



# City of Gainesville

Finance Department

To: Lee R. Feldman, ICMA-CM, City Manager

From: Cintya Ramos, Finance Director *CR*

Date: April 9, 2021

**Re: Second Amendment to the FY 2021 General Government Financial and Operating Plan**

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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 2021 was adopted by the Mayor and City Commission on September 24, 2020, through Resolution No. 200316.

The First Amendment to the FY 2021 General Government Financial and Operating Plan Budget was adopted by the Mayor and City Commission on April 1, 2021 through Resolution No. 200933.

Section 166.241(4)(c), 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 2021 General Government Financial and Operating Plan Budget by approving the following transfers and appropriations and other housekeeping budget 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 second budget amendment increases the General Fund revenue budget to \$146 million which includes Transfers into the General Fund of \$546,863 from other funds and a \$2.4 million appropriation from fund balance.

<b>GENERAL FUND</b>			
<b>Revenues</b>	<b>FY2021 Amended Budget (4/1/2021)</b>	<b>FY2021 Recommended Amendments</b>	<b>FY2021 Recommended Budget</b>
Property Taxes	38,619,660	0	38,619,660
Other Taxes	20,282,963	0	20,282,963
Permits, Fees, Assessments	9,159,715	0	9,159,715
Intergovernmental	13,125,717	0	13,125,717
Charges For Services	14,236,612	0	14,236,612
Fines and Forfeitures	888,340	0	888,340
Miscellaneous Revenues	1,338,358	0	1,338,358
Transfers	1,930,144	546,863	2,477,007
General Fund Transfer	38,285,013	0	38,285,013
Use of Fund Balance	5,226,024	2,398,177	7,624,200
<b>TOTAL REVENUES</b>	<b>143,092,546</b>	<b>2,945,040</b>	<b>146,037,585</b>
<b>Expenditures</b>			
Budget & Finance	3,768,022	71,559	3,839,582
Capital Asset Planning & Economic Resilience	405,782	(2,067)	403,716
City Attorney	1,639,542	(17,467)	1,622,075
City Auditor	929,673	(66,546)	863,127
City Clerk	1,441,804	(10,554)	1,431,250
City Commission	470,530	(4,107)	466,423
City Manager	1,430,966	(16,507)	1,414,459
Combined Communications Center	4,046,565	1,878,795	5,925,360
Communications & Engagement	1,066,439	41,290	1,107,729
Equity & Inclusion	1,697,693	(68,138)	1,629,556
Facilities Management	3,281,309	(179,508)	3,101,802
Fire Rescue	20,189,011	(242,465)	19,946,546
Housing and Community Development	388,025	276,673	664,697
Human Resources	2,811,281	(7,191)	2,804,090
Parks, Recreation & Cultural Affairs	13,176,451	(232,470)	12,943,980
Police	36,558,983	(297,370)	36,261,613
Public Works	10,328,551	(49,832)	10,278,718
Risk Management	7,933	193,479	201,413
Strategic Initiatives	1,253,888	42,900	1,296,788
Sustainable Development	3,798,458	205,997	4,004,455
Technology & Innovation	3,427,837	146,035	3,573,872
Transportation & Mobility	3,579,154	314,812	3,893,967
Non-Departmental	27,394,648	967,721	28,362,369
Transfer to Fund Balance	0	0	0
<b>TOTAL EXPENDITURES</b>	<b>143,092,546</b>	<b>2,945,040</b>	<b>146,037,585</b>

Budget transactions covered by this amendment include:

- \$1,878,795 for additional expense for the Combined Communications Center
- \$967,300 for the Pension Obligation Bond Series 2020 Debt Service payment which is funded by reducing all individual department budgets for their portion of this expense and transfers in from other funds into the General Fund (Non-Departmental)
- \$310,142 for additional community builder positions:
  - Residential Rental Unit Permit and Inspection Program ([Agenda #200249](#))
    - Two Field Collector Landlord Permitting positions (Sustainable Development)
    - Two Permit Expeditor III positions (Sustainable Development)
    - One Residential Efficiency Program Coordinator position (Sustainable Development)
  - One Affordable Housing Senior Coordinator position (Housing and Community Development)
  - One Homeless Coordinator position (Housing and Community Development)
  - One Marketing and Communications Specialist position (Communications and Engagement)
  - One Engagement Specialist position (Communications and Engagement)
  - One Civic Collaboration Supervisor position (Strategic Initiatives)
- \$300,000 for the Traffic Signal Retiming Project and Corridor project comprised of a transfer in from the Campus Development Agreement Capital Projects Fund (\$168,570) and an appropriation from Fund Balance (\$131,430) (Sustainable Development)
- \$193,574 for additional security expenses from the Public Works Department to Risk Management
- \$150,000 for the demolition of 2002 NW 13<sup>th</sup> Street building (Sustainable Development)

### 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 Gainesville Reinvestment Area, and other miscellaneous restricted revenues such as the State & Federal Law Enforcement Contraband Forfeiture funds.

SPECIAL REVENUE FUND			
Revenues	FY2021 Amended Budget (4/1/2021)	FY2021 Recommended Amendments	FY2021 Recommended Budget
Taxes	0	0	0
Licenses and Permits	0	0	0
Intergovernmental	2,132,547	5,159,280	7,291,827
Charges For Services	1,325,590	826,071	2,151,661
Fines and Forfeitures	40,000	0	40,000
Miscellaneous Revenues	4,529,295	(4,090,314)	438,981
Transfers	5,656,463	621,503	6,277,966
Use of Fund Balance	34,093,219	868,562	34,961,782
<b>TOTAL REVENUES</b>	<b>47,777,114</b>	<b>3,385,102</b>	<b>51,162,217</b>

The second budget amendment for the Special Revenue Fund reflects appropriation adjustments to ensure revenues received are reflected and budgeted in the correct revenue category. This amendment also includes new revenue appropriations primarily driven by \$1.9 million for the Connect Free Projects from the Water/Wastewater Surcharge Fund (#117) and \$813,400 in revenue appropriation for various TMPA Zone agreements in the Transportation Concurrency Exception Area Fund (#116).

Additional expenditures covered by this amendment include:

- \$1.8 million for Affordable Housing Projects in the Water/Wastewater Surcharge Fund (#117)
- \$1.3 million reduction in Community Development Block Grant appropriations to match Federal grant allocations received in the Community Development Block Grant Fund (#102)
- \$347,820 for Bike and Sidewalk improvements at NW 19<sup>th</sup> Lane managed by the Public Works department in the Miscellaneous Grant Fund (#115)
- \$349,068 for the following grants:
  - Children’s Trust HEROES program - \$8,450
  - 2020 BOLD grant - \$8,797
  - 2020 PALS grant – \$12,600
  - Bryne grant - \$64,073
  - FIBRS implementation grant - \$80,064
  - Safe Gator grant - \$65,000
  - Motorcycle Scooter Safety and Education grant - \$50,000
  - Distracted Drive grant - \$25,000
  - Florida Bicycle Pedestrian Focused Initiative: Communication and High Visibility Enforcement grant - \$35,084
- \$500,000 for the Heartwood construction in the Gainesville Community Reinvestment Area Fund (#620)
- \$406,425 for the purchase of the Jurecko property (\$188,425) and purchase of trees, operating supplies and contracts in the Tree Mitigation Fund (#140)
- \$240,000 for Duval Neighborhood Improvements in the Gainesville Community Reinvestment Area Fund (#620)
- \$201,587 for the State of Florida Coronavirus Relief Fund managed by the Housing and Community Development department in the Miscellaneous Grant Fund (#115)
- \$125,000 for the Downtown Master Plan in the Gainesville Community Reinvestment Area Fund (#620)
- \$85,000 for Equipment, Training, and Special Programs in the Police department (Federal Law Enforcement Contraband Forfeiture Fund (#109)

## DEBT SERVICE FUND AMENDMENT

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

The Debt Service fund amendment is driven by transfers in from all other funds for the debt service payment for the Pension Obligation Bond Series 2020 of \$2.38 million.

DEBT SERVICE FUND			
Revenues	FY2021 Amended Budget (4/1/2021)	FY2021 Recommended Amendments	FY2021 Recommended Budget
Taxes	0	0	0
Licenses and Permits	0	0	0
Intergovernmental	0	1,095,000	1,095,000
Charges For Services	0	0	0
Fines and Forfeitures	0	0	0
Miscellaneous Revenues	1,111,000	(1,095,000)	16,000
Transfers	14,826,135	2,378,173	17,204,308
Use of Fund Balance	0	0	0
<b>TOTAL REVENUES</b>	<b>15,937,135</b>	<b>2,378,173</b>	<b>18,315,308</b>

### 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 second budget amendment for the Capital Projects Fund includes new revenue appropriations primarily driven by \$3.3 million from Wild Spaces Public Places Half Cent Sales Tax Fund Balance (#358).

CAPITAL PROJECTS FUND			
Revenues	FY2021 Amended Budget (4/1/2021)	FY2021 Recommended Amendments	FY2021 Recommended Budget
Taxes	8,400,860	0	8,400,860
Licenses and Permits	0	0	0
Intergovernmental	0	0	0
Charges For Services	0	0	0
Fines and Forfeitures	0	0	0
Miscellaneous Revenues	0	0	0
Transfers	6,341,436	44,843	6,386,279
Use of Fund Balance	29,344,364	3,356,923	32,701,287
<b>TOTAL REVENUES</b>	<b>44,086,660</b>	<b>3,401,766</b>	<b>47,488,426</b>

Wild Spaces Public Places capital projects include:

- \$1,100,000 for the City pools project ([Agenda #180555](#))
- \$978,137 for the Clarence Kelly Center Project ([Agenda #200837](#))
- \$350,000 for the Loblolly Woods project ([Agenda #180555](#))
- \$250,000 for the Ironwood Upgrades project ([Agenda #180555](#))

- \$200,000 for the Forest Park project ([Agenda #180555](#))
- \$175,000 for the Duval Park project ([Agenda #180555](#))
- \$125,000 for the Boulware Springs project ([Agenda #180555](#))
- \$100,000 for the Albert ray Massey Westside Park project ([Agenda #180555](#))

## 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

PROPRIETARY FUNDS			
Revenues	FY2021 Amended Budget (4/1/2021)	FY2021 Recommended Amendments	FY2021 Recommended Budget
Taxes	2,876,343	0	2,876,343
Licenses and Permits	2,183,397	0	2,183,397
Intergovernmental	23,024,643	1,898,123	24,922,766
Charges For Services	34,464,043	0	34,464,043
Fines and Forfeitures	0	0	0
Miscellaneous Revenues	24,541,326	0	24,541,326
Internal Service	22,642,569	0	22,642,569
Transfers	1,379,123	68,500	1,447,623
Use of Fund Balance	36,163,526	88,360	36,251,886
<b>TOTAL REVENUES</b>	<b>147,274,971</b>	<b>2,054,983</b>	<b>149,329,954</b>

The second budget amendment increases the revenue budget by \$2.05 million and is driven primarily by additional revenue received in the Regional Transit System Fund for the following projects:

- \$1,205,620 for the Competitive, Low-No Emission Vehicle Grant ([Agenda #191008](#))

- \$608,172 for the Public Transportation Grant Agreement with the Federal Department of Transportation for the Service Development Grant for the Autonomous Vehicle Project ([Agenda #200633](#))
- \$84,331 for the Federal Department of Transportation Grant Agreement for the Public Transit Block Grant Program for RTS Operating Assistance ([Agenda #200526](#))

The additional revenue appropriations will also fund the debt service for the Pension Obligation Bond Series 2020 (\$194,426) and a transfer to the General Fund for the Financial Modeling and Forecasting Services project.

## FIDUCIARY FUNDS AMENDMENT

Pension & OPEB Trust Funds (Fiduciary Funds) are used to account for public employee retirement systems and other post-employment benefit trust funds. The City Fiduciary Funds are comprised of the following:

- Pension funds: General Employees' Pension Plan and the Police Officers' & Firefighters' Pension Plan, 401a Qualified Pension Plan
- OPEB Trusts: Retiree Health Insurance Trust

The Fiduciary Funds amendment reflects appropriation adjustments to ensure revenues are budgeted in the correct revenue category as well as sufficient to cover budgeted expenditures. This amendment also includes adjustments for the debt service payment for the Pension Obligation Bond Series 2020; the line item transactions are shown in Attachment A in the Fiduciary Funds section.

FIDUCIARY FUNDS			
Revenues	FY2021 Amended Budget (4/1/2021)	FY2021 Recommended Amendments	FY2021 Recommended Budget
Taxes	0	0	0
Licenses and Permits	0	0	0
Intergovernmental	0	0	0
Charges For Services	0	0	0
Internal Services	0	6,860,000	6,860,000
Miscellaneous Revenues	111,228,500	(5,700,000)	105,528,500
Transfers	0	0	0
Use of Fund Balance	308,966	0	308,966
<b>TOTAL REVENUES</b>	<b>111,537,466</b>	<b>1,160,000</b>	<b>112,697,466</b>