

FY16 Proposed Budget in Brief



City of Gainesville,
Florida


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July 2, 2015

Honorable Mayor and City Commissioners:

On behalf of all General Government employees, I respectfully submit the FY16 Proposed Budget message. FY16 represents the second year of the FY15/FY16 biennial budget plan approved by the City Commission in the summer of 2014.

Over the last decade, the City and the nation have weathered a major recession. During those years, we controlled expenditures with reorganizations, hiring and travel freezes, reductions in work force and other organizational efficiencies. During the recession, we also implemented the Fire Assessment, which has helped to mitigate the impact of reductions in revenues and has provided much needed revenue diversification.

We are now starting to see a return to the slow growth rate in most of our significant revenue sources that is typical for a municipality that is heavily weighted towards the education and government sectors. This growth has been moderated by the downward shift in the General Fund Transfer (GFT) from Gainesville Regional Utilities, our single largest revenue source. GRU and General Government financial staff negotiated an amended GFT agreement which will provide substantial rate relief to the utility over the next five years. The price of this rate relief is a significant reduction in revenue to the General Fund – dropping from a budgeted level of \$38.1 million in FY14 to a projected \$35.2 million transfer in FY16.

Taking these factors into account, the table below outlines the changes in the projected baseline General Fund budget from the Plan which was approved last summer to the Proposed:

FY16 Baseline Budget		
	FY16 Plan	FY16 Proposed
Revenues	109,249,738	108,545,917
Expenditures	109,152,330	108,125,439
Surplus	97,408	420,478

I am recommending that the City Commission review a minimal number of recurring increments to this baseline deficit:

- Add holiday service to RTS
- Implement Sweetwater Wetland Park operations (seven days per week)
- Add Development Services Center operating
- Convert Domestic Violence Unit contract position to regular full-time employee
- Change two contractual Reichert House employees to regular full-time employees

The addition of these increments will impact the FY16 budget as follows:

GENERAL FUND BUDGET	
	FY16 Plan
Baseline surplus	420,478
Recommended increments	(420,478)
Adjusted surplus	-

In addition, I am recommending the use of General Fund fund balance to fund the following one-time and pilot programs:

- Offset reduction in funding from School Board for School Resource Officer program
- Revert to a five day a week, eight hour a day work schedule
- Development Services Center capital and one-time
- Dignity Village GPD Support pilot program
- Bike Share program
- Florida Institute for Commercialization of Public Research
- Pay study
- Active Streets events
- Outside Agency funding replacement for Boys & Girls Club and Three Rivers Legal Services

This budget includes no reductions in services provided, 2% raises for employees and a recommendation to keep the millage rate steady at 4.5079. Following are the highlights of the FY16 Proposed Budget, focusing on changes from the FY16 Plan. I would like to thank employees throughout the organization for their assistance and cooperation in putting this budget together. I believe the budget as formulated will facilitate moving forward towards our objective of becoming a top-ten mid-sized City.

Respectfully submitted,



Russ Blackburn

City Manager

STRATEGIC GOALS

The City Commission establishes goals that serve as a guideline for resource allocation for the construction of the City budget.

Following are the strategic goals which the City Commission identified:

- Public Safety – Maintain a safe and healthy community in which to live.
- Economic Development and Redevelopment - Foster economic development and encourage redevelopment.
- Human Potential – Assist every person to reach their true potential.
- Government Effectiveness – Measure and improve the cost effectiveness of government services.
- Infrastructure and Transportation – Invest in community infrastructure and continue to enhance the transportation network and systems.
- Quality of Life – Improve the quality of life in our neighborhoods for the benefit of all residents.
- Environment and Energy – Protect and sustain our natural environment and address future energy needs.
- Community Partnerships – Engage with other governmental entities and community partners to enhance Gainesville’s economic position and plan for future service demands.

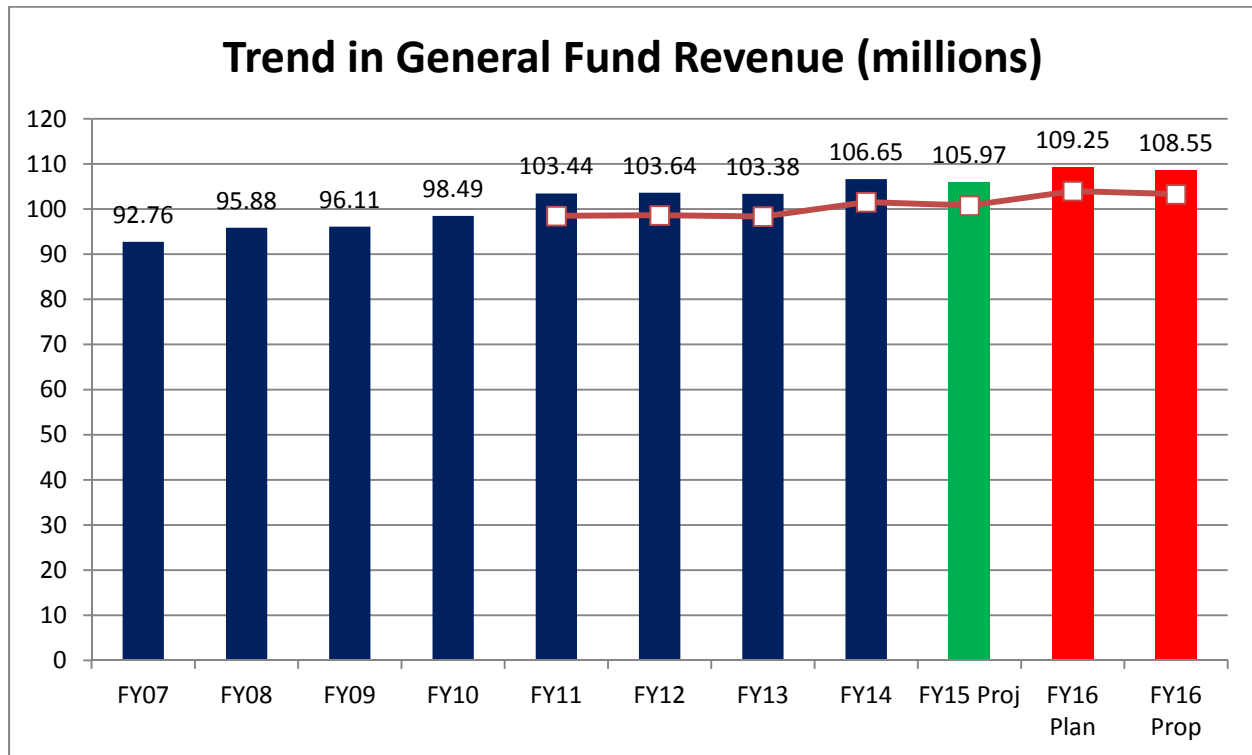
FUND ACCOUNTING AND BUDGETING

The governmental financial reporting model is based on the concept of fund accounting. A fund is defined as a separate fiscal and accounting entity, segregated for the purpose of performing specific activities or attaining certain objectives in accordance with special regulations, restrictions or limitations. Governments must comply with significant legal restrictions on the use of public resources, and the use of separate funds allows public officials to monitor and demonstrate compliance with these restrictions.

GENERAL FUND

REVENUES

Total General Fund revenue growth flattened considerably over the years between FY08 and FY13, as demonstrated in the following graph.



The line on the graph above represents the revenue levels without the approximately \$5 million from the Fire Assessment implemented in FY11. Controlling for that revenue source, the average growth in total General Fund revenues over the last decade was just over one percent per year. Including the Fire Assessment, the average growth was about 1.7% per year over the last ten years. The primary General Fund revenue sources consist of:

- Utility transfer
- Property tax
- Utility tax
- Intergovernmental revenues (half cent sales tax and state revenue sharing)
- Fire Assessment
- Communications Service Tax

Following is a review of the recent trends in these major General Fund revenue sources as well as a discussion of the changes between the FY16 Plan adopted last summer and the FY16 Proposed budget.

UTILITY TRANSFER

The GFT is the largest single General Fund revenue source, traditionally accounting for more than a third of total General Fund revenue. The goal of the transfer is to serve as a proxy for what GRU would pay if they were an investor-owned utility, which includes the following elements:

- Property tax
- Franchise fee
- Return on investment to shareholders

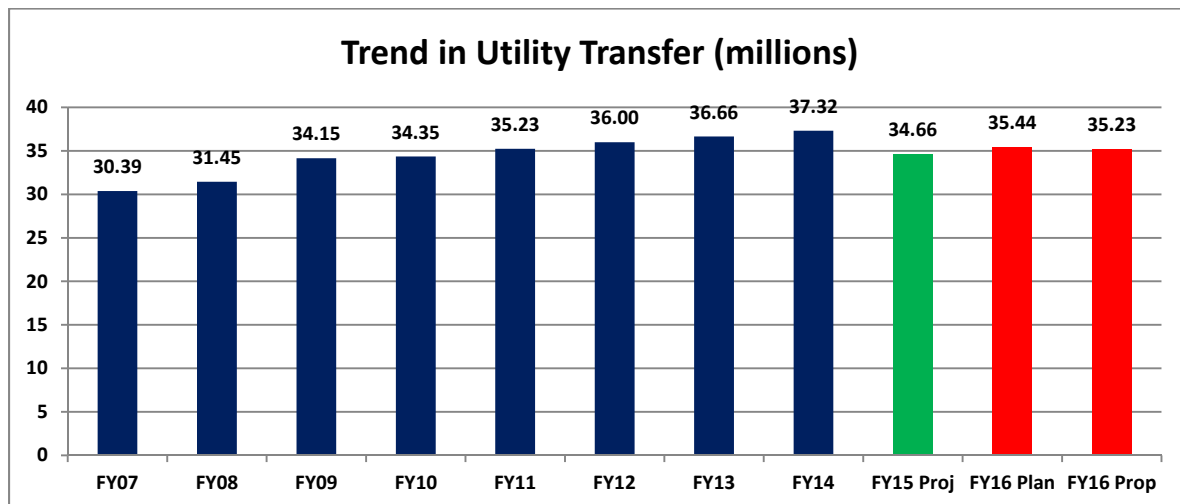
FY14 was the final year of a four-year fixed-dollar transfer agreement between GRU and General Government. During the FY15 budget process, an amended transfer formula containing the following components was approved by the City Commission:

- A new base equal to the FY14 transfer under the previous formula methodology.
- Growth of this base by 1.5% per year.
- Amount reduced by City of Gainesville property tax revenue received for the biomass plant.

The table below illustrates the change in this revenue source generated by the new transfer formula, combined with the FY16 change to move the full water-wastewater surcharge to the infrastructure fund.

GENERAL FUND TRANSFER				
	Base = FY14 under		Adjusted	
	FY14 Budget	previous formula	FY15	FY16
Base GFT	38,101,425	35,836,981	36,374,536	36,920,154
Less w/ww connection surcharge			(250,000)	(250,000)
Less biomass property tax			(1,469,953)	(1,437,721)
Net transfer			34,654,583	35,232,433

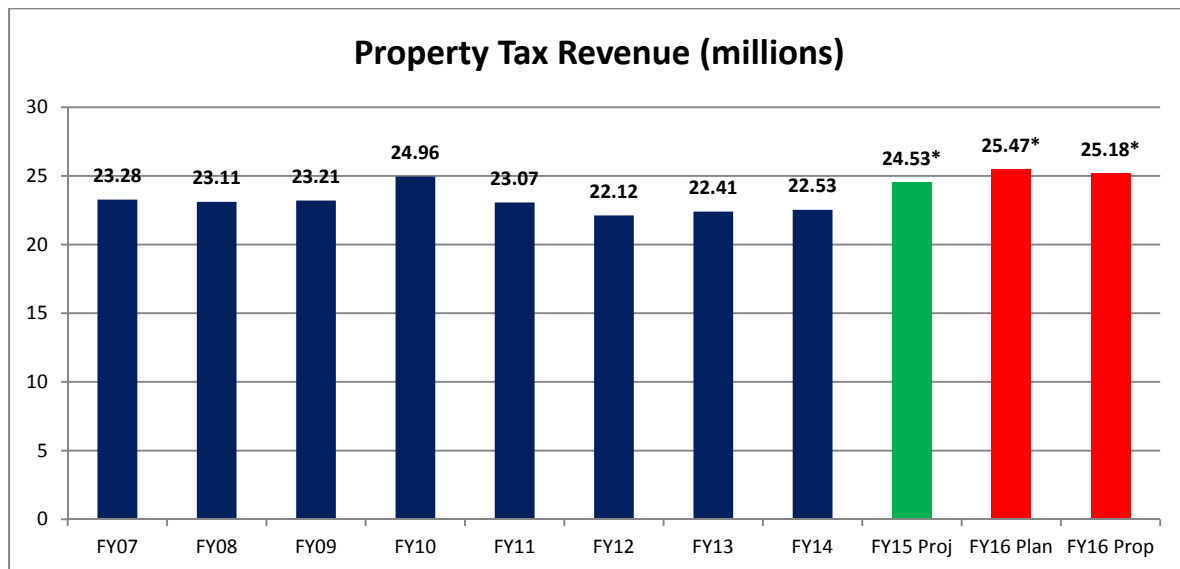
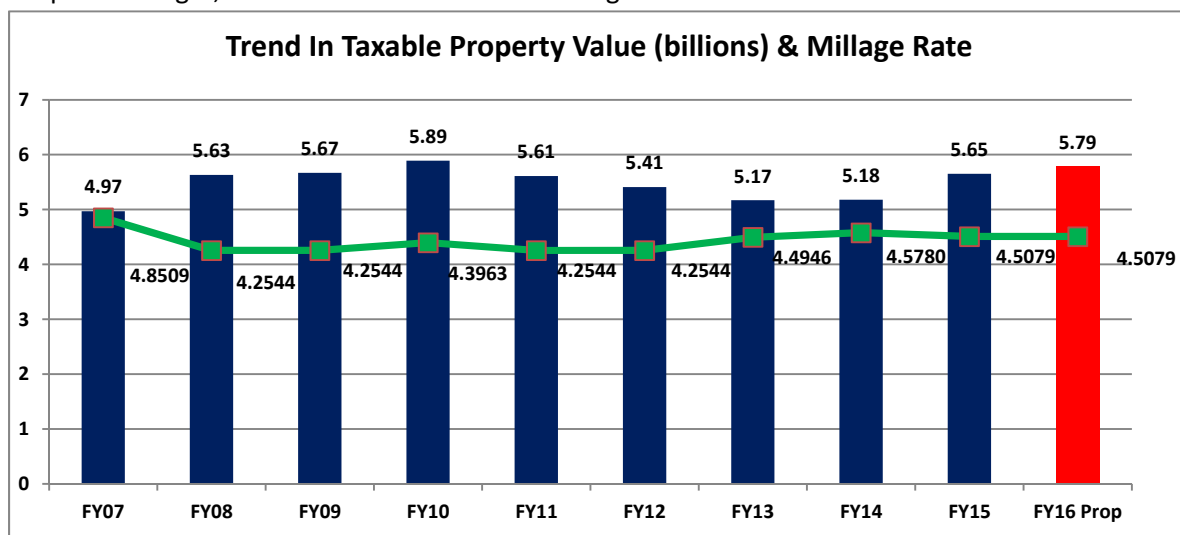
The FY14 transfer true-up resulted in a \$231,984 reduction to the budgeted transfer in FY15. The FY16 Proposed is \$208,129 less than the amount in the FY16 Plan, primarily due to the lower base set by the FY14 transfer calculation. This transfer level represents approximately 8.6% of GRU's revenues which is more in line with their peers.



PROPERTY TAX

Ad valorem tax is the second largest General Fund revenue source. Taxable value numbers for FY16 indicate that our tax base has begun a slow recovery. The FY16 Plan anticipated growth of 3.6% based on the Florida Ad Valorem Revenue Estimating Conference. The FY16 Proposed reflects preliminary numbers from the Property Appraiser that include a growth rate of 2.5% and results in revenues being budgeted at \$289,982 less than the FY16 Plan.

The graph below illustrates the trend in Gainesville's taxable property value. The value peaked in FY10 at \$5.89 billion, declined for four consecutive years and is continuing the recovery that began in FY15. It is notable that the taxable property value in FY16 remains below the FY10 peak. The green line in the graph below represents the millage rates approved for each fiscal year. For the FY16 Plan and the FY16 Proposed Budget, we have assumed that the millage rate will remain at its current level of 4.5079.

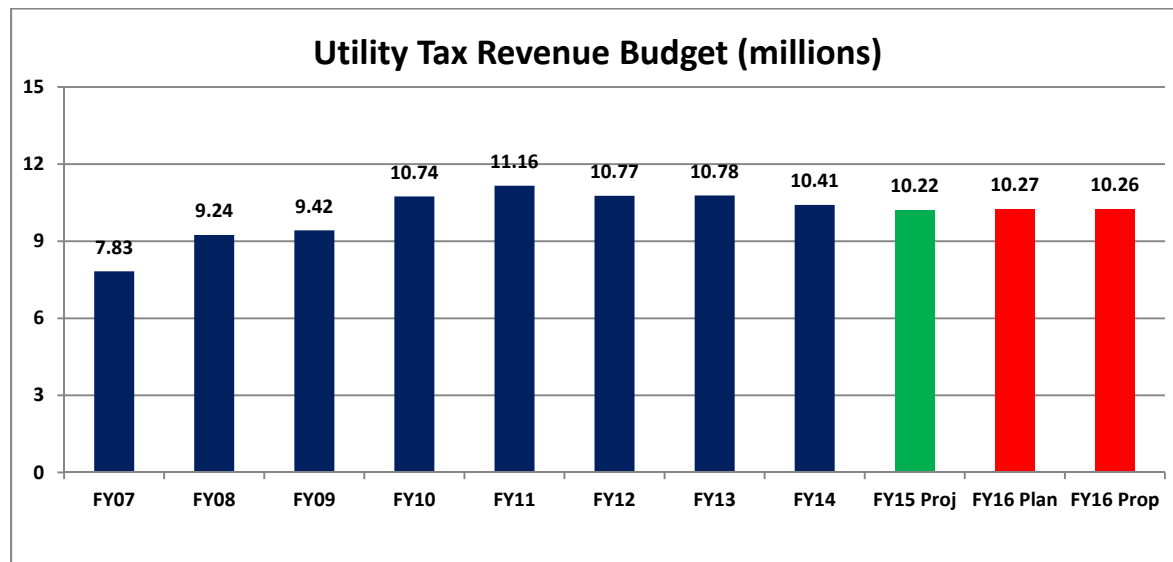


* Includes \$1.4 million from biomass plant that will be passed through to GRU in accordance with new General Fund Transfer formula.

UTILITY TAX

Utility tax revenues are generated through taxes levied on electric, water, and natural gas utility customers who reside within the City's corporate limits. Fuel costs are not subject to this tax; therefore, price changes which flow through fuel expense do not impact the level of the tax generated. The growth in this revenue between FY09 and FY11 was fueled in part by the annexations in the Butler Plaza area as well as SW 20th Avenue. This revenue source has declined 8% or \$900,000 between its peak in FY11 and what is budgeted for FY16.

The Utility Tax revenue included in the FY16 Proposed is not significantly different from the FY16 Plan.



CHARGES FOR SERVICES

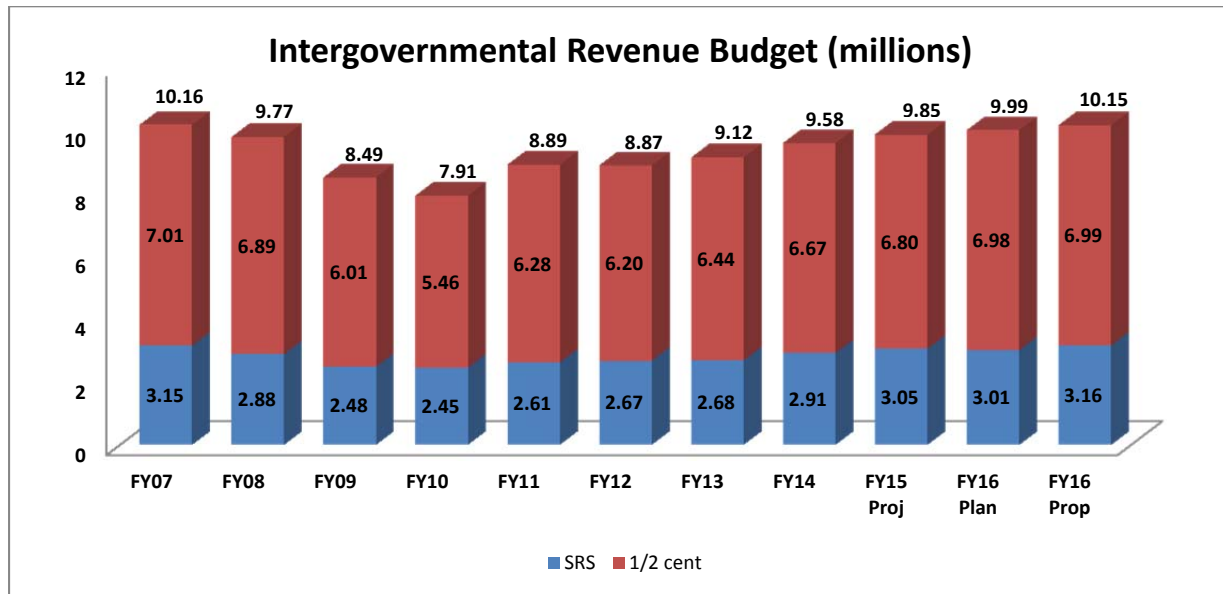
Charges for Services include a wide variety of sources, ranging from interlocal agreements with other agencies to pool entry fees to parking decal sales. To keep up with increases in costs of service provision, the City's practice has historically been to increase most user fees by 5% every other year (typically in the adjustment budget year). The FY16 Plan included this 5% increase. The FY16 Proposed Budget also includes this level of increase for all fees included in the City's fee schedule except for:

- Business Taxes – no increase
- Building Permits – change in rate structure will be discussed in the future
- Landlord License Fees – no increase
- Fire Inspection & False Alarm – change in rate structure as previously discussed

Other changes in charges for services between the FY16 Plan and FY16 Proposed include the removal of the \$195,010 increase in the contract with the School Board for the School Resource Officer contract which was not approved and a reduction of \$157,742 in indirect cost revenue received from the City's other funds.

INTERGOVERNMENTAL REVENUES (Half Cent Sales Tax & State Revenue Sharing)

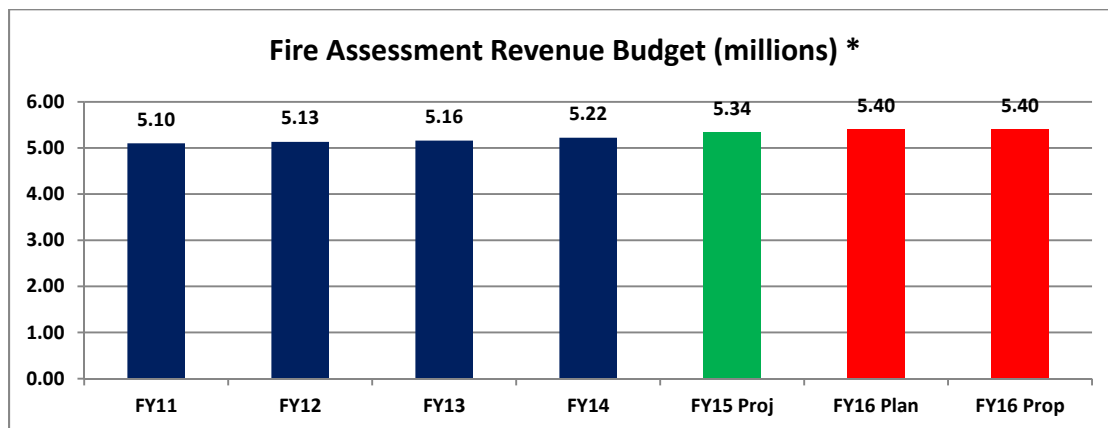
The recession had a significant impact on these revenue sources. Between its peak in FY06 and its low in FY10, this revenue source declined by \$2.74 million or almost 26%. For FY16, based upon state estimates of CPI and population growth, we are anticipating growth in these sources of just under 3%. This represents an increase of almost \$170,000 in revenue from the FY16 Plan to the FY16 Proposed.



Based on current estimates, this revenue source will not return to its FY06 peak of \$10.65 million until FY18 – or a period of 12 years of essentially no growth.

FIRE ASSESSMENT

Implementation of the Fire Assessment broadened the base of those who pay to provide the resources to cover the cost of City service delivery, which is particularly important as the percentage of property within the corporate limits which is taxable continues to decline.

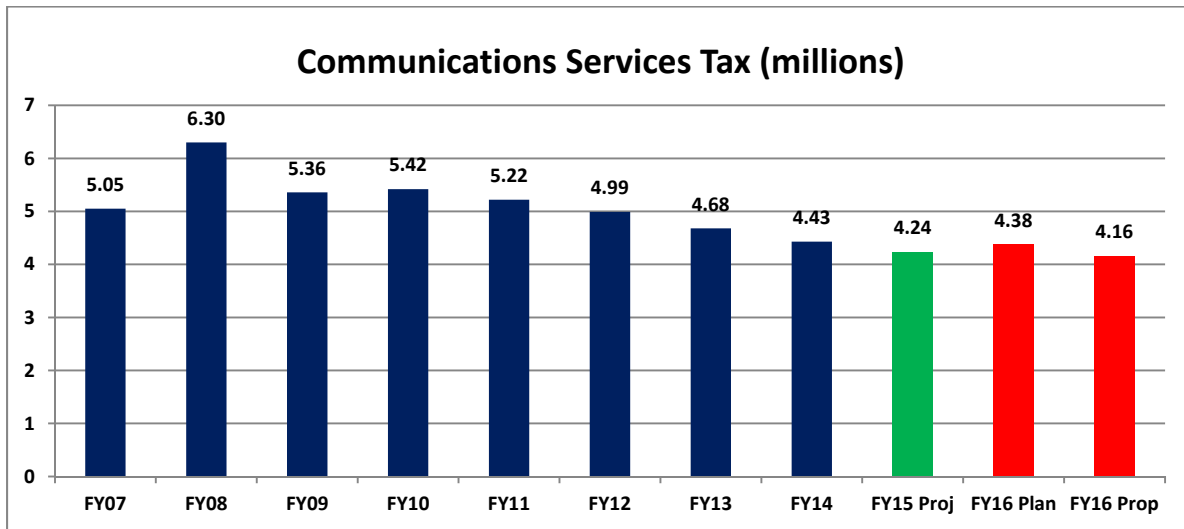


* These revenues have been adjusted to be shown gross of the fees associated with the assessment (previously they were reported net of fees).

COMMUNICATIONS SERVICES TAX

Absent a temporary rate hike in FY08 to generate funds to repay Alachua County for monies which had been erroneously allocated to the City, the Communications Services Tax has proven to be a steadily declining revenue source. According to the State Department of Revenue, statewide CST receipts have declined due to increasing competition which has driven down prices, prepaid phone services which are exempt from CST, and growth in satellite television which is exempt from the local portion of CST.

The Proposed Budget for FY16, based on updated actual receipts and a more negative outlook from the State of Florida's Revenue Estimating Conference, is \$219,940 less than the FY16 Plan.



OTHER REVENUES

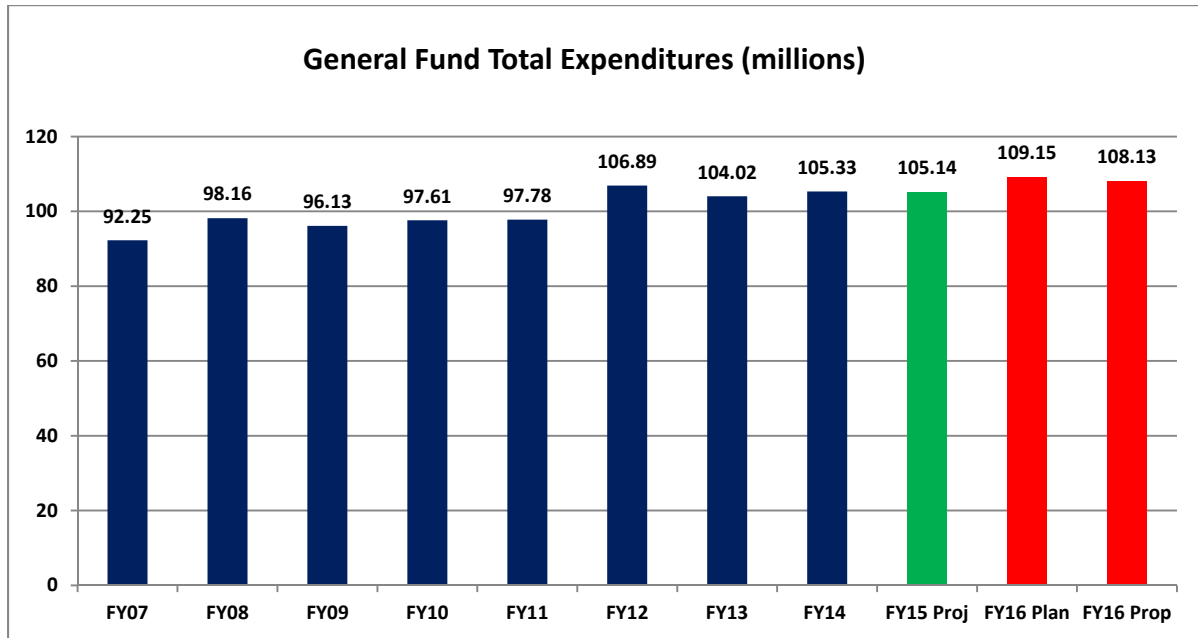
The other significant change from the FY16 Plan is an increase in the FDOT Traffic Signal Maintenance Contract. This new interlocal agreement provides for \$194,851 in revenues above the amount included in the FY16 Plan.

Below is a summary of the change in total General Fund revenues:

	FY15 Budget	FY15 Projection	FY16 Plan	FY16 Proposed
Utility transfer	34,892,425	34,654,583	35,440,562	35,232,433
Property tax	24,585,673	24,528,379	25,470,788	25,180,806
Utility tax	10,019,000	10,216,938	10,266,288	10,263,198
Charges for services	9,447,756	9,140,739	9,900,227	9,456,196
Half cent sales tax	6,750,420	6,803,585	6,975,141	6,990,479
State revenue sharing	2,876,107	3,048,546	3,008,226	3,162,606
Comm services tax	4,396,322	4,237,665	4,380,056	4,160,116
Fire assessment	5,183,686	5,338,886	5,400,571	5,400,571
Other revenues	8,332,702	7,977,657	8,407,880	8,699,512
Total Revenues	106,484,091	105,946,978	109,249,739	108,545,917
Difference From Plan				(703,822)

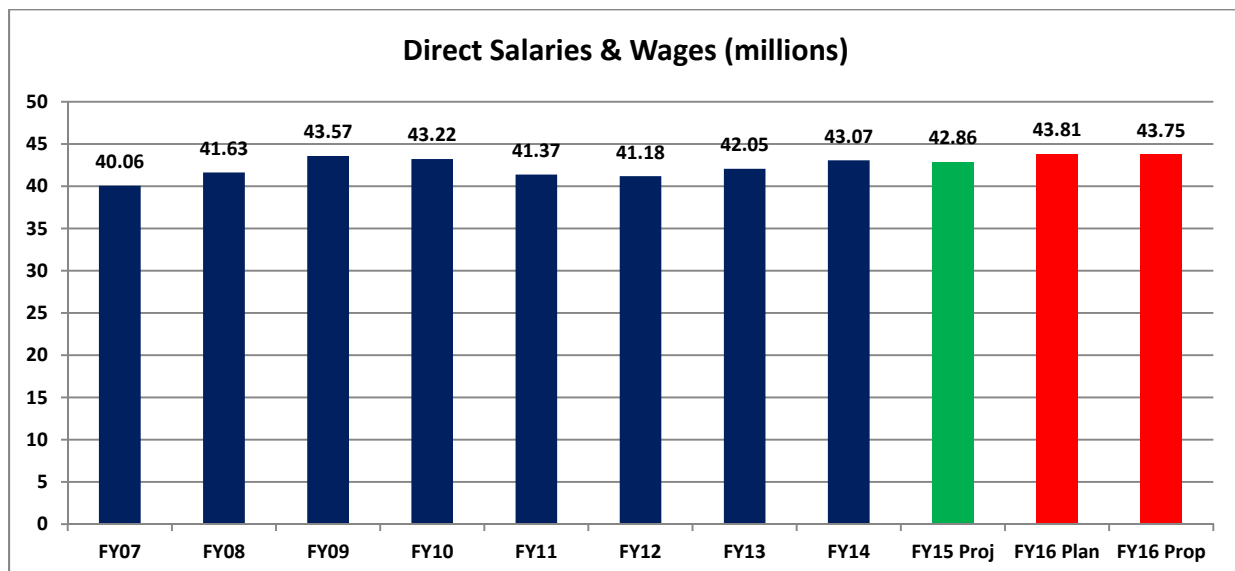
EXPENDITURES

Over the last decade and through the recession, the City controlled expenditures with reorganizations, hiring and travel freezes, reductions in work force and other organizational efficiencies. This is reflected in the slow expenditure growth (1.7% annually) over the past decade.



PERSONAL SERVICES

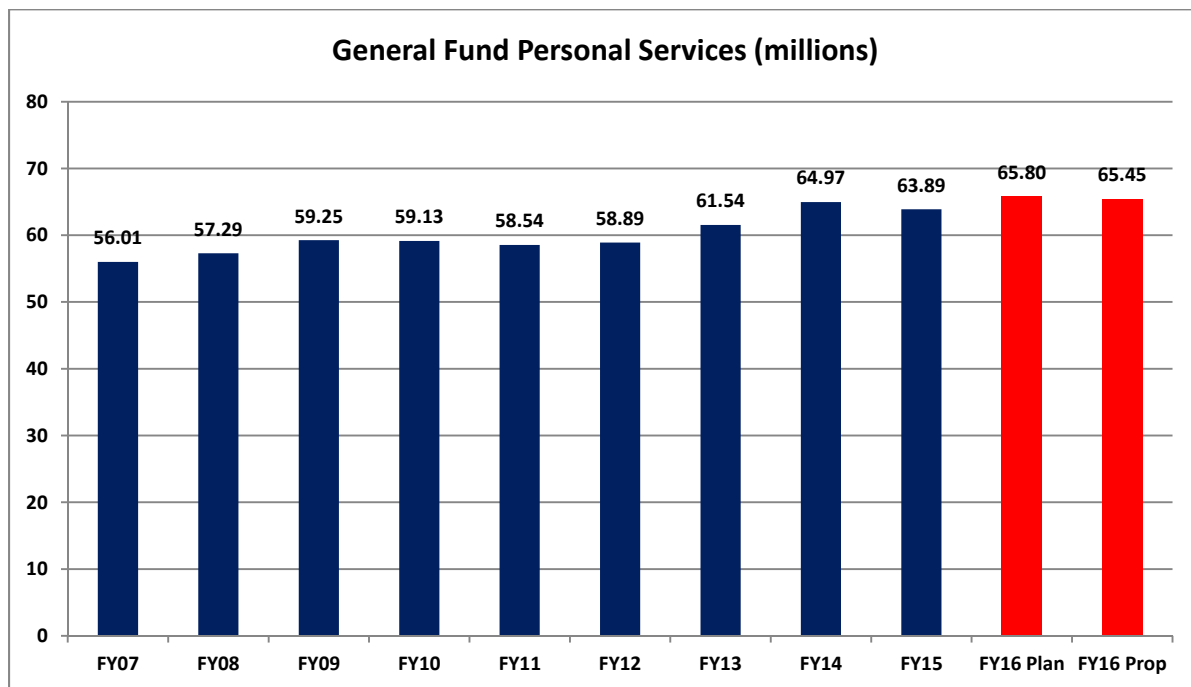
Direct salaries & wages - It is notable that the General Fund salary and wage growth has grown by less than one percent annually since FY07. The primary impacts on salaries for FY16 include a 2% raise and the addition of the nine firefighter positions previously funded by the SAFER grant which will transition to the General Fund when the grant expires in April of 2016.



Pension contributions – General Fund contributions to defined benefit pension plans began a trend of unsustainable increases in FY11 which provided the impetus for multi-year contract negotiations which successfully modified the pension benefit structure.

These benefit modifications, in concert with improved investment returns, have resulted in a slowing of the growth rate in pension costs to the General Fund, despite the impact of reducing the return assumptions for both the General Employees' Pension Plan and the Consolidated Police Officers' and Firefighters' Pension Plan from 8.5% to 8.4% in FY15 and to 8.3% in FY16.

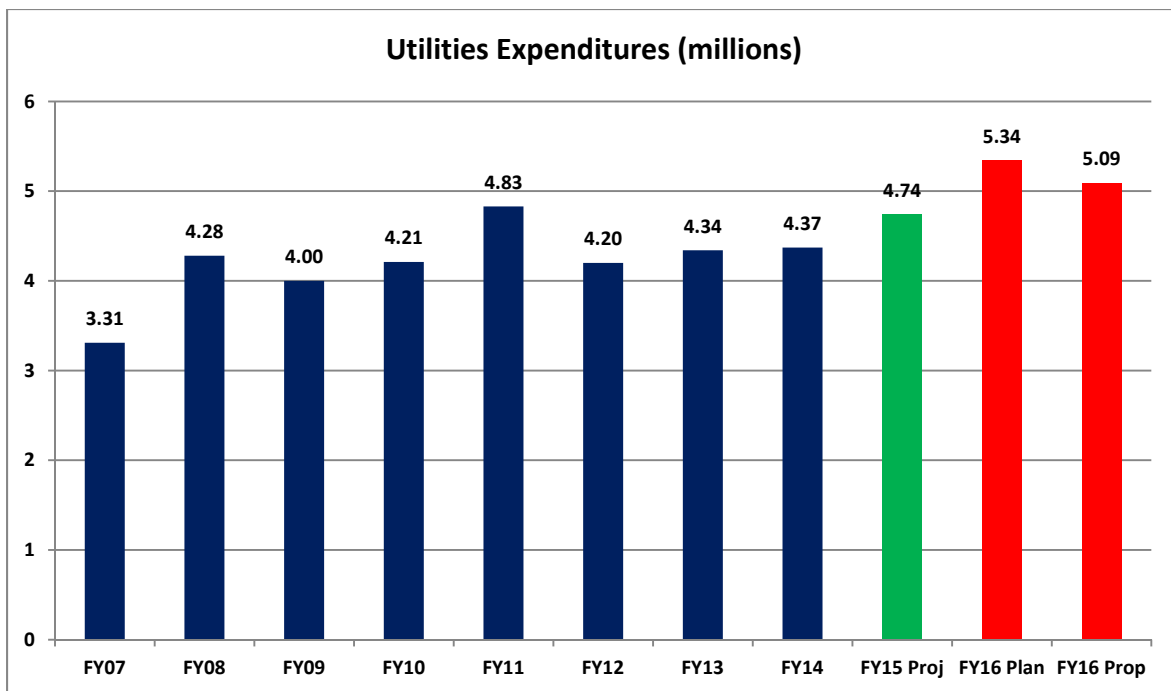
The graph below outlines the total personal services costs through FY16.



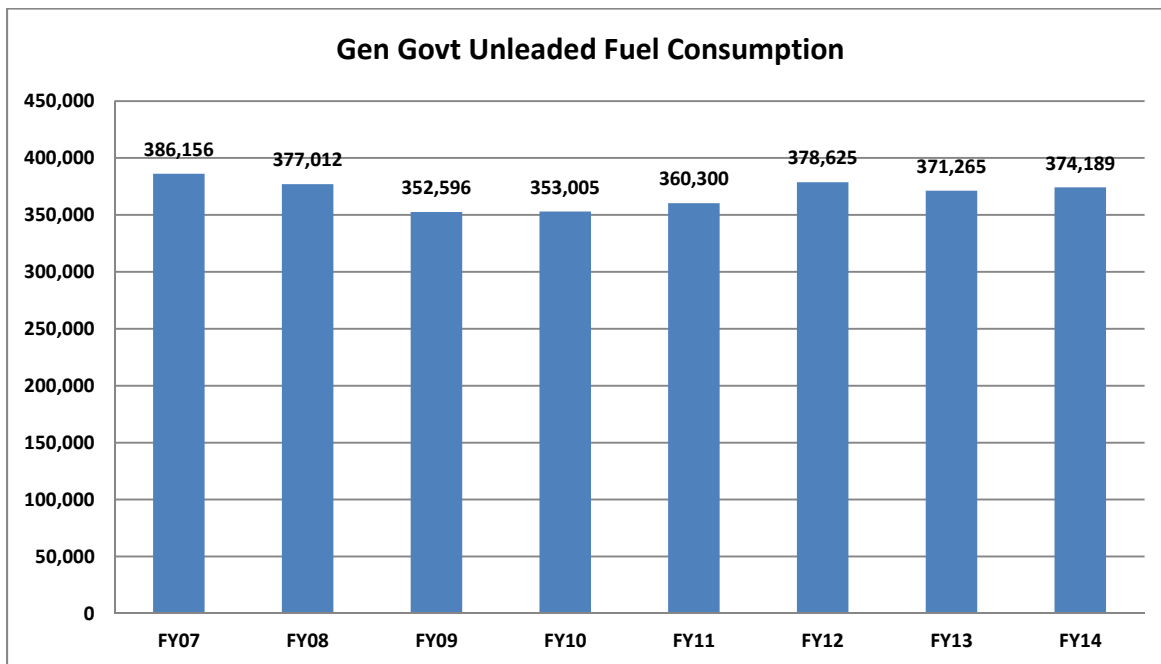
OPERATING EXPENDITURES

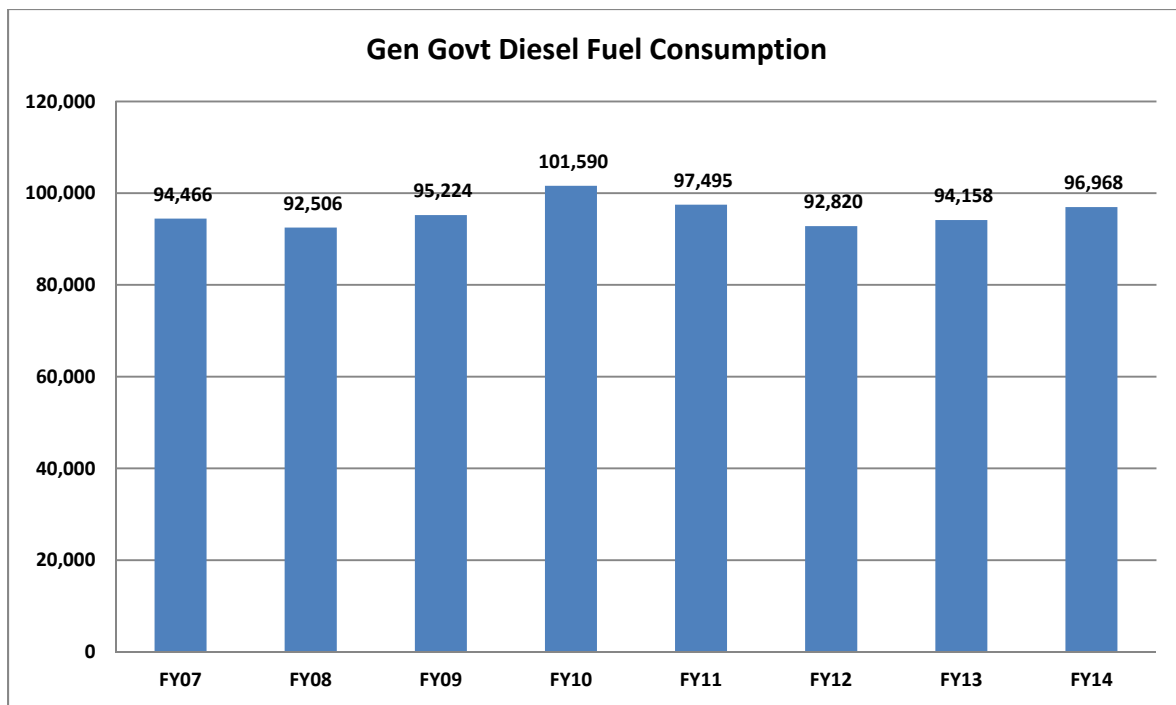
The only significant changes to operating expenditures from the FY16 Plan to the FY16 Proposed Budget are in the areas of utilities and fuel.

Utilities: Taking into account the efficiency measures the City has implemented, factoring in price change estimates, and incorporating the new and/or expanded facilities resulted in increases to the budget for both FY15 and FY16. We have seen actual costs coming in below budgeted amounts in the current fiscal year, indicating that the FY16 Plan should be reduced accordingly. The FY16 Proposed Budget includes utility expenditure budgeted at \$253,681 less than the FY16 Plan.

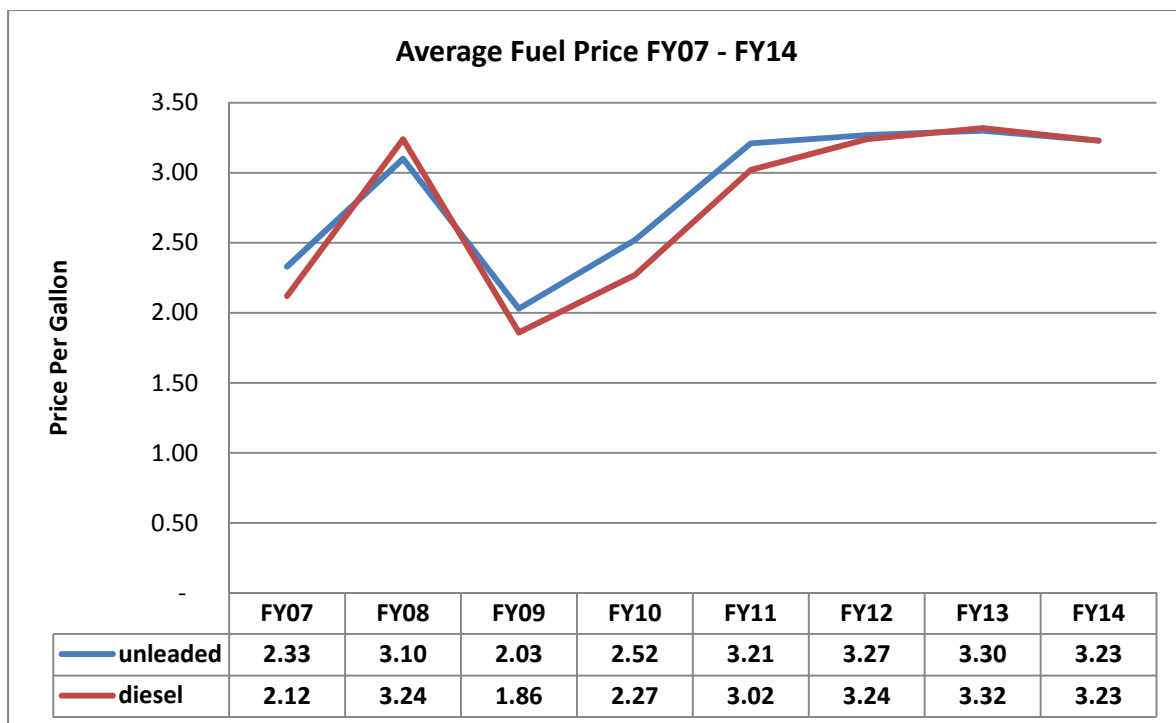


Fuel: As a commodity, fuel cost is driven by consumption and price. On the consumption side of the equation, the graphs below indicate that General Government fuel usage, both for unleaded and diesel, has remained fairly consistent. Consumption has been moderated through the purchase of more fuel-efficient vehicles, a down-sizing of the fleet and rigorous enforcement of preventative maintenance schedules.

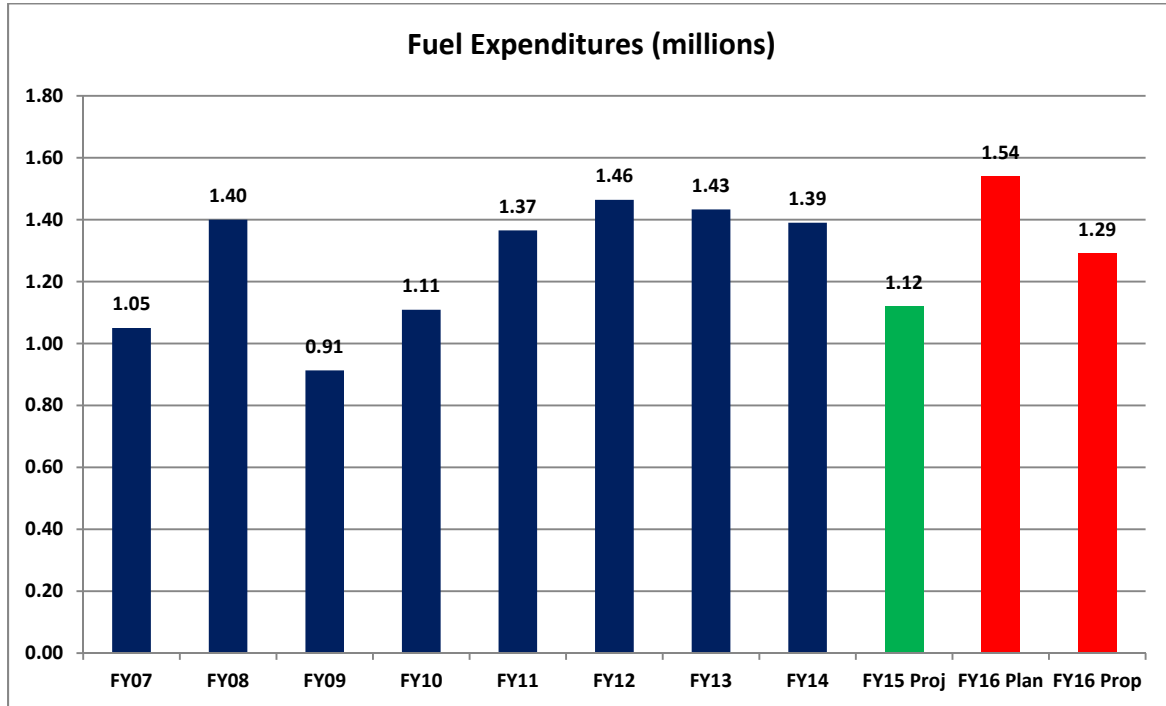




The other side of the equation is price. The following graph demonstrates the fluctuations in the average price the City has paid for fuel over the past eight years.

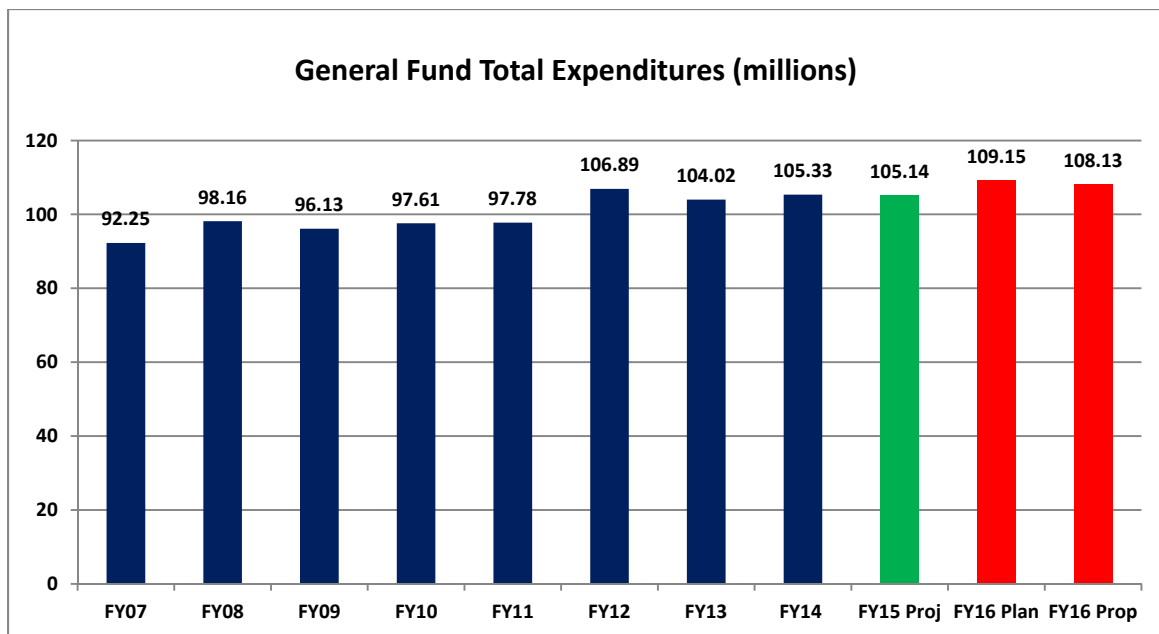


Fuel prices are notoriously difficult to project on a longer-term basis. Based upon anticipated consumption and projected prices from the US Department of Energy's Reference Price Projection for 2016 of \$2.63 per gallon, increased by 1% per month through FY16, the fuel expense projection for the FY16 results in a savings of \$243,698 from the FY16 Plan.



EXPENDITURE SUMMARY

The following graph shows the total expenditures in General Fund:



BASELINE SURPLUS

The updated revenue and expenditure budgets generate the following baseline FY16 Proposed Budget.

FY16 Baseline Budget		
	FY16 Plan	FY16 Proposed
Adj. Revenues	109,249,738	108,545,917
Adj. Expenditures	109,152,330	108,125,439
Surplus	97,408	420,478

RECOMMENDED INCREMENTS

During the FY16 budget planning process, the following increments were submitted and have been identified as critical to continue to fulfill City Commission strategic initiatives.

- RTS Holiday Service - \$116,012. To add a new “holiday” level of service to eleven routes from 7:30am – 5pm on all holidays except for Christmas Day and Thanksgiving Day.
- Sweetwater Wetland Park Operations – Net impact of \$122,000 (\$152,000 expenditures and \$30,000 of park entrance fee revenues). To operate and maintain Sweetwater Wetlands Park seven days a week, year-round. Includes 2.5 FTE increase.
- Development Service Center - \$107,466 and 2.0 FTE increase. To fund a fully integrated service delivery model for development review services. FTE count and cost represents the General Fund’s proposed 50% share (Building Fund is 50%). Total of 4.0 FTEs to be added during FY16.
- Domestic Violence Unit - \$0 net cost and 1.0 FTE. Replace a contract with Alachua County for an Outreach Coordinator with a regular FTE.
- Reichert House Youth Academy - \$75,000 and 2.0 FTE. Replace a contract with Black on Black Crime Task Force with two full-time regular positions.

The inclusion of these recommended increments results in a recommended budget as shown below:

GENERAL FUND BUDGET	
	FY16 Plan
Baseline surplus	420,478
Recommended increments	(420,478)
Adjusted surplus	-

INCREMENTS SUBMITTED BUT NOT RECOMMENDED

The following increments were submitted but due to fiscal restraints are not included in the recommended budget.

- Parks, Recreation and Cultural Affairs:
 - Add 0.5 FTE Building Attendant - \$15,303. To support after hours events at City facilities and opening/closing of centers.

- Reinstate Volunteer Program Coordinator - \$30,309 and 1.0 FTE. Replace contracted services with a regular employee to improve managing the volunteer base.
- Reinstate Staff Specialist - \$8,686 and 1.0 FTE. Replace contracted services with a regular employee to improve efficiency.
- City Auditor Operating - \$19,750. Additional operational needs including data processing/auditing software, travel and training and membership dues.
- Equal Opportunity Staffing - \$113,985 and 2.0 FTE. Add an Equal Opportunity Specialist and Equal Opportunity Technician to adequately address workload requirements.
- BOLD Program - \$48,000 and 1.5 FTE. To eliminate contract with Black on Black Crime Task Force and hire staff as regular employees.

ONE-TIME AND PILOT PROGRAMS RECOMMENDED

The following increments are recommended to be funded from General Fund Reserves as one-time costs and pilot programs.

- School Resource Officers - \$115,543. To make up for a reduction in funding from the School Board for the School Resource Officers program.
- Return to a Five-Day Work Week - \$223,316 and 1.5 FTE increase. Includes increased costs of utilities and fuel as well as adding custodial staff for an extra day of building maintenance and cleaning.
- Development Service Center (one-time costs) - \$345,197. This will fund one-time implementation costs (primarily equipment, software and professional services) associated with the fully integrated service delivery model for development review services. Assumes cost share of 50% General Fund/50% Building Fund.
- Dignity Village GPD Support Pilot Program - \$160,000 and 2.0 FTE. Will provide a dedicated police presence at Dignity Village. Two officers will work varying shifts providing peak incident time coverage.
- Bike Share Program - \$34,000. To contract with firm to provide 20 bikes at two stations for short-term rentals.
- Florida Institute for Commercialization of Public Research - \$50,000. Funding supports non-university spinout companies by assisting with marketing studies, business plans, leadership, governance and investor relations.
- Pay Study - \$87,000. Scheduled every three years and total cost is shared between GRU and the General Fund.
- Active Streets Events - \$15,000. To fund operating costs for two Active Streets events, including GPD coverage.
- CDBG Program - \$4,500. To provide \$2,000 additional funding for the Boys and Girls Club and \$2,500 to Three Rivers Legal Services to replace reduction in CDBG funding.

GENERAL FUND RESERVES

Current policy calls for the City to hold 10% of General Fund revenues in unassigned fund balance. At the end of FY14, the balance was 13.64% which is \$3.87 million over the required level.

General Fund Reserves		
		% of
	\$	Budgeted Revenue
Unassigned fund balance @ 9/30/13	13,408,146	12.53%
Unassigned fund balance @ 9/30/14	14,520,395	13.64%
Policy requirement for unassigned fund balance @ 9/30/14	10,648,409	10.00%
Unassigned fund balance above policy requirement @ 9/30/14	3,871,986	3.64%

OTHER FUNDS

This section highlights the City's other funds that have significant changes from the amounts approved in the FY16 Plan to the amount being included in the FY16 Proposed Budget.

Florida Building Code Enforcement Fund

This fund includes the revenues from building permits and related fees and all expenses required to inspect and enforce the building code. The FY16 Plan incorporated an 8% increase due to the upward trend in building activity.

The FY16 Proposed Budget has been adjusted to:

- Include the expected revenues from known major building projects such as Butler Plaza, The Standard and the UF Health expansion.
- Include the revenue and expense impacts of the proposed Development Service Center
 - 2.0 FTE (paid for by Building Fund; 4.0 additional FTE in total).
 - \$107,466 in recurring costs (primarily personnel).
 - \$345,197 in one-time costs (primarily software, equipment and professional services).

Other Funds

In addition, detailed fund information is provided for all of the City's funds in the following section as well as in a separately issued report.

CONCLUSION

This concludes the narrative section of the Budget in Brief for the FY16 Proposed Budget. The balance of this document is comprised of schedules which provide detailed trend information detailing revenues by individual revenue source and departmental expenditures by object code.

This information is intended to provide the underlying framework for the upcoming budget sessions.

All Funds
Summary of Revenues and Expenses

	FY2013 Adopted	FY2013 Actual	FY2014 Adopted	FY2014 Actual	FY2015 Adopted	% Change FY14 to FY15	FY2016 Proposed	% Change FY15 to FY16
Beginning Fund Balance	\$ 700,635,507	\$ 700,635,507	\$ 774,677,566	\$ 774,677,566	\$ 797,547,019	3.0%	\$ 823,107,348	3.2%
Sources of Funds by Category:								
Taxes	47,789,276	46,861,723	47,243,028	46,718,273	48,468,745	2.6%	49,256,006	1.6%
Permits, Fees, Assessments	9,218,447	9,445,481	9,349,779	9,531,894	9,562,350	2.3%	11,746,138	22.8%
Intergovernmental	20,027,334	47,984,672	20,436,446	50,030,342	20,982,995	2.7%	21,742,156	3.6%
Charges for Services	39,233,476	38,613,450	41,313,386	40,799,210	41,519,333	0.5%	42,697,427	2.8%
Fines and Forfeitures	1,522,455	1,985,956	1,378,900	1,824,206	1,439,898	4.4%	1,534,451	6.6%
Miscellaneous Revenues	113,664,554	172,556,846	121,980,238	151,648,245	134,690,364	10.4%	129,208,728	-4.1%
Internal Service Fees	13,475,089	13,304,739	11,471,194	11,519,153	12,427,271	8.3%	12,684,030	2.1%
Transfers in	66,936,571	73,666,425	70,506,245	75,395,305	77,410,371	9.8%	59,380,903	-23.3%
Total Sources	311,867,202	404,419,292	323,679,216	387,466,628	346,501,327	7.1%	328,249,839	-5.3%
Uses of Funds:								
General Government Svcs	62,450,531	77,194,232	66,493,046	90,048,929	67,390,217	1.3%	70,792,771	5.0%
Public Safety	79,082,938	84,180,193	78,370,254	90,574,199	88,909,864	13.4%	83,852,894	-5.7%
Physical Environment	16,467,661	19,561,200	16,453,757	22,407,386	14,290,309	-13.1%	14,898,397	4.3%
Transportation	38,372,005	58,599,524	40,554,466	67,507,281	45,525,160	12.3%	44,473,862	-2.3%
Economic Environment	8,494,634	7,339,866	7,335,939	8,373,698	7,968,617	8.6%	8,134,758	2.1%
Human Services	537,445	494,948	528,151	2,203,599	597,799	13.2%	594,080	-0.6%
Cultural & Recreation	10,041,792	12,551,039	9,107,399	10,498,796	13,390,165	47.0%	9,986,685	-25.4%
Miscellaneous	106,000	16,199	94,765	20,195	44,765	-52.8%	44,765	0.0%
Transfers out	26,759,187	32,885,365	27,249,891	33,559,256	41,233,589	51.3%	22,022,649	-46.6%
Internal Services	37,768,643	37,554,667	39,527,872	39,403,836	41,590,513	5.2%	42,475,056	2.1%
Total Uses	280,080,836	330,377,233	285,715,540	364,597,175	320,940,998	12.3%	297,275,917	-7.4%
Planned addition to								
(appropriation of) fund balance	31,786,366	74,042,059	37,963,676	22,869,453	25,560,329	-32.7%	30,973,922	21.2%
Ending Fund Balance	\$ 732,421,873	\$ 774,677,566	\$ 812,641,242	\$ 797,547,019	\$ 823,107,348	1.3%	\$ 854,081,270	3.8%

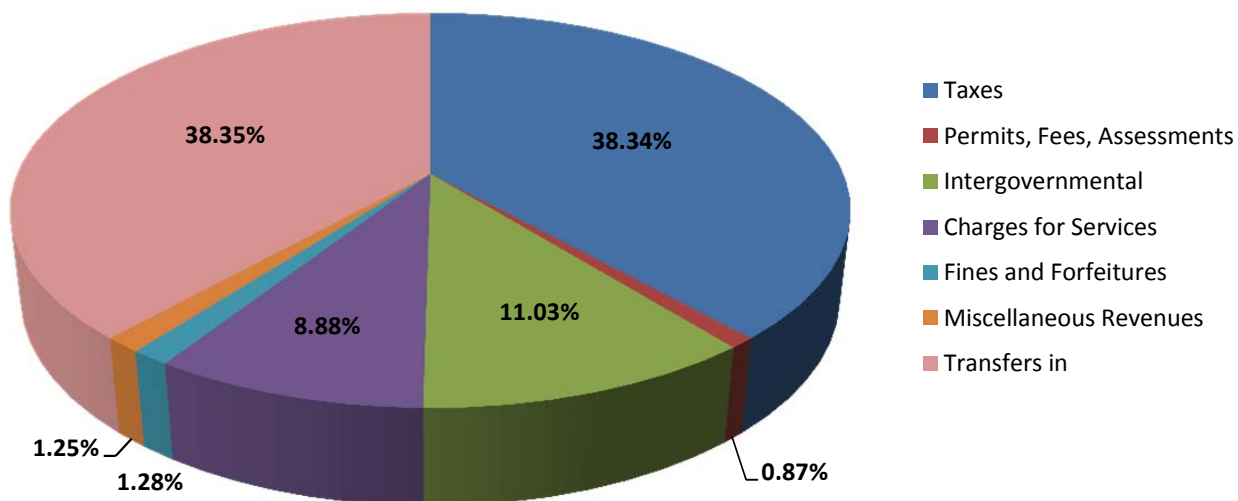
The General Fund accounts for those resources and their uses traditionally associated with government, which are not required to be budgeted and accounted for in another fund. The General Fund is the City's only major fund.

General Fund

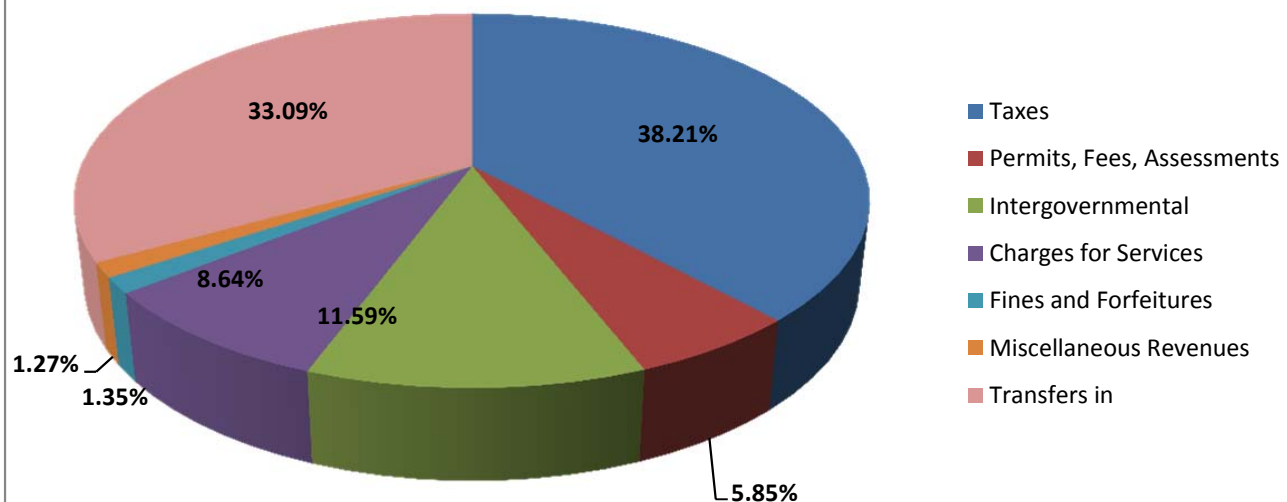
General Fund Summary of Sources

Where each dollar comes from...

**FY2015 General Fund Revenue
Sources by Category**



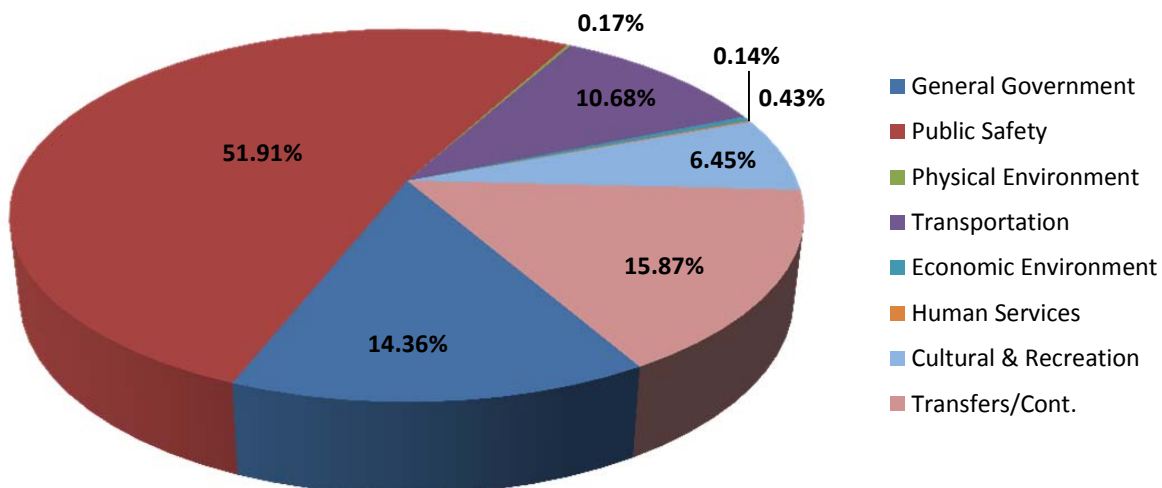
**FY2016 General Fund Revenue
Sources by Category**



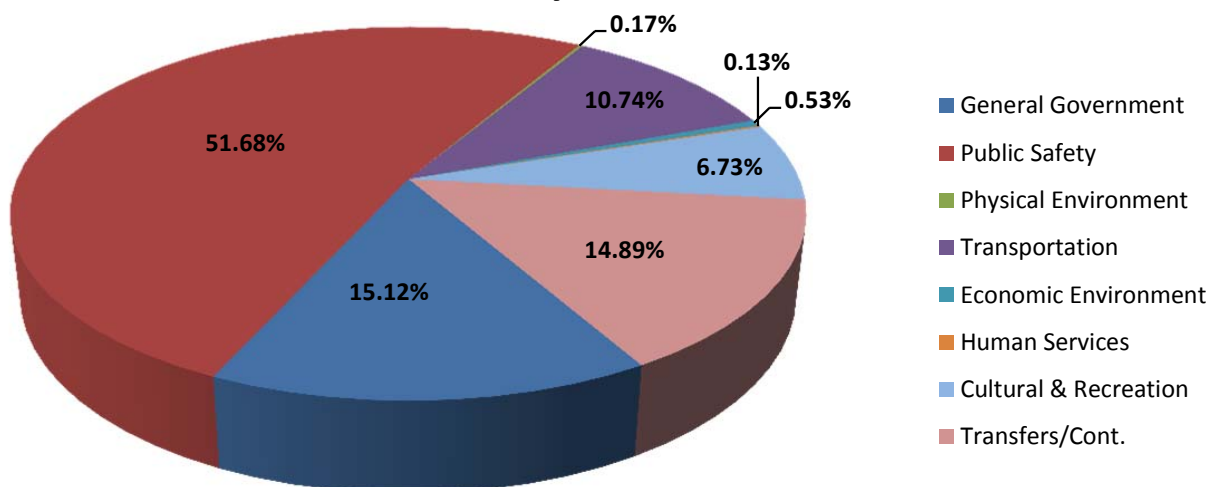
General Fund Summary of Uses

Where each dollar goes...

**FY2015 General Fund
Uses by Function**



**FY2016 General Fund
Uses by Function**



General Fund Summary
Summary of Revenues and Expenses

	FY2013 Adopted	FY2013 Actual	FY2014 Adopted	FY2014 Actual	FY2015 Adopted	% Change FY14 to FY15	FY2016 Proposed	% Change FY15 to FY16
Beginning Fund Balance	\$ 17,687,725	\$ 17,687,725	\$ 17,140,440	\$ 17,140,440	\$ 18,518,559	8.0%	\$ 17,634,535	-4.8%
Sources of Funds by Category:								
Taxes	40,454,509	39,594,297	39,884,830	39,141,227	40,827,764	2.4%	41,439,156	1.5%
Permits, Fees, Assessments	866,146	926,151	947,668	950,644	922,199	-2.7%	6,349,087	588.5%
Intergovernmental	11,026,594	11,186,436	11,400,172	11,847,791	11,744,939	3.0%	12,575,385	7.1%
Charges for Services	7,779,771	7,849,359	8,311,512	8,442,201	9,455,311	13.8%	9,370,653	-0.9%
Fines and Forfeitures	1,445,955	1,172,915	1,301,400	1,360,938	1,365,898	5.0%	1,459,451	6.8%
Miscellaneous Revenues	1,014,636	97,507	1,497,598	1,946,817	1,326,011	-11.5%	1,379,778	4.1%
Transfers	42,551,887	42,549,058	43,758,590	42,959,692	40,841,969	-6.7%	35,886,864	-12.1%
Total Sources	105,139,498	103,375,723	107,101,770	106,649,310	106,484,091	-0.6%	108,460,374	1.9%
Uses of Funds:								
General Government	15,201,984	14,517,638	15,777,111	14,953,891	15,422,658	-2.2%	16,560,959	7.4%
Public Safety	55,153,689	53,966,389	55,986,936	55,006,372	55,729,424	-0.5%	56,588,082	1.5%
Physical Environment	180,149	189,700	183,324	181,997	182,053	-0.7%	187,183	2.8%
Transportation	11,474,223	10,792,139	11,651,946	11,180,626	11,467,773	-1.6%	11,754,699	2.5%
Economic Environment	414,918	331,854	271,994	398,114	456,564	67.9%	580,202	27.1%
Human Services	124,832	111,429	125,021	112,518	145,377	16.3%	145,670	0.2%
Cultural & Recreation	6,962,647	6,949,044	6,881,517	6,776,558	6,922,035	0.6%	7,372,883	6.5%
Contingencies	106,000	16,199	94,765	20,195	44,765	-52.8%	44,765	0.0%
Transfers to Other Funds	15,794,770	17,048,616	16,217,156	16,640,920	16,997,466	4.8%	16,260,487	-4.3%
Total Uses	105,413,212	103,923,008	107,189,770	105,271,191	107,368,115	0.2%	109,494,930	2.0%
Planned addition to (appropriation of) fund balance	(273,714)	(547,285)	(88,000)	1,378,119	(884,024)	904.6%	(1,034,556)	17.0%
Ending Fund Balance	\$ 17,414,011	\$ 17,140,440	\$ 17,052,440	\$ 18,518,559	\$ 17,634,535	3.4%	\$ 16,599,979	-5.9%

General Fund Revenues and Other Sources of Funds

Financial Proposed for FY2015 & FY2016

	FY2013 Adopted	FY2013 Actual	FY2014 Adopted	FY2014 Actual	FY2015 Adopted	% Change FY14 to FY15	FY2016 Proposed	% Change FY15 to FY16
Sources of Funds:								
Taxes:								
Real Property, Net	22,417,175	22,407,757	22,715,883	22,530,748	24,585,673	8.2%	25,180,806	2.4%
Local Option Gas Tax	778,970	719,682	776,768	749,745	751,991	-3.2%	778,942	3.6%
Hazmat Gross Receipts	198,884	160,772	205,219	155,686	195,150	-4.9%	173,718	-11.0%
Utility Service Tax-Electric	8,631,388	8,406,996	7,958,770	7,982,965	7,561,000	-5.0%	7,567,600	0.1%
Utility Service Tax-Water	1,645,599	1,530,622	1,593,017	1,552,771	1,577,815	-1.0%	1,721,880	9.1%
Utility Service Tax-Gas	651,153	672,180	684,077	687,479	702,000	2.6%	776,721	10.6%
Utility Service Tax-Misc.	174,603	170,634	178,067	189,484	178,184	0.1%	196,997	10.6%
Communications Srv Tax	5,100,899	4,676,956	4,799,488	4,431,329	4,396,322	-8.4%	4,160,116	-5.4%
Business Tax	855,838	813,244	928,541	820,794	834,629	-10.1%	837,376	0.3%
Payments in Lieu of Taxes	-	35,454	45,000	40,226	45,000	0.0%	45,000	0.0%
Total Taxes	40,454,509	39,594,297	39,884,830	39,141,227	40,827,764	2.4%	41,439,156	1.5%
Permits, Fees & Assessments:								
Fire Assessment*	-	-	-	-	-	n/a	5,400,571	n/a
Home Occupational Prmts	19,716	26,710	26,748	26,326	26,356	-1.5%	27,642	4.9%
Miscellaneous Permits	4,710	5,445	5,583	11,856	5,314	-4.8%	6,059	14.0%
Open Burn Permits	405	105	217	436	106	-51.2%	112	5.7%
Landlord Licensing Fee	833,769	881,127	904,295	896,247	877,101	-3.0%	902,277	2.9%
Taxi Licenses	7,546	12,764	10,825	15,779	13,322	23.1%	12,426	-6.7%
Total Permits, Fees & Assmts	866,146	926,151	947,668	950,644	922,199	-2.7%	6,349,087	588.5%
Intergovernmental:								
State Rev Shrg-Sales Tax	1,953,776	2,076,512	2,005,498	2,270,799	2,134,934	6.5%	2,376,066	11.3%
State Rev Shrg-Motor Fuel	717,703	606,345	736,703	633,996	741,173	0.6%	786,540	6.1%
Mobile Home Licenses	33,991	30,266	34,360	36,291	34,501	0.4%	36,291	5.2%
Beverage Licenses	101,112	107,145	105,003	110,686	104,529	-0.5%	114,957	10.0%
Half Cent Sales Tax	6,227,000	6,441,998	6,522,064	6,672,508	6,750,420	3.5%	6,990,479	3.6%
Firefighters Suppl. Comp	69,820	75,761	77,413	74,980	74,356	-3.9%	74,414	0.1%
FDOT-Traffic Signal	226,208	228,356	233,645	235,885	237,617	1.7%	443,436	86.6%
FDOT-Streetlight Maint	453,560	441,581	454,930	534,506	462,664	1.7%	546,974	18.2%
MTPO Contribution	10,259	8,448	12,487	18,145	11,753	-5.9%	13,236	12.6%
Insurance Tax	1,233,165	1,170,024	1,218,069	1,259,995	1,192,992	-2.1%	1,192,992	0.0%
Total Intergovernmental	11,026,594	11,186,436	11,400,172	11,847,791	11,744,939	3.0%	12,575,385	7.1%
Charges for Services:								
Land Development Code	166,858	153,762	147,939	242,725	206,765	39.8%	225,767	9.2%
Miscellaneous Fees-GPD	23,345	11,990	20,069	18,960	21,338	6.3%	16,121	-24.4%
Document Reproduction	22,942	16,809	19,148	18,344	19,384	1.2%	19,255	-0.7%
Fire Inspection Fees	70,065	59,641	73,758	37,177	67,921	-7.9%	29,295	-56.9%
Billable Overtime-GFR	35,535	33,931	28,784	35,651	30,362	5.5%	31,120	2.5%
Trespass Towing Applic.	22,756	27,193	28,264	26,741	35,522	25.7%	38,825	9.3%
Towing Application Prg	18,477	18,230	16,903	24,514	19,027	12.6%	26,005	36.7%
Traffic Signal - County	191,511	210,648	196,292	196,892	200,518	2.2%	202,462	1.0%
GHA HUD Contract	60,311	51,328	60,311	35,906	34,878	-42.2%	36,624	5.0%
Law Enforcement Services	-	-	-	85,685	425,000	n/a	425,000	0.0%
School Resource Officer	182,725	190,725	189,725	349,247	544,347	186.9%	233,704	-57.1%
Cemetery Fees	40,206	47,931	36,707	52,048	47,935	30.6%	52,347	9.2%

General Fund Revenues and Other Sources of Funds

Financial Proposed for FY2015 & FY2016

	FY2013 Adopted	FY2013 Actual	FY2014 Adopted	FY2014 Actual	FY2015 Adopted	% Change FY14 to FY15	FY2016 Proposed	% Change FY15 to FY16
Charges for Services (continued):								
Parking Meter & Smart Crd	157,027	136,224	129,868	136,511	129,524	-0.3%	120,661	-6.8%
Neighborhood Parking Dcls	69,952	141,570	74,125	164,763	143,311	93.3%	176,496	23.2%
Other Street Projects	47,891	32,806	55,398	17,383	39,138	-29.4%	28,798	-26.4%
Traffic Engineering Prjts	52,509	59,339	87,288	35,621	57,970	-33.6%	11,123	-80.8%
Traffic Review Fees	5,994	3,150	4,856	6,615	4,835	-0.4%	992	-79.5%
Parking Garage	182,803	166,156	173,224	157,005	170,915	-1.3%	189,742	11.0%
Environmental Review	3,692	4,000	3,554	3,550	2,543	-28.4%	2,609	2.6%
Swimming Pools	209,599	225,436	241,987	265,024	253,075	4.6%	284,609	12.5%
Recreation Centers	95,708	81,774	92,265	73,262	55,153	-40.2%	78,479	42.3%
Park Admission	-	-	-	-	-	n/a	30,000	n/a
Recreation Fees	65,184	47,378	71,573	33,595	32,458	-54.7%	35,987	10.9%
Rec Memberships & Sports	20,328	29,533	46,224	27,355	28,958	-37.4%	33,603	16.0%
Summer Camp Fees	54,151	60,154	57,382	43,794	58,088	1.2%	46,913	-19.2%
PRCA Master Proposed Surch	-	-	63,355	30,572	64,135	1.2%	32,749	-48.9%
Asst City Attorney-GRU	154,266	154,266	160,121	160,121	185,905	16.1%	189,651	2.0%
Police Training-SFC	43,333	42,071	42,912	52,589	42,071	-2.0%	42,072	0.0%
Airport Security	332,941	369,473	335,759	346,746	334,248	-0.5%	341,349	2.1%
Airport Fire Station	484,395	479,692	488,486	467,606	507,580	3.9%	489,282	-3.6%
Utility Indirect Services	1,988,027	1,988,027	2,087,428	2,087,428	2,020,877	-3.2%	2,121,921	5.0%
RTS Indirect Services	1,050,740	1,050,740	1,155,814	1,155,815	1,271,395	10.0%	1,398,535	10.0%
CDBG Indirect Services	76,724	76,724	80,560	29,002	71,204	-11.6%	31,975	-55.1%
SMU Indirect Services	352,953	352,953	388,248	388,248	548,338	41.2%	561,017	2.3%
Solid Waste Indirect Svcs	160,141	160,141	176,155	176,155	184,963	5.0%	193,544	4.6%
HOME Indirect Svcs	-	7,281	7,645	7,645	8,027	5.0%	8,429	5.0%
Golf Course Indirect Svcs	194,077	194,077	213,485	213,485	192,046	-10.0%	201,648	5.0%
Fleet Mgmt Indirect Svcs	352,329	352,329	369,945	369,945	336,949	-8.9%	353,796	5.0%
Gen Insurance Indirect Svcs	188,052	188,052	206,857	206,857	372,930	80.3%	337,325	-9.5%
Health Insurance Ind. Svcs	83,164	83,300	91,480	87,400	72,602	-20.6%	67,718	-6.7%
CRA Indirect Services	107,977	107,977	118,775	118,776	130,653	10.0%	143,718	10.0%
Fl. Bldg Code Enf Ind Svcs	261,263	261,263	287,389	274,326	299,090	4.1%	285,206	-4.6%
General Pension Ind Svcs	96,669	96,669	101,502	101,503	78,367	-22.8%	77,057	-1.7%
Police Pension Ind Svcs	25,112	25,112	26,368	26,368	42,322	60.5%	42,062	-0.6%
Fire Pension Indirect Svcs	25,112	25,112	26,368	26,368	42,322	60.5%	42,062	-0.6%
Misc Charges for Svcs	2,927	24,392	27,216	26,878	20,322	-25.3%	33,000	62.4%
Total Charges for Services	7,779,771	7,849,359	8,311,512	8,442,201	9,455,311	13.8%	9,370,653	-0.9%
Fines and Forfeitures:								
Court Fines	518,576	454,074	428,296	464,187	439,742	2.7%	458,385	4.2%
Municipal Ordinance	23,425	12,907	15,824	6,475	6,581	-58.4%	7,054	7.2%
Code Enf Penalties	90,509	66,092	63,482	36,248	45,744	-27.9%	27,012	-40.9%
Parking Fines	510,454	336,096	467,850	519,074	543,874	16.2%	631,277	16.1%
False Alarm Penalties	302,991	303,746	325,948	334,115	329,957	1.2%	334,883	1.5%
Misc. Fines & Forfeitures	-	-	-	839	-	n/a	840	n/a
Total Fines and Forfeitures	1,445,955	1,172,915	1,301,400	1,360,938	1,365,898	5.0%	1,459,451	6.8%

General Fund Revenues and Other Sources of Funds
Financial Proposed for FY2015 & FY2016

	FY2013 Adopted	FY2013 Actual	FY2014 Adopted	FY2014 Actual	FY2015 Adopted	% Change FY14 to FY15	FY2016 Proposed	% Change FY15 to FY16
Miscellaneous Revenues:								
Rebate Gas Tax	36,155	34,850	37,549	26,531	37,220	-0.9%	32,931	-11.5%
Football Game Day Svcs	12,000	6,379	12,000	-	22,000	83.3%	-	-100.0%
Rental Income-Thomas Ctr	115,704	124,203	158,864	153,983	159,872	0.6%	138,931	-13.1%
Interest on Investment	-	653,943	150,000	629,856	377,379	151.6%	527,522	39.8%
Gain/Loss on Investment	348,741	(76,744)	350,000	(150,103)	-	-100.0%	-	n/a
Unrealized Gain/Loss	-	(1,209,310)	6,291	582,406	-	-100.0%	-	n/a
Rental of City Property	31,490	60,067	83,398	47,139	77,017	-7.7%	73,938	-4.0%
Priora Lease	-	221,473	308,550	309,306	317,806	3.0%	327,341	3.0%
Proceeds from Surplus	6,209	8,480	9,818	9,275	11,381	15.9%	11,381	0.0%
Other Contributions	35,048	31,946	36,707	47,010	7,388	-79.9%	20,937	183.4%
Interest-Miscellaneous	111,230	2,920	-	172	-	n/a	-	n/a
CRA Loan Interest	155,506	134,446	124,120	124,120	114,708	-7.6%	104,871	-8.6%
Other Misc Revenues	162,553	104,854	220,301	167,122	201,240	-8.7%	141,926	-29.5%
Total Miscellaneous Revenue	1,014,636	97,507	1,497,598	1,946,817	1,326,011	-11.5%	1,379,778	4.1%
Transfers From Other Funds:								
School Crossing Guard TF	43,472	43,472	43,472	43,472	43,472	0.0%	43,472	0.0%
Misc. Grants Fund	-	-	-	11,323	-	n/a	-	n/a
Misc. Special Revenue	-	-	-	-	72,927	n/a	-	-100.0%
Evergreen Cemetery TF	119,186	119,186	131,105	131,105	161,846	23.4%	178,031	10.0%
W/WW Infrastructure	-	-	-	-	125,000	n/a	-	-100.0%
CRA Cost Share Transfer	-	-	-	-	-	n/a	68,833	n/a
Solid Waste	300,000	300,000	300,000	300,000	300,000	0.0%	300,000	0.0%
Arts in Public Places TF	9,000	9,000	-	-	-	n/a	-	n/a
RTS-Direct Services	58,602	58,602	61,887	60,771	62,613	1.2%	64,095	2.4%
General Insurance Rebate	300,000	300,000	-	-	-	n/a	-	n/a
Fire Assessment Fund*	5,055,078	5,022,902	5,120,701	5,096,180	5,183,686	1.2%	-	-100.0%
General Fund Transfer-GRU	36,666,549	36,695,896	38,101,425	37,316,841	34,892,425	-8.4%	35,232,433	1.0%
Total Transfer Other Funds	42,551,887	42,549,058	43,758,590	42,959,692	40,841,969	-6.7%	35,886,864	-12.1%
Total Sources	105,139,498	103,375,723	107,101,770	106,649,310	106,484,091	-0.6%	108,460,374	1.9%

General Fund Expenditures by Department
Financial Plan for FY2015 & FY2016

	FY2013 Adopted	FY2013 Actual	FY2014 Adopted	FY2014 Actual	FY2015 Adopted	% Change FY14 to FY15	FY2016 Proposed	% Change FY15 to FY16
Department Names & Numbers:								
Neighborhood Imprv (620)	1,348,134	1,215,847	1,413,405	1,178,341	1,418,070	0.3%	1,483,854	4.6%
Econ Dev & Innovation (640)	171,549	141,987	194,495	174,680	199,392	2.5%	203,946	2.3%
Planning & Dev Svcs (660)	1,439,158	1,377,705	1,458,453	1,587,875	1,573,503	7.9%	2,067,170	31.4%
Administrative Svcs (700)	415,885	384,469	423,281	375,293	399,040	-5.7%	423,939	6.2%
Commission (710)	368,913	367,939	375,924	370,560	384,414	2.3%	447,456	16.4%
Clerk of Commission (720)	625,712	632,877	630,976	594,786	606,680	-3.9%	613,774	1.2%
City Manager (730)	843,814	781,216	855,171	908,324	858,413	0.4%	880,558	2.6%
City Auditor (740)	489,348	492,476	500,569	492,393	492,320	-1.6%	514,457	4.5%
City Attorney (750)	1,705,595	1,576,225	1,657,774	1,512,396	1,594,856	-3.8%	1,652,835	3.6%
Information Tech (760)	1,816,000	1,816,000	1,888,640	1,888,717	1,964,186	4.0%	2,042,753	4.0%
Budget and Finance (770)	2,567,963	2,579,696	2,691,448	2,568,277	2,668,091	-0.9%	2,743,486	2.8%
Equal Opportunity (780)	583,532	589,656	696,011	665,829	669,580	-3.8%	664,113	-0.8%
Public Works (800)	10,369,730	9,464,339	10,540,011	9,792,420	10,325,436	-2.0%	10,572,746	2.4%
Police (810)	32,857,071	32,962,679	33,302,933	31,787,786	33,226,198	-0.2%	33,370,023	0.4%
Fire/Rescue (820)	15,921,649	15,401,724	16,152,344	16,876,340	16,262,590	0.7%	16,858,120	3.7%
Combined Comm Ctr (830)	3,609,786	3,608,769	3,724,863	4,077,690	3,924,781	5.4%	3,995,427	1.8%
General Services (840)	2,094,639	2,075,125	2,176,608	-	-	-100.0%	-	n/a
Parks, Rec & CA (850)	7,142,796	7,138,744	7,064,841	6,958,555	7,104,088	0.6%	7,545,843	6.2%
Human Resources (900)	1,289,846	1,258,993	1,309,054	1,077,882	1,216,420	-7.1%	1,357,355	11.6%
Facilities Management (910)	-	-	-	2,101,975	2,147,671	n/a	2,385,964	11.1%
Risk Management (920)	6,000	6,139	6,741	6,633	6,762	0.3%	6,945	2.7%
Communications (960)	384,718	373,254	390,290	369,204	427,146	9.4%	429,327	0.5%
Non-Departmental (990)	19,361,374	19,677,149	19,735,938	19,655,828	19,898,478	0.8%	19,234,839	-3.3%
Total General Fund Uses	105,413,212	103,923,008	107,189,770	105,021,784	107,368,115	0.2%	109,494,930	2.0%

General Fund Contingencies and Transfers
Financial Plan for FY2015 & FY2016

	FY2013 Adopted	FY2013 Actual	FY2014 Adopted	FY2014 Actual	FY2015 Adopted	% Change FY14 to FY15	FY2016 Proposed	% Change FY15 to FY16
Contingency Accounts:								
City Manager Contingency	20,000	16,199	18,765	6,230	18,765	0.0%	18,765	0.0%
Trans-Retiree Cola	1,000	-	1,000	13,965	1,000	0.0%	1,000	0.0%
Contract Issues	50,000	-	50,000	-	-	-100.0%	-	n/a
Personal Services Adjust	35,000	-	25,000	-	25,000	0.0%	25,000	0.0%
Total Contingencies	106,000	16,199	94,765	20,195	44,765	-52.8%	44,765	0.0%
Transfers to Other Funds:								
CDBG	-	-	51,558	-	-	-100.0%	-	n/a
Ironwood Golf Course	841,366	841,366	864,540	864,540	832,450	-3.7%	804,746	-3.3%
Greenspace Acquisition	425,000	425,000	-	-	-	n/a	-	n/a
OPEB Bond-Series 2005	2,158,728	2,158,728	3,124,852	3,012,046	-	-100.0%	-	n/a
Tax Increment 5th Avenue	172,408	172,315	188,884	174,558	188,634	-0.1%	174,650	-7.4%
Tax Increment CP/UH	925,118	923,520	991,048	1,032,912	1,114,516	12.5%	1,169,377	4.9%
Tax Increment Downtown	642,540	618,151	662,880	638,449	699,701	5.6%	709,390	1.4%
Tax Increment Eastside	188,831	186,570	186,397	185,835	180,552	-3.1%	179,447	-0.6%
Capital Imprv Rev Bond 2005	1,725,269	1,725,269	1,725,469	1,124,200	1,125,900	-34.7%	-	-100.0%
Siemens/GPD Lease	115,393	115,393	115,393	115,393	115,393	0.0%	101,393	-12.1%
POB-2003a Debt Service	417,214	417,214	452,885	452,885	463,809	2.4%	508,840	9.7%
POB-2003b Debt Service	3,618,921	3,618,921	3,808,921	3,808,921	4,008,921	5.3%	4,213,921	5.1%
Water/Wastewater Surchrng	128,775	122,652	130,816	115,266	-	-100.0%	-	n/a
FFGFC of 2005 Debt Service	411,934	411,934	411,934	411,934	411,534	-0.1%	411,746	0.1%
Florida Bldg Code Enf Fund	50,000	50,000	50,000	50,000	50,000	0.0%	-	-100.0%
FFGFC 2007 Debt Srv Fund	116,605	117,873	114,005	114,005	116,600	2.3%	113,975	-2.3%
Capital Imprv Rev Note 2009	319,194	315,385	319,126	319,126	315,247	-1.2%	314,613	-0.2%
Capital Imprv Rev Bond 2010	239,454	239,454	240,946	240,946	242,805	0.8%	240,166	-1.1%
Federal Forfeiture Funds	-	2,280	-	88,305	-	n/a	-	n/a
Revenue Note Series 2011A	429,234	429,234	426,219	426,218	433,090	1.6%	429,617	-0.8%
Revenue Refunding FFGFC02	693,724	693,724	690,744	690,744	692,528	0.3%	688,958	-0.5%
Revenue Refunding CIRB05	-	-	-	475,380	515,160	n/a	1,641,200	218.6%
Miscellaneous Grant Fund	-	4,616	-	42,483	-	n/a	-	n/a
Billable Overtime	-	52,909	-	1,648	-	n/a	-	n/a
Miscellaneous Spec Revenue	238,500	312,069	238,500	293,067	328,500	37.7%	238,500	-27.4%
Solid Waste Collections	6,400	6,400	6,400	6,400	6,400	0.0%	6,400	0.0%
Economic Dev Fund (GTEC)	50,000	50,000	50,000	50,000	50,000	0.0%	50,000	0.0%
General Capital Prj Fund	1,501,653	2,659,127	778,000	1,318,020	1,317,446	69.3%	317,446	-75.9%
RTS Operating	378,509	378,512	587,639	587,639	599,968	2.1%	728,649	21.4%
Roadway Resurfacing Fund	-	-	-	-	642,554	n/a	642,554	0.0%
Facilities Maintenance Fund	-	-	-	-	562,500	n/a	562,500	0.0%
Equipment Replacement	-	-	-	-	977,500	n/a	977,500	0.0%
FY15 Debt Service	-	-	-	-	1,005,758	n/a	1,034,899	2.9%
Total Transfers to Other Funds	15,794,770	17,048,616	16,217,156	16,640,920	16,997,466	4.8%	16,260,487	-4.3%

General Fund Non-Departmental (990) Expenditures
Financial Plan for FY2015 & FY2016

	FY2013 Adopted	FY2013 Actual	FY2014 Adopted	FY2014 Actual	FY2015 Adopted	% Change FY14 to FY15	FY2016 Proposed	% Change FY15 to FY16
Non-Departmental Projects:								
Motor Pool	91,730	63,010	67,123	57,400	72,399	7.9%	52,500	-27.5%
GIS Upgrade	13,000	13,000	13,000	13,000	13,000	0.0%	13,000	0.0%
Unemployment Comp	53,303	24,243	54,148	28,245	21,467	-60.4%	21,467	0.0%
Allowance for Annexation	17,920	17,728	17,920	11,115	17,920	0.0%	17,920	0.0%
Florida Community Design	-	4,225	-	-	-	n/a	-	n/a
Elections	175,821	2,605	179,488	215,645	229,713	28.0%	229,713	0.0%
Property Insurance Premium	554,924	573,439	554,924	616,730	554,924	0.0%	554,924	0.0%
Casualty Insurance Premium	678,241	596,585	678,241	643,265	650,696	-4.1%	650,696	0.0%
Allowance for Boards	21,765	-	21,765	-	16,765	-23.0%	33,688	100.9%
Lobbyist Contract	138,000	138,385	138,000	143,634	143,000	3.6%	150,000	4.9%
Uncollectible Receivable	35,000	(110,359)	35,000	394	35,000	0.0%	35,000	0.0%
Alachua Co Street Lights	982,912	932,915	1,090,590	996,846	1,120,581	2.7%	1,151,397	2.8%
Early Learning Coalition	45,600	41,800	45,600	41,800	65,000	42.5%	65,000	0.0%
Stop the Violence Contrib.	2,500	2,500	2,500	2,500	2,500	0.0%	2,500	0.0%
Fire Srv Assist Agrmt (FSAA)	548,606	270,569	560,047	342,081	-	-100.0%	-	n/a
Koppers Landscaping	-	14,072	-	21,272	-	n/a	-	n/a
Urban Circulator Study	100,000	45,580	-	54,420	-	n/a	-	n/a
Homeless Respite Program	5,200	5,200	-	5,200	5,200	n/a	5,200	0.0%
Center for Innov & ED	10,000	-	10,000	-	-	-100.0%	-	n/a
Florida Inst. Comm. PR	-	-	-	-	50,000	n/a	50,000	0.0%
Koppers Consulting	25,000	19,655	25,000	7,462	25,000	0.0%	-	-100.0%
Koppers Lawsuit	40,000	23,484	40,000	1,500	40,000	0.0%	-	-100.0%
UF Family Data Center	-	13,000	-	-	15,000	n/a	-	-100.0%
Boys and Girls Club	-	-	-	-	-	n/a	2,000	n/a
Three Rivers Legal Service	-	-	-	-	-	n/a	2,500	n/a
Slum & Blight Study	60,000	-	-	22,793	-	n/a	-	n/a
City Redistricting	-	29,616	-	-	-	n/a	-	n/a
Parent Empowerment	-	-	30,000	30,000	-	-100.0%	-	n/a
Active Streets Events	-	-	-	-	-	n/a	15,000	n/a
Bike Events Contribution	-	-	-	-	5,000	n/a	5,000	0.0%
Peer Review-City Auditor	-	-	-	-	2,000	n/a	-	-100.0%
Digital Divide Project	-	-	-	12,000	-	n/a	-	n/a
Job and Trade Fair	-	-	-	8,000	-	n/a	-	n/a
Salary Study	-	120,000	-	(51,000)	-	n/a	87,000	n/a
QTIs	90,000	-	90,000	-	-	-100.0%	-	n/a
Contingencies	106,000	16,199	94,765	20,195	44,765	-52.8%	44,765	0.0%
Transfers to Other Fds (990)	15,565,852	16,819,698	15,987,827	16,411,331	16,768,548	4.9%	16,045,569	-4.3%
Total Non-Departmental	19,361,374	19,677,149	19,735,938	19,655,828	19,898,478	0.8%	19,234,839	-3.3%

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
American Recovery & Reinvestment Act	Downtown Redevelopment Tax Increment	Police Billable Overtime
Miscellaneous Grants	Fifth Avenue Tax Increment	Community Redevelopment Agency
SHIP	College Park Tax Increment	Street, Sidewalk and Ditch Improvement
	Eastside Tax Increment	Economic Development
		Transportation Concurrency Exception Area
		Water/Wastewater Infrastructure
		Small Business Loan Fund
		Miscellaneous Special Revenue
		Tourist Product Development
		Proportionate Fair Share Program
		Fire Assessment

All Special Revenue Funds
Summary of Revenues and Expenses

	FY2013 Adopted	FY2013 Actual	FY2014 Adopted	FY2014 Actual	FY2015 Adopted	% Change FY14 to FY15	FY2016 Proposed	% Change FY15 to FY16
Beginning Fund Balance	\$ 23,737,672	\$ 23,737,672	\$ 24,231,533	\$ 24,231,533	\$ 23,290,430	-3.9%	\$ 22,510,725	-3.3%
Sources of Funds by Category:								
Taxes	3,631,637	3,634,677	3,631,637	3,905,070	3,878,093	6.8%	4,017,704	3.6%
Permits, Fees, Assessments	5,195,403	5,156,311	5,275,526	5,220,848	5,338,886	1.2%	-	-100.0%
Intergovernmental	1,926,117	9,643,177	1,899,892	8,223,619	1,855,064	-2.4%	1,688,136	-9.0%
Charges for Services	1,242,512	1,728,695	1,315,155	2,006,407	1,082,857	-17.7%	1,114,342	2.9%
Fines and Forfeitures	76,500	813,041	77,500	463,268	74,000	-4.5%	75,000	1.4%
Miscellaneous Revenues	529,377	538,566	530,658	2,059,270	520,837	-1.9%	366,128	-29.7%
Transfers	3,986,375	4,784,030	4,107,937	5,553,271	4,275,586	4.1%	4,484,654	4.9%
Total Sources	16,587,921	26,298,497	16,838,305	27,431,753	17,025,323	1.1%	11,745,964	-31.0%
Uses of Funds:								
General Government	373,955	325,686	371,525	324,820	350,363	-5.7%	353,591	0.9%
Public Safety	1,997,507	3,678,257	1,171,080	5,165,204	1,032,063	-11.9%	1,034,020	0.2%
Physical Environment	148,775	3,232,572	150,816	2,215,963	40,680	-73.0%	-	-100.0%
Transportation	-	1,325,191	-	2,333,758	-	n/a	-	n/a
Economic Environment	6,979,716	7,008,012	7,063,945	7,911,144	7,502,053	6.2%	7,544,556	0.6%
Human Services	422,021	294,251	403,130	694,129	402,685	-0.1%	397,500	-1.3%
Cultural & Recreation	698,987	1,333,483	710,133	1,362,014	662,266	-6.7%	602,471	-9.0%
Transfers to Other Funds	6,949,633	8,607,184	7,028,407	8,365,824	7,814,918	11.2%	1,980,203	-74.7%
Total Uses	17,570,594	25,804,636	16,899,036	28,372,856	17,805,028	5.4%	11,912,341	-33.1%
Planned addition to (appropriation of) fund balance	(982,673)	493,861	(60,731)	(941,103)	(779,705)	1183.9%	(166,377)	-78.7%
Ending Fund Balance	\$ 22,754,999	\$ 24,231,533	\$ 24,170,802	\$ 23,290,430	\$ 22,510,725	-6.9%	\$ 22,344,348	-0.7%

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.

	FY2013 Adopted	FY2013 Actual	FY2014 Adopted	FY2014 Actual	FY2015 Adopted	% Change FY14 to FY15	FY2016 Proposed	% Change FY15 to FY16
Beginning Fund Balance	\$ 5,001	\$ 5,001	\$ 5,097	\$ 5,097	\$ 5,217	2.4%	\$ 5,316	1.9%
Sources of Funds:								
Miscellaneous:								
Gain/Loss on Investments	177	96	183	120	99	-45.9%	102	3.0%
Total Sources	177	96	183	120	99	-45.9%	102	3.0%
Uses of Funds:								
Economic Environment:								
Program Expenditures	-	-	-	-	-	n/a	-	n/a
Total Uses	-	-	-	-	-	n/a	-	n/a
Planned addition to (appropriation of) fund balance	177	96	183	120	99	-45.9%	102	3.0%
Ending Fund Balance	\$ 5,178	\$ 5,097	\$ 5,280	\$ 5,217	\$ 5,316	0.7%	\$ 5,418	1.9%

FY2015 Revenue	\$ 46
FY2015 Expenditures	-
Previously Appropriated Funds	-
Fund Balance Available for Appropriation for FY2015 as of 3/31/2015	\$ 5,263

**Community Development Block Grant
Fund 102**

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

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

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

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

The fund balance within this fund is restricted.

	FY2013 Adopted	FY2013 Actual	FY2014 Adopted	FY2014 Actual	FY2015 Adopted	% Change FY14 to FY15	FY2016 Proposed	% Change FY15 to FY16
Beginning Fund Balance	\$ 172,462	\$ 172,462	\$ 172,462	\$ 172,462	\$ 172,462	0.0%	\$ 172,462	0.0%
Sources of Funds:								
Intergovernmental:								
CDBG Federal Entitlement	1,303,371	2,084,237	1,353,663	1,189,045	1,304,889	-3.6%	1,232,308	-5.6%
Miscellaneous:						n/a		n/a
Property Rentals	-	4,005	-	4,060	-	n/a	-	n/a
Other Revenues	-	3,161	-	2,045	-	n/a	-	n/a
Transfers:						n/a		n/a
General Fund (001)	-	1,911	51,558	-	-	-100.0%	-	n/a
Total Sources	1,303,371	2,093,314	1,405,221	1,195,150	1,304,889	-7.1%	1,232,308	-5.6%
Uses of Funds:								
Public Safety:								
Code Enforcement Division	198,695	200,803	198,695	178,748	198,695	0.0%	198,695	0.0%
Economic Environment:								
Block Grant Administration	247,557	246,753	254,551	214,016	260,977	2.5%	246,461	-5.6%
Housing Program Delivery	357,617	373,384	350,015	324,378	301,428	-13.9%	319,962	6.1%
City Housing Programs	251,273	1,035,251	346,607	223,762	326,318	-5.9%	254,215	-22.1%
Human Services:								
Cold Weather Shelter	25,000	25,000	25,000	25,000	25,000	0.0%	25,000	0.0%
Human Services Grants	197,021	168,307	178,130	178,370	177,685	-0.2%	172,500	-2.9%
Transportation:								n/a
S.E. 2nd Ave Reconstruction	-	4,093	-	-	-	n/a	-	n/a
Transfers:								
OPEB Debt Service (231)	25,149	25,149	36,404	35,057	-	-100.0%	-	n/a
POB-S2003a Debt Svc (226)	14,574	14,574	15,819	15,819	14,786	-6.5%	15,475	4.7%
Total Uses	1,316,886	2,093,314	1,405,221	1,195,150	1,304,889	-7.1%	1,232,308	-5.6%
Planned addition to (appropriation of) fund balance	(13,515)	-	-	-	-	n/a	-	n/a
Ending Fund Balance	\$ 158,947	\$ 172,462	\$ 172,462	\$ 172,462	\$ 172,462	0.0%	\$ 172,462	0.0%

FY2015 Revenue	\$ 1,313,539
FY2015 Expenditures	(459,819)
Previously Appropriated Funds	(853,720)
Fund Balance Available for Appropriation for FY2015 as of 3/31/2015	\$ 172,462

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: There is no significant change in fund balance. This fund balance is earmarked per agenda item #050705 for Depot Park recreation facilities.

The fund balance within this fund is assigned.

	FY2013 Adopted	FY2013 Actual	FY2014 Adopted	FY2014 Actual	FY2015 Adopted	% Change FY14 to FY15	FY2016 Proposed	% Change FY15 to FY16
Beginning Fund Balance	\$ 1,085,710	\$ 1,085,710	\$ 1,267,419	\$ 1,267,419	\$ 1,267,419	0.0%	\$ 1,267,419	0.0%
Sources of Funds:								
Miscellaneous:								
Loan Interest	20,619	2,218	20,619	-	20,619	0.0%	-	-100.0%
Loan Principal	136,132	179,491	136,132	-	136,132	0.0%	-	-100.0%
Total Sources	156,751	181,709	156,751	-	156,751	0.0%	-	-100.0%
Uses of Funds:								
Cultural & Recreation:								
Depot Park Recreation	156,751	-	156,751	-	156,751	0.0%	-	-100.0%
Total Uses	156,751	-	156,751	-	156,751	0.0%	-	-100.0%
Planned addition to (appropriation of) fund balance	-	181,709	-	-	-	n/a	-	n/a
Ending Fund Balance	\$ 1,085,710	\$ 1,267,419	\$ 1,267,419	\$ 1,267,419	\$ 1,267,419	0.0%	\$ 1,267,419	0.0%

FY2015 Revenue	\$ -
FY2015 Expenditures	-
Previously Appropriated Funds	(1,324,618)
Fund Balance Available for Appropriation for FY2015 as of 3/31/2015	\$ (57,199)

* This fund is anticipating the repayment of borrowed funds from CRA.

HOME Fund
Fund 104

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

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

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

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

The fund balance within this fund is restricted.

	FY2013 Adopted	FY2013 Actual	FY2014 Adopted	FY2014 Actual	FY2015 Adopted	% Change FY14 to FY15	FY2016 Proposed	% Change FY15 to FY16
Beginning Fund Balance	\$ 98,595	\$ 98,595	\$ 98,595	\$ 98,595	\$ 98,593	0.0%	\$ 98,593	0.0%
Sources of Funds:								
Intergovernmental Revenue								
Federal Grant	617,746	602,180	541,229	475,720	545,175	0.7%	450,828	-17.3%
Miscellaneous Revenues:								
Interest	-	2,964	-	7,487	-	n/a	-	n/a
Principal	-	5,685	-	10,697	-	n/a	-	n/a
Property Rentals	-	9,950	-	4,498	-	n/a	-	n/a
Property Sales	-	-	-	149,303	-	n/a	-	n/a
Other Miscellaneous Rev.	-	20,483	-	6,000	-	n/a	-	n/a
Total Sources	617,746	641,262	541,229	653,705	545,175	0.7%	450,828	-17.3%
Uses of Funds:								
Economic Environment:								
Block Grant Administration	58,489	58,179	50,015	50,243	52,196	4.4%	42,755	-18.1%
City Housing Programs	378,510	442,634	319,950	542,626	324,760	1.5%	314,122	-3.3%
CHDO Operating Expenses	10,000	833	3,385	564	8,000	136.3%	15,000	87.5%
CHDO Housing Programs	158,074	119,777	135,190	56,104	136,728	1.1%	67,624	-50.5%
Other Projects	19,442	16,565	28,385	-	21,170	-25.4%	9,000	-57.5%
Transfers to Other Funds:								n/a
OPEB Debt Service (231)	2,073	2,073	3,000	2,866	-	-100.0%	-	n/a
POB-S2003a Debt Svc (226)	1,201	1,201	1,304	1,304	2,321	78.0%	2,327	0.3%
Total Uses	627,789	641,262	541,229	653,707	545,175	0.7%	450,828	-17.3%
Planned addition to (appropriation of) fund balance	(10,043)	-	-	(2)	-	n/a	-	n/a
Ending Fund Balance	\$ 88,552	\$ 98,595	\$ 98,595	\$ 98,593	\$ 98,593	0.0%	\$ 98,593	0.0%

FY2015 Revenue	\$ 545,175
FY2015 Expenditures	(390,846)
Previously Appropriated Funds	(55,736)
Fund Balance Available for Appropriation for FY2015 as of 3/31/2015	\$ 98,593

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 reduction in fund balance is due additional administration expenses being incurred in this fund.

The fund balance within this fund is committed.

	FY2013 Adopted	FY2013 Actual	FY2014 Adopted	FY2014 Actual	FY2015 Adopted	% Change FY14 to FY15	FY2016 Proposed	% Change FY15 to FY16
Beginning Fund Balance	\$ 162,354	\$ 162,354	\$ 149,524	\$ 149,524	\$ 94,117	-37.1%	\$ 97,707	3.8%
Sources of Funds:								
Charges for Services:								
Ticket Sales	296,500	290,607	325,586	273,169	309,483	-4.9%	309,483	0.0%
Registration Fees	116,012	119,282	123,167	138,115	130,033	5.6%	130,033	0.0%
Rental Income	12,000	15,671	17,309	10,877	12,000	-30.7%	12,000	0.0%
Miscellaneous Revenues:								
Other Contributions	33,000	35,843	33,000	34,028	45,130	36.8%	45,130	0.0%
Gain/Loss on Investments	6,094	(8,797)	6,094	9,101	6,094	0.0%	6,094	0.0%
Total Sources	463,606	452,606	505,156	465,290	502,740	-0.5%	502,740	0.0%
Uses of Funds:								
Cultural & Recreation:								
Hoggetowne Medieval Faire	266,042	294,774	266,042	318,991	297,775	11.9%	308,775	3.7%
Tench Building	2,000	-	2,000	2,000	2,000	0.0%	2,000	0.0%
Downtown Plaza Events	6,000	2,000	6,000	-	6,000	0.0%	6,000	0.0%
Asian Festival	12,500	-	12,500	-	-	-100.0%	-	n/a
Downtown Arts Festival	91,037	78,467	91,037	95,576	81,500	-10.5%	87,435	7.3%
Juried Exhibitions	4,750	-	4,750	-	4,000	-15.8%	4,000	0.0%
Jazz Festival	7,000	-	7,000	-	-	-100.0%	-	n/a
Cultural Operations	99,430	82,949	122,738	88,240	104,833	-14.6%	107,664	2.7%
Transfers to Other Funds:								
OPEB Debt Service (231)	3,321	3,321	4,808	4,700	-	-100.0%	-	n/a
POB-S2003a Debt Svc (226)	1,925	1,925	2,090	2,090	3,042	45.6%	3,372	10.8%
Misc Grants Fund (115)	-	-	-	9,100	-	n/a	-	n/a
General Fund (001)	-	2,000	-	-	-	n/a	-	n/a
Total Uses	494,005	465,436	518,965	520,697	499,150	-3.8%	519,246	4.0%
Planned addition to (appropriation of) fund balance	(30,399)	(12,830)	(13,809)	(55,407)	3,590	-126.0%	(16,506)	-559.8%
Ending Fund Balance	\$ 131,955	\$ 149,524	\$ 135,715	\$ 94,117	\$ 97,707	-28.0%	\$ 81,201	-16.9%

FY2015 Revenue	\$ 504,315
FY2015 Expenditures	(361,544)
Previously Appropriated Funds	(177,606)
Fund Balance Available for Appropriation for FY2015 as of 3/31/2015	\$ 59,282

State Law Enforcement Contraband Forfeiture Fund

Fund 108

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

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

Legal Basis: Florida Statutes, sections 932.701 through 932.704

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

	FY2013 Adopted	FY2013 Actual	FY2014 Adopted	FY2014 Actual	FY2015 Adopted	% Change FY14 to FY15	FY2016 Proposed	% Change FY15 to FY16
Beginning Fund Balance	\$ 101,821	\$ 101,821	\$ 80,186	\$ 80,186	\$ 78,308	-2.3%	\$ 78,308	0.0%
Sources of Funds:								
Fines and Forfeitures:								
State Confiscated Property	-	33,743	-	57,917	-	n/a	-	n/a
Miscellaneous Revenues:								
Proceeds-Surplus Equip	-	15,509	-	12,531	-	n/a	-	n/a
Gain/Loss on Investments	-	(3,723)	-	2,983	-	n/a	-	n/a
Total Sources	-	45,529	-	73,431	-	n/a	-	n/a
Uses of Funds:								
Public Safety:								
Crime Mapping Program Subsc	-	2,388	-	-	-	n/a	-	n/a
Summer Heatwave	-	9,908	-	7,093	-	n/a	-	n/a
Command Central/Tipsoft Sub:	-	5,472	-	-	-	n/a	-	n/a
GPD's BOLD Program	-	5,761	-	9,777	-	n/a	-	n/a
Crash Reporting Software	-	640	-	-	-	n/a	-	n/a
You and the Law Crime Preveni	-	14,998	-	-	-	n/a	-	n/a
Advanced Tasers	-	-	-	23,648	-	n/a	-	n/a
Homeland Security	-	-	-	26,127	-	n/a	-	n/a
Radios for Traffic Unit	-	-	-	8,664	-	n/a	-	n/a
Reichert House	-	27,997	-	-	-	n/a	-	n/a
Total Uses	-	67,164	-	75,309	-	n/a	-	n/a
Planned addition to (appropriation of) fund balance	-	(21,635)	-	(1,878)	-	n/a	-	n/a
Ending Fund Balance	\$ 101,821	\$ 80,186	\$ 80,186	\$ 78,308	\$ 78,308	-2.3%	\$ 78,308	0.0%

FY2015 Revenue	\$ 37,621
FY2015 Expenditures	(19,852)
Previously Appropriated Funds	(48,786)
Fund Balance Available for Appropriation for FY2015 as of 3/31/2015	\$ 47,291

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 reduction of fund balance is due to the proposed continuation of the appropriation of funds for the Mounted Unit and the Joint Aviation programs.
The fund balance within this fund is restricted.

	FY2013 Adopted	FY2013 Actual	FY2014 Adopted	FY2014 Actual	FY2015 Adopted	% Change FY14 to FY15	FY2016 Proposed	% Change FY15 to FY16
Beginning Fund Balance	\$ 4,881,045	\$ 4,881,045	\$ 4,128,591	\$ 4,128,591	\$ 1,507,999	-63.5%	\$ 1,507,999	0.0%
Sources of Funds:								
Fines and Forfeitures:								
Federal Confiscated Property	-	701,672	-	317,647	-	n/a	-	n/a
Miscellaneous Revenues:								
Gain/Loss on Investments	-	110,602	-	-	-	n/a	-	n/a
Insurance Recovery	-	35,608	-	-	-	n/a	-	n/a
Transfers:								
General Fund (001)	-	2,280	-	88,305	-	n/a	-	n/a
Fleet Fund (501)	-	25,957	-	-	-	n/a	-	n/a
ARRA Grants (112)	-	634	-	-	-	n/a	-	n/a
Total Sources	-	876,753	-	405,952	-	n/a	-	n/a
Uses of Funds:								
Public Safety:								
Joint Aviation Unit	-	124,869	-	75,112	-	n/a	83,799	n/a
Mounted Unit	-	41,681	-	45,126	-	n/a	67,499	n/a
Legal Office Expenses	-	15,782	-	7,195	-	n/a	-	n/a
Special Investigations	-	8,091	-	-	-	n/a	-	n/a
CPD HQ Annex	-	30,722	-	1,466,950	-	n/a	-	n/a
Violent Crime Response	-	312	-	-	-	n/a	-	n/a
Police Beat Show	-	45,375	-	49,500	-	n/a	-	n/a
COPS Universal Hiring Grant	-	15,256	-	-	-	n/a	-	n/a
SID Nextel Communications	-	5,551	-	4,157	-	n/a	-	n/a
Scheduling Software	-	17,360	-	17,360	-	n/a	-	n/a
radKIDS	-	-	-	6,292	-	n/a	-	n/a
Reichert House Classrooms	-	-	-	99,900	-	n/a	-	n/a
SWAT Tactical Vests	-	-	-	40,740	-	n/a	-	n/a
Video Production Equip	-	-	-	9,457	-	n/a	-	n/a
Transfers:								
General Capital Prj (302)	-	-	-	704,611	-	n/a	-	n/a
FFGFC05 Capital Prj (332)	-	1,324,208	-	500,144	-	n/a	-	n/a
Total Uses	-	1,629,207	-	3,026,544	-	n/a	151,298	n/a
Planned addition to (appropriation of) fund balance	-	(752,454)	-	(2,620,592)	-	n/a	(151,298)	n/a
Ending Fund Balance	\$ 4,881,045	\$ 4,128,591	\$ 4,128,591	\$ 1,507,999	\$ 1,507,999	-63.5%	\$ 1,356,701	-10.0%

FY2015 Revenue	\$ 150,372
FY2015 Expenditures	(169,237)
Previously Appropriated Funds	(401,512)
Fund Balance Available for Appropriation for FY2015 as of 3/31/2015	\$ 1,087,622

Police Billable Overtime Fund
Fund 110

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

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

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

Fund Balance: The fund balance changes below reflect intentional usage of previous years accumulation to maintain a break-even philosophy. Fee structure changes will address future concerns.

The fund balance within this fund is committed.

	FY2013 Adopted	FY2013 Actual	FY2014 Adopted	FY2014 Actual	FY2015 Adopted	% Change FY14 to FY15	FY2016 Proposed	% Change FY15 to FY16
Beginning Fund Balance	\$ 413	\$ 413	\$ 1,587	\$ 1,587	\$ 2,244	41.4%	\$ 1,345	-40.1%
Sources of Funds:								
Charges for Services:								
Billable Overtime	620,000	611,343	620,000	645,844	627,269	1.2%	658,632	5.0%
Transfers:								
General Fund (001)	-	52,909	-	1,649	-	n/a	-	n/a
Total Sources	620,000	664,252	620,000	647,493	627,269	1.2%	658,632	5.0%
Uses of Funds:								
Public Safety:								
City Events	123,234	107,582	124,934	99,713	124,934	0.0%	124,934	0.0%
Non-City Events	481,090	555,496	489,452	547,123	503,234	2.8%	509,093	1.2%
Total Uses	604,324	663,078	614,386	646,836	628,168	2.2%	634,027	0.9%
Planned addition to (appropriation of) fund balance	15,676	1,174	5,614	657	(899)	-116.0%	24,605	-2836.9%
Ending Fund Balance	\$ 16,089	\$ 1,587	\$ 7,201	\$ 2,244	\$ 1,345	-81.3%	\$ 25,950	1829.4%

FY2015 Revenue	\$ 627,269
FY2015 Expenditures	(329,835)
Previously Appropriated Funds	(298,333)
Fund Balance Available for Appropriation for FY2015 as of 3/31/2015	\$ 1,345

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:
There are no signification changes in fund balance.
The fund balance within this fund is restricted.

	FY2013 Adopted	FY2013 Actual	FY2014 Adopted	FY2014 Actual	FY2015 Adopted	% Change FY14 to FY15	FY2016 Proposed	% Change FY15 to FY16
Beginning Fund Balance	\$ (3,003,883)	\$ (3,003,883)	\$ (2,499,110)	\$ (2,499,110)	\$ (2,119,694)	-15.2%	\$ (2,119,692)	0.0%
Sources of Funds:								
Miscellaneous Revenue:								
Investment Income	-	(21,798)	-	5,831	-	n/a	-	n/a
Other Contributions	-	11	-	-	-	n/a	-	n/a
Transfers From:								
Downtown Redev Trust	493,170	538,647	493,170	661,876	617,430	25.2%	617,032	-0.1%
Fifth Ave Redev Trust	196,487	349,768	196,361	246,487	266,127	35.5%	266,132	0.0%
College Park/Univ Hgts	779,987	784,917	747,647	613,775	643,452	-13.9%	643,452	0.0%
Eastside Trust	170,559	160,198	170,676	208,773	186,674	9.4%	186,674	0.0%
Total Sources	1,640,203	1,811,743	1,607,854	1,736,742	1,713,683	6.6%	1,713,290	0.0%
Uses of Funds:								
General Government:								
Clerk of Commission	21,939	22,250	22,368	-	-	-100.0%	-	n/a
City Attorney	63,516	40,562	60,657	62,417	61,863	2.0%	65,091	5.2%
Economic Environment:								
CRA Administration	1,134,100	1,029,929	1,216,458	1,083,920	1,256,333	3.3%	1,265,564	0.7%
CRA Notes/Loans	400,378	167,183	377,113	150,135	376,328	-0.2%	377,286	0.3%
Transfers to:								
OPEB Debt Service (231)	29,875	29,785	43,115	42,119	-	-100.0%	-	n/a
POB-S2003a Debt Svc (226)	17,261	17,261	18,735	18,735	19,157	2.3%	22,882	19.4%
Total Uses	1,667,069	1,306,970	1,738,446	1,357,326	1,713,681	-1.4%	1,730,823	1.0%
Planned addition to (appropriation of) fund balance	(26,866)	504,773	(130,592)	379,416	2	-100.0%	(17,533)	-876750.0%
Ending Fund Balance	\$ (3,030,749)	\$ (2,499,110)	\$ (2,629,702)	\$ (2,119,694)	\$ (2,119,692)	-19.4%	\$ (2,137,225)	0.8%

FY2015 Revenue	\$ 1,713,683
FY2015 Expenditures	(751,915)
Previously Appropriated Funds	(964,016)
Fund Balance Available for Appropriation for FY2015 as of 3/31/2015	\$ (2,121,942)

* Negative fund balance is due to advances from the General Fund for specific projects

American Recovery & Reinvestment Act Fund
Fund 112

Description: The American Recovery & Reinvestment Act (ARRA) Fund is used to account for multiple ARRA grants, which are restricted in purpose and are segregated from other grants to provide for more transparent reporting of stimulus funding.

Funding Source: Sources in this fund are all from federal grant stimulus packages. Appropriations do not occur until the grant has been awarded.

Legal Basis: This fund was established in 2009 for non-capital grants received as part of the economic stimulus program. These funds are not recognized until received.

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

The fund balance within this fund is restricted.

	FY2013 Adopted	FY2013 Actual	FY2014 Adopted	FY2014 Actual	FY2015 Adopted	% Change FY14 to FY15	FY2016 Proposed	% Change FY15 to FY16
Beginning Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -	n/a	\$ -	n/a
Sources of Funds:								
Intergovernmental:								
Federal Grants	-	132,334	-	7,345	-	n/a	-	n/a
Total Sources	-	132,334	-	7,345	-	n/a	-	n/a
Uses of Funds:								
Public Safety:								
ICAC-GPD	-	131,700	-	7,345	-	n/a	-	n/a
Transfers:								
Federal Forfeiture (109)	-	634	-	-	-	n/a	-	n/a
Total Uses	-	132,334	-	7,345	-	n/a	-	n/a
Planned addition to (appropriation of) fund balance	-	-	-	-	-	n/a	-	n/a
Ending Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -	n/a	\$ -	n/a

FY2015 Revenue	\$ -
FY2015 Expenditures	-
Previously Appropriated Funds	-
Fund Balance Available for Appropriation for FY2015 as of 3/31/2015	\$ -

Street, Sidewalk and Ditch Improvement Fund

Fund 113

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

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

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

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

	FY2013 Adopted	FY2013 Actual	FY2014 Adopted	FY2014 Actual	FY2015 Adopted	% Change FY14 to FY15	FY2016 Proposed	% Change FY15 to FY16
Beginning Fund Balance	\$ 165,072	\$ 165,072	\$ 156,669	\$ 156,669	\$ 164,492	5.0%	\$ 167,642	1.9%
Sources of Funds:								
Miscellaneous Revenue:								
Special Assessments	2,500	455	2,500	455	750	-70.0%	1,000	33.3%
Interest Special Assessments	-	-	400	186	400	0.0%	400	0.0%
Investment Income	3,300	(8,858)	2,900	7,182	2,000	-31.0%	2,000	0.0%
Total Sources	5,800	(8,403)	5,800	7,823	3,150	-45.7%	3,400	7.9%
Uses of Funds:								
Transporation:								
Street & Sidewalk Projects	-	-	-	-	-	n/a	-	n/a
Total Uses	-	-	-	-	-	n/a	-	n/a
Planned addition to (appropriation of) fund balance	5,800	(8,403)	5,800	7,823	3,150	-45.7%	3,400	7.9%
Ending Fund Balance	\$ 170,872	\$ 156,669	\$ 162,469	\$ 164,492	\$ 167,642	3.2%	\$ 171,042	2.0%

FY2015 Revenue	\$ 1,639
FY2015 Expenditures	-
Previously Appropriated Funds	-
Fund Balance Available for Appropriation for FY2015 as of 3/31/2015	\$ 166,131

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 has been 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.

	FY2013 Adopted	FY2013 Actual	FY2014 Adopted	FY2014 Actual	FY2015 Adopted	% Change FY14 to FY15	FY2016 Proposed	% Change FY15 to FY16
Beginning Fund Balance	\$ 79,761	\$ 79,761	\$ 241,628	\$ 241,628	\$ 287,856	19.1%	\$ 337,856	17.4%
Sources of Funds:								
Charges for Services:								
Rental of City Property	190,000	300,532	220,000	66,242	-	-100.0%	-	n/a
Miscellaneous Revenue:								
Other Revenues	70	54	70	36	-	-100.0%	-	n/a
Investment Income	1,800	(11,725)	1,800	6,624	-	-100.0%	-	n/a
Transfers from:								
General Fund (001)	50,000	50,000	50,000	50,000	50,000	0.0%	50,000	0.0%
Total Sources	241,870	338,861	271,870	122,902	50,000	-81.6%	50,000	0.0%
Uses of Funds:								
Economic Environment:								
Technological Incubator	211,500	176,994	229,500	76,674	-	-100.0%	-	n/a
GTEC Capital Improvements	-	-	-	-	-	n/a	50,000	n/a
Total Uses	211,500	176,994	229,500	76,674	-	-100.0%	50,000	n/a
Planned addition to (appropriation of) fund balance	30,370	161,867	42,370	46,228	50,000	18.0%	-	-100.0%
Ending Fund Balance	\$ 110,131	\$ 241,628	\$ 283,998	\$ 287,856	\$ 337,856	19.0%	\$ 337,856	0.0%

FY2015 Revenue	\$ 52,264
FY2015 Expenditures	(10,660)
Reserved SFC Contract Obligations	(150,000)
Previously Appropriated Funds	(139,340)
Fund Balance Available for Appropriation for FY2015 as of 3/31/2015	\$ 40,120

Miscellaneous Grants Fund

Fund 115

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

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

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

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

The fund balance within this fund is restricted.

	FY2013 Adopted	FY2013 Actual	FY2014 Adopted	FY2014 Actual	FY2015 Adopted	% Change FY14 to FY15	FY2016 Proposed	% Change FY15 to FY16
Beginning Fund Balance	\$ 477,984	\$ 477,984	\$ 117,133	\$ 117,133	\$ 80,545	-31.2%	\$ 80,545	0.0%
Sources of Funds:								
Intergovernmental:								
Federal Grants	-	3,390,410	-	3,659,547	-	n/a	-	n/a
State Grants	-	2,401,161	-	1,782,020	-	n/a	-	n/a
Transfers from:								
General Fund (001)	-	4,617	-	42,483	-	n/a	-	n/a
Cultural Affairs Fund (107)	-	-	-	9,100	-	n/a	-	n/a
Misc Special Revenue(123)	-	-	-	15,000	-	n/a	-	n/a
General Capital Prj (302)	-	122,093	-	-	-	n/a	-	n/a
Stormwater Mgmt (413)	-	238,091	-	-	-	n/a	-	n/a
Stormwater Capital (414)	-	12,326	-	700,000	-	n/a	-	n/a
CIRB of 2005 (335)	-	(162,334)	-	-	-	n/a	-	n/a
Tourist Product Dev (130s)	-	22,500	-	-	-	n/a	-	n/a
Total Sources	-	6,028,864	-	6,208,150	-	n/a	-	n/a
Uses of Funds:								
General Government:								
Facilities Mgmt Grants	-	-	-	5,881	-	n/a	-	n/a
Public Safety:								
GPD Grants	609,963	1,312,061	153,174	1,354,165	-	-100.0%	-	n/a
GFR Grants	394,200	707,469	-	809,925	-	n/a	-	n/a
Physical Environment:								
Public Works Grants	-	3,151,842	-	2,118,553	-	n/a	-	n/a
Transportation:								
Public Works Grants	-	1,030,279	-	1,701,945	-	n/a	-	n/a
Economic Environment:								
Neighborhood Impr Grants	-	120,264	-	176,477	-	n/a	-	n/a
Cultural & Recreation:								
PRCA Grants	-	-	-	65,181	-	n/a	-	n/a
Transfer to:								
General Fund (001)	-	35,525	-	11,322	-	n/a	-	n/a
TPD Grant Fund (136)	-	-	-	1,289	-	n/a	-	n/a
Stormwater Capital (414)	-	32,275	-	-	-	n/a	-	n/a
Total Uses	1,004,163	6,389,715	153,174	6,244,738	-	-100.0%	-	n/a
Planned addition to (appropriation of) fund balance	(1,004,163)	(360,851)	(153,174)	(36,588)	-	-100.0%	-	n/a
Ending Fund Balance	\$ (526,179)	\$ 117,133	\$ (36,041)	\$ 80,545	\$ 80,545	-323.5%	\$ 80,545	0.0%

FY2015 Revenue	\$ 15,606,699
FY2015 Expenditures	(8,068,685)
Previously Appropriated Funds	(5,416,055)
Fund Balance Available for Appropriation for FY2015 as of 3/31/2015	\$ 2,202,504

* Revenues associated with some grants are done by reimbursement after the expenditures are made. This results in timing issues.

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.

	FY2013 Adopted	FY2013 Actual	FY2014 Adopted	FY2014 Actual	FY2015 Adopted	% Change FY14 to FY15	FY2016 Proposed	% Change FY15 to FY16
Beginning Fund Balance	\$ 2,569,418	\$ 2,569,418	\$ 2,686,174	\$ 2,686,174	\$ 2,900,437	8.0%	\$ 2,932,437	1.1%
Sources of Funds:								
Charges for Services:								
Trans Concurrency Dev	-	289,022	-	183,351	-	n/a	-	n/a
Trans Mobility Program	-	-	-	465,512	-	n/a	-	n/a
Miscellaneous Revenue:								
Investment Income	30,185	52,674	30,185	41,592	32,000	6.0%	32,960	3.0%
Total Sources	30,185	341,696	30,185	690,455	32,000	6.0%	32,960	3.0%
Uses of Funds:								
Transportation:								
TCEA Projects	-	224,940	-	476,192	-	n/a	-	n/a
Total Uses	-	224,940	-	476,192	-	n/a	-	n/a
Planned addition to (appropriation of) fund balance	30,185	116,756	30,185	214,263	32,000	6.0%	32,960	3.0%
Ending Fund Balance	\$ 2,599,603	\$ 2,686,174	\$ 2,716,359	\$ 2,900,437	\$ 2,932,437	8.0%	\$ 2,965,397	1.1%

FY2015 Revenue	\$ 117,291
FY2015 Expenditures	(275,972)
Previously Appropriated Funds	(2,020,514)
Fund Balance Available for Appropriation for FY2015 as of 3/31/2015	\$ 721,242

Water/Wastewater Infrastructure Fund
Fund 117

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

Funding Source: Sources in this fund are half of the collections on surcharges for water and wastewater. It is Adopted in the FY15/16 budget for the surcharges to be eliminated and the remaining fund balance to allocated to appropriate projects.

Legal Basis: Resolution #030223 specifies that expenditures will be based on: 20% for Health/Safety/ Environmental Projects, 20% for Affordable Housing and 60% for Programmed Extensions.

Fund Balance: The increase in fund balance in FY16 reflects the anticipating transfer from GRU. The use of these funds will be appropriated at a later date.

The fund balance within this fund is committed.

	FY2013 Adopted	FY2013 Actual	FY2014 Adopted	FY2014 Actual	FY2015 Adopted	% Change FY14 to FY15	FY2016 Proposed	% Change FY15 to FY16
Beginning Fund Balance	\$ 1,129,962	\$ 1,129,962	\$ 1,146,653	\$ 1,146,653	\$ 1,222,826	6.6%	\$ 622,826	-49.1%
Sources of Funds:								
Miscellaneous Revenue:								
Investment Income	20,000	(68,250)	20,000	58,317	-	-100.0%	-	n/a
Transfers from:								
GRU	-	-	-	-	-		250,000	
General Fund (001)	128,775	122,652	130,816	115,266	-	-100.0%	-	n/a
Total Sources	148,775	54,402	150,816	173,583	-	-100.0%	250,000	n/a
Uses of Funds:								
Physical Environment:								
Health, Safety & Env Projects	29,755	-	30,163	17,418	-	-100.0%	-	n/a
Affordable Housing Projects	29,755	-	30,163	4,360	-	-100.0%	-	n/a
Programmed Extension	89,265	37,711	90,490	23,485	-	-100.0%	-	n/a
One-Stop Center	-	-	-	52,147				
Transfers to:								
GRU	-	-	-	-	475,000	n/a	-	-100.0%
General Fund (001)	-	-	-	-	125,000	n/a	-	-100.0%
Total Uses	148,775	37,711	150,816	97,410	600,000	297.8%	-	-100.0%
Planned addition to (appropriation of) fund balance	-	16,691	-	76,173	(600,000)	n/a	250,000	-141.7%
Ending Fund Balance	\$ 1,129,962	\$ 1,146,653	\$ 1,146,653	\$ 1,222,826	\$ 622,826	-45.7%	\$ 872,826	40.1%

FY2015 Revenue	\$ 9,639
FY2015 Expenditures	(349,048)
Previously Appropriated Funds	(823,804)
Fund Balance Available for Appropriation for FY2015 as of 3/31/2015	\$ 59,613

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.

	FY2013 Adopted	FY2013 Actual	FY2014 Adopted	FY2014 Actual	FY2015 Adopted	% Change FY14 to FY15	FY2016 Proposed	% Change FY15 to FY16
Beginning Fund Balance	\$ 316,253	\$ 316,253	\$ 568,790	\$ 568,790	\$ 595,720	4.7%	\$ 595,720	0.0%
Sources of Funds:								
Intergovernmental:								
State Grant	-	278,009	-	248,801	-	n/a	-	n/a
Miscellaneous Revenue:								
Investment Income	-	8,655	-	11,914	-	n/a	-	n/a
Principal	-	13,752	-	12,486	-	n/a	-	n/a
Total Sources	-	300,416	-	273,201	-	n/a	-	n/a
Uses of Funds:								
Economic Environment:								
SHIP Programs	-	47,879	-	246,271	-	n/a	-	n/a
Total Uses	-	47,879	-	246,271	-	n/a	-	n/a
Planned addition to (appropriation of) fund balance	-	252,537	-	26,930	-	n/a	-	n/a
Ending Fund Balance	\$ 316,253	\$ 568,790	\$ 568,790	\$ 595,720	\$ 595,720	4.7%	\$ 595,720	0.0%

FY2015 Revenue	\$ 533,711
FY2015 Expenditures	(180,204)
Previously Appropriated Funds	(669,317)
Fund Balance Available for Appropriation for FY2015 as of 3/31/2015	<u>\$ 279,910</u>

* Revenues associated with some grants are done by reimbursement after the expenditures are made. This results in timing issues

Small Business Loan Fund

Fund 121

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

Funding Source: The source for this fund is an insurance settlement associated with the United Gainesville Community Development Corporation in FY2005.

Legal Basis: This fund was established in 2005 for CDBG related activities.

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

The fund balance within this fund is restricted.

	FY2013 Adopted	FY2013 Actual	FY2014 Adopted	FY2014 Actual	FY2015 Adopted	% Change FY14 to FY15	FY2016 Proposed	% Change FY15 to FY16
Beginning Fund Balance	\$ 71,201	\$ 71,201	\$ 71,201	\$ 71,201	\$ 71,201	0.0%	\$ 71,201	0.0%
Sources of Funds:								
Miscellaneous Revenue	-	-	-	-	-	n/a	-	n/a
Total Sources	-	-	-	-	-	n/a	-	n/a
Uses of Funds:								
Economic Environment:								
Project Expenditures	-	-	-	-	-	n/a	-	n/a
Total Uses	-	-	-	-	-	n/a	-	n/a
Planned addition to (appropriation of) fund balance	-	-	-	-	-	n/a	-	n/a
Ending Fund Balance	\$ 71,201	\$ 71,201	\$ 71,201	\$ 71,201	\$ 71,201	0.0%	\$ 71,201	0.0%

FY2015 Revenue	\$ -
FY2015 Expenditures	-
Previously Appropriated Funds	-
Fund Balance Available for Appropriation for FY2015 as of 3/31/2015	<u>\$ 71,201</u>

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: There are no significant changes to fund balance.

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

	FY2013 Adopted	FY2013 Actual	FY2014 Adopted	FY2014 Actual	FY2015 Adopted	% Change FY14 to FY15	FY2016 Proposed	% Change FY15 to FY16
Beginning Fund Balance	\$ 967,981	\$ 967,981	\$ 1,467,166	\$ 1,467,166	\$ 1,846,189	25.8%	\$ 1,846,189	0.0%
Sources of Funds:								
Intergovernmental:								
Federal Grants	-	13,819	-	6,996	-	n/a	-	n/a
Grants-Other Local Units	-	9,816	-	9,022	-	n/a	-	n/a
LAA Specialty Vehicle Tag	5,000	5,508	5,000	5,098	5,000	0.0%	5,000	0.0%
County Contribution	-	61,000	-	179,000	-	n/a	-	n/a
Charges for Services:								
Miscellaneous Charges	-	7,334	693	5,622	-	-100.0%	-	n/a
Traffic Eng Prj Reimbrse	-	-	-	97,328	-		-	
One-Stop (Utility Reimbrs)	-	-	-	13,797	-		-	
Environmental Mitigation	-	43,713	-	-	-	n/a	-	n/a
Registration Fees	-	10,993	-	4,895	-	n/a	-	n/a
Law Enforcement Services	-	-	-	20,448	-		-	
Police Training	-	36,245	-	38,626	-	n/a	-	n/a
Fines & Forfeitures:								
Court Fines	50,000	54,478	50,000	52,384	50,000	0.0%	50,000	0.0%
Parking Fines	-	117	-	45	-	n/a	-	n/a
Miscellaneous:								
Interest on Investments	-	2,972	-	3,097	-	n/a	-	n/a
Rental of City Property	250,000	250,350	250,000	250,508	250,000	0.0%	250,000	0.0%
Litigation Settlement	-	-	-	50,000	-		-	
Other Miscellaneous	-	-	-	71,910	-		-	
Other Contributions	-	221,779	-	374,435	-	n/a	-	n/a
Transfer from:								
General Fund (001)	238,500	312,069	238,500	293,067	328,500	37.7%	238,500	-27.4%
Tourist Product Dev (130s)	-	44,279	-	-	-	n/a	-	n/a
Total Sources	543,500	1,074,472	544,193	1,476,278	633,500	16.4%	543,500	-14.2%

Uses of Funds:

General Government:

Hippodrome Rental	250,000	250,000	250,000	250,000	250,000	0.0%	250,000	0.0%
Consulting-Legal Services	38,500	10,369	38,500	5,928	38,500	0.0%	38,500	0.0%
Neighborhood Planning Prg	-	2,505	-	594	-	n/a	-	n/a

Public Safety:

GPD Projects	50,000	141,277	50,000	121,005	50,000	0.0%	50,000	0.0%
GFR Projects	-	16,297	-	25,414	-	n/a	-	n/a

Transportation:

Traffic Signal Contracts	-	-	-	97,328				
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Economic Environment:

Affordable Housing	-	-	-	1,744				
QTIs	-	-	-	-	90,000	n/a	-	-100.0%

Miscellaneous Special Revenue Fund
Fund 123

	FY2013 Adopted	FY2013 Actual	FY2014 Adopted	FY2014 Actual (Preaudit)	FY2015 Adopted	% Change FY14 to FY15	FY2016 Plan	% Change FY15 to FY16
Uses of Funds:								
Human Services:								
Homelessness Programs	200,000	100,944	200,000	490,759	200,000	0.0%	200,000	0.0%
Cultural & Recreation:								
PRCA Projects	-	48,895	-	85,483	(72,927)	n/a	-	-100.0%
LAA Speciality License Tags	5,000	5,000	5,000	4,000	5,000	0.0%	5,000	0.0%
Transfers to:								
General Fund	-	-	-	-	72,927	n/a	-	-100.0%
Miscellaneous Grants (115)	-	-	-	15,000	-	n/a	-	n/a
Total Uses	543,500	575,287	543,500	1,097,255	633,500	16.6%	543,500	-14.2%
Planned addition to (appropriation of) fund balance	-	499,185	693	379,023	-	-100.0%	-	n/a
Ending Fund Balance	\$ 967,981	\$ 1,467,166	\$ 1,467,859	\$ 1,846,189	\$ 1,846,189	25.8%	\$ 1,846,189	0.0%

FY2015 Revenue	\$ 1,868,502
FY2015 Expenditures	(955,160)
Previously Appropriated Funds	(2,284,628)
Fund Balance Available for Appropriation for FY2015 as of 3/31/2015	\$ 474,903

* Revenues associated with some grants are done by reimbursement after the expenditures are made. This results in timing issues.

Tourist Product Development Funds
Fund 124, 127, 130, 131, 132,136 & 137

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.

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

The fund balance within this fund is restricted.

	FY2013 Adopted	FY2013 Actual	FY2014 Adopted	FY2014 Actual	FY2015 Adopted	% Change FY14 to FY15	FY2016 Proposed	% Change FY15 to FY16
Beginning Fund Balance	\$ 371,013	\$ 371,013	\$ 166,633	\$ 166,633	\$ 245,242	47.2%	\$ 167,908	-31.5%
Sources of Funds:								
Intergovernmental:								
County Contribution	-	664,703	-	661,025	-	n/a	-	n/a
Transfer from:								
Miscellaneous Grants (115)	-	-	-	1,289	-		-	
Tourist Product Dev (130)	-	22,384	-	-	-	n/a	-	n/a
Total Sources	-	687,087	-	662,314	-	n/a	-	n/a
Uses of Funds:								
Cultural & Recreation:								
Administration	48,477	141,400	36,315	72,307	77,334	113.0%	81,597	5.5%
Programs	-	351,054	-	55,371	-	n/a	-	n/a
Art Institutions & Assoc	-	309,850	-	456,027	-	n/a	-	n/a
Transfers:								
Tourist Prod Dev (124)	-	22,384	-	-	-	n/a	-	n/a
Misc. Special Revenue (123)	-	66,779	-	-	-	n/a	-	n/a
Total Uses	48,477	891,467	36,315	583,705	77,334	113.0%	81,597	5.5%
Planned addition to (appropriation of) fund balance	(48,477)	(204,380)	(36,315)	78,609	(77,334)	113.0%	(81,597)	5.5%
Ending Fund Balance	\$ 322,536	\$ 166,633	\$ 130,318	\$ 245,242	\$ 167,908	28.8%	\$ 86,311	-48.6%
FY2015 Revenue								
				\$ 617,938				
FY2015 Expenditures				(520,037)				
Previously Appropriated Funds				(333,245)				
Fund Balance Available for Appropriation for FY2015 as of 3/31/2015				\$ 9,898				

Proportionate Fair Share Program Fund
Fund 128

Description: The Proportionate Fair Share Program Fund is used to account for developer contributions and related projects associated with proportionate fair share agreements. This allows developments outside of the TCEA to proceed by contributing towards traffic & transit improvements.

Funding Source: Sources for this fund are received from developers. Appropriations do not occur until the agreements have been finalized.

Legal Basis: In accordance with the City's Land Development Code's Proportionate Fair-Share Program, as authorized by FS 163.3180.

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

The fund balance within this fund is restricted.

	FY2013 Adopted	FY2013 Actual	FY2014 Adopted	FY2014 Actual	FY2015 Adopted	% Change FY14 to FY15	FY2016 Proposed	% Change FY15 to FY16
Beginning Fund Balance	\$ 124,172	\$ 124,172	\$ 58,293	\$ 58,293	\$ -	-100.00%	\$ -	n/a
Sources of Funds:								
Charges for Services:								
Proportionate Dev Fees	-	-	-	-	-	n/a	-	n/a
Total Sources	-	-	-	-	-	n/a	-	n/a
Uses of Funds:								
Transportation								
Proportionate Fair Share Prjts	-	65,879	-	58,293	-	n/a	-	n/a
Total Uses	-	65,879	-	58,293	-	n/a	-	n/a
Planned addition to (appropriation of) fund balance	-	(65,879)	-	(58,293)	-	n/a	-	n/a
Ending Fund Balance	\$ 124,172	\$ 58,293	\$ 58,293	\$ -	\$ -	-100.00%	\$ -	n/a

FY2015 Revenue	\$ -
FY2015 Expenditures	-
Previously Appropriated Funds	-
Fund Balance Available for Appropriation for FY2015 as of 3/31/2015	\$ -

Fire Assessment Fund
Fund 135

Description: The Fire Assessment Fund is used to account for special fire assessment fees, which will be used to offset expenses associated with the fire department.

Funding Source: Sources for this fund are solely special fire assessment fees.

Legal Basis: Every year, this special assessment fee gets approved by the City Commission by resolution.

Fund Balance: The revenue and expenditures associated with the Fire Assessment fee will be collected and paid in the General fund. The transition was made during FY15 due to an accounting methodology.
The fund balance within this fund is restricted.

	FY2013 Adopted	FY2013 Actual	FY2014 Adopted	FY2014 Actual	FY2015 Adopted	% Change FY14 to FY15	FY2016 Proposed	% Change FY15 to FY16
Beginning Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -	n/a	\$ -	n/a
Sources of Funds:								
Permits, Fees, Assessments:								
Fire Assessment Fees	5,195,403	5,156,311	5,275,526	5,220,848	5,338,886	1.2%	-	-100.0%
Total Sources	5,195,403	5,156,311	5,275,526	5,220,848	5,338,886	1.2%	-	-100.0%
Uses of Funds:								
Public Safety:								
Administration	140,325	133,409	154,825	124,668	155,200	0.2%	-	-100.0%
Transfer to:								
General Fund (001)	5,055,078	5,022,902	5,120,701	5,096,180	5,183,686	1.2%	-	-100.0%
Total Uses	5,195,403	5,156,311	5,275,526	5,220,848	5,338,886	1.2%	-	-100.0%
Planned addition to (appropriation of) fund balance	-	-	-	-	-	n/a	-	n/a
Ending Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -	n/a	\$ -	n/a

FY2015 Revenue	\$ -
FY2015 Expenditures	-
Previously Appropriated Funds	-
Fund Balance Available for Appropriation for FY2015 as of 3/31/2015	\$ -

*The revenues and expense within this fund are being shifted to the General Fund due to an accounting change.

Evergreen Cemetery Trust Fund
Fund 602

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

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

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

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

	FY2013 Adopted	FY2013 Actual	FY2014 Adopted	FY2014 Actual	FY2015 Adopted	% Change FY14 to FY15	FY2016 Proposed	% Change FY15 to FY16
Beginning Fund Balance	\$ 1,538,514	\$ 1,538,514	\$ 1,674,960	\$ 1,674,960	\$ 1,782,361	6.41%	\$ 1,611,520	-9.59%
Sources of Funds:								
Charges for Services:								
Perpetual Care	8,000	3,953	8,400	4,706	4,072	-51.52%	4,194	3.00%
Miscellaneous Revenues:								
Investment Income	25,500	294,698	26,775	233,800	27,613	3.13%	28,442	3.00%
Total Sources	33,500	298,651	35,175	238,506	31,685	-9.92%	32,636	3.00%
Uses of Funds:								
Physical Environment:								
Evergreen Repairs & Impr	-	-	-	-	40,680	n/a	-	-100.00%
Evergreen Irrigation	-	43,019	-	-	-	n/a	-	n/a
Transfer to:								
General Fund (001)	119,186	119,186	131,105	131,105	161,846	23.45%	178,031	10.00%
Total Uses	119,186	162,205	131,105	131,105	202,526	54.48%	178,031	-12.09%
Planned addition to (appropriation of) fund balance	(85,686)	136,446	(95,930)	107,401	(170,841)	78.09%	(145,395)	-14.89%
Ending Fund Balance	\$ 1,452,828	\$ 1,674,960	\$ 1,579,030	\$ 1,782,361	\$ 1,611,520	2.06%	\$ 1,466,125	-9.02%

FY2015 Revenue	\$ 65,655
FY2015 Expenditures	(109,123)
Previously Appropriated Funds	(132,411)
Fund Balance Available for Appropriation for FY2015 as of 3/31/2015	<u>\$ 1,606,482</u>

Downtown Redevelopment Tax Increment Fund
Fund 610

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

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

Legal Basis: The City Commission adopted Resolution R-81-32 on September 21, 1981 for the Downtown Redevelopment area and Resolution 001008 on February 26, 2001 for the expansion area.

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

	FY2013 Adopted	FY2013 Actual	FY2014 Adopted	FY2014 Actual	FY2015 Adopted	% Change FY14 to FY15	FY2016 Proposed	% Change FY15 to FY16
Beginning Fund Balance	\$ 2,270,744	\$ 2,270,744	\$ 2,377,518	\$ 2,377,518	\$ 3,204,904	34.8%	\$ 3,204,904	0.0%
Sources of Funds:								
Taxes:								
Property Tax-County	1,068,373	1,182,169	1,068,373	1,227,112	1,205,037	12.8%	1,248,418	3.6%
Charges for Services:								
Rental of City Property	-	-	-	12,482	-	n/a	-	n/a
Miscellaneous Revenues:								
Investment Income	-	(131,325)	-	102,711	-	n/a	-	n/a
Other Contributions	-	10,121	-	1,300	-	n/a	-	n/a
Transfers from:								
General Fund (001)	642,540	618,151	662,880	638,449	699,701	5.6%	709,390	1.4%
GRU	-	-	-	11,267	-	n/a	-	n/a
Total Sources	1,710,913	1,679,116	1,731,253	1,993,321	1,904,738	10.0%	1,957,808	2.8%
Uses of Funds:								
Economic Environment:								
University Ave Interim Impr	48,587	22,310	48,587	-	-	-100.0%	-	n/a
Plaza	160,000	-	160,000	5,336	99,551	-37.8%	72,705	-27.0%
Downtown Maintenance	64,000	41,476	64,000	63,623	46,132	-27.9%	46,132	0.0%
Streetscape	-	4,437	-	-	-	n/a	-	n/a
Union Street Project	177,007	159,765	177,007	158,258	158,258	-10.6%	158,258	0.0%
Downtown Marketing	50,000	990	50,000	176	-	-100.0%	-	n/a
Façade Grant	30,000	20,046	30,000	19,403	-	-100.0%	-	n/a
Downtown Project	50,000	44,201	50,000	12,585	-	-100.0%	-	n/a
Porters Connection	-	2,130	-	3,658	150,000	n/a	3,000	-98.0%
6th Street Rail-to-Trail	40,000	1,328	40,000	-	-	-100.0%	-	n/a
Bethel Station	-	380	-	-	-	n/a	-	n/a
Depot Building Rehab	-	198,879	-	5,742	-	n/a	-	n/a
The Palms Development	78,479	77,575	78,479	-	-	-100.0%	-	n/a
Jefferson on 2nd Develop.	169,766	152,609	169,766	175,267	175,267	3.2%	175,267	0.0%
5th Ave Commercial Building	-	2,548	-	17	-	n/a	-	n/a
ED Finance Programs	250,000	16,683	250,000	34,992	123,100	-50.8%	167,750	36.3%
Community Partnerships	-	-	-	1,364	135,000	n/a	134,940	0.0%
Power District	-	288,338	-	23,637	400,000	n/a	604,000	51.0%
Transfer to:								
CRA-Operating (111)	512,724	538,647	493,170	661,877	617,430	25.2%	617,032	-0.1%
Total Uses	1,630,563	1,572,342	1,611,009	1,165,935	1,904,738	18.2%	1,979,084	3.9%
Planned addition to (appropriation of) fund balance	80,350	106,774	120,244	827,386	-	-100.0%	(21,276)	n/a
Ending Fund Balance	\$ 2,351,094	\$ 2,377,518	\$ 2,497,762	\$ 3,204,904	\$ 3,204,904	28.3%	\$ 3,183,628	-0.7%
FY2015 Revenue				\$ 2,021,215				
FY2015 Expenditures				(2,484,058)				
Previously Appropriated Funds				(2,662,571)				
Fund Balance Available for Appropriation for FY2015 as of 3/31/2015				\$ 79,490				

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

The fund balance within this fund is restricted.

	FY2013 Adopted	FY2013 Actual	FY2014 Adopted	FY2014 Actual	FY2015 Adopted	% Change FY14 to FY15	FY2016 Proposed	% Change FY15 to FY16
Beginning Fund Balance	\$ 906,754	\$ 906,754	\$ 710,955	\$ 710,955	\$ 815,731	14.7%	\$ 815,731	0.0%
Sources of Funds:								
Taxes:								
Property Tax-County	350,629	329,541	350,629	335,504	332,139	-5.3%	344,096	3.6%
Charges for Services:								
Rental of City Property	-	-	-	13,068	-	n/a	-	n/a
Miscellaneous Revenues:								
Investment Income	-	(40,059)	-	37,169	-	n/a	-	n/a
Other Contributions	-	65,281	-	400	-	n/a	-	n/a
Transfers from:								
General Fund (001)	172,408	172,315	188,884	174,558	188,634	-0.1%	174,650	-7.4%
Total Sources	523,037	527,078	539,513	560,699	520,773	-3.5%	518,746	-0.4%
Uses of Funds:								
Economic Environment:								
FAPS Neighborhood Spruce-up	2,000	-	2,000	-	5,000	150.0%	5,000	0.0%
Residential Acquisition	-	5,100	-	-	-	n/a	-	n/a
FAPS Sidewalk	49,523	15,671	49,523	6,422	38,012	-23.2%	38,330	0.8%
5th Ave Signage/Streetscape	10,600	-	10,600	-	-	-100.0%	-	n/a
Model Block Program	1	130,110	1	-	-	-100.0%	-	n/a
FAPS Maintenance	15,000	12,716	15,000	9,424	5,261	-64.9%	5,261	0.0%
NW 13th St Improvements	112,062	-	112,062	-	-	-100.0%	-	n/a
FAPS Marketing	-	9	-	48	-	n/a	-	n/a
A Quinn Jones Project	2,357	1,189	2,357	28,983	20,000	748.5%	30,000	50.0%
FAPS Project	-	4,262	-	2,361	-	n/a	-	n/a
5th Ave Arts Festival	2,500	2,052	2,500	448	2,500	0.0%	2,500	0.0%
5th Ave Commercial Bldg	-	2,374	-	5	-	n/a	-	n/a
University House	134,188	127,813	134,188	148,873	148,873	10.9%	148,873	0.0%
Façade/Paint Program	3,000	10,010	3,000	4,790	10,000	233.3%	10,000	0.0%
Historic Heritage Trail	-	-	-	184	-	n/a	-	n/a
ED Finance Programs	-	61,803	-	5,642	15,000	n/a	15,000	0.0%
Community Partnerships	-	-	-	2,256	-	n/a	-	n/a
Seminary Lane	-	-	-	-	10,000	n/a	20,000	100.0%
Transfer to:								
FFGFC 02 Debt Srv (225)	52,146	52,145	52,037	52,037	52,164	0.2%	52,169	0.0%
CRA-Operating (111)	144,325	297,623	144,324	194,450	213,963	48.3%	213,963	0.0%
Total Uses	527,702	722,877	527,592	455,923	520,773	-1.3%	541,096	3.9%
Planned addition to (appropriation of) fund balance	(4,665)	(195,799)	11,921	104,776	-	-100.0%	(22,350)	n/a
Ending Fund Balance	\$ 902,089	\$ 710,955	\$ 722,876	\$ 815,731	\$ 815,731	12.8%	\$ 793,381	-2.7%

FY2015 Revenue	\$ 520,773
FY2015 Expenditures	(197,661)
Previously Appropriated Funds	(1,133,763)
Fund Balance Available for Appropriation for FY2015 as of 3/31/2015	\$ 5,080

School Crossing Guard Trust Fund
Fund 617

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

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

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

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

The fund balance within this fund is restricted.

	FY2013 Adopted	FY2013 Actual	FY2014 Adopted	FY2014 Actual	FY2015 Adopted	% Change FY14 to FY15	FY2016 Proposed	% Change FY15 to FY16
Beginning Fund Balance	\$ 80,778	\$ 80,778	\$ 57,008	\$ 57,008	\$ 52,134	-8.5%	\$ 32,662	-37.3%
Sources of Funds:								
Fines and Forfeitures:								
Parking Fines	26,500	23,031	27,500	35,275	24,000	-12.7%	25,000	4.2%
Miscellaneous Revenues:								
Investment Income	-	(3,329)	-	3,323	-	n/a	-	n/a
Total Sources	26,500	19,702	27,500	38,598	24,000	-12.7%	25,000	4.2%
Uses of Funds:								
Transfer to:								
General Fund (001)	43,472	43,472	43,472	43,472	43,472	0.0%	43,472	0.0%
Total Uses	43,472	43,472	43,472	43,472	43,472	0.0%	43,472	0.0%
Planned addition to (appropriation of) fund balance	(16,972)	(23,770)	(15,972)	(4,874)	(19,472)	21.9%	(18,472)	-5.1%
Ending Fund Balance	\$ 63,806	\$ 57,008	\$ 41,036	\$ 52,134	\$ 32,662	-20.4%	\$ 14,190	-56.6%

FY2015 Revenue	\$ 29,302
FY2015 Expenditures	(21,736)
Previously Appropriated Funds	(21,736)
Fund Balance Available for Appropriation for FY2015 as of 3/31/2015	\$ 37,964

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: There are no significant changes to fund balance.
The fund balance within this fund is restricted.

	FY2013 Adopted	FY2013 Actual	FY2014 Adopted	FY2014 Actual	FY2015 Adopted	% Change FY14 to FY15	FY2016 Proposed	% Change FY15 to FY16
Beginning Fund Balance	\$ 7,756,668	\$ 7,756,668	\$ 7,579,504	\$ 7,579,504	\$ 6,928,348	-8.6%	\$ 6,928,348	0.0%
Sources of Funds:								
Taxes:								
Property Tax-County	1,822,768	1,766,166	1,822,768	1,985,275	1,967,052	7.9%	2,037,866	3.6%
Miscellaneous Revenues:								
Investment Income	-	(441,031)	-	428,236	-	n/a	-	n/a
Other Contributions	-	15,000	-	37,155	-	n/a	-	n/a
Transfers from:								
GRU	-	-	-	400,680	-	n/a	-	n/a
General Fund (001)	925,118	923,520	991,048	1,032,912	1,114,516	12.5%	1,169,377	4.9%
Total Sources	2,747,886	2,263,655	2,813,816	3,884,258	3,081,568	9.5%	3,207,243	4.1%
Uses of Funds:								
Economic Environment:								
5th Ave Commercial Building-C	-	4,081	-	35	-	n/a	-	n/a
Innovation District	400,656	241,036	400,656	2,470,970	50,000	-87.5%	250,000	400.0%
Banner Activities-CPUH	3,000	6,322	3,000	-	-	-100.0%	-	n/a
Camden Court	13,371	11,883	13,371	-	-	-100.0%	-	n/a
CPUH ED Finance Programs	150,000	158,967	150,000	49,675	5,000	-96.7%	5,000	0.0%
CPUH Maintenance	55,000	36,955	55,000	47,646	23,774	-56.8%	23,774	0.0%
CPUH Marketing	100,000	3,571	100,000	261	-	-100.0%	-	n/a
CPUH Primary-NW 13th Str.	310,000	-	310,000	-	-	-100.0%	-	n/a
CPUH - S Main Street	-	35,536	-	51,990	-	n/a	500,000	n/a
CPUH Primary-SW 13th Str.	-	273,918	-	4,379	-	n/a	-	n/a
CPUH Primary-SW 6th Street	200,000	-	200,000	-	-	-100.0%	-	n/a
CPUH Professional Services	-	50,256	-	24,927	-	n/a	-	n/a
Depot Rail Trail	-	457,277	-	151,282	-	n/a	-	n/a
Façade Grant Program	100,000	62,055	100,000	113,232	50,000	-50.0%	50,000	0.0%
University Corners	-	-	-	-	1,250,000	n/a	1,250,000	0.0%
Nw 1st Ave.	200,000	18,563	200,000	124,577	325,010	62.5%	468,511	44.2%
NW 3rd Ave Imprvmnts	-	-	-	13,890	-	n/a	-	n/a
NW 5th Ave. Roadway Impr.	100,000	-	100,000	47,675	734,334	634.3%	9,000	-98.8%
Stormwater Management	89,354	163,030	89,354	-	-	-100.0%	-	n/a
SW 12th Street Lighting	165,000	132,452	165,000	-	-	-100.0%	-	n/a
Community Partnerships	-	-	-	1,585	-	n/a	-	n/a
Options/Acquisitions	-	-	-	819,516	-	n/a	-	n/a
Transfer to:								
CRA-FFGFC of 2005 (111)	58,119	58,431	58,119	58,430	58,373	0.4%	58,405	0.1%
CRA-Operating (111)	689,528	726,486	689,528	555,344	585,077	-15.1%	586,389	0.2%
Total Uses	2,634,028	2,440,819	2,634,028	4,535,414	3,081,568	17.0%	3,201,079	3.9%
Planned addition to (appropriation of) fund balance	113,858	(177,164)	179,788	(651,156)	-	-100.0%	6,164	n/a
Ending Fund Balance	\$ 7,870,526	\$ 7,579,504	\$ 7,759,292	\$ 6,928,348	\$ 6,928,348	-10.7%	\$ 6,934,512	0.1%

FY2015 Revenue	\$ 3,315,408
FY2015 Expenditures	(779,194)
Previously Appropriated Funds	(8,675,175)
Fund Balance Available for Appropriation for FY2015 as of 3/31/2015	\$ 789,387

Arts in Public Places Trust Fund

Fund 619

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

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

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

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

The fund balance within this fund is restricted.

	FY2013 Adopted	FY2013 Actual	FY2014 Adopted	FY2014 Actual	FY2015 Adopted	% Change FY14 to FY15	FY2016 Proposed	% Change FY15 to FY16
Beginning Fund Balance	\$ (29,786)	\$ (29,786)	\$ 119,210	\$ 119,210	\$ 65,061	-45.4%	\$ 65,061	0.0%
Sources of Funds:								
Miscellaneous Revenues:								
Investment Income	-	(486)	-	2,189	-	n/a	-	n/a
Transfers from:								
RTS	-	99,000	-	-	-	n/a	-	n/a
General Cap Prjts (302)	-	-	-	62,500	-	n/a	-	n/a
Centralized Garage (334)	-	78,576	-	-	-	n/a	-	n/a
Total Sources	-	177,090	-	64,689	-	n/a	-	n/a
Uses of Funds:								
Cultural & Recreation:								
RTS Bus Fleet & Operations	-	9,600	-	57,600	-	n/a	-	n/a
Administration	-	-	-	29	-	n/a	-	n/a
GPD Headquarters	-	-	-	46,333	-	n/a	-	n/a
Projects	-	9,494	-	14,876	-	n/a	-	n/a
Transfer to:								
General Fund (001)	9,000	9,000	-	-	-	n/a	-	n/a
Total Uses	9,000	28,094	-	118,838	-	n/a	-	n/a
Planned addition to (appropriation of) fund balance	(9,000)	148,996	-	(54,149)	-	n/a	-	n/a
Ending Fund Balance	\$ (38,786)	\$ 119,210	\$ 119,210	\$ 65,061	\$ 65,061	-45.4%	\$ 65,061	0.0%

FY2015 Revenue	\$ 237
FY2015 Expenditures	(65,027)
Previously Appropriated Funds	(56,106)
Fund Balance Available for Appropriation for FY2015 as of 3/31/2015	\$ (55,835)

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: There are no significant changes to fund balance.
The fund balance within this fund is restricted.

	FY2013 Adopted	FY2013 Actual	FY2014 Adopted	FY2014 Actual	FY2015 Adopted	% Change FY14 to FY15	FY2016 Proposed	% Change FY15 to FY16
Beginning Fund Balance	\$ 1,437,665	\$ 1,437,665	\$ 1,627,687	\$ 1,627,687	\$ 1,920,718	18.0%	\$ 1,920,718	0.0%
Sources of Funds:								
Taxes:								
Property Tax-County	389,867	356,801	389,867	357,179	373,865	-4.1%	387,324	3.6%
Charges for Services:								
Rental of City Property	-	-	-	12,325	-	n/a	-	n/a
Miscellaneous Revenues:								
Investment Income	-	(93,970)	-	75,011	-	n/a	-	n/a
Other Contributions	-	10,500	-	550	-	n/a	-	n/a
Transfers from:								
General Fund (001)	188,831	186,570	186,397	185,835	180,552	-3.1%	179,447	-0.6%
Total Sources	578,698	459,901	576,264	630,900	554,417	-3.8%	566,771	2.2%
Uses of Funds:								
Economic Environment:								
Kennedy Homes	150,500	4	150,500	52,415	98,599	-34.5%	96,032	-2.6%
5th Ave Commercial Bldg	-	1,078	-	7	-	n/a	-	n/a
Cotton Club Grocery Store	-	24,922	-	15,649	-	n/a	-	n/a
Duval Improvements	10,000	-	10,000	500	-	-100.0%	-	n/a
East Univ. Ave Medians	-	1,470	-	281	-	n/a	-	n/a
Eastside Maintenance	-	21,476	-	16,558	13,532	n/a	13,532	0.0%
Eastside Marketing	-	1,194	-	48	-	n/a	-	n/a
Eastside Primary-15th St	20,000	-	20,000	-	-	-100.0%	-	n/a
Eastside Prm.-Hawthorne	-	21,629	-	8,971	-	n/a	-	n/a
Eastside Prof. Services	50,000	5,908	50,000	131	-	-100.0%	-	n/a
ED Finance Programs	24,500	7,058	24,500	5,817	15,000	-38.8%	25,000	66.7%
GTEC	142,325	550	142,325	20,371	183,112	28.7%	197,202	7.7%
Hawthorne Road Cafe	-	20,445	-	3,092	-	n/a	-	n/a
Façade Grant Program	-	-	-	1,561	32,500	n/a	32,500	0.0%
Option & Acquisition	20,000	-	20,000	-	-	-100.0%	-	n/a
Sponsorship of Triathlon	-	3,947	-	3,117	15,000	n/a	15,000	0.0%
Community Partnerships	-	-	-	578	-	n/a	-	n/a
ERAB Residentail Paint Prg	-	-	-	-	5,000	n/a	5,000	0.0%
ERAB/NRI Partnernship Paint	-	-	-	-	5,000	n/a	5,000	0.0%
Transfer to:								
CRA-FFGFC of 2005 (111)	21,911	21,912	21,911	21,911	21,890	-0.1%	21,902	0.1%
CRA-Operating (111)	148,765	138,286	148,765	186,862	164,784	10.8%	164,784	0.0%
Total Uses	588,001	269,879	588,001	337,869	554,417	-5.7%	575,952	3.9%
Planned addition to (appropriation of) fund balance	(9,303)	190,022	(11,737)	293,031	-	-100.0%	(9,181)	n/a
Ending Fund Balance	\$ 1,428,362	\$ 1,627,687	\$ 1,615,950	\$ 1,920,718	\$ 1,920,718	18.9%	\$ 1,911,537	-0.5%

FY2015 Revenue	\$ 560,407
FY2015 Expenditures	(164,114)
Previously Appropriated Funds	(2,317,458)
Fund Balance Available for Appropriation for FY2015 as of 3/31/2015	\$ (447)

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

Debt Service Funds

Pension Obligation Bond Series
2003A

Capital Improvement Revenue Note
of 2009

Pension Obligation Bond
Series 2003B

Capital Improvement Revenue Bond
of 2010

GERRB of 2004

Revenue Refunding Note 2011

State Revolving Fund
Loan Agreement

Revenue Note Series 2011A

Other Post-Employment Benefit
Bond - Series 2005

Revenue Refunding Note 2014

CIRB of 2005

FFGFC Bond of 2005

GPD Energy Conservation Master
Lease Purchase Agreement

FFGFC Bond of 2007

FY2015 Capital Improvement Bond
Issuance

All Debt Service Funds
Summary of Revenues and Expenses

	FY2013 Adopted	FY2013 Actual	FY2014 Adopted	FY2014 Actual	FY2015 Adopted	% Change FY14 to FY15	FY2016 Proposed	% Change FY15 to FY16
Beginning Fund Balance	\$ 759,012	\$ 759,012	\$ 853,836	\$ 853,836	\$ 719,447	-15.7%	\$ 550,489	-23.5%
Sources of Funds by Category:								
Intergovernmental	1,040,563	1,040,563	1,040,563	1,040,563	1,040,813	0.0%	1,039,088	-0.2%
Miscellaneous Revenues	17,978	328,737	19,591	16,602,788	13,145,042	66997.4%	19,000	-99.9%
Transfers	16,344,212	16,246,498	19,128,325	18,710,784	12,582,372	-34.2%	12,998,642	3.3%
Total Sources	17,402,753	17,615,798	20,188,479	36,354,135	26,768,227	32.6%	14,056,730	-47.5%
Uses of Funds:								
General Government	13,858,382	13,635,501	16,451,857	30,880,277	9,802,222	-40.4%	9,924,408	1.2%
Public Safety	3,618,921	3,618,921	3,808,922	3,808,921	4,008,921	5.3%	4,213,921	5.1%
Transfers to Other Funds	-	266,552	-	1,799,326	13,126,042	n/a	-	-100.0%
Total Uses	17,477,303	17,520,974	20,260,779	36,488,524	26,937,185	33.0%	14,138,329	-47.5%
Planned addition to (appropriation of) fund balance	(74,550)	94,824	(72,300)	(134,389)	(168,958)	133.7%	(81,599)	-51.7%
Ending Fund Balance	\$ 684,462	\$ 853,836	\$ 781,536	\$ 719,447	\$ 550,489	-29.6%	\$ 468,890	-14.8%

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.

	FY2013 Adopted	FY2013 Actual	FY2014 Adopted	FY2014 Actual	FY2015 Adopted	% Change FY14 to FY15	FY2016 Proposed	% Change FY15 to FY16
Beginning Fund Balance	\$ 64,648	\$ 64,648	\$ 80,037	\$ 80,037	\$ 102,738	28.4%	\$ 107,738	4.9%
Sources of Funds:								
Miscellaneous:								
Gain/Loss on Investments	1,346	15,389	1,393	22,702	5,000	258.9%	5,000	0.0%
Transfers from:								
Gainesville Reg. Utilities	1,436,381	1,436,381	1,559,187	1,559,187	1,752,890	12.4%	1,803,163	2.9%
General Fund	417,214	417,214	452,885	452,885	463,809	2.4%	508,840	9.7%
CDBG	14,574	14,574	15,819	15,819	14,786	-6.5%	15,475	4.7%
HOME	1,201	1,201	1,304	1,304	2,321	78.0%	2,327	0.3%
Cultural Affairs	1,925	1,925	2,090	2,090	3,042	45.6%	3,372	10.8%
Community Redev Agency	17,260	17,260	18,735	18,735	19,157	2.3%	22,883	19.4%
Stormwater Mgmt Utility	51,901	51,901	56,338	56,338	67,283	19.4%	70,279	4.5%
Ironwood Golf Course	5,546	5,546	6,020	6,020	4,977	-17.3%	5,016	0.8%
Fl Bldg Codes Enforcement	33,087	33,087	35,916	35,916	37,195	3.6%	41,629	11.9%
Solid Waste Collection	15,094	15,094	16,385	16,385	16,968	3.6%	19,560	15.3%
Regional Transit System	223,003	223,003	242,068	242,068	220,081	-9.1%	308,113	40.0%
Fleet Services	30,194	30,194	32,776	32,776	33,488	2.2%	39,318	17.4%
General Insurance	23,274	23,274	25,263	25,263	28,778	13.9%	33,140	15.2%
Employee Health/Accident	2,167	2,167	2,352	2,352	2,163	-8.0%	2,318	7.2%
General Pension	4,527	4,527	4,915	4,915	4,910	-0.1%	6,883	40.2%
Disability Pension	777	777	844	844	959	13.6%	-	-100.0%
Police & Fire Pensions	2,446	2,446	2,656	2,656	2,730	2.8%	3,192	16.9%
Retiree Health Insurance	204	204	222	222	238	7.2%	267	12.2%
Total Sources	2,282,121	2,296,164	2,477,168	2,498,477	2,680,775	8.2%	2,890,775	7.8%
Uses of Funds:								
General Government:								
Principal Payments	697,340	697,340	755,144	755,144	803,088	6.3%	846,827	5.4%
Interest Payments	1,583,435	1,583,435	1,720,632	1,720,632	1,872,687	8.8%	2,038,948	8.9%
Total Uses	2,280,775	2,280,775	2,475,776	2,475,776	2,675,775	8.1%	2,885,775	7.8%
Planned addition to (appropriation of) fund balance	1,346	15,389	1,392	22,701	5,000	259.2%	5,000	0.0%
Ending Fund Balance	\$ 65,994	\$ 80,037	\$ 81,429	\$ 102,738	\$ 107,738	32.3%	\$ 112,738	4.6%

Pension Obligation Bond - Series 2003B

Fund 227

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

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

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

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

	FY2013 Adopted	FY2013 Actual	FY2014 Adopted	FY2014 Actual	FY2015 Adopted	% Change FY14 to FY15	FY2016 Proposed	% Change FY15 to FY16
Beginning Fund Balance	\$ 81,167	\$ 81,167	\$ 94,346	\$ 94,346	\$ 116,034	23.0%	\$ 126,034	8.6%
Sources of Funds:								
Miscellaneous:								
Gain/Loss on Investments	1,978	13,179	2,047	21,688	10,000	388.5%	10,000	0.0%
Transfers from:								
General Fund	3,618,921	3,618,921	3,808,921	3,808,921	4,008,921	5.3%	4,213,921	5.1%
Total Sources	3,620,899	3,632,100	3,810,968	3,830,609	4,018,921	5.5%	4,223,921	5.1%
Uses of Funds:								
Public Safety:								
Principal Payments	753,010	753,010	804,215	804,214	848,689	5.5%	886,928	4.5%
Interest Payments	2,865,911	2,865,911	3,004,707	3,004,707	3,160,232	5.2%	3,326,993	5.3%
Total Uses	3,618,921	3,618,921	3,808,922	3,808,921	4,008,921	5.3%	4,213,921	5.1%
Planned addition to (appropriation of) fund balance	1,978	13,179	2,046	21,688	10,000	388.8%	10,000	0.0%
Ending Fund Balance	\$ 83,145	\$ 94,346	\$ 96,392	\$ 116,034	\$ 126,034	30.8%	\$ 136,034	7.9%

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.

	FY2013 Adopted	FY2013 Actual	FY2014 Adopted	FY2014 Actual	FY2015 Adopted	% Change FY14 to FY15	FY2016 Proposed	% Change FY15 to FY16
Beginning Fund Balance	\$ 106,545	\$ 106,545	\$ 106,198	\$ 106,198	\$ 115,545	8.8%	\$ 117,545	1.7%
Sources of Funds:								
Intergovernmental:								
State Revenue Sharing	1,040,563	1,040,563	1,040,563	1,040,563	1,040,813	0.0%	1,039,088	-0.2%
Miscellaneous:								
Gain/Loss on Investments	3,488	3,203	3,461	12,442	3,000	-13.3%	3,000	0.0%
Total Sources	1,044,051	1,043,766	1,044,024	1,053,005	1,043,813	0.0%	1,042,088	-0.2%
Uses of Funds:								
General Government:								
Principal Payments	810,000	810,000	850,000	850,000	890,000	4.7%	935,000	5.1%
Interest Payments	233,813	233,813	193,313	193,313	150,813	-22.0%	104,088	-31.0%
Miscellaneous	1,000	300	1,000	345	1,000	0.0%	1,000	0.0%
Total Uses	1,044,813	1,044,113	1,044,313	1,043,658	1,041,813	-0.2%	1,040,088	-0.2%
Planned addition to (appropriation of) fund balance	(762)	(347)	(289)	9,347	2,000	-792.0%	2,000	0.0%
Ending Fund Balance	\$ 105,783	\$ 106,198	\$ 105,909	\$ 115,545	\$ 117,545	11.0%	\$ 119,545	1.7%

State Revolving Loan Agreement
Fund 229

Description: This fund is used to account for revenues and expenditures related to the Depot Avenue Stormwater capital projects.

Funding Source: The debt service payment is funded from Stormwater System rates and fees.

Legal Basis: The City Commission adopted Resolution 000942 on February 12, 2001 to execute this loan. This fund is required under the provisions of the State Revolving Loan Program Agreement No. NP49717S with the State Department of Environmental Protection.

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

	FY2013 Adopted	FY2013 Actual	FY2014 Adopted	FY2014 Actual	FY2015 Adopted	% Change FY14 to FY15	FY2016 Proposed	% Change FY15 to FY16
Beginning Fund Balance	\$ 102,206	\$ 102,206	\$ 93,465	\$ 93,465	\$ 112,281	20.1%	\$ 112,281	0.0%
Sources of Funds:								
Miscellaneous:								
Gain/Loss on Investments	3,308	(8,741)	3,424	18,816	-	-100.0%	-	n/a
Proceeds from LT Debt	-	266,552	-	1,725,963	-	n/a	-	n/a
Transfer from:								
Stormwater Mgmt Utility	270,516	270,516	270,516	270,516	270,516	0.0%	270,516	0.0%
Total Sources	273,824	528,327	273,940	2,015,295	270,516	-1.2%	270,516	0.0%
Uses of Funds:								
General Government:								
Principal Payments	257,538	257,537	262,636	262,635	262,635	0.0%	262,635	0.0%
Interest Payments	12,979	12,979	7,881	7,881	7,881	0.0%	7,881	0.0%
Transfers:								
T/T Depot Park SRF Loan	-	266,552	-	1,725,963	-	n/a	-	n/a
Total Uses	270,517	537,068	270,517	1,996,479	270,516	0.0%	270,516	0.0%
Planned addition to (appropriation of) fund balance	3,307	(8,741)	3,423	18,816	-	-100.0%	-	n/a
Ending Fund Balance	\$ 105,513	\$ 93,465	\$ 96,888	\$ 112,281	\$ 112,281	15.9%	\$ 112,281	0.0%

First Florida Government Financing Commission Bond of 2005
Fund 230

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

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

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

Fund Balance: The increase in fund balance is due to gain and loss on investments.

	FY2013 Adopted	FY2013 Actual	FY2014 Adopted	FY2014 Actual	FY2015 Adopted	% Change FY14 to FY15	FY2016 Proposed	% Change FY15 to FY16
Beginning Fund Balance	\$ 1,412	\$ 1,412	\$ 9,945	\$ 9,945	\$ 19,664	97.7%	\$ 27,164	38.1%
Sources of Funds:								
Miscellaneous:								
Gain/Loss on Investments	151	946	122	1,622	500	309.8%	500	0.0%
Transfer from:								
General Fund	411,934	411,934	411,934	411,934	411,534	-0.1%	411,746	0.1%
Stormwater Mgmt Utility	15,000	15,000	15,000	15,000	15,000	0.0%	15,000	0.0%
Total Sources	427,085	427,880	427,056	428,556	427,034	0.0%	427,246	0.0%
Uses of Funds:								
General Government:								
Principal Payments	250,000	250,000	260,000	260,000	270,000	3.8%	280,000	3.7%
Interest Payments	161,934	161,934	151,934	151,934	141,534	-6.8%	131,746	-6.9%
Miscellaneous Costs	8,000	7,413	8,000	6,903	8,000	0.0%	8,000	0.0%
Total Uses	419,934	419,347	419,934	418,837	419,534	-0.1%	419,746	0.1%
Planned addition to (appropriation of) fund balance	7,151	8,533	7,122	9,719	7,500	5.3%	7,500	0.0%
Ending Fund Balance	\$ 8,563	\$ 9,945	\$ 17,067	\$ 19,664	\$ 27,164	59.2%	\$ 34,664	27.6%

Other Post Employment Benefit Obligation Bond of 2005

Fund 231

Description: This fund is used to account for revenues and expenditures to retire \$35,210,000 in bonds issued to fund the unfunded actuarial accrued liability for the Retired Employees Health and Accident Benefits Fund.

Funding Source: The debt service payment is funded from General Fund and all other funds that incur payroll expense, including Gainesville Regional Utilities. This debt was paid in full in FY14.

Legal Basis: The City Commission adopted Resolution 050128 on June 27, 2005.

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

	FY2013 Adopted	FY2013 Actual	FY2014 Adopted	FY2014 Actual	FY2015 Adopted	% Change FY14 to FY15	FY2016 Proposed	% Change FY15 to FY16
Beginning Fund Balance	\$ 178,278	\$ 178,278	\$ 209,759	\$ 209,759	\$ -	-100.0%	\$ -	n/a
Sources of Funds:								
Miscellaneous:								
Gain/Loss on Investments	4,042	31,478	4,184	59,597	-	-100.0%	-	n/a
Transfer from:								
Gainesville Reg. Utilities	2,478,698	2,478,698	3,588,020	3,467,052	-	-100.0%	-	n/a
General Fund	2,158,728	2,158,728	3,124,852	3,012,046	-	-100.0%	-	n/a
CDBG	25,149	25,149	36,404	35,057	-	-100.0%	-	n/a
HOME	2,073	2,073	3,000	2,866	-	-100.0%	-	n/a
Cultural Affairs	3,321	3,321	4,808	4,700	-	-100.0%	-	n/a
Community Redev Agency	29,785	29,785	43,115	42,119	-	-100.0%	-	n/a
Stormwater Mgmt Utility	89,563	89,563	129,645	124,447	-	-100.0%	-	n/a
Ironwood Golf Course	9,570	9,570	13,853	13,395	-	-100.0%	-	n/a
Fl Bldg Codes Enforcement	57,097	57,097	82,654	80,176	-	-100.0%	-	n/a
Solid Waste Collection	26,048	26,048	37,705	36,439	-	-100.0%	-	n/a
Regional Transit System	384,829	384,829	557,055	538,792	-	-100.0%	-	n/a
Fleet Services	52,105	52,105	75,424	72,488	-	-100.0%	-	n/a
General Insurance	40,162	40,162	58,136	56,385	-	-100.0%	-	n/a
Employee Health/Accident	3,739	3,739	5,412	5,115	-	-100.0%	-	n/a
General Pension	7,813	7,813	11,309	11,094	-	-100.0%	-	n/a
Disability Pension	1,341	1,341	1,942	1,915	-	-100.0%	-	n/a
Police & Fire Pensions	4,222	4,222	6,110	6,001	-	-100.0%	-	n/a
Retiree Health Insurance	353	353	510	510	-	-100.0%	-	n/a
Total Sources	5,378,638	5,406,074	7,784,138	7,570,194	-	-100.0%	-	n/a
Uses of Funds:								
General Government:								
Principal Payments	4,800,000	4,800,000	7,430,000	7,430,000	-	-100.0%	-	n/a
Interest Payments	574,593	574,593	349,953	349,953	-	-100.0%	-	n/a
Total Uses	5,374,593	5,374,593	7,779,953	7,779,953	-	-100.0%	-	n/a
Planned addition to (appropriation of) fund balance	4,045	31,481	4,185	(209,759)	-	-100.0%	-	n/a
Ending Fund Balance	\$ 182,323	\$ 209,759	\$ 213,944	\$ -	\$ -	-100.0%	\$ -	n/a

Capital Improvement Revenue Bond of 2005

Fund 232

Description: This fund is used to account for revenues and expenditures to accumulate the debt service requirements of the CIRB of 2005.

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

Legal Basis: The City Commission adopted Resolution 050532 on October 24, 2005. On February 6, 2014, the City Commission adopted Resolution 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.

	FY2013 Adopted	FY2013 Actual	FY2014 Adopted	FY2014 Actual	FY2015 Adopted	% Change FY14 to FY15	FY2016 Proposed	% Change FY15 to FY16
Beginning Fund Balance	\$ 70,426	\$ 70,426	\$ 73,363	\$ 73,363	\$ 5,547	-92.4%	\$ 547	-90.1%
Sources of Funds:								
Miscellaneous:								
Gain/Loss on Investments	2,030	6,737	2,101	5,547	-	-100.0%	-	n/a
Transfer from:								
General Fund	1,725,269	1,725,269	1,725,469	1,124,200	1,125,900	-34.7%	-	-100.0%
Total Sources	1,727,299	1,732,006	1,727,570	1,129,747	1,125,900	-34.8%	-	-100.0%
Uses of Funds:								
General Government:								
Principal Payments	995,000	995,000	1,035,000	1,035,000	1,080,000	4.3%	-	-100.0%
Interest Payments	730,269	730,269	690,469	87,300	45,900	-93.4%	-	-100.0%
Miscellaneous Costs	-	3,800	-	1,900	5,000	n/a	-	-100.0%
Transfer to:								
Revenue Refund 2014 (241)	-	-	-	73,363	-	n/a	-	n/a
Total Uses	1,725,269	1,729,069	1,725,469	1,197,563	1,130,900	-34.5%	-	-100.0%
Planned addition to (appropriation of) fund balance	2,030	2,937	2,101	(67,816)	(5,000)	-338.0%	-	-100.0%
Ending Fund Balance	\$ 72,456	\$ 73,363	\$ 75,464	\$ 5,547	\$ 547	-99.3%	\$ 547	0.0%

GPD-Energy Conservation Master Lease Purchase Agreement
Fund 233

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

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

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

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

	FY2013 Adopted	FY2013 Actual	FY2014 Adopted	FY2014 Actual	FY2015 Adopted	% Change FY14 to FY15	FY2016 Proposed	% Change FY15 to FY16
Beginning Fund Balance	\$ 35,695	\$ 35,695	\$ 46,953	\$ 46,953	\$ 62,558	33.2%	\$ 76,558	22.4%
Sources of Funds:								
Miscellaneous:								
Gain/Loss on Investments	1,217	(2,743)	1,749	1,605	-	-100.0%	-	n/a
Transfer from:								
General Fund	115,393	115,393	115,393	115,393	115,393	0.0%	101,393	-12.1%
Total Sources	116,610	112,650	117,142	116,998	115,393	-1.5%	101,393	-12.1%
Uses of Funds:								
General Government:								
Principal Payments	80,453	80,453	83,884	83,884	87,460	4.3%	91,190	4.3%
Interest Payments	20,940	20,939	17,509	17,509	13,933	-20.4%	10,203	-26.8%
Total Uses	101,393	101,392	101,393	101,393	101,393	0.0%	101,393	0.0%
Planned addition to (appropriation of) fund balance	15,217	11,258	15,749	15,605	14,000	-11.1%	-	-100.0%
Ending Fund Balance	\$ 50,912	\$ 46,953	\$ 62,702	\$ 62,558	\$ 76,558	22.1%	\$ 76,558	0.0%

First Florida Government Financing Commission Bond of 2007
Fund 235

Description: This fund is used to account for revenues and expenditures related to the \$1,500,000 borrowing from the FFGFC. The proceeds from this loan will be used to fund roadway reconstruction work.

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

Legal Basis: The City Commission adopted Resolution 061031 on March 12, 2007.

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.

	FY2013 Adopted	FY2013 Actual	FY2014 Adopted	FY2014 Actual	FY2015 Adopted	% Change FY14 to FY15	FY2016 Proposed	% Change FY15 to FY16
Beginning Fund Balance	\$ 498	\$ 498	\$ (1)	\$ (1)	\$ (1,747)	174600%	\$ (4,247)	143.1%
Sources of Funds:								
Miscellaneous:								
Gain/Loss on Investments	-	442	-	311	500	n/a	500	0.0%
Transfer from:								
General Fund	116,605	117,873	114,005	114,005	116,600	2.3%	113,975	-2.3%
Total Sources	116,605	118,315	114,005	114,316	117,100	2.7%	114,475	-2.2%
Uses of Funds:								
General Government:								
Principal Payments	65,000	65,000	65,000	65,000	70,000	7.7%	70,000	0.0%
Interest Payments	51,605	51,605	49,005	49,005	46,600	-4.9%	43,975	-5.6%
Miscellaneous Costs	3,000	2,209	3,000	2,057	3,000	0.0%	3,000	0.0%
Total Uses	119,605	118,814	117,005	116,062	119,600	2.2%	116,975	-2.2%
Planned addition to (appropriation of) fund balance	(3,000)	(499)	(3,000)	(1,746)	(2,500)	-16.7%	(2,500)	0.0%
Ending Fund Balance	\$ (2,502)	\$ (1)	\$ (3,001)	\$ (1,747)	\$ (4,247)	41.5%	\$ (6,747)	58.9%

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.

	FY2013 Adopted	FY2013 Actual	FY2014 Adopted	FY2014 Actual	FY2015 Adopted	% Change FY14 to FY15	FY2016 Proposed	% Change FY15 to FY16
Beginning Fund Balance	\$ 78,666	\$ 78,666	\$ 75,287	\$ 75,287	\$ 82,688	9.8%	\$ (41,686)	-150.4%
Sources of Funds:								
Miscellaneous:								
Gain/Loss on Investments	-	(3,380)	-	3,778	-	n/a	-	n/a
Transfer from:								
General Fund	319,194	315,385	319,126	319,126	315,247	-1.2%	314,613	-0.2%
LOGT Capital Prj Fund	563,810	563,810	564,023	564,023	563,564	-0.1%	562,431	-0.2%
Solid Waste Fund	74,614	74,614	74,643	74,643	74,581	-0.1%	74,432	-0.2%
Total Sources	957,618	950,429	957,792	961,570	953,392	-0.5%	951,476	-0.2%
Uses of Funds:								
General Government:								
Principal Payments	465,000	411,339	490,000	433,454	515,000	5.1%	540,000	4.9%
Interest Payments	613,236	542,469	588,645	520,715	562,766	-4.4%	535,600	-4.8%
Miscellaneous Costs	5,000	-	5,000	-	-	-100.0%	-	n/a
Total Uses	1,083,236	953,808	1,083,645	954,169	1,077,766	-0.5%	1,075,600	-0.2%
Planned addition to (appropriation of) fund balance	(125,618)	(3,379)	(125,853)	7,401	(124,374)	-1.2%	(124,124)	-0.2%
Ending Fund Balance	\$ (46,952)	\$ 75,287	\$ (50,566)	\$ 82,688	\$ (41,686)	-17.6%	\$ (165,810)	297.8%

Capital Improvement Revenue Bond 2010

Fund 237

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

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

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

Fund Balance: The reduction of fund balance reflects the debt service payments made directly from the City's Enterprise Funds.

	FY2013 Adopted	FY2013 Actual	FY2014 Adopted	FY2014 Actual	FY2015 Adopted	% Change FY14 to FY15	FY2016 Proposed	% Change FY15 to FY16
Beginning Fund Balance	\$ 14,378	\$ 14,378	\$ 32,816	\$ 32,816	\$ 54,559	66.3%	\$ (21,025)	-138.5%
Sources of Funds:								
Miscellaneous:								
Gain/Loss on Investments	418	(900)	1,110	2,029	-	-100.0%	-	n/a
Transfer from:								
General Fund	239,454	239,454	240,946	240,946	242,805	0.8%	240,166	-1.1%
Ironwood Capital Surcharge	95,173	-	95,657	-	-	-100.0%	-	n/a
Total Sources	335,045	238,554	337,713	242,975	242,805	-28.1%	240,166	-1.1%
Uses of Funds:								
General Government:								
Principal Payments	170,000	118,684	175,000	122,174	180,000	2.9%	125,665	-30.2%
Interest Payments	145,289	101,432	141,889	99,058	138,389	-2.5%	93,976	-32.1%
Total Uses	315,289	220,116	316,889	221,232	318,389	0.5%	219,641	-31.0%
Planned addition to (appropriation of) fund balance	19,756	18,438	20,824	21,743	(75,584)	-463.0%	20,525	-127.2%
Ending Fund Balance	\$ 34,134	\$ 32,816	\$ 53,640	\$ 54,559	\$ (21,025)	-139.2%	\$ (500)	-97.6%

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.

	FY2013 Adopted	FY2013 Actual	FY2014 Adopted	FY2014 Actual	FY2015 Adopted	% Change FY14 to FY15	FY2016 Proposed	% Change FY15 to FY16
Beginning Fund Balance	\$ 4,136	\$ 4,136	\$ 7,323	\$ 7,323	\$ 9,028	23.3%	\$ 9,028	0.0%
Sources of Funds:								
Miscellaneous:								
Gain/Loss on Investments	-	3,187	-	1,705	-	n/a	-	n/a
Transfer from:								
General Fund	693,724	693,724	690,744	690,744	692,528	0.3%	688,958	-0.5%
Total Sources	693,724	696,911	690,744	692,449	692,528	0.3%	688,958	-0.5%
Uses of Funds:								
General Government:								
Principal Payments	550,000	550,000	560,000	560,000	575,000	2.7%	585,000	1.7%
Interest Payments	143,724	143,724	130,744	130,744	117,528	-10.1%	103,958	-11.5%
Total Uses	693,724	693,724	690,744	690,744	692,528	0.3%	688,958	-0.5%
Planned addition to (appropriation of) fund balance	-	3,187	-	1,705	-	n/a	-	n/a
Ending Fund Balance	\$ 4,136	\$ 7,323	\$ 7,323	\$ 9,028	\$ 9,028	23.3%	\$ 9,028	0.0%

Revenue Note Series 2011A

Fund 239

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

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

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

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

	FY2013 Adopted	FY2013 Actual	FY2014 Adopted	FY2014 Actual	FY2015 Adopted	% Change FY14 to FY15	FY2016 Proposed	% Change FY15 to FY16
Beginning Fund Balance	\$ 20,957	\$ 20,957	\$ 24,345	\$ 24,345	\$ 28,040	15.2%	\$ 28,040	0.0%
Sources of Funds:								
Miscellaneous:								
Gain/Loss on Investments	-	3,388	-	3,696	-	n/a	-	n/a
Transfer from:								
General Fund	429,234	429,234	426,219	426,218	433,090	1.6%	429,617	-0.8%
Total Sources	429,234	432,622	426,219	429,914	433,090	1.6%	429,617	-0.8%
Uses of Funds:								
General Government:								
Principal Payments	350,000	350,000	355,000	355,000	370,000	4.2%	375,000	1.4%
Interest Payments	79,234	79,234	71,219	71,219	63,090	-11.4%	54,617	-13.4%
Total Uses	429,234	429,234	426,219	426,219	433,090	1.6%	429,617	-0.8%
Planned addition to (appropriation of) fund balance	-	3,388	-	3,695	-	n/a	-	n/a
Ending Fund Balance	\$ 20,957	\$ 24,345	\$ 24,345	\$ 28,040	\$ 28,040	15.2%	\$ 28,040	0.0%

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.

	FY2013 Adopted	FY2013 Actual	FY2014 Adopted	FY2014 Actual	FY2015 Adopted	% Change FY14 to FY15	FY2016 Proposed	% Change FY15 to FY16
Beginning Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ 12,512	n/a	\$ 12,512	0.0%
Sources of Funds:								
Miscellaneous:								
Gain/Loss on Investments	-	-	-	6,287	-	n/a	-	n/a
Debt Issuance	-	-	-	14,715,000	-	n/a	-	n/a
Transfer from:								
Capital Impr Rev Bd (232)	-	-	-	73,363	-	n/a	-	n/a
General Fund	-	-	-	475,380	515,160	n/a	1,641,200	218.6%
Total Sources	-	-	-	15,270,030	515,160	n/a	1,641,200	218.6%
Uses of Funds:								
General Government:								
Principal Payments	-	-	-	125,000	165,000	n/a	1,295,000	684.8%
Interest Payments	-	-	-	222,687	350,160	n/a	346,200	-1.1%
Issuance Expense	-	-	-	41,837	-	n/a	-	n/a
Deposit to Refund Escrow	-	-	-	14,867,994	-	n/a	-	n/a
Total Uses	-	-	-	15,257,518	515,160	n/a	1,641,200	218.6%
Planned addition to (appropriation of) fund balance	-	-	-	12,512	-	n/a	-	n/a
Ending Fund Balance	\$ -	\$ -	\$ -	\$ 12,512	\$ 12,512	n/a	\$ 12,512	0.0%

FY2015 Capital Improvement Bond Issuance
Fund 242

Description: This fund is used to account for revenues and expenditures to finance \$13,126,042 in capital projects.

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

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

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

	FY2013 Adopted	FY2013 Actual	FY2014 Adopted	FY2014 Actual	FY2015 Adopted	% Change FY14 to FY15	FY2016 Proposed	% Change FY15 to FY16
Beginning Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -	n/a	\$ -	n/a
Sources of Funds:								
Miscellaneous:								
Debt Issuance	-	-	-	-	13,126,042	n/a	-	-100.0%
Transfer from:								
General Fund	-	-	-	-	1,005,758	n/a	1,034,899	2.9%
Total Sources	-	-	-	-	14,131,800	n/a	1,034,899	-92.7%
Uses of Funds:								
General Government:								
Miscellaneous Fees	-	-	-	-	75,970	n/a	-	-100.0%
Principal Payments	-	-	-	-	510,000	n/a	510,000	0.0%
Interest Payments	-	-	-	-	419,788	n/a	524,899	25.0%
Transfer to:								
Capital Project Fund (354)	-	-	-	-	13,126,042	n/a	-	-100.0%
Total Uses	-	-	-	-	14,131,800	n/a	1,034,899	-92.7%
Planned addition to (appropriation of) fund balance	-	-	-	-	-	n/a	-	n/a
Ending Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -	n/a	\$ -	n/a

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

Capital Projects Funds		
General Capital Projects	Central Fleet Garage Project	CIRN 2009 Bond Capital Projects
American Recovery and Reinvestment Act Capital Projects	Capital Improvement Revenue Bonds of 2005 Capital Projects	Wild Spaces Public Places Capital Projects
Public Improvement Construction Fund	Kennedy Home Acquisition/ Demolition	Wild Space Public Places Land Acquisition
Greenspace Acquisition	Campus Development Agreement	Senior Recreation Center
FY1996 Road Improvement	Energy Conservation Projects	CIRB 2010 Capital Projects
FFGFC 2002 Capital Projects	5-Cents Local Option Gas Tax (LOGT) Capital Projects	Revenue Note 2011A Capital Projects
Fifth Ave/Pleasant Street Rehabilitation Project	Additional 5 Cents LOGT CIRN 2009 Projects	Downtown Parking Garage
FFGFC 2005 Capital Projects	TMS Building Construction	FY15 Capital Projects Bond
Depot Avenue Stormwater Facility	Equipment Replacement Fund	Roadway Resurfacing Program
Facilities Maintenance Recurring Fund		

All Capital Projects Funds
Summary of Revenues and Expenses

	FY2013 Adopted	FY2013 Actual	FY2014 Adopted	FY2014 Actual	FY2015 Adopted	% Change FY14 to FY15	FY2016 Proposed	% Change FY15 to FY16
Beginning Fund Balance	\$ 55,283,204	\$ 55,283,204	\$ 42,163,880	\$ 42,163,880	\$ 31,086,660	-26.3%	\$ 30,265,391	-2.6%
Sources of Funds by Category:								
Taxes	1,800,000	1,842,312	1,800,000	1,902,354	1,800,000	0.0%	1,800,000	0.0%
Intergovernmental	-	3,916,634	-	1,265,760	-	n/a	-	n/a
Charges for Services	-	-	-	11,700	-	n/a	-	n/a
Miscellaneous Revenues	834,985	(2,493,673)	759,578	2,304,046	472,643	-37.8%	637,878	35.0%
Transfers	1,803,304	7,705,932	1,078,000	5,205,940	17,679,052	1540.0%	3,929,515	-77.8%
Total Sources	4,438,289	10,971,205	3,637,578	10,689,800	19,951,695	448.5%	6,367,393	-68.1%
Uses of Funds:								
General Government	252,000	9,857,301	278,000	2,755,933	1,513,065	444.3%	525,000	-65.3%
Public Safety	1,696,048	6,049,216	336,750	7,297,597	7,940,397	2258.0%	721,726	-90.9%
Physical Environment	-	1,110,392	-	1,681,713	-	n/a	-	n/a
Transportation	1,439,206	3,091,398	1,058,250	6,110,356	5,920,754	459.5%	3,776,574	-36.2%
Economic Environment	1,100,000	-	-	64,440	10,000	n/a	10,000	0.0%
Human Services	(9,408)	89,268	-	1,396,952	49,737	n/a	50,910	2.4%
Cultural & Recreation	916,466	2,846,854	55,000	849,603	4,335,447	7782.6%	561,446	-87.0%
Transfers to Other Funds	1,003,810	1,046,100	1,004,023	1,610,427	1,003,564	0.0%	1,002,431	-0.1%
Total Uses	6,398,122	24,090,529	2,732,023	21,767,020	20,772,964	660.4%	6,648,087	-68.0%
Planned addition to (appropriation of) fund balance	(1,959,833)	(13,119,324)	905,555	(11,077,220)	(821,269)	-190.7%	(280,694)	-65.8%
Ending Fund Balance	\$ 53,323,371	\$ 42,163,880	\$ 43,069,435	\$ 31,086,660	\$ 30,265,391	-29.7%	\$ 29,984,697	-0.9%

General Capital Projects Fund
Fund 302

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

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

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

Fund Balance: 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.

	FY2013 Adopted	FY2013 Actual	FY2014 Adopted	FY2014 Actual	FY2015 Adopted	% Change FY14 to FY15	FY2016 Proposed	% Change FY15 to FY16
Beginning Fund Balance	\$ 11,938,119	\$ 11,938,119	\$ 8,569,804	\$ 8,569,804	\$ 5,290,336	-38.3%	\$ 5,356,228	1.2%
Sources of Funds:								
Miscellaneous:								
Gain/Loss on Investments	112,261	(719,321)	112,261	446,981	115,629	3.0%	119,097	3.0%
Energy Conserv. Rebates	-	31,937	-	550	-	n/a	-	n/a
Other Miscellaneous	-	51,997	-	-	-	n/a	-	n/a
Donations/Contributions	-	-	-	37,500	-	n/a	-	n/a
Transfers:								
General Fund (001)	1,078,304	2,659,127	778,000	1,318,020	1,317,446	69.3%	317,446	-75.9%
Federal LECF (109)	-	-	-	704,611	-	n/a	-	n/a
GRU	-	-	-	60,000	-	n/a	-	n/a
Solid Waste (420)	300,000	300,000	300,000	676,505	-	-100.0%	-	n/a
Total Sources	1,490,565	2,323,740	1,190,261	3,244,167	1,433,075	20.4%	436,543	-69.5%
Uses of Funds:								
General Government:								
ADA Compliance	5,000	6,859	25,000	8,337	-	-100.0%	-	n/a
City Hall Waterproofing	-	4,144	-	-	-	n/a	-	n/a
E/Gov Software & Hardware	-	37,557	-	163,294	-	n/a	-	n/a
GS Unscheduled Repairs	-	-	100,000	83,806	-	-100.0%	-	n/a
Info Tech Network Equip	-	4,994	-	658	-	n/a	-	n/a
PC Replacement Plan	100,000	95,192	125,000	121,598	-	-100.0%	-	n/a
Power District Prjt - Prioria	-	1,814,654	-	175,000	-	n/a	-	n/a
Public Facilities Upgrades	-	229,238	-	18,374	-	n/a	-	n/a
Rosa Williams Bldg Imprv	-	2,975	-	-	-	n/a	-	n/a
Sidewalk Maintenance	-	15,925	-	-	-	n/a	100,000	n/a
VOIP Phone Equipment	-	19,595	-	-	-	n/a	-	n/a
Website Redesign Upgrd Prjt	-	86,288	-	29,719	-	n/a	-	n/a
Other Misc. Projects	52,000	31,042	28,000	15,510	-	-100.0%	-	n/a
Public Safety:								
Aircards & Printers-GPD	77,500	-	-	75,268	-	n/a	-	n/a
Fire Heart Monitors	93,548	-	-	-	-	n/a	-	n/a
Fire Station 1 Design/Land	1,000,000	39,215	-	863,965	1,300,000	n/a	-	-100.0%
GPD GPS Equipment	20,000	-	-	2,834	-	n/a	-	n/a
GPD Headqtrs Annex	-	1,898,687	-	3,845,325	-	n/a	-	n/a
GPD Laptops	-	-	-	-	277,446	n/a	-	-100.0%
GPD Radios	-	341,700	-	-	-	n/a	-	n/a
GPD Permeable Parking Lot	200,000	-	-	200,000	-	n/a	-	n/a
GPD Server Upgrade	-	-	-	101,707	-	n/a	-	n/a
Public Safety Equipment	-	77,948	86,750	114,209	(300,000)	-445.8%	-	-100.0%

General Capital Projects Fund
Fund 302

	FY2013 Adopted	FY2013 Actual	FY2014 Adopted	FY2014 Actual	FY2015 Adopted	% Change FY14 to FY15	FY2016 Proposed	% Change FY15 to FY16
Uses of Funds (continued):								
Transportation:					-		-	n/a
Bicycle & Pedestrian Connect	200,000	5,209	-	90,035	-	n/a	-	n/a
CSX/6th Street Project	-	-	-	101,805	-	n/a	-	n/a
Depot Avenue	-	-	-	(318,864)	-	n/a	-	n/a
Downtown Parking Garage	-	-	-	47,475	-	n/a	-	n/a
Gen. Roadway Resurfacing	300,000	400,621	300,000	456,557	-	-100.0%	-	n/a
Median Project	15,000	27,548	15,000	8,675	15,000	0.0%	15,000	0.0%
PW Asphalt Section	152,554	89,033	152,554	-	-	-100.0%	-	n/a
PW Mast Arm Maintenance	60,681	69,100	-	-	-	n/a	-	n/a
PW Radio Replacement	-	-	70,000	-	-	-100.0%	-	n/a
RTS Video Surveillance Equip	-	-	120,696	-	-	-100.0%	-	n/a
Sidewalk Construction	-	-	-	24,002	-	n/a	-	n/a
Sign Retroreflectivity	-	-	-	99,998	-	n/a	-	n/a
Traffic Management System	-	74,472	-	-	-	n/a	-	n/a
Economic Environment:								
GTEC Capital Improvements	100,000	-	-	75	-	n/a	-	n/a
Human Services:								
FM Administration	-	-	-	-	29,286	n/a	30,084	2.7%
Custodial Services	-	-	-	-	20,451	n/a	20,826	1.8%
Cultural & Recreation:								
AED Replacement/Purchase	-	-	-	-	12,560	n/a	12,560	0.0%
Bivens Arm Marsh Restoration	-	-	-	-	-	n/a	177,446	n/a
Boardwalk Replacement	25,000	3,223	25,000	2,244	12,440	-50.2%	12,440	0.0%
Cone Park	60,000	60,000	-	-	-	n/a	-	n/a
Greentree/Kiwanis Park	200,000	34,070	-	78,394	-	n/a	-	n/a
Land Improvements	-	-	-	1,091	-	n/a	-	n/a
Nature Park Improvements	-	54,496	-	37,589	-	n/a	-	n/a
Pine Ridge Playground	40,000	28,190	-	8,391	-	n/a	-	n/a
Playground Replacement	30,000	17,987	30,000	52,058	-	-100.0%	-	n/a
Roper Park Project	-	-	-	5,910	-	n/a	-	n/a
Westside Pool Pump Roof	-	-	-	8,596	-	n/a	-	n/a
Transfers to:								
Misc Grants Fund (115)	-	122,093	-	-	-	n/a	-	n/a
Total Uses	2,731,283	5,692,055	1,078,000	6,523,635	1,367,183	26.8%	368,356	-73.1%
Planned addition to (appropriation of) fund balance	(1,240,718)	(3,368,315)	112,261	(3,279,468)	65,892	-41.3%	68,187	3.5%
Ending Fund Balance	\$ 10,697,401	\$ 8,569,804	\$ 8,682,065	\$ 5,290,336	\$ 5,356,228	-38.3%	\$ 5,424,415	1.3%

FY2015 Revenue	\$ 2,358,421
FY2015 Expenditures	\$ (3,642,862)
Previously Appropriated Funds	\$ (3,726,932)
Fund Balance Available for Appropriation for FY2015 as of 3/31/2015	\$ 278,963

Public Improvement Construction Fund Capital Projects Fund
Fund 304

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

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

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

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

The fund balance within this fund is assigned.

	FY2013 Adopted	FY2013 Actual	FY2014 Adopted	FY2014 Actual	FY2015 Adopted	% Change FY14 to FY15	FY2016 Proposed	% Change FY15 to FY16
Beginning Fund Balance	\$ 11,900	\$ 11,900	\$ 11,202	\$ 11,202	\$ 11,876	6.0%	\$ 11,876	0.0%
Sources of Funds:								
Miscellaneous:								
Gain/Loss on Investments	-	(698)	-	674	-	n/a	-	n/a
Total Sources	-	(698)	-	674	-	n/a	-	n/a
Uses of Funds:								
Capital Projects	-	-	-	-	-	n/a	-	n/a
Total Uses	-	-	-	-	-	n/a	-	n/a
Planned addition to (appropriation of) fund balance	-	(698)	-	674	-	n/a	-	n/a
Ending Fund Balance	\$ 11,900	\$ 11,202	\$ 11,202	\$ 11,876	\$ 11,876	6.0%	\$ 11,876	0.0%
FY2015 Revenue				\$ 108				
Previously Appropriated Funds				\$ -				
Fund Balance Available for Appropriation for FY2015 as of 3/31/2015				\$ 11,984				

American Recovery & Reinvestment (ARRA) Capital Projects Fund
Fund 305

Description: The ARRA Capital Projects Fund is used to account for multiple ARRA grants related to capital projects, which are restricted in purpose and are segregated from other grants to provide for more transparent reporting of stimulus funding.

Funding Source: Sources from this fund are received from Federal Stimulus grants and related matching funds.

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

Fund Balance: 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.

	FY2013 Adopted	FY2013 Actual	FY2014 Adopted	FY2014 Actual	FY2015 Adopted	% Change FY14 to FY15	FY2016 Proposed	% Change FY15 to FY16
Beginning Fund Balance	\$ 6,943	\$ 6,943	\$ (2)	\$ (2)	\$ (2)	0.0%	\$ (2)	0.0%
Sources of Funds:								
Intergovernmental:								
Federal Grant-Econ Envir	-	965	-	-	-	n/a	-	n/a
Transfers:								
General Fund (001)	-	(1,914)	-	-	-	n/a	-	n/a
Stormwater (413)	-	(1,753)	-	-	-	n/a	-	n/a
Solid Waste (420)	-	(288)	-	-	-	n/a	-	n/a
Total Sources	-	(2,990)	-	-	-	n/a	-	n/a
Uses of Funds:								
Transfers to:								
General Fund (001)	-	1,914	-	-	-	n/a	-	n/a
Stormwater Mngmnt (413)	-	1,753	-	-	-	n/a	-	n/a
Solid Waste Collection (420)	-	288	-	-	-	n/a	-	n/a
Total Uses	-	3,955	-	-	-	n/a	-	n/a
Planned addition to (appropriation of) fund balance	-	(6,945)	-	-	-	n/a	-	n/a
Ending Fund Balance	\$ 6,943	\$ (2)	\$ (2)	\$ (2)	\$ (2)	0.0%	\$ (2)	0.0%
Previously Appropriated Funds				\$ -				
Fund Balance Available for Appropriation for FY2015 as of 3/31/2015				\$ (2)				

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

The fund balance within this fund is assigned.

	FY2013 Adopted	FY2013 Actual	FY2014 Adopted	FY2014 Actual	FY2015 Adopted	% Change FY14 to FY15	FY2016 Proposed	% Change FY15 to FY16
Beginning Fund Balance	\$ 1,517,739	\$ 1,517,739	\$ 1,657,371	\$ 1,657,371	\$ 1,474,484	-11.0%	\$ 1,474,484	0.0%
Sources of Funds:								
Miscellaneous:								
Gain/Loss on Investments	36,014	(98,227)	36,014	86,883	-	-100.0%	-	n/a
Transfers:								
General Fund (001)	425,000	425,000	-	-	-	n/a	-	n/a
Total Sources	461,014	326,773	36,014	86,883	-	-100.0%	-	n/a
Uses of Funds:								
Physical Environment:								
Morningside Buffers/DOC	-	-	-	269,770	-	n/a	-	n/a
Buck Bay Land Acquisition	-	187,141	-	-	-	n/a	-	n/a
Total Uses	-	187,141	-	269,770	-	n/a	-	n/a
Planned addition to (appropriation of) fund balance	461,014	139,632	36,014	(182,887)	-	-100.0%	-	n/a
Ending Fund Balance	\$ 1,978,753	\$ 1,657,371	\$ 1,693,385	\$ 1,474,484	\$ 1,474,484	-12.9%	\$ 1,474,484	0.0%

FY2015 Revenue	\$ 13,559
Previously Appropriated Funds	\$ (30,230)
Fund Balance Available for Appropriation for FY2015 as of 3/31/2015	\$ 1,457,813

FY1996 Road Improvement Fund

Fund 323

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

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

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

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

The fund balance within this fund is assigned.

	FY2013 Adopted	FY2013 Actual	FY2014 Adopted	FY2014 Actual	FY2015 Adopted	% Change FY14 to FY15	FY2016 Proposed	% Change FY15 to FY16
Beginning Fund Balance	\$ 66,997	\$ 66,997	\$ 63,049	\$ 63,049	\$ 61,261	-2.8%	\$ 61,261	0.0%
Sources of Funds:								
Miscellaneous:								
Gain/Loss on Investments	-	(3,348)	-	3,020	-	n/a	-	n/a
Total Sources	-	(3,348)	-	3,020	-	n/a	-	n/a
Uses of Funds:								
Transportation:								
Csx/6th. Street Project	-	600	-	4,808	-	n/a	-	n/a
Total Uses	-	600	-	4,808	-	n/a	-	n/a
Planned addition to (appropriation of) fund balance	-	(3,948)	-	(1,788)	-	n/a	-	n/a
Ending Fund Balance	\$ 66,997	\$ 63,049	\$ 63,049	\$ 61,261	\$ 61,261	-2.8%	\$ 61,261	0.0%

FY2015 Revenue	\$ 562
Previously Appropriated Funds	<u>\$ (843)</u>
Fund Balance Available for Appropriation for FY2015 as of 3/31/2015	\$ 60,980

FFGFC 2002 Capital Projects Fund
Fund 328

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

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

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

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

The fund balance within this fund is assigned.

	FY2013 Adopted	FY2013 Actual	FY2014 Adopted	FY2014 Actual	FY2015 Adopted	% Change FY14 to FY15	FY2016 Proposed	% Change FY15 to FY16
Beginning Fund Balance	\$ 1,532,122	\$ 1,532,122	\$ 1,318,647	\$ 1,318,647	\$ 1,072,074	-18.7%	\$ 728,367	-32.1%
Sources of Funds:								
Intergovernmental:								
FDOT-LAPA Grant	-	136,719	-	-	-	n/a	-	n/a
Miscellaneous:								
Gain/Loss on Investments	-	(80,425)	-	80,543	-	n/a	-	n/a
Total Sources	-	56,294	-	80,543	-	n/a	-	n/a
Uses of Funds:								
General Government:								
Info Tech Network Equip	-	24,837	-	16,818	-	n/a	-	n/a
Elevator Replacement	-	-	-	-	343,707	n/a	-	-100.0%
Ada Compliance Projects	-	6,038	-	-	-	n/a	-	n/a
Public Safety:								
FS 1 & 4 Roof Repair	-	9,956	-	-	-	n/a	-	n/a
GFR Radios	-	13,012	-	-	-	n/a	-	n/a
Transportation:								
Depot Ave-Main St to 4th St	-	25,156	-	111,803	-	n/a	-	n/a
CSX/6th Street Project	-	25,400	-	9,776	-	n/a	-	n/a
NE 2nd St Prjt-Design Phase	-	99	-	96,410	-	n/a	-	n/a
Prkg Grge Acc Cntrl Hardware	-	81,670	-	-	-	n/a	-	n/a
PW Management System	240,000	83,601	-	12,186	-	n/a	-	n/a
Culture & Recreation:								
Thomas Ctr Termite Trtmnt	80,000	-	-	80,000	-	n/a	-	n/a
Morningside Roof	-	-	-	123	-	n/a	-	n/a
Total Uses	320,000	269,769	-	327,116	343,707	n/a	-	-100.0%
Planned addition to (appropriation of) fund balance	(320,000)	(213,475)	-	(246,573)	(343,707)	n/a	-	-100.0%
Ending Fund Balance	\$ 1,212,122	\$ 1,318,647	\$ 1,318,647	\$ 1,072,074	\$ 728,367	-44.8%	\$ 728,367	0.0%

FY2015 Revenue	\$ 13,207
FY2015 Expenditures	\$ (502,532)
Previously Appropriated Funds	\$ (528,684)
Fund Balance Available for Appropriation for FY2015 as of 3/31/2015	\$ 54,065

FFGFC 2002 Fifth Ave/Pleasant Street Projects Fund
Fund 330

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

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

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

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

The fund balance within this fund is assigned.

	FY2013 Adopted	FY2013 Actual	FY2014 Adopted	FY2014 Actual	FY2015 Adopted	% Change FY14 to FY15	FY2016 Proposed	% Change FY15 to FY16
Beginning Fund Balance	\$ 74,006	\$ 74,006	\$ 69,871	\$ 69,871	\$ 73,526	5.2%	\$ 73,526	0.0%
Sources of Funds:								
Miscellaneous:								
Gain/Loss on Investments	-	(4,135)	-	3,655	-	n/a	-	n/a
Total Sources	-	(4,135)	-	3,655	-	n/a	-	n/a
Uses of Funds:								
Capital Projects	-	-	-	-	-	n/a	-	n/a
Total Uses	-	-	-	-	-	n/a	-	n/a
Planned addition to (appropriation of) fund balance	-	(4,135)	-	3,655	-	n/a	-	n/a
Ending Fund Balance	\$ 74,006	\$ 69,871	\$ 69,871	\$ 73,526	\$ 73,526	5.2%	\$ 73,526	0.0%
FY2015 Revenue				\$ 674				
Previously Appropriated Funds				\$ (72,222)				
Fund Balance Available for Appropriation for FY2015 as of 3/31/2015				\$ 1,978				

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: 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.

	FY2013 Adopted	FY2013 Actual	FY2014 Adopted	FY2014 Actual	FY2015 Adopted	% Change FY14 to FY15	FY2016 Proposed	% Change FY15 to FY16
Beginning Fund Balance	\$ 39,071	\$ 39,071	\$ 37,043	\$ 37,043	\$ 18,188	-50.9%	\$ 18,188	0.0%
Sources of Funds:								
Miscellaneous:								
Gain/Loss on Investments	-	(2,028)	-	2,201	-	n/a	-	n/a
Total Sources	-	(2,028)	-	2,201	-	n/a	-	n/a
Uses of Funds:								
Transportation:								
Outside Signage	-	-	-	21,056	-	n/a	-	n/a
Total Uses	-	-	-	21,056	-	n/a	-	n/a
Planned addition to (appropriation of) fund balance	-	(2,028)	-	(18,855)	-	n/a	-	n/a
Ending Fund Balance	\$ 39,071	\$ 37,043	\$ 37,043	\$ 18,188	\$ 18,188	-50.9%	\$ 18,188	0.0%

FY2015 Revenue	\$ 149
FY2015 Expenditures	\$ (9,650)
Previously Appropriated Funds	\$ (7,838)
Fund Balance Available for Appropriation for FY2015 as of 3/31/2015	\$ 849

FFGFC 2005 Capital Projects Fund
Fund 332

Description: The FFGFC 2005 Capital Projects Fund is used to account for capital expenditures associated with FFGFC Bond of 2005, including the Gainesville Police Department Annex acquisition and other capital projects.

Funding Source: Financing is provided by the FFGFC Bond of 2005.

Legal Basis: The City Commission adopted Resolution 040897 on January 24, 2004.

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

The fund balance within this fund is assigned.

	FY2013 Adopted	FY2013 Actual	FY2014 Adopted	FY2014 Actual	FY2015 Adopted	% Change FY14 to FY15	FY2016 Proposed	% Change FY15 to FY16
Beginning Fund Balance	\$ 897,273	\$ 897,273	\$ 582,434	\$ 582,434	\$ 234,854	-59.7%	\$ 234,854	0.0%
Sources of Funds:								
Miscellaneous:								
Gain/Loss on Investments	-	(40,836)	-	37,717	-	n/a	-	n/a
Transfer from:								
Federal LECF (109)	-	1,324,208	-	500,144	-	n/a	-	n/a
Total Sources	-	1,283,372	-	537,861	-	n/a	-	n/a
Uses of Funds:								
General Government:								
Downtown Plaza Imprv	-	24,524	-	84,737	-	n/a	-	n/a
Public Safety:								
GPD Headquarters Annex	-	1,324,207	-	500,144	-	n/a	-	n/a
GPD Replc PCs and Laptops	250,000	249,480	250,000	249,480	-	-100.0%	-	n/a
Economic Environment:								
Eastside TIF Projects	-	-	-	51,080	-	n/a	-	n/a
Total Uses	250,000	1,598,211	250,000	885,441	-	-100.0%	-	n/a
Planned addition to (appropriation of) fund balance	(250,000)	(314,839)	(250,000)	(347,580)	-	n/a	-	n/a
Ending Fund Balance	\$ 647,273	\$ 582,434	\$ 332,434	\$ 234,854	\$ 234,854	-29.4%	\$ 234,854	0.0%
FY2015 Revenue				\$ 8,105				
FY2015 Expenditures				\$ (78,423)				
Previously Appropriated Funds				\$ (152,095)				
Fund Balance Available for Appropriation for FY2015 as of 3/31/2015				\$ 12,441				

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: 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.

	FY2013 Adopted	FY2013 Actual	FY2014 Adopted	FY2014 Actual	FY2015 Adopted	% Change FY14 to FY15	FY2016 Proposed	% Change FY15 to FY16
Beginning Fund Balance	\$ 493,173	\$ 493,173	\$ (170,214)	\$ (170,214)	\$ 125,203	-173.6%	\$ 125,203	0.0%
Sources of Funds:								
Miscellaneous:								
Gain/Loss on Investments	-	(6,688)	-	(18,603)	-	n/a	-	n/a
Transfer from:								
Depot Ave SW PK Debt Svc (22'	-	266,552	-	1,725,963	-	n/a	-	n/a
Total Sources	-	259,864	-	1,707,360	-	n/a	-	n/a
Uses of Funds:								
Physical Environment:								
Depot Ave Stormwater Facility	-	304,338	-	1,407,437	-	n/a	-	n/a
Depot Pk-PH 2	-	618,913	-	4,506	-	n/a	-	n/a
Total Uses	-	923,251	-	1,411,943	-	n/a	-	n/a
Planned addition to (appropriation of) fund balance	-	(663,387)	-	295,417	-	n/a	-	n/a
Ending Fund Balance	\$ 493,173	\$ (170,214)	\$ (170,214)	\$ 125,203	\$ 125,203	-173.6%	\$ 125,203	0.0%

FY2015 Revenue	\$ 1,365
FY2015 Expenditures	\$ -
Previously Appropriated Funds	\$ -
Fund Balance Available for Appropriation for FY2015 as of 3/31/2015	\$ 126,568

Central Fleet Garage Project Fund
Fund 334

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

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

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

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

The fund balance within this fund is assigned.

	FY2013 Adopted	FY2013 Actual	FY2014 Adopted	FY2014 Actual	FY2015 Adopted	% Change FY14 to FY15	FY2016 Proposed	% Change FY15 to FY16
Beginning Fund Balance	\$ 2,089,061	\$ 2,089,061	\$ 1,362,085	\$ 1,362,085	\$ -	-100.0%	\$ -	n/a
Sources of Funds:								
Intergovernmental:								
Contributions - GRU	-	3,778,950	-	1,265,760	-	n/a	-	n/a
Miscellaneous:								
Gain/Loss on Investments	-	1,507	-	(2,360)	-	n/a	-	n/a
Transfer from:								
Fleet Fund (501)	-	2,735,000	-	-	-	n/a	-	n/a
Total Sources	-	6,515,457	-	1,263,400	-	n/a	-	n/a
Uses of Funds:								
General Government:								
Centralized Garage	-	7,163,857	-	1,519,081	-	n/a	-	n/a
Equipment & Tools	-	-	-	500,000	-	n/a	-	n/a
Transfers:								
Fleet Replacement (501)	-	-	-	606,404	-			
Art in Public Places (619)	-	78,576	-	-	-	n/a	-	n/a
Total Uses	-	7,242,433	-	2,625,485	-	n/a	-	n/a
Planned addition to (appropriation of) fund balance	-	(726,976)	-	(1,362,085)	-	n/a	-	n/a
Ending Fund Balance	\$ 2,089,061	\$ 1,362,085	\$ 1,362,085	\$ -	\$ -	-100.0%	\$ -	n/a
FY2015 Revenue				\$ -				
FY2015 Expenditures				\$ -				
Previously Appropriated Funds				\$ -				
Fund Balance Available for Appropriation for FY2015 as of 3/31/2015				\$ -				

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

The fund balance within this fund is assigned.

	FY2013 Adopted	FY2013 Actual	FY2014 Adopted	FY2014 Actual	FY2015 Adopted	% Change FY14 to FY15	FY2016 Proposed	% Change FY15 to FY16
Beginning Fund Balance	\$ 5,781,979	\$ 5,781,979	\$ 4,365,086	\$ 4,365,086	\$ 3,812,094	-12.7%	\$ 3,249,603	-14.8%
Sources of Funds:								
Miscellaneous:								
Gain/Loss on Investments	175,000	(248,767)	175,000	226,621	-	-100.0%	-	n/a
Total Sources	175,000	(248,767)	175,000	226,621	-	-100.0%	-	n/a
Uses of Funds:								
General Government:								
ADA Compliance Projects	-	5,538	-	-	-	n/a	-	n/a
Army Reserve - Abatement	-	-	-	-	163,919	n/a	-	-100.0%
Elevator Replc-OLB, TCA, TCB	-	-	-	-	123,147	n/a	-	-100.0%
Hippodrome HVAC Replace.	95,000	69,016	-	19,000	-	n/a	-	n/a
PC Replacement Plan	-	315	-	-	-	n/a	-	n/a
Public Facilities Master Plan	-	-	-	-	250,000	n/a	-	-100.0%
Public Safety:								
Fire Station #8	-	2,779	-	-	-	n/a	-	n/a
GFR Emergency Generators	-	3,806	-	4,481	-	n/a	-	n/a
GFR Personal Alert Safety	-	2,750	-	2,475	-	n/a	-	n/a
GFR Fire Station 1 Design	-	-	-	200,000	-	n/a	-	n/a
GPD Dual Authentication	55,000	44,202	-	-	-	n/a	-	n/a
GPD Headquarters Annex	-	1,082,386	-	100,652	-	n/a	-	n/a
Transportation:								
Depot Ave-Arsenic Remed.	-	-	-	84,689	-	n/a	-	n/a
Sidewalk Construction	-	665	-	-	-	n/a	-	n/a
Traffic Management System	-	-	-	299,040	-	n/a	-	n/a
Economic Environment:								
SEGRI	-	-	-	1,956	-	n/a	-	n/a
Human Services:								
General Svc Administration	(9,408)	-	-	-	-	n/a	-	n/a

Capital Improvement Revenue Bond 2005 Capital Projects Fund
Fund 335

	FY2013 Adopted	FY2013 Actual	FY2014 Adopted	FY2014 Actual	FY2015 Adopted	% Change FY14 to FY15	FY2016 Proposed	% Change FY15 to FY16
Uses of Funds (continued)								
Cultural & Recreation:								
Brick Repair @ Bo Diddley Com	-	-	-	-	25,425	n/a	-	-100.0%
Cofrin/Beville Restoration	250,000	11,220	-	4,073	-	n/a	-	n/a
Depot Park Recreation Prjs.	-	74,555	-	25,938	-	n/a	-	n/a
Fifth Ave Tot Lot	-	-	-	1,824	-	n/a	-	n/a
Phoenix Playground	-	-	-	5,038	-	n/a	-	n/a
Nature Park Improvements	-	8,229	-	5,293	-	n/a	-	n/a
Morningside Roof	-	-	-	25,154	-	n/a	-	n/a
TB McPherson Pool Eqpt	-	24,999	-	-	-	n/a	-	n/a
Transfer to:						n/a		n/a
Misc. Grants Fund (115)	-	(162,334)	-	-	-	n/a	-	n/a
Total Uses	390,592	1,168,126	-	779,613	562,491	n/a	-	-100.0%
Planned addition to (appropriation of) fund balance	(215,592)	(1,416,893)	175,000	(552,992)	(562,491)	-421.4%	-	-100.0%
Ending Fund Balance	\$ 5,566,387	\$ 4,365,086	\$ 4,540,086	\$ 3,812,094	\$ 3,249,603	-28.4%	\$ 3,249,603	0.0%

FY2015 Revenue	\$ 34,237
FY2015 Expenditures	\$ (1,852,052)
Previously Appropriated Funds	\$ (1,775,775)
Fund Balance Available for Appropriation for FY2015 as of 3/31/2015	\$ 218,504

Kennedy Homes Acquisition/Demolition Fund
Fund 336

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

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

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

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

The fund balance within this fund is assigned.

	FY2013 Adopted	FY2013 Actual	FY2014 Adopted	FY2014 Actual	FY2015 Adopted	% Change FY14 to FY15	FY2016 Proposed	% Change FY15 to FY16
Beginning Fund Balance	\$ 711,036	\$ 711,036	\$ 711,036	\$ 711,036	\$ 699,707	-1.6%	\$ 699,707	0.0%
Sources of Funds:								
Miscellaneous:								
Gain/Loss on Investments	-	-	-	-	-	n/a	-	n/a
Total Sources	-	-	-	-	-	n/a	-	n/a
Uses of Funds:								
Economic Environment:								
Capital Projects	-	-	-	11,329	-	n/a	-	n/a
Total Uses	-	-	-	11,329	-	n/a	-	n/a
Planned addition to (appropriation of) fund balance	-	-	-	(11,329)	-	n/a	-	n/a
Ending Fund Balance	\$ 711,036	\$ 711,036	\$ 711,036	\$ 699,707	\$ 699,707	-1.6%	\$ 699,707	0.0%

FY2015 Expenditures	\$ (30,857)
Previously Appropriated Funds	\$ (631,703)
Fund Balance Available for Appropriation for FY2015 as of 3/31/2015	\$ 37,147

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.

	FY2013 Adopted	FY2013 Actual	FY2014 Adopted	FY2014 Actual	FY2015 Adopted	% Change FY14 to FY15	FY2016 Proposed	% Change FY15 to FY16
Beginning Fund Balance	\$ 10,659,442	\$ 10,659,442	\$ 9,751,982	\$ 9,751,982	\$ 8,723,079	-10.6%	\$ 8,898,840	2.0%
Sources of Funds:								
Miscellaneous:								
Gain/Loss on Investments	275,761	(562,092)	275,761	520,027	275,761	0.0%	275,761	0.0%
Total Sources	275,761	(562,092)	275,761	520,027	275,761	0.0%	275,761	0.0%
Uses of Funds:								
Transportation:								
Archer Rd/Gale Lemerand Dr	-	63,318	-	1,163,363	-	n/a	-	n/a
Sidewalk Maintenance	100,190	4,600	100,000	74,985	100,000	0.0%	-	-100.0%
Traffic Management System	80,781	277,450	-	310,582	-	n/a	-	n/a
Economic Environment:								
CRA Depot Park Improv.	1,000,000	-	-	-	-	n/a	-	n/a
Total Uses	1,180,971	345,368	100,000	1,548,930	100,000	0.0%	-	-100.0%
Planned addition to (appropriation of) fund balance	(905,210)	(907,460)	175,761	(1,028,903)	175,761	0.0%	275,761	56.9%
Ending Fund Balance	\$ 9,754,232	\$ 9,751,982	\$ 9,927,743	\$ 8,723,079	\$ 8,898,840	-10.4%	\$ 9,174,601	3.1%

FY2015 Revenue	\$ 275,761
FY2015 Expenditures	\$ (3,148,829)
Previously Appropriated Funds	\$ (5,358,570)
Fund Balance Available for Appropriation for FY2015 as of 3/31/2015	\$ 491,441

Energy Conservation Capital Projects Fund
Fund 340

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

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

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

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

The fund balance within this fund is assigned.

	FY2013 Adopted	FY2013 Actual	FY2014 Adopted	FY2014 Actual	FY2015 Adopted	% Change FY14 to FY15	FY2016 Proposed	% Change FY15 to FY16
Beginning Fund Balance	\$ 278,546	\$ 278,546	\$ 61,684	\$ 61,684	\$ 64,241	4.1%	\$ 41,287	-35.7%
Sources of Funds:								
Miscellaneous:								
Gain/Loss on Investments	-	(2,149)	-	2,557	-	n/a	-	n/a
Total Sources	-	(2,149)	-	2,557	-	n/a	-	n/a
Uses of Funds:								
General Government:								
City Hall Energy Conserv	-	141,400	-	-	-	n/a	-	n/a
Elevator Replacement	-	-	-	-	22,954	n/a	-	-100.0%
OLB Energy Conserv	-	73,313	-	-	-	n/a	-	n/a
Total Uses	-	214,713	-	-	22,954	n/a	-	-100.0%
Planned addition to (appropriation of) fund balance	-	(216,862)	-	2,557	(22,954)	n/a	-	-100.0%
Ending Fund Balance	\$ 278,546	\$ 61,684	\$ 61,684	\$ 64,241	\$ 41,287	-33.1%	\$ 41,287	0.0%

FY2015 Revenue	\$ 593
Previously Appropriated Funds	<u>\$ (62,674)</u>
Fund Balance Available for Appropriation for FY2015 as of 3/31/2015	\$ 2,160

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 receipted 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: 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.

	FY2013 Adopted	FY2013 Actual	FY2014 Adopted	FY2014 Actual	FY2015 Adopted	% Change FY14 to FY15	FY2016 Proposed	% Change FY15 to FY16
Beginning Fund Balance	\$ 4,234,918	\$ 4,234,918	\$ 3,774,184	\$ 3,774,184	\$ 4,137,358	9.6%	\$ 4,003,588	-3.2%
Sources of Funds:								
Taxes:								
LOGT-Additional 5 Cent	1,800,000	1,842,312	1,800,000	1,902,354	1,800,000	0.0%	1,800,000	0.0%
Charges for Services:								
Property Rental	-	-	-	11,700	-	n/a	-	n/a
Miscellaneous:								
Gain/Loss on Investments	145,201	(222,611)	69,794	175,472	69,794	0.0%	69,794	0.0%
Total Sources	1,945,201	1,619,701	1,869,794	2,089,526	1,869,794	0.0%	1,869,794	0.0%
Uses of Funds:								
Transportation:								
Depot Avenue	-	-	-	-	1,000,000	n/a	891,912	-10.8%
NW 8th Ave Resurfacing	-	21,802	-	1,988	-	n/a	-	n/a
NW 22nd St-Design/Constr	-	887,189	-	-	-	n/a	-	n/a
NW 23rd Ave & 55th Street	-	-	-	25,339	-	n/a	-	n/a
SE 4th Street	250,000	79,531	300,000	571,716	-	-100.0%	-	n/a
SW 6th St Resurfacing	-	88,103	-	123,286	-	n/a	-	n/a
Transfer to:								n/a
RTS Fund (450)	440,000	440,000	440,000	440,000	440,000	0.0%	440,000	0.0%
Debt Service '09	563,810	563,810	564,023	564,023	563,564	-0.1%	562,431	-0.2%
Total Uses	1,253,810	2,080,435	1,304,023	1,726,352	2,003,564	53.6%	1,894,343	-5.5%
Planned addition to (appropriation of) fund balance	691,391	(460,734)	565,771	363,174	(133,770)	-123.6%	(24,549)	-81.6%
Ending Fund Balance	\$ 4,926,309	\$ 3,774,184	\$ 4,339,955	\$ 4,137,358	\$ 4,003,588	-7.8%	\$ 3,979,039	-0.6%

FY2015 Revenue	\$ 1,881,545
FY2015 Expenditures	\$ (1,060,276)
Previously Appropriated Funds	\$ (6,959,079)
Fund Balance Available for Appropriation for FY2015 as of 3/31/2015	\$ (2,000,452) *

* Negative amount is due to future funding from Local Option Gas Tax has not yet been recognized

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

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

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

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

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

The fund balance within this fund is restricted.

	FY2013 Adopted	FY2013 Actual	FY2014 Adopted	FY2014 Actual	FY2015 Adopted	% Change FY14 to FY15	FY2016 Proposed	% Change FY15 to FY16
Beginning Fund Balance	\$ 4,863,600	\$ 4,863,600	\$ 4,497,623	\$ 4,497,623	\$ 2,683,669	-40.3%	\$ 2,683,669	0.0%
Sources of Funds:								
Miscellaneous:								
Gain/Loss on Investments	-	(259,190)	-	287,089	-	n/a	-	n/a
Total Sources	-	(259,190)	-	287,089	-	n/a	-	n/a
Uses of Funds:								
Transportation:								
Depot Ave	-	-	-	785,267	-	n/a	-	n/a
Depot Ave-County Incent	-	-	-	164,897	-	n/a	-	n/a
Main Street Streetscape Prjt	-	76,006	-	841,158	-	n/a	-	n/a
NW 8th Ave Resurfacing	-	28,584	-	-	-	n/a	-	n/a
SW 6th St & 2nd Ave Rdabt	-	-	-	-	-	n/a	-	n/a
SW 35th Place Sidewalk	-	2,197	-	309,721	-	n/a	-	n/a
Total Uses	-	106,787	-	2,101,043	-	n/a	-	n/a
Planned addition to (appropriation of) fund balance	-	(365,977)	-	(1,813,954)	-	n/a	-	n/a
Ending Fund Balance	\$ 4,863,600	\$ 4,497,623	\$ 4,497,623	\$ 2,683,669	\$ 2,683,669	-40.3%	\$ 2,683,669	0.0%

FY2015 Revenue	\$ 23,732
FY2015 Expenditures	\$ (412,149)
Previously Appropriated Funds	\$ (1,288,204)
Fund Balance Available for Appropriation for FY2015 as of 3/31/2015	\$ 1,007,048

Traffic Management System Building Fund

Fund 343

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

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

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

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

The fund balance within this fund is assigned.

	FY2013 Adopted	FY2013 Actual	FY2014 Adopted	FY2014 Actual	FY2015 Adopted	% Change FY14 to FY15	FY2016 Proposed	% Change FY15 to FY16
Beginning Fund Balance	\$ 152,683	\$ 152,683	\$ 144,503	\$ 144,503	\$ 40,741	-71.8%	\$ 40,741	0.0%
Sources of Funds:								
Miscellaneous:								
Gain/Loss on Investments	-	(8,180)	-	7,321	-	n/a	-	n/a
Total Sources	-	(8,180)	-	7,321	-	n/a	-	n/a
Uses of Funds:								
Transportation:								
Mast Arm Maintenance	40,000	-	-	-	-	n/a	-	n/a
Traffic Management System	-	-	-	111,083	-	n/a	-	n/a
Total Uses	40,000	-	-	111,083	-	n/a	-	n/a
Planned addition to (appropriation of) fund balance	(40,000)	(8,180)	-	(103,762)	-	n/a	-	n/a
Ending Fund Balance	\$ 112,683	\$ 144,503	\$ 144,503	\$ 40,741	\$ 40,741	-71.8%	\$ 40,741	0.0%

FY2015 Revenue	\$ 545
Previously Appropriated Funds	\$ (40,000)
Fund Balance Available for Appropriation for FY2015 as of 3/31/2015	\$ 1,286

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

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

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

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

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

The fund balance within this fund is assigned.

	FY2013 Adopted	FY2013 Actual	FY2014 Adopted	FY2014 Actual	FY2015 Adopted	% Change FY14 to FY15	FY2016 Proposed	% Change FY15 to FY16
Beginning Fund Balance	\$ 587,059	\$ 587,059	\$ 24,314	\$ 24,314	\$ 130,206	435.5%	\$ 130,206	0.0%
Sources of Funds:								
Miscellaneous:								
Gain/Loss on Investments	-	(65)	-	2,672	-	n/a	-	n/a
Transfers from:								
SMU Capital Project (414)	-	-	-	220,697	-	n/a	-	n/a
Total Sources	-	(65)	-	223,369	-	n/a	-	n/a
Uses of Funds:								
Transportation:								
Materials Relocation Prj	-	450,047	-	61,170	-	n/a	-	n/a
Main Street Streetscape Prjt	-	12,633	-	56,307	-	n/a	-	n/a
Cultural & Recreation:								
Cone Park	100,000	100,000	-	-	-	n/a	-	n/a
Total Uses	100,000	562,680	-	117,477	-	n/a	-	n/a
Planned addition to (appropriation of) fund balance	(100,000)	(562,745)	-	105,892	-	n/a	-	n/a
Ending Fund Balance	\$ 487,059	\$ 24,314	\$ 24,314	\$ 130,206	\$ 130,206	435.5%	\$ 130,206	0.0%

FY2015 Revenue	\$ 642
FY2015 Expenditures	\$ (112,750)
Previously Appropriated Funds	<u>\$ (2,086)</u>
Fund Balance Available for Appropriation for FY2015 as of 3/31/2015	<u>\$ 16,012</u>

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: 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.

	FY2013 Adopted	FY2013 Actual	FY2014 Adopted	FY2014 Actual	FY2015 Adopted	% Change FY14 to FY15	FY2016 Proposed	% Change FY15 to FY16
Beginning Fund Balance	\$ 2,218,143	\$ 2,218,143	\$ 1,086,021	\$ 1,086,021	\$ 664,138	-38.8%	\$ 664,138	0.0%
Sources of Funds:								
Miscellaneous:								
Gain/Loss on Investments	90,748	(57,932)	90,748	79,412	-	-100.0%	-	n/a
Total Sources	90,748	(57,932)	90,748	79,412	-	-100.0%	-	n/a
Uses of Funds:								
Cultural & Recreation:								
Administration	-	3,500	-	3,500	-	n/a	-	n/a
Citizens Park Imprv	-	23,037	-	-	-	n/a	-	n/a
Cone Park	-	86,001	-	-	-	n/a	-	n/a
Cone Park Imprv	-	13,219	-	-	-	n/a	-	n/a
Depot Park General Imprv	-	313,741	-	-	-	n/a	-	n/a
Energy Efficiencies	-	163,102	-	-	-	n/a	-	n/a
Hogtown Creek Active Rec	-	6,091	-	-	-	n/a	-	n/a
Hogtown Creek Park Imprv	-	6,306	-	-	-	n/a	-	n/a
Neighborhood Master Plan	-	11,633	-	-	-	n/a	-	n/a
Neighborhood Park Gen Imprv	-	3,600	-	61,000	-	n/a	-	n/a
Northeast Park General Impr	-	97,622	-	-	-	n/a	-	n/a
Northeast Park Infrastructure	-	50,680	-	-	-	n/a	-	n/a
Operating Set Aside	-	131,064	-	262,180	-	n/a	-	n/a
Project Management	71,466	-	-	-	-	n/a	-	n/a
Smokey Bear General Imprv	-	6,911	-	126,521	-	n/a	-	n/a
Smokey Bear Park Acquisition	-	126,912	-	-	-	n/a	-	n/a
Smokey Bear Playground	-	1,725	-	48,094	-	n/a	-	n/a
TC-A General Imprv	-	29,046	-	-	-	n/a	-	n/a
Total Uses	71,466	1,074,190	-	501,295	-	n/a	-	n/a
Planned addition to (appropriation of) fund balance	19,282	(1,132,122)	90,748	(421,883)	-	-100.0%	-	n/a
Ending Fund Balance	\$ 2,237,425	\$ 1,086,021	\$ 1,176,769	\$ 664,138	\$ 664,138	-43.6%	\$ 664,138	0.0%

FY2015 Revenue	\$ 5,125
FY2015 Expenditures	\$ (178,697)
Previously Appropriated Funds	\$ (450,443)
Fund Balance Available for Appropriation for FY2015 as of 3/31/2015	\$ 40,123

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

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

Funding Source: Sources 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: 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.

	FY2013 Adopted	FY2013 Actual	FY2014 Adopted	FY2014 Actual	FY2015 Adopted	% Change FY14 to FY15	FY2016 Proposed	% Change FY15 to FY16
Beginning Fund Balance	\$ 1,541,434	\$ 1,541,434	\$ 238,065	\$ 238,065	\$ 251,348	5.6%	\$ 251,348	0.0%
Sources of Funds:								
Miscellaneous:								
Gain/Loss on Investments	-	(13,716)	-	13,283	-	n/a	-	n/a
Total Sources	-	(13,716)	-	13,283	-	n/a	-	n/a
Uses of Funds:								
Cultural & Recreation:								
Cone Park SW Properties	-	583,667	-	-	-	n/a	-	n/a
Future Land Acquisition	-	42,675	-	-	-	n/a	-	n/a
Hoggetowne Creek Floodplain-	-	13,428	-	-	-	n/a	-	n/a
Plm Pt Addition-F. Crates Prpty	-	649,883	-	-	-	n/a	-	n/a
Total Uses	-	1,289,653	-	-	-	n/a	-	n/a
Planned addition to (appropriation of) fund balance	-	(1,303,369)	-	13,283	-	n/a	-	n/a
Ending Fund Balance	\$ 1,541,434	\$ 238,065	\$ 238,065	\$ 251,348	\$ 251,348	5.6%	\$ 251,348	0.0%

FY2015 Revenue	\$ 2,300
FY2015 Expenditures	\$ (3,818)
Previously Appropriated Funds	\$ (252,215)
Fund Balance Available for Appropriation for FY2015 as of 3/31/2015	\$ (2,385)

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 receipted 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.

	FY2013 Adopted	FY2013 Actual	FY2014 Adopted	FY2014 Actual	FY2015 Adopted	% Change FY14 to FY15	FY2016 Proposed	% Change FY15 to FY16
Beginning Fund Balance	\$ 148,346	\$ 148,346	\$ 134,891	\$ 134,891	\$ 134,497	-0.3%	\$ 134,497	0.0%
Sources of Funds:								
Miscellaneous:								
Gain/Loss on Investments	-	(7,413)	-	6,198	-	n/a	-	n/a
Total Sources	-	(7,413)	-	6,198	-	n/a	-	n/a
Uses of Funds:								
Cultural & Recreation:								
Northside Park Imprv.	-	6,042	-	6,592	-	n/a	-	n/a
Total Uses	-	6,042	-	6,592	-	n/a	-	n/a
Planned addition to (appropriation of) fund balance	-	(13,455)	-	(394)	-	n/a	-	n/a
Ending Fund Balance	\$ 148,346	\$ 134,891	\$ 134,891	\$ 134,497	\$ 134,497	-0.3%	\$ 134,497	0.0%

FY2015 Revenue	\$ 1,225
FY2015 Expenditures	\$ (2,747)
Previously Appropriated Funds	\$ (96,221)
Fund Balance Available for Appropriation for FY2015 as of 3/31/2015	\$ 36,754

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

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

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

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

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

The fund balance within this fund is assigned.

	FY2013 Adopted	FY2013 Actual	FY2014 Adopted	FY2014 Actual	FY2015 Adopted	% Change FY14 to FY15	FY2016 Proposed	% Change FY15 to FY16
Beginning Fund Balance	\$ 2,897,216	\$ 2,897,216	\$ 2,598,346	\$ 2,598,346	\$ 1,293,281	-50.2%	\$ 1,293,281	0.0%
Sources of Funds:								
Miscellaneous:								
Gain/Loss on Investments	-	(149,602)	-	169,310	-	n/a	-	n/a
Total Sources	-	(149,602)	-	169,310	-	n/a	-	n/a
Uses of Funds:								
Human Services:								
One-Stop Homeless Assist	-	89,268	-	1,396,952	-	n/a	-	n/a
Transportation:								
LED Metering	-	-	-	77,423	-	n/a	-	n/a
Cultural & Recreation:								
Cone Park Lighting	60,000	60,000	-	-	-	n/a	-	n/a
Total Uses	60,000	149,268	-	1,474,375	-	n/a	-	n/a
Planned addition to (appropriation of) fund balance	(60,000)	(298,870)	-	(1,305,065)	-	n/a	-	n/a
Ending Fund Balance	\$ 2,837,216	\$ 2,598,346	\$ 2,598,346	\$ 1,293,281	\$ 1,293,281	-50.2%	\$ 1,293,281	0.0%

FY2015 Revenue	\$ 11,756
FY2015 Expenditures	\$ (99,654)
Previously Appropriated Funds	\$ (1,114,411)
Fund Balance Available for Appropriation for FY2015 as of 3/31/2015	\$ 90,972

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

The fund balance within this fund is assigned.

	FY2013 Adopted	FY2013 Actual	FY2014 Adopted	FY2014 Actual	FY2015 Adopted	% Change FY14 to FY15	FY2016 Proposed	% Change FY15 to FY16
Beginning Fund Balance	\$ 2,542,398	\$ 2,542,398	\$ 1,274,855	\$ 1,274,855	\$ 90,501	-92.9%	\$ 90,501	0.0%
Sources of Funds:								
Miscellaneous:								
Gain/Loss on Investments	-	(91,691)	-	135,323	-	n/a	-	n/a
Total Sources	-	(91,691)	-	135,323	-	n/a	-	n/a
Uses of Funds:								
Public Safety:								
GPD Headqtrs Annex	-	959,088	-	1,037,057	-	n/a	-	n/a
Transportation:								
Arsenic Remed.	-	216,764	-	282,620	-	n/a	-	n/a
Total Uses	-	1,175,852	-	1,319,677	-	n/a	-	n/a
Planned addition to (appropriation of) fund balance	-	(1,267,543)	-	(1,184,354)	-	n/a	-	n/a
Ending Fund Balance	\$ 2,542,398	\$ 1,274,855	\$ 1,274,855	\$ 90,501	\$ 90,501	-92.9%	\$ 90,501	0.0%

FY2015 Revenue	\$ 963
Previously Appropriated Funds	\$ (3,855)
Fund Balance Available for Appropriation for FY2015 as of 3/31/2015	\$ 87,609

Facilities Maintenance Recurring Fund

Fund 351

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

Funding Source: Funding is provided through General Fund Contributions.

Legal Basis: This Adopted funding will be 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.

	FY2013		FY2013		FY2014		FY2014		FY2015		% Change	FY2016		% Change
	Adopted		Actual		Adopted		Actual		Adopted		FY14 to FY15	Proposed		FY15 to FY16
Beginning Fund Balance	\$	-	\$	-	\$	-	\$	-	\$	-	n/a	\$	-	n/a
Sources of Funds:														
Transfer from:														
General Fund (001)		-		-		-		-		562,500	n/a		562,500	0.0%
Total Sources		-		-		-		-		562,500	n/a		562,500	0.0%
Uses of Funds:														
General Government														
ADA Compliance		-		-		-		-		25,000	n/a		25,000	0.0%
Facilities Maintenance		-		-		-		-		100,000	n/a		100,000	0.0%
Hippodrome HVAC Replc		-		-		-		-		98,000	n/a		-	-100.0%
Public Safety														
Facilities Maint & Landscaping		-		-		-		-		50,000	n/a		50,000	0.0%
Replc Kitchen Eqpt FS 3, 4, 5, 7		-		-		-		-		40,000	n/a		-	-100.0%
Transportation														
Mast Arms Painting & Maint		-		-		-		-		22,990	n/a		67,500	193.6%
PW Surplus Bldg Roof Replc		-		-		-		-		60,000	n/a		-	-100.0%
Economic Environment														
GTEC Facility Maint & Repair		-		-		-		-		10,000	n/a		10,000	0.0%
Cultural & Recreation														
MLK Rec Center HVAC Units		-		-		-		-		-	n/a		60,000	n/a
NE Pool Reno & Shade Struct		-		-		-		-		-	n/a		200,000	n/a
Park Maint & Repairs		-		-		-		-		50,000	n/a		50,000	0.0%
Replc/Repair Roof @ MNC		-		-		-		-		30,510	n/a		-	-100.0%
W/S Pool Roof Replc		-		-		-		-		76,000	n/a		-	-100.0%
Total Uses		-		-		-		-		562,500	n/a		562,500	0.0%
Planned addition to (appropriation of) fund balance		-		-		-		-		-	n/a		-	n/a
Ending Fund Balance	\$	-	\$	-	\$	-	\$	-	\$	-	n/a	\$	-	n/a

FY2015 Revenue	\$	565,646
FY2015 Expenditures	\$	(29,092)
Previously Appropriated Funds	\$	(533,408)
Fund Balance Available for Appropriation for FY2015 as of 3/31/2015	\$	3,146

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 will be 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.

	FY2013		FY2013		FY2014		FY2014		FY2015		% Change	FY2016		% Change
	Adopted		Actual		Adopted		Actual		Adopted		FY14 to	Proposed		FY15 to
											FY15			FY16
Beginning Fund Balance	\$	-	\$	-	\$	-	\$	-	\$	-	n/a	\$	-	n/a
Sources of Funds:														
Miscellaneous:														
Gain/Loss on Investments		-		-		-		-		11,459	n/a		173,226	1411.7%
Transfer from:														
General Fund (001)		-		-		-		-		977,500	n/a		977,500	0.0%
Total Sources		-		-		-		-		988,959	n/a		1,150,726	16.4%
Uses of Funds:														
General Government														
Document Management		-		-		-		-		250,000	n/a		100,000	-60.0%
E-Gov Projects		-		-		-		-		(250,000)	n/a		-	-100.0%
ISE WIFI/ISE Wired Acc Contl		-		-		-		-		70,000	n/a		-	-100.0%
IT Infrastructure Replc		-		-		-		-		-	n/a		75,000	n/a
PC/Equipment Replacement		-		-		-		-		125,000	n/a		125,000	0.0%
UCS VoIP Upgrade		-		-		-		-		70,000	n/a		-	-100.0%
Public Safety														
Backup Servers		-		-		-		-		30,000	n/a		-	-100.0%
Extrication Equipment		-		-		-		-		26,000	n/a		26,000	0.0%
Mobile Data Computer Syst		-		-		-		-		25,000	n/a		25,000	0.0%
Portable Radios		-		-		-		-		195,000	n/a		195,000	0.0%
Replc Program GPD Laptops		-		-		-		-		-	n/a		250,000	n/a
Servers		-		-		-		-		110,000	n/a		-	-100.0%
Replc GFR Eqpt on Apparatus		-		-		-		-		25,000	n/a		25,000	0.0%
Replc Kitchen Eqpt FS 3, 4, 5, 7		-		-		-		-		-	n/a		20,726	n/a
Training Facility Capital Eqpt		-		-		-		-		24,300	n/a		-	-100.0%
Vehicle Video Cameras		-		-		-		-		-	n/a		130,000	n/a
Video Server Replacement		-		-		-		-		40,000	n/a		-	-100.0%
Transportation														
ArcGIS Server Upgrade		-		-		-		-		42,200	n/a		-	-100.0%
Downtown Lighting Enhance		-		-		-		-		130,000	n/a		130,000	0.0%

Equipment Replacement Fund
Fund 352

	FY2013 Adopted	FY2013 Actual	FY2014 Adopted	FY2014 Actual (Preaudit)	FY2015 Adopted	% Change FY14 to FY15	FY2016 Plan	% Change FY15 to FY16
Uses of Funds (continued)								
Cultural & Recreation								
MLK Floor Covering	-	-	-	-	27,459	n/a	-	-100.0%
Playground Equipment	-	-	-	-	45,000	n/a	45,000	0.0%
Replacement of Diving Boards	-	-	-	-	4,000	n/a	4,000	0.0%
Total Uses	-	-	-	-	988,959	n/a	1,150,726	16.4%
Planned addition to								
(appropriation of) fund balance	-	-	-	-	-	n/a	-	n/a
Ending Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -	n/a	\$ -	n/a

FY2015 Revenue	\$ 1,244,096
FY2015 Expenditures	\$ (154,717)
Previously Appropriated Funds	<u>\$ (1,084,243)</u>
Fund Balance Available for Appropriation for FY2015 as of 3/31/2015	\$ 5,136

Roadway Resurfacing Program Fund
Fund 353

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

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

Legal Basis: This Adopted funding will be 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.

	FY2013 Adopted	FY2013 Actual	FY2014 Adopted	FY2014 Actual	FY2015 Adopted	% Change FY14 to FY15	FY2016 Proposed	% Change FY15 to FY16
Beginning Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -	n/a	\$ -	n/a
Sources of Funds:								
Transfer from:								
General Fund (001)	-	-	-	-	642,554	n/a	642,554	0.0%
Solid Waste Collection (420)	-	-	-	-	1,053,010	n/a	1,429,515	35.8%
Total Sources	-	-	-	-	1,695,564	n/a	2,072,069	22.2%
Uses of Funds:								
Transportation:								
Asphalt Sect Crew	-	-	-	-	517,244	n/a	600,093	16.0%
Road Resurfacing Projects (TBC	-	-	-	-	1,018,320	n/a	2,072,069	103.5%
Asphalt Zipper	-	-	-	-	160,000	n/a	-	-100.0%
Total Uses	-	-	-	-	1,695,564	n/a	2,672,162	57.6%
Planned addition to (appropriation of) fund balance	-	-	-	-	-	n/a	(600,093)	n/a
Ending Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -	n/a	\$ (600,093)	n/a

FY2015 Revenue	\$ 1,699,057
FY2015 Expenditures	\$ (532,466)
Previously Appropriated Funds	\$ (2,645,388)
Fund Balance Available for Appropriation for FY2015 as of 3/31/2015	\$ (1,478,797)

* This fund is in the process of being combined with the General Roadway Resurfacing funds that are currently in the General Capital Projects Fund (302) of \$1.38 million.

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 will be approved by the City Commission during the FY15/16 budget workshops.

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

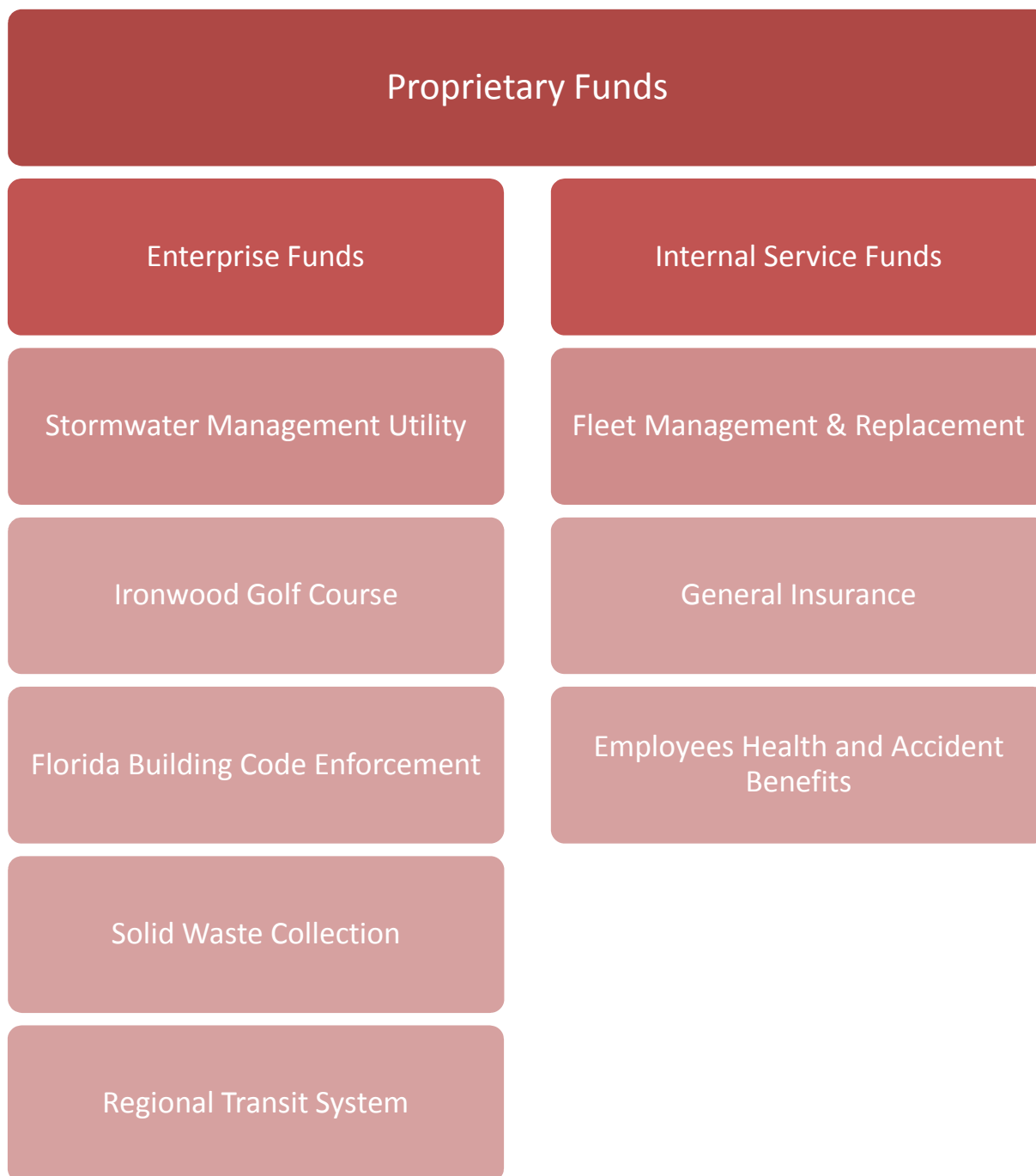
The fund balance within this fund is assigned.

	FY2013		FY2013		FY2014		FY2014		FY2015		% Change	FY2016		% Change
	Adopted		Actual		Adopted		Actual		Adopted		FY14 to FY15	Proposed		FY15 to FY16
Beginning Fund Balance	\$	-	\$	-	\$	-	\$	-	\$	-	n/a	\$	-	n/a
Sources of Funds:														
Transfer from:														
Debt Service Issue		-		-		-		-		13,126,042	n/a		-	-100.0%
Total Sources		-		-		-		-		13,126,042	n/a		-	-100.0%
Uses of Funds:														
General Government														
Elevator Replc-OLB, TCA, TCB		-		-		-		-		121,338	n/a		-	-100.0%
Public Safety														
Fire Rescue Sta Alert System		-		-		-		-		488,160	n/a		-	-100.0%
Fire Station 1		-		-		-		-		4,700,000	n/a		-	-100.0%
Fire Station 5 Renovations		-		-		-		-		250,000	n/a		-	-100.0%
GPD Prop & Evidnc Bldg Roof		-		-		-		-		76,000	n/a		-	-100.0%
SCBA Replacement		-		-		-		-		453,491	n/a		-	-100.0%
Vehicle Video Cameras		-		-		-		-		130,000	n/a		-	-100.0%
Transportation														
Front End Loader		-		-		-		-		155,000	n/a		-	-100.0%
LED Lghtg: Neighbrhd Pilot		-		-		-		-		400,000	n/a		-	-100.0%
NE 2nd Street Project		-		-		-		-		1,100,000	n/a		-	-100.0%
Roundabout @ S Main/Depot		-		-		-		-		1,200,000	n/a		-	-100.0%
Cultural & Recreation														
Depot Park Park Imprv		-		-		-		-		3,500,000	n/a		-	-100.0%
Hogtwn Crk Headwtrs Pk, PH II		-		-		-		-		200,000	n/a		-	-100.0%
Springtree Park Reno and Dev		-		-		-		-		200,000	n/a		-	-100.0%
Starting Block (Dive Platform)		-		-		-		-		48,053	n/a		-	-100.0%
Thomas Cntr & Gardens Imprv		-		-		-		-		104,000	n/a		-	-100.0%
Total Uses		-		-		-		-		13,126,042	n/a		-	-100.0%
Planned addition to (appropriation of) fund balance		-		-		-		-		-	n/a		-	n/a
Ending Fund Balance	\$	-	\$	-	\$	-	\$	-	\$	-	n/a	\$	-	n/a

FY2015 Revenue	\$ 13,202,180
FY2015 Expenditures	\$ (4,807,267)
Previously Appropriated Funds	\$ (8,318,775)
Fund Balance Available for Appropriation for FY2015 as of 3/31/2015	\$ 76,138

Proprietary Funds (Enterprise and Internal Service) are used to account for operations:

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



All Proprietary Funds
Summary of Revenues and Expenses

	FY2013 Adopted	FY2013 Actual	FY2014 Adopted	FY2014 Actual	FY2015 Adopted	% Change FY14 to FY15	FY2016 Proposed	% Change FY15 to FY16
Beginning Fund Balance	\$ 90,415,152	\$ 90,415,152	\$ 90,162,431	\$ 90,162,431	\$ 81,690,279	-9.4%	\$ 77,201,065	-5.5%
Sources of Funds by Category:								
Taxes	1,903,130	1,790,437	1,926,561	1,769,622	1,962,888	1.9%	1,999,146	1.8%
Permits, Fees, Assessments	3,156,898	3,363,019	3,126,585	3,360,402	3,301,265	5.6%	5,397,051	63.5%
Intergovernmental	6,034,060	22,197,862	6,095,819	27,652,609	6,342,179	4.0%	6,439,547	1.5%
Charges for Services	30,211,193	29,035,396	31,686,719	30,338,902	30,981,165	-2.2%	32,212,432	4.0%
Miscellaneous Revenues	24,957,028	32,879,459	26,465,263	27,090,596	28,242,331	6.7%	29,871,944	5.8%
Internal Service	13,475,089	13,304,738	11,471,194	11,519,153	12,427,271	8.3%	12,684,030	2.1%
Transfers In	2,250,793	2,380,907	2,433,393	2,782,484	2,031,392	-16.5%	2,081,228	2.5%
Total Sources	81,988,191	104,951,818	83,205,534	104,513,768	85,288,491	2.5%	90,685,378	6.3%
Uses of Funds:								
General Government	75,716	45,309	73,734	45,572	73,309	-0.6%	74,874	2.1%
Public Safety	2,416,696	2,043,051	2,479,989	2,224,436	2,311,495	-6.8%	2,809,961	21.6%
Physical Environment	15,988,737	14,853,824	15,969,617	18,160,469	13,912,576	-12.9%	14,711,214	5.7%
Transportation	25,458,576	43,390,796	27,844,270	47,882,541	28,136,633	1.0%	28,942,589	2.9%
Cultural & Recreation	1,463,692	1,421,658	1,460,749	1,510,621	1,470,417	0.7%	1,449,885	-1.4%
Transfers to Other Funds	2,989,291	5,895,230	2,971,797	3,758,444	2,282,762	-23.2%	2,770,304	21.4%
Internal Service Expenses	37,768,643	37,554,671	39,527,872	39,403,837	41,590,513	5.2%	42,475,056	2.1%
Total Uses	86,161,351	105,204,539	90,328,028	112,985,920	89,777,705	-0.6%	93,233,883	3.8%
Planned addition to (appropriation of) fund balance	(4,173,160)	(252,721)	(7,122,494)	(8,472,152)	(4,489,214)	-37.0%	(2,548,505)	-43.2%
Ending Fund Balance	\$ 86,241,992	\$ 90,162,431	\$ 83,039,937	\$ 81,690,279	\$ 77,201,065	-7.0%	\$ 74,652,560	-3.3%

**Stormwater Management Utility
Fund 413**

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

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

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

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

	FY2013 Adopted	FY2013 Actual	FY2014 Adopted	FY2014 Actual	FY2015 Adopted	% Change FY14 to FY15	FY2016 Proposed	% Change FY15 to FY16
Beginning Fund Balance	\$ 22,871,615	\$ 22,871,615	\$ 21,741,009	\$ 21,741,009	\$ 21,254,496	-2.2%	\$ 21,215,089	-0.2%
Sources of Funds:								
Charges for Services:						n/a		n/a
Stormwater Mgmt Fees	6,447,741	5,452,089	6,454,115	6,080,532	6,198,250	-4.0%	6,508,162	5.0%
Miscellaneous:						n/a		n/a
Gain/Loss on Investments	-	166,286	250,000	(200,338)	116,116	-53.6%	116,116	0.0%
Other Miscellaneous	35,700	31,576	37,485	15,892	31,766	-15.3%	31,956	0.6%
Transfers:						n/a		n/a
ARRA EISA Grant Fund	-	1,752	-	-	-	n/a	-	n/a
Total Sources	6,483,441	5,651,703	6,741,600	5,896,086	6,346,132	-5.9%	6,656,234	4.9%
Uses of Funds:								
Physical Environment:								
Public Works Administration	229,228	195,096	147,034	260,998	167,940	14.2%	171,735	2.3%
Engineering Services	392,542	458,492	509,596	493,563	605,649	18.8%	525,273	-13.3%
Operations-Support Svcs	278,860	485,023	285,365	561,833	312,043	9.3%	314,538	0.8%
Street Sweeping Section	621,584	600,120	653,218	605,658	708,691	8.5%	695,759	-1.8%
Mosquito Control	402,592	323,816	409,785	280,802	403,878	-1.4%	415,183	2.8%
Vegetative Management	92,491	97,773	96,469	82,624	100,271	3.9%	102,221	1.9%
Open Watercourse Maint.	1,499,195	1,346,897	1,739,526	1,352,280	1,700,944	-2.2%	1,690,856	-0.6%
Closed Watercourse Maint.	537,572	519,089	562,599	496,198	594,626	5.7%	727,877	22.4%
Environmental Management	1,291,083	966,772	1,325,496	1,192,306	1,469,116	10.8%	1,483,809	1.0%
NPDES Project	32,490	633,123	16,926	389,686	16,968	0.2%	34,893	105.6%
Transportation:								
Transportation Planning	250,689	201,121	242,391	200,350	239,640	-1.1%	238,662	-0.4%
Transfers to:								
OPEB of 2005 (231)	89,563	89,563	129,645	124,447	-	-100.0%	-	n/a
POB 2003a (226)	51,901	51,901	56,338	56,338	65,773	16.7%	70,935	7.8%
Depot SW Park-DSF	270,516	270,516	270,516	270,516	-	-100.0%	-	n/a
FFGFC of 2005 (230)	15,000	15,000	15,000	15,000	-	-100.0%	-	n/a
SMU Surcharge CPF (414)	528,007	528,007	478,208	-	-	-100.0%	-	n/a
Total Uses	6,583,313	6,782,309	6,938,112	6,382,599	6,385,539	-8.0%	6,471,741	1.3%
Planned addition to (appropriation of) fund balance	(99,872)	(1,130,606)	(196,512)	(486,513)	(39,407)	-79.9%	184,493	-568.2%
Ending Fund Balance	\$ 22,771,743	\$ 21,741,009	\$ 21,544,497	\$ 21,254,496	\$ 21,215,089	-1.5%	\$ 21,399,582	0.9%

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: The changes in fund balance reflect completion of major capital projects.

	FY2013 Adopted	FY2013 Actual	FY2014 Adopted	FY2014 Actual	FY2015 Adopted	% Change FY14 to FY15	FY2016 Proposed	% Change FY15 to FY16
Beginning Fund Balance	\$ 7,565,795	\$ 7,565,795	\$ 8,558,327	\$ 8,558,327	\$ 4,475,686	-47.7%	\$ 5,157,729	15.2%
Sources of Funds:								
Intergovernmental:								
State Grant	-	74,100	-	-	-	n/a	-	n/a
County Contribution	-	31,775	-	-	-	n/a	-	n/a
SJRWMD Contribution	-	(582,278)	-	-	-	n/a	-	n/a
Charges for Services:								
Stormwater Mgmt Fees	1,573,169	980,087	1,575,628	1,158,197	1,120,217	-28.9%	1,183,285	5.6%
Miscellaneous:								
Gain/Loss on Investments	262,500	(642,570)	275,625	485,684	150,000	-45.6%	150,000	0.0%
Gain/Loss Disposition of F/A	-	1,538,378	-	-	-	n/a	-	n/a
Capital Contributions	-	988,153	-	-	-	n/a	-	n/a
Transfers:								
Misc Gifts & Grants	-	32,275	-	-	-	n/a	-	n/a
GRU	-	-	-	119,498	-	n/a	-	n/a
Stormwater Mgmt Fees (413)	528,007	528,007	478,208	-	-	-100.0%	-	n/a
Total Sources	2,363,676	2,947,927	2,329,461	1,763,379	1,270,217	-45.5%	1,333,285	5.0%
Uses of Funds:								
Physical Environment:								
Depot Ave Stormwater Fac.	-	2,217	-	-	-	n/a	-	n/a
Duval Regional Strmwtr Prk	-	14,483	-	28,625	-	n/a	-	n/a
Tumblin Creek	250,000	70,632	1,000,000	107,178	-	-100.0%	-	n/a
Sweetwater Branch Prjt	-	438,810	-	1,182,385	-	n/a	-	n/a
Duval-NE 7th Ave Drainage	-	-	-	-	-	n/a	175,000	n/a
Smokey Bear Rd Underpass	-	-	-	-	-	n/a	50,000	n/a
LID Prjts and Investigation	-	-	-	-	-	n/a	150,000	n/a
Possum/Hogtown Crk WMP	-	-	-	-	-	n/a	250,000	n/a
Depot Prk Imprv-Match	-	12,991	-	453,650	-	n/a	-	n/a
Pipe Replc: SW2nd/SW10th	100,000	-	820,000	352,450	-	-100.0%	-	n/a
Pipe Replc: SW 6th St	50,000	-	250,000	-	-	-100.0%	-	n/a
Pipe Replc: NW 14th Street	50,000	-	350,000	-	-	-100.0%	-	n/a
Paynes Prairie Sheetflow	-	38,867	-	1,318,251	-	n/a	-	n/a
Duval Basin	15,000	-	-	9,271	-	n/a	-	n/a
Pinkoson Pond Outfall	-	14,266	-	29,815	-	n/a	-	n/a
N.W. 22nd Street Drainage	-	60,500	-	-	-	n/a	-	n/a
Rosewood Trash Trap	-	11,979	-	-	-	n/a	-	n/a
SW 35th Ter Flood Haz.	-	-	-	1,085	-	n/a	-	n/a
Depot Ave Stormwater	-	570,102	-	1,330,419	-	n/a	-	n/a
PW Work Management Sys	240,000	83,601	-	24,846	-	n/a	-	n/a
Materials Relocation Project	-	1,647,798	-	87,348	-	n/a	-	n/a
SMU-Depreciation	264,687	(1,010,851)	301,260	-	301,148	0.0%	301,148	0.0%

Stormwater Management Surcharge Capital Projects
Fund 414

	FY2013 Adopted	FY2013 Actual	FY2014 Adopted	FY2014 Actual	FY2015 Adopted	% Change FY14 to FY15	FY2016 Proposed	% Change FY15 to FY16
Uses of Funds (continued):								
Transfers:								
Capital Imprv Rev Note	-	-	-	220,697	-	n/a	-	n/a
Misc Grant Funds (115)	-	-	-	700,000	-	n/a	-	n/a
POB 2003a (226)	-	-	-	-	1,510	n/a	1,749	15.8%
Depot SW Park-DSF	-	-	-	-	270,516	n/a	270,516	0.0%
FFGFC of 2005 (230)	-	-	-	-	15,000	n/a	15,000	0.0%
Total Uses	969,687	1,955,395	2,721,260	5,846,020	588,174	-78.4%	1,213,413	106.3%
Planned addition to (appropriation of) fund balance	1,393,989	992,532	(391,799)	(4,082,641)	682,043	-274.1%	119,872	-82.4%
Ending Fund Balance	\$ 8,959,784	\$ 8,558,327	\$ 8,166,528	\$ 4,475,686	\$ 5,157,729	-36.8%	\$ 5,277,601	2.3%

Ironwood Golf Course
Fund 415 & 417 & 418

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

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

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

Fund Balance: The reduction in negative fund balance is due to a City Commission approved plan.

	FY2013 Adopted	FY2013 Actual	FY2014 Adopted	FY2014 Actual	FY2015 Adopted	% Change FY14 to FY15	FY2016 Proposed	% Change FY15 to FY16
Beginning Fund Balance	\$ (817,645)	\$ (817,645)	\$ (466,456)	\$ (466,456)	\$ (238,019)	-49.0%	\$ 175,927	-173.9%
Sources of Funds:								
Charges for Services:								
Green Fees	371,606	346,066	379,038	322,495	352,987	-6.9%	360,046	2.0%
Cart Rentals	226,234	217,821	230,759	181,058	221,177	-4.2%	225,600	2.0%
Capital Surcharge	137,780	178,443	140,535	164,453	196,350	39.7%	200,277	2.0%
Pro Shop Sales	47,725	62,821	48,679	54,497	64,077	31.6%	65,358	2.0%
Driving Range	31,171	46,146	31,794	39,038	47,068	48.0%	48,009	2.0%
Concessions	149,434	162,862	152,423	143,279	166,119	9.0%	169,441	2.0%
Facility Rental	14,649	5,748	14,942	12,566	5,862	-60.8%	5,979	2.0%
Miscellaneous Revenues:						n/a		n/a
Gain/Loss on Investment	(40,018)	(38,285)	(33,290)	(31,643)	2,000	-106.0%	2,250	12.5%
Other Miscellaneous Rev	561	1,657	573	1,618	1,250	118.2%	1,275	2.0%
Capital Contributions	-	9,300	-	6,572	-	n/a	-	n/a
Transfers from:						n/a		n/a
Ironwood Surcharge Fund	-	95,173	-	95,657	96,109	n/a	94,968	-1.2%
General Fund (001)	841,366	841,366	864,540	864,540	832,450	-3.7%	804,746	-3.3%
Total Sources	1,780,508	1,929,118	1,829,993	1,854,130	1,985,449	8.5%	1,977,949	-0.4%
Uses of Funds:								
Cultural & Recreation:								
Golf Course Administration	511,187	517,069	506,247	451,111	503,114	-0.6%	522,717	3.9%
Pro Shop	42,689	71,329	43,554	41,555	36,329	-16.6%	36,589	0.7%
Concessions	120,884	82,542	123,426	72,490	119,918	-2.8%	120,408	0.4%
Maintenance	557,940	567,619	569,098	506,740	570,360	0.2%	490,000	-14.1%
Operations	94,912	168,205	97,344	155,147	107,983	10.9%	114,189	5.7%
Depreciation	86,080	(92,252)	86,080	152,866	87,543	1.7%	89,207	1.9%
Interest Expense	-	-	-	42,831	-	n/a	41,775	n/a
Clubhouse Improvements	-	11,290	-	9,307	-	n/a	-	n/a
Golf Cart Replacement	35,000	66,150	35,000	70,288	35,000	0.0%	35,000	0.0%
Parking Lot Improvements	-	22,003	-	-	-	n/a	-	n/a
Miscellaneous Capital Items	-	7,703	-	8,286	10,170	n/a	-	-100.0%
Retention Ditch Maint.	15,000	-	-	-	-	n/a	-	n/a

Ironwood Golf Course
Fund 415 & 417 & 418

	FY2013 Adopted	FY2013 Actual	FY2014 Adopted	FY2014 Actual (Preaudit)	FY2015 Adopted	% Change FY14 to FY15	FY2016 Plan	% Change FY15 to FY16
Uses of Funds (continued):								
Transfers to:								n/a
Ironwood Reno Fd (417)	95,173	141,155	95,657	95,657	96,109	0.5%	94,968	-1.2%
OPEB of 2005 (231)	9,570	9,570	13,853	13,395	-	-100.0%	-	n/a
POB 2003a (226)	5,546	5,546	6,020	6,020	4,977	-17.3%	5,016	0.8%
Total Uses	1,573,981	1,577,929	1,576,279	1,625,693	1,571,503	-0.3%	1,549,869	-1.4%
Planned addition to								
(appropriation of) fund balance	206,527	351,189	253,714	228,437	413,946	63.2%	428,080	3.4%
Ending Fund Balance	\$ (611,118)	\$ (466,456)	\$ (212,742)	\$ (238,019)	\$ 175,927	-182.7%	\$ 604,007	243.3%

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: The increase in fund balance is due to anticipated large projects in FY2016. The proposed implementation of the Development Services Center will be used to fund one-time and operating costs.

	FY2013 Adopted	FY2013 Actual	FY2014 Adopted	FY2014 Actual	FY2015 Adopted	% Change FY14 to FY15	FY2016 Proposed	% Change FY15 to FY16
Beginning Fund Balance	\$ 2,955,937	\$ 2,955,937	\$ 2,958,725	\$ 2,958,725	\$ 3,065,633	3.6%	\$ 3,020,307	-1.5%
Sources of Funds:								
Permits, Fees, Assessments:								
Fast Track Processing Fees	22,000	8,430	22,000	2,980	9,694	-55.9%	10,470	8.0%
Building Permits	1,364,000	1,755,451	1,325,000	1,671,426	1,610,000	21.5%	3,662,502	127.5%
Miscellaneous Permits	14,000	11,327	16,000	12,421	13,026	-18.6%	6,815	-47.7%
Contractors Exam Fees	475	301	500	333	306	-38.8%	503	64.4%
Special Inspection Fees	45,000	18,200	45,000	63,700	20,930	-53.5%	58,968	181.7%
Electric Plumbing & Gas Pts	575,000	502,266	575,000	522,688	577,606	0.5%	591,230	2.4%
Street Graphics Inspections	16,000	15,212	16,000	16,460	17,494	9.3%	14,451	-17.4%
Competency Renewals	10,000	8,604	10,000	7,726	8,750	-12.5%	8,236	-5.9%
Miscellaneous Revenues:						n/a		n/a
Gain/Loss on Investments	-	(188,459)	-	145,274	68,867	n/a	70,175	1.9%
Transfers from:						n/a		n/a
General Fund (001)	50,000	50,000	50,000	50,000	50,000	0.0%	-	-100.0%
Total Sources	2,096,475	2,181,332	2,059,500	2,493,008	2,376,673	15.4%	4,423,350	86.1%
Uses of Funds:								
General Government:								
Planning & Dev Admin	39,374	8,715	35,790	40,869	73,309	104.8%	74,874	2.1%
Planning	36,342	36,594	37,944	4,703	-	-100.0%	-	n/a
Public Safety:								
Building Inspection	2,416,696	2,049,051	2,479,989	2,224,436	2,311,495	-6.8%	2,809,961	21.6%
Fixed Assets	-	(6,000)	-	-	-	n/a	-	n/a
Transfers to:						n/a		n/a
OPEB of 2005 (231)	57,097	57,097	82,654	80,176	-	-100.0%	-	n/a
POB 2003a (226)	33,087	33,087	35,916	35,916	37,195	3.6%	41,629	11.9%
Total Uses	2,582,596	2,178,544	2,672,293	2,386,100	2,421,999	-9.4%	2,926,464	20.8%
Planned addition to (appropriation of) fund balance	(486,121)	2,788	(612,793)	106,908	(45,326)	-92.6%	1,496,886	-3402.5%
Ending Fund Balance	\$ 2,469,816	\$ 2,958,725	\$ 2,345,932	\$ 3,065,633	\$ 3,020,307	28.7%	\$ 4,517,193	49.6%

Solid Waste Collection Fund
Fund 420

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

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

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

Fund Balance: The reduction in fund balance is a result of a City Commission action to increase the transfer to the Roadway Resurfacing Fund.

	FY2013 Adopted	FY2013 Actual	FY2014 Adopted	FY2014 Actual	FY2015 Adopted	% Change FY14 to FY15	FY2016 Proposed	% Change FY15 to FY16
Beginning Fund Balance	\$ 2,662,138	\$ 2,662,138	\$ 3,124,903	\$ 3,124,903	\$ 3,617,148	15.8%	\$ 3,303,145	-8.7%
Sources of Funds:								
Permits, Fees, Assessments:								
Franchise Fees-Solid Waste	1,110,423	1,043,228	1,117,085	1,062,668	1,043,459	-6.6%	1,043,876	0.0%
Charges for Services:								
Refuse Collections	7,312,279	7,459,639	7,356,153	7,807,005	7,462,623	1.4%	7,838,888	5.0%
Sale of Garbage Bags	55,714	59,783	61,308	78,191	60,800	-0.8%	61,955	1.9%
Football Game Day Svcs	-	-	-	17,000	-	n/a	-	n/a
Recycling	79,170	81,698	79,170	85,923	83,087	4.9%	84,666	1.9%
Miscellaneous Revenues:								
Gain/Loss on Investments	33,000	(156,570)	33,000	105,208	54,332	64.6%	55,365	1.9%
Transfers from:								
ARRA EISA Grant Fund	-	288	-	-	-	n/a	-	n/a
General Fund (001)	6,400	6,400	6,400	6,400	6,400	0.0%	6,400	0.0%
Total Sources	8,596,986	8,494,466	8,653,116	9,162,395	8,710,701	0.7%	9,091,150	4.4%
Uses of Funds:								
Physical Environment:								
Public Works Administration	139,952	128,915	126,303	108,095	134,044	6.1%	136,279	1.7%
Refuse Collection	7,209,206	7,121,871	7,302,113	7,186,429	7,322,211	0.3%	7,406,155	1.1%
Inmate Work Crew	72,255	68,365	73,927	65,088	75,047	1.5%	80,488	7.3%
Work Management System	120,000	41,801	-	-	-	n/a	-	n/a
Old Airport Landfill Remed.	2,100,000	14,857	-	142,498	-	n/a	-	n/a
Depreciation	-	(103,581)	-	17,088	-	n/a	-	n/a
Transportation:								
Transportation Planning	30,795	43,717	47,514	46,680	48,843	2.8%	49,110	0.5%
Transfers to:								
General Fund (001)	300,000	300,000	300,000	300,000	300,000	0.0%	300,000	0.0%
OPEB of 2005 (231)	26,048	26,048	37,705	36,439	-	-100.0%	-	n/a
POB 2003a (226)	15,094	15,094	16,385	16,685	16,968	3.6%	19,560	15.3%
CIRN 2009 (236)	74,614	74,614	74,643	74,643	74,581	-0.1%	74,432	-0.2%
Roadway Resurfacing (353)	-	-	-	-	1,053,010	n/a	1,429,515	35.8%
General Capital Prjs (302)	300,000	300,000	300,000	676,505	-	-100.0%	-	n/a
Total Uses	10,387,964	8,031,701	8,278,590	8,670,150	9,024,704	9.0%	9,495,539	5.2%
Planned addition to (appropriation of) fund balance	(1,790,978)	462,765	374,526	492,245	(314,003)	-183.8%	(404,389)	28.8%
Ending Fund Balance	\$ 871,160	\$ 3,124,903	\$ 3,499,429	\$ 3,617,148	\$ 3,303,145	-5.6%	\$ 2,898,756	-12.2%

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 are no significant changes in fund balance.

	FY2013 Adopted	FY2013 Actual	FY2014 Adopted	FY2014 Actual	FY2015 Adopted	% Change FY14 to FY15	FY2016 Proposed	% Change FY15 to FY16
Beginning Fund Balance	\$ 27,954,035	\$ 27,954,035	\$ 24,699,421	\$ 24,699,421	\$ 21,871,402	-11.4%	\$ 18,216,606	-16.7%
Sources of Funds:								
Taxes:								
Local Option Gas Tax	1,903,130	1,790,437	1,926,561	1,769,622	1,962,888	1.9%	1,999,146	1.8%
Intergovernmental:								
FTA Grants	2,650,000	19,026,158	2,650,000	23,883,780	2,650,000	0.0%	2,650,000	0.0%
Federal & State Grants	292,352	844,606	304,465	901,240	346,398	13.8%	356,790	3.0%
FDOT Grants	1,792,497	1,632,478	1,806,110	1,747,550	2,131,869	18.0%	2,182,473	2.4%
Rebate 6.7 Cts Gas Tax	253,750	246,212	257,556	248,430	268,477	4.2%	276,531	3.0%
County Contributions	1,045,461	924,811	1,077,688	871,609	945,435	-12.3%	973,753	3.0%
Charges for Services:								
Cash Overage/Shortage	-	46,652	-	36,195	-	n/a	-	n/a
Daily Bus Fare	660,446	582,903	719,646	562,659	621,633	-13.6%	660,887	6.3%
UF Campus Contract	2,703,465	2,574,299	2,789,444	2,632,205	2,762,167	-1.0%	2,845,032	3.0%
Shuttle Services	5,000	2,358	5,000	1,351	2,774	-44.5%	2,826	1.9%
Student Pass	60,000	8,730	65,000	15,382	30,000	-53.8%	30,900	3.0%
Adult Pass	210,000	243,037	215,000	263,581	255,367	18.8%	263,028	3.0%
Main Bus-Advertising	210,000	342,546	215,000	375,346	236,500	10.0%	243,595	3.0%
SFC-Transportation Fees	956,885	992,677	987,317	799,030	959,056	-2.9%	988,123	3.0%
UF-Transportation Fees	7,840,188	8,081,767	9,015,259	8,079,825	8,858,260	-1.7%	9,120,812	3.0%
UF-Sunday Service	279,490	321,815	288,379	630,046	395,600	37.2%	407,468	3.0%
Gator Aider	215,635	199,359	217,791	200,622	217,791	0.0%	217,791	0.0%
Employee Pass Programs	9,789	5,873	10,099	5,400	5,950	-41.1%	5,950	0.0%
UF Later Gator	529,285	502,099	546,118	526,126	563,453	3.2%	580,357	3.0%
Shands - Employee Pass	54,736	57,436	56,477	66,900	63,818	13.0%	63,818	0.0%
VA - Employee Pass	17,753	20,642	18,317	-	11,468	-37.4%	11,468	0.0%
UF - Employee Pass	11,849	-	13,328	-	18,713	40.4%	18,713	0.0%
Miscellaneous Revenues:								
Gain/Loss on Investments	22,000	(114,450)	22,000	(119,147)	22,000	0.0%	22,000	0.0%
Proceeds - Surplus Equipment	30,000	58,355	30,000	14,628	50,000	66.7%	50,000	0.0%
Capital Contributions	-	1,370,956	-	1,043,948	-	n/a	-	n/a
Other Miscellaneous Rev	-	69,376	-	52,810	-	n/a	-	n/a
Insurance Recovery	50,000	-	50,000	-	50,000	0.0%	50,000	0.0%
Transfers from:								
General Fund (001)	378,512	378,512	587,639	587,639	599,968	2.1%	728,649	21.4%
5 Cents LOGT Fund	440,000	440,000	440,000	440,000	440,000	0.0%	440,000	0.0%
City Contributions/Grnt Match	-	626	-	12,346	-	n/a	-	n/a
GRU	6,508	6,508	6,606	-	6,465	-2.1%	6,465	0.0%
Total Sources	22,628,731	40,656,778	24,320,800	45,649,123	24,476,048	0.6%	25,196,573	2.9%

Regional Transit System Fund
Fund 450

	FY2013 Adopted	FY2013 Actual	FY2014 Adopted	FY2014 Actual	FY2015 Adopted	% Change FY14 to FY15	FY2016 Proposed	% Change FY15 to FY16
Uses of Funds:								
Transportation:								
RTS Administration	594,533	680,718	759,501	735,585	635,579	-16.3%	657,727	3.5%
Marketing	440,378	432,230	504,064	424,780	511,901	1.6%	517,001	1.0%
Planning	276,144	230,997	331,838	217,784	351,297	5.9%	370,460	5.5%
Maintenance	4,104,831	3,392,531	4,257,882	3,763,513	4,473,468	5.1%	4,661,105	4.2%
Operations	14,946,551	14,438,119	16,657,801	14,866,268	16,554,952	-0.6%	17,025,678	2.8%
Gator Aider	94,269	15,122	94,269	8,379	94,269	0.0%	94,269	0.0%
ADA Transportation	1,549,543	664,438	1,619,625	753,224	1,840,699	13.6%	1,878,259	2.0%
Depreciation	3,170,843	3,470,559	3,329,385	3,167,925	3,385,985	1.7%	3,450,318	1.9%
Grant Expenditures		18,471,244		23,698,053	-	n/a	-	n/a
State Infrastr. Bank Loan	-	1,350,000	-	-	-	n/a	-	n/a
Transfers to:								
General Fund (001)	58,602	58,602	60,771	60,771	62,613	3.0%	64,095	2.4%
OPEB of 2005 (231)	384,829	384,829	557,055	538,792	-	-100.0%	-	n/a
POB 2003a (226)	223,003	223,003	242,068	242,068	220,081	-9.1%	308,113	40.0%
Arts in Public Places (619)	-	99,000	-	-	-	n/a	-	n/a
Total Uses	25,843,526	43,911,392	28,414,259	48,477,142	28,130,844	-1.0%	29,027,025	3.2%
Planned addition to (appropriation of) fund balance	(3,214,795)	(3,254,614)	(4,093,459)	(2,828,019)	(3,654,796)	-10.7%	(3,830,452)	4.8%
Ending Fund Balance	\$ 24,739,240	\$ 24,699,421	\$ 20,605,962	\$ 21,871,402	\$ 18,216,606	-11.6%	\$ 14,386,154	-21.0%

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.

	FY2013 Adopted	FY2013 Actual	FY2014 Adopted	FY2014 Actual	FY2015 Adopted	% Change FY14 to FY15	FY2016 Proposed	% Change FY15 to FY16
Beginning Fund Balance	\$ 16,070,472	\$ 16,070,472	\$ 19,791,155	\$ 19,791,155	\$ 19,228,657	-2.8%	\$ 18,556,313	-3.5%
Sources of Funds:								
Miscellaneous Revenues:								
Gain/Loss on Investments	43,586	(516,835)	45,765	(6,634,050)	45,000	-1.7%	45,000	0.0%
Capital Contributions	243,029	6,221,063	249,105	5,217,238	250,000	0.4%	275,000	10.0%
Proceeds Surplus Equip	-	406,722	-	204,102	-		-	
Other Miscellaneous Rev	-	10,895	-	5,154	-	n/a	-	n/a
Internal Service:								
Fixed Vehicle Replacement	2,580,760	2,523,731	2,619,472	2,622,243	2,818,585	7.6%	2,798,282	-0.7%
Vehicle Maintenance-GRU	1,734,268	1,856,798	1,804,599	1,606,351	2,029,427	12.5%	2,070,015	2.0%
Vehicle Maintenance-GG	1,521,040	1,541,184	1,563,977	1,543,413	1,565,269	0.1%	1,596,574	2.0%
Fuel Cost Recovery-GRU	1,421,370	1,329,188	1,504,934	1,085,717	1,222,618	-18.8%	1,283,714	5.0%
Fuel Cost Recovery-GG	877,960	751,113	921,858	738,238	783,161	-15.0%	822,319	5.0%
Transfers from:								
Centralized Garage Prj (334)	-	-	-	606,404	-	n/a	-	n/a
Total Sources	8,422,013	14,123,859	8,709,710	6,994,810	8,714,060	0.0%	8,890,904	2.0%
Uses of Funds:								
Internal Service Expenses:								
Administrative Services	-	-	-	7,752	18,669	n/a	19,615	5.1%
Operations-Support Srv	10,293	13,922	11,031	12,285	15,006	36.0%	15,402	2.6%
Fleet Administration	724,989	700,804	766,910	721,972	706,947	-7.8%	729,867	3.2%
Fleet Operations	4,675,182	4,720,786	4,908,075	4,578,437	4,708,244	-4.1%	4,941,267	4.9%
Capitalization of Vehicles	-	(2,262,847)	-	(2,010,967)	-	n/a	-	n/a
Centralized Garage	11,460	-	20,057	-	-	-100.0%	-	n/a
Depreciation	21,740	2,011,930	21,740	2,035,701	21,740	0.0%	21,740	0.0%
Vehicle Replacements	2,537,500	2,375,325	2,705,800	2,106,864	3,882,310	43.5%	3,104,363	-20.0%
Transfers to:								
OPEB of 2005 (231)	52,105	52,105	75,424	72,488	-	-100.0%	-	n/a
POB 2003a (226)	30,194	30,194	32,776	32,776	33,488	2.2%	39,318	17.4%
Federal Forfeiture (109)	-	25,957	-	-	-	n/a	-	n/a
Garage Fund (334)	-	2,735,000	-	-	-	n/a	-	n/a
Total Uses	8,063,463	10,403,176	8,541,813	7,557,308	9,386,404	9.9%	8,871,572	-5.5%
Planned addition to (appropriation of) fund balance	358,550	3,720,683	167,897	(562,498)	(672,344)	-500.5%	19,332	-102.9%
Ending Fund Balance	\$ 16,429,022	\$ 19,791,155	\$ 19,959,052	\$ 19,228,657	\$ 18,556,313	-7.0%	\$ 18,575,645	0.1%

Invested in Capital Assets	\$ (12,449,652)
FY2015 Revenue	\$ 8,735,349
FY2015 Expenditures	\$ (7,143,407)
Previously Appropriated Funds	\$ (4,286,067)
Total Net Position	\$ 4,084,883

General Insurance Fund
Fund 503

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

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

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

Fund Balance: The reduction of fund balance is a planned savings for insurance premiums throughout the organization.

	FY2013 Adopted	FY2013 Actual	FY2014 Adopted	FY2014 Actual	FY2015 Adopted	% Change FY14 to FY15	FY2016 Proposed	% Change FY15 to FY16
Beginning Fund Balance	\$ 5,773,688	\$ 5,773,688	\$ 5,595,117	\$ 5,595,117	\$ 5,412,335	-3.3%	\$ 4,289,539	-20.7%
Sources of Funds:								
Miscellaneous Revenues:								
Gain/Loss on Investments	250,000	(716,836)	250,000	613,527	250,000	0.0%	250,000	0.0%
Insurance Premiums	1,590,000	2,202,818	1,610,000	1,846,874	1,860,000	15.5%	1,915,800	3.0%
Capital Contributions	-	-	-	-	-	n/a	-	n/a
Other Miscellaneous Rev	300,000	224,826	300,000	186,582	300,000	0.0%	300,000	0.0%
Internal Service:								
General Fund Ins. Prem.	3,583,546	3,534,095	1,176,073	2,073,665	2,084,992	77.3%	2,147,864	3.0%
General Pension Ins. Prem.	25,000	25,000	25,000	29,673	30,674	22.7%	32,184	4.9%
Fire Pension Ins. Prem.	17,000	17,000	17,000	18,267	20,453	20.3%	19,391	-5.2%
Solid Waste Ins. Prem.	20,221	20,221	21,737	32,083	32,649	50.2%	33,173	1.6%
CDBG Insurance Premium	26,082	26,082	28,038	35,115	35,864	27.9%	35,342	-1.5%
RTS Insurance Premium	1,235,774	1,235,774	1,328,457	1,203,684	1,265,661	-4.7%	1,293,344	2.2%
Police Pension Ins. Prem.	17,000	17,000	17,000	19,844	18,829	10.8%	21,065	11.9%
Ironwood Ins. Premium	42,000	42,000	42,000	44,568	45,828	9.1%	47,170	2.9%
Fleet Service Ins. Prem.	80,306	80,306	86,329	104,561	105,203	21.9%	108,557	3.2%
Stormwater Ins. Prem.	203,619	203,619	218,891	242,081	247,267	13.0%	252,035	1.9%
Special Events Ins. Prem.	36,967	-	39,739	-	-	-100.0%	-	n/a
Florida Bldg Code Ins. Prm.	52,176	52,176	56,090	69,015	70,188	25.1%	72,056	2.7%
HOME Fund Ins. Prm.	-	1,542	-	1,401	1,572	n/a	1,608	2.3%
Cultural Affairs Ins. Prm.	-	3,027	-	3,326	1,548	n/a	1,587	2.5%
Billable OT Ins. Prm.	-	9,746	-	9,755	10,415	n/a	10,496	0.8%
CRA Ins. Prm.	-	13,368	-	13,710	14,064	n/a	14,430	2.6%
EHAB Ins. Prm.	-	1,590	-	1,581	1,536	n/a	2,247	46.3%
REHAB Ins. Prm.	-	168	-	168	168	n/a	168	0.0%
Disability Ins. Prm.	-	636	-	657	660	n/a	-	-100.0%
Gen. Insurance Ins. Prm.	-	19,374	-	20,037	20,640	n/a	20,409	-1.1%
Total Sources	7,479,691	7,013,532	5,216,354	6,570,174	6,418,211	23.0%	6,578,926	2.5%
Uses of Funds:								
Internal Service Expenses:								
City Attorney	584,913	284,202	635,452	335,042	529,802	-16.6%	538,852	1.7%
Risk Management	2,811,630	3,746,050	2,907,611	3,083,336	3,294,936	13.3%	3,394,180	3.0%
Health Services	895,037	773,759	816,077	838,098	913,163	11.9%	850,327	-6.9%
Wellness Program	18,981	17,478	19,872	2,221	-	-100.0%	-	n/a
Safety Award Incentive Prg.	55,000	46,236	55,000	45,481	55,000	0.0%	55,000	0.0%
Workers Comp & Safety	3,359,630	1,976,241	3,469,650	2,354,634	2,719,328	-21.6%	2,727,134	0.3%
Fixed Assets	-	(15,299)	-	-	-	n/a	-	n/a
Depreciation	3,335	-	-	12,496	-	n/a	3,335	n/a

General Insurance Fund
Fund 503

	FY2013 Adopted	FY2013 Actual	FY2014 Adopted	FY2014 Actual	FY2015 Adopted	% Change FY14 to FY15	FY2016 Proposed	% Change FY15 to FY16
Uses of Funds (continued):								
Transfers to:								
General Fund (001)	300,000	300,000	-	-	-	n/a	-	n/a
OPEB of 2005 (231)	40,162	40,162	58,136	56,385	-	-100.0%	-	n/a
POB 2003a (226)	23,274	23,274	25,263	25,263	28,778	13.9%	33,140	15.2%
Total Uses	8,091,962	7,192,103	7,987,061	6,752,956	7,541,007	-5.6%	7,601,968	0.8%
Planned addition to (appropriation of) fund balance	(612,271)	(178,571)	(2,770,707)	(182,782)	(1,122,796)	-59.5%	(1,023,042)	-8.9%
Ending Fund Balance	\$ 5,161,417	\$ 5,595,117	\$ 2,824,410	\$ 5,412,335	\$ 4,289,539	51.9%	\$ 3,266,497	-23.8%

Invested in Capital Assets	\$ (22,384)
Restricted	\$ (248,945)
FY2015 Revenue	\$ 6,418,211
FY2015 Expenditures	\$ (4,989,971)
Previously Appropriated Funds	\$ (2,558,683)
Total Net Position	\$ 4,010,563

Employee Health & Accident Benefits (EHAB) Fund
Fund 504

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

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

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

Fund Balance: The increase in fund balance is due to anticipated increases in contributions.

	FY2013 Adopted	FY2013 Actual	FY2014 Adopted	FY2014 Actual	FY2015 Adopted	% Change FY14 to FY15	FY2016 Proposed	% Change FY15 to FY16
Beginning Fund Balance	\$ 5,379,117	\$ 5,379,117	\$ 4,160,230	\$ 4,160,230	\$ 3,002,941	-27.8%	\$ 3,266,410	8.8%
Sources of Funds:								
Miscellaneous Revenues:								
Life Insurance Contributions	250,000	172,382	250,000	166,000	250,000	0.0%	250,000	0.0%
Employer Contributions	11,092,500	8,182,774	11,655,000	8,722,453	12,392,300	6.3%	13,136,898	6.0%
Employee Contributions	4,619,170	4,774,294	4,975,000	4,973,333	5,685,700	14.3%	6,083,699	7.0%
Flex Plan Contributions	925,000	898,687	925,000	808,147	800,000	-13.5%	800,000	0.0%
REHAB Premiums	5,150,000	7,372,167	5,440,000	7,533,407	5,763,000	5.9%	6,166,410	7.0%
Gain/Loss on Investments	100,000	(321,053)	100,000	362,007	100,000	0.0%	100,000	0.0%
Other Miscellaneous Rev	-	873,852	-	1,565,316	-	n/a	-	n/a
Total Sources	22,136,670	21,953,103	23,345,000	24,130,663	24,991,000	7.1%	26,537,007	6.2%
Uses of Funds:								
Internal Service Expenses:								
Risk Management	22,050,657	23,165,780	23,182,301	25,280,485	24,717,072	6.6%	26,065,678	5.5%
Depreciation	8,296	304	8,296	-	8,296	0.0%	8,296	0.0%
Transfers to:								
OPEB of 2005 (231)	3,739	3,739	5,412	5,115	-	-100.0%	-	n/a
POB 2003a (226)	2,167	2,167	2,352	2,352	2,163	-8.0%	2,318	7.2%
Total Uses	22,064,859	23,171,990	23,198,361	25,287,952	24,727,531	6.6%	26,076,292	5.5%
Planned addition to (appropriation of) fund balance	71,811	(1,218,887)	146,639	(1,157,289)	263,469	79.7%	460,715	74.9%
Ending Fund Balance	\$ 5,450,928	\$ 4,160,230	\$ 4,306,869	\$ 3,002,941	\$ 3,266,410	-24.2%	\$ 3,727,125	14.1%

Total Net Position	\$ 3,002,941
FY2015 Revenue	\$ 24,991,000
FY2015 Expenditures	\$ (12,821,542)
Previously Appropriated Funds	\$ (12,484,175)
Total Net Position	\$ 2,688,224

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

All Fiduciary Funds
Summary of Revenues and Expenses

	FY2013 Adopted	FY2013 Actual	FY2014 Adopted	FY2014 Actual	FY2015 Adopted	% Change FY14 to FY15	FY2016 Proposed	% Change FY15 to FY16
Beginning Fund Balance	\$ 512,752,742	\$ 512,752,742	\$ 600,125,441	\$ 600,125,441	\$ 642,241,640	7.0%	\$ 674,945,139	5.1%
Sources of Funds by Category:								
Miscellaneous Revenues	86,310,550	141,206,250	92,707,550	101,644,728	90,983,500	-1.9%	96,934,000	6.5%
Transfers from Other Fund	-	-	-	183,134	-	n/a	-	n/a
Total Sources	86,310,550	141,206,250	92,707,550	101,827,862	90,983,500	-1.9%	96,934,000	6.5%
Uses of Funds:								
General Government	32,688,494	38,812,797	33,540,819	41,088,436	40,228,600	19.9%	43,353,939	7.8%
Public Safety	14,200,077	14,824,359	14,586,577	17,071,668	17,887,564	22.6%	18,485,184	3.3%
Physical Environment	150,000	174,712	150,000	167,244	155,000	3.3%	-	-100.0%
Transfers to Other Funds	21,683	21,683	28,508	1,384,315	8,837	-69.0%	9,224	4.4%
Total Uses	47,060,254	53,833,551	48,305,904	59,711,663	58,280,001	20.6%	61,848,347	6.1%
Planned addition to (appropriation of) fund balance	39,250,296	87,372,699	44,401,646	42,116,199	32,703,499	-26.3%	35,085,653	7.3%
Ending Fund Balance	\$ 552,003,038	\$ 600,125,441	\$ 644,527,087	\$ 642,241,640	\$ 674,945,139	4.7%	\$ 710,030,792	5.2%

Retiree Health Insurance Trust
Fund 601

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

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

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

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

The fund balance within this fund is restricted.

	FY2013 Adopted	FY2013 Actual	FY2014 Adopted	FY2014 Actual	FY2015 Adopted	% Change FY14 to FY15	FY2016 Proposed	% Change FY15 to FY16
Beginning Fund Balance	\$ 50,473,222	\$ 50,473,222	\$ 57,374,786	\$ 57,374,786	\$ 59,867,312	4.3%	\$ 61,842,146	3.3%
Sources of Funds:								
Miscellaneous:								
Gain/Loss on Investments	4,250,000	9,135,484	4,625,000	4,983,483	4,500,000	-2.7%	4,800,000	6.7%
Retiree Contributions	2,650,000	2,537,258	2,700,000	3,307,517	2,750,000	1.9%	2,850,000	3.6%
Employer Contributions	-	3,028,733	-	2,228,139	550,000	n/a	575,000	4.5%
Total Sources	6,900,000	14,701,475	7,325,000	10,519,139	7,800,000	6.5%	8,225,000	5.4%
Uses of Funds:								
General Government:								
Administrative Services	5,050	5,123	5,290	5,459	5,594	5.7%	5,892	5.3%
Finance-Pension	5,028	5,118	5,292	5,297	5,334	0.8%	5,484	2.8%
Risk Management	6,545,000	7,789,113	6,795,000	8,015,125	5,814,000	-14.4%	6,365,000	9.5%
Transfers to:								
OPEB of 2005 Debt Srv (231)	353	353	510	510	-	-100.0%	-	n/a
POB 2003a Debt Srv (226)	204	204	222	222	238	7.2%	267	12.2%
Total Uses	6,555,635	7,799,911	6,806,314	8,026,613	5,825,166	-14.4%	6,376,643	9.5%
Planned addition to (appropriation of) fund balance	344,365	6,901,564	518,686	2,492,526	1,974,834	280.7%	1,848,357	-6.4%
Ending Fund Balance	\$ 50,817,587	\$ 57,374,786	\$ 57,893,472	\$ 59,867,312	\$ 61,842,146	6.8%	\$ 63,690,503	3.0%

General Pension Fund
Fund 604

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

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

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

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

	FY2013 Adopted	FY2013 Actual	FY2014 Adopted	FY2014 Actual	FY2015 Adopted	% Change FY14 to FY15	FY2016 Proposed	% Change FY15 to FY16
Beginning Fund Balance	\$ 272,205,884	\$ 272,205,884	\$ 324,299,575	\$ 324,299,575	\$ 347,480,564	7.1%	\$ 365,790,440	5.3%
Sources of Funds:								
Miscellaneous:								
Gain/Loss on Investments	32,500,000	62,481,775	35,250,000	35,873,600	29,150,000	-17.3%	32,345,000	11.0%
Broker Refunds	10,000	651	10,000	59,613	2,000	-80.0%	2,000	0.0%
Employee-Military Buyback	-	49,081	-	99,814	75,000	n/a	75,000	0.0%
Sheriff Contributions	-	7,683	-	2,304	-	n/a	-	n/a
Employer Contributions	12,050,000	10,198,651	12,550,000	11,519,431	12,550,000	0.0%	14,000,000	11.6%
Employee Contributions	4,800,000	4,891,688	4,900,000	4,158,358	5,000,000	2.0%	5,250,000	5.0%
Disability Employer -GG	-	-	-	-	-	n/a	140,000	n/a
Disability Employer-GRU	-	-	-	-	-	n/a	185,000	n/a
Retiree DROP Pay Deposit	-	4,231,360	-	3,943,189	4,500,000	n/a	4,750,000	5.6%
Other Miscellaneous Rev	-	-	-	5,516	-	n/a	-	n/a
Total Sources	49,360,000	81,860,889	52,710,000	55,661,825	51,277,000	-2.7%	56,747,000	10.7%
Uses of Funds:								
General Government:								
Administrative Services	8,405	8,528	8,805	9,091	9,321	5.9%	15,698	68.4%
City Attorney	2,430	2,595	2,571	2,500	6,852	166.5%	7,044	2.8%
Finance-Pension	299,842	300,924	310,921	316,580	298,203	-4.1%	322,882	8.3%
Risk Management	-	-	-	-	-	n/a	18,066	n/a
Trust Funds	24,418,750	29,442,811	24,998,750	32,136,656	32,637,838	30.6%	35,038,649	7.4%
Disability	-	-	-	-	-	n/a	350,000	n/a
Pension Boards & Comm.	12,000	-	12,000	-	10,000	-16.7%	10,000	0.0%
Transfers to:								
OPEB of 2005 Debt Srv (231)	7,813	7,813	11,309	11,094	-	-100.0%	-	n/a
POB 2003a Debt Srv (226)	4,527	4,527	4,915	4,915	4,910	-0.1%	5,765	17.4%
Total Uses	24,753,767	29,767,198	25,349,271	32,480,836	32,967,124	30.1%	35,768,104	8.5%
Planned addition to (appropriation of) fund balance	24,606,233	52,093,691	27,360,729	23,180,989	18,309,876	-33.1%	20,978,896	14.6%
Ending Fund Balance	\$ 296,812,117	\$ 324,299,575	\$ 351,660,304	\$ 347,480,564	\$ 365,790,440	4.0%	\$ 386,769,336	5.7%

Disability Pension Plan
Fund 605

Description: The Disability Pension Fund is used to account for the accumulation of resources to be used for benefit payments to eligible participants.

Funding Source: Sources for this fund are collected from the City of Gainesville as an employer.

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 to fund balance.

The fund balance within this fund is restricted.

	FY2013 Adopted	FY2013 Actual	FY2014 Adopted	FY2014 Actual	FY2015 Adopted	% Change FY14 to FY15	FY2016 Proposed	% Change FY15 to FY16
Beginning Fund Balance	\$ 6,673,712	\$ 6,673,712	\$ 7,789,844	\$ 7,789,844	\$ 8,441,402	8.4%	\$ 9,076,771	7.5%
Sources of Funds:								
Miscellaneous:								
Gain/Loss on Investments	635,000	1,166,454	690,000	721,371	715,000	3.6%	-	-100.0%
Employer Contr.-GG	200,000	116,642	225,000	109,260	130,000	-42.2%	-	-100.0%
Employer Contr.-GRU	300,000	162,282	325,000	160,422	175,000	-46.2%	-	-100.0%
Total Sources	1,135,000	1,445,378	1,240,000	991,053	1,020,000	-17.7%	-	-100.0%
Uses of Funds:								
General Government:								
Administrative Services	5,050	5,123	5,290	5,459	5,594	5.7%	-	-100.0%
Finance-Pension	19,536	19,779	20,276	21,679	20,498	1.1%	-	-100.0%
Risk Management	15,543	15,954	17,544	17,249	17,580	0.2%	-	-100.0%
Trust Funds	185,000	111,560	185,000	125,105	185,000	0.0%	-	-100.0%
Physical Environment:								
Employee Disability-GRU	150,000	174,712	150,000	167,244	155,000	3.3%	-	-100.0%
Transfers to:								
OPEB of 2005 Debt Srv (231)	1,341	1,341	1,942	1,915	-	-100.0%	-	n/a
POB 2003a Debt Srv (226)	777	777	844	844	959	13.6%	-	-100.0%
Total Uses	377,247	329,246	380,896	339,495	384,631	1.0%	-	-100.0%
Planned addition to (appropriation of) fund balance	757,753	1,116,132	859,104	651,558	635,369	-26.0%	-	-100.0%
Ending Fund Balance	\$ 7,431,465	\$ 7,789,844	\$ 8,648,948	\$ 8,441,402	\$ 9,076,771	4.9%	\$ 9,076,771	0.0%

401A Qualified Pension Fund
Fund 606

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

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

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

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

	FY2013 Adopted	FY2013 Actual	FY2014 Adopted	FY2014 Actual	FY2015 Adopted	% Change FY14 to FY15	FY2016 Proposed	% Change FY15 to FY16
Beginning Fund Balance	\$ 8,639,805	\$ 8,639,805	\$ 9,299,618	\$ 9,299,618	\$ 10,464,813	12.53%	\$ 10,774,813	2.96%
Sources of Funds:								
Miscellaneous:								
Gain/Loss on Investments	1,000,000	1,158,552	1,000,000	847,770	840,000	-16.00%	910,000	8.33%
Employer Contributions	265,000	250,243	275,000	233,466	270,000	-1.82%	290,000	7.41%
Employee Contributions	225,000	189,373	230,000	150,263	200,000	-13.04%	220,000	10.00%
Rollover Amounts	-	-	-	184,208	-	n/a	-	n/a
Total Sources	1,490,000	1,598,168	1,505,000	1,415,707	1,310,000	-12.96%	1,420,000	8.40%
Uses of Funds:								
General Government:								
Trust Funds	1,000,000	938,355	1,000,000	250,512	1,000,000	0.00%	1,000,000	0.00%
Total Uses	1,000,000	938,355	1,000,000	250,512	1,000,000	0.00%	1,000,000	0.00%
Planned addition to (appropriation of) fund balance	490,000	659,813	505,000	1,165,195	310,000	-38.61%	420,000	35.48%
Ending Fund Balance	\$ 9,129,805	\$ 9,299,618	\$ 9,804,618	\$ 10,464,813	\$ 10,774,813	9.90%	\$ 11,194,813	3.90%

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.

	FY2013 Adopted	FY2013 Actual	FY2014 Adopted	FY2014 Actual	FY2015 Adopted	% Change FY14 to FY15	FY2016 Proposed	% Change FY15 to FY16
Beginning Fund Balance	\$ 174,760,119	\$ 174,760,119	\$ 201,361,618	\$ 201,361,618	\$ 215,987,549	7.3%	\$ 227,460,969	5.3%
Sources of Funds:								
Miscellaneous:								
Gain/Loss on Investments	20,450,000	32,378,202	22,440,000	23,095,822	19,830,000	-11.6%	21,300,500	7.4%
Broker Refunds	15,550	2,790	15,550	1,083	6,500	-58.2%	6,500	0.0%
Employer Contributions	3,820,000	3,759,274	4,250,000	3,855,020	4,000,000	-5.9%	4,250,000	6.3%
Employee Contributions	1,875,000	1,937,613	1,952,000	1,943,346	1,975,000	1.2%	2,010,000	1.8%
Employee-Military Buyback	-	14,492	-	124,339	65,000	n/a	65,000	0.0%
Premium Tax	1,265,000	1,170,024	1,270,000	1,259,995	1,200,000	-5.5%	1,220,000	1.7%
Retiree DROP Redeposit	-	2,337,945	-	2,777,399	2,500,000	n/a	1,690,000	-32.4%
Transfers from:								
Police Pension Fund (607)	-	-	-	183,134	-	n/a	-	n/a
Total Sources	27,425,550	41,600,340	29,927,550	33,240,138	29,576,500	-1.2%	30,542,000	3.3%
Uses of Funds:								
General Government:								
Finance-Pension	166,860	167,814	174,080	177,724	212,786	22.2%	215,224	1.1%
Public Safety:								
Trust Funds	14,111,923	14,819,005	14,498,423	17,066,314	17,871,549	23.3%	18,469,004	3.3%
Pension Boards and Comm.	88,154	5,354	88,154	5,354	16,015	-81.8%	16,180	1.0%
Transfers to:								
OPEB of 2005 Debt Srv (231)	4,222	4,222	6,110	6,110	-	-100.0%	-	n/a
POB 2003a Debt Srv (226)	2,446	2,446	2,656	2,656	2,730	2.8%	3,192	16.9%
Police Share Plan Prem	-	-	-	1,172,915	-	n/a	-	n/a
Fire Pension Fund (608)	-	-	-	183,134	-	n/a	-	n/a
Total Uses	14,373,605	14,998,841	14,769,423	18,614,207	18,103,080	22.6%	18,703,600	3.3%
Planned addition to (appropriation of) fund balance	13,051,945	26,601,499	15,158,127	14,625,931	11,473,420	-24.3%	11,838,400	3.2%
Ending Fund Balance	\$ 187,812,064	\$ 201,361,618	\$ 216,519,745	\$ 215,987,549	\$ 227,460,969	5.1%	\$ 239,299,369	5.2%