

**Review of General Fund Forecasted Revenues and Other  
Sources of Funds for the Fiscal Year Ending  
September 30, 2015**

**November 2014**



**CITY AUDITOR'S OFFICE  
CITY OF GAINESVILLE, FLORIDA**

---

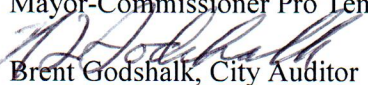
*City of*  
**Gainesville**

---

*Inter-Office Communication*

November 18, 2014

**TO:** Audit and Finance Committee  
Mayor Ed Braddy, Chair  
Mayor-Commissioner Pro Tem Todd Chase, Member

**FROM:**   
Brent Godshalk, City Auditor

**SUBJECT:** Review of General Fund Forecasted Revenues and Other Sources of Funds for the Fiscal Year Ending September 30, 2015

**Recommendation**

The Audit and Finance Committee recommend that the City Commission accept the City Auditor's report.

**Explanation**

In accordance with Section 12(a), Budget Reviews, of Commission Resolution 970187 and our Annual Audit Plan, we have completed an audit of General Fund revenue estimates for the fiscal year ending September 30, 2015. The objective of our review was to evaluate the reasonableness of the forecasted General Fund Revenues and Other Sources of Funds set forth in the Fiscal Year 2014-2015 Final General Government Financial and Operating Plan Budget adopted by the City Commission on September 18, 2014.

We conducted this performance audit in accordance with generally accepted government auditing standards. Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our conclusion based on our audit objective. We believe that the evidence obtained provides a reasonable basis for our conclusion based on our audit objective.

**Conclusion**

Based on our review, we believe that the projected Fiscal Year 2014-2015 General Fund Revenues and Other Sources of Funds in the total amount of \$106,484,091, as adopted by the City Commission on September 18, 2014, are reasonable and can be relied upon as part of the Final General Government Financial and Operating Plan Budget. While we have projected some revenue sources at a different level than the approved General Fund budget, we do not believe that the total value of these differences is material in relation to the overall Fiscal Year 2014-2015 General Fund Revenues and Other Sources of Funds. The total estimated difference is approximately \$310,000 or 0.3% less than budgeted.

The differences are reflected in the attached schedule of General Fund Forecasted Revenues and Other Sources of Funds for the Fiscal Year Ending September 30, 2015 and an accompanying Explanation of Differences. Management continually monitors the City's financial position throughout the fiscal year and makes adjustments as necessary. Monitoring reports are provided to the City Commission through the Audit and Finance Committee on a quarterly basis, with any significant changes from budgeted figures discussed in committee.

CITY OF GAINESVILLE, FLORIDA  
GENERAL FUND FORECASTED REVENUES AND OTHER SOURCES OF FUNDS  
FISCAL YEAR ENDING SEPTEMBER 30, 2015

	REVENUE FORECAST PER BUDGET ORDINANCE	REVENUE FORECAST PER CITY AUDITOR	DIFFERENCE IN FORECASTS	EXPLANATION OF DIFFERENCES
<b><u>TAXES</u></b>				
Real Property, Net	\$ 24,585,673	\$ 24,585,673	\$ -	
Local Option Gas Tax	751,991	751,991	-	
Hazmat Gross Receipts Tax	195,150	195,150	-	
Utility Service Tax-Electric	7,561,000	7,561,000	-	
Utility Service Tax-Water	1,577,815	1,577,815	-	
Utility Service Tax-Gas	702,000	702,000	-	
Utility Service Tax-Misc.	178,184	178,184	-	
Communications Service Tax	4,396,322	4,080,000	(316,322)	Note 1
Business Tax	\$834,629	\$834,629	-	
Payment in Lieu of Taxes	45,000	45,000	-	
<b>TOTAL TAXES</b>	<b>\$40,827,764</b>	<b>\$40,511,442</b>	<b>(316,322)</b>	
<b><u>LICENSES AND PERMITS</u></b>				
Home Occupational Permits	26,356	26,356	-	
Miscellaneous Permits	5,314	5,314	-	
Open Burn Permits	106	106	-	
Landlord Licensing Fee	877,101	877,101	-	
Taxi Licenses	13,322	13,322	-	
<b>TOTAL LICENSES AND PERMITS</b>	<b>922,199</b>	<b>922,199</b>	<b>-</b>	
<b><u>INTERGOVERNMENTAL REVENUE</u></b>				
State Rev Shrg-Sales Tax & Motor Fuel	2,876,107	2,990,000	113,893	Note 1
Mobile Home Licenses	34,501	34,501	-	
Beverage Licenses	104,529	104,529	-	
Half Cent Sales Tax	6,750,420	6,750,420	-	
Firefighters Suppl. Comp	74,356	74,356	-	
FDOT-Traffic Signal	237,617	237,617	-	
FDOT-Streetlight Maint	462,664	550,542	87,878	Note 2
MTPO Contribution	11,753	11,753	-	
Insurance Tax	1,192,992	1,192,992	-	
<b>TOTAL INTERGOVERNMENTAL REVENUE</b>	<b>11,744,939</b>	<b>11,946,710</b>	<b>201,771</b>	



CITY OF GAINESVILLE, FLORIDA  
GENERAL FUND FORECASTED REVENUES AND OTHER SOURCES OF FUNDS  
FISCAL YEAR ENDING SEPTEMBER 30, 2015

	REVENUE FORECAST PER BUDGET ORDINANCE	REVENUE FORECAST PER CITY AUDITOR	DIFFERENCE IN FORECASTS	EXPLANATION OF DIFFERENCES
<b><u>CHARGES FOR SERVICES</u></b>				
Land Development Code	206,765	206,765	-	
Miscellaneous Fees-GPD	21,338	21,338	-	
Document Reproduction	19,384	19,384	-	
Fire Inspection Fees	67,921	67,921	-	
Billable Overtime-GFR	30,362	30,362	-	
Trespass Towing Applic.	35,522	35,522	-	
Towing Application Prg	19,027	19,027	-	
Traffic Signal - County	200,518	200,518	-	
GHA HUD Contract	34,878	34,878	-	
Law Enforcement Services	425,000	425,000	-	
School Resource Officer	544,347	349,247	(195,100)	Note 2
Cemetery Fees	47,935	47,935	-	
Parking Meter & Smart Crd	129,524	129,524	-	
Neighborhood Parking Dels	143,311	143,311	-	
Other Street Projects	39,138	39,138	-	
Traffic Engineering Prjts	57,970	57,970	-	
Traffic Review Fees	4,835	4,835	-	
Parking Garage	170,915	170,915	-	
Environmental Review	2,543	2,543	-	
Swimming Pools	253,075	253,075	-	
Recreation Centers	55,153	55,153	-	
Recreation Fees	32,458	32,458	-	
Rec Memberships & Sports	28,958	28,958	-	
Summer Camp Fees	58,088	58,088	-	
PRCA Master Plan Surchrg.	64,135	64,135	-	
Asst City Attorney-GRU	185,905	185,905	-	
Police Training-SFC	42,071	42,071	-	
Airport Security	334,248	334,248	-	
Airport Fire Station	507,580	507,580	-	
Utility Indirect Services	2,020,877	2,020,877	-	
RTS Indirect Services	1,271,395	1,271,395	-	
CDBG Indirect Services	71,204	71,204	-	
SMU Indirect Services	548,338	548,338	-	
Solid Waste Indirect Srvs	184,963	184,963	-	
HOME Indirect Srvs	8,027	8,027	-	
Golf Course Indirect Srvs	192,046	192,046	-	
Fleet Mgmt Indirect Srvs	336,949	336,949	-	
Gen Insurance Indirect Srvs	372,930	372,930	-	
Health Insurance Ind. Srvs	72,602	72,602	-	
CRA Indirect Services	130,653	130,653	-	
Fl. Bldg Code Enf Ind Srvs	299,090	299,090	-	
General Pension Ind Srvs	78,367	78,367	-	
Police Pension Ind Srvs	42,322	42,322	-	
Fire Pension Indirect Srvs	42,322	42,322	-	
Misc Charges for Srvs	20,322	20,322	-	
<b>TOTAL CHARGES FOR SERVICES</b>	<b>9,455,311</b>	<b>9,260,211</b>	<b>(195,100)</b>	

CITY OF GAINESVILLE, FLORIDA  
GENERAL FUND FORECASTED REVENUES AND OTHER SOURCES OF FUNDS  
FISCAL YEAR ENDING SEPTEMBER 30, 2015

	REVENUE FORECAST PER BUDGET ORDINANCE	REVENUE FORECAST PER CITY AUDITOR	DIFFERENCE IN FORECASTS	EXPLANATION OF DIFFERENCES
<b><u>FINES &amp; FORFEITURES</u></b>				
Court Fines	439,742	439,742	-	
Municipal Ordinance	6,581	6,581	-	
Code Enf Penalties	45,744	45,744	-	
Parking Fines	543,874	543,874	-	
False Alarm Penalties	329,957	329,957	-	
<b>TOTAL FINES AND FORFEITURES</b>	<b>1,365,898</b>	<b>1,365,898</b>	<b>-</b>	
<b><u>MISCELLANEOUS REVENUES</u></b>				
Rebate Gas Tax	37,220	37,220	-	
Football Game Day Svcs	22,000	22,000	-	
Rental Income-Thomas Ctr	159,872	159,872	-	
Interest on Investment	377,379	377,379	-	
Rental of City Property	77,017	77,017	-	
Prioria Lease	317,806	317,806	-	
Proceeds from Surplus	11,381	11,381	-	
Other Contributions	7,388	7,388	-	
CRA Loan Interest	114,708	114,708	-	
Other Misc Revenues	201,240	201,240	-	
<b>TOTAL MISCELLANEOUS REVENUES</b>	<b>1,326,011</b>	<b>1,326,011</b>	<b>-</b>	
<b><u>TRANSFERS FROM OTHER FUNDS</u></b>				
School Crossing Guard TF	43,472	43,472	-	
Misc. Special Revenue	72,927	72,927	-	
Evergreen Cemetery TF	161,846	161,846	-	
W/WW Infrastructure	125,000	125,000	-	
Solid Waste	300,000	300,000	-	
RTS-Direct Services	62,613	62,613	-	
Fire Assessment Fund	5,183,686	5,183,686	-	
GRU-Electric	18,081,509	18,081,509	-	
GRU-Water	6,336,139	6,336,139	-	
GRU-Gas Utility	2,476,603	2,476,603	-	
GRU-Wastewater	7,592,744	7,592,744	-	
GRU-Communications	405,430	405,430	-	
<b>TOTAL TRANSFERS</b>	<b>40,841,969</b>	<b>40,841,969</b>	<b>-</b>	
<b>APPROPRIATION OF FUND BALANCE</b>	<b>\$ 106,484,091</b>	<b>\$ 106,174,440</b>	<b>\$ (309,651)</b>	

CITY OF GAINESVILLE, FLORIDA  
GENERAL FUND FORECASTED REVENUES AND OTHER SOURCES OF FUNDS  
FISCAL YEAR ENDING SEPTEMBER 30, 2015  
EXPLANATION OF DIFFERENCES

Notes

- 1) The City Auditor's estimates for these revenue sources are based on historical growth patterns applied to actual fiscal year 2014 data and State of Florida revenue projections. The City Manager's estimates were prepared using similar procedures applied to earlier projected financial data available.
- 2) The City Auditor's estimates for these revenue sources are based on the executed contracts regarding the provision of these services by City departments. The City Manager's estimates were prepared using earlier expectations of contractual amounts.