



# City of Gainesville

Strategy, Planning and Innovation  
Department

To: Cynthia W. Curry, Interim City Manager

From: Susan R. Boyd, Acting Budget Manager

Date: November 7, 2022

Re: Seventh 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.

The Fifth Amendment to the FY2022 General Government Financial and Operating Plan Budget was adopted by Mayor and City Commission on April 21, 2022 through Resolution No. 210965.

The Sixth Amendment to the FY2022 General Government Financial and Operating Plan Budget was adopted by Mayor and City Commission on September 15, 2022 through Resolution No. 2022-346.

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 amendment to the General Fund includes new revenue appropriation of \$49,211 for the Micromobility & Vision Zero Ride Fees program, transfer of \$566,000 to the GPD Billable Overtime Fund, a transfer of \$197,656 to the Technology Administration and Capital Improvement Funds for the GRU IT-Contract, and use of fund balance in the amount of \$141,755 for Pension Obligation Bond budget reconciliation.

	Recommended Budget as of 9/15/2022	Recommended Amendments	Recommended Budget as of 11/17/2022
<b>General Fund</b>			
Property Taxes	42,938,957	-	42,938,957
Other Taxes	20,122,515	-	20,122,515
Licenses and Permits	10,676,915	-	10,676,915
Intergovernmental Revenue	15,403,553	-	15,403,553
Charges for Services	14,743,527	49,211	14,792,739
Fines and Forfeitures	903,184	-	903,184
Miscellaneous Revenue	2,723,784	-	2,723,784
General Fund Transfer	36,283,000	-	36,283,000
Interfund Transfer Revenue	2,193,312	(753,656)	1,439,656
Use of Fund Balance	5,107,131	141,755	5,248,886
<b>TOTAL REVENUES</b>	<b>151,095,879</b>	<b>(562,690)</b>	<b>150,533,189</b>

Expenditure appropriation adjustments include:

- \$141,755 – Allocate expense budget for Nondepartmental: General Government for Pension Obligation Bond reconciliation
- \$49,211 – Allocate expenses for Micromobility program to GG\_Transportation: Micromobility

Expenditure adjustments between departments with no additional funding appropriation include:

- \$800,000 – Department End of Year Reconciliation – transfer from Strategy, Planning & Innovation to Fire Rescue
- \$762,000 – Department End of Year Reconciliation – transfer from Parks, Recreation & Cultural Affairs to Police
- \$320,000 – Transfer of Budgetary Contingency to Fire Rescue for IAFF increases

- \$300,000 – Department End of Year Reconciliation – transfer from Parks, Recreation & Cultural Affairs to Fire Rescue
- \$102,000 – Department End of Year Reconciliation – transfer from Human Resources to City Manager

	Recommended Budget as of 9/15/2022	Recommended Amendments	Recommended Budget as of 11/17/2022
<b>General Fund</b>			
City Attorney	1,638,208	-	1,638,208
City Auditor	910,212	-	910,212
City Clerk	1,809,084	-	1,809,084
City Commission	488,608	-	488,608
City Manager	1,825,624	102,000	1,927,624
Communications & Engagement	1,108,964	-	1,108,964
Equity & Inclusion	1,764,663	-	1,764,663
Financial Services	3,182,223	-	3,182,223
Fire Rescue	19,983,867	1,420,000	21,403,867
Housing & Community Development	462,500	-	462,500
Human Resources	2,576,125	(102,000)	2,474,125
Parks, Recreation & Cultural Affairs	13,142,004	(1,062,000)	12,080,004
Police	35,877,340	767,000	36,644,340
Public Works & Facilities Management	16,383,963	-	16,383,963
Risk Management	258,562	-	258,562
Strategy, Planning & Innovation	6,026,985	(805,000)	5,221,985
Sustainable Development	4,726,423	-	4,726,423
Transportation	4,399,741	(704,445)	3,695,297
Nondepartmental	34,530,781	(178,245)	34,352,536
<b>TOTAL EXPENDITURES</b>	<b>151,095,879</b>	<b>(562,690)</b>	<b>150,533,189</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 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 allows for more comprehensive reporting.

The amendment to the Special Revenue Fund includes new revenue appropriations of \$17,134 in Police for the GPD-Billable OT program, \$6,250 in Economic Opportunity for the Waldo Road Gateway Analysis program and \$862 in Fire Rescue for the Operation Care program. The GPD-Billable OT program necessitates the transfer of \$556,000 from the General Fund to the GPB Billable Overtime fund. The amendment also requires use of fund balance in the amount of \$8,210 for Pension Obligation Bond budget reconciliation in the Cultural Affairs and Gainesville Community Reinvestment Area funds.

	FY2022 Amended Budget as of 9/15/2022	Recommended Amendments	Recommended Budget as of 11/17/2022
<b>SPECIAL REVENUE FUNDS</b>			
Intergovernmental Revenue	3,991,460	15,852	4,007,312
Charges for Services	2,863,635	21,678	2,885,313
Fines and Forfeitures	40,000	-	40,000
Miscellaneous Revenue	1,891,089	862	1,891,951
Interfund Transfer Revenue	5,738,642	556,000	6,294,642
Use of Fund Balance	60,757,393	446,627	61,204,020
<b>TOTAL REVENUES</b>	<b>75,282,219</b>	<b>1,041,019</b>	<b>76,323,238</b>

Expenditure appropriations include:

- \$556,000 – Transfer from General Fund (Transportation) for GPD Billable Overtime program
- \$299,284 – Allocation of Transportation Mobility Program Area fund balance for:
  - \$288,430 – SW 62<sup>nd</sup> Blvd Resurfacing project
  - \$10,854 – SW 27<sup>th</sup> St Reconstruction project
- \$93,481 – Allocation of Downtown Redevelopment Tax Increment fund balance for Economic Development Finance Programs
- \$48,017 – Allocation of Tree Mitigation fund balance for Tree Mitigation program
- \$42,803 – Allocation to expenses in the Cultural Affairs fund:
  - \$43,647 – Allocation of planned use of fund balance to expenses for Hoggetowne Medieval Faire &
  - \$1,521 – Allocation of expenses for Mobile Stage Rental
  - \$2,365 – Reduction in expenses for Parks, Recreation & Cultural Affairs due to POB reconciliation.
- \$17,134 – Allocation to expenses for GPD Billable Overtime program
- \$14,146 – Allocation of Miscellaneous Special Revenue fund balance for DEA Overtime Reimbursement program
- \$6,250 – Allocation to expenses for Waldo Road Gateway Analysis program in Sustainable Development
- \$5,846 – Allocation to expenses for Gainesville Community Reinvestment Area due to Pension Obligation Bond reconciliation
- \$862 – Allocation to expenses for Operation Care in Fire Rescue

Expenditure adjustments with no additional funding appropriation include:

- \$164,250 – Transfer from Zone D-TMPA program to Reservation of Funds per Settlement Agreement with County Zone D project
- \$94,058 – Transfer budget into the new Waldo Road Gateway Analysis program in Sustainable Development

## **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 amendment to the Capital Project Funds includes utilizing \$183,703 of fund balance and \$197,656 in transfers for multiple projects as outlined below.

	FY2022 Amended Budget as of 9/15/2022	Recommended Amendments	Recommended Budget as of 11/17/2022
<b>CAPITAL PROJECTS FUNDS</b>			
Taxes	10,241,776	-	10,241,776
Charges for Services	153,000	-	153,000
Interfund Transfer Revenue	7,446,555	197,656	7,644,211
Use of Fund Balance	23,880,769	183,703	24,064,472
<b>TOTAL REVENUES</b>	<b>41,722,100</b>	<b>381,359</b>	<b>42,103,459</b>

Expenditure appropriation include:

- \$197,656 – transfer from the General Fund to the Technology Administration and Capital Improvement fund for the annual GRU IT-Contract payment
- \$179,782 – allocation fund balance from the Wild Spaces Public Places (WSPP) 1/2 Cent Sales Tax fund for:
  - \$146,132 – WSPP Clarence Kelly Center
  - \$29,995 – WSPP Loblolly Woods Nature Park
  - \$3,655 – WSPP Albert Ray Massey Westside Park Master Plan
- \$9,233 – allocation of planned use of fund balance to expenses for Roadway Resurfacing Program (RRP) fund for Pension Obligation Bond reconciliation
- \$3,921 – from the Additional 5 Cents Local Options Gas Tax Capital Projects (LOGT) fund to Strategy, Planning & Innovation: Budget for payment to Alachua County for the FY21 Local Option Fuel Tax

### 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 amendment to Enterprise revenues includes use of fund balance in the amount of \$78,104 for Pension Obligation Bond reconciliation for Stormwater Management Utility Surcharge fund, Solid Waste Enterprise Fund, Florida Building Code fund, and Regional Transit System (RTS) Fund.

	FY2022 Amended Budget as of 9/15/2022	Recommended Amendments	Recommended Budget as of 11/17/2022
<b>ENTERPRISE FUNDS</b>			
Taxes	3,600,229	-	3,600,229
Licenses and Permits	3,183,397	-	3,183,397
Intergovernmental Revenue	9,637,878	-	9,637,878
Charges for Services	35,142,092	-	35,142,092
Miscellaneous Revenue	699,120	-	699,120
Interfund Transfer Revenue	2,273,493	-	2,273,493
Use of Fund Balance	4,189,643	(78,104)	4,111,539
<b>TOTAL REVENUES</b>	<b>58,725,853</b>	<b>(78,104)</b>	<b>58,647,748</b>

Expenditure appropriation for Pension Obligation Bond reconciliation include:

- \$15,472 – reduction of expenses in Stormwater Management Utility Surcharge fund
- \$8,922 – reduction of expenses in Florida Building Code Enforcement
- \$10,754 – reduction of expenses in Solid Waste Enterprise Fund
- \$42,957 – reduction of expenses in Regional Transit System (RTS) Fund

The amendment to Internal Service revenues includes allocation of fund balance in the amount of \$162 for Pension Obligation Bond budget reconciliation in the General Insurance fund and the Employee Health and Accident Benefits fund.

	FY2022 Amended Budget as of 9/15/2022	Recommended Amendments	Recommended Budget as of 11/17/2022
<b>INTERNAL SERVICE FUNDS</b>			
Intergovernmental Revenue	11,440,768	-	11,440,768
Charges for Services	4,131,631	-	4,131,631
Miscellaneous Revenue	32,348,658	-	32,348,658
Interfund Transfer Revenue	745,947	-	745,947
Use of Fund Balance	2,105,868	(162)	2,105,705
<b>TOTAL REVENUES</b>	<b>50,772,872</b>	<b>(162)</b>	<b>50,772,710</b>

Expenditure appropriations for Pension Obligation Bond reconciliation include:

- \$10,048 – planned use of fund balance in Fleet Management Services & Replacements
- \$7,646 – reduction of expenses in General Insurance fund
- \$7,484 – allocation of expenses in Employee Health and Accident Benefits fund