

City of
Gainesville

**City Manager's Proposed
Financial and Operating Plan**



City of Gainesville, Florida
Fiscal Years 2022-2023

TABLE OF CONTENTS

INTRODUCTORY SECTION	1
NEIGHBOR’S GUIDE TO THE BUDGET	1
MAYOR AND CITY COMMISSION	4
ELECTED OFFICIALS, APPOINTED OFFICIALS, DEPARTMENT HEADS	5
CITY OF GAINESVILLE ORGANIZATION CHART CITY-WIDE	7
DISTINGUISHED BUDGET PRESENTATION AWARD	8
GAINESVILLE, FLORIDA COMMUNITY PROFILE	9
CITY MANAGER’S PROPOSED BUDGET MESSAGE	13
BUDGET IN BRIEF	21
BUDGET OVERVIEW SECTION	41
BUDGET PROCESS	41
BUDGET AMENDMENT POLICY	43
GENERAL GOVERNMENT FLOW OF FUNDS CHART	45
THE FUND STRUCTURE AND GOVERNMENTAL ACCOUNTING	46
FINANCIAL POLICIES SUMMARY	48
BUDGET ADMINISTRATION POLICY	50
CAPITAL IMPROVEMENT PLANNING POLICY	53
DEBT MANAGEMENT POLICY	56
GENERAL FUND RESERVE POLICY	64
GENERAL INSURANCE FUND RESERVE POLICY	69
SUMMARY SECTION	70
GENERAL OVERVIEW	70
ALL FUNDS SUMMARY OF POSITIONS	71
ALL FUNDS SUMMARY OF POSITION CHANGES BY DEPARTMENT AND SOURCE OF FUNDS	73
FUND AND DEPARTMENT RELATIONSHIP MATRIX	79
ALL FUNDS SUMMARY OF REVENUES AND EXPENSES	80
ALL FUNDS SUMMARY OF REVENUES	81
PROPERTY TAX	83
UTILITY TRANSFER	84
UTILITY TAX	85
HALF CENT SALES TAX & STATE REVENUE SHARING	86
COMMUNICATIONS SERVICES TAX	87
FIRE ASSESSMENT	88
RTS CONTRACTS WITH UNIVERSITY OF FLORIDA & SANTA FE COLLEGE	89
SOLID WASTE COLLECTION FEES	90

STORMWATER FEES	91
PENSION & OPEB CONTRIBUTIONS AND INVESTMENT EARNINGS	92
INTERNAL SERVICE FUND CHARGES FOR SERVICES	93
ALL FUNDS SUMMARY OF EXPENSES	95

FUND DETAIL SECTION 97

GENERAL FUND	
SUMMARY OF REVENUES AND EXPENSES	97
SUMMARY OF SOURCES AND USES	98
REVENUES AND OTHER SOURCES OF FUNDS	99
EXPENDITURES BY DEPARTMENT	101
CONTINGENCIES AND TRANSFERS	102
NON-DEPARTMENTAL EXPENDITURES	103
SPECIAL REVENUE FUNDS	104
ALL SPECIAL REVENUE FUNDS SUMMARY	105
COMMUNITY DEVELOPMENT BLOCK GRANT	106
URBAN DEVELOPMENT ACTION GRANT	107
HOME FUND	108
CULTURAL AFFAIRS FUND	109
STATE LAW ENFORCEMENT CONTRABAND FORFEITURE FUND	110
FEDERAL LAW ENFORCEMENT CONTRABAND FORFEITURE FUND	111
POLICE BILLABLE OVERTIME FUND	112
STREET, SIDEWALK AND DITCH IMPROVEMENT FUND	113
ECONOMIC DEVELOPMENT FUND	114
MISCELLANEOUS GRANT FUND	115
TRANSPORTATION CONCURRENCY EXCEPTION AREA FUND	116
WATER/WASTEWATER INFRASTRUCTURE FUND	117
SUPPORTIVE HOUSING INVESTMENT PARTNERSHIP FUND	118
SMALL BUSINESS LOAN FUND	119
MISCELLANEOUS SPECIAL REVENUE FUND	120
TREE MITIGATION FUND	122
EVERGREEN CEMETERY TRUST FUND	123
DOWNTOWN REDEVELOPMENT TAX INCREMENT FUND	124
FIFTH AVENUE TAX INCREMENT FUND	125
SCHOOL CROSSING GUARD TRUST FUND	126
COLLEGE PARK REDEVELOPMENT TAX INCREMENT TRUST FUND	127
GAINESVILLE COMMUNITY REINVESTMENT AREA (GCRA) FUND	128
EASTSIDE TAX INCREMENT FUND	130

DEBT SERVICE FUNDS	131
ALL DEBT SERVICE FUNDS SUMMARY	132
GUARANTEED ENTITLEMENT REVENUE AND REFUNDING BOND OF 1994 FUND	133
PENSION OBLIGATION BOND SERIES 2003A FUND	134
PENSION OBLIGATION BOND SERIES 2003B FUND	135
DEPOT AVENUE STORMWATER PARK DEBT SERVICE FUND	136
CAPITAL IMPROVEMENT REVENUE BOND 2010 FUND	137
REVENUE REFUNDING NOTE 2011 FUND	138
REVENUE NOTE SERIES 2011A FUND	139
REVENUE REFUNDING NOTE 2014 FUND	140
CAPITAL IMPROVEMENT REVENUE BOND SERIES 2014 FUND	141
CAPITAL IMPROVEMENT REVENUE REFUNDING NOTE 2016A FUND	142
CAPITAL IMPROVEMENT REVENUE REFUNDING NOTE 2016B FUND	143
CAPITAL IMPROVEMENT REVENUE BOND NOTE 2017 FUND	144
CAPITAL IMPROVEMENT REVENUE NOTE 2019 FUND	145
PENSION OBLIGATION BOND 2021 FUND	146
CAPITAL IMPROVEMENT REVENUE REFUNDING NOTE 2021 FUND	147
CAPITAL PROJECTS FUNDS	148
ALL CAPITAL PROJECTS FUNDS SUMMARY	149
GENERAL CAPITAL PROJECTS FUND	150
GREENSPACE ACQUISITION & COMMUNITY IMPROVEMENT FUND	151
FFGFC 2002 CAPITAL PROJECTS FUND	152
FFGFC 2005 CAPITAL PROJECTS FUND	152
CAPITAL IMPROVEMENT REVENUE BOND 2005 CAPITAL PROJECTS FUND	153
KENNEDY HOMES ACQUISITION/DEMOLITION FUND	154
CAMPUS DEVELOPMENT AGREEMENT CAPITAL PROJECTS FUND	154
ENERGY CONSERVATION CAPITAL PROJECTS FUND	155
ADDITIONAL 5 CENTS LOCAL OPTION GAS TAX CAPITAL PROJECTS FUND	156
ADDITIONAL 5 CENTS LOCAL OPTION GAS TAX-BOND FUNDED CAPITAL PROJECTS FUND	157
WILD SPACES PUBLIC PLACES LAND ACQUISITION CAPITAL PROJECTS FUND	157
SENIOR RECREATION CENTER CAPITAL PROJECTS FUND	158
CAPITAL IMPROVEMENT REVENUE BOND OF 2010 CAPITAL PROJECTS FUND	158
FACILITIES MAINTENANCE RECURRING FUND	159
EQUIPMENT REPLACEMENT FUND	160
ROADWAY RESURFACING PROGRAM FUND	161
CAPITAL IMPROVEMENT REVENUE BOND 2014 FUND	161
CAPITAL IMPROVEMENT REVENUE NOTE 2016B ADDITIONAL 5 CENT GAS TAX FUND	162
CAPITAL IMPROVEMENT REVENUE BOND 2017 FUND	162
WILD SPACES PUBLIC PLACES (WSPP) SALES TAX FUND	163
WILD SPACES PUBLIC PLACES JOINT PROJECTS W/COUNTY FUND	164
CAPITAL IMPROVEMENT REVENUE NOTE, SERIES 2019 FUND	165
TECHNOLOGY CAPITAL IMPROVEMENT FUND	166
PROPRIETARY FUNDS	167
ALL PROPRIETARY FUNDS SUMMARY	168
STORMWATER MANAGEMENT FUNDS	169
FLORIDA BUILDING CODE ENFORCEMENT FUND	171
SOLID WASTE COLLECTION FUND	172
REGIONAL TRANSIT SYSTEM FUND	173
FLEET SERVICES FUND	175
GENERAL INSURANCE FUND	176
EMPLOYEE HEALTH & ACCIDENT BENEFITS FUND	178

PENSION & OPEB TRUST (FIDUCIARY) FUNDS	179
ALL FIDUCIARY FUNDS SUMMARY	180
RETIREE HEALTH INSURANCE TRUST FUND	181
GENERAL PENSION FUND	182
401A QUALIFIED PENSION FUND	183
POLICE AND FIREFIGHTERS CONSOLIDATED RETIREMENT FUND	184

DEPARTMENT DETAIL SECTION	185
----------------------------------	------------

<u>CHARTER OFFICES</u>	
-------------------------------	--

CITY COMMISSION	185
CITY ATTORNEY	187
CITY AUDITOR	192
CITY CLERK	195
CITY MANAGER	198
EQUITY & INCLUSION	201

<u>DEPARTMENTS (IN ALPHABETICAL ORDER)</u>	
---	--

BUDGET & FINANCE	205
CAPITAL ASSETS PLANNING AND ECONOMIC RESILIENCE	212
COMMUNICATIONS AND ENGAGEMENT	215
GAINESVILLE COMMUNITY REINVESTMENT AREA	221
GAINESVILLE FIRE RESCUE	228
HOUSING AND COMMUNITY DEVELOPMENT	235
HUMAN RESOURCES	242
PARKS, RECREATION & CULTURAL AFFAIRS	246
GAINESVILLE POLICE DEPARTMENT	257
PUBLIC WORKS	268
RISK MANAGEMENT	281
STRATEGIC INITIATIVES	286
SUSTAINABLE DEVELOPMENT	290
TECHNOLOGY AND INNOVATION	297
TRANSPORTATION AND MOBILITY	302

CAPITAL IMPROVEMENT PLAN SECTION	315
---	------------

CAPITAL IMPROVEMENT PROCESS	315
CAPITAL IMPROVEMENT PLAN CALENDAR	316
SUMMARY OF ALL CAPITAL PROJECTS BY FUNDING SOURCE	317
FLEET REPLACEMENT SCHEDULE	326

APPENDIX	327
-----------------	------------

GUIDE TO SECTION	327
OUTSIDE AGENCY FUNDING (OVERVIEW)	328
CULTURAL ARTS	329
CDBG-COMPETITIVE PORTION	330
HOME PROGRAM	331

ADVISORY BOARDS	332
DEBT SERVICE	
INDICATORS	334
SUMMARY OF DEBT SERVICE AMOUNTS	335
DEBT SERVICE RATIOS	
TOTAL DEBT SERVICE PER CAPITA	336
RATIO OF GENERAL FUND DEBT SERVICE TO GENERAL FUND REVENUES	337
OUTSTANDING DEBT SERVICE AS PERCENTAGE OF TAXABLE PROPERTY VALUE	338
PER CAPITA DEBT (PRINCIPAL ONLY) TO PER CAPITA INCOME	339
NET TAXABLE VALUE FOR AD VALOREM TAX LEVIES	340
TAX MILLAGE LEVY	341
GLOSSARY	342

Introduction

Neighbor's Guide to the Budget

This guide is intended to help the neighbor understand what information is available in the Financial and Operating Plan and where to find the information in the document. In addition to this guide, there is also a Table of Contents available in this document. Below is an explanation of the major sections of this budget:

Introduction Section:

- o **Neighbor's Guide to the Budget** - Provides an information guide to the layout of the budget document.
- o **Mayor and City Commissioners** - Provides a list of the elected mayor and commissioners along with a map of the current voting districts they represent.
- o **Officials, Department Heads, and Preparation Information** - Provides the names and titles of elected & appointed officials, direct reports and department heads along with the parties responsible for developing this budget document.
- o **City Organizational Chart** - Provides a complete City-wide organization chart to aid the reader in understanding the City's internal structure.
- o **Distinguished Budget Award** - The City has been presented the Distinguished Budget Presentation Award from the Government Finance Officers Association (GFOA). The City has received this award since 1984.
- o **Community Profile** - Provides demographic information for the City of Gainesville, including population & employment statistics, employers, educational institutions and other information.
- o **City Manager's Letter** - This letter provides a high level overview of organization-wide strategic goals, strategies, short and long-term goals that impact the Financial and Operating Plan.
- o **Budget in Brief** - Provides a description of the major revenues and expenses that are foundational to the City's budget.

Budget Overview Section:

- o **Budget Process** - This section includes a description of the budget process for adoption and modifications, the flow of funds and provides a budget calendar.
- o **Budget & Accounting Practices** - Provides a description of the City's basis of accounting and budget practices.
- o **Financial Policies** - This section includes the financial policies currently in place at the City.

Neighbor's Guide to the Budget

Summary Section:

- o **General Overview** - Provides information regarding the process and the strategic goals adopted by the City Commission.
- o **Summary of Positions** - Provides a full-time equivalent (FTE) count by functional area and by fund as well any changes made in positions.
- o **Fund and Department Relationship** - Provides a matrix of departments to funding sources.
- o **All Funds Overview** - Provides an overview of the FY2022 budget with a focus on all funds (consolidated).
- o **Summary of Revenues** - Provides an overview of the FY2022 budget and revenue sources for all funds of the City.
- o **Major Revenue Sources** - Describes the major revenue sources of the City, including underlying assumptions for the revenue estimates.
- o **Summary of Expenses** - Provides an overview of the expenses for all funds of the City.

Fund Detail Section:

- o **General Fund** - Includes summaries of revenues and expenditures by major category, breakout of revenue sources, expenditure overviews by department and a breakout of expenditures categorized in non-departmental expenditures.
- o **Special Revenue Funds** - Includes detail fund information for special revenue funds within the City. Includes fund descriptions, beginning and ending fund balances and sources and uses of funds.
- o **Debt Service Funds** - Includes detail fund information for debt service funds within the City. Includes fund descriptions, beginning and ending fund balances and sources and uses of funds.
- o **Capital Project Funds** - Includes detail fund information for capital projects within the City. Includes fund descriptions, beginning and ending fund balances and sources and uses of funds.
- o **Proprietary Funds** - Includes detail fund information for proprietary funds within the City. Includes fund descriptions, beginning and ending fund balances and sources and uses of funds.
- o **Pension & OPEB Trust (Fiduciary) Funds** - Includes detail fund information for fiduciary funds within the City. Includes fund descriptions, beginning and ending fund balances and sources and uses of funds.

Neighbor's Guide to the Budget

Department Detail Section (organized by Charter Offices then alphabetically):

This section includes budgets for each of the City's departments. Each departmental section presents the following information:

- o **Program and Services Chart** - An overview of the department's functions, areas that department is responsible for as well as any significant changes that occurred during the FY22 budget process.
- o **Management Plans** - Includes the department mission statement, how that department contributes to the overall organizational goals, operational goals, divisional objectives and performance measures.
- o **Organizational Chart** - Provides an organizational chart with related FTE counts and personnel changes noted.
- o **Department Position Summary** - Includes the number of FTEs by title for all funds within that department. For comparison purposes, this information is displayed for FY20, FY21 and FY22 Proposed and FY23 Plan.
- o **Department Budget Summary** - Provides a listing of any revenues collected by the department as well as expenditures by fund, by major object and by unit.

Capital Improvement Plan Section:

- o **Capital Improvement Plan Overview** - Provides an overview of the process, a calendar overview and explains the process of how the City puts together their Capital Improvement Plan.
- o **Summary Capital Improvements** - Provides a summary of Capital Improvement Projects by funding source.

Appendix:

- o **Summary of Outside Agency Funding** - Provides information on the City's outside agency funding programs through the Cultural Affairs division and through CDBG and HOME funds.
- o **Debt Service Summary** - Provides an overview of the FY21 and FY22 debt service payments, as well as comparisons between the City's debt limit policies and current ratios.
- o **Property Tax and Millage History** - Provides 10 year historical information on the City's taxable property value and the adopted millage rates.
- o **Glossary** - The glossary is provided to help the reader understand any terminology or acronyms referred to in the Financial and Operating Plan.

City of Gainesville, Florida Mayor and City Commission



At-Large
Reina Saco



Lauren Poe
Mayor



At-Large
Gail Johnson



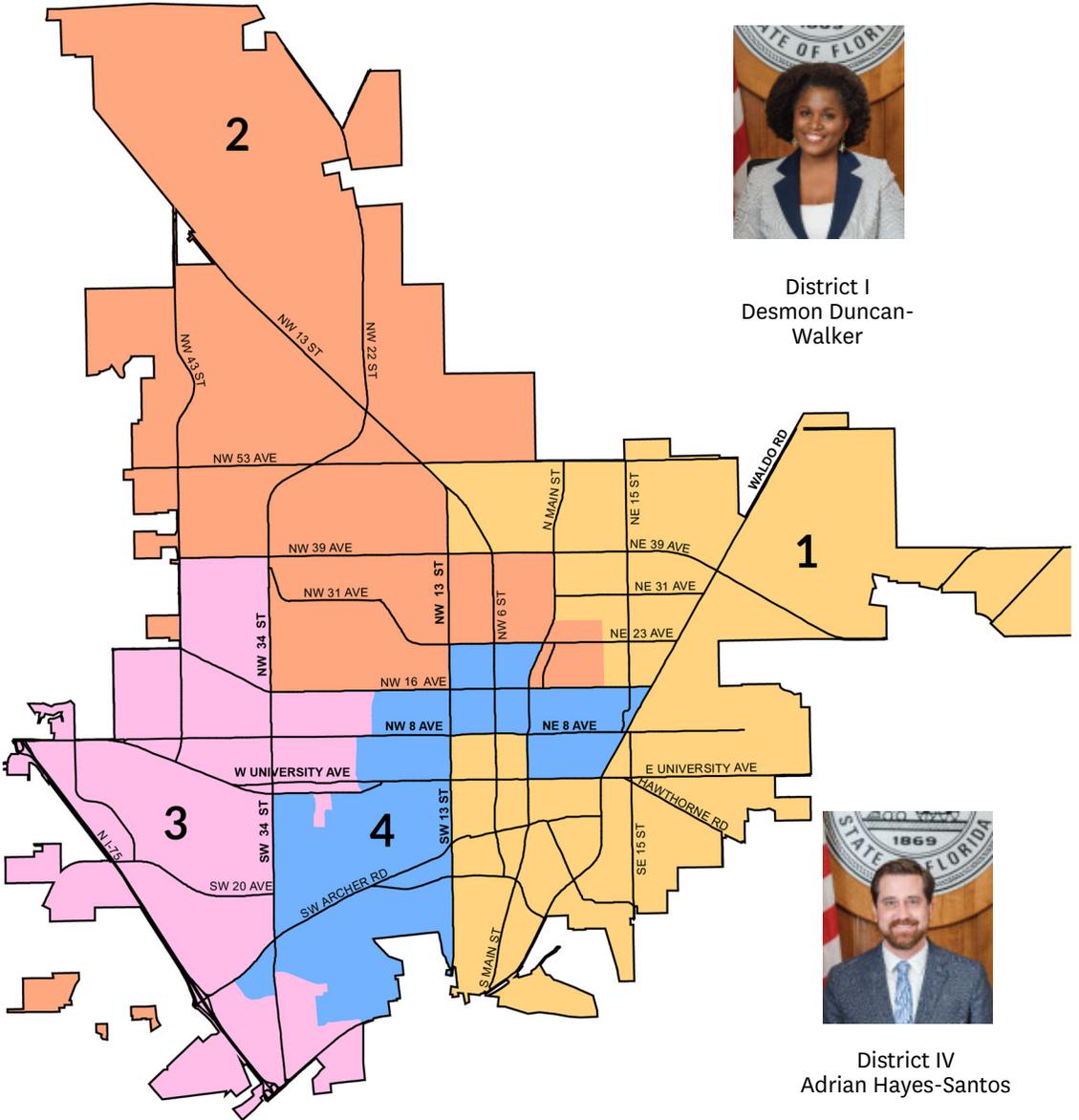
District II
Harvey Ward



District I
Desmon Duncan-
Walker



District III
David Arreola



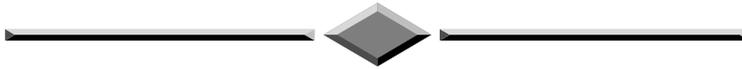
District IV
Adrian Hayes-Santos

ELECTED OFFICIALS

Mayor (At-Large) – Lauren Poe
Mayor-Commissioner Pro Tem (At-Large) – Gail Johnson
Commissioner (District I) – Desmon Duncan-Walker
Commissioner (District II) – Harvey Ward
Commissioner (District III) – David Arreola
Commissioner (District IV) – Adrian Hayes-Santos
Commissioner (At-Large) – Reina Saco

APPOINTED OFFICIALS

City Manager – Lee R. Feldman, ICMA-CM
General Manager-Utilities – Ed Bielarski
City Attorney – Nicolle Shalley
City Auditor – Virginia Bigbie
City Clerk– Omichele Gainey
Equity and Inclusion Director– Zeria Folston (Interim)



ASSISTANT CITY MANAGERS

Assistant City Manager – Fred Murry
Assistant City Manager – Deborah Bowie
Assistant City Manager – Andrea Agha

DIRECTORS

Budget & Finance – Cintya Ramos
Communications & Engagement – Shelby Taylor
Capital Asset Planning & Economic Resilience – Erik Bredfeldt
Fire Rescue – Joseph Dixon
Gainesville Community Reinvestment Area – Sarah Vidal
Housing & Community Development – Jacqueline Richardson
Human Resources – Steve Varvel (Interim)
Parks, Recreation and Cultural Affairs – Roxana Gonzalez (Interim)
Police Department – Tony Jones
Public Works – Phil Mann
Strategic Initiatives – Roberta Griffith
Sustainable Development – Andrew Persons
Technology & Innovation – David Duda (Interim)
Transportation & Mobility – Malisa McCreedy

PREPARED

BY

BUDGET & FINANCE DEPARTMENT

Director

Cintya G. Ramos

Budget Manager

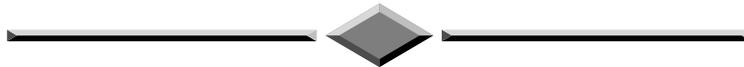
Karen A. Fiore

Senior Analysts

Susan R. Boyd

KaRhonda Leslie-Hamilton

M. Allyzabethe Ramsey

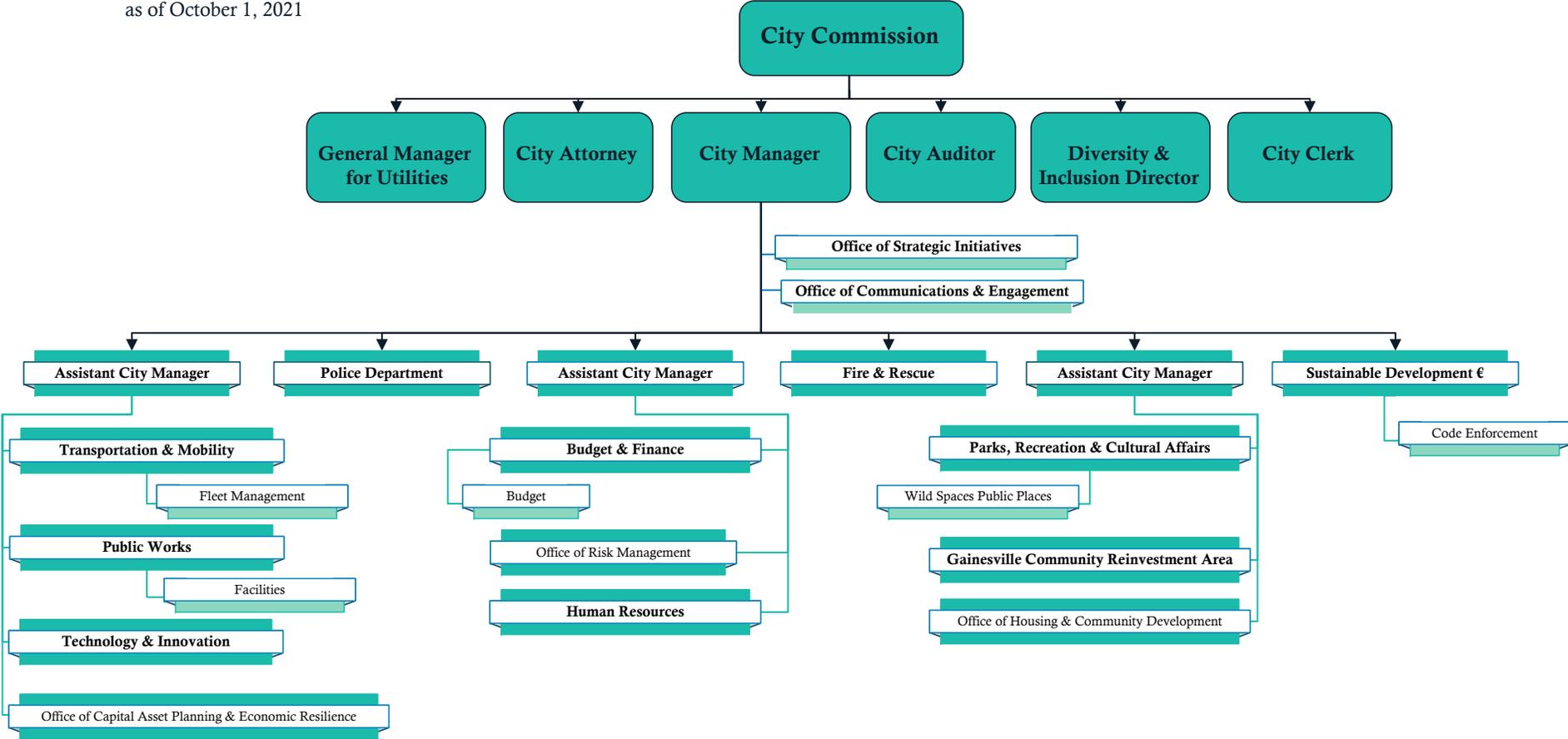


CREDITS

All City Departmental Staff

City of Gainesville

FY2022 Organization Chart
as of October 1, 2021



€ Department Working Title



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

**City of Gainesville
Florida**

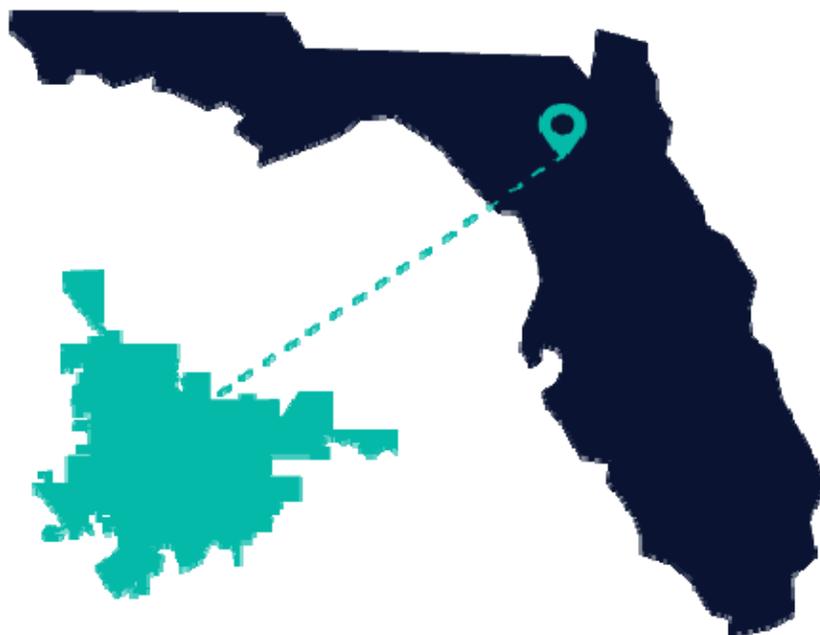
For the Fiscal Year Beginning

October 1, 2019

Christopher P. Morill

Executive Director

Gainesville, Florida Community Profile



Gainesville is the county seat and largest city in Alachua County, Florida. The City provides a full range of municipal services including police and fire protection; comprehensive land use planning and zoning services; code enforcement and neighborhood improvement; streets and drainage construction and maintenance; traffic engineering services; refuse and recycling services; recreation and parks; and cultural and nature services. Additionally, the City owns a mass transit system, golf course, and full-service utility which is budgeted separately.

History

Establishment of Town:	1854
Date of Incorporation:	1869
Adoption of Present Charter:	1927
Form of Government:	Commission-Manager
Fiscal Year Begins:	October 1st
Terms of Office:	
Mayor	Three Years (2 Term Limit)*
Commissioners	Three Years (2 Term Limit)*

Gainesville Area Chamber of Commerce/Council for Economic Outreach

* Ordinance No. 160876 amended the terms from three to four. Beginning in 2019, terms were incrementally extended with the first election to a four year term in 2022.

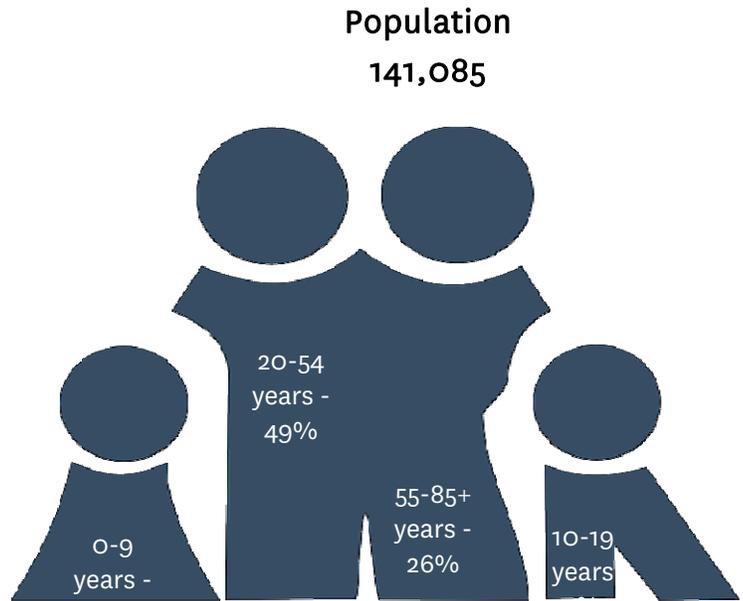
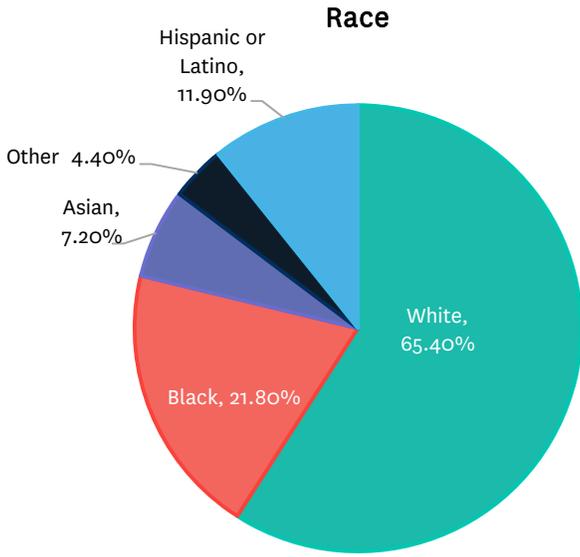
Quick Facts

Area:	64.41 square miles as of August 2021
Average high temperature:	80°F
Average low temperature:	58°F
Average rainfall:	47.41 inches per year
Population estimate 2020 census:	141,085

[US Climate Data](https://www.usclimatedata.com/climate/gainesville/florida/united-states/usflo163) <https://www.usclimatedata.com/climate/gainesville/florida/united-states/usflo163>

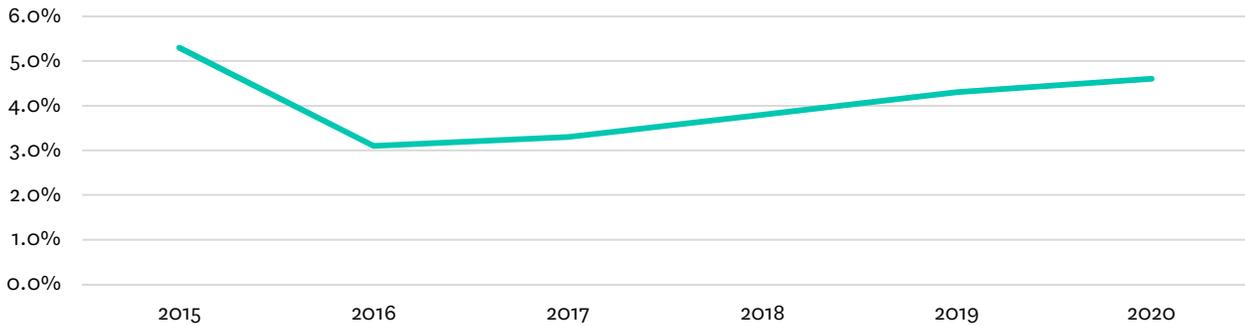
Gainesville, Florida Community Profile

Demographics



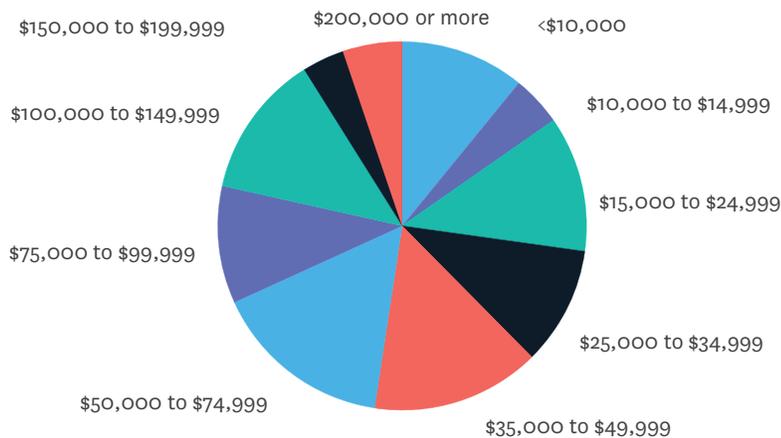
<https://www.census.gov/quickfacts/gainesvillecityflorida>

Unemployment Rates



[Federal Reserve Bank, Gainesville Metropolitan Statistical Area](https://www.federalreservebankofatlanta.com/research/gainesville-metro-statistical-area)

Income Per Household



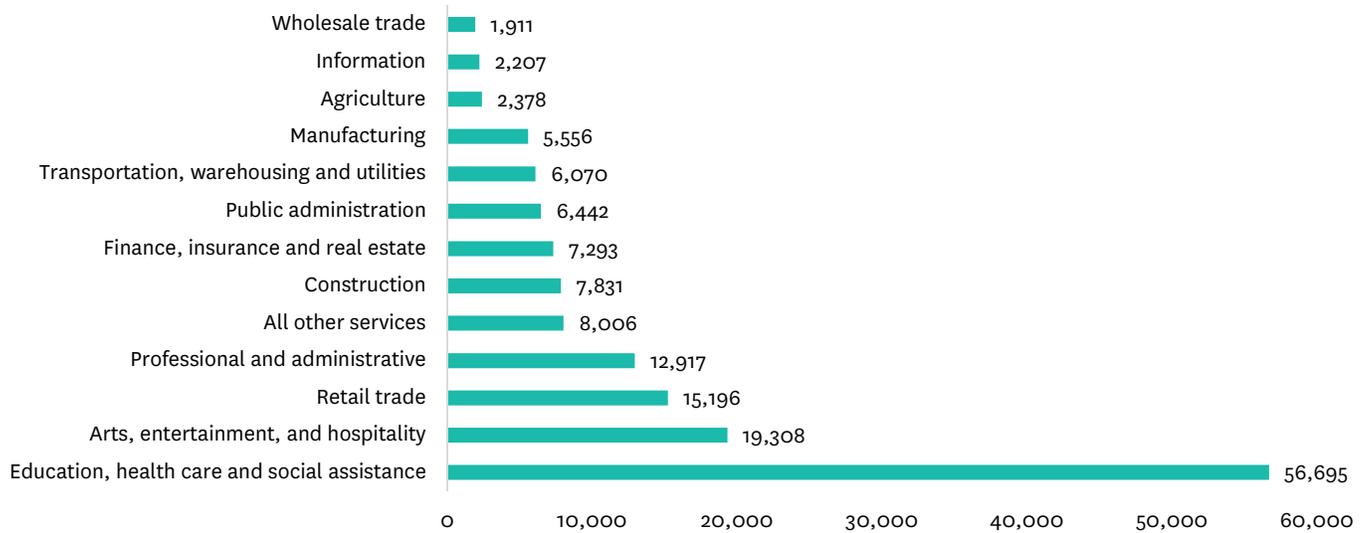
[US Census Bureau, 2019 American Community Survey Estimates](https://www.census.gov/2019-acs)

Ten Largest Employers as of 9/30/2020

Employer	Industry	Employees (Approx)
University of Florida	Education	29,876
UF Health Shands Hospital	Health Care	11,077
Malcom Randall Veterans Affairs Medical Center	Health Care	6,127
Alachua County School Board	Education	4,180
City of Gainesville	Government	2,417
Alachua County Board of County Commissioners	Government	2,072
North Florida Regional Medical Center	Health Care	1,990
Nationwide Insurance Company	Insurance	1,320
Gator Dining Services	Food Services	1,100
Publix Supermarkets	Grocer	900

[City of Gainesville FY20 Annual Comprehensive Financial Report](#)

Employment by Industry



[American Community Survey Data, Gainesville Metropolitan Statistical Area, 2019 estimate](#)

<https://www.census.gov/quickfacts/gainesvillecityflorida>

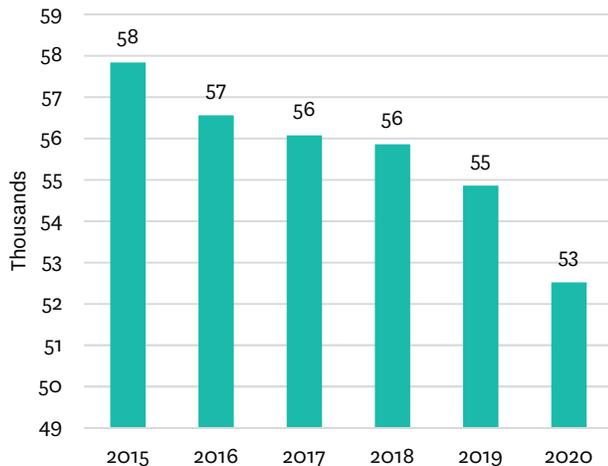
Public Schools, Colleges & Universities

Public Schools

Type	Number	Enrollment
Elementary Schools	22	12,677
Middle Schools	7	6,442
High Schools	7	7,417
Special Centers/Charter Schools	17	3,002
Total	53	29,538

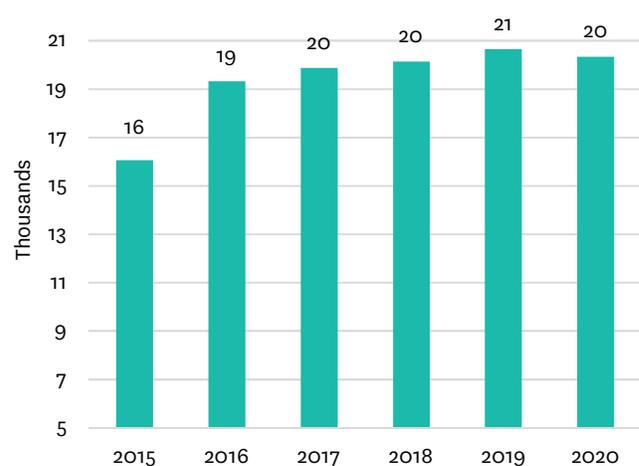
[Alachua County School Board Executive Summary 2020-2021](#)

University of Florida Enrollment



[University of Florida](#)

Santa Fe College Enrollment



[Santa Fe College](#)

Leisure Activities & Attractions

Gainesville offers a myriad of activities for everybody including:

- ✓ [Seven recreational centers](#)
- ✓ [Athletic fields, hiking and biking trails, tennis and racquetball courts and pools for year-round use](#)
- ✓ [30 city parks and 133 miles of centerline bike lane facilities](#)
- ✓ [Ironwood Golf Course, which receives the Audubon Sanctuary Certification](#)
- ✓ [Nationally recognized health care facilities](#)
- ✓ [Public transportation system](#)
- ✓ [Senior recreation center](#)
- ✓ [Thirteen museums and galleries](#)
- ✓ [Payne's Prairie State Preserve \(a 20,000 acre wildlife sanctuary\)](#)
- ✓ [Numerous festivals and art shows](#)

The background of the slide is a dark blue gradient. The upper portion features a starry night sky with numerous small, white, circular stars of varying sizes scattered across the field. Below the stars, there are several stylized, light blue clouds of various shapes and sizes, some appearing as simple rounded forms and others as more complex, multi-lobed shapes. The overall aesthetic is clean and modern.

Budget in Brief

September 23, 2021

Re: City of Gainesville’s Financial Operating Plan for Fiscal Year 2022 beginning October 1, 2021

Honorable Mayor, Members of the Commission, Neighbors and Community Builders:

In accordance with the City of Gainesville Charter, the Code of Ordinances, and the laws of the State of Florida, it is my pleasure to present the City of Gainesville’s Proposed Budget for Fiscal Year (FY) 2022 beginning October 1, 2021. A user-friendly electronic copy of the adopted budget is available for review on the City’s website at www.cityofgainesville.org.

The Strategic Plan and PERFORMGNV

The City of Gainesville is committed to delivering high-quality and responsive services to all of our neighbors. To do the important work of building community, we have focused our actions based upon the Strategic Plan adopted by the City Commission. The Strategic Plan brings commonality and focus to our work with a unified vision, mission and a shared set of values. Additionally, our Strategic Plan identifies *five specific goals* and each of these goals has a series of prioritized action items. This Annual Action Plan serves as the foundation for all of our budgetary and policy considerations. It also establishes the benchmarks and performance indicators that allow us to measure our progress in achieving vital outcomes. In measuring progress, celebrating successes, learning from failure and identifying the barriers to implementation, we can operationalize continual organizational improvement.

Our Goals:

-  **Goal 1: Equitable Community**
-  **Goal 2: Sustainable Community**
-  **Goal 3: A Great Place to Live & Experience**
-  **Goal 4: Resilient Local Economy**
-  **Goal 5: “Best in Class” Neighbor Services**

Through the annual strategic planning process, we enhance accountability while creating an organizational infrastructure that ensures that data informs our decision-making and that our priorities are driving the resource allocations necessary to provide high quality services to our neighbors. Once such way in which we do this is through the PERFORMGNV.

PERFORMGNV is the City’s framework for understanding what our neighbors need, establishing a set of priorities to build the kind of community our neighbors desire and deserve, and ensuring resources are allocated properly. The City’s PERFORMGNV team meets monthly to review progress towards the top and high priority items of the Strategic Plan. Quarterly status updates are then provided to the City Commission on progress towards accomplishing specific milestones that support the overall goals of the Strategic Plan.

The City Commission adopted the first Strategic Plan on August 6, 2020. Accomplishments since that date include:



Goal 1: Equitable Community

Welcoming America / Kick Off of Gainesville Immigrant Neighbor Inclusion (GINI)

Initiative: The City of Gainesville received a capacity-building grant from New American Economy and Welcoming America to develop an immigrant inclusive policy that improves neighbor access and services for immigrant and refugee populations. On May 1st, the City and Madres Sin Fronteras officially kicked off the year-long initiative during Day of the Immigrant at Bo Diddley Plaza.



Goal 2: More Sustainable Community

City Environmental Goal: 100% Renewable Energy City Organization: The City of Gainesville unveiled three new battery-electric buses on March 18, 2021. Beginning April 2021 month, two of the battery-powered buses service RTS Route 46 that operates from the Rosa Parks Transfer Station downtown to the University of Florida's J. Wayne Reitz Union. The third bus will be added into the RTS service rotation this fall. Early performance reports from the City's new electric buses are showing high marks on all key indicators. In the month of April alone, RTS avoided emitting 8.5 U.S. tons of greenhouse gases which is equivalent to:

- Powering 1.4 homes over the course of a year, or
- Charging 938,000 smartphones, or
- Planting 128 trees and letting them grow for ten years, or
- Saving 9.4 acres of United States forest for a year.

Housing and Community Development Assists with COVID-19 Relief Funding: The COVID pandemic is a prime example of how unexpected events can impact regular operations. While this effort was not part of our strategic plan per se, our Housing and Community Development team were quick to pivot their day-to-day work to help assist with connecting our neighbors with COVID relief funding for rent and utility assistance.



Goal 3: A Great Place to Live & Experience

Homeless Action Plan: According to the most recent annual community "Point In Time" survey conducted by the North Central Florida Alliance for the Homeless and Hungry, homelessness in Alachua County dropped 17%. The annual count shows that Alachua County had a reduction of 136 unhoused individuals from 2020 to 2021. During the COVID-19 pandemic, the City partnered with GRACE to close Dignity Village encampment, reducing the camp site by 86% in one year and reducing the calls to Gainesville Fire Rescue to less than one per day and weekly calls to the Gainesville Police Department decreased by more than 75%.

Rental Housing Ordinance: The City Commission began the process of updating the current ordinance governing regulated residential rental property in November 2018. The commission created a Rental Housing Subcommittee that gathered input from stakeholders – including landlords, tenants, realtors and neighbors – at its 12 meetings during the subsequent six months. On September 17, 2020, the new Residential Rental Unit Permits ordinance was adopted, establishing annual permits, compliance inspections, and new minimum life safety, energy efficiency and property maintenance standards for all residential rental units within the city limits. The new ordinance went into effect October 1, 2020. During FY 2021, five new community builder positions were added to the Department of Sustainable Development to kick off the Residential Rental Unit Permit and Inspection Program: two Field Collector Landlord Permitting positions, two

Permit Expeditor III positions, and one Residential Efficiency Program Coordinator position.



Goal 4:
Resilient Local
Economy

Apprentice and Disadvantaged Worker Ordinance: On April 1, 2021 the City Commission approved Ordinance No. 200586 which established requirements for certain contractors to employ apprentices and disadvantaged workers on city construction projects.

Apprenticeship Programs: Students enrolled in apprenticeship programs associated with the construction trades will have the opportunity to gain valuable on-the-job training performing construction work. This experience will not only allow apprentices to hone their classroom-taught work skills, but will also make them more employable in jobs that pay, in many instances, wages well above \$15/hour. It will also serve to support area apprenticeship programs and help increase the pool of available workers in an industry that is considered essential to the overall health of the local economy.

Disadvantaged Workers: City construction projects will give local disadvantaged workers the opportunity to obtain useful work experience as well as employment in the construction industry. Gainful employment in the construction industry will not only enhance the work skills of disadvantaged workers, making them more employable in jobs that pay, in many instances, wages exceeding \$15/hour, it will also serve to increase the pool of available workers in an industry that is considered essential to the overall health of the local economy.



Goal 5: "Best in
Class" Neighbor
Services

Added Strategic Connection to All General Government Agenda Items: To strengthen the connection between our daily work and our long-term strategic direction, all agenda items submitted for General Government now include a "Strategic Connection" section to clearly link the agenda item to the appropriate goal in our strategic plan.

Gainesville Ranked as one of the Best Places to Live: Gainesville was recently ranked 28th in a list of the best places to live in America by Niche.com. Researchers factored in good public schools, affordable costs of living, low crime rates and the overall satisfaction of their residents, culling data from the U.S. Department of Education, the Census Bureau, the FBI and public-sentiment polling. Local commutes (length and access to public transport); diversity (of age, gender and ethnicity); jobs (including employment rates, career and business growth) and housing costs (based on home values, property taxes and ownership rates) were also factors for these rankings. ([CBS News: Best Places to Live in the US, May 18, 2021](#))

Workday Enterprise Resource Planning (ERP) System Implementation: On July 1, 2021, the City went live with its new ERP system. Workday replaces the City's antiquated, 35-year-old, legacy financial system and consolidates Accounting, Budget, Human Resources, Payroll, and Procurement business processes into one cloud-based integrated solution that is utilized by all community builders. After the initial launch in June 2021, Workday enhancements will be added every six months. These updates ensure the City stays up to date with technology changes, regulatory requirements, and our ever-expanding information needs.

On August 19, 2021 the City Commission adopted the following Top and High Priority Policy items for FY 2022:



Focusing direction from the Strategic Plan on top and high priorities helps us reach our long term vision for the City where Gainesville balances an equitable community for all and a sustainable community for the future. In this vision, Gainesville is a world-class, life-long learning community, is a great place for neighbors to live and thrive and provides meaningful experiences for everyone that has a vibrant downtown, a strong, resilient economy and mobility for all neighbors.

FY 2022 Budget Overview

The FY 2022 total Proposed Budget for all funds is \$418,318,151 including balances and transfers. This is \$17.9 million or 4.5% more than the FY 2021 Adopted Budget of \$400,367,511. The FY 2022 General Fund proposed budget is \$145,312,788 including balances and transfers or 5.4% higher than the FY 2021 Adopted Budget of \$137,821,522.

The FY 2022 Proposed Budget appropriates funds for the following investments and programs:

- \$1.9 million for capital and facilities maintenance citywide
- \$750,000 for the Vision Zero strategy, a multi-modal safety project that seeks to eliminate traffic fatalities and severe injuries.
- \$350,000 for a dedicated Youth Services Office
- \$260,000 to enhance support of an Equitable Community by allocating more resources to the Community Paramedicine Program, including 7 new FTEs by FY 2023
- \$250,000 for a street lighting study
- \$215,000 for a new document management system
- \$115,000 for Free RTS Fares for Seniors and Youth
- \$100,000 for street lighting and tree trimming
- \$100,000 for public comment management services
- \$63,000 for an accountant dedicated to grants management

Additional investments include funding to bring lowest paid community builders up to a living wage by increasing the minimum hourly rate to \$15.00 by January 2022 and provide our community builders with a

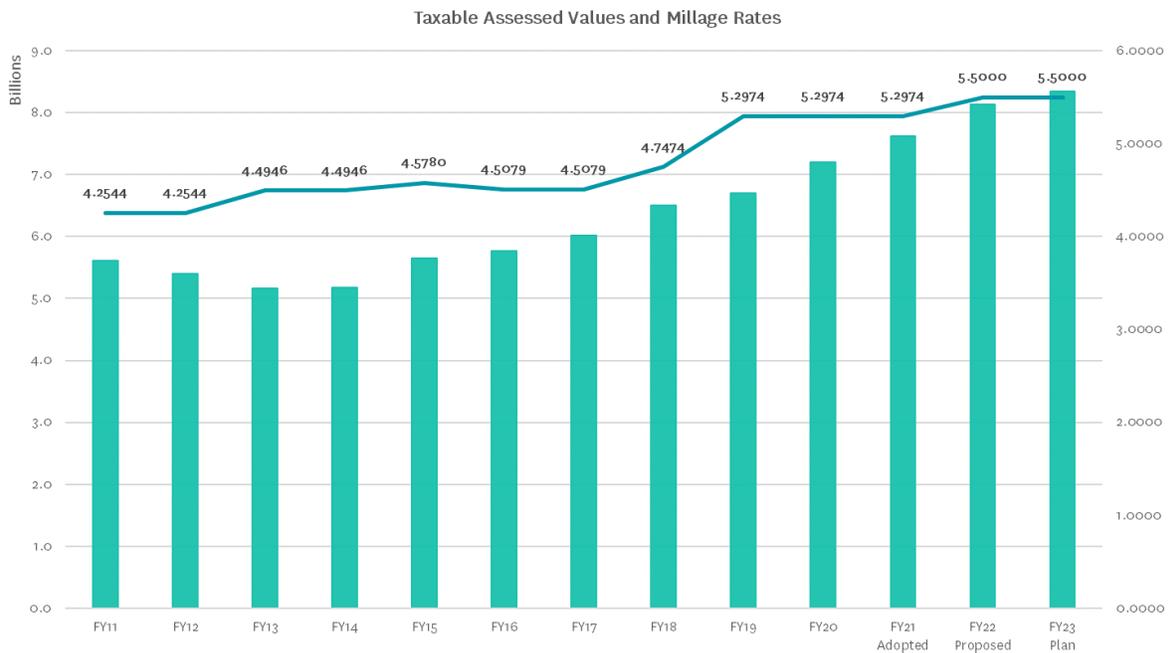
minimum 2.5% compensation increase, funding for various software systems citywide and technological equipment replacements.

The FY 2022 Proposed Budget also reflects the transition of the payment of the General Government’s Pension Annual Required Contributions from a bi-weekly basis to an annual basis at the beginning of the fiscal year. Additionally, debt service payments have been budgeted for the Pension Obligation 2020 Bonds which are less than if the City had made the payments to the pension plans on an annual required contribution basis. Due to the Pension Obligation 2020 Bond issuance that settled 95% of the unfunded actuarial accrued liability, the actuarial valuations dated October 1, 2020 indicate that the General Employees’ Pension Plan is 99.0% funded and the Police Officers’ and Firefighters’ Retirement Plan is 101.5% funded. These funding ratios are a testament to the resilience of the City’s pension plans.

General Fund – Property Tax Values and Millage Rate

The taxable valuation for the City of Gainesville for tax year 2021, for which the proposed FY 2022 budget is based on, is \$8,132,378,247 and represents a 6.6% increase over the tax year 2020 final valuation. New construction assessed value for the tax year 2021 totaled \$286,637,476, a significant increase over the new construction value of \$81,472,770 over tax year 2020. The FY 2022 Proposed Budget reflects a millage rate of 5.5000, an increase over the FY 2021 millage rate of 5.2974. The increase in property values combined with a millage rate increase will generate an additional \$4.3 million in property tax revenue in FY 2022. Property tax revenue represent 30% of the General Fund revenues.

The following table provides a historical overview of property tax valuations and corresponding millage rates for the City. After years of declining property valuations, FY 2015 reversed the trend and property tax values have grown by 45% or \$2.5 billion since. The FY 2023 property tax valuation is projected to grow by 2.5%.



General Fund – Other Revenue Sources

The proposed budget also reflects the first multi-year reduction in the General Fund Transfer from Gainesville Regional Utilities. The General Fund Transfer for FY 2022 is budgeted at \$36,283,000 and is forecasted to be reduced by \$2 million every fiscal year through FY 2027. The Fire Assessment Rate is proposed to remain at \$133 per Net Factored Fire Protection Unit. A review of the methodology utilized to allocate fire suppression costs among various properties will be completed during the upcoming fiscal year and will be the basis for the Fire Assessment Rate for FY 2023.

State revenues such as Municipal Revenue Sharing and Half Cent Sales Tax were received in July 2021 and are budgeted at \$4.6 million and \$8.7 million respectively.

General Fund – Fund Balance

The fund balance in the General Fund provides a measure of the financial resources available for future spending or appropriation. These funds should be adequate to support potential unanticipated costs, like natural disasters, pandemics and emergency repairs to City infrastructure. Additionally, a Fund Balance Policy provides for a stable financial environment that allows the City to provide quality services to its neighbors in a fiscally responsible manner.

In order to sustain the City's financially resilient position, the Fund Balance Policy was updated in September 2020 to implement emergency and minimum reserve thresholds for the General Fund. The General Fund Balance policy requires that an Emergency Reserve be maintained at 0.015% of the taxable value of all property in the City on January 1st of that fiscal year. For the FY 2022 Proposed Budget, the Emergency Fund level is \$1,219,857. The minimum Fund Balance Reserve is (2) months or 16.7% of budgeted expenditures and transfers. Based on the FY 2022 Proposed General Fund's budgeted expenses of \$144,948,694, the minimum fund balance reserve is \$24,206,432 for FY 2022. The City's General Fund Balance based on its last completed annual audit for the period ended September 30, 2021 (FY 2020) was \$25,971,992 which meets the minimum fund balance reserve. The Fund Balance policy is intended to adjust as the City's budget changes and the fund balance requirements are continuously evaluated to ensure the City maintains adequate reserves.

American Rescue Plan Act

On March 11, 2021, President Biden signed the American Rescue Plan Act of 2021 (H.R. 1319) into law. The \$1.9 trillion package, based on President Biden's American Rescue Plan, is intended to combat the COVID-19 pandemic, including the public health and economic impacts. The American Rescue Plan COVID-19 relief package provided \$350 billion to help states, counties, cities and tribal governments cover increased expenditures, replenish lost revenue and mitigate economic harm from the COVID-19 pandemic. Funds may be used to:

- Respond to the COVID-19 emergency and address its economic effects, including through aid to households, small businesses, nonprofits, and industries such as tourism and hospitality.
- Provide premium pay to essential employees or grants to their employers. Premium pay could not exceed \$13 per hour or \$25,000 per worker.

- Provide government services affected by a revenue reduction resulting from COVID-19.
- Make investments in water, sewer and broadband infrastructure.

The City's allocation is \$32,408,804 and the first tranche of funds was received on June 14, 2021 totaling \$16,204,402. The remaining funds will be delivered no earlier than one year later. The City must use the funds to cover costs incurred by December 31, 2024. The City is currently undergoing a rigorous and neighbor involved review process lead by the Office of Equity & Inclusion. An Equity COVID Budget Toolkit has been developed to assist with the equitable review of proposed projects and allocation of the funds.

Regional Transit System Fund

The City's Regional Transit System (RTS) operations, as well as its financial viability, are largely determined by its relationship with the University of Florida and Santa Fe College. Approximately 50% of the FY 2022 operating revenues are related to services provided to the University of Florida and Santa Fe College. These contracts represent negotiated amounts based on the cost of providing bus service to students. The University of Florida and Santa Fe College include a transit fee on each credit hour enrollment which provides the funding source.

Due to the COVID-19 pandemic, RTS has reduced the level of service based upon reduced ridership. As the pandemic continues, RTS is continuously evaluating revenue and expenditures to ensure a sustainable operating budget.

The FY 2022 proposed operating budget and transfers for the Regional Transit System is \$29.4 million, which is \$3,043,326 less than the FY 2021 Adopted Budget.

Solid Waste Fund

The Solid Waste Fund supports a full complement of modern solid waste services by providing household garbage, recycling, yard waste and bulk trash collection. The fund also supports roadside litter collection, public container management, recycling enforcement and education and operation of the City's surplus program among several other services.

Gainesville aims to become a "zero-waste" community by supporting policies that reduce waste and require businesses and residents to rethink consumption and waste flows. In FY 2022 the City will work to procure a new collection contract that addresses Zero Waste Goals; continue a curbside organics collection pilot; further develop a street-sweeping composting program; and create an education program to address recycling contamination.

The Solid Waste Fund proposed expenditures are \$11.57 million, which is \$411,251 more than the FY 2021 Adopted Budget.

Stormwater Management Utility Fund

The revenues collected for the City's Stormwater Management Program are used for operating expenses and capital improvements directly related to the management of stormwater, including upkeep of basins and ditches, street sweeping and the City's flood plain management program and watershed maintenance. Additionally, stormwater funding supports the City's mosquito control program and its Clean Water Partnership in cooperation with Alachua County and the Florida Department of Transportation.

The FY 2022 proposed operating budget and transfers for the Stormwater Fund is \$8.86 million, which is \$39,908 more than the FY 2021 Adopted Budget.

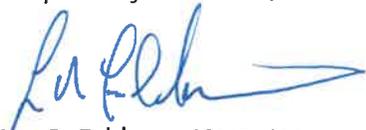
Conclusion

Building a balanced budget is a challenging process; we must consider difficult trade-offs between competing priorities and develop innovative solutions to enhance our service delivery within available resources. I am confident the Proposed Budget presents a balanced approach to achieving the City's goals and delivers the quality services our neighbors expect.

I want to express my appreciation to the Mayor and City Commission. This budget could not have been created had it not been for their leadership and courage in addressing dynamic challenges by engaging with our neighbors and contemplating the impacts of policy decisions. In addition, I would like to thank our Budget & Finance Team, the Leadership Team, the Charter Officers, and all of our community builders for their efforts to create a comprehensive, strategic, transparent and meaningful budget.

The FY 2022 Proposed Budget is hereby presented to City Commission at the first public hearing on September 13, 2021. A final public hearing will be held on September 23, 2021. I look forward to working with you, our neighbors and our community builders to finalize and implement the Fiscal Year 2022-23 Financial Operating Plan.

Respectfully submitted,



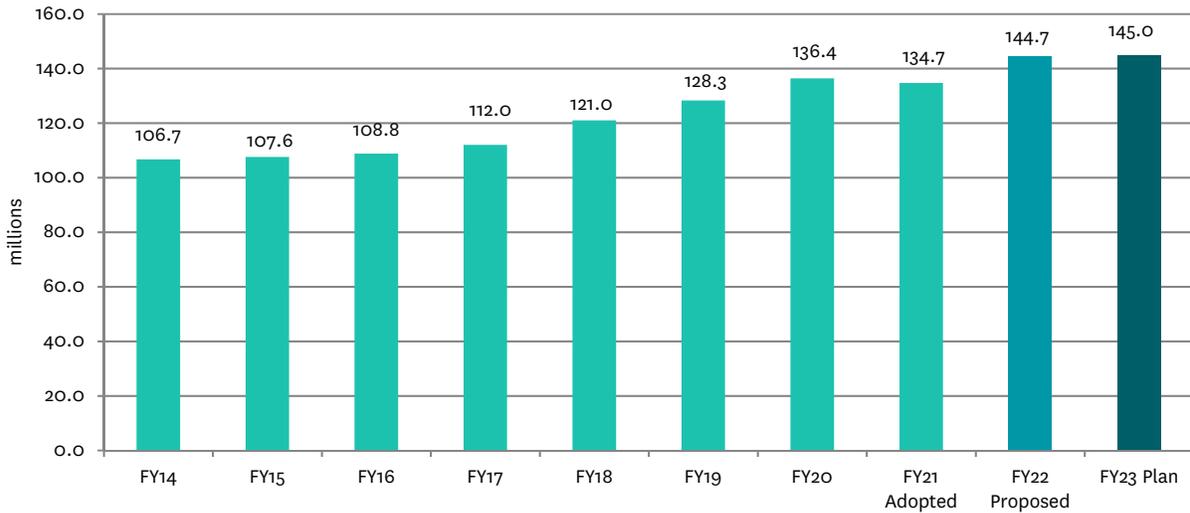
Lee R. Feldman, ICMA-CM
City Manager

GENERAL FUND

Revenues

Total General Fund revenue growth flattened considerably over the years between fiscal year 2008 and fiscal year 2013, before beginning a slow recovery starting in FY14. This growth is mainly contributed to the increase in the millage rate and fire assessment in fiscal years 2018 and 2020 and a proposed increase in the millage rate for FY22.

Total General Fund Revenue



The primary General Fund revenue sources consist of:

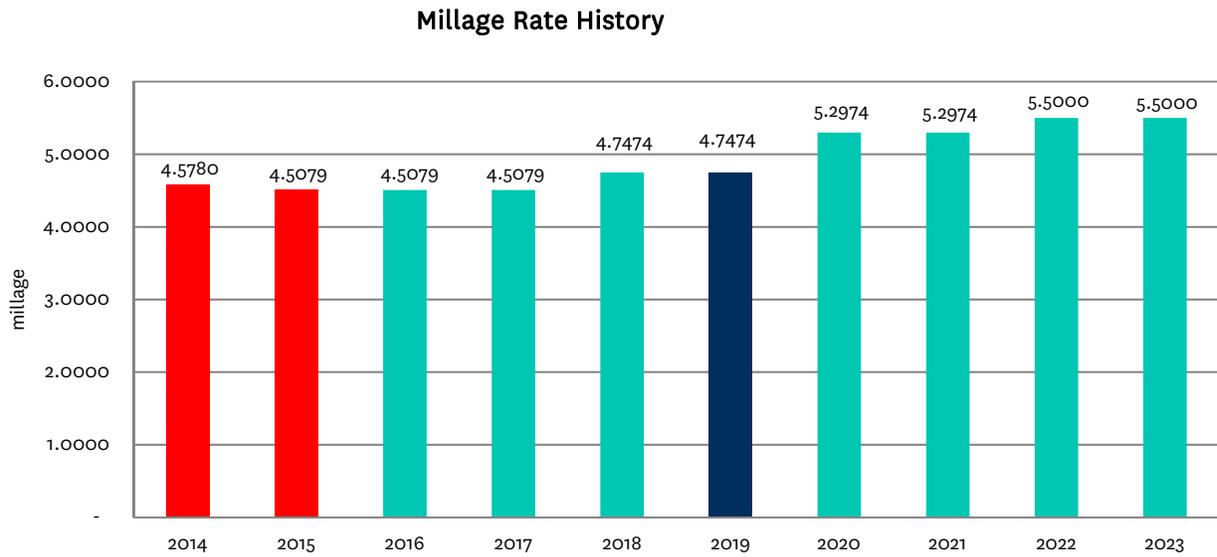
- Property tax
- Utility transfer
- Utility tax
- Half cent sales tax
- State revenue sharing
- Fire assessment
- Communication services tax
- Indirect cost revenue

Property Tax

Ad valorem tax, more commonly referred to as property tax, is the largest single General Fund revenue source accounting for almost thirty percent of General Fund revenue. Property tax estimates are based on the taxable value of a city and the millage rate. A property's taxable value is calculated annually by the

Alachua County Property Appraiser’s office. The aggregate of these values, including annexations, new construction, and appreciation in property values and excluding exempt properties, represents the City’s total taxable value. The taxable valuation for the City of Gainesville for tax year 2021 (for which the FY22 budget is based on) is \$8,132,378,247¹ and represents a 6.6% increase over the tax year 2020 final valuation.

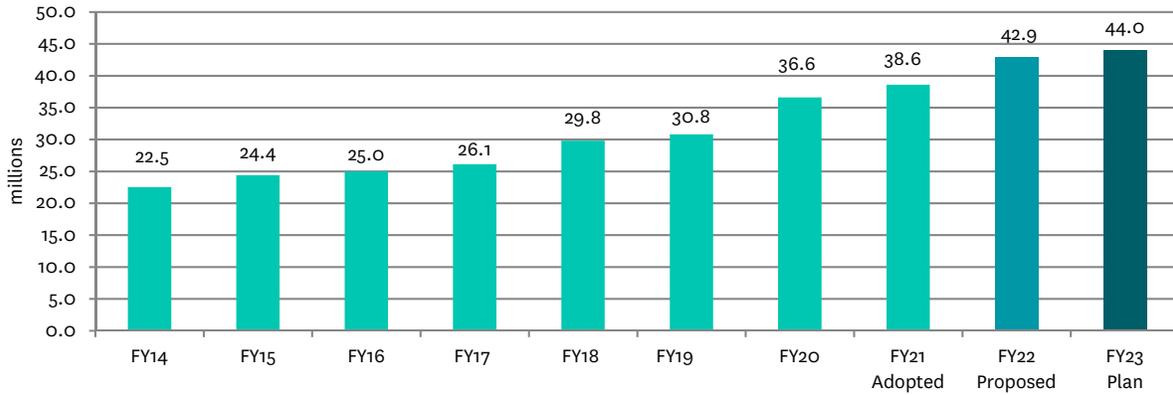
The second component for calculating property tax revenue is a city’s millage rate. The following graph shows the City’s millage rate history. The red bars represent years in which the City adopted the rolled back rate and the navy blue bars signify years in which the City adopted a millage rate below the rolled back rate. The rolled back rate represents the rate that would generate the same amount of property tax revenues as approved for the prior fiscal year. The FY22 proposed millage rate is 5.5000.



The following graph shows the City’s property tax trend which indicates a gradual increase over the past decade. The FY22 increase in property tax revenue is generated by an increase in the proposed millage rate as well as the overall year over year increase in the City’s taxable value.¹

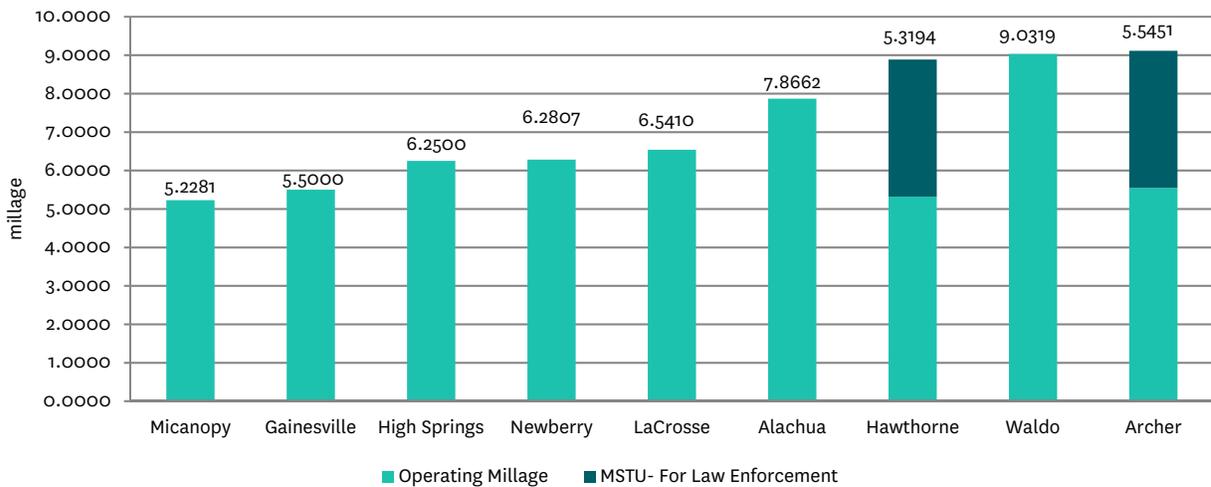
¹ Based on July 1st valuation.

Property Tax Revenue



The proposed FY22 rates for Alachua County are shown in the following graph. This illustrates that the City of Gainesville has the second lowest proposed millage rate in the County.²

FY 2022 Millage by Municipality



Utility Transfer

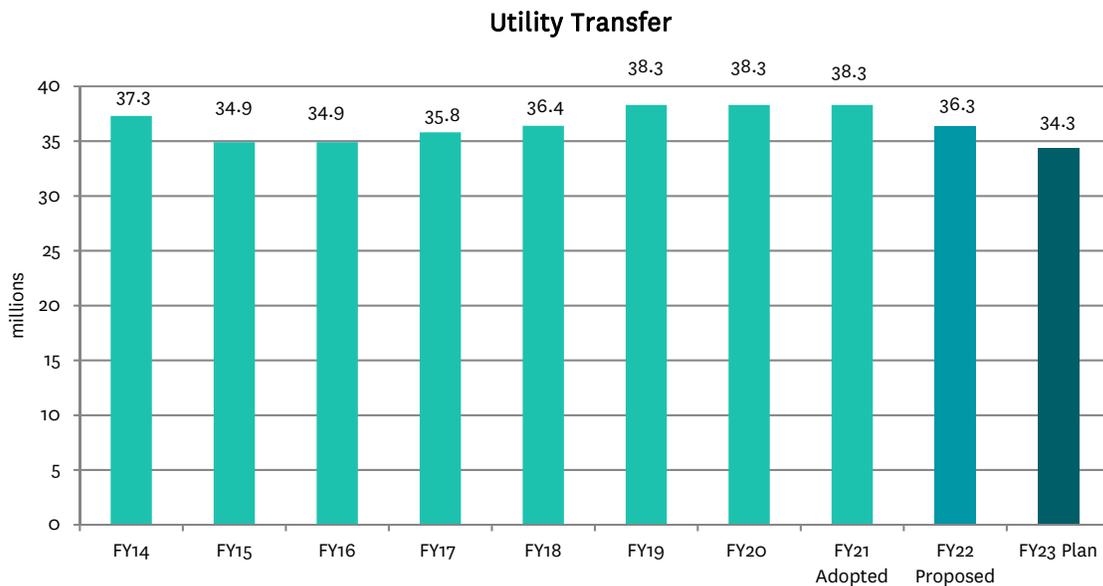
The Utility Transfer (also referred to as the Gainesville Regional Utility (GRU) Transfer, General Fund Transfer, or “GFT”) is the second largest single General Fund revenue source, accounting for almost a quarter of General Fund revenue.

² Alachua County 2021 Real Estate TRIM Notice

The transfer is intended to represent what GRU would pay the City if it was an investor-owned utility, which includes the following elements:

- Property tax
- Franchise fee
- Return on investment to shareholders/owners

The previous transfer formula (FY15-FY19) had annual growth factor of 1.5% per year. During the FY20 and FY21 budget process the City Commission approved to remove this growth factor and to keep the GFT flat. On April 8, 2021 commission adopted to reduce the FY22 transfer down to \$36,283,000 ([Agenda# 200739](#)). The city commission took further action by adopting [Resolution #210116](#) on July 19, 2021 reducing the amount of the GFT by \$2 million dollars a year through fiscal year 2027.

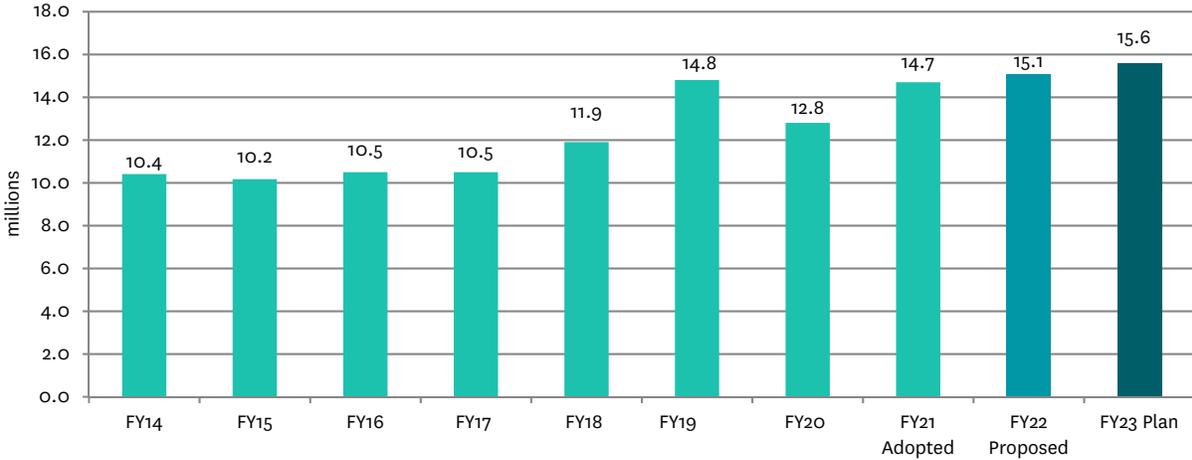


Utility Tax

Utility tax revenues are generated through taxes levied on electric, water, and natural gas utility customers who reside within City limits. Fuel costs are not subject to this tax; therefore, price changes which flow through GRU’s fuel adjustment do not impact the level of the tax generated.

Electric rate changes have the most significant impact on this revenue source. In mid-FY18, an increase in base electric rates and the purchase of the biomass plant by GRU caused the amount of utility tax charged to increase by approximately \$2.7 million in FY19. On June 7, 2021 the city commission approved rate increases for electric, water, wastewater and gas. These increases are reflected in the increased budget for FY22 and FY23. ([Agenda #201211](#))

Utility Tax Revenue



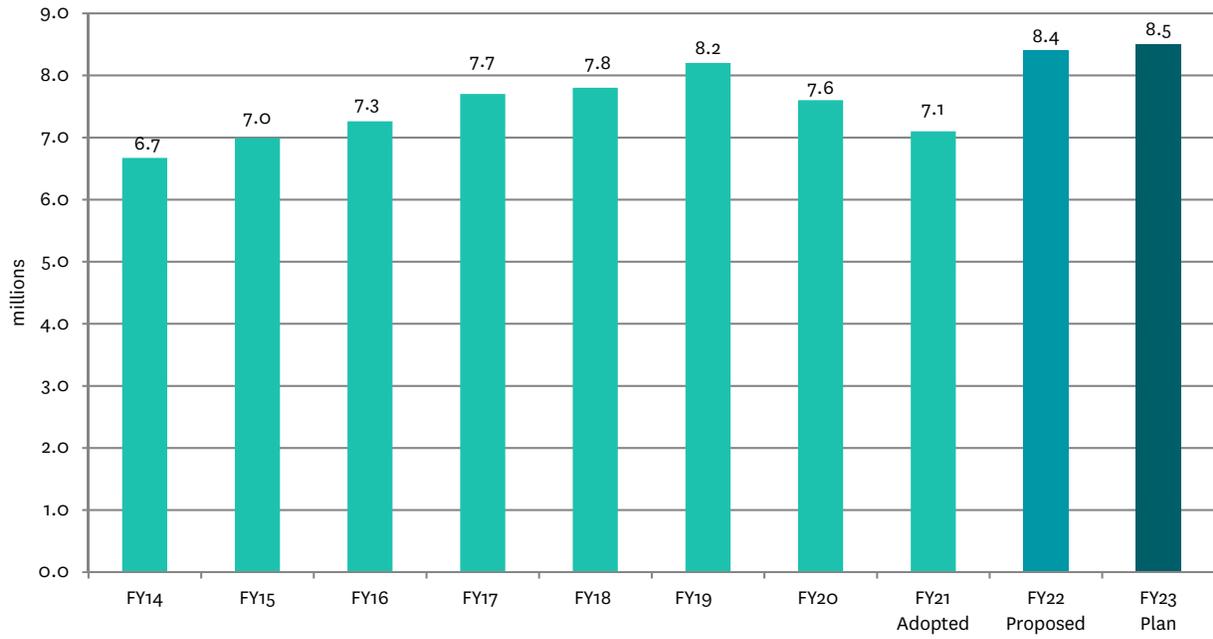
Charges for Services

Charges for services include a wide variety of sources, ranging from interlocal agreements with other agencies to pool entry fees to parking decal sales. To keep up with increases in the costs of service provision, the City’s practice has historically been to increase most user fees by 5% every other year. The FY22 proposed budget includes this 5% increase for all applicable fees.

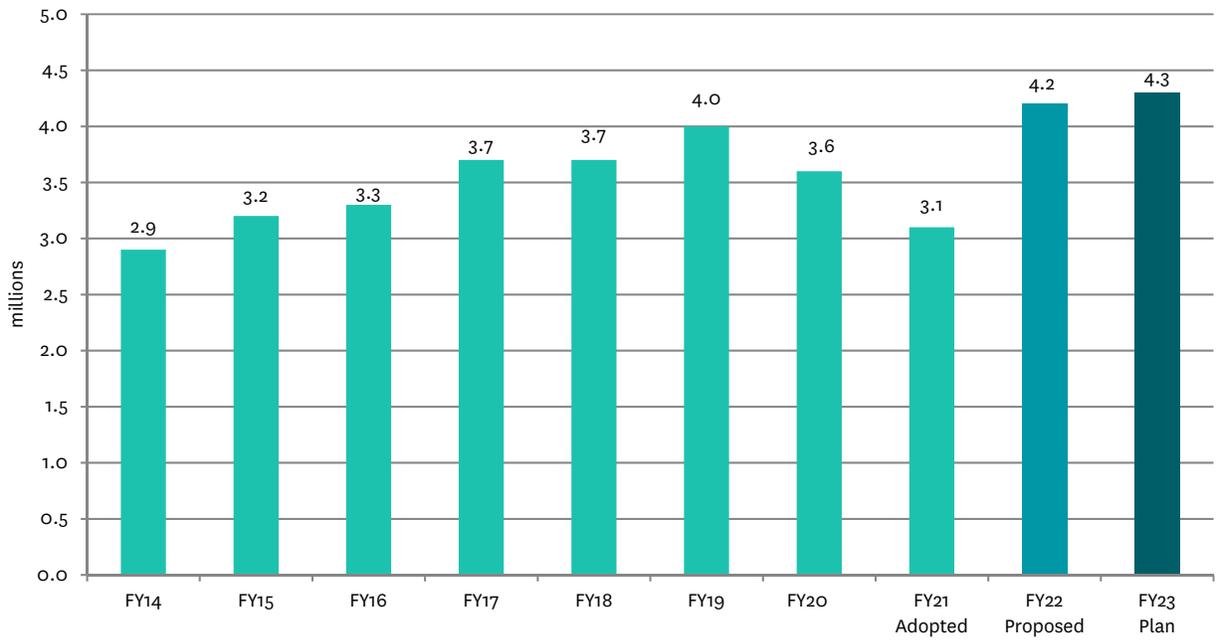
Half Cent Sales Tax & State Revenue Sharing

Half cent sales tax revenue and state revenue sharing are both funded from sales taxes collected by the State then allocated to local governments on a formula basis. Half cent sales tax revenue is based on taxes collected within Alachua County, whereas, state revenue sharing is based on taxes collected state-wide. Beginning in FY20, a portion of the State Revenue Sharing is budgeted in the Guaranteed Entitlement Revenue and Refunding Bond of 1994 (GERRB) for the debt service payment causing total State Revenue Sharing to appear lower; however, it is budgeted in two separate areas. The FY21 adopted budget reflects the state anticipated loss of revenue due to COVID-19, however FY21 collections are tracking to exceed FY21 adopted budget by proximity 12%. The FY22 proposed budget includes an 18.3% increase for Half Cent Sales Tax and a 36.1% increased for State Revenue Sharing based on the State’s recommended estimates.

Half Cent Sales Tax

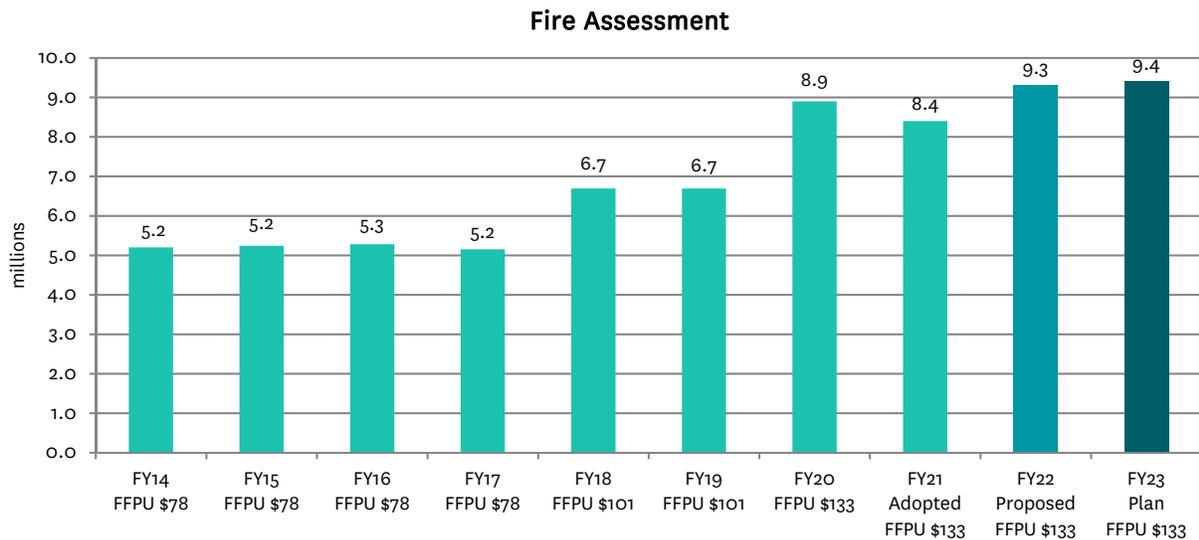


State Revenue Sharing



Fire Assessment

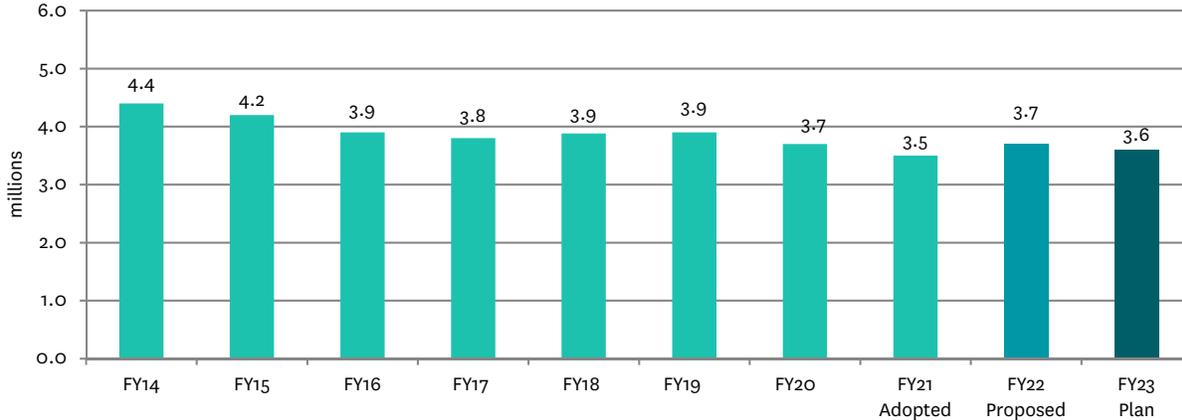
In June 2010 the city implemented a recurring annual fire special assessment to provide a portion of the funding for the city’s fire services, facilities, and programs against all assessed property within the City of Gainesville. Implementation of the Fire Assessment broadened the base of those who pay to cover the cost of fire service delivery. Assessments are calculated based on the following information of a property: total square footage under roof, its hazard classification, and the historical demand for each hazard class. A system of tiers within the hazard classes based on building size determines how many FFPU’s are assigned to a building. A Net Factored Fire Protection Unit (FFPU) amount is then calculated which is multiplied by the FFPU. The proposed rate for FY22 is \$133.00 per Net FFPU.



Communication Services Tax

According to the Florida Department of Revenue, statewide communication service tax receipts have declined due to increasing competition which has driven down prices, prepaid phone services which are exempt from communication service tax, and growth in satellite television which is exempt from the local portion of communication service tax. The City was very conservative for the FY21 adopted budget anticipating additional loss of revenues due to COVID, however FY21 actuals are tracking to exceed budget. The City continues to project this revenue source conservatively and is assuming a small growth in FY22 which brings this revenue source more in line with pre-COVID activity.

Communications Services Tax



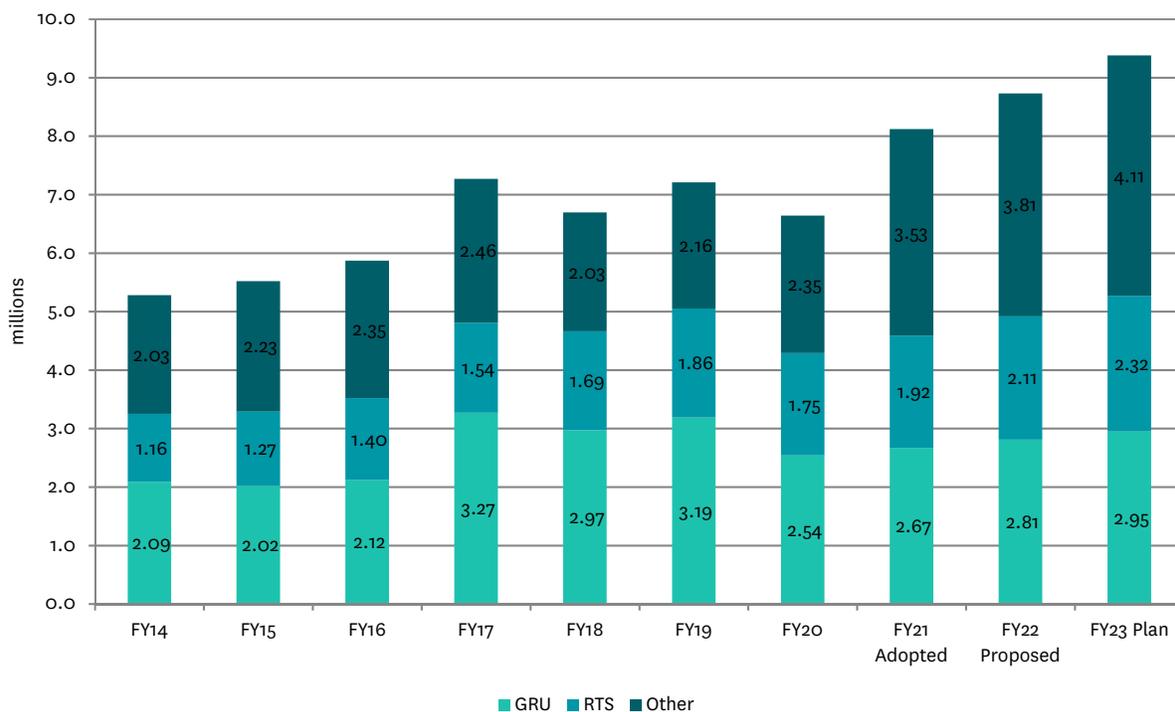
Indirect Cost Revenue

The General Fund covers the cost of a variety of shared services such as purchasing, payroll, legal services, facilities maintenance, utilities, human resources, budget, audit and accounting. The City uses a third party to calculate the allocation of the cost of those services which are provided to other City departments, including GRU.

Costs are allocated based on percentage of effort, number of employees, square footage and other relevant factors. Certain costs are allocated to all departments and funds, such as payroll, HR, and internal audit while other costs are only allocated to general government departments and funds, such as purchasing and budget.

The following chart provides a historical look at indirect cost revenues. In FY17, the GRU General Manager and the City Manager agreed to combine the budgeting of Human Resources under general government's budget to improve analysis, monitoring and reporting. That change accounts for the significant increase in indirect cost revenue in FY17 and is offset by a corresponding increase in expenditures budgeted in the Human Resources department within the General Fund. This structure continues in the FY22 proposed budget and FY23 plan.

Indirect Cost Revenue



Revenue Summary – Annual Growth Percentage

The COVID-19 pandemic has created economic disruptions throughout the country causing significant declines in economic activity overall. Fortunately the City has experience relatively minor disruption to revenue. In most revenue categories, fiscal year 2021 actual revenue collections are starting to trend back towards pre-pandemic levels. The FY22 proposed budget reflects conservative revenue estimates in those revenue categories most disrupted by the pandemic (such as the Communications Service Tax).

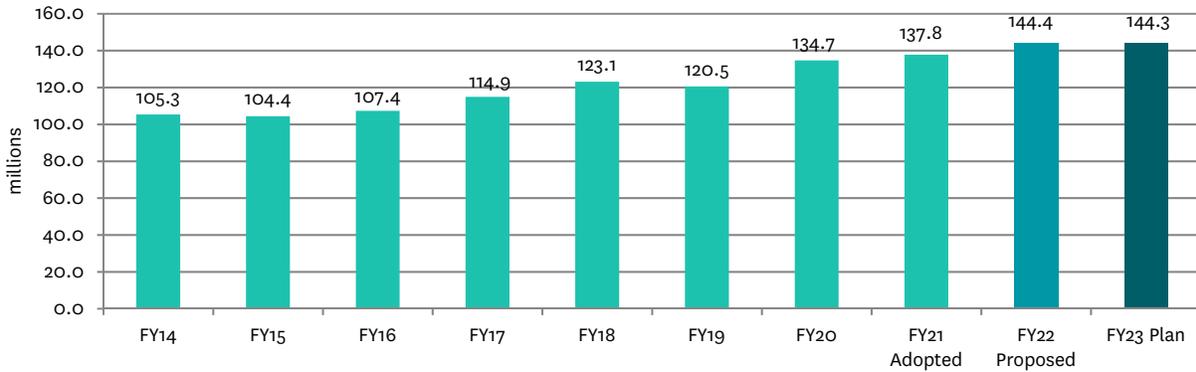
With regards to property tax revenue growth, the FY22 budget includes an increase in the millage rate from 5.2974 mills in FY21 to 5.5000 mills. The GFT reflects a reduction of \$2 million from \$38,283,013 to \$36,283,000 in FY22 and a further reduction to \$34,283,000 in FY23. Utility tax revenue and Half Cent Sales tax reflects a slight increase from FY21 in FY22. State Revenue sharing reflects a 36.1% increase over prior fiscal year based on the State’s recommended estimates. The Fire Assessment remains unchanged at \$133.00 per Net Factored Fire Protection Unit in FY22. Lastly, the FY22 proposed budget reflects a 5% increase to rates and fees if applicable.

Expenditure Overview

The FY22 proposed budget continues to invest in our community builders with the continuation of implementing the total rewards study and merit increase for all community builders. The increase in debt service is related to the pension obligation bond issued in FY20. The proposed budget also includes additional funding for the Community Resource Paramedicine Program, which was created to help

Gainesville neighbors better manage their health conditions. The City will begin to develop a Youth Services Office that will provide quality service, education and access to resources for all youth. The FY22 proposed budget also includes continued efforts towards Vision Zero, a project that seeks to eliminate traffic fatalities and severe injuries.

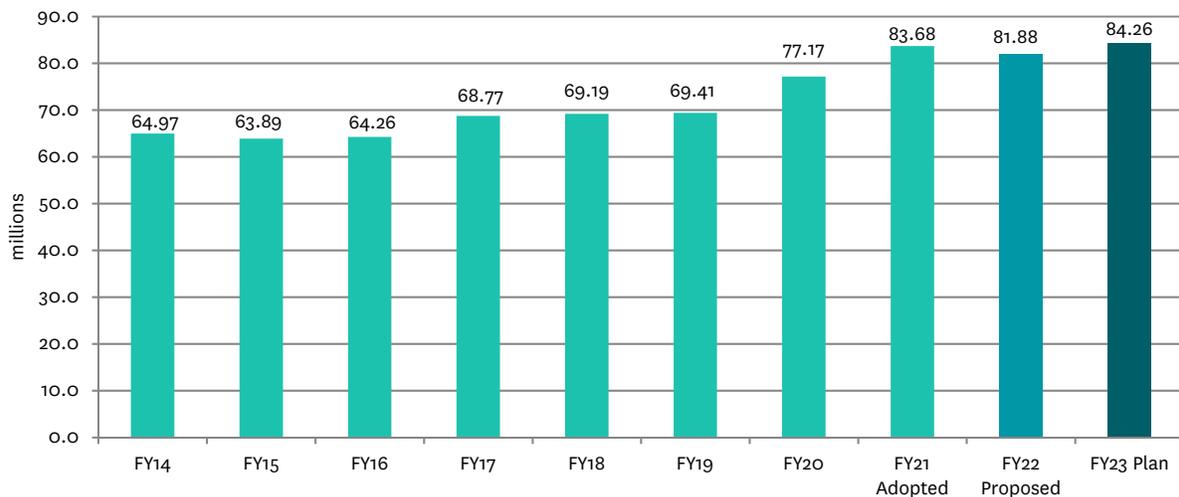
General Fund Total Expenditures



Personal Services

In FY21, the Department of Technology and Innovation department transitioned back to the General Fund and contractual paid positions were converted to regular city positions. Both the FY22 proposed and FY23 plan include the continued implementation of the pay study, living wage increase, merit increases and the additional Community Resource Paramedicine Program positions requested. During FY21, the City transitioned from bi-weekly pension contributions to an annual contribution at the beginning of the fiscal year which resulted in lower pension contribution requirements. The savings realized was offset by the increased annual debt payment for the pension obligation bond issued in FY20.

Wages & Benefits



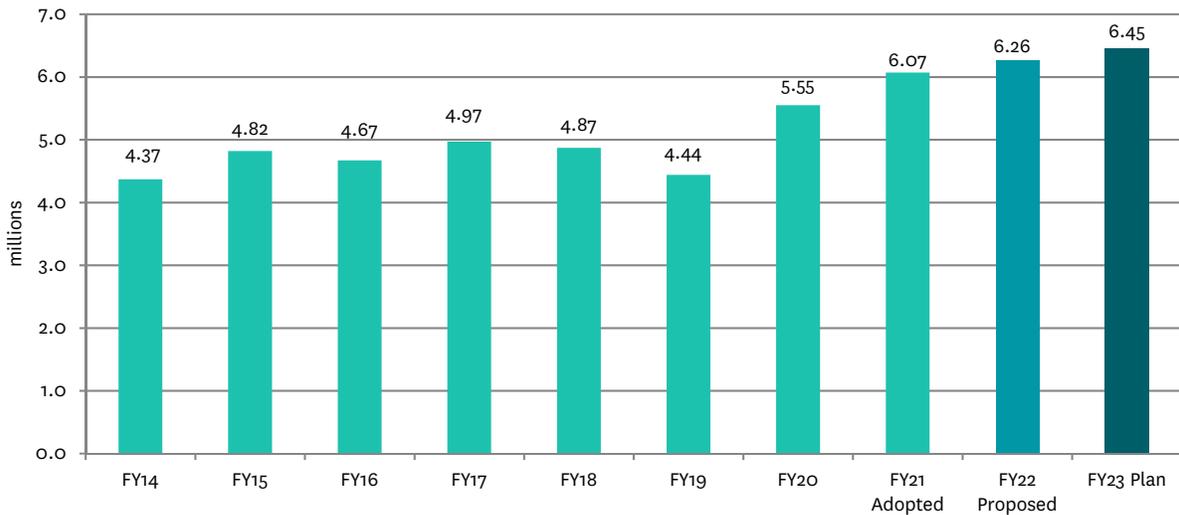
Operating Expenditures

Utilities: Changes to utility rates for electricity, water and streetlights will impact this budget area. The cost of utilities is a function of consumption and price. Gainesville Regional Utilities’ proposed budget includes rate increases in FY22 as reflected in the following table.

GRU Utility Rate Increases

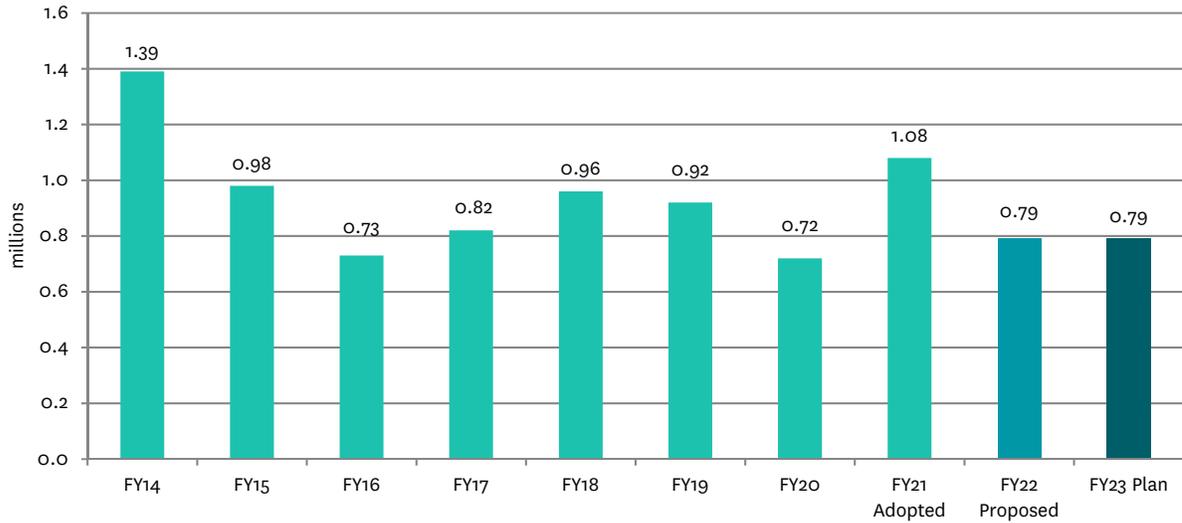
	FY22	FY23
Electric	7.00%	3.00%
Water	0.00%	0.00%
Wastewater	5.00%	5.00%
Gas	3.00%	0.00%

Utilities Expenditures



Fuel: Fuel cost is driven by consumption and price. On the consumption side of the equation, General Government fuel usage, both for unleaded and diesel has remained fairly steady. Fuel prices are notoriously difficult to forecast on a longer-term basis and therefore to help mitigate these fluctuations General Government has implemented a fuel hedging program to help manage the City’s fuel budget risk and reduce overall fuel costs in the long-term.

Fuel Expenditures

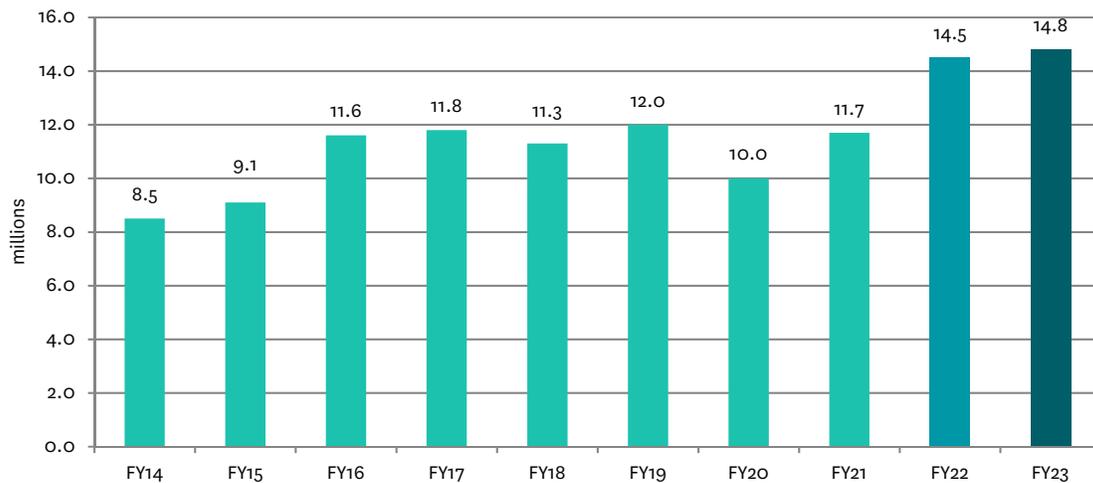


Debt Service

Debt Service: The City’s debt is composed of capital bond and revenue note issues and pension bond issues. Increase in debt service in FY21 and FY22 are due to the pension obligation bond issues in fiscal year 2020. FY21 reflects partial payment for this new debt issuances and FY22 reflects full payments.

It is important to be aware of the future debt payment obligations of the City. The graph below includes all existing general fund outstanding debt through FY23. The 2003 Pension Obligation Bonds which account for almost 17% of our annual debt service will be fully paid off in FY33, the 2020 Pension Obligation Bond will be fully paid in FY42.

General Fund Debt



Development of the FY22 Proposed Budget and FY23 Plan

The City's Proposed Budget was developed in collaboration with all City departments, City Commission, City Charter Officers and our neighbors. Public engagement from our neighbors was sought through the 2020 Neighbor Survey and during City Commission budget workshops and meetings.

Based on the expertise of the City's community builders and our neighbors the Proposed Budget continues to address the top priorities and challenges facing the city.

Neighbor Survey Results

The Neighbor Survey was designed to gather input from neighbors gauge satisfaction with city programs and services and help determine long-term planning and investment decisions.

More than 7,000 neighbors from the City's four commission districts were asked to rate the quality of City programs and services. A total of 1,042 neighbors responded by mail or online. At least 250 responses were obtained from each district. Of those surveyed, most neighbors responded with a high opinion of Gainesville in these areas: healthcare; educational opportunities; public safety; mobility; parks, recreation and cultural affairs; and quality of city services.

Gainesville was rated as an "excellent" or "good" place to live by 83% of those who shared an opinion. "Excellent" or "good" also was used by 79% to describe Gainesville as a place to raise children, and by 71% as a place to work.

Notable feedback was collected about the city's overall response to the COVID-19 pandemic. Of surveyed neighbors who shared an opinion, 64% were "very satisfied" or "satisfied" with the city's response, compared to 35% with the State's coronavirus response.

Respondents also listed priorities for City leaders to consider during the next two years. For example, neighbors indicated that quality of life, including overall cost of living, should be addressed. The availability of employment opportunities, electricity service and water service were also specified as priorities by neighbors.

This survey and results can be found on the City's Website at [City of Gainesville survey](#).

How the Proposed Budget continues to address the important work of Building Community

The City of Gainesville is committed to delivering high-quality and responsive services to all of our neighbors. The City continues to focus its actions around the strategic plan adopted by the City Commission on August 6, 2020. ([Agenda #191181](#)) The table below highlights some examples how funding in the FY22 Proposed Budget will advance the City Commission’s top goals.

TOP GOALS	NEWLY FUNDED ITEMS
Equitable Community Community Paramedicine Resource Program	Fire Rescue budget includes an additional \$258,360 in FY22 and an additional \$437,195 in FY23 for operations and additional staffing
Sustainable Community City Environmental Goal-100% Renewable Energy City Organization	Public Works budget includes an additional \$250,000 to conduct a Street Light Study
A Great Place to Live and Experience Vision Zero	Transportation and Mobility budget includes an additional \$750,000
Youth Services Program	Parks Recreation and Cultural Affairs budget includes \$350,000 to establish a Youth Service division

Overview of General Fund Baseline adjustments – Providing Sustainable Community

The increments included in this proposed budget are intended to support Gainesville’s mission to build community by providing services responsive to neighbors and our community in a financially responsible and neighbor-focused manner.

Major baseline revenue adjustments include an increase in property tax of \$2,737,582 based on the increase of taxable value compared to FY21 adopted budget and a reduction in the General Fund Transfer from Gainesville Regional Utilities in the amount of \$2 million each in FY22 and FY23. Charges for services revenues increased \$1,347,839 in FY22 and \$2,202,021 in FY23 due to the 5% fee schedule increase and indirect cost increases.

Although the proposed personal service budget baseline includes a 1.3% decrease or \$1,075,046 over all, it still includes the continued implementation of the Total Rewards study, living wage adjustments including compression, 2.5% merit increases for all community builders and the IAFF negotiated three-year agreement. Personnel expenses show a year over year decrease due to the shift of the unfunded liability

pension expense from the annual required contribution to the payment of debt service for the pension obligation bond issued in FY2020. The City will pay for any normal costs through an annual required contribution. The Pension Obligation Bond Series 2020 resulted in an annual increase in debt service by 29.7% or \$3,070,542.

Proposed General Fund Increment Detail

Adjustments to Baseline

Adjustments to the baseline include updated revenue projections as well as contractual changes and previously entered into commitments. These baseline adjustments resulted in a new baseline surplus of \$3,506,154 for FY22 and \$1,324,696 in FY23.

	FY22		FY23	
	Revenues	Expenditures	Revenues	Expenditures
Beginning Baseline Revenues	143,731,074		144,336,191	
Beginning Baseline Expenditures		140,224,920		143,011,495
Beginning Baseline Surplus/(Deficit)		3,506,154		1,324,696

City Manager Recommended Increments

The City Manager’s proposed increments total \$3,373,774 for FY22 and \$1,234,820 for FY23. These increments include operational budget increases for both the City Auditor and Equity & Inclusion for outside external consulting and software upgrades. FY22 also includes one-time increment in the amount of \$1,896,439 for capital and facilities maintenance and one-time increment of \$215,000 to purchase a new document management system.

	FY22		FY23	
	Revenues	Expenditures	Revenues	Expenditures
City Manager Recommended Increments :				
Street Lighting Tree Trimming	-	100,000	-	100,000
Capital and Facilities Maintenance	-	1,896,439	-	-
Software tool to support PerformGNV	-	70,000	-	70,000
Integration of the new website with the Citizen Relationship Manager (CRM) software tool	-	50,000	-	50,000
Special Events Software	-	30,000	-	30,000
GPD DLT Tape System	-	12,000	-	-
GPD FDLE Logging Server	-	-	-	22,000
GPD Server OS software upgrade	-	35,720	-	-
GPD Network Switches Upgrade	-	-	-	95,000
GG Laptop Replacements (148 Laptops)	-	167,200	-	-
Accountant II - Grants (0.50 FTE)	-	31,511	-	30,511
Community Paramedicine Resource Program start up costs Phase 2	-	15,209	-	-
Community Paramedicine Resource Program Specialist (0.50 FTE)	-	25,781	-	25,781
Community Resource Technician (2.00 FTE)	-	42,172	-	84,344
Community Health Director (1.00 FTE)	-	116,346	-	116,346
Community Resource Paramedic Program Coordinator (0.50 FTE)	-	-	-	34,168

	FY22		FY23	
	Revenues	Expenditures	Revenues	Expenditures
City Manager Recommended Increments continued :				
Firefighter - Community Health Program (3.00 FTE)	-	58,852	-	176,556
Tempforce to FTE Account Clerk Senior (1.00 FTE)	-	56,566	-	56,566
Tempforce to FTE Depot Park Recreation Supervisor (1.00 FTE)	-	70,145	-	70,145
Tempforce to FTE Cultural Affairs (0.50 FTE)	-	32,403	-	32,403
Transfer to Technology Capital Improvement fund for Document Management	-	215,000	-	-
Transfer to Regional Transit fund for Free Fares for Senior and Youth under 18 years of age	-	115,000	-	115,000
City Auditor Increments:				
Implementation of Audit Software	-	7,430	-	-
External consulting, forensic accounting expertise	-	5,000	-	5,000
City Clerk Increments:				
Public comment management services	-	100,000	-	-
Equity & Inclusion Increments:				
Case Management System	-	15,000	-	15,000
External Legal Services	-	80,000	-	80,000
Contract services for compliance investigation	-	26,000	-	26,000
Adjusted Surplus/ (Deficit)		132,380		89,876

City Commission Increments

The City Commission increments total \$1,350,000 in FY22 and \$700,000 in FY23. An increase of \$250,000 for FY22 will provide one-time funding for a comprehensive Street Lighting Study to evaluate the safety of our roads and sidewalks. FY22's proposed budget also includes \$750,000 for one-time funding for the Vision Zero multi-modal safety project. An investment of \$350,000 in FY22 and \$700,000 in FY23 for Youth Services Office will provide safe educational activities for all of our youth. During the July 13, 2021 City Commission meeting, the City Commission tentatively agreed to increase the millage rate up to 5.5000 mills for additional programs. ([Agenda # 210165](#))

	FY22		FY23	
	Revenues	Expenditures	Revenues	Expenditures
Commissioner Increments:				
Millage Rate Adjustment to 5.5000 (increase of .5000 mills)	1,581,715	-	1,621,258	-
Lighting Study	-	250,000	-	-
Vision Zero	-	750,000	-	-
Youth Services Office	-	350,000	-	700,000
Adjusted Surplus/ (Deficit)	1,581,715	(1,217,620)	1,621,258	(610,124)

The proposed General Fund budget includes a total of \$145,312,788 in budgeted revenues and \$144,948,694 in budgeted expenditures, resulting in a FY22 surplus of \$364,095 and a surplus of \$1,011,134 in FY23. The proposed surplus is available for subsequent adjustments to revenues or expenditures and provides flexibility to adjust to some of the budgetary uncertainties in the near future.

The proposed budget includes funding for the projects contained within the FY22/23 Capital Improvement Plan. Details on all funding sources are included in the Detail section of this document.

Uses	FY22 Proposed	FY23 Plan
ADA Curb Ramp Retrofits	50,000	50,000
Boardwalk Replacement	50,000	50,000
Electric Charging Stations	80,000	40,000
Facility & Park Equipment Replacement	5,209	44,191
Implementation of One-Way pair Corridors	29,694	-
Median Construction	15,000	15,000
Sidewalk Construction	110,000	110,000
T.B. McPherson Recreation Center	137,500	-
New Roadway Resurfacing Program	1,966,583	1,971,673
SE 4th Street Project	99,890	102,424
Albert "Ray" Massey (Westside) Park Playground Improvements	1,250,000	-
Boulware Springs Historic Water Works Improvements	-	700,000
Cultural Center/Festival and Arts Park	-	2,425,000
Forest Park Improvements	1,900,000	-
Improve Bikeway and Trail Connections	850,000	-
Ironwood Golf Course Improvements	100,000	-
Park and Field Lighting Overhaul	-	1,265,000
Thelma A Boltin Center Improvements	2,250,000	-
Tom Petty Softball Field Improvements	-	350,000
WSPP Contingency 2017-2024	500,000	865,000
WSPP Project Management	935,295	1,033,568
Bandwidth Costs	41,062	41,062
IT - Contract	1,232,522	1,232,522
PC Replacement Plan	190,000	190,000
	\$11,792,755	\$10,485,440

General Fund – Fund Balance

In order to establish a minimum cash threshold for emergencies, an emergency reserve shall be maintained at .015% of the taxable value of all property in the City on January 1st of that fiscal year.

The fund balance policy also requires a minimum of two months or 16.7% of the General Fund Budget and a maximum of three months or 25% of the following year's budgeted expenditures and transfers.

Other Funds

Details on the General Fund, along with all of the City's other funds, can be found in the Appendix.

The following section provides highlights on the City's enterprise funds which typically charge user fees designed to offset the cost of providing services.

Florida Building Code Fund

The City’s best local indicators for building permit activity forecasting tend to be land use changes, development applications and first step meetings. Several major building projects over the last few years have generated significant revenue growth for this fund.

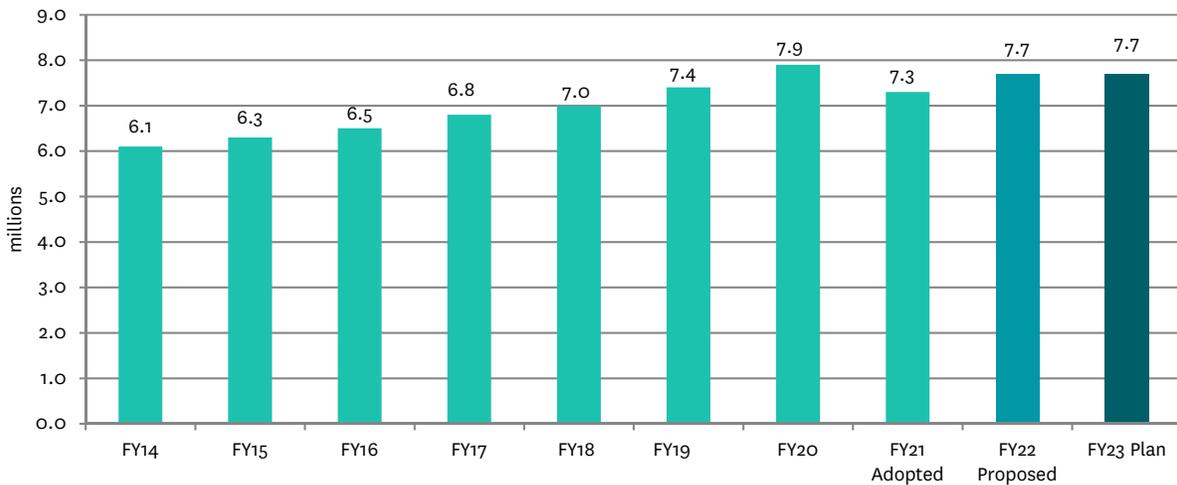
The nature of this fund is cyclical revenue and, that revenue be received in advance of the related cost of providing the building inspection services for those projects. Because of this, the Building Fund at the end of FY20 had net position in excess of \$5.6 million. These funds are restricted by Florida Statute to be used for the provision of building inspection services.

BUILDING CODE FINANCIAL TREND					
	FY19	FY20	FY21 Adopted	FY22 Proposed	FY23 Plan
Building Permits	2,611,084	2,742,778	1,780,319	2,780,319	2,780,319
Electric, Plumbing & Gas Permits	273,466	219,710	333,295	333,295	333,295
Other	181,708	136,631	145,167	145,167	145,167
Planned use of fund balance	-	-	911,868	1,075,724	1,249,204
Total Revenues	3,066,258	3,099,119	3,170,649	4,334,505	4,507,985
Personal Services	259,159	2,409,435	2,934,789	2,759,248	2,829,016
Operating	767,490	770,647	131,218	1,399,006	1,484,249
Non Operating	50,304	48,465	104,642	176,251	194,720
Total Expenses	1,076,953	3,228,547	3,170,649	4,334,505	4,507,985

STORMWATER MANAGEMENT UTILITY FUND

The objective of the stormwater program is to improve Gainesville’s water quality. In order to achieve this, staff performs maintenance of basins and ditches, runs the mosquito control program and also maintains the stormwater system. Entities are billed based on their factor of Equivalent Residential Units (ERU).

Stormwater Fee Revenue



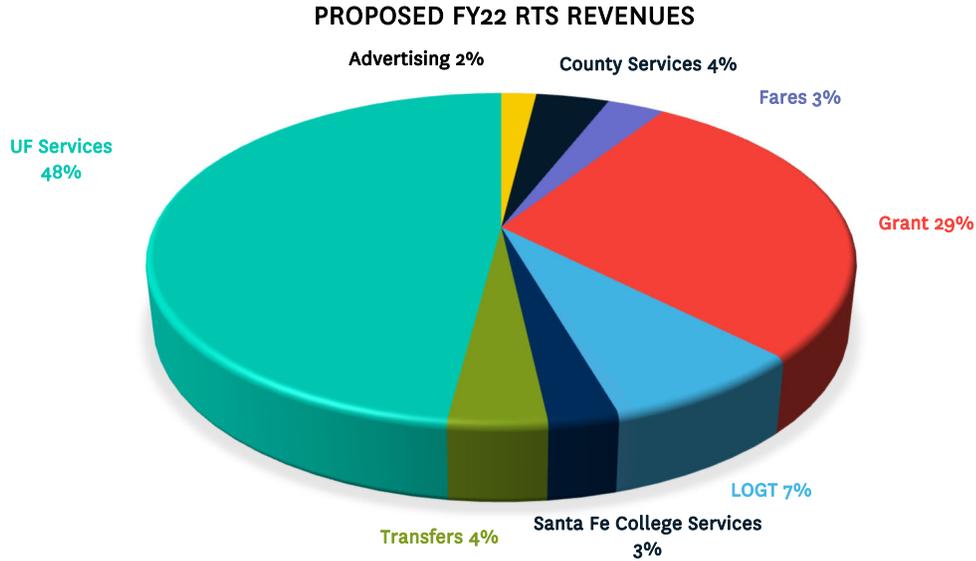
SOLID WASTE

The primary revenue source for the Solid Waste Fund is the monthly user fees which are collected on the City’s behalf by GRU on the monthly utility bill. These fees are typically increased by 5% on even numbered budget years, which means the increase is included in the proposed FY22 budget but not in the FY23 plan. The City contracts out solid waste collection.

SOLID WASTE FINANCIAL TRENDS					
	FY19	FY20	FY21 Adopted	FY22 Proposed	FY23 Plan
Collection Fees	1,416,778	1,426,264	1,128,489	1,434,913	1,463,611
Franchise Fees	8,886,737	9,392,682	8,870,937	9,399,483	9,467,281
Other	256,340	183,720	253,400	238,501	240,700
Planned use of fund balance	-	-	960,434	127,348	67,526
Total Revenues	10,559,855	11,002,666	11,213,260	11,200,245	11,239,118
Personal services	917,219	1,377,654	1,553,457	1,540,442	1,579,315
Solid waste tip/dump	1,310,353	1,606,213	1,912,757	1,912,757	1,912,757
Refuse collection fees	4,565,168	4,733,932	4,549,518	4,549,518	4,549,518
GRU billing services	273,141	220,959	287,026	287,026	287,026
Roadway maintenance	1,429,515	1,429,515	1,429,515	1,429,515	1,429,515
Other	2,081,626	1,669,184	1,480,987	1,480,987	1,480,987
Total Expenses	10,577,022	11,037,457	11,213,260	11,200,245	11,239,118

REGIONAL TRANSIT SYSTEM (RTS)

RTS operations are predominantly centered on the transit system’s relationship with the University of Florida, the largest customer of RTS. As reflected below, 48% of FY22 proposed revenues are generated by UF services.



FY22 proposed revenue generated by UF services is broken down as follows:

COMPOSITION OF UF RELATED REVENUES	
UF Transportation Fee & Contract	14,009,910
Gator Aider	259,963
Shands Employee Passes	76,545
Total UF Related Revenues	14,346,418

More than half or 58% of RTS operating expense is related to personal services. The next largest expense is fuel which makes up 9.4% of the overall expenses. FY22 budget also includes RTS’s portion of the annual debt payment for the pension obligation bond issued in FY20.

	RTS EXPENSES				
	FY19	FY20	FY21 Adopted	FY22 Proposed	FY23 Plan
Personal Services	16,340,662	17,072,387	12,850,097	17,075,242	1,745,660
Fuel	2,780,535	1,913,026	2,753,382	2,753,382	2,753,382
Other Contractual Services	2,913,055	2,732,243	2,356,778	2,575,128	2,575,128
Other	6,952,667	5,854,014	8,757,364	7,009,800	23,091,826
Total Expenses	28,986,919	27,571,670	26,717,621	29,413,552	30,165,996

Budget Overview

BUDGET PROCESS

The City of Gainesville's Financial and Operating Plan focuses on City-wide goals and objectives obtained through departmental objectives and management plans. The budget is generally developed in three phases.

- The initial phase is concerned with financial planning for the City and setting city-wide goals and.
- The second phase focuses on the development of departmental goals, service levels, and target budgets.
- The last and final phase results in the presentation of a proposed budget by the City Manager in a series of workshops with the City Commission, citizens and staff. A finalized Financial and Operating Plan is adopted by the end of the fiscal year (September 30).

The process begins:

PHASE I - PLANNING AND GOAL SETTING

- The Budget & Finance Department develops the annual budget calendar and recommended budget process, which is reviewed by the City Manager and approved by the City Commission.
- Long-range City goals and work plans are reviewed and revenue projections are developed by the Budget & Finance Department.
- Input from Gainesville Neighbors on City services is encouraged and key issues are addressed in the coming year. Recommendations are received from Advisory Boards and Committees.
- The City Commission, through planning sessions or a retreat, develops key issue statements and priorities for the City.
- The City Commission sets the goals and for the City.

The process continues:

PHASE II - DEVELOPING AND REVIEWING

- The City Manager and Departments meet to identify key issues and. Service level measures are prepared.
- The Budget & Finance Department prepares preliminary revenue estimates.
- Instructions are provided to all City Departments and Offices on the budget process and assistance is provided by the Budget & Finance Department. Funding applications are distributed to the Outside Agencies.
- Departments prepare and submit budget requests to the Budget and Finance Department. These requests generally consist of departmental work plans, service levels, service level enhancements or reductions and line item budgets.
- The Budget & Finance Department reviews budget requests for funding.
- The Assistant City Managers and the Budget & Finance Department staff prepare recommendations for the City Manager's review. The City Manager makes recommendations and sets priorities.
- With the information received, the City Manager and Budget & Finance Department prepare the Proposed Financial and Operating Plan for the fiscal year.
- By July 1, the Alachua County Property Appraiser provides the initial certification of taxable value from which the City estimates the property tax revenues.

The process is completed:

PHASE III - PRESENTING AND ADOPTING

- The City Manager presents the Proposed Financial and Operating Plan to the City Commission in May and June.
- The City Commission conducts workshop sessions during which the City Manager and community builders review and explain the budget documents and City services involved. Under Florida law, all meetings of governmental bodies in Florida are open to the public. As a result of these workshops, the City Commission determines the level of City funding and corresponding costs of services to be funded, and directs the City Manager to modify the proposed budget documents where necessary.
- In July, the City Commission adopts a tentative operating budget, a proposed property tax millage rate and a tentative fire assessment rate and sets the times and dates for the mandated public hearings. The Alachua County Property Appraiser is notified of the public hearings and the proposed tax millage rate.
- The Alachua County Property Appraiser notifies each City property owner of the public hearings as required by the State's Truth in Millage (TRIM) legislation.
- The City Manager and community builders prepare the tentative budget resolutions/ordinances upon conclusion of the public hearing. At the public hearing for the reading of the resolutions/ordinances, amendments to the budget are considered, the tentative budget resolutions/ordinances are modified (if applicable), an amended proposed millage rate is determined, a final fire assessment rate is adopted, and a public hearing for final budget adoption is scheduled. If the amended proposed millage rate exceeds that originally determined, a second notification to property owners is required.
- Within 15 days of the first public hearing, the City must advertise its intention to finalize its budget, the millage rate, the time and date for the final public hearing, and a summary of the proposed budget.
- Within 100 days of initial certification of value, and not less than two days or more than five days after the day that the advertisement is published, the City holds a final public hearing to adopt the millage rate and budget.
- Within three days after the final public hearing, the City forwards the millage rate ordinance/resolution to the Property Appraiser and the Tax Collector.
- Within three days after receipt of certification of final taxable value, the City recalculates its property tax revenues to confirm that the taxable values have not varied more than 1% between the initial and final certification by the Property Appraiser.
- Within 30 days of final adoption of the budget, the City files a Certificate of Compliance with the Florida Department of Revenue and provides certified copies of the required advertisements and approved ordinances.
- The approved Financial and Operating Plan is prepared for distribution.
- The budget calendar provides the framework to be followed to ensure a timely budget process while also ensuring that the City complies with all applicable legal mandates.

BUDGET AMENDMENT POLICY

POLICY

This policy requires that systematic procedures be used in the development, review, adoption, and monitoring of the budget, and to set forth the general nature of those procedures. The detailed procedures used are to be established by the City Manager. (Adopted by the City Commission, October 3, 1983)

STATEMENT AND EXPLANATION OF POLICY

The annual budget is the primary short-term financial planning tool for the City. It is used to set forth the City's estimates of resources available to fund services and to specify the way in which to use those resources. Like any plan, the budget requires careful monitoring as the year progresses, so that material variances are identified and action taken to correct them. Further, since no plan will prove to be an absolutely accurate reflection of future events, management must have sufficient flexibility to make adjustments during the year which do not materially alter the general intent of the City Commission when adopting the budget. This policy is intended to provide that flexibility and to establish adequate controls, through budget monitoring and periodic reporting, to ensure that the overall distribution of resources achieves the results contemplated by the City Commission.

The basic guideline of the City of Gainesville is to discourage any budget amendment unless required to perform necessary functions and duties assigned to a department or office. However, since circumstances may arise which necessitate funding of unforeseen circumstances; it is necessary to have an established procedure which allows for the transfer funds from one line-item account to another.

PROCEDURES

1. **Budget Transfers Between Departments and Offices.** A transfer of funds between any Department or Office (e.g. from the Police Department to the Fire Department) will only be made upon recommendation of the City Manager and approval of the City Commission.
2. **Budget Transfers Between Divisions Within A Department.** A transfer of funds between divisions within a department (e.g. from Patrol Division to Crime Prevention) will be made upon the request of the Department or Office Head, recommendation of the Budget & Finance Department and the approval of the City Manager.
3. **Budget Transfers Within A Division or Unit.** A transfer of funds within a Division will be made upon the request and approval of the appropriate Department or Office Head except as noted below (exception accounts):
 - a. All transfers affecting the Personal Services accounts.
 - b. All transfers affecting the Capital Outlay accounts.
 - c. All transfers affecting Allocated accounts. (These accounts will be identified as the budget process evolves.)
 - d. All transfers affecting Debt Service account
 - e. All transfers affecting Grants and Aids and Non-Operating Expenses.

When it is determined by a Department or Office Head that a transfer of funds in an appropriation unit is necessary into or out of the Personal Services accounts, the Budget Amendment form will be initiated by the Department Head and submitted to the City Manager's Office for approval. Upon approval by the City Manager, the Budget Amendment form will be submitted to the Budget & Finance Department for review and processing.

Applicability and Scope. This policy applies only to the transfer of funds in non-utility operating budget units. For those departments which report to the City Commission (i.e., City Clerk, City Attorney, City Auditor and Equity & Inclusion), the appointed official may sign the transfer request or approval in lieu of the City Manager. When it is determined that a Budget transfer is necessary between fund entities (e.g. General Fund to Pension Fund) the head of those departments or offices reporting to the City Commission must submit such requests to the City Commission. The City Clerk, City Attorney, City Auditor and Equity and Inclusion Departments will forward an informational copy of all transfers to the Budget & Finance Department.

Follow-up. The Budget & Finance Department will return a completed copy of the Budget Amendment form to the originating Department when all action has been taken.

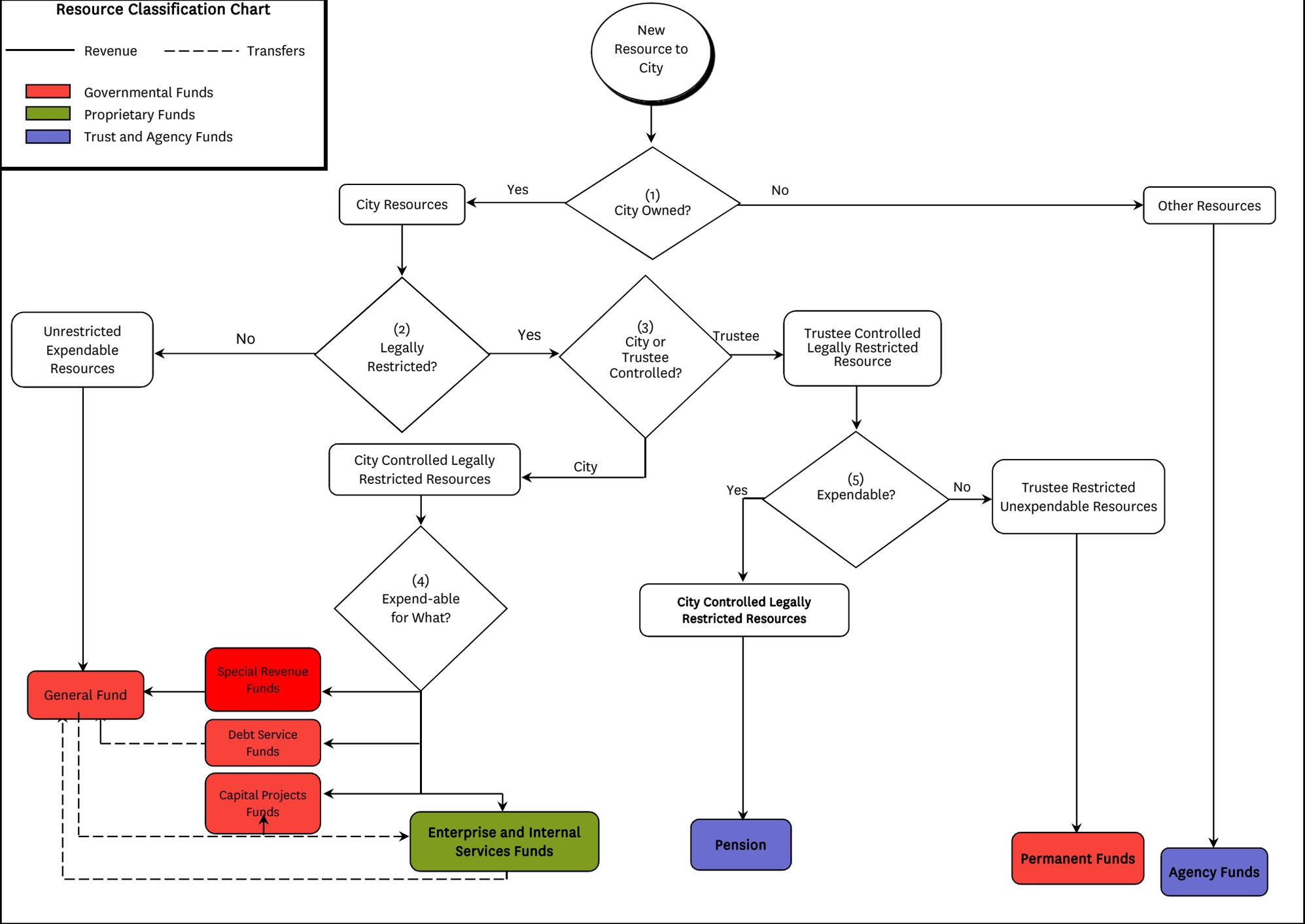
Delegation of Authority. In those cases where the City Manager is designated in this operating procedure (except Appropriations of Contingency Amounts) authority is hereby delegated to the Budget & Finance Department's manager to act on behalf of the City Manager giving due consideration to these procedures and to related City Commission actions. The transfer will not be made until the Budget & Finance Department's manager, or designee, certifies that monies are available for such transfer. In no case is a Department or Fund permitted to over expend its budget or to change the general intent of the work plan without prior approval of the City Commission.

GENERAL GOVERNMENT FLOW OF FUNDS

Resource Classification Chart

Revenue
 Transfers

Governmental Funds
 Proprietary Funds
 Trust and Agency Funds



THE FUND STRUCTURE AND GOVERNMENTAL ACCOUNTING

The City of Gainesville develops the revenue and expenditure/expense estimates contained in the annual budget in a manner that follows generally accepted accounting principles (GAAP). The budget is organized on the basis of funds, each of which is considered a separate budgetary and accounting entity. Government resources are allocated to, and accounted for, in individual funds based upon the purposes for which they are to be spent and the means by which spending activities are controlled. The purposes of the City's various funds and account groups are as follows:

Governmental Funds

General Fund - The General Fund is the general operating fund of the City and is the City's only major fund. It is used to account for all financial resources, except those required to be accounted for in another fund.

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

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

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

Proprietary Funds

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

Internal Service Funds - Internal Service Funds are used to account for the financing of goods or services provided by the Insurance and Fleet Funds to other departments or agencies of the City on a cost reimbursement basis.

Fiduciary Funds

Pension and OPEB Funds - The City maintains three (3) pension and OPEB (Other Post-Employment Benefits) trust funds: the General Employees Pension Fund, the Police and Fire Fighters Consolidated Retirement Funds. These funds are used to account for public employee retirement.

Permanent Trust Funds - The City has no Non-Expendable Trust Funds currently in use.

Agency Funds - A fund for which the governmental unit acts solely as custodian of assets for others. The City currently maintains one agency fund, the ICMA Deferred Compensation Trust Fund.

Because the revenue and expenditure/expense estimates are based on GAAP, it is important that the reader have an overview of accounting principles as they relate to the estimates. The following is a brief review of measurement focus and basis of accounting; the two principles which most directly affect those estimates.

Measurement Focus and Basis of Accounting

Basis of accounting refers to when revenues and expenditures or expenses are recognized in the accounts and reported in the financial statements. Specifically, it relates to the timing of the measurements made, regardless of the measurement focus applied.

The proprietary fund and fiduciary fund financial statements are reported using the economic resources measurement focus and the accrual basis of accounting. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of the related cash flows.

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized in the accounting period in which they become measurable and available to finance expenditures of the fiscal period. Expenditures are recognized in the accounting period in which the related fund liability is incurred, if measurable, except for unmatured principal and interest on long-term debt.

Basis of Budgeting

Annual budgets are legally adopted for all governmental funds. The General Fund is adopted at the department level. Capital Projects Funds and certain Special Revenue Funds (such as grant funds and tax increment funds), are appropriated on a project-length basis. Budgets are controlled at the department or project level throughout the year. Total expenditures plus encumbrances may not legally exceed appropriations for each budgeted fund or department in the General Fund.

All governmental fund budgets are maintained on the modified accrual basis of accounting except that budgetary basis expenditures include purchase orders and encumbrances issued for goods or services not received at year-end.

SUMMARY of FINANCIAL POLICIES

Policy

Budget Administration Policy

This Policy is intended to provide flexibility, to establish adequate controls through budget monitoring and periodic reporting, and to ensure that the overall distribution of resources achieves the results contemplated by the City Commission.

Capital Improvement Planning Policy

The purpose of General Government's Capital Improvement Planning Policy is to:

- Facilitate the timely construction, replacement and maintenance of City-owned capital assets and provide a framework for developing, maintaining and funding the capital needs of General Government.
- Inform the public regarding future needs and the timing of projects of the City.
- Enhance the City's credit rating by anticipating needs, thus avoiding the adverse fiscal impact of unforeseen emergencies and maximizing the potential use of intergovernmental funding.
- Ensure General Government's future service delivery by developing a pay-as-you-go funding basis for asset replacement and maintenance; after the initial funding phase of 30 years or less, the funding for all asset replacements and maintenance is on hand and available as needed.

Debt Management Policy

The Debt Management Policy establishes parameters for issuing debt and managing a debt portfolio that encompass existing legal, economic, financial and capital market conditions, the City's capital improvement needs, and its ability to repay financial obligations as they become due. The policy:

- Guides the City in policy and debt issuance decisions
- Assists the City in maintenance, acquisition and replacement of appropriate capital assets for present and future needs
- Promotes sound financial management
- Enhances the City's credit rating

SUMMARY of FINANCIAL POLICIES

Policy

General Fund Reserve Policy

This Policy is intended to ensure General Government's orderly provision of services to its neighbors, availability of adequate working capital, plan for contingencies and retain the City's good standing with the rating agencies and the credit markets.

General Insurance Fund Reserve Policy

This Policy is intended to ensure that current assets are available in this Fund to cover:

- Current liabilities
- Unanticipated insurance events, including but not limited to storms or catastrophic property losses
- Externally imposed legal reserves
- Encumbrances
- Contingent liabilities associated with the self-insured Worker's Compensation and Third Party Liability programs, including those claims incurred but not reported (as valued by the Fund's actuary)

BUDGET ADMINISTRATION POLICY

GENERAL PRINCIPLES

The budget is the primary financial planning tool for the City. It is used to set forth the City's estimates of resources available to fund services and to specify the way in which those resources will be applied.

Like any plan, the budget must be carefully monitored as the year progresses so that material variances are identified and corrective action taken. Further, since no plan will prove to be an absolutely accurate prediction of future events, management must have sufficient flexibility to make adjustments during the year that do not materially alter the general intent of the City Commission when adopting the budget.

This Policy is intended to provide flexibility, to establish adequate controls through budget monitoring and periodic reporting, and to ensure that the overall distribution of resources achieves the results contemplated by the City Commission.

ROLES AND RESPONSIBILITIES

CITY COMMISSION

The City Commission establishes policies regarding service levels and priorities that provide guidance to management in preparing the recommended budget. Through its legislative authority to approve and adopt the budget, the Commission ensures that the budget reflects those policies. It also reviews budget compliance and approves budget amendments throughout the year.

AUDIT AND FINANCE COMMITTEE

The Audit, Finance and Legislative Committee acts on behalf of the Commission to review budget monitoring reports and recommended budget amendment resolutions throughout the year to ensure compliance with the adopted budget and City Commission policies.

ADVISORY BOARDS AND COMMITTEES

Advisory Boards and Committees render advice to the City Commission and management regarding the establishment of service level priorities for City Commission consideration.

CITY MANAGER

The City Manager is responsible for proposing to the City Commission a balanced budget that is consistent with established service level priorities and sound business practices, and for establishing a system for the preparation, execution, and control of the budget that provides reasonable assurance that the intent of this policy is met.

CITY AUDITOR

The City Auditor provides assurance to the City Commission, through the expression of a professional opinion, that the projected governmental revenues adopted by the budget resolution or ordinance are within reasonable parameters.

CITY ATTORNEY

The City Attorney is responsible for preparing the budget resolution or ordinance in a form consistent with all legal requirements.

CITY CLERK

The City Clerk is responsible for maintaining records of all City Commission proceedings relating to the budget, including all documents filed as part of those proceedings.

STATEMENT OF POLICY

1. GENERAL

This Policy is intended to require that systematic procedures be used in the development, review, adoption, monitoring, and revision of the budget, and to set forth the general nature of those procedures. The City Manager shall establish, maintain and revise such detailed procedures as appropriate.

2. BUDGET CALENDAR

A budget calendar shall be provided to the City Commission each year at the beginning of the budget process. The calendar shall set forth, at a minimum, dates for the following:

- Review, discussion, and adoption of service level priorities by the City Commission
- Presentation of the City Manager's proposed budget to the Commission, which shall be no later than the end of the second week in July, except in the second year of the biennial budget
- Actions of the City Commission required by law

3. FORM AND CONTENT OF THE CITY MANAGER'S PROPOSED BUDGET

The City Manager's proposed budget shall be presented in a form which is sufficient to allow the City Commission to review:

- Projected revenues by major category within and across all funds
- Operating expenditures and disbursements by fund, department and program
- Staffing levels
- Summary of all personnel changes (new positions, reclassifications, etc.) with assigned job titles
- Capital improvement expenditures by project

Comparisons with the preceding year's actual experience and current year's projected experience shall be provided for each category of revenue and expenditure shown in the budget. The Proposed and Adopted Financial and Operating Plan shall include a description of the service levels to be provided, a statement of changes to the service levels as compared to the current year, and accompanying departmental performance measures under the proposed budget.

4. ADOPTION OF THE BUDGET

The budget shall be prepared on a biennial basis, and the City Commission shall adopt the budget at the fund, department, and project level. The budget will be adopted to meet form and schedule as required by Florida Statutes.

5. BUDGET AUTHORITY OF THE CITY MANAGER

The City Manager shall have the authority to amend appropriations within department budgets. Appropriation changes among funds, departments and projects require City Commission approval.

New appropriations, Interfund transfers and intrafund transfers within the Law Enforcement Contraband Forfeiture Trust Funds require prior approval of the City Commission. No expenditures may be made from the undesignated, unreserved fund balance of a fund without an appropriation by the City Commission except as authorized in the General Fund Reserve Policy and in specific purpose funds.

In those cases where a fund is established for a specific purpose (e.g., Downtown Parking Garage Construction Fund), the City Manager shall have the authority to expend available but unappropriated revenues recognized in the fund (e.g., interest income, donations, etc.) to accomplish the specific purpose for which the fund was created. These revenues and expenditures will be incorporated in a subsequent budget amendment resolution and/or ordinance.

The City Manager shall have the authority to reasonably deviate from the budgeted personnel schedule, within the parameters set forth in Human Resources Policy C-6. The City Manager may not increase the total number of budgeted positions by one-half (1/2) percent or more of the City Manager's total FTE count. In Charter Officers' departments with less than 20 authorized positions, one additional budgeted position may be approved by the Charter Officer.

6. BUDGET AMENDMENTS BY THE CITY COMMISSION

The annual budget is the primary short-term financial planning tool for the City. It is used to set forth the City's estimates of resources available to fund services and to specify the way in which to use those resources. Like any plan, the budget requires careful monitoring as the year progresses, so that material variances are identified and action taken to correct them. Further, since no plan will prove to be an absolutely accurate reflection of future events, management must have sufficient flexibility to make adjustments during the year which do not materially alter the general intent of the City Commission when adopting the budget. The *Budget Amendment Procedures Policy* is intended to provide that flexibility and to establish adequate controls, through budget monitoring and periodic reporting, to ensure that the overall distribution of resources achieves the results contemplated by the City Commission.

The basic guideline of the City of Gainesville is to discourage any budget amendment unless required to perform necessary functions and duties assigned to a department or office. However, since circumstances may arise which necessitate funding of unforeseen circumstances; it is necessary to have an established procedure which allows for the transfer funds from one line-item account to another.

The City Commission may from time to time approve amendments to the adopted budget. The *Budget Amendment Procedures Policy* governs how these modifications to the budget are processed. All budget amendments approved during the year must be balanced and adopted in a manner consistent with Florida Statutes. Expenditures may not be incurred by staff until these budget amendments are approved by the City Commission.

7. AUTOMATIC ADJUSTMENTS AND REAPPROPRIATIONS

- Outstanding encumbrances – the new fiscal year's budget will be adjusted via budget amendment after the adoption of the new fiscal year budget to incorporate the encumbrances carried forward from the prior year.
- Unfinished multiple year capital projects – the new fiscal year budget will include multiple year capital project budgets.

8. BUDGET MONITORING AND REPORTING

With the report, the City Manager shall provide recommendations to the Committee regarding any action that should be taken by the City Commission to amend the budget. The Audit and Finance Committee shall report its recommendations to the City Commission on matters of this kind.

POLICY CONTROL

This policy supersedes and replaces all previous budget administration policies adopted by the City Commission, which are hereby rescinded.

CAPITAL IMPROVEMENT PLANNING POLICY

PURPOSE

The purpose of General Government's Capital Improvement Planning Policy is to:

- Facilitate the timely construction, replacement and maintenance of City-owned capital assets and provide a framework for developing, maintaining and funding the capital needs of General Government.
- Inform the public regarding future needs and the timing of projects of the City.
- Enhance the City's credit rating by anticipating needs, thus avoiding the adverse fiscal impact of unforeseen emergencies and maximizing the potential use of intergovernmental funding.
- Ensure General Government's future service delivery by developing a pay-as-you-go funding basis for asset replacement and maintenance; after the initial funding phase of 30 years or less, the funding for all asset replacements and maintenance is on hand and available as needed.

DEFINITIONS

CAPITAL ASSETS

Major assets of the City, including but not limited to infrastructure, land, buildings, roads, parks, rolling stock, and equipment.

CAPITAL BUDGET

The portion of the CIP funding strategy adopted during each budget process to carry out the projects in the CIP occurring during the budget cycle.

CAPITAL EXPENDITURES

Material General Government expenditures consist of two types:

- (1) Infrequent or non-recurring expenditures. These include the following:
 - Acquisition of land
 - Construction or expansion of General Government facilities, such as buildings, streets, parks or other elements of public infrastructure
 - Non-recurring renovation or rehabilitation of a facility costing more than \$25,000
 - Major repairs costing more than \$25,000 that extend the useful life of an asset by 5 years or more
 - Any individual item costing more than \$25,000 and having a life expectancy of 5 years or more
 - Design work or a planning study related to an individual project to be undertaken within five years of the current budget year
- (2) Items or repairs which are individually less than \$25,000 but which are typically purchased in large quantities and are planned expenditures, either recurring or infrequent:
 - Vehicles or other equipment with a life expectancy of 5 years or more and a total annual replacement cost exceeding \$25,000. An example would be the annual replacement of fleet items such as police vehicles.

- Computer equipment, systems, and system software that must be replaced on a periodic basis with a total annual replacement cost exceeding \$25,000. An example would be the annual personal computer replacements through General Government's Information Technology Department.
- Repairs with a cumulative cost of more than \$25,000 and a life expectancy of 5 years or more. An example would be the replacement of carpet in three City buildings at one time, where the total cost for the three buildings exceeds \$25,000.

CAPITAL IMPROVEMENT PLAN (CIP)

The 5-year strategic capital plan adopted by the City Commission and updated with each budget process. It is the mechanism for coordinating capital needs and the impact of those capital needs on operating budgets. The CIP details specific projects to be undertaken during the ensuing five years and the funding strategy for each project.

FINANCING OPTIONS

Capital improvement financing options are comprised of the following:

- any allowable long-term debt structures enumerated in the City's debt policy
- any allowable short-term debt structures enumerated in the City's debt policy
- internal financing through on-hand resources
- intergovernmental grants
- contract or lease obligations
- privatization of service delivery
- any combination of the above

POLICY

The City will establish capital reserves sufficient to enable pay-as-you-go funding for the timely capital maintenance, renovation and/or replacement of existing assets of the General Government. Such reserves shall be fully funded by September 30, 2036. Once fully funded, reserves will be maintained on a fully funded, pay-as-you-go basis.

The City Commission shall adopt a fully funded 5-year CIP and a Capital Budget during each budget process. The City shall fund the acquisition and construction of new capital assets using the best financial methods available at the time capital needs are identified. Whenever an additional asset is acquired or placed in service, the amortized replacement or maintenance cost of the asset shall be added to the pay-as-you-go annual funding amount.

The City shall inventory the services General Government currently provides, the assets used to provide those services, and the recognized needs for planned future services to determine the following:

- (1) demands for maintenance, repair, rehabilitation or replacement needs of current facilities
- (2) adequacy of existing facilities to meet anticipated future needs, consistent with the considerations identified in the City's Comprehensive Plan

The initial inventory of capital assets was completed during fiscal year 2006 or as soon thereafter as practicable; shall be updated no sooner than every five years but no later than every ten years; and shall establish the needs and conditions to be addressed in the General Government's Capital Improvement Plan.

The City shall pay for capital expenditures using the most prudent financial methods, given the City's resources and market conditions at the time payment is required. Any financing of capital expenditures, other than privatization or use of intergovernmental revenues, will comply with the City's Debt Management Policy. Privatization of services may be chosen as an alternative if approved by the City Commission. The City shall establish a 70/30 debt/internal

funding target ratio for the Capital Improvement Plan, and the Capital Budget shall be developed in accordance with this goal.

CITY MANAGER RESPONSIBILITY

The City Manager is authorized to implement this Policy and shall do the following:

- Present funding alternatives for consideration by the City Commission to fund the capital reserves within the 30-year time frame
- Present a fully funded 5-year CIP and Capital Budget consistent with this Policy. This shall commence within 18 months after the completion of the initial inventory of assets and shall thereafter be done as part of each budget process.
- Ensure that capital improvements are made in accordance with the adopted CIP and Capital Budget consistent with this Policy.
- Develop administrative procedures to enable community builders to carry out the purposes of these policies.
- Bring to the City Commission for consideration any amendments or additions to the CIP prior to the next ensuing budget process if necessary.

DEBT MANAGEMENT POLICY

OVERVIEW

This debt management policy is adopted by the Gainesville City Commission to assist the government in meeting its goals and objectives by contributing to the ongoing financial health and stability of the organization. It facilitates access to the debt markets to meet both scheduled and unscheduled needs, assists the organization in controlling the types and levels of outstanding obligations, and provides a framework within which each potential issuance can be evaluated.

This debt management policy establishes parameters for issuing debt and managing a debt portfolio that encompass existing legal, economic, financial and capital market conditions, the City's capital improvement needs, and its ability to repay financial obligations as they become due. The policy:

- Guides the City in policy and debt issuance decisions
- Assists the City in maintenance, acquisition and replacement of appropriate capital assets for present and future needs
- Promotes sound financial management
- Enhances the City's credit rating

PURPOSES FOR DEBT ISSUANCE

The City may issue debt for the purposes of:

- constructing or acquiring capital improvements
- making major renovations to existing capital improvements as defined in the City's Capital Improvement Plan
- acquiring land
- refunding outstanding debt when feasible and desirable
- generating a net economic benefit for the City

The City has a Capital Improvement Plan that is adopted by the City Commission as part of the City's biennial budget process. Projects included in the Capital Improvement Plan incorporate the priorities and needs identified in the Capital Improvement Element of the City's Comprehensive Plan. To the extent practicable, debt will not be authorized by the City Commission for the purpose of funding capital projects unless those projects are included in the Capital Improvement Plan.

DEBT STRUCTURE

Term

Debt issued to finance capital improvements will be amortized over the lesser of the estimated useful life of the improvements or 30 years, taking into account the City's overall debt structure at the time of issue.

Capitalized Interest

In some instances certain financings may require the use of capitalized interest from the issuance date until the City has beneficial use and/or occupancy of the financed project. Interest will not be funded (capitalized) beyond three years.

DEBT SERVICE STRUCTURE

Debt will be structured to achieve the lowest possible net cost to the City given market conditions and the urgency of the capital project. Generally, debt repayments shall be structured to achieve relatively level debt service. To the extent possible, the repayment schedule should permit rapid recapture of the City's credit capacity for future use. Absent a compelling economic or policy reason to the contrary, the City will structure its payment streams to repay 50 percent of its outstanding principal within 10 years.

Use of Debt Service Funds

Separate and distinct debt service funds will be used to account for the annual debt service related to each individual debt issuance. The City will establish a debt service reserve when economically feasible or when required by bond covenants.

CALL PROVISIONS

In general, the City's securities will include a call feature, which is no later than 10 years from the date of delivery of the bonds. The City will avoid the issuance of non-callable bonds absent an evaluation with respect to the value versus the cost of the call option.

FIXED VERSUS VARIABLE DEBT

The City will, whenever possible, maintain a mix of fixed and variable rate instruments to facilitate asset/liability management. The City will use a target ratio between 20% and 30% variable rate debt, with a maximum of 30%.

DERIVATIVE STRUCTURES

Interest rate swaps, caps, collars, and other financial products can be effective tools to hedge future interest rate risk, reduce financing costs, or take advantage of unique market conditions. The City may use such instruments or similar or successor types when such utilization will result in a comparative borrowing or financial advantage and potential risks can be quantified and are acceptable. Use of hedging instruments would be appropriate to achieve any of the following results:

- To achieve savings as compared to a traditional debt structure available in the bond market
- To achieve diversification within a particular debt offering
- To reduce net interest expense within prudent risk guidelines
- To hedge risk in the context of a particular financing or within the overall asset/liability management structure of the City
- To incur variable rate exposure
- To achieve more flexibility in meeting overall financial objectives than can be produced in conventional markets

The following stipulations will be observed when utilizing derivative instruments:

- Swap counterparties must have at least a AA rating from a nationally recognized rating agency
- The swap term will be no longer than necessary to achieve the hedging purpose for which it was designed
- Positive cash flows resulting from a swap will be set aside to provide a source of funding for potential termination payments
- The Finance Director shall be responsible for negotiating, monitoring and annually reporting the impact of changing market conditions on variable rate instruments
- The value of derivative instruments will be marked-to-market on at least a quarterly basis
- Derivative products will not be employed on a purely speculative basis

DEBT LIMITATIONS

Absent a compelling economic or policy reason to the contrary, the City of Gainesville's total outstanding debt service (principal and interest) will not exceed the lesser of the following:

- 10% of the City's taxable property value, or
- \$3,000 in per capita total outstanding debt service, or
- Per capita debt (principal only) will not exceed 6% of per capita income.

Absent a compelling economic reason to the contrary (including but not limited to the issuance of Pension Obligation Bonds), annual debt service is limited to 15% of budgeted General Fund revenues.

These restrictions will be tested prior to any new debt issuance and will be based on the most recent available data. Any deviations from the criteria for compelling reasons will be fully documented.

TYPES OF DEBT

Long-Term Debt

The City may issue long-term debt for capital improvements that are not to be financed from available sources or in such cases where it is more equitable to finance such improvements over their useful lives. Absent specific legislative authority, long-term borrowing will not be used to finance current operations or normal maintenance. The City may issue either revenue debt or general obligation debt for such capital improvements. Projects funded as part of the operating budget and infrastructure that receive a majority of funding from fees and charges are generally not appropriate for general obligation bond issuance.

Short-Term Debt

The City may utilize short-term borrowing for capital improvement projects or to fund anticipated cash flow needs due to the timing of the receipt of anticipated revenues such as ad-valorem tax collections from the County. Permissible short-term instruments include tax anticipation notes, bond anticipation notes, and revenue anticipation notes.

STATE REVOLVING FUND PROGRAM

This program provides funds for projects involving, among other programs, stormwater control. When feasible, the City may utilize this program since the costs associated with issuing these bonds are low and the City can benefit from the strength of the state's credit.

Interfund Borrowing

Interfund borrowing to finance capital projects will be approved on a case-by-case basis as appropriate and is subject to approval by the City Commission.

Tax Increment Fund Financing

The City may in conjunction with the Gainesville Community Reinvestment Area issue debt to fund improvement projects in Tax Increment Fund districts.

Lease Obligations

The City may enter into lease agreements for buildings, land, or any other purpose when financially feasible.

CREDIT QUALITY AND CREDIT ENHANCEMENTS

The City's debt management activities will be managed to receive the highest credit ratings possible, consistent with the City's management and financing objectives. The City shall strive to maintain a rating equivalent to an "A" or better from one or more of the major rating agencies. The City will notify the rating agencies immediately of any material change in the City's financial condition.

The City will consider the use of rating or credit enhancements on a case-by-case basis, evaluating the economic benefit versus cost for each case. Generally, credit enhancements, which include bond insurance, letters of credit, etc. will be used only in those instances where the anticipated present value savings in terms of reduced interest expense exceeds the cost of the credit enhancement.

DEBT REFUNDINGS

City staff and advisors will undertake periodic reviews of all outstanding debt to identify refunding opportunities. Within federal tax law constraints, refunding will be considered if and when:

- there is a net economic benefit from the refunding
- when the refunding is necessary in order to modernize covenants essential to operations and management or
- to remove burdensome or detrimental covenants.

In general, outstanding debt may be refunded as long as the net present value savings is equal to or greater than 3% of the refunded obligation's par amount. Refundings that require the payment of additional amounts (negative savings issues) will not be considered unless there is a compelling public policy or legal objective for the issue.

DISCLOSURE

The City complies with all requirements of related federal and state securities laws, rules and regulations, including Securities and Exchange Commission Rule 15c 2-12. To this end, the City will provide full and fair disclosure in connection with the initial sale and distribution of its publicly marketed debt instruments as well as ongoing secondary market information.

METHODS OF ISSUANCE

The City determines on a case-by-case basis whether to sell its bonds competitively or through negotiation.

COMPETITIVE SALE

In a competitive sale, the City's bonds shall be awarded to the bidder providing the lowest true interest cost as long as the bid adheres to the requirements set forth in the official notice of sale.

NEGOTIATED SALE

The City recognizes that in some instances securities are best sold through negotiation. In consideration of a negotiated sale, the City will assess the following characteristics of the issue:

- Does the structure require a strong pre-marketing effort such as a complex transaction or a "story" bond?
- Does the size of the issue limit the number of potential bidders?
- Is market volatility such that the City would be better served by flexibility in timing a sale in a changing interest rate environment?

PRIVATE PLACEMENT

In certain circumstances the City may wish to privately place its debt. Such placement shall only be considered if this method results in a cost savings to the City relative to other methods of debt issuance or if current credit conditions of the City make it appropriate not to market the debt to the general public.

PARTICIPATION IN GOVERNMENTAL FINANCING CONSORTIA

The City of Gainesville will participate in governmental consortia such as the First Florida Governmental Financing Commission when appropriate in order to minimize the cost of debt issuance, particularly in the event of small issuances.

PROFESSIONAL SERVICES**FINANCIAL ADVISOR**

The City shall retain an external financial advisor to assist in the process of debt issuance, administration and analysis. The advisor will be selected through a competitive process and serves under a multi-year contractual agreement. Evaluation factors for selection of the financial advisor include knowledge and experience in structuring and analyzing complex debt issues, experience in providing services to municipal issuers, and experience and qualifications of assigned personnel. Services provided to the City by the financial advisor include but are not limited to the following:

- Evaluation of proposals submitted to the City by investment banking firms
- Monitoring of marketing opportunities
- Structuring, pricing, and timing of issues
- Preparation of requests for proposals for other financial services (e.g., paying agent and registrar, printing, credit facilities)
- Advice, assistance and preparation for presentations with rating agencies

BOND COUNSEL

The City shall retain external bond counsel through a multi-year contractual agreement for all City-issued debt. Bond counsel provides necessary legal services to the City in negotiation and preparation of required documents connected with the issuance of debt. All debt issued by the City includes a written opinion by the City's bond counsel concerning the validity and binding nature of the agreements as well as the determination of the debt's federal income tax status. Selection criteria will include extensive experience in public finance issues.

DISCLOSURE COUNSEL

The City shall retain external disclosure counsel for all public offerings issued by the City. Disclosure counsel is selected through a competitive process and retained under a multi-year contractual agreement. Counsel renders an opinion to the City in connection with each debt issue. That opinion will assert, with certain conditions, that the offering document does not contain any untrue statements or omitted material facts required to be included. Additionally, disclosure counsel assists the City in meeting continuing disclosure requirements required by the SEC for secondary market information. Selection criteria include extensive experience in public finance issues.

UNDERWRITER

Underwriters will be retained by the City on an individual financing basis. In certain circumstances, firms that bring innovative ideas to the City for consideration will be retained as the sole or senior manager for the proposed issuance. In the absence of these instances, underwriters will be selected through a competitive process. Selection criteria may include but not be limited to the following:

- Knowledge and prior experience with municipal issuers
- Ability and experience in managing complex transactions
- Willingness to utilize the underwriting firm's capital

- Financing plan
- Underwriting fees
- Ability and experience of personnel assigned

INVESTMENT OF DEBT PROCEEDS

Debt proceeds are invested in permitted investments, as defined in financing agreements, escrow agreements, resolutions, and the City's written investment policy. The City will not invest any proceeds in a manner that would cause the City's bonds to be deemed private activity bonds or arbitrage bonds. The City will comply with all federal tax arbitrage regulations and remit any required payments on a timely basis.

INDUSTRIAL DEVELOPMENT REVENUE BONDS

In order to facilitate the issuance of industrial development revenue bonds for the purpose of financing capital projects as defined by the Florida Industrial Development Financing Act, Part II, Chapter 159, Florida Statutes, the City of Gainesville has adopted the following guidelines.

Support and Consideration of Projects

The City Commission will review the existing facilities, resources, and conditions of and in the City of Gainesville with relation to the encouragement of industry and business to locate in the City of Gainesville, and shall use such means as it deems advisable, including the issuance of their industrial development revenue bonds or private activity bonds, to encourage desirable industry and business to locate in the City.

Projects to be considered by the City Commission for financing are set forth in the Florida Industrial Development Financing Act, Section 159.27(5).

Use of Bond Proceeds to Finance Cost of Capital Projects

In accordance with the statutes of the State of Florida pertaining to the authorization, issuance and sale of industrial development revenue bonds, the proceeds from the sale of such bonds shall be utilized to finance only the cost of capital projects including, but not limited to, the following:

- (1) The cost of construction;
- (2) The cost of acquisition of property, including rights in land and other property, both real and personal, improved and unimproved; provided that, in the case of tax-exempt bonds, no more than 25% (50% in the case of an industrial park issue) of the proceeds are to be used for the acquisition of land. Land acquired by a public agency relating to an airport, port or mass transit project, provided the land is acquired for noise abatement, wetland preservation, future use or other public purpose and there is no other significant use of the land, would not count against the 25%;
- (3) The cost of demolishing, removing or relocating any buildings or structures on land so acquired;
- (4) The cost of all machinery and equipment, financing charges, interest prior to and during construction, and for a reasonable period after completion of construction, to the extent permitted by applicable law, the cost of engineering and architectural surveys, plans, and specifications;
- (5) The cost of consultant and legal services, other expenses necessary or incident to determining the feasibility or practicality of constructing the project, administrative and other expenses necessary or incident to construction of the project, and the cost of securing the financing for the project; and

(6) Tax-exempt status would be denied to any obligation issued as part of an issue if any portion of the proceeds is to be used for the acquisition of existing facilities, whether real or personal property. An exception to this rule is provided in the case of an acquisition of an existing building (and the equipment therefore) if (i) the purchaser makes rehabilitation expenditures with respect to any building that exceed 15% of the portion of the cost of acquiring such building (and equipment) financed with proceeds of the issue and (ii) such expenditures are made within 2 years of the date of acquisition of the building or the date on which such obligations were issued. Rehabilitation expenditures need not be financed by tax-exempt bond proceeds but must be incurred by the building's purchaser, his seller or his successor in interest. An exception identical to the foregoing applies to the acquisition of existing equipment, except that rehabilitation expenditures must equal 100% of the acquisition cost financed with proceeds of the issue. Expenditures for building fixtures and expenditures for rehabilitating or replacing existing equipment which was part of an integrated operation contained in the building prior to its acquisition, are included in determining whether the 15% test is satisfied.

In general, the costs as defined above which can be financed with the proceeds of industrial development revenue bonds include land and depreciable or reimbursement capital expenses incurred within sixty (60) days prior to the effective date of the inducement resolution only. No working capital financing or non-depreciable expenditures (other than land) can be included.

Project Criteria and Requirements

The Florida Industrial Development Financing Act Section 159.29 stipulates that in undertaking any project pursuant to the Act, the local agency (City) shall observe the following criteria and requirements in determining the project's compliance with the Act:

- (1) The project, in the determination of the City, is appropriate to the needs and circumstances of, and shall make a significant contribution to the economic growth of the City; shall provide or preserve gainful employment; shall protect the environment, or shall serve a public purpose by advancing the economic prosperity, the public health, or the general welfare of the City, the State of Florida and its people.
- (2) No financing agreement for a project shall be entered into with a party that is not financially responsible and fully capable and willing to fulfill its obligations under the financing agreement, including the obligations to make payments in the amounts and at the times required.
- (3) The ability of the City to cope satisfactorily with the impact of the project and its ability to provide, or cause to be provided when needed, the public facilities, including utilities and public services, that will be necessary for the construction, operation, repair and maintenance of the project or due to an increase in population or other circumstances resulting from the project.
- (4) Any other matter which in the opinion of the City Commission relates to the viability of the project, the financing, the applicant or the security of the bonds, including the method of sale of the bonds and the purchaser or purchasers of the bonds.

To aid in evaluating compliance with (2) and (4) above, the following specific criteria have been developed. These criteria focus on two areas - legal structure and security of the bonds, and financial condition of the applicant.

Legal Structure and Security of the Bonds

- Bonds must be credit-enhanced with either a letter-of-credit or bond insurance or obligations of the borrower must be rated in the top two categories by a nationally recognized rating service.
- Firms providing the credit enhancement must be rated in the top two categories by one or more nationally recognized rating services.
- Letters of credit provided as credit enhancement must be direct-pay and irrevocable, meaning that the bond trustee can draw on the bank in the event of default without impairment.

- An independent bond trustee must be appointed. This trustee may either be a bank or trust company, possessing requisite trust powers and having a minimum unimpaired capital and surplus of at least \$50 million.
- Nationally recognized bond counsel acceptable to the City must be retained by the applicant.
- The Trust Indenture should provide for the assignment of the potential proceeds of any third party to the bondholder.
- The Trust Indenture should also provide that, prior to the release of funds by the trustee, all environmental approvals and permits be received, all plans be completed, all necessary insurance be obtained.
- With respect to tax-exempt bonds, compliance with Section 144 of the Internal Revenue Code of 1986 (as amended) with respect to the proposed application and investment of bond proceeds and compliance with all procedures and regulations promulgated thereunder. Such compliance must be evidenced in a manner satisfactory to bond counsel.

Applicant Financial Condition

In determining the financial responsibility of the applicant, consideration shall be given to the following:

- Ratio of current assets to current liabilities
- Net worth
- Earning trends, i.e. profitability in three of the last five years
- Coverage of all fixed charges

FEE STRUCTURE

Fees include a non-refundable \$1,000 application fee due and payable with the application for the issuance of the City's industrial development revenue bonds. If the bonds are approved, this application fee will be credited against a total fee of \$1 per \$1,000 in principal issued.

Additionally, the applicant will pay all expenses incurred or incident to the processing of the application and issuance of the bonds if not otherwise paid from the proceeds of the sale of the bonds. This will include all reasonable City fees and expenses, including all charges for services provided by the City such as bond counsel and financial advisor.

Waiver

The City Commission reserves the right to waive, modify or add to any of the above guidelines for industrial development revenue bonds upon good cause shown by City personnel or by any applicant for any proposed bond issue, provided, however, that such waiver, modification or addition shall be consistent with the provisions of Florida law and the Code relating to the issuance of industrial development revenue bonds.

POLICY IMPLEMENTATION AND AMENDMENTS

This debt management policy has been adopted by the Gainesville City Commission. Any amendments to this policy must be similarly approved by the Commission. The Finance Director, as designated by the City Manager, is responsible for implementing the policies set forth in this document and for maintaining proper oversight to ensure compliance with this debt management policy.

1 CITY OF GAINESVILLE
2 GENERAL FUND RESERVE POLICY
3

4 **BACKGROUND**

5
6 In February 2009, the Governmental Accounting Standards Board (GASB) issued Statement #54 *Fund*
7 *Balance Reporting and Governmental Fund Type Definitions* (GASB #54) which governs how governmental
8 funds are presented and classified.
9

10
11 **PURPOSE**

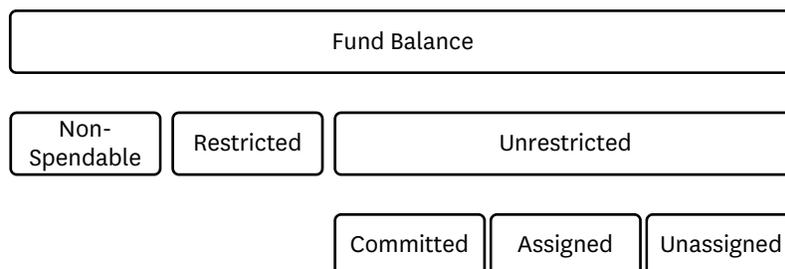
12
13 It is considered prudent for the City of Gainesville to implement a Fund Balance Policy consistent with GASB
14 #54. This Fund Balance Policy provides for a stable financial environment that allows the City to provide
15 quality services to its neighbors in a fiscally responsible manner. This policy also provides a measure of
16 financial protection against unanticipated events that would adversely affect the financial condition of the
17 City and jeopardize the continuation of necessary public services. No other policy or procedure supersedes
18 the authority and provisions of this policy.
19

20 This policy is adopted to ensure the City maintains adequate fund balance and reserves to provide the
21 capacity to:

- 22 1) Provide sufficient cash flow for daily financial needs
23 2) Secure and maintain investment grade bond ratings
24 3) Offset significant economic downturns and revenue shortfalls
25 4) Provide funds for unforeseen expenditures related to emergencies
26
27

28 **FUND BALANCE COMPONENT DEFINITIONS**

29
30 Fund Balance – The cumulative difference of all revenues and expenditures. It can also be considered the
31 difference between assets and liabilities in the reported governmental fund. GASB #54 establishes fund
32 balance classifications that comprise a hierarchy based primarily on the extent to which a government is
33 bound to observe constraints imposed upon the use of resources reported in governmental funds. Fund
34 Balance is comprised of non-spendable, restricted and unrestricted amounts. Unrestricted amounts are
35 comprised of committed, assigned and unassigned amounts. The following table provides a graphical
36 representation of the fund balance components.
37



44 Non-Spendable Fund Balance - Non-spendable fund balance is established to report items that are not
45 expected to be converted to cash such as inventory and prepaid items; items not currently in cash form such
46 as the long-term amount of loans and notes receivable as well as property acquired for resale; and, items
47 legally or contractually required to be maintained intact such as the corpus (or principal) of a permanent
48 fund.

49
50 Restricted Fund Balance -Restricted fund balance means amounts that can be spent only for specific
51 purposes stipulated by (a) external resource providers such as creditors (by debt covenants), grantors,
52 contributors, or laws or regulations of other governments; or (b) imposed by law through constitutional
53 provisions or enabling legislation will be budgeted and reported in special revenue funds, capital project
54 funds or debt service funds.

55
56 Unrestricted Fund Balance - As previously defined, the unrestricted fund balances is the total of the
57 committed fund balance, the assigned fund balance and the unassigned fund balance.

58
59 Committed Fund Balance - Commitment of fund balance may be made from time-to-time by motion
60 of the City Commission. Commitments may be changed or lifted only by the City Commission taking
61 the same formal action that imposed the constraint originally. The use (appropriation) of committed
62 fund balances will be considered in conjunction with the annual budget adoption process or by
63 budget amendment approved by the City Commission during the fiscal year.

64
65 Assigned Fund Balance - Assignment of fund balance may be a) made for a specific purpose that is
66 narrower than the general purposes of the government itself; and/or b) used to reflect the
67 appropriation of a portion of existing unassigned fund balance to eliminate a projected deficit in the
68 subsequent year's budget in an amount no greater than the projected excess of expected
69 expenditures over expected revenues.

70
71 Assigned fund balance shall reflect management's intended use of resources as set forth in the
72 annual budget (and any amendments thereto). Assigned fund balance may or may not be
73 appropriated for expenditure in the subsequent year depending on the timing of the project/reserve
74 for which it was assigned.

75
76 Unassigned Fund Balance - Unassigned fund balance is the residual classification for the general
77 fund and represents fund balance that has not been restricted, committed or assigned to specific
78 purposes within the general fund.

79
80

81 **REQUIREMENTS**

82
83 This section establishes the procedures for reporting, within the annual financial statements, fund balance
84 within the City's General Fund. The General Fund is used to account and report all financial resources that
85 are not required to be reflected in another fund.

86

87 *Emergency Reserve:* In order to establish a minimum cash threshold for emergencies, an emergency
88 reserve shall be maintained at 0.015% of the taxable value of all property in the City on January 1st
89 of that fiscal year.

90
91 *General Fund:* As recommended by the Government Finance Officers' Association, the City's fund
92 balance policy provides for the maintenance of an unassigned fund balance for the General Fund of
93 a minimum of two (2) months or 16.7% of and a maximum of three (3) months or 25% of the following
94 year's budgeted expenditures and transfers. This target is not inclusive of any non-spendable,
95 restricted, committed, or assigned, reserve amounts.

96
97

98 **SPENDING ORDER OF FUND BALANCES**

99

100 The City establishes the policy to spend restricted amounts first when both restricted and unrestricted fund
101 balance is available unless there are local documents/contracts that prohibit doing this, such as in grant
102 agreements that require dollar for dollar spending. Additionally, the City would first use committed fund
103 balance, followed by assigned fund balance and then unassigned fund balance when expenditures are
104 incurred for purposes or which amounts in any of the spendable fund balance classifications could be used.
105 Fund Balance reserves should generally not be used to solve recurring revenue shortfalls or expenses.

106
107 Excess unassigned fund balance reserves defined as above the 25% level shall be used for one-time
108 expenditures.

109
110 In those unanticipated emergency situations which demand immediate government action in the interest of
111 public safety and welfare, the City Manager is authorized by the City Commission to spend up to a maximum
112 of 20% of the minimum required level of General Fund undesignated, unreserved fund balance in
113 accordance with procedures provided in the City of Gainesville Purchasing Policies. A financial accounting
114 related to such emergency expenditures will be submitted to the City Commission by the City Manager as
115 expeditiously as possible after the end of the emergency.

116
117

118 **MINIMUM RESERVE REQUIREMENT**

119
120 This section establishes the minimum reserve requirements and provides direction on how to maintain the
121 required levels.

122
123 *Emergency Reserve:* During the budget development process, the required level of Emergency
124 Reserves shall be calculated based on the taxable value of all property in the City on January 1st of
125 that fiscal year. If the Emergency Reserve falls below the minimum level, the shortfall shall be
126 budgeted in its entirety in the succeeding budget year. The additional amount required each year
127 shall be included as a line item appropriation in the General Fund Uses section of the budget.

128

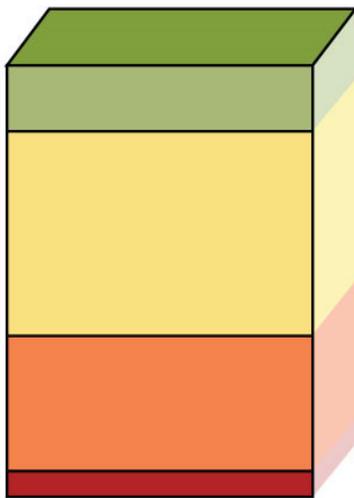
129 *General Fund:* Upon completion of the annual audited financial statements, the Finance Director will
130 review the final year-end fund balance results. If the General Fund unassigned fund balance falls
131 below the minimum emergency level, the shortfall, if less than five percent, will be budgeted in its
132 entirety in the succeeding budget year. In the case of an event that creates a differential between
133 the minimum General Fund unassigned fund balance requirement and available funds of more than
134 five percent, a funding plan will be developed to meet the requirements of this General Fund Balance
135 Policy within three fiscal years of the event.

136
137 During the budget development process, the required level of General Fund unassigned fund
138 balance shall be calculated based on the Adopted General Fund Expense and Transfer budget. The
139 additional amount required each year shall be included as a line item appropriation in the General
140 Fund Uses section of the budget.

141
142 It is the policy of the City of Gainesville that any excess General Fund undesignated, unreserved fund balance
143 remaining after meeting the maximum financial reserve requirements must be appropriated to finance any
144 one-time expenses, as determined by the City Commission.

145

Fund Balance Components



(Graphic is not to scale)

Maximum Fund Balance (25% of operating)

Minimum Fund Balance (16.7% of operating)

If the Fund Balance drops to this range, a funding plan to get to the minimum Fund Balance must be adopted by the City Commission.

Emergency Fund Level (0.015% of TAV)

If the Fund Balance drops to this range, the Fund Balance must be replenished by the next fiscal year.

159

160

161 FORMAL REVIEW

162

163
164 A review of this Fund Balance policy will be completed by the City Manager or designee annually and
165 recommendations for changes, if appropriate, will be submitted to the City Commission.

166

167 Compliance with the provisions of this policy shall be reviewed as part of the annual audit process, and the
168 amount of restricted, committed, assigned, and non-spendable and the minimum level of spendable fund
169 balance shall be determined during this process.

170
171
172
173
174
175
176
177
178
179
180
181
182
183
184
185
186
187
188
189

It is the responsibility of the Budget and Finance Department to keep this policy current.

THIS POLICY TO CONTROL

This policy supersedes and replaces all previous General Fund reserve policies for General Government, which are hereby rescinded.

LAST REVISED: SEPTEMBER 2021

GENERAL INSURANCE FUND RESERVE POLICY

PURPOSE

This policy is adopted by the Gainesville City Commission to ensure that sufficient current assets are available in this Fund to cover:

- Current liabilities
- Contingent liabilities associated with the self-insured Worker's Compensation and Third Party Liability programs, including those claims incurred but not reported as valued by the Fund's actuary
- Unanticipated insurance events, including but not limited to storms or catastrophic property losses
- Externally imposed legal reserves
- Encumbrances

POLICY

The General Insurance Fund will maintain fiscal year-end current assets equal to the current liabilities plus the reserves for SFC Police Officers Training Program Insurance and for encumbrances. Also, actuarially determined contingent liabilities will be expensed as they are identified.

The status of the current assets to adequately meet the above goal will be determined by the Finance Director at the end of the fiscal year utilizing the audited financial statements and most recent actuarial valuation.

SPENDING AUTHORITY

In cases of unanticipated insurance events, the City Manager is authorized by the City Commission to spend up to a maximum of 20% of the current assets in accordance with the City's Purchasing Policies. A financial accounting of such spending will be submitted to the City Commission by the City Manager through the quarterly monitoring report prepared for the Audit and Finance Committee.

RENEWAL/REPLACEMENT CURRENT ASSETS

Once the original reserve levels have been met, any future increases in current assets due to an actuarial review of the self-insurance program will be funded over the next three fiscal years.

In those cases where current assets are drawn down due to an unanticipated insurance event, the assets will be replenished over the next three fiscal years.

POLICY IMPLEMENTATION AND AMENDMENTS

This reserve policy has been adopted by the Gainesville City Commission. Any amendments to this policy must be similarly approved by the Commission. The Risk Management Director, as designated by the City Manager, is responsible for implementing the policies set forth in this document and for maintaining proper oversight to ensure compliance with this debt management policy.

Summary

The General Overview is intended to provide an executive summary of the proposals included in this budget and how these proposals relate to the strategic goals and initiatives established by the City Commission.

Beginning in early 2019 the City Commission participated in several workshops to identify focus areas, prioritize desired outcomes and establish financial planning guidelines for the FY2020 and forward budget cycles. These workshops continued the conversations that began with the community in 2016.

On August 6, 2020 this strategic plan was adopted ([Agenda #191181](#)) This strategic plan identified five specific goals and each of the goals have a series of prioritized action items. This action plan serves as the foundation for all of our budgetary and policy considerations. These goals are:

- Equitable Community
- Sustainable Community
- A Great Place to Live & Experience
- Resilient Local Economy
- “Best in Class” Neighbor Services

The City Manager and staff worked diligently to align Fiscal Year 2022 allocations to the strategic plan.

The City is continuously working to bring its lowest paid workers up to a living wage by increasing the minimum hourly rate to \$15.00. This rate increase is expected to go into effect by January 2022. An investment of nearly \$260,000 in FY22 will enhance support for an Equitable Community by allocating more resources to the Community Paramedicine Resource Program.

Gainesville continues to lead the way in the development of interconnected traffic management systems. Expansion of the interconnected traffic management system is part of Gainesville’s Vision Zero strategy, a multi-modal safety project that seeks to eliminate traffic fatalities and severe injuries.

In FY19, UF and the City received a \$2 million grant from the National Science Foundation to research systems and technological innovations to make Florida roadways safer. The FY22 budget includes \$750,000 of additional funding to go towards the Vision Zero strategy.

Following is a summary of changes in positions by fiscal year for all departments and funds. These changes reflect new positions that were authorized by the City Manager, Charter Officers and/or the City Commission, as well as positions that were added or deleted during the fiscal year, transferred between departments and/or funding reallocations. Also included are positions that were reclassified by Human Resources.

All Funds Summary of Positions

	FY 2019 Adopted	FY 2020 Adopted	FY2021 Adopted	FY2022 Proposed	% Change FY21 to FY22	FY2023 Plan	% Change FY22 to FY23
General Fund							
Budget & Finance	39.70	39.70	39.80	40.40	1.5%	40.40	0.0%
City Attorney	12.760	12.76	11.76	11.76	0.0%	11.76	0.0%
City Auditor	6.00	6.00	7.00	7.00	0.0%	7.00	0.0%
City Clerk	8.70	8.70	10.00	11.00	9.1%	11.00	0.0%
City Commission	7.00	7.00	7.00	7.00	0.0%	7.00	0.0%
City Manager	12.55	8.50	8.00	8.00	0.0%	8.00	0.0%
Equity & Inclusion	8.50	10.50	11.00	11.00	0.0%	11.00	0.0%
Facilities Management	30.50	30.50	30.50	31.00	1.6%	31.00	0.0%
Gainesville Fire Rescue ¹	180.00	181.00	183.00	203.50	10.1%	207.00	1.7%
Gainesville Police Department	398.00	402.00	397.75	401.75	1.0%	401.75	0.0%
Human Resources	27.00	27.00	27.00	27.00	0.0%	27.00	0.0%
Office of Capital Asset Planning and Economic Resilience	-	-	3.00	3.00	0.0%	3.00	0.0%
Office of Communications and Engagement	-	8.50	10.50	12.50	16.0%	12.50	0.0%
Office of Housing and Community Development	18.70	18.70	5.18	5.18	0.0%	5.18	0.0%
Office of Risk Management	0.10	0.10	0.10	0.10	0.0%	0.10	0.0%
Office of Strategic Initiatives	15.15	9.00	8.00	9.00	11.1%	9.00	0.0%
Parks, Recreation, and Cultural Affairs	88.125	111.00	111.00	114.50	3.1%	114.50	0.0%
Public Works	73.60	66.00	65.50	65.50	0.0%	65.50	0.0%
Sustainable Development	18.75	19.25	34.25	40.75	16.0%	40.75	0.0%
Technology and Innovation	5.00	-	-	18.00	n/a	18.00	0.0%
Transportation and Mobility	-	24.90	25.90	25.90	0.0%	25.90	0.0%
Subtotal General Fund	950.135	991.110	996.24	1,053.84	5.5%	1,057.340	0.3%
Miscellaneous Funds							
Block Grant - Housing & Community Development	8.168	8.168	5.688	5.688	0.0%	5.688	0.0%
Capital Projects Funds - Public Works	11.30	11.30	11.30	10.80	-4.6%	10.80	0.0%
GCRA Fund - City Attorney	0.54	0.54	0.54	0.54	0.0%	0.54	0.0%
GCRA Fund - City Clerk	0.30	0.30	-	-	n/a	-	n/a
GCRA Fund - Gainesville Community Redevelopment Agency	11.00	11.00	11.00	11.00	0.0%	11.00	0.0%

	FY 2019 Adopted	FY 2020 Adopted	FY2021 Adopted	FY2022 Proposed	% Change FY21 to FY22	FY2023 Plan	% Change FY22 to FY23
Miscellaneous Funds (continued)							
Cultural Affairs Prjt Fund - PRCA	-	-	-	-	n/a	-	n/a
Employee Health & Accident Benefits - Risk Management	2.55	2.55	3.55	5.15	31.1%	5.15	0.0%
Technology and Innovation	-	11.00	18.00	-	n/a	-	n/a
General Insurance Fund - City Attorney	2.65	2.65	2.65	2.65	0.0%	2.65	0.0%
General Insurance Fund - Risk Management	13.59	13.59	13.59	11.99	-13.3%	11.99	0.0%
Fleet Management Fund - Fleet Management	28.62	28.62	29.62	29.0	-2.1%	29.00	0.0%
Fleet Replacement Fund - Fleet Management	0.38	0.38	0.38	-	n/a	-	n/a
H.O.M.E. Grant - Office of Housing & Community Development	0.572	0.572	0.572	0.572	0.0%	0.57	0.0%
Misc Funds Grant - Gainesville Fire Rescue ⁽¹⁾	-	17.00	17.00	-	n/a	-	n/a
Misc Funds Grant - Gainesville Police Department	3.00	3.000	3.00	3.00	0.0%	3.00	0.0%
Special Revenue Funds - Parks, Recreation and Cultural Affairs	2.25	1.250	1.25	1.25	0.0%	1.25	0.0%
Pension Funds - Budget & Finance	2.80	2.800	2.70	2.60	-3.8%	2.60	0.0%
Pension Funds - City Attorney	0.0547	0.0547	0.0547	0.0547	0.0%	0.05	0.0%
Pension Funds - Risk Management	0.26	0.260	0.26	0.26	0.0%	0.26	0.0%
S.H.I.P. Grant - Office of Housing & Community Development	0.56	0.560	0.56	0.56	0.0%	0.56	0.0%
Tree Mitigation Fund - Public Works	1.40	0.500	0.50	0.50	0.0%	0.50	0.0%
Wild Places Public Places - Parks, Recreation and Cultural Affairs	4.00	6.000	6.00	9.00	33.3%	9.00	0.0%
Wild Places Public Places - City Manager	0.80	0.500	-	-	n/a	-	n/a
Subtotal Misc Funds	94.7947	122.5947	128.21470	94.6147	-35.5%	94.6147	0.0%
Enterprise Funds							
FL Bldg. Code Enforcement Fund - Bldg. Insp.					n/a	-	n/a
Florida Building Code Enforcement Fund - Sustainable Development	32.25	34.25	34.25	34.25	0.0%	34.25	0.0%
Ironwood Golf Course Enterprise	2.875	-	-	-	n/a	-	n/a
Regional Transit System Fund	304.25	303.00	307.00	307.50	0.2%	307.50	0.0%
Solid Waste Fund - Transportation & Mobility	-	0.20	0.20	0.20	0.0%	0.20	0.0%
Solid Waste Fund - Public Works	13.95	22.95	22.95	22.95	0.0%	22.95	0.0%
Stormwater Management Utility - Transportation and Mobility	-	0.90	0.90	0.90	0.0%	0.90	0.0%
Stormwater Management Utility - Public Works	64.25	65.75	65.25	65.75	0.8%	65.75	0.0%
Subtotal Enterprise Funds	417.58	427.05	430.55	431.55	0.2%	431.55	0.0%
Total Positions	1462.50	1540.7547	1555.0047	1580.0047	1.6%	1583.5047	0.2%

⁽¹⁾ FEMA 3-year SAFER Grant added 17 new positions in FY19. Grant ends in February 2022 (FY22).

All Funds Summary of Position Changes
By Department and Source of Funds

Financial Plan for FY 2022

Fund	Department	Action	Title Description	FTEs Added	FTEs Deleted	Net Change in FTEs
General Fund						
Budget & Finance						
		Fund Reallocation				
			Finance Director	0.10		0.10
		FY22 Proposed Increment				
			Accountant II	0.50		0.50
Budget & Finance Total				0.60		0.60
City Clerk						
		Charter Officer Authorization				
			Records Manager	1.00		1.00
City Clerk Total				1.00		1.00
Equity and Inclusion						
		Add				
			Equity Specialist	1.00		1.00
		Delete				
			Diversity and Inclusion Specialist		(1.00)	(1.00)
Equity and Inclusion Total				1.00	(1.00)	0.00
Gainesville Fire Rescue						
		FY22 Proposed Increment				
			Community Health Director	1.00		1.00
			Community Resource Program Specialist	0.50		0.50
			Community Resource Technician	1.00		1.00
			Firefighter	1.00		1.00
Gainesville Fire Rescue Total				3.50		3.50
Gainesville Police Department						
		Add				
			Police Corporal	8.00		8.00
			Police Officer	1.00		1.00
			Police Property Evidence Specialist	1.00		1.00
			Police Service Technician III	2.00		2.00
			Program Coordinator	1.00		1.00
		Delete				
			Police Officer		(9.00)	(9.00)
			Police Officer - Helicopter Pilot		(1.00)	(1.00)
			Police Service Technician II		(2.00)	(2.00)
			Program Assistant		(1.00)	(1.00)
		Transfer				
			Police Corporal	1.00	(1.00)	0.00
		City Commission Authorization				
			Intervention Specialist	1.00		1.00
		City Manager Authorization				
			RHYP After School Teacher	2.00		2.00
Gainesville Police Department Total				17.00	(14.00)	3.00

All Funds Summary of Position Changes
By Department and Source of Funds

Financial Plan for FY 2022

Fund	Department	Action	Title Description	FTEs Added	FTEs Deleted	Net Change in FTEs
Office of Communications and Engagement						
		City Commission Authorization	Engagement Position	1.00		1.00
		City Manager Authorization	Marketing & Communications Specialist	1.00		1.00
Office of Communications and Engagement Total				2.00		2.00
Office of Housing and Community Development						
		Transfer	Staff Specialist		(2.00)	(2.00)
		City Commission Authorization	Affordable Housing - Senior Position	1.00		1.00
			Homeless Coordinator (Working Title)	1.00		1.00
Office of Housing and Community Development Total				2.00	(2.00)	0.00
Office of Strategic Initiatives						
		Reclassification	Action Officer - City Hall		(1.00)	(1.00)
			Executive Assistant Sr.	1.00		1.00
		City Manager Authorization	Civic Collaboration Supervisor	1.00		1.00
Office of Strategic Initiatives Total				2.00	(1.00)	1.00
Parks, Recreation and Cultural Affairs						
		City Manager Authorization	Staff Assistant	1.00		1.00
		FY22 Proposed Increment	Account Clerk Senior	1.00		1.00
			Depot Park Recreation Supervisor	1.00		1.00
			Staff Specialist	0.50		0.50
Parks, Recreation and Cultural Affairs Total				3.50		3.50
Public Works						
		Add	Program Coordinator	1.00		1.00
		Delete	Program Assistant		(1.00)	(1.00)
		Fund Reallocation	Account Clerk II	0.25		0.25
			Facilities Manager	0.25		0.25
			Operations Assistant	0.10		0.10
			Operations Division Manager	0.10		0.10
			Supervising Engineer	0.20		0.20
			Technical Support Specialist 3 (x3)		(1.50)	(1.50)
			Technical Support Specialist Sr.	0.20		0.20
Public Works Total				2.10	(2.50)	(0.40)

All Funds Summary of Position Changes
By Department and Source of Funds

Financial Plan for FY 2022

Fund	Department	Action	Title Description	FTEs Added	FTEs Deleted	Net Change in FTEs
Sustainable Development						
		New Position per Job Audit				
			Clerk I		(1.00)	(1.00)
			Development Review Coordinator	0.50		0.50
		Transfer				
			Staff Specialist	2.00		2.00
		City Commission Authorization				
			Field Collector B - Landlord Permitting	2.00		2.00
			Permit Expeditor III	2.00		2.00
			Residential Efficiency Program Coordinator 3	1.00		1.00
Sustainable Development Total				7.50	(1.00)	6.50
Technology and Innovation						
		Fund Reallocation				
			Director of Technology	0.30		0.30
			IT Manager PMO	1.00		1.00
Technology and Innovation Total				1.30		1.30
Transportation and Mobility						
		Add				
			GPD Fleet Manager	1.00		1.00
			Maintenance Worker I	1.00		1.00
			Parking Enforcement Officer	1.00		1.00
		Delete				
			GPD Fleet Manager		(1.00)	(1.00)
			Parking Operations Attendant Lead		(2.00)	(2.00)
		Fund Reallocation				
			Planner II	0.50		0.50
Transportation and Mobility Total				3.50	(3.00)	0.50
General Fund Total				47.00	(24.50)	22.50

All Funds Summary of Position Changes
By Department and Source of Funds

Financial Plan for FY 2022

Fund	Department	Action	Title Description	FTEs Added	FTEs Deleted	Net Change in FTEs
Capital Improvement Projects Funds						
Public Works						
		Fund Reallocation				
			Account Clerk II		(0.25)	(0.25)
			Facilities Manager		(0.25)	(0.25)
Capital Improvement Projects Funds Total					(0.50)	(0.50)
Employee Health and Accident Benefits Fund						
Office of Risk Management						
		Fund Reallocation				
			Benefits Coordinator	0.35		0.35
			Nurse Practitioner	1.00		1.00
			Customer Service Support Specialist I	0.25		0.25
Employee Health and Accident Benefits Fund Total					1.60	1.60
Fleet Management Fund						
Transportation and Mobility						
		Fund Reallocation				
			Account Clerk Senior	0.08		0.08
			Fleet Maintenance Manager	0.06		0.06
			Fleet Operations Supervisor	0.12		0.12
			Fleet Support Lead	0.02		0.02
			Fleet Support Specialist	0.06		0.06
			Fleet Support Supervisor	0.04		0.04
Fleet Management Fund Total					0.38	0.38
Fleet Replacement Fund						
Transportation and Mobility						
		Fund Reallocation				
			Account Clerk Senior		(0.08)	(0.08)
			Fleet Maintenance Manager		(0.06)	(0.06)
			Fleet Operations Supervisor		(0.12)	(0.12)
			Fleet Support Lead		(0.02)	(0.02)
			Fleet Support Specialist		(0.06)	(0.06)
			Fleet Support Supervisor		(0.04)	(0.04)
Fleet Replacement Fund Total					(0.38)	(0.38)
Florida Building Code Enforcement Fund						
Sustainable Development						
		Add				
			Inspector III	1.00		1.00
		Delete				
			Inspector II		(1.00)	(1.00)
		New Position per Job Audit				
			Development Review Coordinator	0.50		0.50
			Inspector II		(0.50)	(0.50)
Florida Building Code Enforcement Fund Total					1.50	0.00

All Funds Summary of Position Changes
By Department and Source of Funds

Financial Plan for FY 2022

Fund	Department	Action	Title Description	FTEs Added	FTEs Deleted	Net Change in FTEs
General Insurance Fund						
Office of Risk Management						
		Add				
			Occupational Health Nurse	1.00		1.00
		Delete				
			Licensed Practical Nurse		(1.00)	(1.00)
		Fund Reallocation				
			Benefits Coordinator		(0.35)	(0.35)
			Nurse Practitioner		(1.00)	(1.00)
			Customer Service Support Specialist I		(0.25)	(0.25)
General Insurance Fund Total				1.00	(2.60)	(1.60)
Pension Funds						
Budget & Finance						
		Add				
			Analyst Sr.	1.00		1.00
		Delete				
			Pension Investment Analyst		(1.00)	(1.00)
		Fund Reallocation				
			Finance Director		(0.10)	(0.10)
Pension Funds Total				1.00	(1.10)	(0.10)
Regional Transit System Fund						
Transportation and Mobility						
		Add				
			Fleet Support Supervisor	1.00		1.00
		Delete				
			Public Transit Maintenance & Safety Training Specialist		(1.00)	(1.00)
		Title Change				
			Fleet Maintenance Manager	0.00		0.00
			Transit Maintenance Manager		0.00	0.00
		FY22 Proposed Increment				
			Accountant II	0.50		0.50
Regional Transit System Fund Total				1.50	(1.00)	0.50
Solid Waste Collection Fund						
Public Works						
		Fund Reallocation				
			Operations Assistant	0.20		0.20
			Operations Division Manager	0.20		0.20
Solid Waste Collection Fund Total				0.40		0.40

All Funds Summary of Position Changes
By Department and Source of Funds

Financial Plan for FY 2022

Fund	Department	Action	Title Description	FTEs Added	FTEs Deleted	Net Change in FTEs
Stormwater Management Fund						
Public Works						
		Fund Reallocation				
			Technical Support Specialist 3 (x3)	1.50		1.50
			Operations Assistant		(0.30)	(0.30)
			Operations Division Manager		(0.30)	(0.30)
			Supervising Engineer		(0.20)	(0.20)
			Technical Support Specialist Sr. Planner II		(0.20)	(0.20)
		FY22 Proposed Increment				
			Program Coordinator	0.50		0.50
Stormwater Management Fund Total				2.00	(1.50)	0.50
Technology Capital Improvement Fund						
Technology and Innovation						
		Fund Reallocation				
			Director of Technology		(0.30)	(0.30)
			IT Manager PMO		(1.00)	(1.00)
Technology Capital Improvement Fund Total					(1.30)	(1.30)
Wild Spaces Public Places Sales Tax Fund						
Parks, Recreation and Cultural Affairs						
		City Commission Authorization				
			Nature Assistant	0.50		0.50
			Recreation Leader	0.50		0.50
		FY22 Proposed Increment				
			Grounds and Events Worker	0.50		0.50
			Recreation Aide	1.50		1.50
Wild Spaces Public Places Sales Tax Fund Total				3.00		3.00
Other Fund Total				12.38	(9.88)	2.50
Other Fund Total				59.38	(34.38)	25.00

Fund and Department Relationship
for FY 2022

Department (in alphabetical order)	General Fund	Special Revenue Funds	Capital Project Funds	Enterprise Funds	Internal Service Funds	Fiduciary Funds
City Attorney	⊗	⊗			⊗	⊗
City Auditor	⊗					
City Clerk	⊗					
City Commission	⊗					
City Manager	⊗					
Equity & Inclusion	⊗					
Budget & Finance	⊗	⊗	⊗			⊗
Capital Asset Planning & Economic Resilience	⊗	⊗				
Communications & Engagement	⊗		⊗			
Gainesville Community Reinvestment Area		⊗				
Gainesville Fire Rescue	⊗	⊗	⊗		⊗	
Gainesville Police Department	⊗	⊗	⊗		⊗	
Housing & Community Development	⊗	⊗			⊗	
Human Resources	⊗					
Parks, Recreation & Cultural Affairs	⊗	⊗	⊗		⊗	
Public Works	⊗	⊗	⊗	⊗	⊗	
Risk Management	⊗				⊗	⊗
Strategic Initiatives	⊗					
Sustainable Development	⊗			⊗		
Technology and Innovation	⊗		⊗			
Transportation and Mobility	⊗		⊗	⊗	⊗	

All Funds
Summary of Revenues and Expenses

	FY 2020 Adopted	FY 2020 Actuals	FY 2021 Adopted	FY 2022 Proposed	% Change FY21 to FY22	FY 2023 Plan	% Change FY22 to FY23
Beginning Fund Balance	\$ 841,043,253	\$ 846,264,287	\$ 1,085,869,845	\$ 1,120,041,774	3.1%	\$ 1,158,104,975	3.4%
Sources of Funds by Category:							
Taxes	64,464,216	70,779,322	69,126,148	75,468,463	9.2%	77,138,533	2.2%
Permits, Fees, Assessments	12,354,408	14,948,291	12,474,507	16,219,038	30.0%	16,343,631	0.8%
Intergovernmental	23,774,422	31,173,075	33,834,921	35,315,761	4.4%	35,487,016	0.5%
Charges for Services	47,759,464	47,824,645	49,075,233	51,555,598	5.1%	52,484,275	1.8%
Fines and Forfeitures	1,074,638	1,032,799	920,891	943,184	2.4%	943,184	0.0%
Miscellaneous Revenues	145,775,069	544,797,770	151,129,461	151,947,703	0.5%	154,247,703	1.5%
Internal Services	13,693,142	13,284,937	14,413,911	15,572,399	8.0%	15,800,998	1.5%
Transfers from Other Funds	58,817,844	79,929,543	62,854,147	67,501,370	7.4%	65,896,060	-2.4%
Use of Fund Balance	-	-	6,538,292	3,794,636	-42.0%	4,088,639	7.7%
Total Sources	367,713,203	803,770,382	400,367,511	418,318,151	4.5%	422,430,039	1.0%
Uses of Funds:							
General Government Services	136,522,979	329,616,554	140,961,833	149,079,976	5.8%	150,895,153	1.2%
Public Safety	101,666,294	96,477,610	100,725,060	95,257,930	-5.4%	98,426,156	3.3%
Physical Environment	16,120,256	17,179,767	16,243,257	16,930,321	4.2%	16,513,718	-2.5%
Transportation	53,427,848	46,468,219	50,822,894	48,372,715	-4.8%	47,986,261	-0.8%
Economic Environment	6,407,463	6,425,773	9,026,125	12,169,274	34.8%	11,438,232	-6.0%
Human Services	1,504,559	2,477,208	2,134,258	2,092,509	-2.0%	2,105,457	0.6%
Cultural & Recreation	15,472,448	19,020,789	14,437,786	21,552,793	49.3%	20,983,057	-2.6%
Internal Service Expenses	6,776,048	2,622,677	6,573,776	5,984,453	-9.0%	6,093,575	1.8%
Contingencies	2,468,005	2,933	454,188	321,500	-29.2%	321,500	0.0%
Transfers to Other Funds	20,331,074	43,873,295	24,816,405	28,493,480	14.8%	28,532,640	0.1%
Total Uses	360,696,974	564,164,826	366,195,582	380,254,951	3.8%	383,295,750	0.8%
Planned addition to fund balance	7,016,228	239,605,556	34,171,929	38,063,201	11.4%	39,134,289	2.8%
Ending Fund Balance	\$ 848,059,481	\$ 1,085,869,845	\$ 1,120,041,774	1,158,104,975	3.4%	1,197,239,263	3.4%

All Funds Summary of Revenues

The FY22 proposed total sources for the City of Gainesville is \$418,318,151. The largest portion is from Miscellaneous Revenue (36%) which includes interest earnings and gain and loss on investments, rental proceeds of City buildings and assets and premium reimbursements. The majority of interest earnings and gain and loss on investment is found within the City's Fiduciary and Proprietary Funds. The Fiduciary Funds are used to fund the City's retirement systems and other post-employment benefit trust funds. The Proprietary Funds are used to account for the City's Enterprise and Internal Service funds.

Taxes are the second largest revenue source for the City (\$75.5 million in FY22), with the majority received in the General Fund (\$63.1 million). Property taxes make up about 68% of the total taxes in the General Fund with the remainder being Utility taxes (\$15.1 million), Communications Services Taxes (\$3.7 million), Business Tax (\$897,796) and Local Option Gas Tax (\$237,949).

Transfers and Use of Fund Balance is the third largest revenue source for the City (\$70.9 million in FY22). The majority of these transfers can be attributed to the transfer made from Gainesville Regional Utilities to the General Fund (\$36.2 million in FY22).

Charges for Services account for 12% of all revenue sources for the City. The bulk of these revenues are found within our enterprise funds for fees paid by users for solid waste, stormwater, building inspection and transit services. Other charges for services can be found in the General Fund in alignment with our indirect cost plan, fees for recreational services, traffic engineering & signal services and outside contracts. The contract with Alachua County School Board for School Resource Officers and the contracts with Gainesville Regional Airport Authority to pay for security and fire services are examples of outside contracts.

Intergovernmental revenues make up about 8.4% all of sources received by the City. This revenue source includes funds received by Federal, State and local agencies for grant awards for specific activities, including CDBG and HOME funds, Regional Transit System grants and FDOT grants. Another large portion of this revenue source is the State Revenue Sharing program and Local Government Half Cent Sales Tax. The remainder of these funds are collected from traffic signal maintenance agreements and contributions from other entities.

Permits, Fees and Assessments make up about 3.8% of the total revenue collected by the City, which 57% of the total can be attributed to the Fire Assessment fee. The majority of the remaining permits, fees and assessments are associated with building permit fees collected in the Florida Building Code Enforcement Fund (17%). Permits, Fees and Assessments make up only 3.1% of the total revenue collected by the City, of which 67% of the total can be attributed to the Fire Assessment fee. The majority of the remaining permits, fees and assessments are associated with building permit fees collected in the Florida Building Code Enforcement Fund (14%).

Internal service fees also provide about 3.7% of total sources across all funds, entirely housed within the internal services funds. These funds include our fleet replacement and management programs as well as the City's self-insurance funds.

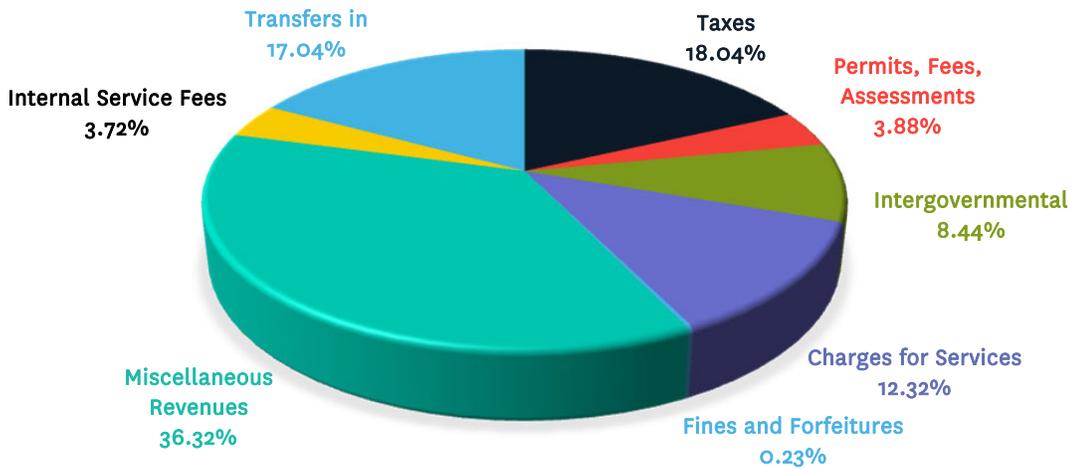
Fines and forfeitures make up less than 1% of total sources for the City. The General fund contains most of these sources through court fines, code enforcement penalties, parking fines and false alarm penalties.

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

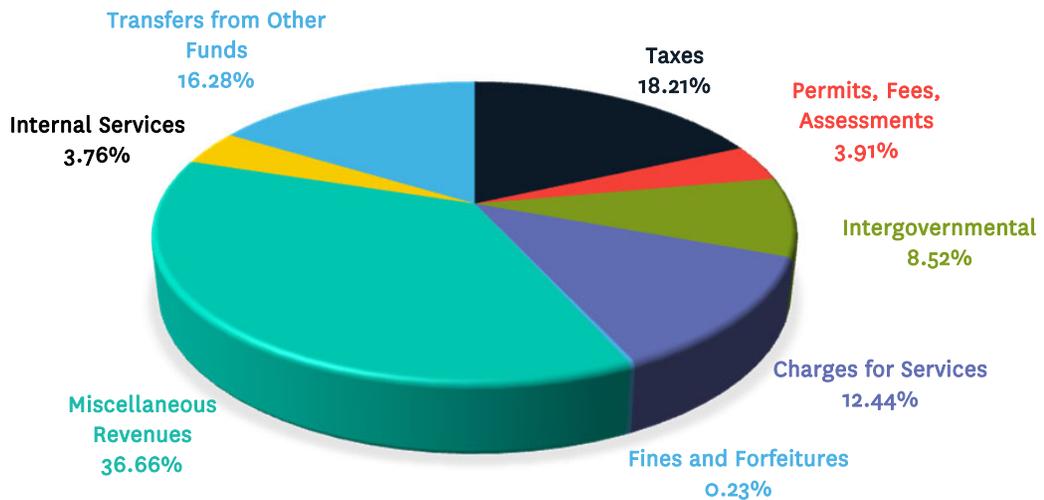
All Funds
Summary of Revenues

Within the following pages is a discussion in detail regarding the total revenue sources for all funds within the City of Gainesville. This section contains information on how each dollar is earned.

**FY 2022 ALL FUNDS REVENUE
SOURCES BY CATEGORY**



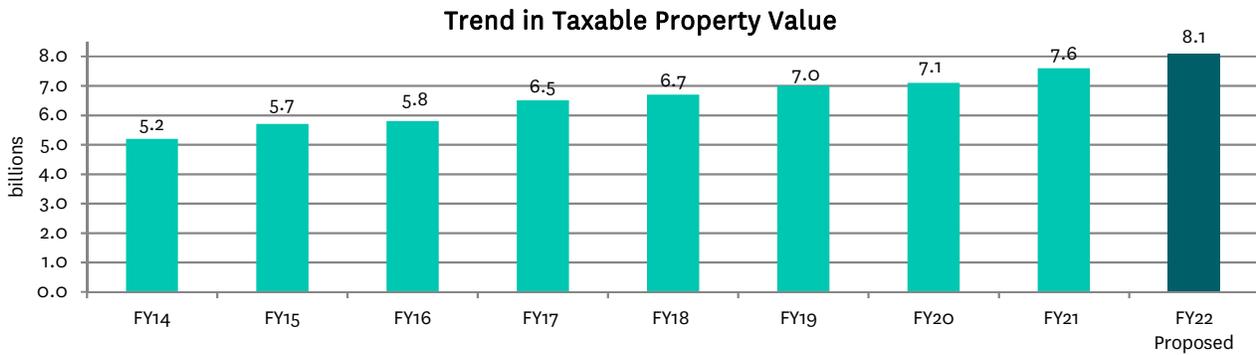
**FY 2023 ALL FUNDS REVENUE
SOURCES BY CATEGORY**



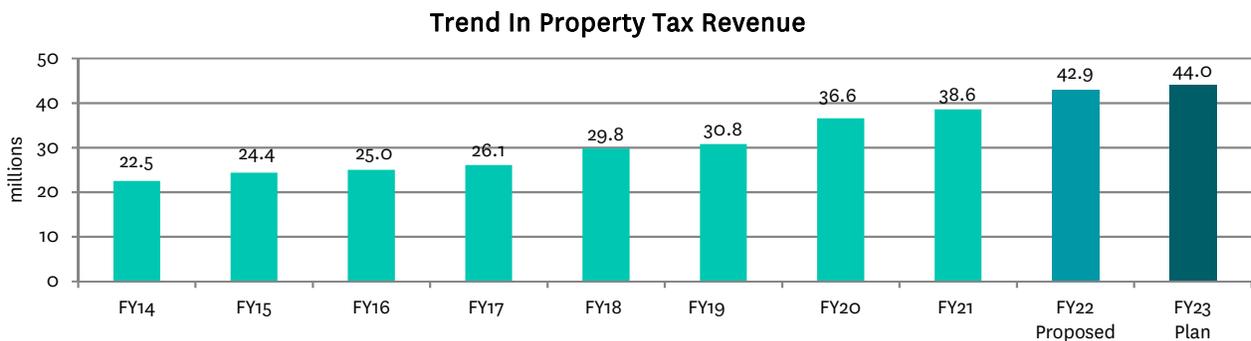
All Funds Revenues - Property Tax

Property tax has traditionally provided a consistent source of revenue and has been a staple of Florida municipalities' revenue composition.

After an extraordinary absolute decline in our taxable property value in FY11, the tax base fell again in FY12, from \$5.61 billion to \$5.41 billion, a decline of \$200 million or 3.6%. The base continued to drop in FY13 for the third straight year, this time by 3.7% to \$5.17 billion. In FY14, the City had a slight uptick of 0.2% in taxable property value. FY15 saw the first significant growth in property value of 9.6%. FY16 through FY21 continued with steady growth. The taxable value increase of 6.58% for FY22 is primarily composed of appreciation in value of existing properties, with \$286 million in new construction and \$220 million in valuation growth.

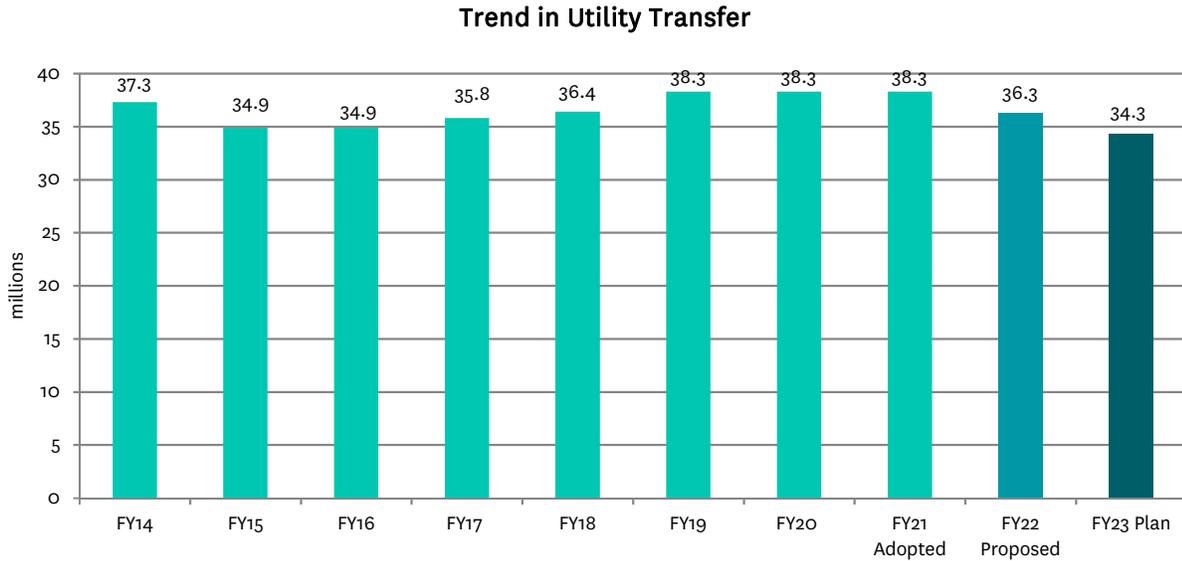


The increase in property tax revenue in FY20 includes \$3.7 million from the adopted increase in the millage rate from 4.7474 to 5.2974. FY22 proposed millage rate includes an increase from 5.2974 to 5.5000, resulting in a total increase of \$4.1 million. FY23 plan assumes a moderate increase of 2.5% in property tax revenue.



All Funds
Revenues - Utility Transfer

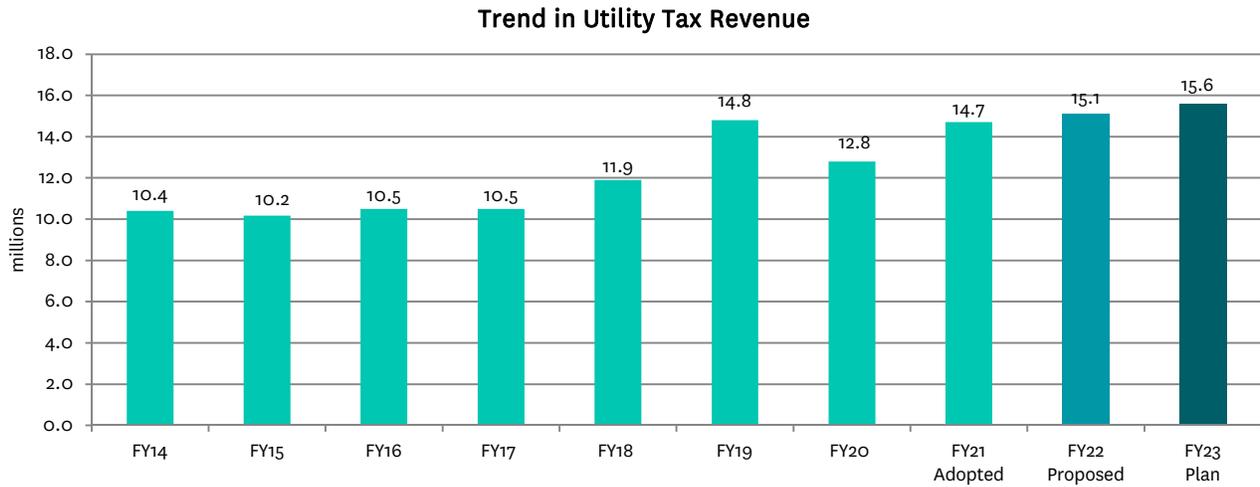
The Utility Transfer accounts for almost a quarter of the total revenues within the General Fund. The ten year trend in this revenue is detailed below:



In 2014, a new transfer methodology was developed which was consistent with the philosophy of providing a proxy for what an investor-owned utility would pay, assisting the utility in maintaining a competitive rate structure, and generating for General Government the resources necessary to maintain service delivery levels. This agreement expired in FY19. During the FY20 and FY21 budget process, the Commission approved keeping the General Fund Transfer flat, eliminating the 1.5% annual inflation factor. This resulted in a decrease of revenue for the General Fund in the amount of \$574,275 in FY20 and \$1,157,165 in FY21. On April 8, 2021 Commission adopted [\(Agenda# 200739\)](#) reducing the transfer by \$2 million each year through FY2027.

All Funds Revenues - Utility Tax

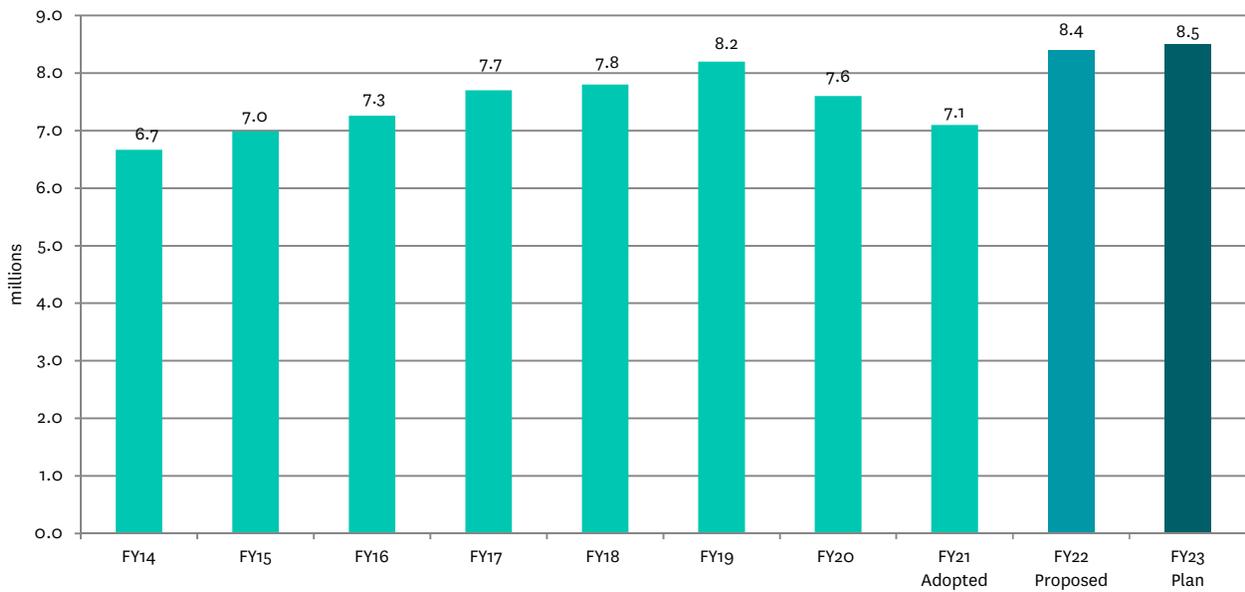
Utility tax revenues are generated through taxes levied on electric, water, and natural gas utility customers who reside within the City's corporate limits. Utility tax revenues are a function of three variables; number of customers, consumption per customer, and price. During FY14 through FY17, the Utility initiated efforts to address rate challenges in part through reductions to their operating and maintenance expense levels. The reductions, which flow through base rates, had in turn negatively impacted utility tax receipts in the General Fund. Electric rate changes have the most significant impact on this revenue source. In mid- FY18, an increase in base electric rates and the purchase of the biomass plant by GRU caused the amount of utility tax charged to increase by approximately \$2.7 million in FY19. FY22 includes rate increases as adopted by commission on June 7, 2021 ([Agenda #201211](#)).



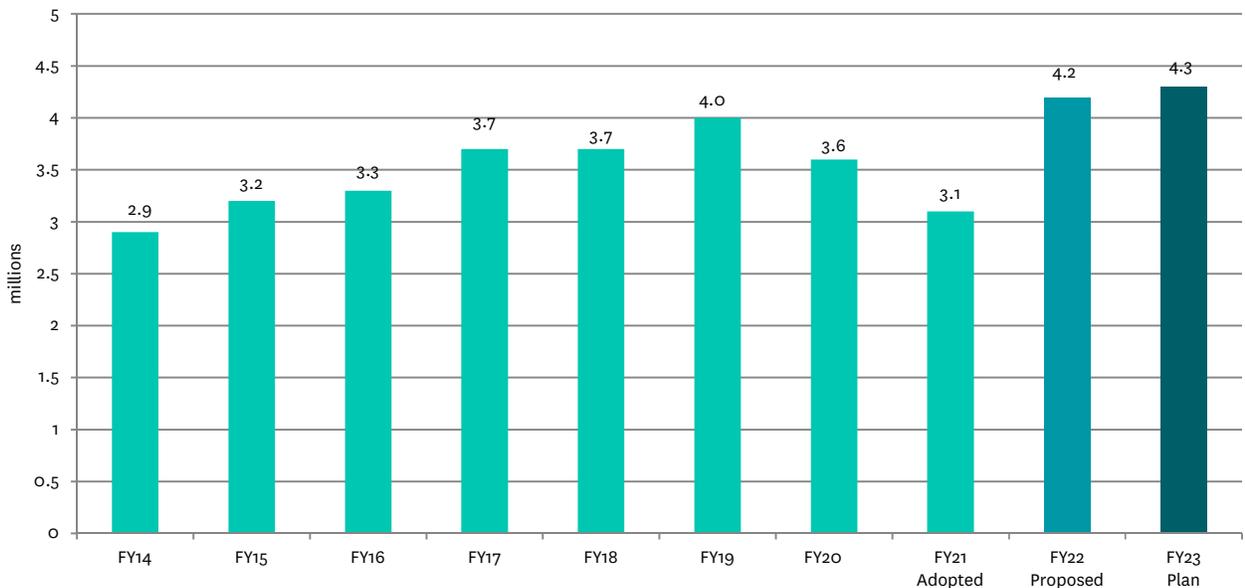
All Funds
Revenues - Half Cent Sales Tax

Half cent sales tax revenue and state revenue sharing are both funded by sales taxes collected by the State and allocated to local governments on a formula basis. The half cent sales tax is based on taxes collected within Alachua County while state revenue sharing is based on taxes collected state-wide. Due to the negative financial impacts of the COVID-19 pandemic, the State of Florida July 2020 revenue estimates were used for the adopted FY21 budget. This resulted in a 16.7% reduction for half cent sales tax and a 18.2% reduction for state revenue sharing for FY21, however FY21 year to date collections have exceeded the adopted budget. Using the State of Florida July 2021 revenue estimates FY22 Half Cent Sales Tax proposed budget reflects a 18.3% increase over FY21 and a 38.7% increase for State Revenue Sharing over FY21.

Trend in Half Cent Sales Tax

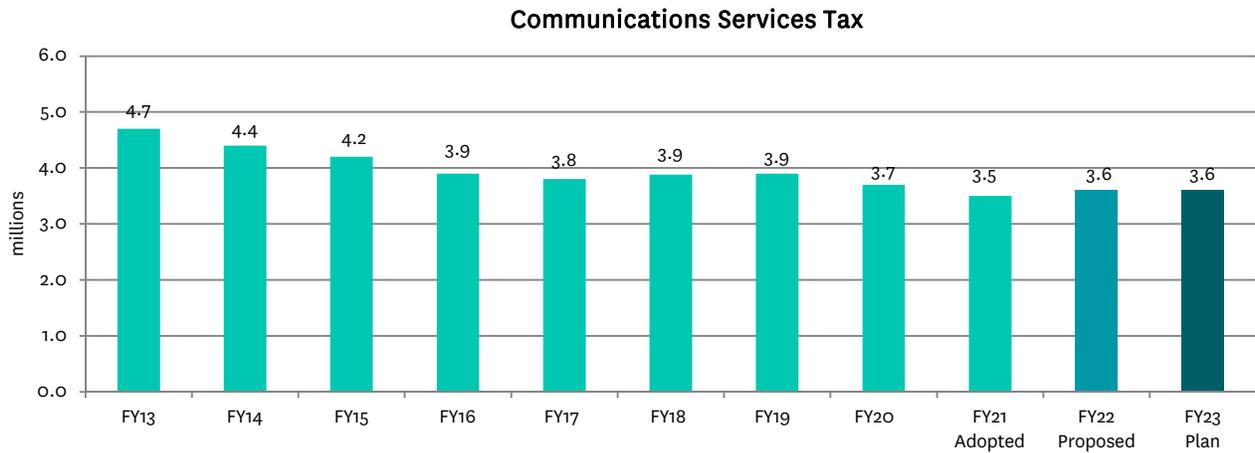


State Revenue Sharing



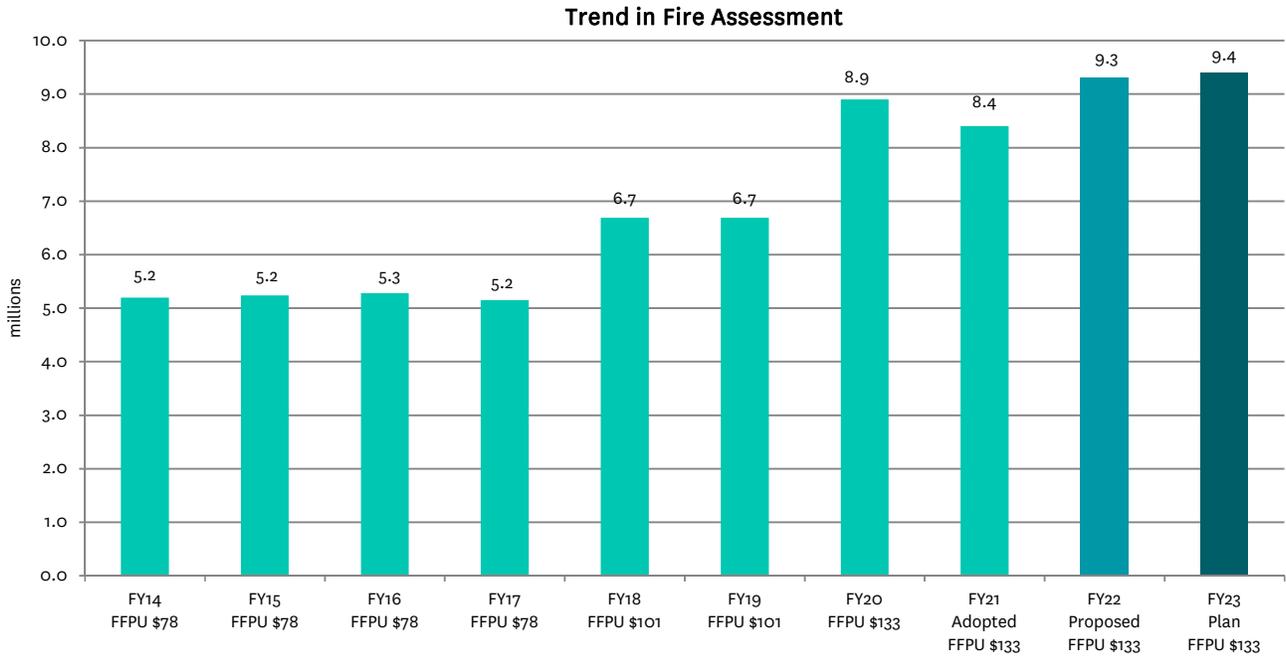
All Funds
Revenues - Communications Services Tax

The Communications Services Tax is one of the General Fund's least predictable revenue streams. Several factors affect these receipts. One is common to all locales, the fact that the use of land lines is diminishing, due both to economic factors and to the increasing popularity and functionality of cell and smart phones. The other reason is more unique to Gainesville. Being a university city, not only do a large percentage of students have cell phones rather than land lines, but the billing address (which is where the revenue flows) may be the home address of the student rather than the physical address in Gainesville. FY21 adopted budget included an additional 7.6% reduction due to the negative impact of the COVID-19 pandemic, however FY21 actuals are tracking to exceed budget. The City continues to project this revenue source conservatively, the August State of Florida revenue estimates includes a 2.8% increase over FY21 which brings this revenue source more in line with pre-COVID activity.



All Funds
Revenues - Fire Assessment

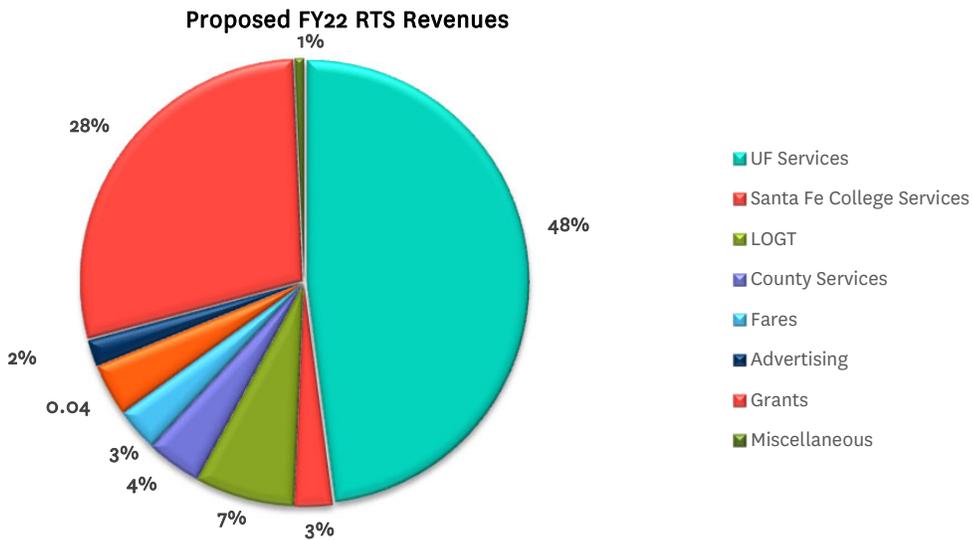
The Fire Assessment was implemented in FY11 and was charged at \$78 per factored fire protection unit (FFPU), intended to cover 50% of the cost of fire protection at the time. Fire protection units are developed based on a combination of the usage and the square footage of the structure. The cost of fire protection has increased over time since implementation of the assessment, so the adopted fee of \$78 per FFPU only recovered approximately 42% of the cost of fire protection in FY18. The FY18 and FY19 rate was set at \$101 FFPU. The FY20 adopted budget included a revised Fire Assessment of \$133 per FFPU. FY22 proposed budget and FY23 plan maintains the FFPU at \$133.00.



All Funds

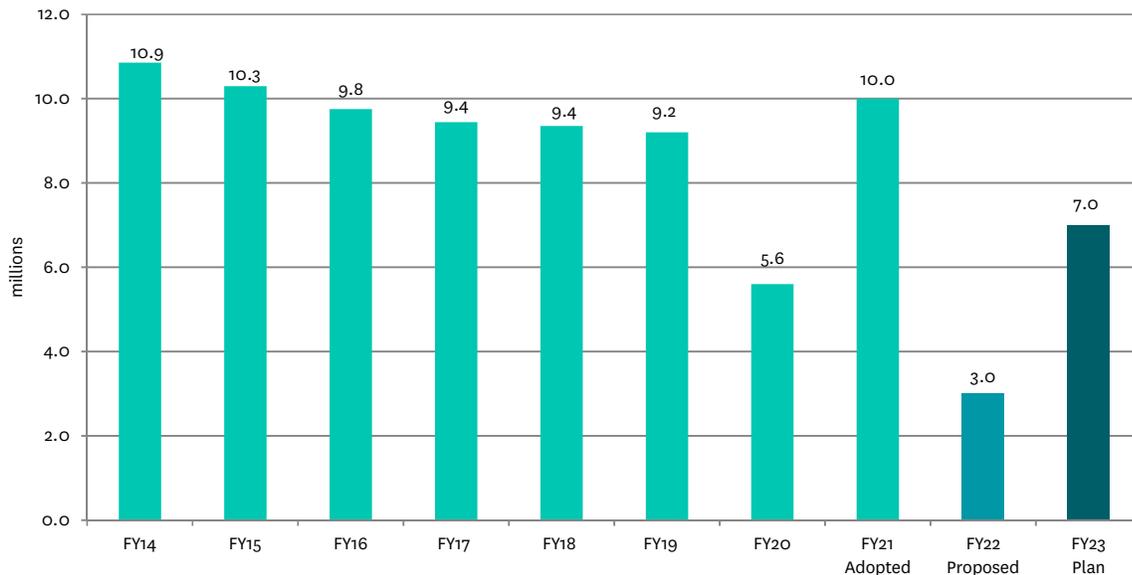
Revenues - RTS Contracts with University of Florida & Santa Fe College

The City's Regional Transit System (RTS) operations, as well as its financial picture, are dominated by the relationship with the University of Florida. As the chart below demonstrates, approximately fifty percent of RTS' FY22 operating revenues are related to services provided to the University of Florida (UF) and Santa Fe College. These contracts represent negotiated amounts based on the cost of providing bus service to students. UF and Santa Fe include a transit fee on each credit hour enrollment which provides the funding source. Due to the COVID-19 pandemic, RTS was awarded \$13.1 million Urbanized Area Formula Grant through the CARES Act in FY20 of which \$5.8 million of this grant was reflected in FY21's adopted budget. During FY21 RTS received additional federal funding for the FY21 Coronavirus Response and Relief Supplemental Appropriations Act of 2021 in the amount of \$6,104,871 which is appropriated over by FY22 proposed budget and FY23 plan.



The projected annual ridership decreased to \$3 million in FY22 due to the negative impact of COVID-19. Ridership is projected to increase by 2% in FY23.

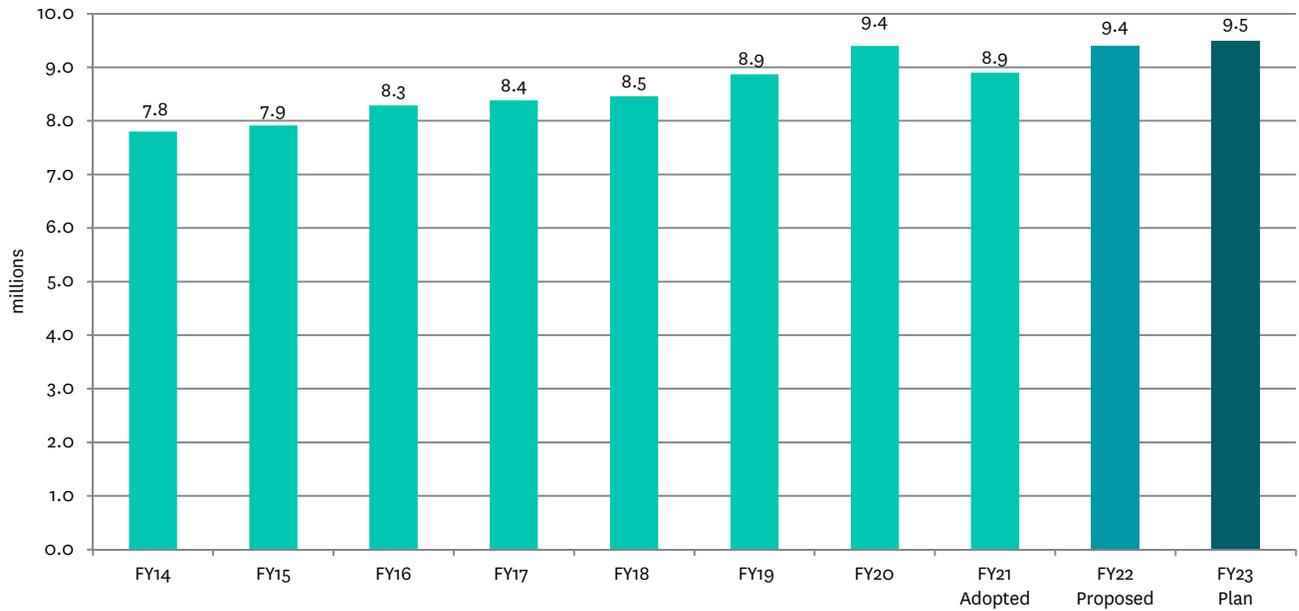
Trend in RTS Annual Ridership



All Funds
Revenues - Solid Waste Collection Fees

The Solid Waste Fund covers the cost of a third party contract for waste collection and recycling services. Customers are charged based on cart size and are billed monthly through GRU. Solid waste collection fees are now included in the City's policy of increasing fees by 5% every other year and this increase is reflected in the FY22 proposed budget.

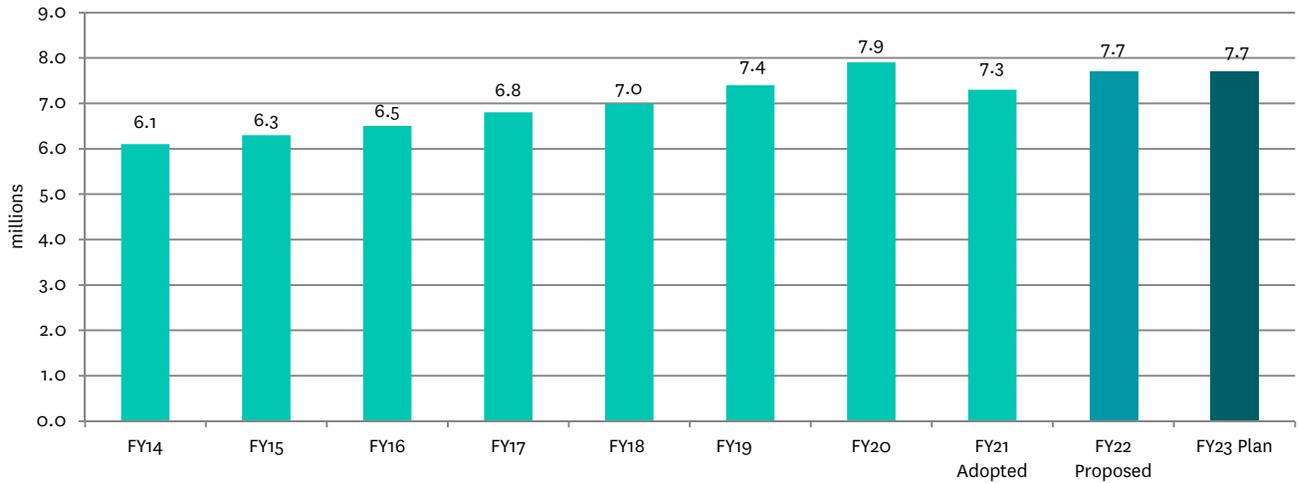
Trend in Solid Waste Collection Fees



All Funds
Revenues - Stormwater Fees

The objective of the stormwater program is to improve Gainesville’s water quality. In order to achieve this, staff performs maintenance of basins and ditches as well as the hardened stormwater system. Entities are billed based on their factor of Equivalent Residential Units (ERU). Stormwater fees are now included in the City's policy of increasing fees by 5% every other year. Therefore, the increases in even years are attributed to the fee increase.

Trend in Stormwater Fee Revenue



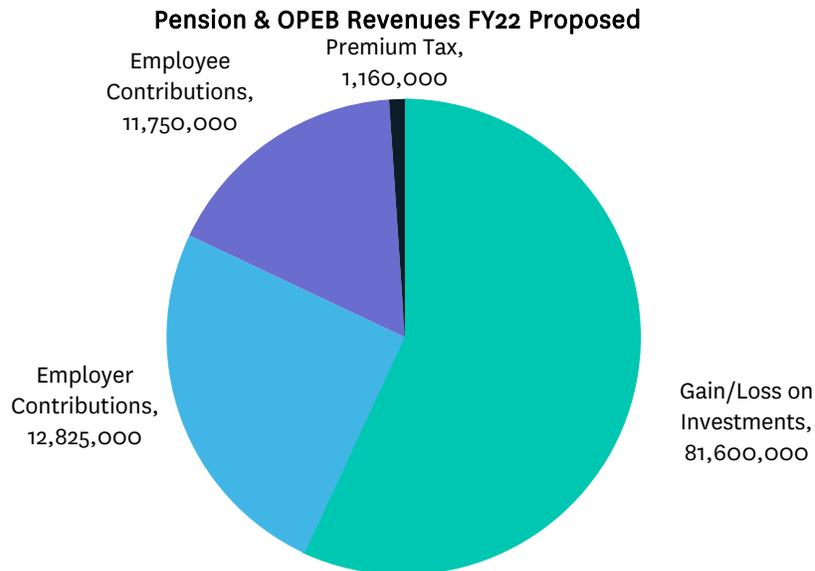
All Funds

Revenues - Pension & OPEB Contributions and Investment Earnings

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

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

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

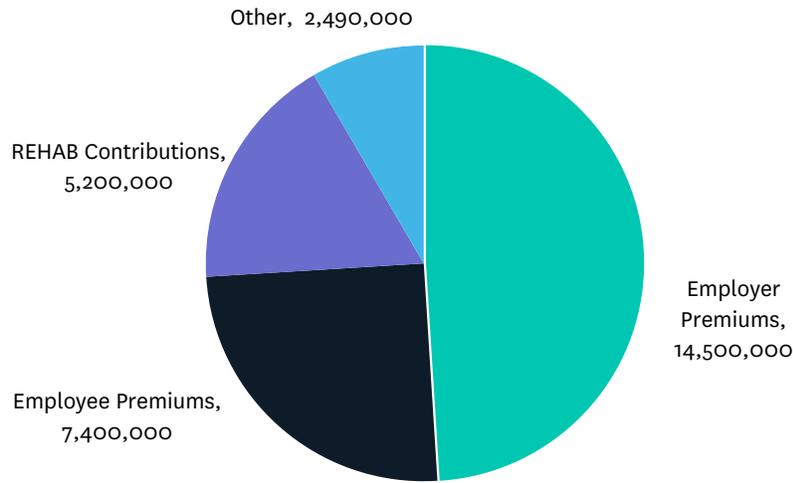


All Funds

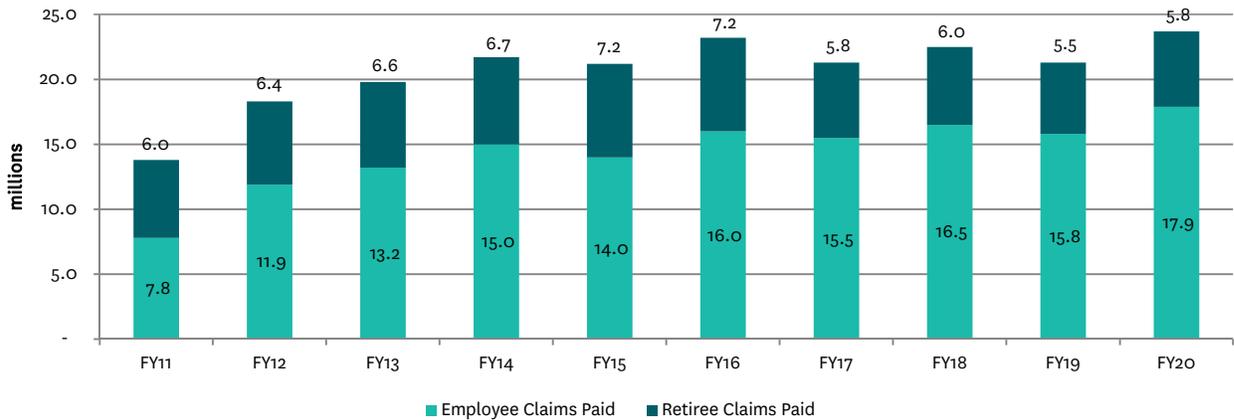
Revenues - Internal Service Fund Charges for Services

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

EHAB Revenues FY22 Proposed



Claims Paid History



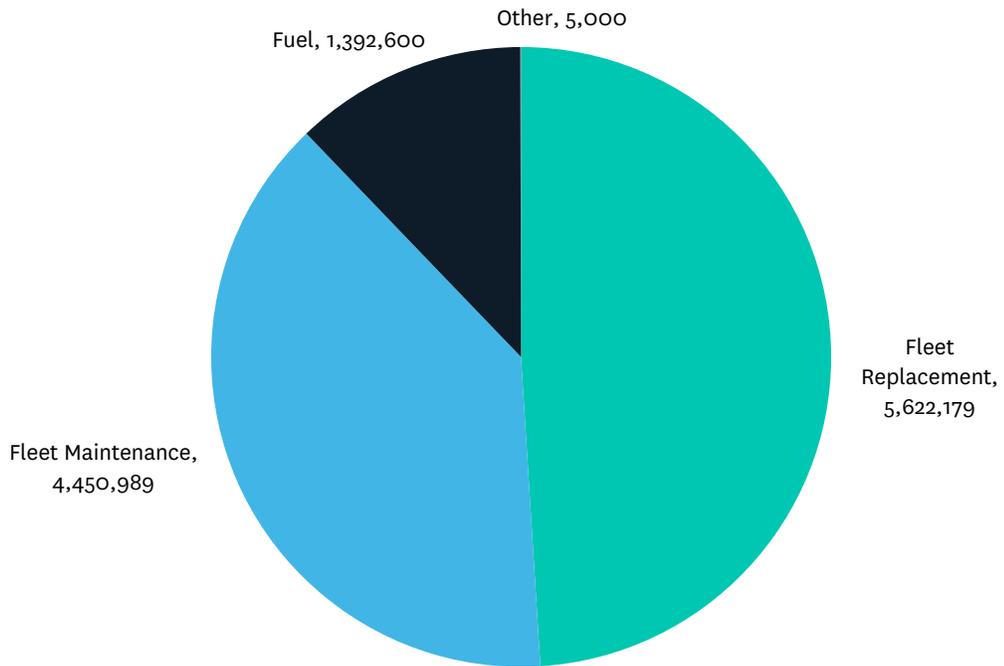
The City's General Insurance Fund operates in a similar manner, collecting premiums from the City's funds to operate a self-insurance plan for workers' compensation, automobile, general and public official liability coverage for both General Government and GRU. The City's Office of Risk Management sets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

All Funds

Revenues - Internal Service Fund Charges for Services

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

Fleet Revenues FY22 Proposed



All Funds Summary of Expenses

Expenses for all funds of the City are budgeted at \$380,254,951 for FY22. One of the largest use of funds can be attributed to public safety, which amounts to 25% of the all funds budget. This includes not only personal services and fringe expenses, but also operating, capital projects, debt and pension expenditures.

General government services comprises 39% of the total funding available. A significant portion of this function (43%) is in the fiduciary funds for the payment of services related to the City's pension funds. The other sizeable areas this function covers is in the general fund for such things as legislative, executive and legal counsel. The financial and administrative functions are found in both the general fund and the debt service funds.

Funds spent on transportation across all funds amount to 13% of the total expenditure budget, with the majority of these expenses made in the Regional Transit System enterprise funds. Other projects included in this functional area are general fund for roadway maintenance, traffic systems and engineering and parking enforcement and in the capital project funds for improvements made to the road infrastructure and other transportation related projects.

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

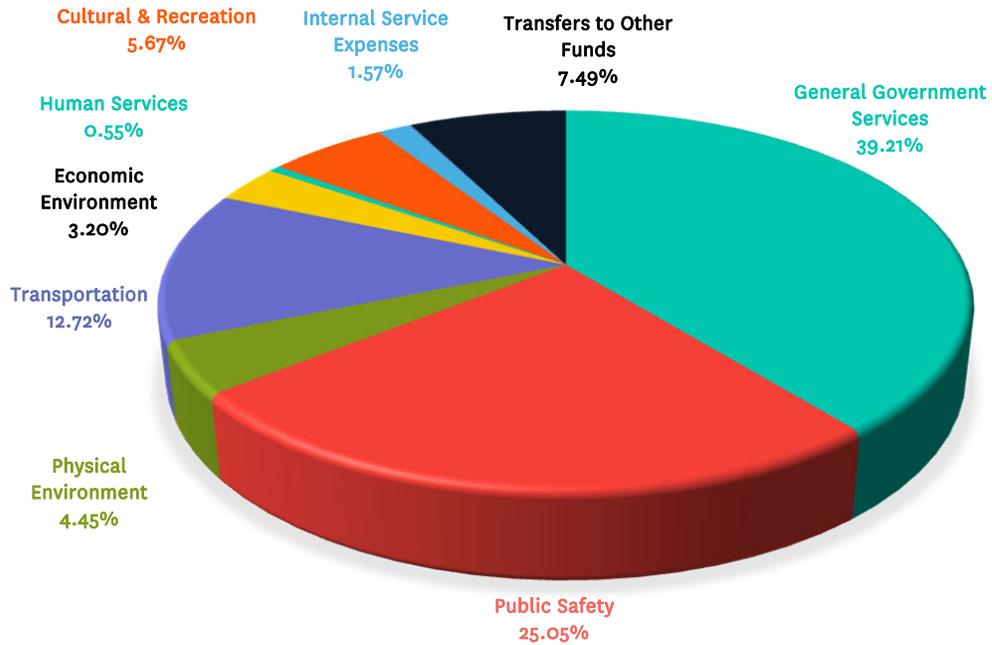
Cultural & Recreation expenses make up about 6% of the total budget and funds the City's recreation centers, swimming pools, golf course (Ironwood), maintains parks and provides special and cultural events.

Economic Environment expenses account for 3% of the total funds budget. The greater part of these funds go towards the consolidated Gainesville Community Reinvestment Area. Prior to FY19, there were four tax districts. Funding was kept in the district where the tax increment was collected from and used for projects within the individual/designated boundaries. In FY20, the four tax increment districts and funds were consolidated, and the Community Redevelopment Agency (CRA) was dissolved. The Gainesville Community Reinvestment Area (GCRA) was then created as a new department of the City effective October 1, 2019 and is a consolidation of the four districts. The funds will be used to make economic and physical improvements within the GCRA.

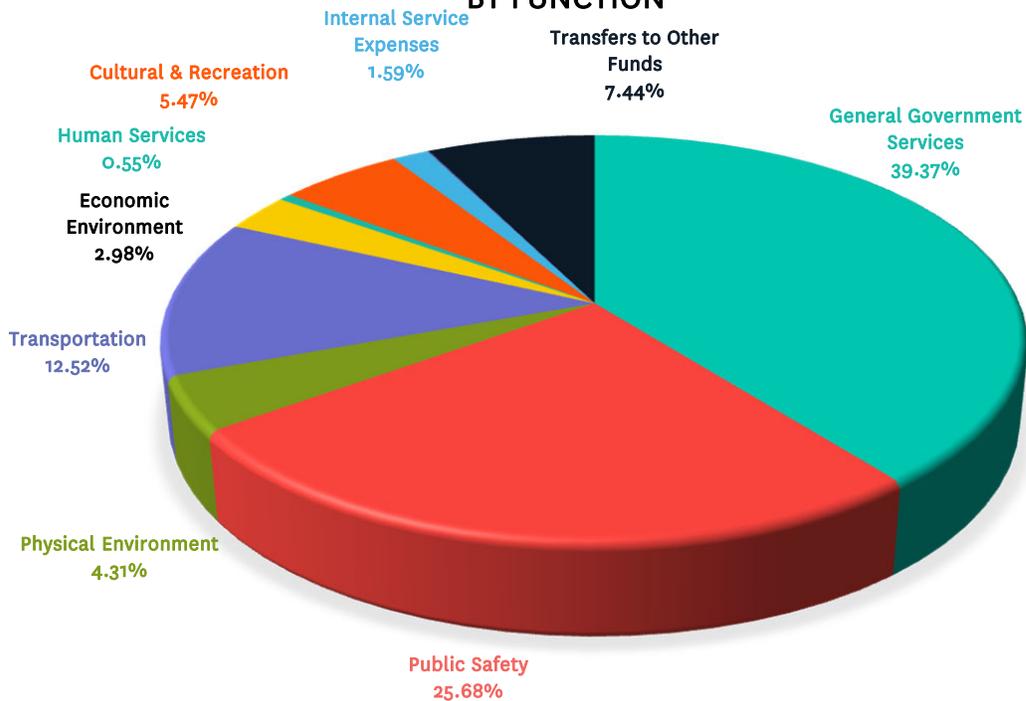
All Funds
Summary of Expenses

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

**FY22 ALL FUNDS EXPENSES
BY FUNCTION**



**FY23 ALL FUNDS EXPENSES
BY FUNCTION**





Fund Detail

Fund
Detail

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

General Fund

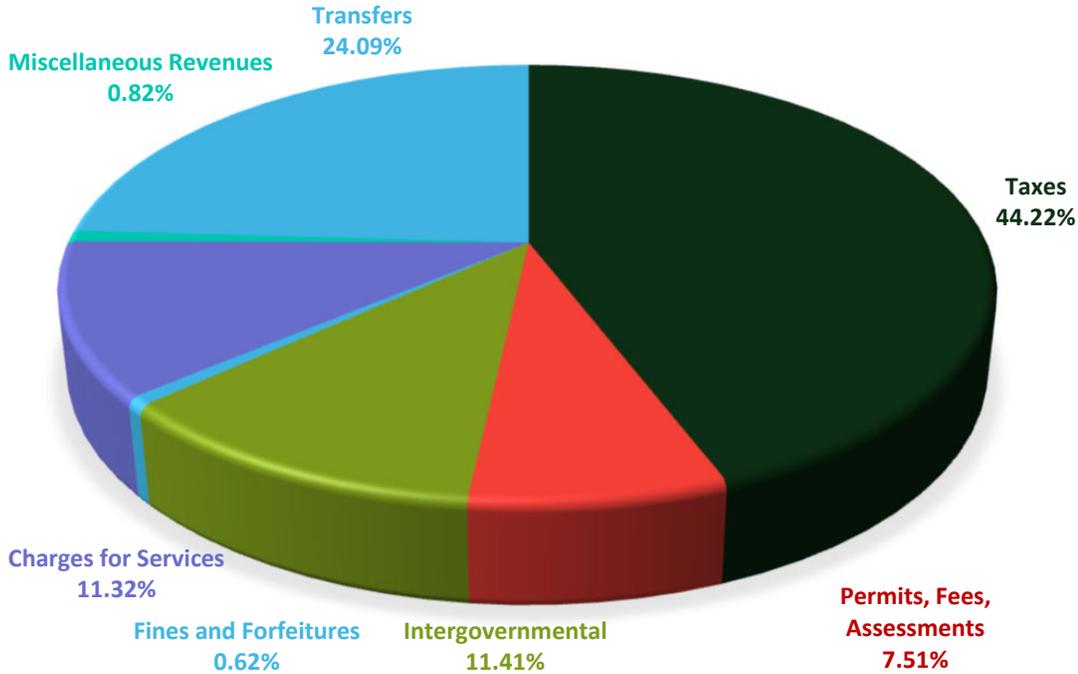
General Fund Summary Summary of Revenues and Expenses

		FY20 Adopted	FY20 Actual	FY21 Adopted	FY22 Proposed	% Change FY21 to FY22	FY23 Planned	% Change FY22 to FY23
Beginning Fund Balance	\$	25,840,521	\$ 25,840,521	\$ 27,754,911	\$ 27,775,800	0.1%	28,139,894	1.3%
Sources of Funds by Category:								
Taxes		56,288,467	54,906,515	58,977,434	63,061,472	6.9%	64,543,402	2.3%
Permits, Fees, Assessments		8,729,178	9,682,267	9,162,621	10,868,497	18.6%	10,964,393	0.9%
Intergovernmental		14,172,637	16,582,392	13,625,717	16,438,909	20.6%	16,649,583	1.3%
Charges for Services		12,493,600	11,153,718	13,659,848	15,671,993	14.7%	16,526,172	5.5%
Fines and Forfeitures		984,638	743,794	880,891	903,184	2.5%	903,184	0.0%
Miscellaneous Revenues		1,190,949	1,743,496	1,299,854	1,202,990	-7.5%	1,202,990	0.0%
Transfers		38,890,160	41,673,633	40,215,157	37,165,743	-7.6%	35,167,725	-5.4%
Total Sources		132,749,629	136,485,815	137,821,522	145,312,788	5.4%	145,957,448	0.4%
Uses of Funds:								
General Government		22,277,354	19,119,768	24,483,510	27,481,138	12.2%	25,875,617	-5.8%
Public Safety		62,905,277	65,735,345	64,225,555	64,053,992	-0.3%	66,057,970	3.1%
Physical Environment		216,394	226,453	7,200	7,200	0.0%	7,200	0.0%
Transportation		14,418,306	13,703,530	14,863,994	16,305,405	9.7%	15,576,333	-4.5%
Economic Environment		747,050	450,258	808,061	935,637	15.8%	958,912	2.5%
Human Services		15,000	-	15,000	15,000	0.0%	15,000	0.0%
Cultural & Recreation		11,670,078	10,510,974	13,160,463	13,217,693	0.4%	13,753,547	4.1%
Contingencies		2,468,005	2,933	454,188	321,500	-29.2%	321,500	0.0%
Transfers to Other Funds		15,425,519	24,822,164	19,782,662	22,611,130	14.3%	22,380,237	-1.0%
Total Uses		130,142,983	134,571,425	137,800,633	144,948,694	5.2%	144,946,316	0.0%
Planned addition to (appropriation of) fund balance		2,606,646	1,914,390	20,889	364,094	1643.0%	1,011,132	n/a
Ending Fund Balance	\$	28,447,167	\$ 27,754,911	\$ 27,775,800	\$ 28,139,894	1.3%	29,151,026	3.6%

General Fund
FY22 Summary of Sources and Uses

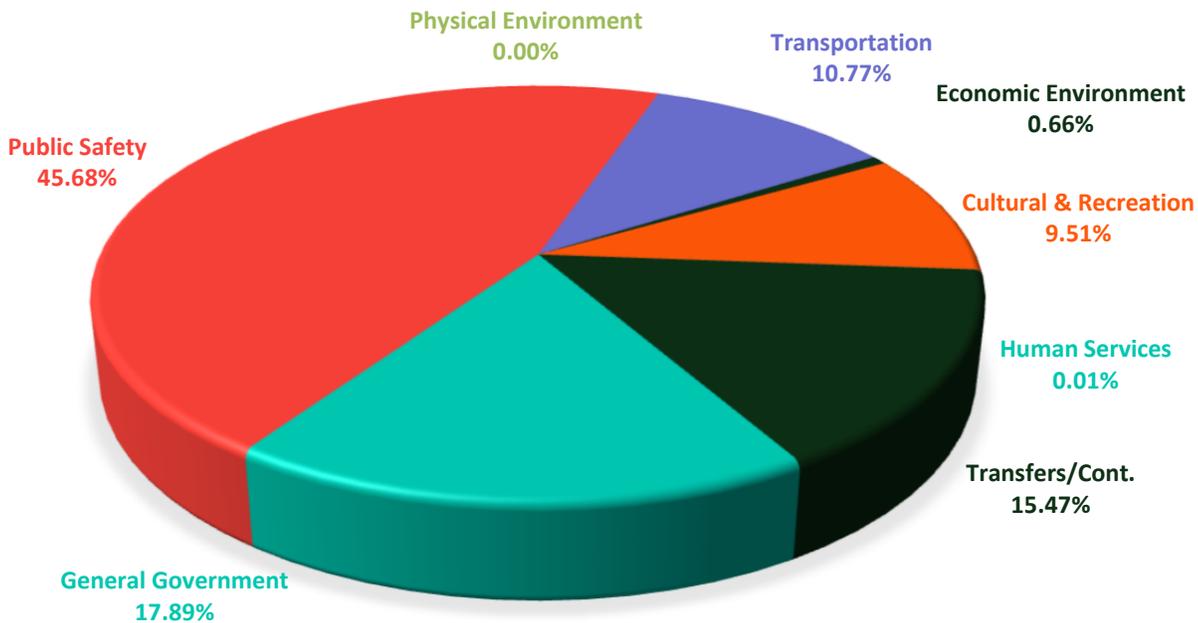
Where each dollar comes from...

**FY22 GENERAL FUND
SOURCES BY CATEGORY**



Where each dollar goes...

**FY22 GENERAL FUND
USES BY FUNCTION**



General Fund Revenues and Other Sources of Funds
Financial Plans for FY 22 and FY 23

	FY20 Adopted	FY20 Actual	FY21 Adopted	FY22 Proposed	% Change FY21 to FY22	FY23 Planned	% Change FY22 to FY23
Taxes:							
Real Property, Net	36,581,736	36,640,032	38,619,660	42,938,957	11.2%	44,012,431	2.5%
Local Option Gas Tax	974,758	894,698	922,474	237,949	-74.2%	242,708	2.0%
Hazmat Gross Receipts	-	123,789	129,330	123,789	-4.3%	123,789	0.0%
Utility Service Tax - Electric	11,161,673	10,206,326	11,746,523	12,047,788	2.6%	12,409,222	3.0%
Utility Service Tax - Water	1,785,550	1,692,732	1,884,857	1,921,102	1.9%	2,017,157	5.0%
Utility Service Tax - Gas	879,620	777,551	906,009	978,619	8.0%	988,405	1.0%
Utility Service Tax - Misc.	175,638	143,713	201,429	190,991	-5.2%	190,991	0.0%
Communications Service Tax	3,871,920	3,748,691	3,554,545	3,684,481	3.7%	3,611,925	-2.0%
Business Tax*	817,572	625,704	972,607	897,796	-7.7%	906,774	1.0%
Payments in Lieu of Taxes	40,000	53,280	40,000	40,000	0.0%	40,000	0.0%
Total Taxes	56,288,467	54,906,515	58,977,434	63,061,472	6.9%	64,543,402	2.3%
Permits, Fees & Assessments:							
Fire Assessment	7,975,507	8,909,335	8,435,982	9,292,801	10.2%	9,385,729	1.0%
Home Occupational Permits	24,632	22,316	25,630	22,241	-13.2%	22,463	1.0%
Miscellaneous Permits*	85,842	168,333	87,429	271,550	210.6%	274,266	1.0%
Landlord Licensing Fee	633,944	579,733	610,766	-	-100.0%	-	n/a
Residential Rental Unit Permits	-	-	-	1,278,950	n/a	1,278,950	0.0%
Taxi Licenses	9,253	2,550	2,814	2,955	5.0%	2,985	1.0%
Total Permits, Fees & Assessments	8,729,178	9,682,267	9,162,621	10,868,497	18.6%	10,964,393	0.9%
Intergovernmental:							
State Revenue Sharing - Sales Tax	1,875,139	2,794,441	2,300,960	3,567,126	55.0%	3,638,469	2.0%
State Revenue Sharing - Motor Fuel	949,452	801,997	791,678	1,061,297	34.1%	1,082,523	2.0%
Mobile Home Licenses	39,159	44,429	40,548	42,575	5.0%	43,001	1.0%
Beverage Licenses	112,387	130,344	136,034	142,836	5.0%	144,264	1.0%
Half Cent Sales Tax	8,087,263	7,620,147	7,094,073	8,709,835	22.8%	8,796,933	1.0%
Firefighters Supplemental Compensation	76,648	85,932	77,244	91,245	18.1%	92,157	1.0%
FDOT - Traffic Signal	685,957	694,452	751,209	771,704	2.7%	779,421	1.0%
FDOT - Streetlight Maintenance	596,699	638,253	654,150	772,181	18.0%	779,903	1.0%
MTPO Contribution	13,025	17,641	14,464	14,753	2.0%	14,901	1.0%
Automatic Aid Agreement*	500,000	613,024	500,000	-	-100.0%	-	n/a
Insurance Tax	1,236,908	3,141,731	1,265,357	1,265,357	0.0%	1,278,011	1.0%
Total Intergovernmental	14,172,637	16,582,392	13,625,717	16,438,909	20.6%	16,649,583	1.3%
Charges for Services:							
LDC Fees - Enterprise Zone 1	-	-	-	74,389	n/a	75,133	1.0%
Land Development Code	195,832	187,824	161,180	169,239	5.0%	170,931	1.0%
Miscellaneous Fees - GPD	17,435	66,160	32,071	62,641	95.3%	63,267	1.0%
Document Reproduction	15,330	35,369	15,532	16,309	5.0%	16,472	1.0%
Fire Inspection Fees	60,180	33,850	67,601	77,326	14.4%	78,099	1.0%
Automatic Aid Agreement*	-	-	-	643,675	n/a	650,111	1.0%
Billable Overtime - GFR	47,680	51,208	61,262	99,306	62.1%	100,299	1.0%
Trespass Towing Application	39,964	51,982	46,302	66,233	43.0%	66,895	1.0%
Towing Application Program	19,835	94	4,377	2,673	-38.9%	2,700	1.0%
Traffic Signal - County	219,661	246,095	244,874	261,745	6.9%	261,745	0.0%
GHA HUD Contract	38,149	-	60,000	60,000	0.0%	60,000	0.0%
Law Enforcement Services	437,750	5,394	389,727	5,394	-98.6%	5,394	0.0%
School Resource Officers	775,814	1,200,000	1,200,000	1,481,250	23.4%	1,575,000	6.3%
Cemetery Fees	34,583	52,126	37,506	60,402	61.0%	65,402	8.3%
Parking Meter & Smart Cards	164,813	69,665	163,142	73,148	-55.2%	73,148	0.0%
Parking App	-	247,411	173,861	487,500	180.4%	487,500	0.0%
Parking Paystation	-	1,732	-	-	n/a	-	n/a
Neighborhood Parking Decals	202,405	117,601	232,604	432,427	85.9%	432,427	0.0%
Traffic Engineering Projects	69,391	69,907	112,801	112,801	0.0%	112,801	0.0%
Traffic Review Fees	3,560	8,813	5,887	6,181	5.0%	6,181	0.0%

* Revenues reclassified for FY 2022.

**General Fund Revenues and Other Sources of Funds
Financial Plans for FY 22 and FY 23**

	FY20 Adopted	FY20 Actual	FY21 Adopted	FY22 Proposed	% Change FY21 to FY22	FY23 Planned	% Change FY22 to FY23
Charges for Services (continued):							
Parking Garage	145,993	46,287	52,904	55,549	5.0%	55,549	0.0%
Environmental Review	2,857	11,229	1,102	3,200	190.4%	3,200	0.0%
Golf Course	642,802	812,039	796,055	965,846	21.3%	1,013,846	5.0%
Swimming Pools	270,657	69,199	268,873	268,774	0.0%	271,774	1.1%
Recreation Centers	68,250	26,851	67,616	60,296	-10.8%	65,296	8.3%
Recreation Fees	40,000	35,817	52,390	61,006	16.4%	66,006	8.2%
Recreation Memberships & Sports	23,298	3,746	14,688	13,913	-5.3%	13,913	0.0%
Summer Camp Fees	53,294	4,731	43,992	43,976	0.0%	43,976	0.0%
Park Admission	94,521	134,596	153,175	178,118	16.3%	183,118	2.8%
Assistant City Attorney - GRU	216,370	216,370	184,998	181,147	-2.1%	185,845	2.6%
Airport Security	353,387	332,810	314,800	321,096	2.0%	327,518	2.0%
Airport Fire Station	534,480	553,956	556,094	572,777	3.0%	584,232	2.0%
Utility Indirect Services	3,354,927	2,547,012	2,674,362	2,808,081	5.0%	2,948,485	5.0%
RTS Indirect Services	2,047,597	1,746,507	1,921,160	2,113,275	10.0%	2,324,603	10.0%
CDBG Indirect Services	42,301	42,301	44,416	46,637	5.0%	48,969	5.0%
SMU Indirect Services	464,638	464,638	487,870	512,292	5.0%	537,906	5.0%
Solid Waste Indirect Services	235,254	159,410	167,380	175,749	5.0%	184,537	5.0%
HOME Indirect Services	7,685	7,685	8,069	8,473	5.0%	8,896	5.0%
Fleet Management Indirect Services	494,448	439,271	483,199	531,518	10.0%	584,670	10.0%
General Insurance Indirect Services	242,238	242,238	622,418	653,539	5.0%	686,216	5.0%
Health Insurance Indirect Services	94,639	94,639	444,542	488,996	10.0%	537,896	10.0%
CRA Indirect Services	200,850	200,850	362,407	398,649	10.0%	438,514	10.0%
Florida Building Code Enforcement Indirect Services	362,354	362,354	758,326	834,158	10.0%	917,574	10.0%
General Pension Indirect Services	53,909	53,909	56,604	59,435	5.0%	62,406	5.0%
Police Pension Indirect Services	47,524	47,524	49,900	52,395	5.0%	55,015	5.0%
Fire Pension Indirect Services	40,143	40,143	42,150	44,258	5.0%	46,471	5.0%
Misc. Charges for Services*	16,802	12,378	21,630	26,201	21.1%	26,235	0.1%
Total Charges for Services	12,493,600	11,153,718	13,659,848	15,671,993	14.7%	16,526,172	5.5%
Fines and Forfeitures:							
Court Fines	272,619	189,490	194,434	194,512	0.0%	194,512	0.0%
Municipal Ordinance	5,049	1,698	2,382	2,383	0.0%	2,383	0.0%
Code Enforcement Penalties	10,833	4,315	19,974	34,982	75.1%	34,982	0.0%
Parking Fines	307,454	171,385	289,131	289,024	0.0%	289,024	0.0%
False Alarm Penalties	384,124	376,605	374,871	374,732	0.0%	374,732	0.0%
Misc. Fines & Forfeitures*	4,559	302	99	7,551	7527.3%	7,551	0.0%
Total Fines and Forfeitures	984,638	743,794	880,891	903,184	2.5%	903,184	0.0%
Miscellaneous Revenues :							
Rebate Gas Tax	34,086	34,012	34,086	34,086	0.0%	34,086	0.0%
Interest on Investment	418,800	155,054	428,432	438,286	2.3%	438,286	0.0%
Rental of City Property	500,152	678,188	662,229	633,974	-4.3%	633,974	0.0%
Proceeds from Surplus Sales	10,101	682,217	10,101	10,101	0.0%	10,101	0.0%
Other Contributions	7,879	5,890	7,879	-	-100.0%	-	n/a
Interest - Miscellaneous	-	119	-	-	n/a	-	n/a
CRA Loan Interest	57,600	30,830	-	-	n/a	-	n/a
Other Misc. Revenues*	162,331	118,319	157,127	86,543	-44.9%	86,543	0.0%
Total Miscellaneous Revenue	1,190,949	1,704,630	1,299,854	1,202,990	-7.5%	1,202,990	0.0%
Transfers From Other Funds:							
Capital Improvement Revenue Note of FY20	-	1,220,990	154,286	-	-100.0%	-	n/a
Evergreen Cemetery	160,000	157,814	160,000	160,000	0.0%	160,000	0.0%
Gainesville Community Reinvestment Area	-	46,431	72,569	-	-100.0%	-	n/a
General Fund Transfer - GRU	38,285,013	38,285,000	38,285,013	36,283,000	-5.2%	34,283,000	-5.5%
Ironwood Surcharge Fund	-	-	19,977	-	-100.0%	-	n/a

* Revenues reclassified for FY 2022.

General Fund Revenues and Other Sources of Funds
Financial Plans for FY 22 and FY 23

	FY20 Adopted	FY20 Actual	FY21 Adopted	FY22 Proposed	% Change FY21 to FY22	FY23 Planned	% Change FY22 to FY23
Transfers From Other Funds: (continued)							
IT Operating	-	280,200	-	-	n/a	-	n/a
Local Option Gas Tax	-	-	233,637	304,736	30.4%	304,736	0.0%
Misc. Special Revenue	-	1,108,232	849,676	-	-100.0%	-	n/a
Other Misc. Transfers	-	129,819	-	19,977	n/a	19,490	-2.4%
RTS - Direct Services	95,147	95,147	99,999	98,030	-2.0%	100,499	2.5%
School Crossing Guards	50,000	50,000	40,000	-	-100.0%	-	n/a
Solid Waste	300,000	300,000	300,000	300,000	0.0%	300,000	0.0%
Total Transfers from Other Funds	38,890,160	41,673,633	40,215,157	37,165,743	-7.6%	35,167,725	-5.4%
	132,749,629	136,446,949	137,821,522	145,312,788	5.4%	145,957,448	0.4%

General Fund Expenditures by Department
Financial Plans for FY22 and FY23

	FY20 Adopted	FY20 Actual	FY21 Adopted	FY22 Proposed	% Change FY21 to FY22	FY23 Planned	% Change FY22 to FY23
Departments:							
Budget and Finance	4,594,632	3,779,903	3,706,241	3,587,054	-3%	3,656,258	2%
ΣCapital Asset Planning & Economic Resilience	-	-	401,782	374,960	-7%	384,343	3%
City Attorney	1,702,914	1,506,171	1,639,099	1,588,208	-3%	1,631,855	3%
City Auditor	747,352	595,480	929,673	910,212	-2%	925,304	2%
City Clerk	933,980	1,245,663	1,437,410	1,409,084	-2%	1,433,550	2%
City Commission	472,180	429,385	470,530	488,608	4%	503,538	3%
City Manager	1,355,427	1,403,167	1,430,966	1,337,550	-7%	1,368,522	2%
Combined Communication Center	4,046,565	3,637,663	4,046,565	4,320,366	7%	4,449,977	3%
Communications & Engagement	927,193	842,043	1,066,439	1,221,660	15%	1,246,632	2%
Equity & Inclusion	1,367,804	902,955	1,408,154	1,525,822	8%	1,552,513	2%
Fire Rescue	20,208,936	20,168,609	20,189,011	20,162,544	0%	21,095,112	5%
Housing and Community Development	1,831,064	1,283,404	311,718	473,609	52%	485,002	2%
Human Resources	2,841,293	2,239,531	2,796,803	2,576,125	-8%	2,636,331	2%
Non-Departmental	24,630,701	29,633,160	23,447,154	26,143,953	12%	25,917,852	-1%
Parks, Recreation & Cultural Affairs	11,870,603	10,729,755	13,151,940	13,232,693	1%	13,768,547	4%
Police	36,330,789	38,056,357	36,552,548	36,086,906	-1%	36,992,586	3%
Public Works	12,905,453	12,503,249	13,130,244	15,708,814	20%	13,741,991	-13%
Risk Management	8,056	8,241	7,933	228,562	2781%	228,752	0%
Strategic Initiatives	1,196,063	1,163,663	1,253,888	1,526,837	22%	1,551,604	2%
Sustainable Development	2,169,311	1,629,702	3,443,197	4,296,035	25%	4,379,545	2%
μ Technology & Innovation	-	-	3,427,837	3,424,059	0%	3,374,717	-1%
Transportation & Mobility	3,041,479	2,954,712	3,551,500	4,325,034	22%	3,621,786	-16%
Total General Fund Uses	133,181,797	134,712,814	137,800,633	144,948,694	5.2%	144,946,316	0.0%

NOTE:

μ Technology & Innovation was moved out of the General Fund to a separate IT Fund in FY19 then moved back in FY21.

Σ The Office of Capital Asset Planning & Economic Resilience was created in FY20 and implemented in FY21.

General Fund Contingencies and Transfers
Financial Plan for FY 22 and FY 23

	FY20 Adopted	FY20 Actual	FY21 Adopted	FY22 Proposed	% Change FY21 to FY22	FY23 Planned	% Change FY22 to FY23
Contingency Accounts:							
City Manager Contingency	18,765	2,583	18,765	-	-100.0%	-	n/a
Retiree COLA	1,500	350	1,500	1,500	0.0%	1,500	0.0%
Living Wage Set Aside	305,448	-	334,302	320,000	-4.3%	320,000	0.0%
Personal Services Adjustment	2,142,292	-	99,621	-	-100.0%	-	n/a
Total Contingencies	2,468,005	2,933	454,188	321,500	10863.2%	321,500	0.0%
Transfers to Other Funds:							
Additional 5 Cent Gas Tax	-	2,185,000	-	-	n/a	-	n/a
Capital Improvement Revenue Bond FY17	684,688	684,688	683,138	-	-100.0%	-	n/a
Capital Improvement Revenue Note FY20	-	87,220	-	-	n/a	-	n/a
Community Redevelopment Agency	-	-	-	-	n/a	-	n/a
Debt Service CIRN 2016A	804,985	804,985	801,447	800,557	-0.1%	802,246	0.2%
Debt Service Fund CIRB 2010	220,921	220,921	218,416	-	-100.0%	-	n/a
Economic Development	12,000	12,000	12,000	12,000	0.0%	12,000	0.0%
Equipment Replacement Fund	977,500	977,500	962,500	-	-100.0%	-	n/a
Facilities Replacement Fund	562,500	572,500	509,500	137,500	-73.0%	-	-100.0%
Fire Pension Fund	-	1,200,749	-	-	n/a	-	n/a
Fleet Maintenance	-	300,000	75,844	-	-100.0%	-	n/a
Fleet Replacement Fund	-	40,919	-	-	n/a	-	n/a
FY15 Debt Service	884,586	884,586	885,784	885,142	-0.1%	887,495	0.3%
Gainesville Community Reinvestment Area	-	-	3,325,658	3,325,658	0.0%	3,325,658	0.0%
General Capital Projects	339,903	389,903	180,500	339,903	88.3%	309,191	-9.0%
Information Technology	1,591,931	2,442,954	-	-	n/a	-	n/a
Ironwood Capital Surcharge	-	77,372	-	-	n/a	-	n/a
Misc. Grants	266,520	273,321	545,400	239,932	-56.0%	-	-100.0%
Misc. Special Revenue	1,029,623	1,452,596	1,444,717	1,586,500	9.8%	1,586,500	0.0%
Pension Obligation Bond 2021	-	-	-	3,626,797	n/a	4,094,460	12.9%
Pension Obligation Bond - S2003a	734,675	734,675	860,595	904,079	5.1%	965,710	6.8%
Pension Obligation Bond - S2003b	3,269,963	3,269,963	3,445,896	3,629,276	5.3%	3,819,058	5.2%
Police Pension Fund	-	1,940,982	-	-	n/a	-	n/a
Revenue Note 20 Debt Service	-	643,468	663,684	663,735	0.0%	663,590	0.0%
Revenue Note 2011A Debt Service	429,007	429,007	429,618	-	-100.0%	-	n/a
Revenue Refunding Note 2011	691,728	691,728	691,506	690,930	-0.1%	-	-100.0%
Revenue Refunding Note 2014	1,637,560	1,637,560	1,643,480	1,638,440	-0.3%	1,642,680	0.3%
Revenue Refunding Note 2021	-	-	-	555,148	n/a	911,116	64.1%
Roadway Resurfacing Fund	642,554	642,554	642,554	642,554	0.0%	642,554	0.0%
RTS Operating	564,966	564,966	442,995	1,247,995	181.7%	1,247,995	0.0%
Small Business Loan	-	140,000	-	-	n/a	-	n/a
Solid Waste Collections	6,400	6,400	6,400	6,400	0.0%	6,400	0.0%
Stormwater Management	-	100,000	-	-	n/a	-	0.0%
Technology Capital Improvement	73,510	1,413,649	1,311,032	1,678,584	28.0%	1,463,584	-12.8%
Total Transfers to Other Funds	15,425,519	24,822,164	19,782,662	22,611,130	14.3%	22,380,237	-1.0%

General Fund Non-Departmental Expenditures
Financial Plan for FY22 and FY23

	FY20 Adopted	FY20 Actual	FY21 Adopted	FY22 Proposed	% Change FY21 to FY22	FY23 Planned	% Change FY22 to FY23
Non-Departmental Projects:							
2020 Census Count	125,000	57,079	-	-	n/a	-	n/a
Active Streets Events	15,000	-	15,000	-	-100.0%	-	n/a
After School Programming	50,000	-	-	-	n/a	-	n/a
Alachua County Street Light Transfer	1,196,739	947,856	1,086,304	1,196,739	10.2%	1,196,739	0.0%
Φ Allowance for Boards	43,663	15,394	42,613	-	-100.0%	-	n/a
Φ Annexation Reserve	17,920	2,956	17,920	-	-100.0%	-	n/a
Broadband Feasibility Study	50,000	-	-	-	n/a	-	n/a
Casualty Insurance Premium	765,691	-	765,691	765,691	0.0%	765,691	0.0%
Φ Catalyst Lease	40,000	196	40,000	-	-100.0%	-	n/a
City Management of GTEC	-	138,232	150,000	153,750	2.5%	157,613	2.5%
City Manager Search	-	2,500	-	-	n/a	-	n/a
Contingency	2,468,005	2,933	454,188	321,500	-29.2%	321,500	0.0%
Crosswalk Painting	5,000	-	-	-	n/a	-	n/a
Early Learning Coalition	65,000	-	65,000	65,000	0.0%	65,000	0.0%
Elections	245,101	-	-	-	n/a	-	n/a
Freedom in Motion Program	36,200	36,200	36,200	36,200	0.0%	36,200	0.0%
GIS Upgrade	13,000	13,000	13,000	13,000	0.0%	13,000	0.0%
Φ Job and Trade Fair	8,000	-	8,000	-	-100.0%	-	n/a
Lobbyist Contract	165,748	111,600	165,748	165,748	0.0%	165,748	0.0%
Motor Pool	101,155	86,750	104,663	165,030	57.7%	165,959	0.6%
Parent Emissary Program	35,000	-	35,000	-	-100.0%	-	n/a
Property Insurance Premium	587,665	-	587,665	587,665	0.0%	587,665	0.0%
StartUpGNV For Job Recruitment Assistance	25,000	25,000	-	-	n/a	-	n/a
Stop the Violence Contribution	2,500	2,500	2,500	2,500	0.0%	2,500	0.0%
Φ Summer Youth Job Program	15,000	-	15,000	-	-100.0%	-	n/a
Φ Teen Political Forum & Student Commission	5,000	-	-	-	n/a	-	n/a
Transfer to Other Funds	18,464,314	28,147,822	19,782,662	22,611,130	14.3%	22,380,237	-1.0%
Uncollectible Receivables	35,000	487	35,000	35,000	0.0%	35,000	0.0%
Unemployment Compensation - State	25,000	17,655	25,000	25,000	0.0%	25,000	0.0%
Working Food Program	25,000	25,000	-	-	n/a	-	n/a
Total Non-Departmental	24,630,701	29,633,160	23,447,154	26,143,953	11.5%	25,917,852	-0.9%

Φ Funding for these programs and projects moved to relevant departments in FY22.

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

Special Revenue Funds

Grant Funds	Trust Funds	Miscellaneous
Community Development Block Grant (CDBG)	Evergreen Cemetery	Cultural Affairs
Urban Development Action Grant	School Crossing Guard	State & Federal Law Enforcement Contraband Forfeiture
HOME Fund	Downtown Redevelopment Tax Increment	Police Billable Overtime
Miscellaneous Grants	Fifth Avenue Tax Increment	Street, Sidewalk and Ditch Improvement
Supportive Housing Investment Partnership (SHIP)	College Park Tax Increment	Economic Development
	Eastside Tax Increment	Transportation Concurrency Exception Area (TCEA)
	Gainesville Community Reinvestment Area	Water/Wastewater Infrastructure
		Small Business Loan Fund
		Miscellaneous Special Revenue
		Tree Mitigation Fund

**All Special Revenue Funds
Summary of Revenues and Expenses**

	FY20 Adopted	FY20 Actual	FY21 Adopted	FY22 Proposed	% Change FY21 to FY22	FY23 Planned	% Change FY22 to FY23
Beginning Fund Balance	\$ 27,466,513	\$ 27,466,513	\$ 32,158,630	\$ 33,410,845	3.9%	\$ 33,583,724	0.5%
Sources of Funds by Category:							
Taxes	4,191,460	4,191,460	-	-	n/a	-	n/a
Permits, Fees, Assessments	-	766,787	-	732,129	n/a	732,129	0.0%
Intergovernmental	2,081,652	3,816,330	6,173,112	7,350,399	19.1%	7,250,399	-1.4%
Charges for Services	1,104,342	3,166,341	1,104,342	1,254,342	13.6%	1,258,842	0.4%
Fines and Forfeitures	90,000	289,005	40,000	40,000	0.0%	40,000	0.0%
Miscellaneous Revenues	386,348	1,068,786	386,348	377,906	-2.2%	377,906	0.0%
Transfers from Other Funds	4,907,026	8,640,398	5,577,775	5,714,090	2.4%	5,474,158	-4.2%
Use of Fund Balance	-	-	169,571	287,192	69.4%	189,347	-34.1%
Total Sources	12,760,828	21,939,107	13,451,148	15,756,059	n/a	15,322,782	-2.7%
Uses of Funds:							
General Government	83,484	94,453	159,954	407,759	154.9%	409,828	0.5%
Public Safety	2,198,594	2,822,788	1,228,248	289,865	-76.4%	51,225	-82.3%
Physical Environment	72,075	1,431,399	72,247	650,000	799.7%	550,000	-15.4%
Transportation	64,181	654,411	31,850	336,324	956.0%	36,177	-89.2%
Economic Environment	5,660,413	5,962,078	8,218,064	11,233,638	36.7%	10,479,320	-6.7%
Human Services	1,034,717	1,931,694	1,679,069	1,660,000	-1.1%	1,664,500	0.3%
Cultural & Recreation	458,210	731,629	492,241	494,596	0.5%	496,751	0.4%
Transfers to Other Funds	281,765	3,618,539	317,259	310,193	-2.2%	321,740	3.7%
Total Uses	9,853,439	17,246,992	12,198,932	15,382,373	56.1%	14,009,541	-8.9%
Planned addition to (appropriation of) fund balance	2,907,389	4,692,116	1,252,215	373,685	-70.2%	1,313,241	251.4%
Ending Fund Balance	\$30,373,902	\$ 32,158,630	\$ 33,410,845	\$ 33,583,724	0.5%	\$ 34,796,159	3.6%

Community Development Block Grant (CDBG)

Description: The Community Development Block Grant (CDBG) is used to maintain unique accounting requirements for Federal funds being used to refurbish and rehabilitate deteriorated neighborhoods. This program was created under the Housing and Community Development Act of 1974.

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

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

Fund Balance: Funds are restricted based on laws and regulations and programs approved by the City Commission.

	FY20 Adopted	FY20 Actual	FY21 Adopted	FY22 Proposed	% Change FY21 to FY22	FY23 Planned	% Change FY22 to FY23
Beginning Fund Balance	\$ 10,467	\$ 10,467	\$ (651,697)	\$ (646,494)	-0.8%	\$ (646,494)	0.0%
Sources of Funds:							
Intergovernmental:							
Community Development Blk Grant	1,319,592	928,958	1,319,592	1,360,960	3.1%	1,360,960	0.0%
Miscellaneous Revenues:							
Other Miscellaneous Revenues	-	1,329	-	-	n/a	-	n/a
Total Sources	1,319,592	930,287	1,319,592	1,360,960	3.1%	1,360,960	0.0%
Uses of Funds:							
Public Safety:							
Code Enforcement	198,695	77,725	-	-	n/a	-	n/a
Economic Environment:							
Block Grant Administration	263,918	243,007	271,550	278,976	2.7%	286,483	2.7%
Housing Programs	644,612	400,846	641,686	1,039,123	61.9%	1,027,125	-1.2%
Roof Program	-	39,632	-	-	n/a	-	n/a
Rehab Loans & Grants	-	174,738	-	-	n/a	-	n/a
Relocation Payment/Assistance	-	11,624	-	-	n/a	-	n/a
House Replacement	-	2,450	-	-	n/a	-	n/a
Program Income	-	2,135	-	-	n/a	-	n/a
Covid-19 Emergency Response	-	557,932	-	-	n/a	-	n/a
Human Services:							
Public Services	195,000	64,995	383,069	-	-100.0%	-	n/a
Transfers to Other Funds:							
Pension Obligation Bond 2003A Debt	17,367	17,367	18,084	17,036	-5.8%	18,197	6.8%
Pension Obligation Bond 2021	-	-	-	25,825	n/a	29,155	12.9%
Total Uses	1,319,592	1,592,451	1,314,389	1,360,960	3.5%	1,360,960	0.0%
Planned addition to (appropriation of) fund balance	-	(662,164)	5,203	-	-100.0%	-	n/a
Ending Fund Balance	\$ 10,467	\$ (651,697)	\$ (646,494)	\$ (646,494)	0.0%	\$ (646,494)	0.0%

Urban Development Action Grant Fund

Description: The Urban Development Action Grant (UDAG) Fund was used to account for loans made to a local developer for construction of a downtown parking garage. The loan is repaid based on provisions of an agreement. The downtown parking garage was completed in FY16 with funds left over.

Funding Source: The City of Gainesville acquired a grant from the U.S. Department of Housing and Urban Development in 1987 to provide a loan for the construction of a parking garage. The July 1989 grant closeout agreement states that any income received after the completion of the original project shall be used only for activities eligible under Title I of the Housing and Community Development Act of 1974. This loan was paid in full in FY20.

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

Fund Balance: Funds are restricted based on laws and regulations of the grant closeout requirements and can only be used for CDBG eligible activities; fund balance is currently earmarked for Depot Park recreation facilities.

	FY20 Adopted	FY20 Actual	FY21 Adopted	FY22 Proposed	% Change FY21 to FY22	FY23 Planned	% Change FY22 to FY23
Beginning Fund Balance	\$ 17,069	\$ 17,069	\$ 303,463	\$ 303,463	0.0%	\$ 303,463	0.0%
Sources of Funds:							
Transfers from Other Funds:							
Gainesville Comm Reinvestment	23,225	301,394	-	-	n/a	-	n/a
Total Sources	23,225	301,394	-	-	n/a	-	n/a
Uses of Funds:							
Transfers to Other Funds:							
Stormwater Management Utility	-	15,000	-	-	n/a	-	n/a
Total Uses	-	15,000	-	-	n/a	-	n/a
Planned addition to (appropriation of) fund balance	23,225	286,394	-	-	n/a	-	n/a
Ending Fund Balance	\$ 40,294	\$ 303,463	\$ 303,463	\$ 303,463	0.0%	\$ 303,463	0.0%

HOME Fund

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

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

Legal Basis: Each year the City Commission approves this allocation.

Fund Balance: The change in fund balance is due to the timing of grant revenues and expenditures. Resources in this fund are restricted based on laws and regulations.

	FY20 Adopted	FY20 Actual	FY21 Adopted	FY22 Proposed	% Change FY21 to FY22	FY23 Planned	% Change FY22 to FY23
Beginning Fund Balance	\$ (243,358)	\$ (243,358)	\$ (297,167)	\$ (296,823)	-0.1%	\$ (296,823)	0.0%
Sources of Funds:							
Intergovernmental:							
Home Investment Grant	530,141	51,265	530,141	577,606	9.0%	577,606	0.0%
Miscellaneous Revenues:							
Interest	-	3,744	-	-	n/a	-	n/a
Principal	-	32,838	-	-	n/a	-	n/a
Total Sources	530,141	87,847	530,141	577,606	9.0%	577,606	0.0%
Uses of Funds:							
Economic Environment:							
Block Grant Administration	50,960	23,974	50,939	574,641	1028.1%	574,476	0.0%
Housing Program Delivery Cost	477,127	21,052	477,669	1,715	-99.6%	1,749	2.0%
City Homeowner Rehabilitation Program	-	30,178	-	-	n/a	-	n/a
Program Income	-	64,400	-	-	n/a	-	n/a
Transfers to Other Funds:							
Pension Obligation Bond 2003A Debt	2,053	2,053	1,189	497	-58.2%	531	6.8%
Pension Obligation Bond 2021	-	-	-	753	n/a	850	12.9%
Total Uses	530,140	141,656	529,797	577,606	9.0%	577,606	0.0%
Planned addition to (appropriation of) fund balance	1	-	344	-	-100.0%	-	n/a
Ending Fund Balance	\$ (243,357)	\$ (297,167)	\$ (296,823)	\$ (296,823)	0.0%	\$ (296,823)	0.0%

Cultural Affairs Fund

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

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

Legal Basis: Each year the City Commission approves this allocation.

Fund Balance: Resources in this fund are restricted for expenditures related to special events per Resolution No. 100962.

	FY20 Adopted	FY20 Actual	FY21 Adopted	FY22 Proposed	% Change FY21 to FY22	FY23 Planned	% Change FY22 to FY23
Beginning Fund Balance	\$ 167,560	\$ 167,560	\$ 169,021	\$ 269,439	59.4%	\$ 365,162	35.5%
Sources of Funds:							
Charges for Services:							
Entry Fees	4,000	-	4,000	4,000	0.0%	4,000	0.0%
Ticket Sales - Cultural Services	305,483	400,621	305,483	305,483	0.0%	305,483	0.0%
Registration Fee - Cultural Services	120,033	54,995	120,033	120,033	0.0%	120,033	0.0%
Rental of City Property	-	1,027	-	-	n/a	-	n/a
Tench Building Rental	12,000	13,053	12,000	12,000	0.0%	12,000	0.0%
Miscellaneous Revenues:							
Cash Overage/Shortage	-	4	-	-	n/a	-	n/a
Other Contributions & Donations	45,130	32,850	45,130	45,130	0.0%	45,130	0.0%
Interest On Investments	-	692	-	-	n/a	-	n/a
Gain/Loss On Investments	24,376	-	24,376	24,376	0.0%	24,376	0.0%
Total Sources	511,022	503,241	511,022	511,022	0.0%	511,022	0.0%
Uses of Funds:							
Cultural & Recreation:							
Hoggetowne Medieval Faire	308,775	411,478	308,775	308,775	0.0%	308,775	0.0%
Mobile Stage Rental	-	256	-	-	n/a	-	n/a
Tench Building	2,000	108	2,000	2,000	0.0%	2,000	0.0%
Downtown Plaza Events	6,000	-	6,000	6,000	0.0%	6,000	0.0%
Downtown Festival & Art Show	87,435	83,973	87,435	87,435	0.0%	87,435	0.0%
352 Arts Project	-	215	-	-	n/a	-	n/a
Rosa B Williams	-	1,780	-	-	n/a	-	n/a
Juried Exhibition	4,000	-	4,000	4,000	0.0%	4,000	0.0%
Transfers to Other Funds:							
Pension Obligation Bond 2003A Debt	3,971	3,971	2,393	2,818	17.7%	3,010	6.8%
Pension Obligation Bond 2021	-	-	-	4,271	n/a	4,822	12.9%
Total Uses	412,181	501,780	410,603	415,299	1.1%	416,042	0.2%
Planned addition to (appropriation of) fund balance	98,841	1,461	100,419	95,723	-4.7%	94,980	-0.8%
Ending Fund Balance	\$ 266,401	\$ 169,021	\$ 269,439	\$ 365,162	35.5%	\$ 460,142	26.0%

State Law Enforcement Contraband Forfeiture Fund

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

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

Legal Basis: FLA. STAT. § 932.701 through 932.704

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

	FY20 Adopted	FY20 Actual	FY21 Adopted	FY22 Proposed	% Change FY21 to FY22	FY23 Planned	% Change FY22 to FY23
Beginning Fund Balance	\$ 370,888	\$ 370,888	\$ 374,667	\$ 374,667	0.0%	\$ 374,667	0.0%
Sources of Funds:							
Fines and Forfeitures:							
State - Confiscated Property	-	12,209	-	-	n/a	-	n/a
Miscellaneous Revenues:							
Interest On Investments	-	1,619	-	-	n/a	-	n/a
Total Sources	-	13,829	-	-	n/a	-	n/a
Uses of Funds:							
Public Safety:							
Police Explorers	-	2,294	-	-	n/a	-	n/a
Equipment, Training & Special Programs	-	7,756	-	-	n/a	-	n/a
Total Uses	-	10,050	-	-	n/a	-	n/a
Planned addition to (appropriation of) fund balance	-	3,779	-	-	n/a	-	n/a
Ending Fund Balance	\$ 370,888	\$ 374,667	\$ 374,667	\$ 374,667	0.0%	\$ 374,667	0.0%

Federal Law Enforcement Contraband Forfeiture Fund

Description:	The Federal Law Enforcement Contraband Forfeiture Fund is used to account for law enforcement related projects funded by the proceeds from confiscated property.
Funding Source:	Sources in this fund are proceeds from confiscated property. Federal law forbids anticipation of forfeiture funds for budget purposes, which is why no budgeted expenditures are shown unless fund balance is available.
Legal Basis:	21 U.S.C. § 881 and U.S. Department of Justice Guide to Equitable Sharing of Federally Forfeited Property for State and Local Law Enforcement Agencies.
Fund Balance:	Funds are restricted based on laws and regulations and is approved by the City Commission on a case-by-case basis.

		FY20 Adopted	FY20 Actual	FY21 Adopted	FY22 Proposed	% Change FY21 to FY22	FY23 Planned	% Change FY22 to FY23
Beginning Fund Balance	\$	772,022	\$ 772,022	\$ 792,849	\$ 792,849	0.0%	\$ 792,849	0.0%
Sources of Funds:								
Fines and Forfeitures:								
Federal Justice Funds		-	233,632	-	-	n/a	-	n/a
Miscellaneous Revenues:								
Interest On Investments		-	2,267	-	-	n/a	-	n/a
Total Sources		-	235,899	-	-	n/a	-	n/a
Uses of Funds:								
Public Safety:								
Joint Aviation Unit - Justice		14,934	57,910	-	-	n/a	-	n/a
Police Beat Show - Justice		-	8,250	-	-	n/a	-	n/a
Bulletproof Vests Replacement		-	1,323	-	-	n/a	-	n/a
Federal Forfeiture Equipment		-	147,590	-	-	n/a	-	n/a
Total Uses		14,934	215,072	-	-	n/a	-	n/a
Planned addition to (appropriation of) fund balance		(14,934)	20,827	-	-	n/a	-	n/a
Ending Fund Balance	\$	757,088	\$ 792,849	\$ 792,849	\$ 792,849	0.0%	\$ 792,849	0.0%

Police Billable Overtime Fund

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

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

Legal Basis: This fund was started in FY08 to track revenues and expenditures associated with this function.

Fund Balance: The negative fund balance is due to the timing of reimbursement.
Resources in this fund are restricted for billable overtime expenditures per Resolution No. 100962.

	FY20 Adopted	FY20 Actual	FY21 Adopted	FY22 Proposed	% Change FY21 to FY22	FY23 Planned	% Change FY22 to FY23
Beginning Fund Balance	\$ (414,885)	\$ (414,885)	\$ (323,936)	\$ (178,581)	-44.9%	\$ 430,118	-340.9%
Sources of Funds:							
Charges for Services:							
Billable Overtime	658,632	606,134	658,632	658,632	0.0%	658,632	0.0%
Total Sources	658,632	606,134	658,632	658,632	0.0%	658,632	0.0%
Uses of Funds:							
Public Safety:							
City Events	100,000	94,940	100,000	49,933	-50.1%	51,225	2.6%
Non-City Events	415,197	420,246	413,277	-	-100.0%	-	n/a
Total Uses	515,197	515,185	513,277	49,933	-90.3%	51,225	2.6%
Planned addition to (appropriation of) fund balance	143,435	90,949	145,355	608,699	318.8%	607,407	-0.2%
Ending Fund Balance	\$ (271,450)	\$ (323,936)	\$ (178,581)	\$ 430,118	-340.9%	\$ 1,037,525	141.2%

Street, Sidewalk and Ditch Improvement Fund

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

Funding Source: Sources in this fund are provided by assessments levied against property owners in a limited geographical area as improvement projects are approved and authorized by Florida Statutes § 170.

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

Fund Balance: This fund balance will be used for future street, sidewalk and/or ditch improvements as approved by the City Commission. Sources in the fund are restricted to specific projects that the assessments are levied.

	FY20 Adopted	FY20 Actual	FY21 Adopted	FY22 Proposed	% Change FY21 to FY22	FY23 Planned	% Change FY22 to FY23
Beginning Fund Balance	\$ 188,703	\$ 188,703	\$ 189,521	\$ 192,921	1.8%	\$ 196,321	1.8%
Sources of Funds:							
Miscellaneous Revenues:							
Special Assessments	1,000	-	1,000	1,000	0.0%	1,000	0.0%
Interest On Special Assessment	400	-	400	400	0.0%	400	0.0%
Gain/Loss On Investments	2,000	818	2,000	2,000	0.0%	2,000	0.0%
Total Sources	3,400	818	3,400	3,400	0.0%	3,400	0.0%
Uses of Funds:							
Transportation:	-	-	-	-	n/a	-	n/a
Total Uses	-	-	-	-	n/a	-	n/a
Planned addition to (appropriation of) fund balance	3,400	818	3,400	3,400	0.0%	3,400	0.0%
Ending Fund Balance	\$ 192,103	\$ 189,521	\$ 192,921	\$ 196,321	1.8%	\$ 199,721	1.7%

Economic Development Fund

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

Funding Source: Sources in this fund have been provided through GTEC facility rentals. In FY14, GTEC facility management was transferred to Santa Fe College. Upon the expiration of the Interlocal Agreement between the City and Santa Fe College on June 30, 2019, the Gainesville Community Redevelopment Agency (CRA) assumed GTEC management.

Legal Basis: Resolution No. 100962, which requires that these special revenue funds may only be used to report proceeds from specific revenue sources that are restricted or committed for specified purposes.

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

	FY20 Adopted	FY20 Actual	FY21 Adopted	FY22 Proposed	% Change FY21 to FY22	FY23 Planned	% Change FY22 to FY23
Beginning Fund Balance	\$ 307,080	\$ 307,080	\$ 169,837	\$ 181,837	7.1%	\$ 181,837	0.0%
Sources of Funds:							
Miscellaneous Revenues:							
Interest On Investments	-	(1,096)	-	-	n/a	-	n/a
Transfers from Other Funds:							
General Fund	12,000	12,000	12,000	12,000	0.0%	12,000	0.0%
Total Sources	12,000	10,904	12,000	12,000	0.0%	12,000	0.0%
Uses of Funds:							
General Government:							
CIP Improvements for GTEC	-	7,660	-	-	n/a	-	n/a
Economic Environment							
Enterprise Zone Program	-	75,000	-	-	n/a	-	n/a
Electric Service Reimbursement	-	65,487	-	12,000	n/a	12,000	0.0%
Total Uses	-	148,147	-	12,000	n/a	12,000	0.0%
Planned addition to (appropriation of) fund balance	12,000	(137,243)	12,000	-	-100.0%	-	n/a
Ending Fund Balance	\$ 319,080	\$ 169,837	\$ 181,837	\$ 181,837	0.0%	\$ 181,837	0.0%

Miscellaneous Grants Fund

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

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

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

Fund Balance: The change in fund balance is due to the timing of grant revenues and expenditures.
Funds are restricted based on laws and regulations as provided by the granting agencies.

	FY20 Adopted	FY20 Actual	FY21 Adopted	FY22 Proposed	% Change FY21 to FY22	FY23 Planned	% Change FY22 to FY23
Beginning Fund Balance	\$ (934,144)	\$ (934,144)	\$ (2,115,259)	\$ (2,115,259)	0.0%	\$ (2,115,259)	0.0%
Sources of Funds:							
Intergovernmental:							
Federal Grant - Public Safety	-	455,088	-	-	n/a	-	n/a
Federal Grant - Physical Environment	-	-	-	-	n/a	-	n/a
Federal Grant - FEMA	-	603,089	-	-	n/a	-	n/a
State Grants - Capital Projects	-	(8,487)	-	-	n/a	-	n/a
State Grant - Public Safety	-	(0)	-	-	n/a	-	n/a
State Grant - Physical Environment	-	-	-	-	n/a	-	n/a
State Grant - Transportation	-	-	-	-	n/a	-	n/a
FDOT - LAPA Grant	-	(549)	-	-	n/a	-	n/a
FDOT - County Incentive Grant	-	-	-	-	n/a	-	n/a
State Grant - Human Services	-	1,545	-	-	n/a	-	n/a
State Grant - Cultural/Recreation	-	40,056	-	-	n/a	-	n/a
State Contribution	-	50,000	-	-	n/a	-	n/a
UF Contribution	-	81,690	-	-	n/a	-	n/a
Miscellaneous Revenues:							
Other Contributions & Donations	-	8,000	-	-	n/a	-	n/a
Transfers from Other Funds:							
General Fund	266,520	273,321	545,400	239,932	-56.0%	-	-100.0%
Use of Fund Balance	-	-	169,571	-	-100.0%	-	n/a
Total Sources	266,520	1,503,754	714,971	239,932	-66.4%	-	-100.0%
Uses of Funds:							
General Government:							
Facilities Grants	-	5,775	-	-	n/a	-	n/a
Public Safety:							
Police Grants	-	571,145	169,571	-	-100.0%	-	n/a
Fire Grants	1,469,768	1,102,519	545,400	239,932	-56.0%	-	-100.0%
State COVID-19 Relief Fund	-	1,545	-	-	n/a	-	n/a
Physical Environment:							
Public Works Grants	-	875,276	-	-	n/a	-	n/a
Cultural & Recreation:							
Parks, Recreation & Cultural Affairs Grants	-	34,681	-	-	n/a	-	n/a
Transfers to Other Funds:							
FFGFC of 2005 Capital Projects	-	93,927	-	-	n/a	-	n/a
Total Uses	1,469,768	2,684,869	714,971	239,932	-66.4%	-	-100.0%
Planned addition to (appropriation of) fund balance	(1,203,248)	(1,181,115)	-	-	n/a	-	n/a
Ending Fund Balance	\$ (2,137,392)	\$ (2,115,259)	\$ (2,115,259)	\$ (2,115,259)	0.0%	\$ (2,115,259)	0.0%

Transportation Concurrency Exception Area Fund (TCEA)

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

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

Legal Basis: Ordinance No. 981310 adopted December 13, 1999.

Fund Balance: The fund balance within this fund are restricted to specific projects.

	FY20 Adopted	FY20 Actual	FY21 Adopted	FY22 Proposed	% Change FY21 to FY22	FY23 Planned	% Change FY22 to FY23
Beginning Fund Balance	\$ 5,298,410	\$ 5,298,410	\$ 6,619,686	\$ 6,654,686	0.5%	\$ 6,654,686	0.0%
Sources of Funds:							
Charges for Services:							
Transportation Concurrency Development	-	94,177	-	-	n/a	-	n/a
Transportation Mobility Program	-	1,760,147	-	-	n/a	-	n/a
Miscellaneous Revenues:							
Interest On Investments	-	28,528	-	-	n/a	-	n/a
Gain/Loss On Investments	35,000	-	35,000	-	-100.0%	-	n/a
Total Sources	35,000	1,882,852	35,000	-	-100.0%	-	n/a
Uses of Funds:							
Transportation:							
TCEA Projects	-	20,000	-	-	n/a	-	n/a
TMPA Projects	-	541,576	-	-	n/a	-	n/a
Total Uses	-	561,576	-	-	n/a	-	n/a
Planned addition to (appropriation of) fund balance	35,000	1,321,276	35,000	-	-100.0%	-	n/a
Ending Fund Balance	\$ 5,333,410	\$ 6,619,686	\$ 6,654,686	\$ 6,654,686	0.0%	\$ 6,654,686	0.0%

Water/Wastewater Infrastructure Fund

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

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

Legal Basis: Resolution No. 160146 specifies that expenditures will be allocated as follows: 60% - Single Units/Neighborhood Extensions, 15% - Affordable Housing, 10% - Public Health, Safety, Environmental & 15% for Program Delivery.

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

	FY20 Adopted	FY20 Actual	FY21 Adopted	FY22 Proposed	% Change FY21 to FY22	FY23 Planned	% Change FY22 to FY23
Beginning Fund Balance	\$ 1,751,602	\$ 1,751,602	\$ 2,528,112	\$ 2,778,112	9.9%	\$ 2,778,112	0.0%
Sources of Funds:							
Miscellaneous Revenues:							
Interest On Investments	-	10,848	-	-	n/a	-	n/a
Transfers from Other Funds:							
Trans From Gru	250,000	913,229	250,000	550,000	120.0%	550,000	0.0%
Total Sources	250,000	924,077	250,000	550,000	120.0%	550,000	0.0%
Uses of Funds:							
Physical Environment:							
Health, Safety & Environment	-	3,800	-	250,000	n/a	250,000	0.0%
Affordable Housing Projects	-	-	-	250,000	n/a	250,000	0.0%
ConnectFree Program Delivery Costs	-	32,826	-	50,000	n/a	50,000	0.0%
Human Services:							
One-Stop Homeless Center	-	110,942	-	-	n/a	-	n/a
Total Uses	-	147,567	-	550,000	n/a	550,000	0.0%
Planned addition to (appropriation of) fund balance	250,000	776,510	250,000	-	-100.0%	-	n/a
Ending Fund Balance	\$ 2,001,602	\$ 2,528,112	\$ 2,778,112	\$ 2,778,112	0.0%	\$ 2,778,112	0.0%

State Housing Investment Partnership Fund (SHIP)

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

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

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

Fund Balance: The decrease in fund balance is due to SHIP program expenses.
The fund balance within this fund is restricted based on laws and regulations.

	FY20 Adopted	FY20 Actual	FY21 Adopted	FY22 Proposed	% Change FY21 to FY22	FY23 Planned	% Change FY22 to FY23
Beginning Fund Balance	\$ 906,414	\$ 906,414	\$ 657,699	\$ 658,008	0.0%	\$ 658,008	0.0%
Sources of Funds:							
Intergovernmental:							
State Grant - Physical Environment	231,919	265,693	231,919	1,420,373	512.4%	1,420,373	0.0%
Miscellaneous Revenues:							
Interest On Investments	-	2,831	-	-	n/a	-	n/a
Principal	-	13,519	-	-	n/a	-	n/a
Total Sources	231,919	282,043	231,919	1,420,373	512.4%	1,420,373	0.0%
Uses of Funds:							
Economic Environment:							
SHIP Programs	-	530,758	231,610	1,420,373	513.3%	1,420,377	0.0%
Total Uses	-	530,758	231,610	1,420,373	513.3%	1,420,377	0.0%
Planned addition to (appropriation of) fund balance	231,919	(248,714)	309	-	-100.0%	(4)	n/a
Ending Fund Balance	\$ 1,138,333	\$ 657,699	\$ 658,008	\$ 658,008	0.0%	\$ 658,004	0.0%

Small Business Loan Fund

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

Funding Source: The source for this fund is an insurance settlement associated with the United Gainesville Community Development Corporation in FY05. In FY18, \$80,000 was transferred from the General Fund into this fund to provide collateral assurance to Community Bank and Trust, a local funding provider for small business loans.

Legal Basis: This fund was established in FY05 for CDBG related activities from an insurance settlement associated with the United Gainesville Community Development Corporation.

Fund Balance: The fund balance within this fund are restricted based on laws and regulations.

	FY20 Adopted	FY20 Actual	FY21 Adopted	FY22 Proposed	% Change FY21 to FY22	FY23 Planned	% Change FY22 to FY23
Beginning Fund Balance	\$ 101,201	\$ 101,201	\$ 427,641	\$ 427,641	0.0%	\$ 427,641	0.0%
Sources of Funds:							
Miscellaneous Revenues:							
Other Contributions & Donations	-	1,200	-	-	n/a	-	n/a
Transfers from Other Funds:							
Economic Development Fund	-	75,000	-	-	n/a	-	n/a
General Fund	-	140,000	-	-	n/a	-	n/a
General Capital Projects Fund	-	40,000	-	-	n/a	-	n/a
IT Capital	-	400,000	-	-	n/a	-	n/a
Miscellaneous Special Revenue	-	75,000	-	-	n/a	-	n/a
Total Sources	-	731,200	-	-	n/a	-	n/a
Uses of Funds:							
Economic Environment:							
COVID-19 Emergency Assistance	-	404,760	-	-	n/a	-	n/a
Total Uses	-	404,760	-	-	n/a	-	n/a
Planned addition to (appropriation of) fund balance	-	326,440	-	-	n/a	-	n/a
Ending Fund Balance	\$ 101,201	\$ 427,641	\$ 427,641	\$ 427,641	0.0%	\$ 427,641	0.0%

Miscellaneous Special Revenue Fund

Description: The Miscellaneous Special Revenue Fund is used for several miscellaneous programs that are of small dollar value and committed to a specific project or program per City Commission direction.

Funding Source: Sources are from donations, grant matches, and specified revenue sources through City Commission resolutions. Appropriations do not occur until contracts or agreements have been executed and approved.

Legal Basis: The fund was established in FY02 to account for special revenue projects.

Fund Balance: The fund balance within this fund have both assigned and restricted funds for projects or programs based on specific funding sources as directed by the City Commission.

	FY20 Adopted	FY20 Actual	FY21 Adopted	FY22 Proposed	% Change FY21 to FY22	FY23 Planned	% Change FY22 to FY23
Beginning Fund Balance	\$ 2,981,580	2,981,580	\$ 2,373,166	\$ 2,539,104	7.0%	\$ 2,539,104	0.0%
Sources of Funds:							
Intergovernmental:							
Laa Specialty Vehicle Tag	-	217	-	-	n/a	-	n/a
State Contribution	-	26,916	-	-	n/a	-	n/a
County Contribution	-	1,318,299	-	-	n/a	-	n/a
UF Contributions	-	2,550	-	-	n/a	-	n/a
Charges for Services:							
PRCA Master Plan Surcharge	-	54,120	-	-	n/a	-	n/a
One-Stop Operations	-	153,974	-	150,000	n/a	154,500	3.0%
Law Enforcement Services	-	9,316	-	-	n/a	-	n/a
Vending Machine Revenue	-	357	-	-	n/a	-	n/a
Property Rentals	-	3,050	-	-	n/a	-	n/a
Recreation Memberships	-	4,583	-	-	n/a	-	n/a
Registration Fees	-	738	-	-	n/a	-	n/a
Fines & Forfeitures:							
Court Fines & Forfeitures	50,000	19,106	-	-	n/a	-	n/a
Parking Fines	-	54	-	-	n/a	-	n/a
Miscellaneous Revenues:							
Homeless Donation Meter	-	86	-	-	n/a	-	n/a
Rental of City Property	250,000	-	250,000	250,000	0.0%	250,000	0.0%
Other Contributions & Donations	-	44,676	-	-	n/a	-	n/a
Safety City Donations	-	6,700	-	-	n/a	-	n/a
Other Miscellaneous Revenues	-	4,500	-	-	n/a	-	n/a
Police Personnel & Training Cost	-	49,398	-	-	n/a	-	n/a
Transfers from Other Funds:							
General Fund	1,029,623	1,452,596	1,444,717	1,586,500	9.8%	1,586,500	0.0%
Use of Fund Balance	-	-	-	86,386	n/a	88,541	2.5%
Total Sources	1,329,623	3,151,234	1,694,717	2,072,886	22.3%	2,079,541	0.3%
Uses of Funds:							
General Government:							
City Government Week Donation	-	750	-	-	n/a	-	n/a
Consulting - Legal Services	-	7,109	76,500	76,500	0.0%	76,500	0.0%
Hippodrome Rental Account	-	-	-	250,000	n/a	250,000	0.0%
The Employee Action Motivators	12,596	6,647	-	-	n/a	-	n/a
Public Safety:							
Police Projects	-	56,400	-	-	n/a	-	n/a
Fire Projects	-	61,714	-	-	n/a	-	n/a
<i>Continued on next page</i>							
Physical Environment:							
Dignity Village Management	72,075	505,007	72,247	-	-100.0%	-	n/a
Beautification Board	-	2,000	-	-	n/a	-	n/a
Economic Environment:							
Housing Programs	-	3,931	-	-	n/a	-	n/a
<i>Continued on next page</i>							

Miscellaneous Special Revenue Fund

(continued)	FY20 Adopted	FY20 Actual	FY21 Adopted	FY22 Proposed	% Change FY21 to FY22	FY23 Planned	% Change FY22 to FY23
Human Services:							
Mosquito Control	-	41,379	-	-	n/a	-	n/a
Family Unification Program	10,000	277	10,000	10,000	0.0%	10,000	0.0%
One-Stop Homeless Center	2,690	195,929	-	150,000	n/a	154,500	3.0%
One-Stop Center Operations	827,027	1,500,013	1,250,000	1,500,000	20.0%	1,500,000	0.0%
Homelessness Coordination	-	18,160	36,000	-	-100.0%	-	n/a
Cultural & Recreation:							
PRCA Programs	-	82,457	-	-	n/a	-	n/a
PRCA Master Plan	-	89,682	84,031	86,386	2.8%	88,541	2.5%
Transfers to Other Funds:							
General Fund	-	1,108,232	-	-	n/a	-	n/a
Small Business Loan Fund	-	75,000	-	-	n/a	-	n/a
Wild Spaces Public Places	-	4,962	-	-	n/a	-	n/a
Total Uses	924,388	3,759,648	1,528,778	2,072,886	35.6%	2,079,541	0.3%
Planned addition to (appropriation of) fund balance	405,235	(608,413)	165,939	-	-100.0%	-	n/a
Ending Fund Balance	\$ 3,386,815	2,373,166	\$ 2,539,104	\$ 2,539,104	0.0%	\$ 2,539,104	0.0%

Tree Mitigation Fund

Description: The intent of the Tree Mitigation Fund is to augment the City's Urban Forestry Programs by funding projects that exceed the basic service levels for tree planting, routine pruning maintenance and hazard abatement, and removal of hazardous trees that were funded by the City at the time the changes to the Land Development Code were adopted by the Gainesville City Commission in 2013. These changes allowed the removal of significant high quality Heritage trees from the Urban Forest in exchange for money that would then be used for enhancement projects only. The Tree Mitigation Fund was never intended to pay for the City's routine, basic urban

Funding Source: The City of Gainesville's Parks, Recreation and Cultural Affairs Department obtains mitigation funds resulting from the removal of trees, tree violations, and other tree related consequences. These funds are placed in the City's tree mitigation fund, a separate city fund that holds funds collected as tree mitigation.

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

Fund Balance: Changes in fund balance are due to increased revenue.
The City Manager or designee approves the use of all Tree Mitigation project funds as recommended by staff.

	FY20 Adopted	FY20 Actual	FY21 Adopted	FY22 Proposed	% Change FY21 to FY22	FY23 Planned	% Change FY22 to FY23
Beginning Fund Balance	\$ 2,615,820	\$ 2,615,820	\$ 3,276,327	\$ 3,244,477	-1.0%	\$ 3,640,282	12.2%
Sources of Funds:							
Permits, Fees, Assessments:							
Tree Mitigation Revenue	-	766,787	-	732,129	n/a	732,129	0.0%
Miscellaneous Revenues:							
Interest On Investments	-	13,555	-	-	n/a	-	n/a
Total Sources	-	780,342	-	732,129	n/a	732,129	0.0%
Uses of Funds:							
Transportation							
Urban Forestry Program	64,181	92,835	31,850	336,324	956.0%	36,177	-89.2%
Cultural & Recreation:							
Urban Forestry Program	-	27,000	-	-	n/a	-	n/a
Total Uses	64,181	119,835	31,850	336,324	956.0%	36,177	-89.2%
Planned addition to (appropriation of) fund balance	(64,181)	660,508	(31,850)	395,806	-1342.7%	695,953	75.8%
Ending Fund Balance	\$ 2,551,639	\$ 3,276,327	\$ 3,244,477	\$ 3,640,282	12.2%	\$ 4,336,235	19.1%

Evergreen Cemetery Trust Fund

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

Funding Source: Funding for this fund is received from lot sales and perpetual care and investment earnings.

Legal Basis: Ordinance No. 338 adopted in 1944 by the City Commission.

Fund Balance: The planned usage of fund balance is to recover more of the City's operating expenses in relation to Evergreen Cemetery. The fund balance within this fund is restricted and a portion is non-spendable.

	FY20 Adopted	FY20 Actual	FY21 Adopted	FY22 Proposed	% Change FY21 to FY22	FY23 Planned	% Change FY22 to FY23
Beginning Fund Balance	\$ 1,478,322	\$ 1,478,322	\$ 1,415,920	\$ 1,288,556	-9.0%	\$ 1,087,750	-15.6%
Sources of Funds:							
Charges for Services:							
Cemetery - Perpetual Care	4,194	10,051	4,194	4,194	0.0%	4,194	0.0%
Miscellaneous Revenues:							
Interest On Investments	28,442	117	28,442	5,000	-82.4%	5,000	0.0%
Gain/Loss On Investments	-	-	-	50,000	n/a	50,000	0.0%
Unrealized Gain/Loss	-	97,735	-	-	n/a	-	n/a
Use of Fund Balance	-	-	-	200,806	n/a	100,806	-49.8%
Total Sources	32,636	107,903	32,636	260,000	696.7%	160,000	-38.5%
Uses of Funds:							
Physical Environment:							
Evergreen Cemetery Repairs	-	2,307	-	100,000	n/a	-	-100.0%
Record System	-	9,802	-	-	n/a	-	n/a
Evergree Cemetery Tree Trimming	-	382	-	-	n/a	-	n/a
Cultural & Recreation:							
Embankment Stabilization	50,000	-	-	-	n/a	-	n/a
Transfers to Other Funds:							
General Fund	160,000	157,814	160,000	160,000	0.0%	160,000	0.0%
Total Uses	210,000	170,305	160,000	260,000	62.5%	160,000	-38.5%
Planned addition to (appropriation of) fund balance	(177,364)	(62,402)	(127,364)	-	-100.0%	-	n/a
Ending Fund Balance	\$ 1,300,958	\$ 1,415,920	\$ 1,288,556	\$ 1,087,750	-15.6%	\$ 986,944	-9.3%

Downtown Redevelopment Tax Increment Fund

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

Funding Source: Funding for this fund is received from property tax increment dollars from the Downtown district and investment earnings on these

Legal Basis: The City Commission adopted Resolution R-81-32 on September 21, 1981 for the Downtown Redevelopment area and Resolution No. 001008 on February 26, 2001 for the expansion area. Ordinance No. 181001, adopted September 5, 2019, outlines the CRA's transition from a Community Redevelopment Agency overseeing projects in four redevelopment areas (Downtown, CPUH, FAPS and Eastside) to a City Department and one consolidated area.

Fund Balance: Uses of this fund are restricted to projects in the Downtown district based on recommendations.

	FY20 Adopted	FY20 Actual	FY21 Adopted	FY22 Proposed	% Change FY21 to FY22	FY23 Planned	% Change FY22 to FY23
Beginning Fund Balance	\$ 4,682,059	\$ 4,682,059	\$ 3,545,334	\$ 3,545,334	0.0%	\$ 3,545,334	0.0%
Sources of Funds:							
Miscellaneous Revenues:							
Interest On Investments	-	15,688	-	-	n/a	-	n/a
Total Sources	-	15,688	-	-	n/a	-	n/a
Uses of Funds:							
Public Safety:							
GNV Cares	-	13,750	-	-	n/a	-	n/a
Economic Environment:							
Downtown Plaza Improvements	-	26	-	-	n/a	-	n/a
Union Street Project	-	179,648	-	-	n/a	-	n/a
Downtown Professional Service	-	38,720	-	-	n/a	-	n/a
Depot Building Rehabilitation	-	5,079	-	-	n/a	-	n/a
The Palms	-	31,981	-	-	n/a	-	n/a
Jefferson on 2nd	-	204,665	-	-	n/a	-	n/a
ED Finance Programs	-	53	-	-	n/a	-	n/a
Power District Redevelopment	-	6,932	-	-	n/a	-	n/a
Transfers to Other Funds:							
Gainesville Comm Reinvestment	-	671,558	-	-	n/a	-	n/a
Total Uses	-	1,152,413	-	-	n/a	-	n/a
Planned addition to (appropriation of) fund balance	-	(1,136,725)	-	-	n/a	-	n/a
Ending Fund Balance	\$ 4,682,059	\$ 3,545,334	\$ 3,545,334	\$ 3,545,334	0.0%	\$ 3,545,334	0.0%

Fifth Avenue Tax Increment Fund

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

Funding Source: Funding for this fund is received from property tax increment dollars from the Fifth Avenue district and investment earnings on these funds.

Legal Basis: The City Commission adopted Resolution R-80-53 on May 19, 1980 for the Fifth Avenue Redevelopment Area and Resolution R-88-19 on June 13, 1988 for the expansion area. Ordinance No. 181001, adopted September 5, 2019, outlines the CRA's transition from a Community Redevelopment Agency overseeing projects in four redevelopment areas (Downtown, CPUH, FAPS and Eastside) to a City Department and one consolidated area.

Fund Balance: These funds are used for specific redevelopment projects with in the taxing district.

	FY20 Adopted	FY20 Actual	FY21 Adopted	FY22 Proposed	% Change FY21 to FY22	FY23 Planned	% Change FY22 to FY23
Beginning Fund Balance	\$ 1,198,105	\$ 1,198,105	\$ 791,971	\$ 791,971	0.0%	\$ 791,971	0.0%
Sources of Funds:							
Miscellaneous Revenues:							
Interest On Investments	-	3,474	-	-	n/a	-	n/a
Other Building Sales	-	627,764	-	-	n/a	-	n/a
Total Sources	-	631,238	-	-	n/a	-	n/a
Uses of Funds:							
Public Safety:							
GNV Cares	-	10,183	-	-	n/a	-	n/a
Economic Environment:							
CRA - Operating	-	311,346	-	-	n/a	-	n/a
FAPS ED Finance Programs	-	626	-	-	n/a	-	n/a
FAPS Marketing	-	120	-	-	n/a	-	n/a
FAPS Professional Services	-	10,008	-	-	n/a	-	n/a
University House on NW 13th St	-	180,813	-	-	n/a	-	n/a
Historic Heritage Trail	-	46,335	-	-	n/a	-	n/a
Transfers to Other Funds:							
Wild Spaces Public Places	-	85,038	-	-	n/a	-	n/a
Gainesville Comm Reinvestment	-	392,903	-	-	n/a	-	n/a
Total Uses	-	1,037,372	-	-	n/a	-	n/a
Planned addition to (appropriation of) fund balance	-	(406,134)	-	-	n/a	-	n/a
Ending Fund Balance	\$ 1,198,105	\$ 791,971	\$ 791,971	\$ 791,971	0.0%	\$ 791,971	0.0%

School Crossing Guard Trust Fund

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

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

Legal Basis: The City Commission approved Ordinance 0-95-29 in accordance with Fla. Stat. § 316.60, which gives municipalities authority to impose a surcharge for this purpose.

Fund Balance: The transfer to the General Fund in FY21 was reduced due to the negative fund balance. The negative fund balance is a result of a decrease in actual revenue. The fund balance within this fund is restricted to the School Crossing Guard Program.

	FY20 Adopted	FY20 Actual	FY21 Adopted	FY22 Proposed	% Change FY21 to FY22	FY23 Planned	% Change FY22 to FY23
Beginning Fund Balance	\$ (26,866)	\$ (26,866)	\$ (52,862)	\$ (52,862)	0.0%	\$ (52,862)	0.0%
Sources of Funds:							
Fines and Forfeitures:							
Parking Fines	40,000	24,004	40,000	40,000	0.0%	40,000	0.0%
Total Sources	40,000	24,004	40,000	40,000	0.0%	40,000	0.0%
Uses of Funds:							
Transfers to Other Funds:							
General Fund	50,000	50,000	40,000	40,000	0.0%	40,000	0.0%
Total Uses	50,000	50,000	40,000	40,000	0.0%	40,000	0.0%
Planned addition to (appropriation of) fund balance	(10,000)	(25,996)	-	-	n/a	-	n/a
Ending Fund Balance	\$ (36,866)	\$ (52,862)	\$ (52,862)	\$ (52,862)	0.0%	\$ (52,862)	0.0%

College Park Redevelopment Tax Increment Trust Fund

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

Funding Source: Funding for this fund is received from property tax increment dollars from the College Park district and investment earnings on these funds.

Legal Basis: The City Commission adopted Resolution R-94-63 on September 26, 1994 for the College Park University Heights redevelopment area and Resolution No. 050067 on June 13, 2005 for the expansion area. Ordinance No. 181001, adopted September 5, 2019, outlines the CRA's transition from a Community Redevelopment Agency overseeing projects in four redevelopment areas (Downtown, CPUH, FAPS and Eastside) to a City Department and one consolidated area.

Fund Balance: The fund balance within this fund is restricted to projects in the College Park district.

	FY20 Adopted	FY20 Actual	FY21 Adopted	FY22 Proposed	% Change FY21 to FY22	FY23 Planned	% Change FY22 to FY23
Beginning Fund Balance	\$ 5,434,844	\$ 5,434,844	\$ 4,258,524	\$ 4,258,524	0.0%	\$ 4,258,524	0.0%
Sources of Funds:							
Miscellaneous Revenues:							
Interest On Investments	-	18,379	-	-	n/a	-	n/a
Total Sources	-	18,379	-	-	n/a	-	n/a
Uses of Funds:							
Public Safety:							
GNVCares	-	53,750	-	-	n/a	-	n/a
Economic Environment:							
CPUH-ED Finance Programs	-	50,213	-	-	n/a	-	n/a
CPUH Professional Services	-	53,435	-	-	n/a	-	n/a
Primary Corridors-S Main Street	-	193,079	-	-	n/a	-	n/a
Innovation District	-	351,715	-	-	n/a	-	n/a
NW 1st Ave Prj (UF Foundation)	-	10,465	-	-	n/a	-	n/a
Transfers to Other Funds:							
Gainesville Comm Reinvestment	-	482,043	-	-	n/a	-	n/a
Total Uses	-	1,194,699	-	-	n/a	-	n/a
Planned addition to (appropriation of) fund balance	-	(1,176,321)	-	-	n/a	-	n/a
Ending Fund Balance	\$ 5,434,844	\$ 4,258,524	\$ 4,258,524	\$ 4,258,524	0.0%	\$ 4,258,524	0.0%

Gainesville Community Reinvestment Area (GCRA) Fund

Description: The City and County agreed to eliminate the boundaries that separated the four community reinvestment areas, cap the annual funding provided by the City and County, and set an end date for the redevelopment work. Funding from the County will end January

Funding Source: Funding comes from property tax revenue and are based on the interlocal agreement with the County.

Legal Basis: Ordinance No. 181001, adopted September 5, 2019, outlines the CRA's transition from a Community Redevelopment Agency overseeing projects in four redevelopment areas (Downtown, CPUH, FAPS and Eastside) to a City Department and one consolidated

Fund Balance: The increase in fund balance is due to revenue increases.
The fund balance within this fund is restricted.

	FY20 Adopted	FY20 Actual	FY21 Adopted	FY22 Proposed	% Change FY21 to FY22	FY23 Planned	% Change FY22 to FY23
Beginning Fund Balance	\$ 236,770	\$ 236,770	\$ 7,531,488	\$ 8,224,949	9.2%	\$ 7,495,006	-8.9%
Sources of Funds:							
Taxes:							
Property Tax Income - County	4,191,460	4,191,460	-	-	n/a	-	n/a
Intergovernmental:							
County Contribution	-	-	4,091,460	3,991,460	-2.4%	3,891,460	-2.5%
Miscellaneous Revenues:							
Interest on Investments	-	32,365	-	-	n/a	-	n/a
Rental of City Property	-	5,934	-	-	n/a	-	n/a
Transfers from Other Funds:							
General Fund	3,325,658	3,325,658	3,325,658	3,325,658	0.0%	3,325,658	0.0%
Downtown Redevelopment TIF	-	671,558	-	-	n/a	-	n/a
Fifth Avenue TIF	-	392,903	-	-	n/a	-	n/a
College Park Redevelopment TIF	-	482,043	-	-	n/a	-	n/a
Eastside TIF	-	85,697	-	-	n/a	-	n/a
Total Sources	7,517,118	9,187,619	7,417,118	7,317,118	-1.3%	7,217,118	-1.4%
Uses of Funds:							
General Government:							
Clerk of the Commission - CRA	4,299	-	-	-	n/a	-	n/a
City Attorney - CRA	66,589	66,512	83,454	81,259	-2.6%	83,328	2.5%
Public Safety:							
GNVCares	-	120,000	-	-	n/a	-	n/a
Economic Environment:							
CRA - Operating	1,796,535	1,318,610	1,546,260	1,505,036	-2.7%	1,572,463	4.5%
Porters Model Block Housing	250,000	-	-	750,000	n/a	750,000	0.0%
Historic Heritage Trail	100,000	-	-	150,000	n/a	500,000	233.3%
Pleasant Street Model Block	76,933	-	-	-	n/a	-	n/a
Power District Redevelopment	400,000	-	-	350,000	n/a	175,000	-50.0%
South Main Street	20,000	-	-	-	n/a	-	n/a
Innovation District	560,000	-	-	-	n/a	-	n/a
College Park Neighborhood	192,570	-	-	-	n/a	-	n/a
College Park Community Pilot	200,000	-	-	-	n/a	-	n/a
Porter Neighborhood Improve	150,000	-	-	-	n/a	-	n/a
Stormwater Improvements	300,000	-	-	-	n/a	-	n/a
Univ Ave Police Sub-Station	47,797	-	-	-	n/a	-	n/a
Heartwood	85,000	3,445	-	530,000	n/a	262,000	-50.6%
Cornerstone	33,294	11,361	-	-	n/a	-	n/a
Duval Neighborhood Improve	11,667	-	-	-	n/a	-	n/a
Economic Devel Investments	-	-	2,175,000	-	-100.0%	-	n/a
Comm Enhancements & Housing	-	-	2,523,350	-	-100.0%	-	n/a
Public Spaces & Streetscape	-	-	300,000	-	-100.0%	-	n/a
Waldo/Williston Corridor Improve	-	-	-	50,000	n/a	100,000	100.0%

Continued on next page

Gainesville Community Reinvestment Area (GCRA) Fund

(continued)	FY20	FY20	FY21	FY22	% Change	FY23	% Change
	Adopted	Actual	Adopted	Proposed	FY21 to FY22	Planned	FY22 to FY23
University Avenue Corridor Improvement	-	-	-	225,000	n/a	100,000	-55.6%
13th Street Corridor Improvements	-	-	-	50,000	n/a	100,000	100.0%
SE Hawthorne Rd Corridor Improve	-	-	-	50,000	n/a	100,000	100.0%
SW 4th Avenue Corridor Improve	-	-	-	50,000	n/a	100,000	100.0%
SW 2nd Avenue Corridor Improve	-	-	-	50,000	n/a	100,000	100.0%
Eastside Food Mobility Hub	-	-	-	1,200,000	n/a	1,100,000	-8.3%
Residential Improvement Programs	-	-	-	297,000	n/a	297,000	0.0%
Business Improve Grant Program	-	-	-	350,000	n/a	340,000	-2.9%
Property Acquisitions/Options	-	-	-	300,000	n/a	-	-100.0%
Community Partnership Grants	-	-	-	15,000	n/a	15,000	0.0%
8th Avenue & Waldo Improvements	-	-	-	900,000	n/a	800,000	-11.1%
GTEC Management	-	-	-	350,000	n/a	350,000	0.0%
University Ave & Waldo Road	-	-	-	34,774	n/a	45,647	31.3%
Economic Devel Finance Programs	-	-	-	700,000	n/a	350,000	-50.0%
Transfers to Other Funds:							
Heartwood Interest	-	-	72,569	-	-100.0%	-	n/a
General Fund	-	46,431	-	-	n/a	-	n/a
Urban Development Action Grant	23,225	301,394	-	-	n/a	-	n/a
Pension Oligation Bond 2003A Debt	25,149	25,150	23,024	23,448	1.8%	25,046	6.8%
Pension Obligation Bond 2021	-	-	-	35,546	n/a	40,129	12.9%
Total Uses	4,343,058	1,892,901	6,723,657	8,047,061	19.7%	7,305,613	-9.2%
Planned addition to							
(appropriation of) fund balance	3,174,060	7,294,717	693,461	(729,943)	-205.3%	(88,495)	-87.9%
Ending Fund Balance	\$ 3,410,830	\$ 7,531,488	\$ 8,224,949	\$ 7,495,006	-8.9%	\$ 7,406,512	-1.2%

Eastside Tax Increment Fund

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

Funding Source: Funding for this fund is received from property tax increment dollars from the Eastside district and investment earnings on these

Legal Basis: The City Commission adopted Resolution No. 000728 on November 27, 2000 for the Eastside redevelopment Area and Resolution No. 090966 on July 15, 2010 for the expansion areas. Ordinance No. 181001, adopted September 5, 2019, outlines the CRA's transition from a Community Redevelopment Agency overseeing projects in four redevelopment areas (Downtown, CPUH, FAPS and Eastside) to a City Department and one consolidated area.

Fund Balance: Uses of this fund are restricted to projects in the Eastside district.

	FY20 Adopted	FY20 Actual	FY21 Adopted	FY22 Proposed	% Change FY21 to FY22	FY23 Planned	% Change FY22 to FY23
Beginning Fund Balance	\$ 566,850	\$ 566,850	\$ 174,327	\$ 174,327	0.0%	\$ 174,327	0.0%
Sources of Funds:							
Miscellaneous Revenues:							
Interest On Investments	-	983	-	-	n/a	-	n/a
Rental of City Property	-	7,440	-	-	n/a	-	n/a
Total Sources	-	8,423	-	-	n/a	-	n/a
Uses of Funds:							
Public Safety:							
GNVCares	-	13,750	-	-	n/a	-	n/a
Economic Environment:							
Eastside Professional Services	-	44,295	-	-	n/a	-	n/a
Heartwood	-	231,785	-	-	n/a	-	n/a
Cornerstone	-	11,677	-	-	n/a	-	n/a
Hawthorne Road Café	-	13,743	-	-	n/a	-	n/a
Transfers to Other Funds:							
Gainesville Community Reinvestment	-	85,697	-	-	n/a	-	n/a
Total Uses	-	400,946	-	-	n/a	-	n/a
Planned addition to (appropriation of) fund balance	-	(392,523)	-	-	n/a	-	n/a
Ending Fund Balance	\$ 566,850	\$ 174,327	\$ 174,327	\$ 174,327	0.0%	\$ 174,327	0.0%

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

Debt Service Funds

Capital Improvement Revenue
Bond 2010

Pension Obligation Bond, Series
2003A

Revenue Refunding Note 2011

Pension Obligation Bond,
Series 2003B

Revenue Note, Series 2011A

Pension Obligation Bonds 2021

Revenue Refunding Note 2014

Depot Ave Stormwater Park Debt
Service Fund

Capital Improvement Revenue
Note, Series 2021

Capital Improvement Revenue
Refunding Note 2016B

Capital Improvement Revenue
Refunding Note 2016A

Capital Improvement Revenue
Bond, Series 2014

Capital Improvement Revenue
Bond, Series 2017

Guaranteed Entitlement Refunding
and Revenue Bond of 1994

Capital Improvement Revenue
Note 2019

All Debt Service Funds
Summary of Revenues and Expenses

	FY20 Adopted	FY20 Actual	FY21 Adopted	FY22 Proposed	% Change FY21 to FY22	FY23 Plan	% Change FY22 to FY23
Beginning Fund Balance	\$ 23,570,579	\$ 23,570,579	\$ 22,783,567	\$ 22,797,567	0.1%	\$ 22,898,152	0.4%
Sources of Funds by Category:							
Taxes	-	-	-	-	n/a	-	n/a
Permits, Fees, Assessments	-	-	-	-	n/a	-	n/a
Intergovernmental	1,095,000	1,095,000	1,095,000	1,095,000	0.0%	1,095,000	0.0%
Charges for Services	-	-	-	-	n/a	-	n/a
Fines and Forfeitures	-	-	-	-	n/a	-	n/a
Miscellaneous Revenues	3,861,775	217,560,413	4,131,775	4,407,775	6.7%	4,707,775	6.8%
Transfers	9,871,776	10,614,870	10,709,374	19,132,523	78.7%	20,148,376	5.3%
Use of Fund Balance	-	-	-	-	n/a	-	n/a
Total Sources	14,828,551	229,270,282	15,936,149	24,635,298	54.6%	25,951,151	62.8%
Uses of Funds:							
General Government	14,818,550	221,414,813	15,922,149	24,534,713	54.1%	25,850,071	5.4%
Public Safety	-	-	-	-	n/a	-	n/a
Physical Environment	-	-	-	-	n/a	-	n/a
Transportation	-	-	-	-	n/a	-	n/a
Economic Environment	-	-	-	-	n/a	-	n/a
Human Services	-	-	-	-	n/a	-	n/a
Cultural & Recreation	-	-	-	-	n/a	-	n/a
Transfers to Other Funds	-	8,642,481	-	-	n/a	-	n/a
Total Uses	14,818,550	230,057,294	15,922,149	24,534,713	54.1%	25,850,071	62.4%
Planned addition to (appropriation of) fund balance	10,001	(787,012)	14,000	95,585	582.7%	101,080	6%
Ending Fund Balance	\$ 23,580,580	\$ 22,783,567	\$ 22,797,567	\$ 22,898,152	0.4%	\$ 22,999,232	0.9%

Guaranteed Entitlement Revenue and Refunding Bond 1994

Description: This fund is used to account for revenues and expenditures associated with the Guaranteed Entitlement Refunding and Revenue Bond (GERRB) of 1994, issued in the amount of \$9,805,000 on April 1, 1994, final maturity August 1, 2024. Principal and interest are payable annually on August 1.

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

Legal Basis: The City Commission adopted Resolution No. 030597 on November 10, 2003.

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

	FY20 Adopted	FY20 Actual	FY21 Adopted	FY22 Proposed	% Change FY21 to FY22	FY23 Plan	% Change FY22 to FY23
Beginning Fund Balance	\$ 9,885	\$ 9,885	\$ 9,885	\$ 9,885	0.0%	\$ 9,885	0.0%
Sources of Funds:							
Intergovernmental:							
State Revenue Sharing	821,250	821,250	821,250	894,363	8.9%	906,069	1.3%
State Revenue Sharing Fuel Tax	273,750	273,750	273,750	200,637	-26.7%	188,931	-5.8%
Transfer from:							
Total Sources	1,095,000	1,095,000	1,095,000	1,095,000	0.0%	1,095,000	n/a
Uses of Funds:							
General Government:							
Principal Payments	226,260	226,260	213,065	200,637	-5.8%	188,931	-5.8%
Interest Payments	868,740	868,740	881,935	894,363	1.4%	906,069	1.3%
Miscellaneous	2,000	-	-	-	n/a	-	n/a
Total Uses	1,097,000	1,095,000	1,095,000	1,095,000	0.0%	1,095,000	0.0%
Planned addition to (appropriation of) fund balance	(2,000)	-	-	-	n/a	-	n/a
Ending Fund Balance	\$ 7,885	\$ 9,885	\$ 9,885	\$ 9,885	0.0%	\$ 9,885	0.0%

Pension Obligation Bond, Series 2003A

Description: This fund is used to account for revenues and expenditures to retire \$40,042,953 in bonds issued to fund the unfunded pension obligations of the City to the General Employee's Pension Plan. Issued March 14, 2003, final maturity October 2032, principal payable annually October 1 and interest payable semi-annually October and April.

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

Legal Basis: The City Commission adopted Resolution No. 020918 on February 24, 2003.

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

	FY20 Adopted	FY20 Actual	FY21 Adopted	FY22 Proposed	% Change FY21 to FY22	FY23 Plan	% Change FY22 to FY23
Beginning Fund Balance	\$ 22,488,804	\$ 22,488,804	\$ 21,580,757	\$ 21,585,757	0.0%	\$ 21,585,757	0.0%
Sources of Funds:							
Miscellaneous:							
Interest on Investments	-	816	-	-	n/a	-	n/a
Gain/Loss on Investments	5,000	-	5,000	-	-100.0%	-	n/a
General Fund	734,675	734,675	860,595	904,079	5.1%	965,710	6.8%
General Pension	7,607	7,607	6,120	5,496	-10.2%	5,871	6.8%
Police Pension	1,991	1,991	1,377	1,233	-10.5%	1,317	6.8%
Employee Health/Accident	3,470	3,470	2,775	4,138	49.1%	4,421	6.8%
Solid Waste Collection	22,517	16,843	26,676	39,051	46.4%	41,713	6.8%
CDBG	17,367	17,367	18,084	17,036	-5.8%	18,197	6.8%
Regional Transit System	422,610	316,125	478,930	481,447	0.5%	514,267	6.8%
Fire Pension	1,991	1,991	1,377	1,234	-10.4%	1,318	6.8%
General Insurance	43,494	43,494	42,713	44,294	3.7%	47,313	6.8%
Cultural Affairs	3,971	3,971	2,393	2,818	17.7%	3,010	6.8%
Fleet Services	55,839	55,839	63,038	62,142	-1.4%	66,378	6.8%
Stormwater Management Utility	98,311	73,424	119,515	129,477	8.3%	138,304	6.8%
Roadway Paving Projects	14,477	14,477	13,673	13,282	-2.9%	14,188	6.8%
Consolidated Comm Redev	25,149	25,149	-	-	n/a	-	n/a
HOME Grant	2,053	2,053	1,189	497	-58.2%	531	6.8%
Gainesville Comm Reinvestment	-	-	23,024	23,448	1.8%	25,046	6.8%
Retiree Health Insurance	229	229	335	289	-13.7%	309	6.9%
FL Building Codes Enforcement	58,607	43,840	67,550	70,053	3.7%	74,829	6.8%
Fleet Replacement	878	878	895	-	-100.0%	-	n/a
Stormwater Capital Projects	463	463	14	-	-100.0%	-	n/a
Gainesville Regional Utilities	2,330,079	1,573,028	2,385,504	2,600,761	9.0%	2,778,054	6.8%
Total Sources	3,850,775	2,937,728	4,120,775	4,400,775	6.8%	4,700,775	14.1%
Uses of Funds:							
General Government:							
Principal Payments	969,016	969,016	991,656	1,017,858	2.6%	1,038,814	2.1%
Interest Payments	2,876,759	2,876,759	3,124,120	3,382,917	8.3%	3,661,961	8.2%
Total Uses	3,845,775	3,845,775	4,115,775	4,400,775	6.9%	4,700,775	14.2%
Planned addition to (appropriated of) fund balance	5,000	(908,046.59)	5,000	-	-100.0%	-	n/a
Ending Fund Balance	\$ 22,493,804	\$ 21,580,757	\$ 21,585,757	\$ 21,585,757	\$ -	\$ 21,585,757	0.0%

Pension Obligation Bond, Series 2003B

Description: This fund is used to account for revenues and expenditures to retire \$49,851,806 in bonds issued to fund the unfunded pension obligations of the City to the Consolidated Police Officer's and Firefighters'. Issued March 14, 2003, final maturity October 2033, principal payable annually October 1 and interest payable semi-annually October and April.

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

Legal Basis: The City Commission adopted Resolution No. 020918 on February 24, 2003.

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

	FY20 Adopted	FY20 Actual	FY21 Adopted	FY22 Proposed	% Change FY21 to FY22	FY23 Plan	% Change FY22 to FY23
Beginning Fund Balance	\$ 131,104	\$ 131,104	\$ 131,665	\$ 136,665	3.8%	\$ 141,665	3.7%
Sources of Funds:							
Miscellaneous:							
Interest on Investments	5,000	561	5,000	5,000	0.0%	5,000	0.0%
Transfer from:							
General Fund	3,269,963	3,269,963	3,445,896	3,629,276	5.3%	3,819,058	5.2%
Total Sources	3,274,963	3,270,524	3,450,896	3,634,276	5.3%	3,824,058	10.8%
Uses of Funds:							
General Government							
Principal Payments	1,225,000	1,225,000	1,465,000	1,725,000	17.7%	2,005,000	16.2%
Interest Payments	2,044,963	2,044,963	1,980,896	1,904,276	-3.9%	1,814,059	-4.7%
Total Uses	3,269,963	3,269,963	3,445,896	3,629,276	5.3%	3,819,059	10.8%
Planned addition to (appropriated of) fund balance	-	561	5,000	5,000	0.0%	5,000	0.0%
Ending Fund Balance	\$ 136,104	\$ 131,665	\$ 136,665	\$ 141,665	3.7%	\$ 146,665	7.3%

Depot Avenue Stormwater Park Debt Service

Description: This fund is used to account for revenues and expenditures related to Depot Avenue Stormwater capital projects. On December 9, 2004, the Florida Department of Environmental Protection issued the City a loan not to exceed \$16,360,500 for remediation of the Depot Park area for stormwater improvements. The loan was amended on September 9, 2008 to reduce the available principal from \$16,000,000 to \$4,312,000 as the Utility withdrew from the program before withdrawing any funds. Repayment began in September 2007 and will continue semi-annually until balance is repaid.

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

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

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

	FY20 Adopted	FY20 Actual	FY21 Adopted	FY22 Proposed	% Change FY21 to FY22	FY23 Plan	% Change FY22 to FY23
Beginning Fund Balance	\$ 274,894	\$ 274,894	\$ 276,077	\$ 276,077	0.0%	\$ 276,077	0.0%
Sources of Funds:							
Miscellaneous:							
Interest on Investments	-	1,183	-	-	n/a	-	n/a
Transfer from:							
Stormwater Mgmt Utility	164,239	164,239	164,239	164,239	0.0%	164,239	0.0%
Total Sources	164,239	165,422	164,239	164,239	0.0%	164,239	0.0%
Uses of Funds:							
General Government:							
Principal Payments	142,481	-	145,301	145,301	0.0%	145,301	0.0%
Interest Payments	21,758	21,758	18,937	18,937	0.0%	18,937	0.0%
Transfer to:							
Stormwater Management	-	142,481	-	-	n/a	-	n/a
Total Uses	164,239	164,239	164,239	164,239	0.0%	164,239	0.0%
Planned addition to (appropriation of) fund balance	0	1,183	-	-	n/a	-	n/a
Ending Fund Balance	\$ 274,894	\$ 276,077	\$ 276,077	\$ 276,077	0.0%	\$ 276,077	0.0%

Capital Improvement Revenue Bond 2010

Description: This fund is used to account for the debt service requirements for the \$4,350,000 in planned bond issues to fund Ironwood renovations, One-Stop Homelessness Center and LED metering. Issued July 13, 2010, final maturity, principal payable annually on October 1 and interest payable semi-annually on October and April 1.

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

Legal Basis: The City Commission adopted Resolution No. 091049 on June 3, 2010.

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

	FY20 Adopted	FY20 Actual	FY21 Adopted	FY22 Proposed	% Change FY21 to FY22	FY23 Plan	% Change FY22 to FY23
Beginning Fund Balance	\$ 108,999	\$ 108,999	\$ 113,589	\$ 115,589	1.8%	\$ 115,589	0.0%
Sources of Funds:							
Miscellaneous:							
Interest on Investments	-	485	-	-	n/a	-	n/a
Gain/Loss on Investments	2,000	-	2,000	-	-100.0%	-	n/a
Transfer from:							
General Fund	220,921	220,921	218,416	-	-100.0%	-	n/a
Golf Course	-	99,625	-	-	n/a	-	n/a
Total Sources	222,921	321,031	220,416	-	-100.0%	-	n/a
Uses of Funds:							
General Government:							
Principal Payments	143,119	205,000	146,609	-	-100.0%	-	n/a
Interest Payments	77,801	111,441	71,807	-	-100.0%	-	n/a
Total Uses	220,920	316,441	218,416	-	-100.0%	-	n/a
Planned addition to (appropriation of) fund balance	1,999	4,590	2,000	-	-100.0%	-	n/a
Ending Fund Balance	\$ 110,998	\$ 113,589	\$ 115,589	\$ 115,589	0.0%	\$ 115,589	0.0%

Revenue Refunding Note 2011

Description: This fund is used to account for revenues and expenditures to refinance \$6,230,000 from the FFGFC Bond of 2002. Issued November 1, 2011, final maturity July 1, 2022, principal payable annually on July 1 and interest payable semi-annually January and July 1.

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

Legal Basis: The City Commission adopted Resolution No. 110358 on October 20, 2011.

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

	FY20 Adopted	FY20 Actual	FY21 Adopted	FY22 Proposed	% Change FY21 to FY22	FY23 Plan	% Change FY22 to FY23
Beginning Fund Balance	\$ 12,454	\$ 12,454	\$ 12,507	\$ 12,507	0.0%	\$ 12,507	0.0%
Sources of Funds:							
Miscellaneous:							
Interest on Investments	2,000	53	2,000	2,000	0.0%	2,000	0.0%
Transfer from:							
General Fund	691,728	691,728	691,506	690,930	-0.1%	-	-100.0%
Total Sources	693,728	691,781	693,506	692,930	-0.1%	2,000	-99.7%
Uses of Funds:							
General Government:							
External Legal Services	2,000	-	2,000	2,000	0.0%	2,000	0.0%
Principal Payments	645,000	645,000	660,000	675,000	2.3%	-	-100.0%
Interest Payments	46,728	46,728	31,506	15,930	-49.4%	-	-100.0%
Total Uses	693,728	691,728	693,506	692,930	-0.1%	2,000	-99.7%
Planned addition to (appropriation of) fund balance	-	53	-	-	n/a	-	n/a
Ending Fund Balance	\$ 12,454	\$ 12,507	\$ 12,507	\$ 12,507	0.0%	\$ 12,507	0.0%

Revenue Note Series 2011A

Description: This fund is used to account for the debt service requirements for the \$3,730,000 in planned bond issues to fund Gainesville Police Headquarters project, arsenic remediation and general park improvements. Issued on December 21, 2011, final maturity October 1, 2021, principal payable annually April 1 and interest payable semi-annually October and April 1.

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

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

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

	FY20 Adopted	FY20 Actual	FY21 Adopted	FY22 Proposed	% Change FY21 to FY22	FY23 Plan	% Change FY22 to FY23
Beginning Fund Balance	\$ 20,888	\$ 20,888	\$ 20,977	\$ 22,977	9.5%	\$ 22,977	0.0%
Sources of Funds:							
Miscellaneous:							
Interest on Investments	2,000	89	2,000	-	-100.0%	-	n/a
Transfer from:							
General Fund	429,007	429,007	429,618	-	-100.0%	-	n/a
Total Sources	431,007	429,096	431,618	-	-100.0%	-	n/a
Uses of Funds:							
General Government:							
Principal Payments	410,000	410,000	420,000	-	-100.0%	-	n/a
Interest Payments	19,007	19,007	9,618	-	-100.0%	-	n/a
Total Uses	429,007	429,007	429,618	-	-100.0%	-	n/a
Planned addition to (appropriation of) fund balance	2,000	89	2,000	-	-100.0%	-	n/a
Ending Fund Balance	\$ 22,888	\$ 20,977	\$ 22,977	\$ 22,977	0.0%	\$ 22,977	0.0%

Revenue Refunding Note 2014

Description: This fund is used to account for revenues and expenditures to refinance \$14,715,000 from the CIRB 2005. Issued on February 14, 2014, final maturity October 2025; principal payable annually October 1 and interest payable semi-annually October and April 1.

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

Legal Basis: The City Commission adopted Resolution No. 130549 on February 6, 2014, to authorize the issuance of a refunding note to advance refund this debt service.

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

	FY20 Adopted	FY20 Actual	FY21 Adopted	FY22 Proposed	% Change FY21 to FY22	FY23 Plan	% Change FY22 to FY23
Beginning Fund Balance	\$ 85,218	\$ 85,218	\$ 85,613	\$ 85,613	0.0%	\$ 85,613	0.0%
Sources of Funds:							
Miscellaneous:							
Interest on Investments	-	365	-	-	n/a	-	n/a
Transfer from:							
General Fund	1,637,560	1,637,560	1,643,480	1,638,440	-0.3%	1,642,680	0.3%
Total Sources	1,637,560	1,637,925	1,643,480	1,638,440	-0.3%	1,642,680	0.3% n/a
Uses of Funds:							
General Government:							
Principal Payments	1,420,000	1,420,000	1,460,000	1,490,000	2.1%	1,530,000	2.7%
Interest Payments	217,560	217,530	183,480	148,440	-19.1%	112,680	-24.1%
Total Uses	1,637,560	1,637,530	1,643,480	1,638,440	-0.3%	1,642,680	0.3%
Planned addition to (appropriation of) fund balance	-	395	-	-	n/a	-	n/a
Ending Fund Balance	\$ 85,218	\$ 85,613	\$ 85,613	\$ 85,613	0.0%	\$ 85,613	0.0%

Capital Improvement Revenue Bond, Series 2014

Description: This fund is used to account for revenues and expenditures to accommodate the debt service requirements of the \$14,535,000 CIRB Series 2014. Issued on December 17, 2014, final maturity October 2034, principal payable annually on October 1 and interest payable semi-annually on October and April 1.

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

Legal Basis: The City Commission adopted Resolutions No. 140477 & No. 140478 on November 20, 2014.

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

	FY20 Adopted	FY20 Actual	FY21 Adopted	FY22 Proposed	% Change FY21 to FY22	FY23 Plan	% Change FY22 to FY23
Beginning Fund Balance	\$ 209,860	\$ 209,860	\$ 210,759	\$ 210,759	0.0%	\$ 210,759	0.0%
Sources of Funds:							
Miscellaneous:							
Interest on Investments	-	899	-	-	n/a	-	n/a
Transfer from:							
General Fund	884,586	884,586	885,784	885,142	-0.1%	887,495	0.3%
Total Sources	884,586	885,485	885,784	885,142	-0.1%	887,495	0.3%
Uses of Funds:							
General Government:							
Principal Payments	504,745	504,745	526,133	551,798	4.9%	581,740	5.4%
Interest Payments	379,841	379,841	359,651	333,345	-7.3%	305,755	-8.3%
Total Uses	884,586	884,586	885,784	885,142	-0.1%	887,495	0.3%
Planned addition to (appropriation of) fund balance	-	899	-	-	n/a	-	n/a
Ending Fund Balance	\$ 209,860	\$ 210,759	\$ 210,759	\$ 210,759	0.0%	\$ 210,759	0.0%

Capital Improvement Revenue Refunding Note 2016A

Description: This fund is used to account for revenues and expenditures to accommodate the debt service requirements of the \$11,970,000 refunding notes of FFGFC 2005, FFGFC 2007 and CIRN 2009. Issued on April 15, 2016, final maturity November 2028; principal payable annually on November 1 and interest payable semi-annually on May and November 1.

Funding Source: The debt service payment is funded from the General Fund, Solid Waste and LOGT Capital Project Fund.

Legal Basis: The City Commission adopted Resolution No. 150852 on April 7, 2016.

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

	FY20 Adopted	FY20 Actual	FY21 Adopted	FY22 Proposed	% Change FY21 to FY22	FY23 Plan	% Change FY22 to FY23
Beginning Fund Balance	\$ 37,695	\$ 37,695	\$ 147,892	\$ 147,892	0.0%	\$ 147,892	0.0%
Sources of Funds:							
Miscellaneous:							
Interest on Investments	-	631	-	-	n/a	-	n/a
Transfer from:							
General Fund	804,985	804,985	801,447	800,557	-0.1%	802,246	0.2%
Solid Waste	120,877	120,877	120,346	120,212	-0.1%	120,466	0.2%
Stormwater Management	54,783	54,783	54,542	54,482	-0.1%	54,597	0.2%
LOGT (341)	382,119	382,119	380,440	380,017	-0.1%	380,819	0.2%
Total Sources	1,362,765	1,363,396	1,356,775	1,355,268	-0.1%	1,358,128	0.2%
Uses of Funds:							
General Government:							
Miscellaneous Fees	-	-	-	-	n/a	-	n/a
Principal Payments	1,120,000	1,029,952	1,140,000	1,165,000	2.2%	1,195,000	2.6%
Interest Payments	242,765	223,247	216,775	190,268	-12.2%	163,128	-14.3%
Total Uses	1,362,765	1,253,199	1,356,775	1,355,268	-0.1%	1,358,128	0.2%
Planned addition to (appropriation of) fund balance	-	110,197	-	-	n/a	-	n/a
Ending Fund Balance	\$ 37,695	\$ 147,892	\$ 147,892	\$ 147,892	0.0%	\$ 147,892	0.0%

Capital Improvement Revenue Refunding Note 2016B

Description: This fund is used to account for revenues and expenditures to accommodate the debt service requirements of the \$6,630,000 Series 2016B. Issued on April 15, 2016, final maturity October 2034, principal payable annually on November 1 and interest payable semi-annually on November and May 1.

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

Legal Basis: The City Commission adopted Resolution No. 150852 on April 7, 2016.

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

	FY20 Adopted	FY20 Actual	FY21 Adopted	FY22 Proposed	% Change FY21 to FY22	FY23 Plan	% Change FY22 to FY23
Beginning Fund Balance	\$ (47)	\$ (47)	\$ (2,547)	\$ (2,547)	0.0%	\$ (2,547)	0.0%
Sources of Funds:							
Miscellaneous:							
Interest on Investments	-	-	-	-	n/a	-	n/a
Transfer from:							
LOGT	526,320	526,320	526,840	527,120	0.1%	527,160	0.0%
Total Sources	526,320	526,320	526,840	527,120	0.1%	527,160	0.0%
Uses of Funds:							
General Government:							
Other Contractual Services	-	2,500	-	-	n/a	-	n/a
Principal Payments	390,000	390,000	400,000	410,000	2.5%	420,000	2.4%
Interest Payments	136,320	136,320	126,840	117,120	-7.7%	107,160	-8.5%
Total Uses	526,320	528,820	526,840	527,120	0.1%	527,160	0.0%
Planned addition to (appropriation of) fund balance	-	(2,500)	-	-	n/a	-	n/a
Ending Fund Balance	\$ (47)	\$ (2,547)	\$ (2,547)	\$ (2,547)	0.0%	\$ (2,547)	0.0%

Capital Improvement Revenue Bond, Series 2017

Description: This fund is used to account for revenues and expenditures to accommodate the debt service requirements of the \$10,500,00 CIRB Series 2017. Issued on April 1, 2018, final maturity October 2037, principal payable annually on October 1 and interest payable semi-annually on April and October 1.

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

Legal Basis: The City Commission adopted Resolution No. 170477 on November 2, 2017.

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

	FY20 Adopted	FY20 Actual	FY21 Adopted	FY22 Proposed	% Change FY21 to FY22	FY23 Plan	% Change FY22 to FY23
Beginning Fund Balance	\$ 139,986	\$ 139,986	\$ 140,585	\$ 140,585	0.0%	\$ 140,585	0.0%
Sources of Funds:							
Miscellaneous:							
Interest on Investments	-	599	-	-	n/a	-	n/a
Transfer from:							
General Fund	684,688	684,688	683,138	-	-100.0%	-	n/a
Total Sources	684,688	685,287	683,138	-	-100.0%	-	n/a
Uses of Funds:							
General Government:							
Miscellaneous Fees	2,000	-	-	-	n/a	-	n/a
Principal Payments	420,000	420,000	430,000	-	-100.0%	-	n/a
Interest Payments	264,688	264,688	253,138	-	-100.0%	-	n/a
Total Uses	686,688	684,688	683,138	-	-100.0%	-	n/a
Planned addition to (appropriation of) fund balance	(2,000)	599	-	-	n/a	-	n/a
Ending Fund Balance	\$ 137,986	\$ 140,585	\$ 140,585	\$ 140,585	0.0%	\$ 140,585	0.0%

Capital Improvement Revenue Note 2019

Description: This fund is used to account for revenues and expenditures to accommodate the debt service requirements of the \$8,535,000 borrowing for capital projects. Issued on October 11, 2019, final maturity October 2034, principal payable annually on October 1 and interest payable semi-annually on April and October 1.

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

Legal Basis: The City Commission adopted Resolution No. 190424 on October 3, 2019.

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

	FY20 Adopted	FY20 Actual	FY21 Adopted	FY22 Proposed	% Change FY21 to FY22	FY23 Plan	% Change FY22 to FY23
Beginning Fund Balance	\$ -	\$ -	\$ 2,149	\$ 2,149	0.0%	\$ 2,149	0.0%
Sources of Funds:							
Miscellaneous:							
Interest on Investments	-	-	-	-	n/a	-	n/a
Debt Issuance	-	8,535,000	-	-	n/a	-	n/a
Transfer from:							
General Fund	-	643,468	663,684	663,735	0.0%	663,590	0.0%
Total Sources	-	9,178,468	663,684	663,735	0.0%	663,590	0.0%
Uses of Funds:							
General Government:							
Principal Payments	-	480,000	505,000	515,000	2.0%	525,000	1.9%
Interest Payments	-	163,469	158,684	148,735	-6.3%	138,590	-6.8%
Issuance Expense	-	32,850	-	-	n/a	-	n/a
Transfer to:							
CIRN 2020 (360)	-	8,500,000	-	-	n/a	-	n/a
Total Uses	-	9,176,319	663,684	663,735	0.0%	663,590	0.0%
Planned addition to (appropriation of) fund balance	-	2,149	-	-	n/a	-	n/a
Ending Fund Balance	\$ -	\$ 2,149	\$ 2,149	\$ 2,149	0.0%	\$ 2,149	0.0%

Pension Obligation Bonds 2021

Description: This fund is used to account for revenues and expenditures to retire \$285,605,695 or 95% of the General Employees' Pension Plan and Consolidated Police Officers' and Firefighters' Pension Plan Unfunded Actuarial Accrued Liabilities. Issued October 1, 2020, final maturity October 2042, principal payable annually October 1 and interest payable semi-annually October and April.

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

Legal Basis: The City Commission adopted Resolution No. 200178 on August 20, 2020.

Fund Balance: *Debt issuance was approved in FY20. Funding disbursed in FY21.

	FY20 Adopted	FY20 Actual	FY21 Adopted	FY22 Proposed	% Change FY21 to FY22	FY23 Plan	% Change FY22 to FY23
Beginning Fund Balance	\$ -	\$ -	\$ 2,600	\$ 2,600	0.0%	\$ 2,600	0.0%
Sources of Funds:							
Miscellaneous:							
Interest on Investments	-	2,600	-	-	n/a	-	n/a
Debt Issuance	-	206,080,000*	-	-	n/a	-	n/a
Transfer from:							
General Fund	-	-	-	3,626,797	n/a	4,094,460	12.9%
General Pension	-	-	-	439	n/a	495	12.9%
Police Pension	-	-	-	1,870	n/a	2,111	12.9%
Employee Health/Accident	-	-	-	6,274	n/a	7,083	12.9%
Solid Waste	-	-	-	59,200	n/a	66,833	12.9%
CDBG	-	-	-	25,825	n/a	29,155	12.9%
Regional Transit System	-	-	-	729,853	n/a	823,966	12.9%
Fire Pension	-	-	-	1,870	n/a	2,111	12.9%
General Insurance	-	-	-	67,147	n/a	75,806	12.9%
Cultural Affairs	-	-	-	4,271	n/a	4,822	12.9%
Fleet Management	-	-	-	94,205	n/a	106,352	12.9%
Stormwater Management Utility	-	-	-	196,282	n/a	221,592	12.9%
Roadway Resurfacing Program	-	-	-	20,135	n/a	22,732	12.9%
HOME Grant	-	-	-	753	n/a	850	12.9%
Gainesville Community Reinvestment	-	-	-	35,546	n/a	40,129	12.9%
Rehab	-	-	-	8,332	n/a	9,406	12.9%
FL Building Codes Enforcement	-	-	-	106,198	n/a	119,892	12.9%
Gainesville Regional Utilities	-	-	-	3,942,644	n/a	4,451,035	12.9%
Total Sources	-	206,082,600	-	8,927,641	n/a	10,078,830	232.1%
Uses of Funds:							
General Government:							
Consolidated Pension Contributions	-	204,901,267	-	-	n/a	-	n/a
Principal Payments	-	-	-	4,235,000	n/a	5,415,000	27.9%
Interest Payments	-	-	-	4,692,641	n/a	4,663,830	-0.6%
Issuance Expense	-	1,178,733	-	-	n/a	-	n/a
Total Uses	-	206,080,000	-	8,927,641	n/a	10,078,830	12.9%
Planned addition to (appropriation of) fund balance	-	2,600	-	-	n/a	-	n/a
Ending Fund Balance	\$ -	\$ 2,600	\$ 2,600	\$ 2,600	0.0%	\$ 2,600	0.0%

Capital Improvement Revenue Note, Series 2021

Description: This fund is used to account for revenues and expenditures to accommodate the debt service requirements of the \$11,486,000 CIRN Series 2021. Issued on April 9, 2021, final maturity October 2037, principal payable annually on October 1 and interest payable semi-annually on April and October 1.

Funding Source: The debt service payment is funded from the General Fund.
*Funding was approved and issued during FY 2021. Debt issuance will appear in subsequent Financial and Operating Plan documents.

Legal Basis: The City Commission adopted Resolution No. 200975 on April 1, 2021.

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

	FY20 Adopted	FY20 Actual	FY21 Adopted	FY22 Proposed	% Change FY21 to FY22	FY23 Plan	% Change FY22 to FY23
Beginning Fund Balance	\$ -	\$ -	\$ -	\$ - *	n/a	\$ 95,585	n/a
Sources of Funds:							
Miscellaneous:							
Debt Issuance*	-	-	-	-	n/a	-	n/a
Transfer from:							
General Capital Projects	-	-	-	95,585	n/a	96,080	0.5%
General Fund	-	-	-	555,148	n/a	911,116	64.1%
Total Sources	-	-	-	650,733	n/a	1,007,197	54.8%
Uses of Funds:							
General Government:							
Principal Payments	-	-	-	362,000	n/a	723,000	99.7%
Interest Payments	-	-	-	193,148	n/a	188,116	-2.6%
Total Uses	-	-	-	555,148	n/a	911,116	64.1%
Planned addition to (appropriation of) fund balance	-	-	-	95,585	n/a	96,080	0.5%
Ending Fund Balance	\$ -	\$ -	\$ -	\$ 95,585	n/a	\$ 191,665	100.5%

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).



**All Capital Projects Funds
Summary of Revenues and Expenses**

	FY20 Adopted	FY20 Actual	FY21 Adopted	FY22 Proposed	% Change FY21 to FY22	FY23 Plan	% Change FY22 to FY23
Beginning Fund Balance	\$ 32,639,774	\$ 37,860,808	\$ 45,154,937	\$ 51,260,381	13.5%	\$ 52,757,904	2.9%
Sources of Funds by Category:							
Taxes	1,900,000	9,593,719	8,400,860	10,241,776	21.9%	10,386,612	1.4%
Charges for Services	-	10,800	-	-	n/a	-	n/a
Miscellaneous Revenues	153,000	300,117	153,000	153,000	0.0%	153,000	0.0%
Transfers	4,121,023	17,007,616	5,130,039	4,228,056	-17.6%	3,844,844	-9.1%
Use of Fund Balance	-	-	349,697	99,890	-71.4%	102,424	2.5%
Total Sources	6,174,023	26,912,253	14,033,596	14,722,722	4.9%	14,486,880	-1.6%
Uses of Funds:							
General Government	3,808,327	2,316,713	1,985,775	1,681,084	-15.3%	1,503,584	-10.6%
Public Safety	5,108,300	1,818,747	603,300	-	-100.0%	-	n/a
Physical Environment	-	3,258	-	-	n/a	-	n/a
Transportation	6,171,246	3,784,104	2,817,131	2,402,310	-14.7%	2,380,240	-0.9%
Economic Environment	-	13,438	-	-	n/a	-	n/a
Human Services	-	110,942	-	-	n/a	-	n/a
Cultural & Recreation	3,344,160	7,778,186	785,082	7,840,504	898.7%	6,732,759	-14.1%
Transfers to Other Funds	1,744,922	3,792,736	1,736,864	1,301,301	-25.1%	1,348,240	3.6%
Total Uses	20,176,954	19,618,125	7,928,152	13,225,199	66.8%	11,964,823	-9.5%
Planned addition to (appropriation of) fund balance	(14,002,931)	7,294,128	6,105,444	1,497,523	-75.5%	2,522,056	68.4%
Ending Fund Balance	\$ 18,636,842	\$ 45,154,937	\$ 51,260,381	\$ 52,757,904	2.9%	\$ 55,279,960	4.8%

General Capital Projects Fund

Description: The General Capital Projects Fund is used to account for the costs of various capital projects not associated with a bond issue or grant funding.

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

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

Fund Balance: Fund balance includes amounts unspent but budgeted in prior years for ongoing long-term capital projects.
There are both restricted and assigned fund balance within this fund.

	FY20 Adopted	FY20 Actual	FY21 Adopted	FY22 Proposed	% Change FY21 to FY22	FY23 Plan	% Change FY22 to FY23
Beginning Fund Balance	\$ 2,522,877	\$ 2,421,143	\$ 2,512,263	\$ 2,633,789	4.8%	\$ 2,730,778	3.7%
Sources of Funds:							
Miscellaneous:							
Capital Surcharge	153,000	142,190	153,000	153,000	0.0%	153,000	0.0%
Interest on Investment	-	(4,105)	-	-	n/a	-	n/a
Transfer from:							
General Fund	339,923	467,275	180,500	339,903	88.3%	309,191	-9.0%
CIRN 2020	-	20,529	-	-	n/a	-	n/a
Ironwood Surcharge Fund	95,521	-	94,438	-	-100.0%	-	n/a
Use of Fund Balance	-	-	44,543	-	-100.0%	-	n/a
Total Sources	588,444	625,889	472,481	492,903	4.3%	462,191	-6.2%
Uses of Funds:							
General Government:							
Custodial Services	43,977	30,967	44,543	-	-100.0%	-	n/a
CoxCom Capital Grant - City Equipment	-	46,072	-	-	n/a	-	n/a
Development Services	-	4,320	-	-	n/a	-	n/a
Thomas Center B Improvements	-	1,174	-	-	n/a	-	n/a
Public Works Compound Master Plan	-	-	78,000	-	-100.0%	-	n/a
FLEET Electric Charging Stations	40,000	-	-	80,000	n/a	40,000	-50.0%
Public Safety:							
Fire Station 1	-	63,374	-	-	n/a	-	n/a
Golf Cart Replacement	-	118,147	-	-	n/a	-	n/a
GFR Equipment Replacement	-	27,349	-	-	n/a	-	n/a
GPD Property & Evidence Roof	-	25,009	-	-	n/a	-	n/a
GPD Storage Shelving	-	871	-	-	n/a	-	n/a
Neighborhood Notification Tool	-	-	37,500	-	-100.0%	-	n/a
GPD Reichert House Fencing	31,500	-	-	-	n/a	-	n/a
Physical Environment:							
Depot Avenue Facility	-	3,258	-	-	n/a	-	n/a
Transportation:							
Traffic Management System	-	6,300	-	-	n/a	-	n/a
Parking Garage Maintenance/Repairs	-	6,249	-	-	n/a	-	n/a
NW 2nd Street Sidewalk	-	5,396	-	-	n/a	-	n/a
Sidewalk Construction (MOB)*	110,000	12,884	-	110,000	n/a	110,000	0.0%
Median Project	-	17,308	15,000	15,000	0.0%	15,000	0.0%
Depot Avenue	-	18,800	-	-	n/a	-	n/a
MOB ADA Curb Ramp Retrofits	50,000	460	-	50,000	n/a	50,000	0.0%
MOB Improvement of One-Way Corridors	58,403	4,065	-	29,694	n/a	-	-100.0%
Cultural & Recreation:							
Greentree/Kiwanis Park	-	(25)	-	-	n/a	-	n/a
Cone Park Upgrades	-	4,115	-	-	n/a	-	n/a
Boardwalk Replacement	50,000	7,883	50,000	50,000	0.0%	50,000	0.0%
Hogtown Park - Home Depot	-	3,171	-	-	n/a	-	n/a
Facility & Park Equipment Replacement	-	-	-	5,209	n/a	44,191	748.4%

Continued on next page

General Capital Projects Fund

	FY20 Adopted	FY20 Actual	FY21 Adopted	FY22 Proposed	% Change FY21 to FY22	FY23 Plan	% Change FY22 to FY23
Uses of Funds <i>(continued)</i>							
Transfer to:							
General Fund	-	60,000	-	19,977	n/a	39,466	97.6%
CIRB 2010	33,640	-	31,474	-	-100.0%	-	n/a
CIRN 2021	-	-	-	36,034	n/a	59,139	64.1%
Ironwood Reno Fund	95,065	-	94,438	-	-100.0%	-	n/a
Small Business Loan	-	40,000	-	-	n/a	-	n/a
Stormwater Management	-	20,529	-	-	n/a	-	n/a
Facilities Replacement Fund	-	7,094	-	-	n/a	-	n/a
Total Uses	512,585	534,769	350,955	395,914	12.8%	407,796	3.0%
Planned addition to (appropriation of) fund balance	75,859	91,120	-	96,989	n/a	54,395	-43.9%
Ending Fund Balance	\$ 2,598,736	\$ 2,512,263	\$ 2,633,789	\$ 2,730,778	3.7%	\$ 2,785,173	2.0%

*Funding for this project moved from Public Works to Transportation and Mobility in FY20.

Greenspace Acquisition & Community Improvement Fund

Description:	The Greenspace Acquisition and Community Improvement Fund is used to account for the costs of acquiring undeveloped land and community development improvement projects. This fund was created in 1981 to reserve funds for greenspace acquisitions.
Funding Source:	Financing for these capital projects is generally provided by operating transfers from the General and other City Funds and from interest earnings.
Legal Basis:	This fund was created in 1981 to reserve funds for greenspace acquisition. In 2016, Commission approved the expenditures within this fund to include Community Improvement projects.
Fund Balance:	The reduction in fund balance is a result of the purchase of sensitive land. Fund balance includes amounts unspent but budgeted in prior years for ongoing long-term capital projects. Spending in this fund is assigned by management and approved by the City Commission as part of the City's Capital Project Plan.

	FY20 Adopted	FY20 Actual	FY21 Adopted	FY22 Proposed	% Change FY21 to FY22	FY23 Plan	% Change FY22 to FY23
Beginning Fund Balance	\$ 437,992	\$ 437,993	\$ 188,331	\$ 188,331	0.0%	\$ 188,331	0.0%
Sources of Funds:							
Miscellaneous:							
Interest on Investments	-	815	-	-	n/a	-	n/a
Total Sources	-	815	-	-	n/a	-	n/a
Uses of Funds:							
Cultural & Recreation:							
Future Land Acquisition	-	228,804	-	-	n/a	-	n/a
Emergency Caution Light Waldo	-	9,295	-	-	n/a	-	n/a
Natural Resource Management	-	9,927	-	-	n/a	-	n/a
Dignity Second Generation Property Apprais	-	2,450	-	-	n/a	-	n/a
Total Uses	-	250,477	-	-	n/a	-	n/a
Planned addition to (appropriation of) fund balance	-	(249,662)	-	-	n/a	-	n/a
Ending Fund Balance	\$ 437,992	\$ 188,331	\$ 188,331	\$ 188,331	0.0%	\$ 188,331	0.0%

FFGFC 2002 Capital Projects Fund

Description: The FFGFC 2002 Capital Projects Fund is used to account for the all the FFGFC 2002 Bond loan proceeds used for the construction of the Downtown Parking Garage and Fifth Avenue/Pleasant Street projects.

Funding Source: Financing is provided by the FFGFC 2002 Bonds and earnings from interest.

Legal Basis: The City Commission adopted Resolution No. 002436 on February 25, 2002.

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

Spending in this fund is assigned by management and approved by the City Commission as part of the City's Capital Project Plan.

	FY20 Adopted	FY20 Actual	FY21 Adopted	FY22 Proposed	% Change FY21 to FY22	FY23 Plan	% Change FY22 to FY23
Beginning Fund Balance	\$ 115,259	\$ 115,258	\$ 94,503	\$ 94,503	0.0%	\$ 94,503	0.0%
Sources of Funds:							
Miscellaneous:							
Interest on Investments	-	406	-	-	n/a	-	n/a
Total Sources	-	406	-	-	n/a	-	n/a
Uses of Funds:							
General Government:							
Elevator Replacement	-	21,162	-	-	n/a	-	n/a
Total Uses	-	21,162	-	-	n/a	-	n/a
Planned addition to (appropriation of) fund balance	-	(20,755)	-	-	n/a	-	n/a
Ending Fund Balance	\$ 115,259	\$ 94,503	\$ 94,503	\$ 94,503	0.0%	\$ 94,503	0.0%

FFGFC 2005 Capital Projects Fund

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

Funding Source: Financing is provided by the FFGFC 2005 Bonds and earnings from interest, and from transfers from the Federal Law Enforcement Contraband Fund (Fund 109).

Legal Basis: The City Commission adopted Resolution No. 040897 on January 24, 2004.

Fund Balance: The reduction of fund balance reflects the completion of projects previously budgeted.

Spending in this fund is assigned by management and approved by the City Commission as part of the City's Capital Project Plan.

	FY20 Adopted	FY20 Actual	FY21 Adopted	FY22 Proposed	% Change FY21 to FY22	FY23 Plan	% Change FY22 to FY23
Beginning Fund Balance	\$ 19,282	\$ 19,282	\$ 108,851	\$ 108,851	0.0%	\$ 108,851	0.0%
Sources of Funds:							
Miscellaneous:							
Interest on Investments	-	464	-	-	n/a	-	n/a
Transfer from:							
Misc Gifts & Grants	-	93,927	-	-	n/a	-	n/a
Total Sources	-	94,391	-	-	n/a	-	n/a
Uses of Funds:							
General Government:							
OLB Lobby Renovations	-	4,823	-	-	n/a	-	n/a
Total Uses	-	4,823	-	-	n/a	-	n/a
Planned addition to (appropriation of) fund balance	-	89,569	-	-	n/a	-	n/a
Ending Fund Balance	\$ 19,282	\$ 108,851	\$ 108,851	\$ 108,851	0.0%	\$ 108,851	0.0%

Capital Improvement Revenue Bond 2005

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

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

Legal Basis: The City Commission adopted Resolution No. 050532 on October 24, 2005.

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

Spending in this fund is assigned by management and approved by the City Commission as part of the City's Capital Project Plan.

		FY20 Adopted	FY20 Actual	FY21 Adopted	FY22 Proposed	% Change FY21 to FY22	FY23 Plan	% Change FY22 to FY23
Beginning Fund Balance	\$	442,664	\$ 442,664	\$ 207,038	\$ 207,038	0.0%	\$ 207,038	0.0%
Sources of Funds:								
Miscellaneous:								
Interest on Investments		-	1,062	-	-	n/a	-	n/a
Total Sources		-	1,062	-	-	n/a	-	n/a
Uses of Funds:								
General Government:								
City Hall Renovations		-	3,915	-	-	n/a	-	n/a
Elevators - OLB, TCA, TCB		-	8,720	-	-	n/a	-	n/a
OLB Lobby Renovations		-	25,177	-	-	n/a	-	n/a
Thomas Center B Improvements		-	7,226	-	-	n/a	-	n/a
T.B. McPherson Recreation Center		-	53,300	-	-	n/a	-	n/a
Public Safety:								
Fire Station No 8		-	567	-	-	n/a	-	n/a
Senior Recreation Center Painting		-	36,349	-	-	n/a	-	n/a
Economic Environment:								
Economic Development Projects		-	152	-	-	n/a	-	n/a
SEGRI		-	13,286	-	-	n/a	-	n/a
Cultural & Recreation:								
Depot Park - Recreation Project		-	6,548	-	-	n/a	-	n/a
Reserve Park - Design, Construction		-	81,448	-	-	n/a	-	n/a
Total Uses		-	236,688	-	-	n/a	-	n/a
Planned addition to (appropriation of) fund balance		-	(235,626)	-	-	n/a	-	n/a
Ending Fund Balance	\$	442,664	\$ 207,038	\$ 207,038	\$ 207,038	0.0%	\$ 207,038	0.0%

Kennedy Homes Acquisition/Demolition Fund

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

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

Legal Basis: The City Commission approved this project during the March 27, 2006 meeting upon the adoption of Resolution No. 051093. In September 2006, City Commission adopted Resolution No. 060481 to acquire and take ownership of the Kennedy Homes property.

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

Spending in this fund is assigned by management and approved by the City Commission as part of the City's Capital Project Plan.

	FY20 Adopted	FY20 Actual	FY21 Adopted	FY22 Proposed	% Change FY21 to FY22	FY23 Plan	% Change FY22 to FY23
Beginning Fund Balance	\$ 65,708	\$ 65,708	\$ 65,708	\$ 65,708	0.0%	\$ 65,708	0.0%
Sources of Funds:							
Miscellaneous:	-	-	-	-	n/a	-	n/a
Total Sources	-	-	-	-	n/a	-	n/a
Uses of Funds:							
Economic Environment:	-	-	-	-	n/a	-	n/a
Total Uses	-	-	-	-	n/a	-	n/a
Planned addition to (appropriation of) fund balance	-	-	-	-	n/a	-	n/a
Ending Fund Balance	\$ 65,708	\$ 65,708	\$ 65,708	\$ 65,708	0.0%	\$ 65,708	0.0%

Campus Development Agreement

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

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

Legal Basis: The City Commission adopted Resolution No. 060100 in July 2006 to approve this agreement which is in accordance to the University Comprehensive Master Plan process in FLA. STAT. § 1013.30.

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

Spending is restricted based on agreed projects in accordance to the University Comprehensive Master Plan. The agreement imposes no restrictions on the use of interest earnings.

	FY20 Adopted	FY20 Actual	FY21 Adopted	FY22 Proposed	% Change FY21 to FY22	FY23 Plan	% Change FY22 to FY23
Beginning Fund Balance	\$ 1,558,927	\$ 1,558,927	\$ 1,450,051	\$ 1,450,051	0.0%	\$ 1,450,051	0.0%
Sources of Funds:							
Miscellaneous:							
Interest on Investments	-	7,015	-	-	n/a	-	n/a
Total Sources	-	7,015	-	-	n/a	-	n/a
Uses of Funds:							
Transportation:							
Sidewalk Construction	-	452	-	-	n/a	-	n/a
Archer Rd/Gale Lemerand Dr	-	115,439	-	-	n/a	-	n/a
Total Uses	-	115,891	-	-	n/a	-	n/a
Planned addition to (appropriation of) fund balance	-	(108,876)	-	-	n/a	-	n/a
Ending Fund Balance	\$ 1,558,927	\$ 1,450,051	\$ 1,450,051	\$ 1,450,051	0.0%	\$ 1,450,051	0.0%

Energy Conservation Capital Projects Fund

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

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

Legal Basis: The City Commission adopted Resolution No. 080995 on July 2, 2009.

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

Spending in this fund is assigned by management and approved by the City Commission as part of the City's Capital Project Plan.

	FY20 Adopted	FY20 Actual	FY21 Adopted	FY22 Proposed	% Change FY21 to FY22	FY23 Plan	% Change FY22 to FY23
Beginning Fund Balance	\$ 15,312	\$ 15,313	\$ 15,379	\$ 15,379	0.0%	\$ 15,379	0.0%
Sources of Funds:							
Miscellaneous:							
Interest on Investments	-	66	-	-	n/a	-	n/a
Total Sources	-	66	-	-	n/a	-	n/a
Uses of Funds:							
General Government:							
	-	-	-	-	n/a	-	n/a
Total Uses	-	-	-	-	n/a	-	n/a
Planned addition to (appropriation of) fund balance	-	66	-	-	n/a	-	n/a
Ending Fund Balance	\$ 15,312	\$ 15,379	\$ 15,379	\$ 15,379	0.0%	\$ 15,379	0.0%

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

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

Funding Source: Financing is provided by the additional 5 cents local option gas tax.

Legal Basis: This tax is authorized by FLA. STAT. § 336.025. An interlocal agreement between Alachua County and the City of Gainesville allocates 40.80% of the proceeds to the City.

Fund Balance: Spending in this fund is restricted to capital projects involving roadway construction including resurfacing, construction, improvements and transportation.

	FY20 Adopted	FY20 Actual	FY21 Adopted	FY22 Proposed	% Change FY21 to FY22	FY23 Plan	% Change FY22 to FY23
Beginning Fund Balance	\$ 775,050	\$ 775,050	\$ 3,313,945	\$ 3,313,945	0.0%	\$ 4,212,705	27.1%
Sources of Funds:							
Taxes:							
LOGT - Additional 5 Cent	1,900,000	2,188,075	1,900,860	2,241,776	17.9%	2,286,612	2.0%
Charges for Services:							
Property Rental	-	10,800	-	-	n/a	-	n/a
Miscellaneous:							
Interest on Investments	-	13,472	-	-	n/a	-	n/a
Transfer from:							
General Fund	-	2,185,000	-	-	n/a	-	n/a
Use of Fund balance	-	-	61,200	-	-	-	-
Total Sources	1,900,000	4,397,347	1,962,060	2,241,776	14.3%	2,286,612	2.0%
Uses of Funds:							
Transportation:							
SW 62nd Blvd Reconstruction	-	69,168	-	-	n/a	-	n/a
SW 16th Terrace Resurfacing	-	72,134	-	-	n/a	-	n/a
Depot Avenue	-	14,890	-	-	n/a	-	n/a
NW 8th Avenue Resurfacing	-	1,600	-	-	n/a	-	n/a
NE 9th St Reconstruction	164,000	-	-	-	n/a	-	n/a
NW 2nd Street Reconstruction	338,000	-	-	-	n/a	-	n/a
NE 31 Ave Reconstruction	375,000	-	-	-	n/a	-	n/a
N Main St Reconstruction	930,000	-	-	-	n/a	-	n/a
NE 7th St Reconstruction	525,000	-	-	-	n/a	-	n/a
SE 2nd Ave Reconstruction	39,000	-	-	-	n/a	-	n/a
LOGT due to County	131,143	102,221	364,780	131,143	-64.0%	131,143	0.0%
Transfer to:							
General Fund	-	-	-	304,736	n/a	304,736	0.0%
CIRN 2016B	529,620	526,320	526,840	527,120	0.1%	527,160	0.0%
CIRN 2016A	382,119	382,119	380,440	380,017	-0.1%	380,819	0.2%
Regional Transit System	690,000	690,000	690,000	-	-100.0%	-	n/a
Total Uses	4,103,882	1,858,452	1,962,060	1,343,016	-31.6%	1,343,858	0.1%
Planned addition to (appropriation of) fund balance	(2,203,882)	2,538,895	-	898,760	n/a	942,753	4.9%
Ending Fund Balance	\$ (1,428,832)	\$ 3,313,945	\$ 3,313,945	\$ 4,212,705	27.1%	\$ 5,155,459	22.4%

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

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

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

Legal Basis: The City Commission adopted Resolution No. 080995 on July 2, 2009.

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

Spending in this fund is restricted to capital projects involving roadway construction including resurfacing, construction, and improvements.

	FY20 Adopted	FY20 Actual	FY21 Adopted	FY22 Proposed	% Change FY21 to FY22	FY23 Plan	% Change FY22 to FY23
Beginning Fund Balance	\$ 625,964	\$ 625,964	\$ 605,263	\$ 605,263	0.0%	\$ 605,263	0.0%
Sources of Funds:							
Miscellaneous:							
Interest on Investments	-	2,600	-	-	n/a	-	n/a
Total Sources	-	2,600	-	-	n/a	-	n/a
Uses of Funds:							
Transfer to:							
CIRN 2016B	-	23,302	-	-	n/a	-	n/a
Total Uses	-	23,302	-	-	n/a	-	n/a
Planned addition to (appropriation of) fund balance	-	(20,702)	-	-	n/a	-	n/a
Ending Fund Balance	\$ 625,964	\$ 605,263	\$ 605,263	\$ 605,263	0.0%	\$ 605,263	0.0%

Wild Spaces Public Places (WSPP) Land Acquisition

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

Funding Source: The WSPP 1/2 cent sales tax was collected from January 1, 2009 to December 12, 2010.

Legal Basis: The City Commission approved these projects during the July 14, 2008 meeting upon the adoption of Resolution No. 080128.

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

WSPP fund are restricted to fund purchases of conservation properties and other sensitive properties.

	FY20 Adopted	FY20 Actual	FY21 Adopted	FY22 Proposed	% Change FY21 to FY22	FY23 Plan	% Change FY22 to FY23
Beginning Fund Balance	\$ 209,843	\$ 209,842	\$ 207,800	\$ 207,800	0.0%	\$ 207,800	0.0%
Sources of Funds:							
Miscellaneous:							
Interest on Investments	-	892	-	-	n/a	-	n/a
Total Sources	-	892	-	-	n/a	-	n/a
Uses of Funds:							
Cultural & Recreation:							
Crawford-Smith Property	-	2,934	-	-	n/a	-	n/a
Total Uses	-	2,934	-	-	n/a	-	n/a
Planned addition to (appropriation of) fund balance	-	(2,042)	-	-	n/a	-	n/a
Ending Fund Balance	\$ 209,843	\$ 207,800	\$ 207,800	\$ 207,800	0.0%	\$ 207,800	0.0%

Senior Recreation Center Capital Projects Fund

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

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

Legal Basis: The City Commission approved these projects during the July 14, 2008 meeting upon the adoption of Resolution No. 080128.

Fund Balance: There are no significant changes in fund balance. Fund balance includes amounts unspent but budgeted in prior years for ongoing long-term capital projects.
Funds are restricted based on laws and regulations.

	FY20 Adopted	FY20 Actual	FY21 Adopted	FY22 Proposed	% Change FY21 to FY22	FY23 Plan	% Change FY22 to FY23
Beginning Fund Balance	\$ 23,766	\$ 23,766	\$ 23,869	\$ 23,869	0.0%	\$ 23,869	0.0%
Sources of Funds:							
Miscellaneous:							
Interest on Investments	-	103	-	-	n/a	-	n/a
Total Sources	-	103	-	-	n/a	-	n/a
Uses of Funds:							
Cultural & Recreation:							
	-	-	-	-	n/a	-	n/a
Total Uses	-	-	-	-	n/a	-	n/a
Planned addition to (appropriation of) fund balance	-	103	-	-	n/a	-	n/a
Ending Fund Balance	\$ 23,766	\$ 23,869	\$ 23,869	\$ 23,869	0.0%	\$ 23,869	0.0%

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

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

Funding Source: Financing is provided by the proceeds from the CIRB of 2010.

Legal Basis: The City Commission adopted Resolution No. 091049 on June 3, 2010.

Fund Balance: The reduction of fund balance reflects the completion of projects previously budgeted. Fund balance includes amounts unspent but budgeted in prior years for ongoing long-term capital projects.
Spending in this fund is assigned by management and approved by the City Commission as part of the City's Capital Project Plan.

	FY20 Adopted	FY20 Actual	FY21 Adopted	FY22 Proposed	% Change FY21 to FY22	FY23 Plan	% Change FY22 to FY23
Beginning Fund Balance	\$ 622,893	\$ 622,893	\$ 503,528	\$ 503,528	0.0%	\$ 503,528	0.0%
Sources of Funds:							
Miscellaneous:							
Interest on Investments	-	2,162	-	-	n/a	-	n/a
Total Sources	-	2,162	-	-	n/a	-	n/a
Uses of Funds:							
General Government:							
City Hall Renovations	-	10,585	-	-	n/a	-	n/a
Human Services:							
One-Stop Homeless Assistance Center	-	110,942	-	-	n/a	-	n/a
Total Uses	-	121,527	-	-	n/a	-	n/a
Planned addition to (appropriation of) fund balance	-	(119,364)	-	-	n/a	-	n/a
Ending Fund Balance	\$ 622,893	\$ 503,528	\$ 503,528	\$ 503,528	0.0%	\$ 503,528	0.0%

Facilities Maintenance Recurring Fund

Description: The scheduled retirement of the OPEB 2005 Bond provided recurring funds to establish and support capital projects funds to be used for ongoing facilities maintenance, replacement of equipment (such as radios, computers, laptops) and resurfacing of residential roads. This fund will be used for capital maintenance of the City's buildings.

Funding Source: Financing is provided by a recurring transfer from the General Fund.

Legal Basis: Spending in this fund is assigned by management and approved by the City Commission as part of the City's Capital Project Plan.

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

	FY20 Adopted	FY20 Actual	FY21 Adopted	FY22 Proposed	% Change FY21 to FY22	FY23 Plan	% Change FY22 to FY23
Beginning Fund Balance	\$ 1,142,457	\$ 1,142,457	\$ 1,079,559	\$ 1,079,559	0.0%	\$ 1,079,559	0.0%
Sources of Funds:							
Miscellaneous:							
Interest on Investments	-	5,572	-	-	n/a	-	n/a
Transfer from:							
General Fund	562,500	572,500	509,500	137,500	-73.0%	-	-100.0%
General Capital Projects Fund	-	7,094	-	-	n/a	-	n/a
FL Building Codes Enforce Fund	-	10,000	-	-	n/a	-	n/a
Total Sources	562,500	595,166	509,500	137,500	-73.0%	-	-100.0%
Uses of Funds:							
General Government:							
Facilities Maintenance	50,000	97,662	100,000	-	-100.0%	-	n/a
HVAC, Roof, Plumbing, Electric	-	-	100,000	-	-100.0%	-	n/a
T.B. McPherson Rec Center repairs	-	-	34,500	137,500	298.6%	-	-100.0%
PW Office roof repair & HVAC	230,000	118,966	-	-	n/a	-	n/a
Public Safety:							
GFR Station Repairs & Maintenance	-	75,017	-	-	n/a	-	n/a
GFR Station Facility Maintenance & Landscap	-	36,517	45,000	-	-100.0%	-	n/a
GFR Station Kitchen Equipment Replacemen	-	2,598	-	-	n/a	-	n/a
Transportation:							
Parking Garage Maintenance/Repair	-	31,224	-	-	n/a	-	n/a
MOB Parking Garage Stair Railings	50,000	28,392	-	-	n/a	-	n/a
MOB Parking Garage Pavement Markings	-	-	20,000	-	-100.0%	-	n/a
RTS Bus Stop Enhancement Program	-	-	100,000	-	-100.0%	-	n/a
Cultural & Recreation:							
PRCA Forest Park - Drainage Improvement	-	-	12,500	-	-100.0%	-	n/a
PRCA Forest Park - Turf	-	-	12,500	-	-100.0%	-	n/a
PRCA NE Pool Slide Pump	-	-	30,000	-	-100.0%	-	n/a
Thomas Center repairs	64,000	-	-	-	n/a	-	n/a
PRCA Forest Park- Bollard Replacement	-	-	5,000	-	-100.0%	-	n/a
PRCA Mickle Pool PVC Liner	118,500	-	-	-	n/a	-	n/a
W/S Park & Pool Repairs & Improvement	-	18,213	-	-	n/a	-	n/a
Park Maintenance & Repairs	50,000	42,476	50,000	-	-100.0%	-	n/a
Transfer to:							
CIRN 2020	-	207,000	-	-	n/a	-	n/a
Total Uses	562,500	658,064	509,500	137,500	-73.0%	-	-100.0%
Planned addition to (appropriation of) fund balance	-	(62,898)	-	-	n/a	-	n/a
Ending Fund Balance	\$ 1,142,457	\$ 1,079,559	\$ 1,079,559	\$ 1,079,559	0.0%	\$ 1,079,559	0.0%

Equipment Replacement Fund

Description: The scheduled retirement of the OPEB 2005 Bond provided recurring funds to establish and support capital projects funds to be used for ongoing facilities maintenance, replacement of equipment (such as radios, computers, laptops) and resurfacing of residential roads. This fund will be used for equipment replacement.

Funding Source: Financing is provided by a recurring transfer from the General Fund.

Legal Basis: Spending in this fund is assigned by management and approved by the City Commission as part of the City's Capital Project Plan.

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

	FY20 Adopted	FY20 Actual	FY21 Adopted	FY22 Proposed	% Change FY21 to FY22	FY23 Plan	% Change FY22 to FY23
Beginning Fund Balance	\$ 294,535	\$ 294,535	\$ 761,580	\$ 761,580	0.0%	\$ 761,580	0.0%
Sources of Funds:							
Miscellaneous:							
Interest on Investments	-	3,430	-	-	n/a	-	n/a
Transfer from:							
General Fund	977,500	977,500	962,500	-	-100.0%	-	n/a
Total Sources	977,500	980,930	962,500	-	-100.0%	-	n/a
Uses of Funds:							
General Government:							
COM Broadcast Replacement	29,200	25,395	150,500	-	-100.0%	-	n/a
IT SharePoint Migration	11,500	-	-	-	n/a	-	n/a
IT City Website Update	97,000	-	57,200	-	-100.0%	-	n/a
PC/Equipment Replacement	150,000	166,502	110,000	-	-100.0%	-	n/a
GPD HQ Generator Distribution	-	112,270	-	-	n/a	-	n/a
Public Safety:							
Vehicle Video Cameras	28,000	-	101,800	-	-100.0%	-	n/a
Replace GFR Eqpt on Apparatus	-	703	175,000	-	-100.0%	-	n/a
GPD Smart Phones	28,000	-	28,000	-	-100.0%	-	n/a
GPD Body Worn Cameras	110,000	-	110,000	-	-100.0%	-	n/a
GFR Furnishings & Fixtures	-	-	40,000	-	-100.0%	-	n/a
GFR Mobile Breathing Air System	16,000	15,580	16,000	-	-100.0%	-	n/a
GFR Computer Replacement	25,000	23,430	25,000	-	-100.0%	-	n/a
GFR EMS & Hazmat MRUs, Trailers	45,000	27,105	-	-	n/a	-	n/a
GFR Equipment Replacement	-	-	25,000	-	-100.0%	-	n/a
Drug Task Force Building	15,000	-	-	-	n/a	-	n/a
Internal Affairs Building	10,000	-	-	-	n/a	-	n/a
GPD Walker Admin Building HVAC	362,800	-	-	-	n/a	-	n/a
Transportation:							
PW Loader Grapple	-	-	15,000	-	-100.0%	-	n/a
Cultural & Recreation:							
Replace Diving Boards at City Pools	-	3,924	4,000	-	-100.0%	-	n/a
MLK Improvements	-	10,565	-	-	n/a	-	n/a
Playground Equipment	50,000	41,555	105,000	-	-100.0%	-	n/a
Kiwanis Park Playground Replacement	-	27,856	-	-	n/a	-	n/a
Transfer to:							
General Fund	-	59,000	-	-	n/a	-	n/a
Total Uses	977,500	513,885	962,500	-	-100.0%	-	n/a
Planned addition to (appropriation of) fund balance	-	467,045	-	-	n/a	-	n/a
Ending Fund Balance	\$ 294,535	\$ 761,580	\$ 761,580	\$ 761,580	0.0%	\$ 761,580	0.0%

Roadway Resurfacing Program Fund

Description: The scheduled retirement of the OPEB 2005 Bond provided recurring funds to establish and support capital projects funds to be used for ongoing facilities maintenance, replacement of equipment (such as radios, computers, laptops) and resurfacing of residential roads. This fund will be used for resurfacing of residential roads.

Funding Source: Financing is provided by a recurring transfer from the General Fund and Solid Waste Fund.

Legal Basis: Spending in this fund is assigned by management and approved by the City Commission as part of the City's Capital Project Plan.

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

	FY20 Adopted	FY20 Actual	FY21 Adopted	FY22 Proposed	% Change FY21 to FY22	FY23 Plan	% Change FY22 to FY23
Beginning Fund Balance	\$ 1,123,163	\$ 1,123,164	\$ 1,585,355	\$ 1,585,355	0.0%	\$ 1,657,424	4.5%
Sources of Funds:							
Miscellaneous:							
Interest on Investments	-	7,178	-	-	n/a	-	n/a
Transfer from:							
General Fund	642,554	642,554	642,554	642,554	0.0%	642,554	0.0%
Solid Waste Collection	1,429,515	1,429,515	1,429,515	1,429,515	0.0%	1,429,515	0.0%
Use of Fund Balance	-	-	243,954	-	-100.0%	-	n/a
Total Sources	2,072,069	2,079,247	2,316,023	2,072,069	-10.5%	2,072,069	0.0%
Uses of Funds:							
Transportation:							
Road Resurfacing Program	2,200,700	719,279	2,302,350	1,966,583	-14.6%	1,971,673	0.3%
Road Resurfacing Projects	-	883,301	-	-	n/a	-	n/a
Transfer to:							
S2003A Debt Service	-	-	-	13,282	n/a	14,188	6.8%
Pension Obligation Bond 2021	14,477	14,477	13,673	20,135	47.3%	22,732	12.9%
Total Uses	2,215,177	1,617,057	2,316,023	2,000,000	-13.6%	2,008,593	0.4%
Planned addition to (appropriation of) fund balance	(143,108)	462,191	-	72,069	n/a	63,476	-11.9%
Ending Fund Balance	\$ 980,055	\$ 1,585,355	\$ 1,585,355	\$ 1,657,424	4.5%	\$ 1,720,900	3.8%

CIRB 2014 Capital Projects

Description: The CIRB 2014 Capital Projects Fund is used to account for the costs associated with various capital projects.

Funding Source: Financing is provided by the proceeds from the FY 2014 Capital Improvement Revenue Bond.

Legal Basis: Spending in this fund is assigned by management and approved by the City Commission as part of the City's Capital Project Plan.

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

	FY20 Adopted	FY20 Actual	FY21 Adopted	FY22 Proposed	% Change FY21 to FY22	FY23 Plan	% Change FY22 to FY23
Beginning Fund Balance	\$ 731,844	\$ 731,844	\$ 689,382	\$ 689,382	0.0%	\$ 689,382	0.0%
Sources of Funds:							
Miscellaneous:							
Interest on Investments	-	2,982	-	-	n/a	-	n/a
Total Sources	-	2,982	-	-	n/a	-	n/a
Uses of Funds:							
Public Safety:							
GFR Station Alert System	-	1,316	-	-	n/a	-	n/a
Transportation:							
Roundabout @ S Main & Depot Ave	-	21,738	-	-	n/a	-	n/a
Cultural & Recreation:							
Depot Park Improvements	-	20,357	-	-	n/a	-	n/a
Hogtown Creek Headwaters Park, Phase II	-	2,032	-	-	n/a	-	n/a
Total Uses	-	45,443	-	-	n/a	-	n/a
Planned addition to (appropriation of) fund balance	-	(42,461)	-	-	n/a	-	n/a
Ending Fund Balance	\$ 731,844	\$ 689,382	\$ 689,382	\$ 689,382	0.0%	\$ 689,382	0.0%

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

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

Funding Source: The Capital Improvement Revenue Note Series 2016B proceeds will provide funds for the capital projects.

Legal Basis: The City Commission approved this project funding during the April 4, 2016 meeting upon adoption of Resolution No. 150852.

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

Spending in this fund is assigned by management and approved by the City Commission as part of the City's Capital Project Plan.

	FY20 Adopted	FY20 Actual	FY21 Adopted	FY22 Proposed	% Change FY21 to FY22	FY23 Plan	% Change FY22 to FY23
Beginning Fund Balance	\$ 4,419,083	\$ 4,419,084	\$ 3,057,769	\$ 3,057,769	0.0%	\$ 3,057,769	0.0%
Sources of Funds:							
Miscellaneous:							
Interest on Investments	-	13,017	-	-	n/a	-	n/a
Transfer from:							
CIRN 2016B	-	23,302	-	-	n/a	-	n/a
SMU Capital Project Fund	-	255,171	-	-	n/a	-	n/a
Use of Fund Balance	-	-	-	99,890	n/a	102,424	2.5%
Total Sources	-	291,490	-	99,890	n/a	102,424	2.5%
Uses of Funds:							
Transportation:							
SE 4th St	-	1,652,805	-	99,890	n/a	102,424	2.5%
Total Uses	-	1,652,805	-	99,890	n/a	102,424	2.5%
Planned addition to (appropriation of) fund balance	-	(1,361,315)	-	-	n/a	-	n/a
Ending Fund Balance	\$ 4,419,083	\$ 3,057,769	\$ 3,057,769	\$ 3,057,769	0.0%	\$ 3,057,769	0.0%

Capital Improvement Revenue Bond 2017 Capital Projects Fund

Description: The Capital Improvement Revenue Bond of 2017 Capital Projects Fund is used to account for the costs associated with various capital projects.

Funding Source: The Capital Improvement Revenue Note Series 2017 proceeds will provide funds for the capital projects.

Legal Basis: The City Commission adopted Resolution No. 170477 on November 2, 2017.

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

Spending in this fund is assigned by management and approved by the City Commission as part of the City's Capital Project Plan.

	FY20 Adopted	FY20 Actual	FY21 Adopted	FY22 Proposed	% Change FY21 to FY22	FY23 Plan	% Change FY22 to FY23
Beginning Fund Balance	\$ 254,419	\$ 254,419	\$ 224,279	\$ 224,279	0.0%	\$ 224,279	0.0%
Sources of Funds:							
Miscellaneous:							
Interest on Investments	-	965	-	-	n/a	-	n/a
Total Sources	-	965	-	-	n/a	-	n/a
Uses of Funds:							
Public Safety:							
GFR Fire Station No 1	-	31,105	-	-	n/a	-	n/a
Total Uses	-	31,105	-	-	n/a	-	n/a
Planned addition to (appropriation of) fund balance	-	(30,141)	-	-	n/a	-	n/a
Ending Fund Balance	\$ 254,419	\$ 224,279	\$ 224,279	\$ 224,279	0.0%	\$ 224,279	0.0%

Wild Spaces Public Places (WSPP) Sales Tax Fund

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

Funding Source: The WSPP 1/2 cent sales tax will be collected from January 1, 2017 to December 31, 2024.

Legal Basis: The Voter Referendum on the Wild Spaces Public Places passed on November 8, 2016 and the collection of the ½ cent sales tax began on January 1, 2017. The Wild Spaces Public Places ½ cent sales tax collection began January 1, 2017.

Fund Balance: Fund balance includes amounts unspent but budgeted in prior years for ongoing long-term capital projects. Revenue is recognized when it is received and is not budgeted.

WSPP fund are restricted to fund recreation capital projects and the operational costs of new programs created by the WSPP 1/2

	FY20 Adopted	FY20 Actual	FY21 Adopted	FY22 Proposed	% Change FY21 to FY22	FY23 Plan	% Change FY22 to FY23
Beginning Fund Balance	\$ 11,690,976	\$ 11,690,976	\$ 12,174,913	\$ 18,158,832	49.1%	\$ 18,373,537	1.2%
Sources of Funds:							
Taxes:							
Wild Spaces Public Places tax	-	7,405,644	6,500,000	8,000,000	23.1%	8,100,000	1.3%
Miscellaneous:							
Interest on Investments	-	55,132	-	-	n/a	-	n/a
Transfer from:							
Misc. Special Revenue	-	4,962	-	-	n/a	-	n/a
5th Avenue TIF	-	85,038	-	-	n/a	-	n/a
Total Sources	-	7,550,776	6,500,000	8,000,000	23.1%	8,100,000	1.3%
Uses of Funds:							
Cultural & Recreation:							
WSPP T. B. McPherson	-	180,419	-	-	n/a	-	n/a
WSPP San Felasco Park	-	28,915	-	-	n/a	-	n/a
WSPP Nature Park Improvements	-	12,245	-	-	n/a	-	n/a
WSPP Transfers from other funds	-	90,000	-	-	n/a	-	n/a
WSPP Contingency 2017-2025	-	748,037	-	500,000	n/a	865,000	73.0%
WSPP Project Management	436,660	514,407	516,082	935,295	81.2%	1,033,568	10.5%
WSPP Clarence Kelly Center	-	107,097	-	-	n/a	-	n/a
WSPP Citywide Park Design & Trail	-	17	-	-	n/a	-	n/a
WSPP Citywide Signage	-	2,271	-	-	n/a	-	n/a
WSPP Kiwanis Girl Scout Park	-	972,502	-	-	n/a	-	n/a
WSPP Ironwood Golf Course Improvement	-	-	-	100,000	n/a	-	-100.0%
WSPP Forest Park	-	-	-	1,900,000	n/a	-	-100.0%
WSPP Donations from Outside Organizations	-	(9,000)	-	-	n/a	-	n/a
WSPP Reserve Park	-	217,528	-	-	n/a	-	n/a
WSPP Core Study	-	5,029	-	-	n/a	-	n/a
WSPP Green Acres	-	17	-	-	n/a	-	n/a
WSPP Morningside	-	32,106	-	-	n/a	-	n/a
WSPP Springtree Park	-	206,179	-	-	n/a	-	n/a
WSPP Lincoln Yard Trail	-	5,502	-	-	n/a	-	n/a
WSPP Tom Petty Park Improvements	-	19,588	-	-	n/a	350,000	n/a
Thelma A Boltin Center Improvement	-	-	-	2,250,000	n/a	-	-100.0%
A R Massey Westside Park Master Plan	-	5,166	-	-	n/a	-	n/a
WSPP City Pools	-	201,172	-	-	n/a	-	n/a
WSPP Boulware Springs	-	-	-	-	n/a	700,000	n/a
WSPP Fred Cone Park	-	102,071	-	-	n/a	-	n/a
WSPP A Quinn Jones Museum	-	182,940	-	-	n/a	-	n/a
WSPP Cultural Center/Festival & Arts Park	-	-	-	-	n/a	2,425,000	n/a
WSPP JJ Finley Neighborhood Park	-	12,305	-	-	n/a	-	n/a
WSPP Hogtown Creek Headwaters Park	-	84,395	-	-	n/a	-	n/a
WSPP Albert Ray Massey Westside Park	-	252,617	-	1,250,000	n/a	-	-100.0%
WSPP Northside Park	-	2,094,155	-	-	n/a	-	n/a
WSPP Depot Park	-	402,378	-	-	n/a	-	n/a
WSPP Hippodrome	-	196,970	-	-	n/a	-	n/a
WSPP Lincoln Park	-	100,459	-	-	n/a	-	n/a

Continued on next page

Wild Spaces Public Places (WSPP) Sales Tax Fund

	FY20 Adopted	FY20 Actual	FY21 Adopted	FY22 Proposed	% Change FY21 to FY22	FY23 Plan	% Change FY22 to FY23
Uses of Funds (continued)							
Cultural & Recreation:							
WSPP NE 31st Ave Park	-	110,688	-	-	n/a	-	n/a
WSPP Trailheads & Bike Trails	-	358	-	850,000	n/a	-	-100.0%
Park and Field Lighting Improvement	-	-	-	-	n/a	1,265,000	n/a
City Pool Locker Room Renovations	1,000,000	-	-	-	n/a	-	n/a
Rosa B. Williams Center Parking Lot	100,000	-	-	-	n/a	-	n/a
Woodland Park Improvements	400,000	-	-	-	n/a	-	n/a
WSPP ADA Access	-	134,374	-	-	n/a	-	n/a
WSPP Operating Set Aside	-	28,551	-	-	n/a	-	n/a
Transfer to:							
Wild Spaces Joint (359)	-	25,381	-	-	n/a	-	n/a
Total Uses	1,936,660	7,066,839	516,082	7,785,295	1408.5%	6,638,568	-14.7%
Planned addition to (appropriation of) fund balance	(1,936,660)	483,937	5,983,918	214,705	-96.4%	1,461,432	580.7%
Ending Fund Balance	\$ 9,754,317	\$ 12,174,913	\$ 18,158,832	\$ 18,373,537	1.2%	\$ 19,834,969	8.0%

Wild Spaces Public Places Joint Projects w/County Fund

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

Funding Source: The WSPP 1/2 cent sales tax will be collected from January 1, 2017 to December 31, 2024.

Legal Basis: The Voter Referendum on the Wild Spaces Public Places passed on November 8, 2016 and the collection of the 1/2 cent sales tax began on January 1, 2017. The Wild Spaces Public Places 1/2 cent sales tax collection began January 1, 2017. The City Commission with joint efforts with the County must approve each project.

Fund Balance: Fund balance includes amounts unspent but budgeted in prior years for ongoing long-term capital projects. Revenue is recognized when it is received and is not budgeted.

WSPP fund are restricted to fund recreation capital projects and the operational costs of new programs created by the WSPP 1/2 sales tax.

	FY20 Adopted	FY20 Actual	FY21 Adopted	FY22 Proposed	% Change FY21 to FY22	FY23 Plan	% Change FY22 to FY23
Beginning Fund Balance	\$ 2,277,280	\$ 2,277,281	\$ 2,098,553	\$ 2,098,553	0.0%	\$ 2,098,553	0.0%
Sources of Funds:							
Miscellaneous:							
Interest on Investments	-	9,091	-	-	n/a	-	n/a
Transfer from:							
Wild Spaces Public Places	-	25,381	-	-	n/a	-	n/a
Total Sources	-	34,472	-	-	n/a	-	n/a
Uses of Funds:							
Cultural & Recreation:							
WSPP Sweetwater Recreation Trail	-	62,819	-	-	n/a	-	n/a
WSPP Prairie Tower Interlocal Grant	-	-	-	-	n/a	-	n/a
WSPP Hartman House @ Hogtown Creek	-	150,381	-	-	n/a	-	n/a
Sweetwater Recreational Trail	1,075,000	-	-	-	n/a	-	n/a
Total Uses	1,075,000	213,200	-	-	n/a	-	n/a
Planned addition to (appropriation of) fund balance	(1,075,000)	(178,728)	-	-	n/a	-	n/a
Ending Fund Balance	\$ 1,202,280	\$ 2,098,553	\$ 2,098,553	\$ 2,098,553	0.0%	\$ 2,098,553	0.0%

Capital Improvement Revenue Note, Series 2019

Description: The Capital Improvement Revenue Note, Series 2019 Capital Projects Fund is used to account for the costs associated with various capital projects.

Funding Source: Financing is provided by the proceeds from the CIRN, Series 2009.

Legal Basis: The City Commission adopted Resolution No. 190424 on October 3, 2019.

Fund Balance: *Funding was approved during FY19; however, the revenue note was issued in FY20.

Spending in this fund is assigned by management and approved by the City Commission as part of the City's Capital Project Plan.

	FY20 Adopted	FY20 Actual	FY21 Adopted	FY22 Proposed	% Change FY21 to FY22	FY23 Plan	% Change FY22 to FY23
Beginning Fund Balance	\$ -	\$ -	\$ 5,923,846	\$ 5,923,846	0.0%	\$ 5,923,846	0.0%
Sources of Funds:							
Miscellaneous:							
Interest on Investments	-	21,633	-	-	n/a	-	n/a
Transfer from:							
General Fund	-	87,220	-	-	n/a	-	n/a
Facilities Maintenance Fund	-	207,000	-	-	n/a	-	n/a
CIRN 2020*	-	8,500,000	-	-	n/a	-	n/a
Total Sources	-	8,815,853	-	-	n/a	-	n/a
Uses of Funds:							
General Government:							
City Hall Roof Replacement	606,000	-	-	-	n/a	-	n/a
Dept-wide Radio Replacement	1,150,000	274,057	-	-	n/a	-	n/a
Capital Projects	1,270,990	-	-	-	n/a	-	n/a
Public Safety:							
Ada Compliance Projects	731,000	-	-	-	n/a	-	n/a
GPD Body Worn Camera Initiative	1,000,000	-	-	-	n/a	-	n/a
GFR Station No 9	1,500,000	-	-	-	n/a	-	n/a
GFR Ladder Truck	1,206,000	1,133,668	-	-	n/a	-	n/a
GFR Equipment Replacement	-	146,769	-	-	n/a	-	n/a
Transportation:							
LED Streetlight SMART Lighting Upgrade	1,200,000	-	-	-	n/a	-	n/a
Transfer to:							
General Fund	-	1,220,990	-	-	n/a	-	n/a
General Capital Projects	-	20,529	-	-	n/a	-	n/a
Stormwater Management	-	95,995	-	-	n/a	-	n/a
Total Uses	8,663,990	2,892,007	-	-	n/a	-	n/a
Planned addition to (appropriation of) fund balance	(8,663,990) †	5,923,846	-	-	n/a	-	n/a
Ending Fund Balance	\$(8,663,990)	\$ 5,923,846	\$ 5,923,846	\$ 5,923,846	0.0%	\$ 5,923,846	0.0%

Technology Capital Improvement Fund

Description: The Technology Capital Improvement Fund will be used to account for the costs associated with various capital projects.

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

Legal Basis: Spending in this fund is assigned by management and approved by the City Commission as part of the City's Capital Project Plan.

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

	FY20 Adopted	FY20 Actual	FY21 Adopted	FY22 Proposed	% Change FY21 to FY22	FY23 Plan	% Change FY22 to FY23
Beginning Fund Balance	\$ 3,122,070	\$ 8,444,837	\$ 8,114,623	\$ 8,114,623	0.0%	\$ 8,329,623	2.6%
Sources of Funds:							
Miscellaneous:							
Interest on Investments	-	13,833	-	-	n/a	-	n/a
Transfer from:							
General Fund	73,510	1,413,649	1,311,032	1,678,584	28.0%	1,463,584	-12.8%
Total Sources	73,510	1,427,482	1,311,032	1,678,584	28.0%	1,463,584	-12.8%
Uses of Funds:							
General Government:							
IT-Contract	-	(685,821)	1,232,522	1,232,522	0.0%	1,232,522	0.0%
IT Infrastructure Replacement	-	3,600	-	-	n/a	-	n/a
PC Replacement Plan	-	28,547	-	190,000	n/a	190,000	0.0%
Bandwidth	73,510	31,541	78,510	41,062	-47.7%	41,062	0.0%
ERP/Technology Investment	56,150	1,865,067	-	-	n/a	-	n/a
Office 365 Licensing	-	61,486	-	-	n/a	-	n/a
Public Safety:							
GPD Laptop Replacement	-	53,276	-	-	n/a	-	n/a
Transfer to:							
Small Business Loan Fund	-	400,000	-	-	n/a	-	n/a
Total Uses	129,660	1,757,696	1,311,032	1,463,584	11.6%	1,463,584	0.0%
Planned addition to (appropriation of) fund balance	(56,150)	(330,214)	-	215,000	n/a	-	-100.0%
Ending Fund Balance	\$ 3,065,920	\$ 8,114,623	\$ 8,114,623	\$ 8,329,623	2.6%	\$ 8,329,623	0.0%

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

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



**All Proprietary Funds
Summary of Revenues and Expenses**

	FY20 Adopted	FY20 Actual	FY21 Adopted	FY22 Proposed	% Change FY21 to FY22	FY23 Planned	% Change FY22 to FY23
Beginning Unrestricted Net Position	\$ (469,451)	\$ (469,451)	\$ 10,874,968	\$ 11,229,572	3.3%	\$ 14,722,682	31.1%
Sources of Funds by Category:							
Taxes	2,084,289	2,087,628	1,747,854	2,165,215	23.9%	2,208,519	2.0%
Permits, Fees, Assessments	3,625,230	4,499,237	3,311,886	4,618,411	39.4%	4,647,109	0.6%
Intergovernmental	6,425,133	9,679,353	12,941,092	10,431,452	-19.4%	10,492,034	0.6%
Charges for Services	34,161,522	33,493,786	34,311,043	34,629,263	0.9%	34,699,261	0.2%
Miscellaneous Revenues	32,294,497	35,662,377	32,769,984	32,767,032	0.0%	32,767,032	0.0%
Internal Service	13,693,142	13,284,937	14,413,911	15,572,399	8.0%	15,800,998	1.5%
Transfers In	1,027,859	1,993,026	1,221,802	1,260,958	3.2%	1,260,958	0.0%
Use of Net Position	-	-	6,019,024	3,407,555	-43.4%	3,796,869	11.4%
Total Sources	93,311,672	100,700,345	106,736,596	104,852,284	-1.8%	105,672,779	0.8%
Uses of Funds:							
General Government	41,448,222	36,358,727	43,088,445	41,044,197	-4.7%	41,645,531	1.5%
Public Safety	3,451,273	3,097,744	4,035,107	4,040,363	0.1%	4,192,371	3.8%
Physical Environment	15,831,787	15,518,656	16,163,810	16,273,121	0.7%	15,956,518	-1.9%
Transportation	32,774,115	28,326,175	33,109,919	29,341,323	-11.4%	29,998,371	2.2%
Human Services	454,842	434,572	440,189	417,509	-5.2%	425,957	2.0%
Transfers to Other Funds	2,867,280	2,997,374	2,970,746	4,258,208	43.3%	4,477,563	5.2%
Internal Service Expenses	6,776,048	2,622,677	6,573,776	5,984,453	-9.0%	6,093,575	1.8%
Total Uses	103,603,569	89,355,926	106,381,992	101,359,174	-4.7%	102,789,887	-3.4%
Planned addition to (appropriation of) Net Position	(10,291,897)	11,344,419	354,605	3,493,110	885.1%	2,882,892	-17.5%
Ending Unrestricted Net Position	\$ (10,761,348)	\$ 10,874,968	\$ 11,229,572	\$ 14,722,682	31.1%	\$ 17,605,574	56.8%

Stormwater Management Utility & Stormwater Management Surcharge Capital Projects

Description: The Stormwater Management Utility Fund is used to account for revenues and expenditures relating to the operations of the Stormwater Management Program designed to maintain, replace and expand the City's stormwater-related infrastructure.

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

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

Net Position: There are no significant changes in Net Position.
Spending in this fund is restricted to stormwater-related infrastructure.

	FY20 Adopted	FY20 Actual	FY21 Adopted	FY22 Proposed	% Change FY21 to FY22	FY23 Planned	% Change FY22 to FY23
Beginning Unrestricted Net Position	\$ (1,182,349)	\$ (1,182,349)	\$ 212,587	\$ 212,587	0.0%	\$ 516,216	142.8%
Sources of Funds:							
Intergovernmental:							
County Contribution	-	59,052	-	-	n/a	-	n/a
State Grant - Physical Environment	-	56,477	-	-	n/a	-	n/a
Charges for Services:							
Stormwater Management Fees	8,180,970	9,265,275	8,576,209	9,005,019	5.0%	9,005,019	0.0%
Miscellaneous:							
Interest on Investments	150,000	18,992	150,000	150,000	0.0%	150,000	0.0%
Disposition of Fixed Assets	-	-	-	-	n/a	-	n/a
Other Miscellaneous	5,990	230,234	5,990	5,990	0.0%	5,990	0.0%
Transfers from:							
General Fund	-	100,000	-	-	n/a	-	n/a
Stormwater Management Utility Fund	-	6,850	-	-	n/a	-	n/a
General Capital Projects Fund	-	20,529	-	-	n/a	-	n/a
FY2019 Proposed Bond	-	95,995	-	-	n/a	-	n/a
UDAG Fund	-	15,000	-	-	n/a	-	n/a
Depot Ave SW Park Debt Service	-	142,481	-	-	n/a	-	n/a
Use of Net Position	-	-	165,089	-	-100.0%	-	n/a
Total Sources	8,336,960	10,010,885	8,897,288	9,161,009	3.0%	9,161,009	3.0%
Uses of Funds:							
Physical Environment:							
Public Works Administration	389,241	292,455	293,226	279,263	-4.8%	286,320	2.5%
Engineering Services	455,670	512,721	448,698	383,666	-14.5%	393,448	2.5%
Operations - Support Services	282,928	286,289	337,433	335,584	-0.5%	344,045	2.5%
Street Sweeping Section	770,510	786,448	772,394	811,733	5.1%	844,303	4.0%
Vegetative Management	246,846	194,353	246,672	242,331	-1.8%	244,312	0.8%
Watercourse Maintenance	3,073,349	2,974,899	3,041,870	2,911,763	-4.3%	2,979,126	2.3%
Closed Watercourse Maintenance	3,809	184	-	-	n/a	-	n/a
Environmental Management	1,864,887	2,067,680	1,980,020	2,084,299	5.3%	2,126,177	2.0%
NPDES Project	29,199	427,921	38,902	35,111	-9.7%	36,019	2.6%
Tumblin Creek	-	19	-	-	n/a	-	n/a
Tumblin Creek Sediment Facility	-	3,393	-	-	n/a	-	n/a
Hatchitt/Forest Creek - BMAP	-	17,789	-	-	n/a	-	n/a
Minor Stormwater Projects	-	299,156	-	150,000	n/a	-	n/a
Hatchitt/Forrest Creek - BMAP Ph II	-	63,539	-	-	n/a	-	n/a
Mosquito Control Lab Addition	-	14,828	-	-	n/a	-	n/a
Map Room Files	-	25,234	-	-	n/a	-	n/a
Anglewood Levee Improvements	100,000.00	-	573,500	-	-100.0%	-	n/a
Hogtown Creek Flood Ins Update	-	-	200,000	400,000	100.0%	-	n/a
Depot Ave Stormwater Facility	-	10,000	-	-	n/a	-	n/a
PW Work Management System	-	3,087	-	-	n/a	-	n/a
Transportation:							
Right of Way Maintenance	-	-	-	85,713	n/a	87,861	2.5%
Transportation & Strategic Planning	183,293	65,375	104,691	96,537	-7.8%	98,988	2.5%
GIS Services	-	79,754	81,382	79,390	-2.4%	81,391	2.5%
Human Services:							
Mosquito Control	454,842	434,572	440,189	417,509	-5.2%	425,957	2.0%

Continued on next page

Stormwater Management Utility & Stormwater Management Surcharge Capital Projects

	FY20 Adopted	FY20 Actual	FY21 Adopted	FY22 Proposed	% Change FY21 to FY22	FY23 Planned	% Change FY22 to FY23
Uses of Funds (Continued):							
Internal Services:							
SMU - Depreciation	-	(503,939)	-	-	n/a	-	n/a
Transfers to:							
Fleet Replacement Fund	-	5,261	-	-	n/a	-	n/a
Pension Obligation Bonds 2003A	98,774	73,887	119,530	129,477	8.3%	138,304	6.8%
Depot SW Park - DSF	164,239	164,239	164,239	164,239	0.0%	164,239	0.0%
Transfer to Other Funds	-	6,850	54,542	-	-100.0%	-	n/a
CIRN 2016A DSF	54,783	54,783	-	54,482	n/a	54,597	0.2%
CIRN 2016B CPF	-	255,171	-	196,282	n/a	221,592	12.9%
Total Uses	8,172,370	8,615,949	8,897,288	8,857,380	-0.4%	8,526,679	-4.2%
Planned addition to (appropriation of) Net Position	164,590	1,394,936	-	303,629.59	n/a	634,330.13	108.9%
Ending Unrestricted Net Position	\$ (1,017,759)	\$ 212,587	\$ 212,587	\$ 516,216	142.8%	\$ 1,150,546	441.2%

Florida Building Code Enforcement Fund

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

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

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

Net Position: Permit issuances are projected to decline over the next two years resulting in a projected decrease in Net Position.
Fund balance is restricted for use on expenses related to enforcement of the Florida Building Code.

	FY20 Adopted	FY20 Actual	FY21 Adopted	FY22 Proposed	% Change FY21 to FY22	FY23 Planned	% Change FY22 to FY23
Beginning Unrestricted Net Position	\$ 3,506,366	\$ 3,506,366	\$ 3,376,937	\$ 3,376,937	0.0%	\$ 2,301,211	-31.9%
Sources of Funds:							
Permits, Fees, Assessments:							
Building Permits	1,960,463	2,742,778	1,780,320	2,780,320	56.2%	2,780,320	0.0%
Miscellaneous Permits	13,363	10,503	13,096	13,096	0.0%	13,096	0.0%
Contractors Exam Fees	532	970	522	522	0.0%	522	0.0%
Special Inspection Fees	54,513	95,550	49,062	49,062	0.0%	49,062	0.0%
Electric Plumbing & Gas Permits	444,394	219,711	333,295	333,295	0.0%	333,295	0.0%
Street Graphics Inspections	16,228	-	-	-	n/a	-	n/a
Competency Renewals	7,248	3,350	7,103	7,103	0.0%	7,103	0.0%
Charges for Services							
Cash Overage/Shortage	-	(12)	-	-	-100.0%	-	n/a
Miscellaneous Revenues:							
Gain/Loss on Investments	75,384	26,270	75,384	75,384	-96.4%	75,384	0.0%
Use of Net Position	-	-	2,092,834	1,075,725	n/a	1,249,206	16.1%
Total Sources	2,572,125	3,099,120	4,351,615	4,334,507	-0.4%	4,507,987	3.6%
Uses of Funds:							
General Government:							
Planning & Development Administration	381,678	72,339	248,958	82,200	-67.0%	84,305	2.6%
Planning	-	-	-	35,693	n/a	36,590	2.5%
Public Safety:							
Building Inspection	3,451,273	3,097,744	4,035,107	4,040,363	0.1%	4,192,371	3.8%
Transfers to:							
Pension Obligation Bonds 2003A	58,607	43,840	67,550	70,053	3.7%	74,829	6.8%
Fleet Replacement Fund	-	4,626	-	-	n/a	-	n/a
Facilities Replacement Fund	-	10,000	-	-	n/a	-	n/a
Pension Obligation Bonds 2021	-	-	-	106,198	n/a	119,892	12.9%
Prior Year Adjustments	-	-	-	-	n/a	-	n/a
Total Uses	3,891,559	3,228,549	4,351,615	4,334,507	-0.4%	4,507,987	3.6%
Planned addition to (appropriation of) Net Position	(1,319,434)	(129,429)	-	0.01	n/a	0.00	-40.0%
Ending Unrestricted Net Position	\$ 2,186,932	\$ 3,376,937	\$ 3,376,937	\$ 2,301,211	-31.9%	\$ 1,052,005	-68.8%

Solid Waste Collection Fund

Description: To account for the City's refuse and recycling collection operations. The refuse and recycling collections are performed by private contractors and are funded through user fees.

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

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

Net Position: Change in Net Position is due to the decrease in Refuse Collection operating expenses.

	FY20 Adopted	FY20 Actual	FY21 Adopted	FY22 Proposed	% Change FY21 to FY22	FY23 Planned	% Change FY22 to FY23
Beginning Unrestricted Net Position	\$ 3,688,029	\$ 3,688,029	\$ 4,264,154	\$ 4,264,154	0.0%	\$ 3,765,827	-11.7%
Sources of Funds:							
Permits, Fees, Assessments:							
Franchise Fees - Solid Waste	1,128,489	1,426,265	1,128,489	1,434,913	27.2%	1,463,612	2.0%
Penalties - Franchise Fees	-	111	-	100	n/a	100	0.0%
Charges for Services:							
Sale of Garbage Bags	90,000	111,053	90,000	110,000	22.2%	112,200	2.0%
Football Game Day Services	27,000	35,626	27,000	37,000	37.0%	37,000	0.0%
Refuse Collections	8,870,937	9,392,682	8,870,937	9,399,484	6.0%	9,467,281	0.7%
Recycling	60,000	4,826	60,000	60,000	0.0%	60,000	0.0%
Miscellaneous Revenues:							
Interest of Investments	-	25,704	-	25,000	n/a	25,000	0.0%
Gain/Loss on Investments	70,000	-	70,000	-	-100.0%	-	n/a
Transfers from:							
General Fund	6,400	6,400	6,400	6,400	0.0%	6,400	0.0%
Use of Net Position	-	-	907,147	498,327	-45.1%	498,514	0.0%
Total Sources	10,252,826	11,002,667	11,159,973	11,571,224	3.7%	11,670,106	4.6%
Uses of Funds:							
Physical Environment:							
Refuse Collection	8,554,359	8,253,763	9,017,226	9,358,620	3.8%	9,397,260	0.4%
Inmate Work Crew	171,812	21,051	-	-	n/a	-	n/a
Public Works Work Management System	-	42,913	-	-	n/a	43,000	n/a
Skid Steer for Resource Recovery	-	-	-	-	n/a	-	n/a
Garbage & Recycling Compactors	64,000	-	-	-	n/a	-	n/a
Resource Recovery Center	510,000	19,944	-	-	n/a	-	n/a
Screening Equip Street Sweeping	53,775	-	-	-	n/a	-	n/a
Transportation:							
Public Works Administration	156,596	177,265	221,859	220,056	-0.8%	225,616	2.5%
Transportation Planning	17,196	25,762	24,954	25,838	3.5%	26,500	2.6%
GIS Services	-	18,610	19,397	18,732	-3.4%	19,203	2.5%
Uses of Funds:							
Transfers to:							
General Fund	300,000	300,000	300,000	300,000	0.0%	300,000	0.0%
Roadway Resurfacing	1,429,515	1,429,515	1,429,515	1,429,515	0.0%	1,429,515	0.0%
Pension Obligation Bonds 2003A	22,517	16,843	26,676	39,051	46.4%	41,713	56.4%
CIRN 2016A	120,877	120,877	120,346	120,212	-0.1%	120,466	0.2%
Pension Obligation Bondss 2021	-	-	-	59,200	n/a	66,833	12.9%
Total Uses	11,400,647	10,426,542	11,159,973	11,571,224	3.7%	11,670,106	4.6%
Planned addition to (appropriation of) Net Position	(1,147,821)	576,125	-	-	n/a	-	n/a
Ending Unrestricted Net Position	\$ 2,540,208	\$ 4,264,154	\$ 4,264,154	\$ 3,765,827	-11.7%	\$ 3,267,314	-23.4%

Regional Transit System Fund

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

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

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

Net Position: The reduction of Net Position includes depreciation expense.

	FY20 Adopted	FY20 Actual	FY21 Adopted	FY22 Proposed	% Change FY21 to FY22	FY23 Planned	% Change FY22 to FY23
Beginning Unrestricted Net Position	\$ (21,536,937)	\$ (21,536,937)	\$ (21,397,989)	\$ (21,195,466)	-0.9%	\$ (20,578,034)	-3.8%
Sources of Funds:							
Taxes:							
Local Option Gas Tax	2,084,289	2,087,628	1,747,854	2,165,215	23.9%	2,208,519	2.0%
Intergovernmental:							
FTA Grants	2,650,000	5,318,006	3,050,000	3,050,000	0.0%	3,050,000	0.0%
Federal Grant - Public Safety (CARES)	-	-	5,840,791	3,052,436	-47.7%	3,052,435	0.0%
Federal and State Grants	400,173	851,333	500,000	400,000	-20.0%	400,000	0.0%
Florida Department of Transportation Grants	2,045,742	2,139,729	2,228,783	2,428,769	9.0%	2,550,209	5.0%
Rebate 6.7 Cents Gas Tax	298,746	224,632	298,746	298,746	0.0%	298,746	0.0%
County Contributions	1,030,472	1,022,772	1,022,772	1,201,501	17.5%	1,140,644	-5.1%
City Match	-	7,351	-	-	n/a	-	n/a
Charges for Services:							
Cash Overage/Shortage	-	4	-	-	n/a	-	n/a
Daily Bus Fare	605,605	211,073	605,605	220,000	-63.7%	220,000	0.0%
UF Campus Contract	2,961,831	5,257,640	-	-	n/a	-	n/a
Shuttle Services	3,000	1,698	3,000	-	-100.0%	-	n/a
Student Pass	20,000	22,986	20,000	20,000	0.0%	20,000	0.0%
Adult Pass	300,000	102,459	300,000	30,000	-90.0%	30,000	0.0%
Main Bus - Advertising	535,000	315,902	575,000	575,000	0.0%	575,000	0.0%
Mobile Fare Payments	-	5	-	10,000	n/a	10,000	0.0%
SFC - Transportation Fees	968,050	683,903	816,342	816,342	0.0%	816,342	0.0%
UF - Transportation Fees	10,123,286	7,480,972	13,842,910	13,842,910	0.0%	13,842,910	0.0%
UF - Sunday Service	449,106	-	-	-	n/a	-	n/a
Gator Aider	259,963	164,026	259,963	259,963	0.0%	259,963	0.0%
MegaBus Southeast, LLC	23,000	17,000	23,000	-	-100.0%	-	n/a
UF Later Gator	442,697	184,944	-	-	n/a	-	n/a
Flixbus	-	10,200	-	-	n/a	-	n/a
Shands - Employee Pass	74,077	77,085	74,077	76,545	3.3%	76,545	0.0%
UF - TransLoc Share	167,000	154,440	167,000	167,000	0.0%	167,000	0.0%
Miscellaneous Revenues:							
Interest on Investments	22,000	-	22,000	22,000	0.0%	22,000	0.0%
Rental Income - RTS	-	37,284	-	18,000	n/a	18,000	0.0%
Proceeds - Surplus Equipment	45,000	17,489	45,000	45,000	0.0%	45,000	0.0%
Other Miscellaneous Revenue	25,000	21,374	25,000	25,000	0.0%	25,000	0.0%
Insurance Recovery	52,000	43,719	52,000	52,000	0.0%	52,000	0.0%
Transfers from:							
General Fund	574,896	564,966	442,995	1,247,995	181.7%	1,247,995	0.0%
5 Cents LOGT Fund	440,000	690,000	690,000	-	-100.0%	-	n/a
GRU	6,563	-	6,563	6,563	0.0%	6,563	0.0%
Use of Net Position	-	-	-	-	n/a	31,126	n/a
Total Sources	26,607,496	27,710,619	32,659,401	30,030,985	-8.0%	30,165,997	-7.6%

Continued on next page

Regional Transit System Fund

	FY20 Adopted	FY20 Actual	FY21 Adopted	FY22 Proposed	% Change FY21 to FY22	FY23 Planned	% Change FY22 to FY23
Uses of Funds:							
Transportation:							
RTS Administration	1,379,207	1,274,827	1,348,216	1,476,278	9.5%	1,501,828	1.7%
Marketing	258,253	165,951	342,671	308,031	-10.1%	314,793	2.2%
Planning	476,565	440,390	566,550	430,192	-24.1%	443,078	3.0%
Maintenance	5,894,764	4,179,074	5,762,933	5,750,601	-0.2%	5,861,621	1.9%
Operations	18,346,733	13,597,447	18,639,444	18,374,249	-1.4%	18,840,854	2.5%
Gator Aider	110,830	57,845	110,830	110,830	0.0%	110,830	0.0%
ADA Transportation	1,650,424	1,064,317	1,650,541	1,645,627	-0.3%	1,648,315	0.2%
Depreciation	3,450,318	(1,964,252)	3,450,318	-	-100.0%	-	n/a
Grant Expenditures	-	8,344,799	-	-	n/a	-	n/a
Transportation & Strategic Planning	111,338	-	-	-	n/a	-	n/a
Transfers to:							
General Fund	95,147	95,147	99,999	99,999	0.0%	99,999	0.0%
Pension Obligation Bonds 2003A	422,610	316,125	478,930	481,447	0.5%	514,267	6.8%
Pension Obligation Bonds 2021	-	-	-	729,853	n/a	823,966	12.9%
Prior Year Adjustments	-	-	6,446	6,446	0.0%	6,446	0.0%
Total Uses	32,196,190	27,571,671	32,456,878	29,413,552	-9.4%	30,165,997	-7.1%
Planned addition to (appropriation of) Net Position	(5,588,694)	138,948	202,522.61	617,433	204.9%	-	n/a
Ending Unrestricted Net Position	\$ (27,125,631)	\$ (21,397,989)	\$ (21,195,466)	\$ (20,578,034)	-2.9%	\$ (20,609,159)	-2.8%

Fleet Services Fund

Description: The Fleet Services Funds are used to account for the costs of vehicle acquisition and replacements and operating a maintenance facility for vehicles used by various City departments.

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

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

Net Position: There are no significant changes in Net Position.

Fleet Services exists for the benefit of the City and functions under a cost-reimbursement basis. Funds collected in excess of expenses are used for fleet maintenance and replacement management.

	FY20 Adopted	FY20 Actual	FY21 Adopted	FY22 Proposed	% Change FY21 to FY22	FY23 Planned	% Change FY22 to FY23
Beginning Unrestricted Net Position	3,326,122	3,326,122	7,291,013	7,291,013	0.0%	9,863,061	35.3%
Sources of Funds:							
Miscellaneous Revenues:							
Interest on Investments	-	30,586	-	-	n/a	-	n/a
Proceeds - Surplus Equip	-	17,922	-	-	n/a	-	n/a
Proceeds - Scrap Metal Recycling	1,824	25,505	1,824	25,000	1270.6%	25,000	0.0%
Insurance Recovery	-	46,210	-	-	n/a	-	n/a
Other Miscellaneous Revenue	4,128	-	4,128	5,000	21.1%	5,000	0.0%
Internal Service:							
Service Cost Recovery - GRU	672	2,120	672	672	0.0%	672	0.0%
Fuel Cost Recovery - GRU	1,109,072	572,433	1,109,072	829,800	-25.2%	829,800	0.0%
Fuel Cost Recovery - GG	697,896	410,333	697,896	562,800	-19.4%	562,800	0.0%
Fleet Service Fixed - GG	3,687,719	4,265,957	4,432,985	5,622,179	26.8%	5,850,778	4.1%
Service Cost Recovery - GG	7,317	5,120	7,317	2,317	-68.3%	2,317	0.0%
Labor Cost Recovery - GRU	965,803	1,050,082	965,803	1,160,000	20.1%	1,160,000	0.0%
Outside Labor-GRU	100,837	376,320	100,837	350,000	247.1%	350,000	0.0%
Parts Cost Recovery - GRU	587,096	748,816	587,096	817,000	39.2%	817,000	0.0%
Labor Cost Recovery - GG	1,115,129	887,999	1,115,129	1,046,000	-6.2%	1,046,000	0.0%
Outside Labor - GG	209,369	268,822	209,369	300,000	43.3%	300,000	0.0%
Parts Cost Recovery - GG	1,056,104	752,367	1,056,104	750,000	-29.0%	750,000	0.0%
Transfers from:							
General Fund	-	340,919	75,844	-	-100.0%	-	n/a
Stormwater Management	-	5,261	-	-	n/a	-	n/a
Building Codes Enforcement	-	4,626	-	-	n/a	-	n/a
Use of Net Position	-	-	984,533	-	-100.0%	-	n/a
Total Sources	9,542,966	9,811,399	11,348,608	11,470,768	1.1%	11,699,367	3.1%
Uses of Funds:							
General Government:							
Vehicle Replacements	4,262,900	2,663,175	4,710,900	2,757,920	-41.5%	3,184,500	15.5%
Internal Service Expenses:							
Fleet Administration	829,202	788,877	901,053	854,935	-5.1%	874,016	2.2%
Fleet Operations	5,472,078	4,871,653	5,447,956	5,129,519	-5.8%	5,219,558	1.8%
Depreciation	224,768	(2,606,326)	224,768	-	-100.0%	-	n/a
Capital Projects	250,000	72,413	-	-	n/a	-	n/a
Transfers to:							
Pension Obligation Bonds 2003A	56,717	56,717	63,932	62,142	-2.8%	66,378	6.8%
Pension Obligation Bonds 2021	-	-	-	94,205	n/a	106,352	12.9%
Total Uses	11,095,665	5,846,508	11,348,608	8,898,720	-21.6%	9,450,805	-16.7%
Planned addition to (appropriation of) Net Position	(1,552,699)	3,964,891	-	2,572,048	n/a	2,248,562	-12.6%
Ending Unrestricted Net Position	1,773,423	7,291,013	7,291,013	9,863,061	35.3%	12,111,623	66.1%

General Insurance Fund

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

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

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

Net Position: The reduction of Net Position is intentional to reduce insurance premiums throughout the organization.

The General Insurance Fund exists for the benefit of the City and functions under a cost-reimbursement basis. Funds collected in excess of expenses are used to provide savings for insurance premiums throughout the organization.

	FY20 Adopted	FY20 Actual	FY21 Adopted	FY22 Proposed	% Change FY21 to FY22	FY23 Planned	% Change FY22 to FY23
Beginning Unrestricted Net Position	\$ 1,650,119	\$ 1,650,119	\$ 2,307,945	\$ 2,307,945	0.0%	\$ 532,264	-76.9%
Sources of Funds:							
Miscellaneous Revenues:							
Interest on Investments	-	46,021	-	-	n/a	-	n/a
Gain/Loss on Investments	200,000	-	200,000	200,000	0.0%	200,000	0.0%
Other Miscellaneous Revenue	300,000	1,189,031	300,000	300,000	0.0%	300,000	0.0%
GRU Insurance Premium	2,073,171	2,051,291	-	-	n/a	-	n/a
Insurance Premiums	-	21,700	2,228,658	2,228,658	0.0%	2,228,658	0.0%
Internal Service:							
General Fund Insurance Premium	2,059,020	2,089,939	2,171,453	2,171,453	0.0%	2,171,453	0.0%
Grants (115) Insurance Premium	-	-	2,400	2,400	0.0%	2,400	0.0%
General Pension Insurance Premium	33,926	35,682	34,260	34,260	0.0%	34,260	0.0%
Fire Pension Insurance Premium	22,173	23,571	23,533	23,533	0.0%	23,533	0.0%
Solid Waste Insurance Premium	36,399	36,861	43,407	43,407	0.0%	43,407	0.0%
CDBG Insurance Premium	38,326	45,888	36,066	36,066	0.0%	36,066	0.0%
RTS Insurance Premium	1,378,052	1,170,848	1,193,701	1,193,701	0.0%	1,193,701	0.0%
Police Pension Insurance Premium	20,414	21,599	21,518	21,518	0.0%	21,518	0.0%
Ironwood Insurance Premium	49,605	-	-	-	n/a	-	n/a
Fleet Service Insurance Premium	116,447	118,784	118,331	118,331	0.0%	118,331	0.0%
Stormwater Insurance Premium	264,596	262,587	268,129	268,129	0.0%	268,129	0.0%
Florida Bldg Code Insurance Premium	82,130	83,476	88,627	88,627	0.0%	88,627	0.0%
HOME Fund Insurance Premium	3,079	842	2,157	2,157	0.0%	2,157	0.0%
Cultural Affairs Insurance Premium	1,129	-	-	-	n/a	-	n/a
Billable OT Insurance Premium	11,806	824	754	754	0.0%	754	0.0%
CRA Insurance Premium	14,549	15,183	31,806	31,806	0.0%	31,806	0.0%
EHAB Insurance Premium	2,436	1,249	5,262	5,262	0.0%	5,262	0.0%
REHAB Insurance Premium	161	231	365	365	0.0%	365	0.0%
Gen Insurance Premium	21,881	37,002	46,446	46,446	0.0%	46,446	0.0%
SHIP Insurance Premium	-	-	214	214	0.0%	214	0.0%
Misc Rev Insurance Premium	-	-	1,139	1,139	0.0%	1,139	0.0%
CIP Insurance Premium	-	-	633	633	0.0%	633	0.0%
WSPF Fund Insurance Premium	-	-	8,589	8,589	0.0%	8,589	0.0%
IT Insurance Premium	-	-	21,531	21,531	0.0%	21,531	0.0%
Sources of Funds (Continued):							
Tree Mitigation Fund Insurance Premium	-	-	633	633	0.0%	633	0.0%
Roadway Resurfacing Fund Insurance Premium	-	-	10,223	10,223	0.0%	10,223	0.0%
Fleet Fund Insurance Premium	-	-	457	457	0.0%	457	0.0%
Use of Net Position	-	-	1,869,421	1,775,681	-5.0%	1,894,524	6.7%
Total Sources	6,729,299	7,252,610	8,729,710	8,635,970	-1.1%	8,754,813	1.4%

Continued on next page

General Insurance Fund

	FY20 Adopted	FY20 Actual	FY21 Adopted	FY22 Proposed	% Change FY21 to FY22	FY23 Planned	% Change FY22 to FY23
Uses of Funds:							
General Government:							
City Attorney	552,766	335,171	523,654	530,448	1.3%	534,077	0.7%
Risk Management	3,483,974	3,546,487	3,950,364	4,039,774	2.3%	4,125,813	2.1%
Health Services	939,669	722,898	930,243	728,360	-21.7%	736,743	1.2%
Safety Award Incentive Program	64,500	39,817	64,500	64,500	0.0%	64,500	0.0%
Workers Compensation & Safety	2,974,116	1,906,918	3,218,237	3,161,448	-1.8%	3,170,561	0.3%
Transfers to:							
Pension Obligation Bonds 2003A	43,494	43,494	42,713	44,294	3.7%	47,313	6.8%
Pension Obligation Bonds 2021	-	-	-	67,147	n/a	75,806	12.9%
Total Uses	8,058,518	6,594,784	8,729,710	8,635,970	-1.1%	8,754,813	1.4%
Planned addition to (appropriation of) Net Position	(1,329,219)	657,826	-	-	n/a	-	n/a
Ending Unrestricted Net Position	\$ 320,900	\$ 2,307,945	\$ 2,307,945	\$ 532,264	-76.9%	\$ (1,362,261)	-355.9%

Employee Health & Accident Benefits (EHAB) Fund

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

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

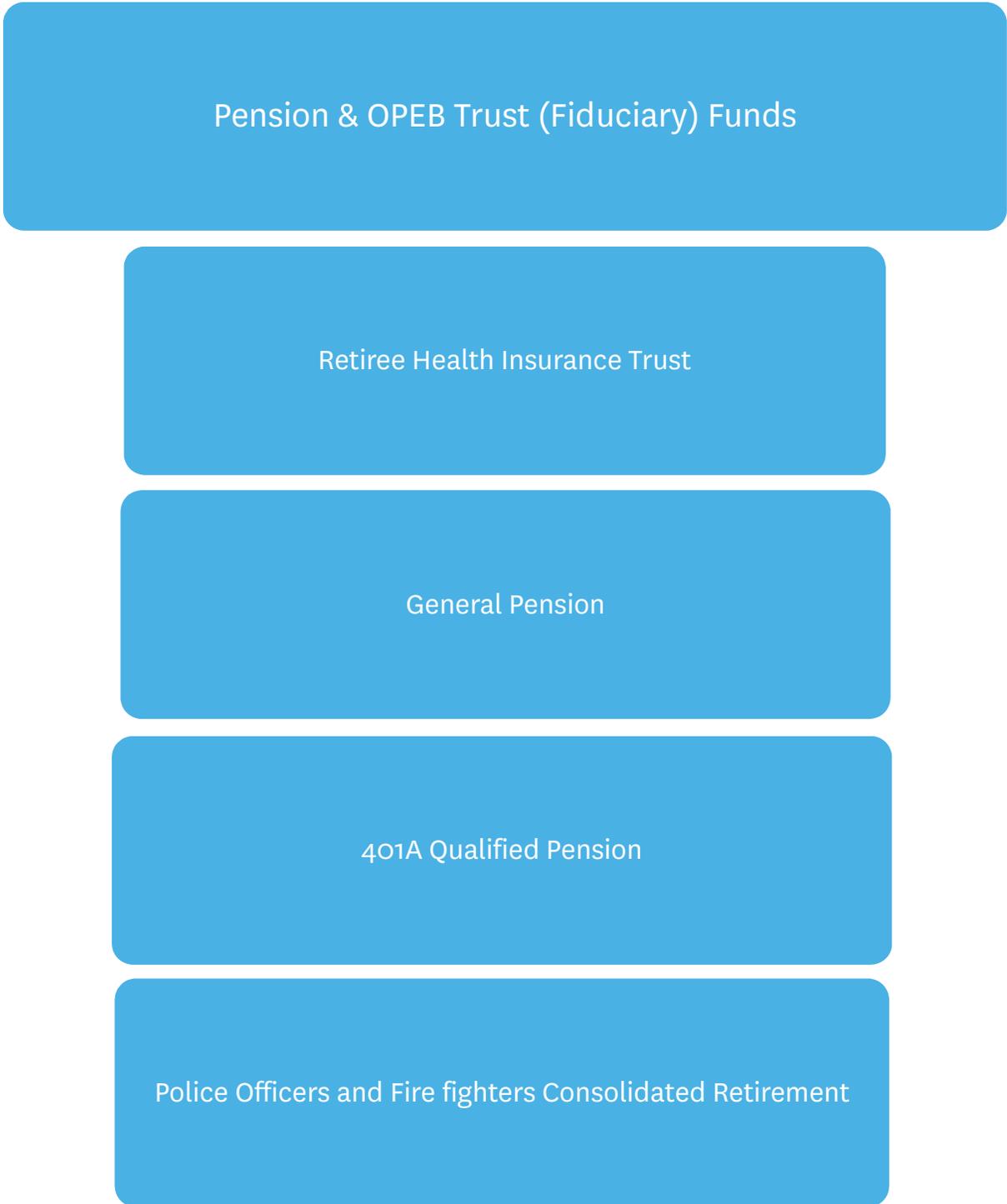
Legal Basis: Each year the City Commission approves this allocation through the annual budget process.

Net Position: The increase in Net Position is due to savings in insurance expenses.

The Employee Health and Accident Benefits Fund functions on a cost-reimbursement basis. Funds collected in excess of expenses are used to provide savings in insurance expenses.

	FY20 Adopted	FY20 Actual	FY21 Adopted	FY22 Proposed	% Change FY21 to FY22	FY23 Planned	% Change FY22 to FY23
Beginning Unrestricted Net Position	\$ 10,079,199	\$ 10,079,199	\$ 14,820,322	\$ 14,972,404	1.0%	\$ 14,914,582	-0.4%
Sources of Funds:							
Miscellaneous Revenues:							
Interest on Investments	45,000	81,015	45,000	45,000	0.0%	45,000	0.0%
Gain/Loss On Investments	100,000	-	100,000	100,000	0.0%	100,000	0.0%
Other Miscellaneous Revenue	880,000	1,324,850	1,200,000	1,200,000	0.0%	1,200,000	0.0%
Life Insurance Contributions	345,000	386,929	345,000	345,000	0.0%	345,000	0.0%
Employer Contributions	14,500,000	14,895,416	14,500,000	14,500,000	0.0%	14,500,000	0.0%
Employee Contributions	7,400,000	7,051,958	7,400,000	7,400,000	0.0%	7,400,000	0.0%
Flex Plan Contributions	6,000,000	1,589,074	800,000	800,000	0.0%	800,000	0.0%
REHAB Premiums	-	6,483,804	5,200,000	5,200,000	0.0%	5,200,000	0.0%
Use of Net Position	-	-	-	57,822	n/a	123,499	113.6%
Total Sources	29,270,000	31,813,045	29,590,000	29,647,822	0.2%	29,713,499	0.2%
Uses of Funds:							
General Government:							
Risk Management	28,788,620	27,071,922	29,435,143	29,554,647	0.4%	29,617,136	0.2%
Health & Wellness Services	-	-	-	82,763	n/a	84,860	2.5%
Transfers to:							
Pension Obligation Bonds 2003A	-	-	2,775	4,138	49.2%	4,421	6.8%
Pension Obligation Bonds 2021	-	-	-	6,274	n/a	7,083	12.9%
Total Uses	28,788,620	27,071,922	29,437,918	29,647,822	0.7%	29,713,499	0.2%
Planned addition to (appropriation of) Net Position	481,380	4,741,123	152,082	-	-100.0%	-	n/a
Ending Unrestricted Net Position	\$ 10,560,579	\$ 14,820,322	\$ 14,972,404	\$ 14,914,582	-0.4%	\$ 14,791,083	-0.8%

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



**All Fiduciary Funds
Summary of Revenues and Expenses**

	FY 2020 Adopted	FY 2020 Actual	FY 2021 Adopted	FY 2022 Proposed	% Change FY21 to FY22	FY 2023 Planned	% Change FY22 to FY23
Beginning Fund Balance	\$ 731,995,317	\$ 731,995,317	\$ 947,142,832	\$ 973,567,274	2.8%	\$ 1,005,801,477	3.3%
Sources of Funds by Category:							
Miscellaneous Revenues	107,888,500	288,462,580	112,388,500	113,039,000	0.6%	115,039,000	1.8%
Total Sources	107,888,500	288,462,580	112,388,500	113,039,000	0.6%	115,039,000	1.8%
Uses of Funds:							
General Government	54,087,041	50,312,080	55,322,000	53,931,085	-2.5%	55,610,523	3.1%
Public Safety	28,002,850	23,002,985	30,632,850	26,873,711	-12.3%	28,124,589	4.7%
Transfers to Other Funds	11,589	-	8,874	-	-100.0%	-	n/a
Total Uses	82,101,479	73,315,065	85,963,724	80,804,796	-6.0%	83,735,112	3.6%
Planned addition to (appropriation of) fund balance	25,787,021	215,147,515	26,424,776	32,234,204	22.0%	31,303,888	-2.9%
Ending Fund Balance	\$ 757,782,338	\$ 947,142,832	\$ 973,567,608	\$ 1,005,801,477	3.3%	\$ 1,037,105,365	3.1%

Retiree Health Insurance Trust

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

Funding Source: Sources for this fund are collected from the City of Gainesville, as a percent of active employee payroll, and from retirees who participate in the City's Retiree Health Program through deduction from retirees' monthly pension payment. Other sources are received from investment income from investments held in an investment firm.

Legal Basis: The Retiree Health Issuance Program was established by Ordinance No. 4066, adopted on March 27, 1995.

Fund Balance: The decrease in fund balance is due to a decrease in retiree and employer contributions.

Spending in this fund is restricted to payments made for retiree health insurance premiums. A small percentage is spent on administrative expenditures including investment management fees.

	FY 2020 Adopted	FY 2020 Actual	FY 2021 Adopted	FY 2022 Proposed	% Change FY21 to FY22	FY 2023 Planned	% Change FY22 to FY23
Beginning Fund Balance	\$ 63,680,596	\$ 63,680,596	\$ 62,009,253	\$ 65,675,707	5.9%	\$ 67,586,357	2.9%
Sources of Funds:							
Miscellaneous:							
Interest on Investments	1,500,000	1,340,426	1,600,000	100,000	-93.8%	100,000	0.0%
Gain/Loss on Investments	2,500,000	331,214	2,500,000	2,500,000	0.0%	2,500,000	0.0%
Unrealized Gain/Loss	1,500,000	(665,728)	1,500,000	1,500,000	0.0%	1,500,000	0.0%
Employer Contributions (Retirees)	650,000	856,568	675,000	675,000	0.0%	675,000	0.0%
Retiree Contributions	3,450,000	3,404,162	3,450,000	3,450,000	0.0%	3,450,000	0.0%
Implicit Rate Subsidy	2,400,000	1,701,385	2,400,000	2,400,000	0.0%	2,400,000	0.0%
Total Sources	12,000,000	6,968,027	12,125,000	10,625,000	-12.4%	10,625,000	0.0%
Uses of Funds:							
General Government:							
Finance - Pension	12,761	9,644	13,191	10,602	-19.6%	10,866	2.5%
Risk Management	8,045,020	8,629,726	8,445,020	8,703,748	3.1%	8,864,984	1.9%
Transfers to:							
Pension Obligation Bond 2003A Debt Se	229	-	335	-	-100.0%	-	n/a
Total Uses	8,058,010	8,639,370	8,458,546	8,714,350	3.0%	8,875,850	1.9%
Planned addition to (appropriation of) fund balance	3,941,990	(1,671,343)	3,666,454	1,910,650	-47.9%	1,749,150	-8.5%
Ending Fund Balance	\$ 67,622,586	\$ 62,009,253	\$ 65,675,707	\$ 67,586,357	2.9%	\$ 69,335,507	2.6%

General Pension Fund

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

Funding Source: Sources for this fund are collected from the City of Gainesville as an employer, as a percent of active employee payroll, and from employees who participate in the General Pension Plan. Other sources are received from investment income from investments held in an investment firm.

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

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

Spending in this fund is restricted to payments for eligible retirees who are part of the General Pension Plan. A small percentage is spent on administrative expenditures including investment management fees.

	FY 2020 Adopted	FY 2020 Actual	FY 2021 Adopted	FY 2022 Proposed	% Change FY21 to FY22	FY 2023 Planned	% Change FY22 to FY23
Beginning Fund Balance	\$ 415,287,019	\$ 415,287,019	\$ 577,924,787	\$ 598,480,595	3.6%	\$ 618,670,214	3.4%
Sources of Funds:							
Miscellaneous:							
Interest On Investments	5,500,000	5,959,364	6,000,000	5,000,000	-16.7%	5,000,000	0.0%
Gain/Loss on Investments	13,000,000	5,760,343	14,000,000	25,000,000	78.6%	25,000,000	0.0%
Unrealized Gain/Loss	17,500,000	7,909,542	19,000,000	20,000,000	5.3%	20,000,000	0.0%
Broker Refunds	1,000	3,121	1,000	1,500	50.0%	1,500	0.0%
Employer Contributions	18,800,000	177,683,605	20,800,000	7,000,000	-66.3%	8,000,000	14.3%
Employee Contributions	4,500,000	5,053,053	4,700,000	5,500,000	17.0%	5,500,000	0.0%
Retiree DROP Pay Deposit	2,500,000	1,526,855	2,500,000	2,500,000	0.0%	2,500,000	0.0%
Employee - Military Buyback	200,000	195,500	200,000	200,000	0.0%	200,000	0.0%
Total Sources	62,001,000	204,091,382	67,201,000	65,201,500	-3.0%	66,201,500	1.5%
Uses of Funds:							
General Government:							
City Attorney	6,883	8,323	8,510	8,214	-3.5%	8,424	2.6%
Billings & Collections	-	264	-	-	n/a	-	n/a
Finance - Pension	255,067	227,133	268,286	242,831	-9.5%	251,466	3.6%
Finance - Accounting	-	234	-	-	n/a	-	n/a
Risk Management	20,946	21,496	20,626	18,571	-10.0%	19,042	2.5%
Trust Funds - Disability	260,000	91,077	300,000	-	-100.0%	-	n/a
Trust Funds	43,769,650	41,105,087	46,029,650	44,730,265	-2.8%	46,230,892	3.4%
Pension Boards & Committees	12,000	-	12,000	12,000	0.0%	12,000	0.0%
Transfers to:							
Pension Obligation Bonds 2003A Debt S	7,607	-	6,120	-	-100.0%	-	n/a
Total Uses	44,332,153	41,453,614	46,645,192	45,011,881	-3.5%	46,521,825	3.4%
Planned addition to (appropriation of) fund balance	17,668,847	162,637,768	20,555,808	20,189,619	-1.8%	19,679,675	-2.5%
Ending Fund Balance	\$ 432,955,866	\$ 577,924,787	\$ 598,480,595	\$ 618,670,214	3.4%	\$ 638,349,889	3.2%

401A Qualified Pension Fund

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

Funding Source: Sources for this fund are collected from the City of Gainesville as an employer, as a percent of active employee payroll, and from employees who participate in the General Pension Plan. Other sources are received from investment income from investments held in an investment firm.

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

Fund Balance: There are no significant changes in fund balance.
 Spending in this fund is restricted to payments for eligible retiree's who are part of the Money Purchase Retirement Plan. A small percentage is spent on administrative expenditures including investment management fees.

	FY 2020 Adopted	FY 2020 Actual	FY 2021 Adopted	FY 2022 Proposed	% Change FY21 to FY22	FY 2023 Planned	% Change FY22 to FY23
Beginning Fund Balance	\$ 11,456,715	\$ 11,456,715	\$ 12,074,254	\$ 12,074,254	0.0%	\$ 12,074,254	0.0%
Sources of Funds:							
Miscellaneous:							
Interest On Investments	950,000	-	-	-	n/a	-	n/a
Employer Contributions	325,000	387,352	-	-	n/a	-	n/a
Employee Contributions	200,000	230,187	-	-	n/a	-	n/a
Total Sources	1,475,000	617,539	-	-	n/a	-	n/a
Uses of Funds:							
General Government:							
Trust Funds	1,500,000	-	-	-	n/a	-	n/a
Total Uses	1,500,000	-	-	-	n/a	-	n/a
Planned addition to (appropriation of) fund balance	(25,000)	617,539	-	-	n/a	-	n/a
Ending Fund Balance	\$ 11,431,715	\$ 12,074,254	\$ 12,074,254	\$ 12,074,254	0.0%	\$ 12,074,254	0.0%

Police Officer and Fire Fighters Consolidated Retirement Fund

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

Funding Source: Sources for this fund are collected from the City of Gainesville as an employer and from the employees who participate in this plan. Other sources are received from investment income from investments held in an investment firm.

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

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

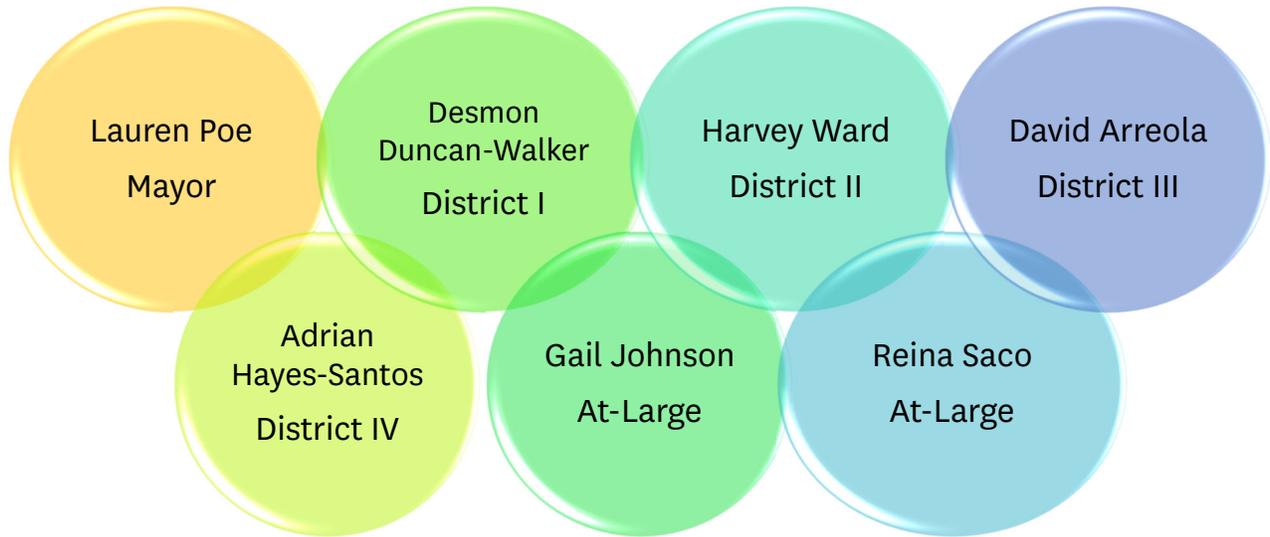
Spending in this fund is restricted to payments for eligible retirees who are part of the Police Pension Plan or the Fire Pension Plan. A small percentage is spent on administrative expenditures including investment management fees.

	FY 2020 Adopted	FY 2020 Actual	FY 2021 Adopted	FY 2022 Proposed	% Change FY21 to FY22	FY 2023 Planned	% Change FY22 to FY23
Beginning Fund Balance	\$ 241,570,987	\$ 241,570,987	\$ 295,134,538	\$ 297,336,717	0.7%	\$ 307,470,652	3.4%
Sources of Funds:							
Miscellaneous:							
Interest on Investments	4,300,000	3,268,626	4,300,000	4,500,000	4.7%	4,500,000	0.0%
Gain/Loss on Investments	7,000,000	15,447,568	7,000,000	19,000,000	171.4%	19,000,000	0.0%
Unrealized Gain/Loss	9,000,000	(1,030,071)	9,000,000	4,000,000	-55.6%	4,000,000	0.0%
Broker Refunds	2,500	74	2,500	2,500	0.0%	2,500	0.0%
Employer Contributions	5,500,000	55,051,054	6,100,000	2,750,000	-54.9%	3,500,000	27.3%
Employee Contributions	2,100,000	2,113,851	2,150,000	2,450,000	14.0%	2,700,000	10.2%
Retiree DROP Redeposit	3,200,000	1,927,128	3,200,000	3,200,000	0.0%	3,200,000	0.0%
Premium Tax	1,160,000	-	1,160,000	1,160,000	0.0%	1,160,000	0.0%
Employee - Military Buyback	150,000	7,400	150,000	150,000	0.0%	150,000	0.0%
Total Sources	32,412,500	76,785,631	33,062,500	37,212,500	12.6%	38,212,500	2.7%
Uses of Funds:							
General Government:							
Finance - Pension	204,713	219,095	224,716	204,854	-8.8%	212,847	3.9%
Public Safety:							
Trust Funds	27,985,013	22,996,148	30,615,013	26,855,738	-12.3%	28,106,476	4.7%
Pension Boards & Comm	17,837	6,837	17,837	17,973	0.8%	18,113	0.8%
Transfers to:							
Pension Obligation Bonds 2003A Debt S	3,982	-	2,754	-	-100.0%	-	n/a
Total Uses	28,211,545	23,222,080	30,860,321	27,078,565	-12.3%	28,337,437	4.6%
Planned addition to (appropriation of) fund balance	4,200,955	53,563,551	2,202,179	10,133,935	360.2%	9,875,063	-2.6%
Ending Fund Balance	\$ 245,771,942	\$ 295,134,538	\$ 297,336,717	\$ 307,470,652	3.4%	\$ 317,345,716	3.2%

Department Detail

Department
Detail

MAYOR and CITY COMMISSION City of Gainesville, Florida



DESCRIPTION:

Gainesville's City Commission performs such duties as passing the City's budget, setting the millage rate and approving the ordinances and resolutions. The commissioners are ultimately responsible to the citizens of Gainesville. The Commission consists of seven members: four commissioners are elected from single member districts, two commissioners are elected at-large, and one member is elected as mayor. In the spring of 1998, Gainesville neighbors voted for their first elected mayor in 72 years.

Department Budget Summary
City Commission

Expenditure Highlights

The City Commission budget is mostly comprised of personal services expenditures to support the seven elected members of the commission.

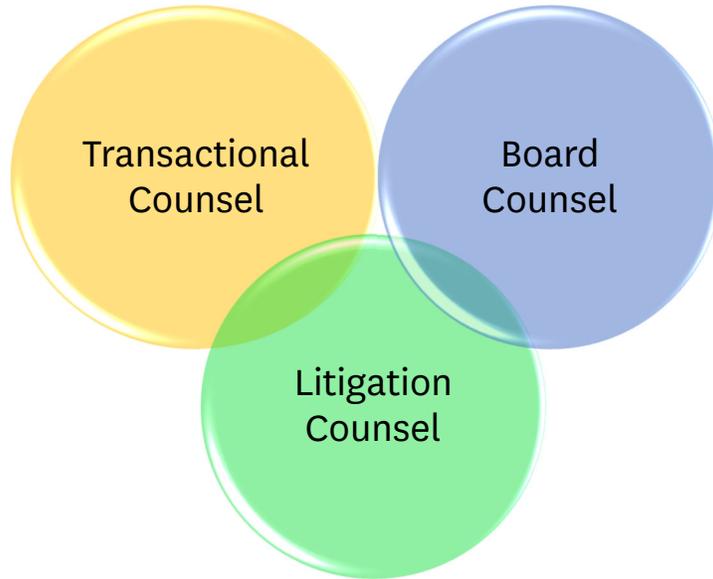
	FY20 Adopted	FY20 Actual	FY21 Adopted	FY22 Adopted	% Change FY21 to FY22	FY23 Plan	% Change FY22 to FY23
Expenditures by Fund:							
General Fund	472,180	429,385	470,530	488,608	3.8%	499,676	2.3%
Total Expenditures by Fund	472,180	429,385	470,530	488,608	13.8%	499,676	2.3%
Expenditures by Object							
Salaries & Wages	244,020	254,770	257,680	261,792	1.6%	268,337	2.5%
Fringe Benefits	190,161	164,359	174,849	188,816	8.0%	193,339	2.4%
Operating	38,000	10,257	38,000	38,000	0.0%	38,000	0.0%
Total Expenditures by Object	472,180	429,385	470,530	488,608	3.8%	499,676	2.3%
Expenditures by Unit							
City Commission	472,180	429,385	470,530	488,608	3.8%	499,676	2.3%
Total Expenditures by Unit	472,180	429,385	470,530	488,608	3.8%	499,676	2.3%

Department Position Summary

	FY20 Adopted	FY20 Actual	FY21 Adopted	FY22 Adopted	% Change FY21 to FY22	FY23 Plan	% Change FY22 to FY23
Title							
Commissioner	6.0	6.0	6.0	6.0	0.0%	6.0	0.0%
Elected Mayor	1.0	1.0	1.0	1.0	0.0%	1.0	0.0%
Total FTEs by Title	7.0	7.0	7.0	7.0	0.0%	7.0	0.0%

CITY ATTORNEY

Program and Services Chart

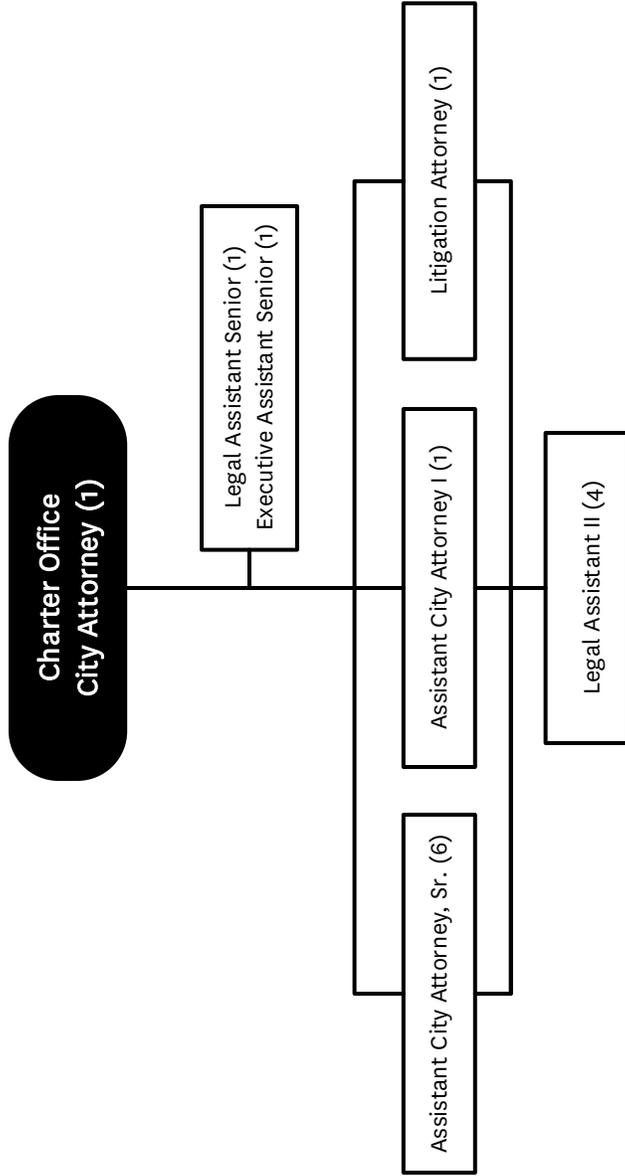


DESCRIPTION:

The City Attorney is a Charter Officer who reports directly to the City Commission. The Office of the City Attorney serves as general counsel to the City, its elected and appointed officials, city departments, boards and committees. The transactional division of the Office draft ordinances, resolutions and contracts, and provide legal counsel in complex real estate and financial transactions. The litigation division represent the City's interests in all state and federal courts, as well as administrative tribunals.

City Attorney

FY 2022 PROPOSED ORGANIZATION CHART



Department Budget Summary
City Attorney

Revenue and Expenditure Highlights

The City Attorney's Office receives revenue for a portion of the municipal ordinance fines and reimbursement from GRU for the cost of an Assistant City Attorney. This department's expenses are divided between the General Fund, the General Insurance Fund, the Gainesville Community Reinvestment Area and the General Pension fund.

	FY20 Adopted	FY20 Actual	FY21 Adopted	FY22 Adopted	% Change FY21 to FY22	FY23 Plan	% Change FY22 to FY23
Revenues by Fund:							
General Fund	218,272	217,223	186,901	183,146	-2.0%	187,864	2.6%
Misc Special Revenue	76,500	76,500	76,500	76,500	0.0%	76,500	0.0%
Total Revenues by Fund	294,772	293,723	263,401	259,646	-1.4%	264,364	1.8%
Expenditures by Fund:							
General Fund	1,702,914	1,506,171	1,639,099	1,573,208	-4.0%	1,616,855	2.8%
Misc Special Revenue	-	7,109	76,500	76,500	0.0%	76,500	0.0%
General Insurance	552,766	335,171	523,654	530,448	1.3%	534,077	0.7%
General Pension	6,883	8,323	8,510	8,214	-3.5%	8,424	2.6%
Consolidated CRA Fund	66,589	66,512	83,454	81,259	-2.6%	83,328	2.5%
Total Expenditures by Fund	2,329,152	1,923,285	2,331,217	2,269,628	-2.6%	2,319,184	2.2%
Expenditures by Object							
Salaries & Wages	1,434,797	1,382,251	1,411,579	1,514,985	7.3%	1,553,235	2.5%
Fringe Benefits	559,215	455,740	507,998	342,842	-32.5%	353,985	3.3%
Operating	331,140	85,294	411,640	411,801	0.0%	411,965	0.0%
Non Operating Capital	4,000	-	-	-	n/a	-	n/a
Total Expenditures by Object	2,329,152	1,923,285	2,331,217	2,269,628	-2.6%	2,319,184	2.2%
Expenditures by Unit							
Administration	2,262,563	1,849,664	2,171,263	2,111,869	-2.7%	2,159,357	2.2%
City Attorney - CRA	66,589	66,512	83,454	81,259	-2.6%	83,328	2.5%
Consulting - Legal Services	-	7,109	76,500	76,500	0.0%	76,500	0.0%
Total Expenditures by Unit	2,329,152	1,923,285	2,331,217	2,269,628	-2.6%	2,319,184	2.2%

Department Position Summary
City Attorney

Title	FY20 Adopted	FY20 Actual	FY21 Adopted	FY22 Adopted	% Change FY21 to FY22	FY23 Plan	% Change FY22 to FY23
City Attorney	1.0	1.0	1.0	1.0	0.0%	1.0	0.0%
City Attorney 1, Assistant	1.0	1.0	1.0	1.0	0.0%	1.0	0.0%
City Attorney Sr., Assistant	6.0	6.0	6.0	6.0	0.0%	6.0	0.0%
Litigation Attorney Legal	1.0	1.0	1.0	1.0	0.0%	1.0	0.0%
Assistant II	5.0	5.0	4.0	4.0	0.0%	4.0	0.0%
Legal Assistant, Sr. Executive	1.0	1.0	1.0	1.0	0.0%	1.0	0.0%
Assistant, Sr.	1.0	1.0	1.0	1.0	0.0%	1.0	0.0%
Total FTEs by Title	16.0	16.0	15.0	15.0	0.0%	15.0	0.0%

CITY ATTORNEY

Mission: To serve as general transactional, litigation and board counsel to the City, its elected and appointed officials, and city departments, as they work to carry out the City's adopted goals:

The Department strives to achieve the following Operational Goals:

Provide timely, competent and cost-effective in-house legal counsel and advice to the City, its elected and appointed officials, its Boards and its Departments.

Provide guidance on state and federal statutory and case law and the City Code in accordance with the Constitution as interpreted by the Courts.

Articulate the City's legal positions and arguments to the courts, other governmental entities, media, and the public.

Protect and preserve the legal rights and assets of the City by providing competent legal representation.

In order to achieve the above, the Divisions will focus on the following Objectives:

Legal Counsel Regularly monitor case and statutory law to evaluate their effects on the City and advise how the changing law affects the City and its operations.

Provide legal counsel and advice to the City's governing body and management on City matters.

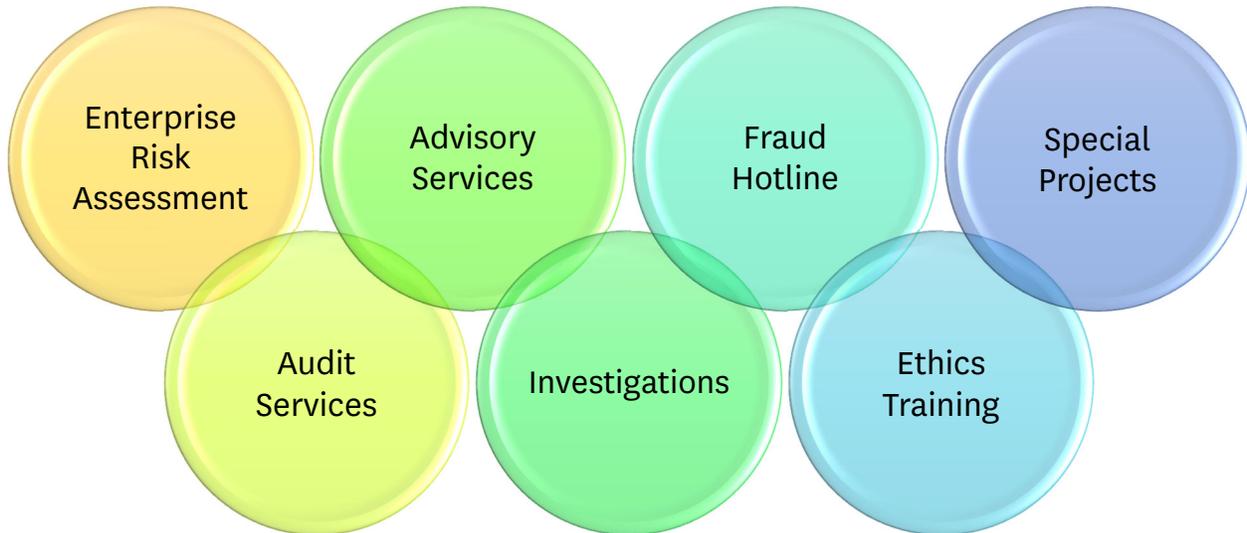
Prepare ordinances or resolutions to conform to the law.

Research legal issues, negotiate and approve contracts, settlements, real property instruments, and bonds.

Litigation Represent and defend the City in litigation and administrative proceedings filed in State and Federal Courts, as well as administrative tribunals. Defend challenges to city ordinances, development orders, and legislative, executive, and administrative decisions.

CITY AUDITOR

Program and Services Chart



MISSION STATEMENT DESCRIPTION:

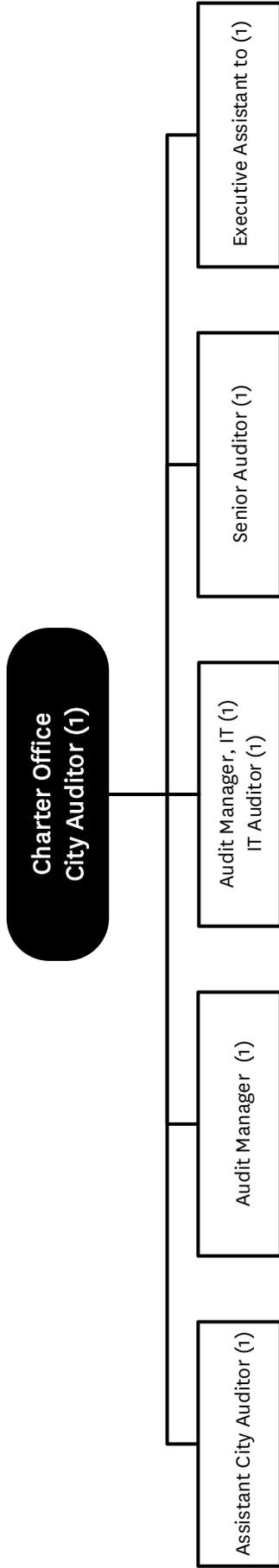
First and foremost, internal auditors in the public sector must consider the public sector's mandate to serve the public good and to uphold the principles of good governance: 1) accountability for funds collected from the public and 2) efficiency, effectiveness, and equity in the delivery of public goods and services.

The City Auditor's Office works to promote honest, effective, efficient, transparent and fully accountable City government. Internal auditing is the cornerstone of public sector governance by providing independent and objective services to help the City achieve intended results, improve operations, and instill confidence among neighbors and stakeholders. Furthermore, the City Auditor's Office:

- 1) Provides a conduit and mechanism for City employees, contractors, management, and citizenry to report fraud, waste, and abuse while maintaining anonymity (if desired) and ensuring whistleblower protections. Whistleblower reports are followed up with independent investigations when appropriate.
- 2) Continually assesses organizational risk to inform the agile audit plan, ensuring limited department resources are allocated to audit activities prioritized by risk and opportunity to add value.
- 3) Maintains a professional work environment that attracts and retains talented, dedicated and experienced staff who consistently act with integrity and are committed to improving the organization's delivery of services to the public.

City Auditor

FY 2022 PROPOSED ORGANIZATION CHART



Department Budget Summary
City Auditor

Expenditure Highlights

The City Auditor's Office provides support services for all departments within the City and Gainesville Regional Utilities. The major expenditure portion of their budget consists of personnel costs which accounts for 93% of their total budget in FY 2022.

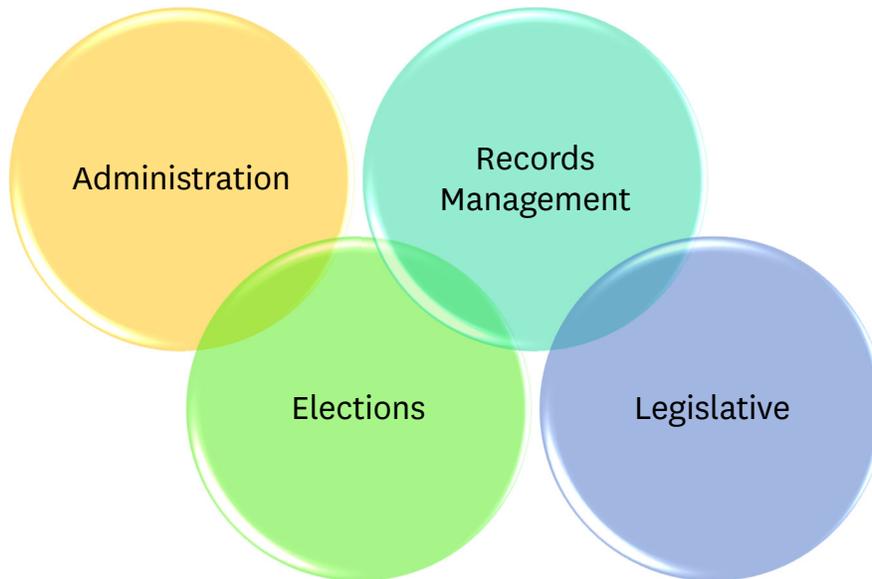
	FY 2020 Adopted	FY 2020 Actual	FY 2021 Adopted	FY 2022 Proposed	% Change FY21 to FY22	FY 2023 Plan	% Change FY22 to FY23
Expenditures by Fund:							
General Fund	747,352	595,480	747,352	910,212	21.8%	925,304	1.7%
Total Expenditures by Fund	747,352	595,480	747,352	910,212	21.8%	925,304	1.7%
Expenditures by Object							
Salaries & Wages	501,608	406,105	501,608	687,010	37.0%	704,186	2.5%
Fringe Benefits	199,862	109,144	199,862	157,661	-21.1%	162,936	3.3%
Operating	45,883	80,231	45,883	65,541	42.8%	58,182	-11.2%
Total Expenditures by Object	747,353	595,480	747,353	910,212	21.8%	925,304	1.7%
Expenditures by Unit							
Administration	747,352	595,480	747,352	910,212	21.8%	925,304	1.7%
Total Expenditures by Unit	747,352	595,480	747,352	910,212	21.8%	925,304	1.7%

Department Position Summary
City Auditor

Title	FY20 Adopted	FY20 Actual	FY21 Adopted	FY22 Proposed	% Change FY21 to FY22	FY23 Plan	% Change FY22 to FY23
City Auditor	1.0	1.0	1.0	1.0	0.0%	1.0	0.0%
City Auditor, Assistant	1.0	1.0	1.0	1.0	0.0%	1.0	0.0%
Executive Assistant to Audit Manager, IT	1.0	1.0	1.0	1.0	0.0%	1.0	0.0%
Auditor, IT	-	1.0	1.0	1.0	0.0%	1.0	0.0%
Auditor, IT	1.0	1.0	1.0	1.0	0.0%	1.0	0.0%
Audit Manager	1.0	1.0	1.0	1.0	0.0%	1.0	0.0%
Auditor, Senior	1.0	1.0	1.0	1.0	0.0%	1.0	0.0%
Total FTEs by Title	6.0	7.0	7.0	7.0	0.0%	7.0	0.0%

CITY CLERK

Program and Services Chart



DESCRIPTION:

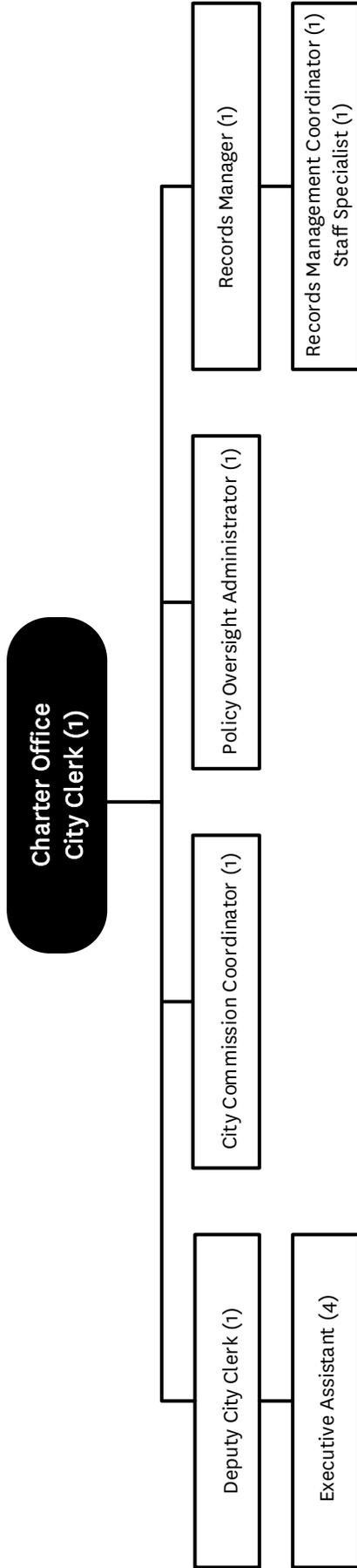
The City Clerk records meetings, prepares agendas and minutes, and provides administrative support to the Mayor and members of the City Commission. The City Clerk attends all City Commission meetings and serves as parliamentarian during the proceedings. The office of the City Clerk maintains the City's vital records, ordinances and resolutions, and is custodian of the City Seal. The office also publishes the City's notice of public meetings, facilitates appointments to the City Commission advisory boards and committees, publishes legal notices, records official documents and provides research for information requests for public records. The Office of the City Clerk provides legislative research assistance to the City Commission and oversees the policy process. The City Clerk is a Charter Officer who reports directly to the City Commission.

SIGNIFICANT CHANGES IN FY 2022/FY 2023:

The addition of a Records Manager.

City Clerk

FY 2022 PROPOSED ORGANIZATION CHART



Department Budget Summary
City Clerk

Expenditure Highlights

The City Clerk's Office provides support services for all departments within the City and Gainesville Regional Utilities. The major expenditure portion of their budget consists of personnel costs which accounts for 66% of their total budget.

	FY20 Adopted	FY20 Actual	FY21 Adopted	FY22 Proposed	% Change FY21 to FY22	FY23 Plan	% Change FY22 to FY23
Expenditures by Fund:							
General Fund	933,980	1,310,673	1,437,410	1,513,283	5.3%	1,436,620	-5.1%
Consolidated CRA Fund	4,299	-	-	-	n/a	-	n/a
Total Expenditures by Fund	938,279	1,310,673	1,437,410	1,513,283	5.3%	1,436,620	-5.1%
Expenditures by Object							
Salaries & Wages	516,295	654,751	617,831	744,742	20.5%	762,853	2.4%
Fringe Benefits	204,988	234,171	242,233	191,038	-21.1%	196,135	2.7%
Operating	216,996	421,752	577,347	577,503	0.0%	477,632	-17.3%
Total Expenditures by Object	938,279	1,310,673	1,437,410	1,513,283	5.3%	1,436,620	-5.1%
Expenditures by Unit							
Administration	933,980	1,109,074	1,192,310	1,268,182	6.4%	1,191,519	-6.0%
Clerk Elections	-	135,870	245,101	245,101	0.0%	245,101	0.0%
Teen Political Forum & Student Commission	-	720	-	-	n/a	-	n/a
Clerk Emergency Management	-	65,010	-	-	n/a	-	n/a
Clerk - CRA 5th Ave/Pleasant St	4,299	-	-	-	n/a	-	n/a
Total Expenditures by Unit	938,279	1,310,673	1,437,410	1,513,283	5.3%	1,436,620	-5.1%

Department Position Summary

	FY20 Adopted	FY20 Actual	FY21 Adopted	FY22 Proposed	% Change FY21 to FY22	FY23 Plan	% Change FY22 to FY23
Title							
City Clerk	1.0	1.0	1.0	1.0	0.0%	1.0	0.0%
Deputy City Clerk	1.0	1.0	1.0	1.0	0.0%	1.0	0.0%
City Commission Coordinator	1.0	1.0	1.0	1.0	0.0%	1.0	0.0%
Policy Oversight Administrator	1.0	1.0	1.0	1.0	0.0%	1.0	0.0%
Records Manager	-	-	-	1.0	n/a	1.0	0.0%
Records Management Coordinator	1.0	1.0	1.0	1.0	0.0%	1.0	0.0%
Staff Specialist	-	1.0	1.0	1.0	0.0%	1.0	0.0%
Executive Assistant	4.0	4.0	4.0	4.0	0.0%	4.0	0.0%
Total FTEs by Title	9.0	10.0	10.0	11.0	10.0%	11.0	0.0%

CITY MANAGER

Program and Services Chart

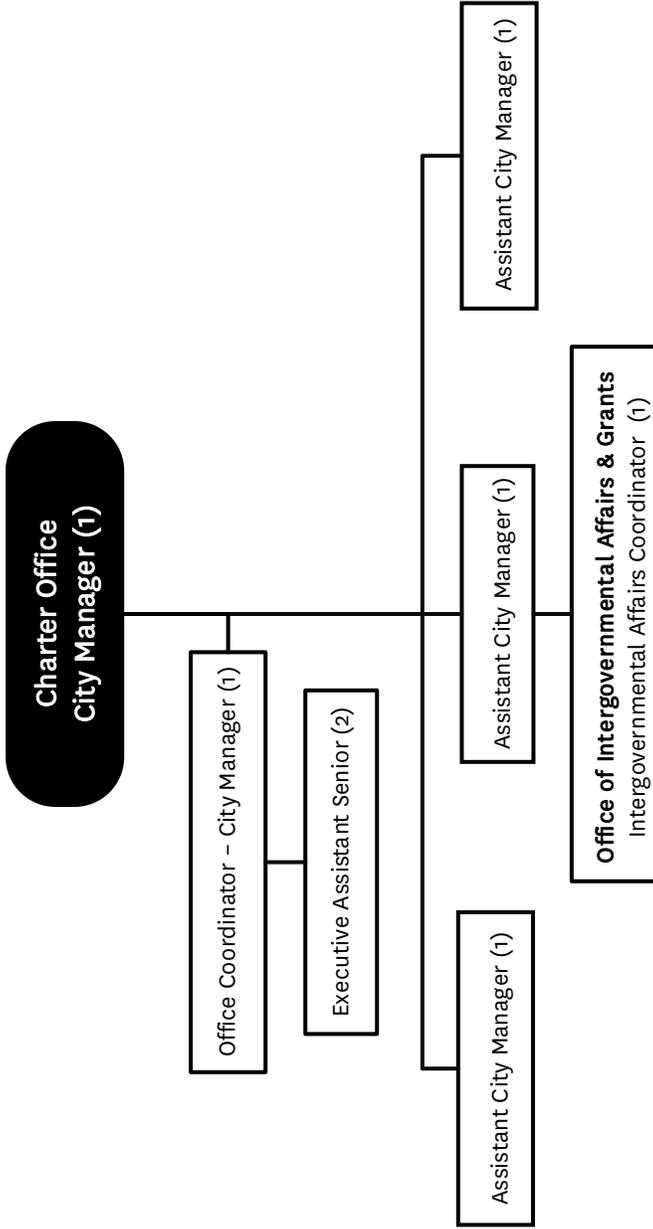


DESCRIPTION:

The City Manager is the Chief Administrative Officer of the City government, responsible for the operation of all departments, with the exception of those under other Charter Officers. The City Manager's Office oversees all general government programs and services; enforces all City laws, ordinances and policies; acts as purchasing agent for the City; prepares the budget and performs other duties as assigned by the City Commission. The City Manager is a Charter Officer who reports directly to the City Commission.

City Manager

FY 2022 PROPOSED ORGANIZATION CHART



Department Budget Summary
City Manager

Expenditure Highlights

The City Manager's Office provides support services for all departments within the City. The major expenditure portion of their budget consists of personnel costs which amount to 95% of their total budget.

	FY20 Adopted	FY20 Actual	FY21 Adopted	FY22 Adopted	% Change FY21 to FY22	FY23 Plan	% Change FY22 to FY23
Revenues by Fund:							
General Fund	-	75,000	-	-	n/a	-	n/a
Misc. Special Revenues	-	-	-	-	n/a	-	n/a
General Capital Project	-	-	-	-	n/a	-	n/a
Total Revenues by Fund	-	75,000	-	-	n/a	-	n/a
Expenditures by Fund:							
General Fund	1,355,427	1,403,167	1,430,966	1,354,090	-5.4%	1,383,277	2.2%
Misc. Special Revenues	-	-	-	-	n/a	-	n/a
Fleet Management Services	-	-	-	-	n/a	-	n/a
Total Expenditures by Fund	1,355,427	1,403,167	1,430,966	1,354,090	-5.4%	1,383,277	2.2%
Expenditures by Object							
Salaries & Wages	1,004,582	1,024,034	1,005,087	1,057,393	5.2%	1,083,828	2.5%
Fringe Benefits	298,184	296,475	369,219	226,840	-38.6%	232,000	2.3%
Operating	52,660	79,058	52,660	65,857	25.1%	63,450	-3.7%
Aid to Private Organizations	-	3,600	4,000	4,000	0.0%	4,000	0.0%
Total Expenditures by Object	1,355,427	1,403,167	1,430,966	1,354,090	-5.4%	1,383,277	2.2%
Expenditures by Unit							
Administration	1,112,047	1,169,847	1,430,966	1,354,090	-5.4%	1,383,277	2.2%
Catalyst IT build-out	-	233,319	-	-	n/a	-	n/a
Executive Chief of Staff	243,380	-	-	-	n/a	-	n/a
Total Expenditures by Unit	1,355,427	1,403,167	1,430,966	1,354,090	-5.4%	1,383,277	2.2%

Department Position Summary

	FY20 Adopted	FY20 Actual	FY21 Adopted	FY22 Adopted	% Change FY21 to FY22	FY23 Plan	% Change FY22 to FY23
Title							
Assistant City Manager	2.0	3.0	3.0	3.0	0.0%	3.0	0.0%
City Manager	1.0	1.0	1.0	1.0	0.0%	1.0	0.0%
Executive Chief of Staff	1.0	-	-	-	n/a	-	n/a
Executive Assistant, Sr.	1.0	2.0	2.0	2.0	0.0%	2.0	0.0%
Executive Assistant	1.0	-	-	-	n/a	-	n/a
City Architect	1.0	1.0	-	-	n/a	-	n/a
βGrant Writing Specialist	-	-	-	1.0	n/a	1.0	0.0%
βIntergovernmental Affairs Coordinator	1.0	1.0	1.0	-	-100.0%	-	n/a
Office Coordinator	1.0	1.0	1.0	1.0	0.0%	1.0	0.0%
Total FTEs by Title	9.0	9.0	8.0	8.0	0.0%	8.0	0.0%

Note:

β change made in FY21

EQUITY & INCLUSION

Program and Services Chart

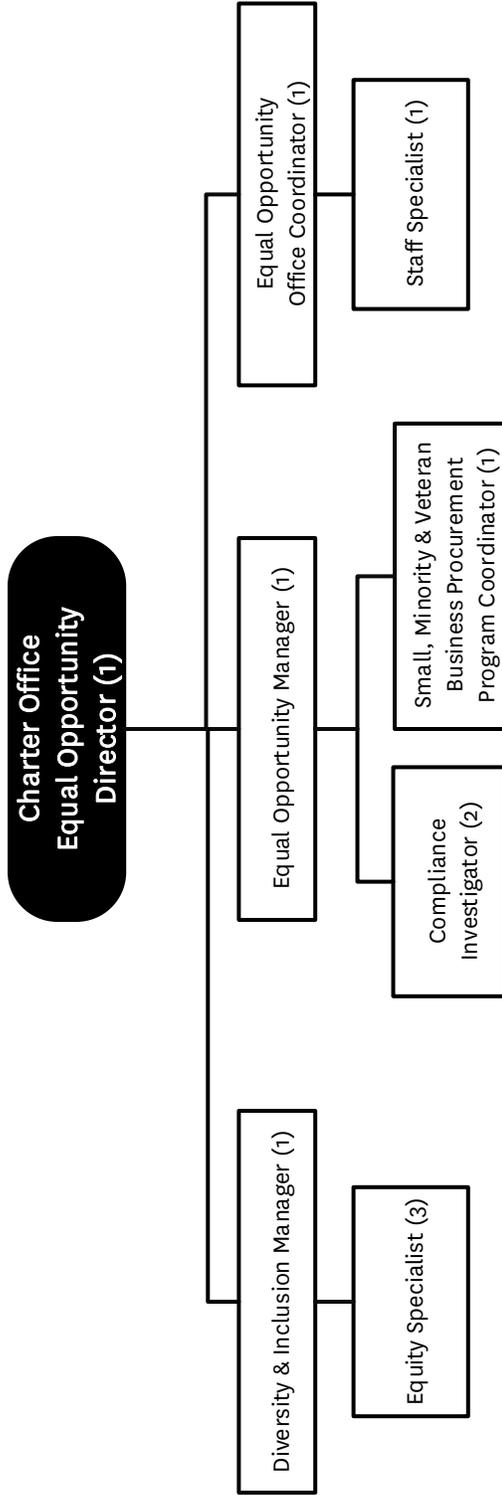


DESCRIPTION:

The Office of Equity and Inclusion works to promote diversity, inclusion and opportunities for all citizens, visitors and employees ensuring they have access to and are able to enjoy all that Gainesville has to offer. The mission of the OEI is to ensure diversity, equal opportunity, equality and equity in contracting, employment, services, programs and activities. The Office of Equity and Inclusion accomplishes this by monitoring ADA Compliance, managing the Small/Service-Disabled Veteran Business Program, Diversity Training/Education, Public Engagement and resolving discrimination complaints that allege unlawful practices in employment, hiring, credit or public accommodations within Gainesville's City limits.

Equity & Inclusion

FY 2022 PROPOSED ORGANIZATION CHART



Department Budget Summary
Equity & Inclusion

Expenditure Highlights

The Office of Equity & Inclusion provides support services for all departments within the City and Gainesville Regional Utilities. The major expenditure portion of their budget consists of personnel costs which account for 65% of their total budget.

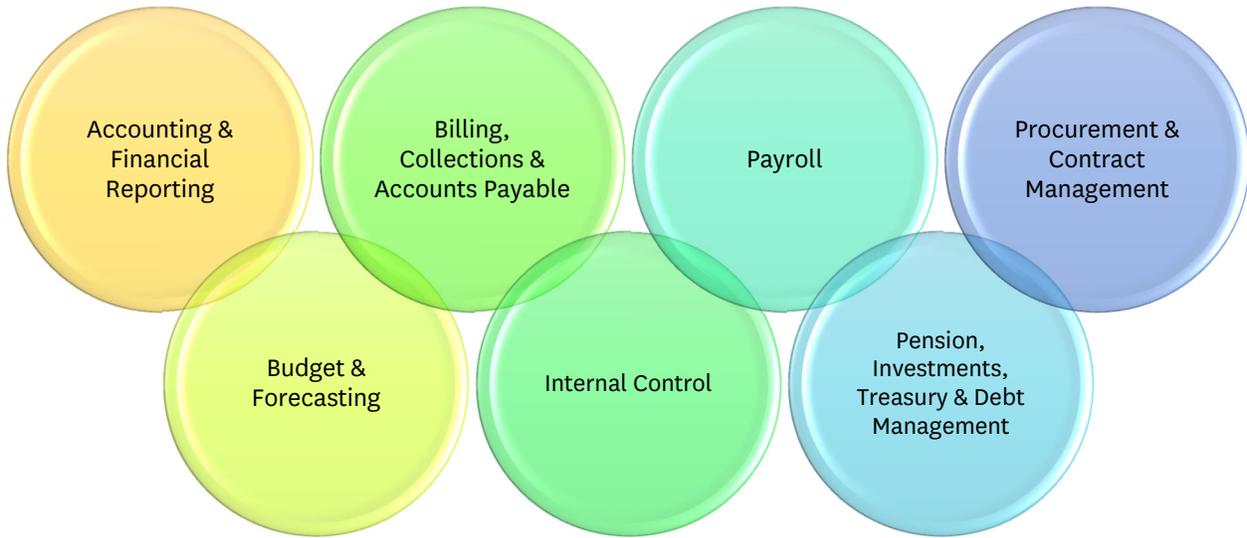
	FY20 Adopted	FY20 Actual	FY21 Adopted	FY22 Proposed	% Change FY21 to FY22	FY23 Plan	% Change FY22 to FY23
Revenues by Fund:							
General Fund	4,727	-	5,999	5,997	0.0%	5,997	0.0%
Total Revenues by Fund	4,727	-	5,999	5,997	0.0%	5,997	0.0%
Expenditures by Fund:							
General Fund	1,367,804	952,285	1,408,154	1,525,822	8.4%	1,552,513	1.7%
Total Expenditures by Fund	1,367,804	952,285	1,408,154	1,525,822	8.4%	1,552,513	1.7%
Expenditures by Object							
Salaries & Wages	549,292	504,836	714,461	792,716	11.0%	812,909	2.5%
Fringe Benefits	237,939	154,308	286,016	196,389	-31.3%	202,848	3.3%
Operating	580,574	293,142	407,678	536,717	31.7%	536,756	0.0%
Total Expenditures by Object	1,367,804	952,285	1,408,154	1,525,822	8.4%	1,552,513	1.7%
Expenditures by Unit							
Administration	923,569	862,494	964,669	988,404	2.5%	1,007,618	1.9%
Race Relations	2,500	-	2,500	2,500	0.0%	2,500	0.0%
Equity Toolkit	441,735	40,462	440,986	534,918	21.3%	542,395	1.4%
Equal Opportunity Emergency Management	-	49,330	-	-	n/a	-	n/a
Total Expenditures by Unit	1,367,804	952,285	1,408,154	1,525,822	8.4%	1,552,513	1.7%

Department Position Summary
Equity & Inclusion

Title	FY20 Adopted	FY20 Actual	FY21 Adopted	FY22 Proposed	% Change FY21 to FY22	FY23 Plan	% Change FY22 to FY23
Compliance Investigator Diversity & Inclusion Manager	1.5	2.0	2.0	2.0	0.0%	2.0	0.0%
Diversity & Inclusion Specialist	1.0	1.0	1.0	1.0	0.0%	1.0	0.0%
Equal Opportunity Assistant	1.0	-	-	-	n/a	-	n/a
Equal Opportunity Director	1.0	1.0	1.0	1.0	0.0%	1.0	0.0%
Equal Opportunity Manager	1.0	1.0	1.0	1.0	0.0%	1.0	0.0%
Office Coordinator - Equal Opportunity Small, Minority, Veteran Business Procurement Program Coordinator	1.0	1.0	1.0	1.0	0.0%	1.0	0.0%
Staff Specialist	-	1.0	1.0	1.0	0.0%	1.0	0.0%
Equity Specialist	2.0	2.0	2.0	2.0	0.0%	2.0	0.0%
Total FTEs by Title	10.5	11.0	11.0	11.0	0.0%	11.0	0.0%

BUDGET & FINANCE

Program and Services Chart

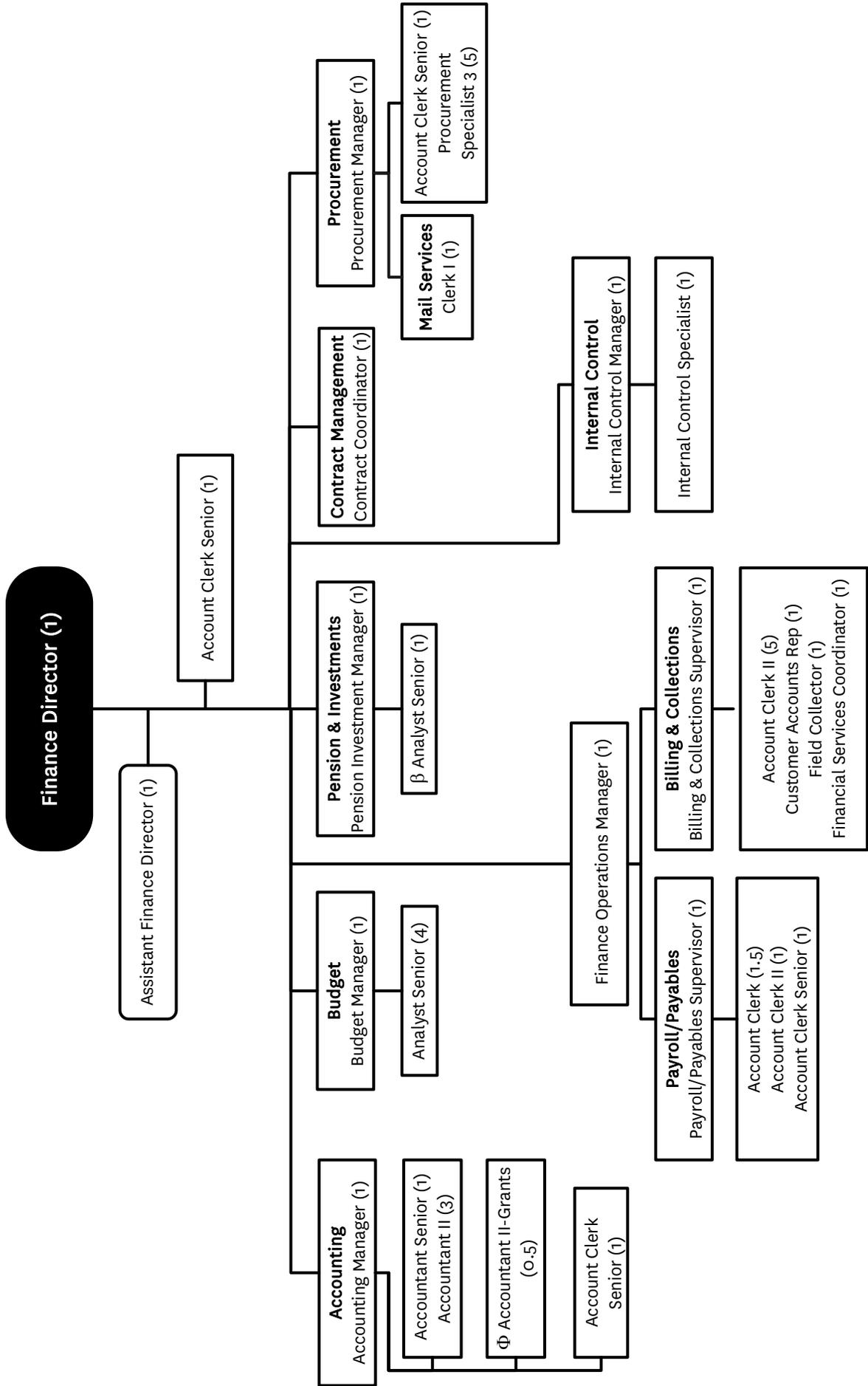


DESCRIPTION:

The Budget & Finance Department's primary responsibilities are to safeguard the City's assets, ensure cost-effectiveness, provide budgetary and financial support to operating departments and report accurate and timely financial information to the City Commission, management, and neighbors. The Department offers budget monitoring, accounting, billing and collections, payroll, accounts payables, mail delivery, grant fiscal coordinating, procurement and contract management services to City departments. This includes providing financial analyses upon request, as well as preparing the biennial budget, annual audited financial statements, the five-year financial forecast, and the five-year Capital Improvement Plan. The Department also oversees cash, investment and debt management, as well as administration of City pension assets.

Budget & Finance

FY 2022 PROPOSED ORGANIZATION CHART



Φ FY22 Proposed Increment
 β Change made in FY21

Department Budget Summary
Budget & Finance

Revenue and Expenditure Highlights

The Budget & Finance Department is the main receiving department of revenues that aid in funding all other departments, such as taxes, indirect costs and investment income. Personal services amount to 71% of the expenditure budget with remaining 29% spent on operating and capital costs.

	FY20 Adopted	FY20 Actual	FY21 Adopted	FY22 Adopted	% Change FY21 to FY22	FY23 Plan	% Change FY22 to FY23
Revenues by Fund:							
General Fund	116,699,296	117,878,174	119,704,039	125,162,599	4.6%	125,484,750	0.3%
Emergency Disaster Fund	-	1,597,235	-	-	n/a	-	-
Misc Special Revenue	250,000	-	250,000	250,000	0.0%	250,000	0.0%
Add'l 5 cent LOGT	1,900,000	2,188,075	1,900,860	2,241,776	17.9%	2,286,612	2.0%
Fleet Replacement	-	17,922	-	-	n/a	-	n/a
Fixed Assets	-	139,813	-	-	n/a	-	n/a
General Long-Term Debt	-	(214,615,000)	-	-	n/a	-	n/a
Total Revenues by Fund	118,849,296	(92,793,780)	121,854,899	127,654,375	4.8%	128,021,361	0.3%
Expenditures by Fund:							
General Fund	4,594,632	3,786,559	3,706,241	3,587,054	-3.2%	3,656,258	1.9%
Misc Special Revenue	-	-	-	250,000	n/a	250,000	0.0%
Add'l LOGT Capital Proj	131,143	102,221	364,780	435,879	19.5%	435,879	0.0%
FY 2015 Bond Funding	-	-	-	-	n/a	-	n/a
Retiree Health Insurance	12,761	9,644	13,191	10,602	-19.6%	10,866	2.5%
General Pension	255,067	220,025	268,286	242,831	-9.5%	251,466	3.6%
Police Officers Pension	107,772	98,424	116,233	106,486	-8.4%	110,686	3.9%
Firefighters Pension	96,941	90,744	108,483	98,368	-9.3%	102,162	3.9%
Police Share Tax Reserve	-	46,983	-	-	n/a	-	n/a
Fire Share Tax Reserve	-	43,479	-	-	n/a	-	n/a
General Long-Term Debt Group	-	(8,868,217)	-	-	n/a	-	n/a
Total Expenditures by Fund	5,198,316	(4,470,137)	4,577,216	4,731,220	3.4%	4,817,316	1.8%
Expenditures by Object							
Salaries & Wages	2,453,090	2,348,261	2,592,682	2,624,307	1.2%	2,677,487	2.0%
Fringe Benefits	1,108,498	811,955	1,047,352	747,398	-28.6%	770,650	3.1%
Operating	631,585	1,069,665	572,401	784,744	37.1%	792,309	1.0%
Capital Outlay	131,143	-	131,143	-	-100.0%	-	n/a
Non-Operating	874,000	(8,899,842)	233,637	250,000	7.0%	250,000	0.0%
Debt Service	-	199,823	-	324,770	n/a	326,870	0.6%
Total Expenditures by Object	5,198,316	(4,470,137)	4,577,216	4,731,220	3.4%	4,817,316	1.8%
Expenditures by Unit							
Accounting	832,414	725,871	755,651	679,497	-10.1%	683,120	0.5%
Accounts Payable	73,861	118,028	96,242	122,249	27.0%	125,347	2.5%
Administration	808,663	642,338	708,739	494,726	-30.2%	505,762	2.2%
Billing & Collections	658,488	625,575	713,568	637,351	-10.7%	650,647	2.1%
Budget	599,661	478,618	849,377	890,078	4.8%	902,048	1.3%
Contract Management	-	-	-	111,262	n/a	109,794	-1.3%
Internal Control	-	-	-	170,243	n/a	174,727	2.6%
Mail Services	60,100	71,810	54,100	45,417	-16.0%	46,420	2.2%
Payroll	247,569	227,344	247,545	260,953	5.4%	267,680	2.6%
Pension	472,541	(8,359,415)	506,194	458,287	-29.0%	475,180	3.7%
Purchasing	571,019	707,871	645,801	611,157	n/a	626,592	2.5%
Treasury	874,000	291,823	-	-	n/a	-	n/a
Hippodrome Rental Account	-	-	-	250,000	n/a	250,000	0.0%
Total Expenditures by Unit	5,198,316	(4,470,137)	4,577,216	4,731,220	3.4%	4,817,316	1.8%

Department Position Summary
Budget & Finance

Title	FY20 Adopted	FY20 Actual	FY21 Adopted	FY22 Adopted	% Change FY21 to FY22	FY23 Plan	% Change FY22 to FY23
Account Clerk	0.5	0.5	0.5	0.5	0.0%	0.5	0.0%
Account Clerk II	6.0	7.0	7.0	7.0	0.0%	7.0	0.0%
Account Clerk, Sr	4.0	4.0	4.0	4.0	0.0%	4.0	0.0%
Accountant II	3.0	3.0	3.0	3.5	16.7%	3.5	0.0%
Accountant, Sr	1.0	1.0	2.0	2.0	0.0%	2.0	0.0%
Accounting Manager	1.0	1.0	1.0	1.0	0.0%	1.0	0.0%
Analyst, Sr	3.0	4.0	4.0	5.0	25.0%	5.0	0.0%
Analyst, Sr - ERP	1.0	-	-	-	n/a	-	n/a
Billing & Collections Supervisor	1.0	1.0	1.0	1.0	0.0%	1.0	0.0%
Budget Manager	1.0	1.0	1.0	1.0	0.0%	1.0	0.0%
Clerk I	1.0	1.0	1.0	1.0	0.0%	1.0	0.0%
Contract Coordinator	1.0	1.0	1.0	1.0	0.0%	1.0	0.0%
Customer Accounts Rep	1.0	1.0	1.0	1.0	0.0%	1.0	0.0%
Field Collector	1.0	1.0	1.0	1.0	0.0%	1.0	0.0%
Finance Director	1.0	1.0	1.0	1.0	0.0%	1.0	0.0%
Finance Director, Assistant	1.0	1.0	1.0	1.0	0.0%	1.0	0.0%
Finance Ops Manager	1.0	1.0	1.0	1.0	0.0%	1.0	0.0%
Financial Services Coordinator	2.0	1.0	1.0	1.0	0.0%	1.0	0.0%
Grants Fiscal Coordinator	1.0	-	-	-	n/a	-	n/a
Internal Control Specialist	1.0	1.0	1.0	1.0	0.0%	1.0	0.0%
Internal Control Manager	1.0	1.0	1.0	1.0	0.0%	1.0	0.0%
Investment Manager	1.0	1.0	1.0	1.0	0.0%	1.0	0.0%
Payroll/Payables Supervisor	1.0	1.0	1.0	1.0	0.0%	1.0	0.0%
Pension Investment Analyst	-	1.0	1.0	-	-100.0%	-	n/a
PT Pension Investment Analyst	1.0	-	-	-	n/a	-	n/a
Procurement Specialist 3	5.0	5.0	5.0	5.0	n/a	5.0	n/a
Procurement Manager	1.0	1.0	1.0	1.0	0.0%	1.0	0.0%
Total FTEs by Title	42.5	41.5	42.5	43.0	1.2%	43.0	0.0%

Note:

Φ increment requested in FY22

BUDGET & FINANCE

Mission: We pledge to safeguard the taxpayers' assets and provide quality service in a courteous and professional manner demonstrated through high ethical standards to our neighbors and other customers.

Goal 5: "Best in Class" Neighbor Services

- Maintain financial stability and a responsible capital improvement program
- Work with external auditors to address any audit findings and complete annual audit by March 31st
- Work in close cooperations the the city's financial advisor to monitor all existing bonds and notes as well as review the overall financial position of the city
- Invest all cash in conformance with adopted investment policy
- Provide quarterly reports on expenditures and revenues, investment, and fuel hedging program performance
- Improve ease of doing business with city government
- Receive GFOA Certificate of Achievement for Excellence in Financial Reporting and Distiguished Budget Award
- Provide departmental trainings for financial system and programs, budget preparation and budget management, and procurement policies and programs

Our Department strives to achieve the following Operational Goals:

Preserve capital, maintain liquidity and maximize investment yield within risk parameters established by investment policy

Maintain a financial and accounting reporting system that is in compliance with all federal, state and local requirements

Communicate timely and accurate financial information to the City Commission, management, operating departments, financial community and to the neighbors of Gainesville

Produce timely and accurate payroll and tax information to our Community builders and retirees

Fully utilize the City's web based Financial and Human Resources Management system

Pay suppliers for goods and services in a timely manner

Assist user departments in the acquisition of those goods and services essential to their operations

Plan for the City's future financial needs (e.g. capital projects)

Add value to the City's procurement of required commodities and services

Explore cooperative purchasing opportunities

BUDGET & FINANCE

Mission: We pledge to safeguard the taxpayers' assets and provide quality service in a courteous and professional manner demonstrated through high ethical standards to our neighbors and other customers.

Goal 5: "Best in Class" Neighbor Services

In order to achieve the above, Divisions will focus on the following Objectives:

<i>Administrative Services</i>	Access capital markets in a cost-effective manner to fund City capital projects.
<i>Procurement</i>	Continue to explore opportunities for cooperative purchasing ventures. Continue to explore/implement opportunities for use of procurement cards.
<i>Finance Operations</i>	Continue to move to paperless processes for payables and receivables.
<i>Pension & Investments</i>	Manage the investment of City pension plans' and retiree health fund, including investment asset allocation and professional investment manager selection. Oversee the administration and investment of the City's operating investment portfolio. Coordinate actuarial valuations.
<i>Accounting</i>	Perform financial analyses that will assist the City in financial and operating decisions. Continue to move to paperless processes for financial reporting.
<i>Internal Audit</i>	Perform all City internal and external accounting and financial reporting functions.
<i>Budget</i>	Prepare a proposed and an approved budget document, including a Budget Summary, and produce any other ancillary/supportive documentation conforming to statutory guidelines. Continue to increase the accuracy and timeliness of the budget development and monitoring process through technological efforts. Enhance the budget process by providing a proactive approach that combines budgetary decision making to overall goal setting, community initiatives, and strategic planning. Continue to improve the level of accuracy of revenue forecasting techniques.

Our Department monitors success with the following Performance Indicators:

City Commission Strategic Goal	Performance Measure	FY20 Target	FY20 Actual	FY21 Target	FY22 Target
“Best in Class” Neighbor Services	Investment Return for Consolidated Police & Fire Pension	7.9%	7.6%	7.9%	7.9%
	Investment Return for General Pension	7.9%	4.07%	7.9%	7.9%
	Investment Return for EHAB/REHAB	7.9%	0.96%	7.9%	7.9%
	Investment Return for Operating Portfolio	1.2%	1.18%	0.25%	0.25%
	Average number of calendar days after the quarter-end to issue quarterly financial statements	0	0	40	30
	Number of Audit findings or Management Comments	0	3	0	0
	Percent change of General Fund actual expenditures to budgeted expenditures	<3.0%	1.0%	<3.0%	<3.0%
	Percent change of General Fund actual revenue to budgeted revenue	<3.0%	0.4%	<3.0%	<3.0%
	Number of Accounts Payable invoices processed	20,000	21,489	20,000	20,000

**OFFICE OF CAPITAL ASSET PLANNING
AND ECONOMIC RESILIENCE
Program and Services Chart**

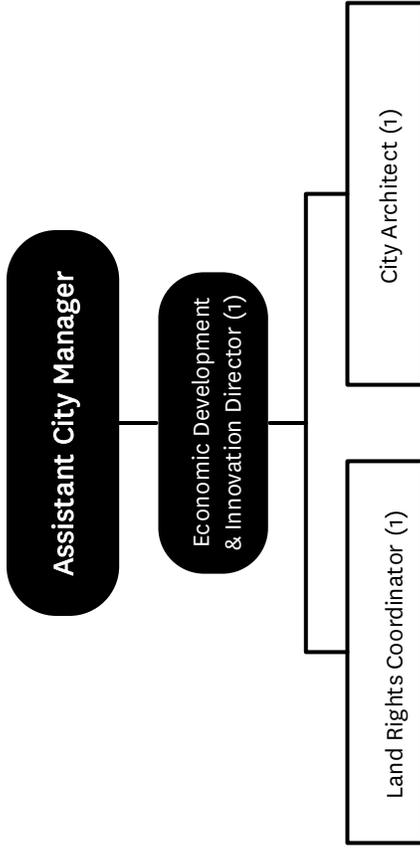


DESCRIPTION:

The Office of Capital Asset Planning and Economic Resilience (CAPER) responsibilities include: (a) city-wide economic development including coordination with the GCRAD; (b) management of city-owned real estate; and, (c) capital improvement planning and coordination.

Office of Capital Asset Planning and Economic Resilience

FY 2022 PROPOSED ORGANIZATION CHART



Department Budget Summary
Office of Capital Asset Planning and Economic Resilience

Expenditure Highlights

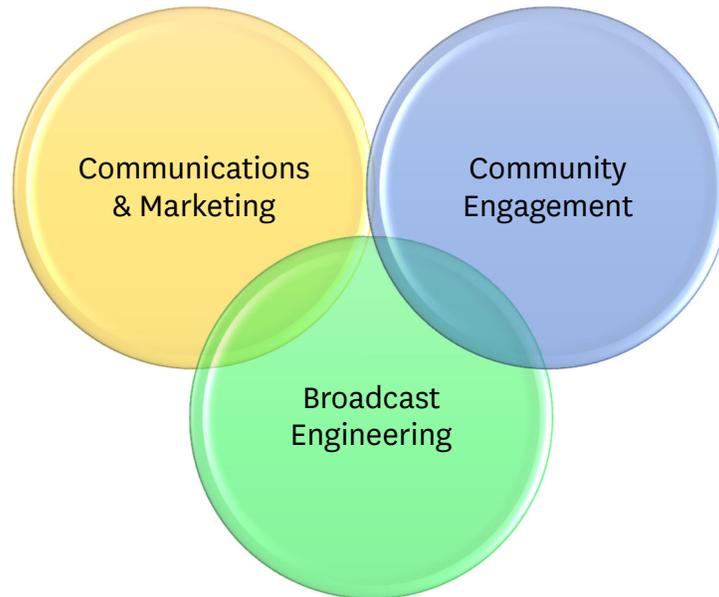
During FY 2020, the Office of Community Investment Programs was renamed the Office of Capital Asset Planning and Economic Resilience (CAPER). CAPER responsibilities include: (a) city-wide economic development including coordination with the GCRAD; (b) management of city-owned real estate; and, (c) capital improvement planning and coordination. CAPER's departmental expenditure budget is comprised of personal services expenses (93%) and operating expenditures (7%).

	FY20 Adopted	FY20 Actual	FY21 Adopted	FY22 Proposed	% Change FY21 to FY22	FY23 Plan	% Change FY22 to FY23
Expenditures by Fund:							
General Fund	-	-	401,782	376,686	-6.2%	385,634	2.4%
Total Expenditures by Fund	-	-	401,782	376,686	-6.2%	385,634	2.4%
Expenditures by Object							
Salaries & Wages	-	-	274,837	286,016	4.1%	293,166	2.5%
Fringe Benefits	-	-	99,609	63,334	-36.4%	65,132	2.8%
Operating	-	-	25,500	25,500	0.0%	25,500	0.0%
Aid to Private Organizations	-	-	1,836	1,836	0.0%	1,836	0.0%
Total Expenditures by Object	-	-	401,782	376,686	-6.2%	385,634	2.4%
Expenditures by Unit							
Administration	-	-	401,782	376,686	-6.2%	385,634	2.4%
Total Expenditures by Unit	-	-	401,782	376,686	-6.2%	385,634	2.4%

Department Position Summary

	FY20 Adopted	FY20 Actual	FY21 Adopted	FY22 Proposed	% Change FY21 to FY22	FY23 Plan	% Change FY22 to FY23
Title							
Economic Development and Innovation Director	-	-	1.0	1.0	0.0%	1.0	0.0%
City Architect	-	-	1.0	1.0	0.0%	1.0	0.0%
Land Rights Coordinator	-	-	1.0	1.0	0.0%	1.0	0.0%
Total FTEs by Title	0.0	0.0	3.00	3.0	0.0%	3.0	0.0%

COMMUNICATIONS AND ENGAGEMENT Program and Services Chart



DESCRIPTION:

The Communications and Engagement Office functions as the public relations and communications agency for the City of Gainesville. The department is responsible for the development, coordination and management of the city’s strategic communications planning, marketing, media relations, public information, crisis communications, social media, website management and public engagement efforts.

The City of Gainesville Broadcast Engineering division oversees the critical public information function for the city, and also produces a series of promotional video assets that are delivered through our Community 12TV government access channel and on two of our social media channels—Facebook and YouTube.

The City of Gainesville Communications and Marketing division is responsible for all creative services, graphic design work, social media and web management and e-marketing and communications activities. The unit is also responsible for planning, researching, designing and implementing communications and marketing strategies to promote the city services and programs.

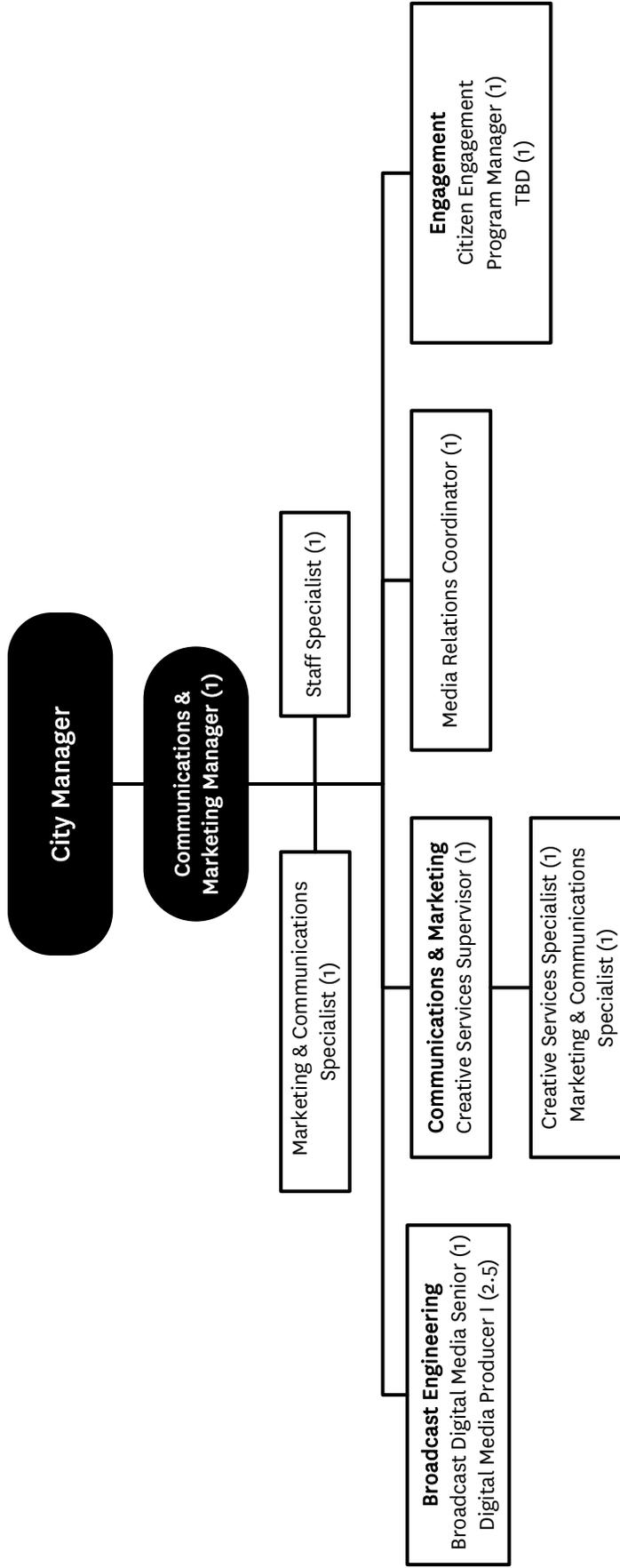
The City of Gainesville Community Engagement division seeks to build stronger relationships with our neighbors through proactive information sharing, inclusive community consulting and collaborative decision making.

SIGNIFICANT CHANGES IN FY 2022/FY 2023:

- Addition of two Community Builders.

Office of Communications & Engagement

FY2022 PROPOSED ORGANIZATION CHART



Department Budget Summary
Communications & Engagement

Expenditure Highlights

In FY18, the Communications Office was reorganized into the newly created Strategic Initiatives Department. During FY19, Communications became a separate city department. In FY20, it was renamed the Office of Communications & Engagement.

	FY20 Adopted	FY20 Actual	FY21 Adopted	FY22 Proposed	FY21 to FY22	FY23 Plan	FY22 to FY23
Expenditures by Fund:							
General Fund	927,193	926,830	1,066,439	1,221,660	14.6%	1,246,632	2.0%
Misc. Special Revenues	-	750	-	-	n/a	-	n/a
General Capital Projects Fund	-	46,072	-	-	n/a	-	n/a
Equipment Replacement Fund	29,200	25,395	150,500	-	-100.0%	-	n/a
Total Expenditures by Fund	956,393	999,047	1,216,939	1,221,660	0.4%	1,246,632	2.0%
Expenditures by Object							
Salaries & Wages	485,437	491,105	572,409	734,228	28.3%	752,584	2.5%
Fringe Benefits	219,028	171,075	237,301	197,229	-16.9%	203,788	3.3%
Operating	222,728	336,867	256,728	290,203	13.0%	290,260	0.0%
Capital	29,200	-	150,500	-	-100.0%	-	n/a
Total Expenditures by Object	956,393	999,047	1,216,939	1,221,660	0.4%	1,246,632	2.0%
Expenditures by Unit							
Communications & Marketing	402,565	540,452	572,679	799,452	39.6%	816,103	2.1%
Broadcast Engineering	524,628	301,592	493,760	314,469	-36.3%	319,905	1.7%
Engagement	-	-	-	107,739	n/a	110,625	2.7%
Communications & Marketing Emergency Management	-	84,787	-	-	n/a	-	n/a
Replace Broadband Equipment	29,200	25,395	150,500	-	-100.0%	-	n/a
SBAC City Government Worker Donations	-	750	-	-	n/a	-	n/a
CoxCom Capital Grant	-	46,072	-	-	n/a	-	n/a
Total Expenditures by Unit	956,393	999,047	1,216,939	1,221,660	0.4%	1,246,632	2.0%

Department Position Summary
Communications & Engagement

Title	FY20 Adopted	FY20 Actual	FY21 Adopted	FY22 Proposed	% Change FY21 to FY22	FY23 Plan	% Change FY22 to FY23
Broadcast Digital Media Senior	1.0	1.0	1.0	1.0	0.0%	1.0	0.0%
Citizen Engagement Program Manager	-	1.0	1.0	1.0	0.0%	1.0	0.0%
Communication & Marketing Manager	1.0	1.0	1.0	1.0	0.0%	1.0	0.0%
Creative Services Specialist	1.0	1.0	1.0	1.0	0.0%	1.0	0.0%
Creative Services Supervisor	1.0	1.0	1.0	1.0	0.0%	1.0	0.0%
Digital Media Producer I	2.5	2.5	2.5	2.5	0.0%	2.5	0.0%
ΩβEngagement Specialist	-	-	-	1.0	n/a	1.0	0.0%
βMarketing & Communication Specialist	1.0	1.0	1.0	2.0	100.0%	2.0	0.0%
Media Relations Coordinator	1.0	1.0	1.0	1.0	0.0%	1.0	0.0%
Staff Specialist	-	1.0	1.0	1.0	0.0%	1.0	0.0%
Total FTEs by Title	8.5	10.5	10.5	12.5	19.0%	12.5	0.0%

Note:

β Change made in FY21 for implementation in FY22.

Ω Human Resources has not yet determined the title of this position. Engagement Specialist is a temporary title until that analysis is completed.

THE OFFICE OF COMMUNICATIONS & ENGAGEMENT

Mission: The City of Gainesville’s Communications and Engagement Office provides strategic communication services, government access broadcasting, creative services, media relations, crisis communication and education programs aimed at connecting our neighbors to the information and services they need through effective and targeted marketing and communications efforts.

Our Office contributes to the City of Gainesville’s Strategic Plan goals in the following ways.

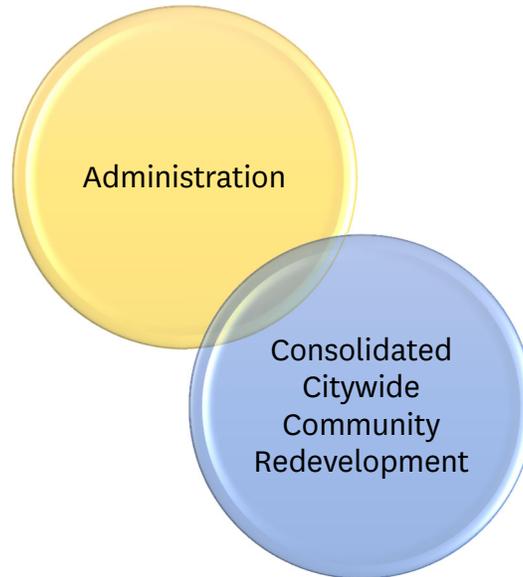
Goal 5: “Best in Class” Neighbor Services

- Community Engagement Program Enhancements
 - Finalize engagement plan for the development of the Comprehensive Plan update
 - Re-establish Community Builder working group to address needs
 - Develop comprehensive guidelines, strategy and tool box applying to the right issues/topics
 - Decision: Budget FY21 Funding
 - Develop Training Class on “Conducting Public Meetings”
 - Launch the Community Cultivators Program

Our Office monitors success with the following Performance Indicators:

City Commission Strategic Goal	Department Goal/Objective	Performance Measure	FY20 Target	FY20 Actual	FY21 Target	FY22 Target
"Best in class" neighbor services	Foster engagement through social media platforms	Number of social media users reached	825,000	4,749,473	2,000,000	2,000,000
	Inform neighbors through the city website	Number of website users	300,000	366,621	330,000	330,000
	Build positive relationships with local media	Number of media inquiries and requests	100	207	200	200
	Proactively share newsworthy stories with the media and public	News releases issued	50	196	75	75
		Video news releases issued	30	40	30	30
	Support transparency and public meeting access via broadcasting services	Hours of live meeting coverage	250	305:09	300	300
	Improve public opinion and sentiment through marketing and advertising efforts	Produced video and radio spots	50	64	75	80

GAINESVILLE COMMUNITY REINVESTMENT AREA Program and Services Chart

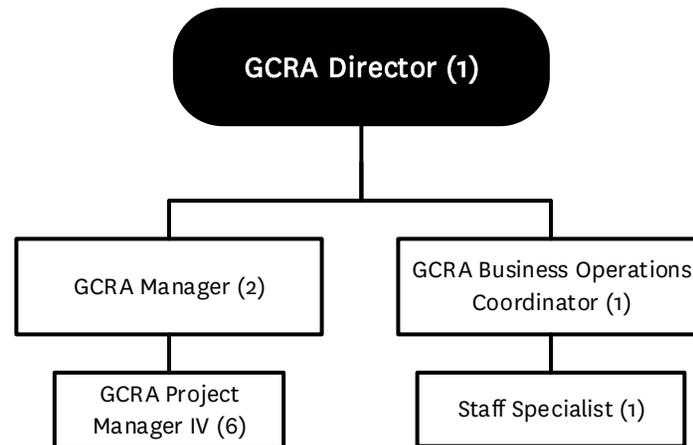


DESCRIPTION:

The Gainesville Community Reinvestment Area (GCRA) is a new city department is tasked with addressing some of the community's most pressing infrastructure and development challenges over the next 10 years. Previous internal boundaries of four redevelopment areas (College Park/University Heights, Downtown, Eastside and Fifth Ave/Pleasant St) were dissolved, resulting in a single reinvestment area with the same external boundary.

Gainesville Community Reinvestment Area

FY 2022 PROPOSED ORGANIZATION CHART



Total FTEs - 12.0

Department Budget Summary
Gainesville Community Reinvestment Area (GCRA)

Revenue and Expenditure Highlights

The Gainesville Community Reinvestment Area (GCRA) is a city department that is tasked with addressing some of the community's most pressing infrastructure and development challenges. The agreement terminates on December 31, 2029. Previous internal boundaries of four redevelopment areas (College Park/University Heights, Downtown, Eastside and 5th Avenue/Pleasant Street) were dissolved, resulting in a single reinvestment area with the same external boundary.

	FY20 Adopted	FY20 Actual	FY21 Adopted	FY22 Proposed	% Change FY21 to FY22	FY23 Plan	% Change FY22 to FY23
Revenues by Fund:							
General Fund	57,600	30,830	-	-	n/a	-	n/a
Economic Development	12,000	10,904	12,000	12,000	0.0%	12,000	0.0%
Downtown Redevelopment Tax							
Increment Financing	-	15,688	-	-	n/a	-	n/a
Fifth Avenue Tax Increment Financing	-	631,238	-	-	n/a	-	n/a
College Park Redevelopment Tax							
Increment Financing	-	18,379	-	-	n/a	-	n/a
Gainesville Community Reinvestment Area	7,517,118	9,187,619	7,417,118	7,317,118	-1.3%	7,217,118	-1.4%
Eastside Tax Increment Financing	-	8,423	-	-	n/a	-	n/a
Total Revenues by Fund	7,586,718	9,903,081	7,429,118	7,329,118	-1.3%	7,229,118	-1.4%
Expenditures by Fund:							
Miscellaneous Special Revenues	-	4,962	-	-	n/a	-	n/a
Capital Improvement Revenue Bond of 2005-Capital Improvement Projects	-	13,438	-	-	n/a	-	n/a
Fleet Replacement Fund	24,500	23,778	-	-	n/a	-	n/a
Downtown Redevelopment Tax							
Increment Financing	-	1,152,413	-	-	n/a	-	n/a
Fifth Avenue Tax Increment Financing	-	1,037,372	-	-	n/a	-	n/a
College Park Redevelopment Tax							
Increment Financing	-	1,194,699	-	-	n/a	-	n/a
Gainesville Community Reinvestment Area	4,272,170	1,826,390	6,640,203	7,965,803	20.0%	7,222,285	-9.3%
Eastside Tax Increment Financing	-	400,946	-	-	n/a	-	n/a
Total Expenditures by Fund	4,296,670	5,653,998	6,640,203	7,965,803	20.0%	7,222,285	-9.3%
Expenditures by Object							
Salaries & Wages	712,859	539,557	748,668	743,469	-0.7%	762,056	2.5%
Fringe Benefits	317,524	206,778	294,557	185,998	-36.9%	191,089	2.7%
Operating	340,994	1,373,934	5,501,385	6,977,342	26.8%	6,203,965	-11.1%
Capital Outlay	2,451,761	528,714	-	-	n/a	-	n/a
Debt Service	425,158	355,184	72,569	-	-100.0%	-	n/a
Non-Operating	48,374	2,649,831	23,024	58,993	156.2%	65,175	10.5%
Total Expenditures by Object	4,296,670	5,653,998	6,640,203	7,965,803	17.4%	7,222,285	-9.3%
Expenditures by Unit							
Gainesville Community Reinvestment Area - Operating	1,869,409	2,026,708	1,641,853	1,564,029	-4.7%	1,637,639	4.7%
Economic Development Projects	-	152	2,175,000	-	-100.0%	-	n/a

Department Budget Summary
Gainesville Community Reinvestment Area (GCRA)

	FY 2020 Adopted	FY 2020 Actual	FY 2021 Adopted	FY 2022 Proposed	% Change FY21 to FY22	FY 2023 Plan	% Change FY22 to FY23
GNVCares	-	211,433	-	-	n/a	-	n/a
Model Block/Attainable Housing	326,933	-	-	750,000	n/a	750,000	0.0%
Historic Heritage Trail	100,000	46,335	-	150,000	n/a	500,000	233.3%
Power District Redevelopment	400,000	678,490	-	350,000	n/a	175,000	-50.0%
College Park University Heights							
Primary Corridors	20,000	193,079	-	-	n/a	-	n/a
Innovation District	560,000	833,758	-	-	n/a	-	n/a
College Park Neighborhood							
Improvements	192,570	-	-	-	n/a	-	n/a
College Park Community Policing	200,000	-	-	-	n/a	-	n/a
Porter Neighborhood Improvements	150,000	-	-	-	n/a	-	n/a
Stormwater Improvements	300,000	-	-	-	n/a	-	n/a
University Avenue Police Substation	47,797	-	-	-	n/a	-	n/a
Heartwood	85,000	235,229	-	530,000	n/a	262,000	-50.6%
Cornerstone	33,294	108,735	-	-	n/a	-	n/a
Duval Neighborhood Improvements	11,667	-	-	-	n/a	-	n/a
Union Street Project	-	179,648	-	-	n/a	-	n/a
Project-Related Professional Services	-	146,459	-	-	n/a	-	n/a
The Palms	-	31,981	-	-	n/a	-	n/a
Jefferson on 2nd	-	204,665	-	-	n/a	-	n/a
Economic Development Finance							
Programs	-	443,795	-	700,000	n/a	350,000	-50.0%
Community Enhancements/Housing							
Initiatives	-	-	2,523,350	-	-100.0%	-	n/a
Public Space/Streetscape Investments	-	-	300,000	-	-100.0%	-	n/a
University House on Northwest 13th							
Street	-	180,813	-	-	n/a	-	n/a
Strategic Partnerships	-	85,038	-	-	n/a	-	n/a
Special Projects	-	47,681	-	-	n/a	-	n/a
Corridor Improvements	-	-	-	475,000	n/a	600,000	26.3%
Eastside Food Mobility Hub	-	-	-	1,200,000	n/a	1,100,000	-8.3%
Residential Improvement Programs	-	-	-	297,000	n/a	297,000	0.0%
Business Improvement Grant Program	-	-	-	350,000	n/a	340,000	-2.9%
Property Acquisitions/Options	-	-	-	300,000	n/a	-	-100.0%
Community Partnership Grants	-	-	-	15,000	n/a	15,000	0.0%
8th Avenue & Waldo Improvements	-	-	-	900,000	n/a	800,000	-11.1%
Gainesville Technology							
Entrepreneurship Center Management	-	-	-	350,000	n/a	350,000	0.0%
University Avenue & Waldo Road							
Mixed Use	-	-	-	34,774	n/a	45,647	31.3%
Total Expenditures by Unit	4,296,670	5,653,998	6,640,203	7,965,803	17.4%	7,222,285	-9.3%

Department Budget Summary
Gainesville Community Reinvestment Area (GCRA)

Title	FY20 Adopted	FY20 Actual	FY21 Adopted	FY22 Proposed	% Change FY21 to FY22	FY23 Plan	% Change FY22 to FY23
Gainesville Community Reinvestment Area Business Operations Manager	1.0	1.0	1.0	1.0	0.0%	1.0	0.0%
Gainesville Community Reinvestment Area Director	1.0	1.0	1.0	1.0	0.0%	1.0	0.0%
Gainesville Community Reinvestment Area Manager	2.0	2.0	2.0	2.0	0.0%	2.0	0.0%
Gainesville Community Reinvestment Area Project Manager IV	6.0	6.0	6.0	6.0	0.0%	6.0	0.0%
Staff Assistant	1.0	1.0	1.0	1.0	0.0%	1.0	0.0%
Total FTEs by Title	11.0	11.0	11.0	11.0	0.0%	11.0	0.0%

GAINESVILLE COMMUNITY REINVESTMENT AREA (GCRA)

Mission: The Gainesville consolidated Community Reinvestment Area was created through the adoption of Ordinance 181001 which went into effect on October 1, 2019. The ordinance dissolved the CRA and created the GCRA, a department of the City that reports to the City Manager, is governed by the City Commission, and is guided by a citizen advisory board. Under the new structure the GCRA operates a single district with a set budget for ten years, guided by the ten year reinvestment plan. The former redevelopment objectives have been transformed into a set of consolidated reinvestment objectives; Economic Development, Community Enhancements and Housing, and Public Space and Streetscape. GCRA projects and programs are identified in the Reinvestment Roadmap for fiscal years 2020-2029.

Goal 1: Equitable Community

- GCRA consolidated plan identified the need for an Eastside Food/Mobility Hub which is listed as an FY2021 high priority and is referenced as #3 “Desert Elimination Action Plan”
- GCRA consolidated plan identified the need to program the Cornerstone Campus to raise visibility of the site. To help meet the community goal of providing medical services in East Gainesville the GCRA has partnered with the University of Florida medical school at the Cornerstone Campus to offer healthcare. This is referenced as #2 “Comprehensive City Public Health Policy and Strategy/Action Plan” and is a top priority.
- GCRA consolidated plan identifies Economic Development Plans are needed to target specific markets including healthcare, food (production, distribution, sales, restaurants) banking, and small businesses. This was made a high priority in the City’s Strategic Plan and is referred to as the Gainesville East Incentive Plan #4 and is a high priority.

Goal 3: A Great Place to Live and Experience

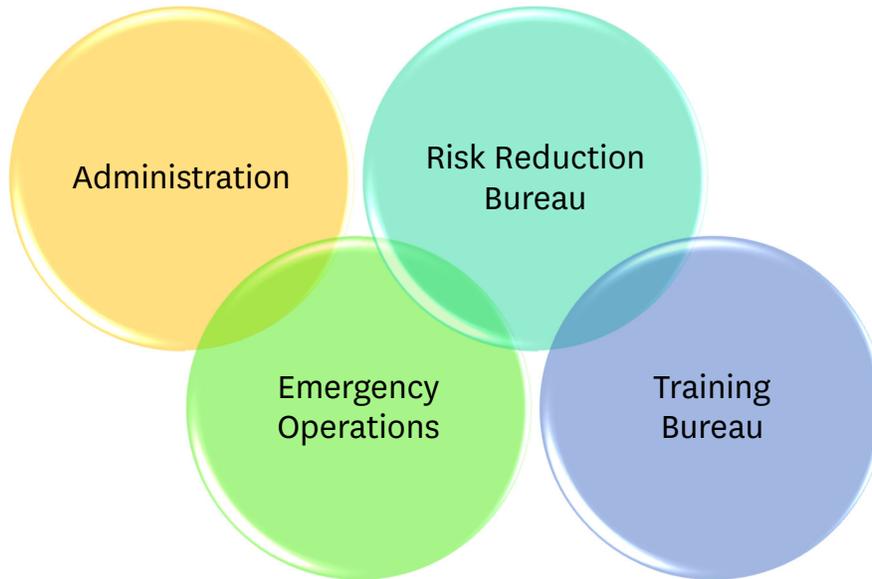
- The GCRA is part of the City’s affordable housing strategy and this is a top priority (number 1) and is supported by the consolidated plan by the following projects: Greater Duval Neighborhood Improvements, Heartwood Neighborhood, Porters Neighborhood Improvements, Model Block and Obtainable Housing Strategies, and various residential improvement programs.
- Downtown Master Plan (renamed Downtown Strategic Plan) was identified in the GCRA’s consolidated plan as part of its Economic Development Objective and is also listed as a top priority #2 in the action agenda.
- Vision zero is a high priority #4 and the GCRA is tasked with 6 Public Space and Streetscape Improvement projects; 13th Street Corridor Improvements, SE Hawthorne Road Corridor Improvements, SW 2nd Avenue Corridor Improvements, SW 4th Avenue Corridor Improvements, University Avenue Corridor Improvements, and the Waldo Road and Williston Road Corridor Improvements. GCRA is partnering with other City Departments to ensure these goals are met.

- Homeless City Action Plan is a high priority action agenda and the GCRA contributed funding for Downtown homeless outreach.

Goal 4: Resilient Local Economy

- GCRA consolidated plan identifies Economic Development Plans are needed to target specific markets including healthcare, food (production, distribution, sales, restaurants) banking and small businesses. This was made a high priority in the City's Strategic Plan and is referred to as the "City Resiliency Economic Development Policy & Strategy" #2 and not listed as a top or high priority. It also supports #3 "Small Business Retention and Growth"
- GCRA participation in "Job Training/Career Development Program" was identified in the consolidated plan as the University Avenue and Waldo Road Mixed Use Development and Job Training Center.

GAINESVILLE FIRE RESCUE Program and Services Chart



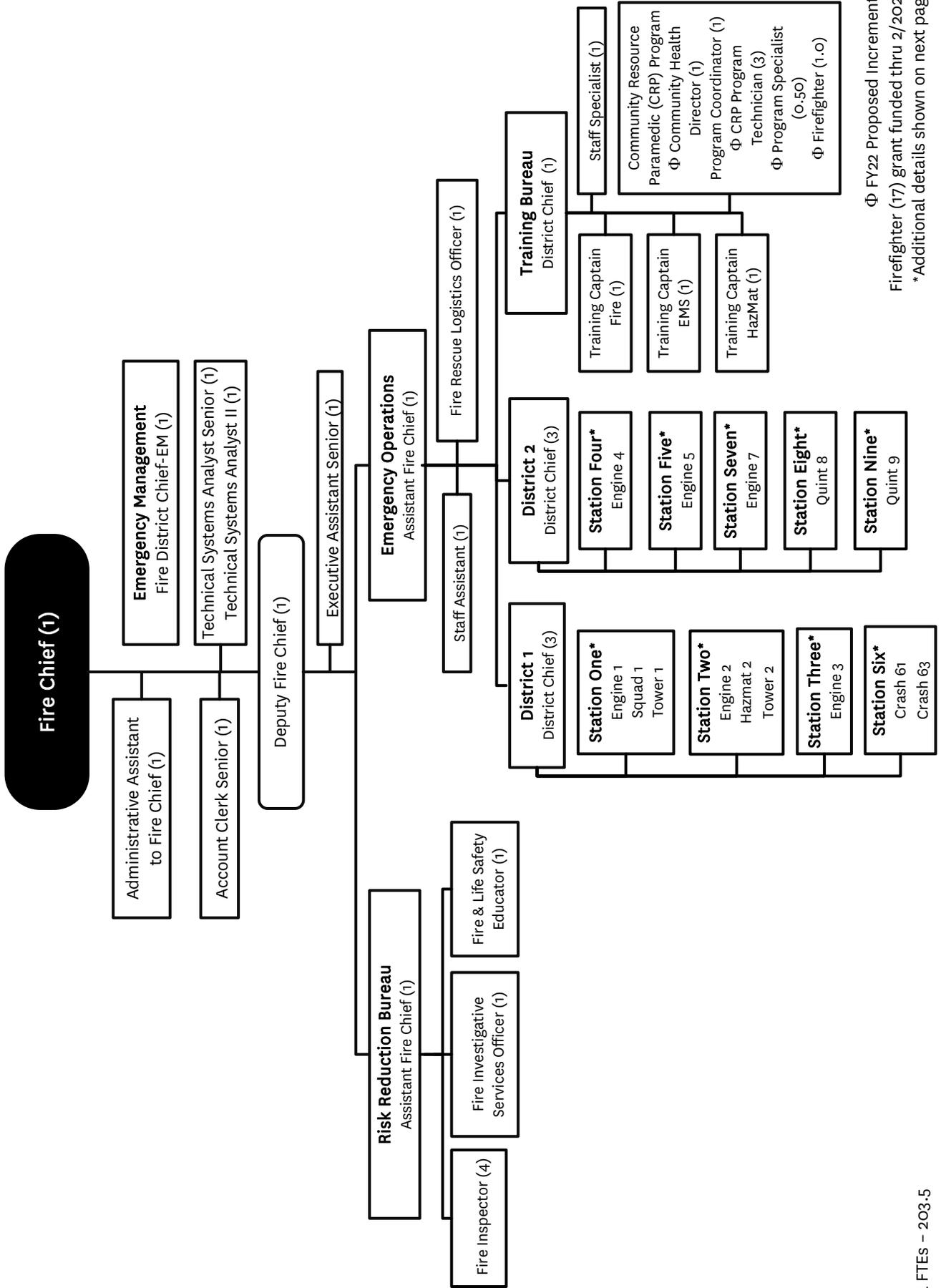
DESCRIPTION:

Gainesville Fire Rescue (GFR) is an accredited agency with the Commission on Fire Accreditation International, with an ISO PPC classification of 2. GFR has been saving lives and property in our city since 1882 and is an all-hazards response department providing services for fire suppression, emergency medical services, emergency management, rescue services, and special hazard risks.

The department staffs eight fire stations and one airport firefighting station with 174 firefighters who respond with six engines, two quints (combination fire truck), two 100-foot tower ladders, one squad, one hazardous materials unit, two aircraft firefighting units, and two district chief command vehicles 24 hours per day, seven days per week. Additional personnel serve the community through, fire safety inspections, fire and life safety education, training of personnel and citizens, community resource paramedicine and technical and administrative functions. In 2018, GFR personnel responded to over 19,900 incidents. Of the nearly 25,500 unit responses to these incidents, over 15,600 or 61% were for medical calls.

Gainesville Fire Rescue

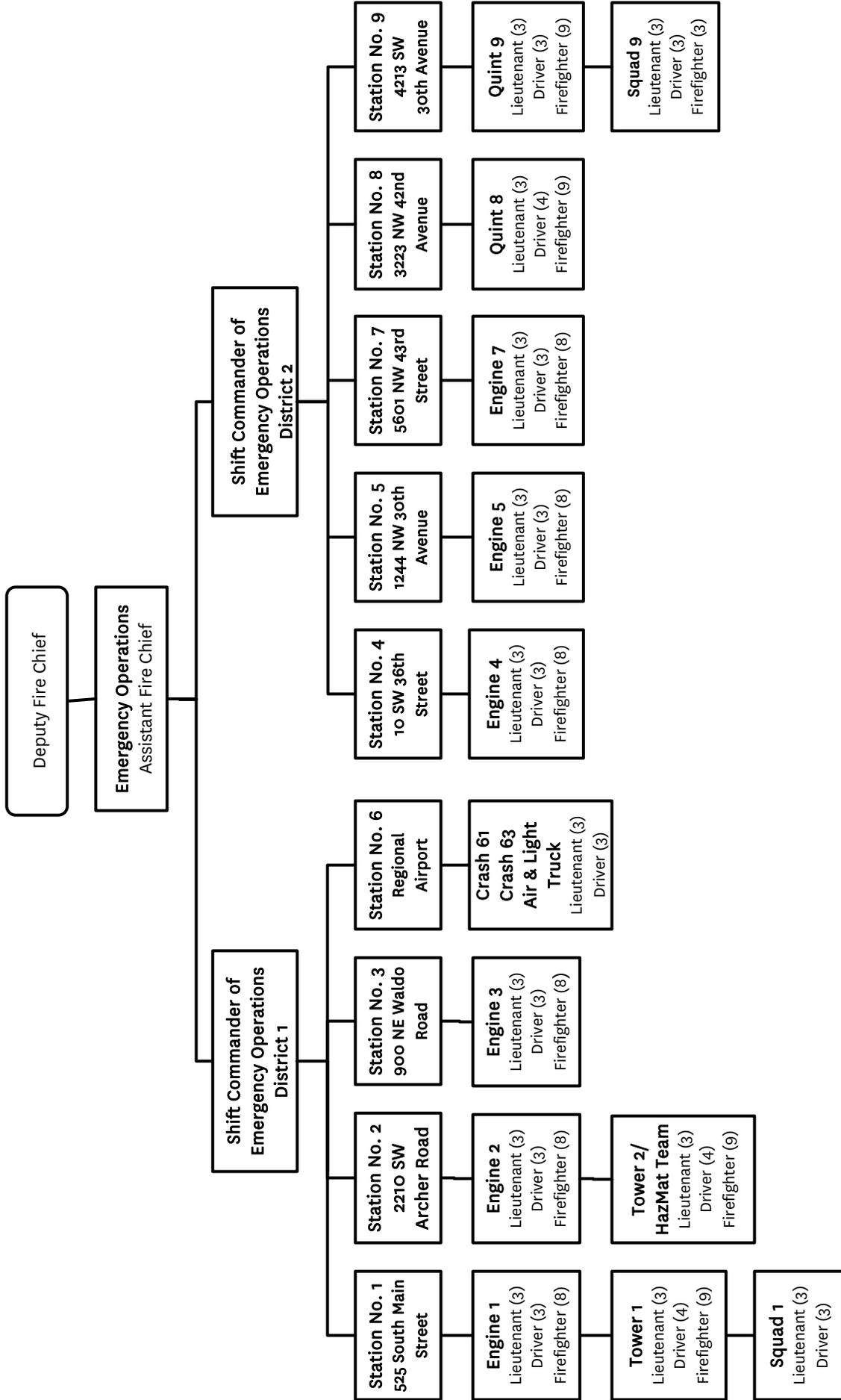
FY 2022 PROPOSED ORGANIZATION CHART



Φ FY22 Proposed Increments
 Firefighter (17) grant funded thru 2/2022
 *Additional details shown on next page

Gainesville Fire Rescue

FY 2022 PROPOSED ORGANIZATION CHART



Firefighter (17) grant funded thru 2/2022
*Additional Details shown on previous page

Department Budget Summary
Gainesville Fire Rescue

Revenue and Expenditure Highlights

The Gainesville Fire Rescue Department collects a majority of their revenue through the Fire Assessment Fee, which helps offset the costs of providing fire services. Typically, the majority of the expenditures for this department are attributable to personnel, which make up 82% of the department's total budget.

	FY20 Adopted	FY20 Actual	FY21 Adopted	FY22 Proposed	% Change FY21 to FY22	FY23 Plan	% Change FY22 to FY23
Revenues by Fund:							
General Fund	9,210,544	10,595,805	9,843,398	10,902,803	10.8%	11,015,402	1.0%
Misc Grants	266,520	869,609	545,400	239,932	-56.0%	-	-100.0%
Misc Special Revenue	-	13,533.50	-	-	n/a	-	n/a
General Capital Projects	22,457	22,457	-	-	n/a	-	n/a
FFGFC 05 Capital Projects Fund	-	93,927	-	-	n/a	-	n/a
Fleet Replacement Fund	-	31,470	-	-	n/a	-	n/a
Total Revenues by Fund	9,499,521	11,626,802	10,388,798	11,142,735	7.3%	11,015,402	-1.1%
Expenditures by Fund:							
General Fund	20,208,936	20,357,131	20,189,011	20,162,544	-0.1%	21,095,112	4.6%
Misc. Grants Fund	1,469,768	1,102,519	545,400.00	239,932	-56.0%	-	-100.0%
Misc. Special Revenues	-	61,714	-	-	n/a	-	n/a
General Capital Projects	-	90,723	-	-	n/a	-	n/a
CIRB of 2005 - CIP Fund	-	567	-	-	n/a	-	n/a
Facilities Maintenance	-	114,131	45,000	-	-100.0%	-	n/a
Equipment Replacement	86,000	66,818	281,000	-	-100.0%	-	n/a
CIRB of 2014 - CIP Fund	-	1,316	-	-	n/a	-	n/a
CIRB of 2017 - CIP Fund	-	31,105	-	-	n/a	-	n/a
FY19 Bond Funding	2,706,000	1,280,436	-	-	n/a	-	n/a
Fleet Replacement	160,000	85,834	944,500.00	-	-100.0%	1,280,500	n/a
Total Expenditures by Fund	24,630,704	23,192,293	22,004,911	20,402,476	-7.3%	22,375,612	9.7%
Expenditures by Object							
Salaries & Wages	11,148,587	11,385,229	11,076,892	11,679,472	5.4%	12,163,651	4.1%
Fringe Benefits	7,480,497	7,102,804	6,365,162	4,980,007	-21.8%	5,094,687	2.3%
Operating	3,039,620	3,408,538	3,282,357	3,742,997	14.0%	3,836,774	2.5%
Capital Outlay	2,962,000	1,295,722	1,280,500	-	-100.0%	1,280,500	n/a
Total Expenditures by Object	24,630,704	23,192,293	22,004,911	20,402,476	-7.3%	22,375,612	9.7%

Department Budget Summary
Gainesville Fire Rescue

(continued)

	FY20 Adopted	FY20 Actual	FY21 Adopted	FY22 Proposed	% Change FY21 to FY22	FY23 Plan	% Change FY22 to FY23
Expenditures by Unit							
Office of the Fire Chief	1,122,395	868,964	893,208	836,988	-6.3%	856,552	2.3%
Emergency Operations	16,864,574	17,070,860	16,737,478	16,724,154	-0.1%	17,418,055	4.1%
Risk Reduction Bureau	160,035	186,927	177,665	167,808	-5.5%	171,469	2.2%
Fire Inspections	443,664	408,558	510,334	390,478	-23.5%	399,485	2.3%
Fire Safety Pub Education	94,460	93,519	89,689	84,297	-6.0%	86,245	2.3%
Fire Investigative Services	155,589	165,819	160,365	149,849	-6.6%	152,888	2.0%
Emergency Management	135,673	148,194	141,962	136,042	-4.2%	139,052	2.2%
Training Bureau	870,234	790,252	858,862	807,972	-5.9%	820,867	1.6%
Community Resource Paramedicine	-	-	170,430	468,263	174.8%	648,366	38.5%
Information Technology	207,112	224,929	264,987	212,163	-19.9%	217,603	2.6%
Fire Assessment Expenditures	155,200	210,588	184,030	184,030	0.0%	184,030	0.0%
Fire Board of Adjustments	-	-	-	500	n/a	500	0.0%
Emergency Mgmt/Events	-	188,522	-	-	n/a	-	n/a
General Capital Projects	-	90,723	-	-	n/a	-	n/a
Fire Station No. 8	-	567	-	-	n/a	-	n/a
Fire Station Maintenance	-	114,131	45,000	-	-100.0%	-	n/a
Fleet Replacement	160,000	85,834	944,500	-	-100.0%	1,280,500	n/a
Fire Equipment Replacement	86,000	66,818	281,000	-	-100.0%	-	n/a
Fire Alerting System	-	1,316	-	-	n/a	-	n/a
Fire Station No. 1	-	31,105	-	-	n/a	-	n/a
Fire Station No. 9 & Ladder 9	2,706,000	1,280,436	-	-	n/a	-	n/a
Special Programs	-	61,714	-	-	n/a	-	n/a
Grant Programs	1,469,768	1,102,519	545,400	239,932	-56.0%	-	-100.0%
Total Expenditures by Unit	24,630,704	23,192,293	22,004,911	20,402,476	-7.3%	22,375,612	9.7%

Department Position Summary

Fire Rescue

Title	FY20	FY20	FY21	FY22	% Change	FY23	% Change
	Adopted	Actual	Adopted	Proposed	FY21 to FY22	Plan	FY22 to FY23
Account Clerk, Sr	1.0	1.0	1.0	1.0	0.0%	1.0	0.0%
Admin Asst to Fire Chief	1.0	1.0	1.0	1.0	0.0%	1.0	0.0%
ΦCRP Community Health Director	-	-	-	1.0	n/a	1.0	0.0%
ΔCRP Program Coordinator	1.0	1.0	1.0	1.0	0.0%	1.5	50.0%
ΦCRP Program Specialist	-	-	-	0.5	n/a	0.5	0.0%
Φ,Δ CRP Program Technician	-	-	2.0	3.0	50.0%	4.0	33.3%
Executive Assistant, Sr	1.0	1.0	1.0	1.0	0.0%	1.0	0.0%
Fire Chief	1.0	1.0	1.0	1.0	0.0%	1.0	0.0%
Fire Chief, Assistant	2.0	2.0	2.0	2.0	0.0%	2.0	0.0%
Fire Chief Deputy	1.0	1.0	1.0	1.0	0.0%	1.0	0.0%
Fire District Chief	7.0	7.0	7.0	7.0	0.0%	7.0	0.0%
Fire District Chief, EM	1.0	1.0	1.0	1.0	0.0%	1.0	0.0%
Fire Driver-Operator	42.0	42.0	42.0	42.0	0.0%	42.0	0.0%
Φ,Δ Firefighter	87.0	87.0	87.0	88.0	1.1%	90.0	2.3%
Fire Inspector	4.0	4.0	4.0	4.0	0.0%	4.0	0.0%
Fire Investigative Service Officer	1.0	1.0	1.0	1.0	0.0%	1.0	0.0%
Fire Lieutenant	39.0	39.0	39.0	39.0	0.0%	39.0	0.0%
Fire & Life Safety Educator	1.0	1.0	1.0	1.0	0.0%	1.0	0.0%
Fire Rescue Logistics Officer	1.0	1.0	1.0	1.0	0.0%	1.0	0.0%
Fire Training Captain	3.0	3.0	2.0	2.0	0.0%	2.0	0.0%
Fire Training Captain - Hazmat	-	-	1.0	1.0	0.0%	1.0	0.0%
Staff Assistant	1.0	1.0	1.0	1.0	0.0%	1.0	0.0%
Staff Specialist	1.0	1.0	1.0	1.0	0.0%	1.0	0.0%
Tech Systems Analyst	1.0	1.0	1.0	1.0	0.0%	1.0	0.0%
Tech Systems Analyst, Sr	1.0	1.0	1.0	1.0	0.0%	1.0	0.0%
Total FTEs by Title	198.0	198.0	200.0	203.5	1.8%	207.0	1.7%

Note:

Φ increment requested in FY22

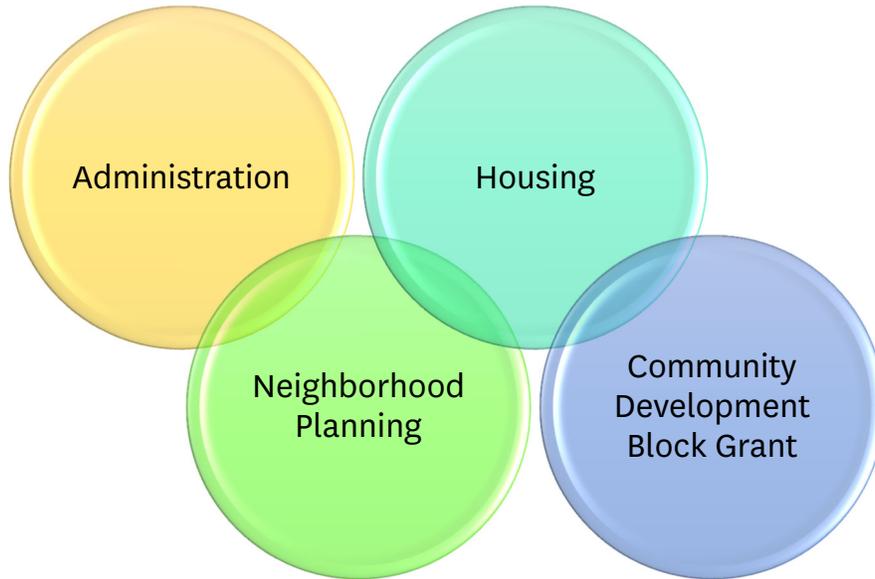
Δ increment requested in FY23

Our Department monitors success with the following Performance Indicators:

City Commission Strategic Goal	Department Goal/Objective	Performance Measure	FY20 Target	FY20 Actual	FY21 Target	FY22 Target
"Best in Class" Neighbor Services	Identify opportunities to increase response capacity to effectively and efficiently manage expanding demand. Measure of success = Percent of calls meeting performance standards (shown as 90th percentile baselines).	90 th percentile for Turnout Time of the First Arriving Unit to Structure Fires in the Urban Area	80 sec	87 sec	80 sec	80 sec
		90 th percentile for Travel Time of the First Arriving Unit at Structure Fires in the Urban Area	4:00 min	5:53 min	4:00 min	4:00 min
		90 th percentile Total Response Time (including call processing) of the First Arriving Unit at Structure Fires in the Urban Area	6:20 min	8:45 min	6:20 min	6:20 min
		90 th percentile Total Response Time (including call processing) for the Effective Firefighting Force (ERF) to Structure Fires in the Urban Area	10:20 min	15:49	10:20 min	10:20 min
		90 th percentile for Turnout Times for Priority Medical Incidents in the Urban Area	60 sec	96 sec	60 sec	60 sec
		90 th percentile for Travel Times for Priority Medical Incidents in the Urban Area	4:00 min	6:31 min	4:00 min	4:00 min
		90 th percentile Total Response Times (including call processing) for Priority Medical Incidents in the Urban Area	6:20 min	9:22 min	6:20 min	6:20 min

OFFICE OF HOUSING & COMMUNITY DEVELOPMENT

Program and Services Chart

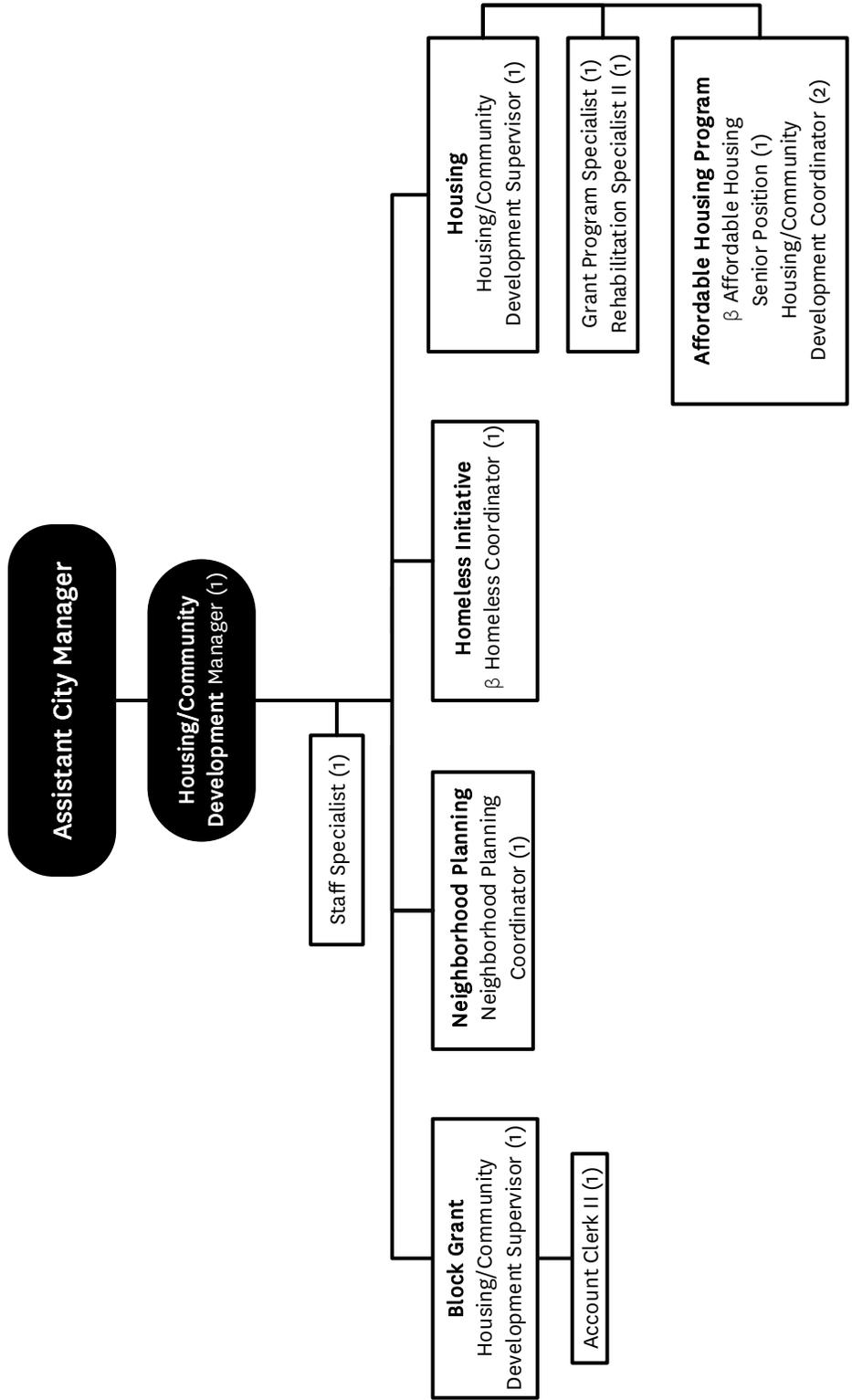


DESCRIPTION:

The Office of Housing and Community Development provides all services related to quality of life in the many neighborhoods throughout the City. These programs include neighborhood stabilization, administration of state and federal grant funding, improvements to housing, enforcement of City land codes, and redevelopment of older communities. Furthermore, the office takes the lead in special projects, such as the City's homelessness initiative. Managerial oversight is provided by an Assistant City Manager.

Office of Housing & Community Development

FY 2022 PROPOSED ORGANIZATION CHART



Department Budget Summary
Office of Housing & Community Development

Revenue and Expenditure Highlights

About 62% of the revenues for this office are from state and federal grants. Expenses from this office include appropriations to outside agencies through the CDBG and HOME grant processes and the Community Grant Program.

	FY20 Adopted	FY20 Actual	FY21 Adopted	FY22 Proposed	% Change FY21 to FY22	FY23 Plan	% Change FY22 to FY23
Revenues by Fund:							
General Fund	75,747	25,132	190,727	205	-99.9%	205	0.0%
CDBG	1,319,592	930,287	2,078,750	1,360,960	-34.5%	1,360,960	0.0%
Urban Development Action Grant	23,225	301,394	-	-	n/a	-	n/a
HOME	530,141	87,847	532,788	577,606	8.4%	577,606	0.0%
Misc Grant Fund	-	1,545	258,530	-	-100.0%	-	n/a
Water/Wastewater Surcharge	250,000	924,077	2,193,253	550,000	-74.9%	550,000	0.0%
SHIP Grant	231,919	282,043	1,420,723	1,420,373	0.0%	1,420,373	0.0%
Misc. Special Revenue	940,527	2,824,484	1,839,915	1,510,000	-17.9%	1,510,000	0.0%
Total Revenues by Fund	3,371,151	5,376,808	8,514,686	5,419,144	-36.4%	5,419,144	0.0%
Expenditures by Fund:							
General Fund	1,831,064	1,606,317	311,718	473,609	51.9%	485,002	2.4%
CDBG	1,319,592	1,592,451	1,314,389	1,360,960	3.5%	1,360,960	0.0%
HOME	530,140	141,656	529,797	577,606	9.0%	577,606	0.0%
Misc. Grant Fund	-	1,545	-	-	n/a	-	-
Water/Wastewater Surcharge	-	147,567	-	550,000	n/a	550,000	0.0%
SHIP Grant	231,919	530,758	231,610	1,420,373	513.3%	1,420,377	0.0%
Misc. Special Revenue	948,062	2,223,317	1,368,247	1,510,000	10.4%	1,510,000	0.0%
CIRB 2010 Capital Project Fund	-	110,942	-	-	n/a	-	n/a
Fleet Replacement Fund	-	-	114,500	-	-100.0%	-	n/a
Total Expenditures by Fund	4,860,777	6,354,553	3,870,261	5,892,548	52.3%	5,903,945	0.2%
Expenditures by Object							
Salaries & Wages	1,563,846	1,437,197	682,915	765,473	12.1%	775,377	1.3%
Fringe Benefits	667,772	548,354	251,806	218,909	-13.1%	225,236	2.9%
Operating	2,176,219	3,538,443	2,180,177	4,639,055	112.8%	4,629,598	-0.2%
Capital Outlay	-	207,827	114,500	-	-100.0%	-	n/a
Non-Operating	452,940	622,731	640,863	269,111	-58.0%	273,733	1.7%
Total Expenditures by Object	4,860,777	6,354,553	3,870,261	5,892,548	52.3%	5,903,945	0.2%

Department Budget Summary
Office of Housing & Community Development

(continued)	FY20 Adopted	FY20 Actual	FY21 Adopted	FY22 Proposed	% Change FY21 to FY22	FY23 Plan	% Change FY22 to FY23
Expenditures by Unit							
Neighborhood Planning	103,474	106,012	103,671	3,015	-97.1%	3,015	0.0%
Code Enforcement	1,249,773	1,064,165	-	-	n/a	-	n/a
Demolitions/Lot Clearings	38,000	18,281	-	-	n/a	-	n/a
Dignity Village Management	72,075	505,007	72,247	-	-100.0%	-	n/a
Board and Seals	4,250	1,105	-	-	n/a	-	n/a
SHIP Program	231,919	530,758	231,610	1,420,373	513.3%	1,420,377	0.0%
Overgrown Prop Nuisance	15,000	5,234	-	-	n/a	-	n/a
Block Grant Administration	-	25,431	-	-	n/a	-	n/a
Bus Pass Program for Empowerment Center	15,000	-	15,000	15,000	0.0%	15,000	0.0%
Housing Program Delivery Costs	34,811	51,096	151,244	124,223	-17.9%	127,536	2.7%
Affordable Housing Initiative	205,756	59,828	156,302	261,463	67.3%	267,697	2.4%
Affordable Housing Projects	-	-	-	250,000	n/a	250,000	0.0%
Block Grant Set Aside	315,250	219,208	323,678	812,742	151.1%	819,154	0.8%
CDBG Emergency Management	-	233,428	-	-	n/a	-	n/a
CHDO Reserve Set Aside	79,521	-	79,521	-	-100.0%	-	n/a
City Homeowner Rehab	-	30,178	-	-	n/a	-	n/a
City Housing Program Set Aside	959,585	378,381	956,236	1,081,984	13.2%	1,074,477	-0.7%
Code Enforcement Set Aside	198,695	64,909	-	-	n/a	-	n/a
ConnectFree Program Delivery	-	32,826	-	50,000	n/a	50,000	0.0%
FY19 CDBG Reprogrammed for FY20 CDBG COVID-19 Emergency Assistance	-	77,189	-	-	n/a	-	n/a
	-	480,743	-	-	n/a	-	n/a
State of Florida Coronavirus Relief Fund	-	1,545	-	-	n/a	-	n/a
GNV Cares	-	89,485	-	-	n/a	-	n/a
Family Unification Program	10,000	277	10,000	10,000	0.0%	10,000	0.0%
FY19 Block Grant Set Aside	-	24,395	-	42,126	n/a	43,185	2.5%
HCA Affordable Housing Programs	-	3,931	-	-	n/a	-	n/a
Health, Safety & Environment	-	3,800	-	250,000	n/a	250,000	0.0%
Homeless Initiative	-	-	-	69,908	n/a	71,753	2.6%
Homelessness Coordination	36,000	18,160	36,000	-	-100.0%	-	n/a
House Replacement	-	2,450	-	-	n/a	-	n/a
Housing Program Outside Agency Set Aside	101,681	36,382	101,681	1,715	-98.3%	1,749	2.0%
Landlord Mitigation Fund	15,000	15,000	-	-	n/a	-	n/a
One-Stop Center - Operations	827,027	1,500,013	1,250,000	1,500,000	20.0%	1,500,000	0.0%
One-Stop Homeless Assist Center	2,960	417,812	-	-	n/a	-	n/a
Program Income	-	66,535	-	-	n/a	-	n/a
Public Services Set Aside	195,000	64,995	383,069	-	-100.0%	-	n/a
Rehab Loans & Grants	-	174,738	-	-	n/a	-	n/a
Relo Payment/Assistance	-	11,624	-	-	n/a	-	n/a
Rental Housing Implement	150,000	-	-	-	n/a	-	n/a
Roof Program	-	39,632	-	-	n/a	-	n/a
Total Expenditures by Unit	4,860,777	6,354,553	3,870,261	5,892,548	52.3%	5,903,945	0.2%

Department Position Summary
Office of Housing & Community Development

Title	FY20 Adopted	FY20 Actual	FY21 Adopted	FY22 Proposed	% Change FY21 to FY22	FY23 Plan	% Change FY22 to FY23
Account Clerk II	1.0	1.0	1.0	1.0	0.0%	1.0	0.0%
Affordable Housing Position	-	-	-	1.0	n/a	1.0	0.0%
Code Enforcement Manager	1.0	1.0	-	-	n/a	-	n/a
Code Enforcement Officer	11.0	11.0	-	-	n/a	-	n/a
Code Enforcement Supervisor	2.0	1.0	-	-	n/a	-	n/a
Field Collector	1.0	1.0	-	-	n/a	-	n/a
Grants Program Specialist	1.0	2.0	1.0	1.0	0.0%	1.0	0.0%
Homeless Coordinator	-	-	-	1.0	n/a	1.0	0.0%
Housing/Community Development Coordinator	2.0	1.0	2.0	2.0	0.0%	2.0	0.0%
Housing/Community Development Manager	1.0	2.0	1.0	1.0	0.0%	1.0	0.0%
Housing/Community Development Supervisor	2.0	2.0	2.0	2.0	0.0%	2.0	0.0%
Landlord Permit Coordinator	1.0	1.0	-	-	n/a	-	n/a
Neighborhood Plan Coordinator	1.0	1.0	1.0	1.0	0.0%	1.0	0.0%
Rehabilitation Specialist II	1.0	1.0	1.0	1.0	0.0%	1.0	0.0%
Staff Specialist	3.0	3.0	3.0	1.0	-66.7%	1.0	0.0%
Total FTEs by Title	28.00	28.00	12.00	12.00	0.0%	12.00	0.0%

OFFICE OF HOUSING AND COMMUNITY DEVELOPMENT

Mission: The Office of Housing and Community Development will work toward the development of Gainesville as a livable city with a strong downtown, sustainable neighborhoods, vital activity centers, and housing and social services to meet the needs of Gainesville's neighbors.

The Office contributes to the City of Gainesville's Strategic Plan goals in the following ways.

Goal 3: A Great Place to Live and Experience

- Provide an array of programs and services to address community and housing needs to improve the quality of life for low-income neighbors, such as:
 - Assistance to seniors and/or at-risk youth
 - Nutritional Support
 - Homeless Assistance
 - Job Training/Employment Opportunity
 - Homeowner Rehabilitation
- Support affordable housing developers to construct new affordable housing for low-income families, via land donations and local government contributions for housing tax credit projects, as available.
- Continue neighborhood revitalization efforts through new development and preservation of housing in low-income neighborhoods with emphasis on public/private partnerships.
- Support the City's efforts to reduce homelessness in Gainesville and Alachua County.
- Finalize work plan for implementation of the Housing Action Plan.
- Through the Land Donation Program, surplus land is donated to non-profit housing developers for the development of affordable housing.
- Coordinate with GCRA to build 34 new mixed-income homes in the Heartwood Subdivision; of which, eleven (11) are designated as affordable housing for first-time homebuyers.
- Continue Down Payment Assistance Program by assisting first-time homebuyers with downpayment/closing costs to purchase a home.
- Homebuyer Education-provide training and counseling to potential first-time homebuyers to prepare for homeownership, includes budgeting, credit, and maintaining a home and finances.
- Issued a Request For Proposal seeking Legal Assistance for Eviction Prevention to provide legal services, including counseling, representation in legal proceedings, and providing education to the community regarding tenants' rights in designated geographic areas in the city.
- Issued a Request for Proposal for Homeowner Education to provide legal assistance through homeowner education workshops to educate homeowners about their legal rights; the pros and cons of selling, and how to spot predatory practices.

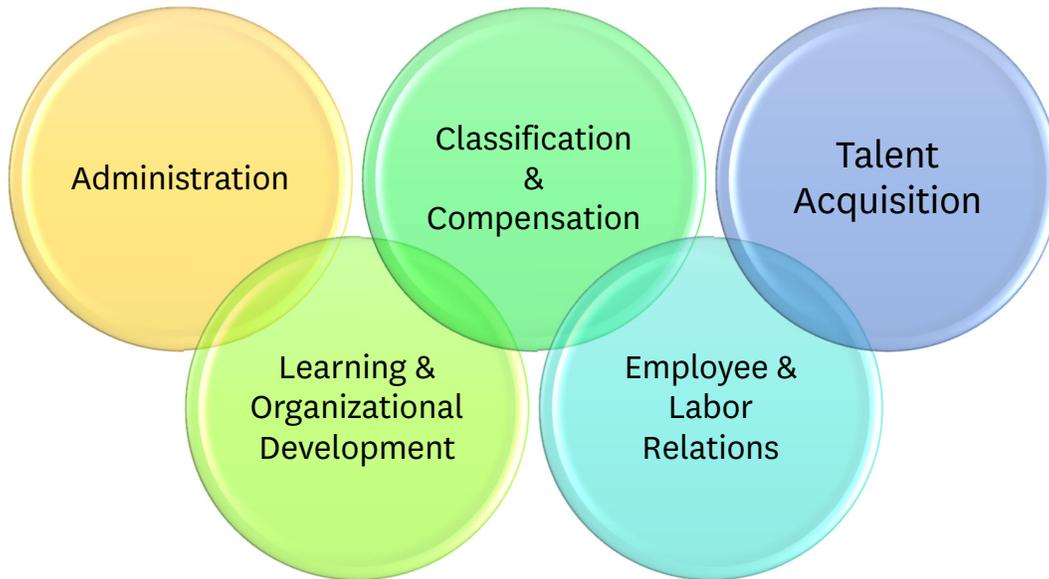
Our Office monitors success with the following Performance Indicators:

City Commission Strategic Goal	Office Goal/Objective	Performance Measure	FY20 Target	FY20 Actual	FY21 Target	FY22 Target
Goal 3: A Great Place to Live and Experience	Provide housing assistance to low-income families through CDBG, HOME, SHIP programs and other public/private partnerships	Heartwood Subdivision providing affordable homeownership opportunities.	N/A	N/A	5	6
		Land Donation Pilot Program providing affordable homeownership opportunities.	N/A	N/A	6	5
		Rental Housing providing affordable rental housing for seniors.	N/A	N/A	N/A	92
		Rental Housing providing affordable rental housing for families.	N/A	N/A	N/A	192
		Rental Housing providing affordable rental housing for Public Housing families.	N/A	N/A	96	N/A
		Number of families served through the Comprehensive Housing Programs (rehab, new construction, down payment, mortgage foreclosure, etc.)	32	22*	35	35
		Number of families served through the Housing Counseling Program (homebuyer education, homeowner education, credit counseling, special projects, etc.)	265	137*	260	260

In March 2020, the Country, State and City was impacted by the Coronavirus (COVID-19) pandemic which had a direct impact on the Office of Housing and Community Development's housing programs. The COVID-19 pandemic caused a complete stay-at-home shut down for months. With the shut down, many families found themselves in dire need of financial assistance with monthly obligations. Thus, many HCD funding sources for its housing programs were reallocated to emergency assistance programs such as the GNVCares About Neighbors (445 assisted) and the CRF Utility Assistance Programs (423 assisted) to address the pandemic. As such, the annual HCD housing program numbers are a reflection of the City's efforts to address the most urgent needs during FY20.

HUMAN RESOURCES

Program and Services Chart

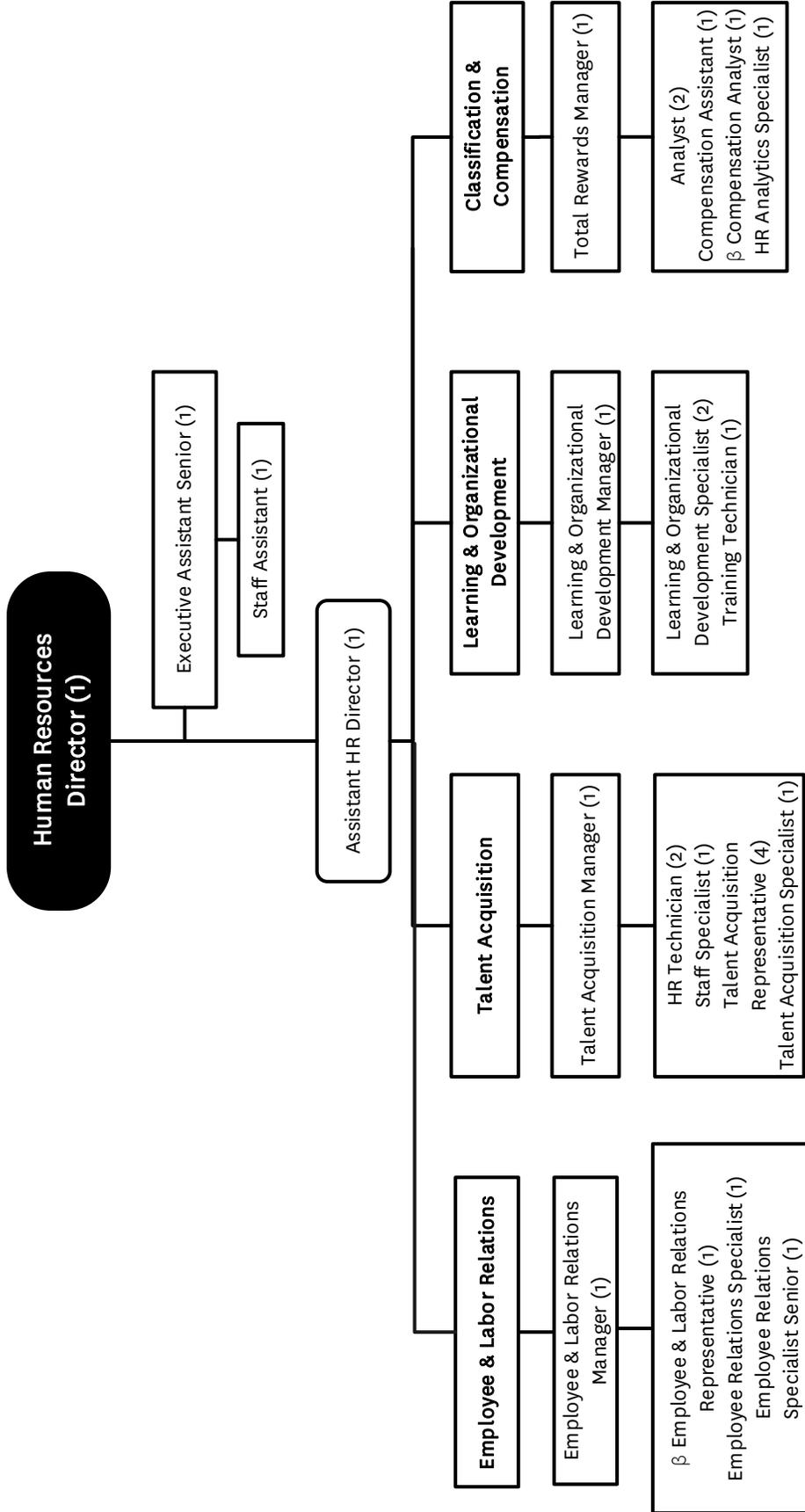


DESCRIPTION:

The Human Resources (HR) department provides meaningful and personalized services to Charter Officers, Community Builders and Neighbors in support of City Commission goals and objectives.

Human Resources

FY 2022 PROPOSED ORGANIZATION CHART



Department Budget Summary
Human Resources

Revenue and Expenditure Highlights

The Human Resources Department's expenditure budget is mostly comprised of personal services expenses at 87% with the remaining budget of 13% going towards operating expenses.

	FY20 Adopted	FY20 Actual	FY21 Adopted	FY22 Proposed	% Change FY21 to FY22	FY23 Plan	% Change FY22 to FY23
Revenues by Fund:							
General Fund	308	250	308	324	5.1%	327	1.0%
Misc Special Revenue	12,596	12,596	12,596	-	-100.0%	-	n/a
Total Revenues by Fund	12,904	12,846	12,904	324	-97.5%	327	1.0%
Expenditures by Fund:							
General Fund	2,841,293	2,239,531	2,797,793	2,576,125	-7.9%	2,636,331	2.3%
Misc Special Revenue	12,596	6,647	-	-	n/a	-	n/a
Total Expenditures by Fund	2,853,889	2,246,178	2,797,793	2,576,125	-7.9%	2,636,331	2.3%
Expenditures by Object							
Salaries & Wages	1,675,402	1,376,635	1,675,402	1,787,454	6.7%	1,832,140	2.5%
Fringe Benefits	720,144	505,556	720,144	446,201	-38.0%	461,495	3.4%
Operating	445,748	363,987	402,248	342,470	-14.9%	342,696	0.1%
Total Expenditures by Object	2,841,294	2,246,178	2,797,794	2,576,125	-7.9%	2,636,331	2.3%
Expenditures by Unit							
Administration	810,155	543,531	810,155	528,129	-34.8%	540,590	2.4%
Classification & Compensation	346,547	398,211	303,047	491,264	62.1%	503,810	2.6%
Employee and Labor Relations	519,240	341,513	519,240	357,400	-31.2%	366,968	2.7%
Learning & Organizational Development	332,116	177,459	332,116	396,799	19.5%	405,497	2.2%
T.E.A.M.	-	6,647	-	-	n/a	-	n/a
Talent Acquisition	833,236	778,816	833,236	802,533	-3.7%	819,466	2.1%
Total Expenditures by Unit	2,841,294	2,246,178	2,797,794	2,576,125	-7.9%	2,636,331	2.3%

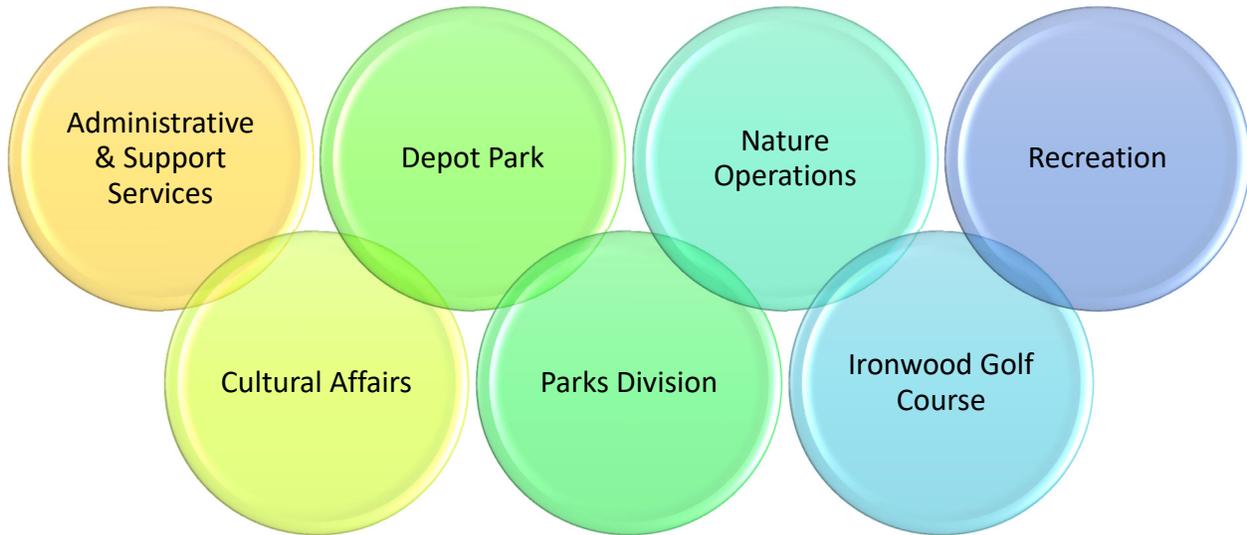
Department Position Summary

Human Resources

Title	FY20	FY20	FY21	FY22	%	FY23	%
	Adopted	Actual	Adopted	Proposed	Change FY21 to FY22	Plan	Change FY22 to FY23
Analyst	2.0	2.0	2.0	2.0	0.0%	2.0	0.0%
Assistant HR Director	1.0	1.0	1.0	1.0	0.0%	1.0	0.0%
Compensation Assistant	1.0	1.0	1.0	1.0	0.0%	1.0	0.0%
Total Rewards Manager	1.0	1.0	1.0	1.0	0.0%	1.0	0.0%
Compensation Analyst	-	1.0	1.0	1.0	0.0%	1.0	0.0%
Compensation Specialist	1.0	-	-	-	n/a	-	n/a
Employee & Labor Relations Manager	1.0	1.0	1.0	1.0	0.0%	1.0	0.0%
Employee & Labor Relations Representative	-	1.0	1.0	1.0	0.0%	1.0	0.0%
Employee Relations Specialist	2.0	1.0	1.0	1.0	0.0%	1.0	0.0%
Employee Relations Specialist, Sr	1.0	1.0	1.0	1.0	0.0%	1.0	0.0%
Executive Assistant, Sr	1.0	1.0	1.0	1.0	0.0%	1.0	0.0%
HR Analytics Specialist	1.0	1.0	1.0	1.0	0.0%	1.0	0.0%
HR Director	1.0	1.0	1.0	1.0	0.0%	1.0	0.0%
HR Technician	2.0	2.0	2.0	2.0	0.0%	2.0	0.0%
Learning & Organizational Development Manager	1.0	1.0	1.0	1.0	0.0%	1.0	0.0%
Learning & Organizational Development Specialist	2.0	2.0	2.0	2.0	0.0%	2.0	0.0%
Staff Assistant	1.0	1.0	1.0	1.0	0.0%	1.0	0.0%
Staff Specialist	1.0	1.0	1.0	1.0	0.0%	1.0	0.0%
Talent Acquisition Manager	1.0	1.0	1.0	1.0	0.0%	1.0	0.0%
Talent Acquisition Representative	4.0	4.0	4.0	4.0	0.0%	4.0	0.0%
Talent Acquisition Specialist	1.0	1.0	1.0	1.0	0.0%	1.0	0.0%
Training Technician	1.0	1.0	1.0	1.0	0.0%	1.0	0.0%
Total FTEs by Title	27.0	27.0	27.0	27.0	0.0%	27.0	0.0%

PARKS, RECREATION & CULTURAL AFFAIRS

Program and Services Chart



DESCRIPTION:

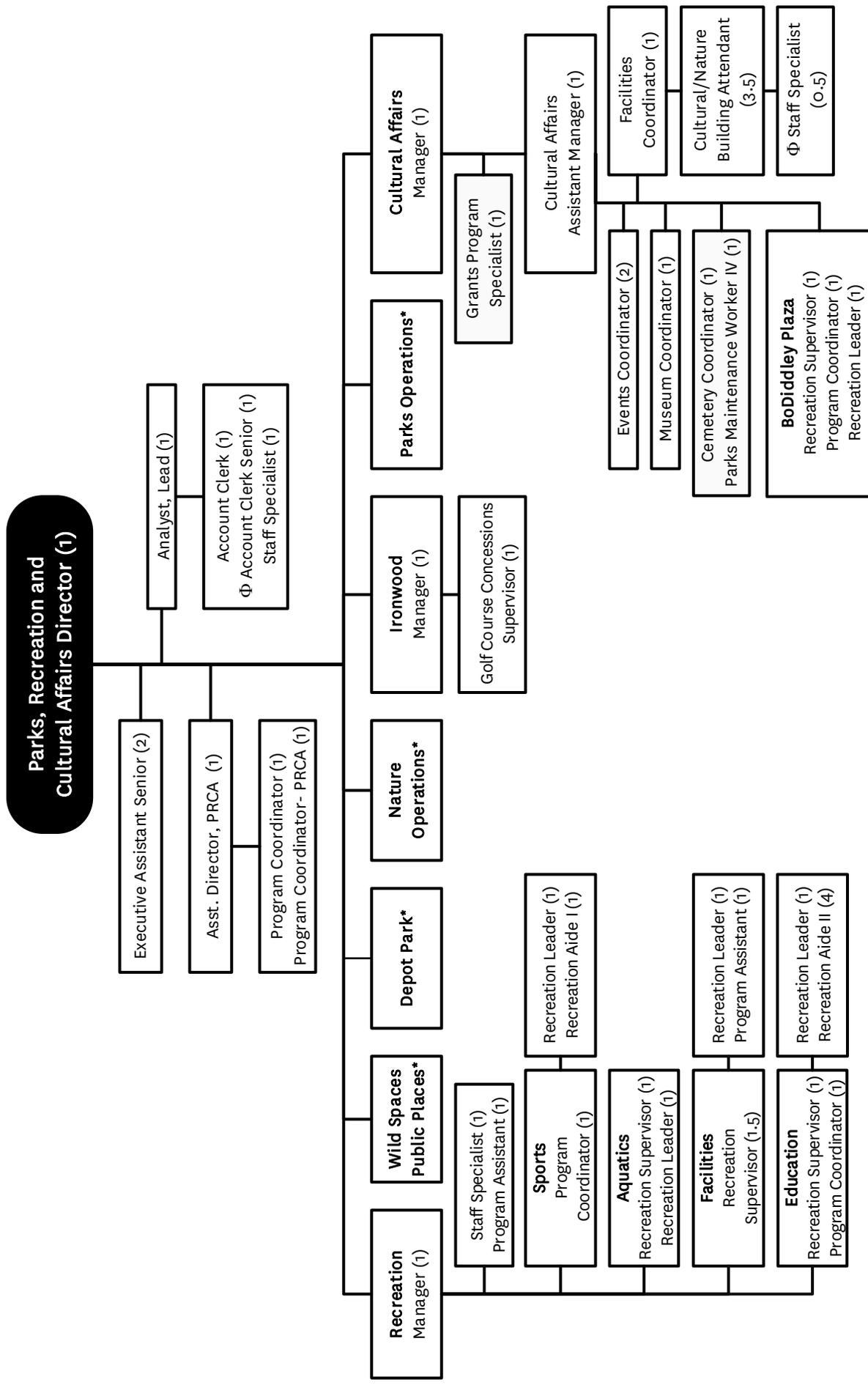
The mission of the Department of Parks, Recreation and Cultural Affairs is to provide and maintain the natural, recreational and cultural facilities and programs that make Gainesville a great place to live, work and visit, and that help sustain the City economically, socially and environmentally.

SIGNIFICANT CHANGES IN FY 2022/FY 2023:

The City Commission adopted the City Manager's recommendation to *delay* the transition of Wild Spaces & Public Places Operation and Maintenance Expenses from Wild Spaces to General Government.

Parks, Recreation and Cultural Affairs

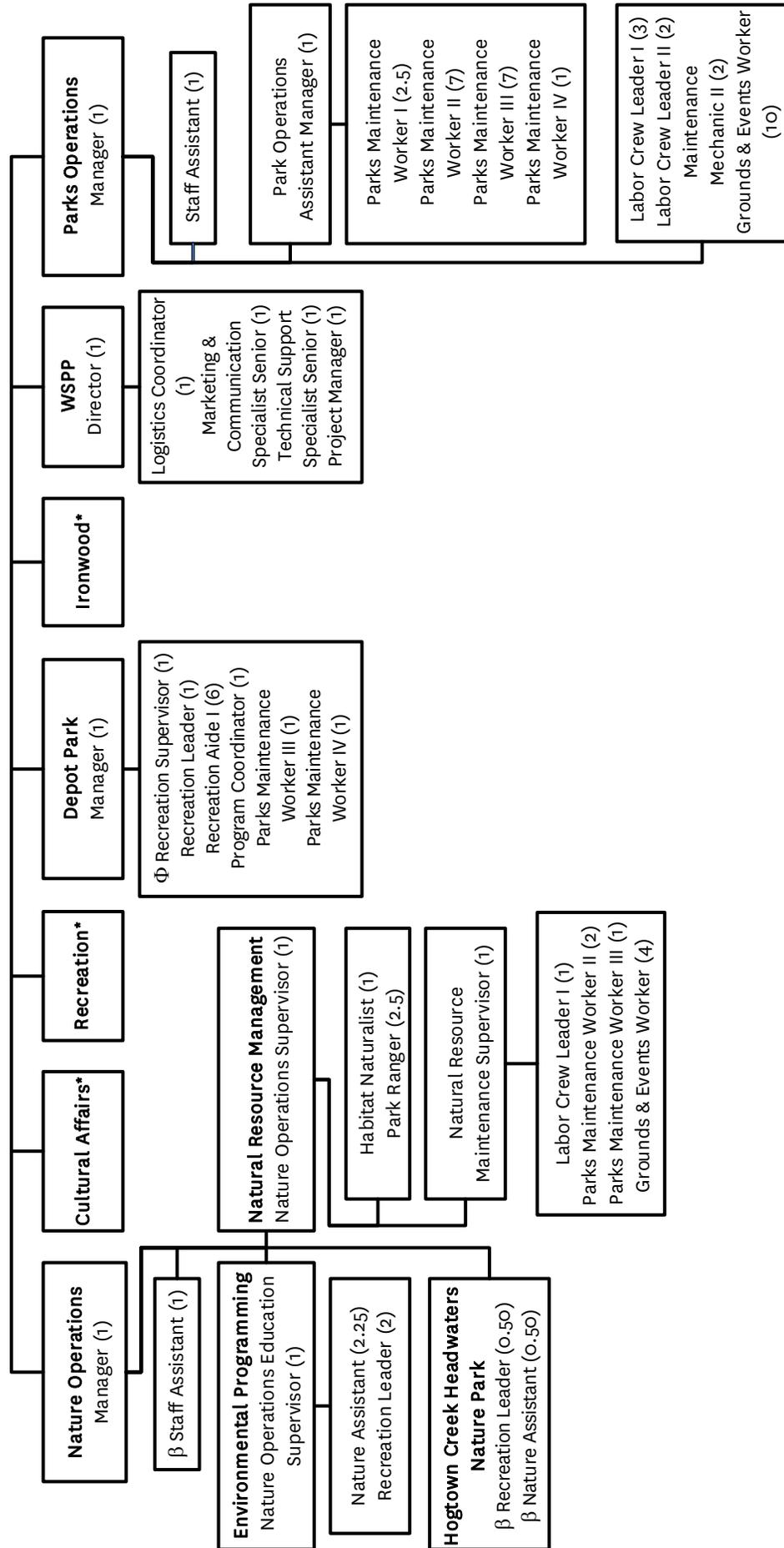
FY 2022 PROPOSED ORGANIZATION CHART



β Change made in FY21
 Φ FY22 Proposed Increment
 *Additional details shown on next page

Parks, Recreation and Cultural Affairs

FY 2022 PROPOSED ORGANIZATION CHART



β Change made in FY21
 Φ FY22 Proposed Increment
 * Additional details shown on previous page

Department Budget Summary
Parks, Recreation & Cultural Affairs (PRCA)

Revenue and Expenditure Highlights

The Parks, Recreation & Cultural Affairs Department's General Fund revenues are received from golf course fees of 54%, aquatic, recreation and sports fees at 22% and the remainder from miscellaneous sources. Expenditures for this department are personnel costs at 37%, operating costs 61% with the remaining expenses going towards capital projects or other miscellaneous expenses. The increase in operating costs is due to reclassification of Wild Spaces Public Places expense budget. Once completed, project expenses are capitalized which will be reflected in actuals.

	FY20 Adopted	FY20 Actual	FY21 Adopted	FY22 Proposed	% Change FY21 to FY22	FY23 Plan	% Change FY22 to FY23
Revenues by Fund:							
General Fund	1,391,944	1,378,037	2,057,096	1,786,282	-13.2%	1,857,282	4.0%
Cultural Affairs Projects	511,022	503,241	511,022	511,022	0.0%	511,022	0.0%
Miscellaneous Grants Fund	-	40,056	-	-	n/a	-	n/a
Miscellaneous Special Revenues	-	98,635	-	-	n/a	-	n/a
General Capital Projects	40,000	255,457	40,000	303,209	658.0%	302,191	-0.3%
Wild Spaces Public Places	-	6	-	-	n/a	-	n/a
Wild Spaces Public Places - Land Acquisition	-	892	-	-	n/a	-	n/a
Senior Recreation Center	-	103	-	-	n/a	-	n/a
Wild Spaces Public Places	-	7,550,776	6,500,000	8,000,000	23.1%	8,100,000	1.3%
Wild Spaces Public Places-Joint Projects w/Alachua County	-	34,472	-	-	n/a	-	n/a
Ironwood Renovation	95,521	-	94,438	-	-100.0%	-	n/a
Ironwood Surcharge/Capital Projects	153,000	-	153,000	-	-100.0%	-	n/a
Total Revenues by Fund	2,191,486	9,861,675	9,355,556	10,600,513	13.3%	10,770,495	1.6%
Expenditures by Fund:							
General Fund	11,870,603	11,141,274	13,151,940	13,232,693	0.6%	13,768,547	4.0%
Cultural Affairs Projects	412,181	501,780	410,603	415,299	1.1%	416,042	0.2%
Miscellaneous Grants Fund	-	34,681	-	-	n/a	-	n/a
Miscellaneous Special Revenues	65,867	172,139	84,031	86,386	2.8%	88,541	2.5%
General Capital Projects	50,000	193,290	50,000	111,220	122.4%	192,796	73.3%
Greenspace Acquisition and Community Improvement	-	238,731	-	-	n/a	-	n/a
Capital Improvement Revenue Bond of 2005 Capital Projects	-	87,996	-	-	n/a	-	n/a
Wild Spaces Public Places - Land Acquisition	-	2,934	-	-	n/a	-	n/a
Facilities Maintenance	232,500	60,689	110,000	-	-100.0%	-	n/a
Equipment Replacement	50,000	89,900	109,000	-	-100.0%	-	n/a
Capital Improvement Revenue Bond of 2014 Capital Projects	-	22,389	-	-	n/a	-	n/a
Wild Spaces Public Places	1,936,660	7,066,839	516,082	7,785,295	1408.5%	6,638,568	-14.7%
Wild Spaces Public Places-Joint Projects w/Alachua County	1,075,000	213,200	-	-	n/a	-	n/a
Ironwood Renovation	33,640	-	31,474	-	-100.0%	-	n/a
Ironwood Surcharge/Capital Projects	95,065	-	114,415	-	-100.0%	-	n/a
Fleet Replacement Fund	341,800	415,637	128,300	29,500	-77.0%	80,200	171.9%
Evergreen Cemetery Trust	50,000	12,491	-	100,000	n/a	-	-100.0%
Art in Public Places	-	20,703	-	-	n/a	-	n/a
Total Expenditures by Fund	16,213,315	20,274,674	14,705,844	21,760,393	48.0%	21,184,695	-2.6%

Department Budget Summary
Parks, Recreation & Cultural Affairs (PRCA)

	FY20 Adopted	FY20 Actual	FY21 Adopted	FY22 Proposed	% Change FY21 to FY22	FY23 Plan	% Change FY22 to FY23
Expenditures by Object							
Salaries & Wages	5,196,309	5,808,692	5,819,849	6,452,969	10.9%	6,548,867	1.5%
Fringe Benefits	1,860,724	1,909,152	2,085,405	1,509,270	-27.6%	1,557,015	3.2%
Operating	5,531,462	5,084,532	6,024,664	13,512,711	124.3%	12,699,332	-6.0%
Capital Outlay	3,299,300	7,240,626	292,300	29,500	-89.9%	80,200	171.9%
Debt Service	33,640	-	-	63,100	n/a	106,437	68.7%
Non-Operating	291,880	231,672	483,626	192,844	-60.1%	192,844	0.0%
Total Expenditures by Object	16,213,315	20,274,674	14,705,844	21,760,393	48.0%	21,184,695	-2.6%
Expenditures by Unit							
A. Quinn Jones Operations	80,617	31,041	81,421	75,037	-7.8%	76,369	1.8%
Aquatics	1,172,739	1,186,560	1,195,448	1,221,569	2.2%	1,235,734	1.2%
Arts in Public Places	-	20,703	-	-	n/a	-	n/a
Bo Diddley Plaza	-	98,679	176,029	237,120	34.7%	242,047	2.1%
Capital Improvement Plan Project Expenses	100,000	454,264	269,000	150,000	-44.2%	50,000	-66.7%
Cultural Operations	1,019,719	695,559	803,890	743,698	-7.5%	748,972	0.7%
Cultural Outside Agencies	142,500	134,688	285,000	142,500	-50.0%	142,500	0.0%
Depot Park	695,746	535,884	813,568	781,639	-3.9%	787,272	0.7%
Downtown Festival & Art Show	87,435	83,973	87,435	87,435	0.0%	87,435	0.0%
Downtown Plaza Events	6,000	-	6,000	6,000	0.0%	6,000	0.0%
Parks, Recreation & Cultural Affairs							
Emergency Management	-	411,519	-	-	n/a	-	n/a
Education Programs	-	-	-	362,040	n/a	371,629	2.6%
Environmental Programs	396,695	353,891	347,241	328,329	-5.4%	335,584	2.2%
Evergreen Cemetery Operations	269,847	243,946	222,944	220,992	-0.9%	224,073	1.4%
Facilities & Park Equipment							
Replacement	1,600,985	1,218,066	1,527,730	1,082,251	-29.2%	1,140,973	5.4%
Forest Park Operations	72,507	63,948	78,386	74,096	-5.5%	74,278	0.2%
Grants	-	34,681	-	-	n/a	-	n/a
Golf Course Maintenance	530,400	545,813	541,008	562,860	4.0%	574,117	2.0%
Golf Course Operations	571,177	631,874	706,362	665,873	-5.7%	673,331	1.1%
Greenspace Acquisition & Community Improvement Expenses	-	238,731	-	-	n/a	-	n/a
Hoggetown Medieval Faire	308,775	411,478	308,775	308,775	0.0%	308,775	0.0%
Ironwood Capital Projects	128,705	-	145,888	56,011	-61.6%	98,605	76.0%
Miscellaneous Special Events/Support	71,957	15,640	71,957	71,957	0.0%	71,957	0.0%
Natural Resource Management	516,410	491,340	780,219	452,448	-42.0%	463,750	2.5%
Nature Operations	385,923	444,012	348,748	510,801	46.5%	520,014	1.8%
Park Maintenance & Repairs	2,746,279	2,540,102	2,977,385	2,993,623	0.5%	3,097,529	3.5%
Plaza Events Program	67,935	33,289	67,935	67,935	0.0%	67,935	0.0%
Parks, Recreation & Cultural Affairs Administration	1,147,903	1,266,204	1,224,601	1,169,942	-4.5%	2,031,061	73.6%
Parks, Recreation & Cultural Affairs Master Plan	65,867	89,682	84,031	86,386	2.8%	88,541	2.5%
Special Projects	-	82,457	-	-	n/a	-	n/a
Sports	546,682	356,368	520,918	525,103	0.8%	533,771	1.7%
Summer Camp Program/Playgrounds	233,542	9,487	233,542	233,547	0.0%	233,552	0.0%
Sweetwater Wetland Park Operations	167,768	141,874	162,388	160,175	-1.4%	163,246	1.9%
Urban Forestry	54,756	45,648	37,924	12,040	-68.3%	12,099	0.5%

Department Budget Summary
Parks, Recreation & Cultural Affairs (PRCA)

	FY20 Adopted	FY20 Actual	FY21 Adopted	FY22 Proposed	% Change FY21 to FY22	FY23 Plan	% Change FY22 to FY23
United States Layton Army Reserve Maintenance	20,000	-	20,000	-	-100.0%	-	n/a
Visual Arts & Interpretion Program	13,989	11,940	13,989	13,989	0.0%	13,989	0.0%
Wild Spaces Public Places Expenses	1,936,660	7,085,199	516,082	7,806,224	1412.6%	6,659,557	-14.7%
Wild Spaces Public Places-Joint Projects w/Alachua County Expenses	1,075,000	213,200	-	-	n/a	-	n/a
Wilhelmina Johnson Center	50,000	50,000	50,000	50,000	0.0%	50,000	0.0%
Wild Spaces Public Places Land Acquisition	-	2,934	-	-	n/a	-	n/a
Total Expenditures by Unit	16,284,517	20,274,674	14,705,844	21,260,393	44.6%	21,184,695	-0.4%

Department Position Summary
Parks, Recreation & Cultural Affairs (PRCA)

Title	FY20 Adopted	FY20 Actual	FY21 Adopted	FY22 Proposed	% Change FY21 to FY22	FY23 Plan	% Change FY22 to FY23
Account Clerk	1.0	1.0	1.0	1.0	0.0%	1.0	0.0%
ΦAccount Clerk Senior	-	-	-	1.0	n/a	1.0	0.0%
Analyst, Lead	1.0	1.0	1.0	1.0	0.0%	1.0	0.0%
Assistant Manager, Cultural Affairs	1.0	1.0	1.0	1.0	0.0%	1.0	0.0%
Assistant Manager, Park Operations	1.0	1.0	1.0	1.0	0.0%	1.0	0.0%
Assistant Parks, Recreation & Cultural Affairs Director	1.0	1.0	1.0	1.0	0.0%	1.0	0.0%
Cemetery Coordinator	1.0	1.0	1.0	1.0	0.0%	1.0	0.0%
Cultural/Nature Building Attendant	3.5	3.5	3.5	3.5	0.0%	3.5	0.0%
Cultural Affairs Manager	1.0	1.0	1.0	1.0	0.0%	1.0	0.0%
Depot Park Manager	1.0	1.0	1.0	1.0	0.0%	1.0	0.0%
Events Coordinator	3.0	2.0	2.0	2.0	0.0%	2.0	0.0%
Executive Assistant, Senior	2.0	2.0	2.0	2.0	0.0%	2.0	0.0%
Facilities Coordinator	1.0	1.0	1.0	1.0	0.0%	1.0	0.0%
Golf Course Concessions Supervisor	1.0	1.0	1.0	1.0	0.0%	1.0	0.0%
Golf Course Manager	1.0	1.0	1.0	1.0	0.0%	1.0	0.0%
Grants Program Specialist	1.0	1.0	1.0	1.0	0.0%	1.0	0.0%
Grounds & Events Worker	14.0	14.0	14.0	14.0	0.0%	14.0	0.0%
Habitat Naturalist	1.0	1.0	1.0	1.0	0.0%	1.0	0.0%
Labor Crew Leader I	4.0	4.0	4.0	4.0	0.0%	4.0	0.0%
Labor Crew Leader II	2.0	2.0	2.0	2.0	0.0%	2.0	0.0%
Logistics Coordinator	1.0	1.0	1.0	1.0	0.0%	1.0	0.0%
Maintenance Mechanic II	2.0	2.0	2.0	2.0	0.0%	2.0	0.0%
Marketing & Communications Specialist, Senior	1.0	1.0	1.0	1.0	0.0%	1.0	0.0%
Museum Coordinator	1.0	1.0	1.0	1.0	0.0%	1.0	0.0%
Natural Resource Maintenance Supervisor	1.0	1.0	1.0	1.0	0.0%	1.0	0.0%
ΦNature Assistant	2.25	2.25	2.25	3.25	44.4%	3.25	0.0%
Nature Operations Education Supervisor	1.0	1.0	1.0	1.0	0.0%	1.0	0.0%
Nature Operations Manager	1.0	1.0	1.0	1.0	0.0%	1.0	0.0%
Nature Operations Supervisor	1.0	1.0	1.0	1.0	0.0%	1.0	0.0%
Parks Maintenance Worker I	2.5	2.5	2.5	2.5	0.0%	2.5	0.0%
Parks Maintenance Worker II	9.0	9.0	9.0	9.0	0.0%	9.0	0.0%
Parks Maintenance Worker III	4.0	4.0	4.0	4.0	0.0%	4.0	0.0%
Parks Maintenance Worker III - Depot Park	5.0	5.0	5.0	5.0	0.0%	5.0	0.0%
Parks Maintenance Worker IV	1.0	1.0	1.0	1.0	0.0%	1.0	0.0%
Parks Maintenance Worker IV - Depot Park	2.0	2.0	2.0	2.0	0.0%	2.0	0.0%
Parks Manager	1.0	1.0	1.0	1.0	0.0%	1.0	0.0%
Park Ranger	2.5	2.5	2.5	2.5	0.0%	2.5	0.0%
Parks, Recreation & Cultural Affairs Director	1.0	1.0	1.0	1.0	0.0%	1.0	0.0%
Program Assistant	2.0	2.0	2.0	2.0	0.0%	2.0	0.0%
Program Coordinator	4.0	5.0	5.0	5.0	0.0%	5.0	0.0%

Department Position Summary
Parks, Recreation & Cultural Affairs (PRCA)

Title	FY20 Adopted	FY20 Actual	FY21 Adopted	FY22 Proposed	% Change FY21 to FY22	FY23 Plan	% Change FY22 to FY23
Program Coordinator - Parks, Recreation & Cultural Affairs	1.0	1.0	1.0	1.0	0.0%	1.0	0.0%
Recreation Aide I	2.0	0.5	0.5	0.5	0.0%	0.5	0.0%
Recreation Aide I - Depot Park	6.0	6.5	6.5	6.5	0.0%	6.5	0.0%
Recreation Aide II	4.0	4.0	4.0	4.0	0.0%	4.0	0.0%
Recreation Leader	7.0	8.0	8.0	8.5	6.3%	8.5	0.0%
Recreation Manager	1.0	1.0	1.0	1.0	0.0%	1.0	0.0%
ΦRecreation Supervisor	4.5	4.5	4.5	5.5	22.2%	5.5	0.0%
Staff Assistant	1.0	1.0	1.0	2.0	100.0%	2.0	0.0%
Staff Specialist	2.0	2.0	2.0	2.0	0.0%	2.0	0.0%
Technical Support Specialist, Senior	1.0	1.0	1.0	1.0	0.0%	1.0	0.0%
Wild Spaces Public Places Director	1.0	1.0	1.0	1.0	0.0%	1.0	0.0%
Wild Spaces Public Places Project Manager	1.0	1.0	1.0	1.0	0.0%	1.0	0.0%
Total FTEs by Title	118.25	118.25	118.25	122.75	3.8%	122.75	0.0%

Note:

Φ change proposed for FY22

PARKS, RECREATION AND CULTURAL AFFAIRS (PRCA)

Mission: To provide and maintain the natural, recreational and cultural facilities and programs that make Gainesville a great place to live, work and visit; and help sustain the City economically, socially and environmentally.

Goal 1: Equitable Community

- Subsidize all recreation youth programs after school programs for neighbors who qualify for free or reduced lunches
- Collaborate with the [Gainesville Arts and Parks Foundation \(GAP\)](#) to provide 100% scholarships for summer camps for youth who are below the poverty threshold and residents of Gainesville
- Provide a greater number of artists of color with opportunities to participate in City funded programs
- Realign the Cultural Affairs' division strategic plan to address systemic inequities in program development while working with Equity & Inclusion
- Offer physical and mental well being to City golf course customers by offering services to all stages of life

Goal 2: Sustainable Community

- Lead by example and educate others on the benefits of employing sustainable practices
- Acquire, restore and manage environmentally sensitive lands
- Manage natural areas to provide recreational opportunities consistent with the protection of natural resources and educate the public on the importance and value of protection
- Continue 20 year tradition of [Audubon Certification](#) for Ironwood Golf Course
- Host nature walks and annual bird counts

Goal 3: A Great Place to Live and Experience

- Create continuous activities and events at Depot Park that engage families and the entire community
- Strive for increased efficiencies in park maintenance to improve the quality and recreational experience for our neighbors
- Enhance quality of life through live entertainment, shows and displays at Bo Diddley Plaza, A Quinn Jones Museum & Cultural Center, and the Historic Thomas Center as well as special events like the [Downtown Festival and Art Show](#) and the [Hoggetowne Medieval Faire](#)
- Create, improve and maintain parks and recreational facilities and acquire and improve environmentally-sensitive lands through the Wild Spaces Public Places program
- Host charity events, 5K runs, and other unique offerings at Ironwood Golf Course

Goal 4: Resilient Local Economy

- Foster opportunities for recreational-based service provider contracts which allow small or single person owned businesses to start
- Seek providers for services and materials used for operations within the local community with a priority on small, minority, and veteran owned businesses as a preference
- Support the local economy with a goal of 75% of WSPP expenditures local and over 50% with small businesses

Goal 5: “Best in Class” Neighbor Services

- Offer several different opportunities for programs targeted towards the immediate community/neighborhood
- Provide afterschool and summer camps with a focus on relevant cultural education and programs through education in music, food, art, and history
- Develop and design new facilities with local community involvement and input through community engagement
- Use up to 25% environmentally sustainable products in each center
- Provide free lessons to underprivileged kids and host all Special Olympians at no charge at Ironwood Golf Course
- Develop a new survey to gather more equitable data and to identify how we might better serve our neighbors

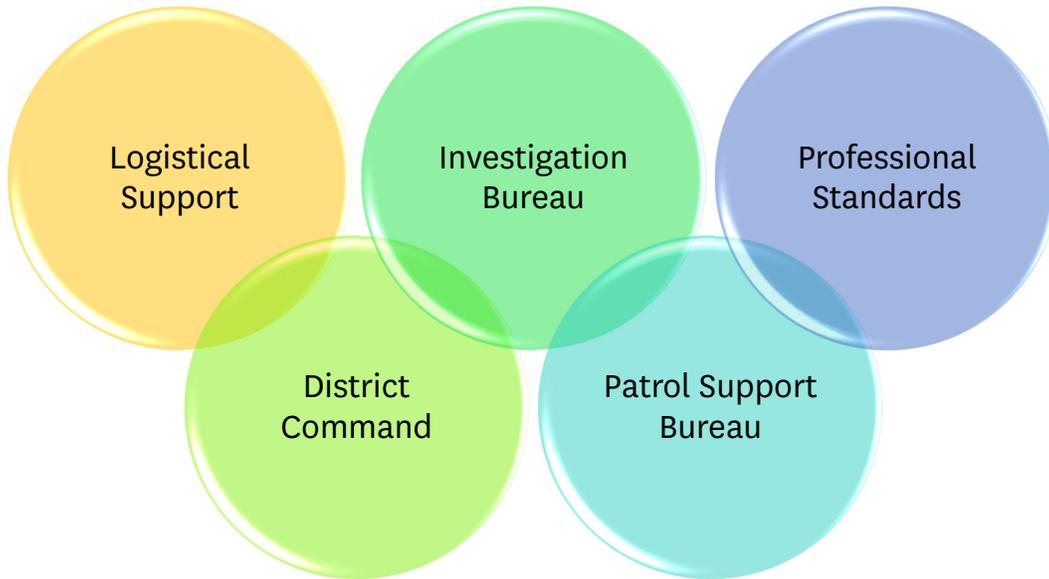
Our Department monitors success with the following Performance Indicators:

Strategic Goal	Department Goal/Objective	Performance Measure	FY20 Target	FY20 Actual	FY21 Target*	FY22 Target**
Equitable Community	Provide affordable golfing programs at Ironwood Golf Course	Number of rounds played	30,000	32,137	31,500	33,000
	Efficiently provide golf course programs at Ironwood	Average cost per round	\$28.00	\$28.31	\$28.00	\$28.00
Sustainable Community	Acquiring and restoring environmentally significant lands that improve Gainesville's water and air quality	Number of acres maintained	3,200	3,200	3,210	3,210
A Great Place to Live and Experience	Provide access to PRCA programs, events and services	Number of people served	1,100,000	1,356,927	1,155,000	1,212,750
		Number of park & ball field reservations	3,700	1,187	1,850	3,330
		Number of nature park trail users	400,000	598,847	420,000	441,000
		Number of rentals at all PRCA facilities	3,000	1,078	1,500	2,700
	Effectively maintain the City's parks, recreational and cultural facilities, and natural resources	Number of playground inspections performed	1,700	1,680	1,700	1,700
Resilient Local Economy	Cultivate formal partnerships and sponsorships to maximize City programs and resources and provide quality services for all neighbors	Grant funding & sponsorship received in partnership with Gainesville Arts & Parks Foundation	\$10,000	\$18,000	\$10,000	\$10,000
		Grants awarded to other Gainesville agencies	\$208,367	\$208,367	\$350,867	\$208,367
	Identify and pursue additional funding sources for PRCA programs	Dollar amount of grant funding awarded (Dept of State Cultural Grant)	\$35,000	\$47,432	\$45,000	\$45,000
"Best in Class" Neighbor Services	Increase the number of volunteer hours	Number of volunteer hours	35,000	12,797	17,500	35,000
		Value of volunteer hours	\$800,000	\$319,054	\$400,000	\$800,000
	Revenues collected to offset a portion of costs associated with PRCA's programs and services	Revenue collected from all program fees, facility rentals, rounds of golf, special events, cemetery plots sold	\$2,000,000	\$1,909,376	\$2,000,000	\$2,000,000
	Monitor and increase operational efficiencies	Total per capita cost for PRCA services (001, 107, 123 and 415 funds, divided by total population)	\$94.77	\$90.48	\$94.77	\$94.77

*FY21 Targets were reduced in some areas due to COVID restrictions

**FY22 Targets were adjusted down in some areas due to the expected COVID cautionary environment

GAINESVILLE POLICE DEPARTMENT Program and Services Chart



DESCRIPTION:

The mission of the Gainesville Police Department is to:

Serve the people | Protect life, property, and rights | Enforce the law fairly and impartially | Resolve problems

The vision of the Gainesville Police Department is partnering world class urban policing with a globally influenced local community. GPD is committed to prevention, education, procedural justice and to deflecting minor offenses to services or programs other than the criminal justice system.

Gainesville Police Department

FY 2022 PROPOSED ORGANIZATION CHART

Police Chief (1)

Executive Assistant (1)
Office of Legal Services
Staff Specialist (1)

Public Information Office
Public Information Officer (1)

Assistant Police Chief (2)

Staff Specialist (1)

District Command*
Districts 1 & 2

Investigations Bureau
Captain (1)

Staff Specialist (1)

Criminal Investigations Division
Lieutenant (1)

Forensic Crime Unit
Computer Forensic Examiner (1)
Forensic Crime Technician (4)
Latent Print Examiner (1)
Latent Print Examiner Senior (1)
Forensic Imaging Lab Technician (1)
Officer (4)
Sergeant (1)

Sex Crimes/Crimes Against Adults
Officer (4)
Sergeant (1)

Domestic Violence Unit
Officer (2)

Financial & Street Crimes Division
Lieutenant (1)

Robbery/Homicide Unit
Officer (5)
Sergeant (1)

FBI Liaison
Officer (1)

Sex Crimes/Crimes Against Children
Corporal (1)
Officer (3)
Sergeant (1)

I.C.A.C. Unit
Officer (3)[§]

Street Level Crime Unit
Officer (1)
Sergeant (1)

Property Crimes Unit
Corporal (2)
Officer (7)
Sergeant (1)

Financial Crimes Unit
Officer (4)
Sergeant (1)

U.S. Marshal Liaison
Officer (1)

Special Investigations Division
Lieutenant (1)
Staff Specialist (1)

Drug Task Force
Corporal (2)
Officer (4)
Sergeant (1)
P&E Spec (1)

Interdiction Unit
Officer (2)

H.I.D.T.A.
Officer (2)
Sergeant (1)

DEA
Officer (3)

Logistical Support*

Staff Specialist (1)

Patrol Support Bureau
Captain (1)

Traffic Unit
Corporal (1)
Officer (8)
Sergeant (1)

Police Service Technician
PST III (2)
PST II (2)
PST I (16)

School Crossing Guard
Crossing Guard (15)
TelServ Operator (2)

Deputy Commander
Lieutenant (1)

K-9 Unit
Corporal (1)
Officer (7)
Sergeant (1)

Crime Analysis
Crime Analyst (3)

Special Events & Assignments
Coordinator (1)
Staff Assistant (1)

Professional Standards
Police Chief Inspector (1)

Internal Affairs Division
Lieutenant (1)
Sergeant (2)
Staff Specialist (1)

Accreditation
Corporal (1)
Police Civilian Accreditation Manager (1)

Training & Education Division (8153)
Corporal (1)
Lieutenant (1)
Officer (3)
Sergeant (1)
Staff Assistant (0.75)

Planning & Research (8110)
Police Planner Senior (1)

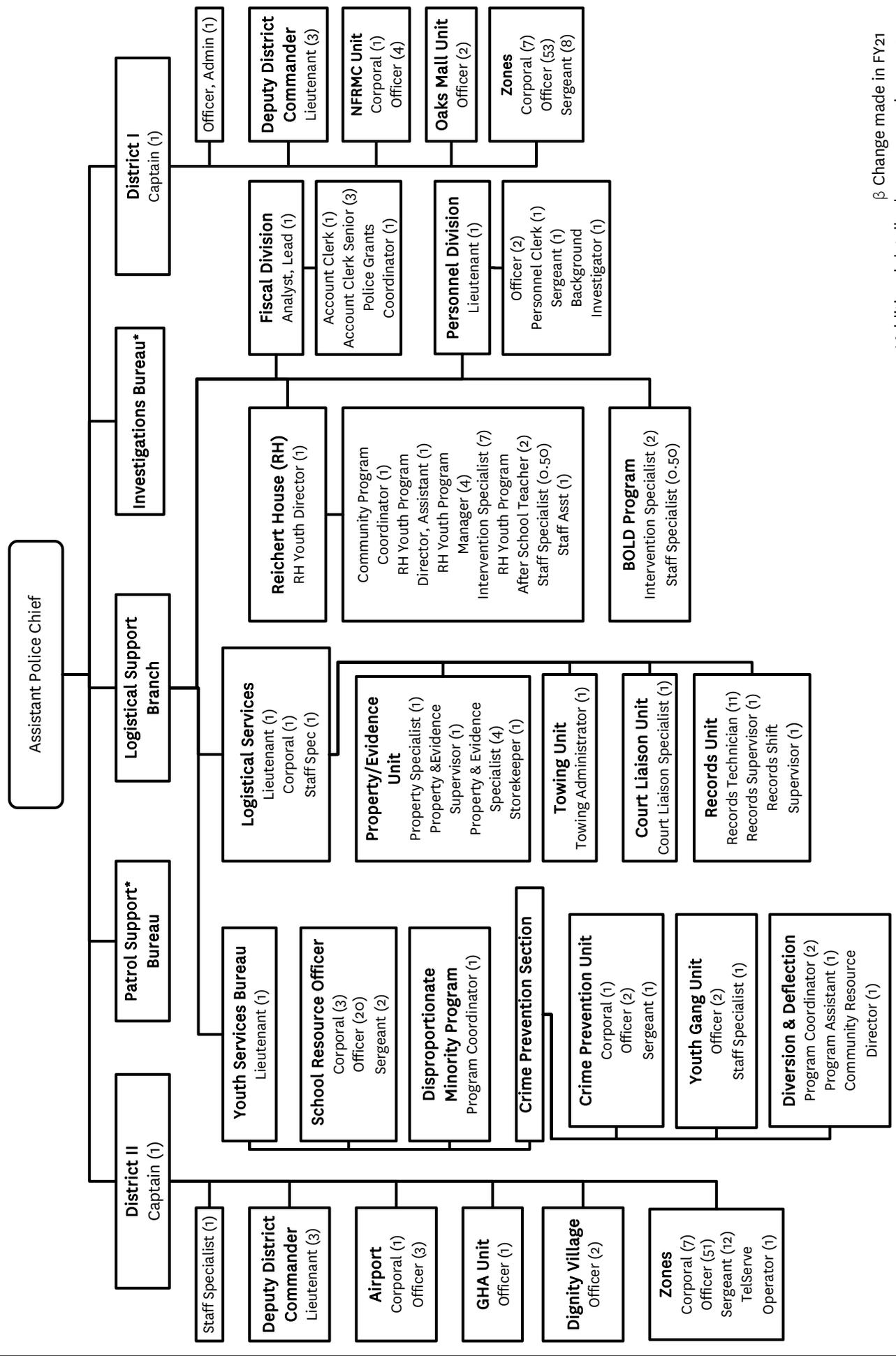
Sworn Officers:

Assistant Police Chief	2.0
Police Captain	4.0
Police Chief	1.0
Police Chief Inspector	1.0
Police Lieutenant	16.0
Police Sergeant	38.0
Police Corporal	38.0
Police Officer	186.0
Total FTE	286.0

β Change made in FY21
§ Grant funded position(s)
*Additional details show on next page

Gainesville Police Department

FY 2022 PROPOSED ORGANIZATION CHART



β Change made in FY21
 * Additional details shown on previous page

Department Budget Summary

Police Department

Revenue and Expenditure Highlights

The Gainesville Police Department (GPD) collects revenue through outside contracts with vendors including the University of Florida, Alachua County School Board (School Resource Officers), Gainesville Housing Authority, Santa Fe College (Training Resources), Gainesville Regional Airport (Security) and now North Florida Regional Medical Center. The majority of the expenditures for this department are attributable to personal services costs at 81% of the total budget.

	FY20 Adopted	FY20 Actual	FY21 Adopted	FY22 Adopted	% Change FY21 to FY22	FY23 Plan	% Change FY22 to FY23
Revenues by Fund:							
General Fund	2,354,705	2,081,050	2,757,215	2,541,581	-7.8%	2,643,225	4.0%
State Law Enforcement Forfeitu	-	13,829	-	-	n/a	-	n/a
Federal Law Enforcement Forfei	-	235,899	-	-	n/a	-	n/a
Billable Overtime	658,632	604,850	658,632	658,632	0.0%	658,632	0.0%
Misc. Grant Fund	-	461,889	44,944	-	-100.0%	-	n/a
Misc. Special Revenue	50,000	98,570	-	-	n/a	-	n/a
General Capital Projects	177,446	177,446	3,000	-	-100.0%	-	n/a
School Crossing Guard	40,000	24,004	40,000	40,000	0.0%	40,000	0.0%
Total Revenues by Fund	3,280,783	3,697,536	3,503,792	3,240,213	-7.5%	3,341,857	3.1%
Expenditures by Fund:							
General Fund	36,330,789	38,422,188	36,552,548	36,051,906	-1.4%	36,992,586	2.6%
State Law Enf Forfeiture	-	10,050	-	-	n/a	-	n/a
Federal Law Enf Forfeiture	14,934	215,072	-	-	n/a	-	n/a
Billable Overtime	515,197	515,185	513,277	49,933	-90.3%	51,225	2.6%
Misc. Grant Fund	-	571,145	169,571	-	-100.0%	-	n/a
Misc. Special Revenue	-	56,400	-	-	n/a	-	n/a
General Capital Projects	31,500	25,880	-	-	n/a	-	n/a
Equip Replacement Fund	191,000	-	239,800	-	-100.0%	-	n/a
FY19 Bond Funding	1,000,000	-	-	-	n/a	-	n/a
Fleet Replacement Fund	1,683,000	610,025	2,312,100	1,154,120	-50.1%	1,455,100	26.1%
School Crossing Guard	-	-	-	-	n/a	-	n/a
Total Expenditures by Fund	39,766,420	40,425,945	39,787,296	37,255,958	-6.4%	38,498,912	3.3%
Expenditures by Object							
Salaries & Wages	19,692,895	20,916,624	20,129,767	21,977,518	9.2%	22,559,937	2.7%
Fringe Benefits	11,642,393	11,984,656	11,621,116	8,048,086	-30.7%	8,250,603	2.5%
Operating	5,525,632	6,874,557	5,484,513	6,076,234	10.8%	6,233,272	2.6%
Capital Outlay	2,905,500	650,108	2,551,900	1,154,120	-54.8%	1,455,100	26.1%
Total Expenditures by Object	39,766,420	40,425,945	39,787,296	37,255,958	-6.4%	38,498,912	3.3%

Department Budget Summary

Police Department

(continued)	FY20 Adopted	FY20 Actual	FY21 Adopted	FY22 Adopted	% Change FY21 to FY22	FY23 Plan	% Change FY22 to FY23
Expenditures by Unit							
Chief of Police	1,893,984	1,819,207	2,067,172	2,218,748	7.3%	2,263,251	2.0%
Legal Office	1,161	867	1,161	1,161	0.0%	1,161	0.0%
Investigations Bureau	2,755,921	3,173,524	3,287,686	2,756,920	-16.1%	2,839,667	3.0%
Internal Affairs	516,119	348,149	642,292	410,707	-36.1%	420,251	2.3%
Special Investigations	1,095,962	1,498,627	1,157,829	1,227,006	6.0%	1,255,824	2.3%
Fiscal	-	-	-	302,323		310,398	
Forensic Crime Lab	846,213	659,193	826,293	624,175	-24.5%	638,851	2.4%
Domestic Violence Unit	167,655	128,842	141,489	157,867	11.6%	162,044	2.6%
Billable Overtime - City Events	100,000	94,940	100,000	-	-100.0%	-	n/a
District 2	9,545,044	10,156,264	7,783,836	9,328,170	19.8%	9,703,554	4.0%
Airport Security	341,892	387,480	362,455	338,332	-6.7%	346,630	2.5%
Party Patrol	38,000	38,180	38,000	38,000	0.0%	38,000	0.0%
District 1	4,731,770	5,137,807	5,360,570	5,695,924	6.3%	5,784,675	1.6%
Community Resource	618,423	537,702	872,002	721,189	-17.3%	641,458	-11.1%
Information Systems	852,585	772,654	-	-	n/a	-	n/a
Billable Overtime	415,197	420,246	413,277	49,933	-87.9%	51,225	2.6%
Specialty Units	3,434,152	2,989,720	3,122,295	3,109,248	-0.4%	3,352,863	7.8%
Personnel	994,426	962,127	1,149,276	650,234	-43.4%	664,708	2.2%
Property Division	479,384	672,041	573,629	547,948	-4.5%	557,852	1.8%
Training Unit	733,296	660,207	897,716	728,768	-18.8%	792,657	8.8%
Dignity Village Unit	65,679	1,110	-	-	n/a	-	n/a
School Resource Officers	1,596,095	2,038,034	2,095,207	1,862,879	-11.1%	1,911,028	2.6%
A Quinn Jones Program	59,894	43,688	89,448	84,663	-5.3%	86,879	2.6%
Reichert House Programming	646,900	986,917	679,723	828,078	21.8%	954,237	15.2%
BOLD Program	242,484	288,878	330,372	373,730	13.1%	381,856	2.2%
N FL Regional Medical Center	100,922	84,463	-	-	n/a	-	n/a
Support Unit	3,769,293	3,783,764	4,280,593	4,390,065	2.6%	4,509,849	2.7%
Records	803,534	802,890	738,444	728,202	-1.4%	746,187	2.5%
Mental Health/Co-Responder	-	84,023	55,059	81,688	48.4%	83,807	2.6%
Capital Improvement Plan	31,500	25,880	-	-	n/a	-	n/a
Equipment Replacement	191,000	-	239,800	-	-100.0%	-	n/a
Fleet Replacement Fund	1,683,000	610,025	2,312,100	-	-100.0%	-	n/a
FY 2019 Bond Funding	1,000,000	-	-	-	n/a	-	n/a
Grant Funded Programs	-	571,145	169,571	-	-100.0%	-	n/a
Emergency Management/Events	-	365,830	-	-	n/a	-	n/a
Misc. Special Revenue	-	56,400	-	-	n/a	-	n/a
Forfeiture Funded Programs	14,934	225,122	-	-	n/a	-	n/a
Total Expenditures by Unit	39,766,420	40,425,945	39,787,296	37,255,958	-6.4%	38,498,912	3.3%

Department Budget Summary
Police Department

(continued)	FY20 Adopted	FY20 Actual	FY21 Adopted	FY22 Adopted	% Change FY21 to FY22	FY23 Plan	% Change FY22 to FY23
Combined Communication Center*							
Expenditures by Fund:							
General Fund	4,046,565	3,637,663	4,046,565	4,320,366	6.8%	4,449,977	3.0%
Total Expenditures by Fund	4,046,565	3,637,663	4,046,565	4,320,366	6.8%	4,449,977	3.0%
Expenditures by Object							
Operating	4,046,565	3,637,663	4,046,565	4,320,366	6.8%	4,449,977	3.0%
Total Expenditures by Object	4,046,565	3,637,663	4,046,565	4,320,366	6.8%	4,449,977	3.0%
Expenditures by Unit							
Combined Comm Center	4,046,565	3,637,663	4,046,565	4,320,366	6.8%	4,449,977	3.0%
Total Expenditures by Unit	4,046,565	3,637,663	4,046,565	4,320,366	6.8%	4,449,977	3.0%

NOTE:

*Expenditures under a separate department.

Department Position Summary

Police Department

Title	FY20	FY20	FY21	FY22	% Change	FY23	% Change
	Adopted	Actual	Adopted	Adopted	FY21 to FY22	Plan	FY22 to FY23
Account Clerk	1.0	1.0	1.0	1.0	0.0%	1.0	0.0%
Account Clerk, Sr.	2.0	3.0	3.0	3.0	0.0%	3.0	0.0%
Assistant Police Chief	1.0	2.0	2.0	2.0	0.0%	2.0	0.0%
BOLD Program Manager	1.0	-	-	-	n/a	-	n/a
Community Program Coordina	1.0	1.0	1.0	1.0	0.0%	1.0	0.0%
Community Resource Director	-	1.0	1.0	1.0	0.0%	1.0	0.0%
Computer Forensic Examiner	1.0	1.0	1.0	1.0	0.0%	1.0	0.0%
Court Liaison Specialist	1.0	1.0	1.0	1.0	0.0%	1.0	0.0%
Executive Assistant	1.0	1.0	1.0	1.0	0.0%	1.0	0.0%
Forensic Crime Technician	4.0	4.0	4.0	4.0	0.0%	4.0	0.0%
Forensic Imaging Lab Technici	1.0	1.0	1.0	1.0	0.0%	1.0	0.0%
Latent Print Examiner	1.0	1.0	1.0	1.0	0.0%	1.0	0.0%
Latent Print Examiner, Sr.	1.0	1.0	1.0	1.0	0.0%	1.0	0.0%
Lead Analyst	1.0	1.0	1.0	1.0	0.0%	1.0	0.0%
Police Background Investigato	-	1.0	1.0	1.0	0.0%	1.0	0.0%
Police Captain	4.0	4.0	4.0	4.0	0.0%	4.0	0.0%
Police Chief	1.0	1.0	1.0	1.0	0.0%	1.0	0.0%
Police Chief Inspector	1.0	1.0	1.0	1.0	0.0%	1.0	0.0%
Police Civilian Accreditation M	-	-	1.0	1.0	0.0%	1.0	0.0%
Police Corporal	30.0	29.0	29.0	38.0	31.0%	38.0	0.0%
Police Crime Analyst	3.0	3.0	3.0	3.0	0.0%	3.0	0.0%
Police Grants Coordinator	1.0	1.0	1.0	1.0	0.0%	1.0	0.0%
Police Lieutenant	15.0	15.0	15.0	16.0	6.7%	16.0	0.0%
Police Officer	205.0	196.0	196.0	187.0	-4.6%	187.0	0.0%
Police Officer - Admin	1.0	1.0	1.0	1.0	0.0%	1.0	0.0%
Police Officer - HELO	1.0	1.0	1.0	-	-100.0%	-	n/a
Police Personnel Clerk	1.0	1.0	1.0	1.0	0.0%	1.0	0.0%
Police Planner, Sr.	1.0	1.0	1.0	1.0	0.0%	1.0	0.0%
Police Property/Evidence Spec	3.0	3.0	3.0	4.0	33.3%	4.0	0.0%
Police Property/Evident Super	1.0	1.0	1.0	1.0	0.0%	1.0	0.0%
Police Property Specialist	1.0	1.0	1.0	1.0	0.0%	1.0	0.0%
Police Public Info Officer	1.0	1.0	1.0	1.0	0.0%	1.0	0.0%
Police Records Supervisor	1.0	1.0	1.0	1.0	0.0%	1.0	0.0%
Police Records Shift Superviso	1.0	1.0	1.0	1.0	0.0%	1.0	0.0%
Police Records Technician	11.0	11.0	11.0	11.0	0.0%	11.0	0.0%
Police Sergeant	38.0	38.0	38.0	38.0	0.0%	38.0	0.0%
Police Service Technician I	15.0	14.0	14.0	16.0	14.3%	16.0	0.0%
Police Service Technician II	3.0	4.0	4.0	2.0	-50.0%	2.0	0.0%
Police Service Technician III	2.0	2.0	2.0	2.0	0.0%	2.0	0.0%
Program Coordinator	2.0	2.0	2.0	3.0	50.0%	3.0	0.0%
Program Assistant	1.0	1.0	1.0	-	-100.0%	-	n/a
Reichert House Youth Program	1.0	1.0	1.0	1.0	0.0%	1.0	0.0%
Reichert House Youth Program	1.0	1.0	1.0	1.0	0.0%	1.0	0.0%

Department Position Summary
Police Department

(continued)	FY20 Adopted	FY20 Actual	FY21 Adopted	FY22 Adopted	% Change FY21 to FY22	FY23 Plan	% Change FY22 to FY23
Title							
βReichert House Youth Progra	5.0	7.0	7.0	8.0	14.3%	8.0	0.0%
Reichert House Youth Program	4.0	4.0	4.0	4.0	0.0%	4.0	0.0%
Reichert House Youth After Sc	-	-	-	2.0	n/a	2.0	0.0%
School Crossing Guard I	15.0	15.0	15.0	15.0	0.0%	15.0	0.0%
School Crossing Guard II	-	-	2.5	-	-100.0%	-	n/a
Special Events & Assignments	1.0	1.0	1.0	1.0	0.0%	1.0	0.0%
Staff Assistant	1.0	1.8	1.75	1.75	0.0%	1.75	0.0%
Staff Specialist	8.0	10.0	10.0	10.0	0.0%	10.0	0.0%
Storekeeper I	1.0	1.0	1.0	1.0	0.0%	1.0	0.0%
Tech Systems Analyst I	1.0	1.0	1.0	-	-100.0%	-	n/a
Tech Systems Analyst II	2.0	2.0	2.0	-	-100.0%	-	n/a
Tech Systems Analyst Sr	1.0	1.0	1.0	-	-100.0%	-	n/a
Tech Systems Coordinator	1.0	1.0	1.0	-	-100.0%	-	n/a
Tel Serv Operator	1.0	3.0	3.0	3.0	0.0%	3.0	0.0%
Towing Administrator	1.0	1.0	1.0	1.0	0.0%	1.0	0.0%
Total FTEs by Title	405.0	404.8	408.3	404.75	-0.9%	404.75	0.0%

POLICE DEPARTMENT

Mission: SERVE the people, PROTECT life, property, and rights. ENFORCE the law fairly and impartially. RESOLVE problems by working in concert with our neighbors to identify issues and potential solutions

Goal 1: Equitable Community

- Adopt a Diversity work plan – represent the diversity of the work community through recruiting, hiring, and promoting of employee talent.

Goal 2: Sustainable Community

- Reduce part one crimes to increase sustainability.

Goal 3: A Great Place to Live and Experience

- Try to reduce violent crime in high crime areas to allow for economic growth of those areas.
- Enhance new violent crime prevention programs such as the interrupters.
- Incorporate the community in our hiring and training process (Neighborhood Policing Initiative).

Goal 4: Resilient Local Economy

- Periodically measure the success of goals to increase overall safety for the neighbors in the City of Gainesville by reducing, solving, and preventing crime;
- Adjusting resources to ensure the effective delivery of its Core Services.

Goal 5: “Best in Class” Neighbor Services

- Increase traffic safety;
- Identify and evaluate new technology for effective traffic enforcement;
- Fill the vacancies in the Traffic Safety Team;
- Apply Vision Zero by Educating the community, enforcement of traffic laws, and coordination with traffic engineering.
- Continue to implement and analyze our diversion initiatives for both adults and youth offenders.
- Enhancing our community policing initiatives by engaging our neighbors in the identification and resolution of the problems which need to be addressed.

Our Department monitors success with the following Performance Indicators:

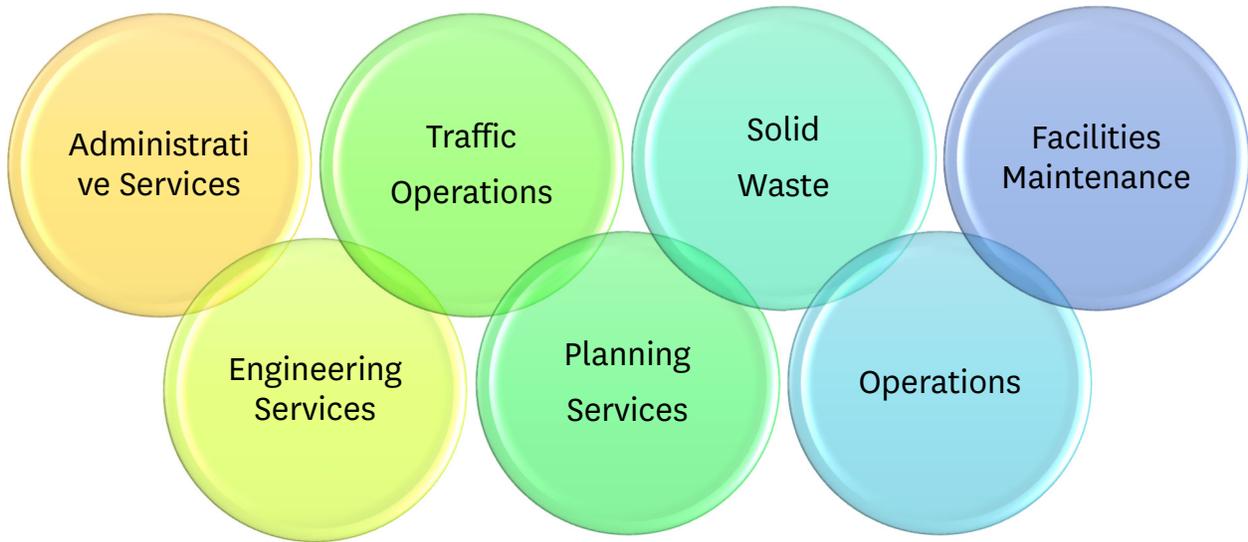
City Commission Strategic Goal	Department Goal/Objective	Performance Measure	FY20 Target	FY20 Actual	FY21 Target	FY22 Target	
A Great Place to Live and Experience	Conduct outreach programs and strengthen and establish ties with members of diverse groups	Number of presentations to general public on issues of interest to all citizens, i.e., ID theft, sexual offenders, security	10	0	10	10	
		Number of programs held and requested by citizens through neighborhood/business meetings	10	0	10	10	
		Hold 12 Community / Youth Dialogues each year	100%	50%	100%	100%	
		Host 18 at-risk youth each year in GPD Summer Programs	100%	89%	100%	100%	
		Overall reduction of youth arrested from year to year to reduce DMC and RED.	-1.50%	-21.80%	-1.50%	-1.50%	
	Provide around-the-clock high-visibility police services and, when appropriate, anticipate potential criminal activity gleaned from crime analysis information and initiate directed-patrol response	Reduce the number of Traffic Homicide Incidents compared to the five year city average of 10.	-2.00%	0.00%	-2.00%	-2.00%	
		Reduction (in %) of all vehicle crashes year to year. (2017=6093 incidents)	-2.00%	-41.60%	-2.00%	-2.00%	
		Maintain arrest clearance rate for Homicide above the National Average of 59.4%	80%	100%	80%	80%	
		Number of cases cleared	1000	1308	1000	1000	
		Percent of cases cleared	20%	25%	20%	20%	
		Number of cases cleared by arrests/sworn complaints	1000	1308	1000	1000	
	A Great Place to Live and Experience	Manage the personnel function for all employees of the department. Conducts background investigations on all candidates of all positions and processes changes in employment status of members, such as new hires, terminations, transfers, promotions, demotions, and salary increases.	Number of sworn hired	15	12	15	15
			Reduction year to year of Citizen Complaints (68 in FY 17).	-2.00%	-24.40%	-2.00%	-2.00%
			Increased community outreach session by Internal Affairs.	10%	10%	10%	10%
		Provide the highest levels of service to the Gainesville community by ensuring compliance to department policies and procedures.	Customer Survey Completed	1 per year	1	1 per year	1 per year
Creation of GPD TV to communicate with the public			3 per year	1	3 per year	3 per year	

Our Department monitors success with the following Performance Indicators:

City Commission Strategic Goal	Department Goal/Objective	Performance Measure	FY20 Target	FY20 Actual	FY21 Target	FY22 Target
A Great Place to Live and Experience	Provide Departmental in-service instruction, training, and qualification for sworn and non-sworn members in all areas of the law enforcement field, and ensure members maintain training levels to comply with state certification guidelines.	Number of in-service training hours provided per sworn personnel	40	20	40	40
	Continue the efforts of the Reichert House and its programs for at-risk males.	Number of participants enrolled in Reichert House	100	54	100	100
		Maximum Enrollment 100	100	135	100	100
		High School Graduation rate for Reichert House participants (Alachua County Graduation Rate 74.3%)	100%	COVID	100%	100%
	Through structured training and guidance from the Police Explorer advisor (a sworn police officer), develop and reward future leaders in our community.	Number of participants in Explorer program	20	32	20	20
		Number of hours of service provided by program participants	2000	2743	2000	2000

PUBLIC WORKS

Program and Services Chart

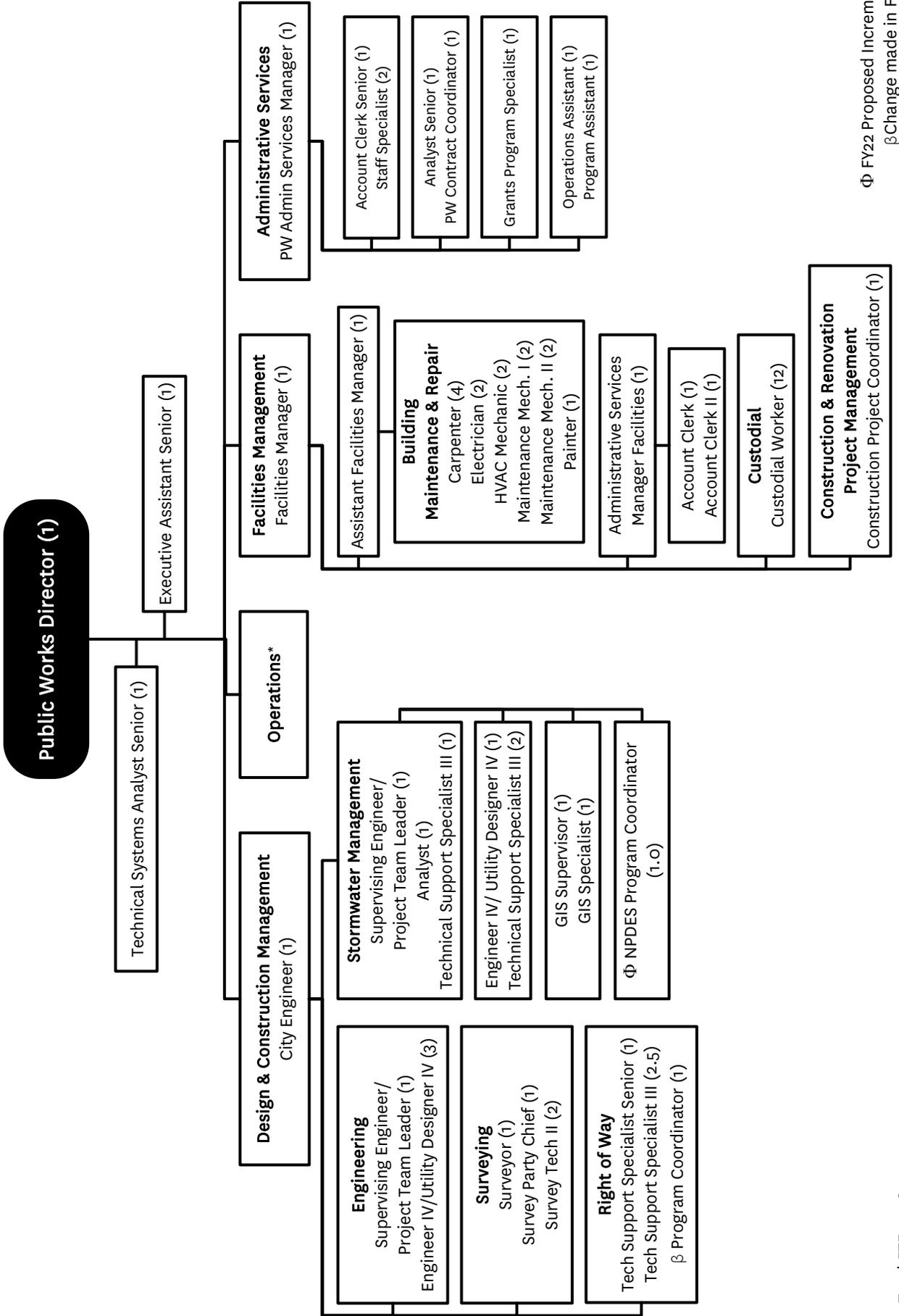


DESCRIPTION:

The Public Works Department designs, constructs and maintains the City's infrastructure, including streets, stormwater systems, traffic signs/markings with a staff of 200 community builders. The Department also provides development review, solid waste management, mosquito control and planning for CIP projects, city-wide public works and stormwater. Facilities Management is responsible for the administration, repair, maintenance, and custodial services to over 120 General Government buildings. They are also responsible for assisting City departments in the planning, development, and construction administration of new buildings and evaluating the condition, maintenance costs, and life cycle of existing buildings.

Public Works

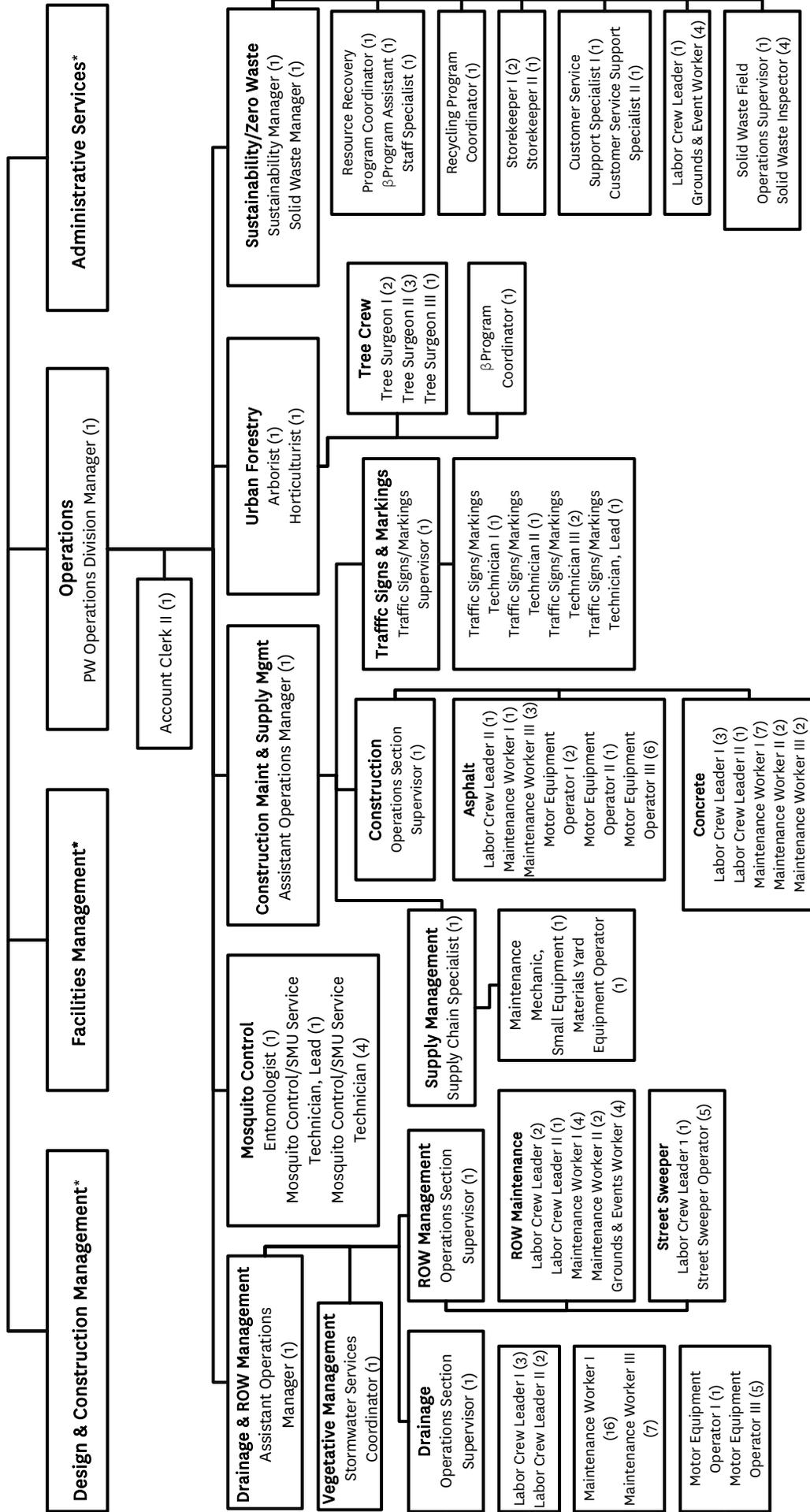
FY 2022 PROPOSED ORGANIZATION CHART



Φ FY22 Proposed Increment
β Change made in FY21
*Additional details shown on next page

Public Works

FY 2022 PROPOSED ORGANIZATION CHART



*Additional details shown on next page
 βChange made in FY21

Department Budget Summary
Public Works Department

Revenue and Expenditure Highlights

The Public Works Department collects their revenues through charges for services, such as stormwater fees and solid waste collection fees. The majority of expenses for this department are appropriated to operating expenses at 58%, while personal services is about 31%, capital expenditures about 4% and other expenditures including debt service about 8%.

	FY20 Adopted	FY20 Actual	FY21 Adopted	FY22 Proposed	% Change FY21 to FY22	FY23 Plan	% Change FY22 to FY23
Revenues by Fund:							
General Fund	2,497,302	801,937	726,994	1,044,552	43.7%	1,054,966	1.0%
Street, Sidewalk & Ditch Fund	3,400	818	3,400	3,400	0.0%	3,400	0.0%
Miscellaneous Grants Fund	-	(9,036)	-	-	n/a	-	n/a
Transportation Concurrency Exception Area Fund	35,000	105,118	35,000	-	-100.0%	-	n/a
Miscellaneous Special Revenues	-	26,916	-	-	n/a	-	n/a
Tree Mitigation Fund	-	72,098	32,129	-	-100.0%	-	n/a
General Capital Projects Fund	100,000	120,529	100,000	189,694	89.7%	160,000	-15.7%
Campus Development Agreement Fund	-	7,015	-	-	n/a	-	n/a
Additional 5 Cents Local Option Gas Tax Capital Improvement Projects	-	2,195,800	-	-	n/a	-	n/a
Roadway Resurfacing	2,072,069	2,079,247	2,072,069	2,072,069	0.0%	2,072,069	0.0%
Capital Revenue Improvement Note 2016B-Additional 5 Cent Gas Tax Capital	-	278,473	-	-	n/a	-	n/a
Stormwater Management Utility Fund	6,938,300	8,612,903	7,333,539	7,699,916	5.0%	7,699,916	0.0%
Stormwater Management Utility Capital Projects	1,398,660	1,397,982	1,398,660	1,461,093	4.5%	1,461,093	0.0%
Solid Waste Fund	10,252,826	11,002,667	10,252,826	11,072,897	8.0%	11,171,593	0.9%
Fleet Replacement Fund	-	13,966	-	-	n/a	-	n/a
Total Revenues by Fund	23,297,557	26,706,434	21,954,617	23,543,622	7.2%	23,623,037	0.3%
Expenditures by Fund:							
General Fund	9,823,542	10,086,093	9,848,935	10,445,300	6.1%	10,411,178	-0.3%
Urban Development Action Grant	-	15,000	-	-	n/a	-	n/a
Miscellaneous Grants Fund	-	732,189	-	-	n/a	-	n/a
Transportation Concurrency Exception Area Fund	-	536,846	-	-	n/a	-	n/a
Miscellaneous Special Revenues	-	41,379	-	-	n/a	-	n/a
Tree Mitigation Fund	64,181	119,835	31,850	336,324	956.0%	36,177	-89.2%
General Capital Projects Fund	-	57,311	93,000	15,000	-83.9%	15,000	0.0%
Greenspace Acquisition Fund	-	2,450	-	-	n/a	-	n/a
Campus Development Agreement Additional 5 Cents Local Option Gas Tax Capital Improvement Projects Fund	2,371,000	157,792	-	-	n/a	-	n/a
Local Option Gas Tax Bonded Transportation Capital Projects Fund	-	23,302	-	-	n/a	-	n/a
Facilities Maintenance Recurring (FMRP) Fund	-	31,224	-	-	n/a	-	n/a
Equipment Replacement (ERP) Fund	-	-	15,000	-	-100.0%	-	n/a
Roadway Resurfacing Program (RRP) Fund	2,215,177	1,617,057	2,316,023	2,000,000	-13.6%	2,008,592	0.4%

Department Budget Summary
Public Works Department

	FY20 Adopted	FY20 Actual	FY21 Adopted	FY22 Proposed	% Change FY21 to FY22	FY23 Plan	% Change FY22 to FY23
Capital Revenue Improvement Bond of 2014-Capital Improvement Project Fund	-	21,738	-	-	n/a	-	n/a
Capital Revenue Improvement Note 2016B-Additional 5 Cent Gas Tax Capital	-	1,652,805	-	99,890	n/a	102,424	2.5%
Stormwater Management Utility Fund	7,907,668	7,963,577	7,959,535	8,143,141	2.3%	8,362,441	2.7%
Stormwater Management Utility Capital Projects	264,702	652,372	937,753	714,239	-23.8%	164,239	-77.0%
Solid Waste Fund	11,400,647	10,426,542	11,159,973	11,571,224	3.7%	11,670,106	0.9%
Fleet Replacement	1,789,600	1,408,605	1,186,000	1,319,300	11.2%	50,700	-96.2%
Total Expenditures by Fund	35,836,517	35,662,007	33,548,069	34,644,418	3.3%	32,820,856	-5.3%
Expenditures by Object							
Salaries & Wages	7,232,368	7,646,100	7,774,509	8,275,112	6.4%	8,456,322	2.2%
Fringe Benefits	3,023,901	3,032,257	3,323,548	2,353,337	-29.2%	2,420,915	2.9%
Operating	16,787,319	17,964,230	16,454,620	19,989,619	21.5%	19,143,210	-4.2%
Capital Outlay	6,465,793	4,455,539	3,644,918	1,319,301	-63.8%	50,700	-96.2%
Debt Service	95,718	83,676	95,718	66,175	-30.9%	60,532	-8.5%
Non-Operating	2,231,418	2,480,205	2,254,756	2,640,875	17.1%	2,689,178	1.8%
Total Expenditures by Object	35,836,517	35,662,007	33,548,069	34,644,418	3.3%	32,820,856	-5.3%
Expenditures by Unit							
Public Works Administration	4,542,303	4,695,452	4,684,959	4,865,193	3.8%	5,003,252	2.8%
Engineering Services	1,171,267	1,058,534	952,295	916,530	-3.8%	971,283	6.0%
Operations - Support Services	748,679	707,724	720,469	726,478	0.8%	743,949	2.4%
Operations - Maintenance	2,109,477	2,268,059	2,839,206	2,331,441	-17.9%	1,969,929	-15.5%
Street Sweeping Section	770,510	786,448	772,394	1,731,733	124.2%	844,303	-51.2%
Mosquito Control	454,842	434,572	440,189	417,509	-5.2%	425,958	2.0%
Vegetative Management	246,846	194,353	246,672	242,331	-1.8%	244,312	0.8%
Open Watercourse Management	3,884,549	3,770,811	3,531,870	3,126,763	-11.5%	2,979,126	-4.7%
Closed Watercourse Management	3,809	184	-	-	n/a	-	n/a
Street Special Projects	45,000	59,605	45,000	45,000	0.0%	45,000	0.0%
Right of Way Maintenance	1,152,389	930,612	981,155	1,496,984	52.6%	1,541,965	3.0%
Tree Crew	587,646	582,342	472,729	485,141	2.6%	495,071	2.0%
Urban Forestry Program	181,265	218,862	190,314	523,834	175.2%	227,733	-56.5%
Environmental Management	2,320,961	2,701,128	2,461,063	2,695,297	9.5%	2,755,257	2.2%
Transportation Planning	393,197	91,137	129,645	122,375	-5.6%	125,488	2.5%
Traffic Signals/Traffic Management	605,938	26,814	5,500	-	-100.0%	-	n/a
Traffic Signs & Markings	576,558	538,126	524,885	553,323	5.4%	556,289	0.5%
Parking Garage/Enforcement	113,527	18,908	-	-	n/a	-	n/a
Geographic Information System Services	-	259,450	308,354	291,022	-5.6%	295,540	1.6%
Refuse Collection	10,427,268	10,144,564	10,944,763	11,336,098	3.6%	11,355,788	0.2%
Inmate Work Crew	171,812	21,051	-	-	n/a	-	n/a
Right of Way Utility/Obstruction Permit	-	25,822	73,856	70,781	-4.2%	72,498	2.4%
National Pollutant Discharge Elimination System Program	29,199	427,921	38,902	35,111	-9.7%	36,019	2.6%
Urban Development Action Grant	-	-	-	-	n/a	-	n/a
Miscellaneous Grant Expenses	-	747,189	-	-	n/a	-	n/a
Transportation Concurrence	-	-	-	-	-	-	-
Exception Area Expenses	-	536,846	-	-	n/a	-	n/a

Department Budget Summary
Public Works Department

	FY20 Adopted	FY20 Actual	FY21 Adopted	FY22 Proposed	% Change FY21 to FY22	FY23 Plan	% Change FY22 to FY23
Emergency Expenses	-	679,209	-	-	n/a	-	n/a
Miscellaneous Special Revenue Expenses	-	41,379	-	-	n/a	-	n/a
Tree Mitigation Expenses	-	27,000	-	-	n/a	-	n/a
General Capital Projects	-	57,311	93,000	15,000	-83.9%	15,000	0.0%
Dignity Second Generation	-	2,450	-	-	n/a	-	n/a
Campus Development Agreement	-	115,891	-	-	n/a	-	n/a
Additional Local Option Gas Tax Capital Projects Expenses	2,371,000	157,792	-	-	n/a	-	n/a
Local Option Gas Tax Bonded Capital Projects Expenses	-	23,302	-	-	n/a	-	n/a
Facilities Maintenance Expenses	-	31,224	-	-	n/a	-	n/a
Equipment Replacement Expenses	-	-	15,000	-	-100.0%	-	n/a
Roadway Resurfacing Project Expenses	2,200,700	1,602,579	2,302,350	1,966,583	-14.6%	1,971,673	0.3%
Capital Revenue Improvement Bond of 2014-Capital Improvement Project Expenses	-	21,738	-	-	n/a	-	n/a
Capital Revenue Improvement Note 2016B-Additional 5 Cent Gas Tax Capital Project Expenses	-	1,652,805	-	99,890	n/a	102,424	2.5%
Stormwater Management Utility Capital Projects Expenses	100,000	(60,044)	773,500	550,000	-28.9%	-	-100.0%
Solid Waste Capital Project Expenses	627,775	62,857	-	-	n/a	43,000	n/a
Total Expenditures by Unit	35,836,517	35,662,007	33,548,069	34,644,418	3.3%	32,820,856	-5.3%

Department Budget Summary
Facilities Management

Revenue and Expenditure Highlights

Personal services expenses for this department encompass the majority of the expenditure budget at 31%, while 69% can be attributed to operating expenses.

	FY 2020 Adopted	FY 2020 Actual	FY 2021 Adopted	FY 2022 Proposed	% Change FY21 to FY22	FY 2023 Plan	% Change FY22 to FY23
Revenues by Fund:							
CIRN of FY2020	-	294,220	-	-	-100.0%	-	n/a
Total Revenues by Fund	-	294,220	-	-	-100.0%	-	n/a
Expenditures by Fund:							
General Fund	3,081,911	3,117,522	3,281,309	5,163,514	65.6%	3,330,813	-35.5%
Economic Development Fund	-	7,660	-	-	-100.0%	-	n/a
Misc Special Revenue	-	-	-	150,000	n/a	154,500	3.0%
General Capital Projects	43,977	32,141	44,543	-	-100.0%	-	n/a
FFGFC 02 Capital Projects	-	21,162	-	-	-100.0%	-	n/a
FFGFC 05 Capital Projects	-	4,823	-	-	-100.0%	-	n/a
CIRB of 2005	-	134,687	-	-	-100.0%	-	n/a
CIRB 2010 Capital Proj Fund	-	10,585	-	-	-100.0%	-	n/a
Facilities Maintenance	280,000	423,628	234,500	137,500	-67.5%	-	-100.0%
Equipment Replacement (ERP)	362,800	112,270	-	-	-100.0%	-	n/a
CIRN of FY2020	1,337,000	-	-	-	n/a	-	n/a
Fleet Replacement	117,500	47,187	-	-	-100.0%	-	n/a
Total Expenditures by Fund	5,223,188	3,911,664	3,560,353	5,451,014	39.4%	3,485,313	-36.1%
Expenditures by Object							
Salaries & Wages	1,186,904	1,011,027	1,219,070	1,322,390	30.8%	1,354,659	2.4%
Fringe Benefits	583,988	429,216	560,096	414,911	-3.3%	427,773	3.1%
Operating	1,354,997	1,877,707	1,546,687	3,713,714	97.8%	1,702,880	-54.1%
Capital Outlay	2,097,300	386,714	234,500	-	-100.0%	-	n/a
Non-Operating	-	207,000	-	-	-100.0%	-	n/a
Total Expenditures by Object	5,223,188	3,911,664	3,560,353	5,451,014	39.4%	3,485,313	-36.1%
Expenditures by Unit							
Administration	812,149	675,952	833,016	1,047,058	54.9%	1,074,840	2.7%
Custodial Section	652,838	651,733	703,373	668,082	2.5%	682,190	2.1%
Mechanical Section	1,027,440	884,106	1,015,954	1,122,411	27.0%	1,136,288	1.2%
City Hall Fountain Maintenance	2,400	-	-	-	n/a	-	n/a
Structural Section	527,084	498,529	538,307	2,325,962	366.6%	437,494	-81.2%
Capital Project Management	-	2,027	-	-	-100.0%	-	n/a
Security Service for City Hall	60,000	414,984	235,203	-	-100.0%	-	n/a
Capital Improv Projects	43,977	-	-	-	n/a	-	n/a
One-Stop Homeless Center	-	-	-	150,000	n/a	154,500	3.0%
Economic Devevelopment	-	7,660	-	-	-100.0%	-	n/a
Senior Rec Center Painting	-	36,349	-	-	-100.0%	-	n/a
Facilities Emerg Management	-	21,158	-	-	-100.0%	-	n/a
OLB Lobby Renovations	-	30,000	-	-	-100.0%	-	n/a
City Hall Renovations	-	221,500	-	-	-100.0%	-	n/a
Elevator Replacement	-	29,881	-	-	-100.0%	-	n/a
Facilities Maintenance	50,000	97,662	100,000	-	-100.0%	-	n/a
ADA Compliance Projects	731,000	-	-	-	n/a	-	n/a
City Hall Roof Replacement	606,000	-	-	-	n/a	-	n/a
T.B. McPherson Recreation Center	-	53,300	34,500	137,500	158.0%	-	-100.0%
Thomas Center B Improvements	-	8,400	-	-	-100.0%	-	n/a

Department Budget Summary
Facilities Management

(continued)	FY 2020 Adopted	FY 2020 Actual	FY 2021 Adopted	FY 2022 Proposed	% Change FY21 to FY22	FY 2023 Plan	% Change FY22 to FY23
GPD Walker Bldg HVAC Replacemt	362,800	-	-	-	n/a	-	n/a
GPD HQ Generator Distribution	-	112,270	-	-	-100.0%	-	n/a
Public Works Office	230,000	118,966	-	-	-100.0%	-	n/a
Fleet	117,500	47,187	-	-	-100.0%	-	n/a
Roof/HVAC/Electrical/Plumbing	-	-	100,000	-	n/a	-	n/a
Total Expenditures by Unit	5,223,188	3,911,664	3,560,353	5,451,014	39.4%	3,485,313	-36.1%

Department Position Summary
Public Works Department

Title	FY20 Adopted	FY20 Actual	FY21 Adopted	FY22 Proposed	% Change FY21 to FY22	FY23 Plan	% Change FY22 to FY23
Account Clerk II	1.0	1.0	1.0	1.0	0.0%	1.0	0.0%
Account Clerk, Senior	1.0	1.0	1.0	1.0	0.0%	1.0	0.0%
Analyst	1.0	1.0	1.0	1.0	0.0%	1.0	0.0%
Analyst, Senior	1.0	1.0	1.0	1.0	0.0%	1.0	0.0%
Arborist	1.0	1.0	1.0	1.0	0.0%	1.0	0.0%
Assistant Operations Manager	2.0	2.0	2.0	2.0	0.0%	2.0	0.0%
City Engineer	1.0	1.0	1.0	1.0	0.0%	1.0	0.0%
Customer Service Support Specialist I	1.0	1.0	1.0	1.0	0.0%	1.0	0.0%
Customer Service Support Specialist II	1.0	1.0	1.0	1.0	0.0%	1.0	0.0%
Engineer IV/Utility Designer IV	4.0	4.0	4.0	4.0	0.0%	4.0	0.0%
Entomologist	1.0	1.0	1.0	1.0	0.0%	1.0	0.0%
Executive Assistant, Senior	1.0	1.0	1.0	1.0	0.0%	1.0	0.0%
Geographic Information System Specialist	1.0	1.0	1.0	1.0	0.0%	1.0	0.0%
Geographic Information System Supervisor	1.0	1.0	1.0	1.0	0.0%	1.0	0.0%
Grants Program Specialist	1.0	1.0	1.0	1.0	0.0%	1.0	0.0%
Grounds & Event Worker	8.0	8.0	8.0	8.0	0.0%	8.0	0.0%
Horticulturist	1.0	1.0	1.0	1.0	0.0%	1.0	0.0%
Labor Crew Leader I - Public Works (¥)	9.0	10.0	10.0	10.0	0.0%	10.0	0.0%
Labor Crew Leader II-Public Works(¥)	4.0	5.0	5.0	5.0	0.0%	5.0	0.0%
Land Rights Coordinator	1.0	1.0	-	-	n/a	-	n/a
Material Yard Equipment Operator	1.0	1.0	1.0	1.0	0.0%	1.0	0.0%
Maintenance Mechanic, Small	1.0	1.0	1.0	1.0	0.0%	1.0	0.0%
Maintenance Worker I (¥)	20.0	27.0	27.0	27.0	0.0%	27.0	0.0%
Maintenance Worker II (¥)	7.0	4.0	4.0	4.0	0.0%	4.0	0.0%
Maintenance Worker III (¥)	13.0	9.0	9.0	9.0	0.0%	9.0	0.0%
Mosquito Control/Stormwater Management Utility Service Technician	4.0	4.0	4.0	4.0	0.0%	4.0	0.0%
Mosquito Control/Stormwater Management Utility Service Technician Lead	1.0	1.0	1.0	1.0	0.0%	1.0	0.0%
Motor Equipment Operator I(¥)	5.0	3.0	3.0	3.0	0.0%	3.0	0.0%
Motor Equipment Operator II(¥)	-	1.0	1.0	1.0	0.0%	1.0	0.0%
Motor Equipment Operator III(¥)	10.0	11.0	11.0	11.0	0.0%	11.0	0.0%
Operations Assistant	1.0	1.0	1.0	1.0	0.0%	1.0	0.0%
Operations Division Manager - Public Works	1.0	1.0	1.0	1.0	0.0%	1.0	0.0%
Operations Section Supervisor	3.0	3.0	3.0	3.0	0.0%	3.0	0.0%
Program Assistant	4.0	3.0	3.0	3.0	0.0%	3.0	0.0%
ΦProgram Coordinator	1.5	1.5	1.5	2.0	33.3%	2.0	0.0%
Public Works Administrative Manager	1.0	1.0	1.0	1.0	0.0%	1.0	0.0%
Public Works Contract Coordinator	1.0	1.0	1.0	1.0	0.0%	1.0	0.0%
Public Works Director	1.0	1.0	1.0	1.0	0.0%	1.0	0.0%
Recycling Program Coordinator	-	1.0	1.0	1.0	0.0%	1.0	0.0%
Resource Recovery Program	1.0	1.0	1.0	1.0	0.0%	1.0	0.0%
Right of Way Crew Leader - Public Solid Waste Field Operations	1.0	-	-	-	n/a	-	n/a
Solid Waste Inspector	4.0	4.0	4.0	4.0	0.0%	4.0	0.0%
Solid Waste Manager	1.0	1.0	1.0	1.0	0.0%	1.0	0.0%

Department Position Summary
Public Works Department

	FY20 Adopted	FY20 Actual	FY21 Adopted	FY22 Proposed	% Change FY21 to FY22	FY23 Plan	% Change FY22 to FY23
Staff Specialist	3.0	3.0	3.0	3.0	0.0%	3.0	0.0%
Storekeeper I	2.0	2.0	2.0	2.0	0.0%	2.0	0.0%
Storekeeper II	1.0	1.0	1.0	1.0	0.0%	1.0	0.0%
Stormwater Services Coordinator	1.0	1.0	1.0	1.0	0.0%	1.0	0.0%
Street Sweeper Crew Leader - Public Works	1.0	-	-	-	n/a	-	n/a
Street Sweeper Operator	5.0	5.0	5.0	5.0	0.0%	5.0	0.0%
Supervisory Engineer/Project Team	2.0	2.0	2.0	2.0	0.0%	2.0	0.0%
Supply Chain Specialist	1.0	1.0	1.0	1.0	0.0%	1.0	0.0%
Surveyor	1.0	1.0	1.0	1.0	0.0%	1.0	0.0%
Survey Party Chief	1.0	1.0	1.0	1.0	0.0%	1.0	0.0%
Survey Technician II	2.0	2.0	2.0	2.0	0.0%	2.0	0.0%
Sustainability Manager	1.0	1.0	1.0	1.0	0.0%	1.0	0.0%
(1) Technical Support Specialist III	5.5	5.5	5.5	5.5	0.0%	5.5	0.0%
Technical Support Specialist Senior	1.0	1.0	1.0	1.0	0.0%	1.0	0.0%
Technical System Analyst, Senior	1.0	1.0	1.0	1.0	0.0%	1.0	0.0%
Traffic Signs/Markings Supervisor	1.0	1.0	1.0	1.0	0.0%	1.0	0.0%
Traffic Signs/Markings Technician I	1.0	1.0	1.0	1.0	0.0%	1.0	0.0%
Traffic Signs/Markings Technician II	1.0	1.0	1.0	1.0	0.0%	1.0	0.0%
Traffic Signs/Markings Technician III	2.0	2.0	2.0	2.0	0.0%	2.0	0.0%
Traffic Signs/Markings Technician, Lead	1.0	1.0	1.0	1.0	0.0%	1.0	0.0%
Tree Surgeon I	2.0	2.0	2.0	2.0	0.0%	2.0	0.0%
Tree Surgeon II	3.0	3.0	3.0	3.0	0.0%	3.0	0.0%
Tree Surgeon III	1.0	1.0	1.0	1.0	0.0%	1.0	0.0%
Total FTEs by Title	166.00	166.0	165.0	165.5	0.3%	165.5	0.0%

Notes:

Φ change proposed for FY22

¥Progress-thru-training Position

(1) The Technical Support Specialist III is a shared position with the Department of Sustainable Development (0.50 FTE) funded from the Florida Building Code Enforcement Fund.

Facilities Management

Account Clerk	1.0	1.0	1.0	1.0	0.0%	1.0	0.0%
Account Clerk II	1.0	1.0	1.0	1.0	0.0%	2.0	100.0%
Administrative Services Manager							
Facilities	-	1.0	1.0	1.0	0.0%	3.0	200.0%
Carpenter	4.0	4.0	4.0	4.0	0.0%	4.0	0.0%
Construction Project Coordinator	1.0	1.0	1.0	1.0	0.0%	5.0	400.0%
Custodial Worker	12.0	12.0	12.0	12.0	0.0%	6.0	-50.0%
Electrician	2.0	2.0	2.0	2.0	0.0%	7.0	250.0%
Executive Assistant, Senior	1.0	-	-	-	n/a	8.0	n/a
Facilities Manager	1.0	1.0	1.0	1.0	0.0%	9.0	800.0%
Facilities Manager, Assistant	1.0	1.0	1.0	1.0	0.0%	10.0	900.0%
Heating, Ventilation And Cooling							
Mechanic	2.0	2.0	2.0	2.0	0.0%	11.0	450.0%
Maintenance Mechanic I	2.0	2.0	2.0	2.0	0.0%	12.0	500.0%
Maintenance Mechanic II	2.0	2.0	2.0	2.0	0.0%	13.0	550.0%
Painter	1.0	1.0	1.0	1.0	0.0%	14.0	1300.0%
Total FTEs by Title	31.0	31.0	31.0	31.0	0.0%	15.0	-51.6%

PUBLIC WORKS

Mission: To manage the City's transportation, stormwater, and solid waste systems in order to enhance the quality of life for the Gainesville community.

Our Department contributes to the City of Gainesville's Strategic Plan goals in the following ways.

Goal 2: Sustainable Community

- City Environmental Goal - 100% Renewable Energy City Organization
 - City Facilities: Review existing city facilities
 - City Facilities: Develop a long term plan
 - City Facilities: Report to city manager and direction
- Zero Waste Policy
 - Complete and review "zero waste study" with Alachua County
 - Hold workshop, present information to stakeholders then prepare policy
 - Resuable Fuels: Initiate study, review and present to City Manager for direction
 - Community Composting: Select neighborhood, communicate with neighbors and implement pilot program

Goal 4: Resilient Local Economy

- Maintain infrastructure to support economic development (roads, stormwater, solid waste etc).
- Offer the Progression Through Training Program (PTTP) and seek to establish the GED completion program for eligible community builders.
- Create a new entry level position to provide employment opportunities for those without a high school diploma.
- Maintain a vendor contact list that identifies small and minority businesses. Packages CIP projects when possible which fosters collaboration among contractors and allows small, medium and large businesses to work together as prime and subcontractors on CIP projects.

FACILITIES MANAGEMENT

Mission:

Provide responsive, high quality building services. Create and maintain efficient, safe, and innovative facilities that enhance public service functions for the neighbors and community builders of the City of Gainesville. Strive to be good stewards of public resources, utilize building technologies effectively, and collaborate resourcefully.

Goal 1: Equitable Community

- Nuture an environment for the expansion of small/medium sized businesses
- Utilize small/medium contractors/trades when appropriate and available

Goal 2: Sustainable Community

- Promote sustainable building design
- Adopt Leadership in Energy and Environmental Design (LEED) Certification for new facilities where appropriate
- Create more efficient buildings through innovative and efficient devices
- Utilize recycled materials where appropriate

Goal 3: A Great Place to Live and Experience

- Keeping our facilities in their best possible condition will enable our neighbors to have pleasant experiences

Goal 4: Resilient Local Economy

- Promote efficient and effective delivery of core services
- Purchase, construct, and maintain safe, cost effective facilities that will allow users maximum utilization at benchmark key costs
- Continue Preventative Maintenance (PM) schedules for all facilities and equipment for optimal use and sustainability

Goal 5: “Best in Class” Neighbor Services

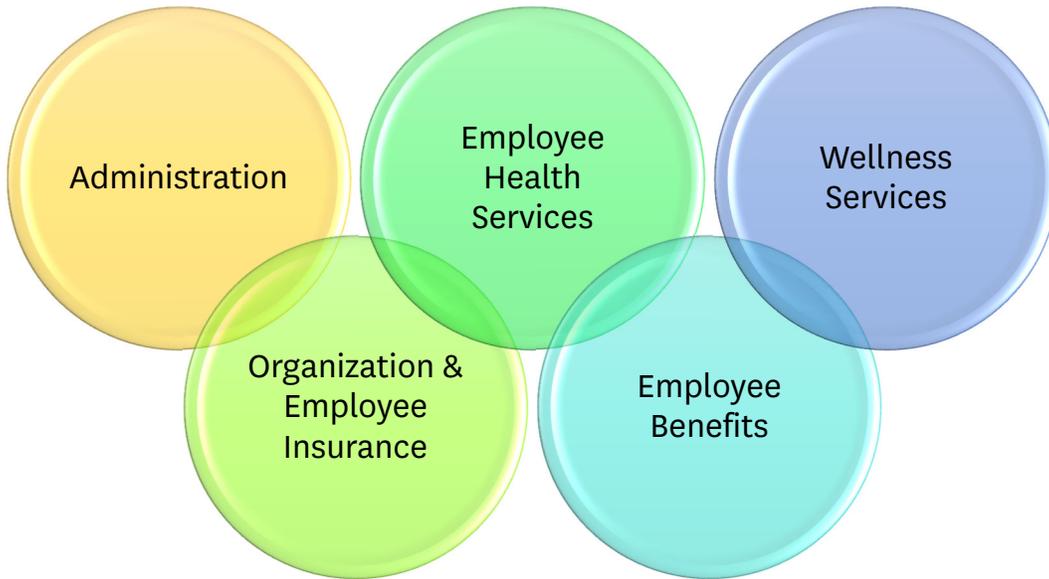
- Promote financial empowerment by increasing affordability
- Focus on tightening construction budgets while also meeting facility design goals
- Work directly with architects, engineers, and contractors to produce economic building solutions

*Our Department monitors success with the following Performance Indicators:**

City Commission Strategic Goal	Department Goal/Objective	Performance Measure	FY20 Target	FY20 Actual	FY21 Target	FY22 Target
Solid Foundation/ "Best in Class" Neighbor Services*	Develop and implement an automated work order system.	Number of requests for work orders	3,700	1,949	2,170	2,960
		Number of work orders completed	2,775	1,881	2,062	2,871
		Work order completion rate	75.0%	96.5%	95.0%	97.0%
	Develop and implement a Preventative Maintenance Program for all City-owned buildings.	Average work order completion time (hours)	2.64 hr	N/A	2.7 hr	3.25 hr
	Coordinate the construction and remodeling contracts for capital projects.	Number of change order requests per project	2	0	0	0
		Construction change order as a percent of total construction costs	2.1%	0.0%	<10%	<10%

* In FY19, the Strategic Goal was Solid Foundation. In FY20, the Strategic Goal was changed to "Best in Class" Neighbor Services.

RISK MANAGEMENT Program and Services Chart

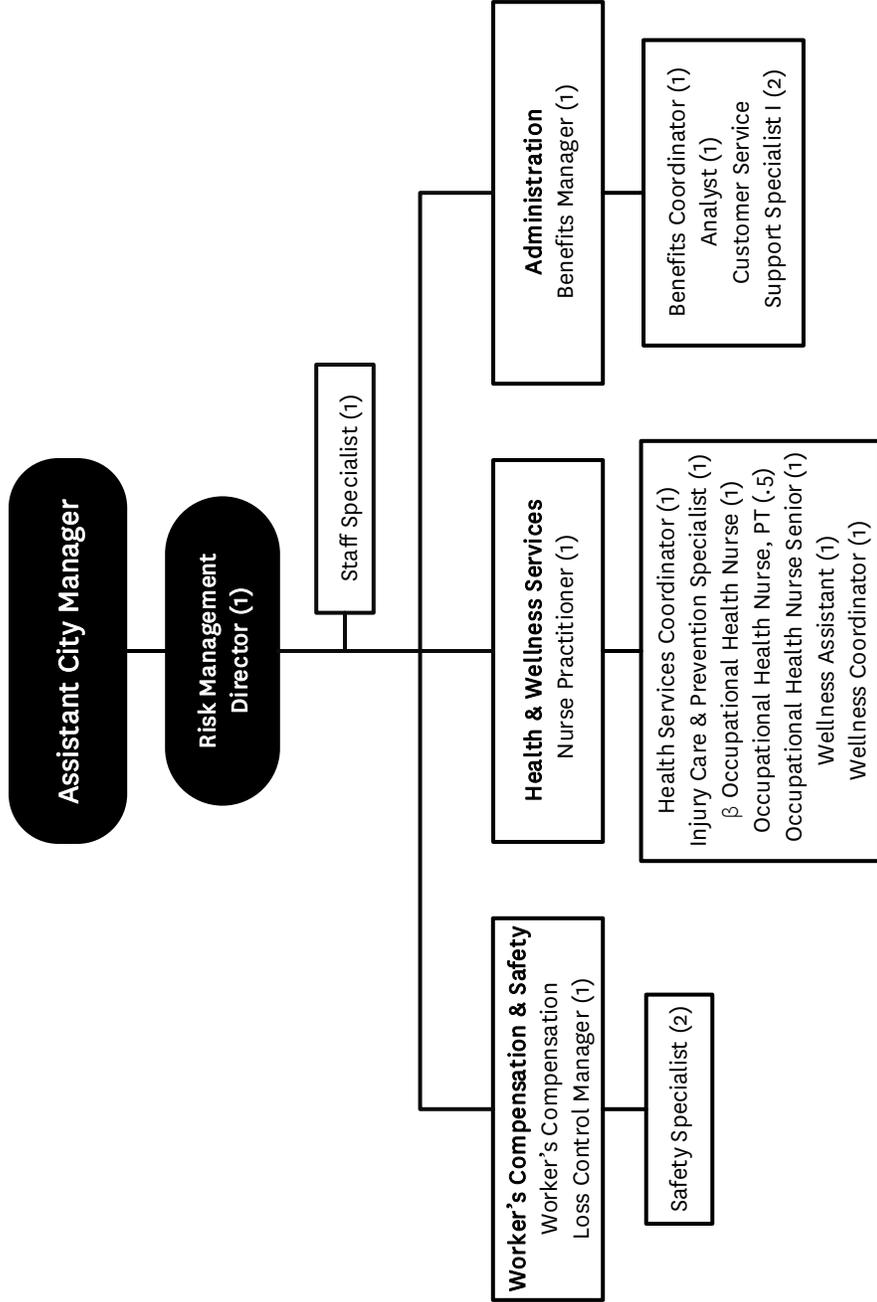


DESCRIPTION:

The Office of Risk Management manages the general insurance and employee health, accident and life insurance benefits of the City, including a self-insurance plan for workers' compensation, automobile and general liability coverage. The Office also provides employee health, nutritional and psychological services through a City clinic. Wellness services are available to community builders and retirees, as well as their spouses, if they are covered by the City's Group Health Plan. The wellness focus represents the City's commitment to create and maintain a healthy community builder group, thus ensuring the future financial stability of the City's Group Health Plan.

Office of Risk Management

FY 2022 PROPOSED ORGANIZATION CHART



Department Budget Summary
Risk Management

Revenue and Expenditure Highlights

The Office of Risk Management is charged with maintaining the City's insurance programs (as internal service funds), including health insurance and workers compensation programs. The main source of funds are premium payments and employee/employer contributions while the main expenditures for this department are claims, insurance premiums and the administrative costs associated with these programs.

	FY20 Adopted	FY20 Actual	FY21 Adopted	FY22 Proposed	% Change FY21 to FY22	FY23 Plan	% Change FY22 to FY23
Revenues by Fund:							
General Insurance	6,577,365	7,252,610	6,860,289	6,860,289	0.0%	6,860,289	0.0%
EHAB	28,554,604	31,813,045	29,590,000	29,590,000	0.0%	29,590,000	0.0%
Retiree Health Insurance	11,525,000	6,968,027	12,125,000	10,625,000	-12.4%	10,625,000	0.0%
Total Revenues by Fund	46,656,969	46,033,682	48,575,289	47,075,289	-3.1%	47,075,289	0.0%
Expenditures by Fund:							
General Fund	8,056	274,967	7,933	228,562	2781.1%	228,752	0.1%
Fleet Replacement	15,500	-	-	-	n/a	-	n/a
General Insurance	7,505,752	6,259,613	8,206,057	8,105,522	-1.2%	8,220,736	1.4%
EHAB	28,788,620	27,071,922	29,437,918	29,647,822	0.7%	29,713,499	0.2%
Retiree Health Insurance	8,045,249	8,629,726	8,445,355	8,703,748	3.1%	8,864,984	1.9%
General Pension	20,946	21,496	20,626	18,571	-10.0%	19,042	2.5%
Total Expenditures by Fund	44,384,124	42,257,724	46,117,889	46,704,225	1.3%	47,047,013	0.7%
Expenditures by Object							
Salaries & Wages	973,444	984,913	1,061,569	1,111,630	4.7%	1,139,421	2.5%
Fringe Benefits	390,459	349,145	417,593	283,601	-32.1%	291,030	2.6%
Operating	42,890,745	40,876,474	44,581,122	45,186,413	1.4%	45,481,136	0.7%
Capital Outlay	70,500	-	-	-	n/a	-	n/a
Non-Operating	58,975	47,192	57,605	122,581	112.8%	135,426	10.5%
Total Expenditures by Object	44,384,124	42,257,724	46,117,889	46,704,225	1.3%	47,047,013	0.7%
Expenditures by Unit							
Risk Management	40,405,839	39,321,365	41,904,909	42,445,710	1.3%	42,768,904	0.8%
Health Services	939,669	722,898	930,243	811,123	-12.8%	821,603	1.3%
Safety Award Incentive Program	64,500	39,817	64,500	64,500	0.0%	64,500	0.0%
Workers Comp & Safety	2,974,116	1,906,918	3,218,237	3,161,448	-1.8%	3,170,561	0.3%
Security Service for City Hall	-	-	-	221,444	n/a	221,444	0.0%
Coronavirus Emergency Management	-	266,726	-	-	n/a	-	n/a
Total Expenditures by Unit	44,384,124	42,257,724	46,117,889	46,704,225	1.3%	47,047,013	0.7%

Department Position Summary
Risk Management

Title	FY20 Adopted	FY20 Actual	FY21 Adopted	FY22 Proposed	% Change FY21 to FY22	FY23 Plan	% Change FY22 to FY23
Analyst	1.0	1.0	1.0	1.0	0.0%	1.0	0.0%
Benefits Coordinator	1.0	1.0	1.0	1.0	0.0%	1.0	0.0%
Benefits Manager	1.0	1.0	1.0	1.0	0.0%	1.0	0.0%
Customer Service Support Specialist I	1.0	2.0	2.0	2.0	0.0%	2.0	0.0%
Health Services Coordinantor	1.0	1.0	1.0	1.0	0.0%	1.0	0.0%
Injury Care & Prevention Specialist	1.0	1.0	1.0	1.0	0.0%	1.0	0.0%
Licensed Practical Nurse	0.5	1.0	1.0	-	-100.0%	-	n/a
Nurse Practitioner	1.0	1.0	1.0	1.0	0.0%	1.0	0.0%
βOccupational Health Nurse	1.0	-	-	1.0	n/a	1.0	0.0%
Occupational Health Nurse, Part Time	-	0.5	0.5	0.5	0.0%	0.5	0.0%
Occupational Health Nurse, Senior	1.0	1.0	1.0	1.0	0.0%	1.0	0.0%
Risk Management Director	1.0	1.0	1.0	1.0	0.0%	1.0	0.0%
Safety Specialist	2.0	2.0	2.0	2.0	0.0%	2.0	0.0%
Staff Specialist	1.0	1.0	1.0	1.0	0.0%	1.0	0.0%
Wellness Assistant	1.0	1.0	1.0	1.0	0.0%	1.0	0.0%
Wellness Coordinator	1.0	1.0	1.0	1.0	0.0%	1.0	0.0%
Workers Compensation Loss Control Manager	1.0	1.0	1.0	1.0	0.0%	1.0	0.0%
Total FTEs by Title	16.5	17.5	17.5	17.5	0.0%	17.5	0.0%

Note:

β change made during FY21

RISK MANAGEMENT

Mission: Risk Management is committed to providing quality safety, loss control and benefits to our customers utilizing the most innovative approaches to reduce the overall cost of the City's exposures to risk.

Goal 5: "Best in Class" Neighbor Services

- Continue comprehensive wellness initiatives that focus on both the physical and mental well-being of our community builders. Healthy, happier community builders are known to be more productive, and our goal is to foster that environment.
- Continue departmental educational outreach program to help community builders better navigate through the health care delivery system.
- Continue to work with operations to ensure community builders have the resources and tools necessary to safely provide services. In addition, when a community builder is injured on the job, we will continue to actively manage the care of that community builder to ensure a successful outcome and return to work.
- Expand rehabilitative duty options by matching skillsets to unmet department needs as a method to keep injured community builders connected to the workplace.

OFFICE OF STRATEGIC INITIATIVES

Program and Services Chart

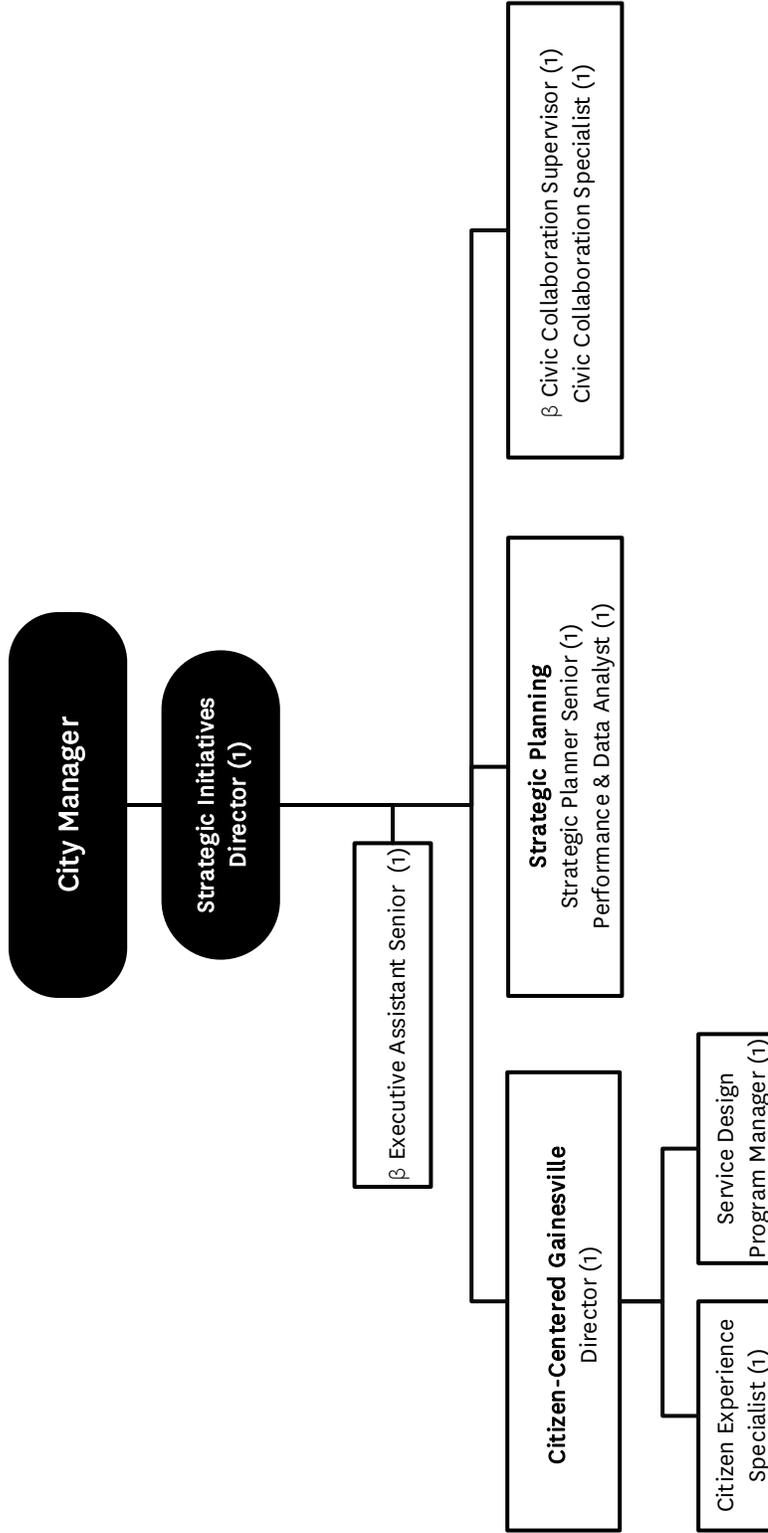


DESCRIPTION:

The Office of Strategic Initiatives leads long-term planning within the City Manager’s Office and across all Departments and Offices. The Office publishes and leverages data to improve services. The Office employs people-centered design to improve experiences and increase civic innovation. The Office builds partnerships to solve community challenges and foster inclusive participation. This work includes connecting partners throughout the City, open government and planning tools; and leading design methodology toward coherent and actionable services.

Strategic Initiatives Office

FY 2022 PROPOSED ORGANIZATION CHART



Department Budget Summary
Strategic Initiatives

Expenditure Highlights

The Office of Strategic Initiatives budget is mostly compromised of personal services at 63% and operating 37% expenses

	FY20 Adopted	FY20 Actual	FY21 Adopted	FY22 Proposed	% Change FY21 to FY22	FY23 Plan	% Change FY22 to FY23
Revenues by Fund:							
Miscellaneous Grants	-	8,000	-	-	n/a	-	n/a
Total Revenues by Fund	-	8,000	-	-	n/a	-	n/a
Expenditures by Fund:							
General Fund	1,196,063	1,163,663	1,253,888	1,526,837	21.8%	1,551,604	1.6%
Misc. Grant Funds	-	5,775	-	-	n/a	-	n/a
Total Expenditures by Fund	1,196,063	1,169,438	1,253,888	1,526,837	21.8%	1,551,604	1.6%
Expenditures by Object							
Salaries & Wages	621,414	619,848	638,031	772,885	21.1%	791,457	2.4%
Fringe Benefits	255,246	205,589	246,453	190,144	-22.8%	196,285	3.2%
Operating	245,403	344,000	369,403	563,807	52.6%	563,862	0.0%
Capital	74,000	-	-	-	n/a	-	n/a
Total Expenditures by Object	1,196,063	1,169,438	1,253,888	1,526,837	21.8%	1,551,604	1.6%
Expenditures by Unit							
Strategic Initiatives Administration	384,037	335,481	286,965	533,395	85.9%	543,071	1.8%
Communications and Marketing	-	20,955	-	-	n/a	-	n/a
Broadcast Engineering	-	2,319	-	-	n/a	-	n/a
Strategic Planning	319,046	287,281	395,803	416,024	5.1%	420,814	1.2%
Intergovernmental Affairs	-	1	-	-	n/a	-	n/a
Citizen Centered Gainesville	492,981	517,625	571,120	577,417	1.1%	587,720	1.8%
Economic Development	-	1	-	-	n/a	-	n/a
PopUp Lab Community Challenge	-	5,775	-	-	n/a	-	n/a
Total Expenditures by Unit	1,196,063	1,169,438	1,253,888	1,526,837	21.8%	1,551,604	1.6%

Department Position Summary

Title	FY20 Adopted	FY20 Actual	FY21 Adopted	FY22 Proposed	% Change FY21 to FY22	FY23 Plan	% Change FY22 to FY23
Action Officer - City Hall 3013	1.0	1.0	1.0	-	-100.0%	-	n/a
Citizen Engmt Program Manager	-	-	1.0	-	-100.0%	-	n/a
Citizen Experience Specialist	1.0	1.0	1.0	1.0	0.0%	1.0	0.0%
Civic Collaboration Specialist	1.0	1.0	1.0	1.0	0.0%	1.0	0.0%
Civic Collaboration Supervisor	-	-	-	1.0	n/a	1.0	0.0%
Citizen Centered Gainesville Dire 3013	1.0	1.0	1.0	1.0	0.0%	1.0	0.0%
Executive Assistant Sr.	-	-	-	1.0	n/a	1.0	0.0%
Performance & Data Analyst 3013	1.0	1.0	1.0	1.0	0.0%	1.0	0.0%
Service Design Program Manager	1.0	1.0	1.0	1.0	0.0%	1.0	0.0%
Special Events Coordinator	1.0	-	-	-	n/a	-	n/a
Strategic Initiatives Director	1.0	1.0	1.0	1.0	0.0%	1.0	0.0%
Strategic Planner, Senior	1.0	1.0	1.0	1.0	0.0%	1.0	0.0%
Total FTEs by Title	9.0	8.0	9.0	9.0	0.0%	9.0	0.0%

STRATEGIC INITIATIVES

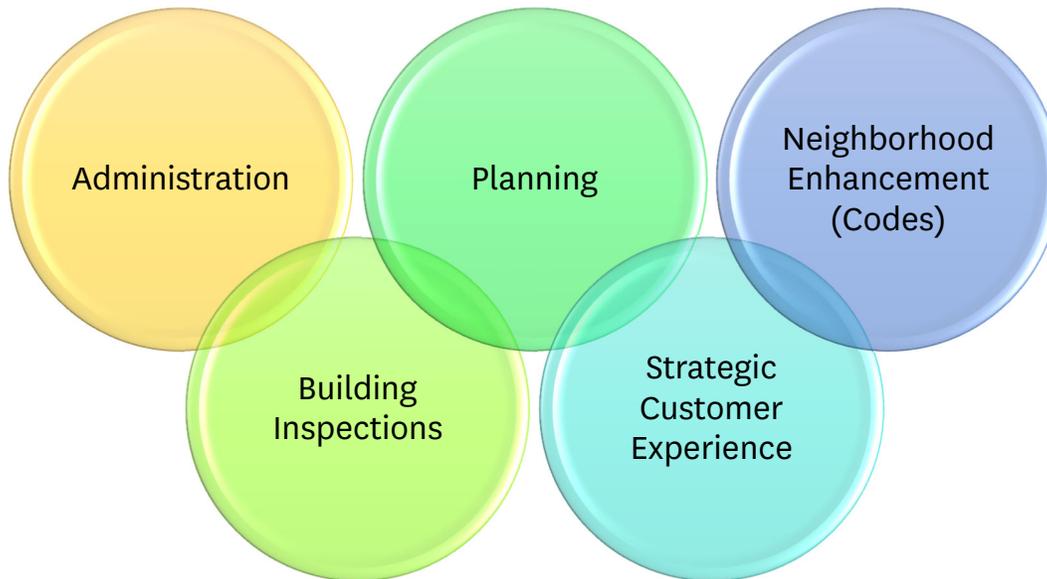
Mission: The Office of Strategic Initiatives leads long-term planning within the City Manager’s Office and across all Departments and Offices. We publish and leverage data to improve services. Our team employs people-centered design to improve experiences and increase civic innovation. We build partnerships to solve community challenges and foster inclusive participation. This work includes connecting partners throughout the City, open government and planning tools; and leading design methodology towards a coherent and actionable services.

The Office contributes to the City of Gainesville’s Strategic Plan goals in the following ways.

Goal 1: Equitable Community

- Local Food System Action Plan
 - Define “Food Desert” and “Low Access”
 - Determine Community Needs and Locations
 - Investigate "Best Practices" from other communities
 - Develop a plan and policy recommendations
 - Workshop: Presentation, Discussion and Direction
- Community/Neighbor "Well Being" Index/Metrics
 - Define "Well Being"
 - Research and gather data on “best practices”
 - Contact County Health Department – County Health Plan, review Alachua County Community Health Assessment
 - Workshop: Presentation, Discussion and Direction
- Partnership for Re-Imagining Gainesville
 - Develop legal framework/agreement for partnership
 - Develop application for Neighbors to apply for funding
 - Receive submitted proposals
 - Develop performance evaluation tool

Sustainable Development Program and Services Chart



DESCRIPTION:

The vision of Sustainable Development is to be a modular governmental unit that facilitates the many different steps in the process of starting or growing a business, developing or redeveloping a property and making structural changes to a home. The team consists of talented, dedicated staff with a strong sense of empathy to help deliver a “less talk-more action” approach to service. Sustainable Development is modular, taking a “team-of-teams” approach, but fundamentally has four core areas of service: Administration, Building Inspections, Planning, Strategic Customer Experience, and Neighborhood Enhancement.

The Administrative team focuses on strategic planning, performance measurement, business operations, policy, culture, professional development and process improvement. The Building Inspections team provides the implementation of the Florida Building codes for the built environment through the issuance of building permits, performing inspections, and providing plan review for all new and remodeled construction performed in the City of Gainesville. The Planning team works to increase community livability and quality of life through the Comprehensive Plan and Land Development Code by encouraging development that incorporates quality urban design and protection of historic and natural resources. The newly formed Strategic Customer Experience team makes all of the above seamless for Neighbors – whether seasoned real estate developers, first-time business owners, or residents – to get the answers they need from the city in a helpful, transparent and timely fashion. The Neighborhood Enhancement Division enforces the City’s Code of Ordinances and administers the Rental Housing Inspection Program.

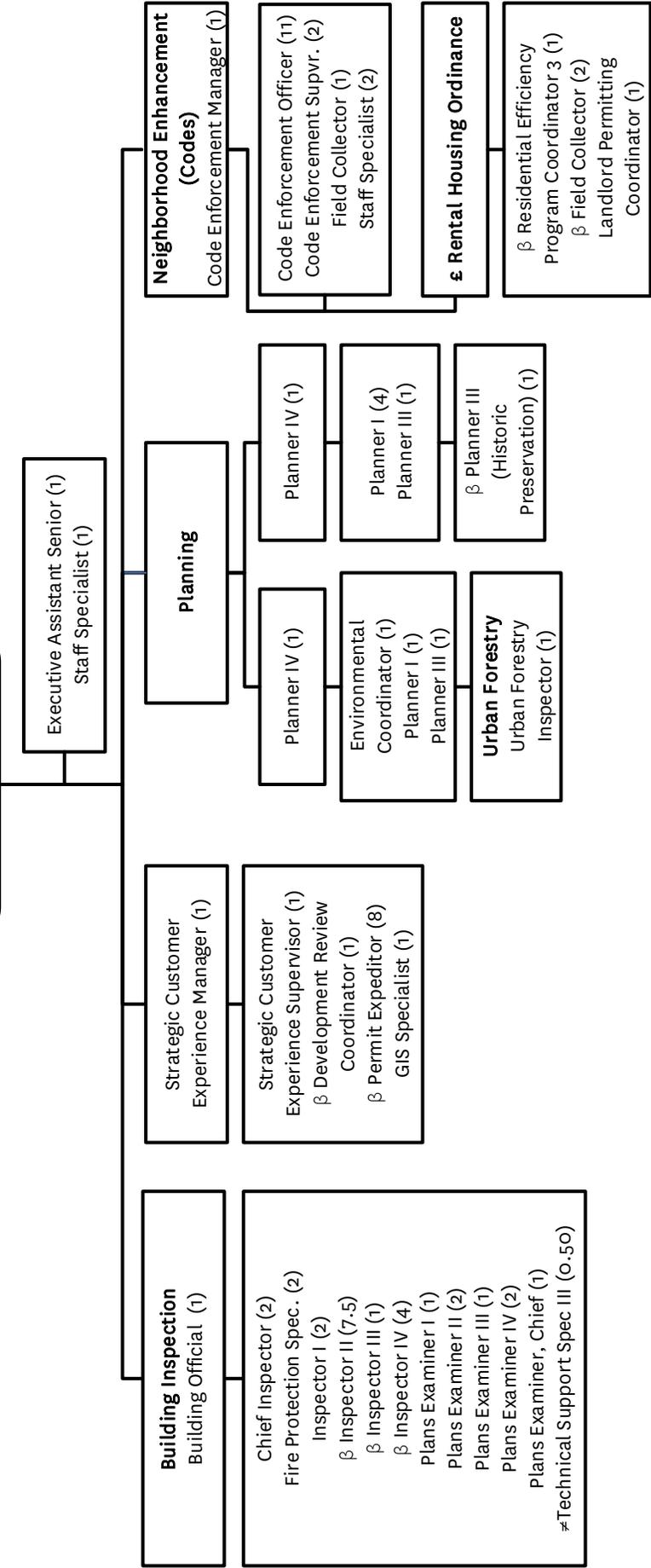
SIGNIFICANT CHANGES IN FY22/FY23:

- Implement Rental Housing Inspection Program
- Implement permitGNV, a new permitting software
- Adopt new Comprehensive Plan

Sustainable Development ^W

FY 2022 PROPOSED ORGANIZATION CHART

Planning & Development Services Director (1)



β Change made in FY21.
^W Working Title
 £ Ordinance No. 200249 adopted by the City Commission on 9/17/2020 and implemented during FY2021
 ≠ Technical Support Specialist III (0.50) is a shared position funded from the Public Works Stormwater Management Fund

Department Budget Summary

Sustainable Development

Revenue and Expenditure Highlights

The Department of Sustainable Development includes the planning, building inspection and code enforcement divisions. The revenues generated by building inspections account for 92% of the total revenue for this department, with the remaining 8% of revenues generated from planning and code enforcement fees. Expenses for this department are comprised of personal services at 65%, operating at 32% and other expenses at 3%.

	FY20 Adopted	FY20 Actual	FY21 Adopted	FY22 Proposed	% Change FY21 to FY22	FY23 Plan	% Change FY22 to FY23
Revenues by Fund:							
General Fund	238,394	240,043	312,416	310,498	-0.6%	312,974	0.8%
GEZDA	102	-	102	102	0.0%	102	0.0%
Misc Grants Fund	-	50,000	-	-	n/a	-	n/a
Small Business Loan Fund	-	731,200	-	-	n/a	-	n/a
Tree Mitigation	-	708,244	-	732,129	n/a	732,129	0.0%
General Capital Projects Fund	-	50,000	37,500	-	-100.0%	-	n/a
Florida Building Code Enforcement	2,572,125	3,099,120	2,258,781	3,258,781	44.3%	3,258,781	0.0%
Fleet Replacement Fund	-	4,626	-	-	n/a	-	n/a
Total Revenues by Fund	2,810,621	4,883,233	2,608,799	4,301,511	64.9%	4,303,987	0.1%
Expenditures by Fund:							
General Fund	2,169,311	1,654,125	3,443,197	4,296,035	24.8%	4,379,545	1.9%
Economic Development Fund	-	65,487	-	12,000	n/a	12,000	0.0%
Misc Grants Fund	-	50,000	-	-	n/a	-	n/a
Small Business Loan Fund	-	404,760	-	-	n/a	-	n/a
Misc. Special Revenues	-	77,000	-	-	n/a	-	n/a
General Capital Projects Fund	-	4,320	37,500	-	-100.0%	-	n/a
Florida Building Code Enforcement	3,891,559	3,228,549	4,351,615	4,334,507	-0.4%	4,507,987	4.0%
Fleet Replacement Fund	45,000	26,110	25,500	55,000	115.7%	118,000	114.5%
Total Expenditures by Fund	6,105,870	5,510,350	7,857,812	8,697,542	10.7%	9,017,533	3.7%
Expenditures by Object							
Salaries & Wages	3,308,328	2,756,175	4,074,021	4,418,591	8.5%	4,530,843	2.5%
Fringe Benefits	1,312,290	1,018,194	1,733,739	1,241,344	-28.4%	1,278,053	3.0%
Operating	1,271,005	1,106,159	1,948,200	2,794,356	43.4%	2,883,915	3.2%
Capital Outlay	45,000	26,110	25,500	55,000	115.7%	118,000	114.5%
Non-Operating	169,246	603,713	76,353	188,251	146.6%	206,721	9.8%
Total Expenditures by Object	6,105,870	5,510,350	7,857,812	8,697,542	10.7%	9,017,533	3.7%

Department Budget Summary
Sustainable DevelopmentΩ

(continued)	FY20 Adopted	FY20 Actual	FY21 Adopted	FY22 Proposed	% Change FY21 to FY22	FY23 Plan	% Change FY22 to FY23
Expenditures by Unit							
Planning & Development Administrat	586,926	276,824	459,175	217,362	-52.7%	221,968	2.1%
Code Enforcement Administration	-	-	1,552,964	1,447,658	-6.8%	1,427,971	-1.4%
Economic Development Administrati	293,220	183,762	-	-	n/a	-	n/a
Economic Development Marketing Tr	5,000	-	-	-	n/a	-	n/a
Rental Housing Ordinance	-	-	-	1,019,244	n/a	1,028,347	0.9%
Yard Maintenance & Lot Clearing	-	-	-	23,000	n/a	23,000	0.0%
Demolition/Boards & Seals	-	-	-	34,250	n/a	34,250	0.0%
Building Inspection	3,554,881	3,182,319	4,128,157	4,299,445	4.1%	4,590,159	6.8%
Planning Division	1,580,556	1,225,224	1,593,649	1,570,203	-1.5%	1,603,675	2.1%
Urban Forestry	85,287	40,654	86,367	73,780	-14.6%	75,562	2.4%
GNVCares	-	404,760	-	-	n/a	-	n/a
QTI Payments	-	75,000	-	-	n/a	-	n/a
Beautification Board	-	2,000	-	-	n/a	-	n/a
Board of Adjustment	-	-	-	600	n/a	600	0.0%
Development Services	-	4,320	-	-	n/a	-	n/a
Neighborhood Notification Tool	-	-	37,500	-	-100.0%	-	n/a
Electric Service Reimbursement	-	65,487	-	12,000	n/a	12,000	0.0%
Historic Preservation Comp Survey	-	50,000	-	-	n/a	-	n/a
Total Expenditures by Unit	6,105,870	5,510,350	7,857,812	8,697,542	10.7%	9,017,533	3.7%

Note:

ΩWorking title for Building Department

Department Position Summary
Sustainable DevelopmentΩ

Title	FY20 Adopted	FY20 Actual	FY21 Adopted	FY22 Proposed	% Change FY21 to FY22	FY23 Plan	% Change FY22 to FY23
Building Official	1.0	1.0	1.0	1.0	0.0%	1.0	0.0%
Clerk I	1.0	1.0	1.0	-	-100.0%	-	n/a
Chief Inspector	2.0	2.0	2.0	2.0	0.0%	2.0	0.0%
Chief Plans Examiner	1.0	1.0	1.0	1.0	0.0%	1.0	0.0%
Code Enforcement Manager	-	1.0	1.0	1.0	0.0%	1.0	0.0%
Code Enforcement Officer	-	11.0	11.0	11.0	0.0%	11.0	0.0%
Code Enforcement Supervisor	-	2.0	2.0	2.0	0.0%	2.0	0.0%
Cust Experience Manager	1.0	1.0	1.0	1.0	0.0%	1.0	0.0%
Cust Experience Supervisor	1.0	1.0	1.0	1.0	0.0%	1.0	0.0%
Development Review Coordinator	-	-	-	1.0	n/a	1.0	0.0%
Environmental Coordinator	1.0	1.0	1.0	1.0	0.0%	1.0	0.0%
Executive Assistant, Sr.	1.0	1.0	1.0	1.0	0.0%	1.0	0.0%
Field Collector	-	1.0	1.0	3.0	200.0%	3.0	0.0%
Fire Protection Specialist	2.0	2.0	2.0	2.0	0.0%	2.0	0.0%
GIS Specialist	1.0	1.0	1.0	1.0	0.0%	1.0	0.0%
Inspector I (¥)	2.0	2.0	2.0	2.0	0.0%	2.0	0.0%
Inspector II (¥)	9.0	9.0	9.0	7.5	-16.7%	7.5	0.0%
Inspector III (¥)	-	-	-	1.0	n/a	1.0	0.0%
Inspector IV (¥)	4.0	3.0	4.0	4.0	0.0%	4.0	0.0%
Landlord Permitting Coordinator	-	1.0	1.0	1.0	0.0%	1.0	0.0%
Permit Expeditor I	-	-	-	3.0	n/a	3.0	0.0%
Permit Expeditor III	6.0	6.0	6.0	5.0	-16.7%	5.0	0.0%
PT Planner I	0.5	0.5	0.5	-	-100.0%	-	n/a
Planner I (Historic Preservation)	0.5	-	-	-	n/a	-	n/a
Planner III (Historic Preservation)	-	-	0.5	1.0	100.0%	1.0	0.0%
Planner I	5.0	5.0	5.0	5.0	0.0%	5.0	0.0%
Planner III	2.0	2.0	2.0	2.0	0.0%	2.0	0.0%
Planner IV	2.0	2.0	2.0	2.0	0.0%	2.0	0.0%
Planning & Development							
Services Director	1.0	1.0	1.0	1.0	0.0%	1.0	0.0%
Plans Examiner I (¥)	1.0	1.0	1.0	1.0	0.0%	1.0	0.0%
Plans Examiner II (¥)	3.0	2.0	2.0	2.0	0.0%	2.0	0.0%
Plans Examiner III (¥)	-	1.0	1.0	1.0	0.0%	1.0	0.0%
Plans Examiner IV (¥)	2.0	2.0	2.0	2.0	0.0%	2.0	0.0%
Residential Efficiency							
Program Coordinator	-	-	-	1.0	n/a	1.0	0.0%
Staff Specialist	1.0	1.0	1.0	3.0	200.0%	3.0	0.0%
Technical Support Specialist III ⁽¹⁾	0.5	0.5	0.5	0.5	0.0%	0.5	0.0%
Urban Forestry Inspector	1.0	1.0	1.0	1.0	0.0%	1.0	0.0%
Total FTEs by Title	53.5	67.0	68.5	75.0	9.5%	75.0	0.0%

Note:

ΩWorking title for Building Department

¥Progress-thru-training Position

(1) The Technical Support Spec III (2550) is a shared position with the Public Works Department (0.50 FTE) and funded from the Public Works Stormwater Management Fund.

SUSTAINABLE DEVELOPMENT

Mission: To foster a dynamic, equitable, and economically healthy city that is safe, diverse and livable for all.

The department contributes to the City of Gainesville's Strategic Plan goals in the following ways.

Goal 1: Equitable Community

- Expand the scope of the City's Comprehensive Plan to promote equal access to all through equitable land development planning.
- Improve the accessibility of neighborhood services through improved operations and team development.
- Facilitate partnership for Re-imagining Gainesville.

Goal 2: Sustainable Community

- Encourage the preservation of natural/conservation lands through environmental reviews and inspections.
- Incentivize LEED Certified buildings in Gainesville through reduced permit fees and processing times.
- Encourage energy efficient rental housing opportunities for Gainesville neighbors through permitting and inspections.

Goal 3: A Great Place to Live and Experience

- Promote the development of affordable housing through policy changes to the Land Development Code and Comprehensive Plan.
- Improve the quality of affordable rental housing through the implementation of the Residential Rental Housing Ordinance.
- Embed all components of "a great place to live and experience" in the Comprehensive Plan Update.
- Update the Land Development Code to include provisions for single occupancy, accessory dwelling units, increased public participation, street vacations, improved building orientation and new designs for building frontage in transect zones.

Goal 4: Resilient Local Economy

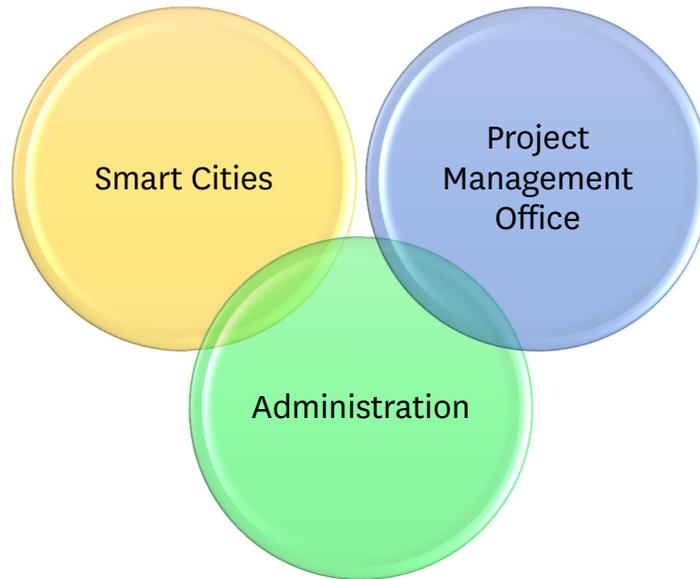
- Provide tools for local entrepreneurs to grow small businesses such as online zoning and customized meetings to discuss land use, zoning and utilities.

Goal 5: “Best in Class” Neighbor Services

- Implement a phased annexation policy to provide urban services to neighbors that need them.
- Engage the community in all phases of the development process.
- Continue to develop partnerships across City Departments to enhance services provided to our neighbors and ensure Community Builders are working together to resolve issues.
- Complete implementation of Citizen Serve to provide better technological service both internally and externally.

TECHNOLOGY AND INNOVATION

Program and Services Chart



DESCRIPTION:

The Department of Technology and Innovation facilitates access to technology for Community Builders, designs technology-related solutions, provides business application support and recommendations for Community Builders, and implements the city's strategic goals around issues of technology.

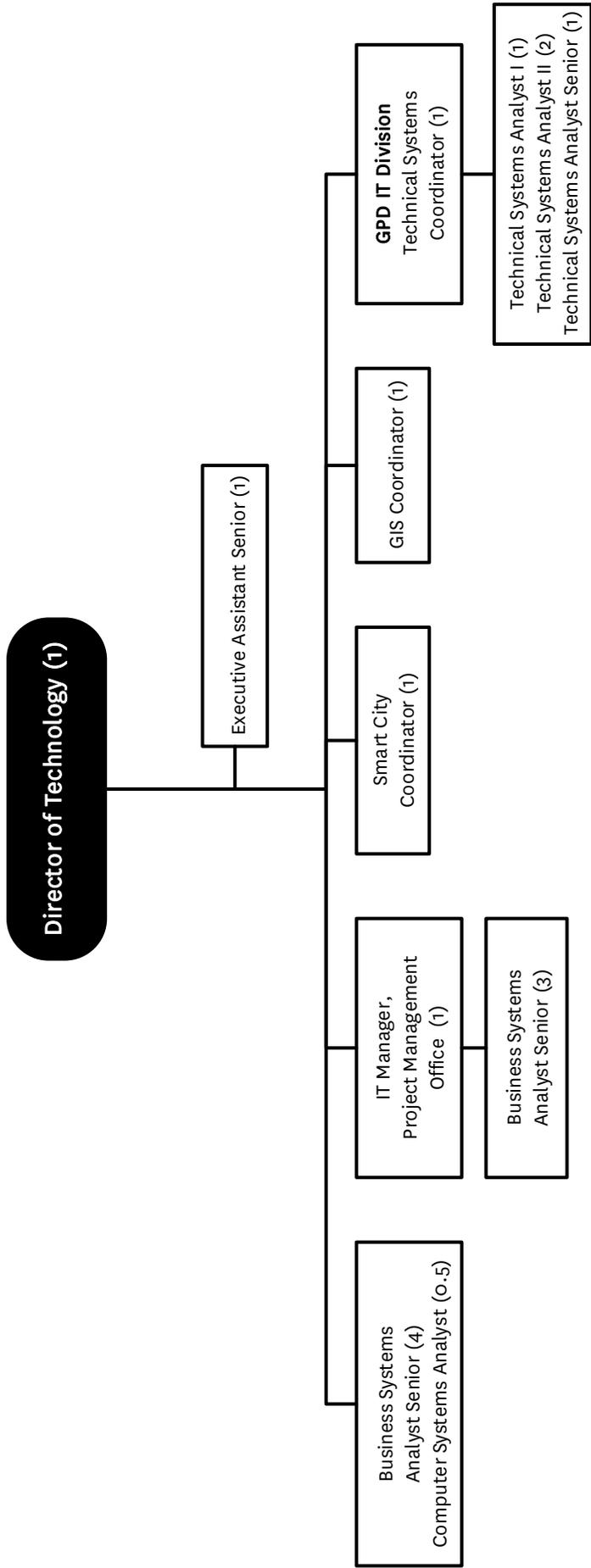
Technology and Innovation also supports Gainesville Neighbors through its Smart City initiatives and actively works on reducing the digital divide by partnering with service providers and the University of Florida.

Our staff seeks out the latest technologies, provides optimal solutions to support the needs of various departments, and ensures that city operations are making full use of available resources and technologies.

We believe that technology is central to the modern, forward-thinking city that Gainesville strives to be and a driving force for creating new opportunities in our city.

Technology & Innovation

FY 2022 PROPOSED ORGANIZATION CHART



Total FTEs - 17.5

Department Budget Summary
Technology and Innovation

Expenditure Highlights

The major expenditure portion of the Technology & Innovation budget is the IT Memorandum of Understanding with Gainesville Regional Utilities (GRU) which amounts to 25% of the total budget.

	FY20 Adopted	FY20 Actual	FY21 Adopted	FY22 Proposed	% Change FY21 to FY22	FY23 Plan	% Change FY22 to FY23
Revenues by Fund:							
Misc Grants Fund	1,591,931	2,445,259	1,592,752	-	-100.0%	-	n/a
Fleet Replacement	73,150	1,427,482	78,510	1,463,584	1764.2%	1,463,584	0.0%
Total Revenues by Fund	1,665,081	3,872,740	1,671,262	1,463,584	-12.4%	1,463,584	0.0%
Expenditures by Fund:							
General Fund	-	-	-	3,424,059	n/a	3,374,717	-1.4%
Equipment Replacement (ERP)	258,500	166,502	167,200	-	-100.0%	-	n/a
CIRN, Series 360	1,200,000	-	-	-	n/a	-	n/a
Tech Administration	1,590,462	1,387,004	1,591,283	-	-100.0%	-	n/a
Tech Capital Improvement	129,660	1,757,696	134,660	1,678,584	1146.5%	1,463,584	-12.8%
Total Expenditures by Fund	3,178,622	3,311,202	1,893,143	5,102,643	169.5%	4,838,301	-5.2%
Expenditures by Object							
Salaries & Wages	861,914	952,892	861,914	1,442,499	67.4%	1,478,561	2.5%
Fringe Benefits	298,198	316,078	298,198	360,515	20.9%	372,874	3.4%
Operating	560,010	1,900,881	565,831	3,299,630	483.1%	2,986,866	-9.5%
Capital Outlay	1,458,500	(538,849)	167,200	-	-100.0%	-	n/a
Non-Operating	-	680,200	-	-	n/a	-	n/a
Total Expenditures by Object	3,178,622	3,311,202	1,893,143	5,102,643	169.5%	4,838,301	-5.2%
Expenditures by Unit							
IT - Contract	-	(685,821)	-	1,232,522	n/a	1,232,522	0.0%
Business Support (Advantage Team)	989,738	-	989,738	-	-100.0%	-	n/a
IT - Administration	303,331	1,273,584	303,331	2,236,114	637.2%	2,101,788	-6.0%
Office 365 Upgrades	29,179	-	30,000	30,000	0.0%	30,000	0.0%
IT - Smart Cities	268,214	113,420	268,214	114,481	-57.3%	117,530	2.7%
IT - GPD	-	-	-	1,043,464	n/a	1,125,399	7.9%
Document Management	-	-	-	215,000	n/a	-	-100.0%
IT Infrastructure Replacement	-	3,600	-	-	n/a	-	n/a
SharePoint	11,500	-	-	-	n/a	-	n/a
Update City Website	97,000	-	57,200	-	-100.0%	-	n/a
Replacement Prgm GPD Laptops	-	53,276	-	-	n/a	-	n/a
PC/Equipment Replacement	150,000	195,049	110,000	190,000	72.7%	190,000	0.0%
LED Streetlight Upgrade	1,200,000	-	-	-	n/a	-	n/a
Commission Chamber Tech Update	-	400,000	-	-	n/a	-	n/a
Bandwidth	73,510	31,541	78,510	41,062	-47.7%	41,062	0.0%
ERP Technology Investment	56,150	1,865,067	56,150	-	-100.0%	-	n/a
Office 365 Licensing	-	61,486	-	-	n/a	-	n/a
Total Expenditures by Unit	3,178,622	3,311,202	1,893,143	5,102,643	169.5%	4,838,301	-5.2%

Department Position Summary
Technology and Innovation

Title	FY20 Adopted	FY20 Actual	FY21 Adopted	FY22 Proposed	% Change FY21 to FY22	FY23 Plan	% Change FY22 to FY23
Business Systems Analyst, Senior	5.0	7.0	7.0	7.0	0.0%	7.0	0.0%
Computer Systems Analyst	1.0	-	0.5	1.0	n/a	1.0	0.0%
Director of Technology	1.0	1.0	1.0	1.0	0.0%	1.0	0.0%
Executive Assistant, Senior	1.0	1.0	1.0	1.0	0.0%	1.0	0.0%
GIS Coordinator	1.0	1.0	1.0	1.0	0.0%	1.0	0.0%
IT PMO Manager	1.0	1.0	1.0	1.0	0.0%	1.0	0.0%
Smart City Coordinator	1.0	1.0	1.0	1.0	0.0%	1.0	0.0%
Technical Systems Analyst I	-	1.0	1.0	1.0	0.0%	1.0	0.0%
Technical Systems Analyst II	-	2.0	2.0	2.0	0.0%	2.0	0.0%
Technical Systems Analyst, Senior	-	1.0	1.0	1.0	0.0%	1.0	0.0%
Technical Systems Coordinator	-	1.0	1.0	1.0	0.0%	1.0	0.0%
Total FTEs by Title	11.0	17.0	17.5	18.0	0.0	18.0	0.0%

TECHNOLOGY & INNOVATION

Mission: We pledge to provide quality service courteously and professionally, demonstrated through a high level of technical expertise and customer service.

Goal 3: A Great Place to Live and Experience

- Deploy Smart City technologies that will enhance existing city infrastructure (smart bench, city WiFi).
- Deploy free City WiFi in select areas in collaboration with UF and Cox.

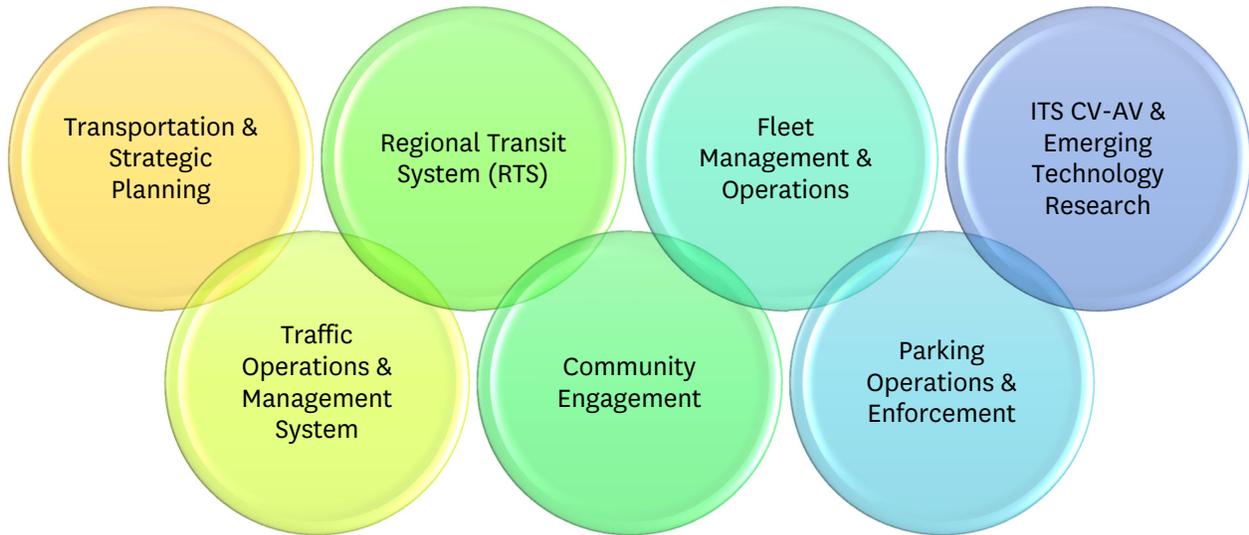
Goal 4: Resilient Local Economy

- Work with Magellan Advisors to develop a Broadband Business Plan to expand broadband services to Neighbors in Gainesville.

Goal 5: “Best in Class” Neighbor Services

- Implement the new ERP (Enterprise Resource Planning) system, which will handle the City's finance, HR, benefits, etc.
- Archiving the data from the Legacy ERP program to a new database and application for reporting purposes.

TRANSPORTATION AND MOBILITY Program and Services Chart



DESCRIPTION:

Mobility is the basis of a strong and resilient community as all services and functions of a City depend on a well-connected transportation system. From emergency response to routine daily activities, every Gainesville neighbor is affected by the performance of the transportation system.

The primary purpose of the Transportation and Mobility Department is to provide transportation services that move people in a safe, seamless, equitable and data driven manner focused on the customer experience.

The Department includes transit, fleet management, parking, transportation planning, traffic operations, emerging technology research, microtransit, micromobility, and community engagement for all services provided.

Fleet Management maintains, repairs, and participates in the procurement and disposal of all General Government and GRU vehicles and equipment. The diversified fleet of approximately 1,650 units is housed at the Centralized Garage and the Springhill Garage. In addition, Transportation and Mobility (Fleet) provides 24/7 access to fuel and roadside assistance to its customers. Continued efficiency efforts in Fleet seek to reduce needed repair and maintenance for vehicles and overall fuel consumption.

Gainesville's Regional Transit System (RTS) has provided transit services to the community for over 40 years. RTS is the largest section under the Department of Transportation and Mobility with over 300 full-time Community Builders providing over 300,000 hours of service 363 days each year with fixed bus routes, microtransit, express routes, AV shuttles, and paratransit.

SIGNIFICANT CHANGES IN FY 2022/FY 2023:

- University Avenue and 13th Street Ultimate Design Concepts
- Implement Parking Management system changes
- Create the 5 year Vision Zero Plan
- Engage a consultant to craft a Mobility Plan

Fleet Management

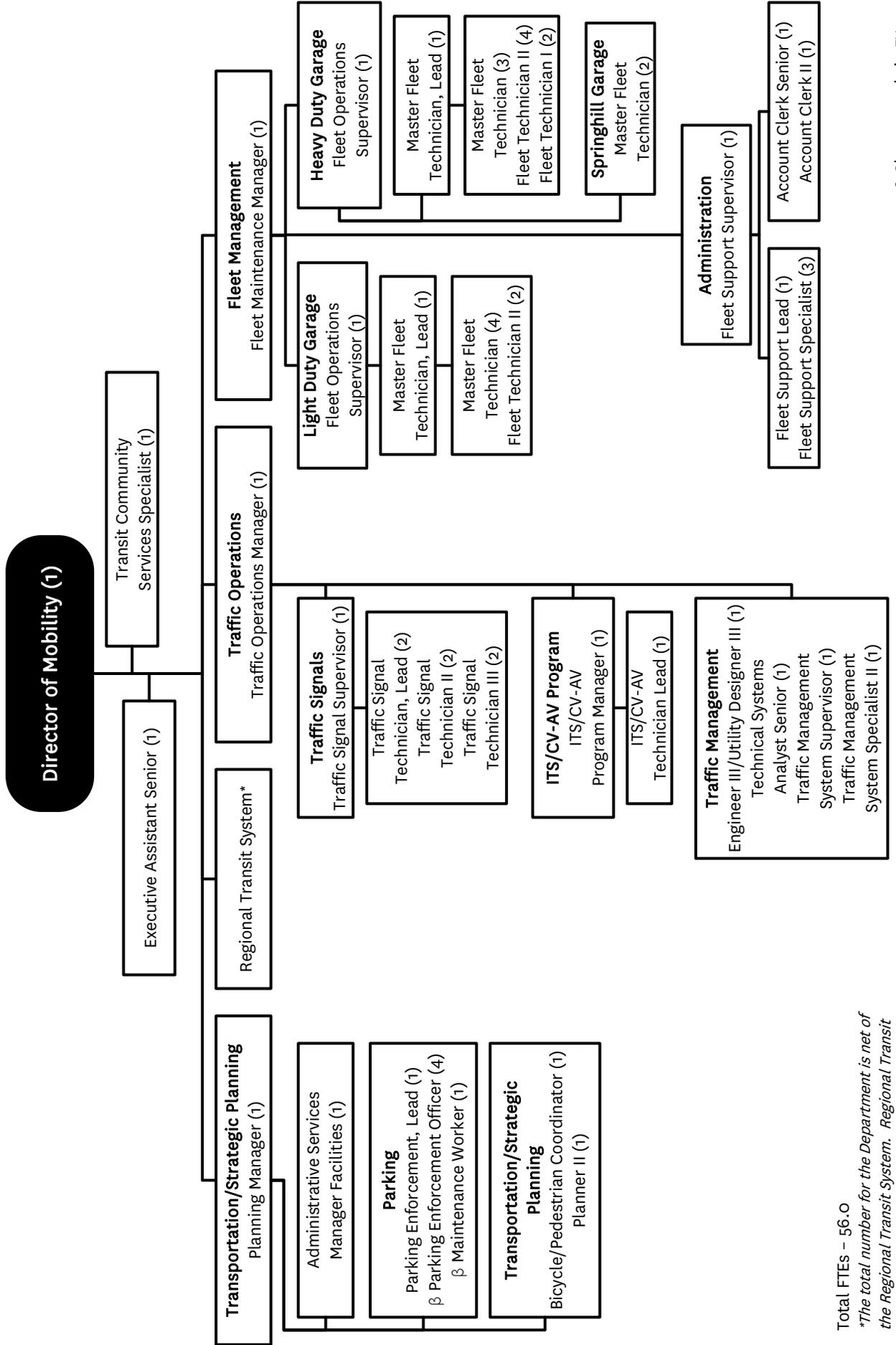
- Asset Works reporting analysis to inform operation
- Organization Chart updates to meet operation need

Regional Transit System

- Add 24 new buses and 1 electric bus to improve the average age of the fleet.
- CAD/AVL Intelligent Transit System and Bus Time new computer aided dispatch (CAD) system will provide real time information to the control center also controls fare box, ADA announcements and destination signs.
- New website and app named RideRTS will provide more accurate bus arrival/departure times, instant detour notification and map changes. Immediate notification of closed bus stops.
- Digital displays at Transfer Stations will provide passengers accurate arrival/departure information, public service announcements and weather announcements, marketing and service update messages.
- Implementing fare free programs for senior and youth populations.
- Service innovations for express, circulator and micro transit routes

Transportation & Mobility

FY 2022 PROPOSED ORGANIZATION CHART



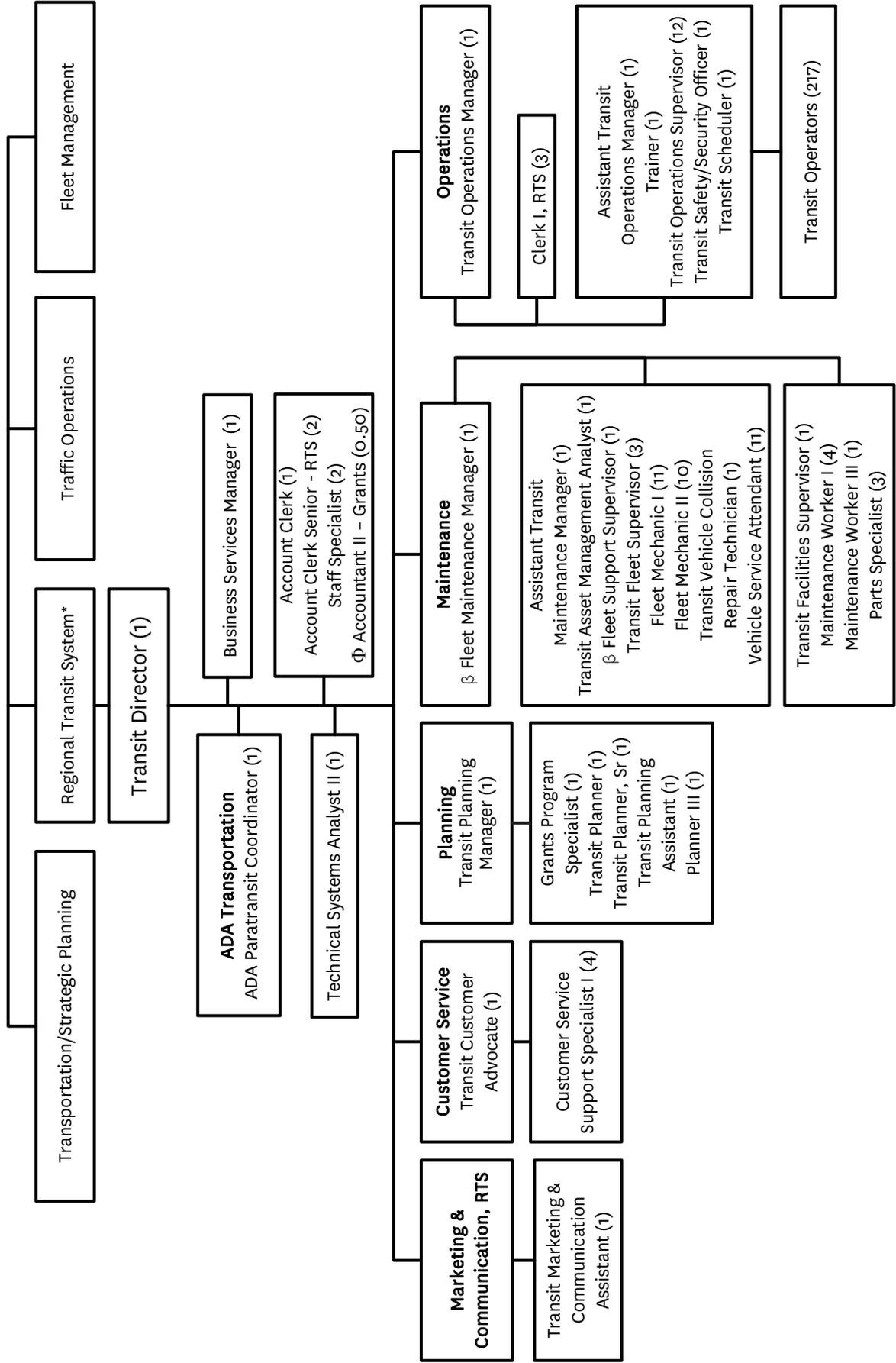
Total FTEs - 56.0

*The total number for the Department is net of the Regional Transit System. Regional Transit System is included under a separate tab.

β Change made in FY21

Transportation & Mobility

FY 2022 PROPOSED ORGANIZATION CHART



Φ FY22 Proposed Increment
β Change made in FY21

Total FTEs – 307.5

Department Budget Summary
Transportation and Mobility

Revenue and Expenditure Highlights

Transportation and Mobility collects revenue through traffic signal maintenance, parking meter and app fees, parking decals and permit fees, and parking fines.

	FY20 Adopted	FY20 Actual	FY21 Adopted	FY22 Proposed	% Change FY21 to FY22	FY23 Plan	% Change FY22 to FY23
Revenues by Fund:							
General Fund	-	1,783,979	2,075,858	2,545,763	22.6%	2,553,628	0.3%
Misc Grants Fund	-	81,690	-	-	n/a	-	n/a
Transportation Concurrency Exception Area	-	1,683,557	-	-	n/a	-	n/a
Fleet Replacement Fund	-	744	-	-	n/a	-	n/a
Total Revenues by Fund	-	3,549,970	2,075,858	2,545,763	-28.3%	2,553,628	0.3%
Expenditures by Fund:							
General Fund	3,041,479	2,955,684	3,043,540	4,325,034	42.1%	3,621,786	-16.3%
Misc Grants Fund	-	93,087	-	-	n/a	-	n/a
Transportation Concurrency Exception Area	-	4,730	-	-	n/a	-	n/a
General Capital Projects	218,403	17,409	196,903	189,694	-3.7%	160,000	-15.7%
Greenspace Acquisition/Community Improv	-	9,295	-	-	n/a	-	n/a
Facilities Maintenance Recurring	50,000	28,392	20,000	-	-100.0%	-	n/a
Equipment Replacement Plan	-	-	70,000	-	-100.0%	-	n/a
Regional Transit System	111,338	-	111,338	-	-100.0%	-	n/a
Fleet Replacement	22,500	41,715	-	-	n/a	-	n/a
Total Expenditures by Fund	3,443,720	3,150,313	3,441,782	4,514,728	31.2%	3,781,786	-16.2%
Expenditures by Object							
Salaries & Wages	1,496,374	1,441,178	1,496,609	1,779,958	18.9%	1,800,732	1.2%
Fringe Benefits	674,887	501,344	674,887	468,193	-30.6%	482,753	3.1%
Operating	981,557	1,166,075	983,383	2,266,577	130.5%	1,498,301	-33.9%
Capital Outlay	290,903	41,715	286,903	-	-100.0%	-	n/a
Total Expenditures by Object	3,443,720	3,150,313	3,441,782	4,514,728	31.2%	3,781,786	-16.2%
Expenditures by Unit							
Administrative Services	401,126	321,110	379,798	257,074	-32.3%	263,160	2.4%
Parking Operations	1,000	44,732	1,000	-	-100.0%	-	n/a
Parking Enforcement	292,529	224,551	292,559	419,935	43.5%	428,529	2.0%
Parking Garage	317,967	199,329	318,050	259,294	-18.5%	263,272	1.5%
Community Bike Program	-	-	-	228,953	n/a	233,445	2.0%
Community Bike Program	128,771	140,464	128,771	74,649	-42.0%	76,528	2.5%
Traffic Management System	634,375	711,741	634,396	698,311	10.1%	712,509	2.0%
Traffic Signals	1,102,085	1,136,960	1,102,839	1,235,728	12.0%	1,237,850	0.2%
Trans & Strategic Planning	297,465	217,540	297,465	1,151,089	287.0%	406,493	-64.7%
Emergency Management	-	972	-	-	n/a	-	n/a
General Capital Project Fund	218,403	26,705	196,903	189,694	-3.7%	160,000	-15.7%
Network & Server	-	-	70,000	-	-100.0%	-	n/a
Parking Garage Improvements	50,000	28,392	20,000	-	-100.0%	-	n/a
TMPA	-	4,730	-	-	n/a	-	n/a
UF Research Grant Awards	-	93,087	-	-	n/a	-	n/a
Total Expenditures by Unit	3,042,594	3,150,313	3,441,781	4,514,728	31.2%	3,781,786	-16.2%

Department Budget Summary
Transportation and Mobility (Fleet Management)

Revenue and Expenditure Highlights

The majority of Transportation and Mobility (Fleet's) revenues are from internal services billings for our fleet replacement. Operating expenses for this department encompass the majority of the expenditure budget at 65%, while 32% can be attributed to personnel services expenses. The remaining 3% is used for capital projects.

	FY20 Adopted	FY20 Actual	FY21 Adopted	FY22 Proposed	% Change FY21 to FY22	FY23 Plan	% Change FY22 to FY23
Revenues by Fund:							
Fleet Replacement	3,687,719	4,343,859	3,687,719	5,622,179	52.5%	5,850,778	4.1%
Fleet Management	5,855,247	5,398,812	5,855,247	5,848,589	-0.1%	5,848,589	0.0%
Total Revenues by Fund	9,542,966	9,742,672	9,542,966	11,470,768	20.2%	11,699,367	2.0%
Expenditures by Fund:							
Emergency Management	-	2,362	-	-	n/a	-	n/a
General Capital Projects	40,000	40,000	-	80,000	n/a	40,000	-50.0%
Fleet Replacement	70,581	(2,535,959)	31,643	200,000	532.1%	200,000	0.0%
Fleet Management	6,801,184	5,652,169	6,611,941	6,140,800	-7.1%	6,266,305	2.0%
Total Expenditures by Fund	6,911,765	3,158,572	6,643,584	6,420,800	-3.4%	6,506,305	1.3%
Expenditures by Object							
Salaries & Wages	1,525,634	1,504,484	1,525,897	1,619,025	6.1%	1,658,828	2.5%
Fringe Benefits	666,809	589,268	666,809	455,616	-31.7%	467,628	2.6%
Operating	4,058,837	3,564,630	4,115,411	3,989,812	-3.1%	4,007,119	0.4%
Capital Outlay	379,000	(2,596,526)	50,000	200,000	300.0%	200,000	0.0%
Non-Operating	281,485	96,717	285,467	156,347	-45.2%	172,731	10.5%
Total Expenditures by Object	6,911,765	3,158,572	6,643,584	6,420,800	-3.4%	6,506,305	1.3%
Expenditures by Unit							
Administration	885,919	778,471	889,901	1,011,282	13.6%	1,046,747	3.5%
Fleet Operations	5,511,078	4,871,653	5,528,915	5,329,519	-3.6%	5,419,558	1.7%
Electric Charging Stations	40,000	40,000	-	80,000	n/a	40,000	-50.0%
Emergency Management	-	2,362	-	-	n/a	-	n/a
Depreciation	224,768	8,250	224,768	-	-100.0%	-	n/a
Fixed Assets	-	(2,614,576)	-	-	n/a	-	n/a
Capital Improvement Plan	250,000	72,413	-	-	n/a	-	n/a
Total Expenditures by Unit	6,911,765	3,158,572	6,643,584	6,420,800	-3.4%	6,506,305	1.3%

Department Budget Summary
Transportation and Mobility (Regional Transit System)

Revenue and Expenditure Highlights

Regional Transit System's revenue stream consists of 48% from University of Florida contracts; 30% from outside grants; 4% from Alachua County; 3% from Santa Fe College; and the remaining 15% from bus passes, advertising, and other miscellaneous revenues.

	FY20 Adopted	FY20 Actual	FY21 Adopted	FY22 Proposed	% Change FY21 to FY22	FY23 Proposed	% Change FY22 to FY23
Revenues by Fund:							
Transportation Concurrency Exception Area	-	94,177	-	-	n/a	-	n/a
Regional Transit System	26,607,496	27,710,619	26,709,783	30,030,985	12.4%	30,134,871	0.3%
Total Revenues by Fund	26,607,496	27,804,796	26,709,783	30,030,985	8.0%	30,134,871	0.3%
Expenditures by Fund:							
Transportation Concurrency Exception Area	-	20,000	-	-	n/a	-	n/a
General Capital Projects	-	-	100,000	-	-100.0%	-	n/a
Regional Transit System	32,084,851	27,571,671	32,531,165	29,413,552	-9.6%	30,165,997	2.6%
Fleet Replacement Fund	-	4,284	-	-	n/a	-	n/a
Fleet Management Services Fund	-	67,123	-	-	n/a	-	n/a
Total Expenditures by Fund	32,084,851	27,663,078	32,631,165	29,413,552	-9.9%	30,165,997	2.6%
Expenditures by Object							
Salaries & Wages	11,998,157	12,113,698	12,198,600	13,297,539	9.0%	13,581,360	2.1%
Fringe Benefits	5,302,065	5,030,433	5,302,065	3,777,704	-28.8%	3,875,240	2.6%
Operating	10,816,554	10,107,674	11,030,854	11,020,565	-0.1%	11,264,719	2.2%
Capital Outlay	-	(o)	100,000	-	-100.0%	-	n/a
Non-Operating	3,968,075	411,272	3,999,647	1,317,745	-67.1%	1,444,677	9.6%
Total Expenditures by Object	32,084,851	27,663,078	32,631,166	29,413,552	-9.9%	30,165,997	2.6%
Expenditures by Unit							
Administration	1,485,252	1,380,872	1,507,589	2,787,577	84.9%	2,940,060	5.5%
Marketing	262,947	170,646	266,811	308,031	15.4%	314,793	2.2%
RTS Planning	483,609	447,435	493,430	436,637	-11.5%	449,524	3.0%
RTS Maintenance	5,988,723	4,344,439	6,071,953	5,750,601	-5.3%	5,861,621	1.9%
RTS Operations	18,650,401	13,794,629	18,975,374	18,374,249	-3.2%	18,840,854	2.5%
Gator Aider	110,830	57,845	110,830	110,830	0.0%	110,830	0.0%
ADA Transportation	1,652,771	1,066,664	1,654,860	1,645,627	-0.6%	1,648,315	0.2%
RTS Depreciation	3,450,318	(1,964,252)	3,450,318	-	-100.0%	-	n/a
RTS Grants	-	8,344,799	100,000	-	-100.0%	-	n/a
Transportation Concurrency Exception Area Projects	-	20,000	-	-	n/a	-	n/a
Total Expenditures by Unit	32,084,851	27,663,078	32,631,165	29,413,552	-9.9%	30,165,997	2.6%

Department Position Summary
Transportation and Mobility

Title	FY20	FY20	FY21	FY22	% Change	FY23	% Change
	Adopted	Actual	Adopted	Proposed	FY21 to FY22	Plan	FY22 to FY23
Administrative Services Manager Facilities	-	1.0	1.0	1.0	0.0%	1.0	0.0%
Bicycle/Pedestrian Coordinator	1.0	1.0	1.0	1.0	0.0%	1.0	0.0%
Director of Mobility	1.0	1.0	1.0	1.0	0.0%	1.0	0.0%
Engineer III/Utility Designer III	1.0	1.0	1.0	1.0	0.0%	1.0	0.0%
Executive Assistant, Sr	1.0	1.0	1.0	1.0	0.0%	1.0	0.0%
ITS CV/AV Program Manager	-	1.0	1.0	1.0	0.0%	1.0	0.0%
ITS CV/AV Program Techniciannician Lead	-	1.0	1.0	1.0	0.0%	1.0	0.0%
Transit Community Services Specialist	1.0	1.0	1.0	1.0	0.0%	1.0	0.0%
Maintenance Worker I	-	-	-	1.0	n/a	1.0	0.0%
Parking Enforcement Officer, Lead	2.0	3.0	3.0	4.0	33.3%	4.0	0.0%
Parking Enforcement Officer, Lead	1.0	1.0	1.0	1.0	0.0%	1.0	0.0%
Parking Operations Attendant	2.0	1.0	1.0	-	-100.0%	-	n/a
Parking Operations Attend, Lead	1.0	1.0	1.0	-	-100.0%	-	n/a
Parking Operations Supvr	1.0	-	-	-	n/a	-	n/a
Planner II	1.0	1.0	1.0	1.0	0.0%	1.0	0.0%
Planning Manager, Public Works	1.0	1.0	1.0	1.0	0.0%	1.0	0.0%
Technical Systems Analyst, Sr	1.0	1.0	1.0	1.0	0.0%	1.0	0.0%
Traffic Management Systems Specialist II	1.0	1.0	1.0	1.0	0.0%	1.0	0.0%
Traffic Management Systems Supervisor	1.0	1.0	1.0	1.0	0.0%	1.0	0.0%
Traffic Operations Manager	1.0	1.0	1.0	1.0	0.0%	1.0	0.0%
Traffic Signal Supervisor	1.0	1.0	1.0	1.0	0.0%	1.0	0.0%
Traffic Signal Technician II	3.0	2.0	2.0	2.0	0.0%	2.0	0.0%
Traffic Signal Technician III	1.0	2.0	2.0	2.0	0.0%	2.0	0.0%
Traffic Signal Technician, Lead	3.0	2.0	2.0	2.0	0.0%	2.0	0.0%
Total FTEs by Title	26.0	27.0	27.0	27.0	0.0%	27.0	0.0%

Fleet Management

Title	FY20	FY20	FY21	FY22	% Change	FY23	% Change
Account Clerk II	1.0	1.0	1.0	1.0	0.0%	1.0	0.0%
Account Clerk, Sr	1.0	1.0	1.0	1.0	0.0%	1.0	0.0%
Fleet Management Director	1.0	-	-	-	n/a	-	n/a
Fleet Management Manager	-	1.0	1.0	1.0	0.0%	1.0	0.0%
Fleet Operations Supervisor	2.0	2.0	2.0	2.0	0.0%	2.0	0.0%
Fleet Support Lead	1.0	1.0	1.0	1.0	0.0%	1.0	0.0%
Fleet Support Specialist	3.0	3.0	3.0	3.0	0.0%	3.0	0.0%
Fleet Support Supervisor	1.0	1.0	1.0	1.0	0.0%	1.0	0.0%
Fleet Technician I	2.0	2.0	2.0	2.0	0.0%	2.0	0.0%
Fleet Technician II	6.0	6.0	6.0	7.0	16.7%	7.0	0.0%
Fleet Techn, Master	9.0	9.0	9.0	8.0	-11.1%	8.0	0.0%
Fleet Techn, Master Lead	2.0	2.0	2.0	2.0	0.0%	2.0	0.0%
GPD Fleet Manager	1.0	-	-	-	n/a	-	n/a
Total FTEs by Title	30.0	29.0	29.0	29.0	0.0%	29.0	0.0%

Department Position Summary
Transportation and Mobility (Regional Transit System)

Title	FY20	FY20	FY21	FY22	% Change	FY23	% Change
	Adopted	Actual	Adopted	Proposed	FY21 to FY22	Plan	FY22 to FY23
Account Clerk	2.0	1.0	1.0	1.0	0.0%	1.0	0.0%
Account Clerk, Sr - RTS	1.0	2.0	2.0	2.0	0.0%	2.0	0.0%
Φ Accountant II	-	-	-	0.5	n/a	0.5	0.0%
ADA Paratransit Coordinator	1.0	1.0	1.0	1.0	0.0%	1.0	0.0%
Business Services Manager	-	1.0	1.0	1.0	0.0%	1.0	0.0%
Clerk I-RTS	3.0	3.0	3.0	3.0	0.0%	3.0	0.0%
Customer Service Support Specialist I	4.0	4.0	4.0	4.0	0.0%	4.0	0.0%
Fleet Maint Manager	-	-	1.0	1.0	0.0%	1.0	0.0%
Fleet Mechanic I-RTS	11.0	11.0	11.0	11.0	0.0%	11.0	0.0%
Fleet Mechanic II-RTS	10.0	10.0	10.0	10.0	0.0%	10.0	0.0%
Fleet Support Supervisor	-	-	-	1.0	n/a	1.0	0.0%
Maintenance Worker I	4.0	4.0	4.0	4.0	0.0%	4.0	0.0%
Maintenance Worker III	1.0	1.0	1.0	1.0	0.0%	1.0	0.0%
Parts Specialist-RTS	3.0	3.0	3.0	3.0	0.0%	3.0	0.0%
Planner III	1.0	1.0	1.0	1.0	0.0%	1.0	0.0%
Public Transit Maintenance/ Safety Training Specialist	1.0	1.0	1.0	-	-100.0%	-	n/a
Staff Specialist-RTS	2.0	2.0	2.0	2.0	0.0%	2.0	0.0%
Technical System Analyst, II	1.0	1.0	1.0	1.0	0.0%	1.0	0.0%
Trainer	1.0	1.0	1.0	1.0	0.0%	1.0	0.0%
Transit Asset Management Analyst	1.0	1.0	1.0	1.0	0.0%	1.0	0.0%
Transit Customer Advocate	1.0	1.0	1.0	1.0	0.0%	1.0	0.0%
Transit Director	1.0	1.0	1.0	1.0	0.0%	1.0	0.0%
Transit Facilities Supervisor	1.0	1.0	1.0	1.0	0.0%	1.0	0.0%
Transit Fleet Supervisor	3.0	3.0	3.0	3.0	0.0%	3.0	0.0%
Transit Grants Program Specialist	1.0	1.0	1.0	1.0	0.0%	1.0	0.0%
Transit Maint Manager	1.0	1.0	-	-	n/a	-	n/a
Transit Maint Manager, Assistant	1.0	1.0	1.0	1.0	0.0%	1.0	0.0%
Transit Marketing & Communications Assistant	1.0	1.0	1.0	1.0	0.0%	1.0	0.0%
Transit Operator	213.0	217.0	217.0	217.0	0.0%	217.0	0.0%
Transit Operations Manager	1.0	1.0	1.0	1.0	0.0%	1.0	0.0%
Transit Operations Manager, Assistant	1.0	1.0	1.0	1.0	0.0%	1.0	0.0%
Transit Operations Supervisor	12.0	12.0	12.0	12.0	0.0%	12.0	0.0%
Transit Planner	1.0	1.0	1.0	1.0	0.0%	1.0	0.0%
Transit Planner, Sr	1.0	1.0	1.0	1.0	0.0%	1.0	0.0%
Transit Planning Assistant	1.0	1.0	1.0	1.0	0.0%	1.0	0.0%
Transit Planning Manager	1.0	1.0	1.0	1.0	0.0%	1.0	0.0%
Transit Program Coordinator	1.0	-	-	-	n/a	-	n/a
Transit Safety & Security Officer	1.0	1.0	1.0	1.0	0.0%	1.0	0.0%
Transit Scheduler	1.0	1.0	1.0	1.0	0.0%	1.0	0.0%
Transit Vehicle Collision Repair Technician	1.0	1.0	1.0	1.0	0.0%	1.0	0.0%
Vehicle Service Attendant	11.0	11.0	11.0	11.0	0.0%	11.0	0.0%
Total FTEs by Title	303.00	307.00	307.00	307.50	0.2%	307.50	0.0%
	-	-					
Note:							
Φ Increment Requested in FY22							
Transportation and Mobility Total FTEs	359.00	363.00	363.00	363.50	0.14%	363.50	0.00%

TRANSPORTATION AND MOBILITY

Mission: To provide the community equitable access to a variety of coordinated safe transportation services focused on the user experience.

Goal 1: Equitable Community

- Remove education barriers to applicants for front line positions. Develop existing staff: encourage employees to complete high school education, connect employees to education resources/opportunities and assist with understanding process for tuition reimbursement.
- Ensure transportation service delivery is focused on the user experience and needs of vulnerable populations with limited access to mode options.

Goal 2: Sustainable Community

- Explore innovative ways to allow for emerging transportation devices and technology in the transportation network.
- Monitor street network and partner with UF/FDOT utilizing the Smart Traffic Signal system to: (1) inform emerging technology; (2) seek safer interactions between all road users - vehicles, pedestrians and bicyclists; (3) work with agency partners to deliver a coordinated traffic signal system.

Goal 3: A Great Place to Live and Experience

- Review all street design for the City through development review and regionally as part of the Metropolitan Transportation and Planning Organization (MTPO) under the umbrella of Vision Zero.

Goal 4: Resilient Local Economy

- Collaborate with external and internal partners seeking job opportunities for their cohort to connect potential applicants with open positions. Continue partnerships with Gainesville Housing Authority, Santa Fe College, the BOLD program, and Loftan High School.

Goal 5: “Best in Class” Neighbor Services

- Support other key City initiatives when able to partner, including the Community Resource Paramedic (CRP) program.
- Conduct ongoing review of service delivery to pilot additional microtransit routes for first mile/last mile and improve access to main transit routes.
- Integrate the AV shuttle.
- Leverage micromobility.
- Eliminate gaps in the bicycle and sidewalk network
- Seek opportunities to implement mobility hubs - mini and scaled up.

TRANSPORTATION AND MOBILITY (FLEET)

Mission: We will provide courteous and value added services to our customers in a manner that will allow for safe, environmentally friendly and cost effective utilization of our fleet. We maximize the use of our resources in the delivery of our services to both internal and external customers.

Goal 1: Equitable Community

- Use a variety of outlets to recruit for vacant positions.

Goal 2: Sustainable Community

- Perform our function with a focus on contributing to a clean environment for our employees and members of the community. Review and assess emerging electric vehicle technology, introducing into the City Fleet based on data and operation need.

Goal 3: A Great Place to Live and Experience

- Implement the rewrite of the Automotive Service Excellence and Emergency Vehicle Technician certifications pay policy to expand the amount of certifications and employees that can receive additional pay.
- Restructure the organization to maximize the benefits of a centralized garage operation and provide succession planning to ensure continuity of operations in future years.

Goal 4: Resilient Local Economy

- Buy from local small-to-medium businesses and seek out minority/veteran businesses when possible.

Goal 5: “Best in Class” Neighbor Services

- Review and seek out available contracts to purchase from at the lowest cost for commodities and services.
- Maximize the use of our resources in the delivery of our services to both internal and external customers.
- Control operating costs to our customers by being creative. Continually monitor how we use resources and pursue more cost effective alternatives when appropriate.

TRANSPORTATION AND MOBILITY (REGIONAL TRANSIT SYSTEM)

Mission: To enhance the quality of life in our community by providing safe, courteous, equitable, reliable and energy-efficient transportation services.

Goal 1: Equitable Community

- Coordinate with City/County departments to improve bus stop accessibility for people with disabilities. Participate in emergency management and response.
- Administer training and certification programs for RTS employees. Provide and promote public transportation. Oversee Americans with Disabilities Act (ADA) contract service and activities.

Goal 2: Sustainable Community

- Provide and explore new transportation services. Oversee expansion and maintenance of transit infrastructure. Purchase transit equipment. Implement improved transit as described in RTS Transit Development Plan (TDP).
- Purchase new fuel efficient buses. Continue to research alternative fuel program for transit services.

Goal 3: A Great Place to Live and Experience

- Enhance community appearance through new bus stop amenities. Maintain transit amenities in neighborhoods.

Goal 4: Resilient Local Economy

- Maintain partnership with University of Florida (UF) and Santa Fe College (SF) to provide public transit services for students, faculty and staff.
- Maintain partnership with Florida Department of Transportation (FDOT) on transit projects.

Goal 5: “Best in Class” Neighbor Services

- Coordinate with City Planning department to obtain transit funds through the development review process.
- Ensure effective delivery of transit services through technology and innovation. Coordinate internal/external communication. Monitor customer satisfaction.

Our Department monitors success with the following Performance Indicators:

Regional Transit System

City Commission Strategic Goal	Department Goal/Objective	Performance Measure	FY20 Target	FY20 Actual	FY21 Target	FY22 Target
Economic Opportunity - Affordability, Job Diversity, Economic Development	Continue to work with UF to improve transit services on and off campus.	Number of total service hours	250,000	277,000	280,000	290,000
		Percent change in service hours	NA	10.8%	1.1%	3.6%
Community/ Environmental Sustainability - Renewable Infrastructure, Mobility, Inclusivity	Grow the alternative and reduce automobile dependency.	Number of passenger trips	5,000,000	5,600,000	3,000,000	7,000,000
	Provide a reliable transportation service.	Number of valid complaints	600	526	500	480
		Number of revenue miles	3,000,000	3,300,000	2,750,000	3,500,000
		Number of service interruptions	350	295	300	300
	Increase mobility.	Placement of landing pads	10	7	10	12
		Placement of bus shelters	6	1	10	12

Fleet Management

City Commission Strategic Goal	Department Goal/Objective	Performance Measure	FY22 Target	FY23 Target
Community/ Environmental Sustainability	Maximize the use of our resources in the delivery of our services to both internal and external customers.	Average fleet downtime	5.5%	5.0%
		Repair and maintenance cost per vehicle	\$2,500	\$2,300
		Total Fleet Assets	1,650	1,600
		Technician Productivity	80%	85%
		Preventative maintenance compliance by customers	85.0%	90.0%
		Percentage of repairs scheduled	55.0%	60.0%
		Percentage of repairs unscheduled	45.0%	40.0%



Capital Improvement Plan

Capital
Improvement Plan

CAPITAL IMPROVEMENT PROCESS

This process is completed in the following phases:

- The *first phase* involves each department presenting information regarding any capital improvements requests they may have for the next five year period as well as any modifications or deletions of previously submitted projects.
- The *second phase* focuses on the investigation into available funds by Budget & Finance. At the same time, City leaders are reviewing all submitted capital improvement proposals.
- The *final phase* results in the presentation of a proposed capital improvement plan by the City Manager in a series of workshops with the City Commission and Community Builders. A finalized five-year Capital Improvement Plan is adopted by the end of the fiscal year (September 30).

PHASE I

- The Budget & Finance Department develops the annual budget calendar (including a calendar specific to the Capital Improvement Plan), which is reviewed and approved by the City Manager.
- The Budget & Finance Department sends out communications to all departments regarding the upcoming Capital Improvement Plan process.
- Departments submit to the Budget & Finance Department all the necessary forms and information regarding any capital improvement requests they are adding, modifying or deleting.

PHASE II

- City leadership meets to determine the amount and sources of eligible funding.
- The Budget & Finance Department submits a schedule of available funding.
- City leadership determines the priorities for capital improvement planning.

PHASE III - PRESENTING AND ADOPTING

- The City Manager presents the Proposed Capital Improvement Plan to the City Commission during budget workshops for review and discussion.
- In July, the Budget & Finance Department staff review and present an overview of the Capital Improvement Plan, along with the operating budget for City Commission approval.
- The final Capital Improvement Plan is officially adopted along with the Financial and Operating Plan during public hearings held in September.
- The final Capital Improvement Plan is placed on the City of Gainesville's website.

Capital Improvement Plan Calendar

Below is an illustration of the Capital Improvement Plan's process which is done every two years in conjunction with the City's biennial budget process.



Summary of All Capital Projects by Funding Source

Fund	Unit Name	Unspent	FY 20 Budget	FY 21 Budget	FY 22	FY 23	Total Budget
		Balance as of Sept 30, 2019			Proposed Budget	Plan Budget	
General Capital Projects Fund							
	2nd Street Concept Design	380	380	-	-	-	380
	Americans with Disabilities Act Curb Ramp Retrofits	-	50,000	-	50,000	50,000	150,000
	Archer Road Water Valve Adjustments	6,250	6,250	-	-	-	6,250
	Bivens Arm Marsh Restoration	213,200	213,200	-	-	-	213,200
	Boardwalk Replacement	55,618	45,618	50,000	50,000	50,000	195,618
	Building 211 Renovations and Improvements	119	119	-	-	-	119
	Catalyst Information Technology Build Out	1,478	1,478	-	-	-	1,478
	Cofrin Park Building Assessment	5,457	5,457	-	-	-	5,457
	Community Cultivator Program	-	-	25,000	-	-	25,000
	Cone Park Upgrades	7,308	7,308	-	-	-	7,308
	CoxCom Capital Grant - City Equipment	141,610	141,610	-	-	-	141,610
	Depot Avenue Facility - Gainesville Regional Utilities	9,977	9,977	-	-	-	9,977
	Depot Avenue	20,148	20,148	-	-	-	20,148
	Development Services	320,527	320,527	-	-	-	320,527
	Duck Pond Association Fund for Roper Park	3,171	3,171	-	-	-	3,171
	Economic Development Capital Improvements for Gainesville Technology Entrepreneurship Center	20,335	20,335	-	-	-	20,335
	Electric Charging Stations	-	-	-	80,000	40,000	120,000
	Facility & Park Equipment Replacement	-	-	-	5,209	44,191	49,400
	Fire Station 1	63,374	63,374	-	-	-	63,374
	Fire Station 5 Renovations	150	150	-	-	-	150
	Gainesville Fire Rescue Equipment Replacement	25,486	115,486	-	-	-	115,486
	Gainesville Fire Rescue Station Heating, Ventilation And Cooling Roof, Plumbing, Electric, et cetera	5,336	5,336	-	-	-	5,336
	Gainesville Police Department Body Worn Cameras	1,373	1,373	-	-	-	1,373
	Gainesville Police Department Property & Evidence Roof	26,594	26,594	-	-	-	26,594
	Gainesville Police Department Reichert House Fencing	-	31,500	-	-	-	31,500
	Gainesville Police Department Storage Shelving	9,618	9,618	-	-	-	9,618
	Greentree/Kiwanis Park	662	662	-	-	-	662
	Heartwood Loan	1,104,191	4,191	-	-	-	4,191
	Hogtown Park - Home Depot	7,293	7,293	-	-	-	7,293
	Implementation of One - Way Pair Corridors	-	58,403	-	29,694	-	88,097
	Median Construction	35,339	35,338	15,000	15,000	15,000	80,338
	Mold Remediation - Fire Station 2	3,722	3,722	-	-	-	3,722
	Neighborhood Notification Tool	-	50,000	37,500	-	-	87,500
	Northwest 2nd Street Sidewalk	95,159	95,159	-	-	-	95,159
	Parking Garage Maintenance & Repairs	6,250	6,918	-	-	-	6,918
	Pavement Management System	25,987	25,987	-	-	-	25,987

FY 2020 includes the unspent balance from FY 2019.

Summary of All Capital Projects by Funding Source

Fund	Unit Name	Unspent Balance as of Sept 30, 2019	FY 20 Budget	FY 21 Budget	FY 22 Proposed Budget	FY 23 Plan Budget	Total Budget
General Capital Projects Fund continued							
	Playground Equipment Replacement	913	913	-	-	-	913
	Public Works Compound Master Plan	-	-	78,000	-	-	78,000
	Public Works Center Charrette Compound Transformation	18,100	18,100	-	-	-	18,100
	Public Works Department Radios	20,529	20,529	-	-	-	20,529
	Regional Transit System Video Surveillance Equipment	1,558	1,558	-	-	-	1,558
	Security Access System	175	175	-	-	-	175
	Sidewalk Construction	238,480	348,480	-	110,000	110,000	568,480
	Thomas Center B Improvements	1,388	1,388	-	-	-	1,388
	Traffic Management System Equipment and Installation	91,274	91,274	-	-	-	91,274
	Traffic Management System	6,300	6,300	-	-	-	6,300
	Website Redesign Upgrade Project	120,493	120,493	-	-	-	120,493
	Westside Pool Pump House Roof Replacement	4,565	4,565	-	-	-	4,565
General Capital Projects Fund Total		2,719,887	2,000,459	205,500	339,903	309,191	2,289,605
American Recovery and Reinvestment Act (ARRA)							
	American Recovery and Reinvestment Act Energy Independence and Security Act 2007: Public Works Department - Transportation Street Light Light Emitting Diodes	3,954	3,954	-	-	-	3,954
American Recovery and Reinvestment Act (ARRA) Total		3,954	3,954	-	-	-	3,954
Greenspace Aquisition and Community Improvement Fund							
	Clarence R. Kelly Community Center	13,917	13,917	-	-	-	13,917
	Dignity Second Generation Property Appraisal TP16026-000-000	-	2,450	-	-	-	2,450
	Emergency Caution Light Waldo	12,245	12,245	-	-	-	12,245
	Future Land Acquisition	-	231,204	-	-	-	231,204
	Hogtown Creek Headwaters Jerecko	100	100	-	-	-	100
	Natural Resource Management - Parks, Recreation & Cultural Affairs	63,313	63,313	-	-	-	63,313
	Split Rock Additions	7,150	7,150	-	-	-	7,150
Greenspace Aquisition and Community Improvement Fund Total		96,725	330,379	-	-	-	330,379
Road Construction 1996							
	Northeast 2nd Street Sidewalk	320	320	-	-	-	320
Road Construction 1996 Total		320	320	-	-	-	320

FY 2020 includes the unspent balance from FY 2019.

Summary of All Capital Projects by Funding Source

Fund	Unit Name	Unspent Balance as of Sept 30, 2019	FY 20 Budget	FY 21 Budget	FY 22 Proposed Budget	FY 23 Plan Budget	Total Budget
First Florida Governmental Financing Commission 2002 Capital Projects Fund							
	Elevator Replacement - Old Library Building, Thomas Center A, Thomas Center B	21,162	21,162	-	-	-	21,162
	Fire Station Exhaust System	8,400	8,400	-	-	-	8,400
	Northeast 2nd Street Project - Design Phase	54,877	54,877	-	-	-	54,877
	Parking Garage Access Control Hardware	4,615	4,615	-	-	-	4,615
	Parking Management System	2,682	2,682	-	-	-	2,682
	Public Works Work Management System	5,411	5,411	-	-	-	5,411
	Security Access System	3,889	3,889	-	-	-	3,889
First Florida Governmental Financing Commission 2002 Capital Projects Fund Total		101,036	101,035	-	-	-	101,035
First Florida Governmental Financing Commission 2005 Capital Projects Fund							
	Eastside Tax Increment Financing Projects - First Florida Governmental Financing Commission 2005	5,574	5,574	-	-	-	5,574
	Old Library Building Lobby Renovations	4,823	4,823	-	-	-	4,823
First Florida Governmental Financing Commission 2005 Capital Projects Fund Total		10,397	10,397	-	-	-	10,397
Capital Improvement Revenue Bond of 2005 - Capital Improvement Projects Fund							
	Americans with Disabilities Act Compliance Projects	1,072	1,072	-	-	-	1,072
	City Hall Renovations	6,645	6,645	-	-	-	6,645
	Depot Park - Recreation Project	14,115	14,115	-	-	-	14,115
	Economic Development Projects	152	152	-	-	-	152
	Elevator Replacement - Old Library Building, Thomas Center A, Thomas Center B	14,338	15,688	-	-	-	15,688
	Fire Station Number 8	11,576	11,576	-	-	-	11,576
	Old Library Building Lobby Renovations	44,823	44,823	-	-	-	44,823
	Public Facilities Master Plan	168,517	35,868	-	-	-	35,868
	Public Works Emergency Generator	-	43,000	-	-	-	43,000
	Reserve Park Planning, Design & Construction	81,448	81,448	-	-	-	81,448
	Southeast Gainesville Renaissance Initiative	16,720	16,720	-	-	-	16,720
	Senior Recreation Center Painting	-	36,349	-	-	-	36,349
	T.B. McPherson Recreation Center	-	53,300	-	-	-	53,300
	Thomas Center B Improvements	7,226	7,226	-	-	-	7,226
	Traffic Management System	39,261	39,261	-	-	-	39,261
	United States Layton Army Reserve Building Repairs	2,899	2,899	-	-	-	2,899
Capital Improvement Revenue Bond of 2005 - Capital Improvement Projects Fund Total		408,791	410,140	-	-	-	410,140
Kennedy Homes Acquisition/Demolition Fund							
	Kennedy Homes Demolition	28,560	28,560	-	-	-	28,560
Kennedy Homes Acquisition/Demolition Fund Total		28,560	28,560	-	-	-	28,560

FY 2020 includes the unspent balance from FY 2019.

Summary of All Capital Projects by Funding Source

Fund	Unit Name	Unspent Balance as of Sept 30, 2019	FY 20 Budget	FY 21 Budget	FY 22 Proposed Budget	FY 23 Plan Budget	Total Budget
Campus Development Agreement Capital Projects Fund							
	Archer Road/Southwest 16th Avenue/Gale Lemerand Drive	567,870	567,870	-	-	-	567,870
	Collaboration in Selection/Hiring with University of Florida	11,951	11,951	-	-	-	11,951
	Sidewalk Construction	452	452	-	-	-	452
	Traffic Management System	73,953	73,953	-	-	-	73,953
	University of Florida Fellowship Program	-	30,000	-	-	-	30,000
	University of Florida Fellowship Program - Clerk	990	990	-	-	-	990
	University of Florida Partnership Projects	778,253	778,253	-	-	-	778,253
Campus Development Agreement Capital Projects Fund Total		1,433,469	1,463,468	-	-	-	1,463,468
Energy Conservation Capital Projects Fund							
	Elevator Replacement - Old Library Building, Thomas Center A, Thomas Center B	8,351	8,351	-	-	-	8,351
	Security Access System	1,083	1,083	-	-	-	1,083
Energy Conservation Capital Projects Fund Total		9,434	9,434	-	-	-	9,434
Additional 5 Cents Local Option Gas Tax Capital Projects Fund							
	Depot Avenue	44,960	44,960	-	-	-	44,960
	Northwest 8th Avenue Resurfacing	26,427	7,100	-	-	-	7,100
	Southeast 4th Street Reconstruction	1,091	1,091	-	-	-	1,091
	Southwest 16th Terrace Resurfacing	180,427	180,427	-	-	-	180,427
	Southwest 62nd Boulevard Reconstruction (North of Southwest 20th Avenue)	2,661,323	2,661,323	-	-	-	2,661,323
Additional 5 Cents Local Option Gas Tax Capital Projects Fund Total		2,914,228	2,894,901	-	-	-	2,894,901
Local Option Gas Tax Bonded Transportation Capital Projects Fund							
	Depot Avenue - County Incentive Grant Match	23,302	-	-	-	-	23,302
Local Option Gas Tax Bonded Transportation Capital Projects Fund Total		23,302	-	-	-	-	23,302
Wild Spaces Public Places 1/2 c. Sales Tax - Land Acquisition							
	Crawford - Smith Property	33,215	33,215	-	-	-	33,215
	Hoggetowne Creek Floodplain - Fawzi Taha	18,419	18,419	-	-	-	18,419
	Land Acquisition Improvements	107,285	107,285	-	-	-	107,285
Wild Spaces Public Places 1/2 c. Sales Tax - Land Acquisition Total		158,919	158,919	-	-	-	158,919
Capital Improvement Revenue Bond 2010 Capital Project Fund							
	City Hall Renovations	23,000	23,000	-	-	-	23,000
	One - Stop Homeless Assistance Center	566,343	566,343	-	-	-	566,343
Capital Improvement Revenue Bond 2010 Capital Project Fund Total		589,343	589,343	-	-	-	589,343

FY 2020 includes the unspent balance from FY 2019.

Summary of All Capital Projects by Funding Source

Fund	Unit Name	Unspent	FY 20 Budget	FY 21 Budget	FY 22	FY 23	Total Budget
		Balance as of Sept 30, 2019			Proposed Budget	Plan Budget	
Facilities Maintenance Recurring (FMRP) Fund							
	Americans with Disabilities Act Compliance Projects	116,500	116,500	-	-	-	116,500
	City Hall Renovations	207,000	44,310	-	-	-	44,310
	Facilities Maintenance	32,324	109,418	100,000	-	-	209,418
	Fire Station Exhaust System	1,085	1,085	-	-	-	1,085
	Fire Station Repairs and Maintenance	149,364	149,364	-	-	-	149,364
	Forest Park - Bollard Replacement	-	-	5,000	-	-	5,000
	Forest Park Improvements - Drainage Improvements	-	-	12,500	-	-	12,500
	Forest Park Improvements - Turf	-	-	12,500	-	-	12,500
	Gainesville Fire Rescue Facilities Maintenance & Landscaping	36,517	36,517	45,000	-	-	81,517
	Gainesville Technology Entrepreneurship Center Facility Maintenance & Repairs	25,619	25,619	-	-	-	25,619
	Mickle Pool Polyvinyl Chloride Liner	-	118,500	-	-	-	118,500
	Martin Luther King Recreation Center Heating, Ventilation And Cooling Units	53,448	53,448	-	-	-	53,448
	Northeast Pool Slide Pump	-	-	30,000	-	-	30,000
	Park Maintenance & Repairs	31,423	81,423	50,000	-	-	131,423
	Parking Garage Maintenance & Repairs	31,974	31,974	-	-	-	31,974
	Parking Garage Pavement Markings	-	-	20,000	-	-	20,000
	Parking Garage Stair Tower Railings	-	50,000	-	-	-	50,000
	Public Works Office	-	230,000	-	-	-	230,000
	Public Works Mast Arm Maintenance	171,062	171,062	-	-	-	171,062
	Public Works Surplus Building Roof Replacement	60,000	60,000	-	-	-	60,000
	Replace Kitchen Equipment Fire Stations 3, 4, 5, 7	9,304	9,304	-	-	-	9,304
	Roof/Heating, Ventilation And Cooling/Electrical/Plumbing/Finishes	-	-	100,000	-	-	100,000
	Regional Transit System Bus Stop Enhancement Program	-	-	100,000	-	-	100,000
	T.B. McPherson Recreation Center	-	-	34,500	137,500	-	172,000
	T.B. McPherson Park & Center Improvements	19,757	19,757	-	-	-	19,757
	Thomas Center-A exterior painting	-	64,000	-	-	-	64,000
	Westside Park & Pool Repairs & Improvements	55,644	55,644	-	-	-	55,644
	Westside Pool Dive Tower	4,588	4,588	-	-	-	4,588
	Westside Pool Roof Replacement	10,630	10,630	-	-	-	10,630
Facilities Maintenance Recurring (FMRP) Fund Total		1,016,239	1,443,143	509,500	137,500	-	2,090,143
Equipment Replacement (ERP) Fund							
	ArcGIS Server Upgrade	100	100	-	-	-	100
	Computer Replacement for Emergency Response Apparatus	-	25,000	25,000	-	-	50,000
	General Replacement of Broadband Equipment	-	29,200	150,500	-	-	179,700
	Gainesville Fire Rescue Emergency Medical Services and Hazmat Mobile Rescue Units and Trailers	-	45,000	-	-	-	45,000
	Gainesville Fire Rescue Firefighting Equipment Repair and Replacement Plan	-	-	25,000	-	-	25,000

FY 2020 includes the unspent balance from FY 2019.

Summary of All Capital Projects by Funding Source

Fund	Unit Name	Unspent			FY 22 Proposed Budget	FY 23 Plan Budget	Total Budget
		Balance as of Sept 30, 2019	FY 20 Budget	FY 21 Budget			
Equipment Replacement (ERP) Fund continued							
	Gainesville Fire Rescue Inventory Management System	20,500	20,500	-	-	-	20,500
	Girlscout/Kiwanis Park Playground Replacement	27,856	27,856	-	-	-	27,856
	Gainesville Police Department Body Worn Cameras	-	110,000	110,000	-	-	220,000
	Gainesville Police Department Headquarters Generator Distribution	-	160,000	-	-	-	160,000
	Gainesville Police Department Smart Phones	-	-	28,000	-	-	28,000
	Information Technology City Website Update	-	97,000	57,200	-	-	154,200
	Information Technology Sharepoint Migration	-	11,500	-	-	-	11,500
	Loader Grapple	-	-	15,000	-	-	15,000
	Martin Luther King Improvements	10,565	10,565	-	-	-	10,565
	Mobile Breathing Air System	-	16,000	16,000	-	-	32,000
	Personal Computer Replacement Plan	25,596	175,596	110,000	-	-	311,191
	Playground Equipment Replacement	27,630	71,630	105,000	-	-	204,260
	Replacement of Diving Boards and Equipment @ City Pools	13,468	13,468	4,000	-	-	30,937
	Replacement of Fire Rescue Equipment on Apparatus	10,134	10,134	175,000	-	-	195,268
	Replacement of Fire Station Interior Furnishings Fixtures	-	-	40,000	-	-	40,000
	Vehicle Video Cameras	647	28,647	101,800	-	-	131,094
	Video Server Replacement	7,304	7,304	-	-	-	14,608
Equipment Replacement (ERP) Fund Total		143,800	859,500	962,500	-	-	1,906,779
Roadway Resurfacing Program (RRP) Fund							
	New Roadway Resurfacing Program	557,406	1,558,106	3,135,111	2,000,000	2,008,593	8,701,809
	New Roadway Resurfacing Program Clearing Account	329,771	1,529,771	646,470	-	-	2,176,241
Roadway Resurfacing Program (RRP) Fund Total		887,177	3,087,877	3,781,581	2,000,000	2,008,593	10,878,050
Capital Revenue Improvement Bond of 2014-Capital Improvement Project Fund							
	A Quinn Jones Improvements	4,650	4,650	-	-	-	4,650
	Depot Park Park Improvements	278,305	278,305	-	-	-	278,305
	Elevator Replacement - Old Library Building, Thomas Center A, Thomas Center B	116,938	116,938	-	-	-	116,938
	Fire Rescue Station Alerting System	44,802	44,802	-	-	-	44,802
	Fire Station 1	44,524	44,524	-	-	-	44,524
	Gainesville Fire Rescue New Fire Station 9	200,000	200,000	-	-	-	200,000
	Gainesville Police Department Property & Evidence Roof	1,482	1,482	-	-	-	1,482
	Hogtown Creek Headwaters Park, Phase II	4,674	4,674	-	-	-	4,674
	Light Emitting Diodes Lighting: Neighborhood Pilot Program	147,039	147,039	-	-	-	147,039
	Northeast 2nd Street Project	32,739	32,739	-	-	-	32,739
	Roundabout at South Main and Depot	71,943	71,943	-	-	-	71,943
	Thomas Center & Gardens Improvements	2,478	2,478	-	-	-	2,478
Capital Revenue Improvement Bond of 2014-Capital Improvement Project Fund Total		949,574	949,574	-	-	-	949,574

FY 2020 includes the unspent balance from FY 2019.

Summary of All Capital Projects by Funding Source

Fund	Unit Name	Unspent Balance as of Sept 30, 2019	FY 20 Budget	FY 21 Budget	FY 22 Proposed Budget	FY 23 Plan Budget	Total Budget
Capital Imp-Beazer Settlement							
	Road Repaving - Kopper's SuperFund Site	11	11	-	-	-	11
Capital Imp-Beazer Settlement Total		11	11	-	-	-	11
Capital Revenue Improvement Note 2016B-Additional 5 Cent Gas Tax Capital							
	County Incentive Grant Program - Southwest 40th, Southwest 34th to Archer Road	25,657	25,657	-	-	-	25,657
	Depot Avenue	195,848	195,848	-	-	-	195,848
	Main Street Streetscape Project	39,311	39,311	-	-	-	39,311
	Southeast 4th Street	3,659,659	4,158,296	-	99,890	102,424	4,158,296
Capital Revenue Improvement Note 2016B-Additional 5 Cent Gas Tax Capital Total		3,920,475	4,419,112	-	99,890	102,424	4,419,112
Capital Revenue Improvement Bond of FY2017							
	Fire Station 1	67,666	56,600	-	-	-	56,600
Capital Revenue Improvement Bond of FY2017 Total		67,666	56,600	-	-	-	56,600
Wild Spaces Public Places 1/2 c. Sales Tax 2017-2024							
	Albert "Ray" Massey (Westside) Park Playground Improvements	-	-	-	1,250,000	-	1,250,000
	Albert "Ray" Massey Westside Park Master Plan	50,000	50,000	-	-	-	50,000
	Boulware Springs	-	-	125,000	-	-	125,000
	Boulware Springs Historic Water Works Improvements	-	-	-	-	700,000	700,000
	Cultural Center/Festival and Arts Park	-	-	-	-	2,425,000	2,425,000
	Duval Park Improvements	-	-	175,000	-	-	175,000
	Forest Park Renovations	-	-	200,000	-	-	200,000
	Forest Park Improvements	-	-	-	1,900,000	-	1,900,000
	Improve Bikeway and Trail Connections	-	-	-	850,000	-	850,000
	Ironwood Golf Course Improvements	-	-	-	100,000	-	100,000
	Loblolly Woods Improvements	-	-	350,000	-	-	350,000
	Park and Field Lighting Overhaul	-	-	-	-	1,265,000	1,265,000
	Solar Charging Stations	35,000	35,000	-	-	-	35,000
	Thelma A Boltin Center Improvements	-	-	-	2,250,000	-	2,250,000
	Thelma A Boltin Center renovation	-	-	235,000	-	-	235,000
	Tom Petty Softball Field Improvements	-	-	-	-	350,000	350,000
	Wild Spaces Public Places A Quinn Jones Museum	151,552	219,842	80,309	-	-	300,151
	Wild Spaces Public Places Americans with Disabilities Act Access	-	134,374	-	-	-	134,374
	Wild Spaces Public Places Albert "Ray" Massey Westside Park	311,133	275,776	100,000	-	-	375,776
	Wild Spaces Public Places City Pools	1,182,951	1,182,847	1,100,000	-	-	2,282,847
	Wild Spaces Public Places Citywide Park Design & Trail	118	7,328	-	-	-	7,328
	Wild Spaces Public Places Citywide Signage	897	100,897	-	-	-	100,897

FY 2020 includes the unspent balance from FY 2019.

Summary of All Capital Projects by Funding Source

Fund	Unit Name	Unspent	FY 20 Budget	FY 21 Budget	FY 22	FY 23	Total Budget
		Balance as of Sept 30, 2019			Proposed Budget	Plan Budget	
Wild Spaces Public Places 1/2 c. Sales Tax 2017-2024 continued							
	Wild Spaces Public Places Clarence Kelly Center	1,704,037	1,704,037	978,137	-	-	2,682,175
	Wild Spaces Public Places Contingency 2017-2024	860,906	994,358	77,461	500,000	865,000	2,436,819
	Wild Spaces Public Places Core Study	34,883	34,883	78,000	-	-	112,883
	Wild Spaces Public Places Depot Park	445,021	445,021	-	-	-	445,021
	Wild Spaces Public Places Donations from Outside Organizations	-	-	44,843	-	-	44,843
	Wild Spaces Public Places Fred Cone Park	97,943	102,588	24,482	-	-	127,071
	Wild Spaces Public Places Green Acres	474	17	-	-	-	17
	Wild Spaces Public Places Hippodrome	189,507	197,597	-	-	-	197,597
	Wild Spaces Public Places Hogtown Creek Headwaters Park	81,654	225,390	-	-	-	225,390
	Wild Spaces Public Places Howard Bishop	-	250,000	-	-	-	250,000
	Wild Spaces Public Places Ironwood Upgrades	899	-	250,000	-	-	250,000
	Wild Spaces Public Places JJ Finley Neighborhood Park	487	12,305	-	-	-	12,305
	Wild Spaces Public Places Kiwanis Girl Scout Park	806,873	976,811	-	-	-	976,811
	Wild Spaces Public Places Lincoln Park	987	102,375	-	-	-	102,375
	Wild Spaces Public Places Lincoln Yard Trail	304,159	304,159	-	-	-	304,159
	Wild Spaces Public Places Morningside	149,100	149,100	-	-	-	149,100
	Wild Spaces Public Places Multipurpose Field	25,000	25,000	-	-	-	25,000
	Wild Spaces Public Places Nature Park Improvements	-	100,000	-	-	-	100,000
	Wild Spaces Public Places Northeast 31st Avenue Park	233,287	1,072,544	53,000	-	-	1,125,544
	Wild Spaces Public Places Northside Park	1,632,331	2,144,910	50,755	-	-	2,195,664
	Wild Spaces Public Places Operating Set Aside	-	54,800	235,668	-	-	290,468
	Wild Spaces Public Places Project Management	14,020	514,407	516,082	935,295	1,033,568	2,999,353
	Wild Spaces Public Places Reserve Park	11,671	249,350	-	-	-	249,350
	Wild Spaces Public Places Rosa B. Williams Center	100,319	100,319	-	-	-	100,319
	Wild Spaces Public Places San Felasco Park	-	35,000	-	-	-	35,000
	Wild Spaces Public Places Springtree Park	190,615	212,553	9,000	-	-	221,553
	Wild Spaces Public Places T. B. McPherson	-	181,507	-	-	-	181,507
	Wild Spaces Public Places Tom Petty Park Improvements	-	20,000	-	-	-	20,000
	Wild Spaces Public Places Trailheads & Bike Trails	365,334	365,334	-	-	-	365,334
Wild Spaces Public Places 1/2 c. Sales Tax 2017-2024 Total		8,981,158	12,580,430	4,682,737	7,785,295	6,638,568	31,687,031
Wild Spaces Public Places-Joint Projects W/County 2017-2024							
	Wild Spaces Public Places Cofrin Nature Park Joint Project	125,000	125,000	-	-	-	125,000
	Wild Spaces Public Places Hartman House at Hogtown Creek Interlocal Grant	125,000	150,381	-	-	-	150,381
	Wild Spaces Public Places Prairie Tower Interlocal Grant	1,054,807	1,054,807	-	-	-	1,054,807
	Wild Spaces Public Places Split Rock Preserve Interlocal Grant	4,500	4,500	-	-	-	4,500
	Wild Spaces Public Places Sweetwater Recreation Trail Joint Project with County	1,042,975	1,042,975	-	-	-	1,042,975
Wild Spaces Public Places-Joint Projects W/County 2017-2024 Total		2,352,282	2,377,663	-	-	-	2,377,663

FY 2020 includes the unspent balance from FY 2019.

Summary of All Capital Projects by Funding Source

Fund	Unit Name	Unspent			FY 22	FY 23	Total Budget
		Balance as of Sept 30, 2019	FY 20 Budget	FY 21 Budget	Proposed Budget	Plan Budget	
Capital Revenue Improvement Note of FY2020							
	Americans with Disabilities Act Compliance Projects	-	481,000	-	-	-	481,000
	Americans with Disabilities Act Curb Ramp Retrofits	-	50,000	-	-	-	50,000
	City Hall Roof Replacement	-	900,220	-	-	-	900,220
	Citywide Radio Replacement (Trunked Radio System & Portable)	-	933,477	-	-	-	933,477
	Gainesville Fire Rescue Equipment Replacement	-	150,000	-	-	-	150,000
	Gainesville Fire Rescue New Fire Station 9	-	1,500,000	-	-	-	1,500,000
	Gainesville Police Department Body Worn Cameras	-	803,097	-	-	-	803,097
	Implementation of One - Way Pair Corridors	-	36,903	-	-	-	36,903
	Light Emitting Diodes Streetlight Upgrade w/Smart Lighting Controls	-	1,036,010	-	-	-	1,036,010
	New Fire Ladder Truck 9	-	1,206,000	-	-	-	1,206,000
	Sidewalk Construction	-	110,000	-	-	-	110,000
	Vision Zero (Americans with Disabilities Act)	-	250,000	-	-	-	250,000
Capital Revenue Improvement Note of FY2020 Total		-	7,456,707	-	-	-	7,456,707
Technology Capital Improvement Fund							
	Bandwidth Costs	60,290	133,800	78,510	41,062	41,062	294,434
	Citywide Radio Replacement (Trunked Radio System & Portable)	631	631	-	-	-	631
	Document Management	350,000	350,000	-	-	-	350,000
	E/Gov Software and Hardware	2,631	2,631	-	-	-	2,631
	Enterprise Resource Planning/Technology Investment	6,400,814	1,419,841	1,690,000	-	-	3,109,841
	Gainesville Police Department Information Technology Replacement & Support (Fiber)	57,537	57,537	-	-	-	57,537
	Gainesville Police Department Information Technology Replacement & Support (Server & Backup)	30,000	30,000	-	-	-	30,000
	Information Technology Network Equipment	22,178	22,178	-	-	-	22,178
	Identity Services Engine Wi-Fi and Identity Services Engine Wired Access Control	70,000	70,000	-	-	-	70,000
	Information Technology - Contract	-	1,232,522	1,232,522	1,232,522	1,232,522	4,930,088
	Information Technology Infrastructure Replacement	242,696	215,696	-	-	-	215,696
	Office 365 licensing	35,000	62,000	-	-	-	62,000
	Personal Computer Replacement Plan	35,476	35,476	-	190,000	190,000	415,476
	Replacement Program for Gainesville Police Department Laptops	734,508	93,026	-	-	-	93,026
	Server Equipment	1,599	1,599	-	-	-	1,599
	Unified Communications System Voice over Internet Protocol Upgrade	35,052	35,052	-	-	-	35,052
Technology Capital Improvement Fund Total		8,078,412	3,761,988	3,001,032	1,463,584	1,463,584	9,690,188

FY 2020 includes the unspent balance from FY 2019.

Fleet Replacement Schedule

This section contains the requested replacement of departmental services vehicles:

DEPARTMENT	REQUESTED FLEET REPLACEMENT	FY22
Police	Replacement of administration vehicles: 2 sedans & 1 SUV	83,500
Police	Replacement of patrol vehicles: 22 sedans & 1 SUV	1,070,620
Sustainable Development	Replacement of 2 Code Enforcement sedans	55,000
Public Works	Replacement of asphalt equipment	34,800
Public Works	Replacement of heavy duty tractor	215,000
Public Works	Replacement of 4 street sweepers	920,000
Public Works	Replacement of administrative vehicle: 1 pickup truck	29,500
Public Works	Replacement of semi truck	120,000
Parks, Recreation & Cultural Affairs	Replacement of administration vehicles: 1 pickup truck	29,500
		\$ 2,557,920

DEPARTMENT	REQUESTED FLEET REPLACEMENT	FY23
Fire Rescue	Replacement of administration vehicle: 1 pickup truck	\$ 30,500
Fire Rescue	Replacement of an ariel truck	1,250,000
Police	Replacement of administration vehicles: 3 sedans	85,500
Police	Replacement of administration vehicles: 3 vans	108,600
Police	Replacement of patrol vehicles: 26 sedans	1,261,000
Sustainable Development	Replacement of administration vehicles: 4 pickup trucks	118,000
Public Works	Replacement of 1 mower	18,200
Public Works	Replacement of administrative vehicle: 1 pickup truck	32,500
Parks, Recreation & Cultural Affairs	Replacement of 1 mower	18,200
Parks, Recreation & Cultural Affairs	Replacement of administration vehicle: 1 pickup truck	32,500
		\$ 2,955,000



Appendix

Appendix Guide to Section

This section contains various information and is organized in the following manner:

1) Outside Agency Funding Summary

Includes funding amounts and appropriations to outside agencies through the Cultural Affairs division and for CDBG and HOME allocations.

2) Advisory Board Funding Summary

Includes funding allocations to quasi-judicial, administrative or Advisory boards and committees advise the City Commission on a wide range of policy issues.

3) Debt Service Summary

The Debt Service Summary displays the total amount of debt service for the City for FY2022 (principal and interest). This section also demonstrates the City's current debt ratios and limits compared to the City's adopted debt policy.

4) Tax Levy and Millage Information

Presents historical and current information regarding the City's taxable property values and adopted millage rates.

5) Glossary

A list of definition of terms and acronyms to aid the reader in understanding of the document.

Outside Agency Funding

FY 2022

This section includes funding allocations for FY 2022 for Cultural Arts agencies, and for FY 2022 for outside agencies receiving CDBG and HOME grant funding. Cultural agency allocations are based on a two-year basis. The CDBG and HOME grant allocations are made on an annual basis due to changes in the amount of grant funding received by the City.

Each year, various community groups, not-for-profit agencies and charitable organizations apply for City funding of their activities. The City has historically contributed to strengthen and improve the cultural atmosphere of Gainesville. In FY 1997, the City Commission approved a new methodology for the funding allocations for Cultural Arts Agencies. With the assistance of the Gainesville/Alachua County Cultural Affairs Board, the City Commission determined that \$85,000 of the total allocation should go to the Professional Arts Producing Institutions (PAPIs). The three institutions are the Hippodrome State Theater, Gainesville Chamber Orchestra and Dance Alive. The percentage of the \$85,000 for each agency was determined by City Commission action taken on January 13, 1997. In January 2005, the City Commission established \$5,000 in funding dedicated to the Gainesville Chamber Orchestra for their annual Pops on the Plaza concert occurring each spring. The remainder of the Cultural Arts funding is distributed based on a competitive application process open to local qualifying arts and cultural agencies. All other Outside Agencies are funded from Community Development Block Grant (CDBG) and HOME funds. Up to 15 percent of the Gainesville CDBG allocation may go to Outside Agencies or city departments for social services.

In order to make the best use of these funds, two Commission-appointed Citizen Advisory Groups review and make recommendations on the worthiness and appropriateness of the Agencies requesting funds or in-kind services. The Gainesville/Alachua County Cultural Affairs Board reviews requests for General Fund Cultural Arts monies. The Citizens Advisory Commission for Community Development (CACCD) reviews requests for funds from CDBG and HOME. In an attempt to have all requests reviewed in the same manner, staff assists the members of each committee during their review.

A formal application and funding criteria have been developed which require each agency to present detailed information about their funding request, including project description, other available funding sources, and how each project or service would complement services already provided by the City, or what benefits the City would receive for funds provided. Applications are made to the reviewing advisory board that then hears detailed presentations from each applicant and performs on-site visits.

The advisory boards prepare funding recommendations for the agency requests, and are welcome to present them to the City Manager and the City Commission for approval. The adopted funding levels can be found on the following pages.

Outside Agency Funding
Cultural Arts

The list below represents the allocations proposed for FY 2022 to each agency.

<u>Cultural Arts Organizations:</u>	<u>FY 2021</u>	<u>FY 2022</u>
Annasemble Community Orchestra of Gainesville	\$ 4,598	\$ 2,299
Danscompany of Gainesville	12,468	6,234
Gainesville Civic Chorus, Inc.	6,300	3,150
Gainesville Fine Arts Association	12,412	6,206
Gainesville Friends of Jazz	3,398	1,699
Gainesville Girls Rock Camp, Inc.	5,625	2,812
Gainesville Harmony Show Chorus	5,008	2,504
Gainesville Little Theatre	10,235	5,118
Gainesville Youth Chorus	13,210	6,605
North Central FL Blues Society	9,534	4,767
Society for the Preserv/Barbershop Quartet	2,693	1,347
Star Center Children's Theatre, Inc.	14,985	7,492
Sun Country Dance	9,490	4,745
Y-Not Theatre Incorporated, Inc.	4,002	2,001
Total Funding for Cultural Arts Organizations	\$ 113,958*	\$ 56,979

<u>Professional Arts Producing Institutions (PAPI):</u>	<u>FY 2021</u>	<u>FY 2022</u>
Dance Alive!	\$ 33,970	\$ 16,985
Hippodrome State Theatre Inc	24,030	12,015
Gainesville Symphony Orchestra	113,042	56,521
Total Funding for PAPIs	\$ 171,042*	\$ 85,521

NOTE:

* September 17, 2020, Gainesville's City Commission approved a one-time increase in the allocations for Cultural Arts Organizations and Professional Arts Producing Institutions during Fiscal Year 2021 of \$142,500.

Outside Agency Funding
Community Development Block Grant (CDBG) Program Funded-Competitive Portion

The list below represents the allocations proposed for FY 2022 for each agency.
This is an annual allocation and is adopted on a fiscal year basis.

<u>Housing Rehabilitation</u>	FY 2021 Adopted	FY 2022 Requested	FY 2022 Proposed
Alachua Habitat for Humanity, Inc.	\$ 11,000	\$ -	\$ -
Center for Independent Living, Inc.	10,000	20,000	15,000
Central Florida Community Action Agency	12,000	40,000	19,000
Rebuilding Together North Central Florida	26,000	134,357	48,000
Neighborhood Housing & Development Corp.	11,000	25,000	18,000
Total Housing Rehabilitation	\$ 70,000	\$ 219,357	\$ 100,000
<u>Public Services</u>	FY 2021 Adopted	FY 2022 Requested	FY 2022 Proposed
Black on Black Crime Task Force, Inc.	\$ 10,000	\$ 10,000	\$ 10,000
Boys & Girls Club of Northeast Florida	17,000	15,075	11,000
Catholic Charities	-	40,000	12,000
Cold Weather Shelter	25,000	25,000	25,000
ElderCare of Alachua County	34,000	40,467	19,000
Episcopal Children's Services	-	20,000	11,000
Family Promise Center of Gainesville	45,000	42,000	14,000
Fountain of Restoration International Ministries	10,000	-	-
Gainesville Alumni Association, Inc.	10,000	-	-
Gainesville Housing Development & Management Corp.	-	75,000	19,000
Gardenia Garden, Inc.	10,000	-	-
Girls Place, Inc.	10,000	-	-
Girl Scouts of Gateway Council, Inc.	10,000	10,000	10,000
Helping Hands Clinic (General)	18,000	20,000	13,200
Helping Hands Clinic (Women's Health & Empowerment)	17,000	18,000	11,000
Project Manhood Youth Development	18,000	-	-
St. Francis House - Arbor House	42,000	20,858	14,000
St. Francis House - Emergency Shelter	35,000	82,164	29,000
Star Center Children's Theatre, Inc.	14,000	-	-
Total Public Services	\$ 325,000	\$ 418,564	\$ 198,200
Total CDBG Competitive Portion	\$ 395,000	\$ 637,921	\$ 298,200

**Outside Agency Funding
HOME Program Funded**

The list below represents the allocations adopted for FY 2021 for each agency.
This is an annual allocation and is adopted on a fiscal year basis.

<u>CHDO Reserve-15% Required</u>	FY 2021 Adopted	FY 2022 Requested	FY 2022 Proposed
Neighborhood Housing (New Construction)	\$ 86,622	\$ 240,000	\$ 81,476
Total Public Services	\$ 86,622	\$ 240,000	\$ 81,476
<u>New Construction</u>	FY 2021 Adopted	FY 2022 Requested	FY 2022 Proposed
Alachua Habitat for Humanity, Inc.	\$ 19,000	\$ -	\$ -
Gainesville Housing Development Management	15,000	-	-
Total New Construction	\$ 34,000	\$ -	\$ -
<u>Moderate and Substantial Rehabilitation</u>	FY 2021 Adopted	FY 2022 Requested	FY 2022 Proposed
Central Florida Community Action Agency	\$ 21,000	\$ 50,000	\$ 43,000
Center for Independent Living	10,000	-	-
Rebuilding Together North Central Florida	20,000	50,190	32,000
Total Housing Rehabilitation	\$ 51,000	\$ 100,190	\$ 75,000
Total HOME Program	\$ 171,622	\$ 340,190	\$ 156,476

Advisory Board Funding

FY 2022

Quasi-judicial, Administrative or Advisory boards and Committees advise the City Commission on a wide range of policy issues and can take certain actions depending on the authority they are granted by legislation. They are created by motions, ordinances, resolutions or Florida Statutes. This section includes funding allocations for FY 2022 and FY 2023 Advisory Boards receiving funding. Advisory board allocations are based on a two-year basis. The advisory boards can prepare additional funding requests, and are welcome to present them to the City Manager and the City Commission for approval.

**Outside Agency Funding
Advisory Boards**

The list below represents the allocations proposed for FY 2022 and FY 2023 to each advisory board.

<u>Advisory Board:</u>	<u>FY 2022 Proposed</u>	<u>FY 2023 Proposed</u>
SHIP - Affordable Housing Advisory Committee (AHAC)	\$ 200	\$ 200
Bicycle Pedestrian Advisory Board	14,800	14,800
Gainesville Code Enforcement Special Magistrate	600	600
City Beautification Board	7,200	7,200
Citizens Advisory Committee For Community Development	315	315
Gainesville Cultural Affairs Board	1,600	1,600
Development Review Board	4,175	4,175
Fire Safety Board of Adjustment	500	500
Historic Preservation Board	1,500	1,500
Nature Centers Commission	5,573	5,573
City Plan Board	2,300	2,300
Public Recreation and Parks Board	1,350	1,350
Student Community Relations Advisory Board	2,500	2,500
Total Funding for Advisory Boards	\$ 42,613	\$ 42,613

Debt Service Indicators

Debt is an effective way to finance capital improvements, but its misuse can cause serious financial problems. Even a temporary inability to repay debt can damage a government's credit rating, which in turn can increase the cost of future borrowing. Therefore, local governments must ensure that their outstanding debt does not exceed their ability to repay the associated debt service.

Under the most favorable circumstances, a local government's debt:

- (1) Is proportional in size and rate of growth to its revenue base;
- (2) Does not extend past the useful life of the facilities that it finances;
- (3) Is not used to balance the operating budget;
- (4) Does not require repayment schedules that put excessive burdens on operating expenditures; and
- (5) Is not so high as to jeopardize the government's credit rating.

An examination of a government's debt structure can reveal the following warning signs:

- (1) Increasing reliance on long-term debt;
- (2) Decreasing expenditure flexibility due to increased debt service costs;
- (3) The existence of sudden large increases or decreases in future debt service.

In this section the following items related to the City's General Government debt picture will be presented:

- (1) Total debt service per capita - Ten year trend
- (2) Ratio of total General Fund debt service to General Fund revenues - Ten year trend
- (3) Total outstanding debt service as a percentage of taxable property value
- (4) Per capita debt (principal only) compared to capita income

Summary of Debt Service Amounts

Description: The below table lists the amount of annual debt service amount by debt issue. More detail information is included in the preceding pages under Fund Detail, Debt Service Funds.

Debt Issue	FY 2021 Principal	FY 2021 Interest	FY 2022 Principal	FY 2022 Interest
GERRB-Series 1994	213,065	881,935	200,637	894,363
Pension Obligation Bond-Series 2003A	991,656	3,124,120	1,017,858	3,382,917
Pension Obligation Bond-Series 2003B	1,465,000	1,980,896	1,725,000	1,904,276
CIRB of 2010	210,000	104,266	-	-
Revenue Refunding Note 2011	660,000	31,506	675,000	15,930
Revenue Note Series 2011A	420,000	9,618	-	-
Revenue Refunding Note 2014	1,460,000	183,480	1,490,000	148,440
CIRB 2014	615,000	420,399	645,000	389,649
Revenue Refunding Note 2016A	1,140,000	216,775	1,165,000	190,268
Revenue Note Series 2016B	400,000	126,840	410,000	117,120
Revenue Note Series 2017	430,000	253,138	-	-
Revenue Note Series 2020	505,000	158,684	515,000	148,735
Pension Obligation Bond 2021	-	2,378,182	4,235,000	4,692,641
Revenue Refunding Note 2021	-	-	362,000	193,148
Total Debt Service	\$ 8,509,721	\$ 9,869,837	\$ 12,440,495	\$ 12,077,486

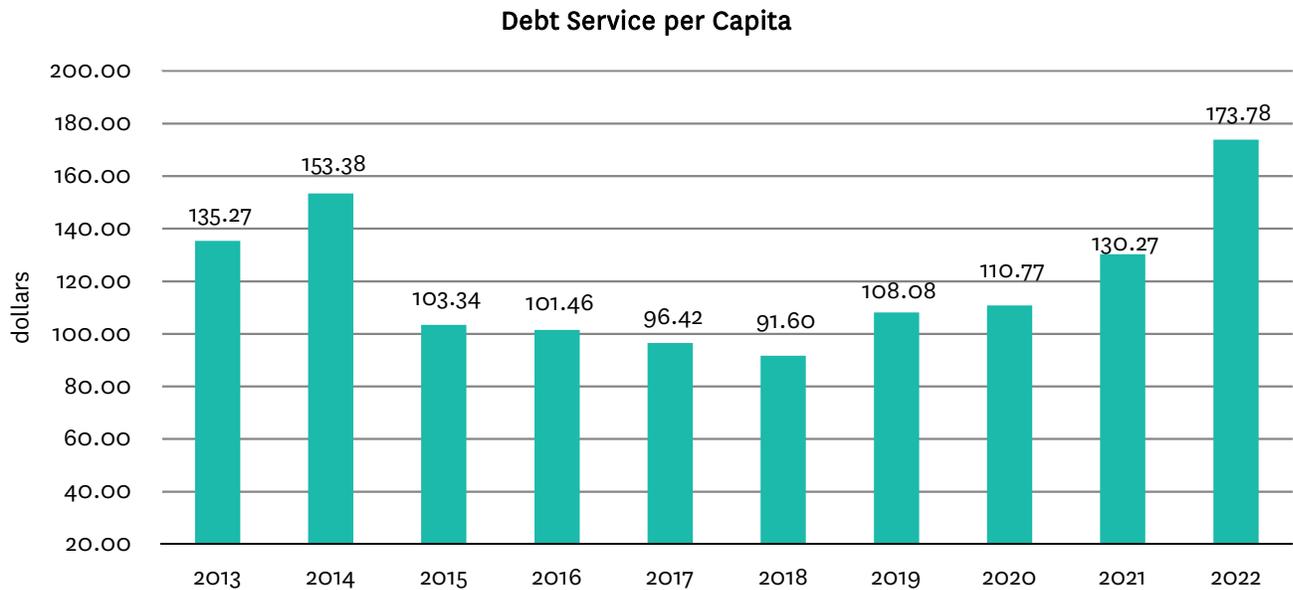
Debt Service Ratios and Comparisons

Total Debt Service per Capita

Ratio: The total debt service per capita measures annual debt service expenditures to changes in population. As population increases, it is reasonable to expect increases in capital improvement needs and demands. Since the most popular means of financing capital improvement is through borrowing, one would expect to see an increase in long-term debt. The rate reflected below is indicative of the fact that the City had a list of unfunded capital improvement and deferred maintenance needs.

Policy Limit: Total outstanding debt service will not exceed \$3,000 per capita based on City population.

Fiscal Period	Total Debt Service	Estimated Population	Total Debt Service per Capita
2013	17,189,783	127,074	135.27
2014	19,717,776	128,554	153.38
2015	13,447,656	130,128	103.34
2016	13,202,509	130,128	101.46
2017	12,546,906	130,128	96.42
2018	12,053,253	131,591	91.60
2019	14,467,717	133,857	108.08
2020	15,627,362	141,085	110.77
2021	18,379,558	141,085	130.27
2022	24,517,981	141,085	173.78



Debt Service Ratios and Comparisons

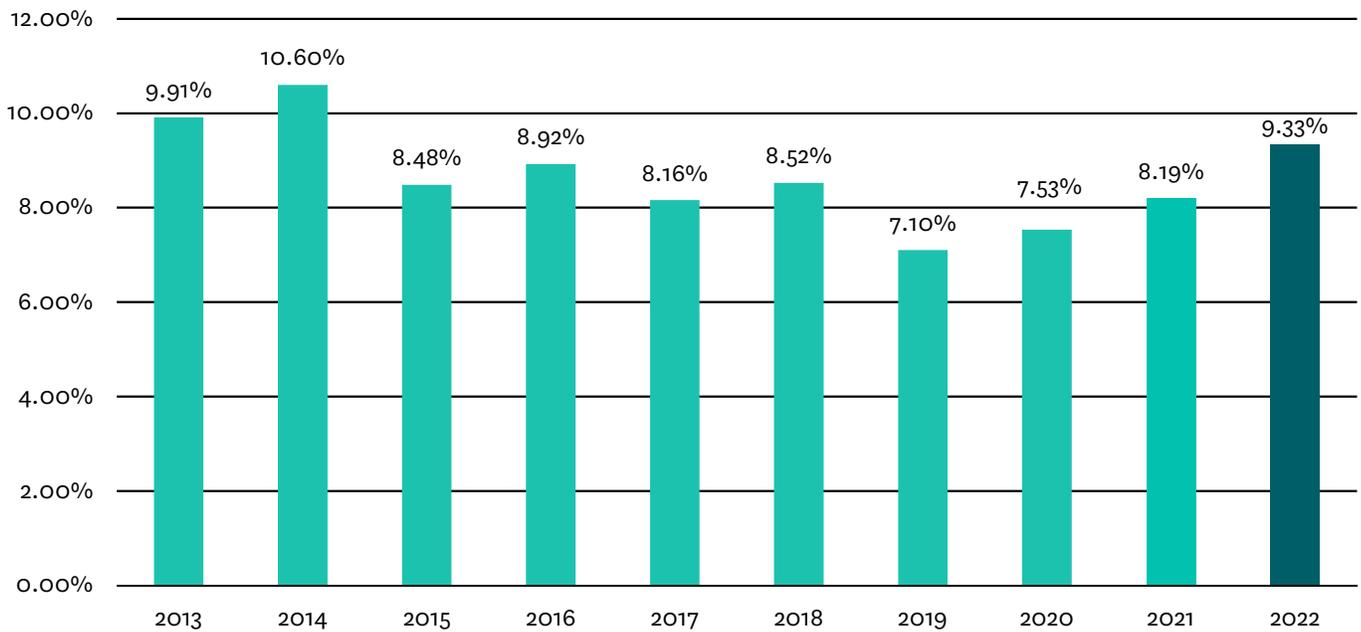
Ratio of General Fund Debt Service to General Fund Revenues

Ratio: This ratio measures the amount of General Fund debt service expenditure incurred each year compared to General Fund revenues. As debt service requirements increase, the City's uncommitted funding sources decrease, thereby reducing the amount of funds available for other programs. As indicated below, the debt service cost to General Fund revenues ratio has remained relatively unchanged over the last five years.

Policy Limit: Annual debt service will not exceed 15% of budgeted General Fund revenues.

Fiscal Period	General Fund Debt Service	General Fund Revenues	Ratio
2013	10,243,129	103,375,159	9.91%
2014	11,304,605	106,650,297	10.60%
2015	9,124,492	107,551,874	8.48%
2016	9,707,328	108,797,008	8.92%
2017	9,133,833	111,974,500	8.16%
2018	10,314,399	121,036,995	8.52%
2019	8,962,456	126,218,273	7.10%
2020	10,001,491	132,749,632	7.53%
2021	11,292,104	137,821,522	8.19%
2022	13,474,104	144,368,690	9.33%

Ratio of General Fund Debt Service to General Fund Revenues



Debt Service Ratios and Comparisons

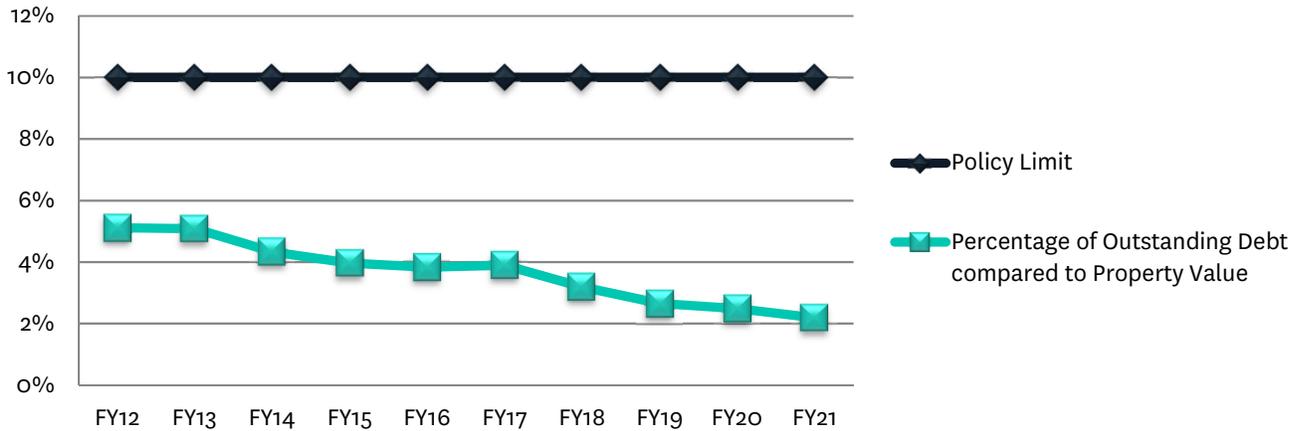
Outstanding Debt Service as a Percentage of Taxable Property Value

Measure: This measure reviews the total outstanding debt service, principal and interest, related to taxable property value.

Policy Limit: Total outstanding debt service will not exceed 10% of the City's taxable property value.

City's Taxable Property Value as of 07/01/21	\$	8,132,378,247
		X 10%
Total Outstanding Debt cannot exceed	\$	813,237,825
Total Outstanding Debt as of 09/30/2021:	\$	177,747,550
Percentage of Outstanding Debt compared to Property Value		2.19%

Outstanding Debt Service per Policy Limit compared to Percentage of Taxable Property Value



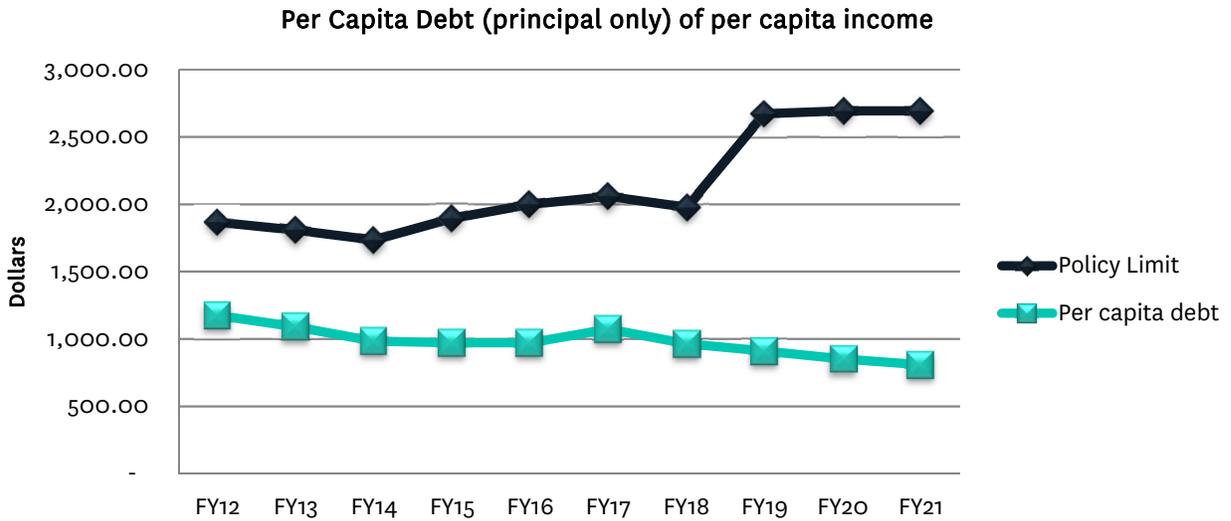
Source for property value: Certification of Final Taxable Value, form DR422, FY21.

Debt Service Ratios and Comparisons
Per Capita Debt (principal only) to Per Capita Income

Measure: This measure calculates six percent of per capita income and compares it to the per capital debt of the outstanding principal portion of the total of the City's debt.

Policy Limit: Per capita debt will not exceed 6% of per capita income.

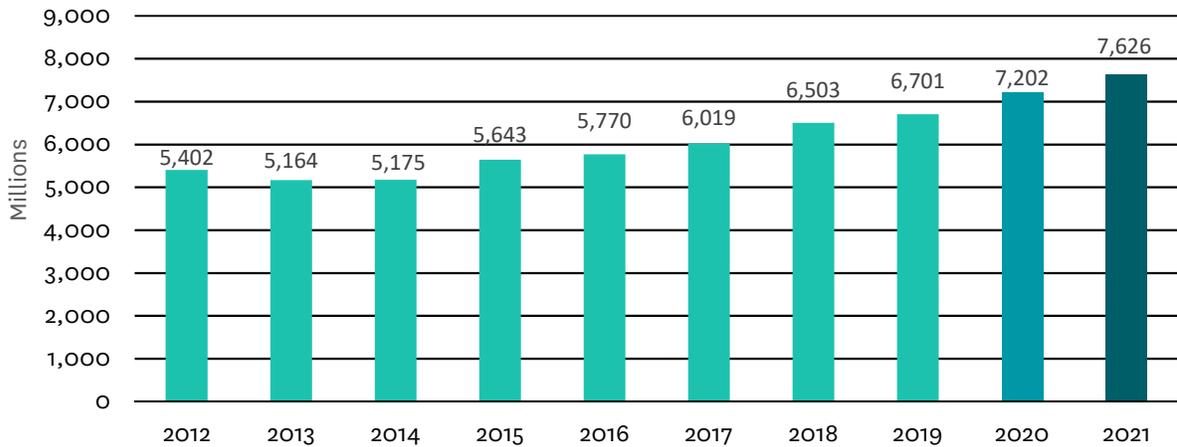
Total Outstanding Debt (principal) as of 09/30/21	\$ 114,117,010
Population estimate for FY21	<u>141,085</u>
Per capita debt	\$ 809
Median per capita income	\$ 44,880
Policy Limit	<u>6%</u>
Per capita debt maximum per policy limit	\$ 2,692.80



Net Taxable Value for Ad Valorem Tax Levies
10 Year Historical Comparison

Tax Year at January 1st	Fiscal Year Ended September 30	Net Taxable Property Value	Percentage Increase or Decrease
2012	2013	5,402,238,297	-3.67%
2013	2014	5,163,658,711	-4.42%
2014	2015	5,174,659,235	0.21%
2015	2016	5,643,317,160	9.06%
2016	2017	5,769,528,673	2.24%
2017	2018	6,018,635,380	4.32%
2018	2019	6,502,749,325	8.04%
2019	2020	6,701,205,051	3.05%
2020	2021	7,201,765,633	7.47%
2021	2022	7,625,508,779	5.88%

City of Gainesville
Net Taxable Property Value (per Tax Year)



Noteworthy Items:

Per State Statutes, all assessments/appraisals are made by the County Property Appraiser. The taxable values are based on the appropriate certification of final taxable value provided by the County Property Appraiser.

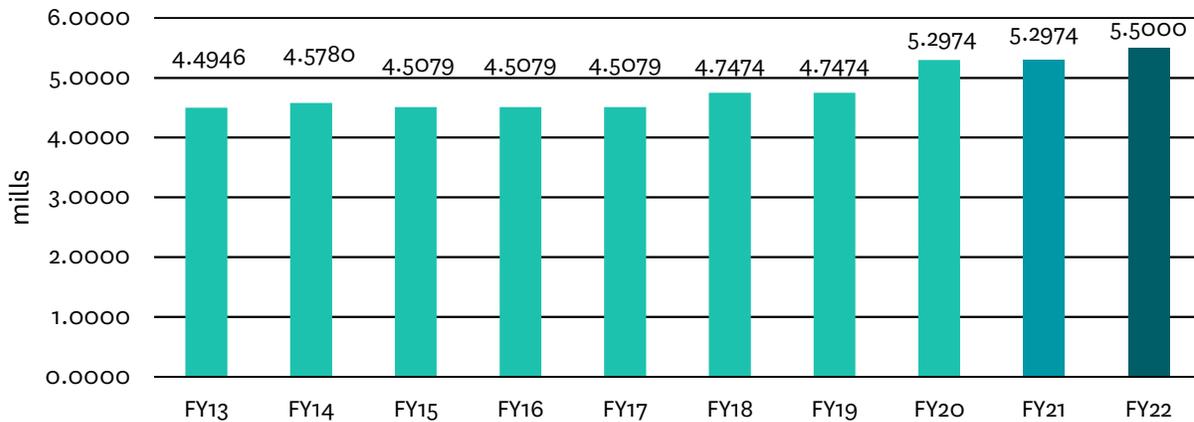
Florida Statutes exempt certain governmental, institutional, inventory, widows' and disabled persons' property from taxation.

Tax Millage Levies 10 Year Historical Comparison

Tax rates are set by the City Commission effective October 1st. According to Florida Statutes, § 200.181 allows unrestricted Ad Valorem Tax rate levies for debt service for General Obligation Bonds approved by citizen referendum. The City's last General Obligation Bond, series 1974, was paid off in FY 1995. Fla. Stat. § 200.181 also imposes a 10 mill limitation on Ad Valorem Tax rates levied for General Government operations.

Fiscal Year	Tax Millage Levy Debt Service	Tax Millage		
		Levy General Operations	Levy Total	Millage Levy Percentage Change Annually
FY13	0.0000	4.4946	4.4946	5.646%
FY14	0.0000	4.5780	4.5780	1.856%
FY15	0.0000	4.5079	4.5079	-1.531%
FY16	0.0000	4.5079	4.5079	0.000%
FY17	0.0000	4.5079	4.5079	0.000%
FY18	0.0000	4.7474	4.7474	5.313%
FY19	0.0000	4.7474	4.7474	0.000%
FY20	0.0000	5.2974	5.2974	11.585%
FY21	0.0000	5.2974	5.2974	0.000%
FY22	0.0000	5.5000	5.5000	3.825%

**City of Gainesville
Millage Rates per Fiscal Year**



GLOSSARY

The Financial and Operating Plan contains specialized and technical terminology that is unique to public finance and budgeting. The following glossary has been included to assist the reader in understanding these terms and acronyms used in this document.

Accrual – Adjusting journal entries designed to ensure that assets and liabilities that are created or discharged because of operating activities of the current period are recognized as revenues and expenses in that period. Examples include accrued wages and accrued interest.

Ad Valorem Tax - A tax levied in proportion to the value of the property against which it is levied (e.g., a property tax).

Agency Funds – A fund for which the governmental unit acts solely as custodian of assets for others. The City currently maintains one agency fund, the ICMA Deferred Compensation Trust Fund.

Annual Budget - A budget applicable to a single fiscal year.

Appropriation - A legal authorization granted by a legislative body to make expenditures and to incur obligations for specific purposes. An appropriation is usually limited in amount and as to the time when it may be expended.

ARPA – American Rescue Plan Act of 2021

ARRA – American Recovery & Reinvestment Act.

Assessed Valuation - A valuation set upon real estate or other property by a government as a basis for levying taxes (i.e., the property's value).

Basic Financial Statements - Financial statements, including notes, which are necessary for a fair presentation of the financial position and the results of operations, of an entity in conformity with Generally Accepted Accounting Principles (GAAP).

Biennial Budget - A budget applicable for two fiscal years.

Bond - A written promise to pay a sum of money on a specific date at a specified interest rate. The interest payments and the repayment of the principal are detailed in a bond ordinance. The most common types of bonds are general obligation and revenue bonds.

Budget - A plan of financial operation with an estimate of proposed expenditures and the means of financing them for a given period of time. The term “budget” is used in two senses in practice. It may designate the financial operating plan presented to the appropriating body for adoption or the plan finally adopted by that body. It is usually necessary to specify whether the budget under consideration is preliminary and tentative or whether the appropriating body has approved it.

Budget Document - The instrument used by the budget-making authority to present a comprehensive financial program to the legislative body.

Budget Funds - Funds that are planned for certain uses, but have not been formally or legally appropriated by the legislative body. The budget document that is submitted for City Commission approval is composed of budget funds.

Budgetary Control - The control or management of a government or enterprise in accordance with an approved budget for the purpose of keeping expenditures within the limitation of available appropriations and available revenues.

Capital Equipment - Capital purchases of major equipment items which are not permanently attached to a public facility. This would include the replacement or addition of major motorized equipment items as well as other major equipment items.

Capital Outlay - Expenditures which result in the acquisition of, or addition to, capital assets.

Capital Projects Funds - Funds established to account for the acquisition or construction of major capital facilities.

CIP - Capital Improvement Plan; a multi-year program of identifying major one-time expenses.

CIRB - Capital Improvement Revenue Bond.

CIRN - Capital Improvement Revenue Note.

CDBG - Community Development Block Grant. A Federal entitlement program used primarily to fund programs that benefit low- and moderate-income persons.

Contingency Account - A budgetary reserve set aside for emergencies or unforeseen expenditures not otherwise budgeted for.

CRA - Community Redevelopment Agency. A department created by the City under Chapter 163 of the Florida Statutes to address unique needs of underserved areas within the urban core.

Debt Service - The City's obligation to pay principal and interest of all bonds and other debt instruments according to a pre-determined payment schedule.

Debt Service Funds - Funds established to account for the accumulation of resources for, and the payment of, general long-term principal and interest.

Deficit - In this budget document, the excess of Uses over Sources for the budget period.

Department - The basic organizational unit of government, which is functionally unique in its delivery of services.

Depreciation - (1) Expiration in the service life of capital assets attributable to wear and tear, deterioration, action of the physical elements, inadequacy and obsolescence; (2) that portion of the cost of a capital asset which is charged as an expense during a particular period.

Encumbrances - The commitment of appropriated funds to purchase an item or service. To encumber funds means to set aside or commit funds for future expenditures. This is generally accomplished through purchase orders, contracts or requisitions.

EHAB - Employee Health & Accident Benefits fund which is used to self-insure the health insurance plan for City employees and dependents.

Enterprise Funds - Funds established to account for operations (1) that are financed and operate in a manner similar to private business enterprises - where the intent of the governing body is that the costs (expenses including depreciation) of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges; or (2) 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.

Enterprise Resource Plan (ERP) - an integrated suite of applications used to record, manage and utilize organizational data in an efficient and cost-effective manner.

Entitlement - The amount of payment to which a State or local government is entitled as determined by the federal government (e.g., the Director of the Department of Housing and Urban Development) pursuant to an allocation formula contained in applicable statutes.

ERU - Equivalent Residential Unit. A unit of measure used to calculate stormwater management utility fees.

Expenditures - Decreases in net financial resources. Expenditures include current operating expenses, which require the current or future use of net current assets, and debt service.

Expenses - Decreases in net total assets. Expenses represent charges incurred (whether paid immediately or unpaid) for operation, maintenance, interest and other charges.

FBCEF - Florida Building Code Enforcement Fund.

FEMA - Federal Emergency Management Agency.

FFGFC - First Florida Government Financing Commission.

FFPU - Factored Fire Protection Unit

Fiscal Year - A 12-month period to which the annual operating budget applies and at the end of which a government determines its financial position and the results of its operation for purposes of external financial reporting. For this document, the Fiscal Year begins October 1 and ends on September 30.

Fixed Assets - Property of a long-term benefit, intended to continue to be held or used: land, buildings, improvements other than buildings, and machinery and equipment.

Full Faith and Credit - A pledge of the general taxing power for the payment of debt obligations.

Function - A group of related activities aimed at accomplishing a major service or regulatory program for which a government is responsible. For example, public safety is a function.

Fund - A fiscal and accounting entity with a self-balancing set of accounts recording cash and other financial resources (assets), together with all related liabilities and residual equities or balances, and changes therein, which are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions, or limitations.

Fund Accounting - A government accounting system, which is organized and operated on a fund basis.

Fund Balance - The excess or deficit of fund assets over fund liabilities of governmental fund types.

Fund Equity - The excess or deficit of fund assets over fund liabilities, equivalent to fund balance and net assets.

GCRA - Gainesville Community Reinvestment Area. A department created by the City due to consolidating the CRA and its four distinct districts.

General Fund - The largest fund within the City, the General Fund accounts for most of the financial resources as well as most of the operating services of the general government. It is the City's only major fund (except for the Utility, which is budgeted for in a separate document).

General Obligation Bonds - Bonds, the payment for which the full faith and credit of the issuing government are pledged.

General Overview - A section of the budget that provides the City Commission and the public with a general summary of the most important aspects of the budget, changes from the current and previous fiscal years and possible recommendations of the City Manager.

Generally Accepted Accounting Principles (GAAP) - Uniform minimum standards of, and guidelines for, external financial accounting and reporting. They govern the form and content of the basic financial statements of an entity. GAAP encompass the conventions, rules, and procedures necessary to define accepted accounting practices at a particular time. They include not only broad guidelines of general application, but also detailed practices and

procedures. GAAP provides a standard by which to measure financial presentations. The primary authoritative statement on the application of GAAP to State and local governments are Governmental Accounting Standards Board (GASB) pronouncements.

GERRB – Guaranteed Entitlement Revenue and Refunding Bond.

GEZDA – Gainesville Enterprise Zone Development Agency.

GFOA – Government Finance Officers Association.

Goals - Goals are broad statements determined at the highest level of government of what the City would like to accomplish over an extended length of time.

Governmental Funds - A group of funds that consists of General, Special Revenue, Debt Service and Capital Projects Funds.

Grant - Contributions or gifts of cash or other assets from another government or other entity to be used or expended for a specified purpose, activity, or project.

GRU - Gainesville Regional Utilities. A City owned and operated utility system that provides: electric, water, wastewater, gas and communications services. GRU is budgeted for through a separate process and GRU's budget is presented in a separate, stand-alone document.

HOME -The HOME Investment Partnership Program Grant. A program created under Title II of the Cranston-Gonzalez National Affordable Housing Act of 1990. Provides funds for housing for low- and very low-income persons.

Income - A term used in proprietary fund type accounting to represent (1) revenues, or; (2) the excess of revenues over expenses.

Indirect Expenses - Expenses associated with, but not directly attributable to providing a service.

Interfund Transfers -Legally authorized transfers from a fund receiving revenue to the fund through which the resources are to be expended.

Intergovernmental Revenue - Revenue collected by one government and distributed (usually through some predetermined formula) to another level of government(s).

Internal Service Fund - A fund used to account for the financing of goods or services provided by one department or agency to other departments or agencies of a government or to other governments, on a cost-reimbursement basis.

Investments - Securities and real estate held for the production of revenues in the form of interest, dividends, rentals, or lease payments.

LOGT – Local Option Gas Tax.

Millage -The tax rate on a property, based on \$1.00 per \$1,000 of assessed taxable property value.

Modified Accrual Accounting - A basis of accounting utilized by governmental fund types that recognizes revenues when they are susceptible to accrual - that is both measurable and available to pay liabilities of the current period - and expenditures when the related liability is incurred. The differences in this basis of accounting as opposed to that applicable to proprietary funds and non-governmental entities relate to the unique environment and accounting measurement objectives of governmental fund types.

NHDC - Neighborhood Housing Development Corporation. A local non-profit housing provider that rehabilitates and builds houses for low- to moderate- income persons.

Non-departmental Expenditures - Those uses of funds which are not directly related to a department.

Non-operating Expenses - Fund expenses that are not directly related to the fund's primary service activities.

Object Code - Unique identification number and title for an expenditure category. Represents the most detailed level of budgeting and recording expenditures, referred to as a "line item" (e.g., 1011, Permanent Full Time; 3010, Materials and Supplies).

Objective - A simply stated, readily measurable statement of aim or expected accomplishment within the fiscal year. A good statement of objective should imply a specific standard of performance for a given program.

Obligations - Amounts that a government may be required legally to meet out of its resources. They include not only actual liabilities, but also unliquidated encumbrances.

OPEB - Other Post-Employment Benefits.

Operating Budget - Plans of current expenditures and the proposed means of financing them. The annual operating budget (or, in the case of some state governments, the biennial operating budget) is the summary means by which most of the financing acquisition, spending, and service delivery activities of a government are controlled. The use of annual operating budgets is usually required by law. Even where not required by law, however, annual operating budgets are essential to sound financial management and should be adopted by every government.

Operating Expenses - Fund expenses that are directly related to the fund's primary service activities.

Operating and Financial Plan - A budgetary plan developed as a tool for planning, management, and control. As a planning tool it is used to establish programmatic and financial goals and objectives. As a management tool, the plan is used to direct organizational units toward established objectives for service delivery. Finally, as a control tool - the traditional use of budgeting - the plan is used for financial accountability.

Ordinance - A formal legislative enactment by the governing board of a municipality. If it is not in conflict with any higher form of law, such as state statute or constitutional provision, it has the full force and effect of law within the boundaries of the municipality to which it applies.

Organization - A responsibility area within a department of the City.

Outside Agencies - Private not-for-profit agencies located within the City who provide community services which supplement and support City programs and for which City funds are made available.

Pension Trust Funds - Trust Funds used to account for public employee retirement systems. Pension Trust Funds are accounted for in essentially the same manner as proprietary funds, but with an important expanded emphasis on required fund balance reserves.

Personal Services - General category that includes salaries and wages, pensions, health insurance, and other fringe benefits.

POB - Pension Obligation Bonds. Bonds issued to retire the unfunded actuarial liability of the City's Pension Funds.

Program Budget - A budget wherein expenditures are based primarily on programs of work and secondarily on character and object class.

Program Plan - Collection of individual program service levels to accomplish the given objectives of a department.

Project - A plan of work, job, assignment, or task.

Proprietary Funds - A group of funds that consists of Enterprise and Internal Service Funds.

Reserve - (1) An account used to earmark a portion of fund balance to indicate that it is not appropriate for expenditure and (2) an account used to earmark a portion of fund equity as legally segregated for a specific future use.

Resolution - A special or temporary order of a legislative body; an order of a legislative body requiring less legal formality than an ordinance or statute.

Revenues - (1) Increases in governmental fund type net current assets from other than expenditure refunds. Under GASB pronouncements, debt issuance and transfers-in are classified as “other financing sources” rather than revenues. (2) Increases in proprietary fund type net total assets from other than expense refunds and capital contributions. Under GASB pronouncements, transfers-in are classified separately from revenues.

RTS - The Regional Transit System, a City owned and operated public transit system.

Service Level - Service(s) or product(s) which comprise actual or expected output of a given program. The focus is on results, not measures of workload.

SHIP - The Supportive Housing Initiatives Program. A State entitlement program designed to foster public/private partnerships to create and preserve affordable housing.

SMUF - Stormwater Management Utility Fund.

Sources - Total revenues and transfers from other funds that increase net financial resources.

Special Revenue Funds - Funds used to account for revenues derived from specific external sources to be used for specific restricted types of activities.

Surplus - In this budget document, the excess of Sources over Uses for the budget period.

Taxes - Compulsory charges levied by a government for the purpose of financing services performed for the common benefit. This term does not include specific charges made against particular persons or property for current or permanent benefits such as special assessments. Nor does the term include charges for services rendered only to those paying such charges.

TCEA - Transportation Concurrency Exception Area.

TIF - Tax-increment financing. Financing secured by the anticipated incremental increase in tax revenues, resulting from the redevelopment of an area. The City of Gainesville has four tax-increment districts utilizing TIF revenues: Downtown, Fifth Avenue/Pleasant Street (FAPS), College Park/University Heights (CPUH), and Eastside.

TEAM - The Employee Action Motivators, a unit in the Human Resources department.

Trust Funds - Funds used to account for assets held by a government in a trustee capacity. **UDAG** - Urban Development Action Grant.

Uses - Total expenditures, expenses and transfers to other funds that decrease net financial resources.

WSPP - Wild Spaces Public Places. A voter approved eight-year half cent sales tax restricted for recreation improvement and park land acquisition.

City of Gainesville, Florida
Post Office Box 490
Gainesville, Florida 32627

