



210403-B

**FY 2022 PROPOSED BUDGET & FY 2023 PLAN**

**1<sup>ST</sup> PUBLIC HEARING**

**SEPTEMBER 13, 2021**

# Agenda

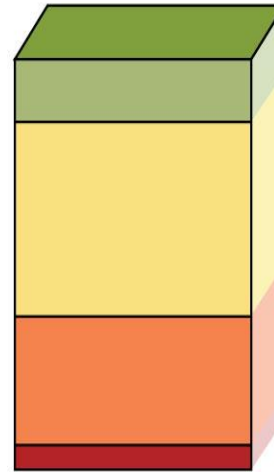
- Policy updates
  - General Fund Reserve Policy
  - Budget Administration Policy
  - Budget Amendment Policy
- FY 2022 Proposed Budget & FY 2023 Plan Presentation
- Reading of Ordinance No. 201022A - Amending Appendix A
- Resolution Adoption
  - Adopt Final Fire Assessment by Resolution
  - Establish Tentative Millage Rate
  - First Reading of the Budget

FY 2022 Proposed Budget & FY 2023 Plan

# **POLICY UPDATES**

# General Fund Balance Policy Update (# 210401)

- The City Commission last reviewed the General Fund Reserve Policy on September 24, 2020.
- Standard best practice recommends an annual review of this policy to ensure the policy reflects up to date financial reserve requirements and guidelines.
- **Emergency Reserve is calculated as 0.015% of the taxable value of all property in the City on January 1st of that fiscal year.**



(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.

# Budget Policies Update

## Budget Administration (# 210402)

- Define the level at which a budget is adopted: fund, department and project
- Update the budget authority of the City Manager to require City Commission approval of appropriation adjustments between departments and/or offices, capital projects, and encumbrances carried forward from the prior year and prohibits expenditures until such action has been taken
- Require that the presentation of the City Manager's proposed budget to the Commission will occur no later than the end of the second week in July, except in the second year of the biennial budget
- Remove other language for procedures no longer in place such as Advisory Board or Committee budget adjustments and references to contingency accounts no longer in place

# Budget Policies Update

## Budget Amendments (# 210405)

- Require City Commission approval for appropriation amendments between departments and/or offices and prohibit expenditures until such action has been taken
- Remove ability for minor reallocation of funds for capital projects and between departments unless otherwise approved by the City Commission

## Next Steps:

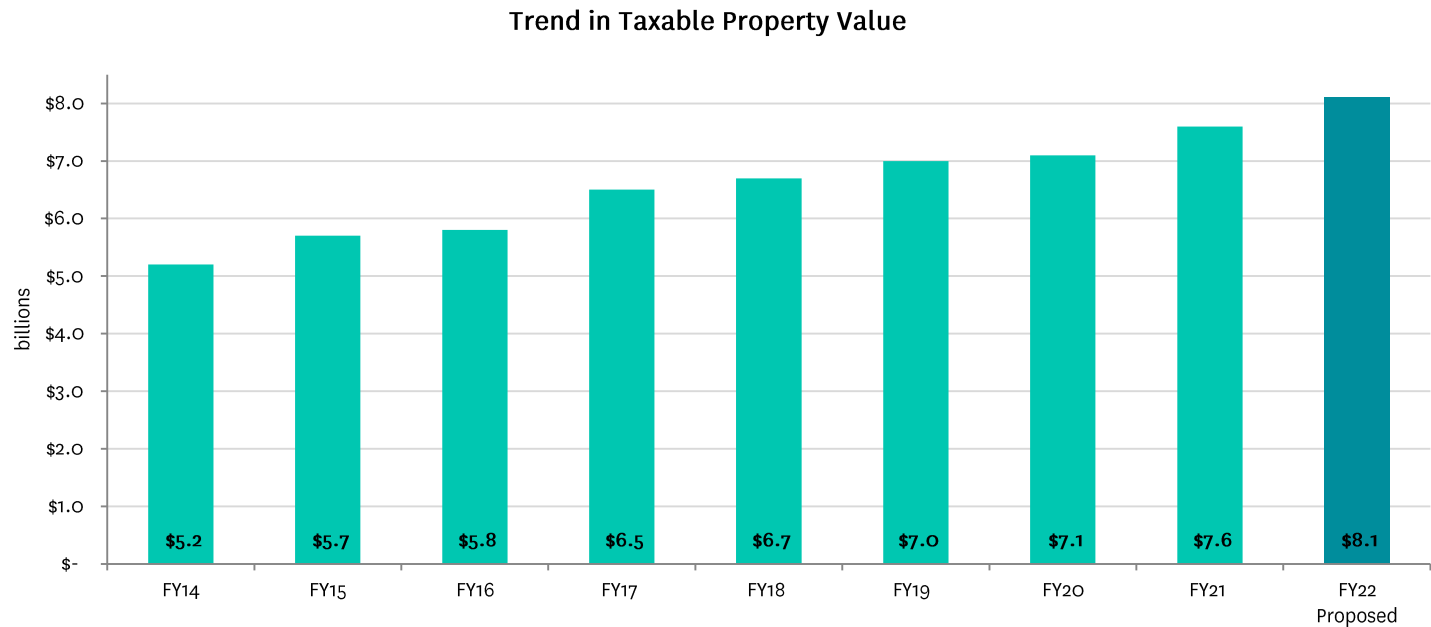
- Approve Budget Administration and Amendment policies
- Review and update the Capital Improvement Planning Policy
- Annual review to ensure the policies reflect up to date budget administration procedures and guidelines

FY 2022 Proposed Budget & FY 2023 Plan

# PROPERTY TAXES AND MILLAGE

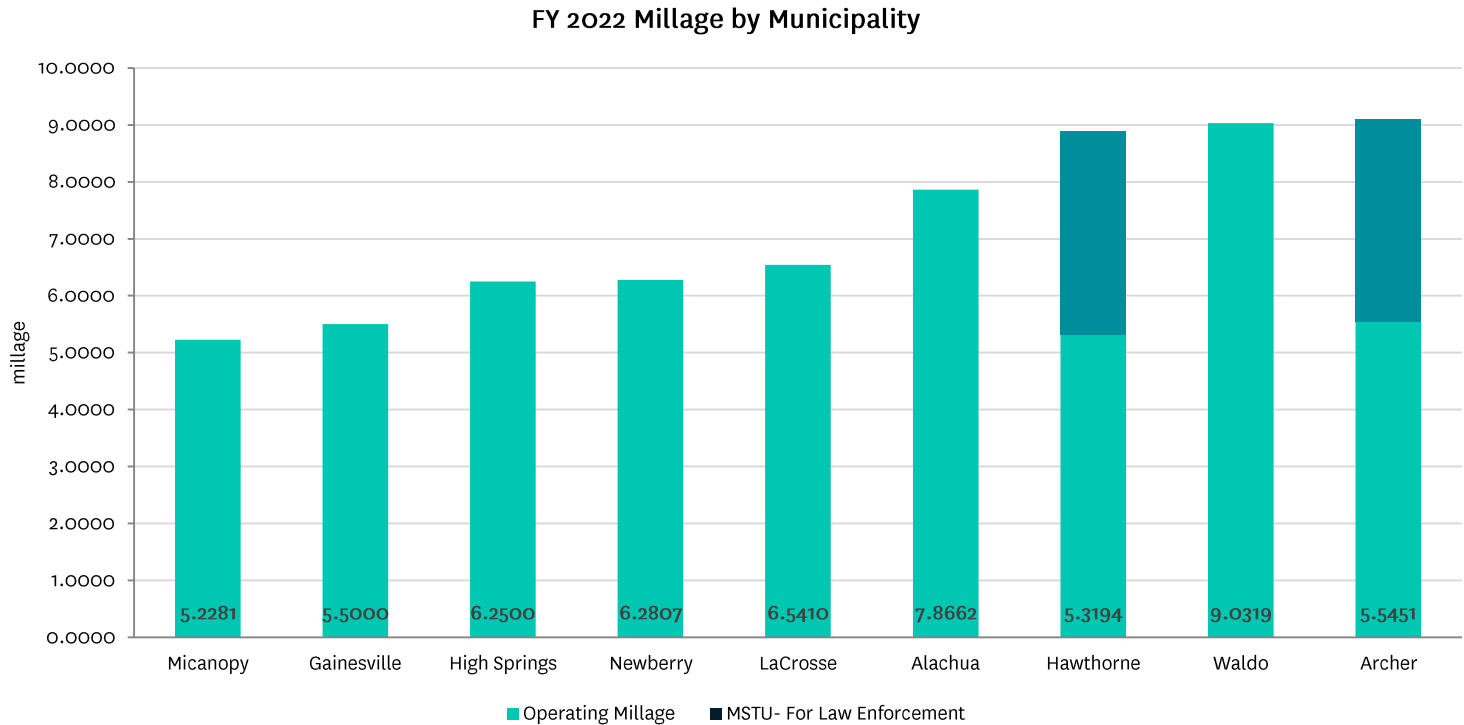
# City Taxable Assessed Value

- Taxable Assessed Values have increased for the 8<sup>th</sup> consecutive year
- July 1<sup>st</sup> Final Taxable Value: \$8,132,378,247 billion or 6.6% increase over 2020 final valuation





# Millage Rates Across Alachua County



# FY 2022 Rolled Back Rate

		Revenue
Taxable property value	8,132,378,247	
Less new construction/annexation	(286,637,476)	
Current adjusted taxable value	7,845,740,771	
Less dedicated increment value	0	
Adjusted taxable value	7,845,740,771	
Prior year ad valorem proceeds	40,395,370	
Less TIF payments	0	
Adjusted prior year ad valorem proceeds	40,395,370	
Divided by adjusted taxable value	7,845,740,771	
<b>= Current rolled back rate</b>	<b>5.1487</b>	<b>40,196,333</b>
Adjusted rolled back rate for maximum millage calculation	6.8103	
Florida per capita personal income change	1.0443	
Majority vote maximum millage rate	7.1120	55,524,041
With 10% increase	1.10	
<b>= Two-thirds vote maximum millage rate</b>	<b>7.8232</b>	<b>61,076,446</b>
<b>FY 2022 Tentative Proposed Millage Rate</b>	<b>5.5000</b>	<b>42,938,957</b>

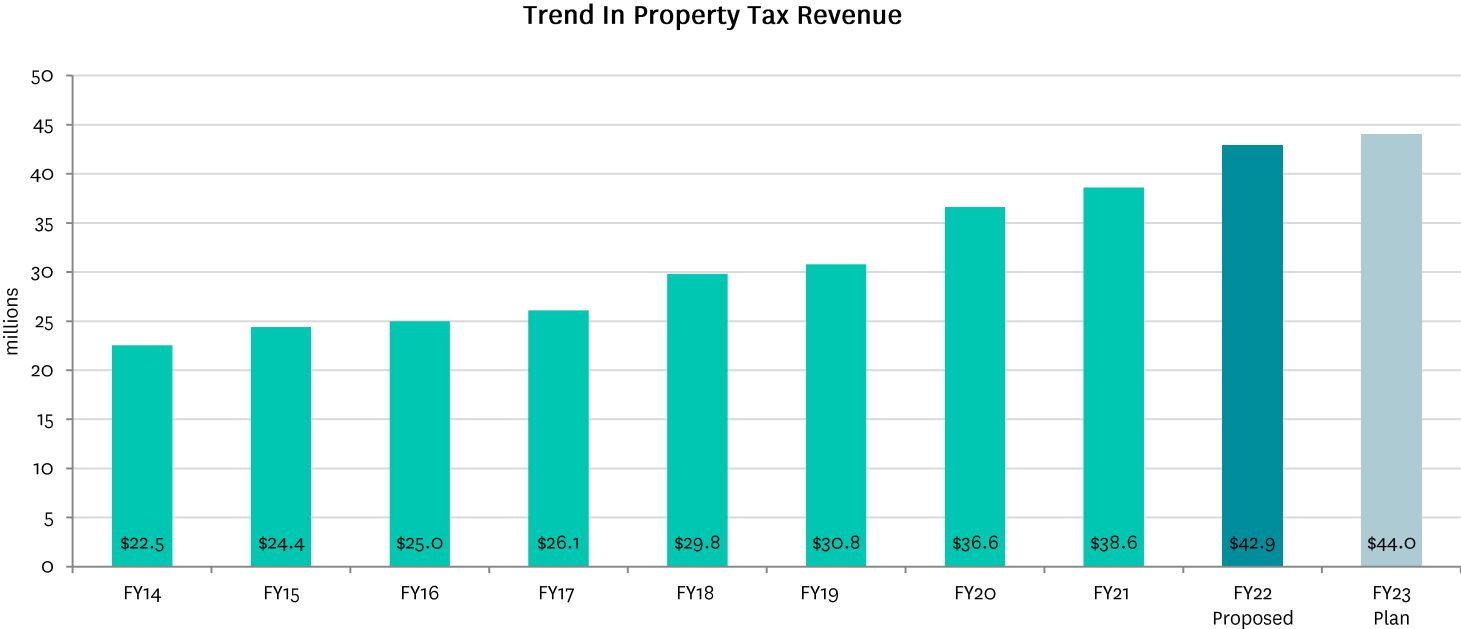
# Proposed FY 2022 Millage Rate

- Florida Statutes Section 200.065, requires that the City Commission adopt a tentative ad valorem millage rate for FY 2022 general operating purposes
- Tentative Millage rate of 5.5000 adopted by the City Commission on July 13, 2021
- Increase of 0.2026 mills over FY 2021

	FY 2021	FY 2022
Proposed Millage	5.2974	5.5000

# Property Tax Revenue

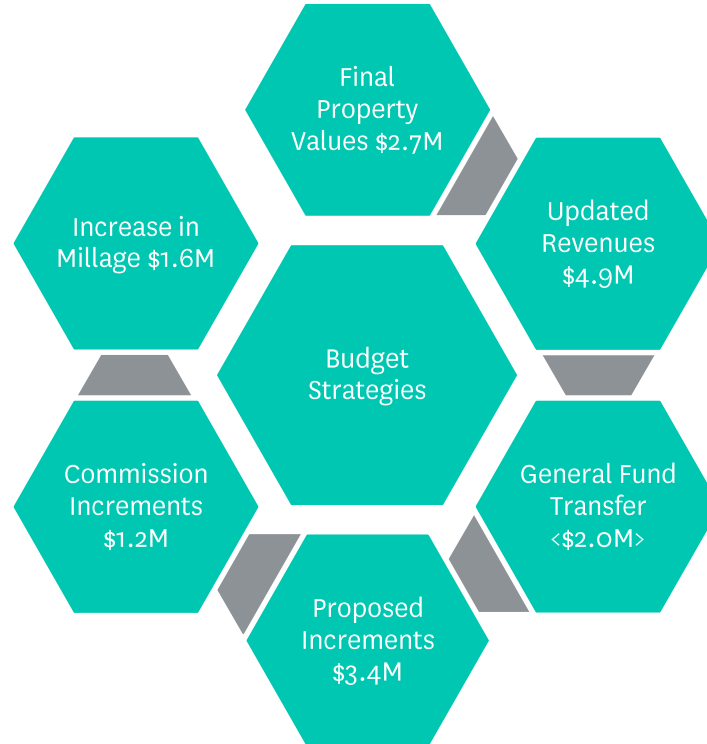
- The FY 2022 Tentative Millage Rate of 5.5000, combined with an increase in property values, will generate an additional \$4.3 million in property tax revenue in FY 2022.



FY 2022 Proposed Budget & FY 2023 Plan

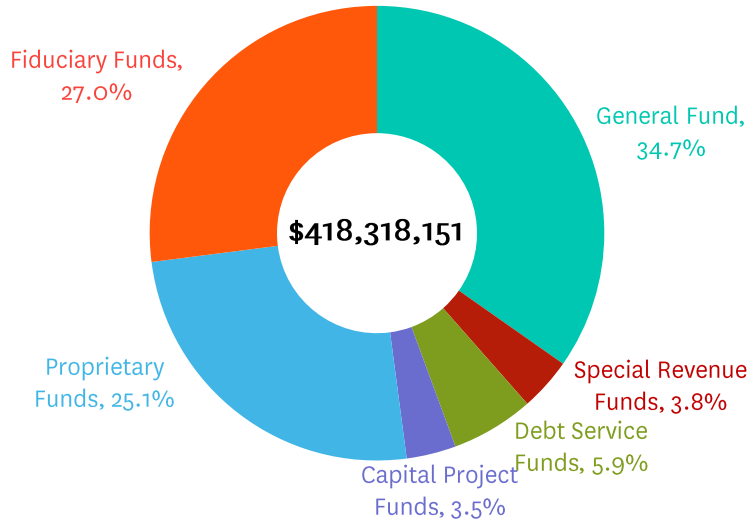
# **BUDGET OVERVIEW**

# Putting the Pieces Together

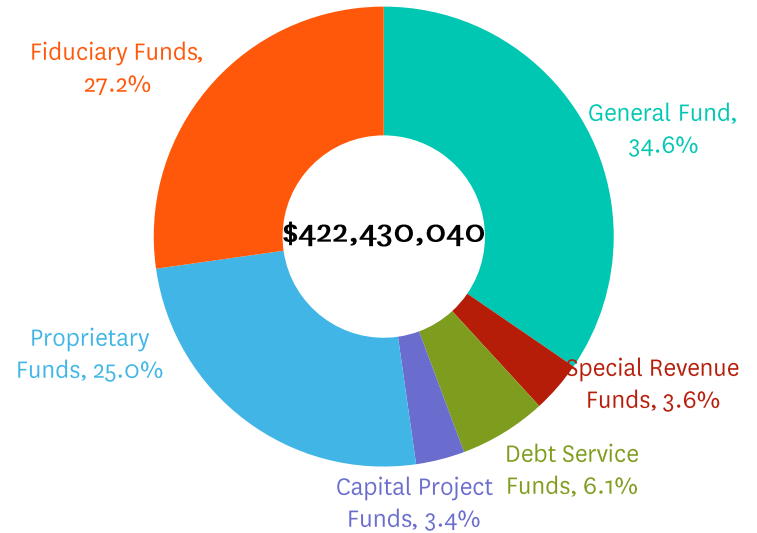


# FY 2022 Proposed Budget & FY 2023 Plan by Fund

FY 2022 Proposed Budget



FY 2023 Plan



# FY 2022 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
- \$63,000 for an accountant dedicated to grants management



# Full-Time Positions by Department



Department	FY 2022 Proposed	FY 2023 Plan
Budget & Finance	43.00	43.00
Capital Asset Planning and Economic Resilience	3.00	3.00
City Attorney	15.00	15.00
City Auditor	7.00	7.00
City Clerk	11.00	11.00
City Commission	7.00	7.00
City Manager	8.00	8.00
Communications and Engagement	12.50	12.50
Equity & Inclusion	11.00	11.00
Gainesville Community Reinvestment Area	11.00	11.00
Gainesville Fire Rescue	203.50	207.00
Gainesville Police Department	404.75	404.75
Housing and Community Development	12.00	12.00
Human Resources	27.00	27.00
Parks, Recreation, and Cultural Affairs	124.75	124.75
Public Works	196.00	196.00
Risk Management	17.50	17.50
Strategic Initiatives	9.00	9.00
Sustainable Development	75.00	75.00
Technology and Innovation	18.00	18.00
Transportation and Mobility	363.50	363.50
<b>Total Permanent Positions</b>	<b>1,579.50</b>	<b>1,583.00</b>

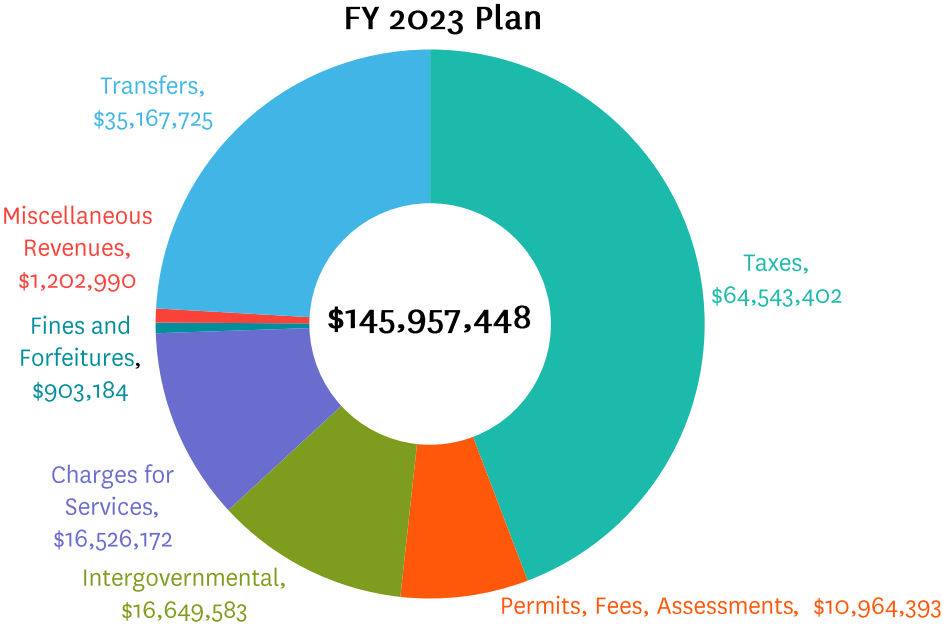
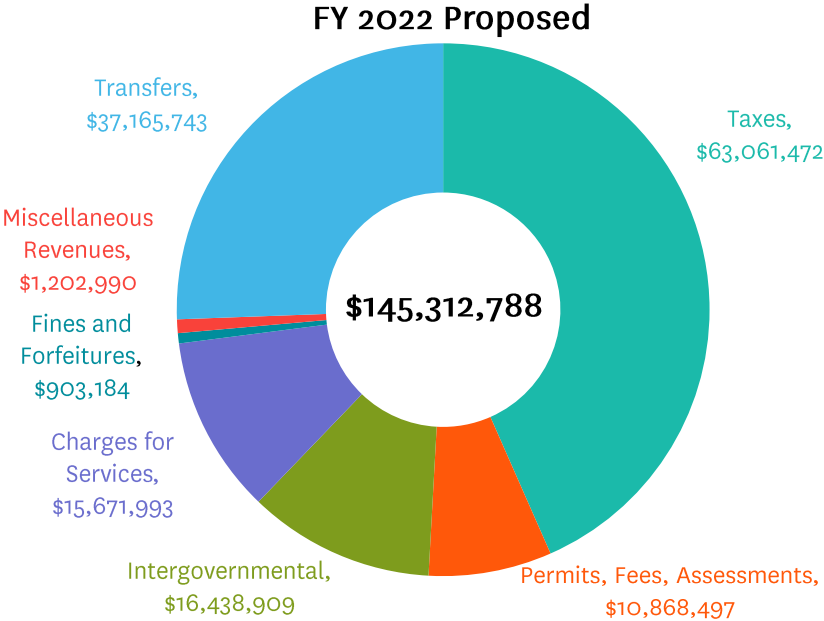
# Position Updates

FY 2022 Proposed	FY 2023 Plan
Accountant II-Grants (1.0)	Program Coordinator (.50)
Account Clerk Senior (1.0)	EMS Responder (2.0)
Recreation Supervisor (1.0)	Resource Technician (1.0)
Program Coordinator (.50)	<b>FY 2023 Total (3.50)</b>
Community Health Director (1.0)	
EMS Responder (1.0)	
Resource Technician (1.0)	
Program Specialist (.50)	
<b>FY 2022 Total (7.0)</b>	

FY 2022 Proposed Budget & FY 2023 Plan

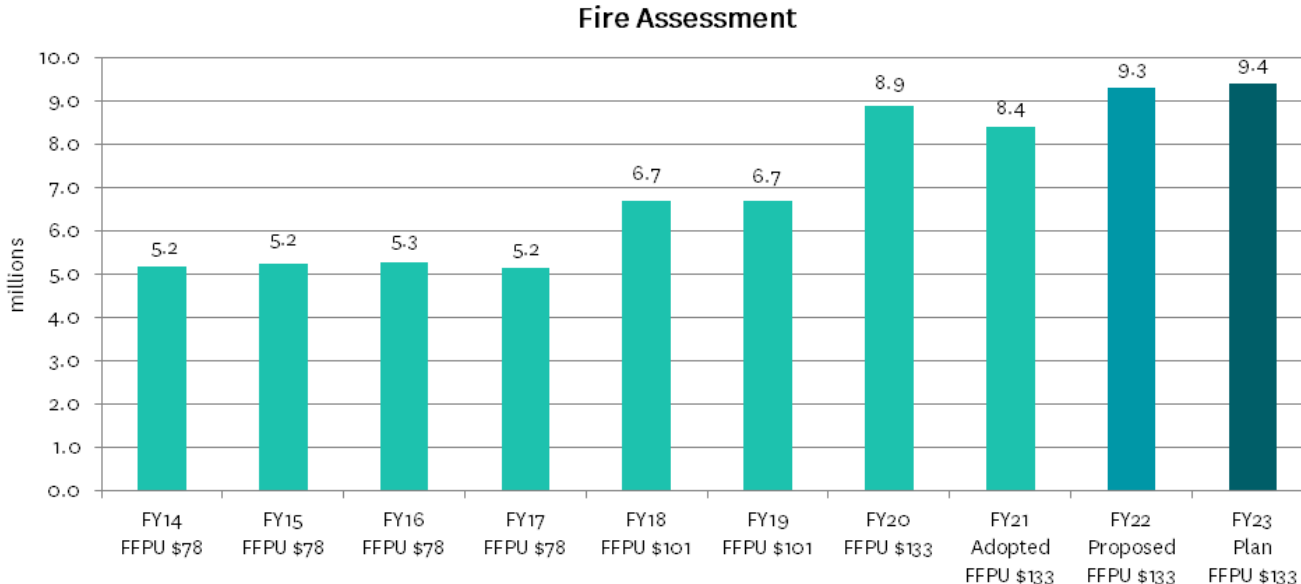
# GENERAL FUND

# General Fund Revenues

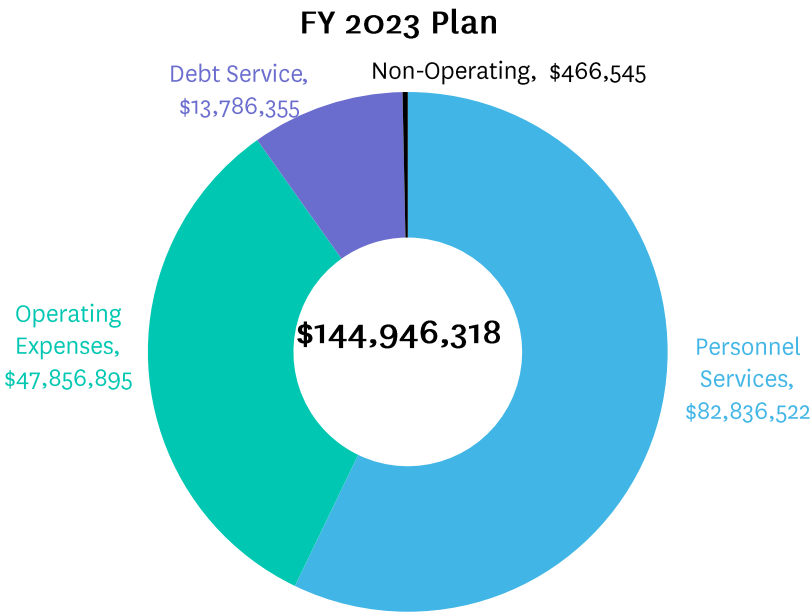
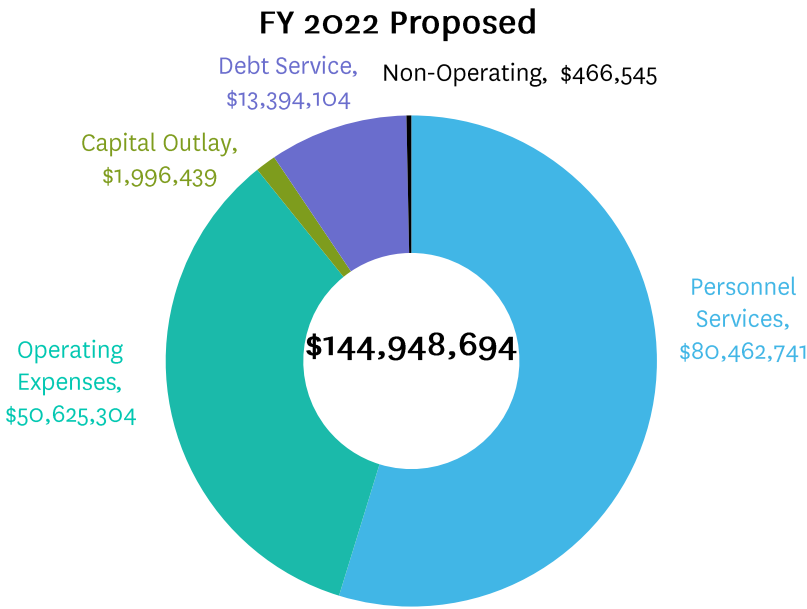


# General Fund Revenues

- **Appendix A – Schedule of Fees:** 5% across the board increase
- **Fire Assessment:** The Fire Assessment Rate is proposed to remain at \$133.00
  - A review of the methodology will be conducted this fiscal year
  - Will be the basis for the Fire Assessment Rate for FY 2023



# General Fund Expenditures by Major Expense



# General Fund Expenditures by Department

Expenditures by Department	FY 2020 Actual	FY 2021 Adopted Budget	FY 2022 Proposed Budget	\$ Change	% Change	FY 2023 Plan
Budget & Finance	\$6,921,634	\$3,706,241	\$3,587,054	(\$119,188)	-3.2%	\$3,656,258
Capital Asset Planning & Economic Resilience	\$0	\$401,782	\$374,960	(\$26,822)	-6.7%	\$384,343
City Attorney	\$1,506,171	\$1,639,099	\$1,588,207	(\$50,892)	-3.1%	\$1,631,855
City Auditor	\$595,480	\$929,673	\$910,212	(\$19,461)	-2.1%	\$925,304
City Clerk	\$1,245,663	\$1,437,410	\$1,409,083	(\$28,327)	-2.0%	\$1,433,550
City Commission	\$429,385	\$470,530	\$488,607	\$18,077	3.8%	\$503,538
City Manager	\$1,403,167	\$1,430,966	\$1,337,550	(\$93,416)	-6.5%	\$1,368,522
Combined Communications Center	\$3,637,663	\$4,046,565	\$4,320,365	\$273,800	6.8%	\$4,449,977
Communications & Engagement	\$842,043	\$1,066,439	\$1,221,660	\$155,222	14.6%	\$1,246,632
Equity & Inclusion	\$902,955	\$1,408,154	\$1,525,822	\$117,667	8.4%	\$1,552,513
Fire Rescue	\$20,168,609	\$20,189,011	\$20,162,544	(\$26,467)	-0.1%	\$21,095,112
Housing and Community	\$1,283,404	\$311,718	\$473,609	\$161,892	51.9%	\$485,002
Human Resources	\$2,239,531	\$2,796,803	\$2,576,126	(\$220,678)	-7.9%	\$2,636,331
Parks, Recreation & Cultural Affairs	\$10,729,755	\$13,151,940	\$13,232,693	\$80,753	0.6%	\$13,768,547
Police	\$38,056,357	\$36,552,548	\$36,086,907	(\$465,641)	-1.3%	\$36,992,587
Public Works / Facilities	\$12,503,249	\$13,130,244	\$15,708,814	\$2,578,570	19.6%	\$13,741,991
Risk Management	\$8,241	\$7,933	\$228,562	\$220,629	2781.1%	\$228,752
Strategic Initiatives	\$1,163,663	\$1,253,888	\$1,526,837	\$272,949	21.8%	\$1,551,604
Sustainable Development	\$1,629,702	\$3,443,197	\$4,296,035	\$852,838	24.8%	\$4,379,545
Technology & Innovation	\$0	\$3,427,837	\$3,424,059	(\$3,778)	-0.1%	\$3,374,717
Transportation & Mobility	\$2,954,712	\$3,551,500	\$4,325,034	\$773,534	21.8%	\$3,621,786
Non-Departmental	\$26,491,429	\$23,447,154	\$26,143,953	\$2,696,799	11.5%	\$25,917,852
Transfer to Fund Balance	\$0	\$20,889	\$0	(\$20,889)	-100.0%	\$0
<b>TOTAL EXPENDITURES</b>	<b>\$134,712,814</b>	<b>\$137,821,522</b>	<b>\$144,948,694</b>	<b>\$7,127,172</b>	<b>5.2%</b>	<b>\$144,946,318</b>

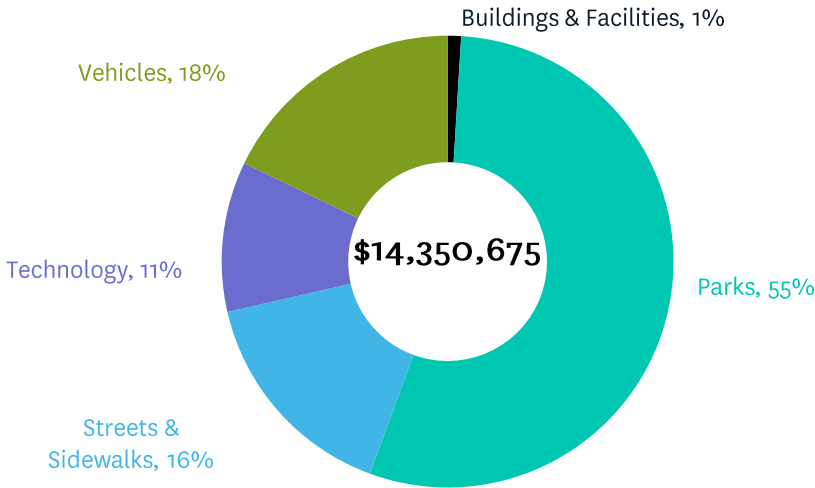
FY 2022 Proposed Budget & FY 2023 Plan

# **CAPITAL IMPROVEMENT PLAN**

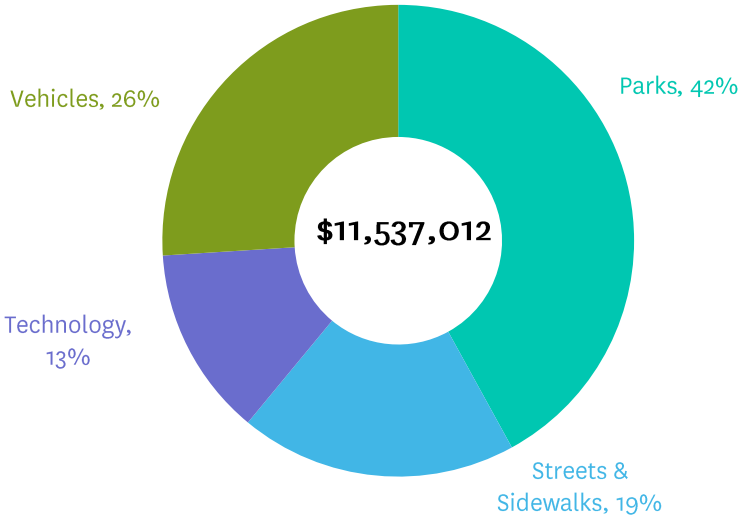


# Capital Improvement Plan

FY 2022 Proposed



FY 2023 Plan



# Ongoing Major Citywide Projects

Pavement Preservation Program	Southeast 4th Street
Sidewalk Construction	Southwest 62nd Boulevard Resurfacing
Clarence R. Kelly Community Center and Park	Unity Park and Flatwoods Conservation Area Trailhead Improvements

# Thank You.

City of  
**Gainesville**

**FY 2022 PROPOSED BUDGET & FY 2023 PLAN**

**1<sup>ST</sup> PUBLIC HEARING**

**SEPTEMBER 13, 2021**