



# City of Gainesville

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## Budget & Finance Department

To: Cynthia W. Curry, Interim City Manager

Via: Fred Murray, Assistant City Manager

From: Cintya Ramos, Finance Director

Date: November 17, 2021

**Re: Sixth 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.

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.

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.

The Fourth Amendment to the FY 2021 General Government Financial and Operating Plan Budget was adopted by the Mayor and City Commission on September 2, 2021 through Resolution No. 210151.

The Fifth Amendment to the FY 2021 General Government Financial and Operating Plan Budget was adopted by the Mayor and City Commission on September 23, 2021 through Resolution No. 210452.

Section 166.241(7), Florida Statutes, requires that the City has 60 days following the end of the fiscal year to amend a budget for that year. Proposed budget amendments represent the budget amendments required by State law for funds, departments, or accounts that exceed their appropriated authority.

Staff recommends the City Commission amend the FY 2021 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 General Fund final revenue budget remains at \$146.9 million.

<b>GENERAL FUND</b>			
	<b>FY2021 Amended Budget (9/23/2021)</b>	<b>FY2021 Recommended Amendments</b>	<b>FY2021 Recommended Budget</b>
<b>Revenues</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	2,496,985	0	2,496,985
General Fund Transfer	38,285,013	0	38,285,013
Use of Fund Balance	8,467,309	0	8,467,309
<b>TOTAL REVENUES</b>	<b>146,900,671</b>	<b>0</b>	<b>146,900,671</b>

Expenditure appropriation adjustments include:

- \$5,925,360 reallocated Combined Communications Center to Non-Departmental in accordance with Workday account structure.
- \$1,514,896 reallocated from Non-Departmental to departments in accordance with Workday account structure:
  - \$1,086,304 to Public Works for the Alachua County Street Light budget
  - \$253,919 to align project and program budget with the correct departments
  - \$174,673 to align advisory boards budgets with the correct oversight departments
- \$56,392.50 transfer from Sustainable Development to City Clerk for Kearns and West public comment service
- \$43,000 transfer to Unemployment Compensation payments in Non-Departmental from Contingency (\$30,000) and Human Resources (\$13,000)
- \$23,298.45 transfer from Parks, Recreation and Cultural Affairs to Sustainable Development to correct Workday entry error
- \$9,051.92 transfer out of Fire Rescue to the Fleet Replacement Fund for the purchase of a new vehicle
- \$7,370 transfer from City Manager to Communications and Engagement for memorial signage at City Hall Plaza
- \$2,908.73 transfer from the Beautification Advisory Board to the Capital Improvement Revenue Refunding Note 2021 Fund for execution expenses

<b>GENERAL FUND</b>			
<b>Expenditures</b>	<b>FY2021 Amended Budget (9/ 23/ 2021)</b>	<b>FY2021 Recommended Amendments</b>	<b>FY2021 Recommended Budget</b>
Budget & Finance	3,864,582	0	3,864,582
Capital Asset Planning & Economic Resilience	417,716	0	417,716
Qty Attorney	1,622,075	0	1,622,075
Qty Auditor	863,127	0	863,127
Qty Clerk	1,431,250	385,274	1,816,524
Qty Commission	466,423	0	466,423
Qty Manager	1,416,949	106,783	1,523,732
Combined Communications Center	5,925,360	(5,925,360)	0
Communications & Engagement	1,107,729	8,093	1,115,822
Equity & Inclusion	1,629,556	8,000	1,637,556
Fire Rescue	20,029,614	(8,552)	20,021,062
Housing and Community Development	664,697	3,015	667,712
Human Resources	2,792,090	(13,000)	2,779,090
Parks, Recreation & Cultural Affairs	12,943,980	50,224	12,994,205
Police	36,444,660	0	36,444,660
Public Works	10,295,619	1,106,104	11,401,723
Public Works - Facilities Management	3,104,049	35,847	3,139,897
Risk Management	201,412	0	201,412
Strategic Initiatives	1,296,788	0	1,296,788
Sustainable Development	3,965,455	601	3,966,056
Technology & Innovation	3,573,872	139,336	3,713,208
Transportation & Mobility	3,895,934	0	3,895,934
Non-Departmental	28,747,734	4,303,634	33,051,368
<b>TOTAL EXPENDITURES</b>	<b>146,700,671</b>	<b>200,000</b>	<b>146,900,671</b>

### 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 sixth budget amendment for the Special Revenue fund includes correction of prior approved transfers in the amount of \$250,000 and the use of fund balance in the amount of \$116,518 for projects within Transportation Concurrency Exception Area Fund.

<b>SPECIAL REVENUE FUND</b>			
	<b>FY 2021</b>		
	<b>Amended</b>	<b>FY 2021</b>	<b>FY 2021</b>
<b>Revenues</b>	<b>Budget</b>	<b>Recommended</b>	<b>Recommended</b>
	<b>(9/ 23/ 2021)</b>	<b>Amendments</b>	<b>Budget</b>
Intergovernmental	24,027,886	0	24,027,886
Charges For Services	3,068,849	0	3,068,849
Fines and Forfeitures	40,000	0	40,000
Miscellaneous Revenues	440,839	0	440,839
Transfers	6,653,993	(250,000)	6,403,993
Use of Fund Balance	33,735,880	112,603	33,848,483
<b>TOTAL REVENUES</b>	<b>67,967,447</b>	<b>(137,397)</b>	<b>67,830,050</b>

This amendment also adjusts expenditure appropriations due to new Workday system implementation:

- \$5,099,708 reallocated from individual Transportation Concurrency Exception Area projects to applicable Zone ledgers in accordance with Workday account structure
- \$1,174,461 transferred from the Gainesville Community Reinvestment Area Fund to the Capital Projects Fund for repayment of the Heartwood loan
- \$250,000 reversal of a transfer from the Transportation Concurrency Exception Area Fund to the Miscellaneous Grants Fund for the SW 27<sup>th</sup> St. Bike Path/Trail as the transfer was not required
- \$116,518 use of fund balance to for the SW 27th Street Reconstruction Project purchase order
- \$35,579 returned to fund balance in the Special Revenue Fund for closed projects
- \$10,000 use of fund balance to GNVCares in the Gainesville Community Reinvestment Area Fund to match actual expenses

## 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 a transfer in from the General Fund and the recognition of revenue for the payment of expenses related to the Capital Improvement Revenue Refunding Note 2021 Fund.

<b>DEBT SERVICE FUND</b>			
	<b>FY 2021 Amended Budget (9/ 23/ 2021)</b>	<b>FY 2021 Recommended Amendments</b>	<b>FY 2021 Recommended Budget</b>
<b>Revenues</b>			
Intergovernmental	1,095,000	0	1,095,000
Miscellaneous Revenues	50,136	11,091	61,227
Transfers	17,204,308	2,909	17,207,217
<b>TOTAL REVENUES</b>	<b>18,349,444</b>	<b>14,000</b>	<b>18,363,444</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 sixth budget amendment for the Capital Projects Funds includes a transfer in the amount of \$1,174,461 from the Special Revenue Fund for the repayment for the Heartwood Loan and due to the closure of old projects, the use of fund balance is reduced.

<b>CAPITAL PROJECTS FUND</b>			
	<b>FY 2021 Amended Budget (9/ 23/ 2021)</b>	<b>FY 2021 Recommended Amendments</b>	<b>FY 2021 Recommended Budget</b>
<b>Revenues</b>			
Taxes	8,400,860	0	8,400,860
Transfers	6,741,736	1,174,461	7,916,197
Use of Fund Balance	27,353,703	(49,170)	27,304,533
<b>TOTAL REVENUES</b>	<b>42,496,299</b>	<b>1,125,291</b>	<b>43,621,590</b>

### 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 sixth budget amendment includes correction of carryforward funds in the Stormwater Fund and reverses the use of fund balance for the Depot Avenue Stormwater Park debt service payment resulting in a budget reduction of \$297,921. In addition, this amendment reflects a transfer in from the General Fund and Use of Fund Balance in the Fleet replacement Fund totaling \$40,535 for the purchase of a new vehicle.

<b>PROPRIETARY FUNDS</b>			
	<b>FY2021 Amended Budget (9/23/2021)</b>	<b>FY2021 Recommended Amendments</b>	<b>FY2021 Recommended Budget</b>
<b>Revenues</b>			
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	2,072,506	(136,249)	1,936,257
Use of Fund Balance	36,501,083	(161,672)	36,339,411
<b>TOTAL REVENUES</b>	<b>150,051,033</b>	<b>(297,921)</b>	<b>149,753,111</b>

**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 amendments are adjustments to the revenue category based on the updated chart of accounts. The overall impact to the amended budget is zero; the line item transactions are shown in Attachment A in the Fiduciary Funds section.

<b>FIDUCIARY FUNDS</b>			
	<b>FY 2021 Amended Budget (9/23/2021)</b>	<b>FY 2021 Recommended Amendments</b>	<b>FY 2021 Recommended Budget</b>
<b>Revenues</b>			
Internal Services	6,860,000	(6,860,000)	0
Miscellaneous Revenues	105,528,500	6,860,000	112,388,500
<b>TOTAL REVENUES</b>	<b>112,388,500</b>	<b>0</b>	<b>112,388,500</b>