

Proprietary Funds

**Enterprise Funds
Financial Plan for FY 2006**

	Stormwater Management Utility 413	Ironwood Golf Course 415	Solid Waste Collection 420	Regional Transit System 450	TOTAL
SOURCES OF FUNDS:					
Revenues:					
Operating	\$5,295,350	\$1,126,529	\$7,059,419	\$7,832,802	\$21,314,100
Other	\$154,000	\$6,000	\$91,356	\$7,527,424	\$7,778,780
Transfers	\$0	\$220,000	\$0	\$442,160	\$662,160
Total Sources	\$5,449,350	\$1,352,529	\$7,150,775	\$15,802,386	\$29,755,040
USES OF FUNDS:					
Expenditures:					
Operating Expenses	\$5,006,219	\$1,123,336	\$5,691,208	\$15,542,007	\$27,362,770
Capital	\$0	\$0	\$10,000	\$250,000	\$260,000
Depreciation	\$150,000	\$122,000	\$30,000	\$1,155,000	\$1,457,000
Transfers	\$390,277	\$229,193	\$624,327	\$358,592	\$1,602,389
Total Uses	\$5,546,496	\$1,474,529	\$6,355,535	\$17,305,599	\$30,682,159
NET INCREASE (DECREASE) IN RETAINED EARNINGS	(\$97,146)	(\$122,000)	\$795,240	(\$1,503,213)	(\$927,119)
Depreciation of Fixed Assets Acquired by Capital Contribution	\$0	\$0	\$0	\$1,000,000	\$1,000,000
RETAINED EARNINGS:					
October 1	\$170,879	(\$2,499,874)	\$869,591	\$2,986,264	\$1,526,860
September 30	\$73,733	(\$2,621,874)	\$1,664,831	\$2,483,051	\$1,599,741

Proprietary Funds

**Internal Service Funds
Financial Plan for FY 2006**

	Fleet Services Funds 501/502	Insurance Funds 503,504 & 507	TOTALS
SOURCES OF FUNDS:			
Revenues:			
Operating	\$6,547,110	\$22,836,493	\$29,383,603
Other	\$81,000	\$4,434,000	\$4,515,000
Transfers from:			
Other Funds	\$0	\$115,369	\$115,369
Total Sources	\$6,628,110	\$27,385,862	\$34,013,972
USES OF FUNDS:			
Expenditures:			
Operating Expenses	\$3,882,906	\$23,606,613	\$27,489,519
Transfers to Other Funds	\$69,730	\$149,552	\$219,282
Capital	\$2,643,550	\$0	\$2,643,550
Depreciation	\$1,171,319	\$20,500	\$1,191,819
Total Uses	\$7,767,505	\$23,776,665	\$31,544,170
NET INCREASE (DECREASE) IN RETAINED EARNINGS	(\$1,139,395)	\$3,609,197	\$2,469,802
RETAINED EARNINGS:			
October 1	\$6,041,855	\$8,630,863	\$14,672,718
September 30	\$4,902,460	\$12,240,060	\$17,142,520

Proprietary Funds-Internal Service Funds

Insurance Funds
Financial Plan for FY 2006

	General Insurance 503	Employee Health & Accident 504	Retiree Health Insurance 507	TOTALS
SOURCES OF FUNDS:				
Revenues:				
Premiums:	\$5,097,850	\$0	\$0	\$5,097,850
City Department Charges	\$0	\$8,023,035	\$314,590	\$8,337,625
Employees	\$0	\$3,163,013	\$0	\$3,163,013
REHAB	\$0	\$3,313,360	\$0	\$3,313,360
Retirees	\$0	\$0	\$1,401,959	\$1,401,959
GRU Reimbursements	\$1,287,928	\$0	\$184,758	\$1,472,686
Life Insurance	\$0	\$0	\$0	\$0
Interest on Investments	\$0	\$50,000	\$0	\$50,000
Transfer from Retiree Health	\$0	\$115,369	\$0	\$115,369
Flex Plan Contribution	\$0	\$0	\$0	\$0
Other Revenues	\$234,000	\$0	\$4,200,000	\$4,434,000
Total Sources	\$6,619,778	\$14,664,777	\$6,101,307	\$27,385,862
USES OF FUNDS:				
Expenditures:				
Risk Management	\$399,350	\$138,208	\$0	\$537,558
Health Services	\$412,751	\$0	\$0	\$412,751
City Attorney	\$173,951	\$0	\$0	\$173,951
Fees & Assessments	\$524,000	\$1,293,336	\$3,495	\$1,820,831
Claims/Benefits Paid	\$2,735,000	\$11,500,000	\$0	\$14,235,000
Insurance Premiums	\$2,010,000	\$316,010	\$3,335,220	\$5,661,230
Life Insurance	\$0	\$325,000	\$0	\$325,000
Employee Assistant Program	\$0	\$70,000	\$0	\$70,000
Comprehensive Wellness	\$0	\$154,252	\$0	\$154,252
Indirect Cost	\$136,500	\$79,540	\$0	\$216,040
Transfer to E.H.A.B.	\$0	\$0	\$115,369	\$115,369
Transfer to POB-S2003A Debt Svc. (226)	\$4,067	\$1,242	\$0	\$5,309
Transfer to OPEB-S2005 Debt Svc. (231)	\$23,419	\$5,343	\$112	\$28,874
Depreciation	\$13,000	\$7,500	\$0	\$20,500
Total Uses	\$6,432,038	\$13,890,431	\$3,454,196	\$23,776,665
NET INCREASE (DECREASE) IN RETAINED EARNINGS	\$187,740	\$774,346	\$2,647,111	\$3,609,197
RETAINED EARNINGS:				
October 1	(\$2,090,334)	\$418,853	\$10,302,344	\$8,630,863
September 30	(\$1,902,594)	\$1,193,199	\$12,949,455	\$12,240,060

Fiduciary Funds

Financial Plan for FY 2006

	Pension Trust Funds	Expendable Trust Funds	TOTALS
SOURCES OF FUNDS:			
Revenues:			
Interest and Dividends	\$4,080,325	\$44,474	\$4,124,799
Contributions	\$9,913,222	\$0	\$9,913,222
Property Tax increments	\$0	\$1,230,216	\$1,230,216
Cemetery Revenues	\$0	\$20,000	\$20,000
Gain on Investments	\$35,675,300	\$0	\$35,675,300
Surcharge on Parking Fines	\$0	\$58,000	\$58,000
Miscellaneous	\$32,500	\$1,000	\$33,500
Transfers from:			
General Fund	\$0	\$685,590	\$685,590
Total Sources	\$49,701,347	\$2,039,280	\$51,740,627

USES OF FUNDS:

Expenditures:			
Downtown Redevelopment	\$0	\$278,619	\$278,619
5th. Ave./Pleasant St. Redev.	\$0	\$40,468	\$40,468
College Pk./Univ. Hts. Redev.	\$0	\$647,932	\$647,932
Eastside Redev.	\$0	\$102,251	\$102,251
Benefit Payments	\$18,775,100	\$0	\$18,775,100
Other Expenses	\$3,111,315	\$0	\$3,111,315
Transfers To:			
General Fund (001)	\$0	\$206,938	\$206,938
CRA Operating (111)	\$0	\$473,154	\$473,154
CRA Debt Service (223)	\$0	\$147,021	\$147,021
FFGFC of 2002 Debt Svc. (225)	\$0	\$163,521	\$163,521
POB-\$2003A Debt Svc.(226)	\$3,378	\$0	\$3,378
Total Uses	\$21,889,793	\$2,059,904	\$23,949,697

EXCESS (DEFICIT) OF SOURCES OVER USES	\$27,811,554	(\$20,624)	\$27,790,930
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FUND BALANCES:

October 1	\$391,271,359	\$2,840,255	\$394,111,614
September 30	\$419,082,913	\$2,819,631	\$421,902,544

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

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

Fiduciary Funds - Expendable Trust Funds

Financial Plan for FY 2006

	Evergreen Cemetery Fund 602	Thomas Center Endowment 603	Downtown Redevelopment Trust 610	Fifth Avenue Pleasant St. Redevelopment 613
SOURCES OF FUNDS:				
Revenues:				
Interest and Dividends	\$41,674	\$800	\$0	\$0
Surcharge on Parking Fines	\$0	\$0	\$0	\$0
Cemetery Revenues	\$20,000	\$0	\$0	\$0
Miscellaneous Revenues	\$1,000	\$0	\$0	\$0
Property Tax Increment:				
County	\$0	\$0	\$432,216	\$116,749
Transfers From:				
General Fund	\$0	\$0	\$244,535	\$67,580
Total Sources	\$62,674	\$800	\$676,751	\$184,329
USES OF FUNDS:				
Expenditures:				
Downtown Redevelopment	\$0	\$0	\$278,619	\$0
5th. Ave./Pleasant St. Redev.	\$0	\$0	\$0	\$40,468
College Pk./Univ. Hts. Redev.	\$0	\$0	\$0	\$0
Eastside Redevelopment	\$0	\$0	\$0	\$0
Transfers to Other Funds:				
General Fund (001)	\$45,110	\$0	\$52,828	\$0
CRA Operating (111)	\$0	\$0	\$147,748	\$88,601
CRA Debt Service (223)	\$0	\$0	\$78,132	\$0
FFGFC of 2002 Debt Svc. (225)	\$0	\$0	\$111,688	\$51,833
Total Uses	\$45,110	\$0	\$669,015	\$180,902
EXCESS (DEFICIT) OF SOURCES OVER USES	\$17,564	\$800	\$7,736	\$3,427
FUND BALANCES:				
October 1	\$1,100,255	\$22,599	\$408,831	\$256,690
September 30	\$1,117,819	\$23,399	\$416,567	\$260,117

Fiduciary Funds - Expendable Trust Funds (continued)

Financial Plan for FY 2006

School Crossing Guards Fund 617	College Park/ University Heights Redevelopment 618	Arts in Public Places 619	Eastside Redevelopment Trust 621	TOTALS
\$2,000	\$0	\$0	\$0	\$44,474
\$58,000	\$0	\$0	\$0	\$58,000
\$0	\$0	\$0	\$0	\$20,000
\$0	\$0	\$0	\$0	\$1,000
\$0	\$580,417	\$0	\$100,834	\$1,230,216
\$0	\$312,045	\$0	\$61,430	\$685,590
\$60,000	\$892,462	\$0	\$162,264	\$2,039,280
\$0	\$0	\$0	\$0	\$278,619
\$0	\$0	\$0	\$0	\$40,468
\$0	\$647,932	\$0	\$0	\$647,932
\$0	\$0	\$0	\$102,251	\$102,251
\$100,000	\$0	\$9,000	\$0	\$206,938
\$0	\$205,241	\$0	\$31,564	\$473,154
\$0	\$46,420	\$0	\$22,469	\$147,021
\$0	\$0	\$0	\$0	\$163,521
\$100,000	\$899,593	\$9,000	\$156,284	\$2,059,904
(\$40,000)	(\$7,131)	(\$9,000)	\$5,980	(\$20,624)
\$84,228	\$808,457	(\$7,689)	\$166,884	\$2,840,255
\$44,228	\$801,326	(\$16,689)	\$172,864	\$2,819,631

ALL FUNDS
FY 2006 SUMMARY OF POSITIONS
(By Agency and Fund)
Financial Plan for FY 2006

	FY 2003	FY 2004	FY 2005	FY 2006
	Adopted	Adopted	Adopted	Adopted
GENERAL FUND				
Administrative Services	2.00	2.00	1.97	1.97
Building Inspection	20.00	20.00	20.00	20.00
City Auditor	4.50	4.50	4.50	5.50
^ City Attorney ⁽¹⁾	11.50	11.50	13.00	13.25
City Commission	5.00	7.00	7.00	7.00
City Manager	5.00	5.00	5.00	5.00
^ Clerk of the Commission	9.50	9.50	9.50	8.00
^ Community Development	36.70	37.70	37.70	36.70
Computer Services	15.00	16.00	16.00	16.00
^ Cultural Affairs	14.00	16.00	16.00	14.00
Economic Development	2.00	2.00	3.00	3.00
Equal Opportunity	4.00	6.00	6.00	6.00
^ Facilities Management	30.00	28.00	28.00	28.00
Finance	41.25	39.45	40.27	40.27
Fire Rescue	149.50	149.50	150.50	150.50
^ Human Resources	21.50	21.50	21.39	21.39
Management and Budget	7.50	7.50	7.50	7.50
^ Marketing & Communications	0.00	0.00	0.00	7.00
^ Police ⁽²⁾	359.00	362.00	361.00	363.00
Public Works	72.35	73.35	83.85	84.85
Recreation & Parks	85.50	85.50	80.50	82.50
SUB-TOTAL GENERAL FUND	897.80	906.00	912.68 #	921.43
ENTERPRISE FUNDS				
Gainesville Regional Airport ⁽³⁾	3.00	0.00	0.00	0.00
Ironwood Golf Course Enterprise	8.50	8.50	5.75	5.75
^ Regional Transit System Fund - RTS	192.00	212.00	218.00	219.50
Solid Waste Fund - Public Works	12.10	12.10	11.90	11.90
©Stormwater Mngmnt. Util. - Public Works	62.80	61.80	63.00	62.00
SUB-TOTAL ENTERPRISE FUNDS	278.40	294.40	298.65	299.15