

Resolution No.

200316

Part II

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

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

**School Crossing Guard Trust Fund**  
**Fund 617**

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

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

**Legal Basis:** The City Commission approved Ordinance 0-95-29 in accordance with Fla. Stat. § 316.60, which gives municipalities authority to impose a surcharge for this purpose.

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

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

**College Park Redevelopment Tax Increment Trust Fund**  
**Fund 618**

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

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

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

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

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

**Art in Public Places Trust Fund**  
**Fund 619**

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

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

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

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

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

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

**Gainesville Community Reinvestment Area (GCRA) Fund**  
**Fund 620**

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

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

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

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

The fund balance within this fund is restricted.

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

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**Gainesville Community Reinvestment Area (GCRA) Fund  
Fund 620**

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

**Eastside Tax Increment Fund**  
**Fund 621**

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

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

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

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

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



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

## Debt Service Funds

Capital Improvement Revenue  
Note Series 2009

Pension Obligation Bond Series  
2003A

Capital Improvement Revenue  
Bond 2010

Pension Obligation Bond  
Series 2003B

Revenue Refunding Note 2011

Guaranteed Entitlement Refunding  
and Revenue Bond of 2004

Revenue Note Series 2011A

Depot Ave Stormwater Park  
Debt Service Fund

Revenue Refunding Note 2014

Capital Improvement Revenue  
Refunding Note 2016B

First Florida Governmental Financing  
Commission Bond of 2005

GPD Energy Conservation Master  
Lease Purchase Agreement

Capital Improvement Revenue  
Refunding Note 2016A

Capital Improvement Revenue Bond  
Series 2014

Capital Improvement Revenue Bond  
Series 2017

Guaranteed Entitlement Refunding  
and Revenue Bond of 1994

Capital Improvement Revenue  
Note of FY 2019

**All Debt Service Funds**  
**Summary of Revenues and Expenses**

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

**Guaranteed Entitlement Revenue and Refunding Bond of 1994**  
**Fund 217**

**Description:** This fund is used to account for revenues and expenditures associated with the Guaranteed Entitlement Refunding and Revenue Bond (GERRB) of 1994, issued in the amount of \$9,805,000 on April 1, 1994, final maturity August 1, 2024. Principal and interest are payable annually on August 1.

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

**Legal Basis:** The City Commission adopted Resolution No. 030597 on November 10, 2003.

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

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

# Pension Obligation Bond - Series 2003A

## Fund 226

Description:	This fund is used to account for revenues and expenditures to retire \$40,042,953 in bonds issued to fund the unfunded pension obligations of the City to the General Employee's Pension Plan. Issued March 14, 2003, final maturity October 2032, principal payable annually October 1 and interest payable semi-annually October and April.
Funding Source:	The debt service payment is funded from the General Fund and from all other funds that incur payroll expense, including Gainesville Regional Utilities.
Legal Basis:	The City Commission adopted Resolution No. 020918 on February 24, 2003.
Fund Balance:	There are no significant changes in fund balance.

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

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**Pension Obligation Bond - Series 2003A**

**Fund 226**

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

## Pension Obligation Bond - Series 2003B

### Fund 227

**Description:** This fund is used to account for revenues and expenditures to retire \$49,851,806 in bonds issued to fund the unfunded pension obligations of the City to the Consolidated Police Officer's and Firefighters'. Issued March 14, 2003, final maturity October 2033, principal payable annually October 1 and interest payable semi-annually October and April.

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

**Legal Basis:** The City Commission adopted Resolution No. 020918 on February 24, 2003.

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

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

## Depot Avenue Stormwater Park Debt Service

### Fund 229

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

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

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

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

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

## GPD-Energy Conservation Master Lease Purchase Agreement

### Fund 233

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

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

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

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

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



**Capital Improvement Revenue Note Series 2009**  
**Fund 236**

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

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

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

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

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

## Capital Improvement Revenue Bond 2010

### Fund 237

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

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

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

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

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

**Revenue Refunding Note 2011**  
**Fund 238**

**Description:** This fund is used to account for revenues and expenditures to refinance \$6,230,000 from the FFGFC Bond of 2002. Issued November 1, 2011, final maturity July 1, 2022, principal payable annually on July 1 and interest payable semi-annually January and July 1.

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

**Legal Basis:** The City Commission adopted Resolution No. 110358 on October 20, 2011.

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

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

# Revenue Note Series 2011A

## Fund 239

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

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

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

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

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

# Revenue Refunding Note 2014

## Fund 241

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

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

## Capital Improvement Revenue Bond Series 2014

### Fund 242

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

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

## Capital Improvement Revenue Refunding Note 2016A

### Fund 243

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

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

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

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

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

## Capital Improvement Revenue Refunding Note 2016B

### Fund 244

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

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



## Capital Improvement Revenue Note, Series 2017

### Fund 245

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

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

## Capital Improvement Revenue Note of FY 2019

### Fund 246

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

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

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

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

**All Capital Projects Funds**  
**Summary of Revenues and Expenses**

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

**General Capital Projects Fund**  
**Fund 302**

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

**Funding Source:** Financing for this fund is generally provided by operating transfers from other funds of the City and interest earnings.

**Legal Basis:** Each year the City Commission approves this allocation through the Capital Improvement Plan and budget process.

**Fund Balance:** Fund balance includes amounts unspent but budgeted in prior years for ongoing long-term capital projects.  
There are both restricted and assigned fund balance within this fund.

	<b>FY 2019 Adopted</b>	<b>FY 2019 Actual</b>	<b>FY 2020 Adopted</b>	<b>FY 2021 Proposed</b>	<b>% Change FY20 to FY21</b>
<b>Beginning Fund Balance</b>	<b>\$ 3,409,611</b>	<b>\$ 3,407,712</b>	<b>\$ 1,684,448</b>	<b>\$ 1,640,471</b>	<b>-2.6%</b>
<b>Sources of Funds:</b>					
Miscellaneous:					
Insurance Recovery	-	76,000	-	-	n/a
Transfers:					
General Fund (001)	346,957	1,707,666	339,903	180,500	-46.9%
Use of Fund Balance	-	-	-	44,543	n/a
<b>Total Sources</b>	<b>346,957</b>	<b>1,783,666</b>	<b>339,903</b>	<b>225,043</b>	<b>-33.8%</b>

**Uses of Funds:**

General Government:

Custodial Services	29,511	30,016	43,977	44,543	1.3%
Bldg 211 Renovations & Improvements	-	8,816	-	-	n/a
ERP/Technology Investment	-	46,524	-	-	n/a
Development Services	-	19,851	-	-	n/a
Catalyst IT build out	-	30,422	-	-	n/a

Public Safety:

Fire Station 1	-	19,352	-	-	n/a
F/S HVAC, Roof, Plumbing, Electric	-	3,750	-	-	n/a
GFR Equipment Replacement	44,370	845,884	-	-	n/a
GPD Body Worn Cameras	81,729	380,356	-	-	n/a
GPD Taser Program	65,717	65,717	-	-	n/a
GPD IT Replacement/Supt (Svr Bckp)	30,000	-	-	-	n/a
GPD Property & Evidence Roof	-	1,650	-	-	n/a
GPD Incinerator	-	1,945	-	-	n/a
Neighborhood Notification Tool	-	-	-	37,500	n/a
GPD Reichert House Fencing	-	-	31,500	-	-100.0%
Public Works Compound Master Plan	-	-	-	78,000	n/a
FLEET Electric Charging Stations	-	-	40,000	-	-100.0%

Transportation:

TMS Equipment and Installation	-	142,435	-	-	n/a
Parking Garage Maintenance/Repairs	-	9,672	-	-	n/a
NW 2nd Street Sidewalk	-	1,841	-	-	n/a

*Continued on next page*

**General Capital Projects Fund**  
**Fund 302**

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

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

**Public Improvement Construction Fund Capital Projects Fund**  
**Fund 304**

**Description:** The Public Improvement Construction Fund is used to account for the costs of various capital projects funded by the nonrefunding portion of the 1994 Guaranteed Entitlement Revenue & Refunding Bonds (GERRB '94) and interest earnings.

**Funding Source:** Financing for these capital projects is funded by the nonrefunding portion of the 1994 Guaranteed Entitlement Revenue & Refunding Bonds (GERRB '94) and interest earnings.

**Legal Basis:** The City Commission adopted Resolution R-94-15.

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

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

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

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

**Description:** The Greenspace Acquisition and Community Improvement Fund is used to account for the costs of acquiring undevelopment land and community development improvement projects. This fund was created in 1981 to reserve funds for greenspace acquisitions.

**Funding Source:** Financing for these capital projects is generally provided by operating transfers from the General and other City Funds and from interest earnings.

**Legal Basis:** This fund was created in 1981 to reserve funds for greenspace acquisition. In 2016, Commission approved the expenditures within this fund to include Community Improvement projects.

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

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

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



**FY 1996 Road Improvement Fund**  
**Fund 323**

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

	FY 2019		FY 2019		FY 2020		FY 2021		% Change
	Adopted		Actual		Adopted		Proposed		FY20 to FY21
<b>Beginning Fund Balance</b>	\$	8,165	\$	8,165	\$	8,361	\$	8,361	0.0%
<b>Sources of Funds:</b>									
Miscellaneous:									
Interest on Investments		-		196		-		-	n/a
<b>Total Sources</b>		-		196		-		-	n/a
<b>Uses of Funds:</b>									
Transportation:									n/a
<b>Total Uses</b>		-		-		-		-	n/a
Planned addition to (appropriation of) fund balance		-		196		-		-	n/a
<b>Ending Fund Balance</b>	\$	8,165	\$	8,361	\$	8,361	\$	8,361	0.0%

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

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

**Funding Source:** Financing is provided by the FFGFC 2005 Bonds and earnings from interest, and from transfers from the Federal Law Enforcement Contraband Fund (Fund 109).

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

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

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

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

## Depot Avenue Stormwater Facility

### Fund 333

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

**Funding Source:** Financing is provided by the State Revolving Loan Fund; all funds have been fully drawn as of August 2014.

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

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

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

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

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

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

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

**Legal Basis:** The City Commission adopted Resolution No. 050532 on October 24, 2005.

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

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

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

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

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

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

**Legal Basis:** The City Commission approved this project during the March 27, 2006 meeting upon the adoption of Resolution No. 051093. In September 2006, City Commission adopted Resolution No. 060481 to acquire and take ownership of the Kennedy Homes property.

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

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

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

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

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

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

**Legal Basis:** The City Commission adopted Resolution No. 060100 in July 2006 to approve this agreement which is in accordance to the University Comprehensive Master Plan process in FLA. STAT. § 1013.30.

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

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

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



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

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

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

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

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

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

	FY 2019 Adopted		FY 2019 Actual		FY 2020 Adopted		FY 2021 Proposed		% Change FY20 to FY21
<b>Beginning Fund Balance</b>	\$	14,978	\$	14,978	\$	15,312	\$	15,312	0.0%
<b>Sources of Funds:</b>									
Miscellaneous:									
Interest on Investments		-		362		-		-	n/a
<b>Total Sources</b>		-		362		-		-	n/a
<b>Uses of Funds:</b>									
General Government:									
Bldg 211 Renovations & Improvements		-		27		-		-	n/a
<b>Total Uses</b>		-		27		-		-	n/a
Planned addition to (appropriation of) fund balance		-		334		-		-	n/a
<b>Ending Fund Balance</b>	\$	14,978	\$	15,312	\$	15,312	\$	15,312	0.0%

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

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

**Funding Source:** Financing is provided by the additional 5 cents local option gas tax.

**Legal Basis:** This tax is authorized by FLA. STAT. § 336.025. An interlocal agreement between Alachua County and the City of Gainesville allocates 40.80% of the proceeds to the City.

**Fund Balance:** Spending in this fund is restricted to capital projects involving roadway construction including resurfacing, construction, improvements and transportation.

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

**Additional 5 Cents Local Option Gas Tax (LOGT)-Bond Funded Capital Projects Fund**  
**Fund 342**

**Description:** The Additional 5 Cents LOGT Capital Projects Fund is used to account for the expenditure of the CIRN 2009 proceeds to be repaid with additional five cent local option gas tax.

**Funding Source:** Financing is provided by the proceeds of the CIRN of 2009 bond issues.

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

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

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

	FY 2019		FY 2019		FY 2020		FY 2021		% Change
	Adopted		Actual		Adopted		Proposed		FY20 to FY21
<b>Beginning Fund Balance</b>	\$	611,295	\$	611,295	\$	625,964	\$	625,964	0.0%
<b>Sources of Funds:</b>									
Miscellaneous:									
Interest on Investments		-		14,669		-		-	n/a
<b>Total Sources</b>		-		14,669		-		-	n/a
<b>Uses of Funds:</b>									
Transportation:									n/a
<b>Total Uses</b>		-		-		-		-	n/a
Planned addition to (appropriation of) fund balance		-		14,669		-		-	n/a
<b>Ending Fund Balance</b>	\$	611,295	\$	625,964	\$	625,964	\$	625,964	0.0%

## Traffic Management System Building Fund

### Fund 343

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

**Funding Source:** Financing is provided by the Fleet Replacement Fund, CIRB of 2005, Miscellaneous Grants and investment earnings.

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

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

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

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

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

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

**Funding Source:** Financing is provided by the proceeds from the CIRN of 2009.

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

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

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

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

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

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

**Funding Source:** The WSPP 1/2 cent sales tax was collected from January 1, 2009 to December 12, 2010.

**Legal Basis:** The City Commission approved these projects during the July 14, 2008 meeting upon the adoption of Resolution No. 080128.

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

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

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

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

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

**Funding Source:** The WSPP 1/2 cent sales tax was collected from January 1, 2009 to December 12, 2010.

**Legal Basis:** The City Commission approved these projects during the July 14, 2008 meeting upon the adoption of Resolution No. 080128.

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

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

	FY 2019		FY 2019		FY 2020		FY 2021		% Change
	Adopted		Actual		Adopted		Proposed		FY20 to FY21
<b>Beginning Fund Balance</b>	\$	218,458	\$	218,458	\$	209,843	\$	209,843	0.0%
<b>Sources of Funds:</b>									
Miscellaneous:									
Interest on Investments	-		5,137		-		-		n/a
<b>Total Sources</b>	-		5,137		-		-		n/a
<b>Uses of Funds:</b>									
Cultural & Recreation:									
Land Acquisition Improvements	-		4,327		-		-		n/a
Crawford-Smith Property	-		9,425		-		-		n/a
<b>Total Uses</b>	-		13,752		-		-		n/a
Planned addition to (appropriation of) fund balance	-		(8,615)		-		-		n/a
<b>Ending Fund Balance</b>	\$	218,458	\$	209,843	\$	209,843	\$	209,843	0.0%

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

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

**Funding Source:** Sources receipted in this fund are from the Wild Spaces Public Places 1/2 cent sales tax, State grants and Alachua County funds.

**Legal Basis:** The City Commission approved these projects during the July 14, 2008 meeting upon the adoption of Resolution No. 080128.

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

Funds are restricted based on laws and regulations.

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



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

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

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

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

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

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

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

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

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

**Funding Source:** Financing is provided by the proceeds from the Revenue Note 2011A

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

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

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

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

**Facilities Maintenance Recurring Fund**  
**Fund 351**

**Description:** The scheduled retirement of the OPEB 2005 Bond provided recurring funds to establish and support capital projects funds to be used for ongoing facilities maintenance, replacement of equipment (such as radios, computers, laptops) and resurfacing of residential roads. This fund will be used for capital maintenance of the City's buildings.

**Funding Source:** Financing is provided by a recurring transfer from the General Fund.

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

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

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

*Continued on next page*

# Facilities Maintenance Recurring Fund

## Fund 351

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

**Equipment Replacement Fund**  
**Fund 352**

**Description:** The scheduled retirement of the OPEB 2005 Bond provided recurring funds to establish and support capital projects funds to be used for ongoing facilities maintenance, replacement of equipment (such as radios, computers, laptops) and resurfacing of residential roads. This fund will be used for equipment replacement.

**Funding Source:** Financing is provided by a recurring transfer from the General Fund.

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

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

	FY 2019 Adopted		FY 2019 Actual		FY 2020 Adopted		FY 2021 Proposed		% Change FY20 to FY21
<b>Beginning Fund Balance</b>	\$	1,373,194	\$	1,373,194	\$	294,535	\$	294,535	0.0%
<b>Sources of Funds:</b>									
Miscellaneous:									
Interest on Investments		-		41,229		-		-	n/a
Transfer from:									
General Fund (001)		977,500		977,500		977,500		962,500	-1.5%
<b>Total Sources</b>		<b>977,500</b>		<b>1,018,729</b>		<b>977,500</b>		<b>962,500</b>	<b>-1.5%</b>
<b>Uses of Funds:</b>									
General Government:									
UCS VoIP Upgrade		-		165		-		-	n/a
IT Infrastructure Replc		75,000		-		-		-	n/a
COM Broadcast Replacement		-		-		29,200		113,000	287.0%
COM Upgrade TV12 to High Definition		-		-		-		37,500	n/a
IT Sharepoint Migration		-		-		11,500		-	-100.0%
IT City Website Update		-		-		97,000		57,200	-41.0%
PC/Equipment Replacement		125,000		59,059		150,000		110,000	-26.7%
Public Safety:									
Vehicle Video Cameras		130,000		171,117		28,000		101,800	263.6%
Extrication Equipment		-		-		-		-	n/a
Replace GFR Eqpt on Apparatus		25,000		14,866		-		175,000	n/a
Replace Kitchen Eqpt F/S 3, 4, 5, 7		-		684		-		-	n/a
GPD Smart Phones		-		-		28,000		28,000	0.0%
Replc Program GPD Laptops		250,000		-		-		-	n/a
Mobile Data Computer Syst		25,000		26,832		-		-	n/a
GPD Body Worn Cameras		-		-		110,000		110,000	0.0%
GFR Inventory Mangement System		20,500		-		-		-	n/a
Portable Radios		195,000		195,000		-		-	n/a
GFR Furnishings & Fixtures		-		-		-		40,000	n/a
GFR Mobile Breathing Air System		-		-		16,000		16,000	0.0%
GFR Computer Replacement		-		-		25,000		25,000	0.0%
GFR EMS & Hazmat MRUs and Trailers		-		-		45,000		-	-100.0%
GFR Equipment Replacement		-		-		-		25,000	n/a
Drug Task Force Bldg		-		-		15,000		-	-100.0%

*Continued on next page*

**Equipment Replacement Fund**  
**Fund 352**

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

**Roadway Resurfacing Program Fund**  
**Fund 353**

**Description:** The scheduled retirement of the OPEB 2005 Bond provided recurring funds to establish and support capital projects funds to be used for ongoing facilities maintenance, replacement of equipment (such as radios, computers, laptops) and resurfacing of residential roads. This fund will be used for resurfacing of residential roads.

**Funding Source:** Financing is provided by a recurring transfer from the General Fund and Solid Waste Fund.

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

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

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

## CIRB 2014 Capital Projects

### Fund 354

Description:	The CIRB 2014 Capital Projects Fund is used to account for the costs associated with various capital projects.
Funding Source:	Financing is provided by the proceeds from the FY 2014 Capital Improvement Revenue Bond.
Legal Basis:	Spending in this fund is assigned by management and approved by the City Commission as part of the City's Capital Project Plan.
Fund Balance:	The reduction of fund balance reflects the completion of projects previously budgeted. Fund balance includes amounts unspent but budgeted in prior years for ongoing long-term capital projects.

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



**Beazer Settlement Capital Improvement Fund**  
**Fund 355**

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

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

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

**Fund Balance:** There are no significant changes in fund balance.  
  
The City Commission agreed to use the settlement funds for water and road improvements in the Stephen Foster Neighborhood.

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

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

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

**Funding Source:** The Capital Improvement Revenue Note Series 2016B proceeds will provide funds for the capital projects.

**Legal Basis:** The City Commission approved this project funding during the April 4, 2016 meeting upon adoption of Resolution No. 150852.

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

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

	FY 2019 Adopted	FY 2019 Actual	FY 2020 Adopted	FY 2021 Proposed	% Change FY20 to FY21
<b>Beginning Fund Balance</b>	\$ 5,481,482	\$ 5,481,482	\$ 4,419,083	\$ 4,419,083	0.0%
<b>Sources of Funds:</b>					
Miscellaneous:					
Interest on Investments	-	125,987	-	-	n/a
<b>Total Sources</b>	-	125,987	-	-	n/a
<b>Uses of Funds:</b>					
Transportation:					
SE 4th St	-	214,043	-	-	n/a
SW 40th, SW 34th to Archer	-	974,343	-	-	n/a
<b>Total Uses</b>	-	1,188,386	-	-	n/a
Planned addition to (appropriation of) fund balance	-	(1,062,399)	-	-	n/a
<b>Ending Fund Balance</b>	\$ 5,481,482	\$ 4,419,083	\$ 4,419,083	\$ 4,419,083	0.0%

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

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

**Funding Source:** The Capital Improvement Revenue Note Series 2017 proceeds will provide funds for the capital projects.

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

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

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

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

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

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

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

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

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

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

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

**Uses of Funds:**

Cultural & Recreation:

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

*Continued on next page*

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

**Technology Capital Improvement Fund**  
**Fund 511**

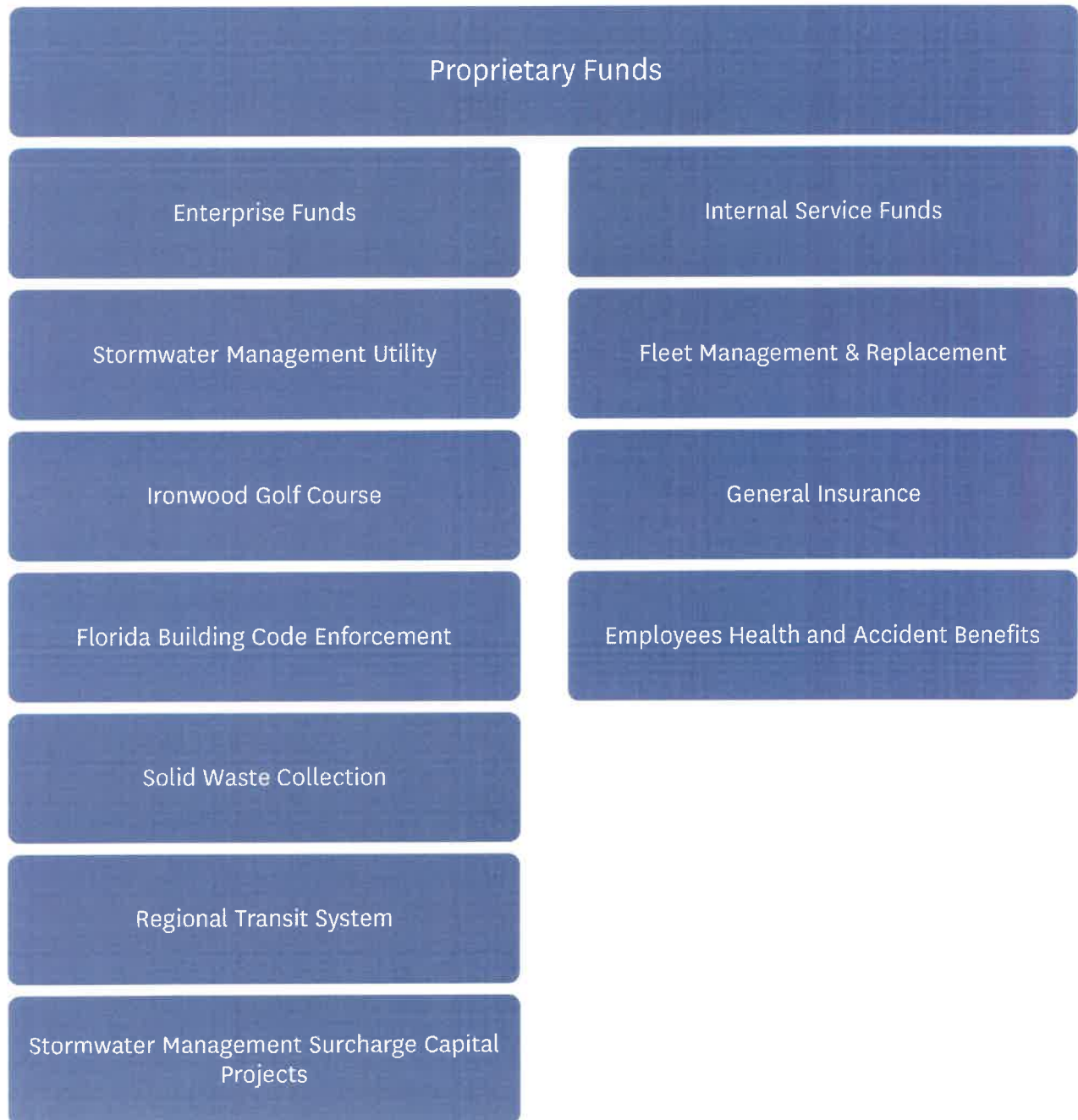
Description:	The Technology Capital Improvement Fund will be used to account for the costs associated with various capital projects.
Funding Source:	Financing for this fund is generally provided by operating transfers from other funds of the City and interest
Legal Basis:	Spending in this fund is assigned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

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



Proprietary Funds (Enterprise and Internal Service) are used to account for operations:

- (a) that are financed and operate in a manner similar to private business enterprises - where the intent of the governing body is that the costs of providing goods/services to the general public on a continuing basis be financed or recovered primarily through user charges; or
- (b) where the governing body has decided that periodic determination of revenues earned, expense incurred, and/or net income is appropriate for capital maintenance, public policy, management control, accountability or other purposes.



**All Proprietary Funds**  
**Summary of Revenues and Expenses**

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

**Stormwater Management Utility**  
**Fund 413**

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

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

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

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

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

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

*Continued on next page*

**Stormwater Management Utility**  
**Fund 413**

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

## Stormwater Management Surcharge Capital Projects

### Fund 414

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

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

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

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

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

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

**Ironwood Golf Course**  
**Fund 415 & 417 & 418**

Description:	The Ironwood Golf Course Fund is used to account for the operations of the City-owned golf course. The Ironwood Golf Course was acquired by the City on March 31, 1992, with proceeds from the First Florida Governmental Financing Commission Bond of 1992.
Funding Source:	Funding for this fund is from user fees of the golf course and facilities, including green fees, cart rentals, concessions, driving range, facility rentals and miscellaneous golf course related revenue.
Legal Basis:	Each year the City Commission approves this allocation through the annual budget process.
Net Position:	Ironwood operations were transferred into the General Fund starting October 1, 2019. Ironwood surcharge fund will remain in effect to pay debt service in FY20 and beyond.

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

**Uses of Funds:**

**Cultural & Recreation:**

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

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Ironwood Golf Course					
Fund 415 & 417 & 418					
	FY 2019 Adopted	FY 2019 Actual	FY 2020 Adopted	FY 2021 Proposed	% Change FY20 to FY21
Uses of Funds (Continued):					
Transfers to:					
Ironwood Renovation (417)	95,065	95,065	95,065	94,438	-0.7%
POB 2003A (226)	5,736	6,082	-	-	n/a
Prior Year Adjustments	-	185,087	-	-	n/a
Total Uses	1,653,407	1,851,893	128,705	145,888	13.4%
Planned addition to (appropriation of) Net Position	165,174	(46,683)	119,836	101,549	-15.3%
Total Net Assets	\$ (51,186)	\$ (565,108)	\$ (445,272)	\$ (343,723)	-22.8%

**Florida Building Code Enforcement Fund**  
**Fund 416**

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

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

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

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

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



**Solid Waste Collection Fund**  
**Fund 420**

**Description:** To account for the City's refuse and recycling collection operations. The refuse and recycling collections are performed by private contractors and are funded through user fees.

**Funding Source:** The major funding source for this fund is from user fees collected from franchise fees and refuse collection fees.

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

**Net Position:** Change in Net Position is due to the decrease in Refuse Collection operating expenses.

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

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**Solid Waste Collection Fund**  
**Fund 420**

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

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

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

**Funding Source:** Sources for this fund are from user fees for bus transit, state grants, and federal grants.

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

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

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

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Regional Transit System Fund  
Fund 450

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

**Fleet Services Fund**  
**Fund 501 & 502**

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

**Funding Source:** As an internal service fund, sources for these funds are collected from other departments.

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

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

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

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

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

**General Insurance Fund**  
**Fund 503**

**Description:** The General Insurance Fund is used to account for costs associated with administering a self-insurance plan for workers' compensation, automobile, general and public official liability benefits. The plan is administered

**Funding Source:** As an internal service fund, sources for these funds are collected from other departments.

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

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

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

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

*Continued on next page*

**General Insurance Fund**  
**Fund 503**

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

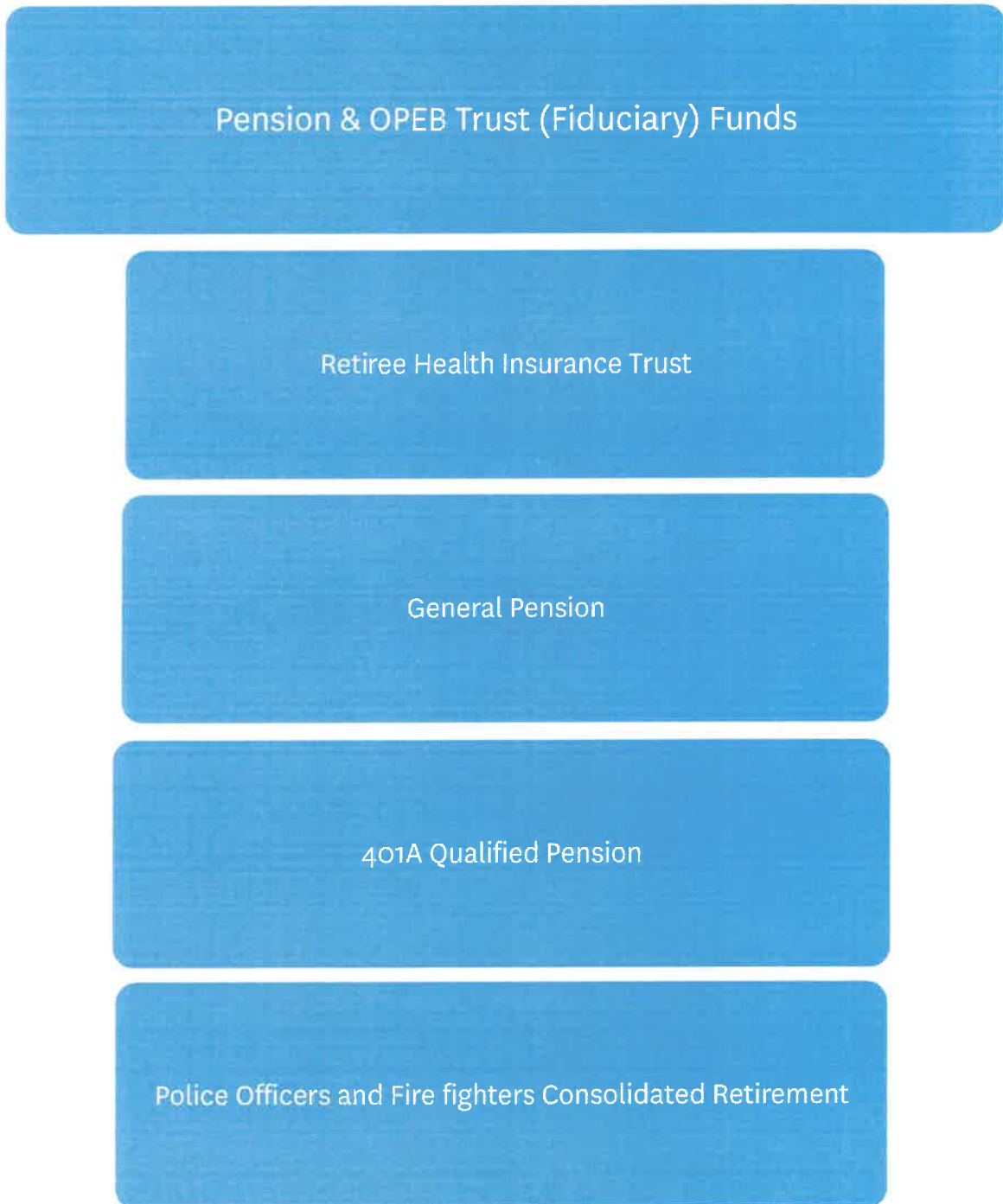


**Employee Health & Accident Benefits (EHAB) Fund**  
**Fund 504**

Description:	The Employees Health and Accident Benefits Fund is used to account for costs associated with administering a self-insurance plan for employees' health and accident claims. The plan is administered externally for an annually contracted amount, which is based upon claims.
Funding Source:	Sources for this fund are collected from the City of Gainesville as an employer and from the employees who choose to participate in the different insurance plans the City offers.
Legal Basis:	Each year the City Commission approves this allocation through the annual budget process.
Net Position:	The increase in Net Position is due to savings in insurance expenses.  The Employee Health and Accident Benefits Fund functions on a cost-reimbursement basis. Funds collected in excess of expenses are used to provide savings in insurance expenses.

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

Pension & OPEB Trust Funds (Fiduciary Funds) are used to account for public employee retirement systems and other post-employment benefit trust funds.



**All Fiduciary Funds**  
**Summary of Revenues and Expenses**

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

**Retiree Health Insurance Trust**  
**Fund 601**

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

**Funding Source:** Sources for this fund are collected from the City of Gainesville, as a percent of active employee payroll, and from retirees who participate in the City's Retiree Health Program through deduction from retirees' monthly pension payment. Other sources are received from investment income from investments held in an investment firm.

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

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

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

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

**General Pension Fund**  
**Fund 604**

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

**Funding Source:** Sources for this fund are collected from the City of Gainesville as an employer, as a percent of active employee payroll, and from employees who participate in the General Pension Plan. Other sources are received from investment income from investments held in an investment firm.

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

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

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

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

**401A Qualified Pension Fund**  
**Fund 606**

**Description:** The 401A Qualified Pension Fund is used to account for the accumulation of resources to be used for pension benefit payments to participants of the Money Purchase Retirement Plan administered by the ICMA Retirement Corporation.

**Funding Source:** Sources for this fund are collected from the City of Gainesville as an employer, as a percent of active employee payroll, and from employees who participate in the General Pension Plan. Other sources are received from investment income from investments held in an investment firm.

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

**Fund Balance:** There are no significant changes in fund balance.  
  
Spending in this fund is restricted to payments for eligible retiree's who are part of the Money Purchase Retirement Plan. A small percentage is spent on administrative expenditures including investment management fees.

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

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

<b>Description:</b>	The Police Officers and Fire Fighters Consolidated Retirement Fund is used to account for the accumulation of resources to be used for pension payments to participants of the City's Consolidated Police Officers and Fire Fighters Pension Plan.
<b>Funding Source:</b>	Sources for this fund are collected from the City of Gainesville as an employer and from the employees who participate in this plan. Other sources are received from investment income from investments held in an investment firm.
<b>Legal Basis:</b>	Florida Statute § 112.215 sets forth the approval of creating a separate trust or other special fund for segregation of funds or assets resulting from compensation deferment.
<b>Fund Balance:</b>	There are no significant changes in fund balance.  Spending in this fund is restricted to payments for eligible retirees who are part of the Police Pension Plan or the Fire Pension Plan. A small percentage is spent on administrative expenditures including investment management fees.

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

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City of  
**Gainesville**