



# City of Gainesville

Strategy, Planning and Innovation  
Department

To: Cynthia W. Curry, Interim City Manager

From: Susan Boyd, Acting Budget Manager *Susan Boyd*

Date: November 22, 2022

Re: Second Amendment to the FY 2023 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 2023 was adopted by the Mayor and City Commission on September 22, 2022, through Resolution No. 2022-265.

The First Amendment to the FY 2023 General Government Financial and Operating Plan Budget was adopted by the Mayor and City Commission on October 20, 2022 through Resolution No. 2022-622.

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 2023 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 second amendment in the General Fund includes carried forward revenue appropriations in the amount of \$2,184,763, and a transfer in the amount of \$191,000 to the Fleet Management Services and Replacements fund for vehicle purchases for the Downtown Detail program.

	Amended Budget as of 10/20/2022	Recommended Amendments	Recommended Budget as of 12/01/2022
<b>General Fund</b>			
Property Taxes	47,492,731.93	-	47,492,731.93
Other Taxes	21,176,773.11	-	21,176,773.11
Licenses and Permits	10,716,128.55	-	10,716,128.55
Intergovernmental Revenue	17,147,818.51	-	17,147,818.51
Charges for Services	15,392,221.69	49,211.40	15,441,433.09
Fines and Forfeitures	903,183.73	-	903,183.73
Miscellaneous Revenue	2,725,652.14	-	2,725,652.14
General Fund Transfer	33,483,000.00	-	33,483,000.00
Interfund Transfer Revenue	5,319,176.40	-	5,319,176.40
Use of Fund Balance	2,599,895.29	1,965,952.42	4,565,847.71
<b>Total Sources</b>	<b>156,956,581.35</b>	<b>2,015,163.82</b>	<b>158,971,745.17</b>

Expenditure appropriation adjustments include:

- \$1,144,280 – carry forward of operating budget authorized by the City Manager
  - \$300,000 – Equity & Inclusion – funds for office renovations and expanded Juneteenth and Indigenous Peoples Day celebrations
  - \$220,000 – Juvenile Justice & Community Support Programs – funds for job audits and reclassifications due to reorganization
  - \$212,000 – Human Resources – funds for charter office search and laptop purchases
  - \$203,140 – City Clerk – Clerk Election program funds and office renovations
  - \$192,140 – Financial Services – funds for FY21 audit completion and personnel shortages
  - \$12,000 – SPI: IT Administration – funds for DLT Tape System not purchase in FY22
  - \$5,000 – City Manager – budget for January 2023 MLK Event
- \$1,012,672 – carry forward of operating budget for rolled FY22 purchase orders
- \$191,000 – transfer to Fleet Management Services and Replacements fund for vehicles purchases for Public Works: Refuse Collection – Downtown Detail program (truck, trailer and sweeper)
- \$49,211 – carry forward of operating budget for Transportation: Micromobility program

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Expenditure adjustments between departments with no additional funding appropriation include:

- \$3,141,102 – transfer of personnel and partial operating budgets resulting from City Manager reorganization of Strategy, Planning and Innovation department:
  - \$1,116,104 – transfer of personnel and operating budget to Police: Information Technology
  - \$823,423 – transfer of personnel budgets to Office of Management & Budget
  - \$748,971 – transfer of operating budget to Office of Management & Budget: Budget
  - \$250,553 – transfer of personnel budget to City Manager
  - \$101,907 – transfer of personnel budget to Public Works: Administrative Services
  - \$100,145 – transfer of personnel budget to Sustainable Development

	Amended Budget as of 10/20/2022	Recommended Amendments	Recommended Budget as of 12/01/2022
<b>General Fund</b>			
City Attorney	1,606,059.78	-	1,606,059.78
City Auditor	932,781.30	-	932,781.30
City Clerk	1,552,107.81	224,540.00	1,776,647.81
City Commission	490,582.03	-	490,582.03
City Manager	2,091,943.39	255,552.65	2,347,496.04
Communications & Engagement	1,127,547.37	-	1,127,547.37
Equity & Inclusion	1,633,193.21	300,000.00	1,933,193.21
Financial Services	3,788,551.29	270,920.00	4,059,471.29
Fire Rescue	22,267,857.11	-	22,267,857.11
Housing & Community Development	304,031.66	33,259.00	337,290.66
Human Resources	3,093,821.86	212,000.00	3,305,821.86
Juvenile Justice & Community Support Programs	2,456,727.19	220,000.00	2,676,727.19
Nondepartmental	36,047,495.04	-	36,047,495.04
Office of Management & Budget	-	1,584,394.09	1,584,394.09
Parks, Recreation & Cultural Affairs	13,992,413.09	71,118.75	14,063,531.84
Police	35,708,255.82	1,116,103.87	36,824,359.69
Public Works & Facilities Management	15,457,207.53	290,470.33	15,747,677.86
Risk Management	228,847.47	-	228,847.47
Strategy, Planning & Innovation	5,735,366.23	(2,953,901.90)	2,781,464.33
Sustainable Development	4,328,739.80	341,495.63	4,670,235.43
Transportation	4,113,052.76	49,211.40	4,162,264.16
<b>Total Uses</b>	<b>156,956,581.74</b>	<b>2,015,163.82</b>	<b>158,971,745.56</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

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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 second budget amendment in the Special Revenue Fund includes new revenue appropriations of \$465,039 in the TMPA fund for new program funding, \$44,532 in the Miscellaneous Special Revenue fund for Police: Special Investigations, and carried forward revenue appropriations of \$1,306,667.

	Amended Budget as of 10/20/2022	Recommended Amendments	Recommended Budget as of 12/01/2022
<b>SPECIAL REVENUE FUNDS</b>			
Intergovernmental Revenue	3,891,460	-	3,891,460
Charges for Services	1,177,234	465,039	1,642,274
Fines and Forfeitures	40,000	-	40,000
Miscellaneous Revenue	1,274,735	44,532	1,319,267
Interfund Transfer Revenue	5,489,158	-	5,489,158
Use of Fund Balance	57,894,459	1,306,667	59,201,126
<b>Total Revenues</b>	<b>69,767,047</b>	<b>1,816,238</b>	<b>71,583,285</b>

Expenditure appropriations include:

- \$1,142,838 – carry forward reconciliation of budgets for projects and programs not completed in FY22
- \$465,039 – appropriate expense budget for new TMPA funding:
  - \$317,978 – TMPA Zone D
  - \$108,527 – TMPA UF Context
  - \$38,489 – TMPA Zone C
- \$290,920 – transfer from American Rescue Plan fund to Fleet Management Services and Replacement fund for ambulance purchases for Fire – Community Resource Paramedicine program
- \$275,000 – allocation of fund balance from 1103 - Fund
  - \$200,000 – Depot Park Liner
  - \$75,000 – Depot Park Pump Station
- \$125,000 - allocation of fund balance from Federal Law Enforcement Contraband Forfeiture and Law Enforcement Contraband Forfeiture Fund for Public Safety Enhancements
- \$52,575 – transfer from American Rescue Plan fund to Fleet Management Services and Replacement fund for vehicle purchases for Police – Violence Intervention program
- \$49,500 – allocation of fund balance from Federal Law Enforcement Contraband Forfeiture fund for Police Beat Show-Justice program
- \$39,532 – allocate expense budget for Police: Special Investigations for funds received from the Alachua County Sheriff’s Office due to closing of DTF combined bank account
- \$5,500 – allocate expense budget for Police: Special Investigations for Secret Service reimbursement of equipment, software and training

## SPECIAL REVENUE FUND - GRANTS

The second amendment to Special Revenue fund includes new revenue appropriation of \$441,434. A detail listing of all active awards/grants are included in Attachment "A".

	Amended Budget as of 10/20/2022	Recommended Amendments	Recommended Budget as of 12/01/2022
<b>Grants</b>			
Intergovernmental Revenue	3,338,612.67	187,500.00	3,526,112.67
Miscellaneous Revenue	-	29,216.00	29,216.00
Use of Fund Balance	90,109,968.77	224,718.00	90,334,686.77
Total Revenue	93,448,581.44	441,434.00	93,890,015.44

Expenditure appropriation adjustments include:

- \$224,718 – allocate expense budget to Service Development Capital Expense grant for project scope change amendment authorized by Florida Department of Transportation for the Regional Transit System
- \$187,500 – allocate expense budget for Hogtown Creek Watershed Grant for Public Works
- \$29,216 – allocate expense budget for 2022-2023 Healthcare Coalition – GFR Radiological grant for Fire Rescue

## 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 amendment to the Capital Project Funds includes carried forward revenue appropriations in the amount of \$510,555, as well as use of WSPP fund balance in the amount of \$1,200,000.

	Amended Budget as of 10/20/2022	Recommended Amendments	Recommended Budget as of 12/01/2022
<b>CAPITAL PROJECTS FUNDS</b>			
Taxes	10,525,586	-	10,525,586
Intergovernmental Revenue	500,000	-	500,000
Charges for Services	153,000	-	153,000
Interfund Transfer Revenue	10,457,894	-	10,457,894
Use of Fund Balance	26,964,841	1,181,090	28,145,931
Total Revenues	48,601,320	1,181,090	49,782,410

Expenditure appropriation include:

- \$1,300,000 – allocation of fund balances from Wild Spaces Public Places 1/2 Cent Sales Tax fund for:
  - \$800,000 – WSPP Boulware Springs
  - \$400,000 – WSPP Park and Field Lighting Overhaul
- \$515,555 - carry forward reconciliation of budgets for projects and programs not completed in FY22

## 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 second amendment to Enterprise fund revenues includes carried forward revenue appropriations in the amount of \$26,866, allocation of deferred revenue (auction proceed) of \$79,257 for vehicle purchases, and a reduction of revenue appropriations in the amount of \$65,000 for transfer to Fleet Management and Replacement Services fund for vehicle purchase for the Downtown Detail program.

	Amended Budget as of 10/20/2022	Recommended Amendments	Recommended Budget as of 12/01/2022
<b>ENTERPRISE FUNDS</b>			
Taxes	2,340,045	-	2,340,045
Licenses and Permits	3,783,397	-	3,783,397
Intergovernmental Revenue	9,840,801	-	9,840,801
Charges for Services	36,515,359	-	36,515,359
Miscellaneous Revenue	544,120	79,257	623,377
Interfund Transfer Revenue	1,260,958	-	1,260,958
Use of Fund Balance	3,798,626	(38,135)	3,760,492
<b>Total Revenues</b>	<b>58,083,307</b>	<b>41,123</b>	<b>58,124,429</b>

Expenditure appropriations include:

- \$79,257 – allocate expenses for Regional Transit System vehicle purchases – use of FTA auction proceeds
- \$65,000 – transfer to Fleet Management and Replacement Services fund for vehicle purchase for Public Works: Refuse Collection – Downtown Detail program (truck, trailer and sweeper)
- \$22,366 – carry forward of operating funds in the Stormwater Management fund for rolled FY22 purchase orders
- \$4,500 – carry forward of operating funds in the Solid Waste fund for rolled FY22 purchase orders

The second amendment to Internal Service funds includes carried forward revenue appropriations in the amount of \$2,757,054 and transfers in the amount of \$599,495 for new vehicle purchases.

	Amended Budget as of 10/20/2022	Recommended Amendments	Recommended Budget as of 12/01/2022
<b>INTERNAL SERVICE FUNDS</b>			
Intergovernmental Revenue	12,808,367	2,757,054	15,565,421
Charges for Services	36,105,631	-	36,105,631
Miscellaneous Revenue	3,608,658	-	3,608,658
Interfund Transfer Revenue	-	599,495	599,495
Use of Fund Balance	2,272,441	-	2,272,441
<b>Total Revenues</b>	<b>54,795,097</b>	<b>3,356,549</b>	<b>58,151,646</b>

Expenditure appropriations include:

- \$2,757,054 – carry forward of budget for FY22 Vehicle Replacement purchase orders
- \$343,495 – transfer from American Rescue Plan fund
  - \$290,920 - Community Resource Paramedicine Program for ambulance purchases
  - \$52,575 – Violence Intervention for Police Forensic Crime Lab vehicle
- \$256,000 – transfer from General Fund and Solid Waste fund for Public Works: Refuse Collection – Downtown Detail program vehicle purchases (truck, trailer & sweeper)