



MEMORANDUM

Office of the City Attorney

Phone: 334-5011/Fax 334-2229
Box 46

September 24, 2001

TO: Mayor and City Commissioners

DATE: ~~September 10, 2001~~

FROM: City Attorney


PUBLIC HEARING

SUBJECT: ORDINANCE NO. 0-01-48

AN ORDINANCE OF THE CITY COMMISSION OF THE CITY OF GAINESVILLE, FLORIDA; RELATING TO ITS GENERAL GOVERNMENT BUDGET FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 2001 AND ENDING SEPTEMBER 30, 2002; ADOPTING THE GENERAL OPERATING AND FINANCIAL PLAN BUDGET; AND PROVIDING AN IMMEDIATE EFFECTIVE DATE.

The proposed ordinance which adopts a budget for the City of Gainesville General Operating and Financial Plan Budget for fiscal year beginning October 1, 2001 and ending September 30, 2002 is submitted for adoption by the City Commission.

Prepared and
Submitted by:


Marion J. Radson
City Attorney

MJR:nmh

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

PASSED AND ADOPTED, this _____ day of September 2001

Thomas D. Bussing, Mayor

Approved as to Form and Legality:

Marion J. Radson, City Attorney

ATTEST:

Kurt M. Lannon, Clerk of the Commission

This Ordinance passed on first reading this _____ day of _____, 2001

This Ordinance passed on second reading this _____ day of _____, 2001

ALL FUNDS (Continued)
Financial Plan for Fiscal Year 2002

Debt Service	Proprietary Funds	Fiduciary Funds	COMBINED TOTALS
1,252,048	40,233,439	33,316,918	122,945,929
0	0	0	25,831,551
1,828,473	526,489	379,505	5,199,601
0	0	0	347,000
3,080,521	40,759,928	33,696,423	154,324,081
0	43,296,102	15,402,227	133,792,667
3,986,240	0	0	3,986,240
0	884,048	326,041	4,355,508
3,986,240	44,180,150	15,728,268	142,134,415
(905,719)	(3,420,222)	17,968,155	12,189,666
0	1,000,000	0	1,000,000
1,689,419	7,938,949	264,400,979	302,111,866
783,700	5,518,727	282,369,134	315,301,532
0	300,000	0	300,000
0	309,200	0	309,200
0	609,200	0	609,200
0	516,000	0	516,000
0	93,200	0	93,200

**CITY OF
GAINESVILLE**

Special Revenue Funds

Financial Plan for FY 2002

	Community Development Block Grant 102	Urban Development Action Grant 103	HOME Grant 104	GEZDA 101	Recreation Programs 122	Miscellaneous Special Revenue 123
SOURCES OF FUNDS:						
Revenues:						
Intergovernmental Revenue	\$1,669,000	\$0	\$782,000	\$0	\$0	\$0
Charges for Services	\$0	\$0	\$0	\$0	\$163,000	\$250,000
Fines and Forfeitures	\$0	\$0	\$0	\$0	\$0	\$50,000
Miscellaneous Revenues	\$0	\$173,945	\$0	\$0	\$15,000	\$0
	<u>\$1,669,000</u>	<u>\$173,945</u>	<u>\$782,000</u>	<u>\$0</u>	<u>\$178,000</u>	<u>\$300,000</u>
Transfers:						
General Fund	\$0	\$0	\$0	\$0	\$0	\$0
Redevelopment Trust Funds	\$0	\$0	\$0	\$0	\$0	\$0
	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
Total Sources	<u>\$1,669,000</u>	<u>\$173,945</u>	<u>\$782,000</u>	<u>\$0</u>	<u>\$178,000</u>	<u>\$300,000</u>
USES OF FUNDS:						
Expenditures:						
Special Revenue Projects	\$1,669,000	\$0	\$782,000	\$3,200	\$178,000	\$300,000
Transfers to:						
General Fund	\$0	\$17,000	\$0	\$0	\$0	\$0
	<u>\$0</u>	<u>\$17,000</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
Total Uses	<u>\$1,669,000</u>	<u>\$17,000</u>	<u>\$782,000</u>	<u>\$3,200</u>	<u>\$178,000</u>	<u>\$300,000</u>
EXCESS (DEFICIT) OF SOURCES OVER USES	\$0	\$156,945	\$0	(\$3,200)	\$0	\$0
FUND BALANCES:						
October 1	\$147,989	\$513,648	\$11,962	\$15,535	\$0	\$0
September 30	<u>\$147,989</u>	<u>\$670,593</u>	<u>\$11,962</u>	<u>\$12,335</u>	<u>\$0</u>	<u>\$0</u>

CITY OF
GAINESVILLE

Debt Service Funds

Financial Plan for FY 2002

	FFGFC Bond of 1992 215	GERRB of 1994 217	FFGFC Bond of 1996 220	FFGFC Bond of 1998 222	FFGFC Bond of 2001 224	TOTALS
SOURCES OF FUNDS:						
Revenues:						
State Revenue Sharing	\$0	\$1,099,641	\$0	\$0	\$0	\$1,099,641
Interest on Investments	\$112,407	\$10,000	\$15,000	\$15,000	\$0	\$152,407
	\$112,407	\$1,109,641	\$15,000	\$15,000	\$0	\$1,252,048
Transfers:						
General Fund	\$0	\$0	\$501,355	\$521,680	\$621,000	\$1,644,035
Ironwood Enterprise Fund	\$0	\$0	\$0	\$96,879	\$0	\$96,879
Stormwater Utility Fund	\$0	\$0	\$0	\$87,559	\$0	\$87,559
	\$0	\$0	\$501,355	\$706,118	\$621,000	\$1,828,473
Total Sources	\$112,407	\$1,109,641	\$516,355	\$721,118	\$621,000	\$3,080,521
USES OF FUNDS:						
Debt Service:						
Certificate Maturities	\$625,000	\$475,000	\$325,000	\$255,000	\$510,000	\$2,190,000
Interest Payments	\$38,125	\$623,642	\$188,855	\$461,118	\$111,000	\$1,422,740
Transfer to General Fund	\$365,000	\$0	\$0	\$0	\$0	\$365,000
Other Costs	\$0	\$1,000	\$2,500	\$5,000	\$0	\$8,500
Total Uses	\$1,028,125	\$1,099,642	\$516,355	\$721,118	\$621,000	\$3,986,240
EXCESS (DEFICIT) OF SOURCES OVER USES	(\$915,718)	\$9,999	\$0	\$0	\$0	(\$905,719)
FUND BALANCES:						
October 1	\$915,718	\$132,889	\$613,090	\$27,722	\$0	\$1,689,419
September 30	\$0	\$142,888	\$613,090	\$27,722	\$0	\$783,700

Capital Projects Funds
Financial Plan for FY 2002

Information	FY 1998					Vehicle Acquisition of 2001 327	TOTALS
System Capital Projects 321	FY 1996 Road Projects 323	Communication Equipment Capital Project 324	FY 1998 Capital Acquisition 325	Downtown Parking Garage 326			
	\$0	\$0	\$0	\$0	\$2,750,000	\$0	\$2,750,000
	\$0	\$90,000	\$0	\$9,000	\$0	\$0	\$132,000
	\$0	\$90,000	\$0	\$9,000	\$2,750,000	\$0	\$2,882,000
	\$0	\$0	\$0	\$0	\$0	\$0	\$653,000
	\$0	\$0	\$0	\$0	\$0	\$0	\$300,000
	\$0	\$0	\$0	\$0	\$0	\$0	\$953,000
	\$0	\$90,000	\$0	\$9,000	\$2,750,000	\$0	\$3,835,000
	\$0	\$90,000	\$0	\$0	\$2,750,000	\$1,188,000	\$5,476,293
	\$0	\$90,000	\$0	\$0	\$2,750,000	\$1,188,000	\$5,476,293
	\$0	\$0	\$0	\$9,000	\$0	(\$1,188,000)	(\$1,641,293)
	\$196,179	\$5,060,050	\$1,072,392	\$521,001	\$0	\$1,250,266	\$11,127,788
	\$196,179	\$5,060,050	\$1,072,392	\$530,001	\$0	\$62,266	\$9,486,495

CITY OF
GAINESVILLE

Proprietary Funds

Enterprise Funds
Financial Plan for FY 2002

	Stormwater Management Utility 413	Ironwood Golf Course 415	Solid Waste Collection 420	Regional Transit System 450	TOTAL
SOURCES OF FUNDS:					
Revenues:					
Operating	\$4,111,987	\$1,336,000	\$4,964,000	\$1,931,100	\$12,343,087
Other	\$167,228	\$5,000	\$200,000	\$7,930,061	\$8,302,289
Transfers	\$0	\$126,879	\$0	\$0	\$126,879
Total Sources	\$4,279,215	\$1,467,879	\$5,164,000	\$9,861,161	\$20,772,255
USES OF FUNDS:					
Expenditures:					
Operating Expenses	\$3,929,710	\$1,306,891	\$4,661,377	\$10,617,177	\$20,515,155
Capital	\$1,075,000	\$30,000	\$10,000	\$0	\$1,115,000
Depreciation	\$1,022,000	\$150,000	\$36,000	\$1,143,000	\$2,351,000
Transfers	\$87,559	\$96,879	\$600,000	\$0	\$784,438
Total Uses	\$6,114,269	\$1,583,770	\$5,307,377	\$11,760,177	\$24,765,593
NET INCREASE (DECREASE) IN RETAINED EARNINGS	(\$1,835,054)	(\$115,891)	(\$143,377)	(\$1,899,016)	(\$3,993,338)
Depreciation of Fixed Assets Acquired by Capital Contribution	\$0	\$0	\$0	\$1,000,000	\$1,000,000
RETAINED EARNINGS:					
October 1	(\$8,091,388)	(\$970,655)	\$1,523,486	\$490,297	(\$7,048,260)
September 30	(\$9,926,442)	(\$1,086,546)	\$1,380,109	(\$408,719)	(\$10,041,598)

Proprietary Funds-Internal Service Funds

**Insurance Funds
Financial Plan for FY 2002**

	General Insurance 503	Employee Health & Accident 504	Retiree Health Insurance 507	TOTALS
SOURCES OF FUNDS:				
Revenues:				
Premiums:	\$3,664,253	\$0	\$0	\$3,664,253
City Department Charges	\$0	\$4,638,960	\$1,590,900	\$6,229,860
Employees	\$0	\$1,907,600	\$0	\$1,907,600
Retirees	\$0	\$0	\$1,017,300	\$1,017,300
GRU Reimbursements	\$701,442	\$0	\$894,881	\$1,596,323
Life Insurance	\$0	\$250,000	\$0	\$250,000
Interest on Investments	\$0	\$120,000	\$0	\$120,000
Transfer from Retiree Health	\$0	\$99,610	\$0	\$99,610
Flex Plan Contribution	\$0	\$400,000	\$0	\$400,000
Other Revenues	\$284,000	\$0	\$300,000	\$584,000
Total Sources	\$4,649,695	\$7,416,170	\$3,803,081	\$15,868,946

USES OF FUNDS:

Expenditures:				
Risk Management	\$272,006	\$149,617	\$0	\$421,623
Health Services	\$284,876	\$0	\$0	\$284,876
City Attorney	\$203,832	\$0	\$0	\$203,832
Fees & Assessments	\$460,000	\$679,566	\$0	\$1,139,566
Claims/Benefits Paid	\$2,350,000	\$5,472,326	\$3,035,416	\$10,857,742
Insurance Premiums	\$950,000	\$140,384	\$0	\$1,090,384
Life Insurance	\$0	\$250,000	\$0	\$250,000
Employee Assistant Program	\$0	\$80,000	\$0	\$80,000
Comprehensive Wellness	\$0	\$142,000	\$0	\$142,000
Indirect Cost	\$119,000	\$79,500	\$0	\$198,500
Transfer to E.H.A.B.	\$0	\$0	\$99,610	\$99,610
Depreciation	\$7,000	\$12,000	\$0	\$19,000
Total Uses	\$4,646,714	\$7,005,393	\$3,135,026	\$14,787,133

**NET INCREASE (DECREASE) IN
RETAINED EARNINGS**

\$2,981	\$410,777	\$668,055	\$1,081,813
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RETAINED EARNINGS:

October 1

\$1,768,752	\$2,234,846	\$5,715,943	\$9,719,541
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September 30

\$1,771,733	\$2,645,623	\$6,383,998	\$10,801,354
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CITY OF
GAINESVILLE

**Fiduciary Funds
Pension Trust Funds
Financial Plan for FY 2002**

	General Pension Plan 604	Consolidated Pension Plan 607 & 608	401 A Qualified Pension 606	Disability Pension 605	TOTALS
SOURCES OF FUNDS:					
Revenues:					
Employee Contributions	\$2,513,895	\$1,107,055	\$472,500	\$0	\$4,093,450
Employer Contributions	\$2,513,895	\$1,943,990	\$945,000	\$693,821	\$6,096,706
State Contributions:					
Insurance Tax	\$0	\$793,734	\$0	\$0	\$793,734
Interest & Dividends	\$4,000,000	\$2,500,000	\$1,000,000	\$90,000	\$7,590,000
Gain on Investment	\$7,500,000	\$6,500,000	\$0	\$0	\$14,000,000
Miscellaneous	\$5,000	\$5,000	\$0	\$0	\$10,000
Total Sources	\$16,532,790	\$12,849,779	\$2,417,500	\$783,821	\$32,583,890
USES OF FUNDS:					
Expenditures:					
Financial Svcs.-Departmental	\$119,520	\$66,832	\$0	\$0	\$186,352
Benefit Payments	\$7,560,000	\$4,408,780	\$175,000	\$267,750	\$12,411,530
Refund of Contributions	\$150,000	\$75,500	\$0	\$0	\$225,500
Managerial Fees	\$875,385	\$455,800	\$0	\$0	\$1,331,185
Custodial Fees	\$51,250	\$74,120	\$0	\$0	\$125,370
Actuarial Fees	\$37,500	\$20,000	\$0	\$0	\$57,500
Insurance Premium	\$40,000	\$44,000	\$0	\$0	\$84,000
Pension Boards/Committees	\$9,000	\$34,500	\$0	\$0	\$43,500
Other Expense	\$74,200	\$61,900	\$0	\$63,920	\$200,020
TOTAL USES	\$8,916,855	\$5,241,432	\$175,000	\$331,670	\$14,664,957
EXCESS (DEFICIT) OF SOURCES OVER USES	\$7,615,935	\$7,608,347	\$2,242,500	\$452,151	\$17,918,933
FUND BALANCES:					
October 1	\$160,225,491	\$86,898,315	\$13,020,295	\$1,958,273	\$262,102,374
September 30	\$167,841,426	\$94,506,662	\$15,262,795	\$2,410,424	\$280,021,307

Fiduciary Funds - Expendable Trust Funds (continued)

Financial Plan for FY 2002

School Crossing Guards Fund 617	College Park/ University Heights Redevelopment 618	Arts in Public Places 619	TOTALS
\$2,000	\$0	\$0	\$44,674
\$40,000	\$0	\$0	\$40,000
\$0	\$0	\$0	\$20,000
\$0	\$0	\$0	\$1,000
\$0	\$250,686	\$0	\$627,354
\$0	\$161,457	\$0	\$379,505
\$42,000	\$412,143	\$0	\$1,112,533
\$0	\$0	\$0	\$389,093
\$0	\$0	\$0	\$65,627
\$0	\$282,550	\$0	\$282,550
\$40,000	\$0	\$0	\$81,674
\$0	\$109,712	\$0	\$244,367
\$40,000	\$392,262	\$0	\$1,063,311
\$2,000	\$19,881	\$0	\$49,222
\$97,598	\$376,809	\$23,808	\$2,298,605
\$99,598	\$396,690	\$23,808	\$2,347,827