

EXHIBIT A

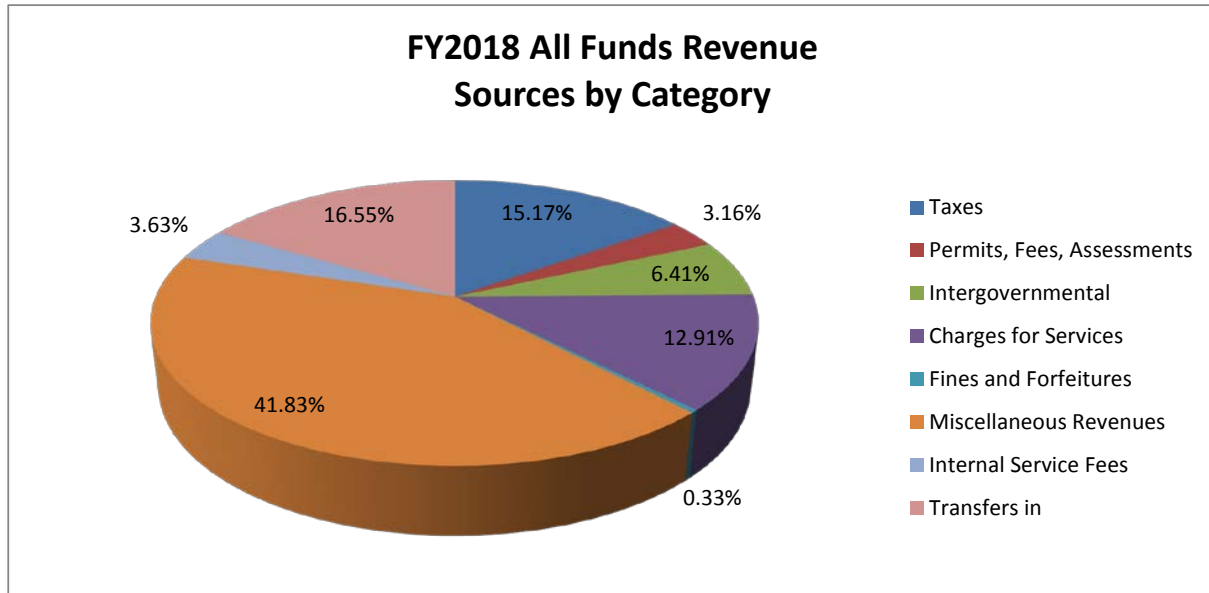
07/18/17

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
Beginning Fund Balance	\$ 832,918,897	\$ 865,110,327	\$ 865,110,327	\$ 880,808,822	1.8%	\$ 909,363,852	3.2%
Sources of Funds by Category:							
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%
Total Sources	329,821,067	379,611,800	354,045,375	355,223,042	-6.4%	369,452,378	4.0%
Uses of Funds:							
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%
Total Uses	297,629,637	346,134,175	338,346,880	326,668,012	-5.6%	338,409,911	3.6%
Planned addition to (appropriation of) fund balance	32,191,430	33,477,625	15,698,496	28,555,030	-14.7%	31,042,468	8.7%
Ending Fund Balance	\$ 865,110,327	\$ 898,587,952	\$ 880,808,822	\$ 909,363,852	1.2%	\$ 940,406,320	3.4%

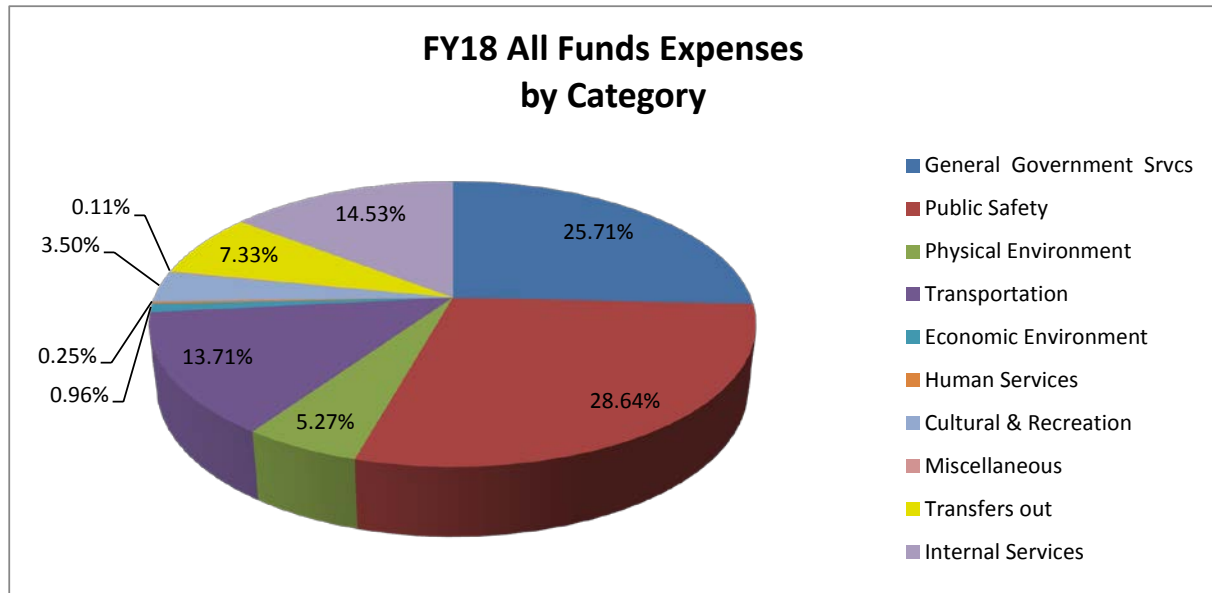
All Funds Summary of Revenues

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.



All Funds Summary of Expenses

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

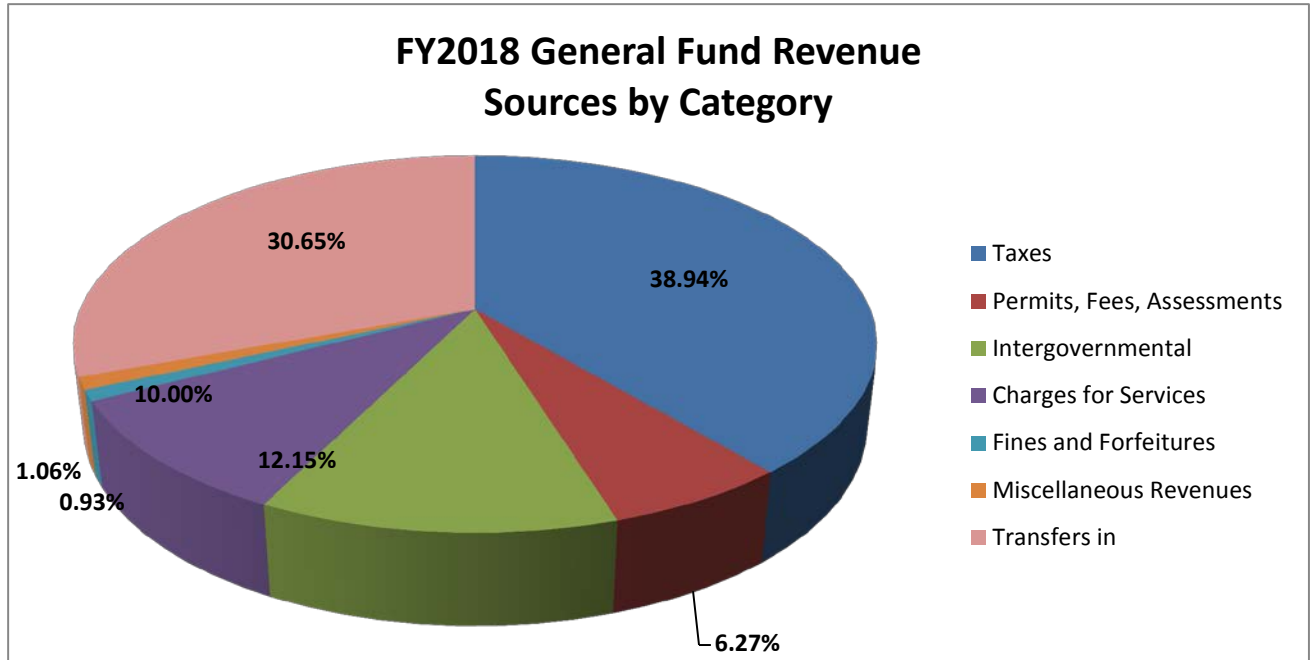


The General Fund accounts for those resources and their uses traditionally associated with government, which are not required to be budgeted and accounted for in another fund. The General Fund is the City's only major fund.

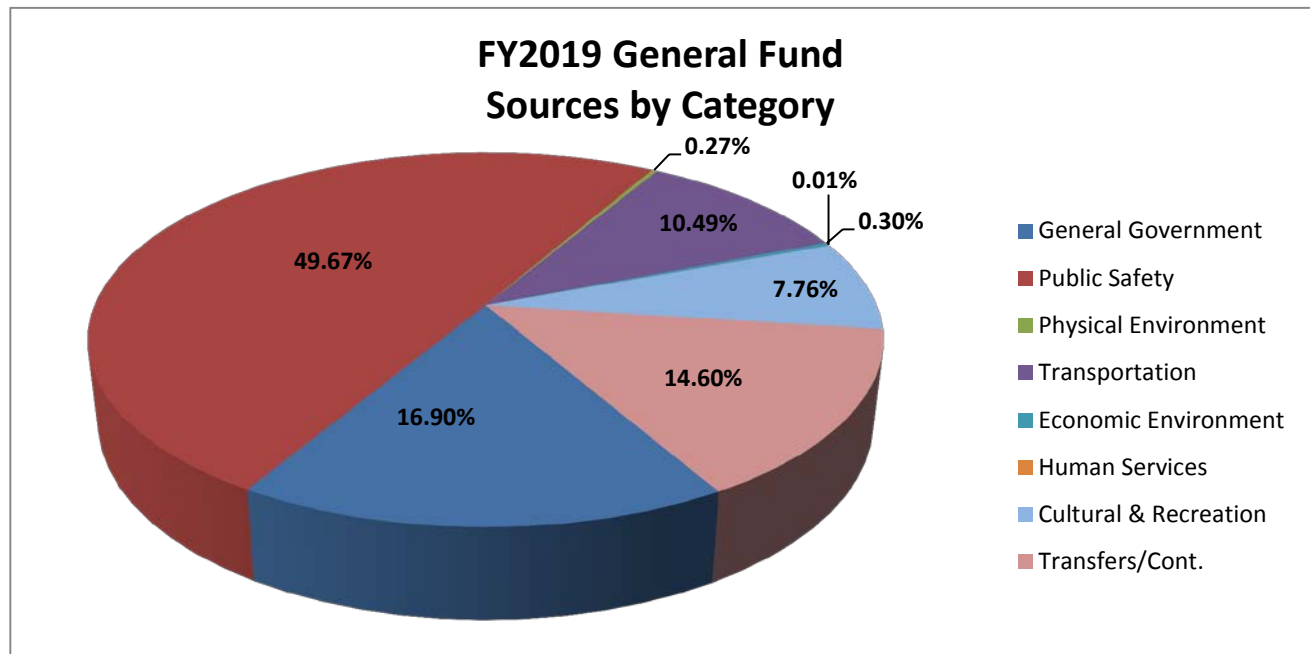
General Fund

General Fund Summary of Sources and Uses

Where each dollar comes from...



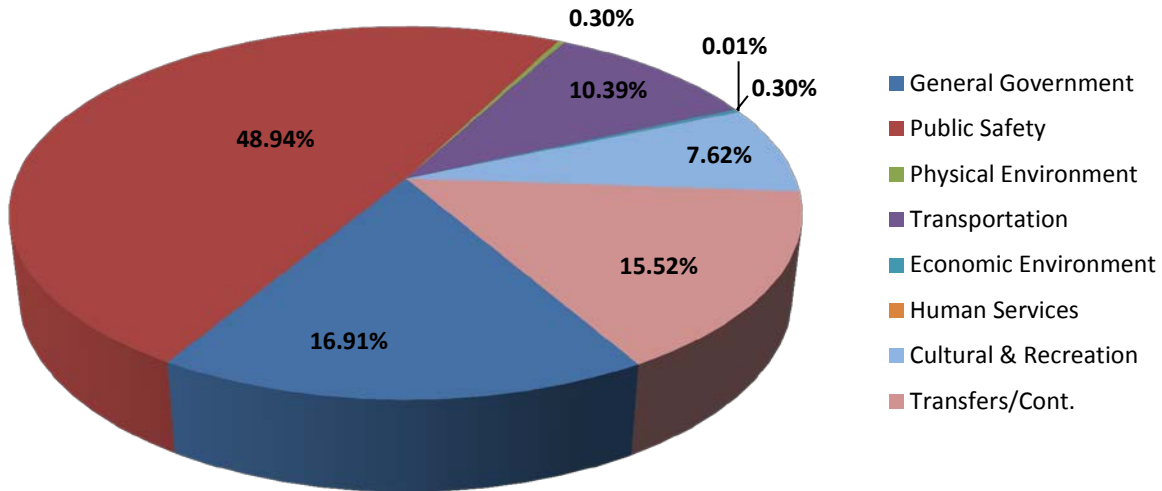
Where each dollar goes...



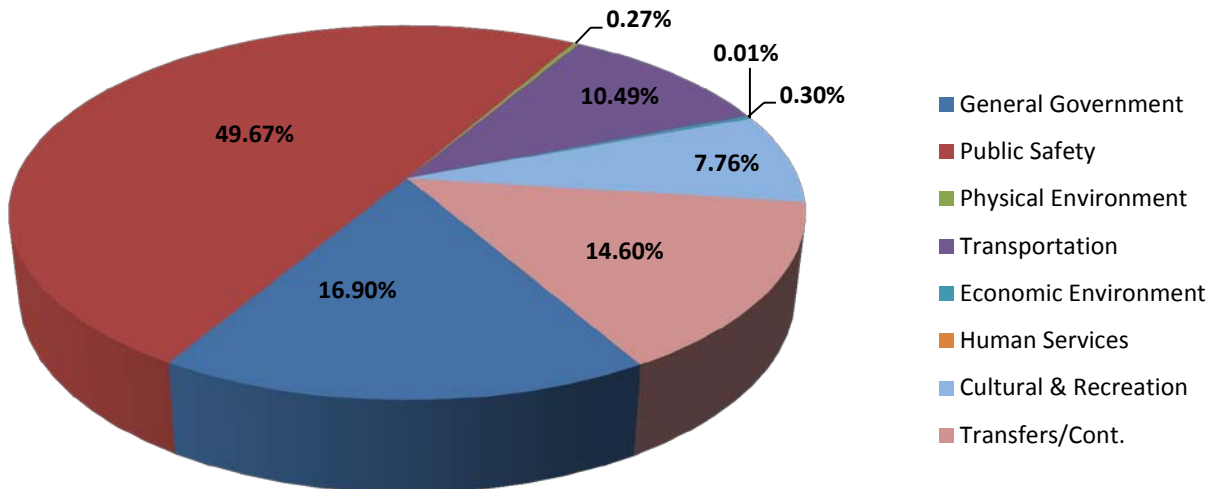
General Fund Summary of Uses

Where each dollar goes...

**FY2018 General Fund
Uses by Function**



**FY2019 General Fund
Uses by Function**



General Fund Summary
Summary of Revenues and Expenses

	FY2016 Adopted	FY2016 Actual	FY2017 Adopted	FY2018 Proposed	% Change FY17 to FY18	FY2019 Plan	% Change FY18 to FY19
Beginning Fund Balance	\$ 21,949,989	\$ 21,949,989	\$ 22,840,441	\$ 19,610,205	-14.1%	\$ 18,228,321	-7.0%
Sources of Funds by Category:							
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%
Total Sources	108,599,293	108,875,315	113,398,251	120,589,078	6.3%	124,270,682	3.1%
Uses of Funds:							
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%
Total Uses	109,589,156	107,984,863	116,628,487	121,970,962	4.6%	123,896,097	1.6%
Planned addition to (appropriation of) fund balance	(989,863)	890,452	(3,230,236)	(1,381,884)	-57.2%	374,586	-127.1%
Ending Fund Balance	\$ 20,960,126	\$ 22,840,441	\$ 19,610,205	\$ 18,228,321	-7.0%	\$ 18,602,907	2.1%

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
Sources of Funds:							
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%
Total Taxes	41,439,156	41,402,449	42,782,088	46,951,564	9.7%	49,394,330	5.2%
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%
Total Permits, Fees & Assmts	6,349,087	6,229,446	6,197,781	7,565,071	22.1%	7,667,793	1.4%
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%
Total Intergovernmental	12,575,385	13,023,993	13,657,862	14,653,400	7.3%	15,170,052	3.5%
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 Surchrg.	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%
Total Sources	108,599,293	108,875,315	113,398,251	120,589,078	6.3%	124,270,682	3.1%

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
Department Names & Numbers:							
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%
Total General Fund Uses	109,589,156	107,984,863	116,628,487	121,970,962	4.6%	123,896,097	1.6%

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
Contingency Accounts:							
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%
Total Contingencies	44,765	9,005	344,765	359,006	4.1%	1,645,492	358.3%
Transfers to Other Funds:							
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%
Total Transfers to Other Funds	16,260,487	16,429,602	17,934,705	18,574,108	3.6%	16,437,583	-11.5%

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
Non-Departmental Projects:							
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%
Total Non-Departmental	19,184,839	19,391,594	21,415,286	22,368,937	4.5%	21,312,986	-4.7%

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
Beginning Fund Balance	\$ 28,542,500	\$ 28,542,500	\$ 30,837,143	\$ 31,409,684	10.0%	\$ 36,108,211	15.0%
Sources of Funds by Category:							
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	1,112,059	-48.3%	1,113,655	0.1%
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%
Total Sources	11,729,816	19,713,358	12,019,903	10,967,491	-44.4%	11,166,386	1.8%
Uses of Funds:							
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	2,674,607	-58.2%	2,712,983	1.4%
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%
Total Uses	11,973,911	17,418,715	11,447,362	6,268,964	-64.0%	5,915,013	-5.6%
Planned addition to (appropriation of) fund balance	(244,095)	2,294,643	572,541	4,698,527	104.8%	5,251,373	11.8%
Ending Fund Balance	\$ 28,298,405	\$ 30,837,143	\$ 31,409,684	\$ 36,108,211	17.1%	\$ 41,359,584	14.5%

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.

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

**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		FY2017		FY2018	% Change		% Change
	Adopted	FY2016 Actual	Adopted		Proposed	FY17 to	FY2019 Plan	FY18 to
						FY18		FY19
Beginning Fund Balance	\$ 172,462	\$ 172,462	\$ 172,462	\$	172,462	0.0%	\$ 134,113	-22.2%
Sources of Funds:								
Intergovernmental:								
CDBG Federal Entitlement	1,232,308	956,388	1,211,681		1,211,681	0.0%	1,211,681	0.0%
Total Sources	1,232,308	956,388	1,211,681		1,211,681	0.0%	1,211,681	0.0%
Uses of Funds:								
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%
Total Uses	1,232,308	956,388	1,211,681		1,250,030	3.2%	1,264,030	1.1%
Planned addition to (appropriation of) fund balance	-	(0)	-		(38,349)	n/a n/a	(52,349)	36.5%
Ending Fund Balance	\$ 172,462	\$ 172,462	\$ 172,462	\$	134,113	-22.2%	\$ 81,764	-39.0%

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.

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

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		FY2017		FY2018		% Change		% Change	
	Adopted	FY2016 Actual	Adopted	Proposed	FY17 to FY18	FY2019 Plan	FY18 to FY19			
Beginning Fund Balance	\$ 98,595	\$ 98,595	\$ 98,595	\$ 98,595	0.0%	\$ 104,827	6.3%			
Sources of Funds:										
Intergovernmental Revenue										
Federal Grant	450,828	854,734	448,727	451,124	0.5%	451,124	0.0%			
Total Sources	450,828	854,734	448,727	451,124	0.5%	451,124	0.0%			
Uses of Funds:										
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%			
Total Uses	450,828	854,734	448,727	444,892	-0.9%	446,520	0.4%			
Planned addition to (appropriation of) fund balance	-	0	-	6,232	n/a	4,604	-26.1%			
Ending Fund Balance	\$ 98,595	\$ 98,595	\$ 98,595	\$ 104,827	6.3%	\$ 109,431	4.4%			

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.

	FY2016		FY2017		FY2018		% Change	% Change	
	Adopted	FY2016 Actual	Adopted	Proposed	FY17 to	FY18	FY17 to	FY18 to	FY19
Beginning Fund Balance	\$ 100,760	\$ 100,760	\$ 89,768	\$ 116,364	29.6%	\$ 180,544	55.2%		
Sources of Funds:									
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%		
Total Sources	502,740	474,400	508,834	511,022	0.4%	511,022	0.0%		
Uses of Funds:									
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		
Total Uses	519,246	485,392	482,238	478,932	-0.7%	481,679	0.6%		
Planned addition to (appropriation of) fund balance	(16,506)	(10,992)	26,596	32,090	20.7%	29,343	-8.6%		
Ending Fund Balance	\$ 67,748	\$ 89,768	\$ 116,364	\$ 180,544	55.2%	\$ 209,887	16.3%		

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.

	FY2016		FY2017		FY2018		% Change		% Change	
	Adopted	FY2016 Actual	Adopted		Proposed		FY17 to		FY18 to	
							FY18	FY2019 Plan	FY19	
Beginning Fund Balance	\$ 123,815	\$ 123,815	\$ 162,976		\$ 162,976		0.0%	\$ 162,976	0.0%	
Sources of Funds:										
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	
Total Sources	-	55,172	-		-		n/a	-	n/a	
Uses of Funds:										
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	
Total Uses	-	16,011	-		-		n/a	-	n/a	
Planned addition to										
(appropriation of) fund balance	-	39,161	-		-		n/a	-	n/a	
Ending Fund Balance	\$ 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.

	FY2016 Adopted	FY2016 Actual	FY2017 Adopted	FY2018 Proposed	% Change FY17 to FY18	FY2019 Plan	% Change FY18 to FY19
Beginning Fund Balance	\$ 1,476,285	\$ 1,476,285	\$ 1,351,224	\$ 1,162,158	-14.0%	\$ 1,162,158	0.0%
Sources of Funds:							
Fines and Forfeitures:							
Federal Confiscated Property	-	24,975	-	-	n/a	-	n/a
Federal Forfeiture	-	106,088	-	-	n/a	-	n/a
Total Sources	-	131,063	-	-	n/a	-	n/a
Uses of Funds:							
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
Total Uses	151,298	256,124	189,066	-	-100.0%	-	n/a
Planned addition to (appropriation of) fund balance	(151,298)	(125,061)	(189,066)	-	-100.0%	-	n/a
Ending Fund Balance	\$ 1,324,987	\$ 1,351,224	\$ 1,162,158	\$ 1,162,158	0.0%	\$ 1,162,158	0.0%

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.

	FY2016 Adopted	FY2016 Actual	FY2017 Adopted	FY2018 Proposed	% Change FY17 to FY18	FY2019 Plan	% Change FY17 to FY18
Beginning Fund Balance	\$ 2,244	\$ 2,244	\$ 6,951	\$ 15,833	127.8%	\$ 15,833	0.0%
Sources of Funds:							
Charges for Services:							
Billable Overtime	658,632	629,757	658,632	666,349	1.2%	667,945	0.2%
Total Sources	658,632	629,757	658,632	666,349	1.2%	667,945	0.2%
Uses of Funds:							
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%
Total Uses	634,027	625,049	649,750	666,349	2.6%	667,945	0.2%
Planned addition to (appropriation of) fund balance	24,605	4,707	8,882	-	-100.0%	-	n/a
Ending Fund Balance	\$ 26,849	\$ 6,951	\$ 15,833	\$ 15,833	0.0%	\$ 15,833	0.0%

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.

	FY2016 Adopted	FY2016 Actual	FY2017 Adopted	FY2018 Proposed	% Change FY17 to FY18	FY2019 Plan	% Change FY18 to FY19
Beginning Fund Balance	\$ (1,730,900)	\$ (1,730,900)	\$ (1,502,959)	\$ (1,329,843)	-11.5%	\$ (1,235,565)	-7.1%
Sources of Funds:							
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%
Total Sources	1,697,142	1,458,286	1,544,509	1,520,009	-1.6%	1,544,509	1.6%
Uses of Funds:							
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%
Total Uses	1,697,056	1,230,345	1,371,393	1,425,731	4.0%	1,459,213	2.3%
Planned addition to (appropriation of) fund balance	86	227,941	173,116	94,278	-45.5%	85,296	-9.5%
Ending Fund Balance	\$ (1,730,814)	\$ (1,502,959)	\$ (1,329,843)	\$ (1,235,565)	-7.1%	\$ (1,150,269)	-6.9%

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.

	FY2016		FY2017		FY2018		% Change	FY2019		% Change
	Adopted	FY2016 Actual	Adopted		Proposed		FY17 to FY18	Plan		FY18 to FY19
Beginning Fund Balance	\$ 173,750	\$ 173,750	\$ 179,811	\$	183,211		1.9%	\$ 186,611		1.9%
Sources of Funds:										
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%
Total Sources	3,400	6,061	3,400		3,400		0.0%	3,400		0.0%
Uses of Funds:										
Transportation:										
Street & Sidewalk Projects	-	-	-		-		n/a	-		n/a
Total Uses	-	-	-		-		n/a	-		n/a
Planned addition to (appropriation of) fund balance	3,400	6,061	3,400		3,400		0.0%	3,400		0.0%
Ending Fund Balance	\$ 177,150	\$ 179,811	\$ 183,211	\$	186,611		1.9%	\$ 190,011		1.8%

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.

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

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
Beginning Fund Balance	\$ 817,881	\$ 817,881	\$ 788,171	\$ 602,427	-23.6%	\$ 602,427	0.0%
Sources of Funds:							
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
Total Sources	-	4,564,817	-	-	n/a	-	n/a
Uses of Funds:							
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
Total Uses	662,596	4,594,523	185,744	-	-100.0%	-	n/a
Planned addition to (appropriation of) fund balance	(662,596)	(29,706)	(185,744)	-	-100.0%	-	n/a
Ending Fund Balance	\$ 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.

	FY2016 Adopted	FY2016 Actual	FY2017 Adopted	FY2018 Proposed	% Change FY17 to FY18	FY2019 Plan	% Change FY18 to FY19
Beginning Fund Balance	\$ 4,176,601	\$ 4,176,601	\$ 4,209,561	\$ 4,366,407	3.7%	\$ 4,401,407	0.8%
Sources of Funds:							
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%
Total Sources	32,960	914,141	32,960	35,000	6.2%	35,000	0.0%
Uses of Funds:							
Transportation:							
TCEA Projects	-	724,336	-	-	n/a	-	n/a
Total Uses	-	724,336	-	-	n/a	-	n/a
Planned addition to (appropriation of) fund balance	32,960	189,806	32,960	35,000	6.2%	35,000	0.0%
Ending Fund Balance	\$ 4,209,561	\$ 4,366,407	\$ 4,242,521	\$ 4,401,407	3.7%	\$ 4,436,407	0.8%

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.

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

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.

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

* 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. \$800,000 is seed funding is budgeted to be transferred into this fund from General Fund.

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

The fund balance within this fund is restricted.

	FY2016		FY2017		FY2018		% Change	% Change	
	Adopted	FY2016 Actual	Adopted		Proposed		FY17 to FY18	FY2019 Plan	FY18 to FY19
Beginning Fund Balance	\$ 71,201	\$ 71,201	\$ 71,201		\$ 21,201		-70.2%	\$ 101,201	377.3%
Sources of Funds:									
Transfers:									
General Fund (001)	-	-	-		80,000		n/a	-	-100.0%
Total Sources	-	-	-		80,000		n/a	-	-100.0%
Uses of Funds:									
Economic Environment:									
Loans	-	-	-		100,000		n/a	-	n/a
Florida Institute of CR	-	-	50,000				n/a	-	n/a
Total Uses	-	-	50,000		-		n/a	-	n/a
Planned addition to (appropriation of) fund balance	-	-	(50,000)		80,000		n/a	-	-100.0%
Ending Fund Balance	\$ 71,201	\$ 71,201	\$ 21,201		\$ 101,201		42.1%	\$ 101,201	0.0%

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.

					% Change		% Change	
	FY2016 Adopted	FY2016 Actual	FY2017 Adopted	FY2018 Proposed	FY17 to FY18	FY2019 Plan	FY18 to FY19	
Beginning Fund Balance	\$ 1,153,596	\$ 1,153,596	\$ 950,300	\$ 875,009	-7.9%	\$ 795,179	-9.1%	
Sources of Funds:								
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	
Total Sources	543,500	1,717,912	852,338	1,007,070	18.2%	866,243	-14.0%	

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
Uses of Funds:							
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
Total Uses	543,500	1,921,208	927,629	1,086,900	17.2%	949,688	-12.6%
Planned addition to (appropriation of) fund balance	-	(203,296)	(75,291)	(79,830)	6.0%	(83,445)	4.5%
Ending Fund Balance	\$ 1,153,596	\$ 950,300	\$ 875,009	\$ 795,179	-9.1%	\$ 711,734	-10.5%

* 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. The County took control of this program's administration in FY16.

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

Evergreen Cemetery Trust Fund
Fund 602

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

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

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

Fund Balance: The 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 and non-spendable.

	FY2016 Adopted	FY2016 Actual	FY2017 Adopted	FY2018 Proposed	% Change FY17 to FY18	FY2019 Plan	% Change FY18 to FY19
Beginning Fund Balance	\$ 1,554,362	\$ 1,554,362	\$ 1,530,731	\$ 1,403,367	-8.32%	\$ 1,276,003	-9.08%
Sources of Funds:							
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%
Total Sources	32,636	154,400	32,636	32,636	0.00%	32,636	0.00%
Uses of Funds:							
Transfer to:							
General Fund (001)	178,031	178,031	160,000	160,000	0.00%	160,000	0.00%
Total Uses	178,031	178,031	160,000	160,000	0.00%	160,000	0.00%
Planned addition to (appropriation of) fund balance	(145,395)	(23,631)	(127,364)	(127,364)	0.00%	(127,364)	0.00%
Ending Fund Balance	\$ 1,408,967	\$ 1,530,731	\$ 1,403,367	\$ 1,276,003	-9.08%	\$ 1,148,639	-9.98%

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
Beginning Fund Balance	\$ 898,752	\$ 898,752	\$ 1,423,639	\$ 890,740	-37.4%	\$ 759,769	-14.7%
Sources of Funds by Category:							
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%
Total Sources	14,056,730	34,894,898	22,500,727	14,430,440	-35.9%	13,111,191	-9.1%
Uses of Funds:							
General Government	9,924,408	23,124,685	9,404,705	9,538,526	1.4%	9,102,280	-4.6%
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	648,750	-92.9%	652,375	0.6%
Total Uses	14,138,329	34,370,011	23,033,626	14,561,412	-36.8%	14,340,593	-1.5%
Planned addition to (appropriation of) fund balance	(81,599)	524,887	(532,899)	(130,972)	-75.4%	(1,229,402)	838.7%
Ending Fund Balance	\$ 817,153	\$ 1,423,639	\$ 890,740	\$ 759,769	-14.7%	\$ (469,634)	-161.8%

Pension Obligation Bond - Series 2003A

Fund 226

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

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

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

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

	FY2016 Adopted	FY2016 Actual	FY2017 Adopted	FY2018 Proposed	% Change FY17 to FY18	FY2019 Plan	% Change FY18 to FY19
Beginning Fund Balance	\$ 107,736	\$ 107,736	\$ 127,667	\$ 132,669	3.9%	\$ 372,669	180.9%
Sources of Funds:							
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%
Total Sources	2,890,775	2,905,706	3,115,778	3,350,775	7.5%	3,595,776	7.3%
Uses of Funds:							
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%
Total Uses	2,885,775	2,885,775	3,110,776	3,110,775	0.0%	3,345,775	7.6%
Planned addition to (appropriation of) fund balance	5,000	19,931	5,002	240,000	4698.1%	250,001	4.2%
Ending Fund Balance	\$ 112,736	\$ 127,667	\$ 132,669	\$ 372,669	180.9%	\$ 622,670	67.1%

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.

	FY2016 Adopted	FY2016 Actual	FY2017 Adopted	FY2018 Proposed	Y17 to FY18	FY2019 Plan	% Change FY18 to FY19
Beginning Fund Balance	\$ 141,616	\$ 141,616	\$ 172,646	\$ 37,646	-78.2%	\$ 317,862	744.3%
Sources of Funds:							
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%
Total Sources	4,223,921	4,244,951	4,293,921	4,654,352	8.4%	3,107,525	-33.2%
Uses of Funds:							
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%
Total Uses	4,213,921	4,213,921	4,428,921	4,374,136	-1.2%	4,585,938	4.8%
Planned addition to (appropriation of) fund balance	10,000	31,030	(135,000)	280,216	-307.6%	(1,478,413)	-627.6%
Ending Fund Balance	\$ 151,616	\$ 172,646	\$ 37,646	\$ 317,862	744.3%	\$ (1,160,551)	-465.1%

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.

	FY2016 Adopted	FY2016 Actual	FY2017 Adopted	FY2018 Proposed	% Change FY17 to FY18	FY2019 Plan	% Change FY18 to FY19
Beginning Fund Balance	\$ 129,757	\$ 129,757	\$ 144,958	\$ 49,458	-65.9%	\$ 54,458	10.1%
Sources of Funds:							
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
Total Sources	1,042,088	1,054,634	960,000	5,000	-99.5%	5,000	0.0%
Uses of Funds:							
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
Total Uses	1,040,088	1,039,433	1,055,500	-	-100.0%	-	n/a
Planned addition to (appropriation of) fund balance	2,000	15,201	(95,500)	5,000	-105.2%	5,000	0.0%
Ending Fund Balance	\$ 131,757	\$ 144,958	\$ 49,458	\$ 54,458	10.1%	\$ 59,458	9.2%

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		FY2017		FY2018		% Change		% Change	
	Adopted	FY2016 Actual	Adopted		Proposed		FY17 to FY18		FY18 to FY19	
Beginning Fund Balance	\$ 166,235	\$ 166,235	\$ 276,249	\$	126,249	-54.3%	\$	126,249	0.0%	
Sources of Funds:										
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%	
Total Sources	270,516	274,253	14,239		164,239	1053.4%		164,239	0.0%	
Uses of Funds:										
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%	
Total Uses	270,516	164,239	164,239		164,239	0.0%		164,239	0.0%	
Planned addition to (appropriation of) fund balance	110,014	110,014	(150,000)		0	-100.0%		0	0.0%	
Ending Fund Balance	\$ 166,235	\$ 276,249	\$ 126,249	\$	126,249	0.0%	\$	126,250	0.0%	

First Florida Government Financing Commission Bond of 2005

Fund 230

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

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

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

Fund Balance: 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
Beginning Fund Balance	\$ 29,150	\$ 29,150	\$ 141,204	\$ 141,204	0.0%	\$ 141,204	0.0%
Sources of Funds:							
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
Total Sources	427,246	430,430	-	-	n/a	-	n/a
Uses of Funds:							
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
Total Uses	419,746	318,377	-	-	n/a	-	n/a
Planned addition to (appropriation of) fund balance	7,500	112,053	-	-	n/a	-	n/a
Ending Fund Balance	\$ 36,650	\$ 141,204	\$ 141,204	\$ 141,204	0.0%	\$ 141,204	0.0%

First Florida Government Financing Commission Bond of 2007

Fund 235

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

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

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

Fund Balance: 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
Beginning Fund Balance	\$ (3,710)	\$ (3,710)	\$ 3,694	\$ 3,694	0%	\$ 3,694	0.0%
Sources of Funds:							
Miscellaneous:							
Interest on Investments	500	19,758	-	-	n/a	-	n/a
Transfer from:							
General Fund	113,975	191,975	-	-	n/a	-	n/a
Total Sources	114,475	211,733	-	-	n/a	-	n/a
Uses of Funds:							
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
Total Uses	116,975	204,329	-	-	n/a	-	n/a
Planned addition to (appropriation of) fund balance	(2,500)	7,404	-	-	n/a	-	n/a
Ending Fund Balance	\$ (6,210)	\$ 3,694	\$ 3,694	\$ 3,694	0%	\$ 3,694	0.0%

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
Beginning Fund Balance	\$ 45,082,790	\$ 45,082,790	\$ 31,648,730	\$ 32,235,695	39.9%	\$ 32,909,764	2.1%
Sources of Funds by Category:							
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%
Total Sources	6,367,393	7,487,735	17,314,515	7,501,427	-56.8%	5,829,515	-22.3%
Uses of Funds:							
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%
Total Uses	6,047,994	18,922,227	16,652,550	5,924,818	13.6%	7,535,737	27.2%
Planned addition to (appropriation of) fund balance	319,399	(11,434,492)	661,965	1,576,609	-1827.4%	(1,706,222)	-208.2%
Ending Fund Balance	\$ 45,402,189	\$ 33,648,298	\$ 32,310,695	\$ 33,812,304	4.1%	\$ 31,203,542	-7.7%

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.

	FY2016 Adopted	FY2016 Actual	FY2017 Adopted	FY2018 Proposed	% Change FY17 to FY18	FY2019 Plan	% Change FY18 to FY19
Beginning Fund Balance	\$ 6,501,506	\$ 6,501,506	\$ 3,385,615	\$ 3,477,010	2.7%	\$ 3,454,064	-0.7%
Sources of Funds:							
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
Total Sources	436,543	571,941	2,362,446	866,729	-63.3%	317,446	-63.4%
Uses of Funds:							
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
Uses of Funds (continued):							
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%
Environmental 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
Total Uses	368,356	3,687,832	2,271,051	889,675	-60.8%	317,446	-64.3%
Planned addition to (appropriation of) fund balance	68,187	(3,115,891)	91,395	(22,946)	-125.1%	-	-100.0%
Ending Fund Balance	\$ 6,569,693	\$ 3,385,615	\$ 3,477,010	\$ 3,454,064	-0.7%	\$ 3,454,064	0.0%

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
Beginning Fund Balance	\$ 12,419	\$ 12,419	\$ 12,783	\$ 12,783	0.0%	\$ 12,783	0.0%
Sources of Funds:							
Miscellaneous:							
Gain/Loss on Investments	-	364	-	-	n/a	-	n/a
Total Sources	-	364	-	-	n/a	-	n/a
Uses of Funds:							
Capital Projects	-	-	-	-	n/a	-	n/a
Total Uses	-	-	-	-	n/a	-	n/a
Planned addition to (appropriation of) fund balance	-	364	-	-	n/a	-	n/a
Ending Fund Balance	\$ 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
Beginning Fund Balance	\$ 1,550,636	\$ 1,550,636	\$ 1,314,990	\$ 1,339,990	-13.6%	\$ 1,339,990	0.0%
Sources of Funds:							
Miscellaneous:							
Gain/Loss on Investments	-	44,121	25,000	-	-100.0%	-	n/a
Total Sources	-	44,121	25,000	-	-100.0%	-	n/a
Uses of Funds:							
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
Total Uses	-	279,767	-	-	n/a	-	n/a
Planned addition to (appropriation of) fund balance	-	(235,646)	25,000	-	-100.0%	-	n/a
Ending Fund Balance	\$ 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.

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

	FY2016		FY2017		FY2018		% Change		% Change	
	Adopted	FY2016 Actual	Adopted		Proposed		FY17 to	FY2019 Plan	FY18 to	
							FY18		FY19	
Beginning Fund Balance	\$ 625,285	\$ 625,285	\$ 590,364		\$ 525,364		-16.0%	\$ 525,364		0.0%
Sources of Funds:										
Miscellaneous:										
Gain/Loss on Investments	-	18,556	-		10,246		-44.8%	-		-100.0%
Total Sources	-	18,556	-		10,246		-44.8%	-		-100.0%
Uses of Funds:										
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
Total Uses	-	53,477	65,000		10,246		-80.8%	-		-100.0%
Planned addition to										
(appropriation of) fund balance	-	(34,921)	(65,000)		-		-100.0%	-		n/a
Ending Fund Balance	\$ 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.

	FY2016		FY2017		FY2018		% Change		% Change	
	Adopted	FY2016 Actual	Adopted		Proposed		FY17 to	FY2019 Plan	FY18 to	
							FY18		FY19	
Beginning Fund Balance	\$ 77,156	\$ 77,156	\$ 7,968		\$ 7,968		-89.7%	\$ 7,968		0.0%
Sources of Funds:										
Miscellaneous:										
Gain/Loss on Investments	-	1,407	-		-		-100.0%	-		n/a
Total Sources	-	1,407	-		-		-100.0%	-		n/a
Uses of Funds:										
Economic Environment:										
Capital Projects	-	70,595	-		-		-100.0%	-		n/a
Total Uses	-	70,595	-		-		-100.0%	-		n/a
Planned addition to										
(appropriation of) fund balance	-	(69,188)	-		-		-100.0%	-		n/a
Ending Fund Balance	\$ 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
Beginning Fund Balance	\$ 934	\$ 934	\$ 952		\$ 952		1.9%	\$ 1,912		100.8%
Sources of Funds:										
Miscellaneous:										
Gain/Loss on Investments	-	18	-		960		5233.3%	-		-100.0%
Total Sources	-	18	-		960		5233.3%	-		-100.0%
Uses of Funds:										
Transportation:										
Parking Garage Maint/Repairs	-	-	-		960		n/a	-		-100.0%
Total Uses	-	-	-		-		n/a	-		n/a
Planned addition to (appropriation of) fund balance	-	18	-		960		5233.3%	-		-100.0%
Ending Fund Balance	\$ 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.

	FY2016		FY2017		FY2018		% Change		% Change	
	Adopted	FY2016 Actual	Adopted		Proposed		FY17 to	FY2019 Plan	FY18 to	
							FY18		FY19	
Beginning Fund Balance	\$ 198,101	\$ 198,101	\$ 142,874		\$ 122,874		-38.0%	\$ 122,874	0.0%	
Sources of Funds:										
Miscellaneous:										
Gain/Loss on Investments	-	5,609	-		5,000		-10.9%	-	-100.0%	
Total Sources	-	5,609	-		5,000		-10.9%	-	-100.0%	
Uses of Funds:										
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	
Total Uses	-	60,836	20,000		5,000		-91.8%	-	-100.0%	
Planned addition to										
(appropriation of) fund balance	-	(55,227)	(20,000)		-		n/a	-	n/a	
Ending Fund Balance	\$ 198,101	\$ 142,874	\$ 122,874		\$ 122,874		-14.0%	\$ 122,874	0.0%	

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.

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

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.

	FY2016		FY2017		FY2018		% Change		% Change	
	Adopted	FY2016 Actual	Adopted		Proposed		FY17 to	FY2019 Plan	FY18 to	
							FY18		FY19	
Beginning Fund Balance	\$ 440	\$ 440	\$ 440		\$ 440		0.0%	\$ 440	0.0%	
Sources of Funds:										
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	
Total Sources	-	-	-		-		n/a	-	n/a	
Uses of Funds:										
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	
Total Uses	-	-	-		-		n/a	-	n/a	
Planned addition to										
(appropriation of) fund balance	-	-	-		-		n/a	-	n/a	
Ending Fund Balance	\$ 440	\$ 440	\$ 440		\$ 440		0.0%	\$ 440	0.0%	

Capital Improvement Revenue Bond 2005 Capital Projects Fund
Fund 335

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

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

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

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

The fund balance within this fund is assigned.

	FY2016 Adopted	FY2016 Actual	FY2017 Adopted	FY2018 Proposed	% Change FY17 to FY18	FY2019 Plan	% Change FY18 to FY19
Beginning Fund Balance	\$ 2,917,665	\$ 2,917,665	\$ 2,200,304	\$ 2,110,304	-27.7%	\$ 2,110,304	0.0%
Sources of Funds:							
Miscellaneous:							
Gain/Loss on Investments	-	81,102	30,000	65,000	-19.9%	-	-100.0%
Total Sources	-	81,102	30,000	65,000	-19.9%	-	-100.0%
Uses of Funds:							
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
Total Uses	-	798,463	120,000	65,000	-91.9%	-	-100.0%
Planned addition to (appropriation of) fund balance	-	(717,361)	(90,000)	-	-100.0%	-	n/a
Ending Fund Balance	\$ 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.

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

	FY2016 Adopted	FY2016 Actual	FY2017 Adopted	FY2018 Proposed	% Change FY17 to FY18	FY2019 Plan	% Change FY18 to FY19
Beginning Fund Balance	\$ 7,617,386	\$ 7,617,386	\$ 6,239,385	\$ 6,293,139	-17.4%	\$ 6,293,139	0.0%
Sources of Funds:							
Miscellaneous:							
Gain/Loss on Investments	275,761	214,530	150,000	800,000	272.9%	-	-100.0%
Total Sources	275,761	214,530	150,000	800,000	272.9%	-	-100.0%
Uses of Funds:							
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
Total Uses	-	1,592,531	96,246	800,000	-49.8%	-	-100.0%
Planned addition to (appropriation of) fund balance	275,761	(1,378,001)	53,754	-	-100.0%	-	n/a
Ending Fund Balance	\$ 7,893,147	\$ 6,239,385	\$ 6,293,139	\$ 6,293,139	0.9%	\$ 6,293,139	0.0%

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	
Beginning Fund Balance	\$ 67,815	\$ 67,815	\$ 55,107		\$ 55,107		-18.7%	\$ 55,107	0.0%	
Sources of Funds:										
Miscellaneous:										
Gain/Loss on Investments	-	1,809	-		-		-100.0%	-	n/a	
Total Sources	-	1,809	-		-		-100.0%	-	n/a	
Uses of Funds:										
General Government:										
Elevator Replacement	-	14,517	-		-		-100.0%	-	n/a	
Total Uses	-	14,517	-		-		-100.0%	-	n/a	
Planned addition to (appropriation of) fund balance	-	(12,708)	-		-		-100.0%	-	n/a	
Ending Fund Balance	\$ 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.

	FY2016 Adopted	FY2016 Actual	FY2017 Adopted	FY2018 Proposed	% Change FY17 to FY18	FY2019 Plan	% Change FY18 to FY19
Beginning Fund Balance	\$ 4,667,772	\$ 4,667,772	\$ 2,400,795	\$ 3,299,759	-29.3%	\$ 3,982,391	20.7%
Sources of Funds:							
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
Total Sources	1,869,794	2,356,045	1,935,000	1,900,000	-19.4%	1,900,000	0.0%
Uses of Funds:							
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%
Total Uses	1,894,343	4,623,022	1,036,036	1,217,368	-73.7%	3,664,550	201.0%
Planned addition to (appropriation of) fund balance	(24,549)	(2,266,977)	898,964	682,632	-130.1%	(1,764,550)	-358.5%
Ending Fund Balance	\$ 4,643,223	\$ 2,400,795	\$ 3,299,759	\$ 3,982,391	65.9%	\$ 2,217,841	-44.3%

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.

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

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.

	FY2016		FY2017		FY2018		% Change		% Change	
	Adopted	FY2016 Actual	Adopted		Proposed		FY17 to	FY2019 Plan	FY18 to	
							FY18		FY19	
Beginning Fund Balance	\$ 118,404	\$ 118,404	\$ 120,239		\$ 120,239		1.5%	\$ 120,239		0.0%
Sources of Funds:										
Miscellaneous:										
Gain/Loss on Investments	-	2,852	-		-		-100.0%	-		n/a
Total Sources	-	2,852	-		-		-100.0%	-		n/a
Uses of Funds:										
Public Safety:										
Video Cameras	-	1,017	-		-		-100.0%	-		n/a
Total Uses	-	1,017	-		-		-100.0%	-		n/a
Planned addition to										
(appropriation of) fund balance	-	1,835	-		-		-100.0%	-		n/a
Ending Fund Balance	\$ 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		% Change	
	Adopted	FY2016 Actual	Adopted		Proposed		FY17 to FY18		FY18 to FY19	
Beginning Fund Balance	\$ 22,911	\$ 22,911	\$ (523)		\$ (523)		-102.3%	\$ (523)		n/a
Sources of Funds:										
Miscellaneous:										
Gain/Loss on Investments	-	(717)	-		-		n/a	-		n/a
Total Sources	-	(717)	-		-		n/a	-		n/a
Uses of Funds:										
Public Safety:										
Vehicle Video Cameras	-	15,771	-		-		-100.0%	-		n/a
Transportation:										
Main Street Streetscape Prjt	-	6,946	-		-		-100.0%	-		n/a
Total Uses	-	22,717	-		-		-100.0%	-		n/a
Planned addition to (appropriation of) fund balance	-	(23,434)	-		-		n/a	-		n/a
Ending Fund Balance	\$ 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.

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

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

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

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.

	FY2016		FY2017		FY2018		% Change		% Change
	Adopted	FY2016 Actual	Adopted		Proposed		FY17 to	FY2019 Plan	FY18 to
							FY18		FY19
Beginning Fund Balance	\$ 896,209	\$ 896,209	\$ 803,080		\$ 728,080		-18.8%	\$ 728,080	0.0%
Sources of Funds:									
Miscellaneous:									
Gain/Loss on Investments	-	28,677	-		23,000		-19.8%	-	-100.0%
Total Sources	-	28,677	-		23,000		-19.8%	-	-100.0%
Uses of Funds:									
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
Total Uses	-	121,806	75,000		23,000		-81.1%	-	-100.0%
Planned addition to									
(appropriation of) fund balance	-	(93,129)	(75,000)		-		-100.0%	-	n/a
Ending Fund Balance	\$ 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.

	FY2016		FY2017		FY2018		% Change		% Change
	Adopted	FY2016 Actual	Adopted		Proposed		FY17 to	FY2019 Plan	FY18 to
							FY18		FY19
Beginning Fund Balance	\$ 94,279	\$ 94,279	\$ 65,758	\$	58,758	-37.7%	\$	58,758	0.0%
Sources of Funds:									
Miscellaneous:									
Gain/Loss on Investments	-	2,415	-	-	-	-100.0%	-	-	n/a
Total Sources	-	2,415	-	-	-	-100.0%	-	-	n/a
Uses of Funds:									
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
Total Uses	-	30,936	7,000	-	-	-100.0%	-	-	n/a
Planned addition to									
(appropriation of) fund balance	-	(28,521)	(7,000)	-	-	-100.0%	-	-	n/a
Ending Fund Balance	\$ 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		% Change	
	Adopted	FY2016 Actual	Adopted		Proposed		FY17 to FY18	FY2019 Plan	FY18 to FY19	
Beginning Fund Balance	\$ 452,169	\$ 452,169	\$ 667,474	\$	667,474	47.6%	\$ 667,474	0.0%		
Sources of Funds:										
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%		
Total Sources	562,500	579,551	562,500		562,500	-2.9%	562,500	0.0%		
Uses of Funds:										
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		
Total Uses	562,500	364,246	562,500		562,500	54.4%	542,802	-3.5%		
Planned addition to (appropriation of) fund balance	-	215,305	-		-	-100.0%	19,698	n/a		
Ending Fund Balance	\$ 452,169	\$ 667,474	\$ 667,474	\$	667,474	0.0%	\$ 687,172	3.0%		

Equipment Replacement Fund

Fund 352

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

Funding Source: Funding is provided through General Fund Contributions.

Legal Basis: This Adopted funding 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
Beginning Fund Balance	\$ 675,598	\$ 675,598	\$ 656,032	\$ 673,532	-0.3%	\$ 673,532	0.0%
Sources of Funds:							
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
Total Sources	1,150,726	999,951	977,500	977,500	-2.2%	977,500	0.0%

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

	FY2016 Adopted	FY2016 Actual	FY2017 Adopted	FY2018 Proposed	% Change FY17 to FY18	FY2019 Plan	% Change FY18 to FY19
Uses of Funds (continued)							
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%
Total Uses	1,150,726	1,019,517	960,000	874,000	-14.3%	938,870	7.4%

**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
Beginning Fund Balance	\$ 2,183,770	\$ 2,183,770	\$ 1,609,473	\$ 1,631,475	1.4%	\$ 1,631,475	0.0%
Sources of Funds:							
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%
Total Sources	2,072,069	2,141,772	2,072,069	2,072,069	-3.3%	2,072,069	0.0%
Uses of Funds:							
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%
Total Uses	2,072,069	2,716,069	2,050,067	2,072,069	-23.7%	2,072,069	0.0%
Planned addition to (appropriation of) fund balance	-	(574,297)	22,002	-	-100.0%	-	n/a
Ending Fund Balance	\$ 2,183,770	\$ 1,609,473	\$ 1,631,475	\$ 1,631,475	1.4%	\$ 1,631,475	0.0%

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.

	FY2016 Adopted	FY2016 Actual	FY2017 Adopted	FY2018 Proposed	% Change FY17 to FY18	FY2019 Plan	% Change FY18 to FY19
Beginning Fund Balance	\$ 12,274,530	\$ 12,274,530	\$ 9,200,905	\$ 8,936,255	-27.2%	\$ 8,936,255	0.0%
Sources of Funds:							
Miscellaneous:							
Gain/Loss on Investments	-	339,466	-	200,000	-41.1%	-	-100.0%
Total Sources	-	339,466	-	200,000	-41.1%	-	-100.0%
Uses of Funds:							
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
Total Uses	-	3,413,091	264,650	200,000	-94.1%	-	-100.0%
Planned addition to (appropriation of) fund balance	-	(3,073,625)	(264,650)	-	-100.0%	-	n/a
Ending Fund Balance	\$ 12,274,530	\$ 9,200,905	\$ 8,936,255	\$ 8,936,255	-2.9%	\$ 8,936,255	0.0%

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	FY2019	
	Adopted	FY2016 Actual	Adopted	Proposed	Proposed	FY18	FY2019 Plan	FY18	FY19
Beginning Fund Balance	\$ 427,756	\$ 427,756	\$ 358,416	\$ 358,416		-16.2%	\$ 358,416		0.0%
Sources of Funds:									
Miscellaneous:									
Gain/Loss on Investments	-	16,694	-	-		-100.0%	-		n/a
Total Sources	-	16,694	-	-		-100.0%	-		n/a
Uses of Funds:									
Transportation									
Road Repaving - Kopper's Superfund Site	-	86,034	-	-		-100.0%	-		n/a
Total Uses	-	86,034	-	-		-100.0%	-		n/a
Planned addition to (appropriation of) fund balance	-	(69,340)	-	-		-100.0%	-		n/a
Ending Fund Balance	\$ 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 FY17 to FY18	FY2019 Plan	% Change FY18 to FY19
	Adopted	FY2016 Actual	Adopted		Proposed				
Beginning Fund Balance	\$ -	\$ -	\$ 5,482,766		\$ 5,482,766		n/a	\$ 5,482,766	0.0%
Sources of Funds:									
Miscellaneous:									
Gain/Loss on Investments	-	11,720	-		-		-100.0%	-	n/a
Transfer:									
Debt service Fund	-	6,596,164	-		-		-100.0%	-	n/a
Total Sources	-	6,607,884	-		-		-100.0%	-	n/a
Uses of Funds:									
Transportation:									
NW 8th Avenue Resurfacing	-	46,733	-		-		-100.0%	-	n/a
Depot Ave-County Incentive Grant Mat	-	1,078,385	-		-		-100.0%	-	n/a
Total Uses	-	1,125,118	-		-		-100.0%	-	n/a
Planned addition to (appropriation of) fund balance	-	5,482,766	-		-		-100.0%	-	n/a
Ending Fund Balance	\$ -	\$ 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	FY2019 Plan		% Change
	Adopted	FY2016 Actual	Adopted		Proposed		FY17 to FY18			FY18 to FY19
Beginning Fund Balance	\$ -	\$ -	\$ -		\$ -		n/a	\$ -		n/a
Sources of Funds:										
Miscellaneous:										
Gain/Loss on Investments	-	-	-		-		n/a	-		n/a
Transfer:										
Debt service Fund (245)	-	-	9,200,000		-		-100.0%	-		n/a
Total Sources	-	-	9,200,000		-		-100.0%	-		n/a
Uses of Funds:										
General Government:										
ERP/Technology Investment	-	-	4,700,000		-		-100.0%	-		n/a
Public Safety:										
Fire Station #1	-	-	4,500,000		-		-100.0%	-		n/a
Total Uses	-	-	9,200,000		-		-100.0%	-		n/a
Planned addition to (appropriation of) fund balance	-	-	-		-		n/a	-		n/a
Ending Fund Balance	\$ -	\$ -	\$ -		\$ -		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.

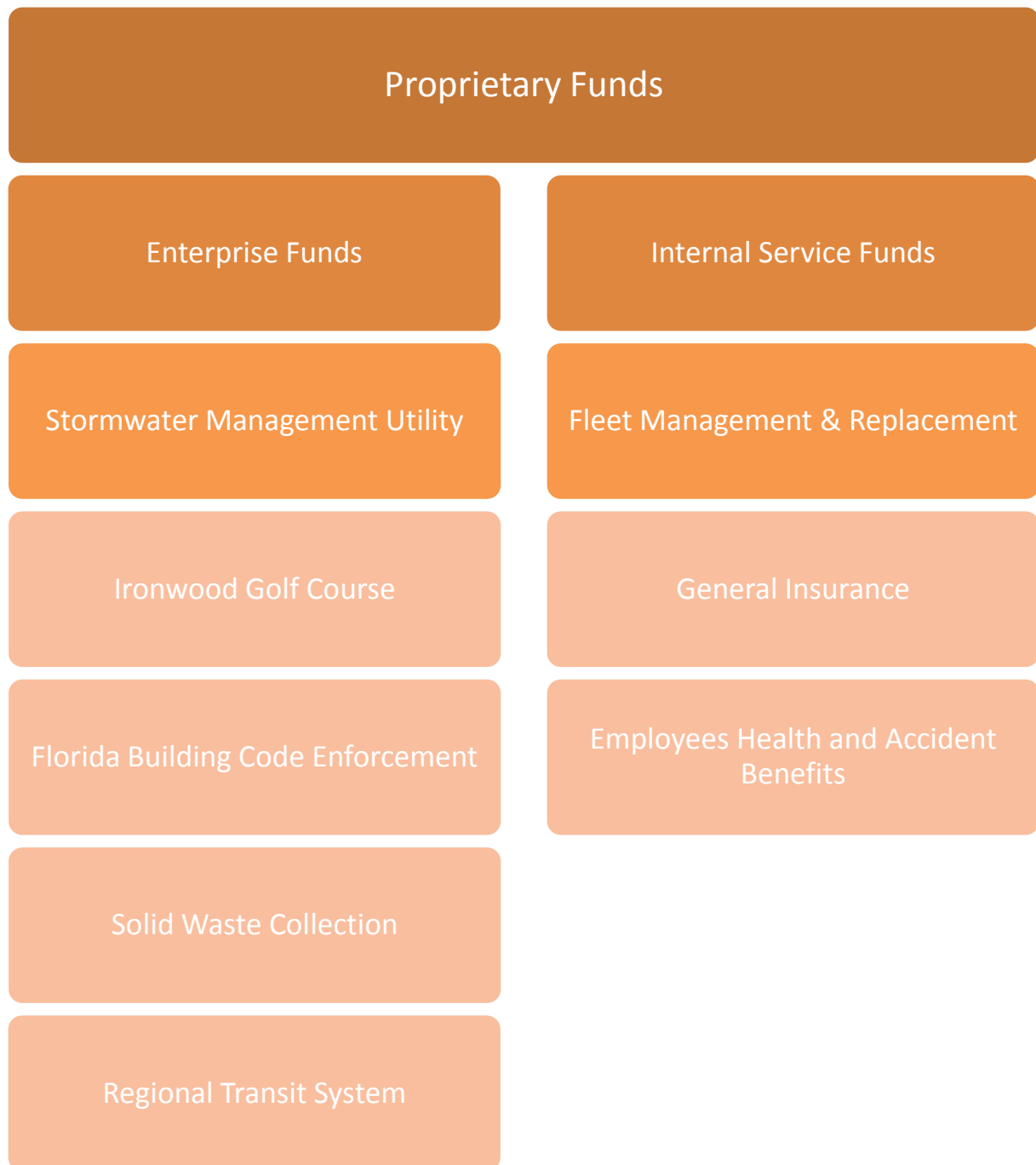
Fund Balance: There are no significant changes in fund balance.

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
Beginning Fund Balance	\$	-	\$	-	\$	-	\$	-	n/a	\$ -	n/a
Sources of Funds:											
Miscellaneous:											
Gain/Loss on Investments		-		-		-		-	n/a	-	n/a
Transfer:											
Debt service Fund		-		-		-		-	n/a	13,500,000	n/a
Total Sources		-		-		-		-	n/a	13,500,000	n/a
Uses of Funds:											
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
Total Uses		-		-		-		-	n/a	13,500,000	n/a
Planned addition to (appropriation of) fund balance		-		-		-		-	n/a	-	n/a
Ending Fund Balance	\$	-	\$	-	\$	-	\$	-	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
Beginning Fund Balance	\$ 131,276,829	\$ 131,276,829	\$ 133,093,110	\$ 128,630,215	-2.0%	\$ 120,435,506	-6.4%
Sources of Funds by Category:							
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%
Total Sources	91,142,782	99,710,937	89,904,325	93,278,823	-6.5%	97,295,417	4.3%
Uses of Funds:							
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%
Total Uses	93,691,287	97,774,767	94,367,219	101,473,532	3.8%	103,810,604	2.3%
Planned addition to (appropriation of) fund balance	(2,548,505)	1,936,170	(4,462,895)	(8,194,709)	-523.2%	(6,515,187)	-20.5%
Ending Fund Balance	\$ 128,728,324	\$ 133,212,999	\$ 128,630,215	\$ 120,435,506	-9.6%	\$ 113,920,319	-5.4%

**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.

	FY2016 Adopted	FY2016 Actual	FY2017 Adopted	FY2018 Proposed	% Change FY17 to FY18	FY2019 Plan	% Change FY18 to FY19
Beginning Fund Balance	\$ 33,085,897	\$ 33,085,897	\$ 29,165,963	\$ 29,311,091	0.5%	\$ 28,789,531	-1.8%
Sources of Funds:							
Intergovernmental:							
St Grant-Physical Environment	-	64,337	-	-	n/a	-	n/a
Charges for Services:							n/a
Stormwater Mgmt Fees	6,508,162	6,512,867	6,547,211	6,569,358	0.3%	6,608,775	0.6%
Miscellaneous:							n/a
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
Total Sources	6,656,234	7,014,115	6,583,211	6,575,311	-0.1%	6,614,764	0.6%
Uses of Funds:							
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%
Total Uses	6,471,741	10,934,049	6,438,083	7,096,871	10.2%	7,260,517	2.3%
Planned addition to (appropriation of) fund balance	184,493	(3,919,934)	145,128	(521,560)	-459.4%	(645,753)	23.8%
Ending Fund Balance	\$ 33,270,390	\$ 29,165,963	\$ 29,311,091	\$ 28,789,531	-1.8%	\$ 28,143,778	-2.2%

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
Beginning Fund Balance	\$ 2,393,055	\$ 2,393,055	\$ 7,425,330	\$ 8,440,554	13.7%	\$ 7,813,683	-7.4%
Sources of Funds:							
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		
Stormwater Mgmt Fees (413)	-	5,229,128	-		n/a		n/a
Total Sources	1,333,285	6,678,959	1,333,285	1,333,285	0.0%	1,333,285	0.0%

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%

	FY2016 Adopted	FY2016 Actual	FY2017 Adopted	FY2018 Proposed	% Change FY17 to FY18	FY2019 Plan	% Change FY18 to FY19
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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
Total Uses	1,213,413	1,646,685	318,061	1,960,156	516.3%	1,620,388	-17.3%

Planned addition to (appropriation of) fund balance

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

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.

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

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.

	FY2016 Adopted	FY2016 Actual	FY2017 Adopted	FY2018 Proposed	% Change FY17 to FY18	FY2019 Plan	% Change FY18 to FY19
Beginning Fund Balance	\$ 4,748,651	\$ 4,748,651	\$ 5,334,787	\$ 5,677,780	6.4%	\$ 5,351,699	-5.7%
Sources of Funds:							
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
Total Sources	4,423,350	3,279,229	3,475,738	2,830,258	-18.6%	2,943,469	4.0%
Uses of Funds:							
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	-	-	-	-	-
Total Uses	2,926,464	2,693,093	3,132,745	3,156,339	0.8%	3,101,869	-1.7%
Planned addition to (appropriation of) fund balance	1,496,886	586,136	342,993	(326,081)	-195.1%	(158,400)	-51.4%
Ending Fund Balance	\$ 6,245,537	\$ 5,334,787	\$ 5,677,780	\$ 5,351,699	-5.7%	\$ 5,193,299	-3.0%

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.

	FY2016 Adopted	FY2016 Actual	FY2017 Adopted	FY2018 Proposed	% Change FY17 to FY18	FY2019 Plan	% Change FY18 to FY19
Beginning Fund Balance	\$ 2,903,338	\$ 2,903,338	\$ 1,881,746	\$ 1,537,016	-18.3%	\$ 1,513,370	-1.5%
Sources of Funds:							
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%
Total Sources	9,091,150	9,681,574	9,705,072	10,183,320	4.9%	10,252,826	0.7%
Uses of Funds:							
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%
Uses of Funds (continued):							
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%
Total Uses	9,510,941	10,703,167	10,049,802	10,206,966	1.6%	10,381,314	1.7%
Planned addition to (appropriation of) fund balance	(419,791)	(1,021,592)	(344,730)	(23,646)	-93.1%	(128,488)	443.4%
Ending Fund Balance	\$ 2,483,547	\$ 1,881,746	\$ 1,537,016	\$ 1,513,370	-1.5%	\$ 1,384,882	-8.5%

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.

	FY2016 Adopted	FY2016 Actual	FY2017 Adopted	FY2018 Proposed	% Change FY17 to FY18	FY2019 Plan	% Change FY18 to FY19
Beginning Fund Balance	\$ 60,160,572	\$ 60,160,572	\$ 61,925,009	\$ 58,698,968	-5.2%	\$ 55,127,112	-6.1%
Sources of Funds:							
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%
Sources of Funds (continued):							
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%
Total Sources	25,653,977	30,786,697	25,795,819	26,397,677	2.3%	27,029,666	2.4%

Regional Transit System Fund
Fund 450

	FY2016 Adopted	FY2016 Actual	FY2017 Adopted	FY2018 Proposed	% Change FY17 to FY18	FY2019 Plan	% Change FY18 to FY19
Uses of Funds:							
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
Total Uses	29,484,429	29,022,260	29,021,860	29,969,533	3.3%	31,003,465	3.4%
Planned addition to (appropriation of) fund balance	(3,830,452)	1,764,437	(3,226,041)	(3,571,856)	10.7%	(3,973,799)	11.3%
Ending Fund Balance	\$ 56,330,120	\$ 61,925,009	\$ 58,698,968	\$ 55,127,112	-6.1%	\$ 51,153,313	-7.2%

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
Beginning Fund Balance	\$ 20,635,882	\$ 20,635,882	\$ 21,190,504	\$ 20,433,028	-3.6%	\$ 18,251,612	-10.7%
Sources of Funds:							
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
Total Sources	8,890,904	7,519,385	8,234,867	9,013,016	9.4%	9,278,328	2.9%
Uses of Funds:							
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%
Total Uses	8,856,170	6,964,762	8,992,343	11,194,432	24.5%	10,636,959	-5.0%
Planned addition to (appropriation of) fund balance	34,734	554,622	(757,476)	(2,181,416)	188.0%	(1,358,631)	-37.7%
Ending Fund Balance	\$ 20,670,616	\$ 21,190,504	\$ 20,433,028	\$ 18,251,612	-10.7%	\$ 16,892,981	-7.4%

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.

	FY2016 Adopted	FY2016 Actual	FY2017 Adopted	FY2018 Proposed	% Change FY17 to FY18	FY2019 Plan	% Change FY18 to FY19
Beginning Fund Balance	\$ 4,878,528	\$ 4,878,528	\$ 4,918,147	\$ 3,654,350	-25.7%	\$ 2,398,784	-34.4%
Sources of Funds:							
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%
Total Sources	6,578,926	6,986,799	6,479,137	6,577,365	1.5%	6,729,299	2.3%
Uses of Funds:							
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%
	FY2016 Adopted	FY2016 Actual	FY2017 Adopted	FY2018 Proposed	% Change FY17 to FY18	FY2019 Plan	% Change FY18 to FY19
Uses of Funds (continued):							
Transfers to:							
POB 2003a (226)	33,140	33,140	36,890	40,012	8.5%	42,941	7.3%
Total Uses	7,601,968	6,947,181	7,742,934	7,832,931	1.2%	7,943,993	1.4%
Planned addition to (appropriation of) fund balance	(1,023,042)	39,619	(1,263,797)	(1,255,566)	-0.7%	(1,214,694)	-3.3%
Ending Fund Balance	\$ 3,855,486	\$ 4,918,147	\$ 3,654,350	\$ 2,398,784	-34.4%	\$ 1,184,090	-50.6%

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.

	FY2016 Adopted	FY2016 Actual	FY2017 Adopted	FY2018 Proposed	% Change FY17 to FY18	FY2019 Plan	% Change FY18 to FY19
Beginning Fund Balance	\$ 2,503,260	\$ 2,503,260	\$ 1,188,801	\$ 1,026,230	-13.7%	\$ 1,072,422	4.5%
Sources of Funds:							
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
Total Sources	26,537,007	25,923,185	26,917,846	28,554,604	6.1%	31,291,565	9.6%
Uses of Funds:							
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%
Total Uses	26,076,292	27,237,644	27,080,417	28,508,412	5.3%	30,281,336	6.2%
Planned addition to (appropriation of) fund balance	460,715	(1,314,459)	(162,571)	46,192	-128.4%	1,010,229	2087.0%
Ending Fund Balance	\$ 2,963,975	\$ 1,188,801	\$ 1,026,230	\$ 1,072,422	4.5%	\$ 2,082,651	94.2%

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
Beginning Fund Balance	\$ 605,168,036	\$ 605,168,036	\$ 644,434,002	\$ 675,512,853	4.8%	\$ 706,310,528	4.6%
Sources of Funds by Category:							
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
Total Sources	97,925,053	108,929,557	98,907,655	108,463,500	9.7%	117,788,500	8.6%
Uses of Funds:							
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%
Total Uses	62,188,960	69,663,592	76,217,636	77,665,825	1.9%	83,564,242	7.6%
Planned addition to (appropriation of) fund balance	35,736,093	39,265,966	22,690,019	30,797,675	35.7%	34,224,258	11.1%
Ending Fund Balance	\$ 640,904,129	\$ 644,434,002	\$ 667,124,021	\$ 706,310,528	5.9%	\$ 740,534,786	4.8%

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.

	FY2016 Adopted	FY2016 Actual	FY2017 Adopted	FY2018 Proposed	% Change FY17 to FY18	FY2019 Plan	% Change FY18 to FY19
Beginning Fund Balance	\$ 56,422,165	\$ 56,422,165	\$ 59,442,474	\$ 59,992,023	0.9%	\$ 61,975,745	3.3%
Sources of Funds:							
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%
Total Sources	8,225,000	11,963,416	7,425,000	11,525,000	55.2%	12,300,000	6.7%
Uses of Funds:							
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%
Total Uses	6,376,643	8,943,106	6,875,451	9,541,278	38.8%	10,571,470	10.8%
Planned addition to (appropriation of) fund balance	1,848,357	3,020,309	549,549	1,983,722	261.0%	1,728,530	-12.9%
Ending Fund Balance	\$ 58,270,522	\$ 59,442,474	\$ 59,992,023	\$ 61,975,745	3.3%	\$ 63,704,275	2.8%

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.

	FY2016 Adopted	FY2016 Actual	FY2017 Adopted	FY2018 Proposed	% Change FY17 to FY18	FY2019 Plan	% Change FY18 to FY19
Beginning Fund Balance	\$ 334,603,947	\$ 334,603,947	\$ 357,291,779	\$ 371,820,684	4.1%	\$ 387,110,835	4.1%
Sources of Funds:							
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
Total Sources	56,747,000	62,351,668	50,714,936	57,551,000	13.5%	63,051,000	9.6%
Uses of Funds:							
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%
Total Uses	35,769,222	39,663,836	36,186,031	42,260,849	16.8%	45,491,512	7.6%
Planned addition to (appropriation of) fund balance	20,977,778	22,687,832	14,528,905	15,290,151	5.2%	17,559,488	14.8%
Ending Fund Balance	\$ 355,581,725	\$ 357,291,779	\$ 371,820,684	\$ 387,110,835	4.1%	\$ 404,670,323	4.5%

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
Beginning Fund Balance	\$ -	\$ -	\$ -	\$ -	n/a	\$ -	n/a
Sources of Funds:							
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
Total Sources	991,053	-	571,537	-	-100.0%	-	n/a
Uses of Funds:							
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:		-		-		-	n/a
Employee Disability-GRU	167,244	-	84,158	-	-100.0%	-	n/a
Transfers to:		-		-		-	n/a
OPEB of 2005 Debt Srv (231)	1,942	-	-	-	n/a	-	n/a
POB 2003a Debt Srv (226)	844	-	959	-	-100.0%	-	n/a
Total Uses	339,495	-	8,960,369	-	-100.0%	-	n/a
Planned addition to (appropriation of) fund balance	651,558	-	(8,388,832)	-	-100.0%	-	n/a
Ending Fund Balance	\$ 651,558	\$ -	\$ (8,388,832)	\$ -	-100.0%	\$ -	n/a

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.

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

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.

	FY2016 Adopted	FY2016 Actual	FY2017 Adopted	FY2018 Proposed	% Change FY17 to FY18	FY2019 Plan	% Change FY18 to FY19
Beginning Fund Balance	\$ 204,503,120	\$ 204,503,120	\$ 217,896,027	\$ 233,466,224	7.1%	\$ 247,015,026	5.8%
Sources of Funds:							
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
Total Sources	30,542,000	32,748,689	38,765,982	37,912,500	-2.2%	40,832,500	7.7%
Uses of Funds:							
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
Total Uses	18,703,600	19,355,782	23,195,785	24,363,698	5.0%	26,001,260	6.7%
Planned addition to (appropriation of) fund balance	11,838,400	13,392,907	15,570,197	13,548,802	-13.0%	14,831,240	9.5%
Ending Fund Balance	\$ 216,341,520	\$ 217,896,027	\$ 233,466,224	\$ 247,015,026	5.8%	\$ 261,846,266	6.0%