

Resolution No.

200316

Part I

**RESOLUTION NO. 200316**

**A Resolution of the City Commission of the City of Gainesville, Florida; relating to its General Government Budget for the 2020-2021 fiscal year beginning October 1, 2020 and ending September 30, 2021; adopting the Final General Government Financial and Operating Plan Budget; and providing an immediate effective date.**

**WHEREAS**, July 16, 2020, the City Commission of the City of Gainesville, Florida, adopted Resolution No. 200061, which approved a proposed Tentative General Government Financial and Operating Plan Budget for the City of Gainesville, Florida; and

**WHEREAS**, on September 10, 2020, the City Commission of the City of Gainesville, Florida, adopted Resolution No. 200257, which adopted the Tentative General Government Financial and Operating Plan Budget; and

**WHEREAS**, the City Commission has this date adopted Resolution No. 200315 approving a Final Millage Rate to fund the said Final General Government Financial and Operating Plan Budget;


**WHEREAS**, the City Commission of the City of Gainesville, Florida, has complied with all conditions precedent to the adoption of the General Government Financial and Operating Plan Budget;

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

**Section 1.** The Final General Government Financial and Operating Plan Budget for Fiscal Year 2020-2021 attached hereto as Exhibit “A”, is hereby approved and adopted.

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

**PASSED AND ADOPTED**, this 24th day of September, 2020.

  
Lauren Poe, Mayor

**Approved as to Form and Legality:**

Nicolle M. Shalley  
Nicolle M. Shalley, City Attorney

**ATTEST:**

  
Omichele D. Gainey, Clerk of the Commission

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](http://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 1<sup>st</sup> 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,

A handwritten signature in blue ink, appearing to read 'Lee R. Feldman', with a stylized flourish at the end.

Lee R. Feldman, ICMA-CM  
City Manager

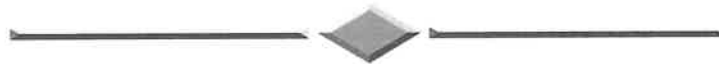


### ELECTED OFFICIALS

*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*

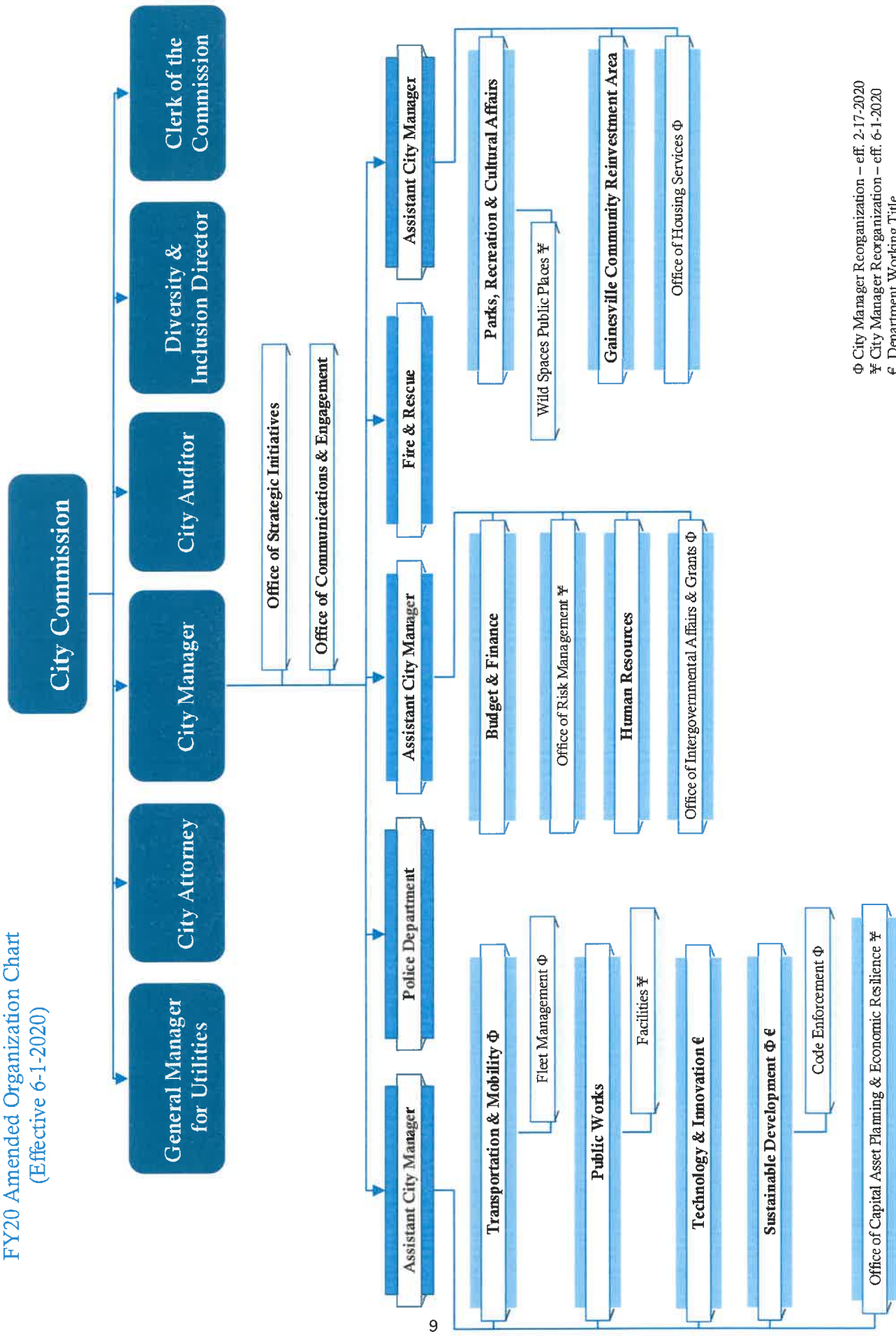


CREDITS

*All City Departmental Community Builders*

# City of Gainesville

FY20 Amended Organization Chart  
(Effective 6-1-2020)



$\Phi$  City Manager Reorganization – eff. 2-17-2020  
 $\Xi$  City Manager Reorganization – eff. 6-1-2020  
 $\epsilon$  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

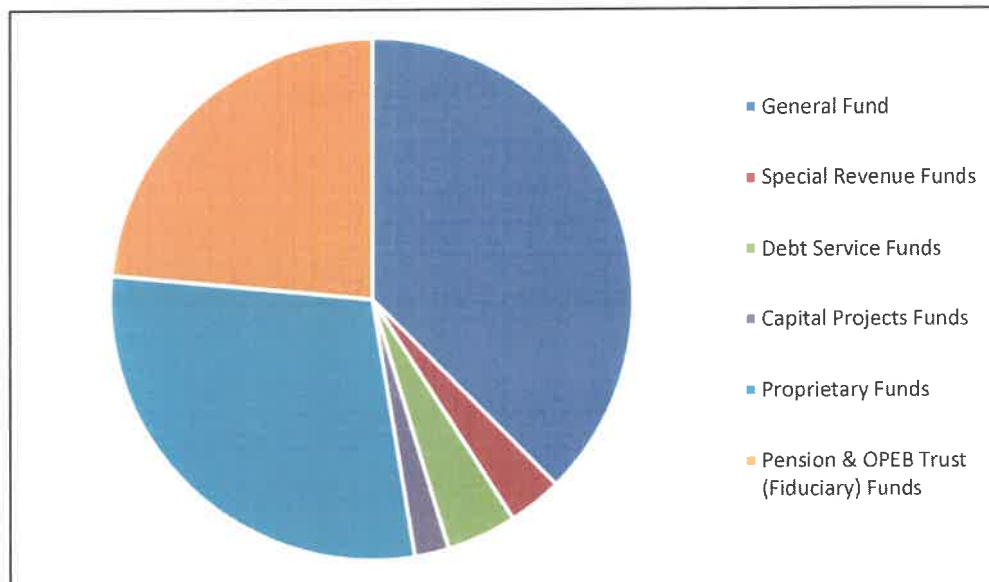
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## Budget Overview

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### 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	<u>\$85,964,059</u>
Total Budget All Funds	<u>\$366,213,212</u>



All Funds  
Summary of Revenues and Expenses

	FY 2019 Adopted	FY 2019 Actuals	FY 2020 Adopted	FY 2021 Proposed	% Change 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%

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## All Funds

### Summary of Revenues

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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.

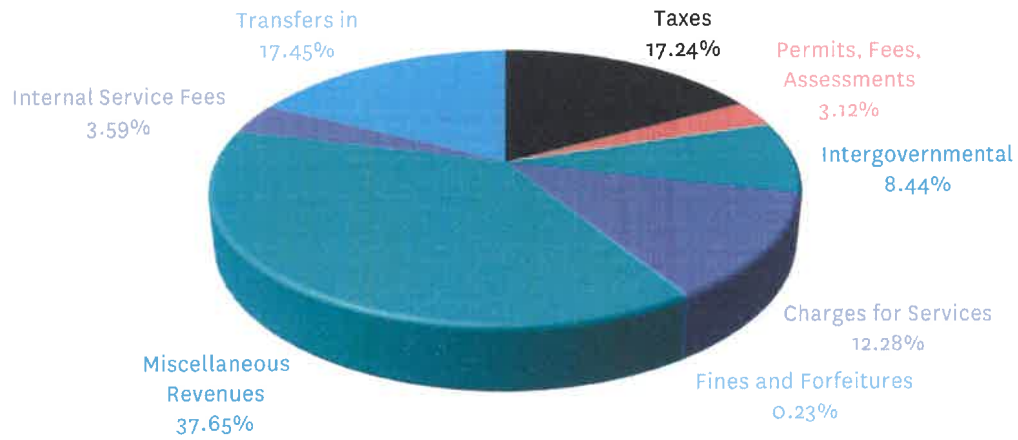
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## All Funds Summary of Revenues

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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.

### FY 2021 ALL FUNDS REVENUE SOURCES BY CATEGORY

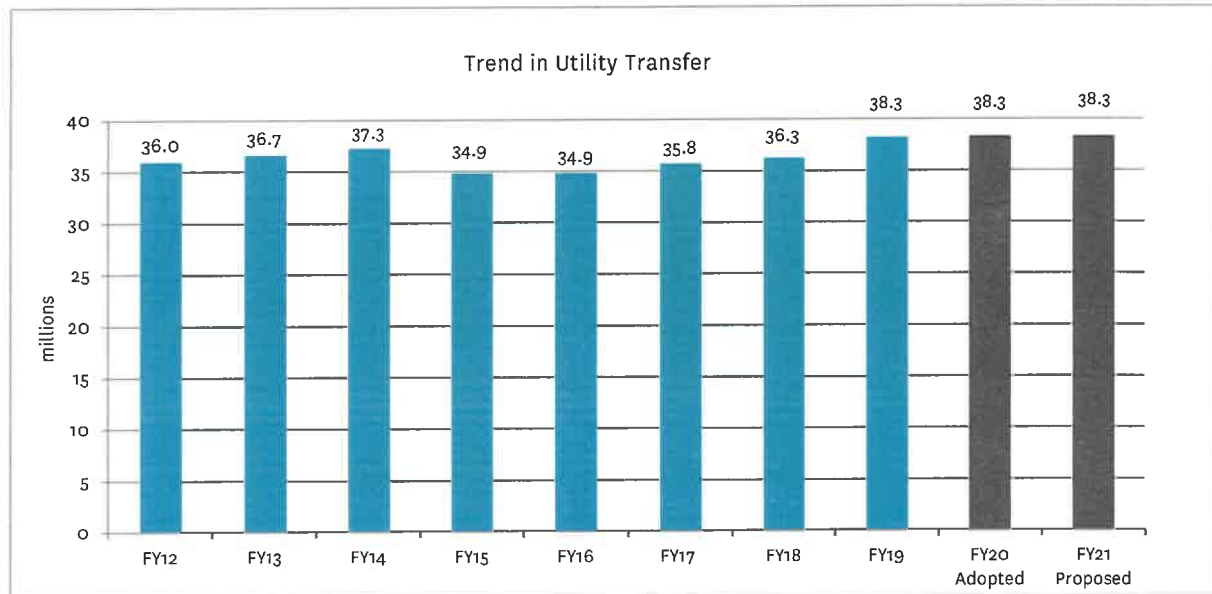


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## All Funds Revenues - Utility Transfer

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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.



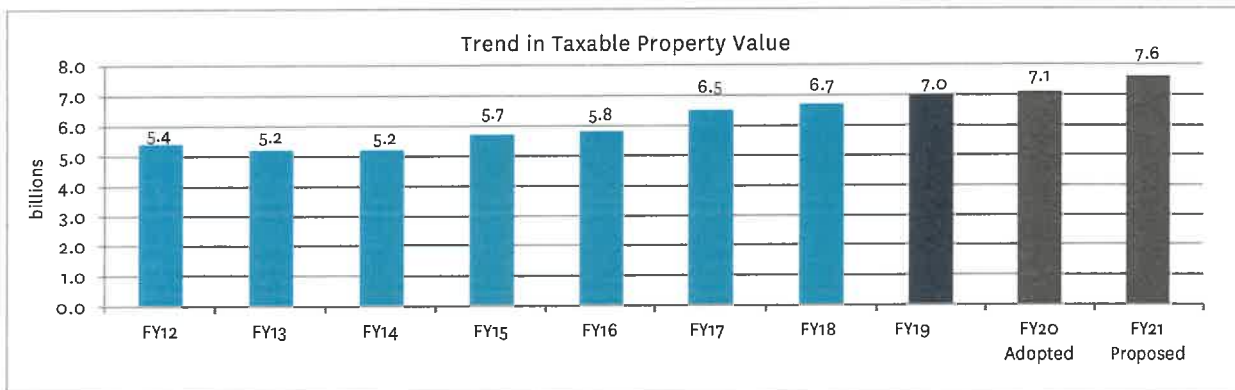
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## All Funds Revenues - Property Tax

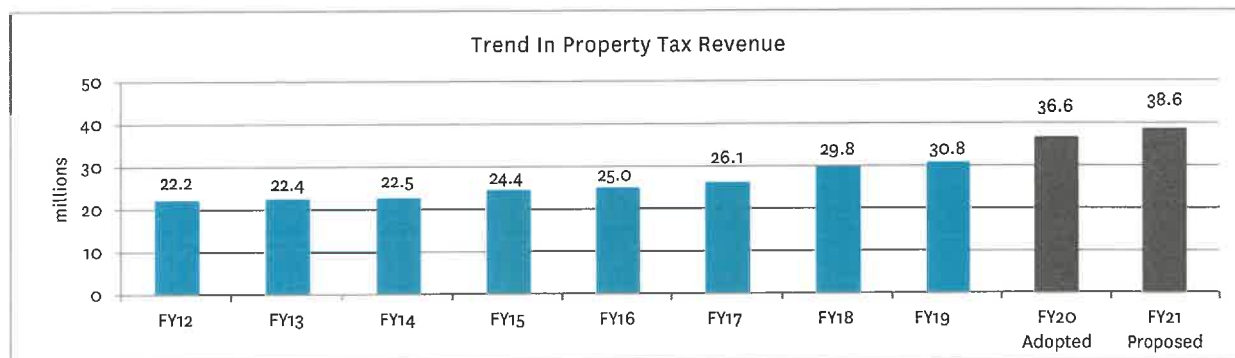
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Property tax has traditionally provided a consistent source of revenue and has been a staple of Florida municipalities' revenue composition.

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.



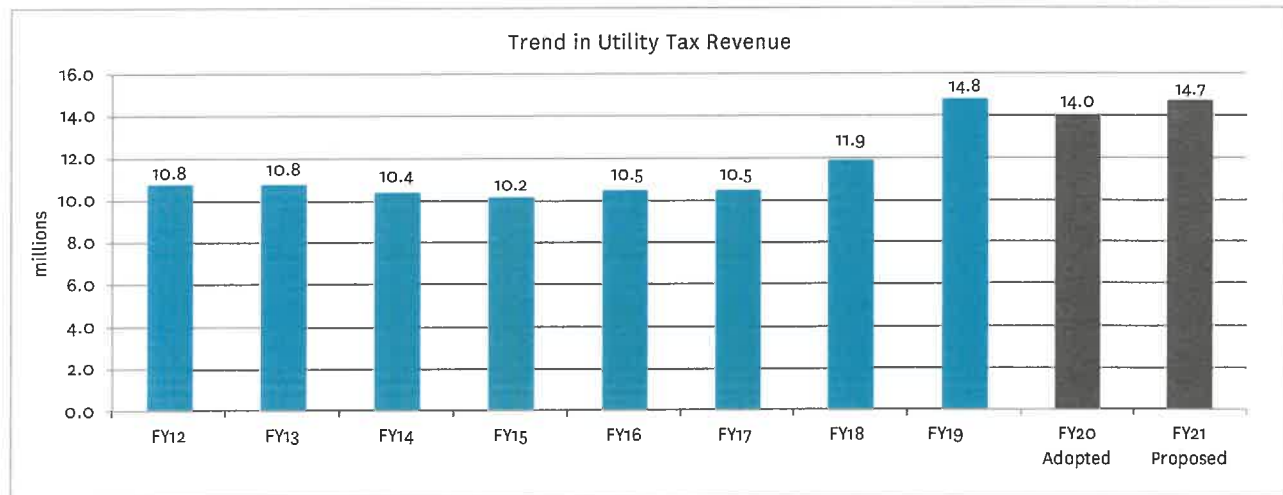
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## All Funds

### Revenues - Utility Tax

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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%.

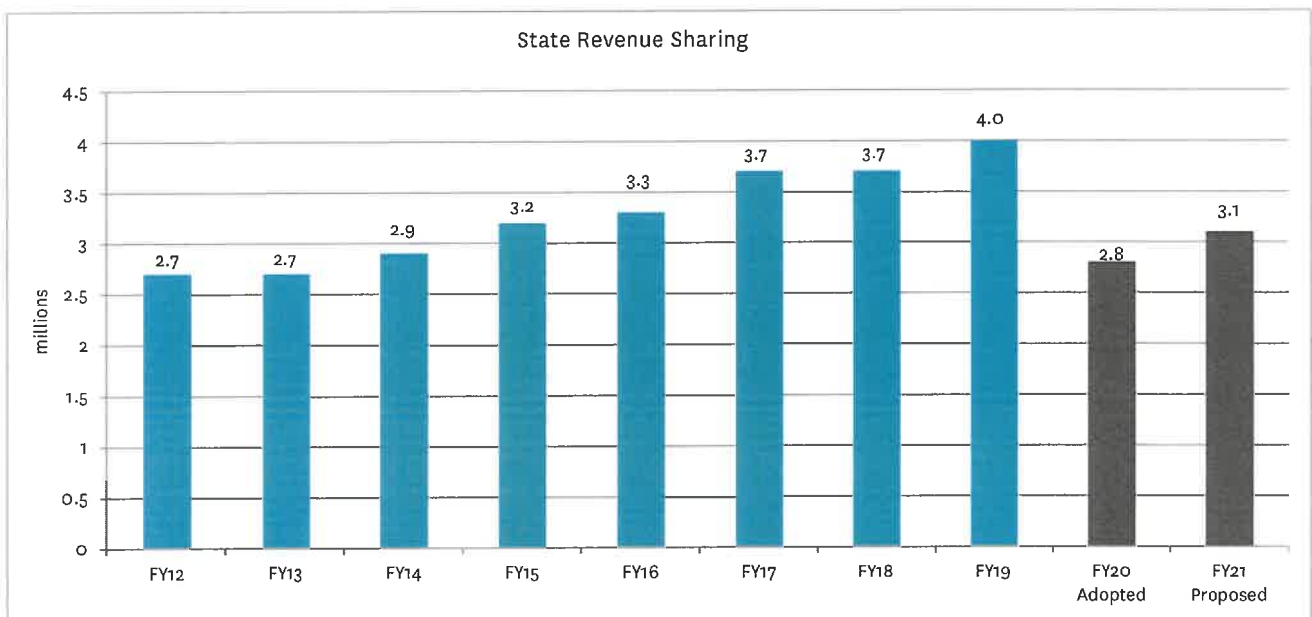
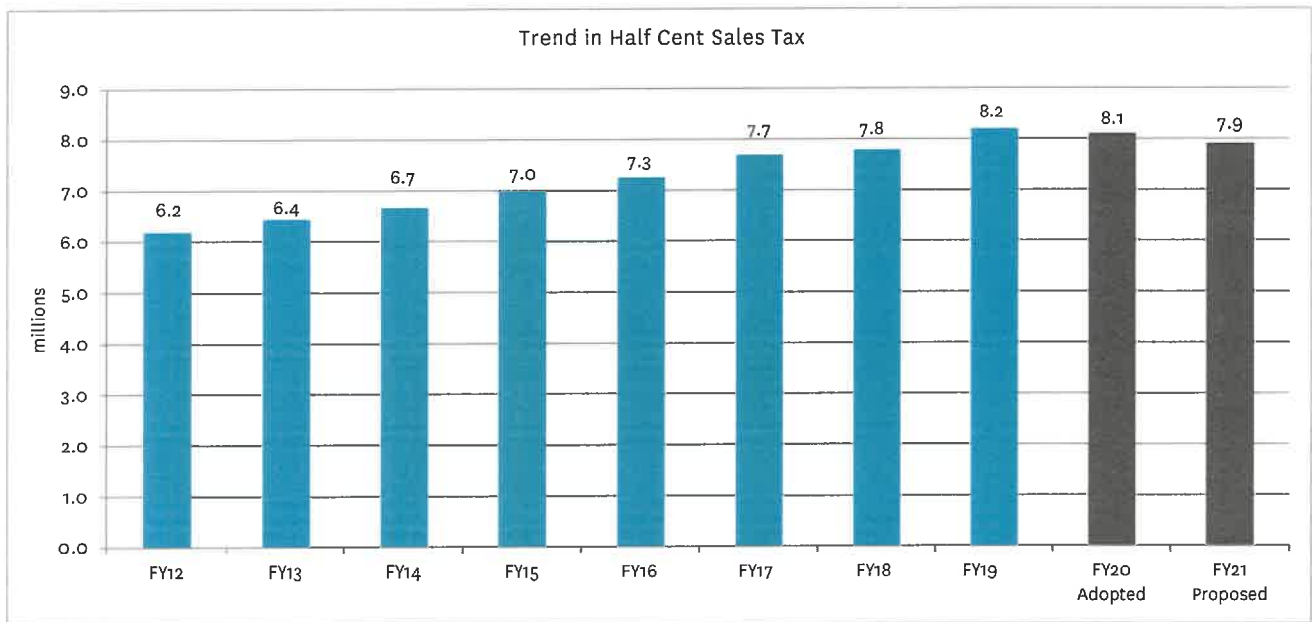


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## All Funds Revenues - Half Cent Sales Tax

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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.



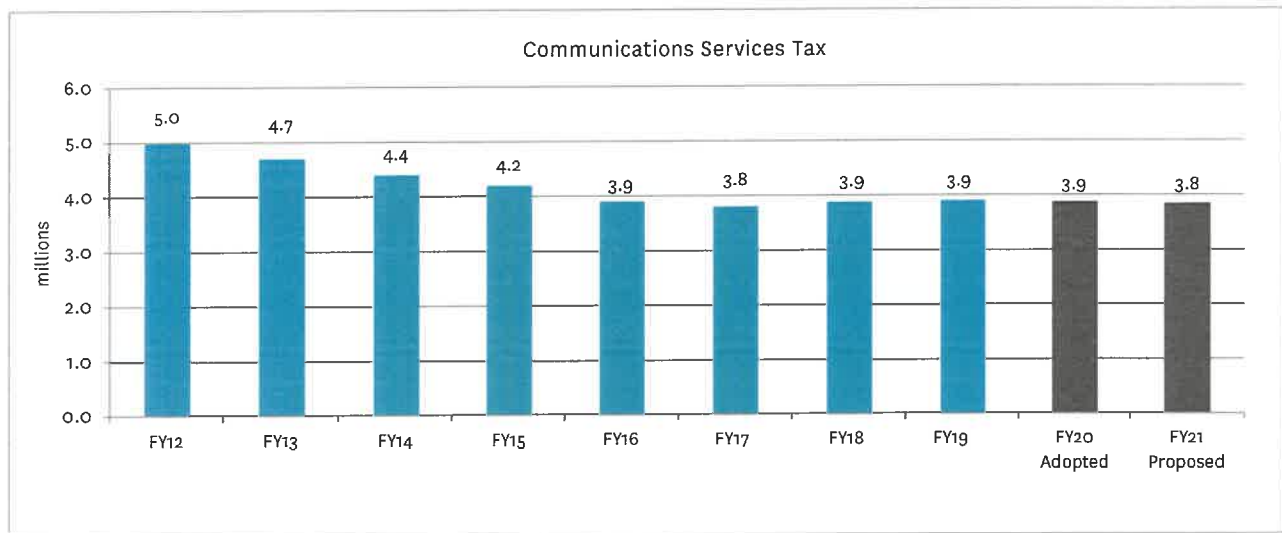
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## All Funds

### Revenues - Communications Services Tax

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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.

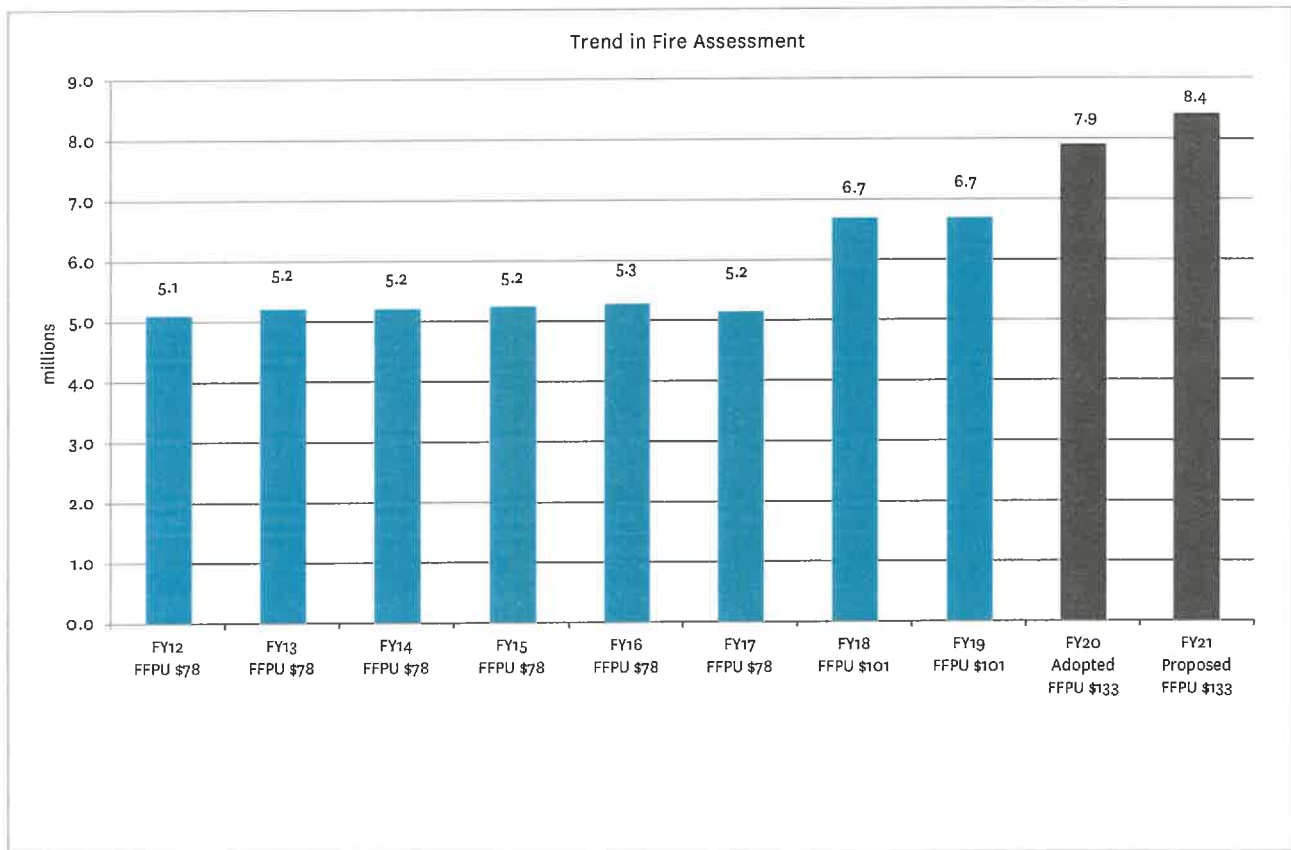


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All Funds  
Revenues - Fire Assessment

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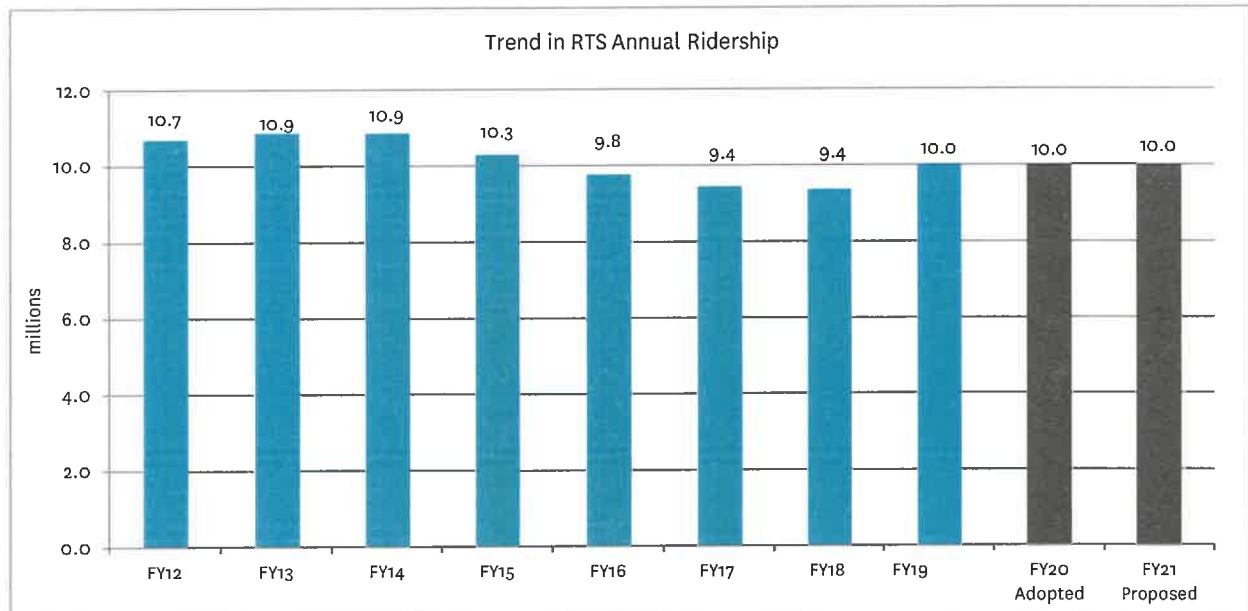
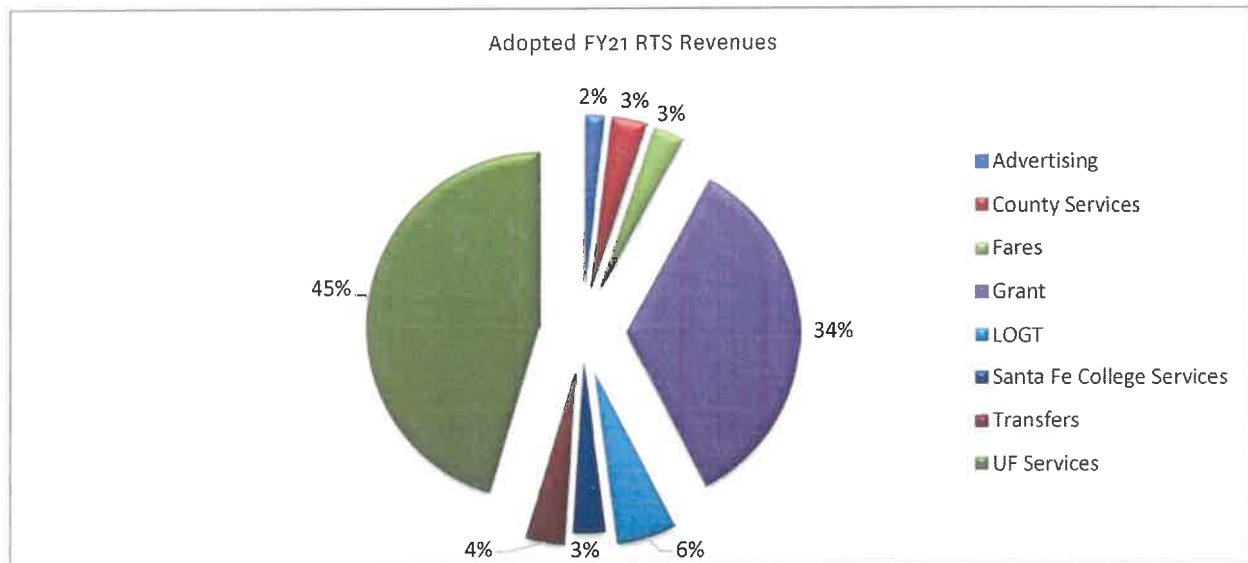
The Fire Assessment was implemented in FY11 and was charged at \$78 per factored fire protection unit (FFPU), intended to cover 50% of the cost of fire protection at the time. Fire protection units are developed based on a combination of the usage and the square footage of the structure. The cost of 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.



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## All Funds

### Revenues - Solid Waste Collection Fees

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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.





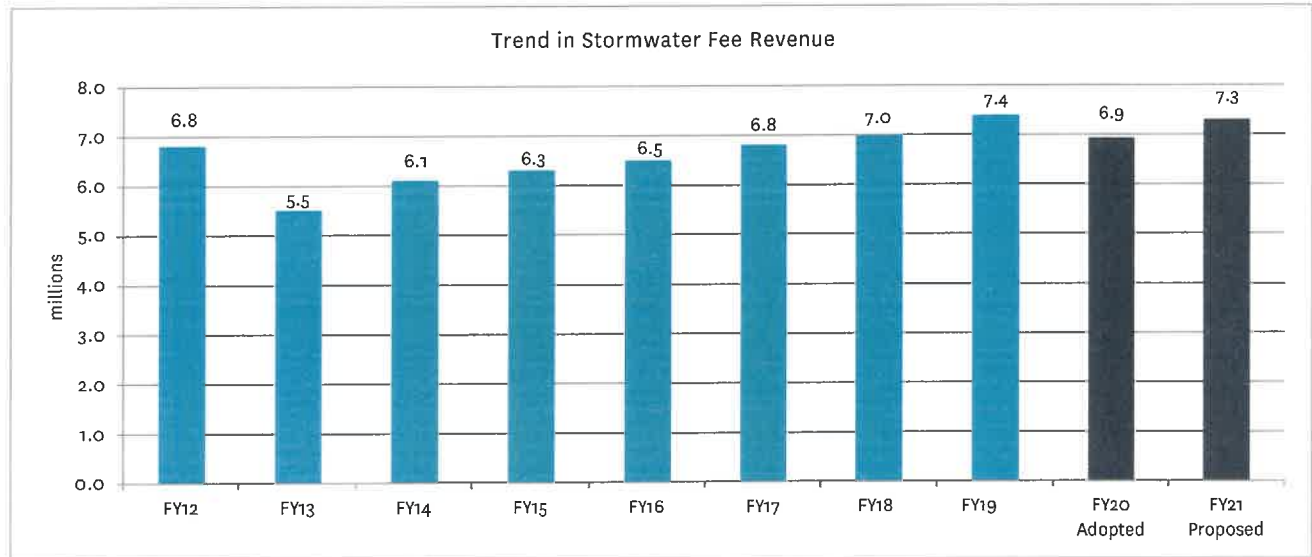
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## All Funds

### Revenues - Stormwater Fees

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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.



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## All Funds

### Revenues - Pension & OPEB Contributions and Investment Earnings

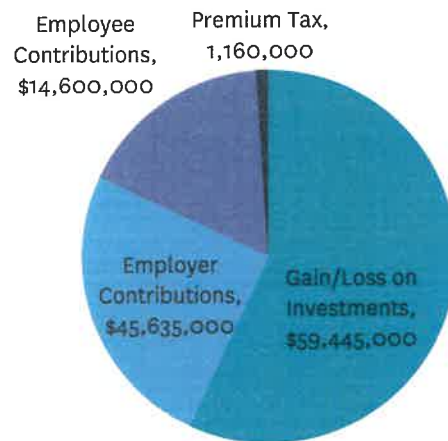
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The City operates three defined benefit pension funds and one retiree health insurance trust fund. These pension funds have large employee and employer contributions each year. The employee contributions are set amounts which only change upon negotiations 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

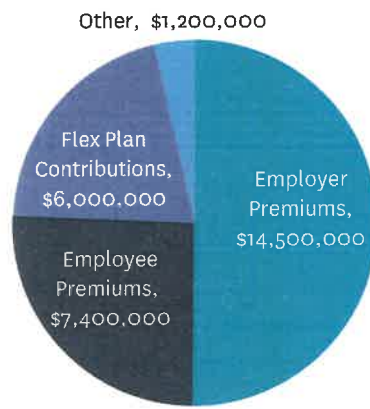


## All Funds

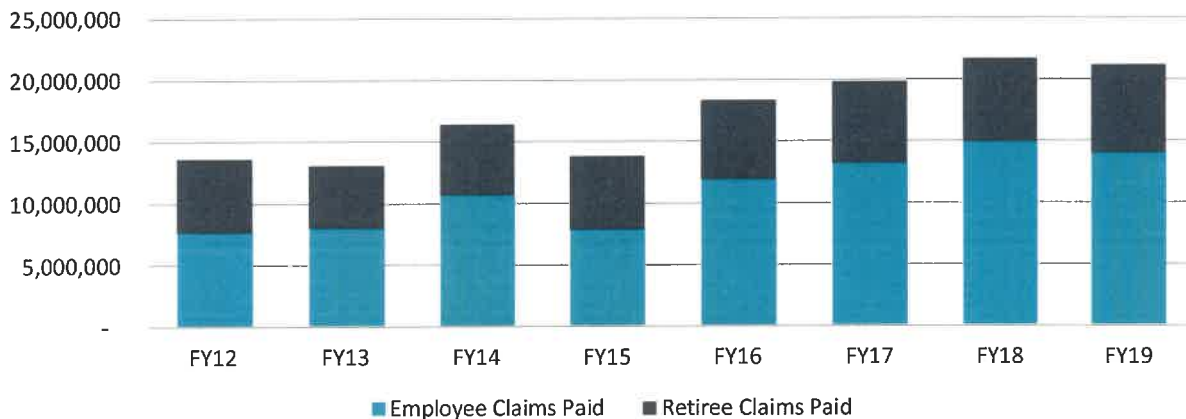
### Revenues - Internal Service Fund Charges for Services

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.

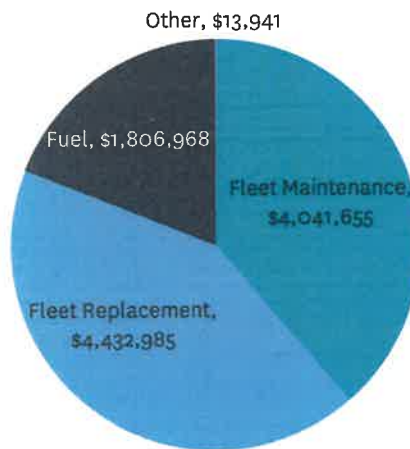
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All Funds  
Revenues - Internal Service Fund Charges for Services

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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



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## All Funds Summary of Expenses

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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.

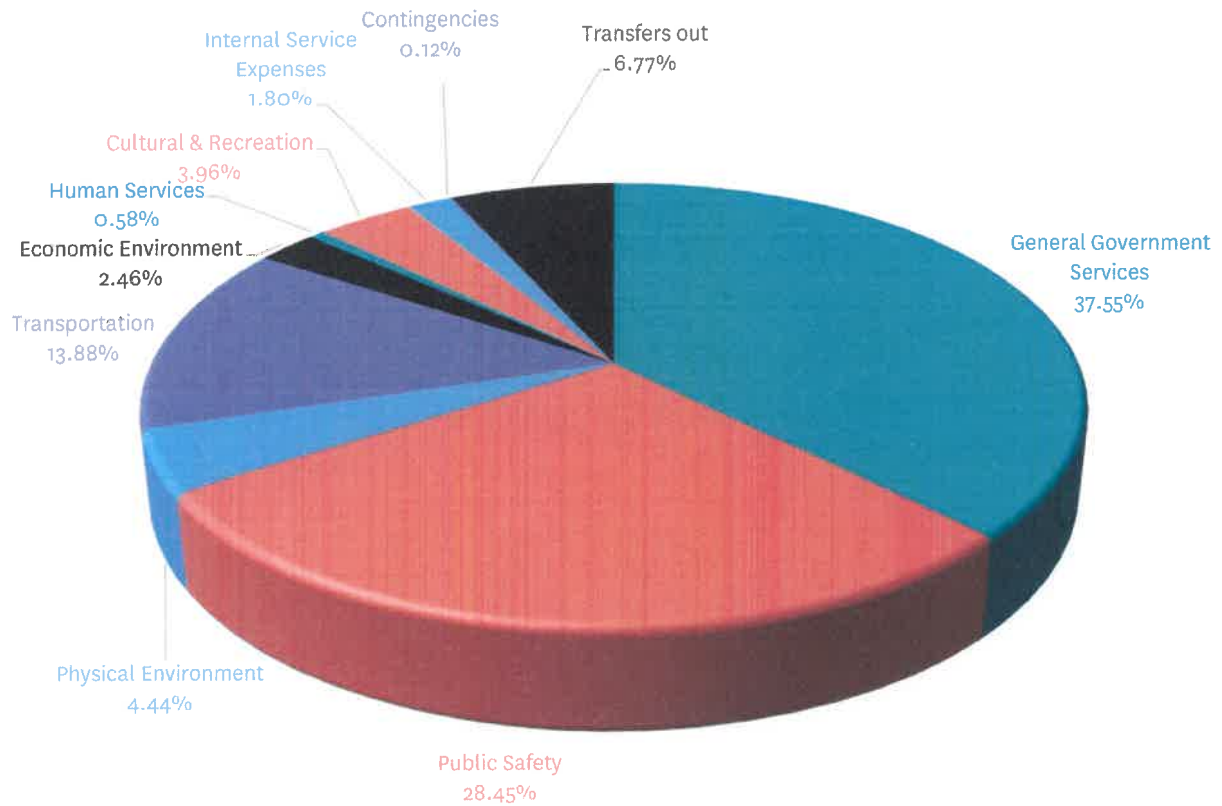
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All Funds  
Summary of Expenses

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

**FY21 ALL FUNDS EXPENSES  
BY 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)	(0)	
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%	<u>(\$13,274,946.00)</u>	
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

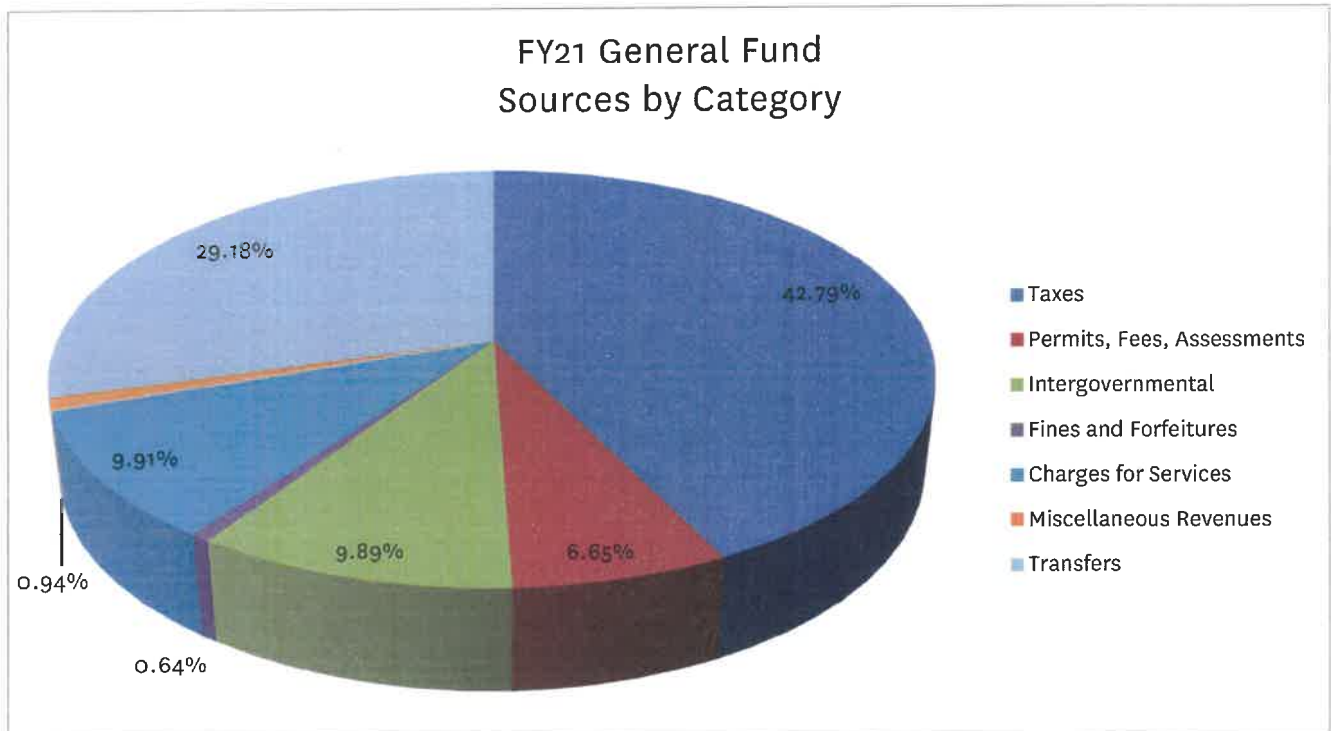
**General Fund Summary**  
**Summary of Revenues and Expenses**

	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%

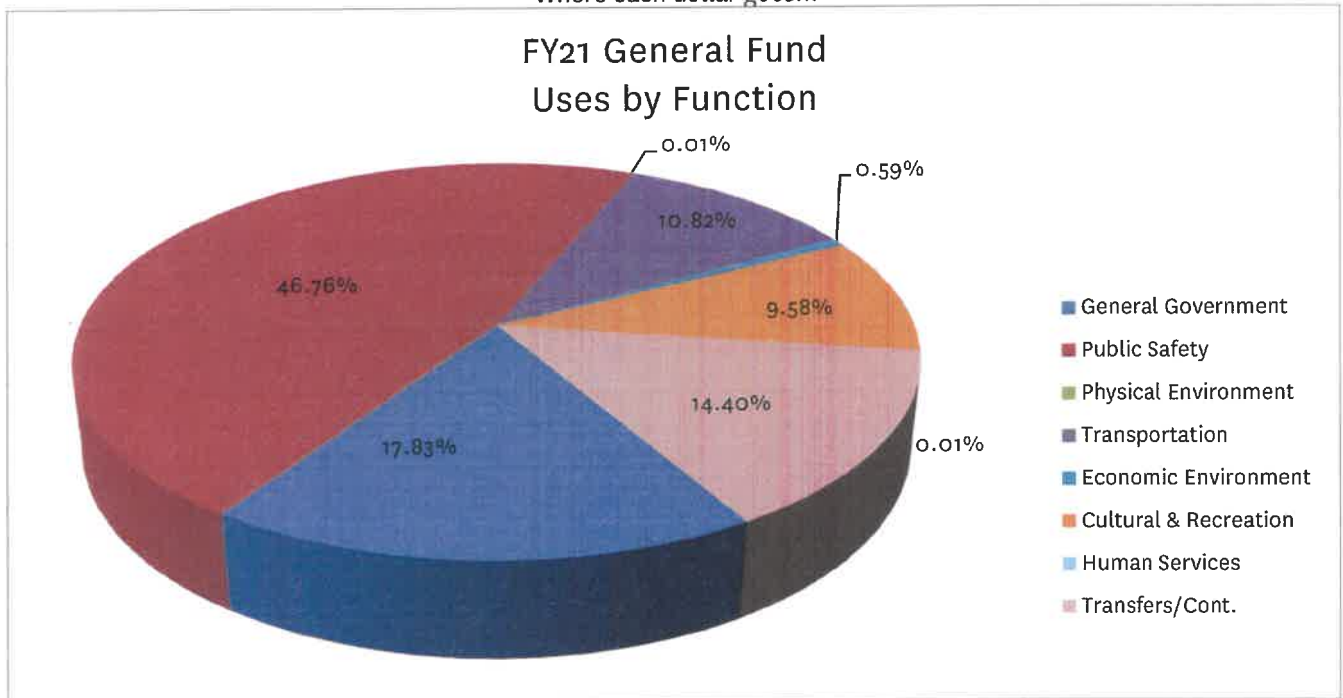


## General Fund FY21 Summary of Sources and Uses

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
<b>Taxes:</b>					
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%
<b>Total Taxes</b>	<b>50,479,208</b>	<b>51,765,709</b>	<b>56,288,467</b>	<b>58,977,434</b>	<b>4.8%</b>
<b>Permits, Fees &amp; Assessments:</b>					
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%
<b>Total Permits, Fees &amp; Assmts</b>	<b>7,397,567</b>	<b>7,427,446</b>	<b>8,729,178</b>	<b>9,162,621</b>	<b>5.0%</b>
<b>Intergovernmental:</b>					
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%
<b>Total Intergovernmental</b>	<b>14,987,837</b>	<b>14,216,435</b>	<b>14,172,637</b>	<b>13,625,717</b>	<b>-3.9%</b>
<b>Charges for Services:</b>					
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
<b>Charges for Services (continued):</b>					
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%
<b>Total Charges for Services</b>	<b>11,992,769</b>	<b>12,345,710</b>	<b>12,498,142</b>	<b>13,659,848</b>	<b>9.3%</b>
<b>Fines and Forfeitures:</b>					
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
<b>Total Fines and Forfeitures</b>	<b>1,128,662</b>	<b>880,569</b>	<b>980,079</b>	<b>880,891</b>	<b>-10.1%</b>

**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
<b>Department Names &amp; Numbers:</b>					
<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%
<b>Total General Fund Uses</b>	<b>126,217,673</b>	<b>120,239,924</b>	<b>133,181,778</b>	<b>137,800,633</b>	<b>3.5%</b>

**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
<b>Contingency Accounts:</b>					
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%
<b>Total Contingencies</b>	<b>2,910,960</b>	<b>5,192</b>	<b>2,468,005</b>	<b>454,188</b>	<b>-81.6%</b>
<b>Transfers to Other Funds:</b>					
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%
<b>Total Transfers to Other Funds</b>	<b>16,745,189</b>	<b>23,926,139</b>	<b>18,464,314</b>	<b>19,782,662</b>	<b>7.1%</b>

**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
<b>Non-Departmental Projects:</b>					
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
<b>Total Non-Departmental</b>	<b>23,079,974</b>	<b>25,908,756</b>	<b>24,630,701</b>	<b>23,447,154</b>	<b>-4.8%</b>

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

Special Revenue Funds		
Grant Funds	Trust Funds	Miscellaneous
Community Development Block Grant (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 Adopted	FY 2019 Actual	FY 2020 Adopted	FY 2021 Proposed	% Change 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
<b>Total Sources</b>	<b>1,244,102</b>	<b>1,524,792</b>	<b>1,319,592</b>	<b>1,319,592</b>	<b>0.0%</b>
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%
<b>Sources of Funds:</b>					
Transfers From:					
Transfer From Cra (111)	23,650	23,650	-	-	n/a
CRA Consolidated Trust Fund	-	-	23,225	-	-100.0%
<b>Total Sources</b>	<b>23,650</b>	<b>23,650</b>	<b>23,225</b>	<b>-</b>	<b>-100.0%</b>
<b>Uses of Funds:</b>					
Cultural & Recreation:	-	-	-	-	n/a
<b>Total Uses</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>n/a</b>
Planned addition to (appropriation of) fund balance	23,650	23,650	23,225	-	-100.0%
<b>Ending Fund Balance</b>	<b>\$ 17,069</b>	<b>\$ 17,069</b>	<b>\$ 40,294</b>	<b>\$ 40,294</b>	<b>0.0%</b>

**HOME Fund**  
**Fund 104**

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

**Funding Source:** The City of Gainesville receives an allocation from HUD for local community development, housing activities and public services. A portion of these funds is set aside for City projects. Another portion is made available to non-profit outside organizations and other public agencies through a competitive process that involves review and recommendations by the Citizens Advisory Committee for Community 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%
<b>Sources of Funds:</b>					
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
<b>Total Sources</b>	<b>451,124</b>	<b>670,535</b>	<b>530,141</b>	<b>530,141</b>	<b>0.0%</b>
<b>Uses of Funds:</b>					
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%
<b>Total Uses</b>	<b>387,080</b>	<b>487,525</b>	<b>530,140</b>	<b>529,797</b>	<b>-0.1%</b>
Planned addition to (appropriation of) fund balance	64,044	-	1	344	34280.0%
<b>Ending Fund Balance</b>	<b>\$ (374,886)</b>	<b>\$ (243,358)</b>	<b>\$ (243,357)</b>	<b>\$ (243,013)</b>	<b>-0.1%</b>

## Cultural Affairs Fund

### Fund 107

**Description:** The Cultural Affairs Fund is used to account for revenues and expenditures associated with various cultural and special event activities provided for the benefit of 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		FY 2019		FY 2020		FY 2021		% Change
	Adopted		Actual		Adopted		Proposed		FY20 to FY21
Beginning Fund Balance	\$	127,371	\$	127,370	\$	167,560	\$	266,401	59.0%
<b>Sources of Funds:</b>									
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%
<b>Total Sources</b>		<b>511,022</b>		<b>477,863</b>		<b>511,022</b>		<b>511,022</b>	<b>0.0%</b>
<b>Uses of Funds:</b>									
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%
<b>Total Uses</b>		<b>480,531</b>		<b>437,671</b>		<b>412,181</b>		<b>410,603</b>	<b>-0.4%</b>
Planned addition to (appropriation of) fund balance		30,491		40,192		98,841		100,419	1.6%
<b>Ending Fund Balance</b>	<b>\$</b>	<b>188,353</b>	<b>\$</b>	<b>167,560</b>	<b>\$</b>	<b>266,401</b>	<b>\$</b>	<b>366,820</b>	<b>37.7%</b>

**State Law Enforcement Contraband Forfeiture Fund**  
**Fund 108**

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

**Funding Source:** Sources in this fund are proceeds from confiscated property. Florida state law forbids anticipation of forfeiture funds for budget purposes, which is why no budgeted expenditures are shown 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%
<b>Sources of Funds:</b>					
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
<b>Total Sources</b>	-	75,107	-	-	n/a
<b>Uses of Funds:</b>					
Public Safety:					
Police Explorers	-	591	-	-	n/a
Summer Heatwave	-	4,684	-	-	n/a
Equip, Training & Spec Prog	-	1,000	-	-	n/a
<b>Total Uses</b>	-	6,274	-	-	n/a
Planned addition to (appropriation of) fund balance	-	68,833	-	-	n/a
<b>Ending Fund Balance</b>	\$ 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 Adopted	FY 2019 Actual	FY 2020 Adopted	FY 2021 Proposed	% Change FY20 to FY21
Beginning Fund Balance	\$ 892,357	\$ 892,357	\$ 772,022	\$ 757,088	-1.9%
<b>Sources of Funds:</b>					
<b>Fines and Forfeitures:</b>					
Federal Justice Funds	-	156,810	-	-	n/a
<b>Miscellaneous Revenues:</b>					
Interest On Investments	-	1,703	-	-	n/a
<b>Total Sources</b>	-	158,512	-	-	n/a
<b>Uses of Funds:</b>					
<b>Public Safety:</b>					
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
<b>Total Uses</b>	355,000	278,847	14,934	-	-100.0%
Planned addition to (appropriation of) fund balance	(355,000)	(120,335)	(14,934)	-	-100.0%
<b>Ending Fund Balance</b>	\$ 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%
<b>Sources of Funds:</b>					
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
<b>Total Sources</b>	<b>1,854,452</b>	<b>2,040,263</b>	<b>-</b>	<b>-</b>	<b>n/a</b>
<b>Uses of Funds:</b>					
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
<b>Total Uses</b>	<b>1,788,327</b>	<b>1,223,619</b>	<b>-</b>	<b>-</b>	<b>n/a</b>
Planned addition to (appropriation of) fund balance	66,125	816,644	-	-	n/a
<b>Ending Fund Balance</b>	<b>\$ (513,748)</b>	<b>\$ 236,769</b>	<b>\$ 236,769</b>	<b>\$ 236,769</b>	<b>0.0%</b>

**Street, Sidewalk and Ditch Improvement Fund**  
**Fund 113**

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

**Funding Source:** 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		FY 2019		FY 2020		FY 2021		% Change
	Adopted		Actual		Adopted		Proposed		FY20 to FY21
Beginning Fund Balance	\$	684,924	\$	684,924	\$	(934,144)	\$	(2,137,392)	128.8%
<b>Sources of Funds:</b>									
<b>Intergovernmental:</b>									
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
<b>Miscellaneous Revenue:</b>									
Other Contributions&Donations	-		9,000		-		-		n/a
<b>Transfers from:</b>									
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
<b>Total Sources</b>	-		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%
<b>Sources of Funds:</b>					
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%
<b>Total Sources</b>	<b>35,000</b>	<b>1,655,909</b>	<b>35,000</b>	<b>35,000</b>	<b>0.0%</b>
<b>Uses of Funds:</b>					
Transportation:					
TCEA Projects	-	24,566	-	-	n/a
TMPA Projects	353,686	264,102	-	-	n/a
Transfers to:					
RTS Fund (450)	-	112,359	-	-	n/a
<b>Total Uses</b>	<b>353,686</b>	<b>401,027</b>	<b>-</b>	<b>-</b>	<b>n/a</b>
Planned addition to (appropriation of) fund balance	(318,686)	1,254,882	35,000	35,000	0.0%
<b>Ending Fund Balance</b>	<b>\$ 3,724,842</b>	<b>\$ 5,298,410</b>	<b>\$ 5,333,410</b>	<b>\$ 5,368,410</b>	<b>0.7%</b>



## Water/Wastewater Infrastructure Fund

### Fund 117

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

**Funding Source:** 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 Adopted	FY 2019 Actual	FY 2020 Adopted	FY 2021 Proposed	% Change 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%
<b>Sources of Funds:</b>					
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
<b>Total Sources</b>	-	294,118	231,919	231,919	0.0%
<b>Uses of Funds:</b>					
Economic Environment:					
SHIP Programs	46,560	895,704	-	231,610	n/a
<b>Total Uses</b>	46,560	895,704	-	231,610	n/a
Planned addition to (appropriation of) fund balance	(46,560)	(601,586)	231,919	309	-99.9%
<b>Ending Fund Balance</b>	\$ 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%
<b>Sources of Funds:</b>					
<b>Intergovernmental:</b>					
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
<b>Charges for Services:</b>					
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
<b>Fines &amp; Forfeitures:</b>					
Court Fines & Forfeitures	50,000	20,847	50,000	-	-100.0%
Parking Fines	-	111	-	-	n/a
<b>Miscellaneous:</b>					
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%
<b>Total Sources</b>	<b>1,225,243</b>	<b>3,508,682</b>	<b>1,329,623</b>	<b>1,694,717</b>	<b>27.5%</b>
<b>Uses of Funds:</b>					
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
<b>Total Uses</b>	<b>1,113,171</b>	<b>2,919,117</b>	<b>1,026,255</b>	<b>1,528,778</b>	<b>49.0%</b>
Planned addition to (appropriation of) fund balance	112,072	589,565	303,368	165,939	-45.3%
<b>Ending Fund Balance</b>	<b>\$ 2,578,516</b>	<b>2,981,578</b>	<b>\$ 3,284,946</b>	<b>\$ 3,450,884</b>	<b>5.1%</b>

**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		FY 2019		FY 2020		FY 2021		% Change
	Adopted		Actual		Adopted		Proposed		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%
<b>Sources of Funds:</b>					
Permits, Fees, Assessments:					
Tree Mitigation Revenue	-	475,183	-	32,129	n/a
Miscellaneous Revenue:					
Interest On Investments	-	56,581	-	-	n/a
<b>Total Sources</b>	-	531,764	-	32,129	n/a
<b>Uses of Funds:</b>					
Transportation					
Urban Forestry Program	47,952	41,387	64,181	31,850	-50.4%
Cultural & Recreation:					
Urban Forestry Program	-	2,115	-	-	n/a
<b>Total Uses</b>	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%
<b>Ending Fund Balance</b>	\$ 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		FY 2019		FY 2020		FY 2021		% Change
	Adopted		Actual		Adopted		Proposed		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%
<b>Sources of Funds:</b>					
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
<b>Total Sources</b>	<b>32,636</b>	<b>(23)</b>	<b>32,636</b>	<b>160,000</b>	<b>390.26%</b>
<b>Uses of Funds:</b>					
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%
<b>Total Uses</b>	<b>160,000</b>	<b>139,105</b>	<b>210,000</b>	<b>160,000</b>	<b>-23.81%</b>
Planned addition to (appropriation of) fund balance	(127,364)	(139,128)	(177,364)	-	-100.00%
<b>Ending Fund Balance</b>	<b>\$ 1,490,084</b>	<b>\$ 1,478,321</b>	<b>\$ 1,300,957</b>	<b>\$ 1,173,593</b>	<b>-9.79%</b>

**Downtown Redevelopment Tax Increment Fund**  
**Fund 610**

**Description:** The Downtown Redevelopment Tax Increment Fund is used to account for certain property tax increments, and interest earned on such funds, which are to be used for specific projects involving downtown 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%
<b>Sources of Funds:</b>					
<b>Taxes:</b>					
Property Tax Inc.-County	1,577,441	1,378,088	-	-	n/a
<b>Charges for Services:</b>					
Merchandise Sales	-	7,410	-	-	n/a
<b>Miscellaneous Revenues:</b>					
Interest On Investments	-	118,292	-	-	n/a
<b>Transfers from:</b>					
General Fund (001)	948,679	789,861	-	-	n/a
<b>Total Sources</b>	<b>2,526,120</b>	<b>2,293,651</b>	<b>-</b>	<b>-</b>	<b>n/a</b>
<b>Uses of Funds:</b>					
<b>Economic Environment:</b>					
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
<b>Transfer to:</b>					
CRA-Operating (111)	720,191	626,214	-	-	n/a
<b>Total Uses</b>	<b>720,191</b>	<b>1,533,191</b>	<b>-</b>	<b>-</b>	<b>n/a</b>
<b>Planned addition to (appropriation of) fund balance</b>	<b>1,805,929</b>	<b>760,459</b>	<b>-</b>	<b>-</b>	<b>n/a</b>
<b>Ending Fund Balance</b>	<b>\$ 5,727,528</b>	<b>\$ 4,682,059</b>	<b>\$ 4,682,059</b>	<b>\$ 4,682,059</b>	<b>0.0%</b>

**Fifth Avenue Tax Increment Fund**  
**Fund 613**

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

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

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