

Exhibit A

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Gainesville.
Citizen centered
People empowered

CITY MANAGER'S PROPOSED BUDGET IN BRIEF

City of Gainesville, Florida
for Fiscal Years 2020-2021



City Manager's Budget Message

CITY MANAGER'S BUDGET MESSAGE

DATE: July 1, 2019

TO: THE CITY OF GAINESVILLE COMMISSION AND RESIDENTS OF GAINESVILLE

FROM: Deborah Bowie, Interim City Manager, City of Gainesville, Florida

This year marks the 150th anniversary of the City of Gainesville's incorporation and as we commemorate our past, our sights are set on defining our future. In fervent pursuit of our next great chapter, Gainesville is leveraging partnerships, innovative policy development and technological advancements to transform city services and resident experiences, all in the spirit of fostering greater equity.

Surely we can all agree that investing boldly in vulnerable communities makes good moral sense, but it also makes good business sense, particularly in lean budget years, given what is spent incarcerating, sheltering, hospitalizing and otherwise attempting to manage the social distress of residents left behind in a competitive and often inequitable marketplace.

For years, equity was presented as its own strategic priority in the City's annual planning. While well intentioned, it is evident today that substantial progress can only be realized when equity permeates every aspect of our work. In other words, equity should be infused *within* our strategic framework, and is no longer a singular building block but the final piece of our civic structure that locks all others into position. To bolster our commitment to a more equitable Gainesville, two (2) full-time (FTE) positions will be added to the Office of Equal Opportunity in FY20. These positions will focus exclusively on reducing community and internal inequities with an additional \$300,000 allocated for consulting, technology and other critical expenses.

Like many American cities, Gainesville has its share of fiscal challenges. It is imperative we reshuffle our budget allocations every year to align with our priorities to ensure Gainesville remains competitive, fair and future facing. That alignment should reflect our commitments to digital access for all, transportation alternatives, paying city workers an equitable salary and the creation of a single-district Community Redevelopment Agency (CRA) to tackle blight and under-investment in our City's most vulnerable neighborhoods.

As in years past, our city departments have reviewed their operating budgets and identified opportunities to optimize cost and efficiency without compromising service to city residents.

The City Manager and staff worked diligently to align Fiscal Year 2020 allocations and the budget plan for Fiscal Year 2021 with our strategic priorities:

- Providing economic opportunity;
- Cultivating social resilience;
- Establishing a strong foundation; and
- Encouraging environmental sustainability

Economic opportunity

Pay Equity

The city is working to bring its lowest paid workers up to a living wage by increasing the minimum hourly rate to \$13.75. This is the third wage increase as part of a phased-in strategy to pay city employees a minimum of \$15/hour.

Through the phased-in implementation of Total Rewards at a cost of approximately \$957,156 per year over three years, the city hopes to alleviate an eight percent below market value rate for city employees, helping us to better attract and retain a committed and talented workforce.

Digital Access

The City Commission established a Broadband Subcommittee, which has since expanded its focus to “Digital Accessibility.” The subcommittee is identifying pathways for making digital access faster, cheaper and more widely available for the Gainesville community. A free WiFi pilot project in Porters, Lynch and Depot Park will mark the beginning of the city’s investment in bridging the digital divide. An increase of \$50,000 for FY20 will provide one-time funding for a comprehensive broadband study to evaluate the feasibility of creating a more robust fiber optic network in Gainesville.

Business Development and Retention

The City of Gainesville’s continues to evolve and revolutionize business development— reducing start-up time for businesses, increasing employment opportunities and encouraging public/private partnerships, like those thriving in our Innovation District.

Companies including Phalanx Defense Systems, Exactech and Amazon Last Mile have recently decided to call Gainesville home, creating new jobs in our community.

Business retention at Airport Industrial Park and the nurturing of business, through partnership at GTEC and GEAR, helps ensure that the city maintains its current economic conditions and has a solid platform for continued growth and development. FY20 investment of \$25,000 for StartUpGNV cements our commitment to creating a place ripe for innovators to launch new ventures.

Likewise, the Department of Doing has collaborated with Community Bank & Trust of Florida to offer the Opportunity Loan Program, designed to help business owners create jobs, grow businesses and strengthen our economy. Small business entrepreneurs within the city of Gainesville can close the gap between dreams and opportunities. The first \$10,000 opportunity loan was awarded in FY19 and hopes are high for several more in FY20.

Single District CRA

The City of Gainesville, along with the Alachua County Board of County Commissioners (BOCC), agreed to a 10-year, \$70 million dollar plan that would merge the existing four CRA districts into one district to allow funds pooled from well-developed, high-density areas and put those funds toward a redevelopment plan for east Gainesville. The CRA will move into the Gainesville Technology Entrepreneurship Center (GTEC) in the fall of 2019. This new single district CRA promises to funnel dollars collected from tourism, Wild Spaces Public Places, and other CRA funds to accomplish transformative projects in the city’s undeveloped areas.

Social Resilience

Youth Programs

There are wide gaps in the availability of positive, enriching activities during out-of-school times. Expanding existing city-funded programs including the Youth Summit, Heatwave, BOLD and the Reichert House Youth Academy will help the city provide much-needed resources for at-risk youth. Commission increments for FY20 provide an additional \$80,000 in funding for youth internships, evening activities for teens and after-school programs. Providing a safe space and positive activity is a much-needed resource for families. The long-term benefits of these programs are well worth the investment.

Accessible Transportation

Several areas of our community face persistent challenges of mobility and access to public transportation. Gainesville recently launched a fleet of seven minibuses as part of a three-year mobility pilot project, “The Last Mile, First Mile” program. This program seeks to cut down on commute times for some of Gainesville’s most financially constrained populations. The free service keeps riders from having to walk long distances to get to or from a bus stop or station. The service will be expanded to include a new route in east Gainesville in August.

Elimination of Prison Labor

Residents called for the elimination of prison labor and the City Commission responded by ending the existing contractual agreement with the Florida Department of Corrections. The city has committed nearly \$1 million to bring those services in-house for FY20 with the creation of 29 FTEs to provide landscaping maintenance and clean up throughout the City.

Adult Civil Citation/Deflection Program

Gainesville Police Department continues to chart new courses in criminal justice reform. An initial investment of \$128,000 to develop a new diversion and deflection program will help us address the underlying social issues that keep vulnerable residents in the perpetual clutches of the criminal justice system. The program seeks to provide “second chances” for first-time, non-violent offenders— providing opportunities instead of arrests. The deflection program also known as pre-arrest diversion, aims to avoid the costs and potential harm to individuals from arrest, booking and a criminal record. These critical financial investments have significant potential for future cost savings.

Community Health

Gainesville also is exploring pioneering community health initiatives. One example is the Community Resource Paramedic (CRP) program, a trailblazer in community medicine. EMTs arriving on the scene now assess medical conditions and the underlying social causes that may be influencing health outcomes. Initial findings show that working intensely with people in the community and matching them with needed services impacts their use of 911 and emergency room visits.

Affordable Housing

Investing in the physical infrastructure of the city’s public housing and in the social infrastructure surrounding public housing is our best opportunity for closing the equity gap in our poorest communities.

In an effort to make progress on the city’s housing affordability goals, the City Commission recently authorized the implementation of a pilot program that will allow for the donation of 12 city-owned residential parcels for

the development of affordable housing by qualified local non-profits. Together, with improvement plans slated for the Clarence R. Kelly Community Center; Duval Park; and the Martin Luther King, Jr. Recreation Complex, the city is set to create positive, visible change and momentum in the Duval Neighborhood.

Strong Foundations

Public Safety

An investment of nearly \$500,000 in FY20 will enhance support for our public safety units, including Gainesville Fire Rescue and the Gainesville Police Department. Changes to our baseline budget include further support of the trunked radio access network, the conversion of two temporary police positions to regular full time positions and increased funding for fire/rescue services. The addition of an additional fire inspector will help us to cut in half the current 5-year fire inspection rotation.

Transportation and Pedestrian Safety

Gainesville continues to lead the way in the development of interconnected traffic management systems. Expansion of the interconnected traffic management system is part of Gainesville's Vision Zero strategy, a multi-modal safety project that seeks to eliminate traffic fatalities and severe injuries. UF and the city received a \$2 million grant from the National Science Foundation to research systems and technological innovations to make Florida roadways safer. The grant is one of the largest the NSF has provided to any municipal partner, noting its potential for broad impact. Dollars once invested in institutional research can be applied in a living laboratory.

Cultural Amenities and Parks

Management of Bo Diddley Plaza (BDP), previously funded by the Community Redevelopment Agency, will transfer to the general fund. BDP offers public programming including fitness classes, live music and social events, on average, six days a week. Additionally, the city will absorb certain operational expenses for Depot Park, a nationally recognized destination. Hosting more than 350 events and serving nearly 150,000 guests and residents annually, Depot Park is a Gainesville treasure. An investment of \$910,665 allows us to operate and maintain both parks at current service levels while allowing the CRA to invest those dollars in capital improvement projects in east Gainesville.

Environmental Sustainability

ZeroWaste

Gainesville aims to become a "zero-waste" community by supporting policies that reduce waste and require businesses and residents to rethink consumption and waste flows. The City Commission unanimously approved the ban of single-use plastic bags and expanded polystyrene (plastic foam) containers beginning in January 2020. The goal is to replace these items with reusable, recyclable or compostable alternatives. Budget allocations in FY20 for public education, enforcement and sustainability management are essential to our goal of sending nothing to a landfill or incinerator by 2040.

Electric Vehicle Program

The city is also actively pursuing opportunities to reduce air pollution and carbon emissions. The first phase of our electric vehicle program is complete, and we are making significant strides in adding electric vehicle charging infrastructure throughout the city. Not only do our electric fleet vehicles cut down on cancer causing

emissions and noise pollution, they also cut down on costs. The cost of electricity to power electric vehicles is about 75 percent less than the cost of petroleum fuel. With almost no maintenance and maximum “up-time” between scheduled services, the city will also benefit from a reduced lifecycle cost.

Looking Ahead

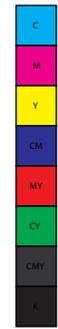
While government cannot do all things for its residents, our recommended budget for Fiscal Year 2020 and budget plan for Fiscal Year 2021 reflect our community’s values.

City services once anchored in roadway repair and public safety have been reset and reimagined. Gainesville residents have called on their elected leaders to explore uncharted territories — second chances, sustainability, fair wages, and equitable access to transportation, economic opportunity and cultural amenities.

The task set forth by the City Commission was to steward our resources in a way that meets our strategic goals while moving all members of our community forward. Despite the hurdles we face, the City of Gainesville continues to charge ahead, to challenge ourselves and to chart new courses for what a local government can be for its residents.

By empowering our people and designing resident-centered systems and services, Gainesville is fostering a community that is innovative, inclusive and resilient.

Budget In Brief

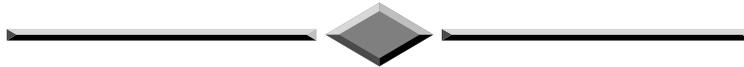


ELECTED OFFICIALS

Mayor (At-Large) – Lauren Poe
Mayor-Commissioner Pro Tem (District II) – Harvey Ward
Commissioner (District I) – Gigi Simmons
Commissioner (District III) – David Arreola
Commissioner (District IV) – Adrian Hayes-Santos
Commissioner (At-Large) – Helen Warren
Commissioner (At-Large) – Gail Johnson

APPOINTED OFFICIALS

City Attorney – Nicolle Shalley
City Auditor – Vacant
City Manager – Deborah Bowie (Interim)
Clerk of the Commission – Omichele Gainey
Equal Opportunity Director – Teneeshia Marshall
General Manager-Utilities – Ed Bielarski



Direct Reports

Assistant City Manager – Dan Hoffman
Assistant City Manager – Fred Murry
Budget & Finance – Diane Wilson (Interim)
Human Resources – Lisa Jefferson
Department of Doing – Andrew Persons (Interim)
Police – Tony Jones
Strategic Initiatives – Roberta Griffith

Department Heads

Communications- Shelby Taylor
Consolidated Community Redevelopment Trust – Sarah Vidal-Finn
Facilities Management – Ed Gable
Fire Rescue – Jeff Lane
Fleet Management – Doug Weichman
Information Technology – Lucian Badea
Mobility – Malisa McCreedy
Neighborhood Improvement – Fred Murry
Parks, Recreation and Cultural Affairs – Steve Phillips
Public Works - Phil Mann
Regional Transit System – Jesus Gomez
Risk Management – Steven C. Varvel

PREPARED

BY

BUDGET AND FINANCE DEPARTMENT

Director

Diane M. Wilson (Interim)

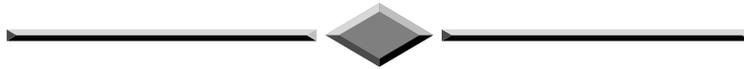
Budget Manager

Karen A. Fiore

Senior Analysts

Ashley Joiner

M. Allyzabette Ramsey



CREDITS

STRATEGIC INITIATIVES

Senior Strategic Planner

Samantha Wolfe

Performance and Data Analyst

Ulrich Adegbola

Senior Management Fellow

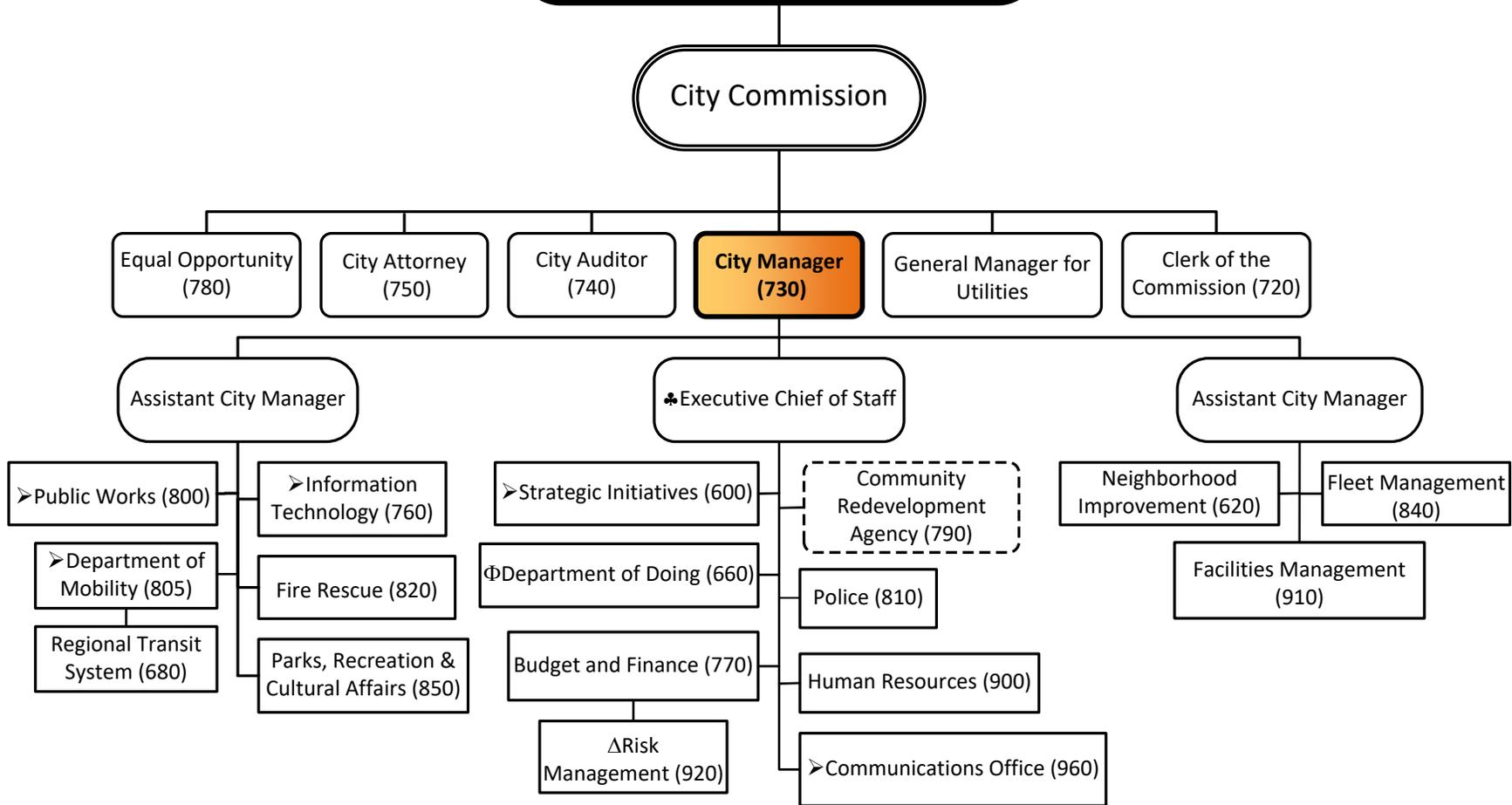
Mateo Van Thienen

*All City Departmental Staff
Information Technology Support*

City of Gainesville

FY 2019 AMENDED ORGANIZATION CHART

Citizens of Gainesville



Δ Change made during FY2018
 ➤ Department Re-organization
 Φ Department Working Title
 ♣ Temporary Time-Limited Position

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FOR IMMEDIATE RELEASE

June 7, 2018

For more information, contact:

Technical Services Center
Phone: (312) 977-9700
Fax: (312) 977-4806
E-mail: budgetawards@gfoa.org

(Chicago, Illinois)--Government Finance Officers Association is pleased to announce that **City of Gainesville, Florida**, has received GFOA's Distinguished Budget Presentation Award for its budget.

The award represents a significant achievement by the entity. It reflects the commitment of the governing body and staff to meeting the highest principles of governmental budgeting. In order to receive the budget award, the entity had to satisfy nationally recognized guidelines for effective budget presentation. These guidelines are designed to assess how well an entity's budget serves as:

- a policy document
- a financial plan
- an operations guide
- a communications device

Budget documents must be rated "proficient" in all four categories, and in the fourteen mandatory criteria within those categories, to receive the award.

When a Distinguished Budget Presentation Award is granted to an entity, a Certificate of Recognition for Budget Presentation is also presented to the individual(s) or department designated as being primarily responsible for having achieved the award. This has been presented to **Budget & Finance Department**.

There are over 1,600 participants in the Budget Awards Program. The most recent Budget Award recipients, along with their corresponding budget documents, are posted quarterly on GFOA's website. Award recipients have pioneered efforts to improve the quality of budgeting and provide an excellent example for other governments throughout North America.

Government Finance Officers Association is a major professional association servicing the needs of more than 19,000 appointed and elected local, state, and provincial-level government officials and other finance practitioners. It provides top quality publications, training programs, services, and products designed to enhance the skills and performance of those responsible for government finance policy and management. The association is headquartered in Chicago, Illinois, with offices in Washington D.C.

Washington, DC Office

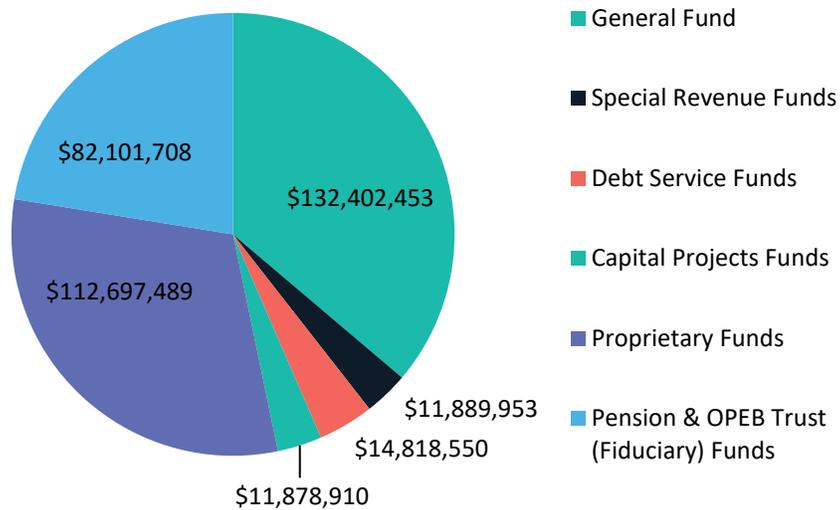
Federal Liaison Center, 660 North Capitol Street, NW, Suite 410 • Washington, DC 20001 • 202.393.8020 fax: 202.393.0780

www.gfoa.org

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Budget Overview

| | <u>FY20 Proposed Budget</u> |
|--|-----------------------------|
| GENERAL FUND | \$132,402,453 |
| SPECIAL REVENUE FUNDS | \$11,889,953 |
| DEBT SERVICE FUNDS | \$14,818,550 |
| CAPITAL PROJECTS FUNDS | \$11,878,910 |
| PROPRIETARY FUNDS | \$112,697,489 |
| PENSION & OPEB TRUST (FIDUCIARY) FUNDS | <u>\$82,101,708</u> |
| Total Budget All Funds | <u>\$365,789,062</u> |

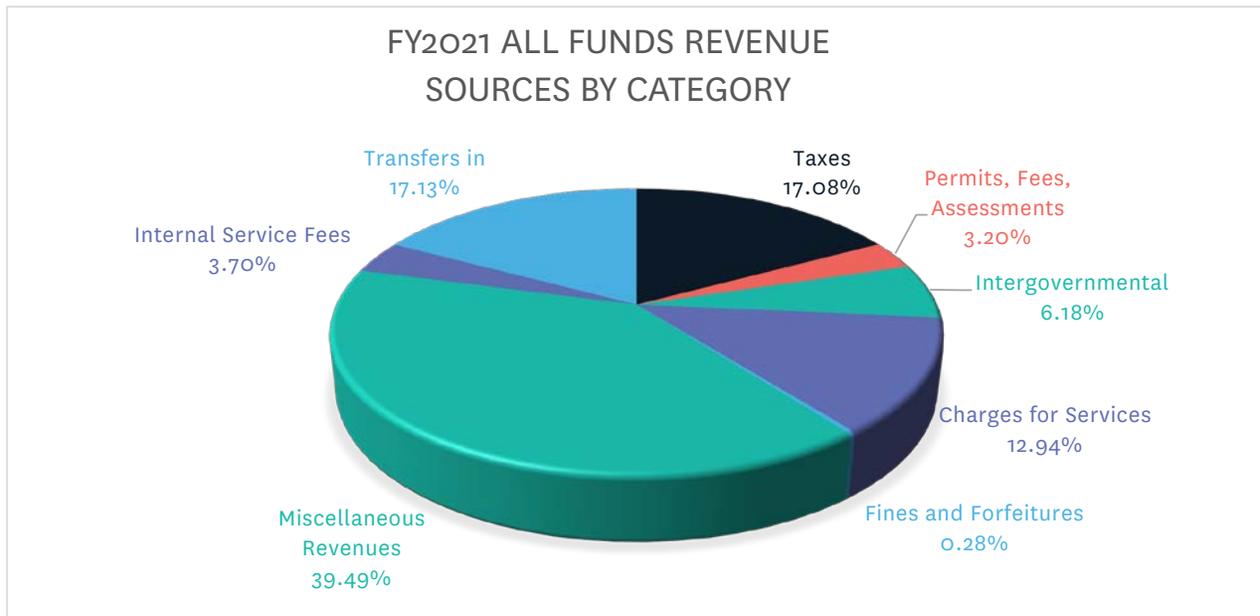
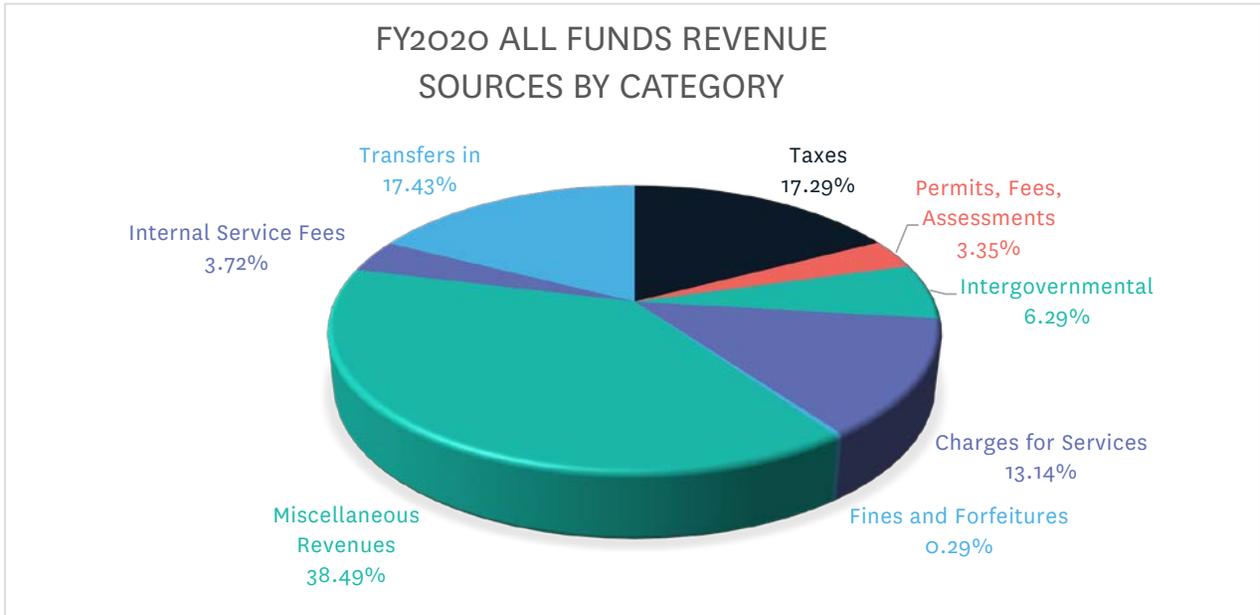


All Funds
Summary of Revenues and Expenses

| | FY18 Adopted | FY18 Actual | FY19 Adopted | FY20 Proposed | % Change FY19 to FY20 | FY21 Plan | % Change FY20 to FY21 |
|-------------------------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------------|--------------------|-----------------------------|
| Beginning Fund Balance | \$ 832,918,897 | \$ 861,966,959 | \$ 861,966,959 | \$ 907,411,699 | 5.3% | 909,934,564 | 0.3% |
| Sources of Funds by Category: | | | | | | | |
| Taxes | 53,405,093 | 64,942,986 | 59,506,351 | 63,672,019 | 7.0% | 64,718,109 | 1.6% |
| Permits, Fees, Assessments | 11,423,062 | 12,319,583 | 11,280,933 | 12,354,408 | 9.5% | 12,110,990 | -2.0% |
| Intergovernmental | 23,164,221 | 33,621,581 | 24,644,107 | 23,153,129 | -6.1% | 23,405,372 | 1.1% |
| Charges for Services | 47,123,784 | 46,723,709 | 47,707,378 | 48,412,464 | 1.5% | 49,032,521 | 1.3% |
| Fines and Forfeitures | 1,205,493 | 1,337,672 | 1,218,660 | 1,070,079 | -12.2% | 1,078,015 | 0.7% |
| Miscellaneous Revenues | 144,093,035 | 169,237,754 | 144,568,983 | 141,776,396 | -1.9% | 149,638,958 | 5.5% |
| Internal Service Fees | 13,062,047 | 13,225,508 | 13,421,455 | 13,693,142 | 2.0% | 14,001,826 | 2.3% |
| Transfers in | 62,461,635 | 82,421,303 | 77,449,237 | 64,180,290 | -17.1% | 64,911,005 | 1.1% |
| Total Sources | 355,938,370 | 423,830,096 | 379,797,104 | 368,311,927 | -3.0% | 378,896,797 | 2.9% |
| Uses of Funds: | | | | | | | |
| General Government Services | 84,431,405 | 79,528,593 | 91,525,741 | 89,846,561 | -1.8% | 92,873,156 | 3.4% |
| Public Safety | 93,542,320 | 103,039,932 | 96,598,319 | 100,706,027 | 4.3% | 104,131,495 | 3.4% |
| Physical Environment | 18,080,685 | 18,077,710 | 16,993,009 | 19,950,276 | 17.4% | 20,124,381 | 0.9% |
| Transportation | 41,341,172 | 55,835,506 | 51,541,595 | 58,648,568 | 13.8% | 59,343,500 | 1.2% |
| Economic Environment | 3,146,017 | 5,458,492 | 3,747,671 | 6,570,334 | 75.3% | 4,096,436 | -37.7% |
| Human Services | 2,113,788 | 1,784,108 | 1,634,374 | 1,163,062 | -28.8% | 1,235,798 | 6.3% |
| Cultural & Recreation | 11,352,073 | 13,544,316 | 11,922,502 | 15,609,517 | 30.9% | 14,010,535 | -10.2% |
| Internal Services | 47,226,507 | 38,655,063 | 45,587,651 | 47,528,026 | 4.3% | 48,033,240 | 1.1% |
| Contingencies | 359,006 | 8,766 | 2,910,960 | 2,468,005 | -15.2% | 2,167,344 | -12.2% |
| Transfers out | 25,297,334 | 40,780,748 | 22,892,565 | 23,298,686 | 1.8% | 23,833,423 | 2.3% |
| Total Uses | 326,890,307 | 356,713,235 | 345,354,387 | 365,789,062 | 5.9% | 369,849,308 | 1.1% |
| Planned addition to fund balance | 29,048,063 | 67,116,861 | 34,442,717 | 2,522,865 | -92.7% | 9,047,488 | 258.6% |
| Ending Fund Balance | \$ 861,966,959 | \$ 929,083,820 | \$ 896,409,676 | \$ 909,934,564 | 1.5% | 918,982,053 | 1.0% |

All Funds
Summary of Revenues

This section contains information on how each dollar is earned.



All Funds Summary of Revenues

The FY20 proposed total sources for the City of Gainesville is \$368,311,927. The largest portion is from Miscellaneous Revenue (38%) which includes interest earnings and gain and loss on investments, rental of City buildings and assets and premium reimbursements. The majority of interest earnings and gain and loss on investment is found within the City's Fiduciary and Proprietary Funds. The Fiduciary Funds are used to fund the City's retirement systems and other post-employment benefit trust funds and the Proprietary Funds are used to account for the City's Enterprise and Internal Service funds.

The second largest source of revenue is transfers (\$64.1 million in FY20). The majority of these transfers can be attributed to the transfer made from Gainesville Regional Utilities to the General Fund (\$38.2 million in FY20).

Taxes are the third largest revenue source for the City (\$63.6 million in FY20), with the majority received in the General Fund (\$55 million). Property taxes make up about (64%) of the total taxes in the General Fund with the remainder being Utility Taxes (\$14 million), Communications Services Taxes (\$3.8 million), Business Tax (\$817,572) and Local Option Gas Tax (\$674,758).

Charges for Services account for (13%) of all revenue sources for the City. The bulk of these revenues are found within our enterprise funds for fees paid by users for solid waste, stormwater, building inspection and transit services. Other charges for services can be found in the General Fund in alignment with our indirect cost plan, fees for recreational services, traffic engineering & signal services and outside contracts; such as the contract with Alachua County School Board for School Resource Officers, the contract with North Florida Medical Regional Hospital for police officers and the contracts with Gainesville Regional Airport Authority to pay for security and fire services.

Intergovernmental revenues make up about (6%) all of sources received by the City. This revenue source includes funds received by Federal, State and local agencies for grant awards for specific activities, including CDBG and HOME funds, Regional Transit System grants and FDOT grants. Another large portion of this revenue source is the State Revenue Sharing program and Local Government Half Cent Sales Tax. The remainder of these funds are collected from traffic signal maintenance agreements and contributions from other entities.

Internal service fees provide about (3%) of total sources across all funds, entirely housed within the internal services funds. These funds include our fleet replacement and management programs as well as the City's self-insurance funds.

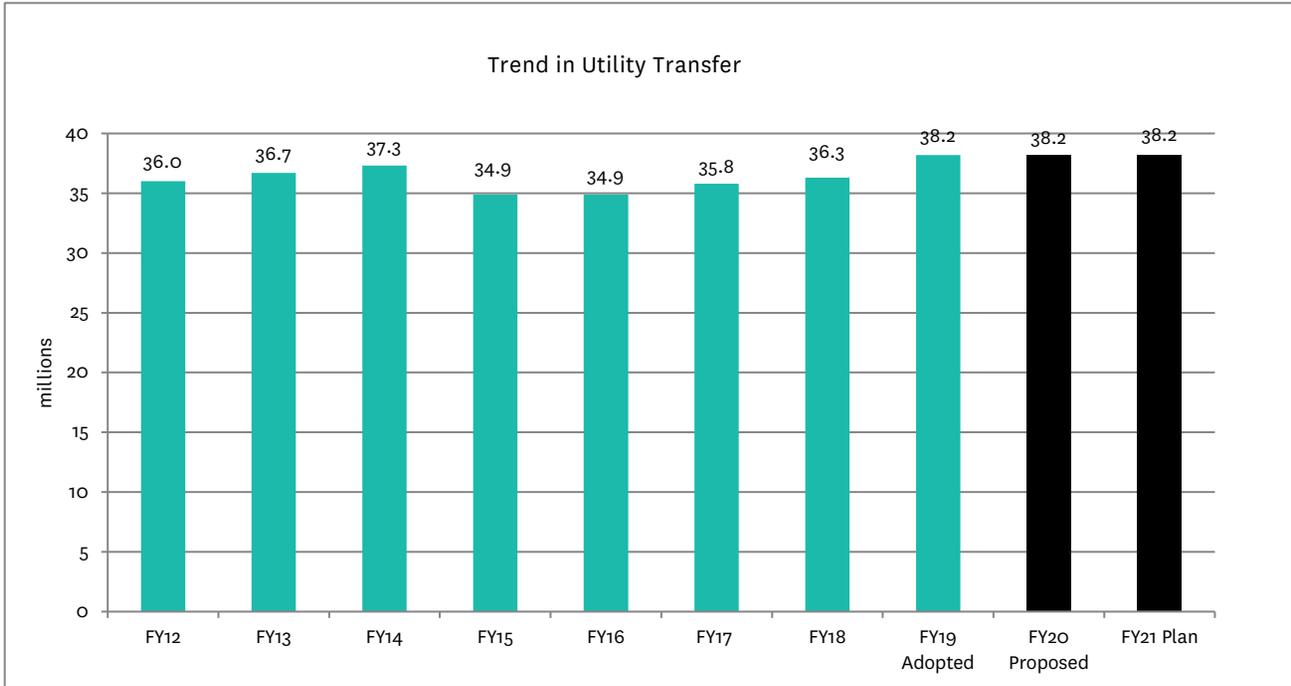
Permits, Fees and Assessments make up only (3%) of the total revenue collected by the City, which (64%) of the total can be attributed to the Fire Assessment fee following the proposed increase to the rate per factored fire unit in FY20 to cover 50% of the cost of fire services. The majority of the remaining permits, fees and assessments are associated with building permit fees collected in the Florida Building Code Enforcement Fund (20%).

Fines and forfeitures make up less than (1%) of total sources for the City. The General Fund contains most of these sources through court fines, code enforcement penalties, parking fines and false alarm penalties.

The following pages contain a description of the City's major revenue sources including the underlying assumptions for the revenue estimates and significant revenue trends.

All Funds Revenues - Utility Transfer

The Utility Transfer is the General Fund's single largest revenue source, comprising approximately 29% of total revenues within the General Fund. The ten year trend in this revenue is detailed below:

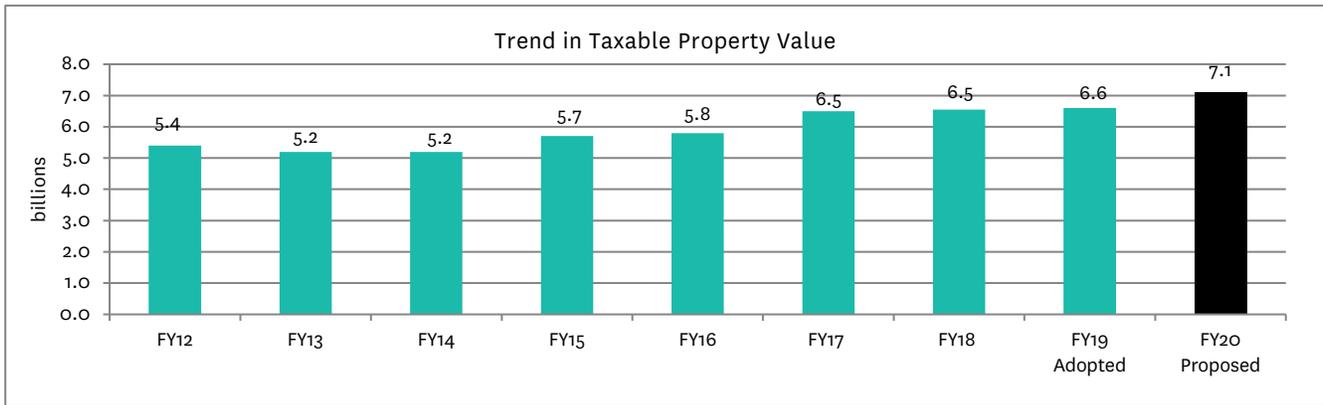


In 2014 a new transfer methodology was developed which was consistent with the philosophy of providing a proxy for what an investor-owned utility would pay, assisting the utility in maintaining a competitive rate structure, and generating for General Government the resources necessary to maintain service delivery levels. This agreement expired in FY19. During the FY20 budget process the Commission has proposed to keep the GFT flat, eliminating the 1.5% annual inflation factor. This resulted in a decrease of revenue for the General Fund in the amount of \$574,275 in FY20 and \$1,157,165 in FY21. A new agreement is still in negotiations.

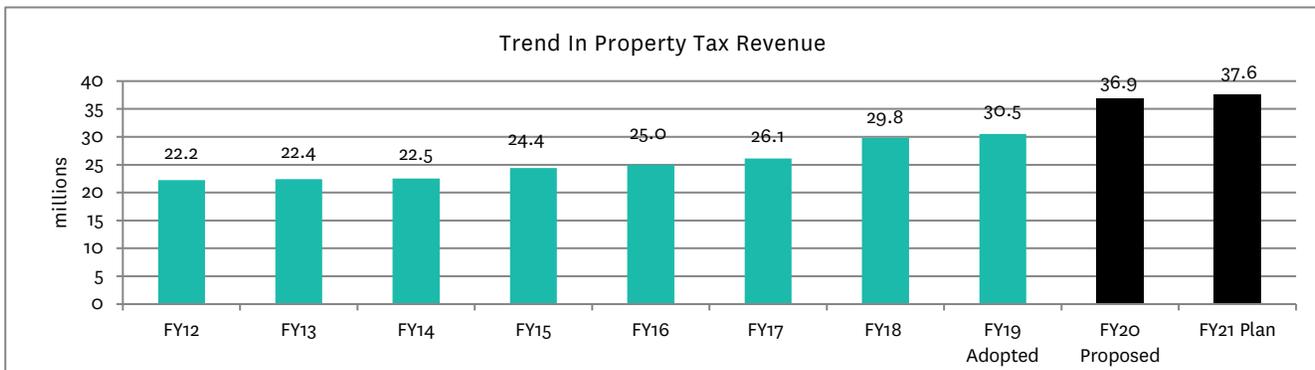
All Funds Revenues - Property Tax

Property tax has traditionally provided a consistent source of revenue and has been a staple of Florida municipalities' revenue composition.

After an extraordinary absolute decline in our taxable property value in FY11, the tax base fell again in FY12, from \$5.61 billion to \$5.41 billion, a decline of \$200 million or 3.6%. The base continued to drop in FY13 for the third straight year, this time by 4.44% to \$5.17 billion. In FY14, the City had a slight uptick of 0.2% in taxable property value. FY15 saw the first significant growth in property value of 9.07%. There was a steady increase of 2.3% in FY16 and the FY17 budget represents a 4.33% increase over FY16. The FY18 value provided by the Alachua County Property Appraiser's office is 8.6% greater than the FY17 value and the FY19 budgeted value is 6.3% greater than the FY18 value. This inflationary factor used for FY19 was based on information published from the state of Florida's ad valorem estimating conference by Florida county. Taxable value increase of 7.75% for FY20 is primarily composed of appreciation in value of existing properties, with \$227 million in new construction and \$313 million in valuation growth.

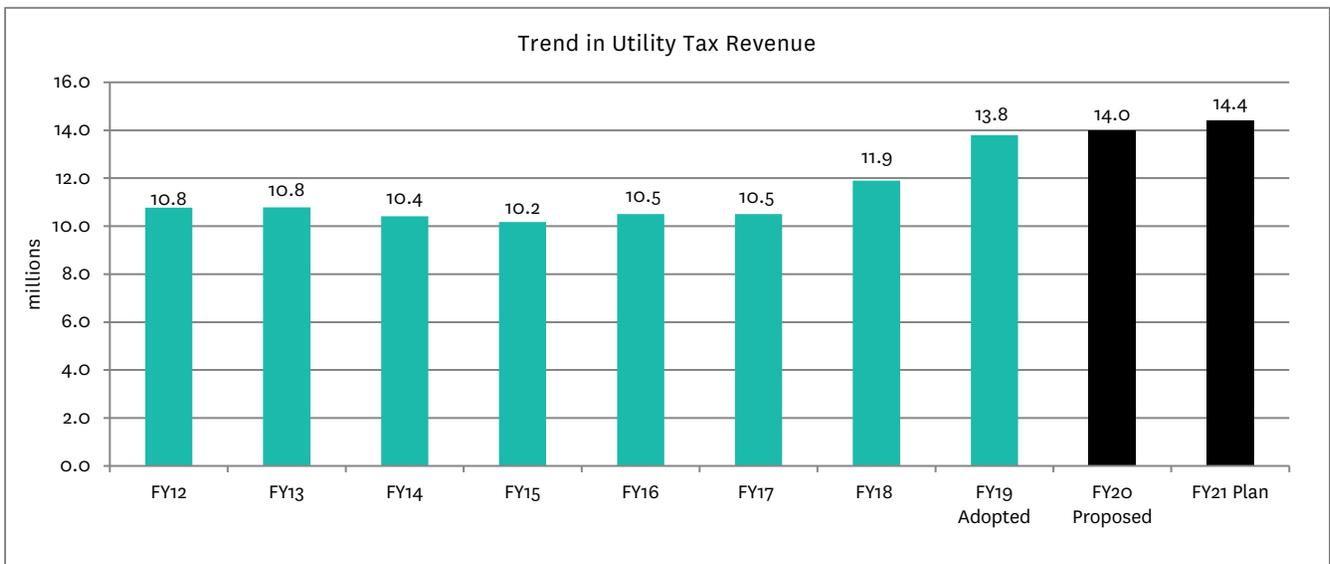


The increase in property tax revenue in FY18 included \$1.4 million from the adopted increase in the millage rate from 4.5079 to 4.7474, \$1.8 million due to the increase in total taxable property values and \$0.6 million generated by new construction. The increase in property tax revenue in FY20 includes \$3.7 million from the proposed increase in the millage rate from 4.7474 to 5.2974, \$1.6 million due to the increase in total taxable property values and \$1 million generated by new construction.



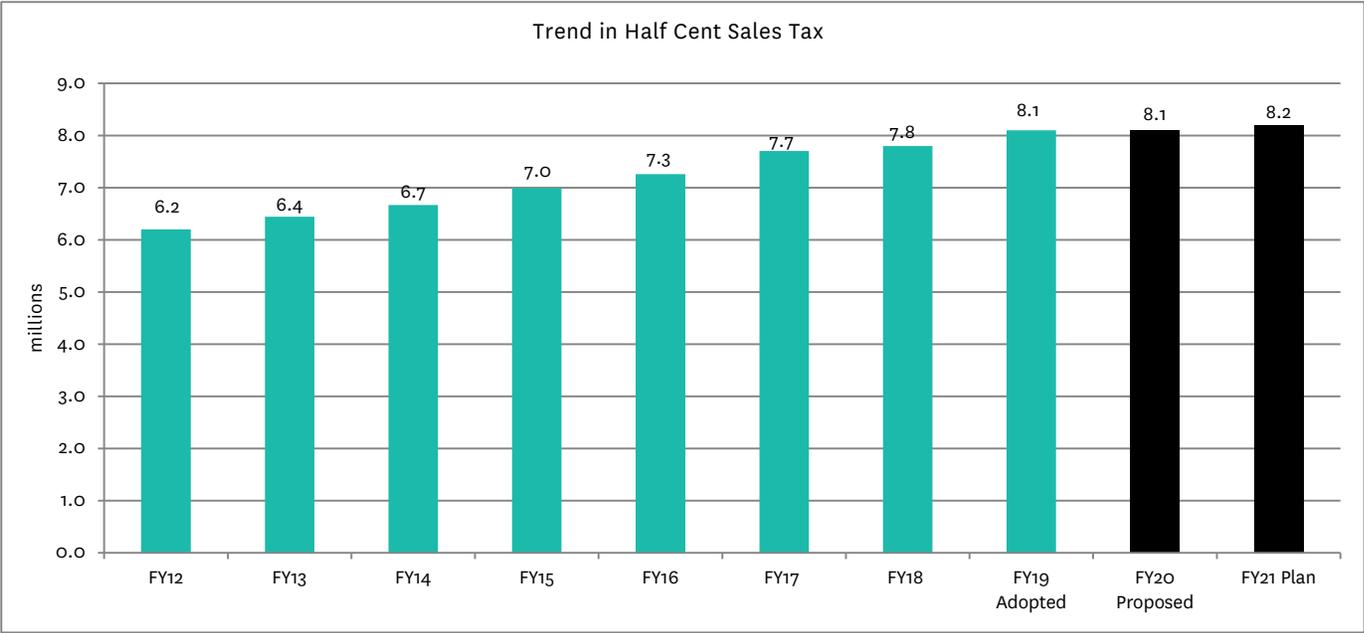
All Funds Revenues - Utility Tax

Utility tax revenues are generated through taxes levied on electric, water, and natural gas utility customers who reside within the City's corporate limits. Utility tax revenues are a function of three variables; number of customers, consumption per customer, and price. FY14 through FY17, the Utility initiated efforts to address rate challenges in part through reductions to their operating and maintenance expense levels. The reductions, which flow through base rates, had in turn negatively impacted utility tax receipts in the General Fund. Electric rate changes have the most significant impact on this revenue source. In mid- FY18 an increase in base electric rates and the purchase of the biomass plant by GRU caused the amount of utility tax charged to increase by approximately \$2.7M in FY19. FY20 includes an inflation rate of approximately 1%.



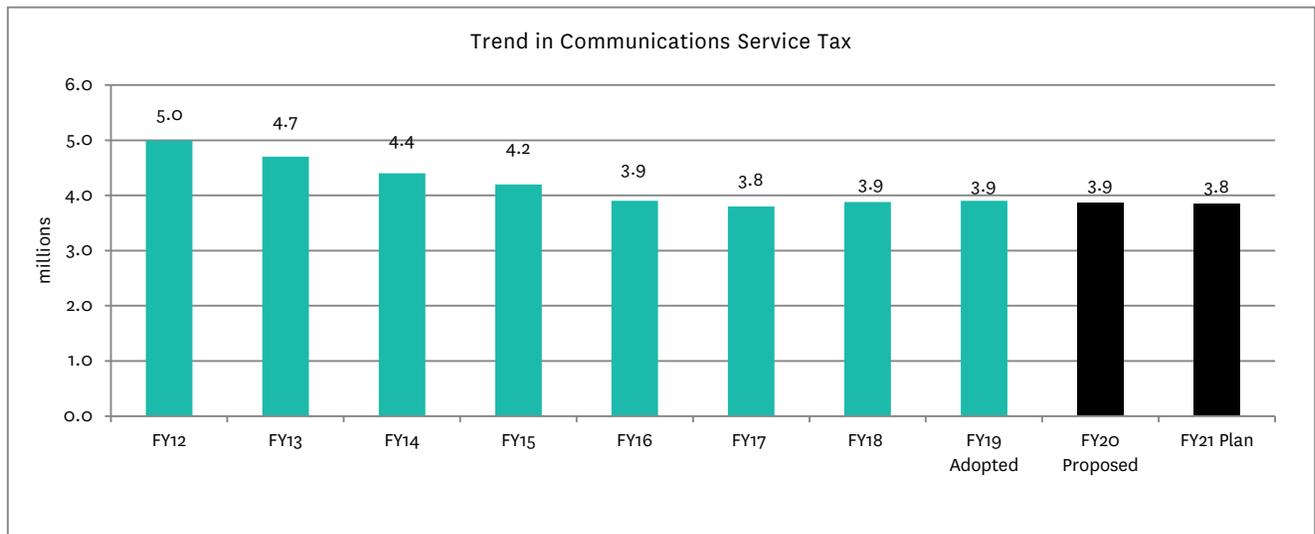
All Funds
Revenues - Half Cent Sales Tax

Half cent sales tax revenue and state revenue sharing are both funded by sales taxes collected by the State and allocated to local governments on a formula basis. Half cent sales tax is based on taxes collected within Alachua County while state revenue sharing is based on taxes collected state-wide. We are assuming no growth in these combined sources for FY20.



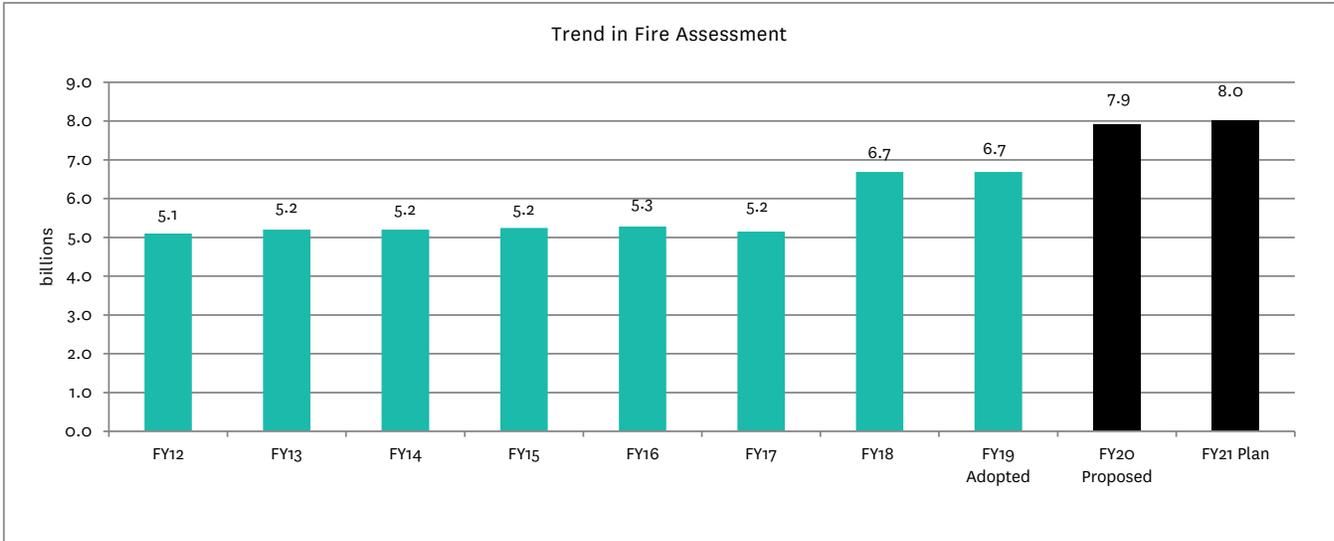
All Funds
Revenues - Communications Services Tax

The Communications Services Tax is one of the General Fund's least predictable revenue streams. Several factors affect these receipts. One is common to all locales, the fact that the use of land lines is diminishing, due both to economic factors and to the increasing popularity and functionality of cell and smart phones. The other reason is more unique to Gainesville. Being a university city, not only do a large percentage of students have cell phones rather than land lines, but the billing address (which is where the revenue flows) may be the home address of the student rather than the physical address in Gainesville.



All Funds
Revenues - Fire Assessment

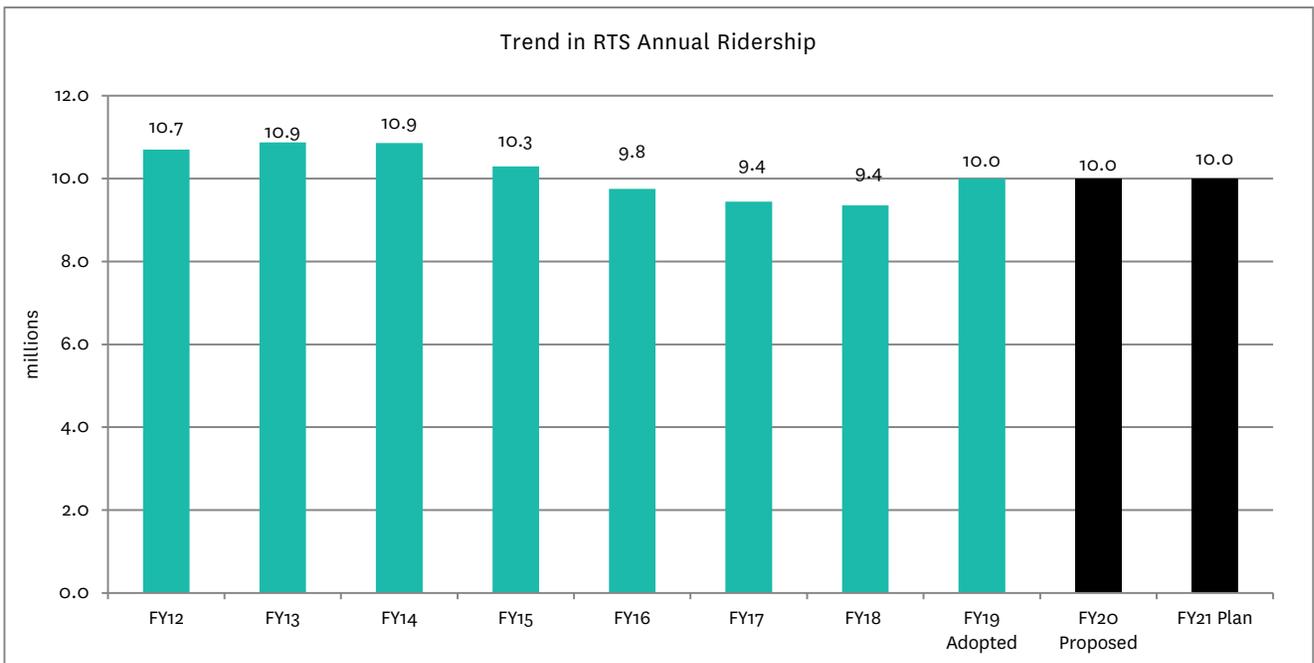
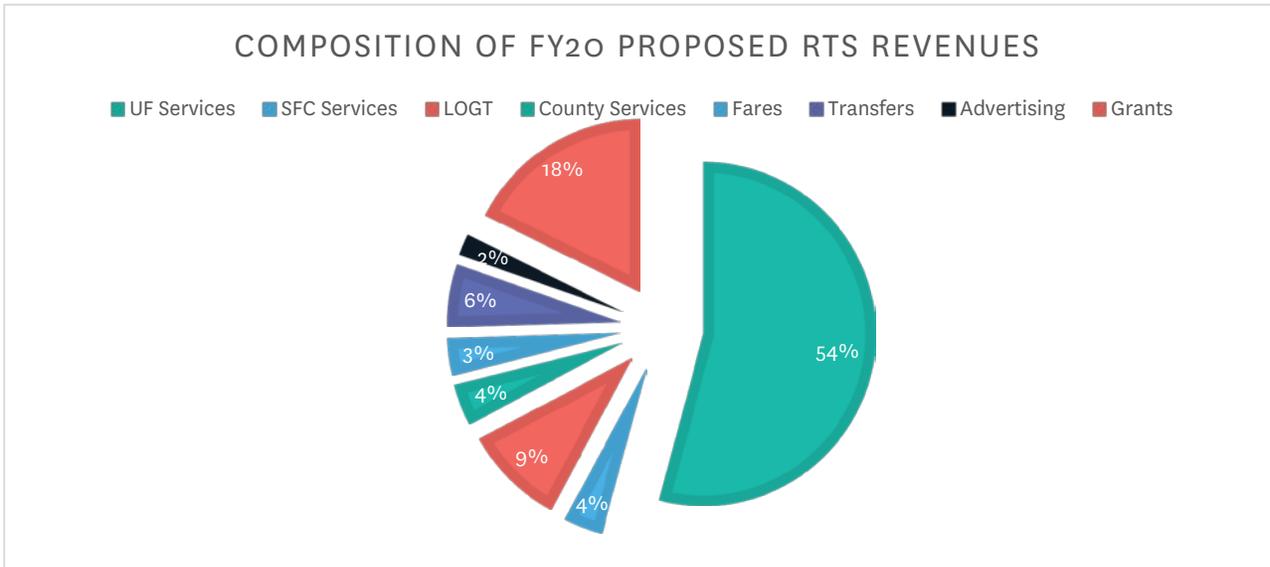
The Fire Assessment was implemented in FY11 and was charged at \$78 per factored fire protection unit (FFPU), intended to cover 50% of the cost of fire protection at the time. Fire protection units are developed based on a combination of the usage and the square footage of the structure. The cost of fire protection has increased over time since implementation of the assessment, so the adopted fee of \$78 per FFPU only recovered approximately 42% of the cost of fire protection in FY18. The FY18 adopted budget included a revised Fire Assessment of \$101 per FFPU to cover 50% of the cost of FY18 fire protection and remained at \$101 per FFPU for FY19. FY20 proposed budget includes a revised Fire Assessment of \$133 per FFPU to cover 50% of the cost of FY20 fire protection.



All Funds

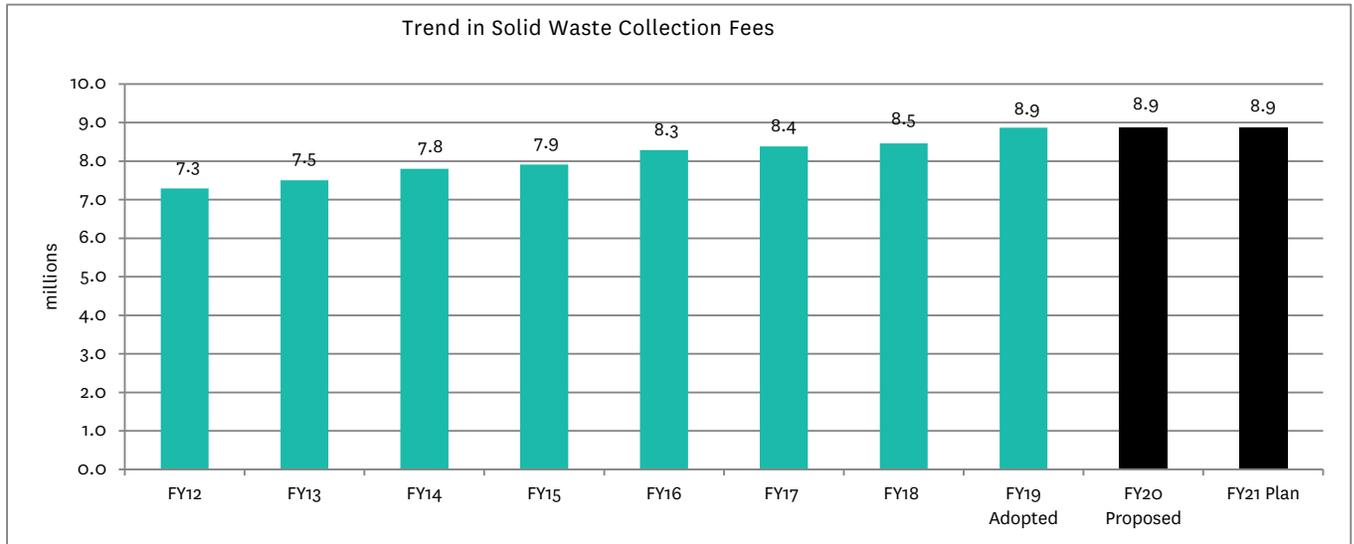
Revenues - RTS Contracts with University of Florida & Santa Fe College

The City's Regional Transit System (RTS) operations, as well as its financial picture, is dominated by the relationship with the University of Florida. As the chart below demonstrates, over fifty percent of RTS' FY20 operating revenues are related to services provided to the University of Florida and Santa Fe College. These contracts represent negotiated amounts based on the cost of providing bus service to students. UF and Santa Fe include a transit fee on each credit hour enrollment which provides the funding source.



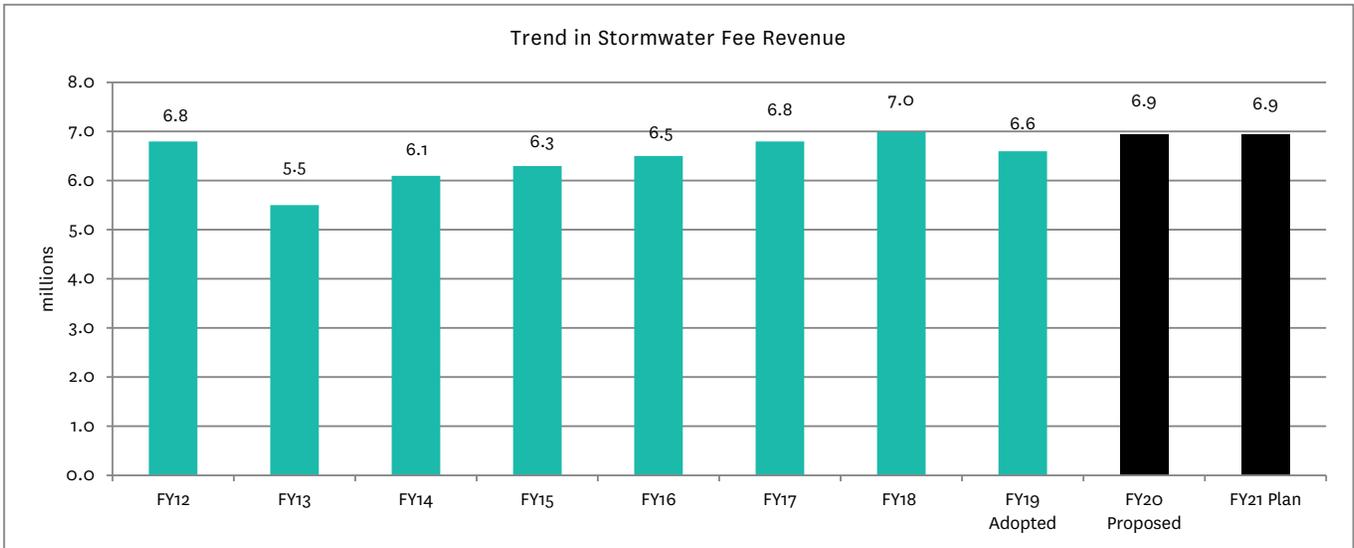
All Funds Revenues - Solid Waste Collection Fees

Solid Waste Fund covers the cost of a third party contract for waste and recycling collection. Customers are charged based on cart size billed monthly through GRU. Although solid waste collection fees are now included in the City's policy of increasing fees by 5% every other year, we are anticipating no growth in this revenue source for FY20.



All Funds
Revenues - Stormwater Fees

The objective of the stormwater program is to improve Gainesville's water quality. In order to achieve this, staff performs maintenance of basins and ditches as well as the hardened stormwater system. Entities are billed based on their factor of Equivalent Residential Units (ERU). Stormwater fees are now included in the City's policy of increasing fees by 5% every other year. Therefore, the increases in even years are attributed to the fee increase.



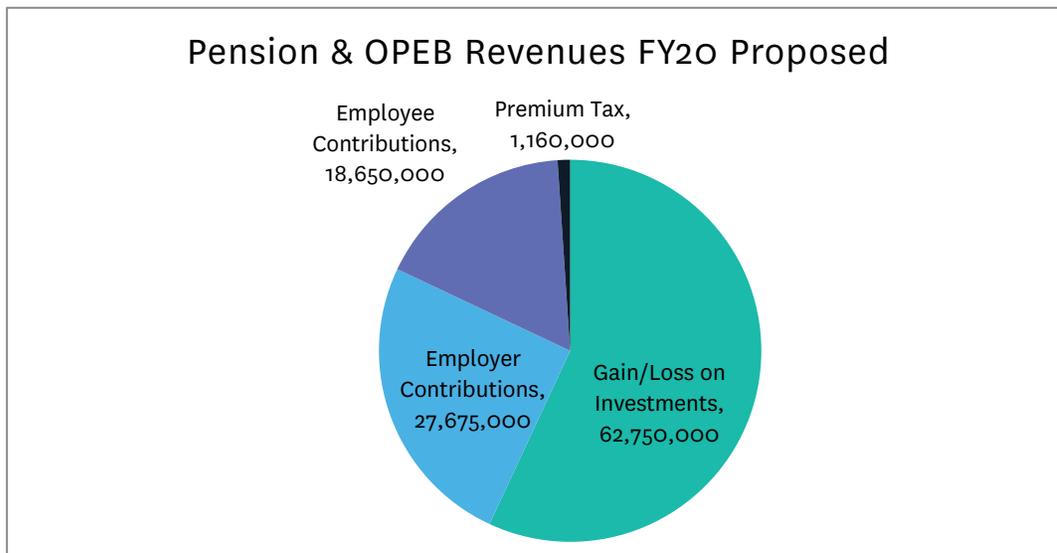
All Funds

Revenues - Pension & OPEB Contributions and Investment Earnings

The City operates three defined benefit pension funds and one retiree health insurance trust fund. These pension funds have large employee and employer contributions each year. The employee contributions are set amounts which only change upon negotiations with the City's collective bargaining units excluding MAPS employees. The employer contribution is adjusted annually based on actuarial valuations performed by actuarial firms which are independent of the City.

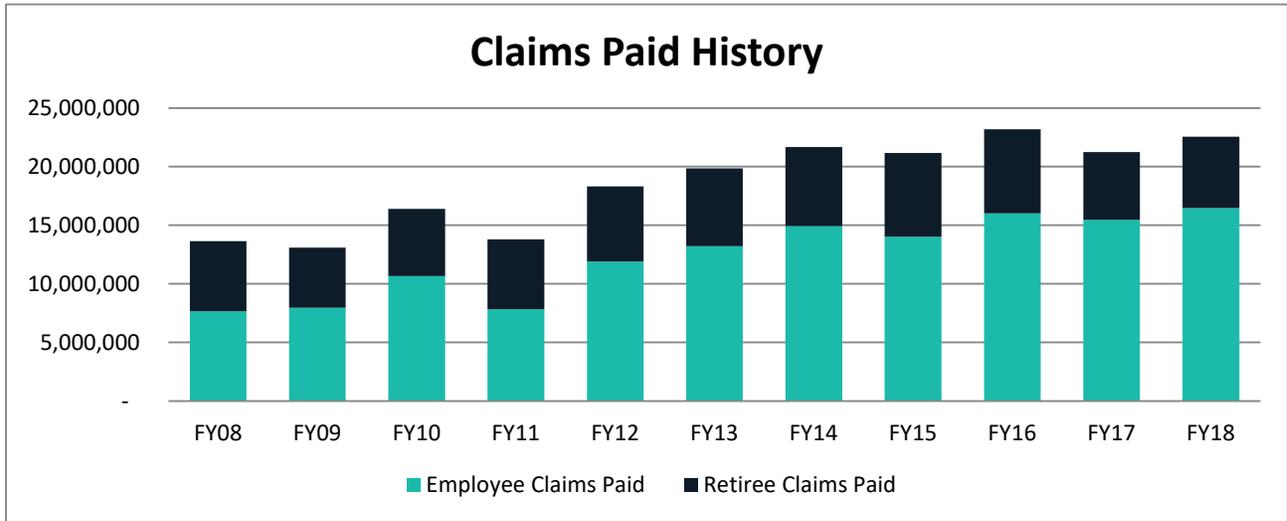
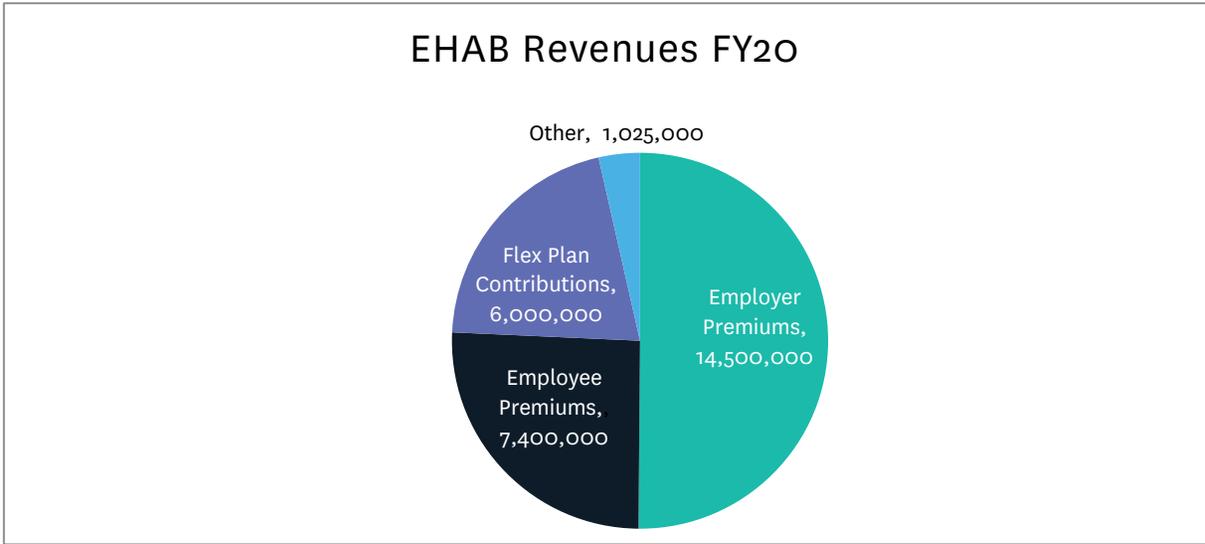
City staff provide the actuaries with statistical information regarding current employees and retirees. City staff, advisory boards and the pension boards work with the actuaries to agree on certain assumptions regarding investment returns, payroll growth, mortality rates and rates of retirement, among others. Using this information along with current asset values, the actuaries provide the City with required contribution rates. The City has historically contributed at the required rate and plans to continue this practice.

Investment earnings and gains are exceptionally volatile and difficult to project. These revenues are projected using a combination of historical trends and advice from the City's investment professionals.



All Funds
Revenues - Internal Service Fund Charges for Services

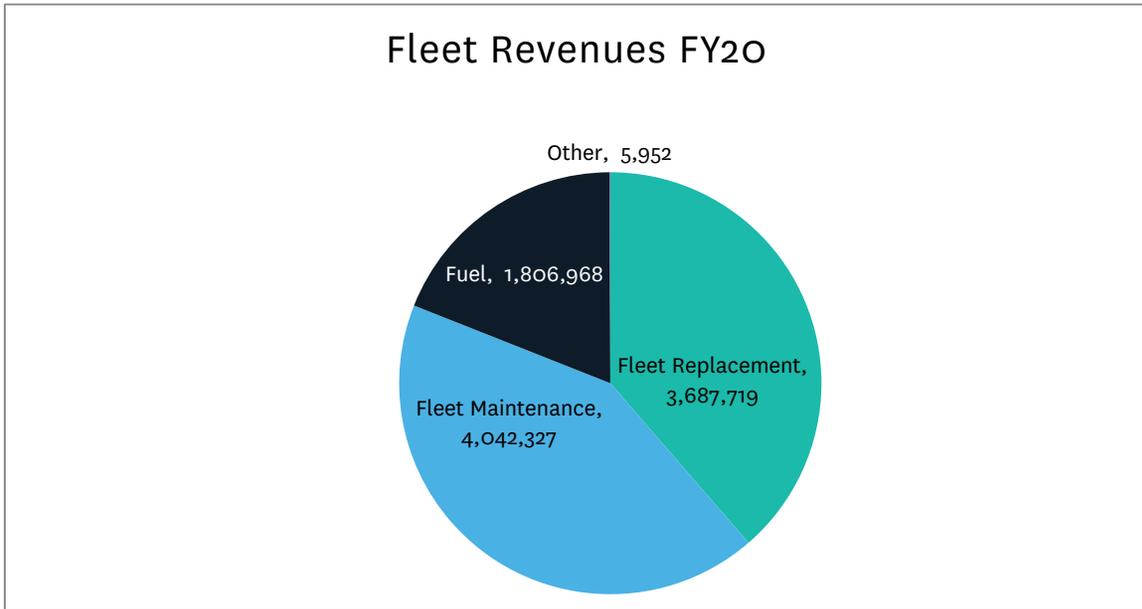
The City operates three separate internal service funds, the revenue of which provides services to City departments as well as employees. The largest fund is the Employee Health and Accident Benefits (EHAB) Fund which is used to account for the self-insurance plan for employees' health and accident claims. The largest revenues for this fund are the contributions from the employer, employees and retirees for their premiums. These premiums are set annually by the City's Risk Management department based on historical experience and trends in claims experience.



The City's General Insurance Fund operates in a similar manner, collecting premiums from the City's funds to operate a self-insurance plan for workers' compensation, automobile, general and public official liability coverage for both General Government and GRU. The City's Risk Management department sets the premium rates based on each fund's claim history and exposure to loss.

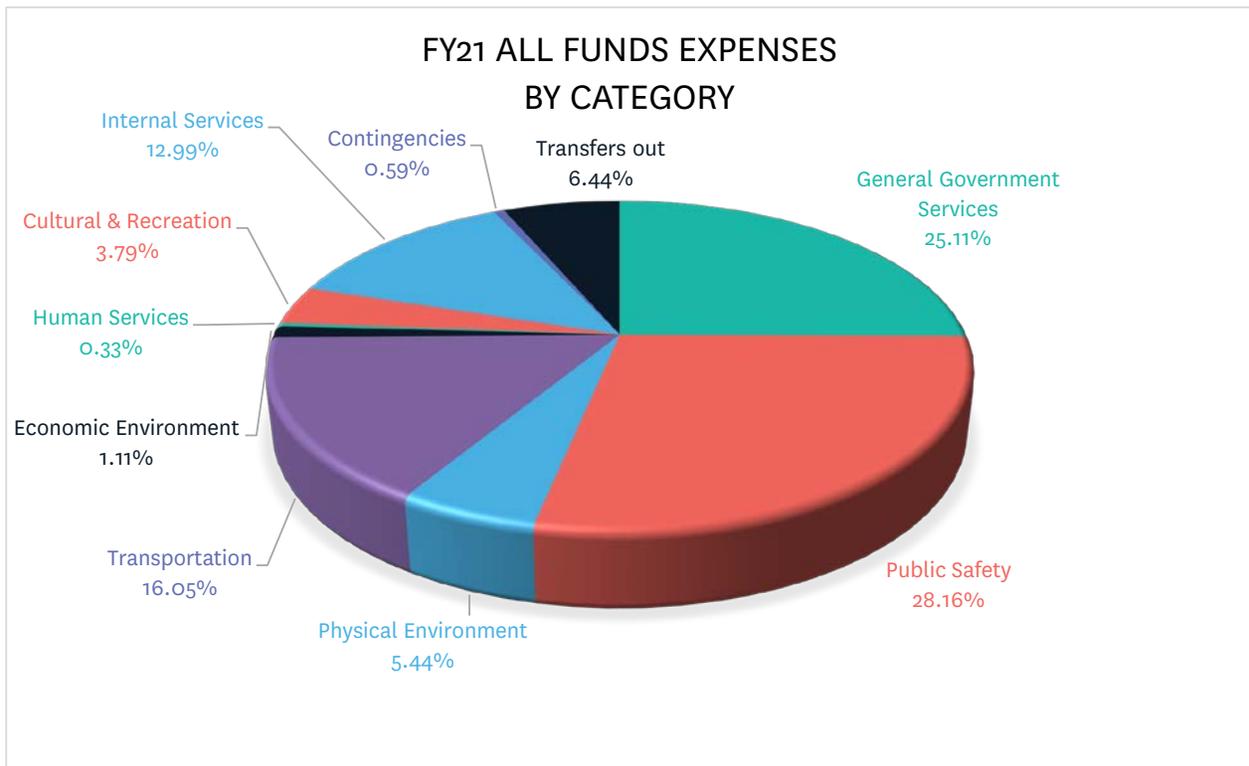
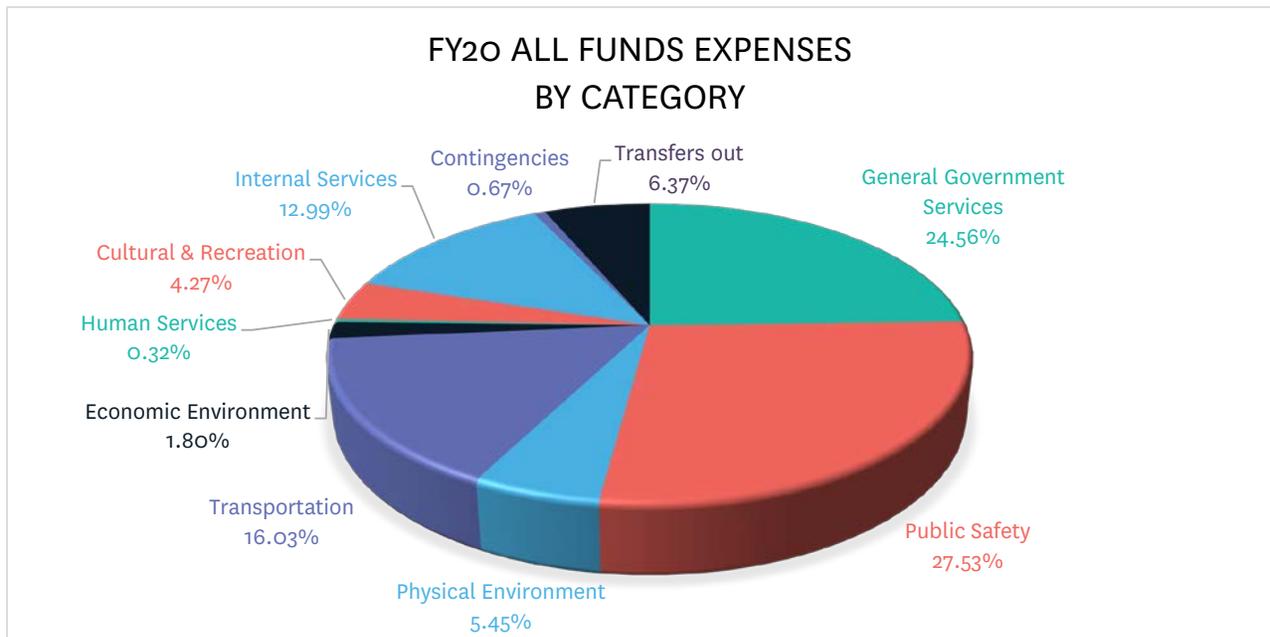
All Funds
Revenues - Internal Service Fund Charges for Services

The City also manages a Fleet fund designed to collect funds from all City departments, including Police, Fire and the Utility, for the maintenance and repair of the automobile and truck fleet, fueling costs for the fleet and to provide a funding source for the eventual replacement of those vehicles. This fund covers all City departments, including Police, Fire and the Utility. The Fleet Management department sets the rates to recover costs over time.



All Funds
Summary of Expenses

This section contains information on where each dollar is spent within the City by function.



All Funds Summary of Expenses

Expenses for all funds of the City are budgeted at \$365,789,062 for FY20. One of the largest use of funds can be attributed to public safety, which amounts to (28%) of the all funds budget. This includes not only personal services and fringe expenses, but also operating, capital projects expenditures, debt and pension expenditures.

General government services comprises (24%) of the total funding available. A significant portion of this function, (61%), is in the fiduciary funds for the payment of services related to the City's pension funds. The other sizeable areas this function covers is in the general fund for such things as legislative, executive and legal counsel. The financial and administrative functions are found in both the general fund and the debt service funds.

Funds spent on transportation across all funds amount to (16%) of the total expenditure budget, with the majority of these expenses made in the Regional Transit System enterprise funds. Other projects included in this functional area are general fund for roadway maintenance, traffic systems and engineering and parking enforcement and in the capital project funds for improvements made to the road infrastructure and other transportation related projects.

The Physical Environment function is about (6%) of the total funds. The primary element of this function is storm and flood control through our stormwater maintenance fund and related capital projects funds.

Cultural & Recreation makes up about (4%) of the total budget and funds the City's recreation centers, swimming pools, golf course (Ironwood), maintains parks and provides special and cultural events.

Economic Environment accounts for (1%) of the total funds budget. The greater part of these funds go towards the Consolidated Community Redevelopment Trust Agency. Prior to FY19, four tax increment districts were established, and funding was kept in the district to be used for projects within the designated boundaries. In FY19, the four tax increment district funds were consolidated. The funds will be used to make economic and physical improvements in the consolidated districts.

Proposed General Fund Increment Detail

Adjustments to Baseline

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

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

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Personal Services Increments

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

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

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

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City Manager Recommended Increments

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

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

City Commission Increments

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

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

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Budget Reconciling Items

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

| | FY20 | | FY21 | | | |
|---|-----------------------|-----------|--------------|-----------------------|-----------|--------------|
| | Surplus/ (Deficit) | Revenues | Expenditures | Surplus/ (Deficit) | Revenues | Expenditures |
| Adjusted Surplus / (Deficit) | (4,159,147) | | | (3,069,277) | | |
| Balancing Items | | | | | | |
| Use of Fund Balance for one-time spending / pilots | | 445,000 | - | | - | - |
| Millage Rate Adjustment to 5.2974 (increase of .5500 mills) | | 3,768,325 | - | | 3,843,691 | - |
| Office 365 Upgrades | | - | 29,179 | | - | 30,000 |
| Bandwidth increased costs | | - | 25,000 | | - | 30,000 |
| Adjusted Surplus / (Deficit) | - | | | 714,414 | | |

The proposed General Fund budget includes a total of \$131,952,894 in budgeted revenues and \$132,402,453 in budgeted expenditures, resulting in a FY20 deficit of \$449,559 which includes the one-time and pilot program increments of \$445,000. This deficit is proposed to be funded through the use of General Fund unassigned fund balance in excess of the ten percent policy minimum. The proposed surplus in FY21 is available for subsequent adjustments to revenues or expenditures and provides flexibility to adjust to some of the budgetary uncertainties in the near future.

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Proposed Capital Funding

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

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

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

Proposed Capital Funding-CONTINUED

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

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

Proposed Capital Funding-CONTINUED

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

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

Proposed Capital Funding from FY20 & FY21 Bond Issuances

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

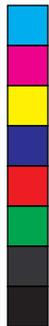
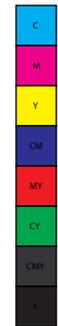
General Fund Reserves

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

| General Fund Reserves | |
|--|---------------|
| Unassigned Fund Balance at 9/30/18 | \$ 17,023,470 |
| Unassigned Fund Balance at 9/30/19 (projected) | \$ 16,033,470 |
| Policy Requirement for Unassigned Fund Balance | \$ 12,621,827 |

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Appendix

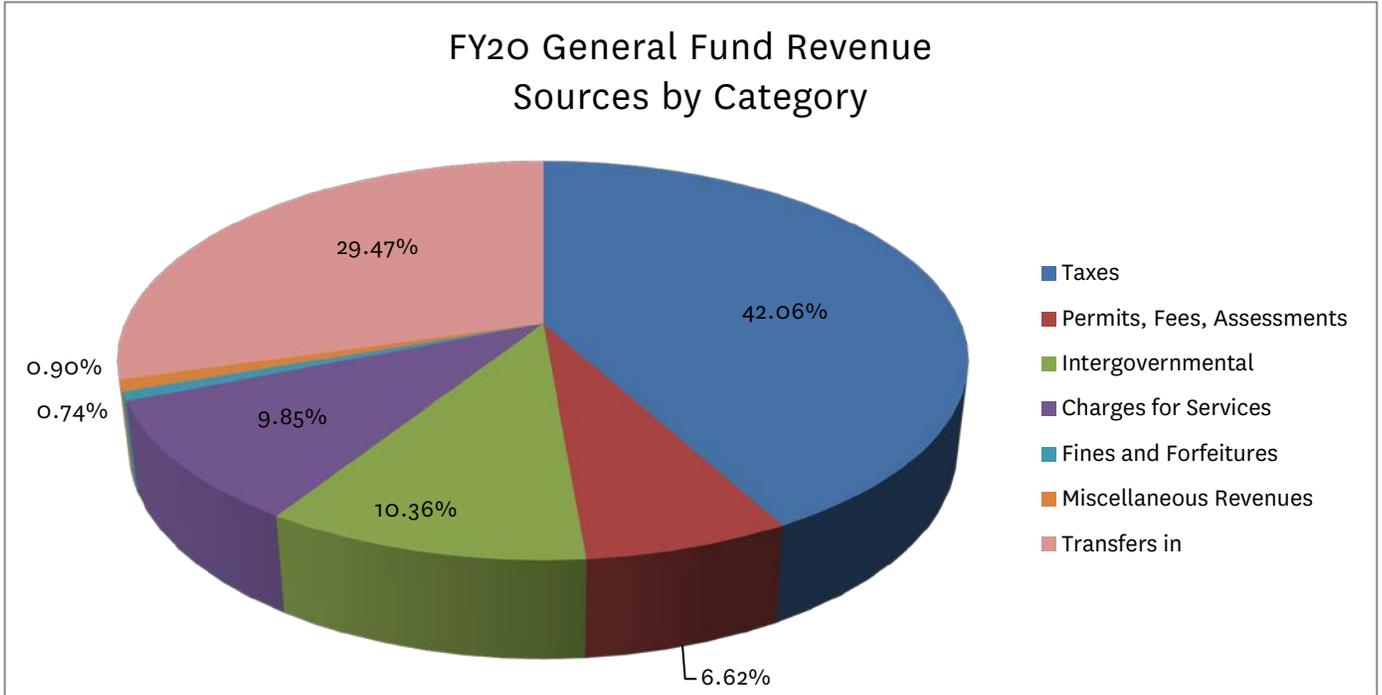


The General Fund accounts for those resources and their uses traditionally associated with government, which are not required to be budgeted and accounted for in another fund. The General Fund is the City's only major fund.

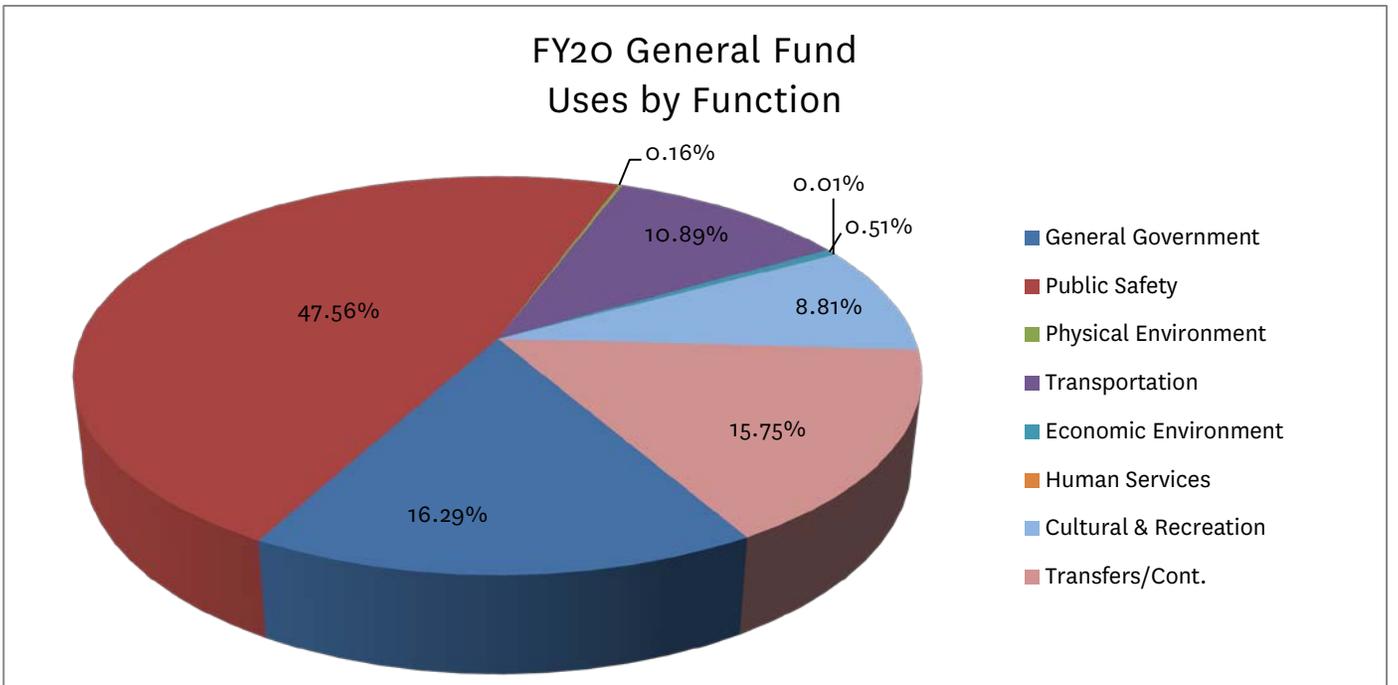
General Fund

General Fund
FY20 Summary of Sources and Uses

Where each dollar comes from...

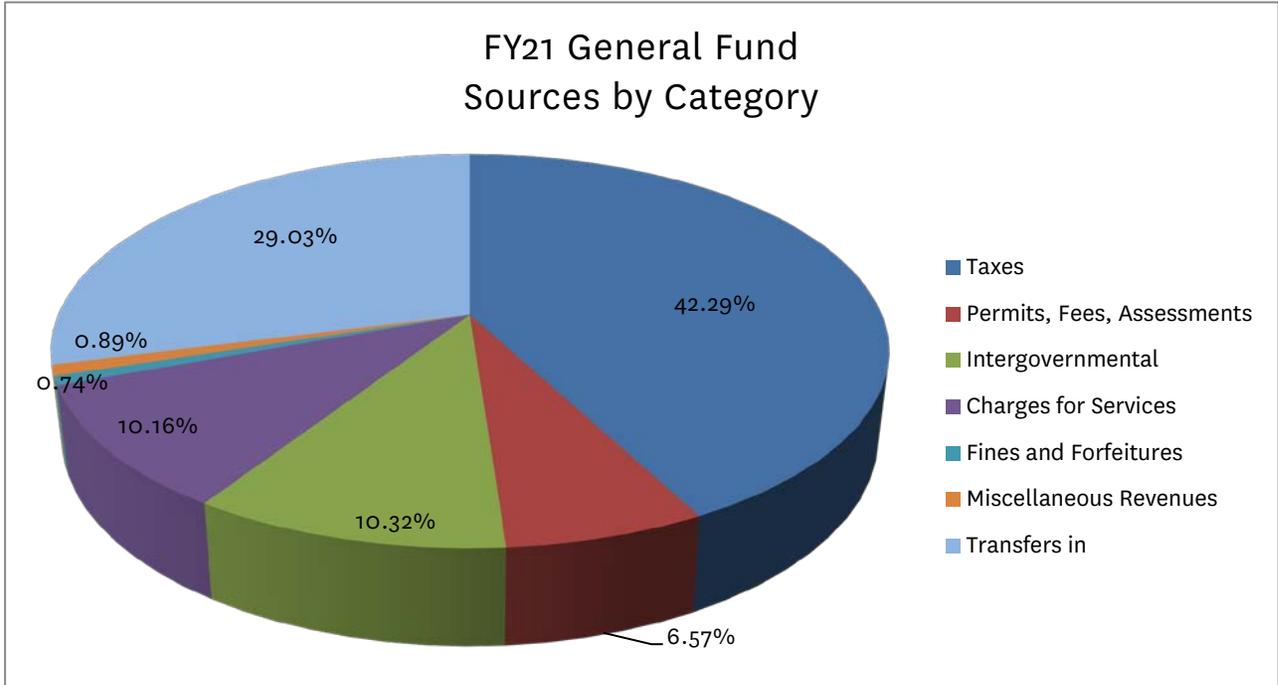


Where each dollar goes...

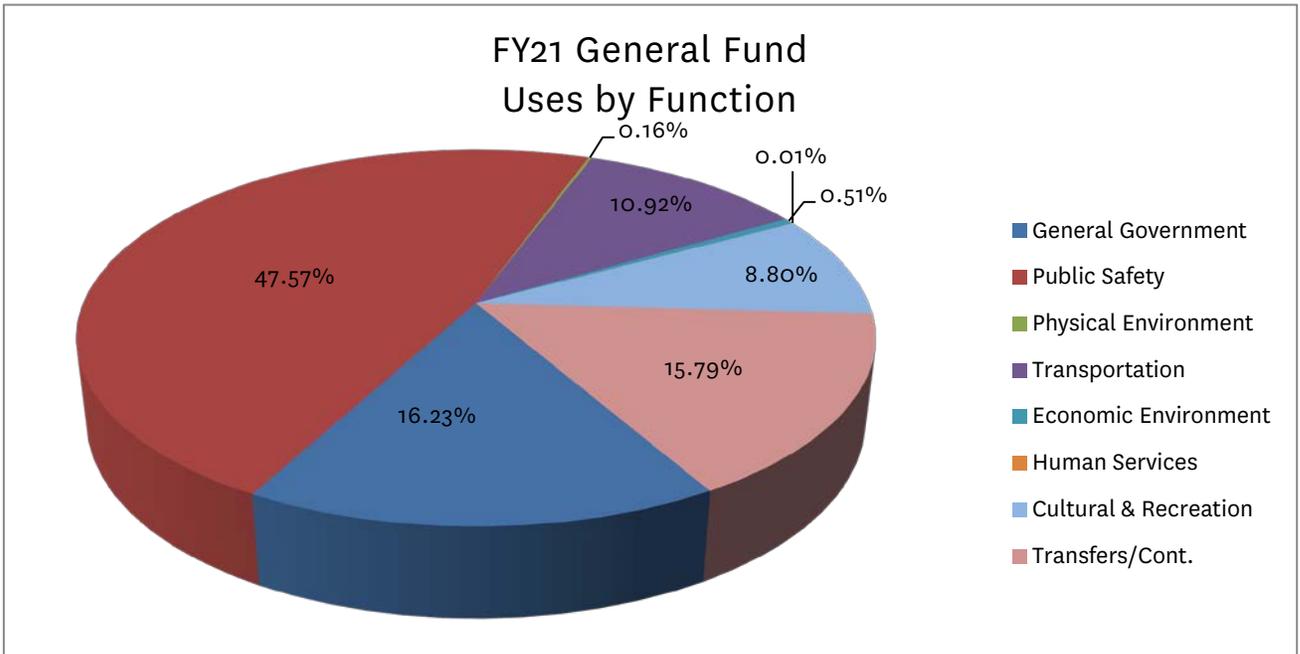


General Fund
FY21 Summary of Sources and Uses

Where each dollar comes from...



Where each dollar goes...



General Fund Summary
Summary of Revenues and Expenses

| | FY2018 Adopted | FY2018 Actual | FY2019 Adopted | FY2020 Proposed | % Change FY19 to FY20 | FY2021 Plan | % Change FY20 to FY21 |
|--|-------------------|---------------|-------------------|--------------------|-----------------------------|---------------|-----------------------------|
| Beginning Fund Balance | \$ 21,949,989 | \$ 19,760,778 | \$ 17,805,556 | \$ 17,805,556 | 0.0% | \$ 17,355,997 | -2.5% |
| Sources of Funds by Category: | | | | | | | |
| Taxes | 46,951,564 | 47,625,779 | 50,479,208 | 55,496,270 | 9.9% | 56,642,360 | 2.1% |
| Permits, Fees, Assessments | 7,565,071 | 7,373,514 | 7,397,567 | 8,729,178 | 18.0% | 8,799,104 | 0.8% |
| Intergovernmental | 14,653,400 | 14,461,180 | 14,987,837 | 13,672,637 | -8.8% | 13,822,593 | 1.1% |
| Charges for Services | 12,059,958 | 11,935,984 | 11,992,770 | 12,993,600 | 8.3% | 13,613,657 | 4.8% |
| Fines and Forfeitures | 1,115,493 | 992,846 | 1,128,660 | 980,079 | -13.2% | 988,015 | 0.8% |
| Miscellaneous Revenues | 1,278,598 | 1,461,848 | 1,359,400 | 1,190,949 | -12.4% | 1,193,024 | 0.2% |
| Transfers | 36,964,995 | 37,153,705 | 38,872,830 | 38,890,160 | 0.0% | 38,892,063 | 0.0% |
| Total Sources | 120,589,078 | 121,004,855 | 126,218,273 | 131,952,894 | 4.5% | 133,950,816 | 1.5% |
| Uses of Funds: | | | | | | | |
| General Government | 20,630,757 | 18,245,283 | 22,201,810 | 21,571,369 | -2.8% | 21,626,432 | 0.3% |
| Public Safety | 59,692,637 | 59,931,715 | 60,645,383 | 62,972,833 | 3.8% | 63,378,995 | 0.6% |
| Physical Environment | 370,342 | 165,030 | 150,035 | 218,301 | 45.5% | 218,880 | 0.3% |
| Transportation | 12,669,375 | 11,441,190 | 13,497,576 | 14,416,399 | 6.8% | 14,553,572 | 1.0% |
| Economic Environment | 361,410 | 405,297 | 668,750 | 681,033 | 1.8% | 681,202 | 0.0% |
| Human Services | 15,000 | - | 15,000 | 15,000 | 0.0% | 15,000 | 0.0% |
| Cultural & Recreation | 9,298,326 | 8,396,675 | 9,383,570 | 11,670,078 | 24.4% | 11,727,096 | 0.5% |
| Contingencies | 359,006 | 8,766 | 2,910,960 | 2,468,005 | -15.2% | 2,167,344 | -12.2% |
| Transfers to Other Funds | 18,574,108 | 24,366,123 | 16,745,189 | 18,389,434 | 9.8% | 18,872,478 | 2.6% |
| Total Uses | 121,970,961 | 122,960,077 | 126,218,273 | 132,402,453 | 4.9% | 133,240,998 | 0.6% |
| Planned addition to (appropriation of) fund balance | (1,381,883) | (1,955,222) | 0 | (449,559) | n/a | 709,818 | -257.9% |
| Ending Fund Balance | \$ 20,568,106 | \$ 17,805,556 | \$ 17,805,556 | \$ 17,355,997 | -2.5% | \$ 18,065,815 | 4.1% |

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

| | FY2018 Adopted | FY2018 Actual | FY2019 Adopted | FY2020 Proposed | % Change FY19 to FY20 | FY2021 Plan | % Change FY20 to FY21 |
|---|-------------------|-------------------|-------------------|--------------------|-----------------------------|-------------------|-----------------------------|
| Sources of Funds: | | | | | | | |
| Taxes: | | | | | | | |
| Real Property, Net | 29,997,566 | 29,830,538 | 30,533,027 | 35,789,539 | 17.2% | 36,505,328 | 2.0% |
| Local Option Gas Tax | 1,085,781 | 953,175 | 1,127,745 | 974,758 | -13.6% | 986,650 | 1.2% |
| Hazmat Gross Receipts | 155,014 | - | 155,014 | - | -100.0% | - | n/a |
| Utility Service Tax-Electric | 8,081,193 | 9,039,360 | 10,942,817 | 11,161,673 | 2.0% | 11,496,523 | 3.0% |
| Utility Service Tax-Water | 1,800,998 | 1,787,323 | 1,855,028 | 1,785,550 | -3.7% | 1,839,117 | 3.0% |
| Utility Service Tax-Gas | 849,135 | 897,731 | 874,609 | 879,620 | 0.6% | 923,601 | 5.0% |
| Utility Service Tax-Misc. | 173,777 | 226,394 | 174,708 | 175,638 | 0.5% | 176,423 | 0.4% |
| Communications Service Tax | 3,935,377 | 3,886,744 | 3,935,377 | 3,871,920 | -1.6% | 3,849,850 | -0.6% |
| Business Tax | 832,723 | 952,136 | 840,883 | 817,572 | -2.8% | 824,868 | 0.9% |
| Payments in Lieu of Taxes | 40,000 | 52,378 | 40,000 | 40,000 | 0.0% | 40,000 | 0.0% |
| Total Taxes | 46,951,564 | 47,625,779 | 50,479,208 | 55,496,270 | 9.9% | 56,642,360 | 2.1% |
| Permits, Fees & Assessments: | | | | | | | |
| Fire Assessment | 6,865,929 | 6,699,501 | 6,690,546 | 7,975,507 | 19.2% | 8,040,109 | 0.8% |
| Home Occupational Permits | 24,632 | 25,782 | 24,632 | 24,632 | 0.0% | 24,632 | 0.0% |
| Miscellaneous Permits | 11,273 | 18,085 | 11,379 | 85,842 | 654.4% | 85,956 | 0.1% |
| Landlord Licensing Fee | 649,923 | 627,561 | 657,566 | 633,944 | -3.6% | 639,079 | 0.8% |
| Taxi Licenses | 13,314 | 2,584 | 13,444 | 9,253 | -31.2% | 9,328 | 0.8% |
| Total Permits, Fees & Assmts | 7,565,071 | 7,373,514 | 7,397,567 | 8,729,178 | 18.0% | 8,799,104 | 0.8% |
| Intergovernmental: | | | | | | | |
| State Rev Shrg-Sales Tax | 2,755,706 | 2,850,254 | 2,865,934 | 1,875,139 | -34.6% | 1,921,137 | 2.5% |
| State Rev Shrg-Motor Fuel | 890,411 | 896,462 | 935,439 | 949,452 | 1.5% | 972,742 | 2.5% |
| Mobile Home Licenses | 35,159 | 40,339 | 35,159 | 39,159 | 11.4% | 39,159 | 0.0% |
| Beverage Licenses | 111,902 | 117,205 | 112,387 | 112,387 | 0.0% | 112,478 | 0.1% |
| Half Cent Sales Tax | 8,122,368 | 7,834,602 | 8,447,263 | 8,087,263 | -4.3% | 8,152,770 | 0.8% |
| Firefighters Suppl. Comp | 76,648 | 77,430 | 76,648 | 76,648 | 0.0% | 76,648 | 0.0% |
| FDOT-Traffic Signal | 842,995 | 660,930 | 676,020 | 685,957 | 1.5% | 695,972 | 1.5% |
| FDOT-Streetlight Maint | 574,272 | 601,561 | 588,055 | 596,699 | 1.5% | 605,411 | 1.5% |
| MTPO Contribution | 13,025 | 16,094 | 13,025 | 13,025 | 0.0% | 13,025 | 0.0% |
| Insurance Tax | 1,230,914 | 1,366,304 | 1,237,907 | 1,236,908 | -0.1% | 1,233,251 | -0.3% |
| Total Intergovernmental | 14,653,400 | 14,461,180 | 14,987,837 | 13,672,637 | -8.8% | 13,822,593 | 1.1% |
| Charges for Services: | | | | | | | |
| Land Development Code | 243,684 | 171,517 | 249,532 | 195,832 | -21.5% | 196,224 | 0.2% |
| Miscellaneous Fees-GPD | 17,435 | 23,590 | 17,435 | 17,435 | 0.0% | 17,435 | 0.0% |
| Document Reproduction | 19,532 | 14,621 | 19,723 | 15,330 | -22.3% | 15,453 | 0.8% |
| Fire Inspection Fees | 57,314 | 78,419 | 57,314 | 60,180 | 5.0% | 60,180 | 0.0% |
| Billable Overtime-GFR | 45,829 | 71,589 | 46,745 | 47,680 | 2.0% | 48,633 | 2.0% |
| Trespass Towing Applic. | 37,330 | 34,231 | 37,696 | 39,964 | 6.0% | 40,288 | 0.8% |
| Towing Application Prg | 18,707 | - | 18,890 | 19,835 | 5.0% | 19,996 | 0.8% |
| Fire Protection | 666,667 | 1,005,379 | - | - | n/a | - | n/a |
| Automatic Aid Agreement | - | - | - | 500,000 | n/a | 500,000 | 0.0% |
| Traffic Signal - County | 211,465 | 227,571 | 216,536 | 219,661 | 1.4% | 222,888 | 1.5% |
| GHA HUD Contract | 37,038 | 68,906 | 38,149 | 38,149 | 0.0% | 38,149 | 0.0% |
| Law Enforcement Services | 446,505 | 425,000 | 459,900 | 437,750 | -4.8% | 450,883 | 3.0% |
| School Resource Officer | 391,474 | 416,026 | 753,218 | 775,814 | 3.0% | 799,089 | 3.0% |
| Cemetery Fees | 47,049 | 38,794 | 47,188 | 34,583 | -26.7% | 34,583 | 0.0% |

General Fund Revenues and Other Sources of Funds

Financial Plan for FY2020

| | FY2018 Adopted | FY2018 Actual | FY2019 Adopted | FY2020 Proposed | % Change FY19 to FY20 | FY2021 Plan | % Change FY20 to FY21 |
|------------------------------------|-------------------|-------------------|-------------------|--------------------|-----------------------------|-------------------|-----------------------------|
| Charges for Services (continued): | | - | - | | | | |
| Parking Meter & Smart Cards | 155,441 | 192,159 | 156,964 | 164,813 | 5.0% | 166,148 | 0.8% |
| Neighborhood Parking Decals | 190,897 | 220,518 | 192,767 | 202,405 | 5.0% | 204,046 | 0.8% |
| Other Street Projects | 21,515 | - | - | - | n/a | - | n/a |
| Traffic Engineering Projects | 68,058 | 114,770 | 68,725 | 69,391 | 1.0% | 69,953 | 0.8% |
| Traffic Review Fees | 3,390 | 12,039 | 3,390 | 3,560 | 5.0% | 3,560 | 0.0% |
| Parking Garage | 211,095 | 113,223 | 213,164 | 145,993 | -31.5% | 147,176 | 0.8% |
| Environmental Review | 2,741 | 2,867 | 2,797 | 2,857 | 2.1% | 2,929 | 2.5% |
| Golf Course | - | - | - | 642,802 | n/a | 642,802 | 0.0% |
| Swimming Pools | 254,976 | 258,415 | 257,769 | 270,657 | 5.0% | 270,657 | 0.0% |
| Recreation Centers | 84,374 | 64,563 | 85,201 | 68,250 | -19.9% | 68,250 | 0.0% |
| Recreation Fees | 68,400 | 44,538 | 69,070 | 40,000 | -42.1% | 40,000 | 0.0% |
| Rec Memberships & Sports | 29,259 | 19,947 | 29,546 | 23,298 | -21.1% | 23,298 | 0.0% |
| Summer Camp Fees | 50,264 | 89,879 | 50,756 | 53,294 | 5.0% | 53,294 | 0.0% |
| Park Admission | 75,000 | 99,289 | 75,735 | 94,521 | 24.8% | 99,521 | 5.3% |
| Asst City Attorney-GRU | 238,732 | 238,732 | 243,789 | 216,370 | -11.2% | 222,861 | 3.0% |
| Police Training-SFC | 44,201 | 640 | - | - | n/a | - | n/a |
| Airport Security | 367,220 | 314,392 | 374,564 | 353,387 | -5.7% | 360,455 | 2.0% |
| Airport Fire Station | 517,823 | 524,172 | 528,180 | 534,480 | 1.2% | 545,170 | 2.0% |
| Utility Indirect Services | 3,244,751 | 2,972,544 | 3,195,168 | 3,354,927 | 5.0% | 3,522,673 | 5.0% |
| RTS Indirect Services | 1,692,229 | 1,692,229 | 1,861,452 | 2,047,597 | 10.0% | 2,252,357 | 10.0% |
| CDBG Indirect Services | 35,252 | 36,684 | 38,518 | 42,301 | 9.8% | 44,416 | 5.0% |
| SMU Indirect Services | 551,785 | 523,407 | 549,577 | 464,638 | -15.5% | 487,870 | 5.0% |
| Solid Waste Indirect Services | 213,382 | 213,382 | 224,051 | 235,254 | 5.0% | 247,016 | 5.0% |
| HOME Indirect Services | 9,294 | 7,862 | 8,255 | 7,685 | -6.9% | 8,069 | 5.0% |
| Golf Course Indirect Services | 232,904 | 232,114 | 256,195 | - | -100.0% | - | n/a |
| Fleet Mgmt Indirect Services | 408,635 | 408,635 | 449,498 | 494,448 | 10.0% | 543,893 | 10.0% |
| Gen Insurance Indirect Services | 324,486 | 324,394 | 340,614 | 242,238 | -28.9% | 254,350 | 5.0% |
| Health Insurance Ind. Services | 78,214 | 78,214 | 86,036 | 94,639 | 10.0% | 104,103 | 10.0% |
| CRA Indirect Services | 165,993 | 165,992 | 182,591 | 200,850 | 10.0% | 220,935 | 10.0% |
| Fl. Bldg Code Enf Ind Services | 329,413 | 299,466 | 329,413 | 362,354 | 10.0% | 398,589 | 10.0% |
| General Pension Ind Services | 48,897 | 48,897 | 51,342 | 53,909 | 5.0% | 56,604 | 5.0% |
| Police Pension Ind Services | 43,106 | 18,034 | 45,261 | 47,524 | 5.0% | 49,901 | 5.0% |
| Fire Pension Indirect Services | 36,411 | 20,726 | 38,232 | 40,143 | 5.0% | 42,150 | 5.0% |
| Misc Charges for Services | 21,790 | 7,617 | 21,825 | 16,802 | -23.0% | 16,810 | 0.0% |
| Total Charges for Services | 12,059,958 | 11,935,984 | 11,992,770 | 12,993,600 | 8.3% | 13,613,657 | 4.8% |
| Fines and Forfeitures: | | | | | | | |
| Court Fines | 295,908 | 267,904 | 295,908 | 272,619 | -7.9% | 274,827 | 0.8% |
| Municipal Ordinance | 5,848 | 4,053 | 5,905 | 5,049 | -14.5% | 5,089 | 0.8% |
| Code Enf Penalties | 23,136 | 32,868 | 23,363 | 10,833 | -53.6% | 10,920 | 0.8% |
| Parking Fines | 436,110 | 281,476 | 441,166 | 307,454 | -30.3% | 309,944 | 0.8% |
| False Alarm Penalties | 354,491 | 406,545 | 362,318 | 384,124 | 6.0% | 387,235 | 0.8% |
| Total Fines and Forfeitures | 1,115,493 | 992,846 | 1,128,660 | 980,079 | -13.2% | 988,015 | 0.8% |

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

| | FY2018 Adopted | FY2018 Actual | FY2019 Adopted | FY2020 Proposed | % Change FY19 to FY20 | FY2021 Plan | % Change FY20 to FY21 |
|------------------------------------|--------------------|--------------------|--------------------|--------------------|-----------------------------|--------------------|-----------------------------|
| Miscellaneous Revenues: | | | | | | | |
| Rebate Gas Tax | 34,086 | 35,896 | 34,086 | 34,086 | 0.0% | 34,086 | 0.0% |
| Rental Income-Thomas Ctr | 131,005 | - | 132,289 | - | -100.0% | - | n/a |
| Interest on Investment | 500,000 | 345,274 | 600,000 | 418,800 | -30.2% | 418,800 | 0.0% |
| Rental of City Property | 362,819 | 393,808 | 351,227 | 500,152 | 42.4% | 510,143 | 2.0% |
| Proceeds from Surplus | 10,101 | 438,744 | 10,101 | 10,101 | 0.0% | 10,101 | 0.0% |
| Other Contributions | 7,360 | 21,550 | 7,432 | 7,879 | 6.0% | 7,943 | 0.8% |
| Interest-Miscellaneous | - | 2,101 | - | - | n/a | - | n/a |
| CRA Loan Interest | 83,052 | 52,046 | 70,512 | 57,600 | -18.3% | 45,740 | -20.6% |
| Other Misc Revenues | 150,175 | 172,428 | 153,753 | 162,331 | 5.6% | 166,211 | 2.4% |
| Total Miscellaneous Revenue | 1,278,598 | 1,461,848 | 1,359,400 | 1,190,949 | -12.4% | 1,193,024 | 0.2% |
| Transfers From Other Funds: | | | | | | | |
| School Crossing Guard | 50,000 | 50,000 | 50,000 | 50,000 | 0.0% | 50,000 | 0.0% |
| Evergreen Cemetery | 160,000 | 160,000 | 160,000 | 160,000 | 0.0% | 160,000 | 0.0% |
| Solid Waste | 300,000 | 300,000 | 300,000 | 300,000 | 0.0% | 300,000 | 0.0% |
| RTS-Direct Services | 75,915 | 75,915 | 77,817 | 95,147 | 22.3% | 97,050 | 2.0% |
| General Fund Transfer-GRU | 36,379,080 | 36,379,080 | 38,285,013 | 38,285,013 | 0.0% | 38,285,013 | 0.0% |
| Other Misc Transfers | - | 188,710 | - | - | n/a | - | n/a |
| Total Transfer Other Funds | 36,964,995 | 37,153,705 | 38,872,830 | 38,890,160 | 0.0% | 38,892,063 | 0.0% |
| Total Sources | 120,589,078 | 121,004,855 | 126,218,273 | 131,952,894 | 4.5% | 133,950,816 | 1.5% |

General Fund Expenditures by Department
Financial Plan for FY2020

| | FY2018 Adopted | FY2018 Actual | FY2019 Adopted | FY2020 Proposed | % Change FY19 to FY20 | FY2021 Plan | % Change FY20 to FY21 |
|--------------------------------------|--------------------|--------------------|--------------------|--------------------|-----------------------------|--------------------|-----------------------------|
| Department Names & Numbers: | | | | | | | |
| <i>b</i> Strategic Initiatives (600) | 1,638,487 | 1,374,621 | 2,116,123 | 1,196,063 | -43.5% | 1,196,063 | 0.0% |
| Neighborhood Imprv (620) | 1,417,075 | 1,340,137 | 1,661,987 | 1,831,064 | 10.2% | 1,667,912 | -8.9% |
| Planning & Dev Svcs (660) | 2,070,410 | 1,458,535 | 1,702,195 | 2,169,311 | 27.4% | 2,169,776 | 0.0% |
| Commission (710) | 458,748 | 412,052 | 444,511 | 472,180 | 6.2% | 472,180 | 0.0% |
| Clerk of Commission (720) | 758,210 | 718,059 | 968,017 | 933,980 | -3.5% | 934,056 | 0.0% |
| City Manager (730) | 1,316,065 | 1,075,894 | 1,549,525 | 1,355,427 | -12.5% | 1,355,427 | 0.0% |
| City Auditor (740) | 665,464 | 680,576 | 684,066 | 747,352 | 9.3% | 742,352 | -0.7% |
| City Attorney (750) | 1,699,254 | 1,499,296 | 1,655,749 | 1,702,914 | 2.8% | 1,703,108 | 0.0% |
| <i>μ</i> Information Tech (760) | 2,128,465 | 2,133,433 | 2,130,944 | - | -100.0% | - | n/a |
| Budget and Finance (770) | 3,075,014 | 2,921,954 | 3,315,392 | 4,594,632 | 38.6% | 5,133,596 | 11.7% |
| Equal Opportunity (780) | 810,413 | 650,679 | 890,907 | 1,367,804 | 53.5% | 1,367,804 | 0.0% |
| <i>£</i> Public Works (800) | 11,494,242 | 10,298,066 | 12,009,940 | 9,823,542 | -18.2% | 9,958,654 | 1.4% |
| <i>£</i> Mobility (805) | - | - | 267,496 | 3,041,479 | 1037.0% | 3,043,540 | 0.1% |
| Police (810) | 34,859,994 | 34,354,198 | 35,107,790 | 36,330,790 | 3.5% | 36,361,980 | 0.1% |
| Fire/Rescue (820) | 18,813,063 | 18,929,755 | 19,236,731 | 20,208,936 | 5.1% | 20,582,227 | 1.8% |
| Combined Comm Ctr (830) | 3,846,565 | 4,397,251 | 4,046,565 | 4,046,565 | 0.0% | 4,046,565 | 0.0% |
| Parks, Rec & CA (850) | 9,351,922 | 8,553,939 | 9,432,071 | 11,870,603 | 25.9% | 11,928,199 | 0.5% |
| Human Resources (900) | 2,509,837 | 2,281,309 | 2,494,959 | 2,841,293 | 13.9% | 2,797,793 | -1.5% |
| Facilities Management (910) | 2,681,171 | 2,447,868 | 3,415,609 | 3,081,911 | -9.8% | 3,100,633 | 0.6% |
| Risk Management (920) | 7,626 | 7,637 | 7,721 | 8,056 | 4.3% | 8,056 | 0.0% |
| <i>b</i> Communications (960) | - | 747 | - | 222,728 | n/a | 214,728 | -3.6% |
| Non-Departmental (990) | 22,368,937 | 27,424,071 | 23,079,974 | 24,555,821 | 6.4% | 24,456,346 | -0.4% |
| Total General Fund Uses | 121,970,961 | 122,960,077 | 126,218,273 | 132,402,453 | 4.9% | 133,240,998 | 0.6% |

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

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

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

General Fund Contingencies and Transfers
Financial Plan for FY2020

| | FY2018 Adopted | FY2018 Actual | FY2019 Adopted | FY2020 Proposed | % Change FY19 to FY20 | FY2021 Plan | % Change FY20 to FY21 |
|---------------------------------------|-------------------|-------------------|-------------------|--------------------|-----------------------------|-------------------|-----------------------------|
| Contingency Accounts: | | | | | | | |
| City Manager Contingency | 18,765 | 8095 | 18,765 | 18,765 | 0.0% | 18,765 | 0.0% |
| Trans-Retiree COLA | 1,500 | 671 | 1,500 | 1,500 | 0.0% | 1,500 | 0.0% |
| Living Wage Set Aside | 313,741 | - | 800,227 | 438,329 | -45.2% | 423,415 | -3.4% |
| Personal Services Adjustment | 25,000 | - | 2,090,468 | 2,009,411 | -3.9% | 1,723,664 | -14.2% |
| Total Contingencies | 359,006 | 8,766 | 2,910,960 | 2,468,005 | -15.2% | 2,167,344 | -12.2% |
| Transfers to Other Funds: | | | | | | | |
| Capital Imprv Rev Bond 2017 | 648,750 | 648,750 | 610,500 | 684,688 | 12.2% | 683,138 | -0.2% |
| Ironwood Golf Course | 813,684 | 813,684 | 799,700 | - | -100.0% | - | n/a |
| Consolidated CRA Trust Fund | - | - | - | 3,038,795 | n/a | 3,038,795 | 0.0% |
| Tax Increment 5th Avenue | 212,769 | 210,882 | 227,610 | - | -100.0% | - | n/a |
| Tax Increment CP/UH | 1,532,304 | 1,526,958 | 1,638,817 | - | -100.0% | - | n/a |
| Tax Increment Downtown | 887,021 | 914,805 | 948,679 | - | -100.0% | - | n/a |
| Tax Increment Eastside | 209,152 | 205,869 | 223,689 | - | -100.0% | - | n/a |
| Small Business Loan | 80,000 | 105,000 | - | - | n/a | - | n/a |
| Siemens/GPD Lease | 101,393 | 117,926 | - | - | n/a | - | n/a |
| Emergency Fund | - | 1,956,137 | - | - | n/a | - | n/a |
| POB-2003a Debt Service | 601,092 | 601,092 | 694,459 | 734,675 | 5.8% | 786,254 | 7.0% |
| POB-2003b Debt Service | 4,649,352 | 4,649,352 | 3,102,525 | 3,269,963 | 5.4% | 3,445,896 | 5.4% |
| Capital Imprv Rev Note 2009 | 187,934 | 187,934 | 187,520 | - | -100.0% | - | n/a |
| Capital Imprv Rev Bond 2010 | 219,481 | 219,481 | 217,408 | 220,921 | 1.6% | 219,401 | -0.7% |
| Reserve for Declared Emergencies | - | 1,000,000 | - | - | n/a | - | n/a |
| GRU (Job Fair) | 8,000 | - | 8,000 | - | -100.0% | - | n/a |
| Revenue Note Series 2011A | 427,213 | 427,213 | 422,747 | 429,007 | 1.5% | 429,618 | 0.1% |
| Revenue Refunding FFGFCo2 | 685,992 | 685,992 | 691,596 | 691,728 | 0.0% | 691,506 | 0.0% |
| Revenue Refunding CIRBo5 | 1,638,440 | 1,638,440 | 1,619,280 | 1,637,560 | 1.1% | 1,643,480 | 0.4% |
| Miscellaneous Grant Fund | - | 52,667 | - | 266,520 | n/a | 545,332 | 104.6% |
| Miscellaneous Spec Revenue | 707,070 | 2,971,745 | 915,246 | 954,743 | 4.3% | 954,743 | 0.0% |
| Solid Waste Collections | 6,400 | 6,400 | 6,400 | 6,400 | 0.0% | 6,400 | 0.0% |
| Economic Dev Fund (GTEC) | 12,000 | 337,000 | 12,000 | 12,000 | 0.0% | 12,000 | 0.0% |
| General Capital Project Fund | 880,152 | 965,152 | 317,446 | 339,903 | 7.1% | 339,903 | 0.0% |
| RTS Operating | 627,210 | 627,210 | 627,210 | 564,966 | -9.9% | 564,966 | 0.0% |
| Roadway Resurfacing Fund | 642,554 | 642,554 | 642,554 | 642,554 | 0.0% | 642,554 | 0.0% |
| Facilities Maintenance Fund | 562,500 | 562,500 | 562,500 | 562,500 | 0.0% | 562,500 | 0.0% |
| Fleet Replacement Fund | - | 57,735 | - | - | n/a | - | n/a |
| Equipment Replacement | 977,500 | 977,500 | 977,500 | 977,500 | 0.0% | 977,500 | 0.0% |
| Technology Administration Fund | - | - | - | 1,591,931 | n/a | 1,592,752 | 0.1% |
| Technology Capital | - | - | - | 73,510 | n/a | 48,510 | -34.0% |
| CIRB of 2014 | 884,244 | 884,244 | 874,919 | 884,586 | 1.1% | 885,784 | 0.1% |
| CIRN 2016A | 371,901 | 371,901 | 416,884 | 804,985 | 93.1% | 801,447 | -0.4% |
| Total Transfers to Other Funds | 18,574,108 | 24,366,123 | 16,745,189 | 18,389,434 | 9.8% | 18,872,478 | 2.6% |

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

| | FY2018 Adopted | FY2018 Actual | FY2019 Adopted | FY2020 Proposed | % Change FY19 to FY20 | FY2021 Plan | % Change FY20 to FY21 |
|--------------------------------|-------------------|-------------------|-------------------|--------------------|-----------------------------|-------------------|-----------------------------|
| Non-Departmental Projects: | | | | | | | |
| Broadband Feasibility Study | 20,000 | - | 20,000 | 50,000 | 150.0% | - | -100.0% |
| Motor Pool | 80,233 | 89,509 | 105,235 | 101,155 | -3.9% | 104,297 | 3.1% |
| GIS Upgrade | - | 13,000 | 13,000 | 13,000 | 0.0% | 13,000 | 0.0% |
| Teen Political Forum | - | - | - | 5,000 | n/a | - | -100.0% |
| Working Food Programming | - | - | - | 25,000 | n/a | - | -100.0% |
| Mental Health Training | - | 4,000 | - | - | n/a | - | n/a |
| Unemployment Comp | 22,005 | 24,820 | 22,005 | 25,000 | 13.6% | 25,000 | 0.0% |
| Freedom in Motion | 36,000 | 36,038 | 36,000 | 36,200 | 0.6% | 36,200 | 0.0% |
| After School Programming | - | - | - | 50,000 | n/a | - | -100.0% |
| Allowance for Annexation | 17,920 | 12,743 | 17,920 | 17,920 | 0.0% | 17,920 | 0.0% |
| Community Food Center | 75,000 | 75,000 | 75,000 | - | -100.0% | - | n/a |
| Active Streets | 15,000 | - | 15,000 | 15,000 | 0.0% | 15,000 | 0.0% |
| EO Director Search | - | 24,285 | - | - | n/a | - | n/a |
| Elections | 245,101 | 234,237 | 245,101 | 245,101 | 0.0% | 245,101 | 0.0% |
| Property Insurance Premium | 587,665 | 573,772 | 587,665 | 587,665 | 0.0% | 587,665 | 0.0% |
| Casualty Insurance Premium | 643,249 | 792,532 | 643,249 | 765,691 | 19.0% | 765,691 | 0.0% |
| Allowance for Boards | 43,663 | 27,207 | 43,663 | 43,663 | 0.0% | 43,663 | 0.0% |
| Lobbyist Contract | 165,748 | 105,280 | 165,748 | 165,748 | 0.0% | 165,748 | 0.0% |
| Uncollectible Receivable | 35,000 | 525 | 35,000 | 35,000 | 0.0% | 35,000 | 0.0% |
| Alachua Co Street Lights | 1,196,739 | 802,774 | 1,196,739 | 1,196,739 | 0.0% | 1,196,739 | 0.0% |
| Early Learning Coalition | 65,000 | 21,667 | 65,000 | 65,000 | 0.0% | 65,000 | 0.0% |
| Crosswalk Painting Programming | - | - | - | 5,000 | n/a | - | -100.0% |
| Stop the Violence Contrib. | 2,500 | 2,500 | 2,500 | 2,500 | 0.0% | 2,500 | 0.0% |
| Meridian Match | 100,000 | - | 100,000 | - | -100.0% | - | n/a |
| Bread of the Mighty Food Bank | 50,000 | 50,000 | - | - | n/a | - | n/a |
| Job and Trade Fair | - | 1,588 | - | 8,000 | n/a | 8,000 | 0.0% |
| Summer Youth Job Program | - | - | - | 15,000 | n/a | 15,000 | 0.0% |
| StartUpGNV for Job Recruitment | - | - | - | 25,000 | n/a | - | -100.0% |
| 2020 US Census Count | - | - | - | 125,000 | n/a | - | -100.0% |
| Contingencies | 359,006 | 8,766 | 2,910,960 | 2,468,005 | -15.2% | 2,167,344 | -12.2% |
| Parent Emissary Program | 35,000 | 30,000 | 35,000 | 35,000 | 0.0% | 35,000 | 0.0% |
| OpenGov Budget Software | - | 89,243 | - | - | n/a | - | n/a |
| Catalyst Lease | - | 38,463 | - | 40,000 | n/a | 40,000 | 0.0% |
| Transfers to Other Fds (990) | 18,574,108 | 24,366,123 | 16,745,189 | 18,389,434 | 9.8% | 18,872,478 | 2.6% |
| Total Non-Departmental | 22,368,937 | 27,424,071 | 23,079,974 | 24,555,821 | 6.4% | 24,456,346 | -0.4% |

Special Revenue Funds are used to account for the proceeds of specific revenue sources (other than expendable trusts or for major capital projects) that are restricted to expenditures for specific purposes.

| Special Revenue Funds | | |
|--|--------------------------------------|--|
| Grant Funds | Trust Funds | Miscellaneous |
| Community Development Block Grant (CDBG) | Evergreen Cemetery | Gainesville Enterprise Zone Development Agency (GEZDA) |
| Urban Development Action Grant | School Crossing Guard | Cultural Affairs |
| HOME Fund | Arts in Public Places | State & Federal Law Enforcement Contraband Forfeiture |
| Miscellaneous Grants | Downtown Redevelopment Tax Increment | Police Billable Overtime |
| Supportive Housing Investment Partnership (SHIP) | Fifth Avenue Tax Increment | Community Redevelopment Agency (CRA) |
| | College Park Tax Increment | Street, Sidewalk and Ditch Improvement |
| | Eastside Tax Increment | Economic Development |
| | Consolidated CRA Trust | Transportation Concurrency Exception Area (TCEA) |
| | | Water/Wastewater Infrastructure |
| | | Small Business Loan Fund |
| | | Miscellaneous Special Revenue |
| | | Tourist Product Development |
| | | Tree Mitigation Fund |
| | | Emergency Disaster Fund |
| | | Emergency Events Fund |
| | | Contingency Reserve for Declared Emergencies Fund |
| | | Technology Administration Fund |

All Special Revenue Funds
Summary of Revenues and Expenses

| | FY2018 Adopted | FY2018 Actual | FY2019 Adopted | FY2020 Proposed | % Change FY19 to FY20 | FY2021 Plan | % Change FY20 to FY21 |
|--|----------------------|----------------------|----------------------|----------------------|-----------------------------|----------------------|-----------------------------|
| Beginning Fund Balance | \$ 30,760,751 | \$ 30,708,634 | \$ 25,491,360 | \$ 31,181,323 | 22.3% | \$ 33,753,448 | 8.2% |
| Sources of Funds by Category: | | | | | | | |
| Taxes | 2,529,947 | 5,042,854 | 5,042,854 | 4,191,460 | -16.9% | 4,091,460 | -2.4% |
| Permits, Fees, Assessments | - | 502,405 | - | - | n/a | - | n/a |
| Intergovernmental | 1,662,805 | 3,653,488 | 1,695,226 | 1,960,359 | 15.6% | 1,960,359 | 0.0% |
| Charges for Services | 1,104,342 | 1,660,068 | 1,104,342 | 1,104,342 | 0.0% | 1,104,342 | 0.0% |
| Fines and Forfeitures | 90,000 | 344,826 | 90,000 | 90,000 | 0.0% | 90,000 | 0.0% |
| Miscellaneous Revenues | 386,450 | 1,286,346 | 386,450 | 386,450 | 0.0% | 386,450 | 0.0% |
| Transfers | 5,266,230 | 12,100,026 | 6,072,978 | 6,424,077 | 5.8% | 6,703,285 | 4.3% |
| Total Sources | 11,039,774 | 24,590,015 | 14,391,850 | 14,156,688 | -1.6% | 14,335,896 | 1.3% |
| Uses of Funds: | | | | | | | |
| General Government | 527,875 | 492,413 | 375,358 | 1,661,350 | 342.6% | 1,662,171 | 0.0% |
| Public Safety | 962,535 | 3,828,352 | 1,286,073 | 2,250,015 | 75.0% | 2,528,830 | 12.4% |
| Physical Environment | - | 1,315,920 | 66,000 | - | -100.0% | - | n/a |
| Transportation | - | 1,941,052 | - | 64,181 | n/a | 64,181 | 0.0% |
| Economic Environment | 2,774,607 | 6,557,870 | 3,068,921 | 5,889,301 | 91.9% | 3,415,234 | -42.0% |
| Human Services | 700,618 | 1,726,576 | 991,693 | 1,148,062 | 15.8% | 1,220,798 | 6.3% |
| Cultural & Recreation | 609,408 | 719,041 | 605,899 | 595,279 | -1.8% | 545,279 | -8.4% |
| Transfers to Other Funds | 1,115,134 | 2,969,603 | 1,114,126 | 281,764 | -74.7% | 284,747 | 1.1% |
| Total Uses | 6,690,177 | 19,550,827 | 7,508,070 | 11,889,953 | 58.4% | 9,721,240 | -18.2% |
| Planned addition to (appropriation of) fund balance | 4,349,597 | 5,039,188 | 6,883,780 | 2,266,735 | -67.1% | 4,614,656 | 103.6% |
| Ending Fund Balance | \$ 35,110,348 | \$ 35,747,822 | \$ 32,375,140 | \$ 33,448,058 | 3.3% | \$ 38,368,104 | 14.7% |

Gainesville Enterprise Zone Development Agency (GEZDA)

Fund 101

Description: The Gainesville Enterprise Zone Development Agency (GEZDA) Fund is used to account for the objectives and purposes of the GEZDA.

Funding Source: The City of Gainesville initial funding to support GEZDA came from the Economic Development Special Revenue Fund.

Legal Basis: The City Commission adopted an ordinance creating GEZDA pursuant to FS 290.0056.

Fund Balance: There is no planned activity in this fund. The fund balance continues to earn interest until this funding is needed. The fund balance within this fund is restricted.

| | FY2018 Adopted | FY2018 Actual | FY2019 Adopted | FY2020 Proposed | % Change FY19 to FY20 | FY2021 Plan | % Change FY20 to FY21 |
|--|-------------------|------------------|-------------------|--------------------|-----------------------------|-----------------|-----------------------------|
| Beginning Fund Balance | \$ 5,425 | \$ 5,425 | \$ 5,551 | \$ 5,653 | 1.8% | \$ 5,755 | 1.8% |
| Sources of Funds: | | | | | | | |
| Miscellaneous: | | | | | | | |
| Gain/Loss on Investments | 102 | 126 | 102 | 102 | 0.0% | 102 | 0.0% |
| Total Sources | 102 | 126 | 102 | 102 | 0.0% | 102 | 0.0% |
| Uses of Funds: | | | | | | | |
| Economic Environment: | | | | | | | |
| Total Uses | - | - | - | - | n/a | - | n/a |
| Planned addition to (appropriation of) fund balance | 102 | 126 | 102 | 102 | 0.0% | 102 | 0.0% |
| Ending Fund Balance | \$ 5,527 | \$ 5,551 | \$ 5,653 | \$ 5,755 | 1.8% | \$ 5,857 | 1.8% |

Community Development Block Grant (CDBG)

Fund 102

Description: The Community Development Block Grant (CDBG) is used to maintain unique accounting requirements for Federal funds being used to refurbish and rehabilitate deteriorated neighborhoods.

Funding Source: The City of Gainesville receives an allocation from HUD for local community development, housing activities and public services. A portion of these funds is set-aside for City projects. Another portion is made available to non-profit outside organizations and other public agencies through a competitive process that involves review and recommendations by the Citizens Advisory Committee for Community Development (CACCD).

Legal Basis: Each year the City Commission approves this allocation. Resources in this fund are restricted based on laws and regulations.

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

| | FY2018 Adopted | FY2018 Actual | FY2019 Adopted | FY2020 Proposed | % Change FY19 to FY20 | FY2021 Plan | % Change FY20 to FY21 |
|--|-------------------|---------------------|---------------------|---------------------|-----------------------------|---------------------|-----------------------------|
| Beginning Fund Balance | \$ 172,462 | \$ 134,113 | \$ (201,132) | \$ (173,395) | -13.8% | \$ (146,154) | -15.7% |
| Sources of Funds: | | | | | | | |
| Intergovernmental: | | | | | | | |
| CDBG Federal Entitlement | 1,211,681 | 1,044,205 | 1,244,102 | 1,347,285 | 8.3% | 1,347,285 | 0.0% |
| Miscellaneous: | | | | | | | |
| Other Revenues | - | 850 | - | - | n/a | - | n/a |
| Client Funds | - | 400 | - | - | n/a | - | n/a |
| Principal-Mic | - | 459 | - | - | n/a | - | n/a |
| Total Sources | 1,211,681 | 1,045,914 | 1,244,102 | 1,347,285 | 8.3% | 1,347,285 | 0.0% |
| Uses of Funds: | | | | | | | |
| Public Safety: | | | | | | | |
| Code Enforcement Division | 246,186 | 184,936 | 207,784 | 250,116 | 20.4% | 250,116 | 0.0% |
| Economic Environment: | | | | | | | |
| Block Grant Administration | 214,180 | 245,939 | 268,749 | 331,143 | 23.2% | 333,258 | 0.6% |
| Housing Program Delivery | 354,999 | 331,075 | 305,166 | 217,764 | -28.6% | 217,931 | 0.1% |
| City Housing Programs | 225,030 | - | 225,030 | 263,655 | 17.2% | 263,655 | 0.0% |
| Economic Grants and Aids | - | 447,597 | - | 40,000 | n/a | 40,000 | 0.0% |
| Human Services: | | | | | | | |
| Cold Weather Shelter | 25,000 | 21,011 | 25,000 | - | -100.0% | - | n/a |
| Human Services Grants | 169,644 | 135,610 | 168,546 | 200,000 | 18.7% | 200,000 | 0.0% |
| Transfers: | | | | | | | |
| POB-S2003a Debt Svc (226) | 14,991 | 14,991 | 16,089 | 17,367 | 7.9% | 18,586 | 7.0% |
| Total Uses | 1,250,030 | 1,381,160 | 1,216,364 | 1,320,045 | 8.5% | 1,323,546 | 0.3% |
| Planned addition to (appropriation of) fund balance | (38,349) | (335,245) | 27,738 | 27,240 | -1.8% | 23,739 | -12.9% |
| Ending Fund Balance | \$ 134,113 | \$ (201,132) | \$ (173,395) | \$ (146,154) | -15.7% | \$ (122,415) | -16.2% |

Urban Development Action Grant Fund

Fund 103

Description: The Urban Development Action Grant Fund was used to account for loans made to a local developer for construction of a downtown parking garage. The loan is repaid based on provisions of an agreement. The downtown parking garage was complete in FY16 with funds left over.

Funding Source: The City of Gainesville acquired a grant from the U.S. Department of Housing and Urban Development in 1987 to provide a loan for the construction of a parking garage. The July 1989 grant closeout agreement states that any income received after the completion of the original project shall be used only for activities eligible under Title I of the Housing and Community Development Act of 1974.

Legal Basis: The City Commission adopted the recommendation of the East Gainesville SPROUT Task Force to allocate the remaining UDAG revenue for Depot Park recreation facilities per agenda item #050705.

Fund Balance: The fund balance within this fund is assigned.

| | FY2018 Adopted | FY2018 Actual | FY2019 Adopted | FY2020 Proposed | % Change FY19 to FY20 | FY2021 Plan | % Change FY20 to FY21 |
|--|-------------------|------------------|-------------------|--------------------|-----------------------------|----------------|-----------------------------|
| Beginning Fund Balance | \$ 1,087,287 | \$ 1,087,287 | \$ 1,111,362 | \$ 1,135,012 | 2.1% | \$ 1,158,237 | 2.0% |
| Sources of Funds: | | | | | | | |
| Transfers From: | | | | | | | |
| CRA (111) | - | 24,075 | 23,650 | - | -100.0% | - | n/a |
| CRA Consolidated Trust (620) | - | - | - | 23,225 | n/a | 22,800 | -1.8% |
| Total Sources | - | 24,075 | 23,650 | 23,225 | -1.8% | 22,800 | -1.8% |
| Uses of Funds: | | | | | | | |
| Cultural & Recreation: | - | - | - | - | n/a | - | n/a |
| Total Uses | - | - | - | - | n/a | - | n/a |
| Planned addition to (appropriation of) fund balance | - | 24,075 | 23,650 | 23,225 | -1.8% | 22,800 | -1.8% |
| Ending Fund Balance | \$ 1,087,287 | \$ 1,111,362 | \$ 1,135,012 | \$ 1,158,237 | 2.0% | \$ 1,181,037 | 2.0% |

HOME Fund

Fund 104

Description: The HOME Fund is used to maintain unique accounting requirements for HOME Investment Partnerships Program Grant funds. This program was created under Title II of the Cranston-Gonzalez National Affordable Housing Act of 1990.

Funding Source: The City of Gainesville receives an allocation from HUD for local community development, housing activities and public services. A portion of these funds is set-aside for City projects. Another portion is made available to non-profit outside organizations and other public agencies through a competitive process that involves review and recommendations by the Citizens Advisory Committee for Community Development (CACCD).

Legal Basis: Each year the City Commission approves this allocation. Resources in this fund are restricted based on laws and regulations.

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

| | FY2018 Adopted | FY2018 Actual | FY2019 Adopted | FY2020 Proposed | % Change FY19 to FY20 | FY2021 Plan | % Change FY20 to FY21 |
|--|-------------------|---------------------|---------------------|---------------------|-----------------------------|---------------------|-----------------------------|
| Beginning Fund Balance | \$ 98,595 | \$ 104,827 | \$ (427,549) | \$ (363,505) | -15.0% | \$ (348,283) | -4.2% |
| Sources of Funds: | | | | | | | |
| Intergovernmental Revenue | | | | | | | |
| Federal Grant | 451,124 | 78,186 | 451,124 | 613,074 | 35.9% | 613,074 | 0.0% |
| Miscellaneous Revenues: | | | | | | | |
| Interest | - | 4,492 | - | - | n/a | - | n/a |
| Principal | - | 687 | - | - | n/a | - | n/a |
| Other Miscellaneous Rev. | - | 5,500 | - | - | n/a | - | n/a |
| Total Sources | 451,124 | 88,865 | 451,124 | 613,074 | 35.9% | 613,074 | 0.0% |
| Uses of Funds: | | | | | | | |
| Economic Environment: | | | | | | | |
| Block Grant Administration | 53,556 | 48,340 | 40,757 | 42,351 | 3.9% | 42,735 | 0.9% |
| City Housing Programs | 286,224 | 227,729 | 241,211 | 399,806 | 65.7% | 399,806 | 0.0% |
| CHDO Operating Expenses | - | 32,151 | - | 93,642 | n/a | 93,642 | 0.0% |
| CHDO Housing Programs | 102,669 | 100,271 | 102,669 | 60,000 | -41.6% | 60,000 | 0.0% |
| Other Projects | - | 210,307 | - | - | n/a | - | n/a |
| Transfers to Other Funds: | | | | | | | |
| POB-S2003a Debt Svc (226) | 2,443 | 2,443 | 2,443 | 2,053 | -16.0% | 2,197 | 7.0% |
| Total Uses | 444,892 | 621,240 | 387,080 | 597,852 | 54.5% | 598,380 | 0.1% |
| Planned addition to (appropriation of) fund balance | 6,232 | - | 64,044 | 15,222 | -76.2% | 14,694 | -3.5% |
| Ending Fund Balance | \$ 104,827 | \$ (427,549) | \$ (363,505) | \$ (348,283) | -4.2% | \$ (333,589) | -4.2% |

Cultural Affairs Fund

Fund 107

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

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

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

Fund Balance: The fund balance within this fund is committed.

| | FY2018 Adopted | FY2018 Actual | FY2019 Adopted | FY2020 Proposed | % Change FY19 to FY20 | FY2021 Plan | % Change FY20 to FY21 |
|--|-------------------|-------------------|-------------------|--------------------|-----------------------------|-------------------|-----------------------------|
| Beginning Fund Balance | \$ 130,040 | \$ 130,040 | \$ 127,654 | \$ 158,145 | 23.9% | \$ 213,424 | 35.0% |
| Sources of Funds: | | | | | | | |
| Charges for Services: | | | | | | | |
| Entry Fees | - | - | - | 4,000 | n/a | 4,000 | 0.0% |
| Ticket Sales | 309,483 | 272,836 | 309,483 | 305,483 | -1.3% | 305,483 | 0.0% |
| Registration Fees | 120,033 | 209,508 | 120,033 | 120,033 | 0.0% | 120,033 | 0.0% |
| Late Charges | - | 105 | - | - | n/a | - | n/a |
| Rental Income | 12,000 | 19,165 | 12,000 | 12,000 | 0.0% | 12,000 | 0.0% |
| Miscellaneous Revenues: | | | | | | | |
| Other Contributions | 45,130 | 60,504 | 45,130 | 45,130 | 0.0% | 45,130 | 0.0% |
| Interest on Investments | - | 1,076 | - | - | n/a | - | n/a |
| Gain/Loss on Investments | 24,376 | - | 24,376 | 24,376 | 0.0% | 24,376 | 0.0% |
| Total Sources | 511,022 | 563,193 | 511,022 | 511,022 | 0.0% | 511,022 | 0.0% |
| Uses of Funds: | | | | | | | |
| Cultural & Recreation: | | | | | | | |
| Hoggetowne Medieval Faire | 308,775 | 347,856 | 307,627 | 308,775 | 0.4% | 308,775 | 0.0% |
| Tench Building | 2,000 | 991 | 2,000 | 2,000 | 0.0% | 2,000 | 0.0% |
| Downtown Plaza Events | 6,000 | - | 6,000 | 6,000 | 0.0% | 6,000 | 0.0% |
| Downtown Arts Festival | 87,435 | 89,643 | 87,435 | 87,435 | 0.0% | 87,435 | 0.0% |
| 352 Arts Project | - | 18,995 | - | - | n/a | - | n/a |
| Rosa B Williams | - | 5,983 | - | - | n/a | - | n/a |
| Juried Exhibitions | 4,000 | 1,000 | 4,000 | 4,000 | 0.0% | 4,000 | 0.0% |
| Cultural Operations | 66,969 | 68,533 | 69,441 | 71,202 | 2.5% | 71,202 | 0.0% |
| Transfers to Other Funds: | | | | | | | |
| POB-S2003a Debt Svc (226) | 3,753 | 3,753 | 4,028 | 3,971 | -1.4% | 4,250 | 7.0% |
| Misc Grants Fund (115) | - | 28,824 | - | - | n/a | - | n/a |
| Total Uses | 478,932 | 565,579 | 480,531 | 483,383 | 0.6% | 483,661 | 0.1% |
| Planned addition to (appropriation of) fund balance | 32,090 | (2,386) | 30,491 | 27,639 | -9.4% | 27,361 | -1.0% |
| Ending Fund Balance | \$ 194,220 | \$ 127,654 | \$ 158,145 | \$ 213,424 | 35.0% | \$ 240,785 | 12.8% |

State Law Enforcement Contraband Forfeiture Fund

Fund 108

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

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

Legal Basis: Florida Statutes, sections 932.701 through 932.704

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

| | FY2018 Adopted | FY2018 Actual | FY2019 Adopted | FY2020 Proposed | % Change FY19 to FY20 | FY2021 Plan | % Change FY20 to FY21 |
|--|-------------------|-------------------|-------------------|--------------------|-----------------------------|-------------------|-----------------------------|
| Beginning Fund Balance | \$ 196,115 | \$ 196,115 | \$ 302,055 | \$ 302,055 | 0.0% | \$ 302,055 | 0.0% |
| Sources of Funds: | | | | | | | |
| Fines and Forfeitures: | | | | | | | |
| State Confiscated Property | - | 116,081 | - | - | n/a | - | n/a |
| Miscellaneous Revenues: | | | | | | | |
| Proceeds-Surplus Equip | - | 7,655 | - | - | n/a | - | n/a |
| Interest on Investments | - | 6,973 | - | - | n/a | - | n/a |
| Total Sources | - | 130,709 | - | - | n/a | - | n/a |
| Uses of Funds: | | | | | | | |
| Public Safety: | | | | | | | |
| Police Explorers | - | 336 | - | - | n/a | - | n/a |
| Community Resources | - | 3,800 | - | - | n/a | - | n/a |
| Summer Heatwave | - | 7,565 | - | - | n/a | - | n/a |
| Equipment, Training & Special Programs | - | 5,870 | - | - | n/a | - | n/a |
| Reichert House | - | 7,198 | - | - | n/a | - | n/a |
| Total Uses | - | 24,769 | - | - | n/a | - | n/a |
| Planned addition to (appropriation of) fund balance | - | 105,940 | - | - | n/a | - | n/a |
| Ending Fund Balance | \$ 196,115 | \$ 302,055 | \$ 302,055 | \$ 302,055 | 0.0% | \$ 302,055 | 0.0% |

Federal Law Enforcement Contraband Forfeiture Fund

Fund 109

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

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

Legal Basis: USC 21 SS 881 and U.S. Department of Justice, Guide to Equitable Sharing of Federally Forfeited Property for State and Local Law Enforcement Agencies.

Fund Balance: The use of fund balance is restricted per legal basis and is approved by the City Commission on a case-by-case basis.

| | FY2018 Adopted | FY2018 Actual | FY2019 Adopted | FY2020 Proposed | % Change FY19 to FY20 | FY2021 Plan | % Change FY20 to FY21 |
|---|---------------------|-------------------|-------------------|--------------------|-----------------------------|-------------------|-----------------------------|
| Beginning Fund Balance | \$ 1,045,818 | \$ 1,045,818 | \$ 892,358 | \$ 537,358 | -39.8% | \$ 522,424 | -2.8% |
| Sources of Funds: | | | | | | | |
| Fines and Forfeitures: | | | | | | | |
| Federal Confiscated Property | - | 176,525 | - | - | n/a | - | n/a |
| Miscellaneous Revenues: | | | | | | | |
| Other Misc Revenues | - | 634 | - | - | n/a | - | n/a |
| Proceeds-Sale Of Fixed Assets | - | 4,000 | - | - | n/a | - | n/a |
| Transfers: | | | | | | | |
| FFGFC of 05 (230) | - | 6,083 | - | - | n/a | - | n/a |
| Total Sources | - | 187,243 | - | - | n/a | - | n/a |
| Uses of Funds: | | | | | | | |
| Public Safety: | | | | | | | |
| Joint Aviation Unit | - | 78,313 | 153,000 | 14,934 | -90.2% | 14,938 | 0.0% |
| Robbery Prevention Campaign - Justice | - | 7,070 | - | - | n/a | - | n/a |
| Police Beat Show | - | 45,375 | 52,000 | - | -100.0% | - | n/a |
| Federal Forfeiture Equipment, Training and Spec Programs-Justice | - | - | 150,000 | - | -100.0% | - | n/a |
| Banks Building Rehab | - | 93,095 | - | - | n/a | - | n/a |
| GPD Incinerator | - | 5,286 | - | - | n/a | - | n/a |
| Civil Emergency Events | - | 111,563 | - | - | n/a | - | n/a |
| Total Uses | - | 340,703 | 355,000 | 14,934 | -95.8% | 14,938 | 0.0% |
| Planned addition to (appropriation of) fund balance | - | (153,460) | (355,000) | (14,934) | -95.8% | (14,938) | 0.0% |
| Ending Fund Balance | \$ 1,045,818 | \$ 892,358 | \$ 537,358 | \$ 522,424 | -2.8% | \$ 507,486 | -2.9% |

**Police Billable Overtime Fund
Fund 110**

Description: The Police Billable Overtime Fund is used to account for revenues and expenditures associated with billable overtime that the Police Department performs outside of their regular duties both for City events and non-City events.

Funding Source: Sources in this fund are from the fees the City charges outside entities for services of the Police Force off duty. Fees are set with the intent to cover variable costs including overtime pay and benefits.

Legal Basis: This fund was started in 2008 to track revenues and expenditures associated with this function. Resources in this fund are restricted for billable overtime expenditures per Resolution # 100962.

Fund Balance: The negative fund balance is due to the timing of reimbursement.
The fund balance within this fund is committed.

| | FY2018 Adopted | FY2018 Actual | FY2019 Adopted | FY2020 Proposed | % Change FY19 to FY20 | FY2021 Plan | % Change FY20 to FY21 |
|--|-------------------|---------------|-------------------|--------------------|-----------------------------|--------------|-----------------------------|
| Beginning Fund Balance | \$ (63,647) | \$ (63,647) | \$ (413,788) | \$ (268,388) | -35.1% | \$ (124,953) | -53.4% |
| Sources of Funds: | | | | | | | |
| Charges for Services: | | | | | | | |
| Billable Overtime | 658,632 | 430,905 | 658,632 | 658,632 | 0.0% | 658,632 | 0.0% |
| Total Sources | 658,632 | 430,905 | 658,632 | 658,632 | 0.0% | 658,632 | 0.0% |
| Uses of Funds: | | | | | | | |
| Public Safety: | | | | | | | |
| City Events | 124,934 | 102,051 | 100,000 | 100,000 | 0.0% | 100,000 | 0.0% |
| Non-City Events | 541,415 | 678,995 | 413,232 | 415,197 | 0.5% | 415,197 | 0.0% |
| Total Uses | 666,349 | 781,046 | 513,232 | 515,197 | 0.4% | 515,197 | 0.0% |
| Planned addition to (appropriation of) fund balance | (7,717) | (350,141) | 145,400 | 143,435 | -1.4% | 143,435 | 0.0% |
| Ending Fund Balance | \$ (71,364) | \$ (413,788) | \$ (268,388) | \$ (124,953) | -53.4% | \$ 18,482 | -114.8% |

Community Redevelopment Agency Fund (CRA)

Fund 111

Description: The Community Redevelopment Agency (CRA) Fund is used to account for the operation of the Community Redevelopment Agency. See "Legal Basics" below for more upcoming changes to this fund.

Funding Source: This fund is primarily funded by tax increment revenues which were created for the purpose of carrying out community redevelopment activities. CRA's Administrative Policy & Procedures for Financial, Budget & Debt Policies states that CRA's budget goal for operational expenses will not exceed 25% of the tax increment from each trust fund individually and in the aggregate.

Legal Basis: Chapter 163, Florida Statutes and the Community Redevelopment Agency was established by Ordinance #4074 on May 8, 1995. A new ordinance is being drafted in FY19 that will consolidate the four existing Agency areas (Downtown, CPUH, FAPS and Eastside) into one redevelopment area. In early FY20 the fund balance from each of the Agency areas will be transferred to the 'Consolidated CRA Trust Fund', fund #620.

Fund Balance: Fund balance will be transferred to the 'Consolidated CRA Trust Fund' in FY20. The fund balance within this fund is restricted.

| | FY2018 Adopted | FY2018 Actual | FY2019 Adopted | FY2020 Proposed | % Change FY19 to FY20 | FY2021 Plan | % Change FY20 to FY21 |
|--|---------------------|---------------------|---------------------|---------------------|-----------------------------|---------------------|-----------------------------|
| Beginning Fund Balance | \$ (900,325) | \$ (900,325) | \$ (435,872) | \$ (388,325) | -10.9% | \$ (388,325) | 0.0% |
| Sources of Funds: | | | | | | | |
| Miscellaneous Revenue: | | | | | | | |
| Interest on Investments | - | 30,318 | - | - | n/a | - | n/a |
| Other Miscellaneous Revenues | - | 152 | - | - | n/a | - | n/a |
| Transfers From: | | | | | | | |
| Downtown Redev Trust | 607,718 | 623,043 | 720,191 | - | -100.0% | - | n/a |
| Fifth Ave Redev Trust | 234,202 | 279,661 | 279,219 | - | -100.0% | - | n/a |
| College Park/Univ Hgts | 503,862 | 669,364 | 672,352 | - | -100.0% | - | n/a |
| Eastside Trust | 174,227 | 161,634 | 161,528 | - | -100.0% | - | n/a |
| Total Sources | 1,520,009 | 1,764,172 | 1,833,290 | - | -100.0% | - | n/a |
| Uses of Funds: | | | | | | | |
| General Government: | | | | | | | |
| Clerk of Commission | - | 5,207 | - | - | n/a | - | n/a |
| City Attorney | 76,779 | 75,109 | 74,262 | - | -100.0% | - | n/a |
| Economic Environment: | | | | | | | |
| CRA Administration | 984,940 | 1,095,834 | 1,310,323 | - | -100.0% | - | n/a |
| CRA Notes/Loans | 342,579 | 78,061 | 354,936 | - | -100.0% | - | n/a |
| Transfers to: | | | | | | | |
| UDAG Fund (103) | - | 24,075 | 23,650 | - | -100.0% | - | n/a |
| POB-S2003a Debt Svc (226) | 21,433 | 21,433 | 22,572 | - | -100.0% | - | n/a |
| Total Uses | 1,425,731 | 1,299,719 | 1,785,743 | - | -100.0% | - | n/a |
| Planned addition to (appropriation of) fund balance | 94,278 | 464,453 | 47,547 | - | -100.0% | - | n/a |
| Ending Fund Balance | \$ (806,047) | \$ (435,872) | \$ (388,325) | \$ (388,325) | 0.0% | \$ (388,325) | 0.0% |

Street, Sidewalk and Ditch Improvement Fund
Fund 113

Description: The Street, Sidewalk and Ditch Improvement fund is used to account for the provisions and financing of paving and ditch improvement projects.

Funding Source: Financing is provided by assessments levied against property owners in a limited geographical area as improvement projects are approved.

Legal Basis: Florida Statutes, Chapter 170 empowers a municipality to levy and collect special assessments for this and similar public improvements.

Fund Balance: This fund balance will be used for future street, sidewalk and/or ditch improvements as approved by the City Commission.
The fund balance within this fund is restricted.

| | FY2018 Adopted | FY2018 Actual | FY2019 Adopted | FY2020 Proposed | % Change FY19 to FY20 | FY2021 Plan | % Change FY20 to FY21 |
|--|-------------------|-------------------|-------------------|--------------------|-----------------------------|-------------------|-----------------------------|
| Beginning Fund Balance | \$ 180,063 | \$ 180,063 | \$ 184,260 | \$ 187,660 | 1.8% | \$ 191,060 | 1.8% |
| Sources of Funds: | | | | | | | |
| Miscellaneous Revenue: | | | | | | | |
| Special Assessments | 1,000 | - | 1,000 | 1,000 | 0.0% | 1,000 | 0.0% |
| Interest Special Assessments | 400 | - | 400 | 400 | 0.0% | 400 | 0.0% |
| Interest on Investments | - | 4,198 | - | - | n/a | - | n/a |
| Gain/Loss on Investments | 2,000 | - | 2,000 | 2,000 | 0.0% | 2,000 | 0.0% |
| Total Sources | 3,400 | 4,198 | 3,400 | 3,400 | 0.0% | 3,400 | 0.0% |
| Uses of Funds: | | | | | | | |
| Transportation: | | | | | | | |
| Total Uses | - | - | - | - | n/a | - | n/a |
| Planned addition to (appropriation of) fund balance | 3,400 | 4,198 | 3,400 | 3,400 | 0.0% | 3,400 | 0.0% |
| Ending Fund Balance | \$ 183,463 | \$ 184,261 | \$ 187,660 | \$ 191,060 | 1.8% | \$ 194,460 | 1.8% |

Economic Development Fund

Fund 114

Description: The Economic Development Fund is used to account for revenue and expenditures made to promote economic development. This fund includes operating expense and rental revenue generated by Gainesville Technology Incubator (GTEC) facility.

Funding Source: Sources in this fund are from GTEC facility rentals. In FY14, the GTEC facility management was transferred through contract to Santa Fe College.

Legal Basis: Resolution #100962, which requires that these special revenue funds may only be used to report proceeds from specific revenue sources that are restricted or committed for specified purposes.

Fund Balance: Increase in fund balance in FY18 was due to a transfer from the general fund for the 'Manufacturing Retention/Expansion Incentive Program'.
The fund balance within this fund is committed.

| | FY2018 Adopted | FY2018 Actual | FY2019 Adopted | FY2020 Proposed | % Change FY19 to FY20 | FY2021 Plan | % Change FY20 to FY21 |
|--|-------------------|-------------------|-------------------|--------------------|-----------------------------|-------------------|-----------------------------|
| Beginning Fund Balance | \$ 268,691 | \$ 268,691 | \$ 412,662 | \$ 412,662 | 0.0% | \$ 424,662 | 2.9% |
| Sources of Funds: | | | | | | | |
| Miscellaneous Revenue: | | | | | | | |
| Interest on Investments | - | 6,678 | - | - | n/a | - | n/a |
| Transfers from: | | | | | | | |
| General Fund (001) | 12,000 | 337,000 | 12,000 | 12,000 | 0.0% | 12,000 | 0.0% |
| Total Sources | 12,000 | 343,678 | 12,000 | 12,000 | 0.0% | 12,000 | 0.0% |
| Uses of Funds: | | | | | | | |
| General Government | | | | | | | |
| CIP Improvements for GTEC | - | 139,150 | - | - | n/a | - | n/a |
| Economic Environment | | | | | | | |
| Technological Incubator | 12,000 | - | - | - | n/a | - | n/a |
| GTEC Revenue Shortfall | - | 38,457 | - | - | n/a | - | n/a |
| Electric Service Reimburse | - | 22,100 | - | - | n/a | - | n/a |
| Total Uses | 12,000 | 199,707 | - | - | n/a | - | n/a |
| Planned addition to (appropriation of) fund balance | - | 143,971 | 12,000 | 12,000 | 0.0% | 12,000 | 0.0% |
| Ending Fund Balance | \$ 268,691 | \$ 412,662 | \$ 424,662 | \$ 424,662 | 0.0% | \$ 436,662 | 2.8% |

Miscellaneous Grants Fund

Fund 115

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

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

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

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

| | FY2018 Adopted | FY2018 Actual | FY2019 Adopted | FY2020 Proposed | % Change FY19 to FY20 | FY2021 Plan | % Change FY20 to FY21 |
|--|-------------------|------------------|-------------------|--------------------|-----------------------------|----------------|-----------------------------|
| Beginning Fund Balance | \$ 786,047 | \$ 786,047 | \$ 684,921 | \$ 524,865 | -23.4% | \$ (678,383) | -229.2% |
| Sources of Funds: | | | | | | | |
| Intergovernmental: | | | | | | | |
| Federal Grants | - | 569,534 | - | - | n/a | - | n/a |
| State Grants | - | 1,061,204 | - | - | n/a | - | n/a |
| County Contribution | - | (7,084) | - | - | n/a | - | n/a |
| St Johns WMD | - | (299,755) | - | - | n/a | - | n/a |
| Transfers from: | | | | | | | |
| General Fund (001) | - | 52,667 | - | 266,520 | n/a | 545,332 | 104.6% |
| Cultural Affairs Fund (107) | - | 28,824 | - | - | n/a | - | n/a |
| Misc Special Revenue(123) | - | 55,507 | - | - | n/a | - | n/a |
| Stormwater Capital (414) | - | 299,755 | - | - | n/a | - | n/a |
| Total Sources | - | 1,760,652 | - | 266,520 | n/a | 545,332 | 104.6% |
| Uses of Funds: | | | | | | | |
| Public Safety: | | | | | | | |
| GPD Grants | - | 584,772 | 160,056 | - | -100.0% | - | n/a |
| GFR Grants | - | 17,393 | - | 1,469,768 | n/a | 1,748,580 | 19.0% |
| Physical Environment: | | | | | | | |
| Public Works Grants | - | 142,478 | - | - | n/a | - | n/a |
| Historic Preservation | - | 36,870 | - | - | n/a | - | n/a |
| Transportation: | | | | | | | |
| Public Works Grants | - | 983,398 | - | - | n/a | - | n/a |
| Cultural & Recreation: | | | | | | | |
| PRCA Grants | - | 94,574 | - | - | n/a | - | n/a |
| Transfer to: | | | | | | | |
| General Fund (001) | - | 1,521 | - | - | n/a | - | n/a |
| Misc Spec Rev (123) | - | 768 | - | - | n/a | - | n/a |
| Total Uses | - | 1,861,774 | 160,056 | 1,469,768 | 818.3% | 1,748,580 | 19.0% |
| Planned addition to (appropriation of) fund balance | - | (101,122) | (160,056) | (1,203,248) | 651.8% | (1,203,248) | 0.0% |
| Ending Fund Balance | \$ 786,047 | \$ 684,921 | \$ 524,865 | \$ (678,383) | -229.2% | \$ (1,881,631) | 177.4% |

Transportation Concurrency Exception Area Fund (TCEA)

Fund 116

Description: The Transportation Concurrency Exception Area (TCEA) Fund is used to account for revenue and expenditures generated in connection with transportation improvements made in conjunction with new developments.

Funding Source: Funds are provided by real estate developers to mitigate the development's impact on transportation. Appropriations do not occur until the agreements have been finalized.

Legal Basis: Ordinance #981310 adopted December 13, 1999.

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

| | FY2018 Adopted | FY2018 Actual | FY2019 Adopted | FY2020 Proposed | % Change FY19 to FY20 | FY2021 Plan | % Change FY20 to FY21 |
|--|---------------------|---------------------|---------------------|---------------------|-----------------------------|---------------------|-----------------------------|
| Beginning Fund Balance | \$ 4,164,552 | \$ 4,164,552 | \$ 4,043,528 | \$ 4,043,528 | 0.0% | \$ 4,078,528 | 0.9% |
| Sources of Funds: | | | | | | | |
| Charges for Services: | | | | | | | |
| Trans Concurrency Dev | - | 35,375 | - | - | n/a | - | n/a |
| Trans Mobility Program | - | 578,239 | - | - | n/a | - | n/a |
| Miscellaneous Revenue: | | | | | | | |
| Interest on Investments | - | 99,211 | - | - | n/a | - | n/a |
| Gain/Loss On Investments | 35,000 | - | 35,000 | 35,000 | 0.0% | 35,000 | 0.0% |
| Total Sources | 35,000 | 712,825 | 35,000 | 35,000 | 0.0% | 35,000 | 0.0% |
| Uses of Funds: | | | | | | | |
| Transportation: | | | | | | | |
| TCEA Projects | - | 354,334 | - | - | n/a | - | n/a |
| TMPA Projects | - | 479,515 | - | - | n/a | - | n/a |
| Total Uses | - | 833,849 | - | - | n/a | - | n/a |
| Planned addition to (appropriation of) fund balance | 35,000 | (121,024) | 35,000 | 35,000 | 0.0% | 35,000 | 0.0% |
| Ending Fund Balance | \$ 4,199,552 | \$ 4,043,528 | \$ 4,078,528 | \$ 4,078,528 | 0.0% | \$ 4,113,528 | 0.9% |

Water/Wastewater Infrastructure Fund

Fund 117

Description: The Water/Wastewater Infrastructure Fund is used to account for surcharge collections and interest earnings which are to be expended on related infrastructure improvements for water and wastewater.

Funding Source: For FY14, sources in this fund were half of the collections on surcharges for water and wastewater. During FY15, the surcharges were eliminated and the remaining fund balance was allocated to appropriate projects. Starting in FY16, this program was re-established with one hundred percent of surcharge revenue being deposited into this fund.

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

Fund Balance: The fund balance within this fund is committed.

| | FY2018 Adopted | FY2018 Actual | FY2019 Adopted | FY2020 Proposed | % Change FY19 to FY20 | FY2021 Plan | % Change FY20 to FY21 |
|--|---------------------|---------------------|---------------------|---------------------|-----------------------------|---------------------|-----------------------------|
| Beginning Fund Balance | \$ 1,023,717 | \$ 1,023,717 | \$ 1,515,960 | \$ 1,765,960 | 16.5% | \$ 2,015,960 | 14.2% |
| Sources of Funds: | | | | | | | |
| Miscellaneous Revenue: | | | | | | | |
| Interest on Investments | - | 32,970 | - | - | n/a | - | n/a |
| Transfers from: | | | | | | | |
| GRU | 250,000 | 568,130 | 250,000 | 250,000 | 0.0% | 250,000 | 0.0% |
| Total Sources | 250,000 | 601,101 | 250,000 | 250,000 | 0.0% | 250,000 | 0.0% |
| Uses of Funds: | | | | | | | |
| Physical Environment: | | | | | | | |
| Health, Safety & Env Projects | - | 52,762 | - | - | n/a | - | n/a |
| Programmed Extension | - | 46,000 | - | - | n/a | - | n/a |
| ConnectFree Program Delivery Cos | - | 10,096 | - | - | n/a | - | n/a |
| Total Uses | - | 108,858 | - | - | n/a | - | n/a |
| Planned addition to (appropriation of) fund balance | 250,000 | 492,243 | 250,000 | 250,000 | 0.0% | 250,000 | 0.0% |
| Ending Fund Balance | \$ 1,273,717 | \$ 1,515,960 | \$ 1,765,960 | \$ 2,015,960 | 14.2% | \$ 2,265,960 | 12.4% |

Supportive Housing Investment Partnership Fund (SHIP)

Fund 119

Description: The Supportive Housing Investment Partnership (SHIP) Fund is used to account for documentary stamp proceeds from real estate transactions to be used as funding for the entitlement program.

Funding Source: This funding comes from the State of Florida. Appropriations do not occur until the grant has been awarded.

Legal Basis: Grant revenues are not recognized until the grants are received and approved by the City Commission.

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

| | FY2018 Adopted | FY2018 Actual | FY2019 Adopted | FY2020 Proposed | % Change FY19 to FY20 | FY2021 Plan | % Change FY20 to FY21 |
|--|---------------------|---------------------|---------------------|---------------------|-----------------------------|---------------------|-----------------------------|
| Beginning Fund Balance | \$ 1,495,288 | \$ 1,495,288 | \$ 1,508,001 | \$ 1,461,441 | -3.1% | \$ 1,244,297 | -14.9% |
| Sources of Funds: | | | | | | | |
| Intergovernmental: | | | | | | | |
| State Grant | - | 564,591 | - | - | n/a | - | n/a |
| Miscellaneous Revenue: | | | | | | | |
| Interest on Investments | - | 34,380 | - | - | n/a | - | n/a |
| Principal | - | 28,978 | - | - | n/a | - | n/a |
| Total Sources | - | 627,949 | - | - | n/a | - | n/a |
| Uses of Funds: | | | | | | | |
| Economic Environment: | | | | | | | |
| SHIP Programs | 39,696 | 615,235 | 46,560 | 217,144 | 366.4% | 217,144 | 0.0% |
| Total Uses | 39,696 | 615,235 | 46,560 | 217,144 | 366.4% | 217,144 | 0.0% |
| Planned addition to (appropriation of) fund balance | (39,696) | 12,714 | (46,560) | (217,144) | 366.4% | (217,144) | 0.0% |
| Ending Fund Balance | \$ 1,455,592 | \$ 1,508,001 | \$ 1,461,441 | \$ 1,244,297 | -14.9% | \$ 1,027,153 | -17.5% |

**Emergency Fund
Fund 120**

Description: The Emergency Fund is used to account for revenue and expenditures associated with public safety during a event.

Funding Source: The sources for this fund will be a transfer from the General Fund

Legal Basis: No legal restrictions.The fund was set up for IRMA storm related expenditures and will be closed.

Fund Balance: Fund balance as of 9/30/18 will be cleared in FY19 when additional invoices are paid.

| | FY2018 Adopted | FY2018 Actual | FY2019 Adopted | FY2020 Proposed | % Change FY19 to FY20 | FY2021 Plan | % Change FY20 to FY21 |
|--|-------------------|---------------|-------------------|--------------------|-----------------------------|-------------|-----------------------------|
| Beginning Fund Balance | \$ - | \$ - | \$ 298,301 | \$ 298,301 | 0.0% | \$ 298,301 | 0.0% |
| Sources of Funds: | | | | | | | |
| Transfer from: | | | | | | | |
| General Fund (001) | - | 1,775,671 | - | - | n/a | - | n/a |
| Total Sources | - | 1,775,671 | - | - | n/a | - | n/a |
| Uses of Funds: | | | | | | | |
| Public Safety | | | | | | | |
| Emergency Management | - | 1,477,370 | - | - | n/a | - | n/a |
| Total Uses | - | 1,477,370 | - | - | n/a | - | n/a |
| Planned addition to (appropriation of) fund balance | - | 298,301 | - | - | n/a | - | n/a |
| Ending Fund Balance | \$ - | \$ 298,301 | \$ 298,301 | \$ 298,301 | 0.0% | \$ 298,301 | 0.0% |

Small Business Loan Fund

Fund 121

Description: The Small Business Loan Fund is used to account for revenue and expenditures associated with revolving loan funds to local small businesses.

Funding Source: The source for this fund is an insurance settlement associated with the United Gainesville Community Development Corporation in FY2005. In FY18, \$80,000 was transferred from the General Fund into this fund to provide collateral assurance to Community Bank and Trust, a local funding provider for small business loans.

Legal Basis: This fund was established in 2005 for CDBG related activities. \$80,000 is seed funding budgeted to be transferred into this fund from General Fund in FY2018.

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

| | FY2018 Adopted | FY2018 Actual | FY2019 Adopted | FY2020 Proposed | % Change FY19 to FY20 | FY2021 Plan | % Change FY20 to FY21 |
|--|-------------------|---------------|-------------------|--------------------|-----------------------------|-------------|-----------------------------|
| Beginning Fund Balance | \$ 71,201 | \$ 51,201 | \$ 51,201 | \$ 51,201 | 0.0% | \$ 51,201 | 0.0% |
| Sources of Funds: | | | | | | | |
| Transfers: | | | | | | | |
| General Fund (001) | 80,000 | 80,000 | - | - | -100.0% | - | n/a |
| Total Sources | 80,000 | 80,000 | - | - | -100.0% | - | n/a |
| Uses of Funds: | | | | | | | |
| Economic Environment: | | | | | | | |
| Loans | 100,000 | - | - | - | n/a | - | n/a |
| Total Uses | 100,000 | - | - | - | n/a | - | n/a |
| Planned addition to (appropriation of) fund balance | (20,000) | 80,000 | - | - | -100.0% | - | n/a |
| Ending Fund Balance | \$ 51,201 | \$ 131,201 | \$ 51,201 | \$ 51,201 | -61.0% | \$ 51,201 | 0.0% |

Emergency Events Fund

Fund 122

Description: The Emergency Events Fund is used to account for revenue and expenditures associated with public safety during a event at the University of Florida. This fund has been closed.

Funding Source: The sources for this fund will be a transfer from the General Fund

Legal Basis: No legal restrictions.

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

| | FY2018 Adopted | FY2018 Actual | FY2019 Adopted | FY2020 Proposed | % Change FY19 to FY20 | FY2021 Plan | % Change FY20 to FY21 |
|--|-------------------|---------------|-------------------|--------------------|-----------------------------|-------------|-----------------------------|
| Beginning Fund Balance | \$ - | \$ - | \$ - | \$ - | n/a | \$ - | n/a |
| Sources of Funds: | | | | | | | |
| Transfers: | | | | | | | |
| General Fund (001) | - | 180,466 | - | - | -100.0% | - | n/a |
| Total Sources | - | 180,466 | - | - | -100.0% | - | n/a |
| Uses of Funds: | | | | | | | |
| Public Safety | | | | | | | |
| Civil Emergency Events | - | 180,466 | - | - | n/a | - | n/a |
| Total Uses | - | 180,466 | - | - | n/a | - | n/a |
| Planned addition to (appropriation of) fund balance | - | - | - | - | n/a | - | n/a |
| Ending Fund Balance | \$ - | \$ - | \$ - | \$ - | n/a | \$ - | n/a |

Miscellaneous Special Revenue Fund
Fund 123

Description: The Miscellaneous Special Revenue Fund is used to account for several miscellaneous programs that are of small dollar value and restricted to a specific project or activity.

Funding Source: Sources for the fund are only used on specified programs and expenditures. Appropriations do not occur until contracts or agreements have been executed and approved.

Legal Basis: The fund was established in FY2002 to account for special revenue projects.

Fund Balance: The fund balance within this fund have both assigned and restricted funds.

| | FY2018 Adopted | FY2018 Actual | FY2019 Adopted | FY2020 Proposed | % Change FY19 to FY20 | FY2021 Plan | % Change FY20 to FY21 |
|---------------------------------|-------------------|------------------|-------------------|--------------------|-----------------------------|------------------|-----------------------------|
| Beginning Fund Balance | \$ 564,038 | 564,038 | \$ 2,361,806 | \$ 2,280,361 | -3.4% | \$ 2,521,175 | 10.6% |
| Sources of Funds: | | | | | | | |
| Intergovernmental: | | | | | | | |
| Grants-Other Local Units | - | 40,260 | - | - | n/a | - | n/a |
| LAA Specialty Vehicle Tag | - | 1,830 | - | - | n/a | - | n/a |
| County Contribution | - | 293,450 | - | - | n/a | - | n/a |
| School Board Contribution | - | 123,090 | - | - | n/a | - | n/a |
| State Contributions | - | 119,211 | - | - | n/a | - | n/a |
| UF Contributions | - | 48,766 | - | - | n/a | - | n/a |
| SJRWMD Contributions | - | 16,000 | - | - | n/a | - | n/a |
| Charges for Services: | | | | | | | |
| PRCA Master Plan Surcharge | - | 62,822 | - | - | n/a | - | n/a |
| One-Stop (Utility Reimbrs) | - | 23,392 | - | - | n/a | - | n/a |
| Registration Fees | - | 1,515 | - | - | n/a | - | n/a |
| Law Enforcement Services | - | 16,805 | - | - | n/a | - | n/a |
| Police Training | - | 42,053 | - | - | n/a | - | n/a |
| Recreation Memberships | - | 8,388 | - | - | n/a | - | n/a |
| Fines & Forfeitures: | | | | | | | |
| Court Fines | 50,000 | 31,855 | 50,000 | 50,000 | 0.0% | 50,000 | 0.0% |
| Parking Fines | - | 81 | - | - | n/a | - | n/a |
| Miscellaneous: | | | | | | | |
| Interest on Investments | - | 3,280 | - | - | n/a | - | n/a |
| Rental of City Property | 250,000 | 254,237 | 250,000 | 250,000 | 0.0% | 250,000 | 0.0% |
| Homeless Donation Meters | - | 27 | - | - | n/a | - | n/a |
| Litigation Settlement | - | 50,000 | - | - | n/a | - | n/a |
| Other Miscellaneous | - | 1,886 | - | - | n/a | - | n/a |
| Other Contributions | - | 48,035 | - | - | n/a | - | n/a |
| Transfer from: | | | | | | | |
| General Fund (001) | 707,070 | 2,996,745 | 915,243 | 954,743 | 4.3% | 954,743 | 0.0% |
| Misc Gifts & Grants (115) | - | 768 | - | - | n/a | - | n/a |
| Total Sources | 1,007,070 | 4,184,496 | 1,215,243 | 1,254,743 | 3.3% | 1,254,743 | 0.0% |

Continued on next page

Miscellaneous Special Revenue Fund
Fund 123- continued

| | FY2018 Adopted | FY2018 Actual | FY2019 Adopted | FY2020 Proposed | % Change FY19 to FY20 | FY2021 Plan | % Change FY20 to FY21 |
|--|-------------------|------------------|---------------------|---------------------|-----------------------------|---------------------|-----------------------------|
| Uses of Funds: | | | | | | | |
| General Government: | | | | | | | |
| ADA Assessment | 150,000 | - | - | - | n/a | - | n/a |
| Neighborhood Planning | - | 9,860 | - | - | n/a | - | n/a |
| Consulting-Legal Services | 38,500 | 116,347 | 38,500 | - | -100.0% | - | n/a |
| Hippodrome Rental | 250,000 | 250,000 | 250,000 | - | -100.0% | - | n/a |
| Building 211 Renovations and Improvements | - | 25,150 | - | - | n/a | - | n/a |
| T.E.A.M. | 12,596 | 10,740 | 12,596 | - | -100.0% | - | n/a |
| Public Safety: | | | | | | | |
| GPD Projects | 50,000 | 130,272 | 50,000 | - | -100.0% | - | n/a |
| GFR Projects | - | 106,626 | - | - | n/a | - | n/a |
| Physical Environment: | | | | | | | |
| Dignity Village | - | - | 66,000 | - | -100.0% | - | n/a |
| LiDAR projects | - | 8,000 | - | - | n/a | - | n/a |
| Economic Environment: | | | | | | | |
| Affordable Housing | - | 5,456 | - | - | n/a | - | n/a |
| QTI Payments | - | 14,431 | - | - | n/a | - | n/a |
| Human Services: | | | | | | | |
| Homelessness Programs | 505,974 | 1,569,955 | 798,147 | 948,062 | 18.8% | 1,020,798 | 7.7% |
| Cultural & Recreation: | | | | | | | |
| PRCA Projects | 79,830 | 65,083 | 81,444 | - | -100.0% | - | n/a |
| LAA Speciality License Tags | - | 19,302 | - | - | n/a | - | n/a |
| PRCA Master Plan | - | - | - | 65,867 | n/a | 65,867 | 0.0% |
| Transfers to: | | | | | | | |
| Miscellaneous Grants (115) | - | 55,507 | - | - | n/a | - | n/a |
| Misc Spec. Rev Fund (123) | - | - | - | - | n/a | - | n/a |
| Total Uses | 1,086,900 | 2,386,728 | 1,296,687 | 1,013,929 | -21.8% | 1,086,665 | 7.2% |
| Planned addition to (appropriation of) fund balance | (79,830) | 1,797,768 | (81,444) | 240,814 | -395.7% | 168,078 | -30.2% |
| Ending Fund Balance | \$ 484,208 | 2,361,806 | \$ 2,280,361 | \$ 2,521,175 | 10.6% | \$ 2,689,254 | 6.7% |

Tourist Product Development Funds

Fund 124,132,136, 137 ,138 &139

Description: The Tourist Product Development Funds are used to account for Tourist Product Development tax dollars passed through from the County and awarded as grants to artistic, eco-tourism and new program projects that will promote tourism in the area.

Funding Source: Sources for the fund are received from Alachua County's Tourist Product Development tax dollars. Appropriations do not occur until the grant has been awarded.

Legal Basis: A new fund is created each year when the City receives the signed interlocal agreement from Alachua County. The County took control of this program's administration in FY16. This fund will be closed in FY19.

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

| | FY2018 Adopted | FY2018 Actual | FY2019 Adopted | FY2020 Proposed | % Change FY19 to FY20 | FY2021 Plan | % Change FY20 to FY21 |
|--|-------------------|------------------|-------------------|--------------------|-----------------------------|----------------|-----------------------------|
| Beginning Fund Balance | \$ 1,289 | \$ 1,289 | \$ - | \$ - | n/a | \$ - | n/a |
| Sources of Funds: | | | | | | | |
| Miscellaneous: | | | | | | | |
| Other Miscellaneous | - | (1,289) | - | - | n/a | - | n/a |
| Total Sources | - | (1,289) | - | - | n/a | - | n/a |
| Uses of Funds: | | | | | | | |
| Cultural & Recreation: | | | | | | | |
| Total Uses | - | - | - | - | n/a | - | n/a |
| Planned addition to (appropriation of) fund balance | - | (1,289) | - | - | n/a | - | n/a |
| Ending Fund Balance | \$ 1,289 | \$ - | \$ - | \$ - | n/a | \$ - | n/a |

**Tree Mitigation Fund
Fund 140**

Description: The Tree Mitigation Fund accounts for projects that exceed the basic service levels for tree planting, routine pruning maintenance and hazard abatement of the City's tree canopy.

Funding Source: Sources for this fund are from the permit fees charged for tree removal.

Legal Basis: Ordinance No. 090878 was approved by the City Commission on June 6, 2013.

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

| | FY2018 Adopted | FY2018 Actual | FY2019 Adopted | FY2020 Proposed | % Change FY19 to FY20 | FY2021 Plan | % Change FY20 to FY21 |
|--|---------------------|---------------------|---------------------|---------------------|-----------------------------|---------------------|-----------------------------|
| Beginning Fund Balance | \$ 2,775,647 | \$ 2,775,647 | \$ 2,127,559 | \$ 2,079,607 | -2.3% | \$ 2,015,426 | -3.1% |
| Sources of Funds: | | | | | | | |
| Permits, Fees, Assessments: | | | | | | | |
| Tree Mitigation Fees | - | 501,309 | - | - | n/a | - | n/a |
| Miscellaneous Revenue: | | | | | | | |
| Interest on Investment | - | 74,490 | - | - | n/a | - | n/a |
| Total Sources | - | 575,799 | - | - | n/a | - | n/a |
| Uses of Funds: | | | | | | | |
| Physical Environment | | | | | | | |
| Weiss property acquisition | - | 1,012,367 | - | - | n/a | - | n/a |
| Muncaster Land Acquisition | - | 695 | - | - | n/a | - | n/a |
| Transportation | | | | | | | |
| Urban Forestry Program | - | 55,569 | - | 64,181 | n/a | 64,181 | 0.0% |
| Tree Mitigation - SW 6th Street | - | 68,237 | - | - | n/a | - | n/a |
| Cultural & Recreation: | | | | | | | |
| Tree Mitigation | 54,399 | - | 47,952 | - | -100.0% | - | n/a |
| Transfer from | | | | | | | |
| Tax Incrmnt.:C.Pk./D.Ave (618) | - | 87,020 | - | - | n/a | - | n/a |
| Total Uses | 54,399 | 1,223,887 | 47,952 | 64,181 | 33.8% | 64,181 | 0.0% |
| Planned addition to (appropriation of) fund balance | (54,399) | (648,088) | (47,952) | (64,181) | 33.8% | (64,181) | 0.0% |
| Ending Fund Balance | \$ 2,721,248 | \$ 2,127,559 | \$ 2,079,607 | \$ 2,015,426 | -3.1% | \$ 1,951,245 | -3.2% |

Contingency Reserve for Declared Emergencies Fund
Fund 141

Description: The Emergency Events Fund is used to account for revenue and expenditures associated with public safety.

Funding Source: The source for this fund will be a transfer from the General Fund.

Legal Basis: No legal restrictions.

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

| | FY2018 Adopted | FY2018 Actual | FY2019 Adopted | FY2020 Proposed | % Change FY19 to FY20 | FY2021 Plan | % Change FY20 to FY21 |
|--|-------------------|---------------|-------------------|--------------------|-----------------------------|--------------|-----------------------------|
| Beginning Fund Balance | \$ - | \$ - | \$ 1,000,000 | \$ 1,000,000 | n/a | \$ 1,000,000 | 0.0% |
| Sources of Funds: | | | | | | | |
| Transfers: | | | | | | | |
| General Fund (001) | - | 1,000,000 | - | - | -100.0% | - | n/a |
| Total Sources | - | 1,000,000 | - | - | -100.0% | - | n/a |
| Uses of Funds: | | | | | | | |
| Public Safety | | | | | | | |
| Total Uses | - | - | - | - | n/a | - | n/a |
| Planned addition to (appropriation of) fund balance | - | 1,000,000 | - | - | -100.0% | - | n/a |
| Ending Fund Balance | \$ - | \$ 1,000,000 | \$ 1,000,000 | \$ 1,000,000 | 0.0% | \$ 1,000,000 | 0.0% |

Technology Administration Fund
Fund 510

The Technology Administration Fund is used to account for revenue and expenditures associated with technology.

Description:

Funding Source: The source for this fund will be a transfer from the General Fund.

Legal Basis: No legal restrictions.

Fund Balance: This fund was created in FY19.

| | FY2018 Adopted | FY2018 Actual | FY2019 Adopted | FY2020 Proposed | % Change FY19 to FY20 | FY2021 Plan | % Change FY20 to FY21 |
|--|-------------------|---------------|-------------------|--------------------|-----------------------------|-----------------|-----------------------------|
| Beginning Fund Balance | \$ - | \$ - | \$ - | \$ - | n/a | \$ 1,469 | n/a |
| Sources of Funds: | | | | | | | |
| Transfers: | | | | | | | |
| General Fund (001) | - | - | - | 1,591,931 | n/a | 1,592,752 | 0.1% |
| Total Sources | - | - | - | 1,591,931 | n/a | 1,592,752 | 0.1% |
| Uses of Funds: | | | | | | | |
| General Government | | | | | | | |
| IT-Administration | - | - | - | 303,331 | n/a | 303,331 | 0.0% |
| IT- Business Support | - | - | - | 989,738 | n/a | 989,738 | 0.0% |
| Office 365 Upgrades | - | - | - | 29,179 | n/a | 30,000 | 2.8% |
| IT - Smart Cities | - | - | - | 268,214 | n/a | 268,214 | 0.0% |
| Total Uses | - | - | - | 1,590,462 | n/a | 1,591,283 | n/a |
| Planned addition to (appropriation of) fund balance | - | - | - | 1,469 | n/a | 1,469 | 0.0% |
| Ending Fund Balance | \$ - | \$ - | \$ - | \$ 1,469 | n/a | \$ 2,938 | 100.0% |

Evergreen Cemetery Trust Fund
Fund 602

Description: The Evergreen Cemetery Trust Fund is used to account for revenues, which will be used to finance perpetual care expenses incurred by the General Fund for cemetery gravesites.

Funding Source: Interest income and income from lot sales and perpetual care contracts provide the financing for this fund.

Legal Basis: Ordinance #338 adopted in 1944 by the City Commission.

Fund Balance: The planned usage of fund balance is to recover more of the City's operating expenses in relation to Evergreen Cemetery.
The fund balance within this fund is restricted and non-spendable.

| | FY2018 Adopted | FY2018 Actual | FY2019 Adopted | FY2020 Proposed | % Change FY19 to FY20 | FY2021 Plan | % Change FY20 to FY21 |
|--|---------------------|---------------------|---------------------|---------------------|-----------------------------|---------------------|--------------------------|
| Beginning Fund Balance | \$ 1,624,950 | \$ 1,624,950 | \$ 1,617,448 | \$ 1,490,084 | -7.87% | \$ 1,312,720 | -11.90% |
| Sources of Funds: | | | | | | | |
| Charges for Services: | | | | | | | |
| Perpetual Care | 4,194 | 4,203 | 4,194 | 4,194 | 0.00% | 4,194 | 0.00% |
| Miscellaneous Revenues: | | | | | | | |
| Interest on Investments | 28,442 | (850) | 28,442 | 28,442 | 0.00% | 28,442 | 0.00% |
| Unrealized Gain/Loss | - | 153,491 | - | - | n/a | - | n/a |
| Insurance Recovery | - | 2,307 | - | - | n/a | - | n/a |
| Total Sources | 32,636 | 159,152 | 32,636 | 32,636 | 0.00% | 32,636 | 0.00% |
| Uses of Funds: | | | | | | | |
| Physical Environment: | | | | | | | |
| Evergreen Cemetery Record System | - | 6,653 | - | - | n/a | - | n/a |
| Cultural & Recreation: | | | | | | | |
| Embankment Stabilization | - | - | - | 50,000 | n/a | - | -100.00% |
| Transfer to: | | | | | | | |
| General Fund (001) | 160,000 | 160,000 | 160,000 | 160,000 | 0.00% | 160,000 | 0.00% |
| Total Uses | 160,000 | 166,653 | 160,000 | 210,000 | 31.25% | 160,000 | -23.81% |
| Planned addition to (appropriation of) fund balance | (127,364) | (7,501) | (127,364) | (177,364) | 39.26% | (127,364) | -28.19% |
| Ending Fund Balance | \$ 1,497,586 | \$ 1,617,448 | \$ 1,490,084 | \$ 1,312,720 | -11.90% | \$ 1,185,356 | -9.70% |

Downtown Redevelopment Tax Increment Fund

Fund 610

Description: The Downtown Redevelopment Tax Increment Fund is used to account for certain property tax increments, and interest earned on such funds, which are to be used for specific projects involving downtown redevelopment.

Funding Source: Sources for this fund are received from the tax increment dollars from the Downtown District.

Legal Basis: The City Commission adopted Resolution R-81-32 on September 21, 1981 for the Downtown Redevelopment area and Resolution 001008 on February 26, 2001 for the expansion area. A new ordinance is being drafted in FY19 that will consolidate the four existing Agency areas (Downtown, CPUH, FAPS and Eastside) into one redevelopment area. In early FY20 the fund balance from each of the Agency areas will be transferred to the ' Consolidated CRA Trust Fund', fund #620.

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

| | FY2018 Adopted | FY2018 Actual | FY2019 Adopted | FY2020 Proposed | % Change FY19 to FY20 | FY2021 Plan | % Change FY20 to FY21 |
|--|---------------------|---------------------|---------------------|---------------------|-----------------------------|---------------------|-----------------------------|
| Beginning Fund Balance | \$ 3,116,606 | \$ 3,116,606 | \$ 3,921,599 | \$ 5,727,528 | 46.1% | \$ 5,727,528 | 0.0% |
| Sources of Funds: | | | | | | | |
| Taxes: | | | | | | | |
| Property Tax-County | - | 1,577,441 | 1,577,441 | - | -100.0% | - | n/a |
| Charges for Services: | | | | | | | |
| Document Reprod. Fees | - | 34 | - | - | n/a | - | n/a |
| Merchandise Sales | - | 5,146 | - | - | n/a | - | n/a |
| Miscellaneous Revenues: | | | | | | | |
| Power District ITN | - | (20,000) | - | - | n/a | - | n/a |
| Interest on Investments | - | 98,508 | - | - | n/a | - | n/a |
| Transfers from: | | | | | | | |
| General Fund (001) | 844,764 | 914,805 | 948,679 | - | -100.0% | - | n/a |
| Total Sources | 844,764 | 2,575,934 | 2,526,120 | - | -100.0% | - | n/a |
| Uses of Funds: | | | | | | | |
| Economic Environment: | | | | | | | |
| Downtown Plaza Imprv | - | 113,383 | - | - | n/a | - | n/a |
| Downtown Parking Garage | - | - | 112,473 | - | -100.0% | - | n/a |
| Downtown Maintenance | - | 45,086 | - | - | n/a | - | n/a |
| Union Street Project | - | 160,613 | - | - | n/a | - | n/a |
| Downtown Marketing | - | 3,486 | - | - | n/a | - | n/a |
| Facade Grant | - | 53,969 | - | - | n/a | - | n/a |
| Project-Related Professional Services | - | 5,112 | - | - | n/a | - | n/a |
| Porters Connection | - | 3,530 | - | - | n/a | - | n/a |
| Depot Building Rehabilitation | - | 445,802 | - | - | n/a | - | n/a |
| The Palms Development | - | 55,233 | - | - | n/a | - | n/a |
| Jefferson on 2nd Development | - | 198,646 | - | - | n/a | - | n/a |
| ED Finance Programs | - | 6,427 | - | - | n/a | - | n/a |
| Community Partnerships | - | 8,381 | - | - | n/a | - | n/a |
| Power District Redevelopment | - | 33,583 | - | - | n/a | - | n/a |
| Transfer to: | | | | | | | |
| General Fund (001) | - | 14,649 | - | - | n/a | - | n/a |
| CRA-Operating (111) | 607,718 | 623,043 | 607,718 | - | -100.0% | - | n/a |
| Total Uses | 607,718 | 1,770,942 | 720,191 | - | -100.0% | - | n/a |
| Planned addition to (appropriation of) fund balance | 237,046 | 804,993 | 1,805,929 | - | -100.0% | - | n/a |
| Ending Fund Balance | \$ 3,353,652 | \$ 3,921,599 | \$ 5,727,528 | \$ 5,727,528 | 0.0% | \$ 5,727,528 | 0.0% |

Fifth Avenue Tax Increment Fund

Fund 613

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

Funding Source: Sources for this fund are from the 5th Ave. and Pleasant St. Tax Increment Districts.

Legal Basis: The City Commission adopted Resolution R-80-53 on May 19, 1980 for the Fifth Avenue Redevelopment Area and Resolution R-88-19 on June 13, 1988 for the expansion area. A new ordinance is being drafted in FY19 that will consolidate the four existing Agency areas (Downtown, CPUH, FAPS and Eastside) into one redevelopment area. In early FY20 the fund balance from each of the Agency areas will be transferred to the ' Consolidated CRA Trust Fund', fund #620.

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

| | FY2018 Adopted | FY2018 Actual | FY2019 Adopted | FY2020 Proposed | % Change FY19 to FY20 | FY2021 Plan | % Change FY20 to FY21 |
|--|---------------------|---------------------|---------------------|--------------------|-----------------------------|----------------|-----------------------------|
| Beginning Fund Balance | \$ 903,419 | \$ 903,419 | \$ (281,230) | \$ (279,219) | -0.7% | \$ - | -100.0% |
| Sources of Funds: | | | | | | | |
| Taxes: | | | | | | | |
| Property Tax-County | - | 376,011 | 376,011 | - | -100.0% | - | n/a |
| Charges for Services: | | | | | | | |
| Document Reprod. Fees | - | 11 | - | - | n/a | - | n/a |
| Miscellaneous Revenues: | | | | | | | |
| Interest on Income | - | 24,098 | - | - | n/a | - | n/a |
| Rental of City Property | - | 18,707 | - | - | n/a | - | n/a |
| Transfers from: | | | | | | | |
| General Fund (001) | 201,693 | 210,882 | 227,610 | - | -100.0% | - | n/a |
| Total Sources | 201,693 | 629,709 | 603,621 | - | -100.0% | - | n/a |
| Uses of Funds: | | | | | | | |
| Economic Environment: | | | | | | | |
| FAPS Neighborhood Spruce-up | - | 440 | - | - | n/a | - | n/a |
| FAPS Acquisition/Options | - | 410 | - | - | n/a | - | n/a |
| FAPS Sidewalk | - | 52,528 | - | - | n/a | - | n/a |
| University House on NW 13th St | - | 141,259 | - | - | n/a | - | n/a |
| 5th Ave Commercial Building | 26,015 | - | 26,015 | - | -100.0% | - | n/a |
| FAPS Maintenance | - | 9 | - | - | n/a | - | n/a |
| FAPS Marketing | - | 925 | - | - | n/a | - | n/a |
| A Quinn Jones Project | - | 3,892 | - | - | n/a | - | n/a |
| Project-Related Professional Servic | - | 2,089 | - | - | n/a | - | n/a |
| Façade/Paint Program | - | 13,926 | - | - | n/a | - | n/a |
| Historic Heritage Trail | - | 199 | - | - | n/a | - | n/a |
| ED Finance Programs | - | 1,600 | - | - | n/a | - | n/a |
| Community Partnerships | - | 3,636 | - | - | n/a | - | n/a |
| Property Management | - | 23 | - | - | n/a | - | n/a |
| Transfer to: | | | | | | | |
| FFGFC O2 Debt Srv (225) | 52,197 | - | 51,911 | - | -100.0% | - | n/a |
| UDAG Fund (103) | 24,500 | - | 23,650 | - | -100.0% | - | n/a |
| CRA-Operating (111) | 155,990 | 279,661 | 177,643 | - | -100.0% | - | n/a |
| Total Uses | 258,702 | 283,319 | 279,219 | - | -100.0% | - | n/a |
| Planned addition to (appropriation of) fund balance | (57,009) | 346,390 | 324,402 | - | -100.0% | - | n/a |
| Ending Fund Balance | \$ (258,702) | \$ (281,230) | \$ (279,219) | \$ - | -100.0% | \$ - | n/a |

School Crossing Guard Trust Fund
Fund 617

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

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

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

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

| | FY2018 Adopted | FY2018 Actual | FY2019 Adopted | FY2020 Proposed | % Change FY19 to FY20 | FY2021 Plan | % Change FY20 to FY21 |
|--|-------------------|--------------------|--------------------|--------------------|-----------------------------|--------------------|-----------------------------|
| Beginning Fund Balance | \$ 15,178 | \$ 15,178 | \$ (14,672) | \$ (24,672) | 68.2% | \$ (34,672) | 40.5% |
| Sources of Funds: | | | | | | | |
| Fines and Forfeitures: | | | | | | | |
| Parking Fines | 40,000 | 20,285 | 40,000 | 40,000 | 0.0% | 40,000 | 0.0% |
| Miscellaneous Revenues: | | | | | | | |
| Interest on Investments | - | (134) | - | - | n/a | - | n/a |
| Total Sources | 40,000 | 20,150 | 40,000 | 40,000 | 0.0% | 40,000 | 0.0% |
| Uses of Funds: | | | | | | | |
| Transfer to: | | | | | | | |
| General Fund (001) | 50,000 | 50,000 | 50,000 | 50,000 | 0.0% | 50,000 | 0.0% |
| Total Uses | 50,000 | 50,000 | 50,000 | 50,000 | 0.0% | 50,000 | 0.0% |
| Planned addition to (appropriation of) fund balance | (10,000) | (29,850) | (10,000) | (10,000) | 0.0% | (10,000) | 0.0% |
| Ending Fund Balance | \$ 5,178 | \$ (14,672) | \$ (24,672) | \$ (34,672) | 40.5% | \$ (44,672) | 28.8% |

College Park Redevelopment Tax Increment Trust Fund
Fund 618

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

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

Legal Basis: The City Commission adopted Resolution R-94-63 on September 26, 1994 for the College Park University Heights redevelopment area and Resolution 050067 on June 13, 2005 for the expansion area. A new ordinance is being drafted in FY19 that will consolidate the four existing Agency areas (Downtown, CPUH, FAPS and Eastside) into one redevelopment area. In early FY20 the fund balance from each of the Agency areas will be transferred to the ' Consolidated CRA Trust Fund', fund #620.

Fund Balance: The decrease in fund balance during FY18 was due to project expenditures. The fund balance within this fund is restricted.

| | FY2018 Adopted | FY2018 Actual | FY2019 Adopted | FY2020 Proposed | % Change FY19 to FY20 | FY2021 Plan | % Change FY20 to FY21 |
|--|----------------------|---------------------|---------------------|---------------------|-----------------------------|---------------------|-----------------------------|
| Beginning Fund Balance | \$ 9,551,319 | \$ 9,551,319 | \$ 4,379,834 | \$ 8,068,924 | 84.2% | \$ 8,068,924 | 0.0% |
| Sources of Funds: | | | | | | | |
| Taxes: | | | | | | | |
| Property Tax-County | 2,529,947 | 2,722,625 | 2,722,625 | - | -100.0% | - | n/a |
| Charges for Services: | | | | | | | |
| Document Reprod. Fees | - | 68 | - | - | n/a | - | n/a |
| Miscellaneous Revenues: | | | | | | | |
| Interest on Investments | - | 210,712 | - | - | n/a | - | n/a |
| Transfers from: | | | | | | | |
| General Fund (001) | 1,453,566 | 1,526,958 | 1,638,817 | - | -100.0% | - | n/a |
| Tree Mitigation (140) | - | 87,020 | - | - | n/a | - | n/a |
| Total Sources | 3,983,513 | 4,547,384 | 4,361,442 | - | -100.0% | - | n/a |
| Uses of Funds: | | | | | | | |
| Economic Environment: | | | | | | | |
| Innovation District | - | 4,000 | - | - | n/a | - | n/a |
| CPUH ED Finance Programs | - | 265,900 | - | - | n/a | - | n/a |
| CPUH Maintenance | - | 17,300 | - | - | n/a | - | n/a |
| CPUH Marketing | - | 7,828 | - | - | n/a | - | n/a |
| CPUH - S Main Street | - | 5,086,251 | - | - | n/a | - | n/a |
| CPUH Professional Services | - | 8,306 | - | - | n/a | - | n/a |
| Façade Grant Program | - | 93,540 | - | - | n/a | - | n/a |
| W. Universty Ave Loft | 32,719 | - | 35,032 | - | -100.0% | - | n/a |
| University Corners | - | 2,037,606 | - | - | n/a | - | n/a |
| Nw 1st Ave. | - | 1,501,893 | - | - | n/a | - | n/a |
| Community Partnerships | - | 7,382 | - | - | n/a | - | n/a |
| NW 1st Ave Prj (UF Foundation) | - | 8,099 | - | - | n/a | - | n/a |
| College Park Neighborhood Improvements | - | 11,400 | - | - | n/a | - | n/a |
| Transfer to: | | | | | | | |
| CRA- FFGFC of 2005 (111) | 57,724 | - | 58,051 | - | -100.0% | - | n/a |
| CRA-Operating (111) | 413,419 | 669,364 | 579,269 | - | -100.0% | - | n/a |
| Total Uses | 503,862 | 9,718,868 | 672,352 | - | -100.0% | - | n/a |
| Planned addition to (appropriation of) fund balance | 3,479,651 | (5,171,485) | 3,689,090 | - | -100.0% | - | n/a |
| Ending Fund Balance | \$ 13,030,970 | \$ 4,379,834 | \$ 8,068,924 | \$ 8,068,924 | 0.0% | \$ 8,068,924 | 0.0% |

Arts in Public Places Trust Fund

Fund 619

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

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

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

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

| | FY2018 Adopted | FY2018 Actual | FY2019 Adopted | FY2020 Proposed | % Change FY19 to FY20 | FY2021 Plan | % Change FY20 to FY21 |
|--|-------------------|---------------|-------------------|--------------------|-----------------------------|-------------|-----------------------------|
| Beginning Fund Balance | \$ (16,583) | \$ (16,583) | \$ (9,209) | \$ (9,209) | 0.0% | \$ (9,209) | 0.0% |
| Sources of Funds: | | | | | | | |
| Miscellaneous Revenues: | | | | | | | |
| Interest on Investment | - | (546) | - | - | n/a | - | n/a |
| Transfers from: | | | | | | | |
| Capital Funds Projects | - | 15,000 | - | - | n/a | - | n/a |
| Total Sources | - | 14,454 | - | - | n/a | - | n/a |
| Uses of Funds: | | | | | | | |
| Cultural & Recreation: | | | | | | | |
| Administration | - | 850 | - | - | n/a | - | n/a |
| Projects | - | 6,230 | - | - | n/a | - | n/a |
| Total Uses | - | 7,080 | - | - | n/a | - | n/a |
| Planned addition to (appropriation of) fund balance | - | 7,374 | - | - | n/a | - | n/a |
| Ending Fund Balance | \$ (16,583) | \$ (9,209) | \$ (9,209) | \$ (9,209) | 0.0% | \$ (9,209) | 0.0% |

Consolidated CRA Trust Fund

Fund 620

Description: The City and County agreed to eliminate the boundaries that currently separate the redevelopment areas, cap the annual funding provided by the City and County, and set an end date for the redevelopment work. Funding from the County will end January 1, 2029

Funding Source: Sources for this fund are funded through property tax revenue and are based on the interlocal agreement with the County.

Legal Basis: A new ordinance is being drafted in FY19 that will consolidate the four existing Tax Increment Agency areas (Downtown, CPUH, FAPS and Eastside) into one redevelopment area. In early FY20 the fund balance from each of the Agency areas will be transferred to the ' Consolidated CRA Trust Fund'.

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

| | FY2018 Adopted | FY2018 Actual | FY2019 Adopted | FY2020 Proposed | % Change FY19 to FY20 | FY2021 Plan | % Change FY20 to FY21 |
|--|-------------------|---------------|-------------------|---------------------|-----------------------------|---------------------|-----------------------------|
| Beginning Fund Balance | \$ - | \$ - | \$ - | \$ - | n/a | \$ 3,174,060 | n/a |
| Sources of Funds: | | | | | | | |
| Taxes: | | | | | | | |
| Property Tax-County | - | - | - | 4,191,460 | n/a | 4,091,460 | -2.4% |
| Transfers from: | | | | | | | |
| General Fund (001) | - | - | - | 3,325,658 | n/a | 3,325,658 | 0.0% |
| Total Sources | - | - | - | 7,517,118 | n/a | 7,417,118 | -1.3% |
| Uses of Funds: | | | | | | | |
| General Government: | | | | | | | |
| Clerk Of Commission-CRA | - | - | - | 4,299 | n/a | 4,299 | 0.0% |
| Clerk Of Commission-CRA | - | - | - | 66,589 | n/a | 66,589 | 0.0% |
| Economic Environment: | | | | | | | |
| CRA- Consolidated | - | - | - | 1,796,535 | n/a | 1,747,063 | -2.8% |
| Porters Model Block Housing | - | - | - | 250,000 | n/a | - | -100.0% |
| Historic Heritage Trail | - | - | - | 100,000 | n/a | - | -100.0% |
| Pleasant St Block Housing | - | - | - | 76,933 | n/a | - | -100.0% |
| Power District Redevelopment | - | - | - | 400,000 | n/a | - | -100.0% |
| CPUH Primary Corridors-S Main Street | - | - | - | 20,000 | n/a | - | -100.0% |
| Innovation District | - | - | - | 560,000 | n/a | - | -100.0% |
| College Park Neighborhood Improvements | - | - | - | 192,570 | n/a | - | -100.0% |
| College Park Policing Pilot Project | - | - | - | 200,000 | n/a | - | -100.0% |
| Porter Neighborhood Improvements | - | - | - | 150,000 | n/a | - | -100.0% |
| Stormwater Improvements | - | - | - | 300,000 | n/a | - | -100.0% |
| DRAB University Ave Police Sub-Station | - | - | - | 47,797 | n/a | - | -100.0% |
| Heartwood Neighborhood | - | - | - | 85,000 | n/a | - | -100.0% |
| Cornerstone | - | - | - | 33,294 | n/a | - | -100.0% |
| Duval Neighborhood | - | - | - | 11,667 | n/a | - | -100.0% |
| Transfer to: | | | | | | | |
| UDAG Fund (103) | - | - | - | 23,225 | | 22,800 | -1.8% |
| Pob-S2003a Debt Svc (226) | - | - | - | 25,149 | n/a | 26,915 | 7.0% |
| Total Uses | - | - | - | 4,343,058 | n/a | 1,867,665 | -57.0% |
| Planned addition to (appropriation of) fund balance | - | - | - | 3,174,060 | n/a | 5,549,453 | 74.8% |
| Ending Fund Balance | \$ - | \$ - | \$ - | \$ 3,174,060 | n/a | \$ 8,723,513 | 174.8% |

Note: See page 55 fund 111 for history.

Eastside Tax Increment Fund

Fund 621

Description: The Eastside Tax Increment Fund is used to account for certain property tax increments, and interest earned on such funds, which are to be used for specific projects involving redevelopment of the Eastside Redevelopment District.

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

Legal Basis: The City Commission adopted Resolution 000728 on November 27, 2000 for the Eastside redevelopment Area and Resolution 090966 on July 15, 2010 for the expansion areas. A new ordinance is being drafted in FY19 that will consolidate the four existing Agency areas (Downtown, CPUH, FAPS and Eastside) into one redevelopment area. In early FY20 the fund balance from each of the Agency areas will be transferred to the ' Consolidated CRA Trust Fund', fund #620.

Fund Balance: The decrease in FY18 fund balance is due to project expenditures. The fund balance within this fund is restricted.

| | FY2018 Adopted | FY2018 Actual | FY2019 Adopted | FY2020 Proposed | % Change FY19 to FY20 | FY2021 Plan | % Change FY20 to FY21 |
|--|---------------------|-------------------|---------------------|---------------------|-----------------------------|---------------------|-----------------------------|
| Beginning Fund Balance | \$ 2,463,559 | \$ 2,463,559 | \$ 728,752 | \$ 1,157,690 | 58.9% | \$ 1,157,690 | 0.0% |
| Sources of Funds: | | | | | | | |
| Taxes: | | | | | | | |
| Property Tax-County | - | 366,777 | 366,777 | - | -100.0% | - | n/a |
| Charges for Services: | | | | | | | |
| Document Reprod. Fees | - | 9 | - | - | n/a | - | n/a |
| Miscellaneous Revenues: | | | | | | | |
| Rental of City Property | - | 19,200 | - | - | n/a | - | n/a |
| Interest on Investments | - | 30,624 | - | - | n/a | - | n/a |
| Transfers from: | | | | | | | |
| General Fund (001) | 197,128 | 205,869 | 223,689 | - | -100.0% | - | n/a |
| FFGFC of 05 (230) | - | 99 | - | - | n/a | - | n/a |
| Total Sources | 197,128 | 622,578 | 590,466 | - | -100.0% | - | n/a |
| Uses of Funds: | | | | | | | |
| Economic Environment: | | | | | | | |
| SE 18th Street | - | 1,069,934 | - | - | n/a | - | n/a |
| Eastside Maintenance | - | 2,489 | - | - | n/a | - | n/a |
| Eastside Marketing | - | 76,316 | - | - | n/a | - | n/a |
| Eastside Prof. Services | - | 6,344 | - | - | n/a | - | n/a |
| ED Finance Programs | - | 29,953 | - | - | n/a | - | n/a |
| GTEC | - | 918,504 | - | - | n/a | - | n/a |
| Façade Grant Program | - | 50,266 | - | - | n/a | - | n/a |
| Community Partnerships | - | 11,068 | - | - | n/a | - | n/a |
| ERAB Residentail Paint Prg | - | 8,108 | - | - | n/a | - | n/a |
| ERAB/NRI Parternship Paint | - | 1,000 | - | - | n/a | - | n/a |
| Transfer to: | | | | | | | |
| CRA- FFGFC of 2005 (111) | 21,647 | 21,769 | 21,769 | - | -100.0% | - | n/a |
| CRA-Operating (111) | 152,580 | 161,634 | 139,759 | - | -100.0% | - | n/a |
| Total Uses | 174,227 | 2,357,385 | 161,528 | - | -100.0% | - | n/a |
| Planned addition to (appropriation of) fund balance | 22,901 | (1,734,807) | 428,938 | - | -100.0% | - | n/a |
| Ending Fund Balance | \$ 2,486,460 | \$ 728,752 | \$ 1,157,690 | \$ 1,157,690 | 0.0% | \$ 1,157,690 | n/a |

Debt Service Funds are used to account for the accumulation of resources for the payment of general long-term debt principal and interest.

Debt Service Funds

Capital Improvement Revenue
Note of 2009

Pension Obligation Bond Series
2003A

Capital Improvement Revenue Bond
of 2010

Pension Obligation Bond
Series 2003B

Revenue Refunding Note 2011

GERRB of 2004

Revenue Note Series 2011A

State Revolving Fund
Loan Agreement

Revenue Refunding Note 2014

Capital Improvement Revenue
Refunding Note 2016B

FFGFC Bond of 2005

GPD Energy Conservation Master
Lease Purchase Agreement

Capital Improvement Revenue
Refunding Note 2016A

Capital Improvement Revenue Note
2014

FY2017 Debt Service

GERRB of 1994

All Debt Service Funds
Summary of Revenues and Expenses

| | FY2018 Adopted | FY2018 Actual | FY2019 Adopted | FY2020 Proposed | % Change FY19 to FY20 | FY2021 Plan | % Change FY20 to FY21 |
|--|-------------------|---------------|-------------------|--------------------|-----------------------------|--------------|-----------------------------|
| Beginning Fund Balance | \$ 861,559 | \$ 861,559 | \$ 1,189,239 | \$ 1,189,239 | 0.0% | \$ 1,199,239 | 0.8% |
| Sources of Funds by Category: | | | | | | | |
| Intergovernmental | - | 1,095,000 | 1,095,000 | 1,095,000 | 0.0% | 1,095,000 | 0.0% |
| Miscellaneous Revenues | 1,316,500 | 10,568,960 | 23,989 | 16,000 | -33.3% | 16,000 | 0.0% |
| Transfers | 13,762,690 | 14,650,343 | 13,072,809 | 13,717,551 | 4.9% | 14,162,451 | 3.2% |
| Total Sources | 15,079,190 | 26,314,303 | 14,191,798 | 14,828,551 | 4.5% | 15,273,451 | 3.0% |
| Uses of Funds: | | | | | | | |
| General Government | 8,889,776 | 10,895,470 | 11,087,274 | 11,548,587 | 4.2% | 11,817,556 | 2.3% |
| Public Safety | 4,374,136 | 4,649,352 | 3,104,525 | 3,269,963 | 5.3% | 3,445,896 | 5.4% |
| Transfers to Other Funds | 648,750 | 10,441,801 | - | - | n/a | - | n/a |
| Total Uses | 13,912,662 | 25,986,623 | 14,191,799 | 14,818,550 | 4.4% | 15,263,451 | 3.0% |
| Planned addition to (appropriation of) fund balance | 1,166,528 | 327,680 | -0.57 | 10,000 | n/a | 10,000 | 0.0% |
| Ending Fund Balance | \$ 2,028,087 | \$ 1,189,239 | \$ 1,189,239 | \$ 1,199,239 | 0.8% | \$ 1,209,239 | 0.8% |

Guaranteed Entitlement Revenue and Refunding Bond of 1994

Fund 217

Description: This fund is used to account for revenues and expenditures associated with the Guaranteed Entitlement Refunding and Revenue Bond of 1994, issued in the amount of \$9,805,000 on April 1, 1994, final maturity August 1, 2024. Principal and interest are payable annually on August 1.

Funding Source: The debt service payment is funded through the Guaranteed Entitlement portion of the City's State Revenue Sharing accounts 2402-Cigarette Tax and 2403-Motor Fuel Tax.

Legal Basis: The City Commission adopted Resolution 030597 on November 10, 2003.

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

| | FY2018 Adopted | FY2018 Actual | FY2019 Adopted | FY2020 Proposed | % Change FY19 to FY20 | FY2021 Plan | % Change FY20 to FY21 |
|--|-------------------|------------------|-------------------|--------------------|-----------------------------|------------------|-----------------------------|
| Beginning Fund Balance | \$ - | \$ 11,138 | \$ 11,138 | \$ 11,138 | 0.0% | \$ 9,138 | -18.0% |
| Sources of Funds: | | | | | | | |
| Intergovernmental: | | | | | | | |
| State Revenue Sharing | - | 821,250 | 821,250 | 821,250 | 0.0% | 821,250 | 0.0% |
| State Rev Sharing Fuel Tax | - | 273,750 | 273,750 | 273,750 | 0.0% | 273,750 | 0.0% |
| Miscellaneous: | | | | | | | |
| Interest on Investments | - | - | 2,000 | - | -100.0% | | n/a |
| Total Sources | - | 1,095,000 | 1,097,000 | 1,095,000 | n/a | 1,095,000 | 0.0% |
| Uses of Funds: | | | | | | | |
| General Government: | | | | | | | |
| Principal Payments | - | - | 240,265 | 226,260 | -5.8% | 213,065 | -5.8% |
| Interest Payments | - | 255,146 | 854,735 | 868,740 | 1.6% | 881,935 | 1.5% |
| Miscellaneous | - | 839,854 | 2,000 | 2,000 | 0.0% | 2,000 | 0.0% |
| Total Uses | - | 1,095,000 | 1,097,000 | 1,097,000 | 0.0% | 1,097,000 | 0.0% |
| Planned addition to (appropriation of) fund balance | - | - | - | (2,000) | n/a | (2,000) | 0.0% |
| Ending Fund Balance | \$ - | \$ 11,138 | \$ 11,138 | \$ 9,138 | -18.0% | \$ 7,138 | -21.9% |

Pension Obligation Bond - Series 2003A

Fund 226

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

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

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

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

| | FY2018 Adopted | FY2018 Actual | FY2019 Adopted | FY2020 Proposed | % Change FY19 to FY20 | FY2021 Plan | % Change FY20 to FY21 |
|---|-------------------|-------------------|-------------------|--------------------|-----------------------------|-------------------|-----------------------------|
| Beginning Fund Balance | \$ 125,866 | 125,866 | \$ 342,383 | \$ 345,383 | 0.9% | \$ 350,383 | 1.4% |
| Sources of Funds: | | | | | | | |
| Miscellaneous: | | | | | | | |
| Interest on Investments | - | 55,804 | - | - | n/a | - | n/a |
| Gain/Loss on Investments | 5,000 | - | 5,000 | 5,000 | 0.0% | 5,000 | 0.0% |
| Transfers from: | | | | | | | |
| Gainesville Reg. Utilities | 2,043,131 | 2,203,844 | 2,144,748 | 2,330,079 | 8.6% | 2,493,666 | 7.0% |
| General Fund | 601,092 | 601,092 | 694,459.00 | 734,675 | 5.8% | 786,254 | 7.0% |
| CDBG | 14,991 | 14,991 | 16,064 | 17,367 | 8.1% | 18,586 | 7.0% |
| HOME | 2,443 | 2,443 | 1,851 | 2,053 | 10.9% | 2,197 | 7.0% |
| Cultural Affairs | 3,753 | 3,753 | 3,197 | 3,971 | 24.2% | 4,250 | 7.0% |
| Consolidated Comm Redev Trust | 21,433 | 21,433 | 22,572 | 25,149 | 11.4% | 26,915 | 7.0% |
| Stormwater Mgmt Utility | 86,185 | 86,185 | 94,052 | 98,311 | 4.5% | 105,213 | 7.0% |
| Stormwater Capital Projects | 1,777 | 1,777 | 2,667 | 463 | -82.6% | 495 | 7.0% |
| Roadway Paving Projects | 13,659 | 13,659 | 13,953 | 14,477 | 3.8% | 15,494 | 7.0% |
| Ironwood Golf Course | 5,736 | 5,736 | 6,082 | - | -100.0% | - | n/a |
| Fl Bldg Codes Enforcement | 50,054 | 50,054 | 50,304 | 58,607 | 16.5% | 62,722 | 7.0% |
| Solid Waste Collection | 23,294 | 23,294 | 24,509 | 22,517 | -8.1% | 24,098 | 7.0% |
| Regional Transit System | 380,906 | 380,906 | 409,697 | 422,610 | 3.2% | 452,280 | 7.0% |
| Fleet Replacement | 681 | 681 | 585 | 878 | 50.2% | 940 | 7.0% |
| Fleet Services | 41,237 | 41,237 | 49,063 | 55,839 | 13.8% | 59,759 | 7.0% |
| General Insurance | 40,012 | 40,012 | 41,796 | 43,494 | 4.1% | 46,547 | 7.0% |
| Employee Health/Accident | 2,570 | 2,570 | 3,264 | 3,470 | 6.3% | 3,713 | 7.0% |
| General Pension | 8,455 | 8,455 | 7,880 | 7,607 | -3.5% | 8,141 | 7.0% |
| Police & Fire Pensions | 4,139 | 4,139 | 3,871 | 3,982 | 2.9% | 4,261 | 7.0% |
| Retiree Health Insurance | 227 | 227 | 160 | 229 | 43.2% | 245 | 7.0% |
| Total Sources | 3,350,775 | 3,562,292 | 3,595,775 | 3,850,775 | 7.1% | 4,120,775 | 7.0% |
| Uses of Funds: | | | | | | | |
| General Government: | | | | | | | |
| Other Contractual Services | - | - | 2,000 | - | -100.0% | - | n/a |
| Principal Payments | 886,356 | 918,168 | 945,400 | 969,016 | 2.5% | 991,656 | 2.3% |
| Interest Payments | 2,224,419 | 2,427,607 | 2,645,375 | 2,876,759 | 8.7% | 3,124,120 | 8.6% |
| Total Uses | 3,110,775 | 3,345,775 | 3,592,775 | 3,845,775 | 7.0% | 4,115,775 | 7.0% |
| Planned addition to (appropriated of) fund balance | 240,000 | 216,517 | 3,000 | 5,000 | 66.7% | 5,000 | 0.0% |
| Ending Fund Balance | \$ 365,866 | \$ 342,383 | \$ 345,383 | \$ 350,383 | 1.4% | \$ 355,383 | 1.4% |

Pension Obligation Bond - Series 2003B

Fund 227

Description: This fund is used to account for revenues and expenditures to retire \$49,851,806 in bonds issued to fund the unfunded pension obligations of the City to the Consolidated Police Officers' and Firefighters' Pension Plans.

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

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

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

| | FY2018 Adopted | FY2018 Actual | FY2019 Adopted | FY2020 Proposed | % Change FY19 to FY20 | FY2021 Plan | % Change FY20 to FY21 |
|---|-------------------|---------------|-------------------|--------------------|-----------------------------|-------------|-----------------------------|
| Beginning Fund Balance | \$ 33,832 | \$ 33,832 | \$ 100,477 | \$ 103,478 | 3.0% | \$ 108,478 | 4.8% |
| Sources of Funds: | | | | | | | |
| Miscellaneous: | | | | | | | |
| Interest on Investments | 5,000 | 66,645 | 5,000 | 5,000 | 0.0% | 5,000 | 0.0% |
| Unrealized Gain/Loss | 648,750 | - | - | - | n/a | - | n/a |
| Transfers from: | | | | | | | |
| General Fund | 4,649,352 | 4,649,352 | 3,102,525 | 3,269,963 | 5.4% | 3,445,896 | 5.4% |
| Total Sources | 5,303,102 | 4,715,997 | 3,107,525 | 3,274,963 | 5.4% | 3,450,896 | 5.4% |
| Uses of Funds: | | | | | | | |
| Public Safety: | | | | | | | |
| Other Contractual Services | - | - | 2,000 | - | -100.0% | - | n/a |
| Principal Payments | 2,095,000 | 2,425,000 | 1,005,000 | 1,225,000 | 21.9% | 1,465,000 | 19.6% |
| Interest Payments | 2,279,136 | 2,224,352 | 2,097,525 | 2,044,963 | -2.5% | 1,980,896 | -3.1% |
| Total Uses | 4,374,136 | 4,649,352 | 3,104,525 | 3,269,963 | 5.3% | 3,445,896 | 5.4% |
| Planned addition to (appropriated of) fund balance | 928,966 | 66,645 | 3,001 | 5,000 | 66.6% | 5,000 | 0.0% |
| Ending Fund Balance | \$ 962,798 | \$ 100,477 | \$ 103,478 | \$ 108,478 | 4.8% | \$ 113,478 | 4.6% |

Guaranteed Entitlement Revenue and Refunding Bond of 2004

Fund 228

Description: This fund is used to account for revenues and expenditures associated with partial refunding of the Guaranteed Entitlement Refunding and Revenue bond of 1994 through 2017.

Funding Source: The debt service payment is funded through the Guaranteed Entitlement portion of the City's State Revenue Sharing accounts 2402-Cigarette Tax and 2403-Motor Fuel Tax.

Legal Basis: The City Commission adopted Resolution 030597 on November 10, 2003.

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

| | FY2018 Adopted | FY2018 Actual | FY2019 Adopted | FY2020 Proposed | % Change FY19 to FY20 | FY2021 Plan | % Change FY20 to FY21 |
|--|-------------------|---------------|-------------------|--------------------|-----------------------------|-------------|-----------------------------|
| Beginning Fund Balance | \$ 42,297 | \$ 42,297 | - | \$ - | n/a | \$ - | n/a |
| Sources of Funds: | | | | | | | |
| Miscellaneous: | | | | | | | |
| Interest on Investments | 5,000 | - | - | - | n/a | - | n/a |
| Total Sources | 5,000 | - | - | - | n/a | - | n/a |
| Uses of Funds: | | | | | | | |
| General Government: | | | | | | | |
| Miscellaneous | - | 42,297 | - | - | n/a | - | n/a |
| Total Uses | - | 42,297 | - | - | n/a | - | n/a |
| Planned addition to (appropriation of) fund balance | 5,000 | (42,297) | - | - | n/a | - | n/a |
| Ending Fund Balance | \$ 47,297 | - | \$ - | - | n/a | \$ - | n/a |

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 | FY2018 Actual | FY2019 Adopted | FY2020 Proposed | % Change FY19 to FY20 | FY2021 Plan | % Change FY20 to FY21 |
|--|-------------------|-------------------|-------------------|--------------------|-----------------------------|-------------------|-----------------------------|
| Beginning Fund Balance | \$ 126,510 | \$ 126,510 | \$ 131,023 | \$ 131,023 | 0.0% | \$ 131,023 | 0.0% |
| Sources of Funds: | | | | | | | |
| Miscellaneous: | | | | | | | |
| Interest on Investments | - | 4,513 | - | - | n/a | - | n/a |
| Transfer from: | | | | | | | |
| Stormwater Mgmt Utility | 164,239 | 164,239 | 164,239 | 164,239 | 0.0% | 164,239 | 0.0% |
| Total Sources | 164,239 | 168,752 | 164,239 | 164,239 | 0.0% | 164,239 | 0.0% |
| Uses of Funds: | | | | | | | |
| General Government: | | | | | | | |
| Principal Payments | 137,003 | 137,003 | 137,003 | 142,481 | 4.0% | 145,301 | 2.0% |
| Interest Payments | 27,236 | 27,236 | 27,236 | 21,758 | -20.1% | 18,937 | -13.0% |
| Total Uses | 164,239 | 164,239 | 164,239 | 164,239 | 0.0% | 164,239 | 0.0% |
| Planned addition to (appropriation of) fund balance | - | 4,513 | - | - | n/a | - | n/a |
| Ending Fund Balance | \$ 126,510 | \$ 131,023 | \$ 131,023 | \$ 131,023 | 0.0% | \$ 131,023 | 0.0% |

First Florida Government Financing Commission Bond of 2005

Fund 230

Description: This fund is used to account for revenues and expenditures related to the \$5,640,000 borrowing from the FFGFC. The proceeds from this loan will be used to fund various capital improvement projects.

Funding Source: The debt service payment is funded from General Fund, Eastside Tax Increment Fund and Stormwater Management Fund.

Legal Basis: The City Commission adopted Resolution 040897 on January 24, 2005.

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

| | FY2018 Adopted | FY2018 Actual | FY2019 Adopted | FY2020 Proposed | % Change FY19 to FY20 | FY2021 Plan | % Change FY20 to FY21 |
|--|-------------------|------------------|-------------------|--------------------|-----------------------------|-------------|-----------------------------|
| Beginning Fund Balance | \$ 141,801 | \$ 141,801 | - | \$ - | n/a | \$ - | n/a |
| Sources of Funds: | | | | | | | |
| Stormwater Mgmt Utility | - | - | - | - | n/a | - | n/a |
| Total Sources | - | - | - | - | n/a | - | n/a |
| Uses of Funds: | | | | | | | |
| Transfer to: | | | | | | | |
| Federal Forfeiture Fund | - | 6,083 | - | - | n/a | - | n/a |
| Stormwater Management | - | 4,467 | - | - | n/a | - | n/a |
| Stormwater Mgmt Surcharge | - | 908 | - | - | n/a | - | n/a |
| Tax Increment Eastside | - | 99 | - | - | n/a | - | n/a |
| General Fund | - | 130,244 | - | - | n/a | - | n/a |
| | - | 141,801 | - | - | | - | |
| Planned addition to (appropriation of) fund balance | - | (130,244) | - | - | n/a | - | n/a |
| Ending Fund Balance | \$ 141,801 | \$ 11,557 | \$ - | \$ - | n/a | \$ - | n/a |

GPD-Energy Conservation Master Lease Purchase Agreement
Fund 233

Description: This fund is used to account for revenues and expenditures associated with the lease/purchase agreement with Siemens Financial Services, Inc. for energy conservation measures at the Gainesville Police Department Headquarters building.

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

Legal Basis: The City Commission adopted Resolution 051200 on April 24, 2006.

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

| | FY2018 Adopted | FY2018 Actual | FY2019 Adopted | FY2020 Proposed | % Change FY19 to FY20 | FY2021 Plan | % Change FY20 to FY21 |
|--|-------------------|------------------|-------------------|--------------------|-----------------------------|------------------|-----------------------------|
| Beginning Fund Balance | \$ 12,040 | \$ 12,040 | \$ 37,460 | \$ 37,460 | - | \$ 37,460 | - |
| Sources of Funds: | | | | | | | |
| Miscellaneous: | | | | | | | |
| Interest on Investments | 1,000 | 436 | - | - | n/a | - | n/a |
| Transfer from: | | | | | | | |
| General Fund | 101,393 | 117,926 | - | - | n/a | - | n/a |
| Total Sources | 102,393 | 118,362 | - | - | n/a | - | n/a |
| Uses of Funds: | | | | | | | |
| General Government: | | | | | | | |
| Principal Payments | 91,028 | 90,654 | - | - | n/a | - | n/a |
| Interest Payments | 2,260 | 2,288 | - | - | n/a | - | n/a |
| Total Uses | 93,288 | 92,943 | - | - | n/a | - | n/a |
| Planned addition to (appropriation of) fund balance | 9,105 | 25,420 | - | - | n/a | - | n/a |
| Ending Fund Balance | \$ 21,145 | \$ 37,460 | \$ 37,460 | \$ 37,460 | - | \$ 37,460 | - |

Capital Improvement Revenue Note 2009

Fund 236

Description: This fund is used to account for the debt service requirements of the CIRN of 2009.

Funding Source: The debt service payment is funded from General Fund, the Solid Waste Fund and the Local Option Gas Tax (LOGT) Capital Project Fund.

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

Fund Balance: This fund is in the process of being closed. The final payment for this note was made on November 1, 2018.

| | FY2018 Adopted | FY2018 Actual | FY2019 Adopted | FY2020 Proposed | % Change FY19 to FY20 | FY2021 Plan | % Change FY20 to FY21 |
|--|-------------------|------------------|-------------------|--------------------|-----------------------------|------------------|-----------------------------|
| Beginning Fund Balance | \$ 33,453 | \$ 33,453 | \$ 17,029 | \$ 16,029 | -5.9% | \$ 16,029 | 0.0% |
| Sources of Funds: | | | | | | | |
| Miscellaneous: | | | | | | | |
| Interest on Investments | - | (1,647) | - | - | n/a | - | n/a |
| Gain/Loss on Investments | 1,000 | - | 1,000 | - | -100.0% | - | n/a |
| Transfer from: | | | | | | | |
| General Fund | 187,934 | 187,934 | 187,520 | - | -100.0% | - | n/a |
| LOGT Capital Prj Fund | 335,968 | 335,968 | 335,228 | - | -100.0% | - | n/a |
| Solid Waste Fund | 44,462 | 44,462 | 44,364 | - | -100.0% | - | n/a |
| Total Sources | 569,364 | 566,717 | 568,112 | - | -100.0% | - | n/a |
| Uses of Funds: | | | | | | | |
| General Government: | | | | | | | |
| Principal Payments | 526,875 | 526,337 | 552,875 | - | -100.0% | - | n/a |
| Interest Payments | 42,026 | 42,026 | 14,237 | - | -100.0% | - | n/a |
| Miscellaneous Costs | - | 14,778 | 2,000 | - | -100.0% | - | n/a |
| Total Uses | 568,901 | 583,141 | 569,112 | - | -100.0% | - | n/a |
| Planned addition to (appropriation of) fund balance | 463 | (16,424) | (1,000) | - | -100.0% | - | n/a |
| Ending Fund Balance | \$ 33,916 | \$ 17,029 | \$ 16,029 | \$ 16,029 | 0.0% | \$ 16,029 | 0.0% |

Capital Improvement Revenue Bond 2010

Fund 237

Description: This fund is used to account for the debt service requirements for the \$4,350,000 in planned bond issues to fund Ironwood renovations, One-Stop Homelessness Center and LED metering.

Funding Source: The debt service payment is funded from General Fund and Ironwood Golf Course.

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

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

| | FY2018 Adopted | FY2018 Actual | FY2019 Adopted | FY2020 Proposed | % Change FY19 to FY20 | FY2021 Plan | % Change FY20 to FY21 |
|--|-------------------|-------------------|-------------------|--------------------|-----------------------------|-------------------|-----------------------------|
| Beginning Fund Balance | \$ 98,866 | \$ 98,866 | \$ 104,324 | \$ 104,324 | 0.0% | \$ 106,324 | 1.9% |
| Sources of Funds: | | | | | | | |
| Miscellaneous: | | | | | | | |
| Interest on Investments | - | 5,736 | - | - | n/a | - | n/a |
| Gain/Loss on Investments | 2,000 | - | 2,000 | 2,000 | 0.0% | 2,000 | 0.0% |
| Transfer from: | | | | | | | |
| General Fund | 219,481 | 219,481 | 217,408 | 220,921 | 1.6% | 219,401 | -0.7% |
| Total Sources | 221,481 | 225,217 | 219,408 | 222,921 | 1.6% | 221,401 | -0.7% |
| Uses of Funds: | | | | | | | |
| General Government: | | | | | | | |
| Principal Payments | 129,156 | 132,647 | 176,064 | 143,119 | -18.7% | 146,609 | 2.4% |
| Interest Payments | 88,771 | 86,834 | 41,344 | 77,801 | 88.2% | 72,792 | -6.4% |
| Miscellaneous Costs | - | 278 | 2,000 | - | -100.0% | - | n/a |
| Total Uses | 217,927 | 219,759 | 219,408 | 220,920 | 0.7% | 219,401 | -0.7% |
| Planned addition to (appropriation of) fund balance | 3,554 | 5,458 | - | 2,000 | n/a | 2,000 | 0.0% |
| Ending Fund Balance | \$ 102,420 | \$ 104,324 | \$ 104,324 | \$ 106,324 | 1.9% | \$ 108,324 | 1.9% |

Revenue Refunding Note 2011

Fund 238

Description: This fund is used to account for revenues and expenditures to refinance \$6,230,000 from the FFGFC of 2002 Bond.

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

Legal Basis: The City Commission adopted Resolution 110358 on October 20, 2011.

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

| | FY2018 Adopted | FY2018 Actual | FY2019 Adopted | FY2020 Proposed | % Change FY19 to FY20 | FY2021 Plan | % Change FY20 to FY21 |
|--|-------------------|-----------------|-------------------|--------------------|-----------------------------|-----------------|-----------------------------|
| Beginning Fund Balance | \$ 15,110 | \$ 15,110 | \$ 5,832 | \$ 5,832 | 0.0% | \$ 5,832 | 0.0% |
| Sources of Funds: | | | | | | | |
| Miscellaneous: | | | | | | | |
| Interest on Investments | - | (1,414) | 2,000 | 2,000 | 0.0% | 2,000 | n/a |
| Transfer from: | | | | | | | |
| General Fund | 685,992 | 685,992 | 691,596 | 691,728 | 0.0% | 691,506 | 0.0% |
| Total Sources | 685,992 | 684,578 | 693,596 | 693,728 | 0.0% | 693,506 | 0.0% |
| Uses of Funds: | | | | | | | |
| General Government: | | | | | | | |
| External Legal Services | - | 7,864 | 2,000 | 2,000 | 0.0% | 2,000 | 0.0% |
| Principal Payments | 610,000 | 610,000 | 630,000 | 645,000 | 2.4% | 660,000 | 2.3% |
| Interest Payments | 75,992 | 75,992 | 61,596 | 46,728 | -24.1% | 31,506 | -32.6% |
| Total Uses | 685,992 | 693,856 | 693,596 | 693,728 | 0.0% | 693,506 | 0.0% |
| Planned addition to (appropriation of) fund balance | - | (9,278) | - | - | n/a | - | n/a |
| Ending Fund Balance | \$ 15,110 | \$ 5,832 | \$ 5,832 | \$ 5,832 | 0.0% | \$ 5,832 | 0.0% |

Revenue Note Series 2011A

Fund 239

Description: This fund is used to account for the debt service requirements for the \$3,730,000 bond for the Gainesville Police Headquarters project, arsenic remediation and general park improvements.

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

Legal Basis: The City Commission adopted Resolution 110542 on December 15, 2011.

Fund Balance: There is no significant change in fund balance.

| | FY2018 Adopted | FY2018 Actual | FY2019 Adopted | FY2020 Proposed | % Change FY19 to FY20 | FY2021 Plan | % Change FY20 to FY21 |
|--|-------------------|------------------|-------------------|--------------------|-----------------------------|----------------|-----------------------------|
| Beginning Fund Balance | \$ 8,251 | \$ 8,251 | \$ 16,035 | \$ 16,035 | 0.0% | \$ 18,035 | 12.5% |
| Sources of Funds: | | | | | | | |
| Miscellaneous: | | | | | | | |
| Interest on Investments | - | 8,062 | 2,000 | 2,000 | 0.0% | 2,000 | 0.0% |
| Transfer from: | | | | | | | |
| General Fund | 427,231 | 427,213 | 422,747 | 429,007 | 1.5% | 429,618 | 0.1% |
| Total Sources | 427,231 | 435,275 | 424,747 | 431,007 | 1.5% | 429,618 | -0.3% |
| Uses of Funds: | | | | | | | |
| General Government: | | | | | | | |
| Other Contractual Services | - | 278 | 2,000 | - | -100.0% | - | n/a |
| Principal Payments | 385,000 | 390,000 | 390,000 | 410,000 | 5.1% | 420,000 | 2.4% |
| Interest Payments | 41,621 | 37,213 | 32,747 | 19,007 | -42.0% | 9,618 | -49.4% |
| Total Uses | 426,621 | 427,490 | 424,747 | 429,007 | 1.0% | 429,618 | 0.1% |
| Planned addition to (appropriation of) fund balance | 610 | 7,784 | - | 2,000 | n/a | - | -100.0% |
| Ending Fund Balance | \$ 8,861 | \$ 16,035 | \$ 16,035 | \$ 18,035 | 12.5% | \$ 18,035 | 0.0% |

Revenue Refunding Note 2014

Fund 241

Description: This fund is used to account for revenues and expenditures to refinance \$14,715,000 from the CIRB of 2005 Bond.

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

Legal Basis: On February 6, 2014, adopted 130549 to authorize the issuance of a refunding note to advance refund this debt service.

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

| | FY2018 Adopted | FY2018 Actual | FY2019 Adopted | FY2020 Proposed | % Change FY19 to FY20 | FY2021 Plan | % Change FY20 to FY21 |
|--|-------------------|---------------|-------------------|--------------------|-----------------------------|-------------|-----------------------------|
| Beginning Fund Balance | \$ 36,845 | \$ 36,845 | \$ 66,173 | \$ 66,173 | 0.0% | \$ 66,173 | 0.0% |
| Sources of Funds: | | | | | | | |
| Miscellaneous: | | | | | | | |
| Interest on Investments | - | 29,606 | - | - | n/a | - | n/a |
| Gain/Loss on Investments | - | - | 2,000 | - | -100.0% | - | n/a |
| Transfer from: | | | | | | | |
| General Fund | 1,638,440 | 1,638,440 | 1,622,180 | 1,637,560 | 0.9% | 1,643,480 | 0.4% |
| Total Sources | 1,638,440 | 1,668,046 | 1,624,180 | 1,637,560 | 0.8% | 1,643,480 | 0.4% |
| Uses of Funds: | | | | | | | |
| General Government: | | | | | | | |
| Principal Payments | 1,320,000 | 1,355,000 | 1,355,000 | 1,420,000 | 4.8% | 1,460,000 | 2.8% |
| Interest Payments | 299,280 | 283,440 | 267,180 | 217,560 | -18.6% | 183,480 | -15.7% |
| Debt Service Fees | - | 278 | 2,000 | - | -100.0% | - | n/a |
| Total Uses | 1,619,280 | 1,638,718 | 1,624,180 | 1,637,560 | 0.8% | 1,643,480 | 0.4% |
| Planned addition to (appropriation of) fund balance | 19,160 | 29,328 | - | - | n/a | - | n/a |
| Ending Fund Balance | \$ 56,005 | \$ 66,173 | \$ 66,173 | \$ 66,173 | 0.0% | \$ 66,173 | 0.0% |

Capital Improvement Revenue Bond Series 2014

Fund 242

Description: This fund is used to account for revenues and expenditures to finance \$14,535,000 in capital projects.

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

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

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

| | FY2018 Adopted | FY2018 Actual | FY2019 Adopted | FY2020 Proposed | % Change FY19 to FY20 | FY2021 Plan | % Change FY20 to FY21 |
|--|-------------------|-------------------|-------------------|--------------------|-----------------------------|-------------------|-----------------------------|
| Beginning Fund Balance | \$ 179,737 | \$ 179,737 | \$ 196,456 | \$ 195,956 | -0.3% | \$ 195,956 | 0.0% |
| Sources of Funds: | | | | | | | |
| Miscellaneous: | | | | | | | |
| Interest on Investments | - | 16,996 | 1,500 | - | -100.0% | - | n/a |
| Transfer from: | | | | | | | |
| General Fund | 884,244 | 884,244 | 874,919 | 884,586 | 1.1% | 885,784 | 0.1% |
| Total Sources | 884,244 | 901,240 | 876,419 | 884,586 | 0.9% | 885,784 | 0.1% |
| Uses of Funds: | | | | | | | |
| General Government: | | | | | | | |
| Miscellaneous Fees | - | 278 | 2,000 | - | -100.0% | - | n/a |
| Principal Payments | 449,138 | 466,248 | 466,248 | 504,745 | 8.3% | 526,133 | 4.2% |
| Interest Payments | 426,979 | 417,996 | 408,671 | 379,841 | -7.1% | 359,651 | -5.3% |
| Total Uses | 876,117 | 884,522 | 876,919 | 884,586 | 0.9% | 885,784 | 0.1% |
| Planned addition to (appropriation of) fund balance | 8,127 | 16,719 | (500) | - | -100.0% | - | n/a |
| Ending Fund Balance | \$ 187,864 | \$ 196,456 | \$ 195,956 | \$ 195,956 | 0.0% | \$ 195,956 | 0.0% |

Capital Improvement Revenue Refunding Note 2016A

Fund 243

Description: This fund is used to account for the advance refunding of the outstanding Capital Improvement Revenue Note Series 2009, First Florida Governmental Financing Commission Improvement and Refunding Bonds, Series 2007 and First Florida Governmental Financing Commission Improvement and Refunding Bonds, Series 2005.

Funding Source: The debt service payment is funded from the General Fund and the Local Option Gas Tax Capital Projects Fund.

Legal Basis: The City Commission adopted Resolution 150852 on April 7, 2016.

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

| | FY2018 Adopted | FY2018 Actual | FY2019 Adopted | FY2020 Proposed | % Change FY19 to FY20 | FY2021 Plan | % Change FY20 to FY21 |
|--|-------------------|---------------|-------------------|--------------------|-----------------------------|-------------|-----------------------------|
| Beginning Fund Balance | \$ 7,227 | \$ 7,227 | \$ 37,634 | \$ 37,133 | -1.3% | \$ 37,133 | 0.0% |
| Sources of Funds: | | | | | | | |
| Miscellaneous: | | | | | | | |
| Interest on Investments | - | (183) | 1,489 | - | -100.0% | - | n/a |
| Transfer from: | | | | | | | |
| General Fund | 371,901 | 371,901 | 416,894 | 804,985 | 93.1% | 801,447 | -0.4% |
| Solid Waste | - | 30,837 | 34,229 | 120,877 | 253.1% | 120,346 | -0.4% |
| Stormwater Management | - | 30,837 | 34,229 | 54,783 | 60.0% | 54,542 | -0.4% |
| LOGT (341) | 176,658 | 176,658 | 197,896 | 382,119 | 93.1% | 380,440 | -0.4% |
| Total Sources | 548,559 | 610,051 | 684,738 | 1,362,765 | 99.0% | 1,356,775 | -0.4% |
| Uses of Funds: | | | | | | | |
| General Government: | | | | | | | |
| Miscellaneous Fees | - | 278 | 2,000 | - | -100.0% | - | n/a |
| Principal Payments | 331,056 | 331,056 | 430,805 | 1,120,000 | 160.0% | 1,140,000 | 1.8% |
| Interest Payments | 270,020 | 248,310 | 252,434 | 242,765 | -3.8% | 216,775 | -10.7% |
| Total Uses | 601,076 | 579,644 | 685,239 | 1,362,765 | 98.9% | 1,356,775 | -0.4% |
| Planned addition to (appropriation of) fund balance | (52,517) | 30,407 | (501) | - | -100.0% | - | n/a |
| Ending Fund Balance | \$ (45,290) | \$ 37,634 | \$ 37,133 | \$ 37,133 | 0.0% | \$ 37,133 | 0.0% |

Capital Improvement Revenue Refunding Note 2016B

Fund 244

Description: This fund is used to account for road construction projects.

Funding Source: The debt service payment is funded from the Local Option Gas Tax Capital Projects Fund.

Legal Basis: The City Commission adopted Resolution 150852 on April 7, 2016.

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

| | FY2018 Adopted | FY2018 Actual | FY2019 Adopted | FY2020 Proposed | % Change FY19 to FY20 | FY2021 Plan | % Change FY20 to FY21 |
|--|-------------------|-----------------|-------------------|--------------------|-----------------------------|-----------------|-----------------------------|
| Beginning Fund Balance | \$ (276) | \$ (276) | \$ 3,722 | \$ 1,722 | -53.7% | \$ 1,722 | 0.0% |
| Sources of Funds: | | | | | | | |
| Miscellaneous: | | | | | | | |
| Interest on Investments | - | 215 | - | - | n/a | - | n/a |
| Transfer from: | | | | | | | |
| LOGT (341) | 529,620 | 529,620 | 525,560 | 526,320 | 0.1% | 526,840 | 0.1% |
| Total Sources | 529,620 | 529,835 | 525,560 | 526,320 | 0.1% | 526,840 | 0.1% |
| Uses of Funds: | | | | | | | |
| General Government: | | | | | | | |
| Issuance Expense | - | (4,062) | - | - | n/a | - | n/a |
| Miscellaneous Fees | - | 278 | 2,000 | - | -100.0% | - | n/a |
| Principal Payments | 380,000 | 375,000 | 380,000 | 390,000 | 2.6% | 400,000 | 2.6% |
| Interest Payments | 145,560 | 154,620 | 145,560 | 136,320 | -6.3% | 126,840 | -7.0% |
| Total Uses | 525,560 | 525,836 | 527,560 | 526,320 | -0.2% | 526,840 | 0.1% |
| Planned addition to (appropriation of) fund balance | 4,060 | 3,998 | (2,000) | - | -100.0% | - | n/a |
| Ending Fund Balance | \$ 3,784 | \$ 3,722 | \$ 1,722 | \$ 1,722 | 0.0% | \$ 1,722 | 0.0% |

FY17 Debt Service Fund

Fund 245

Description: This fund will be used to account for the costs associated with Fire Station #1 and technology investments.

Funding Source: The debt service payment will be funded by the General Fund.

Legal Basis: This debt service fund will be approved by the City Commission.

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

| | FY2018 Adopted | FY2018 Actual | FY2019 Adopted | FY2020 Proposed | % Change FY19 to FY20 | FY2021 Plan | % Change FY20 to FY21 |
|--|-------------------|-------------------|-------------------|--------------------|-----------------------------|-------------------|-----------------------------|
| Beginning Fund Balance | \$ - | \$ - | \$ 130,135 | \$ - | -100.0% | \$ (2,000) | n/a |
| Sources of Funds: | | | | | | | |
| Miscellaneous: | | | | | | | |
| Interest on Investments | - | 19,192 | - | - | n/a | - | n/a |
| Debt Issuance | 648,750 | 10,365,000 | - | - | n/a | - | n/a |
| Transfer from: | | | | | | | |
| General Fund | - | 648,750 | 610,500 | 684,688 | 12.2% | 683,138 | -0.2% |
| Total Sources | 648,750 | 11,032,942 | 610,500 | 684,688 | 12.2% | 683,138 | -0.2% |
| Uses of Funds: | | | | | | | |
| General Government: | | | | | | | |
| Miscellaneous Fees | - | 25,289 | 2,000 | 2,000 | 0.0% | 2,000 | 0.0% |
| Issuance Fees | - | 13,154 | - | - | n/a | - | n/a |
| Principal Payments | - | 330,000 | 330,000 | 420,000 | 27.3% | 430,000 | 2.4% |
| Interest Payments | - | 234,364 | 280,500 | 264,688 | -5.6% | 253,138 | -4.4% |
| Transfer to: | | | | | | | |
| Capital Project Fund (357) | 648,750 | 9,200,000 | - | - | n/a | - | n/a |
| Capital Project Fund (302) | - | 1,100,000 | - | - | n/a | - | n/a |
| Total Uses | 648,750 | 10,902,807 | 612,500 | 686,688 | 12.1% | 685,138 | -0.2% |
| Planned addition to (appropriation of) fund balance | - | 130,135 | (2,000) | (2,000) | 0.0% | (2,001) | 0.0% |
| Ending Fund Balance | \$ - | \$ 130,135 | \$ 128,135 | \$ (2,000) | -101.6% | \$ (4,001) | 100.0% |

Capital Projects Funds are used to account for financial resources to be used for the acquisition or construction of major capital facilities (other than those financed by Proprietary Funds and Trust Funds).

| Capital Projects Funds | | |
|--|--|---|
| General Capital Projects | Central Fleet Garage Project | CIRN 2009 Bond Capital Projects |
| Public Improvement Construction Fund | Capital Improvement Revenue Bonds of 2005 Capital Projects | Wild Spaces Public Places .5 Cent Sales Tax |
| Greenspace Acquisition | Kennedy Home Acquisition/ Demolition | Wild Space Public Places Land Acquisition |
| FY1996 Road Improvement | Campus Development Agreement | Senior Recreation Center |
| FFGFC 2002 Capital Projects | Energy Conservation Projects | CIRB 2010 Capital Projects |
| Fifth Ave/Pleasant Street Rehabilitation Project | 5-Cents Local Option Gas Tax (LOGT) Capital Projects | Revenue Note 2011A Capital Projects |
| FFGFC 2005 Capital Projects | Additional 5 Cents LOGT CIRN 2009 Projects | Downtown Parking Garage |
| Depot Avenue Stormwater Facility | TMS Building Construction | CIRB 2014 Capital Projects |
| Facilities Maintenance Recurring Fund | Equipment Replacement Fund | Roadway Resurfacing Program |
| Capital Improvement Revenue Note 2016B | Beazer Settlement Capital Projects | CIRB 2017 Capital Projects |
| Wild Spaces Public Places Sales Tax Fund | Wild Spaces Public Places Joint Projects | Capital Improvement Revenue Bond 2019 |
| Technology Capital Fund | | |

All Capital Projects Funds
Summary of Revenues and Expenses

| | FY2018 Adopted | FY2018 Actual | FY2019 Adopted | FY2020 Proposed | % Change FY19 to FY20 | FY2021 Plan | % Change FY20 to FY21 |
|--|-------------------|---------------|-------------------|--------------------|-----------------------------|---------------|-----------------------------|
| Beginning Fund Balance | \$ 38,694,565 | \$ 38,694,565 | \$ 39,245,233 | \$ 36,594,713 | -6.8% | \$ 34,346,854 | -6.1% |
| Sources of Funds by Category: | | | | | | | |
| Taxes | 1,900,000 | * 10,050,549 | 1,900,000 | 1,900,000 | 0.0% | 1,900,000 | 0.0% |
| Miscellaneous Revenues | 1,109,206 | 923,599 | - | - | n/a | - | n/a |
| Transfers | 4,478,798 | 15,165,197 | 17,459,026 | 4,025,122 | -76.9% | 4,030,482 | 0.1% |
| Total Sources | 7,488,004 | 26,139,345 | 19,359,026 | 5,925,122 | -69.4% | 5,930,482 | 0.1% |
| Uses of Funds: | | | | | | | |
| General Government | 625,000 | 1,942,865 | 4,004,511 | 781,337 | -80.5% | 774,337 | -0.9% |
| Public Safety | 1,524,424 | 8,847,837 | 4,048,565 | 671,300 | -83.4% | 565,800 | -15.7% |
| Physical Environment | - | 930,457 | - | - | n/a | - | n/a |
| Transportation | 2,267,256 | 8,542,890 | 11,549,566 | 5,465,897 | -52.7% | 5,605,397 | 2.6% |
| Economic Environment | 10,000 | 669,306 | 10,000 | - | -100.0% | - | n/a |
| Human Services | 1,398,170 | 28,169 | 598,170 | - | -100.0% | - | n/a |
| Cultural & Recreation | 124,000 | 2,828,893 | 507,180 | 3,344,160 | 559.4% | 1,738,160 | -48.0% |
| Transfers to Other Funds | 1,495,905 | 1,519,381 | 1,495,905 | 1,616,216 | 8.0% | 1,615,554 | 0.0% |
| Total Uses | 7,444,755 | 25,309,799 | 22,213,897 | 11,878,910 | -46.5% | 10,299,248 | -13.3% |
| Planned addition to (appropriation of) fund balance | 43,249 | 829,545 | (2,854,871) | (5,953,788) | 108.5% | (4,368,766) | -26.6% |
| Ending Fund Balance | \$ 38,737,814 | \$ 39,524,110 | \$ 36,390,363 | \$ 30,640,926 | -15.8% | \$ 29,978,089 | -2.2% |

* FY18 Actual Taxes include Wild Spaces Public Places (WSPP) revenue. The revenue isn't budgeted, it is recognized when received.

General Capital Projects Fund
Fund 302

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

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

Legal Basis: Each year the City Commission approves this allocation through the Capital Improvement Plan and budget process.

Fund Balance: Fund balance includes amounts unspent but budgeted in prior years for ongoing long-term capital projects.
There are both restricted and assigned fund balance within this fund.

| | FY2018 Adopted | FY2018 Actual | FY2019 Adopted | FY2020 Proposed | % Change FY19 to FY20 | FY2021 Plan | % Change FY20 to FY21 |
|--|-------------------|------------------|-------------------|--------------------|-----------------------------|----------------|-----------------------------|
| Beginning Fund Balance | \$ 5,015,886 | \$ 5,015,886 | \$ 3,407,711 | \$ 3,407,711 | 0.0% | \$ 3,363,734 | -1.3% |
| Sources of Funds: | | | | | | | |
| Miscellaneous: | | | | | | | |
| Donations/Contributions | - | 850 | - | - | n/a | - | n/a |
| Transfers: | | | | | | | |
| General Fund (001) | 866,729 | 965,152 | 346,957 | 339,903 | -2.0% | 339,903 | 0.0% |
| CIRB FY17 Bond (245) | - | 1,100,000 | - | - | n/a | - | n/a |
| Total Sources | 866,729 | 2,066,002 | 346,957 | 339,903 | -2.0% | 339,903 | 0.0% |
| Uses of Funds: | | | | | | | |
| General Government: | | | | | | | |
| City Equipment - CoxCom Capital | - | 31,672 | - | - | n/a | - | n/a |
| E/Gov Software & Hardware | - | 45,000 | - | - | n/a | - | n/a |
| ERP/Technology Investment | - | 383,148 | - | - | n/a | - | n/a |
| Info Tech Network Equip | - | 46,730 | - | - | n/a | - | n/a |
| Security Access System | - | 101 | - | - | n/a | - | n/a |
| Civil Emergency Events | - | 24,476 | - | - | n/a | - | n/a |
| Heartwood Loan | - | 898,185 | - | - | n/a | - | n/a |
| PW Public Works Compound Master Plan | - | - | - | - | n/a | 78,000 | n/a |
| Custodial Services | - | 29,363 | 29,511 | 43,977 | 49.0% | 43,977 | 0.0% |
| FLEET Electric Charging Stations | - | - | - | 40,000 | n/a | - | -100.0% |
| Public Safety: | | | | | | | |
| F/S HVAC, Roof, Plumbing, Electric | 22,457 | 13,371 | - | - | n/a | - | n/a |
| GFR Equipment Replacement | 171,101 | 146,101 | - | - | n/a | - | n/a |
| Fire Station 1 | - | 363,948 | - | - | n/a | - | n/a |
| Mold Remediation-Fire Station 2 | - | 87,822 | - | - | n/a | - | n/a |
| Fire Station 5 Renovations | - | 3,864 | - | - | n/a | - | n/a |
| GPD Body Worn Cameras | 100,000 | 100,000 | 81,729 | - | -100.0% | - | n/a |
| GPD Taser Program | 63,165 | 63,165 | 65,717 | - | -100.0% | - | n/a |
| GPD It Replacement/Support (Fiber) | 92,210 | 34,673 | - | - | n/a | - | n/a |
| GPD It Replacement/Support (Server Backup) | 112,702 | 112,702 | 30,000 | - | -100.0% | - | n/a |
| GPD Storage Shelving | - | 3,382 | - | - | n/a | - | n/a |
| GPD Incinerator | - | 2,729 | - | - | n/a | - | n/a |
| GPD Reichert House Fencing | - | - | - | 31,500 | n/a | - | -100.0% |

Continued on next page

General Capital Projects Fund
Fund 302-continued

| | FY2018 Adopted | FY2018 Actual | FY2019 Adopted | FY2020 Proposed | % Change FY19 to FY20 | FY2021 Plan | % Change FY20 to FY21 |
|--|---------------------|---------------------|---------------------|---------------------|-----------------------------|---------------------|-----------------------------|
| Uses of Funds (continued): | | | | | | | |
| Physical Environment: | | | | | | | |
| Depot Avenue Facility | - | 9,967 | - | - | n/a | - | n/a |
| Southwest Service Area Modular Building | - | 4,451 | - | - | n/a | - | n/a |
| Building 211 Renovations and Improvements | - | 233,943 | - | - | n/a | - | n/a |
| 217 Building | - | 45,756 | - | - | n/a | - | n/a |
| Catalyst IT build out | - | 3,100 | - | - | n/a | - | n/a |
| Development Services | - | 91,812 | - | - | n/a | - | n/a |
| Transportation: | | | | | | | |
| CSX/6th Street Project | - | 82,895 | - | - | n/a | - | n/a |
| Depot Avenue | - | 60,974 | - | - | n/a | - | n/a |
| 8th Avenue Project | - | 428,295 | - | - | n/a | - | n/a |
| Median Project | 15,000 | 3,522 | 15,000 | - | -100.0% | 15,000 | n/a |
| Parking Garage Maintenance/Repairs | 91,040 | 75,119 | - | - | n/a | - | n/a |
| NW 2nd Street Sidewalk | 97,000 | - | - | - | n/a | - | n/a |
| Pavement Management System | - | 10,317 | - | - | n/a | - | n/a |
| PW Radio Replacement | - | 6,477 | - | - | n/a | - | n/a |
| Sidewalk Construction | 100,000 | 21,135 | 100,000 | 110,000 | 10.0% | 110,000 | 0.0% |
| 2nd Street Concept Design | - | 25,000 | - | - | n/a | - | n/a |
| MOB Implementation of one-way corridors | - | - | - | 58,403 | n/a | 36,903 | -36.8% |
| MOB ADA Curb Ramp Retrofits | - | - | - | 50,000 | n/a | 50,000 | 0.0% |
| Economic Environment: | | | | | | | |
| GTEC Capital Improvements | - | 42,280 | - | - | n/a | - | n/a |
| Human Services: | | | | | | | |
| Cultural & Recreation: | | | | | | | |
| Bivens Arm Marsh Restoration | - | 16,175 | - | - | n/a | - | n/a |
| Boardwalk Replacement | 25,000 | 1,237 | 25,000 | 50,000 | 100.0% | 50,000 | 0.0% |
| Facility & Park equipment replacement | - | 6,563 | - | - | n/a | - | n/a |
| Cone Park Upgrades | - | 78,319 | - | - | n/a | - | n/a |
| Greentree/Kiwanis Park | - | 11,125 | - | - | n/a | - | n/a |
| Hogtown Park - Home Depot | - | 1,807 | - | - | n/a | - | n/a |
| Transfers to: | | | | | | | |
| Wild Spaces Public Places (358) | - | 8,476 | - | - | n/a | - | n/a |
| Arts in Public Places (619) | - | 15,000 | - | - | n/a | - | n/a |
| Total Uses | 889,675 | 3,674,176 | 346,957 | 383,880 | 10.6% | 383,880 | 0.0% |
| Planned addition to (appropriation of) fund balance | (22,946) | (1,608,174) | (0) | (43,977) | n/a | (43,977) | 0.0% |
| Ending Fund Balance | \$ 4,992,940 | \$ 3,407,712 | \$ 3,407,711 | \$ 3,363,734 | -1.3% | \$ 3,319,757 | -1.3% |

Public Improvement Construction Fund Capital Projects Fund
Fund 304

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

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

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

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

The fund balance within this fund is assigned.

| | FY2018 Adopted | FY2018 Actual | FY2019 Adopted | FY2020 Proposed | % Change FY19 to FY20 | FY2021 Plan | % Change FY20 to FY21 |
|--|-------------------|---------------|-------------------|--------------------|-----------------------------|-------------|-----------------------------|
| Beginning Fund Balance | \$ 12,801 | \$ 12,801 | \$ 930 | \$ 930 | 0.0% | \$ 930 | 0.0% |
| Sources of Funds: | | | | | | | |
| Miscellaneous: | | | | | | | |
| Interest on Investments | - | 43 | - | - | n/a | - | n/a |
| Total Sources | - | 43 | - | - | n/a | - | n/a |
| Uses of Funds: | | | | | | | |
| Capital Projects | - | 11,914 | - | - | n/a | - | n/a |
| Total Uses | - | 11,914 | - | - | n/a | - | n/a |
| Planned addition to (appropriation of) fund balance | - | (11,871) | - | - | n/a | - | n/a |
| Ending Fund Balance | \$ 12,801 | \$ 930 | \$ 930 | \$ 930 | 0.0% | \$ 930 | 0.0% |

Greenspace Acquisition & Community Improvement Fund
Fund 306

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

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

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

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

The fund balance within this fund is assigned.

| | FY2018 Adopted | FY2018 Actual | FY2019 Adopted | FY2020 Proposed | % Change FY19 to FY20 | FY2021 Plan | % Change FY20 to FY21 |
|--|---------------------|-------------------|-------------------|--------------------|-----------------------------|-------------------|-----------------------------|
| Beginning Fund Balance | \$ 1,294,210 | \$ 1,294,210 | \$ 827,500 | \$ 827,500 | -36.1% | \$ 827,500 | 0.0% |
| Sources of Funds: | | | | | | | |
| Miscellaneous: | | | | | | | |
| Property Sales | - | 10,000 | - | - | n/a | - | n/a |
| Interest on Investments | - | 31,025 | - | - | | - | |
| Total Sources | - | 41,025 | - | - | n/a | - | n/a |
| Uses of Funds: | | | | | | | |
| Physical Environment: | | | | | | | |
| Bivens Arm Nature Addition | - | 1,990 | - | - | n/a | - | n/a |
| Morningside Addition-Demetree | - | 1,995 | - | - | n/a | - | n/a |
| Morningside Buffers/Dept of Corrections | - | 3,750 | - | - | n/a | - | n/a |
| Weiss property acquisition | - | 500,000 | - | - | n/a | - | n/a |
| Total Uses | - | 507,735 | - | - | n/a | - | n/a |
| Planned addition to (appropriation of) fund balance | - | (466,710) | - | - | n/a | - | n/a |
| Ending Fund Balance | \$ 1,294,210 | \$ 827,500 | \$ 827,500 | \$ 827,500 | 0.0% | \$ 827,500 | 0.0% |

FY1996 Road Improvement Fund
Fund 323

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

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

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

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

The fund balance within this fund is assigned.

| | FY2018 Adopted | FY2018 Actual | FY2019 Adopted | FY2020 Proposed | % Change FY19 to FY20 | FY2021 Plan | % Change FY20 to FY21 |
|--|-------------------|---------------|-------------------|--------------------|-----------------------------|-------------|-----------------------------|
| Beginning Fund Balance | \$ 65,541 | \$ 65,541 | \$ 374 | \$ 374 | 0.0% | \$ 374 | 0.0% |
| Sources of Funds: | | | | | | | |
| Miscellaneous: | | | | | | | |
| Interest on Investments | 5,000 | 127 | - | - | n/a | - | n/a |
| Total Sources | 5,000 | 127 | - | - | n/a | - | n/a |
| Uses of Funds: | | | | | | | |
| Transportation: | | | | | | | |
| NW 2nd Street Sidewalk | 5,000 | 4,680 | - | - | n/a | - | n/a |
| 8th Avenue Study | - | 60,614 | - | - | n/a | - | n/a |
| Total Uses | 5,000 | 65,294 | - | - | n/a | - | n/a |
| Planned addition to (appropriation of) fund balance | - | (65,167) | - | - | n/a | - | n/a |
| Ending Fund Balance | \$ 65,541 | \$ 374 | \$ 374 | \$ 374 | 0.0% | \$ 374 | 0.0% |

FFGFC 2002 Capital Projects Fund

Fund 328

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

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

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

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

The fund balance within this fund is assigned.

| | FY2018 Adopted | FY2018 Actual | FY2019 Adopted | FY2020 Proposed | % Change FY19 to FY20 | FY2021 Plan | % Change FY20 to FY21 |
|--|-------------------|-------------------|-------------------|--------------------|-----------------------------|-------------------|-----------------------------|
| Beginning Fund Balance | \$ 529,099 | \$ 529,099 | \$ 375,743 | \$ 375,743 | 0.0% | \$ 375,743 | 0.0% |
| Sources of Funds: | | | | | | | |
| Miscellaneous: | | | | | | | |
| Interest on Investments | 10,246 | 11,341 | - | - | n/a | - | n/a |
| Total Sources | 10,246 | 11,341 | - | - | n/a | - | n/a |
| Uses of Funds: | | | | | | | |
| General Government: | | | | | | | |
| Info Tech Network Equip | - | 4,451 | - | - | n/a | - | n/a |
| Elevator Replacement | - | 68,741 | - | - | n/a | - | n/a |
| Security Access System | - | 1,450 | - | - | - | - | - |
| Physical Environment | | | | | | | |
| Building 211 Renovations and Improvements | - | 33,694 | - | - | n/a | - | n/a |
| Public Safety: | | | | | | | |
| FS Exhaust System | 10,246 | - | - | - | n/a | - | n/a |
| Transportation: | | | | | | | |
| CSX/6th Street Project | - | 4,276 | - | - | n/a | - | n/a |
| Parking Management System | - | 6,248 | - | - | n/a | - | n/a |
| PW Management System | - | 7,526 | - | - | n/a | - | n/a |
| Culture & Recreation: | | | | | | | |
| Smokey Bear Restrooms | - | 38,310 | - | - | n/a | - | n/a |
| Total Uses | 10,246 | 164,697 | - | - | n/a | - | n/a |
| Planned addition to (appropriation of) fund balance | - | (153,356) | - | - | n/a | - | n/a |
| Ending Fund Balance | \$ 529,099 | \$ 375,743 | \$ 375,743 | \$ 375,743 | 0.0% | \$ 375,743 | 0.0% |

FFGFC 2002 Fifth Ave/Pleasant Street Projects Fund
Fund 330

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

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

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

Fund Balance: This fund is in the process of being closed.
The fund balance within this fund is assigned.

| | FY2018 Adopted | FY2018 Actual | FY2019 Adopted | FY2020 Proposed | % Change FY19 to FY20 | FY2021 Plan | % Change FY20 to FY21 |
|--|-------------------|---------------|-------------------|--------------------|-----------------------------|-------------|-----------------------------|
| Beginning Fund Balance | \$ 7,979 | \$ 7,979 | \$ 8,164 | \$ 8,164 | 0.0% | \$ 8,164 | 0.0% |
| Sources of Funds: | | | | | | | |
| Miscellaneous: | | | | | | | |
| Interest on Investments | - | 185 | - | - | n/a | - | n/a |
| Total Sources | - | 185 | - | - | n/a | - | n/a |
| Uses of Funds: | | | | | | | |
| Economic Environment: | | | | | | | |
| Capital Projects | - | - | - | - | n/a | - | n/a |
| Total Uses | - | - | - | - | n/a | - | n/a |
| Planned addition to (appropriation of) fund balance | - | 185 | - | - | n/a | - | n/a |
| Ending Fund Balance | \$ 7,979 | \$ 8,164 | \$ 8,164 | \$ 8,164 | 0.0% | \$ 8,164 | 0.0% |

Downtown Parking Garage Fund

Fund 331

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

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

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

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

The fund balance within this fund is restricted.

| | FY2018 Adopted | FY2018 Actual | FY2019 Adopted | FY2020 Proposed | % Change FY19 to FY20 | FY2021 Plan | % Change FY20 to FY21 |
|--|-------------------|---------------|-------------------|--------------------|-----------------------------|-------------|-----------------------------|
| Beginning Fund Balance | \$ 953 | \$ 953 | \$ 954 | \$ 954 | 0.0% | \$ 954 | 0.0% |
| Sources of Funds: | | | | | | | |
| Miscellaneous: | | | | | | | |
| Interest on Investments | 960 | 1 | - | - | n/a | - | n/a |
| Total Sources | 960 | 1 | - | - | n/a | - | n/a |
| Uses of Funds: | | | | | | | |
| Transportation: | | | | | | | |
| Parking Garage Maint/Repairs | 960 | - | - | - | n/a | - | n/a |
| Total Uses | 960 | - | - | - | n/a | - | n/a |
| Planned addition to (appropriation of) fund balance | - | 1 | - | - | n/a | - | n/a |
| Ending Fund Balance | \$ 953 | \$ 954 | \$ 954 | \$ 954 | 0.0% | \$ 954 | 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 | FY2018 Actual | FY2019 Adopted | FY2020 Proposed | % Change FY19 to FY20 | FY2021 Plan | % Change FY20 to FY21 |
|--|-------------------|---------------|-------------------|--------------------|-----------------------------|-------------|-----------------------------|
| Beginning Fund Balance | \$ 118,534 | \$ 118,534 | \$ 121,280 | \$ 121,280 | 0.0% | \$ 121,280 | 0.0% |
| Sources of Funds: | | | | | | | |
| Miscellaneous: | | | | | | | |
| Interest on Investments | 5,000 | 2,746 | - | - | n/a | - | n/a |
| Total Sources | 5,000 | 2,746 | - | - | n/a | - | n/a |
| Uses of Funds: | | | | | | | |
| General Government: | | | | | | | |
| OLB Lobby Renovations | 5,000 | - | - | - | n/a | - | n/a |
| Total Uses | 5,000 | - | - | - | n/a | - | n/a |
| Planned addition to (appropriation of) fund balance | - | 2,746 | - | - | n/a | - | n/a |
| Ending Fund Balance | \$ 118,534 | \$ 121,280 | \$ 121,280 | \$ 121,280 | 0.0% | \$ 121,280 | 0.0% |

Depot Avenue Stormwater Facility
Fund 333

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

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

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

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

The fund balance within this fund is restricted.

| | FY2018 Adopted | FY2018 Actual | FY2019 Adopted | FY2020 Proposed | % Change FY19 to FY20 | FY2021 Plan | % Change FY20 to FY21 |
|--|-------------------|---------------|-------------------|--------------------|-----------------------------|-------------|-----------------------------|
| Beginning Fund Balance | \$ (562) | \$ (562) | \$ (2,971) | \$ (2,971) | 0.0% | \$ (2,971) | 0.0% |
| Sources of Funds: | | | | | | | |
| Miscellaneous: | | | | | | | |
| Interest on Investments | - | (2,409) | - | - | n/a | - | n/a |
| Total Sources | - | (2,409) | - | - | n/a | - | n/a |
| Uses of Funds: | | | | | | | |
| Transfers: | | | | | | | |
| Total Uses | - | - | - | - | n/a | - | n/a |
| Planned addition to (appropriation of) fund balance | - | (2,409) | - | - | n/a | - | n/a |
| Ending Fund Balance | \$ (562) | \$ (2,971) | \$ (2,971) | \$ (2,971) | 0.0% | \$ (2,971) | 0.0% |

Central Fleet Garage Project Fund
Fund 334

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

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

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

Fund Balance: This fund is in the process of being closed.
The fund balance within this fund is assigned.

| | FY2018 Adopted | FY2018 Actual | FY2019 Adopted | FY2020 Proposed | % Change FY19 to FY20 | FY2021 Plan | % Change FY20 to FY21 |
|--|-------------------|---------------|-------------------|--------------------|-----------------------------|---------------|-----------------------------|
| Beginning Fund Balance | \$ 440 | \$ 440 | \$ 440 | \$ 440 | 0.0% | \$ 440 | 0.0% |
| Sources of Funds: | | | | | | | |
| Intergovernmental: | | | | | | | |
| Total Sources | - | - | - | - | n/a | - | n/a |
| Uses of Funds: | | | | | | | |
| General Government: | | | | | | | |
| Total Uses | - | - | - | - | n/a | - | n/a |
| Planned addition to (appropriation of) fund balance | - | - | - | - | n/a | - | n/a |
| Ending Fund Balance | \$ 440 | \$ 440 | \$ 440 | \$ 440 | 0.0% | \$ 440 | 0.0% |

Capital Improvement Revenue Bond 2005 Capital Projects Fund
Fund 335

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

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

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

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

The fund balance within this fund is assigned.

| | FY2018 Adopted | FY2018 Actual | FY2019 Adopted | FY2020 Proposed | % Change FY19 to FY20 | FY2021 Plan | % Change FY20 to FY21 |
|--|---------------------|-------------------|-------------------|--------------------|-----------------------------|-------------------|-----------------------------|
| Beginning Fund Balance | \$ 1,171,467 | \$ 1,171,467 | \$ 742,579 | \$ 742,579 | 0.0% | \$ 742,579 | 0.0% |
| Sources of Funds: | | | | | | | |
| Miscellaneous: | | | | | | | |
| Interest on Investments | 65,000 | 19,739 | - | - | n/a | - | n/a |
| Total Sources | 65,000 | 19,739 | - | - | n/a | - | n/a |
| Uses of Funds: | | | | | | | |
| General Government: | | | | | | | |
| City Hall Renovations | 20,000 | - | - | - | n/a | - | n/a |
| OLB Lobby Renovations | 45,000 | - | - | - | n/a | - | n/a |
| Public Facilities Master Plan | - | 65,936 | - | - | n/a | - | n/a |
| Elevators- OLB, TCA, TCB | - | 18,351 | - | - | n/a | - | n/a |
| Public Safety: | | | | | | | |
| Fire Station No 8 | - | 13,149 | - | - | n/a | - | n/a |
| Economic Environment: | | | | | | | |
| Economic Development Prjts | - | 17,725 | - | - | n/a | - | n/a |
| SEGRI | - | 309,466 | - | - | n/a | - | n/a |
| Cultural & Recreation: | | | | | | | |
| Reserve Park Planning, Design | - | 24,000 | - | - | n/a | - | n/a |
| Total Uses | 65,000 | 448,627 | - | - | n/a | - | n/a |
| Planned addition to (appropriation of) fund balance | - | (428,888) | - | - | n/a | - | n/a |
| Ending Fund Balance | \$ 1,171,467 | \$ 742,579 | \$ 742,579 | \$ 742,579 | 0.0% | \$ 742,579 | 0.0% |

Kennedy Homes Acquisition/Demolition Fund
Fund 336

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

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

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

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

The fund balance within this fund is assigned.

| | FY2018 Adopted | FY2018 Actual | FY2019 Adopted | FY2020 Proposed | % Change FY19 to FY20 | FY2021 Plan | % Change FY20 to FY21 |
|--|-------------------|-------------------|-------------------|--------------------|-----------------------------|-------------------|-----------------------------|
| Beginning Fund Balance | \$ 415,665 | \$ 415,665 | \$ 121,330 | \$ 121,330 | 0.0% | \$ 121,330 | 0.0% |
| Sources of Funds: | | | | | | | |
| Miscellaneous: | | | | | | | |
| Total Sources | - | - | - | - | n/a | - | n/a |
| Uses of Funds: | | | | | | | |
| Economic Environment: | | | | | | | |
| Kennedy Homes Demolition | - | 294,335 | - | - | n/a | - | n/a |
| Total Uses | - | 294,335 | - | - | n/a | - | n/a |
| Planned addition to (appropriation of) fund balance | - | (294,335) | - | - | n/a | - | n/a |
| Ending Fund Balance | \$ 415,665 | \$ 121,330 | \$ 121,330 | \$ 121,330 | 0.0% | \$ 121,330 | 0.0% |

Campus Development Agreement Capital Projects Fund

Fund 339

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

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

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

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

There are both restricted and assigned fund balance within this fund.

| | FY2018 Adopted | FY2018 Actual | FY2019 Adopted | FY2020 Proposed | % Change FY19 to FY20 | FY2021 Plan | % Change FY20 to FY21 |
|--|---------------------|---------------------|---------------------|---------------------|-----------------------------|---------------------|-----------------------------|
| Beginning Fund Balance | \$ 6,064,171 | \$ 6,064,171 | \$ 5,514,974 | \$ 5,419,442 | -1.7% | \$ 5,419,442 | 0.0% |
| Sources of Funds: | | | | | | | |
| Miscellaneous: | | | | | | | |
| Interest on Investments | 800,000 | 140,148 | - | - | n/a | - | n/a |
| Total Sources | 800,000 | 140,148 | - | - | n/a | - | n/a |
| Uses of Funds: | | | | | | | |
| Human Services: | | | | | | | |
| UF Partnership Projects | 800,000 | - | - | - | n/a | - | n/a |
| UF Fellowship Program | - | 27,412 | - | - | n/a | - | n/a |
| UF Fellowship Program - Clerk | - | 757 | - | - | n/a | - | n/a |
| Transportation: | | | | | | | |
| Archer Rd/Gale Lemerand Dr | - | 45,623 | 95,532 | - | -100.0% | - | n/a |
| Bike/Ped Facilities (UF Context Area) | - | 311,262 | - | - | n/a | - | n/a |
| Traffic Management System | - | 304,291 | - | - | n/a | - | n/a |
| Total Uses | 800,000 | 689,344 | 95,532 | - | -100.0% | - | n/a |
| Planned addition to (appropriation of) fund balance | - | (549,197) | (95,532) | - | -100.0% | - | n/a |
| Ending Fund Balance | \$ 6,064,171 | \$ 5,514,974 | \$ 5,419,442 | \$ 5,419,442 | 0.0% | \$ 5,419,442 | 0.0% |

Energy Conservation Capital Projects Fund
Fund 340

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

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

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

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

The fund balance within this fund is assigned.

| | FY2018 Adopted | FY2018 Actual | FY2019 Adopted | FY2020 Proposed | % Change FY19 to FY20 | FY2021 Plan | % Change FY20 to FY21 |
|--|-------------------|---------------|-------------------|--------------------|-----------------------------|-------------|-----------------------------|
| Beginning Fund Balance | \$ 16,430 | \$ 16,430 | \$ 14,978 | \$ 14,978 | 0.0% | \$ 14,978 | 0.0% |
| Sources of Funds: | | | | | | | |
| Miscellaneous: | | | | | | | |
| Interest on Investments | - | 384 | - | - | n/a | - | n/a |
| Total Sources | - | 384 | - | - | n/a | - | n/a |
| Uses of Funds: | | | | | | | |
| General Government: | | | | | | | |
| Building 211 Renovations and Improvements | - | 1,750 | - | - | n/a | - | n/a |
| Elevator Replacement | - | 86 | - | - | n/a | - | n/a |
| Total Uses | - | 1,836 | - | - | n/a | - | n/a |
| Planned addition to (appropriation of) fund balance | - | (1,452) | - | - | n/a | - | n/a |
| Ending Fund Balance | \$ 16,430 | \$ 14,978 | \$ 14,978 | \$ 14,978 | 0.0% | \$ 14,978 | 0.0% |

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

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

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

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

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

| | FY2018 Adopted | FY2018 Actual | FY2019 Adopted | FY2020 Proposed | % Change FY19 to FY20 | FY2021 Plan | % Change FY20 to FY21 |
|--|---------------------|---------------------|-----------------------|-----------------------|-----------------------------|-----------------------|-----------------------------|
| Beginning Fund Balance | \$ 3,403,420 | \$ 3,403,420 | \$ 1,211,327 | \$ (1,259,501) | -204.0% | \$ (3,463,383) | 175.0% |
| Sources of Funds: | | | | | | | |
| Taxes: | | | | | | | |
| LOGT-Additional 5 Cent | 1,900,000 | 2,253,812 | 1,900,000 | 1,900,000 | 0.0% | 1,900,000 | 0.0% |
| Charges for Services: | | | | | | | |
| Property Rental | - | 10,800 | - | - | n/a | - | n/a |
| Miscellaneous: | | | | | | | |
| Interest on Investments | - | 46,385 | - | - | n/a | - | n/a |
| Total Sources | 1,900,000 | 2,310,997 | 1,900,000 | 1,900,000 | 0.0% | 1,900,000 | 0.0% |
| Uses of Funds: | | | | | | | |
| Transportation: | | | | | | | |
| Depot Avenue | - | 1,799,707 | - | - | n/a | - | n/a |
| SW 62nd Blvd Reconstruction | 276,400 | - | 2,402,800 | - | -100.0% | - | n/a |
| NE 8th Avenue Reconstruction | - | - | 293,108 | - | -100.0% | - | n/a |
| SE 4th Street Reconstruction | - | 36,445 | - | - | n/a | - | n/a |
| North Main Street Resurfacing | 165,000 | - | - | - | n/a | - | n/a |
| NW 16th Terrace Resurfacing | - | - | 72,674 | - | -100.0% | - | n/a |
| NW 16th Avenue & NW 2nd Street S | - | - | 120,000 | - | -100.0% | - | n/a |
| SW 6th St Resurfacing | - | 797,239 | - | - | n/a | - | n/a |
| NW 8th Avenue Resurfacing | - | 381,855 | - | - | n/a | - | n/a |
| Sidewalks | - | 5,598 | - | - | n/a | - | n/a |
| NE 9th St Reconstruction | - | - | - | 164,000 | n/a | 1,066,000 | 550.0% |
| NW 2nd Street Reconstruction | - | - | - | 338,000 | n/a | - | -100.0% |
| NE 31 Ave Reconstruction | - | - | - | 375,000 | n/a | - | -100.0% |
| SW 39th Blvd Reconstruction | - | - | - | - | n/a | 405,000 | n/a |
| SW 35th Blvd Reconstruction | - | - | - | - | n/a | 190,000 | n/a |
| SW 27th St Reconstruction | - | - | - | - | n/a | 30,000 | n/a |
| N Main St Reconstruction | - | - | - | 930,000 | n/a | - | -100.0% |
| SW 23rd Ter Reconstruction | - | - | - | - | n/a | 260,000 | n/a |
| SE 10th Ave Reconstruction | - | - | - | - | n/a | 160,000 | n/a |
| NE 7th St Reconstruction | - | - | - | 525,000 | n/a | - | -100.0% |
| SE 2nd Ave Reconstruction | - | - | - | 39,000 | n/a | 251,000 | 543.6% |
| LOGT due to County | - | - | - | 131,143 | n/a | 131,143 | 0.0% |
| Transfer to: | | | | | | | |
| 2016B (244) | 529,620 | 529,620 | 529,620 | 529,620 | 0.0% | 529,620 | 0.0% |
| CIRN 2016A DSF (243) | 176,658 | 176,658 | 176,658 | 382,119 | 116.3% | 380,440 | -0.4% |
| RTS Fund (450) | 440,000 | 440,000 | 440,000 | 690,000 | 56.8% | 690,000 | 0.0% |
| Debt Service '09 (236) | 335,968 | 335,968 | 335,968 | - | -100.0% | - | n/a |
| Total Uses | 1,923,646 | 4,503,090 | 4,370,828 | 4,103,882 | -6.1% | 4,093,203 | -0.3% |
| Planned addition to (appropriation of) fund balance | (23,646) | (2,192,093) | (2,470,828) | (2,203,882) | -10.8% | (2,193,203) | -0.5% |
| Ending Fund Balance | \$ 3,379,774 | \$ 1,211,327 | \$ (1,259,501) | \$ (3,463,383) | 175.0% | \$ (5,656,586) | 63.3% |

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

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

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

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

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

The fund balance within this fund is restricted.

| | FY2018 Adopted | FY2018 Actual | FY2019 Adopted | FY2020 Proposed | % Change FY19 to FY20 | FY2021 Plan | % Change FY20 to FY21 |
|--|-------------------|------------------|-------------------|--------------------|-----------------------------|----------------|-----------------------------|
| Beginning Fund Balance | \$ 597,451 | \$ 597,451 | \$ 611,295 | \$ 611,295 | 0.0% | \$ 611,295 | 0.0% |
| Sources of Funds: | | | | | | | |
| Miscellaneous: | | | | | | | |
| Interest on Investments | - | 13,844 | - | - | n/a | - | n/a |
| Total Sources | - | 13,844 | - | - | n/a | - | n/a |
| Uses of Funds: | | | | | | | |
| Transfer to: | | | | | | | |
| Total Uses | - | - | - | - | n/a | - | n/a |
| Planned addition to (appropriation of) fund balance | - | 13,844 | - | - | n/a | - | n/a |
| Ending Fund Balance | \$ 597,451 | \$ 611,295 | \$ 611,295 | \$ 611,295 | 0.0% | \$ 611,295 | 0.0% |

Traffic Management System Building Fund

Fund 343

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

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

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

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

| | FY2018 Adopted | FY2018 Actual | FY2019 Adopted | FY2020 Proposed | % Change FY19 to FY20 | FY2021 Plan | % Change FY20 to FY21 |
|--|-------------------|------------------|-------------------|--------------------|-----------------------------|----------------|-----------------------------|
| Beginning Fund Balance | \$ 120,422 | \$ 120,422 | \$ 120,601 | \$ 120,601 | 0.0% | \$ 120,601 | 0.0% |
| Sources of Funds: | | | | | | | |
| Miscellaneous: | | | | | | | |
| Interest on Investments | - | 179 | - | - | n/a | - | n/a |
| Total Sources | - | 179 | - | - | n/a | - | n/a |
| Uses of Funds: | | | | | | | |
| Public Safety: | | | | | | | |
| Total Uses | - | - | - | - | n/a | - | n/a |
| Planned addition to (appropriation of) fund balance | - | 179 | - | - | n/a | - | n/a |
| Ending Fund Balance | \$ 120,422 | \$ 120,601 | \$ 120,601 | \$ 120,601 | 0.0% | \$ 120,601 | 0.0% |

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

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

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

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

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

The fund balance within this fund is assigned.

| | FY2018 Adopted | FY2018 Actual | FY2019 Adopted | FY2020 Proposed | % Change FY19 to FY20 | FY2021 Plan | % Change FY20 to FY21 |
|--|-------------------|---------------|-------------------|--------------------|-----------------------------|-------------|-----------------------------|
| Beginning Fund Balance | \$ (527) | \$ (527) | \$ (539) | \$ (539) | n/a | \$ (539) | n/a |
| Sources of Funds: | | | | | | | |
| Miscellaneous: | | | | | | | |
| Interest on Investments | - | (12) | - | - | n/a | - | n/a |
| Total Sources | - | (12) | - | - | n/a | - | n/a |
| Uses of Funds: | | | | | | | |
| Public Safety: | | | | | | | |
| Total Uses | - | - | - | - | n/a | - | n/a |
| Planned addition to (appropriation of) fund balance | - | (12) | - | - | n/a | - | n/a |
| Ending Fund Balance | \$ (527) | \$ (539) | \$ (539) | \$ (539) | n/a | \$ (539) | n/a |

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

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

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

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

Fund Balance: Fund balance includes amounts unspent but budgeted in prior years for ongoing long-term capital projects.
The fund balance within this fund is restricted.

| | FY2018 Adopted | FY2018 Actual | FY2019 Adopted | FY2020 Proposed | % Change FY19 to FY20 | FY2021 Plan | % Change FY20 to FY21 |
|--|-------------------|------------------|-------------------|--------------------|-----------------------------|----------------|-----------------------------|
| Beginning Fund Balance | \$ 134,872 | \$ 134,872 | \$ 134,872 | \$ 339,223 | 151.5% | \$ 339,223 | 0.0% |
| Sources of Funds: | | | | | | | |
| Miscellaneous: | | | | | | | |
| Interest on Investments | - | 895 | - | - | n/a | - | n/a |
| Total Sources | - | 895 | - | - | n/a | - | n/a |
| Uses of Funds: | | | | | | | |
| Cultural & Recreation: | | | | | | | |
| Smokey Bear General Imprv | - | 99,167 | - | - | n/a | - | n/a |
| Total Uses | - | 99,167 | - | - | n/a | - | n/a |
| Planned addition to (appropriation of) fund balance | - | (98,272) | - | - | n/a | - | n/a |
| Ending Fund Balance | \$ 134,872 | \$ 36,600 | \$ 134,872 | \$ 339,223 | 151.5% | \$ 339,223 | 0.0% |

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

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

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

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

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

The fund balance within this fund is restricted.

| | FY2018 Adopted | FY2018 Actual | FY2019 Adopted | FY2020 Proposed | % Change FY19 to FY20 | FY2021 Plan | % Change FY20 to FY21 |
|--|-------------------|---------------|-------------------|--------------------|-----------------------------|-------------|-----------------------------|
| Beginning Fund Balance | \$ 233,711 | \$ 233,711 | \$ 218,457 | \$ 218,457 | 0.0% | \$ 218,457 | 0.0% |
| Sources of Funds: | | | | | | | |
| Miscellaneous: | | | | | | | |
| Interest on Investments | - | 5,458 | - | - | n/a | - | n/a |
| Total Sources | - | 5,458 | - | - | n/a | - | n/a |
| Uses of Funds: | | | | | | | |
| Cultural & Recreation: | | | | | | | |
| b9c Land Acquisition Improvements | - | 15,852 | - | - | n/a | - | n/a |
| b9c Crawford-Smith Property | - | 4,860 | - | - | n/a | - | n/a |
| Total Uses | - | 20,712 | - | - | n/a | - | n/a |
| Planned addition to (appropriation of) fund balance | - | (15,254) | - | - | n/a | - | n/a |
| Ending Fund Balance | \$ 233,711 | \$ 218,457 | \$ 218,457 | \$ 218,457 | 0.0% | \$ 218,457 | 0.0% |

Senior Recreation Center Capital Projects Fund
Fund 347

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

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

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

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

The fund balance within this fund is restricted.

| | FY2018 Adopted | FY2018 Actual | FY2019 Adopted | FY2020 Proposed | % Change FY19 to FY20 | FY2021 Plan | % Change FY20 to FY21 |
|--|-------------------|---------------|-------------------|--------------------|-----------------------------|-------------|-----------------------------|
| Beginning Fund Balance | \$ - | \$ - | \$ 526 | \$ 526 | 0.0% | \$ 526 | 0.0% |
| Sources of Funds: | | | | | | | |
| Miscellaneous: | | | | | | | |
| Interest on Investments | - | 526 | - | - | n/a | - | n/a |
| Total Sources | - | 526 | - | - | n/a | - | n/a |
| Uses of Funds: | | | | | | | |
| Cultural & Recreation: | | | | | | | |
| Total Uses | - | - | - | - | n/a | - | n/a |
| Planned addition to (appropriation of) fund balance | - | 526 | - | - | n/a | - | n/a |
| Ending Fund Balance | \$ - | \$ 526 | \$ 526 | \$ 526 | 0.0% | \$ 526 | 0.0% |

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

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

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

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

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

The fund balance within this fund is assigned.

| | FY2018 Adopted | FY2018 Actual | FY2019 Adopted | FY2020 Proposed | % Change FY19 to FY20 | FY2021 Plan | % Change FY20 to FY21 |
|--|-------------------|-------------------|-------------------|--------------------|-----------------------------|-------------------|-----------------------------|
| Beginning Fund Balance | \$ 769,387 | \$ 769,387 | \$ 686,811 | \$ 686,811 | 0.0% | \$ 686,811 | 0.0% |
| Sources of Funds: | | | | | | | |
| Miscellaneous: | | | | | | | |
| Interest on Investments | 23,000 | 18,970 | - | - | n/a | - | n/a |
| Total Sources | 23,000 | 18,970 | - | - | n/a | - | n/a |
| Uses of Funds: | | | | | | | |
| General Government: | | | | | | | |
| City Hall Renovations | 23,000 | - | - | - | n/a | - | n/a |
| Transportation: | | | | | | | |
| LED Downtown Street Lighting | - | 101,546 | - | - | n/a | - | n/a |
| Total Uses | 23,000 | 101,546 | - | - | n/a | - | n/a |
| Planned addition to (appropriation of) fund balance | - | (82,576) | - | - | n/a | - | n/a |
| Ending Fund Balance | \$ 769,387 | \$ 686,811 | \$ 686,811 | \$ 686,811 | 0.0% | \$ 686,811 | 0.0% |

Revenue Note 2011A Capital Project Fund
Fund 349

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

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

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

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

The fund balance within this fund is assigned.

| | FY2018 Adopted | FY2018 Actual | FY2019 Adopted | FY2020 Proposed | % Change FY19 to FY20 | FY2021 Plan | % Change FY20 to FY21 |
|--|-------------------|---------------|-------------------|--------------------|-----------------------------|-------------|-----------------------------|
| Beginning Fund Balance | \$ 4,440 | \$ 4,440 | \$ 4,543 | \$ 4,543 | 0.0% | \$ 4,543 | 0.0% |
| Sources of Funds: | | | | | | | |
| Miscellaneous: | | | | | | | |
| Interest on Investments | - | 103 | - | - | n/a | - | n/a |
| Total Sources | - | 103 | - | - | n/a | - | n/a |
| Planned addition to (appropriation of) fund balance | - | 103 | - | - | n/a | - | n/a |
| Ending Fund Balance | \$ 4,440 | \$ 4,543 | \$ 4,543 | \$ 4,543 | 0.0% | \$ 4,543 | 0.0% |

Facilities Maintenance Recurring Fund

Fund 351

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

Funding Source: Funding is provided through General Fund Contributions.

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

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

| | FY2018 Adopted | FY2018 Actual | FY2019 Adopted | FY2020 Proposed | % Change FY19 to FY20 | FY2021 Plan | % Change FY20 to FY21 |
|--|---------------------|---------------------|---------------------|---------------------|-----------------------------|---------------------|-----------------------------|
| Beginning Fund Balance | \$ 1,004,657 | \$ 1,004,657 | \$ 1,093,149 | \$ 1,112,847 | 1.8% | \$ 1,112,847 | 0.0% |
| Sources of Funds: | | | | | | | |
| Miscellaneous: | | | | | | | |
| Interest on Investments | - | 26,156 | - | - | n/a | - | n/a |
| Transfer from: | | | | | | | |
| General Fund (001) | 562,500 | 562,500 | 562,500 | 562,500 | 0.0% | 562,500 | 0.0% |
| Total Sources | 562,500 | 588,656 | 562,500 | 562,500 | 0.0% | 562,500 | 0.0% |
| Uses of Funds: | | | | | | | |
| General Government | | | | | | | |
| ADA Compliance | 25,000 | - | 25,000 | - | -100.0% | - | n/a |
| Facilities Maintenance | 100,000 | 123,534 | 100,000 | 50,000 | -50.0% | 100,000 | 100.0% |
| City Hall Renovations | 207,000 | - | - | - | n/a | - | n/a |
| PW Office roof repair & HVAC | - | - | - | 230,000 | n/a | - | -100.0% |
| HVAC, Roof, Plumbing, Electric | - | - | - | - | n/a | 100,000 | n/a |
| Public Safety | | | | | | | |
| F/S Repairs & Maintenance | 77,543 | 3,700 | 100,000 | - | -100.0% | - | n/a |
| F/S Facilities Maint & Landscaping | 50,000 | 38,503 | 50,000 | - | -100.0% | 45,000 | n/a |
| F/S Exhaust System | - | - | 10,250 | - | -100.0% | - | n/a |
| F/S Furnishings Replc | - | - | 40,999 | - | -100.0% | - | n/a |
| F/S 2 Mold Remediation | - | 112,669 | - | - | n/a | - | n/a |
| Transportation | | | | | | | |
| Mast Arms Painting & Maint | 42,957 | - | 106,553 | - | -100.0% | - | n/a |
| Parking Garage Maint/Repair | - | - | 50,000 | - | -100.0% | - | n/a |
| RTS Bus Stop Enhancement Program | - | - | - | - | n/a | 100,000 | n/a |
| MOB Parking Garage Stair Railings | - | - | - | 50,000 | n/a | - | -100.0% |
| MOB Parking Garage Pvmnt Markings | - | - | - | - | n/a | 20,000 | n/a |
| Economic Environment | | | | | | | |
| GTEC Facility Maint & Repair | 10,000 | 5,500 | 10,000 | - | -100.0% | - | n/a |
| Cultural & Recreation | | | | | | | |
| MLK Rec Center HVAC Units | - | 6,552 | - | - | n/a | - | n/a |
| NE Pool Reno & Shade Struct | - | - | - | - | n/a | - | n/a |
| Park Maint & Repairs | 50,000 | 79,833 | 50,000 | 50,000 | 0.0% | 50,000 | 0.0% |
| Westside Pool Dive Tower | - | - | - | - | n/a | - | n/a |
| TB McPherson Park & Center Improv | - | 96,153 | - | - | n/a | - | n/a |
| W/S Park & Pool Repairs & Imprv | - | 23,350 | - | - | n/a | - | n/a |
| W/S Pool Roof Replc | - | 10,370 | - | - | n/a | - | n/a |
| PRCA NE Pool Slide Pump | - | - | - | - | n/a | 30,000 | n/a |
| PRCA Mickle Pool PVC Liner | - | - | - | 118,500 | n/a | - | -100.0% |
| T.B. McPherson Rec Center repairs | - | - | - | - | n/a | 87,500 | n/a |
| PRCA Forest Park-Drainage & Turf | - | - | - | - | n/a | 25,000 | n/a |
| PRCA Forest Park- Bollard Rplcmt | - | - | - | - | n/a | 5,000 | n/a |
| Thomas Center repairs | - | - | - | 64,000 | n/a | - | -100.0% |
| Total Uses | 562,500 | 500,164 | 542,802 | 562,500 | 3.6% | 562,500 | 0.0% |
| Planned addition to (appropriation of) fund balance | - | 88,492 | 19,698 | - | -100.0% | - | n/a |
| Ending Fund Balance | \$ 1,004,657 | \$ 1,093,149 | \$ 1,112,847 | \$ 1,112,847 | 0.0% | \$ 1,112,847 | 0.0% |

Equipment Replacement Fund

Fund 352

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

Funding Source: Funding is provided through General Fund Contributions.

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

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

The fund balance within this fund is assigned.

| | FY2018 Adopted | FY2018 Actual | FY2019 Adopted | FY2020 Proposed | % Change FY19 to FY20 | FY2021 Plan | % Change FY20 to FY21 |
|-------------------------------------|-------------------|------------------|-------------------|--------------------|-----------------------------|----------------|-----------------------------|
| Beginning Fund Balance | \$ 1,175,871 | \$ 1,175,871 | \$ 1,373,193 | \$ 1,411,823 | 2.8% | \$ 1,411,823 | 0.0% |
| Sources of Funds: | | | | | | | |
| Miscellaneous: | | | | | | | |
| Interest on Investments | - | 40,173 | - | - | n/a | - | n/a |
| Transfer from: | | | | | | | |
| General Fund (001) | 977,500 | 977,500 | 977,500 | 977,500 | 0.0% | 977,500 | 0.0% |
| General Capital Prjt Fund (302) | - | - | - | - | n/a | - | n/a |
| Total Sources | 977,500 | 1,017,673 | 977,500 | 977,500 | 0.0% | 977,500 | 0.0% |
| Uses of Funds: | | | | | | | |
| General Government | | | | | | | |
| IT Infrastructure Replc | 75,000 | - | 75,000 | - | -100.0% | - | n/a |
| PC/Equipment Replacement | 125,000 | 125,037 | 125,000 | 150,000 | 20.0% | 110,000 | -26.7% |
| IT Sharepoint Migration | - | - | - | 11,500 | n/a | - | -100.0% |
| IT City Website Update | - | - | - | 97,000 | n/a | 57,200 | -41.0% |
| COM Upgrade TV12 to High Definition | - | - | - | - | n/a | 37,500 | n/a |
| COM Broadcast Replacement | - | - | - | 29,200 | n/a | 113,000 | 287.0% |
| Public Safety | | | | | | | |
| Video Server Replacement | - | 1,540 | - | - | n/a | - | n/a |
| Extrication Equipment | - | 2,212 | - | - | n/a | - | n/a |
| Mobile Data Computer Syst | 25,000 | 25,748 | 25,000 | - | -100.0% | - | n/a |
| Portable Radios | 195,000 | 195,000 | 195,000 | - | -100.0% | - | n/a |
| Replc Program GPD Laptops | 250,000 | 21,400 | 250,000 | - | -100.0% | - | n/a |
| Drug Task Force Bldg | - | - | - | 15,000 | n/a | - | -100.0% |
| Internal Affairs Bldg | - | - | - | 10,000 | n/a | - | -100.0% |
| Replc GFR Eqpt on Apparatus | 25,000 | 25,000 | 25,000 | - | -100.0% | 175,000 | n/a |
| Vehicle Video Cameras | 130,000 | 137,998 | 130,000 | 28,000 | -78.5% | 101,800 | 263.6% |
| GFR Inventory Mangement System | - | - | 20,500 | - | -100.0% | - | n/a |
| GPD Smart Phones | - | - | - | 28,000 | n/a | 28,000 | 0.0% |
| GPD Body Worn Cameras | - | - | - | 110,000 | n/a | 110,000 | 0.0% |
| GPD Walker Adm Bld HVAC | - | - | - | 362,800 | n/a | - | -100.0% |
| GFR Computer Replacement | - | - | - | 25,000 | n/a | 25,000 | 0.0% |
| GFR EMS & Hazmat MRUs and Trailers | - | - | - | 45,000 | n/a | - | -100.0% |
| GFR Furnishings & Fixtures | - | - | - | - | n/a | 40,000 | n/a |
| GFR Mobile Breathing Air System | - | - | - | 16,000 | n/a | 16,000 | 0.0% |
| GFR Equipment Replacement | - | - | 44,370 | - | -100.0% | 25,000 | n/a |
| Transportation | | | | | | | |
| Downtown Lighting Enhance | - | 241,850 | - | - | n/a | - | n/a |
| PW Loader Grapple | - | - | - | - | n/a | 15,000 | n/a |
| Converged Layer2 Network | - | - | - | - | n/a | 70,000 | n/a |

Continued on next page

Equipment Replacement Fund

Fund 352-continued

| | | | | | | | | |
|--|---------------------|---------------------|---------------------|---------------------|-------------|---------------------|-------------|--|
| Uses of Funds (continued) | | | | | | | | |
| Cultural & Recreation | | | | | | | | |
| MLK Floor Covering | - | - | - | 50,000 | n/a | - | n/a | |
| Playground Equipment | 45,000 | 33,460 | 45,000 | 50,000 | 11.1% | 50,000 | 0.0% | |
| Replacement of Diving Boards at City Pools | 4,000 | - | 4,000 | - | -100.0% | 4,000 | n/a | |
| Total Uses | 874,000 | 820,351 | 938,870 | 977,500 | 4.1% | 977,500 | 0.0% | |
| Planned addition to | | | | | | | | |
| (appropriation of) fund balance | 103,500 | 197,322 | 38,630 | - | -100.0% | - | n/a | |
| Ending Fund Balance | \$ 1,279,371 | \$ 1,373,193 | \$ 1,411,823 | \$ 1,411,823 | 0.0% | \$ 1,411,823 | 0.0% | |

Roadway Resurfacing Program Fund
Fund 353

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

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

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

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

| | FY2018 Adopted | FY2018 Actual | FY2019 Adopted | FY2020 Proposed | % Change FY19 to FY20 | FY2021 Plan | % Change FY20 to FY21 |
|--|-------------------|-------------------|-------------------|--------------------|-----------------------------|-------------------|-----------------------------|
| Beginning Fund Balance | \$ 1,006,217 | \$ 1,006,217 | \$ 950,429 | \$ 936,770 | -1.4% | \$ 936,770 | 0.0% |
| Sources of Funds: | | | | | | | |
| Miscellaneous: | | | | | | | |
| Interest on Investments | - | 48,854 | - | - | n/a | - | n/a |
| Transfer from: | | | | | | | |
| General Fund (001) | 642,554 | 642,554 | 642,554 | 642,554 | 0.0% | 642,554 | 0.0% |
| Solid Waste Collection (420) | 1,429,515 | 1,429,515 | 1,429,515 | 1,429,515 | 0.0% | 1,429,515 | 0.0% |
| Total Sources | 2,072,069 | 2,120,923 | 2,072,069 | 2,072,069 | -2.3% | 2,072,069 | 0.0% |
| Uses of Funds: | | | | | | | |
| Human Services: | | | | | | | |
| Operations | 598,170 | - | 598,170 | - | n/a | - | n/a |
| Transportation: | | | | | | | |
| Road Resurfacing Program | 1,378,899 | 981,519 | 1,473,899 | 2,695,351 | 174.6% | 2,695,351 | 0.0% |
| Road Resurfacing Projects | - | 1,181,533 | - | - | -100.0% | - | n/a |
| Skid Steer for Operations | 95,000 | - | - | - | n/a | - | n/a |
| Transfer to: | | | | | | | |
| S2003a Debt Svc (226) | 13,659 | 13,659 | 13,659 | 14,477 | 6.0% | 15,494 | 7.0% |
| Total Uses | 2,085,728 | 2,176,711 | 2,085,728 | 2,709,828 | 24.5% | 2,710,845 | 0.0% |
| Planned addition to (appropriation of) fund balance | (13,659) | (55,788) | (13,659) | (637,759) | 1043.2% | (638,776) | 0.2% |
| Ending Fund Balance | \$ 992,558 | \$ 950,429 | \$ 936,770 | \$ 299,011 | -68.5% | \$ 297,994 | -0.3% |

CIRB 2014 Capital Projects

Fund 354

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

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

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

Fund Balance: The fund balance within this fund is assigned.

| | FY2018 Adopted | FY2018 Actual | FY2019 Adopted | FY2020 Proposed | % Change FY19 to FY20 | FY2021 Plan | % Change FY20 to FY21 |
|--|---------------------|---------------------|---------------------|---------------------|-----------------------------|---------------------|-----------------------------|
| Beginning Fund Balance | \$ 7,070,052 | \$ 7,070,052 | \$ 1,208,602 | \$ 1,208,602 | 0.0% | \$ 1,208,602 | 0.0% |
| Sources of Funds: | | | | | | | |
| Miscellaneous: | | | | | | | |
| Interest on Investments | 200,000 | 46,965 | - | - | n/a | - | n/a |
| Total Sources | 200,000 | 46,965 | - | - | n/a | - | n/a |
| Uses of Funds: | | | | | | | |
| General Government: | | | | | | | |
| ERP/Technology Investment | - | 1,870 | - | - | n/a | - | n/a |
| Public Safety: | | | | | | | |
| Fire Rescue Sta Alert System | - | 17,449 | - | - | n/a | - | n/a |
| GFR New Fire Station 9 | 200,000 | - | - | - | n/a | - | n/a |
| Fire Station 1 | - | 4,020,559 | - | - | n/a | - | n/a |
| GPD Prop & Evidnc Bldg Roof | - | 3,000 | - | - | n/a | - | n/a |
| Southwest Service Area Mor Bldg | - | 4,960 | - | - | n/a | - | n/a |
| Transportation: | | | | | | | |
| LED Lighting: Nghbrhd Pilot | - | 30,757 | - | - | n/a | - | n/a |
| NE 2nd Street Project | - | 888,249 | - | - | n/a | - | n/a |
| Roundabout @ S Main/Depot | - | 537,027 | - | - | n/a | - | n/a |
| Cultural & Recreation: | | | | | | | |
| Clarence Kelly Scoping | - | 40,537 | - | - | n/a | - | n/a |
| Hogtwn Crk Headwtrs Pk, PH II | - | 352,126 | - | - | n/a | - | n/a |
| Thomas Cntr & Gardens Imprv | - | 11,881 | - | - | n/a | - | n/a |
| Total Uses | 200,000 | 5,908,415 | - | - | n/a | - | n/a |
| Planned addition to (appropriation of) fund balance | - | (5,861,450) | - | - | n/a | - | n/a |
| Ending Fund Balance | \$ 7,070,052 | \$ 1,208,602 | \$ 1,208,602 | \$ 1,208,602 | 0.0% | \$ 1,208,602 | 0.0% |

Beazer Settlement Capital Improvement Fund
Fund 355

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

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

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

Fund Balance: The fund balance within this fund is assigned.

| | FY2018 Adopted | FY2018 Actual | FY2019 Adopted | FY2020 Proposed | % Change FY19 to FY20 | FY2021 Plan | % Change FY20 to FY21 |
|--|-------------------|---------------|-------------------|--------------------|-----------------------------|-------------|-----------------------------|
| Beginning Fund Balance | \$ 20,769 | \$ 20,769 | \$ 21,249 | \$ 21,249 | 0.0% | \$ 21,249 | 0.0% |
| Sources of Funds: | | | | | | | |
| Miscellaneous: | | | | | | | |
| Interest on Investments | - | 480 | - | - | n/a | - | n/a |
| Total Sources | - | 480 | - | - | n/a | - | n/a |
| Uses of Funds: | | | | | | | |
| Transportation | | | | | | | |
| Total Uses | - | - | - | - | n/a | - | n/a |
| Planned addition to (appropriation of) fund balance | - | 480 | - | - | n/a | - | n/a |
| Ending Fund Balance | \$ 20,769 | \$ 21,249 | \$ 21,249 | \$ 21,249 | 0.0% | \$ 21,249 | 0.0% |

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

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

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

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

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

| | FY2018 Adopted | FY2018 Actual | FY2019 Adopted | FY2020 Proposed | % Change FY19 to FY20 | FY2021 Plan | % Change FY20 to FY21 |
|--|-------------------|---------------|-------------------|--------------------|-----------------------------|--------------|-----------------------------|
| Beginning Fund Balance | \$ 5,450,623 | \$ 5,450,623 | \$ 5,481,483 | \$ 5,481,483 | 0.0% | \$ 5,481,483 | 0.0% |
| Sources of Funds: | | | | | | | |
| Miscellaneous: | | | | | | | |
| Interest on Investments | - | 132,172 | - | - | n/a | - | n/a |
| Total Sources | - | 132,172 | - | - | n/a | - | n/a |
| Uses of Funds: | | | | | | | |
| Transportation: | | | | | | | |
| SE 4th St | - | 101,312 | - | - | n/a | - | n/a |
| Total Uses | - | 101,312 | - | - | n/a | - | n/a |
| Planned addition to (appropriation of) fund balance | - | 30,860 | - | - | n/a | - | n/a |
| Ending Fund Balance | \$ 5,450,623 | \$ 5,481,483 | \$ 5,481,483 | \$ 5,481,483 | 0.0% | \$ 5,481,483 | 0.0% |

Capital Improvement Revenue Bond 2017 Capital Projects Fund
Fund 357

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

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

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

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

| | FY2018 Adopted | FY2018 Actual | FY2019 Adopted | FY2020 Proposed | % Change FY19 to FY20 | FY2021 Plan | % Change FY20 to FY21 |
|--|-------------------|---------------|-------------------|--------------------|-----------------------------|--------------|-----------------------------|
| Beginning Fund Balance | \$ (803,710) | \$ (803,710) | 4,851,701 | 4,851,701 | 0.0% | 4,851,701 | 0.0% |
| Sources of Funds: | | | | | | | |
| Miscellaneous: | | | | | | | |
| Interest on Investments | - | 112,553 | - | - | n/a | - | n/a |
| Transfer: | | | | | | | |
| Debt service Fund (245) | - | 9,200,000 | - | - | n/a | - | n/a |
| Total Sources | - | 9,312,553 | - | - | n/a | - | n/a |
| Uses of Funds: | | | | | | | |
| Public Safety: | | | | | | | |
| Fire Station #1 | - | 3,657,142 | - | - | n/a | - | n/a |
| Total Uses | - | 3,657,142 | - | - | n/a | - | n/a |
| Planned addition to (appropriation of) fund balance | - | 5,655,411 | - | - | n/a | - | n/a |
| Ending Fund Balance | \$ (803,710) | \$ 4,851,701 | \$ 4,851,701 | \$ 4,851,701 | 0.0% | \$ 4,851,701 | 0.0% |

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

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

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

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

Fund Balance: Fund balance includes amounts unspent but budgeted in prior years for ongoing long-term capital projects. Revenue is recognized when it is received and is not budgeted.
The fund balance within this fund is restricted.

| | FY2018 Adopted | FY2018 Actual | FY2019 Adopted | FY2020 Proposed | % Change FY19 to FY20 | FY2021 Plan | % Change FY20 to FY21 |
|--|---------------------|---------------------|---------------------|---------------------|-----------------------------|---------------------|-----------------------------|
| Beginning Fund Balance | \$ 3,794,296 | \$ 3,794,296 | \$ 9,845,990 | \$ 9,512,810 | -3.4% | \$ 9,512,810 | 0.0% |
| Sources of Funds: | | | | | | | |
| Taxes: | | | | | | | |
| Wild Spaces Public Places tax | - | 7,796,737 | - | - | n/a | - | n/a |
| Miscellaneous: | | | | | | | |
| Interest on Investments | - | 197,661 | - | - | n/a | - | n/a |
| Transfer: | | | | | | | |
| General Capital Projects (302) | - | 8,476 | - | - | n/a | - | n/a |
| Total Sources | - | 8,002,874 | - | - | n/a | - | n/a |
| Uses of Funds: | | | | | | | |
| General Government: | | | | | | | |
| WSPP Contingency 2017-2025 | - | 61,071 | - | - | n/a | - | n/a |
| Cultural & Recreation: | | | | | | | |
| WSPP Project Management | - | 440,716 | 333,180 | 436,660 | 31.1% | 436,660 | 0.0% |
| WSPP Clarence Kelly Center | - | 170 | - | - | n/a | - | n/a |
| WSPP Citywide Park Design & Trail | - | 7,665 | - | - | n/a | - | n/a |
| WSPP Citywide Signage | - | 179 | - | - | n/a | - | n/a |
| WSPP Kiwanis Girl Scout Park | - | 60 | - | - | n/a | - | n/a |
| WSPP Reserve Park | - | 45,554 | - | - | n/a | - | n/a |
| WSPP Core Study | - | 16,330 | - | - | n/a | - | n/a |
| WSPP Green Acres | - | 1,440 | - | - | n/a | - | n/a |
| WSPP Lincoln Yard Trail | - | 17,919 | - | - | n/a | - | n/a |
| WSPP City Pools | - | 343,384 | - | - | n/a | - | n/a |
| WSPP Ironwood Upgrades | - | 76,899 | - | - | n/a | - | n/a |
| WSPP Fred Cone Park | - | 78,468 | - | - | n/a | - | n/a |
| WSPP Shade Over Playgrounds | - | 375,952 | - | - | n/a | - | n/a |
| WSPP A Quinn Jones Museum | - | 42,121 | - | - | n/a | - | n/a |
| WSPP Rosa B Williams Center | - | 1,289 | - | - | n/a | - | n/a |
| WSPP Thomas Center B | - | 5,605 | - | - | n/a | - | n/a |
| WSPP JJ Finley Neighborhood Park | - | 233 | - | - | n/a | - | n/a |
| WSPP Albert Ray Massey Westside Park | - | 10,573 | - | - | n/a | - | n/a |
| WSPP Northside park | - | 22,170 | - | - | n/a | - | n/a |
| WSPP Depot Park | - | 265,472 | - | - | n/a | - | n/a |
| WSPP Hippodrome | - | 51,510 | - | - | n/a | - | n/a |
| WSPP Lincoln Park | - | 14,725 | - | - | n/a | - | n/a |
| WSPP NE 31st Ave Park | - | 36,984 | - | - | n/a | - | n/a |
| WSPP Trailheads & Bike Trails | - | 34,692 | - | - | n/a | - | n/a |
| City Pool Locker Room Renovations | - | - | - | 1,000,000 | n/a | - | -100.0% |
| Rosa B. Williams Center Parking Lot | - | - | - | 100,000 | n/a | - | -100.0% |
| Cofrin Park Nature Center | - | - | - | - | n/a | 1,000,000 | n/a |
| Woodland Park Improvements | - | - | - | 400,000 | n/a | - | -100.0% |
| Total Uses | - | 1,951,180 | 333,180 | 1,936,660 | 481.3% | 1,436,660 | -25.8% |
| Planned addition to (appropriation of) fund balance | - | 6,051,694 | (333,180) | (1,936,660) | 481.3% | (1,436,660) | -25.8% |
| Ending Fund Balance | \$ 3,794,296 | \$ 9,845,990 | \$ 9,512,810 | \$ 7,576,150 | -20.4% | \$ 8,076,150 | 6.6% |

Wild Spaces Public Places Joint Projects w/County Fund

Fund 359

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

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

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

Fund Balance: Fund balance includes amounts unspent but budgeted in prior years for ongoing long-term capital projects. Revenue is recognized when it is received and is not budgeted.
The fund balance within this fund is restricted.

| | FY2018 Adopted | FY2018 Actual | FY2019 Adopted | FY2020 Proposed | % Change FY19 to FY20 | FY2021 Plan | % Change FY20 to FY21 |
|--|-------------------|---------------|-------------------|--------------------|-----------------------------|-------------|-----------------------------|
| Beginning Fund Balance | \$ - | \$ - | \$ 297,557 | \$ 297,557 | 0.0% | \$ 297,557 | 0.0% |
| Sources of Funds: | | | | | | | |
| Miscellaneous: | | | | | | | |
| Interest on Investments | - | 18,057 | - | - | n/a | - | n/a |
| Transfer: | | | | | | | |
| Wild Spaces Public Places (358) | - | 279,500 | - | - | n/a | - | n/a |
| Total Sources | - | 297,557 | - | - | n/a | - | n/a |
| Uses of Funds: | | | | | | | |
| Cultural & Recreation: | | | | | | | |
| Sweetwater Recreational Trail | - | - | - | 1,075,000 | n/a | - | -100.0% |
| Total Uses | - | - | - | 1,075,000 | n/a | - | -100.0% |
| Planned addition to (appropriation of) fund balance | - | 297,557 | - | (1,075,000) | n/a | - | -100.0% |
| Ending Fund Balance | \$ - | \$ 297,557 | \$ 297,557 | \$ (777,443) | -361.3% | \$ 297,557 | -138.3% |

Capital Improvement Revenue Bond 2019 Capital Projects Fund
Fund 360

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

Funding Source: Financing will be provided by the CIRN of 2019 bond issue.

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

Fund Balance: The fund balance within this fund is assigned.

| | FY2018 Adopted | FY2018 Actual | FY2019 Adopted | FY2020 Proposed | % Change FY19 to FY20 | FY2021 Plan | % Change FY20 to FY21 |
|--|-------------------|---------------|-------------------|--------------------|-----------------------------|-------------|-----------------------------|
| Beginning Fund Balance | \$ - | \$ - | \$ - | \$ - | n/a | \$ - | n/a |
| Sources of Funds: | | | | | | | |
| Transfer: | | | | | | | |
| Debt service Fund | - | - | 13,500,000 | - | -100.0% | - | n/a |
| Total Sources | - | - | 13,500,000 | - | -100.0% | - | n/a |
| Uses of Funds: | | | | | | | |
| General Government: | | | | | | | |
| City Hall Renovations | - | - | 2,500,000 | - | -100.0% | - | n/a |
| Department-wide Radio Replc (TRS | - | - | 1,150,000 | - | -100.0% | - | n/a |
| Public Safety: | | | | | | | |
| GPD Body Worn Camera Initiative | - | - | 300,000 | - | -100.0% | - | n/a |
| Fire Station 5 Feasibility Study | - | - | 209,010 | - | -100.0% | - | n/a |
| New Fire Station 9 | - | - | 1,500,000 | - | -100.0% | - | n/a |
| GFR Equipment Replacement | - | - | 970,990 | - | -100.0% | - | n/a |
| Transportation: | | | | | | | |
| LED Streetlight Upgrade w/SMART | - | - | 6,820,000 | - | -100.0% | - | n/a |
| Cultural & Recreation: | | | | | | | |
| Brick Streets Evaluation | - | - | 50,000 | - | -100.0% | - | n/a |
| Total Uses | - | - | 13,500,000 | - | -100.0% | - | n/a |
| Planned addition to (appropriation of) fund balance | - | - | - | - | n/a | - | n/a |
| Ending Fund Balance | \$ - | \$ - | \$ - | \$ - | n/a | \$ - | n/a |

Technology Capital Improvement Fund
Fund 511

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

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

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

Fund Balance: The fund balance within this fund is assigned.

| | FY2018 Adopted | FY2018 Actual | FY2019 Adopted | FY2020 Proposed | % Change FY19 to FY20 | FY2021 Plan | % Change FY20 to FY21 |
|--|-------------------|---------------|-------------------|--------------------|-----------------------------|--------------------|-----------------------------|
| Beginning Fund Balance | \$ - | \$ - | \$ - | \$ - | n/a | \$ - | n/a |
| Sources of Funds: | | | | | | | |
| Transfer: | | | | | | | |
| General Fund | - | - | - | 73,150 | n/a | 78,510 | 7.3% |
| Total Sources | - | - | - | 73,150 | n/a | 78,510 | 7.3% |
| Uses of Funds: | | | | | | | |
| General Government: | | | | | | | |
| Bandwidth | - | - | - | 73,510 | n/a | 78,510 | 6.8% |
| ERP/Technology Investment | - | - | - | 56,150 | n/a | 56,150 | 0.0% |
| Total Uses | - | - | - | 129,660 | n/a | 134,660 | 3.9% |
| Planned addition to (appropriation of) fund balance | - | - | - | (56,510) | n/a | (56,150) | -0.6% |
| Ending Fund Balance | \$ - | \$ - | \$ - | \$ (56,510) | n/a | \$ (56,150) | -0.6% |

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



All Proprietary Funds
Summary of Revenues and Expenses

| | FY2018 Adopted | FY2018 Actual | FY2019 Adopted | FY2020 Proposed | % Change FY19 to FY20 | FY2021 Plan | % Change FY20 to FY21 |
|--|-------------------|----------------|-------------------|--------------------|-----------------------------|----------------|-----------------------------|
| Beginning Fund Balance | \$ 140,945,168 | \$ 140,945,168 | \$ 147,020,587 | \$ 148,548,241 | 5.4% | \$ 129,410,945 | -12.9% |
| Sources of Funds by Category: | | | | | | | |
| Taxes | 2,023,582 | 2,223,805 | 2,084,289 | 2,084,289 | -6.3% | 2,084,289 | 0.0% |
| Permits, Fees, Assessments | 3,857,991 | 4,443,664 | 3,883,366 | 3,625,230 | -18.4% | 3,311,886 | -8.6% |
| Intergovernmental | 6,848,016 | 14,411,912 | 6,866,044 | 6,425,133 | -55.4% | 6,527,420 | 1.6% |
| Charges for Services | 33,959,484 | 33,127,657 | 34,610,266 | 34,314,522 | 3.6% | 34,314,522 | 0.0% |
| Miscellaneous Revenues | 31,538,781 | 31,867,858 | 34,335,644 | 32,294,497 | 1.3% | 34,179,984 | 5.8% |
| Internal Service | 13,062,047 | 13,225,508 | 13,421,455 | 13,693,142 | 3.5% | 14,001,826 | 2.3% |
| Transfers In | 1,988,922 | 3,352,031 | 1,971,594 | 1,123,380 | -66.5% | 1,122,724 | -0.1% |
| Total Sources | 93,278,823 | 102,652,437 | 97,172,658 | 93,560,193 | -8.9% | 95,542,651 | 2.1% |
| Uses of Funds: | | | | | | | |
| General Government | 284,497 | 122,935 | 140,352 | 196,877 | 60.1% | 198,540 | 0.8% |
| Public Safety | 2,821,788 | 2,643,733 | 3,345,924 | 3,539,066 | 33.9% | 3,579,124 | 1.1% |
| Physical Environment | 17,710,343 | 15,666,303 | 16,776,976 | 19,731,975 | 26.0% | 19,905,501 | 0.9% |
| Transportation | 26,404,541 | 33,910,374 | 26,494,452 | 38,702,091 | 14.1% | 39,120,350 | 1.1% |
| Cultural & Recreation | 1,320,339 | 1,599,708 | 1,425,853 | - | -100.0% | - | n/a |
| Transfers to Other Funds | 2,738,736 | 3,983,802 | 2,355,510 | 2,999,454 | -24.7% | 3,047,997 | 1.6% |
| Internal Service Expenses | 47,226,507 | 38,655,064 | 45,587,651 | 47,528,026 | 23.0% | 48,033,240 | 1.1% |
| Total Uses | 98,506,751 | 96,581,919 | 96,126,718 | 112,697,489 | 16.7% | 113,884,752 | 1.1% |
| Planned addition to (appropriation of) fund balance | (5,227,928) | 6,070,518 | 1,045,940 | (19,137,296) | -415.2% | (18,342,100) | -4.2% |
| Ending Fund Balance | \$ 135,717,240 | \$ 147,015,686 | \$ 148,066,527 | \$ 129,410,945 | -12.0% | \$ 111,068,845 | -14.2% |

**Stormwater Management Utility
Fund 413**

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

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

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

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

| | FY2018 Adopted | FY2018 Actual | FY2019 Adopted | FY2020 Proposed | % Change FY19 to FY20 | FY2021 Plan | % Change FY20 to FY21 |
|--|----------------------|----------------------|----------------------|----------------------|-----------------------------|----------------------|-----------------------------|
| Beginning Fund Balance | \$ 41,372,219 | \$ 41,372,219 | \$ 41,321,310 | \$ 40,553,910 | -1.9% | \$ 36,860,084 | -9.1% |
| Sources of Funds: | | | | | | | |
| Intergovernmental: | | | | | | | |
| County Contribution | - | 88,647 | - | - | n/a | - | n/a |
| St Grant-Physical Environment | - | 93,128 | - | - | n/a | - | n/a |
| Charges for Services: | | | | | | | |
| Stormwater Mgmt Fees | 6,569,358 | 6,992,626 | 6,602,200 | 6,932,310 | 5.0% | 6,932,310 | 0.0% |
| Miscellaneous: | | | | | | | |
| Interest on Investments | - | (89,627) | - | - | 0.0% | - | n/a |
| Disposition Of Fixed Assets | - | (7,193) | - | - | 0.0% | - | n/a |
| Other Miscellaneous | 5,953 | 15,785 | 5,990 | 5,990 | 0.0% | 5,990 | 0.0% |
| Capital Contributions | - | 148,955 | - | - | n/a | - | n/a |
| Transfers: | | | | | | | |
| FFGFC of o5 (230) | - | 4,467 | - | - | n/a | - | n/a |
| Total Sources | 6,575,311 | 7,246,788 | 6,608,190 | 6,938,300 | 5.0% | 6,938,300 | 0.0% |
| Uses of Funds: | | | | | | | |
| Physical Environment: | | | | | | | |
| Public Works Administration | 185,312 | 104,265 | 143,196 | 389,241 | 171.8% | 392,427 | 0.8% |
| Engineering Services | 505,489 | 498,950 | 542,392 | 709,936 | 30.9% | 715,816 | 0.8% |
| Operations - Support Svcs | 308,048 | 236,684 | 317,406 | 436,193 | 37.4% | 440,232 | 0.9% |
| Street Sweeping Section | 633,505 | 679,331 | 689,676 | 1,009,737 | 46.4% | 1,027,733 | 1.8% |
| Vegetative Management | 241,999 | 147,619 | 243,218 | 304,443 | 25.2% | 305,594 | 0.4% |
| Watercourse Maintenance | 3,132,765 | 2,081,205 | 2,662,441 | 4,356,812 | 63.6% | 4,396,435 | 0.9% |
| Closed Watercourse Maint. | 720,579 | 103,449 | - | 3,809 | n/a | 3,962 | 4.0% |
| Environmental Management | 1,691,425 | 1,495,687 | 1,963,525 | 2,153,324 | 9.7% | 2,183,258 | 1.4% |
| NPDES Project | 36,282 | 517,859 | 36,900 | - | -100.0% | - | n/a |
| SMU Revenue Enhancement Services | - | 330,651 | - | - | n/a | - | n/a |
| Mosquito Control | 434,783 | 379,891 | 440,284 | 685,864 | 55.8% | 691,123 | 0.8% |
| Transportation: | | | | | | | |
| Transportation Planning | 295,074 | 200,741 | 250,368 | 429,674 | 71.6% | 433,190 | 0.8% |
| Internal Services: | | | | | | | |
| SMU-Depreciation | - | (895,659) | - | - | n/a | - | n/a |
| Transfers to: | | | | | | | |
| POB 2003a (226) | 86,185 | 86,185 | 86,185 | 98,311 | 14.1% | 105,213 | 7.0% |
| CIRN 2016A DSF (243) | - | 30,837 | - | 54,783 | n/a | 54,542 | -0.4% |
| SMU Surcharge CPF (414) | - | 1,300,000 | - | - | n/a | - | n/a |
| Total Uses | 8,271,446 | 7,297,697 | 7,375,590 | 10,632,127 | 44.2% | 10,749,526 | 1.1% |
| Planned addition to (appropriation of) fund balance | (1,696,135) | (50,909) | (767,400) | (3,693,827) | 381.3% | (3,811,226) | 3.2% |
| Ending Fund Balance | \$ 39,676,084 | \$ 41,321,310 | \$ 40,553,910 | \$ 36,860,084 | -9.1% | \$ 33,048,858 | -10.3% |

Stormwater Management Surcharge Capital Projects

Fund 414

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

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

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

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

| | FY2018 Adopted | FY2018 Actual | FY2019 Adopted | FY2020 Proposed | % Change FY19 to FY20 | FY2021 Plan | % Change FY20 to FY21 |
|------------------------------------|-------------------|------------------|-------------------|--------------------|-----------------------------|------------------|-----------------------------|
| Beginning Fund Balance | \$ 2,393,055 | \$ 2,393,055 | \$ 3,639,524 | \$ 3,639,524 | 0.0% | \$ 4,675,171 | 28.5% |
| Sources of Funds: | | | | | | | |
| Intergovernmental: | | | | | | | |
| State Grant | - | 214,447 | - | - | n/a | - | n/a |
| Charges for Services: | | | | | | | |
| Stormwater Mgmt Fees | 1,183,285 | 1,383,239 | 1,189,200 | 1,248,660 | 5.0% | 1,248,660 | 0.0% |
| Miscellaneous: | | | | | | | |
| Interest on Investments | - | 184,412 | 150,000 | 150,000 | 0.0% | 150,000 | 0.0% |
| Gain/Loss on Investments | 150,000 | - | - | - | n/a | - | n/a |
| Sweetwater Wetlands Settlement | - | 340,000 | - | - | n/a | - | n/a |
| Transfers: | | | | | | | |
| FFGFC of 05 (230) | - | 908 | - | - | n/a | - | n/a |
| Stormwater Mgmt Fees (413) | - | 1,300,000 | - | - | n/a | - | n/a |
| Total Sources | 1,333,285 | 3,423,005 | 1,339,200 | 1,398,660 | 4.4% | 1,398,660 | 0.0% |
| Uses of Funds: | | | | | | | |
| Physical Environment: | | | | | | | |
| Equal Opportunity | - | - | - | 98,311 | n/a | 105,213 | 7.0% |
| Environmental Management | - | - | - | - | n/a | - | n/a |
| Depot Ave Stormwater Fac. | - | 30,000 | - | - | n/a | - | n/a |
| Tumblin Creek Sediment Facility | - | 4,966 | - | - | n/a | - | n/a |
| FEMA-Tumblin Creek Sediment | - | 139,125 | - | - | n/a | - | n/a |
| Pipe Replc: SW2nd/SW10th | - | 784,057 | - | - | n/a | - | n/a |
| Pipe Replc: SW 6th St | - | 261,491 | - | - | n/a | - | n/a |
| Suburban Heights Piping | - | 89,841 | - | - | n/a | - | n/a |
| Paynes Prairie Sheetflow | - | 20,369 | - | - | n/a | - | n/a |
| Minor Stormwater Projects | 665,000 | 105,580 | 665,000 | - | -100.0% | - | n/a |
| College Park Credit Basin | 61,794 | 5,700 | - | - | n/a | - | n/a |
| Hatchitt/Forest Creek-Brittany Est | 281,754 | - | 281,869 | - | -100.0% | - | n/a |
| Hatchitt/Forest Creek - BMAP | - | 179,744 | - | - | n/a | - | n/a |
| Hatchitt/Forrest Creek-BMAP Ph II | 204,912 | - | 204,996 | - | -100.0% | - | n/a |
| Mosquito Control ATV | 15,000 | - | - | - | n/a | - | n/a |
| Mosquito Control (ULV Sprayers) | 61,794 | - | - | - | n/a | - | n/a |
| Mosquito Control Lab Addition | 19,000 | - | - | - | n/a | - | n/a |
| University Heights Credit Basin | 57,000 | 5,700 | - | - | n/a | - | n/a |
| Map Room Files | 126,738 | 27,574 | 1,229 | - | -100.0% | - | n/a |
| PW Work Management Sys | - | 9,846 | - | - | n/a | - | n/a |
| SE 4th Street | - | 106,054 | - | - | n/a | - | n/a |
| Anglewood Levee Improvements | - | - | - | 100,000 | n/a | 573,500 | 473.5% |
| Hogtown Creek Flood Ins Update | - | - | - | - | n/a | 200,000 | n/a |

Continued on next page

Stormwater Management Surcharge Capital Projects

Fund 414- *continued*

| | FY2018 Adopted | FY2018 Actual | FY2019 Adopted | FY2020 Proposed | % Change FY19 to FY20 | FY2021 Plan | % Change FY20 to FY21 |
|---------------------------------|---------------------|---------------------|---------------------|---------------------|-----------------------------|---------------------|-----------------------------|
| Uses of Funds (continued): | | | | | | | |
| Internal Services: | | | | | | | |
| SMU-Depreciation | - | (59,282) | - | - | n/a | - | n/a |
| Transfers: | | | | | | | |
| Misc Grant Funds (115) | - | 299,755 | - | - | n/a | - | n/a |
| POB 2003a (226) | 1,777 | 1,777 | 1,777 | 463 | -74.0% | 495 | 7.0% |
| Depot SW Park-DSF (229) | 164,239 | 164,239 | 164,239 | 164,239 | 0.0% | 164,239 | 0.0% |
| Total Uses | 1,659,008 | 2,176,536 | 1,319,110 | 363,013 | -72.5% | 1,043,447 | 187.4% |
| Planned addition to | | | | | | | |
| (appropriation of) fund balance | (325,723) | 1,246,469 | 20,090 | 1,035,647 | 5055.0% | 355,213 | -65.7% |
| Ending Fund Balance | \$ 2,067,332 | \$ 3,639,524 | \$ 3,659,614 | \$ 4,675,171 | 27.8% | \$ 5,030,384 | 7.6% |

Ironwood Golf Course
Fund 415 & 417 & 418

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

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

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

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

| | FY2018 Adopted | FY2018 Actual | FY2019 Adopted | FY2020 Proposed | % Change FY19 to FY20 | FY2021 Plan | % Change FY20 to FY21 |
|--|-------------------|---------------------|-------------------|--------------------|-----------------------------|-------------------|-----------------------------|
| Beginning Fund Balance | \$ (205,745) | \$ (205,745) | \$ (216,360) | \$ 38,022 | -117.6% | \$ 157,838 | 315.1% |
| Sources of Funds: | | | | | | | |
| Charges for Services: | | | | | | | |
| Green Fees | 304,899 | 237,629 | 312,515 | - | -100.0% | - | n/a |
| Cart Rentals | 170,267 | 125,143 | 174,521 | - | -100.0% | - | n/a |
| Pro Shop Sales | 65,054 | 67,111 | 66,679 | - | -100.0% | - | n/a |
| Driving Range | 38,915 | 58,604 | 39,887 | - | -100.0% | - | n/a |
| Concessions | 149,693 | 146,471 | 153,432 | - | -100.0% | - | n/a |
| Golf Lessons | - | 8,955 | - | - | n/a | - | n/a |
| Facility Rental | 14,718 | 23,396 | 15,052 | - | -100.0% | - | n/a |
| Capital Surcharge | 160,186 | 118,075 | 160,186 | 153,000 | -4.5% | 153,000 | 0.0% |
| Cash Overage/Shortage | - | 172 | - | - | n/a | - | n/a |
| Miscellaneous Revenues: | | | | | | | |
| Handicap Service | 1,506 | 758 | 1,544 | - | -100.0% | - | n/a |
| Interest of Investment | - | (28,677) | - | - | n/a | - | n/a |
| Disposition of Fixed Assets | - | (10,985) | - | - | n/a | - | n/a |
| Other Miscellaneous Rev | - | 857 | - | - | n/a | - | n/a |
| Capital Contributions | - | 71,182 | - | - | n/a | - | n/a |
| Transfers from: | | | | | | | |
| Ironwood Surcharge Fund | 95,065 | 95,065 | 95,065 | 95,521 | 0.5% | 94,865 | -0.7% |
| General Fund (001) | 813,684 | 813,684 | 799,700 | - | -100.0% | - | n/a |
| Total Sources | 1,813,987 | 1,727,439 | 1,818,581 | 248,521 | -86.3% | 247,865 | -0.3% |
| Uses of Funds: | | | | | | | |
| Cultural & Recreation: | | | | | | | |
| Golf Course Administration | 534,149 | 498,862 | 687,235 | - | -100.0% | - | n/a |
| Pro Shop | 28,083 | 40,203 | 28,329 | - | -100.0% | - | n/a |
| Concessions | 109,953 | 122,494 | 110,874 | - | -100.0% | - | n/a |
| Maintenance | 519,993 | 567,951 | 519,993 | - | -100.0% | - | n/a |
| Operations | 128,161 | 318,674 | 79,423 | - | -100.0% | - | n/a |
| Ironwood Maintenance Building | - | 49,851 | - | - | n/a | - | n/a |
| Golf Cart Replacement | - | 1,673 | - | - | n/a | - | n/a |
| Transfers to: | | | | | | | |
| Ironwood Reno Fd (417) | - | 95,065 | 95,065 | 95,065 | 0.0% | 95,065 | 0.0% |
| CIRB 2010 Debt Repayment | 132,610 | 37,545 | 37,545 | 33,640 | -10.4% | 31,474 | -6.4% |
| POB 2003a (226) | 5,736 | 5,736 | 5,736 | - | -100.0% | - | n/a |
| Total Uses | 1,458,685 | 1,738,054 | 1,564,200 | 128,705 | -91.8% | 126,539 | -1.7% |
| Planned addition to (appropriation of) fund balance | 355,302 | (10,615) | 254,381 | 119,816 | -52.9% | 121,326 | 1.3% |
| Ending Fund Balance | \$ 149,557 | \$ (216,360) | \$ 38,022 | \$ 157,838 | 315.1% | \$ 279,164 | 76.9% |

Florida Building Code Enforcement Fund

Fund 416

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

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

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

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

| | FY2018 Adopted | FY2018 Actual | FY2019 Adopted | FY2020 Proposed | % Change FY19 to FY20 | FY2021 Plan | % Change FY20 to FY21 |
|--|---------------------|---------------------|---------------------|---------------------|-----------------------------|---------------------|-----------------------------|
| Beginning Fund Balance | \$ 5,334,798 | \$ 5,334,798 | \$ 5,819,008 | \$ 5,112,939 | -12.1% | \$ 3,890,514 | -23.9% |
| Sources of Funds: | | | | | | | |
| Permits, Fees, Assessments: | | | | | | | |
| Building Permits | 2,063,645 | 2,617,371 | 2,063,645 | 1,960,463 | -5.0% | 1,764,416 | -10.0% |
| Miscellaneous Permits | 13,636 | 13,325 | 13,636 | 13,363 | -2.0% | 13,096 | -2.0% |
| Contractors Exam Fees | 543 | 366 | 546 | 532 | -2.5% | 521 | -2.0% |
| Special Inspection Fees | 60,570 | 9,100 | 60,570 | 54,513 | -10.0% | 49,062 | -10.0% |
| Electric Plumbing & Gas Pts | 592,525 | 478,601 | 592,525 | 444,394 | -25.0% | 333,295 | -25.0% |
| Street Graphics Inspections | 16,559 | 21,588 | 16,559 | 16,228 | -2.0% | 15,903 | -2.0% |
| Competency Renewals | 7,396 | 4,002 | 7,396 | 7,248 | -2.0% | 7,103 | -2.0% |
| Miscellaneous Revenues: | | | | | | | |
| Gain/Loss on Investments | 75,384 | 151,679 | 75,384 | 75,384 | 0.0% | 75,384 | 0.0% |
| Total Sources | 2,830,258 | 3,296,031 | 2,830,261 | 2,572,125 | -9.1% | 2,258,781 | -12.2% |
| Uses of Funds: | | | | | | | |
| General Government: | | | | | | | |
| Planning & Dev Admin | 111,817 | 122,260 | 140,352 | 196,877 | 40.3% | 198,540 | 0.8% |
| Development Services Center | 172,680 | 675 | - | - | n/a | - | n/a |
| Planning | - | 2,336 | - | - | n/a | - | n/a |
| Public Safety: | | | | | | | |
| Planning & Dev Admin | - | - | - | 96,595 | n/a | 98,489 | 2.0% |
| Building Inspection | 2,821,788 | 2,654,667 | 3,345,924 | 3,442,470 | 2.9% | 3,480,635 | 1.1% |
| Fixed Assets | - | (10,934) | - | - | n/a | - | n/a |
| Transfers to: | | | | | | | |
| POB 2003a (226) | 50,054 | 50,054 | 50,054 | 58,607 | 17.1% | 62,722 | 7.0% |
| Total Uses | 3,156,339 | 2,819,058 | 3,536,330 | 3,794,550 | 7.3% | 3,840,386 | 1.2% |
| Planned addition to (appropriation of) fund balance | (326,081) | 476,973 | (706,069) | (1,222,425) | 73.1% | (1,581,604) | 29.4% |
| Ending Fund Balance | \$ 5,008,717 | \$ 5,811,771 | \$ 5,112,939 | \$ 3,890,514 | -23.9% | \$ 2,308,910 | -40.7% |

Solid Waste Collection Fund

Fund 420

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

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

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

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

| | FY2018 Adopted | FY2018 Actual | FY2019 Adopted | FY2020 Proposed | % Change FY19 to FY20 | FY2021 Plan | % Change FY20 to FY21 |
|--|---------------------|---------------------|---------------------|---------------------|-----------------------------|-------------------|-----------------------------|
| Beginning Fund Balance | \$ 1,787,423 | \$ 1,787,423 | \$ 2,544,555 | \$ 2,544,555 | 0.0% | \$ 1,422,970 | -44.1% |
| Sources of Funds: | | | | | | | |
| Permits, Fees, Assessments: | | | | | | | |
| Franchise Fees-Solid Waste | 1,103,117 | 1,299,313 | 1,128,489 | 1,128,489 | 0.0% | 1,128,489 | 0.0% |
| Charges for Services: | | | | | | | |
| Refuse Collections | 8,826,803 | 8,461,538 | 8,870,937 | 8,870,937 | 0.0% | 8,870,937 | 0.0% |
| Sale of Garbage Bags | 90,000 | 113,670 | 90,000 | 90,000 | 0.0% | 90,000 | 0.0% |
| Football Game Day Svcs | 27,000 | 25,199 | 27,000 | 27,000 | 0.0% | 27,000 | 0.0% |
| Recycling | 60,000 | 18,347 | 60,000 | 60,000 | 0.0% | 60,000 | 0.0% |
| Miscellaneous Revenues: | | | | | | | |
| Interest of Investments | - | 71,732 | - | - | n/a | - | n/a |
| Gain/Loss on Investments | 70,000 | - | 70,000 | 70,000 | 0.0% | 70,000 | 0.0% |
| Disposition of Fixed Assets | - | (81,258) | - | - | n/a | - | n/a |
| Transfers from: | | | | | | | |
| General Fund (001) | 6,400 | 6,400 | 6,400 | 6,400 | 0.0% | 6,400 | 0.0% |
| Total Sources | 10,183,320 | 9,914,941 | 10,252,826 | 10,252,826 | 0.0% | 10,252,826 | 0.0% |
| Uses of Funds: | | | | | | | |
| Physical Environment: | | | | | | | |
| Public Works Administration | 145,527 | 106,983 | 139,025 | 156,596 | 12.6% | 156,684 | 0.1% |
| Refuse Collection | 7,942,414 | 7,051,634 | 8,277,676 | 8,528,123 | 3.0% | 8,541,263 | 0.2% |
| Inmate Work Crew | 171,875 | 158,036 | 168,143 | 171,812 | 2.2% | 172,260 | 0.3% |
| Work Management System | - | 4,011 | - | - | n/a | - | n/a |
| Skid Steer for Resource Recovery | 67,348 | - | - | - | n/a | - | n/a |
| Garbage & Recycling Compactors | - | - | - | 64,000 | n/a | - | -100.0% |
| Resource Recovery Center | - | - | - | 510,000 | n/a | - | -100.0% |
| Screening Equip Street Sweeping | - | - | - | 53,775 | n/a | - | -100.0% |
| Transportation: | | | | | | | |
| Transportation Planning | 51,975 | 38,156 | 52,958 | 17,196 | -67.5% | 17,196 | 0.0% |
| Internal Services: | | | | | | | |
| Capital Outlay | - | (29,121) | - | - | n/a | - | n/a |
| Transfers to: | | | | | | | |
| General Fund (001) | 300,000 | 300,000 | 300,000 | 300,000 | 0.0% | 300,000 | 0.0% |
| POB 2003a (226) | 23,294 | 23,294 | 23,294 | 22,517 | -3.3% | 24,098 | 7.0% |
| CIRN 2009 (236) | 44,462 | 44,462 | 44,462 | - | -100.0% | - | n/a |
| CIRN 2016A (243) | 30,556 | 30,837 | 30,556 | 120,877 | 295.6% | 120,346 | -0.4% |
| Roadway Resurfacing (353) | 1,429,515 | 1,429,515 | 1,429,515 | 1,429,515 | 0.0% | 1,429,515 | 0.0% |
| Total Uses | 10,206,966 | 9,157,808 | 10,465,629 | 11,374,411 | 8.7% | 10,761,361 | -5.4% |
| Planned addition to (appropriation of) fund balance | (23,646) | 757,132 | (212,803) | (1,121,585) | 427.1% | (508,535) | -54.7% |
| Ending Fund Balance | \$ 1,763,777 | \$ 2,544,555 | \$ 2,331,752 | \$ 1,422,970 | -39.0% | \$ 914,435 | -35.7% |

Regional Transit System Fund

Fund 450

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

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

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

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

| | FY2018 Adopted | FY2018 Actual | FY2019 Adopted | FY2020 Proposed | % Change FY19 to FY20 | FY2021 Plan | % Change FY20 to FY21 |
|------------------------------|-------------------|-------------------|-------------------|--------------------|-----------------------------|-------------------|-----------------------------|
| Beginning Fund Balance | \$ 60,388,549 | \$ 60,388,549 | \$ 59,310,592 | \$ 59,310,592 | 0.0% | \$ 47,145,110 | -20.5% |
| Sources of Funds: | | | | | | | |
| Taxes: | | | | | | | |
| Local Option Gas Tax | 2,023,582 | 2,223,805 | 2,084,289 | 2,084,289 | 0.0% | 2,084,289 | 0.0% |
| Intergovernmental: | | | | | | | |
| FTA Grants | 2,650,000 | 5,324,865 | 2,650,000 | 2,650,000 | 0.0% | 2,650,000 | 0.0% |
| Federal & State Grants | 400,173 | 1,314,750 | 417,682 | 400,173 | -4.2% | 400,173 | 0.0% |
| FDOT Grants | 2,509,360 | 6,162,745 | 2,471,315 | 2,045,742 | -17.2% | 2,148,029 | 5.0% |
| Rebate 6.7 Cts Gas Tax | 290,045 | 233,793 | 298,746 | 298,746 | 0.0% | 298,746 | 0.0% |
| County Contributions | 998,438 | 969,218 | 1,028,301 | 1,030,472 | 0.2% | 1,030,472 | 0.0% |
| City Match | - | 10,320 | - | - | n/a | - | n/a |
| Charges for Services: | | | | | | | |
| Cash Overage/Shortage | - | 4,267 | - | - | n/a | - | n/a |
| Daily Bus Fare | 605,695 | 465,131 | 637,140 | 605,605 | -4.9% | 605,605 | 0.0% |
| UF Campus Contract | 3,078,091 | 2,480,525 | 2,848,833 | 2,961,831 | 4.0% | 2,961,831 | 0.0% |
| Shuttle Services | 3,000 | 2,369 | 3,000 | 3,000 | 0.0% | 3,000 | 0.0% |
| Student Pass | 28,319 | 16,135 | 29,169 | 20,000 | -31.4% | 20,000 | 0.0% |
| Adult Pass | 241,062 | 290,935 | 248,294 | 300,000 | 20.8% | 300,000 | 0.0% |
| Main Bus-Advertising | 443,147 | 495,824 | 515,207 | 535,000 | 3.8% | 535,000 | 0.0% |
| SFC-Transportation Fees | 1,019,565 | 950,818 | 1,049,892 | 968,050 | -7.8% | 968,050 | 0.0% |
| UF-Transportation Fees | 9,579,763 | 6,968,576 | 10,182,514 | 10,123,286 | -0.6% | 10,123,286 | 0.0% |
| UF-Sunday Service | 388,387 | 2,460,448 | 400,039 | 449,106 | 12.3% | 449,106 | 0.0% |
| Gator Aider | 252,391 | 241,902 | 259,963 | 259,963 | 0.0% | 259,963 | 0.0% |
| Red Coach Inc | 18,600 | 21,600 | 18,600 | - | -100.0% | - | n/a |
| MegaBus Southeast, LLC | 23,000 | 20,400 | 23,000 | 23,000 | 0.0% | 23,000 | 0.0% |
| Employee Pass Programs | 20,375 | 1,050 | 20,375 | - | -100.0% | - | n/a |
| UF Later Gator | 490,679 | 686,114 | 505,399 | 442,697 | -12.4% | 442,697 | 0.0% |
| Shands - Employee Pass | 71,106 | 74,078 | 71,106 | 74,077 | 4.2% | 74,077 | 0.0% |
| VA - Employee Pass | 36,126 | - | 36,126 | - | -100.0% | - | n/a |
| UF - TransLoc Share | - | 167,310 | - | 167,000 | n/a | 167,000 | 0.0% |
| Miscellaneous Revenues: | | | | | | | |
| Interest on Investments | 22,000 | (212,721) | 22,000 | 22,000 | 0.0% | 22,000 | 0.0% |
| Rental of City Property | - | 1,050 | - | - | n/a | - | n/a |
| Disposition of Fixed Assets | - | (400) | - | - | n/a | - | n/a |
| Proceeds - Surplus Equipment | 55,000 | 27,414 | 56,650 | 45,000 | -20.6% | 45,000 | 0.0% |
| Capital Contributions | - | 73,927 | - | - | n/a | - | n/a |
| Other Miscellaneous Rev | 25,000 | 7,996 | 25,000 | 25,000 | 0.0% | 25,000 | 0.0% |
| Insurance Recovery | 51,000 | 35,502 | 52,000 | 52,000 | 0.0% | 52,000 | 0.0% |
| Transfers from: | | | | | | | |
| General Fund (001) | 627,210 | 627,210 | 623,866 | 574,896 | -7.8% | 574,896 | 0.0% |
| 5 Cents LOGT Fund | 440,000 | 440,000 | 440,000 | 440,000 | 0.0% | 440,000 | 0.0% |
| GRU | 6,563 | 6,563 | 6,563 | 6,563 | 0.0% | 6,563 | 0.0% |
| Total Sources | 26,397,677 | 32,593,519 | 27,025,069 | 26,607,496 | -1.5% | 26,709,783 | 0.4% |

Continued on next page

Regional Transit System Fund
Fund 450 - *continued*

| | FY2018 Adopted | FY2018 Actual | FY2019 Adopted | FY2020 Proposed | % Change FY19 to FY20 | FY2021 Plan | % Change FY20 to FY21 |
|--|----------------------|----------------------|----------------------|----------------------|-----------------------------|----------------------|-----------------------------|
| Uses of Funds: | | | | | | | |
| Transportation: | | | | | | | |
| RTS Administration | 1,111,712 | 1,149,613 | 1,253,285 | 1,379,207 | 10.0% | 1,398,879 | 1.4% |
| Marketing | 373,458 | 321,315 | 310,461 | 302,439 | -2.6% | 306,295 | 1.3% |
| Planning | 422,310 | 327,791 | 433,067 | 729,329 | 68.4% | 738,656 | 1.3% |
| Maintenance | 5,153,244 | 4,693,663 | 5,166,351 | 7,965,800 | 54.2% | 8,042,454 | 1.0% |
| Operations | 17,251,096 | 15,391,254 | 17,276,773 | 25,948,936 | 50.2% | 26,252,244 | 1.2% |
| Gator Aider | 103,748 | 17,657 | 107,330 | 110,830 | 3.3% | 110,830 | 0.0% |
| ADA Transportation | 1,641,924 | 1,653,438 | 1,643,859 | 1,707,342 | 3.9% | 1,709,268 | 0.1% |
| Depreciation | - | - | - | - | n/a | - | n/a |
| Grant Expenditures | - | 10,116,746 | - | - | n/a | - | n/a |
| Transportation & Strategic Planning | - | - | - | 111,338 | n/a | 111,338 | 0.0% |
| Transfers to: | | | | | | | |
| General Fund (001) | - | - | - | 95,147 | n/a | 97,050 | 2.0% |
| POB 2003a (226) | 385,808 | - | - | 422,610 | n/a | 452,279 | 7.0% |
| Total Uses | 26,443,300 | 33,671,476 | 26,191,126 | 38,772,978 | 48.0% | 39,219,293 | 1.2% |
| Planned addition to (appropriation of) fund balance | | | | | | | |
| | (45,623) | (1,077,957) | 833,943 | (12,165,482) | -1558.8% | (12,509,510) | 2.8% |
| Ending Fund Balance | \$ 60,342,926 | \$ 59,310,592 | \$ 60,144,534 | \$ 47,145,110 | -21.6% | \$ 34,635,600 | -26.5% |

Fleet Services Fund

Fund 501 & 502

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

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

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

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

| | FY2018 Adopted | FY2018 Actual | FY2019 Adopted | FY2020 Proposed | % Change FY19 to FY20 | FY2021 Plan | % Change FY20 to FY21 |
|--|-------------------|---------------|-------------------|--------------------|-----------------------------|---------------|-----------------------------|
| Beginning Fund Balance | \$ 20,635,882 | \$ 20,635,882 | \$ 23,633,283 | \$ 23,599,331 | -0.1% | \$ 22,271,400 | -5.6% |
| Sources of Funds: | | | | | | | |
| Miscellaneous Revenues: | | | | | | | |
| Other Miscellaneous Rev | 5,728 | 464,282 | 12,340 | 5,952 | -51.8% | 5,952 | 0.0% |
| Internal Service: | | | | | | | |
| Fixed Vehicle Replacement | 3,687,719 | 4,078,903 | 3,687,719 | 3,687,719 | 0.0% | 3,687,719 | 0.0% |
| Vehicle Maintenance-GRU | 2,056,892 | 1,974,540 | 2,098,030 | 1,654,408 | -21.1% | 1,654,408 | 0.0% |
| Vehicle Maintenance-GG | 1,829,967 | 2,010,849 | 1,860,063 | 2,387,919 | 28.4% | 2,387,919 | 0.0% |
| Fuel Cost Recovery-GRU | 877,996 | 757,264 | 993,210 | 1,109,072 | 11.7% | 1,109,072 | 0.0% |
| Fuel Cost Recovery-GG | 554,714 | 547,360 | 626,305 | 697,896 | 11.4% | 697,896 | 0.0% |
| Transfers from: | | | | | | | |
| General Fund | - | 57,735 | - | - | n/a | - | n/a |
| Total Sources | 9,013,016 | 9,890,932 | 9,277,667 | 9,542,966 | 2.9% | 9,542,966 | 0.0% |
| Uses of Funds: | | | | | | | |
| Internal Service Expenses: | | | | | | | |
| Administrative Services | 15,420 | 7,950 | - | - | n/a | - | n/a |
| Fleet Administration | 771,187 | 781,318 | 893,555 | 829,202 | -7.2% | 829,202 | 0.0% |
| Fleet Operations | 4,771,745 | 4,649,083 | 5,028,535 | 5,472,078 | 8.8% | 5,528,915 | 1.0% |
| Capitalization of Vehicles | - | (4,325,538) | - | - | n/a | - | n/a |
| Capital Projects | - | 823,227 | - | 250,000 | n/a | - | -100.0% |
| Vehicle Replacements | 5,369,394 | 4,915,573 | 3,345,029 | 4,262,900 | 27.4% | 4,710,900 | 10.5% |
| Transfers to: | | | | | | | |
| POB 2003a (226) | 41,918 | 41,918 | 44,500 | 56,717 | 27.5% | 60,699 | 7.0% |
| Total Uses | 10,969,664 | 6,893,531 | 9,311,619 | 10,870,897 | 16.7% | 11,129,716 | 2.4% |
| Planned addition to (appropriation of) fund balance | (1,956,648) | 2,997,401 | (33,952) | (1,327,931) | 3811.2% | (1,586,750) | 19.5% |
| Ending Fund Balance | \$ 18,679,234 | \$ 23,633,283 | \$ 23,599,331 | \$ 22,271,400 | -5.6% | \$ 20,684,649 | -7.1% |

General Insurance Fund

Fund 503

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

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

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

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

| | FY2018 Adopted | FY2018 Actual | FY2019 Adopted | FY2020 Proposed | % Change FY19 to FY20 | FY2021 Plan | % Change FY20 to FY21 |
|--|---------------------|---------------------|---------------------|---------------------|-----------------------------|-------------------|-----------------------------|
| Beginning Fund Balance | \$ 2,831,854 | \$ 2,831,854 | \$ 3,417,138 | \$ 3,417,138 | 0.0% | \$ 2,091,254 | -38.8% |
| Sources of Funds: | | | | | | | |
| Miscellaneous Revenues: | | | | | | | |
| Interest of Investments | - | 227,416 | - | - | n/a | - | n/a |
| Gain/Loss on Investments | 200,000 | - | 200,000 | 200,000 | 0.0% | 200,000 | 0.0% |
| Insurance Premiums | 2,022,606 | 4,852 | 2,073,171 | 2,073,171 | 0.0% | 2,228,658 | 7.5% |
| GRU Insurance Premium | - | 1,729,406 | - | - | n/a | - | n/a |
| Other Miscellaneous Rev | 300,000 | 764,264 | 300,000 | 300,000 | 0.0% | 300,000 | 0.0% |
| Internal Service: | | | | | | | |
| General Fund Ins. Premium | 2,008,800 | 1,999,270 | 2,059,020 | 2,059,020 | 0.0% | 2,213,447 | 7.5% |
| General Pension Ins. Premium | 33,099 | 33,738 | 33,926 | 33,926 | 0.0% | 36,460 | 7.5% |
| Fire Pension Ins. Premium | 21,632 | 22,822 | 22,173 | 22,173 | 0.0% | 23,835 | 7.5% |
| Solid Waste Ins. Premium | 35,511 | 35,337 | 36,399 | 36,399 | 0.0% | 39,128 | 7.5% |
| CDBG Insurance Premium | 37,391 | 33,283 | 38,326 | 38,326 | 0.0% | 37,479 | -2.2% |
| RTS Insurance Premium | 1,344,441 | 1,152,778 | 1,378,052 | 1,378,052 | 0.0% | 1,481,406 | 7.5% |
| Police Pension Ins. Premium | 19,916 | 20,822 | 20,414 | 20,414 | 0.0% | 21,944 | 7.5% |
| Ironwood Ins. Premium | 48,395 | 48,249 | 49,605 | 49,605 | 0.0% | 53,324 | 7.5% |
| Fleet Service Ins. Premium | 113,607 | 113,427 | 116,447 | 116,447 | 0.0% | 125,180 | 7.5% |
| Stormwater Ins. Premium | 258,142 | 253,869 | 264,596 | 264,596 | 0.0% | 284,445 | 7.5% |
| Florida Bldg Code Ins. Premium | 80,127 | 76,773 | 82,130 | 82,130 | 0.0% | 88,290 | 7.5% |
| HOME Fund Ins. Premium | 3,004 | 2,249 | 3,079 | 3,079 | 0.0% | 3,310 | 7.5% |
| Cultural Affairs Ins. Premium | 1,101 | 870 | 1,129 | 1,129 | 0.0% | 1,215 | 7.7% |
| Billable OT Ins. Premium | 11,518 | 11,978 | 11,806 | 11,806 | 0.0% | 12,690 | 7.5% |
| CRA Ins. Premium | 14,194 | 15,174 | 14,549 | 14,549 | 0.0% | 15,639 | 7.5% |
| EHAB Ins. Premium | 2,377 | 2,406 | 2,436 | 2,436 | 0.0% | 2,620 | 7.5% |
| REHAB Ins. Premium | 157 | 84 | 161 | 161 | 0.0% | 175 | 8.7% |
| Ins. Premium-Disability Pension | - | - | - | - | n/a | 705 | n/a |
| Gen. Insurance Ins. Premium | 21,347 | 33,464 | 21,881 | 21,881 | 0.0% | 23,520 | 7.5% |
| Total Sources | 6,577,365 | 6,582,531 | 6,729,299 | 6,729,299 | 0.0% | 7,193,470 | 6.9% |
| Uses of Funds: | | | | | | | |
| Internal Service Expenses: | | | | | | | |
| City Attorney | 546,045 | 346,502 | 545,281 | 552,766 | 1.4% | 552,848 | 0.0% |
| Risk Management | 3,468,703 | 2,526,128 | 3,484,364 | 3,480,638 | -0.1% | 3,546,470 | 1.9% |
| Health Services | 877,167 | 1,001,653 | 886,392 | 939,669 | 6.0% | 939,669 | 0.0% |
| Safety Award Incentive Program | 55,000 | 50,887 | 55,000 | 64,500 | 17.3% | 64,500 | 0.0% |
| Workers Comp & Safety | 2,846,004 | 2,032,066 | 2,841,194 | 2,974,116 | 4.7% | 3,149,116 | 5.9% |
| Transfers to: | | | | | | | |
| POB 2003a (226) | 40,012 | 40,012 | 40,012 | 43,494 | 8.7% | 46,547 | 7.0% |
| Total Uses | 7,832,931 | 5,997,248 | 7,852,243 | 8,055,182 | 2.6% | 8,299,149 | 3.0% |
| Planned addition to (appropriation of) fund balance | (1,255,566) | 585,284 | (1,122,944) | (1,325,883) | 18.1% | (1,105,679) | -16.6% |
| Ending Fund Balance | \$ 1,576,288 | \$ 3,417,138 | \$ 2,294,194 | \$ 2,091,254 | -8.8% | \$ 985,575 | -52.9% |

Employee Health & Accident Benefits (EHAB) Fund

Fund 504

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

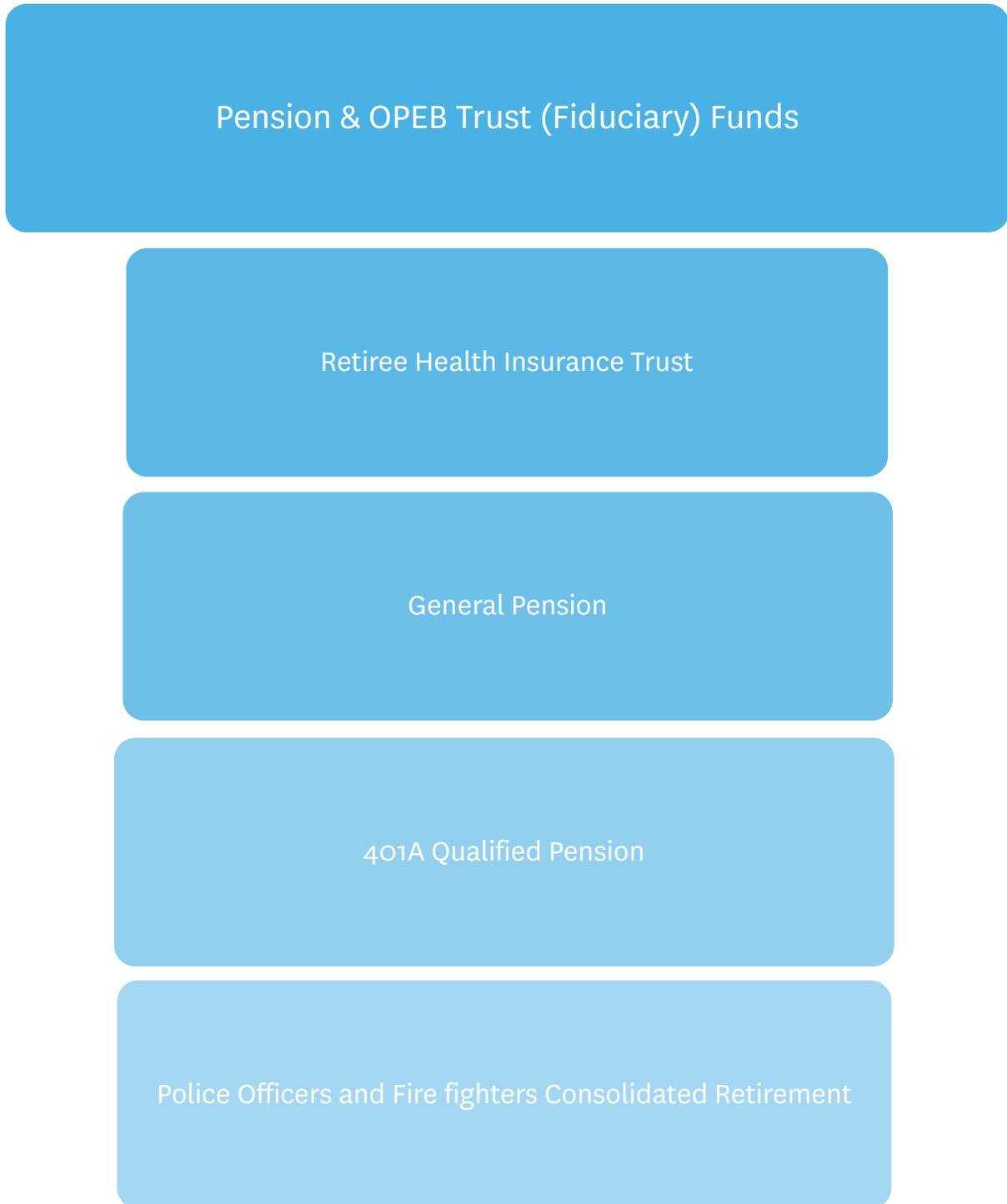
Funding Source: Sources for this fund are collected from the City of Gainesville as an employer and from the employees who choose to participate in the different insurance plans the City offers.

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

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

| | FY2018 Adopted | FY2018 Actual | FY2019 Adopted | FY2020 Proposed | % Change FY19 to FY20 | FY2021 Plan | % Change FY20 to FY21 |
|--|---------------------|---------------------|----------------------|----------------------|-----------------------------|----------------------|-----------------------------|
| Beginning Fund Balance | \$ 6,407,133 | \$ 6,407,133 | \$ 7,551,537 | \$ 10,332,231 | 36.8% | \$ 10,896,605 | 5.5% |
| Sources of Funds: | | | | | | | |
| Miscellaneous Revenues: | | | | | | | |
| Life Insurance Contributions | 275,000 | 339,042 | 275,000 | 345,000 | 25.5% | 345,000 | 0.0% |
| Employer Contributions | 13,592,151 | 12,036,202 | 14,764,980 | 14,500,000 | -1.8% | 15,350,000 | 5.9% |
| Employee Contributions | 7,117,548 | 6,578,456 | 8,015,689 | 7,400,000 | -7.7% | 7,980,000 | 7.8% |
| Flex Plan Contributions | 920,000 | 638,435 | 920,000 | 6,000,000 | 552.2% | 6,300,000 | 5.0% |
| REHAB Premiums | 6,609,905 | 6,925,658 | 7,270,896 | - | -100.0% | - | n/a |
| Interest on Investments | 40,000 | 174,164 | 45,000 | 45,000 | 0.0% | 45,000 | 0.0% |
| Gain/Loss On Investments | - | - | - | 100,000 | n/a | 100,000 | 0.0% |
| Other Miscellaneous Rev | - | 1,285,294 | - | 880,000 | n/a | 880,000 | 0.0% |
| Total Sources | 28,554,604 | 27,977,251 | 31,291,565 | 29,270,000 | -6.5% | 31,000,000 | 5.9% |
| Uses of Funds: | | | | | | | |
| Internal Service Expenses: | | | | | | | |
| Risk Management | 28,505,842 | 26,830,277 | 28,508,301 | 28,702,157 | 0.7% | 28,711,621 | 0.0% |
| Transfers to: | | | | | | | |
| POB 2003a (226) | 2,570 | 2,570 | 2,570 | 3,470 | 35.0% | 3,713 | 7.0% |
| Total Uses | 28,508,412 | 26,832,847 | 28,510,871 | 28,705,627 | 0.7% | 28,715,334 | 0.0% |
| Planned addition to (appropriation of) fund balance | 46,192 | 1,144,404 | 2,780,694 | 564,373 | -79.7% | 2,284,666 | 304.8% |
| Ending Fund Balance | \$ 6,453,325 | \$ 7,551,537 | \$ 10,332,231 | \$ 10,896,605 | 5.5% | \$ 13,181,270 | 21.0% |

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



All Fiduciary Funds
Summary of Revenues and Expenses

| | FY2018 Adopted | FY2018 Actual | FY2019 Adopted | FY2020 Proposed | % Change FY19 to FY20 | FY2021 Plan | % Change FY20 to FY21 |
|--|-------------------|----------------|-------------------|--------------------|-----------------------------|----------------|-----------------------------|
| Beginning Fund Balance | \$ 709,903,786 | \$ 709,903,786 | \$ 762,313,063 | \$ 792,837,242 | 4.0% | \$ 818,624,034 | 3.3% |
| Sources of Funds by Category: | | | | | | | |
| Miscellaneous Revenues | 108,463,500 | 123,129,143 | 108,463,500 | 107,888,500 | -0.5% | 113,863,500 | 5.5% |
| Total Sources | 108,463,500 | 123,129,143 | 108,463,500 | 107,888,500 | -0.5% | 113,863,500 | 5.5% |
| Uses of Funds: | | | | | | | |
| General Government | 53,473,500 | 47,719,840 | 53,745,946 | 54,087,041 | 0.6% | 56,794,120 | 5.0% |
| Public Safety | 24,166,800 | 23,138,943 | 24,167,850 | 28,002,850 | 15.9% | 30,632,850 | 9.4% |
| Transfers to Other Funds | 25,525 | 12,821 | 25,525 | 11,818 | -53.7% | 12,647 | 7.0% |
| Total Uses | 77,665,825 | 70,871,604 | 77,939,321 | 82,101,708 | 5.3% | 87,439,617 | 6.5% |
| Planned addition to (appropriation of) fund balance | 30,797,675 | 52,257,539 | 30,524,179 | 25,786,792 | -15.5% | 26,423,883 | 2.5% |
| Ending Fund Balance | \$ 740,701,461 | \$ 762,161,325 | \$ 792,837,242 | \$ 818,624,034 | 3.3% | \$ 845,047,917 | 3.2% |

Retiree Health Insurance Trust
Fund 601

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

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

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

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

The fund balance within this fund is restricted.

| | FY2018 Adopted | FY2018 Actual | FY2019 Adopted | FY2020 Proposed | % Change FY19 to FY20 | FY2021 Plan | % Change FY20 to FY21 |
|--|----------------------|----------------------|----------------------|----------------------|-----------------------------|----------------------|-----------------------------|
| Beginning Fund Balance | \$ 63,500,353 | \$ 63,500,353 | \$ 67,287,551 | \$ 69,265,178 | 2.9% | \$ 73,207,168 | 5.7% |
| Sources of Funds: | | | | | | | |
| Miscellaneous: | | | | | | | |
| Interest on Investments | 1,100,000 | 1,470,004 | 1,100,000 | 1,500,000 | 36.4% | 1,600,000 | 6.7% |
| Gain/Loss on Investments | 2,500,000 | 3,077,338 | 2,500,000 | 2,500,000 | 0.0% | 2,500,000 | 0.0% |
| Unrealized Gain/Loss | 1,500,000 | 2,125,921 | 1,500,000 | 1,500,000 | 0.0% | 1,500,000 | 0.0% |
| Employer Contrib - Retirees | 575,000 | 626,550 | 575,000 | 650,000 | 13.0% | 675,000 | 3.8% |
| Retiree Contributions | 3,450,000 | 3,622,415 | 3,450,000 | 3,450,000 | 0.0% | 3,450,000 | 0.0% |
| Employer Contributions | 2,400,000 | 1,390,022 | 2,400,000 | 2,400,000 | 0.0% | 2,400,000 | 0.0% |
| Total Sources | 11,525,000 | 12,312,249 | 11,525,000 | 12,000,000 | 4.1% | 12,125,000 | 1.0% |
| Uses of Funds: | | | | | | | |
| General Government: | | | | | | | |
| Finance-Pension | 5,805 | 7,662 | 11,900 | 12,761 | 7.2% | 12,761 | 0.0% |
| Risk Management | 9,535,020 | 8,517,162 | 9,535,020 | 8,045,020 | -15.6% | 8,445,020 | 5.0% |
| Transfers to: | | | | | | | |
| POB 2003a Debt Srv (226) | 453 | 227 | 453 | 229 | -49.5% | 245 | 7.0% |
| Total Uses | 9,541,278 | 8,525,051 | 9,547,373 | 8,058,010 | -15.6% | 8,458,026 | 5.0% |
| Planned addition to (appropriation of) fund balance | 1,983,722 | 3,787,198 | 1,977,627 | 3,941,990 | 99.3% | 3,666,974 | -7.0% |
| Ending Fund Balance | \$ 65,484,075 | \$ 67,287,551 | \$ 69,265,178 | \$ 73,207,168 | 5.7% | \$ 76,874,142 | 5.0% |

General Pension Fund
Fund 604

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

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

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

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

| | FY2018 Adopted | FY2018 Actual | FY2019 Adopted | FY2020 Proposed | % Change FY19 to FY20 | FY2021 Plan | % Change FY20 to FY21 |
|--|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------------|-----------------------|-----------------------------|
| Beginning Fund Balance | \$ 396,313,562 | \$ 396,313,562 | \$ 432,508,137 | \$ 447,541,381 | 3.5% | \$ 465,210,227 | 3.9% |
| Sources of Funds: | | | | | | | |
| Miscellaneous: | | | | | | | |
| Interest On Investments | 5,000,000 | 5,339,000 | 5,000,000 | 5,500,000 | 10.0% | 6,000,000 | 9.1% |
| Gain/Loss on Investments | 12,000,000 | 33,392,900 | 12,000,000 | 13,000,000 | 8.3% | 14,000,000 | 7.7% |
| Unrealized Gain/Loss | 16,000,000 | 12,912,767 | 16,000,000 | 17,500,000 | 9.4% | 19,000,000 | 8.6% |
| Broker Refunds | 1,000 | 1,725 | 1,000 | 1,000 | 0.0% | 1,000 | 0.0% |
| Employee-Military Buyback | 400,000 | 89,300 | 400,000 | 200,000 | -50.0% | 200,000 | 0.0% |
| Employer Contributions | 15,800,000 | 16,372,689 | 15,800,000 | 18,800,000 | 19.0% | 20,800,000 | 10.6% |
| GG Employer Contrib-Retirees | 100,000 | - | 100,000 | - | -100.0% | - | n/a |
| GRU Employer Contrib-Retirees | 50,000 | - | 50,000 | - | -100.0% | - | n/a |
| Employee Contributions | 4,200,000 | 4,317,403 | 4,200,000 | 4,500,000 | 7.1% | 4,700,000 | 4.4% |
| Retiree DROP Pay Deposit | 4,000,000 | 1,991,746 | 4,000,000 | 2,500,000 | -37.5% | 2,500,000 | 0.0% |
| Total Sources | 57,551,000 | 74,417,531 | 57,551,000 | 62,001,000 | 7.7% | 67,201,000 | 8.4% |
| Uses of Funds: | | | | | | | |
| General Government: | | | | | | | |
| City Attorney | 7,389 | 2,781 | 7,389 | 6,883 | -6.8% | 6,883 | 0.0% |
| Finance-Pension | 272,923 | 284,307 | 528,691 | - | -100.0% | - | n/a |
| Finance-Accounting | - | - | - | 255,067 | | 257,762 | |
| Risk Management | 19,806 | 19,847 | 20,195 | 20,946 | 3.7% | 20,946 | 0.0% |
| Trust Funds-Disability | - | 209,387 | - | 260,000 | n/a | 300,000 | 15.4% |
| Trust Funds | 41,933,900 | 37,698,179 | 41,934,650 | 43,769,650 | 4.4% | 46,029,650 | 5.2% |
| Pension Boards & Committees | 10,000 | - | 10,000 | 12,000 | 20.0% | 12,000 | 0.0% |
| Transfers to: | | | | | | | |
| POB 2003a Debt Srv (226) | 16,831 | 8,455 | 16,831 | 7,607 | -54.8% | 8,141 | 7.0% |
| Total Uses | 42,260,849 | 38,222,956 | 42,517,756 | 44,332,153 | 4.3% | 46,635,382 | 5.2% |
| Planned addition to (appropriation of) fund balance | 15,290,151 | 36,194,575 | 15,033,244 | 17,668,847 | 17.5% | 20,565,618 | 16.4% |
| Ending Fund Balance | \$ 411,603,713 | \$ 432,508,137 | \$ 447,541,381 | \$ 465,210,227 | 3.9% | \$ 485,775,845 | 4.4% |

401A Qualified Pension Fund
Fund 606

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

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

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

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

| | FY2018 Adopted | FY2018 Actual | FY2019 Adopted | FY2020 Proposed | % Change FY19 to FY20 | FY2021 Plan | % Change FY20 to FY21 |
|--|-------------------|---------------|-------------------|--------------------|-----------------------------|---------------|-----------------------------|
| Beginning Fund Balance | \$ 10,085,160 | \$ 10,085,160 | \$ 10,929,740 | \$ 10,904,740 | -0.23% | \$ 10,879,740 | -0.23% |
| Sources of Funds: | | | | | | | |
| Miscellaneous: | | | | | | | |
| Interest On Investments | 950,000 | 973,349 | 950,000 | 950,000 | 0.00% | 950,000 | 0.00% |
| Employer Contributions | 325,000 | 330,240 | 325,000 | 325,000 | 0.00% | 325,000 | 0.00% |
| Employee Contributions | 200,000 | 197,877 | 200,000 | 200,000 | 0.00% | 200,000 | 0.00% |
| Rollover Amounts | - | 151,737 | - | - | n/a | - | n/a |
| Total Sources | 1,475,000 | 1,653,202 | 1,475,000 | 1,475,000 | 0.00% | 1,475,000 | 0.00% |
| Uses of Funds: | | | | | | | |
| General Government: | | | | | | | |
| Trust Funds | 1,500,000 | 808,623 | 1,500,000 | 1,500,000 | 0.00% | 1,500,000 | 0.00% |
| Total Uses | 1,500,000 | 808,623 | 1,500,000 | 1,500,000 | 0.00% | 1,500,000 | 0.00% |
| Planned addition to (appropriation of) fund balance | (25,000) | 844,579 | (25,000) | (25,000) | 0.00% | (25,000) | 0.00% |
| Ending Fund Balance | \$ 10,060,160 | \$ 10,929,739 | \$ 10,904,740 | \$ 10,879,740 | -0.23% | \$ 10,854,740 | -0.23% |

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

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

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

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

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

| | FY2018 Adopted | FY2018 Actual | FY2019 Adopted | FY2020 Proposed | % Change FY19 to FY20 | FY2021 Plan | % Change FY20 to FY21 |
|--|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------------|-----------------------|-----------------------------|
| Beginning Fund Balance | \$ 240,004,711 | \$ 240,004,711 | \$ 251,587,635 | \$ 265,125,943 | 5.38% | \$ 269,326,898 | 1.6% |
| Sources of Funds: | | | | | | | |
| Miscellaneous: | | | | | | | |
| Interest on Investments | 4,100,000 | 2,701,905 | 4,100,000 | 4,300,000 | 4.88% | 4,300,000 | 0.0% |
| Gain/Loss on Investments | 11,700,000 | 15,898,280 | 11,700,000 | 7,000,000 | -40.17% | 7,000,000 | 0.0% |
| Unrealized Gain/Loss | 11,000,000 | 6,010,580 | 11,000,000 | 9,000,000 | -18.18% | 9,000,000 | 0.0% |
| Broker Refunds | 2,500 | 2,244 | 2,500 | 2,500 | 0.00% | 2,500 | 0.0% |
| Employer Contributions | 4,600,000 | 4,507,892 | 4,600,000 | 5,500,000 | 19.57% | 6,100,000 | 10.9% |
| Employee Contributions | 2,050,000 | 1,963,470 | 2,050,000 | 2,100,000 | 2.44% | 2,150,000 | 2.4% |
| Employee-Military Buyback | 150,000 | - | 150,000 | 150,000 | 0.00% | 150,000 | 0.0% |
| Premium Tax | 1,110,000 | 1,132,133 | 1,110,000 | 1,160,000 | 4.50% | 1,160,000 | 0.0% |
| Retiree DROP Redeposit | 3,200,000 | 2,681,393 | 3,200,000 | 3,200,000 | 0.00% | 3,200,000 | 0.0% |
| Total Sources | 37,912,500 | 34,897,898 | 37,912,500 | 32,412,500 | -14.51% | 33,062,500 | 2.0% |
| Uses of Funds: | | | | | | | |
| General Government: | | | | | | | |
| Finance-Pension | 188,657 | 171,892 | 198,101 | 204,713 | 3.34% | 209,097 | 2.1% |
| Public Safety: | | | | | | | |
| Trust Funds | 24,149,130 | 23,132,273 | 24,150,013 | 27,985,013 | 15.88% | 30,615,013 | 9.4% |
| Pension Boards and Comm. | 17,670 | 6,670 | 17,837 | 17,837 | 0.00% | 17,837 | 0.0% |
| Transfers to: | | | | | | | |
| POB 2003a Debt Srv (226) | 8,241 | 4,139 | 8,241 | 3,982 | -51.68% | 4,261 | 7.0% |
| Total Uses | 24,363,698 | 23,314,974 | 24,374,192 | 28,211,545 | 15.74% | 30,846,209 | 9.3% |
| Planned addition to (appropriation of) fund balance | 13,548,802 | 11,582,924 | 13,538,308 | 4,200,955 | -68.97% | 2,216,291 | -47.2% |
| Ending Fund Balance | \$ 253,553,513 | \$ 251,587,635 | \$ 265,125,943 | \$ 269,326,898 | 1.58% | \$ 271,543,189 | 0.8% |

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