

Five Year Financial Forecast FY15-19



**City of Gainesville,
Florida**

January 27, 2014

Honorable Mayor and City Commissioners:

Development of a multi-year financial forecast is critical to maintaining fiscal stability. The process of assessing long-term financial sustainability can yield significant benefits, primarily through the potential to identify negative financial trends early enough to provide policy makers the opportunity to make necessary adjustments to avoid fiscal distress.

This forecast is intended to give an order of magnitude perspective on the fiscal health of the General Fund, and the funds that generate significant fiscal impacts affecting the General Fund over the upcoming five year period. It was produced by applying the best information available on revenues and expenditures at the time of its preparation, including analysis of historical trends and discussions with department heads regarding the administration of their programs over the forecast period. At the core of the projections is a set of assumptions that will be detailed in the individual revenues and expenditures section of this document.

GENERAL FUND EXECUTIVE SUMMARY

Unfortunately the now tired refrain from previous forecasts of slowing revenue growth is once again playing a prominent role in the FY15 – FY19 projections. As the table indicates, estimated annual growth over the next five years of 2.22% is slightly greater than that of the previous five year period, and just more than a third of the rate for the five year period prior to that. Significantly, these two prior five year periods encompass the Great Recession.

Average Annual General Fund Revenue Growth	
FY04 - FY08 actual	5.57%
FY09 - FY13 actual	1.60%
FY15 - FY19 forecast	2.22%
10 year trend: FY10 - FY19	2.18%
15 year trend: FY05- FY19	2.81%

Much of the flattening in the slope of revenue growth over the previous decade is the result of a combination of legislative actions and of course worsening general economic conditions. A third factor is contributing heavily to the continuing decline in revenue growth over the upcoming forecast period. General Fund revenues have been historically poorly diversified; this lack of diversification, and the resulting reliance on the transfer from Gainesville Regional Utilities for almost a third of total revenue, has been a principal element cited by rating agencies as exerting downward pressure on General Government’s bond ratings. Over the FY15 – FY19 forecast period this concern is coming to fruition as

financial pressure on the utility is precipitating a material shift downward in the GFT, with a corresponding negative effect on total revenue growth.

This long-term declining rate of revenue growth has necessitated expenditure control measures to manage the General Fund's overall financial health. Since 2008, more than \$15 million in budgetary reductions have been implemented, including the elimination of more than 81 full-time equivalent positions. The result is that expenditure growth over the past five years has been cut to less than a quarter of the rate of growth experienced in the five years prior.

While expenditure control measures will remain in place over the forecast period, there are several issues that will exert some upward pressure on expense:

- A number of operating expenditure items formerly funded by CRA will transition to the General Fund over the forecast period
- Operating set-aside monies from the Wild Spaces Public Places initiative will be fully expended during the next five years, with the on-going expenditures picked up by the General Fund, and
- The earnings assumptions in the City's two defined benefit pension plans are scheduled to be drawn down from 8.5% to 7.9% over the forecast period, which will significantly increase City contributions to these plans.

Even with these factors driving up General Fund expenditures, the average annual expenditure growth over the forecast period is only 2.61%.

What follows are the financial forecasts for the most significant General Government funds. This includes a detailed analysis of the primary revenue sources and expenditure categories that make up the General Fund budget. It is our hope that this information will be of assistance in providing a financial framework for addressing the issues that the City faces over the coming years.

Respectfully submitted,



Russ Blackburn

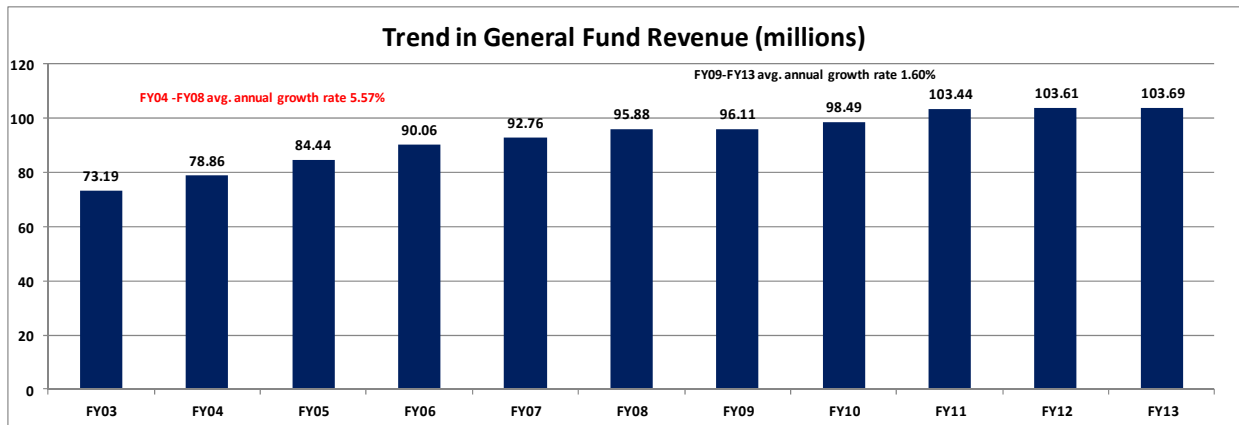
City Manager

Five Year Financial Forecast FY15 – FY19

GENERAL FUND

REVENUES

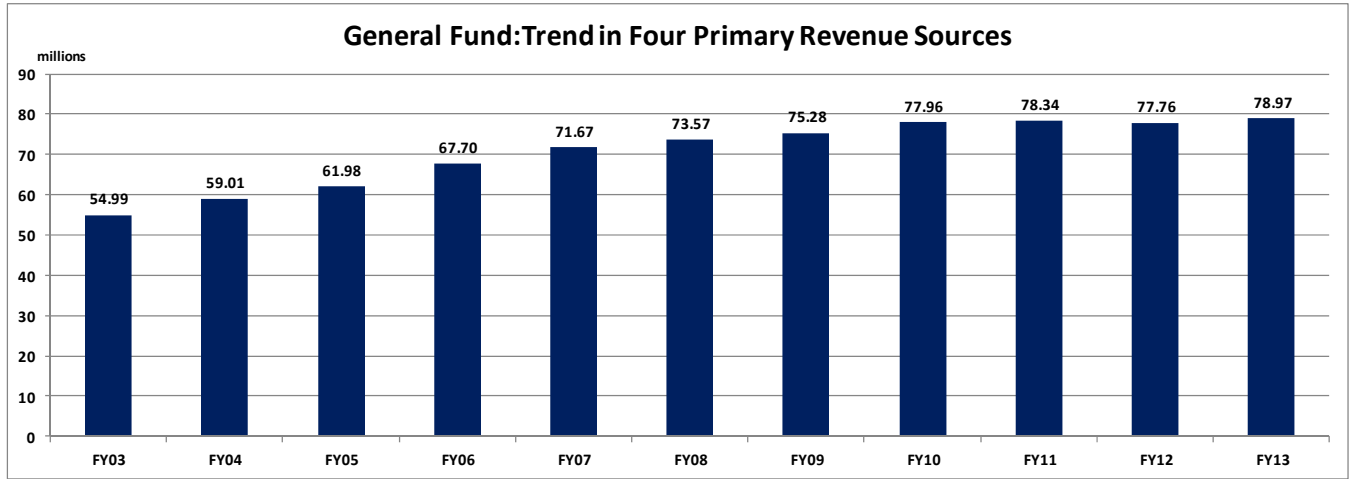
Growth in General Fund revenues has slowed considerably over the second half of the past decade. As the graph below demonstrates, average annual revenue growth from FY09 through FY13 was just more than a quarter of the rate experienced over the previous five year period. This FY09 through FY13 growth rate includes the introduction of a new \$5.1 million revenue stream, the Fire Assessment, in FY11. Controlling for this levy of the Fire Assessment reduces the average annual growth rate over the past five years to just over one-half of one percent (.57%), and from FY11 through FY13 there was little discernible growth in total revenue.



Four revenue sources have traditionally made up approximately 75% - 80% of total General Fund revenues:

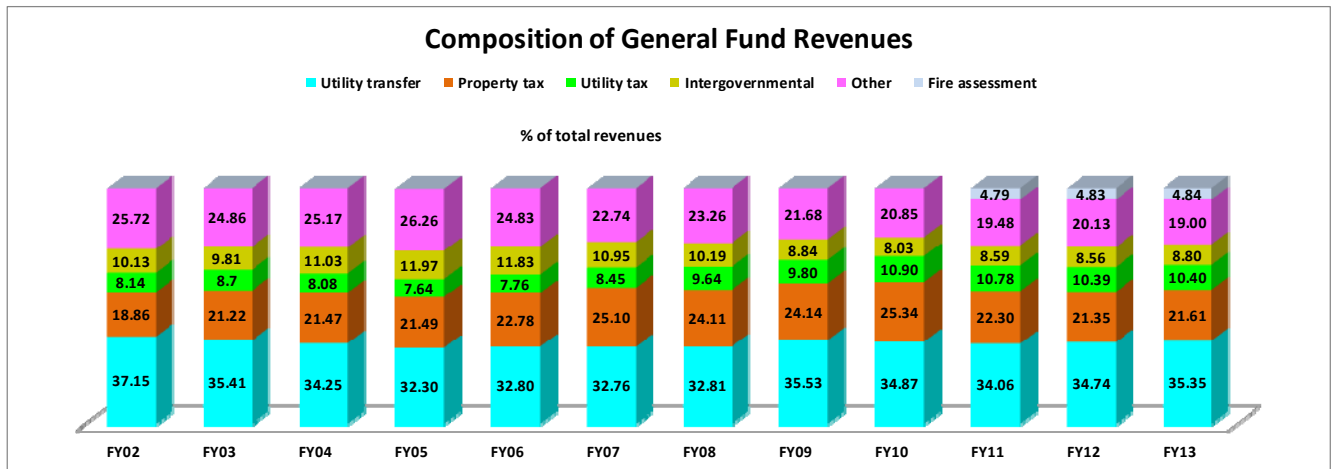
- Utility transfer
- Property tax
- Utility tax
- Intergovernmental revenues (half cent sales tax and state revenue sharing)

Five Year Financial Forecast FY15 – FY19



As the preceding chart demonstrates, the combined growth in these significant revenue sources has slowed considerably over the past five years. The average annual growth in these revenues has declined from just over 6% from FY04–FY08 to under 1.5% from FY09–FY13.

Other than the introduction of the Fire Assessment in FY11, the composition of General Fund revenues has remained largely unchanged in recent years.



There is a significant issue that does not auger well for General Fund revenues over the upcoming forecast period. There is financial and rate pressure facing GRU which may require consideration of fundamental revisions in the General Fund transfer formula. A potential material reduction in the level of the transfer, which makes up more than a third of General Fund revenue, will result in a considerable reduction in overall General Fund revenue growth. This impact will play a pivotal role in our financial planning models over the next five years.

Five Year Financial Forecast FY15 – FY19

Following is a detailed analysis of the past ten year trends in major General Fund revenue sources and the outlook for these revenues over the period FY15 – FY19.

Utility Transfer

- Single largest General Fund revenue source
- Historically approximately 35% of General Fund revenue

Key Assumptions FY15 - FY19

- Base equal to FY14 transfer as generated under previous formula
- Growth at 1.5% per year
- Less property tax revenue received related to biomass plant

Background

The Utility Transfer to the General Fund (GFT) is an important piece of both General Government and GRU finances. The intention of the transfer is to serve as a proxy for what GRU would pay if it were an investor owned utility. The proxy consists of:

- Property tax
- Franchise fees, and
- Return on investments to shareholders

For the past quarter century, the GFT has been the single largest component of General Fund revenues. Since the inception of the formula in 1987, water, wastewater and gas transfers have been based on a percentage of system revenues. The same was true of the electric system until 2000, when in order to deal with concerns over pending electric deregulation, the basis was changed to a guaranteed percentage of growth tied to retail kilowatt hours delivered. The premise was that this change would more closely link the electric system transfer to system financial performance.

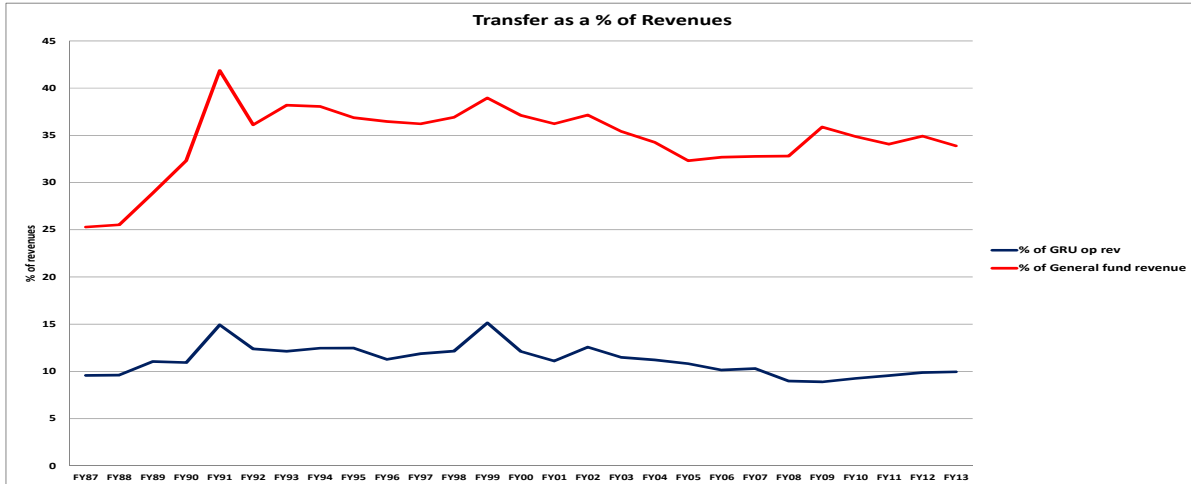
In 2010 both General Government and GRU were dealing with economic issues in the midst of the recession, and the decision was made to suspend the existing transfer methodology in favor of a four year agreement with fixed dollar transfers per year for each of the four years.

FY11 - FY14 GFT AGREEMENT	
FY11	35,154,463
FY12	36,222,989
FY13	36,666,551
FY14	38,101,425

This change would provide predictability and stability to both groups. In addition, General Government would have an element of guaranteed growth, and GRU would gain the flexibility to provide the transfer from any system which had the financial ability to pay. An additional tenet of the agreement was that any difference in excess of \$500,000 between the fixed dollar amount and the transfer as it would have been calculated under the previous methodology would be shared between General Government and GRU.

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The various revenue based transfer algorithms have produced a consistency in the GFT level over the quarter-century plus of their existence. As budgets have grown the GFT has increased substantially in terms of absolute dollars since 1987, but as a percentage of General Fund and GRU revenues the GFT has remained relatively constant.



The GFT level as it exists today is not out of line with GRU's Florida municipally owned/affiliated peers. As outlined in the chart below, the **U.S Public Power Peer Study**, prepared in June of 2013 by FitchRatings, places GRU between OUC and JEA in terms of the transfer as a percentage of operating revenues, and modestly higher than Tallahassee. When considering these figures, the difference in the taxable percentage of property profiles for these cities should be taken into consideration.

FitchRatings U.S. Public Power Peer Study June 2013 (Based on FY12 Results)			
	Revenues	Retail Customers	Transfers as a % of Operating Revenues
OUC	854,383,000	227,893	12.0
Gainesville	354,624,000	92,641	10.2
JEA	1,358,090,000	422,314	9.8
Tallahassee	312,722,000	108,317	8.6
Lakeland Electric	290,337,000	120,771	8.3
Kissimmee Utility Authority	173,082,000	64,007	5.3

The next two tables demonstrate how the FY12 GFT stacked up against several different peer sets. This first comparison ranks the GRU GFT against all municipal utilities in the FitchRatings study with a bond rating equal to GRU's AA-. This grouping was used in the Chamber of Commerce Energy Study, and of the 27 utilities in this peer set, GRU's GFT as a percentage of utility revenues is second highest.

Five Year Financial Forecast FY15 – FY19

FitchRatings			
U.S. Public Power Peer Study: Transfer as a % of FY12 Revenues			
AA- Rated Utilities			
	Retail Customers	Revenues (Millions)	Transfer as a % of revenues
Tacoma Power, WA	169,012	387,833	10.9
GRU	92,461	354,624	10.2
Riverside Electric, CA	107,321	333,029	10.1
Garland Electric, TX	68,396	223,701	9.0
Austin Electric, TX	422,370	1,179,872	8.9
Bountiful Light & Power, UT	16,573	26,640	8.8
Dover Electric, DE	22,912	101,903	8.7
Tallahassee Electric, FL	108,317	312,722	8.6
Lakeland Electric, FL	120,771	290,337	8.3
Los Angeles Department of Water & Power	1,471,000	3,116,823	8.0
Georgetown Utility, TX	24,341	85,941	7.4
Ocala Combined Utility Funds, FL	50,498	165,759	6.5
Gallup Joint Utilities Fund, NM	10,515	30,950	6.3
Rochester Public Utilities, MN	49,990	142,602	5.8
Eugene Electric Board, OR	88,965	246,227	5.6
Winter Park Electric Services Fund, FL	14,261	46,034	5.5
Kissimmee Utility Authority, FL	64,007	173,082	5.3
Hydro-Quebec	4,107,426	12,228,000	5.3
Snohomish CO Public Utility District No. 1, WA	324,581	591,010	5.3
Jacksonville Beach Combined Utility Funds, FL	30,446	89,204	4.0
Anaheim Electric Utilities Fund, CA	34,338	397,931	3.8
Kerrville Public Utility Board, TX	21,696	42,677	3.1
Floresville Electric Light & Power System, TX	14,321	29,701	3.0
Heber Light & Power Company, UT	11,059	13,137	2.3
Guadalupe Valley Electric Cooperative Inc. TX	71,164	191,249	2.1
CoServ Electric, TX	167,023	392,331	0.8
Pedernales Electric Cooperative Inc. TX	247,816	567,821	0.2

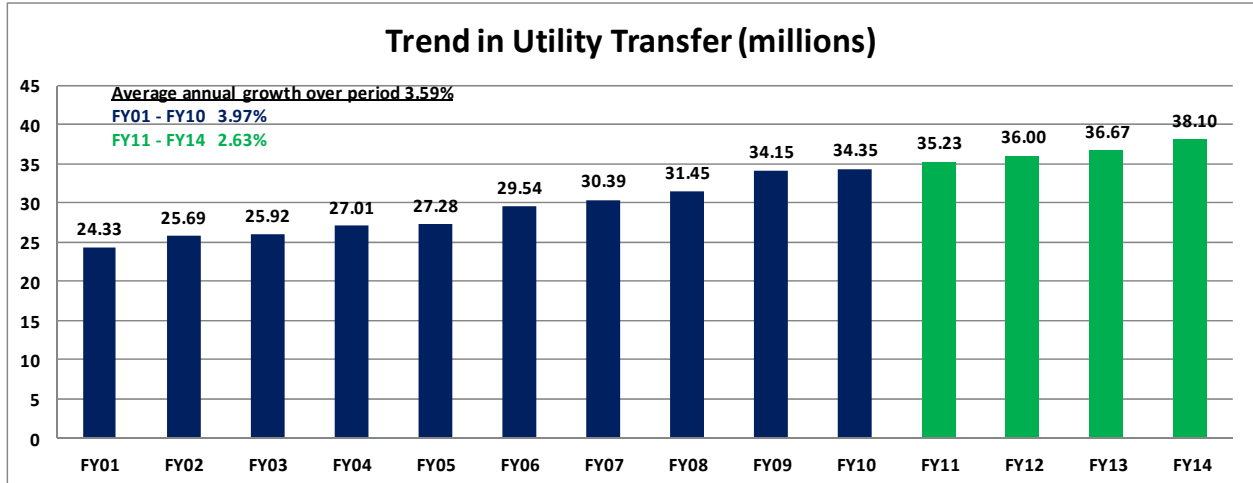
The final comparison set is another that was included in the Chamber study. It represents how the GRU GFT measures against the transfers of utility authorities in the state of Florida.

FitchRatings			
U.S. Public Power Peer Study: Transfer as a % of FY12 Revenues			
Florida Utility Authorities			
	Retail Customers	Revenues (Millions)	Transfer as a % of revenues
Orlando Utilities Commission, FL	227,893	854,383	12.0
GRU	92,461	354,624	10.2
JEA - Electric System & Bulk Power Supply System, FL	422,314	1,358,090	9.8
Kissimmee Utility Authority, FL	64,007	173,082	5.3
Fort Pierce Utilities Authority, FL	27,765	96,460	4.9
New Smyrna Utilities Authority, FL	(not included in FitchRatings survey)		

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Again, GRU's GFT is second highest in this comparison, below OUC and slightly above JEA.

The trend in the GFT over recent years is pictured below. The average annual growth over this fourteen year period is 3.59%. This time frame incorporates ten years of the previous transfer methodology (FY01 through FY10 with an average annual growth rate of 3.97%) and four years of the fixed dollar agreement (FY11- FY14 with an average annual growth rate of 2.63%).



Forecast

As stated above, FY14 was the last year of the four year fixed dollar transfer agreement. Going forward the goal is to determine a transfer level which would be consistent with the philosophy of providing a proxy for what an investor-owned utility would pay, assisting the utility in maintaining a competitive rate structure, and providing General Government the resources necessary to maintain service delivery levels.

The primary concern voiced by the Utility regarding the transfer over recent years was that guaranteed growth rates in the electric system transfers had outstripped actual unit sales growth, and the potential for this pattern to continue could impair the financial status of the utility. The following table details the contrast between the number of times a guaranteed 3% growth factor was applied to the electric system transfer versus the number of times the electric system actually achieved a rolling 3% retail kWh delivered unit sales increase.

Five Year Financial Forecast FY15 – FY19

GFT TREND: RETAIL KWH DELIVERED BASIS FISCAL YEARS 2001 – 2010				
Fiscal Year	Retail KWH Delivered	Annual KWH Delivered % Change	Rolling 3 Year Average KWH Delivered %	Transfer Growth @ 3%
1998	1,580.7			
1999	1,605.3	1.56%		
2000	1,636.4	1.94%		
2001	1,715.5	4.83%	2.78%	3.00%
2002	1,710.9	-0.27%	2.17%	3.00%
2003	1,797.9	5.09%	3.22%	3.00%
2004	1,824.4	1.47%	2.10%	3.00%
2005	1,832.3	0.43%	2.33%	3.00%
2006	1,882.8	2.76%	1.55%	3.00%
2007	1,870.8	-0.64%	0.85%	3.00%
2008	1,819.9	-2.72%	-0.20%	N/A
2009	1,770.7	-2.70%	-2.02%	N/A
2010	1,851.1	4.54%	-0.29%	N/A

As the table demonstrates, over the decade in which the retail kWh model was applicable, in seven of those years the three year rolling average of retail kWh delivered was positive, triggering a 3% increase in the base of the Electric System transfer to the General Fund. However, in only one of those seven years (2003), did this three year rolling average equal or surpass the 3% level of the base increase.

Based on this concern, GRU's interest was in developing a methodology that would more closely mirror sales growth. GRU's latest projection for system unit sales growth is as follows:

PROJECTED ANNUAL % GROWTH IN UNITS DELIVERED BY SYSTEM				
	Electric	Water	Wastewater	Gas
2015	0.44%	0.84%	0.82%	0.72%
2016	0.33%	0.85%	0.83%	0.80%
2017	0.31%	0.84%	0.81%	0.73%
2018	0.30%	0.85%	0.82%	0.63%
2019	0.32%	0.86%	0.82%	0.58%
2020	0.32%	0.85%	0.80%	0.54%
2021	0.32%	0.85%	0.80%	0.47%
2022	0.37%	0.86%	0.80%	0.52%

As shown in the table none of the systems have any year in which growth exceeds .86%. From General Government's standpoint, annual growth of less than one percent in a revenue source which comprises more than a third of total General Fund revenue would impair the potential for revenues to keep pace with the cost of service delivery. Based on the concerns of both parties, a consensus was reached on the formula for the forecast period of:

- A new base equal to the FY14 GFT level that would have been produced under the previous formula methodology.
- This base will grow each year by 1.5%.
- The property tax revenue that would accrue to the city of Gainesville from the biomass plant property will be deducted from the GFT amount.

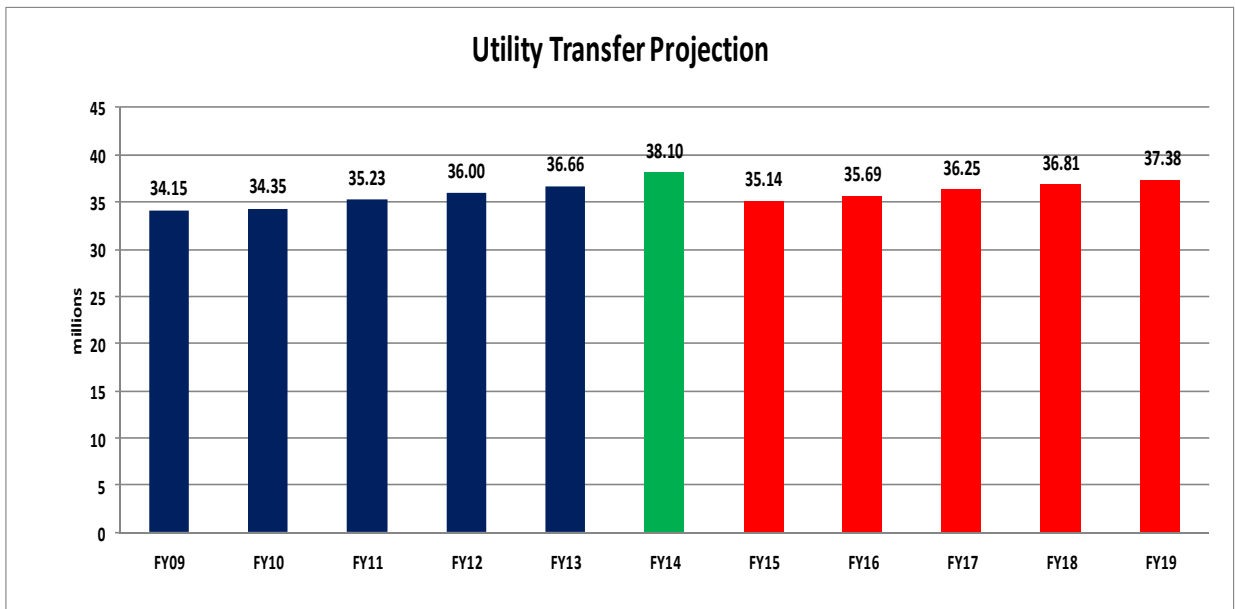
The following table outlines the numbers that result from this proposed methodology

Five Year Financial Forecast FY15 – FY19

GENERAL FUND TRANSFER PROPOSAL								
	Base = FY14 under		FY15 - FY19 @ 1.5% base growth					Total GFT
	FY14 Receipt	previous formula	FY15	FY16	FY17	FY18	FY19	FY15 - FY19
Base GFT	38,101,425	36,002,389	36,542,425	37,090,561	37,646,920	38,211,623	38,784,798	188,276,327
Less biomass property tax*			(1,400,000)	(1,400,000)	(1,400,000)	(1,400,000)	(1,400,000)	(7,000,000)
Net transfer			35,142,425	35,690,561	36,246,920	36,811,623	37,384,798	181,276,327
Transfer per GRU budget/rate model			36,315,992	36,146,397	37,569,836	39,339,055	40,678,172	190,049,452
Rate relief vs GRU model			(1,173,567)	(455,836)	(1,322,916)	(2,527,432)	(3,293,374)	(8,773,125)
GRU projected revenues			437,636,173	452,596,571	464,576,769	474,006,444	479,450,179	
Transfer as a % of GRU revenues			8.03%	7.89%	7.80%	7.77%	7.80%	

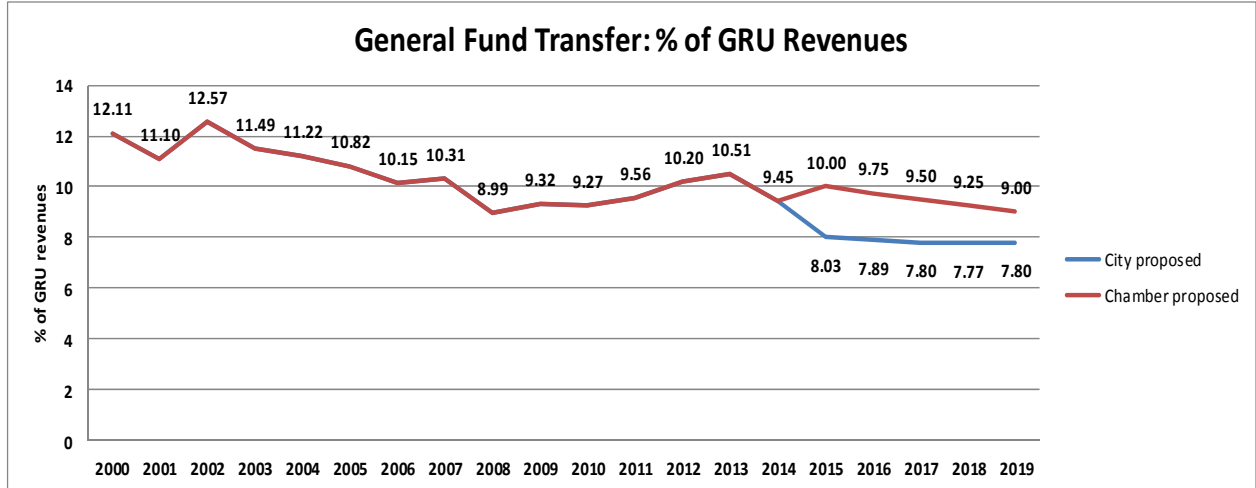
*Reduction in GFT equal to actual City of Gainesville property tax revenue from biomass plant each year; \$1.4M is projected figure

Application of this formula results in a GFT forecast as outlined below. GFT will fall 7.8% between FY14 and FY15 and then grow at approximately 1.56% per year throughout the balance of the forecast period.



The following graph and table contrasts the City GFT proposal with the target caps proposed in the recent Chamber of Commerce Energy Study Group report for FY15 through FY19.

Five Year Financial Forecast FY15 – FY19



GENERAL FUND TRANSFER FY15 - FY19					
	<u>City proposal</u>		<u>Chamber caps</u>		<u>\$ Difference</u>
	\$	% of GRU revenue	\$	% of GRU revenue	
FY15	35,142,425	8.03	43,763,617	10.00	8,621,192
FY16	35,690,561	7.89	44,128,165	9.75	8,437,604
FY17	36,246,920	7.80	44,134,793	9.50	7,887,873
FY18	36,811,623	7.77	43,845,596	9.25	7,033,973
FY19	37,384,798	7.80	43,150,516	9.00	5,765,718
	181,276,327		219,022,687		37,746,360

The following tables demonstrate how the proposed GFT formula would change GRU's GFT ranking in the peer sets presented above.

FitchRatings			
U.S. Public Power Peer Study: Transfer as a % of Revenues			
Florida Peer Group			
	Retail Customers	Revenues (Millions)	Transfer as a % of revenues
Orlando Utilities Commission, FL	227,893	854,383	12.0
GRU 12	92,461	354,624	10.2
JEA - Electric System & Bulk Power Supply System, FL	422,314	1,358,090	9.8
Tallahassee Electric, FL	108,317	312,722	8.6
Lakeland Electric, FL	120,771	290,337	8.3
GRU 15	92,461	437,636	8.0
Kissimmee Utility Authority, FL	64,007	173,082	5.3

In this first peer group the proposed formula would move GRU from the second highest to the second lowest.

Five Year Financial Forecast FY15 – FY19

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AA- Rated Utilities			
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CoServ Electric, TX	167,023	392,331	0.8
Pedernales Electric Cooperative Inc. TX	247,816	567,821	0.2

In this peer group of AA- rated municipal utilities the median transfer is 5.8% of revenue. The proposed GFT formula would move GRU from second highest to ninth highest.

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Fort Pierce Utilities Authority, FL	27,765	96,460	4.9
New Smyrna Utilities Authority, FL	(not included in FitchRatings survey)		

In this final comparison against Florida utility authorities, the GFT proposal moves GRU from second highest to third highest.

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Property Tax

- Lowest percentage of property on tax roll in Florida
- Four consecutive years of decline in taxable value (12.7% reduction from peak in tax year 2009/fiscal year 2010)

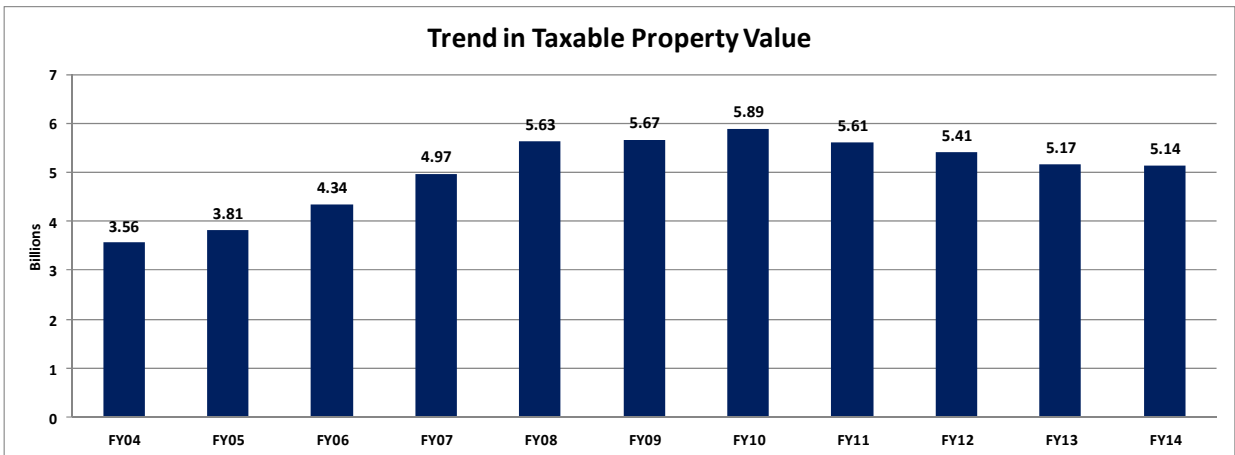
Key Assumptions FY15 - FY19

- Tax base growth projection based on December 2013 State of Florida Ad Valorem Revenue Estimating Conference report for Alachua County
- Millage rate remains at 4.5780 throughout forecast period
- Includes projected biomass plant property tax revenue @ \$1.4M

Background

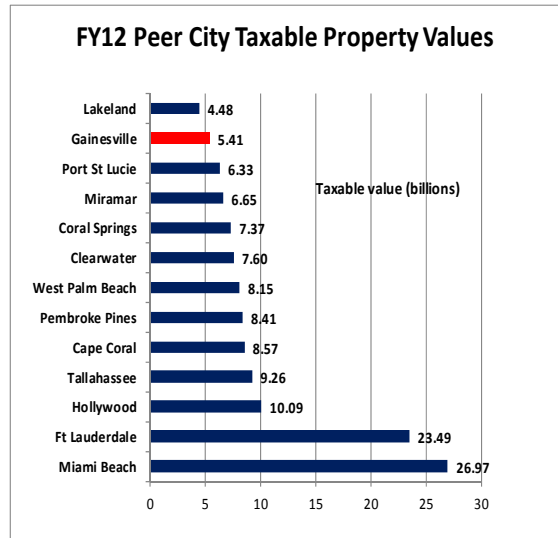
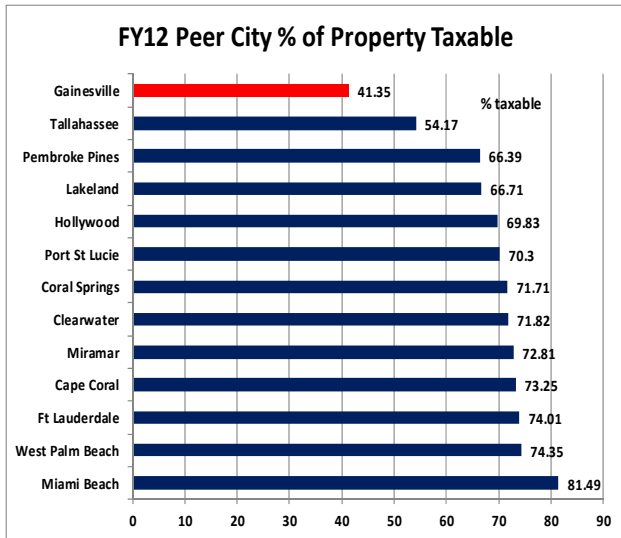
Recent years have marked a significant departure from historical trends in the City of Gainesville’s ad valorem or property tax revenue. The recession and recent legislative actions have combined to impact both the City’s tax base and its property tax revenue stream.

The graph below demonstrates the trend in Gainesville’s taxable property value. Since a peak in FY10, we have experienced four consecutive years of decline, falling from \$5.89 billion to \$5.14 billion, or 12.7%. In FY12, the \$5.41 billion figure was second lowest relative to our Florida peer cities.

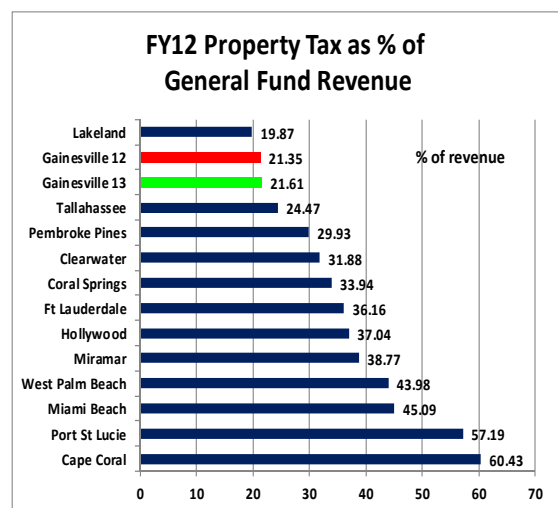
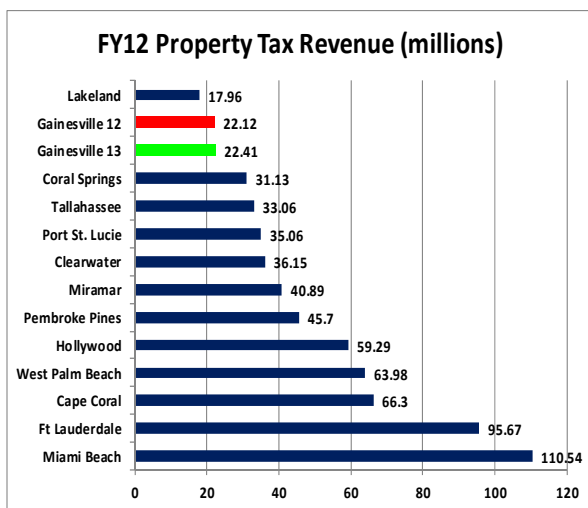


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One of the factors playing a role in Gainesville’s tax base is the large proportion of property within the corporate limits that is not on the tax roll. At 41.35%, Gainesville’s percentage of taxable property is by far the lowest among our peers.

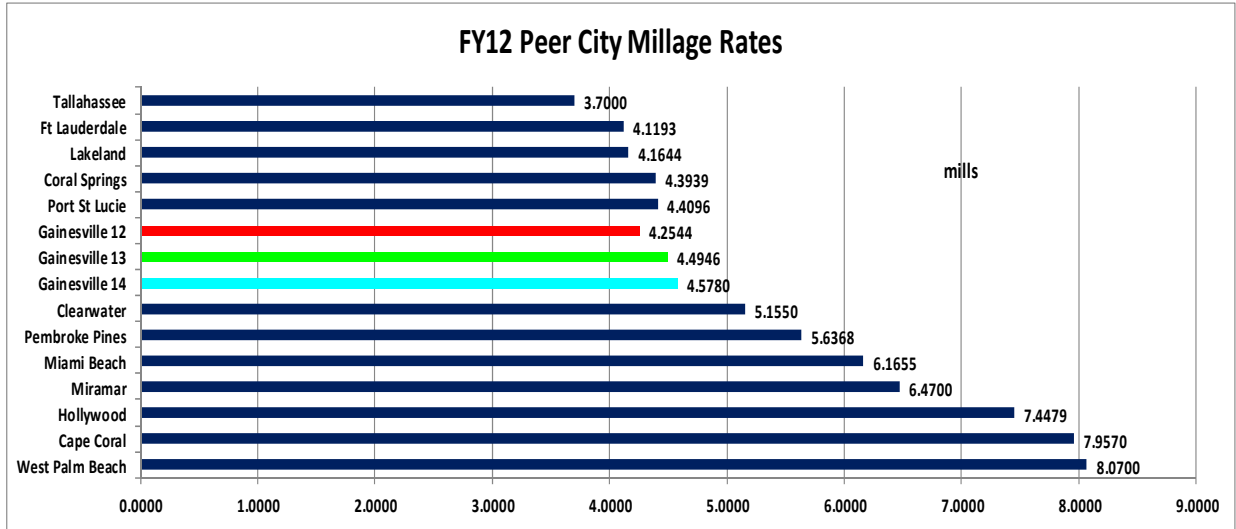


Historically property tax revenue, while not playing as important a role in our revenue composition as in other municipalities in the state of Florida, has been Gainesville’s second largest revenue source, contributing between 19% and 26% of our revenue over the past decade. In FY12 property tax revenue was \$22.12 million and made up 21.35% of General Fund revenue. As shown in the graphs below, these figures were second lowest among our Florida peers.



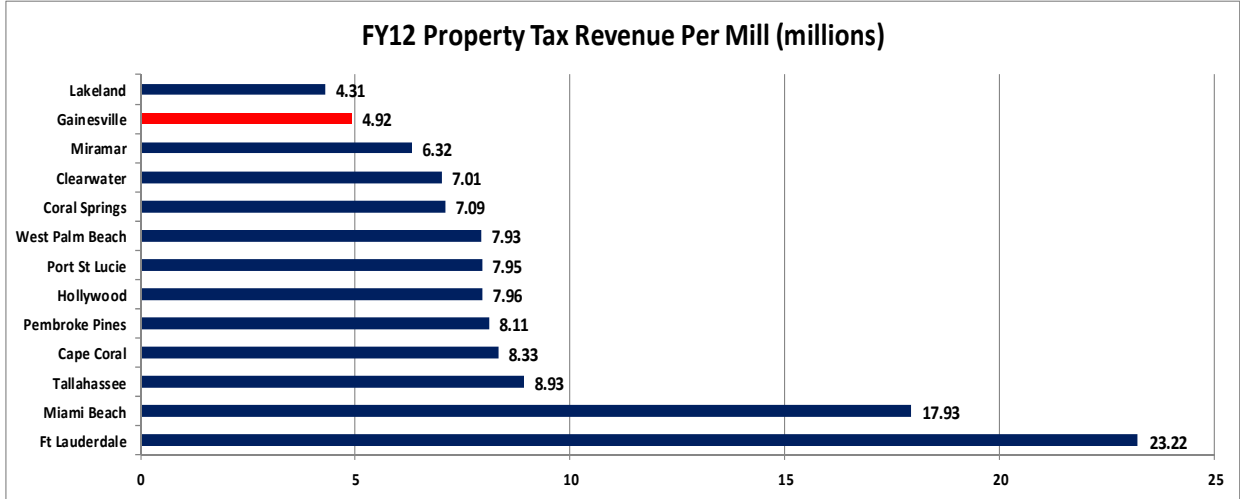
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Generation of property tax revenue is a function of two variables: the taxable property base and the millage rate which is applied against that base. In FY12, Gainesville’s millage rate was the sixth lowest among our peers.

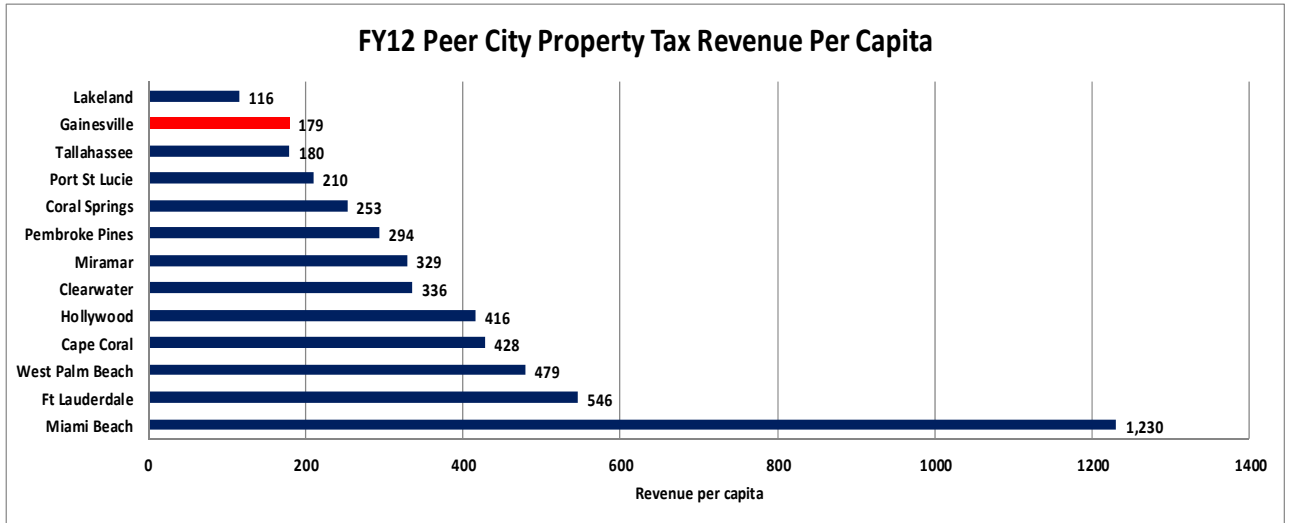


Not surprisingly this combination of a comparatively small tax base and low millage rate results in the fact that revenue generation through property tax is relatively inefficient as measured against our counterparts. This is illustrated by the graph below which measures Gainesville’s property tax revenue recognized per mill levied.

Five Year Financial Forecast FY15 – FY19

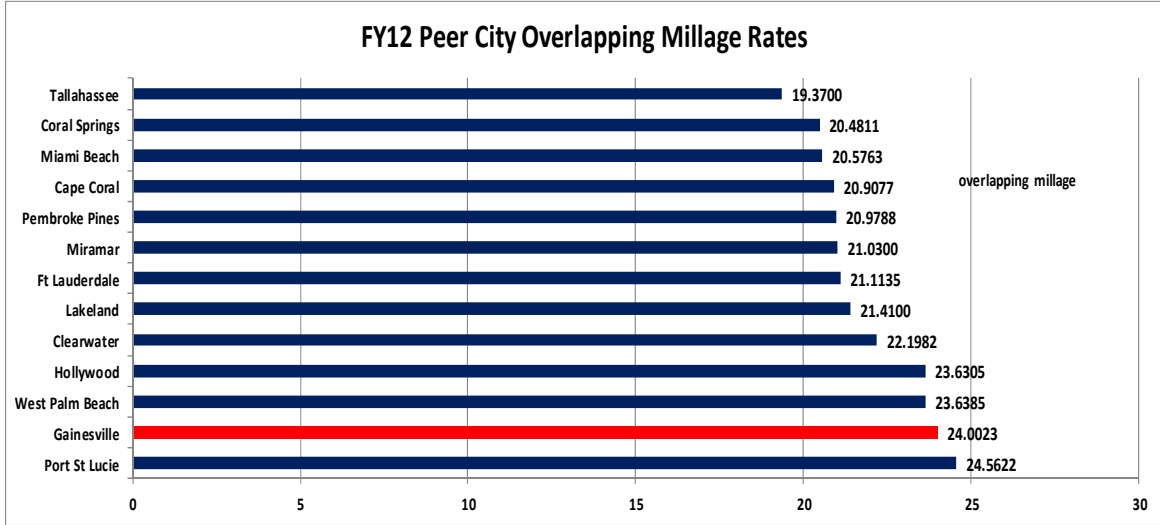


These factors combine to produce a property tax revenue per capita for Gainesville of only of \$179, which ranks second lowest among our peers.

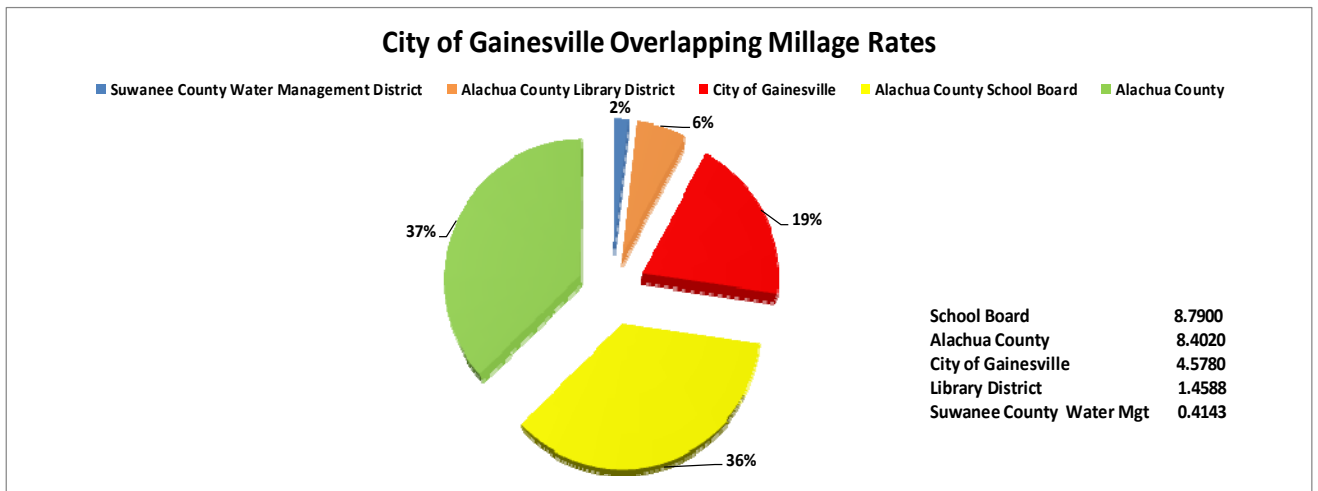


It is frequently referenced that Alachua County is one of the most heavily taxed counties in Florida. The graph below confirms that Gainesville’s overlapping millage rate is high relative to our peers.

Five Year Financial Forecast FY15 – FY19



It should be noted that in FY13 the City of Gainesville, with a millage rate of 4.5780, contributes only 19.4% of this total overlapping rate.



Forecast

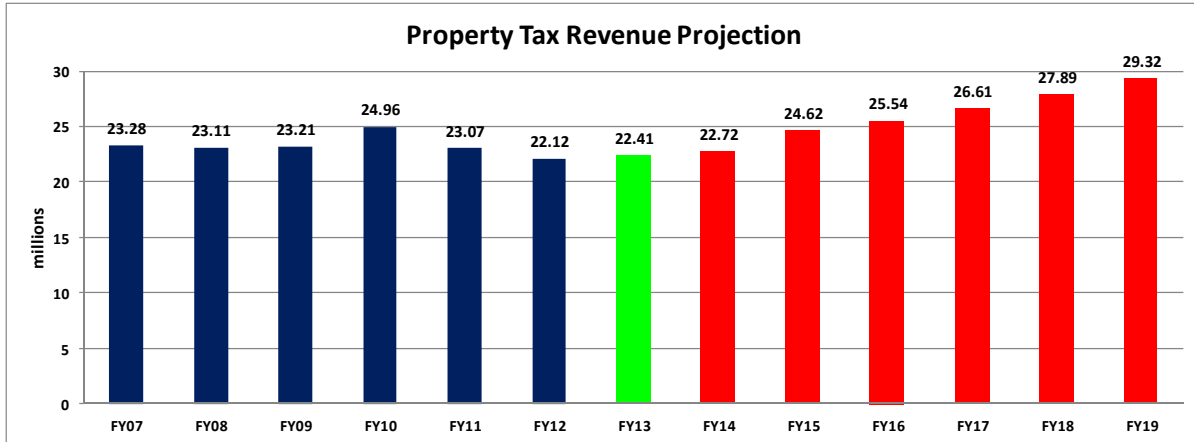
As a basis for projecting future property tax revenue, we are utilizing the forecast for taxable base growth promulgated by the State of Florida Ad Valorem Revenue Estimating Conference for Alachua County. Applied against these tax base changes we are assuming that the current millage rate of 4.5780 mills will remain in effect throughout the forecast period. In addition, \$1.4M in

ALACHUA COUNTY TAXABLE VALUE PER STATE AD VALOREM ESTIMATING CONFERENCE	
Fiscal year	% Growth in Taxable Base
FY15	2.20%
FY16	4.00%
FY17	4.40%
FY18	5.10%
FY19	5.40%

Five Year Financial Forecast FY15 – FY19

projected revenue from the biomass plant property has been included in the projection as per the provisions of the GFT formula.

These assumptions yield the following forecast for property tax revenue over the FY15 – FY19 forecast period.



Utility Tax

- Tax levied on electric, water, and natural gas customers inside the corporate limits
- Tax level subject to structure of rate changes: base rates vs fuel

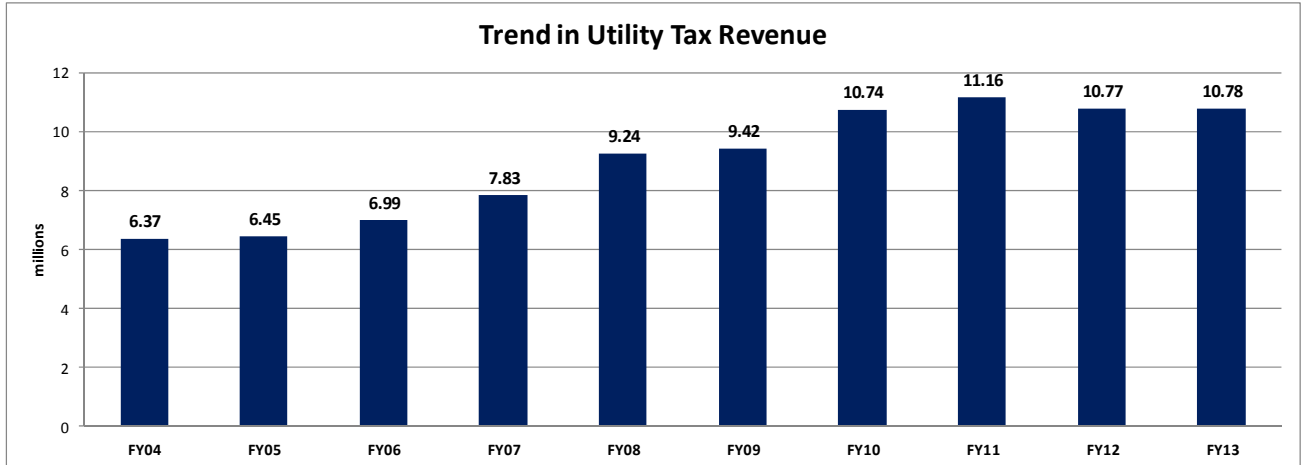
Key Assumptions FY15 - FY19

- Nominal customer and consumption changes
- Rate adjustments per GRU staff projections

Background

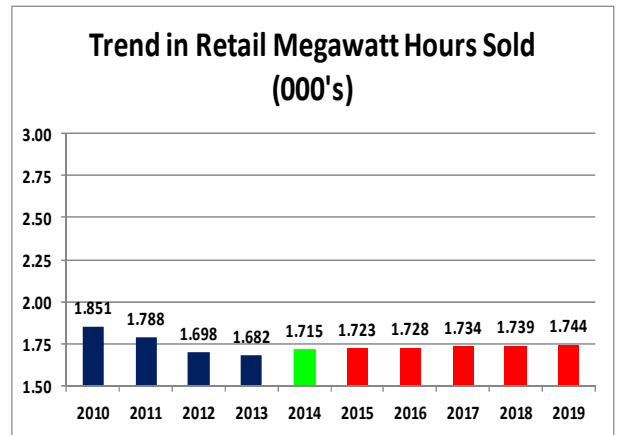
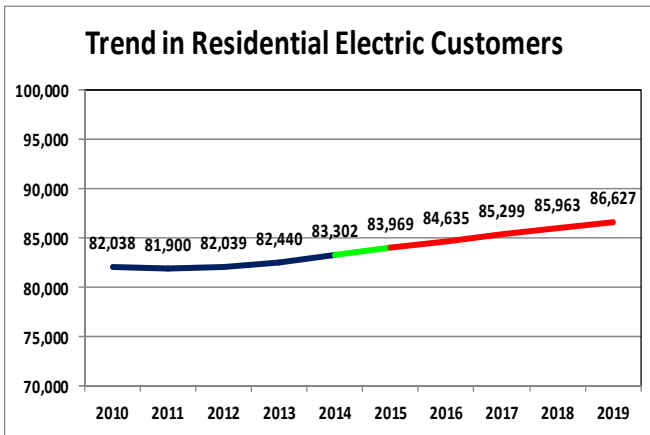
Utility tax revenues are generated through taxes levied on electric, water, and natural gas utility customers which reside within the City's corporate limits. As the chart below demonstrates, utility taxes grew an average of just under 10% annually over the period FY07 through FY11, but have declined in the two years since.

Five Year Financial Forecast FY15 – FY19



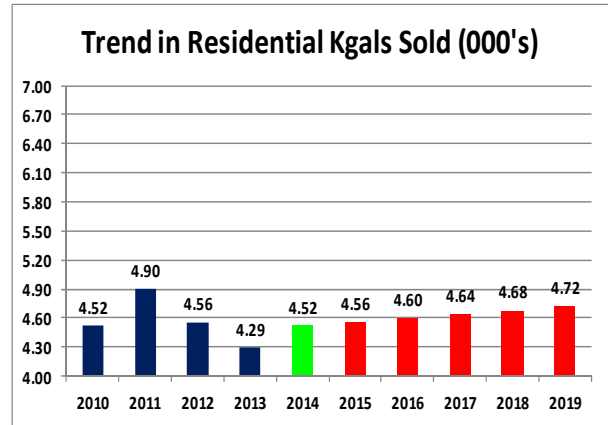
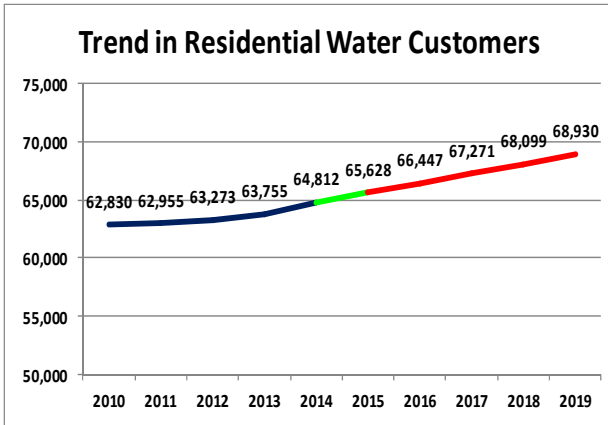
Forecast

Utility tax revenues are a function of three variables: number of customers, consumption per customer, and price. The tables below outline GRU’s projection for residential customers per system as well as unit sales through the forecast period.

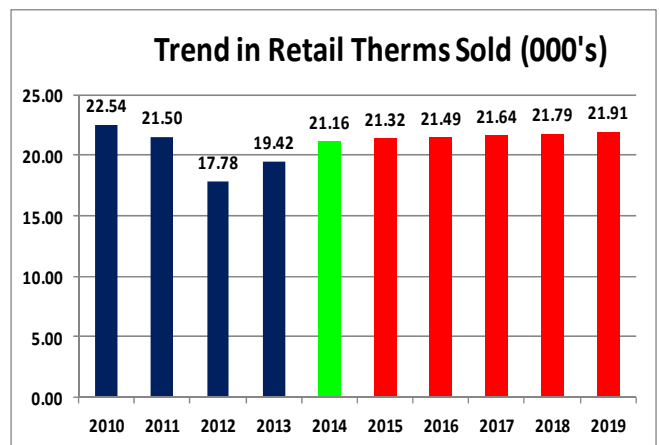
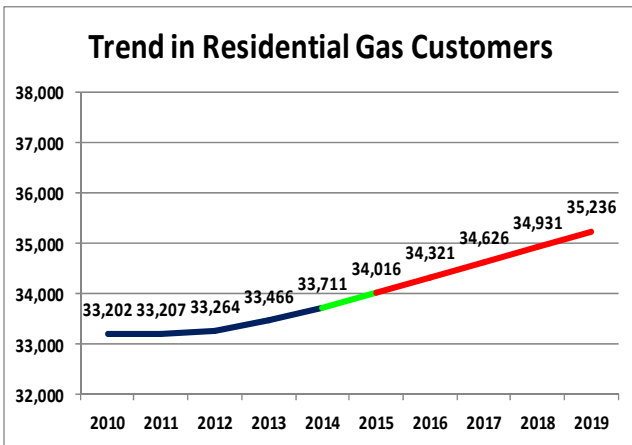


Over the forecast period FY15 – FY19, residential customers are projected to increase at an annual average of .79%, while residential megawatts sold are projected to grow at .34% per year.

Five Year Financial Forecast FY15 – FY19



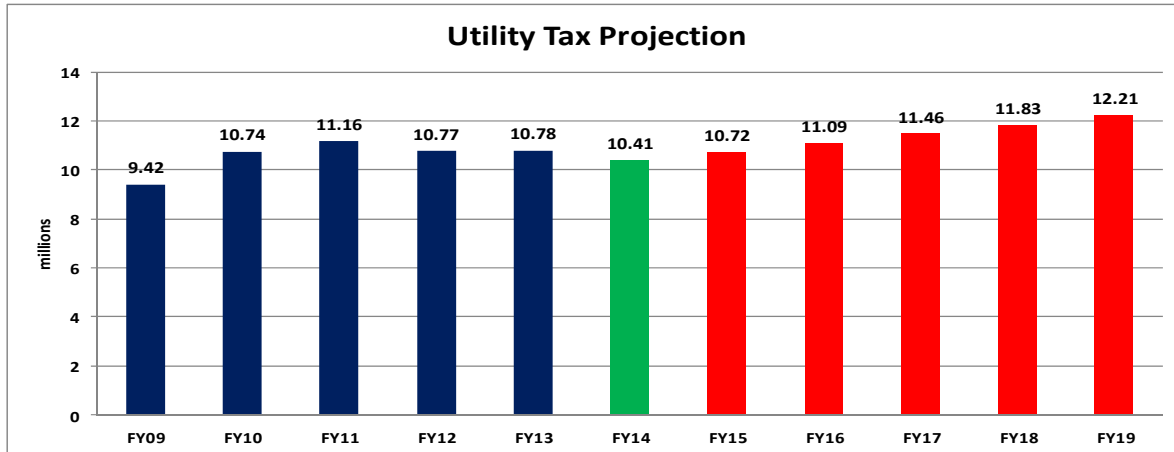
Residential customers are forecast to increase on average by 1.24% per year and residential Kgals sold by .88% per year from FY15 through FY19.



Residential gas customer growth is estimated at an average of .89% over the forecast period, and retail therms sold are projected to grow at .78% per year.

Utilizing these estimated consumption levels generates the following projection for utility taxes.

Five Year Financial Forecast FY15 – FY19



Intergovernmental Revenues

- State revenue sharing
- Half cent sales tax

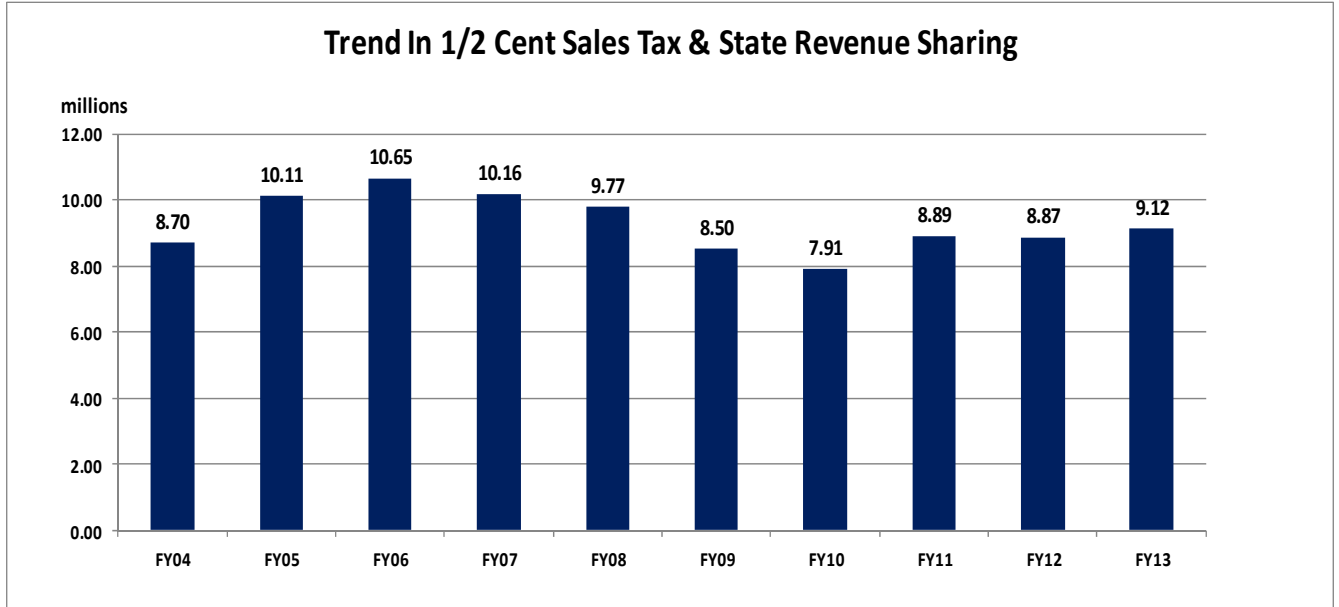
FY15 - FY19 Key Assumptions

- Projected growth based on a combination of State of Florida CPI & population growth forecasts

Background

Intergovernmental revenues have historically provided a stable revenue stream for the City of Gainesville. However, in recent years the effects of the recession on the State's economy have resulted in a noticeable impact on this revenue source. The graph below demonstrates the decline in revenues over the past five years. The receipts over the past five years, FY09 through FY13, are approximately \$6.10 million or 12.4% less than revenues received over the prior five year period FY04 through FY08.

Five Year Financial Forecast FY15 – FY19

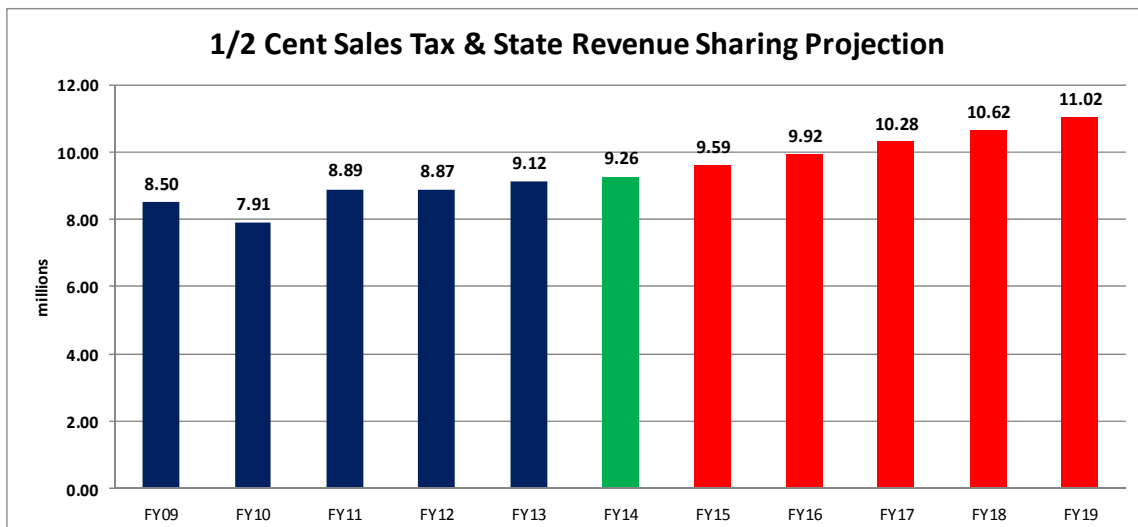


Forecast

Going forward, we are basing the growth estimate for this revenue on the State of Florida’s combined projections for CPI and population growth.

Applying these growth estimates produces an intergovernmental revenue forecast as detailed in the graph below. As the graph shows, these projected growth rates from 3.1% to 3.4% will produce increased revenues when compared to the last five years.

STATE OF FLORIDA COMBINED: CPI & POPULATION GROWTH ESTIMATES FY15 - FY19	
FY15	3.092%
FY16	3.119%
FY17	3.445%
FY18	3.367%
FY19	3.432%



Five Year Financial Forecast FY15 – FY19

Communications Services Tax

- Temporary 12 month rate hike in FY08
- Steadily declining revenue

Key Assumptions FY15 - FY19

- Projected growth based on December 2013 State of Florida Revenue Estimating Conference forecast

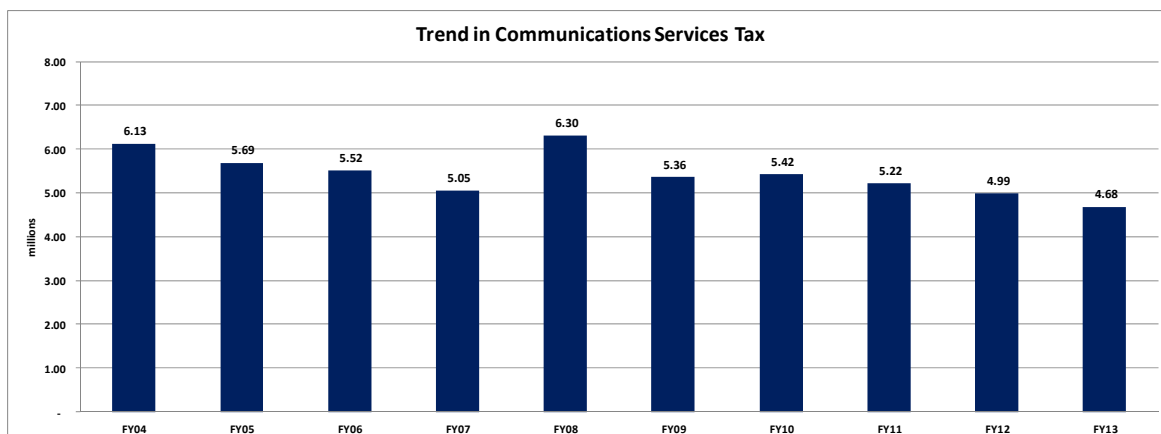
Background

Absent a temporary rate hike in FY08 to generate funds to repay Alachua County for monies which had been erroneously allocated to the City, Communications Services Tax has proven to be a steadily declining revenue source. As the following ten year trend graph illustrates, the revenue received in FY13 is \$1.45 million or 23.7% below that received a decade ago in FY04.

According to the State Department of Revenue, statewide CST receipts declined 20% over the period between 2009 and 2012. They cited several factors for this reduction:

- Increasing competition has driven down prices,
- Prepaid phone services, which comprise approximately 28% of services in Florida, are exempt from CST, and
- Satellite television is exempt from the local portion of CST.

Complicating the situation for Gainesville is that being a university city, a large percentage of students have cell phones rather than land lines, and the billing address (which is where the revenue flows) may be the home address of the student rather than their address here in Gainesville.

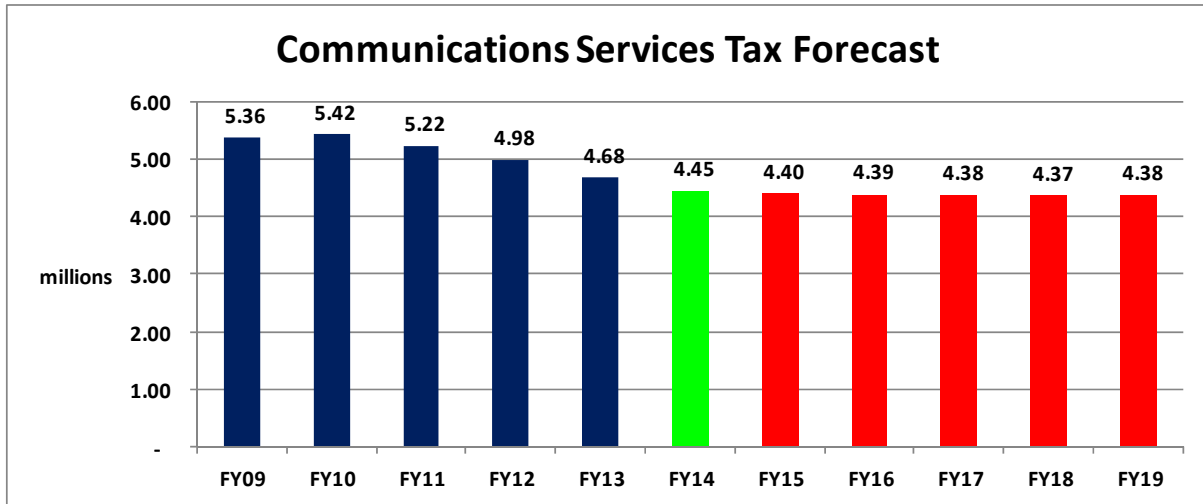


Five Year Financial Forecast FY15 – FY19

Forecast

This table outlines the State of Florida’s December 2013 Revenue Estimating Conference forecast for Communications Services Tax growth. These projections were used to develop the forecast for this revenue as detailed in the graph below.

STATE OF FLORIDA COMMUNICATIONS SERVICES TAX GROWTH ESTIMATES FY15 - FY19	
FY15	-1.22%
FY16	-0.23%
FY17	-0.16%
FY18	-0.15%
FY19	0.06%



Fire Assessment

- Initiated in FY11
- Diversifies General Fund revenue stream

Key Assumptions FY15 - FY19

- \$78 per factored fire protection unit
- State of Florida population growth projections for Alachua County

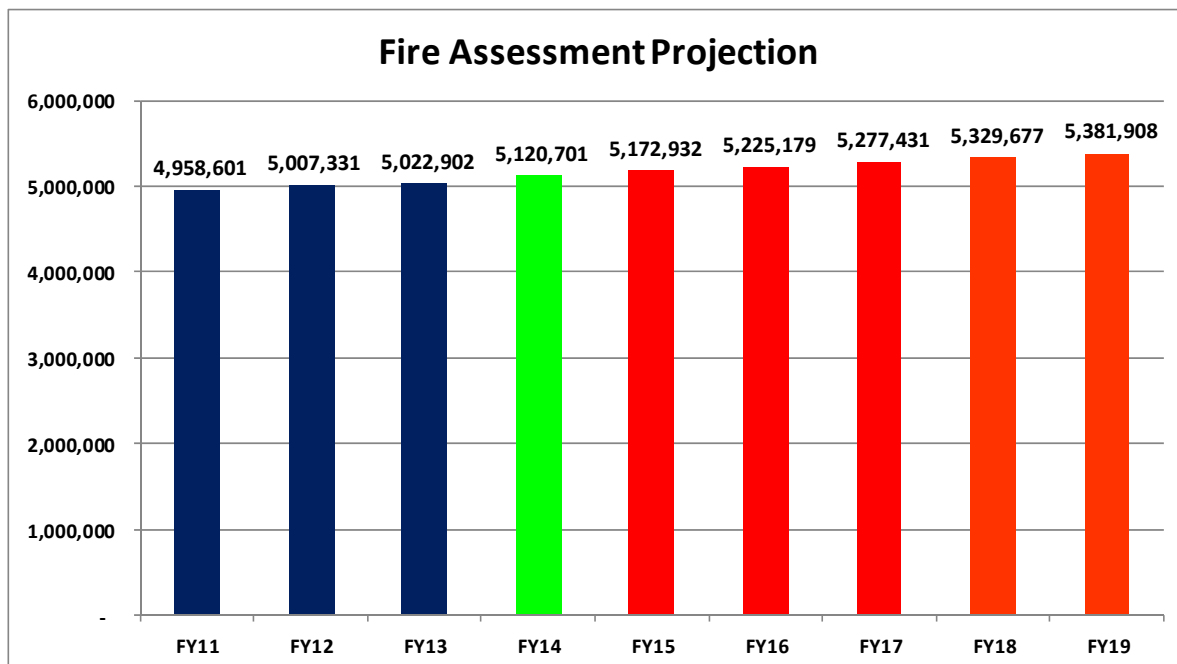
Five Year Financial Forecast FY15 – FY19

Background

Implementation of the Fire Assessment in FY11 was the first notable diversification of General Fund revenues in recent memory. This incremental revenue broadened the base of those who pay to provide the resources to cover the cost of City service delivery, which is particularly important as the percentage of property within the corporate limits which is taxable continues to decline.

The assessment is based on a charge of \$78 per factored fire protection unit. Fire protection units are developed based on a combination of the usage and the square footage of the structure. Staff is projecting that this \$78 figure will remain in place throughout the forecast period, and estimating growth based on the State's population growth projections for Alachua County. Staff is currently working to update fire assessment metrics such as cost of providing services, call loads, etc. in order to ensure that the \$78 per factored fire protection unit still represents the 50% level. This updated information will be brought forward as part of the FY15-FY16 budget process.

Based on these assumptions, the fire assessment revenue projection for FY15 – FY19 is as follows:

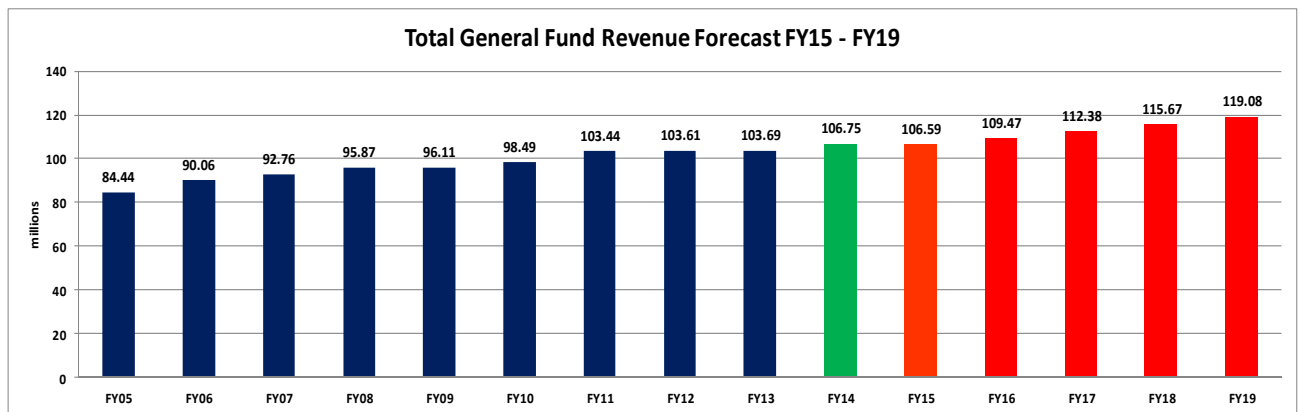


Five Year Financial Forecast FY15 – FY19

REVENUE SUMMARY

The following table and graph depict the projected trend in total General Fund revenues over the FY15 through FY19 forecast period:

FY15 - FY19 GENERAL FUND REVENUE FORECAST SUMMARY					
	FY15	FY16	FY17	FY18	FY19
Utility transfer	35,142,425	35,690,561	36,246,920	36,811,623	37,384,798
Property tax	24,615,632	25,544,146	26,606,489	27,892,019	29,322,589
Utility tax	10,720,485	11,087,179	11,456,284	11,827,401	12,204,229
1/2 cent sales tax & SRS	9,585,475	9,918,634	10,280,216	10,621,872	11,023,996
Charges for services	8,635,320	9,087,011	9,500,103	10,008,062	10,480,388
Communications svcs tax	4,398,142	4,388,026	4,381,006	4,374,434	4,377,059
Fire assessment	5,172,932	5,225,179	5,277,431	5,329,677	5,381,908
Other	8,322,580	8,527,462	8,627,518	8,806,753	8,904,200
Total	106,592,991	109,468,198	112,375,967	115,671,841	119,079,167



The chart below summarizes the year over year growth in the General Fund's major revenue sources over the upcoming Five Year Forecast period. As detailed above, the average annual growth of total General Fund revenues is 2.22%, up slightly from the previous five year period. However, the growth

YEAR OVER YEAR REVENUE GROWTH: MAJOR SOURCES						
Source	FY15	FY16	FY17	FY18	FY19	Avg.
Utility transfer	-7.78%	1.56%	1.56%	1.56%	1.56%	-0.31%
Property tax	8.36%	3.74%	4.19%	4.81%	5.13%	5.25%
Utility tax	2.98%	3.45%	3.34%	3.23%	3.21%	3.24%
Intergovt	3.56%	3.44%	3.63%	3.31%	3.77%	3.54%
CST	-1.12%	-0.23%	-0.23%	-0.23%	0.23%	-0.32%
Fire assessment	1.02%	1.01%	1.00%	0.98%	0.98%	1.00%
Total	-0.15%	2.70%	2.66%	2.93%	2.95%	2.22%

profiles of several of the individual significant sources differ markedly from others, and to derive a full picture of the General Fund revenue outlook over the next five years

requires that the revenues be reviewed in the proper context. Some of the salient features are:

- The revenue source with the weakest growth profile is by far the largest, the Utility Transfer. Not only is the ongoing revenue growth relatively low over the entire forecast period, this source also suffers an almost \$3 million decline between FY14 and FY15 when the shift is made from the four year fixed agreement to the proposed new algorithm. The performance of

Five Year Financial Forecast FY15 – FY19

this revenue source, which comprises more than a third of General Fund revenue, has a noticeable deleterious effect on General Fund bottom line revenue growth.

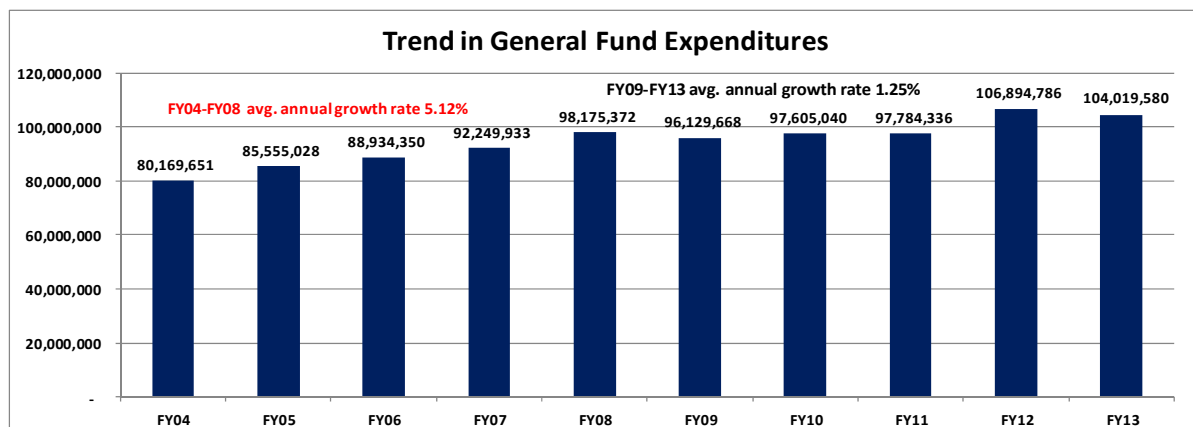
- Utility tax demonstrates solid growth characteristics of 3% - 3.5% per year during the FY15 – FY19 forecast period, but it should be remembered that this comes on the heels of declines in this source which have seen FY14 budgeted levels almost three quarters of a million dollars below peak FY11 revenues.
- Property tax revenues are rebounding after the effects of the recession, and buoyed by the addition of \$1.4M per year in biomass plant related revenue under the revised GFT formula are projected to grow from 3.7% to 8.4% per year over the forecast period.
- Growth in half cent sales tax and state revenue sharing are consistent at between 3% and 4% through the forecast, but even these levels are down from the state’s previously projected growth rates included in the FY13 – FY17 Five Year Forecast.
- Projected Communications Services Tax revenue is expected to decline over most of the forecast period and Fire Assessment revenue growth is nominal.

EXPENDITURES

In response to the financial pressures brought on by the recession in 2008 as well as legislative actions at the state level, the City of Gainesville initiated a number of steps to alter the profile of the organization to address projected changes in the trajectory of future revenue growth. These measures included:

- Hiring and travel freezes,
- \$9.5 million in departmental cuts,
- \$2.6 million in non-departmental decrements,
- \$3.4 million in organizational efficiencies,
- More than 81 full-time equivalent position reductions.

These initiatives have been noticeably successful in controlling expenditure growth over the past five years.



Five Year Financial Forecast FY15 – FY19

As the graph above indicates, the average annual rate of growth in General Fund expenditures over the five year period from FY04 – FY08 was 5.12%. The growth rate for the succeeding five year period fell to 1.35%.

The following chart breaks down total expenditures by major category over the past decade.

	COMPOSITION OF GENERAL FUND EXPENDITURES									
	FY04	FY05	FY06	FY07	FY08	FY09	FY10	FY11	FY12	FY13
Personal services	48,798,720	53,180,187	54,404,065	56,010,111	57,289,112	59,249,057	59,126,148	58,539,917	58,882,856	61,539,871
Operating expenditures	22,531,569	23,343,901	21,323,125	21,548,011	23,850,946	22,652,461	22,885,382	23,227,696	24,746,339	24,945,492
Debt service	5,518,566	5,693,924	8,757,247	9,013,657	9,384,724	9,649,254	9,822,217	10,075,474	10,862,369	10,243,129
Tax Increment expenditures	578,470	652,943	847,871	1,464,992	2,009,746	1,819,039	2,160,764	1,924,961	1,834,011	1,900,556
Non operating, Capital & Tran.	2,737,326	2,684,073	3,542,042	4,213,162	5,640,844	2,759,857	3,610,529	4,016,288	10,569,211	5,390,531
Total	80,164,651	85,555,028	88,874,350	92,249,933	98,175,372	96,129,668	97,605,040	97,784,336	106,894,786	104,019,579

Following is a detailed analysis of the major General Fund expenditure categories.

Personal Services

- Only \$2.2M increase between FY09 & FY13 despite:
 - \$3.3M increase in pension contributions
 - 13 firefighter positions for Fire Station 8 move from SAFER grant to General Fund in second half of FY13

Key Assumptions FY15 - FY19

- No raises FY15, 2% FY16 - FY19
- Pension earnings assumption rate drawn down from 8.5% to 7.9% in equal increments over forecast period
- Proposed increase of 13.5 positions

Background

The following table breaks out General Fund personal services costs over the past ten years. There are a number of significant takeaways from this information:

- Direct salary and wage growth has slowed considerably between the five year period from FY04 – FY08 and FY09 – FY13. The average annual growth rate for the first five years of the past decade was 3.74%, while the growth over the most recent five years has been .25% per year.

Five Year Financial Forecast FY15 – FY19

- Pension contributions increased almost \$3.9 million over this period, or 350%. The benefit structure changes bargained with the various City unions will begin over time to moderate the growth in this expense.
- The increase in FY13 over FY12 in total personal services costs are primarily associated with the fact that the SAFER grant, which was funding the 13 firefighter positions added for Fire Station 8 expired during FY13, leaving the General Fund to pick up these salaries for half of the year.

	PERSONAL SERVICES									
	FY04	FY05	FY06	FY07	FY08	FY09	FY10	FY11	FY12	FY13
Direct salaries & wages	36,634,349	37,953,404	38,641,373	40,057,903	41,626,211	43,572,412	43,220,080	41,366,315	41,180,018	42,054,525
Overtime	1,669,557	1,905,489	1,760,160	1,554,032	1,821,943	1,572,231	1,040,724	1,025,853	1,201,916	1,278,952
Billable overtime	542,795	536,026	740,622	703,365	1,030	-	26,529	36,605	20,986	32,868
Longevity	691,582	685,925	671,839	621,101	585,472	600,864	579,095	514,385	509,367	470,529
Paramedic certification pay	267,027	221,819	260,716	337,329	386,035	458,949	508,975	510,391	516,302	550,597
Social Security	2,958,474	3,244,752	3,051,696	3,236,182	3,329,914	3,437,820	3,369,138	3,216,591	3,228,604	3,338,177
Pension contributions	1,555,412	2,111,355	2,337,643	2,126,421	2,213,517	2,171,269	2,651,575	4,039,920	4,543,332	5,451,531
Consolidated Pension - premium tax	-	1,085,890	1,172,293	1,253,399	1,295,411	1,254,267	1,180,604	1,182,142	1,177,922	1,170,024
Health insurance	2,900,863	3,004,302	3,183,653	3,269,335	3,272,186	3,373,214	3,681,237	3,867,252	3,777,713	3,958,871
Workers Compensation	-	747,654	723,048	800,177	839,637	909,895	912,741	893,114	872,782	878,605
Other salary & fringe	1,578,661	1,683,571	1,861,022	2,050,867	1,917,756	1,898,136	1,955,450	1,887,349	1,853,914	2,355,192
Total Personal Services	48,798,720	53,180,187	54,404,065	56,010,111	57,289,112	59,249,057	59,126,148	58,539,917	58,882,856	61,539,871

There are several clarifications required for the data above. The first relates to overtime. In FY08 police billable overtime expenditures (overtime performed for and paid by third party vendors) were moved from the General Fund to a special revenue fund, along with the revenues associated with this overtime. After adding this overtime back to the chart for consistency purposes, the overtime trend for the period FY04 – FY13 is as follows:

	GENERAL FUND OVERTIME TREND FY04 - FY13									
	FY04	FY05	FY06	FY07	FY08	FY09	FY10	FY11	FY12	FY13
Regular overtime	1,669,557	1,905,489	1,760,160	1,554,032	1,821,943	1,572,231	1,040,724	1,025,853	1,201,916	1,277,779
Billable overtime - General Fund	542,795	536,026	740,622	703,365	1,030	-	26,529	36,605	20,986	32,868
Billable overtime - Special Rev.	-	-	-	-	633,363	588,250	531,330	520,924	509,555	522,860
Total overtime	2,212,352	2,441,515	2,500,782	2,257,397	2,456,336	2,160,481	1,598,583	1,583,382	1,732,457	1,833,507

The second adjustment is in the pension contribution area. In 2003 the City issued Pension Obligation Bonds (POBs) to retire the unfunded liabilities in the City's defined contribution pension plans. The result was a one-time deposit of bond proceeds into the defined benefit plans, reductions to the City's annual contributions to the plans related to the retired unfunded liabilities, and the addition to annual City pension costs of debt service on the POBs. When combining the debt service associated with the POBs with contributions to the pension plan to determine total General Fund pension cost for the period, the result is:

Five Year Financial Forecast FY15 – FY19

	TOTAL GENERAL FUND PENSION COST FY04 - FY13									
	FY04	FY05	FY06	FY07	FY08	FY09	FY10	FY11	FY12	FY13
Pension contributions	1,555,412	2,111,355	2,337,643	2,126,421	2,213,517	2,171,269	2,651,575	4,039,920	4,543,332	5,451,531
POB debt service	2,840,352	2,905,713	2,782,187	2,955,778	3,140,822	3,334,596	3,533,392	3,667,739	3,902,457	4,036,135
Total pension cost	4,395,764	5,017,068	5,119,830	5,082,199	5,354,339	5,505,865	6,184,967	7,707,659	8,445,789	9,487,666

As the chart indicates, total General Fund pension costs increased 77% over the past five years, and have more than doubled over the past decade.

Accounting changes were initiated in FY05 for Consolidated Pension premium tax costs as well as workers compensation. This accounts for the fact that there are no expenditures in the line items in FY04.

One final note on personal services relates to longevity. This payment category is available only to employees hired prior to March of 1992; therefore the population receiving this payment is a closed group, and as they leave the organization this expense should continue to decline.

Forecast

In developing the personal services forecast for the next five years management incorporated several basic assumptions:

- No pay increases in FY15, and 2% pay increases each year for FY16 through FY19
- The earnings assumptions for both the General Pension Plan and the Police Officers' and Firefighters' Consolidated Pension Plan will be reduced .10% per year from 8.5% to 7.9% over the forecast period of FY15 through FY19

To determine the potential change in the size of the workforce over the next five years, Budget staff met with each department to survey their potential staffing needs. Incremental changes are detailed below.

Planning & Development Services In order to keep pace with a number of potentially large projects on the horizon, such as the expansion of Butler Plaza and the development of Innovation Square, Planning projects the need for an additional half-time planner and a full-time Zoning Technician, both beginning in FY17.

Clerk of the Commission The Clerk has requested to convert the existing half-time Deputy Clerk position to full-time to meet increasing work level demands.

City Attorney The City Attorney has indicated that, in addition to several reclassifications of existing attorney positions, that the Legal Assistant position can be unfunded for FY15.

Five Year Financial Forecast FY15 – FY19

Budget & Finance To meet service level demands associated with the increasing number and complexity of grants, Budget & Finance is requesting an additional Grants Program Specialist to begin in FY17.

Public Works Federal regulatory changes related to the reflectivity of traffic signs will require that the City replace all existing traffic signs over the next ten years. Therefore Public Works is requesting an additional Signs & Marking Technician beginning in FY17.

GPD The Chief of Police is requesting the addition of a Latent Fingerprint Examiner beginning in FY15.

In addition, GPD is recommending increases to their temporary staff, school crossing guards, overtime, and expert witness budgets. These requests are all to more closely align their budgets with previous years' actual costs and projected trends.

GFR GFR is requesting another Fire Inspector beginning in FY18 to meet operational needs during the forecast period.

General Services Over the forecast period there is the potential that General Services will have several buildings added to their maintenance responsibilities, including

- GTEC
- One Stop Homeless Center
- Army Reserve facility
- Fire Station 1
- Southern Charm restaurant
- Lunch Box Cafe
- Depot Building

The expense related to the final three buildings on this list was previously the responsibility of the CRA.

To properly service these additional facilities, General Services is requesting the addition of an electrician and a carpenter beginning in FY17.

Parks, Recreation & Cultural Affairs: Over the next five years PRCA's responsibilities are anticipated to expand in several areas. Some of these incremental tasks will require additional personnel.

A prime example is Depot Park. When Depot Park and the Depot Park Building come on line, PRCA is estimating the need for the following additional positions to meet expanded workloads: Two Park Maintenance Worker IIs, one Facilities Coordinator, and a half-time Building Attendant.

Human Resources To assist in meeting the City's diversity goals, Human Resources is requesting the addition of a Diversity Recruiter.

Five Year Financial Forecast FY15 – FY19

Communications To continue to improve the quality of the City's website, they are requesting a Web Applications Developer Sr. position.

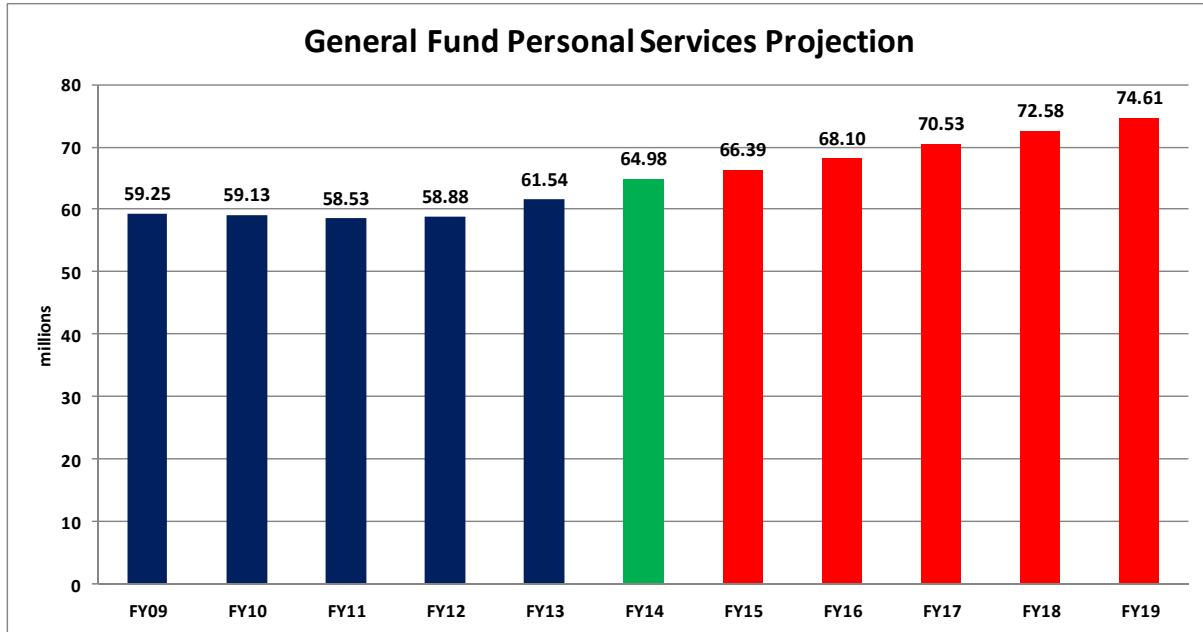
The following table summarizes the additional position requests:

GENERAL FUND PROJECTED STAFF ADDITIONS FY15 - FY19					
	FY15	FY16	FY17	FY18	FY19
Planning & Development Services					
Zoning Technician			1.00		
Planner			0.50		
Clerk					
Deputy Clerk	0.50				
Budget & Finance					
Grants Program Specialist			1.00		
Public Works					
Traffic Signs & Marking Technician			1.00		
GPD					
Latent Fingerprint Examiner	1.00				
GFR					
Fire Inspector				1.00	
General Services					
Electrician			1.00		
Carpenter			1.00		
Parks, Recreation & Cultural Affairs					
Maintenance Worker II - Depot Park		1.00	1.00		
Facilities Coordinator - Depot Park				1.00	
Building Attendant - Depot Park		0.50			
Human Resources					
Diversity Recruiter	1.00				
Communications					
Web Applications Developer Sr.	1.00				
TOTAL	3.50	1.50	6.50	2.00	0.00

Applying the salary and fringe assumptions detailed above to the adjusted projected staffing levels yields the following personal services projection for FY15 – FY19:

FY15 - FY19 PERSONAL SERVICES FORECAST					
	FY15	FY16	FY17	FY18	FY19
Direct salaries & wages	44,236,340	44,983,322	46,211,868	47,257,967	48,207,422
Overtime	1,144,639	1,167,040	1,200,528	1,235,005	1,270,500
Longevity	449,831	395,770	363,414	295,032	275,772
Paramedic certification pay	619,392	626,574	636,807	648,564	661,134
Social Security	3,487,376	3,542,104	3,631,745	3,707,740	3,776,797
Pension contributions	7,028,314	7,620,985	8,272,965	8,818,992	9,378,774
Consolidated pension - premium tax	1,205,620	1,205,620	1,205,620	1,205,620	1,205,620
Health insurance	4,945,742	5,239,670	5,603,930	5,936,466	6,279,558
Workers compensation	893,379	909,143	932,364	952,766	970,996
Other salary & fringe	2,377,508	2,413,659	2,469,895	2,525,322	2,581,974
TOTAL PERSONAL SERVICES	66,388,141	68,103,887	70,529,136	72,583,474	74,608,547

Five Year Financial Forecast FY15 – FY19



It was noted earlier that these projections include a planned reduction in the City's defined benefit pension plans' earnings assumption from 8.5% to 7.9% over the forecast period. The increased personal services cost associated with this change is:

FISCAL IMPACT OF PENSION EARNINGS ASSUMPTION CHANGE FROM 8.5% TO 7.9%					
Fund Type	FY15	FY16	FY17	FY18	FY19
General	420,852	716,658	982,731	1,280,679	1,589,511
Special Revenue	6,300	12,372	15,432	20,997	26,775
Capital Projects	252	522	792	1,077	1,380
Enterprise	48,492	98,898	151,206	206,295	262,665
Internal Service	7,968	16,104	24,555	33,444	42,639
Pension	636	1,254	1,875	2,589	3,327
Total	484,500	845,808	1,176,591	1,545,081	1,926,297

Five Year Financial Forecast FY15 – FY19

Operating Expenditures

- 75% of operating expenditures come from:
 - Utilities
 - Fuel
 - Other contractual services
 - Fleet maintenance & fleet fixed costs

Key Assumptions FY15 - FY19

- Utilities- nominal changes in consumption, price changes per GRU
- Fuel - nominal changes in consumption, 2% price increase per year
- Other operating expenditures - State of Florida CPI

Background

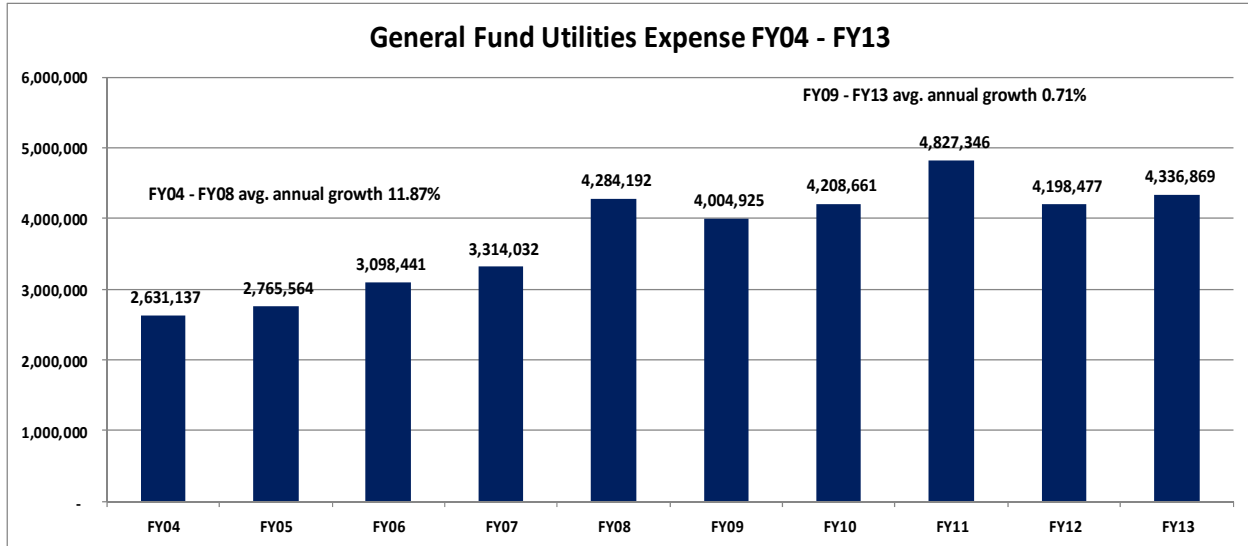
The chart below provides a breakdown of General Fund operating expenditures over the past decade.

	GENERAL FUND OPERATING EXPENDITURES FY04 - FY13									
	FY04	FY05	FY06	FY07	FY08	FY09	FY10	FY11	FY12	FY13
Materials & Supplies	1,004,793	1,111,519	1,183,251	1,070,896	1,339,220	1,159,432	1,193,439	1,309,799	1,393,839	1,288,335
Utilities	2,631,137	2,765,564	3,098,441	3,314,032	4,284,192	4,004,925	4,208,661	4,827,346	4,198,477	4,336,869
Fuel	659,500	861,178	1,067,105	1,054,786	1,397,921	913,492	1,109,470	1,363,989	1,465,698	1,432,696
Insurance premiums	5,894,941	5,122,961	2,795,663	2,874,424	3,031,115	2,594,817	1,761,280	2,121,121	2,293,953	2,655,492
Professional services	514,416	563,404	634,788	618,878	856,967	733,331	1,524,267	1,518,757	1,241,402	1,282,366
Other contractual svcs.	5,656,327	6,291,141	5,603,193	5,988,578	6,093,737	5,980,465	6,540,187	5,569,580	8,094,856	7,767,406
Fleet variable	1,028,063	1,133,407	1,191,043	1,135,382	1,169,940	1,434,869	1,143,114	1,136,571	1,220,592	1,284,279
Fleet fixed	2,003,389	2,040,048	2,037,854	2,092,902	1,851,370	1,644,728	1,727,628	1,761,527	1,877,472	2,096,622
Other operating exp.	3,139,003	3,454,679	3,711,787	3,398,133	3,826,484	4,186,402	3,677,336	3,619,009	2,960,051	2,801,427
Total	22,531,569	23,343,901	21,323,125	21,548,011	23,850,946	22,652,461	22,885,382	23,227,699	24,746,340	24,945,492

Following is a discussion of several of the major categories within the operating expenditure area.

Utilities: As was discussed in the revenue section on utility taxes, the cost of utilities is a function of consumption and prices. As the graph below indicates, the growth rate in General Government utilities expense has declined noticeably over the last five years as compared to the five years prior.

Five Year Financial Forecast FY15 – FY19

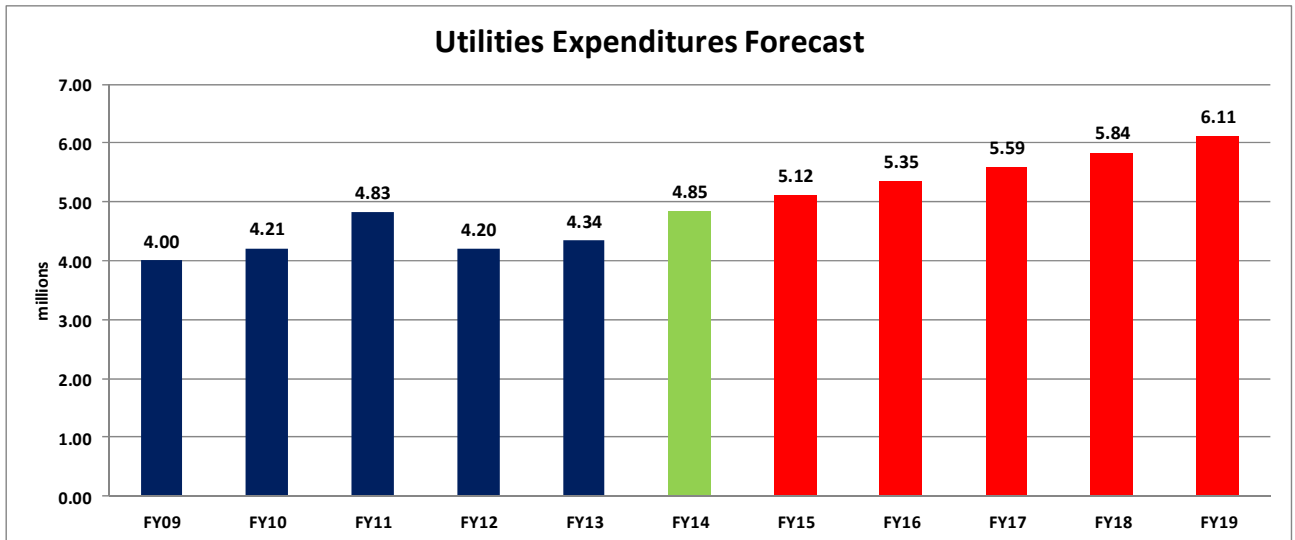


The City has put in place a number of steps to help control consumption growth:

- Implementation of the four-day workweek
- Installation of energy efficiency upgrades to City Hall, the Old Library and the Thomas Center
- Hiring a full-time Energy Analyst

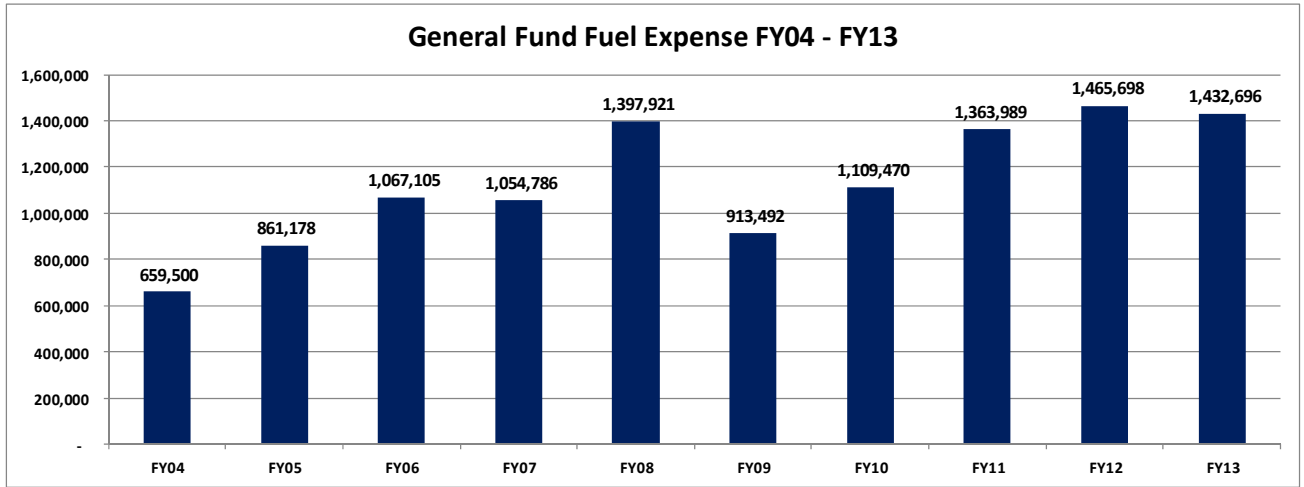
Forecast

Taking into account the efficiency measures the City has implemented, factoring in price change estimates, and incorporating the new and/or expanded facilities we project to have on line within the five year planning period results in the following projection for utilities expense:

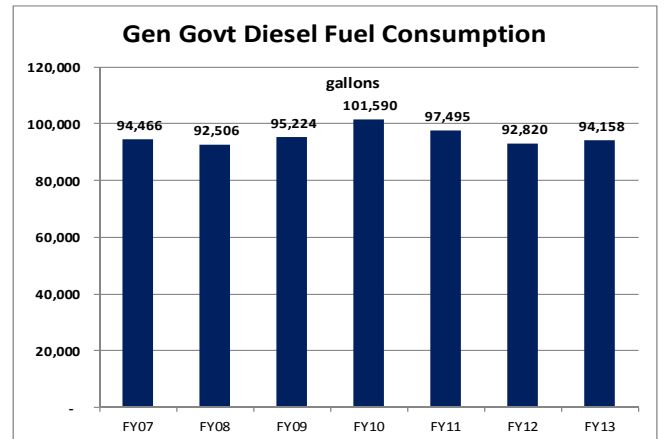
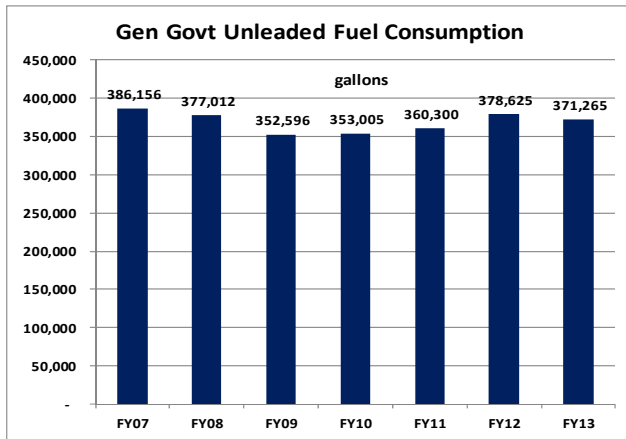


Five Year Financial Forecast FY15 – FY19

Fuel: Once again as a commodity the expense associated with fuel is based upon consumption and price. The chart below shows the impact on fuel expense from the price swings we have experienced over the past several fiscal years.

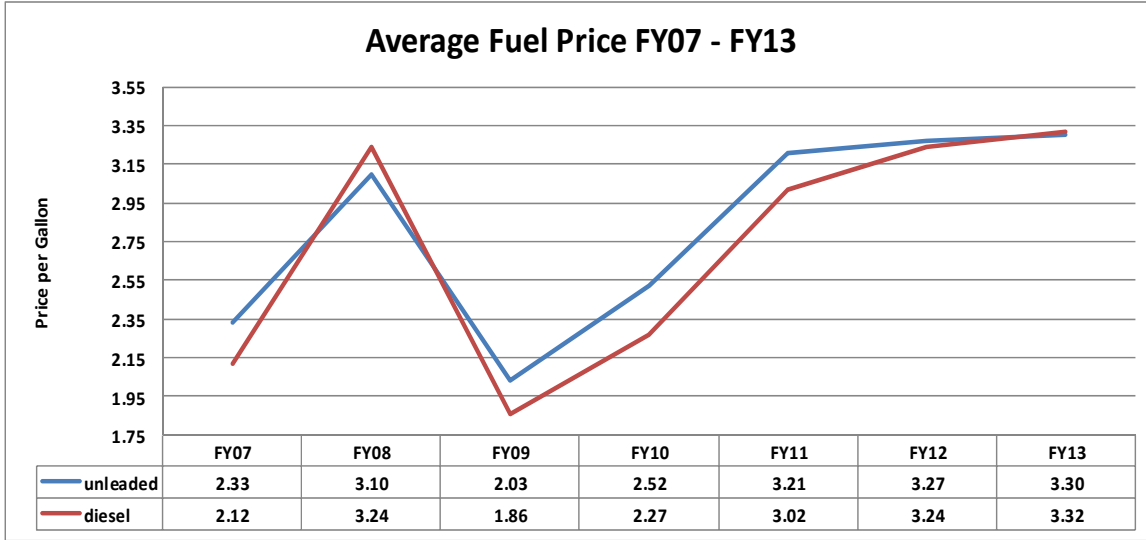


On the consumption side of the equation, the graphs below indicate that General Government fuel usage, both for unleaded and diesel, has remained fairly consistent over recent years. Consumption has been moderated through the purchase of more fuel-efficient vehicles, a down-sizing of the fleet, rigorous enforcement of preventative maintenance schedules, and the implementation of the four-day workweek.



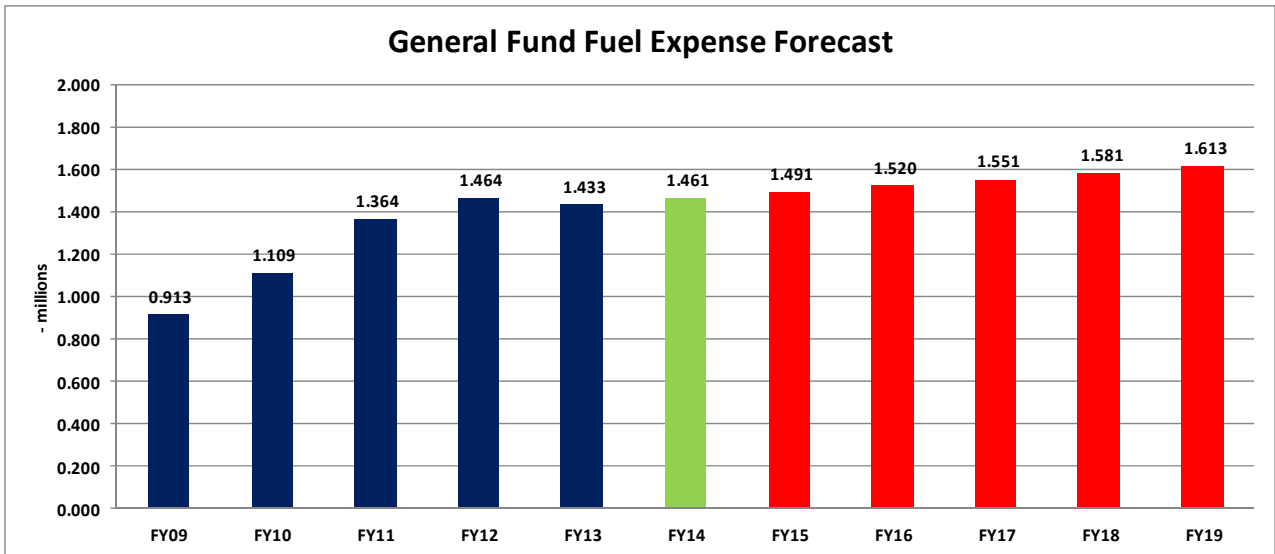
The other side of the equation is price. The following graph demonstrates the fluctuations in the average price the City has paid for fuel over the past seven years.

Five Year Financial Forecast FY15 – FY19



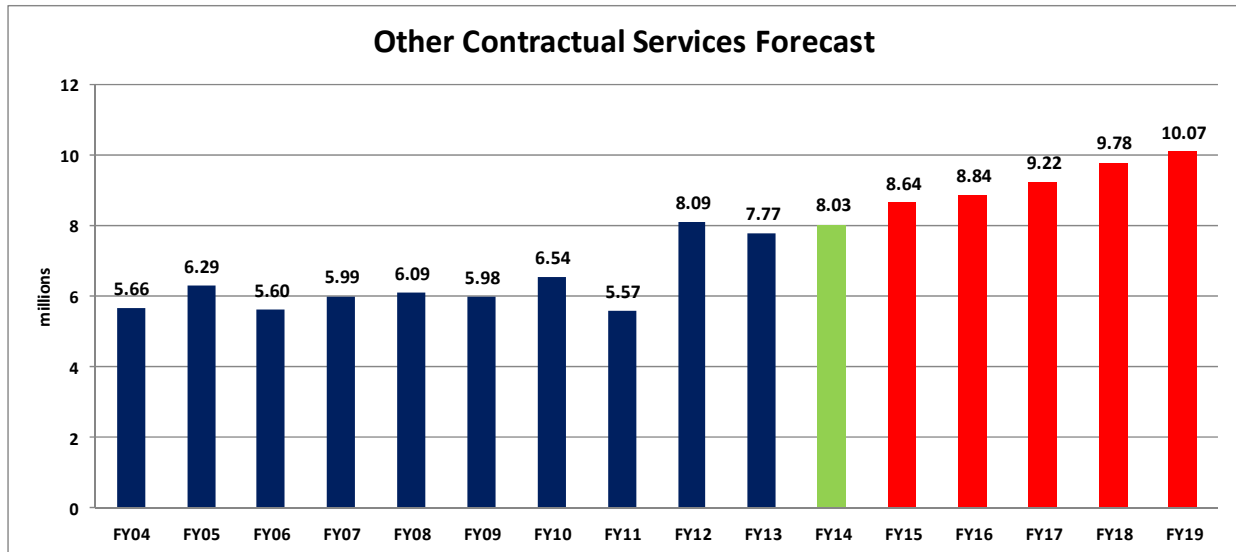
Forecast

Based upon input from the General Services Director as to anticipated consumption and projected price increases of 2% per year over the next five years, the fuel expense projection for FY15 – FY19 is as follows:



Other Contractual Services: The primary individual components of the other contractual services expense category are the Combined Communications Center, the Alachua County Streetlight agreement, and City elections. As the graph below indicates, expense in this category has ranged between \$5.6 million and \$8.1 million over the past decade. The five year projection for this expense category is as follows:

Five Year Financial Forecast FY15 – FY19



The noticeable jump in expense between FY11 and FY12 is due to the consolidation of General Government's Information Technology Department with GRU. Before the consolidation, the expenditures associated with this function were distributed as with a normal department, i.e. personal services, operating expenditures, etc. After the function was consolidated with GRU, General Government began to make monthly payments to GRU for administration of the services, and the entire cost of operating the department is coded as Other Contractual Services.

The increase in the rate of growth in this expense projected over the forecast period is the result of the responsibility for funding certain operating tasks previously funded by CRA and Wild Spaces Public Places being shifted to the General Fund.

Following is a summary of the General Fund operating expenditures forecast.

GENERAL FUND OPERATING EXPENDITURES PROJECTION					
	FY15	FY16	FY17	FY18	FY19
Materials & Supplies	1,419,125	1,462,916	1,516,578	1,571,208	1,626,819
Utilities	5,116,143	5,347,097	5,589,026	5,842,468	6,107,987
Fuel	1,490,577	1,520,388	1,550,796	1,581,813	1,613,449
Insurance premiums	1,211,355	1,247,696	1,285,127	1,323,681	1,363,391
Professional services	1,335,633	1,353,609	1,381,772	1,402,997	1,419,612
Other contractual svcs.	8,642,173	8,840,779	9,217,109	9,780,498	10,070,269
Fleet variable	1,353,374	1,432,142	1,460,784	1,490,000	1,519,801
Fleet fixed	2,204,475	2,237,543	2,271,105	2,304,589	2,338,576
Other operating exp.	3,502,322	3,584,067	3,714,032	3,809,007	3,942,729
TOTAL OPERATING	26,275,177	27,026,237	27,986,329	29,106,261	30,002,633

Five Year Financial Forecast FY15 – FY19

Non Operating Expenditures

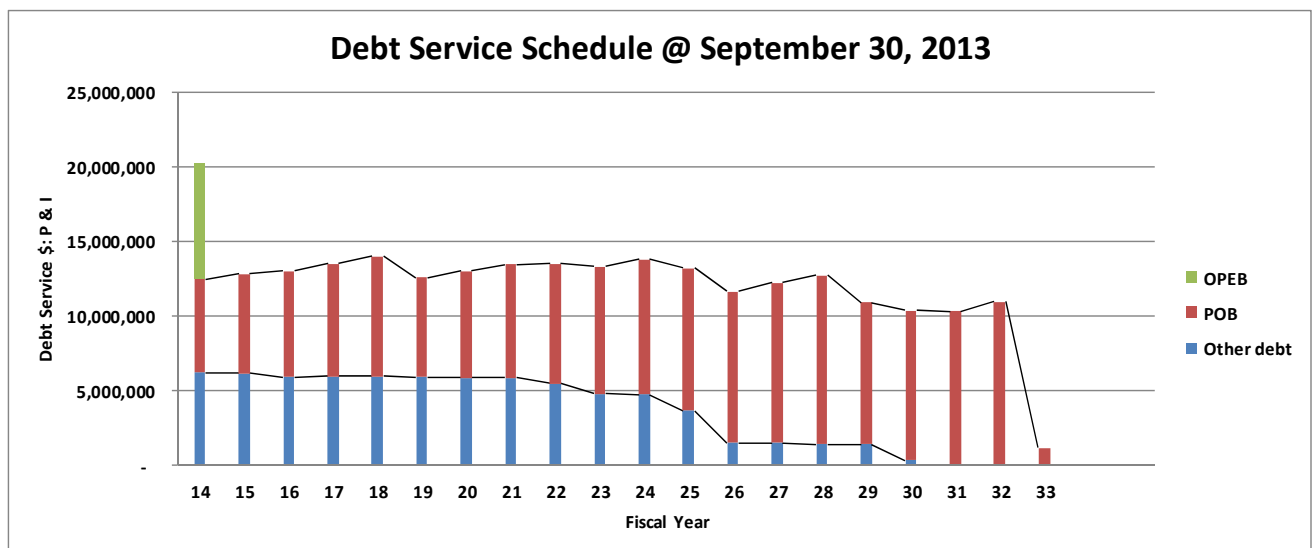
Background

The chart below outlines the prior ten year trend in General Fund non operating expenditures.

GENERAL FUND NON OPERATING EXPENDITURES FY04 - FY13										
	FY04	FY05	FY06	FY07	FY08	FY09	FY10	FY11	FY12	FY13
Debt service	5,518,566	5,693,924	8,757,247	9,013,657	9,384,724	9,649,254	9,822,217	10,075,474	10,862,369	10,243,129
Transfer to TIF	578,470	652,943	847,871	1,464,992	2,009,746	1,819,039	2,160,764	1,924,961	1,834,011	1,900,556
Transfer to Cap. Proj.	213,003	680,385	322,189	528,952	2,647,307	383,690	1,089,895	1,668,808	7,818,768	2,659,127
Transfer to Ironwood	220,000	223,969	220,000	360,000	360,225	360,000	1,693,537	1,001,218	972,149	841,366
Other Non Operating	2,309,322	1,779,686	2,999,853	3,324,210	2,633,312	2,016,167	827,097	1,346,258	1,778,294	1,890,038
Total	8,839,361	9,030,907	13,147,160	14,691,811	17,035,314	14,228,150	15,593,510	16,016,719	23,265,591	17,534,216

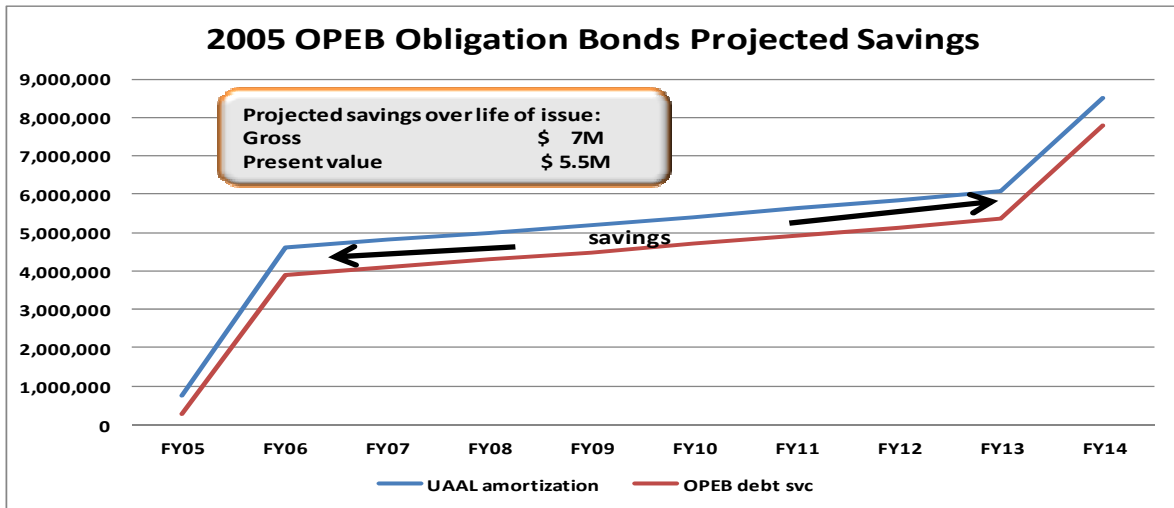
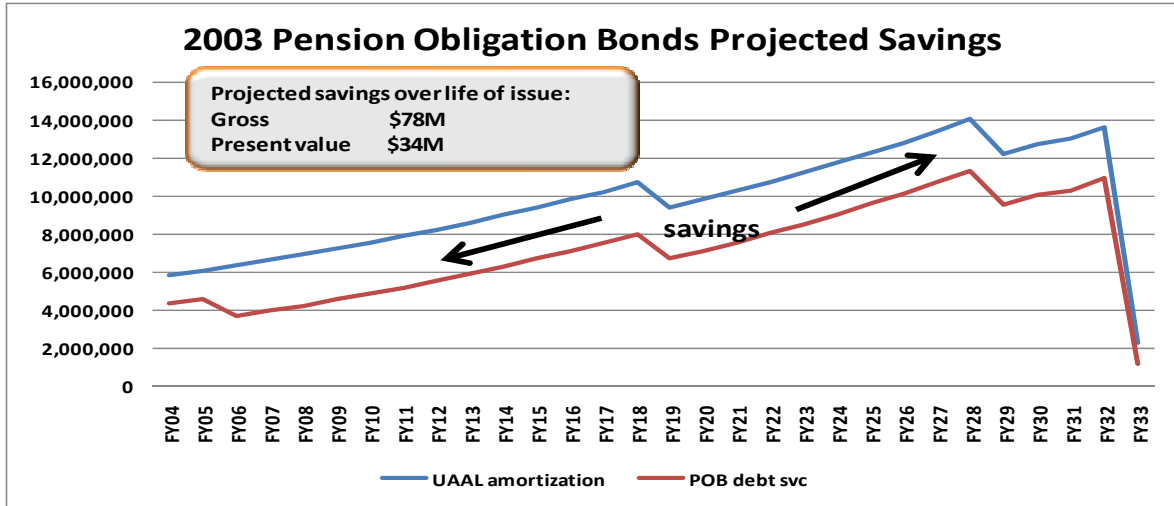
A detailed discussion of the more significant non operating expenditure categories follows.

Debt service The City's debt service profile is dominated by the 2003 Pension Obligation Bonds (POBs) and the 2005 Taxable Other Post Employment Benefit Obligation Bonds (OPEBs). As the outstanding debt graph below demonstrates, over 70% of the City's outstanding principal and interest as of September 30, 2013 is attributed to these two issues.



These two issues were created to generate savings for the City by retiring unfunded liabilities in the City's defined benefit pension plans and the retiree health insurance trust fund. The interest rate the City pays on the debt associated with these issues is lower than the interest that was being paid on the unfunded liabilities, thus creating the savings outlined below.

Five Year Financial Forecast FY15 – FY19

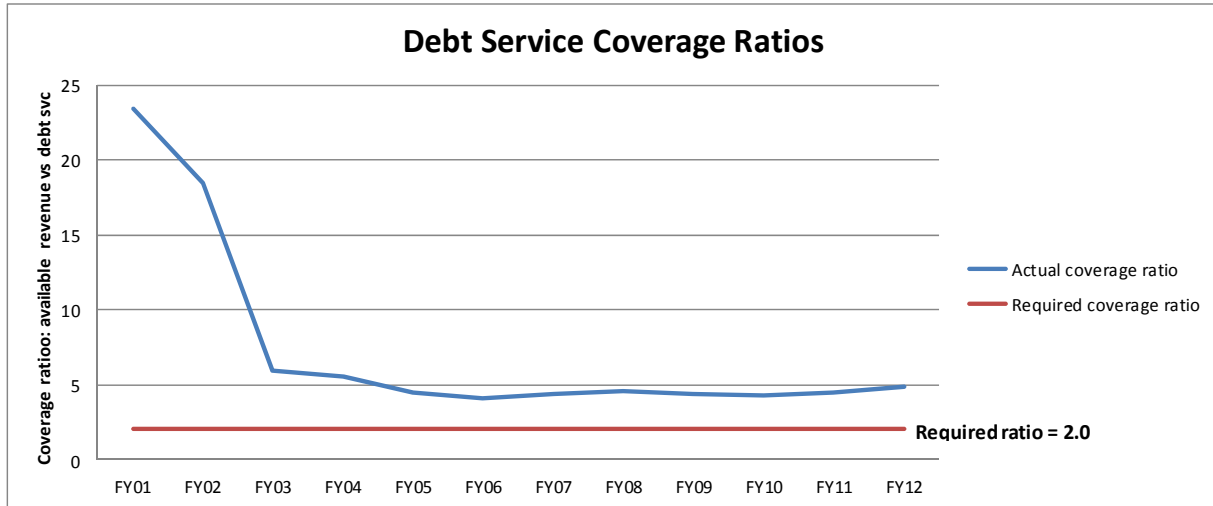


Even including these two relatively large issues, the City’s outstanding debt metrics are well within the debt capacity and affordability measures prescribed in the current debt management policy.

Debt capacity & affordability measure	DEBT MANAGEMENT POLICY COMPLIANCE					
	Policy Limit		Actual @ FYE 13		Actual net of POB/OPEB	
	%	\$	%	\$	%	\$
O/S debt service as a % of taxable property value	10.00%	514,000,000	4.79%	246,170,738	1.41%	72,226,046
Annual debt service as a % of General Fund revenue	15.00%	15,553,592	9.88%	10,241,861	3.87%	4,046,998
Per capita debt (principal) as a % of per capita revenues	6.00%	50	5.92%	49.56	3.59%	33.07
O/S debt service per capita		3,000		2,117		745

Additionally, our debt service coverage ratios (legally available revenues divided by debt service) have been and continue to be strong.

Five Year Financial Forecast FY15 – FY19



In the early 2000's our coverage ratios were in the low 20s and high teens. Upon the issuance of the POBs and OPEBs, the ratio as expected fell considerably, but is still well above the required 2.0 at 4.90.

At this point, the only anticipated future debt issuance within the forecast period is a \$21 million issue planned for FY15.

Applying the projected debt service associated with this future bond issue to the existing outstanding debt service profile generates the following debt service costs over the forecast period.

GENERAL FUND DEBT SERVICE FY15 - FY19					
	FY15	FY16	FY17	FY18	FY19
FY12 Refunding	692,528	688,958	690,152	685,992	691,596
POB 2003A	463,809	500,209	539,210	579,944	622,411
POB 2003B	4,008,921	4,213,921	4,428,921	4,649,352	3,102,525
FFGFC 05	411,534	411,746	406,946	411,259	409,259
CIRB 05	1,729,068	1,728,169	1,725,356	1,725,631	1,728,781
FFGFC 07	116,600	113,975	116,350	113,350	115,350
Siemens/GPD	115,393	115,393	115,393	115,393	-
CIRN 09	315,247	314,613	313,603	313,641	313,227
CIRB 10	242,805	240,166	240,389	240,006	242,842
FY12 GPD/Depot	433,090	429,617	431,029	427,213	433,282
FY15 issue	1,606,000	1,606,000	1,606,000	1,606,000	1,606,000
Total	10,134,995	10,362,767	10,613,349	10,867,781	9,265,273

Five Year Financial Forecast FY15 – FY19

Transfers to Tax increment Funds: This expense line relates to property tax revenue transferred to the City’s tax increment districts. It is calculated by determining the growth in property value within specified geographic districts over and above the property value in existence at the time each tax increment district was created. Therefore the change in this expense is subject to some of the same economic effects as the broader City property tax revenue source. However, these are more concentrated geographic districts and the economic dynamics within these areas are to some degree different than that of the City as a whole.

As the table on page 38 shows, this expense grew rapidly over a good part of the last decade as property values increased, both from general value increases as well as accelerated development within these districts as a result of the City’s redevelopment efforts. However, these districts were impacted by the economic downturn and decline in real estate values associated with the recent recession and the tax revenues and corresponding expenses have declined over the last several years.

To develop a projection for this expense, staff applied the same taxable base growth assumptions to the tax increment districts as were applied to the City in general. The expense estimate based on these assumptions is as follows:

TRANSFER TO TAX INCREMENT FUNDS FORECAST					
	FY15	FY16	FY17	FY18	FY19
Downtown	686,706	719,038	755,325	799,795	849,344
College Park/University Heights	1,029,185	1,084,581	1,146,754	1,222,947	1,307,841
Fifth Avenue/Pleasant Street	195,533	204,352	214,250	226,379	239,894
Eastside	194,876	208,960	224,768	244,139	265,724
Total	2,106,300	2,216,931	2,341,097	2,493,260	2,662,803

Transfers to Ironwood: The sharp increase in this transfer line beginning in FY10 is related to the City’s plan to transition Ironwood Golf Course from an enterprise fund to a program within the General Fund’s Parks, Recreation, & Cultural Affairs Department over a ten year period. Based on this plan, the General Fund will transfer a dollar amount sufficient to offset the Ironwood net loss each year and, in addition, over the ten year period between FY10 and FY19 will transfer an incremental \$300,000 in order to amortize the Ironwood cash deficit of \$3M. The FY10 transfer was further impacted by the fact that the course was closed for half of that fiscal year for course renovations.

Facilities Replacement , Equipment Replacement, and Residential Resurfacing Funds : Beginning in FY15, the City is initiating two replacement funds, one for facilities repair, renovation and maintenance, and one for equipment replacement. These replacement funds will be funded from monies that were previously set aside for debt service on the 2005 OPEB Bonds, which will be paid off in FY14. The funds will provide monies to address facilities and equipment issues on a proactive basis and therefore will allow us to reduce long-term costs associated with these expenditures. From this same funding source, an additional \$490,000 will be allocated towards the City’s residential road resurfacing program.

Five Year Financial Forecast FY15 – FY19

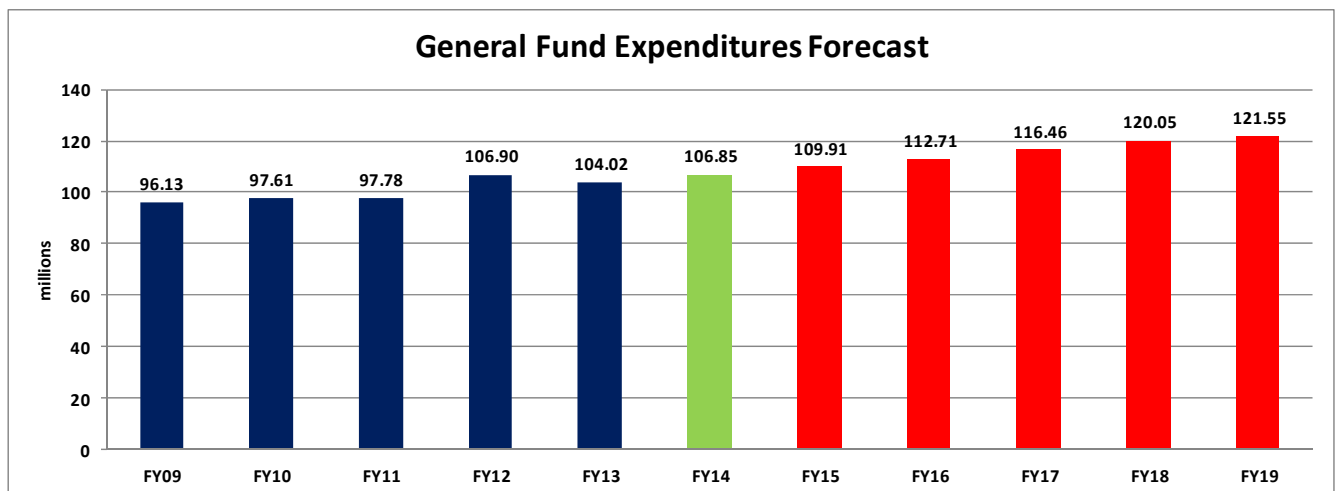
Following is a summary of the General Fund non operating expenditures forecast .

GENERAL FUND NON OPERATING EXPENDITURES FORECAST					
	FY15	FY16	FY17	FY18	FY19
Debt Service	10,134,995	10,362,767	10,613,349	10,867,781	9,265,273
Transfers to Tax Increment Funds	2,106,300	2,216,931	2,341,097	2,493,260	2,662,803
Transfers to Capital Projects Funds	750,000	750,000	750,000	750,000	750,000
Transfer to Ironwood	832,450	804,746	783,691	769,707	755,872
Residential Road Resurfacing program	490,000	490,000	490,000	490,000	490,000
Facilities Replacement Fund	437,500	437,500	437,500	437,500	437,500
Equipment Replacement Fund	822,500	822,500	822,500	822,500	822,500
Other Non Operating Expense	1,674,546	1,698,439	1,706,926	1,730,588	1,737,694
Total	17,248,291	17,582,883	17,945,063	18,361,336	16,921,642

EXPENDITURE SUMMARY

The following table and graph outline the estimated trend in General Fund expenditures over the FY15 through FY19 forecast period.

GENERAL FUND EXPENDITURE FORECAST					
	FY15	FY16	FY17	FY18	FY19
Personal services	66,388,141	68,103,887	70,529,136	72,583,474	74,608,547
Operating expenditures	26,275,177	27,026,237	27,986,329	29,106,260	30,002,633
Debt service	10,134,995	10,362,767	10,613,349	10,867,781	9,265,273
Tax increment expenditures	2,106,300	2,216,931	2,341,097	2,493,260	2,662,803
Non operating, capital & transfers	5,006,997	5,003,185	4,990,617	5,000,296	4,993,517
Total	109,911,610	112,713,007	116,460,528	120,051,071	121,532,773



Five Year Financial Forecast FY15 – FY19

FORECAST SUMMARY

Overlaying the revenue and expenditure projections produce the following forecast for FY15 – FY19:

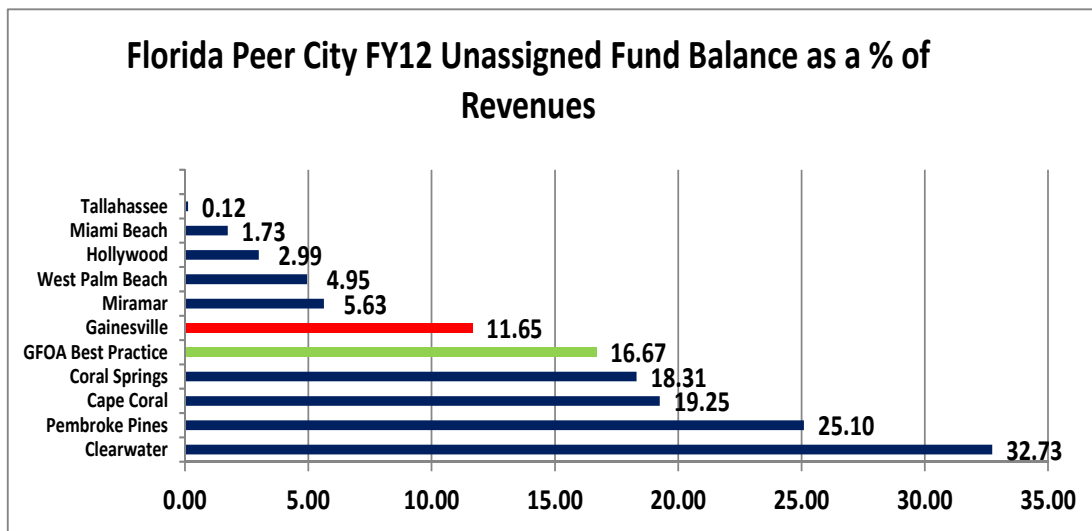
FY15 - FY19 FORECAST DEFICITS					
	FY15	FY16	FY157	FY18	FY19
Revenues	106,592,991	109,468,198	112,375,967	115,671,841	119,079,167
Expenditures	109,911,610	112,713,007	116,460,528	120,051,071	121,532,773
Deficit	(3,318,619)	(3,244,809)	(4,084,561)	(4,379,230)	(2,453,606)

GENERAL FUND RESERVES

Current policy calls for the City to hold 8.33% of General Fund revenues in unassigned General Fund fund balance. In 2011 staff discussed with the City Commission the possibility of amending that policy by increasing the reserve required to 10% of General Fund revenues immediately and increasing the percentage to 12.5% within three years.

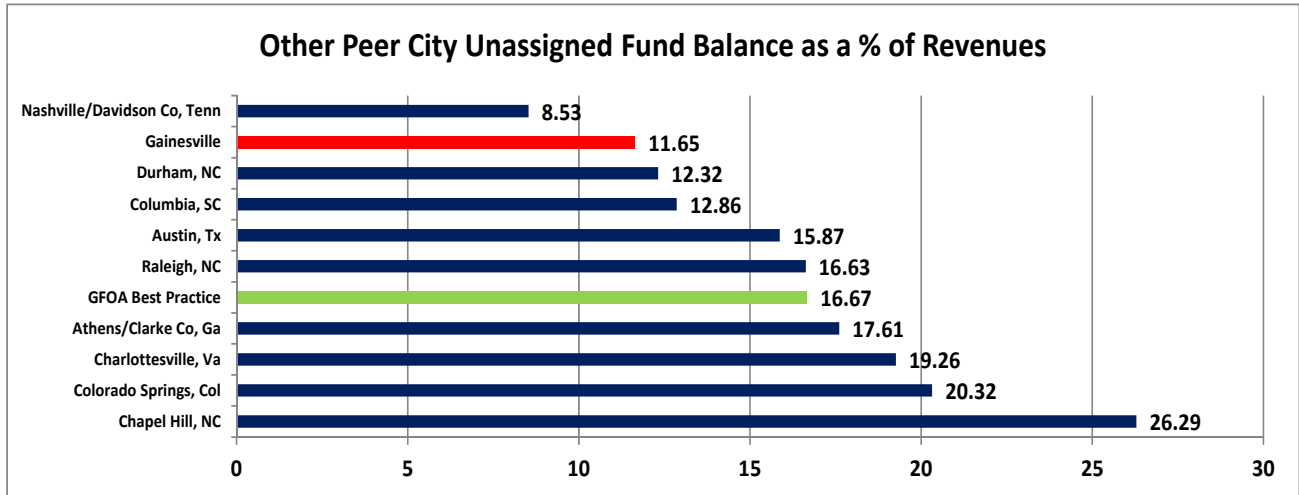
The graphs below indicate how Gainesville's FY12 unassigned fund balance as a percentage of revenue compares with our Florida peers as well as certain similar cities outside of Florida.

The red bar indicates Gainesville's FY12 percentage of 11.65%. Five of our peer cities have lower percentages, and four are higher. The green bar represents the Government Finance Officers Association (GFOA) "best practice" recommendation of 16.67%.



Moving to cities that share some similar demographic characteristics outside of Florida, the graph below shows that one of these cities has a FY12 unassigned fund balance as a percentage of revenues lower than Gainesville's.

Five Year Financial Forecast FY15 – FY19



Reserve Policy Recommendation

As stated earlier, the City’s current reserve policy calls for the City to hold at least 8.33% of General Fund revenues as unassigned General Fund fund balance. This translates to 30 days of General Fund revenues to cope with unexpected events, such as natural disasters or unexpected interruptions to revenues. The following chart details the reserve policies for our peers.

FLORIDA PEER CITY RESERVE POLICIES	
	% General Fund Rev/Exp
Hollywood	17.00%
Coral Springs	17.00%
Tallahassee	16.67%
Cape Coral	16.67%
GFOA Best Practice	16.67%
Gainesville proposed policy	12.50%
West Palm Beach	10.00%
Pembroke Pines	10.00%
Clearwater	8.50%
Gainesville current policy	8.33%
Miami Beach	6.00%
Miramar	5.90%

PEER CITY RESERVE POLICIES	
	% General Fund Rev/Exp
Austin, Texas	16.67%
Colorado Springs, Col	16.67%
GFOA Best Practice	16.67%
Columbia, South Carolina	15.00%
Raleigh, NC	14.00%
Gainesville proposed policy	12.50%
Chapel Hill, NC	12.00%
Charlottesville, Virginia	12.00%
Durham, NC	8.33%
Athens/Clarke Co., Ga	8.33%
Gainesville current policy	8.33%
Nashville/Davidson Co. Tenn.	4.00%

Gainesville’s policy calls for the City to hold 30 days of revenues as unreserved fund balance. The GFOA best practice recommendation is twice that, at approximately 17% or just over 60 days. It is staff’s position that a policy of 30 days of unassigned fund balance leaves the City under reserved. Staff recommends changing the policy to call immediately for an increase to 10%, and move to 12.5% by September 30, 2016.

Five Year Financial Forecast FY15 – FY19

The chart below illustrates how the City's actual FYE 13 General Fund unreserved fund balance compares to various reserve policy level requirements.

COMPARISON OF RESERVE POLICY LEVELS			
Policy Level % of Revenues	Required Unassigned \$	Actual Unassigned @ FYE 13	Difference Over (Under)
8.33%	8,921,577	12,625,385	3,703,808
10.00%	10,710,177	12,625,385	1,915,208
12.50%	13,387,721	12,625,385	(762,336)

This concludes the analysis of the General Fund, looking at both the past decade as well as forecasting the next five year period. The second section of the report will review the City's Enterprise Funds.

IRONWOOD GOLF COURSE

In 2009 the City Commission evaluated a number of alternatives for the future of Ironwood Golf Course. Included in those alternatives were:

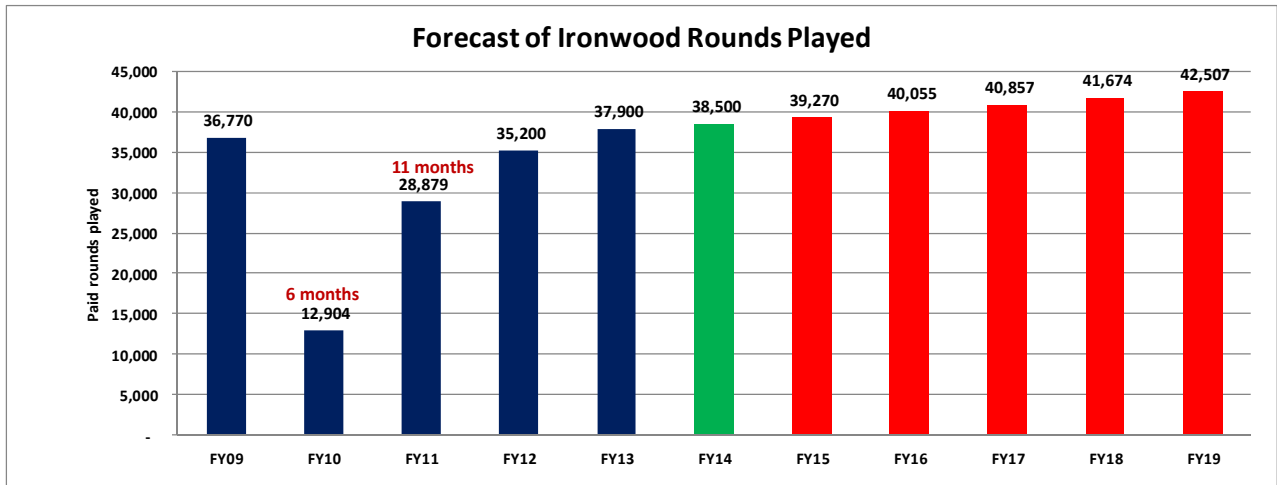
- Sale of the property
- Third party management
- Converting the property to an alternate use (such as a passive park)
- Continuing to own the property and operating it as a golf course

After reviewing the potential options, the Commission determined that it would be in the City's best interest to maintain ownership of the property, continue to operate the property as a golf course and transition the course from an enterprise fund to a program within the Parks, Recreation, and Cultural Affairs Department in the General Fund.

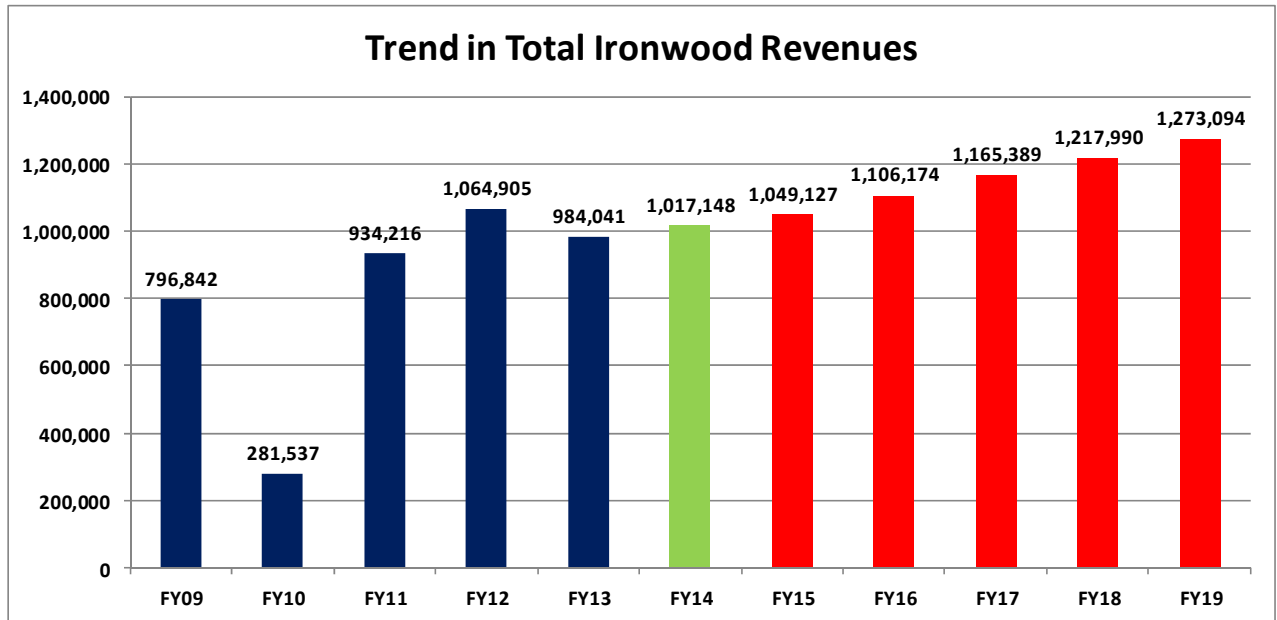
Staff recommended, and the Commission concurred, that if the City intended to continue to operate the property as a golf course, it would be prudent to fund capital improvements designed to upgrade the quality of the course and provide the opportunity to increase the number of rounds played. Projections indicated that the incremental revenue generated from a \$5 surcharge per round associated with the course improvements would be more than sufficient to cover the debt service costs from the course upgrades.

The course was closed from the beginning of April 2010 through October of 2010 while the improvements were completed. For the eleven months of fiscal year 2011 for which the course was open for play (November 2010 through September 2010) 28,879 rounds were played. Rounds played have increased significantly in FY12 and FY13, and surcharge revenues at \$5 per round were more than sufficient to cover the \$95,000 annual cost of the debt issued to fund the course improvements. Rounds played are projected to increase at the rate of 2% per year over the forecast period.

Five Year Financial Forecast FY15 – FY19



Rounds played, which equate to the number of customers coming through Ironwood’s doors, are the primary determinant of course revenues. Based on the rounds projection above, following is the estimated revenue projection, net of transfers from the General Fund, over the forecast period:



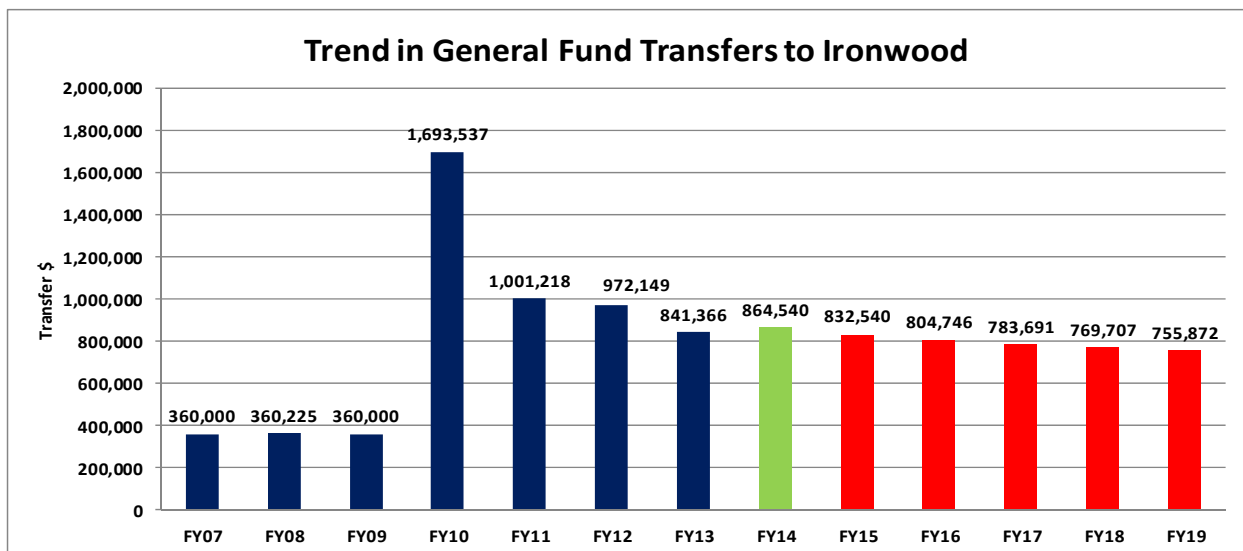
The table below details through the upcoming forecast period the trend in Ironwood’s primary revenue sources.

Five Year Financial Forecast FY15 – FY19

TREND IN PRIMARY IRONWOOD REVENUE SOURCES					
	FY15	FY16	FY17	FY18	FY19
Greens fees	363,660	381,843	400,935	420,982	442,031
Cart rentals	228,712	240,148	252,155	264,763	278,001
Concessions	171,006	179,556	188,534	197,960	207,858
Capital surcharge	196,350	200,277	204,283	208,368	212,536
Pro shop	65,962	69,260	72,723	76,359	80,177
Driving range	48,453	50,876	53,420	56,091	58,895

Following through on an initiative contained in the 2009 review of Ironwood, in 2013 staff solicited proposals from management companies for operation and maintenance of the golf course. The purpose was to determine if course operations and finances could be improved through external management. Based on the responses received, as well as the improvements made in course management over the past year, staff recommended and the City Commission approved keeping the course under internal staff management through the Parks, Recreation, and Cultural Affairs Department.

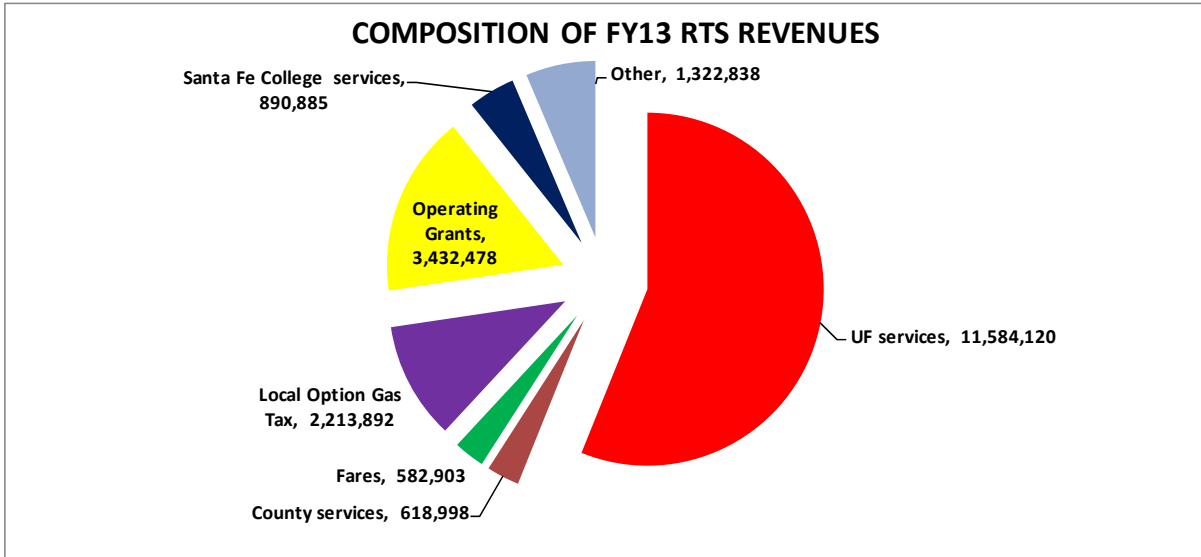
Part of the 2009 City Commission action entailed transitioning Ironwood from an Enterprise Fund into the General Fund over a ten year period between FY10 and FY19. The transition plan required a fundamental change in the manner in which monies were transferred from the General Fund to Ironwood over the course of this transition period. Beginning in FY10, the transfer was altered to cover the Ironwood annual operating loss plus an additional \$300,000 per year to amortize the \$3 million cash deficit which had been generated at the course since its purchase in 1992. Based on this transition plan, the General Fund transfer to Ironwood over the course of the forecast period is projected in the graph below.



Five Year Financial Forecast FY15 – FY19

REGIONAL TRANSIT SYSTEM

RTS operations are predominantly centered around the system’s relationship with the University of Florida. As the chart below indicates, approximately 56% of FY13 revenues are generated by UF services.



The UF services related revenue in FY13 of \$11,584,120 is broken down as follows:

COMPOSITION OF UF RELATED RTS REVENUES	
UF Transportation Fee	7,816,400
UF Campus Contract	2,574,299
UF Later Gator	502,099
UF Sunday Service	321,815
Gator Aider	199,359
UF Employee Passes	112,712
Shands Employee Passes	57,436
Total UF Services	11,584,120

The following table depicts recent trends in RTS ridership and operations metrics, as well as projections for these measurements over the forecast period.

Five Year Financial Forecast FY15 – FY19

RTS OPERATING METRICS			
	TOTAL	TOTAL	
YEAR	HOURS	MILES	RIDERSHIP
2009	258,820	2,963,463	8,939,980
2010	265,803	2,946,437	9,373,060
2011	282,041	3,254,102	9,964,034
2012	298,561	3,453,641	10,652,169
2013	303,742	3,513,572	10,873,061
2014	314,680	3,640,100	11,146,513
2015	315,680	3,651,667	11,181,935
2016	316,680	3,663,235	11,217,356
2017	317,680	3,674,803	11,252,778
2018	318,680	3,686,370	11,288,200
2019	319,680	3,697,938	11,323,622

On the expense side, 50% of RTS operating expense is related to personal services. No new RTS positions are being requested over the forecast period. In 2012, ten operator positions were added to address the fact that overtime costs were rising as a result of personnel turnover and in the short-term this had the desired effect of reducing overtime costs. However, turnover in transit personnel has continued to rise, and there is some concern that overtime costs will resume their upward trend as the overtime is needed to replace unfilled operator slots.

The single largest operating expense for RTS outside of personal services is fuel. The chart below is RTS' management projections regarding fuel usage and fuel cost over the five year forecast period.

PROJECTED FUEL CONSUMPTION & COST					
	FY15	FY16	FY17	FY18	FY19
Revenue hours	299,394	305,382	305,382	311,490	311,490
Fuel price (Avg.)	3.63	3.70	3.78	3.85	3.93
Consumption in gallons	1,005,786	1,025,902	1,025,902	1,046,420	1,046,420
Fuel Cost	3,956,681	4,035,815	4,116,532	4,198,862	4,282,840

The other significant operating expense change over the forecast period is a projected rise in utilities expense, primarily related to the new maintenance facility. While the facility is more energy efficient than its predecessor, it is almost three times larger than the current facility and will therefore be more expensive to heat and cool on an absolute basis.

Below is the five year operating summary forecast for RTS:

Five Year Financial Forecast FY15 – FY19

RTS FY15 - FY19 REVENUE FORECAST					
	FY15	FY16	FY17	FY18	FY19
UF services	12,908,055	13,292,424	13,297,214	13,692,879	13,697,843
Santa Fe services	930,496	958,411	958,411	987,163	987,163
County services	943,935	972,253	972,253	1,001,420	1,001,420
Fares	592,812	604,076	614,949	626,018	637,287
Local Option Gas Tax	2,399,313	2,436,539	2,472,477	2,509,062	2,546,305
Operating Grants	4,300,992	4,338,020	4,371,780	4,406,216	4,441,340
Other	1,251,088	1,274,543	1,300,012	1,326,251	1,352,832
Total Revenues	23,326,691	23,876,266	23,987,096	24,549,009	24,664,190

RTS FY15 - FY19 EXPENSE FORECAST					
	FY15	FY16	FY17	FY18	FY19
Personal services	14,131,981	14,511,637	14,934,040	15,335,247	15,748,709
Fuel	3,956,681	4,035,815	4,116,532	4,198,862	4,282,840
Other cont. services	2,200,000	2,241,800	2,282,152	2,323,231	2,365,049
Other	4,715,010	4,928,333	5,155,726	5,399,619	5,661,459
Total Expenses	25,003,672	25,717,585	26,488,450	27,256,959	28,058,057

SOLID WASTE

There are several significant issues that will influence the finances of the Solid Waste Fund over the forecast period.

Roadway maintenance cost reimbursement - For a number of years the Solid Waste Fund has transferred \$600,000 (\$300,000 to the General Fund and \$300,000 to the General Capital Projects Fund) to cover the roadway maintenance costs generated by garbage collection vehicles on City streets. This figure had not been adjusted in many years, and the City's Audit, Finance & Legislative Committee directed staff to review whether this reimbursement level is still appropriate. Staff review resulted in a recommendation that this maintenance cost reimbursement be increased by \$1,129,515 annually. Staff's proposal, which was adopted by the City Commission, was to phase in this increase in equal increments of \$376,505 per year over a three year period, such that the full increase would first be incorporated in FY16.

Airport landfill remediation - In August of 2006, the State Department of Environmental Protection (DEP) met with Solid Waste personnel to inspect the old airport landfill site which was used off and on by the City from the 1940s through the 1970s at which time it was closed. DEP observed several areas of concern where water runoff had caused the erosion of topsoil used for the landfill cap, and some areas where buried tires were working their way back up through the surface. Based on that visit and the recommendation of the DEP, the City submitted a conceptual plan for remediation of

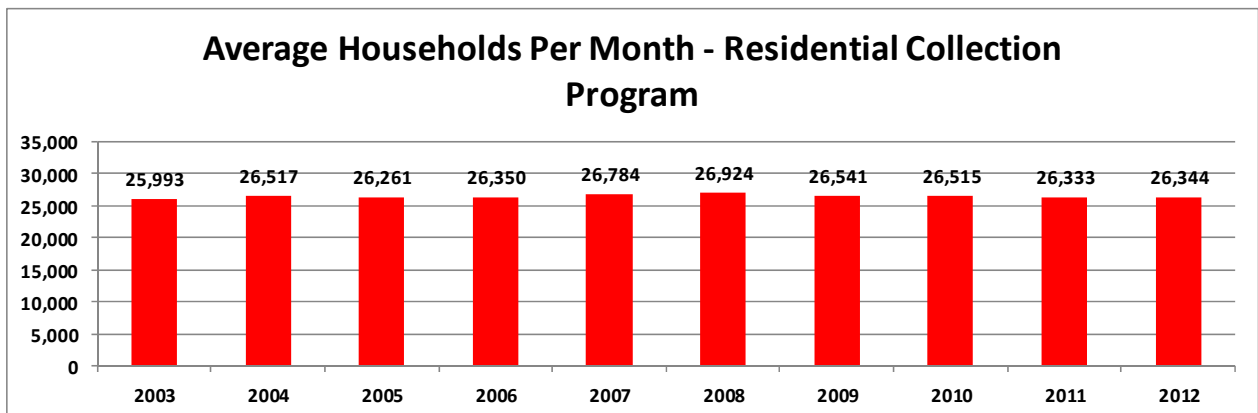
Five Year Financial Forecast FY15 – FY19

the landfill, which DEP approved in 2006. The estimated cost of the remediation is approximately \$2 million.

City staff is currently in discussions with Alachua County regarding shared responsibility for the remediation. It has been proposed that the County front the costs for the operation and be reimbursed by the City for what is ultimately determined to be our share of the cost. The projected timetable for resolution of this issue with the County is February of 2014.

In the event that it is determined that the City is responsible for a major share of the cost of remediation, it may be prudent for the City to consider following the model used for the Slope Stabilization improvements implemented by Solid Waste several years ago. In that instance, long-term bonds were issued to fund project costs that were in excess of a million dollars. Solid Waste rates were increased to cover the debt service costs, which were spread over 20 years. This enabled avoidance of rate spikes to cover the capital costs. In today's low-interest rate environment, this may be a viable method for approaching the airport landfill remediation costs as well.

The following graph details the number of households in the Solid Waste residential collection program over the past ten years.



Solid Waste management staff is estimating a gradual growth in households served of 0.6% per year over the forecast period. Solid waste collection fees are now included in the City's policy of increasing fees by 5% every other year; therefore, rates in this forecast period will increase in FY16 and again in FY18. Franchise fee collections are also projected to increase at 0.6% per year.

On the expense side, an 8% rate adjustment is slated for WCA collection costs in FY15 per provisions of the current contract. The diesel fuel adjustment goes away in FY14, but a CNG adjustment is added, with a net savings projected of \$230,774 per year.

With these issues in mind, following is the five year financial forecast for the Solid Waste Fund. The increase in refuse collection costs in FY15 is due to an 8% rate increase, effective beginning FY15, in the current waste collection contract. The Solid Waste Fund has the fund balance to absorb the operating losses over the forecast period.

Five Year Financial Forecast FY15 – FY19

SOLID WASTE FUND FINANCIAL FORECAST FY15 - FY19											
	FY09	FY10	FY11	FY12	FY13	FY14	FY15	FY16	FY17	FY18	FY19
REVENUES											
Collection fees	6,456,442	6,984,725	6,990,092	7,291,017	7,459,639	7,356,153	7,462,623	7,838,888	7,843,591	8,240,712	8,245,657
Franchise fees	939,982	1,104,614	1,194,261	1,042,331	1,043,042	1,117,085	1,043,459	1,043,876	1,044,294	1,044,712	1,045,130
Other	1,085,004	189,718	305,479	260,134	(8,215)	179,878	204,619	208,386	212,022	215,723	219,490
Total Revenues	8,481,428	8,279,057	8,489,832	8,593,482	8,494,466	8,653,116	8,710,701	9,091,150	9,099,907	9,501,147	9,510,277
EXPENSES											
Personal services	598,607	631,872	736,985	762,475	761,002	827,262	854,839	872,862	895,449	918,371	941,823
Solid waste tipping/dumping	1,194,632	1,508,743	1,524,232	1,513,314	1,486,964	1,482,407	1,512,242	1,540,975	1,568,712	1,596,949	1,625,694
Refuse collection fees	3,754,537	4,191,764	4,310,428	4,329,887	4,393,798	4,366,360	4,384,282	4,386,036	4,388,667	4,391,300	4,654,778
Roadway maintenance reimb.	600,000	600,000	600,000	600,000	600,000	976,505	1,353,010	1,729,515	1,729,515	1,729,515	1,729,515
Other	770,191	901,294	900,766	880,122	810,627	984,245	1,019,275	1,040,721	1,063,048	1,086,340	1,110,268
Total Expenses	6,917,967	7,833,673	8,072,411	8,085,798	8,052,391	8,636,779	9,123,648	9,570,109	9,645,391	9,722,475	10,062,078
Op. Gain (loss) before dep.	1,563,461	445,384	417,421	507,684	442,075	16,337	(412,947)	(478,959)	(545,484)	(221,328)	(551,801)

FLORIDA BUILDING CODE ENFORCEMENT FUND

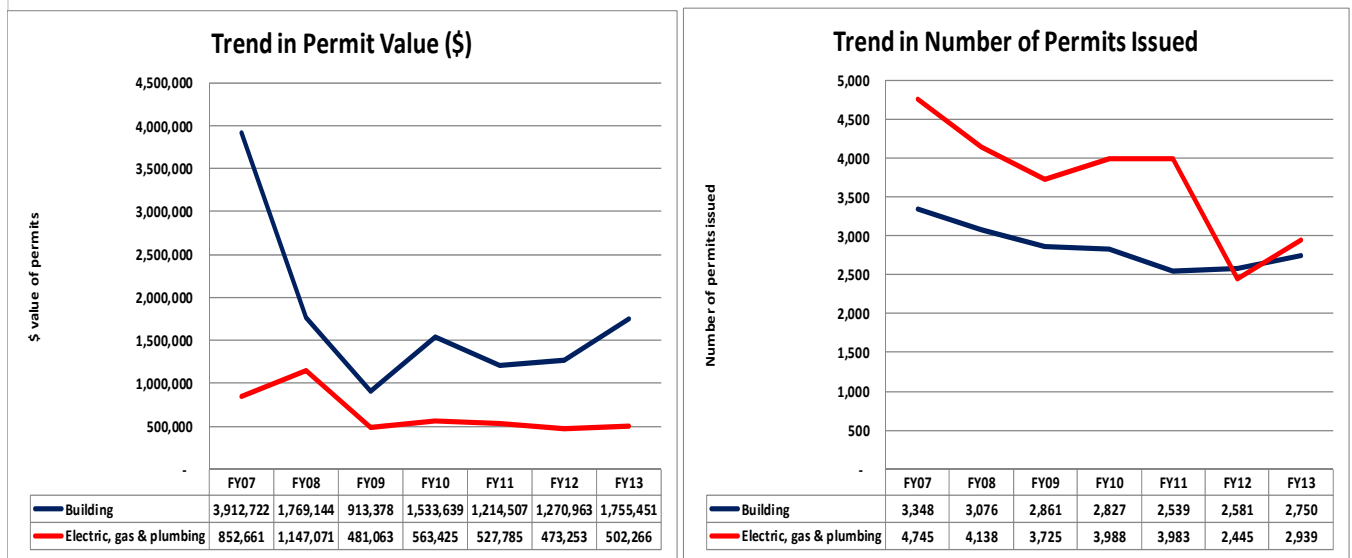
Building Code Enforcement staff is projecting a 15% revenue increase for FY15 and 8% per year increases on average for FY16 through FY19. Nationally, building activity forecasts are trending upward, but this varies widely by geographical area.

Our best local indicators for building permit activity forecasting tend to be land use changes, development applications and First Step meetings. Several major building projects have come in to First Step meetings around the downtown area and CRA districts. Significant commercial and retail development is also being planned in the Butler Plaza area. If all of these projects proceed to building permit applications, the Building Code Enforcement Fund will recognize significant revenue growth throughout the next several years at least. Of course, there may be commensurate increases in fund expense to provide service delivery for these increased levels of activity.

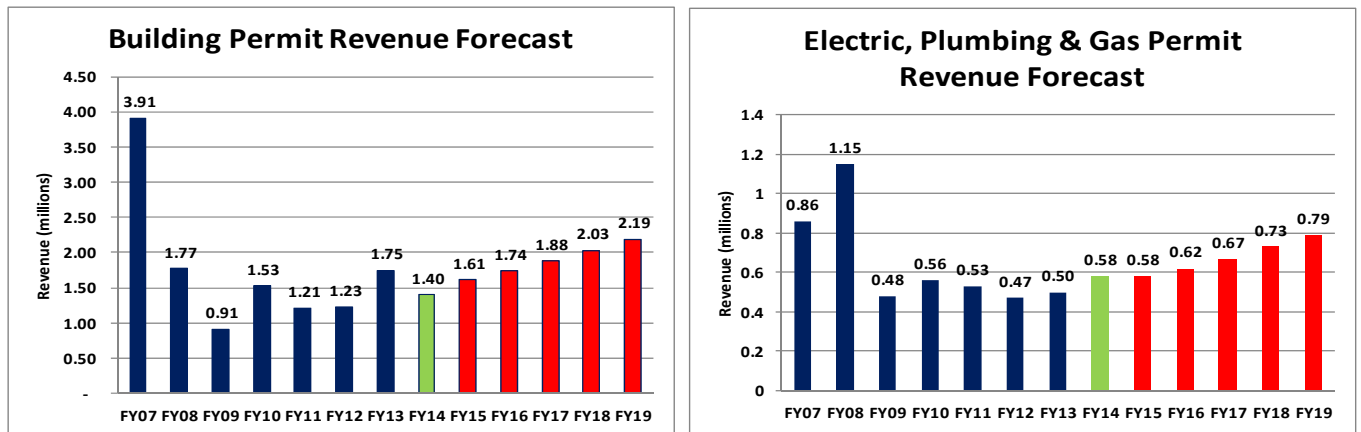
These revenue estimates are tempered to some degree as historically there have been cases where major projects have proceeded through site approval, building permitting or even to commencement of extensive vertical construction before stalling.

A look at permit revenue history clearly demonstrates the effect of the recession on the financial status of the Florida Building Code Enforcement Fund.

Five Year Financial Forecast FY15 – FY19



The following graph details the projected growth in permit revenues over the forecast period:



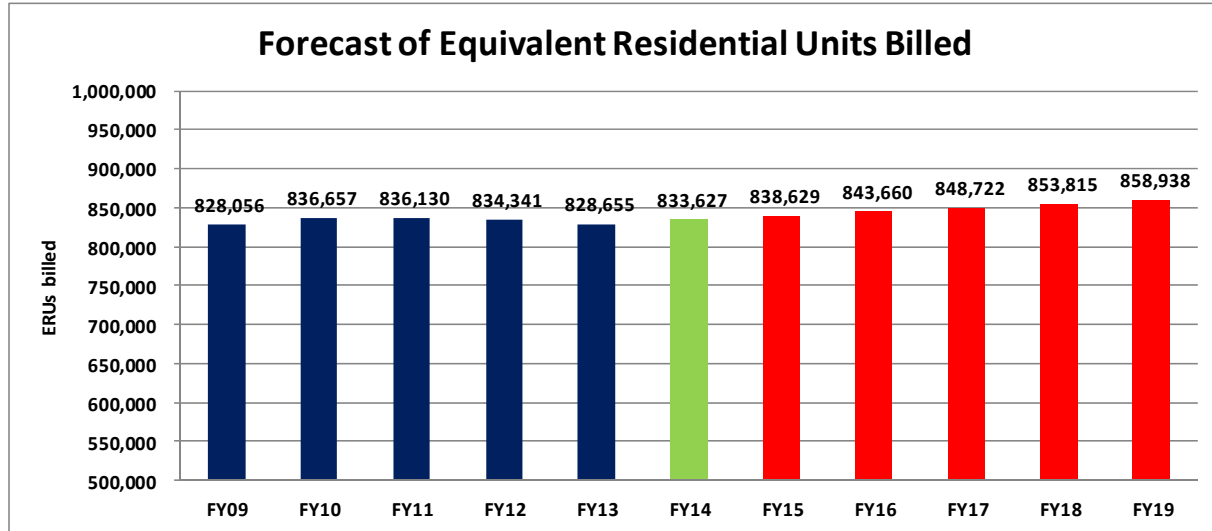
The following table outlines the forecast for the Building Code Enforcement Fund.

BUILDING CODE ENFORCEMENT FUND FY15 - FY19 FORECAST					
	FY15	FY16	FY17	FY18	FY19
REVENUE					
Building permits	1,610,000	1,738,800	1,877,904	2,028,136	2,190,387
Electric, plumbing & gas permits	577,606	623,815	673,720	727,617	785,827
Other revenue	189,067	195,439	202,151	209,312	216,955
Total Revenue	2,376,673	2,558,054	2,753,775	2,965,065	3,193,169
EXPENSE					
Personal services	1,856,896	1,893,276	1,945,474	2,061,973	2,110,218
Operating expense	527,595	555,908	566,926	596,814	609,602
Non Operating expense	38,818	41,864	45,128	41,864	45,128
Total Expense	2,423,309	2,491,048	2,557,528	2,700,651	2,764,948
NET CHANGE IN ASSETS	(46,636)	67,006	196,247	264,414	428,221

Five Year Financial Forecast FY15 – FY19

STORMWATER MANAGEMENT UTILITY FUND (SMUF)

The objective of the stormwater program is to improve Gainesville’s water quality. In order to achieve this, staff performs maintenance of basins and ditches and also maintains the stormwater system. Entities are billed based on their factor of Equivalent Residential Units (ERU). The table below outlines the forecast for ERUs to be billed, based on a modest growth assumption of .6% per year.



Below is the rate history and rate forecast for SMUF. In FY07, the City Commission authorized a five-year 25 cent per year per ERU increase to provide funding for the completion of water quality improvement capital projects. Going forward, the SMUF rates are being incorporated into the City’s policy of increasing rates by 5% every other year. Therefore, for the five year forecast period, in FY16 and again in FY18 rates are projected to increase by 5%.

SMUF RATE FORECAST PER ERU			
	Capital	Operating	Total
FY07	0.25	6.70	6.95
FY08	0.50	6.90	7.40
FY09	0.75	6.90	7.65
FY10	1.00	6.90	7.90
FY11	1.25	6.90	8.15
FY12	1.25	6.90	8.15
FY13	1.25	6.90	8.15
FY14	1.25	7.25	8.50
FY15	1.25	7.25	8.50
FY16	1.25	7.61	8.86
FY17	1.25	7.61	8.86
FY18	1.25	7.99	9.24
FY19	1.25	7.99	9.24

Five Year Financial Forecast FY15 – FY19

Based on these changes, the operating financial forecast for SMUF is detailed below:

STORMWATER MANAGEMENT UTILITY FUND FINANCIAL FORECAST FY15 - FY19											
	FY09	FY10	FY11	FY12	FY13	FY14	FY15	FY16	FY17	FY18	FY19
REVENUES											
SMUF fees	5,728,268	5,932,010	6,113,217	6,007,352	5,452,089	5,607,608	5,619,051	5,900,004	5,935,404	6,232,174	6,269,567
Other revenue	(1,488)	14,221	-	88,893	197,862	153,601	147,882	148,072	148,264	148,457	148,651
Total Revenues	5,726,780	5,946,231	6,113,217	6,096,245	5,649,951	5,761,209	5,766,933	6,048,076	6,083,668	6,380,631	6,418,218
OPERATING EXPENSES											
Personal services	2,795,143	2,620,610	2,511,023	2,692,030	2,936,874	3,534,062	3,633,484	3,715,345	3,818,896	3,917,017	4,018,316
Operating expenses	1,850,774	2,245,905	2,314,849	2,067,226	2,616,234	3,118,534	3,412,673	3,282,273	3,508,626	3,577,529	3,593,390
Total Operating Expenses	4,645,917	4,866,515	4,825,872	4,759,256	5,553,108	6,652,596	7,046,157	6,997,618	7,327,522	7,494,546	7,611,706
Operating Gain	1,080,863	1,079,716	1,287,345	1,336,989	96,843	(891,387)	(1,279,224)	(949,542)	(1,243,854)	(1,113,915)	(1,193,488)

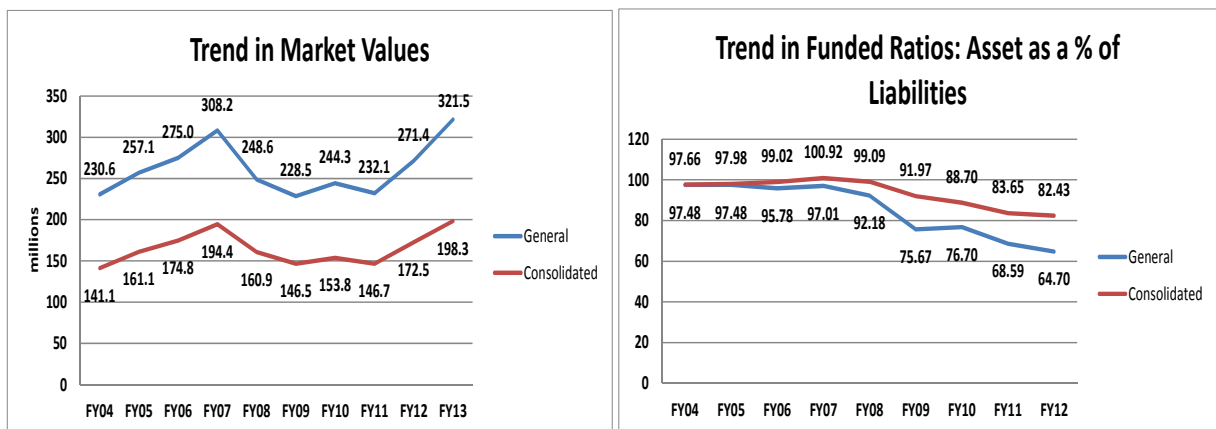
The SMUF fees above do not include the capital portion of the fee. Fund balances are sufficient to handle the operating losses projected for the forecast period.

DEFINED BENEFIT PENSION PLANS

In response to rising contribution requirements for the City’s defined benefit pension plans, during the FY11/FY12 budget hearings in July of 2010, the City Commission directed staff to undertake a review of the plans’ benefit structures. Contribution rates had increased for a number of reasons, including:

- Poor investment returns related to the effects of the recession
- Deteriorating ratios of actives to retirees
- Increases in benefit payments

The graphs below detail the trend in some of the metrics associated with the City’s defined benefit plans.



Clearly the recession had an adverse impact on the market values and funded ratios of the defined benefit plans. It has taken six years for market values to recover to the previous peaks achieved in FY07,

Five Year Financial Forecast FY15 – FY19

while because of the five year smoothing process utilized in each plan, funded ratios are yet to return to pre-recession levels.

As mortality rates changed, coupled with the ability to meet normal retirement eligibility at 20 years of service regardless of age, plan demographics have worsened. In 1980, the General Plan had almost six actives in the plan for each retiree drawing benefits; today that ratio is less than two to one. Over that same time period the Consolidated Plan ratio dwindled from almost seven actives in the plan to one retiree to 1.25 to one.

The staff review process mentioned above consisted of:

- Commissioning actuarial studies to project future contributions absent benefit modifications
- Determining what modifications were required to limit plan cost increases to sustainable levels
- Collectively bargaining changes with union representatives

The process began in early 2011, with an accord reached with the final union group in late 2013. The table below outlines the cost savings generated over the forecast period.

DEFINED BENEFIT PENSION PLAN CONTRIBUTIONS									
	GENERAL PLAN			POLICE & FIRE			TOTAL		
	After Benefit			After Benefit			After Benefit		
	Original Plan	Changes	Reductions	Original Plan	Changes	Reductions	Original Plan	Changes	Reductions
FY15	14,930,828	12,886,360	2,044,468	4,611,013	4,205,805	405,208	19,541,841	17,092,165	2,449,676
FY16	15,906,259	13,609,450	2,296,809	4,811,862	4,484,148	327,714	20,718,121	18,093,598	2,624,523
FY17	17,042,611	14,474,891	2,567,720	4,953,397	4,489,871	463,526	21,996,008	18,964,762	3,031,246
FY18	17,809,527	15,018,866	2,790,661	5,257,341	4,664,054	593,287	23,066,868	19,682,920	3,383,948
FY19	18,610,956	15,582,487	3,028,469	5,586,811	4,784,239	802,572	24,197,767	20,366,726	3,831,041

It should be noted that contributions will not decline on an absolute basis going forward, but there is a significant reduction compared to the level of contributions that would have been required absent benefit modification – just over \$15.3 million over the forecast period.

CONCLUSION

This concludes the FY15 – FY19 forecast. The process provides a long-term estimate of the City's financial health. It was developed by applying the best available information, including:

- Analysis of historical financial trends
- Forecasts, projections and raw data from other agencies, and
- Dialogue with department heads regarding their assessment of their operations for the next five years

Development of a long-term forecast is important to continued fiscal stability. The goals of the forecast are to assess the fiscal sustainability of the City under present conditions, and to identify negative

Five Year Financial Forecast FY15 – FY19

financial trends early enough to allow policy makers the opportunity to make the adjustments required to avoid fiscal distress.

It should be noted that as detailed in the document, this forecast is premised upon a set of underlying assumptions. The outcomes of the forecast are sensitive to variations from the assumptions used to construct the projections, particularly as we move further out into the forecast period.

General Fund Rollup
Revenues vs. Expenses

	5 YR ACTUAL BY OBJECT CODE					5 YR PROJECTION BY OBJECT CODE					
	FY09 Actual	FY10 Actual	FY11 Actual	FY12 Actual	FY13 Actual	FY14 Budget	FY15 Projection	FY16 Projection	FY17 Projection	FY18 Projection	FY19 Projection
General Fund Total C											
Total Revenues	96,108,683	98,493,891	103,436,564	103,613,623	103,690,611	106,754,744	106,592,884	109,468,198	112,375,967	115,671,842	119,079,166
Total Expenses	96,129,669	97,605,040	97,784,336	106,894,787	104,019,580	106,850,613	109,911,610	112,713,007	116,460,528	120,051,071	121,532,773
Surplus/(Deficit)	(20,986)	888,851	5,652,228	(3,281,164)	(328,969)	(95,869)	(3,318,726)	(3,244,809)	(4,084,561)	(4,379,229)	(2,453,607)

GENERAL FUND TREND

5 YR ACTUAL BY REVENUE SOURCE CODE

5 YR PROJECTION BY REVENUE SOURCE CODE

All Departments	FY09 Actual	FY10 Actual	FY11 Actual	FY12 Actual	FY13 Actual	FY14 Budget	FY15 Projection	FY16 Projection	FY17 Projection	FY18 Projection	FY19 Projection	Notes
Taxes:												
0001 Current Taxes-Real Property	23,205,086	24,958,387	23,066,872	22,120,462	22,407,757	22,715,883	24,615,525	25,544,146	26,606,489	27,892,019	29,322,589	(a)
0201 Local Option Gas Tax	696,854	661,483	760,489	783,087	719,682	776,768	788,420	803,399	817,861	830,946	842,580	(c)
0300 Hazmat Gross Receipts Tax	197,388	190,043	168,809	258,740	160,772	205,219	195,150	206,142	217,753	230,018	242,973	(f)
Utility Tax												
0601 Utility Tax-Electric	7,196,428	8,458,312	8,734,265	8,336,629	8,406,996	7,958,770	8,077,400	8,347,700	8,619,200	8,891,500	9,167,900	(b)
0603 Utility Tax-Univ of FI Housing	23,734	23,698	23,891	17,965	16,349	22,888	21,127	21,417	21,711	22,009	22,311	(f)
0604 Utility Tax-Univ of FI Phv Plt	66,042	75,301	68,737	65,395	73,153	67,847	69,725	70,430	71,141	71,860	72,586	(f)
0607 Utility Tax-Water	1,301,143	1,337,567	1,505,503	1,563,034	1,530,622	1,593,017	1,750,000	1,833,900	1,919,200	2,006,100	2,094,700	(b)
0608 Utility Tax-Gas	760,869	765,293	747,750	657,137	672,180	684,077	714,900	726,400	737,700	748,600	759,400	(b)
0610 Utility Tax-Fuel Oil	270	625	561	248	258	426	426	426	426	426	426	(c)
0611 Utility Tax-Propane Gas	72,831	79,030	74,649	128,002	80,874	86,906	86,906	86,906	86,906	86,906	86,906	(z)
Subtotal Utility Tax	9,421,316	10,739,825	11,155,355	10,768,410	10,780,430	10,413,930	10,720,485	11,087,179	11,456,284	11,827,401	12,204,229	
0630 Communications Svc Tax	5,357,125	5,415,879	5,216,204	4,987,133	4,676,956	4,452,462	4,398,142	4,388,026	4,381,006	4,374,434	4,377,059	(f)
1001 Business Tax	886,701	955,513	897,981	781,000	715,867	830,309	838,778	847,250	855,722	864,194	872,663	(d)
1003 Home Occupational Permits	32,307	27,510	22,069	23,184	26,710	26,748	26,356	26,356	26,356	26,356	26,356	(z)
1101 Occupational Tax-Ez Zn 1	106,659	29,552	78,874	110,512	193,728	196,004	198,003	200,003	202,003	204,003	206,002	(d)
1103 Occupation Tax Zn 3	-	-	(38,138)	-	-	-	-	-	-	-	-	(d)
1151 Occupation Tax Ez Crd Zn 1	(51,298)	(14,213)	-	(54,415)	(96,351)	(97,772)	(98,769)	(99,767)	(100,765)	(101,762)	(102,759)	(d)
3201 Payments in lieu of taxes-GH	56,565	102,282	-	46,072	35,454	45,000	45,000	45,000	45,000	45,000	45,000	(z)
5602 Utility Tax Late Penalties	-	-	-	62	-	-	-	-	-	-	-	(z)
Total Taxes	39,908,704	43,066,262	41,328,516	39,824,247	39,621,005	39,564,551	41,727,090	43,047,735	44,507,709	46,192,609	48,036,690	
Licenses and Permits:												
1202 Miscellaneous Permits	-	5,880	5,720	8,735	5,445	5,583	5,640	5,982	6,042	6,406	6,469	(e)
1205 Open burn permits	-	355	400	-	105	217	219	232	235	249	251	(e)
1403 Landlord License Fee	761,184	730,746	817,857	848,328	881,127	904,295	913,519	968,883	978,571	1,037,672	1,047,841	(e)
1404 Taxi Licenses	9,480	8,540	8,838	9,174	12,764	10,825	10,335	11,598	11,714	12,422	12,543	(e)
Total Licenses and Permits:	770,664	745,521	832,814	866,236	899,441	920,920	930,313	986,695	996,562	1,056,749	1,067,105	

GENERAL FUND TREND

All Departments	5 YR ACTUAL BY REVENUE SOURCE CODE					5 YR PROJECTION BY REVENUE SOURCE CODE						
	FY09 Actual	FY10 Actual	FY11 Actual	FY12 Actual	FY13 Actual	FY14 Budget	FY15 Projection	FY16 Projection	FY17 Projection	FY18 Projection	FY19 Projection	Notes
Intergovernmental Revenue:												
2402 State Rev Sharing-Sales Tax	2,531,672	2,474,383	2,603,283	2,683,086	2,741,640	2,777,550	2,863,432	2,952,742	3,054,464	3,157,308	3,265,667	(kt)
2403 State Rev Sharing-Motor Fuel	991,531	1,012,807	1,049,735	1,029,819	981,780	1,007,964	1,039,130	1,071,541	1,108,455	1,145,777	1,185,100	(kt)
Less: GERB 2004 or 1994	(1,040,713)	(1,040,563)	(1,040,563)	(1,040,563)	(1,040,563)	(1,043,313)	(1,040,813)	(1,039,088)	(1,055,000)	(1,095,000)	(1,095,000)	(kt)
	2,482,490	2,446,627	2,612,454	2,672,342	2,682,857	2,742,201	2,861,749	2,985,195	3,107,920	3,208,085	3,355,767	(kt)
2404 Mobile Home Licenses	37,334	33,937	33,261	37,707	30,266	34,360	34,501	34,501	34,501	34,501	34,501	(z)
2405 Beverage Licenses	92,552	90,456	123,189	109,306	107,145	105,003	104,529	108,434	112,484	116,686	121,044	(l)
2406 Half Cent Sales tax	6,014,999	5,461,335	6,275,308	6,196,854	6,441,998	6,522,064	6,723,726	6,933,439	7,172,296	7,413,787	7,668,229	(k)
2407 Firefighters supplemental	51,241	56,622	60,072	71,470	75,761	77,413	77,413	77,413	77,413	77,413	77,413	(e)
2411 FDOT-traffic signal maint	204,146	214,076	221,778	221,707	228,356	233,645	237,617	242,132	246,490	250,927	255,444	(m)
2414 FDOT-state light maint	407,034	419,245	431,822	428,722	441,581	454,930	462,664	471,454	479,941	488,580	497,374	(m)
2813 Contribution from Mtpo	10,730	15,282	7,662	16,644	8,448	12,487	11,753	11,753	11,753	11,753	11,753	(z)
8212 Insurance tax	1,254,267	1,180,604	1,182,142	1,177,922	1,170,024	1,218,069	1,192,992	1,192,992	1,192,992	1,192,992	1,192,992	(l)
Total Intergovernmental Revenue	10,554,793	9,918,183	10,947,687	10,932,673	11,186,436	11,400,172	11,706,944	12,057,313	12,435,789	12,794,724	13,214,516	
Charges for Services:												
1124 LDC Fees-Enterprise Zn 1	68,328	51,189	67,078	46,962	57,801	54,026	54,944	55,988	56,996	58,022	59,067	(m)
1125 LDC Fees-Ez Credit Zone 1	(35,236)	(25,594)	(33,538)	(23,481)	(28,900)	(27,868)	(28,342)	(28,880)	(29,400)	(29,929)	(30,468)	(m)
3401 Land development code revit	120,832	121,860	85,239	92,566	124,861	121,781	123,851	126,204	128,476	130,789	133,143	(m)
3403 Misc fees-GPD	17,951	32,631	20,077	24,041	11,990	20,069	21,338	21,338	21,338	21,338	21,338	(z)
3405 Document reproduction fees	32,277	61,827	57,377	21,385	16,810	19,148	19,343	20,516	20,721	21,972	22,188	(e)
3406 Fire inspection	69,150	81,520	70,606	58,687	59,641	73,758	67,921	71,317	65,634	68,916	66,686	(p)
3419 GFR-billable overtime	26,962	27,280	31,120	32,520	33,931	28,784	28,784	29,360	29,947	30,546	31,157	(g)
3421 Trespass towing application	23,152	22,354	27,944	22,976	27,193	28,264	28,552	30,283	30,586	32,433	32,751	(e)
3424 Broadcast services	-	650	1,714	800	600	-	753	753	753	753	753	(z)
3425 Towing applications program	-	10,415	26,551	18,639	18,230	16,903	17,075	18,110	18,291	19,396	19,586	(e)
3426 Hazmat Recovery Costs	-	-	-	-	1,587	9,136	9,229	9,789	9,886	10,483	10,586	(e)
3490 Cash overage/shortage	664	861	725	915	(798)	-	-	-	-	-	-	(z)
3601 Fire protection	149,864	(65,443)	-	-	-	-	-	-	-	-	-	(z)
3603 Traffic signal contract-County	194,471	180,065	166,147	217,689	210,648	196,292	199,961	203,760	207,427	211,161	214,962	(n)
3605 Gha Hud contract	47,406	51,978	66,450	58,305	51,328	60,311	60,311	61,517	62,748	64,003	65,283	(g)
3606 SRO contract-SBAC	184,859	197,952	182,725	189,725	190,725	189,725	189,725	189,725	189,725	189,725	189,725	(g)
3801 Cemetery fees	23,158	20,654	36,511	27,508	32,914	32,073	28,149	29,557	30,928	32,474	30,804	(p)
3805 Cemetery-repayment of loan	9,013	7,703	10,131	13,886	15,017	7,385	7,460	7,912	7,992	8,474	8,557	(e)
4001 Transportation-parking	165,047	169,312	149,162	144,666	136,224	129,868	131,193	139,144	140,535	149,023	150,483	(e)
4002 Other street projects-labor	85,235	37,851	24,406	17,045	13,092	33,988	35,526	35,526	35,526	35,526	35,526	(z)
4003 Neighborhood parking decal	53,337	57,099	68,654	58,466	141,570	74,125	74,881	79,419	80,213	85,058	85,891	(e)
4016 Other street projects-material	70,522	28,482	14,617	49,596	19,714	21,410	21,628	22,939	23,169	24,568	24,809	(e)
4036 Special events processing	493	439	319	2,312	696	820	828	879	887	941	950	(e)
4045 Traffic engineering projects	32,686	80,954	41,957	131,332	59,339	87,288	88,178	89,069	89,960	90,850	91,741	(d)

GENERAL FUND TREND

5 YR ACTUAL BY REVENUE SOURCE CODE 5 YR PROJECTION BY REVENUE SOURCE CODE

All Departments	5 YR ACTUAL BY REVENUE SOURCE CODE					5 YR PROJECTION BY REVENUE SOURCE CODE					Notes	
	FY09 Actual	FY10 Actual	FY11 Actual	FY12 Actual	FY13 Actual	FY14 Budget	FY15 Projection	FY16 Projection	FY17 Projection	FY18 Projection		FY19 Projection
4046 Parking garage	220,702	207,104	166,002	188,159	166,156	173,224	174,991	185,596	187,452	198,773	200,721	(e)
4061 Traffic review fees	11,000	5,300	4,200	525	3,150	4,856	4,835	5,077	3,557	3,735	4,071	(p)
4063 Environmental review fees	-	6,000	3,000	2,500	4,000	3,554	3,614	3,683	3,749	3,817	3,886	(m)
4201 Property sales	-	-	-	-	286	-	-	-	-	-	-	(z)
4204 Direct financial svcs-RTS	136,733	102,550	-	-	-	-	-	-	-	-	-	(z)
4531 AFSS-rent	(4,633)	-	-	-	-	-	-	-	-	-	-	(z)
4601 Swimming pools	135,408	169,928	205,599	228,363	225,436	264,823	267,524	283,737	286,575	303,883	306,861	(e)
4610 Recreation centers	93,038	78,701	95,617	86,004	81,774	100,865	101,894	108,069	109,150	115,742	116,876	(e)
4620 Recreation fees	113,247	108,540	63,892	33,370	47,378	74,910	75,674	80,260	81,063	85,959	86,801	(e)
4623 Vending machine revenue	1,645	1,774	4,125	2,122	1,649	2,391	2,263	2,263	2,263	2,263	2,263	(z)
4625 Recreation memberships	178	-	-	-	-	-	-	-	-	-	-	(z)
4630 Recreation-adult sports	15,000	17,547	15,000	31,813	20,000	41,709	42,134	44,688	45,135	47,861	48,330	(e)
4640 Recreation-youth sports	12,917	11,344	6,182	8,454	9,533	8,542	8,629	9,152	9,244	9,802	9,898	(e)
4641 Summer playground fees	84,224	115,440	52,994	68,198	60,154	64,202	64,857	68,788	69,475	73,671	74,393	(e)
4650 Ticket Sales-Cultural Service	-	-	-	1,625	1,650	163	1,146	1,203	1,203	1,263	1,263	(e)
4670 Registration fees	651	3,398	-	6,907	7,718	-	4,668	4,902	4,902	5,147	5,147	(p)
4699 Discounts/scholarships	(641)	(15)	-	-	-	-	-	-	-	-	-	(z)
4901 Utility indirect services	1,593,650	1,673,333	1,757,000	1,844,850	1,988,027	2,087,428	2,020,877	2,121,921	2,228,017	2,339,418	2,456,389	(u)
4902 RTS-indirect services	791,642	831,221	910,912	955,219	1,050,740	1,155,814	1,271,395	1,398,535	1,538,388	1,692,227	1,861,450	(t)
4904 CDBG-indirect services	143,663	86,964	79,896	80,694	76,724	80,560	84,588	88,818	93,259	97,921	102,817	(u)
4906 SMU-indirect services	331,861	317,689	320,866	324,075	352,953	388,248	548,338	575,755	604,543	634,770	666,508	(e)
4910 Asst city attorney-GRU	161,969	203,343	180,900	202,666	154,266	160,121	182,449	186,098	189,820	193,616	197,489	(x)
4912 Solid waste-indirect services	125,760	132,048	138,650	145,583	160,141	176,155	184,963	194,211	203,921	214,118	224,823	(u)
4913 HOME Indirect services	-	-	-	-	7,281	7,645	8,027	8,429	8,850	9,293	9,757	(u)
4914 Golf course-indirect services	152,411	160,031	168,033	176,434	194,077	213,485	192,046	201,648	211,731	222,317	233,433	(t)
4915 Fleet mgmt indirect services	299,324	314,290	330,006	346,506	352,329	369,945	336,949	353,796	371,486	390,061	409,564	(u)
4916 General insurance indirect sv	147,678	155,062	162,815	170,956	188,052	206,857	336,949	353,796	371,486	390,061	409,564	(e)
4917 Health insurance indirect sv	91,233	74,855	77,100	79,413	83,300	91,480	72,602	76,232	80,044	84,046	88,248	(e)
4918 CRA indirect services	84,795	89,035	93,488	98,162	107,977	118,775	130,653	143,718	158,090	173,898	191,288	(t)
4919 Fl bldg codes indirect sv	327,599	246,358	248,822	251,310	261,263	287,389	299,090	314,045	329,747	346,234	363,546	(u)
4920 General pension indirect sv	105,454	110,726	116,262	122,075	96,669	101,502	78,367	82,285	86,400	90,720	95,256	(u)
4921 Police pension indirect sv	19,310	20,275	21,289	22,353	25,112	26,368	42,322	44,438	46,660	48,993	51,443	(e)
4922 Fire pension indirect sv	12,873	13,517	21,289	22,353	25,112	26,368	42,322	44,438	46,660	48,993	51,443	(e)
6802 Damaged property restitution	(162)	10,475	1,960	1,175	75	2,690	2,705	2,705	2,705	2,705	2,705	(z)
7206 Police-Per & train cost rec.	65,338	31,553	31,553	42,071	42,071	42,912	42,912	43,771	44,646	45,539	46,450	(g)
9902 Airport security	289,205	336,218	310,409	350,501	369,473	335,759	335,759	342,474	349,324	356,310	363,436	(h)
9903 Airport fire station	456,500	461,179	422,643	510,245	479,692	488,486	488,486	498,256	508,221	518,385	528,753	(h)
Total Charges for Services:	7,359,742	7,247,822	7,126,476	7,611,223	7,838,432	8,284,514	8,635,320	9,087,011	9,500,103	10,008,062	10,480,388	

GENERAL FUND TREND

5 YR ACTUAL BY REVENUE SOURCE CODE 5 YR PROJECTION BY REVENUE SOURCE CODE

All Departments	FY09 Actual	FY10 Actual	FY11 Actual	FY12 Actual	FY13 Actual	FY14 Budget	FY15 Projection	FY16 Projection	FY17 Projection	FY18 Projection	FY19 Projection	Notes
Fines and forfeitures:												
5001 Court fines & forfeitures	619,675	467,235	469,969	456,994	454,074	428,296	432,665	437,035	441,405	445,775	450,143	(d)
5005 Municipal ordinance fines	51,220	82,768	69,646	18,292	12,907	15,824	15,985	16,147	16,308	16,470	16,631	(d)
5601 Code enforcement penalties	17,555	29,593	3,786	13,590	13,907	8,027	8,109	8,600	8,686	9,211	9,301	(e)
5605 Code enforcement citation	19,816	19,731	28,052	55,182	43,690	47,725	48,212	51,134	51,645	54,764	55,301	(e)
5606 Code enforcement-\$2 trainin;	148	74	166	658	546	567	573	607	614	651	657	(e)
5607 Code enf. prosecution costs	6,538	3,592	2,779	7,579	7,949	7,163	7,236	7,675	7,751	8,219	8,300	(e)
5801 Parking fines	496,938	495,989	412,648	454,906	335,897	467,430	472,198	500,815	505,823	505,823	505,823	(i)
5802 False alarm penalties	280,789	374,328	276,818	289,418	303,747	325,948	329,273	349,228	352,721	374,023	377,689	(e)
5804 Handicap parking fines	607	249	1,097	1,198	198	420	424	450	454	482	487	(e)
Total Fines & forfeitures:	1,493,287	1,473,559	1,264,961	1,297,815	1,172,915	1,301,400	1,314,674	1,371,691	1,385,408	1,415,418	1,424,332	
Miscellaneous revenues:												
2408 Rebate 6.7 cts. Gas tax	32,760	49,473	33,541	35,477	34,850	37,549	37,220	37,220	37,220	37,220	37,220	(z)
3420 Football game day services	-	2,399	5,615	17,204	6,379	12,000	22,000	27,000	27,000	27,000	27,000	(ff)
3422 Domestic partnership regist	350	292	31	-	629	100	260	242	232	273	327	(i)
4508 Contributions from GRU	-	-	-	-	10,000	15,000	15,000	15,000	15,000	15,000	15,000	(bb)
4651 Rental income-cultural	110,042	151,473	154,481	117,136	124,203	170,578	172,318	182,761	184,589	195,737	197,655	(e)
6001 Interest on investments	-	-	-	512,053	653,943	150,000	550,000	550,000	550,000	550,000	550,000	(e)
6003 Div-mutual fund	-	-	4,853	-	-	-	-	-	-	-	-	(z)
6006 Gain/loss on investments	592,331	417,459	332,672	214,981	(76,744)	350,000	(172,592)	(172,592)	(172,592)	(172,592)	(172,592)	per Mark
6008 Unrealized gain/loss	(1,504)	31,802	(21,852)	23,007	(894,415)	6,291	85,240	86,859	88,423	90,014	91,635	(m)
6201 Rental of city property	68,142	64,410	44,041	42,482	60,067	83,815	317,806	327,341	337,161	347,276	357,694	(cc)
6208 Prioria Rental	-	-	8,657	8,657	-	8,657	8,657	8,657	8,657	8,657	8,657	(z)
6601 Proceeds sale of surplus lan	16,800	8,400	-	2,500	(2,500)	-	-	-	-	-	-	(z)
6801 Proceeds surplus equipment	5,169	23,344	8,411	9,000	10,980	9,818	11,381	11,381	11,381	11,381	11,381	(z)
7002 Other donations & contrib.	37,845	7,363	62,598	31,548	31,946	39,166	39,565	41,963	42,383	44,943	45,383	(e)
7006 Memorial foundation evergre	1,918	514	-	-	-	-	-	-	-	-	-	(z)
7201 Other miscellaneous revenue:	308,773	282,322	343,372	208,072	103,238	208,260	211,800	215,825	219,709	223,664	227,690	(m)
7215 Interest-misc.	2,344	-	108,393	65,423	2,920	-	-	-	-	-	-	(dd)
7225 Porters Oaks 3rd mortgage	1,978	1,625	1,225	803	717	694	706	719	732	745	759	(m)
7248 Vehicle allowance	3,600	-	-	-	-	-	-	-	-	-	-	(z)
7277 Refund prior year expenditure	15,792	31,686	6,638	314	821	-	-	-	-	-	-	(z)
7278 GRU energy conserv rebates	97,383	-	-	3,280	-	-	-	-	-	-	-	(z)
7341 Interest-Arlington note	2,540	2,308	2,063	1,800	1,521	-	-	-	-	-	-	(z)
7343 Interest-Commerce note	24,274	23,217	21,911	20,373	18,638	16,699	14,592	12,332	9,911	7,297	4,488	(i)
7345 Interest-W Univ Ave Loft note	16,675	16,139	15,558	14,941	14,288	13,562	12,771	11,907	10,971	10,012	8,934	(i)
7347 Interest-5th Ave note	24,801	24,685	22,521	21,250	19,889	18,438	16,884	15,208	13,221	11,273	9,240	(i)

GENERAL FUND TREND

All Departments	5 YR ACTUAL BY REVENUE SOURCE CODE					5 YR PROJECTION BY REVENUE SOURCE CODE						
	FY09 Actual	FY10 Actual	FY11 Actual	FY12 Actual	FY13 Actual	FY14 Budget	FY15 Projection	FY16 Projection	FY17 Projection	FY18 Projection	FY19 Projection	Notes
7349 Interest-SW 2nd parking gara	-	55,699	53,440	51,037	48,527	45,788	42,857	39,729	36,381	32,770	28,489	(i)
7351 Interest-Eastside note	10,121	9,770	9,411	9,029	8,614	8,082	7,528	7,008	6,487	5,918	5,280	(i)
7353 Interest-2nd ave note (CP/UH	27,827	25,214	25,095	24,076	22,969	21,551	20,076	18,687	17,297	15,781	14,079	(i)
8211 Miscellaneous revenues	9,600	645	-	-	75	-	-	-	-	-	-	(z)
8219 Reimbursement for incurred e	-	-	-	2,814	299	-	-	-	-	-	-	(z)
Total miscellaneous revenues:	1,431,036	1,230,240	1,242,675	1,437,256	423,327	1,524,597	1,414,070	1,437,248	1,444,164	1,462,369	1,468,319	
Transfers from other funds:												
7401 T/F misc special revenue	31,010	-	3,676	-	-	-	-	-	-	-	-	(z)
7403 T/F School crossing guards	20,300	20,605	21,635	22,717	43,472	43,472	43,472	43,472	43,472	43,472	43,472	(c)
7404 T/F FFGFC 1992	-	-	7,914	-	-	-	-	-	-	-	-	(z)
7405 T/F General capital projects	-	-	26	-	-	-	-	-	-	-	-	(z)
7406 T/F Evergreen cemetery	42,630	43,269	103,591	108,351	119,186	131,105	144,215	158,637	174,500	191,950	211,145	(y)
7415 T/F General Pension Fund	35,864	38,282	-	-	-	-	-	-	-	-	-	(z)
7417 T/F Misc gifts & grants	-	-	-	28,726	35,524	-	-	-	-	-	-	(z)
7420 T/F Solid waste	300,000	300,000	300,000	300,000	300,000	300,000	300,000	300,000	300,000	300,000	300,000	(z)
7422 T/F Arts in public places	9,000	9,000	9,000	9,000	9,000	-	-	-	-	-	-	(z)
7423 T/F RTS	-	52,317	56,451	57,534	58,602	61,887	61,428	62,657	63,910	65,188	66,492	(aa)
7432 T/F General Insurance Fund	-	-	-	-	300,000	-	-	-	-	-	-	(z)
7433 T/F Cultural Affairs (107)	-	-	-	-	2,000	-	-	-	-	-	-	(z)
7463 T/F ARRA EISA Grant (305)	-	-	-	-	1,914	-	-	-	-	-	-	(z)
7490 T/F FEMA 08 Fay (125)	-	-	-	40,202	-	-	-	-	-	-	-	(z)
7495 T/F Fire assessment	-	-	4,958,601	5,007,331	5,022,902	5,120,701	5,172,932	5,225,179	5,277,431	5,329,677	5,381,908	(c)
7496 T/F DT Parking Garage	-	-	-	5,329	-	-	-	-	-	-	-	(z)
7508 T/F FEMA Fund (120)	-	-	-	16,065	-	-	-	-	-	-	-	(z)
7510 T/F FFGFC of 1998 (222)	-	-	-	43,961	-	-	-	-	-	-	-	(z)
GRU Transfer:												
7464 T/F GRU wtr connect srctrhg	192,923	65,923	-	-	-	190,502	-	-	-	-	-	(w)
7465 T/F GRU wwftr connect srctrhg	269,929	90,829	-	-	-	232,835	-	-	-	-	-	(w)
7601 T/F Gru electric	20,044,988	20,003,947	22,736,298	19,311,443	20,134,035	20,196,225	19,481,509	19,773,732	20,070,338	20,371,393	20,676,964	(w)
7603 T/F GRU water	3,016,278	3,471,075	4,866,391	5,641,623	5,824,749	6,888,768	6,511,139	6,608,806	6,707,938	6,808,557	6,910,685	(w)
7605 T/F GRU gas	1,819,295	1,667,723	1,102,402	2,134,664	2,539,681	2,254,757	2,476,603	2,513,752	2,551,458	2,589,730	2,628,576	(w)
7606 T/F GRU wastewater	3,710,305	4,220,745	6,004,675	6,540,719	7,770,189	7,942,304	7,667,744	7,782,761	7,899,502	8,017,995	8,138,264	(w)
7609 T/F GRU grucomm	344,559	354,896	365,543	2,376,509	387,804	396,034	405,430	411,511	417,684	423,949	430,308	(w)
Property tax credit-biomass	-	-	-	-	-	-	(1,400,000)	(1,400,000)	(1,400,000)	(1,400,000)	(1,400,000)	(v)
7611 T/F electric incentive	184,733	160,894	157,231	-	-	-	-	-	-	-	-	
7613 T/F water surcharge	1,969,879	1,854,125	-	-	-	-	-	-	-	-	-	
7615 T/F gas surcharge	347,358	422,565	-	-	-	-	-	-	-	-	-	
7616 T/F wastewater surcharge	2,251,405	2,036,109	-	-	-	-	-	-	-	-	-	
Total GRU Transfer	34,151,652	34,348,831	35,232,540	36,004,958	36,656,458	38,101,425	35,142,425	35,690,561	36,246,920	36,811,623	37,384,798	
Total Transfers from other funds	34,590,456	34,812,304	40,693,434	41,644,174	42,549,057	43,758,590	40,864,472	41,480,505	42,106,232	42,741,911	43,387,815	
TOTAL	96,108,683	98,493,891	103,436,564	103,613,623	103,690,611	106,754,744	106,592,884	109,468,198	112,375,967	115,671,842	119,079,166	

GENERAL FUND TREND

All Departments	5 YR ACTUAL BY REVENUE SOURCE CODE			5 YR PROJECTION BY REVENUE SOURCE CODE							
	FY09 Actual	FY10 Actual	FY11 Actual	FY12 Actual	FY13 Actual	FY14 Budget	FY15 Projection	FY16 Projection	FY17 Projection	FY18 Projection	FY19 Projection

Note Assumptions:

- (a) Using State's projection for taxable value changes from the 12/2/13 Ad Valorem Estimating Conference, (FY15 2.2%, FY16 4.0%, FY17 4.4%, FY18 5.1%, FY19 5.4%) plus an additional monies estimated for the biomass plant starting in FY15
- (b) Projection provided by GRU staff for 15-19 forecast: electric FY15 (1.65%), then FY16 - 19 2.75% increase, Gas 0.85% increase each year, Water 3.85% increase each year, Wastewater 5.25% increase each year
- (c) Used State of Florida's forecast for motor fuel by gallons from the Revenue Estimating Conference (August 2013), FY15 1.5%, FY16 1.9%, FY17 1.8%, FY18 1.6%, FY19 1.3%
- (d) Used Bureau of Economic and Business Research (BEBR)'s projection Florida Population by County, Bulletin 165 (March 2013)(Medium Range FY15 252,900 and FY20 265,800 which amounts to FY15 1.02%, FY16 1.01%, FY17 1.00%, FY18 0.99%, FY19 0.98% increases)
- (e) Used Bureau of Economic and Business Research (BEBR)'s projection Florida Population by County, Bulletin 165 (March 2013)(Medium Range FY15 252,900 and FY20 265,800 which amounts to FY15 1.02%, FY16 1.01%, FY17 1.00%, FY18 0.99%, FY19 0.98% increases) plus 5% in even numbered years
- (f) Growth per State of Florida's Revenue Estimating Conference held 12/4/2013, FY15 (-1.22%, FY16 -0.23%, FY17 -0.16%, FY18 -0.15%, FY19 +0.06%
- (g) Increased from FY15 projection at the rate of projected increases per year (FY15 0%, FY16-FY19 2% each year).
- (h) FY15 projection set as current monthly payment * 12 months. Increases in FY15-19 reflect the annual raise assumption rate.
- (i) Used 5 year (FY09-FY13) actual then grew at that growth factor
- (j) Used Bureau of Economic and Business Research (BEBR)'s projection Florida Population by County, Bulletin 165 (March 2013)(Medium Range FY15 252,900 and FY20 265,800 which amounts to FY15 1.02%, FY16 1.01%, FY17 1.00%, FY18 0.99%, FY19 0.98% increases) plus 5% in even numbered years.
- (k) Grown at State of Florida's estimate combination rate of change in population & CPI growth (FY15 3.092%, FY16 3.119%, FY17 3.445%, FY18 3.367%, FY19 3.432%) per Appendix A in Long-term revenue analysis, volume 28, Fall
- (l) Grown at State of Florida's estimate combination rate of change in population & CPI growth (FY15 3.092%, FY16 3.119%, FY17 3.445%, FY18 3.367%, FY19 3.432%) per Appendix A in Long-term revenue analysis, volume 28, Fall 2012-less the GERB04 through FY17 and the GERB94 for FY18-19
- (m) Pass through to P&F Pension Funds: set to equal expenditure and based on average over 5 years.
- (n) Grown at State of Florida's estimate CPI growth (all items Local Government Fiscal Year) from Revenue Estimating Conference, revenues to the state transportation trust fund (August 2013) (FY15 1.7%, FY16 1.9%, FY17 1.8%, FY18 1.8%, FY19 1.8%)
- (o) FY15 projection at executed contract then grown at State of Florida's estimate CPI growth
- (p) 5% annual growth rate assumed with FY15 projection starting with the FY14 full calculated indirect cost.
- (q) FY15 projection set at average FY09-13 then increased by 5% in even years for fees increase, no other growth anticipated.
- (r) FY15-FY19 projected transfer takes into effect current fund balance and anticipated revenues over the next 5 years.
- (s) Based on debt service requirements.
- (t) This revenue is based on Chapter 633.382 State Statutes. Supplemental Compensation is \$50/mo for Associates Degree and \$110/mo for Bachelor's Degree and is not anticipated to change significantly.
- (u) 10% annual growth rate assumed to eventually bring fund to full indirect costs.
- (v) 5% annual growth rate assumed.
- (w) This represents the estimation of the property tax from the biomass plant that will be flowing as part of the City's ad valorem taxes but will be reimbursed to GRU.
- (x) FY 15-19 are based on estimates provided from GRU staff.
- (y) Revenue based on 100% of Utility Attorney and 50% of a Legal Assistant I based on salary and benefit forecasting reports.
- (z) 10% annual growth; beginning process to increase transfer to cover actual operating costs as allowed by the trust.
- (aa) No growth anticipated.
- (ab) Based on 100% of Buyer II position through salary and benefit forecasting module.
- (ac) GRU agreed to pay \$10,000 per year for paralegal and during FY14 Adj agreed to pay \$5000 for Legal Assist
- (ad) per rental agreement from legistar #120053A, exhibit B, rent schedule

GENERAL FUND TREND

All Departments	5 YR ACTUAL BY OBJECT CODE					5 YR PROJECTION BY OBJECT CODE					
	FY09 Actual	FY10 Actual	FY11 Actual	FY12 Actual	FY13 Actual	FY14 Budget	FY15 Projection	FY16 Projection	FY17 Projection	FY18 Projection	FY19 Projection
Personal Services											
1011 Permanent full-time	42,415,726	42,283,117	40,234,474	40,119,231	40,890,372	42,697,566	43,206,649	43,884,788	45,055,183	46,043,340	46,933,731
1012 Permanent part-time	451,361	399,865	381,283	407,715	357,955	489,306	408,116	430,322	440,240	449,043	458,048
1013 Temporary full-time	99,200	103,497	185,030	163,917	202,367	21,342	107,654	109,575	111,676	113,819	116,004
1014 Temporary part-time	606,124	433,603	565,529	489,155	603,831	589,198	513,921	558,637	604,769	651,765	699,639
1017 Interns	29,344	26,220	25,333	41,648	19,030	25,902	12,008	12,248	12,615	12,994	13,384
1020 Overtime-Straight Pay	111	-	-	-	-	-	-	-	-	-	-
1021 School crossing guard	191,654	203,202	227,789	261,073	279,850	230,354	285,447	291,156	299,891	308,887	318,154
1022 Cadet/I/J pay	-	-	-	58,772	49,166	71,580	50,149	51,152	52,687	54,267	55,895
1030 Overtime	1,572,120	1,040,724	1,025,853	1,201,916	1,278,952	1,221,794	1,144,639	1,167,040	1,200,528	1,235,005	1,270,500
1050 Holiday Pay	81,413	116,678	112,260	111,197	115,922	131,867	118,240	120,605	124,223	127,950	131,788
1130 Special assignment	150,430	143,042	159,921	168,583	164,820	170,655	168,046	171,407	176,549	181,845	187,301
1135 Field training officer pay	163	11	69	-	143	-	-	-	-	-	-
1150 Longevity	600,864	579,095	514,385	509,367	470,529	503,626	449,831	395,770	363,414	295,032	275,772
1160 College incentive - police	344,370	336,623	334,759	341,838	345,375	327,660	319,740	319,740	319,740	319,740	319,740
1185 Technical rescue support	14,818	16,112	16,233	16,570	20,009	20,595	19,896	20,112	20,427	20,769	21,189
1195 Hazmat incentive pay	53,975	52,835	58,314	56,588	54,518	54,804	35,580	35,976	36,630	37,254	38,016
1310 EMT certification pay	458,949	508,975	510,391	516,302	550,597	607,674	619,392	626,574	636,807	648,564	661,134
1330 Education incentive - FF	56,300	57,851	61,002	73,553	75,810	75,240	72,600	72,600	72,600	72,600	72,600
1340 Expert witness	176,007	220,062	256,118	234,062	294,344	243,038	270,231	275,635	283,904	292,421	301,194
1380 Billable overtime	-	26,529	36,605	20,986	32,868	3,136	33,525	34,196	35,222	36,278	37,367
1420 Police special pay	12,007	12,024	13,643	13,272	14,093	13,981	14,375	14,662	15,102	15,555	16,022
1430 FLSA	64,198	62,257	66,333	71,605	68,470	74,660	69,840	71,236	73,373	75,575	77,842
1470 Fire Inspector certification	476	2,967	2,986	2,986	2,986	2,996	3,046	3,107	3,200	3,296	3,395
2010 Social Security	3,437,820	3,369,138	3,216,591	3,228,604	3,338,177	3,668,416	3,487,376	3,542,104	3,631,745	3,707,740	3,776,797
2020 Pension	2,171,269	2,651,575	4,039,920	4,543,332	5,451,531	6,223,818	7,028,314	7,620,985	8,272,965	8,818,992	9,378,774
2021 Disability pension	111,466	103,206	93,995	52,818	51,468	59,960	60,945	62,292	64,331	65,741	67,333
2022 Cons pension - premium tax	1,254,267	1,180,604	1,182,142	1,177,922	1,170,024	1,233,165	1,205,620	1,205,620	1,205,620	1,205,620	1,205,620
2030 Health insurance	3,373,214	3,681,237	3,867,252	3,777,713	3,958,872	4,690,311	4,945,742	5,239,670	5,603,930	5,936,466	6,279,558
2031 Retirees health insurance	230,502	172,059	166,558	194,062	199,226	207,650	200,304	203,593	208,899	213,425	217,540
2040 Life insurance	63,178	61,159	58,488	56,684	56,642	91,794	92,227	92,479	93,523	93,775	93,823
2060 Workers compensation	909,895	912,741	893,114	872,782	878,605	903,352	893,379	909,143	932,364	952,766	970,996
2070 Unemployment Comp	24,285	101,566	63,333	64,530	24,243	54,148	21,686	21,905	22,124	22,343	22,562
2080 Car Allowance	27,815	26,478	26,140	26,182	26,186	26,112	27,000	27,000	27,000	27,000	27,000
2110 Dry cleaning	170,717	189,337	93,637	6,866	381,689	181,527	389,304	396,973	408,805	420,990	433,539
2120 Clothing allowance	93,209	51,241	50,162	698	110,945	62,645	113,162	115,426	118,885	122,448	126,118
2150 Meal allowance	1,808	520	276	326	254	-	156	159	164	169	174
Total Personal Services	59,249,057	59,126,148	58,539,917	58,882,856	61,539,871	64,979,872	66,388,141	68,103,887	70,529,136	72,583,474	74,608,547

Operating	5 YR ACTUAL BY OBJECT CODE					5 YR PROJECTION BY OBJECT CODE					
	FY09 Actual	FY10 Actual	FY11 Actual	FY12 Actual	FY13 Actual	FY14 Budget	FY15 Projection	FY16 Projection	FY17 Projection	FY18 Projection	FY19 Projection
3009 Non-capital equipment	282,155	343,737	130,659	134,645	107,135	202,586	226,905	241,560	261,514	295,853	314,282
3010 Materials & supplies	1,159,432	1,193,439	1,309,799	1,393,839	1,288,335	1,451,208	1,419,125	1,462,916	1,516,578	1,571,208	1,626,819
3011 Energy management supplies	45,444	-	-	-	-	1,439	1,463	1,491	1,518	1,545	1,573
3012 Traffic signals - mat & supp	24,146	55,451	50,748	61,923	55,113	59,875	56,215	57,340	59,060	60,832	62,656
3013 Traf. Sign - mat & supp.	62,115	81,269	77,384	85,226	72,287	72,955	73,732	75,207	77,463	79,787	82,181
3017 Operational Supplies	28,760	21,853	49,132	24,158	30,992	28,776	29,265	29,821	30,358	30,904	31,461
3018 Computer Supplies	20,512	15,768	9,197	-	-	-	-	-	-	-	-
3019 Mat & supp. - ceremonies	1,735	1,151	3,030	2,990	1,328	10,574	2,439	2,485	2,529	2,575	2,622
3020 Office supplies	145,985	141,388	148,128	124,096	127,306	167,952	157,297	160,283	163,169	166,106	169,095
3030 Printing & binding	94,774	88,348	72,484	73,246	87,366	99,785	99,758	110,775	111,889	113,024	114,179
3040 Uniform purchase	212,403	230,426	286,746	292,075	227,254	290,399	294,906	304,639	310,391	316,251	322,222
3110 Telephone	401,951	411,245	285,139	296,881	302,389	314,615	400,551	408,163	415,509	422,988	430,601
3115 TRS access charge	358,852	263,851	360,422	297,615	299,191	246,365	334,201	359,488	386,590	416,906	449,453
3120 Postage	66,364	75,870	62,952	62,623	74,431	80,404	76,751	78,209	79,905	81,345	82,809
3121 Property tax	9,542	7,548	7,165	4,745	5,479	8,640	7,587	7,605	7,622	7,640	7,658
3122 Market Value	11,565	8,089	7,499	4,246	4,445	7,500	4,521	4,607	4,690	4,774	4,860
3130 Advertising	96,231	71,665	97,268	91,360	123,046	123,503	144,942	147,385	150,061	152,795	155,589
3140 Utilities	4,004,925	4,208,661	4,827,346	4,198,477	4,336,869	4,849,241	5,116,143	5,347,097	5,589,026	5,842,468	6,107,987
3150 Fuel	913,492	1,109,470	1,363,990	1,465,698	1,432,696	1,461,350	1,490,577	1,520,389	1,550,796	1,581,813	1,613,449
3190 Recruitment Expense	30,252	25,808	27,692	44,066	35,895	28,524	36,613	37,345	38,465	39,619	40,808

GENERAL FUND TREND

All Departments	5 YR ACTUAL BY OBJECT CODE					5 YR PROJECTION BY OBJECT CODE					
	FY09	FY10	FY11	FY12	FY13	FY14	FY15	FY16	FY17	FY18	FY19
	Actual	Actual	Actual	Actual	Actual	Budget	Projection	Projection	Projection	Projection	Projection
3195 Assessment centers	10,439	2,500	39,562	7,241	31,802	32,667	46,342	32,343	47,286	33,150	48,240
3200 Local Travel	10,800	7,230	7,551	7,084	7,177	13,807	7,760	7,908	8,051	8,195	8,343
3209 Diversity Recruitment	4,768	4,338	1,830	3,199	4,050	4,500	4,577	4,663	4,747	4,833	4,920
3210 Travel & training	242,561	195,654	266,089	291,821	305,117	367,753	343,170	349,691	357,186	363,613	370,160
3230 Safety awards	18,568	18,059	33,418	25,758	24,287	26,590	25,047	25,524	25,983	26,451	26,927
3240 Books & Films	18,383	14,976	15,299	20,269	14,569	27,943	22,206	22,627	23,334	23,754	24,181
3250 Dues, memberships, & pub.	153,730	164,829	144,957	182,681	185,232	175,748	187,031	190,585	194,316	197,813	201,373
3260 Employee Training	63,304	41,833	39,477	66,273	44,573	43,042	45,330	35,423	46,782	36,673	48,247
3265 Meals/Food	-	1,629	2,501	1,387	2,449	1,889	2,082	2,121	2,450	2,493	2,538
3270 Police recruitment	27,932	6,255	4,645	1,157	-	6,994	7,113	7,113	7,379	7,511	7,647
3280 In House Litigation	17,568	19,102	6,743	5,259	5,810	20,039	20,380	20,767	21,141	21,521	21,909
3281 Recording fees - civil citations	2,240	441	2,350	4,908	3,793	-	552	563	573	583	594
3310 Data Processing	500	575	575	575	400	575	585	596	607	618	629
3420 Rental of equipment	120,727	117,149	115,442	112,222	107,546	117,735	122,643	124,973	127,223	129,511	131,844
3430 Rental of Building	7,688	6,559	7,751	7,391	7,155	7,194	7,316	7,455	7,590	7,726	7,865
3440 Rental of Property	12,500	12,500	12,500	-	-	-	-	-	-	-	-
3510 Insurance premiums	2,594,817	1,761,280	2,121,121	2,293,953	2,655,492	1,176,073	1,211,356	1,247,695	1,285,127	1,323,680	1,363,390
3550 Agency Fees	-	-	-	10	-	-	-	-	-	-	-
3701-07 Commission travel	14,909	12,887	15,249	10,769	11,896	24,000	24,000	24,000	24,000	24,000	24,000
3910 Miscellaneous	36,679	10,908	750	750	121	21,765	21,765	21,765	21,765	21,765	21,765
3911 City Comm expense	591	494	1,512	557	649	1,000	1,017	1,036	1,055	1,074	1,093
3912 Swearing in ceremonies	1,014	756	232	853	-	1,000	1,017	1,036	1,055	1,074	1,093
3919 City Comm meetings	3,565	3,389	3,299	2,839	3,078	3,000	3,130	3,190	3,247	3,306	3,365
3920 Workshops	200	1,678	10,177	5,384	5,507	10,500	4,871	4,964	5,053	5,144	5,237
3940 Lease Expense	-	-	-	-	-	12,295	12,504	12,742	12,971	13,204	13,442
4102 Credit Card Charges	26,416	35,156	28,941	38,884	38,730	47,267	70,071	71,402	72,687	73,995	75,327
4110 Professional services	733,331	1,524,267	1,518,757	1,241,402	1,282,366	1,300,226	1,335,633	1,353,609	1,381,772	1,402,997	1,419,612
4110 External Legal Services	-	-	-	-	3,179	-	3,233	3,294	3,353	3,414	3,475
4112 Municipal Code	14,967	11,501	6,880	12,395	14,617	7,500	14,865	15,148	15,421	15,698	15,981
4120 Other contractual services	5,980,465	6,540,187	5,569,580	8,094,856	7,767,406	8,032,840	8,642,173	8,840,779	9,217,109	9,780,498	10,070,269
4125 Manpower-Temps	-	50,575	100,724	74,593	118,682	110,318	121,056	123,477	127,181	130,997	134,927
4152 Hazmat compliance	-	408	472	832	538	3,400	547	557	567	577	588
4210 Fleet variable	1,434,869	1,143,114	1,136,571	1,220,592	1,284,279	1,238,657	1,353,374	1,432,142	1,460,784	1,490,000	1,519,801
4211 Fleet fixed	1,644,728	1,727,628	1,761,527	1,877,472	2,096,622	2,047,028	2,204,475	2,237,543	2,271,105	2,304,589	2,338,576
4220 Maint. - office equipment	806,892	813,342	822,646	295,708	315,927	395,661	319,577	325,649	331,509	337,478	343,552
4230 Maint - buildings & imp.	78,264	102,453	107,097	103,183	103,597	97,620	80,388	81,915	83,390	84,890	86,418
4300 Inventory Purchases	4,442	(6,300)	-	(153)	(2,349)	-	-	-	-	-	-
4560 Miscellaneous Grant Exp	2,500	-	-	-	-	-	-	-	-	-	-
5100 Bad Debts	591,470	182,993	144,692	76,328	(110,359)	35,000	35,000	35,000	35,000	35,000	35,000
Total Operating	22,652,461	22,885,382	23,227,699	24,746,339	24,945,492	24,917,317	26,275,177	27,026,237	27,986,329	29,106,260	30,002,633

GENERAL FUND TREND

All Departments	5 YR ACTUAL BY OBJECT CODE			5 YR PROJECTION BY OBJECT CODE								
	FY09 Actual	FY10 Actual	FY11 Actual	FY12 Actual	FY13 Actual	FY14 Budget	FY15 Projection	FY16 Projection	FY17 Projection	FY18 Projection	FY19 Projection	
Non-Operating & Capital												
6010 Land & Land Improvements	4,200	-	-	-	-	-	-	-	-	-	-	-
6020 Buildings	-	-	-	-	725	-	-	-	-	-	-	-
6030 Improvements other than Bldg	129,085	1,860	-	-	-	-	-	-	-	-	-	-
6040 Machinery & equipment	180,099	82,290	27,677	53,344	39,217	29,185	19,511	19,882	21,740	22,131	20,974	
8100 Aid to Govt Svcs. (JAC)	90,000	67,500	90,000	82,500	90,000	90,000	90,000	90,000	90,000	90,000	90,000	
8200 Contribution to Outside Agcis	198,927	180,796	174,534	183,860	184,664	285,344	195,544	195,544	195,544	195,544	195,544	
8900 Other Grant s& Aids	61,511	54,620	133,939	186,734	152,883	198,100	159,770	169,310	161,599	170,166	163,292	
9110 Ccom Contingency	15,800	-	-	-	-	-	-	-	-	-	-	-
9112 Trans-Retirees Cola	1,504	921	702	1,190	-	1,000	1,000	1,000	1,000	1,000	1,000	
9117 Personal Ser Aojj	-	-	-	-	-	25,000	25,000	25,000	25,000	25,000	25,000	
9121 CM Contingency	21,940	17,973	5,002	8,241	16,199	18,765	18,765	18,765	18,765	18,765	18,765	
9123 Contract Issues	-	-	-	-	-	50,000	-	-	-	-	-	
9852 T/T CDBG	-	-	-	-	-	51,558	-	-	-	-	-	
9856 T/T FFGFC of 1996	463,000	8,104	-	-	-	-	-	-	-	-	-	
9862 T/T CDBG	-	-	-	-	1,911	-	-	-	-	-	-	
9865 T/T Ironwood	360,000	1,693,537	1,001,218	972,149	841,366	864,540	832,450	804,746	783,691	769,707	755,872	
9869 Siemens Energy Mgt	101,393	101,393	115,393	115,393	115,393	115,393	115,393	115,393	115,393	115,393	-	
9870 T/T Green space Acq	425,000	-	-	425,000	425,000	-	-	-	-	-	-	
9884 T/T- Fleet Replacement Fund	63,289	-	-	-	-	-	-	-	-	-	-	
9897 T/T-OPEB of 2005	1,922,691	2,011,163	1,952,320	2,129,097	2,158,728	3,124,852	-	-	-	-	-	
9900 T/T Tax Inc 5th Ave	152,155	210,238	187,234	178,333	172,315	192,389	195,533	204,352	214,250	226,379	239,894	
9901 T/T CP/DA	986,800	1,100,343	970,979	918,641	923,520	1,009,438	1,029,185	1,084,581	1,146,754	1,222,947	1,307,841	
9902 T/T CIP Rev Bond	1,724,869	1,725,869	1,725,468	1,728,668	1,725,269	1,725,469	1,729,068	1,728,169	1,725,356	1,725,631	1,728,781	
9905 T/T Tax Inc Downtown	471,391	606,128	551,604	538,185	618,151	675,180	686,706	719,038	755,325	799,795	849,344	
9910 T/T FFGFC of 2002	784,522	786,741	775,385	480,386	-	-	-	-	-	-	-	
9911 T/T POB S2003a	400,675	439,471	403,819	463,537	417,214	452,885	463,809	500,209	539,210	579,944	622,411	
9912 T/T POB S2003b	2,933,921	3,093,921	3,263,920	3,438,920	3,618,921	3,808,921	4,008,921	4,213,921	4,428,921	4,649,352	3,102,525	
9913 T/T WW Surcharge	231,426	78,376	61,091	81,523	122,652	130,816	130,088	131,402	132,716	134,030	135,343	
9916 T/T FFGFC of 2005	402,084	399,675	391,921	394,734	411,934	411,934	411,534	411,746	406,946	411,259	409,259	
9917 T/T FFGFC of 2005 Cap Pjis	6,000	-	-	-	-	-	-	-	-	-	-	
9919 T/T Fund 416	-	-	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	
9920 T/T Tax Inc Eastside	208,693	244,055	215,144	198,852	186,570	189,855	194,876	208,960	224,768	244,139	265,724	
9921 T/T FFGFC of 2007 Cap Pjis	-	-	7,538	-	-	-	-	-	-	-	-	
9922 T/T FFGFC of 2007	117,805	115,405	116,405	114,005	117,873	114,005	116,600	113,975	116,350	113,350	115,350	
9923 T/T CIRN Note of 2009	-	164,103	315,515	314,888	315,385	319,126	315,247	314,613	313,603	313,641	313,227	
9931 T/T ARRA	-	12,463	-	44,021	-	-	-	-	-	-	-	
9934 T/T Debt Service CIRB	-	178,726	221,220	218,917	239,454	242,168	242,805	240,166	240,389	240,006	242,842	
9936 T/T Emergency Fund 120	-	-	5,138	-	-	-	-	-	-	-	-	
9937 T/T Dove Incident	-	-	74,431	-	-	-	-	-	-	-	-	
9942 T/T Revenue Note 2011A	-	-	-	336,436	429,234	426,219	433,090	429,617	431,029	427,213	433,282	
9949 T/T Fed Forfeiture (109)	-	-	-	-	2,280	-	-	-	-	-	-	
9951 T/T RTS	-	92,427	-	-	174,114	375,065	378,891	382,717	386,545	390,371	394,197	
9952 T/T Revenue refunding 2011	-	-	-	-	693,724	690,744	692,528	688,958	690,152	685,992	691,596	
9960 T/T Misc Grants	-	-	1,584	-	4,616	-	-	-	-	-	-	
9964 Trans-Billable OT (110)	-	-	-	64,000	52,909	-	-	-	-	-	-	
9969 T/T FFGFC of 1998	798,294	797,646	794,108	794,108	312,069	238,500	328,500	328,500	328,500	328,500	328,500	
9970 T/T-Fund 123	239,754	8,130	607,438	213,226	6,400	6,400	6,400	6,400	6,400	6,400	6,400	
9974 T/T Solid Waste	6,400	6,400	6,400	6,400	6,400	6,400	6,400	6,400	6,400	6,400	6,400	
9975 T/T Econ Dev Fund	-	-	-	-	50,000	50,000	50,000	50,000	50,000	50,000	50,000	
9980 T/T Gen Cap Pj	383,690	1,089,895	1,668,808	7,818,768	2,659,127	778,000	750,000	750,000	750,000	750,000	750,000	
9991 T/T RTS Operating	7,858	7,858	100,785	305,009	204,398	212,574	750,000	750,000	750,000	750,000	750,000	
9XXX Facilities Replacement Fund	-	-	-	-	-	-	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	
9XXX Equipment Replacement Fund	-	-	-	-	-	-	1,606,000	1,606,000	1,606,000	1,606,000	1,606,000	
9XXX FY15 Debt Service	-	-	-	-	-	-	17,248,291	17,582,883	17,945,063	18,361,336	16,921,592	
Total Non-Operating & Capital	14,228,150	15,593,510	16,016,719	23,265,591	17,534,216	16,953,424	17,248,291	17,582,883	17,945,063	18,361,336	16,921,592	
TOTAL	96,129,669	97,605,040	97,784,336	106,894,787	104,019,580	106,850,613	109,911,610	112,713,007	116,460,528	120,051,071	121,532,773	

GENERAL FUND TREND

5 YR ACTUAL BY OBJECT CODE

5 YR PROJECTION BY OBJECT CODE

620 Neighborhood Improvement	5 YR ACTUAL BY OBJECT CODE					5 YR PROJECTION BY OBJECT CODE					
	FY09 Actual	FY10 Actual	FY11 Actual	FY12 Actual	FY13 Actual	FY14 Budget	FY15 Projection	FY16 Projection	FY17 Projection	FY18 Projection	FY19 Projection
Personal Services											
1011 Permanent full-time	826,519	758,281	628,442	706,524	695,636	763,187	763,092	774,393	789,737	805,412	821,419
1030 Overtime	6,567	5,411	1,570	1,081	1,827	1,500	-	-	-	-	-
1130 Special assignment	2,066	404	-	-	70	-	-	-	-	-	-
1150 Longevity	6,487	2,317	2,538	2,538	2,633	2,692	2,962	3,296	3,362	3,430	3,498
2010 Social Security	59,906	54,246	45,481	50,575	50,162	60,018	60,012	60,894	62,133	63,375	64,620
2020 Pension	33,957	42,441	70,551	76,210	87,572	114,222	123,360	129,402	137,037	141,858	146,826
2021 Disability pension	4,763	4,134	3,398	2,047	1,934	2,661	2,664	2,691	2,727	2,799	2,865
2030 Health insurance	69,007	65,514	59,206	64,374	69,023	78,438	82,479	87,153	92,178	97,542	103,233
2031 Retirees health insurance	4,139	2,796	2,362	3,100	3,068	3,453	3,444	3,498	3,579	3,636	3,702
2040 Life insurance	1,304	1,198	997	1,088	1,077	1,740	1,740	1,740	1,740	1,740	1,740
2060 Workers compensation	18,643	18,201	14,696	15,036	15,354	15,714	15,708	15,924	16,239	16,554	16,893
2150 Meal allowance	-	-	-	8	12	-	-	-	-	-	-
Total Personal Services	1,033,358	954,943	829,241	922,582	928,368	1,043,625	1,055,461	1,078,991	1,108,732	1,136,346	1,164,796
Operating											
3009 Non-capital equipment	1,526	10,678	534	1,306	-	2,150	2,187	2,228	2,268	2,309	2,351
3010 Materials & supplies	8,234	2,698	4,877	6,997	6,237	6,392	6,501	6,624	6,743	6,865	6,988
3020 Office supplies	565	1,554	1,415	1,710	1,618	1,488	1,513	1,542	1,570	1,598	1,627
3030 Printing & binding	3,648	3,328	3,849	4,510	2,863	3,900	3,966	4,042	4,114	4,188	4,264
3040 Uniform purchase price	3,974	3,454	3,404	3,650	4,141	3,408	3,466	3,532	3,595	3,660	3,726
3110 Telephone	13,046	14,881	11,253	9,988	7,844	15,170	15,428	15,721	16,004	16,292	16,585
3120 Postage	12,964	11,581	10,765	10,427	10,811	12,500	12,713	12,954	13,187	13,425	13,666
3130 Advertisement	5,106	4,735	8,470	5,602	9,473	11,800	12,001	12,229	12,449	12,673	12,901
3150 Fuel	13,014	14,215	19,990	22,044	21,514	21,944	22,383	22,830	23,287	23,753	24,228
3210 Travel & training	4,525	5,980	7,965	4,317	7,660	10,048	10,219	10,413	10,600	10,791	10,985
3240 Books & Films	221	-	110	-	20	500	509	518	527	537	547
3250 Dues, memberships, & pub.	1,347	1,175	1,838	3,991	1,464	1,900	1,932	1,969	2,004	2,041	2,077
3265 Meals/Food	-	-	217	21	85	120	122	124	127	129	131
3281 Recording fees - civil citations	2,240	441	2,350	4,950	3,250	-	-	-	-	-	-
3420 Rental of equipment	3,331	4,515	3,319	3,218	3,016	4,000	4,068	4,145	4,220	4,296	4,373
3510 Insurance premiums	32,816	19,084	25,918	28,199	32,643	14,457	14,891	15,337	15,798	16,271	16,760
3910 Miscellaneous	506	1,475	-	-	-	-	-	-	-	-	-
4110 Professional services	14,539	53,538	15,513	11,745	8,529	32,500	33,053	33,680	34,287	34,904	35,532
4120 Other contractual services	33,056	17,296	18,033	28,946	39,524	31,450	31,985	32,592	33,179	33,776	34,384
4210 Fleet variable	14,019	13,902	16,347	14,533	12,191	21,142	21,565	21,996	22,436	22,885	23,342
4211 Fleet fixed	23,234	25,928	23,621	24,109	26,776	26,568	28,953	29,388	29,829	30,276	30,730
4220 Maint office/other equipment	1,764	5,175	5,314	7,440	7,663	5,500	5,594	5,700	5,802	5,907	6,013
Total Operating	193,675	215,634	185,102	197,702	207,321	226,937	233,047	237,565	242,028	246,576	251,211
Non-Operating & Capital											
8900 Other Grants & Aids	18,952	5,719	81,839	81,461	80,158	142,500	112,500	112,500	112,500	112,500	112,500
Total Non-Operating & Capital	18,952	5,719	81,839	81,461	80,158	142,500	112,500	112,500	112,500	112,500	112,500
TOTAL	1,245,985	1,176,297	1,096,182	1,201,745	1,215,847	1,413,062	1,401,008	1,429,056	1,463,260	1,495,422	1,528,507

Items included in 5 year forecast:

1) The FY14 Budget includes one time funding of pilot program for Historical Structure Gap Financing (under object code 8900).

GENERAL FUND TREND

	5 YR ACTUAL BY OBJECT CODE					5 YR PROJECTION BY OBJECT CODE					
	FY09	FY10	FY11	FY12	FY13	FY14	FY15	FY16	FY17	FY18	FY19
640 Innovation & Economic Development	Actual	Actual	Actual	Actual	Actual	Budget	Projection	Projection	Projection	Projection	Projection
Personal Services											
1011 Permanent full-time	-	-	-	-	97,519	118,851	119,292	121,083	123,498	125,967	128,487
2010 Social Security	-	-	-	-	6,859	8,852	8,777	8,921	8,948	8,993	9,029
2020 Pension	-	-	-	-	12,216	17,301	18,756	19,677	20,838	21,567	22,317
2021 Disability pension	-	-	-	-	332	405	408	408	417	429	441
2030 Health insurance	-	-	-	-	6,628	8,574	9,015	9,462	9,936	10,443	10,977
2031 Retirees health insurance	-	-	-	-	429	525	528	537	549	552	561
2040 Life insurance	-	-	-	-	60	108	108	108	108	108	108
2060 Workers compensation	-	-	-	-	2,184	2,379	2,388	2,424	2,472	2,520	2,568
Total Personal Services	-	-	-	-	126,226	156,995	159,272	162,620	166,766	170,579	174,488
Operating											
3010 Materials & supplies	-	-	-	-	2,605	13,000	13,221	13,472	13,715	13,962	14,213
3030 Printing & binding	-	-	-	-	175	2,000	2,034	2,073	2,110	2,148	2,187
3110 Telephone	-	-	-	-	285	-	290	296	301	306	312
3122 Market value reimbursement	-	-	-	-	4,445	7,500	4,521	4,607	4,690	4,774	4,860
3210 Travel & training	-	-	-	-	1,941	5,000	5,085	5,182	5,275	5,370	5,466
3250 Dues, memberships, & pub.	-	-	-	-	809	2,500	2,543	2,591	2,637	2,685	2,733
4110 Professional Services	-	-	-	-	-	7,500	7,628	7,772	7,912	8,055	8,200
Total Operating	-	-	-	-	10,260	37,500	35,322	35,992	36,640	37,300	37,971
Non-Operating & Capital											
8200 Other Grants & Aids	-	-	-	-	5,500	-	-	-	-	-	-
Total Non-Operating & Capital	-	-	-	-	5,500	-	-	-	-	-	-
TOTAL	-	-	-	-	141,986	194,495	194,594	198,612	203,406	207,879	212,459

GENERAL FUND TREND

5 YR ACTUAL BY OBJECT CODE

5 YR PROJECTION BY OBJECT CODE

	5 YR ACTUAL BY OBJECT CODE					5 YR PROJECTION BY OBJECT CODE					
	FY09	FY10	FY11	FY12	FY13	FY14	FY15	FY16	FY17	FY18	FY19
	Actual	Actual	Actual	Actual	Actual	Budget	Projection	Projection	Projection	Projection	Projection
660 Planning & Development Services											
Personal Services											
1011 Permanent full-time	1,085,417	1,050,807	886,638	918,854	857,068	918,115	992,520	1,006,689	1,115,234	1,137,417	1,160,012
1012 Permanent part-time	48,868	18,006	29,772	30,095	7,657	22,416	22,568	22,866	-	-	-
1014 Temporary Part-time					13,778						
1030 Overtime one-and one-half	1,854	13	-	-	-	770	-	-	-	-	-
1150 Longevity	26,932	24,016	22,743	25,426	22,866	23,066	23,954	25,559	26,823	21,178	21,604
2010 Social Security	83,842	78,889	67,360	70,529	64,823	73,935	79,024	80,194	86,691	88,338	89,984
2020 Pension	48,011	60,539	100,323	100,634	96,391	122,826	144,156	150,945	164,577	192,771	198,782
2021 Disability pension	6,367	5,942	5,365	3,178	2,626	2,913	3,180	3,234	3,533	3,596	3,641
2030 Health insurance	81,359	78,922	71,897	71,458	81,146	96,324	109,257	115,713	136,053	144,165	152,707
2031 Retirees health insurance	5,727	4,031	3,500	4,288	3,904	4,242	4,584	4,620	5,053	5,139	5,221
2040 Life insurance	1,543	1,337	1,156	1,170	1,060	1,692	1,800	1,800	1,968	1,968	1,968
2060 Workers compensation	23,001	21,071	18,924	19,026	19,107	19,323	20,868	21,165	22,908	23,348	23,826
Total Personal Services	1,412,921	1,343,573	1,207,678	1,244,658	1,170,427	1,285,622	1,401,911	1,432,785	1,562,840	1,617,920	1,657,745
Operating											
3010 Materials & supplies	5,174	4,524	6,450	4,912	4,802	5,000	4,884	4,977	5,066	5,158	5,250
3020 Office supplies	5,635	4,023	6,594	4,182	4,990	5,000	5,075	5,171	5,264	5,359	5,455
3030 Printing & binding	2,445	2,199	3,150	1,566	2,114	2,500	2,543	2,591	2,637	2,685	2,733
3110 Telephone	1,396	1,107	766	872	709	1,200	1,220	1,244	1,266	1,289	1,312
3120 Postage	4,887	5,722	5,863	4,897	6,710	5,000	6,824	6,953	7,078	7,206	7,336
3122 Market value reimbursement	11,565	8,089	7,499	4,246	-	-	-	-	-	-	-
3130 Advertisement	34,061	25,750	39,575	30,985	25,149	34,000	34,578	35,235	35,869	36,515	37,172
3210 Travel & training	5,579	2,803	2,877	3,055	6,563	11,300	11,492	11,710	13,121	13,357	13,598
3240 Books & Films	805	15	-	434	400	500	509	518	827	842	858
3250 Dues, memberships, & pub.	26,049	26,713	25,805	52,190	25,168	25,920	25,596	26,082	26,852	27,335	27,827
3420 Rental - Equipment	11,222	12,242	7,652	6,847	6,860	12,000	12,204	12,436	12,660	12,888	13,120
3510 Insurance premiums	41,491	25,374	33,723	36,691	42,474	18,811	19,375	19,957	20,555	21,172	21,807
3910 Miscellaneous	486	196	-	-	-	-	-	-	-	-	-
4110 Professional services	51,135	141,649	10,174	157,961	70,159	41,600	42,307	43,111	43,887	44,677	45,481
4120 Other contractual services	771	10,466	9,598	10,397	11,180	10,000	11,370	11,586	11,795	12,007	12,223
4560 Miscellaneous grant expense	2,500	-	-	-	-	-	-	-	-	-	-
Total Operating	205,200	270,873	159,726	319,235	207,278	172,831	177,977	181,570	186,877	190,489	194,172
TOTAL	1,618,121	1,614,445	1,367,404	1,563,893	1,377,705	1,458,453	1,579,888	1,614,355	1,749,717	1,808,409	1,851,917

Items included in 5 year forecast:

(1) Due to several re-orgs in the Planning Division, all data have been restated to incorporate the various re-organizations for comparison purposes.

(2) In order to keep pace with a number of potentially large projects, there is an additional half-time Planner and full-time Zoning Technician built into this projection starting in FY17.

(3) The market value reimbursement project has been transferred to the new Innovation and Economic Development department starting in FY13.

GENERAL FUND TREND

5 YR ACTUAL BY OBJECT CODE

5 YR PROJECTION BY OBJECT CODE

	FY09	FY10	FY11	FY12	FY13	FY14	FY15	FY16	FY17	FY18	FY19
	Actual	Actual	Actual	Actual	Actual	Budget	Projection	Projection	Projection	Projection	Projection
700 Administrative Services											
Personal Services											
1011 Permanent full-time	317,722	315,146	241,949	288,434	278,497	307,965	297,588	302,061	308,088	314,244	320,526
1012 Permanent part-time	15,387	3,718	-	-	-	-	-	-	-	-	-
1014 Temporary part-time	-	3,456	-	-	-	-	-	-	-	-	-
1017 Interns	5,145	1,907	2,732	2,210	5,385	-	-	-	-	-	-
1150 Longevity	2,384	2,529	2,952	2,980	3,289	3,134	-	-	-	-	-
2010 Social Security	23,950	23,001	16,301	20,032	20,030	22,476	21,563	21,914	22,213	22,535	22,855
2020 Pension	13,653	18,227	26,343	27,739	28,946	37,272	46,788	49,080	51,990	53,787	55,677
2021 Disability pension	1,959	1,869	1,398	872	783	864	1,008	1,035	1,053	1,074	1,098
2030 Health insurance	21,888	23,549	17,494	20,343	20,831	25,446	30,738	32,274	33,924	35,676	37,488
2031 Retirees health insurance	1,675	1,191	882	1,243	1,239	1,347	1,296	1,314	1,347	1,374	1,398
2040 Life insurance	337	296	211	255	249	432	432	432	432	432	432
2060 Workers compensation	6,699	6,591	6,288	5,832	6,102	6,168	5,964	6,045	6,171	6,294	6,423
2150 Meal allowance	-	-	-	-	-	-	-	-	-	-	-
Total Personal Services	410,799	401,481	316,550	369,939	365,351	405,104	405,377	414,155	425,218	435,416	445,897
Operating											
3009 Non-capital equipment	-	-	1,960	663	2,082	-	-	-	-	-	-
3010 Materials & supplies	1,892	491	2,638	2,048	1,280	2,200	2,237	2,280	2,321	2,363	2,405
3019 Mat & Supp - ceremonies	66	-	-	-	-	-	-	-	-	-	-
3020 Office supplies	2,244	2,390	388	828	978	2,100	2,136	2,176	2,215	2,255	2,296
3030 Printing & binding	411	1,034	396	-	683	750	763	777	791	805	820
3110 Telephone	724	296	163	294	286	400	407	415	422	430	437
3120 Postage	67	31	89	3	43	200	203	207	211	215	219
3210 Travel & training	3,096	5,368	1,897	2,292	2,027	6,250	6,356	6,477	6,594	6,712	6,833
3240 Books & Films	178	53	-	-	-	200	203	207	211	215	219
3250 Dues, memberships, & pub.	3,425	3,363	3,394	5,952	4,859	3,400	3,458	3,523	3,587	3,651	3,717
3265 Meals/Food	-	124	206	102	1,061	100	102	104	105	107	109
3510 Insurance premiums	5,680	2,229	4,620	5,027	5,819	2,577	2,654	2,734	2,816	2,900	2,987
3910 Miscellaneous	273	-	-	-	-	-	-	-	-	-	-
Total Operating	18,056	15,379	15,751	17,209	19,118	18,177	18,519	18,900	19,274	19,654	20,043
Non-Operating & Capital											
6040 Machinery & equipment	-	-	2,835	-	-	-	-	-	-	-	-
Total Non-Operating & Capital	-	-	2,835	-	-	-	-	-	-	-	-
TOTAL	428,855	416,860	335,136	387,148	384,469	423,281	423,896	433,055	444,492	455,070	465,940

GENERAL FUND TREND

710 Commission	5 YR ACTUAL BY OBJECT CODE					5 YR PROJECTION BY OBJECT CODE					
	FY09 Actual	FY10 Actual	FY11 Actual	FY12 Actual	FY13 Actual	FY14 Budget	FY15 Projection	FY16 Projection	FY17 Projection	FY18 Projection	FY19 Projection
Personal Services											
1011 Permanent full-time	222,331	222,982	221,890	229,169	235,544	231,096	238,080	241,617	246,459	251,406	256,446
1013 Temporary full-time	-	-	-	19,415	30,005	-	-	-	-	-	-
1014 Temporary part-time	-	12,107	34,542	25,051	-	-	-	-	-	-	-
2010 Social Security	16,344	16,052	18,774	20,092	19,371	17,640	18,228	18,444	18,831	19,197	19,608
2020 Pension	27,637	28,456	25,342	23,641	35,343	65,364	67,332	68,331	69,681	71,082	72,498
2030 Health insurance	10,236	16,093	24,505	28,188	30,566	32,488	28,296	29,940	31,692	33,576	35,568
2031 Retirees health insurance	-	-	-	-	-	-	-	-	-	-	-
2040 Life insurance	514	517	520	514	514	756	756	756	756	756	756
2060 Workers compensation	4,440	4,536	4,452	4,461	4,536	4,620	4,788	4,860	4,947	5,040	5,127
Total Personal Services	281,502	300,743	330,025	350,531	355,879	351,964	357,480	363,948	372,366	381,057	390,003
Operating											
3200 Local Travel	-	-	-	284	163	-	-	-	-	-	-
3701-3 Commission travel	14,909	12,887	15,249	10,769	11,896	24,000	24,000	24,000	24,000	24,000	24,000
Total Operating	14,909	12,887	15,249	11,053	12,059	24,000	24,000	24,000	24,000	24,000	24,000
TOTAL	296,411	313,629	345,274	361,584	367,938	375,964	381,480	387,948	396,366	405,057	414,003

GENERAL FUND TREND

5 YR ACTUAL BY OBJECT CODE

5 YR PROJECTION BY OBJECT CODE

720 Clerk of Commission	5 YR ACTUAL BY OBJECT CODE					5 YR PROJECTION BY OBJECT CODE					
	FY09 Actual	FY10 Actual	FY11 Actual	FY12 Actual	FY13 Actual	FY14 Budget	FY15 Projection	FY16 Projection	FY17 Projection	FY18 Projection	FY19 Projection
Personal Services											
1011 Permanent full-time	475,908	387,541	288,292	302,333	310,106	307,711	371,669	376,270	383,053	390,574	398,351
1012 Permanent part-time	-	-	-	-	-	22,416	-	-	-	-	-
1014 Temporary part-time	-	-	30,019	32,224	6,906	35,000	35,700	36,414	37,506	38,632	39,791
1030 Overtime	-	-	-	2,553	15,058	15,705	15,359	15,666	16,136	16,620	17,119
1150 Longevity	13,548	12,381	8,516	9,056	9,503	10,002	6,392	6,813	7,248	7,394	7,542
2010 Social Security	35,435	31,211	23,700	24,989	24,701	28,781	29,403	29,770	30,304	30,892	31,502
2020 Pension	28,000	26,587	25,814	26,902	32,047	36,918	54,036	55,868	58,327	59,880	61,486
2021 Disability pension	2,611	1,922	1,393	852	913	954	1,101	1,121	1,131	1,152	1,188
2030 Health insurance	36,820	32,305	31,075	30,733	28,907	31,680	40,267	42,479	44,838	47,367	50,048
2031 Retirees health insurance	2,457	1,557	1,128	1,400	1,492	1,488	1,698	1,719	1,747	1,766	1,810
2040 Life insurance	807	756	609	353	355	576	648	648	648	648	648
2060 Workers compensation	9,042	9,165	7,713	7,377	6,603	6,744	7,573	7,686	7,815	7,972	8,135
2080 Car allowance	5,563	5,415	4,481	4,523	4,527	4,512	5,400	5,400	5,400	5,400	5,400
2150 Meal allowance	-	-	-	-	-	-	-	-	-	-	-
Total Personal Services	610,191	508,841	422,740	443,296	441,118	502,487	569,247	579,854	594,153	608,297	623,018
Operating											
3009 Non-capital equipment	-	-	-	-	-	-	-	-	-	-	-
3010 Materials & supplies	127	475	1,502	1,220	130	-	132	135	137	140	142
3020 Office supplies	5,136	5,151	8,988	8,851	12,276	11,000	12,484	12,722	12,951	13,184	13,421
3110 Telephone	4,179	4,948	3,181	1,689	1,481	5,000	1,506	1,535	1,562	1,591	1,619
3120 Postage	371	662	496	426	408	1,000	415	423	430	438	446
3130 Advertisement	10,332	8,674	8,337	6,733	10,633	11,000	10,814	11,019	11,218	11,420	11,625
3210 Travel & training	3,343	1,211	2,759	4,200	863	2,500	2,543	2,591	2,637	2,685	2,733
3250 Dues, memberships, & pub.	24,662	32,506	20,318	25,492	42,341	30,000	30,510	31,090	31,649	32,219	32,799
3420 Rental of equipment	7,085	6,910	6,990	7,323	8,415	7,500	8,558	8,721	8,878	9,037	9,200
3510 Insurance premiums	16,089	9,518	13,076	14,227	16,469	7,294	7,513	7,738	7,970	8,209	8,456
3910 Miscellaneous	2,557	1,881	-	-	-	-	-	-	-	-	-
3911 City Comm expense	591	494	1,512	557	649	1,000	1,017	1,036	1,055	1,074	1,093
3912 Swearing in ceremonies	1,014	756	232	853	-	1,000	1,017	1,036	1,055	1,074	1,093
3919 City Comm meetings	3,565	3,389	3,299	2,839	3,078	3,000	3,130	3,190	3,247	3,306	3,365
4110 Professional services	31,035	32,679	34,160	45,577	2,168	7,000	7,119	7,254	7,385	7,518	7,653
4112 Municipal code	14,967	11,501	6,880	12,395	14,617	7,500	14,865	15,148	15,421	15,698	15,981
4120 Other contractual services	348	15,067	2,400	391	77,619	32,695	33,251	50,671	33,849	34,459	51,583
4220 Maint office/other equipment	758	717	206	-	612	1,000	1,017	1,036	1,055	1,074	1,093
Total Operating	126,159	136,539	114,336	132,773	191,758	128,489	135,891	155,345	140,499	143,124	162,303
TOTAL	736,350	645,380	537,076	576,069	632,876	630,976	705,138	735,199	734,653	751,420	785,322

Items included in 5 year forecast:

1) In FY15, the Deputy Clerk position is being increased from half-time to full-time to meet increasing work level demands.

GENERAL FUND TREND

5 YR ACTUAL BY OBJECT CODE

5 YR PROJECTION BY OBJECT CODE

730 City Manager	5 YR ACTUAL BY OBJECT CODE					5 YR PROJECTION BY OBJECT CODE					
	FY09 Actual	FY10 Actual	FY11 Actual	FY12 Actual	FY13 Actual	FY14 Budget	FY15 Projection	FY16 Projection	FY17 Projection	FY18 Projection	FY19 Projection
Personal Services											
1011 Permanent full-time	622,485	606,193	548,593	553,294	578,273	630,428	641,212	650,775	663,740	676,980	690,511
1030 Overtime	-	-	-	124	726	-	1,000	1,000	1,000	1,000	1,000
2010 Social Security	39,919	39,042	35,101	35,108	36,710	42,828	43,383	43,968	44,442	44,898	45,363
2020 Pension	43,748	47,846	57,642	57,357	64,588	79,641	85,092	88,170	92,070	94,788	97,560
2021 Disability pension	3,611	3,500	3,215	1,865	1,951	2,211	2,244	2,280	2,319	2,373	2,415
2030 Health insurance	37,007	38,645	33,795	34,786	37,970	46,968	49,647	52,323	55,182	58,239	61,464
2031 Retirees health insurance	3,115	2,263	2,059	2,452	2,565	2,856	2,904	2,958	3,003	3,057	3,135
2040 Life insurance	819	913	842	421	444	756	756	756	756	756	756
2060 Workers compensation	12,639	12,651	11,484	11,673	12,768	12,861	13,080	13,269	13,539	13,797	14,094
2080 Car allowance	5,563	5,415	5,415	5,415	5,415	5,400	5,400	5,400	5,400	5,400	5,400
2150 Meal allowance	-	-	-	-	48	-	-	-	-	-	-
Total Personal Services	768,906	756,467	698,145	702,495	741,457	823,949	844,718	860,899	881,451	901,288	921,698
Operating											
3009 Non-capital equipment	-	-	-	1,813	-	-	-	-	-	-	-
3010 Materials & supplies	2,616	3,577	1,890	3,604	2,496	2,300	2,339	2,384	2,426	2,470	2,515
3020 Office supplies	1,883	3,311	1,152	1,317	903	1,600	1,627	1,658	1,688	1,718	1,749
3030 Printing & binding	-	123	564	581	1,883	500	509	518	527	537	547
3110 Telephone	2,758	3,118	2,164	2,238	2,448	2,500	3,763	3,834	3,903	3,974	4,045
3120 Postage	273	-	209	580	174	300	305	311	606	617	628
3190 Recruitment Exp (Moving Etc)	-	-	2,281	-	-	-	-	-	-	-	-
3210 Travel & training	10,160	6,984	7,427	8,572	11,916	10,000	13,221	13,472	13,715	13,962	14,213
3250 Dues, memberships, & pub.	7,778	9,859	17,446	11,743	13,096	10,950	13,827	14,090	14,343	14,601	14,864
3265 Meeting Expense	-	593	479	382	358	200	364	371	667	679	691
3510 Insurance premiums	6,335	625	5,148	5,601	6,484	2,872	2,958	3,047	3,138	3,232	3,329
3910 Miscellaneous	4,946	99	-	-	-	-	-	-	-	-	-
4110 Professional services	4,120	-	-	-	-	-	2,000	2,038	2,075	2,112	2,151
4120 Other contractual services	-	-	21,807	18,772	-	-	-	-	-	-	-
Total Operating	40,869	28,289	60,567	55,203	39,757	31,222	40,913	41,723	43,089	43,901	44,731
Non-Operating & Capital											
6040 Machinery & equipment	-	-	6,687	-	-	-	-	-	1,500	1,527	-
Total Non-Operating & Capital	-	-	6,687	-	-	-	-	-	1,500	1,527	-
TOTAL	809,775	784,755	765,399	757,698	781,215	855,171	885,631	902,622	926,040	946,716	966,429

GENERAL FUND TREND

5 YR ACTUAL BY OBJECT CODE

5 YR PROJECTION BY OBJECT CODE

740 City Auditor	5 YR ACTUAL BY OBJECT CODE					5 YR PROJECTION BY OBJECT CODE					
	FY09 Actual	FY10 Actual	FY11 Actual	FY12 Actual	FY13 Actual	FY14 Budget	FY15 Projection	FY16 Projection	FY17 Projection	FY18 Projection	FY19 Projection
Personal Services											
1011 Permanent full-time	379,953	382,523	336,504	340,098	346,617	349,434	350,820	356,076	363,201	370,473	377,889
1012 Permanent part-time	20,136	22,087	17,733	21,639	23,792	23,619	23,496	23,847	24,324	24,813	25,314
1150 Longevity	11,125	11,292	11,148	11,858	12,532	12,678	12,678	5,398	5,506	5,616	-
2010 Social Security	29,052	29,805	25,816	26,066	26,967	28,481	28,457	28,907	29,345	29,765	30,215
2020 Pension	20,733	23,283	26,258	26,585	28,710	33,531	35,664	55,700	58,255	59,745	76,057
2021 Disability pension	2,367	2,077	1,397	780	752	876	876	885	906	930	936
2030 Health insurance	26,803	24,815	21,911	23,007	23,742	25,167	26,589	28,035	29,565	31,212	32,946
2031 Retirees health insurance	2,069	1,559	1,382	1,668	1,709	1,668	1,668	1,704	1,734	1,767	1,794
2040 Life insurance	520	484	526	360	361	540	540	540	540	540	540
2060 Workers compensation	7,887	8,034	7,062	7,200	7,332	7,452	7,476	7,593	7,758	7,917	8,055
2080 Car allowance	5,563	5,415	5,415	5,415	5,415	5,400	5,400	5,400	5,400	5,400	5,400
Total Personal Services	506,208	511,375	455,152	464,676	477,928	488,846	493,664	514,085	526,534	538,178	559,146
Operating											
3010 Materials & supplies	139	300	390	178	530	300	305	311	316	322	328
3020 Office supplies	961	1,145	748	1,343	806	1,030	1,048	1,067	1,087	1,106	1,126
3030 Printing & binding	-	-	60	-	-	100	102	104	105	107	109
3110 Telephone	858	1,001	779	749	702	800	814	829	844	859	875
3120 Postage	17	7	9	8	9	24	24	25	25	26	26
3210 Travel & training	1,761	2,761	3,142	3,510	4,011	4,200	4,271	4,353	4,431	4,511	4,592
3240 Books & Films	-	-	-	80	-	100	102	104	105	107	109
3250 Dues, memberships, & pub.	1,565	1,720	1,600	2,195	1,329	1,600	1,627	1,658	1,688	1,718	1,749
3310 Data processing	500	575	575	575	400	575	585	596	607	618	629
3510 Insurance premiums	6,603	2,457	5,367	5,839	6,760	2,994	3,084	3,176	3,272	3,370	3,471
4120 Other contractual services	1,108	-	-	-	-	-	-	-	-	-	-
Total Operating	13,512	9,966	12,669	14,477	14,547	11,723	11,961	12,222	12,481	12,745	13,014
TOTAL	519,720	521,341	467,821	479,153	492,475	500,569	505,625	526,307	539,015	550,923	572,160

GENERAL FUND TREND

	5 YR ACTUAL BY OBJECT CODE				5 YR PROJECTION BY OBJECT CODE						
	FY09 Actual	FY10 Actual	FY11 Actual	FY12 Actual	FY13 Actual	FY14 Budget	FY15 Projection	FY16 Projection	FY17 Projection	FY18 Projection	FY19 Projection
750 City Attorney											
Personal Services	1,060,880	1,034,751	984,941	1,154,794	1,123,662	1,151,549	1,071,901	1,139,179	1,154,797	1,181,640	1,189,956
1011 Permanent full-time	-	9,352	95,931	-	-	-	-	-	-	-	-
1013 Temporary full-time	-	-	-	-	32,842	-	-	-	-	-	-
1014 Temporary part-time	-	-	-	-	-	-	-	-	-	-	-
1017 Interns	-	1,075	2,644	-	-	-	-	-	-	-	-
1030 Overtime	282	31	-	274	9	-	-	-	-	-	-
1130 Special Assignment	5,950	-	-	-	-	-	-	-	-	-	-
1150 Longevity	38,149	40,614	29,129	35,288	17,879	21,838	13,530	13,726	9,982	5,488	5,523
2010 Social Security	71,154	67,637	72,188	76,998	80,920	84,870	80,169	85,106	85,642	87,252	87,454
2020 Pension	36,834	46,730	92,702	105,437	113,274	137,160	156,692	172,186	180,803	199,289	200,290
2021 Disability pension	4,841	4,743	4,913	3,234	3,131	3,309	3,487	3,735	3,777	3,866	4,103
2030 Health insurance	44,583	49,708	58,580	60,088	64,889	84,561	81,507	93,312	98,631	104,304	110,271
2031 Retirees health insurance	5,046	3,996	3,801	5,122	5,047	5,223	4,883	5,160	5,265	5,375	5,395
2040 Life insurance	1,373	1,579	1,605	935	957	1,584	1,584	1,584	1,584	1,584	1,584
2060 Workers compensation	22,692	22,509	21,516	22,170	24,065	23,628	22,055	23,404	23,743	24,282	24,454
2080 Car Allowance	5,563	5,415	5,415	5,415	5,415	5,400	5,400	5,400	5,400	5,400	5,400
2150 Meal allowance	20	-	-	125	23	-	-	-	-	-	-
Total Personal Services	1,297,367	1,288,141	1,373,366	1,469,880	1,472,113	1,519,122	1,441,208	1,542,792	1,569,624	1,618,480	1,634,430
Operating											
3009 Non-capital equipment	1,782	5,809	2,215	7,114	2,435	3,564	3,625	3,693	3,760	3,828	3,897
3010 Materials & supplies	6,686	11,475	8,553	6,876	5,572	9,085	9,239	9,415	9,584	9,757	9,933
3020 Office supplies	6,930	4,122	2,223	2,248	1,516	6,235	6,341	6,461	6,578	6,696	6,817
3030 Printing & binding	1,288	659	522	855	860	1,536	1,562	1,592	1,620	1,650	1,679
3110 Telephone	2,733	3,230	1,393	2,459	4,120	6,183	6,288	6,408	6,523	6,640	6,760
3120 Postage	4,836	3,602	3,067	2,880	1,967	4,318	4,391	4,475	4,555	4,637	4,721
3130 Advertisement	390	-	-	236	-	-	-	-	-	-	-
3200 Local travel	151	-	-	-	-	-	-	-	-	-	-
3210 Travel & training	19,450	13,359	15,239	16,388	12,054	26,504	23,500	23,947	24,378	24,816	25,263
3240 Books & Films	10,111	10,323	9,385	11,702	11,087	11,127	15,000	15,285	15,560	15,840	16,125
3250 Dues, memberships, & pub.	6,600	6,838	6,735	6,301	7,420	7,867	8,001	8,153	8,300	8,449	8,601
3280 In house litigation expense	17,568	19,102	6,743	5,259	5,810	20,039	20,380	20,767	21,141	21,521	21,909
3420 Rental of equipment	7,790	7,515	8,019	6,328	5,559	8,154	8,293	8,450	8,602	8,757	8,915
3510 Insurance premiums	18,874	7,182	15,340	16,690	19,320	8,557	8,814	9,078	9,350	9,631	9,920
3910 Miscellaneous	2,163	-	-	-	-	-	-	-	-	-	-
4110 Professional services	16,058	-	-	23,821	-	-	-	-	-	-	-
4120 Other contractual services	14,514	30,465	17,845	18,620	17,077	21,770	23,771	24,397	25,053	25,740	26,459
4220 Maint office/other equipment	3,817	3,705	5,023	2,705	1,570	2,398	2,439	2,485	2,530	2,575	2,622
4230 Maint bldg & improvement	-	2,430	1,367	-	418	-	-	-	-	-	-
Total Operating	141,741	129,815	103,668	130,482	96,785	137,337	141,643	144,606	147,534	150,538	153,619
Non-Operating & Capital											
6040 Machinery & equipment	-	-	-	3,336	7,327	6,715	6,829	6,959	7,084	7,212	7,341
Total Non-Operating & Capital	-	-	-	3,336	7,327	6,715	6,829	6,959	7,084	7,212	7,341
TOTAL	1,439,108	1,417,956	1,477,034	1,603,698	1,576,225	1,663,174	1,589,681	1,694,357	1,724,242	1,776,229	1,795,390

Items included in 5 year forecast:

1) In addition to several reclassifications of existing attorney positions, the Legal Assistant position is unfunded for FY15.

GENERAL FUND TREND

	5 YR ACTUAL BY OBJECT CODE			5 YR PROJECTION BY OBJECT CODE							
	FY09 Actual	FY10 Actual	FY11 Actual	FY12 Actual	FY13 Actual	FY14 Budget	FY15 Projection	FY16 Projection	FY17 Projection	FY18 Projection	FY19 Projection
760 Information Technology											
Personal Services											
1011 Permanent full-time	1,120,080	1,102,164	970,102	-	-	-	-	-	-	-	-
1013 Temporary full-time		3,917	27,462	-	-	-	-	-	-	-	-
1014 Temporary part-time		5,760	19,441	-	-	-	-	-	-	-	-
1030 Overtime time and a half		-	305	-	-	-	-	-	-	-	-
1150 Longevity	6,367	5,434	-	-	-	-	-	-	-	-	-
2010 Social Security	80,958	80,826	73,554	-	-	-	-	-	-	-	-
2020 Pension	45,412	61,838	106,521	-	-	-	-	-	-	-	-
2021 Disability pension	6,055	5,962	5,724	-	-	-	-	-	-	-	-
2030 Health insurance	71,177	71,779	68,771	-	-	-	-	-	-	-	-
2031 Retirees health insurance	5,588	4,097	3,598	-	-	-	-	-	-	-	-
2040 Life insurance	1,232	1,188	1,085	-	-	-	-	-	-	-	-
2060 Workers compensation	22,371	22,779	24,588	-	-	-	-	-	-	-	-
2150 Meal allowance	36	-	-	-	-	-	-	-	-	-	-
Total Personal Services	1,359,276	1,365,744	1,301,151	-	-	-	-	-	-	-	-
Operating											
3009 Non-capital equipment	124,946	-	9,112	-	-	-	-	-	-	-	-
3010 Materials & supplies	16,767	13,188	2,315	-	-	-	-	-	-	-	-
3018 Computer supplies	20,512	15,768	9,197	-	-	-	-	-	-	-	-
3019 Mat & Supp - ceremonies	221	-	-	-	-	-	-	-	-	-	-
3020 Office supplies	1,800	3,000	1,196	-	-	-	-	-	-	-	-
3110 Telephone	12,552	14,035	10,308	-	-	-	-	-	-	-	-
3120 Postage	35	243	133	-	-	-	-	-	-	-	-
3150 Fuel	310	222	425	-	-	-	-	-	-	-	-
3210 Travel & training	2,536	262	2,423	-	-	-	-	-	-	-	-
3240 Books & Films	79	76	-	-	-	-	-	-	-	-	-
3250 Dues, memberships, & pub.	1,238	2,527	424	-	-	-	-	-	-	-	-
3265 Meals/Foods	-	143	180	-	-	-	-	-	-	-	-
3510 Insurance premiums	15,679	4,537	12,743	-	-	-	-	-	-	-	-
4120 Other contractual services	325,638	380,131	25,836	1,740,951	1,816,000	1,888,640	1,964,186	2,042,753	2,124,463	2,209,442	2,297,819
4210 Fleet variable	235	227	1,226	-	-	-	-	-	-	-	-
4211 Fleet fixed	1,618	1,642	1,688	-	-	-	-	-	-	-	-
4220 Maint office/other equipment	467,745	438,338	453,233	-	-	-	-	-	-	-	-
Total Operating	991,911	874,338	530,439	1,740,951	1,816,000	1,888,640	1,964,186	2,042,753	2,124,463	2,209,442	2,297,819
Non-Operating & Capital											
6040 Machinery & equipment	58,984	48,995	-	-	-	-	-	-	-	-	-
Total Non-Operating & Capital	58,984	48,995	-	-	-	-	-	-	-	-	-
TOTAL	2,410,171	2,289,078	1,831,590	1,740,951	1,816,000	1,888,640	1,964,186	2,042,753	2,124,463	2,209,442	2,297,819

Items included in 5 year forecast:

1) Starting in FY12, IT General Government merged with Gainesville Regional Utilities. There is a memorandum of understanding between the two entities with set amount for FY12, FY13 and FY14 as set above. There is a clause allowing for automatic extensions for up to three years at a maximum of 4% a year. A 4% increase has been projected for FY15 - FY17.

GENERAL FUND TREND

5 YR ACTUAL BY OBJECT CODE

5 YR PROJECTION BY OBJECT CODE

770 Budget & Finance	FY09 Actual	FY10 Actual	FY11 Actual	FY12 Actual	FY13 Actual	FY14 Budget	FY15 Projection	FY16 Projection	FY17 Projection	FY18 Projection	FY19 Projection
Personal Services											
1011 Permanent full-time	1,772,560	1,713,422	1,507,863	1,528,697	1,592,933	1,624,676	1,620,790	1,643,564	1,714,590	1,747,901	1,782,430
1012 Permanent part-time	53,781	53,066	45,116	50,216	48,845	57,420	58,548	59,430	60,615	61,821	63,060
1030 Overtime-One & One Half Rate	9,979	14,345	16,676	25,760	18,125	5,836	20,000	20,000	20,000	20,000	20,000
1150 Longevity	15,382	16,242	16,281	17,166	17,995	17,817	14,504	7,042	7,186	7,328	7,474
2010 Social Security	131,456	128,196	110,800	113,352	116,940	132,977	132,288	134,196	139,756	142,328	144,906
2020 Pension	75,835	102,298	166,615	159,218	190,625	233,246	260,728	285,568	307,989	318,082	328,437
2021 Disability pension	10,745	10,458	8,847	5,003	5,160	5,489	5,424	5,514	5,748	5,844	5,994
2030 Health insurance	150,000	161,029	154,721	151,732	161,753	185,529	189,324	200,160	219,330	232,128	245,631
2031 Retirees health insurance	9,195	6,701	5,906	7,128	7,339	7,760	7,728	8,067	8,067	8,262	8,442
2040 Life insurance	2,788	2,688	2,323	2,285	2,328	3,588	3,588	3,588	3,696	3,723	3,732
2060 Workers compensation	38,853	37,380	32,358	32,181	33,105	34,920	34,752	36,042	36,765	37,470	38,211
2150 Meal allowance	48	-	-	-	-	-	-	-	-	-	-
Total Personal Services	2,270,622	2,245,825	2,067,505	2,092,738	2,195,150	2,309,258	2,347,674	2,402,886	2,523,742	2,584,887	2,648,317
Operating											
3009 Non-capital equipment	7,244	2,110	1,918	7,945	8,421	8,450	8,594	8,757	8,915	9,075	9,238
3010 Materials & supplies	23,642	17,111	15,068	16,324	21,372	19,085	19,409	19,778	20,134	20,497	20,866
3019 Mat & Supp - ceremonies	564	551	59	285	231	400	407	415	422	430	437
3020 Office supplies	19,171	15,199	17,098	17,518	12,658	18,445	18,759	19,115	19,459	19,809	20,166
3030 Printing & binding	17,001	14,956	10,019	7,512	3,431	15,800	16,069	16,374	16,669	16,969	17,274
3110 Telephone	3,402	3,545	2,403	3,549	2,990	3,220	3,275	3,337	3,458	3,520	3,520
3120 Postage	17,536	25,996	22,747	23,857	22,704	24,465	24,881	25,354	25,810	26,275	26,748
3121 Property Tax	2,095	2,238	212	-	369	2,000	375	382	389	396	403
3130 Advertising	3,485	3,485	3,946	1,413	1,527	4,000	1,553	1,583	1,611	1,640	1,670
3150 Fuel	1,623	1,586	1,974	3,293	3,273	3,339	3,405	3,474	3,543	3,614	3,686
3210 Travel & training	12,363	12,726	7,236	16,958	11,360	18,795	19,115	19,478	19,828	20,185	20,549
3240 Books & Films	153	-	272	(10)	45	400	407	415	422	430	437
3250 Dues, memberships, & pub.	13,163	8,754	8,443	8,153	7,743	11,364	11,557	11,777	11,989	12,205	12,424
3265 Meals/Food	-	608	653	335	375	650	661	674	686	698	711
3420 Rental of equipment	10,696	11,643	13,295	13,308	9,276	10,900	11,085	11,296	11,499	11,706	11,917
3510 Insurance premiums	53,971	29,949	43,866	47,727	55,249	24,469	25,203	25,959	26,738	27,540	28,366
3550 Agency Fees	-	-	-	10	-	-	-	-	-	-	-
3910 Miscellaneous	3,122	3,860	-	-	-	-	-	-	-	-	-
4102 Credit Card Charges	22,715	29,863	22,542	27,438	17,180	30,000	30,510	31,090	31,649	32,219	32,799
4110 Professional Services	108,477	114,195	107,431	112,859	117,524	113,955	119,522	121,793	127,069	132,496	138,077
4120 Other contractual services	74,792	85,806	73,819	119,062	84,231	62,960	85,663	88,328	92,099	97,159	103,614
4210 Fleet variable	2,232	1,468	1,330	582	2,521	1,760	2,571	2,623	2,675	2,729	2,783
4211 Fleet fixed	1,197	1,215	1,249	1,249	1,268	1,199	1,306	1,326	1,346	1,366	1,386
4220 Maint office/other equipment	34,748	23,186	5,625	4,067	545	7,190	7,312	7,451	7,585	7,722	7,861
4230 Maintenance Bldg and Improv	-	-	1,242	-	-	-	-	-	-	-	-
4300 Inventory Purchases	-	(76)	-	(153)	-	-	-	-	-	-	-
Total Operating	433,392	409,974	362,449	433,281	384,544	382,846	411,639	420,779	433,934	448,618	464,932
Non-Operating & Capital											
6040 Machinery & equipment	62,874	18,649	18,142	-	-	-	-	-	-	-	-
Total Non-Operating & Capital	62,874	18,649	18,142	-	-	-	-	-	-	-	-
TOTAL	2,766,888	2,674,449	2,448,095	2,526,019	2,579,694	2,692,104	2,759,313	2,823,665	2,957,676	3,033,505	3,113,249

Items included in 5 year forecast:

1) To meet service level demands associated with the increasing number and complexity of grants, Budget & Finance is requesting an additional Grants Program Specialist to begin in FY17.

GENERAL FUND TREND

5 YR ACTUAL BY OBJECT CODE

5 YR PROJECTION BY OBJECT CODE

780 Equal Opportunity	5 YR ACTUAL BY OBJECT CODE					5 YR PROJECTION BY OBJECT CODE					
	FY09 Actual	FY10 Actual	FY11 Actual	FY12 Actual	FY13 Actual	FY14 Budget	FY15 Projection	FY16 Projection	FY17 Projection	FY18 Projection	FY19 Projection
Personal Services											
1011 Permanent full-time	335,328	335,980	317,406	307,216	332,111	322,512	372,147	377,694	385,194	392,853	400,670
1012 Permanent part-time	-	-	-	1,731	-	123,789	49,560	50,298	51,318	52,350	53,382
1013 Temporary Full Time	-	-	-	24,417	3,236	-	-	-	-	-	-
1014 Temporary part-time	-	-	3,042	29,207	48,689	-	-	-	-	-	-
1017 Interns	4,840	3,545	26	5,500	1,637	3,950	4,029	4,110	4,233	4,360	4,491
1030 Overtime	-	135	-	-	-	-	-	-	-	-	-
2010 Social Security	25,828	24,878	23,107	26,965	28,076	35,148	33,348	33,870	34,400	34,961	35,522
2020 Pension	19,323	23,594	34,657	32,716	38,735	61,452	62,064	64,734	68,088	70,269	72,546
2021 Disability pension	1,914	1,951	1,875	1,038	1,107	1,566	1,488	1,506	1,521	1,560	1,599
2030 Health insurance	18,984	28,076	29,746	23,148	30,485	39,594	43,719	46,251	48,966	51,870	54,936
2031 Retirees health insurance	1,698	1,261	1,202	1,372	1,470	2,010	1,908	1,944	1,974	2,025	2,067
2040 Life insurance	1,047	409	416	369	367	789	744	762	768	768	768
2060 Workers compensation	6,540	6,807	6,936	7,026	7,437	9,090	8,628	8,736	8,916	9,099	9,279
2080 Car allowance	5,563	4,819	5,415	5,415	5,415	5,400	5,400	5,400	5,400	5,400	5,400
Total Personal Services	421,065	431,455	423,826	466,121	498,765	605,300	583,035	595,305	610,778	625,515	640,663
Operating											
3009 Non-capital equipment	5,454	10,421	1,374	593	-	1,000	-	-	-	-	-
3010 Materials & supplies	1,007	3,257	1,091	3,102	2,365	4,158	2,405	2,451	2,495	2,540	2,586
3019 Mat & Supl - Ceremonies	-	-	2,827	2,082	1,097	2,000	1,116	1,137	1,157	1,178	1,200
3020 Office supplies	11,025	13,624	11,196	6,179	6,950	11,200	7,068	7,202	7,332	7,464	7,598
3030 Printing & binding	6,090	4,043	2,967	10,014	9,770	3,500	9,936	9,246	8,533	7,808	7,069
3110 Telephone	1,872	3,526	1,887	1,955	1,720	2,200	1,749	1,782	1,815	1,847	1,880
3120 Postage	2,030	1,841	2,705	1,943	2,377	2,700	2,417	2,463	2,507	2,552	2,598
3130 Advertisement	10,435	6,453	4,664	10,425	9,228	6,000	9,385	9,564	9,736	9,911	10,089
3209 Diversity recruitment	4,768	4,338	1,830	3,199	4,050	4,500	4,577	4,663	4,747	4,833	4,920
3210 Travel & training	8,069	12,700	16,298	9,139	4,551	10,000	4,628	4,716	4,801	4,887	4,975
3240 Books & Films	302	327	46	-	-	350	-	-	-	-	-
3250 Dues, memberships, & pub.	5,047	2,722	1,600	1,750	1,320	3,000	1,342	1,368	1,393	1,418	1,443
3260 Employee Training	-	-	2,158	5,178	12,315	5,867	12,524	1,993	12,750	2,029	12,979
3420 Rental of equipment	-	-	687	5,474	5,677	1,000	5,774	5,883	5,989	6,097	6,207
3510 Insurance premiums	3,829	673	3,113	3,387	3,921	1,736	1,788	1,842	1,897	1,954	2,012
3910 Miscellaneous	5,678	-	750	750	-	-	-	-	-	-	-
3920 Workshops/Conferences	200	1,678	10,177	5,384	4,790	10,500	4,871	4,964	5,053	5,144	5,237
4110 Professional services	6,757	13,819	5,055	1,820	4,968	11,000	5,052	5,148	5,241	5,335	5,431
4120 Other contractual services	2,324	21,279	9,636	2,455	6,018	10,000	6,121	6,237	6,349	6,463	6,580
4220 Maint office/other equipment	721	-	286	-	-	-	-	-	-	-	-
Total Operating	75,608	100,701	80,347	74,829	81,116	90,711	80,753	70,659	81,795	71,460	82,804
Non-Operating & Capital											
6020 Buildings	-	-	-	-	725	-	-	-	-	-	-
8200 Aid to Private Organizations	-	-	-	200	550	-	200	200	200	200	200
8900 Other Grants and Aids	-	-	-	12,000	8,500	-	1,670	11,210	3,499	12,066	5,192
Total Non-Operating & Capital	-	-	-	12,200	9,775	-	1,870	11,410	3,699	12,266	5,392
TOTAL	496,673	532,156	504,173	553,150	589,657	696,011	665,658	677,374	696,272	709,241	728,859

GENERAL FUND TREND

5 YR ACTUAL BY OBJECT CODE

5 YR PROJECTION BY OBJECT CODE

	FY09	FY10	FY11	FY12	FY13	FY14	FY15	FY16	FY17	FY18	FY19
	Actual	Actual	Actual	Actual	Actual	Budget	Projection	Projection	Projection	Projection	Projection
800 Public Works											
Personal Services											
1011 Permanent full-time	3,134,636	3,091,548	2,863,610	3,140,803	3,177,005	3,521,032	3,507,818	3,556,207	3,651,163	3,721,605	3,793,478
1012 Permanent part-time	56,364	55,542	51,193	66,539	62,310	49,521	60,864	61,764	63,009	64,260	65,553
1013 Temporary full-time	21,041	18,587	16,074	7,947	6,650	-	6,783	6,783	6,987	7,197	7,412
1014 Temporary part-time	18,342	274	2,412	7,680	6,659	113,211	6,792	6,792	6,996	7,206	7,422
1017 Interns	7,342	5,623	19,863	33,938	7,822	10,590	7,979	8,138	8,382	8,634	8,893
1030 Overtime	57,623	45,576	45,472	58,963	45,895	53,550	46,813	47,749	49,181	50,657	52,177
1130 Special assignment	5,599	-	3,031	1,523	646	-	659	672	692	713	734
1150 Longevity	65,739	59,819	44,365	40,133	37,441	39,442	34,665	36,697	30,207	24,232	24,717
2010 Social Security	244,037	234,977	216,787	238,952	239,481	285,736	283,567	287,590	295,054	300,591	306,387
2020 Pension	132,952	174,873	320,632	335,127	379,531	501,452	544,116	570,453	608,054	629,023	650,545
2021 Disability pension	18,090	17,400	16,484	10,149	9,912	11,928	11,916	12,096	12,466	12,719	13,012
2030 Health insurance	281,400	307,742	329,705	329,001	326,387	451,533	468,561	495,747	532,569	564,129	597,377
2031 Retirees health insurance	16,549	12,032	11,198	14,482	14,574	16,580	16,356	16,590	17,023	17,409	17,702
2040 Life insurance	5,430	5,247	5,042	5,325	5,220	9,189	9,276	9,276	9,384	9,384	9,420
2060 Workers compensation	71,163	70,089	67,866	70,086	74,680	74,851	74,352	75,468	77,495	79,081	80,538
2150 Meal allowance	72	195	232	117	153	-	156	159	164	169	174
Total Personal Services	4,136,379	4,099,523	4,013,967	4,360,763	4,394,368	5,138,615	5,080,673	5,192,182	5,368,826	5,497,008	5,635,541
Operating											
3009 Non-capital equipment	20,004	81,674	45,970	40,794	72,209	50,370	73,436	74,832	76,179	77,550	78,946
3010 Materials & supplies	210,605	269,727	292,034	357,578	341,809	428,863	373,620	380,718	387,571	394,548	401,649
3012 Traffic signals - mat & supp	24,146	55,451	50,748	61,923	55,113	59,875	56,215	57,340	59,060	60,832	62,656
3013 Traf. Sign - mat & supp.	62,115	81,269	77,384	85,226	72,287	72,955	73,732	75,207	77,463	79,787	82,181
3020 Office supplies	4,920	6,477	6,069	5,523	6,316	8,840	6,423	6,545	6,663	6,783	6,905
3030 Printing & binding	11,157	9,425	14,533	10,221	11,155	16,315	11,345	11,561	11,769	11,981	12,196
3040 Uniform purchase	17,844	13,946	18,604	16,316	18,250	21,370	18,560	18,913	19,254	19,600	19,953
3110 Telephone	89,313	117,622	65,643	55,274	58,810	54,321	59,810	60,946	62,044	63,160	64,287
3115 TRS access charge	34,487	35,222	40,632	33,233	31,480	36,856	32,888	35,824	39,024	42,504	46,304
3120 Postage	1,990	1,366	1,527	2,031	3,953	1,625	4,020	4,097	4,171	4,246	4,322
3121 Property Tax	7,376	5,128	6,881	4,662	4,548	6,640	6,640	6,640	6,640	6,640	6,640
3130 Advertisement	2,015	2,776	6,241	8,144	8,854	5,620	9,004	9,175	9,341	9,509	9,680
3140 Utilities	2,754,344	2,628,456	3,190,881	2,843,011	2,861,709	3,283,679	3,290,965	3,455,514	3,628,289	3,809,704	4,000,189
3150 Fuel	119,828	134,514	176,756	205,021	201,764	205,799	209,915	214,113	218,395	222,763	227,219
3200 Local travel	-	28	-	-	-	-	-	-	-	-	-
3210 Travel & training	12,106	11,903	18,270	27,322	21,724	33,635	22,093	22,513	22,918	23,331	23,751
3230 Safety awards	5,575	4,302	7,171	4,675	4,646	6,905	4,725	4,815	4,901	4,990	5,079
3240 Books & Films	775	1,528	1,052	463	582	1,385	592	603	614	625	636
3250 Dues, memberships, & pub.	21,202	21,754	26,049	21,784	22,459	22,090	22,840	23,274	23,693	24,120	24,554
3281 Recording Fees - Civil Citation	-	-	-	(42)	543	-	552	563	573	583	594
3420 Rental of equipment	1,603	2,230	2,684	1,871	2,821	1,000	2,869	2,923	2,976	3,029	3,084
3510 Insurance premiums	351,952	256,179	286,055	311,233	360,285	159,564	164,351	169,281	174,360	179,591	184,978
3910 Miscellaneous	301	-	-	-	-	-	-	-	-	-	-
4110 Professional services	56,733	20,988	71,293	265,051	67,221	65,322	68,364	69,663	78,417	79,829	81,265
4111 External Legal Services	-	-	-	-	3,179	-	3,233	3,294	3,353	3,414	3,475
4120 Other contractual services	100,860	88,676	82,502	90,099	89,956	118,097	213,485	258,541	262,328	263,195	267,049
4125 Manpower (temporary help)	-	50,575	100,724	74,593	118,682	110,318	121,056	123,477	127,181	130,997	134,927
4152 Hazmat compliance	-	-	-	-	-	3,000	-	-	-	-	-
4210 Fleet variable	200,629	179,316	214,573	231,826	256,150	228,842	261,273	266,499	271,829	277,265	282,811
4211 Fleet fixed	243,872	260,995	311,566	287,475	348,124	316,936	329,332	334,272	339,286	344,375	349,541
4220 Maint. - office equipment	1,410	2,856	5,036	1,436	603	7,200	613	625	636	648	659
4230 Maint - buildings & imp.	8,322	15,543	8,536	13,211	4,211	22,787	4,283	4,364	4,443	4,522	4,604
Total Operating	4,365,484	4,359,924	5,129,415	5,059,955	5,049,442	5,350,209	5,446,236	5,696,132	5,923,369	6,150,123	6,390,145

GENERAL FUND TREND

	5 YR ACTUAL BY OBJECT CODE					5 YR PROJECTION BY OBJECT CODE					
	FY09 Actual	FY10 Actual	FY11 Actual	FY12 Actual	FY13 Actual	FY14 Budget	FY15 Projection	FY16 Projection	FY17 Projection	FY18 Projection	FY19 Projection
800 Public Works											
Personal Services											
Non-Operating & Capital											
6040 Machinery & equipment	17,578	-	-	-	-	10,000	-	-	-	-	-
9934 Trans-Debt service CIRB	-	155,750	22,525	20,222	20,525	20,936	20,525	20,525	20,525	20,525	20,525
Total Non-Operating & Capital	17,578	155,750	22,525	20,222	20,525	30,936	20,525	20,525	20,525	20,525	20,525
TOTAL	8,519,441	8,615,198	9,165,907	9,440,939	9,464,335	10,519,760	10,547,434	10,908,839	11,312,720	11,667,656	12,046,211

Items included in 5 year forecast:

The development of National Standards related to new sign requirements requires the department to request an increase of their Traffic Signs & Marking Technicians. An increase of 1.0 FTE is planned in FY17.

- 1) Beginning FY15, increase for the Lambda Fiber Optics Annual Fee for the Tower Agreement (\$8k); increase for replacement of banners every 2 years transfer from CRA (\$9k); median maintenance (\$85k); and LED Streetlight maintenance (\$20k). Beginning FY16, increase for maintenance of banners every year transfer from CRA (\$5k); sidewalk maintenance transfer from CRA (\$45k).

GENERAL FUND TREND

5 YR ACTUAL BY OBJECT CODE

5 YR PROJECTION BY OBJECT CODE

	FY09	FY10	FY11	FY12	FY13	FY14	FY15	FY16	FY17	FY18	FY19
810 Police	Actual	Actual	Actual	Actual	Actual	Budget	Projection	Projection	Projection	Projection	Projection
Personal Services											
1011 Permanent full-time	17,534,388	18,049,934	17,907,123	18,063,362	18,548,739	19,000,307	19,198,053	19,490,371	19,972,153	20,380,212	20,789,497
1013 Temporary full-time				19,067	14,831	-					
1014 Temporary part-time	125,166	47,411	92,662	13,677	62,297	45,629	45,629	46,541	47,937	49,376	50,857
1017 Interns	9,845	13,949	68	-	-	1,997	-	-	-	-	-
1021 School crossing guard	191,654	203,202	227,789	261,073	279,850	230,354	285,447	291,156	299,891	308,887	318,154
1022 Cadet I/II Pay				58,772	49,166	71,580	50,149	51,152	52,687	54,267	55,895
1030 Overtime	1,059,345	719,543	738,400	857,361	888,496	752,018	767,058	782,400	805,872	830,048	854,949
1130 Special assignment	6,574	14,665	14,534	14,328	11,356	14,980	11,583	11,815	12,169	12,534	12,910
1150 Longevity	207,144	199,784	180,756	166,029	150,345	164,752	146,610	118,977	103,821	68,966	65,742
1160 College incentive - police	344,370	336,623	334,759	341,838	345,375	327,660	319,740	319,740	319,740	319,740	319,740
1340 Expert witness	176,007	220,062	256,118	234,062	294,344	243,038	270,231	275,635	283,904	292,421	301,194
1420 Police special pay	12,007	12,024	13,643	13,272	14,093	13,981	14,375	14,662	15,102	15,555	16,022
2010 Social Security	1,442,341	1,447,340	1,436,250	1,449,246	1,535,588	1,624,522	1,521,034	1,543,030	1,579,804	1,610,746	1,642,333
2020 Pension	920,083	1,111,129	1,661,720	2,061,486	2,531,827	2,760,077	3,029,460	3,287,946	3,572,868	3,838,101	4,144,374
2021 Disability pension	15,580	14,067	13,528	8,068	7,830	9,471	9,576	9,765	10,008	10,185	10,395
2030 Health insurance	1,422,962	1,574,152	1,682,289	1,662,273	1,707,455	1,982,457	2,108,001	2,228,211	2,371,866	2,510,457	2,656,776
2031 Retirees health insurance	97,703	75,588	76,739	88,523	92,674	92,027	87,540	88,926	90,960	92,787	94,650
2040 Life insurance	24,856	24,887	24,375	24,782	24,643	39,636	39,744	39,744	39,960	39,960	39,960
2060 Workers compensation	376,954	381,971	391,634	392,396	378,151	390,558	390,984	397,491	407,283	415,284	423,603
2110 Dry cleaning	164,325	182,593	87,460	570	375,324	174,955	382,831	390,487	402,202	414,268	426,696
2120 Clothing allowance	92,624	50,949	49,577	113	110,652	62,066	112,865	115,123	118,576	122,134	125,798
2150 Meal allowance	1,150	41	-	76	-	-	-	-	-	-	-
Total Personal Services	24,225,078	24,679,912	25,189,423	25,730,374	27,423,035	28,002,065	28,790,910	29,503,172	30,506,803	31,385,928	32,349,545
Operating											
3009 Non-capital equipment	67,577	155,684	19,651	39,531	5,639	66,862	67,999	69,291	70,538	71,808	73,100
3010 Materials & supplies	286,226	246,097	316,159	257,772	230,131	276,211	280,907	286,244	291,396	296,641	301,981
3019 Mat & supp. - ceremonies	585	600	90	74	-	7,874	611	622	634	645	657
3020 Office supplies	40,437	42,248	46,675	37,650	35,837	46,753	47,548	48,451	49,323	50,211	51,115
3030 Printing & binding	20,951	18,528	17,597	16,897	16,897	15,243	17,184	17,511	17,826	18,147	18,473
3040 Uniform purchase	82,392	95,306	111,991	131,114	59,770	116,675	118,658	120,913	123,089	125,305	127,561
3110 Telephone	135,779	121,333	85,875	107,465	108,015	117,891	194,851	198,553	202,127	205,765	209,469
3115 TRS access charge	225,975	161,498	248,880	214,488	212,531	164,517	244,485	266,317	290,100	316,005	344,225
3120 Postage	10,755	15,051	8,794	5,757	11,600	14,988	11,797	12,021	12,237	12,458	12,682
3140 Utilities	243,612	237,365	215,431	139,497	162,757	161,119	272,970	286,618	300,949	315,997	331,796
3150 Fuel	572,271	728,678	882,281	924,955	904,576	922,667	941,121	959,943	979,142	998,725	1,018,699
3195 Assessment centers	1,855	59,903	19,000	-	19,185	19,185	-	19,550	-	19,901	-
3210 Travel & training	97,640	109,312	109,312	116,575	123,733	118,559	125,837	128,228	130,536	132,885	135,277
3240 Books & Films	333	-	14	108	363	3,935	369	376	383	389	396
3250 Dues, memberships, & pub.	4,555	5,044	3,774	2,450	2,139	5,341	5,432	5,535	5,635	5,736	5,839
3270 Police recruitment	27,932	6,255	4,645	1,157	-	6,994	7,113	7,248	7,379	7,511	7,647
3420 Rental of equipment	36,184	32,098	24,465	21,312	21,084	26,189	21,442	21,849	22,243	22,643	23,051
3510 Insurance premiums	1,061,875	713,598	863,058	939,023	1,087,018	481,422	495,865	510,741	526,063	541,845	558,100
3910 Miscellaneous	4,118	2,700	-	-	-	-	-	-	-	-	-
3940 Lease Expense	-	-	-	-	-	12,295	12,504	12,742	12,971	13,204	13,442
4102 Credit Card Charges	-	-	-	-	-	17,267	17,561	17,894	18,216	18,544	18,878
4110 Professional services	26,869	93,845	27,368	21,461	36,689	27,819	37,313	38,022	38,706	39,403	40,112
4120 Other contractual services	217,075	120,222	182,579	254,302	284,092	202,118	288,922	294,411	299,710	305,105	310,597
4210 Fleet variable	803,751	614,606	539,731	593,895	633,530	542,578	659,124	672,307	685,753	699,468	713,458
4211 Fleet fixed	870,560	890,785	968,511	1,064,771	1,117,728	1,132,340	1,221,717	1,240,043	1,258,643	1,277,523	1,296,686
4220 Maint. - office equipment	255,751	292,193	293,569	210,605	236,306	312,050	240,323	244,889	249,297	253,784	258,352
4230 Maint - buildings & imp.	12,901	8,302	8,119	3,355	57,817	15,770	16,038	16,343	16,637	16,936	17,241
Total Operating	5,107,959	4,661,940	4,991,461	5,104,914	5,348,251	4,834,662	5,347,689	5,496,662	5,609,533	5,766,587	5,888,834

GENERAL FUND TREND

810 Police	5 YR ACTUAL BY OBJECT CODE					5 YR PROJECTION BY OBJECT CODE					
	FY09 Actual	FY10 Actual	FY11 Actual	FY12 Actual	FY13 Actual	FY14 Budget	FY15 Projection	FY16 Projection	FY17 Projection	FY18 Projection	FY19 Projection
Personal Services											
Non-Operating & Capital											
6040 Machinery & equipment	36,070	-	-	-	-	-	-	-	-	-	-
8100 Aid to Govt Svcs. (JAC)	90,000	67,500	90,000	82,500	90,000	90,000	90,000	90,000	90,000	90,000	90,000
9869 Siemens Energy Mgt	87,393	87,393	101,393	101,393	101,393	101,393	101,393	101,393	101,393	101,393	-
Total Non-Operating & Capital	213,463	154,893	191,393	183,893	191,393	191,393	191,393	191,393	191,393	191,393	90,000
TOTAL	29,546,500	29,496,744	30,372,277	31,019,181	32,962,660	33,028,120	34,329,993	35,191,227	36,307,728	37,343,908	38,328,379

Items included in 5 year forecast:

- 1) An additional Latent Fingerprint Examiner starting in FY15 has been added to this forecast.
- 2) Additional increases have been appropriated for temporary staff, school crossing guards, overtime and expert witness budgets to more closely align their budgets with previous years' actual costs and projected trends.

GENERAL FUND TREND

	5 YR ACTUAL BY OBJECT CODE					5 YR PROJECTION BY OBJECT CODE					
	FY09 Actual	FY10 Actual	FY11 Actual	FY12 Actual	FY13 Actual	FY14 Budget	FY15 Projection	FY16 Projection	FY17 Projection	FY18 Projection	FY19 Projection
820 Fire-Rescue											
Personal Services											
Total Operating	1,773,436	1,678,544	1,817,588	1,894,084	2,108,981	1,926,783	1,910,846	1,935,082	1,997,845	2,020,942	2,078,972
Non-Operating & Capital											
6040 Machinery & Equipment	-	9,271	13	24,257	31,790	12,470	12,682	12,923	13,156	13,392	13,633
Total Non-Operating & Capital	-	9,271	13	24,257	31,790	12,470	12,682	12,923	13,156	13,392	13,633
TOTAL	13,665,282	13,980,942	14,354,901	14,685,203	15,401,289	16,125,392	16,397,253	16,777,610	17,285,413	17,801,108	18,311,479

Items included in 5 year forecast:

- 1) The projection includes adding an additional Fire Inspector in FY18 to assist with increasing workload and operational demands.

GENERAL FUND TREND

	5 YR ACTUAL BY OBJECT CODE					5 YR PROJECTION BY OBJECT CODE					
	FY09 Actual	FY10 Actual	FY11 Actual	FY12 Actual	FY13 Actual	FY14 Budget	FY15 Projection	FY16 Projection	FY17 Projection	FY18 Projection	FY19 Projection
830 Combined Communications											
Operating											
4120 Other contractual services	3,553,975	3,752,584	3,419,786	3,746,648	3,705,796	3,724,863	3,788,186	3,860,161	3,929,644	4,000,378	4,072,384
Total Operating	<u>3,553,975</u>	<u>3,752,584</u>	<u>3,419,786</u>	<u>3,746,648</u>	<u>3,705,796</u>	<u>3,724,863</u>	<u>3,788,186</u>	<u>3,860,161</u>	<u>3,929,644</u>	<u>4,000,378</u>	<u>4,072,384</u>
TOTAL	<u>3,553,975</u>	<u>3,752,584</u>	<u>3,419,786</u>	<u>3,746,648</u>	<u>3,705,796</u>	<u>3,724,863</u>	<u>3,788,186</u>	<u>3,860,161</u>	<u>3,929,644</u>	<u>4,000,378</u>	<u>4,072,384</u>

GENERAL FUND TREND

		5 YR ACTUAL BY OBJECT CODE					5 YR PROJECTION BY OBJECT CODE					
		FY09	FY10	FY11	FY12	FY13	FY14	FY15	FY16	FY17	FY18	FY19
		Actual	Actual	Actual	Actual	Actual	Budget	Projection	Projection	Projection	Projection	Projection
840 General Services												
Personal Services												
1011	Permanent full-time	824,680	723,749	739,218	683,589	745,278	754,231	780,645	791,086	883,424	900,196	917,293
1013	Temporary full-time	38,344	37,009	27,878	33,877	26,397	-	-	-	-	-	-
1030	Overtime	15,178	19,041	13,355	15,065	14,552	14,981	-	-	-	-	-
1130	Special assignment	1,163	-	-	-	-	-	-	-	-	-	-
1150	Longevity	9,071	8,095	6,899	7,290	6,226	7,092	3,738	3,908	3,944	3,978	4,014
2010	Social Security	64,894	57,194	56,204	64,512	55,556	63,438	61,890	62,763	69,857	71,134	72,455
2020	Pension	34,184	42,185	80,318	89,061	87,624	109,293	121,956	127,911	147,576	152,343	157,242
2021	Disability pension	4,882	4,330	4,261	2,798	2,372	2,573	2,640	2,676	2,988	3,018	3,078
2030	Health insurance	77,791	90,672	107,501	109,057	104,907	126,822	127,809	135,339	158,574	168,015	177,954
2031	Retirees health insurance	4,201	2,777	2,837	3,814	3,319	3,682	3,564	3,600	4,029	4,074	4,170
2040	Life insurance	1,626	1,476	1,494	1,590	1,489	2,376	2,376	2,376	2,592	2,592	2,592
2060	Workers compensation	18,033	16,311	15,507	15,387	15,585	16,314	16,224	16,404	18,258	18,627	18,990
2150	Meal allowance	-	13	-	-	18	-	-	-	-	-	-
Total Personal Services		1,094,047	1,002,852	1,055,472	1,026,040	1,063,323	1,100,802	1,120,842	1,146,063	1,291,242	1,323,977	1,357,788
Operating												
3010	Materials & supplies	40,553	43,766	50,038	56,135	59,430	50,029	60,441	61,589	62,698	63,826	64,975
3011	Energy Management Supplies	45,444	-	-	-	-	1,439	1,463	1,491	1,518	1,545	1,573
3017	Operational Supplies	28,760	21,853	49,132	24,158	30,992	28,776	29,265	29,821	30,358	30,904	31,461
3020	Office supplies	1,564	1,671	1,250	872	828	1,498	1,523	1,552	1,580	1,609	1,638
3030	Printing & binding	-	50	-	55	150	100	102	104	105	107	109
3040	Uniform purchase	4,553	3,987	4,368	4,409	3,997	4,556	4,633	4,721	4,806	4,893	4,981
3110	Telephone	11,925	12,202	8,584	8,916	8,255	10,385	10,562	10,762	10,956	11,153	11,354
3115	TRS access charge	1,145	-	-	-	-	581	320	326	332	338	344
3120	Postage	85	37	31	26	82	50	51	52	53	54	55
3140	Utilities	449,781	557,777	559,191	426,985	447,093	493,167	514,157	539,865	566,858	595,201	624,961
3150	Fuel	16,619	18,764	25,689	31,967	31,325	31,952	32,591	33,243	33,907	34,586	35,277
3200	Local Travel	638	628	5	85	173	-	175	179	182	185	189
3210	Travel & training	640	72	1,475	1,595	1,306	2,591	2,635	2,685	2,733	2,783	2,833
3240	Books & Films	-	-	-	-	-	480	488	497	506	516	525
3250	Dues, memberships, & pub.	-	142	15	212	252	480	488	497	506	516	525
3265	Meals/Food	-	117	459	161	145	519	528	538	548	557	567
3420	Rental of equipment	319	270	1,116	-	1,099	1,099	1,118	1,139	1,159	1,180	1,202
3510	Insurance premiums	36,320	22,764	29,520	32,118	37,180	16,466	16,960	17,469	17,993	18,533	19,089
4110	Professional services	-	-	-	-	40,604	54,780	55,711	56,770	57,792	58,832	59,891
4120	Other contractual services	165,289	237,254	138,273	173,593	174,583	180,510	183,579	187,067	190,434	193,862	197,351
4152	Hazmat compliance	-	408	472	832	538	400	547	557	567	577	588
4210	Fleet variable	19,693	14,449	12,377	15,026	17,665	12,634	12,887	13,144	13,407	13,675	13,949
4211	Fleet fixed	26,118	26,510	24,183	26,791	29,243	29,784	32,457	32,944	33,438	33,939	34,449
4220	Maint. - office equipment	1,510	296	7	318	-	299	304	310	315	321	327
4230	Maint - buildings & imp.	44,283	57,020	50,836	50,906	23,213	39,606	40,279	41,045	41,783	42,536	43,301
4300	Inventory Purchases	4,442	(6,224)	-	-	(2,349)	-	-	-	-	-	-
Total Operating		899,681	1,013,812	957,021	855,159	904,703	962,181	1,003,264	1,038,368	1,074,537	1,112,228	1,151,513
Non-Operating & Capital												
6020	Buildings	-	-	-	-	-	-	-	-	-	-	-
6030	Improvements other than bldgs	129,085	1,860	-	-	-	-	-	-	-	-	-
6040	Machinery & equipment	1,100	-	-	-	100	-	-	-	-	-	-
9869	T/T - Fund 233	14,000	14,000	14,000	14,000	14,000	14,000	14,000	14,000	14,000	14,000	14,000
9923	T/T - FY 2010 Debt Svcs Fund	-	93,000	93,000	93,000	93,000	93,000	93,000	93,000	93,000	93,000	93,000
Total Non-Operating & Capital		144,185	108,860	107,000	107,000	107,100	107,000	107,000	107,000	107,000	107,000	93,000
TOTAL		2,137,913	2,125,524	2,119,493	1,988,199	2,075,127	2,169,983	2,231,106	2,291,431	2,472,779	2,543,205	2,602,301

GENERAL FUND TREND

	5 YR ACTUAL BY OBJECT CODE					5 YR PROJECTION BY OBJECT CODE					
	FY09 Actual	FY10 Actual	FY11 Actual	FY12 Actual	FY13 Actual	FY14 Budget	FY15 Projection	FY16 Projection	FY17 Projection	FY18 Projection	FY19 Projection
840 General Services											
Personal Services											

Items included in 5 year forecast:

Over the forecast period, there is the potential that there will be several buildings added to the City's inventory list, thus increasing the City's maintenance responsibilities. In order to properly service these additional facilities, an additional electrician and carpenter are reflected in this projection starting in FY17.

GENERAL FUND TREND

	5 YR ACTUAL BY OBJECT CODE					5 YR PROJECTION BY OBJECT CODE					
	FY09 Actual	FY10 Actual	FY11 Actual	FY12 Actual	FY13 Actual	FY14 Budget	FY15 Projection	FY16 Projection	FY17 Projection	FY18 Projection	FY19 Projection
850 Parks, Rec & Cultural Affairs	-	8,130	-	-	-	-	-	-	-	-	-
Personal Services											
9970 Misc Spec Rev Fund											
Total Non-Operating & Capital	202,420	191,801	172,034	206,910	176,114	192,844	192,844	192,844	192,844	192,844	192,844
TOTAL	7,481,201	7,084,660	6,649,281	6,903,341	7,138,733	7,038,264	7,408,642	7,836,073	8,352,794	8,864,906	9,336,716

Items included in 5 year forecast:

- 1) Through the forecast period, PRCA's responsibilities are anticipated to expand in several areas due to capital projects funded by CRA being transferred to operating departments for maintenance and the projects funded by Wild Spaces Public Places will have their maintenance and/or operational costs funded by the department.

GENERAL FUND TREND

5 YR ACTUAL BY OBJECT CODE

5 YR PROJECTION BY OBJECT CODE

900 Human Resources	5 YR ACTUAL BY OBJECT CODE					5 YR PROJECTION BY OBJECT CODE					
	FY09 Actual	FY10 Actual	FY11 Actual	FY12 Budget	FY13 Actual	FY14 Projection	FY15 Projection	FY16 Projection	FY17 Projection	FY18 Projection	FY19 Projection
Personal Services											
1011 Permanent full-time	885,386	813,457	723,615	727,135	775,288	793,993	833,091	845,423	862,166	879,164	896,733
1013 Temporary full-time	17,215	-	-	16,304	3,795	-	3,871	3,948	4,067	4,189	4,314
1017 Interns	1,811	122	-	-	-	-	-	-	-	-	-
1030 Overtime	1,135	294	111	274	105	-	108	110	113	116	120
1150 Longevity	2,272	2,607	2,901	2,929	2,983	3,080	3,080	3,142	1,602	-	-
2010 Social Security	65,886	57,583	50,233	52,781	55,732	62,451	65,428	66,415	67,723	69,047	70,444
2020 Pension	35,722	45,286	79,768	74,084	90,916	111,378	126,116	132,103	139,688	152,873	157,794
2021 Disability pension	5,128	4,651	4,238	2,328	2,462	2,595	2,736	2,775	2,809	2,882	2,962
2030 Health insurance	66,528	70,111	73,766	68,096	84,065	91,971	101,104	106,715	112,728	119,148	125,903
2031 Retirees health insurance	4,401	2,971	2,677	3,188	3,420	3,585	3,756	3,814	3,909	3,966	4,052
2040 Life insurance	1,266	1,155	1,049	1,025	1,110	1,728	1,836	1,836	1,836	1,836	1,836
2060 Workers compensation	17,712	17,892	15,000	15,213	16,209	16,347	17,136	17,361	17,706	18,057	18,416
Total Personal Services	1,104,462	1,016,128	953,358	963,357	1,036,086	1,087,128	1,158,261	1,183,642	1,214,347	1,251,278	1,282,574
Operating											
3009 Non-capital equipment	18,223	11,296	-	-	2,578	-	11,390	-	-	-	-
3010 Materials & supplies	36,308	25,361	29,593	29,827	20,825	32,575	21,180	21,582	21,970	22,366	22,768
3019 Mat & supplies - ceremonies	299	-	-	-	-	-	-	-	-	-	-
3020 Office supplies	5,572	6,856	6,575	5,791	9,255	6,994	9,413	9,592	9,764	9,940	10,119
3030 Printing & binding	3,212	13,198	7,763	2,724	3,411	7,494	3,469	3,535	3,598	3,663	3,729
3110 Telephone	4,052	5,151	3,732	5,596	3,602	4,996	3,663	3,733	3,800	3,868	3,938
3120 Postage	696	730	413	410	489	1,000	498	507	516	525	535
3130 Advertisement	20,472	8,948	19,374	12,840	27,693	22,980	28,246	28,811	29,676	30,566	31,483
3190 Recruitment Expense	30,252	25,808	25,411	44,066	35,895	28,524	36,613	37,345	38,465	39,619	40,808
3195 Assessment centers	-	-	5,790	-	5,097	5,328	12,184	5,415	12,513	5,738	12,841
3200 Local Travel	58	-	77	-	-	100	-	-	-	-	-
3210 Travel & training	6,400	13,739	16,842	17,279	5,856	17,046	17,336	17,665	17,983	18,307	18,636
3240 Books & Films	1,685	1,684	1,207	3,129	807	2,887	821	836	851	867	882
3250 Dues, memberships, & pub.	6,199	5,268	6,794	8,656	9,729	8,415	9,895	10,083	10,264	10,449	10,637
3260 Employee training	63,304	41,833	37,319	61,095	32,258	37,175	32,806	33,430	34,032	34,644	35,268
3510 Insurance premiums	25,493	13,867	20,720	22,544	26,097	11,558	11,905	12,262	12,630	13,009	13,399
3910 Miscellaneous	2,368	-	-	-	-	-	-	-	-	-	-
4110 Professional services	8,296	54,714	46,150	12,072	29,178	19,966	29,674	30,238	30,782	31,336	31,900
4120 Other contractual services	24,075	17,418	7,670	10,373	10,134	14,888	14,306	14,578	14,841	15,108	15,380
Total Operating	256,964	245,870	235,431	236,402	222,905	221,926	243,398	229,612	241,685	240,005	252,323
TOTAL	1,361,426	1,261,997	1,188,789	1,199,759	1,258,991	1,309,054	1,401,660	1,413,254	1,456,032	1,491,283	1,534,897

Items included in 5 year forecast:

1) To assist in meeting the City's diversity goals, a Diversity Recruiter position has been added in FY15.

GENERAL FUND TREND

920 Risk Management	5 YR ACTUAL BY OBJECT CODE					5 YR PROJECTION BY OBJECT CODE					
	FY09 Actual	FY10 Actual	FY11 Actual	FY12 Actual	FY13 Actual	FY14 Budget	FY15 Projection	FY16 Projection	FY17 Projection	FY18 Projection	FY19 Projection
Personal Services											
1011 Permanent full-time	3,637	4,342	3,301	4,087	4,536	4,866	4,884	4,956	5,061	5,160	5,265
2010 Social Security	264	318	247	305	293	372	372	381	384	393	396
2020 Pension	147	170	367	410	568	705	768	810	849	885	918
2021 Disability pension	21	18	19	13	15	12	12	12	12	21	24
2030 Health insurance	310	308	314	361	604	654	687	723	759	795	840
2031 Retirees health insurance	18	16	12	18	20	24	24	24	24	24	24
2040 Life insurance	6	6	6	6	7	12	12	12	12	12	12
2060 Workers compensation	84	84	84	93	96	96	96	96	105	108	108
Total Personal Services	4,487	5,261	4,351	5,293	6,140	6,741	6,855	7,014	7,206	7,398	7,587
TOTAL	4,487	5,261	4,351	5,293	6,140	6,741	6,855	7,014	7,206	7,398	7,587

GENERAL FUND TREND

	5 YR ACTUAL BY OBJECT CODE					5 YR PROJECTION BY OBJECT CODE					
	FY09	FY10	FY11	FY12	FY13	FY14	FY15	FY16	FY17	FY18	FY19
	Actual	Actual	Actual	Actual	Actual	Budget	Projection	Projection	Projection	Projection	Projection
960 Communications											
Personal Services											
1011 Permanent full-time	237,754	211,073	190,069	211,339	206,366	225,315	286,920	287,820	289,029	290,268	291,543
1013 Temporary full-time	-	-	-	12,016	20,870	-	-	-	-	-	-
1014 Temporary part-time	8,933	8,689	11,684	-	-	-	-	-	-	-	-
1030 Overtime	61	387	110	130	44	-	-	-	-	-	-
2010 Social Security	18,029	15,635	14,106	15,732	16,001	17,220	21,940	22,009	22,102	22,196	22,294
2020 Pension	9,335	11,844	20,947	22,881	25,687	32,808	44,888	46,888	49,433	50,957	52,514
2021 Disability pension	1,340	1,212	1,110	719	695	774	984	987	991	995	1,000
2030 Health insurance	15,233	17,004	16,228	17,257	13,093	17,847	23,956	24,308	24,681	25,077	25,496
2031 Retirees health insurance	1,162	782	709	931	908	999	1,272	1,276	1,281	1,287	1,292
2040 Life insurance	318	280	248	294	263	432	540	540	540	540	540
2060 Workers compensation	4,830	5,136	4,338	4,383	4,386	4,509	5,736	5,754	5,778	5,802	5,828
Total Personal Services	296,995	272,042	259,548	285,682	288,312	299,904	386,236	389,582	393,835	397,122	400,507
Operating											
3009 Non-capital equipment	10,421	5,401	4,673	6,786	1,234	6,500	6,611	6,736	6,857	6,981	7,106
3010 Materials & supplies	4,300	21,363	7,519	13,747	16,175	9,967	10,136	10,329	10,515	10,704	10,897
3019 Materials & supplies-ceremonies	-	-	54	549	-	300	305	311	316	322	328
3020 Office supplies	255	604	1,181	1,043	1,176	4,550	4,627	4,715	4,800	4,887	4,975
3030 Printing & binding	3,815	7,044	5,029	6,937	6,048	8,280	8,421	8,581	8,735	8,892	9,053
3110 Telephone	1,350	1,408	979	1,306	1,104	2,100	2,136	2,176	2,215	2,255	2,296
3120 Postage	1,522	1,006	75	1,362	1,112	1,450	1,475	1,503	1,530	1,557	1,585
3130 Advertisement	1,952	425	949	-	1,492	2,400	2,441	2,487	2,532	2,578	2,624
3210 Travel & training	879	1,574	3,523	1,444	3,895	3,550	3,610	3,679	3,745	3,813	3,881
3240 Books & Films	344	55	59	-	163	2,050	2,085	2,124	2,163	2,202	2,241
3250 Dues, memberships, & pub.	1,488	620	504	1,252	1,524	3,600	3,661	3,731	3,798	3,866	3,936
3265 Meeting Expense	-	44	307	385	424	300	305	311	316	322	328
3510 Insurance premiums	5,040	2,224	4,096	4,457	5,159	2,285	2,354	2,424	2,497	2,572	2,649
3910 Miscellaneous	2,155	67	-	-	-	-	-	-	-	-	-
4110 Professional services	33,469	40,317	34,419	29,912	43,439	41,604	47,311	48,210	49,078	49,961	50,861
4120 Other contractual services	5,306	900	1,080	-	1,744	1,781	22,151	22,572	22,978	23,392	23,813
4220 Maint office/other equipment	750	407	469	314	250	1,450	1,475	1,503	1,530	1,557	1,585
Total Operating	73,046	83,459	64,916	69,494	84,939	92,167	119,103	121,392	123,606	125,861	128,158
TOTAL	370,041	355,501	324,464	355,176	373,252	392,071	505,339	510,974	517,441	522,983	528,665

Items included in 5 year forecast:

1) To continue to improve the quality of the City's website, the Communication's staff are requesting a Web Applications Developer Sr. position.

GENERAL FUND TREND

		5 YR ACTUAL BY OBJECT CODE					5 YR PROJECTION BY OBJECT CODE					
		FY09	FY10	FY11	FY12	FY13	FY14	Budget	FY15	FY16	FY17	FY18
990 Non-Departmental		Actual	Actual	Actual	Actual	Actual		Projection	Projection	Projection	Projection	Projection
Personal Services		-	-	-	-	11,297	-	-	-	-	-	-
1014	Temporary Part Time	-	-	-	-	4,186	-	-	-	-	-	-
1017	Interns	-	-	-	-	1,185	-	-	-	-	-	-
2010	Social Security	-	-	-	-	-	-	-	-	-	-	-
2022	Consolidated Pension	1,254,267	1,180,604	1,182,142	1,177,922	1,170,024	1,233,165	1,205,620	1,205,620	1,205,620	1,205,620	1,205,620
2070	Unemployment Comp	24,285	101,566	63,333	64,530	24,243	54,148	21,905	21,905	22,124	22,343	22,562
Total Personal Services		1,278,552	1,282,170	1,245,475	1,242,451	1,210,936	1,287,313	1,227,306	1,227,525	1,227,744	1,227,963	1,228,182
Operating		2,308	324	-	10	456	-	-	-	-	-	-
3010	Materials & supplies	59	673	-	-	58	-	-	-	-	-	-
3020	Office supplies	1,469	844	-	-	1,170	-	-	-	-	-	-
3030	Printing & binding	953	1,281	18	1,516	6,304	-	-	-	-	-	-
3120	Postage	6,078	9,117	664	1,275	10,234	17,920	17,920	17,920	17,920	17,920	17,920
3130	Advertisement	8,000	6,935	8,896	7,955	7,886	8,043	8,204	8,368	8,536	8,707	8,881
3150	Gasoline (Motor Pool)	-	-	-	302	-	-	-	-	-	-	-
3430	Rental-Building	974	-	-	-	-	21,765	21,765	21,765	21,765	21,765	21,765
3910	Miscellaneous	269,260	814,717	1,015,003	424,392	596,710	763,047	756,234	758,901	761,475	764,095	766,763
4110	Professional services	986,368	1,279,266	1,125,795	1,360,913	994,100	1,283,078	1,505,774	1,389,021	1,424,982	1,613,850	1,499,712
4120	Other contractual services	23,160	18,749	19,580	24,398	19,453	25,965	26,484	27,014	27,554	28,105	28,667
4210	Variable Fleet (Motor Pool)	43,000	43,645	35,531	34,088	35,671	32,768	37,711	38,277	38,851	38,851	38,851
4211	Fixed Fleet (Motor Pool)	591,470	182,993	144,692	76,328	(110,359)	35,000	35,000	35,000	35,000	35,000	35,000
5100	Bad Debts	1,933,099	2,358,544	2,350,178	1,931,177	1,561,683	2,187,586	2,409,092	2,296,266	2,336,063	2,528,293	2,417,559
Total Operating		4,200	2,500	2,500	2,500	2,500	92,500	2,500	2,500	2,500	2,500	2,500
Non-Operating & Capital		42,559	48,900	52,100	93,273	64,225	55,600	45,600	45,600	45,600	45,600	45,600
6010	Land & Land Improvements	15,800	-	-	-	-	-	-	-	-	-	-
8200	Contribution to Outside Agcis	1,504	921	702	1,190	-	1,000	1,000	1,000	1,000	1,000	1,000
8900	Other Grant s& Aids	21,940	17,973	5,002	8,241	16,199	18,765	18,765	18,765	18,765	18,765	18,765
9110	Ccom Contingency	-	-	-	-	-	50,000	-	-	-	-	-
9112	Trans-Retirees Cola	463,000	8,104	-	-	-	51,558	-	-	-	-	-
9117	Personal Ser Adj	-	-	-	-	-	-	-	-	-	-	-
9121	CM Contingency	-	-	-	-	-	-	-	-	-	-	-
9123	Contract Issues	-	-	-	-	-	-	-	-	-	-	-
9852	T/T CDBG (102)	-	-	-	-	-	-	-	-	-	-	-
9856	T/T FFGFC of 1996	-	-	-	-	-	-	-	-	-	-	-
9862	T/T CDBG	-	-	-	-	1,911	-	-	-	-	-	-
9865	T/T Ironwood	360,000	1,693,537	1,001,218	972,149	841,366	864,540	832,450	804,746	783,691	769,707	755,872
9870	T/T Greenspace Acq	425,000	-	-	425,000	-	-	-	-	-	-	-
9884	T/T - Fleet Replacement Fund	63,289	-	-	-	-	-	-	-	-	-	-
9897	T/T-OPEB of 2005	1,922,691	2,011,163	1,952,320	2,129,097	2,158,728	3,124,852	195,533	204,352	214,250	226,379	239,894
9900	T/T Tax Inc 5th Ave	152,155	210,238	187,234	178,333	172,315	192,389	1,029,185	1,084,581	1,146,754	1,222,947	1,307,841
9901	T/T CP/DA	986,800	1,100,343	970,979	918,641	923,520	1,009,438	1,729,068	1,728,169	1,725,356	1,725,631	1,728,781
9902	T/T CIP Rev Bond	1,724,869	1,725,869	1,725,468	1,728,668	1,725,269	1,725,469	686,706	719,038	755,325	799,795	849,344
9905	T/T Tax Inc Downtown	471,391	606,128	551,604	538,185	618,151	675,180	-	-	-	-	-
9910	T/T FFGFC of 2002	784,522	786,741	775,385	480,386	-	-	-	-	-	-	-
9911	T/T POB S2003a	400,675	439,471	403,819	463,537	417,214	452,885	463,809	500,209	539,210	579,944	622,411
9912	T/T POB S2003b	2,933,921	3,093,921	3,263,920	3,438,920	3,618,921	3,808,921	4,008,921	4,213,921	4,428,921	4,649,352	3,102,525
9913	T/T VW Surcharge	231,426	78,376	61,091	81,523	122,652	130,816	130,088	131,402	132,716	134,030	135,343
9916	T/T FFGFC of 2005	402,084	399,675	391,921	394,734	411,934	411,934	411,534	411,746	406,946	411,259	409,259
9917	T/T FFGFC of 2005 Cap Prjts	6,000	-	-	-	-	-	-	-	-	-	-
9919	T/T Fund 416	-	-	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000
9920	T/T Tax Inc Eastside	208,693	244,055	215,144	198,852	186,570	189,855	194,876	208,960	224,768	244,139	265,724
9921	T/T FFGFC of 2007 Cap Prjts.	-	-	7,538	-	-	-	-	-	-	-	-
9922	T/T FFGFC of 2007	117,805	115,405	116,405	114,005	117,873	114,005	116,600	113,975	116,350	113,350	115,350

GENERAL FUND TREND

5 YR ACTUAL BY OBJECT CODE			5 YR PROJECTION BY OBJECT CODE								
990 Non-Departmental	FY09	FY10	FY11	FY12	FY13	FY14	FY15	FY16	FY17	FY18	FY19
	Actual	Actual	Actual	Actual	Actual	Budget	Projection	Projection	Projection	Projection	Projection
Personal Services											
9923 T/T CIRN Note of 2009	-	71,103	222,515	221,888	222,385	226,126	222,247	221,613	220,603	220,641	220,227
9931 T/T ARRA	-	12,463	-	44,021	-	-	-	-	-	-	-
9934 T/T CIRB 2010 debt service	-	22,976	198,695	198,695	218,929	221,232	222,280	219,641	219,864	219,481	222,317
9936 T/T Emergency Fund 120	-	-	5,138	-	-	-	-	-	-	-	-
9937 T/T Dove Incident	-	-	74,431	-	-	-	-	-	-	-	-
9942 T/T Revenue Note 2011A	-	-	-	336,436	429,234	426,219	433,090	429,617	431,029	427,213	433,282
9949 T/T Fed Forfeiture (109)	-	-	-	-	2,280	-	-	-	-	-	-
9951 T/T RTS	-	92,427	-	-	174,114	375,065	378,891	382,717	386,545	390,371	394,197
9952 T/T Revenue refunding 2011	-	-	-	333,280	693,724	690,744	692,528	688,958	690,152	685,992	691,596
9960 T/T Misc Grants	333,374	215,483	1,584	73,247	4,616	-	-	-	-	-	-
9964 Trans-Billable OT (110)	-	-	-	64,000	52,909	-	-	-	-	-	-
9969 T/T FFGFC of 1998	798,294	797,646	794,108	794,108	312,069	238,500	328,500	328,500	328,500	328,500	328,500
9970 T/T-Fund 123	239,754	-	607,438	213,226	6,400	6,400	6,400	6,400	6,400	6,400	6,400
9974 T/T Solid Waste	6,400	6,400	6,400	6,400	50,000	50,000	50,000	50,000	50,000	50,000	50,000
9975 T/T Econ Dev Fund	-	-	-	-	778,000	778,000	750,000	750,000	750,000	750,000	750,000
9980 T/T Gen Cap Proj	383,690	1,089,895	1,668,808	7,818,768	2,659,127	212,574	221,077	229,920	239,117	248,682	258,629
9991 T/T RTS Operating	7,858	7,858	100,785	305,009	-	-	750,000	750,000	750,000	750,000	750,000
9XXX Facilities Replacement Fund	-	-	-	-	-	-	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
9XXX Equipment Replacement Fund	-	-	-	-	-	-	1,606,000	1,606,000	1,606,000	1,606,000	1,606,000
9XXX FY15 Debt Service	-	-	-	-	-	-	16,602,647	16,927,330	17,295,361	17,702,678	16,386,357
Total Non-Operating & Capital	13,509,694	14,899,571	15,414,251	22,626,312	16,904,533	16,269,567	20,239,046	20,451,121	20,859,169	21,458,934	20,032,098
TOTAL	16,721,345	18,540,284	19,009,904	25,799,939	19,677,151	19,744,466	20,239,046	20,451,121	20,859,169	21,458,934	20,032,098

Items included in 5 year forecast:

- 1) A pay study and the employee opinion survey are included in FY15 & 18.
- 2) Ironwood Golf Course transfer includes: \$300,000 10-year payoff, \$360,000 debt svc (paid off in 2012), indirect cost and any assumed annual losses.
- 3) The Regional Transit System transfer includes the increments initiated during the FY14 budget process.
- 4) The tax increment districts estimates are derived from the State's projections at the December 2013 Ad Valorem Estimating Conference.
- 5) The transfer to general capital projects, facilities replacement and equipment replacement funds and the FY15 debt service are in accordance with 13-17 CIP.
- 6) The transfer to Florida Building Enforcement fund is to cover enterprise zone discounts.
- 7) The transfer to the water/wastewater fund is 50% of Surcharge Connection revenue
- 8) The transfer to Miscellaneous Special revenue funds includes: \$200,000 homelessness initiatives, (\$36k Office for Homelessness & \$154k other homelessness programs), \$38,500 for outside legal counsel and \$90,000 for QTIs.
- 9) The transfer for the OPEB Obligation Bond is paid off in FY 14.
- 10) \$93,000 of debt service is budgeted in General Services for the CIRN of 2009.
- 11) The expense for county streetlights includes increases by GRU electric increase assumptions.
- 12) The elections expense has been increased by \$25,000 for additional early voting sites.

STORMWATER MANAGEMENT FUND TREND

	5 YR ACTUAL BY REVENUE/OBJECT CODE					5 YR PROJECTION BY REVENUE/OBJECT CODE					
	FY09 Actual	FY10 Actual	FY11 Actual	FY12 Actual	FY13 Actual	FY14 Amended	FY15 Projection	FY16 Projection	FY17 Projection	FY18 Projection	FY19 Projection
413 Stormwater Fund											
Revenues:											
3830 S.M.U.F. Fees	5,728,268	5,932,010	6,113,217	6,007,352	5,452,089	5,607,608	5,619,051	5,900,004	5,935,404	6,232,174	6,269,567
6006 Investment Income	-	-	-	-	181,657	116,116	116,116	116,116	116,116	116,116	116,116
6008 Unrealized Gain/Loss	-	-	-	-	(15,371)	-	-	-	-	-	-
7201 Miscellaneous Revenues	(1,488)	14,221	-	88,893	31,576	37,485	31,766	31,956	32,148	32,341	32,535
Total Revenues	5,726,780	5,946,231	6,113,217	6,096,244	5,649,951	5,761,209	5,766,933	6,048,076	6,083,668	6,380,631	6,418,218
Expenses:											
Personal Services											
1011 Permanent full-time	2,076,550	1,926,928	1,759,279	1,972,829	2,132,468	2,467,146	2,533,932	2,569,923	2,620,674	2,673,003	2,726,469
1012 Permanent part-time	-	-	-	8,331	10,083	21,234	23,904	24,264	24,753	25,245	25,746
1013 Temporary full-time	92,820	84,424	60,416	3,790	6,651	35,177	6,784	6,919	7,127	7,341	7,561
1014 Temporary part-time	12,295	-	7,389	12,423	10,566	-	10,777	10,993	11,322	11,662	12,012
1017 Interns	1,985	2,033	8,117	5,841	3,381	9,000	3,449	3,517	3,623	3,732	3,844
1030 Overtime-One and One-Half R	35,790	24,389	14,808	18,974	13,481	22,250	13,750	14,025	14,446	14,879	15,326
1130 Special assignment	1,959	3,494	4,259	806	2,384	-	2,432	2,481	2,555	2,632	2,711
1150 Longevity	29,093	25,410	15,625	13,146	16,468	15,734	18,439	19,846	20,242	20,646	21,062
2010 Social Security	162,875	147,152	133,231	141,815	153,955	192,671	195,219	198,018	201,879	205,818	209,794
2020 Retirement	90,758	109,801	202,329	211,302	259,823	346,644	385,176	403,854	427,542	442,521	457,953
2021 Disability pension	12,210	11,039	10,432	6,421	6,800	8,133	8,328	8,472	8,691	8,865	9,030
2030 Health insurance	216,995	226,158	239,369	238,410	260,266	348,387	361,434	382,416	404,118	427,452	452,217
2031 Retirees health insurance	10,787	7,350	6,806	8,735	9,063	11,043	11,304	11,439	11,655	11,865	12,141
2040 Life insurance	3,921	3,551	3,315	3,451	3,834	6,816	6,828	6,828	6,828	6,828	6,846
2060 Workers compensation	46,245	47,019	44,697	45,369	47,208	49,827	51,276	51,888	52,965	54,039	55,101
2150 Meal allowance	861	1,863	951	387	444	-	452	462	475	490	504
Total Personal Services	2,795,143	2,620,610	2,511,023	2,692,030	2,936,874	3,534,062	3,633,484	3,715,345	3,818,896	3,917,017	4,018,316
Operating											
3009 Non-capital equipment	6,677	13,459	24,886	9,075	24,698	20,900	25,118	25,595	26,056	26,525	27,002
3010 Materials & supplies	119,279	173,759	163,004	105,878	195,327	249,459	198,648	202,422	206,066	209,775	213,551
3012 Traffic signals - mat & supp	-	-	339	284	-	-	-	-	-	-	-
3020 Office supplies	674	773	1,280	258	681	2,400	692	705	718	731	744
3030 Printing & binding	1,488	879	1,320	2,548	4,311	3,125	4,385	4,468	4,548	4,630	4,714
3040 Uniform purchase	10,290	3,683	8,193	9,046	8,922	12,175	9,073	9,246	9,412	9,582	9,754
3110 Telephone	2,528	4,873	1,592	2,829	4,008	4,500	4,076	4,154	4,229	4,305	4,382
3115 TRS access charge	20,790	21,082	21,685	17,919	17,967	24,500	18,616	20,278	22,089	24,061	26,210
3120 Postage	1,761	86	133	325	133	300	136	138	141	143	146
3130 Advertisement	738	-	-	90	590	-	600	611	622	634	645
3140 Utilities-Elect Sewer Water	28,547	30,705	38,880	38,050	42,102	35,792	48,418	50,839	53,380	56,049	58,852
3150 Gasoline Oil Grease	100,912	102,483	118,880	144,252	144,318	168,412	147,204	150,148	153,151	156,214	159,338
3200 Local Travel	-	28	-	-	-	-	-	-	-	-	-
3210 Travel & training	4,124	4,361	5,314	13,711	9,021	17,504	9,175	9,349	9,517	9,689	9,863
3230 Safety awards	-	3,492	2,750	2,770	2,671	4,602	2,716	2,768	2,818	2,869	2,920
3240 Books & Films	55	-	134	317	25	1,100	25	26	26	27	27

STORMWATER MANAGEMENT FUND TREND

413 Stormwater Fund	5 YR ACTUAL BY REVENUE/OBJECT CODE				5 YR PROJECTION BY REVENUE/OBJECT CODE									
	FY09	FY10	FY11	FY12	FY13	FY14	FY15	FY16	FY17	FY18	FY19			
	Actual	Actual	Actual	Actual	Actual	Amended	Projection	Projection	Projection	Projection	Projection	Projection	Projection	
3250 Dues, memberships, & pub.	1,430	1,388	4,036	2,052	2,233	2,712	2,271	2,314	2,356	2,398	2,441			
3420 Rental of equipment	-	-	76	-	-	-	-	-	-	-	-			
3510 Insurance premiums	140,791	148,648	176,199	189,413	155,052	192,254	196,099	200,021	204,021	208,102	212,264			
3590 Indirect Costs	331,861	317,689	320,866	324,075	352,953	388,248	548,338	575,755	604,543	634,770	666,508			
3940 Lease Expense	-	-	-	115,170	-	-	-	-	-	-	-			
4110 Professional services	25,902	68,658	53,038	38,794	4,934	50,000	5,017	5,113	5,205	5,299	5,394			
4111 External Legal Services	-	6,802	72,790	80,642	3,179	-	3,233	3,294	3,353	3,414	3,475			
4120 Other contractual services	62,515	143,991	52,900	49,490	42,915	242,100	343,645	350,174	363,977	370,529	377,198			
4125 Manpower Services (Temp Hel	-	24,953	19,972	16,029	26,788	30,000	27,324	27,870	28,706	29,568	30,455			
4129 GRU Billing Services	342,625	352,908	363,492	374,400	385,632	352,890	392,188	399,639	406,833	414,156	421,611			
4152 HazMat Compliance	4,792	4,016	3,088	2,403	4,238	7,000	4,310	4,392	4,471	4,551	4,633			
4210 Fleet Service Cost-VARIABLE	209,990	220,791	242,212	168,912	177,252	226,862	180,797	184,412	188,101	191,863	195,700			
4211 Fleet Service Cost-Fixed	286,781	383,938	255,235	319,535	358,115	266,893	382,254	387,988	393,808	399,715	405,710			
4220 Maint. - office equipment	735	229	662	77	-	750	-	-	-	-	-			
4230 Maint - buildings & imp.	-	4,904	-	-	-	-	-	-	-	-	-			
5100 Bad Debts	(8,776)	4,210	164,313	(150,720)	(56,114)	115,900	115,900	115,900	115,900	115,900	115,900			
Total Operating	1,696,508	2,042,788	2,117,269	1,877,625	1,911,950	2,420,378	2,670,257	2,737,620	2,814,047	2,885,496	2,959,438			
Non-Operating & Capital														
6040 Machinery & equipment	9,470	19,713	5,930	-	-	-	-	-	-	-	-			
7250 Interest Expense	-	31,977	53,447	36,188	34,813	33,965	32,472	30,904	29,262	27,539	25,726			
7301 Issuance Expense	2,348	-	-	-	-	-	-	-	-	-	-			
9897 T/T-OPFB of 2005 Debt Svc	94,732	99,091	91,226	99,486	89,563	129,645	65,773	70,935	76,465	82,242	88,264			
9911 T/T-Pob-S2003a Debt Svc	47,716	52,336	46,978	53,926	51,901	56,338	644,173	442,815	588,852	582,253	519,961			
9989 T/T-SMU Surcharge CPF	-	-	-	-	528,007	478,208	742,417	544,653	694,579	692,033	633,951			
Total Non-Operating & Capital	154,266	203,117	197,581	189,600	704,284	698,156	7,046,157	6,997,618	7,327,522	7,494,546	7,611,706			
Total Expenses	4,645,917	4,866,515	4,825,872	4,759,256	5,553,108	6,652,596	7,046,157	6,997,618	7,327,522	7,494,546	7,611,706			
Net Change in Assets	1,080,863	1,079,715	1,287,345	1,336,989	96,843	(891,387)	(1,279,224)	(949,542)	(1,243,854)	(1,113,915)	(1,193,488)			
Net Assets, October 1	22,425,769	21,998,527	24,410,485	24,806,792	21,923,408	17,762,011	16,870,624	15,591,400	14,641,858	13,398,004	12,284,088			
Net Assets, September 30	23,506,633	23,078,242	25,697,830	26,143,781	22,020,251	16,870,624	15,591,400	14,641,858	13,398,004	12,284,088	11,090,601			

Items included in 5 year forecast:

- 1) The Stormwater Management Utility Fee went into effect on March 01, 1989, per City Ordinance # 3515. The Fee was increased by seventy-five cents to \$4.75/E.R.U. in FY 1993, by twenty-five cents to \$5.00/ERU in FY1996, and twenty-five cents per year between FY1999 and FY2004 to a new rate of \$6.50/ERU. The next rate increase to \$.395/ERU was approved as part of the FY07 budget process. Twenty cents for operations and twenty-five cents for CIP. The CIP funding strategy includes an annual twenty-five cents increase thereafter until FY11.
- 2) FY11 was the final year of the five year 25 cent per ERU per month capital charge increase initiated in FY07. FY2012-FY2019 is based on an estimated ERU times the rate.
- 3) Beginning FY2013, the Capital portion was separated into its own Fund. Fund 414 SMU Capital Surcharge Fund has been set up to help manage the CIP funding strategy.

IRONWOOD FUND TREND

	5 YR PROJECTION BY OBJECT CODE					5 YR PROJECTION BY OBJECT CODE					
	FY09	FY10	FY11	FY12	FY13	FY14	FY15	FY16	FY17	FY18	FY19
415 Ironwood Fund	Actual	Actual	Actual	Actual	Actual	Budget	Projection	Projection	Projection	Projection	Projection
Revenues:											
3471 Greens fees	370,703	161,659	363,221	374,361	346,066	379,038	363,660	381,843	400,935	420,982	442,031
3472 Cart rentals	194,809	69,479	217,450	229,476	217,821	230,759	228,712	240,148	252,155	264,763	278,001
3473 Pro shop sales	47,946	18,513	45,872	48,940	62,821	48,679	65,962	69,260	72,723	76,359	80,177
3474 Driving range	25,635	11,130	29,961	40,924	46,146	31,794	48,453	50,876	53,420	56,091	58,895
3475 Concessions	150,622	56,316	143,632	136,461	162,862	152,423	171,006	179,556	188,534	197,960	207,858
3481 Handicap service	460	20	540	1,095	1,226	573	584	596	608	619	630
3483 Membership/permit	22,248	-	-	-	-	-	-	-	-	-	-
3484 Facility rental	10,690	6,305	14,081	6,363	5,748	14,942	6,200	6,318	6,432	6,547	6,665
3485 Capital surcharge	64,196	21,254	132,430	152,295	178,443	192,500	196,350	200,277	204,283	208,368	212,536
3490 Cash overage/shortage	90	13	(13)	48	71	-	-	-	-	-	-
6001 Interest On Investments	-	-	-	-	(37,956)	-	(33,000)	(24,000)	(15,000)	(15,000)	(15,000)
6006 Gain/loss on investments	(88,591)	(63,678)	(41,880)	(58,537)	(329)	(33,290)	-	-	-	-	-
7201 Other miscellaneous revenues	(1,966)	527	300	10,144	360	-	1,200	1,300	1,300	1,300	1,300
7405 Transfer from general capital	-	-	14,498	12,172	-	-	-	-	-	-	-
8700 Capital contributions	-	-	15,994	-	9,300	-	-	-	-	-	-
Total Revenues	796,842	281,537	936,086	953,740	992,580	1,017,418	1,049,127	1,106,174	1,165,389	1,217,990	1,273,094
Expenses:											
Personal Services											
1011 Permanent full-time	131,515	124,637	129,546	114,323	65,553	105,048	118,058	119,830	122,223	124,669	127,166
1012 Permanent part-time	11,795	6,634	10,183	11,400	13,979	11,886	12,192	12,372	12,621	12,873	13,134
1014 Temporary part-time	53,014	19,217	67,165	62,631	84,089	76,500	76,500	78,030	79,591	81,182	82,806
1030 Overtime	-	-	-	-	1,137	-	-	-	-	-	-
2010 Social Security	14,990	11,133	16,077	15,246	13,452	9,867	15,826	16,083	16,410	16,740	17,068
2020 Retirement	10,044	10,850	14,330	13,336	10,052	18,540	20,433	21,383	22,604	23,357	24,123
2021 Disability pension	787	769	807	436	272	420	425	455	466	466	484
2030 Health insurance	13,318	14,679	15,606	13,612	8,541	15,105	17,818	18,752	19,754	20,819	21,934
2031 Retirees health insurance	673	490	509	565	352	561	571	580	595	608	620
2040 Life insurance	179	168	178	164	139	321	317	317	317	317	317
2060 Workers compensation	3,843	3,738	3,750	2,781	3,030	2,568	2,603	2,651	2,698	2,747	2,803
Total Personal Services	240,157	192,313	258,152	234,494	200,596	240,816	264,742	270,453	277,278	283,779	290,454
Operating											
3010 Materials & supplies	143,173	65,328	115,975	124,431	120,552	142,749	145,176	147,934	150,597	153,308	156,067
3020 Office supplies	3,126	1,977	2,196	2,512	2,795	2,899	2,948	3,004	3,058	3,113	3,169
3040 Uniform purchase price	788	-	870	505	-	1,402	1,426	1,453	1,479	1,506	1,533
3110 Telephone	4,770	4,556	4,203	5,396	5,360	13,459	13,688	13,948	14,199	14,455	14,715
3120 Postage	118	77	108	23	34	415	422	430	438	446	454
3121 Property Tax	-	325	293	347	237	-	-	-	-	-	-
3130 Advertisement	9,997	15,008	10,166	17,238	11,910	15,530	15,794	16,094	16,384	16,679	16,979
3140 Utilities	80,094	70,461	71,506	70,629	75,846	73,629	87,223	91,584	96,163	100,972	106,020
3150 Gasoline, oil & grease	42	-	-	-	-	1,500	1,530	1,561	1,592	1,624	1,656
3210 Travel & training	145	11	28	1,213	161	518	527	537	546	556	566
3250 Dues, memberships, & pub.	3,619	2,439	3,354	2,495	2,500	1,553	1,579	1,609	1,638	1,668	1,698
3420 Rental of equipment	1,904	816	1,179	862	797	-	-	-	-	-	-
3510 Insurance premiums	36,157	37,896	42,000	42,000	38,970	42,000	42,840	43,697	44,571	45,462	46,371
3590 Indirect Costs	152,411	160,031	168,033	176,434	194,077	213,485	192,046	201,648	211,731	222,317	233,433
3940 Lease expense	2,344	-	-	-	-	-	-	-	-	-	-
4110 Professional services	5,174	1,352	300	10,270	15,038	-	-	-	-	-	-
4120 Other contractual services	497,536	592,373	533,098	540,397	585,056	579,502	589,354	600,551	611,361	622,366	633,568
4200 Parts-motor equipment	13,212	23,293	11,071	12,250	7,441	7,247	7,370	7,510	7,645	7,783	7,923
4220 Maintenance other equipment	1,190	3,582	7,724	2,803	1,676	2,965	3,015	3,073	3,128	3,184	3,242
4230 Maintenance bldg and improve	-	-	-	12,384	1,204	-	-	-	-	-	-
Total Operating	955,801	979,524	972,104	1,022,189	1,063,655	1,098,853	1,104,938	1,134,634	1,164,531	1,195,438	1,227,395

IRONWOOD FUND TREND

	5 YR PROJECTION BY OBJECT CODE					5 YR PROJECTION BY OBJECT CODE					
	FY09 Actual	FY10 Actual	FY11 Actual	FY12 Actual	FY13 Actual	FY14 Budget	FY15 Projection	FY16 Projection	FY17 Projection	FY18 Projection	FY19 Projection
415 Ironwood Fund											
Non-Operating & Capital											
6000 Capital outlay	(4,577)	9,934	-	-	-	-	-	-	-	-	-
6030 Improvements other than bldg	14,577	65,411	32,064	-	14,894	-	6,250	-	-	-	-
6050 Vehicles	-	-	-	-	-	-	35,000	35,000	35,000	35,000	35,000
7250 Interest Expense	-	-	47,974	46,978	43,857	-	-	-	-	-	-
9030 Depreciation Expense	86,081	59,122	123,661	132,044	142,510	86,080	87,543	89,207	90,812	92,447	94,111
9035 Amortization Expense	-	-	2,125	2,125	2,125	-	-	-	-	-	-
9897 T/T OPEB of 2005 Debt	7,771	8,128	7,799	8,494	9,570	13,853	-	-	-	-	-
9911 T/T Pab-S2003a Debt	3,314	3,634	4,011	4,604	5,546	6,020	4,977	5,367	5,786	6,223	6,679
9933 T/T Ironwood Renovation (417)	-	-	-	-	-	-	-	-	-	-	-
9934 T/T CIRB 2010 Debt (237)	-	-	-	-	-	-	96,109	94,968	95,064	94,898	96,125
9969 T/T FFGFC of 1998	219,787	198,657	219,872	219,872	-	-	-	-	-	-	-
Total Non-Operating & Capital	326,953	344,886	437,506	414,117	218,502	105,953	229,879	224,542	226,663	228,568	231,914
Total Expenses	1,522,912	1,516,723	1,667,763	1,670,800	1,482,753	1,445,622	1,599,560	1,629,629	1,668,472	1,707,785	1,749,763
Net Change in Assets before General Fund Transfer	(726,070)	(1,235,186)	(731,677)	(717,060)	(490,174)	(428,204)	(550,432)	(523,456)	(503,083)	(489,795)	(476,669)
Supplemental transfers from General Fund:											
Portion of Indirect Cost	140,213	160,031	168,033	176,434	194,077	213,485	192,046	201,648	211,731	222,317	233,433
FFGFC of 1998 Debt Service	219,787	198,657	219,872	219,872	-	-	-	-	-	-	-
Amortization of Cash Deficit	-	300,000	300,000	300,000	300,000	300,000	300,000	300,000	300,000	300,000	300,000
Operating Loss	-	1,034,849	313,313	275,843	347,289	351,055	340,404	303,098	271,960	247,390	222,439
Total transfers from General Fund:	360,000	1,693,537	1,001,218	972,149	841,366	864,540	832,450	804,746	783,691	769,707	755,872
Net Change in Assets	(366,069)	458,351	269,540	255,089	351,192	436,336	282,018	281,290	280,608	279,912	279,203
Net Assets, October 1	(1,434,556)	(1,800,625)	(1,342,273)	(1,072,735)	(817,647)	(466,454)	(30,118)	251,899	533,190	813,798	1,093,710
Net Assets, September 30	(1,800,625)	(1,342,274)	(1,072,735)	(817,647)	(466,454)	(30,118)	251,899	533,190	813,798	1,093,710	1,372,913
Rounds Played	36,770	12,904	28,279	30,909	35,752	38,500	39,270	40,055	40,857	41,674	42,507
Green Fee per round	10.08	12.53	12.84	12.11	9.68	9.85	9.26	9.53	9.81	10.10	10.40

Items included in 5 year forecast:

- 1) FY11 actual reflects 11 months of operation.
- 2) Because Ironwood is in a transitional phase, capital items including depreciation are included in the presentation of their financial forecast, unlike the other City's Enterprise funds whose financial forecast represents that fund's operational piece only.

FLORIDA BUILDING CODE ENFORCEMENT FUND TREND

	5 YR ACTUAL BY OBJECT CODE					5 YR PROJECTION BY OBJECT CODE					
	FY09	FY10	FY11	FY12	FY13	FY14	FY15	FY16	FY17	FY18	FY19
	Actual	Actual	Actual	Actual	Actual	Amended	Projection	Projection	Projection	Projection	Projection
416 Florida Building Code Enforcement											
Revenues:											
1200 Fast track processing fees	71,578	79,596	18,822	26,027	8,430	22,000	9,694	10,470	11,307	12,212	13,189
1201 Building permits	913,378	1,533,639	1,214,507	1,270,963	1,755,451	1,400,000	1,610,000	1,738,800	1,877,904	2,028,136	2,190,387
1202 Miscellaneous permits	15,746	12,532	9,863	9,708	11,327	16,000	13,026	14,068	15,193	16,409	17,721
1203 Contractors exam fees	798	665	233	532	301	500	306	312	318	323	329
1204 Special inspection revenues	100,100	-	91,000	18,200	18,200	45,000	20,930	22,604	24,413	26,366	28,475
1401 Electric, plumbing & gas permit	481,063	563,485	527,785	473,253	502,266	575,000	577,606	623,815	673,720	727,617	785,827
1402 Street graphics inspection fee	15,997	9,771	14,928	13,087	15,212	16,000	17,494	18,893	20,405	22,037	23,800
1406 Competency renewals	11,743	8,929	9,517	8,463	8,604	10,000	8,750	8,917	9,077	9,240	9,407
6001 Interest on Investments	-	-	-	54,195	44,296	-	45,049	45,905	46,732	47,573	48,429
6006 Gain/loss on investments	114,206	59,013	59,788	18,911	23,420	23,908	23,818	24,270	24,707	25,152	25,605
6008 Unrealized gain/loss	16,779	1,888	(2,013)	1,739	(256,174)	-	-	-	-	-	-
6610 Gain/loss disposition of FA	-	-	(14,338)	-	-	-	-	-	-	-	-
7408 Transfer from general fund	-	-	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000
Total Revenues	1,741,387	2,269,517	1,980,094	1,945,078	2,181,332	2,158,408	2,376,673	2,558,054	2,753,775	2,965,065	3,193,169
Expenses:											
Personal Services											
1011 Permanent full-time	1,247,387	1,207,031	1,188,052	1,238,296	1,246,188	1,349,745	1,370,808	1,388,736	1,413,855	1,439,757	1,466,811
1013 Temporary full-time	-	37,048	-	31,842	-	-	1,673	1,706	1,757	1,810	1,864
1030 Overtime	32,279	27,516	3,722	2,206	1,640	7,342	7,342	7,488	782	-	-
1150 Longevity	17,875	16,690	13,324	14,021	7,178	103,242	104,605	105,973	107,855	109,804	111,866
2010 Social Security	94,106	90,447	89,282	93,062	88,460	172,929	188,796	197,253	219,829	299,380	308,111
2020 Pension	63,252	79,643	131,972	119,591	137,239	172,929	188,796	197,253	219,829	299,380	308,111
2021 Disability pension	7,151	7,157	7,147	3,801	3,803	4,167	4,260	4,314	4,404	4,473	4,542
2030 Health insurance	86,553	96,536	105,387	107,889	116,311	133,392	143,328	151,308	159,879	169,017	178,635
2031 Retirees health insurance	6,413	4,645	4,502	5,574	5,481	5,946	6,060	6,114	6,249	6,371	6,475
2040 Life insurance	1,634	1,558	1,543	1,568	1,613	2,568	2,568	2,568	2,568	2,568	2,568
2060 Workers compensation	26,505	27,378	25,296	25,551	26,985	27,015	27,456	27,816	28,296	28,812	29,349
Total Personal Services	1,583,156	1,558,601	1,607,275	1,643,401	1,634,998	1,806,346	1,856,896	1,893,276	1,945,474	2,061,973	2,110,218
Operating											
3009 Non-capital equipment	5,771	13,132	13,476	6,951	1,903	6,000	6,102	6,218	6,330	6,444	6,560
3010 Materials & supplies	8,116	5,010	7,389	4,871	7,420	12,725	12,941	13,187	13,425	13,666	13,912
3019 Materials & supp-Ceremonies	-	-	-	-	50	-	51	52	53	54	55
3020 Office supplies	5,735	3,455	2,791	1,195	2,944	4,725	4,805	4,897	4,985	5,074	5,166
3030 Printing and binding	435	480	885	48	850	525	864	881	897	913	929
3040 Uniform purchase price	4,749	3,872	1,105	3,408	334	3,500	339	346	352	358	365
3110 Telephone	20,235	19,766	12,919	15,945	15,584	14,400	15,849	16,150	16,441	16,737	17,038
3120 Postage	165	101	93	69	31	150	153	155	158	161	164
3150 Fuel	27,875	25,112	31,190	33,244	31,284	27,452	32,548	33,199	33,863	34,540	35,231
3210 Travel & training	9,221	9,685	8,348	7,243	7,700	8,400	7,831	7,979	8,123	8,269	8,418
3240 Books & films	3,425	2,092	2,796	7,111	93	3,000	95	9,096	96	9,098	98
3250 Dues, memberships, & pub.	2,894	1,978	4,349	3,280	2,829	3,100	2,877	2,932	2,985	3,038	3,093
3420 Rental of equipment	4,932	3,793	5,596	3,884	7,389	4,000	7,514	7,657	7,795	7,935	8,078
3510 Insurance premiums	14,830	15,828	45,150	48,536	25,191	42,000	42,840	43,697	44,571	45,462	46,371
3590 Indirect Costs	327,599	246,358	248,822	251,310	261,263	274,326	299,090	314,044	329,746	346,236	363,545
4102 Credit Card Fees	-	-	-	-	33,782	22,000	34,357	35,009	35,639	36,281	36,934
4110 Professional services	208	-	5,059	1,000	563	5,000	5,085	5,182	5,275	5,370	5,466
4120 Other contractual services	31,603	42,297	58,325	48,312	18,177	23,000	23,391	23,835	24,264	24,701	25,146
4125 Manpower	-	-	14,730	34,656	-	-	-	-	-	-	-
4210 Fleet service cost-variable	17,211	14,523	12,504	9,973	12,584	19,383	13,092	13,354	13,621	13,894	14,171
4211 Fleet service cost-fixed	16,533	28,814	18,437	18,055	19,968	19,279	17,771	18,038	18,308	18,583	18,862
4582 Refund of deposit	367,628	-	-	-	-	-	-	-	-	-	-
Total Operating	869,165	436,296	493,963	499,091	449,937	492,965	527,595	555,908	566,926	596,814	609,602

FLORIDA BUILDING CODE ENFORCEMENT FUND TREND

	5 YR ACTUAL BY OBJECT CODE					5 YR PROJECTION BY OBJECT CODE					
	FY09 Actual	FY10 Actual	FY11 Actual	FY12 Actual	FY13 Actual	FY14 Amended	FY15 Projection	FY16 Projection	FY17 Projection	FY18 Projection	FY19 Projection
416 Florida Building Code Enforcement											
Non-Operating & Capital											
9884 T/T Fleet replacement fund	11,793	-	-	-	-	-	-	-	-	-	-
9897 T/T OPEB of 2005 Debt	41,931	43,860	51,480	56,141	57,097	82,654	-	-	-	-	-
9911 T/T Pop-S2003a Debt	8,887	9,748	26,510	30,431	33,087	35,916	38,818	41,864	45,128	41,864	45,128
Total Non-Operating & Capital	62,611	53,608	77,990	86,572	90,184	118,570	38,818	41,864	45,128	41,864	45,128
Total Expenses	2,514,932	2,048,504	2,179,228	2,229,064	2,175,020	2,417,881	2,423,308	2,491,048	2,557,528	2,700,651	2,764,948
Net Change in Assets	(773,545)	221,013	(199,134)	(283,986)	6,312	(259,473)	(46,635)	67,005	196,247	264,414	428,221
Net Assets, October 1	4,743,572	3,970,027	4,191,040	3,991,906	3,707,920	3,714,232	3,454,759	3,408,124	3,475,129	3,671,377	3,935,791
Net Assets, September 30	3,970,027	4,191,040	3,991,906	3,707,920	3,714,232	3,454,759	3,408,124	3,475,129	3,671,377	3,935,791	4,364,012

SOLID WASTE COLLECTION FUND TREND

	5-YR ACTUAL BY REVENUE/OBJECT					5 YR PROJECTION BY REVENUE/OBJECT CODE					
	FY09 Actual	FY10 Actual	FY11 Actual	FY2012 Actual	FY13 Actual	FY14 Amended	FY15 Projection	FY16 Projection	FY17 Projection	FY18 Projection	FY19 Projection
420 Solid Waste Fund											
Revenues:											
0404 Franchise Fees	939,982	1,104,614	1,194,261	1,042,331	1,043,042	1,117,085	1,043,459	1,043,876	1,044,294	1,044,712	1,045,130
0409 Late Penalty-Franchise Fees	121	1,606	219	1,122	186	-	-	-	-	-	-
3418 Garbage Bag Sales	68,083	60,402	57,618	57,525	59,783	61,308	60,800	61,955	63,070	64,205	65,361
3810 Collection Fees	6,456,442	6,984,725	6,990,092	7,291,017	7,459,639	7,356,153	7,462,623	7,838,888	7,843,591	8,240,712	8,245,657
3811 Recycling	49,353	79,595	209,585	144,085	81,698	79,170	83,087	84,666	86,190	87,741	89,320
6006 Investment Income	21,935	39,017	33,335	49,041	53,425	33,000	54,333	55,365	56,362	57,376	58,409
6008 Unrealized Gain/Loss	3,116	2,698	(1,678)	1,961	(209,995)	-	-	-	-	-	-
6610 Gain/Loss: Disposition of F/A	(10,808)	-	-	-	-	-	-	-	-	-	-
7201 Miscellaneous	49,622	-	-	-	-	-	-	-	-	-	-
Transfer from:											
7408 T/F - General Fund	6,400	6,400	6,400	6,400	6,400	6,400	6,400	6,400	6,400	6,400	6,400
7463 T/F - ARRA EISA Fund (305)	-	-	-	-	288	-	-	-	-	-	-
7487 T/F - CIRB '09 (236)	897,182	-	-	-	-	-	-	-	-	-	-
Total Revenues	8,481,429	8,279,057	8,489,832	8,593,483	8,494,466	8,653,116	8,710,701	9,091,150	9,099,907	9,501,147	9,510,277
Expenses:											
Personal Services											
1011 Permanent full-time	462,526	483,690	535,645	565,152	550,921	591,513	601,836	610,890	623,115	635,571	648,276
1013 Temporary full-time	1,325	-	1,256	2,078	-	-	-	-	-	-	-
1017 Interns	993	1,016	4,058	2,921	1,690	2,000	1,689	1,739	1,792	1,845	1,901
1030 Overtime-One and One-Half Time	15,435	14,770	21,958	15,485	19,863	16,000	18,657	19,216	19,793	20,387	20,998
1130 Special assignment	1,029	-	-	-	-	-	-	-	-	-	-
1150 Longevity	3,664	3,740	3,756	3,087	3,788	3,276	4,430	3,083	1,440	1,470	1,498
2010 Social Security	34,415	35,830	40,358	40,821	39,872	44,862	45,612	46,314	47,209	48,081	48,935
2020 Retirement	19,372	27,717	59,139	56,017	64,248	78,216	86,016	90,279	95,577	98,943	102,384
2021 Disability pension	2,728	2,836	2,953	1,606	1,583	1,815	1,848	1,884	1,941	1,983	2,010
2030 Health insurance	42,805	47,911	53,869	60,531	63,937	73,794	78,732	83,229	88,062	93,261	98,697
2031 Retirees health insurance	2,398	1,862	2,103	2,536	2,500	2,604	2,640	2,676	2,733	2,784	2,823
2040 Life insurance	768	784	860	868	848	1,320	1,320	1,320	1,320	1,320	1,320
2060 Workers compensation	11,119	11,716	11,031	11,361	11,751	11,862	12,060	12,231	12,468	12,726	12,981
2150 Meal allowance	31	-	-	12	-	-	-	-	-	-	-
Total Personal Services	598,607	631,872	736,985	762,475	761,002	827,262	854,839	872,862	895,449	918,371	941,823
Operating											
3009 Non-capital equipment	-	22,889	25,134	15,788	29,988	50,000	130,498	132,977	135,371	137,807	140,288
3010 Materials & supplies	38,787	43,140	24,249	16,635	20,587	37,210	20,937	21,335	21,719	22,110	22,508
3020 Office supplies	822	1,005	628	1,223	504	1,021	513	523	532	542	551
3030 Printing & binding	7,368	8,840	8,591	6,789	6,905	8,438	7,022	7,156	7,284	7,416	7,549

420 Solid Waste Fund	FY09	FY10	FY11	FY2012	FY13	FY14	FY15	FY16	FY17	FY18	FY19
	Actual	Actual	Actual	Actual	Actual	Amended	Projection	Projection	Projection	Projection	Projection
3040 Uniform purchase	299	888	1,177	1,088	830	2,360	844	861	876	892	908
3110 Telephone	15,586	21,497	12,494	8,492	5,530	14,287	5,625	5,731	5,835	5,940	6,046
3115 TRS access charge	1,067	676	748	679	614	766	621	676	737	803	874
3120 Postage	1,564	1,428	1,582	1,935	2,099	1,945	2,135	2,175	2,214	2,254	2,295
3130 Advertising	1,625	1,340	2,928	6,447	5,931	7,000	6,032	6,146	6,257	6,369	6,484
3140 Utilities-Elect Sewer Water	4,534	6,681	7,163	6,884	6,656	7,416	6,756	7,094	7,449	7,821	8,212
3150 Gasoline Oil Grease	12,075	12,376	17,127	15,346	13,539	26,565	13,810	14,086	14,368	14,655	14,948
3200 Local Travel	-	14	-	-	-	600	-	-	-	-	-
3210 Travel & training	2,667	698	1,598	4,614	3,762	4,015	3,826	3,899	3,969	4,040	4,113
3230 Safety awards	-	-	300	-	800	500	814	829	844	859	875
3240 Books & Films	-	79	-	260	34	500	35	35	36	37	37
3250 Dues, memberships, & pub.	2,008	2,007	2,643	2,549	1,861	1,600	1,893	1,929	1,963	1,999	2,035
3420 Rental of equipment	-	-	-	-	-	-	5,000	5,095	5,187	5,280	5,375
3430 Rental - Building	60,500	60,000	-	-	-	5,000	-	-	-	-	-
3510 Insurance premiums	7,968	8,471	17,498	18,810	8,470	20,221	20,625	21,038	21,459	21,888	22,326
3590 Indirect Costs	125,760	132,048	138,650	145,583	160,141	176,155	184,963	194,211	203,921	214,118	224,823
4110 Professional services	75	-	-	6,128	15,415	-	10,000	10,190	10,373	10,560	10,750
4111 External Legal Services	11,617	-	300	-	1,773	-	-	-	-	-	-
4120 Other contractual services	137,011	139,813	136,126	139,178	138,602	140,936	151,332	154,207	156,983	159,809	162,685
4129 GRU Billing Services	231,420	238,368	245,520	252,888	260,472	267,896	264,900	269,933	274,792	279,738	284,773
4150 Solid Waste Tipping/Dumping	1,194,632	1,508,743	1,524,232	1,513,314	1,486,964	1,482,407	1,512,242	1,540,975	1,568,712	1,596,949	1,625,694
4151 Refuse Collection Fees	3,754,537	4,191,764	4,310,428	4,329,887	4,393,798	4,366,360	4,384,282	4,386,036	4,388,667	4,391,300	4,654,778
4210 Fleet Service Cost-Variable	13,628	11,340	16,658	10,599	23,716	15,814	21,575	21,152	21,575	22,006	22,446
4211 Fleet Service Cost-Fixed	14,921	29,467	14,633	17,492	21,006	15,302	19,992	20,292	20,597	20,906	21,219
4220 Maint. - office equipment	-	135	553	-	469	500	509	518	527	537	547
5100 Bad Debts	47,501	17,287	38,048	39,359	(69,647)	15,000	15,000	15,000	15,000	15,000	15,000
8200 Aid to Private Organizations	-	-	-	-	-	500	-	-	-	-	-
Total Operating	5,687,971	6,460,996	6,549,007	6,561,965	6,540,819	6,670,314	6,791,778	6,844,097	6,897,246	6,951,633	7,288,140
Non-Operating & Capital											
7250 Interest Expense	-	31,977	53,447	36,188	34,813	33,965	32,472	30,904	29,262	27,539	25,726
7301 Issuance Expense	2,348	-	-	-	-	-	-	-	-	-	-
9861 T/T-General Fund	300,000	300,000	300,000	300,000	300,000	300,000	300,000	300,000	300,000	300,000	300,000
9884 T/T-Fleet Replacement Fund (501)	-	-	25,575	-	-	-	-	-	-	-	-
9897 T/T-OPEB of 2005 Debt Svc	22,414	23,445	19,241	20,983	26,048	37,705	-	-	-	-	-
9911 T/T-Pob-S203a Debt Svc (226)	6,627	7,269	9,909	11,374	15,094	16,385	16,968	18,299	19,726	21,216	22,770
9923 T/T-FY2010 Debt Svcs Fund	-	70,328	74,645	74,497	74,614	74,643	74,581	74,432	74,193	74,202	74,104
9931 T/T-American Recovery and Rein	-	288	-	-	-	-	-	-	-	-	-
9977 T/T-Arts in Public Places	-	7,500	-	-	-	-	-	-	-	-	-
9980 T/T-Gen. Capital Proj Fund	300,000	300,000	300,000	300,000	300,000	676,505	1,053,010	1,429,515	1,429,515	1,429,515	1,429,515
Total Non-Operating & Capital	631,389	740,807	782,817	743,042	750,569	1,139,203	1,477,031	1,853,150	1,852,696	1,852,471	1,852,114
Total Expenses	6,917,967	7,833,675	8,068,809	8,067,482	8,052,391	8,636,779	9,123,648	9,570,109	9,645,391	9,722,475	10,062,078

420 Solid Waste Fund	FY09 Actual	FY10 Actual	FY11 Actual	FY2012 Actual	FY13 Actual	FY14 Amended	FY15 Projection	FY16 Projection	FY17 Projection	FY18 Projection	FY19 Projection
Net Change in Assets	1,563,461	445,382	421,024	526,001	442,075	16,337	(412,947)	(478,959)	(545,484)	(221,329)	(551,801)
Net Assets, October 1	(245,258)	1,318,204	1,763,586	2,184,609	2,710,610	3,152,685	3,169,023	2,756,076	2,277,117	1,731,633	1,510,304
Net Assets, September 30	1,318,204	1,763,586	2,184,609	2,710,610	3,152,685	3,169,023	2,756,076	2,277,117	1,731,633	1,510,304	958,503

Items included in 5 year forecast:

- (1) **Refuse Collection Fees** - assumptions include a one-time 6% increase for FY15 and FY19 based on approved Collection Renewal contract involving fee reductions and the elimination of fuel surcharges, 0.04% annual growth for FY16, and 0.06% growth for FY17 and FY18.
- (2) **T/T-Gen. Capital Proj Fund** - beginning FY14 the additional \$1,129,515 for pavement management is being phased in over a two-year period - \$376,505 (FY14), \$753,010 (FY15); then \$1,129,515 (FY16) and each subsequent year will be \$1,129,515.

REGIONAL TRANSIT SYSTEM FUND TREND

450 Regional Transit System Fund	5 YR ACTUAL BY REVENUE/OBJECT					5 YR PROJECTION BY REVENUE/OBJECT					
	FY09	FY10	FY11	FY12	FY13	FY14	FY15	FY16	FY17	FY18	FY19
	Actual	Actual	Actual	Actual	Actual	Amended	Projection	Projection	Projection	Projection	Projection
REVENUES:											
2408 Gas Tax Rebate	205,843	215,915	199,664	246,286	246,212	257,556	251,136	256,159	263,844	271,759	279,912
2802 County Contract - Base Servic	653,443	262,310	404,916	481,806	393,338	512,452	387,920	399,558	399,558	411,544	411,544
2804 County Contribution - Route 7	479,079	402,557	106,419	48,593	225,660	563,843	556,015	572,695	572,695	589,876	589,876
3490 Cash Overage/Shortage	35,226	27,331	35,576	37,692	46,652	-	47,446	48,347	49,217	50,103	51,005
4018 Fares	643,327	587,664	619,817	562,564	582,903	719,646	592,812	604,076	614,949	626,018	637,287
4019 UF Campus Contract	2,834,014	2,792,955	2,849,597	2,635,234	2,574,299	2,789,444	2,789,444	2,873,127	2,873,127	2,959,321	2,959,321
4020 Shuttle Services	14,541	12,633	3,807	3,197	2,358	5,000	2,399	2,444	2,488	2,533	2,578
4023 Student Passes	52,194	61,335	56,347	15,077	8,730	65,000	8,878	9,047	9,210	9,376	9,544
4024 Adult Passes	161,415	173,710	207,810	208,025	243,036	215,000	247,168	251,864	256,398	261,013	265,711
4025 Advertising	102,300	175,422	209,470	150,718	342,545	215,000	218,655	222,809	226,820	230,903	235,059
4035 SFC Transportation Fee	-	-	98,801	648,135	890,885	980,213	930,496	958,411	958,411	987,163	987,163
4037 UF Transportation Fee	5,303,008	5,811,401	6,602,752	7,145,181	7,816,400	8,913,663	8,913,663	9,181,073	9,181,073	9,456,505	9,456,505
4039 UF Sunday Service	-	-	-	231,702	321,815	288,379	285,717	294,289	294,289	303,117	303,117
4040 Gator Aider	212,112	100,194	87,780	184,615	199,359	217,791	202,748	206,600	210,319	214,104	217,958
4048 UF Later Gator	510,318	425,857	414,255	453,493	502,099	546,118	543,147	559,441	559,441	576,225	576,225
Employee Pass Program:											
2804 County	-	20,250	(4,388)	2,700	1,350	1,393	1,373	1,399	1,424	1,450	1,476
4035 Santa Fe College	-	-	6,885	6,885	7,140	7,104	7,104	7,317	7,317	7,537	7,537
4037 University of Florida	97,896	95,978	112,057	111,382	112,712	114,924	114,924	118,372	118,372	121,923	121,923
4037 Employee Pass Program	-	-	-	9,248	5,873	10,099	5,972	6,086	6,195	6,307	6,420
4053 Shands - Employee Pass Pr	55,404	54,398	55,789	54,736	57,436	56,477	58,412	59,522	60,593	61,684	62,794
4055 Veterans Administration - Er	19,784	17,753	-	35,505	20,642	18,317	20,992	21,391	21,776	22,168	22,567
7201 Miscellaneous Revenue	51,491	57,162	104,616	(90,848)	69,376	-	70,556	71,896	73,190	74,508	75,849
7275 Insurance Recovery	-	-	13,278	19,503	-	50,000	-	-	-	-	-
Subtotals: Operating	11,431,394	11,294,823	12,185,247	13,201,428	14,670,819	16,547,419	16,256,977	16,725,923	16,760,707	17,245,137	17,281,373
0201 Local Option Gas Tax	1,962,888	1,999,146	1,603,038	1,724,205	1,773,892	1,926,561	1,959,313	1,996,539	2,032,477	2,069,062	2,106,305
Grants:											
1602 FTA 5307 Urbanized Formul	2,508,296	2,400,000	2,400,000	1,700,000	1,800,000	1,800,000	2,650,000	2,650,000	2,650,000	2,650,000	2,650,000
2204 FDOT Block Grant	1,298,354	1,372,606	1,453,384	1,500,596	1,632,478	1,747,550	1,650,992	1,688,020	1,721,780	1,756,216	1,791,340
2240 FDOT 5311, 5316, 5317 Fun	-	-	58,149	-	-	-	-	-	-	-	-
2244 FDOT Service Development	116,244	3,855	-	-	-	-	-	-	-	-	-
Transfers from:											
7408 General Fund	7,858	100,285	100,785	305,009	378,512	587,639	310,194	316,088	321,777	327,569	333,466
7462 Campus Development Agre	700,000	700,000	-	-	-	-	-	-	-	-	-
7484 5-Cents LOGT	440,000	440,000	440,000	440,000	440,000	440,000	440,000	440,000	440,000	440,000	440,000
7604 G.R.U.	4,770	5,723	6,183	6,412	6,508	6,606	6,705	6,606	6,705	6,805	6,908
6006 Investment Income	(109,821)	(67,085)	(72,905)	(67,957)	(114,450)	22,000	22,000	22,000	22,000	22,000	22,000
6801 Proceeds - Surplus Equipmen	36,192	120,277	84,699	16,143	58,355	30,000	30,510	31,090	31,649	32,219	32,799
6610 Gain/Loss: Disposition of F/A	(954)	(7,193)	(36,094)	(5,974)	-	-	-	-	-	-	-
Subtotals: Non-Operating	6,963,827	7,067,615	6,037,240	5,618,434	5,975,295	6,560,356	7,069,714	7,150,343	7,226,389	7,303,872	7,382,817
Grand Totals	18,395,222	18,362,438	18,222,486	18,819,861	20,646,114	23,107,775	23,326,691	23,876,266	23,987,096	24,549,009	24,664,190

REGIONAL TRANSIT SYSTEM FUND TREND

450 Regional Transit System Fund	5 YR ACTUAL BY REVENUE/OBJECT					5 YR PROJECTION BY REVENUE/OBJECT					
	FY09	FY10	FY11	FY12	FY13	FY14	FY15	FY16	FY17	FY18	FY19
	Actual	Actual	Actual	Actual	Actual	Amended	Projection	Projection	Projection	Projection	Projection
EXPENSES											
Personal Services											
1011 Permanent full-time	7,073,055	7,017,479	6,127,226	6,299,677	7,583,414	9,617,115	9,334,296	9,512,175	9,701,400	9,895,296	10,092,660
1013 Temporary full-time	-	-	4,611	20,221	8,484	9,235	22,208	22,652	23,332	24,032	24,753
1017 Interns	21,774	40,290	17,809	12,848	29,550	28,470	30,141	30,744	31,666	32,616	33,594
1030 Overtime-One and One-Half R	807,029	878,334	1,031,329	1,067,546	967,252	435,738	814,383	830,671	855,591	881,259	907,697
1130 Special assignment	25,631	21,632	10,912	16,381	8,275	16,000	8,440	8,609	8,867	9,133	9,407
1150 Longevity	6,749	3,390	2,726	2,761	3,203	3,474	3,474	3,544	3,616	3,688	3,762
2010 Social Security	568,077	571,295	590,114	520,809	621,293	770,673	713,820	726,972	742,118	756,853	771,701
2020 Retirement	313,463	443,592	906,824	762,165	1,039,582	1,387,149	1,455,600	1,533,402	1,623,114	1,680,813	1,738,968
2021 Disability pension	44,591	45,070	47,208	23,758	27,957	32,817	31,872	32,184	32,490	32,877	34,476
2030 Health insurance	798,083	867,309	974,654	817,439	988,039	1,411,968	1,441,251	1,529,880	1,625,076	1,727,166	1,834,830
2031 Retirees health insurance	38,570	28,972	29,929	31,144	36,677	42,141	40,980	41,379	43,095	43,560	44,598
2040 Life insurance	16,301	16,229	16,612	14,931	17,548	32,340	31,248	31,260	31,260	31,260	31,260
2060 Workers compensation	146,487	152,003	151,098	136,912	162,728	192,396	186,540	190,101	194,025	197,994	201,945
2120 Clothing Allowance	122	123	219	211	126	-	215	219	223	227	231
2140 Tool Allowance	14,171	9,937	14,074	17,220	14,904	21,925	17,513	17,846	18,167	18,494	18,827
Total Personal Services	9,874,102	10,095,656	9,925,345	9,744,023	11,509,031	14,001,441	14,131,981	14,511,637	14,934,040	15,335,247	15,748,709
Operating											
3009 Non-capital equipment	1,153	3,717	3,922	1,854	256	2,500	260	265	270	275	280
3010 Materials & supplies	105,314	123,598	129,213	199,677	74,234	108,200	75,496	76,930	78,315	79,725	81,160
3020 Office supplies	15,267	15,731	17,281	15,547	11,932	19,000	12,135	12,365	12,588	12,815	13,045
3030 Printing & binding	60,582	56,967	20,120	9,625	886	50,500	901	918	934	951	968
3040 Uniform purchase	64,917	64,536	73,096	66,888	45,615	83,500	51,030	51,999	52,935	53,888	54,858
3110 Telephone	26,764	21,560	20,490	25,927	17,369	39,000	17,664	17,999	18,323	18,653	18,989
3115 TRS access charge	29,662	104,194	98,709	91,154	99,714	128,000	109,579	110,558	111,545	112,541	113,546
3120 Postage	5,725	8,327	7,711	7,296	7,829	9,600	7,962	8,114	8,260	8,408	8,560
3130 Advertisement	3,642	4,107	498	4,616	5,280	10,000	5,370	5,472	5,570	5,671	5,773
3140 Utilities-Elect Sewer Water	177,126	180,178	203,522	154,182	131,983	144,500	240,000	252,000	264,600	277,850	291,722
3150 Gasoline Oil Grease	127,634	173,773	512,833	466,421	80,353	181,200	81,960	83,600	85,272	86,977	88,717
3152 Diesel Fuel	1,781,239	2,255,835	2,344,038	2,821,044	3,315,264	3,798,746	3,874,721	3,952,215	4,031,260	4,111,885	4,194,123
3199 Mass Transit Fuel Tax	-	-	-	243,713	243,009	216,531	247,869	252,827	257,863	263,041	268,302
3210 Travel & training	7,024	18,854	12,492	20,710	18,056	28,500	18,363	18,712	19,049	19,392	19,741
3230 Safety awards	347	1,398	70	220	755	1,500	768	783	797	811	826
3250 Dues, memberships, & pub.	33,315	34,873	34,335	36,586	18,136	38,150	18,444	18,795	19,133	19,478	19,828
3265 Meals/Fuel	-	2,744	-	175	126	5,000	128	131	133	135	138
3420 Rental of equipment	8,267	7,100	3,716	4,590	4,836	4,500	4,918	5,012	5,102	5,194	5,287
3510 Insurance premiums	1,006,178	857,870	919,614	999,653	1,058,644	1,058,644	1,079,817	1,101,413	1,123,441	1,145,910	1,168,829
3590 Indirect Costs	791,642	831,221	910,912	955,219	1,050,740	1,155,815	1,271,397	1,398,536	1,538,390	1,692,229	1,861,452
3910 Miscellaneous	8,760	-	139	-	-	-	1,271,397	1,398,536	1,538,390	1,692,229	1,861,452
4110 Professional services	17,715	9,131	12,589	6,287	17,267	12,000	15,000	15,285	15,560	15,840	16,125
4120 Other contractual services	1,468,654	1,597,832	1,366,783	1,310,540	1,048,337	2,224,644	2,200,000	2,241,800	2,282,152	2,323,231	2,365,049
4190 Tires and Tubes	153,975	89,951	137,511	128,338	10,744	95,000	130,000	132,470	134,854	137,282	139,753
4200 Paris-Motor Equipment	47,780	20,171	51,035	31,288	27,740	75,000	38,000	38,722	39,419	40,129	40,851
4205 Outside Labor	92,881	75,610	48,811	35,853	42,628	45,000	43,352	44,176	44,971	45,781	46,605
4206 Collision Expense	18,983	35,937	26,873	62,028	35,940	30,000	36,551	37,246	37,916	38,599	39,293
4210 Fleet Service Cost - Variable	-	-	-	380	387	-	-	-	-	-	-

REGIONAL TRANSIT SYSTEM FUND TREND

450 Regional Transit System Fund	5 YR ACTUAL BY REVENUE/OBJECT					5 YR PROJECTION BY REVENUE/OBJECT					
	FY09	FY10	FY11	FY12	FY13	FY14	FY15	FY16	FY17	FY18	FY19
	Actual	Actual	Actual	Actual	Actual	Amended	Projection	Projection	Projection	Projection	Projection
4220 Maint. - office equipment	80	2,542	267	403	505	500	514	523	533	542	552
4230 Maint - buildings & imp.	17,242	-	-	-	-	-	-	-	-	-	-
4280 Maint. - Bldg/Grounds	-	19,946	24,515	3,006	16,946	5,000	17,234	17,561	17,877	18,199	18,527
4300 Inventory Purchases	864,360	1,085,681	831,124	940,165	973,816	712,000	990,370	1,009,187	1,027,353	1,045,845	1,064,670
Total Operating	6,936,230	7,703,384	7,812,217	8,643,387	8,359,328	10,282,530	10,589,805	10,905,615	11,234,438	11,581,257	11,947,567
Non-Operating & Capital											
9857 T/T-RTS-Campus Dev. Ag. Fur	-	-	56,451	57,534	-	-	-	-	-	-	-
9861 Trans-General Fund	-	52,317	170,600	-	58,602	60,771	61,804	62,978	64,112	65,266	66,441
9897 T/T-OPEB of 2005 Debt Svc (2:	299,832	313,628	314,790	343,294	384,829	557,055	-	-	-	-	-
9911 T/T-Pob-S2003a Debt Svc (226:	133,870	146,832	162,106	186,079	223,003	242,068	220,082	237,354	255,861	275,189	295,341
Total Non-Operating & Capital	433,702	512,777	703,947	586,907	666,434	859,894	281,886	300,333	319,973	340,455	361,781
TOTAL	17,244,034	18,311,817	18,441,510	18,974,317	20,534,793	25,143,865	25,003,672	25,717,585	26,488,450	27,256,959	28,058,057
Net Change in Assets	1,151,188	50,621	(219,023)	(154,456)	111,321	(2,036,090)	(1,676,981)	(1,841,319)	(2,501,354)	(2,707,951)	(3,393,867)
Net Assets, October 1	16,348,694	18,124,138	23,739,300	23,520,277	27,954,035	28,065,356	26,029,265	24,352,284	22,510,965	20,009,611	17,301,660
Net Assets, September 30	17,499,882	18,174,759	23,520,277	23,365,821	28,065,356	26,029,265	24,352,284	22,510,965	20,009,611	17,301,660	13,907,793