



City of Gainesville

Budget & Finance Department

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

Via: Fred Murray, Assistant City Manager *Fredrick J. Murry*
Fredrick J. Murry (Aug 30, 2021 15:35 EDT)

From: Cintya Ramos, Finance Director *CR*

Date: August 30, 2021

Re: Fourth Amendment to the FY 2021 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 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.

The Second Amendment to the FY 2021 General Government Financial and Operating Plan Budget was adopted by the Mayor and City Commission on April 15, 2021 through Resolution No. 201058.

The Third Amendment to the FY 2021 General Government Financial and Operating Plan Budget was adopted by the Mayor and City Commission on June 17, 2021 through Resolution No. 201115.

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 General Fund revenue budget includes an appropriation from Fund Balance in the amount of \$200,000.

GENERAL FUND			
Revenues	FY 2021 Amended Budget (6/17/2021)	FY 2021 Recommended Amendments	FY 2021 Recommended Budget
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	2,496,985	0	2,496,985
General Fund Transfer	38,285,013	0	38,285,013
Use of Fund Balance	8,267,309	200,000	8,467,309
TOTAL REVENUES	146,700,672	200,000	146,900,672

On the expenditure side, budget transactions covered by this amendment include:

- \$200,000 for a special election – City Clerk
- \$54,000 for a Phase II environmental study and market feasibility analysis for the 8th and Waldo Road project – Capital Assets Planning and Economic Resilience ([Agenda #201159](#))
- \$50,000 for operating and personnel expenses previously budgeted for Parking Pay Stations – Transportation and Mobility
- \$25,000 for a new Cost Allocation Study – Budget & Finance
- \$10,000 for the Catalyst building for parking improvements per new lease agreement – Non-Departmental

GENERAL FUND			
Expenditures	FY 2021 Amended Budget (6/17/2021)	FY 2021 Recommended Amendments	FY 2021 Recommended Budget
Budget & Finance	3,839,582	25,000	3,864,582
Capital Asset Planning & Economic Resilience	403,716	14,000	417,716
City Attorney	1,622,075	0	1,622,075
City Auditor	863,127	0	863,127
City Clerk	1,431,250	200,000	1,631,250
City Commission	466,423	0	466,423
City Manager	1,416,949	0	1,416,949
Combined Communications Center	5,925,360	0	5,925,360
Communications & Engagement	1,107,729	0	1,107,729
Equity & Inclusion	1,629,556	0	1,629,556
Fire Rescue	20,029,614	0	20,029,614
Housing and Community Development	664,697	0	664,697
Human Resources	2,792,090	0	2,792,090
Parks, Recreation & Cultural Affairs	12,943,980	0	12,943,980
Police	36,444,661	0	36,444,661
Public Works	10,295,619	0	10,295,619
Public Works - Facilities Management	3,104,050	0	3,104,050
Risk Management	201,412	0	201,412
Strategic Initiatives	1,296,788	0	1,296,788
Sustainable Development	4,004,455	(39,000)	3,965,455
Technology & Innovation	3,573,872	0	3,573,872
Transportation & Mobility	3,895,934	0	3,895,934
Non-Departmental	28,747,734	0	28,747,734
Transfer to Fund Balance	0	0	0
TOTAL EXPENDITURES	146,700,672	200,000	146,900,672

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.

The fourth budget amendment for the Special Revenue fund includes recognizing the Hurricane Retrofit grant in the amount of \$70,000 in Miscellaneous Grant Fund (#115), \$433,482 in revenue appropriation for various TMPA Zone agreements and revenue appropriation for various fire programs such as Operation Care, Fire Protection and Community Resource Paramedicine in the amount of \$583 in Special Revenue Fund (#123). This amendment also

reflects a lower than expected use of fund balance of \$37,999 due to closing out expired grants and releasing the funds back to fund balance.

SPECIAL REVENUE FUND			
Revenues	FY 2021 Amended Budget (6/17/2021)	FY 2021 Recommended Amendments	FY 2021 Recommended Budget
Taxes	0	0	0
Licenses and Permits	0	0	0
Intergovernmental	23,957,886	70,000	24,027,886
Charges For Services	2,635,367	433,482	3,068,849
Fines and Forfeitures	40,000	0	40,000
Miscellaneous Revenues	440,256	583	440,839
Transfers	6,653,993	0	6,653,993
Use of Fund Balance	33,773,879	(37,999)	33,735,880
TOTAL REVENUES	67,501,381	466,066	67,967,447

Expenditures covered by this amendment include:

- \$436,034 for the purchase of buses – Regional Transit Fund (#450)
- \$433,482 allocate budget for various TPA Zone agreements – Transportation Concurrency Exception Area Fund #116
- \$70,000 for Grace Marketplace to provide window, door and hardware impact resistance on the main building – Miscellaneous Grant Fund #115
- \$37,999 closing out expired grants and returning funds to fund balance- Miscellaneous Grant Fund #115
- \$583 for various fire programs such as Operation Care (\$242.50), Fire Prevention Programs (\$120.00) and Community Resource Paramedicine (\$220.00) – Special Revenue Fund (#123).

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 fourth budget amendment for the Capital Projects Funds appropriates \$51,287 from contingency of the Wild Spaces Public Places ½ cent Sales Tax Fund (#358).

CAPITAL PROJECTS FUND

Revenues	FY 2021 Amended Budget (6/17/2021)	FY 2021 Recommended Amendments	FY 2021 Recommended Budget
Taxes	8,400,860	0	8,400,860
Transfers	6,741,736	0	6,741,736
Use of Fund Balance	27,302,416	51,287	27,353,703
TOTAL REVENUES	42,445,012	51,287	42,496,299

Additional expenditures covered by this amendment include:

- \$75,000 transfer funds from Wild Spaces Public Places contingency funds to Kiwanis Girl Scout Park project for additional costs ([Agenda #190010](#)) Wild Spaces Public Places Fund (#358)
- \$51,287 allocate budget for Loblolly Woods Nature Park project – Wild Spaces Public Places Fund (#358) ([Agenda #210108](#))

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 fourth budget amendment includes a transfer into the Regional Transit System Fund (#450) of \$436,034 from Transportation Concurrency Exception Area Fund (#116) for the purchase of buses.

PROPRIETARY FUNDS

Revenues	FY 2021 Amended Budget (6/17/2021)	FY 2021 Recommended Amendments	FY 2021 Recommended Budget
Taxes	2,876,343	0	2,876,343
Licenses and Permits	2,183,397	0	2,183,397
Intergovernmental	24,922,766	0	24,922,766
Charges For Services	34,311,043	0	34,311,043
Miscellaneous Revenues	24,541,326	0	24,541,326
Internal Service	22,642,569	0	22,642,569
Transfers	1,636,472	436,034	2,072,506
Use of Fund Balance	36,501,083	0	36,501,083
TOTAL REVENUES	149,614,999	436,034	150,051,033