Gainesville.
Citizen centered
People empowered

City Manager's Proposed Budget in Brief

City of Gainesville, Florida
Fiscal Year 2019

City Manager's Budget Message

Gainesville.
Citizen centered
People empowered

City of Gainesville

Office of the City Manager
PO Box 490, Station 6
Gainesville, Florida 32627
352 334 5010

CITY MANAGER'S BUDGET MESSAGE

THEME: Investing in Our Future

DATE: June 29, 2018

TO: THE CITY OF GAINESVILLE COMMISSION AND THE CITIZENS OF GAINESVILLE

FROM: Anthony Lyons, City Manager, City of Gainesville, Florida

The City Manager's recommended Fiscal Year 2019 budget is the second year of a two-year budget. The approved FY18 Budget included an approved FY19 Plan, which is the foundation for the FY19 proposed budget. This recommended budget has been developed collaboratively with the City Commission, City Charter Officers, department leaders, budget and finance staff, and with public input. Much like last year's adopted budget, the proposed FY19 budget reflects our community's continued interest in building a transformational and equitable future for all citizens. Moreover, as we build on last year's budget, we continue to focus on strategic investments that help us to plan for a better future. With the adoption of the two-year budget, we promised we would diligently pursue operational excellence in the quest to become the most citizen-centered city in the world. The budget message for FY19 outlines the key investments we are making through the framework of our four strategic guiding principles which are:

How might we…

- Support a strong economy?
- Foster Greater Equity?
- Plan for a better Future?
- Be a Community Model?

The FY 19 Budget continues to invest in citizen-centered approaches that either begin or continue to improve on programs, projects, and services that address City Commission priorities as framed by each principle.

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Supporting a Strong Economy

First, under the guiding principle of supporting a strong economy, we are identifying ways to cultivate job diversity and economic vitality in Gainesville. Out of the budget process, we reaffirmed that a FY 19 budget priority is to "Vitalize the local economy through increased employee wages." As an organization, we recognize the journey toward operational excellence begins with people, notably via important investments we are making in our workforce. The City Commission approved a minimum living wage of $12.25 per hour in FY 17 with annual increases approved in the FY 18 budget and FY 19 budget plan to take the city's hourly wage from $12.75 per hour to $13.25 per hour. The proposed $126.22 million General Fund FY 19 budget includes $3.66 million of incremental funding for pay adjustments, and an allocation for a Total Rewards Study, designed to assess the status of total city employee compensation structure.

This proposed budget also includes additional funding of $504,000 to address staffing support needs such as an Internal Controls Analyst, Housing Support Staff and Human Resource/Talent Acquisition Representatives.

Fostering Greater Equity

The guiding principle of fostering greater equity requires a commitment to build equity and vibrant neighborhoods throughout Gainesville. As an iterative step in the process, this budget funds efforts to vitalize the availability and dispersion of affordable housing in Gainesville to include extending city support for a Homeless Services Contract, hiring a consultant to develop a Housing Action Plan with input from a Community Housing Summit and adding two support staff in the Housing Division to focus on development of long-term strategies to increase availability of affordable housing in Gainesville. The fiscal impact of this priority to the FY 19 budget is $484,000.

Planning for a Better Future

Planning for a better fund is perhaps the most aspiration of our guiding principles in that its intent is to shape a bright future for each and every person in Gainesville. Key to its realization is ensuring that our city's natural, economic and cultural resources are within everyone's reach and preserving the quality of life we enjoy today and hope for tomorrow. From this orientation, three FY 2019 priorities emerge. They are: 1) Vitalize the future of our community by providing enhanced youth programs and services; 2) Establish a Department of Mobility and a Vision Zero Program; and, 3) Establish a Zero Waste Program modeled on best practices from around the country.

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In this proposed budget, several youth initiatives including the Reichert House, Phoenix Neighborhood, and Wallace Foundation coordination are funded at $175,000. The future restructuring of the City's Public Works Department will augment Gainesville's transportation resources with the formation of the Department of Mobility. This new focused effort to improve transit-related services will include RTS, parking, transportation planning, traffic operations as well as pedestrian and bike initiatives. Vision Zero, a plan to end traffic deaths and injuries on our streets, will additionally be housed there. Just over $355,000 is included in the recommended budget in support of this priority. Lastly, in a joint City of Gainesville/Alachua County effort to design a waste management system for the city that reduces, diverts and recycles our waste, $155,000 is provided in the recommended budget to fund a Sustainability Manager, hire a consultant to develop a Zero Waste Strategic Plan, and to perform a Waste Composition Study.

Becoming a Community Model

This guiding principle provides the creative space for the outside-of-the-box thinking that is required for the spark of ingenuity and partnership to thrive in Gainesville. Gainesville can be a city known for breakthrough ideas that enhance the lives of local and global citizens. It is achievable through fostering cross-disciplinary connections among educators, business leaders, citizens, civic entities and more. Ingenuity, experimentation and partnership inform the two FY 19 budget priorities under this guiding principle. They are: 1) To become known for widely dispersed accessibility to broadband and wireless internet, and 2) To foster a lasting cross-disciplinary partnership with the University of Florida.

Present broadband and connectivity options in the City of Gainesville are potentially insufficient. In response to this problem, city staff have developed, issued, and are now reviewing responses to an Invitation to Negotiate (ITN) proposal to explore pathways for making broadband faster, cheaper, and more accessible. Additionally, the city is in discussion with the University of Florida regarding the expansion of the UF's Eduroam Wi-Fi network into priority areas. As part of this expansion residents would also be able to access free Wi-Fi in specific zones. This budget proposes $74,000 to fund bandwidth costs associated with the UF Wi-Fi network, work related to the Broadband ITN, and a percentage of time that a projected Director of Technology position would dedicate to broadband and connectivity projects.

The first step taken toward fostering a lasting cross-disciplinary partnership with the University of Florida was taken at the annual State of the City address on February 14, 2017. Mayor Poe and UF President Kent Fuchs signed a Memorandum of Understanding (MOU) to formalize a collaborative partnership that supports implementing our respective strategic plans.

Both plans align around a vision of Gainesville defining and becoming the *New American City*. Working together is critical to successfully envisioning and planning creative new ways to solve problems.

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This work continues through collaborative planning with UF to leverage more than $300,000 in research grants enabling the UF Campus and greater Gainesville community to serve as a living laboratory to address real-world problems in the local community. Partnership with the Bob Graham Center at UF to develop a fellowship program model for selecting the university's top talent and immersing them into local government has yielded exceptional results. The inaugural cohort of four fellows is concluding a year of dedicated service as a design team providing unique skills in areas of digital services, research and prototyping, communications and engagement, and visual design. A new cohort has been selected to begin work in August 2018.

Other collaborations include the city's participation in the national non-profit, Cities of Service coalition, to provide support and resources for leveraging volunteers to solve community issues, as well as active engagement with the Smart Cities Lab, which is a peer-to-peer network of cities working collectively to solve common problems. Gainesville's participation includes the City Manager's appointment to the Smart Cities Advisory Board, the Autonomous Vehicle Shuttle Project (also known as the Autobus), and the Smart Lighting efforts citywide to create enhanced lighting and generate energy savings.

To continue this progress, the FY 19 budget recommendation provides $153,800 to support planning for shared use of space at the Catalyst Building, including installation of a smart cities lab; hiring a Civic Collaboration Specialist to support the City/UF partnership governance, and build-out of a volunteer corps network; continuity in leveraging Fellows as a design team; continuing work on array of partnership projects such as the autonomous shuttle, Community Resource Paramedic pilot program, and more.

Other noteworthy investments in the FY 19 budget include those made in upgrades and improvements to our technology such as our website and broadcast system, body worn cameras for law enforcement, and LED streetlight upgrades with smart lighting controls to name a few. We launched plans to renovate City Hall, commission a city-wide ADA study, provide additional staffing and operational support for facilities maintenance, Depot and Forest Park as well investing in 352 Arts programs.

While we make these investments, it is worth noting this budget holds the line against any increases in Millage Rate, Fire Assessment Fee or any fees for service. The budget does include additional revenue of $2.7 million attributable to increased Utility Tax proceeds as a result of the GREC purchase in November of 2017.

These investments represent down payments, on the future prosperity of this community and are form a fiscally sound foundation for a flourishing, vibrant and healthy Gainesville community. Like any investment, these priorities require competent stewardship and agile leadership as we consider the fiscal uncertainties of the future. While we cannot know the future, we can help to shape it by the things we invest in today: Our people, our assets and our community. Warren Buffet said it's easier to look back than to look into the future because the "rearview mirror is always clearer than the

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windshield." Our future depends on our ability to look forward, past the windshield and see the best route to build and journey on, together with common purpose.

Thank you for your thoughtful consideration of the proposed Fiscal Year 2019 Budget. I welcome the opportunity to continue working with you to successfully lead the City of Gainesville through its intentional progression to become an iconic *New American City.*

Sincerely,

Anthony Lyons, City Manager
City of Gainesville, Florida

ELECTED OFFICIALS

Mayor (At-Large) – Lauren Poe
Commissioner (At-Large) – Gail Johnson
Commissioner (At-Large) – Helen Warren
Commissioner (District I) – Gigi Simmons
Commissioner (District II) –Harvey Ward
Commissioner (District III) – David Arreola
Mayor-Commissioner Pro Tem (District IV) – Adrian Hayes-Santos

APPOINTED OFFICIALS

City Manager – Anthony Lyons
City Attorney – Nicolle Shalley
City Auditor – Carlos Holt
Clerk of the Commission – Omichele Gainey
Equal Opportunity – Bridget Lee (Interim)
General Manager-Utilities – Ed Bielarski

Direct Reports

Executive Chief of Staff – Deborah Bowie
Assistant City Manager – Dan Hoffman
Assistant City Manager – Fred Murry
Budget & Finance – Christopher Quinn
Community Redevelopment Agency – Sarah Vidal-Finn
Human Resources – Lisa Jefferson (Interim)
Department of Doing – Wendy Thomas
Police – Tony Jones
Strategic Initiatives – (Vacant)

Department Heads

Department of Mobility - Vacant
Facilities Management – Ed Gable
Fire Rescue – Jeff Lane
Fleet Management – Doug Weichman
Director of Technology – (Vacant)
Neighborhood Improvement – Fred Murry
Parks, Recreation and Cultural Affairs – Steve Phillips
Public Works – Phil Mann
Risk Management – Steven C. Varvel

PREPARED

BY

BUDGET AND FINANCE DEPARTMENT

Director
Christopher Quinn

Assistant Finance Director
Diane M. Wilson

Budget Manager
Karen Fiore

Senior Analyst
Patricia Kyler-Law
James "Mike" Munger

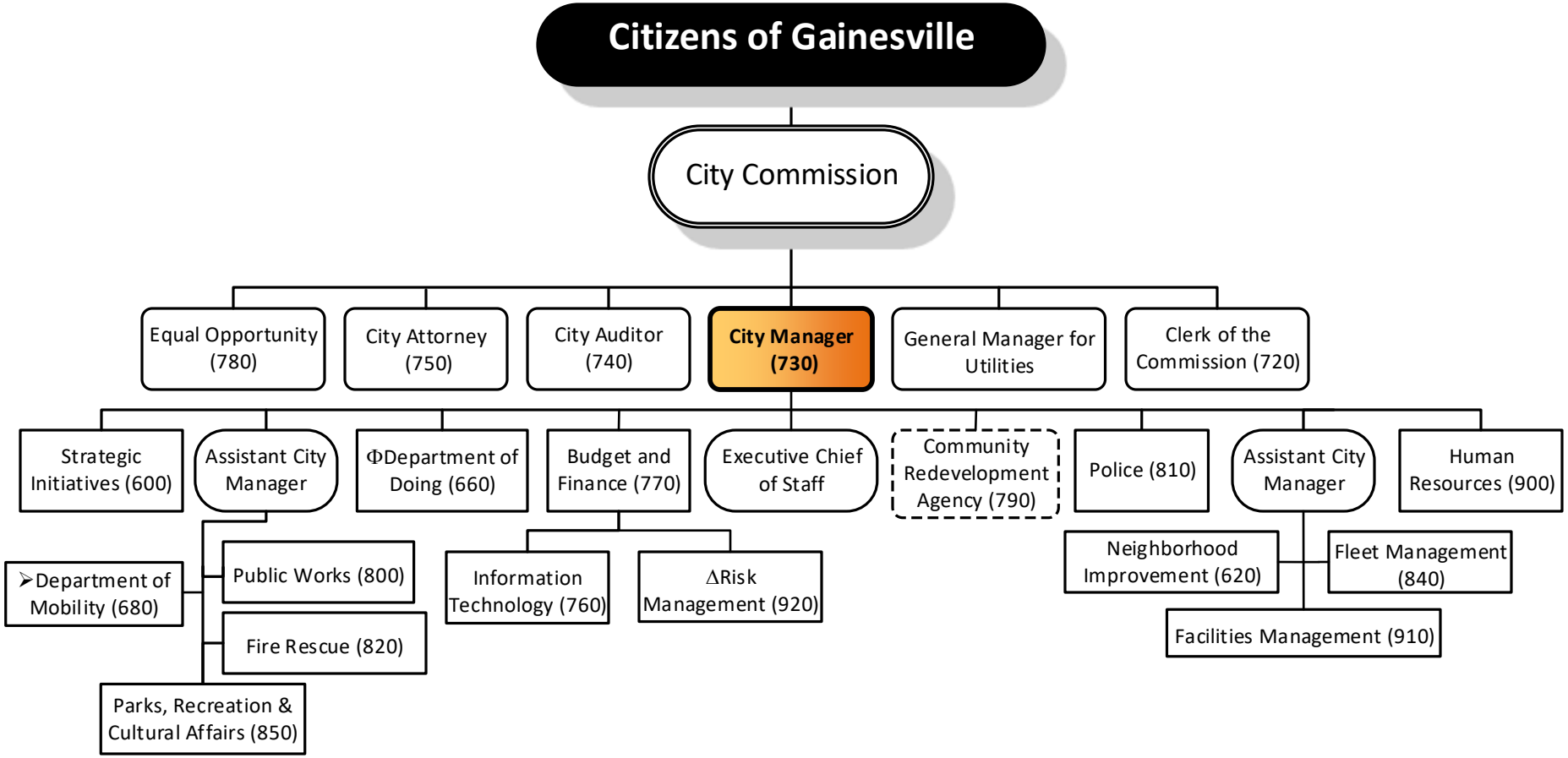
CREDITS

STRATEGIC PLANNING

Senior Strategic Planner
Samantha Wolfe

All City Departmental Staff
Information Technology Support

City of Gainesville
FY 2019 ADOPTED ORGANIZATION CHART



ΔChange made during FY2018
➢Department Re-organization
ΦDepartment Working Title

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FOR IMMEDIATE RELEASE

June 7, 2018

For more information, contact:

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Phone: (312) 977-9700
Fax: (312) 977-4806
E-mail: budgetawards@gfoa.org

(Chicago, Illinois)--Government Finance Officers Association is pleased to announce that **City of Gainesville, Florida,** has received GFOA's Distinguished Budget Presentation Award for its budget.

The award represents a significant achievement by the entity. It reflects the commitment of the governing body and staff to meeting the highest principles of governmental budgeting. In order to receive the budget award, the entity had to satisfy nationally recognized guidelines for effective budget presentation. These guidelines are designed to assess how well an entity's budget serves as:

- a policy document
- a financial plan
- an operations guide
- a communications device

Budget documents must be rated "proficient" in all four categories, and in the fourteen mandatory criteria within those categories, to receive the award.

When a Distinguished Budget Presentation Award is granted to an entity, a Certificate of Recognition for Budget Presentation is also presented to the individual(s) or department designated as being primarily responsible for having achieved the award. This has been presented to **Budget & Finance Department.**

There are over 1,600 participants in the Budget Awards Program. The most recent Budget Award recipients, along with their corresponding budget documents, are posted quarterly on GFOA's website. Award recipients have pioneered efforts to improve the quality of budgeting and provide an excellent example for other governments throughout North America.

Government Finance Officers Association is a major professional association servicing the needs of more than 19,000 appointed and elected local, state, and provincial-level government officials and other finance practitioners. It provides top quality publications, training programs, services, and products designed to enhance the skills and performance of those responsible for government finance policy and management. The association is headquartered in Chicago, Illinois, with offices in Washington D.C.

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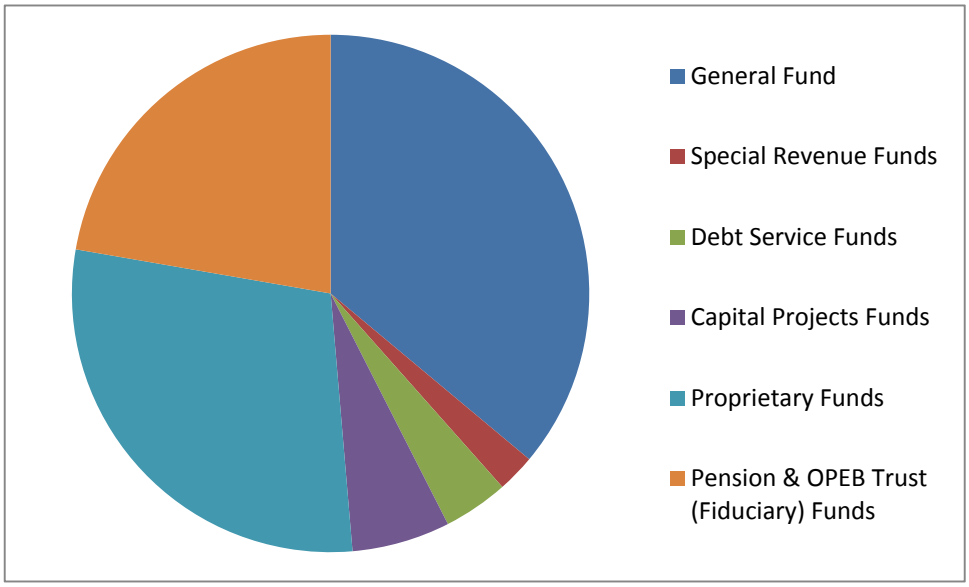
Budget In Brief

Budget Overview

	FY19 Proposed Budget
GENERAL FUND	**$126,218,270**
SPECIAL REVENUE FUNDS	**$8,332,495**
DEBT SERVICE FUNDS	**$14,191,799**
CAPITAL PROJECTS FUNDS	**$22,213,897**
PROPRIETARY FUNDS	**$96,590,331**
PENSION & OPEB TRUST (FIDUCIARY) FUNDS	**$77,939,321**
Total budget all funds	**$354,486,116**

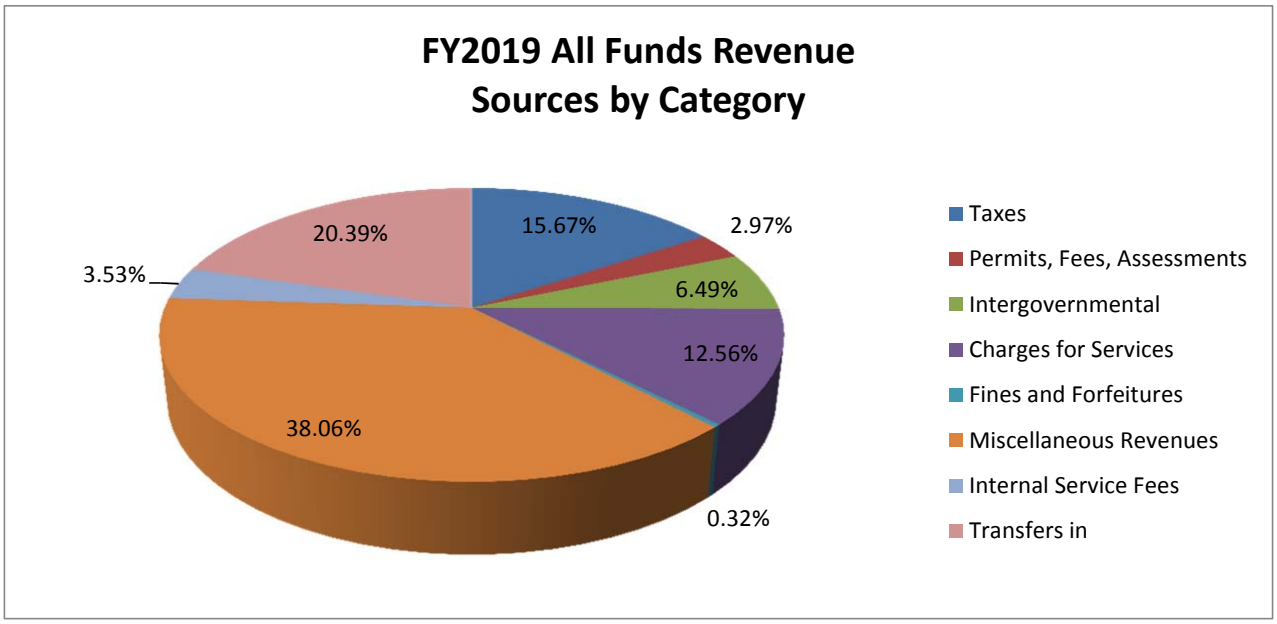


All Funds
Summary of Revenues and Expenses

	FY18 Adopted	% Change FY17 to FY18	FY19 Plan	% Change FY18 to FY19
Beginning Fund Balance	**$ 907,411,699**	**4.9%**	**$ 934,763,523**	**3.0%**
Sources of Funds by Category:				
Taxes	53,405,093	**7.8%**	59,506,351	**11.4%**
Permits, Fees, Assessments	11,423,062	**0.2%**	11,280,933	**-1.2%**
Intergovernmental	23,164,221	**-20.5%**	24,644,107	**6.4%**
Charges for Services	47,131,501	**6.3%**	47,707,379	**1.2%**
Fines and Forfeitures	1,205,493	**-17.3%**	1,218,660	**1.1%**
Miscellaneous Revenues	143,444,285	**-13.2%**	144,568,982	**0.8%**
Internal Service Fees	13,062,047	**17.0%**	13,421,455	**2.8%**
Transfers in	62,381,634	**-7.3%**	77,449,238	**24.2%**
Total Sources	**355,217,336**	**-6.4%**	**379,797,105**	**6.9%**
Uses of Funds:				
General Government Srvcs	84,641,655	**-6.9%**	91,525,740	**8.1%**
Public Safety	93,542,320	**9.4%**	96,598,319	**3.3%**
Physical Environment	17,207,258	**-19.2%**	16,993,009	**-1.2%**
Transportation	44,791,490	**-14.4%**	51,541,594	**15.1%**
Economic Environment	3,046,017	**-62.2%**	3,747,671	**23.0%**
Human Services	807,814	**-30.9%**	1,634,374	**102.3%**
Cultural & Recreation	11,441,280	**-31.4%**	11,838,744	**3.5%**
Contingencies	359,006	**3886.7%**	2,910,960	**710.8%**
Transfers out	24,577,397	**-15.4%**	23,108,054	**-6.0%**
Internal Services	47,451,275	**15.5%**	45,587,651	**-3.9%**
Total Uses	**327,865,512**	**-5.3%**	**345,486,116**	**5.4%**
Planned addition to (appropriation of) fund balance	**27,351,824**	**-18.3%**	**34,310,989**	**25.4%**
Ending Fund Balance	**$ 934,763,523**	**4.0%**	**$ 969,074,512**	**3.7%**

All Funds
Summary of Revenues

On the following pages is a discussion regarding the total revenue sources and total expenses for all funds within the City of Gainesville. The first section contains information regarding where each dollar comes from and where these dollars are shown.



All Funds
Summary of Revenues

The FY19 proposed total sources for the City of Gainesville is $379,797,105. The largest portion is from Miscellaneous Revenue (38%) which includes interest earnings and gain and loss on investments, rental of City buildings and assets and premium reimbursements. The majority of interest earnings and gain and loss on investment is found within the City's Fiduciary and Proprietary Funds. The Fiduciary Funds are used to fund the City's retirement systems and other post-employment benefit trust funds and the Proprietary Funds are used to account for the City's Enterprise and Internal Service funds.

The second largest source of revenue is transfers ($77.4 million in FY19). The majority of these transfers can be attributed to the transfer made from Gainesville Regional Utilities to the General Fund ($38.3 million in FY19) , which is a proxy for the cost to GRU to do business in Gainesville if it was not municipally owned.

Taxes are the third largest revenue source for the City ($59.5 million in FY19), with the majority receipted in the General Fund ($50 million). Property taxes make up about 60% of the total taxes in the General Fund with the remainder being Utility Taxes ($13.8 million), Communications Services Taxes ($4.0 million), Business Tax ($ 840,000), Local Option Gas Tax ($ 1.1 million) and Hazmat Gross Receipts Tax ($ 155,000).

Charges for Services account for 13% of all revenue sources for the City. The bulk of these revenues are found within our enterprise funds for fees paid by users for solid waste, stormwater, building inspection and transit services, along with fees associated with the golf course. Other charges for services can be found in the General Fund in alignment with our indirect cost plan, fees for recreational services, traffic engineering & signal services and outside contracts; such as the contract with Alachua County School Board for School Resource Officers, the contract with North Florida Medical Regional Hospital for police officers and the contracts with Gainesville Regional Airport Authority to pay for security and fire services.

Intergovernmental revenues make up about 7% all of sources received by the City. This revenue source includes funds received by Federal, State and local agencies for grant awards for specific activities, including CDBG and HOME funds, Regional Transit System grants and FDOT grants. Another large portion of this revenue source is the State Revenue Sharing program and Local Government Half Cent Sales Tax. The remainder of these funds are collected from traffic signal maintenance agreements and contributions from other entities.

Internal service fees provide about 4% of total sources across all funds, entirely housed within the internal services funds. These funds include our fleet replacement and management programs as well as the City's self-insurance funds.

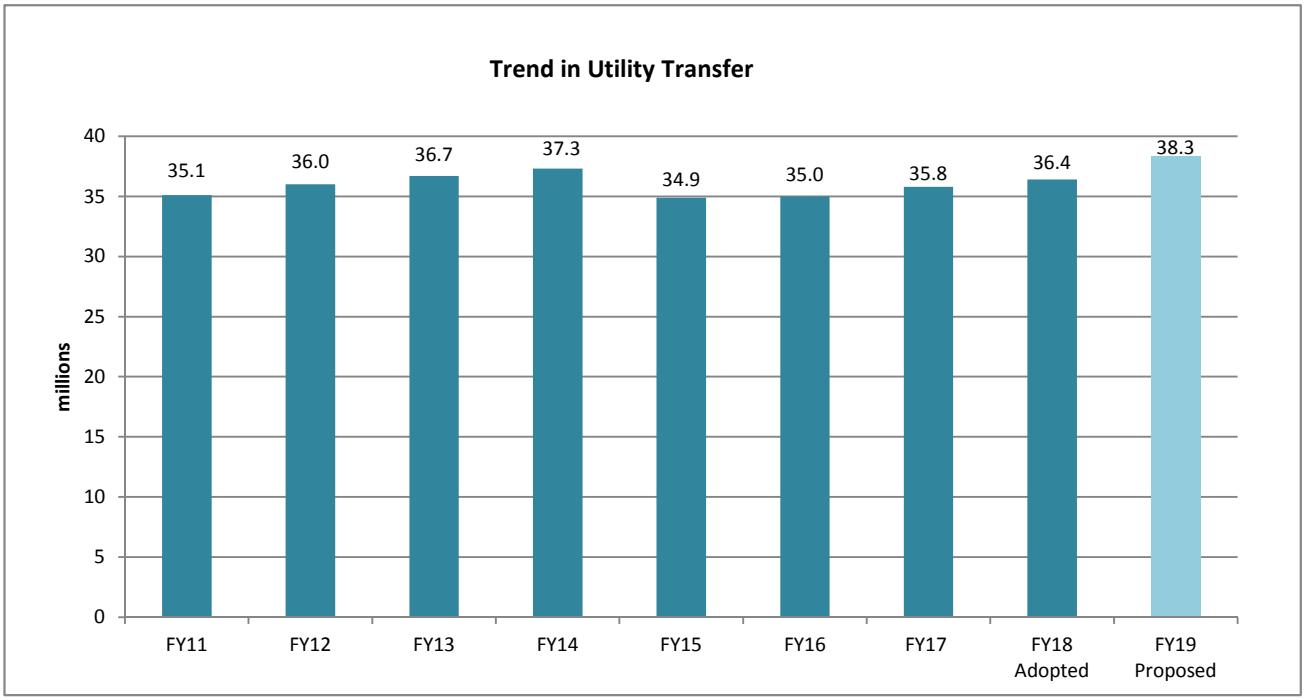
Permits, Fees and Assessments make up only 3% of the total revenue collected by the City, which 60% of the total can be attributed to the Fire Assessment fee following an increase to the rate per factored fire unit in FY18. The majority of the remaining permits, fees and assessments are associated with building permit fees collected in the Florida Building Code Enforcement Fund (25%).

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

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

All Funds
Revenues - Utility Transfer

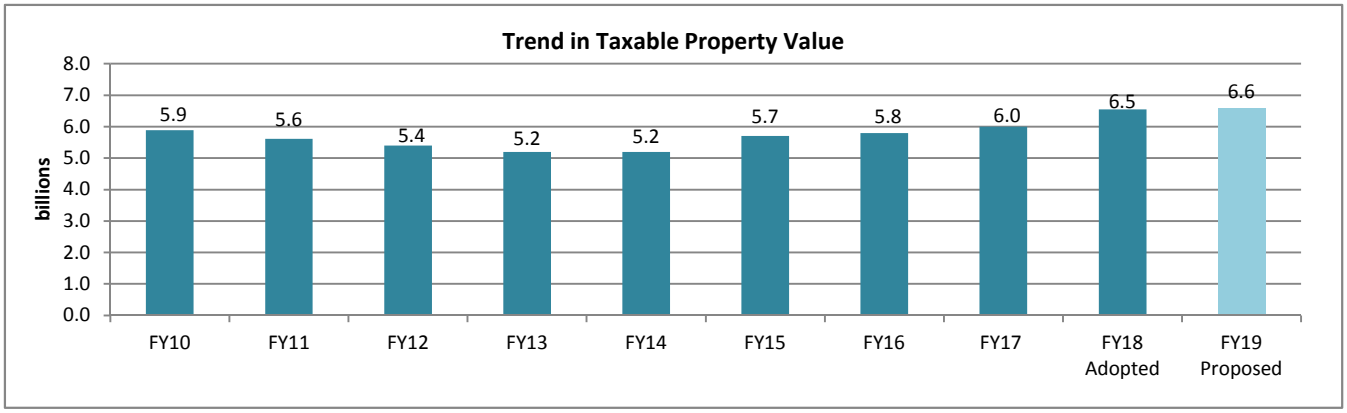
The Utility Transfer is the General Fund's single largest revenue source, comprising approximately 30% of total revenues within the General Fund. The ten year trend in this revenue is detailed below:



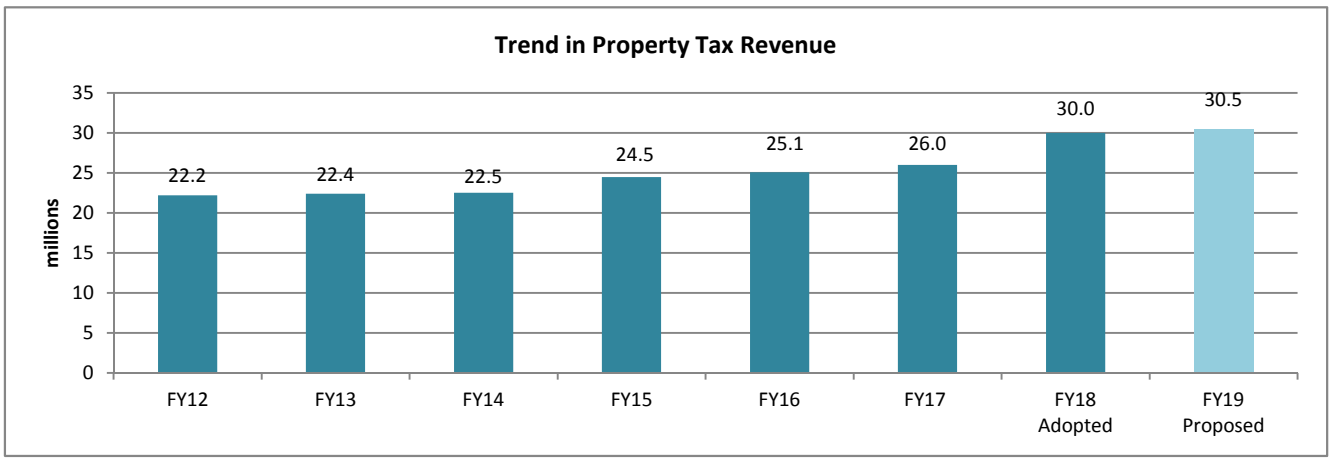
In 2014 a new transfer methodology was developed which would be consistent with the philosophy of providing a proxy for what an investor-owned utility would pay, assisting the utility in maintaining a competitive rate structure, and generating for General Government the resources necessary to maintain service delivery levels. The new formula created a base equal to the FY14 GFT level that would have been produced prior to FY11, provided a fixed growth of this base by 1.5% per year and the property tax revenue that would accrue to the City of Gainesville from the biomass plant would be deducted from the GFT amounts. This agreement is effective for FY15-FY19 and will be renegotiated prior to the FY20 budget. An adjustment has been made to the GFT following the 2017 purchase of the biomass plant by GRU, which removes the property from the tax rolls and removes the property tax credit to the GFT. As a result, the GFT increased in FY19 and the property tax revenue decreases by an equal amount, approximately $1.4M in each year.

Property tax has traditionally provided a consistent source of revenue and has been a staple of Florida municipalities' revenue composition. Both the volume and the stability of this revenue source have been affected by legislative action and the economic downturn in recent years, converting this into a much less predictable component of local government revenue.

After an extraordinary absolute decline in our taxable property value in FY11, the tax base fell again in FY12, from $5.61 billion to $5.41 billion, a decline of $200 million or 3.6%. The base continued to drop in FY13 for the third straight year, this time by 4.44% to $5.17 billion. In FY14, the City had a slight uptick of 0.2% in taxable property value. FY15 saw the first significant growth in property value of 9.07%. There was a steady increase of 2.3% in FY16 and the FY17 budget represents a 4.33% increase over FY16. The FY18 value provided by the Alachua County Property Appraiser's office is 8.6% greater than the FY17 value and the FY19 plan value is 6.3% greater than the FY18 value. This inflationary factor used for FY19 was based on information published from the state of Florida's ad valorem estimating conference by Florida county. Taxable value numbers for FY18 had a larger than expected increase of 8.8%. The growth is primarily composed of appreciation in value of existing properties, with $122 million in new construction and $406 million in valuation growth.

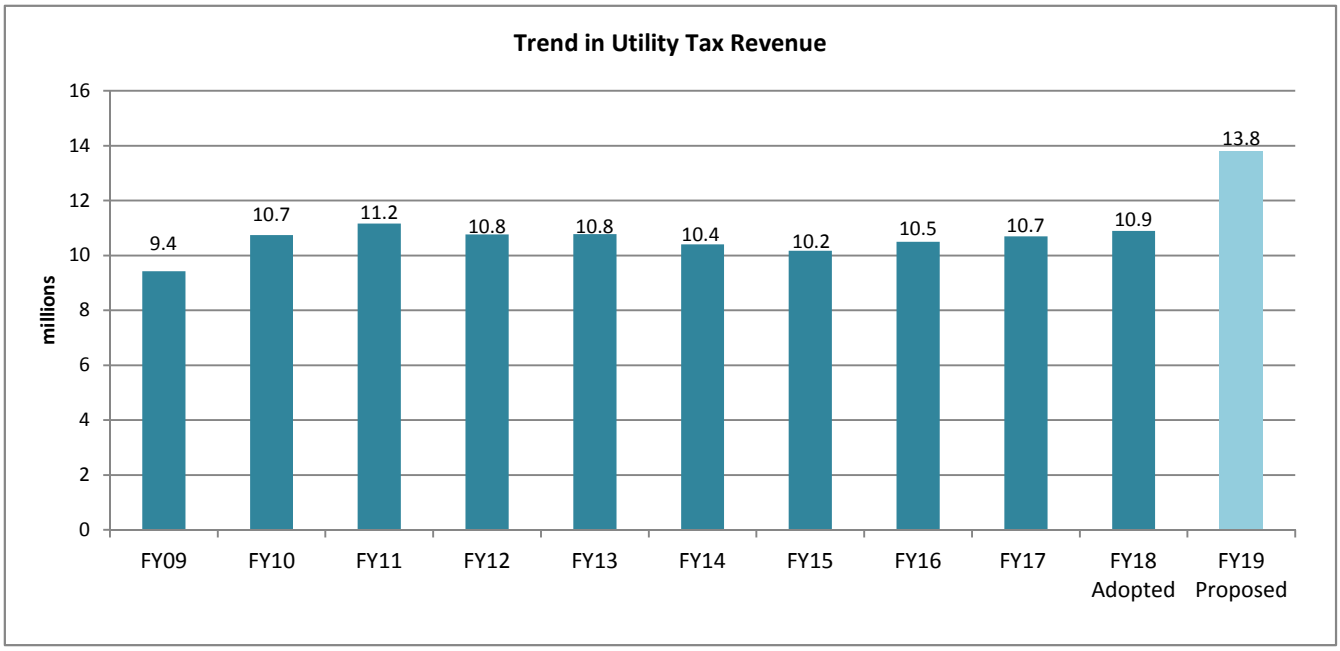


The increase in property tax revenue in FY18 includes $1.4 million from the adopted increase in the millage rate from 4.5079 to 4.7474, $1.8 million due to the increase in total taxable property values and $0.6 million generated by new construction. Additionally, the biomass plant was purchased by GRU in November 2017, removing if from the property tax rolls for FY19 and beyond. This decreases the property tax revenue to the city by approximately $1.4M, which is offset by an increase to the GFT of an equal amount.



All Funds
Revenues - Utility Tax

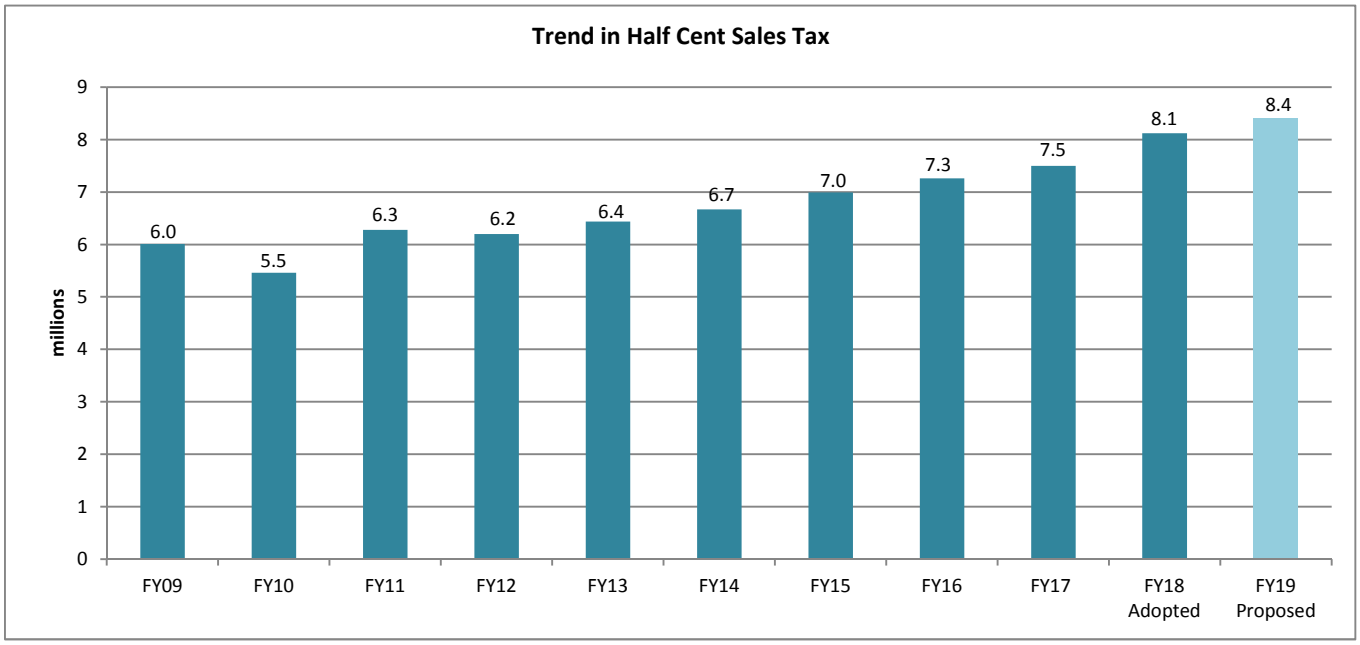
Utility tax revenues are generated through taxes levied on electric, water, and natural gas utility customers who reside within the City's corporate limits. Utility tax revenues are a function of three variables; number of customers, consumption per customer, and price. FY14 through FY17, the Utility has initiated efforts to address rate challenges in part through reductions to their operating and maintenance expense levels. These reductions, which flow through base rates, have in turn negatively impacted utility tax receipts in the General Fund. Electric rate changes have the most significant impact on this revenue source. Due to the purchase of the biomass plant by GRU and an increase in base electric rates mid-FY18, the amount of utility tax charged will increase by approximately $2.7M in FY19. Utility tax will increase for a portion of FY18 , but this was not anticipated during budget development, was not included in the FY18 budget, and therefore, is not reflected in the graph.



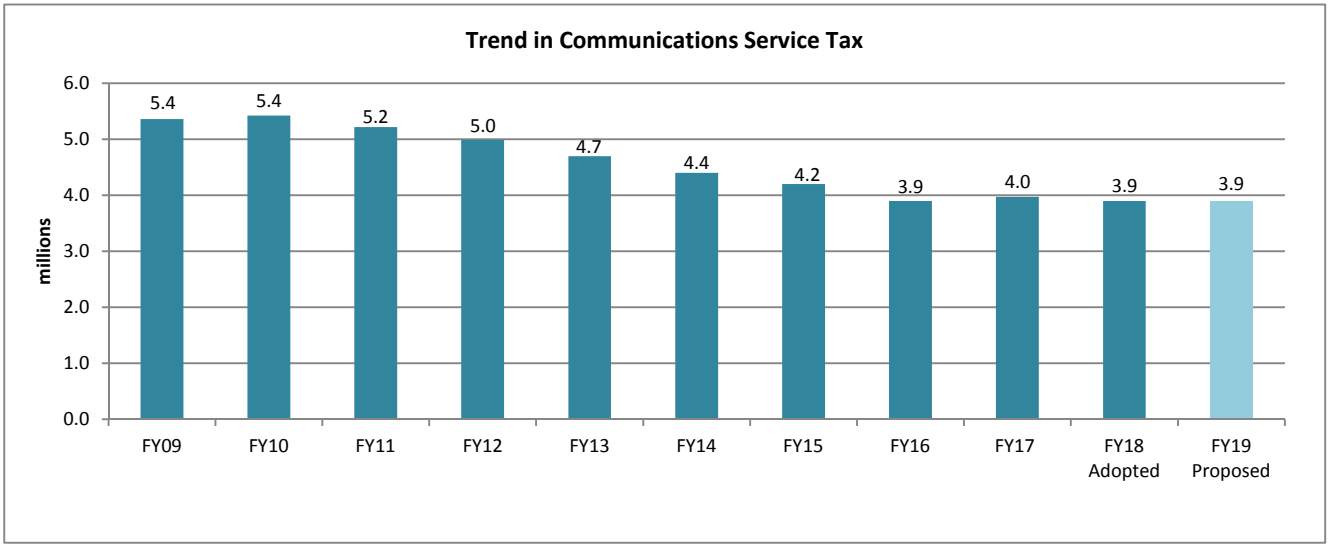
All Funds
Revenues - Half Cent Sales Tax

Half cent sales tax revenue and state revenue sharing are both funded by sales taxes collected by the State and allocated to local governments on a formula basis. Half cent sales tax is based on taxes collected within Alachua County while state revenue sharing is based on taxes collected state-wide. We are anticipating growth in these combined sources for FY18 and FY19 of approximately 6.7% and 4.1%, respectively.

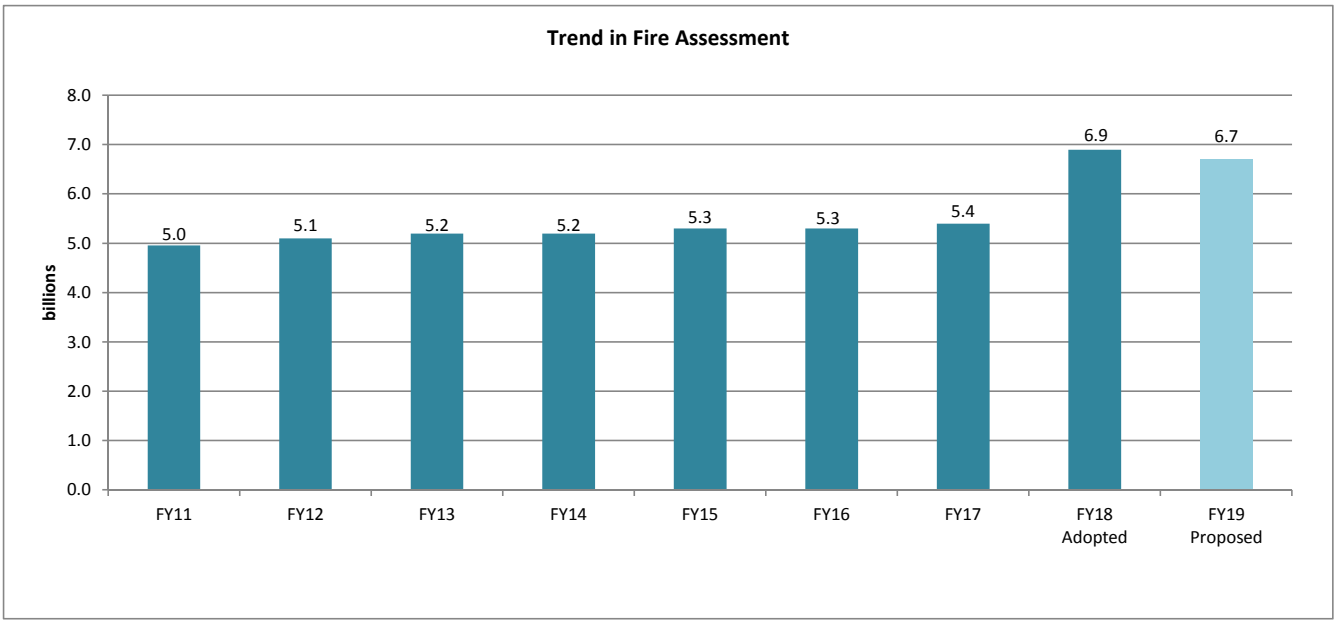
Based on this estimated growth, the following graph demonstrates projected half cent sales tax revenues for the FY18 - FY19 budget process.



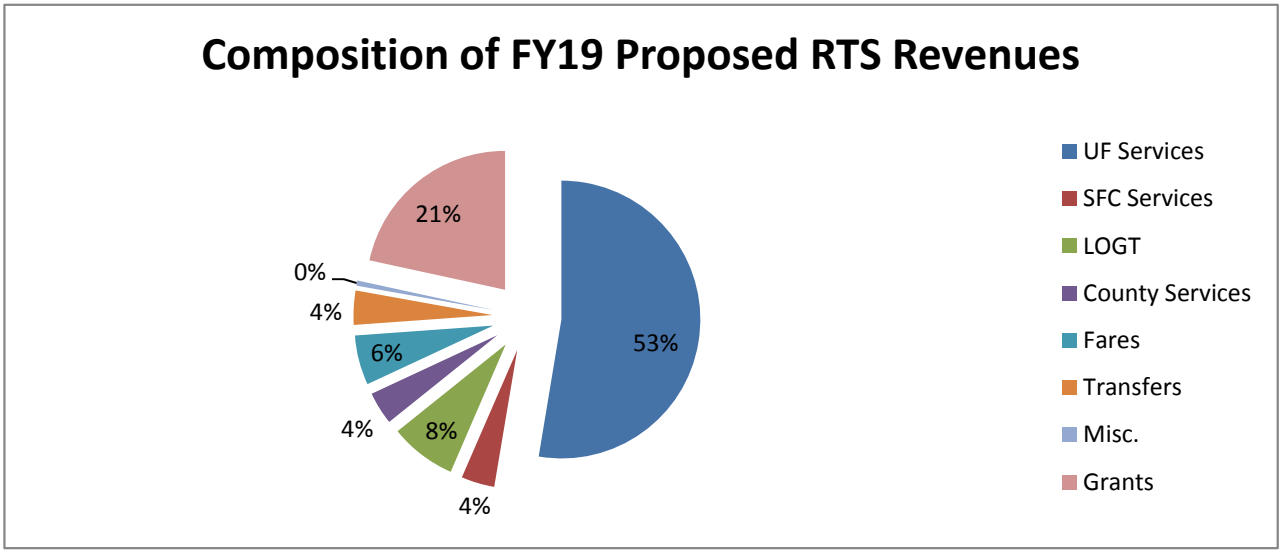
This revenue source is one of the General Fund's least predictable revenue streams. Several factors affect these receipts. One is common to all locales; the fact that the use of land lines is diminishing, due both to economic factors and to the increasing popularity and functionality of cell and smart phones. The other reason is more unique to Gainesville. Being a university city, not only do a large percentage of students have cell phones rather than land lines, but the billing address (which is where the revenue flows) may be the home address of the student rather than their address here in Gainesville.

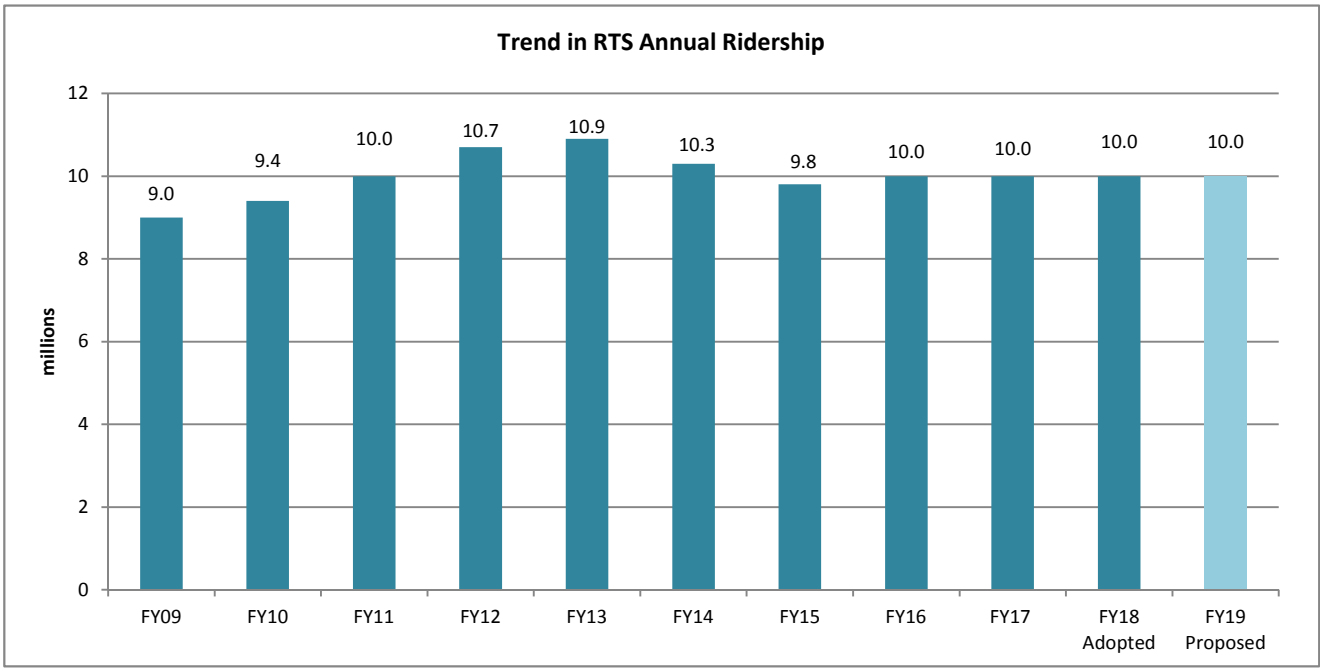


The fire assessment was implemented in FY 2011 and was based on a charge of $78 per factored fire protection unit, intended to cover 50% of the cost of fire protection at the time. Fire protection units are developed based on a combination of the usage and the square footage of the structure. The cost of fire protection has increased over time since implementation of the assessment, so the adopted fee of $78 per FFPU now only recovers approximately 42% of the cost of fire protection. The FY18 adopted budget includes a revised fire assessment of $101 per FFPU to cover 50% of the cost of FY18 fire protection and remains at $101 per FFPU for FY19.

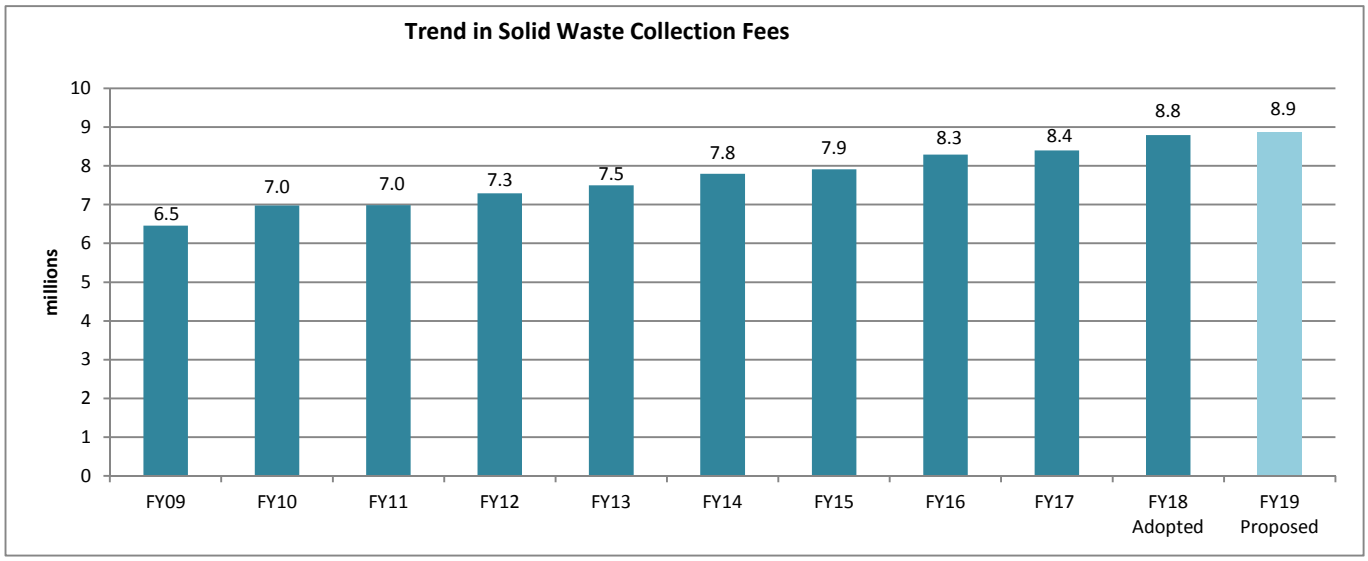


The City's Regional Transit System (RTS) operations, as well as its financial picture, is dominated by the relationship with the University of Florida. As the chart below demonstrates, over fifty percent of RTS' FY19 operating revenues are related to services provided to the University of Florida and Santa Fe College. These contracts represent negotiated amounts based on the cost of providing bus service to students. UF and Santa Fe include a transit fee on each credit hour enrollment which provides the funding source.

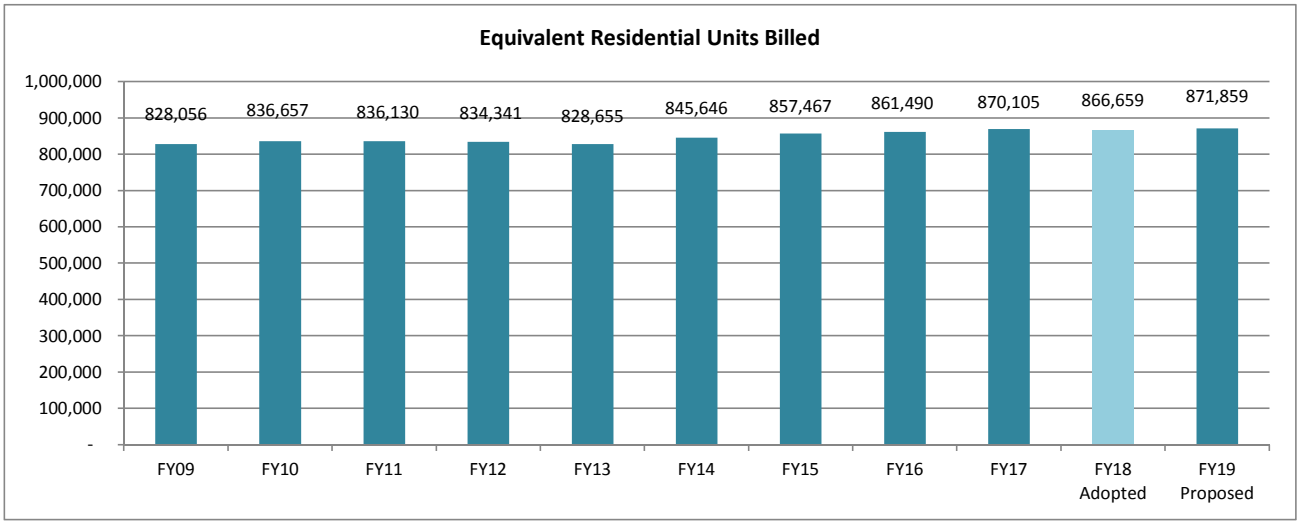




Solid Waste Fund covers the cost of a third party contract for waste and recycling collection. Customers are charged based on cart size billed monthly through GRU. Solid Waste management staff is estimating a gradual growth in households served of 0.6% per year over the forecast period. Solid waste collection fees are now included in the City's policy of increasing fees by 5% every other year; therefore, the increases in even years are attributed to the fee increase.

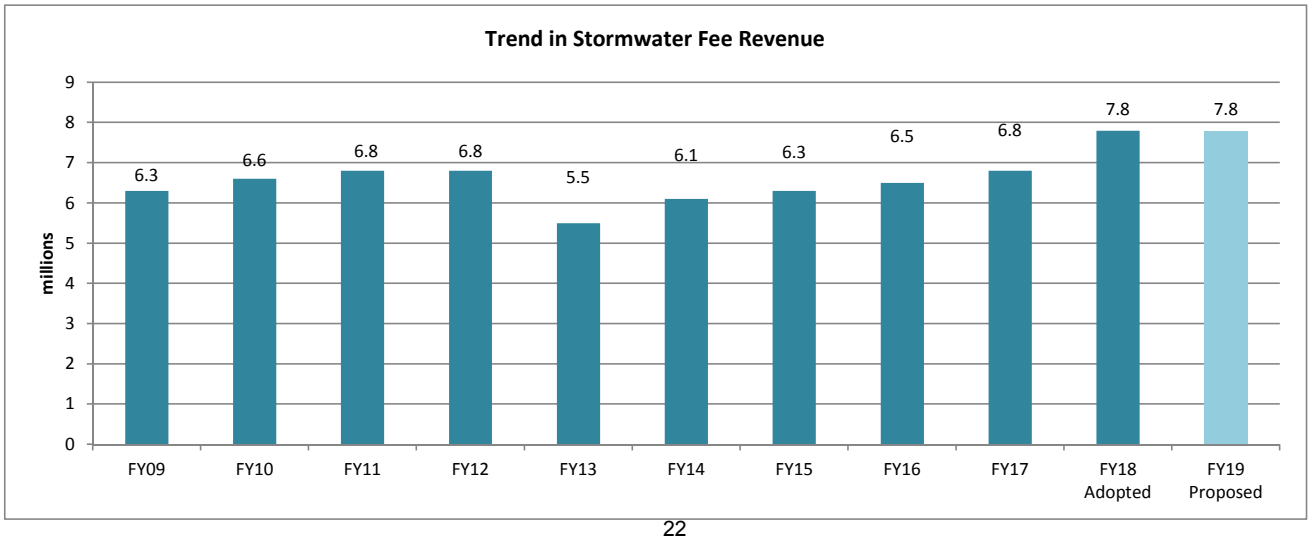


The objective of the stormwater program is to improve Gainesville's water quality. In order to achieve this, staff performs maintenance of basins and ditches as well as the stormwater system. Entities are billed based on their factor of Equivalent Residential Units (ERU). The table below outlines the estimates for ERU growth in FY19.



Below is the rate history and rate estimates through FY19 for the Stormwater Management Utility Fund (SMUF). From FY07 to FY11, the City Commission authorized a 25 cent per month per ERU increase in each of these years to provide funding for the completion of water quality improvement capital projects. The City Commission approved a 5% increase to fees on even years as part of the FY18 budget approval.

SMUF RATE FORECAST PER ERU			
	Capital	Operating	Total
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	7.75	9.00
FY17	1.25	7.75	9.00
FY18	1.25	8.20	9.45
FY19	1.25	8.20	9.45

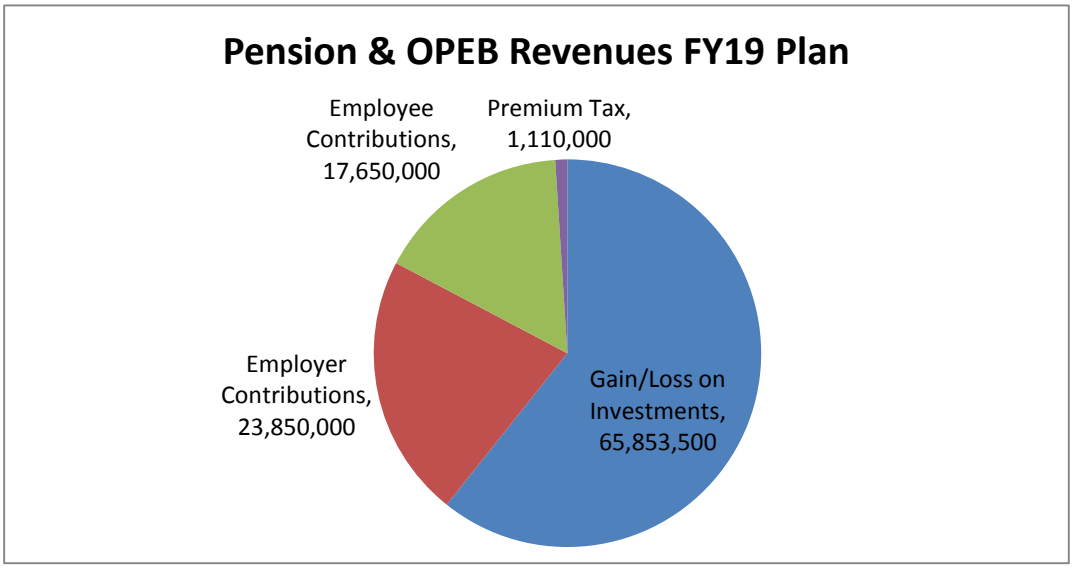


Revenues - Pension & OPEB Contributions and Investment Earnings

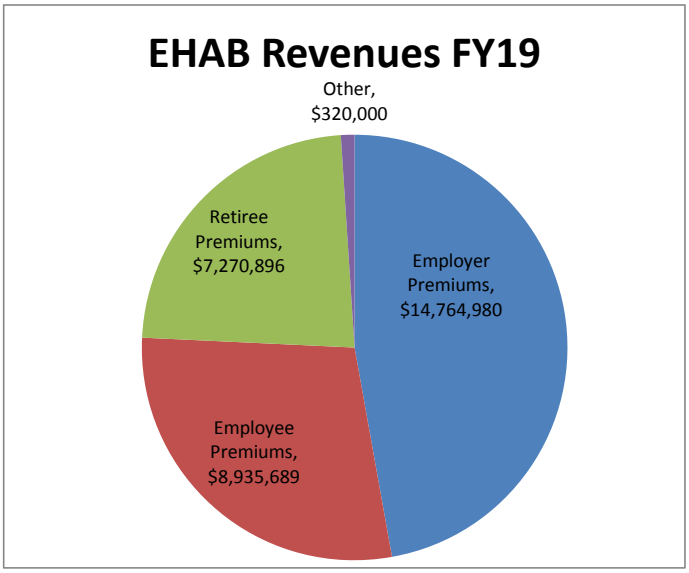
The City operates three defined benefit pension funds and one retiree health insurance trust fund. These pension funds have large employee and employer contributions each year. The employee contributions are set amounts which only change upon negotiations with the City's collective bargaining units excluding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

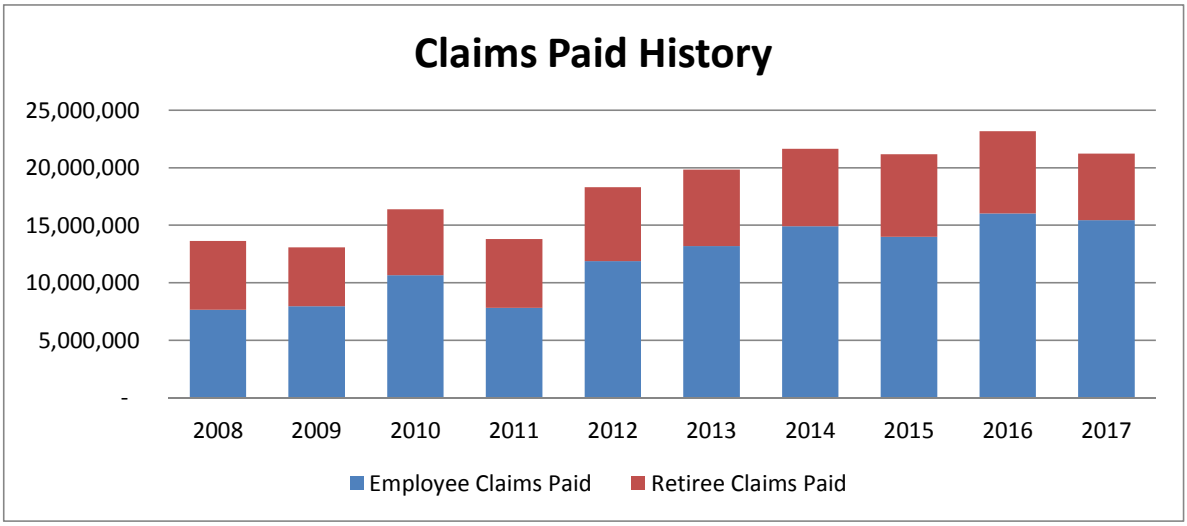
City staff provide the actuaries with statistical information regarding current employees and retirees. City staff, advisory boards and the pension boards work with the actuaries to agree on certain assumptions regarding investment returns, payroll growth, mortality rates and rates of retirement, among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

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



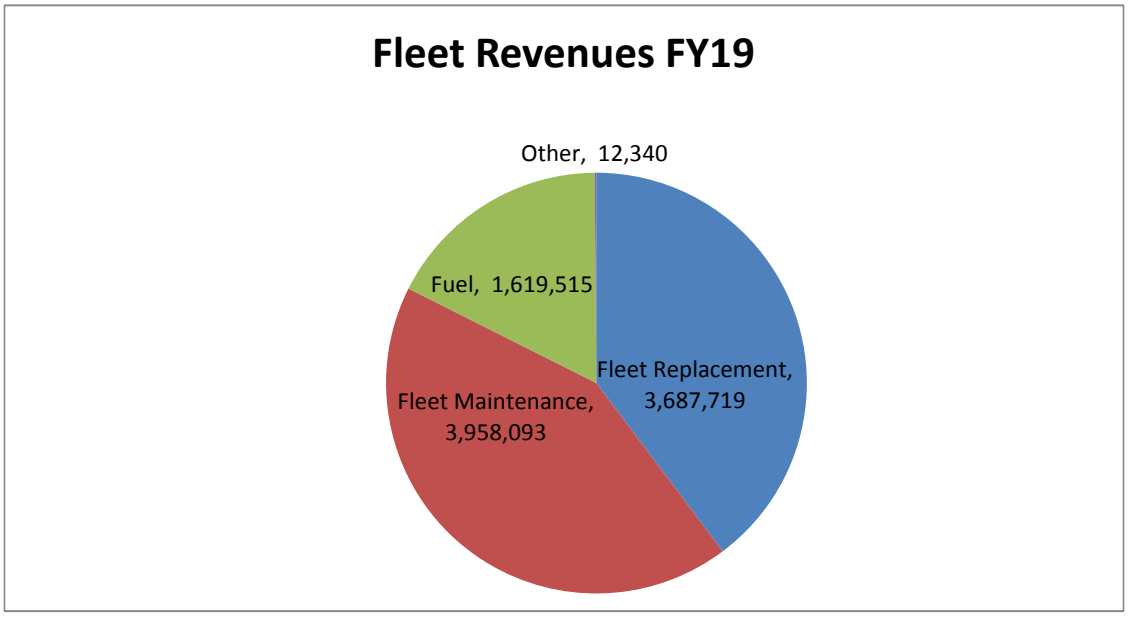
The City operates three separate internal service funds which collect a significant amount of revenue to provide services to City departments as well as employees. The largest fund is the Employee Health and Accident Benefits (EHAB) Fund which is used to account for the self-insurance plan for employees'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





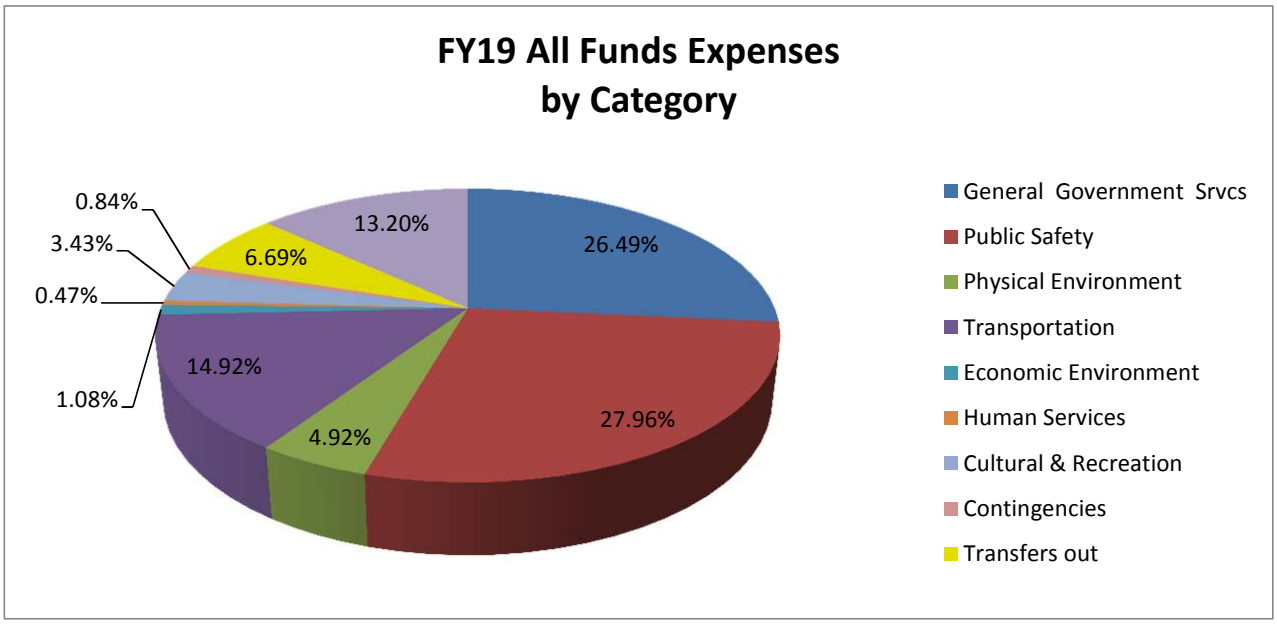
The City's General Insurance Fund operates in a similar manner, collecting premiums from the City's funds to operate a self-insurance plan for workers' compensation, automobile, general and public official liability benefits for both General Government and GRU. The City's Risk Management department sets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

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



All Funds
Summary of Expenses

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



All Funds
Summary of Expenses

Expenses for all funds of the City are budgeted at $345,486,116 for FY19. One of the largest use of funds can be attributed to public safety, which amounts to 28% of the all funds budget. This includes not only personal services and fringe expenses, but also operating, capital projects expenditures, debt and pension expenditures.

General government services comprises 26% of the total funding available. A significant portion of this function, 59%, is in the fiduciary funds for the payment of services related to the City's pension funds. The other sizeable areas this function covers is in the general fund for such things as legislative, executive and legal counsel. The financial and administrative functions are found in both the general fund and the debt service funds.

Funds spent on transportation across all funds amount to 15% of the total expenditure budget, with the majority of these expenses made in the Regional Transit System enterprise funds. Other projects this functional area involves are in the general fund for roadway maintenance, traffic systems and engineering and parking enforcement and in the capital project funds for improvements made to the road infrastructure and other transportation related projects.

The Physical Environment functions is about 5% of the total funds. The primary element of this function is storm and flood control through our stormwater maintenance fund and related capital projects fund.

Cultural & Recreation makes up about 4% of the total budget and this functional area runs the City's recreation centers, swimming pools and maintains park areas. Another responsibility under this area is the special and cultural events that the City runs and administers.

Economic Environment accounts for 1% of the total funds budget. The greater part of these funds go towards the Community Redevelopment Agency and the four tax increment districts to make economic and physical improvements in designated areas.

Proposed General Fund Increment Detail

Adjustments to Baseline

Changes to the baseline due to updated projections received subsequent to the FY19 approved plan include adjustments to the baseline representing about $1.6 million due to contractual changes and previously entered into commitments. These took the City's General Fund from a projected surplus of $374,583 in FY19 to an adjusted surplus of $2,020,604.

	FY19		
	Surplus / (Deficit)	**Revenues**	**Expenditures**
Beginning Baseline Revenues		124,270,681	
Beginning Baseline Expenditures			123,896,098
Beginning Baseline Surplus/(Deficit)	**374,583**		
Adjustments to Baseline for FY2019:			
Utility Tax-Electric		2,700,000	-
Property Tax		(1,360,247)	-
GRU Transfer		1,360,247	-
FDOT-Traffic Signal Maintenance Contract		(182,215)	-
Fire Assessment		(119,509)	(119,509)
Inactive Misc. Programs		(347,370)	(70,000)
Rental of City Property		266,666	-
Combined Communication		-	200,000
Software License Recurring Fees		-	165,560
Longest Table		-	9,000
New Years Eve Firework Celebration		-	30,000
A. Quinn Jones Operating		-	7,500
School Resource Officers Contract		361,744	361,744
Economic Development Program		-	100,000
Homeless Services Contract		-	349,000
Adjusted Baseline Surplus/ (Deficit)	**2,020,604**		

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City Manager Recommended Increments and Capital Improvement Funding

The May 15, 2018 meeting included a discussion of the City Manager's proposed increments, totaling $1,996,200 in FY19. Approximately $675,000 of the FY19 increments represents pilot or one-time costs. The addition of these increments decreased the proposed surplus to almost $24,404 in FY19.

	FY19			
	Surplus / (Deficit)	**Revenues**	**Expenditures**	
Adjusted Baseline Surplus/ (Deficit)	**2,020,604**			
City Manager Recommended Increments:				
Clerk Executive Assistant		-	60,000	
Clerk Legislative Manager & Analyst		-	129,900	
Clerk Fellows/ Interns		-	15,300	
Clerk Records Management System		-	40,000	
Auditor Executive Assistant to a Full Time Position		-	39,000	
Equal Opportunity B2GNow Diversity Compliance Tool		-	26,000	
Equal Opportunity Compliance Investigator to a Full Time Pc		-	43,000	
Smart Cities Manager & Assistant		-	147,000	
Housing Support Staff		-	170,000	
UX/ UI Designer		-	85,000	
Commission Chambers Technology Upgrades		-	400,000	*
Part-time Temp/Seasonal Benefits		-	100,000	
UF Fellows		-	30,000	
Internal Control Analyst		-	85,000	
Contract Coordinator		-	85,000	
Text Message Archiving		-	19,000	
HR Talent Acquisition Reps		-	136,000	
GRU portion of HR positions 40%		-	(54,000)	
GIS Centralization		-	100,000	
Bold Pilot		-	50,000	*
Youth Programing Wallace Foundation Coordination		-	25,000	*
Youth Programing Phoenix neighborhood Program		-	100,000	*
Housing Plan		-	50,000	*
Bandwidth Costs		-	30,000	
Vision Zero/Mobility Planning		-	50,000	*
UF-GNV Partnership/Smart City Space & Equipment		-	35,000	
Adjusted Surplus/ (Deficit)	**24,404**			

Asterisks indicate that the increment includes one-time expenditures.

Subsequent Adjustments to Baseline

This surplus was modified based on some subsequent adjustments to revenues and expenditures as the most recent updates in trends and forecasts were included, resulting in a balanced budget of **$126,218,270**:

	FY19		
	Surplus / (Deficit)	**Revenues**	**Expenditures**
Adjusted Baseline Surplus/ (Deficit)	**24,404**		
Updates to Baseline Subsequent to 5/15/2018			
Property Tax		(183,159)	-
GRU Transfer		(28,278)	-
Fire Assessment		(150,717)	-
Salaries & Wages		-	(585,519)
Utilities		-	(56,889)
Inactive Misc. Programs		-	30,000
Indirect Services		(274,658)	-
Adjusted Surplus/ (Deficit)	**-**		

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Proposed Capital Funding

The proposed budget includes funding for the projects contained within the FY19 Capital Improvement Plan. Details on all funding sources are included in the detail section of this document.

USES	FY2019
Boardwalk Replacement *	$ 25,000
Fire Station Exhaust System	10,250
Fire Station Furnishings Replacement	40,999
Fire Station Repairs and Maintenance * &**	100,000
GFR Equipment Replacement **	44,370
GFR Facilities Maintenance & Landscaping *	50,000
GFR Fire Rescue Equipment on Apparatus Replc. *	25,000
GFR Inventory Management System	20,500
GFR Mobile Data Computer System *	25,000
GPD Body Worn Cameras**	81,729
GPD IT Replacement & Support (server & backup)	30,000
GPD Laptops *	250,000
GPD Portable Radios *	195,000
GPD Taser Program	65,717
GPD Vehicle Video Cameras *	130,000
GS ADA Repairs *	25,000
GS GTEC Facility Maintenance & Repairs*	10,000
GS Unscheduled Maintenance & Repairs *	100,000
IT Infrastructure Replacement *	75,000
IT PC Equipment Replacement *	125,000
Median Repair/Improvement *	15,000
Parking Garage Maintenance and Repairs **	50,000
PRCA Park Maintenance and Repairs *	50,000
PRCA Playground Equipment Replacement *	45,000
PRCA Replacement of Diving Boards at Pools *	4,000
PW Mast Arms Painting & Maintenance *	106,553
Sidewalk Maintenance *	100,000
	$ 1,799,118

Single asterisks indicate recurring projects which continue from year to year while double asterisks represent projects which are funded from multiple sources.

Proposed Capital Funding from FY19 Bond Issue

Several major capital projects are included in the FY19 Proposed Budget. It is important to note that they represent almost 90% of the proposed bond funding and should be considered "placeholders" as they are likely to change pending the results of related studies funded in FY18 (City Hall Renovations, New Fire Station 9) and ongoing projects such as (LED Streetlight upgrade and Department Wide Radio Replacement). For that reason, the cost of the bond issue and associated utility savings from the streetlight LED/smart lighting conversion have not been included in the FY19 Proposed Budget numbers, but are tentatively expected to be equal and offsetting amounts.

The intent of providing this detail now even though it is preliminary and subject to change is to ensure that the plan for funding these projects with a bond issue is discussed and tentatively approved.

FY19 Bond Issue Capital Projects

	FY2019
City Hall Renovations **	$ 2,500,000
LED Streetlight Upgrade with Smart Lighting Controls	6,820,000
Brick Streets Evaluation	50,000
Department Wide Radio Replacement (TRS mobile and portable radios)	1,150,000
Body Worn Camera Initiative **	300,000
Fire Station 5 Feasibility Study	209,010
New Fire Station 9 evaluation & land acquisition**	1,500,000
GFR Equipment Replacement **	970,990
Total Proposed FY19 Bond Issue with GF Repayment	$ 13,500,000

Single asterisks indicate recurring projects which continue from year to year while double asterisks represent projects which are funded from multiple sources.

General Fund Reserves

Current policy calls for the City to hold 10% of General Fund revenues in unassigned fund balance. At the end of FY18, the balance is projected to be above the required level.

General Fund Reserves		
Unassigned Fund Balance at 9/30/17	$	16,199,506
Unassigned Fund Balance at 9/30/18 (projected)	$	12,999,506
Policy Requirement for Unassigned Fund Balance	$	12,058,908

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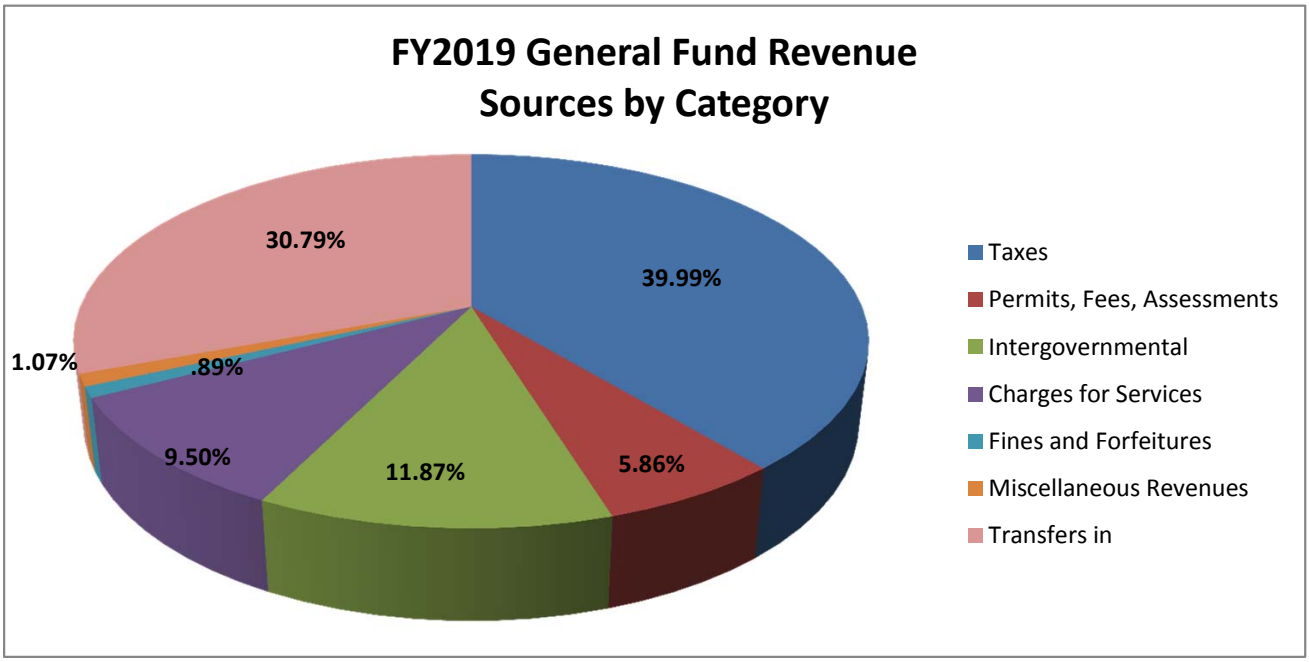
Appendix

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

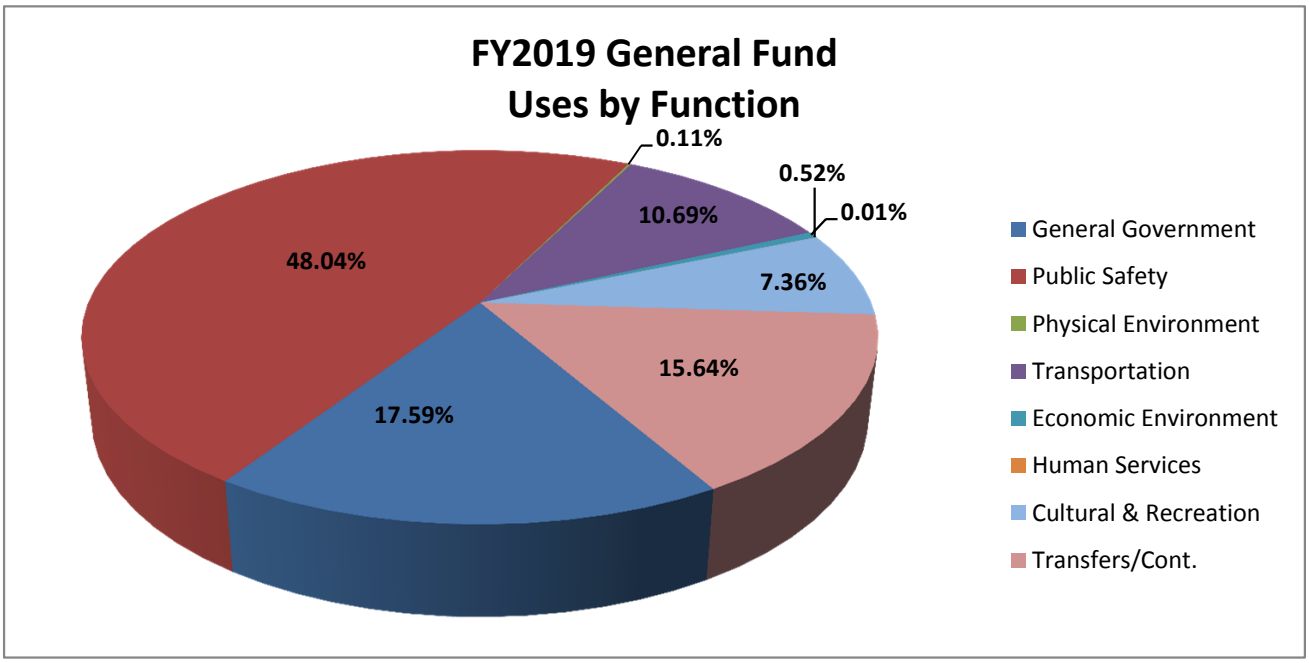
General Fund

General Fund
Summary of Sources and Uses

Where each dollar comes from...



Where each dollar goes…



General Fund Summary
Summary of Revenues and Expenses

	FY2018 Adopted	% Change FY17 to FY18	FY2019 Proposed	% Change FY18 to FY19
Beginning Fund Balance	**$ 19,610,205**	**-14.1%**	**$ 18,228,322**	**-7.0%**
Sources of Funds by Category:				
Taxes	46,951,564	**9.7%**	50,479,208	**7.5%**
Permits, Fees, Assessments	7,565,071	**22.1%**	7,397,567	**-2.2%**
Intergovernmental	14,653,400	**7.3%**	14,987,837	**2.3%**
Charges for Services	12,059,958	**8.4%**	11,992,771	**-0.6%**
Fines and Forfeitures	1,115,493	**-24.1%**	1,128,660	**1.2%**
Miscellaneous Revenues	1,278,598	**-13.4%**	1,359,400	**6.3%**
Transfers	36,964,994	**0.8%**	38,872,830	**5.2%**
Total Sources	**120,589,078**	**6.3%**	**126,218,273**	**4.7%**
Uses of Funds:				
General Government	20,630,757	**8.5%**	22,201,810	**7.6%**
Public Safety	59,692,637	**2.2%**	60,645,383	**1.6%**
Physical Environment	370,342	**89.7%**	150,035	**-59.5%**
Transportation	12,669,375	**5.2%**	13,497,576	**6.5%**
Economic Environment	361,410	**-13.6%**	668,750	**85.0%**
Human Services	15,000	**-25.7%**	15,000	**0.0%**
Cultural & Recreation	9,298,326	**13.1%**	9,299,812	**0.0%**
Contingencies	359,006	**4.1%**	2,910,960	**710.8%**
Transfers to Other Funds	18,574,108	**3.6%**	16,828,947	**-9.4%**
Total Uses	**121,970,961**	**4.6%**	**126,218,273**	**3.5%**
Planned addition to (appropriation of) fund balance	**(1,381,883)**	**-57.2%**	**0**	**-100.0%**
Ending Fund Balance	**$ 18,228,322**	**-7.0%**	**$ 18,228,322**	**0.0%**

General Fund Revenues and Other Sources of Funds
Financial Plan for FY2019

	FY2018 Adopted	% Change FY17 to FY18	FY2019 Proposed	% Change FY18 to FY19
Sources of Funds:				
Taxes:				
Real Property, Net	$ 29,997,566	**14.5%**	$ 30,533,027	**1.8%**
Local Option Gas Tax	1,085,781	**11.4%**	1,127,745	**3.9%**
Hazmat Gross Receipts	155,014	**0.0%**	155,014	**0.0%**
Utility Service Tax-Electric	8,081,193	**2.0%**	10,942,817	**35.4%**
Utility Service Tax-Water	1,800,998	**3.0%**	1,855,028	**3.0%**
Utility Service Tax-Gas	849,135	**3.0%**	874,609	**3.0%**
Utility Service Tax-Misc.	173,777	**0.5%**	174,708	**0.5%**
Communications Srv Tax	3,935,377	**-0.9%**	3,935,377	**0.0%**
Business Tax	832,723	**1.0%**	840,883	**1.0%**
Payments in Lieu of Taxes	40,000	**n/a**	40,000	**0.0%**
Total Taxes	46,951,564	**9.7%**	50,479,208	**7.5%**
Permits, Fees & Assessments:				
Fire Assessment	6,865,929	**27.7%**	6,690,546	**-2.6%**
Home Occupational Prmts	24,632	**0.0%**	24,632	**0.0%**
Miscellaneous Permits	11,273	**1.0%**	11,379	**0.9%**
Landlord Licensing Fee	649,923	**-15.8%**	657,566	**1.2%**
Taxi Licenses	13,314	**6.0%**	13,444	**1.0%**
Total Permits, Fees & Assmts	7,565,071	**22.1%**	7,397,567	**-2.2%**
Intergovernmental:				
State Rev Shrg-Sales Tax	2,755,706	**3.6%**	2,865,934	**4.0%**
State Rev Shrg-Motor Fuel	890,411	**1.1%**	935,439	**5.1%**
Mobile Home Licenses	35,159	**0.0%**	35,159	**0.0%**
Beverage Licenses	111,902	**0.4%**	112,387	**0.4%**
Half Cent Sales Tax	8,122,368	**8.4%**	8,447,263	**4.0%**
Firefighters Suppl. Comp	76,648	**0.0%**	76,648	**0.0%**
FDOT-Traffic Signal	842,995	**36.7%**	676,020	**-19.8%**
FDOT-Streetlight Maint	574,272	**2.5%**	588,055	**2.4%**
MTPO Contribution	13,025	**0.0%**	13,025	**0.0%**
Insurance Tax	1,230,914	**1.6%**	1,237,907	**0.6%**
Total Intergovernmental	14,653,400	**7.3%**	14,987,837	**2.3%**
Charges for Services:				
Land Development Code	243,684	**2.5%**	249,532	**2.4%**
Miscellaneous Fees-GPD	17,435	**0.0%**	17,435	**0.0%**
Document Reproduction	19,532	**6.0%**	19,723	**1.0%**
Fire Inspection Fees	57,314	**5.0%**	57,314	**0.0%**

General Fund Revenues and Other Sources of Funds
Financial Plan for FY2019

	FY2018 Adopted	% Change FY17 to FY18	FY2019 Proposed	% Change FY18 to FY19
Billable Overtime-GFR	45,829	**3.0%**	46,745	**2.0%**
Trespass Towing Applic.	37,330	**6.0%**	37,696	**1.0%**
Towing Application Prg	18,707	**6.0%**	18,890	**1.0%**
Fire Protection	666,667	**n/a**	-	**-100.0%**
Traffic Signal - County	211,465	**2.5%**	216,536	**2.4%**
GHA HUD Contract	37,038	**3.0%**	38,149	**3.0%**
Law Enforcement Services	446,505	**3.0%**	459,900	**3.0%**
School Resource Officer	391,474	**3.0%**	753,218	**92.4%**
Cemetery Fees	47,049	**5.3%**	47,188	**0.3%**
Parking Meter & Smart Crd	155,441	**6.0%**	156,964	**1.0%**
Neighborhood Parking Dcls	190,897	**6.0%**	192,767	**1.0%**
Other Street Projects	21,515	**2.4%**	-	**-100.0%**
Traffic Engineering Prjts	68,058	**1.0%**	68,725	**1.0%**
Traffic Review Fees	3,390	**5.0%**	3,390	**0.0%**
Parking Garage	211,095	**6.0%**	213,164	**1.0%**
Environmental Review	2,741	**2.5%**	2,797	**2.0%**
Swimming Pools	254,976	**-5.1%**	257,769	**1.1%**
Recreation Centers	84,374	**6.0%**	85,201	**1.0%**
Recreation Fees	68,400	**6.0%**	69,070	**1.0%**
Rec Memberships & Sports	29,259	**6.0%**	29,546	**1.0%**
Summer Camp Fees	50,264	**6.0%**	50,756	**1.0%**
Park Admission	75,000	**6.0%**	75,735	**1.0%**
Asst City Attorney-GRU	238,732	**6.3%**	243,789	**2.1%**
Police Training-SFC	44,201	**3.0%**	-	**-100.0%**
Airport Security	367,220	**2.0%**	374,564	**2.0%**
Airport Fire Station	517,823	**2.0%**	528,180	**2.0%**
Utility Indirect Services	3,244,751	**-0.7%**	3,195,168	**-1.5%**
RTS Indirect Services	1,692,229	**10.0%**	1,861,452	**10.0%**
CDBG Indirect Services	35,252	**5.0%**	38,518	**9.3%**
SMU Indirect Services	551,785	**-6.3%**	549,577	**-0.4%**
Solid Waste Indirect Srvs	213,382	**5.0%**	224,051	**5.0%**
HOME Indirect Srvs	9,294	**5.0%**	8,255	**-11.2%**
Golf Course Indirect Srvs	232,904	**10.0%**	256,195	**10.0%**
Fleet Mgmt Indirect Srvs	408,635	**10.0%**	449,498	**10.0%**
Gen Insurance Indirect Srvs	324,486	**-8.4%**	340,614	**5.0%**
Health Insurance Ind. Srvs	78,214	**10.0%**	86,036	**10.0%**
CRA Indirect Services	165,993	**10.0%**	182,591	**10.0%**
Fl. Bldg Code Enf Ind Srvs	329,413	**10.0%**	329,413	**0.0%**
General Pension Ind Srvs	48,897	**-39.6%**	51,342	**5.0%**

General Fund Revenues and Other Sources of Funds
Financial Plan for FY2019

	FY2018 Adopted	% Change FY17 to FY18	FY2019 Proposed	% Change FY18 to FY19
Police Pension Ind Srvs	43,106	**-2.4%**	45,261	**5.0%**
Fire Pension Indirect Srvs	36,411	**-17.6%**	38,232	**5.0%**
Misc Charges for Srvs	21,790	**2.4%**	21,825	**0.2%**
Total Charges for Services	12,059,958	**8.4%**	11,992,771	**-0.6%**
Fines and Forfeitures:				
Court Fines	295,908	**-20.5%**	295,908	**0.0%**
Municipal Ordinance	5,848	**1.0%**	5,905	**1.0%**
Code Enf Penalties	23,136	**6.0%**	23,363	**1.0%**
Parking Fines	436,110	**-40.4%**	441,166	**1.2%**
False Alarm Penalties	354,491	**4.8%**	362,318	**2.2%**
Total Fines and Forfeitures	1,115,493	**-24.1%**	1,128,660	**1.2%**
Miscellaneous Revenues:				
Rebate Gas Tax	34,086	**0.0%**	34,086	**0.0%**
Rental Income-Thomas Ctr	131,005	**6.0%**	132,289	**1.0%**
Interest on Investment	500,000	**-28.6%**	600,000	**20.0%**
Rental of City Property	362,819	**350.2%**	351,227	**-3.2%**
Proceeds from Surplus	10,101	**0.0%**	10,101	**0.0%**
Other Contributions	7,360	**6.0%**	7,432	**1.0%**
CRA Loan Interest	83,052	**-11.9%**	70,512	**-15.1%**
Other Misc Revenues	150,175	**2.4%**	153,753	**2.4%**
Total Miscellaneous Revenue	1,278,598	**-13.4%**	1,359,400	**6.3%**
Transfers From Other Funds:				
School Crossing Guard TF	50,000	**-37.0%**	50,000	**0.0%**
Evergreen Cemetery TF	160,000	**0.0%**	160,000	**0.0%**
Solid Waste	300,000	**0.0%**	300,000	**0.0%**
RTS-Direct Services	75,915	**2.5%**	77,817	**2.5%**
General Fund Transfer-GRU	36,379,080	**1.6%**	38,285,013	**5.2%**
Total Transfer Other Funds	36,964,994	**0.8%**	38,872,830	**5.2%**
Total Sources	**$ 120,589,078**	**6.3%**	**$ 126,218,273**	**4.7%**

General Fund Expenditures by Department
Financial Plan for FY2019

	FY2018 Adopted	% Change FY17 to FY18	FY2019 Proposed	% Change FY18 to FY19
Department Names & Numbers:				
Strategic Initiatives (600)	$ 1,638,487	**n/a**	$ 2,116,123	**29.2%**
Neighborhood Imprv (620)	1,417,075	**1.3%**	1,661,987	**17.3%**
Planning & Dev Srvs (660)	2,070,410	**8.8%**	1,702,195	**-17.8%**
Department of Mobility (680)	-	**n/a**	267,496	**n/a**
Commission (710)	458,748	**2.1%**	444,511	**-3.1%**
Clerk of Commission (720)	758,210	**9.6%**	968,017	**27.7%**
City Manager (730)	1,316,065	**-0.7%**	1,549,525	**17.7%**
City Auditor (740)	665,464	**0.6%**	684,066	**2.8%**
City Attorney (750)	1,699,254	**-0.1%**	1,655,749	**-2.6%**
Information Tech (760)	2,128,465	**-0.5%**	2,130,944	**0.1%**
Budget and Finance (770)	3,075,014	**5.8%**	3,315,392	**7.8%**
Equal Opportunity (780)	810,413	**-4.1%**	890,907	**9.9%**
Public Works (800)	11,494,242	**9.3%**	12,009,940	**4.5%**
Police (810)	34,859,994	**0.2%**	35,107,790	**0.7%**
Fire/Rescue (820)	18,813,063	**7.8%**	19,236,731	**2.3%**
Combined Comm Ctr (830)	3,846,565	**-5.5%**	4,046,565	**5.2%**
Parks, Rec & CA (850)	9,351,922	**11.3%**	9,432,071	**0.9%**
Human Resources (900)	2,509,837	**2.7%**	2,494,959	**-0.6%**
Facilities Management (910)	2,681,171	**16.2%**	3,415,609	**27.4%**
Risk Management (920)	7,626	**6.8%**	7,721	**1.2%**
Non-Departmental (990)	22,368,937	**4.5%**	23,079,974	**3.2%**
Total General Fund Uses	**$ 121,970,962**	**5.0%**	**$ 126,218,273**	**3.5%**

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General Fund Contingencies and Transfers
Financial Plan for FY2019

	FY2018 Adopted	% Change FY17 to FY18	FY2019 Proposed	% Change FY18 to FY19
Contingency Accounts:				
City Manager Contingency	$ 18,765	**0.0%**	$ 18,765	**0.0%**
Trans-Retiree Cola	1,500	**50.0%**	1,500	**0.0%**
Living Wage Set Aside	313,741	**4.6%**	800,227	**155.1%**
Personal Services Adjust	25,000	**0.0%**	2,090,468	**8261.9%**
Total Contingencies	**$ 359,006**	**4.1%**	**$ 2,910,960**	**710.8%**
Transfers to Other Funds:				
Capital Imprv Rev Bond 2017	$ 648,750	**n/a**	$ 610,500	**-5.9%**
Ironwood Golf Course	813,684	**3.8%**	799,700	**-1.7%**
Tax Increment 5th Avenue	212,769	**22.0%**	227,610	**7.0%**
Tax Increment CP/UH	1,532,304	**16.5%**	1,638,817	**7.0%**
Tax Increment Downtown	887,021	**19.7%**	948,679	**7.0%**
Tax Increment Eastside	209,152	**10.8%**	223,689	**7.0%**
Small Business Loan	80,000	**n/a**	-	**-100.0%**
Siemens/GPD Lease	101,393	**223.0%**	-	**-100.0%**
POB-2003a Debt Service	601,092	**9.8%**	694,459	**15.5%**
POB-2003b Debt Service	4,649,352	**8.4%**	3,102,525	**-33.3%**
Capital Imprv Rev Note 2009	187,934	**46.9%**	187,520	**-0.2%**
Capital Imprv Rev Bond 2010	219,481	**-0.2%**	217,408	**-0.9%**
GRU (Job Fair)	8,000	**0.0%**	8,000	**0.0%**
Revenue Note Series 2011A	427,213	**5.2%**	422,747	**-1.0%**
Revenue Refunding FFGFC02	685,992	**-0.6%**	691,596	**0.8%**
Revenue Refunding CIRB05	1,638,440	**0.2%**	1,619,280	**-1.2%**
Miscellaneous Spec Revenue	707,070	**19.0%**	915,246	**29.4%**
Solid Waste Collections	6,400	**0.0%**	6,400	**0.0%**
Economic Dev Fund (GTEC)	12,000	**0.0%**	12,000	**0.0%**
General Capital Prj Fund	880,152	**-60.8%**	317,446	**-63.9%**
RTS Operating	627,210	**0.0%**	627,210	**0.0%**
Roadway Resurfacing Fund	642,554	**0.0%**	642,554	**0.0%**
Facilities Maintenance Fund	562,500	**0.0%**	562,500	**0.0%**
Equipment Replacement	977,500	**0.0%**	977,500	**0.0%**
CIRB of 2014	884,244	**-0.1%**	874,919	**-1.1%**
CIRN 2016A	371,901	**64.0%**	416,884	**12.1%**
Total Transfers to Other Funds	**$ 18,574,108**	**3.6%**	**$ 16,745,189**	**-9.8%**

General Fund Non-Departmental (990) Expenditures
Financial Plan for FY2019

	FY2018 Adopted	% Change FY17 to FY18	FY2019 Proposed	% Change FY18 to FY19
Non-Departmental Projects:				
Broadband Feasibility Study	$ 20,000	**n/a**	$ 20,000	**0.0%**
Motor Pool	80,233	**55.7%**	105,235	**31.2%**
GIS Upgrade	-	**-100.0%**	13,000	**n/a**
Unemployment Comp	22,005	**1.0%**	22,005	**0.0%**
Freedom in Motion	36,000	**0.0%**	36,000	**0.0%**
Allowance for Annexation	17,920	**0.0%**	17,920	**0.0%**
Community Food Center	75,000	**n/a**	75,000	**0.0%**
Active Streets	15,000	**0.0%**	15,000	**0.0%**
Elections	245,101	**0.0%**	245,101	**0.0%**
Property Insurance Premium	587,665	**0.0%**	587,665	**0.0%**
Casualty Insurance Premium	643,249	**3.0%**	643,249	**0.0%**
Allowance for Boards	43,663	**3.8%**	43,663	**0.0%**
Lobbyist Contract	165,748	**8.5%**	165,748	**0.0%**
Uncollectible Receivable	35,000	**26.3%**	35,000	**0.0%**
Alachua Co Street Lights	1,196,739	**2.0%**	1,196,739	**0.0%**
Early Learning Coalition	65,000	**0.0%**	65,000	**0.0%**
Stop the Violence Contrib.	2,500	**0.0%**	2,500	**0.0%**
Meridian Match	100,000	**n/a**	100,000	**0.0%**
Bread of the Mighty Food Bank	50,000	**n/a**	-	**-100.0%**
Parent Empowerment	35,000	**0.0%**	35,000	**0.0%**
Contingencies	359,006	**4.1%**	2,910,960	**710.8%**
Transfers to Other Fds (990)	18,574,108	**3.6%**	16,745,189	**-9.8%**
Total Non-Departmental	**$ 22,368,937**	**4.5%**	**$ 23,079,974**	**3.2%**

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

Special Revenue Funds

Grant Funds

- Community Development Block Grant
- Urban Development Action Grant
- Home Investment Partnership Grant
- Miscellaneous Grants
- SHIP

Trust Funds

- Evergreen Cemetery
- School Crossing Guard
- Arts in Public Places
- Downtown Redevelopment Tax Increment
- Fifth Avenue Tax Increment
- College Park Tax Increment
- Eastside Tax Increment

Miscellaneous

- GEZDA
- Cultural and Nature Projects
- State & Federal Law Enforcement Contraband Forfeiture
- Police Billable Overtime
- Community Redevelopment Agency
- Street, Sidewalk and Ditch Improvement
- Economic Development
- Transportation Concurrency Exception Area
- Water/Wastewater Infrastructure
- Small Business Loan Fund
- Miscellaneous Special Revenue
- Tourist Product Development
- Fire Assessment
- Tree Mitigation Fund

All Special Revenue Funds
Summary of Revenues and Expenses

	FY2018 Adopted	% Change FY17 to FY18	FY2019 Proposed	% Change FY18 to FY19
Beginning Fund Balance	**$ 31,785,430**	**11.4%**	**$ 36,476,241**	**14.8%**
Sources of Funds by Category:				
Taxes	2,529,947	**-37.6%**	5,042,854	**99.3%**
Permits, Fees, Assessments	-	**-100.0%**	-	**n/a**
Intergovernmental	1,662,805	**-71.9%**	1,695,226	**1.9%**
Charges for Services	1,104,342	**-48.6%**	1,104,342	**0.0%**
Fines and Forfeitures	90,000	**-60.8%**	90,000	**0.0%**
Miscellaneous Revenues	386,450	**-72.6%**	386,450	**0.0%**
Transfers	5,186,230	**4.3%**	6,072,978	**17.1%**
Total Sources	**10,959,774**	**-44.4%**	**14,391,850**	**31.3%**
Uses of Funds:				
General Government	89,375	**-76.8%**	375,358	**320.0%**
Public Safety	962,535	**-67.5%**	1,286,072	**33.6%**
Physical Environment	-	**-100.0%**	66,000	**n/a**
Transportation	-	**-100.0%**	-	**n/a**
Economic Environment	2,674,607	**-58.1%**	3,068,921	**14.7%**
Human Services	194,644	**9.1%**	991,693	**409.5%**
Cultural & Recreation	609,408	**-80.5%**	605,899	**-0.6%**
Transfers to Other Funds	1,738,395	**12.7%**	1,938,552	**11.5%**
Total Uses	**6,268,964**	**-64.0%**	**8,332,495**	**32.9%**
Planned addition to (appropriation of) fund balance	4,690,810	**103.9%**	6,059,355	**29.2%**
Ending Fund Balance	**$ 36,476,241**	**18.3%**	**$ 42,535,596**	**16.6%**

Gainesville Enterprise Zone Development Agency
Fund 101

Description: The Gainesville Enterprise Zone Development Agency (GEZDA) Fund is used to account for the objectives and purposes of the GEZDA.

Funding Source: The City of Gainesville initial funding to support GEZDA came from the Economic Development Special Revenue Fund.

Legal Basis: The City Commission adopted an ordinance creating GEZDA pursuant to FS 290.0056.

Fund Balance: There is no planned activity in this fund. The fund balance continues to earn interest until this funding is needed.

The fund balance within this fund is restricted.

	FY2018 Adopted	% Change FY17 to FY18	FY2019 Proposed	% Change FY18 to FY19
Beginning Fund Balance	**$ 5,425**	**0.3%**	**$ 5,527**	**1.9%**
Sources of Funds:				
Miscellaneous:				
Gain/Loss on Investments	102	**0.0%**	102	**0.0%**
Total Sources	**102**	**0.0%**	**102**	**0.0%**
Uses of Funds:				
Economic Environment:				
Program Expenditures	-	**n/a**	-	**n/a**
Total Uses	**-**	**n/a**	**-**	**n/a**
Planned addition to (appropriation of) fund balance	**102**	**0.0%**	**102**	**0.0%**
Ending Fund Balance	**$ 5,527**	**1.9%**	**$ 5,629**	**1.8%**

Community Development Block Grant
Fund 102

Description: The Community Development Block Grant (CDBG) is used to maintain unique accounting requirements for Federal funds being used to refurbish and rehabilitate deteriorated neighborhoods.

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

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

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

The fund balance within this fund is restricted.

	FY2018 Adopted	% Change FY17 to FY18	FY2019 Proposed	% Change FY18 to FY19
Beginning Fund Balance	**$ 172,462**	**0.0%**	**$ 134,113**	**-22.2%**
Sources of Funds:				
Intergovernmental:				
CDBG Federal Entitlement	1,211,681	**0.0%**	1,244,102	**2.7%**
Total Sources	**1,211,681**	**0.0%**	**1,244,102**	**2.7%**
Uses of Funds:				
Public Safety:				
Code Enforcement Division	246,186	**23.9%**	207,784	**-15.6%**
Economic Environment:				
Block Grant Administration	214,180	**-6.6%**	268,749	**25.5%**
Housing Program Delivery	354,999	**103.3%**	305,166	**-14.0%**
City Housing Programs	225,030	**-47.2%**	225,030	**0.0%**
Human Services:				
Cold Weather Shelter	25,000	**0.0%**	25,000	**0.0%**
Human Services Grants	169,644	**17.3%**	168,546	**-0.6%**
Transfers:				
POB-S2003a Debt Svc (226)	14,991	**15.9%**	16,089	**7.3%**
Total Uses	**1,250,030**	**3.2%**	**1,216,363**	**-2.7%**
Planned addition to (appropriation of) fund balance	(38,349)	**n/a**	27,739	**-172.3%**
		n/a		
Ending Fund Balance	**$ 134,113**	**-22.2%**	**$ 161,852**	**20.7%**

Urban Development Action Grant Fund
Fund 103

Description: The Urban Development Action Grant Fund is used to account for loans made to a local developer for construction of a downtown parking garage. The loan is to be repaid based on provisions of an agreement.

Funding Source: The City of Gainesville acquired a grant from the U.S. Department of Housing and Urban Development in 1987 to provide a loan for the construction of a parking garage. The July 1989 grant closeout agreement states that any income received after the completion of the original project shall be used only for activities eligible under Title I of the Housing and Community Development Act of 1974.

Legal Basis:

The City Commission adopted the recommendation of the East Gainesville SPROUT Task Force to allocate the remaining UDAG revenue for Depot Park recreation facilities per agenda item #050705.

Fund Balance:

This fund balance is earmarked per agenda item #050705 for Depot Park recreation facilities.

The fund balance within this fund is assigned.

	FY2018 Adopted	% Change FY17 to FY18	FY2019 Proposed	% Change FY18 to FY19
Beginning Fund Balance	**$ (30,656)**	**-44.4%**	**$ (30,656)**	**0.0%**
Sources of Funds:				
Miscellaneous:				
CRA Operating (111)	-	**n/a**	23,650	**n/a**
Total Sources	**-**	**n/a**	**23,650**	**n/a**
Uses of Funds:				
Cultural & Recreation:				
Depot Park Recreation	-	**n/a**	-	**n/a**
Total Uses	**-**	**n/a**	**-**	**n/a**
Planned addition to (appropriation of) fund balance	-	**n/a**	23,650	**n/a**
		n/a		
Ending Fund Balance	**$ (30,656)**	**0.0%**	**$ (7,006)**	**-77.1%**

HOME Fund
Fund 104

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

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

Legal Basis:

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

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

The fund balance within this fund is restricted.

	FY2018 Adopted	% Change FY17 to FY18	FY2019 Proposed	% Change FY18 to FY19
Beginning Fund Balance	**$ 98,595**	**0.0%**	**$ 104,827**	**6.3%**
Sources of Funds:				
Intergovernmental Revenue				
Federal Grant	451,124	**0.5%**	451,124	**0.0%**
Total Sources	**451,124**	**0.5%**	**451,124**	**0.0%**
Uses of Funds:				
Economic Environment:				
Block Grant Administration	53,556	**27.0%**	40,757	**-23.9%**
City Housing Programs	286,224	**-6.9%**	241,211	**-15.7%**
CHDO Housing Programs	102,669	**52.5%**	102,669	**0.0%**
Transfers to Other Funds:				
POB-S2003a Debt Svc (226)	2,443	**-9.9%**	2,443	**0.0%**
Total Uses	**444,892**	**-0.9%**	**387,080**	**-13.0%**
Planned addition to (appropriation of) fund balance	6,232	**n/a**	64,044	**927.7%**
Ending Fund Balance	**$ 104,827**	**6.3%**	**$ 168,871**	**61.1%**

Cultural Affairs Fund
Fund 107

Description: The Cultural Affairs Fund is used to account for revenues and expenditures associated with various cultural and special event activities provided for the benefit of City residents.

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

Legal Basis: Each year the City Commission approves this allocation. Resources in this fund are restricted for expenditures related to special events per Resolution # 100962.

Fund Balance: Fund Balance in this fund is used to continue to run established programs or to start new programs. The increase in fund balance is from decreased expenditures in this fund as changes are being made.

The fund balance within this fund is committed.

	FY2018 Adopted	% Change FY17 to FY18	FY2019 Proposed	% Change FY18 to FY19
Beginning Fund Balance	**$ 98,595**	**9.8%**	**$ 162,775**	**65.1%**
Sources of Funds:				
Charges for Services:				
Ticket Sales	309,483	**0.0%**	309,483	**0.0%**
Registration Fees	120,033	**-7.7%**	120,033	**0.0%**
Rental Income	12,000	**0.0%**	12,000	**0.0%**
Miscellaneous Revenues:				
Other Contributions	45,130	**0.0%**	45,130	**0.0%**
Gain/Loss on Investments	24,376	**100.0%**	24,376	**0.0%**
Total Sources	**511,022**	**0.4%**	**511,022**	**0.0%**
Uses of Funds:				
Cultural & Recreation:				
Hoggetowne Medieval Faire	308,775	**0.0%**	307,627	**-0.4%**
Tench Building	2,000	**0.0%**	2,000	**0.0%**
Downtown Plaza Events	6,000	**0.0%**	6,000	**0.0%**
Downtown Arts Festival	87,435	**0.0%**	87,435	**0.0%**
Juried Exhibitions	4,000	**0.0%**	4,000	**0.0%**
Cultural Operations	66,969	**-4.3%**	69,441	**3.7%**
Transfers to Other Funds:				
POB-S2003a Debt Svc (226)	3,753	**-7.5%**	4,028	**7.3%**
Total Uses	**478,932**	**-0.7%**	**480,531**	**0.3%**
Planned addition to (appropriation of) fund balance	32,090	**20.7%**	30,491	**-5.0%**
Ending Fund Balance	**$ 162,775**	**65.1%**	**$ 193,266**	**18.7%**

State Law Enforcement Contraband Forfeiture Fund
Fund 108

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

Funding Source: Sources in this fund are proceeds from confiscated property. Florida State Law forbids anticipation of forfeiture funds for budget purposes, which is why no budgeted expenditures are shown.

Legal Basis: Florida Statutes, sections 932.701 through 932.704

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

The fund balance within this fund is restricted.

	FY2018 Adopted	% Change FY17 to FY18	FY2019 Proposed	% Change FY18 to FY19
Beginning Fund Balance	**$ 196,115**	**20.3%**	**$ 196,115**	**0.0%**
Sources of Funds:				
Fines and Forfeitures:				
State Confiscated Property	-	**-100.0%**	-	**n/a**
Miscellaneous Revenues:		**n/a**		
Proceeds-Surplus Equip	-	**-100.0%**	-	**n/a**
Gain/Loss on Investments	-	**-100.0%**	-	**n/a**
Total Sources	**-**	**-100.0%**	**-**	**n/a**
Uses of Funds:				
Public Safety:				
Police Explorers (H123)	-	**-100.0%**		**n/a**
Summer Heatwave (H126)	-	**n/a**	-	**n/a**
Reichert House (H207)	-	**n/a**	-	**n/a**
Total Uses	**-**	**-100.0%**	**-**	**n/a**
Planned addition to (appropriation of) fund balance	-	**-100.0%**	-	**n/a**
Ending Fund Balance	**$ 196,115**	**0.0%**	**$ 196,115**	**0.0%**

Federal Law Enforcement Contraband Forfeiture Fund
Fund 109

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

Funding Source: Sources in this fund are proceeds from confiscated property. Federal Law forbids anticipation of forfeiture funds for budget purposes, which is why no budgeted expenditures are shown.

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

Fund Balance: The use of fund balance is restricted per legal basis and is approved by the City Commission on a case-by-case basis. The change in fund balance is a planned spend down from the current level.

The fund balance within this fund is restricted.

	FY2018 Adopted	% Change FY17 to FY18	FY2019 Proposed	% Change FY18 to FY19
Beginning Fund Balance	**$ 1,045,818**	**-22.6%**	**$ 1,045,818**	**0.0%**
Sources of Funds:				
Fines and Forfeitures:				
Federal Forfeiture	-	**-100.0%**	-	**n/a**
Total Sources	**-**	**-100.0%**	**-**	**n/a**
Uses of Funds:				
Public Safety:				
Joint Aviation Unit	-	**-100.0%**	153,000	**n/a**
Police Beat Show	-	**-100.0%**	52,000	**n/a**
Federal Forfeiture Equipment	-	**n/a**	150,000	**n/a**
Misc Grants (115)	-	**n/a**	-	**n/a**
Total Uses	**-**	**-100.0%**	**355,000**	**n/a**
Planned addition to (appropriation of) fund balance	-	**-100.0%**	(355,000)	**n/a**
Ending Fund Balance	**$ 1,045,818**	**0.0%**	**$ 690,818**	**-33.9%**

Police Billable Overtime Fund
Fund 110

Description: The Police Billable Overtime Fund is used to account for revenues and expenditures associated with billable overtime that the Police Department performs outside of their regular duties both for City events and non-City events.

Funding Source: Sources in this fund are from the fees the City charges outside entities for services of the Police Force off duty. Fees are set with the intent to cover variable costs including overtime pay and benefits.

Legal Basis: This fund was started in 2008 to track revenues and expenditures associated with this function. Resources in this fund are restricted for billable overtime expenditures per Resolution # 100962.

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

	FY2018 Adopted	% Change FY17 to FY18	FY2019 Proposed	% Change FY18 to FY19
Beginning Fund Balance	**$ (63,647)**	**-1015.6%**	**$ (71,364)**	**12.1%**
Sources of Funds:				
Charges for Services:				
Billable Overtime	658,632	**49.5%**	658,632	**0.0%**
Total Sources	**658,632**	**49.5%**	**658,632**	**0.0%**
Uses of Funds:				
Public Safety:				
City Events	124,934	**8.5%**	100,000	**-20.0%**
Non-City Events	541,415	**36.7%**	413,232	**-23.7%**
Total Uses	**666,349**	**30.4%**	**513,232**	**-23.0%**
Planned addition to (appropriation of) fund balance	(7,717)	**-89.1%**	145,400	**-1984.2%**
Ending Fund Balance	**$ (71,364)**	**12.1%**	**$ 74,036**	**-203.7%**

Community Redevelopment Agency Fund
Fund 111

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

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

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

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

The fund balance within this fund is restricted.

	FY2018 Adopted	% Change FY17 to FY18	FY2019 Proposed	% Change FY18 to FY19
Beginning Fund Balance	**$ (900,328)**	**-40.1%**	**$ (806,050)**	**-10.5%**
Sources of Funds:				
Transfers From:				
Downtown Redev Trust	607,718	**0.0%**	720,191	**18.5%**
Fifth Ave Redev Trust	234,202	**-9.5%**	279,219	**19.2%**
College Park/Univ Hgts	503,862	**0.0%**	672,352	**33.4%**
Eastside Trust	174,227	**0.0%**	161,528	**-7.3%**
Total Sources	**1,520,009**	**-1.6%**	**1,833,290**	**20.6%**
Uses of Funds:				
General Government:				
City Attorney	76,779	**15.7%**	74,262	**-3.3%**
Economic Environment:				
CRA Administration	984,940	**11.8%**	1,310,323	**33.0%**
CRA Notes/Loans	342,579	**-14.3%**	354,936	**3.6%**
Transfers to:				
UDAG (103)	-	**n/a**	23,650	**n/a**
POB-S2003a Debt Svc (226)	21,433	**-12.7%**	22,572	**5.3%**
Total Uses	**1,425,731**	**4.0%**	**1,785,743**	**25.3%**
Planned addition to (appropriation of) fund balance	94,278	**-45.5%**	47,547	**-49.6%**
Ending Fund Balance	**$ (806,050)**	**-10.5%**	**$ (758,503)**	**-5.9%**

Street, Sidewalk and Ditch Improvement Fund
Fund 113

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

Funding Source: Financing is provided by assessments levied against property owners in a limited geographical area as improvement projects are approved.

Legal Basis: Florida Statutes, Chapter 170 empowers a municipality to levy and collect special assessments for this and similar public improvements.

Fund Balance: This fund balance will be used for future street, sidewalk and/or ditch improvements as approved by the City Commission.

The fund balance within this fund is restricted.

	FY2018 Adopted	% Change FY17 to FY18	FY2019 Proposed	% Change FY18 to FY19
Beginning Fund Balance	**$ 183,521**	**2.1%**	**$ 186,921**	**1.9%**
Sources of Funds:				
Miscellaneous Revenue:				
Special Assessments	1,000	**0.0%**	1,000	**0.0%**
Interest Special Assessments	400	**0.0%**	400	**0.0%**
Investment Income	2,000	**0.0%**	2,000	**0.0%**
Total Sources	**3,400**	**0.0%**	**3,400**	**0.0%**
Uses of Funds:				
Transportation:				
Street & Sidewalk Projects	-	**n/a**	-	**n/a**
Total Uses	**-**	**n/a**	**-**	**n/a**
Planned addition to (appropriation of) fund balance	3,400	**0.0%**	3,400	**0.0%**
Ending Fund Balance	**$ 186,921**	**1.9%**	**$ 190,321**	**1.8%**

Economic Development Fund
Fund 114

Description: The Economic Development Fund is used to account for revenue and expenditures made to promote economic development. Includes operating expense and rental revenue generated by Gainesville Technology Incubator (GTEC) facility.

Funding Source: Sources in this fund are from GTEC facility rentals. In FY14, the GTEC facility management was transferred through contract to Santa Fe College.

Legal Basis: Resolution #100962, which requires that these special revenue funds may only be used to report proceeds from specific revenue sources that are restricted or committed for specified purposes.

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

The fund balance within this fund is committed.

	FY2018 Adopted	% Change FY17 to FY18	FY2019 Proposed	% Change FY18 to FY19
Beginning Fund Balance	**$ 280,701**	**-16.7%**	**$ 280,701**	**0.0%**
Sources of Funds:				
Miscellaneous Revenue:				
Investment Income	-	**n/a**	-	**n/a**
Transfers from:				
General Fund (001)	12,000	**0.0%**	12,000	**0.0%**
Total Sources	**12,000**	**0.0%**	**12,000**	**0.0%**
Uses of Funds:				
Economic Environment:				
Technological Incubator	12,000	**0.0%**	-	**-100.0%**
Total Uses	**12,000**	**0.0%**	**-**	**-100.0%**
Planned addition to (appropriation of) fund balance	-	**n/a**	12,000	**n/a**
Ending Fund Balance	**$ 280,701**	**0.0%**	**$ 292,701**	**4.3%**

Miscellaneous Grants Fund
Fund 115

Description: The Miscellaneous Grants Fund is used to account for a large number of miscellaneous gifts and grants, which are single purpose in nature and require minimal special accounting features.

Funding Source: Sources in this fund are from various grants; federal, state and local agencies. Appropriations do not occur until the grant has been awarded.

Legal Basis: Each grant received is approved by the City Commission and the budgets are not recognized until the grants are officially received.

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

The fund balance within this fund is restricted.

	FY2018 Adopted	% Change FY17 to FY18	FY2019 Proposed	% Change FY18 to FY19
Beginning Fund Balance	**$ 786,047**	**-0.3%**	**$ 786,047**	**0.0%**
Sources of Funds:				
Intergovernmental:				
Tourist Product Dev (130s)	-	**n/a**	-	**n/a**
Total Sources	**-**	**-100.0%**	**-**	**n/a**
Uses of Funds:				
Public Safety:				
GPD Grants	-	**-100.0%**	160,056	**n/a**
Total Uses	**-**	**-100.0%**	**160,056**	**n/a**
Planned addition to (appropriation of) fund balance	-	**-100.0%**	(160,056)	**n/a**
Ending Fund Balance	**$ 786,047**	**0.0%**	**$ 625,991**	**-20.4%**

Transportation Concurrency Exception Area Fund
Fund 116

Description: The Transportation Concurrency Exception Area (TCEA) Fund is used to account for revenue and expenditures generated in connection with transportation improvements made in conjunction with new developments.

Funding Source: Funds are provided by real estate developers to mitigate the development's impact on transportation. Appropriations do not occur until the agreements have been finalized.

Legal Basis: Ordinance #981310 adopted December 13, 1999.

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

The fund balance within this fund is restricted.

	FY2018 Adopted	% Change FY17 to FY18	FY2019 Proposed	% Change FY18 to FY19
Beginning Fund Balance	**$ 4,164,742**	**-1.1%**	**$ 4,199,742**	**0.8%**
Sources of Funds:				
Charges for Services:				
Miscellaneous Revenue:				
Investment Income	35,000	**6.2%**	35,000	**0.0%**
Total Sources	**35,000**	**6.2%**	**35,000**	**0.0%**
Uses of Funds:				
Transportation:				
TCEA Projects	-	**n/a**	-	**n/a**
Total Uses	**-**	**n/a**	**-**	**n/a**
Planned addition to (appropriation of) fund balance	35,000	**6.2%**	35,000	**0.0%**
Ending Fund Balance	**$ 4,199,742**	**0.8%**	**$ 4,234,742**	**0.8%**

Water/Wastewater Infrastructure Fund
Fund 117

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

Funding Source: For FY14, sources in this fund were half of the collections on surcharges for water and wastewater. During FY15, the surcharges were eliminated and the remaining fund balance was allocated to appropriate projects. Starting in FY16, this program was re-established with a hundred percent of surcharge revenue being deposited into this fund.

Legal Basis: Resolution #160146 specifies that expenditures will be based on: 60% - Single Units/Neighborhood Extensions, 15% - Affordable Housing, 10% - Public Health, Safety, Environmental & 15% for Program Delivery.

Fund Balance: This increase in this fund balance is due to the re-established of the program.

The fund balance within this fund is committed.

	FY2018 Adopted	% Change FY17 to FY18	FY2019 Proposed	% Change FY18 to FY19
Beginning Fund Balance	**$ 1,023,717**	**42.4%**	**$ 1,273,717**	**24.4%**
Sources of Funds:				
Miscellaneous Revenue:				
Transfers from:				
GRU	250,000	**0.0%**	250,000	**0.0%**
Total Sources	**250,000**	**0.0%**	**250,000**	**0.0%**
Uses of Funds:				
Physical Environment:				
One-Stop Center	-	**n/a**	-	**n/a**
Total Uses	**-**	**n/a**	**-**	**n/a**
Planned addition to (appropriation of) fund balance	250,000	**0.0%**	250,000	**0.0%**
Ending Fund Balance	**$ 1,273,717**	**24.4%**	**$ 1,523,717**	**19.6%**

Supportive Housing Investment Partnership Fund
Fund 119

Description: The Supportive Housing Investment Partnership (SHIP) Fund is used to account for documentary stamp proceeds from real estate transactions to be used as funding for the entitlement program.

Funding Source: This funding comes from the State of Florida. Appropriations do not occur until the grant has been awarded.

Legal Basis: Grant revenues are not recognized until the grants are received and approved by the City Commission.

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

The fund balance within this fund is restricted.

	FY2018 Adopted	% Change FY17 to FY18	FY2019 Proposed	% Change FY18 to FY19
Beginning Fund Balance	**$ 1,495,288**	**22.6%**	**$ 1,455,592**	**-2.7%**
Sources of Funds:				
Miscellaneous Revenue:				
Principal	-	**n/a**	-	**n/a**
Total Sources	**-**	**n/a**	**-**	**n/a**
Uses of Funds:				
Economic Environment:				
SHIP Programs	39,696	**62.7%**	46,560	**17.3%**
Total Uses	**39,696**	**62.7%**	**46,560**	**17.3%**
Planned addition to (appropriation of) fund balance	(39,696)	**62.7%**	(46,560)	**17.3%**
Ending Fund Balance	**$ 1,455,592**	**-2.7%**	**$ 1,409,032**	**-3.2%**

Small Business Loan Fund
Fund 121

Description: The Small Business Loan Fund is used to account for revenue and expenditures associated with revolving loan funds to local small businesses.

Funding Source: The source for this fund is an insurance settlement associated with the United Gainesville Community Development Corporation in FY2005.

Legal Basis: This fund was established in 2005 for CDBG related activities. $800,000 is seed funding is budgeted to be transferred into this fund from General Fund.

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

The fund balance within this fund is restricted.

	FY2018 Adopted	% Change FY17 to FY18	FY2019 Proposed	% Change FY18 to FY19
Beginning Fund Balance	**$ 21,201**	**-70.2%**	**$ 1,201**	**-94.3%**
Sources of Funds:				
Transfers:				
General Fund (001)	80,000	**n/a**	-	**-100.0%**
Total Sources	**80,000**	**n/a**	**-**	**-100.0%**
Uses of Funds:				
Economic Environment:				
Loans	100,000	n/a	-	n/a
Total Uses	**100,000**	**n/a**	**-**	**-100.0%**
Planned addition to (appropriation of) fund balance	(20,000)	**n/a**	-	**-100.0%**
Ending Fund Balance	**$ 1,201**	**-98.3%**	**$ 1,201**	**0.0%**

Miscellaneous Special Revenue Fund
Fund 123

Description: The Miscellaneous Special Revenue Fund is used to account for several miscellaneous programs that are of small dollar value and restricted to a specific project or activity.

Funding Source: Sources for the fund are only used on specified programs and expenditures. Appropriations do not occur until contracts or agreements have been executed and approved.

Legal Basis: The fund was established in FY2002 to account for special revenue projects.

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

The fund balance within this fund have both assigned and restricted funds.

	FY2018 Adopted	% Change FY17 to FY18	FY2019 Proposed	% Change FY18 to FY19
Beginning Fund Balance	**$ 564,038**	**-40.6%**	**$ 484,208**	**-14.2%**
Sources of Funds:				
Fines & Forfeitures:				
Court Fines	50,000	**55.7%**	50,000	**0.0%**
Miscellaneous:				
Rental of City Property	250,000	**-1.2%**	250,000	**0.0%**
Transfer from:				
General Fund (001)	707,070	**7.4%**	915,243	**29.4%**
Total Sources	**1,007,070**	**-46.4%**	**1,215,243**	**20.7%**
Uses of Funds:				
General Government:				
ADA Assessment	150,000	**n/a**	-	**-100.0%**
Citizen Centered G'ville Initiatives	-	**-100.0%**	-	**n/a**
Consulting-Legal Services	38,500	**-46.6%**	38,500	**0.0%**
Hippodrome Rental	250,000	**0.0%**	250,000	**0.0%**
T.E.A.M.	12,596	**n/a**	12,596	**0.0%**
Public Safety:				
GPD Projects	50,000	**-76.4%**	50,000	**0.0%**
Physical Environment:				
Dignity Village Mgmnt	-	**n/a**	66,000	**n/a**

Miscellaneous Special Revenue Fund
Fund 123

Continued on next page

	FY2018 Adopted	% Change FY17 to FY18	FY2019 Proposed	% Change FY18 to FY19
Uses of Funds:				
Human Services:				
Homelessness Programs	505,974	**-54.8%**	798,147	**57.7%**
Cultural & Recreation:				
PRCA Projects	79,830	**-52.5%**	81,444	**2.0%**
Total Uses	**1,086,900**	**-52.0%**	**1,296,687**	**19.3%**
Planned addition to (appropriation of) fund balance	(79,830)	**-79.3%**	(81,444)	**2.0%**
Ending Fund Balance	**$ 484,208**	**-14.2%**	**$ 402,764**	**-16.8%**

Tourist Product Development Funds
Fund 124,132,136, 137 ,138 &139

Description: The Tourist Product Development Funds are used to account for Tourist Product Development tax dollars passed through from the County and awarded as grants to artistic, eco-tourism and new program projects that will promote tourism in the area.

Funding Source: Sources for the fund are received from Alachua County's Tourist Product Development tax dollars. Appropriations do not occur until the grant has been awarded.

Legal Basis: A new fund is created each year when the City receives the signed interlocal agreement from Alachua County. The County took control of this program's administration in FY16.

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

	FY2018 Adopted	% Change FY17 to FY18	FY2019 Proposed	% Change FY18 to FY19
Beginning Fund Balance	**$ 1,289**	**-98.6%**	**$ 1,289**	**0.0%**
Sources of Funds:				
Intergovernmental:				
County Contribution	-	**n/a**	-	**n/a**
Total Sources	**-**	**n/a**	**-**	**n/a**
Uses of Funds:				
Cultural & Recreation:				
Programs	-	**n/a**	-	**n/a**
Total Uses	**-**	**n/a**	**-**	**n/a**
Planned addition to (appropriation of) fund balance	-	**n/a**	-	**n/a**
Ending Fund Balance	**$ 1,289**	**0.0%**	**$ 1,289**	**0.0%**

Tree Mitigation Fund
Fund 140

Description: The Tree mitigation Fund is used for projects that exceed the basic service levels for tree planting, routine pruning maintenance and hazard abatement of the City's tree canopy.

Funding Source: Sources for this fund are permit fees charged for certain tree removal.

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

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

	FY2018 Adopted	% Change FY17 to FY18	FY2019 Proposed	% Change FY18 to FY19
Beginning Fund Balance	**$ 2,742,560**	**11.4%**	**$ 2,688,161**	**-2.0%**
Sources of Funds:				
Permits, Fees, Assessments:				
Tree Mitigation Fees	-	**n/a**	-	**n/a**
Miscellaneous Revenue:				
Investment Income	-	**n/a**	-	**n/a**
Total Sources	**-**	**n/a**	**-**	**n/a**
Uses of Funds:				
Cultural & Recreation				
Tree Mitigation	54,399	**89.7%**	47,952	**-11.9%**
Total Uses	**54,399**	**89.7%**	**47,952**	**-11.9%**
Planned addition to (appropriation of) fund balance	(54,399)	**89.7%**	(47,952)	**-11.9%**
Ending Fund Balance	**$ 2,688,161**	**-2.0%**	**$ 2,640,209**	**-1.8%**

Evergreen Cemetery Trust Fund
Fund 602

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

Funding Source: Interest income and income from lot sales and perpetual care contracts provide the financing for this fund.

Legal Basis: Ordinance #338 adopted in 1944 by the City Commission.

Fund Balance: The fund balance within this fund is restricted and non-spendable.

	FY2018 Adopted	% Change FY17 to FY18	FY2019 Proposed	% Change FY18 to FY19
Beginning Fund Balance	**$ 1,624,950**	**6.16%**	**$ 1,497,586**	**-7.84%**
Sources of Funds:				
Charges for Services:				
Perpetual Care	4,194	**0.00%**	4,194	**0.00%**
Miscellaneous Revenues:				
Investment Income	28,442	**0.00%**	28,442	**0.00%**
Total Sources	**32,636**	**0.00%**	**32,636**	**0.00%**
Uses of Funds:				
Transfer to:				
General Fund (001)	160,000	**0.00%**	160,000	**0.00%**
Total Uses	**160,000**	**0.00%**	**160,000**	**0.00%**
Planned addition to (appropriation of) fund balance	(127,364)	**0.00%**	(127,364)	**0.00%**
Ending Fund Balance	**$ 1,497,586**	**-7.84%**	**$ 1,370,222**	**-8.50%**

Downtown Redevelopment Tax Increment Fund
Fund 610

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

Funding Source: Sources for this fund are received from the tax increment dollars from the Downtown District.

Legal Basis: The City Commission adopted Resolution R-81-32 on September 21, 1981 for the Downtown Redevelopment area and Resolution 001008 on February 26, 2001 for the expansion area.

Fund Balance: The increase to fund balance is due to projected tax increment revenues without projected expenses in the same period.

The fund balance within this fund is restricted.

	FY2018 Adopted	% Change FY17 to FY18	FY2019 Proposed	% Change FY18 to FY19
Beginning Fund Balance	**$ 3,116,606**	**25.2%**	**$ 3,353,652**	**7.6%**
Sources of Funds:				
Taxes:				
Property Tax-County	-	**-100.0%**	1,577,441	**n/a**
Transfers from:				
General Fund (001)	844,764	**14.0%**	948,679	**12.3%**
Total Sources	**844,764**	**-58.4%**	**2,526,120**	**199.0%**
Uses of Funds:				
Economic Environment:				
Downtown Parking Garage	-	**-100.0%**	112,473	**n/a**
Transfer to:				
CRA-Operating (111)	607,718	**0.0%**	607,718	**0.0%**
Total Uses	**607,718**	**-70.1%**	**720,191**	**18.5%**
Planned addition to (appropriation of) fund balance	237,046	**n/a**	1,805,929	**661.8%**
Ending Fund Balance	**$ 3,353,652**	**7.6%**	**$ 5,159,581**	**53.8%**

Fifth Avenue Tax Increment Fund
Fund 613

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

Funding Source: Sources for this fund are from the 5th Ave. and Pleasant St. Tax Increment Districts.

Legal Basis: The City Commission adopted Resolution R-80-53 on May 19, 1980 for the Fifth Avenue Redevelopment Area and Resolution R-88-19 on June 13, 1988 for the expansion area.

Fund Balance: The increase to fund balance is due to projected tax increment revenues without projected expenses in the same period.

The fund balance within this fund is restricted.

	FY2018 Adopted	% Change FY17 to FY18	FY2019 Proposed	% Change FY18 to FY19
Beginning Fund Balance	**$ 833,867**	**9.0%**	**$ 776,858**	**-6.8%**
Sources of Funds:				
Taxes:				
Property Tax-County	-	**-100.0%**	376,011	**n/a**
Miscellaneous Revenues:				
Transfers from:				
General Fund (001)	201,693	**15.6%**	227,610	**12.8%**
Total Sources	**201,693**	**-58.1%**	**603,621**	**199.3%**
Uses of Funds:				
Economic Environment:				
5th Ave Commercial Bldg	26,015	**n/a**	26,015	**0.0%**
Transfer to:				
FFGFC 02 Debt Srv	52,197	**0.0%**	51,911	**-0.5%**
UDAG Repayment	24,500	**n/a**	23,650	**-3.5%**
CRA-Operating (111)	155,990	**-24.5%**	177,643	**13.9%**
Total Uses	**258,702**	**-46.2%**	**279,219**	**7.9%**
Planned addition to (appropriation of) fund balance	(57,009)	**n/a**	324,402	**-669.0%**
Ending Fund Balance	**$ 776,858**	**-6.8%**	**$ 1,101,260**	**41.8%**

School Crossing Guard Trust Fund
Fund 617

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

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

Legal Basis: The City Commission approved ordinance 0-95-29 in accordance with Florida State Statute 316.60 which gives municipalities authority to impose a surcharge for this purpose.

Fund Balance: The change in fund balance is the intentional increase of the transfer to general fund to cover the cost of the school crossing guard program.

The fund balance within this fund is restricted.

	FY2018 Adopted	% Change FY17 to FY18	FY2019 Proposed	% Change FY18 to FY19
Beginning Fund Balance	**$ 15,178**	**-77.2%**	**$ 5,178**	**-65.9%**
Sources of Funds:				
Fines and Forfeitures:				
Parking Fines	40,000	**44.1%**	40,000	**0.0%**
Miscellaneous Revenues:				
Investment Income	-	**-100.0%**	-	**n/a**
Total Sources	**40,000**	**44.0%**	**40,000**	**0.0%**
Uses of Funds:				
Transfer to:				
General Fund (001)	50,000	**-37.0%**	50,000	**0.0%**
Total Uses	**50,000**	**-37.0%**	**50,000**	**0.0%**
Planned addition to (appropriation of) fund balance	(10,000)	**-80.6%**	(10,000)	**0.0%**
Ending Fund Balance	**$ 5,178**	**-65.9%**	**$ (4,822)**	**-193.1%**

College Park Redevelopment Tax Increment Trust Fund
Fund 618

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

Funding Source: Sources for this fund are from the College Park Tax Increment District.

Legal Basis: The City Commission adopted Resolution R-94-63 on September 26, 1994 for the College Park University Heights redevelopment area and Resolution 050067 on June 13, 2005 for the expansion area.

Fund Balance: The fund balance is projected to increase in FY18 & 19 due to the revenues projected to be greater than expenses.

The fund balance within this fund is restricted.

	FY2018 Adopted	% Change FY17 to FY18	FY2019 Proposed	% Change FY18 to FY19
Beginning Fund Balance	**$ 12,223,600**	**0.4%**	**$ 15,703,251**	**28.5%**
Sources of Funds:				
Taxes:				
Property Tax-County	2,529,947	**23.7%**	2,722,625	**7.6%**
Miscellaneous Revenues:				
Transfers from:				
General Fund (001)	1,453,566	**10.5%**	1,638,817	**12.7%**
Total Sources	**3,983,513**	**18.6%**	**4,361,442**	**9.5%**
Uses of Funds:				
Economic Environment:				
W University Ave Loft	32,719	**n/a**	35,032	**7.1%**
Transfer to:				
CRA-FFGFC of 2005 (111)	57,724	**0.0%**	58,051	**0.6%**
CRA-Operating (111)	413,419	**-7.3%**	579,269	**40.1%**
Total Uses	**503,862**	**-85.0%**	**672,352**	**33.4%**
Planned addition to (appropriation of) fund balance	3,479,651	**n/a**	3,689,090	**6.0%**
Ending Fund Balance	**$ 15,703,251**	**28.5%**	**$ 19,392,342**	**23.5%**

Arts in Public Places Trust Fund
Fund 619

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

Funding Source: The revenue for this fund comes from a predetermined percentage of City construction projects. Appropriations do not occur until after this revenue has been calculated and the project has been completed.

Legal Basis: The City Commission adopted Ordinance #3509 on January 23, 1989.

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

The fund balance within this fund is restricted.

	FY2018 Adopted	% Change FY17 to FY18	FY2019 Proposed	% Change FY18 to FY19
Beginning Fund Balance	**$ (16,583)**	**30.0%**	**$ (16,583)**	**0.0%**
Sources of Funds:				
Miscellaneous Revenues:				
Investment Income	-	**n/a**	-	**n/a**
Transfers from:				
General Fund	-	**n/a**	-	**n/a**
CIRN 2009 Bond (344)	-	**n/a**	-	**n/a**
Total Sources	**-**	**n/a**	**-**	**n/a**
Uses of Funds:				
Cultural & Recreation:				
Administration	-	**n/a**	-	**n/a**
Projects	-	**n/a**	-	**n/a**
Total Uses	**-**	**n/a**	**-**	**n/a**
Planned addition to (appropriation of) fund balance	-	**n/a**	-	**n/a**
Ending Fund Balance	**$ (16,583)**	**0.0%**	**$ (16,583)**	**0.0%**

Eastside Tax Increment Fund
Fund 621

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

Funding Source: Sources for this fund are from the Eastside Tax Increment District.

Legal Basis: The City Commission adopted Resolution 000728 on November 27, 2000 for the Eastside redevelopment Area and Resolution 090966 on July 15, 2010 for the expansion areas.

Fund Balance: The fund balance is projected to increase in FY18 & 19 due to the revenues projected to be greater than expenses.

The fund balance within this fund is restricted.

	FY2018 Adopted	% Change FY17 to FY18	FY2019 Proposed	% Change FY18 to FY19
Beginning Fund Balance	**$ 2,463,559**	**-5.7%**	**$ 2,486,460**	**0.9%**
Sources of Funds:				
Taxes:				
Property Tax-County	-	**-100.0%**	366,777	**n/a**
Transfers from:				
General Fund (001)	197,128	**4.4%**	223,689	**13.5%**
Total Sources	**197,128**	**-64.3%**	**590,466**	**199.5%**
Uses of Funds:				
Economic Environment:				
Transfer to:				
CRA-FFGFC of 2005 (111)	21,647	**0.0%**	21,769	**0.6%**
CRA-Operating (111)	152,580	**0.0%**	139,759	**-8.4%**
Total Uses	**174,227**	**-68.5%**	**161,528**	**-7.3%**
Planned addition to (appropriation of) fund balance	22,901	**n/a**	428,938	**1773.0%**
		n/a		
Ending Fund Balance	**$ 2,486,460**	**0.9%**	**$ 2,915,398**	**17.3%**

Debt Service Funds

- Capital Improvement Revenue Note of 2009
- Capital Improvement Revenue Bond of 2010
- Revenue Refunding Note 2011
- Revenue Note Series 2011A
- Revenue Refunding Note 2014
- FFGFC Bond of 2005
- Capital Improvement Revenue Refunding Note 2016A
- Capital Improvement Revenue Refunding Note 2016B
- Pension Obligation Bond Series 2003A
- Pension Obligation Bond Series 2003B
- GERRB of 1994
- GERRB of 2004
- State Revolving Fund Loan Agreement
- GPD Energy Conservation Master Lease Purchase Agreement
- Capital Improvement Revenue Bond 2014
- Capital Improvement Revenue Bond 2017

All Debt Service Funds
Summary of Revenues and Expenses

	FY2018 Adopted	% Change FY17 to FY18	FY2019 Proposed	% Change FY18 to FY19
Beginning Fund Balance	**$ 23,892,300**	**1590.1%**	**$ 25,058,829**	**4.9%**
Sources of Funds by Category:				
Intergovernmental	-	**-100.0%**	1,095,000	**n/a**
Miscellaneous Revenues	1,316,500	**-85.8%**	23,989	**-98.2%**
Transfers	13,762,690	**12.2%**	13,072,810	**-5.0%**
Total Sources	**15,079,190**	**-32.9%**	**14,191,799**	**-5.9%**
Uses of Funds:				
General Government	8,889,776	**-5.5%**	11,087,274	**24.7%**
Public Safety	4,374,136	**-1.2%**	3,104,525	**-29.0%**
Transfers to Other Funds	648,750	**77316.5%**	-	**-100.0%**
Total Uses	**13,912,662**	**-445020.4%**	**14,191,799**	**2.0%**
Planned addition to (appropriation of) fund balance	1,166,528	**-94.8%**	0	**-100.0%**
Ending Fund Balance	**$ 25,058,829**	**4.9%**	**$ 25,058,829**	**0.0%**

Guaranteed Entitlement Refunding and Revenue Bond - Series 1994
Fund 217

Description: This fund is used to refund existing revenue bonds and fund new projects.

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

Legal Basis: The City Commission adopted Resolution .

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

	FY2018 Adopted	% Change FY17 to FY18	FY2019 Proposed	% Change FY18 to FY19
Beginning Fund Balance	**$ -**	**n/a**	**$ -**	**n/a**
Sources of Funds:				
Intergovernmental:				
State Revenue Sharing	-	**-100.0%**	1,095,000	**n/a**
Miscellaneous:				
Interest on Investments	-		2,000	**n/a**
Total Sources	**-**	**n/a**	**1,097,000**	**n/a**
Uses of Funds:				
General Government:				
Miscellaneous Fees	-	**n/a**	2,000	**n/a**
Principal Payments	-	**n/a**	240,265	**n/a**
Interest Payments	-	**n/a**	854,735	**n/a**
Total Uses	**-**	**n/a**	**1,097,000**	**n/a**
Planned addition to (appropriation of) fund balance	-	**n/a**	-	**n/a**
Ending Fund Balance	**$ -**	**n/a**	**$ -**	**n/a**

Pension Obligation Bond - Series 2003A
Fund 226

Description: This fund is used to account for revenues and expenditures to retire $40,042,953 in bonds issued to fund the unfunded pension obligations of the City to the General Employee's Pension Plan.

Funding Source: The debt service payment is funded from the General Fund and from all other funds that incur payroll expense, including Gainesville Regional Utilities.

Legal Basis: The City Commission adopted Resolution 020918 on February 24, 2003.

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

	FY2018 Adopted	% Change FY17 to FY18	FY2019 Proposed	% Change FY18 to FY19
Beginning Fund Balance	**$ 125,866**	**-1.4%**	**$ 365,866**	**190.7%**
Sources of Funds:				
Miscellaneous:				
Gain/Loss on Investments	5,000	**-278.6%**	5,000	**0.0%**
Transfers from:				
Gainesville Reg. Utilities	2,043,131	**6.5%**	2,144,748	**5.0%**
General Fund	601,092	**12.3%**	694,459	**15.5%**
CDBG	14,991	**15.9%**	16,064	**7.2%**
HOME	2,443	**-9.9%**	1,851	**-24.2%**
Cultural Affairs	3,753	**-7.5%**	3,197	**-14.8%**
Community Redev Agency	21,433	**-29.6%**	22,572	**5.3%**
Stormwater Mgmt Utility	86,185	**12.8%**	94,052	**9.1%**
Stormwater Capital Prjts	1,777	**-33.5%**	2,667	**50.1%**
Roadway Paving Prjts	13,659	**12.5%**	13,953	**2.2%**
Ironwood Golf Course	5,736	**14.3%**	6,082	**6.0%**
Fl Bldg Codes Enforcement	50,054	**12.0%**	50,304	**0.5%**
Solid Waste Collection	23,294	**8.8%**	24,509	**5.2%**
Regional Transit System	380,906	**9.4%**	409,697	**7.6%**
Fleet Replacement	681	**n/a**	585	**-14.1%**
Fleet Services	41,237	**2.4%**	49,063	**19.0%**
General Insurance	40,012	**8.5%**	41,796	**4.5%**
Employee Health/Accident	2,570	**-6.3%**	3,264	**27.0%**
General Pension	8,455	**2.8%**	7,880	**-6.8%**
Police & Fire Pensions	4,139	**11.9%**	3,871	**-6.5%**
Retiree Health Insurance	227	**-24.1%**	160	**-29.6%**
Total Sources	**3,350,775**	**7.8%**	**3,595,775**	**7.3%**
Uses of Funds:				
General Government:				
Miscellaneous Fees	-	**-100.0%**	2,000	**n/a**
Principal Payments	886,356	**0.0%**	945,400	**6.7%**
Interest Payments	2,224,419	**0.0%**	2,645,375	**18.9%**
Total Uses	**3,110,775**	**0.0%**	**3,592,775**	**15.5%**
Planned addition to (appropriation of) fund balance	240,000	**-13425.9%**	3,000	**-98.8%**
Ending Fund Balance	**$ 365,866**	**190.7%**	**$ 368,866**	**0.8%**

Pension Obligation Bond - Series 2003B
Fund 227

Description: This fund is used to account for revenues and expenditures to retire $49,851,806 in bonds issued to fund the unfunded pension obligations of the City to the Consolidated Police Officers' and Firefighters' Pension Plans.

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

Legal Basis: The City Commission adopted Resolution 020918 on February 24, 2003.

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

	FY2018 Adopted	% Change FY17 to FY18	FY2019 Proposed	% Change FY18 to FY19
Beginning Fund Balance	**$ 33,832**	**-80.4%**	**$ 962,798**	**2745.8%**
Sources of Funds:				
Miscellaneous:				
Interest on Investments	-		-	**n/a**
Gain/Loss on Investments	5,000	**-191.9%**	5,000	**0.0%**
Unrealized Gain/Loss	648,750	**-2092841.9%**	-	**-100.0%**
Transfers from:				
General Fund	4,649,352	**8.4%**	3,102,525	**-33.3%**
Total Sources	**5,303,102**	**23.6%**	**3,107,525**	**-41.4%**
Uses of Funds:				
Public Safety:				
Miscellaneous Fees	-	**-100.0%**	2,000	**n/a**
Principal Payments	2,095,000	**0.0%**	1,005,000	**-52.0%**
Interest Payments	2,279,136	**-2.3%**	2,097,525	**-8.0%**
Total Uses	**4,374,136**	**-1.2%**	**3,104,525**	**-29.0%**
Planned addition to (appropriation of) fund balance	928,966	**-769.2%**	3,000	**-99.7%**
Ending Fund Balance	**$ 962,798**	**2745.8%**	**$ 965,798**	**0.3%**

Guaranteed Entitlement Revenue and Refunding Bond of 2004
Fund 228

Description: This fund is used to account for revenues and expenditures associated with partial refunding of the Guaranteed Entitlement Refunding and Revenue bond of 1994 through 2017.

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

Legal Basis: The City Commission adopted Resolution 030597 on November 10, 2003.

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

	FY2018 Adopted	% Change FY17 to FY18	FY2019 Proposed	% Change FY18 to FY19
Beginning Fund Balance	**$ 42,297**	**-70.8%**	**$ 47,297**	**11.8%**
Sources of Funds:				
Miscellaneous:				
Interest on Investments	5,000	**496.7%**	-	**-100.0%**
Total Sources	**5,000**	**-99.5%**	**-**	**-100.0%**
General Government:				
Miscellaneous	-	**-100.0%**	-	**n/a**
Total Uses	**-**	**-100.0%**	**-**	**n/a**
Planned addition to (appropriation of) fund balance	5,000	**-104.9%**	-	**-100.0%**
Ending Fund Balance	**$ 47,297**	**11.8%**	**$ 47,297**	**0.0%**

State Revolving Loan Agreement
Fund 229

Description: This fund is used to account for revenues and expenditures related to the Depot Avenue Stormwater capital projects.

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

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

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

	FY2018 Adopted	% Change FY17 to FY18	FY2019 Proposed	% Change FY18 to FY19
Beginning Fund Balance	**$ 126,510**	**-54.2%**	**$ 126,510**	**0.0%**
Sources of Funds:				
Transfer from:				
Stormwater Mgmt Utility	164,239	**1053.4%**	164,239	**0.0%**
Total Sources	**164,239**	**1032.7%**	**164,239**	**0.0%**
Uses of Funds:				
General Government:				
Principal Payments	137,003	**2.0%**	137,003	**0.0%**
Interest Payments	27,236	**-8.9%**	27,236	**0.0%**
Total Uses	**164,239**	**0.0%**	**164,239**	**0.0%**
Planned addition to (appropriation of) fund balance	0	**-100.0%**	-	**-100.0%**
Ending Fund Balance	**$ 126,510**	**0.0%**	**$ 126,510**	**0.0%**

First Florida Government Financing Commission Bond of 2005
Fund 230

Description: This fund is used to account for revenues and expenditures related to the $5,640,000 borrowing from the FFGFC. The proceeds from this loan will be used to fund various capital improvement projects.

Funding Source: The debt service payment is funded from General Fund, Eastside Tax Increment Fund and Stormwater Management Fund.

Legal Basis: The City Commission adopted Resolution 040897 on January 24, 2005.

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

	FY2018 Adopted	% Change FY17 to FY18	FY2019 Proposed	% Change FY18 to FY19
Beginning Fund Balance	**$ 141,801**	**0.4%**	**$ 141,801**	**0.0%**
Sources of Funds:				
Miscellaneous:				
Interest on Investments	-	**-100.0%**	-	**n/a**
Uses of Funds:				
Miscellaneous Fees	-	**n/a**	-	**n/a**
Planned addition to (appropriation of) fund balance	-	**-100.0%**	-	**n/a**
Ending Fund Balance	**$ 141,801**	**0.0%**	**$ 141,801**	**0.0%**

GPD-Energy Conservation Master Lease Purchase Agreement
Fund 233

Description: This fund is used to account for revenues and expenditures associated with the lease/purchase agreement with Siemens Financial Services, Inc. for energy conservation measures at the Gainesville Police Department Headquarters building.

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

Legal Basis: The City Commission adopted Resolution 051200 on April 24, 2006.

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

	FY2018 Adopted	% Change FY17 to FY18	FY2019 Proposed	% Change FY18 to FY19
Beginning Fund Balance	**$ 12,040**	**-85.3%**	**$ 21,144**	**75.6%**
Sources of Funds:				
Miscellaneous:				
Gain/Loss on Investments	1,000	**-674.7%**	-	**-100.0%**
Transfer from:				
General Fund	101,393	**223.0%**	-	**-100.0%**
Total Sources	**102,393**	**226.1%**	**-**	**-100.0%**
Uses of Funds:				
General Government:				
Principal Payments	91,028	**-4.3%**	-	**-100.0%**
Interest Payments	2,260	**-64.2%**	-	**-100.0%**
Total Uses	**93,289**	**-8.0%**	**-**	**-100.0%**
Planned addition to (appropriation of) fund balance	9,104	**-113.0%**	-	**-100.0%**
Ending Fund Balance	**$ 21,144**	**75.6%**	**$ 21,144**	**0.0%**

Capital Improvement Revenue Note 2009
Fund 236

Description: This fund is used to account for the debt service requirements of the CIRN of 2009.

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

Legal Basis: The City Commission adopted Resolution 080995 on July 2, 2009.

Fund Balance: The changes in fund balance reflect the variable miscellaneous costs associated with this fund. This fund balance will be monitored and if needed, transfers will be made to cover the overage.

	FY2018 Adopted	% Change FY17 to FY18	FY2019 Proposed	% Change FY18 to FY19
Beginning Fund Balance	**$ 33,453**	**-65.4%**	**$ 33,916**	**1.4%**
Sources of Funds:				
Miscellaneous:				
Gain/Loss on Investments	1,000	**-199.8%**	1,000	**0.0%**
Transfer from:				
General Fund	187,934	**46.9%**	187,520	**-0.2%**
LOGT Capital Prj Fund	335,968	**0.0%**	335,228	**-0.2%**
Solid Waste Fund	44,462	**0.0%**	44,364	**-0.2%**
Total Sources	**569,364**	**12.2%**	**568,112**	**-0.2%**
Uses of Funds:				
General Government:				
Principal Payments	526,875	**5.4%**	552,875	**4.9%**
Interest Payments	42,026	**-38.6%**	14,237	**-66.1%**
Miscellaneous Fees	-	**-100.0%**	2,000	**n/a**
Total Uses	**568,901**	**-0.3%**	**569,112**	**0.0%**
Planned addition to (appropriation of) fund balance	463	**-100.7%**	(1,000)	**-316.0%**
Ending Fund Balance	**$ 33,916**	**1.4%**	**$ 32,917**	**-2.9%**

Capital Improvement Revenue Bond 2010
Fund 237

Description: This fund is used to account for the debt service requirements for the $4,350,000 in planned bond issues to fund Ironwood renovations, One-Stop Homelessness Center and LED metering.

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

Legal Basis: The City Commission adopted Resolution 091049 on June 3, 2010.

Fund Balance: The reduction of fund balance reflects the debt service payments made directly from the City's Enterprise Funds.

	FY2018 Adopted	% Change FY17 to FY18	FY2019 Proposed	% Change FY18 to FY19
Beginning Fund Balance	**$ 98,866**	**-1.3%**	**$ 102,420**	**3.6%**
Sources of Funds:				
Miscellaneous:				
Gain/Loss on Investments	2,000	**716.3%**	2,000	**0.0%**
Transfer from:				
General Fund	219,481	**-0.2%**	217,408	**-0.9%**
Total Sources	**221,481**	**0.6%**	**219,408**	**-0.9%**
Uses of Funds:				
General Government:				
Principal Payments	129,156	**0.0%**	176,064	**36.3%**
Interest Payments	88,771	**-2.1%**	41,344	**-53.4%**
Miscellaneous Fees	-	**-100.0%**	2,000	**n/a**
Total Uses	**217,927**	**-1.6%**	**219,408**	**0.7%**
Planned addition to (appropriation of) fund balance	3,554	**-383.2%**	(0)	**-100.0%**
Ending Fund Balance	**$ 102,420**	**3.6%**	**$ 102,420**	**0.0%**

Revenue Refunding Note 2011
Fund 238

Description: This fund is used to account for revenues and expenditures to refinance $6,230,000 from the FFGFC of 2002 Bond.

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

Legal Basis: The City Commission adopted Resolution 110358 on October 20, 2011.

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

	8,889,776	% Change FY17 to FY18	FY2019 Proposed	% Change FY18 to FY19
Beginning Fund Balance	**$ 15,110**	**-21.2%**	**$ 15,110**	**0.0%**
Sources of Funds:				
Miscellaneous:				
Gain/Loss on Investments	-	**-100.0%**	2,000	**n/a**
Transfer from:				
General Fund	685,992	**-0.6%**	691,596	**0.8%**
Total Sources	**685,992**	**-0.4%**	**693,596**	**1.1%**
Uses of Funds:				
General Government:				
Principal Payments	610,000	**1.7%**	630,000	**3.3%**
Interest Payments	75,992	**-15.7%**	61,596	**-18.9%**
Miscellaneous Fees	-	**-100.0%**	2,000	**n/a**
Total Uses	**685,992**	**-1.0%**	**693,596**	**1.1%**
Planned addition to (appropriation of) fund balance	-	**-100.0%**	-	**n/a**
Ending Fund Balance	**$ 15,110**	**0.0%**	**$ 15,110**	**0.0%**

Revenue Note Series 2011A
Fund 239

Description: This fund is used to account for the debt service requirements for the $3,730,000 in planned bond issues to fund Gainesville Police Headquarters project, arsenic remediation and general park improvements.

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

Legal Basis: The City Commission adopted Resolution 110542 on December 15, 2011.

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

	FY2018 Adopted	% Change FY17 to FY18	FY2019 Proposed	% Change FY18 to FY19
Beginning Fund Balance	**$ 8,251**	**-77.9%**	**$ 8,861**	**7.4%**
Sources of Funds:				
Miscellaneous:				
Gain/Loss on Investments	-	**-100.0%**	2,000	**n/a**
Transfer from:				
General Fund	427,231	**5.2%**	422,747	**-1.0%**
Total Sources	**427,231**	**5.1%**	**424,747**	**-0.6%**
Uses of Funds:				
General Government:				
Principal Payments	385,000	**0.0%**	390,000	**1.3%**
Interest Payments	41,621	**-9.6%**	32,747	**-21.3%**
Miscellaneous Fees	-	**-100.0%**	2,000	**n/a**
Total Uses	**426,621**	**-2.0%**	**424,747**	**-0.4%**
Planned addition to (appropriation of) fund balance	610	**-102.1%**	-	**-100.0%**
Ending Fund Balance	**$ 8,861**	**7.4%**	**$ 8,861**	**0.0%**

Revenue Refunding Note 2014
Fund 241

Description: This fund is used to account for revenues and expenditures to refinance $13,710,000 from the CIRB of 2005 Bond.

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

Legal Basis: On February 6,2014, adopted 130549 to authorize the issuance of a refunding note to advance refund this debt service.

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

	FY2018 Adopted	% Change FY17 to FY18	FY2019 Proposed	% Change FY18 to FY19
Beginning Fund Balance	**$ 36,845**	**1.3%**	**$ 56,005**	**52.0%**
Sources of Funds:				
Miscellaneous:				
Gain/Loss on Investments	-	**-100.0%**	2,000	**n/a**
Transfer from:				
General Fund	1,638,440	**0.2%**	1,622,180	**-1.0%**
Total Sources	**1,638,440**	**0.1%**	**1,624,180**	**-0.9%**
Uses of Funds:				
General Government:				
Principal Payments	1,320,000	**0.0%**	1,355,000	**2.7%**
Interest Payments	299,280	**-5.0%**	267,180	**-10.7%**
Miscellaneous Fees	-	**-100.0%**	2,000	**n/a**
Total Uses	**1,619,280**	**-1.0%**	**1,624,180**	**0.3%**
Planned addition to (appropriation of) fund balance	19,160	**3959.3%**	-	**-100.0%**
Ending Fund Balance	**$ 56,005**	**52.0%**	**$ 56,005**	**0.0%**

Capital Improvement Revenue Bond Series 2014
Fund 242

Description: This fund is used to account for revenues and expenditures to finance $13,126,042 in capital projects.

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

Legal Basis: The City Commission adopted Resolution 140477 & 140478 on November 20 , 2014.

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

	FY2018 Adopted	% Change FY17 to FY18	FY2019 Proposed	% Change FY18 to FY19
Beginning Fund Balance	**$ 179,737**	**0.4%**	**$ 187,865**	**4.5%**
Sources of Funds:				
Miscellaneous:				
Gain/Loss on Investments	-	**-100.0%**	1,500	**n/a**
Transfer from:				
General Fund	884,244	**-0.1%**	874,919	**-1.1%**
Total Sources	**884,244**	**-0.2%**	**876,419**	**-0.9%**
Uses of Funds:				
General Government:				
Miscellaneous Fees	-	**n/a**	2,000	**n/a**
Principal Payments	449,138	**0.0%**	466,248	**3.8%**
Interest Payments	426,979	**-2.1%**	408,671	**-4.3%**
Total Uses	**876,116**	**-1.0%**	**876,919**	**0.1%**
Planned addition to (appropriation of) fund balance	8,128	**1146.6%**	(500)	**-106.1%**
Ending Fund Balance	**$ 187,865**	**4.5%**	**$ 187,365**	**-0.3%**

Capital Improvement Revenue Refunding Note 2016A
Fund 243

Description: This fund is used to account for the advance refunding of the outstanding Capital Improvement Revenue Note Series 2009, First Florida Governmental Financing Commission Improvement and Refunding Bonds, Series 2007 and First Florida Governmental Financing Commission Improvement and Refunding Bonds, Series 2005.

Funding Source: The debt service payment is funded from the General Fund and the Local Option Gas Tax Capital Projects Fund.

Legal Basis: The City Commission adopted Resolution 150852 on April 7, 2016.

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

	FY2018 Adopted	% Change FY17 to FY18	FY2019 Proposed	% Change FY18 to FY19
Beginning Fund Balance	**$ 7,227**	**34929.7%**	**$ (45,290)**	**-726.7%**
Sources of Funds:				
Miscellaneous:				
Gain/Loss on Investments	-	**-100.0%**	1,489	**n/a**
Transfer from:				
SMU (413)	-	**n/a**	34,229	**n/a**
SWC (420)	-	**n/a**	34,229	**n/a**
General Fund	371,901	**64.0%**	416,894	**12.1%**
LOGT (341)	176,658	**88.0%**	197,896	**12.0%**
Total Sources	**548,559**	**71.3%**	**684,738**	**24.8%**
Uses of Funds:				
General Government:				
Miscellaneous Fees	-	**-100.0%**	2,000	**n/a**
Principal Payments	331,056	**620.0%**	430,805	**30.1%**
Interest Payments	270,020	**2.3%**	252,434	**-6.5%**
Total Uses	**601,076**	**92.1%**	**685,239**	**14.0%**
Planned addition to (appropriation of) fund balance	(52,517)	**-828.8%**	(500)	**-99.0%**
Ending Fund Balance	**$ (45,290)**	**-726.7%**	**$ (45,791)**	**1.1%**

Capital Improvement Revenue Refunding Note 2016B
Fund 244

Description: This fund is used to account for road construction projects.

Funding Source: The debt service payment is funded from the Local Option Gas Tax Capital Projects Fund.

Legal Basis: The City Commission adopted Resolution 150852 on April 7, 2016.

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

	FY2018 Adopted	% Change FY17 to FY18	FY2019 Proposed	% Change FY18 to FY19
Beginning Fund Balance	**$ (276)**	**-2368.4%**	**$ 3,784**	**-1471.9%**
Sources of Funds:				
Transfer from:				
LOGT (341)	529,620	**218.7%**	525,560	**-0.8%**
Total Sources	**529,620**	**217.6%**	**525,560**	**-0.8%**
Uses of Funds:				
General Government:				
Miscellaneous Fees		**-100.0%**	2,000	**n/a**
Principal Payments	380,000	**n/a**	380,000	**0.0%**
Interest Payments	145,560	**-12.4%**	145,560	**0.0%**
Total Uses	**525,560**	**214.7%**	**527,560**	**0.4%**
Planned addition to (appropriation of) fund balance	4,060	**-1509.7%**	(2,000)	**-149.3%**
Ending Fund Balance	**$ 3,784**	**-1471.9%**	**$ 1,784**	**-52.9%**

Capital Improvement Revenue Bond 2017
Fund 245

Description: This fund will be used to account for the costs associated with Fire Station #1 and technology investments.

Funding Source: The debt service payment will be funded by the General Fund.

Legal Basis: This debt service fund will be approved by the City Commission.

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

	FY2018 Adopted	% Change FY17 to FY18	FY2019 Proposed	% Change FY18 to FY19
Beginning Fund Balance	**$ -**	**n/a**	**$ -**	**n/a**
Sources of Funds:				
Miscellaneous:				
Debt Issuance	648,750	**-93.0%**	-	**-100.0%**
Transfer from:				
General Fund (001)	-	**n/a**	610,500	**n/a**
Total Sources	**648,750**	**-93.0%**	**610,500**	**-5.9%**
Uses of Funds:				
General Government:				
Miscellaneous Fees	-	**-100.0%**	2,000	**n/a**
Principal Payments	-	**n/a**	330,000	**n/a**
Interest Payments	-	**n/a**	280,500	**n/a**
Transfer to:				
Capital Project Fund (357)	648,750	**-92.9%**	-	**-100.0%**
Total Uses	**648,750**	**-93.0%**	**612,500**	**-5.6%**
Planned addition to (appropriation of) fund balance	-	**n/a**	(2,000)	**n/a**
Ending Fund Balance	**$ -**	**n/a**	**$ (2,000)**	**n/a**

Capital Projects Funds

General Capital Projects	Central Fleet Garage Project	CIRN 2009 Bond Capital Projects
American Recovery and Reinvestment Act Capital Projects	Capital Improvement Revenue Bonds of 2005 Capital Projects	Wild Spaces Public Places Capital Projects
Public Improvement Construction Fund	Kennedy Home Acquisition/ Demolition	Wild Space Public Places Land Acquisition
Greenspace Acquisition	Campus Development Agreement	Senior Recreation Center
FY1996 Road Improvement	Energy Conservation Projects	CIRB 2010 Capital Projects
FFGFC 2002 Capital Projects	5-Cents Local Option Gas Tax (LOGT) Capital Projects	Revenue Note 2011A Capital Projects
Fifth Ave/Pleasant Street Rehabilitation Project	Additional 5 Cents LOGT CIRN 2009 Projects	Downtown Parking Garage
FFGFC 2005 Capital Projects	TMS Building Construction	FY15 Capital Projects Bond
Depot Avenue Stormwater Facility	Equipment Replacement Fund	Roadway Resurfacing Program
Facilities Maintenance Recurring Fund	Capital Improvement Revenue Note 2016B	Beazer Settlement Capital Projects
Capital Improvement Revenue Bond 2017	WSPP 1/2 cent Sales Tax 2017-2025 Fund	2019 Capital Projects Bond

All Capital Projects Funds
Summary of Revenues and Expenses

	FY2018 Adopted	% Change FY17 to FY18	FY2019 Proposed	% Change FY18 to FY19
Beginning Fund Balance	**$ 30,276,008**	**48.9%**	**$ 30,230,376**	**-0.2%**
Sources of Funds by Category:				
Taxes	1,900,000	**17.3%**	1,900,000	**0.0%**
Miscellaneous Revenues	1,109,206	**139.8%**	-	**-100.0%**
Transfers	4,478,798	**-73.5%**	17,459,026	**289.8%**
Total Sources	**7,488,004**	**-58.5%**	**19,359,026**	**158.5%**
Uses of Funds:				
General Government	625,000	**-90.1%**	3,975,000	**536.0%**
Public Safety	1,524,424	**-76.6%**	4,048,565	**165.6%**
Transportation	2,267,256	**315.8%**	11,549,566	**409.4%**
Economic Environment	10,000	**12472.0%**	10,000	**0.0%**
Human Services	1,398,170	**1020.2%**	627,681	**-55.1%**
Cultural & Recreation	124,000	**451.6%**	507,180	**309.0%**
Transfers to Other Funds	1,495,905	**-8.2%**	1,495,905	**0.0%**
Total Uses	**7,444,755**	**13.1%**	**22,213,897**	**198.4%**
Planned addition to (appropriation of) fund balance	43,249	**-982.2%**	(2,854,871)	**-6701.0%**
Ending Fund Balance	**$ 30,319,257**	**2.7%**	**$ 27,375,505**	**-9.7%**

General Capital Projects Fund
Fund 302

Description: The General Capital Projects Fund is used to account for the costs of various projects.

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

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

Fund Balance: The large reduction in fund balance is a result of the completion of the multiyear Police Department Headquarters in FY2014. Fund balance includes amounts unspent but budgeted in prior years for ongoing long-term capital projects. There are both restricted and assigned fund balance within this fund.

	FY2018 Adopted	% Change FY17 to FY18	FY2019 Proposed	% Change FY18 to FY19
Beginning Fund Balance	**$ 5,015,886**	**48.2%**	**$ 4,992,940**	**-0.5%**
Sources of Funds:				
Transfers:				
General Fund (001)	866,729	**-67.4%**	346,957	**-60.0%**
Total Sources	**866,729**	**-71.9%**	**346,957**	**-60.0%**
Uses of Funds:				
Public Safety:				
F/S HVAC, Roof, Plumbing, Electric	22,457	**n/a**	-	**-100.0%**
GFR Equipment Replacement	171,101	**n/a**	-	**-100.0%**
GPD Body Worn Cameras	100,000	**n/a**	81,729	**-18.3%**
GPD Taser Program	63,165	**n/a**	65,717	**4.0%**
GPD It Replacement/Support (Fiber)	92,210	**n/a**	-	**-100.0%**
GPD It Replacement/Support (Server Backup)	112,702	**n/a**	30,000	**-73.4%**

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General Capital Projects Fund
Fund 302

	FY2018 Adopted	% Change FY17 to FY18	FY2019 Proposed	% Change FY18 to FY19
Uses of Funds (continued):				
Transportation:				
Median Project	15,000	**n/a**	15,000	**0.0%**
Parking Garage Maintenance/Repairs	91,040	**n/a**	-	**-100.0%**
NW 2nd Street Sidewalk	97,000	**n/a**	-	**-100.0%**
Sidewalk Construction	100,000	**0.0%**	100,000	**0.0%**
Human Services:		**n/a**		
FM Administration	-	**n/a**	29,511	**n/a**
Cultural & Recreation:				
Boardwalk Replacement	25,000	**0.0%**	25,000	**0.0%**
Total Uses	**889,675**	**-62.2%**	**346,957**	**-61.0%**
Planned addition to (appropriation of) fund balance	(22,946)	**-103.2%**	-	**-100.0%**
Ending Fund Balance	**$ 4,992,940**	**-0.5%**	**$ 4,992,940**	**0.0%**

Public Improvement Construction Fund Capital Projects Fund
Fund 304

Description: The Public Improvement Construction Fund is used to account for the costs associated with various capital projects.

Funding Source: Financing is provided by the Guaranteed Entitlement Refunding and Revenue Bonds of 1994.

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

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

	FY2018 Adopted	% Change FY17 to FY18	FY2019 Proposed	% Change FY18 to FY19
Beginning Fund Balance	**$ 12,801**	**0.1%**	**$ 12,801**	**0.0%**
Sources of Funds:				
Miscellaneous:				
Gain/Loss on Investments	-	**n/a**	-	**n/a**
Total Sources	**-**	**n/a**	**-**	**n/a**
Uses of Funds:				
Capital Projects	-	**n/a**	-	**n/a**
Total Uses	**-**	**n/a**	**-**	**n/a**
Planned addition to (appropriation of) fund balance	-	**n/a**	-	**n/a**
Ending Fund Balance	**$ 12,801**	**0.0%**	**$ 12,801**	**0.0%**

Greenspace Acquisition & Community Improvement Fund
Fund 306

Description: The Greenspace Acquisition Fund is used to account for the costs of acquiring undeveloped land.

Funding Source: Financing is provided by operating transfers from other funds of the City and interest earnings.

Legal Basis: This fund was created in 1981 to reserve funds for greenspace acquisition.

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

	FY2018 Adopted	% Change FY17 to FY18	FY2019 Proposed	% Change FY18 to FY19
Beginning Fund Balance	**$ 1,294,210**	**-16.5%**	**$ 1,294,210**	**0.0%**
Sources of Funds:				
Miscellaneous:				
Gain/Loss on Investments	-	**-100.0%**	-	**n/a**
Total Sources	**-**	**-100.0%**	**-**	**n/a**
Uses of Funds:				
Physical Environment:				
Clarence R. Kelly Comm. Ctr	-	**n/a**	-	**n/a**
Total Uses	**-**	**n/a**	**-**	**n/a**
Planned addition to (appropriation of) fund balance	-	**-100.0%**	-	**n/a**
Ending Fund Balance	**$ 1,294,210**	**0.0%**	**$ 1,294,210**	**0.0%**

In FY18 $500,000 of fund balance was appropriated for the purchase of the Weiss Property.

FY1996 Road Improvement Fund
Fund 323

Description: The FY1996 Road Improvement Fund is used to account for the cost of construction and improvements to the City's roads.

Funding Source: Financing is provided by the FFGFC Bond of 1996.

Legal Basis: The City Commission adopted Resolution 951317 on March 11, 1996.

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

	FY2018 Adopted	% Change FY17 to FY18	FY2019 Proposed	% Change FY18 to FY19
Beginning Fund Balance	**$ 65,541**	**3.0%**	**$ 65,541**	**0.0%**
Sources of Funds:				
Miscellaneous:				
Gain/Loss on Investments	5,000	**170.6%**	-	**-100.0%**
Total Sources	**5,000**	**170.6%**	**-**	**-100.0%**
Uses of Funds:				
Transportation:				
NW 2nd Street Sidewalk	5,000	**n/a**	-	**-100.0%**
Total Uses	**5,000**	**n/a**	**-**	**-100.0%**
Planned addition to (appropriation of) fund balance	-	**-100.0%**	-	**n/a**
Ending Fund Balance	**$ 65,541**	**0.1%**	**$ 65,541**	**0.0%**

FFGFC 2002 Capital Projects Fund
Fund 328

Description: The FFGFC 2002 Capital Projects Fund is used to account for all of the FFGFC Bond of 2002 loan proceeds not used for the Downtown Parking Garage and Fifth Avenue/Pleasant Street Projects.

Funding Source: Financing is provided by the FFGFC Bond of 2002.

Legal Basis: The City Commission adopted Resolution 002436 on February 25, 2002.

Fund Balance: The reduction of fund balance reflects the intentional utilization of accumulated interest for additional projects approved through the Capital Improvement Plan and represents the completion of projects The fund balance within this fund is assigned.

	FY2018 Adopted	% Change FY17 to FY18	FY2019 Proposed	% Change FY18 to FY19
Beginning Fund Balance	**$ 529,099**	**-15.4%**	**$ 529,099**	**0.0%**
Sources of Funds:				
Miscellaneous:				
Gain/Loss on Investments	10,246	**-44.8%**	-	**-100.0%**
Total Sources	**10,246**	**-44.8%**	**-**	**-100.0%**
Uses of Funds:				
Public Safety:				
FS Exhaust System	10,246	**n/a**	-	**-100.0%**
Total Uses	**10,246**	**-80.8%**	**-**	**-100.0%**
Planned addition to (appropriation of) fund balance	-	**-100.0%**	-	**n/a**
Ending Fund Balance	**$ 529,099**	**-10.4%**	**$ 529,099**	**0.0%**

FFGFC 2002 Fifth Ave/Pleasant Street Projects Fund
Fund 330

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

Funding Source: Financing is provided by the FFGFC Bond of 2002.

Legal Basis: The City Commission adopted Resolution 002436 on February 25, 2002.

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

	FY2018 Adopted	% Change FY17 to FY18	FY2019 Proposed	% Change FY18 to FY19
Beginning Fund Balance	**$ 7,979**	**-89.7%**	**$ 7,979**	**0.0%**
Sources of Funds:				
Miscellaneous:				
Gain/Loss on Investments	-	**-100.0%**	-	**n/a**
Total Sources	**-**	**-100.0%**	**-**	**n/a**
Uses of Funds:				
Economic Environment:				
Capital Projects	-	**-100.0%**	-	**n/a**
Total Uses	**-**	**-100.0%**	**-**	**n/a**
Planned addition to (appropriation of) fund balance	-	**-100.0%**	-	**n/a**
Ending Fund Balance	**$ 7,979**	**0.1%**	**$ 7,979**	**0.0%**

Downtown Parking Garage Fund
Fund 331

Description: The Downtown Parking Garage Fund is used to account for construction costs of the Alachua County Criminal Courthouse parking facilities.

Funding Source: Financing provided by the Local Option Sales Tax.

Legal Basis: The City Commission adopted Resolution 020482 on May 12, 2003.

Fund Balance: The reduction of fund balance reflects the completion of projects previously budgeted. The fund balance within this fund is restricted.

	FY2018 Adopted	% Change FY17 to FY18	FY2019 Proposed	% Change FY18 to FY19
Beginning Fund Balance	**$ 953**	**2.0%**	**$ 1,913**	**100.7%**
Sources of Funds:				
Miscellaneous:				
Gain/Loss on Investments	960	**5233.3%**	-	**-100.0%**
Total Sources	**960**	**5233.3%**	**-**	**-100.0%**
Uses of Funds:				
Transportation:				
Parking Garage Maint/Repairs	960	**n/a**	-	**-100.0%**
Total Uses	**-**	**n/a**	**-**	**n/a**
Planned addition to (appropriation of) fund balance	960	**5233.3%**	-	**-100.0%**
Ending Fund Balance	**$ 1,913**	**100.9%**	**$ 1,913**	**0.0%**

FFGFC 2005 Capital Projects Fund
Fund 332

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

Funding Source: Financing is provided by the FFGFC Bond of 2005.

Legal Basis: The City Commission adopted Resolution 040897 on January 24, 2004.

Fund Balance: The reduction of fund balance reflects the completion of projects previously budgeted. The fund balance within this fund is assigned.

	FY2018 Adopted	% Change FY17 to FY18	FY2019 Proposed	% Change FY18 to FY19
Beginning Fund Balance	**$ 118,534**	**-40.2%**	**$ 118,534**	**0.0%**
Sources of Funds:				
Miscellaneous:				
Gain/Loss on Investments	5,000	**-10.9%**	-	**-100.0%**
Total Sources	**5,000**	**-10.9%**	**-**	**-100.0%**
Uses of Funds:				
General Government:				
OLB Lobby Renovations	5,000	**n/a**	-	**-100.0%**
Eastside TIF Projects	-	**-100.0%**	-	**n/a**
Total Uses	**5,000**	**-91.8%**	**-**	**-100.0%**
Planned addition to (appropriation of) fund balance	-	**n/a**	-	**n/a**
Ending Fund Balance	**$ 118,534**	**-17.0%**	**$ 118,534**	**0.0%**

Depot Avenue Stormwater Facility
Fund 333

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

Funding Source: Financing is provided by the State Revolving Loan Fund.

Legal Basis: The City Commission adopted Resolution 001988 on October 22, 2001.

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

	FY2018 Adopted	% Change FY17 to FY18	FY2019 Proposed	% Change FY18 to FY19
Beginning Fund Balance	**$ (562)**	**-100.4%**	**$ (562)**	**0.0%**
Sources of Funds:				
Miscellaneous:				
Gain/Loss on Investments	-	**-100.0%**	-	**n/a**
Total Sources	**-**	**-100.0%**	**-**	**n/a**
Uses of Funds:				
Transfers:				
SMUF Surcharge Fund (414)	-	**-100.0%**	-	**n/a**
Total Uses	**-**	**-100.0%**	**-**	**n/a**
Planned addition to (appropriation of) fund balance	-	**-100.0%**	-	**n/a**
Ending Fund Balance	**$ (562)**	**-289.9%**	**$ (562)**	**0.0%**

Central Fleet Garage Project Fund
Fund 334

Description: The Central Fleet Garage Project Fund is used to account for the expansion of the 39th Avenue Garage and has since evolved to the current Central Fleet Garage Fund.

Funding Source: This project is funded by proceeds from the Fleet Replacement Fund, Stormwater Fund and Gainesville Regional Utilities.

Legal Basis: The City Commission approved the original intent of this project during the January 10, 2005 meeting, #040826. Since that time, this project has been revised multiple times.

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

	FY2018 Adopted	% Change FY17 to FY18	FY2019 Proposed	% Change FY18 to FY19
Beginning Fund Balance	**$ 440**	**0.0%**	**$ 440**	**0.0%**
Sources of Funds:				
Intergovernmental:				
Miscellaneous:				
Transfer from:				
SMUF Fund (414)	-	**n/a**	-	**n/a**
Total Sources	**-**	**n/a**	**-**	**n/a**
Uses of Funds:				
General Government:				
Fleet Replacement (501)	-			
Total Uses	**-**	**n/a**	**-**	**n/a**
Planned addition to (appropriation of) fund balance	-	**n/a**	-	**n/a**
Ending Fund Balance	**$ 440**	**0.0%**	**$ 440**	**0.0%**

Capital Improvement Revenue Bond 2005 Capital Projects Fund
Fund 335

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

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

Legal Basis: The City Commission adopted Resolution 050532 on October 24, 2005.

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

	FY2018 Adopted	% Change FY17 to FY18	FY2019 Proposed	% Change FY18 to FY19
Beginning Fund Balance	**$ 1,171,467**	**-59.8%**	**$ 1,171,467**	**0.0%**
Sources of Funds:				
Miscellaneous:				
Gain/Loss on Investments	65,000	**-19.9%**	-	**-100.0%**
Total Sources	**65,000**	**-19.9%**	**-**	**-100.0%**
Uses of Funds:				
General Government:				
City Hall Renovations	20,000	**n/a**	-	**-100.0%**
OLB Lobby Renovations	45,000	**n/a**	-	**-100.0%**
Total Uses	**65,000**	**-91.9%**	**-**	**-100.0%**
Planned addition to (appropriation of) fund balance	-	**-100.0%**	-	**n/a**
Ending Fund Balance	**$ 1,171,467**	**-46.8%**	**$ 1,171,467**	**0.0%**

Kennedy Homes Acquisition/Demolition Fund
Fund 336

Description: The Kennedy Home Acquisition/Demolition Fund Is used to account for the acquisition of Kennedy homes and has evolved to include the demolition of Kennedy Homes.

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

Legal Basis: The City Commission approved this project during the March 27, 2006 meeting, #051093.

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

	FY2018 Adopted	% Change FY17 to FY18	FY2019 Proposed	% Change FY18 to FY19
Beginning Fund Balance	**$ 415,665**	**-38.1%**	**$ 415,665**	**0.0%**
Sources of Funds:				
Miscellaneous:				
Gain/Loss on Investments	-	**n/a**	-	**n/a**
Total Sources	**-**	**n/a**	**-**	**n/a**
Uses of Funds:				
Economic Environment:				
Capital Projects	-	**-100.0%**	-	**n/a**
Total Uses	**-**	**-100.0%**	**-**	**n/a**
Planned addition to (appropriation of) fund balance	-	**-100.0%**	-	**n/a**
Ending Fund Balance	**$ 415,665**	**-24.4%**	**$ 415,665**	**0.0%**

Campus Development Agreement Capital Projects Fund
Fund 339

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

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

Legal Basis: The City Commission approved this agreement July 10, 2006, #060100 and is in accordance to the University Comprehensive Master Plan process in Subsection 1013.30 of the Florida Statutes.

Fund Balance: There are no significant changes in fund balance. Fund balance includes amounts unspent but budgeted in prior years for ongoing long-term capital projects. There are both restricted and assigned fund balance within this fund.

	FY2018 Adopted	% Change FY17 to FY18	FY2019 Proposed	% Change FY18 to FY19
Beginning Fund Balance	**$ 6,064,171**	**-20.4%**	**$ 6,064,171**	**0.0%**
Sources of Funds:				
Miscellaneous:				
Gain/Loss on Investments	800,000	**272.9%**	-	**-100.0%**
Total Sources	**800,000**	**272.9%**	**-**	**-100.0%**
Uses of Funds:				
Human Services:				
UF Partnership Projects	800,000	**n/a**	-	**-100.0%**
Transportation:				
Archer Rd/Gale Lemerand Dr	-	**-100.0%**	95,532	**n/a**
Total Uses	**800,000**	**-49.8%**	**95,532**	**-88.1%**
Planned addition to (appropriation of) fund balance	-	**-100.0%**	(95,532)	**n/a**
Ending Fund Balance	**$ 6,064,171**	**-2.8%**	**$ 5,968,639**	**-1.6%**

Energy Conservation Capital Projects Fund
Fund 340

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

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

Legal Basis: The City Commission adopted Resolution 080995 on July 2, 2009.

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

	FY2018 Adopted	% Change FY17 to FY18	FY2019 Proposed	% Change FY18 to FY19
Beginning Fund Balance	**$ 16,430**	**-75.8%**	**$ 16,430**	**0.0%**
Sources of Funds:				
Miscellaneous:				
Gain/Loss on Investments	-	**-100.0%**	-	**n/a**
Total Sources	**-**	**-100.0%**	**-**	**n/a**
Uses of Funds:				
General Government:				
Elevator Replacement	-	**-100.0%**	-	**n/a**
Total Uses	**-**	**-100.0%**	**-**	**n/a**
Planned addition to (appropriation of) fund balance	-	**-100.0%**	-	**n/a**
Ending Fund Balance	**$ 16,430**	**-70.2%**	**$ 16,430**	**0.0%**

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

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

Funding Source: Sources receipted in this fund are from the additional 5 cent local option gas tax.

Legal Basis: This tax is authorized by Section 336.025 of the Florida Statutes. An interlocal agreement between Alachua County and the City of Gainesville allocates 38.635% of the proceeds to the City.

Fund Balance: The increase in fund balance reflects projects being completed at a slower pace than revenue collected. The fund balance within this fund is restricted.

	FY2018 Adopted	% Change FY17 to FY18	FY2019 Proposed	% Change FY18 to FY19
Beginning Fund Balance	**$ 3,403,420**	**-27.1%**	**$ 3,379,774**	**-0.7%**
Sources of Funds:				
Taxes:				
LOGT-Additional 5 Cent	1,900,000	**-14.7%**	1,900,000	**0.0%**
Total Sources	**1,900,000**	**-19.4%**	**1,900,000**	**0.0%**
Uses of Funds:				
Transportation:				
SW 62nd Blvd Reconstruction	276,400	**n/a**	2,402,800	**769.3%**
NE 8th Avenue Reconstruction	-	**n/a**	293,108	**n/a**
SE 4th Street Reconstruction	-	**-100.0%**	-	**n/a**
North Main Street Resurfacing	165,000	**n/a**	-	**-100.0%**
NW 16th Terrace Resurfacing	-	**n/a**	72,674	**n/a**
NW 16th Avenue & NW 2nd Street Signal I	-	**n/a**	120,000	**n/a**
Transfer to:				
CIRN 2016A DSF (243)	176,658	**n/a**	176,658	**0.0%**
Revenue Note 2016B (244)	529,620	**n/a**	529,620	**0.0%**
RTS Fund (450)	440,000	**0.0%**	440,000	**0.0%**
Debt Service '09	335,968	**-40.3%**	335,968	**0.0%**
Total Uses	**1,923,646**	**-58.4%**	**4,370,828**	**127.2%**
Planned addition to (appropriation of) fund balance	(23,646)	**-99.0%**	(2,470,828)	**10349.2%**
Ending Fund Balance	**$ 3,379,774**	**40.8%**	**$ 908,946**	**-73.1%**

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

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

Funding Source: Financing is provided by the CIRN of 2009 bond issue.

Legal Basis: The City Commission adopted Resolution 080995 on July 2, 2009.

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

	FY2018 Adopted	% Change FY17 to FY18	FY2019 Proposed	% Change FY18 to FY19
Beginning Fund Balance	**$ 597,451**	**-72.0%**	**$ 597,451**	**0.0%**
Sources of Funds:				
Miscellaneous:				
Gain/Loss on Investments	-	**-100.0%**	-	**n/a**
Total Sources	**-**	**-100.0%**	**-**	**n/a**
Uses of Funds:				
Transfer to:		**n/a**		
CIRN 2016A (243)	-	**n/a**	-	**n/a**
Total Uses	**-**	**n/a**	**-**	**n/a**
Planned addition to (appropriation of) fund balance	-	**-100.0%**	-	**n/a**
Ending Fund Balance	**$ 597,451**	**0.1%**	**$ 597,451**	**0.0%**

Traffic Management System Building Fund
Fund 343

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

Funding Source: This project is funded by transfers from the Fleet Replacement Fund, CIRB of 2005, CIRN of 2009 and Misc Grants.

Legal Basis: The City Commission approved this project during the June 9, 2008 meeting, #080002.

Fund Balance: The reduction of fund balance reflects the intentional utilization of accumulated interest for additional projects approved through the Capital Improvement Plan. The fund balance within this fund is assigned.

	FY2018 Adopted	% Change FY17 to FY18	FY2019 Proposed	% Change FY18 to FY19
Beginning Fund Balance	**$ 120,422**	**1.7%**	**$ 120,422**	**0.0%**
Sources of Funds:				
Miscellaneous:				
Gain/Loss on Investments	-	**-100.0%**	-	**n/a**
Total Sources	**-**	**-100.0%**	**-**	**n/a**
Uses of Funds:				
Public Safety:				
Video Cameras	-	**-100.0%**	-	**n/a**
Total Uses	**-**	**-100.0%**	**-**	**n/a**
Planned addition to (appropriation of) fund balance	-	**-100.0%**	-	**n/a**
Ending Fund Balance	**$ 120,422**	**0.2%**	**$ 120,422**	**0.0%**

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

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

Funding Source: Financing is provided by the CIRN of 2009 bond issue.

Legal Basis: The City Commission approved this project during the June 9, 2008 meeting, #080002.

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

	FY2018 Adopted	% Change FY17 to FY18	FY2019 Proposed	% Change FY18 to FY19
Beginning Fund Balance	**$ (527)**	**-102.3%**	**$ (527)**	**n/a**
Sources of Funds:				
Miscellaneous:				
Gain/Loss on Investments	-	**n/a**	-	**n/a**
Total Sources	**-**	**n/a**	**-**	**n/a**
Uses of Funds:				
Public Safety:				
Vehicle Video Cameras	-	**-100.0%**	-	**n/a**
Transportation:				
Main Street Streetscape Prjt	-	**-100.0%**	-	**n/a**
Total Uses	**-**	**-100.0%**	**-**	**n/a**
Planned addition to (appropriation of) fund balance	-	**n/a**	-	**n/a**
Ending Fund Balance	**$ (527)**	**n/a**	**$ (527)**	**n/a**

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

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

Funding Source: Sources receipted in this fund are from the Wild Spaces Public Places 1/2 cent sales tax.

Legal Basis: The City Commission approved these projects during the July 14, 2008 meeting, #080128.

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

	FY2018 Adopted	% Change FY17 to FY18	FY2019 Proposed	% Change FY18 to FY19
Beginning Fund Balance	**$ 134,872**	**-60.2%**	**$ 134,872**	**0.0%**
Sources of Funds:				
Miscellaneous:				
Gain/Loss on Investments	-	**-100.0%**	-	**n/a**
Total Sources	**-**	**-100.0%**	**-**	**n/a**
Uses of Funds:				
Cultural & Recreation:				
Administration	-	**-100.0%**	-	**n/a**
Operating Set Aside	-	**-100.0%**	-	**n/a**
Total Uses	**-**	**-100.0%**	**-**	**n/a**
Planned addition to (appropriation of) fund balance	-	**-100.0%**	-	**n/a**
Ending Fund Balance	**$ 134,872**	**-19.8%**	**$ 134,872**	**0.0%**

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

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

Funding Source: Sources receipted in this fund are from the Wild Spaces Public Places 1/2 cent sales tax.

Legal Basis: The City Commission approved these projects during the July 14, 2008 meeting, #080128.

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

	FY2018 Adopted	% Change FY17 to FY18	FY2019 Proposed	% Change FY18 to FY19
Beginning Fund Balance	**$ 233,711**	**-3.3%**	**$ 233,711**	**0.0%**
Sources of Funds:				
Miscellaneous:				
Gain/Loss on Investments	-	**-100.0%**	-	**n/a**
Transfers from:				
Misc Special Reveue (123)	-	**-100.0%**	-	**n/a**
Total Sources	**-**	**-100.0%**	**-**	**n/a**
Uses of Funds:				
Cultural & Recreation:				
Land Acquisition Admin	-	**-100.0%**	-	**n/a**
Total Uses	**-**	**-100.0%**	**-**	**n/a**
Planned addition to (appropriation of) fund balance	-	**-100.0%**	-	**n/a**
Ending Fund Balance	**$ 233,711**	**5.7%**	**$ 233,711**	**0.0%**

Senior Recreation Center Capital Projects Fund
Fund 347

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

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

Legal Basis: The City Commission approved these projects during the July 14, 2008 meeting, #080128.

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

	FY2018 Adopted	% Change FY17 to FY18	FY2019 Proposed	% Change FY18 to FY19
Beginning Fund Balance	**$ 22,652**	**-80.7%**	**$ 22,652**	**0.0%**
Sources of Funds:				
Miscellaneous:				
Gain/Loss on Investments	-	**-100.0%**	-	**n/a**
Total Sources	**-**	**-100.0%**	**-**	**n/a**
Uses of Funds:				
Cultural & Recreation:				
Senior Rec Ctr Storm Hardening	-	**-100.0%**	-	**n/a**
Northside Park Imprv.	-	**-100.0%**	-	**n/a**
Total Uses	**-**	**-100.0%**	**-**	**n/a**
Planned addition to (appropriation of) fund balance	-	**-100.0%**	-	**n/a**
Ending Fund Balance	**$ 22,652**	**0.0%**	**$ 22,652**	**0.0%**

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

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

Funding Source: Financing is provided by the CIRB of 2010 bond issue.

Legal Basis: The City Commission adopted Resolution 091049 on June 3, 2010.

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

	FY2018 Adopted	% Change FY17 to FY18	FY2019 Proposed	% Change FY18 to FY19
Beginning Fund Balance	**$ 769,387**	**-14.2%**	**$ 769,387**	**0.0%**
Sources of Funds:				
Miscellaneous:				
Gain/Loss on Investments	23,000	**-19.8%**	-	**-100.0%**
Total Sources	**23,000**	**-19.8%**	**-**	**-100.0%**
Uses of Funds:				
General Government:				
ERP/Technology Investment	-	**n/a**	-	**n/a**
City Hall Renovations	23,000	**n/a**	-	**-100.0%**
Public Safety:				
Vehicle Video Cameras	-	**-100.0%**	-	**n/a**
Human Services:				
One-Stop Homeless Assist	-	**-100.0%**	-	**n/a**
Total Uses	**23,000**	**-81.1%**	**-**	**-100.0%**
Planned addition to (appropriation of) fund balance	-	**-100.0%**	-	**n/a**
Ending Fund Balance	**$ 769,387**	**-4.2%**	**$ 769,387**	**0.0%**

Revenue Note 2011A Capital Project Fund
Fund 349

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

Funding Source: Financing is provided by the CIRN of 2011 bond issue.

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

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

	FY2018 Adopted	% Change FY17 to FY18	FY2019 Proposed	% Change FY18 to FY19
Beginning Fund Balance	**$ 4,440**	**-95.3%**	**$ 4,440**	**0.0%**
Sources of Funds:				
Miscellaneous:				
Gain/Loss on Investments	-	**-100.0%**	-	**n/a**
Total Sources	**-**	**-100.0%**	**-**	**n/a**
Uses of Funds:				
General Government:				
ERP/Technology Investment	-	**n/a**	-	**n/a**
Public Safety:				
GPD Headqtrs Annex	-	**-100.0%**	-	**n/a**
Vehicle Video Cameras	-	**-100.0%**	-	**n/a**
Cultural & Recreation:				
PRCA Plaza Imprv	-	**-100.0%**	-	**n/a**
Total Uses	**-**	**-100.0%**	**-**	**n/a**
Planned addition to (appropriation of) fund balance	-	**-100.0%**	-	**n/a**
Ending Fund Balance	**$ 4,440**	**-93.2%**	**$ 4,440**	**0.0%**

Facilities Maintenance Recurring Fund
Fund 351

Description: The Facilities Maintenance Recurring Fund will be used to provide funding to support ongoing facilities maintenance.

Funding Source: Funding is provided through General Fund Contributions.

Legal Basis: This Adopted funding was approved by the City Commission during the FY15/16 budget workshops.

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

	FY2018 Adopted	% Change FY17 to FY18	FY2019 Proposed	% Change FY18 to FY19
Beginning Fund Balance	**$ 1,004,657**	**122.2%**	**$ 1,004,657**	**0.0%**
Sources of Funds:				
Transfer from:				
General Fund (001)	562,500	**0.0%**	562,500	**0.0%**
Total Sources	**562,500**	**-2.9%**	**562,500**	**0.0%**
Uses of Funds:				
General Government				
ADA Compliance	25,000	**n/a**	25,000	**0.0%**
Facilities Maintenance	100,000	**n/a**	100,000	**0.0%**
City Hall Renovations	207,000	**n/a**	-	**-100.0%**
Public Safety				
Facilities Maint & Landscaping	50,000	**-24.0%**	50,000	**0.0%**
F/S Repairs and Maintenance	77,543	**n/a**	100,000	**29.0%**
F/S Exhaust System	-	**n/a**	10,250	**n/a**
F/S Furnishings Replc	-	**n/a**	40,999	**n/a**
Transportation				
Mast Arms Painting & Maint	42,957	**n/a**	106,553	**148.0%**
Parking Garage Maint/Repair	-	**n/a**	50,000	**n/a**
Economic Environment				
GTEC Facility Maint & Repair	10,000	**256.4%**	10,000	**0.0%**
Cultural & Recreation				
Park Maint & Repairs	50,000	**-38.0%**	50,000	**0.0%**
Total Uses	**562,500**	**54.4%**	**542,802**	**-3.5%**
Planned addition to (appropriation of) fund balance	-	**-100.0%**	19,698	**n/a**
Ending Fund Balance	**$ 1,004,657**	**50.5%**	**$ 1,024,355**	**2.0%**

Equipment Replacement Fund
Fund 352

Description: The Equipment Maintenance Fund will be used to provide funding to support ongoing replacement of equipment (i.e., radios, computers, laptops, etc.).

Funding Source: Funding is provided through General Fund Contributions.

Legal Basis: This Adopted funding was approved by the City Commission during the FY15/16 budget workshops.

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

	FY2018 Adopted	% Change FY17 to FY18	FY2019 Proposed	% Change FY18 to FY19
Beginning Fund Balance	**$ 1,175,871**	**74.0%**	**$ 1,175,871**	**0.0%**
Sources of Funds:				
Transfer from:				
General Fund (001)	977,500	**0.0%**	977,500	**0.0%**
Total Sources	**977,500**	**-2.2%**	**977,500**	**0.0%**
Uses of Funds:				
General Government				
IT Infrastructure Replc	75,000	**n/a**	75,000	**0.0%**
PC/Equipment Replacement	125,000	**-1.0%**	125,000	**0.0%**
Public Safety				
Mobile Data Computer Syst	25,000	**9.9%**	25,000	**0.0%**
Portable Radios	195,000	**0.0%**	195,000	**0.0%**
Replc Program GPD Laptops	250,000	**92.6%**	250,000	**0.0%**
Replc GFR Eqpt on Apparatus	25,000	**-35.4%**	25,000	**0.0%**
GFR Equipment Replacement	-	**n/a**	44,370	**n/a**
Vehicle Video Cameras	130,000	**0.5%**	130,000	**0.0%**
GFR Inventory Mangement System	-	**n/a**	20,500	**n/a**
Cultural & Recreation				
Playground Equipment	45,000	**25.1%**	45,000	**0.0%**
Replacement of Diving Boards at City Pools	4,000	**84.4%**	4,000	**0.0%**
Total Uses	**874,000**	**-14.3%**	**938,870**	**7.4%**
Planned addition to (appropriation of) fund balance	103,500	**-629.0%**	38,630	**-62.7%**
Ending Fund Balance	**$ 1,279,371**	**95.0%**	**$ 1,214,501**	**-5.1%**

Roadway Resurfacing Program Fund
Fund 353

Description: The Roadway Resurfacing Program Fund will be used to provide funds to allow the City to maintain its roadway structure.

Funding Source: Funding is provided through General Fund and Solid Waste Contributions.

Legal Basis: This Adopted funding was approved by the City Commission during the FY15/16 budget workshops.

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

	FY2018 Adopted	% Change FY17 to FY18	FY2019 Proposed	% Change FY18 to FY19
Beginning Fund Balance	**$ 1,006,217**	**-37.5%**	**$ 1,006,217**	**0.0%**
Sources of Funds:				
Transfer from:				
General Fund (001)	642,554	**0.0%**	642,554	**0.0%**
Solid Waste Collection (420)	1,429,515	**0.0%**	1,429,515	**0.0%**
Total Sources	**2,072,069**	**-3.3%**	**2,072,069**	**0.0%**
Uses of Funds:				
Human Services:				
Operations	598,170	**-29.9%**	598,170	**0.0%**
Transportation:				
Road Resurfacing Projects	1,378,899	**-26.0%**	1,473,899	**6.9%**
Skid Steer for Operations	95,000	**n/a**	-	**-100.0%**
Transfer to:		**n/a**		
POB - S2003a (226)	13,659	**n/a**	13,659	**0.0%**
Total Uses	**2,085,728**	**-23.2%**	**2,085,728**	**0.0%**
Planned addition to (appropriation of) fund balance	(13,659)	**-97.6%**	(13,659)	**0.0%**
Ending Fund Balance	**$ 992,558**	**-38.3%**	**$ 992,558**	**0.0%**

FY2015 Bond Funding Fund
Fund 354

Description: The FY2015 Bonded Capital Projects Fund will be used to account for the costs associated with various capital projects.

Funding Source: Financing is provided by the FY15 planned bond issue.

Legal Basis: This Adopted funding was approved by the City Commission during the FY15/16 budget workshops.

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

	FY2018 Adopted	% Change FY17 to FY18	FY2019 Proposed	% Change FY18 to FY19
Beginning Fund Balance	**$ 7,070,052**	**-42.4%**	**$ 7,070,052**	**0.0%**
Sources of Funds:				
Miscellaneous:				
Gain/Loss on Investments	200,000	**-41.1%**	-	**-100.0%**
Total Sources	**200,000**	**-41.1%**	**-**	**-100.0%**
Uses of Funds:				
Public Safety:				
GFR New Fire Station 9	200,000	**n/a**	-	**-100.0%**
Total Uses	**200,000**	**-94.1%**	**-**	**-100.0%**
Planned addition to (appropriation of) fund balance	-	**-100.0%**	-	**n/a**
Ending Fund Balance	**$ 7,070,052**	**-23.2%**	**$ 7,070,052**	**0.0%**

Beazer Settlement Capital Improvement Fund
Fund 355

Description:	The Beazer Settlement Capital Projects Fund will be used to account for the costs associated with the remediation work for the Cabot Carbon/Koppers Superfund Site clean-up.
Funding Source:	Proceeds from Beazer East, Inc. litigation settlement regarding clean-up work at the Cabot Carbon/Koppers Superfund Site near the Stephen Foster Neighborhood.
Legal Basis:	Executed Settlement Agreement between the City of Gainesville and Beazer East, Inc. on November 20, 2014.
Fund Balance:	There are no significant changes in fund balance. The fund balance within this fund is assigned.

	FY2018 Adopted	% Change FY17 to FY18	FY2019 Proposed	% Change FY18 to FY19
Beginning Fund Balance	**$ 20,769**	**-95.1%**	**$ 20,769**	**0.0%**
Sources of Funds:				
Miscellaneous:				
Gain/Loss on Investments	-	**-100.0%**	-	**n/a**
Total Sources	**-**	**-100.0%**	**-**	**n/a**
Uses of Funds:				
Transportation				
Road Repaving - Kopper's Superfund Site	-	**-100.0%**	-	**n/a**
Total Uses	**-**	**-100.0%**	**-**	**n/a**
Planned addition to (appropriation of) fund balance	-	**-100.0%**	-	**n/a**
Ending Fund Balance	**$ 20,769**	**-94.2%**	**$ 20,769**	**0.0%**

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

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

Funding Source: Financing is provided by the CIRN of 2016 bond issue.

Legal Basis: The City Commission approved this project funding during the April 4, 2016 meeting, #150852.

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

	FY2018 Adopted	% Change FY17 to FY18	FY2019 Proposed	% Change FY18 to FY19
Beginning Fund Balance	**$ 5,450,623**	**n/a**	**$ 5,450,623**	**0.0%**
Sources of Funds:				
Miscellaneous:				
Gain/Loss on Investments	-	**-100.0%**	-	**n/a**
Transfer:				
Debt service Fund	-	**-100.0%**	-	**n/a**
Total Sources	**-**	**-100.0%**	**-**	**n/a**
Uses of Funds:				
Transportation:				
NW 8th Avenue Resurfacing	-	**-100.0%**	-	**n/a**
Depot Ave-County Incentive Grant Mat	-	**-100.0%**	-	**n/a**
Total Uses	**-**	**-100.0%**	**-**	**n/a**
Planned addition to (appropriation of) fund balance	-	**-100.0%**	-	**n/a**
Ending Fund Balance	**$ 5,450,623**	**-0.6%**	**$ 5,450,623**	**0.0%**

Wild Spaces Public Places (WSPP) 1/2 cent Sales Tax 2017-2025 Fund
Fund 358

Description:	The Wild Spaces Public Places (WSPP) Sales Tax Fund is used to account for the receipt of a portion of the Wild Spaces Public Places eight-year 1/2 Cent sales tax and the related capital projects associated with public recreation funded by the tax and interest earnings.
Funding Source:	Sources receipted in this fund are from the Wild Spaces Public Places 1/2 cent sales tax.
Legal Basis:	The City Commission approved these projects during the April 20, 2017 meeting, #160772.
Fund Balance:	The reduction of fund balance reflects the completion of projects previously budgeted. Fund balance includes amounts unspent but budgeted in prior years for ongoing long-term capital projects. The fund balance within this fund is restricted.

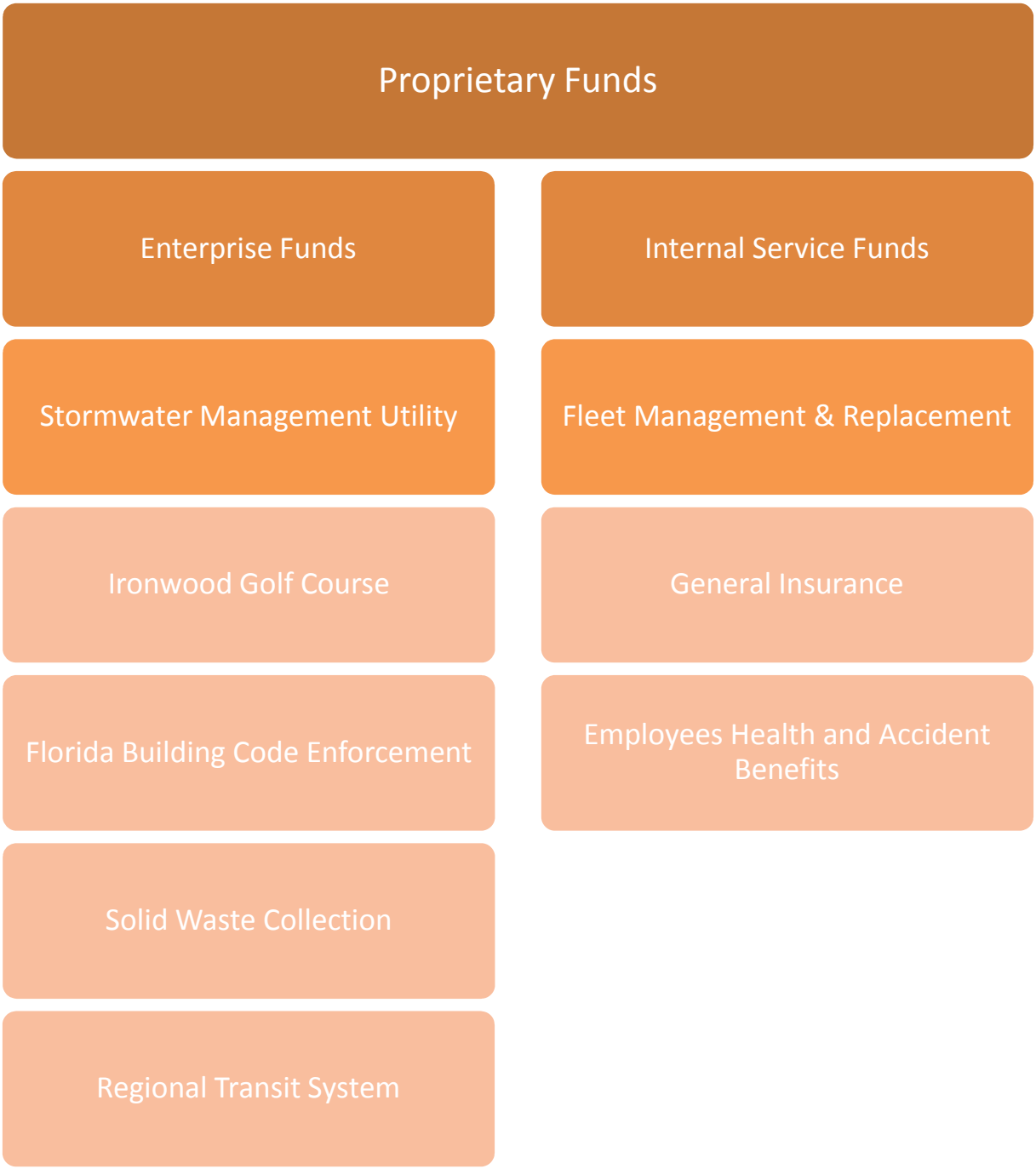
	FY2018 Adopted	% Change FY17 to FY18	FY2019 Proposed	% Change FY18 to FY19
Beginning Fund Balance	**$ 3,794,296**	**n/a**	**$ 3,794,296**	**0.0%**
Sources of Funds:				
Taxes:				
Sales Tax-WSPP	-	**n/a**	-	**n/a**
Miscellaneous:				
Interest on Investments	-	**n/a**	-	**n/a**
Gain/Loss on Investments	-	**n/a**	-	**n/a**
Total Sources	**-**	**n/a**	**-**	**n/a**
Uses of Funds:				
Wild Spaces Public Places:				
Administration	-	**n/a**	333,180	**n/a**
Total Uses	**-**	**n/a**	**333,180**	**n/a**
Planned addition to (appropriation of) fund balance	-	**n/a**	(333,180)	**n/a**
Ending Fund Balance	**$ 3,794,296**	**n/a**	**$ 3,461,116**	**-8.8%**

Capital Improvement Revenue Bond 2019 Capital Projects Fund
Fund 360

Description:	The Capital Improvement Revenue Bond of 2019 Capital Projects Fund is used to account for the costs associated with various capital projects.
Funding Source:	Financing is provided by the CIRN of 2019 bond issue.
Legal Basis:	The City Commission will approve this bond issue during the upcoming fiscal year.
Fund Balance:	There are no significant changes in fund balance. The fund balance within this fund is assigned.

	FY2018 Adopted	% Change FY17 to FY18	FY2019 Proposed	% Change FY18 to FY19
Beginning Fund Balance	**$ -**	**n/a**	**$ -**	**n/a**
Sources of Funds:				
Transfer:				
Debt service Fund	-	**n/a**	13,500,000	**n/a**
Total Sources	**-**	**n/a**	**13,500,000**	**n/a**
Uses of Funds:				
General Government:				
City Hall Renovations	-	**n/a**	2,500,000	**n/a**
Department-wide Radio Replc (TRS & Portable)	-	**n/a**	1,150,000	**n/a**
Public Safety:				
GPD Body Worn Camera Initiative	-	**n/a**	300,000	**n/a**
Fire Station 5 Feasibility Study	-	**n/a**	209,010	**n/a**
New Fire Station 9	-	**n/a**	1,500,000	**n/a**
GFR Equipment Replacement	-	**n/a**	970,990	**n/a**
Transportation:				
LED Streetlight Upgrade w/SMART Lighting	-	**n/a**	6,820,000	**n/a**
Cultural & Recreation:				
Brick Streets Evaluation	-	**n/a**	50,000	**n/a**
Total Uses	**-**	**n/a**	**13,500,000**	**n/a**
Planned addition to (appropriation of) fund balance	-	**n/a**	-	**n/a**
Ending Fund Balance	**$ -**	**n/a**	**$ -**	**n/a**

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



All Proprietary Funds
Summary of Revenues and Expenses

	FY2018 Adopted	% Change FY17 to FY18	FY2019 Proposed	% Change FY18 to FY19
Beginning Fund Balance	**$ 141,385,902**	**7.7%**	**$ 136,082,059**	**-3.8%**
Sources of Funds by Category:				
Taxes	2,023,582	**9.7%**	2,084,289	**3.0%**
Permits, Fees, Assessments	3,857,991	**-7.9%**	3,883,366	**0.7%**
Intergovernmental	6,848,016	**-25.4%**	6,866,044	**0.3%**
Charges for Services	33,959,484	**4.7%**	34,610,266	**1.9%**
Miscellaneous Revenues	31,538,781	**-5.7%**	34,335,644	**8.9%**
Internal Service	13,062,047	**17.0%**	13,421,455	**2.8%**
Transfers In	1,988,922	**-73.3%**	1,971,594	**-0.9%**
Total Sources	**93,278,823**	**-6.5%**	**97,172,658**	**4.2%**
Uses of Funds:				
General Government	284,497	**81.7%**	140,352	**-50.7%**
Public Safety	2,821,788	**22.1%**	3,345,924	**18.6%**
Physical Environment	17,710,343	**-15.3%**	16,776,974	**-5.3%**
Transportation	26,404,541	**-2.9%**	26,494,452	**0.3%**
Cultural & Recreation	1,320,339	**-9.3%**	1,425,853	**8.0%**
Transfers to Other Funds	2,814,651	**0.2%**	2,819,125	**0.2%**
Internal Service Expenses	47,226,507	**21.6%**	45,587,651	**-3.5%**
Total Uses	**98,582,666**	**5.3%**	**96,590,331**	**-2.0%**
Planned addition to (appropriation of) fund balance	**(5,303,843)**	**-187.7%**	**582,327**	**-111.0%**
Ending Fund Balance	**$ 136,082,059**	**-0.9%**	**$ 136,664,386**	**0.4%**

Stormwater Management Utility
Fund 413

Description: The Stormwater Management Utility Fund is used to account for revenues and expenditures relating to the operations of the Stormwater Management Program, including capital expenditures.

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

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

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

	FY2018 Adopted	% Change FY17 to FY18	FY2019 Proposed	% Change FY18 to FY19
Beginning Fund Balance	**$ 35,227,890**	**20.8%**	**$ 33,531,755**	**-4.8%**
Sources of Funds:				
Charges for Services:				**n/a**
Stormwater Mgmt Fees	6,569,358	**-3.4%**	6,602,200	**0.5%**
Miscellaneous:				**n/a**
Other Miscellaneous	5,953	**-69.6%**	5,990	**0.6%**
Capital Contributions	-	**-100.0%**	-	**n/a**
Total Sources	**6,575,311**	**-44.6%**	**6,608,190**	**0.5%**
Uses of Funds:				
Physical Environment:				
Public Works Administration	185,312	**6.2%**	143,195	**-22.7%**
Engineering Services	505,489	**-8.0%**	542,392	**7.3%**
Operations - Support Srvs	308,048	**34.4%**	317,406	**3.0%**
Street Sweeping Section	633,505	**4.6%**	689,676	**8.9%**
Mosquito Control	434,783	**8.3%**	440,284	**1.3%**
Vegetative Management	241,999	**128.2%**	243,218	**0.5%**
Open Watercourse Maint.	3,132,765	**121.5%**	2,662,441	**-15.0%**
Closed Watercourse Maint.	720,579	**24.8%**	-	**-100.0%**
Environmental Management	1,691,425	**-18.0%**	1,963,525	**16.1%**
NPDES Project	36,282	**-92.7%**	36,900	**1.7%**
Transportation:				
Transportation Planning	295,074	**23.7%**	250,368	**-15.2%**
Transfers to:				
POB 2003a (226)	86,185	**9.0%**	86,185	**0.0%**
Total Uses	**8,271,446**	**42.5%**	**7,375,590**	**-10.8%**
Planned addition to (appropriation of) fund balance	(1,696,135)	**-128.0%**	(767,400)	**-54.8%**
Ending Fund Balance	**$ 33,531,755**	**-4.8%**	**$ 32,764,355**	**-2.3%**
Unrestricted Fund Balance*	**$ 1,175,625**	**-63.2%**	**$ 428,315**	**-63.6%**

** Represents the total for Funds 413 and 414.*

Stormwater Management Surcharge Capital Projects
Fund 414

Description: The Stormwater Management Surcharge Capital Projects Fund is used to account for capital projects relating to the Stormwater Management Program.

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

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

Fund Balance: No major changes in fund balance.

	FY2018 Adopted	% Change FY17 to FY18	FY2019 Proposed	% Change FY18 to FY19
Beginning Fund Balance	**$ 7,403,788**	**-0.3%**	**$ 7,078,065**	**-4.4%**
Sources of Funds:				
Intergovernmental:				
State Grant	-	**-100.0%**	-	**n/a**
Charges for Services:				**n/a**
Stormwater Mgmt Fees	1,183,285	**-7.6%**	1,189,200	**0.5%**
Miscellaneous:				**n/a**
Gain/Loss on Investments	150,000	**1535.9%**	150,000	**0.0%**
Transfers:				**n/a**
Stormwater Mgmt Fees (413)		**-100.0%**		**n/a**
Total Sources	**1,333,285**	**-35.7%**	**1,339,200**	**0.4%**
Uses of Funds:				
Physical Environment:				
Minor Stormwater Projects	665,000	**n/a**	665,000	**0.0%**
College Park Credit Basin	61,794	**n/a**	-	**-100.0%**
Hatchitt/Forest Creek - Brittany Estates	281,754	**n/a**	281,869	**0.0%**
Hatchitt/Forest Creek - BMAP	204,912	**n/a**	204,996	**0.0%**
Mosquito Control ATV	15,000	**n/a**	-	**-100.0%**
Mosquito Control (ULV Sprayers)	61,794	**n/a**	-	**-100.0%**
Mosquito Control Lab Addition	19,000	**n/a**	-	**-100.0%**
University Heights Credit Basin	57,000	**n/a**	-	**-100.0%**
Map Room Files	126,738	**n/a**	1,229	**-99.0%**
Transfers:				
POB 2003a (226)	1,777	**-33.5%**	1,777	**0.0%**
Depot SW Park-DSF	164,239	**1053.4%**	164,239	**0.0%**
Total Uses	**1,659,008**	**-20.9%**	**1,319,110**	**-20.5%**
Planned addition to (appropriation of) fund balance	(325,723)	**1412.1%**	20,090	**-106.2%**
Ending Fund Balance	**$ 7,078,065**	**-4.4%**	**$ 7,098,155**	**0.3%**

Ironwood Golf Course
Fund 415 & 417 & 418

Description: The Ironwood Golf Course Fund is used to account for the operations of the City-owned golf course. The Ironwood Golf Course was acquired by the City on March 31, 1992, with proceeds from the First Florida Governmental Financing Commission Bond of 1992.

Funding Source: The major funding source for this fund is from user fees for golf course.

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

Fund Balance: The reduction in fund balance and and revenue in FY17 represent the planned closure of the golf course during FY17 for course improvements.

	FY2018 Adopted	% Change FY17 to FY18	FY2019 Proposed	% Change FY18 to FY19
Beginning Fund Balance	**$ (205,745)**	**-190.4%**	**$ 149,557**	**-172.7%**
Sources of Funds:				
Charges for Services:				
Green Fees	304,899	**84.8%**	312,515	**2.5%**
Cart Rentals	170,267	**73.7%**	174,521	**2.5%**
Capital Surcharge	160,186	**77.0%**	160,186	**0.0%**
Pro Shop Sales	65,054	**97.1%**	66,679	**2.5%**
Driving Range	38,915	**67.6%**	39,887	**2.5%**
Concessions	149,693	**80.4%**	153,432	**2.5%**
Facility Rental	14,718	**107.2%**	15,052	**2.3%**
Miscellaneous Revenues:				
Other Miscellaneous Rev	1,506	**100.8%**	1,544	**2.5%**
Transfers from:				
Ironwood Surcharge Fund	95,065	**0.0%**	95,065	**0.0%**
General Fund (001)	813,684	**3.8%**	799,700	**-1.7%**
Total Sources	**1,813,987**	**31.5%**	**1,818,581**	**0.3%**
Uses of Funds:				
Cultural & Recreation:				
Golf Course Administration	534,149	**-1.2%**	687,234	**28.7%**
Pro Shop	28,083	**-26.4%**	28,329	**0.9%**
Concessions	109,953	**-9.2%**	110,874	**0.8%**
Maintenance	519,993	**6.1%**	519,993	**0.0%**
Operations	128,161	**0.7%**	79,423	**-38.0%**

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Ironwood Golf Course
Fund 415 & 417 & 418

	FY2018 Adopted	% Change FY17 to FY18	FY2019 Proposed	% Change FY18 to FY19
Uses of Funds (continued):				
Transfers to:				**n/a**
Ironwood Reno Fd (417)	-	**n/a**	95,065	**n/a**
CIRB 2010	132,610	**-1.2%**	37,545	**-71.7%**
POB 2003a (226)	5,736	**14.3%**	5,736	**0.0%**
Total Uses	**1,458,685**	**-2.9%**	**1,564,199**	**7.2%**
Planned addition to (appropriation of) fund balance	355,302	**-390.2%**	254,382	**-28.4%**
Ending Fund Balance	**$ 149,557**	**-172.7%**	**$ 403,939**	**170.1%**
Unrestricted Fund Balance	**$ (789,272)**	**-31.0%**	**$ (534,890)**	**-32.2%**

Florida Building Code Enforcement Fund
Fund 416

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

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

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

Fund Balance: There are no significant changes in fund balance. This fund's fund balance is restricted for use on expenses related to enforcement of the Florida Building Code.

	FY2018 Adopted	% Change FY17 to FY18	FY2019 Proposed	% Change FY18 to FY19
Beginning Fund Balance	**$ 5,347,930**	**0.2%**	**$ 5,021,849**	**-6.1%**
Sources of Funds:				
Permits, Fees, Assessments:				
Building Permits	2,063,645	**-17.2%**	2,063,645	**0.0%**
Miscellaneous Permits	13,636	**-9.2%**	13,636	**0.0%**
Contractors Exam Fees	543	**-62.3%**	546	**0.6%**
Special Inspection Fees	60,570	**-47.2%**	60,570	**0.0%**
Electric Plumbing & Gas Pts	592,525	**-16.2%**	592,525	**0.0%**
Street Graphics Inspections	16,559	**-16.0%**	16,559	**0.0%**
Competency Renewals	7,396	**76.4%**	7,396	**0.0%**
Miscellaneous Revenues:				
Gain/Loss on Investments	75,384	**-38.3%**	75,384	**0.0%**
Total Sources	**2,830,258**	**-18.6%**	**2,830,261**	**0.0%**
Uses of Funds:				
General Government:				
Planning & Dev Admin	111,817	**57.6%**	140,352	**25.5%**
Development Services Center	172,680	**3.1%**	-	**-100.0%**

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Florida Building Code Enforcement Fund
Fund 416

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

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

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

Fund Balance: There are no significant changes in fund balance. This fund's fund balance is restricted for use on expenses related to enforcement of the Florida Building Code.

	FY2018 Adopted	% Change FY17 to FY18	FY2019 Proposed	% Change FY18 to FY19
Public Safety:				
Building Inspection	2,821,788	**-1.0%**	3,345,924	**18.6%**
Transfers to:				
POB 2003a (226)	50,054	**12.0%**	50,054	**0.0%**
Total Uses	**3,156,339**	**0.8%**	**3,536,330**	**12.0%**
Planned addition to (appropriation of) fund balance	(326,081)	**-195.1%**	(706,069)	**116.5%**
Ending Fund Balance	**$ 5,021,849**	**-6.1%**	**$ 4,315,780**	**-14.1%**

Solid Waste Collection Fund
Fund 420

Description: The Solid Waste Collection Fund is used to account for the City's refuse collection program. The actual collections are performed by a private contractor.

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

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

Fund Balance: The reduction in fund balance can be attributed Zero-Waste Initiative increments.

	FY2018 Adopted	% Change FY17 to FY18	FY2019 Proposed	% Change FY18 to FY19
Beginning Fund Balance	**$ 1,787,423**	**-5.0%**	**$ 1,763,777**	**-1.3%**
Sources of Funds:				
Permits, Fees, Assessments:				
Franchise Fees-Solid Waste	1,103,117	**0.5%**	1,128,489	**2.3%**
Charges for Services:				
Refuse Collections	8,826,803	**5.2%**	8,870,937	**0.5%**
Sale of Garbage Bags	90,000	**2.3%**	90,000	**0.0%**
Football Game Day Srvs	27,000	**84.2%**	27,000	**0.0%**
Recycling	60,000	**4.2%**	60,000	**0.0%**
Miscellaneous Revenues:				
Fines and Forfeitures	-	**-100.0%**	-	**n/a**
Gain/Loss on Investments	70,000	**5015.7%**	70,000	**0.0%**
Transfers from:				
General Fund (001)	6,400	**0.0%**	6,400	**0.0%**
Total Sources	**10,183,320**	**5.5%**	**10,252,826**	**0.7%**
Uses of Funds:				
Physical Environment:				
Public Works Administration	145,527	**11.6%**	139,025	**-4.5%**
Refuse Collection	7,942,414	**5.5%**	8,277,676	**4.2%**
Inmate Work Crew	171,875	**208.5%**	168,143	**-2.2%**
Skid Steer for Resource Recovery	67,348	**n/a**	-	**-100.0%**
Transportation:				
Transportation Planning	51,975	**41.1%**	52,958	**1.9%**
Transfers to:				
General Fund (001)	300,000	**0.0%**	300,000	**0.0%**
POB 2003a (226)	23,294	**8.8%**	23,294	**0.0%**
CIRN 2009 (236)	44,462	**0.0%**	44,462	**0.0%**
CIRN 2016A (243)	30,556	**n/a**	30,556	**0.0%**
Roadway Resurfacing (353)	1,429,515	**0.0%**	1,429,515	**0.0%**
Total Uses	**10,206,966**	**4.9%**	**10,465,629**	**2.5%**
Planned addition to (appropriation of) fund balance	(23,646)	**-66.5%**	(212,803)	**800.0%**
Ending Fund Balance	**$ 1,763,777**	**-1.3%**	**$ 1,550,974**	**-12.1%**
Unrestricted Fund Balance	**$ 1,198,196**	**-1.9%**	**$ 985,393**	**-17.8%**

Regional Transit System Fund
Fund 450

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

Funding Source: Sources for this fund are from user fees for bus transit and corresponding grants.

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

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

	FY2018 Adopted	% Change FY17 to FY18	FY2019 Proposed	% Change FY18 to FY19
Beginning Fund Balance	**$ 60,388,549**	**-5.1%**	**$ 60,267,011**	**-0.2%**
Sources of Funds:				
Taxes:				
Local Option Gas Tax	2,023,582	**0.5%**	2,084,289	**3.0%**
Intergovernmental:				
FTA Grants	2,650,000	**-46.1%**	2,650,000	**0.0%**
Federal & State Grants	400,173	**1375.4%**	417,682	**4.4%**
FDOT Grants	2,509,360	**-50.7%**	2,471,315	**-1.5%**
Rebate 6.7 Cts Gas Tax	290,045	**23.3%**	298,746	**3.0%**
County Contributions	998,438	**3.2%**	1,028,301	**3.0%**
Charges for Services:				
Daily Bus Fare	605,695	**27.9%**	637,140	**5.2%**
UF Campus Contract	3,078,091	**-8.9%**	2,848,833	**-7.4%**
Shuttle Services	3,000	**167.4%**	3,000	**0.0%**
Student Pass	28,319	**477.6%**	29,169	**3.0%**
Adult Pass	241,062	**-4.8%**	248,294	**3.0%**
Main Bus-Advertising	443,147	**4.9%**	515,207	**16.3%**
SFC-Transportation Fees	1,019,565	**16.9%**	1,049,892	**3.0%**
UF-Transportation Fees	9,579,763	**18.2%**	10,182,514	**6.3%**
UF-Sunday Service	388,387	**-35.8%**	400,039	**3.0%**
Gator Aider	252,391	**100.3%**	259,963	**3.0%**
Red Coach Inc	18,600	**-13.9%**	18,600	**0.0%**
MegaBus Southeast, LLC	23,000	**12.7%**	23,000	**0.0%**
Employee Pass Programs	20,375	**2616.7%**	20,375	**0.0%**
UF Later Gator	490,679	**-31.6%**	505,399	**3.0%**
Shands - Employee Pass	71,106	**-0.3%**	71,106	**0.0%**
VA - Employee Pass	36,126	**n/a**	36,126	**0.0%**

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Regional Transit System Fund Fund 450				
	FY2018 Adopted	**% Change FY17 to FY18**	**FY2019 Proposed**	**% Change FY18 to FY19**
Sources of Funds (continued):				
Miscellaneous Revenues:				
Gain/Loss on Investments	22,000	**-464.5%**	22,000	**0.0%**
Proceeds - Surplus Equipment	55,000	**-19.3%**	56,650	**3.0%**
Other Miscellaneous Rev	25,000	**153.7%**	25,000	**0.0%**
Insurance Recovery	51,000	**-19.2%**	52,000	**2.0%**
Transfers from:				
General Fund (001)	627,210	**0.0%**	623,866	**-0.5%**
5 Cents LOGT Fund	440,000	**0.0%**	440,000	**0.0%**
GRU	6,563	**1.5%**	6,563	**0.0%**
Total Sources	**26,397,677**	**-12.6%**	**27,025,069**	**2.4%**
Uses of Funds:				
Transportation:				
RTS Administration	1,111,712	**15.5%**	1,253,285	**12.7%**
Marketing	373,458	**34.0%**	310,461	**-16.9%**
Planning	422,310	**48.0%**	433,067	**2.5%**
Maintenance	5,153,244	**-1.1%**	5,166,351	**0.3%**
Operations	17,251,096	**11.0%**	17,276,773	**0.1%**
Gator Aider	103,748	**559.1%**	107,330	**3.5%**
ADA Transportation	1,641,924	**72.8%**	1,643,859	**0.1%**
Transfers to:				
General Fund (001)	75,915	**2.5%**	77,817	**2.5%**
POB 2003a (226)	385,808	**10.8%**	385,798	**0.0%**
Total Uses	**26,519,215**	**-0.9%**	**26,654,741**	**0.5%**
Planned addition to (appropriation of) fund balance	(121,538)	**-103.5%**	370,328	**-404.7%**
Ending Fund Balance	**$ 60,267,011**	**-0.2%**	**$ 60,637,339**	**0.6%**
Unrestricted Fund Balance	**$ (1,335,866)**	**10.0%**	**$ (965,538)**	**-27.7%**

Fleet Services Fund
Fund 501 & 502

Description: The Fleet Services Funds are used to account for revenues and expenditures relating to the City's fleet maintenance and replacement management programs.

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

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

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

	FY2018 Adopted	% Change FY17 to FY18	FY2019 Proposed	% Change FY18 to FY19
Beginning Fund Balance	**$ 22,197,079**	**-5.2%**	**$ 20,240,431**	**-8.8%**
Sources of Funds:				
Miscellaneous Revenues:				
Other Miscellaneous Rev	5,728	**2.0%**	12,340	**115.4%**
Internal Service:				
Fixed Vehicle Replacement	3,687,719	**27.7%**	3,687,719	**0.0%**
Vehicle Maintenance-GRU	2,056,892	**8.0%**	2,098,030	**2.0%**
Vehicle Maintenance-GG	1,829,967	**4.5%**	1,860,063	**1.6%**
Fuel Cost Recovery-GRU	877,996	**5.6%**	993,210	**13.1%**
Fuel Cost Recovery-GG	554,714	**4.3%**	626,305	**12.9%**
Total Sources	**9,013,016**	**9.4%**	**9,277,667**	**2.9%**
Uses of Funds:				
Internal Service Expenses:				
Administrative Services	15,420	**2.7%**	-	**-100.0%**
Fleet Administration	771,187	**19.4%**	893,555	**15.9%**
Fleet Operations	4,771,745	**5.5%**	5,028,535	**5.4%**
Vehicle Replacements	5,369,394	**51.6%**	3,345,029	**-37.7%**
Transfers to:				
POB 2003a (226)	41,918	**4.1%**	44,500	**6.2%**
Total Uses	**10,969,664**	**25.1%**	**9,311,619**	**-15.1%**
Planned addition to (appropriation of) fund balance	(1,956,648)	**267.3%**	(33,952)	**-98.3%**
Ending Fund Balance	**$ 20,240,431**	**-8.8%**	**$ 20,206,479**	**-0.2%**
Unrestricted Fund Balance	**$ 4,753,952**	**-29.2%**	**$ 4,720,000**	**-0.7%**

General Insurance Fund
Fund 503

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

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

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

Fund Balance: The reduction of fund balance is a planned savings for insurance premiums throughout the organization.

	FY2018 Adopted	% Change FY17 to FY18	FY2019 Proposed	% Change FY18 to FY19
Beginning Fund Balance	**$ 2,831,854**	**-42.4%**	**$ 1,576,288**	**-44.3%**
Sources of Funds:				
Miscellaneous Revenues:				
Gain/Loss on Investments	200,000	**-20.0%**	200,000	**0.0%**
Insurance Premiums	2,022,606	**2.5%**	2,073,171	**2.5%**
Other Miscellaneous Rev	300,000	**0.0%**	300,000	**0.0%**
Internal Service:				
General Fund Ins. Prem.	2,008,800	**2.5%**	2,059,020	**2.5%**
General Pension Ins. Prem.	33,099	**2.5%**	33,926	**2.5%**
Fire Pension Ins. Prem.	21,632	**2.5%**	22,173	**2.5%**
Solid Waste Ins. Prem.	35,511	**2.5%**	36,399	**2.5%**
CDBG Insurance Premium	37,391	**2.5%**	38,326	**2.5%**
RTS Insurance Premium	1,344,441	**2.5%**	1,378,052	**2.5%**
Police Pension Ins. Prem.	19,916	**2.5%**	20,414	**2.5%**
Ironwood Ins. Premium	48,395	**2.5%**	49,605	**2.5%**
Fleet Service Ins. Prem.	113,607	**2.5%**	116,447	**2.5%**
Stormwater Ins. Prem.	258,142	**2.5%**	264,596	**2.5%**
Florida Bldg Code Ins. Prm.	80,127	**2.5%**	82,130	**2.5%**
HOME Fund Ins. Prm.	3,004	**2.5%**	3,079	**2.5%**
Cultural Affairs Ins. Prm.	1,101	**2.5%**	1,129	**2.5%**
Billable OT Ins. Prm.	11,518	**2.5%**	11,806	**2.5%**
CRA Ins. Prm.	14,194	**2.5%**	14,549	**2.5%**
EHAB Ins. Prm.	2,377	**2.5%**	2,436	**2.5%**
REHAB Ins. Prm.	157	**2.6%**	161	**2.5%**
Gen. Insurance Ins. Prm.	21,347	**2.5%**	21,881	**2.5%**
Total Sources	**6,577,365**	**1.5%**	**6,729,299**	**2.3%**
Uses of Funds:				
Internal Service Expenses:				
City Attorney	546,045	**2.0%**	545,281	**-0.1%**
Risk Management	3,468,703	**-0.3%**	3,484,364	**0.5%**
Health Services	877,167	**1.6%**	886,392	**1.1%**
Safety Award Incentive Prg.	55,000	**0.0%**	55,000	**0.0%**
Workers Comp & Safety	2,846,004	**2.8%**	2,841,194	**-0.2%**

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General Insurance Fund
Fund 503

		FY2018 Adopted	% Change FY17 to FY18		FY2019 Proposed	% Change FY18 to FY19
Uses of Funds (continued):						
Transfers to:						
POB 2003a (226)		40,012	**8.5%**		40,012	**0.0%**
Total Uses		**7,832,931**	**1.2%**		**7,852,243**	**0.2%**
Planned addition to (appropriation of) fund balance		(1,255,566)	**-0.7%**		(1,122,944)	**-10.6%**
Ending Fund Balance	**$**	**1,576,288**	**-44.3%**	**$**	**453,344**	**-71.2%**
Unrestricted Fund Balance	**$**	**1,040,615**	**-67.5%**	**$**	**(62,239)**	**-106.0%**

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Employee Health & Accident Benefits (EHAB) Fund
Fund 504

Description: The Employees Health and Accident Benefits Fund is used to account for costs associated with administering a self-insurance plan for employees' health and accident claims. The plan is administered externally for an annually contracted amount, which is based upon claims.

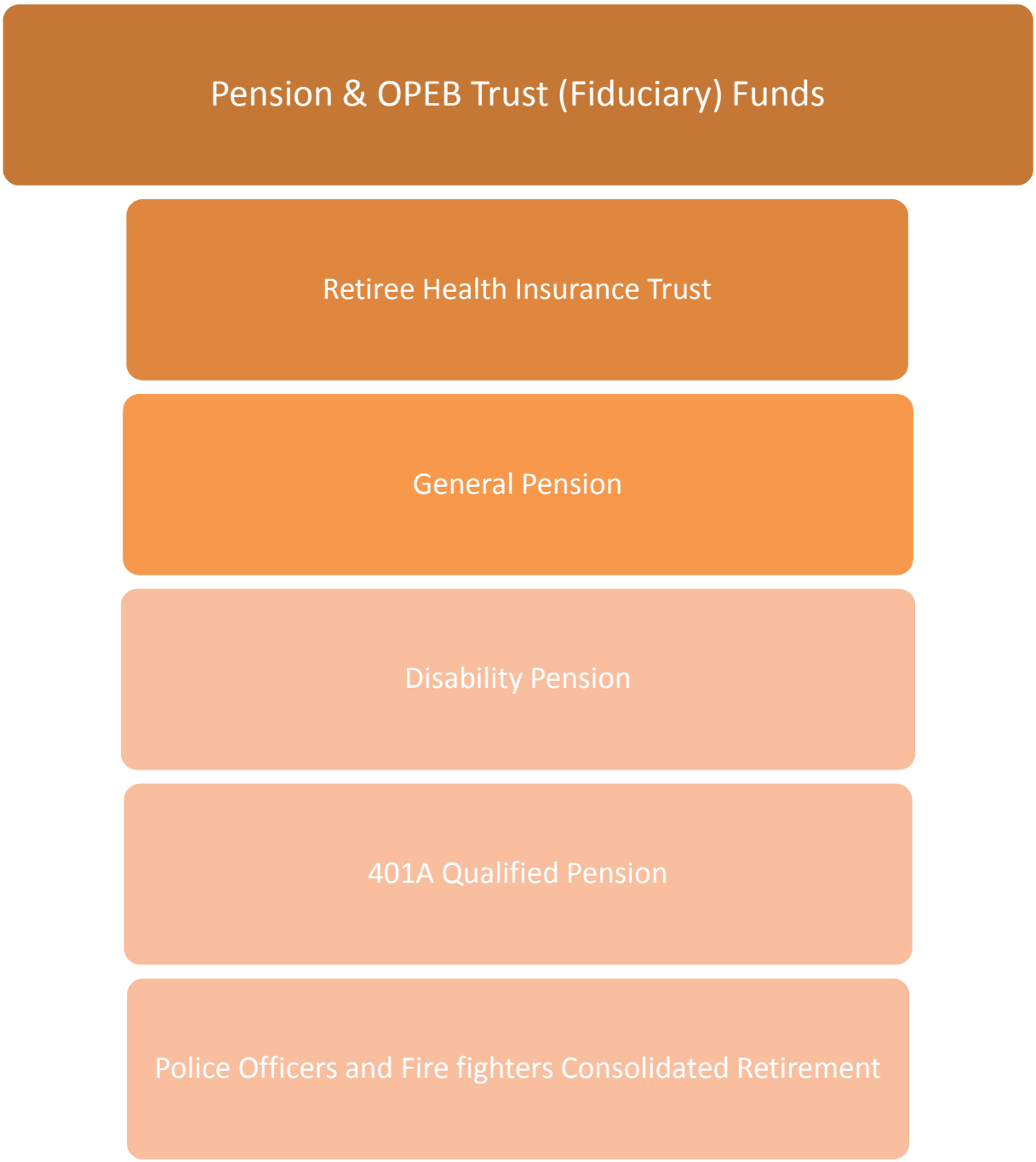
Funding Source: Sources for this fund are collected from the City of Gainesville as an employer and from the employees who choose to participate in the different insurance plans the City offers.

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

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

	FY2018 Adopted	% Change FY17 to FY18	FY2019 Proposed	% Change FY18 to FY19
Beginning Fund Balance	**$ 6,407,134**	**439.0%**	**$ 6,453,326**	**0.7%**
Sources of Funds:				
Miscellaneous Revenues:				
Life Insurance Contributions	275,000	**10.0%**	275,000	**0.0%**
Employer Contributions	13,592,151	**1.9%**	14,764,980	**8.6%**
Employee Contributions	7,117,548	**15.7%**	8,015,689	**12.6%**
Flex Plan Contributions	920,000	**13.6%**	920,000	**0.0%**
REHAB Premiums	6,609,905	**5.1%**	7,270,896	**10.0%**
Gain/Loss on Investments	40,000	**-50.0%**	45,000	**12.5%**
Other Miscellaneous Rev	-	**n/a**	-	**n/a**
Total Sources	**28,554,604**	**6.1%**	**31,291,565**	**9.6%**
Uses of Funds:				
Internal Service Expenses:				
Risk Management	28,505,842	**5.3%**	28,508,301	**0.0%**
Transfers to:				
POB 2003a (226)	2,570	**-6.3%**	2,570	**0.0%**
Total Uses	**28,508,412**	**5.3%**	**28,510,871**	**0.0%**
Planned addition to (appropriation of) fund balance	46,192	**-128.4%**	2,780,694	**5919.9%**
Ending Fund Balance	**$ 6,453,326**	**0.7%**	**$ 9,234,020**	**43.1%**
Unrestricted Fund Balance	**$ 5,470,335**	**71.1%**	**$ 8,532,898**	**56.0%**

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



All Fiduciary Funds
Summary of Revenues and Expenses

	FY2018 Adopted	% Change FY17 to FY18	FY2019 Proposed	% Change FY18 to FY19
Beginning Fund Balance	**$ 710,083,786**	**10.2%**	**$ 740,881,461**	**4.3%**
Sources of Funds by Category:				
Miscellaneous Revenues	108,463,500	**9.7%**	108,463,500	**0.0%**
Transfers from Other Fund	-	**n/a**	-	**n/a**
Total Sources	**108,463,500**	**9.7%**	**108,463,500**	**0.0%**
Uses of Funds:				
General Government	53,473,500	**0.6%**	53,745,946	**0.5%**
Public Safety	24,166,800	**5.2%**	24,167,850	**0.0%**
Physical Environment	-	**-100.0%**	-	**n/a**
Transfers to Other Funds	25,525	**93.6%**	25,525	**0.0%**
Total Uses	**77,665,825**	**1.9%**	**77,939,321**	**0.4%**
Planned addition to (appropriation of) fund balance	30,797,675	**35.7%**	30,524,179	**-0.9%**
Ending Fund Balance	**$ 740,881,461**	**4.3%**	**$ 771,405,640**	**4.1%**

Retiree Health Insurance Trust
Fund 601

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

Funding Source: Sources for this fund are collected from the City of Gainesville as a percent of payroll and from the retirees who participate in this plan.

Legal Basis: This fund was established by Ordinance #4066, adopted on March 27, 1995.

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

The fund balance within this fund is restricted.

	FY2018 Adopted	% Change FY17 to FY18	FY2019 Proposed	% Change FY18 to FY19
Beginning Fund Balance	**$ 63,500,353**	**6.8%**	**$ 65,484,075**	**3.1%**
Sources of Funds:				
Miscellaneous:				
Gain/Loss on Investments	5,100,000	**27.5%**	5,100,000	**0.0%**
Retiree Contributions	3,450,000	**21.1%**	3,450,000	**0.0%**
Employer Contributions	2,975,000	**417.4%**	2,975,000	**0.0%**
Total Sources	**11,525,000**	**55.2%**	**11,525,000**	**0.0%**
Uses of Funds:				
General Government:				
Finance-Pension	5,805	**2.7%**	11,900	**105.0%**
Risk Management	9,535,020	**38.9%**	9,535,020	**0.0%**
Transfers to:				
POB 2003a Debt Srv (226)	453	**51.5%**	453	**0.0%**
Total Uses	**9,541,278**	**38.8%**	**9,547,373**	**0.1%**
Planned addition to (appropriation of) fund balance	1,983,722	**261.0%**	1,977,627	**-0.3%**
Ending Fund Balance	**$ 65,484,075**	**3.1%**	**$ 67,461,702**	**3.0%**

General Pension Fund
Fund 604

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

Funding Source: Sources for this fund are collected from the City of Gainesville as an employer and from the employees who participate in this plan.

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

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

The fund balance within this fund is restricted.

	FY2018 Adopted	% Change FY17 to FY18	FY2019 Proposed	% Change FY18 to FY19
Beginning Fund Balance	**$ 396,313,562**	**10.9%**	**$ 411,603,713**	**3.9%**
Sources of Funds:				
Miscellaneous:				
Gain/Loss on Investments	33,000,000	**26.9%**	33,000,000	**0.0%**
Broker Refunds	1,000	**-50.0%**	1,000	**0.0%**
Employee-Military Buyback	400,000	**433.3%**	400,000	**0.0%**
Employer Contributions	15,800,000	**9.9%**	15,800,000	**0.0%**
Employer Contrib-Retirees	150,000	**0.0%**	150,000	**0.0%**
Employee Contributions	4,200,000	**-21.6%**	4,200,000	**0.0%**
Retiree DROP Pay Deposit	4,000,000	**-15.8%**	4,000,000	**0.0%**
Total Sources	**57,551,000**	**13.5%**	**57,551,000**	**0.0%**
Uses of Funds:				
General Government:				
City Attorney	7,389	**2.4%**	7,389	**0.0%**
Finance-Pension	272,923	**-20.0%**	528,691	**93.7%**

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General Pension Fund
Fund 604

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

Funding Source: Sources for this fund are collected from the City of Gainesville as an employer and from the employees who participate in this plan.

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

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

The fund balance within this fund is restricted.

	FY2018 Adopted	% Change FY17 to FY18	FY2019 Proposed	% Change FY18 to FY19
Uses of Funds (continued):				
Trust Funds	41,933,900	**17.2%**	41,934,650	**0.0%**
Risk Management	19,806	**6.6%**	20,195	**2.0%**
Pension Boards & Comm.	10,000	**0.0%**	10,000	**0.0%**
Transfers to:				**n/a**
POB 2003a Debt Srv (226)	16,831	**104.6%**	16,831	**0.0%**
Total Uses	**42,260,849**	**16.8%**	**42,517,756**	**0.6%**
Planned addition to (appropriation of) fund balance	15,290,151	**5.2%**	15,033,244	**-1.7%**
Ending Fund Balance	**$ 411,603,713**	**3.9%**	**$ 426,636,957**	**3.7%**

401A Qualified Pension Fund
Fund 606

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

Funding Source: Sources for this fund are collected from the City of Gainesville as an employer and from the employees who participate in this plan.

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

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

The fund balance within this fund is restricted.

	FY2018 Adopted	% Change FY17 to FY18	FY2019 Proposed	% Change FY18 to FY19
Beginning Fund Balance	**$ 10,085,160**	**2.87%**	**$ 10,060,160**	**-0.25%**
Sources of Funds:				
Miscellaneous:				
Gain/Loss on Investments	950,000	**4.40%**	950,000	**0.00%**
Employer Contributions	325,000	**9.87%**	325,000	**0.00%**
Employee Contributions	200,000	**-10.87%**	200,000	**0.00%**
Total Sources	**1,475,000**	**3.13%**	**1,475,000**	**0.00%**
Uses of Funds:				
General Government:				
Trust Funds	1,500,000	**50.00%**	1,500,000	**0.00%**
Total Uses	**1,500,000**	**50.00%**	**1,500,000**	**0.00%**
Planned addition to (appropriation of) fund balance	(25,000)	**-105.81%**	(25,000)	**0.00%**
Ending Fund Balance	**$ 10,060,160**	**-0.25%**	**$ 10,035,160**	**-0.25%**

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

Description: The Police Officers and Fire Fighters Consolidated Retirement Fund is used to account for the accumulation of resources to be used for pension payments to participants of the City's Consolidated Police Officers and Fire Fighters Retirement Plan.

Funding Source: Sources for this fund are collected from the City of Gainesville as an employer and from the employees who participate in this plan.

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

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

The fund balance within this fund is restricted.

	FY2018 Adopted	% Change FY17 to FY18	FY2019 Proposed	% Change FY18 to FY19
Beginning Fund Balance	**$ 240,184,711**	**10.2%**	**$ 253,733,513**	**5.6%**
Sources of Funds:				
Miscellaneous:				
Gain/Loss on Investments	26,800,000	**-3.6%**	26,800,000	**0.0%**
Broker Refunds	2,500	**-16.7%**	2,500	**0.0%**
Employer Contributions	4,600,000	**2.5%**	4,600,000	**0.0%**
Employee Contributions	2,050,000	**-1.6%**	2,050,000	**0.0%**
Employee-Military Buyback	150,000	**109.8%**	150,000	**0.0%**
Premium Tax	1,110,000	**-9.0%**	1,110,000	**0.0%**
Retiree DROP Redeposit	3,200,000	**3.2%**	3,200,000	**0.0%**
Total Sources	**37,912,500**	**-2.2%**	**37,912,500**	**0.0%**
Uses of Funds:				
General Government:				
Finance-Pension	188,657	**-17.1%**	198,101	**5.0%**
Public Safety:				
Trust Funds	24,149,130	**5.2%**	24,150,013	**0.0%**
Pension Boards and Comm.	17,670	**9.2%**	17,837	**0.9%**
Transfers to:				
POB 2003a Debt Srv (226)	8,241	**122.8%**	8,241	**0.0%**
Total Uses	**24,363,698**	**5.0%**	**24,374,192**	**0.0%**
Planned addition to (appropriation of) fund balance	13,548,802	**-13.0%**	13,538,308	**-0.1%**
Ending Fund Balance	**$ 253,733,513**	**5.6%**	**$ 267,271,821**	**5.3%**

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