



FY12 Proposed Budget in Brief

City of Gainesville, Florida



June 23, 2011

Honorable Mayor and City Commissioners:

On behalf of all General Government employees I respectfully submit the FY12 budget message. FY12 represents the second year of the FY11/FY12 biennial budget plan approved by the City Commission last summer. As you recall, in putting that two year plan together the Commission was faced with the prospect of identifying \$8.3 million in adjustments in order to balance the General Fund budget for FY11 and FY12. The Commission made the difficult decisions necessary to balance the budget over the two years, developing a plan that would provide a modest surplus in FY11 and close the budgetary gap in FY12. The surplus in FY11 will be held in General Fund reserves, allowing for:

- Compliance with the City's reserve policies.
- Flexibility in dealing with increasingly variable revenue sources.
- Avoidance of further budget reductions by departments in FY12. This will represent the first time in five years that departments have not been asked to submit operating budget decrements.
- Assistance in maintaining the City's bond ratings (Aa3 by Moody's and AA- by Fitch).

The Commission achieved these budget adjustments through actions on both the expenditure and revenue sides of the equation. On the expenditure side, departmental decrements of approximately \$4.1 million were implemented. These cuts included the elimination of 41 full time equivalent positions, created primarily through attrition as a result of the City's hiring freeze and a successful voluntary early separation program. The FY11 budget also included no raises for City personnel.

On the revenue side, the City Commission instituted the fire assessment. The fire assessment provided needed diversification to our General Fund revenue stream. Given the high percentage of City property off the taxable roll, this broadened the base of properties shouldering the burden for paying for City services. Implementation of the fire assessment allowed the City to avoid painful reductions in core services.

As part of the FY11 and FY12 plan the Commission was also able to reduce the property tax rate by 3.23% from 4.3963 mills to 4.2544 mills, which resulted in reduced property tax revenues of approximately \$700,000 in FY11.

As noted above, implementation of these changes was projected to provide a surplus in FY11 and a balanced budget for FY12. At this writing, with minor adjustments we will detail below, these projections are holding true. The City has implemented five years of multi-million dollar cuts totaling approximately \$15 million, including:

- \$9.5M in departmental reductions
- \$5.6M in City-wide cuts & organizational efficiencies
- 81 full time equivalent position reductions

For the first time since FY07, departments will not be asked to submit additional operating reductions as part of the FY12 budget process.

Below is an updated five year General Fund forecast for the period FY11 – FY15 containing modified FY11 and FY12 revenue and expenditure projections. As you can see, the changes from the FY11/FY12 plan approved last summer result in a modest surplus at the end of FY12, with forecast deficits of \$1.9 million in FY13 growing to just over \$5.3 million in FY15.

GENERAL FUND FIVE YEAR FORECAST					
	FY11	FY12	Forecast		
	Adopted	Proposed	FY13	FY14	FY15
Revenues	102,791,506	102,988,406	105,582,590	108,940,218	111,977,560
Expenditures	101,660,582	102,779,500	107,460,747	112,519,163	117,286,246
Net Surplus/(Deficit)	1,130,924	208,906	(1,878,157)	(3,578,945)	(5,308,686)

As was discussed during last summer’s budget sessions and at City Commission workshops in April, the primary driver of the General Fund deficits projected through FY15 is rising pension contribution costs. The following chart outlines the projected changes in City contributions to our two defined benefit pension plans through FY15 assuming we make no changes to the current provisions of the two plans.

CITY CONTRIBUTIONS TO DEFINED BENEFIT PLANS						
@ 8.5% Earnings Return Assumption						
		General Plan		Consolidated Plan		Total
		Rate	\$	Rate	\$	Contributions
ACTUAL	FY06	3.51%	2,489,336	7.00%	1,555,941	4,045,277
	FY07	3.51%	2,648,008	6.13%	1,401,953	4,049,961
	FY08	4.00%	3,173,929	5.85%	1,415,225	4,589,154
	FY09	3.97%	3,279,364	5.15%	1,322,191	4,601,555
	FY10	5.48%	4,431,480	6.10%	1,606,360	6,037,840
PROJECTED	FY11	11.14%	9,873,340	9.10%	2,500,000	12,373,340
	FY12	10.34%	9,577,005	11.20%	2,900,000	12,477,005
	FY13	11.52%	11,149,039	13.10%	3,500,000	14,649,039
	FY14	13.35%	13,497,002	14.80%	3,900,000	17,397,002
	FY15	13.85%	14,638,010	15.90%	4,300,000	18,938,010

These projections indicate that, without adjustments to the plans, annual City contribution costs will increase by over \$6.5 million dollars, or 53%, between FY11 and FY15. Staff performed an analysis of the defined benefit plans and presented the results of the analysis to the City Commission in April. Based on this process, the Commission has authorized staff to negotiate potential changes to the plans that will result in a structure that is more sustainable over the long-term and will help in addressing financial issues in FY13 – FY15 and beyond.

Following is a recap of the significant FY12 General Fund revenue and expenditure projections and a discussion of the variances from the FY11/FY12 plan.

REVENUES

The chart below compares FY11 projected revenues against the FY11 adopted budget, and the current FY12 revenue proposal with the FY12 plan approved by the City Commission during last year’s budget sessions.

TOTAL REVENUES				
	FY11 Budget	FY11 Projection	FY12 Plan	FY12 Proposed
Utility transfer	35,154,463	35,154,463	36,222,989	36,222,989
Property tax	22,988,042	22,632,571	22,418,745	22,128,623
Utility tax	10,415,919	11,080,774	10,540,538	10,856,918
Charges for services	7,720,008	7,304,021	8,065,399	7,593,215
Half cent sales tax	5,833,121	6,041,800	5,949,783	6,037,038
State revenue sharing	2,275,095	2,457,206	2,343,228	2,362,991
Communication services tax	5,619,442	5,169,019	5,703,734	5,115,237
Transfer from Fire Assessment	4,887,500	4,887,500	4,887,500	4,887,500
Other revenues	7,897,916	7,326,736	8,082,102	7,783,895
Total revenues	102,791,506	102,054,090	104,214,018	102,988,406
Difference from Plan				(1,225,612)

Utility Transfer

The utility transfer is the General Fund’s single largest revenue source, comprising just over 35% of the budget. During the FY11 budget process, the City Commission approved a suspension of the formula that had been in use since 2000 for determining the amount of the transfer.

General Government and GRU staff negotiated a four year agreement running from FY11 through FY14 which would specify the amount of the transfer over the course of this period. The agreement would provide budgetary stability to each organization during difficult financial times and would also provide some growth to General Fund revenues, although as indicated below, the growth rate from FY11 – FY14 is less than the average growth from previous years.

UTILITY TRANSFER			
	\$	% Growth	
FY04	27,010,442		
FY05	27,279,644	1.00%	
FY06	29,539,600	8.28%	FY04 - FY10
FY07	30,388,898	2.88%	avg. growth
FY08	31,451,885	3.50%	4.12%
FY09	33,420,757	6.26%	
FY10	34,348,831	2.78%	
FY11	35,154,463	2.35%	
FY12	36,222,989	3.04%	FY11 - FY14
FY13	36,666,551	1.22%	avg. growth
FY14	38,101,425	3.91%	2.63%

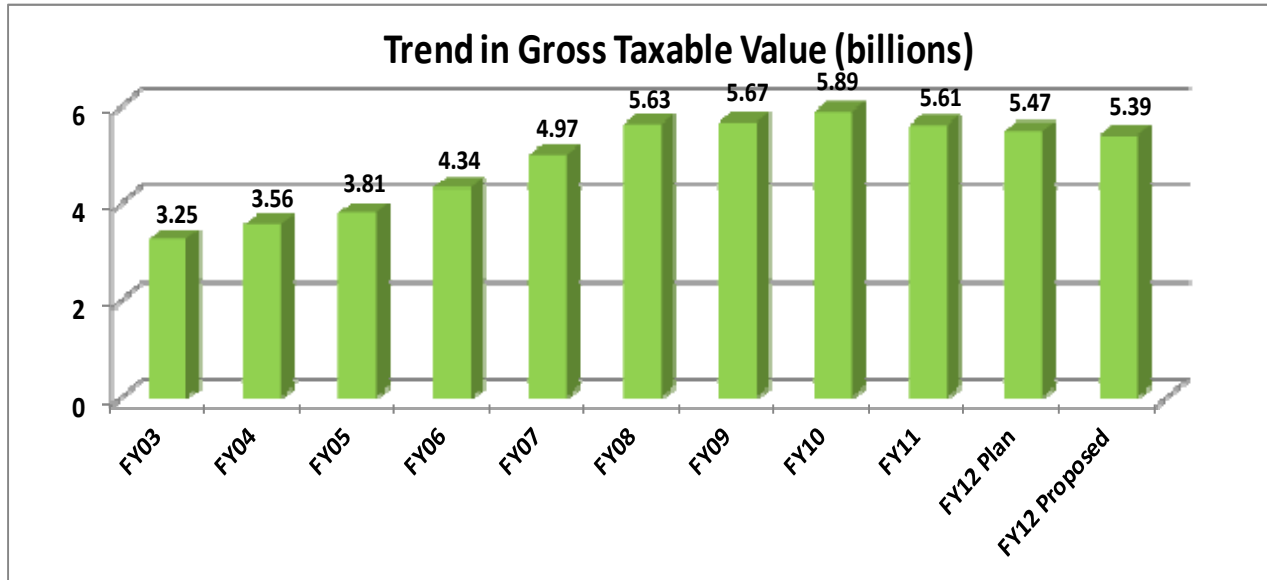
Since the four year agreement is a fixed budgeted amount, there is no difference between the FY12 Plan and FY12 Proposed utility transfer revenue figures.

Property Tax

The FY12 Plan assumed a reduction in the City’s taxable property base of approximately 2.2%. However, to date the City’s real estate market has not rebounded at the pace forecasted and based on May 31, 2011 estimates from the Alachua County Property Appraiser, the taxable base will decline by 3.9% in FY12 to \$5.39 billion. This will result in a reduction in the FY12 property tax revenue projection of just over \$500,000 when compared to the FY11 projection and just over \$290,000 when compared to the FY12 Plan.

This projected property tax revenue is based on the current millage rate of 4.2544, and as part of the FY12 Proposed budget I am recommending that the millage rate be maintained at its current level.

The following graph outlines the trend in the City’s gross taxable value over the past decade. As the graph demonstrates, taxable values have declined almost 8% from the high point of \$5.89 billion in FY10 to the FY12 estimate received from the Property Appraiser May 31.

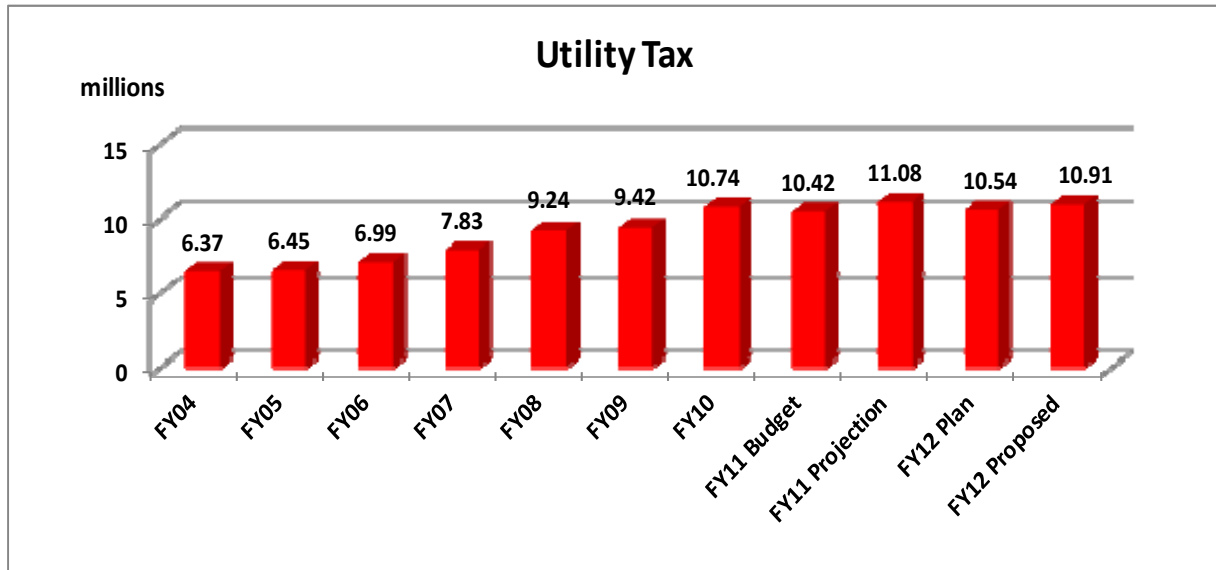


Gainesville continues to have one of the lowest ratios of taxable to total property value of all Florida cities. The table below outlines the trend in this ratio over the past ten years.

TREND IN PROPERTY VALUE ON TAX ROLL					
Tax Year	Fiscal Year	Total Property Value	Exemptions	Gross Taxable Value	% Taxable
2002	FY03	7,047,490,127	3,794,670,980	3,252,819,147	46.16%
2003	FY04	7,469,339,911	3,907,675,545	3,561,664,366	47.68%
2004	FY05	8,739,206,865	4,933,995,697	3,805,211,168	43.54%
2005	FY06	9,515,810,419	5,178,723,958	4,337,086,461	45.58%
2006	FY07	10,604,175,314	5,635,003,262	4,969,172,052	46.86%
2007	FY08	11,992,587,898	6,359,225,634	5,633,362,264	46.97%
2008	FY09	12,332,654,101	6,666,317,022	5,666,337,079	45.95%
2009	FY10	12,781,324,341	6,895,304,793	5,886,019,548	46.05%
2010	FY11	12,813,582,281	7,204,490,571	5,609,091,710	43.77%

Utility Tax

FY11 utility tax revenues received to date have resulted in a FY11 projection that exceeds the FY11 budget by \$665,000 or 6.4%. Based on the pace of the FY11 revenues received, we have increased our FY12 utility tax projection by 3% or \$316,000.

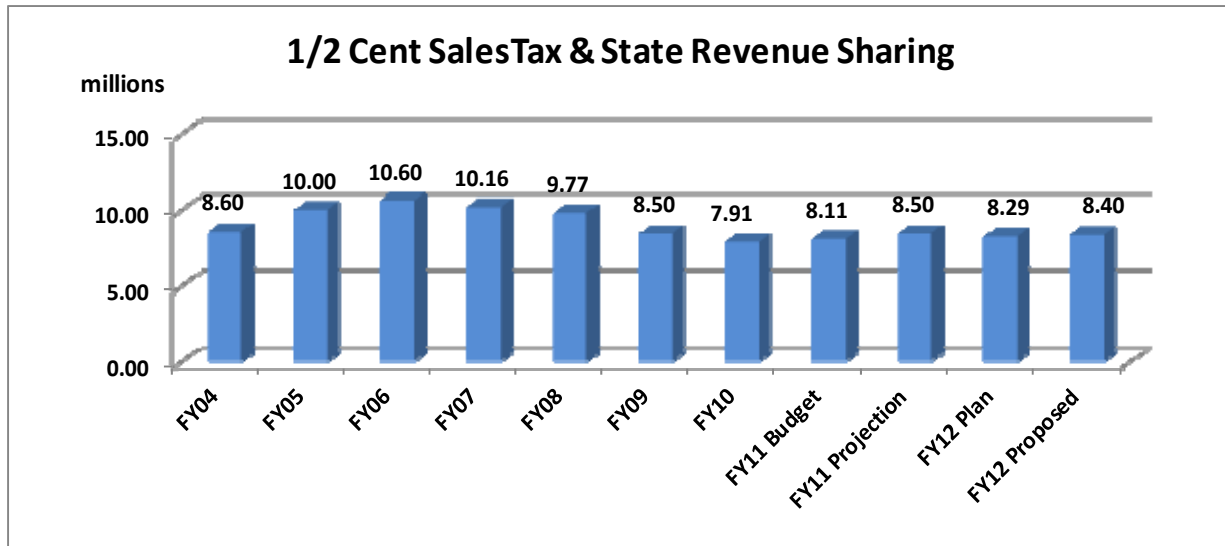


Intergovernmental Revenues: Half Cent Sales Tax and State Revenue Sharing

The FY11 and FY12 updated intergovernmental revenue projections are a result of two factors driving the revenues in opposite directions. Fundamental economic factors are producing higher revenues than expected in the City's FY11/FY12 Plan (though significantly less than the pace anticipated in the State's revenue projections of last year) and this factor alone would result in FY12 projections that exceed the Plan by \$353,000.

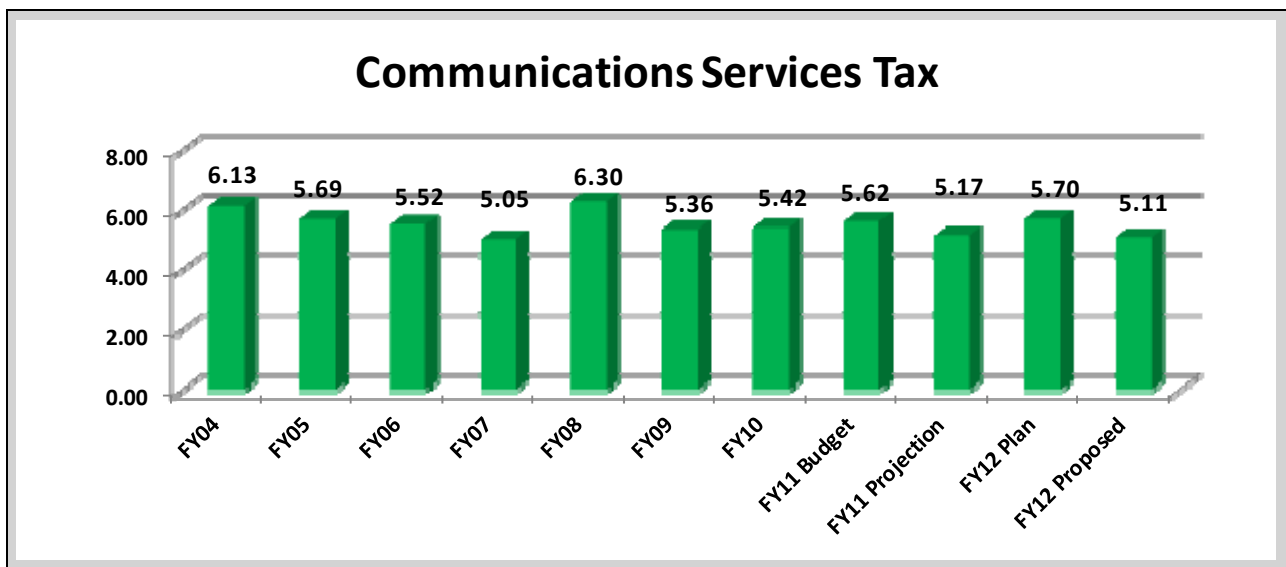
However, the newly-released 2010 census figures place Gainesville's population at 124,354. This figure is 6,691 or 5.1% less than the previously utilized number by the University of Florida's Bureau of Economic and Business Research, and will result in a loss in state shared intergovernmental revenues of approximately \$246,000. Therefore, the net increase in the FY12 projection for intergovernmental revenues is approximately \$87,000.

The graph below outlines the change in intergovernmental revenues over the ten year period between FY04 and FY12.



Communication Services Tax

Communication services tax is a highly variable revenue source that, absent rate increases, has continued to decline over recent years. Based on FY11 revenues received to date, staff is projecting revenue reductions in FY11 and FY12 of approximately 8% and 10%, respectively. These declines may be tied to a reduction in land lines as people move to cell phones through either choice or as a result of economic pressures or as individuals adjust cable television choices in response to diminished discretionary income.



Fire Assessment

As stated above implementation of the fire assessment in FY11 diversified the City's revenue base and allowed us to avoid deeper service delivery reductions. The assessment broadens the base of entities providing resources to cover the cost of City service delivery, which is particularly important as the percentage of property within the corporate limits which is taxable continues to decline. This revenue source is projected to generate approximately \$4,887,500 in net revenue in FY12. The fire assessment rate must be approved each year through a City Commission resolution, and as part of the FY12 proposed budget I am recommending that the rate be maintained at its current level of \$78 per factored fire protection unit.

EXPENDITURES

The following chart outlines projected FY11 expenditures versus the FY11 adopted budget, and the current FY12 expenditure proposal against the FY12 Plan approved by the City Commission last year as part of the biennial budget process.

TOTAL EXPENDITURES				
	FY11 Budget	FY11 Projection	FY12 Plan	FY12 Proposed
Personal services	61,765,883	60,371,754	63,907,556	60,693,091
Operating expenditures	24,262,661	22,977,520	24,673,641	26,135,576
Debt service	10,216,527	9,960,081	10,373,339	10,373,339
Non operating & capital	5,415,511	6,068,784	5,259,482	5,577,494
Total expenditures	101,660,582	99,378,139	104,214,018	102,779,500
Difference from Plan				(1,434,518)

As the chart displays, staff is projecting that FY12 General Fund expenditures will be approximately \$1.4 million less than the amount projected in the FY12 Plan. This expenditure decrease is generated primarily through two sources:

- Approximately \$800,000 in reduced personal services costs. The savings come largely as a result of turnover due to retirements, DROP entry and other personnel changes, with lower salaried personnel replacing long-tenured, higher salaried employees.
- The consolidation of General Government's Information Technology Department with GRU will result in net savings of just over \$380,000.

It should be noted that the City was successful in procuring SAFER grant monies which will fund 13 fire personnel positions for three years, from April 2011 through April 2013. The FY12 portion of the General Fund personal services savings related to this grant is just under \$825,000. Since this grant represents non-recurring savings, I am recommending that these savings be used to fund capital projects and this change is reflected in the expenditures table above from personal services expenditures to capital project costs.

INCREMENT REQUESTS

Staff received the following increment requests for City Commission consideration for FY12:

- \$40,000 to provide additional resources to assist in meeting the Office of Equal Opportunity’s strategic goals, including providing management with consultation and recruitment assistance.
- \$19,400 in additional funding for the Early Learning Coalition program. Currently the General Fund provides \$45,600 in funding for the program; the request for FY12 is \$65,000.
- \$35,000 in funding for the Florida Community Design Center. Funding for this purpose in the amount of \$11,750 was eliminated during the FY09 budget process.
- \$62,000 in recurring expense and \$18,000 in one-time monies for providing additional landscaping maintenance on 16th Avenue over and above the level that Alachua County provides for this corridor.
- \$5,200 to cost share with the County to provide two beds for medically vulnerable homeless individuals needing temporary recuperation.
- \$181,000 to cover increased utility, fuel, and custodial expenses related to reversion to a five-day workweek.
- \$100,000 in one-time funding to enhance the City’s website in order to provide additional outreach and improved access to citizens.

I am requesting that the City Commission provide guidance to staff with respect to these increment requests. Acceptance of all of these increment requests would change the FY12 Proposed Budget from a surplus of \$208,906 to a deficit of \$251,694.

It should also be noted that recurring increment requests would affect the projected FY13 – FY15 deficits as demonstrated in the table below.

FY11 - FY15 NET SURPLUS/DEFICIT					
	FY11	FY12	Forecast		
	Budget	Proposed	FY13	FY14	FY15
Revenues	102,791,506	102,988,406	105,582,590	108,940,218	111,977,560
Expenditures	101,660,582	102,779,500	107,460,747	112,519,163	117,286,246
Net Surplus/Deficit	1,130,924	208,906	(1,878,157)	(3,578,945)	(5,308,686)
Requested Increments:					
Equal Opportunity Temporary staff	-	40,000	-	-	-
Early Learning Coalition	-	19,400	19,400	19,400	19,400
Homeless Respite Program	-	5,200	5,200	5,200	5,200
Florida Community Design Center	-	35,000	35,000	35,000	35,000
16th Avenue Landscape Maintenance	-	80,000	62,000	62,000	62,000
Five-Day Workweek	-	181,000	181,000	181,000	181,000
Website Design Update	-	100,000	-	-	-
Net Surplus/Deficit	1,130,924	(251,694)	(2,180,757)	(3,881,545)	(5,611,286)

OTHER FUNDS

Regional Transit System

The only fund outside the General Fund which has significant changes between the FY12 Plan and the FY12 Proposed budget is RTS. Based on a previously approved agreement with the University of Florida for enhanced bus service, RTS is adding four new routes and expanding eleven existing routes.

Additionally, bus service to Santa Fe College was approved by the legislature beginning with the fall semester. RTS will be adding four new routes and enhancing three existing routes to provide this service.

The table below outlines the costs associated with providing these enhanced services, as well as the incremental revenues coming from UF and Santa Fe to cover these costs.

RTS Incremental Services - Revenue & Expense		
	# FTEs	\$
<u>University of Florida</u>		
Fleet Mechanic II	1.0	52,074
Transit Supervisor	0.5	30,594
Transit Operators	6.0	235,188
Clerk 1	2.0	68,676
Technical Systems Analyst Sr	1.0	48,365
Fuel & operating expense		207,093
Total UF	10.5	641,990
Additional revenue 10,593 hrs @ \$61/hr		646,173
<u>Santa Fe College</u>		
Fleet Mechanic I	1.0	50,343
Vehicle Service Attendant	1.0	33,416
Training Officer	1.0	60,739
Transit Operators	12.0	437,615
Fuel & operating expenses		510,795
Total Santa Fe	15.0	1,092,908
Additional revenue 17,923 hrs @ \$61/hr		1,093,303

FY11 – FY15 CAPITAL IMPROVEMENT PLAN

On June 16, the City Commission approved amendments to the adopted FY11 – FY15 Capital Improvement Plan as follows:

- Moved the Main Street Streetscaping Project from FY15 to FY11/FY12
- Added the NE 2nd Street project in FY15, and accelerated the design phase of the project to FY13
- Increased by \$5.5 million the appropriation for renovation of the old GPD Headquarters building

Below is the amended FY11 – FY15 Capital Improvement Plan.

AMENDED FY11 - FY15 CAPITAL IMPROVEMENT PLAN						
	FY11	FY12	FY13	FY14	FY15	Total
Transit	960,000	960,000	960,000	1,080,696	960,000	4,920,696
Roadway Infrastructure	11,415,781	11,221,960	2,338,547	3,621,364	8,891,364	37,489,016
Public Safety	599,713	341,700	5,678,750	86,750	6,277,446	12,984,359
Economic Development/Redevelopment	-	-	-	-	3,500,000	3,500,000
General Facilities & Equipment	450,000	600,000	177,000	320,000	5,310,000	6,857,000
Recreation & Greenspace	85,000	235,000	255,000	55,000	925,000	1,555,000
Stormwater Management	6,865,695	1,527,695	202,695	-	-	8,596,085
Total	20,376,189	14,886,355	9,611,992	5,163,810	25,863,810	75,902,156

CONCLUSION

Staff has worked diligently to construct a budget that reflects the goals adopted by the City Commission and will contribute to the objective of positioning ourselves as a top-ten mid-sized City. I would like to thank employees throughout the organization for their assistance and cooperation in preparing the FY12 Proposed Budget.

Respectfully submitted,



Russ Blackburn

City Manager

CITY OF
GAINESVILLE
every path starts with passion
FLORIDA

ALL FUNDS
Financial Plan for Fiscal Year 2012

	Governmental Funds		
	General	Special Revenue	Capital Projects
SOURCES OF FUNDS:			
Revenue	\$61,380,543	\$12,982,003	\$3,036,139
Utility Transfer	\$36,222,989	\$0	\$0
Transfers From Other Funds	\$5,384,874	\$3,918,349	\$1,519,804
Appropriation from Fund Balance	\$0	\$0	\$0
Total Sources	\$102,988,406	\$16,900,352	\$4,555,942
USES OF FUNDS:			
Expenditures	\$87,227,282	\$9,287,905	\$5,409,804
Debt Service	\$0	\$0	\$0
Transfer to Other Funds	\$15,552,218	\$7,623,836	\$876,355
Total Uses	\$102,779,500	\$16,911,741	\$6,286,159
EXCESS (DEFICIT) OF SOURCES OVER USES	\$208,906	(\$11,390)	(\$1,730,216)
Adjustment to Depreciation	\$0	\$0	\$0
ESTIMATED FUND BALANCES:			
October 1	\$15,537,676	\$22,818,401	\$35,274,986
September 30	\$15,746,582	\$22,807,012	\$33,544,770

ALL FUNDS (Continued)
Financial Plan for Fiscal Year 2012

Debt Service	Proprietary Funds	Fiduciary Funds	COMBINED TOTALS
\$4,677,388	\$76,175,945	\$64,859,118	\$223,111,135
\$0	\$0	\$0	\$36,222,989
\$12,334,751	\$1,460,660	\$1,260,000	\$25,878,438
\$0	\$0	\$0	\$0
\$17,012,139	\$77,636,605	\$66,119,118	\$285,212,562
\$0	\$78,677,721	\$44,814,399	\$225,417,111
\$16,989,974	\$0	\$0	\$16,989,974
\$0	\$2,491,376	\$20,551	\$26,564,336
\$16,989,974	\$81,169,097	\$44,834,950	\$268,971,421
\$22,165	(\$3,532,492)	\$21,284,168	\$16,241,141
\$0	\$0	\$0	\$0
\$498,849	\$62,033,113	\$506,115,621	\$642,278,646
\$521,014	\$58,500,621	\$527,399,789	\$658,519,787

General Fund

Financial Plan for FY 2011 & FY 2012
With Comparative Data for Prior Two Years

	FY 2009 ADOPTED	FY 2009 ACTUAL	FY 2010 ADOPTED	FY 2011 ADOPTED	FY 2012 PROPOSED
SOURCES OF FUNDS:					
Revenues:					
Taxes	\$41,097,991	\$40,132,036	\$42,852,332	\$41,490,021	\$40,516,498
Licenses and Permits	\$1,642,414	\$1,745,034	\$1,822,635	\$1,793,333	\$1,700,376
Intergovernmental Revenue	\$10,918,706	\$9,389,852	\$9,296,923	\$9,043,245	\$9,374,129
Charges for Services	\$7,730,548	\$7,491,078	\$7,486,882	\$7,720,008	\$7,773,395
Fines and Forfeitures	\$1,483,694	\$1,493,287	\$2,068,173	\$1,459,127	\$1,353,949
Miscellaneous Revenues	\$977,154	\$1,266,890	\$1,045,947	\$809,583	\$662,196
	\$63,850,507	\$61,518,178	\$64,572,892	\$62,315,317	\$61,380,543
Transfers From:					
Other Funds	\$371,930	\$438,804	\$372,874	\$5,321,726	\$5,384,874
Utility Transfer	\$33,677,074	\$34,151,652	\$34,972,788	\$35,154,463	\$36,222,989
Fund Balance	\$314,215	\$0	\$0	\$0	\$0
	\$34,363,219	\$34,590,456	\$35,345,662	\$40,476,189	\$41,607,863
TOTAL SOURCES	\$98,213,726	\$96,108,634	\$99,918,554	\$102,791,506	\$102,988,406
USES OF FUNDS:					
Expenditures:					
Expenses	\$85,243,929	\$82,706,002	\$85,071,922	\$86,729,462	\$87,227,282
Transfers	\$12,969,797	\$13,423,691	\$14,846,632	\$14,931,120	\$15,552,218
	\$98,213,726	\$96,129,693	\$99,918,554	\$101,660,582	\$102,779,500
TOTAL USES	\$98,213,726	\$96,129,693	\$99,918,554	\$101,660,582	\$102,779,500
EXCESS (DEFICIT) OF SOURCES OVER USES	\$0	(\$21,059)	\$0	\$1,130,924	\$208,906
FUND BALANCES:					
October 1	\$14,427,811	\$14,427,811	\$14,406,752	\$14,406,752	\$15,537,676
September 30	\$14,427,811	\$14,406,752	\$14,406,752	\$15,537,676	\$15,746,582

**General Fund
Revenues and Other Sources of Funds
Financial Plan for FY 2011 & FY 2012
With Comparative Data for Prior Two Years**

	FY 2009 ADOPTED	FY 2009 ACTUAL	FY 2010 ADOPTED	FY 2011 ADOPTED	FY 2012 PROPOSED
TAXES:					
Real Property, Net	\$23,415,036	\$23,205,086	\$25,015,326	\$22,988,042	\$22,128,623
Hazmat Gross Receipts Tax	\$243,717	\$197,388	\$247,372	\$218,212	\$218,212
Local Option Gas Tax	\$864,626	\$696,854	\$821,994	\$798,406	\$747,508
Utility Service Tax:					
Electric	\$7,365,244	\$7,196,428	\$7,337,218	\$8,113,000	\$8,472,000
U of F Housing	\$26,337	\$23,734	\$27,229	\$23,703	\$26,620
U of F Physical Plant	\$59,349	\$66,042	\$70,179	\$78,375	\$78,150
Water	\$1,316,700	\$1,301,143	\$1,379,032	\$1,412,000	\$1,500,751
Natural Gas	\$642,010	\$760,869	\$786,248	\$711,000	\$700,000
Fuel Oil	\$375	\$270	\$11,206	\$625	\$637
Propane Gas	\$75,110	\$72,831	\$85,886	\$77,216	\$78,760
Insurance Premium Tax	\$1,368,743	\$1,254,267	\$1,430,336	\$1,450,000	\$1,450,000
Simplified Communications Service Tax	\$5,720,744	\$5,357,125	\$5,640,306	\$5,619,442	\$5,115,237
TOTAL TAXES	\$41,097,991	\$40,132,036	\$42,852,332	\$41,490,021	\$40,516,498
LICENSES AND PERMITS:					
Occupational Licenses	\$939,397	\$942,062	\$1,032,537	\$1,008,797	\$923,230
Home Occupational Permits	\$27,024	\$32,307	\$28,781	\$26,766	\$19,962
Miscellaneous Permits	\$0	\$0	\$5,000	\$5,006	\$5,531
Open Burn Permits	\$0	\$0	\$10,000	\$1,000	\$355
Landlord Licensing Fee	\$661,780	\$761,184	\$735,447	\$742,801	\$742,801
Taxi Licenses	\$14,213	\$9,480	\$10,870	\$8,963	\$8,497
TOTAL LICENSES & PERMITS	\$1,642,414	\$1,745,034	\$1,822,635	\$1,793,333	\$1,700,376
INTERGOVERNMENTAL REVENUES:					
State Revenue Sharing - Sales Tax (Net)	\$2,149,136	\$1,866,448	\$1,714,103	\$1,663,882	\$1,728,164
State Revenue Sharing - Motor Fuel Tax (Net)	\$793,090	\$616,043	\$629,663	\$611,213	\$634,827
Mobile Home Licenses	\$33,940	\$37,334	\$36,787	\$36,207	\$35,432
Beverage Licenses	\$89,121	\$92,552	\$95,597	\$92,917	\$120,177
Half Cent Sales Tax	\$7,124,356	\$6,014,999	\$6,048,962	\$5,833,121	\$6,037,038
Firefighters Supplemental Comp	\$47,000	\$51,241	\$48,644	\$57,916	\$58,403
State Gas Tax Rebate	\$30,308	\$32,760	\$31,210	\$39,144	\$26,267
County/MTPO Contribution to B/PAB	\$7,575	\$10,730	\$7,802	\$4,165	\$8,000
FDOT-Traffic Signal Maintenance Agreement	\$204,146	\$204,146	\$208,573	\$214,830	\$221,275
FDOT-Streetlight Maintenance Agreement	\$407,034	\$407,034	\$419,017	\$431,588	\$444,536
Payment in Lieu of Taxes-GHA Inc.	\$33,000	\$56,565	\$56,565	\$58,262	\$60,010
TOTAL INTERGOV'TAL REVENUES	\$10,918,706	\$9,389,852	\$9,296,923	\$9,043,245	\$9,374,129

**General Fund
Revenues and Other Sources of Funds
Financial Plan for FY 2011 & FY 2012
With Comparative Data for Prior Two Years**

	FY 2009 ADOPTED	FY 2009 ACTUAL	FY 2010 ADOPTED	FY 2011 ADOPTED	FY 2012 PROPOSED
CHARGES FOR SERVICES:					
Airport Fire Services	\$456,500	\$456,500	\$479,325	\$474,113	\$472,592
Airport Security Services	\$295,817	\$289,205	\$273,003	\$319,602	\$325,036
S.F.C.C. Training Contract GPD - Recruitment	\$42,000	\$65,338	\$42,000	\$42,420	\$42,492
Miscellaneous Fees Police	\$28,297	\$17,951	\$20,440	\$32,798	\$19,636
GFR Billable Overtime	\$0	\$26,962	\$0	\$28,570	\$28,570
Zoning Fees (Land Development Codes)	\$292,092	\$153,924	\$141,016	\$159,592	\$140,131
Football Game Day Services-UAA	\$0	\$0	\$0	\$12,000	\$12,000
Trepass Towing Application Fee	\$19,561	\$23,152	\$15,436	\$25,092	\$27,791
Cash Overage/Shortage	\$0	\$664	\$0	\$0	\$0
Property Sales	\$0	\$16,800	\$0	\$0	\$0
Domestic Partnership Registration Fee	\$0	\$350	\$0	\$200	\$55
Document Reproduction Fees	\$123,019	\$32,277	\$22,413	\$71,326	\$51,155
Traffic Engineering Small Cities Projects	\$29,534	\$32,686	\$30,420	\$33,667	\$68,864
Fire Protection - County	\$0	\$149,864	\$0	\$0	\$0
Traffic Signals - County	\$147,589	\$194,471	\$139,522	\$200,305	\$181,728
Cemetery Fees	\$58,558	\$32,172	\$33,708	\$32,899	\$49,661
Parking-Meters and Permits	\$219,170	\$218,383	\$252,717	\$226,263	\$212,933
Parking Garage Revenues	\$360,571	\$220,702	\$226,280	\$221,896	\$188,725
Street Division Cost Recovery	\$68,000	\$155,757	\$109,955	\$111,055	\$66,333
Recreation-Membership/Sports	\$34,510	\$28,095	\$22,373	\$23,128	\$16,896
Swimming Pools	\$98,455	\$135,408	\$114,269	\$164,982	\$215,250
Recreation Centers/Playgrounds	\$345,364	\$289,869	\$280,299	\$320,358	\$291,444
Vending Machine Revenue	\$0	\$1,645	\$0	\$0	\$0
Asst City Attorney-GRU Share	\$157,264	\$161,969	\$167,014	\$197,055	\$202,666
Utility Indirect Services	\$1,593,650	\$1,593,650	\$1,673,333	\$1,757,000	\$1,844,850
RTS Indirect Services	\$775,148	\$791,642	\$813,905	\$910,911	\$955,218
C.D.B.G. Indirect Services	\$129,704	\$143,663	\$136,190	\$72,307	\$73,030
S.M.U.F. Indirect Services	\$331,861	\$331,861	\$348,454	\$317,689	\$320,866
Solid Waste Indirect Services	\$125,760	\$125,760	\$132,048	\$138,650	\$145,583
Ironwood Indirect Services	\$152,411	\$152,411	\$160,031	\$168,033	\$176,434
Fleet Indirect Services	\$299,324	\$299,324	\$314,290	\$330,005	\$346,505
Gen. Insurance Indirect Services	\$147,678	\$147,678	\$155,062	\$162,815	\$170,956
E.H.A.B. Indirect Services	\$91,233	\$91,233	\$95,795	\$74,855	\$75,604
C.R.A. Indirect Services	\$84,795	\$84,795	\$89,035	\$93,487	\$98,161
Building Inspections Indirect Services	\$327,599	\$327,599	\$343,979	\$246,358	\$248,822
General Pension Indirect Services	\$105,454	\$105,454	\$110,726	\$116,262	\$122,075
Police Pension Indirect Services	\$19,310	\$19,310	\$20,275	\$21,289	\$22,353
Fire Pension Indirect Services	\$12,873	\$12,873	\$13,517	\$14,193	\$14,902
Special Events Processing Fees	\$2,000	\$493	\$670	\$677	\$365
Cultural Affairs Accounts	\$117,142	\$110,042	\$109,887	\$162,662	\$136,570
Direct Financial Services - RTS	\$136,733	\$136,733	\$136,733	\$0	\$0
G.P.D./G.H.A./H.U.D. Contract	\$40,000	\$47,406	\$40,000	\$97,801	\$102,000
S.R.O. Contract - S.B.A.C	\$188,207	\$184,859	\$182,725	\$182,725	\$182,725
Broadcast Services	\$5,250	\$0	\$0	\$0	\$0
Development Review Fees	\$45,675	\$0	\$45,000	\$10,000	\$10,000
Environmental Review Fees	\$45,675	\$0	\$45,000	\$13,714	\$14,537
Traffic Impact Review Fees	\$20,300	\$11,000	\$14,700	\$9,358	\$9,919
Towing Application Program	\$0	\$0	\$60,000	\$20,000	\$20,000
Fire Inspection Fee:	\$156,465	\$69,150	\$75,337	\$101,896	\$67,962
TOTAL CHARGES FOR SERVICES	\$7,730,548	\$7,491,078	\$7,486,882	\$7,720,008	\$7,773,395
FINES & FORFEITURES:					
Court Fines & Forfeitures	\$768,355	\$619,675	\$829,948	\$556,500	\$528,329
Parking Fines	\$262,158	\$497,545	\$690,995	\$554,312	\$405,683
Municipal Ordinance Fines	\$79,060	\$51,220	\$75,522	\$84,350	\$91,874
False Alarm Penalties	\$316,406	\$280,789	\$413,785	\$220,163	\$288,146
Code Enforcement Penalties	\$57,715	\$44,058	\$57,923	\$43,802	\$39,917
TOTAL FINES & FORFEITURES	\$1,483,694	\$1,493,287	\$2,068,173	\$1,459,127	\$1,353,949

**General Fund
Revenues and Other Sources of Funds
Financial Plan for FY 2011 & FY 2012
With Comparative Data for Prior Two Years**

	FY 2009 ADOPTED	FY 2009 ACTUAL	FY 2010 ADOPTED	FY 2011 ADOPTED	FY 2012 PROPOSED
MISCELLANEOUS REVENUES:					
Interest on Investments	\$617,134	\$593,170	\$691,475	\$458,855	\$351,160
Interest on CRA Loans	\$0	\$106,238	\$0	\$150,001	\$142,506
Rental of City Property	\$125,460	\$89,617	\$103,210	\$71,284	\$46,914
Porters Oaks Mortgages	\$4,000	\$1,978	\$2,148	\$1,874	\$1,000
AFSS Agreement-Airport	\$0	(\$4,633)	\$0	\$0	\$0
Demolition/Lot Clearing/Board & Seal	\$38,570	\$39,495	\$58,952	\$22,759	\$22,759
G.P.D. - Court Restitution	\$9,135	\$22,243	\$9,272	\$12,097	\$10,000
Recreation Nature Programs	\$44,660	\$35,891	\$20,176	\$2,344	\$12,485
GRU Energy Conservation Rebates	\$0	\$97,383	\$0	\$0	\$0
Other Misc Revenues	\$106,575	\$280,339	\$124,962	\$51,160	\$71,860
Sale of Surplus Equipment	\$31,620	\$5,169	\$35,752	\$39,209	\$3,512
TOTAL MISCELLANEOUS REVENUES	\$977,154	\$1,266,890	\$1,045,947	\$809,583	\$662,196
TOTAL REVENUES	\$63,850,507	\$61,518,178	\$64,572,892	\$62,315,317	\$61,380,543
TRANSFERS FROM OTHER FUNDS:					
Solid Waste Collection	\$300,000	\$300,000	\$300,000	\$300,000	\$300,000
General Pension Fund	\$0	\$35,864	\$0	\$0	\$0
Crossing Guard Trust	\$20,300	\$20,300	\$20,605	\$21,635	\$22,717
Cemetery Trust	\$42,630	\$42,630	\$43,269	\$103,591	\$108,351
Special Revenue Fund	\$0	\$31,010	\$0	\$0	\$0
Regional Transit System	\$0	\$0	\$0	\$0	\$57,306
Fire Assessment Special Revenue Fund	\$0	\$0	\$0	\$4,887,500	\$4,887,500
Arts in Public Places Trust	\$9,000	\$9,000	\$9,000	\$9,000	\$9,000
Water/Wastewater Connections Surcharge	\$223,820	\$462,852	\$112,673	\$365,872	\$402,466
GRUCOMM	\$344,562	\$344,559	\$354,899	\$365,543	\$376,509
Gas Utility	\$1,804,466	\$2,166,653	\$2,027,032	\$1,861,672	\$2,143,596
Water	\$5,232,886	\$4,986,157	\$5,761,416	\$5,983,361	\$6,549,148
Wastewater	\$6,171,638	\$5,961,711	\$6,856,865	\$7,005,396	\$7,550,744
Electric	\$19,899,702	\$20,229,721	\$19,859,903	\$19,572,619	\$19,200,526
TOTAL TRANSFERS	\$34,049,004	\$34,590,456	\$35,345,662	\$40,476,189	\$41,607,863
Appropriation from Fund Balance	\$314,215	\$0	\$0	\$0	\$0
TOTAL SOURCES	\$98,213,726	\$96,108,634	\$99,918,554	\$102,791,506	\$102,988,406

**General Fund
Expenditures and Other Uses of Funds by Agency
Financial Plan for FY 2011 & FY 2012
With Comparative Data for Prior Two Years**

<u>AGENCY NAMES & NUMBERS</u>	FY 2009 ADOPTED	FY 2009 ACTUAL	FY 2010 ADOPTED	FY 2011 ADOPTED	FY 2012 PROPOSED
Neighborhood Improvements (620)	\$1,379,885	\$1,245,987	\$1,321,329	\$1,138,812	\$1,171,466
Planning and Development Services (660)	\$246,347	\$258,466	\$246,932	\$388,889	\$1,425,661
Planning (670)	\$1,426,942	\$1,359,654	\$1,298,266	\$1,190,894	\$0
Administrative Services (700)	\$430,120	\$428,858	\$422,481	\$378,504	\$393,329
Commission (710)	\$274,492	\$281,502	\$278,909	\$362,968	\$380,518
Clerk of the Commission (720)	\$728,330	\$751,259	\$733,735	\$631,211	\$620,876
City Manager (730)	\$869,438	\$809,777	\$820,855	\$754,099	\$763,214
City Auditor (740)	\$515,298	\$519,721	\$511,224	\$457,212	\$481,220
City Attorney (750)	\$1,591,477	\$1,439,111	\$1,560,651	\$1,563,073	\$1,612,736
Information Technology (760)	\$2,479,376	\$2,410,170	\$2,351,581	\$2,165,547	\$1,741,000
Budget and Finance (770)	\$2,864,454	\$2,766,888	\$2,744,102	\$2,507,211	\$2,469,227
Equal Opportunity (780)	\$523,719	\$496,673	\$527,196	\$548,865	\$553,316
Public Works (800)	\$9,654,524	\$8,519,443	\$9,692,934	\$9,553,783	\$9,874,945
Police (810)	\$29,404,118	\$29,546,501	\$29,601,368	\$31,298,460	\$31,871,593
Fire/Rescue (820)	\$13,850,801	\$13,665,286	\$14,288,000	\$15,088,578	\$15,099,757
Combined Communications Center (830)	\$3,610,840	\$3,553,975	\$3,794,490	\$3,908,325	\$4,025,574
General Services (840)	\$2,149,296	\$2,137,915	\$2,356,397	\$1,959,593	\$2,014,543
Parks, Recreation and Cultural Affairs (850)	\$7,450,924	\$7,481,203	\$7,631,155	\$6,849,296	\$6,968,836
Human Resources (900)	\$1,414,833	\$1,361,427	\$1,455,317	\$1,244,410	\$1,263,327
Risk Management (920)	\$5,524	\$4,487	\$5,294	\$5,590	\$5,814
Communications (960)	\$407,864	\$370,044	\$427,105	\$373,910	\$373,964
Non-Departmental Expenditures (990)	\$16,935,124	\$16,721,346	\$17,849,233	\$19,291,352	\$19,668,584
TOTAL GENERAL FUND USES	\$98,213,726	\$96,129,693	\$99,918,554	\$101,660,582	\$102,779,500

General Fund

Contingencies and Transfers
Financial Plan for FY 2011 & FY 2012
With Comparative Data for Prior Two Years

	FY 2009 ADOPTED	FY 2009 ACTUAL	FY 2010 ADOPTED	FY 2011 ADOPTED	FY 2012 PROPOSED
CONTINGENCY ACCOUNTS:					
Commission Contingency	\$25,000	\$15,800	\$0	\$0	\$0
City Manager Contingency	\$25,000	\$21,940	\$25,000	\$20,000	\$20,000
Outside Agency Contingency	\$20,000	\$0	\$0	\$0	\$0
Trans-Retiree Cola	\$0	\$1,504	\$0	\$0	\$0
Contract Issues	\$100,000	\$0	\$50,000	\$50,000	\$50,000
Personal Services Adjustment	\$75,000	\$0	\$50,000	\$50,000	\$100,000
Allowance for One-Time Items	\$248,235	\$0	\$0	\$100,000	\$0
Allowance for General Fund Reserve	\$0	\$0	\$0	\$250,000	\$0
TOTAL CONTINGENCIES	\$493,235	\$39,244	\$125,000	\$470,000	\$170,000
TRANSFER TO OTHER FUNDS:					
Ironwood Golf Course	\$360,000	\$360,000	\$1,460,000	\$862,975	\$862,975
Greenspace Acquisition	\$0	\$425,000	\$0	\$0	\$425,000
Fleet Fund	\$0	\$63,289	\$0	\$0	\$0
Regional Transit System	\$7,858	\$7,858	\$100,285	\$100,785	\$101,285
Tax Increment 5th Ave	\$152,348	\$152,155	\$210,131	\$187,003	\$177,895
Tax Increment College Park/Univ. Heights	\$992,549	\$986,800	\$1,129,062	\$998,845	\$941,274
Tax Increment Downtown	\$480,718	\$471,391	\$609,744	\$544,489	\$515,518
Tax Increment Eastside	\$213,080	\$208,693	\$242,483	\$217,758	\$202,109
General Capital Projects	\$765,000	\$383,690	\$854,895	\$1,232,767	\$1,608,412
Solid Waste Collections Fund	\$6,400	\$6,400	\$6,400	\$6,400	\$6,400
Fl Bldg Code Enforcement Enterprise Fund	\$0	\$0	\$0	\$50,000	\$50,000
Water/wastewater Surcharge Infrastructure	\$111,910	\$231,426	\$114,148	\$182,936	\$201,233
CDBG (102)	\$25,000	\$0	\$0	\$0	\$0
Misc. Grants Fund (115)	\$126,318	\$333,374	\$185,376	\$246,160	\$0
Misc. Special Revenue Fund (123)	\$200,000	\$239,754	\$503,513	\$200,000	\$200,000
FFGFC Bond of 1996	\$463,000	\$463,000	\$8,104	\$0	\$0
FFGFC Bond of 1998	\$797,794	\$798,294	\$797,646	\$794,108	\$794,108
FFGFC Bond of 2002	\$774,522	\$784,522	\$777,916	\$775,385	\$776,465
POB-Series 2003A	\$400,675	\$400,675	\$439,471	\$492,713	\$463,537
POB-Series 2003B	\$2,933,921	\$2,933,921	\$3,093,921	\$3,263,920	\$3,438,920
FFGFC Bond of 2005	\$395,339	\$402,084	\$393,797	\$391,921	\$394,734
FFGFC Bond of 2007	\$115,805	\$117,805	\$113,605	\$116,405	\$114,005
FFGFC 2005 Capital Projects Fund	\$0	\$6,000	\$0	\$0	\$0
OPEB Obligation Bond-Series 2005	\$1,922,691	\$1,922,691	\$2,011,163	\$2,119,872	\$2,129,097
CIP Bond-Series 2006	\$1,724,869	\$1,724,869	\$1,725,869	\$1,725,468	\$1,728,668
Debt Service-Fy 2010 Debt Issue	\$0	\$0	\$69,103	\$222,515	\$221,888
CIRB of 2010	\$0	\$0	\$0	\$198,695	\$198,695
TOTAL TRANSFERS	\$12,969,797	\$13,423,691	\$14,846,632	\$14,931,120	\$15,552,218

General Fund

**Non-Departmental (Agency #990) Expenditures
Financial Plan for FY 2011 & FY 2012
With Comparative Data for Prior Two Years**

ACCOUNT NAMES:	FY 2009 ADOPTED	FY 2009 ACTUAL	FY 2010 ADOPTED	FY 2011 ADOPTED	FY 2012 PROPOSED
Motor Pool	\$110,299	\$74,160	\$86,254	\$64,632	\$65,883
Unemployment Compensation State	\$43,000	\$24,285	\$43,000	\$50,000	\$50,000
Allowance Annexation Reserve	\$21,835	\$12,764	\$17,920	\$17,920	\$17,920
GIS Upgrade	\$13,000	\$13,000	\$13,000	\$13,000	\$13,000
Elections	\$102,000	\$7,743	\$202,000	\$212,100	\$222,705
Fee Study-General	\$0	\$105,420	\$0	\$0	\$0
Allowance for Boards & Committees	\$21,765	\$0	\$21,765	\$21,765	\$21,765
Uncollectible Receivables	\$35,000	\$591,471	\$35,000	\$35,000	\$35,000
County Street Lights	\$1,122,850	\$964,702	\$1,076,860	\$1,122,627	\$1,156,305
Early Learning Coalition	\$45,600	\$42,559	\$45,600	\$45,600	\$45,600
Stop the Violence Contribution	\$0	\$0	\$2,500	\$2,500	\$2,500
Fire Services Assessment Agreement	\$0	\$0	\$0	\$512,088	\$537,688
Koppers Site Consulting Contract	\$0	\$0	\$25,000	\$25,000	\$25,000
Koppers Site Legal Expense	\$0	\$0	\$40,000	\$40,000	\$40,000
Culture Study	\$0	\$0	\$15,000	\$0	\$0
Community Grant Program	\$0	\$0	\$0	\$125,000	\$125,000
Eastside Tax Increment Expansion Study	\$0	\$0	\$0	\$15,000	\$0
Transfer to Other Funds	\$12,969,797	\$13,423,691	\$14,846,632	\$14,931,120	\$15,552,218
Contingency	\$493,235	\$39,244	\$125,000	\$470,000	\$170,000
Voluntary Separation Savings	\$0	\$0	(\$339,634)	\$0	\$0
Property Insurance Premium	\$603,479	\$586,462	\$630,635	\$650,000	\$650,000
Casualty Insurance Premium	\$765,264	\$667,805	\$799,701	\$800,000	\$800,000
Lobbyist Contract	\$163,000	\$163,840	\$163,000	\$138,000	\$138,000
Greenspace Acquisition	\$425,000	\$4,200	\$0	\$0	\$0
TOTALS	\$16,935,124	\$16,721,346	\$17,849,233	\$19,291,352	\$19,668,584

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