

**CITY**

**OF**

**GAINESVILLE, FLORIDA**

**CITY**

**MANAGER'S**

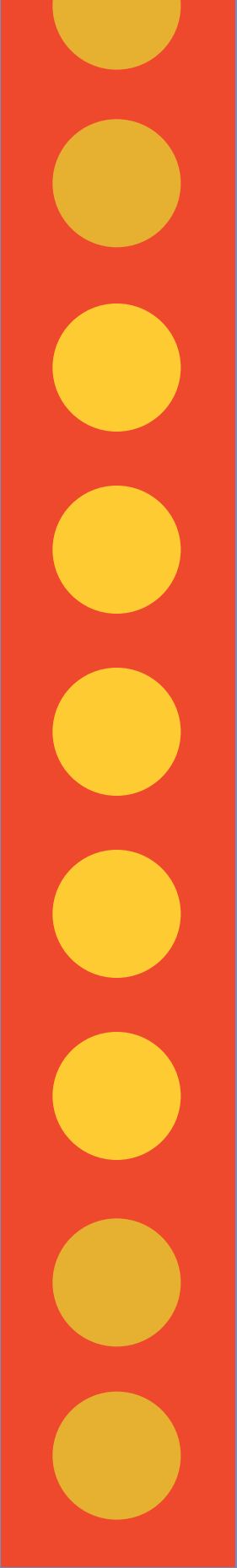
**PROPOSED**

**BUDGET**

**IN BRIEF**

**FISCAL YEARS**

**2018 AND 2019**



**CITY**

**MANAGER'S**

**BUDGET**

**MESSAGE**



**Office of the City Manager**

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**CITY MANAGER'S RECOMMENDED BUDGET MESSAGE**

**THEME: "Building Strategic Capacity"**

**DATE:** July 5, 2017

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

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

This recommended budget for Fiscal Year 2018 and budget plan for Fiscal Year 2019 is the second budget that I have the opportunity to present as Gainesville's City Manager. It has been developed collaboratively with the City Commission, City Charter Officers, department leaders, budget and finance staff, and with public input. Much like last year's recommended budget, which was substantially approved and adopted by the City Commission for the current fiscal year, this recommended budget and budget plan reflect our community's continuing interest in making progress towards a transformational and equitable future. Unlike the Fiscal Year 2017 budget, the proposed Fiscal Year 2018 Budget and Fiscal Year 2019 Budget Plan marks the City's return to a two-year budget planning cycle.

Last year, we began a pivotal journey toward a shared community vision by developing a budget that focused on "Fixing Our House" as its central premise. The previous budget enabled the organization to begin to shore up critical foundations, address areas of need and turn our sights on becoming a world-class example of citizen-centered government. As a result of last year's investments, we have begun, by the upgrade of our information technology

infrastructure, to support core management systems and tools in areas such as our Finance and Human Resources Departments. We are also improving the efficiency of many operations that are integral to the success of any large organization. These improvements include integrated systems that enable enhanced purchasing and accountability procedures, personnel actions, payroll processing, recruitment activities, employee onboarding and individualized employee training scenarios. These improved processes are necessary to achieve the goal of becoming the most citizen centered city in the world and we will continue to diligently pursue operational excellence in our own organizational affairs. Before discussing what lies ahead, it is appropriate to briefly review what we mean by a citizen-centered government.

First, Gainesville's idea of citizen centered government is nothing less than a total commitment by the City to put our citizens at the center of every decision, process, and system—both internally and externally, to provide services to the public. It is the recognition that the purpose of our city is to serve the people of our city. While the idea may be simple, its achievement requires realignment and cultural change within our organization in order to learn to co-design the experiences that our internal users and citizens encounter. A citizen-centered government is also committed to representing and engaging the demographic, socioeconomic and intellectual diversity of our community. Through this rich tapestry of diversity within our workforce, we are stronger, better prepared, more capable, and possess increased flexibility and responsiveness. There is evidence of an organizational shift toward citizen centered excellence in our Police Department as it embraces community oriented police initiatives as well as in the Department of Doing, which has cut development review processing times by 75%.

Internally, our managers and employees are working together to identify ways to better align organizational assets and resources with citizen needs, with great success. The cooperation between Public Works and Parks, Recreation and Cultural Affairs in collaboration with the Gainesville Community Redevelopment Agency to design and build Depot Park is a prime example of what can be achieved when we endeavor in a common cause to put citizens at the

center of public service. The continuing heavy use of the park is a daily affirmation of this City's ability to align organizational efforts toward a public purpose. But how do we connect the dots to better leverage local government resources with those available resources across the community to improve the quality of life for citizens?

The answer lies, in part, in forming strategic and intersecting relationships with community partners, and to successfully manage the increasing volume of projects that such partnerships generate. At present, we have a strategic framework that is pioneering in harnessing the collective ideas of the Commission, city staff and citizens. This is the first budget process to occur since the Commission adopted the strategic framework as a guide to making future investments. Accordingly, this recommended budget and budget plan for Fiscal Years 2018 and 2019 anticipates the need to "Build Strategic Capacity" across the organization to implement the strategic framework and guide a wide-range of innovative community partnerships in designing municipal government for the citizen-centered New American City that we strive to become.

The \$121.97 million proposed General Fund budget seeks to "Build Strategic Capacity" by addressing a number of issues attributable to the organization's response to stagnant revenue growth of approximately 1.6% between FY 2007 through FY 2016. That response included deep cuts in revenue and expenditures with corresponding decreases in city staff, programs and services. Although a slow revenue recovery period began in FY14, and is expected to continue through FY 2019, to date organizational expenditures have not kept pace with critical staffing and service needs.

During this year's budget development process, city staff scheduled meetings with department representatives and city leadership throughout the spring and numerous public budget meetings with City Commissioners in May and June to identify, apprise and obtain feedback regarding issue prioritization and available options to resolve priority issues. Input from citizens, city leadership and department leaders combined with feedback from elected officials

enabled city staff to develop a proposed budget and budget plan that seeks the best use of projected increases in revenue growth during the proposed budget cycle. A detailed discussion of major budget revenue sources including the Utility Transfer, Ad Valorem (Property) Tax, the Fire Assessment and other revenue sources, as well as proposed expenditures of revenues, is provided in the Budget-In-Brief (BIB) document which follows the City Manager Budget Message. This Budget Message outlines “the what and the why” i.e., the philosophy behind the construction of this two-year budget and budget plan.

The recommended City Manager’s budget seeks to accomplish the following: 1) establish a baseline budget that reflects the cost of maintaining and improving existing service levels for city facilities and programs that citizens expect and demand; 2) continue “fixing our house” by providing incremental funding to invest in our employees while improving and supporting co-designed, citizen centered enhancements to services; and 3) build strategic capacity throughout the organization to realize our aspirational goals through joint participation with and support for community partnership programs and projects, such as those proposed in the adopted Memorandum of Understanding between the City and the University of Florida.

It is appropriate to note in this budget message that the recommended budget proposes to generate additional revenues necessary to achieve success as defined above primarily through adjustments of the millage rate and the Fire Assessment in FY18 only. Accordingly, it sets the Ad Valorem millage rate for FY18 to 4.7474, 0.2395 above the FY17 rate of 4.5079 and still far less than the millage rate set in FY 2007. The proposed city millage rate accounts for 19% of the total tax bill for City residents. Of equal note is the fact that less than 42% of the City’s property value is taxable, the lowest percent taxable value among a group of 17 other in-state peer cities, including Tallahassee, which at 54.6%, has the next lowest percent taxable property value.

When implemented, the Fire Assessment was based on a formula intended to calculate the “per factored fire protection unit (FFPU),” a unit of measure based upon property size and fire

risk. The FFPU was set at an amount intended to recover 50% of the cost fire protection services only, which was \$78 per FFPU at the time. As fire protection costs increased over time, it effectively reduced the amount of funds recovered for fire protection from 50% to 42%. The FY18 budget seeks to restore the recovery of 50% of the cost of fire protection by setting the per FFPU rate to \$101.

On the expenditure side of the FY 2018 Budget and FY 2019 Plan key increments include investing in our employees with a Total Rewards Study to evaluate salaries and benefits, expected to be completed during FY18 with implementation beginning in FY19. The FY18 budget also includes approximately \$850,000 for wage increases and \$867,000 in the FY19 plan for subsequent raises. An annual 50 cents increase in the living wage from \$12.25 to \$12.75 in FY18 and to \$13.25 in FY19, is also included. Funding to address resulting compression issues is included as well, totaling approximately \$315,000 in FY18 and \$380,000 in FY19.

Upgrades and improvements to technology are addressed in this budget with proposed website and broadcast upgrades and maintenance, the addition of a Digital Service Director, a Technical Systems Analyst, online human resources onboarding and performance management tools and funding for a broadband feasibility study. Body worn cameras for the police department and an inventory management system for the fire department are proposed. FY19's plan features the addition of LED streetlight upgrades with smart lighting controls providing conduits for future technological advances.

Continuing the FY17 theme of "fixing our house", additional staffing for facilities maintenance is included in both FY18 and FY19, as the number of buildings owned and maintained by the City has continued to expand. Evaluations are currently underway regarding ADA improvement needs throughout the City, renovations to the City Hall complex, and a feasibility study for Fire Station 5.

The Depot Park expansion has been a resounding success with its popularity requiring additional staffing and operating expenses, which have been included in the proposed budget. The City is also taking over the maintenance and operation of Forest Park due to annexation, for which additional staffing and operational funds have been included for FY18 and FY19. Two 352 Arts programs that were pilots in FY17 have been selected to continue and are included in the proposed FY18 Budget and FY19 Budget Plan.

Based on the triad of budget objectives viewed through the prism of the organization's adopted strategic framework, the proposed FY18 Budget and FY19 Budget Plan recommends funding a number of projects whose genesis is embedded within the signed Memorandum of Understanding (MOU) between the City of Gainesville and the University of Florida. This MOU represents a first of its kind effort to establish points of intersection between our two entities that benefit the greater Gainesville and University communities, which are more often than not, indistinguishable from one another.

The result is that each organization now possesses a set of guiding principles that serves as a nexus for identifying actionable ideas that move us toward a shared vision. If successful, this citizen-centered and innovative collaboration between the City and UF will serve as a template for working with a broad range of community partners in their respective areas of expertise to enable the guiding principles of our strategic framework, which are: supporting a strong economy; fostering greater equity; planning for future opportunities; and becoming an international community model.

During the past 18 months, we have also implemented many of the recommendations found in the City of Gainesville Blue Ribbon Report and our organizational structure continues to evolve to support those recommendations. Two areas have been transformed to model efforts to define and redesign citizen centered services, more are in process.



Our Strategic Initiatives Department is helping to develop organizational templates for telling our story of an organization committed to: becoming citizen-centered to multiple audiences, including to legislative bodies; designing new work space for staff with welcoming front doors that facilitate public engagement and responsiveness; re-examining economic development approaches to grow our local economy; implementing a joint City/University Fellowship Program through the Bob Graham Center for Public Service; and developing new ways to encourage civic engagement by making data more accessible and understandable for our citizens through online data portals like *Open Budget*.

In addition, the Department of Doing has successfully completed its citizen-centered redesign of the City's Land Development Code, launched new planning tools such as web-based development review system and site selection software that simplifies the project site selection process. Department staff has also cut development review process times from nearly 60-days to less than 15-days. Recently, the Department has been working closely with the University of Florida on several research projects emanating from the Gainesville/UF MOU and recently unveiled the results of a renovation of its front doors at the Thomas Center, refurbishing its work and public space into an inviting, collaborative environment for all.

Projects such as those described above will become all the more commonplace across the organization as we continue to work toward our vision and goals. This recommended budget focuses on building our capacity to sharpen efforts to implement our strategic framework. It allocates significant resources towards investing in our employees, funding capital needs, building a strategic relationship with UF, and continuing to leverage technology to become more citizen-centered.

We have embarked upon an exciting journey to become what U.S. Presidents from John F. Kennedy, Ronald R. Reagan, and George Bush to Barack Obama, have all euphemistically referred to as "a city on a hill," an exceptional city that serves as a beacon of promise to all that

choose to come and prosper. Ours is a city that embraces the ideals of community, affection and unity of purpose and spirit.

Thank you for your thoughtful consideration of the recommended Fiscal Year 2018 Budget and Fiscal Year 2019 Plan. It is my belief that these documents capture our desire to reflect the ideals that we have collectively heard from our community stakeholders. I welcome this opportunity to continue working with you to successfully lead the City of Gainesville through its intentional progression to become a model of the *New American City*.

Sincerely,

A handwritten signature in blue ink, consisting of a series of loops and a long horizontal stroke extending to the right.

Anthony Lyons, City Manager  
City of Gainesville, Florida



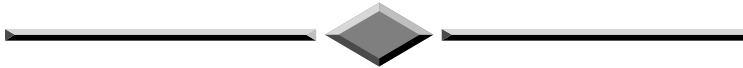
CITY OF  
GAINEVILLE  
every path starts with passion  
FLORIDA

## **ELECTED OFFICIALS**

*Mayor (At-Large) – Lauren Poe*  
*Mayor-Commissioner Pro Tem (At-Large) – Harvey Budd*  
*Commissioner (District I) – Charles Goston*  
*Commissioner (District II) –Harvey Ward*  
*Commissioner (District III) – David Arreola*  
*Commissioner (District IV) – Adrian Hayes-Santos*  
*Commissioner (At-Large) – Helen Warren*

## **APPOINTED OFFICIALS**

*City Attorney – Nicolle Shalley*  
*City Auditor – Carlos Holt*  
*City Manager – Anthony Lyons*  
*Clerk of the Commission – Kurt Lannon*  
*Equal Opportunity – Torey Alston*  
*General Manager-Utilities – Ed Bielarski*



## **Direct Reports**

*Executive Chief of Staff – Betty Baker*  
*Assistant City Manager – Dan Hoffman*  
*Assistant City Manager – Fred Murry*  
*Budget & Finance – M. April Shuping*  
*Human Resources – Eugenia Allen*  
*Department of Doing – Wendy Thomas*  
*Police – Tony Jones*  
*Strategic Initiatives – Carrie Bush*

## **Department Heads**

*Community Redevelopment Agency – Sarah Vidal-Finn*  
*Facilities Management – Ed Gable*  
*Fire Rescue – Jeff Lane*  
*Fleet Management – Doug Weichman*  
*Neighborhood Improvement – Fred Murry*  
*Parks, Recreation and Cultural Affairs – Steve Phillips*  
*Public Works/Regional Transit System – Phil Mann (Interim)*  
*Risk Management – Steven C. Varvel*

**PREPARED**

**BY**

**BUDGET AND FINANCE DEPARTMENT**

**Director**

*M. April Shuping*

**Assistant Finance Director**

*(Vacant)*

**Budget Manager**

*Diane M. Wilson*

**Senior Analyst**

*Karen A. Fiore*

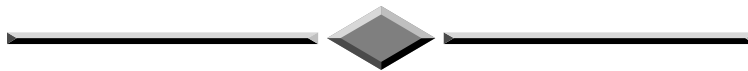
*James M. Munger*

**Sr. Property Control Specialist**

*Lynn Thigpen*

**Senior Account Clerk**

*Belinda Morris*



**CREDITS**

**STRATEGIC PLANNING**

**Senior Strategic Planner**

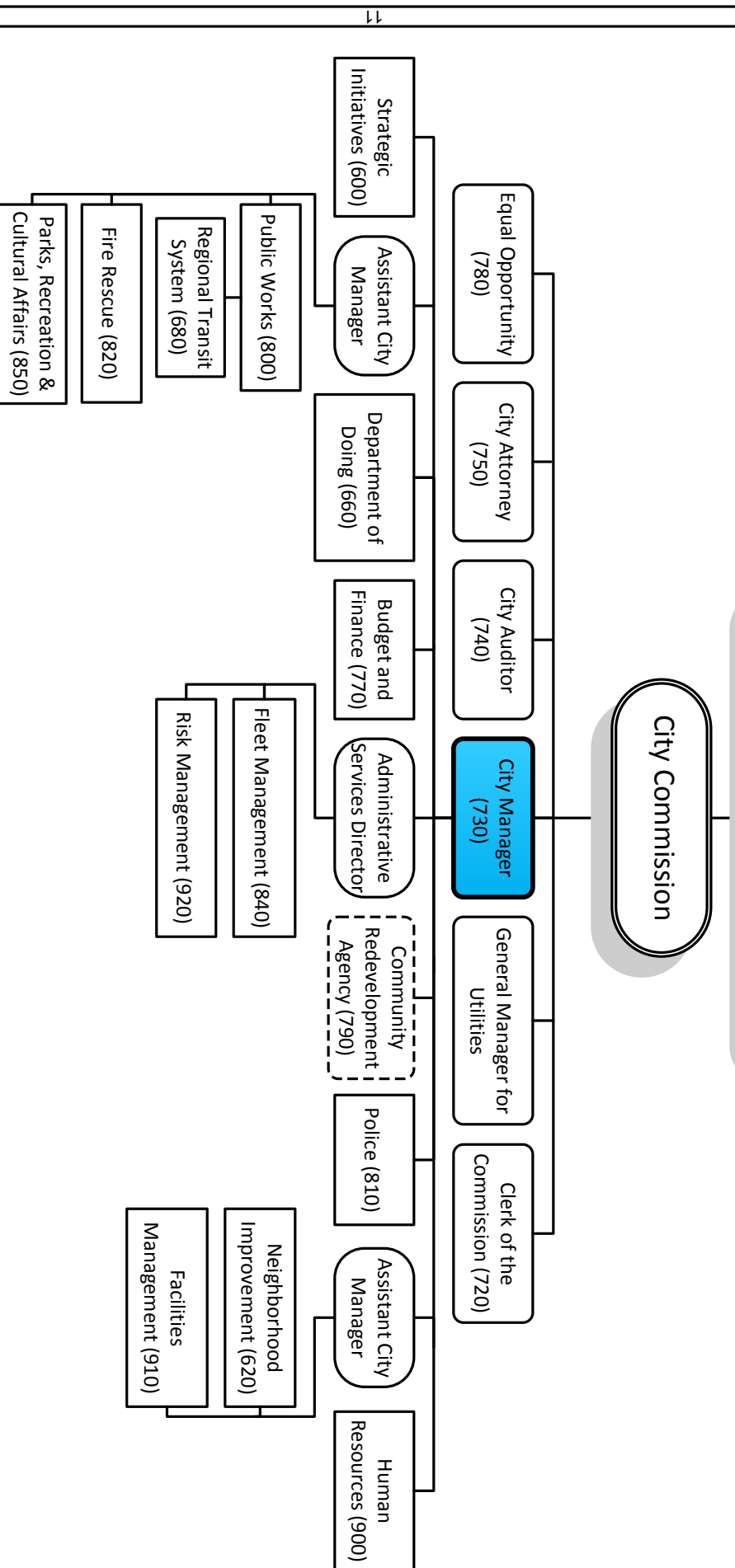
*Samantha Wolfe*

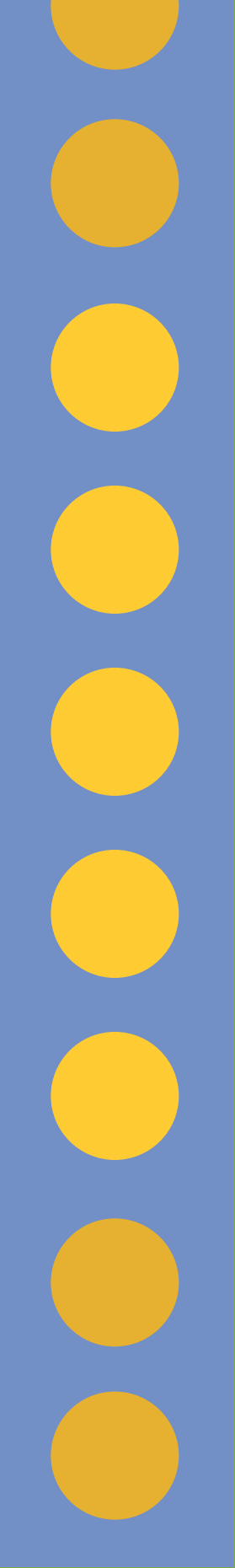
*All City Departmental Staff  
Information Technology Support*

# City of Gainesville

## FY 2018 PROPOSED ORGANIZATION CHART

Citizens of Gainesville



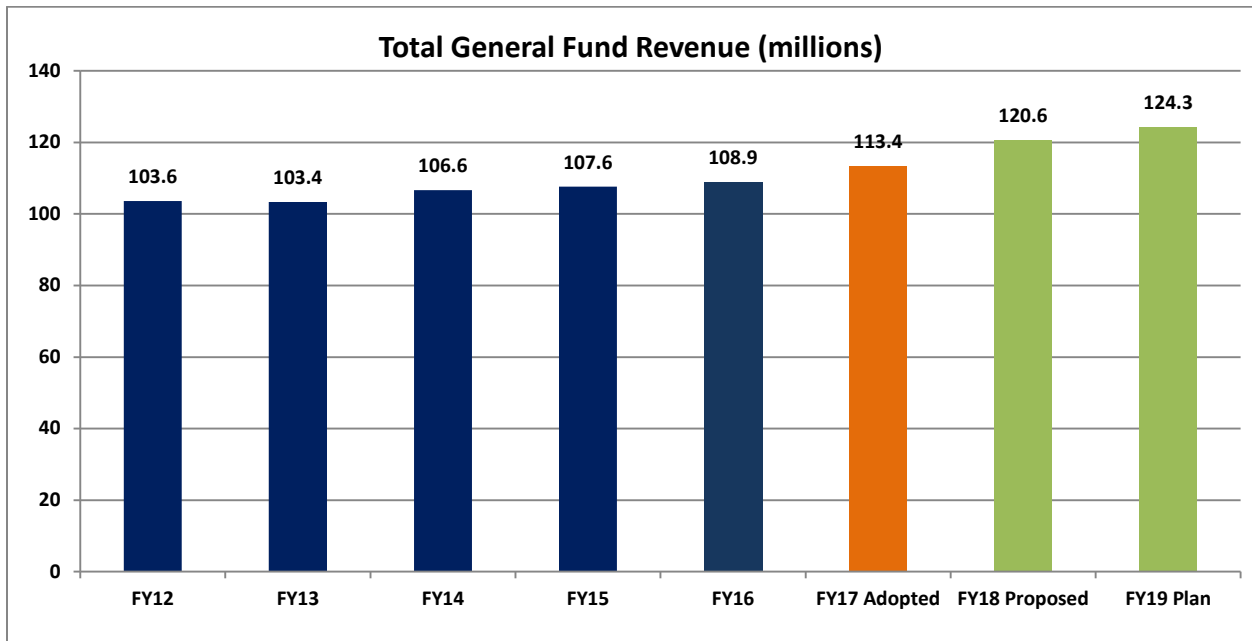


**BUDGET**  
**IN**  
**BRIEF**

## General Fund

### Revenues

Total General Fund revenue growth flattened considerably over the years between FY08 and FY13, before beginning a slow recovery starting in FY14 which is expected to continue through FY19.



Controlling for the Fire Assessment which was implemented at the \$5M level in FY11, the average growth in total General Fund revenues over the decade covering FY07 to FY16 was approximately 1.6% per year. Including the Fire Assessment, the average growth was about 2.2% per year over that period.

As the national and local economy have recovered, City revenues have also grown at a faster pace and are projected to grow 3.3% from FY16 to FY17 (controlling for the impact of change in accounting for Human Resources services) and 6.3% from FY17 to FY18 before returning to a 3.1% growth rate in FY19.

The primary General Fund revenue sources and their average annual growth over the last decade consist of:

- Utility transfer – 1.5%
- Property tax – 1.6%
- Utility tax – 2.0%
- Half cent sales tax – 1.2%
- State revenue sharing – 2.6%
- Fire assessment – 0.9%
- Communication services tax – (4.9%)
- Indirect cost revenue – 7.0%



## Utility Transfer

The Utility Transfer (also referred to as the GRU Transfer, General Fund Transfer, or “the transfer”) is the largest single General Fund revenue source, accounting for almost a third of General Fund revenue.

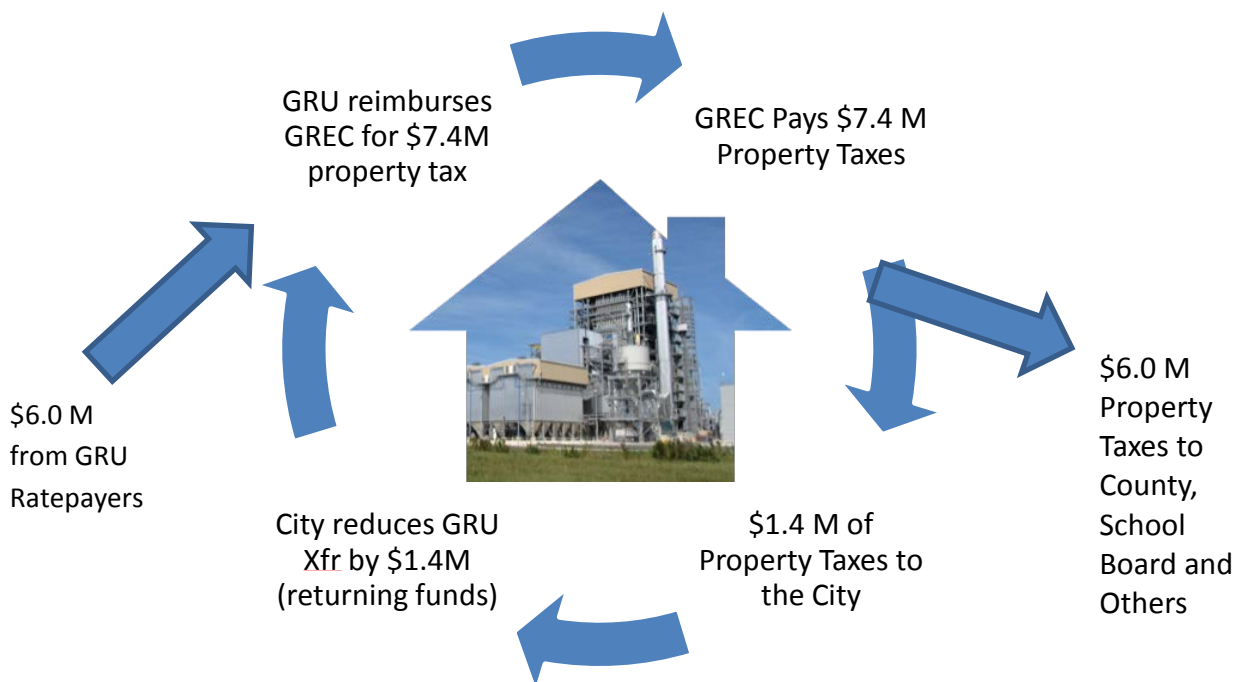
The transfer is intended to represent what GRU would pay the City if they were an investor-owned utility, which includes the following elements:

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

In FY15, an amended transfer formula was approved by the City Commission which:

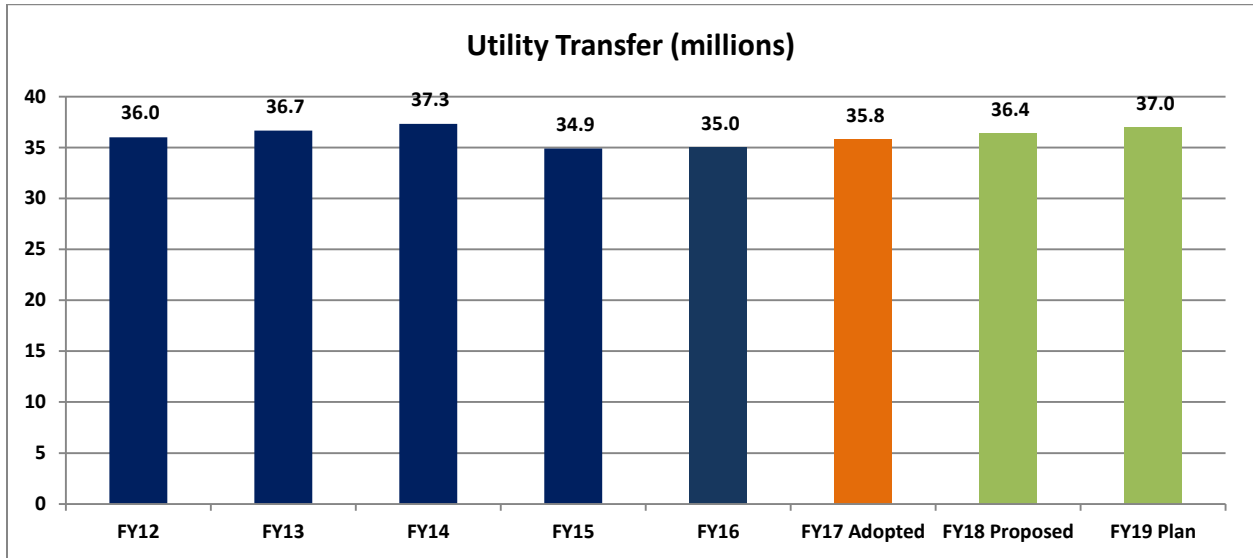
- Set a new base equal to the FY14 transfer under the previous formula methodology (which included reductions due to the decline in average retail kilowatt hours delivered by the electric system).
- Grew the adjusted base by 1.5% per year.
- Reduced that amount by the amount of City of Gainesville property tax revenue received for the biomass plant.
- Per the agreement, this formula will remain in effect through FY19. Negotiations will begin in the upcoming months to develop a proposed extension to present to the City Commission.

### Impact of GREC Property Tax on Property Tax and the GRU Transfer



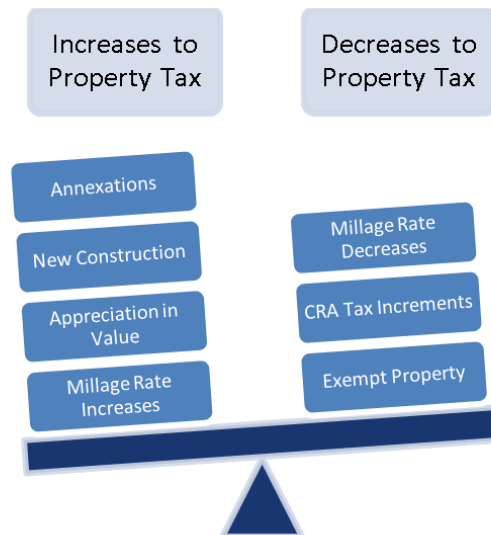
The table below illustrates the change in the utility transfer generated by the new formula, which results in a FY18 transfer that is \$0.9 million below the peak in FY14. Average annual growth in the transfer over the last decade was 1.4% per year.

This transfer level represents approximately 8.2% of GRU's revenues including fuel which is in line with their peers.



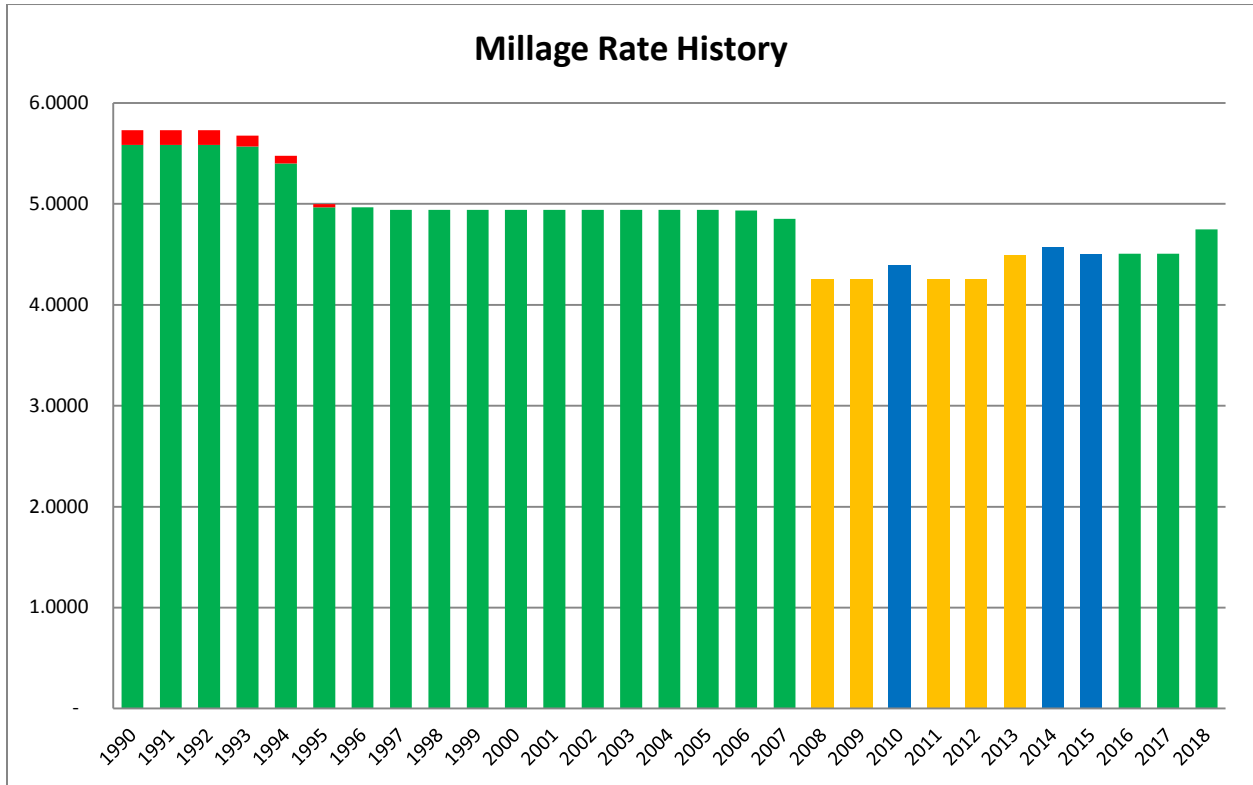
### Property Tax

Ad valorem tax, more commonly referred to as property tax, is the second largest General Fund revenue source. Property tax revenue is impacted by the following factors:

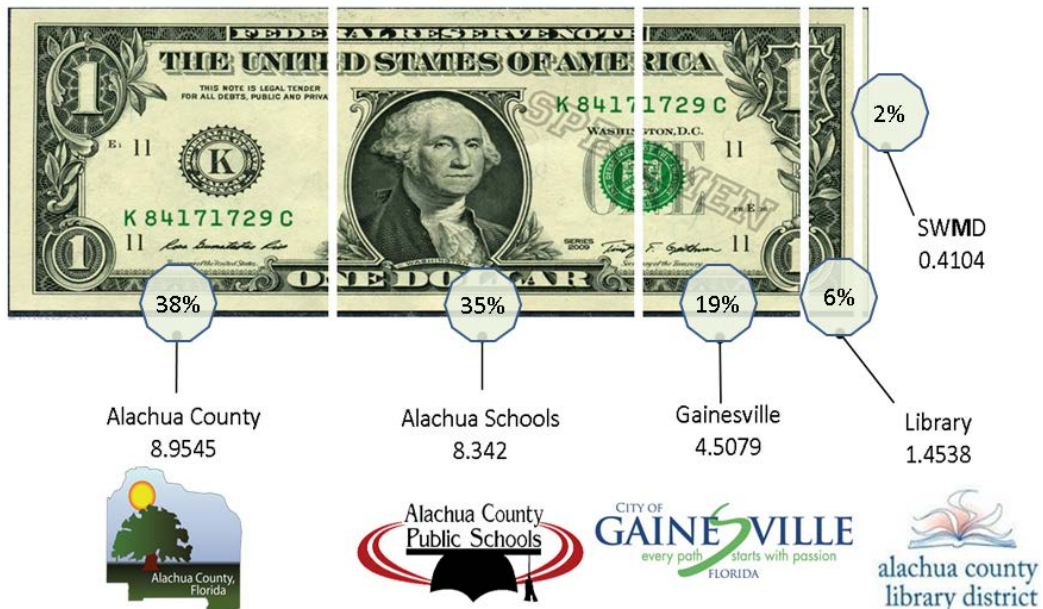


The proposed budget includes setting the millage rate for FY18 to 4.7474, 0.2395 mills above the FY17 rate of 4.5079. The chart below shows the City's millage rate history. The blue bars represent years in

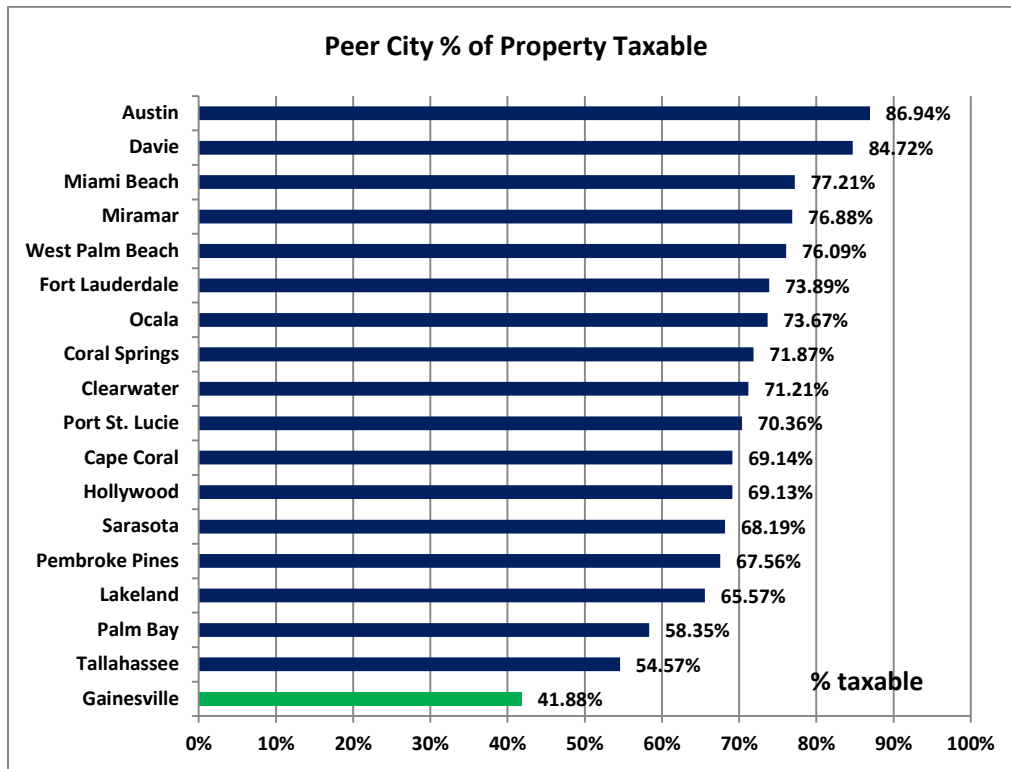
which the City adopted the rolled back rate and the yellow bars signify years in which the City adopted below the rolled back rate.



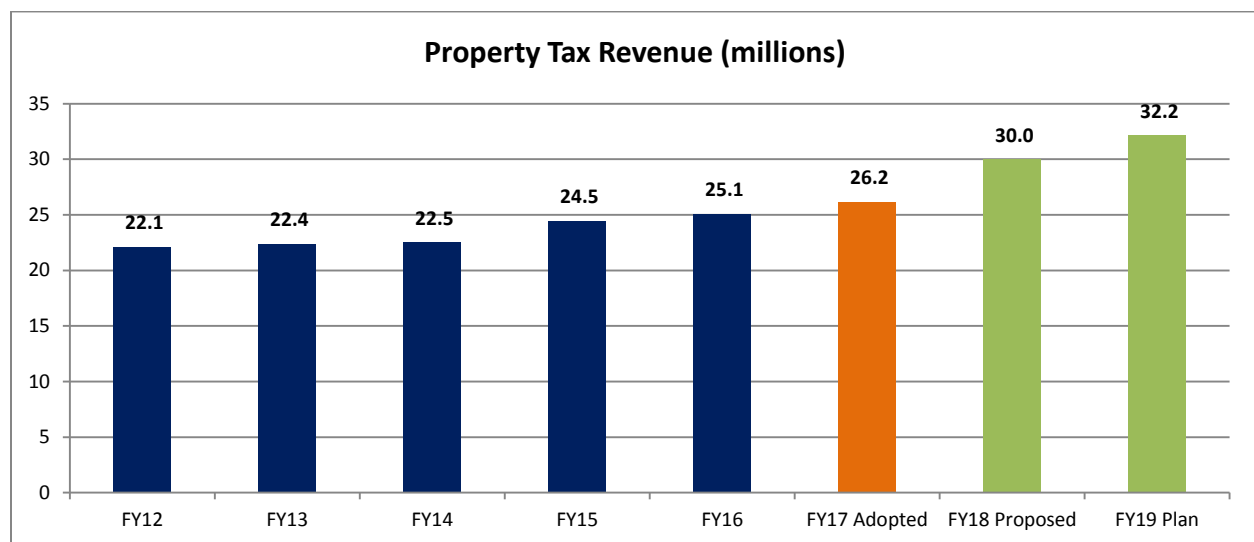
The City's millage rate accounts for 19% of the total property tax bill for City residents. The total tax bill is allocated among taxing authorities as shown below for FY2017:



Of note is the fact that less than 42% of the City's property value is taxable.



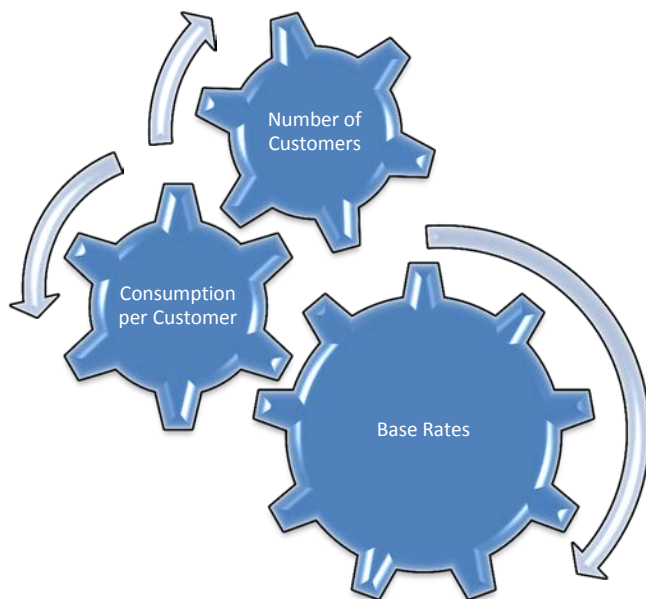
Taxable value numbers for FY18 had a larger than expected increase of 8.8%. The growth is primarily composed of appreciation in value of existing properties, with \$122 million in new construction and \$406 million in valuation growth. The increase in property tax revenue in FY18 includes \$1.4 million from the proposed increase in the millage rate from 4.5079 to 4.7474, \$1.8 million due to the increase in total taxable property values and \$0.6 million generated by new construction.



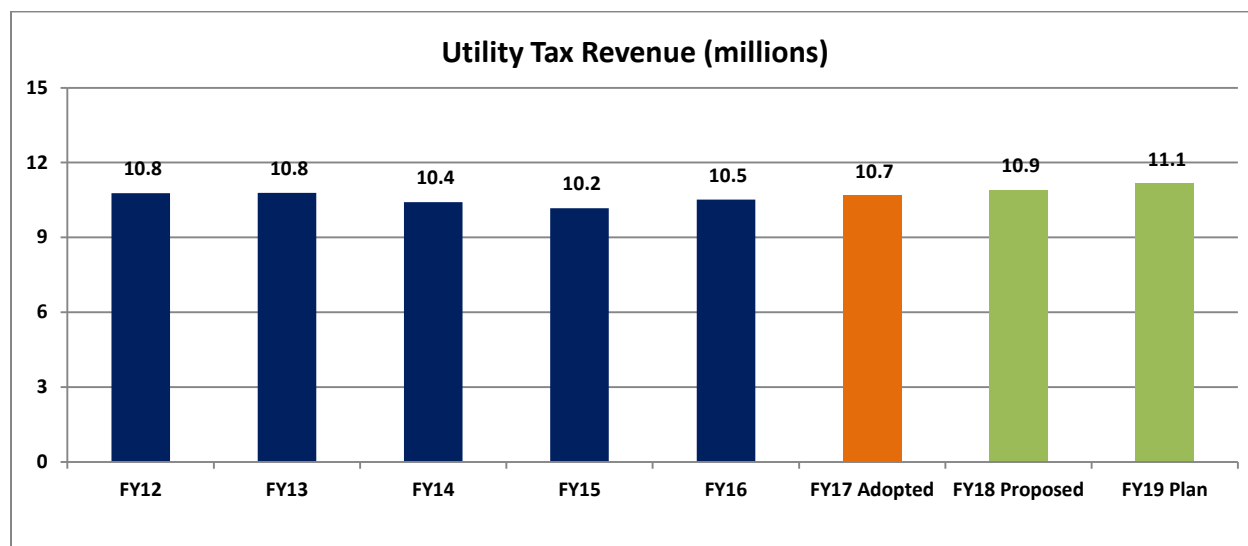
\* Includes \$1.4 million from biomass plant that is passed through to GRU in accordance with General Fund Transfer formula.

## Utility Tax

Utility tax revenues are generated through taxes levied on electric, water, and natural gas utility customers who reside within City limits. Fuel costs are not subject to this tax; therefore, price changes which flow through GRU's fuel adjustment do not impact the level of the tax generated. The following factors impact the changes in utility tax revenues:



Electric rate changes have the most significant impact on this revenue source. The potential impacts of the GREC contract buy-out would be positive on this revenue source but have not been included in the proposed budget.

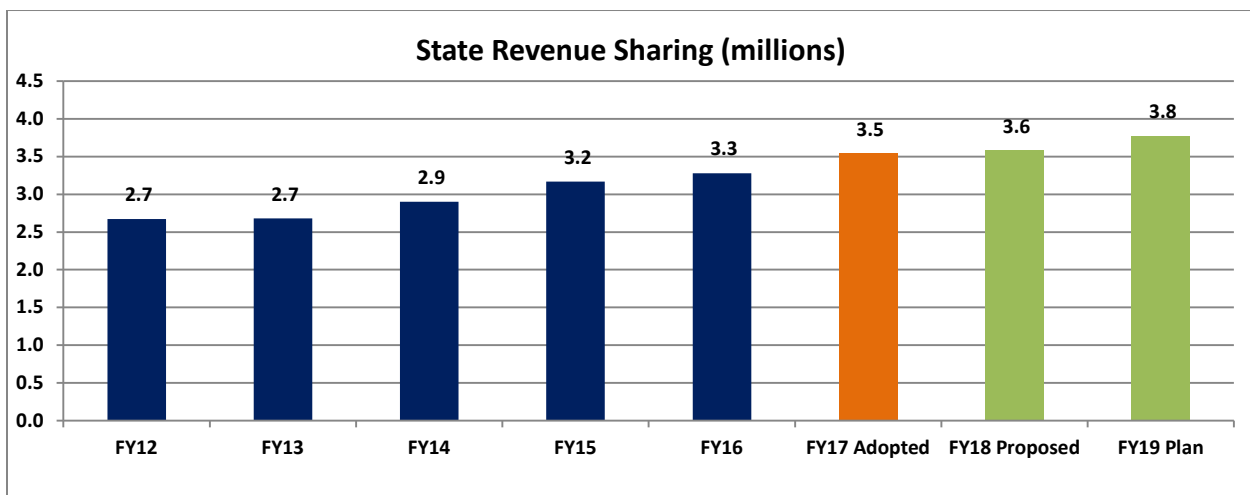
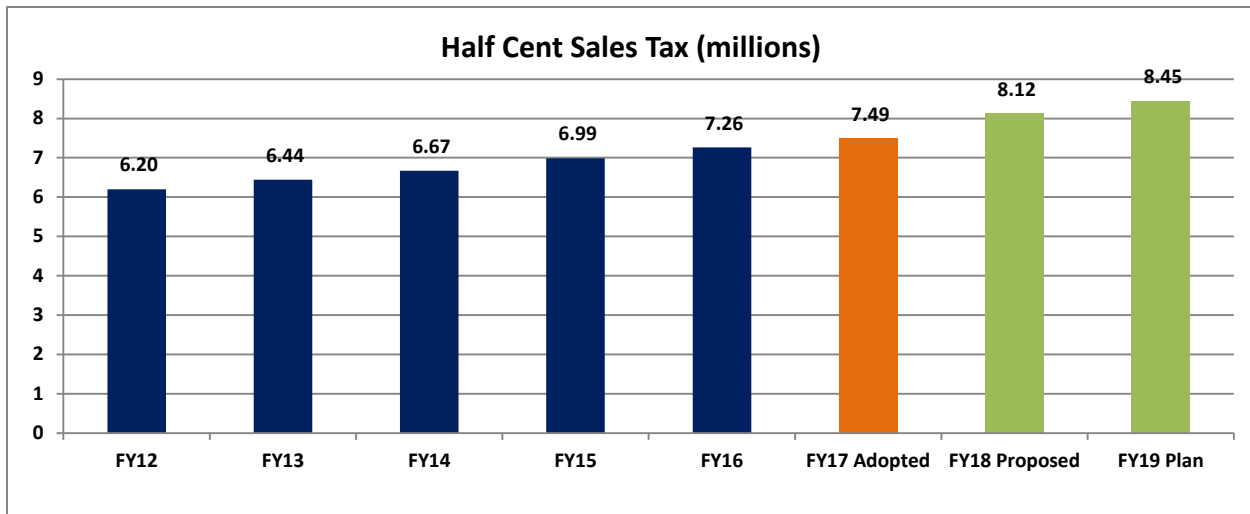


## Charges for Services

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 FY18 proposed budget includes this 5% increase for all fees with the exception of Landlord License Fees, for which a \$130,000 decrease is proposed in FY18 for the second subsequent year, and Building Permits, which will be revisited in the future.

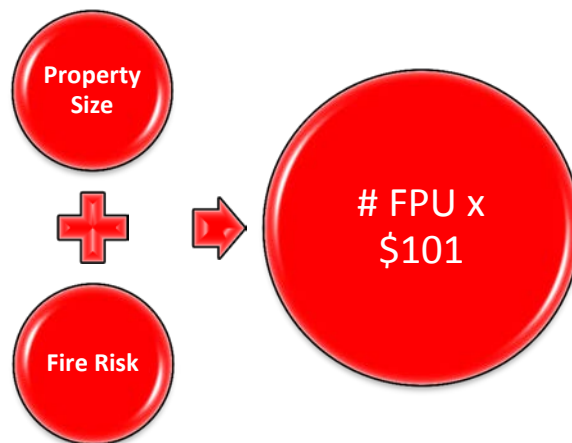
## Half Cent Sales Tax & State Revenue Sharing

Half cent sales tax revenue and state revenue sharing are both funded by sales taxes collected by the State and allocated to local governments on a formula basis. Half cent sales tax is based on taxes collected within Alachua County while state revenue sharing is based on taxes collected state-wide. Based upon June 27, 2017 state estimates of local growth in these revenue sources, we are anticipating growth in these combined sources for FY18 and FY19 of approximately 6.7% and 4.1%, respectively.

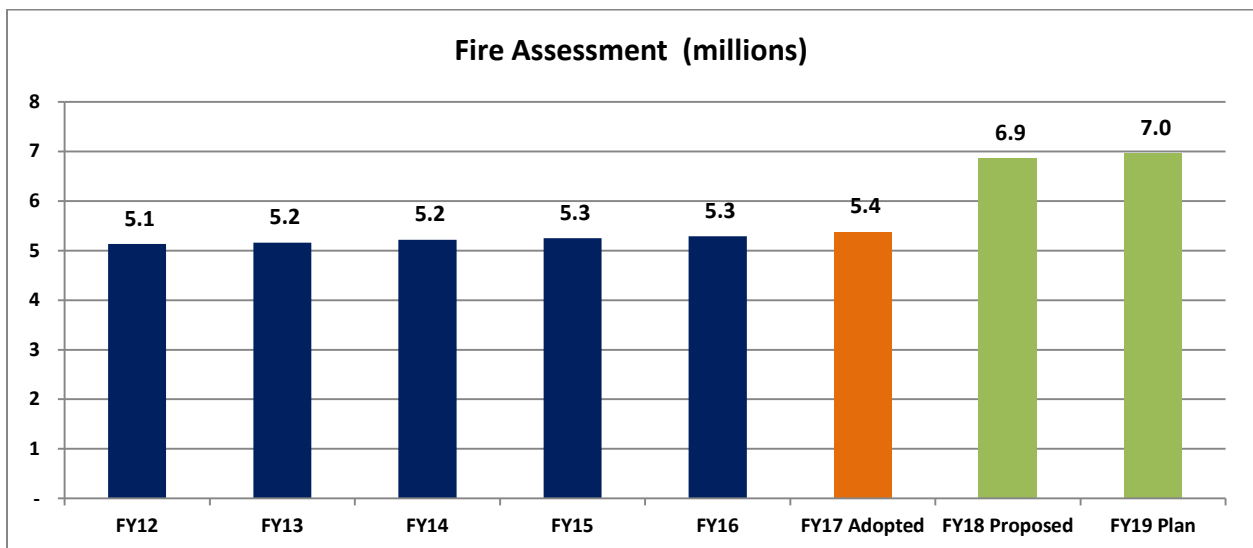


## Fire Assessment

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



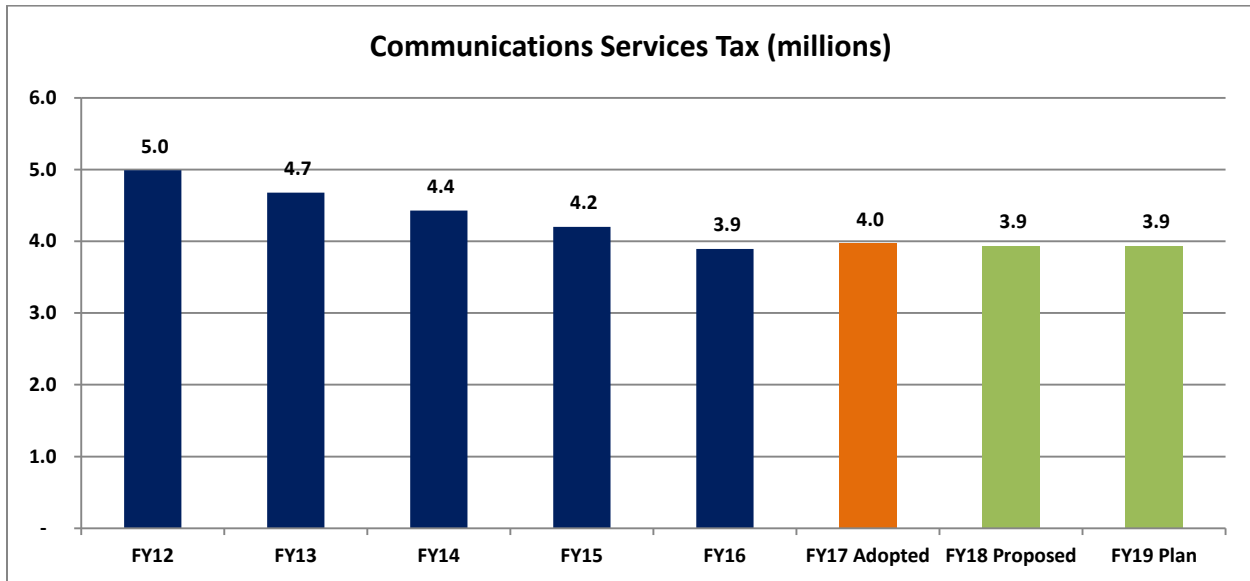
Upon implementation, the per factored fire protection unit (FFPU) was set at an amount intended to recover 50% of the cost of fire protection, which was \$78 per FFPU at the time. The cost of fire protection has increased, so the adopted fee of \$78 per FFPU now only recovers approximately 42% of the cost of fire protection. The FY18 proposed budget includes setting the rate charged per FFPU to \$101 to reset it to cover 50% of the cost of FY18 fire protection.



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

## Communication Services Tax

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. While current state estimates project a growth in this revenue in FY18, we are proposing a more conservative estimate in the proposed budget using the amount projected to be collected in FY17 for the budget in both FY18 and FY19.



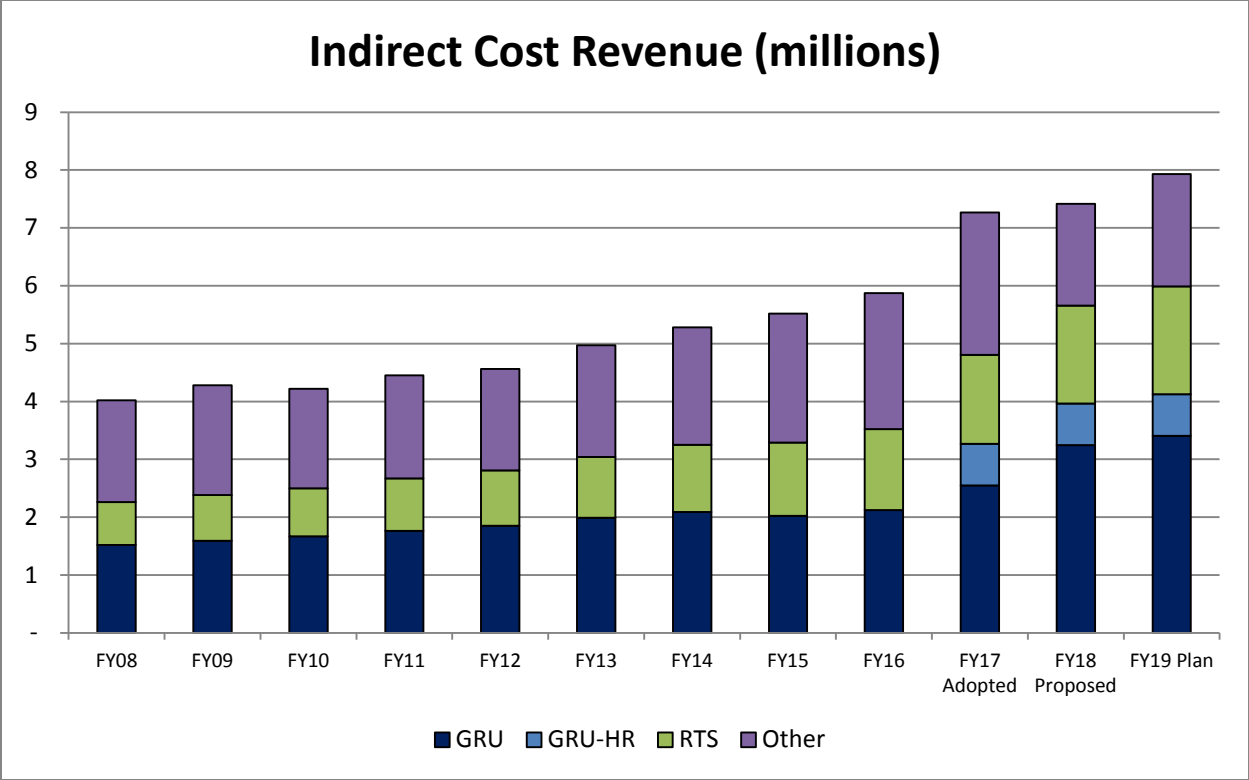
## Indirect Cost Revenue

The General Fund covers the cost of a variety of shared services such as purchasing, payroll, legal services, facilities maintenance, utilities, human resources, budget, audit and accounting. The City uses a third party to annually calculate the allocation of the cost of those services which are provided to other City departments, including GRU and the CRA.

Costs are allocated based on percentage of effort, number of employees, square footage and other relevant factors. Certain costs are allocated to all departments and funds, such as payroll, HR, and internal audit while other costs are only allocated to general government departments and funds, such as purchasing and budget.

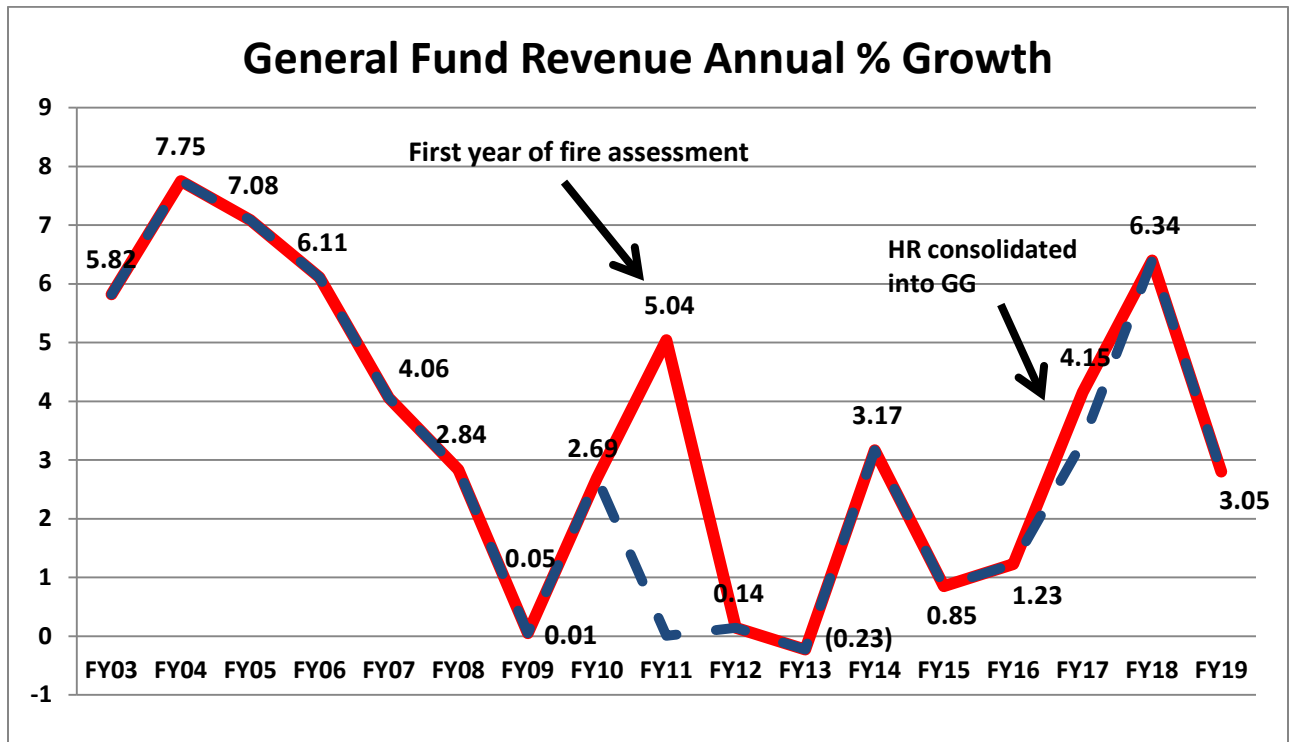
In FY17, the GRU General Manager and the City Manager agreed to recombine the budgeting of Human Resources under general government's budget to improve analysis, monitoring and reporting. That change accounts for the significant increase in indirect cost revenue in FY17 and is offset by a corresponding increase in expenditures budgeted in the Human Resources department within the General Fund. This structure continues in the FY18 Proposed Budget and FY19 Plan.





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## Revenue Summary – Annual Growth Percentage



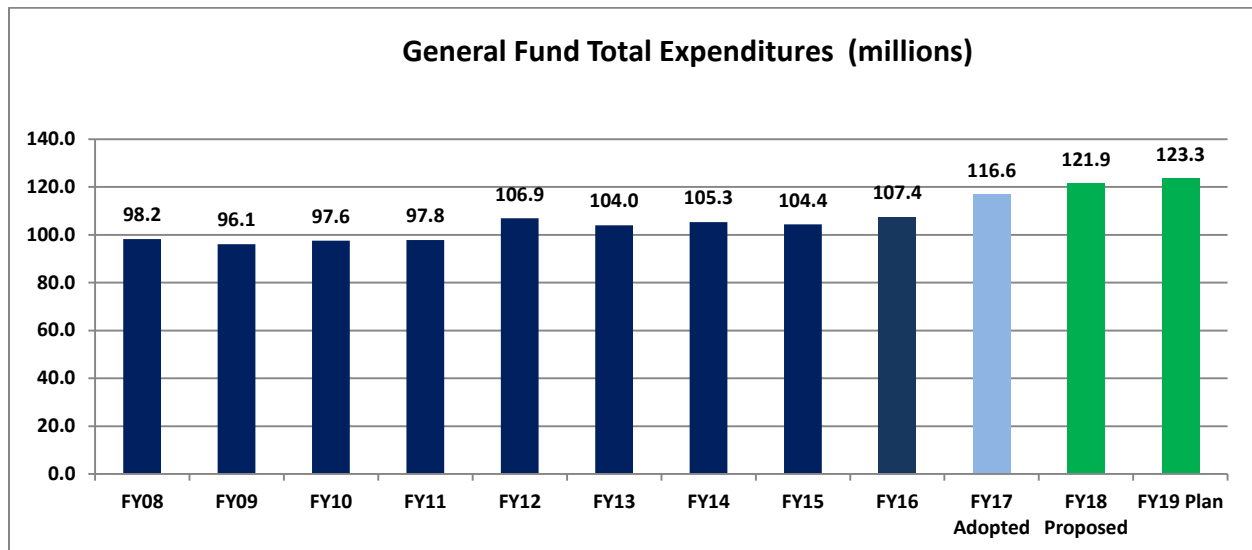
The City's annual revenue growth prior to the recession ranged from 3.0% to 7.8%. During the recession, the City's revenue growth flattened, with the only growth reaching the pre-recession range occurring in FY11 due to the addition of the \$5 million fire assessment.

The City's revenue recovery began in FY14, was dampened in FY15 due to the reduction in the utility transfer and has begun to improve again, starting in FY17, mostly driven by sales tax based revenues and an increase in property taxes. However, a portion of the 4% growth shown above in FY17 was due to an accounting change, combining the budget for Human Resources entirely under the General Fund with a corresponding increase in indirect cost revenues. Recent projections from the state and from FY17 collections to date have been more positive than expected resulting in the projection of annual revenue growth rates for FY18 and FY19 of 6.3% and 3.1%, respectively.

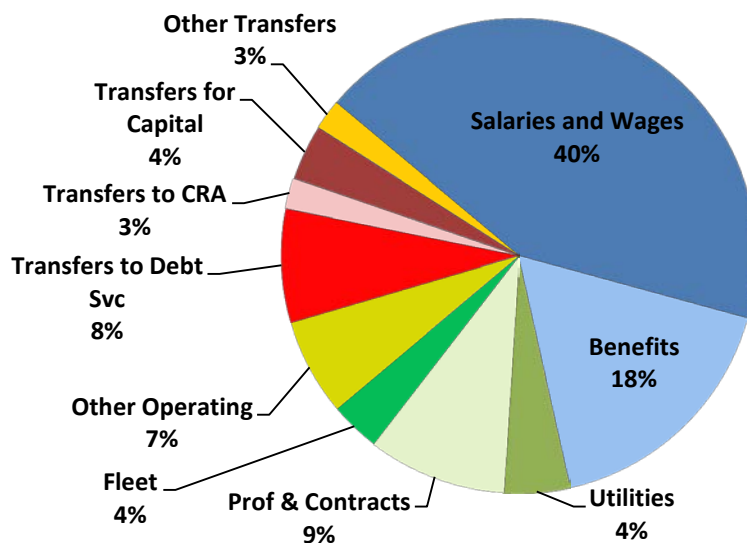
The FY18 proposed budget includes increases to both the Fire Assessment and the Property Tax millage rate, accounting for about half of the 6.3% increase over the revenue in the FY17 adopted budget. No additional increases to rates or fees are included in the FY19 Plan.

## Expenditure Overview

Over the last decade and throughout 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 (1.9% annually) over the past decade. A portion of the increase in FY17 is due to the effect of comparing actual prior year expenditures to FY17 budgeted expenditures. The City's General Fund has underspent the budget in recent years. For the FY18 proposed budget, the expenditures are budgeted at 4.1% above the FY17 adopted budget, while the FY19 plan expenditures are 1.6% greater than the FY18 proposed budget.

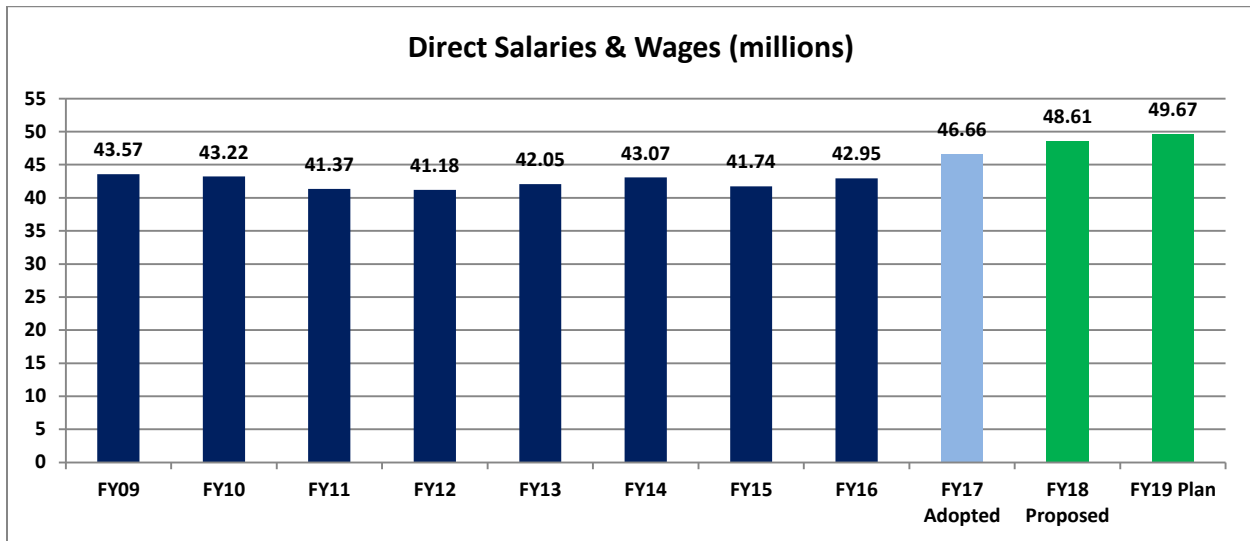


## FY18 Expenditures



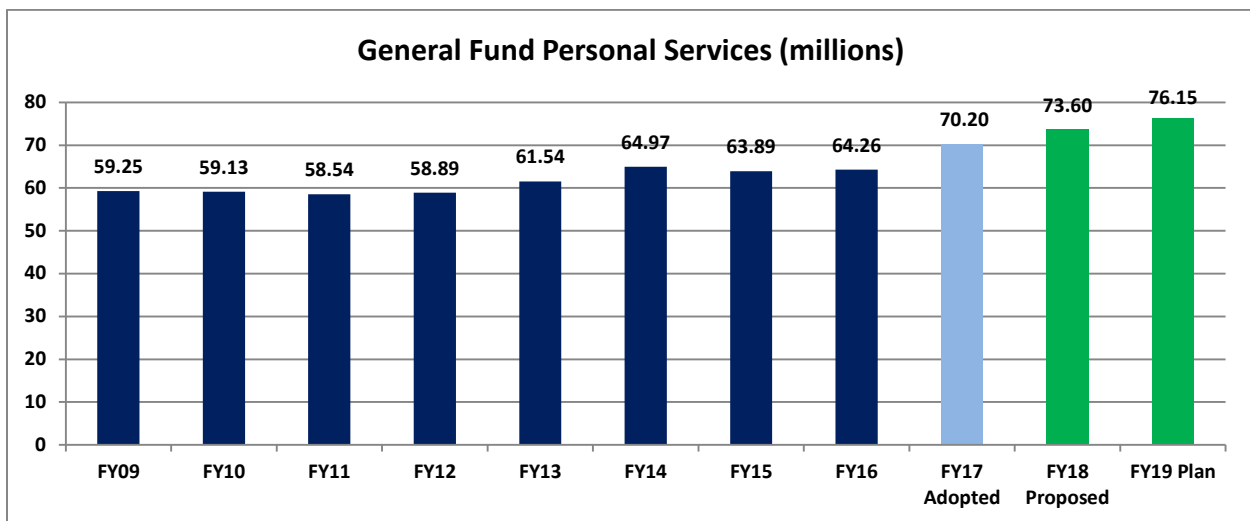
## Personal Services

General Fund salary and wage growth has been effectively flat from FY09 to FY16. The primary impacts on salaries for FY17 include raises and the addition of the positions previously funded by public safety grants which fully transitioned to the General Fund in FY17. Living wage adjustments, additions of new positions, and raises included in the FY18 Proposed Budget and the FY19 Plan drive the future growth.



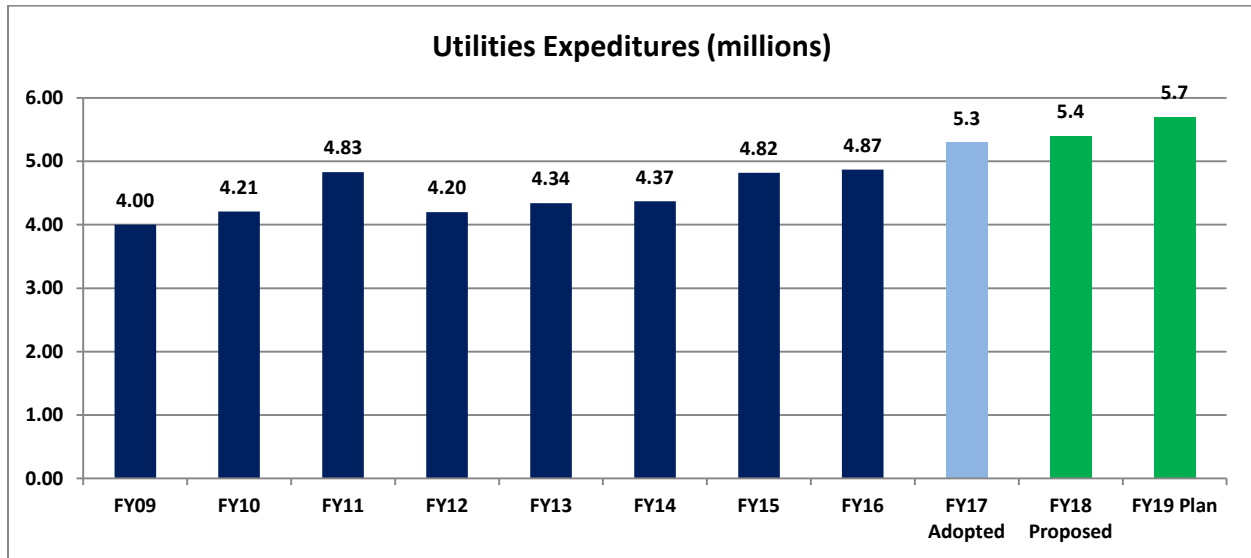
Benefit modifications in 2011, in concert with improved investment returns, have resulted in a slowing of the growth rate in pension costs to the General Fund, despite the impact of gradually reducing the return assumptions for both the General Employees' Pension Plan and the Consolidated Police Officers' and Firefighters' Pension Plan from 8.5% in FY14 to 8.0% in FY19. This return assumption will reach the goal level of 7.9% in FY20.

In addition, due to increases in claims expenses in the last few years, ten percent annual increases in health insurance premiums were included in both the FY18 proposed budget and the FY19 plan.

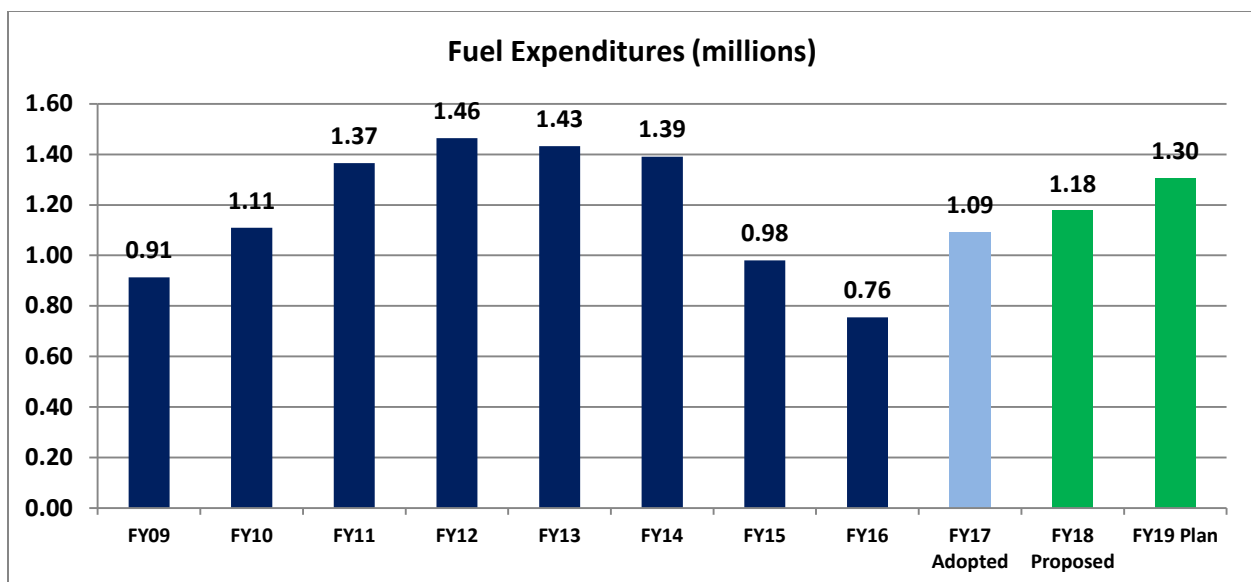


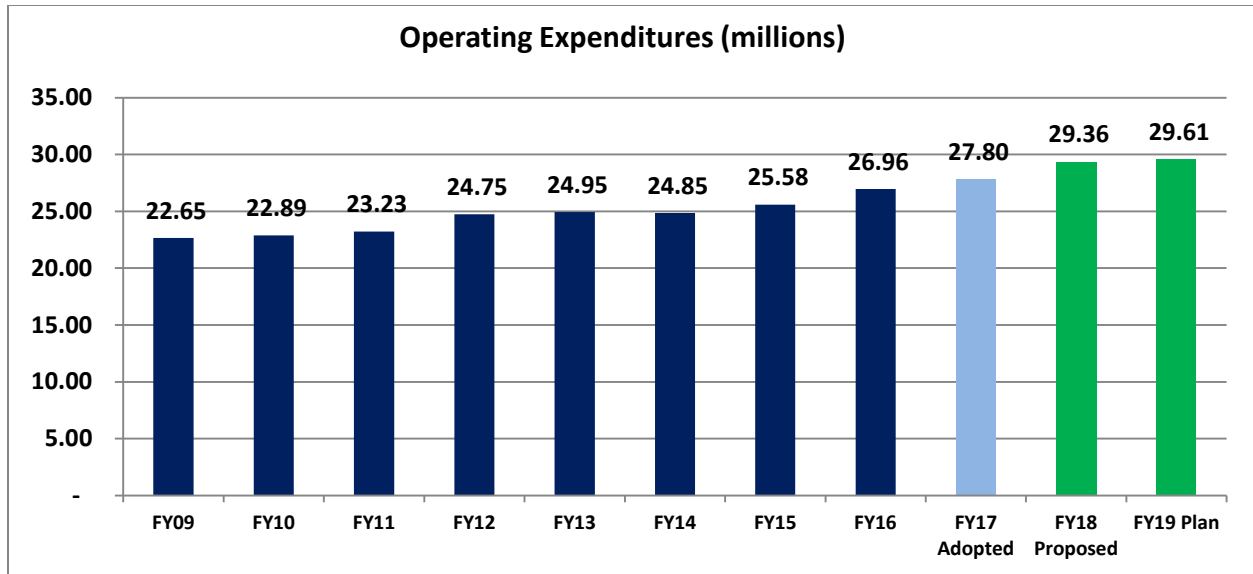
## Operating Expenditures

**Utilities:** Taking into account the efficiency measures the City has implemented, factoring in price change estimates, and consideration of the FY17 projected spending level all influenced the FY18 projection. Changes to utility rates for electricity, water and/or streetlights will impact this budget area. This area may experience substantial savings due to a number of factors including the potential GREC contract buy-out, the transition of streetlights to LED, and renegotiation or restructure of the streetlight payment structure with GRU.



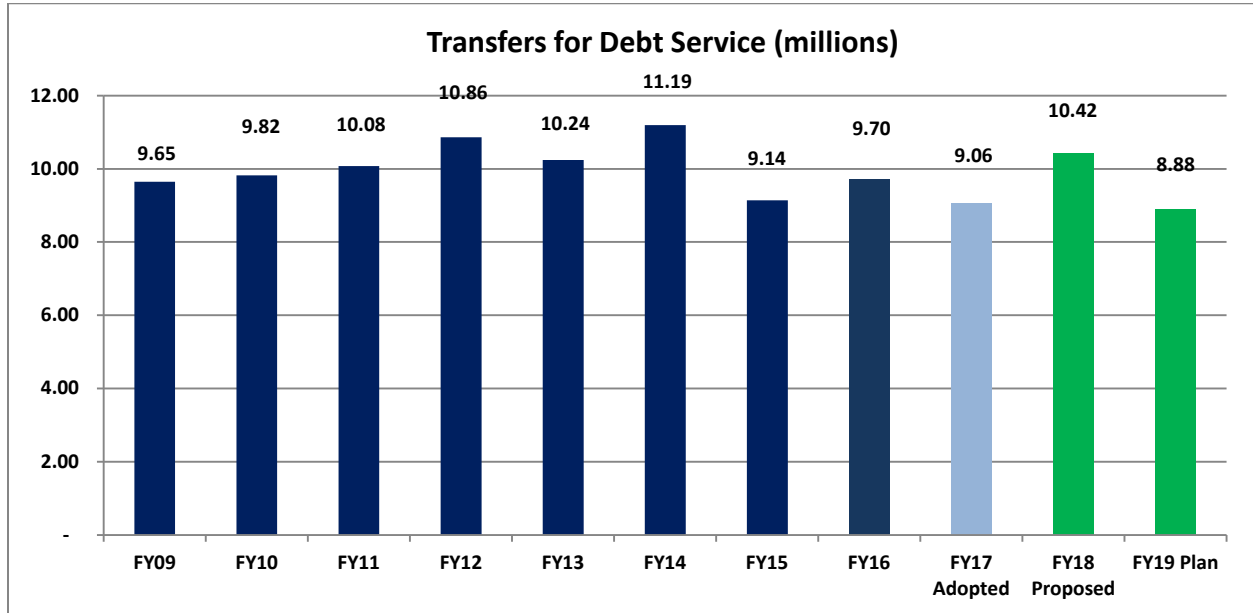
**Fuel:** As a commodity, fuel cost is driven by consumption and price. On the consumption side of the equation, General Government fuel usage, both for unleaded and diesel has remained fairly steady. Fuel prices are notoriously difficult to project on a longer-term basis. While fuel prices remain low, we are projecting moderate increases for FY18 and FY19.



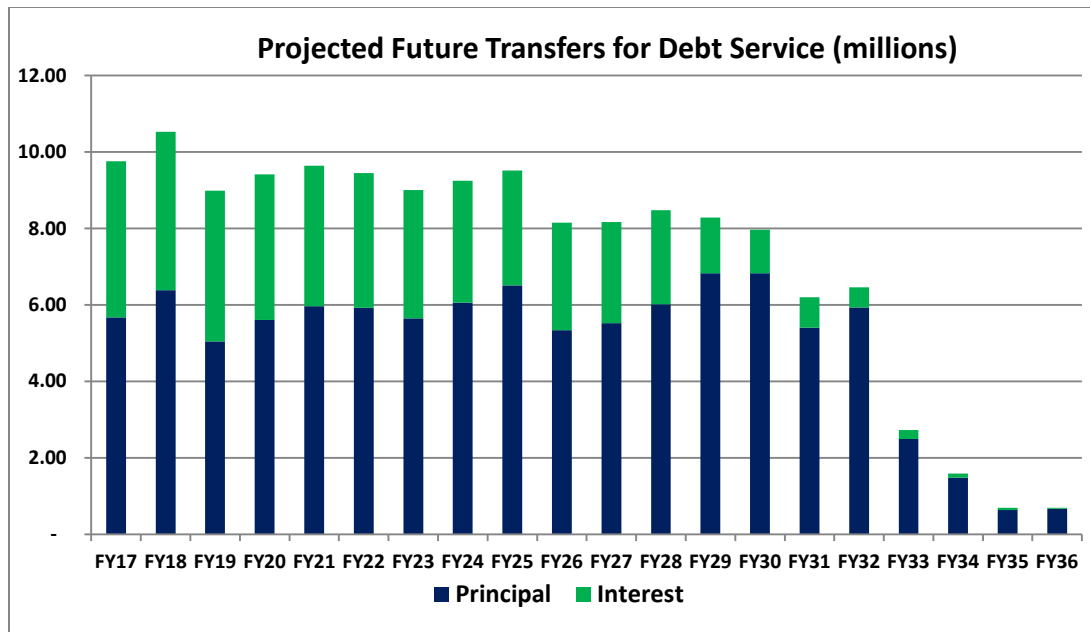


### Debt Service and Transfers to Other Funds

**Debt Service:** The City's debt service is composed of capital bond issues and pension bond issues. FY18 represents a significant increase in debt service due to the structure of the Consolidated Police & Fire pension bonds, which returns to prior levels in FY19. The debt service related to the proposed FY19 bond issue has not been included as the issuance amount is not yet certain.

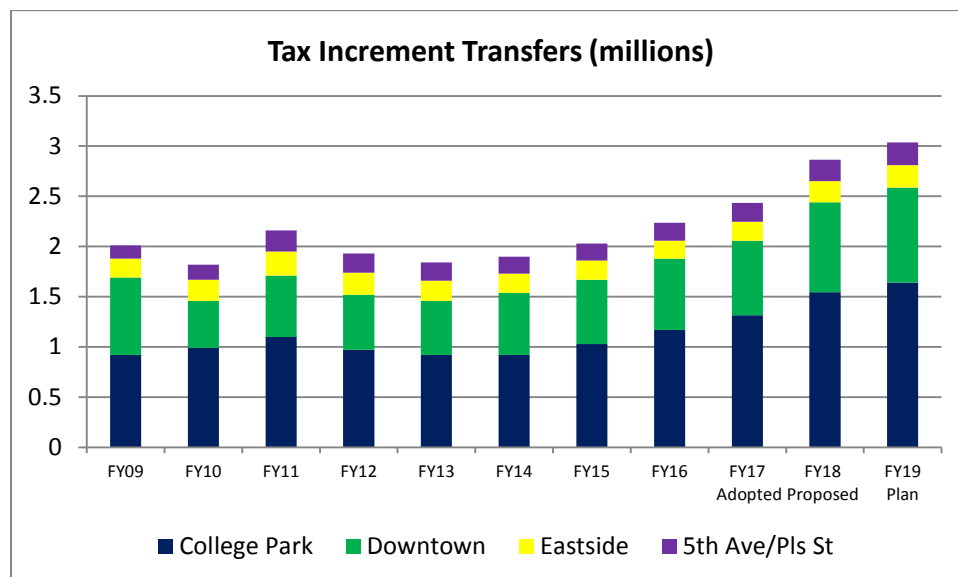


It is important to be aware of the future debt payment obligations of the City. The graph below includes all existing outstanding debt but does not include the FY19 proposed capital bond issue as the amount is currently undetermined. The Pension Obligation Bonds which account for almost half of our annual debt service will be fully paid off in FY33.



**Transfers to CRA Tax Increment Funds:** The City has four tax increment districts. In these districts, 95% of the taxes generated on the growth in property value are remitted from the City and the County to the tax increment funds. These amounts are restricted for use on enhanced services and projects in those geographic districts.

This expense grew rapidly over much of the last decade as property values increased, both from general value increases as well as accelerated development within these districts as a result of the City's redevelopment efforts. These districts were impacted by the economic downturn and the corresponding decline in real estate values associated with the recent recession; however, starting in FY13, the tax revenues have begun an increase in the districts and are projected to continue this trend in FY18 and FY19.



## **Development of the FY18 Proposed Budget and FY19 Plan**

This proposed budget was developed by the City Manager collaboratively with the City's department leaders, budget and finance staff, City Commission and City Charter Officers. The budget development was kicked off with the presentation of a baseline five year forecast at the end of January providing a preliminary estimate of the General Fund's fiscal position for FY18 through FY22.

Meetings with department representatives and city leadership followed throughout the spring in preparation for a series of weekly meetings with the City Commission in May and June. Those meetings involved specific topics and preliminary decisions on budget issues. The increment detail provided is presented in relation to those meeting dates.

## **Overview of Proposed General Fund Increments – Building Strategic Capacity**

The majority of the increments included in this proposed budget are intended to invest in building strategic capacity to position the City to implement its Strategic Framework and to optimize strategic collaborations, while we continue to expand on our efforts to become more citizen-centered.

This proposed budget includes investing in our employees, with a Total Rewards Study to evaluate salaries and benefits to be completed during FY18 with implementation beginning in FY19. Approximately \$850,000 is included in the proposed FY18 budget to cover wage increases, with an additional \$867,000 in the FY19 Plan for subsequent raises. Following up on FY2017's initial living wage adjustment, an increase to the living wage of 50 cents to \$12.75 in FY18 and \$13.25 in FY19 are included, as well as funding to address resulting compression issues, all totaling approximately \$315,000 in FY18 and \$380,000 in FY19.

Upgrades and improvements to technology are supported in this budget with the proposal of website and broadcast upgrades and maintenance, the addition of a Digital Service Director, a Technical Systems Analyst, online human resources onboarding and performance management tools and funding for a broadband feasibility study. Body worn cameras for the police department and an inventory management system for the fire department are proposed. FY19's plan features the addition of LED streetlight upgrades with smart lighting controls providing conduits for future technological advances.

Continuing the FY17 theme of "fixing our house", additional staffing for facilities maintenance is included in both FY18 and FY19, as the number of buildings owned and maintained by the City has continued to expand. Evaluations are currently underway regarding ADA improvement needs throughout the City, renovations to the City Hall complex, and a feasibility study for Fire Station 5.

The Depot Park expansion has been a resounding success with its popularity requiring additional staffing and operating expenses, which have been included in the proposed budget. Due to annexation, the City is also taking over the maintenance and operation of Forest Park, for which staffing and operational funds have been included for FY18 and FY19. Two 352 Arts programs that were pilots in FY17 have been selected to continue and are included in the FY18 proposed budget and FY19 plan.



## Proposed General Fund Increment Detail

### Adjustments to Baseline

The May 2, 2017 meeting updated the City Commission on changes to the baseline due to updated projections received subsequent to the five year forecast along with adjustments to the baseline representing about \$1 million in net increments due to contractual changes and previously entered into commitments. These took the City's General Fund from a projected surplus of \$494,306 in FY18 to an adjusted deficit of \$526,116. Asterisks indicate that the increment includes one-time expenditures.

	FY18			FY19		
	Surplus/ (Deficit)	Revenues	Expenditures	Surplus/ (Deficit)	Revenues	Expenditures
Beginning Baseline Revenues		117,335,209	-		121,348,067	-
Beginning Baseline Expenditures		-	116,840,903		-	117,195,455
<b>Beginning Baseline Surplus/(Deficit)</b>	<b>494,306</b>			<b>4,152,612</b>		
<b>Adjustments to Baseline Discussed 05/02/17:</b>						
Local Option Gas Tax Change		94,997	-		122,000	-
Fire Station 9 Staffing		-	181,000		-	188,240
TMS/Smart City Network Support		208,000	208,000		208,000	208,000
Forest Park Transition from Alachua County		-	143,741 *		-	116,630
Depot Park Ambassadors & Operations		-	185,678		-	193,400
Strategic Initiatives Department Creation		-	102,000		-	102,000
Internal Control Compliance Officer		-	120,000		-	123,600
Clerk Operating (MuniCode/Granicus)		-	15,000		-	15,000
Increase in Right of Way Mowing Contract		-	60,000		-	60,000
PW Parking Software Cloud Hosting Contract Increase		-	22,000		-	22,000
GPD Software Maintenance		-	75,000		-	75,000
GPD Temporary Professional for Training		-	34,000		-	34,000
Aquatics Materials & Supplies Increase		-	30,000		-	30,000
Helix Bridge Rail Trail Landscape Maintenance		-	20,000		-	20,000
PRCA Credit Card Processing Fees		-	25,000		-	25,000
Facilities Materials & Supplies		-	20,000		-	20,000
Elks Parking Lease Renewal		-	60,000 *		-	-
Plaza Warranties		-	3,000		-	3,000
6th Street Rail Trail Maintenance		-	7,000		-	7,000
Bike Share Program		-	5,000		-	5,000
GFR Accreditation		-	7,000 *		-	6,000 *
<b>Baseline Surplus/(Deficit)</b>	<b>(526,116)</b>			<b>3,228,742</b>		

## Personal Services Increments

The May 16, 2017 meeting focused on employee compensation including raises, living wage and associated compression as well as a total rewards study and its subsequent implementation. The compounding effect of both the living wage changes to \$12.75 in FY18 and \$13.25 in FY19 and budgeted raises in both years along with an \$800,000 set aside to begin implementation of the total rewards study in FY19 result in an impact of \$1.3 million in FY18 and \$3.6 million in FY19.

	FY18			FY19		
	Surplus/ (Deficit)	Revenues	Expenditures	Surplus/ (Deficit)	Revenues	Expenditures
<b>Baseline Surplus/(Deficit)</b>	<b>(526,116)</b>			<b>3,228,742</b>		
<b>Personal Services Increments Discussed 05/16/17:</b>						
Raises FY18		-	850,000		-	1,100,000
Raises FY19		-	-		-	867,000
Living Wage at \$12.75		-	100,000		-	134,000
Compression at \$12.75		-	213,741		-	284,988
Living Wage at \$13.25		-	-		-	167,498
Compression at \$13.25		-	-		-	213,741
Total Rewards Study & Implementation		-	100,000 *		-	800,000
<b>Adjusted Surplus/(Deficit)</b>	<b>(1,789,857)</b>			<b>(338,485)</b>		

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## City Manager Recommended Increments and Capital Improvement Funding

The May 23, 2017 meeting included a discussion of the City Manager's proposed increments, totaling \$1.2 million in FY18 and an incremental \$0.5 million in FY19. Approximately \$132,000 of the FY18 increments represents pilot or one-time costs. The addition of these increments increased the proposed deficit to almost \$3 million in FY18 and just over \$2 million in FY19. The proposed budget also includes the use of \$549,283 of General Fund unassigned fund balance for additional one-time capital projects beyond the recurring funding from the General Fund.

	FY18			FY19		
	Surplus/ (Deficit)	Revenues	Expenditures	Surplus/ (Deficit)	Revenues	Expenditures
<b>Adjusted Surplus/(Deficit)</b>	<b>(1,789,857)</b>			<b>(338,485)</b>		
<b>City Manager Recommended Increments 05/23/17:</b>						
Website and Broadcast Upgrades & Maintenance		-	50,000		-	50,000
Digital Services Director		-	120,000		-	120,000
Mail Meter Upgrade		-	10,000 *		-	-
Fire Rescue Technical Systems Analyst		-	82,385 *		-	81,185
Online HR Onboarding Module		-	25,000 *		-	17,000
Online Performance Management Module		-	25,000 *		-	17,000
Comprehensive Background Checks		-	24,000		-	24,000
Meridian Mental Health Program Continuation		-	10,000		-	10,000
352Arts Program Coordination		-	43,500		-	43,500
352Artspace at the Rosa B. Williams Center		-	42,000		-	42,000
Park Maint. Workers for Eastside & Downtown		-	81,162		-	83,940
Eastside Arts		-	5,000		-	5,000
Security at City Hall Complex		-	90,000		-	90,000
Facilities Management New Building Operating		-	189,133		-	189,133
Custodial Worker		-	36,009		-	74,592
Dignity Village Project Manager		-	66,000 *		-	66,000 *
Bus Pass Program for Grace Marketplace		-	15,000		-	15,000
Electrician		-	-		-	62,928
Maintenance Mechanic I & III		-	-		-	100,467
Facilities Mgmt Account Clerk II 75% GF		-	-		-	43,827
Add Carpenter		-	-		-	54,450
Marketing & Comm Supervisor from RTS to GF		-	66,155		-	66,155
GFR Emergency Manager		-	146,110 *		-	107,201
Clerk Executive Assistant Sr.		-	61,137		-	62,928
Senior Auditor Salary Adjustment		-	7,690		-	7,998
GPD Administration Conversion from Sworn		-	-		-	230,000
Capital Projects Funds from GF Fund Balance		-	549,283 *		-	-
<b>Adjusted Surplus/(Deficit)</b>	<b>(3,534,421)</b>			<b>(2,002,789)</b>		

## City Commission Increments

At the May 30, 2017 meeting, the City Commission provided discussion and preliminary direction on the City Commission increments to be included in the proposed budget. Those increments are detailed below and include both reductions in pool fees and landlord license fees along with \$584,000 in increments, the majority of which are one-time or pilots.

	FY18			FY19		
	Surplus/ (Deficit)	Revenues	Expenditures	Surplus/ (Deficit)	Revenues	Expenditures
<b>Adjusted Surplus/(Deficit)</b>	<b>(3,534,421)</b>			<b>(2,002,789)</b>		
<b>City Commission Proposed Increments 05/30/17:</b>						
ADA Closed Captioning of more/all meetings	-	-	60,000	-	-	60,000
ADA Assessment	-	-	150,000 *	-	-	-
Summer swim lessons	-	-	5,000	-	-	5,000
Lower Westside Pool prices to match NE Pool	(30,000)	-	-	(30,000)	-	-
New Years fireworks or laser show at Depot/Bo Diddley	-	-	30,000 *	-	-	-
Increase funding for GFR Gear (second set)	-	-	- *	-	-	-
Funding for Broadband Feasibility Study	-	-	20,000 *	-	-	-
Small business loan fund seed money	-	-	80,000 *	-	-	-
Meridian match	-	-	100,000 *	-	-	-
Increase conference funding for Commission	-	-	14,000	-	-	14,000
Landlord Fees reduction (2nd year in 18 & revisit for 19)	(130,000)	-	-	(130,000)	-	-
Community Food Center	-	-	75,000 *	-	-	-
Bread of the Mighty Food Bank	-	-	50,000 *	-	-	-
<b>Adjusted Surplus/(Deficit)</b>	<b>(4,278,421)</b>			<b>(2,241,789)</b>		

## Subsequent Adjustments to Baseline

These deficits were modified based on some subsequent adjustments to both revenues and expenditures as the most recent updates in trends and forecasts were included, resulting in the following deficits:

	FY18			FY19		
	Surplus/ (Deficit)	Revenues	Expenditures	Surplus/ (Deficit)	Revenues	Expenditures
<b>Adjusted Surplus/(Deficit)</b>	<b>(4,278,421)</b>			<b>(2,241,789)</b>		
<b>Updates to Baseline Subsequent to 05/02/17:</b>						
FSAA Cancellation June 1, 2018	(333,333)	-	-	(1,000,000)	-	-
Property Tax and TIF xfr updated at 06/01/17	-	-	-	-	-	-
Property Tax and TIF xfr updated at 06/27/17	425,932	757	-	451,488	802	-
Net Changes in various baseline estimates	(168,992)	70,241	-	(8,022)	(16,497)	-
<b>Adjusted Surplus/(Deficit)</b>	<b>(4,425,812)</b>			<b>(2,782,628)</b>		

## Budget Reconciling Items

At the final spring meeting with the City Commission on June 6, 2017, the Commission tentatively agreed to a proposed budget with the use of General Fund fund balance in FY18 for one-time and pilot increments, an increase in the Fire Assessment rate to support 50% of assessable fire costs and an increase in the property tax millage rate for the remaining deficit.

	FY18			FY19		
	Surplus/ (Deficit)	Revenues	Expenditures	Surplus/ (Deficit)	Revenues	Expenditures
<b>Adjusted Surplus/(Deficit)</b>	<b>(4,425,812)</b>			<b>(2,782,628)</b>		
<b>Balancing Items</b>						
Millage Rate Adjustment to 4.7474		1,800,219	143,337		1,908,232	151,937
Fire Assessment to \$101 per FFPU (50%)		1,387,046	-		1,400,916	-
Use of Fund Balance for one-time/pilots		832,601			-	
Use of Fund Balance for incremental capital		549,283			-	-
<b>Proposed Surplus/(Deficit)</b>	<b>-</b>			<b>374,584</b>		

The proposed budget includes a total of \$120,589,078 in budgeted revenues and \$121,970,962 in budgeted expenditures, resulting in a FY18 deficit of \$1,381,884 which is equal to the total one-time and pilot program increments of \$832,601 plus a transfer to the General Capital Projects Fund for capital improvements of \$549,283. These amounts are proposed to be funded through the use of General Fund unassigned fund balance in excess of the ten percent policy minimum. The proposed surplus in FY19 is available for subsequent adjustments to revenues or expenditures and provides a cushion to adjust to some of the budgetary uncertainties in the near future.

### Proposed Capital Funding

The proposed budget includes funding for the projects contained within the FY18-19 Capital Improvement Plan. The General Fund proposed budget includes recurring transfers of \$1.86 million for capital in addition to a FY18 supplemental transfer of just over half a million. Details on all funding sources are included in the detail section of this document.

USES	FY2018	FY2019
Boardwalk Replacement *	25,000	25,000
City Hall Renovations **	250,000	-
Fire Station Exhaust System	10,246	10,250
Fire Station Furnishings Replacement	-	40,999
Fire Station Repairs and Maintenance * & **	77,543	100,000
GFR Equipment Replacement **	171,101	44,370
GFR Facilities Maintenance & Landscaping *	50,000	50,000
GFR Fire Rescue Equipment on Apparatus Replc.*	25,000	25,000
GFR Fire Station 9 **	200,000	-
GFR Inventory Management System	-	20,500
GFR Mobile Data Computer System *	25,000	25,000
GFR Station HVAC, Roof, Plumbing, Electric Etc **	22,457	-
GPD Body Worn Cameras **	100,000	81,729
GPD IT Replacement & Support (fiber)	92,210	-
GPD IT Replacement & Support (server & backup)	112,702	30,000
GPD Laptops *	250,000	250,000
GPD Portable Radios *	195,000	195,000
GPD Taser Program	63,165	65,717
GPD Vehicle Video Cameras *	130,000	130,000
GS ADA Repairs *	25,000	25,000
GS GTEC Facility Maintenance & Repair *	10,000	10,000
GS Unscheduled Maintenance & Repairs *	100,000	100,000
IT Infrastructure Replacement *	75,000	75,000
IT PC Equipment Replacement *	125,000	125,000
Median Repair/Improvement *	15,000	15,000
NW 2nd Street Sidewalk **	102,000	-
Old Library Building Lobby Renovations **	50,000	-
Parking Garage Maintenance and Repairs **	92,000	50,000
PRCA Park Maintenance and Repairs *	50,000	50,000
PRCA Playground Equipment Replacement *	45,000	45,000
PRCA Replacement of Diving Boards at Pools *	4,000	4,000
PW Mast Arms Painting & Maintenance *	42,957	106,553
Sidewalk Maintenance *	100,000	100,000
UF Partnership Projects (may be capital or operating)	800,000	-
	3,435,381	1,799,118

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

### Proposed Capital Funding from FY19 Bond Issue

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

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

#### FY19 Bond Issue Capital Projects

	FY2018	FY2019
City Hall Renovations **	\$ -	\$ 2,500,000
LED Streetlight Upgrade with Smart Lighting Controls	-	6,820,000
Brick Streets Evaluation	-	50,000
Department Wide Radio Replacement (TRS & portable)	-	1,150,000
GPD Body Worn Camera Initiative **	-	300,000
Fire Station 5 Feasibility Study	-	209,010
New Fire Station 9 **	-	1,500,000
GFR Equipment Replacement **	-	970,990
Total Proposed FY19 Bond Issue with GF Repayment	\$ -	\$ 13,500,000

#### General Fund Reserves

Current policy calls for the City to hold 10% of General Fund revenues in unassigned fund balance. At the end of FY18, the balance is projected to be \$2.9 million above the required level.

General Fund Reserves	
Unassigned Fund Balance at 9/30/16	\$ 17,050,156
Unassigned Fund Balance at 9/30/17 (projected)	\$ 16,050,167
Policy Requirement for Unassigned Fund Balance	\$ 11,780,981
Unassigned Fund Balance Above Policy Requirement at 9/30/17	\$ 4,269,186

The proposed budgeted use of General Fund unassigned fund balance is \$1,381,884 for FY18.

Proposed Use of Fund Balance	
Proposed Fund Balance Above Policy Requirement at 09/30/17	\$ 4,269,186
Proposed Use of Fund Balance for operating in FY18	\$ 832,601
Proposed Use of Fund Balance for Capital Improvements in FY18	\$ 549,283
Proposed Fund Balance Above Policy Requirement at 09/30/18	\$ 2,887,302

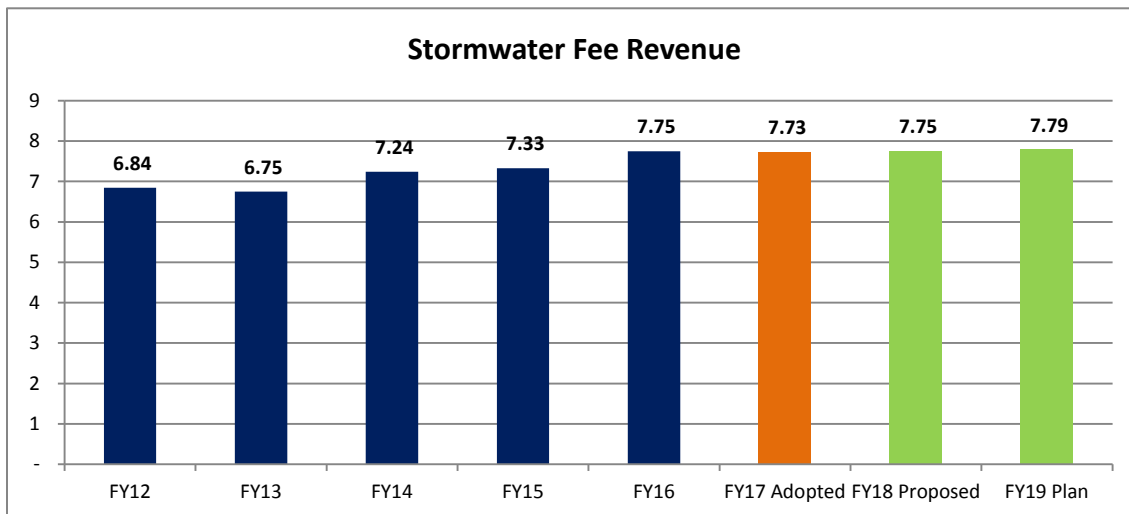
## Other Funds

Details on the General Fund, along with all of the City's other funds, can be found in the Appendix and also online using the OpenBudget tool at [cityofgainesville.org](http://cityofgainesville.org).

The following section provides highlights on the City's enterprise funds which typically charge user fees designed to offset the cost of providing services.

### STORMWATER MANAGEMENT UTILITY FUND (SMUF)

The objective of the stormwater program is to improve Gainesville's water quality. In order to achieve this, staff performs maintenance of basins and ditches, runs the mosquito control program and also maintains the stormwater system. Entities are billed based on their factor of Equivalent Residential Units (ERU).



### Ironwood Golf Course

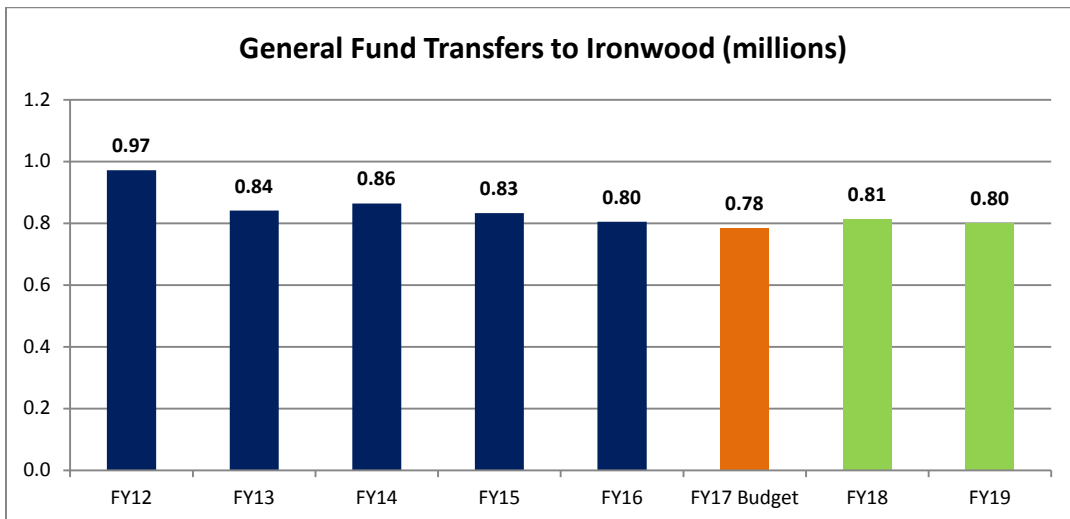
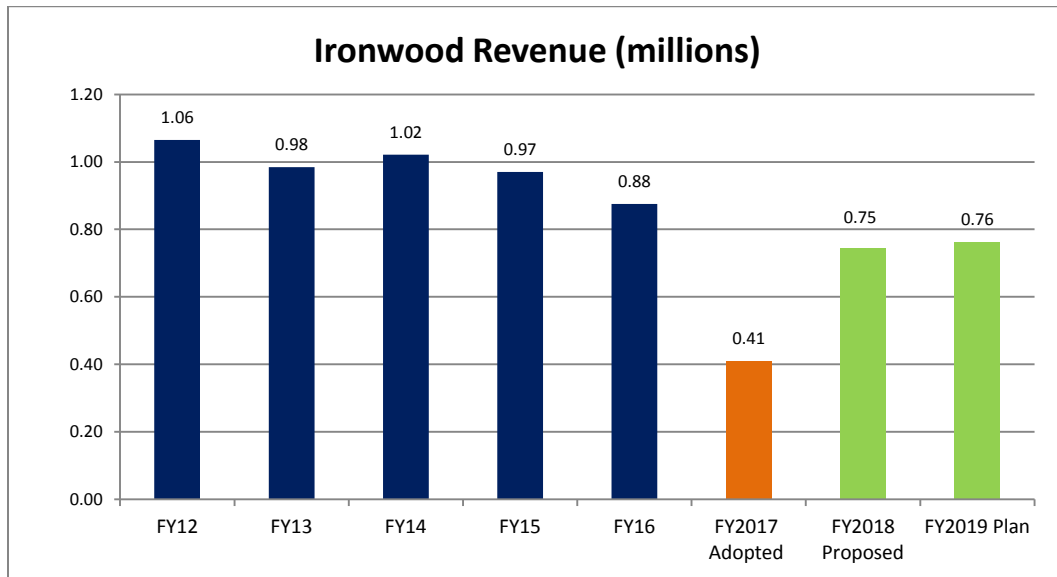
In 2009 the City Commission evaluated a number of alternatives for the future of Ironwood Golf Course and determined that it would be in the City's best interest to maintain ownership of the property, continue to operate the property as a golf course, and transition the course from an enterprise fund to a program within the General Fund by FY19.

Staff recommended, and the Commission concurred, that if the City intended to continue to operate the property as a golf course, it would be prudent to fund capital improvements designed to upgrade the quality of the course and provide the opportunity to increase the number of rounds played. The incremental revenue generated from a \$5 surcharge per round associated with the course improvements has been sufficient to cover the debt service costs from the course upgrades.



Part of the current maintenance contract includes the re-grassing of the fairways in the summer of FY17 which will require closure of the course for about five months. The impact on budgeted revenues of that closure has been included in the proposed budget.

Following is the estimated revenue projection, net of transfers from the General Fund but including capital surcharges:



#### FLORIDA BUILDING CODE FUND

Our best local indicators for building permit activity forecasting tend to be land use changes, development applications and first step meetings. Several major building projects over the last few years have generated significant revenue growth for this fund.

The nature of this fund is that revenues are cyclical and are recognized in advance of the related cost of providing the building inspection services for those projects. Because of this, the Building Fund has a current net position in excess of \$4.5 million. These funds are restricted by Florida Statute to be used for the provision of building inspection services.

BUILDING CODE ENFORCEMENT FINANCIAL TRENDS					
	FY15	FY16	FY17 Adopted	FY18 Proposed	FY19 Plan
Building Permits	2,977,625	2,767,729	2,491,256	2,063,645	2,146,191
Electric, Plumbing & Gas Permits	680,214	766,276	707,290	592,525	616,226
Other	276,562	266,608	277,192	174,088	181,052
Total Revenues	3,934,401	3,800,613	3,475,738	2,830,258	2,943,469
Personal Services	1,698,119	1,871,466	2,281,136	2,282,896	2,221,375
Operating Expense	513,139	653,001	803,215	814,586	817,771
Non-Operating Expense	40,128	94,713	48,394	58,857	62,723
Total Expenses	2,251,386	2,619,180	3,132,745	3,156,339	3,101,869

### SOLID WASTE

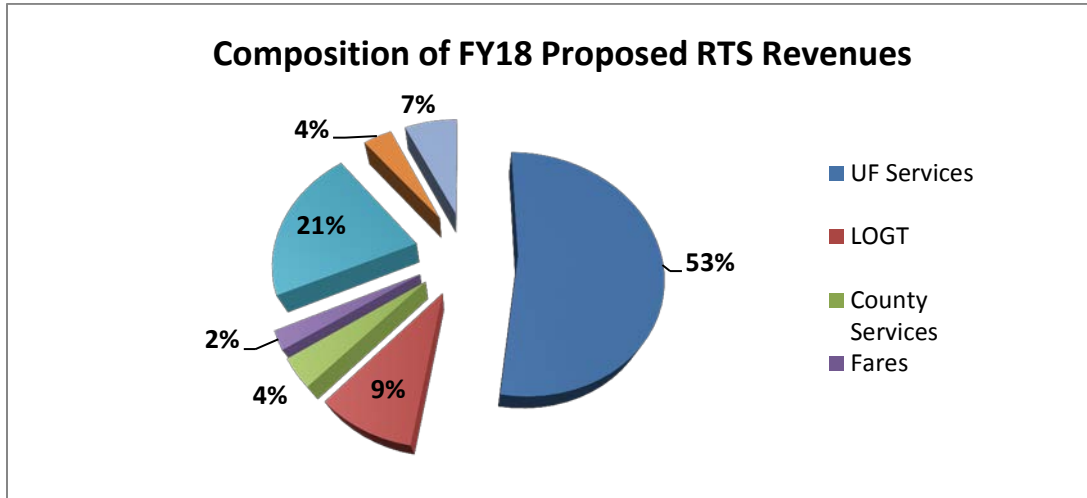
The primary revenue source for the Solid Waste Fund is the monthly user fees which are collected on the City's behalf by GRU on the monthly utility bill. These fees are typically increased by 5% on even numbered budget years, which means the increase will be included in the proposed FY18 budget but not in the FY19 plan. The City contracts out solid waste collection.

There are several significant factors influencing the Solid Waste Fund.

SOLID WASTE FINANCIAL TRENDS					
	FY15	FY16	FY17 Adopted	FY18 Proposed	FY19 Plan
Collection Fees	7,991,827	8,289,871	8,364,656	8,826,803	8,870,937
Franchise Fees	1,066,554	1,091,723	1,078,316	1,103,117	1,128,489
Other	265,522	299,981	262,100	253,400	253,400
Total Revenues	9,323,903	9,681,575	9,705,072	10,183,320	10,252,826
Personal services	825,241	879,842	1,006,955	1,004,640	1,049,725
Solid waste tipping/dumping	1,481,947	1,422,153	1,509,095	1,539,277	1,570,062
Refuse collection fees	4,617,466	4,503,616	4,526,884	4,549,518	4,846,602
GRU billing services	276,336	276,336	281,398	286,026	292,766
Roadway maintenance reimb.	1,353,010	1,729,515	1,729,515	1,729,515	1,729,515
Other	1,489,209	1,866,742	995,955	1,097,990	892,644
Total Expenses	10,043,209	10,678,203	10,049,802	10,206,966	10,381,314

### REGIONAL TRANSIT SYSTEM (RTS)

RTS operations are predominantly centered on the transit system's relationship with the University of Florida, who is RTS's largest customer. As the chart below indicates, 53% of FY18 proposed revenues are generated by UF services.



The FY18 adopted revenue generated by UF services is broken down as follows:

COMPOSITION OF UF RELATED REVENUES	
UF Transportation Fee	9,579,763
UF Campus Contract	3,078,091
UF Sunday Service	388,387
Gator Aider	252,391
UF Later Gator	490,679
Shands Employee Passes	71,106
<b>Total UF Related Revenues</b>	<b>13,860,417</b>

On the expense side, approximately half of RTS operating expense is related to personal services.

RTS EXPENSES					
	FY15	FY16	FY17 Adopted	FY18 Proposed	FY19 Plan
Personal Services	11,837,351	13,298,068	15,323,618	16,000,109	16,435,491
Fuel	2,406,541	1,751,436	2,468,869	2,665,823	2,960,094
Other Contractual Services	2,117,916	1,549,970	2,273,550	2,504,328	2,611,127
Other	11,510,160	7,948,919	8,955,823	8,799,273	8,996,753
<b>Total Expenses</b>	<b>27,871,968</b>	<b>24,548,393</b>	<b>29,021,860</b>	<b>29,969,533</b>	<b>31,003,465</b>

## **Looking Ahead**

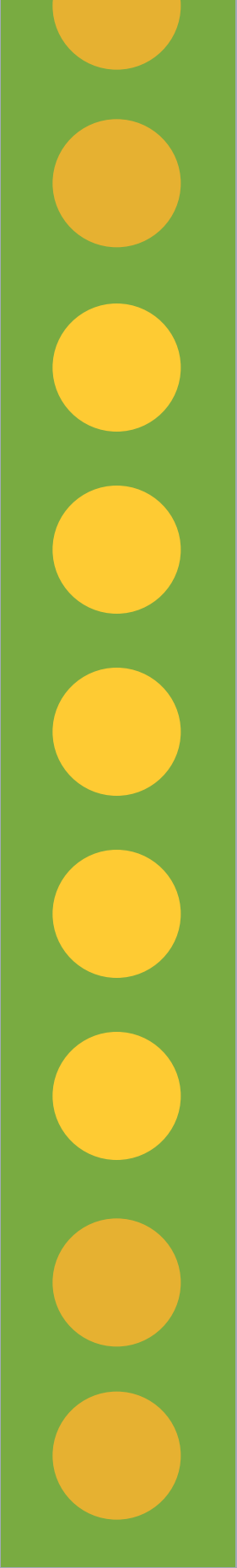
This adopted budget focuses on building our capacity to focus efforts on implementation of the strategic framework. It allocates significant resources towards investing in our employees, funding capital needs, building a strategic relationship with UF, and continuing to leverage technology to become more citizen centered.

## **Acknowledgements**

Thank you to the citizens of Gainesville, City Commission, management and staff who have all contributed time, effort and thoughtful discussion during the budget process.



CITY OF  
GAINESVILLE  
every path starts with passion  
FLORIDA



**APPENDIX**

All Funds  
Summary of Revenues and Expenses

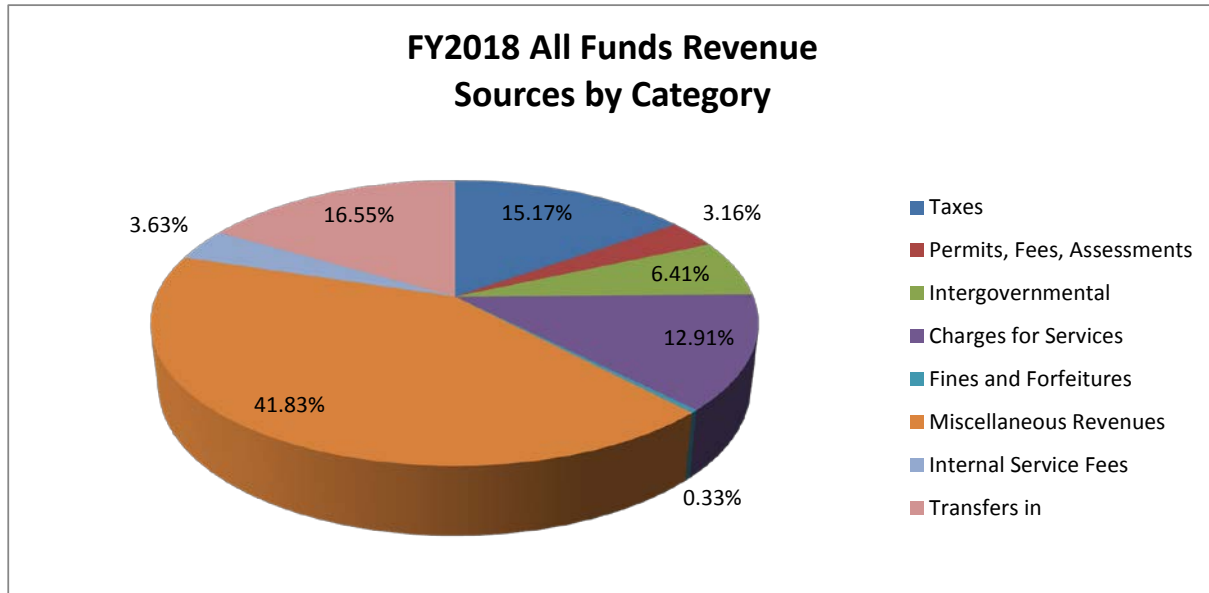
	FY16 Adopted	FY16 Actual	FY17 Adopted	FY18 Proposed	% Change FY17 to FY18	FY19 Plan	% Change FY18 to FY19
<b>Beginning Fund Balance</b>	<b>\$ 832,918,897</b>	<b>\$ 865,110,327</b>	<b>\$ 865,110,327</b>	<b>\$ 880,808,822</b>	<b>1.8%</b>	<b>\$ 909,363,852</b>	<b>3.2%</b>
<b>Sources of Funds by Category:</b>							
Taxes	49,256,006	49,527,602	50,575,517	53,405,093	7.8%	56,060,363	5.0%
Permits, Fees, Assessments	11,746,138	11,405,590	10,629,672	11,423,062	0.2%	11,661,352	2.1%
Intergovernmental	21,742,156	29,150,542	22,623,595	23,164,221	-20.5%	23,698,901	2.3%
Charges for Services	43,310,287	44,325,875	45,337,555	47,123,784	6.3%	47,704,692	1.2%
Fines and Forfeitures	1,533,611	1,458,254	1,560,361	1,205,493	-17.3%	1,218,660	1.1%
Miscellaneous Revenues	130,184,084	165,266,055	140,704,630	143,444,285	-13.2%	154,551,460	7.7%
Internal Service Fees	12,684,030	11,166,440	11,865,114	13,062,047	17.0%	13,428,613	2.8%
Transfers in	59,364,755	67,311,440	70,748,931	62,395,057	-7.3%	61,128,337	-2.0%
<b>Total Sources</b>	<b>329,821,067</b>	<b>379,611,800</b>	<b>354,045,375</b>	<b>355,223,042</b>	<b>-6.4%</b>	<b>369,452,378</b>	<b>4.0%</b>
<b>Uses of Funds:</b>							
General Government Svcs	71,064,644	90,960,717	89,194,199	83,992,905	-7.7%	88,357,042	5.2%
Public Safety	83,848,696	85,525,534	95,142,671	93,542,320	9.4%	96,851,740	3.5%
Physical Environment	15,083,448	21,288,446	14,897,149	17,207,258	-19.2%	17,144,313	-0.4%
Transportation	44,632,383	52,303,833	43,202,175	44,791,490	-14.4%	48,493,885	8.3%
Economic Environment	8,038,835	8,063,430	7,951,184	3,146,017	-61.0%	3,092,455	-1.7%
Human Services	473,857	1,169,061	269,407	807,814	-30.9%	817,045	1.1%
Cultural & Recreation	9,934,933	16,685,056	11,022,610	11,441,280	-31.4%	11,802,163	3.2%
Miscellaneous	44,765	9,005	344,765	359,006	3886.7%	1,645,492	358.3%
Transfers out	22,048,421	29,054,283	32,586,934	23,928,647	-17.6%	21,434,174	-10.4%
Internal Services	42,459,654	41,074,811	43,735,786	47,451,275	15.5%	48,771,601	2.8%
<b>Total Uses</b>	<b>297,629,637</b>	<b>346,134,175</b>	<b>338,346,880</b>	<b>326,668,012</b>	<b>-5.6%</b>	<b>338,409,911</b>	<b>3.6%</b>
<b>Planned addition to (appropriation of) fund balance</b>	<b>32,191,430</b>	<b>33,477,625</b>	<b>15,698,496</b>	<b>28,555,030</b>	<b>-14.7%</b>	<b>31,042,468</b>	<b>8.7%</b>
<b>Ending Fund Balance</b>	<b>\$ 865,110,327</b>	<b>\$ 898,587,952</b>	<b>\$ 880,808,822</b>	<b>\$ 909,363,852</b>	<b>1.2%</b>	<b>\$ 940,406,320</b>	<b>3.4%</b>

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## All Funds Summary of Revenues

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



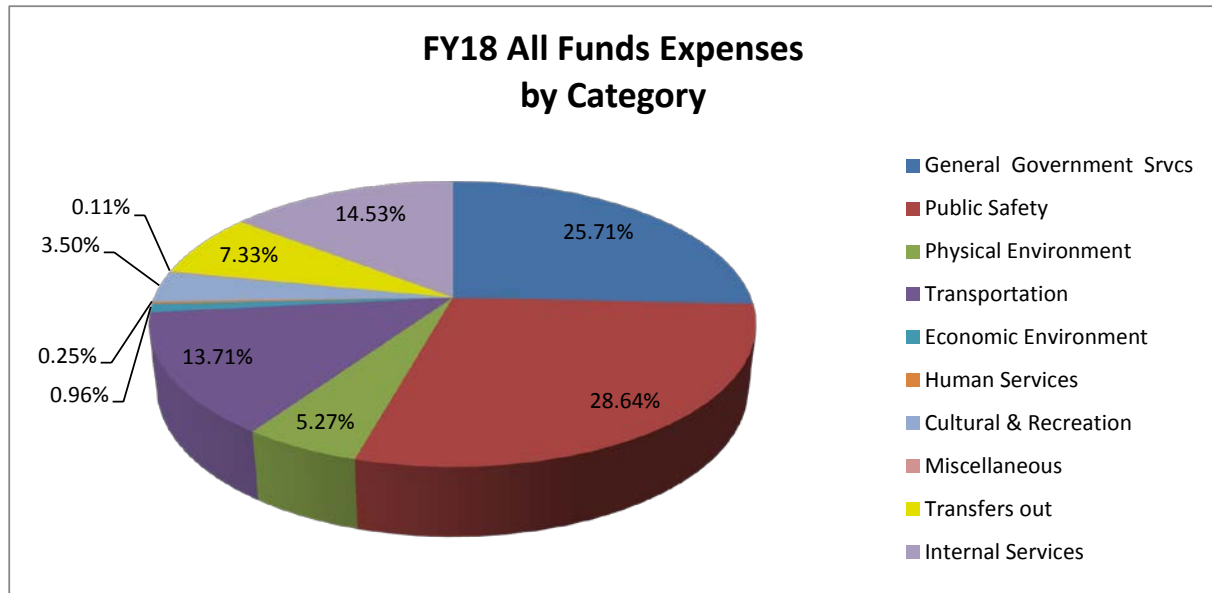


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## All Funds Summary of Expenses

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



**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.

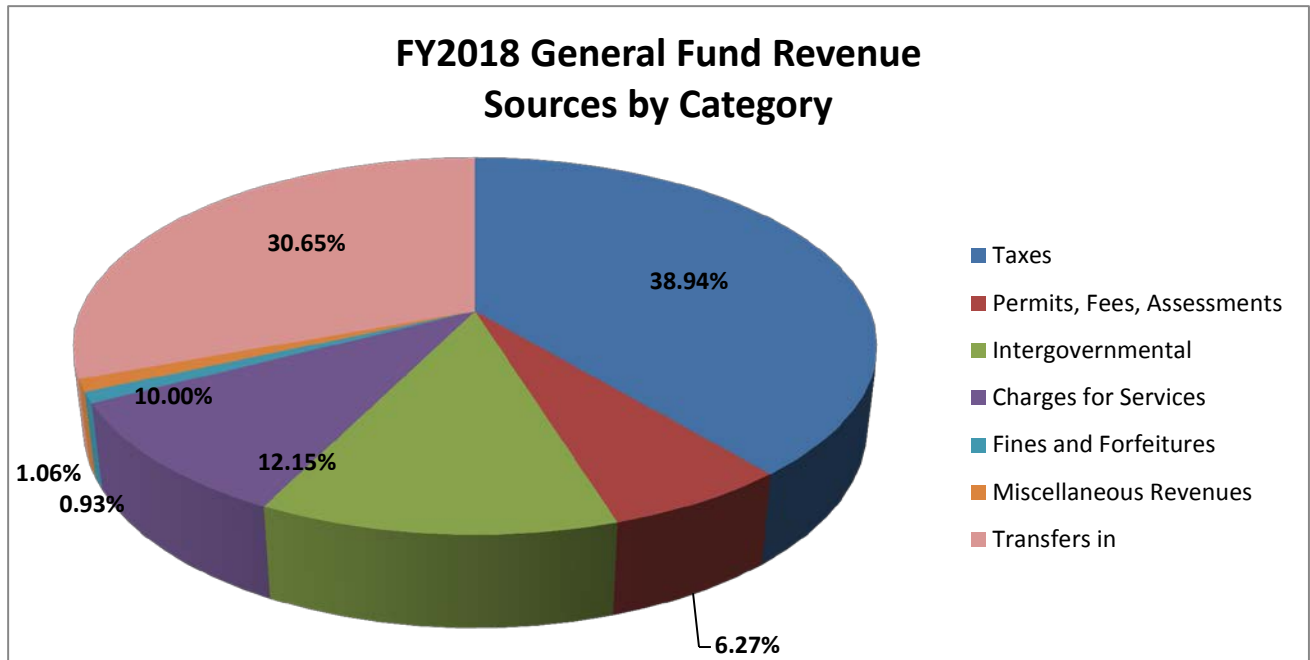
## General Fund

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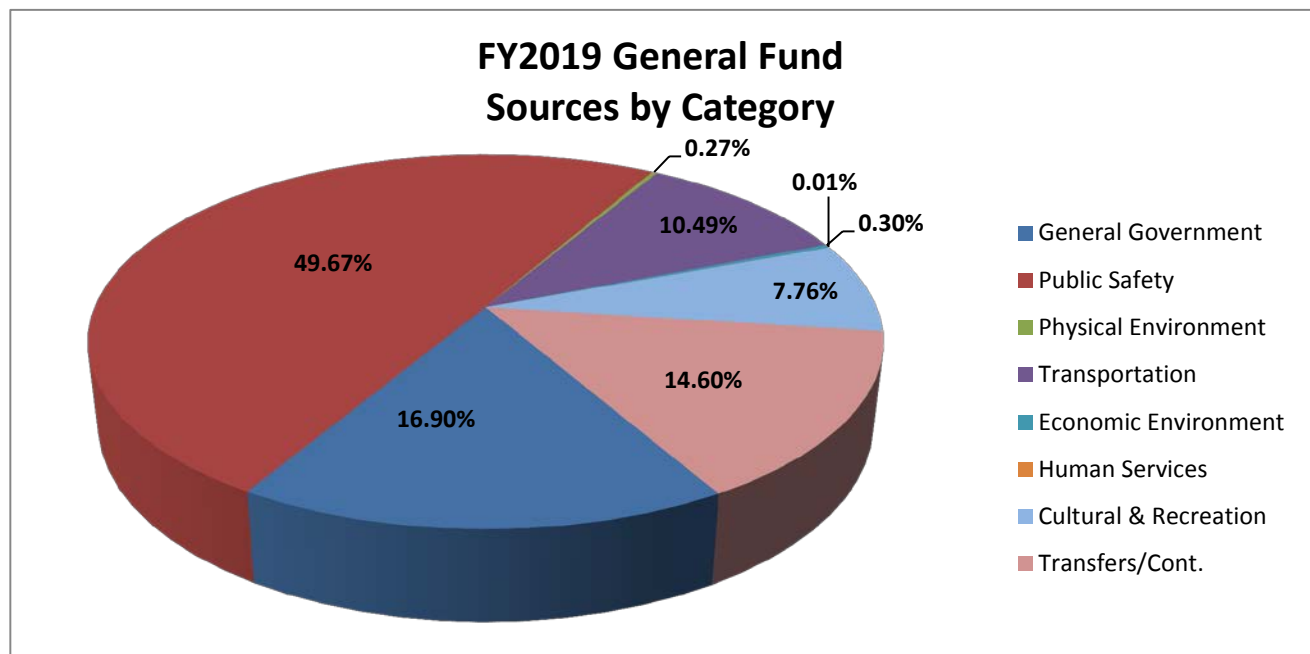
## General Fund Summary of Sources and Uses

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Where each dollar comes from...



Where each dollar goes...



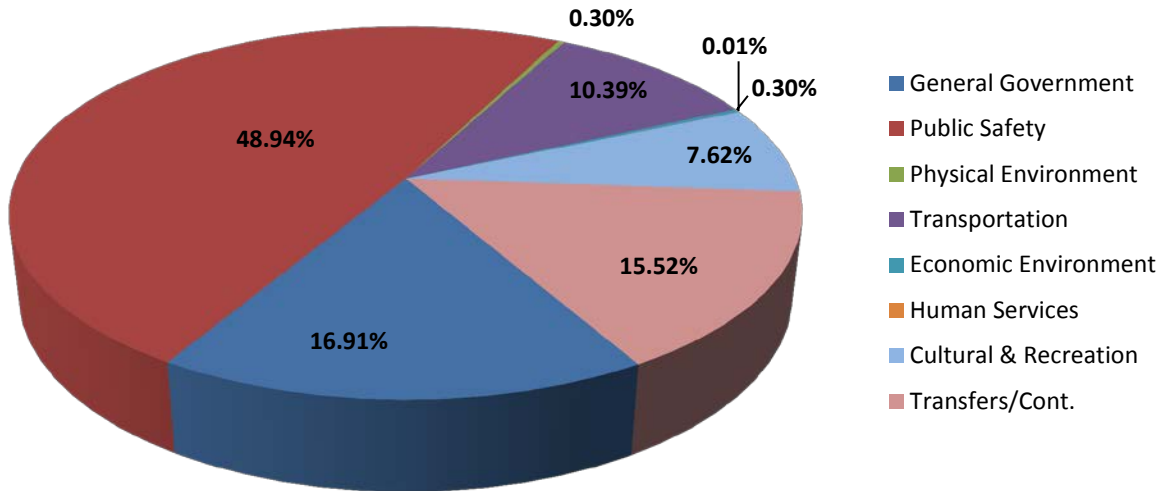
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## General Fund Summary of Uses

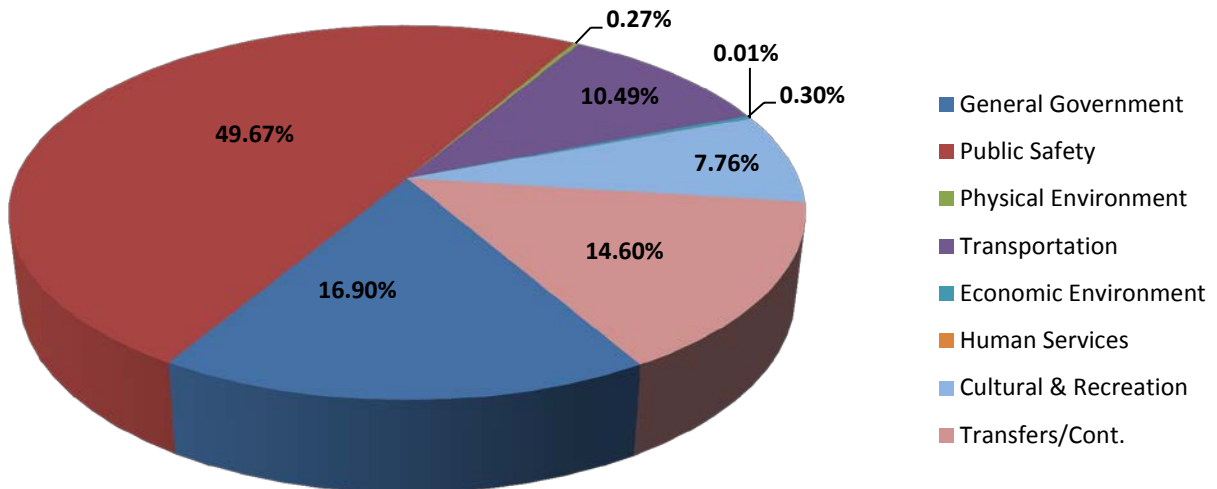
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Where each dollar goes...

**FY2018 General Fund  
Uses by Function**



**FY2019 General Fund  
Uses by Function**



**General Fund Summary**  
**Summary of Revenues and Expenses**

	<b>FY2016 Adopted</b>	<b>FY2016 Actual</b>	<b>FY2017 Adopted</b>	<b>FY2018 Proposed</b>	<b>% Change FY17 to FY18</b>	<b>FY2019 Plan</b>	<b>% Change FY18 to FY19</b>
<b>Beginning Fund Balance</b>	<b>\$ 21,949,989</b>	<b>\$ 21,949,989</b>	<b>\$ 22,840,441</b>	<b>\$ 19,610,205</b>	<b>-14.1%</b>	<b>\$ 18,228,321</b>	<b>-7.0%</b>
<b>Sources of Funds by Category:</b>							
Taxes	41,439,156	41,402,449	42,782,088	46,951,564	9.7%	49,394,330	5.2%
Permits, Fees, Assessments	6,349,087	6,229,446	6,197,781	7,565,071	22.1%	7,667,793	1.4%
Intergovernmental	12,575,385	13,023,993	13,657,862	14,653,400	7.3%	15,170,052	3.5%
Charges for Services	9,526,109	9,727,953	11,128,638	12,059,958	8.4%	11,984,537	-0.6%
Fines and Forfeitures	1,458,611	1,228,767	1,470,361	1,115,493	-24.1%	1,128,660	1.2%
Miscellaneous Revenues	1,364,081	1,646,981	1,476,373	1,278,598	-13.4%	1,372,974	7.4%
Transfers	35,886,864	35,615,727	36,685,148	36,964,994	0.8%	37,552,336	1.6%
<b>Total Sources</b>	<b>108,599,293</b>	<b>108,875,315</b>	<b>113,398,251</b>	<b>120,589,078</b>	<b>6.3%</b>	<b>124,270,682</b>	<b>3.1%</b>
<b>Uses of Funds:</b>							
General Government	16,602,099	16,036,023	19,021,871	20,630,757	8.5%	20,935,009	1.5%
Public Safety	56,373,951	55,697,000	58,425,405	59,692,637	2.2%	61,543,324	3.1%
Physical Environment	187,183	187,153	195,235	370,342	89.7%	331,925	-10.4%
Transportation	12,055,761	11,174,274	12,047,815	12,669,375	5.2%	13,000,633	2.6%
Economic Environment	474,736	414,883	418,295	361,410	-13.6%	369,472	2.2%
Human Services	145,670	99,320	20,200	15,000	-25.7%	15,000	0.0%
Cultural & Recreation	7,444,503	7,722,686	8,220,196	9,298,326	13.1%	9,617,658	3.4%
Contingencies	44,765	9,005	344,765	359,006	4.1%	1,645,492	358.3%
Transfers to Other Funds	16,260,487	16,644,520	17,934,705	18,574,108	3.6%	16,437,583	-11.5%
<b>Total Uses</b>	<b>109,589,156</b>	<b>107,984,863</b>	<b>116,628,487</b>	<b>121,970,962</b>	<b>4.6%</b>	<b>123,896,097</b>	<b>1.6%</b>
<b>Planned addition to (appropriation of) fund balance</b>	<b>(989,863)</b>	<b>890,452</b>	<b>(3,230,236)</b>	<b>(1,381,884)</b>	<b>-57.2%</b>	<b>374,586</b>	<b>-127.1%</b>
<b>Ending Fund Balance</b>	<b>\$ 20,960,126</b>	<b>\$ 22,840,441</b>	<b>\$ 19,610,205</b>	<b>\$ 18,228,321</b>	<b>-7.0%</b>	<b>\$ 18,602,907</b>	<b>2.1%</b>

General Fund Revenues and Other Sources of Funds  
Financial Plan for FY2018

	FY2016 Adopted	FY2016 Actual	FY2017 Adopted	FY2018 Proposed	% Change FY17 to FY18	FY2019 Plan	% Change FY18 to FY19
<b>Sources of Funds:</b>							
Taxes:							
Real Property, Net	25,180,806	25,069,762	26,188,944	29,997,566	14.5%	32,148,149	7.2%
Local Option Gas Tax	778,942	934,459	974,989	1,085,781	11.4%	1,127,745	3.9%
Hazmat Gross Receipts	173,718	115,255	155,014	155,014	0.0%	155,014	0.0%
Utility Service Tax-Electric	7,567,600	7,788,443	7,922,738	8,081,193	2.0%	8,242,817	2.0%
Utility Service Tax-Water	1,721,880	1,725,982	1,748,541	1,800,998	3.0%	1,855,028	3.0%
Utility Service Tax-Gas	776,721	777,023	824,403	849,135	3.0%	874,609	3.0%
Utility Service Tax-Misc.	196,997	223,703	172,846	173,777	0.5%	174,708	0.5%
Communications Srv Tax	4,160,116	3,894,908	3,970,053	3,935,377	-0.9%	3,935,377	0.0%
Business Tax	837,376	833,836	824,560	832,723	1.0%	840,883	1.0%
Payments in Lieu of Taxes	45,000	39,078	-	40,000	n/a	40,000	0.0%
<b>Total Taxes</b>	<b>41,439,156</b>	<b>41,402,449</b>	<b>42,782,088</b>	<b>46,951,564</b>	<b>9.7%</b>	<b>49,394,330</b>	<b>5.2%</b>
Permits, Fees & Assessments:							
Fire Assessment*	5,400,571	5,286,002	5,377,161	6,865,929	27.7%	6,960,772	1.4%
Home Occupational Prmts	27,642	26,989	24,632	24,632	0.0%	24,632	0.0%
Miscellaneous Permits	6,171	14,060	11,156	11,273	1.0%	11,379	0.9%
Landlord Licensing Fee	902,277	886,818	772,277	649,923	-15.8%	657,566	1.2%
Taxi Licenses	12,426	15,577	12,555	13,314	6.0%	13,444	1.0%
<b>Total Permits, Fees &amp; Assmts</b>	<b>6,349,087</b>	<b>6,229,446</b>	<b>6,197,781</b>	<b>7,565,071</b>	<b>22.1%</b>	<b>7,667,793</b>	<b>1.4%</b>
Intergovernmental:							
State Rev Shrg-Sales Tax	2,376,066	2,626,923	2,660,293	2,755,706	3.6%	2,865,934	4.0%
State Rev Shrg-Motor Fuel	786,540	650,481	880,627	890,411	1.1%	935,439	5.1%
Mobile Home Licenses	36,291	40,317	35,159	35,159	0.0%	35,159	0.0%
Beverage Licenses	114,957	106,247	111,419	111,902	0.4%	112,387	0.4%
Half Cent Sales Tax	6,990,479	7,260,930	7,491,725	8,122,368	8.4%	8,447,263	4.0%
Firefighters Suppl. Comp	74,414	77,257	76,648	76,648	0.0%	76,648	0.0%
FDOT-Traffic Signal	443,436	437,152	616,500	842,995	36.7%	858,235	1.8%
FDOT-Streetlight Maint	546,974	567,059	560,484	574,272	2.5%	588,055	2.4%
MTPO Contribution	13,236	14,885	13,025	13,025	0.0%	13,025	0.0%
Insurance Tax	1,192,992	1,242,741	1,211,982	1,230,914	1.6%	1,237,907	0.6%
<b>Total Intergovernmental</b>	<b>12,575,385</b>	<b>13,023,993</b>	<b>13,657,862</b>	<b>14,653,400</b>	<b>7.3%</b>	<b>15,170,052</b>	<b>3.5%</b>
Charges for Services:							
Land Development Code	225,767	238,985	237,833	243,684	2.5%	249,514	2.4%
Miscellaneous Fees-GPD	16,121	5,456	17,435	17,435	0.0%	17,435	0.0%
Document Reproduction	19,255	15,845	18,419	19,532	6.0%	19,723	1.0%
Fire Inspection Fees	29,295	72,729	54,585	57,314	5.0%	57,314	0.0%
Billable Overtime-GFR	31,120	51,601	44,494	45,829	3.0%	46,745	2.0%
Trespass Towing Applic.	38,825	47,287	35,204	37,330	6.0%	37,696	1.0%
Towing Application Prg	26,005	17,186	17,642	18,707	6.0%	18,890	1.0%
Fire Protection	-	-	-	666,667	n/a	-	-100.0%
Traffic Signal - County	202,462	234,086	206,213	211,465	2.5%	216,536	2.4%
GHA HUD Contract	36,624	38,798	35,959	37,038	3.0%	38,149	3.0%
Law Enforcement Services	425,000	425,000	433,500	446,505	3.0%	459,900	3.0%
School Resource Officer	372,623	370,756	380,071	391,474	3.0%	403,218	3.0%
Cemetery Fees	52,347	54,290	44,678	47,049	5.3%	47,188	0.3%

General Fund Revenues and Other Sources of Funds  
Financial Plan for FY2018

	FY2016 Adopted	FY2016 Actual	FY2017 Adopted	FY2018 Proposed	% Change FY17 to FY18	FY2019 Plan	% Change FY18 to FY19
Charges for Services (continued):							
Parking Meter & Smart Crd	120,661	143,060	146,588	155,441	6.0%	156,964	1.0%
Neighborhood Parking Dcls	176,496	188,813	180,024	190,897	6.0%	192,767	1.0%
Other Street Projects	28,798	-	21,001	21,515	2.4%	21,603	0.4%
Traffic Engineering Prjts	11,123	126,446	67,391	68,058	1.0%	68,725	1.0%
Traffic Review Fees	992	3,998	3,229	3,390	5.0%	3,390	0.0%
Parking Garage	189,742	183,020	199,072	211,095	6.0%	213,164	1.0%
Environmental Review	2,609	2,205	2,674	2,741	2.5%	2,797	2.0%
Swimming Pools	284,609	262,297	268,745	254,976	-5.1%	257,769	1.1%
Recreation Centers	78,479	73,276	79,568	84,374	6.0%	85,201	1.0%
Recreation Fees	35,987	63,617	64,504	68,400	6.0%	69,070	1.0%
Rec Memberships & Sports	33,603	31,881	27,593	29,259	6.0%	29,546	1.0%
Summer Camp Fees	46,913	60,766	47,401	50,264	6.0%	50,756	1.0%
Park Admission	46,537	75,427	70,728	75,000	6.0%	75,735	1.0%
PRCA Master Plan Surchr.	32,749	(0)	-	-	n/a	-	n/a
Asst City Attorney-GRU	189,651	189,651	224,497	238,732	6.3%	243,789	2.1%
Police Training-SFC	42,072	31,553	42,913	44,201	3.0%	45,527	3.0%
Airport Security	341,349	325,073	360,019	367,220	2.0%	374,564	2.0%
Airport Fire Station	489,282	494,083	507,670	517,823	2.0%	528,180	2.0%
Utility Indirect Services	2,121,921	2,121,921	3,266,488	3,244,751	-0.7%	3,406,989	5.0%
RTS Indirect Services	1,398,535	1,398,535	1,538,389	1,692,229	10.0%	1,861,452	10.0%
CDBG Indirect Services	31,975	31,975	33,574	35,252	5.0%	37,014	5.0%
SMU Indirect Services	561,017	561,017	589,068	551,785	-6.3%	579,374	5.0%
Solid Waste Indirect Svcs	193,544	193,544	203,221	213,382	5.0%	224,051	5.0%
HOME Indirect Svcs	8,429	8,429	8,850	9,294	5.0%	9,758	5.0%
Golf Course Indirect Svcs	201,648	201,648	211,730	232,904	10.0%	256,195	10.0%
Fleet Mgmt Indirect Svcs	353,796	353,796	371,486	408,635	10.0%	449,498	10.0%
Gen Insurance Indirect Svcs	337,325	337,325	354,191	324,486	-8.4%	340,710	5.0%
Health Insurance Ind. Svcs	67,718	67,718	71,104	78,214	10.0%	86,036	10.0%
CRA Indirect Services	143,718	143,718	150,904	165,993	10.0%	182,593	10.0%
Fl. Bldg Code Enf Ind Svcs	285,206	285,206	299,466	329,413	10.0%	362,354	10.0%
General Pension Ind Svcs	77,057	77,057	80,910	48,897	-39.6%	51,341	5.0%
Police Pension Ind Svcs	42,062	42,062	44,165	43,106	-2.4%	45,261	5.0%
Fire Pension Indirect Svcs	42,062	42,062	44,165	36,411	-17.6%	38,232	5.0%
Misc Charges for Svcs	33,000	34,754	21,277	21,790	2.4%	21,824	0.2%
Total Charges for Services	9,526,109	9,727,953	11,128,638	12,059,958	8.4%	11,984,537	-0.6%
Fines and Forfeitures:							
Court Fines	458,385	316,939	372,063	295,908	-20.5%	295,908	0.0%
Municipal Ordinance	7,054	4,948	5,790	5,848	1.0%	5,905	1.0%
Code Enf Penalties	27,012	17,286	21,817	23,136	6.0%	23,363	1.0%
Parking Fines	631,277	563,123	732,325	436,110	-40.4%	441,166	1.2%
False Alarm Penalties	334,883	326,471	338,366	354,491	4.8%	362,318	2.2%
Total Fines and Forfeitures	1,458,611	1,228,767	1,470,361	1,115,493	-24.1%	1,128,660	1.2%

General Fund Revenues and Other Sources of Funds  
Financial Plan for FY2018

	FY2016 Adopted	FY2016 Actual	FY2017 Adopted	FY2018 Proposed	% Change FY17 to FY18	FY2019 Plan	% Change FY18 to FY19
Miscellaneous Revenues:							
Rebate Gas Tax	32,931	30,326	34,086	34,086	0.0%	34,086	0.0%
Rental Income-Thomas Ctr	138,931	119,483	123,543	131,005	6.0%	132,289	1.0%
Interest on Investment	527,522	665,238	700,000	500,000	-28.6%	600,000	20.0%
Gain/Loss on Investment	-	36,536	-	-	n/a	-	n/a
Unrealized Gain/Loss	-	168,716	-	-	n/a	-	n/a
Rental of City Property	73,938	116,657	80,597	82,579	2.5%	84,561	2.4%
Priora Lease	327,341	217,745	280,240	280,240	0.0%	280,240	0.0%
Proceeds from Surplus	11,381	7,232	10,101	10,101	0.0%	10,101	0.0%
Other Contributions	4,400	26,030	6,941	7,360	6.0%	7,432	1.0%
CRA Loan Interest	104,871	104,871	94,269	83,052	-11.9%	70,512	-15.1%
Other Misc Revenues	142,766	154,147	146,596	150,175	2.4%	153,753	2.4%
Total Miscellaneous Revenue	1,364,081	1,646,981	1,476,373	1,278,598	-13.4%	1,372,974	7.4%
Transfers From Other Funds:							
School Crossing Guard TF	43,472	43,472	79,306	50,000	-37.0%	50,000	0.0%
Misc. Special Revenue	-	31,891	270,000	-	-100.0%	-	n/a
Evergreen Cemetery TF	178,031	178,031	160,000	160,000	0.0%	160,000	0.0%
CRA Cost Share Transfer	68,833	-	-	-	n/a	-	n/a
Solid Waste	300,000	300,000	300,000	300,000	0.0%	300,000	0.0%
RTS-Direct Services	64,095	64,095	74,082	75,915	2.5%	77,817	2.5%
General Fund Transfer-GRU	35,232,433	34,994,591	35,801,760	36,379,080	1.6%	36,964,519	1.6%
Other Misc Transfers	-	3,647	-	-	n/a	-	n/a
Total Transfer Other Funds	35,886,864	35,615,727	36,685,148	36,964,994	0.8%	37,552,336	1.6%
<b>Total Sources</b>	<b>108,599,293</b>	<b>108,875,315</b>	<b>113,398,251</b>	<b>120,589,078</b>	<b>6.3%</b>	<b>124,270,682</b>	<b>3.1%</b>



General Fund Expenditures by Department  
Financial Plan for FY2018

	FY2016 Adopted	FY2016 Actual	FY2017 Adopted	FY2018 Proposed	% Change FY17 to FY18	FY2019 Plan	% Change FY18 to FY19
<b>Department Names &amp; Numbers:</b>							
βStrategic Initiatives (600)	-	-	-	1,638,487	n/a	1,898,782	15.9%
Neighborhood Imprv (620)	1,483,854	1,357,887	1,398,883	1,417,075	1.3%	1,455,215	2.7%
βEcon Dev & Innovation (640)	203,946	185,721	204,976	-	-100.0%	-	n/a
Planning & Dev Svcs (660)	2,069,848	1,403,386	1,902,473	2,070,410	8.8%	1,994,477	-3.7%
βAdministrative Svcs (700)	423,939	385,379	460,267	-	-100.0%	-	n/a
Commission (710)	447,456	407,199	449,526	458,748	2.1%	473,808	3.3%
Clerk of Commission (720)	625,774	652,642	691,968	758,210	9.6%	774,574	2.2%
βCity Manager (730)	880,558	1,289,741	1,325,724	1,316,065	-0.7%	1,346,554	2.3%
City Auditor (740)	534,207	543,649	661,798	665,464	0.6%	674,794	1.4%
City Attorney (750)	1,652,835	1,617,023	1,700,669	1,699,254	-0.1%	1,743,638	2.6%
Information Tech (760)	2,042,753	2,019,388	2,139,313	2,128,465	-0.5%	2,134,479	0.3%
Budget and Finance (770)	2,743,486	2,606,633	2,905,677	3,075,014	5.8%	3,168,100	3.0%
Equal Opportunity (780)	778,098	639,948	845,272	810,413	-4.1%	830,228	2.4%
Public Works (800)	10,572,746	9,824,886	10,518,361	11,494,242	9.3%	11,585,070	0.8%
Police (810)	33,418,023	33,219,206	34,776,306	34,859,994	0.2%	36,067,557	3.5%
Fire/Rescue (820)	16,977,629	16,841,464	17,448,808	18,813,063	7.8%	19,324,458	2.7%
Combined Comm Ctr (830)	3,995,427	3,663,396	4,068,623	3,846,565	-5.5%	3,942,652	2.5%
Parks, Rec & CA (850)	7,617,463	7,896,189	8,401,308	9,351,922	11.3%	9,669,259	3.4%
Human Resources (900)	1,357,355	1,310,143	2,443,067	2,509,837	2.7%	2,453,459	-2.2%
Facilities Management (910)	2,142,648	2,303,478	2,307,040	2,681,171	16.2%	3,037,941	13.3%
Risk Management (920)	6,945	6,957	7,143	7,626	6.8%	8,067	5.8%
βCommunications (960)	429,327	418,955	555,999	-	-100.0%	-	n/a
Non-Departmental (990)	19,184,839	19,391,594	21,415,286	22,368,937	4.5%	21,312,986	-4.7%
<b>Total General Fund Uses</b>	<b>109,589,156</b>	<b>107,984,863</b>	<b>116,628,487</b>	<b>121,970,962</b>	<b>4.6%</b>	<b>123,896,097</b>	<b>1.6%</b>

General Fund Contingencies and Transfers  
Financial Plan for FY2018

	FY2016 Adopted	FY2016 Actual	FY2017 Adopted	FY2018 Proposed	% Change FY17 to FY18	FY2019 Plan	% Change FY18 to FY19
<b>Contingency Accounts:</b>							
City Manager Contingency	18,765	7,740	18,765	18,765	0.0%	18,765	0.0%
Trans-Retiree Cola	1,000	1,265	1,000	1,500	50.0%	1,500	0.0%
Living Wage Set Aside	-	-	300,000	313,741	4.6%	800,227	155.1%
Personal Services Adjust	25,000	-	25,000	25,000	0.0%	825,000	3200.0%
<b>Total Contingencies</b>	<b>44,765</b>	<b>9,005</b>	<b>344,765</b>	<b>359,006</b>	<b>4.1%</b>	<b>1,645,492</b>	<b>358.3%</b>
<b>Transfers to Other Funds:</b>							
Capital Imprv Rev Bond 2017	-	-	-	648,750	n/a	652,375	0.6%
Ironwood Golf Course	804,746	804,746	783,691	813,684	3.8%	799,700	-1.7%
Arts in Public Places Trust	-	1,754	-	-	n/a	-	n/a
Tax Increment 5th Avenue	174,650	155,603	174,447	212,769	22.0%	227,610	7.0%
Tax Increment CP/UH	1,169,377	1,086,409	1,315,267	1,532,304	16.5%	1,638,817	7.0%
Tax Increment Downtown	709,390	656,548	741,307	887,021	19.7%	948,679	7.0%
Tax Increment Eastside	179,447	178,637	188,842	209,152	10.8%	223,689	7.0%
Small Business Loan	-	-	-	80,000	n/a	-	-100.0%
Siemens/GPD Lease	101,393	-	31,393	101,393	223.0%	-	-100.0%
Emergency Fund	-	61,598	-	-	n/a	-	n/a
POB-2003a Debt Service	508,840	508,840	547,379	601,092	9.8%	645,107	7.3%
POB-2003b Debt Service	4,213,921	4,213,921	4,288,921	4,649,352	8.4%	3,102,525	-33.3%
FFGFC of 2005 Debt Service	411,746	411,746	-	-	n/a	-	n/a
FFGFC 2007 Debt Srv Fund	113,975	191,975	-	-	n/a	-	n/a
Capital Imprv Rev Note 2009	314,613	221,613	127,896	187,934	46.9%	187,520	-0.2%
Capital Imprv Rev Bond 2010	240,166	219,641	219,864	219,481	-0.2%	222,317	1.3%
GRU (Job Fair)	-	1,654	8,000	8,000	0.0%	8,000	0.0%
Revenue Note Series 2011A	429,617	429,617	406,030	427,213	5.2%	433,282	1.4%
Revenue Refunding FFGFC02	688,958	688,958	690,152	685,992	-0.6%	691,596	0.8%
Revenue Refunding CIRB05	1,641,200	1,641,200	1,635,120	1,638,440	0.2%	1,640,920	0.2%
Miscellaneous Grant Fund	-	191,766	-	-	n/a	-	n/a
Miscellaneous Spec Revenue	238,500	391,183	593,941	707,070	19.0%	566,243	-19.9%
Solid Waste Collections	6,400	6,400	6,400	6,400	0.0%	6,400	0.0%
Economic Dev Fund (GTEC)	50,000	50,000	12,000	12,000	0.0%	12,000	0.0%
General Capital Prj Fund	317,446	353,454	2,242,446	880,152	-60.8%	317,446	-63.9%
RTS Operating	728,649	744,886	627,210	627,210	0.0%	627,210	0.0%
Roadway Resurfacing Fund	642,554	642,554	642,554	642,554	0.0%	642,554	0.0%
Facilities Maintenance Fund	562,500	562,500	562,500	562,500	0.0%	562,500	0.0%
Equipment Replacement	977,500	977,500	977,500	977,500	0.0%	977,500	0.0%
CIRB of 2014	1,034,899	1,034,899	885,099	884,244	-0.1%	886,981	0.3%
CIRN 2016A	-	-	226,746	371,901	64.0%	416,612	12.0%
<b>Total Transfers to Other Funds</b>	<b>16,260,487</b>	<b>16,429,602</b>	<b>17,934,705</b>	<b>18,574,108</b>	<b>3.6%</b>	<b>16,437,583</b>	<b>-11.5%</b>

General Fund Non-Departmental (990) Expenditures  
Financial Plan for FY2018

	FY2016 Adopted	FY2016 Actual	FY2017 Adopted	FY2018 Proposed	% Change FY17 to FY18	FY2019 Plan	% Change FY18 to FY19
<b>Non-Departmental Projects:</b>							
Broadband Feasibility Study	-	-	-	20,000	n/a	-	-100.0%
Motor Pool	52,500	45,102	51,533	80,233	55.7%	82,993	3.4%
GIS Upgrade	13,000	13,000	13,000	-	-100.0%	-	n/a
Three Rivers Legal Service	2,000	2,000	-	-	n/a	-	n/a
F/S Loc & Deployment Study	-	32,623	-	-	n/a	-	n/a
Unemployment Comp	21,467	6,516	21,789	22,005	1.0%	22,220	1.0%
Guide to Greater Gainesville	-	40,000	-	-	n/a	-	n/a
Freedom in Motion	-	14,976	36,000	36,000	0.0%	36,000	0.0%
Reichert House Inc.	-	-	10,000	-	-100.0%	-	n/a
Allowance for Annexation	17,920	3,750	17,920	17,920	0.0%	17,920	0.0%
Community Food Center	-	-	-	75,000	n/a	-	-100.0%
Active Streets	15,000	10,949	15,000	15,000	0.0%	15,000	0.0%
Elections	229,713	106,527	245,101	245,101	0.0%	245,101	0.0%
Property Insurance Premium	554,924	554,611	587,665	587,665	0.0%	587,665	0.0%
Casualty Insurance Premium	650,696	688,130	624,317	643,249	3.0%	655,427	1.9%
Allowance for Boards	33,688	21,188	42,063	43,663	3.8%	43,663	0.0%
Lobbyist Contract	150,000	140,500	152,748	165,748	8.5%	165,748	0.0%
Uncollectible Receivable	35,000	263	27,706	35,000	26.3%	35,000	0.0%
Alachua Co Street Lights	1,151,397	1,025,739	1,173,274	1,196,739	2.0%	1,220,674	2.0%
Early Learning Coalition	65,000	48,729	65,000	65,000	0.0%	65,000	0.0%
Development Svcs. Center	-	37,950	-	-	n/a	-	n/a
Stop the Violence Contrib.	2,500	2,500	2,500	2,500	0.0%	2,500	0.0%
Diversity Hiring Study	-	18,000	-	-	n/a	-	n/a
Meridian Match	-	-	-	100,000	n/a	-	-100.0%
Bread of the Mighty Food Bank	-	-	-	50,000	n/a	-	-100.0%
Homeless Respite Program	5,200	-	5,200	-	-100.0%	-	n/a
Blue Ribbon Committee	-	59,936	-	-	n/a	-	n/a
Boys & Girls Club	4,500	-	-	-	n/a	-	n/a
Bike Events Contribution	5,000	-	-	-	n/a	-	n/a
MuniCode Language Review	-	-	10,000	-	-100.0%	-	n/a
Parent Empowerment	35,000	30,000	35,000	35,000	0.0%	35,000	0.0%
Florida Inst. Comm. PR	50,000	50,000	-	-	n/a	-	n/a
Contingencies	44,765	9,005	344,765	359,006	4.1%	1,645,492	358.3%
Transfers to Other Fds (990)	16,045,569	16,429,602	17,934,705	18,574,108	3.6%	16,437,583	-11.5%
<b>Total Non-Departmental</b>	<b>19,184,839</b>	<b>19,391,594</b>	<b>21,415,286</b>	<b>22,368,937</b>	<b>4.5%</b>	<b>21,312,986</b>	<b>-4.7%</b>

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

Special Revenue Funds		
Grant Funds	Trust Funds	Miscellaneous
Community Development Block Grant	Evergreen Cemetery	GEZDA
Urban Development Action Grant	School Crossing Guard	Cultural and Nature Projects
Home Investment Partnership Grant	Arts in Public Places	State & Federal Law Enforcement Contraband Forfeiture
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
		Tree Mitigation Fund

All Special Revenue Funds  
Summary of Revenues and Expenses

	FY2016 Adopted	FY2016 Actual	FY2017 Adopted	FY2018 Proposed	% Change FY17 to FY18	FY2019 Plan	% Change FY18 to FY19
<b>Beginning Fund Balance</b>	<b>\$ 28,542,500</b>	<b>\$ 28,542,500</b>	<b>\$ 30,837,143</b>	<b>\$ 31,409,684</b>	<b>10.0%</b>	<b>\$ 36,000,494</b>	<b>14.6%</b>
<b>Sources of Funds by Category:</b>							
Taxes	4,017,704	4,052,653	4,004,221	2,529,947	-37.6%	2,681,744	6.0%
Permits, Fees, Assessments	-	987,925	-	-	-100.0%	-	n/a
Intergovernmental	1,688,136	5,911,774	1,665,408	1,662,805	-71.9%	1,662,805	0.0%
Charges for Services	1,114,342	2,149,170	1,114,342	1,104,342	-48.6%	1,104,342	0.0%
Fines and Forfeitures	75,000	229,487	90,000	90,000	-60.8%	90,000	0.0%
Miscellaneous Revenues	366,128	1,410,804	372,222	386,450	-72.6%	386,450	0.0%
Transfers	4,468,506	4,971,545	4,773,710	5,186,230	4.3%	5,231,732	0.9%
<b>Total Sources</b>	<b>11,729,816</b>	<b>19,713,358</b>	<b>12,019,903</b>	<b>10,959,774</b>	<b>-44.4%</b>	<b>11,157,073</b>	<b>1.8%</b>
<b>Uses of Funds:</b>							
General Government	62,196	385,921	66,378	89,375	-76.8%	91,418	2.3%
Public Safety	1,696,616	2,963,555	1,273,255	962,535	-67.5%	972,252	1.0%
Physical Environment	-	(20,151)	-	-	-100.0%	-	n/a
Transportation	-	2,848,010	-	-	-100.0%	-	n/a
Economic Environment	7,554,099	6,391,350	7,522,889	2,774,607	-56.6%	2,712,983	-2.2%
Human Services	177,425	178,398	169,635	194,644	9.1%	193,546	-0.6%
Cultural & Recreation	520,874	3,129,121	587,147	609,408	-80.5%	616,716	1.2%
Transfers to Other Funds	1,962,701	1,542,510	1,828,058	1,738,395	12.7%	1,328,098	-23.6%
<b>Total Uses</b>	<b>11,973,911</b>	<b>17,418,715</b>	<b>11,447,362</b>	<b>6,368,964</b>	<b>-63.4%</b>	<b>5,915,013</b>	<b>-7.1%</b>
<b>Planned addition to (appropriation of) fund balance</b>	<b>(244,095)</b>	<b>2,294,643</b>	<b>572,541</b>	<b>4,590,810</b>	<b>100.1%</b>	<b>5,242,060</b>	<b>14.2%</b>
<b>Ending Fund Balance</b>	<b>\$ 28,298,405</b>	<b>\$ 30,837,143</b>	<b>\$ 31,409,684</b>	<b>\$ 36,000,494</b>	<b>16.7%</b>	<b>\$ 41,242,554</b>	<b>14.6%</b>

**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.

	<b>FY2016</b>		<b>FY2017</b>		<b>FY2018</b>		<b>% Change</b>	<b>FY2019</b>		<b>% Change</b>
	<b>Adopted</b>	<b>FY2016 Actual</b>	<b>Adopted</b>		<b>Proposed</b>		<b>FY17 to FY18</b>	<b>Plan</b>		<b>FY18 to FY19</b>
<b>Beginning Fund Balance</b>	<b>\$ 5,309</b>	<b>\$ 5,309</b>	<b>\$ 5,411</b>	<b>\$</b>	<b>5,513</b>	<b>1.9%</b>	<b>\$</b>	<b>5,615</b>	<b>1.9%</b>	
<b>Sources of Funds:</b>										
Miscellaneous:										
Gain/Loss on Investments	102	107	102		102	0.0%		102	0.0%	
<b>Total Sources</b>	<b>102</b>	<b>107</b>	<b>102</b>		<b>102</b>	<b>0.0%</b>		<b>102</b>	<b>0.0%</b>	
<b>Uses of Funds:</b>										
Economic Environment:										
Program Expenditures	-	-	-		-	n/a		-	n/a	
<b>Total Uses</b>	<b>-</b>	<b>-</b>	<b>-</b>		<b>-</b>	<b>n/a</b>		<b>-</b>	<b>n/a</b>	
<b>Planned addition to (appropriation of) fund balance</b>	<b>102</b>	<b>107</b>	<b>102</b>		<b>102</b>	<b>0.0%</b>		<b>102</b>	<b>0.0%</b>	
<b>Ending Fund Balance</b>	<b>\$ 5,411</b>	<b>\$ 5,416</b>	<b>\$ 5,513</b>	<b>\$</b>	<b>5,615</b>	<b>1.9%</b>	<b>\$</b>	<b>5,717</b>	<b>1.8%</b>	

## 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

**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.

	FY2016 Adopted	FY2016 Actual	FY2017 Adopted	FY2018 Proposed	% Change FY17 to FY18	FY2019 Plan	% Change FY18 to FY19
<b>Beginning Fund Balance</b>	\$ 172,462	\$ 172,462	\$ 172,462	\$ 172,462	0.0%	\$ 134,113	-22.2%
<b>Sources of Funds:</b>							
Intergovernmental:							
CDBG Federal Entitlement	1,232,308	956,388	1,211,681	1,211,681	0.0%	1,211,681	0.0%
<b>Total Sources</b>	<b>1,232,308</b>	<b>956,388</b>	<b>1,211,681</b>	<b>1,211,681</b>	<b>0.0%</b>	<b>1,211,681</b>	<b>0.0%</b>
<b>Uses of Funds:</b>							
Public Safety:							
Code Enforcement Division	198,695	199,928	198,695	246,186	23.9%	254,307	3.3%
Economic Environment:							
Block Grant Administration	246,461	206,704	229,402	214,180	-6.6%	216,560	1.1%
Housing Program Delivery	320,037	254,637	174,635	354,999	103.3%	360,628	1.6%
City Housing Programs	274,215	145,573	426,380	225,030	-47.2%	222,900	-0.9%
Human Services:		-					
Cold Weather Shelter	25,000	25,000	25,000	25,000	0.0%	25,000	0.0%
Human Services Grants	152,425	109,071	144,635	169,644	17.3%	168,546	-0.6%
Transfers:							
POB-S2003a Debt Svc (226)	15,475	15,475	12,934	14,991	15.9%	16,089	7.3%
<b>Total Uses</b>	<b>1,232,308</b>	<b>956,388</b>	<b>1,211,681</b>	<b>1,250,030</b>	<b>3.2%</b>	<b>1,264,030</b>	<b>1.1%</b>
<b>Planned addition to (appropriation of) fund balance</b>	-	(0)	-	(38,349)	n/a n/a	(52,349)	36.5%
<b>Ending Fund Balance</b>	<b>\$ 172,462</b>	<b>\$ 172,462</b>	<b>\$ 172,462</b>	<b>\$ 134,113</b>	<b>-22.2%</b>	<b>\$ 81,764</b>	<b>-39.0%</b>

## Urban Development Action Grant Fund

### Fund 103

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

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

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

**Fund Balance:** 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.

	<b>FY2016 Adopted</b>	<b>FY2016 Actual</b>	<b>FY2017 Adopted</b>	<b>FY2018 Proposed</b>	<b>% Change FY17 to FY18</b>	<b>FY2019 Plan</b>	<b>% Change FY18 to FY19</b>
<b>Beginning Fund Balance</b>	<b>\$ 1,087,287</b>	<b>\$ 1,087,287</b>	<b>\$ (55,156)</b>	<b>\$ (55,156)</b>	<b>0.0%</b>	<b>\$ (55,156)</b>	<b>0.0%</b>
<b>Sources of Funds:</b>							
Miscellaneous:							
Loan Interest	-	-	-	-	n/a	-	n/a
Loan Principal	-	-	-	-	n/a	-	n/a
<b>Total Sources</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>n/a</b>	<b>-</b>	<b>n/a</b>
<b>Uses of Funds:</b>							
Cultural & Recreation:							
Depot Park Recreation	-	1,142,443	-	-	n/a	-	n/a
<b>Total Uses</b>	<b>-</b>	<b>1,142,443</b>	<b>-</b>	<b>-</b>	<b>n/a</b>	<b>-</b>	<b>n/a</b>
<b>Planned addition to (appropriation of) fund balance</b>	<b>-</b>	<b>(1,142,443)</b>	<b>-</b>	<b>-</b>	<b>n/a</b>	<b>-</b>	<b>n/a</b>
<b>Ending Fund Balance</b>	<b>\$ 1,087,287</b>	<b>\$ (55,156)</b>	<b>\$ (55,156)</b>	<b>\$ (55,156)</b>	<b>0.0%</b>	<b>\$ (55,156)</b>	<b>0.0%</b>



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

**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.

	FY2016 Adopted	FY2016 Actual	FY2017 Adopted	FY2018 Proposed	% Change FY17 to FY18	FY2019 Plan	% Change FY18 to FY19
<b>Beginning Fund Balance</b>	\$ 98,595	\$ 98,595	\$ 98,595	\$ 98,595	0.0%	\$ 104,827	6.3%
<b>Sources of Funds:</b>							
Intergovernmental Revenue							
Federal Grant	450,828	854,734	448,727	451,124	0.5%	451,124	0.0%
<b>Total Sources</b>	<b>450,828</b>	<b>854,734</b>	<b>448,727</b>	<b>451,124</b>	<b>0.5%</b>	<b>451,124</b>	<b>0.0%</b>
<b>Uses of Funds:</b>							
Economic Environment:							
Block Grant Administration	42,755	47,501	42,160	53,556	27.0%	54,596	1.9%
City Housing Programs	314,122	730,810	307,546	286,224	-6.9%	286,633	0.1%
CHDO Operating Expenses	15,000	-	9,000	-	-100.0%	-	n/a
CHDO Housing Programs	67,624	65,096	67,309	102,669	52.5%	102,669	0.0%
Other Projects	9,000	9,000	20,000	-	-100.0%	-	n/a
Transfers to Other Funds:							
POB-S2003a Debt Svc (226)	2,327	2,327	2,712	2,443	-9.9%	2,622	7.3%
<b>Total Uses</b>	<b>450,828</b>	<b>854,734</b>	<b>448,727</b>	<b>444,892</b>	<b>-0.9%</b>	<b>446,520</b>	<b>0.4%</b>
<b>Planned addition to (appropriation of) fund balance</b>	-	0	-	6,232	n/a	4,604	-26.1%
<b>Ending Fund Balance</b>	<b>\$ 98,595</b>	<b>\$ 98,595</b>	<b>\$ 98,595</b>	<b>\$ 104,827</b>	<b>6.3%</b>	<b>\$ 109,431</b>	<b>4.4%</b>

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

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

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

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

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

	<b>FY2016</b>		<b>FY2017</b>		<b>FY2018</b>		<b>% Change</b>		<b>% Change</b>	
	<b>Adopted</b>	<b>FY2016 Actual</b>	<b>Adopted</b>		<b>Proposed</b>		<b>FY17 to</b>		<b>FY18 to</b>	
							<b>FY18</b>	<b>FY2019 Plan</b>	<b>FY19</b>	
<b>Beginning Fund Balance</b>	<b>\$ 100,760</b>	<b>\$ 100,760</b>	<b>\$ 89,768</b>	<b>\$</b>	<b>116,364</b>	<b>29.6%</b>	<b>\$</b>	<b>180,544</b>	<b>55.2%</b>	
<b>Sources of Funds:</b>										
Charges for Services:										
Ticket Sales	309,483	277,924	309,483		309,483	0.0%		309,483	0.0%	
Registration Fees	130,033	138,967	130,033		120,033	-7.7%		120,033	0.0%	
Rental Income	12,000	12,358	12,000		12,000	0.0%		12,000	0.0%	
Miscellaneous Revenues:										
Other Contributions	45,130	41,756	45,130		45,130	0.0%		45,130	0.0%	
Gain/Loss on Investments	6,094	3,395	12,188		24,376	100.0%		24,376	0.0%	
<b>Total Sources</b>	<b>502,740</b>	<b>474,400</b>	<b>508,834</b>		<b>511,022</b>	<b>0.4%</b>		<b>511,022</b>	<b>0.0%</b>	
<b>Uses of Funds:</b>										
Cultural & Recreation:										
Hoggetowne Medieval Faire	308,775	321,245	308,775		308,775	0.0%		308,775	0.0%	
Tench Building	2,000	348	2,000		2,000	0.0%		2,000	0.0%	
Downtown Plaza Events	6,000	-	6,000		6,000	0.0%		6,000	0.0%	
Downtown Arts Festival	87,435	81,632	87,435		87,435	0.0%		87,435	0.0%	
Juried Exhibitions	4,000	-	4,000		4,000	0.0%		4,000	0.0%	
Jazz Festival	-	3,104	-		-	n/a		-	n/a	
Cultural Operations	107,664	75,710	69,969		66,969	-4.3%		69,441	3.7%	
Transfers to Other Funds:										
POB-S2003a Debt Svc (226)	3,372	-	4,059		3,753	-7.5%		4,028	7.3%	
Misc Grants Fund (115)	-	3,104	-		-	n/a		-	n/a	
Misc Spec. Rev Fund (123)	-	250	-		-	n/a		-	n/a	
<b>Total Uses</b>	<b>519,246</b>	<b>485,392</b>	<b>482,238</b>		<b>478,932</b>	<b>-0.7%</b>		<b>481,679</b>	<b>0.6%</b>	
<b>Planned addition to</b>										
<b>(appropriation of) fund balance</b>	<b>(16,506)</b>	<b>(10,992)</b>	<b>26,596</b>		<b>32,090</b>	<b>20.7%</b>		<b>29,343</b>	<b>-8.6%</b>	
<b>Ending Fund Balance</b>	<b>\$ 67,748</b>	<b>\$ 89,768</b>	<b>\$ 116,364</b>	<b>\$</b>	<b>180,544</b>	<b>55.2%</b>	<b>\$</b>	<b>209,887</b>	<b>16.3%</b>	

**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.

	<b>FY2016</b>		<b>FY2017</b>		<b>FY2018</b>		<b>% Change</b>		<b>% Change</b>	
	<b>Adopted</b>	<b>FY2016 Actual</b>	<b>Adopted</b>		<b>Proposed</b>		<b>FY17 to</b>		<b>FY18 to</b>	
							<b>FY18</b>	<b>FY2019 Plan</b>	<b>FY19</b>	
<b>Beginning Fund Balance</b>	\$ 123,815	\$ 123,815	\$ 162,976		\$ 162,976		0.0%	\$ 162,976		0.0%
<b>Sources of Funds:</b>										
Fines and Forfeitures:										
State Confiscated Property	-	45,190	-		-		n/a	-		n/a
Miscellaneous Revenues:							n/a			
Proceeds-Surplus Equip	-	5,734	-		-		n/a	-		n/a
Gain/Loss on Investments	-	4,248	-		-		n/a	-		n/a
<b>Total Sources</b>	-	<b>55,172</b>	-		-		<b>n/a</b>	-		<b>n/a</b>
<b>Uses of Funds:</b>										
Public Safety:										
Police Explorers h123	-	4,060	-		-		n/a			n/a
Summer Heatwa h126	-	11,149	-		-		n/a	-		n/a
Reichert House	-	802	-		-		n/a	-		n/a
<b>Total Uses</b>	-	<b>16,011</b>	-		-		<b>n/a</b>	-		<b>n/a</b>
<b>Planned addition to</b>										
<b>(appropriation of) fund balance</b>	-	39,161	-		-		<b>n/a</b>	-		<b>n/a</b>
<b>Ending Fund Balance</b>	\$ 123,815	\$ 162,976	\$ 162,976		\$ 162,976		0.0%	\$ 162,976		0.0%

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

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

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

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

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

The fund balance within this fund is restricted.

	<b>FY2016</b>		<b>FY2017</b>		<b>% Change</b>		<b>% Change</b>	
	<b>Adopted</b>	<b>FY2016 Actual</b>	<b>Adopted</b>	<b>FY2018 Proposed</b>	<b>FY17 to FY18</b>	<b>FY2019 Plan</b>	<b>FY18 to FY19</b>	
<b>Beginning Fund Balance</b>	<b>\$ 1,476,285</b>	<b>\$ 1,476,285</b>	<b>\$ 1,351,224</b>	<b>\$ 1,162,158</b>	<b>-14.0%</b>	<b>\$ 1,162,158</b>	<b>0.0%</b>	
<b>Sources of Funds:</b>								
Fines and Forfeitures:								
Federal Confiscated Property	-	24,975	-	-	n/a	-	n/a	
Federal Forfeiture	-	106,088	-	-	n/a	-	n/a	
<b>Total Sources</b>	<b>-</b>	<b>131,063</b>	<b>-</b>	<b>-</b>	<b>n/a</b>	<b>-</b>	<b>n/a</b>	
<b>Uses of Funds:</b>								
Public Safety:								
Joint Aviation Unit	83,799	59,285	75,000	-	-100.0%	-	n/a	
Mounted Unit	67,499	48,712	47,000	-	-100.0%	-	n/a	
Police Beat Show	-	45,375	49,500	-	-100.0%	-	n/a	
Black on Black Crime Task Force	-	25,000	-	-	n/a	-	n/a	
Bulletproof Vests	-	56,348	17,566	-	-100.0%	-	n/a	
SID Nextel Communications	-	4,818	-	-	n/a	-	n/a	
Banks Building Rehb	-	3,424	-	-	n/a	-	n/a	
Federal Forfeiture Equipment	-	13,412	-	-	n/a	-	n/a	
Transfers:								
Misc Grants (115)	-	(250)	-	-	n/a	-	n/a	
<b>Total Uses</b>	<b>151,298</b>	<b>256,124</b>	<b>189,066</b>	<b>-</b>	<b>-100.0%</b>	<b>-</b>	<b>n/a</b>	
<b>Planned addition to (appropriation of) fund balance</b>	<b>(151,298)</b>	<b>(125,061)</b>	<b>(189,066)</b>	<b>-</b>	<b>-100.0%</b>	<b>-</b>	<b>n/a</b>	
<b>Ending Fund Balance</b>	<b>\$ 1,324,987</b>	<b>\$ 1,351,224</b>	<b>\$ 1,162,158</b>	<b>\$ 1,162,158</b>	<b>0.0%</b>	<b>\$ 1,162,158</b>	<b>0.0%</b>	

**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 reflect charges for services being budgeted higher than uses.

The fund balance within this fund is committed.

	<b>FY2016 Adopted</b>	<b>FY2016 Actual</b>	<b>FY2017 Adopted</b>	<b>FY2018 Proposed</b>	<b>% Change FY17 to FY18</b>	<b>FY2019 Plan</b>	<b>% Change FY17 to FY18</b>
<b>Beginning Fund Balance</b>	<b>\$ 2,244</b>	<b>\$ 2,244</b>	<b>\$ 6,951</b>	<b>\$ 15,833</b>	<b>127.8%</b>	<b>\$ 8,116</b>	<b>-48.7%</b>
<b>Sources of Funds:</b>							
Charges for Services:							
Billable Overtime	658,632	629,757	658,632	658,632	0.0%	658,632	0.0%
<b>Total Sources</b>	<b>658,632</b>	<b>629,757</b>	<b>658,632</b>	<b>658,632</b>	<b>0.0%</b>	<b>658,632</b>	<b>0.0%</b>
<b>Uses of Funds:</b>							
Public Safety:							
City Events	124,934	93,885	124,934	124,934	0.0%	124,934	0.0%
Non-City Events	509,093	531,164	524,816	541,415	3.2%	543,011	0.3%
<b>Total Uses</b>	<b>634,027</b>	<b>625,049</b>	<b>649,750</b>	<b>666,349</b>	<b>2.6%</b>	<b>667,945</b>	<b>0.2%</b>
<b>Planned addition to (appropriation of) fund balance</b>	<b>24,605</b>	<b>4,707</b>	<b>8,882</b>	<b>(7,717)</b>	<b>-186.9%</b>	<b>(9,313)</b>	<b>20.7%</b>
<b>Ending Fund Balance</b>	<b>\$ 26,849</b>	<b>\$ 6,951</b>	<b>\$ 15,833</b>	<b>\$ 8,116</b>	<b>-48.7%</b>	<b>\$ (1,197)</b>	<b>-114.7%</b>

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

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

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

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

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

	<b>FY2016 Adopted</b>	<b>FY2016 Actual</b>	<b>FY2017 Adopted</b>	<b>FY2018 Proposed</b>	<b>% Change FY17 to FY18</b>	<b>FY2019 Plan</b>	<b>% Change FY18 to FY19</b>
<b>Beginning Fund Balance</b>	<b>\$ (1,730,900)</b>	<b>\$ (1,730,900)</b>	<b>\$ (1,502,959)</b>	<b>\$ (1,329,843)</b>	<b>-11.5%</b>	<b>\$ (1,235,565)</b>	<b>-7.1%</b>
<b>Sources of Funds:</b>							
Transfers From:							
Downtown Redev Trust	611,256	602,895	607,718	607,718	0.0%	607,718	0.0%
Fifth Ave Redev Trust	264,557	229,961	258,702	234,202	-9.5%	258,702	10.5%
College Park/Univ Hgts	636,219	454,986	503,862	503,862	0.0%	503,862	0.0%
Eastside Trust	185,110	170,444	174,227	174,227	0.0%	174,227	0.0%
<b>Total Sources</b>	<b>1,697,142</b>	<b>1,458,286</b>	<b>1,544,509</b>	<b>1,520,009</b>	<b>-1.6%</b>	<b>1,544,509</b>	<b>1.6%</b>
<b>Uses of Funds:</b>							
General Government:							
City Attorney	62,196	65,733	66,378	76,779	15.7%	78,822	2.7%
Economic Environment:							
CRA Administration	1,234,692	1,008,676	880,593	984,940	11.8%	1,002,452	1.8%
CRA Notes/Loans	377,286	133,054	399,882	342,579	-14.3%	354,936	3.6%
Transfers to:							
POB-S2003a Debt Svc (226)	22,882	22,882	24,540	21,433	-12.7%	23,003	7.3%
<b>Total Uses</b>	<b>1,697,056</b>	<b>1,230,345</b>	<b>1,371,393</b>	<b>1,425,731</b>	<b>4.0%</b>	<b>1,459,213</b>	<b>2.3%</b>
<b>Planned addition to (appropriation of) fund balance</b>	<b>86</b>	<b>227,941</b>	<b>173,116</b>	<b>94,278</b>	<b>-45.5%</b>	<b>85,296</b>	<b>-9.5%</b>
<b>Ending Fund Balance</b>	<b>\$ (1,730,814)</b>	<b>\$ (1,502,959)</b>	<b>\$ (1,329,843)</b>	<b>\$ (1,235,565)</b>	<b>-7.1%</b>	<b>\$ (1,150,269)</b>	<b>-6.9%</b>

**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.

	<b>FY2016 Adopted</b>	<b>FY2016 Actual</b>	<b>FY2017 Adopted</b>	<b>FY2018 Proposed</b>	<b>% Change FY17 to FY18</b>	<b>FY2019 Plan</b>	<b>% Change FY18 to FY19</b>
<b>Beginning Fund Balance</b>	<b>\$ 173,750</b>	<b>\$ 173,750</b>	<b>\$ 179,811</b>	<b>\$ 183,211</b>	<b>1.9%</b>	<b>\$ 186,611</b>	<b>1.9%</b>
<b>Sources of Funds:</b>							
Miscellaneous Revenue:							
Special Assessments	1,000	-	1,000	1,000	0.0%	1,000	0.0%
Interest Special Assessments	400	848	400	400	0.0%	400	0.0%
Investment Income	2,000	5,213	2,000	2,000	0.0%	2,000	0.0%
<b>Total Sources</b>	<b>3,400</b>	<b>6,061</b>	<b>3,400</b>	<b>3,400</b>	<b>0.0%</b>	<b>3,400</b>	<b>0.0%</b>
<b>Uses of Funds:</b>							
Transporation:							
Street & Sidewalk Projects	-	-	-	-	n/a	-	n/a
<b>Total Uses</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>n/a</b>	<b>-</b>	<b>n/a</b>
<b>Planned addition to (appropriation of) fund balance</b>	<b>3,400</b>	<b>6,061</b>	<b>3,400</b>	<b>3,400</b>	<b>0.0%</b>	<b>3,400</b>	<b>0.0%</b>
<b>Ending Fund Balance</b>	<b>\$ 177,150</b>	<b>\$ 179,811</b>	<b>\$ 183,211</b>	<b>\$ 186,611</b>	<b>1.9%</b>	<b>\$ 190,011</b>	<b>1.8%</b>

**Economic Development Fund**  
**Fund 114**

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

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

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

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

The fund balance within this fund is committed.

	<b>FY2016 Adopted</b>	<b>FY2016 Actual</b>	<b>FY2017 Adopted</b>	<b>FY2018 Proposed</b>	<b>% Change FY17 to FY18</b>	<b>FY2019 Plan</b>	<b>% Change FY18 to FY19</b>
<b>Beginning Fund Balance</b>	<b>\$ 340,047</b>	<b>\$ 340,047</b>	<b>\$ 336,865</b>	<b>\$ 336,865</b>	<b>0.0%</b>	<b>\$ 336,865</b>	<b>0.0%</b>
<b>Sources of Funds:</b>							
Miscellaneous Revenue:							
Investment Income	-	9,382	-	-	n/a	-	n/a
Transfers from:							
General Fund (001)	50,000	50,000	12,000	12,000	0.0%	12,000	0.0%
<b>Total Sources</b>	<b>50,000</b>	<b>59,382</b>	<b>12,000</b>	<b>12,000</b>	<b>0.0%</b>	<b>12,000</b>	<b>0.0%</b>
<b>Uses of Funds:</b>							
Economic Environment:							
Technological Incubator	50,000	62,564	12,000	12,000	0.0%	12,000	0.0%
<b>Total Uses</b>	<b>50,000</b>	<b>62,564</b>	<b>12,000</b>	<b>12,000</b>	<b>0.0%</b>	<b>12,000</b>	<b>0.0%</b>
<b>Planned addition to (appropriation of) fund balance</b>	<b>-</b>	<b>(3,182)</b>	<b>-</b>	<b>-</b>	<b>n/a</b>	<b>-</b>	<b>n/a</b>
<b>Ending Fund Balance</b>	<b>\$ 340,047</b>	<b>\$ 336,865</b>	<b>\$ 336,865</b>	<b>\$ 336,865</b>	<b>0.0%</b>	<b>\$ 336,865</b>	<b>0.0%</b>



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.

	FY2016 Adopted	FY2016 Actual	FY2017 Adopted	FY2018 Proposed	% Change FY17 to FY18	FY2019 Plan	% Change FY18 to FY19
<b>Beginning Fund Balance</b>	\$ 817,881	\$ 817,881	\$ 788,171	\$ 602,427	-23.6%	\$ 602,427	0.0%
<b>Sources of Funds:</b>							
Intergovernmental:							
Federal Grants	-	1,623,965	-	-	n/a	-	n/a
State Grants	-	2,318,605	-	-	n/a	-	n/a
Miscellaneous Revenue:							
Contribution Cultural Events	-	8	-	-	n/a	-	n/a
Transfers from:							
General Fund (001)	-	191,766	-	-	n/a	-	n/a
CIRB of 2005 (335)	-	196,733	-	-	n/a	-	n/a
CIRB of 2014 (354)	-	162,334	-	-	n/a	-	n/a
Cultural Affairs Fund (107)	-	3,104	-	-	n/a	-	n/a
Federal L.E.C.F. (109)	-	(250)	-	-	n/a	-	n/a
Misc Special Revenue(123)	-	47,307	-	-	n/a	-	n/a
Stormwater Capital (414)	-	(8,756)	-	-	n/a	-	n/a
Tourist Product Dev (130s)	-	30,000	-	-	n/a	-	n/a
<b>Total Sources</b>	-	<b>4,564,817</b>	-	-	n/a	-	n/a
<b>Uses of Funds:</b>							
General Government:							
Facilities Mgmt Grants	-	300,000	-	-	n/a	-	n/a
Public Safety:							
GPD Grants	662,596	1,083,950	185,744	-	-100.0%	-	n/a
GFR Grants	-	542,010	-	-	n/a	-	n/a
Transportation:							
Public Works Grants	-	2,121,405	-	-	n/a	-	n/a
Economic Environment:							
Neighborhood Impr Grants	-	344,533	-	-	n/a	-	n/a
Cultural & Recreation:							
PRCA Grants	-	201,818	-	-	n/a	-	n/a
Transfer to:							
General Fund (001)	-	806	-	-	n/a	-	n/a
<b>Total Uses</b>	<b>662,596</b>	<b>4,594,523</b>	<b>185,744</b>	-	<b>-100.0%</b>	-	<b>n/a</b>
<b>Planned addition to (appropriation of) fund balance</b>	(662,596)	(29,706)	(185,744)	-	-100.0%	-	n/a
<b>Ending Fund Balance</b>	\$ 155,285	\$ 788,171	\$ 602,427	\$ 602,427	0.0%	\$ 602,427	0.0%

**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.

	<b>FY2016 Adopted</b>	<b>FY2016 Actual</b>	<b>FY2017 Adopted</b>	<b>FY2018 Proposed</b>	<b>% Change FY17 to FY18</b>	<b>FY2019 Plan</b>	<b>% Change FY18 to FY19</b>
<b>Beginning Fund Balance</b>	<b>\$ 4,176,601</b>	<b>\$ 4,176,601</b>	<b>\$ 4,209,561</b>	<b>\$ 4,366,407</b>	<b>3.7%</b>	<b>\$ 4,401,407</b>	<b>0.8%</b>
<b>Sources of Funds:</b>							
Charges for Services:							
Trans Concurrency Dev	-	357,177	-	-	n/a	-	n/a
Trans Mobility Program	-	470,562	-	-	n/a	-	n/a
Miscellaneous Revenue:							
Investment Income	32,960	86,402	32,960	35,000	6.2%	35,000	0.0%
<b>Total Sources</b>	<b>32,960</b>	<b>914,141</b>	<b>32,960</b>	<b>35,000</b>	<b>6.2%</b>	<b>35,000</b>	<b>0.0%</b>
<b>Uses of Funds:</b>							
Transportation:							
TCEA Projects	-	724,336	-	-	n/a	-	n/a
<b>Total Uses</b>	<b>-</b>	<b>724,336</b>	<b>-</b>	<b>-</b>	<b>n/a</b>	<b>-</b>	<b>n/a</b>
<b>Planned addition to (appropriation of) fund balance</b>	<b>32,960</b>	<b>189,806</b>	<b>32,960</b>	<b>35,000</b>	<b>6.2%</b>	<b>35,000</b>	<b>0.0%</b>
<b>Ending Fund Balance</b>	<b>\$ 4,209,561</b>	<b>\$ 4,366,407</b>	<b>\$ 4,242,521</b>	<b>\$ 4,401,407</b>	<b>3.7%</b>	<b>\$ 4,436,407</b>	<b>0.8%</b>

## Water/Wastewater Infrastructure Fund

### Fund 117

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

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

**Legal Basis:** Resolution #160146 specifies that expenditures will be based on: 60% - Single Units/Neighborhood Extensions, 15% - Affordable Housing, 10% - Public Health, Safety, Environmental & 15% for Program

**Fund Balance:** This increase in this fund balance is due to the re-established of the program.

The fund balance within this fund is committed.

	<b>FY2016</b>		<b>FY2017</b>		<b>% Change</b>		<b>% Change</b>	
	<b>Adopted</b>	<b>FY2016 Actual</b>	<b>Adopted</b>	<b>FY2018 Proposed</b>	<b>FY17 to FY18</b>	<b>FY2019 Plan</b>	<b>FY18 to FY19</b>	
<b>Beginning Fund Balance</b>	<b>\$ 420,941</b>	<b>\$ 420,941</b>	<b>\$ 718,913</b>	<b>\$ 968,913</b>	<b>34.8%</b>	<b>\$ 1,218,913</b>	<b>25.8%</b>	
<b>Sources of Funds:</b>								
Miscellaneous Revenue:								
Investment Income	-	21,125	-	-	n/a	-	n/a	
Transfers from:								
GRU	250,000	256,696	250,000	250,000	0.0%	250,000	0.0%	
<b>Total Sources</b>	<b>250,000</b>	<b>277,821</b>	<b>250,000</b>	<b>250,000</b>	<b>0.0%</b>	<b>250,000</b>	<b>0.0%</b>	
<b>Uses of Funds:</b>								
Physical Environment:								
Programmed Extension	-	(20,306)	-	-	n/a	-	n/a	
One-Stop Center	-	154	-	-	n/a	-	n/a	
<b>Total Uses</b>	<b>-</b>	<b>(20,151)</b>	<b>-</b>	<b>-</b>	<b>n/a</b>	<b>-</b>	<b>n/a</b>	
<b>Planned addition to (appropriation of) fund balance</b>	<b>250,000</b>	<b>297,972</b>	<b>250,000</b>	<b>250,000</b>	<b>0.0%</b>	<b>250,000</b>	<b>0.0%</b>	
<b>Ending Fund Balance</b>	<b>\$ 670,941</b>	<b>\$ 718,913</b>	<b>\$ 968,913</b>	<b>\$ 1,218,913</b>	<b>25.8%</b>	<b>\$ 1,468,913</b>	<b>20.5%</b>	

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

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

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

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

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

The fund balance within this fund is restricted.

	<b>FY2016 Adopted</b>	<b>FY2016 Actual</b>	<b>FY2017 Adopted</b>	<b>FY2018 Proposed</b>	<b>% Change FY17 to FY18</b>	<b>FY2019 Plan</b>	<b>% Change FY18 to FY19</b>
<b>Beginning Fund Balance</b>	\$ 675,679	\$ 675,679	\$ 1,219,350	\$ 1,194,945	-2.0%	\$ 1,155,249	-3.3%
<b>Sources of Funds:</b>							
Intergovernmental:							
State Grant	-	622,618	-	-	n/a	-	n/a
Miscellaneous Revenue:							
Investment Income	-	21,128	-	-	n/a	-	n/a
Principal	-	16,608	-	-	n/a	-	n/a
<b>Total Sources</b>	-	<b>660,354</b>	-	-	n/a	-	n/a
<b>Uses of Funds:</b>							
Economic Environment:							
SHIP Programs	20,340	116,682	24,405	39,696	62.7%	40,875	3.0%
<b>Total Uses</b>	<b>20,340</b>	<b>116,682</b>	<b>24,405</b>	<b>39,696</b>	<b>62.7%</b>	<b>40,875</b>	<b>3.0%</b>
<b>Planned addition to (appropriation of) fund balance</b>	(20,340)	543,671	(24,405)	(39,696)	62.7%	(40,875)	3.0%
<b>Ending Fund Balance</b>	<b>\$ 655,339</b>	<b>\$ 1,219,350</b>	<b>\$ 1,194,945</b>	<b>\$ 1,155,249</b>	<b>-3.3%</b>	<b>\$ 1,114,374</b>	<b>-3.5%</b>

\* 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.

	<b>FY2016</b>		<b>FY2017</b>		<b>FY2018</b>		<b>% Change</b>		<b>% Change</b>	
	<b>Adopted</b>	<b>FY2016 Actual</b>	<b>Adopted</b>		<b>Proposed</b>		<b>FY17 to</b>		<b>FY18 to</b>	
							<b>FY18</b>	<b>FY2019 Plan</b>	<b>FY19</b>	
<b>Beginning Fund Balance</b>	<b>\$ 71,201</b>	<b>\$ 71,201</b>	<b>\$ 71,201</b>	<b>\$</b>	<b>21,201</b>	<b>-70.2%</b>	<b>\$</b>	<b>1,201</b>	<b>-94.3%</b>	
<b>Sources of Funds:</b>										
Transfers:										
General Fund (001)	-	-	-		80,000	n/a	-	-	-100.0%	
<b>Total Sources</b>	<b>-</b>	<b>-</b>	<b>-</b>		<b>80,000</b>	<b>n/a</b>	<b>-</b>	<b>-</b>	<b>-100.0%</b>	
<b>Uses of Funds:</b>										
Economic Environment:										
Florida Institute of CR	-	-	50,000		100,000	n/a	-	-	-100.0%	
<b>Total Uses</b>	<b>-</b>	<b>-</b>	<b>50,000</b>		<b>100,000</b>	<b>n/a</b>	<b>-</b>	<b>-</b>	<b>-100.0%</b>	
<b>Planned addition to</b>										
<b>(appropriation of) fund balance</b>	<b>-</b>	<b>-</b>	<b>(50,000)</b>		<b>(20,000)</b>	<b>n/a</b>	<b>-</b>	<b>-</b>	<b>-100.0%</b>	
<b>Ending Fund Balance</b>	<b>\$ 71,201</b>	<b>\$ 71,201</b>	<b>\$ 21,201</b>	<b>\$</b>	<b>1,201</b>	<b>-98.3%</b>	<b>\$</b>	<b>1,201</b>	<b>0.0%</b>	

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

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

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

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

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

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

	<b>FY2016 Adopted</b>	<b>FY2016 Actual</b>	<b>FY2017 Adopted</b>	<b>FY2018 Proposed</b>	<b>% Change FY17 to FY18</b>	<b>FY2019 Plan</b>	<b>% Change FY18 to FY19</b>
<b>Beginning Fund Balance</b>	<b>\$ 1,153,596</b>	<b>\$ 1,153,596</b>	<b>\$ 950,300</b>	<b>\$ 875,009</b>	<b>-7.9%</b>	<b>\$ 795,179</b>	<b>-9.1%</b>
<b>Sources of Funds:</b>							
Intergovernmental:							
Federal Grants	-	14,209	-	-	n/a	-	n/a
Grants-Other Local Units	-	24,230	-	-	n/a	-	n/a
LAA Specialty Vehicle Tag	5,000	4,860	5,000	-	-100.0%	-	n/a
County Contribution	-	390,397	-	-	n/a	-	n/a
School Board Contribution	-	74,283	-	-	n/a	-	n/a
Charges for Services:							
One-Stop (Utility Reimbrs)	-	121,831	-	-	n/a	-	n/a
Registration Fees	-	91,807	-	-	n/a	-	n/a
Law Enforcement Services	-	28,750	-	-	n/a	-	n/a
Fines & Forfeitures:							
Court Fines	50,000	36,634	50,000	50,000	0.0%	50,000	0.0%
Parking Fines	-	51	-	-	n/a	-	n/a
Miscellaneous:							
Interest on Investments	-	2,501	-	-	n/a	-	n/a
Rental of City Property	250,000	250,537	250,000	250,000	0.0%	250,000	0.0%
Litigation Settlement	-	50,000	-	-	n/a	-	n/a
Other Miscellaneous	-	780	-	-	n/a	-	n/a
Other Contributions	-	128,364	-	-	n/a	-	n/a
Transfer from:							
Cultural Affairs (107)	-	250	-	-	n/a	-	n/a
General Fund (001)	238,500	391,183	547,338	707,070	29.2%	566,243	-19.9%
Tourist Product Dev (124)	-	32,245	-	-	n/a	-	n/a
Tourist Product Dev (130s)	-	75,000	-	-	n/a	-	n/a
<b>Total Sources</b>	<b>543,500</b>	<b>1,717,912</b>	<b>852,338</b>	<b>1,007,070</b>	<b>18.2%</b>	<b>866,243</b>	<b>-14.0%</b>

**Uses of Funds:**

General Government:							
ADA Assessment	-	-	-	150,000	n/a	-	-100.0%
Citizen Centered G'ville Initiative	-	35,702	-	-	n/a	-	n/a
Consulting-Legal Services	38,500	41,140	38,500	38,500	0.0%	38,500	0.0%
Hippodrome Rental	250,000	250,000	250,000	250,000	0.0%	250,000	0.0%
Pineridge	-	7,740	-	-	n/a	-	n/a
T.E.A.M.	-	12,449	-	12,596	n/a	12,596	0.0%
Public Safety:							
GPD Projects	50,000	218,909	50,000	50,000	0.0%	50,000	0.0%
GFR Projects	-	21,324	-	-	n/a	-	n/a
Physical Environment:							
Dignity Village Mgmnt	-	2,269	-	-	n/a	-	n/a
Economic Environment:							
Affordable Housing	-	5,615	-	-	n/a	-	n/a
Seed Fund Program	-	1,625	-	-	n/a	-	n/a

Miscellaneous Special Revenue Fund  
Fund 123

	FY2016 Adopted	FY2016 Actual	FY2017 Adopted	FY2018 Proposed	% Change FY17 to FY18	FY2019 Plan	% Change FY18 to FY19
<b>Uses of Funds:</b>							
Human Services:							
Homelessness Programs	200,000	1,063,378	508,838	505,974	-0.6%	515,147	1.8%
DOH Zika Funds	-	44,327	-	-	n/a	-	n/a
Cultural & Recreation:							
PRCA Projects	-	136,866	75,291	79,830	6.0%	83,445	4.5%
LAA Speciality License Tags	5,000	-	5,000	-	-100.0%	-	n/a
Transfers to:							
General Fund	-	31,891	-	-	n/a	-	n/a
Miscellaneous Grants (115)	-	47,307	-	-	n/a	-	n/a
Wild Spaces Public Places (346)	-	666	-	-	n/a	-	n/a
<b>Total Uses</b>	<b>543,500</b>	<b>1,921,208</b>	<b>927,629</b>	<b>1,086,900</b>	<b>17.2%</b>	<b>949,688</b>	<b>-12.6%</b>
<b>Planned addition to (appropriation of) fund balance</b>	<b>-</b>	<b>(203,296)</b>	<b>(75,291)</b>	<b>(79,830)</b>	<b>6.0%</b>	<b>(83,445)</b>	<b>4.5%</b>
<b>Ending Fund Balance</b>	<b>\$ 1,153,596</b>	<b>\$ 950,300</b>	<b>\$ 875,009</b>	<b>\$ 795,179</b>	<b>-9.1%</b>	<b>\$ 711,734</b>	<b>-10.5%</b>

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

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

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

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

**Legal Basis:** A new fund is created each year when the City receives the signed interlocal agreement from Alachua County.

**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.

	<b>FY2016 Adopted</b>	<b>FY2016 Actual</b>	<b>FY2017 Adopted</b>	<b>FY2018 Proposed</b>	<b>% Change FY17 to FY18</b>	<b>FY2019 Plan</b>	<b>% Change FY18 to FY19</b>
<b>Beginning Fund Balance</b>	<b>\$ 231,432</b>	<b>\$ 231,432</b>	<b>\$ 89,547</b>	<b>\$ 89,547</b>	<b>0.0%</b>	<b>\$ 89,547</b>	<b>0.0%</b>
<b>Sources of Funds:</b>							
Intergovernmental:							
County Contribution	-	651,450	-	-	n/a	-	n/a
<b>Total Sources</b>	<b>-</b>	<b>651,450</b>	<b>-</b>	<b>-</b>	<b>n/a</b>	<b>-</b>	<b>n/a</b>
<b>Uses of Funds:</b>							
Cultural & Recreation:							
Administration	-	51,676	-	-	n/a	-	n/a
Programs	-	741,659	-	-	n/a	-	n/a
<b>Total Uses</b>	<b>-</b>	<b>793,335</b>	<b>-</b>	<b>-</b>	<b>n/a</b>	<b>-</b>	<b>n/a</b>
<b>Planned addition to (appropriation of) fund balance</b>	<b>-</b>	<b>(141,885)</b>	<b>-</b>	<b>-</b>	<b>n/a</b>	<b>-</b>	<b>n/a</b>
<b>Ending Fund Balance</b>	<b>\$ 231,432</b>	<b>\$ 89,547</b>	<b>\$ 89,547</b>	<b>\$ 89,547</b>	<b>0.0%</b>	<b>\$ 89,547</b>	<b>0.0%</b>



**Tree Mitigation Fund**  
**Fund 140**

Description: To account for projects that exceed the basic service levels for tree planting, routine pruning maintenance and hazard abatement of the City's tree canopy.

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

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

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

	<b>FY2016 Adopted</b>	<b>FY2016 Actual</b>	<b>FY2017 Adopted</b>	<b>FY2018 Proposed</b>	<b>% Change FY17 to FY18</b>	<b>FY2019 Plan</b>	<b>% Change FY18 to FY19</b>
<b>Beginning Fund Balance</b>	<b>\$ 1,778,811</b>	<b>\$ 1,778,811</b>	<b>\$ 2,460,847</b>	<b>\$ 2,432,170</b>	<b>-1.2%</b>	<b>\$ 2,377,771</b>	<b>-2.2%</b>
<b>Sources of Funds:</b>							
Permits, Fees, Assessments:							
Tree Mitigation Fees	-	987,925	-	-	n/a	-	n/a
Miscellaneous Revenue:							
Investment Income	-	44,874	-	-	n/a	-	n/a
<b>Total Sources</b>	<b>-</b>	<b>1,032,799</b>	<b>-</b>	<b>-</b>	<b>n/a</b>	<b>-</b>	<b>n/a</b>
<b>Uses of Funds:</b>							
Cultural & Recreation							
Tree Mitigation	-	350,763	28,677	54,399	89.7%	55,620	2.2%
<b>Total Uses</b>	<b>-</b>	<b>350,763</b>	<b>28,677</b>	<b>54,399</b>	<b>89.7%</b>	<b>55,620</b>	<b>2.2%</b>
<b>Planned addition to (appropriation of) fund balance</b>	<b>-</b>	<b>682,036</b>	<b>(28,677)</b>	<b>(54,399)</b>	<b>89.7%</b>	<b>(55,620)</b>	<b>2.2%</b>
<b>Ending Fund Balance</b>	<b>\$ 1,778,811</b>	<b>\$ 2,460,847</b>	<b>\$ 2,432,170</b>	<b>\$ 2,377,771</b>	<b>-2.2%</b>	<b>\$ 2,322,151</b>	<b>-2.3%</b>

**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.

	<b>FY2016 Adopted</b>	<b>FY2016 Actual</b>	<b>FY2017 Adopted</b>	<b>FY2018 Proposed</b>	<b>% Change FY17 to FY18</b>	<b>FY2019 Plan</b>	<b>% Change FY18 to FY19</b>
<b>Beginning Fund Balance</b>	<b>\$ 1,554,362</b>	<b>\$ 1,554,362</b>	<b>\$ 1,530,731</b>	<b>\$ 1,403,367</b>	<b>-8.32%</b>	<b>\$ 1,276,003</b>	<b>-9.08%</b>
<b>Sources of Funds:</b>							
Charges for Services:							
Perpetual Care	4,194	5,424	4,194	4,194	0.00%	4,194	0.00%
Miscellaneous Revenues:							
Investment Income	28,442	148,976	28,442	28,442	0.00%	28,442	0.00%
<b>Total Sources</b>	<b>32,636</b>	<b>154,400</b>	<b>32,636</b>	<b>32,636</b>	<b>0.00%</b>	<b>32,636</b>	<b>0.00%</b>
<b>Uses of Funds:</b>							
Transfer to:							
General Fund (001)	178,031	178,031	160,000	160,000	0.00%	160,000	0.00%
<b>Total Uses</b>	<b>178,031</b>	<b>178,031</b>	<b>160,000</b>	<b>160,000</b>	<b>0.00%</b>	<b>160,000</b>	<b>0.00%</b>
<b>Planned addition to (appropriation of) fund balance</b>	<b>(145,395)</b>	<b>(23,631)</b>	<b>(127,364)</b>	<b>(127,364)</b>	<b>0.00%</b>	<b>(127,364)</b>	<b>0.00%</b>
<b>Ending Fund Balance</b>	<b>\$ 1,408,967</b>	<b>\$ 1,530,731</b>	<b>\$ 1,403,367</b>	<b>\$ 1,276,003</b>	<b>-9.08%</b>	<b>\$ 1,148,639</b>	<b>-9.98%</b>

**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 significant changes in fund balance.  
  
The fund balance within this fund is restricted.

	<b>FY2016 Adopted</b>	<b>FY2016 Actual</b>	<b>FY2017 Adopted</b>	<b>FY2018 Proposed</b>	<b>% Change FY17 to FY18</b>	<b>FY2019 Plan</b>	<b>% Change FY18 to FY19</b>
<b>Beginning Fund Balance</b>	<b>\$ 2,985,590</b>	<b>\$ 2,985,590</b>	<b>\$ 2,489,429</b>	<b>\$ 2,489,429</b>	<b>0.0%</b>	<b>\$ 2,726,475</b>	<b>9.5%</b>
<b>Sources of Funds:</b>							
Taxes:							
Property Tax-County	1,248,418	1,280,938	1,289,179	-	-100.0%	-	n/a
Charges for Services:							
Miscellaneous Revenues:							
Investment Income	-	108,589	-	-	n/a	-	n/a
Other Contributions	-	412	-	-	n/a	-	n/a
Transfers from:							
General Fund (001)	709,390	656,548	741,307	844,764	14.0%	895,450	6.0%
<b>Total Sources</b>	<b>1,957,808</b>	<b>2,046,487</b>	<b>2,030,486</b>	<b>844,764</b>	<b>-58.4%</b>	<b>895,450</b>	<b>6.0%</b>
<b>Uses of Funds:</b>							
Economic Environment:							
Downtown Plaza Imprv	72,705	646,952	200,000	-	-100.0%	-	n/a
Downtown Maintenance	46,132	44,014	-	-	n/a	-	n/a
Commerce Building Project	-	73,008	-	-	n/a	-	n/a
Union Street Project	158,258	13,874	154,350	-	-100.0%	-	n/a
Downtown Parking Garage	-	112,130	19,733	-	-100.0%	-	n/a
Acquisition/Options	-	82,793	-	-	n/a	-	n/a
Downtown Marketing	-	15,534	-	-	n/a	-	n/a
Facade Grant	75,000	19,740	7,000	-	-100.0%	-	n/a
Depot Building Rehabilitation	-	192,494	-	-	n/a	-	n/a
Downtown Project	-	-	20,000	-	-100.0%	-	n/a
Porters Connection	3,000	-	50,000	-	-100.0%	-	n/a
Depot Park	-	-	362,325	-	-100.0%	-	n/a
The Palms Development	52,000	51,729	51,729	-	-100.0%	-	n/a
Jefferson on 2nd Develop.	175,267	169,631	169,631	-	-100.0%	-	n/a
5th Ave Commercial Building	-	-	-	-	n/a	-	n/a
ED Finance Programs	167,750	346,108	25,000	-	-100.0%	-	n/a
Community Partnerships	7,940	95,854	3,000	-	-100.0%	-	n/a
Property Management	-	-	10,000	-	-100.0%	-	n/a
Power District	604,000	277,955	350,000	-	-100.0%	-	n/a
Transfer to:							
CRA-Operating (111)	611,256	400,830	607,718	607,718	0.0%	607,718	0.0%
<b>Total Uses</b>	<b>1,973,308</b>	<b>2,542,648</b>	<b>2,030,486</b>	<b>607,718</b>	<b>-70.1%</b>	<b>607,718</b>	<b>0.0%</b>
<b>Planned addition to (appropriation of) fund balance</b>	<b>(15,500)</b>	<b>(496,161)</b>	<b>-</b>	<b>237,046</b>	<b>n/a</b>	<b>287,732</b>	<b>21.4%</b>
<b>Ending Fund Balance</b>	<b>\$ 2,970,090</b>	<b>\$ 2,489,429</b>	<b>\$ 2,489,429</b>	<b>\$ 2,726,475</b>	<b>9.5%</b>	<b>\$ 3,014,207</b>	<b>10.6%</b>

## Fifth Avenue Tax Increment Fund

### Fund 613

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

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

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

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

The fund balance within this fund is restricted.

	<b>FY2016 Adopted</b>	<b>FY2016 Actual</b>	<b>FY2017 Adopted</b>	<b>FY2018 Proposed</b>	<b>% Change FY17 to FY18</b>	<b>FY2019 Plan</b>	<b>% Change FY18 to FY19</b>
<b>Beginning Fund Balance</b>	<b>\$ 903,419</b>	<b>\$ 903,419</b>	<b>\$ 764,730</b>	<b>\$ 764,730</b>	<b>0.0%</b>	<b>\$ 707,721</b>	<b>-7.5%</b>
<b>Sources of Funds:</b>							
Taxes:							
Property Tax-County	344,096	303,585	306,782	-	-100.0%	-	n/a
Charges for Services:							
Miscellaneous Revenues:							
Investment Income	-	47,513	-	-	n/a	-	n/a
Transfers from:							
General Fund (001)	174,650	155,603	174,447	201,693	15.6%	213,795	6.0%
<b>Total Sources</b>	<b>518,746</b>	<b>506,701</b>	<b>481,229</b>	<b>201,693</b>	<b>-58.1%</b>	<b>213,795</b>	<b>6.0%</b>
<b>Uses of Funds:</b>							
Economic Environment:							
FAPS Neighborhood Spruce-up	5,000		-		n/a		n/a
FAPS Acquisition/Options		33,375					
FAPS Sidewalk	-	31,533	-		n/a		n/a
FAPS Maintenance	5,261	2,015	6,700		-100.0%		n/a
FAPS Marketing	-	1,526	2,500		-100.0%		n/a
A Quinn Jones Project	8,000	171,463	25,840		-100.0%		n/a
FAPS Project	-	12,894	-		n/a		n/a
5th Ave Arts Festival	2,500		-		n/a		n/a
5th Ave Commercial Bldg	-	26,016	-	26,015	n/a	26,015	0.0%
University House	148,873	117,879	117,881		-100.0%		n/a
Façade/Paint Program	10,000	14,072	-		n/a		n/a
ED Finance Programs	15,000		-		n/a		n/a
Community Partnerships	10,000		-		n/a		n/a
Property Management	-	122	1,500		-100.0%		n/a
Seminary Lane	70,330	30,550	68,108		-100.0%		n/a
Transfer to:							
FFGFC 02 Debt Srv (225)	52,169	52,169	52,197	52,197	0.0%	52,197	0.0%
UDAG Fund (103)	-		-	24,500	n/a		-100.0%
CRA-Operating (111)	212,388	151,776	206,503	155,990	-24.5%	180,490	15.7%
<b>Total Uses</b>	<b>539,521</b>	<b>645,390</b>	<b>481,229</b>	<b>258,702</b>	<b>-46.2%</b>	<b>258,702</b>	<b>0.0%</b>
<b>Planned addition to (appropriation of) fund balance</b>	<b>(20,775)</b>	<b>(138,689)</b>	<b>-</b>	<b>(57,009)</b>	<b>n/a</b>	<b>(44,907)</b>	<b>-21.2%</b>
<b>Ending Fund Balance</b>	<b>\$ 882,644</b>	<b>\$ 764,730</b>	<b>\$ 764,730</b>	<b>\$ 707,721</b>	<b>-7.5%</b>	<b>\$ 662,814</b>	<b>-6.3%</b>

**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.

	<b>FY2016</b>		<b>FY2016</b>		<b>FY2017</b>		<b>FY2018</b>		<b>% Change</b>		<b>% Change</b>	
	<b>Adopted</b>		<b>Actual</b>		<b>Adopted</b>		<b>Proposed</b>		<b>FY17 to</b>		<b>FY17 to</b>	
									<b>FY18</b>		<b>FY2019 Plan</b>	
<b>Beginning Fund Balance</b>	\$	66,356	\$	66,356	\$	66,697	\$	27,391	-58.9%	\$	17,391	-36.5%
<b>Sources of Funds:</b>												
Fines and Forfeitures:												
Parking Fines		25,000		41,525		40,000		40,000	0.0%		40,000	0.0%
Miscellaneous Revenues:												
Investment Income		-		2,288		-		-	n/a		-	n/a
<b>Total Sources</b>		<b>25,000</b>		<b>43,813</b>		<b>40,000</b>		<b>40,000</b>	<b>0.0%</b>		<b>40,000</b>	<b>0.0%</b>
<b>Uses of Funds:</b>												
Transfer to:												
General Fund (001)		43,472		43,472		79,306		50,000	-37.0%		50,000	0.0%
<b>Total Uses</b>		<b>43,472</b>		<b>43,472</b>		<b>79,306</b>		<b>50,000</b>	<b>-37.0%</b>		<b>50,000</b>	<b>0.0%</b>
<b>Planned addition to</b>												
<b>(appropriation of) fund balance</b>		(18,472)		341		(39,306)		(10,000)	-74.6%		(10,000)	0.0%
<b>Ending Fund Balance</b>	\$	<b>47,884</b>	\$	<b>66,697</b>	\$	<b>27,391</b>	\$	<b>17,391</b>	<b>-36.5%</b>	\$	<b>7,391</b>	<b>-57.5%</b>

**College Park Redevelopment Tax Increment Trust Fund**

**Fund 618**

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

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

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

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

The fund balance within this fund is restricted.

	<b>FY2016 Adopted</b>	<b>FY2016 Actual</b>	<b>FY2017 Adopted</b>	<b>FY2018 Proposed</b>	<b>% Change FY17 to FY18</b>	<b>FY2019 Plan</b>	<b>% Change FY18 to FY19</b>
<b>Beginning Fund Balance</b>	<b>\$ 9,551,319</b>	<b>\$ 9,551,319</b>	<b>\$ 12,178,970</b>	<b>\$ 12,178,970</b>	<b>0.0%</b>	<b>\$ 15,658,621</b>	<b>28.6%</b>
<b>Sources of Funds:</b>							
Taxes:							
Property Tax-County	2,037,866	2,119,606	2,044,637	2,529,947	23.7%	2,681,744	6.0%
Miscellaneous Revenues:							
Investment Income	-	329,239	-		n/a		n/a
Other Contributions	-	50,000	-		n/a		n/a
Transfers from:							
General Fund (001)	1,169,377	1,086,409	1,315,267	1,453,566	10.5%	1,540,780	6.0%
<b>Total Sources</b>	<b>3,207,243</b>	<b>3,585,254</b>	<b>3,359,904</b>	<b>3,983,513</b>	<b>18.6%</b>	<b>4,222,524</b>	<b>6.0%</b>
<b>Uses of Funds:</b>							
Economic Environment:							
Innovation District	250,000	163,702	100,000	-	-100.0%		n/a
CPUH ED Finance Programs	5,000	75,000	150,000	-	-100.0%		n/a
CPUH Maintenance	23,774	45,392	70,000	-	-100.0%		n/a
CPUH Marketing		20,730	50,000	-	-100.0%		n/a
CPUH Professional Services	-	33,935	200,000	-	-100.0%		n/a
Façade Grant Program	50,000	43,417	200,000	-	-100.0%		n/a
University Corners	1,250,000		-	-	n/a		n/a
Nw 1st Ave.	468,511	116,334	500,000	-	-100.0%		n/a
NW 5th Ave. Roadway Impr.	-	1,911	350,000	-	-100.0%		n/a
Stormwater Management	9,000		-	-	n/a		n/a
Community Partnerships	-		100,000	-	-100.0%		n/a
South Main Street	500,000	2,197	200,000	-	-100.0%		n/a
W University Ave Loft	-	33,656		32,719	n/a	32,719	0.0%
Options/Acquisitions	-		716,042	-	-100.0%		n/a
CP Neighborhood Imprv	-		200,000	-	-100.0%		n/a
Property Management	-		20,000	-	-100.0%		n/a
Transfer to:							
CRA-FFGFC of 2005 (111)	58,405	58,405	57,724	57,724	0.0%	57,724	0.0%
CRA-Operating (111)	577,814	362,925	446,138	413,419	-7.3%		-100.0%
<b>Total Uses</b>	<b>3,192,504</b>	<b>957,603</b>	<b>3,359,904</b>	<b>503,862</b>	<b>-85.0%</b>	<b>90,443</b>	<b>-82.1%</b>
<b>Planned addition to (appropriation of) fund balance</b>	<b>14,739</b>	<b>2,627,651</b>	<b>-</b>	<b>3,479,651</b>	<b>n/a</b>	<b>4,132,081</b>	<b>18.7%</b>
<b>Ending Fund Balance</b>	<b>\$ 9,566,058</b>	<b>\$ 12,178,970</b>	<b>\$ 12,178,970</b>	<b>\$ 15,658,621</b>	<b>28.6%</b>	<b>\$ 19,790,703</b>	<b>26.4%</b>

**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.

	<b>FY2016 Adopted</b>	<b>FY2016 Actual</b>	<b>FY2017 Adopted</b>	<b>FY2018 Proposed</b>	<b>% Change FY17 to FY18</b>	<b>FY2019 Plan</b>	<b>% Change FY18 to FY19</b>
<b>Beginning Fund Balance</b>	\$ 700	\$ 700	\$ (12,753)	\$ (12,753)	0.0%	\$ (12,753)	0.0%
<b>Sources of Funds:</b>							
Miscellaneous Revenues:							
Investment Income	-	(295)	-	-	n/a	-	n/a
Transfers from:							
General Fund	-	1,754	-	-	n/a	-	n/a
CIRN 2009 Bond (344)	-	6,946	-	-	n/a	-	n/a
<b>Total Sources</b>	-	<b>8,405</b>	-	-	n/a	-	n/a
<b>Uses of Funds:</b>							
Cultural & Recreation:							
Administration	-	1,760	-	-	n/a	-	n/a
Projects	-	20,098	-	-	n/a	-	n/a
<b>Total Uses</b>	-	<b>21,858</b>	-	-	n/a	-	n/a
<b>Planned addition to (appropriation of) fund balance</b>	-	(13,453)	-	-	n/a	-	n/a
<b>Ending Fund Balance</b>	\$ 700	\$ (12,753)	\$ (12,753)	\$ (12,753)	0.0%	\$ (12,753)	0.0%

# 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 in fund balance.

The fund balance within this fund is restricted.

	FY2016 Adopted	FY2016 Actual	FY2017 Adopted	FY2018 Proposed	% Change FY17 to FY18	FY2019 Plan	% Change FY18 to FY19
<b>Beginning Fund Balance</b>	\$ 2,304,958	\$ 2,304,958	\$ 2,612,498	\$ 2,612,498	0.0%	\$ 2,635,399	0.9%
<b>Sources of Funds:</b>							
Taxes:							
Property Tax-County	387,324	348,524	363,623	-	-100.0%	-	n/a
Charges for Services:							
Rental of City Property	-	14,613	-	-	n/a	-	n/a
Miscellaneous Revenues:							
Investment Income	-	75,953	-	-	n/a	-	n/a
Transfers from:							
General Fund (001)	179,447	178,637	188,842	197,128	4.4%	208,955	6.0%
<b>Total Sources</b>	<b>566,771</b>	<b>617,727</b>	<b>552,465</b>	<b>197,128</b>	<b>-64.3%</b>	<b>208,955</b>	<b>6.0%</b>
<b>Uses of Funds:</b>							
Economic Environment:							
Kennedy Homes	96,032	-	100,000	-	-100.0%	-	n/a
SE 18th Street	-	434	-	-	n/a	-	n/a
Cotton Club Grocery Store	-	33,299	-	-	n/a	-	n/a
Eastside Maintenance	13,532	14,314	12,000	-	-100.0%	-	n/a
Eastside Marketing	-	8,604	20,000	-	-100.0%	-	n/a
Eastside Prof. Services	-	15,402	-	-	n/a	-	n/a
ED Finance Programs	25,000	1,300	31,738	-	-100.0%	-	n/a
GTEC	197,202	1,315	200,000	-	-100.0%	-	n/a
Perryman's	-	54,780	-	-	-	-	n/a
Façade Grant Program	32,500	-	-	-	n/a	-	n/a
Sponsorship of Triathlon	15,000	-	-	-	n/a	-	n/a
Community Partnerships	-	5,189	10,000	-	-100.0%	-	n/a
ERAB Residentail Paint Prg	5,000	-	2,500	-	-100.0%	-	n/a
ERAB/NRI Partership Paint	5,000	2,679	-	-	n/a	-	n/a
Property Management	-	2,427	2,000	-	-100.0%	-	n/a
Transfer to:							
CRA-FFGFC of 2005 (111)	21,902	21,902	21,647	21,647	0.0%	21,647	0.0%
CRA-Operating (111)	163,208	148,542	152,580	152,580	0.0%	152,580	0.0%
<b>Total Uses</b>	<b>574,376</b>	<b>310,187</b>	<b>552,465</b>	<b>174,227</b>	<b>-68.5%</b>	<b>174,227</b>	<b>0.0%</b>
<b>Planned addition to (appropriation of) fund balance</b>	(7,605)	307,540	-	22,901	n/a n/a	34,728	51.6%
<b>Ending Fund Balance</b>	<b>\$ 2,297,353</b>	<b>\$ 2,612,498</b>	<b>\$ 2,612,498</b>	<b>\$ 2,635,399</b>	<b>0.9%</b>	<b>\$ 2,670,127</b>	<b>1.3%</b>



## 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

Capital Improvement  
Revenue Note 2014

Capital Improvement  
Revenue Refunding Note  
2016A

FY2017 Debt Issuance

All Debt Service Funds  
Summary of Revenues and Expenses

	FY2016 Adopted	FY2016 Actual	FY2017 Adopted	FY2018 Proposed	% Change FY17 to FY18	FY2019 Plan	% Change FY18 to FY19
<b>Beginning Fund Balance</b>	\$ 898,752	\$ 898,752	\$ 1,423,639	\$ 890,740	-37.4%	\$ 2,057,269	131.0%
<b>Sources of Funds by Category:</b>							
Intergovernmental	1,039,088	1,039,088	955,000	-	-100.0%	-	n/a
Miscellaneous Revenues	19,000	18,745,601	9,269,000	667,750	-92.8%	671,375	0.5%
Transfers	12,998,642	15,110,209	12,276,727	13,762,690	12.1%	12,439,816	-9.6%
<b>Total Sources</b>	<b>14,056,730</b>	<b>34,894,898</b>	<b>22,500,727</b>	<b>14,430,440</b>	<b>-35.9%</b>	<b>13,111,191</b>	<b>-9.1%</b>
<b>Uses of Funds:</b>							
General Government	9,924,408	23,124,685	9,404,705	8,889,776	-5.5%	9,102,280	2.4%
Public Safety	4,213,921	4,213,921	4,428,921	4,374,136	-1.2%	4,585,938	4.8%
Transfers to Other Funds	-	7,031,405	9,200,000	-	-100.0%	-	n/a
<b>Total Uses</b>	<b>14,138,329</b>	<b>34,370,011</b>	<b>23,033,626</b>	<b>13,263,912</b>	<b>-42.4%</b>	<b>13,688,218</b>	<b>3.2%</b>
<b>Planned addition to (appropriation of) fund balance</b>	(81,599)	524,887	(532,899)	1,166,528	-318.9%	(577,027)	-149.5%
<b>Ending Fund Balance</b>	<b>\$ 817,153</b>	<b>\$ 1,423,639</b>	<b>\$ 890,740</b>	<b>\$ 2,057,269</b>	<b>131.0%</b>	<b>\$ 1,480,241</b>	<b>-28.0%</b>

**Pension Obligation Bond - Series 2003A**

**Fund 226**

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

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

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

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

	<b>FY2016 Adopted</b>	<b>FY2016 Actual</b>	<b>FY2017 Adopted</b>	<b>FY2018 Proposed</b>	<b>% Change FY17 to FY18</b>	<b>FY2019 Plan</b>	<b>% Change FY18 to FY19</b>
<b>Beginning Fund Balance</b>	<b>\$ 107,736</b>	<b>\$ 107,736</b>	<b>\$ 127,667</b>	<b>\$ 132,669</b>	<b>3.9%</b>	<b>\$ 372,669</b>	<b>180.9%</b>
<b>Sources of Funds:</b>							
Miscellaneous:							
Interest on Investments	-	21,460	-	-	n/a	-	n/a
Gain/Loss on Investments	5,000	1,668	5,000	5,000	0.0%	5,000	0.0%
Unrealized Gain/Loss	-	994	-	-	-	-	n/a
Transfers from:							
Gainesville Reg. Utilities	1,803,163	1,798,973	1,928,551	2,043,131	5.9%	2,192,742	7.3%
General Fund	508,840	508,840	547,379	601,092	9.8%	645,107	7.3%
CDBG	15,475	15,475	12,934	14,991	15.9%	16,089	7.3%
HOME	2,327	2,327	2,712	2,443	-9.9%	2,622	7.3%
Cultural Affairs	3,372	3,372	4,059	3,753	-7.5%	4,028	7.3%
Community Redev Agency	22,883	22,882	24,541	21,433	-12.7%	23,003	7.3%
Stormwater Mgmt Utility	68,530	68,530	76,379	86,185	12.8%	92,496	7.3%
Stormwater Capital Prjts	1,749	1,749	2,674	1,777	-33.5%	1,907	7.3%
Roadway Paving Prjts	-	-	-	13,659	n/a	14,659	7.3%
Ironwood Golf Course	5,016	5,016	5,017	5,736	14.3%	6,156	7.3%
Fl Bldg Codes Enforcement	41,629	41,629	44,703	50,054	12.0%	53,720	7.3%
Solid Waste Collection	19,560	19,560	21,401	23,294	8.8%	25,000	7.3%
Regional Transit System	308,113	308,113	348,293	380,906	9.4%	408,798	7.3%
Fleet Replacement	-	-	-	681	n/a	731	7.3%
Fleet Services	39,318	39,318	40,277	41,237	2.4%	44,257	7.3%
General Insurance	33,140	33,140	36,890	40,012	8.5%	42,941	7.3%
Employee Health/Accident	2,318	2,318	2,742	2,570	-6.3%	2,758	7.3%
General Pension	6,883	6,883	8,228	8,455	2.8%	9,075	7.3%
Police & Fire Pensions	3,192	3,192	3,699	4,139	11.9%	4,443	7.3%
Retiree Health Insurance	267	267	299	227	-24.1%	244	7.5%
<b>Total Sources</b>	<b>2,890,775</b>	<b>2,905,706</b>	<b>3,115,778</b>	<b>3,350,775</b>	<b>7.5%</b>	<b>3,595,776</b>	<b>7.3%</b>
<b>Uses of Funds:</b>							
General Government:							
Principal Payments	846,827	1,493,560	886,356	886,356	0.0%	918,168	3.6%
Interest Payments	2,038,948	1,392,215	2,224,420	2,224,419	0.0%	2,427,607	9.1%
<b>Total Uses</b>	<b>2,885,775</b>	<b>2,885,775</b>	<b>3,110,776</b>	<b>3,110,775</b>	<b>0.0%</b>	<b>3,345,775</b>	<b>7.6%</b>
<b>Planned addition to (appropriation of) fund balance</b>	<b>5,000</b>	<b>19,931</b>	<b>5,002</b>	<b>240,000</b>	<b>4698.1%</b>	<b>250,001</b>	<b>4.2%</b>
<b>Ending Fund Balance</b>	<b>\$ 112,736</b>	<b>\$ 127,667</b>	<b>\$ 132,669</b>	<b>\$ 372,669</b>	<b>180.9%</b>	<b>\$ 622,670</b>	<b>67.1%</b>

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

	<b>FY2016 Adopted</b>	<b>FY2016 Actual</b>	<b>FY2017 Adopted</b>	<b>FY2018 Proposed</b>	<b>FY17 to FY18</b>	<b>FY2019 Plan</b>	<b>% Change FY18 to FY19</b>
<b>Beginning Fund Balance</b>	\$ 141,616	\$ 141,616	\$ 172,646	\$ 37,646	-78.2%	\$ 317,862	744.3%
<b>Sources of Funds:</b>							
Miscellaneous:							
Interest on Investments	-	27,678	-	-		-	n/a
Gain/Loss on Investments	10,000	2,024	5,000	5,000	0.0%	5,000	0.0%
Unrealized Gain/Loss	-	1,328	-	-	n/a	-	n/a
Transfers from:							
General Fund	4,213,921	4,213,921	4,288,921	4,649,352	8.4%	3,102,525	-33.3%
<b>Total Sources</b>	<b>4,223,921</b>	<b>4,244,951</b>	<b>4,293,921</b>	<b>4,654,352</b>	<b>8.4%</b>	<b>3,107,525</b>	<b>-33.2%</b>
<b>Uses of Funds:</b>							
Public Safety:							
Principal Payments	886,928	886,928	2,095,000	2,095,000	0.0%	2,425,000	15.8%
Interest Payments	3,326,993	3,326,993	2,333,921	2,279,136	-2.3%	2,160,938	-5.2%
<b>Total Uses</b>	<b>4,213,921</b>	<b>4,213,921</b>	<b>4,428,921</b>	<b>4,374,136</b>	<b>-1.2%</b>	<b>4,585,938</b>	<b>4.8%</b>
<b>Planned addition to (appropriation of) fund balance</b>	10,000	31,030	(135,000)	280,216	-307.6%	(1,478,413)	-627.6%
<b>Ending Fund Balance</b>	<b>\$ 151,616</b>	<b>\$ 172,646</b>	<b>\$ 37,646</b>	<b>\$ 317,862</b>	<b>744.3%</b>	<b>\$ (1,160,551)</b>	<b>-465.1%</b>

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

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

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

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

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

	<b>FY2016 Adopted</b>	<b>FY2016 Actual</b>	<b>FY2017 Adopted</b>	<b>FY2018 Proposed</b>	<b>% Change FY17 to FY18</b>	<b>FY2019 Plan</b>	<b>% Change FY18 to FY19</b>
<b>Beginning Fund Balance</b>	<b>\$ 129,757</b>	<b>\$ 129,757</b>	<b>\$ 144,958</b>	<b>\$ 49,458</b>	<b>-65.9%</b>	<b>\$ 54,458</b>	<b>10.1%</b>
<b>Sources of Funds:</b>							
Intergovernmental:							
State Revenue Sharing	1,039,088	1,039,088	955,000	-	-100.0%	-	n/a
Miscellaneous:							
Interest on Investments	-	13,433	5,000	5,000	0.0%	5,000	0.0%
Gain/Loss on Investments	3,000	897	-	-	n/a	-	n/a
Unrealized Gain/Loss	-	1,216	-	-	n/a	-	n/a
<b>Total Sources</b>	<b>1,042,088</b>	<b>1,054,634</b>	<b>960,000</b>	<b>5,000</b>	<b>-99.5%</b>	<b>5,000</b>	<b>0.0%</b>
<b>Uses of Funds:</b>							
General Government:							
Principal Payments	935,000	935,000	1,000,000	-	-100.0%	-	n/a
Interest Payments	104,088	104,088	55,000	-	-100.0%	-	n/a
Miscellaneous	1,000	345	500	-	-100.0%	-	n/a
<b>Total Uses</b>	<b>1,040,088</b>	<b>1,039,433</b>	<b>1,055,500</b>	<b>-</b>	<b>-100.0%</b>	<b>-</b>	<b>n/a</b>
<b>Planned addition to (appropriation of) fund balance</b>	<b>2,000</b>	<b>15,201</b>	<b>(95,500)</b>	<b>5,000</b>	<b>-105.2%</b>	<b>5,000</b>	<b>0.0%</b>
<b>Ending Fund Balance</b>	<b>\$ 131,757</b>	<b>\$ 144,958</b>	<b>\$ 49,458</b>	<b>\$ 54,458</b>	<b>10.1%</b>	<b>\$ 59,458</b>	<b>9.2%</b>

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

	FY2016 Adopted	FY2016 Actual	FY2017 Adopted	FY2018 Proposed	% Change FY17 to FY18	FY2019 Plan	% Change FY18 to FY19
<b>Beginning Fund Balance</b>	\$ 166,235	\$ 166,235	\$ 276,249	\$ 126,249	-54.3%	\$ 126,249	0.0%
<b>Sources of Funds:</b>							
Miscellaneous:							
Interest on Investments	-	3,498	-	-	n/a	-	n/a
Gain/Loss on Investments	-	239	-	-	n/a	-	n/a
Transfer from:							
Stormwater Mgmt Utility	270,516	270,516	14,239	164,239	1053.4%	164,239	0.0%
<b>Total Sources</b>	<b>270,516</b>	<b>274,253</b>	<b>14,239</b>	<b>164,239</b>	<b>1053.4%</b>	<b>164,239</b>	<b>0.0%</b>
<b>Uses of Funds:</b>							
General Government:							
Principal Payments	262,635	66,190	134,343	137,003	2.0%	139,715	2.0%
Interest Payments	7,881	98,048	29,896	27,236	-8.9%	24,524	-10.0%
<b>Total Uses</b>	<b>270,516</b>	<b>164,239</b>	<b>164,239</b>	<b>164,239</b>	<b>0.0%</b>	<b>164,239</b>	<b>0.0%</b>
<b>Planned addition to (appropriation of) fund balance</b>	110,014	110,014	(150,000)	0	-100.0%	0	0.0%
<b>Ending Fund Balance</b>	<b>\$ 166,235</b>	<b>\$ 276,249</b>	<b>\$ 126,249</b>	<b>\$ 126,249</b>	<b>0.0%</b>	<b>\$ 126,250</b>	<b>0.0%</b>

First Florida Government Financing Commission Bond of 2005  
Fund 230

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

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

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

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

	FY2016 Adopted	FY2016 Actual	FY2017 Adopted	FY2018 Proposed	% Change FY17 to FY18	FY2019 Plan	% Change FY18 to FY19
<b>Beginning Fund Balance</b>	\$ 29,150	\$ 29,150	\$ 141,204	\$ 141,204	0.0%	\$ 141,204	0.0%
<b>Sources of Funds:</b>							
Miscellaneous:							
Interest on Investments	-	3,159	-	-	n/a	-	n/a
Gain/Loss on Investments	500	260	-	-	n/a	-	n/a
Unrealized Gain/Loss	-	265	-	-	n/a	-	n/a
Transfer from:							
General Fund	411,746	411,746	-	-	n/a	-	n/a
Stormwater Mgmt Utility	15,000	15,000	-	-	n/a	-	n/a
<b>Total Sources</b>	<b>427,246</b>	<b>430,430</b>	-	-	n/a	-	n/a
<b>Uses of Funds:</b>							
General Government:							
Principal Payments	280,000	-	-	-	n/a	-	n/a
Interest Payments	131,746	65,873	-	-	n/a	-	n/a
Miscellaneous Costs	8,000	9,567	-	-	n/a	-	n/a
Transfer to:							
CIRN 2016A	-	242,937	-	-	n/a	-	n/a
<b>Total Uses</b>	<b>419,746</b>	<b>318,377</b>	-	-	n/a	-	n/a
<b>Planned addition to (appropriation of) fund balance</b>	7,500	112,053	-	-	n/a	-	n/a
<b>Ending Fund Balance</b>	<b>\$ 36,650</b>	<b>\$ 141,204</b>	<b>\$ 141,204</b>	<b>\$ 141,204</b>	<b>0.0%</b>	<b>\$ 141,204</b>	<b>0.0%</b>

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

	<b>FY2016</b>		<b>FY2017</b>		<b>FY2018</b>		<b>% Change</b>	<b>% Change</b>	
	<b>Adopted</b>	<b>FY2016 Actual</b>	<b>Adopted</b>		<b>Proposed</b>		<b>FY17 to</b>	<b>FY18 to</b>	
							<b>FY18</b>	<b>FY2019 Plan</b>	<b>FY19</b>
<b>Beginning Fund Balance</b>	\$ 79,941	\$ 79,941	\$ 82,032	\$	13,032	-84.1%	\$	22,136	69.9%
<b>Sources of Funds:</b>									
Miscellaneous:									
Interest on Investments	-	1,234	-		-	n/a	-	-	n/a
Gain/Loss on Investments	-	966	1,000		1,000	0.0%	1,000	0.0%	
Transfer from:									
General Fund	101,393	101,393	31,393		101,393	223.0%	-	-100.0%	
<b>Total Sources</b>	<b>101,393</b>	<b>103,593</b>	<b>32,393</b>		<b>102,393</b>	<b>216.1%</b>	<b>1,000</b>	<b>-99.0%</b>	
<b>Uses of Funds:</b>									
General Government:									
Principal Payments	91,190	91,190	95,078		91,028	-4.3%	-	-100.0%	
Interest Payments	10,203	10,312	6,315		2,260	-64.2%	-	-100.0%	
<b>Total Uses</b>	<b>101,393</b>	<b>101,502</b>	<b>101,393</b>		<b>93,289</b>	<b>-8.0%</b>	<b>-</b>	<b>-100.0%</b>	
<b>Planned addition to (appropriation of) fund balance</b>	-	2,091	(69,000)		9,104	-113.2%	1,000	-89.0%	
<b>Ending Fund Balance</b>	<b>\$ 79,941</b>	<b>\$ 82,032</b>	<b>\$ 13,032</b>	<b>\$</b>	<b>22,136</b>	<b>69.9%</b>	<b>\$</b>	<b>23,136</b>	<b>4.5%</b>



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: There are no significant changes to fund balance.

	FY2016 Adopted	FY2016 Actual	FY2017 Adopted	FY2018 Proposed	% Change FY17 to FY18	FY2019 Plan	% Change FY18 to FY19
<b>Beginning Fund Balance</b>	\$ (3,710)	\$ (3,710)	\$ 3,694	\$ 3,694	0%	\$ 3,694	0.0%
<b>Sources of Funds:</b>							
Miscellaneous:							
Interest on Investments	500	19,758	-	-	n/a	-	n/a
Transfer from:							
General Fund	113,975	191,975	-	-	n/a	-	n/a
<b>Total Sources</b>	<b>114,475</b>	<b>211,733</b>	<b>-</b>	<b>-</b>	<b>n/a</b>	<b>-</b>	<b>n/a</b>
<b>Uses of Funds:</b>							
General Government:							
Principal Payments	70,000	145,000	-	-	n/a	-	n/a
Interest Payments	43,975	46,975	-	-	n/a	-	n/a
Miscellaneous Costs	3,000	2,767	-	-	n/a	-	n/a
Transfer to:							
CIRN 2016A	-	9,588	-	-	n/a	-	n/a
<b>Total Uses</b>	<b>116,975</b>	<b>204,329</b>	<b>-</b>	<b>-</b>	<b>n/a</b>	<b>-</b>	<b>n/a</b>
<b>Planned addition to (appropriation of) fund balance</b>	<b>(2,500)</b>	<b>7,404</b>	<b>-</b>	<b>-</b>	<b>n/a</b>	<b>-</b>	<b>n/a</b>
<b>Ending Fund Balance</b>	<b>\$ (6,210)</b>	<b>\$ 3,694</b>	<b>\$ 3,694</b>	<b>\$ 3,694</b>	<b>0%</b>	<b>\$ 3,694</b>	<b>0.0%</b>

# 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.

	FY2016		FY2017		FY2018		% Change		% Change				
	Adopted	FY2016 Actual	Adopted	Proposed	FY17 to	FY18	FY2019 Plan	FY18 to	FY19				
Beginning Fund Balance	\$	86,978	\$	86,978	\$	96,787	\$	35,887	-62.9%	\$	36,350	1.3%	
Sources of Funds:													
Miscellaneous:													
Gain/Loss on Investments		-		693		1,000		1,000		0.0%		1,000	0.0%
Transfer from:													
General Fund		314,613		314,613		127,896		187,934		46.9%		187,520	-0.2%
LOGT Capital Prj Fund		562,431		562,431		335,900		335,968		0.0%		335,228	-0.2%
Solid Waste Fund		74,432		74,432		44,453		44,462		0.0%		44,364	-0.2%
Total Sources		951,476		952,169		509,249		569,364		11.8%		568,112	-0.2%
Uses of Funds:													
General Government:													
Principal Payments		540,000		477,684		499,799		526,875		5.4%		552,875	4.9%
Interest Payments		535,600		283,706		68,450		42,026		-38.6%		14,237	-66.1%
Miscellaneous Costs		-		1,900		1,900		-		-100.0%		-	n/a
Transfer to:													
CIRN 2016A		-		179,070		-		-		n/a		-	n/a
Total Uses		1,075,600		942,359		570,149		568,901		-0.2%		567,112	-0.3%
Planned addition to (appropriation of) fund balance													
		(124,124)		9,809		(60,900)		463		-100.8%		1,000	116.2%
Ending Fund Balance	\$	(37,146)	\$	96,787	\$	35,887	\$	36,350		1.3%	\$	37,351	2.8%

## 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.

	FY2016		FY2017		FY2018		% Change		% Change	
	Adopted	FY2016 Actual	Adopted		Proposed		FY17 to FY18	FY2019 Plan	FY18 to FY19	
<b>Beginning Fund Balance</b>	\$ 79,511	\$ 79,511	\$ 100,121		\$ 99,120		-1.0%	\$ 102,674		3.6%
<b>Sources of Funds:</b>										
Miscellaneous:										
Gain/Loss on Investments	-	3,984	2,000		2,000		0.0%	2,000		0.0%
Transfer from:										
General Fund	240,166	240,166	219,864		219,481		-0.2%	222,317		1.3%
<b>Total Sources</b>	<b>240,166</b>	<b>244,150</b>	<b>221,864</b>		<b>221,481</b>		<b>-0.2%</b>	<b>224,317</b>		<b>1.3%</b>
<b>Uses of Funds:</b>										
General Government:										
Principal Payments	125,665	125,665	129,156		129,156		0.0%	132,647		2.7%
Interest Payments	93,976	93,976	90,709		88,771		-2.1%	84,761		-4.5%
Miscellaneous Costs	-	3,900	3,000		-		-100.0%	-		n/a
<b>Total Uses</b>	<b>219,641</b>	<b>223,541</b>	<b>222,865</b>		<b>217,927</b>		<b>-2.2%</b>	<b>217,408</b>		<b>-0.2%</b>
<b>Planned addition to (appropriation of) fund balance</b>	20,525	20,610	(1,001)		3,554		-455.0%	6,909		94.4%
<b>Ending Fund Balance</b>	<b>\$ 100,036</b>	<b>\$ 100,121</b>	<b>\$ 99,120</b>		<b>\$ 102,674</b>		<b>3.6%</b>	<b>\$ 109,583</b>		<b>6.7%</b>

Revenue Refunding Note 2011  
Fund 238

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

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

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

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

	FY2016		FY2017		FY2018		% Change	FY2019 Plan		% Change
	Adopted	FY2016 Actual	Adopted	Proposed	Proposed	FY18 to FY18		FY19 Plan	FY18 to FY19	
<b>Beginning Fund Balance</b>	\$ 13,213	\$ 13,213	\$ 19,170	\$ 19,170	\$ 19,170	0.0%	\$ 19,170	0.0%		
<b>Sources of Funds:</b>										
Miscellaneous:										
Gain/Loss on Investments	-	5,957	-	-	-	n/a	-	n/a		
Transfer from:										
General Fund	688,958	688,958	690,152	685,992	685,992	-0.6%	691,596	0.8%		
<b>Total Sources</b>	<b>688,958</b>	<b>694,915</b>	<b>690,152</b>	<b>685,992</b>	<b>685,992</b>	<b>-0.6%</b>	<b>691,596</b>	<b>0.8%</b>		
<b>Uses of Funds:</b>										
General Government:										
Principal Payments	585,000	585,000	600,000	610,000	610,000	1.7%	630,000	3.3%		
Interest Payments	103,958	103,958	90,152	75,992	75,992	-15.7%	61,596	-18.9%		
<b>Total Uses</b>	<b>688,958</b>	<b>688,958</b>	<b>690,152</b>	<b>685,992</b>	<b>685,992</b>	<b>-0.6%</b>	<b>691,596</b>	<b>0.8%</b>		
<b>Planned addition to (appropriation of) fund balance</b>	-	5,957	-	-	-	n/a	-	n/a		
<b>Ending Fund Balance</b>	<b>\$ 13,213</b>	<b>\$ 19,170</b>	<b>\$ 19,170</b>	<b>\$ 19,170</b>	<b>\$ 19,170</b>	<b>0.0%</b>	<b>\$ 19,170</b>	<b>0.0%</b>		

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

	FY2016		FY2017		FY2018		% Change		% Change	
	Adopted	FY2016 Actual	Adopted	Proposed	FY17 to	FY18	FY2019 Plan	FY18 to	FY19	
Beginning Fund Balance	\$ 32,508	\$ 32,508	\$ 37,267	\$ 12,268	-67.1%	\$ 12,878	5.0%			
Sources of Funds:										
Miscellaneous:										
Gain/Loss on Investments	-	4,759	-	-	n/a	-	n/a			
Transfer from:										
General Fund	429,617	429,617	406,030	427,231	5.2%	433,282	1.4%			
Total Sources	429,617	434,376	406,030	427,231	5.2%	433,282	1.4%			
Uses of Funds:										
General Government:										
Principal Payments	375,000	375,000	385,000	385,000	0.0%	390,000	1.3%			
Interest Payments	54,617	54,617	46,029	41,621	-9.6%	32,747	-21.3%			
Total Uses	429,617	429,617	431,029	426,621	-1.0%	422,747	-0.9%			
Planned addition to (appropriation of) fund balance	-	4,759	(24,999)	610	-102.4%	10,535	1626.3%			
Ending Fund Balance	\$ 32,508	\$ 37,267	\$ 12,268	\$ 12,878	5.0%	\$ 23,413	81.8%			

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.

	FY2016 Adopted	FY2016 Actual	FY2017 Adopted	FY2018 Proposed	% Change FY17 to FY18	FY2019 Plan	% Change FY18 to FY19
<b>Beginning Fund Balance</b>	\$ 22,006	\$ 22,006	\$ 46,373	\$ 44,873	-3.2%	\$ 64,033	42.7%
<b>Sources of Funds:</b>							
Miscellaneous:							
Gain/Loss on Investments	-	14,367	-	-	n/a	-	n/a
Transfer from:							
General Fund	1,641,200	1,651,200	1,635,120	1,638,440	0.2%	1,640,920	0.2%
<b>Total Sources</b>	<b>1,641,200</b>	<b>1,665,567</b>	<b>1,635,120</b>	<b>1,638,440</b>	<b>0.2%</b>	<b>1,640,920</b>	<b>0.2%</b>
<b>Uses of Funds:</b>							
General Government:							
Principal Payments	1,295,000	1,295,000	1,320,000	1,320,000	0.0%	1,355,000	2.7%
Interest Payments	346,200	346,200	315,120	299,280	-5.0%	267,180	-10.7%
Debt Service Fees	-	-	1,500	-	-100.0%	-	n/a
<b>Total Uses</b>	<b>1,641,200</b>	<b>1,641,200</b>	<b>1,636,620</b>	<b>1,619,280</b>	<b>-1.1%</b>	<b>1,622,180</b>	<b>0.2%</b>
<b>Planned addition to (appropriation of) fund balance</b>	-	24,367	(1,500)	19,160	-1377.3%	18,740	-2.2%
<b>Ending Fund Balance</b>	<b>\$ 22,006</b>	<b>\$ 46,373</b>	<b>\$ 44,873</b>	<b>\$ 64,033</b>	<b>42.7%</b>	<b>\$ 82,773</b>	<b>29.3%</b>

**Capital Improvement Revenue Bond Series 2014**  
**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.

	FY2016 Adopted	FY2016 Actual	FY2017 Adopted	FY2018 Proposed	% Change FY17 to FY18	FY2019 Plan	% Change FY18 to FY19
<b>Beginning Fund Balance</b>	\$ 13,811	\$ 13,811	\$ 179,085	\$ 179,084	0.0%	\$ 187,212	4.5%
<b>Sources of Funds:</b>							
Miscellaneous:							
Gain/Loss on Investments	-	15,731	-	-	n/a	-	n/a
Transfer from:							
General Fund	1,034,899	1,034,899	885,099	884,244	-0.1%	886,981	0.3%
<b>Total Sources</b>	<b>1,034,899</b>	<b>1,050,630</b>	<b>885,099</b>	<b>884,244</b>	<b>-0.1%</b>	<b>886,981</b>	<b>0.3%</b>
<b>Uses of Funds:</b>							
General Government:							
Principal Payments	510,000	436,305	449,138	449,138	0.0%	466,248	3.8%
Interest Payments	524,899	449,051	435,962	426,979	-2.1%	408,671	-4.3%
<b>Total Uses</b>	<b>1,034,899</b>	<b>885,356</b>	<b>885,100</b>	<b>876,116</b>	<b>-1.0%</b>	<b>874,919</b>	<b>-0.1%</b>
<b>Planned addition to (appropriation of) fund balance</b>	-	165,274	(1)	8,128	-812851.0%	12,062	48.4%
<b>Ending Fund Balance</b>	<b>\$ 13,811</b>	<b>\$ 179,085</b>	<b>\$ 179,084</b>	<b>\$ 187,212</b>	<b>4.5%</b>	<b>\$ 199,274</b>	<b>6.4%</b>

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

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

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

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

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

	<b>FY2016 Adopted</b>		<b>FY2016 Actual</b>		<b>FY2017 Adopted</b>		<b>FY2018 Proposed</b>		<b>% Change FY17 to FY18</b>	<b>FY2019 Plan</b>	<b>% Change FY18 to FY19</b>
<b>Beginning Fund Balance</b>	\$	-	\$	-	\$	21	\$	21	0.0%	\$ (52,496)	-254566.2%
<b>Sources of Funds:</b>											
Miscellaneous:											
Gain/Loss on Investments	-		21		-		-		n/a	-	n/a
Debt Issuance	-		11,970,000		-		-		n/a	-	n/a
Transfer from:											
Bond Issue 2009	-		179,070		-		-		n/a	-	n/a
FFGFC 2005	-		242,937		-		-		n/a	-	n/a
FFGFC 2007	-		9,588		-		-		n/a	-	n/a
General Fund	-		-		226,746		371,901		64.0%	416,612	12.0%
LOGT (341)	-		1,596,164		93,944		176,658		88.0%	197,896	12.0%
<b>Total Sources</b>	-		<b>13,997,779</b>		<b>320,690</b>		<b>548,559</b>		<b>71.1%</b>	<b>614,508</b>	<b>12.0%</b>
<b>Uses of Funds:</b>											
General Government:											
Miscellaneous Fees	-		44,855		-		-		n/a	-	n/a
Debt Service - Adv Refunding	-		2,027,758		-		-		n/a	-	n/a
Deposit Refund Escrow Acct	-		11,925,145		-		-		n/a	-	n/a
Principal Payments	-		-		47,584		331,056		595.7%	409,222	23.6%
Interest Payments	-		-		273,106		270,020		-1.1%	260,763	-3.4%
<b>Total Uses</b>	-		<b>13,997,758</b>		<b>320,690</b>		<b>601,076</b>		<b>87.4%</b>	<b>669,985</b>	<b>11.5%</b>
<b>Planned addition to (appropriation of) fund balance</b>	-		21		-		(52,517)		n/a	(55,477)	5.6%
<b>Ending Fund Balance</b>	\$	-	\$	21	\$	21	\$	(52,496)	-254566.2%	\$ (107,973)	105.7%



**Capital Improvement Revenue Refunding Note 2016B**  
**Fund 244**

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

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

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

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

	FY2016 Adopted		FY2016 Actual		FY2017 Adopted		FY2018 Proposed		% Change FY17 to FY18	FY2019 Plan		% Change FY18 to FY19
<b>Beginning Fund Balance</b>	\$	-	\$	-	\$	12	\$	12	0.0%	\$	4,072	33388.2%
<b>Sources of Funds:</b>												
Miscellaneous:												
Debt Issuance		-		6,630,000		-		-	n/a		-	n/a
Gain/Loss on Investments		-		12		-		-	n/a		-	n/a
Transfer from:												
LOGT (341)		-		-		166,192		529,620	218.7%		525,560	-0.8%
<b>Total Sources</b>		-		<b>6,630,012</b>		<b>166,192</b>		<b>529,620</b>	<b>218.7%</b>		<b>525,560</b>	<b>-0.8%</b>
<b>Uses of Funds:</b>												
General Government:												
Issuance Expense				33,836		-		-	n/a		-	n/a
Miscellaneous Fees				-		-			n/a		-	n/a
Principal Payments				-		-		380,000	n/a		390,000	2.6%
Interest Payments				-		166,192		145,560	-12.4%		136,320	-6.3%
Transfer to:												
Capital Project Fund (356)				6,596,164		-		-	n/a		-	n/a
<b>Total Uses</b>		-		<b>6,630,000</b>		<b>166,192</b>		<b>525,560</b>	<b>216.2%</b>		<b>526,320</b>	<b>0.1%</b>
<b>Planned addition to (appropriation of) fund balance</b>		-		12		-		4,060	n/a		(760)	-118.7%
<b>Ending Fund Balance</b>	\$	-	\$	12	\$	12	\$	4,072	33388.2%	\$	3,312	-18.7%

**FY17 Debt Service Fund  
Fund 245**

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

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

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

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

	FY2016 Adopted		FY2016 Actual		FY2017 Adopted		FY2018 Proposed		% Change FY17 to FY18	FY2019 Plan	% Change FY18 to FY19
<b>Beginning Fund Balance</b>	\$	-	\$	-	\$	-	\$	-	n/a	\$ 648,750	n/a
<b>Sources of Funds:</b>											
Miscellaneous:											
Debt Issuance		-		-		9,250,000		648,750	-93.0%	652,375	0.6%
<b>Total Sources</b>		-		-		<b>9,250,000</b>		<b>648,750</b>	-93.0%	<b>652,375</b>	<b>0.6%</b>
<b>Uses of Funds:</b>											
General Government:											
Issuance Fees				-		50,000			-100.0%	-	n/a
Transfer to:											
Capital Project Fund (357)				-		9,200,000			-100.0%	-	n/a
<b>Total Uses</b>		-		-		<b>9,250,000</b>		-	-100.0%	-	n/a
<b>Planned addition to (appropriation of) fund balance</b>		-		-		-		648,750	n/a	652,375	0.6%
<b>Ending Fund Balance</b>	\$	-	\$	-	\$	-	\$	<b>648,750</b>	n/a	\$ 1,301,125	100.6%

## 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	FY17 Capital Projects Bond	Beazer Settlement Capital Projects
Capital Improvement Revenue Note 2016B		

All Capital Projects Funds  
Summary of Revenues and Expenses

	FY2016 Adopted	FY2016 Actual	FY2017 Adopted	FY2018 Proposed	% Change FY17 to FY18	FY2019 Plan	% Change FY18 to FY19
<b>Beginning Fund Balance</b>	<b>\$ 45,082,790</b>	<b>\$ 45,082,790</b>	<b>\$ 31,648,730</b>	<b>\$ 32,235,695</b>	<b>39.9%</b>	<b>\$ 32,909,764</b>	<b>2.1%</b>
<b>Sources of Funds by Category:</b>							
Taxes	1,800,000	2,228,229	1,900,000	1,900,000	17.3%	1,900,000	0.0%
Charges for Services	-	12,900	-	-	n/a	-	n/a
Miscellaneous Revenues	637,878	1,093,200	360,000	1,109,206	203.7%	-	-100.0%
Transfers	3,929,515	4,153,406	15,054,515	4,492,221	-72.4%	3,929,515	-12.5%
<b>Total Sources</b>	<b>6,367,393</b>	<b>7,487,735</b>	<b>17,314,515</b>	<b>7,501,427</b>	<b>-56.8%</b>	<b>5,829,515</b>	<b>-22.3%</b>
<b>Uses of Funds:</b>							
General Government	425,000	726,416	7,307,000	625,000	-90.1%	325,000	-48.0%
Public Safety	721,726	1,217,016	5,201,000	1,524,424	-76.6%	1,068,565	-29.9%
Physical Environment	-	223,524	-	-	n/a	-	n/a
Transportation	3,176,629	9,377,680	2,255,346	2,267,256	315.8%	4,623,705	103.9%
Economic Environment	10,000	1,257,197	10,000	10,000	12472.0%	10,000	0.0%
Human Services	150,762	891,343	79,572	598,170	1020.2%	608,499	1.7%
Cultural & Recreation	561,446	4,212,078	763,596	124,000	451.6%	124,000	0.0%
Transfers to Other Funds	1,002,431	1,016,975	1,036,036	775,968	-1.8%	775,968	0.0%
<b>Total Uses</b>	<b>6,047,994</b>	<b>18,922,227</b>	<b>16,652,550</b>	<b>5,924,818</b>	<b>13.6%</b>	<b>7,535,737</b>	<b>27.2%</b>
<b>Planned addition to (appropriation of) fund balance</b>	<b>319,399</b>	<b>(11,434,492)</b>	<b>661,965</b>	<b>1,576,609</b>	<b>-1827.4%</b>	<b>(1,706,222)</b>	<b>-208.2%</b>
<b>Ending Fund Balance</b>	<b>\$ 45,402,189</b>	<b>\$ 33,648,298</b>	<b>\$ 32,310,695</b>	<b>\$ 33,812,304</b>	<b>4.1%</b>	<b>\$ 31,203,542</b>	<b>-7.7%</b>

**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:** The large reduction in fund balance is a result of the completion of the multiyear Police Department Headquarters in FY2014. 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.

	<b>FY2016 Adopted</b>	<b>FY2016 Actual</b>	<b>FY2017 Adopted</b>	<b>FY2018 Proposed</b>	<b>% Change FY17 to FY18</b>	<b>FY2019 Plan</b>	<b>% Change FY18 to FY19</b>
<b>Beginning Fund Balance</b>	<b>\$ 6,501,506</b>	<b>\$ 6,501,506</b>	<b>\$ 3,385,615</b>	<b>\$ 3,477,010</b>	<b>2.7%</b>	<b>\$ 3,454,064</b>	<b>-0.7%</b>
<b>Sources of Funds:</b>							
Miscellaneous:							
Gain/Loss on Investments	119,097	-	120,000	-	-100.0%	-	n/a
Donations/Contributions	-	30,604	-	-	n/a	-	n/a
Transfers:							
General Fund (001)	317,446	353,454	2,242,446	866,729	-61.3%	317,446	-63.4%
Facility Maintenance Fund (351)	-	5,000	-	-	n/a	-	n/a
FL Bldg Code (416)	-	182,883	-	-	n/a	-	n/a
<b>Total Sources</b>	<b>436,543</b>	<b>571,941</b>	<b>2,362,446</b>	<b>866,729</b>	<b>-63.3%</b>	<b>317,446</b>	<b>-63.4%</b>
<b>Uses of Funds:</b>							
General Government:							
ADA Compliance	-	1,419	-	-	n/a	-	n/a
Army Reserve Bldg Repairs	-	18,598	-	-	n/a	-	n/a
City Equipment - CoxCom Capital	-	28,024	-	-	n/a	-	n/a
E/Gov Software & Hardware	-	58,382	-	-	n/a	-	n/a
ERP/Technology Investment	-	-	1,925,000	-	-100.0%	-	n/a
GS Unscheduled Repairs	-	13,174	-	-	n/a	-	n/a
Info Tech Network Equip	-	62,121	-	-	n/a	-	n/a
Public Facilities Upgrades	-	1,345	-	-	n/a	-	n/a
Security Access System	-	20,081	-	-	n/a	-	n/a
Other Misc. Projects	-	400	-	-	n/a	-	n/a
Public Safety:							
F/S HVAC, Roof, Plumbing, Electric	-	-	-	22,457	n/a	-	-100.0%
GFR Equipment Replacement	-	-	-	171,101	n/a	-	-100.0%
Fire Station 1	-	440,688	-	-	n/a	-	n/a
GPD Property & Evidence Building Roof	-	11,308	-	-	n/a	-	n/a
GPD Body Worn Cameras	-	-	-	100,000	n/a	81,729	-18.3%
GPD Taser Program	-	-	-	63,165	n/a	65,717	4.0%
GPD It Replacement/Support (Fiber)	-	-	-	92,210	n/a	-	-100.0%
GPD It Replacement/Support (Server Backup)	-	-	-	112,702	n/a	30,000	-73.4%

General Capital Projects Fund  
Fund 302

	FY2016 Adopted	FY2016 Actual	FY2017 Adopted	FY2018 Proposed	% Change FY17 to FY18	FY2019 Plan	% Change FY18 to FY19
<b>Uses of Funds (continued):</b>							
Physical Environment:							
Depot Avenue Facility	-	142,561	-	-	n/a	-	n/a
Transportation:							
Bicycle & Pedestrian Connect	-	33,877	-	-	n/a	-	n/a
Depot Avenue	-	79,456	-	-	n/a	-	n/a
8th Avenue Project	-	2,058,447	-	-	n/a	-	n/a
Gen. Roadway Resurfacing	-	-	-	-	n/a	-	n/a
Median Project	15,000	8,463	-	15,000	n/a	15,000	0.0%
Parking Garage Maintenance/Repairs	-	-	-	91,040	n/a	-	-100.0%
NW 2nd Street Sidewalk	-	-	-	97,000	n/a	-	-100.0%
LED Lighting: Neighborhood Pilot Prg	-	25,000	-	-	n/a	-	n/a
RTS Video Surveillance Equip	-	24,220	-	-	n/a	-	n/a
Sidewalk Construction	100,000	106,478	100,000	100,000	0.0%	100,000	0.0%
Enviromental Consulting	-	68,160	-	-	n/a	-	n/a
Traffic Management System	-	456,345	-	-	n/a	-	n/a
2nd Street Concept Design	-	9,706	-	-	n/a	-	n/a
Economic Environment:							
GTEC Capital Improvements	-	2,104	-	-	n/a	-	n/a
Human Services:					n/a		
FM Administration	30,084	-	-	-	n/a	-	n/a
Custodial Services	20,826	-	28,605	-	-100.0%	-	n/a
Cultural & Recreation:							
ADA Compliance Projects	-	11,250	-	-	n/a	-	n/a
AED Replacement/Purchase	12,560	-	-	-	n/a	-	n/a
Bivens Arm Marsh Restoration	177,446	190	72,554	-	-100.0%	-	n/a
Boardwalk Replacement	12,440	1,441	25,000	25,000	0.0%	25,000	0.0%
Cone Park Upgrades	-	-	104,892	-	-100.0%	-	n/a
Greentree/Kiwanis Park	-	1,855	-	-	n/a	-	n/a
Median Project	-	-	15,000	-	-100.0%	-	n/a
Roper Park Project	-	2,740	-	-	n/a	-	n/a
<b>Total Uses</b>	<b>368,356</b>	<b>3,687,832</b>	<b>2,271,051</b>	<b>889,675</b>	<b>-60.8%</b>	<b>317,446</b>	<b>-64.3%</b>
<b>Planned addition to (appropriation of) fund balance</b>	<b>68,187</b>	<b>(3,115,891)</b>	<b>91,395</b>	<b>(22,946)</b>	<b>-125.1%</b>	<b>-</b>	<b>-100.0%</b>
<b>Ending Fund Balance</b>	<b>\$ 6,569,693</b>	<b>\$ 3,385,615</b>	<b>\$ 3,477,010</b>	<b>\$ 3,454,064</b>	<b>-0.7%</b>	<b>\$ 3,454,064</b>	<b>0.0%</b>

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.

	FY2016 Adopted	FY2016 Actual	FY2017 Adopted	FY2018 Proposed	% Change FY17 to FY18	FY2019 Plan	% Change FY18 to FY19
<b>Beginning Fund Balance</b>	\$ 12,419	\$ 12,419	\$ 12,783	\$ 12,783	0.0%	\$ 12,783	0.0%
<b>Sources of Funds:</b>							
Miscellaneous:							
Gain/Loss on Investments	-	364	-	-	n/a	-	n/a
<b>Total Sources</b>	-	364	-	-	n/a	-	n/a
<b>Uses of Funds:</b>							
Capital Projects	-	-	-	-	n/a	-	n/a
<b>Total Uses</b>	-	-	-	-	n/a	-	n/a
<b>Planned addition to (appropriation of) fund balance</b>	-	364	-	-	n/a	-	n/a
<b>Ending Fund Balance</b>	\$ 12,419	\$ 12,783	\$ 12,783	\$ 12,783	0.0%	\$ 12,783	0.0%

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

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

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

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

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

The fund balance within this fund is assigned.

	FY2016 Adopted	FY2016 Actual	FY2017 Adopted	FY2018 Proposed	% Change FY17 to FY18	FY2019 Plan	% Change FY18 to FY19
<b>Beginning Fund Balance</b>	\$ 1,550,636	\$ 1,550,636	\$ 1,314,990	\$ 1,339,990	-13.6%	\$ 1,339,990	0.0%
<b>Sources of Funds:</b>							
Miscellaneous:							
Gain/Loss on Investments	-	44,121	25,000	-	-100.0%	-	n/a
<b>Total Sources</b>	-	<b>44,121</b>	<b>25,000</b>	-	-100.0%	-	n/a
<b>Uses of Funds:</b>							
Physical Environment:							
Hunter & Lane Parcel	-	54,343	-	-	n/a	-	n/a
Greentree Park Addition	-	1,900	-	-	n/a	-	n/a
Ridgeview Baptice Church	-	157,910	-	-	n/a	-	n/a
Clarence R. Kelly Comm. Ctr	-	65,613	-	-	n/a	-	n/a
<b>Total Uses</b>	-	<b>279,767</b>	-	-	n/a	-	n/a
<b>Planned addition to (appropriation of) fund balance</b>	-	(235,646)	25,000	-	-100.0%	-	n/a
<b>Ending Fund Balance</b>	\$ 1,550,636	\$ 1,314,990	\$ 1,339,990	\$ 1,339,990	0.0%	\$ 1,339,990	0.0%



**FY1996 Road Improvement Fund**  
**Fund 323**

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

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

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

**Fund Balance:** 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.

	<b>FY2016</b>		<b>FY2017</b>		<b>FY2018</b>		<b>% Change</b>		<b>% Change</b>	
	<b>Adopted</b>	<b>FY2016 Actual</b>	<b>Adopted</b>		<b>Proposed</b>		<b>FY17 to</b>	<b>FY2019 Plan</b>	<b>FY18 to</b>	
							<b>FY18</b>		<b>FY19</b>	
<b>Beginning Fund Balance</b>	\$ 63,602	\$ 63,602	\$ 65,450		\$ 65,450		2.9%	\$ 65,450	0.0%	
<b>Sources of Funds:</b>										
Miscellaneous:										
Gain/Loss on Investments	-	1,848	-		5,000		170.6%	-	-100.0%	
<b>Total Sources</b>	-	<b>1,848</b>	-		<b>5,000</b>		<b>170.6%</b>	-	<b>-100.0%</b>	
<b>Uses of Funds:</b>										
Transportation:										
NW 2nd Street Sidewalk	-	-	-		5,000		n/a	-	-100.0%	
<b>Total Uses</b>	-	-	-		<b>5,000</b>		<b>n/a</b>	-	<b>-100.0%</b>	
<b>Planned addition to</b>										
<b>(appropriation of) fund balance</b>	-	1,848	-		-		-100.0%	-	n/a	
<b>Ending Fund Balance</b>	\$ 63,602	\$ 65,450	\$ 65,450		\$ 65,450		0.0%	\$ 65,450	0.0%	

**FFGFC 2002 Capital Projects Fund**  
**Fund 328**

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

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

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

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

The fund balance within this fund is assigned.

	<b>FY2016 Adopted</b>	<b>FY2016 Actual</b>	<b>FY2017 Adopted</b>	<b>FY2018 Proposed</b>	<b>% Change FY17 to FY18</b>	<b>FY2019 Plan</b>	<b>% Change FY18 to FY19</b>
<b>Beginning Fund Balance</b>	\$ 625,285	\$ 625,285	\$ 590,364	\$ 525,364	-16.0%	\$ 525,364	0.0%
<b>Sources of Funds:</b>							
Miscellaneous:							
Gain/Loss on Investments	-	18,556	-	10,246	-44.8%	-	-100.0%
<b>Total Sources</b>	-	<b>18,556</b>	-	<b>10,246</b>	<b>-44.8%</b>	-	<b>-100.0%</b>
<b>Uses of Funds:</b>							
General Government:							
Info Tech Network Equip	-	34,079	-	-	-100.0%	-	n/a
Public Safety:							
FS Exhaust System	-	-	-	10,246	n/a	-	-100.0%
PW Management System	-	9,209	-	-	-100.0%	-	n/a
Economic Environment:							
Depot Park Tree Mitigation	-	7,341	-	-	-100.0%	-	n/a
Culture & Recreation:							
Ironwood Cart Paths	-	2,848	-	-	-100.0%	-	n/a
Smokey Bear Restrooms	-	-	65,000	-	n/a	-	n/a
<b>Total Uses</b>	-	<b>53,477</b>	<b>65,000</b>	<b>10,246</b>	<b>-80.8%</b>	-	<b>-100.0%</b>
<b>Planned addition to (appropriation of) fund balance</b>	-	(34,921)	(65,000)	-	-100.0%	-	n/a
<b>Ending Fund Balance</b>	\$ 625,285	\$ 590,364	\$ 525,364	\$ 525,364	-11.0%	\$ 525,364	0.0%

**FFGFC 2002 Fifth Ave/Pleasant Street Projects Fund**  
**Fund 330**

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

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

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

**Fund Balance:** 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.

	<b>FY2016</b>		<b>FY2017</b>		<b>FY2018</b>		<b>% Change</b>		<b>% Change</b>	
	<b>Adopted</b>	<b>FY2016 Actual</b>	<b>Adopted</b>		<b>Proposed</b>		<b>FY17 to</b>	<b>FY2019 Plan</b>	<b>FY18 to</b>	
							<b>FY18</b>		<b>FY19</b>	
<b>Beginning Fund Balance</b>	\$ 77,156	\$ 77,156	\$ 7,968		\$ 7,968		-89.7%	\$ 7,968		0.0%
<b>Sources of Funds:</b>										
Miscellaneous:										
Gain/Loss on Investments	-	1,407	-		-		-100.0%	-		n/a
<b>Total Sources</b>	-	<b>1,407</b>	-		-		-100.0%	-		n/a
<b>Uses of Funds:</b>										
Economic Environment:										
Capital Projects	-	70,595	-		-		-100.0%	-		n/a
<b>Total Uses</b>	-	<b>70,595</b>	-		-		-100.0%	-		n/a
<b>Planned addition to</b>										
<b>(appropriation of) fund balance</b>	-	(69,188)	-		-		-100.0%	-		n/a
<b>Ending Fund Balance</b>	\$ 77,156	\$ 7,968	\$ 7,968		\$ 7,968		0.0%	\$ 7,968		0.0%

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

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

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

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

Fund Balance: The reduction of fund balance reflects the completion of projects previously budgeted.

The fund balance within this fund is restricted.

	FY2016		FY2017		FY2018		% Change	FY2019 Plan		% Change
	Adopted	FY2016 Actual	Adopted		Proposed		FY17 to FY18			FY18 to FY19
<b>Beginning Fund Balance</b>	\$ 934	\$ 934	\$ 952		\$ 952		1.9%	\$ 1,912		100.8%
<b>Sources of Funds:</b>										
Miscellaneous:										
Gain/Loss on Investments	-	18	-		960		5233.3%	-		-100.0%
<b>Total Sources</b>	-	18	-		960		5233.3%	-		-100.0%
<b>Uses of Funds:</b>										
Transportation:										
Parking Garage Maint/Repairs	-	-	-		960		n/a	-		-100.0%
<b>Total Uses</b>	-	-	-		-		n/a	-		n/a
<b>Planned addition to (appropriation of) fund balance</b>	-	18	-		960		5233.3%	-		-100.0%
<b>Ending Fund Balance</b>	\$ 934	\$ 952	\$ 952		\$ 1,912		100.8%	\$ 1,912		0.0%

**FFGFC 2005 Capital Projects Fund**  
**Fund 332**

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

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

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

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

The fund balance within this fund is assigned.

	<b>FY2016</b>		<b>FY2017</b>		<b>FY2018</b>		<b>% Change</b>	<b>% Change</b>	
	<b>Adopted</b>	<b>FY2016 Actual</b>	<b>Adopted</b>		<b>Proposed</b>		<b>FY17 to</b>	<b>FY2019 Plan</b>	<b>FY18 to</b>
							<b>FY18</b>		<b>FY19</b>
<b>Beginning Fund Balance</b>	<b>\$ 198,101</b>	<b>\$ 198,101</b>	<b>\$ 142,874</b>	<b>\$</b>	<b>122,874</b>	<b>-38.0%</b>	<b>\$</b>	<b>122,874</b>	<b>0.0%</b>
<b>Sources of Funds:</b>									
Miscellaneous:									
Gain/Loss on Investments	-	5,609	-		5,000	-10.9%	-	-	-100.0%
<b>Total Sources</b>	<b>-</b>	<b>5,609</b>	<b>-</b>		<b>5,000</b>	<b>-10.9%</b>	<b>-</b>	<b>-</b>	<b>-100.0%</b>
<b>Uses of Funds:</b>									
General Government:									
Downtown Plaze Imprv	-	5,544	-		-	-100.0%	-	-	n/a
ERP/Technology Investment	-	-	20,000		-	n/a	-	-	n/a
OLB Lobby Renovations	-	-	-		5,000	n/a	-	-	-100.0%
Public Safety:									
Vehicle Video Cameras	-	11,091	-		-	-100.0%	-	-	n/a
Transportation:									
S.W. 2nd Avenue	-	26,584	-		-	-100.0%	-	-	n/a
Economic Environment:									
Eastside TIF Projects	-	17,616	-		-	-100.0%	-	-	n/a
<b>Total Uses</b>	<b>-</b>	<b>60,836</b>	<b>20,000</b>		<b>5,000</b>	<b>-91.8%</b>	<b>-</b>	<b>-</b>	<b>-100.0%</b>
<b>Planned addition to</b>									
<b>(appropriation of) fund balance</b>	<b>-</b>	<b>(55,227)</b>	<b>(20,000)</b>		<b>-</b>	<b>n/a</b>	<b>-</b>	<b>-</b>	<b>n/a</b>
<b>Ending Fund Balance</b>	<b>\$ 198,101</b>	<b>\$ 142,874</b>	<b>\$ 122,874</b>	<b>\$</b>	<b>122,874</b>	<b>-14.0%</b>	<b>\$</b>	<b>122,874</b>	<b>0.0%</b>

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

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

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

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

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

The fund balance within this fund is restricted.

	<b>FY2016</b>		<b>FY2017</b>		<b>FY2018</b>		<b>% Change</b>		<b>% Change</b>	
	<b>Adopted</b>	<b>FY2016 Actual</b>	<b>Adopted</b>		<b>Proposed</b>		<b>FY17 to</b>	<b>FY2019 Plan</b>	<b>FY18 to</b>	
							<b>FY18</b>		<b>FY19</b>	
<b>Beginning Fund Balance</b>	<b>\$ 133,960</b>	<b>\$ 133,960</b>	<b>\$ 296</b>		<b>\$ 296</b>		<b>-99.8%</b>	<b>\$ 296</b>		<b>0.0%</b>
<b>Sources of Funds:</b>										
Miscellaneous:										
Gain/Loss on Investments	-	296	-		-		<b>-100.0%</b>	-		<b>n/a</b>
<b>Total Sources</b>	<b>-</b>	<b>296</b>	<b>-</b>		<b>-</b>		<b>-100.0%</b>	<b>-</b>		<b>n/a</b>
<b>Uses of Funds:</b>										
Transfers:										
SMUF Surcharge Fund (414)	-	133,960	-		-		<b>-100.0%</b>	-		<b>n/a</b>
<b>Total Uses</b>	<b>-</b>	<b>133,960</b>	<b>-</b>		<b>-</b>		<b>-100.0%</b>	<b>-</b>		<b>n/a</b>
<b>Planned addition to</b>										
<b>(appropriation of) fund balance</b>	<b>-</b>	<b>(133,664)</b>	<b>-</b>		<b>-</b>		<b>-100.0%</b>	<b>-</b>		<b>n/a</b>
<b>Ending Fund Balance</b>	<b>\$ 133,960</b>	<b>\$ 296</b>	<b>\$ 296</b>		<b>\$ 296</b>		<b>0.0%</b>	<b>\$ 296</b>		<b>0.0%</b>

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

The fund balance within this fund is assigned.

	<b>FY2016</b>		<b>FY2017</b>		<b>FY2018</b>		<b>% Change</b>		<b>% Change</b>	
	<b>Adopted</b>	<b>FY2016 Actual</b>	<b>Adopted</b>		<b>Proposed</b>		<b>FY17 to</b>	<b>FY2019 Plan</b>	<b>FY18 to</b>	
							<b>FY18</b>		<b>FY19</b>	
<b>Beginning Fund Balance</b>	<b>\$ 440</b>	<b>\$ 440</b>	<b>\$ 440</b>		<b>\$ 440</b>		<b>0.0%</b>	<b>\$ 440</b>	<b>0.0%</b>	
<b>Sources of Funds:</b>										
Intergovernmental:										
Contributions - GRU	-	-	-		-		n/a	-	n/a	
Miscellaneous:										
Gain/Loss on Investments	-	-	-		-		n/a	-	n/a	
Transfer from:										
Fleet Fund (501)	-	-	-		-		n/a	-	n/a	
SMUF Fund (414)	-	-	-		-		n/a	-	n/a	
<b>Total Sources</b>	<b>-</b>	<b>-</b>	<b>-</b>		<b>-</b>		<b>n/a</b>	<b>-</b>	<b>n/a</b>	
<b>Uses of Funds:</b>										
General Government:										
Centralized Garage	-	-	-		-		n/a	-	n/a	
Equipment & Tools	-	-	-		-		n/a	-	n/a	
Transfers:										
Fleet Replacement (501)	-	-	-		-					
Art in Public Places (619)	-	-	-		-		n/a	-	n/a	
<b>Total Uses</b>	<b>-</b>	<b>-</b>	<b>-</b>		<b>-</b>		<b>n/a</b>	<b>-</b>	<b>n/a</b>	
<b>Planned addition to</b>										
<b>(appropriation of) fund balance</b>	<b>-</b>	<b>-</b>	<b>-</b>		<b>-</b>		<b>n/a</b>	<b>-</b>	<b>n/a</b>	
<b>Ending Fund Balance</b>	<b>\$ 440</b>	<b>\$ 440</b>	<b>\$ 440</b>		<b>\$ 440</b>		<b>0.0%</b>	<b>\$ 440</b>	<b>0.0%</b>	

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

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

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

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

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

The fund balance within this fund is assigned.

	FY2016 Adopted	FY2016 Actual	FY2017 Adopted	FY2018 Proposed	% Change FY17 to FY18	FY2019 Plan	% Change FY18 to FY19
<b>Beginning Fund Balance</b>	\$ 2,917,665	\$ 2,917,665	\$ 2,200,304	\$ 2,110,304	-27.7%	\$ 2,110,304	0.0%
<b>Sources of Funds:</b>							
Miscellaneous:							
Gain/Loss on Investments	-	81,102	30,000	65,000	-19.9%	-	-100.0%
<b>Total Sources</b>	-	<b>81,102</b>	<b>30,000</b>	<b>65,000</b>	<b>-19.9%</b>	-	<b>-100.0%</b>
<b>Uses of Funds:</b>							
General Government:							
ADA Compliance Projects	-	-	-	-	n/a	-	n/a
Army Reserve - Abatement	-	12,132	-	-	-100.0%	-	n/a
City Hall Renovations	-	-	-	20,000	n/a	-	-100.0%
ERP/Technology Investment	-	-	120,000	-	n/a	-	n/a
OLB Lobby Renovations	-	-	-	45,000	n/a	-	-100.0%
PC Replacement Plan	-	-	-	-	n/a	-	n/a
Public Facilities Master Plan	-	-	-	-	n/a	-	n/a
Public Safety:							
Computer Aided Dispatch	-	-	-	-	n/a	-	n/a
Fire Station 5 Renovations	-	23,020	-	-	-100.0%	-	n/a
GFR Emergency Generators	-	1,441	-	-	-100.0%	-	n/a
GFR Personal Alert Safety	-	-	-	-	n/a	-	n/a
GFR Fire Station 1 Design	-	-	-	-	n/a	-	n/a
GPD Dual Authentication	-	3,200	-	-	-100.0%	-	n/a
GPD Headquarters Annex	-	-	-	-	n/a	-	n/a
Transportation:							
Depot Ave-Arsenic Remed.	-	-	-	-	n/a	-	n/a
Traffic Management System	-	97,039	-	-	-100.0%	-	n/a
Economic Environment:							
Economic Development Prjts	-	81,477	-	-	-100.0%	-	n/a
SEGRI	-	81,085	-	-	-100.0%	-	n/a
General Svc Administration	-	-	-	-	n/a	-	n/a
Cultural & Recreation:							
Brick Repair @ Bo Diddley Com	-	20,653	-	-	-100.0%	-	n/a
Cofrin/Beville Restoration	-	17,626	-	-	-100.0%	-	n/a
Depot Park Recreation Prjs.	-	346,214	-	-	-100.0%	-	n/a
Plaza Improvements	-	99,027	-	-	-100.0%	-	n/a
Morningside Roof	-	1,005	-	-	-100.0%	-	n/a
Transfer to:					n/a		n/a
Misc. Grants Fund (115)	-	14,544	-	-	-100.0%	-	n/a
<b>Total Uses</b>	-	<b>798,463</b>	<b>120,000</b>	<b>65,000</b>	<b>-91.9%</b>	-	<b>-100.0%</b>
<b>Planned addition to (appropriation of) fund balance</b>	-	(717,361)	(90,000)	-	-100.0%	-	n/a
<b>Ending Fund Balance</b>	\$ 2,917,665	\$ 2,200,304	\$ 2,110,304	\$ 2,110,304	-4.1%	\$ 2,110,304	0.0%



**Kennedy Homes Acquisition/Demolition Fund**  
**Fund 336**

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

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

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

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

The fund balance within this fund is assigned.

	<b>FY2016 Adopted</b>	<b>FY2016 Actual</b>	<b>FY2017 Adopted</b>	<b>FY2018 Proposed</b>	<b>% Change FY17 to FY18</b>	<b>FY2019 Plan</b>	<b>% Change FY18 to FY19</b>
<b>Beginning Fund Balance</b>	\$ 671,130	\$ 671,130	\$ 549,867	\$ 549,867	-18.1%	\$ 549,867	0.0%
<b>Sources of Funds:</b>							
Miscellaneous:							
Gain/Loss on Investments	-	-	-	-	n/a	-	n/a
<b>Total Sources</b>	-	-	-	-	n/a	-	n/a
<b>Uses of Funds:</b>							
Economic Environment:							
Capital Projects	-	121,263	-	-	-100.0%	-	n/a
<b>Total Uses</b>	-	121,263	-	-	-100.0%	-	n/a
<b>Planned addition to (appropriation of) fund balance</b>	-	(121,263)	-	-	-100.0%	-	n/a
<b>Ending Fund Balance</b>	\$ 671,130	\$ 549,867	\$ 549,867	\$ 549,867	0.0%	\$ 549,867	0.0%

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

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

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

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

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

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

	<b>FY2016 Adopted</b>	<b>FY2016 Actual</b>	<b>FY2017 Adopted</b>	<b>FY2018 Proposed</b>	<b>% Change FY17 to FY18</b>	<b>FY2019 Plan</b>	<b>% Change FY18 to FY19</b>
<b>Beginning Fund Balance</b>	<b>\$ 7,617,386</b>	<b>\$ 7,617,386</b>	<b>\$ 6,239,385</b>	<b>\$ 6,293,139</b>	<b>-17.4%</b>	<b>\$ 6,293,139</b>	<b>0.0%</b>
<b>Sources of Funds:</b>							
Miscellaneous:							
Gain/Loss on Investments	275,761	214,530	150,000	800,000	272.9%	-	-100.0%
<b>Total Sources</b>	<b>275,761</b>	<b>214,530</b>	<b>150,000</b>	<b>800,000</b>	<b>272.9%</b>	<b>-</b>	<b>-100.0%</b>
<b>Uses of Funds:</b>							
Human Services:							
UF Partnership Projects	-	-	-	800,000	n/a	-	-100.0%
Transportation:							
Archer Rd/Gale Lemerand Dr	-	297,998	96,246	-	-100.0%	-	n/a
Bike/Ped Facilities (UF Context Area)	-	153,350	-	-	-100.0%	-	n/a
Sidewalk Construction	-	118,640	-	-	-100.0%	-	n/a
Traffic Management System	-	71,697	-	-	-100.0%	-	n/a
Economic Environment:							
CRA Depot Park Improv.	-	950,845	-	-	-100.0%	-	n/a
<b>Total Uses</b>	<b>-</b>	<b>1,592,531</b>	<b>96,246</b>	<b>800,000</b>	<b>-49.8%</b>	<b>-</b>	<b>-100.0%</b>
<b>Planned addition to (appropriation of) fund balance</b>	<b>275,761</b>	<b>(1,378,001)</b>	<b>53,754</b>	<b>-</b>	<b>-100.0%</b>	<b>-</b>	<b>n/a</b>
<b>Ending Fund Balance</b>	<b>\$ 7,893,147</b>	<b>\$ 6,239,385</b>	<b>\$ 6,293,139</b>	<b>\$ 6,293,139</b>	<b>0.9%</b>	<b>\$ 6,293,139</b>	<b>0.0%</b>

**Energy Conservation Capital Projects Fund**  
**Fund 340**

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

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

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

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

The fund balance within this fund is assigned.

	FY2016		FY2017		FY2018		% Change		% Change	
	Adopted	FY2016 Actual	Adopted		Proposed		FY17 to FY18		FY18 to FY19	
<b>Beginning Fund Balance</b>	\$ 67,815	\$ 67,815	\$ 55,107		\$ 55,107		-18.7%	\$ 55,107	0.0%	
<b>Sources of Funds:</b>										
Miscellaneous:										
Gain/Loss on Investments	-	1,809	-		-		-100.0%	-	n/a	
<b>Total Sources</b>	-	1,809	-		-		-100.0%	-	n/a	
<b>Uses of Funds:</b>										
General Government:										
Elevator Replacement	-	14,517	-		-		-100.0%	-	n/a	
<b>Total Uses</b>	-	14,517	-		-		-100.0%	-	n/a	
<b>Planned addition to (appropriation of) fund balance</b>	-	(12,708)	-		-		-100.0%	-	n/a	
<b>Ending Fund Balance</b>	\$ 67,815	\$ 55,107	\$ 55,107		\$ 55,107		0.0%	\$ 55,107	0.0%	

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

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

**Funding Source:** Sources 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:** The increase in fund balance reflects projects being completed at a slower pace than revenue collected.

The fund balance within this fund is restricted.

	<b>FY2016 Adopted</b>	<b>FY2016 Actual</b>	<b>FY2017 Adopted</b>	<b>FY2018 Proposed</b>	<b>% Change FY17 to FY18</b>	<b>FY2019 Plan</b>	<b>% Change FY18 to FY19</b>
<b>Beginning Fund Balance</b>	<b>\$ 4,667,772</b>	<b>\$ 4,667,772</b>	<b>\$ 2,400,795</b>	<b>\$ 3,299,759</b>	<b>-29.3%</b>	<b>\$ 3,982,391</b>	<b>20.7%</b>
<b>Sources of Funds:</b>							
Taxes:							
LOGT-Additional 5 Cent	1,800,000	2,228,229	1,900,000	1,900,000	-14.7%	1,900,000	0.0%
Charges for Services:							
Property Rental	-	12,900	-	-	-100.0%	-	n/a
Miscellaneous:							
Gain/Loss on Investments	69,794	114,916	35,000	-	-100.0%	-	n/a
<b>Total Sources</b>	<b>1,869,794</b>	<b>2,356,045</b>	<b>1,935,000</b>	<b>1,900,000</b>	<b>-19.4%</b>	<b>1,900,000</b>	<b>0.0%</b>
<b>Uses of Funds:</b>							
Transportation:							
Depot Avenue	891,912	79,339	-	-	-100.0%	-	n/a
SW 62nd Blvd Reconstruction	-	-	-	276,400	n/a	2,402,800	769.3%
NE 8th Avenue Reconstruction	-	-	-	-	n/a	293,108	n/a
SE 4th Street Reconstruction	-	578,022	-	-	-100.0%	-	n/a
North Main Street Resurfacing	-	-	-	165,000	n/a	-	-100.0%
NW 16th Terrace Resurfacing	-	-	-	-	n/a	72,674	n/a
NW 16th Avenue & NW 2nd Street Signal I	-	-	-	-	n/a	120,000	n/a
SW 6th St Resurfacing	-	69,398	-	-	-100.0%	-	n/a
NW 8th Avenue Resurfacing	-	2,874,570	-	-	-100.0%	-	n/a
Sidewalks	-	19,261	-	-	-100.0%	-	n/a
Transfer to:					n/a		
RTS Fund (450)	440,000	440,000	440,000	440,000	0.0%	440,000	0.0%
Debt Service '09	562,431	562,431	596,036	335,968	-40.3%	335,968	0.0%
<b>Total Uses</b>	<b>1,894,343</b>	<b>4,623,022</b>	<b>1,036,036</b>	<b>1,217,368</b>	<b>-73.7%</b>	<b>3,664,550</b>	<b>201.0%</b>
<b>Planned addition to (appropriation of) fund balance</b>	<b>(24,549)</b>	<b>(2,266,977)</b>	<b>898,964</b>	<b>682,632</b>	<b>-130.1%</b>	<b>(1,764,550)</b>	<b>-358.5%</b>
<b>Ending Fund Balance</b>	<b>\$ 4,643,223</b>	<b>\$ 2,400,795</b>	<b>\$ 3,299,759</b>	<b>\$ 3,982,391</b>	<b>65.9%</b>	<b>\$ 2,217,841</b>	<b>-44.3%</b>

**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.

	<b>FY2016 Adopted</b>	<b>FY2016 Actual</b>	<b>FY2017 Adopted</b>	<b>FY2018 Proposed</b>	<b>% Change FY17 to FY18</b>	<b>FY2019 Plan</b>	<b>% Change FY18 to FY19</b>
<b>Beginning Fund Balance</b>	<b>\$ 2,132,970</b>	<b>\$ 2,132,970</b>	<b>\$ 597,077</b>	<b>\$ 597,077</b>	<b>-72.0%</b>	<b>\$ 597,077</b>	<b>0.0%</b>
<b>Sources of Funds:</b>							
Miscellaneous:							
Gain/Loss on Investments	-	60,271	-	-	-100.0%	-	n/a
<b>Total Sources</b>	<b>-</b>	<b>60,271</b>	<b>-</b>	<b>-</b>	<b>-100.0%</b>	<b>-</b>	<b>n/a</b>
<b>Uses of Funds:</b>							
Transfer to:					n/a		
CIRN 2016A (243)	-	1,596,164	-	-	n/a	-	n/a
<b>Total Uses</b>	<b>-</b>	<b>1,596,164</b>	<b>-</b>	<b>-</b>	<b>n/a</b>	<b>-</b>	<b>n/a</b>
<b>Planned addition to (appropriation of) fund balance</b>	<b>-</b>	<b>(1,535,893)</b>	<b>-</b>	<b>-</b>	<b>-100.0%</b>	<b>-</b>	<b>n/a</b>
<b>Ending Fund Balance</b>	<b>\$ 2,132,970</b>	<b>\$ 597,077</b>	<b>\$ 597,077</b>	<b>\$ 597,077</b>	<b>0.0%</b>	<b>\$ 597,077</b>	<b>0.0%</b>

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

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

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

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

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

The fund balance within this fund is assigned.

	<b>FY2016 Adopted</b>	<b>FY2016 Actual</b>	<b>FY2017 Adopted</b>	<b>FY2018 Proposed</b>	<b>% Change FY17 to FY18</b>	<b>FY2019 Plan</b>	<b>% Change FY18 to FY19</b>
<b>Beginning Fund Balance</b>	\$ 118,404	\$ 118,404	\$ 120,239	\$ 120,239	1.5%	\$ 120,239	0.0%
<b>Sources of Funds:</b>							
Miscellaneous:							
Gain/Loss on Investments	-	2,852	-	-	-100.0%	-	n/a
<b>Total Sources</b>	-	<b>2,852</b>	-	-	-100.0%	-	n/a
<b>Uses of Funds:</b>							
Public Safety:							
Video Cameras	-	1,017	-	-	-100.0%	-	n/a
<b>Total Uses</b>	-	<b>1,017</b>	-	-	-100.0%	-	n/a
<b>Planned addition to (appropriation of) fund balance</b>	-	1,835	-	-	-100.0%	-	n/a
<b>Ending Fund Balance</b>	\$ 118,404	\$ 120,239	\$ 120,239	\$ 120,239	0.0%	\$ 120,239	0.0%

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

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

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

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

Fund Balance: 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.

	FY2016		FY2017		FY2018		% Change	FY2019	
	Adopted	FY2016 Actual	Adopted		Proposed		FY17 to FY18	FY2019 Plan	FY18 to FY19
<b>Beginning Fund Balance</b>	\$ 22,911	\$ 22,911	\$ (523)		\$ (523)		-102.3%	\$ (523)	n/a
<b>Sources of Funds:</b>									
Miscellaneous:									
Gain/Loss on Investments	-	(717)	-		-		n/a	-	n/a
<b>Total Sources</b>	-	(717)	-		-		n/a	-	n/a
<b>Uses of Funds:</b>									
Public Safety:									
Vehicle Video Cameras	-	15,771	-		-		-100.0%	-	n/a
Transportation:									
Main Street Streetscape Prjt	-	6,946	-		-		-100.0%	-	n/a
<b>Total Uses</b>	-	22,717	-		-		-100.0%	-	n/a
<b>Planned addition to (appropriation of) fund balance</b>	-	(23,434)	-		-		n/a	-	n/a
<b>Ending Fund Balance</b>	\$ 22,911	\$ (523)	\$ (523)		\$ (523)		n/a	\$ (523)	n/a

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

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

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

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

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

The fund balance within this fund is restricted.

	<b>FY2016</b>		<b>FY2017</b>		<b>FY2018</b>		<b>% Change</b>	<b>% Change</b>	
	<b>Adopted</b>	<b>FY2016 Actual</b>	<b>Adopted</b>		<b>Proposed</b>		<b>FY17 to</b>	<b>FY2019 Plan</b>	<b>FY18 to</b>
							<b>FY18</b>		<b>FY19</b>
<b>Beginning Fund Balance</b>	\$ 339,223	\$ 339,223	\$ 339,223		\$ 339,223		0.0%	\$ 339,223	0.0%
<b>Sources of Funds:</b>									
Miscellaneous:									
Gain/Loss on Investments	-	9,368	-		-		-100.0%	-	n/a
<b>Total Sources</b>	-	<b>9,368</b>	-		-		-100.0%	-	n/a
<b>Uses of Funds:</b>									
Cultural & Recreation:									
Administration	-	3,500	-		-		-100.0%	-	n/a
Operating Set Aside	-	176,999	-		-		-100.0%	-	n/a
<b>Total Uses</b>	-	<b>180,499</b>	-		-		-100.0%	-	n/a
<b>Planned addition to</b>									
<b>(appropriation of) fund balance</b>	-	(171,131)	-		-		-100.0%	-	n/a
<b>Ending Fund Balance</b>	\$ 339,223	\$ 168,092	\$ 339,223		\$ 339,223		101.8%	\$ 339,223	0.0%



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

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

**Funding Source:** Sources 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.

	<b>FY2016</b>		<b>FY2017</b>		<b>FY2018</b>		<b>% Change</b>		<b>% Change</b>	
	<b>Adopted</b>	<b>FY2016 Actual</b>	<b>Adopted</b>		<b>Proposed</b>		<b>FY17 to</b>		<b>FY18 to</b>	
							<b>FY18</b>	<b>FY2019 Plan</b>	<b>FY19</b>	
<b>Beginning Fund Balance</b>	\$ 241,734	\$ 241,734	\$ 241,734		\$ 241,734		0.0%	\$ 241,734		0.0%
<b>Sources of Funds:</b>										
Miscellaneous:										
Gain/Loss on Investments	-	7,169	-		-		-100.0%	-		n/a
Transfers from:										
Misc Special Reveue (123)	-	666	-		-		-100.0%	-		n/a
<b>Total Sources</b>	-	<b>7,835</b>	-		-		-100.0%	-		n/a
<b>Uses of Funds:</b>										
Cultural & Recreation:										
Land Acquisition Admin	-	28,540	-		-		-100.0%	-		n/a
<b>Total Uses</b>	-	<b>28,540</b>	-		-		-100.0%	-		n/a
<b>Planned addition to</b>										
<b>(appropriation of) fund balance</b>	-	(20,705)	-		-		-100.0%	-		n/a
<b>Ending Fund Balance</b>	\$ 241,734	\$ 221,029	\$ 241,734		\$ 241,734		9.4%	\$ 241,734		0.0%

**Senior Recreation Center Capital Projects Fund**  
**Fund 347**

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

**Funding Source:** Sources 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.

	<b>FY2016 Adopted</b>	<b>FY2016 Actual</b>	<b>FY2017 Adopted</b>	<b>FY2018 Proposed</b>	<b>% Change FY17 to FY18</b>	<b>FY2019 Plan</b>	<b>% Change FY18 to FY19</b>
<b>Beginning Fund Balance</b>	<b>\$ 117,430</b>	<b>\$ 117,430</b>	<b>\$ 22,652</b>	<b>\$ 22,652</b>	<b>-80.7%</b>	<b>\$ 22,652</b>	<b>0.0%</b>
<b>Sources of Funds:</b>							
Miscellaneous:							
Gain/Loss on Investments	-	2,620	-	-	-100.0%	-	n/a
<b>Total Sources</b>	<b>-</b>	<b>2,620</b>	<b>-</b>	<b>-</b>	<b>-100.0%</b>	<b>-</b>	<b>n/a</b>
<b>Uses of Funds:</b>							
Cultural & Recreation:							
Senior Rec Ctr Storm Hardening	-	91,576	-	-	-100.0%	-	n/a
Northside Park Imprv.	-	5,822	-	-	-100.0%	-	n/a
<b>Total Uses</b>	<b>-</b>	<b>97,398</b>	<b>-</b>	<b>-</b>	<b>-100.0%</b>	<b>-</b>	<b>n/a</b>
<b>Planned addition to (appropriation of) fund balance</b>	<b>-</b>	<b>(94,778)</b>	<b>-</b>	<b>-</b>	<b>-100.0%</b>	<b>-</b>	<b>n/a</b>
<b>Ending Fund Balance</b>	<b>\$ 117,430</b>	<b>\$ 22,652</b>	<b>\$ 22,652</b>	<b>\$ 22,652</b>	<b>0.0%</b>	<b>\$ 22,652</b>	<b>0.0%</b>

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

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

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

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

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

The fund balance within this fund is assigned.

	<b>FY2016 Adopted</b>	<b>FY2016 Actual</b>	<b>FY2017 Adopted</b>	<b>FY2018 Proposed</b>	<b>% Change FY17 to FY18</b>	<b>FY2019 Plan</b>	<b>% Change FY18 to FY19</b>
<b>Beginning Fund Balance</b>	\$ 896,209	\$ 896,209	\$ 803,080	\$ 728,080	-18.8%	\$ 728,080	0.0%
<b>Sources of Funds:</b>							
Miscellaneous:							
Gain/Loss on Investments	-	28,677	-	23,000	-19.8%	-	-100.0%
<b>Total Sources</b>	-	<b>28,677</b>	-	<b>23,000</b>	<b>-19.8%</b>	-	<b>-100.0%</b>
<b>Uses of Funds:</b>							
General Government:							
ERP/Technology Investment	-	-	75,000	-	n/a	-	n/a
City Hall Renovations	-	-	-	23,000	n/a	-	-100.0%
Public Safety:							
Vehicle Video Cameras	-	83,363	-	-	-100.0%	-	n/a
Human Services:							
One-Stop Homeless Assist	-	38,444	-	-	-100.0%	-	n/a
<b>Total Uses</b>	-	<b>121,806</b>	<b>75,000</b>	<b>23,000</b>	<b>-81.1%</b>	-	<b>-100.0%</b>
<b>Planned addition to (appropriation of) fund balance</b>	-	(93,129)	(75,000)	-	-100.0%	-	n/a
<b>Ending Fund Balance</b>	\$ 896,209	\$ 803,080	\$ 728,080	\$ 728,080	-9.3%	\$ 728,080	0.0%

**Revenue Note 2011A Capital Project Fund**  
**Fund 349**

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

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

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

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

The fund balance within this fund is assigned.

	<b>FY2016</b>		<b>FY2017</b>		<b>FY2018</b>		<b>% Change</b>	<b>% Change</b>	
	<b>Adopted</b>	<b>FY2016 Actual</b>	<b>Adopted</b>		<b>Proposed</b>		<b>FY17 to</b>	<b>FY2019 Plan</b>	<b>FY18 to</b>
							<b>FY18</b>		<b>FY19</b>
<b>Beginning Fund Balance</b>	\$ 94,279	\$ 94,279	\$ 65,758	\$	58,758	-37.7%	\$	58,758	0.0%
<b>Sources of Funds:</b>									
Miscellaneous:									
Gain/Loss on Investments	-	2,415	-	-	-	-100.0%	-	-	n/a
<b>Total Sources</b>	-	<b>2,415</b>	-	-	-	-100.0%	-	-	n/a
<b>Uses of Funds:</b>									
General Government:									
ERP/Technology Investment	-	-	7,000	-	-	n/a	-	-	n/a
Public Safety:									
GPD Headqtrs Annex	-	413	-	-	-	-100.0%	-	-	n/a
Vehicle Video Cameras	-	3,000	-	-	-	-100.0%	-	-	n/a
Cultural & Recreation:									
PRCA Plaza Imprv	-	27,523	-	-	-	-100.0%	-	-	n/a
<b>Total Uses</b>	-	<b>30,936</b>	<b>7,000</b>	-	-	-100.0%	-	-	n/a
<b>Planned addition to (appropriation of) fund balance</b>	-	(28,521)	(7,000)	-	-	-100.0%	-	-	n/a
<b>Ending Fund Balance</b>	\$ 94,279	\$ 65,758	\$ 58,758	\$	58,758	-10.6%	\$	58,758	0.0%

**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.

	FY2016		FY2017		FY2018		% Change FY17 to FY18	FY2019 Plan		% Change FY18 to FY19
	Adopted	FY2016 Actual	Adopted		Proposed					
<b>Beginning Fund Balance</b>	\$ 452,169	\$ 452,169	\$ 667,474	\$	667,474		47.6%	\$ 667,474		0.0%
<b>Sources of Funds:</b>										
Miscellaneous:										
Gain/Loss on Investments	-	17,051	-		-		-100.0%	-		n/a
Transfer from:										
General Fund (001)	562,500	562,500	562,500		562,500		0.0%	562,500		0.0%
<b>Total Sources</b>	<b>562,500</b>	<b>579,551</b>	<b>562,500</b>		<b>562,500</b>		<b>-2.9%</b>	<b>562,500</b>		<b>0.0%</b>
<b>Uses of Funds:</b>										
General Government										
ADA Compliance	25,000	-	25,000		25,000		n/a	25,000		0.0%
Facilities Maintenance	100,000	-	100,000		100,000		n/a	100,000		0.0%
City Hall Renovations	-	-	-		207,000		n/a	-		-100.0%
Downtown Clock Tower Rehab	-	17,184	-		-		-100.0%	-		n/a
Hippodrome HVAC Replc	-	75,578	-		-		-100.0%	-		n/a
Public Safety										
Facilities Maint & Landscaping	50,000	65,802	50,000		50,000		-24.0%	50,000		0.0%
F/S HVAC, Roof, Plumbing, Electric	-	-	-		77,543		n/a	100,000		29.0%
F/S Exhaust System	-	-	-		-		n/a	10,250		n/a
F/S Furnishings Replc	-	-	-		-		n/a	40,999		n/a
Transportation										
Mast Arms Painting & Maint	67,500	-	60,000		42,957		n/a	106,553		148.0%
Parking Garage Maint/Repair	-	-	-		-		n/a	50,000		n/a
Economic Environment										
GTEC Facility Maint & Repair	10,000	2,806	10,000		10,000		256.4%	10,000		0.0%
Cultural & Recreation										
MLK Rec Center HVAC Units	60,000	-	-		-		n/a	-		n/a
NE Pool Reno & Shade Struct	200,000	122,285	-		-		-100.0%	-		n/a
Park Maint & Repairs	50,000	80,591	50,000		50,000		-38.0%	50,000		0.0%
Replc/Repair Roof @ MNC	-	-	-		-		n/a	-		n/a
TB McPherson Park & Center Improv	-	-	120,000		-		n/a	-		n/a
W/S Pool & Center Prkng Lot Repairs	-	-	147,500		-		n/a	-		n/a
<b>Total Uses</b>	<b>562,500</b>	<b>364,246</b>	<b>562,500</b>		<b>562,500</b>		<b>54.4%</b>	<b>542,802</b>		<b>-3.5%</b>
<b>Planned addition to (appropriation of) fund balance</b>	-	215,305	-		-		-100.0%	19,698		n/a
<b>Ending Fund Balance</b>	<b>\$ 452,169</b>	<b>\$ 667,474</b>	<b>\$ 667,474</b>	<b>\$</b>	<b>667,474</b>	<b>0.0%</b>	<b>\$</b>	<b>687,172</b>	<b>3.0%</b>	

**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.

	<b>FY2016 Adopted</b>	<b>FY2016 Actual</b>	<b>FY2017 Adopted</b>	<b>FY2018 Proposed</b>	<b>% Change FY17 to FY18</b>	<b>FY2019 Plan</b>	<b>% Change FY18 to FY19</b>
<b>Beginning Fund Balance</b>	<b>\$ 675,598</b>	<b>\$ 675,598</b>	<b>\$ 656,032</b>	<b>\$ 673,532</b>	<b>-0.3%</b>	<b>\$ 673,532</b>	<b>0.0%</b>
<b>Sources of Funds:</b>							
Miscellaneous:							
Gain/Loss on Investments	173,226	22,451	-	-	-100.0%	-	n/a
Transfer from:							
General Fund (001)	977,500	977,500	977,500	977,500	0.0%	977,500	0.0%
General Capital Prjt Fund (302)	-	-	-	-	n/a	-	n/a
<b>Total Sources</b>	<b>1,150,726</b>	<b>999,951</b>	<b>977,500</b>	<b>977,500</b>	<b>-2.2%</b>	<b>977,500</b>	<b>0.0%</b>

**Uses of Funds:**

General Government							
Document Management	100,000	240,190	-	-	-100.0%	-	n/a
IT Infrastructure Replc	75,000	-	75,000	75,000	n/a	75,000	0.0%
PC/Equipment Replacement	125,000	126,203	125,000	125,000	-1.0%	125,000	0.0%
UCS VoIP Upgrade	-	2,988	-	-	-100.0%	-	n/a
Public Safety							
Extrication Equipment	26,000	24,743	26,000	-	-100.0%	-	n/a
Mobile Data Computer Syst	25,000	22,753	25,000	25,000	9.9%	25,000	0.0%
Portable Radios	195,000	195,000	195,000	195,000	0.0%	195,000	0.0%
Replc Program GPD Laptops	250,000	129,800	250,000	250,000	92.6%	250,000	0.0%
Training Facility Capital Eqpt	-	24,300	-	-	-100.0%	-	n/a
Replc GFR Eqpt on Apparatus	25,000	38,670	25,000	25,000	-35.4%	25,000	0.0%
Replc Kitchen Eqpt FS 3, 4, 5, 7	20,726	19,708	-	-	-100.0%	-	n/a
GFR Equipment Replacement	-	-	-	-	n/a	44,370	n/a
Vehicle Video Cameras	130,000	129,412	130,000	130,000	0.5%	130,000	0.0%
GFR Inventory Mangement Syst	-	-	-	-	n/a	20,500	n/a
Transportation							
ArcGIS Server Upgrade	-	9,452	-	-	-100.0%	-	n/a
Downtown Lighting Enhance	130,000	18,150	-	-	-100.0%	-	n/a

	<b>FY2016 Adopted</b>	<b>FY2016 Actual</b>	<b>FY2017 Adopted</b>	<b>FY2018 Proposed</b>	<b>% Change FY17 to FY18</b>	<b>FY2019 Plan</b>	<b>% Change FY18 to FY19</b>
<b>Uses of Funds (continued)</b>							
Cultural & Recreation							
Girlscout/Kiwanis Park Playgron	-	-	60,000	-	n/a	-	n/a
Playground Equipment	45,000	35,978	45,000	45,000	25.1%	45,000	0.0%
Replacement of Diving Boards a	4,000	2,170	4,000	4,000	84.4%	4,000	0.0%
<b>Total Uses</b>	<b>1,150,726</b>	<b>1,019,517</b>	<b>960,000</b>	<b>874,000</b>	<b>-14.3%</b>	<b>938,870</b>	<b>7.4%</b>

**Planned addition to  
(appropriation of) fund balance**      -      (19,566)      17,500      103,500      -629.0%      38,630      -62.7%

**Ending Fund Balance**      **\$ 675,598**      **\$ 656,032**      **\$ 673,532**      **\$ 777,032**      **18.4%**      **\$ 712,162**      **-8.3%**

**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.

	FY2016 Adopted	FY2016 Actual	FY2017 Adopted	FY2018 Proposed	% Change FY17 to FY18	FY2019 Plan	% Change FY18 to FY19
<b>Beginning Fund Balance</b>	<b>\$ 2,183,770</b>	<b>\$ 2,183,770</b>	<b>\$ 1,609,473</b>	<b>\$ 1,631,475</b>	<b>1.4%</b>	<b>\$ 1,631,475</b>	<b>0.0%</b>
<b>Sources of Funds:</b>							
Miscellaneous:							
Gain/Loss on Investments	-	69,703	-	-	n/a	-	n/a
Transfer from:							
General Fund (001)	642,554	642,554	642,554	642,554	0.0%	642,554	0.0%
Solid Waste Collection (420)	1,429,515	1,429,515	1,429,515	1,429,515	0.0%	1,429,515	0.0%
<b>Total Sources</b>	<b>2,072,069</b>	<b>2,141,772</b>	<b>2,072,069</b>	<b>2,072,069</b>	<b>-3.3%</b>	<b>2,072,069</b>	<b>0.0%</b>
<b>Uses of Funds:</b>							
Human Services:							
Operations	99,852	852,899	50,967	598,170	-29.9%	608,499	1.7%
Transportation:							
Road Resurfacing Projects	1,972,217	1,863,170	1,999,100	1,378,899	-26.0%	1,463,570	6.1%
Skid Steer for Operations	-	-	-	95,000	n/a	-	-100.0%
<b>Total Uses</b>	<b>2,072,069</b>	<b>2,716,069</b>	<b>2,050,067</b>	<b>2,072,069</b>	<b>-23.7%</b>	<b>2,072,069</b>	<b>0.0%</b>
<b>Planned addition to (appropriation of) fund balance</b>	<b>-</b>	<b>(574,297)</b>	<b>22,002</b>	<b>-</b>	<b>-100.0%</b>	<b>-</b>	<b>n/a</b>
<b>Ending Fund Balance</b>	<b>\$ 2,183,770</b>	<b>\$ 1,609,473</b>	<b>\$ 1,631,475</b>	<b>\$ 1,631,475</b>	<b>1.4%</b>	<b>\$ 1,631,475</b>	<b>0.0%</b>

**FY2015 Bond Funding Fund  
Fund 354**

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

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

Legal Basis: This Adopted funding 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.

	<b>FY2016 Adopted</b>	<b>FY2016 Actual</b>	<b>FY2017 Adopted</b>	<b>FY2018 Proposed</b>	<b>% Change FY17 to FY18</b>	<b>FY2019 Plan</b>	<b>% Change FY18 to FY19</b>
<b>Beginning Fund Balance</b>	<b>\$ 12,274,530</b>	<b>\$ 12,274,530</b>	<b>\$ 9,200,905</b>	<b>\$ 8,936,255</b>	<b>-27.2%</b>	<b>\$ 8,936,255</b>	<b>0.0%</b>
<b>Sources of Funds:</b>							
Miscellaneous:							
Gain/Loss on Investments	-	339,466	-	200,000	-41.1%	-	-100.0%
<b>Total Sources</b>	<b>-</b>	<b>339,466</b>	<b>-</b>	<b>200,000</b>	<b>-41.1%</b>	<b>-</b>	<b>-100.0%</b>
<b>Uses of Funds:</b>							
General Government:							
ERP/Technology Investment	-	-	210,000	-	n/a	-	n/a
Public Safety:							
Fire Rescue Sta Alert System	-	32,361	-	-	-100.0%	-	n/a
GFR New Fire Station 9	-	-	-	200,000	n/a	-	-100.0%
GPD Prop & Evidnc Bldg Roof	-	63,740	-	-	-100.0%	-	n/a
Transportation:							
LED Lighting: Nghbrhd Pilot	-	77,692	-	-	-100.0%	-	n/a
Roundabout @ S Main/Depot	-	95,804	-	-	-100.0%	-	n/a
Cultural & Recreation:							
Depot Park Park Imprv	-	3,034,190	-	-	-100.0%	-	n/a
A Quinn Jones Capital	-	-	4,650	-	n/a	-	n/a
Clarence Kelly Scoping	-	-	50,000	-	n/a	-	n/a
Hogtwn Crk Headwtrs Pk, PH II	-	22,640	-	-	-100.0%	-	n/a
Thomas Cntr & Gardens Imprv	-	86,664	-	-	-100.0%	-	n/a
<b>Total Uses</b>	<b>-</b>	<b>3,413,091</b>	<b>264,650</b>	<b>200,000</b>	<b>-94.1%</b>	<b>-</b>	<b>-100.0%</b>
<b>Planned addition to (appropriation of) fund balance</b>	<b>-</b>	<b>(3,073,625)</b>	<b>(264,650)</b>	<b>-</b>	<b>-100.0%</b>	<b>-</b>	<b>n/a</b>
<b>Ending Fund Balance</b>	<b>\$ 12,274,530</b>	<b>\$ 9,200,905</b>	<b>\$ 8,936,255</b>	<b>\$ 8,936,255</b>	<b>-2.9%</b>	<b>\$ 8,936,255</b>	<b>0.0%</b>



## Beazer Settlement Capital Improvement Fund

### Fund 355

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

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

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

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

The fund balance within this fund is assigned.

	FY2016		FY2017		FY2018		% Change FY17 to FY18	FY2019 Plan		% Change FY18 to FY19
	Adopted	FY2016 Actual	Adopted	Proposed	Proposed					
<b>Beginning Fund Balance</b>	\$ 427,756	\$ 427,756	\$ 358,416	\$ 358,416		-16.2%	\$ 358,416		0.0%	
<b>Sources of Funds:</b>										
Miscellaneous:										
Gain/Loss on Investments	-	16,694	-	-		-100.0%	-		n/a	
<b>Total Sources</b>	-	16,694	-	-		-100.0%	-		n/a	
<b>Uses of Funds:</b>										
Transportation										
Road Repaving - Kopper's Superfund Site	-	86,034	-	-		-100.0%	-		n/a	
<b>Total Uses</b>	-	86,034	-	-		-100.0%	-		n/a	
<b>Planned addition to (appropriation of) fund balance</b>	-	(69,340)	-	-		-100.0%	-		n/a	
<b>Ending Fund Balance</b>	\$ 427,756	\$ 358,416	\$ 358,416	\$ 358,416		0.0%	\$ 358,416		0.0%	

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

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

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

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

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

The fund balance within this fund is assigned.

	FY2016		FY2017		FY2018		% Change	FY2019	
	Adopted	FY2016 Actual	Adopted		Proposed		FY17 to FY18	FY2019 Plan	FY18 to FY19
<b>Beginning Fund Balance</b>	\$ -	\$ -	\$ 5,482,766		\$ 5,482,766		n/a	\$ 5,482,766	0.0%
<b>Sources of Funds:</b>									
Miscellaneous:									
Gain/Loss on Investments	-	11,720	-		-		-100.0%	-	n/a
Transfer:									
Debt service Fund	-	6,596,164	-		-		-100.0%	-	n/a
<b>Total Sources</b>	-	<b>6,607,884</b>	-		-		-100.0%	-	n/a
<b>Uses of Funds:</b>									
Transportation:									
NW 8th Avenue Resurfacing	-	46,733	-		-		-100.0%	-	n/a
Depot Ave-County Incentive Grant Mat	-	1,078,385	-		-		-100.0%	-	n/a
<b>Total Uses</b>	-	<b>1,125,118</b>	-		-		-100.0%	-	n/a
<b>Planned addition to (appropriation of) fund balance</b>	-	5,482,766	-		-		-100.0%	-	n/a
<b>Ending Fund Balance</b>	\$ -	\$ 5,482,766	\$ 5,482,766		\$ 5,482,766		0.0%	\$ 5,482,766	0.0%

**Capital Improvement Revenue Bond 2017 Capital Projects Fund**  
**Fund 357**

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

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

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

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

The fund balance within this fund is assigned.

	FY2016		FY2017		FY2018		% Change			% Change
	Adopted	FY2016 Actual	Adopted		Proposed		FY17 to FY18	FY2019 Plan		FY18 to FY19
<b>Beginning Fund Balance</b>	\$ -	\$ -	\$ -		\$ -		n/a	\$ -		n/a
<b>Sources of Funds:</b>										
Miscellaneous:										
Gain/Loss on Investments	-	-	-		-		n/a	-		n/a
Transfer:										
Debt service Fund (245)	-	-	9,200,000		-		-100.0%	-		n/a
<b>Total Sources</b>	-	-	<b>9,200,000</b>		-		<b>-100.0%</b>	-		<b>n/a</b>
<b>Uses of Funds:</b>										
General Government:										
ERP/Technology Investment	-	-	4,700,000		-		-100.0%	-		n/a
Public Safety:										
Fire Station #1	-	-	4,500,000		-		-100.0%	-		n/a
<b>Total Uses</b>	-	-	<b>9,200,000</b>		-		<b>-100.0%</b>	-		<b>n/a</b>
<b>Planned addition to (appropriation of) fund balance</b>	-	-	-		-		n/a	-		n/a
<b>Ending Fund Balance</b>	\$ -	\$ -	\$ -		\$ -		n/a	\$ -		n/a

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

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

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

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

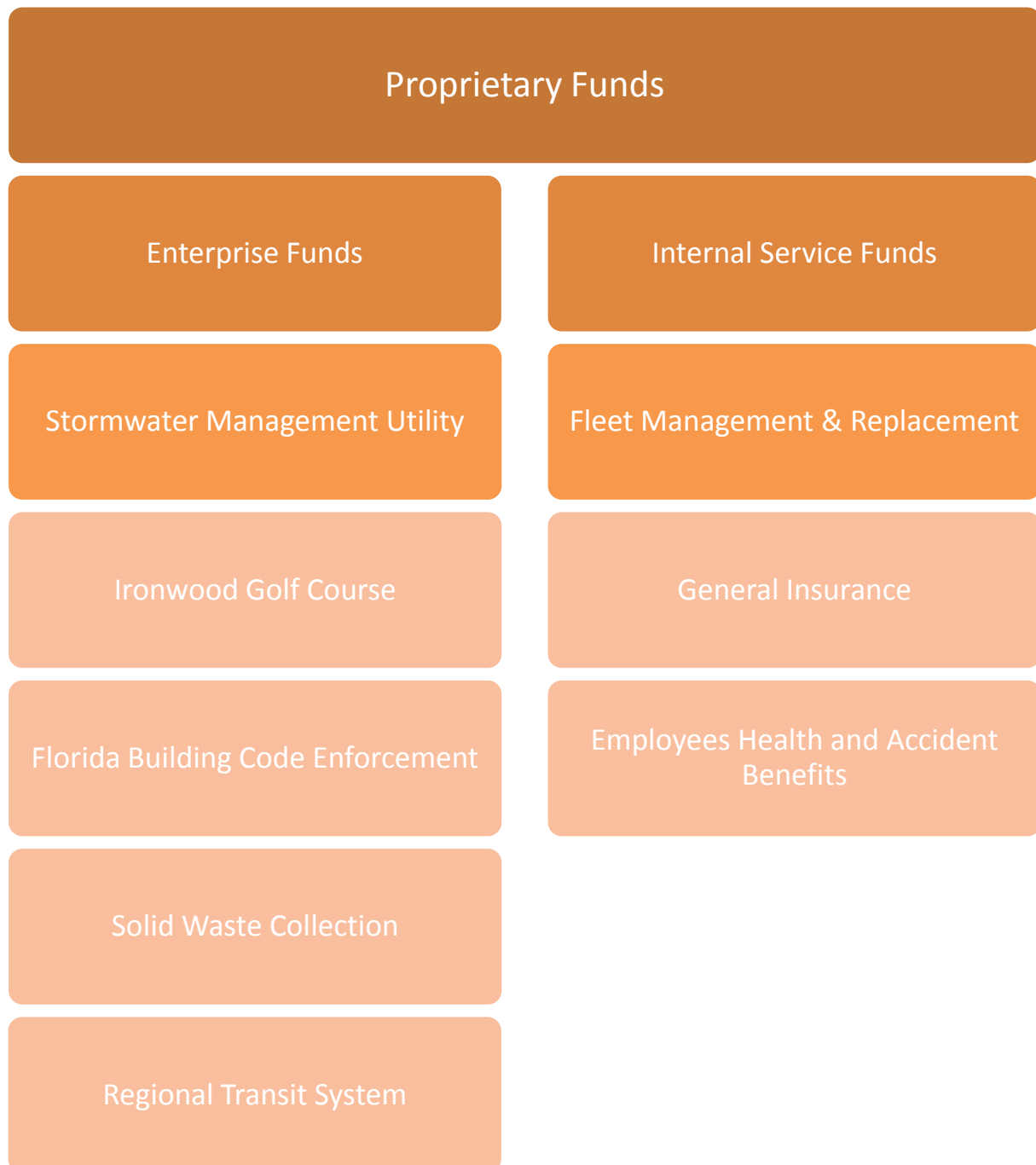
Fund Balance: There are no significant changes in fund balance.

The fund balance within this fund is assigned.

	FY2016 Adopted		FY2016 Actual		FY2017 Adopted		FY2018 Proposed		% Change FY17 to FY18	FY2019 Plan	% Change FY18 to FY19
<b>Beginning Fund Balance</b>	\$	-	\$	-	\$	-	\$	-	n/a	\$ -	n/a
<b>Sources of Funds:</b>											
Miscellaneous:											
Gain/Loss on Investments		-		-		-		-	n/a	-	n/a
Transfer:											
Debt service Fund		-		-		-		-	n/a	13,500,000	n/a
<b>Total Sources</b>		-		-		-		-	n/a	<b>13,500,000</b>	<b>n/a</b>
<b>Uses of Funds:</b>											
General Government:											
City Hall Renovations		-		-		-		-	n/a	2,500,000	n/a
Department-wide Radio Replc (TRS & P		-		-		-		-	n/a	1,150,000	n/a
Public Safety:											
GPD Body Worn Camera Initiative		-		-		-		-	n/a	300,000	n/a
Fire Station 5 Feasibility Study		-		-		-		-	n/a	209,010	n/a
New Fire Station 9		-		-		-		-	n/a	1,500,000	n/a
GFR Equipment Replacement		-		-		-		-	n/a	970,990	n/a
Transportation:											
LED Streetlight Upgrade w/SMART Ligh		-		-		-		-	n/a	6,820,000	n/a
Cultural & Recreation:											
Brick Streets Evaluation		-		-		-		-	n/a	50,000	n/a
<b>Total Uses</b>		-		-		-		-	n/a	<b>13,500,000</b>	<b>n/a</b>
<b>Planned addition to (appropriation of) fund balance</b>		-		-		-		-	n/a	-	n/a
<b>Ending Fund Balance</b>	\$	-	\$	-	\$	-	\$	-	n/a	\$ -	n/a

**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

	FY2016 Adopted	FY2016 Actual	FY2017 Adopted	FY2018 Proposed	% Change FY17 to FY18	FY2019 Plan	% Change FY18 to FY19
<b>Beginning Fund Balance</b>	<b>\$ 131,276,829</b>	<b>\$ 131,276,829</b>	<b>\$ 133,093,110</b>	<b>\$ 128,630,215</b>	<b>-2.0%</b>	<b>\$ 120,435,506</b>	<b>-6.4%</b>
<b>Sources of Funds by Category:</b>							
Taxes	1,999,146	1,844,271	1,889,208	2,023,582	9.7%	2,084,289	3.0%
Permits, Fees, Assessments	5,397,051	4,188,219	4,431,891	3,857,991	-7.9%	3,993,559	3.5%
Intergovernmental	6,439,547	9,175,688	6,345,325	6,848,016	-25.4%	6,866,044	0.3%
Charges for Services	32,669,836	32,435,853	33,094,575	33,959,484	4.7%	34,615,813	1.9%
Miscellaneous Revenues	29,871,944	33,439,913	30,319,380	31,538,781	-5.7%	34,332,161	8.9%
Internal Service	12,684,030	11,166,440	11,865,114	13,062,047	17.0%	13,428,613	2.8%
Transfers In	2,081,228	7,460,553	1,958,831	1,988,922	-73.3%	1,974,938	-0.7%
<b>Total Sources</b>	<b>91,142,782</b>	<b>99,710,937</b>	<b>89,904,325</b>	<b>93,278,823</b>	<b>-6.5%</b>	<b>97,295,417</b>	<b>4.3%</b>
<b>Uses of Funds:</b>							
General Government	527,537	156,546	238,486	284,497	81.7%	163,288	-42.6%
Public Safety	2,357,298	2,311,919	2,849,556	2,821,788	22.1%	2,884,861	2.2%
Physical Environment	14,729,021	20,897,920	14,617,756	16,836,916	-19.4%	16,812,388	-0.1%
Transportation	29,399,993	28,903,869	28,899,014	29,854,859	3.3%	30,869,547	3.4%
Cultural & Recreation	1,408,110	1,621,171	1,451,671	1,409,546	-13.1%	1,443,789	2.4%
Transfers to Other Funds	2,809,674	2,808,532	2,574,950	2,814,651	0.2%	2,865,130	1.8%
Internal Service Expenses	42,459,654	41,074,811	43,735,786	47,451,275	15.5%	48,771,601	2.8%
<b>Total Uses</b>	<b>93,691,287</b>	<b>97,774,767</b>	<b>94,367,219</b>	<b>101,473,532</b>	<b>3.8%</b>	<b>103,810,604</b>	<b>2.3%</b>
<b>Planned addition to (appropriation of) fund balance</b>	<b>(2,548,505)</b>	<b>1,936,170</b>	<b>(4,462,895)</b>	<b>(8,194,709)</b>	<b>-523.2%</b>	<b>(6,515,187)</b>	<b>-20.5%</b>
<b>Ending Fund Balance</b>	<b>\$ 128,728,324</b>	<b>\$ 133,212,999</b>	<b>\$ 128,630,215</b>	<b>\$ 120,435,506</b>	<b>-9.6%</b>	<b>\$ 113,920,319</b>	<b>-5.4%</b>

**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.

	<b>FY2016 Adopted</b>	<b>FY2016 Actual</b>	<b>FY2017 Adopted</b>	<b>FY2018 Proposed</b>	<b>% Change FY17 to FY18</b>	<b>FY2019 Plan</b>	<b>% Change FY18 to FY19</b>
<b>Beginning Fund Balance</b>	<b>\$ 33,085,897</b>	<b>\$ 33,085,897</b>	<b>\$ 29,165,963</b>	<b>\$ 29,311,091</b>	<b>0.5%</b>	<b>\$ 28,789,531</b>	<b>-1.8%</b>
<b>Sources of Funds:</b>							
Intergovernmental:							
St Grant-Physical Environment	-	64,337	-	-	n/a	-	n/a
Charges for Services:							
Stormwater Mgmt Fees	6,508,162	6,512,867	6,547,211	6,569,358	0.3%	6,608,775	0.6%
Miscellaneous:							
Gain/Loss on Investments	116,116	20,792	3,852	-	-100.0%	-	n/a
Other Miscellaneous	31,956	36,276	32,148	5,953	-81.5%	5,989	0.6%
Capital Contributions	-	379,844	-	-	n/a	-	n/a
<b>Total Sources</b>	<b>6,656,234</b>	<b>7,014,115</b>	<b>6,583,211</b>	<b>6,575,311</b>	<b>-0.1%</b>	<b>6,614,764</b>	<b>0.6%</b>
<b>Uses of Funds:</b>							
Physical Environment:							
Public Works Administration	171,735	231,227	178,122	174,728	-1.9%	192,867	10.4%
Engineering Services	525,273	527,597	538,914	505,489	-6.2%	519,567	2.8%
Operations - Support Svcs	314,538	1,051,652	334,209	308,048	-7.8%	316,166	2.6%
Operations - Maintenance	-	-	-	36,009	n/a	-	-100.0%
Street Sweeping Section	695,759	583,880	649,204	633,505	-2.4%	650,793	2.7%
Mosquito Control	415,183	358,151	428,450	434,783	1.5%	447,254	2.9%
Vegetative Management	102,221	109,436	115,380	241,999	109.7%	244,487	1.0%
Open Watercourse Maint.	1,690,856	1,476,943	1,677,105	1,932,765	15.2%	1,979,850	2.4%
Closed Watercourse Maint.	727,877	505,696	558,897	720,579	28.9%	735,389	2.1%
Environmental Management	1,486,214	6,683,014	1,596,735	1,691,425	5.9%	1,740,173	2.9%
NPDES Project	34,893	322,072	35,751	36,282	1.5%	37,032	2.1%
Smu-Depreciation		(1,190,826)	-	-	n/a	-	n/a
FEMA-HMGP Grant Match		(8,756)	-	-	n/a	-	n/a
Transportation:							
Transportation Planning	238,662	215,434	248,937	295,074	18.5%	304,443	3.2%
Transfers to:							
POB 2003a (226)	68,530	68,530	76,379	86,185	12.8%	92,496	7.3%
<b>Total Uses</b>	<b>6,471,741</b>	<b>10,934,049</b>	<b>6,438,083</b>	<b>7,096,871</b>	<b>10.2%</b>	<b>7,260,517</b>	<b>2.3%</b>
<b>Planned addition to (appropriation of) fund balance</b>	<b>184,493</b>	<b>(3,919,934)</b>	<b>145,128</b>	<b>(521,560)</b>	<b>-459.4%</b>	<b>(645,753)</b>	<b>23.8%</b>
<b>Ending Fund Balance</b>	<b>\$ 33,270,390</b>	<b>\$ 29,165,963</b>	<b>\$ 29,311,091</b>	<b>\$ 28,789,531</b>	<b>-1.8%</b>	<b>\$ 28,143,778</b>	<b>-2.2%</b>

## Stormwater Management Surcharge Capital Projects

### Fund 414

Description:	The Stormwater Management Surcharge Capital Projects Fund is used to account for capital projects relating to the Stormwater Management Program.
Funding Source:	The major funding source for this fund is from user fees for stormwater management.
Legal Basis:	Each year the City Commission approves this allocation through the annual budget process.
Fund Balance:	The increase in fund balance shown on this chart is absent projects scheduled for FY17. The schedule of these projects will be forthcoming during FY17 and will use the sources generated in this fund.

	FY2016 Adopted	FY2016 Actual	FY2017 Adopted	FY2018 Proposed	% Change FY17 to FY18	FY2019 Plan	% Change FY18 to FY19
<b>Beginning Fund Balance</b>	\$ 2,393,055	\$ 2,393,055	\$ 7,425,330	\$ 8,440,554	13.7%	\$ 7,813,683	-7.4%
<b>Sources of Funds:</b>							
Charges for Services:							n/a
Stormwater Mgmt Fees	1,183,285	1,240,546	1,183,285	1,183,285	0.0%	1,183,285	0.0%
Miscellaneous:							n/a
Gain/Loss on Investments	150,000	75,325	150,000	150,000	0.0%	150,000	0.0%
Transfers:							n/a
Misc Gifts & Grants	-	-	-	-	n/a	-	n/a
State Revolving Loan (333)	-	133,960	-	-	n/a	-	n/a
Stormwater Mgmt Fees (413)	-	5,229,128	-	-	n/a	-	n/a
<b>Total Sources</b>	<b>1,333,285</b>	<b>6,678,959</b>	<b>1,333,285</b>	<b>1,333,285</b>	<b>0.0%</b>	<b>1,333,285</b>	<b>0.0%</b>



**Stormwater Management Surcharge Capital Projects**

**Fund 414**

**Uses of Funds:**

Physical Environment:

Environmental Management	-	-	-	-	n/a	-	n/a
Depot Ave Stormwater Fac.	-	25,729	-	-	n/a	-	n/a
Tumblin Creek	-	55,572	-	-	n/a	-	n/a
Duval-NE 7th Ave Drainage	175,000	-	-	-	n/a	-	n/a
Smokey Bear Rd Underpass	50,000	-	-	-	n/a	-	n/a
LID Prjts and Investigation	150,000	-	-	-	n/a	-	n/a
Possum/Hogtown Crk WMP	250,000	-	-	-	n/a	-	n/a
NPDES Project: Tumblin Creek	-	29,110	-	-	n/a	-	n/a
Pipe Replc: SW 6th St	-	83,751	-	-	n/a	-	n/a
Suburban Heights Piping	-	85,810	-	-	n/a	-	n/a
Paynes Prairie Sheetflow	-	475,785	-	-	n/a	-	n/a
Duval Basin	-	1,892	-	-	n/a	-	n/a
SW 35th Ter Flood Haz.	-	48,637	-	-	n/a	-	n/a
Minor Stormwater Projects	-	-	-	665,000	n/a	665,000	
College Park Credit Basin	-	-	-	61,794	n/a	-	
Hatchitt/Forest Creek - Brittany Estates	-	-	-	281,754	n/a	281,869	
Hatchitt/Forest Creek - BMAP	-	-	-	204,912	n/a	204,996	
Mosquito Control ATV	-	-	-	15,000	n/a	-	
Mosquito Control (ULV Sprayers)	-	-	-	61,794	n/a	-	
Mosquito Control Lab Addition	-	-	-	19,000	n/a	-	
University Heights Credit Basin	-	-	-	57,000	n/a	-	
Map Room Files	-	-	-	126,738	n/a	1,229	
Depot Ave Stormwater	-	511,041	-	-	n/a	-	n/a
PW Work Management Sys	-	42,093	-	-	n/a	-	n/a
SMU-Depreciation	301,148	-	301,148	301,148	0.0%	301,148	0.0%

	<b>FY2016</b>		<b>FY2017</b>	<b>FY2018</b>	<b>% Change</b>		<b>% Change</b>
	<b>Adopted</b>	<b>FY2016 Actual</b>	<b>Adopted</b>	<b>Proposed</b>	<b>FY17 to</b>	<b>FY2019</b>	<b>FY18 to</b>
					<b>FY18</b>	<b>Plan</b>	<b>FY19</b>

**Uses of Funds (continued):**

Transfers:

POB 2003a (226)	1,749	1,749	2,674	1,777	-33.5%	1,907	7.3%
Depot SW Park-DSF	270,516	270,516	14,239	164,239	1053.4%	164,239	0.0%
FFGFC of 2005 (230)	15,000	15,000	-	-	n/a	-	n/a
<b>Total Uses</b>	<b>1,213,413</b>	<b>1,646,685</b>	<b>318,061</b>	<b>1,960,156</b>	<b>516.3%</b>	<b>1,620,388</b>	<b>-17.3%</b>

**Planned addition to (appropriation of) fund balance**

	119,872	5,032,275	1,015,224	(626,871)	-161.7%	(287,103)	-54.2%
<b>Ending Fund Balance</b>	<b>\$ 2,512,927</b>	<b>\$ 7,425,330</b>	<b>\$ 8,440,554</b>	<b>\$ 7,813,683</b>	<b>-7.4%</b>	<b>\$ 7,526,580</b>	<b>-3.7%</b>

**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 fund balance and revenue in FY17 represent the planned closure of the golf course during FY17 for course improvements.

	<b>FY2016</b>		<b>FY2017</b>		<b>FY2018</b>		<b>% Change</b>		<b>% Change</b>
	<b>Adopted</b>	<b>FY2016 Actual</b>	<b>Adopted</b>	<b>Proposed</b>	<b>FY17 to</b>	<b>FY18</b>	<b>FY2019 Plan</b>	<b>FY18 to</b>	<b>FY19</b>
<b>Beginning Fund Balance</b>	<b>\$ (32,354)</b>	<b>\$ (32,354)</b>	<b>\$ 62,823</b>	<b>\$ (148,801)</b>	<b>-336.9%</b>	<b>\$ 117,294</b>	<b>-178.8%</b>		
<b>Sources of Funds:</b>									
Charges for Services:									
Green Fees	360,046	298,630	165,000	304,899	<b>84.8%</b>	312,515	<b>2.5%</b>		
Cart Rentals	225,600	166,767	98,000	170,267	<b>73.7%</b>	174,521	<b>2.5%</b>		
Capital Surcharge	200,277	153,126	90,519	160,186	<b>77.0%</b>	163,820	<b>2.3%</b>		
Pro Shop Sales	65,358	63,717	33,000	65,054	<b>97.1%</b>	66,679	<b>2.5%</b>		
Driving Range	48,009	38,115	23,222	38,915	<b>67.6%</b>	39,887	<b>2.5%</b>		
Concessions	169,441	146,615	83,000	149,693	<b>80.4%</b>	153,432	<b>2.5%</b>		
Facility Rental	5,979	26,797	7,102	14,718	<b>107.2%</b>	15,052	<b>2.3%</b>		
Miscellaneous Revenues:									
Gain/Loss on Investment	2,250	(105,684)	-	-	<b>n/a</b>	-	<b>n/a</b>		
Other Miscellaneous Rev	1,275	2,229	750	1,506	<b>100.8%</b>	1,544	<b>2.5%</b>		
Capital Contributions	-	166,939	-	-	<b>n/a</b>	-	<b>n/a</b>		
Transfers from:									
Ironwood Surcharge Fund	94,968	94,968	95,065	95,065	<b>0.0%</b>	95,065	<b>0.0%</b>		
General Fund (001)	804,746	804,746	783,691	813,684	<b>3.8%</b>	799,700	<b>-1.7%</b>		
<b>Total Sources</b>	<b>1,977,949</b>	<b>1,856,965</b>	<b>1,379,350</b>	<b>1,813,987</b>	<b>31.5%</b>	<b>1,822,215</b>	<b>0.5%</b>		
<b>Uses of Funds:</b>									
Cultural & Recreation:									
Golf Course Administration	522,717	460,578	540,450	534,149	<b>-1.2%</b>	565,446	<b>5.9%</b>		
Pro Shop	36,589	79,283	38,132	28,083	<b>-26.4%</b>	28,161	<b>0.3%</b>		
Concessions	120,408	105,044	121,067	109,953	<b>-9.2%</b>	110,184	<b>0.2%</b>		
Maintenance	490,000	461,482	490,000	519,993	<b>6.1%</b>	519,993	<b>0.0%</b>		
Operations	114,189	329,913	127,265	128,161	<b>0.7%</b>	130,798	<b>2.1%</b>		
Other Activity	-	-	-	-	<b>n/a</b>	-	<b>n/a</b>		
Depreciation	89,207	164,689	89,207	89,207	<b>0.0%</b>	89,207	<b>0.0%</b>		
Capital Projects Surcharge	-	-	-	-	<b>n/a</b>	-	<b>n/a</b>		
Clubhouse Improvements	-	40,192	-	-	<b>n/a</b>	-	<b>n/a</b>		
Golf Cart Replacement	35,000	(20,011)	35,000	-	<b>-100.0%</b>	-	<b>n/a</b>		
Parking Lot Improvements	-	-	-	-	<b>n/a</b>	-	<b>n/a</b>		
Miscellaneous Capital Items	-	-	10,550	-	<b>-100.0%</b>	-	<b>n/a</b>		
Retention Ditch Maint.	-	-	-	-	<b>n/a</b>	-	<b>n/a</b>		
Transfers to:									
Ironwood Reno Fd (417)	-	-	-	-	<b>n/a</b>	-	<b>n/a</b>		
OPEB of 2005 (231)	-	-	-	-	<b>n/a</b>	-	<b>n/a</b>		
CIRB 2010	136,743	135,601	134,286	132,610	<b>-1.2%</b>	130,818	<b>-1.4%</b>		
POB 2003a (226)	5,016	5,016	5,017	5,736	<b>14.3%</b>	6,156	<b>7.3%</b>		
<b>Total Uses</b>	<b>1,549,869</b>	<b>1,761,788</b>	<b>1,590,974</b>	<b>1,547,892</b>	<b>-2.7%</b>	<b>1,580,763</b>	<b>2.1%</b>		
<b>Planned addition to (appropriation of) fund balance</b>	<b>428,080</b>	<b>95,177</b>	<b>(211,625)</b>	<b>266,095</b>	<b>-225.7%</b>	<b>241,452</b>	<b>-9.3%</b>		
<b>Ending Fund Balance</b>	<b>\$ 395,726</b>	<b>\$ 62,823</b>	<b>\$ (148,801)</b>	<b>\$ 117,294</b>	<b>-178.8%</b>	<b>\$ 358,746</b>	<b>205.9%</b>		

**Florida Building Code Enforcement Fund**

**Fund 416**

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

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

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

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

	<b>FY2016 Adopted</b>	<b>FY2016 Actual</b>	<b>FY2017 Adopted</b>	<b>FY2018 Proposed</b>	<b>% Change FY17 to FY18</b>	<b>FY2019 Plan</b>	<b>% Change FY18 to FY19</b>
<b>Beginning Fund Balance</b>	<b>\$ 4,748,651</b>	<b>\$ 4,748,651</b>	<b>\$ 5,334,787</b>	<b>\$ 5,677,780</b>	<b>6.4%</b>	<b>\$ 5,351,699</b>	<b>-5.7%</b>
<b>Sources of Funds:</b>							
Permits, Fees, Assessments:							
Fast Track Processing Fees	10,470	-	-	-	n/a	-	n/a
Building Permits	3,662,502	2,251,963	2,491,256	2,063,645	-17.2%	2,146,191	4.0%
Miscellaneous Permits	6,815	14,446	15,024	13,636	-9.2%	14,182	4.0%
Contractors Exam Fees	503	1,079	1,439	543	-62.3%	565	4.1%
Special Inspection Fees	58,968	131,950	114,660	60,570	-47.2%	62,992	4.0%
Electric Plumbing & Gas Pts	591,230	672,105	707,290	592,525	-16.2%	616,226	4.0%
Street Graphics Inspections	14,451	19,987	19,714	16,559	-16.0%	17,222	4.0%
Competency Renewals	8,236	4,965	4,192	7,396	76.4%	7,692	4.0%
Miscellaneous Revenues:							
County Contribution	-	15,972	-	-	n/a	-	n/a
Gain/Loss on Investments	70,175	166,761	122,163	75,384	-38.3%	78,399	4.0%
Transfers from:							
General Fund (001)	-	-	-	-	n/a	-	n/a
<b>Total Sources</b>	<b>4,423,350</b>	<b>3,279,229</b>	<b>3,475,738</b>	<b>2,830,258</b>	<b>-18.6%</b>	<b>2,943,469</b>	<b>4.0%</b>
<b>Uses of Funds:</b>							
General Government:							
Planning & Dev Admin	74,874	51,856	70,954	111,817	57.6%	114,262	2.2%
Development Services Center	452,663	79,280	167,532	172,680	3.1%	49,026	-71.6%
Planning	-	25,410	-	-	n/a	-	n/a
Citizen Centered Gnv Initiatives	-	116	-	-	-	-	-
Public Safety:							
Building Inspection	2,357,298	2,317,419	2,849,556	2,821,788	-1.0%	2,884,861	2.2%
Fixed Assets	-	(5,500)	-	-	n/a	-	n/a
Transfers to:							
POB 2003a (226)	41,629	41,629	44,703	50,054	12.0%	53,720	7.3%
Cen. Capital Proj Fund (302)	-	182,883	-	-	-	-	-
<b>Total Uses</b>	<b>2,926,464</b>	<b>2,693,093</b>	<b>3,132,745</b>	<b>3,156,339</b>	<b>0.8%</b>	<b>3,101,869</b>	<b>-1.7%</b>
<b>Planned addition to (appropriation of) fund balance</b>	<b>1,496,886</b>	<b>586,136</b>	<b>342,993</b>	<b>(326,081)</b>	<b>-195.1%</b>	<b>(158,400)</b>	<b>-51.4%</b>
<b>Ending Fund Balance</b>	<b>\$ 6,245,537</b>	<b>\$ 5,334,787</b>	<b>\$ 5,677,780</b>	<b>\$ 5,351,699</b>	<b>-5.7%</b>	<b>\$ 5,193,299</b>	<b>-3.0%</b>

**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 can be attributed to the planned purchase of a Skid Steer for Resource Recovery.

	<b>FY2016 Adopted</b>	<b>FY2016 Actual</b>	<b>FY2017 Adopted</b>	<b>FY2018 Proposed</b>	<b>% Change FY17 to FY18</b>	<b>FY2019 Plan</b>	<b>% Change FY18 to FY19</b>
<b>Beginning Fund Balance</b>	<b>\$ 2,903,338</b>	<b>\$ 2,903,338</b>	<b>\$ 1,881,746</b>	<b>\$ 1,537,016</b>	<b>-18.3%</b>	<b>\$ 1,513,370</b>	<b>-1.5%</b>
<b>Sources of Funds:</b>							
Permits, Fees, Assessments:							
Franchise Fees-Solid Waste	1,043,876	1,091,723	1,078,316	1,103,117	2.3%	1,128,489	2.3%
Charges for Services:							
Refuse Collections	7,838,888	8,289,871	8,364,656	8,826,803	5.5%	8,870,937	0.5%
Sale of Garbage Bags	61,955	91,664	92,832	90,000	-3.1%	90,000	0.0%
Football Game Day Svcs	-	28,135	17,330	27,000	55.8%	27,000	0.0%
Recycling	84,666	46,563	46,723	60,000	28.4%	60,000	0.0%
Miscellaneous Revenues:							
Fines and Forfeitures	-	865	2,901	-	-100.0%	-	n/a
Gain/Loss on Investments	55,365	126,353	95,914	70,000	-27.0%	70,000	0.0%
Transfers from:							
General Fund (001)	6,400	6,400	6,400	6,400	0.0%	6,400	0.0%
<b>Total Sources</b>	<b>9,091,150</b>	<b>9,681,574</b>	<b>9,705,072</b>	<b>10,183,320</b>	<b>4.9%</b>	<b>10,252,826</b>	<b>0.7%</b>
<b>Uses of Funds:</b>							
Physical Environment:							
Public Works Administration	136,279	137,298	140,711	145,527	3.4%	162,880	11.9%
Refuse Collection	7,395,321	7,462,520	7,889,972	7,942,414	0.7%	8,159,019	2.7%
Inmate Work Crew	80,488	71,799	146,922	171,875	17.0%	172,669	0.5%
Work Management System	-	16,709	-	-	n/a	-	n/a
Old Airport Landfill Remediation	-	1,127,987	-	-	n/a	-	-
Skid Steer for Resource Recovery	-	-	-	67,348	n/a	-	-100.0%
Depreciation	26,236	24,963	26,236	-	-100.0%	-	n/a
Transportation:							
Transportation Planning	49,110	38,383	50,592	51,975	2.7%	53,637	3.2%
<b>Uses of Funds (continued):</b>							
Transfers to:							
General Fund (001)	300,000	300,000	300,000	300,000	0.0%	300,000	0.0%
POB 2003a (226)	19,560	19,560	21,401	23,294	8.8%	25,000	7.3%
CIRN 2009 (236)	74,432	74,432	44,453	44,462	0.0%	44,364	-0.2%
CIRN 2016A (243)	-	-	-	30,556	n/a	34,230	12.0%
Roadway Resurfacing (353)	1,429,515	1,429,515	1,429,515	1,429,515	0.0%	1,429,515	0.0%
<b>Total Uses</b>	<b>9,510,941</b>	<b>10,703,167</b>	<b>10,049,802</b>	<b>10,206,966</b>	<b>1.6%</b>	<b>10,381,314</b>	<b>1.7%</b>
<b>Planned addition to (appropriation of) fund balance</b>	<b>(419,791)</b>	<b>(1,021,592)</b>	<b>(344,730)</b>	<b>(23,646)</b>	<b>-93.1%</b>	<b>(128,488)</b>	<b>443.4%</b>
<b>Ending Fund Balance</b>	<b>\$ 2,483,547</b>	<b>\$ 1,881,746</b>	<b>\$ 1,537,016</b>	<b>\$ 1,513,370</b>	<b>-1.5%</b>	<b>\$ 1,384,882</b>	<b>-8.5%</b>

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

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

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

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

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

	<b>FY2016 Adopted</b>	<b>FY2016 Actual</b>	<b>FY2017 Adopted</b>	<b>FY2018 Proposed</b>	<b>% Change FY17 to FY18</b>	<b>FY2019 Plan</b>	<b>% Change FY18 to FY19</b>
<b>Beginning Fund Balance</b>	<b>\$ 60,160,572</b>	<b>\$ 60,160,572</b>	<b>\$ 61,925,009</b>	<b>\$ 58,698,968</b>	<b>-5.2%</b>	<b>\$ 55,127,112</b>	<b>-6.1%</b>
<b>Sources of Funds:</b>							
Taxes:							
Local Option Gas Tax	1,999,146	1,844,271	1,889,208	2,023,582	7.1%	2,084,289	3.0%
Intergovernmental:							
FTA Grants	2,650,000	4,875,012	2,650,000	2,650,000	0.0%	2,650,000	0.0%
Federal & State Grants	356,790	1,299,804	300,000	400,173	33.4%	417,682	4.4%
FDOT Grants	2,182,473	1,830,185	2,196,411	2,509,360	14.2%	2,471,315	-1.5%
Rebate 6.7 Cts Gas Tax	276,531	234,731	281,597	290,045	3.0%	298,746	3.0%
County Contributions	973,753	871,619	917,317	998,438	8.8%	1,028,301	3.0%
Charges for Services:							
Cash Overage/Shortage	-	791	-	-	n/a	-	n/a
Daily Bus Fare	660,887	483,093	672,994	605,695	-10.0%	623,866	3.0%
UF Campus Contract	3,302,436	2,996,109	3,362,937	3,078,091	-8.5%	3,173,181	3.1%
Shuttle Services	2,826	1,929	2,878	3,000	4.2%	3,000	0.0%
Student Pass	30,900	5,688	31,466	28,319	-10.0%	29,169	3.0%
Adult Pass	263,028	216,841	267,847	241,062	-10.0%	248,294	3.0%
Main Bus-Advertising	243,595	417,347	248,058	443,147	78.6%	515,207	16.3%
SFC-Transportation Fees	988,123	981,837	1,006,085	1,019,565	1.3%	1,049,892	3.0%
UF-Transportation Fees	9,120,812	8,770,607	9,412,691	9,579,763	1.8%	9,872,693	3.1%
UF-Sunday Service	407,468	566,991	414,933	388,387	-6.4%	400,039	3.0%
Gator Aider	217,791	252,391	221,781	252,391	13.8%	259,963	3.0%
Red Coach Inc	-	18,600	14,400	18,600	29.2%	18,600	0.0%
MegaBus Southeast, LLC	-	23,000	14,400	23,000	59.7%	23,000	0.0%
Employee Pass Programs	5,950	6,000	5,950	20,375	242.4%	20,375	0.0%
UF Later Gator	580,357	502,334	590,989	490,679	-17.0%	505,399	3.0%
Shands - Employee Pass	63,818	68,813	63,818	71,106	11.4%	71,106	0.0%
VA - Employee Pass	11,468	20,070	11,468	36,126	215.0%	36,126	0.0%
UF - Employee Pass	18,713	-	-	-	n/a	-	n/a
Miscellaneous Revenues:							
Gain/Loss on Investments	22,000	(180,628)	22,000	22,000	0.0%	22,000	0.0%
Proceeds - Surplus Equipment	50,000	8,891	50,000	55,000	10.0%	56,650	3.0%
Capital Contributions	-	3,399,242	-	-	n/a	-	n/a
Other Miscellaneous Rev	-	41,032	22,000	25,000	13.6%	25,000	0.0%
Insurance Recovery	50,000	38,748	50,916	51,000	0.2%	52,000	2.0%
<b>Sources of Funds (continued):</b>							
Transfers from:							
General Fund (001)	728,649	744,886	627,210	627,210	0.0%	627,210	0.0%
5 Cents LOGT Fund	440,000	440,000	440,000	440,000	0.0%	440,000	0.0%
GRU	6,465	6,465	6,465	6,563	1.5%	6,563	0.0%
<b>Total Sources</b>	<b>25,653,977</b>	<b>30,786,697</b>	<b>25,795,819</b>	<b>26,397,677</b>	<b>2.3%</b>	<b>27,029,666</b>	<b>2.4%</b>

Regional Transit System Fund  
Fund 450

	FY2016 Adopted	FY2016 Actual	FY2017 Adopted	FY2018 Proposed	% Change FY17 to FY18	FY2019 Plan	% Change FY18 to FY19
<b>Uses of Funds:</b>							
Transportation:							
RTS Administration	713,662	709,130	747,194	1,111,712	48.8%	1,091,012	-1.9%
Marketing	517,001	479,986	538,604	373,458	-30.7%	356,916	-4.4%
Planning	370,460	297,851	390,301	422,310	8.2%	436,364	3.3%
Maintenance	4,715,987	5,004,019	5,102,919	5,153,244	1.0%	5,277,574	2.4%
Operations	17,372,265	14,690,674	16,431,001	17,251,096	5.0%	18,123,330	5.1%
Gator Aider	94,269	121,683	99,853	103,748	3.9%	105,628	1.8%
ADA Transportation	1,878,269	604,919	1,839,295	1,641,924	-10.7%	1,670,325	1.7%
Depreciation	3,450,308	1,721,130	3,450,318	3,450,318	0.0%	3,450,318	0.0%
Grant Expenditures	-	5,020,660	-	-	n/a	-	n/a
Transfers to:							
General Fund (001)	64,095	64,095	74,082	75,915	2.5%	77,817	2.5%
POB 2003a (226)	308,113	308,113	348,293	385,808	10.8%	414,181	7.4%
Arts in Public Places (619)	-	-	-	-	n/a	-	n/a
<b>Total Uses</b>	<b>29,484,429</b>	<b>29,022,260</b>	<b>29,021,860</b>	<b>29,969,533</b>	<b>3.3%</b>	<b>31,003,465</b>	<b>3.4%</b>
<b>Planned addition to (appropriation of) fund balance</b>	<b>(3,830,452)</b>	<b>1,764,437</b>	<b>(3,226,041)</b>	<b>(3,571,856)</b>	<b>10.7%</b>	<b>(3,973,799)</b>	<b>11.3%</b>
<b>Ending Fund Balance</b>	<b>\$ 56,330,120</b>	<b>\$ 61,925,009</b>	<b>\$ 58,698,968</b>	<b>\$ 55,127,112</b>	<b>-6.1%</b>	<b>\$ 51,153,313</b>	<b>-7.2%</b>

**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.

	FY2016 Adopted	FY2016 Actual	FY2017 Adopted	FY2018 Proposed	% Change FY17 to FY18	FY2019 Plan	% Change FY18 to FY19
<b>Beginning Fund Balance</b>	<b>\$ 20,635,882</b>	<b>\$ 20,635,882</b>	<b>\$ 21,190,504</b>	<b>\$ 20,433,028</b>	<b>-3.6%</b>	<b>\$ 18,251,612</b>	<b>-10.7%</b>
<b>Sources of Funds:</b>							
Miscellaneous Revenues:							
Gain/Loss on Investments	45,000	151,200	45,000	-	-100.0%	-	n/a
Capital Contributions	275,000	183,477	275,000	-	-100.0%	-	n/a
Proceeds Surplus Equip	-	136,927	-	-	n/a	-	n/a
Insurance Recovery	-	15,768	-	-	n/a	-	n/a
Other Miscellaneous Rev	-	1,435	5,616	5,728	2.0%	5,843	2.0%
Internal Service:							
Fixed Vehicle Replacement	2,798,282	2,798,927	2,888,292	3,687,719	27.7%	3,687,719	0.0%
Vehicle Maintenance-GRU	2,070,015	1,703,225	1,905,236	2,056,892	8.0%	2,098,030	2.0%
Vehicle Maintenance-GG	1,596,574	1,598,713	1,751,952	1,829,967	4.5%	1,866,567	2.0%
Fuel Cost Recovery-GRU	1,283,714	540,761	831,698	877,996	5.6%	993,862	13.2%
Fuel Cost Recovery-GG	822,319	388,950	532,073	554,714	4.3%	626,307	12.9%
Transfers from:							
Solid Waste (420)	-	-	-	-	n/a	-	n/a
Centralized Garage Prj (334)	-	-	-	-	n/a	-	n/a
<b>Total Sources</b>	<b>8,890,904</b>	<b>7,519,385</b>	<b>8,234,867</b>	<b>9,013,016</b>	<b>9.4%</b>	<b>9,278,328</b>	<b>2.9%</b>
<b>Uses of Funds:</b>							
Internal Service Expenses:							
Administrative Services	19,615	26,217	15,009	15,420	2.7%	16,209	5.1%
Operations-Support Srv	-	-	-	-	n/a	-	n/a
Fleet Administration	729,867	702,755	645,939	771,187	19.4%	794,292	3.0%
Fleet Operations	4,941,267	3,742,600	4,523,438	4,771,745	5.5%	5,037,621	5.6%
Capitalization of Vehicles	-	(3,212,498)	-	-	n/a	-	n/a
Centralized Garage	-	-	-	-	n/a	-	n/a
Capital Projects	-	-	-	-	n/a	-	n/a
Depreciation	21,740	2,227,759	224,768	224,768	0.0%	224,768	0.0%
Vehicle Replacements	3,104,363	3,438,611	3,542,913	5,369,394	51.6%	4,519,081	-15.8%
Transfers to:							
POB 2003a (226)	39,318	39,318	40,276	41,918	4.1%	44,988	7.3%
<b>Total Uses</b>	<b>8,856,170</b>	<b>6,964,762</b>	<b>8,992,343</b>	<b>11,194,432</b>	<b>24.5%</b>	<b>10,636,959</b>	<b>-5.0%</b>
<b>Planned addition to (appropriation of) fund balance</b>	<b>34,734</b>	<b>554,622</b>	<b>(757,476)</b>	<b>(2,181,416)</b>	<b>188.0%</b>	<b>(1,358,631)</b>	<b>-37.7%</b>
<b>Ending Fund Balance</b>	<b>\$ 20,670,616</b>	<b>\$ 21,190,504</b>	<b>\$ 20,433,028</b>	<b>\$ 18,251,612</b>	<b>-10.7%</b>	<b>\$ 16,892,981</b>	<b>-7.4%</b>

**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.

	<b>FY2016 Adopted</b>	<b>FY2016 Actual</b>	<b>FY2017 Adopted</b>	<b>FY2018 Proposed</b>	<b>% Change FY17 to FY18</b>	<b>FY2019 Plan</b>	<b>% Change FY18 to FY19</b>
<b>Beginning Fund Balance</b>	<b>\$ 4,878,528</b>	<b>\$ 4,878,528</b>	<b>\$ 4,918,147</b>	<b>\$ 3,654,350</b>	<b>-25.7%</b>	<b>\$ 2,398,784</b>	<b>-34.4%</b>
<b>Sources of Funds:</b>							
Miscellaneous Revenues:							
Gain/Loss on Investments	250,000	314,804	250,000	200,000	-20.0%	200,000	0.0%
Insurance Premiums	1,915,800	2,002,881	1,973,274	2,022,606	2.5%	2,073,171	2.5%
Other Miscellaneous Rev	300,000	533,251	300,000	300,000	0.0%	300,000	0.0%
Internal Service:							
General Fund Ins. Prem.	2,147,864	2,152,415	1,959,805	2,008,800	2.5%	2,059,020	2.5%
General Pension Ins. Prem.	32,184	32,184	32,292	33,099	2.5%	33,927	2.5%
Fire Pension Ins. Prem.	19,391	21,065	21,104	21,632	2.5%	22,172	2.5%
Solid Waste Ins. Prem.	33,173	33,389	34,645	35,511	2.5%	36,399	2.5%
CDBG Insurance Premium	35,342	36,176	36,479	37,391	2.5%	38,326	2.5%
RTS Insurance Premium	1,293,344	1,297,826	1,311,650	1,344,441	2.5%	1,378,052	2.5%
Police Pension Ins. Prem.	21,065	19,391	19,430	19,916	2.5%	20,414	2.5%
Ironwood Ins. Premium	47,170	47,170	47,215	48,395	2.5%	49,605	2.5%
Fleet Service Ins. Prem.	108,557	110,250	110,836	113,607	2.5%	116,447	2.5%
Stormwater Ins. Prem.	252,035	252,035	251,846	258,142	2.5%	264,596	2.5%
Florida Bldg Code Ins. Prm.	72,056	73,256	78,173	80,127	2.5%	82,131	2.5%
HOME Fund Ins. Prm.	1,608	2,898	2,931	3,004	2.5%	3,079	2.5%
Cultural Affairs Ins. Prm.	1,587	1,587	1,074	1,101	2.5%	1,128	2.5%
Billable OT Ins. Prm.	10,496	10,496	11,237	11,518	2.5%	11,806	2.5%
CRA Ins. Prm.	14,430	14,430	13,848	14,194	2.5%	14,549	2.5%
EHAB Ins. Prm.	2,247	2,247	2,319	2,377	2.5%	2,436	2.5%
REHAB Ins. Prm.	168	168	153	157	2.6%	161	2.5%
Gen. Insurance Ins. Prm.	20,409	28,881	20,826	21,347	2.5%	21,880	2.5%
<b>Total Sources</b>	<b>6,578,926</b>	<b>6,986,799</b>	<b>6,479,137</b>	<b>6,577,365</b>	<b>1.5%</b>	<b>6,729,299</b>	<b>2.3%</b>
<b>Uses of Funds:</b>							
Internal Service Expenses:							
City Attorney	538,852	339,448	535,595	546,045	2.0%	554,585	1.6%
Risk Management	3,394,180	3,559,292	3,480,398	3,465,368	-0.4%	3,491,579	0.8%
Health Services	850,327	885,520	863,265	877,167	1.6%	891,606	1.6%
Safety Award Incentive Prg.	55,000	38,400	55,000	55,000	0.0%	55,000	0.0%
Workers Comp & Safety	2,727,134	2,085,900	2,768,451	2,846,004	2.8%	2,904,947	2.1%
Depreciation	3,335	5,481	3,335	3,335	0.0%	3,335	0.0%
	<b>FY2016 Adopted</b>	<b>FY2016 Actual</b>	<b>FY2017 Adopted</b>	<b>FY2018 Proposed</b>	<b>% Change FY17 to FY18</b>	<b>FY2019 Plan</b>	<b>% Change FY18 to FY19</b>
<b>Uses of Funds (continued):</b>							
Transfers to:							
POB 2003a (226)	33,140	33,140	36,890	40,012	8.5%	42,941	7.3%
<b>Total Uses</b>	<b>7,601,968</b>	<b>6,947,181</b>	<b>7,742,934</b>	<b>7,832,931</b>	<b>1.2%</b>	<b>7,943,993</b>	<b>1.4%</b>
<b>Planned addition to (appropriation of) fund balance</b>	<b>(1,023,042)</b>	<b>39,619</b>	<b>(1,263,797)</b>	<b>(1,255,566)</b>	<b>-0.7%</b>	<b>(1,214,694)</b>	<b>-3.3%</b>
<b>Ending Fund Balance</b>	<b>\$ 3,855,486</b>	<b>\$ 4,918,147</b>	<b>\$ 3,654,350</b>	<b>\$ 2,398,784</b>	<b>-34.4%</b>	<b>\$ 1,184,090</b>	<b>-50.6%</b>



**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

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

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

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

	<b>FY2016 Adopted</b>	<b>FY2016 Actual</b>	<b>FY2017 Adopted</b>	<b>FY2018 Proposed</b>	<b>% Change FY17 to FY18</b>	<b>FY2019 Plan</b>	<b>% Change FY18 to FY19</b>
<b>Beginning Fund Balance</b>	<b>\$ 2,503,260</b>	<b>\$ 2,503,260</b>	<b>\$ 1,188,801</b>	<b>\$ 1,026,230</b>	<b>-13.7%</b>	<b>\$ 1,072,422</b>	<b>4.5%</b>
<b>Sources of Funds:</b>							
Miscellaneous Revenues:							
Life Insurance Contributions	250,000	293,161	250,000	275,000	10.0%	275,000	0.0%
Employer Contributions	13,136,898	9,510,778	13,335,922	13,592,151	1.9%	14,764,980	8.6%
Employee Contributions	6,083,699	5,850,182	6,152,506	7,117,548	15.7%	8,015,689	12.6%
Flex Plan Contributions	800,000	1,011,798	809,680	920,000	13.6%	920,000	0.0%
REHAB Premiums	6,166,410	8,017,694	6,289,738	6,609,905	5.1%	7,270,896	10.0%
Gain/Loss on Investments	100,000	45,301	80,000	40,000	-50.0%	45,000	12.5%
Other Miscellaneous Rev	-	1,194,271	-	-	n/a	-	n/a
<b>Total Sources</b>	<b>26,537,007</b>	<b>25,923,185</b>	<b>26,917,846</b>	<b>28,554,604</b>	<b>6.1%</b>	<b>31,291,565</b>	<b>9.6%</b>
<b>Uses of Funds:</b>							
Internal Service Expenses:							
Risk Management	26,065,678	27,235,326	27,069,227	28,497,394	5.3%	30,270,130	6.2%
Depreciation	8,296	-	8,448	8,448	0.0%	8,448	0.0%
Transfers to:							
POB 2003a (226)	2,318	2,318	2,742	2,570	-6.3%	2,758	7.3%
<b>Total Uses</b>	<b>26,076,292</b>	<b>27,237,644</b>	<b>27,080,417</b>	<b>28,508,412</b>	<b>5.3%</b>	<b>30,281,336</b>	<b>6.2%</b>
<b>Planned addition to (appropriation of) fund balance</b>	<b>460,715</b>	<b>(1,314,459)</b>	<b>(162,571)</b>	<b>46,192</b>	<b>-128.4%</b>	<b>1,010,229</b>	<b>2087.0%</b>
<b>Ending Fund Balance</b>	<b>\$ 2,963,975</b>	<b>\$ 1,188,801</b>	<b>\$ 1,026,230</b>	<b>\$ 1,072,422</b>	<b>4.5%</b>	<b>\$ 2,082,651</b>	<b>94.2%</b>

**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

	FY2016 Adopted	FY2016 Actual	FY2017 Adopted	FY2018 Proposed	% Change FY17 to FY18	FY2019 Plan	% Change FY18 to FY19
<b>Beginning Fund Balance</b>	<b>\$ 605,168,036</b>	<b>\$ 605,168,036</b>	<b>\$ 644,434,002</b>	<b>\$ 675,512,853</b>	<b>4.8%</b>	<b>\$ 706,310,528</b>	<b>4.6%</b>
<b>Sources of Funds by Category:</b>							
Miscellaneous Revenues	97,925,053	108,929,557	98,907,655	108,463,500	9.7%	117,788,500	8.6%
Transfers from Other Fund	-	-	-	-	n/a	-	n/a
<b>Total Sources</b>	<b>97,925,053</b>	<b>108,929,557</b>	<b>98,907,655</b>	<b>108,463,500</b>	<b>9.7%</b>	<b>117,788,500</b>	<b>8.6%</b>
<b>Uses of Funds:</b>							
General Government	43,523,404	50,531,127	53,155,759	53,473,500	0.6%	57,740,047	8.0%
Public Safety	18,485,184	19,122,123	22,964,534	24,166,800	5.2%	25,796,800	6.7%
Physical Environment	167,244	-	84,158	-	-100.0%	-	n/a
Transfers to Other Funds	13,128	10,342	13,185	25,525	93.6%	27,395	7.3%
<b>Total Uses</b>	<b>62,188,960</b>	<b>69,663,592</b>	<b>76,217,636</b>	<b>77,665,825</b>	<b>1.9%</b>	<b>83,564,242</b>	<b>7.6%</b>
<b>Planned addition to (appropriation of) fund balance</b>	<b>35,736,093</b>	<b>39,265,966</b>	<b>22,690,019</b>	<b>30,797,675</b>	<b>35.7%</b>	<b>34,224,258</b>	<b>11.1%</b>
<b>Ending Fund Balance</b>	<b>\$ 640,904,129</b>	<b>\$ 644,434,002</b>	<b>\$ 667,124,021</b>	<b>\$ 706,310,528</b>	<b>5.9%</b>	<b>\$ 740,534,786</b>	<b>4.8%</b>

# Retiree Health Insurance Trust

## Fund 601

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

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

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

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

The fund balance within this fund is restricted.

	<b>FY2016 Adopted</b>	<b>FY2016 Actual</b>	<b>FY2017 Adopted</b>	<b>FY2018 Proposed</b>	<b>% Change FY17 to FY18</b>	<b>FY2019 Plan</b>	<b>% Change FY18 to FY19</b>
<b>Beginning Fund Balance</b>	<b>\$ 56,422,165</b>	<b>\$ 56,422,165</b>	<b>\$ 59,442,474</b>	<b>\$ 59,992,023</b>	<b>0.9%</b>	<b>\$ 61,975,745</b>	<b>3.3%</b>
<b>Sources of Funds:</b>							
Miscellaneous:							
Gain/Loss on Investments	4,800,000	5,768,444	4,000,000	5,100,000	27.5%	5,600,000	9.8%
Retiree Contributions	2,850,000	5,654,422	2,850,000	3,450,000	21.1%	3,700,000	7.2%
Employer Contributions	575,000	540,550	575,000	2,975,000	417.4%	3,000,000	0.8%
<b>Total Sources</b>	<b>8,225,000</b>	<b>11,963,416</b>	<b>7,425,000</b>	<b>11,525,000</b>	<b>55.2%</b>	<b>12,300,000</b>	<b>6.7%</b>
<b>Uses of Funds:</b>							
General Government:							
Administrative Services	5,892	2,585	4,497	-	-100.0%	-	n/a
Finance-Pension	5,484	5,562	5,655	5,805	2.7%	5,964	2.7%
Risk Management	6,365,000	8,934,692	6,865,000	9,535,020	38.9%	10,565,020	10.8%
Transfers to:							
OPEB of 2005 Debt Srv (231)	-	-	-	-	n/a	-	n/a
POB 2003a Debt Srv (226)	267	267	299	453	51.5%	486	7.3%
<b>Total Uses</b>	<b>6,376,643</b>	<b>8,943,106</b>	<b>6,875,451</b>	<b>9,541,278</b>	<b>38.8%</b>	<b>10,571,470</b>	<b>10.8%</b>
<b>Planned addition to (appropriation of) fund balance</b>	<b>1,848,357</b>	<b>3,020,309</b>	<b>549,549</b>	<b>1,983,722</b>	<b>261.0%</b>	<b>1,728,530</b>	<b>-12.9%</b>
<b>Ending Fund Balance</b>	<b>\$ 58,270,522</b>	<b>\$ 59,442,474</b>	<b>\$ 59,992,023</b>	<b>\$ 61,975,745</b>	<b>3.3%</b>	<b>\$ 63,704,275</b>	<b>2.8%</b>

**General Pension Fund**

**Fund 604**

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

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

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

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

	<b>FY2016 Adopted</b>	<b>FY2016 Actual</b>	<b>FY2017 Adopted</b>	<b>FY2018 Proposed</b>	<b>% Change FY17 to FY18</b>	<b>FY2019 Plan</b>	<b>% Change FY18 to FY19</b>
<b>Beginning Fund Balance</b>	<b>\$ 334,603,947</b>	<b>\$ 334,603,947</b>	<b>\$ 357,291,779</b>	<b>\$ 371,820,684</b>	<b>4.1%</b>	<b>\$ 387,110,835</b>	<b>4.1%</b>
<b>Sources of Funds:</b>							
Miscellaneous:							
Gain/Loss on Investments	32,345,000	40,919,252	26,000,000	33,000,000	26.9%	36,500,000	10.6%
Broker Refunds	2,000	4,322	2,000	1,000	-50.0%	1,000	0.0%
Employee-Military Buyback	75,000	12,507	75,000	400,000	433.3%	400,000	0.0%
Sheriff Contributions	-	-	-	-	n/a	-	n/a
Employer Contributions	14,000,000	13,481,025	14,382,936	15,800,000	9.9%	17,500,000	10.8%
Employer Contrib-Retirees	325,000	-	150,000	150,000	0.0%	150,000	0.0%
Employee Contributions	5,250,000	4,428,750	5,355,000	4,200,000	-21.6%	4,500,000	7.1%
Retiree DROP Pay Deposit	4,750,000	3,505,811	4,750,000	4,000,000	-15.8%	4,000,000	0.0%
Other Miscellaneous Rev	-	-	-	-	n/a	-	n/a
Transfers from:							
Disability Fund (605)	-	-	-	-	n/a	-	n/a
<b>Total Sources</b>	<b>56,747,000</b>	<b>62,351,668</b>	<b>50,714,936</b>	<b>57,551,000</b>	<b>13.5%</b>	<b>63,051,000</b>	<b>9.6%</b>
<b>Uses of Funds:</b>							
General Government:							
Administrative Services	15,698	6,898	12,000	-	-100.0%	-	n/a
City Attorney	7,044	7,102	7,215	7,389	2.4%	7,560	2.3%
Finance-Pension	322,882	351,621	341,366	272,923	-20.0%	281,477	3.1%
Trust Funds	35,388,649	39,273,243	35,788,649	41,933,900	17.2%	45,153,900	7.7%
Risk Management	18,066	18,089	18,573	19,806	6.6%	20,511	3.6%
Pension Boards & Comm.	10,000	-	10,000	10,000	0.0%	10,000	0.0%
Transfers to:							
OPEB of 2005 Debt Srv (231)	-	-	-	-	n/a	-	n/a
POB 2003a Debt Srv (226)	6,883	6,883	8,228	16,831	104.6%	18,064	7.3%
<b>Total Uses</b>	<b>35,769,222</b>	<b>39,663,836</b>	<b>36,186,031</b>	<b>42,260,849</b>	<b>16.8%</b>	<b>45,491,512</b>	<b>7.6%</b>
<b>Planned addition to (appropriation of) fund balance</b>	<b>20,977,778</b>	<b>22,687,832</b>	<b>14,528,905</b>	<b>15,290,151</b>	<b>5.2%</b>	<b>17,559,488</b>	<b>14.8%</b>
<b>Ending Fund Balance</b>	<b>\$ 355,581,725</b>	<b>\$ 357,291,779</b>	<b>\$ 371,820,684</b>	<b>\$ 387,110,835</b>	<b>4.1%</b>	<b>\$ 404,670,323</b>	<b>4.5%</b>

**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: This fund has been closed.

	FY2016 Adopted	FY2016 Actual	FY2017 Adopted	FY2018 Proposed	% Change FY17 to FY18	FY2019 Plan	% Change FY18 to FY19
<b>Beginning Fund Balance</b>	\$ -	\$ -	\$ -	\$ -	n/a	\$ -	n/a
<b>Sources of Funds:</b>							
Miscellaneous:							
Gain/Loss on Investments	721,371	-	398,189	-	-100.0%	-	n/a
Employer Contr.-GG	109,260	-	40,768	-	-100.0%	-	n/a
Employer Contr.-GRU	160,422	-	132,580	-	-100.0%	-	n/a
<b>Total Sources</b>	<b>991,053</b>	-	<b>571,537</b>	-	<b>-100.0%</b>	-	<b>n/a</b>
<b>Uses of Funds:</b>							
General Government:							
Administrative Services	5,459	-	3,756	-	-100.0%	-	n/a
Finance-Pension	21,652	-	2,755,148	-	-100.0%	-	n/a
Risk Management	17,249	-	11,335	-	-100.0%	-	n/a
Trust Funds	125,105	-	6,105,012	-	-100.0%	-	n/a
Physical Environment:							
Employee Disability-GRU	167,244	-	84,158	-	-100.0%	-	n/a
Transfers to:							
OPEB of 2005 Debt Srv (231)	1,942	-	-	-	n/a	-	n/a
POB 2003a Debt Srv (226)	844	-	959	-	-100.0%	-	n/a
<b>Total Uses</b>	<b>339,495</b>	-	<b>8,960,369</b>	-	<b>-100.0%</b>	-	<b>n/a</b>
<b>Planned addition to (appropriation of) fund balance</b>	<b>651,558</b>	-	<b>(8,388,832)</b>	-	<b>-100.0%</b>	-	<b>n/a</b>
<b>Ending Fund Balance</b>	<b>\$ 651,558</b>	<b>\$ -</b>	<b>\$ (8,388,832)</b>	<b>\$ -</b>	<b>-100.0%</b>	<b>\$ -</b>	<b>n/a</b>

**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 in fund balance.  
The fund balance within this fund is restricted.

	<b>FY2016 Adopted</b>	<b>FY2016 Actual</b>	<b>FY2017 Adopted</b>	<b>FY2018 Proposed</b>	<b>% Change FY17 to FY18</b>	<b>FY2019 Plan</b>	<b>% Change FY18 to FY19</b>
<b>Beginning Fund Balance</b>	<b>\$ 9,638,804</b>	<b>\$ 9,638,804</b>	<b>\$ 9,803,721</b>	<b>\$ 10,233,921</b>	<b>4.39%</b>	<b>\$ 10,208,921</b>	<b>-0.24%</b>
<b>Sources of Funds:</b>							
Miscellaneous:							
Gain/Loss on Investments	910,000	800,628	910,000	950,000	<b>4.40%</b>	1,050,000	<b>10.53%</b>
Employer Contributions	290,000	293,788	295,800	325,000	<b>9.87%</b>	345,000	<b>6.15%</b>
Employee Contributions	220,000	178,371	224,400	200,000	<b>-10.87%</b>	210,000	<b>5.00%</b>
Rollover Amounts	-	592,998	-	-	<b>n/a</b>	-	<b>n/a</b>
<b>Total Sources</b>	<b>1,420,000</b>	<b>1,865,784</b>	<b>1,430,200</b>	<b>1,475,000</b>	<b>3.13%</b>	<b>1,605,000</b>	<b>8.81%</b>
<b>Uses of Funds:</b>							
General Government:							
Trust Funds	1,000,000	1,700,867	1,000,000	1,500,000	<b>50.00%</b>	1,500,000	<b>0.00%</b>
<b>Total Uses</b>	<b>1,000,000</b>	<b>1,700,867</b>	<b>1,000,000</b>	<b>1,500,000</b>	<b>50.00%</b>	<b>1,500,000</b>	<b>0.00%</b>
<b>Planned addition to (appropriation of) fund balance</b>	<b>420,000</b>	<b>164,917</b>	<b>430,200</b>	<b>(25,000)</b>	<b>-105.81%</b>	<b>105,000</b>	<b>-520.00%</b>
<b>Ending Fund Balance</b>	<b>\$ 10,058,804</b>	<b>\$ 9,803,721</b>	<b>\$ 10,233,921</b>	<b>\$ 10,208,921</b>	<b>-0.24%</b>	<b>\$ 10,313,921</b>	<b>1.03%</b>

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

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

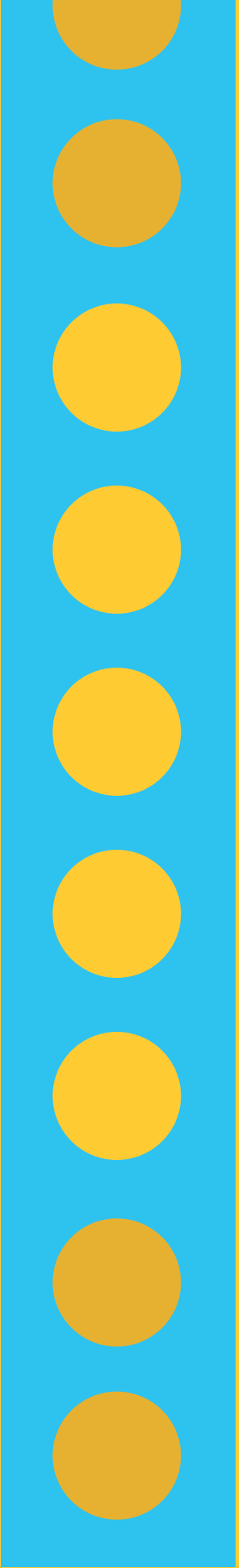
**Funding Source:** Sources for this fund are collected from the City of Gainesville as an employer and from the employees who participate in this plan.

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

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

	<b>FY2016 Adopted</b>	<b>FY2016 Actual</b>	<b>FY2017 Adopted</b>	<b>FY2018 Proposed</b>	<b>% Change FY17 to FY18</b>	<b>FY2019 Plan</b>	<b>% Change FY18 to FY19</b>
<b>Beginning Fund Balance</b>	<b>\$ 204,503,120</b>	<b>\$ 204,503,120</b>	<b>\$ 217,896,027</b>	<b>\$ 233,466,224</b>	<b>7.1%</b>	<b>\$ 247,015,026</b>	<b>5.8%</b>
<b>Sources of Funds:</b>							
Miscellaneous:							
Gain/Loss on Investments	21,300,500	23,142,476	27,800,000	26,800,000	-3.6%	28,900,000	7.8%
Broker Refunds	6,500	853	3,000	2,500	-16.7%	2,500	0.0%
Employer Contributions	4,250,000	3,716,354	4,488,182	4,600,000	2.5%	5,100,000	10.9%
Employee Contributions	2,010,000	1,908,091	2,083,300	2,050,000	-1.6%	2,170,000	5.9%
Employee-Military Buyback	65,000	184,983	71,500	150,000	109.8%	150,000	0.0%
Premium Tax	1,220,000	1,112,972	1,220,000	1,110,000	-9.0%	1,110,000	0.0%
Retiree DROP Redeposit	1,690,000	2,682,960	3,100,000	3,200,000	3.2%	3,400,000	6.3%
Transfers from:							
Police Pension Fund (607)	-	-	-	-	n/a	-	n/a
<b>Total Sources</b>	<b>30,542,000</b>	<b>32,748,689</b>	<b>38,765,982</b>	<b>37,912,500</b>	<b>-2.2%</b>	<b>40,832,500</b>	<b>7.7%</b>
<b>Uses of Funds:</b>							
General Government:							
Finance-Pension	215,224	230,467	227,552	188,657	-17.1%	195,615	3.7%
Public Safety:							
Trust Funds	18,469,004	19,116,443	22,948,354	24,149,130	5.2%	25,778,330	6.7%
Pension Boards and Comm.	16,180	5,680	16,180	17,670	9.2%	18,470	4.5%
Transfers to:							
OPEB of 2005 Debt Srv (231)	-	-	-	-	n/a	-	n/a
POB 2003a Debt Srv (226)	3,192	3,192	3,699	8,241	122.8%	8,845	7.3%
Police Share Plan Prem	-	-	-	-	n/a	-	n/a
Fire Pension Fund (608)	-	-	-	-	n/a	-	n/a
<b>Total Uses</b>	<b>18,703,600</b>	<b>19,355,782</b>	<b>23,195,785</b>	<b>24,363,698</b>	<b>5.0%</b>	<b>26,001,260</b>	<b>6.7%</b>
<b>Planned addition to (appropriation of) fund balance</b>	<b>11,838,400</b>	<b>13,392,907</b>	<b>15,570,197</b>	<b>13,548,802</b>	<b>-13.0%</b>	<b>14,831,240</b>	<b>9.5%</b>
<b>Ending Fund Balance</b>	<b>\$ 216,341,520</b>	<b>\$ 217,896,027</b>	<b>\$ 233,466,224</b>	<b>\$ 247,015,026</b>	<b>5.8%</b>	<b>\$ 261,846,266</b>	<b>6.0%</b>





**CAPITAL  
IMPROVEMENT  
PLAN**

## General Fund Contribution to General Capital Projects (302)

### SOURCES

General Fund Contribution FY 18	\$ 317,446
General Fund Unassigned Fund Balance Use FY 18	549,283
Accumulated Fund Balance (project closeouts)	22,946
General Fund Contribution FY 19	317,446
	\$ 1,207,121

### USES

	Acct #	FY2018	FY2019	TOTAL
Boardwalk Replacement *	302-M331	\$ 25,000	\$ 25,000	\$ 50,000
Sidewalk Maintenance *	302-M187	100,000	100,000	200,000
Median Repair/Improvement *	302-M327	15,000	15,000	30,000
Parking Garage Maintenance and Repairs **	302-M121	91,040	-	91,040
NW 2nd Street Sidewalk **	302-M122	97,000	-	97,000
GFR Station HVAC, Roof, Plumbing, Electric Etc **	302-M123	22,457	-	22,457
GFR Equipment Replacement **	302-M124	171,101	-	171,101
GPD Body Worn Cameras **	302-M161	100,000	81,729	181,729
GPD Taser Program	302-M162	63,165	65,717	128,882
GPD IT Replacement & Support (fiber)	302-M163	92,210	-	92,210
GPD IT Replacement & Support (server & backup)	302-M164	112,702	30,000	142,702
		\$ 889,675	\$ 317,446	\$ 1,207,121

Unallocated Funds \$ -

Note:

\* - Recurring funding.

\*\* - Split funded from other sources.

**Roadway Construction Fund (323)**

**SOURCES**

Interest Earnings	\$ 5,000
	<u>\$ 5,000</u>

**USES**

	<u>Acct #</u>	<u>FY2018</u>	<u>FY2019</u>	<u>TOTAL</u>
NW 2nd St Sidewalk **	323-M122	\$ 5,000	\$ -	\$ 5,000
		<u>\$ 5,000</u>	<u>\$ -</u>	<u>\$ 5,000</u>

Unallocated Funds \$ -

Note:

\*\* Split funded from other funding sources

**FFGFC 02 (328)**

**SOURCES**

Interest Earnings	\$ 10,246
	<u>\$ 10,246</u>

**USES**

	<u>Acct #</u>	<u>FY2018</u>	<u>FY2019</u>	<u>TOTAL</u>
Fire Station Exhaust System	328-M165	\$ 10,246	\$ -	\$ 10,246
		<u>\$ 10,246</u>	<u>\$ -</u>	<u>\$ 10,246</u>

Unallocated Funds \$ -

**Downtown Parking Garage - Sales Tax Fund (331)**

**SOURCES**

Interest Earnings	\$	960
	\$	960

**USES**

	Acct #	FY2018	FY2019	TOTAL
Parking Garage Maintenance and Repairs **	331-M121	\$ 960	\$ -	\$ 960
		\$ 960	\$ -	\$ 960

Unallocated Funds \$ -

Note:

\*\* Split funded from other funding sources

**FFGFC 05 (332)**

**SOURCES**

Interest Earnings	\$	5,000
	\$	5,000

**USES**

	Acct #	FY2018	FY2019	TOTAL
OLB Lobby Renovations **	332-M166	\$ 5,000	\$ -	\$ 5,000
		\$ 5,000	\$ -	\$ 5,000

Unallocated Funds \$ -

Note:

\*\* Split funded from other funding sources

**CIRB 05 Unallocated Interest Earnings (335)**

**SOURCES**

Interest Earnings	\$ 65,000
	<u>\$ 65,000</u>

**USES**

	<u>Acct #</u>	<u>FY2018</u>	<u>FY2019</u>	<u>TOTAL</u>
OLB Lobby Renovations **	335-M166	\$ 45,000	\$ -	\$ 45,000
City Hall Renovations **	335-M167	20,000	-	20,000
		<u>\$ 65,000</u>	<u>\$ -</u>	<u>\$ 65,000</u>

Unallocated Funds \$ -

Note:

\*\* Split funded from other funding sources

## Campus Development Agreement

### SOURCES

Interest Earnings	\$ 800,000
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### USES

	Acct #	FY2018	FY2019	TOTAL
UF Partnership Projects	339-C250	\$ 800,000	\$ -	\$ 800,000
		\$ 800,000	\$ -	\$ 800,000

Unallocated Funds \$ -



**CIRB 2010 (348)**

**SOURCES**

Interest Earnings	\$ 23,000
	<u>\$ 23,000</u>

**USES**

	<u>Acct #</u>	<u>FY2018</u>	<u>FY2019</u>	<u>TOTAL</u>
City Hall Renovations **	348-M167	\$ 23,000	\$ -	\$ 23,000
		<u>\$ 23,000</u>	<u>\$ -</u>	<u>\$ 23,000</u>

Unallocated Funds \$ -

Note:

\*\* Split funded from other funding sources

### CIRN 14 Unallocated Interest Earnings (354)

#### SOURCES

Interest Earnings	\$ 200,000
	<u>\$ 200,000</u>

#### USES

	<u>Acct #</u>	<u>FY2018</u>	<u>FY2019</u>	<u>TOTAL</u>
GFR New Fire Station 9 **	354-M175	\$ 200,000	\$ -	\$ 200,000
		<u>\$ 200,000</u>	<u>\$ -</u>	<u>\$ 200,000</u>

Unallocated Funds \$ -

Note:

\*\* Split funded from other funding sources

## Facilities Maintenance Fund (351)

### SOURCES

General Fund Recurring Transfer FY 18	\$ 562,500
General Fund Recurring Transfer FY 19	562,500
	<u>\$ 1,125,000</u>

### USES

	Acct #	FY2018	FY2019	TOTAL
GS Unscheduled Maintenance & Repairs *	351-M907	\$ 100,000	\$ 100,000	\$ 200,000
GS ADA Repairs *	351-M210	25,000	25,000	50,000
PW Mast Arms Painting & Maintenance * & ***	351-M425	42,957	106,553	149,510
PRCA Park Maintenance and Repairs *	351-M909	50,000	50,000	100,000
GS GTEC Facility Maintenance & Repair *	351-M908	10,000	10,000	20,000
GFR Facilities Maintenance & Landscaping *	351-M910	50,000	50,000	100,000
GFR Station HVAC, Roof, Plumbing, Electric Etc * & **	351-M123	77,543	100,000	177,543
Fire Station Exhaust System	351-M165	-	10,250	10,250
Fire Station Furnishings Replacement	351-M169	-	40,999	40,999
Parking Garage Maintenance and Repairs	351-M121		50,000	50,000
City Hall Renovations **	351-M167	207,000	-	207,000
		<u>\$ 562,500</u>	<u>\$ 542,802</u>	<u>\$ 1,105,302</u>

Note:

\* - Recurring funding.

\*\* - Split funded from other funding sources.

\*\*\* - Recurring funding, shifted for cash flow timing.

Remaining Fund Balance for Future Needs      \$ 19,698

**Equipment Replacement Fund (352)**

**SOURCES**

General Fund Recurring Transfer FY 18	977,500
General Fund Recurring Transfer FY 19	977,500
Previously Allocated	(129,630)
	<u>\$ 1,825,370</u>

**USES**

	<u>Acct #</u>	<u>FY2018</u>	<u>FY2019</u>	<u>TOTAL</u>
GPD Laptops *	352-M126	\$ 250,000	\$ 250,000	\$ 500,000
GPD Vehicle Video Cameras *	352-E115	130,000	130,000	260,000
GPD Portable Radios *	352-M230	195,000	195,000	390,000
GFR Mobile Data Computer System *	352-M130	25,000	25,000	50,000
GFR Fire Rescue Equipment on Apparatus Replc.*	352-E120	25,000	25,000	50,000
GFR Equipment Replacement **	352-M124	-	44,370	44,370
IT PC Equipment Replacement *	352-M141	125,000	125,000	250,000
IT Infrastructure Replacement *	352-E132	75,000	75,000	150,000
PRCA Playground Equipment Replacement *	352-M332	45,000	45,000	90,000
PRCA Replacement of Diving Boards at Pools *	352-E117	4,000	4,000	8,000
GFR Inventory Management System	352-M172	-	20,500	20,500
		<u>\$ 874,000</u>	<u>\$ 938,870</u>	<u>\$ 1,812,870</u>

Remaining Fund Balance for Future Needs \$ 12,500

Note:

\* - Recurring funding.

\*\* - Split funded from other funding sources.

## 2019 Bond Issue

### SOURCES

2019 Bond Issue to be Repaid by General Fund	\$ 13,500,000
	<u>\$ 13,500,000</u>

### USES

	Acct #	FY2018	FY2019	TOTAL
City Hall Renovations **	360-M167	\$ -	\$ 2,500,000	\$ 2,500,000
LED Streetlight Upgrade with Smart Lighting Controls	360-M173	-	6,820,000	6,820,000
Brick Streets Evaluation	360-M174	-	50,000	50,000
Department Wide Radio Replacement (TRS & portable)	360-M176	-	1,150,000	1,150,000
GPD Body Worn Camera Initiative **	360-M161	-	300,000	300,000
Fire Station 5 Feasibility Study	360-M168	-	209,010	209,010
New Fire Station 9 **	360-M175	-	1,500,000	1,500,000
GFR Equipment Replacement **	360-M124	-	970,990	970,990
		<u>\$ -</u>	<u>\$ 13,500,000</u>	<u>\$ 13,500,000</u>

Unallocated Funds \$ -

Notes:

\*\* Split funded from other funding sources

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