



City of Gainesville

Strategy, Planning and Innovation
Department

To: Cynthia W. Curry, Interim City Manager

Via: Roberta Griffith, Executive Chief of Staff

From: Karen Fiore, Budget Manager

Date: April 21, 2022

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

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

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

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

The Third Amendment to the FY2022 General Government Financial and Operating Plan Budget was adopted by Mayor and City Commission on February 17, 2022 through Resolution No. 210815.

The Fourth Amendment to the FY2022 General Government Financial and Operating Plan Budget was adopted by Mayor and City Commission on March 17, 2022 through Resolution No. 210922.

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

- Transfers between funds;
- Transfers between capital and operating budgets;
- Transfers between capital projects;
- Acceptance and appropriation of grant funding;

- Amendment to staffing level;
- Appropriation from fund balance; and
- Appropriation for modified revenue and related expenditures.

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

GENERAL FUND AMENDMENT

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

The fifth budget amendment reduces Charges for Services in the amount of \$1.0 million due to indirect costing allocation true up and recognizes \$218,569 transfer from Technology Administration and Capital Improvement Fund for ERP Workday Maintenance program. This amendment also includes a carryforward of \$100,000 for a one time increment for digital conversion of records from FY 2021. The fifth budget amendment increases the General Fund revenue budget to \$150.4 million.

GENERAL FUND			
	FY 2022 Amended Budget (03/17/22)	FY 2022 Recommended Amendments	FY 2022 Recommended Budget
Revenues			
Property Taxes	42,938,957	0	42,938,957
Other Taxes	20,122,515	0	20,122,515
Permits, Fees, Assessments	10,676,915	0	10,676,915
Intergovernmental	15,173,553	0	15,173,553
Charges For Services	15,774,471	(1,030,944)	14,743,527
Fines and Forfeitures	903,184	0	903,184
Miscellaneous Revenues	2,723,784	0	2,723,784
Transfers	1,574,743	218,569	1,793,312
General Fund Transfer	36,283,000	0	36,283,000
Use of Fund Balance	3,976,187	1,130,944	5,107,131
TOTAL REVENUES	150,147,309	318,569	150,465,878

Expenditure appropriation adjustments include:

- \$100,000- City Clerk carryforward one time increment for digital conversion of records
- \$218,569- ERP Workday Maintenance program transfer to Strategy, Planning & Innovation

Expenditure reorganization adjustments between departments with no additional funding include:

- \$83,461- reversing prior budget transfer between the City Manager and Financial Services for a Grant Writing Specialist position. This position was utilized for the Government Affairs and Community Relations Director position
- \$428,960- transfer Capital Asset Planning & Economic Resilience to Sustainable Development

- \$4,301,882- transfer Budget Cost Center out of Financial Services and Technology & Innovation department to Strategy, Planning & Innovation

GENERAL FUND			
Expenditures	FY 2022 Amended Budget (03/17/22)	FY 2022 Recommended Amendments	FY 2022 Recommended Budget
Financial Services	3,890,761	(843,538)	3,047,223
Capital Asset Planning & Economic Resilience	428,960	(428,960)	0
City Attorney	1,588,208	0	1,588,208
City Auditor	910,212	0	910,212
City Clerk	1,709,084	0	1,709,084
City Commission	488,608	0	488,608
City Manager	1,575,259	83,461	1,658,720
Communications & Engagement	1,239,260	0	1,239,260
Equity & Inclusion	1,764,663	0	1,764,663
Fire Rescue	20,040,867	0	20,040,867
Housing and Community Development	619,609	0	619,609
Human Resources	2,576,125	0	2,576,125
Parks, Recreation & Cultural Affairs	13,268,693	0	13,268,693
Police	35,652,340	0	35,652,340
Public Works & Facilities Management	17,007,030	0	17,007,030
Risk Management	228,562	0	228,562
Strategy, Planning & Innovation	1,564,033	4,520,452	6,084,485
Sustainable Development	4,446,035	428,960	4,874,995
Technology & Innovation	3,541,805	(3,541,805)	0
Transportation & Mobility	4,319,741	0	4,319,741
Non-Departmental	33,287,453	0	33,287,453
TOTAL EXPENDITURES	150,147,309	218,569	150,365,878

SPECIAL REVENUE FUND AMENDMENT

Special Revenue Funds are used to account for the proceeds of specific revenue sources (other than expendable trusts or for major capital projects) that are restricted to expenditures for specific purposes. This includes grant funds such as Community Development Block Grant, trust funds such as the Arts in Public Places Trust, and other miscellaneous restricted revenues such as the State & Federal Law Enforcement Contraband Forfeiture funds. With the implementation of our new ERP system awards/grants are now reported separately from the Special Revenue budget which allow for more comprehensive reporting.

The fifth budget amendment for the Special Revenue Fund includes new revenue appropriations and carryforward corrections of \$32,355 for various TMPA Zone agreements in the Transportation Concurrency Exception Area Fund and recognizes revenues and allocates fund balance in the amount of \$420,423 for Fire, Recreation, Housing and Police programs in Miscellaneous Special Revenue and Housing Grant Funds. Additionally, this budget amendment

closes out completed projects returning funds back to fund balance in the amount of \$25,724 in the Tree Mitigation Fund and \$15,257 in the Gainesville Community Reinvestment Area Fund.

SPECIAL REVENUE FUND

Revenues	FY 2022 Amended Budget (03/17/22)	FY 2022 Recommended Amendments	FY 2022 Recommended Budget
Intergovernmental	3,991,460	0	3,991,460
Charges For Services	1,593,476	872,125	2,465,601
Fines and Forfeitures	40,000	0	40,000
Miscellaneous Revenues	1,487,111	279,965	1,767,076
Transfers	5,722,942	0	5,722,942
Use of Fund Balance	52,723,723	(740,292)	51,983,431
TOTAL REVENUES	65,558,712	411,798	65,970,510

Expenditure appropriation include:

- (\$15,257)- reallocate program budget and return funds back to fund balance within the Gainesville Community Reinvestment Area Fund
 - (\$15,257)- reducing Indirect Cost Allocation and returning funds back to fund balance
 - \$1,505,723- reallocating existing program budgets to:
 - \$15,000- Community Partnership Grants
 - \$75,000- Residential Improvement Programs
 - \$200,000- My Neighborhood Grant Program
 - \$222,000- Neighborhood Paint Program
 - \$250,000- Heirs Program
 - \$300,000- Property Acquisitions Program
 - \$443,723- Model Black Program
- (\$25,724)- closing Chen Moore & Associates completed project and returning funds back to fund balance within the Tree Mitigation Fund
- \$32,355- correct carryforwards and appropriate budget for various programs within Transportation Concurrency Exception Area Fund:
 - (\$838,550)- correct carryforwards
 - \$870,904- appropriate new funding
 - \$100,000- t for SW 42nd St Sidewalk
 - \$270,904- Zones B-M
 - \$500,000- SW 62nd Blvd Extension
- \$420,423- appropriate budget for Fire, Recreation, Housing and Police programs within the Miscellaneous Special Revenue and Housing Grant Funds:
 - \$1,088- Fire programs
 - \$160- Car Seat Checks and Installation
 - \$928- Operation CARE
 - \$12,395- Recreation Programs to purchase exercise equipment

- \$128,064- Housing Program Income
- \$278,877- Police programs
 - \$3,190- Reichert House Program donation
 - \$45,687- Memorandum with The School Board of Alachua County for the Outpost program at A. Quinn Jones Center
 - \$230,000- Florida Department of Corrections contract for NSPIRE Interrupters program

Special Revenue fund fifth budget amendment also includes recognizing and allocating \$21.0 million in new awards/grants. A detail listing of all active awards/grants are included in Attachment “A”.

GRANTS		FY 2022	FY 2022
	FY 2022 Amended	Recommended	Recommended
Revenues	Budget (03/17/22)	Amendments	Budget
Grants			
Intergovernmental	23,638,982	21,063,006	44,701,988
Transfers	239,932	0	239,932
Use of Fund Balance	56,989,995	0	56,989,995
TOTAL REVENUES	80,868,909	21,063,006	101,931,915

Expenditure appropriation adjustments include:

- \$21,063,006- recognize and allocate budget for the following awards/grants:
 - \$8,450- FY21 Children’s Trust Heroes Grant
 - \$19,474- reconcile FY2021-2022 CDBG Grant
 - \$35,084- Pedestrian High Visibility Enforcement Grant
 - \$78,053- FY21 Edward Byrne Memorial Justice Assistance Grant
 - \$78,402- Gainesville Fire Rescue EMW Grant
 - \$200,000- Enhanced Mobility of Seniors Grant
 - \$200,102-Commuter Assistance Program/Ride Share Grant
 - \$460,559- FY2021 ICAC Grant
 - \$512,073- Tumblin Creek Improvement Project Grant
 - \$1,968,639- HOME ARP Grant
 - \$2,371,784- FY22 Public Transit Block Grant
 - \$15,130,386- SW 62nd Arterial Connector Grant

CAPITAL PROJECT FUNDS AMENDMENT

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

The fifth budget amendment for the Capital Project Fund includes releasing \$21,933 back to fund balance for closed projects and reconciles carryforward budget in the amount of \$243,585.

CAPITAL PROJECTS FUND

Revenues	FY 2022 Amended Budget (03/17/22)	FY 2022 Recommended Amendments	FY 2022 Recommended Budget
Taxes	10,241,776	0	10,241,776
Charges For Services	153,000	0	153,000
Transfers	4,405,368	0	4,405,368
Use of Fund Balance	22,423,619	221,652	22,645,271
TOTAL REVENUES	37,223,763	221,652	37,445,415

Expenditure appropriation include:

- (\$21,933)- closing projects and returning to fund balance
 - (\$13,917)- closing Clarence R. Kelly Community Center project and returning funds back to Greenspace Acquisition and Community Improvement Fund
 - (\$8,016)- closing Diving Board Replacement project and returning funds back to Equipment Replacement Fund
- \$243,585- reconcile carryforward budget
 - \$25,016- New Fire Ladder Truck in the FY2019 Bond Fund
 - \$218,569- transfer ERP Workday Maintenance out of Technology Administration and Capital Improvement Fund to the General Fund
- \$259,179- appropriating WSPP projects within WSPP ½ Cent Sales Tax Fund
 - \$50,000- transferring budget from WSPP Contingency funds to WSPP Tom Petty Park Improvement project
 - \$209,179- transferring planned use of fund balance to WSPP NE 31st Ave Unity Park project
- \$416,522- transferring funds from completed projects to Grace Marketplace Laundry Building Renovation project
 - \$63,700- closing and transferring from City Hall Roof Replacement project within the FY2019 Bond Fund
 - \$352,822- closing and transferring from One-Stop Homeless Assistance Center project within the Capital Improvement Revenue Bond Fund

PROPRIETARY FUNDS AMENDMENT

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

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

The City Proprietary Funds are comprised of the following:

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

The fifth budget amendment includes reducing Indirect Costing Allocation and returning funds back to fund balance in the amount of \$851,718 and the correction of carryforward appropriations of \$7,000 within the Fleet Replacement Fund.

ENTERPRISE			
	FY 2022 Amended Budget (03/17/22)	FY 2022 Recommended Amendments	FY 2022 Recommended Budget
Revenues			
Taxes	3,600,228	0	3,600,228
Licenses and Permits	3,183,398	0	3,183,398
Intergovernmental	9,637,878	0	9,637,878
Charges For Services	35,142,092	0	35,142,092
Miscellaneous Revenues	699,120	0	699,120
Transfers	2,247,103	0	2,247,103
Use of Fund Balance	4,767,689	(681,707)	4,085,982
TOTAL REVENUES	59,277,508	(681,707)	58,595,801

INTERNAL SERVICE			
	FY 2022 Amended Budget (03/17/22)	FY 2022 Recommended Amendments	FY 2022 Recommended Budget
Revenues			
Intergovernmental	11,440,768	0	11,440,768
Charges For Services	4,131,631	0	4,131,631
Miscellaneous Revenues	32,348,658	0	32,348,658
Transfers	50,637	0	50,637
Use of Fund Balance	2,063,503	(177,011)	1,886,492
TOTAL REVENUES	50,035,197	(177,011)	49,858,186

Expenditure appropriation include:

- (\$851,718)- reducing Indirect Costing Allocation
 - (\$313,657)- Regional Transit System Fund
 - (\$234,900)- Florida Building Code Enforcement Fund
 - (\$109,479)- Stormwater Management Utility Surcharge Fund
 - (\$75,340)- Fleet Management Services Fund
 - (\$55,950)- General Insurance Fund
 - (\$38,721)- Employee Health and Accident Fund
 - (\$23,672)- Solid Waste Enterprise Fund
- (\$7,000)- reduce Generator for Fleet Management project carryforward and return back to fund balance