



City of Gainesville

Office of Management and Budget

To: Cynthia W. Curry, City Manager

Via: Steven Varvel, Acting Office of Management and Budget Director

From: Susan Boyd, Acting Budget Manager

Date: August 29, 2023

Re: Sixth 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.

The Second Amendment to the FY 2023 General Government Financial and Operating Plan Budget was adopted by the Mayor and City Commission on December 1, 2022 through Resolution No. 2022-750.

The Third Amendment to the FY 2023 General Government Financial and Operating Plan Budget was adopted by the Mayor and City Commission on March 2, 2023 through Resolution No. 2023-140.

The Fourth Amendment to the FY 2023 General Government Financial and Operating Plan Budget was adopted by the Mayor and City Commission on June 1, 2023 through Resolution No. 2023-487.

The Fifth Amendment to the FY 2023 General Government Financial and Operating Plan Budget was adopted by the Mayor and City Commission on July 20, 2023 through Resolution No. 2023-668.

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 sixth amendment in the General Fund includes new revenue appropriations of \$130,749 and allocation of fund balance in the amount of \$1,000,000.

	Amended Budget as of 07/20/2023	Recommended Amendments	Recommended Budget as of 09/07/2023
General Fund			
Property Taxes	47,492,732	-	47,492,732
Other Taxes	21,176,773	-	21,176,773
Licenses and Permits	10,716,129	-	10,716,129
Intergovernmental Revenue	17,147,819	-	17,147,819
Charges for Services	15,441,433	-	15,441,433
Fines and Forfeitures	903,184	-	903,184
Miscellaneous Revenue	2,725,652	130,749	2,856,401
General Fund Transfer	33,483,000	-	33,483,000
Interfund Transfer Revenue	5,388,157	-	5,388,157
Use of Fund Balance	7,095,397	1,000,000	8,095,397
Total Revenue	161,570,275	1,130,749	162,701,024

These new revenue appropriations will fund the following expenditures:

- \$1,000,000 – Allocation of fund balance and transfer to General Capital Projects Fund for the SW 62nd Blvd Arterial Connector project contingency
- \$98,932 – Police - Recognize revenue and allocate expense budget for gun buy back proceeds
- \$31,817 – Transportation – Recognize revenue and allocate expense budget for insurance proceeds received for fiber damage

Additional expenditure appropriation adjustments include:

- \$200,000 – Transportation – Transfer to Transportation Mobility Program Area fund for SW 43rd Street Roadway project.
- \$9,666 – Fire Rescue – Transfer to Miscellaneous Grants Fund for 5% matching funds for Fire Prevention and Safety Grant for Community Risk Reduction for purchase of equipment
- \$7,916 – Parks, Recreation and Cultural Affairs - Transfer to Fleet Management Services and Replacements Fund for purchase of mower for Nature Operations
- \$4,712 – Fire Rescue – Transfer to Miscellaneous Grant Fund for 10% matching funds for Federal Emergency Management Agency Assistance to Firefighters grant for purchase of bunker gear

Expenditure adjustments between departments with no additional funding appropriation include:

- \$252,621 – Reconciliation of reorganization for Juvenile Justice and Community Support Programs Department transfer from Police
- \$15,703 – Reconciliation of reorganization for Strategy, Planning and Innovation Department reorganization to the new Office of Management and Budget

	Amended Budget as of 07/20/2023	Recommended Amendments	Recommended Budget as of 09/07/2023
General Fund			
City Attorney	1,606,060	-	1,606,060
City Auditor	971,583	-	971,583
City Clerk	1,776,648	-	1,776,648
City Commission	490,582	-	490,582
City Manager	2,347,496	-	2,347,496
Communications & Marketing	1,127,547	-	1,127,547
Equity & Inclusion	1,693,193	-	1,693,193
Financial Services	4,152,653	-	4,152,653
Fire Rescue	22,392,385	(14,378)	22,378,006
Housing & Community Development	337,291	-	337,291
Human Resources	3,305,822	-	3,305,822
Juvenile Justice & Community Support Programs	2,676,727	(252,621)	2,424,106
Non-Departmental	37,402,317	1,222,294	38,624,611
Office of Management & Budget	2,184,915	(13,757)	2,171,158
Parks, Recreation & Cultural Affairs	14,060,383	(7,916)	14,052,467
Police	36,857,985	351,553	37,209,538
Public Works & Facilities Management	16,308,640	(1,946)	16,306,693
Risk Management	228,847	-	228,847
Strategy, Planning & Innovation	2,053,962	15,703	2,069,665
Sustainable Development	4,670,235	-	4,670,235
Transportation	4,925,003	(168,183)	4,756,820
Total Expense	161,570,275	1,130,749	162,701,024

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 sixth budget amendment in the Special Revenue Fund includes new revenue appropriations of \$464,578 in the Transportation Mobility Area Program Fund for new Transportation projects, \$60,000 in the Miscellaneous Special Revenue Fund for various donations, \$200,000 in Interfund Transfer Revenue, and the use of fund balance in the Miscellaneous Special Revenue Fund in the amount of \$75,000 for FY22 project carry forward and \$600,000 in the Tree Mitigation Fund for the Urban Forestry Program.

	Amended Budget as of 07/20/2023	Recommended Amendments	Recommended Budget as of 09/07/2023
SPECIAL REVENUE FUNDS			
Intergovernmental Revenue	3,897,710	-	3,897,710
Charges for Services	2,287,255	464,578	2,751,833
Fines and Forfeitures	40,000	-	40,000
Miscellaneous Revenue	1,333,513	60,000	1,393,513
Interfund Transfer Revenue	5,599,533	200,000	5,799,533
Use of Fund Balance	61,988,624	652,807	62,641,432
Total Revenues	75,146,636	1,377,385	76,524,021

Expenditure appropriations include:

- \$1,064,578 – Transportation – Transportation and Mobility Program Area Fund
 - \$464,578 – Recognize revenue for new program funding
 - \$400,000 – Allocation of existing program funding for projects
 - \$260,000 – Reallocation of project funding for SW 43rd Street Roadway Construction project
 - \$200,000 – Transfer of funding from Transportation for SW 43rd St Roadway Construction project
- \$600,000 – Public Works – Allocation of fund balance in the Tree Mitigation Fund for Urban Forestry Program for SE 1st Street Replanting project
- \$75,000 – Transportation – Allocation of fund balance in the Special Revenue Fund for FY22 carryforward of Pedestrian Safety Countermeasures program budget
- \$52,000 – Facilities Maintenance - Recognize revenue and allocate expenses for the One-Stop Homeless Assistance Center common area maintenance expenses
- \$6,701 – Police – Recognize revenue and allocate expense budget for Drug Task force Recovered Costs for expense reimbursement
- \$650 – Police – Recognize revenue and allocate expense budget for donation to Junior Academy
- \$649 – Fire Rescue - Recognize revenue and allocate expense budget for donations to Operation Care

SPECIAL REVENUE FUND - GRANTS

The sixth amendment to Special Revenue fund includes new revenue appropriations of \$2,627,686 and matching fund appropriations of \$272,886. A detail listing of all active awards/grants are included in Attachment “A”.

	Amended Budget as of 07/20/2023	Recommended Amendments	Recommended Budget as of 09/07/2023
Grants			
Intergovernmental Revenue	17,945,681	2,627,686	20,573,366
Miscellaneous Revenue	29,216	-	29,216
Interfund Transfer Revenue	2,982,035	272,886	3,254,921
Use of Fund Balance	62,828,257	-	62,828,257
Total Revenue	83,785,189	2,900,572	86,685,760

Expenditure appropriation adjustments include:

- \$1,669,046 – Housing and Community Development for State Housing Initiatives Program (SHIP) FY2023-2024 operating grant
- \$479,516 – Public Works – Resilient Florida Grant – Glen Springs Creek Restoration Project - Grant funding equals \$239,758 from Department of Environmental Protection and \$239,758 in matching funds to be provided from the Public Works operating budget in the Stormwater Management Utility Surcharge Fund
- \$231,855 – Transportation – Amendment to G2585 Florida Department of Transportation Commuter Assistance Program/Ride Share Grant for additional funding
- \$200,000 – Public Works – Amendment to SW 62nd Arterial Connector project for additional funding
- \$193,320 – Fire Rescue for Federal Emergency Management Agency Federal Fire Prevention and Safety Grant for Community Risk Reduction equipment – Grant funding equals \$183,654 from FEMA and \$9,666 in matching funds to be provided from the Fire Rescue operating budget in the General Fund
- \$75,000 – Public Works for Federal Emergency Management Agency Hazard Mitigation Grant for Florida Park Subdivision Flood Control - Grant funding equals \$56,250 from FEMA and \$18,750 in matching funds to be provided from the Public Works operating budget in the Stormwater Management Utility Surcharge Fund
- \$51,835 – Fire Rescue for Federal Emergency Management Agency 2022 Assistance to Firefighters Grant for purchase of personal protective equipment bunker gear - Grant funding equals \$47,122 from FEMA and \$4,712 in matching funds to be provided from the General Fund Fire Rescue operating funds

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 amendment to the Capital Project Funds includes transfer of revenue into the General Capital Projects Fund in the amount of \$1,000,000 from the General Fund and \$3,500 from the Facilities Maintenance Recurring Fund.

	Amended Budget as of 07/20/2023	Recommended Amendments	Recommended Budget as of 09/07/2023
CAPITAL PROJECTS FUNDS			
Taxes	14,072,893	-	14,072,893
Intergovernmental Revenue	500,000	-	500,000
Charges for Services	153,000	-	153,000
Interfund Transfer Revenue	13,208,334	1,003,500	14,211,834
Use of Fund Balance	31,785,374	-	31,785,374
Total Revenues	59,719,600	1,003,500	60,723,100

Expenditure appropriation include:

- \$1,000,000 – Public Works – Transfer of fund balance from the General Fund for the SW 62nd Blvd Arterial Connector project contingency funds in the General Capital Projects Fund
- \$3,500 – Public Works – transfer from Facilities Maintenance Recurring Fund to FY2019 Proposed Bond Fund for Grace Marketplace Laundry Building Renovation as additional funds are needed to complete the project

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 amendment to Enterprise fund revenues includes the appropriation of fund balance totaling \$509,944 in the Solid Waste Fund, \$200,000 in the Stormwater Management Utility Surcharge Fund and new revenue appropriation of \$113,661 in the Regional Transit System (RTS) Fund.

	Amended Budget as of 07/20/2023	Recommended Amendments	Recommended Budget as of 09/07/2023
ENTERPRISE FUNDS			
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	623,377	113,661	737,038
Interfund Transfer Revenue	1,260,958	-	1,260,958
Use of Fund Balance	3,599,294	709,944	4,309,238
Total Revenues	57,963,231	823,605	58,786,837

Expenditure appropriations include:

- \$1,000,000 – Public Works – allocation of fund balance in the Solid Waste Fund for operating expenses
- \$490,056 – Public Works – return to fund balance in the Solid Waste Fund for the Resource Recovery Center (Zero Waste Initiative) project which is not proceeding forward
- \$239,758 – Public Works – transfer to Miscellaneous Grants Fund from the Stormwater Management Utility Surcharge Fund for matching funds for the Resilient Florida Grant – Glen Springs Creek Restoration Project grant
- \$200,000 – Public Works – allocation of fund balance in Stormwater Management Utility Surcharge fund for Brittany Estates Package Sewer Plant project
- \$113,661 – Regional Transit System –appropriate expenses for the FTA Grant Vehicle Proceeds program
- \$32,817 – Public Works – transfer to Fleet Management Services and Replacements Fund from Stormwater Management Utility Surcharge Fund for the purchase of a sandbagger for Watercourse Maintenance

- \$18,750 – Public Works – transfer to Miscellaneous Grants Fund from the Stormwater Management Utility Surcharge Fund for matching funds for the Federal Emergency Management Agency Hazard Mitigation Grant for the Florida Park Subdivision Flood Control grant

The sixth amendment to Internal Service funds includes transfers in the amount of \$32,817 from the Stormwater Management Utility Surcharge Fund and \$7,916 from the General Fund.

	Amended Budget as of 07/20/2023	Recommended Amendments	Recommended Budget as of 09/07/2023
INTERNAL SERVICE FUNDS			
Intergovernmental Revenue	15,565,421	-	15,565,421
Charges for Services	36,105,631	-	36,105,631
Miscellaneous Revenue	3,608,658	-	3,608,658
Interfund Transfer Revenue	373,867	37,733	411,600
Use of Fund Balance	2,358,565	-	2,358,565
Total Revenues	58,012,141	37,733	58,049,874

Expenditure appropriations include:

- \$32,817 – Transfer from Stormwater Management Utility Surcharge Fund to the Fleet Management Services and Replacements Fund for a sandbagger purchase by the Public Works Department
- \$7,916 – Transfer from the General Fund to the Fleet Management Services and Replacements fund for a mower purchase by the Parks, Recreation & Cultural Affairs Department