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RESOLUTION NO. 180364

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 Final General Government Financial and Operating Plan Budget; and providing an immediate effective date.

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

16 **WHEREAS**, on September 6, 2018, the City Commission of the City of Gainesville,
17 Florida, adopted Resolution No. 180298 which adopted the Tentative General Government
18 Financial and Operating Plan Budget; and

19 **WHEREAS**, the City Commission has this date adopted Resolution No. 180368
20 approving a Final Millage Rate to fund the said Final General Government Financial and
21 Operating Plan Budget;

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

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

27 **Section 1.** The Final General Government Financial and Operating Plan Budget for
Fiscal Year 2018-2019 attached hereto as Exhibit "A", is hereby approved and adopted.

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

PASSED AND ADOPTED, this 20th 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

Final General Government Financial and Operating Plan Budget for fiscal year 2018-2019

All Funds
Summary of Revenues and Expenses

| | | % Change FY17 to FY18 | FY19 Plan | % Change FY18 to FY19 |
|----------------------------------------------------------------|-----------------------|-----------------------------|-----------------------|-----------------------------|
| | FY18 Adopted | | | |
| Beginning Fund Balance | \$ 907,411,699 | 4.9% | \$ 934,763,523 | 3.0% |
| Sources of Funds by Category: | | | | |
| 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% |
| Total Sources | 355,217,336 | -6.4% | 379,797,105 | 6.9% |
| Uses of Funds: | | | | |
| General Government Svcs | 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% |
| Total Uses | 327,865,512 | -5.3% | 345,486,116 | 5.4% |
| Planned addition to (appropriation of) fund balance | 27,351,824 | -18.3% | 34,310,989 | 25.4% |
| Ending Fund Balance | \$ 934,763,523 | 4.0% | \$ 969,074,512 | 3.7% |

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

| | FY2018 Adopted | % Change FY17 to FY18 | FY2019 Proposed | % Change FY18 to FY19 |
|----------------------------------------------------------------|----------------------|-----------------------------|----------------------|-----------------------------|
| Beginning Fund Balance | \$ 19,610,205 | -14.1% | \$ 18,228,322 | -7.0% |
| Sources of Funds by Category: | | | | |
| 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% |
| Total Sources | 120,589,078 | 6.3% | 126,218,273 | 4.7% |
| Uses of Funds: | | | | |
| 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% |
| Total Uses | 121,970,961 | 4.6% | 126,218,273 | 3.5% |
| Planned addition to (appropriation of) fund balance | (1,381,883) | -57.2% | 0 | -100.0% |
| Ending Fund Balance | \$ 18,228,322 | -7.0% | \$ 18,228,322 | 0.0% |

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

| | FY2018 Adopted | % Change FY17 to FY18 | FY2019 Proposed | % Change FY18 to FY19 |
|-----------------------------------------|---------------------------|--------------------------------------|----------------------------|--------------------------------------|
| Sources of Funds: | | | | |
| Taxes: | | | | |
| 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% |
| Total Taxes | 46,951,564 | 9.7% | 50,479,208 | 7.5% |
| Permits, Fees & Assessments: | | | | |
| 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% |
| Total Permits, Fees & Assmts | 7,565,071 | 22.1% | 7,397,567 | -2.2% |
| Intergovernmental: | | | | |
| 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% |
| Total Intergovernmental | 14,653,400 | 7.3% | 14,627,837 | -0.2% |
| Charges for Services: | | | | |
| 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**

| | FY2018 Adopted | % Change FY17 to FY18 | FY2019 Proposed | % Change FY18 to FY19 |
|-----------------------------|---------------------------|--------------------------------------|----------------------------|--------------------------------------|
| 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% |
| Total Charges for Services | 12,059,958 | 8.4% | 12,352,771 | 2.4% |
| Fines and Forfeitures: | | | | |
| 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% |
| Total Fines and Forfeitures | 1,115,493 | -24.1% | 1,128,660 | 1.2% |
| Miscellaneous Revenues: | | | | |
| 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% |
| Total Miscellaneous Revenue | 1,278,598 | -13.4% | 1,359,400 | 6.3% |
| Transfers From Other Funds: | | | | |
| 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% |
| Total Transfer Other Funds | 36,964,994 | 0.8% | 38,872,830 | 5.2% |
| Total Sources | \$ 120,589,078 | 6.3% | \$ 126,218,273 | 4.7% |

General Fund Expenditures by Department
Financial Plan for FY2019

| | FY2018 Adopted | % Change FY17 to FY18 | FY2019 Proposed | % Change FY18 to FY19 |
|----------------------------------------|---------------------------|--------------------------------------|----------------------------|--------------------------------------|
| Department Names & Numbers: | | | | |
| 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 Srvs (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% |
| Total General Fund Uses | \$ 121,970,962 | 5.0% | \$ 126,218,273 | 3.5% |

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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 |
|---------------------------------------|----------------------|-----------------------------|----------------------|-----------------------------|
| Contingency Accounts: | | | | |
| 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% |
| Total Contingencies | \$ 359,006 | 4.1% | \$ 2,910,960 | 710.8% |
| Transfers to Other Funds: | | | | |
| 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% |
| Total Transfers to Other Funds | \$ 18,574,108 | 3.6% | \$ 16,745,189 | -9.8% |

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

| | FY2018 Adopted | % Change FY17 to FY18 | FY2019 Proposed | % Change FY18 to FY19 |
|-----------------------------------|---------------------------|--------------------------------------|----------------------------|--------------------------------------|
| Non-Departmental Projects: | | | | |
| 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% |
| Total Non-Departmental | \$ 22,368,937 | 4.5% | \$ 23,079,974 | 3.2% |

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 Historic Projects |
| Home Investment Partnership Grant | Arts in Public Places | State & Federal Law Enforcement Contraband Forfeiture |
| Miscellaneous Grants | Downtown Redevelopment Tax Increment | Police Infringe Overtime |
| CHP | Fifth Avenue Tax Increment | Community Redevelopment Agency |
| | College Park Tax Increment | Street, Sidewalk and Stanch Improvements |
| | Esplanade Tax Increment | Economic Development |
| | | Transportation Corridorway Exemption Area |
| | | Water/Wastewater Infrastructure |
| | | Small Business Loan Fund |
| | | Miscellaneous Special Revenue |
| | | Tourist Product Development |
| | | Fire Assessment |
| | | Flood Mitigation Fund |

All Special Revenue Funds
Summary of Revenues and Expenses

| | FY2018 Adopted | % Change FY17 to FY18 | FY2019 Proposed | % Change FY18 to FY19 |
|----------------------------------------------------------------|----------------------|-----------------------------|----------------------|-----------------------------|
| Beginning Fund Balance | \$ 31,785,430 | 11.4% | \$ 36,476,241 | 14.8% |
| Sources of Funds by Category: | | | | |
| 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% |
| Total Sources | 10,959,774 | -44.4% | 14,391,850 | 31.3% |
| Uses of Funds: | | | | |
| 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% |
| Total Uses | 6,268,964 | -64.0% | 8,332,495 | 32.9% |
| Planned addition to (appropriation of) fund balance | 4,690,810 | 103.9% | 6,059,355 | 29.2% |
| Ending Fund Balance | \$ 36,476,241 | 18.3% | \$ 42,535,596 | 16.6% |

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.

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

**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.

| | FY2018 Adopted | % Change FY17 to FY18 | FY2019 Proposed | % Change FY18 to FY19 |
|----------------------------------------------------------------|-------------------|-----------------------------|--------------------|--------------------------|
| Beginning Fund Balance | \$ 172,462 | 0.0% | \$ 134,113 | -22.2% |
| Sources of Funds: | | | | |
| Intergovernmental: | | | | |
| CDBG Federal Entitlement | 1,211,681 | 0.0% | 1,244,102 | 2.7% |
| Total Sources | 1,211,681 | 0.0% | 1,244,102 | 2.7% |
| Uses of Funds: | | | | |
| 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% |
| Total Uses | 1,250,030 | 3.2% | 1,216,363 | -2.7% |
| Planned addition to (appropriation of) fund balance | (38,349) | n/a n/a | 27,739 | -172.3% |
| Ending Fund Balance | \$ 134,113 | -22.2% | \$ 161,852 | 20.7% |

Urban Development Action Grant Fund
Fund 103

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.

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

| | FY2018 Adopted | % Change FY17 to FY18 | FY2019 Proposed | % Change FY18 to FY19 |
|----------------------------------------------------------------|-------------------|-----------------------------|--------------------|-----------------------------|
| Beginning Fund Balance | \$ 98,595 | 0.0% | \$ 104,827 | 6.3% |
| Sources of Funds: | | | | |
| Intergovernmental Revenue | | | | |
| Federal Grant | 451,124 | 0.5% | 451,124 | 0.0% |
| Total Sources | 451,124 | 0.5% | 451,124 | 0.0% |
| Uses of Funds: | | | | |
| 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% |
| Total Uses | 444,892 | -0.9% | 387,080 | -13.0% |
| Planned addition to (appropriation of) fund balance | 6,232 | n/a | 64,044 | 927.7% |
| Ending Fund Balance | \$ 104,827 | 6.3% | \$ 168,871 | 61.1% |

Cultural Affairs Fund
Fund 107

Description: The Cultural Affairs Fund is used to account for revenues and expenditures associated with various cultural and special event activities provided for the benefit of City residents.

Funding Source: Financing is provided by various charges for services and miscellaneous revenue sources.

Legal Basis: Each year the City Commission approves this allocation. Resources in this fund are restricted for expenditures related to special events per Resolution # 100962.

Fund Balance: 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 |
|----------------------------------------------------------------|-------------------|-----------------------------|--------------------|-----------------------------|
| Beginning Fund Balance | \$ 98,595 | 9.8% | \$ 162,775 | 65.1% |
| Sources of Funds: | | | | |
| 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% |
| Total Sources | 511,022 | 0.4% | 511,022 | 0.0% |
| Uses of Funds: | | | | |
| 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% |
| Total Uses | 478,932 | -0.7% | 480,531 | 0.3% |
| Planned addition to (appropriation of) fund balance | 32,090 | 20.7% | 30,491 | -5.0% |
| Ending Fund Balance | \$ 162,775 | 65.1% | \$ 193,266 | 18.7% |

State Law Enforcement Contraband Forfeiture Fund
Fund 108

Description: The State Law Enforcement Contraband Forfeiture Fund is used to account for law enforcement related projects funded by the proceeds from confiscated property.

Funding Source: Sources in this fund are proceeds from confiscated property. Florida State Law forbids anticipation of forfeiture funds for budget purposes, which is why no budgeted expenditures are shown.

Legal Basis: Florida Statutes, sections 932.701 through 932.704

Fund Balance: The use of fund balance is restricted by Florida Statutes, section 932.701 and is approved by the City Commission on a case-by-case basis.
The fund balance within this fund is restricted.

| | FY2018 Adopted | % Change FY17 to FY18 | FY2019 Proposed | % Change FY18 to FY19 |
|------------------------------------------------------------|-------------------|-----------------------------|--------------------|-----------------------------|
| Beginning Fund Balance | \$ 196,115 | 20.3% | \$ 196,115 | 0.0% |
| Sources of Funds: | | | | |
| 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 |
| Total Sources | - | -100.0% | - | n/a |
| Uses of Funds: | | | | |
| Public Safety: | | | | |
| Police Explorers (H123) | - | -100.0% | - | n/a |
| Summer Heatwave (H126) | - | n/a | - | n/a |
| Reichert House (H207) | - | n/a | - | n/a |
| Total Uses | - | -100.0% | - | n/a |
| Planned addition to (appropriation of) fund balance | - | -100.0% | - | n/a |
| Ending Fund Balance | \$ 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 |
|------------------------------------------------------------|-------------------|-----------------------------|--------------------|-----------------------------|
| Beginning Fund Balance | \$ 1,045,818 | -22.6% | \$ 1,045,818 | 0.0% |
| Sources of Funds: | | | | |
| Fines and Forfeitures: | | | | |
| Federal Forfeiture | - | -100.0% | - | n/a |
| Total Sources | - | -100.0% | - | n/a |
| Uses of Funds: | | | | |
| 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 |
| Total Uses | - | -100.0% | 355,000 | n/a |
| Planned addition to (appropriation of) fund balance | - | -100.0% | (355,000) | n/a |
| Ending Fund Balance | \$ 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 |
|----------------------------------------------------------------|--------------------|-----------------------------|--------------------|-----------------------------|
| Beginning Fund Balance | \$ (63,647) | -1015.6% | \$ (71,364) | 12.1% |
| Sources of Funds: | | | | |
| Charges for Services: | | | | |
| Billable Overtime | 658,632 | 49.5% | 658,632 | 0.0% |
| Total Sources | 658,632 | 49.5% | 658,632 | 0.0% |
| Uses of Funds: | | | | |
| Public Safety: | | | | |
| City Events | 124,934 | 8.5% | 100,000 | -20.0% |
| Non-City Events | 541,415 | 36.7% | 413,232 | -23.7% |
| Total Uses | 666,349 | 30.4% | 513,232 | -23.0% |
| Planned addition to (appropriation of) fund balance | (7,717) | -89.1% | 145,400 | -1984.2% |
| Ending Fund Balance | \$ (71,364) | 12.1% | \$ 74,036 | -203.7% |

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 downturn 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 |
|----------------------------------------------------------------|---------------------|-----------------------------|---------------------|-----------------------------|
| Beginning Fund Balance | \$ (900,328) | -40.1% | \$ (806,050) | -10.5% |
| Sources of Funds: | | | | |
| 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% |
| Total Sources | 1,520,009 | -1.6% | 1,833,290 | 20.6% |
| Uses of Funds: | | | | |
| 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% |
| Total Uses | 1,425,731 | 4.0% | 1,785,743 | 25.3% |
| Planned addition to (appropriation of) fund balance | 94,278 | -45.5% | 47,547 | -49.6% |
| Ending Fund Balance | \$ (806,050) | -10.5% | \$ (758,503) | -5.9% |

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 |
|----------------------------------------------------------------|---------------------------|--------------------------------------|----------------------------|--------------------------------------|
| Beginning Fund Balance | \$ 183,521 | 2.1% | \$ 186,921 | 1.9% |
| Sources of Funds: | | | | |
| 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% |
| Total Sources | 3,400 | 0.0% | 3,400 | 0.0% |
| Uses of Funds: | | | | |
| Transportation: | | | | |
| Street & Sidewalk Projects | - | n/a | - | n/a |
| Total Uses | - | n/a | - | n/a |
| Planned addition to (appropriation of) fund balance | 3,400 | 0.0% | 3,400 | 0.0% |
| Ending Fund Balance | \$ 186,921 | 1.9% | \$ 190,321 | 1.8% |

Economic Development Fund
Fund 114

Description: The Economic Development Fund is used to account for revenue and expenditures made to promote economic development. 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 |
|----------------------------------------------------------------|-------------------|-----------------------------|--------------------|-----------------------------|
| Beginning Fund Balance | \$ 280,701 | -16.7% | \$ 280,701 | 0.0% |
| Sources of Funds: | | | | |
| Miscellaneous Revenue: | | | | |
| Investment Income | - | n/a | - | n/a |
| Transfers from: | | | | |
| General Fund (001) | 12,000 | 0.0% | 12,000 | 0.0% |
| Total Sources | 12,000 | 0.0% | 12,000 | 0.0% |
| Uses of Funds: | | | | |
| Economic Environment: | | | | |
| Technological Incubator | 12,000 | 0.0% | - | -100.0% |
| Total Uses | 12,000 | 0.0% | - | -100.0% |
| Planned addition to (appropriation of) fund balance | - | n/a | 12,000 | n/a |
| Ending Fund Balance | \$ 280,701 | 0.0% | \$ 292,701 | 4.3% |

**Miscellaneous Grants Fund
Fund 115**

Description: The Miscellaneous Grants Fund is used to account for a large number of miscellaneous gifts and grants, which are single purpose in nature and require minimal special accounting features.

Funding Source: Sources in this fund are from various grants; federal, state and local agencies. Appropriations do not occur until the grant has been awarded.

Legal Basis: Each grant received is approved by the City Commission and the budgets are not recognized until the grants are officially received.

Fund Balance: The change in fund balance is due to the timing of grant revenues and expenditures.

The fund balance within this fund is restricted.

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

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 |
|----------------------------------------------------------------|---------------------|-----------------------------|---------------------|-----------------------------|
| Beginning Fund Balance | \$ 4,164,742 | -1.1% | \$ 4,199,742 | 0.8% |
| Sources of Funds: | | | | |
| Charges for Services: | | | | |
| Miscellaneous Revenue: | | | | |
| Investment Income | 35,000 | 6.2% | 35,000 | 0.0% |
| Total Sources | 35,000 | 6.2% | 35,000 | 0.0% |
| Uses of Funds: | | | | |
| Transportation: | | | | |
| TCEA Projects | - | n/a | - | n/a |
| Total Uses | - | n/a | - | n/a |
| Planned addition to (appropriation of) fund balance | 35,000 | 6.2% | 35,000 | 0.0% |
| Ending Fund Balance | \$ 4,199,742 | 0.8% | \$ 4,234,742 | 0.8% |

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 |
|----------------------------------------------------------------|---------------------------|--------------------------------------|----------------------------|--------------------------------------|
| Beginning Fund Balance | \$ 1,023,717 | 42.4% | \$ 1,273,717 | 24.4% |
| Sources of Funds: | | | | |
| Miscellaneous Revenue: | | | | |
| Transfers from: | | | | |
| GRU | 250,000 | 0.0% | 250,000 | 0.0% |
| Total Sources | 250,000 | 0.0% | 250,000 | 0.0% |
| Uses of Funds: | | | | |
| Physical Environment: | | | | |
| One-Stop Center | - | n/a | - | n/a |
| Total Uses | - | n/a | - | n/a |
| Planned addition to (appropriation of) fund balance | 250,000 | 0.0% | 250,000 | 0.0% |
| Ending Fund Balance | \$ 1,273,717 | 24.4% | \$ 1,523,717 | 19.6% |

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.

| | FY2018 Adopted | % Change FY17 to FY18 | FY2019 Proposed | % Change FY18 to FY19 |
|----------------------------------------------------------------|---------------------------|--------------------------------------|----------------------------|--------------------------------------|
| Beginning Fund Balance | \$ 1,495,288 | 22.6% | \$ 1,455,592 | -2.7% |
| Sources of Funds: | | | | |
| Miscellaneous Revenue: | | | | |
| Principal | - | n/a | - | n/a |
| Total Sources | - | n/a | - | n/a |
| Uses of Funds: | | | | |
| Economic Environment: | | | | |
| SHIP Programs | 39,696 | 62.7% | 46,560 | 17.3% |
| Total Uses | 39,696 | 62.7% | 46,560 | 17.3% |
| Planned addition to (appropriation of) fund balance | (39,696) | 62.7% | (46,560) | 17.3% |
| Ending Fund Balance | \$ 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 |
|----------------------------------------------------------------|---------------------------|--------------------------------------|----------------------------|--------------------------------------|
| Beginning Fund Balance | \$ 21,201 | -70.2% | \$ 1,201 | -94.3% |
| Sources of Funds: | | | | |
| Transfers: | | | | |
| General Fund (001) | 80,000 | n/a | - | -100.0% |
| Total Sources | 80,000 | n/a | - | -100.0% |
| Uses of Funds: | | | | |
| Economic Environment: | | | | |
| Loans | 100,000 | n/a | - | n/a |
| Total Uses | 100,000 | n/a | - | -100.0% |
| Planned addition to (appropriation of) fund balance | (20,000) | n/a | - | -100.0% |
| Ending Fund Balance | \$ 1,201 | -98.3% | \$ 1,201 | 0.0% |

**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 |
|--------------------------------------|-------------------|--------------------------|--------------------|--------------------------|
| Beginning Fund Balance | \$ 564,038 | -40.6% | \$ 484,208 | -14.2% |
| Sources of Funds: | | | | |
| 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% |
| Total Sources | 1,007,070 | -46.4% | 1,215,243 | 20.7% |
| Uses of Funds: | | | | |
| 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 |
|----------------------------------------------------------------|-------------------|--------------------------|--------------------|--------------------------|
| Uses of Funds: | | | | |
| Human Services: | | | | |
| Homelessness Programs | 505,974 | -54.8% | 798,147 | 57.7% |
| Cultural & Recreation: | | | | |
| PRCA Projects | 79,830 | -52.5% | 81,444 | 2.0% |
| Total Uses | 1,086,900 | -52.0% | 1,296,687 | 19.3% |
| Planned addition to (appropriation of) fund balance | (79,830) | -79.3% | (81,444) | 2.0% |
| Ending Fund Balance | \$ 484,208 | -14.2% | \$ 402,764 | -16.8% |

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.

| | FY2018 Adopted | % Change FY17 to FY18 | FY2019 Proposed | % Change FY18 to FY19 |
|----------------------------------------------------------------|-------------------|-----------------------------|--------------------|-----------------------------|
| Beginning Fund Balance | \$ 1,289 | -98.6% | \$ 1,289 | 0.0% |
| Sources of Funds: | | | | |
| Intergovernmental: | | | | |
| County Contribution | - | n/a | - | n/a |
| Total Sources | - | n/a | - | n/a |
| Uses of Funds: | | | | |
| Cultural & Recreation: | | | | |
| Programs | - | n/a | - | n/a |
| Total Uses | - | n/a | - | n/a |
| Planned addition to (appropriation of) fund balance | - | n/a | - | n/a |
| Ending Fund Balance | \$ 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 |
|----------------------------------------------------------------|-------------------|-----------------------------|--------------------|-----------------------------|
| Beginning Fund Balance | \$ 2,742,560 | 11.4% | \$ 2,688,161 | -2.0% |
| Sources of Funds: | | | | |
| Permits, Fees, Assessments: | | | | |
| Tree Mitigation Fees | - | n/a | - | n/a |
| Miscellaneous Revenue: | | | | |
| Investment Income | - | n/a | - | n/a |
| Total Sources | - | n/a | - | n/a |
| Uses of Funds: | | | | |
| Cultural & Recreation | | | | |
| Tree Mitigation | 54,399 | 89.7% | 47,952 | -11.9% |
| Total Uses | 54,399 | 89.7% | 47,952 | -11.9% |
| Planned addition to (appropriation of) fund balance | (54,399) | 89.7% | (47,952) | -11.9% |
| Ending Fund Balance | \$ 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 |
|----------------------------------------------------------------|---------------------------|--------------------------------------|----------------------------|--------------------------------------|
| Beginning Fund Balance | \$ 1,624,950 | 6.16% | \$ 1,497,586 | -7.84% |
| Sources of Funds: | | | | |
| 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% |
| Total Sources | 32,636 | 0.00% | 32,636 | 0.00% |
| Uses of Funds: | | | | |
| Transfer to: | | | | |
| General Fund (001) | 160,000 | 0.00% | 160,000 | 0.00% |
| Total Uses | 160,000 | 0.00% | 160,000 | 0.00% |
| Planned addition to (appropriation of) fund balance | (127,364) | 0.00% | (127,364) | 0.00% |
| Ending Fund Balance | \$ 1,497,586 | -7.84% | \$ 1,370,222 | -8.50% |

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

**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.

| | FY2018 Adopted | % Change FY17 to FY18 | FY2019 Proposed | % Change FY18 to FY19 |
|----------------------------------------------------------------|-------------------|-----------------------------|---------------------|-----------------------------|
| Beginning Fund Balance | \$ 833,867 | 9.0% | \$ 776,858 | -6.8% |
| Sources of Funds: | | | | |
| 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% |
| Total Sources | 201,693 | -58.1% | 603,621 | 199.3% |
| Uses of Funds: | | | | |
| 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% |
| Total Uses | 258,702 | -46.2% | 279,219 | 7.9% |
| Planned addition to (appropriation of) fund balance | (57,009) | n/a | 324,402 | -669.0% |
| Ending Fund Balance | \$ 776,858 | -6.8% | \$ 1,101,260 | 41.8% |

School Crossing Guard Trust Fund
Fund 617

Description: The School Crossing Guard Trust Fund is used to account for the surcharge imposed on parking fines to fund the School Crossing Guard Program.

Funding Source: Sources for this fund are received from the surcharge imposed on parking fines.

Legal Basis: The City Commission approved ordinance 0-95-29 in accordance with Florida State Statute 316.60 which gives municipalities authority to impose a surcharge for this purpose.

Fund Balance: The change in fund balance is the intentional increase of the transfer to general fund to cover the cost of the school crossing guard program.
The fund balance within this fund is restricted.

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

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

Description: The College Park Tax Increment Fund is used to account for certain property tax increments, and interest earned on such funds, which are to be used for specific projects involving redevelopment of College Park and University Heights neighborhoods.

Funding Source: Sources for this fund are from the College Park Tax Increment District.

Legal Basis: The City Commission adopted Resolution R-94-63 on September 26, 1994 for the College Park University Heights redevelopment area and Resolution 050067 on June 13, 2005 for the expansion area.

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 |
|------------------------------------------------------------|----------------------|-----------------------------|----------------------|-----------------------------|
| Beginning Fund Balance | \$ 12,223,600 | 0.4% | \$ 15,703,251 | 28.5% |
| Sources of Funds: | | | | |
| 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% |
| Total Sources | 3,983,513 | 18.6% | 4,361,442 | 9.5% |
| Uses of Funds: | | | | |
| 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% |
| Total Uses | 503,862 | -85.0% | 672,352 | 33.4% |
| Planned addition to (appropriation of) fund balance | 3,479,651 | n/a | 3,689,090 | 6.0% |
| Ending Fund Balance | \$ 15,703,251 | 28.5% | \$ 19,392,342 | 23.5% |

Arts in Public Places Trust Fund
Fund 619

Description: The Arts in Public Places Trust Fund is used to account for the use of funds to purchase art for new or majorly-renovated City buildings and to accumulate funds to provide art that is accessible to the public.

Funding Source: The revenue for this fund comes from a predetermined percentage of City construction projects. Appropriations do not occur until after this revenue has been calculated and the project has been completed.

Legal Basis: The City Commission adopted Ordinance #3509 on January 23, 1989.

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

The fund balance within this fund is restricted.

| | FY2018 Adopted | % Change FY17 to FY18 | FY2019 Proposed | % Change FY18 to FY19 |
|----------------------------------------------------------------|---------------------------|--------------------------------------|----------------------------|--------------------------------------|
| Beginning Fund Balance | \$ (16,583) | 30.0% | \$ (16,583) | 0.0% |
| Sources of Funds: | | | | |
| Miscellaneous Revenues: | | | | |
| Investment Income | - | n/a | - | n/a |
| Transfers from: | | | | |
| General Fund | - | n/a | - | n/a |
| CIRN 2009 Bond (344) | - | n/a | - | n/a |
| Total Sources | - | n/a | - | n/a |
| Uses of Funds: | | | | |
| Cultural & Recreation: | | | | |
| Administration | - | n/a | - | n/a |
| Projects | - | n/a | - | n/a |
| Total Uses | - | n/a | - | n/a |
| Planned addition to (appropriation of) fund balance | - | n/a | - | n/a |
| Ending Fund Balance | \$ (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 |
|----------------------------------------------------------------|---------------------|-----------------------------|---------------------|-----------------------------|
| Beginning Fund Balance | \$ 2,463,559 | -5.7% | \$ 2,486,460 | 0.9% |
| Sources of Funds: | | | | |
| Taxes: | | | | |
| Property Tax-County | - | -100.0% | 366,777 | n/a |
| Transfers from: | | | | |
| General Fund (001) | 197,128 | 4.4% | 223,689 | 13.5% |
| Total Sources | 197,128 | -64.3% | 590,466 | 199.5% |
| Uses of Funds: | | | | |
| 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% |
| Total Uses | 174,227 | -68.5% | 161,528 | -7.3% |
| Planned addition to (appropriation of) fund balance | 22,901 | n/a n/a | 428,938 | 1773.0% |
| Ending Fund Balance | \$ 2,486,460 | 0.9% | \$ 2,915,398 | 17.3% |

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

FRGFC 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

| | FY2018 Adopted | % Change FY17 to FY18 | FY2019 Proposed | % Change FY18 to FY19 |
|----------------------------------------------------------------|----------------------|-----------------------------|----------------------|-----------------------------|
| Beginning Fund Balance | \$ 23,892,300 | 1590.1% | \$ 25,058,829 | 4.9% |
| Sources of Funds by Category: | | | | |
| 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% |
| Total Sources | 15,079,190 | -32.9% | 14,191,799 | -5.9% |
| Uses of Funds: | | | | |
| 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% |
| Total Uses | 13,912,662 | -445020.4% | 14,191,799 | 2.0% |
| Planned addition to (appropriation of) fund balance | 1,166,528 | -94.8% | 0 | -100.0% |
| Ending Fund Balance | \$ 25,058,829 | 4.9% | \$ 25,058,829 | 0.0% |

**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 |
|----------------------------------------------------------------|-------------------|--------------------------|--------------------|-----------------------------|
| Beginning Fund Balance | \$ - | n/a | \$ - | n/a |
| Sources of Funds: | | | | |
| Intergovernmental: | | | | |
| State Revenue Sharing | - | -100.0% | 1,095,000 | n/a |
| Miscellaneous: | | | | |
| Interest on Investments | - | | 2,000 | n/a |
| Total Sources | - | n/a | 1,097,000 | n/a |
| Uses of Funds: | | | | |
| 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 |
| Total Uses | - | n/a | 1,097,000 | n/a |
| Planned addition to (appropriation of) fund balance | - | n/a | - | n/a |
| Ending Fund Balance | \$ - | n/a | \$ - | n/a |

Pension Obligation Bond - Series 2003A

Fund 226

Description: This fund is used to account for revenues and expenditures to retire \$40,042,953 in bonds issued to fund the unfunded pension obligations of the City to the General Employee's Pension Plan.

Funding Source: The debt service payment is funded from the General Fund and from all other funds that incur payroll expense, including Gainesville Regional Utilities.

Legal Basis: The City Commission adopted Resolution 020918 on February 24, 2003.

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

| | FY2018 Adopted | % Change FY17 to FY18 | FY2019 Proposed | % Change FY18 to FY19 |
|----------------------------------------------------------------|---------------------------|----------------------------------|----------------------------|--------------------------------------|
| Beginning Fund Balance | \$ 125,866 | -1.4% | \$ 365,866 | 190.7% |
| Sources of Funds: | | | | |
| 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% |
| Total Sources | 3,350,775 | 7.8% | 3,595,775 | 7.3% |
| Uses of Funds: | | | | |
| 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% |
| Total Uses | 3,110,775 | 0.0% | 3,592,775 | 15.5% |
| Planned addition to (appropriation of) fund balance | 240,000 | -13425.9% | 3,000 | -98.8% |
| Ending Fund Balance | \$ 365,866 | 190.7% | \$ 368,866 | 0.8% |

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.

| | FY2018 Adopted | % Change FY17 to FY18 | FY2019 Proposed | % Change FY18 to FY19 |
|----------------------------------------------------------------|---------------------------|----------------------------------|----------------------------|--------------------------------------|
| Beginning Fund Balance | \$ 33,832 | -80.4% | \$ 962,798 | 2745.8% |
| Sources of Funds: | | | | |
| 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% |
| Total Sources | 5,303,102 | 23.6% | 3,107,525 | -41.4% |
| Uses of Funds: | | | | |
| 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% |
| Total Uses | 4,374,136 | -1.2% | 3,104,525 | -29.0% |
| Planned addition to (appropriation of) fund balance | 928,966 | -769.2% | 3,000 | -99.7% |
| Ending Fund Balance | \$ 962,798 | 2745.8% | \$ 965,798 | 0.3% |

**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 |
|----------------------------------------------------------------|-------------------|-----------------------------|--------------------|-----------------------------|
| Beginning Fund Balance | \$ 42,297 | -70.8% | \$ 47,297 | 11.8% |
| Sources of Funds: | | | | |
| Miscellaneous: | | | | |
| Interest on Investments | 5,000 | 496.7% | - | -100.0% |
| Total Sources | 5,000 | -99.5% | - | -100.0% |
| General Government: | | | | |
| Miscellaneous | - | -100.0% | - | n/a |
| Total Uses | - | -100.0% | - | n/a |
| Planned addition to (appropriation of) fund balance | 5,000 | -104.9% | - | -100.0% |
| Ending Fund Balance | \$ 47,297 | 11.8% | \$ 47,297 | 0.0% |

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.

| | FY2018 Adopted | % Change FY17 to FY18 | FY2019 Proposed | % Change FY18 to FY19 |
|----------------------------------------------------------------|---------------------------|--------------------------------------|----------------------------|--------------------------------------|
| Beginning Fund Balance | \$ 126,510 | -54.2% | \$ 126,510 | 0.0% |
| Sources of Funds: | | | | |
| Transfer from: | | | | |
| Stormwater Mgmt Utility | 164,239 | 1053.4% | 164,239 | 0.0% |
| Total Sources | 164,239 | 1032.7% | 164,239 | 0.0% |
| Uses of Funds: | | | | |
| General Government: | | | | |
| Principal Payments | 137,003 | 2.0% | 137,003 | 0.0% |
| Interest Payments | 27,236 | -8.9% | 27,236 | 0.0% |
| Total Uses | 164,239 | 0.0% | 164,239 | 0.0% |
| Planned addition to (appropriation of) fund balance | 0 | -100.0% | - | -100.0% |
| Ending Fund Balance | \$ 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.

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

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

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.

| | FY2018 Adopted | % Change FY17 to FY18 | FY2019 Proposed | % Change FY18 to FY19 |
|----------------------------------------------------------------|---------------------------|----------------------------------|----------------------------|--------------------------------------|
| Beginning Fund Balance | \$ 33,453 | -65.4% | \$ 33,916 | 1.4% |
| Sources of Funds: | | | | |
| 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% |
| Total Sources | 569,364 | 12.2% | 568,112 | -0.2% |
| Uses of Funds: | | | | |
| 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 |
| Total Uses | 568,901 | -0.3% | 569,112 | 0.0% |
| Planned addition to (appropriation of) fund balance | 463 | -100.7% | (1,000) | -316.0% |
| Ending Fund Balance | \$ 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.

| | FY2018 Adopted | % Change FY17 to FY18 | FY2019 Proposed | % Change FY18 to FY19 |
|----------------------------------------------------------------|-------------------|-----------------------------|--------------------|-----------------------------|
| Beginning Fund Balance | \$ 98,866 | -1.3% | \$ 102,420 | 3.6% |
| Sources of Funds: | | | | |
| 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% |
| Total Sources | 221,481 | 0.6% | 219,408 | -0.9% |
| Uses of Funds: | | | | |
| 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 |
| Total Uses | 217,927 | -1.6% | 219,408 | 0.7% |
| Planned addition to (appropriation of) fund balance | 3,554 | -383.2% | (0) | -100.0% |
| Ending Fund Balance | \$ 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 |
|----------------------------------------------------------------|------------------|-----------------------------|--------------------|-----------------------------|
| Beginning Fund Balance | \$ 15,110 | -21.2% | \$ 15,110 | 0.0% |
| Sources of Funds: | | | | |
| Miscellaneous: | | | | |
| Gain/Loss on Investments | - | -100.0% | 2,000 | n/a |
| Transfer from: | | | | |
| General Fund | 685,992 | -0.6% | 691,596 | 0.8% |
| Total Sources | 685,992 | -0.4% | 693,596 | 1.1% |
| Uses of Funds: | | | | |
| 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 |
| Total Uses | 685,992 | -1.0% | 693,596 | 1.1% |
| Planned addition to (appropriation of) fund balance | - | -100.0% | - | n/a |
| Ending Fund Balance | \$ 15,110 | 0.0% | \$ 15,110 | 0.0% |

Revenue Note Series 2011A

Fund 239

Description: This fund is used to account for the debt service requirements for the \$3,730,000 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 |
|----------------------------------------------------------------|-------------------|-----------------------------|--------------------|-----------------------------|
| Beginning Fund Balance | \$ 8,251 | -77.9% | \$ 8,861 | 7.4% |
| Sources of Funds: | | | | |
| Miscellaneous: | | | | |
| Gain/Loss on Investments | - | -100.0% | 2,000 | n/a |
| Transfer from: | | | | |
| General Fund | 427,231 | 5.2% | 422,747 | -1.0% |
| Total Sources | 427,231 | 5.1% | 424,747 | -0.6% |
| Uses of Funds: | | | | |
| 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 |
| Total Uses | 426,621 | -2.0% | 424,747 | -0.4% |
| Planned addition to (appropriation of) fund balance | 610 | -102.1% | - | -100.0% |
| Ending Fund Balance | \$ 8,861 | 7.4% | \$ 8,861 | 0.0% |

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 |
|----------------------------------------------------------------|---------------------------|--------------------------------------|----------------------------|--------------------------------------|
| Beginning Fund Balance | \$ 36,845 | 1.3% | \$ 56,005 | 52.0% |
| Sources of Funds: | | | | |
| 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% |
| Total Sources | 1,638,440 | 0.1% | 1,624,180 | -0.9% |
| Uses of Funds: | | | | |
| 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 |
| Total Uses | 1,619,280 | -1.0% | 1,624,180 | 0.3% |
| Planned addition to (appropriation of) fund balance | 19,160 | 3959.3% | - | -100.0% |
| Ending Fund Balance | \$ 56,005 | 52.0% | \$ 56,005 | 0.0% |

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.

| | FY2018 Adopted | % Change FY17 to FY18 | FY2019 Proposed | % Change FY18 to FY19 |
|----------------------------------------------------------------|-------------------|-----------------------------|--------------------|-----------------------------|
| Beginning Fund Balance | \$ 179,737 | 0.4% | \$ 187,865 | 4.5% |
| Sources of Funds: | | | | |
| Miscellaneous: | | | | |
| Gain/Loss on Investments | - | -100.0% | 1,500 | n/a |
| Transfer from: | | | | |
| General Fund | 884,244 | -0.1% | 874,919 | -1.1% |
| Total Sources | 884,244 | -0.2% | 876,419 | -0.9% |
| Uses of Funds: | | | | |
| 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% |
| Total Uses | 876,116 | -1.0% | 876,919 | 0.1% |
| Planned addition to (appropriation of) fund balance | 8,128 | 1146.6% | (500) | -106.1% |
| Ending Fund Balance | \$ 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 |
|----------------------------------------------------------------|---------------------------|----------------------------------|----------------------------|--------------------------------------|
| Beginning Fund Balance | \$ 7,227 | 34929.7% | \$ (45,290) | -726.7% |
| Sources of Funds: | | | | |
| 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% |
| Total Sources | 548,559 | 71.3% | 684,738 | 24.8% |
| Uses of Funds: | | | | |
| 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% |
| Total Uses | 601,076 | 92.1% | 685,239 | 14.0% |
| Planned addition to (appropriation of) fund balance | (52,517) | -828.8% | (500) | -99.0% |
| Ending Fund Balance | \$ (45,290) | -726.7% | \$ (45,791) | 1.1% |

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 |
|----------------------------------------------------------------|-------------------|-----------------------------|--------------------|-----------------------------|
| Beginning Fund Balance | \$ (276) | -2368.4% | \$ 3,784 | -1471.9% |
| Sources of Funds: | | | | |
| Transfer from: | | | | |
| LOGT (341) | 529,620 | 218.7% | 525,560 | -0.8% |
| Total Sources | 529,620 | 217.6% | 525,560 | -0.8% |
| Uses of Funds: | | | | |
| 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% |
| Total Uses | 525,560 | 214.7% | 527,560 | 0.4% |
| Planned addition to (appropriation of) fund balance | 4,060 | -1509.7% | (2,000) | -149.3% |
| Ending Fund Balance | \$ 3,784 | -1471.9% | \$ 1,784 | -52.9% |

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.

| | FY2018 Adopted | % Change FY17 to FY18 | FY2019 Proposed | % Change FY18 to FY19 |
|----------------------------------------------------------------|-------------------|-----------------------------|--------------------|-----------------------------|
| Beginning Fund Balance | \$ - | n/a | \$ - | n/a |
| Sources of Funds: | | | | |
| Miscellaneous: | | | | |
| Debt Issuance | 648,750 | -93.0% | - | -100.0% |
| Transfer from: | | | | |
| General Fund (001) | - | n/a | 610,500 | n/a |
| Total Sources | 648,750 | -93.0% | 610,500 | -5.9% |
| Uses of Funds: | | | | |
| 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% |
| Total Uses | 648,750 | -93.0% | 612,500 | -5.6% |
| Planned addition to (appropriation of) fund balance | - | n/a | (2,000) | n/a |
| Ending Fund Balance | \$ - | n/a | \$ (2,000) | n/a |

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 2018 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 |
|----------------------------------------------------------------|----------------------|-----------------------------|----------------------|-----------------------------|
| Beginning Fund Balance | \$ 30,276,008 | 48.9% | \$ 30,230,376 | -0.2% |
| Sources of Funds by Category: | | | | |
| 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% |
| Total Sources | 7,488,004 | -58.5% | 19,359,026 | 158.5% |
| Uses of Funds: | | | | |
| 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% |
| Total Uses | 7,444,755 | 13.1% | 22,213,897 | 198.4% |
| Planned addition to (appropriation of) fund balance | 43,249 | -982.2% | (2,854,871) | -6701.0% |
| Ending Fund Balance | \$ 30,319,257 | 2.7% | \$ 27,375,505 | -9.7% |

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 |
|--------------------------------------------|-------------------|--------------------------|--------------------|-----------------------------|
| Beginning Fund Balance | \$ 5,015,886 | 48.2% | \$ 4,992,940 | -0.5% |
| Sources of Funds: | | | | |
| Transfers: | | | | |
| General Fund (001) | 866,729 | -67.4% | 346,957 | -60.0% |
| Total Sources | 866,729 | -71.9% | 346,957 | -60.0% |
| Uses of Funds: | | | | |
| 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% |

Continued on next page

General Capital Projects Fund
Fund 302

| | FY2018 Adopted | % Change FY17 to FY18 | FY2019 Proposed | % Change FY18 to FY19 |
|------------------------------------------------------------|---------------------|--------------------------|---------------------|--------------------------|
| Uses of Funds (continued): | | | | |
| 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% |
| Total Uses | 889,675 | -62.2% | 346,957 | -61.0% |
| | | | | |
| Planned addition to (appropriation of) fund balance | (22,946) | -103.2% | - | -100.0% |
| | | | | |
| Ending Fund Balance | \$ 4,992,940 | -0.5% | \$ 4,992,940 | 0.0% |

**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.

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

Greenspace Acquisition & Community Improvement Fund
Fund 306

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

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

Legal Basis: This fund was created in 1981 to reserve funds for greenspace acquisition.

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

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

**FFGFC 2002 Capital Projects Fund
Fund 328**

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

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

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

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

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

FFGFC 2002 Fifth Ave/Pleasant Street Projects Fund
Fund 330

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

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

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

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

| | FY2018 Adopted | % Change FY17 to FY18 | FY2019 Proposed | % Change FY18 to FY19 |
|----------------------------------------------------------------|---------------------------|--------------------------------------|----------------------------|--------------------------------------|
| Beginning Fund Balance | \$ 7,979 | -89.7% | \$ 7,979 | 0.0% |
| Sources of Funds: | | | | |
| Miscellaneous: | | | | |
| Gain/Loss on Investments | - | -100.0% | - | n/a |
| Total Sources | - | -100.0% | - | n/a |
| Uses of Funds: | | | | |
| Economic Environment: | | | | |
| Capital Projects | - | -100.0% | - | n/a |
| Total Uses | - | -100.0% | - | n/a |
| Planned addition to (appropriation of) fund balance | - | -100.0% | - | n/a |
| Ending Fund Balance | \$ 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.

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

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

Depot Avenue Stormwater Facility
Fund 333

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

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

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

Fund Balance: The reduction of fund balance reflects the completion of projects previously budgeted. 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 |
|----------------------------------------------------------------|-------------------|-----------------------------|--------------------|-----------------------------|
| Beginning Fund Balance | \$ (562) | -100.4% | \$ (562) | 0.0% |
| Sources of Funds: | | | | |
| Miscellaneous: | | | | |
| Gain/Loss on Investments | - | -100.0% | - | n/a |
| Total Sources | - | -100.0% | - | n/a |
| Uses of Funds: | | | | |
| Transfers: | | | | |
| SMUF Surcharge Fund (414) | - | -100.0% | - | n/a |
| Total Uses | - | -100.0% | - | n/a |
| Planned addition to (appropriation of) fund balance | - | -100.0% | - | n/a |
| Ending Fund Balance | \$ (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.

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

Kennedy Homes Acquisition/Demolition Fund
Fund 336

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

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

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

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

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

Energy Conservation Capital Projects Fund
Fund 340

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

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

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

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

| | FY2018 Adopted | % Change FY17 to FY18 | FY2019 Proposed | % Change FY18 to FY19 |
|----------------------------------------------------------------|---------------------------|--------------------------------------|----------------------------|--------------------------------------|
| Beginning Fund Balance | \$ 16,430 | -75.8% | \$ 16,430 | 0.0% |
| Sources of Funds: | | | | |
| Miscellaneous: | | | | |
| Gain/Loss on Investments | - | -100.0% | - | n/a |
| Total Sources | - | -100.0% | - | n/a |
| Uses of Funds: | | | | |
| General Government: | | | | |
| Elevator Replacement | - | -100.0% | - | n/a |
| Total Uses | - | -100.0% | - | n/a |
| Planned addition to (appropriation of) fund balance | - | -100.0% | - | n/a |
| Ending Fund Balance | \$ 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 |
|------------------------------------------------------------|---------------------|-----------------------------|--------------------|-----------------------------|
| Beginning Fund Balance | \$ 3,403,420 | -27.1% | \$ 3,379,774 | -0.7% |
| Sources of Funds: | | | | |
| Taxes: | | | | |
| LOGT-Additional 5 Cent | 1,900,000 | -14.7% | 1,900,000 | 0.0% |
| Total Sources | 1,900,000 | -19.4% | 1,900,000 | 0.0% |
| Uses of Funds: | | | | |
| 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% |
| Total Uses | 1,923,646 | -58.4% | 4,370,828 | 127.2% |
| Planned addition to (appropriation of) fund balance | (23,646) | -99.0% | (2,470,828) | 10349.2% |
| Ending Fund Balance | \$ 3,379,774 | 40.8% | \$ 908,946 | -73.1% |

**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 |
|----------------------------------------------------------------|---------------------------|--------------------------------------|----------------------------|--------------------------------------|
| Beginning Fund Balance | \$ 597,451 | -72.0% | \$ 597,451 | 0.0% |
| Sources of Funds: | | | | |
| Miscellaneous: | | | | |
| Gain/Loss on Investments | - | -100.0% | - | n/a |
| Total Sources | - | -100.0% | - | n/a |
| Uses of Funds: | | | | |
| Transfer to: | | | | |
| CIRN 2016A (243) | - | n/a | - | n/a |
| Total Uses | - | n/a | - | n/a |
| Planned addition to (appropriation of) fund balance | - | -100.0% | - | n/a |
| Ending Fund Balance | \$ 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.

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

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

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

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

| | FY2018 Adopted | % Change FY17 to FY18 | FY2019 Proposed | % Change FY18 to FY19 |
|----------------------------------------------------------------|-------------------|-----------------------------|--------------------|-----------------------------|
| Beginning Fund Balance | \$ 769,387 | -14.2% | \$ 769,387 | 0.0% |
| Sources of Funds: | | | | |
| Miscellaneous: | | | | |
| Gain/Loss on Investments | 23,000 | -19.8% | - | -100.0% |
| Total Sources | 23,000 | -19.8% | - | -100.0% |
| Uses of Funds: | | | | |
| 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 |
| Total Uses | 23,000 | -81.1% | - | -100.0% |
| Planned addition to (appropriation of) fund balance | - | -100.0% | - | n/a |
| Ending Fund Balance | \$ 769,387 | -4.2% | \$ 769,387 | 0.0% |

Revenue Note 2011A Capital Project Fund
Fund 349

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

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

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

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

| | FY2018 Adopted | % Change FY17 to FY18 | FY2019 Proposed | % Change FY18 to FY19 |
|----------------------------------------------------------------|-------------------|-----------------------------|--------------------|-----------------------------|
| Beginning Fund Balance | \$ 4,440 | -95.3% | \$ 4,440 | 0.0% |
| Sources of Funds: | | | | |
| Miscellaneous: | | | | |
| Gain/Loss on Investments | - | -100.0% | - | n/a |
| Total Sources | - | -100.0% | - | n/a |
| Uses of Funds: | | | | |
| 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 |
| Total Uses | - | -100.0% | - | n/a |
| Planned addition to (appropriation of) fund balance | - | -100.0% | - | n/a |
| Ending Fund Balance | \$ 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 |
|----------------------------------------------------------------|---------------------|-----------------------------|---------------------|-----------------------------|
| Beginning Fund Balance | \$ 1,004,657 | 122.2% | \$ 1,004,657 | 0.0% |
| Sources of Funds: | | | | |
| Transfer from: | | | | |
| General Fund (001) | 562,500 | 0.0% | 562,500 | 0.0% |
| Total Sources | 562,500 | -2.9% | 562,500 | 0.0% |
| Uses of Funds: | | | | |
| 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% |
| Total Uses | 562,500 | 54.4% | 542,802 | -3.5% |
| Planned addition to (appropriation of) fund balance | - | -100.0% | 19,698 | n/a |
| Ending Fund Balance | \$ 1,004,657 | 50.5% | \$ 1,024,355 | 2.0% |

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.

| | FY2018 Adopted | % Change FY17 to FY18 | FY2019 Proposed | % Change FY18 to FY19 |
|------------------------------------------------------------|---------------------|--------------------------|---------------------|--------------------------|
| Beginning Fund Balance | \$ 1,175,871 | 74.0% | \$ 1,175,871 | 0.0% |
| Sources of Funds: | | | | |
| Transfer from: | | | | |
| General Fund (001) | 977,500 | 0.0% | 977,500 | 0.0% |
| Total Sources | 977,500 | -2.2% | 977,500 | 0.0% |
| Uses of Funds: | | | | |
| 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% |
| Total Uses | 874,000 | -14.3% | 938,870 | 7.4% |
| Planned addition to (appropriation of) fund balance | 103,500 | -629.0% | 38,630 | -62.7% |
| Ending Fund Balance | \$ 1,279,371 | 95.0% | \$ 1,214,501 | -5.1% |

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 |
|------------------------------------------------------------|---------------------|-----------------------------|---------------------|-----------------------------|
| Beginning Fund Balance | \$ 1,006,217 | -37.5% | \$ 1,006,217 | 0.0% |
| Sources of Funds: | | | | |
| 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% |
| Total Sources | 2,072,069 | -3.3% | 2,072,069 | 0.0% |
| Uses of Funds: | | | | |
| 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% |
| Total Uses | 2,085,728 | -23.2% | 2,085,728 | 0.0% |
| Planned addition to (appropriation of) fund balance | (13,659) | -97.6% | (13,659) | 0.0% |
| Ending Fund Balance | \$ 992,558 | -38.3% | \$ 992,558 | 0.0% |

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

**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 |
|------------------------------------------------------------|-------------------|-----------------------------|--------------------|-----------------------------|
| Beginning Fund Balance | \$ 20,769 | -95.1% | \$ 20,769 | 0.0% |
| Sources of Funds: | | | | |
| Miscellaneous: | | | | |
| Gain/Loss on Investments | - | -100.0% | - | n/a |
| Total Sources | - | -100.0% | - | n/a |
| Uses of Funds: | | | | |
| Transportation | | | | |
| Road Repaving - Kopper's Superfund Site | - | -100.0% | - | n/a |
| Total Uses | - | -100.0% | - | n/a |
| Planned addition to (appropriation of) fund balance | - | -100.0% | - | n/a |
| Ending Fund Balance | \$ 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.

| | FY2018 Adopted | % Change FY17 to FY18 | FY2019 Proposed | % Change FY18 to FY19 |
|----------------------------------------------------------------|---------------------------|--------------------------------------|----------------------------|--------------------------------------|
| Beginning Fund Balance | \$ 5,450,623 | n/a | \$ 5,450,623 | 0.0% |
| Sources of Funds: | | | | |
| Miscellaneous: | | | | |
| Gain/Loss on Investments | - | -100.0% | - | n/a |
| Transfer: | | | | |
| Debt service Fund | - | -100.0% | - | n/a |
| Total Sources | - | -100.0% | - | n/a |
| Uses of Funds: | | | | |
| Transportation: | | | | |
| NW 8th Avenue Resurfacing | - | -100.0% | - | n/a |
| Depot Ave-County Incentive Grant Mat | - | -100.0% | - | n/a |
| Total Uses | - | -100.0% | - | n/a |
| Planned addition to (appropriation of) fund balance | - | -100.0% | - | n/a |
| Ending Fund Balance | \$ 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 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 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 |
|----------------------------------------------------------------|-------------------|-----------------------------|--------------------|-----------------------------|
| Beginning Fund Balance | \$ 3,794,296 | n/a | \$ 3,794,296 | 0.0% |
| Sources of Funds: | | | | |
| Taxes: | | | | |
| Sales Tax-WSPP | - | n/a | - | n/a |
| Miscellaneous: | | | | |
| Interest on Investments | - | n/a | - | n/a |
| Gain/Loss on Investments | - | n/a | - | n/a |
| Total Sources | - | n/a | - | n/a |
| Uses of Funds: | | | | |
| Wild Spaces Public Places: | | | | |
| Administration | - | n/a | 333,180 | n/a |
| Total Uses | - | n/a | 333,180 | n/a |
| Planned addition to (appropriation of) fund balance | - | n/a | (333,180) | n/a |
| Ending Fund Balance | \$ 3,794,296 | n/a | \$ 3,461,116 | -8.8% |

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 |
|------------------------------------------------------------|-------------------|-----------------------------|--------------------|-----------------------------|
| Beginning Fund Balance | \$ - | n/a | \$ - | n/a |
| Sources of Funds: | | | | |
| Transfer: | | | | |
| Debt service Fund | - | n/a | 13,500,000 | n/a |
| Total Sources | - | n/a | 13,500,000 | n/a |
| Uses of Funds: | | | | |
| 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 |
| Total Uses | - | n/a | 13,500,000 | n/a |
| Planned addition to (appropriation of) fund balance | - | n/a | - | n/a |
| Ending Fund Balance | \$ - | 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 |
|----------------------------------------------------------------|-----------------------|-----------------------------|-----------------------|-----------------------------|
| Beginning Fund Balance | \$ 141,385,902 | 7.7% | \$ 136,082,059 | -3.8% |
| Sources of Funds by Category: | | | | |
| 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% |
| Total Sources | 93,278,823 | -6.5% | 97,172,658 | 4.2% |
| Uses of Funds: | | | | |
| 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% |
| Total Uses | 98,582,666 | 5.3% | 96,590,331 | -2.0% |
| Planned addition to (appropriation of) fund balance | (5,303,843) | -187.7% | 582,327 | -111.0% |
| Ending Fund Balance | \$ 136,082,059 | -0.9% | \$ 136,664,386 | 0.4% |

**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 |
|------------------------------------------------------------|---------------------------|----------------------------------|----------------------------|----------------------------------|
| Beginning Fund Balance | \$ 35,227,890 | 20.8% | \$ 33,531,755 | -4.8% |
| Sources of Funds: | | | | |
| 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 |
| Total Sources | 6,575,311 | -44.6% | 6,608,190 | 0.5% |
| Uses of Funds: | | | | |
| 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% |
| Total Uses | 8,271,446 | 42.5% | 7,375,590 | -10.8% |
| Planned addition to (appropriation of) fund balance | (1,696,135) | -128.0% | (767,400) | -54.8% |
| Ending Fund Balance | \$ 33,531,755 | -4.8% | \$ 32,764,355 | -2.3% |
| Unrestricted Fund Balance* | \$ 1,175,625 | -63.2% | \$ 428,315 | -63.6% |

* 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.

| | FY2018 Adopted | % Change FY17 to FY18 | FY2019 Proposed | % Change FY18 to FY19 |
|------------------------------------------------------------|---------------------------|----------------------------------|----------------------------|----------------------------------|
| Beginning Fund Balance | \$ 7,403,788 | -0.3% | \$ 7,078,065 | -4.4% |
| Sources of Funds: | | | | |
| 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 |
| Total Sources | 1,333,285 | -35.7% | 1,339,200 | 0.4% |
| Uses of Funds: | | | | |
| 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% |
| Total Uses | 1,659,008 | -20.9% | 1,319,110 | -20.5% |
| Planned addition to (appropriation of) fund balance | (325,723) | 1412.1% | 20,090 | -106.2% |
| Ending Fund Balance | \$ 7,078,065 | -4.4% | \$ 7,098,155 | 0.3% |

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 | % Change | FY2019 | % Change |
|-------------------------------|---------------------|-----------------|-------------------|-----------------|
| | Adopted | FY17 to | Proposed | FY18 to |
| | | FY18 | | FY19 |
| Beginning Fund Balance | \$ (205,745) | -190.4% | \$ 149,557 | -172.7% |
| Sources of Funds: | | | | |
| 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% |
| Total Sources | 1,813,987 | 31.5% | 1,818,581 | 0.3% |

Uses of Funds:

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% |

Continued on next page

Ironwood Golf Course
Fund 415 & 417 & 418

| | FY2018 Adopted | % Change FY17 to FY18 | FY2019 Proposed | % Change FY18 to FY19 |
|----------------------------------------------------------------|---------------------|-----------------------------|---------------------|-----------------------------|
| Uses of Funds (continued): | | | | |
| 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% |
| Total Uses | 1,458,685 | -2.9% | 1,564,199 | 7.2% |
| Planned addition to (appropriation of) fund balance | 355,302 | -390.2% | 254,382 | -28.4% |
| Ending Fund Balance | \$ 149,557 | -172.7% | \$ 403,939 | 170.1% |
| Unrestricted Fund Balance | \$ (789,272) | -31.0% | \$ (534,890) | -32.2% |

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 |
|-------------------------------|-------------------|-----------------------------|--------------------|-----------------------------|
| Beginning Fund Balance | \$ 5,347,930 | 0.2% | \$ 5,021,849 | -6.1% |
| Sources of Funds: | | | | |
| 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% |
| Total Sources | 2,830,258 | -18.6% | 2,830,261 | 0.0% |
| Uses of Funds: | | | | |
| General Government: | | | | |
| Planning & Dev Admin | 111,817 | 57.6% | 140,352 | 25.5% |
| Development Services Center | 172,680 | 3.1% | - | -100.0% |

Continued on next page

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 |
|----------------------------------------------------------------|---------------------------|--------------------------------------|----------------------------|--------------------------------------|
| 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% |
| Total Uses | 3,156,339 | 0.8% | 3,536,330 | 12.0% |
| Planned addition to (appropriation of) fund balance | (326,081) | -195.1% | (706,069) | 116.5% |
| Ending Fund Balance | \$ 5,021,849 | -6.1% | \$ 4,315,780 | -14.1% |

**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.

| | FY2018 Adopted | % Change FY17 to FY18 | FY2019 Proposed | % Change FY18 to FY19 |
|----------------------------------------------------------------|---------------------|--------------------------|---------------------|--------------------------|
| Beginning Fund Balance | \$ 1,787,423 | -5.0% | \$ 1,763,777 | -1.3% |
| Sources of Funds: | | | | |
| 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 Svcs | 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% |
| Total Sources | 10,183,320 | 5.5% | 10,252,826 | 0.7% |
| Uses of Funds: | | | | |
| 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% |
| Total Uses | 10,206,966 | 4.9% | 10,465,629 | 2.5% |
| Planned addition to (appropriation of) fund balance | (23,646) | -66.5% | (212,803) | 800.0% |
| Ending Fund Balance | \$ 1,763,777 | -1.3% | \$ 1,550,974 | -12.1% |
| Unrestricted Fund Balance | \$ 1,198,196 | -1.9% | \$ 985,393 | -17.8% |

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.

| | FY2018 Adopted | % Change FY17 to FY18 | FY2019 Proposed | % Change FY18 to FY19 |
|-------------------------------|---------------------------|----------------------------------|----------------------------|----------------------------------|
| Beginning Fund Balance | \$ 60,388,549 | -5.1% | \$ 60,267,011 | -0.2% |
| Sources of Funds: | | | | |
| 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% |

Continued on next page

Regional Transit System Fund

Fund 450

| | FY2018 Adopted | % Change FY17 to FY18 | FY2019 Proposed | % Change FY18 to FY19 |
|------------------------------------------------------------|-----------------------|--------------------------|----------------------|--------------------------|
| Sources of Funds (continued): | | | | |
| 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% |
| Total Sources | 26,397,677 | -12.6% | 27,025,069 | 2.4% |
| Uses of Funds: | | | | |
| 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% |
| Total Uses | 26,519,215 | -0.9% | 26,654,741 | 0.5% |
| Planned addition to (appropriation of) fund balance | (121,538) | -103.5% | 370,328 | -404.7% |
| Ending Fund Balance | \$ 60,267,011 | -0.2% | \$ 60,637,339 | 0.6% |
| Unrestricted Fund Balance | \$ (1,335,866) | 10.0% | \$ (965,538) | -27.7% |

Fleet Services Fund
Fund 501 & 502

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

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

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

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

| | FY2018 Adopted | % Change FY17 to FY18 | FY2019 Proposed | % Change FY18 to FY19 |
|----------------------------------------------------------------|----------------------|-----------------------------|----------------------|-----------------------------|
| Beginning Fund Balance | \$ 22,197,079 | -5.2% | \$ 20,240,431 | -8.8% |
| Sources of Funds: | | | | |
| 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% |
| Total Sources | 9,013,016 | 9.4% | 9,277,667 | 2.9% |
| Uses of Funds: | | | | |
| 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% |
| Total Uses | 10,969,664 | 25.1% | 9,311,619 | -15.1% |
| Planned addition to (appropriation of) fund balance | (1,956,648) | 267.3% | (33,952) | -98.3% |
| Ending Fund Balance | \$ 20,240,431 | -8.8% | \$ 20,206,479 | -0.2% |
| Unrestricted Fund Balance | \$ 4,753,952 | -29.2% | \$ 4,720,000 | -0.7% |

**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.

| | FY2018 Adopted | % Change FY17 to FY18 | FY2019 Proposed | % Change FY18 to FY19 |
|-------------------------------|---------------------------|----------------------------------|----------------------------|----------------------------------|
| Beginning Fund Balance | \$ 2,831,854 | -42.4% | \$ 1,576,288 | -44.3% |
| Sources of Funds: | | | | |
| 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% |
| Total Sources | 6,577,365 | 1.5% | 6,729,299 | 2.3% |
| Uses of Funds: | | | | |
| 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 |
|----------------------------------------------------------------|---------------------|--------------------------|--------------------|--------------------------|
| Uses of Funds (continued): | | | | |
| Transfers to: | | | | |
| POB 2003a (226) | 40,012 | 8.5% | 40,012 | 0.0% |
| Total Uses | 7,832,931 | 1.2% | 7,852,243 | 0.2% |
| Planned addition to (appropriation of) fund balance | (1,255,566) | -0.7% | (1,122,944) | -10.6% |
| Ending Fund Balance | \$ 1,576,288 | -44.3% | \$ 453,344 | -71.2% |
| Unrestricted Fund Balance | \$ 1,040,615 | -67.5% | \$ (62,239) | -106.0% |

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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.

| | FY2018 Adopted | % Change FY17 to FY18 | FY2019 Proposed | % Change FY18 to FY19 |
|------------------------------------------------------------|---------------------------|----------------------------------|----------------------------|----------------------------------|
| Beginning Fund Balance | \$ 6,407,134 | 439.0% | \$ 6,453,326 | 0.7% |
| Sources of Funds: | | | | |
| 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 |
| Total Sources | 28,554,604 | 6.1% | 31,291,565 | 9.6% |
| Uses of Funds: | | | | |
| 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% |
| Total Uses | 28,508,412 | 5.3% | 28,510,871 | 0.0% |
| Planned addition to (appropriation of) fund balance | 46,192 | -128.4% | 2,780,694 | 5919.9% |
| Ending Fund Balance | \$ 6,453,326 | 0.7% | \$ 9,234,020 | 43.1% |
| Unrestricted Fund Balance | \$ 5,470,335 | 71.1% | \$ 8,532,898 | 56.0% |

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

| | FY2018 Adopted | % Change FY17 to FY18 | FY2019 Proposed | % Change FY18 to FY19 |
|----------------------------------------------------------------|---------------------------|--------------------------------------|----------------------------|--------------------------------------|
| Beginning Fund Balance | \$ 710,083,786 | 10.2% | \$ 740,881,461 | 4.3% |
| Sources of Funds by Category: | | | | |
| Miscellaneous Revenues | 108,463,500 | 9.7% | 108,463,500 | 0.0% |
| Transfers from Other Fund | - | n/a | - | n/a |
| Total Sources | 108,463,500 | 9.7% | 108,463,500 | 0.0% |
| Uses of Funds: | | | | |
| 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% |
| Total Uses | 77,665,825 | 1.9% | 77,939,321 | 0.4% |
| Planned addition to (appropriation of) fund balance | 30,797,675 | 35.7% | 30,524,179 | -0.9% |
| Ending Fund Balance | \$ 740,881,461 | 4.3% | \$ 771,405,640 | 4.1% |

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 |
|----------------------------------------------------------------|---------------------------|--------------------------------------|----------------------------|--------------------------------------|
| Beginning Fund Balance | \$ 63,500,353 | 6.8% | \$ 65,484,075 | 3.1% |
| Sources of Funds: | | | | |
| 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% |
| Total Sources | 11,525,000 | 55.2% | 11,525,000 | 0.0% |
| Uses of Funds: | | | | |
| 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% |
| Total Uses | 9,541,278 | 38.8% | 9,547,373 | 0.1% |
| Planned addition to (appropriation of) fund balance | 1,983,722 | 261.0% | 1,977,627 | -0.3% |
| Ending Fund Balance | \$ 65,484,075 | 3.1% | \$ 67,461,702 | 3.0% |

General Pension Fund
Fund 604

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

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

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

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

| | FY2018 Adopted | % Change FY17 to FY18 | FY2019 Proposed | % Change FY18 to FY19 |
|-------------------------------|-----------------------|-----------------------------|-----------------------|-----------------------------|
| Beginning Fund Balance | \$ 396,313,562 | 10.9% | \$ 411,603,713 | 3.9% |
| Sources of Funds: | | | | |
| 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% |
| Total Sources | 57,551,000 | 13.5% | 57,551,000 | 0.0% |

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.

| | FY2018 | % Change | FY2019 | % Change |
|----------------------------------------------------------------|-----------------------|-----------------|-----------------------|-----------------|
| | Adopted | FY17 to | Proposed | FY18 to |
| | | FY18 | | FY19 |
| Uses of Funds (continued): | | | | |
| 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% |
| Total Uses | 42,260,849 | 16.8% | 42,517,756 | 0.6% |
| Planned addition to (appropriation of) fund balance | 15,290,151 | 5.2% | 15,033,244 | -1.7% |
| Ending Fund Balance | \$ 411,603,713 | 3.9% | \$ 426,636,957 | 3.7% |

401A Qualified Pension Fund
Fund 606

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

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

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

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

| | FY2018 Adopted | % Change FY17 to FY18 | FY2019 Proposed | % Change FY18 to FY19 |
|----------------------------------------------------------------|---------------------------|--------------------------------------|----------------------------|--------------------------------------|
| Beginning Fund Balance | \$ 10,085,160 | 2.87% | \$ 10,060,160 | -0.25% |
| Sources of Funds: | | | | |
| 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% |
| Total Sources | 1,475,000 | 3.13% | 1,475,000 | 0.00% |
| Uses of Funds: | | | | |
| General Government: | | | | |
| Trust Funds | 1,500,000 | 50.00% | 1,500,000 | 0.00% |
| Total Uses | 1,500,000 | 50.00% | 1,500,000 | 0.00% |
| Planned addition to (appropriation of) fund balance | (25,000) | -105.81% | (25,000) | 0.00% |
| Ending Fund Balance | \$ 10,060,160 | -0.25% | \$ 10,035,160 | -0.25% |

**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 |
|----------------------------------------------------------------|-----------------------|-----------------------------|-----------------------|-----------------------------|
| Beginning Fund Balance | \$ 240,184,711 | 10.2% | \$ 253,733,513 | 5.6% |
| Sources of Funds: | | | | |
| 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% |
| Total Sources | 37,912,500 | -2.2% | 37,912,500 | 0.0% |
| Uses of Funds: | | | | |
| 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% |
| Total Uses | 24,363,698 | 5.0% | 24,374,192 | 0.0% |
| Planned addition to (appropriation of) fund balance | 13,548,802 | -13.0% | 13,538,308 | -0.1% |
| Ending Fund Balance | \$ 253,733,513 | 5.6% | \$ 267,271,821 | 5.3% |