

City of
Gainesville

200316

City Manager's Proposed Budget in Brief

City of Gainesville, Florida
for Fiscal Year 2021

City Manager's Budget Message

September 10, 2020

Re: City of Gainesville's Proposed Budget for Fiscal Year (FY) 2021 beginning October 1, 2020

Honorable Mayor and Members of the Commission:

In accordance with the City of Gainesville Charter, the Code of Ordinances, and the laws of the State of Florida, it is my pleasure to present the City of Gainesville's Proposed Budget for Fiscal Year (FY) 2021 beginning October 1, 2020. An electronic copy of the proposed budget is available for inspection on the City's website, www.cityofgainesville.org

Budget Overview

The FY 2021 total proposed operating budget for all general government funds is \$366,213,212 including balances and transfers. This is \$217,772 more than the FY 2020 Adopted Budget of \$365,997,440 or a 0.1% increase.

The FY 2021 Proposed Budget allows the City to fund its General Fund commitments including \$776,041 for new enterprise resource planning software; \$1.4 million towards our continued effort to end homelessness; \$5.5 million toward fleet replacement and maintenance; and \$3.1 million for wage increases — bringing the City's living wage to \$14.25 per hour.

In addition to addressing the funding commitments outlined above, the proposed budget will allow for investment in vulnerable communities to bolster our efforts to create a more equitable Gainesville. This includes devoting additional funds in FY 2021 to the City's comprehensive housing action plan, upkeep of City playgrounds and financially supporting community driven activities in East Gainesville.

Savings realized from the elimination of operational support to the Joint Aviation Unit were transferred to the Community Resource Paramedic program to support two additional community builders and to increase its operating budget. This move will help the City grow its capacity to address community healthcare needs.

Increments for FY 2021 also include funding to hire an additional senior-level accountant to augment our stewardship of financial resources and further optimize our financial infrastructure. Funding increments for the continued development of a neighbor notification tool and the implementation of a telephone town hall service underscores our commitment to improving community access to information and dialog around issues of importance.

The City will also begin work to address critical challenges, like climate change. FY 2021 provides budget allocation for the creation of a carbon emission dashboard. The online platform will aim to empower policymakers, media and other stakeholders with the climate data, visualizations and resources they need to

gather insights on local progress related to climate change.

Finally, the proposed budget also provides for a series of significant capital improvement projects in support of Gainesville's Vision Zero strategy including investment in the City's bicycle and pedestrian program, ADA curb retrofitting, roadway repairs and resurfacing and networking improvement for the City's interconnected traffic management system.

The FY 2021 proposed General Fund Operating Budget, including balances and transfers, is \$137,800,633.

This proposed budget maintains our current millage rate of 5.2974 and produces a structurally balanced budget. It also maintains the Fire Assessment Fee at the current annual rate of \$133 per Fire Protection Unit. This proposed budget relies upon maintaining the General Fund Transfer from Gainesville Regional Utilities at \$38,285,013. Estimates for state revenues such as Municipal Revenue Sharing and Half Cent Sales Tax have now been received for FY 2021 and are estimated to be lower due to the economic downturn associated with the Covid-19 Pandemic of 2020. The General Fund budget represents a 3.8% increase from the FY 2020 Adopted Budget of \$132,749,632. It maximizes available resources to build, enhance, and sustain the future of our great City.

Over the past year, taxable property values increased by 6.57%, with net new construction valued at \$81 million. In addition, Gainesville's unemployment rate in July 2020 was at 7.5%; and while exceptionally high, was the second lowest in the State of Florida and significantly lower than the 11.5% State unemployment rate.

General Fund - Fund Balance

The fund balance in the General Fund provides a measure of the financial resources available for future spending or appropriation. These funds should be adequate to support potential unanticipated costs, like natural disasters, pandemics and emergency repairs to City infrastructure. The City Commission's fund balance policy currently requires a minimum available fund balance for the General Fund of 10% of the Adopted General Fund Revenue (excluding one- time appropriations from fund balance).

In order to put the City into a financially resilient position, it is my recommendation that our minimum available fund balance for the General Fund be two months of operating costs or 16.7% of the General Fund Budget including necessary transfers. Since the policy is a percentage of the budget, as the budget increases, the required level of fund balance also increases. The FY 2020 estimated fund balance exceeds our current minimum policy requirement by \$6.5 million with a total available fund balance of \$19.4 million or 15% of the FY 2020 General Fund budget.

Maintaining a healthy fund balance is an indicator of the fiscal health of the government. We will continue to monitor and assess the fund balance to ensure that the level of available funds is commensurate with the level of risk associated with our diverse City and our revenue and expenditure variability.

Property Taxes

The City of Gainesville's total taxable assessed valuation as of the July 1 certification is \$7.675 billion, an increase of \$473 million, or 6.57%, from the prior year final valuation. The net new construction assessed during the last year totaled \$81.5 million. This increase in the taxable value is expected to generate approximately \$1.6 million in additional revenue for the City of Gainesville in FY 2021. Revenue from ad valorem taxes is projected at \$38.2 million, which represents approximately 27.5% of the total General Fund revenue.

The FY 2021 Proposed Budget includes an operating millage rate of 5.2974 per \$1,000 of taxable value, unchanged from FY 2020.

Solid Waste Fund

The Solid Waste Fund supports a full complement of modern solid waste services by providing household garbage, recycling, yard waste and bulk trash collection. The fund also supports roadside litter collection, public container management, recycling enforcement and education and operation of the City's surplus program among several other services.

Gainesville aims to become a "zero-waste" community by supporting policies that reduce waste and require businesses and residents to rethink consumption and waste flows. In FY 2021 the City will work to procure a new collection contract that addresses Zero Waste Goals; conduct a curbside organics collection pilot; further develop a street-sweeping composting program; and create an education program to address recycling contamination.

The Solid Waste Fund proposed expenditures are \$11.16 million, which is \$240,674 less than the FY 2020 Adopted Budget.

Stormwater Management Utility Fund

The revenues collected for the City's Stormwater Management Program are used for operating expenses and capital improvements directly related to the management of stormwater, including upkeep of basins and ditches, street sweeping and the City's flood plain management program and watershed maintenance. Additionally, stormwater funding supports the City's mosquito control program and its Clean Water Partnership in cooperation with Alachua County and the Florida Department of Transportation.

The FY 2021 proposed operating budget and transfers for the Stormwater Fund is \$7.9 million, which is \$51,867 more than the FY 2020 Adopted Budget.

Regional Transit System Fund

The City's Regional Transit System (RTS) operations, as well as its financial viability, are largely determined by its relationship with the University of Florida and Santa Fe College. Approximately 50% of the FY 2021 operating revenues are related to services provided to the University of Florida and Santa Fe College. These contracts represent negotiated amounts based on the cost of providing bus service to students. The University of Florida and Santa Fe College include a transit fee on each credit hour enrollment which provides the funding source.

Due to the Covid-19 Pandemic, RTS has reduced the level of service based upon reduced ridership. As a result, the financial participation by the University of Florida and Santa Fe College will be re-evaluated and may result in a lower level of funding and a corresponding reduction in service.

To help mitigate financial loss resulting from the Covid-19 Pandemic, the City was awarded \$13.1 million in Urbanized Area Formula Grant funds through the Coronavirus Aid, Relief, and Economic Security (CARES) Act in FY 2020, \$5.8 million of this grant is reflected in FY 2021's proposed budget.

RTS will purchase 10 buses with the CARES Act funding and another 2 buses with its annual allocation of Florida Transportation Authority (FTA) Section 5307 funds.

RTS will also purchase a new electric bus with a recently awarded \$1.2 million grant through the FTAs Low- or No-Emission (Low-No) Grant program. The new bus will be added to the three electric buses procured in October 2019. Funds from the FTA grant will also be used to modify the existing charging station infrastructure to support the City's growing electric bus fleet.

Significant Changes from the July 8, 2020 Proposed Budget

- Receipt of state-shared revenue, Communication Service Tax and local option gas tax revenue estimates received from the State of Florida Office of Economic and Demographic Research has resulted in decreases of \$304,543 in Municipal Revenue Sharing revenue; \$117,347 in Municipal Revenue Sharing (motor fuel) revenue; \$269,130 in Communication Service Tax revenue; \$826,212 in Sales Tax revenue; \$366,435 in Local Option Gas Tax (6-cent) revenue; and, \$199,140 in Local Option Gas Tax (5-cent) revenue.
- Changes to the Police Department budget in accordance with the presentation provided to the Commission on August 10, 2020.
- Reinstatement the Clerk of the Commission's increment for document imaging.
- Conversion of temporary staff to permanent staff in the Office of Communication and Engagement.
- Conversion of temporary staff to permanent staff in the Budget Division.
- Fully funding the City Architect and Land Rights Coordinator positions in the General Fund.
- \$579,213 savings in pension plan payments resulting from making payment on October 1st rather than bi-weekly.
- \$266,903 from funding Transportation and Mobility capital projects from the proceeds of the Capital Improvement Revenue Note (2019) rather than General Fund operating funds and elimination of the "Converged Layer2 Network & Server Equipment" project.
- Elimination of the \$348,536 contribution to the Retiree Health Trust due to the Trust's funding status.
- Reduction of the General Fund transfer to RTS in the amount of \$150,539 reflecting the RTS fund's savings from early pension payment and funding requirement of the Retiree Health Trust.
- \$402,288 from recognizing property tax collections at a 96% rate rather than the budgeted 95% rate (which is reflective of the historical trend 2010-2019).

Potentially Significant Developments During FY21

After adoption of the proposed budget, potential events which would require future budget adjustments include:

- Continued decreases in revenue due to the COVID-19 pandemic.
- Financial participation by the University of Florida and Santa Fe College in RTS operations.

Conclusion

Building a balanced budget is a challenging process; we are forced to consider difficult trade-offs between competing priorities and develop innovative solutions to enhance our service delivery within available resources. I am confident the Proposed Budget presents a balanced approach to achieving the City's goals and delivers the quality services our neighbors expect.

I want to express my appreciation to the Mayor and City Commission. This budget could not have been created had it not been for their leadership and courage in addressing dynamic challenges by engaging with our neighbors and contemplating the impacts of policy decisions. In addition, I would like to thank our Budget and Finance Team, the Leadership Team, all of the departmental budget coordinators, the Charter Officers, and all of our Community Builders for their efforts to create a comprehensive, strategic, transparent and meaningful budget.

The FY 2021 Proposed Budget will be formally presented to City Commission at the first public hearing on September 10, 2020 and final public hearing on September 24, 2020 at City Hall, starting at 6 p.m. I look forward to working with you, our neighbors and our community builders to adopt and implement the Fiscal Year 2021 Budget.

Respectfully submitted,



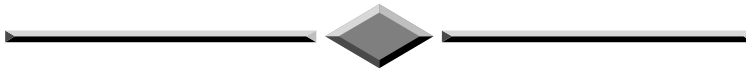
Lee R. Feldman, ICMA-CM
City Manager

ELECTED OFFICIALS

Mayor Lauren Poe (At Large)
Commissioner Reina Saco (At Large)
Commissioner Gail Johnson (At Large)
Commissioner Gigi Simmons (District 1)
Commissioner Harvey Ward (District 2)
Mayor-Commissioner Pro Tem David Arreola (District 3)
Commissioner Adrian Hayes-Santos (District 4)

APPOINTED OFFICIALS

City Attorney – Nicolle Shalley
City Auditor – Virginia Bigbie
City Manager – Lee Feldman
Clerk of the Commission – Omichele Gainey
Equity & Inclusion Director – Teneeshia Marshall
General Manager-Utilities – Ed Bielarski



Direct Reports

Assistant City Manager – Deborah Bowie
Assistant City Manager – Dan Hoffman
Assistant City Manager – Fred Murry
Office of Communications & Engagement – Shelby Taylor
Fire Rescue – Chief Jeffrey Lane
Police – Chief Tony Jones
Office of Strategic Initiatives – Roberta Griffith

Department Heads

Budget & Finance – Cintya Ramos
Gainesville Community Reinvestment Area – Sarah Vidal-Finn
Human Resources – Lisa Jefferson
Transportation & Mobility – Malisa McCreedy
Parks, Recreation and Cultural Affairs – Steve Phillips
Public Works – Phil Mann
Sustainable Development – Andrew Persons (Interim)
Technology & Innovation – David Duda (Interim)

PREPARED

BY

BUDGET AND FINANCE DEPARTMENT

Director

Cintya G. Ramos

Assistant Director

Diane M. Wilson

Budget Manager

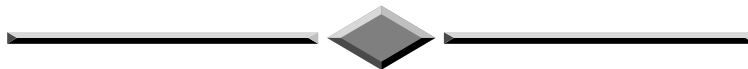
Karen A. Fiore

Senior Analysts

Susan R. Boyd

S. KaRhonda Hamilton

M. Allyzabethe Ramsey



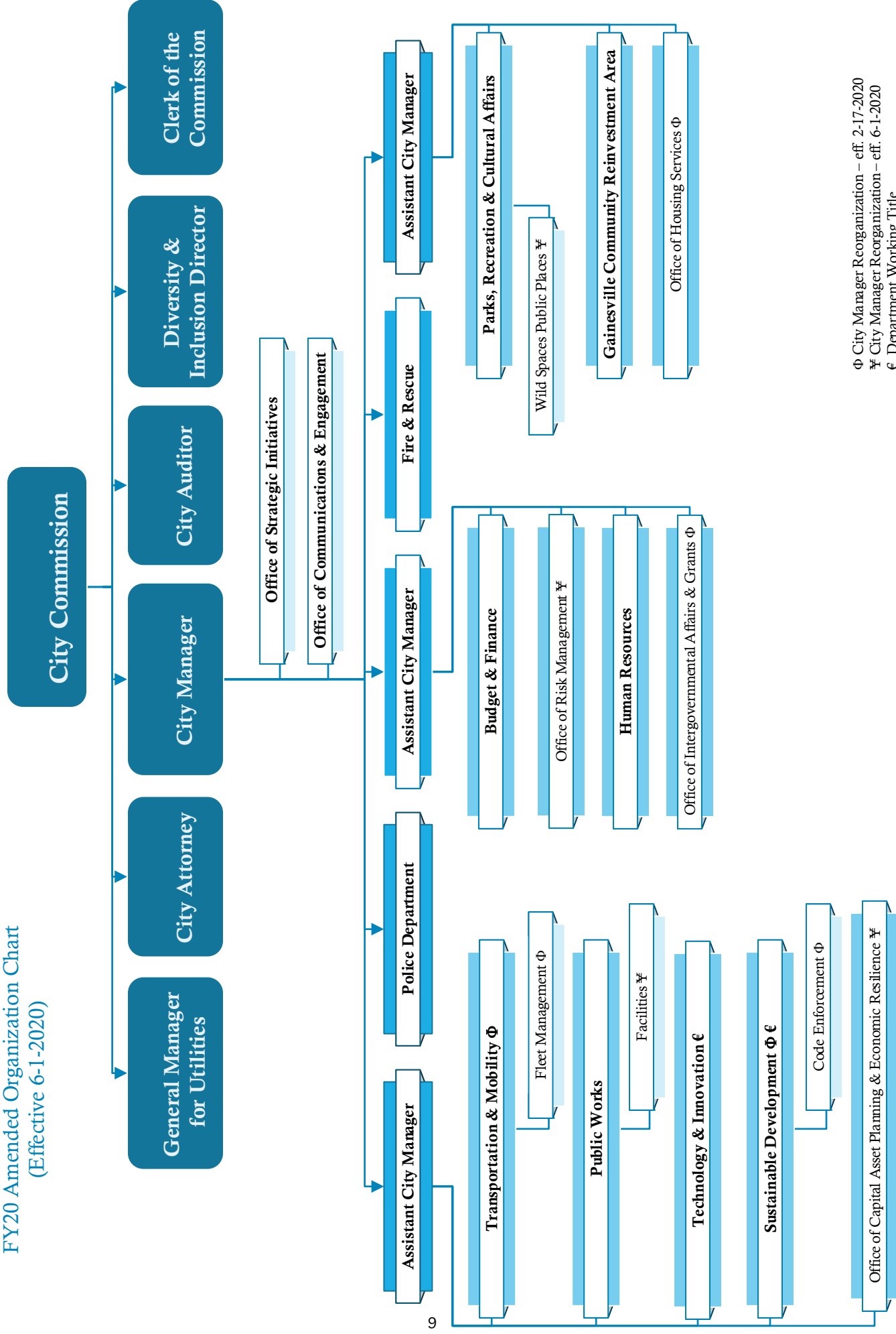
CREDITS

All City Departmental Community Builders

City of Gainesville

FY20 Amended Organization Chart

(Effective 6-1-2020)



Φ City Manager Reorganization – eff. 2-17-2020
 Ξ City Manager Reorganization – eff. 6-1-2020
 ϵ Department Working Title



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

**City of Gainesville
Florida**

For the Fiscal Year Beginning

October 1, 2019

Christopher P. Morill

Executive Director

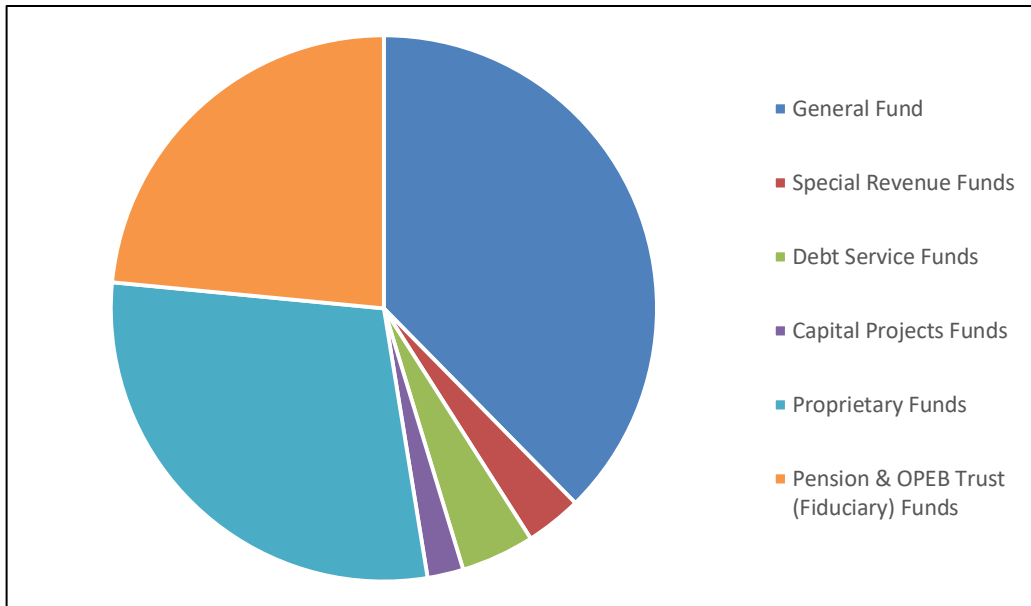


Budget In Brief

Budget Overview

FY21 Proposed Budget

| | |
|--|-------------------------|
| GENERAL FUND | \$137,800,633 |
| SPECIAL REVENUE FUNDS | \$12,198,932 |
| DEBT SERVICE FUNDS | \$15,922,149 |
| CAPITAL PROJECTS FUNDS | \$7,799,559 |
| PROPRIETARY FUNDS | \$106,527,880 |
| PENSION & OPEB TRUST (FIDUCIARY) FUNDS | \$85,964,059 |
| Total Budget All Funds | <u>\$366,213,212</u> |



All Funds
Summary of Revenues and Expenses

| | FY 2019 | | FY 2019 | | FY 2020 | | FY 2021 | % Change |
|----------------------------------|---------|---------------|---------|--------------|---------|-------------|----------------|--------------|
| | Adopted | | Actuals | | Adopted | | Proposed | FY20 to FY21 |
| Beginning Fund Balance | \$ | 996,279,861 | \$ | 965,662,180 | \$ | 931,866,903 | \$ 944,227,872 | 1.3% |
| Sources of Funds by Category: | | | | | | | | |
| Taxes | | 59,506,351 | | 68,564,310 | | 64,464,216 | 69,126,148 | 7.2% |
| Permits, Fees, Assessments | | 11,280,930 | | 12,224,547 | | 12,354,408 | 12,506,637 | 1.2% |
| Intergovernmental | | 24,674,107 | | 29,278,315 | | 23,774,422 | 33,834,921 | 42.3% |
| Charges for Services | | 47,694,103 | | 49,889,443 | | 47,917,006 | 49,228,233 | 2.7% |
| Fines and Forfeitures | | 1,218,662 | | 1,162,720 | | 1,070,079 | 920,891 | -13.9% |
| Miscellaneous Revenues | | 148,153,259 | | 79,540,331 | | 154,157,192 | 150,976,563 | -2.1% |
| Internal Services | | 13,427,955 | | 13,138,338 | | 13,693,142 | 14,413,911 | 5.3% |
| Transfers in | | 61,402,309 | | 81,152,503 | | 60,409,774 | 62,854,146 | 4.0% |
| Use of Fund Balance | | - | | - | | - | 7,126,563 | n/a |
| Total Sources | | 367,357,675 | | 334,950,507 | | 377,840,239 | 400,988,014 | 6.1% |
| Uses of Funds: | | | | | | | | |
| General Government Services | | 130,747,976 | | 136,276,291 | | 134,838,010 | 137,506,812 | 2.0% |
| Public Safety | | 96,540,113 | | 90,324,726 | | 104,936,257 | 104,170,956 | -0.7% |
| Physical Environment | | 15,553,916 | | 15,481,178 | | 16,120,256 | 16,243,257 | 0.8% |
| Transportation | | 56,659,460 | | 51,806,284 | | 53,427,848 | 50,829,339 | -4.9% |
| Economic Environment | | 3,551,746 | | 10,499,045 | | 6,407,463 | 9,026,125 | 40.9% |
| Human Services | | 2,061,237 | | 2,470,433 | | 1,540,559 | 2,134,258 | 38.5% |
| Cultural & Recreation | | 12,001,578 | | 16,066,850 | | 15,571,955 | 14,489,236 | -7.0% |
| Internal Service Expenses | | 6,149,449 | | 2,221,097 | | 6,776,048 | 6,573,776 | -3.0% |
| Contingencies | | 2,910,960 | | 5,192 | | 2,468,005 | 454,188 | -81.6% |
| Transfers out | | 21,973,390 | | 41,655,852 | | 23,339,928 | 24,785,265 | 6.2% |
| Total Uses | | 348,149,825 | | 366,806,948 | | 365,426,329 | 366,213,212 | 0.2% |
| Planned addition to fund balance | | 19,207,850 | | (31,856,441) | | 12,413,911 | 34,774,801 | 180.1% |
| Ending Fund Balance | \$ | 1,015,487,711 | \$ | 933,805,739 | \$ | 944,280,814 | 979,002,674 | 3.7% |

All Funds

Summary of Revenues

The FY21 proposed total sources for the City of Gainesville is \$400,988,014. The largest portion is from Miscellaneous Revenue (37%) which includes interest earnings and gain and loss on investments, rental proceeds of City buildings and assets and premium reimbursements. The majority of interest earnings and gain and loss on investment is found within the City's Fiduciary and Proprietary Funds. The Fiduciary Funds are used to fund the City's retirement systems and other post-employment benefit trust funds. The Proprietary Funds are used to account for the City's Enterprise and Internal Service funds.

Transfers and Use of Fund Balance is the second largest revenue source for the City (\$69.9 million in FY21). The majority of these transfers can be attributed to the transfer made from Gainesville Regional Utilities to the General Fund (\$38.2 million in FY21).

Taxes are the third largest revenue source for the City (\$69.1 million in FY21), with the majority received in the General Fund (\$58.9 million). Property taxes make up about 65% of the total taxes in the General Fund with the remainder being Utility Taxes (\$14.7 million), Communications Services Taxes (\$3.5 million), Business Tax (\$972,607) and Local Option Gas Tax (\$922,474).

Charges for Services account for 12% of all revenue sources for the City. The bulk of these revenues are found within our enterprise funds for fees paid by users for solid waste, stormwater, building inspection and transit services. Other charges for services can be found in the General Fund in alignment with our indirect cost plan, fees for recreational services, traffic engineering & signal services and outside contracts. The contract with Alachua County School Board for School Resource Officers and the contracts with Gainesville Regional Airport Authority to pay for security and fire services are examples of outside contracts.

Intergovernmental revenues make up about 8.4% all of sources received by the City. This revenue source includes funds received by Federal, State and local agencies for grant awards for specific activities, including CDBG and HOME funds, Regional Transit System grants and FDOT grants. Another large portion of this revenue source is the State Revenue Sharing program and Local Government Half Cent Sales Tax. The remainder of these funds are collected from traffic signal maintenance agreements and contributions from other entities.

Internal service fees provide about 3.6% of total sources across all funds, entirely housed within the internal services funds. These funds include our fleet replacement and management programs as well as the City's self-insurance funds.

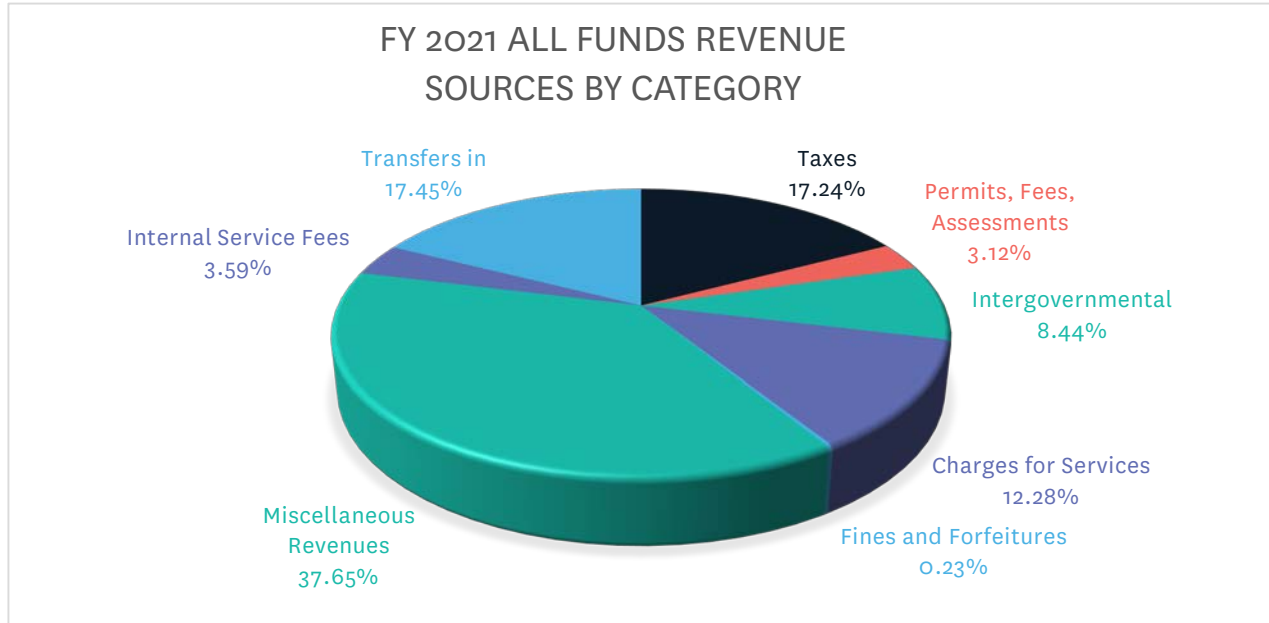
Permits, Fees and Assessments make up only 3.1% of the total revenue collected by the City, of which 67% of the total can be attributed to the Fire Assessment fee. The majority of the remaining permits, fees and assessments are associated with building permit fees collected in the Florida Building Code Enforcement Fund (14%).

Fines and forfeitures make up less than 1% of total sources for the City. The General Fund contains most of these sources through court fines, code enforcement penalties, parking fines and false alarm penalties.

The following pages contain a description of the City's major revenue sources including the underlying assumptions for the revenue estimates and significant revenue trends.

All Funds Summary of Revenues

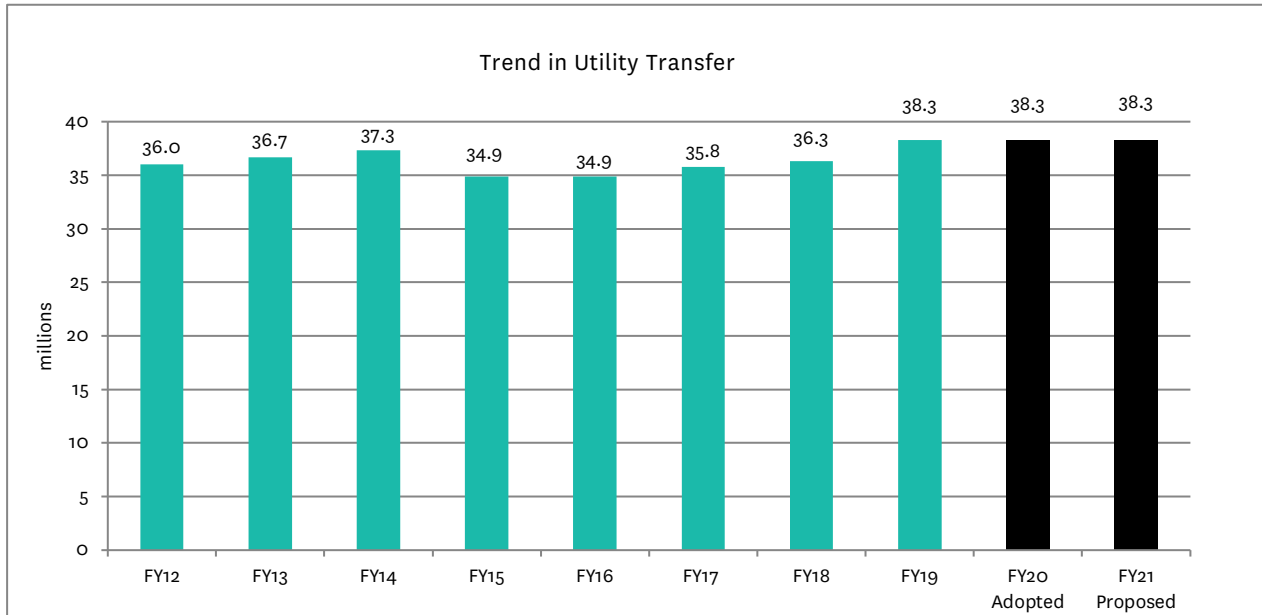
Within the following pages is a discussion in detail regarding the total revenue sources for all funds within the City of Gainesville. This section contains information on how each dollar is earned.



All Funds

Revenues - Utility Transfer

The Utility Transfer is the General Fund's single largest revenue source, comprising approximately 28% of total revenues within the General Fund. The ten year trend in this revenue is detailed below:



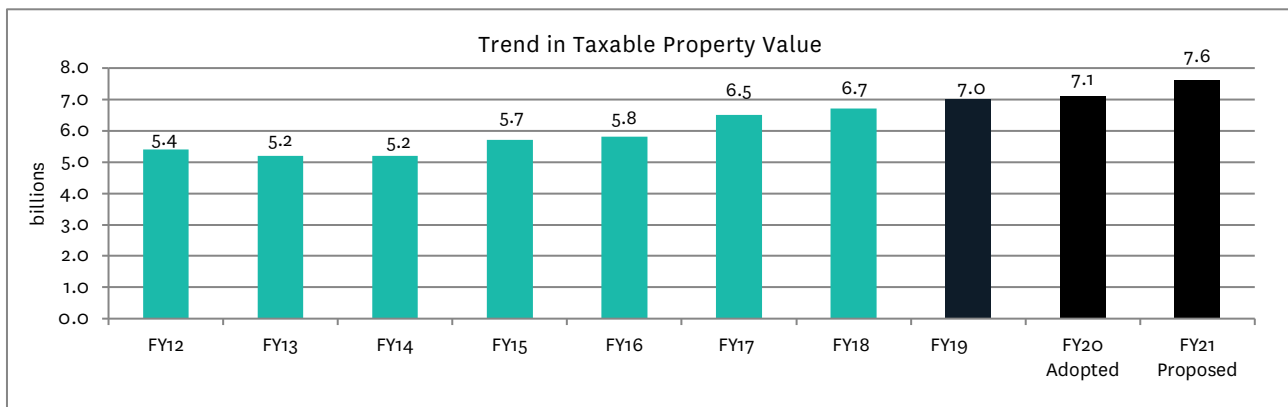
In 2014, a new transfer methodology was developed which was consistent with the philosophy of providing a proxy for what an investor-owned utility would pay, assisting the utility in maintaining a competitive rate structure, and generating for General Government the resources necessary to maintain service delivery levels. This agreement expired in FY19. During the FY20 budget process, the Commission approved keeping the General Fund Transfer flat, eliminating the 1.5% annual inflation factor. This resulted in a decrease of revenue for the General Fund in the amount of \$574,275 in FY20 and \$1,157,165 in FY21. A new agreement is still in negotiations.

All Funds

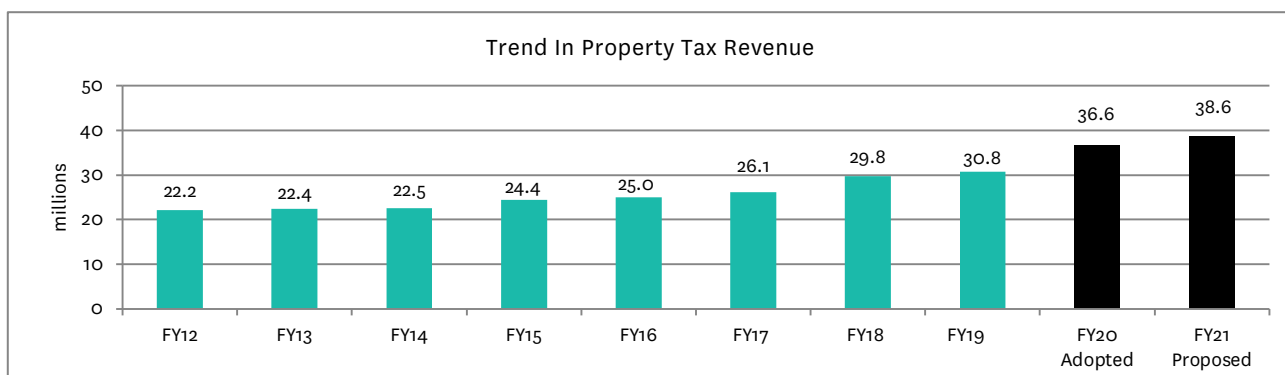
Revenues - Property Tax

Property tax has traditionally provided a consistent source of revenue and has been a staple of Florida municipalities' revenue composition.

After an extraordinary absolute decline in our taxable property value in FY11, the tax base fell again in FY12, from \$5.61 billion to \$5.41 billion, a decline of \$200 million or 3.6%. The base continued to drop in FY13 for the third straight year, this time by 3.7% to \$5.17 billion. In FY14, the City had a slight uptick of 0.2% in taxable property value. FY15 saw the first significant growth in property value of 9.07%. FY16 through FY20 continued with steady growth. The FY20 value provided by the Alachua County Property Appraiser's office is 4.09% greater than the FY19 value, and the FY20 budgeted value is 1.82% less than the FY19 value. This inflationary factor used for FY20 value was based on information published from the state of Florida's ad valorem estimating conference. Taxable value increase of 6.57% for FY21 is primarily composed of appreciation in value of existing properties, with \$81 million in new construction and \$392 million in valuation growth.

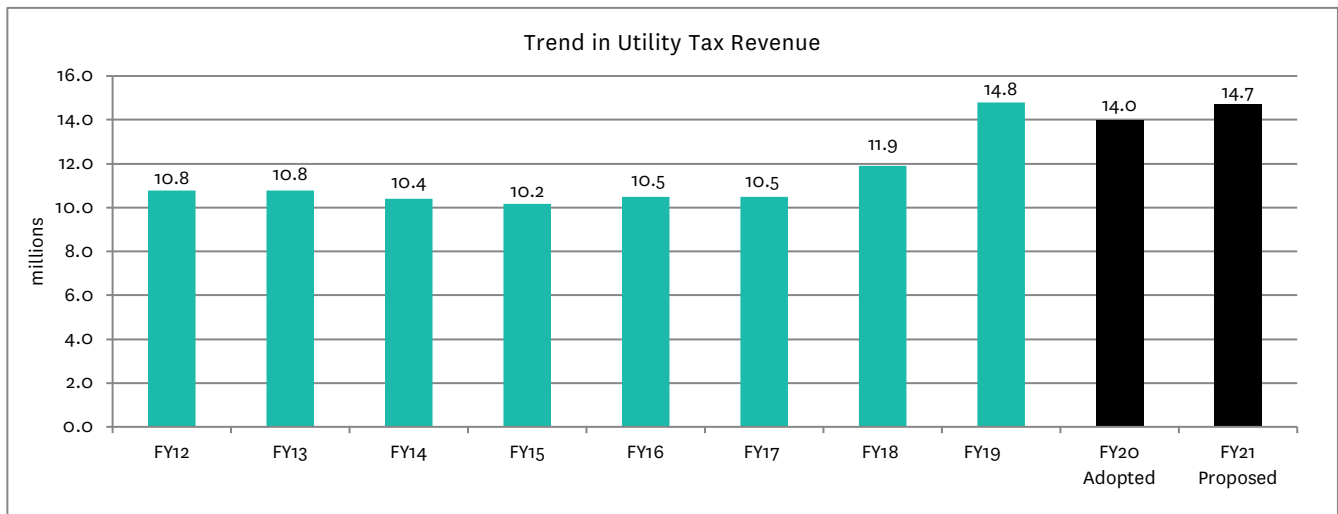


The increase in property tax revenue in FY20 includes \$3.7 million from the adopted increase in the millage rate from 4.7474 to 5.2974. FY21 proposed millage rate will remain at 5.2974, and a \$1.6 million increase due to the increase in total taxable property values.



All Funds Revenues - Utility Tax

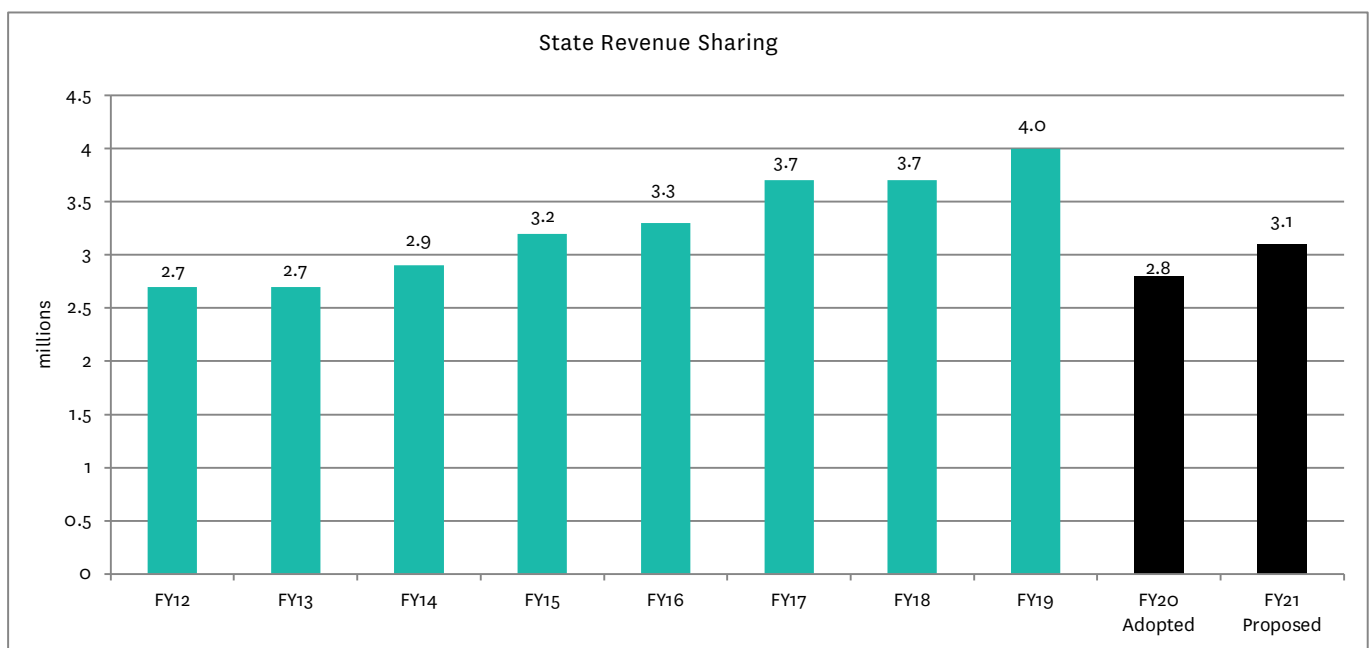
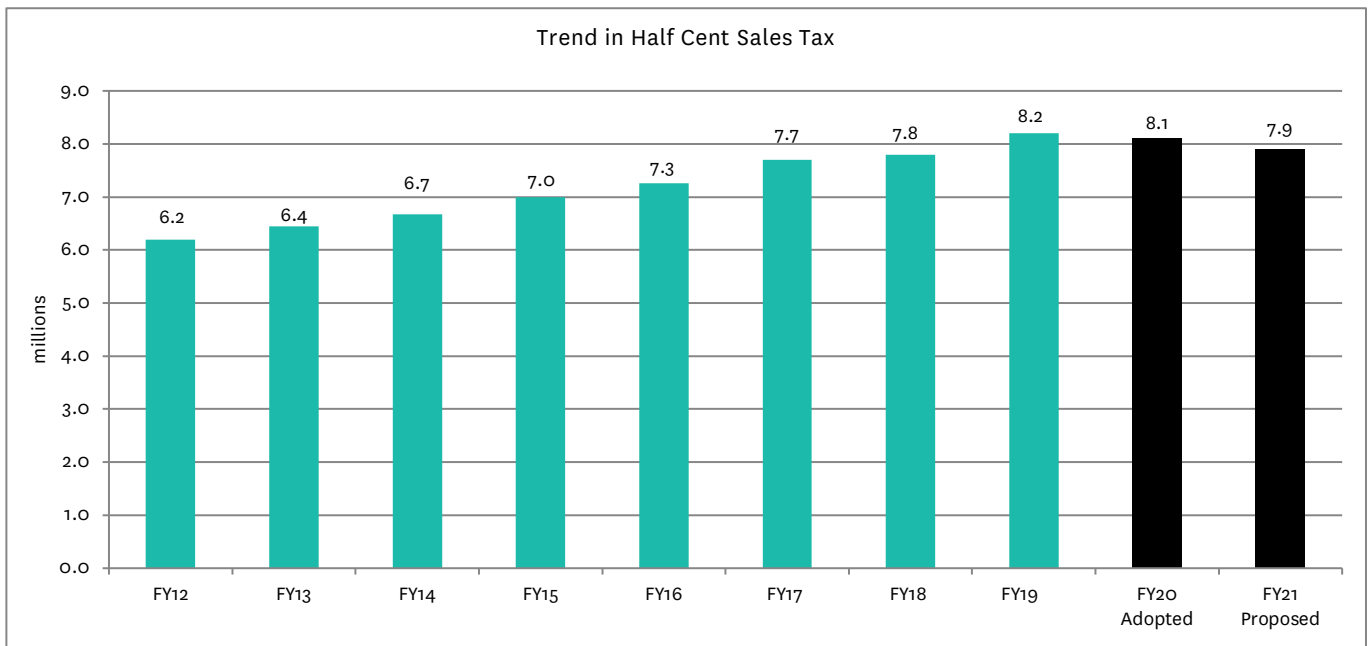
Utility tax revenues are generated through taxes levied on electric, water, and natural gas utility customers who reside within the City's corporate limits. Utility tax revenues are a function of three variables; number of customers, consumption per customer, and price. During FY14 through FY17, the Utility initiated efforts to address rate challenges in part through reductions to their operating and maintenance expense levels. The reductions, which flow through base rates, had in turn negatively impacted utility tax receipts in the General Fund. Electric rate changes have the most significant impact on this revenue source. In mid- FY18, an increase in base electric rates and the purchase of the biomass plant by GRU caused the amount of utility tax charged to increase by approximately \$2.7 million in FY19. FY21 includes an inflation rate of 3%.



All Funds

Revenues - Half Cent Sales Tax

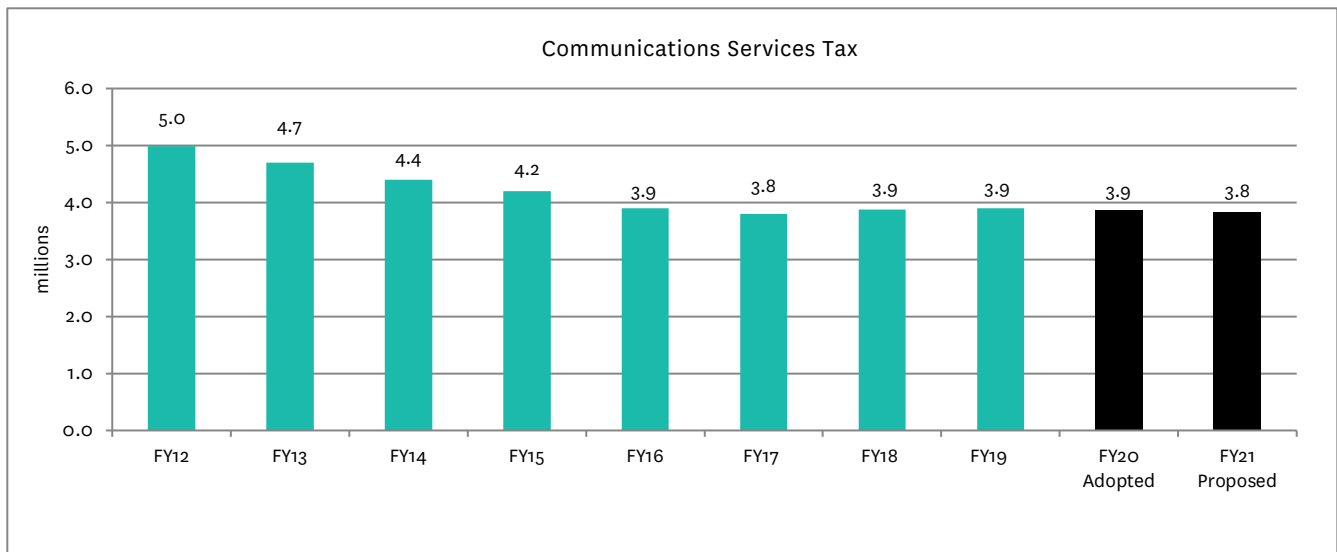
Half cent sales tax revenue and state revenue sharing are both funded by sales taxes collected by the State and allocated to local governments on a formula basis. The half cent sales tax is based on taxes collected within Alachua County while state revenue sharing is based on taxes collected state-wide. The FY20 revenue sharing budget was projected low due to outstanding accounting entries that were posted after the budget was projected, however FY20 revenue sharing collections to date have exceeded FY20's adopted budget. Due to the negative financial impacts of the COVID-19 pandemic, the State of Florida July 2020 revenue estimates were used. This resulted in a 16.7% reduction for half cent sales tax and a 18.2% reduction for state revenue sharing for FY21.



All Funds

Revenues - Communications Services Tax

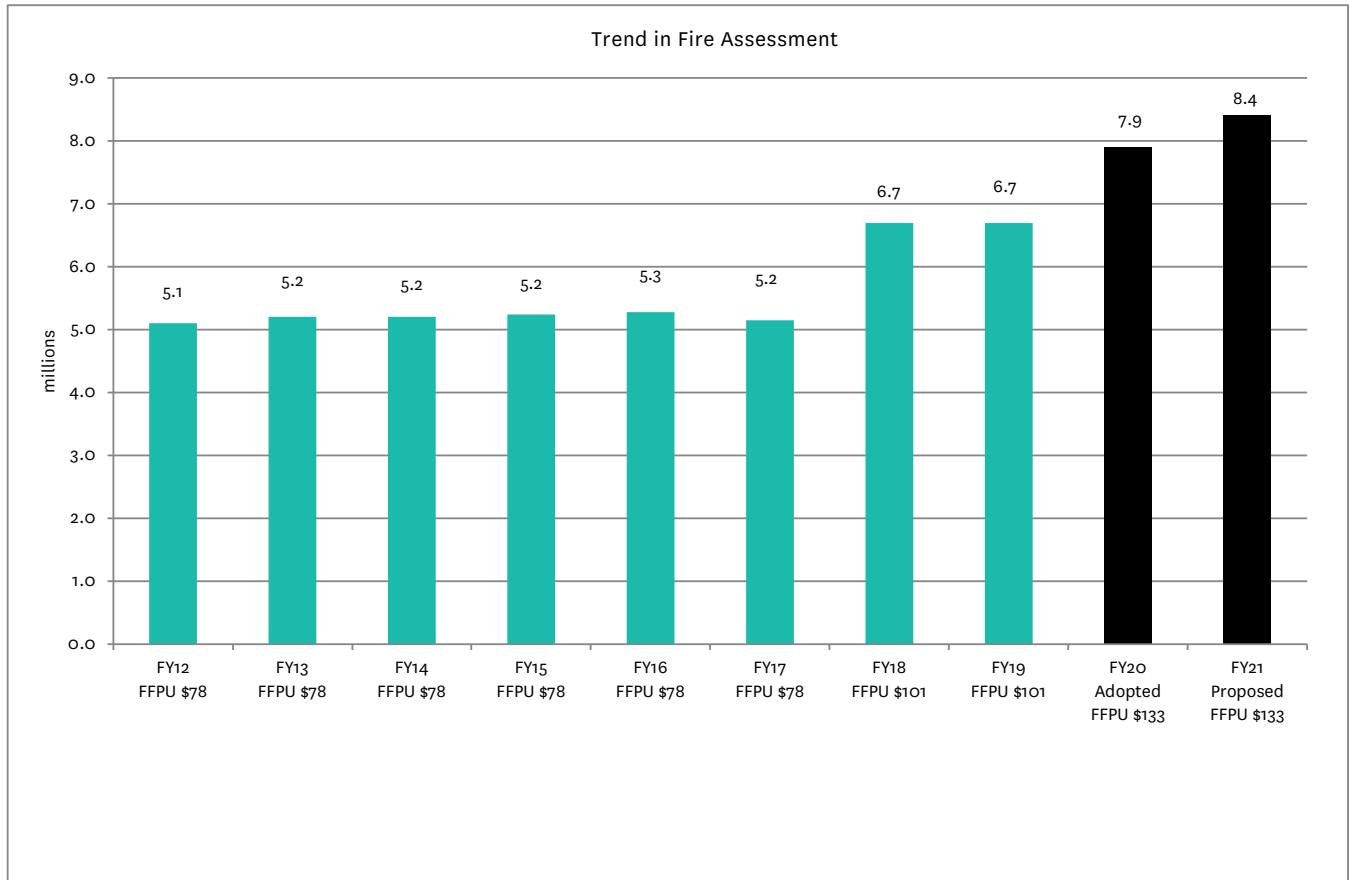
The Communications Services Tax is one of the General Fund's least predictable revenue streams. Several factors affect these receipts. One is common to all locales, the fact that the use of land lines is diminishing, due both to economic factors and to the increasing popularity and functionality of cell and smart phones. The other reason is more unique to Gainesville. Being a university city, not only do a large percentage of students have cell phones rather than land lines, but the billing address (which is where the revenue flows) may be the home address of the student rather than the physical address in Gainesville. FY21 budget includes an additional 7.6% reduction in revenues due to the negative impact of the COVID-19 pandemic.



All Funds

Revenues - Fire Assessment

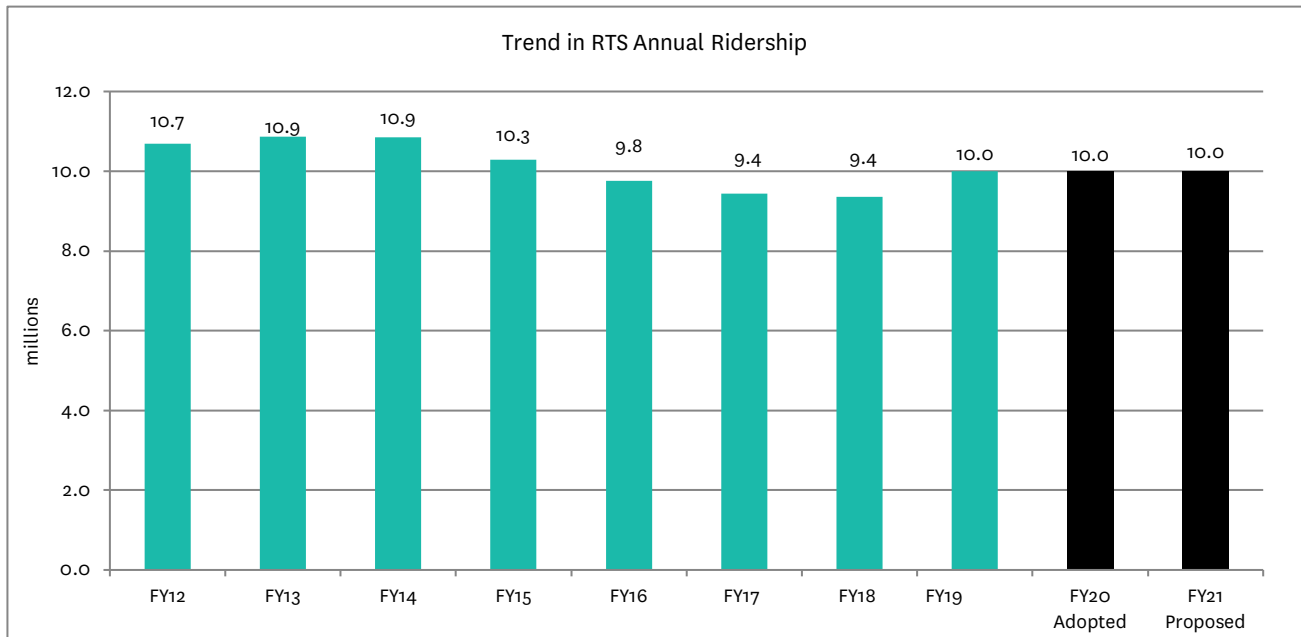
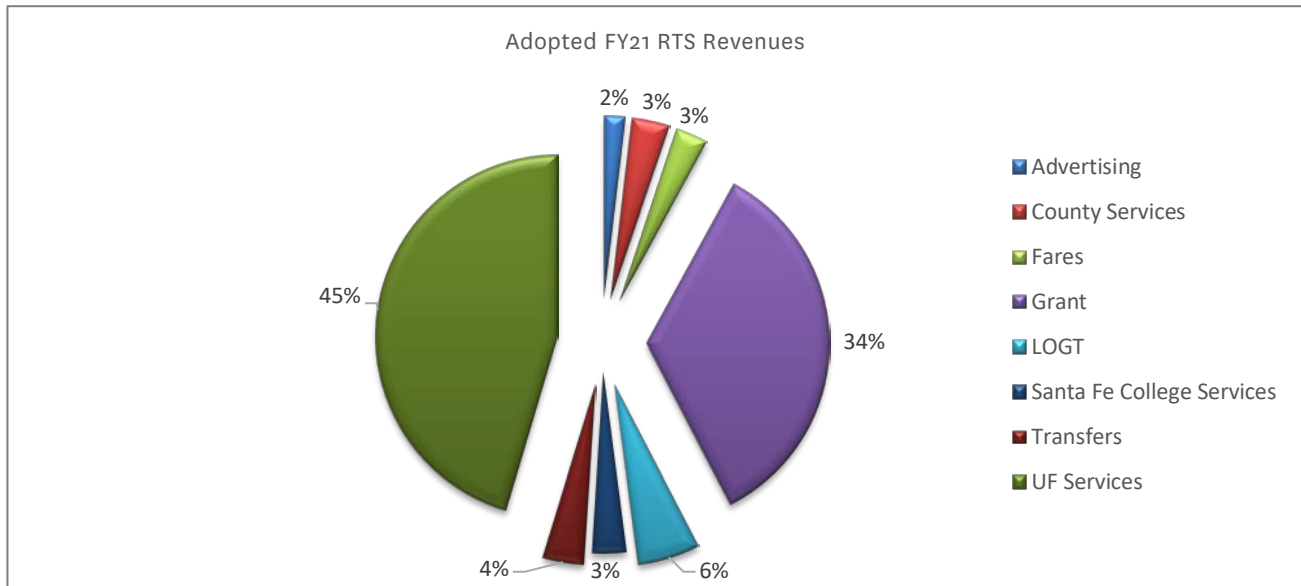
The Fire Assessment was implemented in FY11 and was charged at \$78 per factored fire protection unit (FFPU), intended to cover 50% of the cost of fire protection at the time. Fire protection units are developed based on a combination of the usage and the square footage of the structure. The cost of fire protection has increased over time since implementation of the assessment, so the adopted fee of \$78 per FFPU only recovered approximately 42% of the cost of fire protection in FY18. The FY18 adopted budget included a revised Fire Assessment of \$101 per FFPU to cover 50% of the cost of FY18 fire protection and remained at \$101 per FFPU for FY19. FY20 approved budget includes a revised Fire Assessment of \$133 per FFPU to cover 50% of the cost of FY20 fire protection. FY21 adopted budget remains at \$133 per FFPU.



All Funds

Revenues - RTS Contracts with University of Florida & Santa Fe College

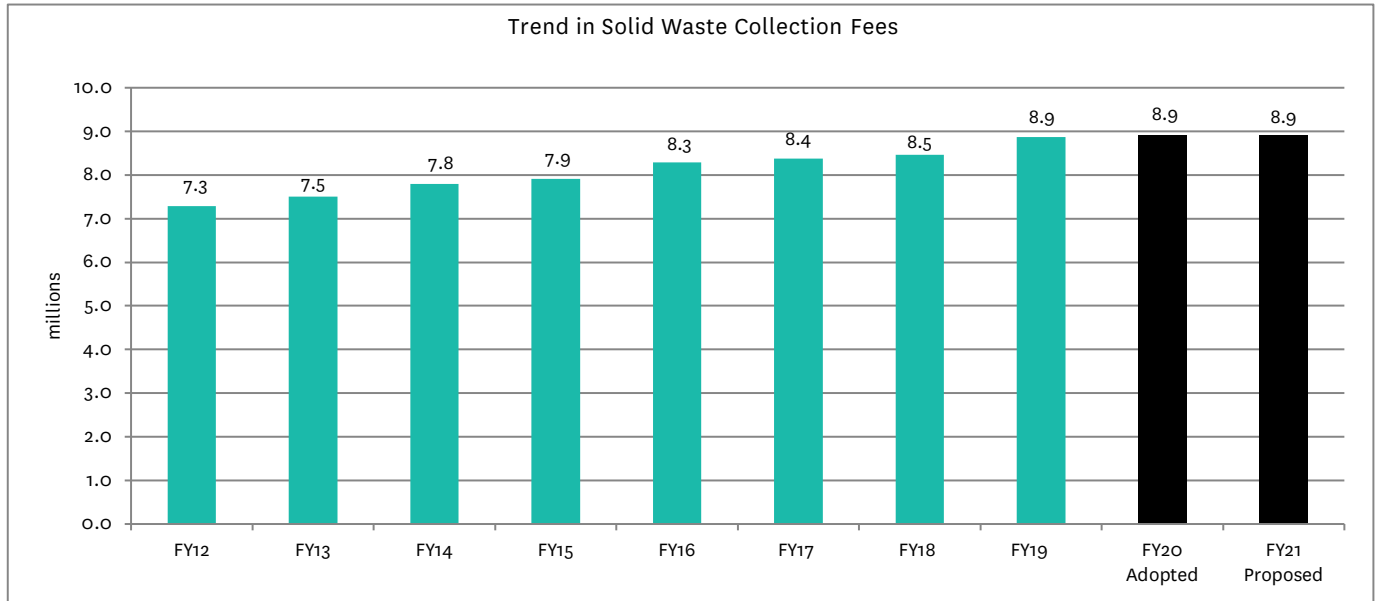
The City's Regional Transit System (RTS) operations, as well as its financial picture, are dominated by the relationship with the University of Florida. As the chart below demonstrates, approximately fifty percent of RTS' FY21 operating revenues are related to services provided to the University of Florida (UF) and Santa Fe College. These contracts represent negotiated amounts based on the cost of providing bus service to students. UF and Santa Fe include a transit fee on each credit hour enrollment which provides the funding source. Due to the COVID-19 pandemic, RTS was awarded \$13.1 million Urbanized Area Formula Grant through the CARES Act in FY20 of which \$5.8 million of this grant is reflected in FY21's adopted budget.



All Funds

Revenues - Solid Waste Collection Fees

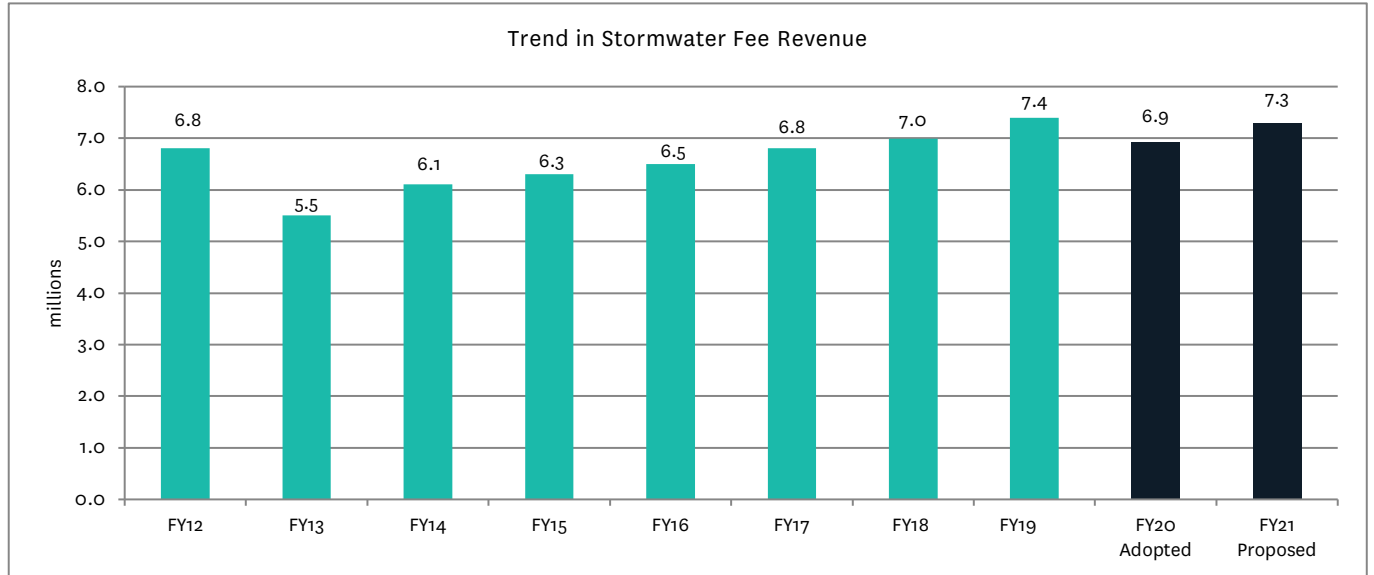
The Solid Waste Fund covers the cost of a third party contract for waste collection and recycling services. Customers are charged based on cart size and are billed monthly through GRU. Solid waste collection fees are now included in the City's policy of increasing fees by 5% every other year. We are anticipating no growth in this revenue source for FY21.



All Funds

Revenues - Stormwater Fees

The objective of the stormwater program is to improve Gainesville's water quality. In order to achieve this, staff performs maintenance of basins and ditches as well as the hardened stormwater system. Entities are billed based on their factor of Equivalent Residential Units (ERU). Stormwater fees are now included in the City's policy of increasing fees by 5% every other year. Therefore, the increases in even years are attributed to the fee increase. Due to strong collections in FY19, FY21 proposed budget includes 6% growth factor.



All Funds

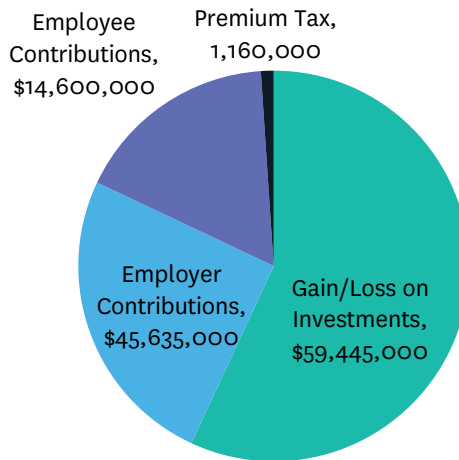
Revenues - Pension & OPEB Contributions and Investment Earnings

The City operates three defined benefit pension funds and one retiree health insurance trust fund. These pension funds have large employee and employer contributions each year. The employee contributions are set amounts which only change upon negotiations with the City's collective bargaining units excluding Management, Administrative and Professionals (MAPS) employees. The employer contributions are adjusted annually based on actuarial valuations performed by actuarial firms for each of the plans which are independent of the City.

City staff provides the actuaries with statistical information regarding current employees and retirees. City staff, advisory boards and the pension boards work with the actuaries to agree on assumptions regarding investment returns, payroll growth, mortality rates and rates of retirement, among others. Using this information along with current asset values, the actuaries provide the City with required contribution rates for the plans. The City has historically contributed at the required rate and plans to continue this practice.

Investment earnings and gains are exceptionally volatile and difficult to project. These revenues are projected using a combination of historical trends and advice from the City's investment professionals.

Pension & OPEB Revenues FY21 Proposed

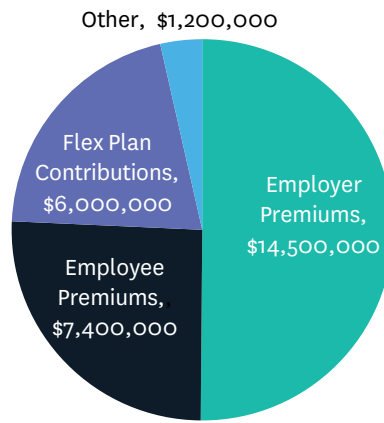


All Funds

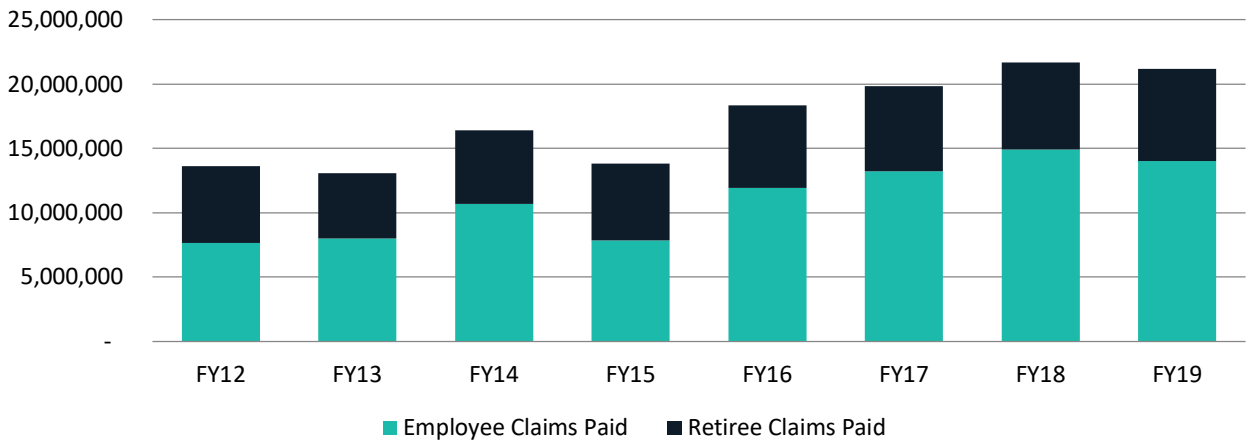
Revenues - Internal Service Fund Charges for Services

The City operates three separate internal service funds, the revenue of which provides services to City departments as well as employees. The internal service funds are the Employee Health and Accident Benefits, General Insurance and Fleet funds. The largest fund is the Employee Health and Accident Benefits (EHAB) Fund which is used to account for the self-insurance plan for employees' health and accident claims. The largest revenues for this fund are the contributions from the employer, employees and retirees for their premiums. These premiums are set annually by the City's Office of Risk Management based on historical experience and trends in claims experience.

EHAB Revenues FY21 Proposed



Claims Paid History

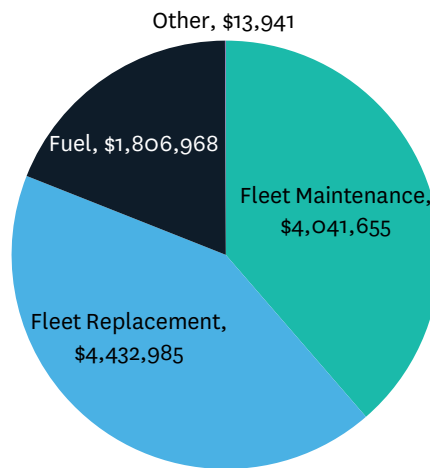


The City's General Insurance Fund operates in a similar manner, collecting premiums from the City's funds to operate a self-insurance plan for workers' compensation, automobile, general and public official liability coverage for both General Government and GRU. The City's Office of Risk Management sets the premium rates based on each fund's claim history and exposure to loss.

All Funds
Revenues - Internal Service Fund Charges for Services

The City also manages a Fleet fund designed to collect funds from all City departments, including Police, Fire and the Utility, for the maintenance and repair of the automobile and truck fleet, fueling costs and to provide a funding source for the eventual replacement of those vehicles. This fund covers all City departments, including Police, Fire and the Utility. The Fleet Management department sets the rates to recover costs over time.

Fleet Revenues FY21 Adopted



All Funds Summary of Expenses

Expenses for all funds of the City are budgeted at \$366,213,212 for FY21. One of the largest use of funds can be attributed to public safety, which amounts to 28% of the all funds budget. This includes not only personal services and fringe expenses, but also operating, capital projects, debt and pension expenditures.

General government services comprises 37% of the total funding available. A significant portion of this function (40%) is in the fiduciary funds for the payment of services related to the City's pension funds. The other sizeable areas this function covers is in the general fund for such things as legislative, executive and legal counsel. The financial and administrative functions are found in both the general fund and the debt service funds.

Funds spent on transportation across all funds amount to 14% of the total expenditure budget, with the majority of these expenses made in the Regional Transit System enterprise funds. Other projects included in this functional area are general fund for roadway maintenance, traffic systems and engineering and parking enforcement and in the capital project funds for improvements made to the road infrastructure and other transportation related projects.

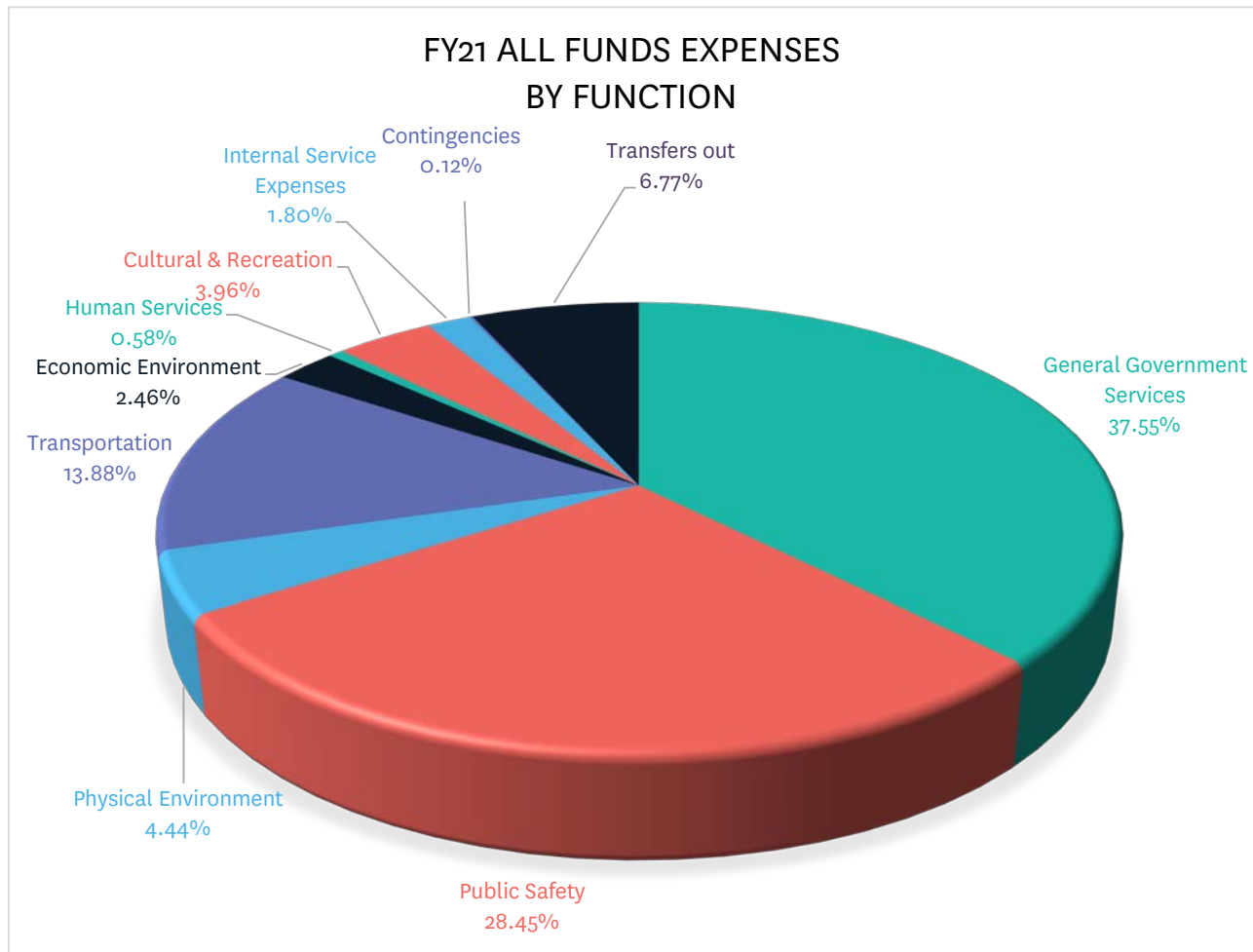
The Physical Environment function is about 4% of the total funds. The primary element of this function is storm and flood control through our stormwater maintenance fund and related capital projects funds.

Cultural & Recreation expenses make up about 4% of the total budget and funds the City's recreation centers, swimming pools, golf course (Ironwood), maintains parks and provides special and cultural events.

Economic Environment expenses account for 2.4% of the total funds budget. The greater part of these funds go towards the consolidated Gainesville Community Reinvestment Area. Prior to FY19, there were four tax districts. Funding was kept in the district where the tax increment was collected from and used for projects within the individual/designated boundaries. In FY20, the four tax increment districts and funds were consolidated, and the Community Redevelopment Agency (CRA) was dissolved. The Gainesville Community Reinvestment Area (GCRA) was then created as a new department of the City effective October 1, 2019 and is a consolidation of the four districts. The funds will be used to make economic and physical improvements within the GCRA.

All Funds Summary of Expenses

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



Proposed General Fund Increment Detail

Adjustments to Baseline

Adjustments to the baseline equaling \$7.8 million include updated revenue projections as well as contractual changes and previously entered into commitments. These adjustments took the City's General Fund from a projected surplus of \$722,496 in FY21 to an adjusted surplus of \$855,477 in FY21.

| | FY21 | | |
|--|-----------------------|-------------|--------------|
| | Surplus/ (Deficit) | Revenues | Expenditures |
| Beginning Baseline Revenues | | 134,749,363 | - |
| Beginning Baseline Expenditures | | - | 134,026,867 |
| Beginning Baseline Surplus/(Deficit) | 722,496 | | |
| Adjustments to Baseline | | | |
| Taxes | | 1,563,184 | - |
| June 1st Preliminary Property Tax | | (378,300) | - |
| July 1st Adjusted Taxable Value | | 148,269 | - |
| Licenses and Permits | | 360,611 | - |
| Intergovernmental Revenue | | 51,226 | - |
| Charges for Services | | 1,096,509 | - |
| Fines and Forfeitures | | (99,675) | - |
| Miscellaneous Revenue | | 100,337 | - |
| Transfer from other funds | | 1,168,808 | - |
| Transfer to other funds | | - | (659,653) |
| Merit increases 2.5% | | - | 2,507,311 |
| Operating adjustments | | - | 2,362,172 |
| FY21 Proposed borrowing (principle and interest) | | - | (331,842) |
| Baseline Surplus/ (Deficit) | 855,477 | | |

City Manager Proposed Increments

The City Manager's FY21 proposed increments total \$474,254. Recurring increments total \$363,754, and the remaining \$110,500 are one-time expenditures.

| | FY21 | | |
|---|-----------------------|----------|--------------|
| | Surplus/ (Deficit) | Revenues | Expenditures |
| Adjusted Surplus/ (Deficit) | 855,477 | | |
| City Manager Increments | | | |
| Internal Affairs Lease Expenses | | - | 30,500 |
| Network Security Travel and Training* | | - | 13,000 |
| Notification Tool Development * | | - | 37,500 |
| Housing Action Plan Operating Expenses | | - | 10,000 |
| Telephone Town Hall Services | | - | 42,000 |
| Ironwood TempForce | | - | 145,000 |
| Peaceful Sundays | | - | 15,000 |
| City Hall Pond Maintenance | | - | 3,600 |
| City Hall Pond Filtration System * | | - | 10,000 |
| Forest Park- Storm Warning Management System | | - | 5,000 |
| Building Rental, Visitors Center and Park Utilities | | - | 88,000 |
| Aquatics Supplies | | - | 10,000 |
| Playground Equipment and Repairs | | - | 55,000 |
| Parking Pay Stations* | | - | 50,000 |
| City Auditor Increments | | | |
| Operating Supplies for IT Audit Manager | | - | 7,158 |
| City Clerk Increments | | | |
| Increased Administrative Expenses | | - | 15,250 |
| City Attorney Decrements | | | |
| Legal Assistant II | | - | (62,754) |
| Adjusted Surplus/ (Deficit) | 381,223 | | |

*Funding for this increment is a one-time occurrence and does not recur each fiscal year.

City Commission Increments

The City Commission FY21 increments total \$381,223. Recurring increments total \$94,884, and the remaining \$286,339 are one-time expenditures.

| | FY21 | | |
|---|-----------------------|----------|--------------|
| | Surplus/ (Deficit) | Revenues | Expenditures |
| Adjusted Surplus/ (Deficit) | 381,223 | | |
| Commissioner Increments | | | |
| Aid To Other Organizations | | - | 4,000 |
| Climate Change Emissions Dashboard Consultant * | | - | 50,000 |
| Accountant, Senior (1.00 FTE) | | - | 87,688 |
| Accountant, Senior Operating Expenses * | | - | 4,000 |
| Additional PAPI / Outside Agency Funding * | | - | 142,500 |
| Reduction of Joint Aviation Operating Budget | | - | (114,500) |
| Community Paramedic Technicians (2.00 FTE's) | | - | 81,914 |
| Community Paramedic Technicians Computer and Office Supplies * | | - | 5,339 |
| Community Paramedic Technicians Operating Expenses | | - | 15,310 |
| Community Paramedic Coordinator Operating Expenses | | - | 17,872 |
| Community Paramedic Coordinator Vehicle, Computer and Office Supplies * | | - | 50,000 |
| Gainesville Fire IT Operating Expenses | | - | 2,600 |
| Gainesville Fire IT Equipment * | | - | 34,500 |
| Adjusted Surplus/ (Deficit) | (0) | | |

*Funding for this increment is a one-time occurrence and does not recur each fiscal year.

Budget Reconciling Items

In mid-July, the State of Florida Office of Economic and Demographic Research revised FY2020-21 revenue estimates. These adjustments resulted in significant reductions to Communication Service Tax, Half Cent Sales Tax, Local Option Gas Tax and Revenue Sharing programs. The table below outlines the revenue and expenditure adjustments needed to balance the budget as a result of the revenue reductions.

| | FY21 | |
|---|-----------------------|----------------------------|
| | Surplus/ (Deficit) | Revenues Expenditures |
| Adjusted Surplus/ (Deficit) | (o) | |
| Balancing Items | | |
| Property Tax @ 96% | | 402,288 - |
| State Revenue Sharing | | (421,890) - |
| 1/2 Cent Sales Tax | | (826,212) - |
| Communication Service Tax | | (269,130) - |
| Transfer from other funds | | 154,286 - |
| Transfer to other funds | | - (417,442) |
| Retiree Health Insurance Employer Contribution | | - (348,536) |
| Employer Pension Contribution | | - (579,213) |
| Personal Services Adjustments due to Reorganization Changes | | - (11,128) |
| Gainesville Housing Authority Contract | | 21,851 - |
| GPD Teacher Contract | | - 104,000 |
| GPD Co-Responders Contract | | - 160,000 |
| GPD Operational Savings due to Reorganization | | - (121,663) |
| Body Worn Cameras * | | - 154,286 |
| City Clerk Document Imaging * | | - 100,000 |
| Adjusted Surplus/ (Deficit) | 20,899 | |

*Funding for this increment is a one-time occurrence and does not recur each fiscal year.

The proposed General Fund budget includes a total of \$137,821,522 in budgeted revenues and \$137,800,633 in budgeted expenditures, resulting in a small surplus in the amount of \$20,899 for FY21.

Proposed Capital Funding

The proposed budget includes funding for the following projects within the FY21 Capital Improvement Plan.

| PROJECTS | | FY21 |
|----------|---|---------------------|
| COM | General replacement of broadcast equipment * | \$ 150,500 |
| FMGT | Roof/HVAC/Electrical/Plumbing/Equipment/Finishes * | 100,000 |
| FMGT | Unscheduled Maintenance & Repairs ** | 100,000 |
| FMGT | T.B. McPherson Recreation Center | 34,500 |
| GFR | Replacement of Fire Station Interior Furnishings Fixtures and Equipment | 40,000 |
| GFR | Mobile Breathing Air System | 16,000 |
| GFR | Computer Replacement for Emergency Response Apparatus | 25,000 |
| GFR | Firefighting Equipment Repair and Replacement Plan | 25,000 |
| GFR | Fire Station Exterior Improvement & Maintenance | 45,000 |
| GFR | GFR Fire Rescue Equipment*/Self-Contained Breathing Apparatus | 175,000 |
| GPD | In Car Cameras * | 101,800 |
| GPD | Body Worn Cameras * | 110,000 |
| GPD | Smart Phones * | 28,000 |
| IT | City PC Upgrade | 110,000 |
| IT | City Website Update | 57,200 |
| MOB | Parking Garage Pavement Markings | 20,000 |
| PRCA | Forest Park Improvements-Turf * | 12,500 |
| PRCA | Forest Park Improvements-Drainage * | 12,500 |
| PRCA | Playground Repairs & Replacements ** | 105,000 |
| PRCA | Northeast Pool Slide Pump | 30,000 |
| PRCA | Nature Park Improvements - Boardwalk Replacement ** | 50,000 |
| PRCA | Park Repairs ** | 50,000 |
| PRCA | Forest Park-Bollard Replacement | 5,000 |
| PRCA | Diving Board Replacements | 4,000 |
| PW | Local Option Gas Tax (LOGT) Transfer to RTS ** | 690,000 |
| PW | LOGT Transfer to CIRN Note 2016A ** | 380,440 |
| PW | LOGT Transfer to CIRN Note 2016B ** | 526,840 |
| PW | LOGT Transfer to County (1% county wide)** | 131,143 |
| PW | Public Works Compound Master Plan | 78,000 |
| PW | Loader Grapple | 15,000 |
| PW | Median Repair/Improvement ** | 15,000 |
| PW | Asphalt Section - Pavement Management ** | 152,554 |
| PW | Full Asphalt Crew ** | 724,932 |
| PW | Road Resurfacing Projects ** | 1,424,864 |
| RTS | Bus Stop Enhancement Program * | 100,000 |
| SD | Neighborhood Notification Tool * | 37,500 |
| SMUF | Anglewood Levee Improvements | 573,500 |
| SMUF | Hogtown Creek Flood Insurance Update | 200,000 |
| | | <u>\$ 6,456,773</u> |

Note: * Indicates partial funding

** Indicates ongoing funding

General Fund Reserves

Current policy calls for the City to hold 10% of General Fund revenues in unassigned fund balance. At the end of FY20, the balance is projected to be above the required level.

| General Fund Reserves | | |
|--|-------------------|-----|
| FY19 (9/30/19) Unassigned Fund Balance | \$25,718,350.00 | 20% |
| Projected Addition/ (Use) | (\$5,974,232.00) | |
| Estimated FY20 (9/30/20) Unassigned Fund Balance | \$19,744,118.00 | 15% |
| Less: Current Minimum Required 10.0% | (\$13,274,946.00) | |
| Excess/(Shortage): | \$6,469,172.00 | |



Appendix



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.

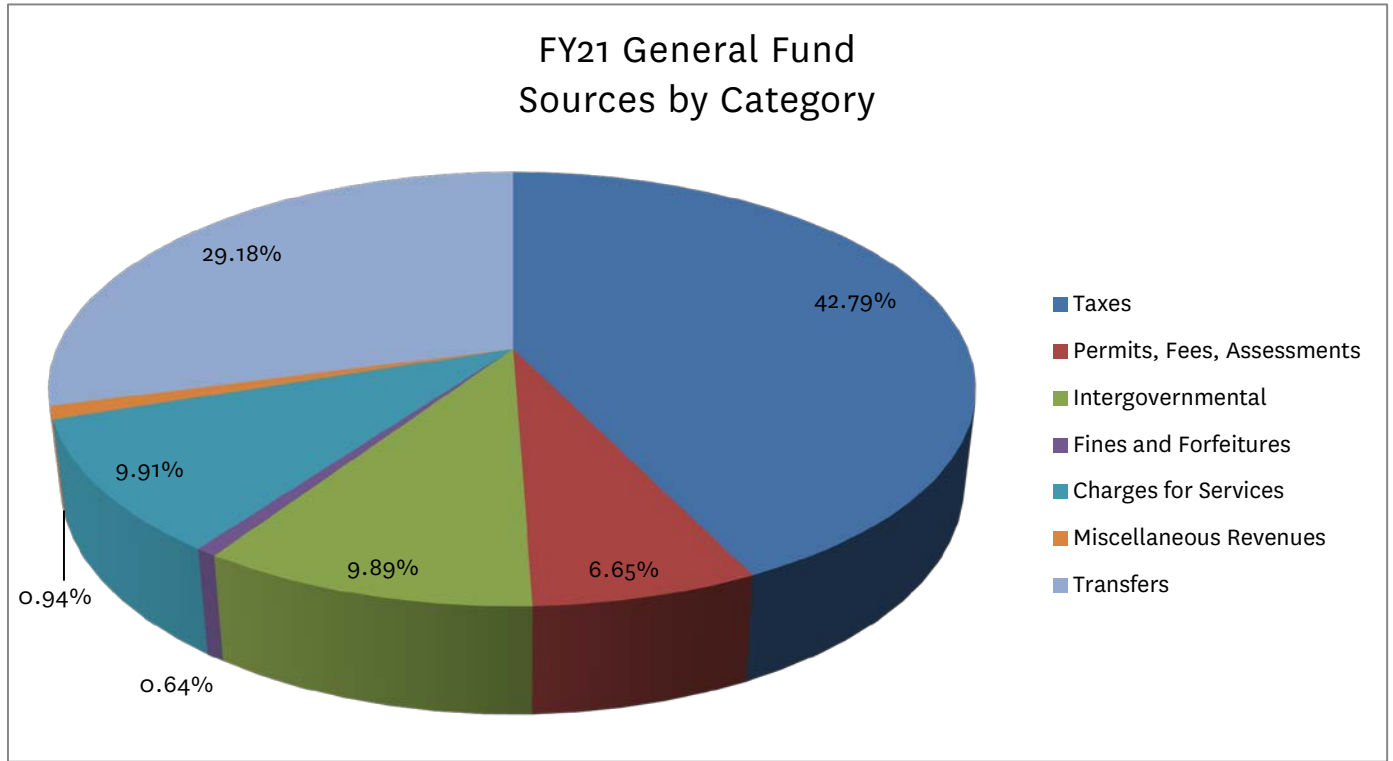
General Fund

General Fund Summary
Summary of Revenues and Expenses

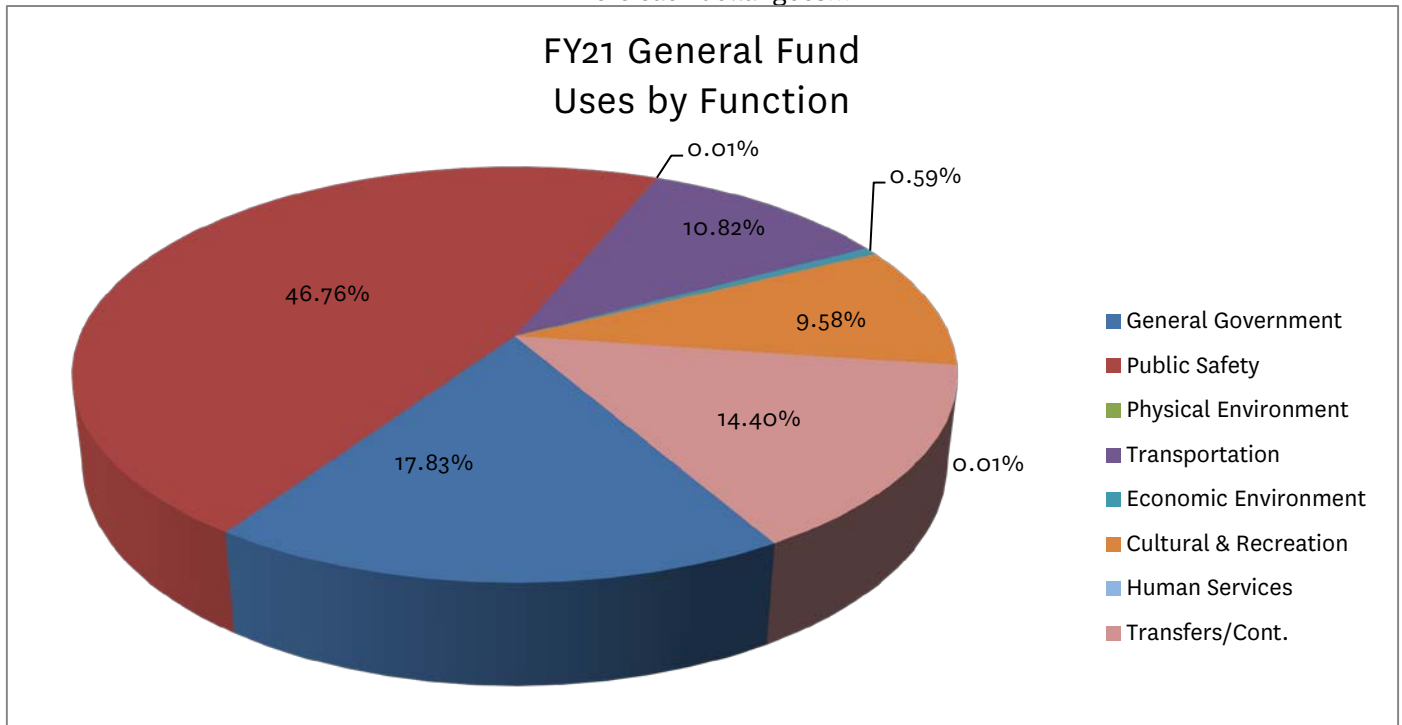
| | FY 2019 Adopted | FY 2019 Actual | FY 2020 Adopted | FY 2021 Proposed | % Change FY20 to FY21 |
|--|--------------------|-------------------|--------------------|---------------------|-----------------------------|
| Beginning Fund Balance | \$ 17,671,306 | \$ 17,656,026 | \$ 25,718,350 | 25,286,203 | -1.7% |
| Sources of Funds by Category: | | | | | |
| Taxes | 50,479,208 | 51,765,709 | 56,288,467 | 58,977,434 | 4.8% |
| Permits, Fees, Assessments | 7,397,567 | 7,427,446 | 8,729,178 | 9,162,621 | 5.0% |
| Intergovernmental | 14,987,837 | 14,216,435 | 14,172,637 | 13,625,717 | -3.9% |
| Charges for Services | 11,992,769 | 12,345,710 | 12,498,142 | 13,659,848 | 9.3% |
| Fines and Forfeitures | 1,128,662 | 880,569 | 980,079 | 880,891 | -10.1% |
| Miscellaneous Revenues | 1,359,400 | 1,974,129 | 1,190,969 | 1,299,854 | 9.1% |
| Transfers | 38,872,830 | 39,692,251 | 38,890,160 | 40,215,157 | 3.4% |
| Total Sources | 126,218,273 | 128,302,247 | 132,749,632 | 137,821,522 | 3.8% |
| Uses of Funds: | | | | | |
| General Government | 22,201,810 | 18,183,097 | 22,277,354 | 24,483,510 | 9.9% |
| Public Safety | 60,645,383 | 57,206,362 | 62,905,277 | 64,225,555 | 2.1% |
| Physical Environment | 150,035 | 213,065 | 216,394 | 7,200 | -96.7% |
| Transportation | 13,497,576 | 11,594,781 | 14,418,306 | 14,863,994 | 3.1% |
| Economic Environment | 668,750 | 343,444 | 747,050 | 808,061 | 8.2% |
| Human Services | 15,000 | - | 15,000 | 15,000 | 0.0% |
| Cultural & Recreation | 9,383,570 | 8,767,845 | 11,670,078 | 13,160,463 | 12.8% |
| Contingencies | 2,910,960 | 5,192 | 2,468,005 | 454,188 | -81.6% |
| Transfers to Other Funds | 16,745,189 | 23,926,139 | 18,464,314 | 19,782,662 | 7.1% |
| Total Uses | 126,218,273 | 120,239,924 | 133,181,778 | 137,800,633 | 3.5% |
| Planned addition to (appropriation of) fund balance | - | 8,062,324 | (432,146) | 20,889 | n/a |
| Ending Fund Balance | \$ 17,671,306 | \$ 25,718,350 | \$ 25,286,203 | 25,307,093 | 0.1% |

General Fund FY21 Summary of Sources and Uses

Where each dollar comes from...



Where each dollar goes...



General Fund Revenues and Other Sources of Funds
Financial Plan for FY 2021

| | FY 2019 Adopted | FY 2019 Actual | FY 2020 Adopted | FY 2021 Proposed | % Change FY20 to FY21 |
|---|--------------------|-------------------|--------------------|---------------------|-----------------------------|
| Taxes: | | | | | |
| Real Property, Net | 30,533,027 | 30,791,925 | 36,581,736 | 38,619,660 | 5.6% |
| Local Option Gas Tax | 1,127,745 | 986,044 | 974,758 | 922,474 | -5.4% |
| Hazmat Gross Receipts | 155,014 | 235,505 | - | 129,330 | n/a |
| Utility Service Tax-Electric | 10,942,817 | 11,781,655 | 11,161,673 | 11,746,523 | 5.2% |
| Utility Service Tax-Water | 1,855,028 | 1,974,262 | 1,785,550 | 1,884,857 | 5.6% |
| Utility Service Tax-Gas | 874,609 | 917,904 | 879,620 | 906,009 | 3.0% |
| Utility Service Tax-Misc | 174,708 | 200,661 | 175,638 | 201,429 | 14.7% |
| Communications Service Tax | 3,935,377 | 3,858,011 | 3,871,920 | 3,554,545 | -8.2% |
| Business Tax | 840,883 | 942,156 | 817,572 | 972,607 | 19.0% |
| Payments in Lieu of Taxes | 40,000 | 77,585 | 40,000 | 40,000 | 0.0% |
| Total Taxes | 50,479,208 | 51,765,709 | 56,288,467 | 58,977,434 | 4.8% |
| Permits, Fees & Assessments: | | | | | |
| Fire Assessment | 6,690,546 | 6,765,703 | 7,975,507 | 8,435,982 | 5.8% |
| Home Occupational Permits | 24,632 | 26,507 | 24,632 | 25,630 | 4.1% |
| Miscellaneous Permits | 11,379 | 21,886 | 85,842 | 87,429 | 1.8% |
| Landlord Licensing Fee | 657,566 | 610,537 | 633,944 | 610,766 | -3.7% |
| Taxi Licenses | 13,444 | 2,813 | 9,253 | 2,814 | -69.6% |
| Total Permits, Fees & Assmts | 7,397,567 | 7,427,446 | 8,729,178 | 9,162,621 | 5.0% |
| Intergovernmental: | | | | | |
| State Revenue Sharing-Sales Tax | 2,865,934 | 3,046,223 | 1,875,139 | 2,300,960 | 22.7% |
| State Revenue Sharing-Motor Fuel | 935,439 | 914,496 | 949,452 | 791,678 | -16.6% |
| Mobile Home Licenses | 35,159 | 42,125 | 39,159 | 40,548 | 3.5% |
| Beverage Licenses | 112,387 | 132,747 | 112,387 | 136,034 | 21.0% |
| Half Cent Sales Tax | 8,087,263 | 8,166,475 | 8,087,263 | 7,094,073 | -12.3% |
| Firefighters Supplemental Compensation | 76,648 | 80,370 | 76,648 | 77,244 | 0.8% |
| FDOT-Traffic Signal | 676,020 | 676,020 | 685,957 | 751,209 | 9.5% |
| FDOT-Streetlight Maintenance | 588,055 | 619,655 | 596,699 | 654,150 | 9.6% |
| State Grant-Disaster Relief | - | 46,712 | - | - | n/a |
| MTPO Contribution | 13,025 | 16,848 | 13,025 | 14,464 | 11.0% |
| Automatic Aid Agreement | 360,000 | 474,763 | 500,000 | 500,000 | 0.0% |
| Insurance Tax | 1,237,907 | - | 1,236,908 | 1,265,357 | 2.3% |
| Total Intergovernmental | 14,987,837 | 14,216,435 | 14,172,637 | 13,625,717 | -3.9% |
| Charges for Services: | | | | | |
| Land Development Code | 249,532 | 140,495 | 195,832 | 161,180 | -17.7% |
| Miscellaneous Fees-GPD | 17,435 | 59,658 | 17,435 | 32,071 | 83.9% |
| Document Reproduction | 19,723 | 15,771 | 15,330 | 15,532 | 1.3% |
| Fire Inspection Fees | 57,314 | 73,645 | 60,180 | 67,601 | 12.3% |
| Billable Overtime-GFR | 46,745 | 94,578 | 47,680 | 61,262 | 28.5% |
| Trespass Towing Application | 37,696 | 63,017 | 39,964 | 46,302 | 15.9% |
| Towing Application Program | 18,890 | 2,547 | 19,835 | 4,377 | -77.9% |
| Traffic Signal - County | 216,536 | 279,224 | 219,661 | 244,874 | 11.5% |
| GHA HUD Contract | 38,149 | - | 38,149 | 60,000 | 57.3% |
| Law Enforcement Services | 459,900 | 425,000 | 437,750 | 389,727 | -11.0% |
| School Resource Officer | 753,218 | 1,002,045 | 775,814 | 1,200,000 | 54.7% |

General Fund Revenues and Other Sources of Funds
Financial Plan for FY 2021

| | FY 2019 Adopted | FY 2019 Actual | FY 2020 Adopted | FY 2021 Proposed | % Change FY20 to FY21 |
|--|--------------------|-------------------|--------------------|---------------------|-----------------------------|
| Charges for Services (continued): | | | | | |
| Cemetery Fees | 47,188 | 60,402 | 34,583 | 37,506 | 8.5% |
| Parking Meter & Smart Cards | 156,964 | 163,082 | 164,813 | 163,142 | -1.0% |
| Parking App | - | 173,796 | - | 173,861 | n/a |
| Parking Paystation | - | 1,119 | - | - | n/a |
| Neighborhood Parking Decals | 192,767 | 232,516 | 202,405 | 232,604 | 14.9% |
| Traffic Engineering Projects | 68,725 | 127,327 | 69,391 | 112,801 | 62.6% |
| Traffic Review Fees | 3,390 | 3,647 | 3,560 | 5,887 | 65.4% |
| Parking Garage | 213,164 | 52,884 | 145,993 | 52,904 | -63.8% |
| Environmental Review | 2,797 | 1,103 | 2,857 | 1,102 | -61.4% |
| Golf Course | - | - | 642,802 | 796,055 | 23.8% |
| Swimming Pools | 257,769 | 268,774 | 270,657 | 268,873 | -0.7% |
| Recreation Centers | 85,201 | 60,296 | 68,250 | 67,616 | -0.9% |
| Recreation Fees | 69,070 | 61,007 | 40,000 | 52,390 | 31.0% |
| Recreation Memberships & Sports | 29,546 | 13,973 | 23,298 | 14,688 | -37.0% |
| Summer Camp Fees | 50,756 | 43,976 | 53,294 | 43,992 | -17.5% |
| Park Admission | 75,735 | 153,119 | 94,521 | 153,175 | 62.1% |
| PRCA Master Plan Surcharge | - | 368 | - | - | n/a |
| Assistant City Attorney-GRU | 243,789 | 243,789 | 216,370 | 184,998 | -14.5% |
| Airport Security | 374,564 | 308,628 | 353,387 | 314,800 | -10.9% |
| Airport Fire Station | 528,180 | 539,897 | 534,480 | 556,094 | 4.0% |
| Utility Indirect Services | 3,195,168 | 3,195,168 | 3,354,927 | 2,674,362 | -20.3% |
| RTS Indirect Services | 1,861,452 | 1,861,453 | 2,047,597 | 1,921,160 | -6.2% |
| CDBG Indirect Services | 38,518 | 40,287 | 42,301 | 44,416 | 5.0% |
| SMU Indirect Services | 549,577 | 549,577 | 464,638 | 487,870 | 5.0% |
| Solid Waste Indirect Services | 224,051 | 224,051 | 235,254 | 167,380 | -28.9% |
| HOME Indirect Services | 8,255 | 7,319 | 7,685 | 8,069 | 5.0% |
| Golf Course Indirect Services | 256,194 | 256,194 | - | - | n/a |
| Fleet Management Indirect Services | 449,498 | 449,498 | 494,448 | 483,199 | -2.3% |
| Gen Insurance Indirect Services | 340,614 | 340,613 | 242,238 | 622,418 | 156.9% |
| Health Insurance Indirect Services | 86,036 | 86,035 | 94,639 | 444,542 | 369.7% |
| CRA Indirect Services | 182,592 | 182,592 | 200,850 | 362,407 | 80.4% |
| Florida Bldg Code Enf Indirect Services | 329,412 | 329,413 | 362,354 | 758,326 | 109.3% |
| General Pension Indirect Services | 51,342 | 51,341 | 53,909 | 56,604 | 5.0% |
| Police Pension Indirect Services | 45,261 | 45,261 | 47,524 | 49,900 | 5.0% |
| Fire Pension Indirect Services | 38,232 | 38,232 | 40,143 | 42,150 | 5.0% |
| Misc. Charges for Services | 21,825 | 22,994 | 21,344 | 21,630 | 1.3% |
| Total Charges for Services | 11,992,769 | 12,345,710 | 12,498,142 | 13,659,848 | 9.3% |
| Fines and Forfeitures: | | | | | |
| Court Fines | 295,908 | 194,363 | 272,619 | 194,434 | -28.7% |
| Municipal Ordinance | 5,905 | 2,382 | 5,049 | 2,382 | -52.8% |
| Code Enforcement Penalties | 15,343 | 19,968 | 10,833 | 19,974 | 84.4% |
| Parking Fines | 437,738 | 289,024 | 307,454 | 289,131 | -6.0% |
| False Alarm Penalties | 362,318 | 374,733 | 384,124 | 374,871 | -2.4% |
| Misc. Fines & Forfeitures | 11,450 | 99 | - | 99 | n/a |
| Total Fines and Forfeitures | 1,128,662 | 880,569 | 980,079 | 880,891 | -10.1% |

General Fund Revenues and Other Sources of Funds
Financial Plan for FY 2021

| | FY 2019 Adopted | FY 2019 Actual | FY 2020 Adopted | FY 2021 Proposed | % Change FY20 to FY21 |
|---|--------------------|-------------------|--------------------|---------------------|-----------------------------|
| Miscellaneous Revenues (continued): | | | | | |
| Rebate Gas Tax | 34,086 | 39,304 | 34,086 | 34,086 | 0.0% |
| Interest on Investment | 600,000 | 859,507 | 418,820 | 428,432 | 2.3% |
| Rental of City Property | 483,516 | 572,856 | 500,152 | 662,229 | 32.4% |
| Proceeds from Surplus Sales | 10,101 | 262,785 | 10,101 | 10,101 | 0.0% |
| Other Contributions | 7,432 | 2,215 | 7,879 | 7,879 | 0.0% |
| Interest-Miscellaneous | - | 1,009 | - | - | n/a |
| CRA Loan Interest | 70,512 | 44,510 | 57,600 | - | -100.0% |
| Other Misc. Revenues | 153,753 | 191,942 | 162,331 | 157,127 | -3.2% |
| Total Miscellaneous Revenue | 1,359,400 | 1,974,129 | 1,190,969 | 1,299,854 | 9.1% |
| Transfers From Other Funds: | | | | | |
| School Crossing Guard | 50,000 | 50,000 | 50,000 | 40,000 | -20.0% |
| Misc. Special Revenue | - | 513,000 | - | 849,676 | n/a |
| Evergreen Cemetery | 160,000 | 127,613 | 160,000 | 160,000 | 0.0% |
| Gainesville Community Reinvestment Area | - | - | - | 72,569 | n/a |
| Solid Waste | 300,000 | 300,000 | 300,000 | 300,000 | 0.0% |
| Local Option Gas Tax (341) | - | - | - | 233,637 | n/a |
| RTS-Direct Services | 77,817 | 77,817 | 95,147 | 99,999 | 5.1% |
| CIRN of FY20 | - | - | - | 154,286 | n/a |
| Greenspace | - | 330,000 | - | - | n/a |
| IT Operating | - | 8,820 | - | - | n/a |
| Ironwood Surcharge Fund | - | - | - | 19,977 | n/a |
| General Fund Transfer-GRU | 38,285,013 | 38,285,001 | 38,285,013 | 38,285,013 | 0.0% |
| Total Transfers from Other Funds | 38,872,830 | 39,692,251 | 38,890,160 | 40,215,157 | 3.4% |
| | 126,218,273 | 128,302,247 | 132,749,632 | 137,821,522 | 3.8% |

General Fund Expenditures by Department
Financial Plan for FY 2021

| | FY 2019 Adopted | FY 2019 Actual | FY 2020 Adopted | FY 2021 Proposed | % Change FY20 to FY21 |
|--|--------------------|--------------------|--------------------|---------------------|-----------------------------|
| Department Names & Numbers: | | | | | |
| <i>b</i> Strategic Initiatives (600) | 2,116,123 | 878,975 | 1,196,063 | 1,253,888 | 4.8% |
| Office of Housing Services (620) | 1,661,987 | 1,351,856 | 1,831,064 | 311,718 | -83.0% |
| Σ Capital Asset Planning & Economic Resilience (640) | - | - | - | 401,782 | n/a |
| Ω Sustainable Development (660) | 1,702,195 | 1,525,635 | 2,169,311 | 3,443,197 | 58.7% |
| Commission (710) | 444,511 | 441,536 | 472,180 | 470,530 | -0.3% |
| Clerk of Commission (720) | 968,017 | 917,885 | 933,980 | 1,437,410 | 53.9% |
| City Manager (730) | 1,549,525 | 1,354,117 | 1,354,408 | 1,430,966 | 5.7% |
| City Auditor (740) | 684,066 | 721,654 | 747,352 | 929,673 | 24.4% |
| City Attorney (750) | 1,655,749 | 1,442,498 | 1,702,914 | 1,639,099 | -3.7% |
| μ Technology & Innovation (760) | 2,130,944 | (10,148) | - | 3,427,837 | n/a |
| Budget and Finance (770) | 3,315,392 | 3,237,091 | 4,595,632 | 3,706,241 | -19.4% |
| Equity & Inclusion (780) | 890,907 | 720,812 | 1,367,804 | 1,408,154 | 2.9% |
| £ Public Works (800) | 12,009,940 | 7,968,284 | 9,823,542 | 9,848,935 | 0.3% |
| £ Transportation & Mobility (805) | 267,496 | 2,662,037 | 3,041,479 | 3,551,500 | 16.8% |
| Police (810) | 35,107,790 | 32,864,282 | 36,330,789 | 36,552,548 | 0.6% |
| Fire Rescue (820) | 19,236,731 | 19,520,470 | 20,208,936 | 20,189,011 | -0.1% |
| Combined Communication Center (830) | 4,046,565 | 3,758,790 | 4,046,565 | 4,046,565 | 0.0% |
| Parks, Recreation & Cultural Affairs (850) | 9,431,471 | 8,969,958 | 11,870,603 | 13,151,940 | 10.8% |
| Human Resources (900) | 2,494,959 | 2,511,092 | 2,841,293 | 2,796,803 | -1.6% |
| Facilities Management (910) | 3,415,609 | 2,786,520 | 3,081,911 | 3,281,309 | 6.5% |
| Risk Management (920) | 7,721 | 7,737 | 8,056 | 7,933 | -1.5% |
| <i>b</i> Communications & Engagement (960) | - | 700,086 | 927,193 | 1,066,439 | 15.0% |
| Non-Departmental (990) | 23,079,974 | 25,908,756 | 24,630,701 | 23,447,154 | -4.8% |
| Total General Fund Uses | 126,217,673 | 120,239,924 | 133,181,778 | 137,800,633 | 3.5% |

NOTE:

b Communications was moved out of Strategic Initiatives and became a department in FY19. In FY20, the name was changed to the Office of Communications & Engagement.

£ Mobility was created in FY19, combining portions of Public Works and RTS. In FY20, the name was changed to Transportation & Mobility.

μ Technology & Innovation was moved out of the General Fund to a separate IT Fund in FY19 then moved back in FY21.

Ω Department Working title

Σ The Office of Capital Asset Planning & Economic Resilience was created in FY20.

General Fund Contingencies and Transfers
Financial Plan for FY 2021

| | FY 2019 Adopted | FY 2019 Actual | FY 2020 Adopted | FY 2021 Proposed | % Change FY20 to FY21 |
|---|--------------------|-------------------|--------------------|---------------------|-----------------------------|
| Contingency Accounts: | | | | | |
| City Manager Contingency | 18,765 | 4,842 | 18,765 | 18,765 | 0.0% |
| Retiree COLA | 1,500 | 350 | 1,500 | 1,500 | 0.0% |
| Living Wage Set Aside | 800,227 | - | 305,448 | 334,302 | 9.4% |
| Personal Services Adjustment | 2,090,468 | - | 2,142,292 | 99,621 | -95.3% |
| Total Contingencies | 2,910,960 | 5,192 | 2,468,005 | 454,188 | -81.6% |
| Transfers to Other Funds: | | | | | |
| Ironwood Golf Course | 799,700 | 799,700 | - | - | n/a |
| Capital Improvement Revenue Bond 17 | 610,500 | 685,963 | 684,688 | 683,138 | -0.2% |
| Capital Improvement Revenue Note 20 | - | - | - | 663,684 | n/a |
| Roadway Resurfacing Fund | 642,554 | 642,554 | 642,554 | 642,554 | 0.0% |
| Facilities Replacement Fund | 562,500 | 562,500 | 562,500 | 509,500 | -9.4% |
| Equipment Replacement Fund | 977,500 | 977,500 | 977,500 | 962,500 | -1.5% |
| FY15 Debt Service | 874,919 | 886,981 | 884,586 | 885,784 | 0.1% |
| Tax Increment 5 Ave Area | 227,610 | 236,046 | - | - | n/a |
| Tax Increment College Park | 1,638,817 | 2,100,947 | - | - | n/a |
| Tax Increment Downtown | 948,679 | 789,861 | - | - | n/a |
| Pob-S2003a Debt Service | 694,459 | 694,459 | 734,675 | 860,595 | 17.1% |
| Pob-S2003b Debt Service | 3,102,525 | 3,102,525 | 3,269,963 | 3,445,896 | 5.4% |
| Tax Increment Eastside | 223,689 | 213,803 | - | - | n/a |
| Capital Improvement Revenue Note 2009 | 187,520 | 187,520 | - | - | n/a |
| Hurricane Dorian Fund | - | 142,696 | - | - | n/a |
| Debt Service Fund CIRB 2010 | 217,408 | 222,317 | 220,921 | 218,416 | -1.1% |
| Revenue Note 2011A Debt Service | 422,747 | 433,282 | 429,007 | 429,618 | 0.1% |
| Debt Service CIRN 2016A | 416,884 | 416,894 | 804,985 | 801,447 | -0.4% |
| GRU Job Fair | 8,000 | - | - | - | n/a |
| Revenue Refunding Note 2011 | 691,596 | 691,596 | 691,728 | 691,506 | 0.0% |
| Revenue Refunding Note 2014 | 1,619,280 | 1,640,920 | 1,637,560 | 1,643,480 | 0.4% |
| Fleet Maintenance | - | - | - | 75,844 | n/a |
| Misc. Grants | - | 15,310 | 266,520 | 545,400 | 104.6% |
| Misc. Special Revenue | 915,246 | 2,433,447 | 1,029,623 | 1,444,717 | 40.3% |
| Solid Waste Collections | 6,400 | 6,400 | 6,400 | 6,400 | 0.0% |
| Economic Development | 12,000 | 12,000 | 12,000 | 12,000 | 0.0% |
| Community Redevelopment Agency | - | - | 3,038,795 | - | -100.0% |
| General Capital Projects Fund | 317,446 | 1,707,666 | 339,903 | 180,500 | -46.9% |
| Information Technology | - | 1,257,065 | 1,591,931 | - | -100.0% |
| Technology Capital Improvement | - | 2,501,222 | 73,510 | 1,311,032 | 1683.5% |
| Gainesville Community Reinvestment Area | - | - | - | 3,325,658 | n/a |
| RTS Operating | 627,210 | 564,966 | 564,966 | 442,995 | -21.6% |
| Total Transfers to Other Funds | 16,745,189 | 23,926,139 | 18,464,314 | 19,782,662 | 7.1% |

General Fund Non-Departmental (990) Expenditures
Financial Plan for FY 2021

| | FY 2019 Adopted | FY 2019 Actual | FY 2020 Adopted | FY 2021 Proposed | % Change FY20 to FY21 |
|---|--------------------|-------------------|--------------------|---------------------|-----------------------------|
| Non-Departmental Projects: | | | | | |
| Broadband Feasibility Study | 20,000 | - | 50,000 | - | -100.0% |
| Motor Pool | 105,235 | 91,372 | 101,155 | 104,663 | 3.5% |
| City Management of GTEC | - | 156,397 | - | 150,000 | n/a |
| GIS Upgrade | 13,000 | 12,997 | 13,000 | 13,000 | 0.0% |
| Unemployment Comp-State | 22,005 | 22,226 | 25,000 | 25,000 | 0.0% |
| Freedom in Motion Program | 36,000 | 36,000 | 36,200 | 36,200 | 0.0% |
| Annexation Reserve | 17,920 | 9,291 | 17,920 | 17,920 | 0.0% |
| Community Food Center | 75,000 | - | - | - | n/a |
| Summer Youth Job Program | - | - | 15,000 | 15,000 | 0.0% |
| Active Streets Events | 15,000 | - | 15,000 | 15,000 | 0.0% |
| Equal Opportunity Director Search | - | 2,544 | - | - | n/a |
| Elections | 245,101 | 189,847 | 245,101 | - | -100.0% |
| Property Insurance Premium | 587,665 | - | 587,665 | 587,665 | 0.0% |
| Casualty Insurance Premium | 643,249 | - | 765,691 | 765,691 | 0.0% |
| Lobbyist Contract | 165,748 | 120,938 | 165,748 | 165,748 | 0.0% |
| Uncollectible Receivables | 35,000 | 427,812 | 35,000 | 35,000 | 0.0% |
| Alachua County Street Light Transfer | 1,196,739 | 631,824 | 1,196,739 | 1,086,304 | -9.2% |
| Transfer to Other Funds | 16,745,189 | 23,926,139 | 18,464,314 | 19,782,662 | 7.1% |
| Early Learning Coalition | 65,000 | - | 65,000 | 65,000 | 0.0% |
| FY2014 Job and Trade Fair | - | - | 8,000 | 8,000 | 0.0% |
| Stop the Violence Contribution | 2,500 | 2,500 | 2,500 | 2,500 | 0.0% |
| Meridian Match | 100,000 | - | - | - | n/a |
| Contingency | 2,910,960 | 5,192 | 2,468,005 | 454,188 | -81.6% |
| Parent Emissary Program | 35,000 | 35,000 | 35,000 | 35,000 | 0.0% |
| Allowance for Boards | 43,663 | 23,046 | 43,663 | 42,613 | -2.4% |
| Catalyst Lease | - | 12,939 | 40,000 | 40,000 | 0.0% |
| FY2017 Safer Grant, City Match | - | 174,263 | - | - | n/a |
| Teen Political Forum & Student Commission | - | - | 5,000 | - | -100.0% |
| Working Food Program | - | - | 25,000 | - | -100.0% |
| StartUpGNV For Job Recruitment Assistance | - | - | 25,000 | - | -100.0% |
| 2020 Census Count | - | - | 125,000 | - | -100.0% |
| Crosswalk Painting | - | - | 5,000 | - | -100.0% |
| After School Programming | - | - | 50,000 | - | -100.0% |
| City Manager Search | - | 28,430 | - | - | n/a |
| Total Non-Departmental | 23,079,974 | 25,908,756 | 24,630,701 | 23,447,154 | -4.8% |

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 (CDBG) | Evergreen Cemetery | Gainesville Enterprise Zone Development Agency (GEZDA) |
| Urban Development Action Grant | School Crossing Guard | Cultural Affairs |
| HOME Fund | Art in Public Places | State & Federal Law Enforcement Contraband Forfeiture |
| Miscellaneous Grants | Downtown Redevelopment Tax Increment | Police Billable Overtime |
| Supportive Housing Investment Partnership (SHIP) | Fifth Avenue Tax Increment | Gainesville Community Reinvestment Area |
| | College Park Tax Increment | Street, Sidewalk and Ditch Improvement |
| | Eastside Tax Increment | Economic Development |
| | Consolidated CRA Trust | Transportation Concurrency Exception Area (TCEA) |
| | | Water/Wastewater Infrastructure |
| | | Small Business Loan Fund |
| | | Miscellaneous Special Revenue |
| | | Hurricane Dorian Fund |
| | | Tree Mitigation Fund |
| | | Emergency Disaster Fund |
| | | Contingency Reserve for Declared Emergencies Fund |
| | | Technology Administration Fund |

All Special Revenue Funds
Summary of Revenues and Expenses

| | FY 2019 | | FY 2019 | | FY 2020 | | FY 2021 | | % Change |
|--|---------|------------|---------|------------|---------|------------|----------|------------|--------------|
| | Adopted | | Actual | | Adopted | | Proposed | | FY20 to FY21 |
| Beginning Fund Balance | \$ | 27,486,715 | \$ | 27,723,147 | \$ | 28,665,835 | \$ | 31,472,826 | 9.8% |
| Sources of Funds by Category: | | | | | | | | | |
| Taxes | | 5,042,854 | | 4,263,682 | | 4,191,460 | | - | -100.0% |
| Permits, Fees, Assessments | | - | | 475,183 | | - | | 32,129 | n/a |
| Intergovernmental | | 1,695,226 | | 3,927,352 | | 2,081,652 | | 6,173,112 | 196.5% |
| Charges for Services | | 1,104,342 | | 3,027,464 | | 1,104,342 | | 1,104,342 | 0.0% |
| Fines and Forfeitures | | 90,000 | | 282,151 | | 90,000 | | 40,000 | -55.6% |
| Miscellaneous Revenues | | 386,450 | | 815,560 | | 386,450 | | 386,450 | 0.0% |
| Transfers | | 7,103,550 | | 11,514,014 | | 6,498,957 | | 5,577,774 | -14.2% |
| Use of Fund Balance | | - | | - | | - | | 296,935 | n/a |
| Total Sources | | 15,422,422 | | 24,305,406 | | 14,352,861 | | 13,610,743 | -5.2% |
| Uses of Funds: | | | | | | | | | |
| General Government | | 375,358 | | 1,607,142 | | 1,673,947 | | 159,954 | -90.4% |
| Public Safety | | 1,286,073 | | 3,084,843 | | 2,198,594 | | 1,228,248 | -44.1% |
| Physical Environment | | 66,000 | | 457,759 | | 72,075 | | 72,247 | 0.2% |
| Transportation | | 401,638 | | 1,728,347 | | 64,181 | | 31,850 | -50.4% |
| Economic Environment | | 2,882,996 | | 9,849,262 | | 5,660,413 | | 8,218,064 | 45.2% |
| Human Services | | 1,007,782 | | 1,989,426 | | 1,070,717 | | 1,679,069 | 56.8% |
| Cultural & Recreation | | 558,222 | | 774,381 | | 524,077 | | 492,241 | -6.1% |
| Transfers to Other Funds | | 927,773 | | 1,932,721 | | 281,765 | | 317,259 | 12.6% |
| Total Uses | | 7,505,842 | | 21,423,881 | | 11,545,769 | | 12,198,932 | 5.7% |
| Planned addition to (appropriation of) fund balance | | 7,916,580 | | 2,881,524 | | 2,807,092 | | 1,411,811 | -49.7% |
| Ending Fund Balance | \$ | 33,440,415 | \$ | 28,671,520 | \$ | 31,478,612 | \$ | 32,593,488 | 3.5% |

Gainesville Enterprise Zone Development Agency (GEZDA)

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

Legal Basis: The City Commission adopted an ordinance creating GEZDA pursuant to FLA. STA. § 290.0056.

Fund Balance: There is no planned activity in this fund. This fund is in the process of being closed.

The fund balance within this fund is restricted for GEZDA related purposes.

| | FY 2019 Adopted | FY 2019 Actual | FY 2020 Adopted | FY 2021 Proposed | % Change FY20 to FY21 |
|--|--------------------|-------------------|--------------------|---------------------|-----------------------------|
| Beginning Fund Balance | \$ 5,449 | \$ 5,551 | \$ 5,684 | \$ 5,786 | 1.8% |
| Sources of Funds: | | | | | |
| Miscellaneous: | | | | | |
| Interest On Investments | - | 133 | - | - | n/a |
| Gain/Loss On Investments | 102 | - | 102 | 102 | 0.0% |
| Total Sources | 102 | 133 | 102 | 102 | 0.0% |
| Uses of Funds: | | | | | |
| Economic Environment: | - | - | - | - | n/a |
| Total Uses | - | - | - | - | n/a |
| Planned addition to (appropriation of) fund balance | 102 | 133 | 102 | 102 | 0.0% |
| Ending Fund Balance | \$ 5,551 | \$ 5,684 | \$ 5,786 | \$ 5,888 | 1.8% |

Community Development Block Grant (CDBG)

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. This program was created under the Housing and Community Development Act of 1974.

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

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

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

Funds are restricted based on laws and regulations and programs approved by the City Commission.

| | FY 2019 Adopted | FY 2019 Actual | FY 2020 Adopted | FY 2021 Proposed | % Change FY20 to FY21 |
|------------------------------------|--------------------|-------------------|--------------------|---------------------|-----------------------------|
| Beginning Fund Balance | \$ (162,783) | \$ (162,784) | \$ 10,467 | \$ 10,467 | 0.0% |
| Sources of Funds: | | | | | |
| Intergovernmental: | | | | | |
| Community Dev Block Grant | 1,244,102 | 1,517,503 | 1,319,592 | 1,319,592 | 0.0% |
| Miscellaneous: | | | | | |
| Other Miscellaneous Revenues | - | 780 | - | - | n/a |
| Principal | - | 6,509 | - | - | n/a |
| Total Sources | 1,244,102 | 1,524,792 | 1,319,592 | 1,319,592 | 0.0% |
| Uses of Funds: | | | | | |
| Public Safety: | | | | | |
| Code Enforcement | 207,784 | 176,988 | 198,695 | - | -100.0% |
| Economic Environment: | | | | | |
| Block Grant Administration | 268,750 | 266,355 | 263,918 | 271,550 | 2.9% |
| Housing Programs | 290,176 | 347,508 | 644,612 | 641,686 | -0.5% |
| Roof Program | 30,000 | 52,006 | - | - | n/a |
| Rehab Loans & Grants | 180,030 | 191,378 | - | - | n/a |
| Relocation Payment/Assistance | 15,000 | 10,705 | - | - | n/a |
| House Replacement | - | 84,245 | - | - | n/a |
| Housing Admin Client Paid Expenses | - | 400 | - | - | n/a |
| Program Income | - | 309 | - | - | n/a |

Continued on next page

Community Development Block Grant (CDBG)

Fund 102

| | FY 2019 Adopted | FY 2019 Actual | FY 2020 Adopted | FY 2021 Proposed | % Change FY20 to FY21 |
|--|--------------------|-------------------|--------------------|---------------------|-----------------------------|
| Human Services: | | | | | |
| Cold Weather Shelter | 25,000 | 717 | - | - | n/a |
| SE Boys and Girls Club | 184,635 | - | - | - | n/a |
| Meridian Behavioral Healthcare | - | 2,668 | - | - | n/a |
| Helping Hands Clinic | - | 2,384 | - | - | n/a |
| Helping Hands Women's Clinic | - | 4,328 | - | - | n/a |
| Black on Black Crime Task | - | 5,331 | - | - | n/a |
| Public Services | - | 190,154 | 195,000 | 383,069 | 96.4% |
| Transfers: | | | | | |
| POB-S2003A Debt Svc (226) | 14,991 | 16,064 | 17,367 | 18,084 | 4.1% |
| Total Uses | 1,216,366 | 1,351,541 | 1,319,592 | 1,314,389 | -0.4% |
| Planned addition to (appropriation of) fund balance | 27,736 | 173,251 | - | 5,203 | n/a |
| Ending Fund Balance | \$ (135,047) | \$ 10,467 | \$ 10,467 | \$ 15,670 | 49.7% |

Urban Development Action Grant Fund
Fund 103

Description: The Urban Development Action Grant (UDAG) Fund was used to account for loans made to a local developer for construction of a downtown parking garage. The loan is repaid based on provisions of an agreement. The downtown parking garage was completed in FY16 with funds left over.

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. This loan was paid in full in FY20.

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: Funds are restricted based on laws and regulations of the grant closeout requirements and can only be used for CDBG eligible activities; fund balance is currently earmarked for Depot Park recreation facilities.

| | FY 2019 Adopted | FY 2019 Actual | FY 2020 Adopted | FY 2021 Proposed | % Change FY20 to FY21 |
|--|--------------------|-------------------|--------------------|---------------------|-----------------------------|
| Beginning Fund Balance | \$ (6,581) | \$ (6,581) | \$ 17,069 | \$ 40,294 | 136.1% |
| Sources of Funds: | | | | | |
| Transfers From: | | | | | |
| Transfer From Cra (111) | 23,650 | 23,650 | - | - | n/a |
| CRA Consolidated Trust Fund | - | - | 23,225 | - | -100.0% |
| Total Sources | 23,650 | 23,650 | 23,225 | - | -100.0% |
| Uses of Funds: | | | | | |
| Cultural & Recreation: | - | - | - | - | n/a |
| Total Uses | - | - | - | - | n/a |
| Planned addition to (appropriation of) fund balance | 23,650 | 23,650 | 23,225 | - | -100.0% |
| Ending Fund Balance | \$ 17,069 | \$ 17,069 | \$ 40,294 | \$ 40,294 | 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 Development (CACCD).

Legal Basis: Each year the City Commission approves this allocation.

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

Resources in this fund are restricted based on laws and regulations.

| | FY 2019 Adopted | FY 2019 Actual | FY 2020 Adopted | FY 2021 Proposed | % Change FY20 to FY21 |
|--|---------------------|---------------------|---------------------|---------------------|-----------------------------|
| Beginning Fund Balance | \$ (438,930) | \$ (426,368) | \$ (243,358) | \$ (243,357) | 0.0% |
| Sources of Funds: | | | | | |
| Intergovernmental Revenue | | | | | |
| Home Investment Grant | 451,124 | 582,837 | 530,141 | 530,141 | 0.0% |
| Miscellaneous Revenues: | | | | | |
| Interest | - | 4,867 | - | - | n/a |
| Principal | - | 80,331 | - | - | n/a |
| Other Miscellaneous Revenues | - | 2,500 | - | - | n/a |
| Total Sources | 451,124 | 670,535 | 530,141 | 530,141 | 0.0% |
| Uses of Funds: | | | | | |
| Economic Environment: | | | | | |
| Block Grant Administration | 38,314 | 46,203 | 50,960 | 50,939 | 0.0% |
| NHDC-Homeowner Rehab Prog | 102,669 | - | - | - | n/a |
| Housing Program Delivery Cost | 1,681 | 95,358 | 477,127 | 477,669 | 0.1% |
| Downpayment Assistance Prog | 25,000 | 37,045 | - | - | n/a |
| House Replacement | 75,000 | 108,591 | - | - | n/a |
| City Homeowner Rehab Prog | 141,973 | 174,622 | - | - | n/a |
| Program Income | - | 16,440 | - | - | n/a |
| Prior Year Adjustment | - | 7,415 | - | - | n/a |
| Transfers to Other Funds: | | | | | |
| POB 2003A Debt Svc (226) | 2,443 | 1,851 | 2,053 | 1,189 | -42.1% |
| Total Uses | 387,080 | 487,525 | 530,140 | 529,797 | -0.1% |
| Planned addition to (appropriation of) fund balance | 64,044 | - | 1 | 344 | 34280.0% |
| Ending Fund Balance | \$ (374,886) | \$ (243,358) | \$ (243,357) | \$ (243,013) | -0.1% |

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 Neighbors.

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

Legal Basis: Each year the City Commission approves this allocation.

Fund Balance: Resources in this fund are restricted for expenditures related to special events per Resolution No. 100962.

| | FY 2019 Adopted | FY 2019 Actual | FY 2020 Adopted | FY 2021 Proposed | % Change FY20 to FY21 |
|--|--------------------|-------------------|--------------------|---------------------|-----------------------------|
| Beginning Fund Balance | \$ 127,371 | \$ 127,370 | \$ 167,560 | \$ 266,401 | 59.0% |
| Sources of Funds: | | | | | |
| Charges for Services: | | | | | |
| Entry Fees | 4,000 | - | 4,000 | 4,000 | 0.0% |
| Ticket Sales-Cultural Services | 305,483 | 216,068 | 305,483 | 305,483 | 0.0% |
| Registration Fee-Cultural Svcs | 120,033 | 196,138 | 120,033 | 120,033 | 0.0% |
| Late Charges | - | 105 | - | - | n/a |
| Rental of City Property | - | 4,524 | - | - | n/a |
| Tench Building Rental | 12,000 | 15,095 | 12,000 | 12,000 | 0.0% |
| Miscellaneous Revenues: | | | | | |
| Cash Overage/Shortage | - | (163) | - | - | n/a |
| Other Contributions&Donations | 45,130 | 44,694 | 45,130 | 45,130 | 0.0% |
| Interest On Investments | - | 1,401 | - | - | n/a |
| Gain/Loss On Investments | 24,376 | - | 24,376 | 24,376 | 0.0% |
| Total Sources | 511,022 | 477,863 | 511,022 | 511,022 | 0.0% |
| Uses of Funds: | | | | | |
| Cultural & Recreation: | | | | | |
| Hoggetowne Medieval Faire | 308,775 | 339,860 | 308,775 | 308,775 | 0.0% |
| Tench Building | 2,000 | 106 | 2,000 | 2,000 | 0.0% |
| Downtown Plaza Events | 6,000 | 62 | 6,000 | 6,000 | 0.0% |
| Downtown Festival & Art Show | 87,435 | 91,614 | 87,435 | 87,435 | 0.0% |
| 352 Arts Project | - | 3,635 | - | - | n/a |
| Rosa B Williams | - | 1,962 | - | - | n/a |
| Juried Exhibition | 4,000 | - | 4,000 | 4,000 | 0.0% |
| Cultural Operations | 68,568 | (2,765) | - | - | n/a |
| Transfers to Other Funds: | | | | | |
| POB 2003A Debt Svc (226) | 3,753 | 3,197 | 3,971 | 2,393 | -39.7% |
| Total Uses | 480,531 | 437,671 | 412,181 | 410,603 | -0.4% |
| Planned addition to (appropriation of) fund balance | 30,491 | 40,192 | 98,841 | 100,419 | 1.6% |
| Ending Fund Balance | \$ 188,353 | \$ 167,560 | \$ 266,401 | \$ 366,820 | 37.7% |

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 unless fund balance is available.

Legal Basis: FLA. STAT. § 932.701 through 932.704

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

| | FY 2019 Adopted | | FY 2019 Actual | | FY 2020 Adopted | | FY 2021 Proposed | | % Change FY20 to FY21 |
|--|--------------------|---------|-------------------|---------|--------------------|---------|---------------------|---------|-----------------------------|
| Beginning Fund Balance | \$ | 302,056 | \$ | 302,056 | \$ | 370,888 | \$ | 370,888 | 0.0% |
| Sources of Funds: | | | | | | | | | |
| Fines and Forfeitures: | | | | | | | | | |
| State-Confiscated Property | | - | | 66,017 | | - | | - | n/a |
| Miscellaneous Revenues: | | | | | | | | | |
| Proceeds-Surplus Equip. | | - | | 484 | | - | | - | n/a |
| Interest On Investments | | - | | 8,605 | | - | | - | n/a |
| Total Sources | | - | | 75,107 | | - | | - | n/a |
| Uses of Funds: | | | | | | | | | |
| Public Safety: | | | | | | | | | |
| Police Explorers | | - | | 591 | | - | | - | n/a |
| Summer Heatwave | | - | | 4,684 | | - | | - | n/a |
| Equip, Training & Spec Prog | | - | | 1,000 | | - | | - | n/a |
| Total Uses | | - | | 6,274 | | - | | - | n/a |
| Planned addition to (appropriation of) fund balance | | - | | 68,833 | | - | | - | n/a |
| Ending Fund Balance | \$ | 302,056 | \$ | 370,888 | \$ | 370,888 | \$ | 370,888 | 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 unless fund balance is available.

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

Fund Balance: Funds are restricted based on laws and regulations and is approved by the City Commission on a case-by-case basis.

| | FY 2019 | | FY 2019 | | FY 2020 | | FY 2021 | | % Change |
|--|---------|-----------|---------|-----------|---------|----------|----------|---------|--------------|
| | Adopted | | Actual | | Adopted | | Proposed | | FY20 to FY21 |
| Beginning Fund Balance | \$ | 892,357 | \$ | 892,357 | \$ | 772,022 | \$ | 757,088 | -1.9% |
| Sources of Funds: | | | | | | | | | |
| Fines and Forfeitures: | | | | | | | | | |
| Federal Justice Funds | | - | | 156,810 | | - | | - | n/a |
| Miscellaneous Revenues: | | | | | | | | | |
| Interest On Investments | | - | | 1,703 | | - | | - | n/a |
| Total Sources | | - | | 158,512 | | - | | - | n/a |
| Uses of Funds: | | | | | | | | | |
| Public Safety: | | | | | | | | | |
| Joint Aviation Unit - Justice | | 153,000 | | 80,180 | | 14,934 | | - | -100.0% |
| Robbery Prevention Campaign | | - | | 2,474 | | - | | - | n/a |
| Police Beat Show - Justice | | 52,000 | | 8,250 | | - | | - | n/a |
| Bulletproof Vests Replacement | | - | | 1,819 | | - | | - | n/a |
| Federal Forfeiture Equipment | | 150,000 | | 107,616 | | - | | - | n/a |
| Banks Building Rehabilitation | | - | | 1,400 | | - | | - | n/a |
| GPD Incinerator | | - | | 18,142 | | - | | - | n/a |
| Bicycle Unit | | - | | 11,408 | | - | | - | n/a |
| Civil Emergency Events | | - | | 47,558 | | - | | - | n/a |
| Total Uses | | 355,000 | | 278,847 | | 14,934 | | - | -100.0% |
| Planned addition to (appropriation of) fund balance | | (355,000) | | (120,335) | | (14,934) | | - | -100.0% |
| Ending Fund Balance | \$ | 537,357 | \$ | 772,022 | \$ | 757,088 | \$ | 757,088 | 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 FY08 to track revenues and expenditures associated with this function.

Fund Balance: The negative fund balance is due to the timing of reimbursement.

Resources in this fund are restricted for billable overtime expenditures per Resolution No. 100962.

| | FY 2019 Adopted | FY 2019 Actual | FY 2020 Adopted | FY 2021 Proposed | % Change FY20 to FY21 |
|--|--------------------|-------------------|--------------------|---------------------|-----------------------------|
| Beginning Fund Balance | \$ (413,788) | \$ (413,788) | \$ (414,885) | \$ (271,450) | -34.6% |
| Sources of Funds: | | | | | |
| Charges for Services: | | | | | |
| Billable Overtime | 658,632 | 681,910 | 658,632 | 658,632 | n/a |
| Total Sources | 658,632 | 681,910 | 658,632 | 658,632 | 0.0% |
| Uses of Funds: | | | | | |
| Public Safety: | | | | | |
| City Events | 100,000 | 66,745 | 100,000 | 100,000 | 0.0% |
| Non-City Events | 413,232 | 615,833 | 415,197 | 413,277 | -0.5% |
| Prior Year Adjustment | - | 429 | - | - | n/a |
| Total Uses | 513,232 | 683,007 | 515,197 | 513,277 | -0.4% |
| Planned addition to (appropriation of) fund balance | 145,400 | (1,097) | 143,435 | 145,355 | 1.3% |
| Ending Fund Balance | \$ (268,388) | \$ (414,885) | \$ (271,450) | \$ (126,095) | -53.5% |

Community Redevelopment Agency Fund (CRA)

Fund 111

| | |
|-----------------|---|
| Description: | The Community Redevelopment Agency (CRA) Fund is used to account for the operational and administrative costs of the CRA. |
| 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: | Pursuant to Florida Statutes § 163, in April of 1995 City Commission declared itself the Community Redevelopment Agency (CRA) for the City. Advisory boards were established to carry out the objectives of FS. § 163.3. Ordinance No. 181001, adopted September 5, 2019, outlines the CRA's transition from a Community Redevelopment Agency overseeing projects in four redevelopment areas (Downtown, CPUH, FAPS and Eastside) to a City Department and one consolidated area. |
| Fund Balance: | Fund balance will be reconciled and transferred to the Gainesville Community Reinvestment Area (GCRA), Fund 620 in FY20. |

Expenditures are restricted to assigned operational expenses of the four taxing districts.

| | FY 2019 Adopted | FY 2019 Actual | FY 2020 Adopted | FY 2021 Proposed | % Change FY20 to FY21 |
|--|--------------------|-------------------|--------------------|---------------------|-----------------------------|
| Beginning Fund Balance | \$ (579,873) | \$ (579,873) | \$ 236,769 | \$ 236,769 | 0.0% |
| Sources of Funds: | | | | | |
| Miscellaneous Revenue: | | | | | |
| Interest On Investments | - | 38,303 | - | - | n/a |
| Transfers From: | | | | | |
| Dwntwn Redev Trust Fd (610) | 741,353 | 626,214 | - | - | n/a |
| Trans From 5th Ave Tif (613) | 279,219 | 230,778 | - | - | n/a |
| Transfer From CP/UH (618) | 672,352 | 946,255 | - | - | n/a |
| Eastside Trust Fund (621) | 161,528 | 198,713 | - | - | n/a |
| Total Sources | 1,854,452 | 2,040,263 | - | - | n/a |
| Uses of Funds: | | | | | |
| General Government: | | | | | |
| Clerk of Commission | - | 7,997 | - | - | n/a |
| City Attorney | 74,262 | 66,066 | - | - | n/a |
| Economic Environment: | | | | | |
| CRA Administration | 1,312,906 | 1,032,810 | - | - | n/a |
| CRA Notes/Loans | 354,936 | 70,525 | - | - | n/a |
| Transfers to: | | | | | |
| UDAG Fund (103) | 23,650 | 23,650 | - | - | n/a |
| POB 2003A Debt Svc (226) | 22,572 | 22,572 | - | - | n/a |
| Total Uses | 1,788,327 | 1,223,619 | - | - | n/a |
| Planned addition to (appropriation of) fund balance | 66,125 | 816,644 | - | - | n/a |
| Ending Fund Balance | \$ (513,748) | \$ 236,769 | \$ 236,769 | \$ 236,769 | 0.0% |

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: Sources in this fund are provided by assessments levied against property owners in a limited geographical area as improvement projects are approved and authorized by Florida Statutes § 170.

Legal Basis: Florida Statutes § 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.

Sources in the fund are restricted to specific projects that the assessments are levied.

| | FY 2019 Adopted | FY 2019 Actual | FY 2020 Adopted | FY 2021 Proposed | % Change FY20 to FY21 |
|--|--------------------|-------------------|--------------------|---------------------|-----------------------------|
| Beginning Fund Balance | \$ 184,260 | \$ 184,260 | \$ 188,702 | \$ 192,102 | 1.8% |
| Sources of Funds: | | | | | |
| Miscellaneous Revenue: | | | | | |
| Special Assessments | 1,000 | - | 1,000 | 1,000 | 0.0% |
| Interest On Special Assessment | 400 | - | 400 | 400 | 0.0% |
| Interest On Investments | - | 4,442 | - | - | n/a |
| Gain/Loss On Investments | 2,000 | - | 2,000 | 2,000 | 0.0% |
| Total Sources | 3,400 | 4,442 | 3,400 | 3,400 | 0.0% |
| Uses of Funds: | | | | | |
| Transportation: | - | - | - | - | n/a |
| Total Uses | - | - | - | - | n/a |
| Planned addition to (appropriation of) fund balance | 3,400 | 4,442 | 3,400 | 3,400 | 0.0% |
| Ending Fund Balance | \$ 187,660 | \$ 188,702 | \$ 192,102 | \$ 195,502 | 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. This fund includes operating expense and rental revenue generated by Gainesville Technology Incubator (GTEC) facility.

Funding Source: Sources in this fund have been provided through GTEC facility rentals. In FY14, GTEC facility management was transferred to Santa Fe College. Upon the expiration of the Interlocal Agreement between the City and Santa Fe College on June 30, 2019, the Gainesville Community Redevelopment Agency (CRA) assumed GTEC management.

Legal Basis: Resolution No. 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: The decrease in fund balance is due to payments of electric service for Neighbors.
The fund balance within this fund is committed.

| | FY 2019 Adopted | FY 2019 Actual | FY 2020 Adopted | FY 2021 Proposed | % Change FY20 to FY21 |
|--|--------------------|-------------------|--------------------|---------------------|-----------------------------|
| Beginning Fund Balance | \$ 412,661 | \$ 412,661 | \$ 307,081 | \$ 319,081 | 3.9% |
| Sources of Funds: | | | | | |
| Miscellaneous Revenue: | | | | | |
| Interest On Investments | - | 8,104 | - | - | n/a |
| Transfers from: | | | | | |
| General Fund (001) | 12,000 | 12,000 | 12,000 | 12,000 | 0.0% |
| Total Sources | 12,000 | 20,104 | 12,000 | 12,000 | 0.0% |
| Uses of Funds: | | | | | |
| General Government | | | | | |
| CIP Improvements for GTEC | - | 5,753 | - | - | n/a |
| Economic Environment | | | | | |
| Enterprise Zone Program | - | 6,906 | - | - | n/a |
| Electric Service Reimburse | - | 113,027 | - | - | n/a |
| Total Uses | - | 125,686 | - | - | n/a |
| Planned addition to (appropriation of) fund balance | 12,000 | (105,582) | 12,000 | 12,000 | 0.0% |
| Ending Fund Balance | \$ 424,661 | \$ 307,081 | \$ 319,081 | \$ 331,081 | 3.8% |

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 from 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.

Funds are restricted based on laws and regulations as provided by the granting agencies.

| | FY 2019 Adopted | FY 2019 Actual | FY 2020 Adopted | FY 2021 Proposed | % Change FY20 to FY21 |
|----------------------------------|--------------------|-------------------|--------------------|---------------------|-----------------------------|
| Beginning Fund Balance | \$ 684,924 | \$ 684,924 | \$ (934,144) | \$ (2,137,392) | 128.8% |
| Sources of Funds: | | | | | |
| Intergovernmental: | | | | | |
| Fed Grant-Public Safety | - | 618,659 | - | - | n/a |
| Fed Grant-Physical Environment | - | 184,613 | - | - | n/a |
| Fed Grant-FEMA | - | 395,491 | - | - | n/a |
| State Grants - Capital Projects | - | 161,560 | - | - | n/a |
| State Grant-Public Safety | - | 26,463 | - | - | n/a |
| State Grant-Physical Environment | - | (938,569) | - | - | n/a |
| State Grant-Transportation | - | (99,258) | - | - | n/a |
| FDOT-LAPA Grant | - | (80,272) | - | - | n/a |
| FDOT-County Incentive Grant | - | 624,057 | - | - | n/a |
| State Grant-Cultural/Recreation | - | 21,643 | - | - | n/a |
| County Contribution | - | 16,145 | - | - | n/a |
| Miscellaneous Revenue: | | | | | |
| Other Contributions&Donations | - | 9,000 | - | - | n/a |
| Transfers from: | | | | | |
| Misc. Special Revenue (123) | - | 5,000 | - | - | n/a |
| General Fund (001) | - | 189,573 | 266,520 | 545,400 | 104.6% |
| Art In Public Places (619) | - | 5,000 | - | - | n/a |
| General Insurance Fund (503) | - | 6,670 | - | - | n/a |
| Stormwater Management (413) | - | 330,782 | - | - | n/a |
| FFGFC of 2005 CPF (332) | - | 93,927 | - | - | n/a |
| Use of Fund Balance | - | - | - | 169,571 | n/a |
| Total Sources | - | 1,570,485 | 266,520 | 714,971 | 168.3% |

Continued on next page

Miscellaneous Grants Fund
Fund 115

| | FY 2019 Adopted | FY 2019 Actual | FY 2020 Adopted | FY 2021 Proposed | % Change FY20 to FY21 |
|--|--------------------|-------------------|--------------------|---------------------|-----------------------------|
| Uses of Funds: | | | | | |
| General Government: | | | | | |
| Facilities Grants | - | 217,802 | - | - | n/a |
| Public Safety: | | | | | |
| GPD Grants | 160,057 | 663,760 | - | 169,571 | n/a |
| GFR Grants | - | 708,363 | 1,469,768 | 545,400 | -62.9% |
| Physical Environment: | | | | | |
| Public Works Grants | - | 114,772 | - | - | n/a |
| Transportation: | | | | | |
| Public Works Grants | - | 1,398,292 | - | - | n/a |
| Cultural & Recreation: | | | | | |
| PRCA Grants | - | 41,914 | - | - | n/a |
| Prior Year Adjustments | - | 44,650 | - | - | n/a |
| Total Uses | 160,057 | 3,189,553 | 1,469,768 | 714,971 | -51.4% |
| Planned addition to (appropriation of) fund balance | (160,057) | (1,619,068) | (1,203,248) | - | -100.0% |
| Ending Fund Balance | \$ 524,867 | \$ (934,144) | \$ (2,137,392) | \$ (2,306,963) | 7.9% |

Transportation Concurrency Exception Area Fund (TCEA)
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.

Legal Basis: Ordinance No. 981310 adopted December 13, 1999.

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

| | FY 2019 Adopted | FY 2019 Actual | FY 2020 Adopted | FY 2021 Proposed | % Change FY20 to FY21 |
|--|---------------------|---------------------|---------------------|---------------------|-----------------------------|
| Beginning Fund Balance | \$ 4,043,528 | \$ 4,043,528 | \$ 5,298,410 | \$ 5,333,410 | 0.7% |
| Sources of Funds: | | | | | |
| Charges for Services: | | | | | |
| Trans Concurrency Dev. Fees | - | 19,895 | - | - | n/a |
| Transportation Mobility Prog | - | 1,519,872 | - | - | n/a |
| Miscellaneous Revenue: | | | | | |
| Interest On Investments | - | 116,141 | - | - | n/a |
| Gain/Loss On Investments | 35,000 | - | 35,000 | 35,000 | 0.0% |
| Total Sources | 35,000 | 1,655,909 | 35,000 | 35,000 | 0.0% |
| Uses of Funds: | | | | | |
| Transportation: | | | | | |
| TCEA Projects | - | 24,566 | - | - | n/a |
| TMPA Projects | 353,686 | 264,102 | - | - | n/a |
| Transfers to: | | | | | |
| RTS Fund (450) | - | 112,359 | - | - | n/a |
| Total Uses | 353,686 | 401,027 | - | - | n/a |
| Planned addition to (appropriation of) fund balance | (318,686) | 1,254,882 | 35,000 | 35,000 | 0.0% |
| Ending Fund Balance | \$ 3,724,842 | \$ 5,298,410 | \$ 5,333,410 | \$ 5,368,410 | 0.7% |

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: Beginning 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 one hundred percent of surcharge revenue being deposited into this fund.

Legal Basis: Resolution No. 160146 specifies that expenditures will be allocated as follows: 60% - Single Units/Neighborhood Extensions, 15% - Affordable Housing, 10% - Public Health, Safety, Environmental & 15% for Program Delivery.

Fund Balance: The fund balance within this fund is committed.

| | FY 2019 | | FY 2020 | | FY 2021 | | % Change |
|--|---------|-----------|---------|-----------|----------|-----------|--------------------|
| | Adopted | | Actual | | Proposed | | FY20 to FY21 |
| Beginning Fund Balance | \$ | 1,515,959 | \$ | 1,515,959 | \$ | 1,751,602 | \$ 2,001,602 14.3% |
| Sources of Funds: | | | | | | | |
| Miscellaneous Revenue: | | | | | | | |
| Interest On Investments | | - | | 41,368 | | - | n/a |
| Transfers from: | | | | | | | |
| Trans From Gru | | 250,000 | | 494,033 | | 250,000 | 250,000 0.0% |
| Total Sources | | 250,000 | | 535,402 | | 250,000 | 250,000 0.0% |
| Uses of Funds: | | | | | | | |
| Physical Environment: | | | | | | | |
| Health, Safety & Environment | | - | | 230,232 | | - | n/a |
| Affordable Housing Projects | | - | | 10,349 | | - | n/a |
| ConnectFree Program Delivery Costs | | - | | 28,390 | | - | n/a |
| Human Services: | | | | | | | |
| One-Stop Homeless Assistance Center | | - | | 30,788 | | - | n/a |
| Total Uses | | - | | 299,759 | | - | n/a |
| Planned addition to (appropriation of) fund balance | | 250,000 | | 235,643 | | 250,000 | 250,000 0.0% |
| Ending Fund Balance | \$ | 1,765,959 | \$ | 1,751,602 | \$ | 2,001,602 | \$ 2,251,602 12.5% |

Supportive Housing Investment Partnership Fund (SHIP)

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: The decrease in fund balance is due to SHIP program expenses.

The fund balance within this fund is restricted based on laws and regulations.

| | FY 2019 Adopted | FY 2019 Actual | FY 2020 Adopted | FY 2021 Proposed | % Change FY20 to FY21 |
|--|---------------------|-------------------|---------------------|---------------------|-----------------------------|
| Beginning Fund Balance | \$ 1,508,001 | \$ 1,508,001 | \$ 906,414 | \$ 1,138,333 | 25.6% |
| Sources of Funds: | | | | | |
| Intergovernmental: | | | | | |
| St Grant-Physical Environment | - | 227,229 | 231,919 | 231,919 | 0.0% |
| Miscellaneous Revenue: | | | | | |
| Interest On Investments | - | 36,814 | - | - | n/a |
| Principal | - | 30,076 | - | - | n/a |
| Total Sources | - | 294,118 | 231,919 | 231,919 | 0.0% |
| Uses of Funds: | | | | | |
| Economic Environment: | | | | | |
| SHIP Programs | 46,560 | 895,704 | - | 231,610 | n/a |
| Total Uses | 46,560 | 895,704 | - | 231,610 | n/a |
| Planned addition to (appropriation of) fund balance | (46,560) | (601,586) | 231,919 | 309 | -99.9% |
| Ending Fund Balance | \$ 1,461,441 | \$ 906,414 | \$ 1,138,333 | \$ 1,138,642 | 0.0% |

Emergency Fund
Fund 120

Description: The Emergency Fund is used to account for revenue and expenditures associated with public safety during an event.

Funding Source: The sources for this fund will be a transfer from the General Fund.

Legal Basis: No legal restrictions. The fund was set up for IRMA storm-related expenditures and will be closed.

Fund Balance: Fund balance was used for Irma expenses.

| | FY 2019 Adopted | FY 2019 Actual | FY 2020 Adopted | FY 2021 Proposed | % Change FY20 to FY21 |
|--|--------------------|-------------------|--------------------|---------------------|-----------------------------|
| Beginning Fund Balance | \$ - | \$ 298,301 | \$ - | \$ - | n/a |
| Sources of Funds: | | | | | |
| Transfer from: | | | | | |
| Misc. Special Rev (123) | - | 986 | - | - | n/a |
| Total Sources | - | 986 | - | - | n/a |
| Uses of Funds: | | | | | |
| Public Safety | | | | | |
| Emergency Management | - | 299,287 | - | - | n/a |
| Total Uses | - | 299,287 | - | - | n/a |
| Planned addition to (appropriation of) fund balance | - | (298,301) | - | - | n/a |
| Ending Fund Balance | \$ - | \$ - | \$ - | \$ - | n/a |

Miscellaneous Special Revenue Fund
Fund 123

Description: The Miscellaneous Special Revenue Fund is used for several miscellaneous programs that are of small dollar value and committed to a specific project or program per City Commission direction.

Funding Source: Sources are from donations, grant matches, and specified revenue sources through City Commission resolutions. Appropriations do not occur until contracts or agreements have been executed and approved.

Legal Basis: The fund was established in FY02 to account for special revenue projects.

Fund Balance: The fund balance within this fund have both assigned and restricted funds for projects or programs based on specific funding sources as directed by the City Commission.

| | FY 2019 Adopted | FY 2019 Actual | FY 2020 Adopted | FY 2021 Proposed | % Change FY20 to FY21 |
|---------------------------------------|--------------------|-------------------|--------------------|---------------------|-----------------------------|
| Beginning Fund Balance | \$ 2,466,444 | 2,392,013 | \$ 2,981,578 | \$ 3,284,946 | 10.2% |
| Sources of Funds: | | | | | |
| Intergovernmental: | | | | | |
| Grants-Other Local Units | - | 4,501 | - | - | n/a |
| State Grant-Cultural/Recreation | - | 41,838 | - | - | n/a |
| Laa Specialty Vehicle Tag | - | 50 | - | - | n/a |
| State Contribution | - | 43,364 | - | - | n/a |
| County Contribution | - | 543,106 | - | - | n/a |
| UF Contributions | - | 85,148 | - | - | n/a |
| Contribution-Alachua Co School | - | 32,839 | - | - | n/a |
| Prior Year Adjustments | - | (104,661) | - | - | n/a |
| Charges for Services: | | | | | |
| PRCA Master Plan Surcharge | - | 77,696 | - | - | n/a |
| One-Stop Operations | - | 237,518 | - | - | n/a |
| Law Enforcement Services | - | 9,535 | - | - | n/a |
| Vending Machine Revenue | - | 878 | - | - | n/a |
| Recreation Memberships | - | 9,598 | - | - | n/a |
| Rental Income-Cultural Service | - | 200 | - | - | n/a |
| Registration Fees | - | 1,725 | - | - | n/a |
| GPD Personnel & Training Cost Recover | - | 21,975 | - | - | n/a |
| Fines & Forfeitures: | | | | | |
| Court Fines & Forfeitures | 50,000 | 20,847 | 50,000 | - | -100.0% |
| Parking Fines | - | 111 | - | - | n/a |
| Miscellaneous: | | | | | |
| Homeless Donation Meter | - | 10 | - | - | n/a |
| Property Rentals | - | 3,600 | - | - | n/a |
| Interest On Investments | - | 3,234 | - | - | n/a |
| Rental of City Property | 250,000 | - | 250,000 | 250,000 | 0.0% |

Continued on next page

Miscellaneous Special Revenue Fund
Fund 123

| | FY 2019 Adopted | FY 2019 Actual | FY 2020 Adopted | FY 2021 Proposed | % Change FY20 to FY21 |
|--|---------------------|-------------------|---------------------|---------------------|-----------------------------|
| Other Contributions & Donations | - | 33,024 | - | - | n/a |
| Safety City Donations | - | 5,500 | - | - | n/a |
| Other Miscellaneous Revenues | - | 3,600 | - | - | n/a |
| Transfer from: | | | | | |
| General Fund (001) | 925,243 | 2,433,447 | 1,029,623 | 1,444,717 | 40.3% |
| Total Sources | 1,225,243 | 3,508,682 | 1,329,623 | 1,694,717 | 27.5% |
| Uses of Funds: | | | | | |
| General Government: | | | | | |
| ADA Assessment | - | 74,431 | - | - | n/a |
| SBAC City Gov't Week Donation | - | 700 | - | - | n/a |
| Consulting - Legal Services | 38,500 | 46,037 | - | 76,500 | n/a |
| Hippodrome Rental Account | 250,000 | - | - | - | n/a |
| Building 211 Renovation | - | 28,361 | - | - | n/a |
| The Employee Action Motivators | 12,596 | 12,774 | 12,596 | - | -100.0% |
| Public Safety: | | | | | |
| GPD Projects | 50,000 | 102,423 | - | - | n/a |
| GFR Projects | - | 11,116 | - | - | n/a |
| Physical Environment: | | | | | |
| Dignity Village Management | 66,000 | 62,443 | 72,075 | 72,247 | 0.2% |
| Beautification Board | - | 81 | - | - | n/a |
| Economic Environment: | | | | | |
| Housing Programs | - | 40,058 | - | - | |
| Human Services: | | | | | |
| Mosquito Control | - | 50,384 | - | - | n/a |
| Family Unification Program | 10,000 | 2,720 | 10,000 | 10,000 | 0.0% |
| One-Stop Homeless Assistance Center | - | 213,379 | 2,690 | - | -100.0% |
| One-Stop Center-Operations | 752,147 | 1,482,421 | 827,027 | 1,250,000 | 51.1% |
| Homelessness Coordination | 36,000 | - | 36,000 | 36,000 | 0.0% |
| Bus Pass Grant Match | - | 4,151 | - | - | n/a |
| Cultural & Recreation: | | | | | |
| PRCA Programs | - | 205,527 | - | - | n/a |
| PRCA Master Plan | 81,444 | 48,127 | 65,867 | 84,031 | 27.6% |
| Transfers to: | | | | | |
| General Fund (001) | - | 513,000 | - | - | n/a |
| Emergency Fund (120) | - | 986 | - | - | n/a |
| WSPP (358) | - | 15,000 | - | - | n/a |
| Misc Grants Fund (115) | - | 5,000 | - | - | n/a |
| Misc Spec. Rev Fund (123) | (183,516) | - | - | - | n/a |
| Total Uses | 1,113,171 | 2,919,117 | 1,026,255 | 1,528,778 | 49.0% |
| Planned addition to (appropriation of) fund balance | | | | | |
| | 112,072 | 589,565 | 303,368 | 165,939 | -45.3% |
| Ending Fund Balance | \$ 2,578,516 | 2,981,578 | \$ 3,284,946 | \$ 3,450,884 | 5.1% |

Hurricane Dorian Fund

Fund 127

Description: The Hurricane Dorian Fund is used to account for revenue and expenditures associated with public safety during Hurricane Dorian.

Funding Source: The sources for this fund will be a transfer from the General Fund.

Legal Basis: No legal restrictions. The fund was set up for Dorian storm-related expenditures and will be closed.

Fund Balance: Fund balance will be transferred back to the General Fund.

| | FY 2019 Adopted | FY 2019 Actual | FY 2020 Adopted | FY 2021 Proposed | % Change FY20 to FY21 |
|--|--------------------|-------------------|--------------------|---------------------|-----------------------------|
| Beginning Fund Balance | \$ - | \$ - | \$ 2,100 | \$ 2,100 | 0.0% |
| Sources of Funds: | | | | | |
| Transfers: | | | | | |
| General Fund (001) | - | 142,696 | - | - | n/a |
| | - | 142,696 | - | - | n/a |
| Uses of Funds: | | | | | |
| Public Safety: | | | | | |
| Emergency Response | - | 140,596 | - | - | n/a |
| Total Uses | - | 140,596 | - | - | n/a |
| Planned addition to (appropriation of) fund balance | - | 2,100 | - | - | n/a |
| Ending Fund Balance | \$ - | \$ 2,100 | \$ 2,100 | \$ 2,100 | 0.0% |

Tree Mitigation Fund
Fund 140

Description: The intent of the Tree Mitigation Fund is to augment the City's Urban Forestry Programs by funding projects that exceed the basic service levels for tree planting, routine pruning maintenance and hazard abatement, and removal of hazardous trees that were funded by the City at the time the changes to the Land Development Code were adopted by the Gainesville City Commission in 2013. These changes allowed the removal of significant high quality Heritage trees from the Urban Forest in exchange for money that would then be used for enhancement projects only. The Tree Mitigation Fund was never intended to pay for the City's routine, basic urban forestry services.

Funding Source: The City of Gainesville's Parks, Recreation and Cultural Affairs Department obtains mitigation funds resulting from the removal of trees, tree violations, and other tree related consequences. These funds are placed in the City's tree mitigation fund, a separate city fund that holds funds collected as tree mitigation.

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

Fund Balance: Changes in fund balance are due to increased revenue.

The City Manager or his designee approves the use of all Tree Mitigation project funds as recommended by staff.

| | FY 2019 Adopted | FY 2019 Actual | FY 2020 Adopted | FY 2021 Proposed | % Change FY20 to FY21 |
|--|--------------------|-------------------|--------------------|---------------------|-----------------------------|
| Beginning Fund Balance | \$ 2,127,558 | \$ 2,127,559 | \$ 2,615,820 | \$ 2,551,639 | -2.5% |
| Sources of Funds: | | | | | |
| Permits, Fees, Assessments: | | | | | |
| Tree Mitigation Revenue | - | 475,183 | - | 32,129 | n/a |
| Miscellaneous Revenue: | | | | | |
| Interest On Investments | - | 56,581 | - | - | n/a |
| Total Sources | - | 531,764 | - | 32,129 | n/a |
| Uses of Funds: | | | | | |
| Transportation | | | | | |
| Urban Forestry Program | 47,952 | 41,387 | 64,181 | 31,850 | -50.4% |
| Cultural & Recreation: | | | | | |
| Urban Forestry Program | - | 2,115 | - | - | n/a |
| Total Uses | 47,952 | 43,502 | 64,181 | 31,850 | -50.4% |
| Planned addition to (appropriation of) fund balance | (47,952) | 488,262 | (64,181) | 280 | -100.4% |
| Ending Fund Balance | \$ 2,079,606 | \$ 2,615,820 | \$ 2,551,639 | \$ 2,551,919 | 0.0% |

Contingency Reserve for Declared Emergencies Fund
Fund 141

Description: The Emergency Events Fund is used to account for revenue and expenditures associated with public safety.

Funding Source: The source for this fund is a transfer from the General Fund.

Legal Basis: No legal restrictions.

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

| | FY 2019 Adopted | FY 2019 Actual | FY 2020 Adopted | FY 2021 Proposed | % Change FY20 to FY21 |
|--|--------------------|-------------------|--------------------|---------------------|-----------------------------|
| Beginning Fund Balance | \$ 1,000,000 | \$ 1,000,000 | \$ 1,047,999 | \$ 1,047,999 | 4.8% |
| Sources of Funds: | | | | | |
| Intergovernmental | | | | | |
| Fed Grant-FEMA | - | 23,065 | - | - | -100.0% |
| Transfers: | | | | | |
| FEMA Fund (120) | - | 39,116 | - | - | -100.0% |
| Total Sources | - | 62,180 | - | - | -100.0% |
| Uses of Funds: | | | | | |
| Public Safety | | | | | |
| Emergency Response | - | 14,181 | - | - | -100.0% |
| Total Uses | - | 14,181 | - | - | n/a |
| Planned addition to (appropriation of) fund balance | - | 48,000 | - | - | -100.0% |
| Ending Fund Balance | \$ 1,000,000 | \$ 1,047,999 | \$ 1,047,999 | \$ 1,047,999 | 0.0% |

Technology Administration Fund
Fund 510

Description: The Technology Administration Fund is used to account for revenue and expenditures associated with technology.

Funding Source: The source for this fund is a transfer from the General Fund. In FY21, the expenses were transferred back to the General Fund.

Legal Basis: No legal restrictions.

Fund Balance: This fund was created in FY19 and is in the process of being closed.

| | FY 2019 Adopted | FY 2019 Actual | FY 2020 Adopted | FY 2021 Proposed | % Change FY20 to FY21 |
|--|--------------------|-------------------|--------------------|---------------------|-----------------------------|
| Beginning Fund Balance | \$ - | \$ - | \$ 234,177 | \$ 235,645 | 0.6% |
| Sources of Funds: | | | | | |
| Miscellaneous Revenues: | | | | | |
| Interest On Investments | - | (11,497) | - | - | n/a |
| Transfers: | | | | | |
| General Fund (001) | - | 1,257,065 | 1,591,931 | - | -100.0% |
| IT Capital (511) | - | 100,000 | - | - | n/a |
| Total Sources | - | 1,345,568 | 1,591,931 | - | -100.0% |
| Uses of Funds: | | | | | |
| General Government | | | | | |
| Business Support | - | 884,873 | - | - | n/a |
| IT - Administration | - | 153,385 | 1,293,070 | - | -100.0% |
| Office 365 Upgrades | - | - | 29,179 | - | -100.0% |
| IT - Smart Cities | - | 64,313 | 268,214 | - | -100.0% |
| Transfers to: | | | | | |
| General Fund (001) | - | 8,820 | - | - | n/a |
| Total Uses | - | 1,111,391 | 1,590,463 | - | -100.0% |
| Planned addition to (appropriation of) fund balance | - | 234,177 | 1,468 | - | -100.0% |
| Ending Fund Balance | \$ - | \$ 234,177 | \$ 235,645 | \$ 235,645 | 0.6% |

Evergreen Cemetery Trust Fund
Fund 602

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

Funding Source: Funding for this fund is received from lot sales and perpetual care and investment earnings.

Legal Basis: Ordinance No. 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 a portion is non-spendable.

| | FY 2019 Adopted | FY 2019 Actual | FY 2020 Adopted | FY 2021 Proposed | % Change FY20 to FY21 |
|--|---------------------|---------------------|---------------------|---------------------|-----------------------------|
| Beginning Fund Balance | \$ 1,617,448 | \$ 1,617,449 | \$ 1,478,321 | \$ 1,300,957 | -12.00% |
| Sources of Funds: | | | | | |
| Charges for Services: | | | | | |
| Cemetery-Perpetual Care | 4,194 | 7,322 | 4,194 | 4,194 | 0.00% |
| Miscellaneous Revenues: | | | | | |
| Interest On Investments | 28,442 | (1,101) | 28,442 | 28,442 | 0.00% |
| Unrealized Gain/Loss | - | (6,244) | - | - | n/a |
| Use of Fund Balance | - | - | - | 127,364 | n/a |
| Total Sources | 32,636 | (23) | 32,636 | 160,000 | 390.26% |
| Uses of Funds: | | | | | |
| Physical Environment: | | | | | |
| Record System | - | 11,492 | - | - | n/a |
| Cultural & Recreation: | | | | | |
| Embankment Stabilization | - | - | 50,000 | - | n/a |
| Transfer to: | | | | | |
| General Fund (001) | 160,000 | 127,613 | 160,000 | 160,000 | 0.00% |
| Total Uses | 160,000 | 139,105 | 210,000 | 160,000 | -23.81% |
| Planned addition to (appropriation of) fund balance | (127,364) | (139,128) | (177,364) | - | -100.00% |
| Ending Fund Balance | \$ 1,490,084 | \$ 1,478,321 | \$ 1,300,957 | \$ 1,173,593 | -9.79% |

Downtown Redevelopment Tax Increment Fund
Fund 610

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

Funding Source: Funding for this fund is received from property tax increment dollars from the Downtown district and investment earnings on these funds.

Legal Basis: The City Commission adopted Resolution R-81-32 on September 21, 1981 for the Downtown Redevelopment area and Resolution No. 001008 on February 26, 2001 for the expansion area. Ordinance No. 181001, adopted September 5, 2019, outlines the CRA's transition from a Community Redevelopment Agency overseeing projects in four redevelopment areas (Downtown, CPUH, FAPS and Eastside) to a City Department and one consolidated area.

Fund Balance: There are no significant changes in fund balance.
Uses of this fund are restricted to projects in the Downtown district based on recommendations.

| | FY 2019 Adopted | FY 2019 Actual | FY 2020 Adopted | FY 2021 Proposed | % Change FY20 to FY21 |
|--|---------------------|---------------------|---------------------|---------------------|-----------------------------|
| Beginning Fund Balance | \$ 3,921,599 | \$ 3,921,599 | \$ 4,682,059 | \$ 4,682,059 | 0.0% |
| Sources of Funds: | | | | | |
| Taxes: | | | | | |
| Property Tax Inc.-County | 1,577,441 | 1,378,088 | - | - | n/a |
| Charges for Services: | | | | | |
| Merchandise Sales | - | 7,410 | - | - | n/a |
| Miscellaneous Revenues: | | | | | |
| Interest On Investments | - | 118,292 | - | - | n/a |
| Transfers from: | | | | | |
| General Fund (001) | 948,679 | 789,861 | - | - | n/a |
| Total Sources | 2,526,120 | 2,293,651 | - | - | n/a |
| Uses of Funds: | | | | | |
| Economic Environment: | | | | | |
| Downtown Plaza Improvements | - | 54,342 | - | - | n/a |
| Downtown Landscape Maint | - | 21,205 | - | - | n/a |
| Union Street Project | - | 179,648 | - | - | n/a |
| Downtown Marketing | - | 9,982 | - | - | n/a |
| Downtown Facade Grant | - | 94,658 | - | - | n/a |
| Downtown Professional Service | - | 2,351 | - | - | n/a |
| Depot Building Rehabilitation | - | 132,888 | - | - | n/a |
| The Palms | - | 55,846 | - | - | n/a |
| Jefferson on 2nd | - | 216,587 | - | - | n/a |
| ED Finance Programs | - | 11,302 | - | - | n/a |
| Community Partnership Grants | - | 3,569 | - | - | n/a |
| Downtown Property Management | - | 4,885 | - | - | n/a |
| Power District Redevelopment | - | 119,714 | - | - | n/a |
| Transfer to: | | | | | |
| CRA-Operating (111) | 720,191 | 626,214 | - | - | n/a |
| Total Uses | 720,191 | 1,533,191 | - | - | n/a |
| Planned addition to (appropriation of) fund balance | 1,805,929 | 760,459 | - | - | n/a |
| Ending Fund Balance | \$ 5,727,528 | \$ 4,682,059 | \$ 4,682,059 | \$ 4,682,059 | 0.0% |

Fifth Avenue Tax Increment Fund
Fund 613

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

Funding Source: Funding for this fund is received from property tax increment dollars from the Fifth Avenue district and investment earnings on these funds.

Legal Basis: The City Commission adopted Resolution R-80-53 on May 19, 1980 for the Fifth Avenue Redevelopment Area and Resolution R-88-19 on June 13, 1988 for the expansion area. Ordinance No. 181001, adopted September 5, 2019, outlines the CRA's transition from a Community Redevelopment Agency overseeing projects in four redevelopment areas (Downtown, CPUH, FAPS and Eastside) to a City Department and one consolidated area.

Fund Balance: There are no significant changes in fund balance.
These funds are used for specific redevelopment projects with in the taxing district.

| | FY 2019 | | FY 2019 | | FY 2020 | | FY 2021 | | % Change |
|--------------------------|---------|---------|---------|---------|---------|-----------|----------|-----------|--------------|
| | Adopted | | Actual | | Adopted | | Proposed | | FY20 to FY21 |
| Beginning Fund Balance | \$ | 962,982 | \$ | 962,982 | \$ | 1,198,105 | \$ | 1,198,105 | 0.0% |
| Sources of Funds: | | | | | | | | | |
| Taxes: | | | | | | | | | |
| Property Tax Inc.-County | | 376,011 | | 411,835 | | - | | - | n/a |
| Miscellaneous Revenues: | | | | | | | | | |
| Interest On Investments | | - | | 30,352 | | - | | - | n/a |
| Rental of City Property | | - | | 1,574 | | - | | - | n/a |
| Other Building Sales | | - | | 16,182 | | - | | - | n/a |
| Transfers from: | | | | | | | | | |
| General Fund (001) | | 227,610 | | 236,046 | | - | | - | n/a |
| Total Sources | | 603,621 | | 695,988 | | - | | - | n/a |

Continued on next page

Fifth Avenue Tax Increment Fund
Fund 613

| | FY 2019 Adopted | FY 2019 Actual | FY 2020 Adopted | FY 2021 Proposed | % Change FY20 to FY21 |
|--|--------------------|-------------------|--------------------|---------------------|-----------------------------|
| Uses of Funds: | | | | | |
| Economic Environment: | | | | | |
| FAPS Paint Programs | - | 1,181 | - | - | n/a |
| FAPS Acquisition/Options | - | 391 | - | - | n/a |
| FAPS Sidewalks | - | (599) | - | - | n/a |
| FAPS Landscape Maintenance | - | 9,299 | - | - | n/a |
| FAPS Marketing | - | 3,306 | - | - | n/a |
| FAPS Professional Services | - | 33,536 | - | - | n/a |
| University House on NW 13th St | - | 155,649 | - | - | n/a |
| Facade/Paint Program | - | 11,437 | - | - | n/a |
| Historic Heritage Trail | - | 6,356 | - | - | n/a |
| Seminary Lane | - | 4,900 | - | - | n/a |
| Community Partnership Grants | - | 2,813 | - | - | n/a |
| Pleasant Street Model Block | - | 23 | - | - | n/a |
| FAPS Residential Paint Program | - | 55 | - | - | n/a |
| 5th Ave/Pleasant St Property Manage | - | 1,741 | - | - | n/a |
| Transfer to: | | | | | |
| CRA-Operating (111) | 279,219 | 230,778 | - | - | n/a |
| Total Uses | 279,219 | 460,866 | - | - | n/a |
| Planned addition to (appropriation of) fund balance | 324,402 | 235,122 | - | - | n/a |
| Ending Fund Balance | \$ 1,287,384 | \$ 1,198,105 | \$ 1,198,105 | \$ 1,198,105 | 0.0% |

School Crossing Guard Trust Fund
Fund 617

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

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

Legal Basis: The City Commission approved Ordinance O-95-29 in accordance with Fla. Stat. § 316.60, which gives municipalities authority to impose a surcharge for this purpose.

Fund Balance: The transfer to the General Fund in FY21 was reduced due to the negative fund balance.
The fund balance within this fund is restricted to the School Crossing Guard Program.

| | FY 2019 Adopted | FY 2019 Actual | FY 2020 Adopted | FY 2021 Proposed | % Change FY20 to FY21 |
|--|--------------------|-------------------|--------------------|---------------------|-----------------------------|
| Beginning Fund Balance | \$ (14,672) | \$ (14,672) | \$ (26,866) | \$ (36,866) | 37.2% |
| Sources of Funds: | | | | | |
| Fines and Forfeitures: | | | | | |
| Parking Fines | 40,000 | 38,366 | 40,000 | 40,000 | 0.0% |
| Miscellaneous Revenues: | | | | | |
| Interest On Investments | - | (560) | - | - | n/a |
| Total Sources | 40,000 | 37,806 | 40,000 | 40,000 | 0.0% |
| Uses of Funds: | | | | | |
| Transfer to: | | | | | |
| General Fund (001) | 50,000 | 50,000 | 50,000 | 40,000 | -20.0% |
| Total Uses | 50,000 | 50,000 | 50,000 | 40,000 | -20.0% |
| Planned addition to (appropriation of) fund balance | (10,000) | (12,194) | (10,000) | - | -100.0% |
| Ending Fund Balance | \$ (24,672) | \$ (26,866) | \$ (36,866) | \$ (36,866) | 0.0% |

College Park Redevelopment Tax Increment Trust Fund
Fund 618

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

Funding Source: Funding for this fund is received from property tax increment dollars from the College Park district and investment earnings on these funds.

Legal Basis: The City Commission adopted Resolution R-94-63 on September 26, 1994 for the College Park University Heights redevelopment area and Resolution No. 050067 on June 13, 2005 for the expansion area. Ordinance No. 181001, adopted September 5, 2019, outlines the CRA's transition from a Community Redevelopment Agency overseeing projects in four redevelopment areas (Downtown, CPUH, FAPS and Eastside) to a City Department and one consolidated area.

Fund Balance: The decrease in fund balance during FY19 was due to project expenditures.
The fund balance within this fund is restricted to projects in the College Park district.

| | FY 2019 Adopted | FY 2019 Actual | FY 2020 Adopted | FY 2021 Proposed | % Change FY20 to FY21 |
|--|----------------------|---------------------|---------------------|---------------------|-----------------------------|
| Beginning Fund Balance | \$ 6,594,881 | \$ 6,594,881 | \$ 5,434,844 | \$ 5,434,844 | 0.0% |
| Sources of Funds: | | | | | |
| Taxes: | | | | | |
| Property Tax Inc.-County | 2,722,625 | 2,100,947 | - | - | n/a |
| Miscellaneous Revenues: | | | | | |
| Interest On Investments | - | 70,802 | - | - | n/a |
| Other Contributions&Donations | - | 13,661 | - | - | n/a |
| Transfers from: | | | | | |
| General Fund (001) | 1,638,817 | 2,100,947 | - | - | n/a |
| Total Sources | 4,361,442 | 4,286,357 | - | - | n/a |
| Uses of Funds: | | | | | |
| Economic Environment: | | | | | |
| CPUH Landscape Maintenance | - | 7,925 | - | - | n/a |
| Facade Grant Program | - | 102,799 | - | - | n/a |
| CPUH Marketing | - | 19,608 | - | - | n/a |
| CPUH Professional Services | - | 10,540 | - | - | n/a |
| Primary Corridors-S Main Street | - | 4,136,769 | - | - | n/a |
| Innovation District | - | 205,894 | - | - | n/a |
| Community Partnership Grants | - | 4,968 | - | - | n/a |
| CP/UH Prop Mgmt | - | 6,608 | - | - | n/a |
| NW 1st Ave Prj (UF Foundation) | - | 5,029 | - | - | n/a |
| Transfer to: | | | | | |
| CRA-Operating (111) | 672,352 | 946,255 | - | - | n/a |
| Total Uses | 672,352 | 5,446,395 | - | - | n/a |
| Planned addition to (appropriation of) fund balance | 3,689,090 | (1,160,038) | - | - | n/a |
| Ending Fund Balance | \$ 10,283,971 | \$ 5,434,844 | \$ 5,434,844 | \$ 5,434,844 | 0.0% |

Art in Public Places Trust Fund
Fund 619

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

Funding Source: Funding for this trust comes from a minimum of one percentage, not to exceed \$100,000, of the total construction budget for the original construction or major renovation of city buildings. All appropriations are to be deposited in the City of Gainesville Art in Public Places Trust Fund when the construction or renovation begins.

Legal Basis: The City Commission adopted Ordinance No. 3509 on January 23, 1989.

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

Uses of this fund are committed to the building being constructed or any art displays the City Commission approves for public display.

| | FY 2019 Adopted | FY 2019 Actual | FY 2020 Adopted | FY 2021 Proposed | % Change FY20 to FY21 |
|--|--------------------|-------------------|--------------------|---------------------|-----------------------------|
| Beginning Fund Balance | \$ (9,208) | \$ (9,208) | \$ 16,251 | \$ 16,251 | 0.0% |
| Sources of Funds: | | | | | |
| Miscellaneous Revenues: | | | | | |
| Interest On Investments | - | (417) | - | - | n/a |
| Transfers from: | | | | | |
| CIRB of FY2017 (357) | - | 9,339 | - | - | n/a |
| General Capital Projects (302) | - | 22,817 | - | - | n/a |
| CIRB of 2014 (354) | - | 35,944 | - | - | n/a |
| Total Sources | - | 67,683 | - | - | n/a |
| Uses of Funds: | | | | | |
| Cultural & Recreation: | | | | | |
| Administration | - | 6,224 | - | - | n/a |
| Projects | - | 36,000 | - | - | n/a |
| Total Uses | - | 42,224 | - | - | n/a |
| Planned addition to (appropriation of) fund balance | - | 25,459 | - | - | n/a |
| Ending Fund Balance | \$ (9,208) | \$ 16,251 | \$ 16,251 | \$ 16,251 | 0.0% |

Gainesville Community Reinvestment Area (GCRA) Fund
Fund 620

Description: The City and County agreed to eliminate the boundaries that separated the four community reinvestment areas, cap the annual funding provided by the City and County, and set an end date for the redevelopment work. Funding from the County will end January 1, 2029.

Funding Source: Funding comes from property tax revenue and are based on the interlocal agreement with the County.

Legal Basis: Ordinance No. 181001, adopted September 5, 2019, outlines the CRA's transition from a Community Redevelopment Agency overseeing projects in four redevelopment areas (Downtown, CPUH, FAPS and Eastside) to a City Department and one consolidated area.

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

| | FY 2019 Adopted | | FY 2019 Actual | | FY 2020 Adopted | | FY 2021 Proposed | | % Change FY20 to FY21 |
|----------------------------|--------------------|---|-------------------|---|--------------------|-----------|---------------------|-----------|-----------------------------|
| Beginning Fund Balance | \$ | - | \$ | - | \$ | - | \$ | 3,174,060 | n/a |
| Sources of Funds: | | | | | | | | | |
| Taxes: | | | | | | | | | |
| Property Tax Income-County | | - | | - | | 4,191,460 | | - | -2.4% |
| Intergovernmental: | | | | | | | | | |
| County Contribution | | - | | - | | - | | 4,091,460 | n/a |
| Transfers from: | | | | | | | | | |
| General Fund (001) | | - | | - | | 3,325,658 | | 3,325,658 | 0.0% |
| Total Sources | | - | | - | | 7,517,118 | | 7,417,118 | -1.3% |

Continued on next page

Gainesville Community Reinvestment Area (GCRA) Fund
Fund 620

| | FY 2019 Adopted | FY 2019 Actual | FY 2020 Adopted | FY 2021 Proposed | % Change FY20 to FY21 |
|--|--------------------|-------------------|--------------------|---------------------|-----------------------------|
| Uses of Funds: | | | | | |
| General Government: | | | | | |
| Clerk of the Commission-CRA | - | - | 4,299 | - | -100.0% |
| City Attorney-CRA | - | - | 66,589 | 83,454 | 25.3% |
| Economic Environment: | | | | | |
| CRA-Operating | - | - | 1,796,535 | 1,546,260 | -13.9% |
| Porters Model Block Housing | - | - | 250,000 | - | -100.0% |
| Historic Heritage Trail | - | - | 100,000 | - | -100.0% |
| Pleasant Street Model Block | - | - | 76,933 | - | -100.0% |
| Power District Redevelopment | - | - | 400,000 | - | -100.0% |
| S Main Street | - | - | 20,000 | - | -100.0% |
| Innovation District | - | - | 560,000 | - | -100.0% |
| College Park Neighborhood | - | - | 192,570 | - | -100.0% |
| College Park Community Pilot | - | - | 200,000 | - | -100.0% |
| Porter Neighborhood Improvements | - | - | 150,000 | - | -100.0% |
| Stormwater Improvements | - | - | 300,000 | - | -100.0% |
| Univ Ave Police Sub-Station | - | - | 47,797 | - | -100.0% |
| Heartwood | - | - | 85,000 | - | -100.0% |
| Cornerstone | - | - | 33,294 | - | -100.0% |
| Duval Neighborhood Improvements | - | - | 11,667 | - | -100.0% |
| Economic Development Investments | - | - | - | 2,175,000 | n/a |
| Community Enhancements & Housing | - | - | - | 2,523,350 | n/a |
| Public Spaces & Streetscape | - | - | - | 300,000 | n/a |
| Transfer to: | | | | | |
| Heartwood Interest | - | - | - | 72,569 | n/a |
| UDAG Fund (103) | - | - | 23,225 | - | -100.0% |
| POB 2003A Debt Svc (226) | - | - | 25,149 | 23,024 | -8.4% |
| Total Uses | - | - | 4,343,058 | 6,723,657 | 54.8% |
| Planned addition to (appropriation of) fund balance | - | - | 3,174,060 | 693,462 | -78.2% |
| Ending Fund Balance | \$ - | \$ - | \$ 3,174,060 | \$ 3,867,522 | 21.8% |

Eastside Tax Increment Fund
Fund 621

Description: The Eastside Tax Increment Fund is used to account for certain property tax increments, and interest earned on such funds, which are to be used for specific projects involving redevelopment of the Eastside Redevelopment

Funding Source: Funding for this fund is received from property tax increment dollars from the Eastside district and investment earnings on these funds.

Legal Basis: The City Commission adopted Resolution No. 000728 on November 27, 2000 for the Eastside redevelopment Area and Resolution No. 090966 on July 15, 2010 for the expansion areas. Ordinance No. 181001, adopted September 5, 2019, outlines the CRA's transition from a Community Redevelopment Agency overseeing projects in four redevelopment areas (Downtown, CPUH, FAPS and Eastside) to a City Department and one consolidated area.

Fund Balance: There are no significant changes in the fund balance.
Uses of this fund are restricted to projects in the Eastside district.

| | FY 2019 Adopted | | FY 2019 Actual | | FY 2020 Adopted | | FY 2021 Proposed | | % Change FY20 to FY21 |
|--|--------------------|------------------|-------------------|----------------|--------------------|----------------|---------------------|----------------|-----------------------------|
| Beginning Fund Balance | \$ | 750,521 | \$ | 750,521 | \$ | 566,851 | \$ | 566,851 | 0.0% |
| Sources of Funds: | | | | | | | | | |
| Taxes: | | | | | | | | | |
| Property Tax Inc.-County | | 366,777 | | 372,812 | | - | | - | n/a |
| Miscellaneous Revenues: | | | | | | | | | |
| Interest On Investments | | - | | 23,676 | | - | | - | n/a |
| Rental of City Property | | - | | 19,200 | | - | | - | n/a |
| Transfers from: | | | | | | | | | |
| General Fund (001) | | 223,689 | | 213,803 | | - | | - | n/a |
| Total Sources | | 590,466 | | 629,491 | | - | | - | n/a |
| Uses of Funds: | | | | | | | | | |
| Economic Environment: | | | | | | | | | |
| Façade Grant Program | | - | | 18,893 | | - | | - | n/a |
| Eastside Marketing | | - | | 11,508 | | - | | - | n/a |
| Eastside Landscape Maint | | - | | 25,770 | | - | | - | n/a |
| Eastside Professional Services | | - | | 5,670 | | - | | - | n/a |
| Heartwood | | - | | 326,815 | | - | | - | n/a |
| Cornerstone | | - | | 214,951 | | - | | - | n/a |
| Community Partnership Grants | | - | | 723 | | - | | - | n/a |
| Residential Paint Program | | - | | 6,457 | | - | | - | n/a |
| Eastside Property Management | | - | | 3,661 | | - | | - | n/a |
| Transfer to: | | | | | | | | | |
| CRA-Operating (111) | | 161,528 | | 198,713 | | - | | - | n/a |
| Total Uses | | 161,528 | | 813,161 | | - | | - | n/a |
| Planned addition to (appropriation of) fund balance | | 428,938 | | (183,670) | | - | | - | n/a |
| Ending Fund Balance | \$ | 1,179,459 | \$ | 566,851 | \$ | 566,851 | \$ | 566,851 | 0.0% |

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

Debt Service Funds

Capital Improvement Revenue
Note Series 2009

Pension Obligation Bond Series
2003A

Capital Improvement Revenue
Bond 2010

Pension Obligation Bond
Series 2003B

Revenue Refunding Note 2011

Guaranteed Entitlement Refunding
and Revenue Bond of 2004

Revenue Note Series 2011A

Depot Ave Stormwater Park
Debt Service Fund

Revenue Refunding Note 2014

Capital Improvement Revenue
Refunding Note 2016B

First Florida Governmental Financing
Commission Bond of 2005

GPD Energy Conservation Master
Lease Purchase Agreement

Capital Improvement Revenue
Refunding Note 2016A

Capital Improvement Revenue Bond
Series 2014

Capital Improvement Revenue Bond
Series 2017

Guaranteed Entitlement Refunding
and Revenue Bond of 1994

Capital Improvement Revenue
Note of FY 2019

All Debt Service Funds
Summary of Revenues and Expenses

| | FY 2019 Adopted | FY 2019 Actual | FY 2020 Adopted | FY 2021 Proposed | % Change FY20 to FY21 |
|--|--------------------|-------------------|--------------------|---------------------|-----------------------------|
| Beginning Fund Balance | \$ 1,217,455 | \$ 1,237,191 | \$ 1,482,560 | \$ 9,991,201 | 568.3% |
| Sources of Funds by Category: | | | | | |
| Intergovernmental | 1,095,000 | 1,095,000 | 1,095,000 | 1,095,000 | 0.0% |
| Miscellaneous Revenues | 3,614,764 | 3,711,407 | 12,396,776 | 4,131,775 | -66.7% |
| Transfers | 9,482,034 | 9,569,513 | 9,871,776 | 10,709,374 | 8.5% |
| Total Sources | 14,191,799 | 14,375,920 | 23,363,552 | 15,936,149 | -31.8% |
| Uses of Funds: | | | | | |
| General Government | 11,087,274 | 11,015,547 | 11,546,587 | 12,476,254 | 8.1% |
| Public Safety | 3,104,525 | 3,102,525 | 3,269,963 | 3,445,896 | 5.4% |
| Total Uses | 14,191,799 | 14,118,071 | 14,816,550 | 15,922,149 | 7.5% |
| Planned addition to (appropriation of) fund balance | 0 | 257,849 | 8,547,001 | 14,000 | n/a |
| Ending Fund Balance | \$ 1,217,455 | \$ 1,495,040 | \$ 10,029,561 | \$ 10,005,201 | -0.4% |

Guaranteed Entitlement Revenue and Refunding Bond of 1994

Fund 217

| | |
|-----------------|---|
| Description: | This fund is used to account for revenues and expenditures associated with the Guaranteed Entitlement Refunding and Revenue Bond (GERRB) of 1994, issued in the amount of \$9,805,000 on April 1, 1994, final maturity August 1, 2024. Principal and interest are payable annually on August 1. |
| 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 No. 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. |

| | FY 2019 Adopted | FY 2019 Actual | FY 2020 Adopted | FY 2021 Proposed | % Change FY20 to FY21 |
|--|--------------------|-------------------|--------------------|---------------------|-----------------------------|
| Beginning Fund Balance | \$ 22,276 | \$ 11,138 | \$ 9,885 | \$ 9,885 | 0.0% |
| Sources of Funds: | | | | | |
| Intergovernmental: | | | | | |
| State Revenue Sharing | 821,250 | 821,250 | 821,250 | 821,250 | 0.0% |
| State Revenue Sharing Fuel Tax | 273,750 | 273,750 | 273,750 | 273,750 | 0.0% |
| Miscellaneous: | | | | | |
| Interest on Investments | 2,000 | - | - | - | n/a |
| Gain/Loss on Investments | - | (1,253) | - | - | n/a |
| Total Sources | 1,097,000 | 1,093,747 | 1,095,000 | 1,095,000 | n/a |
| Uses of Funds: | | | | | |
| General Government: | | | | | |
| Principal Payments | 240,265 | 255,146 | 226,260 | 213,065 | -5.8% |
| Interest Payments | 854,735 | 839,854 | 868,740 | 881,935 | 1.5% |
| Miscellaneous | 2,000 | - | - | - | n/a |
| Total Uses | 1,097,000 | 1,095,000 | 1,095,000 | 1,095,000 | 0.0% |
| Planned addition to (appropriation of) fund balance | - | (1,253) | - | - | n/a |
| Ending Fund Balance | \$ 22,276 | \$ 9,885 | \$ 9,885 | \$ 9,885 | 0.0% |

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. Issued March 14, 2003, final maturity October 2032, principal payable annually October 1 and interest payable semi-annually October and April. |
| 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 No. 020918 on February 24, 2003. |
| Fund Balance: | There are no significant changes in fund balance. |

| | FY 2019 Adopted | FY 2019 Actual | FY 2020 Adopted | FY 2021 Proposed | % Change FY20 to FY21 |
|-------------------------------|--------------------|-------------------|--------------------|---------------------|-----------------------------|
| Beginning Fund Balance | \$ 342,382 | \$ 342,382 | \$ 375,894 | \$ 380,894 | 1.3% |
| Sources of Funds: | | | | | |
| Miscellaneous: | | | | | |
| Interest on Investments | - | 41,979 | - | - | n/a |
| Gain/Loss on Investments | 5,000 | - | 5,000 | 5,000 | 0.0% |
| Gainesville Reg. Utilities | 2,144,748 | 2,136,280 | 2,330,079 | 2,385,504 | 2.4% |
| General Fund | 694,459 | 694,459 | 734,675 | 860,595 | 17.1% |
| CDBG | 16,064 | 16,064 | 17,367 | 18,084 | 4.1% |
| HOME | 1,851 | 1,851 | 2,053 | 1,189 | -42.1% |
| Cultural Affairs | 3,197 | 3,197 | 3,971 | 2,393 | -39.7% |
| Consolidated Comm Redev | 22,572 | 22,572 | 25,149 | - | -100.0% |
| Stormwater Mgmt Utility | 94,052 | 94,052 | 98,311 | 119,515 | 21.6% |
| Stormwater Capital Projects | 2,667 | 2,667 | 463 | 14 | -96.9% |
| Roadway Paving Projects | 13,953 | 13,953 | 14,477 | 13,673 | -5.6% |
| Ironwood Golf Course | 6,082 | 6,082 | - | - | n/a |
| Fl Bldg Codes Enforcement | 50,304 | 50,304 | 58,607 | 67,550 | 15.3% |
| Solid Waste Collection | 24,509 | 24,509 | 22,517 | 26,676 | 18.5% |
| Regional Transit System | 409,697 | 409,697 | 422,610 | 478,930 | 13.3% |
| Fleet Replacement | 585 | 585 | 878 | 895 | 1.9% |
| Fleet Services | 49,063 | 49,063 | 55,839 | 63,038 | 12.9% |
| General Insurance | 41,796 | 41,796 | 43,494 | 42,713 | -1.8% |
| Employee Health/Accident | 3,264 | 3,264 | 3,470 | 2,775 | -20.0% |
| General Pension | 7,880 | 7,880 | 7,607 | 6,120 | -19.6% |
| Consolidated Comm Redev | - | - | - | 23,024 | n/a |
| Police Pension | 1,936 | 1,936 | 1,991 | 1,377 | -30.8% |
| Fire Pension | 1,936 | 1,936 | 1,991 | 1,377 | -30.8% |
| Retiree Health Insurance | 160 | 160 | 229 | 335 | 46.2% |
| Total Sources | 3,595,775 | 3,624,286 | 3,850,775 | 4,120,775 | 7.0% |

continued on next page

Pension Obligation Bond - Series 2003A

Fund 226

| | FY 2019 Adopted | FY 2019 Actual | FY 2020 Adopted | FY 2021 Proposed | % Change FY20 to FY21 |
|---|--------------------|-------------------|--------------------|---------------------|-----------------------------|
| Uses of Funds: | | | | | |
| General Government: | | | | | |
| Other Contractual Services | 2,000 | - | - | - | n/a |
| Principal Payments | 945,400 | 945,400 | 969,016 | 991,656 | 2.3% |
| Interest Payments | 2,645,375 | 2,645,374 | 2,876,759 | 3,124,120 | 8.6% |
| Total Uses | 3,592,775 | 3,590,774 | 3,845,775 | 4,115,775 | 7.0% |
| Planned addition to (appropriated of) fund balance | 3,000 | 33,512 | 5,000 | 5,000 | 0.0% |
| Ending Fund Balance | \$ 345,382 | \$ 375,894 | \$ 380,894 | \$ 385,894 | 1.3% |

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 Officer's and Firefighters'. Issued March 14, 2003, final maturity October 2033, principal payable annually October 1 and interest payable semi-annually October and April. |
| Funding Source: | The debt service payment is funded from the General Fund. |
| Legal Basis: | The City Commission adopted Resolution No. 020918 on February 24, 2003. |
| Fund Balance: | There are no significant changes in fund balance. |

| | FY 2019 Adopted | FY 2019 Actual | FY 2020 Adopted | FY 2021 Proposed | % Change FY20 to FY21 |
|---|--------------------|-------------------|--------------------|---------------------|-----------------------------|
| Beginning Fund Balance | \$ 100,477 | \$ 100,477 | \$ 131,104 | \$ 136,104 | 3.8% |
| Sources of Funds: | | | | | |
| Miscellaneous: | | | | | |
| Interest on Investments | 5,000 | 30,626 | 5,000 | 5,000 | 0.0% |
| Transfers from: | | | | | |
| General Fund | 3,102,525 | 3,102,525 | 3,269,963 | 3,445,896 | 5.4% |
| Total Sources | 3,107,525 | 3,133,151 | 3,274,963 | 3,450,896 | 5.4% |
| Uses of Funds: | | | | | |
| Public Safety: | | | | | |
| Other Contractual Services | 2,000 | - | - | - | n/a |
| Principal Payments | 1,005,000 | 1,005,000 | 1,225,000 | 1,465,000 | 19.6% |
| Interest Payments | 2,097,525 | 2,097,525 | 2,044,963 | 1,980,896 | -3.1% |
| Total Uses | 3,104,525 | 3,102,525 | 3,269,963 | 3,445,896 | 5.4% |
| Planned addition to (appropriated of) fund balance | 3,001 | 30,627 | 5,000 | 5,000 | 0.0% |
| Ending Fund Balance | \$ 103,478 | \$ 131,104 | \$ 136,104 | \$ 141,104 | 3.7% |

Depot Avenue Stormwater Park Debt Service

Fund 229

Description: This fund is used to account for revenues and expenditures related to Depot Avenue Stormwater capital projects. On December 9, 2004, the Florida Department of Environmental Protection issued the City a loan not to exceed \$16,360,500 for remediation of the Depot Park area for stormwater improvements. The loan was amended on September 9, 2008 to reduce the available principal from \$16,000,000 to \$4,312,000 as the Utility withdrew from the program before withdrawing any funds. Repayment began in September 2007 and will continue semi-annually until balance is repaid.

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

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

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

| | FY 2019 | | FY 2019 | | FY 2020 | | FY 2021 | | % Change |
|--|---------|----------------|---------|----------------|---------|----------------|----------|----------------|--------------|
| | Adopted | | Actual | | Adopted | | Proposed | | FY20 to FY21 |
| Beginning Fund Balance | \$ | 131,023 | \$ | 168,395 | \$ | 312,266 | \$ | 312,266 | 0.0% |
| Sources of Funds: | | | | | | | | | |
| Miscellaneous: | | | | | | | | | |
| Interest on Investments | | - | | 4,156 | | - | | - | n/a |
| Transfer from: | | | | | | | | | |
| Stormwater Mgmt Utility | | 164,239 | | 164,239 | | 164,239 | | 164,239 | 0.0% |
| Total Sources | | 164,239 | | 168,395 | | 164,239 | | 164,239 | 0.0% |
| Uses of Funds: | | | | | | | | | |
| General Government: | | | | | | | | | |
| Principal Payments | | 137,003 | | - | | 142,481 | | 145,301 | 2.0% |
| Interest Payments | | 27,236 | | 24,524 | | 21,758 | | 18,937 | -13.0% |
| Total Uses | | 164,239 | | 24,524 | | 164,239 | | 164,239 | 0.0% |
| Planned addition to (appropriation of) fund balance | | - | | 143,871 | | - | | - | n/a |
| Ending Fund Balance | \$ | 131,023 | \$ | 312,266 | \$ | 312,266 | \$ | 312,266 | 0.0% |

GPD-Energy Conservation Master Lease Purchase Agreement

Fund 233

Description: This fund is to account for revenues and expenditures associated with the lease/purchase agreement with Siemens Financial Services, Inc. for energy conservation measures at the Gainesville Police Department Headquarters building. The lease of \$942,136 is repayable monthly for 144 months beginning October 10, 2006.

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

Legal Basis: The City Commission adopted Resolution No. 051200 on April 24, 2006.

Fund Balance: This fund is in the process of being closed.

| | FY 2019 Adopted | FY 2019 Actual | FY 2020 Adopted | FY 2021 Proposed | % Change FY20 to FY21 |
|--|--------------------|-------------------|--------------------|---------------------|-----------------------------|
| Beginning Fund Balance | \$ 37,461 | \$ 37,460 | \$ 38,359 | \$ - | -100.0% |
| Sources of Funds: | | | | | |
| Miscellaneous: | | | | | |
| Interest on Investments | - | 899 | 1 | - | -100.0% |
| Total Sources | - | 899 | 1 | - | -100.0% |
| Uses of Funds: | | | | | |
| General Government: | - | - | - | - | n/a |
| Total Uses | - | - | - | - | n/a |
| Planned addition to (appropriation of) fund balance | - | 899 | 1 | - | -100.0% |
| Ending Fund Balance | \$ 37,461 | \$ 38,359 | \$ 38,360 | \$ - | - |

Capital Improvement Revenue Note Series 2009

Fund 236

Description: This fund is used to account for the debt service requirements of the Capital Improvement Revenue Note (CIRN) of 2009 in the amount of \$11,500,000 issued July 3, 2009; final maturity November 1, 2028, principal payable annually on November 1 and interest payable semi-annually on November and May 1.

Funding Source: The debt service payment is funded from General Fund, the Solid Waste Fund and the Local Option Gas Tax (LOGT) Capital Project Fund.

Legal Basis: The City Commission adopted Resolution No. 080995 on July 2, 2009.

Fund Balance: This fund is in the process of being closed. The final payment for this note was made on November 1, 2018.

| | FY 2019 Adopted | FY 2019 Actual | FY 2020 Adopted | FY 2021 Proposed | % Change FY20 to FY21 |
|--|--------------------|-------------------|--------------------|---------------------|-----------------------------|
| Beginning Fund Balance | \$ 17,028 | \$ 17,029 | \$ - | \$ - | -100.0% |
| Sources of Funds: | | | | | |
| Miscellaneous: | | | | | |
| Interest on Investments | - | (4,133) | - | - | n/a |
| Gain/Loss on Investments | 1,000 | - | - | - | n/a |
| Transfer from: | | | | | |
| General Fund | 187,520 | 187,520 | - | - | n/a |
| LOGT Capital Prj Fund | 335,228 | 335,228 | - | - | n/a |
| Solid Waste Fund | 44,364 | 44,364 | - | - | n/a |
| Total Sources | 568,112 | 562,979 | - | - | n/a |
| Uses of Funds: | | | | | |
| General Government: | | | | | |
| Principal Payments | 552,875 | 552,875 | - | - | n/a |
| Interest Payments | 14,237 | 14,237 | - | - | n/a |
| Miscellaneous Costs | 2,000 | 417 | - | - | n/a |
| Total Uses | 569,112 | 567,528 | - | - | n/a |
| Planned addition to (appropriation of) fund balance | (1,000) | (4,549) | - | - | n/a |
| Ending Fund Balance | \$ 16,028 | \$ 12,480 | \$ - | \$ - | -100.0% |

Capital Improvement Revenue Bond 2010

Fund 237

Description: This fund is used to account for the debt service requirements for the \$4,350,000 in planned bond issues to fund Ironwood renovations, One-Stop Homelessness Center and LED metering. Issued July 13, 2010, final maturity, principal payable annually on October 1 and interest payable semi-annually on October and April 1.

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

Legal Basis: The City Commission adopted Resolution No. 091049 on June 3, 2010.

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

| | FY 2019 Adopted | FY 2019 Actual | FY 2020 Adopted | FY 2021 Proposed | % Change FY20 to FY21 |
|--|--------------------|-------------------|--------------------|---------------------|-----------------------------|
| Beginning Fund Balance | \$ 104,324 | \$ 104,324 | \$ 108,999 | \$ 110,999 | 1.8% |
| Sources of Funds: | | | | | |
| Miscellaneous: | | | | | |
| Interest on Investments | - | 4,675 | - | - | n/a |
| Gain/Loss on Investments | 2,000 | - | 2,000 | 2,000 | 0.0% |
| Transfer from: | | | | | |
| General Fund | 217,408 | 222,317 | 220,921 | 218,416 | -1.1% |
| Total Sources | 219,408 | 226,991 | 222,921 | 220,416 | -1.1% |
| Uses of Funds: | | | | | |
| General Government: | | | | | |
| Principal Payments | 176,064 | 139,628 | 143,119 | 146,609 | 2.4% |
| Interest Payments | 41,344 | 82,689 | 77,801 | 71,807 | -7.7% |
| Miscellaneous Costs | 2,000 | - | - | - | n/a |
| Total Uses | 219,408 | 222,317 | 220,920 | 218,416 | -1.1% |
| Planned addition to (appropriation of) fund balance | - | 4,675 | 2,000 | 2,000 | 0% |
| Ending Fund Balance | \$ 104,324 | \$ 108,999 | \$ 110,999 | \$ 112,999 | 1.8% |

Revenue Refunding Note 2011

Fund 238

| | |
|-----------------|--|
| Description: | This fund is used to account for revenues and expenditures to refinance \$6,230,000 from the FFGFC Bond of 2002. Issued November 1, 2011, final maturity July 1, 2022, principal payable annually on July 1 and interest payable semi-annually January and July 1. |
| Funding Source: | The debt service payment is funded from General Fund. |
| Legal Basis: | The City Commission adopted Resolution No. 110358 on October 20, 2011. |
| Fund Balance: | There are no significant changes in fund balance. |

| | FY 2019 Adopted | FY 2019 Actual | FY 2020 Adopted | FY 2021 Proposed | % Change FY20 to FY21 |
|--|--------------------|-------------------|--------------------|---------------------|-----------------------------|
| Beginning Fund Balance | \$ 5,831 | \$ 5,831 | \$ 12,454 | \$ 12,454 | 0.0% |
| Sources of Funds: | | | | | |
| Miscellaneous: | | | | | |
| Interest on Investments | 2,000 | 7,039 | 2,000 | 2,000 | 0.0% |
| Transfer from: | | | | | |
| General Fund | 691,596 | 691,596 | 691,728 | 691,506 | 0.0% |
| Total Sources | 693,596 | 698,635 | 693,728 | 693,506 | 0.0% |
| Uses of Funds: | | | | | |
| General Government: | | | | | |
| External Legal Services | 2,000 | - | 2,000 | 2,000 | 0.0% |
| Miscellaneous Costs | - | 417 | - | - | n/a |
| Principal Payments | 630,000 | 630,000 | 645,000 | 660,000 | 2.3% |
| Interest Payments | 61,596 | 61,596 | 46,728 | 31,506 | -32.6% |
| Total Uses | 693,596 | 692,013 | 693,728 | 693,506 | 0.0% |
| Planned addition to (appropriation of) fund balance | - | 6,623 | - | - | n/a |
| Ending Fund Balance | \$ 5,831 | \$ 12,454 | \$ 12,454 | \$ 12,454 | 0.0% |

Revenue Note Series 2011A

Fund 239

Description: This fund is used to account for the debt service requirements for the \$3,730,000 in planned bond issues to fund Gainesville Police Headquarters project, arsenic remediation and general park improvements. Issued on December 21, 2011, final maturity October 1, 2021, principal payable annually April 1 and interest payable semi-annually October and April 1.

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

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

Fund Balance: There is no significant change in fund balance.

| | FY 2019 Adopted | | FY 2019 Actual | | FY 2020 Adopted | | FY 2021 Proposed | | % Change FY20 to FY21 |
|--|--------------------|----------------|-------------------|----------------|--------------------|----------------|---------------------|----------------|-----------------------------|
| Beginning Fund Balance | \$ | 16,035 | \$ | 16,035 | \$ | 20,888 | \$ | 22,888 | 9.6% |
| Sources of Funds: | | | | | | | | | |
| Miscellaneous: | | | | | | | | | |
| Interest on Investments | | 2,000 | | 5,269 | | 2,000 | | 2,000 | 0.0% |
| Transfer from: | | | | | | | | | |
| General Fund | | 422,747 | | 433,282 | | 429,007 | | 429,618 | 0.1% |
| Total Sources | | 424,747 | | 438,551 | | 431,007 | | 431,618 | 0.1% |
| Uses of Funds: | | | | | | | | | |
| General Government: | | | | | | | | | |
| Other Contractual Services | | 2,000 | | 417 | | - | | - | n/a |
| Principal Payments | | 390,000 | | 405,000 | | 410,000 | | 420,000 | 2.4% |
| Interest Payments | | 32,747 | | 28,282 | | 19,007 | | 9,618 | -49.4% |
| Total Uses | | 424,747 | | 433,698 | | 429,007 | | 429,618 | 0.1% |
| Planned addition to (appropriation of) fund balance | | - | | 4,853 | | 2,000 | | 2,000 | 0.0% |
| Ending Fund Balance | \$ | 16,035 | \$ | 20,888 | \$ | 22,888 | \$ | 24,888 | 8.7% |

Revenue Refunding Note 2014

Fund 241

| | |
|-----------------|---|
| Description: | This fund is used to account for revenues and expenditures to refinance \$14,715,000 from the CIRB 2005. Issued on February 14, 2014, final maturity October 2025; principal payable annually October 1 and interest payable semi-annually October and April 1. |
| Funding Source: | The debt service payment is funded from the General Fund. |
| Legal Basis: | The City Commission adopted Resolution No. 130549 on February 6, 2014, to authorize the issuance of a refunding note to advance refund this debt service. |
| Fund Balance: | There are no significant changes in fund balance. |

| | FY 2019 Adopted | FY 2019 Actual | FY 2020 Adopted | FY 2021 Proposed | % Change FY20 to FY21 |
|--|--------------------|-------------------|--------------------|---------------------|-----------------------------|
| Beginning Fund Balance | \$ 66,173 | \$ 66,173 | \$ 85,218 | \$ 85,218 | 0.0% |
| Sources of Funds: | | | | | |
| Miscellaneous: | | | | | |
| Interest on Investments | - | 19,462 | - | - | n/a |
| Gain/Loss on Investments | 2,000 | - | - | - | n/a |
| Transfer from: | | | | | |
| General Fund | 1,622,180 | 1,640,920 | 1,637,560 | 1,643,480 | 0.4% |
| Total Sources | 1,624,180 | 1,660,382 | 1,637,560 | 1,643,480 | 0.4% |
| Uses of Funds: | | | | | |
| General Government: | | | | | |
| Principal Payments | 1,355,000 | 1,390,000 | 1,420,000 | 1,460,000 | 2.8% |
| Interest Payments | 267,180 | 250,920 | 217,560 | 183,480 | -15.7% |
| Debt Service Fees | 2,000 | 417 | - | - | n/a |
| Total Uses | 1,624,180 | 1,641,337 | 1,637,560 | 1,643,480 | 0.4% |
| Planned addition to (appropriation of) fund balance | - | 19,045 | - | - | n/a |
| Ending Fund Balance | \$ 66,173 | \$ 85,218 | \$ 85,218 | \$ 85,218 | 0.0% |

Capital Improvement Revenue Bond Series 2014

Fund 242

| | |
|-----------------|--|
| Description: | This fund is used to account for revenues and expenditures to accommodate the debt service requirements of the \$14,535,000 CIRB Series 2014. Issued on December 17, 2014, final maturity October 2034, principal payable annually on October 1 and interest payable semi-annually on October and April 1. |
| Funding Source: | The debt service payment is funded from the General Fund. |
| Legal Basis: | The City Commission adopted Resolutions No. 140477 & No. 140478 on November 20 , 2014. |
| Fund Balance: | There are no significant changes in fund balance. |

| | FY 2019 Adopted | FY 2019 Actual | FY 2020 Adopted | FY 2021 Proposed | % Change FY20 to FY21 |
|--|--------------------|-------------------|--------------------|---------------------|-----------------------------|
| Beginning Fund Balance | \$ 196,456 | \$ 196,456 | \$ 209,860 | \$ 209,860 | 0.0% |
| Sources of Funds: | | | | | |
| Miscellaneous: | | | | | |
| Interest on Investments | 1,500 | 13,404 | - | - | n/a |
| Transfer from: | | | | | |
| General Fund | 874,919 | 886,981 | 884,586 | 885,784 | 0.1% |
| Total Sources | 876,419 | 900,386 | 884,586 | 885,784 | 0.1% |
| Uses of Funds: | | | | | |
| General Government: | | | | | |
| Miscellaneous Fees | 2,000 | - | - | - | n/a |
| Principal Payments | 466,248 | 487,635 | 504,745 | 526,133 | 4.2% |
| Interest Payments | 408,671 | 399,346 | 379,841 | 359,651 | -5.3% |
| Total Uses | 876,919 | 886,981 | 884,586 | 885,784 | 0.1% |
| Planned addition to (appropriation of) fund balance | (500) | 13,404 | - | - | n/a |
| Ending Fund Balance | \$ 195,956 | \$ 209,860 | \$ 209,860 | \$ 209,860 | 0.0% |

Capital Improvement Revenue Refunding Note 2016A

Fund 243

Description: This fund is used to account for revenues and expenditures to accommodate the debt service requirements of the \$11,970,000 refunding notes of FFGFC 2005, FFGFC 2007 and CIRN 2009. Issued on April 15, 2016, final maturity November 2028; principal payable annually on November 1 and interest payable semi-annually on May and November 1.

Funding Source: The debt service payment is funded from the General Fund, Solid Waste and LOGT Capital Project Fund.

Legal Basis: The City Commission adopted Resolution No. 150852 on April 7, 2016.

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

| | FY 2019 Adopted | | FY 2019 Actual | | FY 2020 Adopted | | FY 2021 Proposed | | % Change FY20 to FY21 |
|--|--------------------|----------------|-------------------|----------------|--------------------|------------------|---------------------|------------------|-----------------------------|
| Beginning Fund Balance | \$ | 44,133 | \$ | 37,634 | \$ | 37,695 | \$ | 37,695 | 0.0% |
| Sources of Funds: | | | | | | | | | |
| Miscellaneous: | | | | | | | | | |
| Interest on Investments | | 1,489 | | 478 | | - | | - | n/a |
| Transfer from: | | | | | | | | | |
| General Fund | | 416,894 | | 416,894 | | 804,985 | | 801,447 | -0.4% |
| Solid Waste | | 34,229 | | 34,229 | | 120,877 | | 120,346 | -0.4% |
| Stormwater Management | | 34,229 | | - | | 54,783 | | 54,542 | -0.4% |
| LOGT (341) | | 197,896 | | 197,896 | | 382,119 | | 380,440 | -0.4% |
| Total Sources | | 684,738 | | 649,497 | | 1,362,765 | | 1,356,775 | -0.4% |
| Uses of Funds: | | | | | | | | | |
| General Government: | | | | | | | | | |
| Miscellaneous Fees | | 2,000 | | 417 | | - | | - | n/a |
| Principal Payments | | 430,805 | | 409,222 | | 1,120,000 | | 1,140,000 | 1.8% |
| Interest Payments | | 252,434 | | 239,797 | | 242,765 | | 216,775 | -10.7% |
| Total Uses | | 685,239 | | 649,436 | | 1,362,765 | | 1,356,775 | -0.4% |
| Planned addition to (appropriation of) fund balance | | (501) | | 61 | | - | | - | n/a |
| Ending Fund Balance | \$ | 43,632 | \$ | 37,695 | \$ | 37,695 | \$ | 37,695 | 0.0% |

Capital Improvement Revenue Refunding Note 2016B

Fund 244

| | |
|-----------------|--|
| Description: | This fund is used to account for revenues and expenditures to accommodate the debt service requirements of the \$6,630,000 Series 2016B. Issued on April 15, 2016, final maturity October 2034, principal payable annually on November 1 and interest payable semi-annually on November and May 1. |
| Funding Source: | The debt service payment is funded from the Local Option Gas Tax Capital Projects Fund. |
| Legal Basis: | The City Commission adopted Resolution No. 150852 on April 7, 2016. |
| Fund Balance: | There are no significant changes in fund balance. |

| | FY 2019 Adopted | FY 2019 Actual | FY 2020 Adopted | FY 2021 Proposed | % Change FY20 to FY21 |
|--|--------------------|-------------------|--------------------|---------------------|-----------------------------|
| Beginning Fund Balance | \$ 3,722 | \$ 3,722 | \$ (47) | \$ (47) | 0.0% |
| Sources of Funds: | | | | | |
| Miscellaneous: | | | | | |
| Interest on Investments | - | (3,353) | - | - | n/a |
| Transfer from: | | | | | |
| LOGT (341) | 525,560 | 525,560 | 526,320 | 526,840 | 0.1% |
| Total Sources | 525,560 | 522,207 | 526,320 | 526,840 | 0.1% |
| Uses of Funds: | | | | | |
| General Government: | | | | | |
| Miscellaneous Fees | 2,000 | 417 | - | - | n/a |
| Principal Payments | 380,000 | 380,000 | 390,000 | 400,000 | 2.6% |
| Interest Payments | 145,560 | 145,560 | 136,320 | 126,840 | -7.0% |
| Total Uses | 527,560 | 525,976 | 526,320 | 526,840 | 0.1% |
| Planned addition to (appropriation of) fund balance | (2,000) | (3,769) | - | - | n/a |
| Ending Fund Balance | \$ 1,722 | \$ (47) | \$ (47) | \$ (47) | 0.0% |

Capital Improvement Revenue Note, Series 2017

Fund 245

| | |
|-----------------|---|
| Description: | This fund is used to account for revenues and expenditures to accommodate the debt service requirements of the \$10,500,00 CIRB Series 2017. Issued on April 1, 2018, final maturity October 2037, principal payable annually on October 1 and interest payable semi-annually on April and October 1. |
| Funding Source: | The debt service payment will be funded by the General Fund. |
| Legal Basis: | The City Commission adopted Resolution No. 170477 on November 2, 2017. |
| Fund Balance: | There are no significant changes in fund balance. |

| | FY 2019 Adopted | FY 2019 Actual | FY 2020 Adopted | FY 2021 Proposed | % Change FY20 to FY21 |
|--|--------------------|-------------------|--------------------|---------------------|-----------------------------|
| Beginning Fund Balance | \$ 130,134 | \$ 130,135 | \$ 139,986 | \$ 137,986 | -1.4% |
| Sources of Funds: | | | | | |
| Miscellaneous: | | | | | |
| Interest on Investments | - | 9,851 | - | - | n/a |
| Transfer from: | | | | | |
| General Fund | 610,500 | 685,963 | 684,688 | 683,138 | -0.2% |
| Total Sources | 610,500 | 695,814 | 684,688 | 683,138 | -0.2% |
| Uses of Funds: | | | | | |
| General Government: | | | | | |
| Miscellaneous Fees | 2,000 | - | 2,000 | - | -100.0% |
| Principal Payments | 330,000 | 410,000 | 420,000 | 430,000 | 2.4% |
| Interest Payments | 280,500 | 275,963 | 264,688 | 253,138 | -4.4% |
| Total Uses | 612,500 | 685,963 | 686,688 | 683,138 | -0.5% |
| Planned addition to (appropriation of) fund balance | (2,000) | 9,851 | (2,000) | - | -100.0% |
| Ending Fund Balance | \$ 128,134 | \$ 139,986 | \$ 137,986 | \$ 137,986 | 0.0% |

Capital Improvement Revenue Note of FY 2019

Fund 246

| | |
|-----------------|---|
| Description: | This fund is used to account for revenues and expenditures to accommodate the debt service requirements of the \$10,500,00 CIRB Series 2017. Issued on April 1, 2018, final maturity October 2037, principal payable annually on October 1 and interest payable semi-annually on April and October 1. |
| Funding Source: | The debt service payment will be funded by the General Fund. |
| Legal Basis: | The City Commission adopted Resolution No. 170477 on November 2, 2017. |
| Fund Balance: | There are no significant changes in fund balance. |

| | FY 2019 Adopted | FY 2019 Actual | FY 2020 Adopted | FY 2021 Proposed | % Change FY20 to FY21 |
|--|--------------------|-------------------|--------------------|---------------------|-----------------------------|
| Beginning Fund Balance | \$ - | \$ - | \$ - | \$ 8,535,000 | n/a |
| Sources of Funds: | | | | | |
| Miscellaneous: | | | | | |
| Debt Issuance | - | - | 8,535,000 | - | -100.0% |
| Transfer from: | | | | | |
| General Fund | - | - | - | 663,684 | n/a |
| Total Sources | - | - | 8,535,000 | 663,684 | -92.2% |
| Uses of Funds: | | | | | |
| General Government: | | | | | |
| Principal Payments | - | - | - | 505,000 | n/a |
| Interest Payments | - | - | - | 158,684 | n/a |
| Total Uses | - | - | - | 663,684 | n/a |
| Planned addition to (appropriation of) fund balance | - | - | 8,535,000 | - | -100.0% |
| Ending Fund Balance | \$ - | \$ - | \$ 8,535,000 | \$ 8,535,000 | 0.0% |

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

| Capital Projects Funds | | |
|--|--|---|
| General Capital Projects | Central Fleet Garage Project | CIRN 2009 Bond Capital Projects |
| Public Improvement Construction Fund | Capital Improvement Revenue Bonds of 2005 Capital Projects | Wild Spaces Public Places .5 Cent Sales Tax |
| Greenspace Acquisition | Kennedy Home Acquisition/ Demolition | Wild Space Public Places Land Acquisition |
| FY 1996 Road Improvement | Campus Development Agreement | Senior Recreation Center |
| FFGFC 2002 Capital Projects | Energy Conservation Projects | CIRB 2010 Capital Projects |
| Fifth Ave/Pleasant Street Rehabilitation Project | 5-Cents Local Option Gas Tax (LOGT) Capital Projects | Revenue Note 2011A Capital Projects |
| FFGFC 2005 Capital Projects | Additional 5 Cents LOGT CIRN 2009 Projects | Downtown Parking Garage |
| Depot Avenue Stormwater Facility | Equipment Replacement Fund | CIRB 2014 Capital Projects |
| Facilities Maintenance Recurring Fund | Beazer Settlement Capital Projects | Roadway Resurfacing Program |
| Capital Improvement Revenue Note 2016B | Wild Spaces Public Places Joint Projects | CIRB 2017 Capital Projects |
| Wild Spaces Public Places Sales Tax Fund | Capital Improvement Revenue Note, Series 2019 | Technology Capital Fund |

All Capital Projects Funds
Summary of Revenues and Expenses

| | FY 2019 | | FY 2019 | | FY 2020 | | FY 2021 | | % Change |
|--|-----------|-------------------|-----------|-------------------|-----------|-------------------|-----------|-------------------|---------------|
| | Adopted | | Actual | | Adopted | | Proposed | | FY20 to FY21 |
| Beginning Fund Balance | \$ | 38,971,804 | \$ | 38,668,124 | \$ | 31,801,143 | \$ | 17,678,375 | -44.4% |
| Sources of Funds by Category: | | | | | | | | | |
| Taxes | | 1,900,000 | | 10,234,150 | | 1,900,000 | | 8,400,860 | 342.2% |
| Charges for Services | | - | | 10,800 | | - | | - | n/a |
| Miscellaneous Revenues | | - | | 941,789 | | - | | - | n/a |
| Transfers | | 3,959,026 | | 18,101,673 | | 4,025,482 | | 5,035,601 | 25.1% |
| Use of Fund Balance | | - | | - | | - | | 349,697 | n/a |
| Total Sources | | 5,859,026 | | 29,288,412 | | 5,925,482 | | 13,786,158 | 132.7% |
| Uses of Funds: | | | | | | | | | |
| General Government | | 4,014,511 | | 8,009,213 | | 3,808,327 | | 1,983,095 | -47.9% |
| Public Safety | | 4,048,565 | | 1,893,325 | | 5,108,300 | | 603,300 | -88.2% |
| Transportation | | 11,549,566 | | 8,324,982 | | 6,171,246 | | 2,817,131 | -54.4% |
| Economic Environment | | - | | 306,339 | | - | | - | n/a |
| Human Services | | 598,170 | | 42,188 | | - | | - | n/a |
| Cultural & Recreation | | 507,180 | | 4,958,966 | | 3,344,160 | | 785,082 | -76.5% |
| Transfers to Other Funds | | 1,495,905 | | 12,620,380 | | 1,616,217 | | 1,610,952 | -0.3% |
| Total Uses | | 22,213,898 | | 36,155,393 | | 20,048,249 | | 7,799,559 | -61.1% |
| Planned addition to (appropriation of) fund balance | | (16,354,872) | | (6,866,981) | | (14,122,767) | | 5,986,599 | -335.9% |
| Ending Fund Balance | \$ | 22,616,932 | \$ | 31,801,143 | \$ | 17,678,374 | \$ | 23,315,277 | -24.2% |

General Capital Projects Fund
Fund 302

Description: The General Capital Projects Fund is used to account for the costs of various capital projects not associated with a bond issue or grant funding.

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: 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.

| | FY 2019 Adopted | FY 2019 Actual | FY 2020 Adopted | FY 2021 Proposed | % Change FY20 to FY21 |
|-------------------------------------|---------------------|---------------------|---------------------|---------------------|-----------------------------|
| Beginning Fund Balance | \$ 3,409,611 | \$ 3,407,712 | \$ 1,684,448 | \$ 1,640,471 | -2.6% |
| Sources of Funds: | | | | | |
| Miscellaneous: | | | | | |
| Insurance Recovery | - | 76,000 | - | - | n/a |
| Transfers: | | | | | |
| General Fund (001) | 346,957 | 1,707,666 | 339,903 | 180,500 | -46.9% |
| Use of Fund Balance | - | - | - | 44,543 | n/a |
| Total Sources | 346,957 | 1,783,666 | 339,903 | 225,043 | -33.8% |
| Uses of Funds: | | | | | |
| General Government: | | | | | |
| Custodial Services | 29,511 | 30,016 | 43,977 | 44,543 | 1.3% |
| Bldg 211 Renovations & Improvements | - | 8,816 | - | - | n/a |
| ERP/Technology Investment | - | 46,524 | - | - | n/a |
| Development Services | - | 19,851 | - | - | n/a |
| Catalyst IT build out | - | 30,422 | - | - | n/a |
| Public Safety: | | | | | |
| Fire Station 1 | - | 19,352 | - | - | n/a |
| F/S HVAC, Roof, Plumbing, Electric | - | 3,750 | - | - | n/a |
| GFR Equipment Replacement | 44,370 | 845,884 | - | - | n/a |
| GPD Body Worn Cameras | 81,729 | 380,356 | - | - | n/a |
| GPD Taser Program | 65,717 | 65,717 | - | - | n/a |
| GPD IT Replacement/Supt (Svr Bckp) | 30,000 | - | - | - | n/a |
| GPD Property & Evidence Roof | - | 1,650 | - | - | n/a |
| GPD Incinerator | - | 1,945 | - | - | n/a |
| Neighborhood Notification Tool | - | - | - | 37,500 | n/a |
| GPD Reichert House Fencing | - | - | 31,500 | - | -100.0% |
| Public Works Compound Master Plan | - | - | - | 78,000 | n/a |
| FLEET Electric Charging Stations | - | - | 40,000 | - | -100.0% |
| Transportation: | | | | | |
| TMS Equipment and Installation | - | 142,435 | - | - | n/a |
| Parking Garage Maintenance/Repairs | - | 9,672 | - | - | n/a |
| NW 2nd Street Sidewalk | - | 1,841 | - | - | n/a |

Continued on next page

General Capital Projects Fund
Fund 302

| | FY 2019 Adopted | FY 2019 Actual | FY 2020 Adopted | FY 2021 Proposed | % Change FY20 to FY21 |
|--|---------------------|---------------------|---------------------|---------------------|-----------------------------|
| Uses of Funds (continued): | | | | | |
| Sidewalk Construction (PW)* | 100,000 | 32,680 | - | - | n/a |
| Sidewalk Construction (MOB)* | - | - | 110,000 | - | -100.0% |
| Median Project | 15,000 | 7,679 | - | 15,000 | n/a |
| PW Mast Arm Maintenance | - | 1,845 | - | - | n/a |
| Depot Avenue | - | 70,317 | - | - | n/a |
| MOB ADA Curb Ramp Retrofits | - | - | 50,000 | - | -100.0% |
| MOB Imprv of One-Way Corridors | - | - | 58,403 | - | -100.0% |
| Economic Environment: | | | | | |
| Heartwood Loan | - | 197,624 | - | - | n/a |
| Cultural & Recreation: | | | | | |
| Greentree/Kiwanis Park | - | 1,074 | - | - | n/a |
| Cone Park Upgrades | - | 19,264 | - | - | n/a |
| Boardwalk Replacement | 25,000 | 26,850 | 50,000 | 50,000 | 0.0% |
| Transfers to: | | | | | |
| Technology Cap Imprv Fund (511) | - | 1,518,550 | - | - | n/a |
| Art in Public Places (619) | - | 22,817 | - | - | n/a |
| Total Uses | 391,327 | 3,506,930 | 383,880 | 225,043 | -41.4% |
| Planned addition to (appropriation of) fund balance | (44,370) | (1,723,264) | - | - | n/a |
| Ending Fund Balance | \$ 3,365,241 | \$ 1,684,448 | \$ 1,640,471 | \$ 1,595,928 | -2.7% |

*Funding for this project moved from Public Works (PW) to Mobility (MOB) in FY20.

Public Improvement Construction Fund Capital Projects Fund

Fund 304

| | |
|-----------------|--|
| Description: | The Public Improvement Construction Fund is used to account for the costs of various capital projects funded by the nonrefunding portion of the 1994 Guaranteed Entitlement Revenue & Refunding Bonds (GERRB '94) and interest earnings. |
| Funding Source: | Financing for these capital projects is funded by the nonrefunding portion of the 1994 Guaranteed Entitlement Revenue & Refunding Bonds (GERRB '94) and interest earnings. |
| Legal Basis: | The City Commission adopted Resolution R-94-15. |
| Fund Balance: | This fund is in the process of being closed. Spending in this fund is assigned by management and approved by the City Commission as part of the City's Capital Project Plan. |

| | FY 2019 Adopted | FY 2019 Actual | FY 2020 Adopted | FY 2021 Proposed | % Change FY20 to FY21 |
|--|--------------------|-------------------|--------------------|---------------------|-----------------------------|
| Beginning Fund Balance | \$ 930 | \$ 930 | \$ 960 | \$ 960 | 0.0% |
| Sources of Funds: | | | | | |
| Miscellaneous: | | | | | |
| Interest on Investments | - | 30 | - | - | n/a |
| Total Sources | - | 30 | - | - | n/a |
| Uses of Funds: | | | | | |
| Transportation: | | | | | |
| Total Uses | - | - | - | - | n/a |
| Planned addition to (appropriation of) fund balance | - | 30 | - | - | n/a |
| Ending Fund Balance | \$ 930 | \$ 960 | \$ 960 | \$ 960 | 0.0% |

Greenspace Acquisition & Community Improvement Fund

Fund 306

| | |
|-----------------|--|
| Description: | The Greenspace Acquisition and Community Improvement Fund is used to account for the costs of acquiring undevelopment land and community development improvement projects. This fund was created in 1981 to reserve funds for greenspace acquisitions. |
| Funding Source: | Financing for these capital projects is generally provided by operating transfers from the General and other City Funds and from interest earnings. |
| Legal Basis: | This fund was created in 1981 to reserve funds for greenspace acquisition. In 2016, Commission approved the expenditures within this fund to include Community Improvement projects. |
| Fund Balance: | <p>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.</p> <p>Spending in this fund is assigned by management and approved by the City Commission as part of the City's Capital Project Plan.</p> |

| | FY 2019 Adopted | FY 2019 Actual | FY 2020 Adopted | FY 2021 Proposed | % Change FY20 to FY21 |
|--|--------------------|-------------------|--------------------|---------------------|-----------------------------|
| Beginning Fund Balance | \$ 827,500 | \$ 827,500 | \$ 437,992 | \$ 437,992 | 0.0% |
| Sources of Funds: | | | | | |
| Miscellaneous: | | | | | |
| Interest on Investments | - | 17,335 | - | - | n/a |
| Total Sources | - | 17,335 | - | - | n/a |
| Uses of Funds: | | | | | |
| Cultural & Recreation: | | | | | |
| Hogtown Creek Headwaters Jerecko | - | 2,400 | - | - | n/a |
| Emergency Caution Light Waldo | - | 67,755 | - | - | n/a |
| Natural Resource Mgmt-PRCA | - | 6,688 | - | - | n/a |
| Transfers to: | | | | | |
| Other Funds | - | 330,000 | - | - | n/a |
| Total Uses | - | 406,843 | - | - | n/a |
| Planned addition to (appropriation of) fund balance | - | (389,508) | - | - | n/a |
| Ending Fund Balance | \$ 827,500 | \$ 437,992 | \$ 437,992 | \$ 437,992 | 0.0% |

FY 1996 Road Improvement Fund

Fund 323

Description: The FY 1996 Road Improvement Fund is used to account for the costs of construction and improvements to the City's roads. Adpoted on March 1996 with Resolution No. 951317.

Funding Source: Financing is provided by the FFGFC 1996 Bonds and earnings from interest.

Legal Basis: The City Commission adopted Resolution No. 951317 on March 11, 1996.

Fund Balance: This fund is in the process of being closed.

Spending in this fund is assigned by management and approved by the City Commission as part of the City's Capital Project Plan.

| | FY 2019 Adopted | FY 2019 Actual | FY 2020 Adopted | FY 2021 Proposed | % Change FY20 to FY21 |
|--|--------------------|-------------------|--------------------|---------------------|-----------------------------|
| Beginning Fund Balance | \$ 373 | \$ 373 | \$ (202) | \$ (202) | 0.0% |
| Sources of Funds: | | | | | |
| Miscellaneous: | | | | | |
| Interest on Investments | - | (575) | - | - | n/a |
| Total Sources | - | (575) | - | - | n/a |
| Uses of Funds: | | | | | |
| Transportation: | - | - | - | - | n/a |
| Total Uses | - | - | - | - | n/a |
| Planned addition to (appropriation of) fund balance | - | (575) | - | - | n/a |
| Ending Fund Balance | \$ 373 | \$ (202) | \$ (202) | \$ (202) | 0.0% |

FFGFC 2002 Capital Projects Fund
Fund 328

Description: The FFGFC 2002 Capital Projects Fund is used to account for the all the FFGFC 2002 Bond loan proceeds used for the construction of the Downtown Parking Garage and Fifth Avenue/Pleasant Street projects.

Funding Source: Financing is provided by the FFGFC 2002 Bonds and earnings from interest.

Legal Basis: The City Commission adopted Resolution No. 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.

Spending in this fund is assigned by management and approved by the City Commission as part of the City's Capital Project Plan.

| | FY 2019 | | FY 2019 | | FY 2020 | | FY 2021 | | % Change |
|--|---------|---------|---------|-----------|---------|---------|----------|---------|--------------|
| | Adopted | | Actual | | Adopted | | Proposed | | FY20 to FY21 |
| Beginning Fund Balance | \$ | 375,743 | \$ | 375,743 | \$ | 115,259 | \$ | 115,259 | 0.0% |
| Sources of Funds: | | | | | | | | | |
| Miscellaneous: | | | | | | | | | |
| Interest on Investments | | - | | 7,377 | | - | | - | n/a |
| Total Sources | | - | | 7,377 | | - | | - | n/a |
| Uses of Funds: | | | | | | | | | |
| General Government: | | | | | | | | | |
| Elevator Replacement | | - | | 253,804 | | - | | - | n/a |
| Bldg 211 Renovations & Improvements | | - | | 529 | | - | | - | n/a |
| Public Safety: | | | | | | | | | |
| FS Exhaust System | | - | | 1,846 | | - | | - | n/a |
| Transfers to: | | | | | | | | | |
| Technology Cap Imprv Fund (511) | | - | | 11,681 | | - | | - | n/a |
| Total Uses | | - | | 267,861 | | - | | - | n/a |
| Planned addition to (appropriation of) fund balance | | | | | | | | | |
| | | - | | (260,484) | | - | | - | n/a |
| Ending Fund Balance | \$ | 375,743 | \$ | 115,259 | \$ | 115,259 | \$ | 115,259 | 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 2002 Bonds and earnings from interest.

Legal Basis: The City Commission adopted Resolution No. 002436 on February 25, 2002.

Fund Balance: This fund is in the process of being closed.

Spending in this fund is assigned by management and approved by the City Commission as part of the City's Capital Project Plan.

| | FY 2019 Adopted | FY 2019 Actual | FY 2020 Adopted | FY 2021 Proposed | % Change FY20 to FY21 |
|--|--------------------|-------------------|--------------------|---------------------|-----------------------------|
| Beginning Fund Balance | \$ 8,165 | \$ 8,165 | \$ 8,361 | \$ 8,361 | 0.0% |
| Sources of Funds: | | | | | |
| Miscellaneous: | | | | | |
| Interest on Investments | - | 196 | - | - | n/a |
| Total Sources | - | 196 | - | - | n/a |
| Uses of Funds: | | | | | |
| Transportation: | | | | | n/a |
| Total Uses | - | - | - | - | n/a |
| Planned addition to (appropriation of) fund balance | - | 196 | - | - | n/a |
| Ending Fund Balance | \$ 8,165 | \$ 8,361 | \$ 8,361 | \$ 8,361 | 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 2005 Bonds and earnings from interest, and from transfers from the Federal Law Enforcement Contraband Fund (Fund 109).

Legal Basis: The City Commission adopted Resolution No. 040897 on January 24, 2004.

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

Spending in this fund is assigned by management and approved by the City Commission as part of the City's Capital Project Plan.

| | FY 2019 | | FY 2019 | | FY 2020 | | FY 2021 | % Change |
|--|---------|---------|---------|----------------|---------|--------|-----------|--------------|
| | Adopted | | Actual | | Adopted | | Proposed | FY20 to FY21 |
| Beginning Fund Balance | \$ | 121,103 | \$ | 121,103 | \$ | 19,282 | \$ 19,282 | 0.0% |
| Sources of Funds: | | | | | | | | |
| Miscellaneous: | | | | | | | | |
| Interest on Investments | | - | | 2,831 | | - | - | n/a |
| Total Sources | | - | | 2,831 | | - | - | n/a |
| Uses of Funds: | | | | | | | | |
| Transfers to: | | | | | | | | |
| Trust Funds-General Pension | | - | | 93,927 | | - | - | n/a |
| Technology Cap Imprv Fund (511) | | - | | 10,725 | | - | - | n/a |
| Total Uses | | - | | 104,652 | | - | - | n/a |
| Planned addition to (appropriation of) fund balance | | - | | (101,821) | | - | - | n/a |
| Ending Fund Balance | \$ | 121,103 | \$ | 19,282 | \$ | 19,282 | \$ 19,282 | 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; all funds have been fully drawn as of August 2014.

Legal Basis: The City Commission adopted Resolution No. 001988 on October 22, 2001.

Fund Balance: The reduction of fund balance reflects the completion of projects previously budgeted. Negative fund balance is a result of allocation of investment losses to this fund.

Spending in this fund is restricted to capital projects associated with the Depot Avenue Stormwater Facility.

| | FY 2019 Adopted | FY 2019 Actual | FY 2020 Adopted | FY 2021 Proposed | % Change FY20 to FY21 |
|--|--------------------|-------------------|--------------------|---------------------|-----------------------------|
| Beginning Fund Balance | \$ (2,971) | \$ (2,971) | \$ (5,521) | \$ (5,521) | 0.0% |
| Sources of Funds: | | | | | |
| Miscellaneous: | | | | | |
| Interest on Investments | - | (2,550) | - | - | n/a |
| Total Sources | - | (2,550) | - | - | n/a |
| Uses of Funds: | | | | | |
| Physical Environment: | | | | | |
| Total Uses | - | - | - | - | n/a |
| Planned addition to (appropriation of) fund balance | - | (2,550) | - | - | n/a |
| Ending Fund Balance | \$ (2,971) | \$ (5,521) | \$ (5,521) | \$ (5,521) | 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 proceeds.

Legal Basis: The City Commission adopted Resolution No. 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.

Spending in this fund is assigned by management and approved by the City Commission as part of the City's Capital Project Plan.

| | FY 2019 Adopted | FY 2019 Actual | FY 2020 Adopted | FY 2021 Proposed | % Change FY20 to FY21 |
|--|--------------------|-------------------|--------------------|---------------------|-----------------------------|
| Beginning Fund Balance | \$ 742,392 | \$ 742,392 | \$ 442,664 | \$ 442,664 | 0.0% |
| Sources of Funds: | | | | | |
| Miscellaneous: | | | | | |
| Interest on Investments | - | 17,116 | - | - | n/a |
| Total Sources | - | 17,116 | - | - | n/a |
| Uses of Funds: | | | | | |
| General Government: | | | | | |
| City Hall Renovations | - | 13,346 | - | - | n/a |
| Elevators- OLB, TCA, TCB | - | 85,658 | - | - | n/a |
| Public Safety: | | | | | |
| Fire Station 8 | - | 275 | - | - | n/a |
| Economic Environment: | | | | | |
| Economic Development Prjts | - | 2,876 | - | - | n/a |
| SEGRI | - | 50,216 | - | - | n/a |
| Cultural & Recreation: | | | | | |
| Depot Park - Recreation Project | - | 12,510 | - | - | n/a |
| Reserve Park Planning, Design | - | 46,339 | - | - | n/a |
| Transfers to: | | | | | |
| Technology Cap Imprv Fund (511) | - | 105,623 | - | - | n/a |
| Total Uses | - | 316,844 | - | - | n/a |
| Planned addition to (appropriation of) fund balance | - | (299,728) | - | - | n/a |
| Ending Fund Balance | \$ 742,392 | \$ 442,664 | \$ 442,664 | \$ 442,664 | 0.0% |

Kennedy Homes Acquisition/Demolition Fund

Fund 336

| | |
|-----------------|--|
| Description: | The Kennedy Home Acquisition/Demolition Fund Is used to account for the acquisition of the Kennedy Homes property and has evolved to include its demolition. |
| 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 upon the adoption of Resolution No. 051093. In September 2006, City Commission adopted Resolution No. 060481 to acquire and take ownership of the Kennedy Homes property. |
| Fund Balance: | <p>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.</p> <p>Spending in this fund is assigned by management and approved by the City Commission as part of the City's Capital Project Plan.</p> |

| | FY 2019 Adopted | FY 2019 Actual | FY 2020 Adopted | FY 2021 Proposed | % Change FY20 to FY21 |
|--|--------------------|-------------------|--------------------|---------------------|-----------------------------|
| Beginning Fund Balance | \$ 121,330 | \$ 121,330 | \$ 65,708 | \$ 65,708 | 0.0% |
| Sources of Funds: | | | | | |
| Miscellaneous: | | | | | |
| Gain/Loss on Investments | | | | | n/a |
| Total Sources | - | - | - | - | n/a |
| Uses of Funds: | | | | | |
| Economic Environment: | | | | | |
| Kennedy Homes Demolition | - | 55,622 | - | - | n/a |
| Total Uses | - | 55,622 | - | - | n/a |
| Planned addition to (appropriation of) fund balance | - | (55,622) | - | - | n/a |
| Ending Fund Balance | \$ 121,330 | \$ 65,708 | \$ 65,708 | \$ 65,708 | 0.0% |

Campus Development Agreement Capital Projects Fund
Fund 339

Description: The Campus Development Agreement Fund is used to account for the capital 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 adopted Resolution No. 060100 in July 2006 to approve this agreement which is in accordance to the University Comprehensive Master Plan process in FLA. STAT. § 1013.30.

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.

Spending is restricted based on agreed projects in accordance to the University Comprehensive Master Plan. The agreement imposes no restrictions on the use of interest earnings.

| | FY 2019 Adopted | | FY 2019 Actual | | FY 2020 Adopted | | FY 2021 Proposed | | % Change FY20 to FY21 |
|--|--------------------|-----------|-------------------|-------------|--------------------|-----------|---------------------|-----------|-----------------------------|
| Beginning Fund Balance | \$ | 5,206,213 | \$ | 5,176,851 | \$ | 1,558,927 | \$ | 1,558,927 | 0.0% |
| Sources of Funds: | | | | | | | | | |
| Miscellaneous: | | | | | | | | | |
| Interest on Investments | | - | | 104,385 | | - | | - | n/a |
| Total Sources | | - | | 104,385 | | - | | - | n/a |
| Uses of Funds: | | | | | | | | | |
| General Government: | | | | | | | | | |
| Collaboration in Selection/Hiring w/UF | | - | | 8,049 | | - | | - | n/a |
| Transportation: | | | | | | | | | |
| Sidewalk Construction | | - | | 5,000 | | - | | - | n/a |
| Archer Rd/Gale Lemerand Dr | | 95,532 | | 3,459,411 | | - | | - | n/a |
| Traffic Management System | | - | | 249,848 | | - | | - | n/a |
| Total Uses | | 95,532 | | 3,722,309 | | - | | - | n/a |
| Planned addition to (appropriation of) fund balance | | (95,532) | | (3,617,924) | | - | | - | n/a |
| Ending Fund Balance | \$ | 5,110,681 | \$ | 1,558,927 | \$ | 1,558,927 | \$ | 1,558,927 | 0.0% |

Energy Conservation Capital Projects Fund
Fund 340

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

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

Legal Basis: The City Commission adopted Resolution No. 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.

Spending in this fund is assigned by management and approved by the City Commission as part of the City's Capital Project Plan.

| | FY 2019 Adopted | FY 2019 Actual | FY 2020 Adopted | FY 2021 Proposed | % Change FY20 to FY21 |
|--|--------------------|-------------------|--------------------|---------------------|-----------------------------|
| Beginning Fund Balance | \$ 14,978 | \$ 14,978 | \$ 15,312 | \$ 15,312 | 0.0% |
| Sources of Funds: | | | | | |
| Miscellaneous: | | | | | |
| Interest on Investments | - | 362 | - | - | n/a |
| Total Sources | - | 362 | - | - | n/a |
| Uses of Funds: | | | | | |
| General Government: | | | | | |
| Bldg 211 Renovations & Improvements | - | 27 | - | - | n/a |
| Total Uses | - | 27 | - | - | n/a |
| Planned addition to (appropriation of) fund balance | - | 334 | - | - | n/a |
| Ending Fund Balance | \$ 14,978 | \$ 15,312 | \$ 15,312 | \$ 15,312 | 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 receipt and expenditure of the additional five cent local option gas tax used to fund roadway construction and or improvements. |
| Funding Source: | Financing is provided by the additional 5 cents local option gas tax. |
| Legal Basis: | This tax is authorized by FLA. STAT. § 336.025. An interlocal agreement between Alachua County and the City of Gainesville allocates 40.80% of the proceeds to the City. |
| Fund Balance: | Spending in this fund is restricted to capital projects involving roadway construction including resurfacing, construction, improvements and transportation. |

| | FY 2019 Adopted | FY 2019 Actual | FY 2020 Adopted | FY 2021 Proposed | % Change FY20 to FY21 |
|--|-----------------------|---------------------|-----------------------|-----------------------|-----------------------------|
| Beginning Fund Balance | \$ 1,176,087 | \$ 1,211,328 | \$ 775,050 | \$ (1,428,832) | -284.4% |
| Sources of Funds: | | | | | |
| Taxes: | | | | | |
| LOGT-Additional 5 Cent | 1,900,000 | 2,312,476 | 1,900,000 | 1,900,860 | 0.0% |
| Charges for Services: | | | | | |
| Property Rental | - | 10,800 | - | - | n/a |
| Miscellaneous: | | | | | |
| Interest on Investments | - | 30,846 | - | - | n/a |
| Use of Fund Balance | - | - | - | 61,200 | n/a |
| Total Sources | 1,900,000 | 2,354,122 | 1,900,000 | 1,962,060 | 3.3% |
| Uses of Funds: | | | | | |
| Transportation: | | | | | |
| SW 62nd Blvd Reconstruction | 2,402,800 | 17,877 | - | - | n/a |
| SW 16th Terrace Resurfacing | 72,674 | 485,355 | - | - | n/a |
| NW 16th Ave & NW 2nd St Sig Rplc | 120,000 | 104,660 | - | - | n/a |
| SW 6th St Resurfacing | - | 39,609 | - | - | n/a |
| Depot Avenue | - | 42,723 | - | - | n/a |
| SE 4th Street Reconstruction | - | 10,829 | - | - | n/a |
| NW 8th Avenue Resurfacing | - | 340,663 | - | - | n/a |
| NE 8th Avenue Reconstruction | 293,108 | - | - | - | n/a |
| NE 9th St Reconstruction | - | - | 164,000 | - | -100.0% |
| NW 2nd Street Reconstruction | - | - | 338,000 | - | -100.0% |
| NE 31 Ave Reconstruction | - | - | 375,000 | - | -100.0% |
| N Main St Reconstruction | - | - | 930,000 | - | -100.0% |
| NE 7th St Reconstruction | - | - | 525,000 | - | -100.0% |
| SE 2nd Ave Reconstruction | - | - | 39,000 | - | -100.0% |
| LOGT due to County | - | - | 131,143 | 364,780 | 178.2% |
| Transfer to: | | | | | |
| 2016B (244) | 529,620 | 525,560 | 529,620 | 526,840 | -0.5% |
| CIRN 2016A DSF (243) | 176,658 | 197,896 | 382,119 | 380,440 | -0.4% |
| RTS Fund (450) | 440,000 | 690,000 | 690,000 | 690,000 | 0.0% |
| Debt Service '09 (236) | 335,968 | 335,228 | - | - | n/a |
| Total Uses | 4,370,828 | 2,790,400 | 4,103,882 | 1,962,060 | -52.2% |
| Planned addition to (appropriation of) fund balance | (2,470,828) | (436,278) | (2,203,882) | - | -100.0% |
| Ending Fund Balance | \$ (1,294,741) | \$ 775,050 | \$ (1,428,832) | \$ (1,490,032) | 4.3% |

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 proceeds of the CIRN of 2009 bond issues.

Legal Basis: The City Commission adopted Resolution No. 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.

Spending in this fund is restricted to capital projects involving roadway construction including resurfacing, construction, and improvements.

| | FY 2019 Adopted | FY 2019 Actual | FY 2020 Adopted | FY 2021 Proposed | % Change FY20 to FY21 |
|--|--------------------|-------------------|--------------------|---------------------|-----------------------------|
| Beginning Fund Balance | \$ 611,295 | \$ 611,295 | \$ 625,964 | \$ 625,964 | 0.0% |
| Sources of Funds: | | | | | |
| Miscellaneous: | | | | | |
| Interest on Investments | - | 14,669 | - | - | n/a |
| Total Sources | - | 14,669 | - | - | n/a |
| Uses of Funds: | | | | | |
| Transportation: | | | | | n/a |
| Total Uses | - | - | - | - | n/a |
| Planned addition to (appropriation of) fund balance | - | 14,669 | - | - | n/a |
| Ending Fund Balance | \$ 611,295 | \$ 625,964 | \$ 625,964 | \$ 625,964 | 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: Financing is provided by the Fleet Replacement Fund, CIRB of 2005, Miscellaneous Grants and investment earnings.

Legal Basis: The City Commission approved this project during the June 9, 2008 meeting upon the adoption of Resolution No. 080002.

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

Spending in this fund is assigned by management and approved by the City Commission as part of the City's Capital Project Plan.

| | FY 2019 Adopted | FY 2019 Actual | FY 2020 Adopted | FY 2021 Proposed | % Change FY20 to FY21 |
|--|--------------------|-------------------|--------------------|---------------------|-----------------------------|
| Beginning Fund Balance | \$ 120,601 | \$ 120,601 | \$ 120,669 | \$ 120,669 | 0.0% |
| Sources of Funds: | | | | | |
| Miscellaneous: | | | | | |
| Interest on Investments | - | 68 | - | - | n/a |
| Total Sources | - | 68 | - | - | n/a |
| Uses of Funds: | | | | | |
| Public Safety: | | | | | |
| Total Uses | - | - | - | - | n/a |
| Planned addition to (appropriation of) fund balance | - | 68 | - | - | n/a |
| Ending Fund Balance | \$ 120,601 | \$ 120,669 | \$ 120,669 | \$ 120,669 | 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 proceeds from the CIRN of 2009.

Legal Basis: The City Commission approved this project during the June 9, 2008 meeting upon the adoption of Resolution No. 080002.

Fund Balance: This fund is in the process of being closed.

Spending in this fund is assigned by management and approved by the City Commission as part of the City's Capital Project Plan.

| | FY 2019 Adopted | FY 2019 Actual | FY 2020 Adopted | FY 2021 Proposed | % Change FY20 to FY21 |
|--|--------------------|-------------------|--------------------|---------------------|-----------------------------|
| Beginning Fund Balance | \$ (539) | \$ (539) | \$ (552) | \$ (552) | n/a |
| Sources of Funds: | | | | | |
| Miscellaneous: | | | | | |
| Interest on Investments | - | (13) | - | - | n/a |
| Total Sources | - | (13) | - | - | n/a |
| Uses of Funds: | | | | | |
| Cultural & Recreation: | | | | | |
| Total Uses | - | - | - | - | n/a |
| Planned addition to (appropriation of) fund balance | - | (13) | - | - | n/a |
| Ending Fund Balance | \$ (539) | \$ (552) | \$ (552) | \$ (552) | n/a |

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

Description: The Wild Spaces Public Places (WSPP) 1/2 Cent 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: The WSPP 1/2 cent sales tax was collected from January 1, 2009 to December 12, 2010.

Legal Basis: The City Commission approved these projects during the July 14, 2008 meeting upon the adoption of Resolution No. 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.

WSPP fund are restricted to fund recreation capital projects and the operational costs of new programs created by the WSPP 1/2 sales tax.

| | FY 2019 Adopted | | FY 2019 Actual | | FY 2020 Adopted | | FY 2021 Proposed | | % Change FY20 to FY21 |
|--|--------------------|--------|-------------------|----------|--------------------|-------|---------------------|-------|-----------------------------|
| Beginning Fund Balance | \$ | 36,600 | \$ | 36,600 | \$ | 1,404 | \$ | 1,404 | 0.0% |
| Sources of Funds: | | | | | | | | | |
| Miscellaneous: | | | | | | | | | |
| Interest on Investments | | - | | 626 | | - | | - | n/a |
| Total Sources | | - | | 626 | | - | | - | n/a |
| Uses of Funds: | | | | | | | | | |
| Cultural & Recreation: | | | | | | | | | |
| Nature Parks Boardwalk Repair | | - | | 35,823 | | - | | - | n/a |
| Total Uses | | - | | 35,823 | | - | | - | n/a |
| Planned addition to (appropriation of) fund balance | | - | | (35,196) | | - | | - | n/a |
| Ending Fund Balance | \$ | 36,600 | \$ | 1,404 | \$ | 1,404 | \$ | 1,404 | 0.0% |

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

Description: The Wild Spaces Public Places (WSPP) 1/2 Cent 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: The WSPP 1/2 cent sales tax was collected from January 1, 2009 to December 12, 2010.

Legal Basis: The City Commission approved these projects during the July 14, 2008 meeting upon the adoption of Resolution No. 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.

WSPP fund are restricted to fund purchases of conservation properties and other sensitive properties.

| | FY 2019 Adopted | FY 2019 Actual | FY 2020 Adopted | FY 2021 Proposed | % Change FY20 to FY21 |
|--|--------------------|-------------------|--------------------|---------------------|-----------------------------|
| Beginning Fund Balance | \$ 218,458 | \$ 218,458 | \$ 209,843 | \$ 209,843 | 0.0% |
| Sources of Funds: | | | | | |
| Miscellaneous: | | | | | |
| Interest on Investments | - | 5,137 | - | - | n/a |
| Total Sources | - | 5,137 | - | - | n/a |
| Uses of Funds: | | | | | |
| Cultural & Recreation: | | | | | |
| Land Acquisition Improvements | - | 4,327 | - | - | n/a |
| Crawford-Smith Property | - | 9,425 | - | - | n/a |
| Total Uses | - | 13,752 | - | - | n/a |
| Planned addition to (appropriation of) fund balance | - | (8,615) | - | - | n/a |
| Ending Fund Balance | \$ 218,458 | \$ 209,843 | \$ 209,843 | \$ 209,843 | 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 upon the adoption of Resolution No. 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.

Funds are restricted based on laws and regulations.

| | FY 2019 Adopted | FY 2019 Actual | FY 2020 Adopted | FY 2021 Proposed | % Change FY20 to FY21 |
|--|--------------------|-------------------|--------------------|---------------------|-----------------------------|
| Beginning Fund Balance | \$ 23,209 | \$ 23,209 | \$ 23,766 | \$ 23,766 | 0.0% |
| Sources of Funds: | | | | | |
| Miscellaneous: | | | | | |
| Interest on Investments | - | 557 | - | - | n/a |
| Total Sources | - | 557 | - | - | n/a |
| Uses of Funds: | | | | | |
| Cultural & Recreation: | | | | | |
| Total Uses | - | - | - | - | n/a |
| Planned addition to (appropriation of) fund balance | - | 557 | - | - | n/a |
| Ending Fund Balance | \$ 23,209 | \$ 23,766 | \$ 23,766 | \$ 23,766 | 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 of 2010 and interest earnings.

Funding Source: Financing is provided by the proceeds from the CIRB of 2010.

Legal Basis: The City Commission adopted Resolution No. 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.

Spending in this fund is assigned by management and approved by the City Commission as part of the City's Capital Project Plan.

| | FY 2019 | | FY 2019 | | FY 2020 | | FY 2021 | | % Change |
|--|---------|---------|---------|----------|---------|---------|----------|---------|--------------|
| | Adopted | | Actual | | Adopted | | Proposed | | FY20 to FY21 |
| Beginning Fund Balance | \$ | 686,811 | \$ | 686,811 | \$ | 622,893 | \$ | 622,893 | 0.0% |
| Sources of Funds: | | | | | | | | | |
| Miscellaneous: | | | | | | | | | |
| Interest on Investments | | - | | 18,488 | | - | | - | n/a |
| Total Sources | | - | | 18,488 | | - | | - | n/a |
| Uses of Funds: | | | | | | | | | |
| Human Services: | | | | | | | | | |
| One-Stop Homeless Assistance Ctr | | - | | 42,188 | | - | | - | n/a |
| Transfer to: | | | | | | | | | |
| Technology Cap Imprv Fund (511) | | - | | 40,218 | | - | | - | n/a |
| Total Uses | | - | | 82,406 | | - | | - | n/a |
| Planned addition to (appropriation of) fund balance | | | | | | | | | |
| | | - | | (63,918) | | - | | - | n/a |
| Ending Fund Balance | \$ | 686,811 | \$ | 622,893 | \$ | 622,893 | \$ | 622,893 | 0.0% |

Revenue Note 2011A Capital Project Fund
Fund 349

Description: The Capital Improvement Revenue Bond of 2011A 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 proceeds from the Revenue Note 2011A

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.

Spending in this fund is assigned by management and approved by the City Commission as part of the City's Capital Improvement Plan.

| | FY 2019 | | FY 2019 | | FY 2020 | | FY 2021 | % Change |
|--|---------|-------|---------|---------|---------|-----|----------|--------------|
| | Adopted | | Actual | | Adopted | | Proposed | FY20 to FY21 |
| Beginning Fund Balance | \$ | 4,543 | \$ | 4,544 | \$ | 897 | \$ 897 | 0.0% |
| Sources of Funds: | | | | | | | | |
| Miscellaneous: | | | | | | | | |
| Interest on Investments | | - | | 106 | | - | - | n/a |
| Total Sources | | - | | 106 | | - | - | n/a |
| Uses of Funds: | | | | | | | | |
| Transfer to: | | | | | | | | |
| Technology Cap Imprv Fund (511) | | - | | 3,754 | | - | - | n/a |
| Total Uses | | - | | 3,754 | | - | - | n/a |
| Planned addition to (appropriation of) fund balance | | - | | (3,647) | | - | - | n/a |
| Ending Fund Balance | \$ | 4,543 | \$ | 897 | \$ | 897 | \$ 897 | 0.0% |

Facilities Maintenance Recurring Fund

Fund 351

| | |
|-----------------|--|
| Description: | The scheduled retirement of the OPEB 2005 Bond provided recurring funds to establish and support capital projects funds to be used for ongoing facilities maintenance, replacement of equipment (such as radios, computers, laptops) and resurfacing of residential roads. This fund will be used for capital maintenance of the City's buildings. |
| Funding Source: | Financing is provided by a recurring transfer from the General Fund. |
| Legal Basis: | Spending in this fund is assigned by management and approved by the City Commission as part of the City's Capital Project Plan. |
| Fund Balance: | There are no significant changes in fund balance. |

| | FY 2019 Adopted | FY 2019 Actual | FY 2020 Adopted | FY 2021 Proposed | % Change FY20 to FY21 |
|-------------------------------------|---------------------|---------------------|---------------------|---------------------|-----------------------------|
| Beginning Fund Balance | \$ 1,093,149 | \$ 1,093,149 | \$ 1,142,457 | \$ 1,142,457 | 0.0% |
| Sources of Funds: | | | | | |
| Miscellaneous: | | | | | |
| Interest on Investments | - | 28,218 | - | - | n/a |
| Transfer from: | | | | | |
| General Fund (001) | 562,500 | 562,500 | 562,500 | 509,500 | -9.4% |
| Total Sources | 562,500 | 590,718 | 562,500 | 509,500 | -9.4% |
| Uses of Funds: | | | | | |
| General Government: | | | | | |
| Bldg 211 Renovations & Improvements | - | 13,326 | - | - | n/a |
| ADA Compliance | 25,000 | - | - | - | n/a |
| Facilities Maintenance | 100,000 | 62,030 | 50,000 | 100,000 | 100.0% |
| GTEC Facility Maint & Repair | 10,000 | - | - | - | n/a |
| HVAC, Roof, Plumbing, Electric | - | - | - | 100,000 | n/a |
| T.B. McPherson Rec Center repairs | - | - | - | 34,500 | n/a |
| PW Office roof repair & HVAC | - | - | 230,000 | - | -100.0% |
| Public Safety: | | | | | |
| F/S Exhaust System | 10,250 | 9,165 | - | - | n/a |
| F/S Furnishings Replc | 40,999 | 40,999 | - | - | n/a |
| F/S Repairs & Maintenance | 100,000 | 24,479 | - | - | n/a |
| F/S Facilities Maint & Landscaping | 50,000 | 36,197 | - | 45,000 | n/a |
| F/S Kitchen Equip Replc | - | 30,696 | - | - | n/a |
| Transportation: | | | | | |
| Parking Garage Maint/Repair | 50,000 | 18,026 | - | - | n/a |
| Mast Arms Painting & Maint | 106,553 | 123,929 | - | - | n/a |
| MOB Parking Garage Stair Railings | - | - | 50,000 | - | -100.0% |
| MOB Parking Garage Pvmt Markings | - | - | - | 20,000 | n/a |
| RTS Bus Stop Enhancement Program | - | - | - | 100,000 | n/a |

Continued on next page

Facilities Maintenance Recurring Fund

Fund 351

| | FY 2019 Adopted | FY 2019 Actual | FY 2020 Adopted | FY 2021 Proposed | % Change FY20 to FY21 |
|--|---------------------|---------------------|---------------------|---------------------|-----------------------------|
| Uses of Funds (continued) | | | | | |
| Cultural & Recreation: | | | | | |
| Forest Park - Drainage Improvements | - | - | - | 12,500 | n/a |
| PRCA Forest Park-Drainage & Turf | - | - | - | 12,500 | n/a |
| PRCA NE Pool Slide Pump | - | - | - | 30,000 | n/a |
| Thomas Center repairs | - | - | 64,000 | - | -100.0% |
| PRCA Forest Park- Bollard Rplcmt | - | - | - | 5,000 | n/a |
| PRCA Mickle Pool PVC Liner | - | - | 118,500 | - | -100.0% |
| Westside Pool Dive Tower | - | 50,412 | - | - | n/a |
| W/S Park & Pool Repairs & Imprv | - | 46,700 | - | - | n/a |
| Park Maint & Repairs | 50,000 | 20,481 | 50,000 | 50,000 | 0.0% |
| NE Pool Reno & Shade Struct | - | 64,970 | - | - | n/a |
| Total Uses | 542,802 | 541,410 | 562,500 | 509,500 | -9.4% |
| Planned addition to (appropriation of) fund balance | 19,698 | 49,308 | - | - | n/a |
| Ending Fund Balance | \$ 1,112,847 | \$ 1,142,457 | \$ 1,142,457 | \$ 1,142,457 | 0.0% |

Equipment Replacement Fund

Fund 352

| | |
|-----------------|--|
| Description: | The scheduled retirement of the OPEB 2005 Bond provided recurring funds to establish and support capital projects funds to be used for ongoing facilities maintenance, replacement of equipment (such as radios, computers, laptops) and resurfacing of residential roads. This fund will be used for equipment replacement. |
| Funding Source: | Financing is provided by a recurring transfer from the General Fund. |
| Legal Basis: | Spending in this fund is assigned by management and approved by the City Commission as part of the City's Capital Project Plan. |
| 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. |

| | FY 2019 Adopted | FY 2019 Actual | FY 2020 Adopted | FY 2021 Proposed | % Change FY20 to FY21 |
|-------------------------------|--------------------|-------------------|--------------------|---------------------|-----------------------------|
| Beginning Fund Balance | \$ 1,373,194 | \$ 1,373,194 | \$ 294,535 | \$ 294,535 | 0.0% |
| Sources of Funds: | | | | | |
| Miscellaneous: | | | | | |
| Interest on Investments | - | 41,229 | - | - | n/a |
| Transfer from: | | | | | |
| General Fund (001) | 977,500 | 977,500 | 977,500 | 962,500 | -1.5% |
| Total Sources | 977,500 | 1,018,729 | 977,500 | 962,500 | -1.5% |

Uses of Funds:

General Government:

| | | | | | |
|-------------------------------------|---------|--------|---------|---------|---------|
| UCS VoIP Upgrade | - | 165 | - | - | n/a |
| IT Infrastructure Replc | 75,000 | - | - | - | n/a |
| COM Broadcast Replacement | - | - | 29,200 | 113,000 | 287.0% |
| COM Upgrade TV12 to High Definition | - | - | - | 37,500 | n/a |
| IT Sharepoint Migration | - | - | 11,500 | - | -100.0% |
| IT City Website Update | - | - | 97,000 | 57,200 | -41.0% |
| PC/Equipment Replacement | 125,000 | 59,059 | 150,000 | 110,000 | -26.7% |

Public Safety:

| | | | | | |
|-------------------------------------|---------|---------|---------|---------|---------|
| Vehicle Video Cameras | 130,000 | 171,117 | 28,000 | 101,800 | 263.6% |
| Extrication Equipment | - | - | - | - | n/a |
| Replace GFR Eqpt on Apparatus | 25,000 | 14,866 | - | 175,000 | n/a |
| Replace Kitchen Eqpt F/S 3, 4, 5, 7 | - | 684 | - | - | n/a |
| GPD Smart Phones | - | - | 28,000 | 28,000 | 0.0% |
| Replc Program GPD Laptops | 250,000 | - | - | - | n/a |
| Mobile Data Computer Syst | 25,000 | 26,832 | - | - | n/a |
| GPD Body Worn Cameras | - | - | 110,000 | 110,000 | 0.0% |
| GFR Inventory Mangement System | 20,500 | - | - | - | n/a |
| Portable Radios | 195,000 | 195,000 | - | - | n/a |
| GFR Furnishings & Fixtures | - | - | - | 40,000 | n/a |
| GFR Mobile Breathing Air System | - | - | 16,000 | 16,000 | 0.0% |
| GFR Computer Replacement | - | - | 25,000 | 25,000 | 0.0% |
| GFR EMS & Hazmat MRUs and Trailers | - | - | 45,000 | - | -100.0% |
| GFR Equipment Replacement | - | - | - | 25,000 | n/a |
| Drug Task Force Bldg | - | - | 15,000 | - | -100.0% |

Continued on next page

| Equipment Replacement Fund | | | | | |
|--|---------------------|-------------------|--------------------|---------------------|-----------------------------|
| Fund 352 | | | | | |
| | FY 2019 Adopted | FY 2019 Actual | FY 2020 Adopted | FY 2021 Proposed | % Change FY20 to FY21 |
| Uses of Funds (continued) | | | | | |
| Internal Affairs Bldg | - | - | 10,000 | - | -100.0% |
| GPD Walker Admin Bldg HVAC | - | - | 362,800 | - | -100.0% |
| Transportation: | | | | | |
| PW Loader Grapple | - | - | - | 15,000 | n/a |
| Cultural & Recreation: | | | | | |
| Replace Diving Boards at City Pools | 4,000 | - | - | 4,000 | n/a |
| Playground Equipment | 45,000 | 99,034 | 50,000 | 105,000 | 110.0% |
| Transfer to: | | | | | |
| Technology Cap Imprv Fund (511) | - | 1,530,630 | - | - | n/a |
| Total Uses | 894,500 | 2,097,388 | 977,500 | 962,500 | -1.5% |
| Planned addition to (appropriation of) fund balance | 83,000 | (1,078,659) | - | - | n/a |
| Ending Fund Balance | \$ 1,456,194 | \$ 294,535 | \$ 294,535 | \$ 294,535 | 0.0% |

Roadway Resurfacing Program Fund

Fund 353

| | |
|-----------------|---|
| Description: | The scheduled retirement of the OPEB 2005 Bond provided recurring funds to establish and support capital projects funds to be used for ongoing facilities maintenance, replacement of equipment (such as radios, computers, laptops) and resurfacing of residential roads. This fund will be used for resurfacing of residential roads. |
| Funding Source: | Financing is provided by a recurring transfer from the General Fund and Solid Waste Fund. |
| Legal Basis: | Spending in this fund is assigned by management and approved by the City Commission as part of the City's Capital Project Plan. |
| Fund Balance: | There are no significant changes in fund balance. |

| | FY 2019 Adopted | FY 2019 Actual | FY 2020 Adopted | FY 2021 Proposed | % Change FY20 to FY21 |
|--|--------------------|---------------------|---------------------|---------------------|-----------------------------|
| Beginning Fund Balance | \$ 950,428 | \$ 950,428 | \$ 1,123,163 | \$ 980,055 | -12.7% |
| Sources of Funds: | | | | | |
| Miscellaneous: | | | | | |
| Interest on Investments | - | 39,227 | - | - | n/a |
| Transfer from: | | | | | |
| General Fund (001) | 642,554 | 642,554 | 642,554 | 642,554 | 0.0% |
| Solid Waste Collection (420) | 1,429,515 | 1,429,515 | 1,429,515 | 1,429,515 | 0.0% |
| Use of Fund Balance | - | - | - | 243,954 | n/a |
| Total Sources | 2,072,069 | 2,111,296 | 2,072,069 | 2,316,023 | 9.7% |
| Uses of Funds: | | | | | |
| Human Services: | | | | | |
| Operations | 598,170 | - | - | - | n/a |
| Transportation: | | | | | |
| Road Resurfacing Program | 1,473,899 | 803,372 | 2,200,700 | 2,302,350 | 186.6% |
| Road Resurfacing Projects | - | 1,121,236 | - | - | -100.0% |
| Transfer to: | | | | | |
| S2003A Debt Svc (226) | 13,659 | 13,953 | 14,477 | 13,673 | -2.0% |
| Total Uses | 2,085,728 | 1,938,561 | 2,215,177 | 2,316,023 | 19.5% |
| Planned addition to (appropriation of) fund balance | (13,659) | 172,735 | (143,108) | - | -100.0% |
| Ending Fund Balance | \$ 936,769 | \$ 1,123,163 | \$ 980,055 | \$ 980,055 | -12.7% |

CIRB 2014 Capital Projects
Fund 354

| | |
|-----------------|--|
| Description: | The CIRB 2014 Capital Projects Fund is used to account for the costs associated with various capital projects. |
| Funding Source: | Financing is provided by the proceeds from the FY 2014 Capital Improvement Revenue Bond. |
| Legal Basis: | Spending in this fund is assigned by management and approved by the City Commission as part of the City's Capital Project Plan. |
| 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. |

| | FY 2019 Adopted | FY 2019 Actual | FY 2020 Adopted | FY 2021 Proposed | % Change FY20 to FY21 |
|--|---------------------|---------------------|--------------------|---------------------|-----------------------------|
| Beginning Fund Balance | \$ 1,026,836 | \$ 1,026,836 | \$ 731,844 | \$ 731,844 | 0.0% |
| Sources of Funds: | | | | | |
| Miscellaneous: | | | | | |
| Interest on Investments | - | 26,842 | - | - | n/a |
| Total Sources | - | 26,842 | - | - | n/a |
| Uses of Funds: | | | | | |
| General Government: | | | | | |
| ERP/Technology Investment | - | 2,084 | - | - | n/a |
| Elevator Replacement-OLB,TCA,TCB | - | 4,400 | - | - | n/a |
| Public Safety: | | | | | |
| GFR Fire Station 1 | - | 7,672 | - | - | n/a |
| Fire Rescue Sta Alert System | - | 5,339 | - | - | n/a |
| GPD Incinerator | - | 7,778 | - | - | n/a |
| Transportation: | | | | | |
| Roundabout @ S Main/Depot | - | 40,581 | - | - | n/a |
| NE 2nd Street Project | - | (2,754) | - | - | n/a |
| LED Lighting: Nghbrhd Pilot | - | 9,762 | - | - | n/a |
| Cultural & Recreation: | | | | | |
| Depot Park Park Improvements | - | 5,500 | - | - | n/a |
| Hogtwn Crk Headwtrs Pk, PH II | - | 1,530 | - | - | n/a |
| Clarence Kelly Scoping | - | 9,463 | - | - | n/a |
| Transfer to: | | | | | |
| Art in Public Places Trust (619) | - | 35,944 | - | - | n/a |
| Technology Cap Imprv Fund (511) | - | 194,535 | - | - | n/a |
| Total Uses | - | 321,834 | - | - | n/a |
| Planned addition to (appropriation of) fund balance | - | (294,992) | - | - | n/a |
| Ending Fund Balance | \$ 1,026,836 | \$ 731,844 | \$ 731,844 | \$ 731,844 | 0.0% |

Beazer Settlement Capital Improvement Fund
Fund 355

Description: The Beazer Settlement Fund is used to account for the costs of remediation work associated with the clean-up at the Cabot Carbon/Koppers Superfund Site. On November 20, 2014, the City of Gainesville and Beazer East, Inc. executed a settlement agreement for the City's costs associated with ensuring that a selected remedy would adequately protect the City's primary drinking water source.

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

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

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

The City Commission agreed to use the settlement funds for water and road improvements in the Stephen Foster Neighborhood.

| | FY 2019 Adopted | | FY 2019 Actual | | FY 2020 Adopted | | FY 2021 Proposed | | % Change FY20 to FY21 |
|--|--------------------|--------|-------------------|--------|--------------------|--------|---------------------|--------|-----------------------------|
| Beginning Fund Balance | \$ | 21,249 | \$ | 21,249 | \$ | 21,751 | \$ | 21,751 | 0.0% |
| Sources of Funds: | | | | | | | | | |
| Miscellaneous: | | | | | | | | | |
| Interest on Investments | | - | | 502 | | - | | - | n/a |
| Total Sources | | - | | 502 | | - | | - | n/a |
| Uses of Funds: | | | | | | | | | |
| Transportation: | | | | | | | | | |
| Total Uses | | - | | - | | - | | - | n/a |
| Planned addition to (appropriation of) fund balance | | - | | 502 | | - | | - | n/a |
| Ending Fund Balance | \$ | 21,249 | \$ | 21,751 | \$ | 21,751 | \$ | 21,751 | 0.0% |

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

Fund 356

| | |
|-----------------|---|
| Description: | The Capital Improvement Revenue Note of 2016B Capital Projects Fund is used to account for the costs associated with various capital projects. |
| Funding Source: | The Capital Improvement Revenue Note Series 2016B proceeds will provide funds for the capital projects. |
| Legal Basis: | The City Commission approved this project funding during the April 4, 2016 meeting upon adoption of Resolution No. 150852. |
| 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. Spending in this fund is assigned by management and approved by the City Commission as part of the City's Capital Project Plan. |

| | FY 2019 Adopted | FY 2019 Actual | FY 2020 Adopted | FY 2021 Proposed | % Change FY20 to FY21 |
|--|--------------------|-------------------|--------------------|---------------------|-----------------------------|
| Beginning Fund Balance | \$ 5,481,482 | \$ 5,481,482 | \$ 4,419,083 | \$ 4,419,083 | 0.0% |
| Sources of Funds: | | | | | |
| Miscellaneous: | | | | | |
| Interest on Investments | - | 125,987 | - | - | n/a |
| Total Sources | - | 125,987 | - | - | n/a |
| Uses of Funds: | | | | | |
| Transportation: | | | | | |
| SE 4th St | - | 214,043 | - | - | n/a |
| SW 40th, SW 34th to Archer | - | 974,343 | - | - | n/a |
| Total Uses | - | 1,188,386 | - | - | n/a |
| Planned addition to (appropriation of) fund balance | - | (1,062,399) | - | - | n/a |
| Ending Fund Balance | \$ 5,481,482 | \$ 4,419,083 | \$ 4,419,083 | \$ 4,419,083 | 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: The Capital Improvement Revenue Note Series 2017 proceeds will provide funds for the capital projects.

Legal Basis: The City Commission adopted Resolution No. 170477 on November 2, 2017.

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.

Spending in this fund is assigned by management and approved by the City Commission as part of the City's Capital Project Plan.

| | FY 2019 | | FY 2019 | | FY 2020 | | FY 2021 | | % Change |
|--|---------|-----------|---------|------------------|---------|---------|----------|---------|--------------|
| | Adopted | | Actual | | Adopted | | Proposed | | FY20 to FY21 |
| Beginning Fund Balance | \$ | 4,879,860 | \$ | 4,851,701 | \$ | 254,419 | \$ | 254,419 | 0.0% |
| Sources of Funds: | | | | | | | | | |
| Miscellaneous: | | | | | | | | | |
| Interest on Investments | | - | | 113,784 | | - | | - | n/a |
| Total Sources | | - | | 113,784 | | - | | - | n/a |
| Uses of Funds: | | | | | | | | | |
| Public Safety: | | | | | | | | | |
| GRF Fire Station 1 | | - | | 1,726 | | - | | - | n/a |
| Transfer to: | | | | | | | | | |
| Art in Public Places Trust (619) | | - | | 9,339 | | - | | - | n/a |
| Technology Cap Imprv Fund (511) | | - | | 4,700,000 | | - | | - | n/a |
| Total Uses | | - | | 4,711,065 | | - | | - | n/a |
| Planned addition to (appropriation of) fund balance | | - | | (4,597,282) | | - | | - | n/a |
| Ending Fund Balance | \$ | 4,879,860 | \$ | 254,419 | \$ | 254,419 | \$ | 254,419 | 0.0% |

Wild Spaces Public Places (WSPP) Sales Tax Fund
Fund 358

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

Funding Source: The WSPP 1/2 cent sales tax will be collected from January 1, 2017 to December 31, 2025.

Legal Basis: The Voter Referendum on the Wild Spaces Public Places passed on November 8, 2016 and the collection of the 1/2 cent sales tax began on January 1, 2017. The Wild Spaces Public Places 1/2 cent sales tax collection began January 1, 2017.

Fund Balance: Fund balance includes amounts unspent but budgeted in prior years for ongoing long-term capital projects. Revenue is recognized when it is received and is not budgeted.

WSPP fund are restricted to fund recreation capital projects and the operational costs of new programs created by the WSPP 1/2 sales tax.

| | FY 2019 Adopted | FY 2019 Actual | FY 2020 Adopted | FY 2021 Proposed | % Change FY20 to FY21 |
|-------------------------------|----------------------|---------------------|----------------------|---------------------|-----------------------------|
| Beginning Fund Balance | \$ 10,145,175 | \$ 9,865,675 | \$ 11,690,976 | \$ 9,754,317 | -16.6% |
| Sources of Funds: | | | | | |
| Taxes: | | | | | |
| Wild Spaces Public Places tax | - | 7,921,674 | - | 6,500,000 | n/a |
| Miscellaneous: | | | | | |
| Interest on Investments | - | 289,830 | - | - | n/a |
| Transfer: | | | | | |
| Misc. Special Revenue | - | 15,000 | - | - | n/a |
| Total Sources | - | 8,226,504 | - | 6,500,000 | n/a |

Uses of Funds:

Cultural & Recreation:

| | | | | | |
|-----------------------------------|---------|---------|---------|---------|-------|
| WSPP Contingency 2017-2025 | - | 693,223 | - | - | n/a |
| WSPP Project Management | 333,180 | 441,580 | 436,660 | 516,082 | 18.2% |
| WSPP Clarence Kelly Center | - | 45,792 | - | - | n/a |
| WSPP Citywide Park Design & Trail | - | 74,376 | - | - | n/a |
| WSPP Citywide Signage | - | 50,075 | - | - | n/a |
| WSPP Kiwanis Girl Scout Park | - | 193,067 | - | - | n/a |
| WSPP Greentree Park | - | 168 | - | - | n/a |
| WSPP Reserve Park | - | 558,775 | - | - | n/a |
| WSPP Core Study | - | 23,787 | - | - | n/a |
| WSPP Green Acres | - | 238,086 | - | - | n/a |
| WSPP Morningside | - | 900 | - | - | n/a |
| WSPP Springtree Park | - | 9,385 | - | - | n/a |
| WSPP Lincoln Yard Trail | - | 42,922 | - | - | n/a |
| WSPP City Pools | - | 193,782 | - | - | n/a |
| WSPP Ironwood Upgrades | - | 40,000 | - | - | n/a |
| WSPP Fred Cone Park | - | 299,911 | - | - | n/a |
| WSPP A Quinn Jones Museum | - | 9,403 | - | - | n/a |
| WSPP Thomas Center B | - | 3,583 | - | - | n/a |
| WSPP JJ Finley Neighborhood Park | - | 276,641 | - | - | n/a |

Continued on next page

Wild Spaces Public Places (WSPP) Sales Tax Fund
Fund 358

| | FY 2019 Adopted | FY 2019 Actual | FY 2020 Adopted | FY 2021 Proposed | % Change FY20 to FY21 |
|--|---------------------|----------------------|---------------------|----------------------|-----------------------------|
| Uses of Funds (continued) | | | | | |
| WSPP Hogtown Creek Headwaters Park | - | 35,939 | - | - | n/a |
| WSPP Albert Ray Massey Westside Park | - | (19,705) | - | - | n/a |
| WSPP Northside Park | - | 352,001 | - | - | n/a |
| WSPP Depot Park | - | 54,979 | - | - | n/a |
| WSPP Hippodrome | - | 86,402 | - | - | n/a |
| WSPP Lincoln Park | - | 69,288 | - | - | n/a |
| WSPP NE 31st Ave Park | - | 54,249 | - | - | n/a |
| WSPP Trailheads & Bike Trails | - | 422,595 | - | - | n/a |
| City Pool Locker Room Renovations | - | - | 1,000,000 | - | -100.0% |
| Rosa B. Williams Center Parking Lot | - | - | 100,000 | - | -100.0% |
| Woodland Park Improvements | - | - | 400,000 | - | -100.0% |
| Transfer to: | | | | | |
| Wild Spaces Joint (359) | - | 2,150,000 | - | - | n/a |
| Total Uses | 333,180 | 6,401,203 | 1,936,660 | 516,082 | -73.4% |
| Planned addition to (appropriation of) fund balance | (333,180) | 1,825,301 | (1,936,660) | 5,983,918 | -409.0% |
| Ending Fund Balance | \$ 9,811,995 | \$ 11,690,976 | \$ 9,754,317 | \$ 15,738,235 | 61.3% |

Wild Spaces Public Places Joint Projects w/County Fund
Fund 359

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

Funding Source: The WSPP 1/2 cent sales tax will be collected from January 1, 2017 to December 31, 2025.

Legal Basis: The Voter Referendum on the Wild Spaces Public Places passed on November 8, 2016 and the collection of the 1/2 cent sales tax began on January 1, 2017. The Wild Spaces Public Places 1/2 cent sales tax collection began January 1, 2017. The City Commission with joint efforts with the County must approve each project.

Fund Balance: Fund balance includes amounts unspent but budgeted in prior years for ongoing long-term capital projects. Revenue is recognized when it is received and is not budgeted.

WSPP fund are restricted to fund recreation capital projects and the operational costs of new programs created by the WSPP 1/2 sales tax.

| | FY 2019 Adopted | | FY 2019 Actual | | FY 2020 Adopted | | FY 2021 Proposed | | % Change FY20 to FY21 |
|--|--------------------|----------------|-------------------|------------------|--------------------|------------------|---------------------|------------------|-----------------------------|
| Beginning Fund Balance | \$ | 297,557 | \$ | 297,557 | \$ | 2,277,280 | \$ | 1,202,280 | -47.2% |
| Sources of Funds: | | | | | | | | | |
| Miscellaneous: | | | | | | | | | |
| Interest on Investments | | - | | 6,941 | | - | | - | n/a |
| Transfers: | | | | | | | | | |
| Wild Spaces (358) | | - | | 2,150,000 | | - | | - | n/a |
| Total Sources | | - | | 2,156,941 | | - | | - | n/a |
| Uses of Funds: | | | | | | | | | |
| Cultural & Recreation: | | | | | | | | | |
| WSPP Sweetwater Recreation Trail | | - | | 32,025 | | - | | - | n/a |
| WSPP Prairie Tower Interlocal Grant | | - | | 145,193 | | - | | - | n/a |
| Sweetwater Recreational Trail | | - | | - | | 1,075,000 | | - | -100.0% |
| Total Uses | | - | | 177,218 | | 1,075,000 | | - | -100.0% |
| Planned addition to (appropriation of) fund balance | | - | | 1,979,723 | | (1,075,000) | | - | -100.0% |
| Ending Fund Balance | \$ | 297,557 | \$ | 2,277,280 | \$ | 1,202,280 | \$ | 1,202,280 | 0.0% |

Capital Improvement Revenue Note, Series 2019 Capital Projects Fund
Fund 360

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

Funding Source: Financing is provided by the proceeds from the CIRN, Series 2009.

Legal Basis: The City Commission adopted Resolution No. 190424 on October 3, 2019.

Fund Balance: Funding was approved during FY19; however, the revenue note was issued in FY20.
•Collection of revenue will appear in presentation of **FY 2020 Actuals** in future budget documents.

Spending in this fund is assigned by management and approved by the City Commission as part of the City's Capital Project Plan.

| | FY 2019 Adopted | FY 2019 Actual | FY 2020 Adopted | FY 2021 Proposed | % Change FY20 to FY21 |
|--|----------------------------|---------------------------|----------------------------|-----------------------------|--------------------------------------|
| Beginning Fund Balance | \$ - | \$ - | \$ - | \$ (8,663,990)* | n/a |
| Sources of Funds: | | | | | |
| Miscellaneous: | | | | | |
| Interest on Investments | - | - | - | - | n/a |
| Transfer from: | | | | | |
| Debt Service Fund | - | - | - | - | n/a |
| WSPP Fund (358) | | - | - | - | n/a |
| CIRN of FY20 (246) | | - | - | - | n/a |
| Total Sources | - | - | - | - | n/a |
| Uses of Funds: | | | | | |
| General Government: | | | | | |
| City Hall Roof Replacement | - | - | 606,000 | - | -100.0% |
| City Hall Renovations | 2,500,000 | - | - | - | n/a |
| Dept-wide Radio Replacement | 1,150,000 | - | 1,150,000 | - | -100.0% |
| Capital Projects | - | - | 1,270,990 | - | -100.0% |
| Public Safety: | | | | | |
| Ada Compliance Projects | - | - | 731,000 | - | -100.0% |
| GPD Body Worn Camera Initiative | 300,000 | - | 1,000,000 | - | -100.0% |
| Fire Station 5 Feasibility Study | 209,010 | - | - | - | n/a |
| New Fire Station 9 | 1,500,000 | - | 1,500,000 | - | -100.0% |
| New Fire Ladder Truck | - | - | 1,206,000 | - | -100.0% |
| GFR Equipment Replacement | 970,990 | - | - | - | n/a |
| Transportation: | | | | | |
| LED Streetlight Upgrd w/SMART Ltg | 6,820,000 | - | 1,200,000 | - | -100.0% |
| Cultural & Recreation: | | | | | |
| Brick Streets Evaluation | 50,000 | - | - | - | n/a |
| Total Uses | 13,500,000 | - | 8,663,990 | - | -100.0% |
| Planned addition to (appropriation of) fund balance | (13,500,000) | - | (8,663,990) | - | -100.0% |
| Ending Fund Balance | \$ (13,500,000) | \$ - | \$ (8,663,990)* | \$ - | -100.0% |

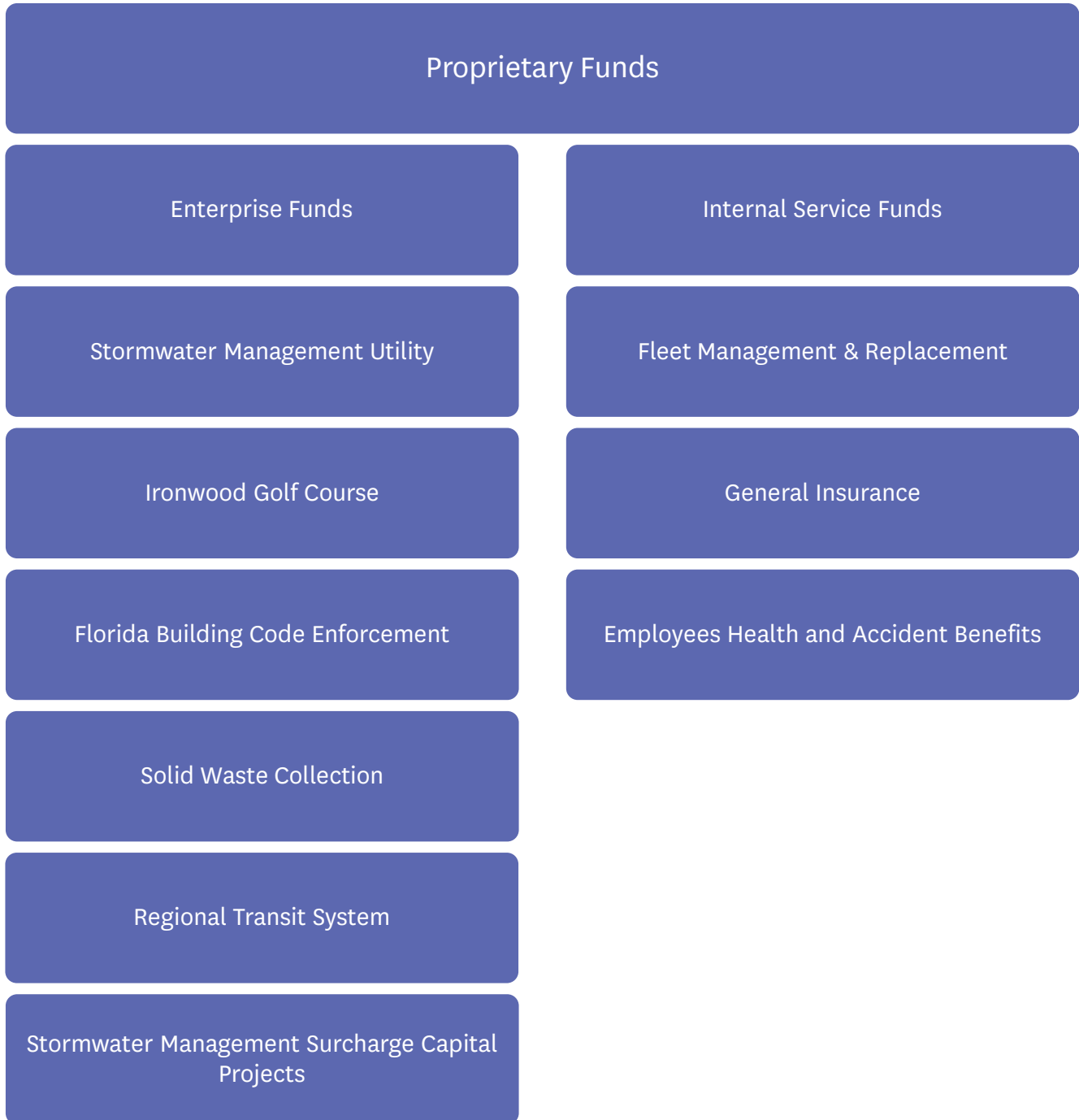
Technology Capital Improvement Fund
Fund 511

| | |
|-----------------|---|
| Description: | The Technology Capital Improvement Fund will be used to account for the costs associated with various capital projects. |
| Funding Source: | Financing for this fund is generally provided by operating transfers from other funds of the City and interest |
| Legal Basis: | Spending in this fund is assigned by management and approved by the City Commission as part of the City's Capital Project Plan. |
| Fund Balance: | There are no significant changes in fund balance. |

| | FY 2019 Adopted | FY 2019 Actual | FY 2020 Adopted | FY 2021 Proposed | % Change FY20 to FY21 |
|--|--------------------|---------------------|---------------------|---------------------|-----------------------------|
| Beginning Fund Balance | \$ - | \$ - | \$ 3,122,070 | \$ 3,065,920 | -1.8% |
| Sources of Funds: | | | | | |
| Miscellaneous: | | | | | |
| Interest on Investments | - | (23,762) | - | - | n/a |
| Transfers from: | | | | | |
| CIRB of 2010 (348) | - | 40,218 | - | - | n/a |
| General Fund (001) | - | 2,501,222 | 73,510 | 1,311,032 | 1683.5% |
| Revenue Note 2011A (349) | - | 3,754 | - | - | n/a |
| CIRB of 2017 (357) | - | 4,700,000 | - | - | n/a |
| Equip Replacement Fund (352) | - | 1,530,630 | - | - | n/a |
| General Capital Imprv Fund (302) | - | 1,518,550 | - | - | n/a |
| CIRB of 2014 (354) | - | 194,535 | - | - | n/a |
| CIRB of 2005 Capital Proj Fund (335) | - | 105,623 | - | - | n/a |
| FFGFC 2005 Capital Proj Fund (332) | - | 10,725 | - | - | n/a |
| FFGFC 2002 Capital Proj Fund (328) | - | 11,681 | - | - | n/a |
| Total Sources | - | 10,593,176 | 73,510 | 1,311,032 | 1683.5% |
| Uses of Funds: | | | | | |
| General Government: | | | | | |
| IT-Contract | - | 1,232,522 | - | 1,232,522 | n/a |
| UCS VoIP Upgrade | - | 10,333 | - | - | n/a |
| IT Infrastructure Replacement | - | 57,304 | - | - | n/a |
| E/Gov Software and Hardware | - | 326 | - | - | n/a |
| PC Replacement Plan | - | 5,075 | - | - | n/a |
| Citywide Radio Replacement | - | 738,069 | - | - | n/a |
| Bandwidth | - | 4,710 | 73,510 | 78,510 | 6.8% |
| ERP/Technology Investment | - | 5,088,590 | 56,150 | (2,680) | -104.8% |
| Transfer to: | | | | | |
| Technology Admin Fund (510) | - | 100,000 | - | - | n/a |
| Prior Year Adjustment | - | 234,177 | - | - | n/a |
| Total Uses | - | 7,471,106 | 129,660 | 1,308,352 | 909.1% |
| Planned addition to (appropriation of) fund balance | - | 3,122,070 | (56,150) | 2,680 | -104.8% |
| Ending Fund Balance | \$ - | \$ 3,122,070 | \$ 3,065,920 | \$ 3,068,600 | 0.1% |

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

| | FY 2019 Adopted | FY 2019 Actual | FY 2020 Adopted | FY 2021 Proposed | % Change FY20 to FY21 |
|--|--------------------|-------------------|--------------------|---------------------|-----------------------------|
| Beginning Net Position | \$ 147,020,587 | \$ 116,318,695 | \$ 110,342,675 | \$ 100,170,614 | -9.2% |
| Sources of Funds by Category: | | | | | |
| Taxes | 2,084,289 | 2,300,770 | 2,084,289 | 1,747,854 | -16.1% |
| Permits, Fees, Assessments | 3,883,363 | 4,321,918 | 3,625,230 | 3,311,886 | -8.6% |
| Intergovernmental | 6,896,044 | 10,039,528 | 6,425,133 | 12,941,092 | 101.4% |
| Charges for Services | 34,596,992 | 34,505,470 | 34,314,522 | 34,464,043 | 0.4% |
| Miscellaneous Revenues | 34,329,144 | 31,194,474 | 32,294,497 | 32,769,984 | 1.5% |
| Internal Service | 13,427,955 | 13,138,338 | 13,693,142 | 14,413,911 | 5.3% |
| Transfers In | 1,984,868 | 2,275,053 | 1,123,400 | 1,316,240 | 17.2% |
| Use of Net Position | - | - | - | 6,479,931 | n/a |
| Total Sources | 97,202,655 | 97,775,550 | 93,560,213 | 107,444,941 | 14.8% |
| Uses of Funds: | | | | | |
| General Government | 39,323,075 | 48,417,951 | 41,444,753 | 43,081,999 | 4.0% |
| Public Safety | 3,287,717 | 2,974,817 | 3,451,273 | 4,035,107 | 16.9% |
| Physical Environment | 15,337,881 | 14,810,354 | 15,831,787 | 16,163,810 | 2.1% |
| Transportation | 31,210,680 | 30,158,174 | 32,774,115 | 33,116,364 | 1.0% |
| Human Services | 440,285 | 438,819 | 454,842 | 440,189 | -3.2% |
| Cultural & Recreation | 1,552,606 | 1,565,658 | 33,640 | 51,451 | 52.9% |
| Transfers to Other Funds | 2,778,998 | 3,164,701 | 2,965,814 | 3,065,184 | 3.4% |
| Internal Service Expenses | 6,149,449 | 2,221,097 | 6,776,048 | 6,573,776 | -3.0% |
| Total Uses | 100,080,691 | 103,751,570 | 103,732,273 | 106,527,880 | 2.7% |
| Planned addition to (appropriation of) Net Position | (2,878,036) | (5,976,020) | (10,172,061) | 917,061 | -109.0% |
| Total Net Assets | \$ 144,142,551 | \$ 110,342,675 | \$ 100,170,614 | \$ 94,607,744 | -5.6% |

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 designed to maintain, replace and expand the City's stormwater-related infrastructure.

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.

Net Position: There are no significant changes in Net Position.

Spending in this fund is restricted to stormwater-related infrastructure.

| | FY 2019 Adopted | FY 2019 Actual | FY 2020 Adopted | FY 2021 Proposed | % Change FY20 to FY21 |
|-------------------------------------|--------------------|-------------------|--------------------|---------------------|-----------------------------|
| Beginning Net Position | \$ 41,321,310 | \$ 32,611,055 | \$ 31,315,045 | \$ 30,345,677 | -3.1% |
| Sources of Funds: | | | | | |
| Intergovernmental: | | | | | |
| County Contribution | - | 150,659 | - | - | n/a |
| St Grant-Physical Environment | - | 108,412 | - | - | n/a |
| Charges for Services: | | | | | |
| Stormwater Mgmt Fees | 6,602,200 | 7,372,307 | 6,932,310 | 7,327,549 | 5.7% |
| Miscellaneous: | | | | | |
| Interest on Investments | - | (109,756) | - | - | n/a |
| Disposition Of Fixed Assets | - | 46,416 | - | - | n/a |
| Other Miscellaneous | 5,990 | 6,835 | 5,990 | 5,990 | 0.0% |
| Transfers: | | | | | |
| Use of Net Position | - | - | - | 625,996 | n/a |
| Total Sources | 6,608,190 | 7,574,873 | 6,938,300 | 7,959,535 | 14.7% |
| Uses of Funds: | | | | | |
| Physical Environment: | | | | | |
| Public Works Administration | 143,196 | 176,912 | 389,241 | 293,226 | -24.7% |
| Engineering Services | 609,415 | 493,609 | 455,670 | 448,698 | -1.5% |
| Operations - Support Svcs | 317,407 | 318,857 | 282,928 | 337,433 | 19.3% |
| Street Sweeping Section | 689,677 | 822,604 | 770,510 | 772,394 | 0.2% |
| Vegetative Management | 243,218 | 158,875 | 246,846 | 246,672 | -0.1% |
| Watercourse Maintenance | 2,662,447 | 2,422,661 | 3,073,349 | 3,041,870 | -1.0% |
| Closed Watercourse Maint | - | 3,405 | 3,809 | - | n/a |
| Environmental Management | 1,963,527 | 1,994,203 | 1,864,887 | 1,980,020 | 6.2% |
| NPDES Project | 36,900 | 505,672 | 29,199 | 38,902 | 33.2% |
| Transportation: | | | | | |
| Streets Special Projects | - | 4,630 | - | - | n/a |
| Right of Way Maintenance | - | 527 | - | - | n/a |
| Transportation & Strategic Planning | 250,369 | 141,382 | 183,293 | 104,691 | -42.9% |
| GIS Services | - | - | - | 81,382 | n/a |
| Human Services: | | | | | |
| Mosquito Control | 440,285 | 438,819 | 454,842 | 440,189 | -3.2% |

Continued on next page

Stormwater Management Utility

Fund 413

| | FY 2019 Adopted | FY 2019 Actual | FY 2020 Adopted | FY 2021 Proposed | % Change FY20 to FY21 |
|--|--------------------|-------------------|--------------------|---------------------|-----------------------------|
| Uses of Funds (Continued): | | | | | |
| Internal Services: | | | | | |
| SMU-Depreciation | - | (1,189,446) | - | - | n/a |
| Transfers to: | | | | | |
| POB 2003A (226) | 86,185 | 94,052 | 98,311 | 119,515 | 21.6% |
| CIRN 2016A DSF (243) | - | - | 54,783 | 54,542 | -0.4% |
| Prior Year Adjustments | - | 2,484,122 | - | - | n/a |
| Total Uses | 7,442,626 | 8,870,883 | 7,907,668 | 7,959,535 | 0.7% |
| Planned addition to (appropriation of) Net Position | (834,436) | (1,296,010) | (969,368) | - | n/a |
| Total Net Assets | \$ 40,486,874 | \$ 31,315,045 | \$ 30,345,677 | \$ 29,719,681 | -2.1% |

Stormwater Management Surcharge Capital Projects

Fund 414

Description: The Stormwater Management Utility Fund is used to account for revenues and expenditures relating to the operations of the Stormwater Management Program designed to maintain, replace and expand the City's stormwater-related infrastructure.

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.

Net Position: Change in Net Position is due to the transfer to the Miscellaneous Grants fund.

Spending in this fund is restricted to stormwater-related infrastructure.

| | FY 2019 Adopted | FY 2019 Actual | FY 2020 Adopted | FY 2021 Proposed | % Change FY20 to FY21 |
|--|---------------------|---------------------|---------------------|---------------------|-----------------------------|
| Beginning Net Position | \$ 3,639,524 | \$ 3,659,614 | \$ 3,288,453 | \$ 4,422,411 | 34.5% |
| Sources of Funds: | | | | | |
| Charges for Services: | | | | | |
| Stormwater Mgmt Fees | 1,189,200 | 1,404,249 | 1,248,660 | 1,248,660 | 0.0% |
| Miscellaneous: | | | | | |
| Interest on Investments | 150,000 | 206,623 | 150,000 | 150,000 | 0.0% |
| Total Sources | 1,339,200 | 1,610,872 | 1,398,660 | 1,398,660 | 0.0% |
| Uses of Funds: | | | | | |
| Physical Environment: | | | | | |
| FEMA-Tumblin Creek Sediment | - | 65,880 | - | - | n/a |
| Hatchitt/Forest Creek - BMAP | - | 73,972 | - | - | n/a |
| Paynes Prairie Sheetflow | - | 486,518 | - | - | n/a |
| Minor Stormwater Projects | 665,000 | 200,917 | - | - | n/a |
| Hatchitt/Forest Creek-Brittany Est | 281,869 | - | - | - | n/a |
| Hatchitt/Forrest Creek-BMAP Ph II | 204,996 | 91,825 | - | - | n/a |
| Mosquito Control ATV | - | 15,000 | - | - | n/a |
| Mosquito Control Lab Addition | - | 34,560 | - | - | n/a |
| Map Room Files | 1,229 | 29,476 | - | - | n/a |
| Anglewood Levee Improvements | - | - | 100,000 | 573,500 | 473.5% |
| Hogtown Creek Flood Ins Update | - | - | - | 200,000 | n/a |
| Depot Ave Stormwater Fac. | - | 10,000 | - | - | n/a |
| Transportation: | | | | | |
| SE 4th Street | - | 535,479 | - | - | n/a |
| Internal Services: | | | | | |
| SMU-Depreciation | - | (59,282) | - | - | n/a |
| Transfers: | | | | | |
| Misc Grant Funds (115) | - | 330,782 | - | - | n/a |
| POB 2003A (226) | 1,777 | 2,667 | 463 | 14 | -96.9% |
| Depot SW Park-DSF (229) | 164,239 | 164,239 | 164,239 | 164,239 | 0.0% |
| Total Uses | 1,319,110 | 1,982,033 | 264,702 | 937,753 | 254.3% |
| Planned addition to (appropriation of) Net Position | 20,090 | (371,161) | 1,133,958 | 460,907 | -59.4% |
| Total Net Assets | \$ 3,659,614 | \$ 3,288,453 | \$ 4,422,411 | \$ 4,883,318 | 10.4% |

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: | Funding for this fund is from user fees of the golf course and facilities, including green fees, cart rentals, concessions, driving range, facility rentals and miscellaneous golf course related revenue. |
| Legal Basis: | Each year the City Commission approves this allocation through the annual budget process. |
| Net Position: | Ironwood operations were transferred into the General Fund starting October 1, 2019. Ironwood surcharge fund will remain in effect to pay debt service in FY20 and beyond. |

| | FY 2019 Adopted | FY 2019 Actual | FY 2020 Adopted | FY 2021 Proposed | % Change FY20 to FY21 |
|-------------------------------|--------------------|-------------------|--------------------|---------------------|-----------------------------|
| Beginning Net Position | \$ (216,360) | \$ (518,425) | \$ (565,108) | \$ (445,272) | -21.2% |
| Sources of Funds: | | | | | |
| Charges for Services: | | | | | |
| Green Fees | 312,515 | 284,550 | - | - | n/a |
| Cart Rentals | 174,521 | 141,898 | - | - | n/a |
| Pro Shop Sales | 66,679 | 67,742 | - | - | n/a |
| Driving Range | 39,887 | 75,552 | - | - | n/a |
| Concessions | 153,432 | 192,939 | - | - | n/a |
| Golf Lessons | - | 11,874 | - | - | n/a |
| Facility Rental | 15,052 | 20,329 | - | - | n/a |
| Capital Surcharge | 160,186 | 140,565 | 153,000 | 153,000 | 0.0% |
| Cash Overage/Shortage | - | 41 | - | - | n/a |
| Miscellaneous Revenues: | | | | | |
| Handicap Service | 1,544 | 874 | - | - | n/a |
| Interest of Investment | - | (26,854) | - | - | n/a |
| Other Miscellaneous Rev | - | 934 | - | - | n/a |
| Transfers from: | | | | | |
| Ironwood Surcharge Fund (417) | 95,065 | 95,065 | 95,521 | 94,438 | -1.1% |
| General Fund (001) | 799,700 | 799,700 | 20 | - | n/a |
| Total Sources | 1,818,581 | 1,805,210 | 248,541 | 247,438 | -0.4% |

Uses of Funds:

Cultural & Recreation:

| | | | | | |
|------------------------------|---------|---------|--------|--------|-------|
| Golf Course Administration | 687,235 | 504,844 | - | - | n/a |
| Pro Shop | 28,329 | 54,320 | - | - | n/a |
| Concessions | 110,874 | 195,546 | - | - | n/a |
| Maintenance | 519,993 | 535,115 | - | - | n/a |
| Operations | 79,423 | 228,590 | - | - | n/a |
| Golf Course Depreciation | 89,207 | - | - | - | n/a |
| Golf Cart Replacement | - | - | - | 19,977 | n/a |
| Clubhouse Improvements | - | 7,169 | - | - | n/a |
| Golf Cart-Loan Repayment | - | 847 | - | - | n/a |
| Back 9 Restroom Improvements | - | 3,475 | - | - | n/a |
| CIRB 2010 Debt Repayment | 37,545 | 35,753 | 33,640 | 31,474 | -6.4% |

Continued on next page

Ironwood Golf Course
Fund 415 & 417 & 418

| | FY 2019 Adopted | FY 2019 Actual | FY 2020 Adopted | FY 2021 Proposed | % Change FY20 to FY21 |
|--|--------------------|-------------------|--------------------|---------------------|-----------------------------|
| Uses of Funds (Continued): | | | | | |
| Transfers to: | | | | | |
| Ironwood Renovation (417) | 95,065 | 95,065 | 95,065 | 94,438 | -0.7% |
| POB 2003A (226) | 5,736 | 6,082 | - | - | n/a |
| Prior Year Adjustments | - | 185,087 | - | - | n/a |
| Total Uses | 1,653,407 | 1,851,893 | 128,705 | 145,888 | 13.4% |
| Planned addition to (appropriation of) Net Position | 165,174 | (46,683) | 119,836 | 101,549 | -15.3% |
| Total Net Assets | \$ (51,186) | \$ (565,108) | \$ (445,272) | \$ (343,723) | -22.8% |

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.

Net Position: Permit issuances are projected to decline over the next two years resulting in a projected decrease in Net Position.
Fund balance is restricted for use on expenses related to enforcement of the Florida Building Code.

| | FY 2019 Adopted | FY 2019 Actual | FY 2020 Adopted | FY 2021 Proposed | % Change FY20 to FY21 |
|--|---------------------|---------------------|---------------------|---------------------|-----------------------------|
| Beginning Net Position | \$ 5,819,008 | \$ 3,885,703 | \$ 3,506,366 | \$ 2,186,932 | -37.6% |
| Sources of Funds: | | | | | |
| Permits, Fees, Assessments: | | | | | |
| Building Permits | 2,063,645 | 2,611,085 | 1,960,463 | 1,780,320 | -9.2% |
| Miscellaneous Permits | 13,636 | 9,235 | 13,363 | 13,096 | -2.0% |
| Contractors Exam Fees | 543 | 1,416 | 532 | 522 | -2.0% |
| Special Inspection Fees | 60,570 | - | 54,513 | 49,062 | -10.0% |
| Electric Plumbing & Gas Pts | 592,525 | 273,466 | 444,394 | 333,295 | -25.0% |
| Street Graphics Inspections | 16,559 | 4,643 | 16,228 | - | n/a |
| Competency Renewals | 7,396 | 5,191 | 7,248 | 7,103 | -2.0% |
| Miscellaneous Revenues: | | | | | |
| Gain/Loss on Investments | 75,384 | 161,230 | 75,384 | 75,384 | 0.0% |
| Planning & Dev Admin | - | (8) | - | - | n/a |
| Use of Net Position | - | - | - | 2,092,834 | n/a |
| Total Sources | 2,830,258 | 3,066,258 | 2,572,125 | 4,351,615 | 69.2% |
| Uses of Funds: | | | | | |
| General Government: | | | | | |
| Planning & Dev Admin | 140,353 | 51,767 | 381,678 | 248,958 | -34.8% |
| Planning | - | 66 | - | - | n/a |
| Public Safety: | | | | | |
| Building Inspection | 3,287,717 | 2,974,817 | 3,451,273 | 4,035,107 | 16.9% |
| Transfers to: | | | | | |
| POB 2003A (226) | 50,054 | 50,304 | 58,607 | 67,550 | 15.3% |
| Prior Year Adjustments | - | 368,641 | - | - | n/a |
| Total Uses | 3,478,124 | 3,445,595 | 3,891,559 | 4,351,615 | 11.8% |
| Planned addition to (appropriation of) Net Position | (647,866) | (379,337) | (1,319,434) | - | n/a |
| Total Net Assets | \$ 5,171,142 | \$ 3,506,366 | \$ 2,186,932 | \$ 94,098 | -95.7% |

Solid Waste Collection Fund

Fund 420

| | |
|-----------------|---|
| Description: | To account for the City's refuse and recycling collection operations. The refuse and recycling collections are performed by private contractors and are funded through user fees. |
| 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. |
| Net Position: | Change in Net Position is due to the decrease in Refuse Collection operating expenses. |

| | FY 2019 Adopted | FY 2019 Actual | FY 2020 Adopted | FY 2021 Proposed | % Change FY20 to FY21 |
|----------------------------------|--------------------|-------------------|--------------------|---------------------|-----------------------------|
| Beginning Net Position | \$ 2,544,555 | \$ 1,317,990 | \$ 2,038,214 | \$ 890,393 | -56.3% |
| Sources of Funds: | | | | | |
| Permits, Fees, Assessments: | | | | | |
| Franchise Fees-Solid Waste | 1,128,489 | 1,416,778 | 1,128,489 | 1,128,489 | 0.0% |
| Penalties-Franchise Fees | - | 103 | - | - | n/a |
| Charges for Services: | | | | | |
| Sale of Garbage Bags | 90,000 | 99,130 | 90,000 | 90,000 | 0.0% |
| Football Game Day Srvs | 27,000 | 23,591 | 27,000 | 27,000 | 0.0% |
| Refuse Collections | 8,870,937 | 8,886,738 | 8,870,937 | 8,870,937 | 0.0% |
| Recycling | 60,000 | 4,824 | 60,000 | 60,000 | 0.0% |
| Miscellaneous Revenues: | | | | | |
| Interest of Investments | - | 122,291 | - | - | n/a |
| Gain/Loss on Investments | 70,000 | - | 70,000 | 70,000 | 0.0% |
| Transfers from: | | | | | |
| General Fund (001) | 6,400 | 6,400 | 6,400 | 6,400 | 0.0% |
| Use of Net Position | - | - | - | 907,147 | n/a |
| Total Sources | 10,252,826 | 10,559,855 | 10,252,826 | 11,159,973 | 8.8% |
| Uses of Funds: | | | | | |
| Physical Environment: | | | | | |
| Refuse Collection | 8,277,679 | 7,619,249 | 8,554,359 | 9,017,226 | 5.4% |
| Inmate Work Crew | 168,143 | 43,652 | 171,812 | - | n/a |
| Skid Steer for Resource Recovery | - | 54,971 | - | - | n/a |
| Garbage & Recycling Compactors | - | - | 64,000 | - | n/a |
| Resource Recovery Center | - | - | 510,000 | - | n/a |
| Screening Equip Street Sweeping | - | - | 53,775 | - | n/a |
| Transportation: | | | | | |
| Public Works Administration | 139,026 | 134,767 | 156,596 | 221,859 | 41.7% |
| Transportation Planning | 52,958 | 29,517 | 17,196 | 24,954 | 45.1% |
| GIS Services | - | - | - | 19,397 | n/a |
| Internal Services: | | | | | |
| Capital Outlay | - | (54,971) | - | - | n/a |

Continued on next page

Solid Waste Collection Fund

Fund 420

| | FY 2019 Adopted | FY 2019 Actual | FY 2020 Adopted | FY 2021 Proposed | % Change FY20 to FY21 |
|--|--------------------|-------------------|--------------------|---------------------|-----------------------------|
| Uses of Funds: | | | | | |
| Transfers to: | | | | | |
| General Fund (001) | 300,000 | 300,000 | 300,000 | 300,000 | 0.0% |
| Roadway Resurfacing (353) | 1,429,515 | 1,429,515 | 1,429,515 | 1,429,515 | 0.0% |
| POB 2003A (226) | 23,294 | 24,509 | 22,517 | 26,676 | 18.5% |
| CIRN 2009 (236) | 44,462 | 44,364 | - | - | n/a |
| CIRN 2016A (243) | 30,556 | 34,229 | 120,877 | 120,346 | -0.4% |
| Prior Year Adjustments | - | 179,827 | - | - | n/a |
| Total Uses | 10,465,633 | 9,839,631 | 11,400,647 | 11,159,973 | -2.1% |
| Planned addition to (appropriation of) Net Position | (212,807) | 720,224 | (1,147,821) | - | n/a |
| Total Net Assets | \$ 2,331,748 | \$ 2,038,214 | \$ 890,393 | \$ (16,754) | -101.9% |

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, state grants, and federal grants.

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

Net Position: The reduction of Net Position includes depreciation expense.

| | FY 2019 Adopted | FY 2019 Actual | FY 2020 Adopted | FY 2021 Proposed | % Change FY20 to FY21 |
|-------------------------------------|--------------------|-------------------|--------------------|---------------------|-----------------------------|
| Beginning Net Position | \$ 59,310,592 | \$ 45,246,799 | \$ 37,832,981 | \$ 32,244,288 | -14.8% |
| Sources of Funds: | | | | | |
| Taxes: | | | | | |
| Local Option Gas Tax | 2,084,289 | 2,300,770 | 2,084,289 | 1,747,854 | -16.1% |
| Intergovernmental: | | | | | |
| FTA Grants | 2,650,000 | 5,648,272 | 2,650,000 | 3,050,000 | 15.1% |
| Federal Grant-Public Safety (CARES) | - | - | - | 5,840,791 | n/a |
| Federal & State Grants | 447,682 | 832,706 | 400,173 | 500,000 | 24.9% |
| FDOT Grants | 2,471,315 | 2,040,557 | 2,045,742 | 2,228,783 | 8.9% |
| Rebate 6.7 Cts Gas Tax | 298,746 | 246,054 | 298,746 | 298,746 | 0.0% |
| County Contributions | 1,028,301 | 996,396 | 1,030,472 | 1,022,772 | -0.7% |
| City Match | - | 16,473 | - | - | n/a |
| Charges for Services: | | | | | |
| Cash Overage/Shortage | - | 3,679 | - | - | n/a |
| Daily Bus Fare | 623,866 | 397,751 | 605,605 | 605,605 | 0.0% |
| UF Campus Contract | 2,848,833 | 5,311,747 | 2,961,831 | - | n/a |
| Shuttle Services | 3,000 | 74,109 | 3,000 | 3,000 | 0.0% |
| Student Pass | 29,169 | 44,649 | 20,000 | 20,000 | 0.0% |
| Adult Pass | 248,294 | 263,123 | 300,000 | 300,000 | 0.0% |
| Main Bus-Advertising | 515,207 | 572,587 | 535,000 | 575,000 | 7.5% |
| SFC-Transportation Fees | 1,049,892 | 900,666 | 968,050 | 816,342 | -15.7% |
| UF-Transportation Fees | 10,182,514 | 6,823,048 | 10,123,286 | 13,842,910 | 36.7% |
| UF-Sunday Service | 400,039 | 432,249 | 449,106 | - | n/a |
| Gator Aider | 259,963 | 207,955 | 259,963 | 259,963 | 0.0% |
| Red Coach Inc | 18,600 | 7,620 | - | - | n/a |
| MegaBus Southeast, LLC | 23,000 | 20,400 | 23,000 | 23,000 | 0.0% |
| Employee Pass Programs | 20,375 | - | - | - | n/a |
| UF Later Gator | 505,399 | 503,408 | 442,697 | - | n/a |
| Shands - Employee Pass | 71,106 | 74,580 | 74,077 | 74,077 | 0.0% |
| VA - Employee Pass | 36,126 | - | - | - | n/a |
| UF - TransLoc Share | - | 141,570 | 167,000 | 167,000 | 0.0% |
| Miscellaneous Revenues: | | | | | |
| Interest on Investments | 22,000 | (254,141) | 22,000 | 22,000 | 0.0% |
| Rental of City Property | - | 700 | - | - | n/a |
| Rental Income-RTS | - | 16,418 | - | - | n/a |
| Proceeds - Surplus Equipment | 56,650 | 18,383 | 45,000 | 45,000 | 0.0% |
| Other Miscellaneous Rev | 25,000 | 3,264 | 25,000 | 25,000 | 0.0% |
| Insurance Recovery | 52,000 | 90,368 | 52,000 | 52,000 | 0.0% |

Continued on next page

Regional Transit System Fund
Fund 450

| | FY 2019 Adopted | FY 2019 Actual | FY 2020 Adopted | FY 2021 Proposed | % Change FY20 to FY21 |
|--|----------------------|----------------------|----------------------|----------------------|-----------------------------|
| Sources of Funds (Continued): | | | | | |
| Transfers from: | | | | | |
| General Fund (001) | 637,140 | 564,966 | 574,896 | 442,995 | -22.9% |
| TCEA Fund (116) | - | 112,359 | - | - | n/a |
| 5 Cents LOGT Fund | 440,000 | 690,000 | 440,000 | 690,000 | 56.8% |
| GRU | 6,563 | 6,563 | 6,563 | 6,563 | 0.0% |
| Total Sources | 27,055,069 | 29,109,246 | 26,607,496 | 32,659,401 | 22.7% |
| Uses of Funds: | | | | | |
| Transportation: | | | | | |
| RTS Administration | 1,253,289 | 1,220,729 | 1,379,207 | 1,350,016 | -2.1% |
| Marketing | 310,462 | 190,141 | 258,253 | 342,371 | 32.6% |
| Planning | 433,068 | 346,523 | 476,565 | 572,796 | 20.2% |
| Maintenance | 5,166,363 | 4,209,319 | 5,894,764 | 5,761,333 | -2.3% |
| Operations | 17,276,816 | 14,551,002 | 18,346,733 | 18,639,244 | 1.6% |
| Gator Aider | 107,330 | 7,047 | 110,830 | 110,830 | 0.0% |
| ADA Transportation | 1,643,859 | 1,412,980 | 1,650,424 | 1,651,041 | 0.0% |
| Depreciation | 3,450,318 | (2,251,434) | 3,450,318 | 3,450,318 | 0.0% |
| Grant Expenditures | 200,000 | 8,813,099 | - | - | n/a |
| Transportation & Strategic Planning | - | - | 111,338 | - | n/a |
| Transfers to: | | | | | |
| General Fund (001) | 77,817 | 77,817 | 95,147 | 99,999 | 5.1% |
| POB 2003A (226) | 385,798 | 409,697 | 422,610 | 478,930 | 13.3% |
| Prior Year Adjustments | - | 7,536,144 | - | - | n/a |
| Total Uses | 30,305,120 | 36,523,064 | 32,196,190 | 32,456,878 | 0.8% |
| Planned addition to (appropriation of) Net Position | (3,250,051) | (7,413,818) | (5,588,694) | 202,523 | -103.6% |
| Total Net Assets | \$ 56,060,541 | \$ 37,832,981 | \$ 32,244,288 | \$ 32,446,810 | 0.6% |

Fleet Services Fund
Fund 501 & 502

Description: The Fleet Services Funds are used to account for the costs of vehicle acquisition and replacements and operating a maintenance facility for vehicles used by various City departments.

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.

Net Position: There are no significant changes in Net Position.

Fleet Services exists for the benefit of the City and functions under a cost-reimbursement basis. Funds collected in excess of expenses are used for fleet maintenance and replacement management.

| | FY 2019 Adopted | FY 2019 Actual | FY 2020 Adopted | FY 2021 Proposed | % Change FY20 to FY21 |
|--------------------------------|--------------------|-------------------|--------------------|---------------------|-----------------------------|
| Beginning Net Position | \$ 23,633,283 | \$ 20,743,130 | \$ 21,197,405 | \$ 19,644,706 | -7.3% |
| Sources of Funds: | | | | | |
| Miscellaneous Revenues: | | | | | |
| Interest on Investments | - | 109,772 | - | - | n/a |
| Proceeds-Surplus Equip | - | 330,512 | - | - | n/a |
| Proceeds-Scrap Metal Recycling | 1,790 | 2,392 | 1,824 | 1,824 | 0.0% |
| Disposition of Fixed Assets | - | 40,447 | - | - | n/a |
| Insurance Recovery | - | 16,492 | - | - | n/a |
| Other Miscellaneous Rev | 4,050 | - | 4,128 | 4,128 | 0.0% |
| Internal Service: | | | | | |
| Service Cost Recovery-GRU | 660 | 2,323 | 672 | 672 | 0.0% |
| Fuel Cost Recovery-GRU | 993,210 | 749,572 | 1,109,072 | 1,109,072 | 0.0% |
| Fuel Cost Recovery-GG | 626,305 | 553,887 | 697,896 | 697,896 | 0.0% |
| Fleet Service Fixed-GG | 3,687,719 | 3,603,538 | 3,687,719 | 4,432,985 | 20.2% |
| Service Cost Recovery-GG | 6,595 | 2,917 | 7,317 | 7,317 | 0.0% |
| Labor Cost Recovery-GRU | 1,065,930 | 1,164,954 | 965,803 | 965,803 | 0.0% |
| Outside Labor-GRU | 212,196 | 312,418 | 100,837 | 100,837 | 0.0% |
| Parts Cost Recovery-GRU | 576,864 | 816,033 | 587,096 | 587,096 | 0.0% |
| Labor Cost Recovery-GG | 1,072,989 | 1,045,954 | 1,115,129 | 1,115,129 | 0.0% |
| Outside Labor-GG | 229,794 | 298,195 | 209,369 | 209,369 | 0.0% |
| Parts Cost Recovery-GG | 799,565 | 714,118 | 1,056,104 | 1,056,104 | 0.0% |
| Transfers from: | | | | | |
| General Fund | - | - | - | 75,844 | n/a |
| Use of Net Position | - | - | - | 984,533 | n/a |
| Total Sources | 9,277,667 | 9,763,526 | 9,542,966 | 11,348,608 | 18.9% |
| Uses of Funds: | | | | | |
| General Government: | | | | | |
| Vehicle Replacements | 2,850,400 | 2,676,434 | 4,262,900 | 4,710,900 | 10.5% |
| Internal Service Expenses: | | | | | |
| Fleet Administration | 799,764 | 794,576 | 829,202 | 901,053 | 8.7% |
| Fleet Operations | 5,124,917 | 5,045,423 | 5,472,078 | 5,447,956 | -0.4% |
| Depreciation | 224,768 | (3,297,850) | 224,768 | 224,768 | 0.0% |
| Capital Projects | - | 982,648 | 250,000 | - | n/a |

Continued on next page

| Fleet Services Fund | | | | | |
|--|--------------------|-------------------|--------------------|---------------------|-----------------------------|
| Fund 501 & 502 | | | | | |
| | FY 2019 Adopted | FY 2019 Actual | FY 2020 Adopted | FY 2021 Proposed | % Change FY20 to FY21 |
| Uses of Funds (Continued): | | | | | |
| Transfers to: | | | | | |
| POB 2003A (226) | 41,918 | 49,648 | 56,717 | 63,932 | 12.7% |
| Prior Year Adjustments | - | 3,058,372 | - | - | n/a |
| Total Uses | 9,041,767 | 9,309,251 | 11,095,665 | 11,348,608 | 2.3% |
| Planned addition to (appropriation of) Net Position | 235,900 | 454,275 | (1,552,699) | - | n/a |
| Total Net Assets | \$ 23,869,183 | \$ 21,197,405 | \$ 19,644,706 | \$ 18,660,174 | -5.0% |

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

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.

Net Position: The reduction of Net Position is intentional to reduce insurance premiums throughout the organization.

The General Insurance Fund exists for the benefit of the City and functions under a cost-reimbursement basis. Funds collected in excess of expenses are used to provide savings for insurance premiums throughout the organization.

| | FY 2019 Adopted | FY 2019 Actual | FY 2020 Adopted | FY 2021 Proposed | % Change FY20 to FY21 |
|-------------------------------|--------------------|-------------------|--------------------|---------------------|-----------------------------|
| Beginning Net Position | \$ 3,417,138 | \$ 1,930,496 | \$ 1,650,119 | \$ 320,901 | -80.6% |
| Sources of Funds: | | | | | |
| Miscellaneous Revenues: | | | | | |
| Interest of Investments | - | 214,077 | - | - | n/a |
| Gain/Loss on Investments | 200,000 | - | 200,000 | 200,000 | 0.0% |
| Other Miscellaneous Rev | 300,000 | 645,632 | 300,000 | 300,000 | 0.0% |
| GRU Insurance Premium | - | 2,102,918 | 2,073,171 | - | n/a |
| Insurance Premiums | 2,073,171 | 17,334 | - | 2,228,658 | n/a |
| Internal Service: | | | | | |
| General Fund Ins Premium | 2,059,020 | 1,975,829 | 2,059,020 | 2,171,453 | 5.5% |
| Grants (115) Ins Premium | - | - | - | 2,400 | n/a |
| General Pension Ins Premium | 33,926 | 37,324 | 33,926 | 34,260 | 1.0% |
| Fire Pension Ins Premium | 22,173 | 23,350 | 22,173 | 23,533 | 6.1% |
| Solid Waste Ins Premium | 36,399 | 36,497 | 36,399 | 43,407 | 19.3% |
| CDBG Insurance Premium | 38,326 | 62,409 | 38,326 | 36,066 | -5.9% |
| RTS Insurance Premium | 1,378,052 | 1,160,768 | 1,378,052 | 1,193,701 | -13.4% |
| Police Pension Ins Premium | 20,414 | 21,416 | 20,414 | 21,518 | 5.4% |
| Ironwood Ins Premium | 49,605 | 49,427 | 49,605 | - | n/a |
| Fleet Service Ins Premium | 116,447 | 115,605 | 116,447 | 118,331 | 1.6% |
| Stormwater Ins Premium | 264,596 | 273,098 | 264,596 | 268,129 | 1.3% |
| Florida Bldg Code Ins Premium | 82,130 | 79,192 | 82,130 | 88,627 | 7.9% |
| HOME Fund Ins Premium | 3,079 | 492 | 3,079 | 2,157 | -29.9% |
| Cultural Affairs Ins Premium | 1,129 | 888 | 1,129 | - | n/a |
| Billable OT Ins Premium | 11,806 | 804 | 11,806 | 754 | -93.6% |
| CRA Ins Premium | 14,549 | 7,703 | 14,549 | 31,806 | 118.6% |
| EHAB Ins Premium | 2,436 | 2,446 | 2,436 | 5,262 | 116.0% |
| REHAB Ins Premium | 161 | 181 | 161 | 365 | 126.8% |
| Gen Insurance Premium | 21,881 | 26,998 | 21,881 | 46,446 | 112.3% |
| SHIP (119) Ins Premium | - | - | - | 214 | n/a |
| Misc Rev (123) Ins Premium | - | - | - | 1,139 | n/a |
| CIP (302) Ins Premium | - | - | - | 633 | n/a |
| WSPP (358) Fund Ins Premium | - | - | - | 8,589 | n/a |
| IT (510) Ins Premium | - | - | - | 21,531 | n/a |

Continued on next page

General Insurance Fund
Fund 503

| | FY 2019 Adopted | FY 2019 Actual | FY 2020 Adopted | FY 2021 Proposed | % Change FY20 to FY21 |
|--|---------------------|---------------------|--------------------|-----------------------|-----------------------------|
| Sources of Funds (Continued): | | | | | |
| Tree Mitigation (140) Fund Ins Premium | - | - | - | 633 | n/a |
| Rdwy Resurfacing (353) Fund Ins Prem. | - | - | - | 10,223 | n/a |
| Fleet (501) Fund Ins Premium | - | - | - | 457 | n/a |
| Use of Net Position | - | - | - | 1,869,421 | n/a |
| Total Sources | 6,729,299 | 6,854,389 | 6,729,299 | 8,729,710 | 29.7% |
| Uses of Funds: | | | | | |
| General Government: | | | | | |
| City Attorney | 545,283 | 358,333 | 552,766 | 523,654 | -5.3% |
| Risk Management | 3,487,700 | 3,699,796 | 3,483,974 | 3,950,364 | 13.4% |
| Health Services | 886,394 | 808,122 | 939,669 | 930,243 | -1.0% |
| Safety Award Incentive Program | 55,000 | 42,940 | 64,500 | 64,500 | 0.0% |
| Workers Comp & Safety | 2,841,195 | 2,237,757 | 2,974,116 | 3,218,237 | 8.2% |
| Transfers to: | | | | | |
| POB 2003A (226) | 40,012 | 41,796 | 43,494 | 42,713 | -1.8% |
| Misc Grants Fund (115) | - | 6,670 | - | - | n/a |
| Prior Year Adjustments | - | (60,648) | - | - | n/a |
| Total Uses | 7,855,584 | 7,134,766 | 8,058,518 | 8,729,710 | 8.3% |
| Planned addition to (appropriation of) Net Position | (1,126,285) | (280,377) | (1,329,219) | - | n/a |
| Total Net Assets | \$ 2,290,853 | \$ 1,650,119 | \$ 320,901 | \$ (1,548,521) | -582.6% |

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 claims.

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

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

Net Position: The increase in Net Position is due to savings in insurance expenses.

The Employee Health and Accident Benefits Fund functions on a cost-reimbursement basis. Funds collected in excess of expenses are used to provide savings in insurance expenses.

| | FY 2019 Adopted | FY 2019 Actual | FY 2020 Adopted | FY 2021 Proposed | % Change FY20 to FY21 |
|--|----------------------|----------------------|----------------------|----------------------|-----------------------------|
| Beginning Net Position | \$ 7,551,537 | \$ 7,442,333 | \$ 10,079,199 | \$ 10,560,579 | 4.8% |
| Sources of Funds: | | | | | |
| Miscellaneous Revenues: | | | | | |
| Interest on Investments | 45,000 | 201,895 | 45,000 | 45,000 | 0.0% |
| Gain/Loss On Investments | - | - | 100,000 | 100,000 | 0.0% |
| Other Miscellaneous Rev | - | 1,237,698 | 880,000 | 1,200,000 | 36.4% |
| Life Insurance Contributions | 275,000 | 367,570 | 345,000 | 345,000 | 0.0% |
| Employer Contributions | 14,764,980 | 12,097,906 | 14,500,000 | 14,500,000 | 0.0% |
| Employee Contributions | 8,015,689 | 6,694,070 | 7,400,000 | 7,400,000 | 0.0% |
| Flex Plan Contributions | 920,000 | 619,330 | 6,000,000 | 800,000 | -86.7% |
| REHAB Premiums | 7,270,896 | 6,212,852 | - | 5,200,000 | n/a |
| Total Sources | 31,291,565 | 27,431,321 | 29,270,000 | 29,590,000 | 1.1% |
| Uses of Funds: | | | | | |
| General Government: | | | | | |
| Risk Management | 28,516,750 | 24,727,310 | 28,785,150 | 29,435,143 | 2.3% |
| Transfers to: | | | | | |
| POB 2003A (226) | 2,570 | 3,264 | 3,470 | 2,775 | -20.0% |
| Prior Year Adjustments | - | 63,882 | - | - | n/a |
| Total Uses | 28,519,320 | 24,794,456 | 28,788,620 | 29,437,918 | 2.3% |
| Planned addition to (appropriation of) Net Position | 2,772,245 | 2,636,866 | 481,380 | 152,082 | -68.4% |
| Total Net Assets | \$ 10,323,782 | \$ 10,079,199 | \$ 10,560,579 | \$ 10,712,661 | 1.4% |

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

401A Qualified Pension

Police Officers and Fire fighters Consolidated Retirement

All Fiduciary Funds
Summary of Revenues and Expenses

| | FY 2019 Adopted | FY 2019 Actual | FY 2020 Adopted | Fy2020 Proposed | % Change FY20 to FY21 |
|--|--------------------|-------------------|--------------------|--------------------|-----------------------------|
| Beginning Fund Balance | \$ 763,911,994 | \$ 764,058,997 | \$ 733,843,861 | \$ 759,630,652 | 3.5% |
| Sources of Funds by Category: | | | | | |
| Miscellaneous Revenues | 108,463,500 | 40,902,971 | 107,888,500 | 112,388,500 | 4.2% |
| Total Sources | 108,463,500 | 40,902,971 | 107,888,500 | 112,388,500 | 4.2% |
| Uses of Funds: | | | | | |
| General Government | 53,745,948 | 49,043,341 | 54,087,041 | 55,322,000 | 2.3% |
| Public Safety | 24,167,850 | 22,062,856 | 28,002,850 | 30,632,850 | 9.4% |
| Transfers to Other Funds | 25,525 | 11,911 | 11,818 | 9,209 | -22.1% |
| Total Uses | 77,939,323 | 71,118,108 | 82,101,708 | 85,964,059 | 4.7% |
| Planned addition to (appropriation of) fund balance | 30,524,177 | (30,215,136) | 25,786,792 | 26,424,441 | 2.5% |
| Ending Fund Balance | \$ 794,436,171 | \$ 733,843,861 | \$ 759,630,652 | \$ 786,055,093 | 3.5% |

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 active employee payroll, and from retirees who participate in the City's Retiree Health Program through deduction from retirees' monthly pension payment. Other sources are received from investment income from investments held in an investment firm.

Legal Basis: The Retiree Health Issuance Program was established by Ordinance No. 4066, adopted on March 27, 1995.

Fund Balance: The decrease in fund balance is due to a decrease in retiree and employer contributions.

Spending in this fund is restricted to payments made for retiree health insurance premiums. A small percentage is spent on administrative expenditures including investment management fees.

| | FY 2019 Adopted | FY 2019 Actual | FY 2020 Adopted | Fy2020 Proposed | % Change FY20 to FY21 |
|--|----------------------|----------------------|----------------------|----------------------|-----------------------------|
| Beginning Fund Balance | \$ 67,399,290 | \$ 67,399,291 | \$ 63,680,596 | \$ 67,622,586 | 6.2% |
| Sources of Funds: | | | | | |
| Miscellaneous: | | | | | |
| Interest on Investments | 1,100,000 | 1,536,152 | 1,500,000 | 1,600,000 | 6.7% |
| Gain/Loss on Investments | 2,500,000 | 2,489,308 | 2,500,000 | 2,500,000 | 0.0% |
| Unrealized Gain/Loss | 1,500,000 | (5,112,761) | 1,500,000 | 1,500,000 | 0.0% |
| Employer Contributions (Retirees) | 575,000 | 786,151 | 650,000 | 675,000 | 3.8% |
| Retiree Contributions | 3,450,000 | 3,173,162 | 3,450,000 | 3,450,000 | 0.0% |
| Employer Contributions | 2,400,000 | 1,562,016 | 2,400,000 | 2,400,000 | 0.0% |
| Total Sources | 11,525,000 | 4,434,028 | 12,000,000 | 12,125,000 | 1.0% |
| Uses of Funds: | | | | | |
| General Government: | | | | | |
| Finance-Pension | 11,900 | 10,643 | 12,761 | 13,191 | 3.4% |
| Risk Management | 9,535,020 | 8,030,181 | 8,045,020 | 8,445,020 | 5.0% |
| Prior Year Adjustment | - | 111,739 | - | - | n/a |
| Transfers to: | | | | | |
| POB 2003A Debt Srv (226) | 453 | 160 | 229 | 335 | 46.2% |
| Total Uses | 9,547,373 | 8,152,723 | 8,058,010 | 8,458,546 | 5.0% |
| Planned addition to (appropriation of) fund balance | 1,977,627 | (3,718,695) | 3,941,990 | 3,666,454 | -7.0% |
| Ending Fund Balance | \$ 69,376,917 | \$ 63,680,596 | \$ 67,622,586 | \$ 71,289,040 | 5.4% |

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, as a percent of active employee payroll, and from employees who participate in the General Pension Plan. Other sources are received from investment income from investments held in an investment firm. |
| 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. Spending in this fund is restricted to payments for eligible retirees who are part of the General Pension Plan. A small percentage is spent on administrative expenditures including investment management fees. |

| | FY 2019 Adopted | FY 2019 Actual | FY 2020 Adopted | Fy2020 Proposed | % Change FY20 to FY21 |
|--|--------------------|-------------------|--------------------|--------------------|-----------------------------|
| Beginning Fund Balance | \$ 432,508,138 | \$ 432,508,138 | \$ 415,287,019 | \$ 432,955,866 | 4.3% |
| Sources of Funds: | | | | | |
| Miscellaneous: | | | | | |
| Interest On Investments | 5,000,000 | 8,114,659 | 5,500,000 | 6,000,000 | 9.1% |
| Gain/Loss on Investments | 12,000,000 | 8,904,836 | 13,000,000 | 14,000,000 | 7.7% |
| Unrealized Gain/Loss | 16,000,000 | (17,780,917) | 17,500,000 | 19,000,000 | 8.6% |
| Broker Refunds | 1,000 | 1,989 | 1,000 | 1,000 | 0.0% |
| Employer Contributions | 15,800,000 | 16,939,286 | 18,800,000 | 20,800,000 | 10.6% |
| Employee Contributions | 4,200,000 | 4,602,400 | 4,500,000 | 4,700,000 | 4.4% |
| Retiree DROP Pay Deposit | 4,000,000 | 1,898,522 | 2,500,000 | 2,500,000 | 0.0% |
| Employee-Military Buyback | 400,000 | 121,500 | 200,000 | 200,000 | 0.0% |
| GG Employer Contrib-Retirees | 100,000 | - | - | - | n/a |
| GRU Employer Contrib-Retirees | 50,000 | - | - | - | n/a |
| Total Sources | 57,551,000 | 22,802,275 | 62,001,000 | 67,201,000 | 8.4% |
| Uses of Funds: | | | | | |
| General Government: | | | | | |
| City Attorney | 7,389 | 7,602 | 6,883 | 8,510 | 23.6% |
| Billings & Collections | 79,104 | 1,056 | - | - | n/a |
| Finance-Pension | 383,360 | 222,980 | 255,067 | 268,286 | 5.2% |
| Finance-Accounting | 66,228 | 936 | - | - | n/a |
| Risk Management | 20,195 | 20,117 | 20,946 | 20,626 | -1.5% |
| Trust Funds-Disability | 245,000 | 103,897 | 260,000 | 300,000 | 15.4% |
| Trust Funds | 41,689,650 | 39,658,926 | 43,769,650 | 46,029,650 | 5.2% |
| Pension Boards & Committees | 10,000 | - | 12,000 | 12,000 | 0.0% |
| Transfers to: | | | | | |
| POB 2003A Debt Srv (226) | 16,831 | 7,880 | 7,607 | 6,120 | -19.6% |
| Total Uses | 42,517,758 | 40,023,394 | 44,332,153 | 46,645,192 | 5.2% |
| Planned addition to (appropriation of) fund balance | 15,033,242 | (17,221,119) | 17,668,847 | 20,555,808 | 16.3% |
| Ending Fund Balance | \$ 447,541,380 | \$ 415,287,019 | \$ 432,955,866 | \$ 453,511,673 | 4.7% |

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, as a percent of active employee payroll, and from employees who participate in the General Pension Plan. Other sources are received from investment income from investments held in an investment firm.

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.

Spending in this fund is restricted to payments for eligible retiree's who are part of the Money Purchase Retirement Plan. A small percentage is spent on administrative expenditures including investment management fees.

| | FY 2019 Adopted | FY 2019 Actual | FY 2020 Adopted | Fy2020 Proposed | % Change FY20 to FY21 |
|--|----------------------|----------------------|----------------------|----------------------|-----------------------------|
| Beginning Fund Balance | \$ 10,929,740 | \$ 10,929,740 | \$ 11,456,715 | \$ 11,431,715 | -0.2% |
| Sources of Funds: | | | | | |
| Miscellaneous: | | | | | |
| Interest On Investments | 950,000 | - | 950,000 | - | n/a |
| Employer Contributions | 325,000 | 327,258 | 325,000 | - | n/a |
| Employee Contributions | 200,000 | 199,717 | 200,000 | - | n/a |
| Total Sources | 1,475,000 | 526,975 | 1,475,000 | - | n/a |
| Uses of Funds: | | | | | |
| General Government: | | | | | |
| Trust Funds | 1,500,000 | - | 1,500,000 | - | n/a |
| Total Uses | 1,500,000 | - | 1,500,000 | - | n/a |
| Planned addition to (appropriation of) fund balance | (25,000) | 526,975 | (25,000) | - | n/a |
| Ending Fund Balance | \$ 10,904,740 | \$ 11,456,715 | \$ 11,431,715 | \$ 11,431,715 | 0.0% |

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 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. Other sources are received from investment income from investments held in an investment firm.

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.

Spending in this fund is restricted to payments for eligible retirees who are part of the Police Pension Plan or the Fire Pension Plan. A small percentage is spent on administrative expenditures including investment management fees.

| | FY 2019 Adopted | FY 2019 Actual | FY 2020 Adopted | Fy2020 Proposed | % Change FY20 to FY21 |
|--|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------------|
| Beginning Fund Balance | \$ 253,074,826 | \$ 253,221,828 | \$ 243,419,531 | \$ 247,620,486 | 1.7% |
| Sources of Funds: | | | | | |
| Miscellaneous: | | | | | |
| Interest on Investments | 4,100,000 | 3,550,139 | 4,300,000 | 4,300,000 | 0.0% |
| Gain/Loss on Investments | 11,700,000 | 17,468,970 | 7,000,000 | 7,000,000 | 0.0% |
| Unrealized Gain/Loss | 11,000,000 | (16,928,057) | 9,000,000 | 9,000,000 | 0.0% |
| Broker Refunds | 2,500 | 1,004 | 2,500 | 2,500 | 0.0% |
| Employer Contributions | 4,600,000 | 4,958,811 | 5,500,000 | 6,100,000 | 10.9% |
| Employee Contributions | 2,050,000 | 1,946,523 | 2,100,000 | 2,150,000 | 2.4% |
| Retiree DROP Redeposit | 3,200,000 | 2,142,302 | 3,200,000 | 3,200,000 | 0.0% |
| Premium Tax | 1,110,000 | - | 1,160,000 | 1,160,000 | 0.0% |
| Employee-Military Buyback | 150,000 | - | 150,000 | 150,000 | 0.0% |
| Total Sources | 37,912,500 | 13,139,693 | 32,412,500 | 33,062,500 | 2.0% |
| Uses of Funds: | | | | | |
| General Government: | | | | | |
| Finance-Pension | 198,101 | 172,087 | 204,713 | 224,716 | 9.8% |
| Prior Year Adjustment | - | 703,176 | - | - | n/a |
| Public Safety: | | | | | |
| Trust Funds | 24,150,013 | 22,056,019 | 27,985,013 | 30,615,013 | 9.4% |
| Pension Boards & Comm | 17,837 | 6,837 | 17,837 | 17,837 | 0.0% |
| Transfers to: | | | | | |
| POB 2003A Debt Srv (226) | 8,241 | 3,871 | 3,982 | 2,754 | -30.8% |
| Total Uses | 24,374,192 | 22,941,990 | 28,211,545 | 30,860,321 | 9.4% |
| Planned addition to (appropriation of) fund balance | 13,538,308 | (9,802,297) | 4,200,955 | 2,202,179 | -47.6% |
| Ending Fund Balance | \$ 266,613,134 | \$ 243,419,531 | \$ 247,620,486 | \$ 249,822,665 | 0.9% |

City of Gainesville
P.O. Box 490
Gainesville, FL 32627

City of
Gainesville