

1 RESOLUTION NO. 170214

2
3 PASSED 7/18/17

4
5
6 A RESOLUTION OF THE CITY COMMISSION OF THE
7 CITY OF GAINESVILLE, FLORIDA; RELATING TO ITS
8 GENERAL GOVERNMENT BUDGET FOR THE 2017-2018
9 FISCAL YEAR BEGINNING OCTOBER 1, 2017 AND
10 ENDING SEPTEMBER 30, 2018; APPROVING THE
11 PROPOSED TENTATIVE GENERAL FINANCIAL AND
12 OPERATING PLAN; AND PROVIDING AN IMMEDIATE
13 EFFECTIVE DATE.
14

15
16 WHEREAS, the City Commission of the City of Gainesville, Florida, received
17 presentations on the FY 2017-2018 General Financial and Operating Plan from the City Manager
18 at several public meetings beginning March 2, 2017 and continuing through July 18, 2017.

19 WHEREAS, the City Commission has held public meetings to receive information
20 regarding the budget from City Officers, agencies, authorities, boards, and departments; and

21 WHEREAS, the City Commission has considered the information provided at public
22 meetings.

23 NOW, THEREFORE, BE IT RESOLVED BY THE CITY COMMISSION OF THE
24 CITY OF GAINESVILLE, FLORIDA:

25 Section 1. The proposed tentative General Government Budget for Fiscal Year 2017-
26 2018 as set forth in the Proposed Financial and Operating Plan – Budget by Funds, which is
27 attached hereto as Exhibit “A”, is hereby approved for further consideration at a public hearing
28 to be established in conjunction with the approval of the proposed millage rate to fund said
29 budget.
30

Section 2. This Resolution shall become effective immediately upon adoption.

PASSED AND ADOPTED, this 18th day of July, 2017.

DR

Lauren Poe, Mayor

Approved as to Form and Legality:

Niccole M. Shalley
Nicolle M. Shalley, City Attorney

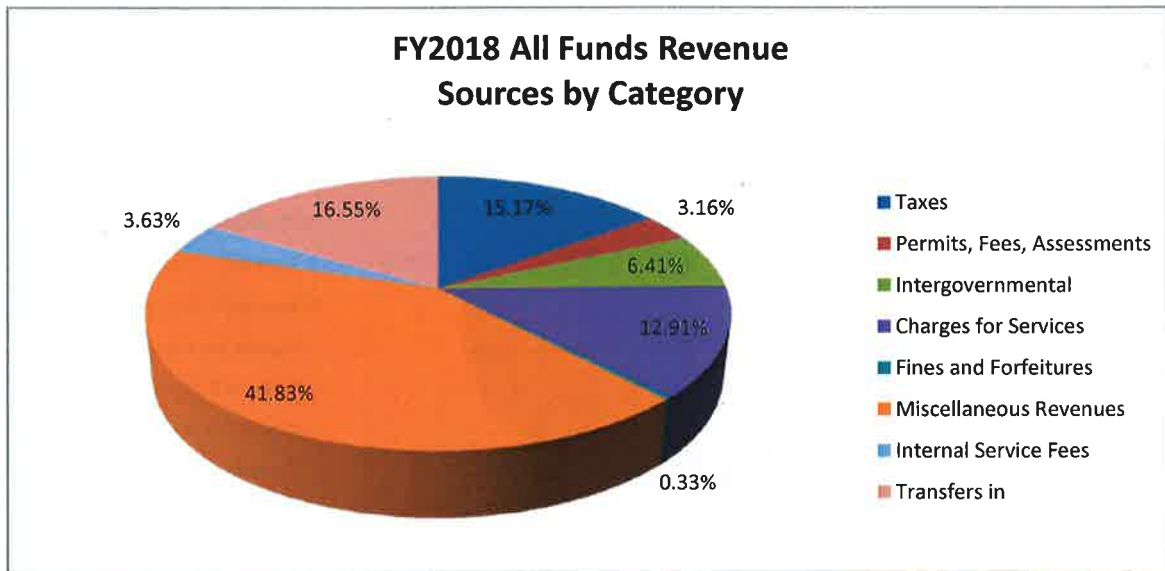
ATTEST:

Kurt M. Lannon, Clerk of the Commission

EXHIBIT A

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.



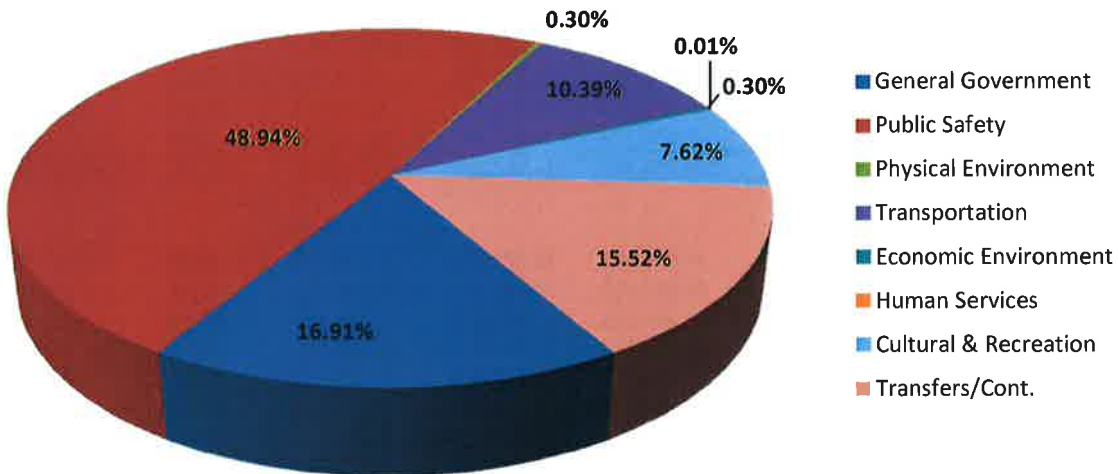
The General Fund accounts for those resources and their uses traditionally associated with government, which are not required to be budgeted and accounted for in another fund. The General Fund is the City's only major fund.

General Fund

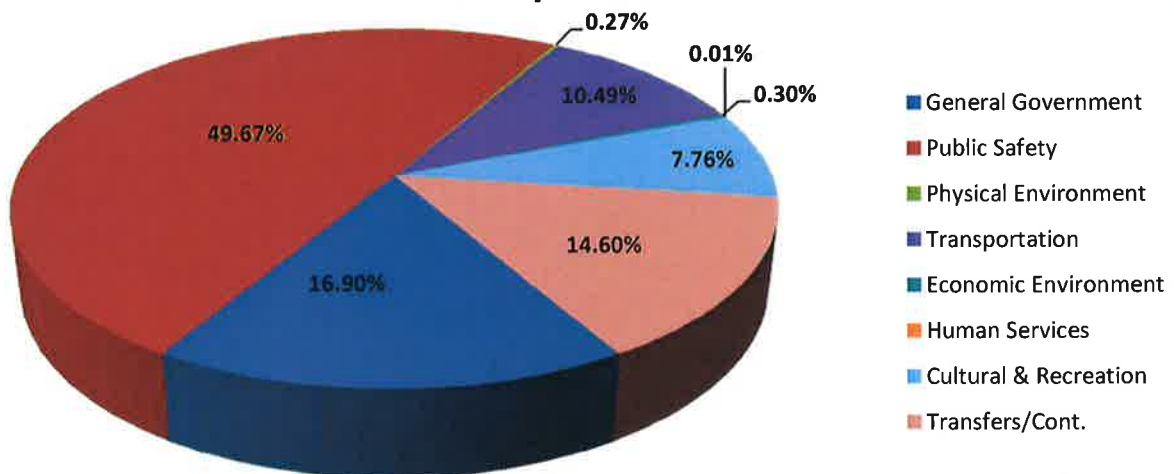
General Fund Summary of Uses

Where each dollar goes...

**FY2018 General Fund
Uses by Function**



**FY2019 General Fund
Uses by Function**



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
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 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%

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

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		FY2017		FY2018		% Change	FY2019		% Change
	Adopted	FY2016 Actual	Adopted		Proposed		FY17 to FY18	Plan		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%

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%

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	
	Adopted	FY2016 Actual	Adopted		Proposed		FY17 to	% Change
							FY18	FY18 to
							FY2019 Plan	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%

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%

Community Redevelopment Agency Fund

Fund 111

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

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

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

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

The fund balance within this fund is restricted.

	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%

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%

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%

**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

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.

	FY2016 Adopted	FY2016 Actual	FY2017 Adopted	FY2018 Proposed	% Change FY17 to FY18	FY2019 Plan	% Change 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

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		% Change		% Change	
	Adopted	FY2016 Actual	Adopted	FY2018 Proposed	FY17 to FY18	FY2019 Plan	FY18 to 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%	

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

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%

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%

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%

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		

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%

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%

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 Adopted	FY2016 Actual	FY2017 Adopted	FY2018 Proposed	% Change FY17 to FY18	FY2019 Plan	% Change 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 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 Adopted	FY2016 Actual	FY2017 Adopted	FY2018 Proposed	% Change FY17 to FY18	FY2019 Plan	% Change FY18 to 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%

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		% Change		% Change	
	Adopted	FY2016 Actual	Adopted	FY2018 Proposed	FY17 to FY18	FY2019 Plan	FY18 to 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%	

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 FY18		FY18 to 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%	

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

**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 Adopted	FY2016 Actual	FY2017 Adopted	FY2018 Proposed	% Change FY17 to FY18	FY2019 Plan	% Change 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) 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 Adopted	FY2016 Actual	FY2017 Adopted	FY2018 Proposed	% Change FY17 to FY18	FY2019 Plan	% Change FY18 to 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%

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 Adopted	FY2016 Actual	FY2017 Adopted	FY2018 Proposed	% Change FY17 to FY18	FY2019 Plan	% Change FY18 to 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%

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 Adopted	FY2016 Actual	FY2017 Adopted	FY2018 Proposed	% Change FY17 to FY18	FY2019 Plan	% Change 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%

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%

**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 Adopted	FY2016 Actual	FY2017 Adopted	FY2018 Proposed	% Change FY17 to FY18	FY2019 Plan	% Change FY18 to 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 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 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 (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

- 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.



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:							
Stormwater Mgmt Fees	6,508,162	6,512,867	6,547,211	6,569,358	0.3%	6,608,775	0.6%
Miscellaneous:							
Gain/Loss on Investments	116,116	20,792	3,852	-	-100.0%	-	n/a
Other Miscellaneous	31,956	36,276	32,148	5,953	-81.5%	5,989	0.6%
Capital Contributions	-	379,844	-	-	n/a	-	n/a
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

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%
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Ending Fund Balance	\$ 2,512,927	\$ 7,425,330	\$ 8,440,554	\$ 7,813,683	-7.4%	\$ 7,526,580	-3.7%
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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%
Gen. 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%

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:					n/a		
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%

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%

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%

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%

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%

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%