



City of Gainesville

Strategy, Planning and Innovation
Department

To: Cynthia W. Curry, Interim City Manager

Via: Roberta Griffith, Executive Chief of Staff

From: Karen Fiore, Budget Manager

Date: February 17, 2022

Re: For Mayor and City Commission: Third Amendment to the FY 2022 General Government Financial and Operating Plan

The General Government Financial and Operating Plan Budget which includes budgets for the General Fund, Special Revenue Funds, Debt Service Funds, Capital Projects Funds, Proprietary Funds, and Fiduciary Funds for Fiscal Year 2022 was adopted by the Mayor and City Commission on September 23, 2021, through Resolution No. 210430.

The First Amendment to the FY 2022 General Government Financial and Operating Plan Budget was adopted by the Mayor and City Commission on October 21, 2021 through Resolution No. 210483.

The Second Amendment to the FY 2022 General Government Financial and Operating Plan Budget was adopted by Mayor and City Commission on December 02, 2021 through Resolution No. 210565.

Section 166.241, Florida Statutes, requires that a municipality's budget amendment must be adopted in the same manner as its original budget. Examples of recommended actions within the budget amendment are:

- Transfers between funds;
- Transfers between capital and operating budgets;
- Transfers between capital projects;
- Acceptance and appropriation of grant funding;
- Amendment to staffing level;
- Appropriation from fund balance; and
- Appropriation for modified revenue and related expenditures.

Staff recommends the City Commission amend the FY 2022 General Government Financial and Operating Plan Budget by approving the following transactions. The line item detail for the budget transactions included in this amendment are shown in Attachment A.

GENERAL FUND AMENDMENT

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.

The third budget amendment increases the General Fund revenue budget to \$150.1 million. This includes recognizing miscellaneous revenues in the amount of \$166,334. This amendment also includes appropriation of fund balance in the amount of \$149,735.

GENERAL FUND				
Revenues	FY 2022 Amended Budget (12/02/21)	FY 2021 Carried Forward	FY 2022 Recommended Amendments	FY 2022 Recommended Budget
Property Taxes	42,938,957	0	0	42,938,957
Other Taxes	20,122,515	0	0	20,122,515
Permits, Fees, Assessments	10,676,915	0	0	10,676,915
Intergovernmental	15,173,553	0	0	15,173,553
Charges For Services	15,774,471	0	0	15,774,471
Fines and Forfeitures	903,184	0	0	903,184
Miscellaneous Revenues	2,557,450	0	166,334	2,723,784
Transfers	1,574,743	0	0	1,574,743
General Fund Transfer	36,283,000	0	0	36,283,000
Use of Fund Balance	3,826,452	149,735	0	3,976,187
TOTAL REVENUES	149,831,240	149,735	166,334	150,147,309

Expenditure appropriation adjustments include:

- \$166,344- allocate budget per the interlocal agreement between Santa Fe College, Alachua County Sheriff's Office and the City of Gainesville for the repair of the Kirkpatrick Center institute of Public Safety (IPS) Driving Range (Agenda No. 210604)
- \$150,185 - transfer contingency budget from Non-Departmental to:
 - \$45,000-Fire Rescue- prepayment of tuition per agreement between, IAFF, Local 2157 and the City of Gainesville (Agenda No. 210785)
 - \$39,600- Arts in Public Places Trust fund- consulting fees paid in error using the Trust fund instead of General Fund
 - \$35,075- City Manager office - temporary city hall receptionist
 - \$30,510- Financial Services – estimated partial year budget for a new Contract Management Support position
- \$149,735- carryforward budget for financial modeling and forecasting services through Stantec Consulting Services (Agenda No. 200962)
- \$83,461- transfer personnel services budget from City Manager office to Strategy, Planning and Innovation for a Senior Budget Analyst position to specialize in capital improvement oversight

Human Resources Policy Number C6-Classification Plan, states that Charter Officers may make adjustments during the fiscal year to their budgeted personnel services. Below is a list of allowable positions added in FY 2022 by charter:

- City Manager- 3 additional positions
 - Fire Special Projects Captain- Fire Rescue, currently working on job description
 - Special Events Coordinator- Parks, Recreation & Cultural Affairs, currently working on job description
 - Contract Management Support- Financial Services, currently vacant
- City Auditor- 1 additional position
 - Assistant City Auditor

GENERAL FUND				
Expenditures	FY 2022 Amended Budget (12/02/21)	FY 2021 Carried Forward	FY 2022 Recommended Amendments	FY 2022 Recommended Budget
Budget & Finance	3,612,054	149,735	113,972	3,875,761
Capital Asset Planning & Economic Resilience	428,960	0	0	428,960
City Attorney	1,588,208	0	0	1,588,208
City Auditor	910,212	0	0	910,212
City Clerk	1,709,084	0	0	1,709,084
City Commission	488,608	0	0	488,608
City Manager	1,495,645	0	(48,386)	1,447,259
Communications & Engagement	1,239,260	0	0	1,239,260
Equity & Inclusion	1,764,663	0	0	1,764,663
Fire Rescue	19,938,867	0	45,000	19,983,867
Housing and Community Development	622,109	0	0	622,109
Human Resources	2,576,125	0	0	2,576,125
Parks, Recreation & Cultural Affairs	13,236,693	0	0	13,236,693
Police	35,652,340	0	0	35,652,340
Public Works & Facilities Management	16,840,696	0	166,334	17,007,030
Risk Management	228,562	0	0	228,562
Strategic Initiatives	1,561,533	0	0	1,561,533
Sustainable Development	4,446,035	0	0	4,446,035
Technology & Innovation	3,541,805	0	0	3,541,805
Transportation & Mobility	4,319,741	0	0	4,319,741
Non-Departmental	33,630,039	0	(110,586)	33,519,453
TOTAL EXPENDITURES	149,831,240	149,735	166,334	150,147,309

SPECIAL REVENUE FUND AMENDMENT

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. This includes grant funds such as Community Development Block Grant, trust funds such as the Arts in Public Places Trust, and other miscellaneous restricted revenues such as the State & Federal Law Enforcement Contraband Forfeiture funds. With the implementation of our new ERP system awards/grants are now reported separately from the Special Revenue budget which allow for more comprehensive reporting.

The third budget amendment for the Special Revenue fund includes new revenue appropriations of \$505,328 for various TMPA Zone agreements in the Transportation Concurrency Exception Area Fund, \$209,186 in revenue appropriation from the sale of Southern Charm Kitchen property in the Eastside Tax Increment fund, \$1,698 revenue appropriation for Fire programs in Miscellaneous Special Revenue Fund, \$248,784 in transfers in the Gainesville Community Reinvestment Area fund and Arts in Public Places Trust fund and an adjustment to the use of fund balance for various funds which include \$8.6 million in the American Rescue Plan fund. This amendment also includes carried forward appropriation and corrections by reducing the appropriations in the amount of \$2.3 million.

SPECIAL REVENUE FUND				
Revenues	FY 2022 Amended Budget (12/02/21)	FY 2021 Carried Forward	FY 2022 Recommended Amendments	FY 2022 Recommended Budget
Intergovernmental	3,991,460	0	0	3,991,460
Charges For Services	1,088,148	0	505,328	1,593,476
Fines and Forfeitures	40,000	0	0	40,000
Miscellaneous Revenues	1,276,229	0	210,882	1,487,111
Transfers	5,474,158	0	248,784	5,722,942
Use of Fund Balance	31,215,723	(2,372,415)	8,740,038	37,583,346
TOTAL REVENUES	43,085,718	(2,372,415)	9,705,032	50,418,335

FY 2021 encumbrances and/or appropriations carried forward adjustments include:

- (\$3,117,451) - Transportation Mobility Program Area projects
 - (\$2,094,746) - Zone C
 - (\$1,004,197) - Zone M
 - (\$156,000)- SW 47th Ave Roadway Connector project
 - (\$123,878) - Zone B
 - \$207,174 - Zone D
 - \$54,197 - UF Context Area
- \$750,000- American Rescue Plan programs (Resolution No. 210452)
 - \$500,000- Eviction Assistance
 - \$250,000- Utility Debt Forgiveness
- (\$4,964) – Miscellaneous Special Revenue projects
 - (\$4,964) – Affordable Housing projects

Expenditure appropriation adjustments include:

- \$8,621,483- allocate fund balance for various programs within the American Rescue Plan fund:
 - \$7,000,000- Aid to non-Profit Agencies
 - \$1,000,000- Community Resource Paramedicine Program
 - \$621,483- Violence Interruption Program
- \$2,076,742- transfer Gainesville Community Reinvestment Area operating budget and Power District Redevelopment project funding to Heartwood project within the Gainesville Community Reinvestment Area fund

- \$505,327 – for various Transportation Mobility Program Area projects
- \$209,186- transfer between Eastside Tax Increment fund to Gainesville Community Reinvestment Area fund for the Heartwood project
- \$100,000- allocate fund balance for Police Beat Show Justice and the Equipment & Supplies program in the Federal Law Enforcement Contraband fund
- \$39,600 - transfer between the General Fund and Arts in Public Places Trust to correct expenditure transactions made in prior years
- \$15,000- allocate fund balance from Gun Buy Back program to Crime Prevention Activities in the Law Enforcement Contraband fund
- \$5,253 - appropriating fund balance and additional revenues for Fire programs in the Miscellaneous Special Revenue fund

Special Revenue fund third budget amendment also includes recognizing and allocating \$14.7 million in new awards/grants and releasing funds back to fund balance in the amount of \$330,782. A detail listing of all active awards/grants are included in Attachment “A”.

GRANTS				
Revenues	FY 2022 Amended Budget (12/02/21)	FY 2021 Carried Forward	FY 2022 Recommended Amendments	FY 2022 Recommended Budget
Grants				
Intergovernmental	8,879,214	0	14,759,768	23,638,982
Transfers	239,932	0	0	239,932
Use of Fund Balance	57,320,777	0	(330,782)	56,989,995
TOTAL REVENUES	66,439,923	0	14,428,986	80,868,909

Expenditure appropriation adjustments include:

- \$14,759,768- recognize and allocate budget for the following awards/grants:
 - \$14,481,737- American Rescue Plan (ARPA)-RTS
 - \$70,500- FDOT Safe Gator grant
 - \$65,000- FDOT Smart Motorcycle and Scooter
 - \$50,000- Historical Rehabilitation of Old Mount Carmel Baptist
 - \$30,000- FDOT Occupant Protection
 - \$30,000- FDOT Distracted Driving
 - \$27,531- FDOT-Florida’s Bicycle Pedestrian Focused Initiative
 - \$5,000 – AAA Florida Traffic Safety
- (\$330,782) – release funding back to fund balance for Sediment Removal and Ditch Repair grant

DEBT SERVICE FUND AMENDMENT

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

The Debt Service fund third budget amendment includes correcting the use of fund balance in the Capital Improvement Revenue Refunding Note of 2021 to the adopted FY 2022 budget by \$13,002.

DEBT SERVICE FUND

Revenues	FY 2022 Amended Budget (12/02/21)	FY 2021 Carried Forward	FY 2022 Recommended Amendments	FY 2022 Recommended Budget
Intergovernmental	1,095,000	0	0	1,095,000
Miscellaneous Revenues	7,000	0	0	7,000
Transfers	23,533,299	0	0	23,533,299
Use of Fund Balance	13,002	0	(13,002)	0
TOTAL REVENUES	24,648,301	0	(13,002)	24,635,299

CAPITAL PROJECT FUNDS AMENDMENT

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

The third budget amendment for the Capital Project Fund includes correcting carried forward appropriations in the amount of \$27,943, releasing \$32,582 back to fund balance for closed projects and new appropriations of fund balance in the amount of \$863,363. Appropriation of fund balance will fund WSPP Northside Park and Little Hatchet Creek project. This amendment also includes a transfer in the amount of \$168,000 between Additional 5 Cents Local Option Gas Tax to General Capital Projects for Walking and Biking Safety Evaluation projects.

CAPITAL PROJECTS FUND

Revenues	FY 2022 Amended Budget (12/02/21)	FY 2021 Carried Forward	FY 2022 Recommended Amendments	FY 2022 Recommended Budget
Taxes	10,241,776	0	0	10,241,776
Charges For Services	153,000	0	0	153,000
Transfers	4,237,368	0	168,000	4,405,368
Use of Fund Balance	21,620,781	(27,943)	830,781	22,423,619
TOTAL REVENUES	36,252,925	(27,943)	998,781	37,223,763

FY 2021 encumbrances and/or appropriations carried forward adjustments include:

- \$131,772- City Website Update
- \$55,418- Website Redesign Upgrade
- \$20,726 – CoxCom Capital Grant
- \$8,016- City Pools
- (\$19,978) – Golf Cart Replacement
- (\$50,000) – ADA Curb Ramp Retrofits
- (\$173,896)- SE 4th Street

Expenditure appropriation adjustments include:

- \$655,363- transfer funds from General Capital Projects to Stormwater Management Utility for Little Hatchet Creek project- Public Works
- \$168,000 – transfer from Additional 5 Cents Local Option Gas Tax to General Capital Projects for Walking and Biking Safety Evaluation project- Transportation & Mobility

- \$65,000- transfer funds between WSPP Contingency to WSPP Tom Petty Park Tennis Court Improvement project- Parks, Recreation & Cultural Affairs
- \$40,000- WSPP Northside Park final expenses- Parks, Recreation & Cultural Affairs
- \$32,582 – Close out completed projects
 - \$25,015 – New Fire Ladder Nine project- Fire Rescue
 - \$7,566- Depot Park-Recreation project – Parks, Recreation & Cultural Affairs

PROPRIETARY FUNDS AMENDMENT

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

- 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
- 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.

The City Proprietary Funds are comprised of the following:

- Enterprise: Building Code Enforcement, Regional Transit System, Solid Waste Collection and Stormwater Management
- Internal Service: Employee's Health and Accidental Benefits, Fleet Management & Replacement and General Insurance

The third budget amendment includes closing out old projects and returning funds back to fund balance in the amount of \$1.8 million, correcting the use of fund balance in the amount of \$1.3 million, and the correction of carried forward appropriations for a total of \$230,000. This amendment also includes a transfer of \$330,782 from the Sediment Removal and Ditch Repair grant to Stormwater Management Utility returning the funds back to its original source and a transfer in the amount of \$655,363 from General Capital Projects to Stormwater Management Utility for Hatchet Creek project.

ENTERPRISE				
Revenues	FY 2022 Amended Budget (12/02/21)	FY 2021 Carried Forward	FY 2022 Recommended Amendments	FY 2022 Recommended Budget
Taxes	3,600,228	0	0	3,600,228
Licenses and Permits	3,183,398	0	0	3,183,398
Intergovernmental	10,431,458	0	(793,577)	9,637,881
Charges For Services	34,629,263	0	512,828	35,142,091
Miscellaneous Revenues	418,374	0	280,746	699,120
Transfers	1,260,958	0	986,145	2,247,103
Use of Fund Balance	6,914,039	0	(2,146,350)	4,767,689
TOTAL REVENUES	60,437,718	0	(1,160,208)	59,277,510
INTERNAL SERVICE				
Revenues	FY 2022 Amended Budget (12/02/21)	FY 2021 Carried Forward	FY 2022 Recommended Amendments	FY 2022 Recommended Budget
Intergovernmental	11,440,768	0	0	11,440,768
Charges For Services	4,131,631	0	0	4,131,631
Miscellaneous Revenues	32,348,658	0	0	32,348,658
Transfers	50,637	0	0	50,637
Use of Fund Balance	3,233,342	230,000	(1,399,839)	2,063,503
TOTAL REVENUES	51,205,036	230,000	(1,399,839)	50,035,197

FY 2021 encumbrances and/or appropriations carried forward adjustments include:

- \$230,000 –Fleet Management Services and Replacements Generator project

Expenditure appropriation adjustments include:

- \$1,399,838 – correct use of fund balance in the Fleet Management Services fund
- \$1,277,804- reduce Public Works project budgets to more accurately reflect the project funding needs
 - \$774,104- Paynes Prairie Sheetflow Restoration
 - \$400,000- Public Works & Facilities Management operations
 - \$103,700- Sweetwater Wetlands Settlement Agreement
- \$655,363- transfer from General Capital Projects to Stormwater Management Utility for Hatchet Creek project
- \$537,765- close completed Public Works projects in various Enterprise funds
 - \$200,000- Florida Park Levee
 - \$200,000- Hogtown Creek Flood Insurance
 - \$64,000- Installation of Garbage & Recycling Compactors
 - \$53,775- Screening Equipment for Reuse of Street Sweeping
 - \$12,377- Skid Steer
 - \$7,613- Mosquito Control Lab
- \$407,409- transfer budget between Orange Creek and Hatchet Creek project in the Stormwater Management Utility