



# FY12 Final Budget in Brief

City of Gainesville, Florida





October 11, 2011

Honorable Mayor and City Commissioners:

On behalf of all General Government employees I respectfully submit the adopted FY12 budget. 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 were not 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 FY13 through FY15 revenue and expenditure projections. As you can see, the changes from the FY11/FY12 plan approved last summer result in a balanced budget for FY12, with forecast deficits of \$1.8 million in FY13 growing to just under \$5.4 million in FY15.

<b>GENERAL FUND FIVE YEAR FORECAST</b>					
	<b>FY11</b>	<b>FY12</b>	<b>Forecast</b>		
	<b>Adopted</b>	<b>Adopted</b>	<b>FY13</b>	<b>FY14</b>	<b>FY15</b>
<b>Revenues</b>	<b>102,791,506</b>	<b>103,074,320</b>	<b>105,668,504</b>	<b>109,026,132</b>	<b>112,063,474</b>
<b>Expenditures</b>	<b>101,660,582</b>	<b>103,074,320</b>	<b>107,503,250</b>	<b>112,677,106</b>	<b>117,448,803</b>
<b>Net Surplus/(Deficit)</b>	<b>1,130,924</b>	<b>-</b>	<b>(1,834,746)</b>	<b>(3,650,974)</b>	<b>(5,385,329)</b>

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.

<b>CITY CONTRIBUTIONS TO DEFINED BENEFIT PLANS</b>						
<b>@ 8.5% Earnings Return Assumption</b>						
		<b>General Plan</b>		<b>Consolidated Plan</b>		<b>Total Contributions</b>
		<b>Rate</b>	<b>\$</b>	<b>Rate</b>	<b>\$</b>	
<b>ACTUAL</b>	<b>FY06</b>	<b>3.51%</b>	<b>2,489,336</b>	<b>7.00%</b>	<b>1,555,941</b>	<b>4,045,277</b>
	<b>FY07</b>	<b>3.51%</b>	<b>2,648,008</b>	<b>6.13%</b>	<b>1,401,953</b>	<b>4,049,961</b>
	<b>FY08</b>	<b>4.00%</b>	<b>3,173,929</b>	<b>5.85%</b>	<b>1,415,225</b>	<b>4,589,154</b>
	<b>FY09</b>	<b>3.97%</b>	<b>3,279,364</b>	<b>5.15%</b>	<b>1,322,191</b>	<b>4,601,555</b>
	<b>FY10</b>	<b>5.48%</b>	<b>4,431,480</b>	<b>6.10%</b>	<b>1,606,360</b>	<b>6,037,840</b>
<b>PROJECTED</b>	<b>FY11</b>	<b>11.14%</b>	<b>9,873,340</b>	<b>9.08%</b>	<b>2,500,000</b>	<b>12,373,340</b>
	<b>FY12</b>	<b>10.82%</b>	<b>9,204,247</b>	<b>11.77%</b>	<b>2,815,861</b>	<b>12,020,108</b>
	<b>FY13</b>	<b>11.52%</b>	<b>11,149,039</b>	<b>13.10%</b>	<b>3,500,000</b>	<b>14,649,039</b>
	<b>FY14</b>	<b>13.35%</b>	<b>13,497,002</b>	<b>14.80%</b>	<b>3,900,000</b>	<b>17,397,002</b>
	<b>FY15</b>	<b>13.85%</b>	<b>14,638,010</b>	<b>15.90%</b>	<b>4,300,000</b>	<b>18,938,010</b>

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 revenues and expenditures 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 final adopted FY12 revenue with the FY12 plan approved by the City Commission during last year’s budget sessions.

TOTAL REVENUES				
	FY11 Budget	FY11 Projection	FY12 Plan	FY12 Adopted
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	22,214,537
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
<b>Total revenues</b>	<b>102,791,506</b>	<b>102,054,090</b>	<b>104,214,018</b>	<b>103,074,320</b>
<b>Difference from Plan</b>				<b>(1,139,698)</b>

#### 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.

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

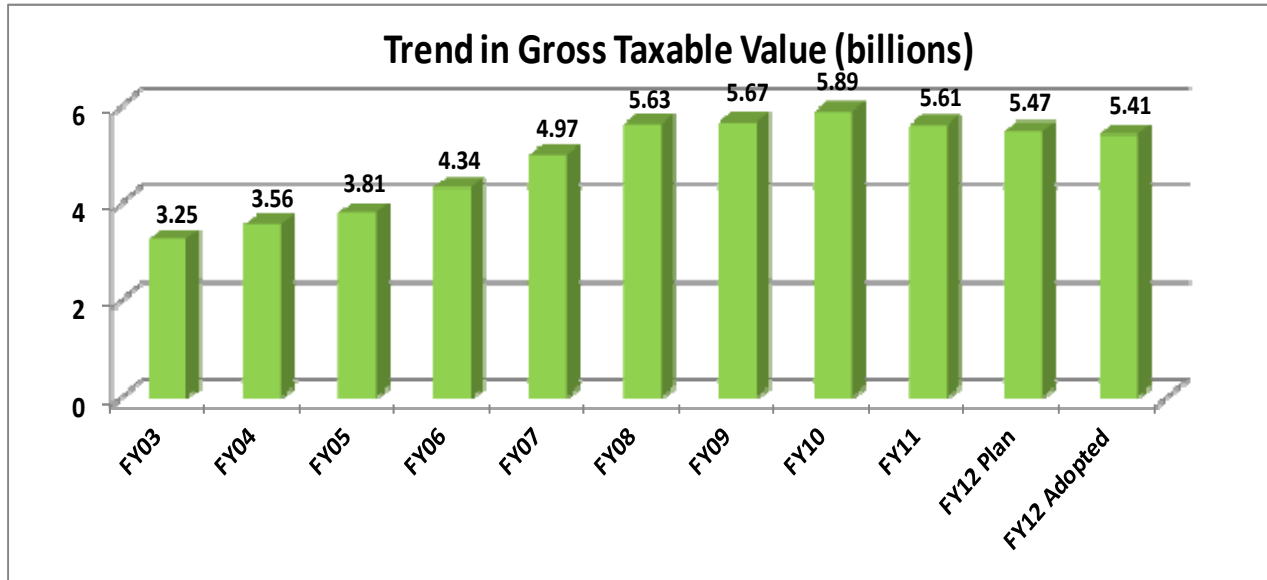
Because the four year agreement is a fixed budgeted amount, there is no difference between the FY12 Plan and FY12 adopted budget utility transfer revenue figures.

**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 June 28, 2011 estimates from the Alachua County Property Appraiser, the taxable base will decline by 3.6% in FY12 to \$5.41 billion. This will result in a reduction in the FY12 property tax revenue budget of just under \$420,000 when compared to the FY11 projection and just over \$200,000 when compared to the FY12 Plan.

This projected property tax revenue is based on the current millage rate of 4.2544, which was maintained at its current level in the FY12 adopted budget.

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 8% from the high point of \$5.89 billion in FY10 to the FY12 estimate received from the Property Appraiser June 28.

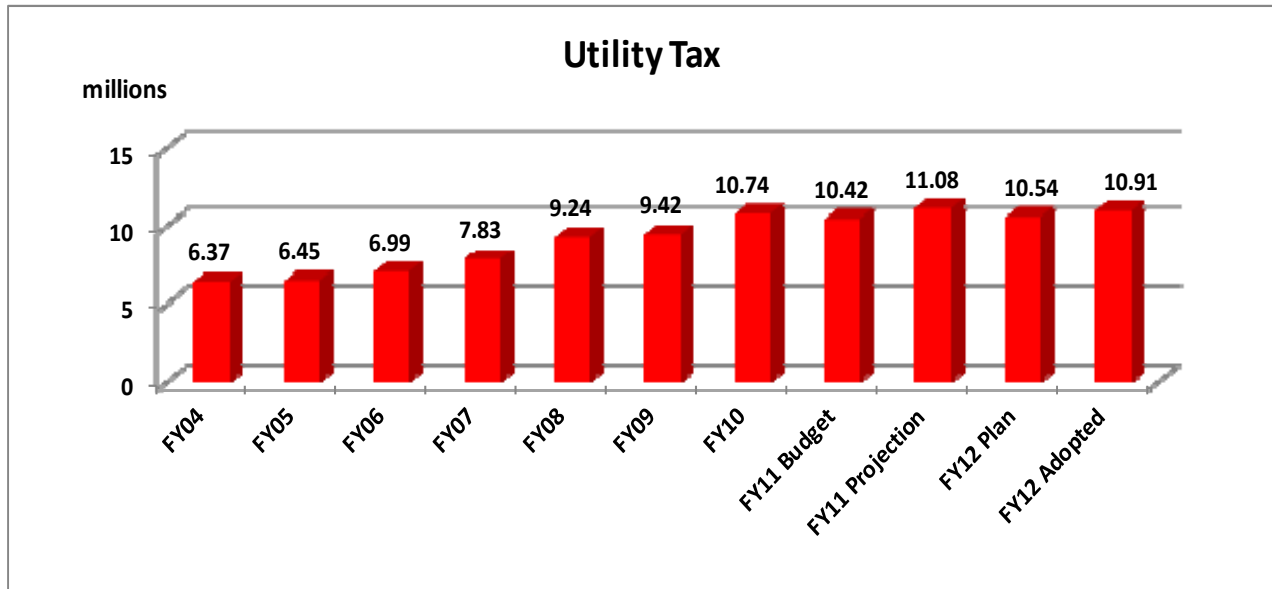


Gainesville continues to have one of the lowest ratios of taxable to total property value of all Florida cities. The table below outlines the trend in this ratio over the past ten years.

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 budget by 3% or \$316,000.

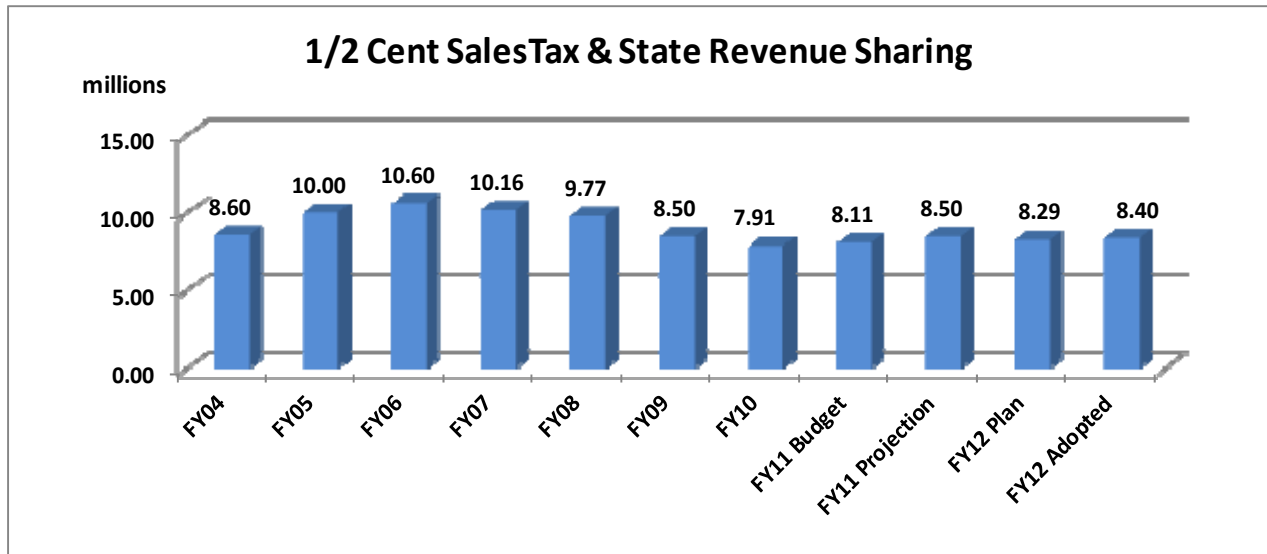


## Intergovernmental Revenues: Half Cent Sales Tax and State Revenue Sharing

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.

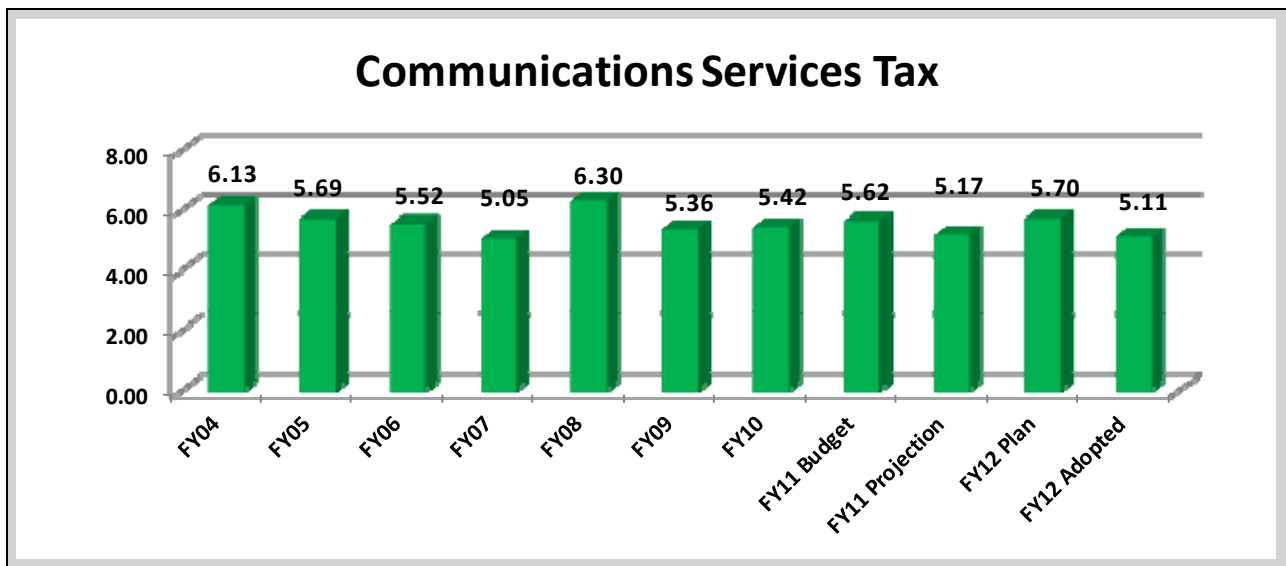
However, the newly-released 2010 census figures place Gainesville's population at 124,354. This figure is 6,691 or 5.1% less than the previously utilized number by the University of Florida's Bureau of Economic and Business Research, and will result in a loss in state shared intergovernmental revenues of approximately \$246,000. Therefore, the net increase in the FY12 budget 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, the 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, which maintained it at its current level of \$78 per factored fire protection unit for the FY12 budget.

## **EXPENDITURES**

The following chart outlines projected FY11 expenditures versus the FY11 adopted budget, and the final adopted FY12 expenditure budget against the FY12 Plan approved by the City Commission last year as part of the biennial budget process. This chart includes the increment requests approved by the City Commission (detailed on the following page).

<b>TOTAL EXPENDITURES</b>				
	<b>FY11 Budget</b>	<b>FY11 Projection</b>	<b>FY12 Plan</b>	<b>FY12 Adopted</b>
<b>Personal services</b>	<b>61,765,883</b>	<b>60,371,754</b>	<b>63,907,556</b>	<b>60,845,386</b>
<b>Operating expenditures</b>	<b>24,262,661</b>	<b>22,977,520</b>	<b>24,673,641</b>	<b>26,270,356</b>
<b>Debt service</b>	<b>10,216,527</b>	<b>9,960,081</b>	<b>10,488,732</b>	<b>10,488,732</b>
<b>Non operating &amp; capital</b>	<b>5,415,511</b>	<b>6,068,784</b>	<b>5,144,089</b>	<b>5,469,846</b>
<b>Total expenditures</b>	<b>101,660,582</b>	<b>99,378,139</b>	<b>104,214,018</b>	<b>103,074,320</b>
<b>Difference from Plan</b>				<b>(1,139,698)</b>

As the chart displays, FY12 General Fund expenditures are budgeted at approximately \$1.1 million less than the amount projected in the FY12 Plan. This expenditure variance is generated primarily by:

- 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.
- An offsetting set of increments approved by the City Commission, totaling just under \$200,000.

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, these savings are being used to fund capital projects and this change is reflected in the expenditures table above from personal services expenditures to capital project costs.

## APPROVED INCREMENTS

The City Commission approved the following increments for inclusion in the FY12 adopted budget:

- \$40,000 in one-time funding 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, for FY12 only. Currently the General Fund provides \$45,600 in funding for the program; the request for FY12 is \$65,000.
- \$15,000 in one-time funding for the Florida Community Design Center. Funding for this purpose in the amount of \$11,750 was eliminated during the FY09 budget process.
- \$5,200 to cost share with the County to provide two beds for medically vulnerable homeless individuals needing temporary recuperation. This is a pilot program for FY12 only unless approved in future budget years as a recurring program.
- \$84,089 in one-time funding to enhance the City’s website in order to provide additional outreach and improved access to citizens.
- \$10,000 in one-time funding to HIPPY to assist in offsetting other revenue cuts to the program which provides early childhood education assistance to low-income parents.
- \$20,857 in operating expenditures to add two additional officers to GPD as a new foot patrol for the Downtown hospitality area. Additional costs are being paid from the COPS grant and Federal Forfeiture funds.

The City Commission approved all of the above increments on a one-time only funding basis, except for the Downtown foot patrol, which will be recurring.

It should also be noted that the adopted recurring increment request affects the projected FY13 – FY15 deficits as demonstrated in the table below.

FY11 - FY15 NET SURPLUS/DEFICIT					
	FY11	FY12	Forecast		
	Budget	Adopted	FY13	FY14	FY15
<b>Revenues</b>	102,791,506	103,074,320	105,668,504	109,026,132	112,063,474
<b>Expenditures (excluding increments)</b>	101,660,582	102,879,774	107,468,492	112,526,908	117,293,991
<b>Net Surplus/Deficit (before increments)</b>	1,130,924	194,546	(1,799,988)	(3,500,776)	(5,230,517)
<b>Requested Increments:</b>					
Equal Opportunity Temporary staff	-	40,000	-	-	-
Early Learning Coalition	-	19,400	-	-	-
Florida Community Design Center	-	15,000	-	-	-
Homeless Respite Program	-	5,200	-	-	-
Website Design Update	-	84,089	-	-	-
HIPPY	-	10,000	-	-	-
GPD Downtown Foot Patrol	-	20,857	34,758	150,198	154,812
<b>Net Surplus/Deficit</b>	1,130,924	-	(1,834,746)	(3,650,974)	(5,385,329)

## OTHER FUNDS

### Regional Transit System

The only fund outside the General Fund which has significant changes between the FY12 Plan and the FY12 adopted 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	\$
<b><u>University of Florida</u></b>		
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
<b>Total UF</b>	<b>10.5</b>	<b>641,990</b>
<b>Additional revenue 10,593 hrs @ \$61/hr</b>		<b>646,173</b>
<b><u>Santa Fe College</u></b>		
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
<b>Total Santa Fe</b>	<b>15.0</b>	<b>1,092,908</b>
<b>Additional revenue 17,923 hrs @ \$61/hr</b>		<b>1,093,303</b>

## 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 2<sup>nd</sup> 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
<b>Total</b>	<b>20,376,189</b>	<b>14,886,355</b>	<b>9,611,992</b>	<b>5,163,810</b>	<b>25,863,810</b>	<b>75,902,156</b>

### 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 budget.

Respectfully submitted,



Russ Blackburn

City Manager



**ALL FUNDS**  
**Financial Plan for Fiscal Year 2012**

	<b>Governmental Funds</b>		
	General	Special Revenue	Capital Projects
<b>SOURCES OF FUNDS:</b>			
Revenue	\$61,466,457	\$12,592,329	\$3,036,139
Utility Transfer	\$36,222,989	\$0	\$0
Transfers From Other Funds	\$5,384,874	\$3,885,977	\$2,343,962
Appropriation from Fund Balance	\$0	\$0	\$0
<b>Total Sources</b>	<b>\$103,074,320</b>	<b>\$16,478,306</b>	<b>\$5,380,100</b>
<b>USES OF FUNDS:</b>			
Expenditures	\$87,514,357	\$9,949,026	\$6,233,962
Debt Service	\$0	\$0	\$0
Transfer to Other Funds	\$15,559,963	\$6,546,757	\$876,355
<b>Total Uses</b>	<b>\$103,074,320</b>	<b>\$16,495,783</b>	<b>\$7,110,317</b>
<b>EXCESS (DEFICIT) OF SOURCES OVER USES</b>			
	<b>\$0</b>	<b>(\$17,477)</b>	<b>(\$1,730,216)</b>
Adjustment to Depreciation	\$0	\$0	\$0
<b>ESTIMATED FUND BALANCES:</b>			
October 1	\$16,447,586	\$23,608,737	\$52,242,877
September 30	<b>\$16,447,586</b>	<b>\$23,591,260</b>	<b>\$50,512,660</b>

**ALL FUNDS (Continued)**  
**Financial Plan for Fiscal Year 2012**

Debt Service	Proprietary Funds	Fiduciary Funds	COMBINED TOTALS
\$4,677,568	\$77,935,830	\$64,859,118	\$224,567,440
\$0	\$0	\$0	\$36,222,989
\$12,334,731	\$1,460,660	\$1,260,000	\$26,670,204
\$0	\$0	\$0	\$0
<b>\$17,012,299</b>	<b>\$79,396,490</b>	<b>\$66,119,118</b>	<b>\$287,460,633</b>
\$0	\$80,774,402	\$44,811,895	\$229,283,642
\$16,989,974	\$0	\$0	\$16,989,974
\$0	\$2,491,376	\$20,551	\$25,495,002
<b>\$16,989,974</b>	<b>\$83,265,778</b>	<b>\$44,832,446</b>	<b>\$271,768,618</b>
<b>\$22,325</b>	<b>(\$3,869,288)</b>	<b>\$21,286,672</b>	<b>\$15,692,016</b>
\$0	\$0	\$0	\$0
\$554,361	\$68,683,899	\$477,689,990	\$639,227,449
<b>\$576,686</b>	<b>\$64,814,611</b>	<b>\$498,976,662</b>	<b>\$654,919,464</b>

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 ADOPTED
<b>SOURCES OF FUNDS:</b>					
Revenues:					
Taxes	\$42,037,388	\$41,074,099	\$43,884,869	\$42,498,818	\$41,525,642
Licenses and Permits	\$703,017	\$802,972	\$790,098	\$784,536	\$777,146
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
	<b>\$63,850,507</b>	<b>\$61,518,178</b>	<b>\$64,572,892</b>	<b>\$62,315,317</b>	<b>\$61,466,457</b>
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
	<b>\$34,363,219</b>	<b>\$34,590,456</b>	<b>\$35,345,662</b>	<b>\$40,476,189</b>	<b>\$41,607,863</b>
<b>TOTAL SOURCES</b>	<b>\$98,213,726</b>	<b>\$96,108,634</b>	<b>\$99,918,554</b>	<b>\$102,791,506</b>	<b>\$103,074,320</b>
<b>USES OF FUNDS:</b>					
Expenditures:					
Expenses	\$85,243,929	\$82,706,002	\$85,071,922	\$86,729,462	\$87,514,357
Transfers	\$12,969,797	\$13,423,691	\$14,846,632	\$14,931,120	\$15,559,963
	<b>\$98,213,726</b>	<b>\$96,129,693</b>	<b>\$99,918,554</b>	<b>\$101,660,582</b>	<b>\$103,074,320</b>
<b>TOTAL USES</b>	<b>\$98,213,726</b>	<b>\$96,129,693</b>	<b>\$99,918,554</b>	<b>\$101,660,582</b>	<b>\$103,074,320</b>
<b>EXCESS (DEFICIT) OF SOURCES OVER USES</b>	<b>\$0</b>	<b>(\$21,059)</b>	<b>\$0</b>	<b>\$1,130,924</b>	<b>\$0</b>
<b>FUND BALANCES:</b>					
October 1	\$14,427,811	\$14,427,811	\$14,406,752	\$15,316,662	\$16,447,586
September 30	<b>\$14,427,811</b>	<b>\$14,406,752</b>	<b>\$15,316,662</b>	<b>\$16,447,586</b>	<b>\$16,447,586</b>

The reported September 30 fund balance for FY2010 is the based on actual revenues and appropriations. The rest of the FY2010 column represents adopted budget.

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

	<b>FY 2009 ADOPTED</b>	<b>FY 2009 ACTUAL</b>	<b>FY 2010 ADOPTED</b>	<b>FY 2011 ADOPTED</b>	<b>FY 2012 ADOPTED</b>
<b>TAXES:</b>					
Real Property, Net	\$23,415,036	\$23,205,086	\$25,015,326	\$22,988,042	\$22,214,537
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
Business Tax	\$939,397	\$942,062	\$1,032,537	\$1,008,797	\$923,230
Simplified Communications Service Tax	\$5,720,744	\$5,357,125	\$5,640,306	\$5,619,442	\$5,115,237
<b>TOTAL TAXES</b>	<b>\$42,037,388</b>	<b>\$41,074,099</b>	<b>\$43,884,869</b>	<b>\$42,498,818</b>	<b>\$41,525,642</b>
<b>LICENSES AND PERMITS:</b>					
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
<b>TOTAL LICENSES &amp; PERMITS</b>	<b>\$703,017</b>	<b>\$802,972</b>	<b>\$790,098</b>	<b>\$784,536</b>	<b>\$777,146</b>
<b>INTERGOVERNMENTAL REVENUES:</b>					
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
<b>TOTAL INTERGOV'TAL REVENUES</b>	<b>\$10,918,706</b>	<b>\$9,389,852</b>	<b>\$9,296,923</b>	<b>\$9,043,245</b>	<b>\$9,374,129</b>



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

	<b>FY 2009 ADOPTED</b>	<b>FY 2009 ACTUAL</b>	<b>FY 2010 ADOPTED</b>	<b>FY 2011 ADOPTED</b>	<b>FY 2012 ADOPTED</b>
<b>CHARGES FOR SERVICES:</b>					
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
<b>TOTAL CHARGES FOR SERVICES</b>	<b>\$7,730,548</b>	<b>\$7,491,078</b>	<b>\$7,486,882</b>	<b>\$7,720,008</b>	<b>\$7,773,395</b>
<b>FINES &amp; FORFEITURES:</b>					
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
<b>TOTAL FINES &amp; FORFEITURES</b>	<b>\$1,483,694</b>	<b>\$1,493,287</b>	<b>\$2,068,173</b>	<b>\$1,459,127</b>	<b>\$1,353,949</b>

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

	<b>FY 2009 ADOPTED</b>	<b>FY 2009 ACTUAL</b>	<b>FY 2010 ADOPTED</b>	<b>FY 2011 ADOPTED</b>	<b>FY 2012 ADOPTED</b>
<b>MISCELLANEOUS REVENUES:</b>					
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
<b>TOTAL MISCELLANEOUS REVENUES</b>	<b>\$977,154</b>	<b>\$1,266,890</b>	<b>\$1,045,947</b>	<b>\$809,583</b>	<b>\$662,196</b>
<b>TOTAL REVENUES</b>	<b>\$63,850,507</b>	<b>\$61,518,178</b>	<b>\$64,572,892</b>	<b>\$62,315,317</b>	<b>\$61,466,457</b>
<b>TRANSFERS FROM OTHER FUNDS:</b>					
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
<b>TOTAL TRANSFERS</b>	<b>\$34,049,004</b>	<b>\$34,590,456</b>	<b>\$35,345,662</b>	<b>\$40,476,189</b>	<b>\$41,607,863</b>
<b>Appropriation from Fund Balance</b>	<b>\$314,215</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>TOTAL SOURCES</b>	<b>\$98,213,726</b>	<b>\$96,108,634</b>	<b>\$99,918,554</b>	<b>\$102,791,506</b>	<b>\$103,074,320</b>

**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 &amp; NUMBERS</u>	<b>FY 2009 ADOPTED</b>	<b>FY 2009 ACTUAL</b>	<b>FY 2010 ADOPTED</b>	<b>FY 2011 ADOPTED</b>	<b>FY 2012 ADOPTED</b>
Neighborhood Improvements (620)	\$1,379,885	\$1,245,987	\$1,321,329	\$1,138,812	\$1,175,669
Planning and Development Services (660)	\$246,347	\$258,466	\$246,932	\$388,889	\$1,430,695
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	\$394,967
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	\$622,478
City Manager (730)	\$869,438	\$809,777	\$820,855	\$754,099	\$764,756
City Auditor (740)	\$515,298	\$519,721	\$511,224	\$457,212	\$482,795
City Attorney (750)	\$1,591,477	\$1,439,111	\$1,560,651	\$1,563,073	\$1,618,937
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	\$2,478,196
Equal Opportunity (780)	\$523,719	\$496,673	\$527,196	\$548,865	\$594,702
Public Works (800)	\$9,654,524	\$8,519,443	\$9,692,934	\$9,553,783	\$9,893,896
Police (810)	\$29,404,118	\$29,546,501	\$29,601,368	\$31,298,460	\$31,907,430
Fire/Rescue (820)	\$13,850,801	\$13,665,286	\$14,288,000	\$15,088,578	\$15,102,202
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	\$2,018,791
Parks, Recreation and Cultural Affairs (850)	\$7,450,924	\$7,481,203	\$7,631,155	\$6,849,296	\$6,983,254
Human Resources (900)	\$1,414,833	\$1,361,427	\$1,455,317	\$1,244,410	\$1,267,419
Risk Management (920)	\$5,524	\$4,487	\$5,294	\$5,590	\$5,838
Communications (960)	\$407,864	\$370,044	\$427,105	\$373,910	\$375,185
Non-Departmental Expenditures (990)	\$16,935,124	\$16,721,346	\$17,849,233	\$19,291,352	\$19,810,018
<b>TOTAL GENERAL FUND USES</b>	<b>\$98,213,726</b>	<b>\$96,129,693</b>	<b>\$99,918,554</b>	<b>\$101,660,582</b>	<b>\$103,074,320</b>

General Fund

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

	<b>FY 2009 ADOPTED</b>	<b>FY 2009 ACTUAL</b>	<b>FY 2010 ADOPTED</b>	<b>FY 2011 ADOPTED</b>	<b>FY 2012 ADOPTED</b>
<b>CONTINGENCY ACCOUNTS:</b>					
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
<b>TOTAL CONTINGENCIES</b>	<b>\$493,235</b>	<b>\$39,244</b>	<b>\$125,000</b>	<b>\$470,000</b>	<b>\$170,000</b>
<b>TRANSFER TO OTHER FUNDS:</b>					
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	\$178,088
Tax Increment College Park/Univ. Heights	\$992,549	\$986,800	\$1,129,062	\$998,845	\$925,800
Tax Increment Downtown	\$480,718	\$471,391	\$609,744	\$544,489	\$542,636
Tax Increment Eastside	\$213,080	\$208,693	\$242,483	\$217,758	\$198,017
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
<b>TOTAL TRANSFERS</b>	<b>\$12,969,797</b>	<b>\$13,423,691</b>	<b>\$14,846,632</b>	<b>\$14,931,120</b>	<b>\$15,559,963</b>



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 ADOPTED
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	\$65,000
Stop the Violence Contribution	\$0	\$0	\$2,500	\$2,500	\$2,500
Fire Services Assistance 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	\$15,559,963
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
Florida Community Design Center	\$0	\$0	\$0	\$0	\$15,000
Homeless Respite Program	\$0	\$0	\$0	\$0	\$5,200
Website Design Update	\$0	\$0	\$0	\$0	\$84,089
Home Instruction Parents Preschool (HIPPY)	\$0	\$0	\$0	\$0	\$10,000
<b>TOTALS</b>	<b>\$16,935,124</b>	<b>\$16,721,346</b>	<b>\$17,849,233</b>	<b>\$19,291,352</b>	<b>\$19,810,018</b>