

**Gainesville.**

Citizen centered  
People empowered

# City Manager's Proposed Budget in Brief

City of Gainesville, Florida  
Fiscal Year 2019

## **CITY MANAGER'S BUDGET MESSAGE**

### **THEME: Investing in Our Future**

**DATE:** June 29, 2018

**TO:** THE CITY OF GAINESVILLE COMMISSION AND THE CITIZENS OF GAINESVILLE

**FROM:** Anthony Lyons, City Manager, City of Gainesville, Florida

The City Manager's recommended Fiscal Year 2019 budget is the second year of a two-year budget. The approved FY18 Budget included an approved FY19 Plan, which is the foundation for the FY19 proposed budget. This recommended budget has been developed collaboratively with the City Commission, City Charter Officers, department leaders, budget and finance staff, and with public input. Much like last year's adopted budget, the proposed FY19 budget reflects our community's continued interest in building a transformational and equitable future for all citizens. Moreover, as we build on last year's budget, we continue to focus on strategic investments that help us to plan for a better future. With the adoption of the two-year budget, we promised we would diligently pursue operational excellence in the quest to become the most citizen-centered city in the world. The budget message for FY19 outlines the key investments we are making through the framework of our four strategic guiding principles which are:

How might we...

- Support a strong economy?
- Foster Greater Equity?
- Plan for a better Future?
- Be a Community Model?

The FY 19 Budget continues to invest in citizen-centered approaches that either begin or continue to improve on programs, projects, and services that address City Commission priorities as framed by each principle.

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In this proposed budget, several youth initiatives including the Reichert House, Phoenix Neighborhood, and Wallace Foundation coordination are funded at \$175,000. The future restructuring of the City's Public Works Department will augment Gainesville's transportation resources with the formation of the Department of Mobility. This new focused effort to improve transit-related services will include RTS, parking, transportation planning, traffic operations as well as pedestrian and bike initiatives. Vision Zero, a plan to end traffic deaths and injuries on our streets, will additionally be housed there. Just over \$355,000 is included in the recommended budget in support of this priority. Lastly, in a joint City of Gainesville/Alachua County effort to design a waste management system for the city that reduces, diverts and recycles our waste, \$155,000 is provided in the recommended budget to fund a Sustainability Manager, hire a consultant to develop a Zero Waste Strategic Plan, and to perform a Waste Composition Study.

### **Becoming a Community Model**

This guiding principle provides the creative space for the outside-of-the-box thinking that is required for the spark of ingenuity and partnership to thrive in Gainesville. Gainesville can be a city known for breakthrough ideas that enhance the lives of local and global citizens. It is achievable through fostering cross-disciplinary connections among educators, business leaders, citizens, civic entities and more. Ingenuity, experimentation and partnership inform the two FY 19 budget priorities under this guiding principle. They are: 1) To become known for widely dispersed accessibility to broadband and wireless internet, and 2) To foster a lasting cross-disciplinary partnership with the University of Florida.

Present broadband and connectivity options in the City of Gainesville are potentially insufficient. In response to this problem, city staff have developed, issued, and are now reviewing responses to an Invitation to Negotiate (ITN) proposal to explore pathways for making broadband faster, cheaper, and more accessible. Additionally, the city is in discussion with the University of Florida regarding the expansion of the UF's Eduroam Wi-Fi network into priority areas. As part of this expansion residents would also be able to access free Wi-Fi in specific zones. This budget proposes \$74,000 to fund bandwidth costs associated with the UF Wi-Fi network, work related to the Broadband ITN, and a percentage of time that a projected Director of Technology position would dedicate to broadband and connectivity projects.

The first step taken toward fostering a lasting cross-disciplinary partnership with the University of Florida was taken at the annual State of the City address on February 14, 2017. Mayor Poe and UF President Kent Fuchs signed a Memorandum of Understanding (MOU) to formalize a collaborative partnership that supports implementing our respective strategic plans.

Both plans align around a vision of Gainesville defining and becoming the *New American City*. Working together is critical to successfully envisioning and planning creative new ways to solve problems.

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Gainesville**

**Office of the City  
Manager**  
PO Box 490, Station 6  
Gainesville, Florida 32627  
352 334 5010

windshield." Our future depends on our ability to look forward, past the windshield and see the best route to build and journey on, together with common purpose.

Thank you for your thoughtful consideration of the proposed Fiscal Year 2019 Budget. I welcome the opportunity to continue working with you to successfully lead the City of Gainesville through its intentional progression to become an iconic *New American City*.

Sincerely,



Anthony Lyons, City Manager  
City of Gainesville, Florida

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**PREPARED**

**BY**

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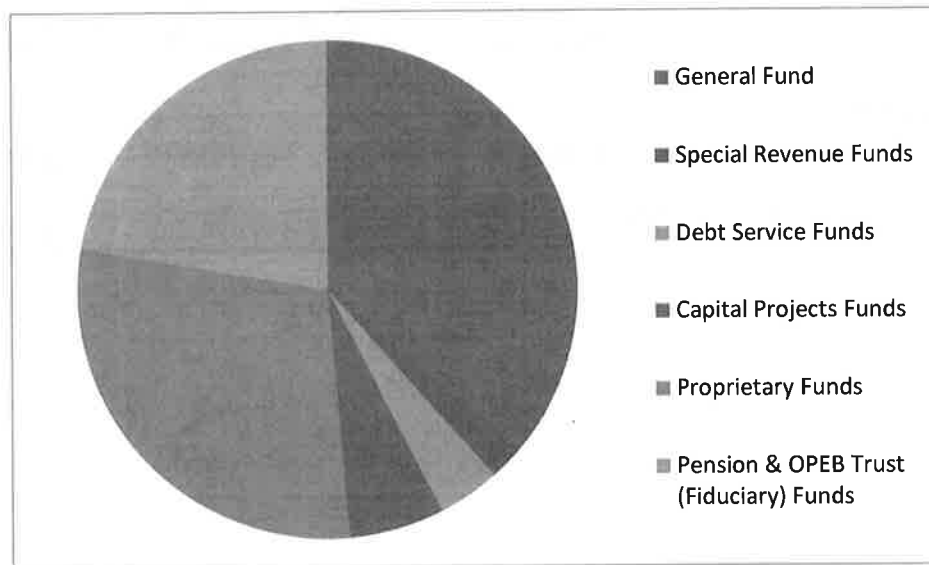
## Budget Overview

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### FY19 Proposed Budget

<b>GENERAL FUND</b>	<b>\$126,218,270</b>
<b>SPECIAL REVENUE FUNDS</b>	<b>\$8,332,495</b>
<b>DEBT SERVICE FUNDS</b>	<b>\$14,191,799</b>
<b>CAPITAL PROJECTS FUNDS</b>	<b>\$22,213,897</b>
<b>PROPRIETARY FUNDS</b>	<b>\$96,590,331</b>
<b>PENSION &amp; OPEB TRUST (FIDUCIARY) FUNDS</b>	<b><u>\$77,939,321</u></b>
<b>Total budget all funds</b>	<b><u>\$354,486,116</u></b>



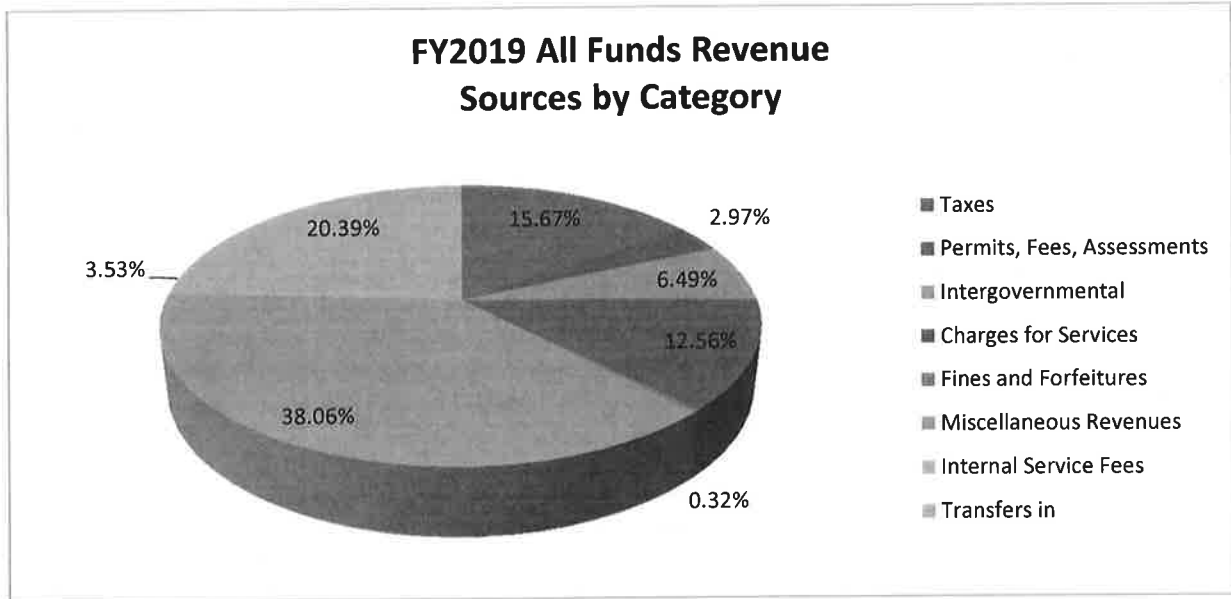


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**All Funds  
Summary of Revenues**

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On the following pages is a discussion regarding the total revenue sources and total expenses for all funds within the City of Gainesville. The first section contains information regarding where each dollar comes from and where these dollars are shown.

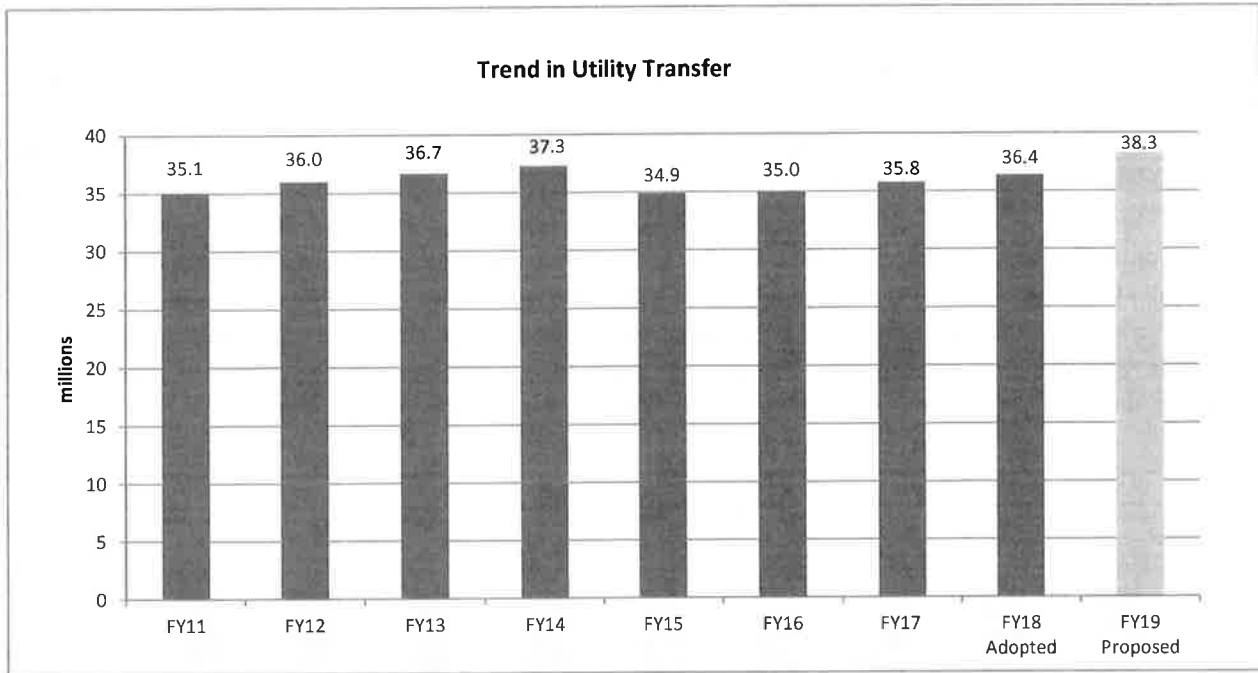


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## All Funds Revenues - Utility Transfer

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The Utility Transfer is the General Fund's single largest revenue source, comprising approximately 30% of total revenues within the General Fund. The ten year trend in this revenue is detailed below:



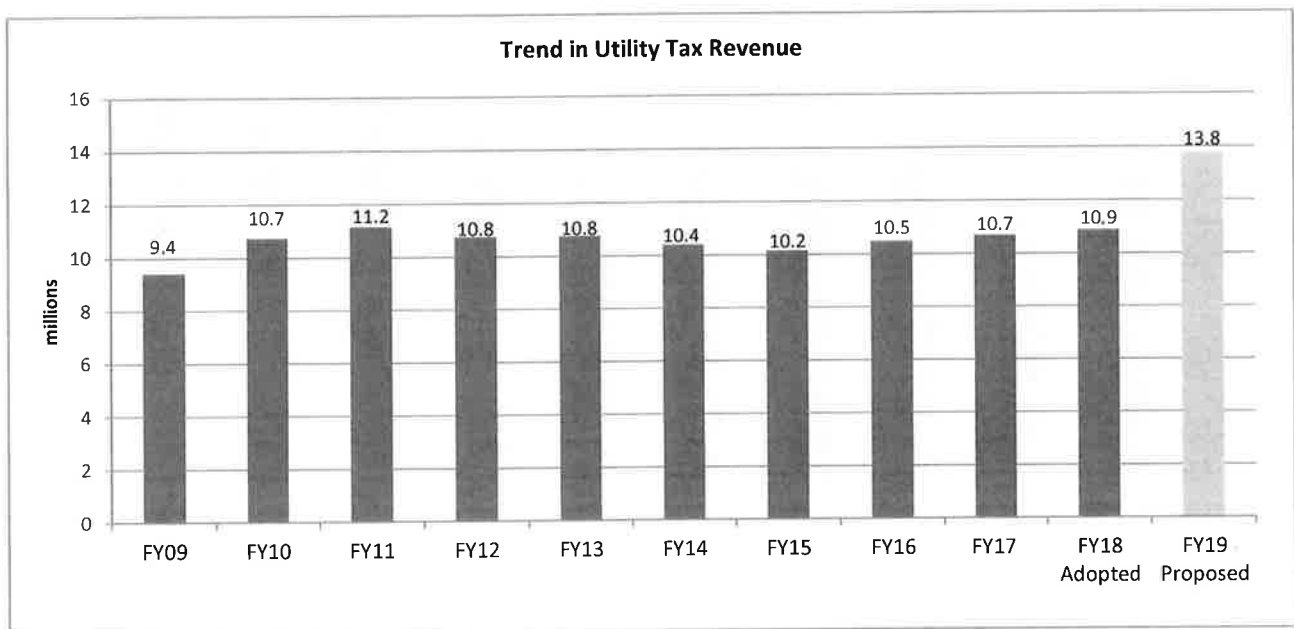
In 2014 a new transfer methodology was developed which would be consistent with the philosophy of providing a proxy for what an investor-owned utility would pay, assisting the utility in maintaining a competitive rate structure, and generating for General Government the resources necessary to maintain service delivery levels. The new formula created a base equal to the FY14 GFT level that would have been produced prior to FY11, provided a fixed growth of this base by 1.5% per year and the property tax revenue that would accrue to the City of Gainesville from the biomass plant would be deducted from the GFT amounts. This agreement is effective for FY15-FY19 and will be renegotiated prior to the FY20 budget. An adjustment has been made to the GFT following the 2017 purchase of the biomass plant by GRU, which removes the property from the tax rolls and removes the property tax credit to the GFT. As a result, the GFT increased in FY19 and the property tax revenue decreases by an equal amount, approximately \$1.4M in each year.

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## All Funds Revenues - Utility Tax

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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 has initiated efforts to address rate challenges in part through reductions to their operating and maintenance expense levels. These reductions, which flow through base rates, have in turn negatively impacted utility tax receipts in the General Fund. Electric rate changes have the most significant impact on this revenue source. Due to the purchase of the biomass plant by GRU and an increase in base electric rates mid-FY18, the amount of utility tax charged will increase by approximately \$2.7M in FY19. Utility tax will increase for a portion of FY18, but this was not anticipated during budget development, was not included in the FY18 budget, and therefore, is not reflected in the graph.

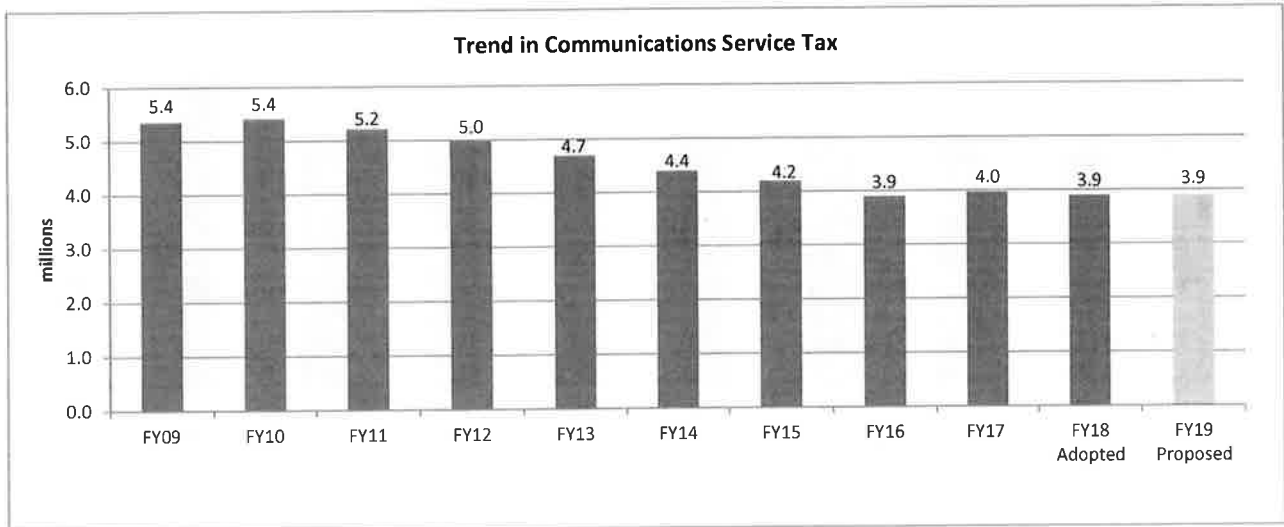


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**All Funds**  
**Revenues - Communications Services Tax**

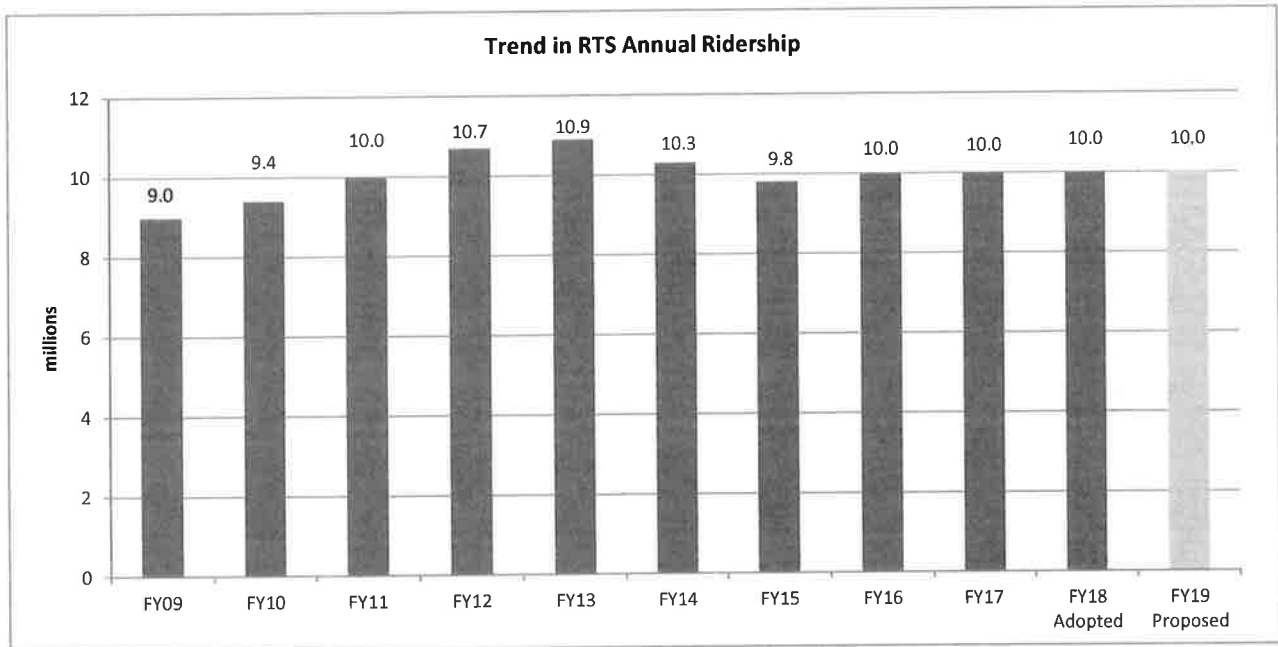
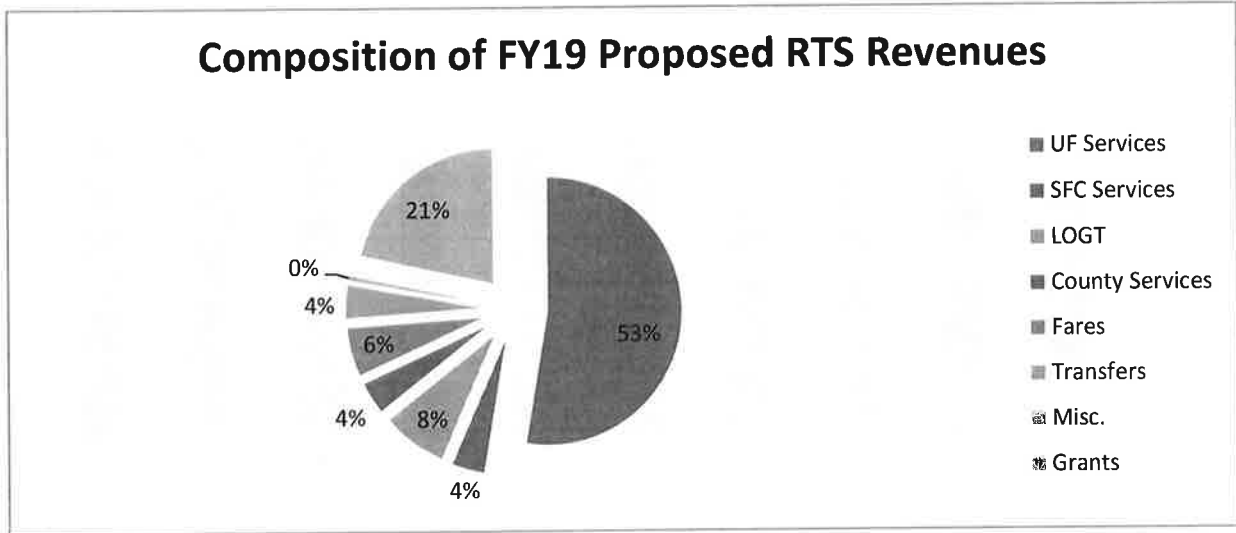
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This revenue source is one of the General Fund's least predictable revenue streams. Several factors affect these receipts. One is common to all locales; the fact that the use of land lines is diminishing, due both to economic factors and to the increasing 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 their address here in Gainesville.



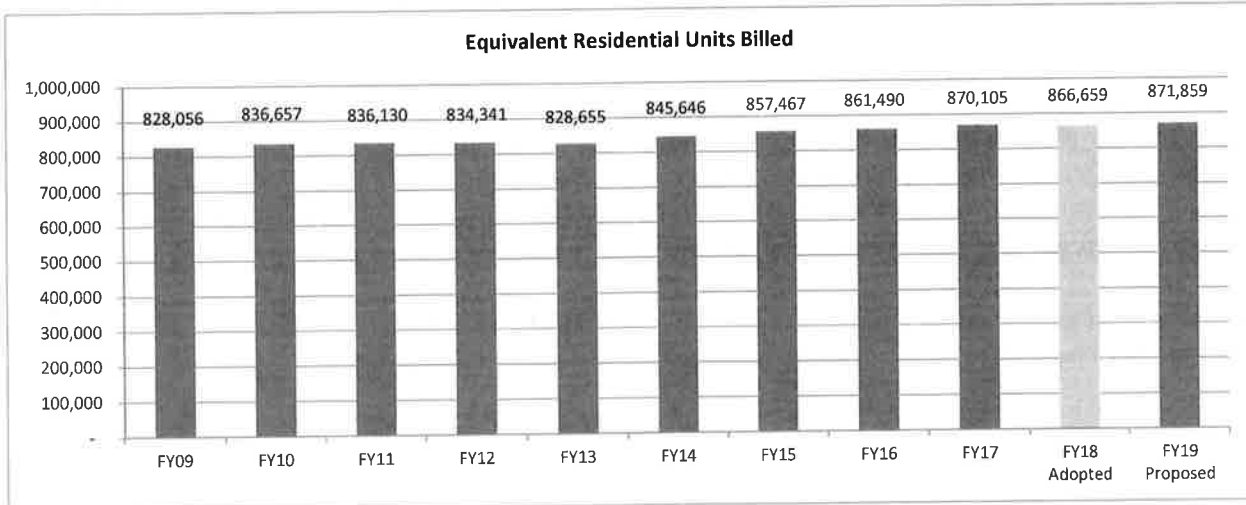
**All Funds**  
**Revenues - RTS Contracts with University of Florida & Santa Fe College**

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' FY19 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.



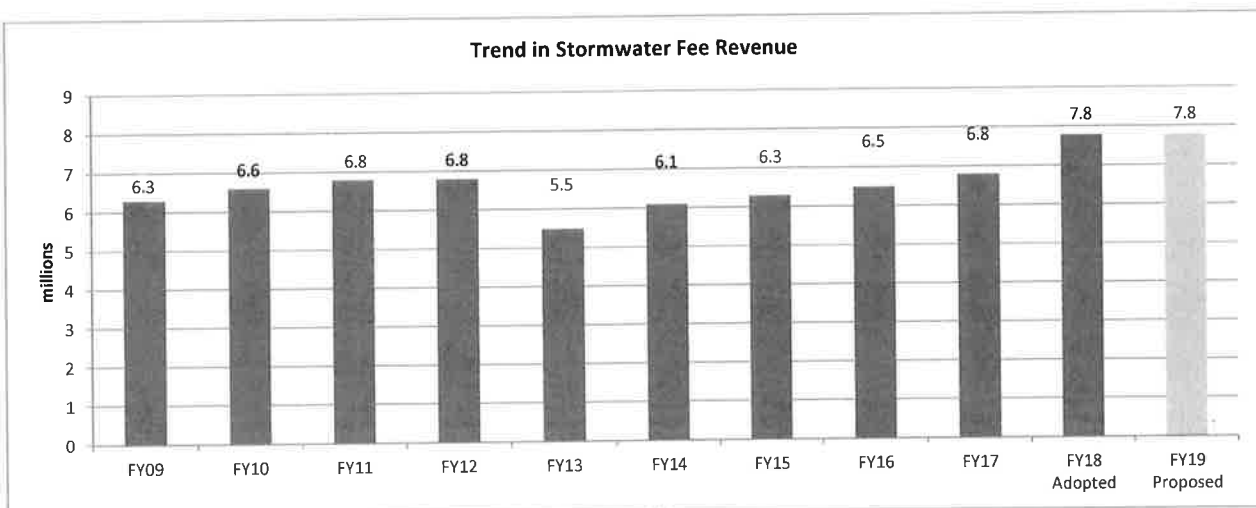
**All Funds**  
**Revenues - Stormwater Fees**

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 stormwater system. Entities are billed based on their factor of Equivalent Residential Units (ERU). The table below outlines the estimates for ERU growth in FY19.



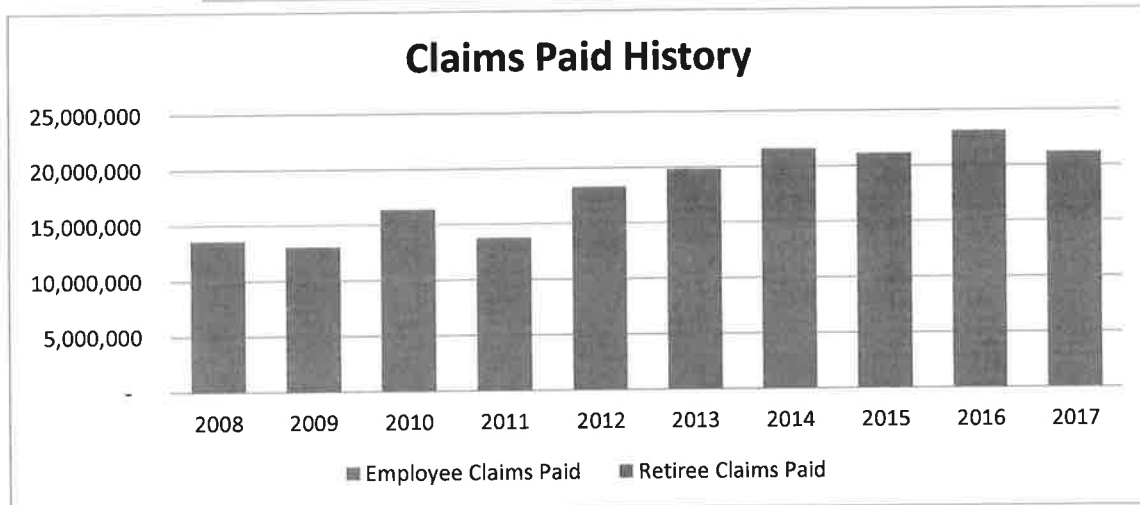
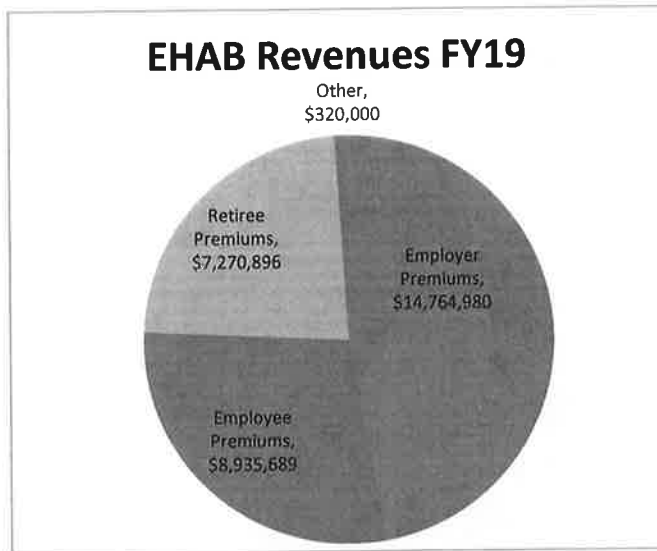
Below is the rate history and rate estimates through FY19 for the Stormwater Management Utility Fund (SMUF). From FY07 to FY11, the City Commission authorized a 25 cent per month per ERU increase in each of these years to provide funding for the completion of water quality improvement capital projects. The City Commission approved a 5% increase to fees on even years as part of the FY18 budget approval.

<b>SMUF RATE FORECAST PER ERU</b>			
	<b>Capital</b>	<b>Operating</b>	<b>Total</b>
<b>FY12</b>	<b>1.25</b>	<b>6.90</b>	<b>8.15</b>
<b>FY13</b>	<b>1.25</b>	<b>6.90</b>	<b>8.15</b>
<b>FY14</b>	<b>1.25</b>	<b>7.25</b>	<b>8.50</b>
<b>FY15</b>	<b>1.25</b>	<b>7.25</b>	<b>8.50</b>
<b>FY16</b>	<b>1.25</b>	<b>7.75</b>	<b>9.00</b>
<b>FY17</b>	<b>1.25</b>	<b>7.75</b>	<b>9.00</b>
<b>FY18</b>	<b>1.25</b>	<b>8.20</b>	<b>9.45</b>
<b>FY19</b>	<b>1.25</b>	<b>8.20</b>	<b>9.45</b>



**All Funds**  
**Revenues - Internal Service Fund Charges for Services**

The City operates three separate internal service funds which collect a significant amount of revenue to provide 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.



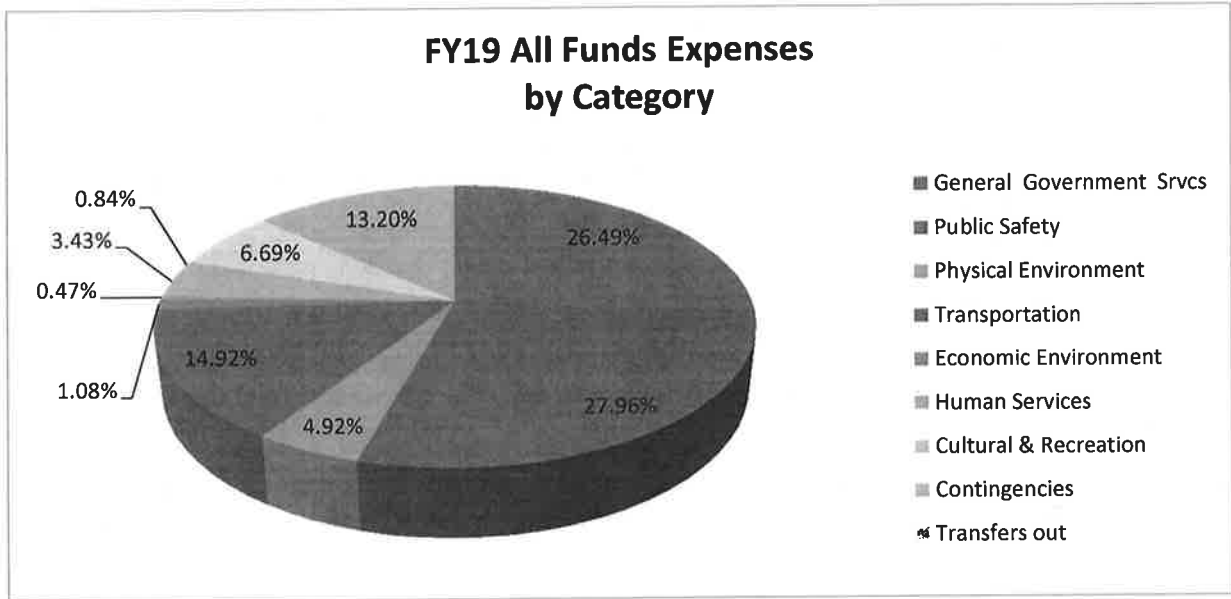
The City's General Insurance Fund operates in a similar manner, collecting premiums from the City's funds to operate a self-insurance plan for workers' compensation, automobile, general and public official liability benefits for both General Government and GRU. The City's Risk Management department sets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

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**All Funds  
Summary of Expenses**

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





**Proposed General Fund Increment Detail**

**Adjustments to Baseline**

Changes to the baseline due to updated projections received subsequent to the FY19 approved plan include adjustments to the baseline representing about \$1.6 million due to contractual changes and previously entered into commitments. These took the City's General Fund from a projected surplus of \$374,583 in FY19 to an adjusted surplus of \$2,020,604.

	<b>FY19</b>	
	<b>Surplus / (Deficit)</b>	
	<b>Revenues</b>	<b>Expenditures</b>
Beginning Baseline Revenues	124,270,681	
Beginning Baseline Expenditures		123,896,098
<b>Beginning Baseline Surplus/(Deficit)</b>	<b>374,583</b>	
 <b>Adjustments to Baseline for FY2019:</b>		
Utility Tax-Electric	2,700,000	-
Property Tax	(1,360,247)	-
GRU Transfer	1,360,247	-
FDOT-Traffic Signal Maintenance Contract	(182,215)	-
Fire Assessment	(119,509)	(119,509)
Inactive Misc. Programs	(347,370)	(70,000)
Rental of City Property	266,666	-
Combined Communication	-	200,000
Software License Recurring Fees	-	165,560
Longest Table	-	9,000
New Years Eve Firework Celebration	-	30,000
A. Quinn Jones Operating	-	7,500
School Resource Officers Contract	361,744	361,744
Economic Development Program	-	100,000
Homeless Services Contract	-	349,000
 <b>Adjusted Baseline Surplus/ (Deficit)</b>	 <b>2,020,604</b>	

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**Subsequent Adjustments to Baseline**

This surplus was modified based on some subsequent adjustments to revenues and expenditures as the most recent updates in trends and forecasts were included, resulting in a balanced budget of \$126,218,270:

	FY19		
	Surplus / (Deficit)	Revenues	Expenditures
<b>Adjusted Baseline Surplus/ (Deficit)</b>	<b>24,404</b>		
<b>Updates to Baseline Subsequent to 5/15/2018</b>			
Property Tax		(183,159)	-
GRU Transfer		(28,278)	-
Fire Assessment		(150,717)	-
Salaries & Wages		-	(585,519)
Utilities		-	(56,889)
Inactive Misc. Programs		-	30,000
Indirect Services		(274,658)	-
<b>Adjusted Surplus/ (Deficit)</b>	<b>-</b>		

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**Proposed Capital Funding from FY19 Bond Issue**

Several major capital projects are included in the FY19 Proposed Budget. It is important to note that they represent almost 90% of the proposed bond funding and should be considered “placeholders” as they are likely to change pending the results of related studies funded in FY18 (City Hall Renovations, New Fire Station 9) and ongoing projects such as (LED Streetlight upgrade and Department Wide Radio Replacement). For that reason, the cost of the bond issue and associated utility savings from the streetlight LED/smart lighting conversion have not been included in the FY19 Proposed Budget numbers, but are tentatively expected to be equal and offsetting amounts.

The intent of providing this detail now even though it is preliminary and subject to change is to ensure that the plan for funding these projects with a bond issue is discussed and tentatively approved.

<b>FY19 Bond Issue Capital Projects</b>	
	<u>FY2019</u>
City Hall Renovations **	\$ 2,500,000
LED Streetlight Upgrade with Smart Lighting Controls	6,820,000
Brick Streets Evaluation	50,000
Department Wide Radio Replacement (TRS mobile and portable radios)	1,150,000
Body Worn Camera Initiative **	300,000
Fire Station 5 Feasibility Study	209,010
New Fire Station 9 evaluation & land acquisition**	1,500,000
GFR Equipment Replacement **	970,990
<b>Total Proposed FY19 Bond Issue with GF Repayment</b>	<b><u>\$ 13,500,000</u></b>

Single asterisks indicate recurring projects which continue from year to year while double asterisks represent projects which are funded from multiple sources.

**General Fund Reserves**

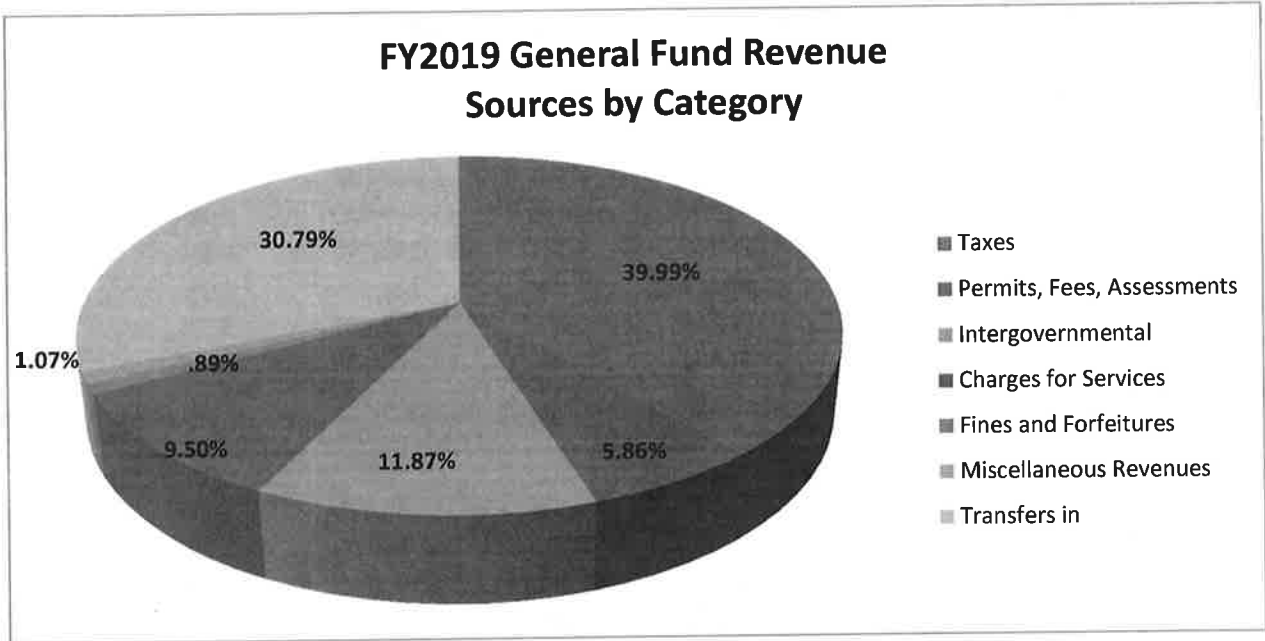
Current policy calls for the City to hold 10% of General Fund revenues in unassigned fund balance. At the end of FY18, the balance is projected to be above the required level.

<b>General Fund Reserves</b>	
<b>Unassigned Fund Balance at 9/30/17</b>	<b>\$ 16,199,506</b>
<b>Unassigned Fund Balance at 9/30/18 (projected)</b>	<b>\$ 12,999,506</b>
<b>Policy Requirement for Unassigned Fund Balance</b>	<b>\$ 12,058,908</b>

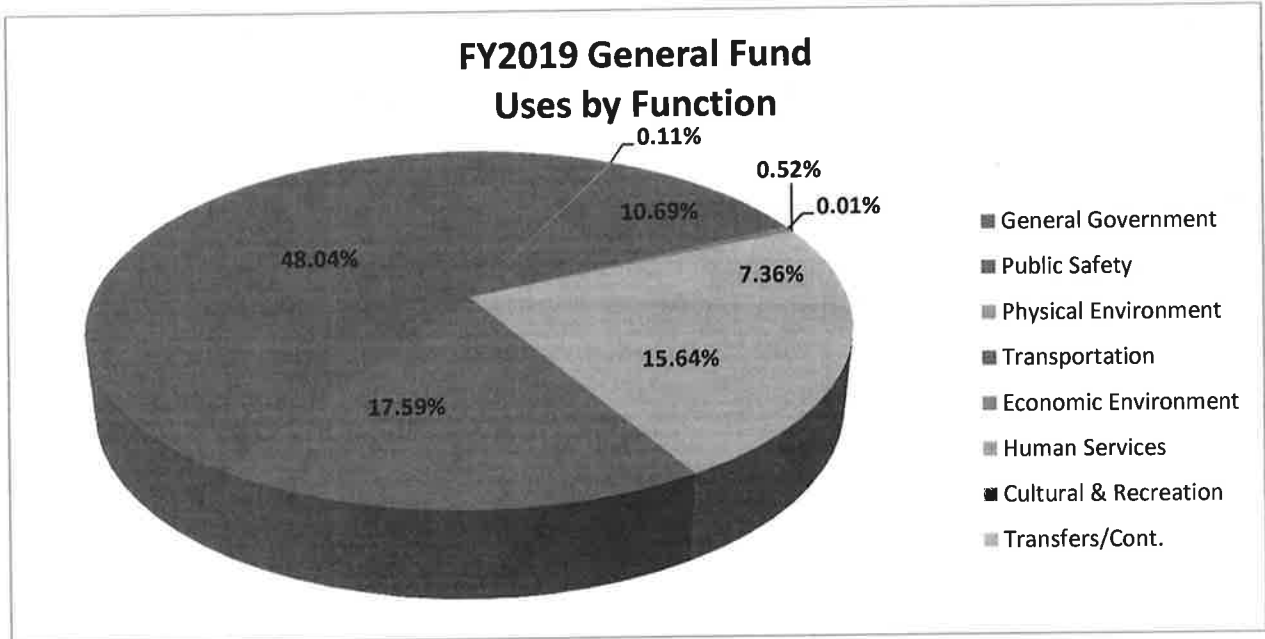
# Appendix

**General Fund  
Summary of Sources and Uses**

Where each dollar comes from...



Where each dollar goes...



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

	FY2018 Adopted	% Change FY17 to FY18	FY2019 Proposed	% Change FY18 to FY19
<b>Sources of Funds:</b>				
Taxes:				
Real Property, Net	\$ 29,997,566	14.5%	\$ 30,533,027	1.8%
Local Option Gas Tax	1,085,781	11.4%	1,127,745	3.9%
Hazmat Gross Receipts	155,014	0.0%	155,014	0.0%
Utility Service Tax-Electric	8,081,193	2.0%	10,942,817	35.4%
Utility Service Tax-Water	1,800,998	3.0%	1,855,028	3.0%
Utility Service Tax-Gas	849,135	3.0%	874,609	3.0%
Utility Service Tax-Misc.	173,777	0.5%	174,708	0.5%
Communications Srv Tax	3,935,377	-0.9%	3,935,377	0.0%
Business Tax	832,723	1.0%	840,883	1.0%
Payments in Lieu of Taxes	40,000	n/a	40,000	0.0%
<b>Total Taxes</b>	<b>46,951,564</b>	<b>9.7%</b>	<b>50,479,208</b>	<b>7.5%</b>
Permits, Fees & Assessments:				
Fire Assessment	6,865,929	27.7%	6,690,546	-2.6%
Home Occupational Prmts	24,632	0.0%	24,632	0.0%
Miscellaneous Permits	11,273	1.0%	11,379	0.9%
Landlord Licensing Fee	649,923	-15.8%	657,566	1.2%
Taxi Licenses	13,314	6.0%	13,444	1.0%
<b>Total Permits, Fees &amp; Assmts</b>	<b>7,565,071</b>	<b>22.1%</b>	<b>7,397,567</b>	<b>-2.2%</b>
Intergovernmental:				
State Rev Shrg-Sales Tax	2,755,706	3.6%	2,865,934	4.0%
State Rev Shrg-Motor Fuel	890,411	1.1%	935,439	5.1%
Mobile Home Licenses	35,159	0.0%	35,159	0.0%
Beverage Licenses	111,902	0.4%	112,387	0.4%
Half Cent Sales Tax	8,122,368	8.4%	8,447,263	4.0%
Firefighters Suppl. Comp	76,648	0.0%	76,648	0.0%
FDOT-Traffic Signal	842,995	36.7%	676,020	-19.8%
FDOT-Streetlight Maint	574,272	2.5%	588,055	2.4%
MTPO Contribution	13,025	0.0%	13,025	0.0%
Insurance Tax	1,230,914	1.6%	1,237,907	0.6%
<b>Total Intergovernmental</b>	<b>14,653,400</b>	<b>7.3%</b>	<b>14,987,837</b>	<b>2.3%</b>
Charges for Services:				
Land Development Code	243,684	2.5%	249,532	2.4%
Miscellaneous Fees-GPD	17,435	0.0%	17,435	0.0%
Document Reproduction	19,532	6.0%	19,723	1.0%
Fire Inspection Fees	57,314	5.0%	57,314	0.0%

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

	FY2018 Adopted	% Change FY17 to FY18	FY2019 Proposed	% Change FY18 to FY19
Police Pension Ind Svcs	43,106	-2.4%	45,261	5.0%
Fire Pension Indirect Svcs	36,411	-17.6%	38,232	5.0%
Misc Charges for Svcs	21,790	2.4%	21,825	0.2%
<b>Total Charges for Services</b>	<b>12,059,958</b>	<b>8.4%</b>	<b>11,992,771</b>	<b>-0.6%</b>
<b>Fines and Forfeitures:</b>				
Court Fines	295,908	-20.5%	295,908	0.0%
Municipal Ordinance	5,848	1.0%	5,905	1.0%
Code Enf Penalties	23,136	6.0%	23,363	1.0%
Parking Fines	436,110	-40.4%	441,166	1.2%
False Alarm Penalties	354,491	4.8%	362,318	2.2%
<b>Total Fines and Forfeitures</b>	<b>1,115,493</b>	<b>-24.1%</b>	<b>1,128,660</b>	<b>1.2%</b>
<b>Miscellaneous Revenues:</b>				
Rebate Gas Tax	34,086	0.0%	34,086	0.0%
Rental Income-Thomas Ctr	131,005	6.0%	132,289	1.0%
Interest on Investment	500,000	-28.6%	600,000	20.0%
Rental of City Property	362,819	350.2%	351,227	-3.2%
Proceeds from Surplus	10,101	0.0%	10,101	0.0%
Other Contributions	7,360	6.0%	7,432	1.0%
CRA Loan Interest	83,052	-11.9%	70,512	-15.1%
Other Misc Revenues	150,175	2.4%	153,753	2.4%
<b>Total Miscellaneous Revenue</b>	<b>1,278,598</b>	<b>-13.4%</b>	<b>1,359,400</b>	<b>6.3%</b>
<b>Transfers From Other Funds:</b>				
School Crossing Guard TF	50,000	-37.0%	50,000	0.0%
Evergreen Cemetery TF	160,000	0.0%	160,000	0.0%
Solid Waste	300,000	0.0%	300,000	0.0%
RTS-Direct Services	75,915	2.5%	77,817	2.5%
General Fund Transfer-GRU	36,379,080	1.6%	38,285,013	5.2%
<b>Total Transfer Other Funds</b>	<b>36,964,994</b>	<b>0.8%</b>	<b>38,872,830</b>	<b>5.2%</b>
<b>Total Sources</b>	<b>\$ 120,589,078</b>	<b>6.3%</b>	<b>\$ 126,218,273</b>	<b>4.7%</b>

**General Fund Contingencies and Transfers**  
**Financial Plan for FY2019**

	FY2018 Adopted	% Change FY17 to FY18	FY2019 Proposed	% Change FY18 to FY19
<b>Contingency Accounts:</b>				
City Manager Contingency	\$ 18,765	0.0%	\$ 18,765	0.0%
Trans-Retiree Cola	1,500	50.0%	1,500	0.0%
Living Wage Set Aside	313,741	4.6%	800,227	155.1%
Personal Services Adjust	25,000	0.0%	2,090,468	8261.9%
<b>Total Contingencies</b>	<b>\$ 359,006</b>	<b>4.1%</b>	<b>\$ 2,910,960</b>	<b>710.8%</b>

**Transfers to Other Funds:**

Capital Imprv Rev Bond 2017	\$ 648,750	n/a	\$ 610,500	-5.9%
Ironwood Golf Course	813,684	3.8%	799,700	-1.7%
Tax Increment 5th Avenue	212,769	22.0%	227,610	7.0%
Tax Increment CP/UH	1,532,304	16.5%	1,638,817	7.0%
Tax Increment Downtown	887,021	19.7%	948,679	7.0%
Tax Increment Eastside	209,152	10.8%	223,689	7.0%
Small Business Loan	80,000	n/a	-	-100.0%
Siemens/GPD Lease	101,393	223.0%	-	-100.0%
POB-2003a Debt Service	601,092	9.8%	694,459	15.5%
POB-2003b Debt Service	4,649,352	8.4%	3,102,525	-33.3%
Capital Imprv Rev Note 2009	187,934	46.9%	187,520	-0.2%
Capital Imprv Rev Bond 2010	219,481	-0.2%	217,408	-0.9%
GRU (Job Fair)	8,000	0.0%	8,000	0.0%
Revenue Note Series 2011A	427,213	5.2%	422,747	-1.0%
Revenue Refunding FFGFC02	685,992	-0.6%	691,596	0.8%
Revenue Refunding CIRB05	1,638,440	0.2%	1,619,280	-1.2%
Miscellaneous Spec Revenue	707,070	19.0%	915,246	29.4%
Solid Waste Collections	6,400	0.0%	6,400	0.0%
Economic Dev Fund (GTEC)	12,000	0.0%	12,000	0.0%
General Capital Prj Fund	880,152	-60.8%	317,446	-63.9%
RTS Operating	627,210	0.0%	627,210	0.0%
Roadway Resurfacing Fund	642,554	0.0%	642,554	0.0%
Facilities Maintenance Fund	562,500	0.0%	562,500	0.0%
Equipment Replacement	977,500	0.0%	977,500	0.0%
CIRB of 2014	884,244	-0.1%	874,919	-1.1%
CIRN 2016A	371,901	64.0%	416,884	12.1%
<b>Total Transfers to Other Funds</b>	<b>\$ 18,574,108</b>	<b>3.6%</b>	<b>\$ 16,745,189</b>	<b>-9.8%</b>



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

Special Revenue Funds		
Grant Funds	Trust Funds	Miscellaneous
Community Development Block Grant	Evergreen Cemetery	GEZDA
Urban Development Action Grant	School Crossing Guard	Cultural and Nature Projects
Home Investment Partnership Grant	Arts in Public Places	State & Federal Law Enforcement Contraband Forfeiture
Miscellaneous Grants	Downtown Redevelopment Tax Increment	Police Billable Overtime
SHIP	Fifth Avenue Tax Increment	Community Redevelopment Agency
	College Park Tax Increment	Street, Sidewalk and Ditch Improvement
	Eastside Tax Increment	Economic Development
		Transportation Concurrence Exception Area
		Water/Wastewater Infrastructure
		Small Business Loan Fund
		Miscellaneous Special Revenue
		Tourist Product Development
		File Assessment
		Tree Mitigation Fund

**Gainesville Enterprise Zone Development Agency**  
**Fund 101**

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

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

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

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

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

**Urban Development Action Grant Fund**  
**Fund 103**

**Description:** The Urban Development Action Grant Fund is used to account for loans made to a local developer for construction of a downtown parking garage. The loan is to be repaid based on provisions of an agreement.

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

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

**Fund Balance:** This fund balance is earmarked per agenda item #050705 for Depot Park recreation facilities.

The fund balance within this fund is assigned.

	FY2018 Adopted	% Change FY17 to FY18	FY2019 Proposed	% Change FY18 to FY19
<b>Beginning Fund Balance</b>	\$ (30,656)	-44.4%	\$ (30,656)	0.0%
<b>Sources of Funds:</b>				
Miscellaneous:				
CRA Operating (111)	-	n/a	23,650	n/a
<b>Total Sources</b>	-	n/a	<b>23,650</b>	<b>n/a</b>
<b>Uses of Funds:</b>				
Cultural & Recreation:				
Depot Park Recreation	-	n/a	-	n/a
<b>Total Uses</b>	-	n/a	-	n/a
<b>Planned addition to (appropriation of) fund balance</b>	-	n/a	23,650	n/a
<b>Ending Fund Balance</b>	<b>\$ (30,656)</b>	<b>0.0%</b>	<b>\$ (7,006)</b>	<b>-77.1%</b>

**Cultural Affairs Fund**  
**Fund 107**

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

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

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

**Fund Balance:** Fund Balance in this fund is used to continue to run established programs or to start new programs. The increase in fund balance is from decreased expenditures in this fund as changes are being made.

The fund balance within this fund is committed.

	FY2018 Adopted	% Change FY17 to FY18	FY2019 Proposed	% Change FY18 to FY19
<b>Beginning Fund Balance</b>	\$ 98,595	9.8%	\$ 162,775	65.1%
<b>Sources of Funds:</b>				
Charges for Services:				
Ticket Sales	309,483	0.0%	309,483	0.0%
Registration Fees	120,033	-7.7%	120,033	0.0%
Rental Income	12,000	0.0%	12,000	0.0%
Miscellaneous Revenues:				
Other Contributions	45,130	0.0%	45,130	0.0%
Gain/Loss on Investments	24,376	100.0%	24,376	0.0%
<b>Total Sources</b>	<b>511,022</b>	<b>0.4%</b>	<b>511,022</b>	<b>0.0%</b>
<b>Uses of Funds:</b>				
Cultural & Recreation:				
Hoggetowne Medieval Faire	308,775	0.0%	307,627	-0.4%
Tench Building	2,000	0.0%	2,000	0.0%
Downtown Plaza Events	6,000	0.0%	6,000	0.0%
Downtown Arts Festival	87,435	0.0%	87,435	0.0%
Juried Exhibitions	4,000	0.0%	4,000	0.0%
Cultural Operations	66,969	-4.3%	69,441	3.7%
Transfers to Other Funds:				
POB-S2003a Debt Svc (226)	3,753	-7.5%	4,028	7.3%
<b>Total Uses</b>	<b>478,932</b>	<b>-0.7%</b>	<b>480,531</b>	<b>0.3%</b>
<b>Planned addition to (appropriation of) fund balance</b>	<b>32,090</b>	<b>20.7%</b>	<b>30,491</b>	<b>-5.0%</b>
<b>Ending Fund Balance</b>	<b>\$ 162,775</b>	<b>65.1%</b>	<b>\$ 193,266</b>	<b>18.7%</b>

**Federal Law Enforcement Contraband Forfeiture Fund**  
**Fund 109**

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

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

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

**Fund Balance:** The use of fund balance is restricted per legal basis and is approved by the City Commission on a case-by-case basis. The change in fund balance is a planned spend down from the current level.

The fund balance within this fund is restricted.

	FY2018 Adopted	% Change FY17 to FY18	FY2019 Proposed	% Change FY18 to FY19
<b>Beginning Fund Balance</b>	\$ 1,045,818	-22.6%	\$ 1,045,818	0.0%
<b>Sources of Funds:</b>				
Fines and Forfeitures:				
Federal Forfeiture	-	-100.0%	-	n/a
<b>Total Sources</b>	-	-100.0%	-	n/a
<b>Uses of Funds:</b>				
Public Safety:				
Joint Aviation Unit	-	-100.0%	153,000	n/a
Police Beat Show	-	-100.0%	52,000	n/a
Federal Forfeiture Equipment	-	n/a	150,000	n/a
Misc Grants (115)	-	n/a	-	n/a
<b>Total Uses</b>	-	-100.0%	355,000	n/a
<b>Planned addition to (appropriation of) fund balance</b>	-	-100.0%	(355,000)	n/a
<b>Ending Fund Balance</b>	\$ 1,045,818	0.0%	\$ 690,818	-33.9%

**Community Redevelopment Agency Fund**  
**Fund 111**

**Description:** The Community Redevelopment Agency (CRA) Fund is used to account for the operation of the Community Redevelopment Agency.

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

**Legal Basis:** Chapter 163, Florida Statutes and the Community Redevelopment Agency was established by Ordinance #4074 on May 8, 1995.

**Fund Balance:** The reduction in the negative ending fund balance shows this fund is recovering from the economic downtown and loss of investments in previous years.

The fund balance within this fund is restricted.

	FY2018 Adopted	% Change FY17 to FY18	FY2019 Proposed	% Change FY18 to FY19
<b>Beginning Fund Balance</b>	\$ (900,328)	-40.1%	\$ (806,050)	-10.5%
<b>Sources of Funds:</b>				
Transfers From:				
Downtown Redev Trust	607,718	0.0%	720,191	18.5%
Fifth Ave Redev Trust	234,202	-9.5%	279,219	19.2%
College Park/Univ Hgts	503,862	0.0%	672,352	33.4%
Eastside Trust	174,227	0.0%	161,528	-7.3%
<b>Total Sources</b>	<b>1,520,009</b>	<b>-1.6%</b>	<b>1,833,290</b>	<b>20.6%</b>
<b>Uses of Funds:</b>				
General Government:				
City Attorney	76,779	15.7%	74,262	-3.3%
Economic Environment:				
CRA Administration	984,940	11.8%	1,310,323	33.0%
CRA Notes/Loans	342,579	-14.3%	354,936	3.6%
Transfers to:				
UDAG (103)	-	n/a	23,650	n/a
POB-S2003a Debt Svc (226)	21,433	-12.7%	22,572	5.3%
<b>Total Uses</b>	<b>1,425,731</b>	<b>4.0%</b>	<b>1,785,743</b>	<b>25.3%</b>
<b>Planned addition to (appropriation of) fund balance</b>	94,278	-45.5%	47,547	-49.6%
<b>Ending Fund Balance</b>	<b>\$ (806,050)</b>	<b>-10.5%</b>	<b>\$ (758,503)</b>	<b>-5.9%</b>

**Economic Development Fund  
Fund 114**

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

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

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

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

The fund balance within this fund is committed.

	FY2018 Adopted	% Change FY17 to FY18	FY2019 Proposed	% Change FY18 to FY19
<b>Beginning Fund Balance</b>	\$ 280,701	-16.7%	\$ 280,701	0.0%
<b>Sources of Funds:</b>				
Miscellaneous Revenue:				
Investment Income	-	n/a	-	n/a
Transfers from:				
General Fund (001)	12,000	0.0%	12,000	0.0%
<b>Total Sources</b>	<b>12,000</b>	<b>0.0%</b>	<b>12,000</b>	<b>0.0%</b>
<b>Uses of Funds:</b>				
Economic Environment:				
Technological Incubator	12,000	0.0%	-	-100.0%
<b>Total Uses</b>	<b>12,000</b>	<b>0.0%</b>	<b>-</b>	<b>-100.0%</b>
<b>Planned addition to (appropriation of) fund balance</b>	-	n/a	12,000	n/a
<b>Ending Fund Balance</b>	<b>\$ 280,701</b>	<b>0.0%</b>	<b>\$ 292,701</b>	<b>4.3%</b>

**Transportation Concurrency Exception Area Fund**  
**Fund 116**

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

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

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

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

The fund balance within this fund is restricted.

	FY2018 Adopted	% Change FY17 to FY18	FY2019 Proposed	% Change FY18 to FY19
<b>Beginning Fund Balance</b>	\$ 4,164,742	-1.1%	\$ 4,199,742	0.8%
<b>Sources of Funds:</b>				
Charges for Services:				
Miscellaneous Revenue:				
Investment Income	35,000	6.2%	35,000	0.0%
<b>Total Sources</b>	<b>35,000</b>	<b>6.2%</b>	<b>35,000</b>	<b>0.0%</b>
<b>Uses of Funds:</b>				
Transportation:				
TCEA Projects	-	n/a	-	n/a
<b>Total Uses</b>	<b>-</b>	<b>n/a</b>	<b>-</b>	<b>n/a</b>
<b>Planned addition to (appropriation of) fund balance</b>	<b>35,000</b>	<b>6.2%</b>	<b>35,000</b>	<b>0.0%</b>
<b>Ending Fund Balance</b>	<b>\$ 4,199,742</b>	<b>0.8%</b>	<b>\$ 4,234,742</b>	<b>0.8%</b>



**Supportive Housing Investment Partnership Fund**  
**Fund 119**

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

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

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

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

The fund balance within this fund is restricted.

	FY2018 Adopted	% Change FY17 to FY18	FY2019 Proposed	% Change FY18 to FY19
<b>Beginning Fund Balance</b>	\$ 1,495,288	22.6%	\$ 1,455,592	-2.7%
<b>Sources of Funds:</b>				
Miscellaneous Revenue:				
Principal	-	n/a	-	n/a
<b>Total Sources</b>	-	n/a	-	n/a
<b>Uses of Funds:</b>				
Economic Environment:				
SHIP Programs	39,696	62.7%	46,560	17.3%
<b>Total Uses</b>	39,696	62.7%	46,560	17.3%
<b>Planned addition to (appropriation of) fund balance</b>	(39,696)	62.7%	(46,560)	17.3%
<b>Ending Fund Balance</b>	\$ 1,455,592	-2.7%	\$ 1,409,032	-3.2%

**Miscellaneous Special Revenue Fund**  
**Fund 123**

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

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

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

**Fund Balance:** The change in fund balance is due to the timing of revenues and expenditures.  
The fund balance within this fund have both assigned and restricted funds.

	FY2018 Adopted	% Change FY17 to FY18	FY2019 Proposed	% Change FY18 to FY19
<b>Beginning Fund Balance</b>	\$ 564,038	-40.6%	\$ 484,208	-14.2%
<b>Sources of Funds:</b>				
Fines & Forfeitures:				
Court Fines	50,000	55.7%	50,000	0.0%
Miscellaneous:				
Rental of City Property	250,000	-1.2%	250,000	0.0%
Transfer from:				
General Fund (001)	707,070	7.4%	915,243	29.4%
<b>Total Sources</b>	<b>1,007,070</b>	<b>-46.4%</b>	<b>1,215,243</b>	<b>20.7%</b>
<b>Uses of Funds:</b>				
General Government:				
ADA Assessment	150,000	n/a	-	-100.0%
Citizen Centered G'ville Initiatives	-	-100.0%	-	n/a
Consulting-Legal Services	38,500	-46.6%	38,500	0.0%
Hippodrome Rental	250,000	0.0%	250,000	0.0%
T.E.A.M.	12,596	n/a	12,596	0.0%
Public Safety:				
GPD Projects	50,000	-76.4%	50,000	0.0%
Physical Environment:				
Dignity Village Mgmt	-	n/a	66,000	n/a

**Tourist Product Development Funds**  
**Fund 124,132,136, 137 ,138 &139**

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

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

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

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

	FY2018 Adopted	% Change FY17 to FY18	FY2019 Proposed	% Change FY18 to FY19
<b>Beginning Fund Balance</b>	\$ 1,289	-98.6%	\$ 1,289	0.0%
<b>Sources of Funds:</b>				
Intergovernmental:				
County Contribution	-	n/a	-	n/a
<b>Total Sources</b>	-	n/a	-	n/a
<b>Uses of Funds:</b>				
Cultural & Recreation:				
Programs	-	n/a	-	n/a
<b>Total Uses</b>	-	n/a	-	n/a
<b>Planned addition to (appropriation of) fund balance</b>	-	n/a	-	n/a
<b>Ending Fund Balance</b>	\$ 1,289	0.0%	\$ 1,289	0.0%

**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 fund balance within this fund is restricted and non-spendable.

	FY2018 Adopted	% Change FY17 to FY18	FY2019 Proposed	% Change FY18 to FY19
<b>Beginning Fund Balance</b>	<b>\$ 1,624,950</b>	<b>6.16%</b>	<b>\$ 1,497,586</b>	<b>-7.84%</b>
<b>Sources of Funds:</b>				
Charges for Services:				
Perpetual Care	4,194	0.00%	4,194	0.00%
Miscellaneous Revenues:				
Investment Income	28,442	0.00%	28,442	0.00%
<b>Total Sources</b>	<b>32,636</b>	<b>0.00%</b>	<b>32,636</b>	<b>0.00%</b>
<b>Uses of Funds:</b>				
Transfer to:				
General Fund (001)	160,000	0.00%	160,000	0.00%
<b>Total Uses</b>	<b>160,000</b>	<b>0.00%</b>	<b>160,000</b>	<b>0.00%</b>
<b>Planned addition to (appropriation of) fund balance</b>	<b>(127,364)</b>	<b>0.00%</b>	<b>(127,364)</b>	<b>0.00%</b>
<b>Ending Fund Balance</b>	<b>\$ 1,497,586</b>	<b>-7.84%</b>	<b>\$ 1,370,222</b>	<b>-8.50%</b>

**Fifth Avenue Tax Increment Fund  
Fund 613**

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

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

**Legal Basis:** The City Commission adopted Resolution R-80-53 on May 19, 1980 for the Fifth Avenue Redevelopment Area and Resolution R-88-19 on June 13, 1988 for the expansion area.

**Fund Balance:** The increase to fund balance is due to projected tax increment revenues without projected expenses in the same period.  
The fund balance within this fund is restricted.

	FY2018 Adopted	% Change FY17 to FY18	FY2019 Proposed	% Change FY18 to FY19
<b>Beginning Fund Balance</b>	\$ 833,867	9.0%	\$ 776,858	-6.8%
<b>Sources of Funds:</b>				
Taxes:				
Property Tax-County	-	-100.0%	376,011	n/a
Miscellaneous Revenues:				
Transfers from:				
General Fund (001)	201,693	15.6%	227,610	12.8%
<b>Total Sources</b>	<b>201,693</b>	<b>-58.1%</b>	<b>603,621</b>	<b>199.3%</b>
<b>Uses of Funds:</b>				
Economic Environment:				
5th Ave Commercial Bldg	26,015	n/a	26,015	0.0%
Transfer to:				
FFGFC 02 Debt Srv	52,197	0.0%	51,911	-0.5%
UDAG Repayment	24,500	n/a	23,650	-3.5%
CRA-Operating (111)	155,990	-24.5%	177,643	13.9%
<b>Total Uses</b>	<b>258,702</b>	<b>-46.2%</b>	<b>279,219</b>	<b>7.9%</b>
<b>Planned addition to (appropriation of) fund balance</b>	(57,009)	n/a	324,402	-669.0%
<b>Ending Fund Balance</b>	<b>\$ 776,858</b>	<b>-6.8%</b>	<b>\$ 1,101,260</b>	<b>41.8%</b>

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

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

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

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

**Fund Balance:** The fund balance is projected to increase in FY18 & 19 due to the revenues projected to be greater than expenses.

The fund balance within this fund is restricted.

	FY2018 Adopted	% Change FY17 to FY18	FY2019 Proposed	% Change FY18 to FY19
<b>Beginning Fund Balance</b>	\$ 12,223,600	0.4%	\$ 15,703,251	28.5%
<b>Sources of Funds:</b>				
Taxes:				
Property Tax-County	2,529,947	23.7%	2,722,625	7.6%
Miscellaneous Revenues:				
Transfers from:				
General Fund (001)	1,453,566	10.5%	1,638,817	12.7%
<b>Total Sources</b>	<b>3,983,513</b>	<b>18.6%</b>	<b>4,361,442</b>	<b>9.5%</b>
<b>Uses of Funds:</b>				
Economic Environment:				
W University Ave Loft	32,719	n/a	35,032	7.1%
Transfer to:				
CRA-FFGFC of 2005 (111)	57,724	0.0%	58,051	0.6%
CRA-Operating (111)	413,419	-7.3%	579,269	40.1%
<b>Total Uses</b>	<b>503,862</b>	<b>-85.0%</b>	<b>672,352</b>	<b>33.4%</b>
<b>Planned addition to (appropriation of) fund balance</b>	<b>3,479,651</b>	<b>n/a</b>	<b>3,689,090</b>	<b>6.0%</b>
<b>Ending Fund Balance</b>	<b>\$ 15,703,251</b>	<b>28.5%</b>	<b>\$ 19,392,342</b>	<b>23.5%</b>

**Eastside Tax Increment Fund**  
**Fund 621**

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

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

**Legal Basis:** The City Commission adopted Resolution 000728 on November 27, 2000 for the Eastside redevelopment Area and Resolution 090966 on July 15, 2010 for the expansion areas.

**Fund Balance:** The fund balance is projected to increase in FY18 & 19 due to the revenues projected to be greater than expenses.

The fund balance within this fund is restricted.

	FY2018 Adopted	% Change FY17 to FY18	FY2019 Proposed	% Change FY18 to FY19
<b>Beginning Fund Balance</b>	\$ 2,463,559	-5.7%	\$ 2,486,460	0.9%
<b>Sources of Funds:</b>				
Taxes:				
Property Tax-County	-	-100.0%	366,777	n/a
Transfers from:				
General Fund (001)	197,128	4.4%	223,689	13.5%
<b>Total Sources</b>	<b>197,128</b>	<b>-64.3%</b>	<b>590,466</b>	<b>199.5%</b>
<b>Uses of Funds:</b>				
Economic Environment:				
Transfer to:				
CRA-FFGFC of 2005 (111)	21,647	0.0%	21,769	0.6%
CRA-Operating (111)	152,580	0.0%	139,759	-8.4%
<b>Total Uses</b>	<b>174,227</b>	<b>-68.5%</b>	<b>161,528</b>	<b>-7.3%</b>
<b>Planned addition to (appropriation of) fund balance</b>	22,901	n/a n/a	428,938	1773.0%
<b>Ending Fund Balance</b>	<b>\$ 2,486,460</b>	<b>0.9%</b>	<b>\$ 2,915,398</b>	<b>17.3%</b>

**All Debt Service Funds**  
**Summary of Revenues and Expenses**

	FY2018 Adopted	% Change FY17 to FY18	FY2019 Proposed	% Change FY18 to FY19
<b>Beginning Fund Balance</b>	<b>\$ 23,892,300</b>	<b>1590.1%</b>	<b>\$ 25,058,829</b>	<b>4.9%</b>
<b>Sources of Funds by Category:</b>				
Intergovernmental	-	-100.0%	1,095,000	n/a
Miscellaneous Revenues	1,316,500	-85.8%	23,989	-98.2%
Transfers	13,762,690	12.2%	13,072,810	-5.0%
<b>Total Sources</b>	<b>15,079,190</b>	<b>-32.9%</b>	<b>14,191,799</b>	<b>-5.9%</b>
<b>Uses of Funds:</b>				
General Government	8,889,776	-5.5%	11,087,274	24.7%
Public Safety	4,374,136	-1.2%	3,104,525	-29.0%
Transfers to Other Funds	648,750	77316.5%	-	-100.0%
<b>Total Uses</b>	<b>13,912,662</b>	<b>-445020.4%</b>	<b>14,191,799</b>	<b>2.0%</b>
<b>Planned addition to (appropriation of) fund balance</b>	<b>1,166,528</b>	<b>-94.8%</b>	<b>0</b>	<b>-100.0%</b>
<b>Ending Fund Balance</b>	<b>\$ 25,058,829</b>	<b>4.9%</b>	<b>\$ 25,058,829</b>	<b>0.0%</b>



**Pension Obligation Bond - Series 2003A**  
**Fund 226**

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

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

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

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

	FY2018 Adopted	% Change FY17 to FY18	FY2019 Proposed	% Change FY18 to FY19
<b>Beginning Fund Balance</b>	\$ 125,866	-1.4%	\$ 365,866	190.7%
<b>Sources of Funds:</b>				
Miscellaneous:				
Gain/Loss on Investments	5,000	-278.6%	5,000	0.0%
Transfers from:				
Gainesville Reg. Utilities	2,043,131	6.5%	2,144,748	5.0%
General Fund	601,092	12.3%	694,459	15.5%
CDBG	14,991	15.9%	16,064	7.2%
HOME	2,443	-9.9%	1,851	-24.2%
Cultural Affairs	3,753	-7.5%	3,197	-14.8%
Community Redev Agency	21,433	-29.6%	22,572	5.3%
Stormwater Mgmt Utility	86,185	12.8%	94,052	9.1%
Stormwater Capital Prjts	1,777	-33.5%	2,667	50.1%
Roadway Paving Prjts	13,659	12.5%	13,953	2.2%
Ironwood Golf Course	5,736	14.3%	6,082	6.0%
FI Bldg Codes Enforcement	50,054	12.0%	50,304	0.5%
Solid Waste Collection	23,294	8.8%	24,509	5.2%
Regional Transit System	380,906	9.4%	409,697	7.6%
Fleet Replacement	681	n/a	585	-14.1%
Fleet Services	41,237	2.4%	49,063	19.0%
General Insurance	40,012	8.5%	41,796	4.5%
Employee Health/Accident	2,570	-6.3%	3,264	27.0%
General Pension	8,455	2.8%	7,880	-6.8%
Police & Fire Pensions	4,139	11.9%	3,871	-6.5%
Retiree Health Insurance	227	-24.1%	160	-29.6%
<b>Total Sources</b>	<b>3,350,775</b>	<b>7.8%</b>	<b>3,595,775</b>	<b>7.3%</b>
<b>Uses of Funds:</b>				
General Government:				
Miscellaneous Fees	-	-100.0%	2,000	n/a
Principal Payments	886,356	0.0%	945,400	6.7%
Interest Payments	2,224,419	0.0%	2,645,375	18.9%
<b>Total Uses</b>	<b>3,110,775</b>	<b>0.0%</b>	<b>3,592,775</b>	<b>15.5%</b>
<b>Planned addition to (appropriation of) fund balance</b>	<b>240,000</b>	<b>-13425.9%</b>	<b>3,000</b>	<b>-98.8%</b>
<b>Ending Fund Balance</b>	<b>\$ 365,866</b>	<b>190.7%</b>	<b>\$ 368,866</b>	<b>0.8%</b>

**Guaranteed Entitlement Revenue and Refunding Bond of 2004  
Fund 228**

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

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

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

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

	FY2018 Adopted	% Change FY17 to FY18	FY2019 Proposed	% Change FY18 to FY19
<b>Beginning Fund Balance</b>	\$ 42,297	-70.8%	\$ 47,297	11.8%
<b>Sources of Funds:</b>				
Miscellaneous:				
Interest on Investments	5,000	496.7%	-	-100.0%
<b>Total Sources</b>	<b>5,000</b>	<b>-99.5%</b>	<b>-</b>	<b>-100.0%</b>
General Government:				
Miscellaneous	-	-100.0%	-	n/a
<b>Total Uses</b>	<b>-</b>	<b>-100.0%</b>	<b>-</b>	<b>n/a</b>
<b>Planned addition to (appropriation of) fund balance</b>	<b>5,000</b>	<b>-104.9%</b>	<b>-</b>	<b>-100.0%</b>
<b>Ending Fund Balance</b>	<b>\$ 47,297</b>	<b>11.8%</b>	<b>\$ 47,297</b>	<b>0.0%</b>

**First Florida Government Financing Commission Bond of 2005**  
**Fund 230**

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

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

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

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

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

**Capital Improvement Revenue Note 2009**  
**Fund 236**

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

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

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

**Fund Balance:** The changes in fund balance reflect the variable miscellaneous costs associated with this fund. This fund balance will be monitored and if needed, transfers will be made to cover the overage.

	FY2018 Adopted	% Change FY17 to FY18	FY2019 Proposed	% Change FY18 to FY19
<b>Beginning Fund Balance</b>	\$ 33,453	-65.4%	\$ 33,916	1.4%
<b>Sources of Funds:</b>				
Miscellaneous:				
Gain/Loss on Investments	1,000	-199.8%	1,000	0.0%
Transfer from:				
General Fund	187,934	46.9%	187,520	-0.2%
LOGT Capital Prj Fund	335,968	0.0%	335,228	-0.2%
Solid Waste Fund	44,462	0.0%	44,364	-0.2%
<b>Total Sources</b>	<b>569,364</b>	<b>12.2%</b>	<b>568,112</b>	<b>-0.2%</b>
<b>Uses of Funds:</b>				
General Government:				
Principal Payments	526,875	5.4%	552,875	4.9%
Interest Payments	42,026	-38.6%	14,237	-66.1%
Miscellaneous Fees	-	-100.0%	2,000	n/a
<b>Total Uses</b>	<b>568,901</b>	<b>-0.3%</b>	<b>569,112</b>	<b>0.0%</b>
<b>Planned addition to (appropriation of) fund balance</b>	<b>463</b>	<b>-100.7%</b>	<b>(1,000)</b>	<b>-316.0%</b>
<b>Ending Fund Balance</b>	<b>\$ 33,916</b>	<b>1.4%</b>	<b>\$ 32,917</b>	<b>-2.9%</b>

**Revenue Refunding Note 2011**  
**Fund 238**

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

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

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

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

	8,889,776	% Change FY17 to FY18	FY2019 Proposed	% Change FY18 to FY19
<b>Beginning Fund Balance</b>	\$ 15,110	-21.2%	\$ 15,110	0.0%
<b>Sources of Funds:</b>				
Miscellaneous:				
Gain/Loss on Investments	-	-100.0%	2,000	n/a
Transfer from:				
General Fund	685,992	-0.6%	691,596	0.8%
<b>Total Sources</b>	<b>685,992</b>	<b>-0.4%</b>	<b>693,596</b>	<b>1.1%</b>
<b>Uses of Funds:</b>				
General Government:				
Principal Payments	610,000	1.7%	630,000	3.3%
Interest Payments	75,992	-15.7%	61,596	-18.9%
Miscellaneous Fees	-	-100.0%	2,000	n/a
<b>Total Uses</b>	<b>685,992</b>	<b>-1.0%</b>	<b>693,596</b>	<b>1.1%</b>
<b>Planned addition to (appropriation of) fund balance</b>	-	-100.0%	-	n/a
<b>Ending Fund Balance</b>	<b>\$ 15,110</b>	<b>0.0%</b>	<b>\$ 15,110</b>	<b>0.0%</b>

**Revenue Refunding Note 2014**  
**Fund 241**

**Description:** This fund is used to account for revenues and expenditures to refinance \$13,710,000 from the CIRB of 2005 Bond.

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

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

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

	FY2018 Adopted	% Change FY17 to FY18	FY2019 Proposed	% Change FY18 to FY19
<b>Beginning Fund Balance</b>	\$ 36,845	1.3%	\$ 56,005	52.0%
<b>Sources of Funds:</b>				
Miscellaneous:				
Gain/Loss on Investments	-	-100.0%	2,000	n/a
Transfer from:				
General Fund	1,638,440	0.2%	1,622,180	-1.0%
<b>Total Sources</b>	<b>1,638,440</b>	<b>0.1%</b>	<b>1,624,180</b>	<b>-0.9%</b>
<b>Uses of Funds:</b>				
General Government:				
Principal Payments	1,320,000	0.0%	1,355,000	2.7%
Interest Payments	299,280	-5.0%	267,180	-10.7%
Miscellaneous Fees	-	-100.0%	2,000	n/a
<b>Total Uses</b>	<b>1,619,280</b>	<b>-1.0%</b>	<b>1,624,180</b>	<b>0.3%</b>
<b>Planned addition to (appropriation of) fund balance</b>	19,160	3959.3%	-	-100.0%
<b>Ending Fund Balance</b>	<b>\$ 56,005</b>	<b>52.0%</b>	<b>\$ 56,005</b>	<b>0.0%</b>

**Capital Improvement Revenue Refunding Note 2016A**  
**Fund 243**

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

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

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

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

	FY2018 Adopted	% Change FY17 to FY18	FY2019 Proposed	% Change FY18 to FY19
<b>Beginning Fund Balance</b>	\$ 7,227	34929.7%	\$ (45,290)	-726.7%
<b>Sources of Funds:</b>				
Miscellaneous:				
Gain/Loss on Investments	-	-100.0%	1,489	n/a
Transfer from:				
SMU (413)	-	n/a	34,229	n/a
SWC (420)	-	n/a	34,229	n/a
General Fund	371,901	64.0%	416,894	12.1%
LOGT (341)	176,658	88.0%	197,896	12.0%
<b>Total Sources</b>	<b>548,559</b>	<b>71.3%</b>	<b>684,738</b>	<b>24.8%</b>
<b>Uses of Funds:</b>				
General Government:				
Miscellaneous Fees	-	-100.0%	2,000	n/a
Principal Payments	331,056	620.0%	430,805	30.1%
Interest Payments	270,020	2.3%	252,434	-6.5%
<b>Total Uses</b>	<b>601,076</b>	<b>92.1%</b>	<b>685,239</b>	<b>14.0%</b>
<b>Planned addition to (appropriation of) fund balance</b>	<b>(52,517)</b>	<b>-828.8%</b>	<b>(500)</b>	<b>-99.0%</b>
<b>Ending Fund Balance</b>	<b>\$ (45,290)</b>	<b>-726.7%</b>	<b>\$ (45,791)</b>	<b>1.1%</b>

**Capital Improvement Revenue Bond 2017  
Fund 245**

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

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

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

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

	<b>FY2018 Adopted</b>	<b>% Change FY17 to FY18</b>	<b>FY2019 Proposed</b>	<b>% Change FY18 to FY19</b>
<b>Beginning Fund Balance</b>	\$ -	n/a	\$ -	n/a
<b>Sources of Funds:</b>				
Miscellaneous:				
Debt Issuance	648,750	-93.0%	-	-100.0%
Transfer from:				
General Fund (001)	-	n/a	610,500	n/a
<b>Total Sources</b>	<b>648,750</b>	<b>-93.0%</b>	<b>610,500</b>	<b>-5.9%</b>
<b>Uses of Funds:</b>				
General Government:				
Miscellaneous Fees	-	-100.0%	2,000	n/a
Principal Payments	-	n/a	330,000	n/a
Interest Payments	-	n/a	280,500	n/a
Transfer to:				
Capital Project Fund (357)	648,750	-92.9%	-	-100.0%
<b>Total Uses</b>	<b>648,750</b>	<b>-93.0%</b>	<b>612,500</b>	<b>-5.6%</b>
<b>Planned addition to (appropriation of) fund balance</b>	-	n/a	(2,000)	n/a
<b>Ending Fund Balance</b>	<b>\$ -</b>	<b>n/a</b>	<b>\$ (2,000)</b>	<b>n/a</b>



**All Capital Projects Funds**  
**Summary of Revenues and Expenses**

	FY2018 Adopted	% Change FY17 to FY18	FY2019 Proposed	% Change FY18 to FY19
<b>Beginning Fund Balance</b>	<b>\$ 30,276,008</b>	<b>48.9%</b>	<b>\$ 30,230,376</b>	<b>-0.2%</b>
<b>Sources of Funds by Category:</b>				
Taxes	1,900,000	17.3%	1,900,000	0.0%
Miscellaneous Revenues	1,109,206	139.8%	-	-100.0%
Transfers	4,478,798	-73.5%	17,459,026	289.8%
<b>Total Sources</b>	<b>7,488,004</b>	<b>-58.5%</b>	<b>19,359,026</b>	<b>158.5%</b>
<b>Uses of Funds:</b>				
General Government	625,000	-90.1%	3,975,000	536.0%
Public Safety	1,524,424	-76.6%	4,048,565	165.6%
Transportation	2,267,256	315.8%	11,549,566	409.4%
Economic Environment	10,000	12472.0%	10,000	0.0%
Human Services	1,398,170	1020.2%	627,681	-55.1%
Cultural & Recreation	124,000	451.6%	507,180	309.0%
Transfers to Other Funds	1,495,905	-8.2%	1,495,905	0.0%
<b>Total Uses</b>	<b>7,444,755</b>	<b>13.1%</b>	<b>22,213,897</b>	<b>198.4%</b>
<b>Planned addition to (appropriation of) fund balance</b>	<b>43,249</b>	<b>-982.2%</b>	<b>(2,854,871)</b>	<b>-6701.0%</b>
<b>Ending Fund Balance</b>	<b>\$ 30,319,257</b>	<b>2.7%</b>	<b>\$ 27,375,505</b>	<b>-9.7%</b>

**General Capital Projects Fund**  
**Fund 302**

	FY2018 Adopted	% Change FY17 to FY18	FY2019 Proposed	% Change FY18 to FY19
<b>Uses of Funds (continued):</b>				
Transportation:				
Median Project	15,000	n/a	15,000	0.0%
Parking Garage Maintenance/Repairs	91,040	n/a	-	-100.0%
NW 2nd Street Sidewalk	97,000	n/a	-	-100.0%
Sidewalk Construction	100,000	0.0%	100,000	0.0%
Human Services:		n/a		
FM Administration	-	n/a	29,511	n/a
Cultural & Recreation:				
Boardwalk Replacement	25,000	0.0%	25,000	0.0%
<b>Total Uses</b>	<b>889,675</b>	<b>-62.2%</b>	<b>346,957</b>	<b>-61.0%</b>
<b>Planned addition to (appropriation of) fund balance</b>	<b>(22,946)</b>	<b>-103.2%</b>	<b>-</b>	<b>-100.0%</b>
<b>Ending Fund Balance</b>	<b>\$ 4,992,940</b>	<b>-0.5%</b>	<b>\$ 4,992,940</b>	<b>0.0%</b>

**Greenspace Acquisition & Community Improvement Fund**  
**Fund 306**

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

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

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

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

	FY2018 Adopted	% Change FY17 to FY18	FY2019 Proposed	% Change FY18 to FY19
<b>Beginning Fund Balance</b>	\$ 1,294,210	-16.5%	\$ 1,294,210	0.0%
<b>Sources of Funds:</b>				
Miscellaneous:				
Gain/Loss on Investments	-	-100.0%	-	n/a
<b>Total Sources</b>	-	-100.0%	-	n/a
<b>Uses of Funds:</b>				
Physical Environment:				
Clarence R. Kelly Comm. Ctr	-	n/a	-	n/a
<b>Total Uses</b>	-	n/a	-	n/a
<b>Planned addition to (appropriation of) fund balance</b>	-	-100.0%	-	n/a
<b>Ending Fund Balance</b>	\$ 1,294,210	0.0%	\$ 1,294,210	0.0%

In FY18 \$500,000 of fund balance was appropriated for the purchase of the Weiss Property.

**FFGFC 2002 Capital Projects Fund  
Fund 328**

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

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

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

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

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

**Downtown Parking Garage Fund**  
**Fund 331**

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

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

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

**Fund Balance:** The reduction of fund balance reflects the completion of projects previously budgeted. The fund balance within this fund is restricted.

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

**Depot Avenue Stormwater Facility**  
**Fund 333**

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

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

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

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

	FY2018 Adopted	% Change FY17 to FY18	FY2019 Proposed	% Change FY18 to FY19
<b>Beginning Fund Balance</b>	\$ (562)	-100.4%	\$ (562)	0.0%
<b>Sources of Funds:</b>				
Miscellaneous:				
Gain/Loss on Investments	-	-100.0%	-	n/a
<b>Total Sources</b>	-	-100.0%	-	n/a
<b>Uses of Funds:</b>				
Transfers:				
SMUF Surcharge Fund (414)	-	-100.0%	-	n/a
<b>Total Uses</b>	-	-100.0%	-	n/a
<b>Planned addition to (appropriation of) fund balance</b>	-	-100.0%	-	n/a
<b>Ending Fund Balance</b>	\$ (562)	-289.9%	\$ (562)	0.0%

**Capital Improvement Revenue Bond 2005 Capital Projects Fund**  
**Fund 335**

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

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

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

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

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

**Campus Development Agreement Capital Projects Fund**  
**Fund 339**

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

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

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

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

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



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

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

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

**Legal Basis:** This tax is authorized by Section 336.025 of the Florida Statutes. An interlocal agreement between Alachua County and the City of Gainesville allocates 38.635% of the proceeds to the City.

**Fund Balance:** The increase in fund balance reflects projects being completed at a slower pace than revenue collected. The fund balance within this fund is restricted.

	FY2018 Adopted	% Change FY17 to FY18	FY2019 Proposed	% Change FY18 to FY19
<b>Beginning Fund Balance</b>	\$ 3,403,420	-27.1%	\$ 3,379,774	-0.7%
<b>Sources of Funds:</b>				
Taxes:				
LOGT-Additional 5 Cent	1,900,000	-14.7%	1,900,000	0.0%
<b>Total Sources</b>	<b>1,900,000</b>	<b>-19.4%</b>	<b>1,900,000</b>	<b>0.0%</b>
<b>Uses of Funds:</b>				
Transportation:				
SW 62nd Blvd Reconstruction	276,400	n/a	2,402,800	769.3%
NE 8th Avenue Reconstruction	-	n/a	293,108	n/a
SE 4th Street Reconstruction	-	-100.0%	-	n/a
North Main Street Resurfacing	165,000	n/a	-	-100.0%
NW 16th Terrace Resurfacing	-	n/a	72,674	n/a
NW 16th Avenue & NW 2nd Street Signal f	-	n/a	120,000	n/a
Transfer to:				
CIRN 2016A DSF (243)	176,658	n/a	176,658	0.0%
Revenue Note 2016B (244)	529,620	n/a	529,620	0.0%
RTS Fund (450)	440,000	0.0%	440,000	0.0%
Debt Service '09	335,968	-40.3%	335,968	0.0%
<b>Total Uses</b>	<b>1,923,646</b>	<b>-58.4%</b>	<b>4,370,828</b>	<b>127.2%</b>
<b>Planned addition to (appropriation of) fund balance</b>	<b>(23,646)</b>	<b>-99.0%</b>	<b>(2,470,828)</b>	<b>10349.2%</b>
<b>Ending Fund Balance</b>	<b>\$ 3,379,774</b>	<b>40.8%</b>	<b>\$ 908,946</b>	<b>-73.1%</b>

**Traffic Management System Building Fund**  
**Fund 343**

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

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

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

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

	FY2018 Adopted	% Change FY17 to FY18	FY2019 Proposed	% Change FY18 to FY19
<b>Beginning Fund Balance</b>	\$ 120,422	1.7%	\$ 120,422	0.0%
<b>Sources of Funds:</b>				
Miscellaneous:				
Gain/Loss on Investments	-	-100.0%	-	n/a
<b>Total Sources</b>	-	-100.0%	-	n/a
<b>Uses of Funds:</b>				
Public Safety:				
Video Cameras	-	-100.0%	-	n/a
<b>Total Uses</b>	-	-100.0%	-	n/a
<b>Planned addition to (appropriation of) fund balance</b>	-	-100.0%	-	n/a
<b>Ending Fund Balance</b>	\$ 120,422	0.2%	\$ 120,422	0.0%

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

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

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

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

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

	FY2018 Adopted	% Change FY17 to FY18	FY2019 Proposed	% Change FY18 to FY19
<b>Beginning Fund Balance</b>	\$ 134,872	-60.2%	\$ 134,872	0.0%
<b>Sources of Funds:</b>				
Miscellaneous:				
Gain/Loss on Investments	-	-100.0%	-	n/a
<b>Total Sources</b>	-	-100.0%	-	n/a
<b>Uses of Funds:</b>				
Cultural & Recreation:				
Administration	-	-100.0%	-	n/a
Operating Set Aside	-	-100.0%	-	n/a
<b>Total Uses</b>	-	-100.0%	-	n/a
<b>Planned addition to (appropriation of) fund balance</b>	-	-100.0%	-	n/a
<b>Ending Fund Balance</b>	\$ 134,872	-19.8%	\$ 134,872	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	% Change FY17 to FY18	FY2019 Proposed	% Change FY18 to FY19
<b>Beginning Fund Balance</b>	\$ 22,652	-80.7%	\$ 22,652	0.0%
<b>Sources of Funds:</b>				
Miscellaneous:				
Gain/Loss on Investments	-	-100.0%	-	n/a
<b>Total Sources</b>	-	-100.0%	-	n/a
<b>Uses of Funds:</b>				
Cultural & Recreation:				
Senior Rec Ctr Storm Hardening	-	-100.0%	-	n/a
Northside Park Imprv.	-	-100.0%	-	n/a
<b>Total Uses</b>	-	-100.0%	-	n/a
<b>Planned addition to (appropriation of) fund balance</b>	-	-100.0%	-	n/a
<b>Ending Fund Balance</b>	\$ 22,652	0.0%	\$ 22,652	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.

	<b>FY2018 Adopted</b>	<b>% Change FY17 to FY18</b>	<b>FY2019 Proposed</b>	<b>% Change FY18 to FY19</b>
<b>Beginning Fund Balance</b>	\$ 4,440	-95.3%	\$ 4,440	0.0%
<b>Sources of Funds:</b>				
Miscellaneous:				
Gain/Loss on Investments	-	-100.0%	-	n/a
<b>Total Sources</b>	-	-100.0%	-	n/a
<b>Uses of Funds:</b>				
General Government:				
ERP/Technology Investment	-	n/a	-	n/a
Public Safety:				
GPD Headqtrs Annex	-	-100.0%	-	n/a
Vehicle Video Cameras	-	-100.0%	-	n/a
Cultural & Recreation:				
PRCA Plaza Imprv	-	-100.0%	-	n/a
<b>Total Uses</b>	-	-100.0%	-	n/a
<b>Planned addition to (appropriation of) fund balance</b>	-	-100.0%	-	n/a
<b>Ending Fund Balance</b>	\$ 4,440	-93.2%	\$ 4,440	0.0%

**Equipment Replacement Fund**  
**Fund 352**

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

**Funding Source:** Funding is provided through General Fund Contributions.

**Legal Basis:** This Adopted funding was approved by the City Commission during the FY15/16 budget workshops.

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

	FY2018 Adopted	% Change FY17 to FY18	FY2019 Proposed	% Change FY18 to FY19
<b>Beginning Fund Balance</b>	\$ 1,175,871	74.0%	\$ 1,175,871	0.0%
<b>Sources of Funds:</b>				
Transfer from:				
General Fund (001)	977,500	0.0%	977,500	0.0%
<b>Total Sources</b>	<b>977,500</b>	<b>-2.2%</b>	<b>977,500</b>	<b>0.0%</b>
<b>Uses of Funds:</b>				
General Government				
IT Infrastructure Replc	75,000	n/a	75,000	0.0%
PC/Equipment Replacement	125,000	-1.0%	125,000	0.0%
Public Safety				
Mobile Data Computer Syst	25,000	9.9%	25,000	0.0%
Portable Radios	195,000	0.0%	195,000	0.0%
Replc Program GPD Laptops	250,000	92.6%	250,000	0.0%
Replc GFR Eqpt on Apparatus	25,000	-35.4%	25,000	0.0%
GFR Equipment Replacement	-	n/a	44,370	n/a
Vehicle Video Cameras	130,000	0.5%	130,000	0.0%
GFR Inventory Mangement System	-	n/a	20,500	n/a
Cultural & Recreation				
Playground Equipment	45,000	25.1%	45,000	0.0%
Replacement of Diving Boards at City Pools	4,000	84.4%	4,000	0.0%
<b>Total Uses</b>	<b>874,000</b>	<b>-14.3%</b>	<b>938,870</b>	<b>7.4%</b>
<b>Planned addition to (appropriation of) fund balance</b>	<b>103,500</b>	<b>-629.0%</b>	<b>38,630</b>	<b>-62.7%</b>
<b>Ending Fund Balance</b>	<b>\$ 1,279,371</b>	<b>95.0%</b>	<b>\$ 1,214,501</b>	<b>-5.1%</b>

**FY2015 Bond Funding Fund  
Fund 354**

**Description:** The FY2015 Bonded Capital Projects Fund will be used to account for the costs associated with various capital projects.

**Funding Source:** Financing is provided by the FY15 planned bond issue.

**Legal Basis:** This Adopted funding was approved by the City Commission during the FY15/16 budget workshops.

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

	<b>FY2018 Adopted</b>	<b>% Change FY17 to FY18</b>	<b>FY2019 Proposed</b>	<b>% Change FY18 to FY19</b>
<b>Beginning Fund Balance</b>	\$ 7,070,052	-42.4%	\$ 7,070,052	0.0%
<b>Sources of Funds:</b>				
Miscellaneous:				
Gain/Loss on Investments	200,000	-41.1%	-	-100.0%
<b>Total Sources</b>	<b>200,000</b>	<b>-41.1%</b>	<b>-</b>	<b>-100.0%</b>
<b>Uses of Funds:</b>				
Public Safety:				
GFR New Fire Station 9	200,000	n/a	-	-100.0%
<b>Total Uses</b>	<b>200,000</b>	<b>-94.1%</b>	<b>-</b>	<b>-100.0%</b>
<b>Planned addition to (appropriation of) fund balance</b>	-	-100.0%	-	n/a
<b>Ending Fund Balance</b>	<b>\$ 7,070,052</b>	<b>-23.2%</b>	<b>\$ 7,070,052</b>	<b>0.0%</b>

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

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

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

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

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

	<b>FY2018 Adopted</b>	<b>% Change FY17 to FY18</b>	<b>FY2019 Proposed</b>	<b>% Change FY18 to FY19</b>
<b>Beginning Fund Balance</b>	\$ 5,450,623	n/a	\$ 5,450,623	0.0%
<b>Sources of Funds:</b>				
Miscellaneous:				
Gain/Loss on Investments	-	-100.0%	-	n/a
Transfer:				
Debt service Fund	-	-100.0%	-	n/a
<b>Total Sources</b>	-	-100.0%	-	n/a
<b>Uses of Funds:</b>				
Transportation:				
NW 8th Avenue Resurfacing	-	-100.0%	-	n/a
Depot Ave-County Incentive Grant Mat	-	-100.0%	-	n/a
<b>Total Uses</b>	-	-100.0%	-	n/a
<b>Planned addition to (appropriation of) fund balance</b>	-	-100.0%	-	n/a
<b>Ending Fund Balance</b>	\$ 5,450,623	-0.6%	\$ 5,450,623	0.0%



**Capital Improvement Revenue Bond 2019 Capital Projects Fund**  
**Fund 360**

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

**Funding Source:** Financing is provided by the CIRN of 2019 bond issue.

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

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

	FY2018 Adopted	% Change FY17 to FY18	FY2019 Proposed	% Change FY18 to FY19
<b>Beginning Fund Balance</b>	\$ -	n/a	\$ -	n/a
<b>Sources of Funds:</b>				
Transfer:				
Debt service Fund	-	n/a	13,500,000	n/a
<b>Total Sources</b>	-	n/a	<b>13,500,000</b>	n/a
<b>Uses of Funds:</b>				
General Government:				
City Hall Renovations	-	n/a	2,500,000	n/a
Department-wide Radio Replc (TRS & Portable)	-	n/a	1,150,000	n/a
Public Safety:				
GPD Body Worn Camera Initiative	-	n/a	300,000	n/a
Fire Station 5 Feasibility Study	-	n/a	209,010	n/a
New Fire Station 9	-	n/a	1,500,000	n/a
GFR Equipment Replacement	-	n/a	970,990	n/a
Transportation:				
LED Streetlight Upgrade w/SMART Lighting	-	n/a	6,820,000	n/a
Cultural & Recreation:				
Brick Streets Evaluation	-	n/a	50,000	n/a
<b>Total Uses</b>	-	n/a	<b>13,500,000</b>	n/a
<b>Planned addition to (appropriation of) fund balance</b>	-	n/a	-	n/a
<b>Ending Fund Balance</b>	<b>\$ -</b>	<b>n/a</b>	<b>\$ -</b>	<b>n/a</b>

**All Proprietary Funds**  
**Summary of Revenues and Expenses**

	FY2018 Adopted	% Change FY17 to FY18	FY2019 Proposed	% Change FY18 to FY19
<b>Beginning Fund Balance</b>	<b>\$ 141,385,902</b>	<b>7.7%</b>	<b>\$ 136,082,059</b>	<b>-3.8%</b>
<b>Sources of Funds by Category:</b>				
Taxes	2,023,582	9.7%	2,084,289	3.0%
Permits, Fees, Assessments	3,857,991	-7.9%	3,883,366	0.7%
Intergovernmental	6,848,016	-25.4%	6,866,044	0.3%
Charges for Services	33,959,484	4.7%	34,610,266	1.9%
Miscellaneous Revenues	31,538,781	-5.7%	34,335,644	8.9%
Internal Service	13,062,047	17.0%	13,421,455	2.8%
Transfers In	1,988,922	-73.3%	1,971,594	-0.9%
<b>Total Sources</b>	<b>93,278,823</b>	<b>-6.5%</b>	<b>97,172,658</b>	<b>4.2%</b>
<b>Uses of Funds:</b>				
General Government	284,497	81.7%	140,352	-50.7%
Public Safety	2,821,788	22.1%	3,345,924	18.6%
Physical Environment	17,710,343	-15.3%	16,776,974	-5.3%
Transportation	26,404,541	-2.9%	26,494,452	0.3%
Cultural & Recreation	1,320,339	-9.3%	1,425,853	8.0%
Transfers to Other Funds	2,814,651	0.2%	2,819,125	0.2%
Internal Service Expenses	47,226,507	21.6%	45,587,651	-3.5%
<b>Total Uses</b>	<b>98,582,666</b>	<b>5.3%</b>	<b>96,590,331</b>	<b>-2.0%</b>
<b>Planned addition to (appropriation of) fund balance</b>	<b>(5,303,843)</b>	<b>-187.7%</b>	<b>582,327</b>	<b>-111.0%</b>
<b>Ending Fund Balance</b>	<b>\$ 136,082,059</b>	<b>-0.9%</b>	<b>\$ 136,664,386</b>	<b>0.4%</b>

**Stormwater Management Surcharge Capital Projects**  
**Fund 414**

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

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

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

**Fund Balance:** No major changes in fund balance.

	FY2018 Adopted	% Change FY17 to FY18	FY2019 Proposed	% Change FY18 to FY19
<b>Beginning Fund Balance</b>	\$ 7,403,788	-0.3%	\$ 7,078,065	-4.4%
<b>Sources of Funds:</b>				
Intergovernmental:				
State Grant	-	-100.0%	-	n/a
Charges for Services:				
Stormwater Mgmt Fees	1,183,285	-7.6%	1,189,200	0.5%
Miscellaneous:				
Gain/Loss on Investments	150,000	1535.9%	150,000	0.0%
Transfers:				
Stormwater Mgmt Fees (413)		-100.0%		n/a
<b>Total Sources</b>	<b>1,333,285</b>	<b>-35.7%</b>	<b>1,339,200</b>	<b>0.4%</b>
<b>Uses of Funds:</b>				
Physical Environment:				
Minor Stormwater Projects	665,000	n/a	665,000	0.0%
College Park Credit Basin	61,794	n/a	-	-100.0%
Hatchitt/Forest Creek - Brittany Estates	281,754	n/a	281,869	0.0%
Hatchitt/Forest Creek - BMAP	204,912	n/a	204,996	0.0%
Mosquito Control ATV	15,000	n/a	-	-100.0%
Mosquito Control (ULV Sprayers)	61,794	n/a	-	-100.0%
Mosquito Control Lab Addition	19,000	n/a	-	-100.0%
University Heights Credit Basin	57,000	n/a	-	-100.0%
Map Room Files	126,738	n/a	1,229	-99.0%
Transfers:				
POB 2003a (226)	1,777	-33.5%	1,777	0.0%
Depot SW Park-DSF	164,239	1053.4%	164,239	0.0%
<b>Total Uses</b>	<b>1,659,008</b>	<b>-20.9%</b>	<b>1,319,110</b>	<b>-20.5%</b>
<b>Planned addition to (appropriation of) fund balance</b>	<b>(325,723)</b>	<b>1412.1%</b>	<b>20,090</b>	<b>-106.2%</b>
<b>Ending Fund Balance</b>	<b>\$ 7,078,065</b>	<b>-4.4%</b>	<b>\$ 7,098,155</b>	<b>0.3%</b>

Ironwood Golf Course  
Fund 415 & 417 & 418

	FY2018 Adopted	% Change FY17 to FY18	FY2019 Proposed	% Change FY18 to FY19
<b>Uses of Funds (continued):</b>				
Transfers to:				n/a
Ironwood Reno Fd (417)	-	n/a	95,065	n/a
CIRB 2010	132,610	-1.2%	37,545	-71.7%
POB 2003a (226)	5,736	14.3%	5,736	0.0%
<b>Total Uses</b>	<b>1,458,685</b>	<b>-2.9%</b>	<b>1,564,199</b>	<b>7.2%</b>
<b>Planned addition to (appropriation of) fund balance</b>	355,302	<b>-390.2%</b>	254,382	<b>-28.4%</b>
<b>Ending Fund Balance</b>	<b>\$ 149,557</b>	<b>-172.7%</b>	<b>\$ 403,939</b>	<b>170.1%</b>
<b>Unrestricted Fund Balance</b>	<b>\$ (789,272)</b>	<b>-31.0%</b>	<b>\$ (534,890)</b>	<b>-32.2%</b>

**Florida Building Code Enforcement Fund**  
**Fund 416**

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

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

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

**Fund Balance:** There are no significant changes in fund balance. This fund's fund balance is restricted for use on expenses related to enforcement of the Florida Building Code.

	<b>FY2018 Adopted</b>	<b>% Change FY17 to FY18</b>	<b>FY2019 Proposed</b>	<b>% Change FY18 to FY19</b>
Public Safety:				
Building Inspection	2,821,788	-1.0%	3,345,924	18.6%
Transfers to:				
POB 2003a (226)	50,054	12.0%	50,054	0.0%
<b>Total Uses</b>	<b>3,156,339</b>	<b>0.8%</b>	<b>3,536,330</b>	<b>12.0%</b>
<b>Planned addition to (appropriation of) fund balance</b>	<b>(326,081)</b>	<b>-195.1%</b>	<b>(706,069)</b>	<b>116.5%</b>
<b>Ending Fund Balance</b>	<b>\$ 5,021,849</b>	<b>-6.1%</b>	<b>\$ 4,315,780</b>	<b>-14.1%</b>

**Regional Transit System Fund**  
**Fund 450**

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

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

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

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

	<b>FY2018 Adopted</b>	<b>% Change FY17 to FY18</b>	<b>FY2019 Proposed</b>	<b>% Change FY18 to FY19</b>
<b>Beginning Fund Balance</b>	<b>\$ 60,388,549</b>	<b>-5.1%</b>	<b>\$ 60,267,011</b>	<b>-0.2%</b>
<b>Sources of Funds:</b>				
Taxes:				
Local Option Gas Tax	2,023,582	0.5%	2,084,289	3.0%
Intergovernmental:				
FTA Grants	2,650,000	-46.1%	2,650,000	0.0%
Federal & State Grants	400,173	1375.4%	417,682	4.4%
FDOT Grants	2,509,360	-50.7%	2,471,315	-1.5%
Rebate 6.7 Cts Gas Tax	290,045	23.3%	298,746	3.0%
County Contributions	998,438	3.2%	1,028,301	3.0%
Charges for Services:				
Daily Bus Fare	605,695	27.9%	637,140	5.2%
UF Campus Contract	3,078,091	-8.9%	2,848,833	-7.4%
Shuttle Services	3,000	167.4%	3,000	0.0%
Student Pass	28,319	477.6%	29,169	3.0%
Adult Pass	241,062	-4.8%	248,294	3.0%
Main Bus-Advertising	443,147	4.9%	515,207	16.3%
SFC-Transportation Fees	1,019,565	16.9%	1,049,892	3.0%
UF-Transportation Fees	9,579,763	18.2%	10,182,514	6.3%
UF-Sunday Service	388,387	-35.8%	400,039	3.0%
Gator Aider	252,391	100.3%	259,963	3.0%
Red Coach Inc	18,600	-13.9%	18,600	0.0%
MegaBus Southeast, LLC	23,000	12.7%	23,000	0.0%
Employee Pass Programs	20,375	2616.7%	20,375	0.0%
UF Later Gator	490,679	-31.6%	505,399	3.0%
Shands - Employee Pass	71,106	-0.3%	71,106	0.0%
VA - Employee Pass	36,126	n/a	36,126	0.0%

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**Fleet Services Fund**  
**Fund 501 & 502**

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

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

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

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

	FY2018 Adopted	% Change FY17 to FY18	FY2019 Proposed	% Change FY18 to FY19
<b>Beginning Fund Balance</b>	<b>\$ 22,197,079</b>	<b>-5.2%</b>	<b>\$ 20,240,431</b>	<b>-8.8%</b>
<b>Sources of Funds:</b>				
Miscellaneous Revenues:				
Other Miscellaneous Rev	5,728	2.0%	12,340	115.4%
Internal Service:				
Fixed Vehicle Replacement	3,687,719	27.7%	3,687,719	0.0%
Vehicle Maintenance-GRU	2,056,892	8.0%	2,098,030	2.0%
Vehicle Maintenance-GG	1,829,967	4.5%	1,860,063	1.6%
Fuel Cost Recovery-GRU	877,996	5.6%	993,210	13.1%
Fuel Cost Recovery-GG	554,714	4.3%	626,305	12.9%
<b>Total Sources</b>	<b>9,013,016</b>	<b>9.4%</b>	<b>9,277,667</b>	<b>2.9%</b>
<b>Uses of Funds:</b>				
Internal Service Expenses:				
Administrative Services	15,420	2.7%	-	-100.0%
Fleet Administration	771,187	19.4%	893,555	15.9%
Fleet Operations	4,771,745	5.5%	5,028,535	5.4%
Vehicle Replacements	5,369,394	51.6%	3,345,029	-37.7%
Transfers to:				
POB 2003a (226)	41,918	4.1%	44,500	6.2%
<b>Total Uses</b>	<b>10,969,664</b>	<b>25.1%</b>	<b>9,311,619</b>	<b>-15.1%</b>
<b>Planned addition to (appropriation of) fund balance</b>	<b>(1,956,648)</b>	<b>267.3%</b>	<b>(33,952)</b>	<b>-98.3%</b>
<b>Ending Fund Balance</b>	<b>\$ 20,240,431</b>	<b>-8.8%</b>	<b>\$ 20,206,479</b>	<b>-0.2%</b>
<b>Unrestricted Fund Balance</b>	<b>\$ 4,753,952</b>	<b>-29.2%</b>	<b>\$ 4,720,000</b>	<b>-0.7%</b>

General Insurance Fund  
Fund 503

	FY2018 Adopted	% Change FY17 to FY18	FY2019 Proposed	% Change FY18 to FY19
<b>Uses of Funds (continued):</b>				
Transfers to:				
POB 2003a (226)	40,012	8.5%	40,012	0.0%
<b>Total Uses</b>	<b>7,832,931</b>	<b>1.2%</b>	<b>7,852,243</b>	<b>0.2%</b>
<b>Planned addition to (appropriation of) fund balance</b>	<b>(1,255,566)</b>	<b>-0.7%</b>	<b>(1,122,944)</b>	<b>-10.6%</b>
<b>Ending Fund Balance</b>	<b>\$ 1,576,288</b>	<b>-44.3%</b>	<b>\$ 453,344</b>	<b>-71.2%</b>
<b>Unrestricted Fund Balance</b>	<b>\$ 1,040,615</b>	<b>-67.5%</b>	<b>\$ (62,239)</b>	<b>-106.0%</b>

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

Pension & OPEB Trust (Fiduciary) Funds

Retiree Health Insurance Trust

General Pension

Disability Pension

401A Qualified Pension

Police Officers and Fire fighters Consolidated Retirement

**Retiree Health Insurance Trust**  
**Fund 601**

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

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

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

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

	<b>FY2018 Adopted</b>	<b>% Change FY17 to FY18</b>	<b>FY2019 Proposed</b>	<b>% Change FY18 to FY19</b>
<b>Beginning Fund Balance</b>	<b>\$ 63,500,353</b>	<b>6.8%</b>	<b>\$ 65,484,075</b>	<b>3.1%</b>
<b>Sources of Funds:</b>				
Miscellaneous:				
Gain/Loss on Investments	5,100,000	27.5%	5,100,000	0.0%
Retiree Contributions	3,450,000	21.1%	3,450,000	0.0%
Employer Contributions	2,975,000	417.4%	2,975,000	0.0%
<b>Total Sources</b>	<b>11,525,000</b>	<b>55.2%</b>	<b>11,525,000</b>	<b>0.0%</b>
<b>Uses of Funds:</b>				
General Government:				
Finance-Pension	5,805	2.7%	11,900	105.0%
Risk Management	9,535,020	38.9%	9,535,020	0.0%
Transfers to:				
POB 2003a Debt Srv (226)	453	51.5%	453	0.0%
<b>Total Uses</b>	<b>9,541,278</b>	<b>38.8%</b>	<b>9,547,373</b>	<b>0.1%</b>
<b>Planned addition to (appropriation of) fund balance</b>	<b>1,983,722</b>	<b>261.0%</b>	<b>1,977,627</b>	<b>-0.3%</b>
<b>Ending Fund Balance</b>	<b>\$ 65,484,075</b>	<b>3.1%</b>	<b>\$ 67,461,702</b>	<b>3.0%</b>

**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.

	<b>FY2018</b>	<b>% Change</b>	<b>FY2019</b>	<b>% Change</b>
	<b>Adopted</b>	<b>FY17 to</b>	<b>Proposed</b>	<b>FY18 to</b>
		<b>FY18</b>		<b>FY19</b>
<b>Uses of Funds (continued):</b>				
Trust Funds	41,933,900	17.2%	41,934,650	0.0%
Risk Management	19,806	6.6%	20,195	2.0%
Pension Boards & Comm.	10,000	0.0%	10,000	0.0%
Transfers to:				n/a
POB 2003a Debt Srv (226)	16,831	104.6%	16,831	0.0%
<b>Total Uses</b>	<b>42,260,849</b>	<b>16.8%</b>	<b>42,517,756</b>	<b>0.6%</b>
<b>Planned addition to (appropriation of) fund balance</b>	15,290,151	5.2%	15,033,244	-1.7%
<b>Ending Fund Balance</b>	<b>\$ 411,603,713</b>	<b>3.9%</b>	<b>\$ 426,636,957</b>	<b>3.7%</b>

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

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

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

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

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

	FY2018 Adopted	% Change FY17 to FY18	FY2019 Proposed	% Change FY18 to FY19
<b>Beginning Fund Balance</b>	<b>\$ 240,184,711</b>	<b>10.2%</b>	<b>\$ 253,733,513</b>	<b>5.6%</b>
<b>Sources of Funds:</b>				
Miscellaneous:				
Gain/Loss on Investments	26,800,000	-3.6%	26,800,000	0.0%
Broker Refunds	2,500	-16.7%	2,500	0.0%
Employer Contributions	4,600,000	2.5%	4,600,000	0.0%
Employee Contributions	2,050,000	-1.6%	2,050,000	0.0%
Employee-Military Buyback	150,000	109.8%	150,000	0.0%
Premium Tax	1,110,000	-9.0%	1,110,000	0.0%
Retiree DROP Redeposit	3,200,000	3.2%	3,200,000	0.0%
<b>Total Sources</b>	<b>37,912,500</b>	<b>-2.2%</b>	<b>37,912,500</b>	<b>0.0%</b>
<b>Uses of Funds:</b>				
General Government:				
Finance-Pension	188,657	-17.1%	198,101	5.0%
Public Safety:				
Trust Funds	24,149,130	5.2%	24,150,013	0.0%
Pension Boards and Comm.	17,670	9.2%	17,837	0.9%
Transfers to:				
POB 2003a Debt Srv (226)	8,241	122.8%	8,241	0.0%
<b>Total Uses</b>	<b>24,363,698</b>	<b>5.0%</b>	<b>24,374,192</b>	<b>0.0%</b>
<b>Planned addition to (appropriation of) fund balance</b>	<b>13,548,802</b>	<b>-13.0%</b>	<b>13,538,308</b>	<b>-0.1%</b>
<b>Ending Fund Balance</b>	<b>\$ 253,733,513</b>	<b>5.6%</b>	<b>\$ 267,271,821</b>	<b>5.3%</b>