

City of
Gainesville

Fiscal Year 2025

Budget Development Workshop

PRESENTED BY: CYNTHIA W. CURRY, CITY MANAGER

Cintya G. Ramos, Executive Chief of Staff

Steven Varvel, Office of Management & Budget Director

MAY 7, 2024

Timeline

February

March

April

May

June

July

August

September

February

- OMB prepares preliminary revenue and expenditure estimates and drafts department budget worksheets

March

- FY25 Budget Process Kick Off
- Departments Prepare Budget Submissions
- Fiscal Retreat with the City Commission
- Departments review submissions with OMB

April

- Departments discuss budget submissions with OMB

May 7

- City Commission Budget Workshop
- Charter Offices
 - Administrative Services
- Departments: Communications & Marketing, Financial Services, Human Resources, Management & Budget, Risk, and Technology

May 28

- City Commission Budget Workshop
- Police
 - Fire Rescue
 - Parks, Recreation and Cultural Affairs
 - Public Works

- City Commission Meeting
- First Public Hearing for the Fire Assessment

June 18

- City Commission Budget Workshop
- Housing & Community Development
 - Gainesville Community Reinvestment Area
 - Sustainable Development
 - Transportation
 - Non-Departmental
 - Capital Projects

July 1

- Property Appraiser releases Tax Year 2024 Taxable Values

July 18

- City Commission Meeting
- Set Maximum Millage Rate

August 6

- City Commission Meeting (optional)
- Operating and Capital Budget Update

September 12

- First public hearing for FY24 Budget. City Commission:
- Sets Final Fire Assessment
 - Sets Tentative Appendix A
 - Sets Tentative Millage Rate
 - Sets Tentative Financial Operating Plan for City

September 26

- Second public hearing for FY24 Budget. City Commission:
- Sets Final Appendix A
 - Sets Final Millage Rate
 - Sets Final Financial Operating Plan for City

General Fund FY25 Revenue Estimates

Presented at the March 26th Fiscal Retreat:

Revenues	FY23	FY24	FY25	\$ Change	% Change	TARGET	
	Actual	Adopted	Estimate	vs. FY24	vs. FY24	FY25 100% GSC Reduction	FY25 50% GSC Reduction
Property Taxes	47,389,007	62,878,409	67,908,682	5,030,273	8.0%	67,908,682	67,908,682
Other Taxes	21,172,736	22,140,428	22,599,521	459,093	2.1%	22,599,521	22,599,521
Fire Assessment	9,056,432	12,297,476	12,297,476	0	0.0%	12,297,476	12,297,476
Miscellaneous Permits	598,962	111,661	111,661	0	0.0%	111,661	111,661
Intergovernmental	24,622,714	20,956,078	21,375,506	419,428	2.0%	21,375,506	21,375,506
Charges for Services	15,940,561	17,492,570	16,170,389	(1,322,181)	(7.6%)	16,170,389	16,170,389
Fines & Forfeitures	911,818	684,585	694,854	10,269	1.5%	694,854	694,854
Miscellaneous Revenue	4,392,584	2,670,305	3,361,745	691,440	25.9%	3,361,745	3,361,745
Transfers In From Other Funds	2,172,620	1,882,747	885,198	(997,549)	(53.0%)	885,198	885,198
Government Services Contribution	34,283,000	15,305,224	16,247,574	942,350	6.2%	0	7,652,612
Fund Balance	0	0	0	0	N/A	0	0
Total General Fund Revenue	160,540,434	156,419,483	161,652,606	5,233,123	1.3%	145,405,032	153,057,644

General Fund FY25 Expenditure Estimates

General Fund Expenditures by Department	FY23	FY24	FY25	\$ Change vs. FY24 Budget	% Change vs. FY24 Budget	TARGET	
	Actual	Adopted	Estimate			FY25 100% GSC Reduction	FY25 50% GSC Reduction
City Attorney	1,501,709	1,633,410	1,675,759	42,349	2.6%	1,535,847	1,641,052
City Auditor	816,362	909,639	932,693	23,054	2.5%	854,821	913,376
City Clerk	1,654,515	1,293,628	1,119,181	(174,447)	(13.5%)	1,025,739	1,096,002
City Commission	510,668	475,360	579,098	103,738	21.8%	579,098	579,098
City Manager	1,639,805	1,664,859	1,703,692	38,833	2.3%	1,561,448	1,668,406
Communications & Marketing	896,412	1,012,582	1,034,873	22,291	2.2%	948,470	1,013,439
Equity & Inclusion	1,187,119	1,545,651	1,579,636	33,985	2.2%	1,447,750	1,546,920
Financial Services	3,639,314	3,921,907	4,020,093	98,186	2.5%	3,684,449	3,936,832
Fire Rescue	24,102,335	27,956,134	28,660,289	704,155	2.5%	26,267,399	28,066,699
Housing & Community Development	376,606	474,153	486,865	12,712	2.7%	446,216	476,781
Human Resources	2,270,668	2,351,593	2,411,623	60,030	2.6%	2,210,273	2,361,675
Management & Budget	1,489,221	1,289,370	1,258,692	(30,678)	(2.4%)	1,153,602	1,232,623
Non-Departmental	38,712,286	31,692,011	29,891,883	(1,800,128)	(5.7%)	26,292,053	26,292,053
Parks, Recreation and Cultural Affairs	12,217,023	11,811,736	12,006,033	194,297	1.6%	11,003,631	11,757,373
Police	37,659,898	41,301,910	42,369,876	1,067,966	2.6%	38,832,353	41,492,345
Public Works	14,687,736	17,120,730	16,327,055	(793,675)	(4.6%)	14,963,885	15,988,901
Risk Management	229,462	162,827	166,898	4,071	2.5%	152,963	163,441
Sustainable Development	3,952,272	3,445,996	3,490,887	44,891	1.3%	3,199,428	3,418,586
Technology	1,573,575	5,009,486	8,096,180	3,086,694	61.6%	7,989,285	8,069,663
Transportation	3,747,092	1,346,501	1,370,770	24,269	1.8%	1,256,322	1,342,379
Total	152,864,078	156,419,483	159,182,076	2,762,593	1.8%	145,405,032	153,057,644

General Fund FY25 Expenditure Estimates

Assumptions:

- Personnel expenses: based on current bargaining agreements which will expire during FY25
 - Executive Session scheduled with City Commission on April 11, 2024
- Maintains staffing level at 1,497.75 for all funds
 - Staff searching and applying for grants that do not require a local match, can offset personnel expenses and do not have a future budgetary impact
- Salary increases for all community builders: 2.5% or as detailed in executed bargaining agreements
 - Consistent with historical trends
- Health Insurance costs: no increase, same rates as FY 2024
- Temporary staffing, Overtime, and other Fringe benefits: increase of 2.5%
- Workday maintenance and licensing costs: negotiations underway
 - Increase of at least \$166k annually for next five years
- GRU IT Service Level Agreement at full cost: \$5,937,502 (increase of \$2,980,805 over FY24)
 - Staff is currently conducting a study to determine General Government IT needs

Department Presentations

Office of the City Attorney

Core Services

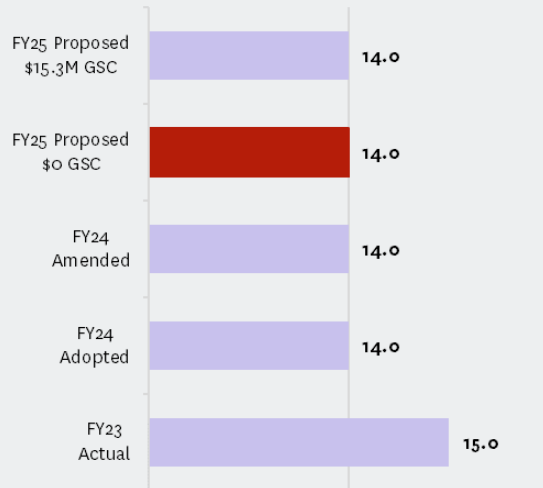
- In-House Legal Counsel and Advice
- State and Federal Statutory Expertise and Law Interpretation
- Legal Representation for the City
- Protect and Preserve Legal Rights and Assets of the City

Strategic Connection



“Best in Class” Neighbor Services

Position Levels



Budget Trends

				Target: \$1,535,847			
Expenditures by Category -	FY23	FY24	FY24	FY25 Proposed	% Change vs.	FY25 Proposed	% Change vs.
General Fund	Actual	Adopted	Amended	\$o GSC	FY24 Budget	\$15.3M GSC	FY24 Budget
Salaries & Wages	1,186,326	1,252,506	1,252,506	1,296,675	3.5%	1,296,675	3.5%
Fringe Benefits	247,921	275,904	275,904	274,894	(0.4%)	274,894	(0.4%)
Operating	67,462	105,000	105,000	105,000	0.0%	105,000	0.0%
Total General Fund	1,501,709	1,633,410	1,633,410	1,676,569	2.6%	1,676,569	2.6%
Expenditures by Category -	FY23	FY24	FY24	FY25 Proposed	% Change vs.	FY25 Proposed	% Change vs.
Other Funds	Actual	Adopted	Amended	\$o GSC	FY24 Budget	\$15.3M GSC	FY24 Budget
Salaries & Wages	236,282	373,777	373,777	349,574	(6.5%)	349,574	(6.5%)
Fringe Benefits	54,394	78,138	78,138	76,795	(1.7%)	76,795	(1.7%)
Operating	0	76,500	76,500	0	(100.0%)	0	(100.0%)
Total Other Funds	290,676	528,415	528,415	426,369	(19.3%)	426,369	(19.3%)
Total All Funds	1,792,385	2,161,825	2,161,825	2,102,939	(2.7%)	2,102,939	(2.7%)
Total FTE	15.00	14.0	14.0	14.0	0.0%	0.0	(100.0%)

Program and Service Impacts

- Eliminate a General Fund Transfer to the Miscellaneous Special Revenue Fund that was set-aside as a contingency for complex litigation
- No other budget adjustments made to meet the target budget of \$1,535,847

Office of the City Auditor

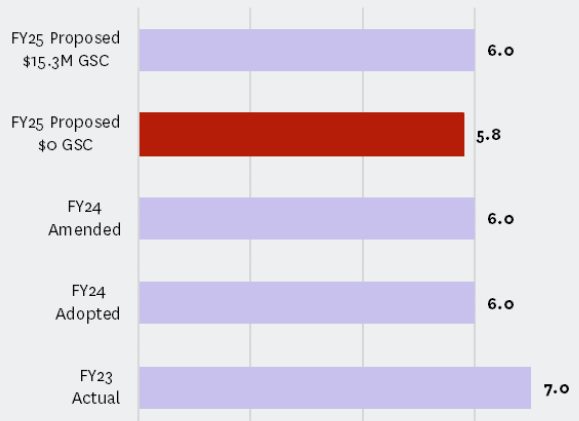
Core Services

- Develop and Maintain a Risk-Based Audit Plan
- Support Strengthening of Risk Management Processes
- Provide Independent Audit Assurance and Advisory Services
- Conduct Quality Fraud Investigations

Strategic Connection



Position Levels



Budget Trends

Expenditures by Category - General Fund	FY23 Actual	FY24 Adopted	FY24 Amended	Target: \$854,821		FY25 Proposed \$15.3M GSC	% Change vs. FY24 Budget
				FY25 Proposed \$0 GSC	% Change vs. FY24 Budget		
Salaries & Wages	558,933	689,062	689,062	659,091	(4.3%)	688,392	(0.1%)
Fringe Benefits	113,828	145,685	145,685	150,469	3.3%	154,987	6.4%
Operating	143,601	74,892	84,517	45,261	(39.6%)	74,892	0.0%
Total General Fund	816,362	909,639	919,264	854,821	(6.0%)	918,271	0.9%
Total All Funds	816,362	909,639	919,264	854,821	(6.0%)	918,271	0.9%
Total FTE	7.0	6.0	6.0	5.8	(3.3%)	6.0	0.0%

Program and Service Impacts

- Reduce available funds for consultant support for engagements and investigations.
- Reduce FTE for Assistant City Auditor
- Replace current TeamMate cloud software with TeamMate "on-premises" software

Office of the City Clerk

Core Services

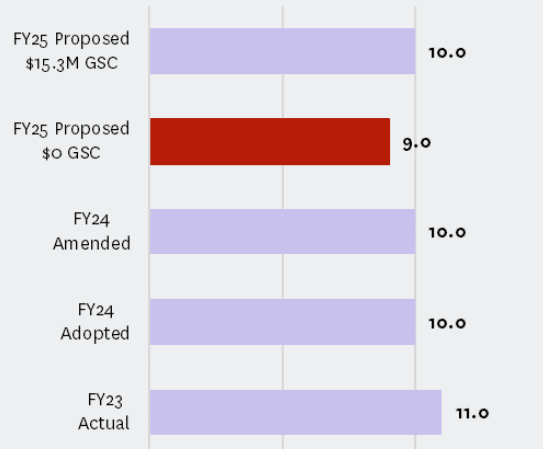
- Public Meeting Management and Public Notices
- Records and Elections Management
- Lobbyist Registrations
- Administrative Support to City Commission
- Policy Research

Strategic Connection



“Best in Class” Neighbor Services

Position Levels



Budget Trends

			Target: \$1,225,739				
Expenditures by Category -	FY23	FY24	FY24	FY25 Proposed	% Change vs.	FY25 Proposed	% Change vs.
General Fund	Actual	Adopted	Amended	\$0 GSC	FY24 Budget	\$15.3M GSC	FY24 Budget
Salaries & Wages	865,482	731,817	731,817	626,822	(14.3%)	725,640	(0.8%)
Fringe Benefits	203,035	183,968	183,968	165,685	(9.9%)	185,695	0.9%
Operating	585,999	377,843	480,093	433,232	14.7%	433,232	14.7%
Total General Fund	1,654,515	1,293,628	1,395,878	1,225,739	(5.2%)	1,344,567	3.9%
Expenditures by Category -	FY23	FY24	FY24	FY25 Proposed	% Change vs.	FY25 Proposed	% Change vs.
Other Funds	Actual	Adopted	Amended	\$0 GSC	FY24 Budget	\$15.3M GSC	FY24 Budget
Salaries & Wages	296	0	0	0	N/A	0	N/A
Fringe Benefits	38	0	0	0	N/A	0	N/A
Total Other Funds	335	0	0	0	N/A	0	N/A
Total All Funds	1,654,850	1,293,628	1,395,878	1,225,739	(5.2%)	1,344,567	3.9%
Total FTE	11.0	10.0	10.0	9.0	(10.0%)	10.0	0.0%

Program and Service Impacts

- Eliminate Policy Program
- Eliminate vacant Policy Oversight Administrator (1.0 FTE) position

Office of the City Commission

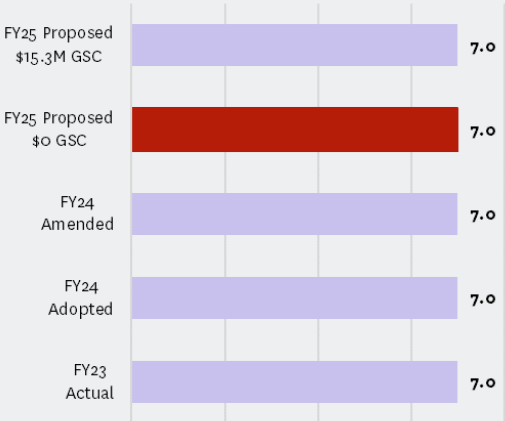
Core Services

- Represent Gainesville Neighbors and Promote Public Participation in Government
- Provide Policy Direction to Charter Officers
- Provide Oversight of City’s Charter Officers
- Support the City’s Strategic Plan
- Perform Statutory Duties

Strategic Connection

-  Equitable Community
-  More Sustainable Community
-  A Great Place to Live & Experience
-  Resilient Local Economy
-  “Best in Class” Neighbor Services

Position Levels



Budget Trends

Expenditures by Category - General Fund	FY23 Actual	FY24 Adopted	FY24 Amended	Target: \$579,098		FY25 Proposed \$15.3M GSC	% Change vs. FY24 Budget
				FY25 Proposed \$0 GSC	% Change vs. FY24 Budget		
Salaries & Wages	281,009	302,106	302,106	313,788	3.9%	313,788	3.9%
Fringe Benefits	228,144	127,008	127,008	219,065	72.5%	219,065	72.5%
Operating	1,353	46,246	46,246	46,246	0.0%	46,246	0.0%
Total General Fund	510,506	475,360	475,360	579,098	21.8%	579,098	21.8%
Total All Funds	510,506	475,360	475,360	579,098	21.8%	579,098	21.8%
Total FTE	7.0	7.0	7.0	7.0	0.0%	7.0	0.0%

Program and Service Impacts

- Reflects updated FRS contribution rates in fringe benefits

Office of the City Manager

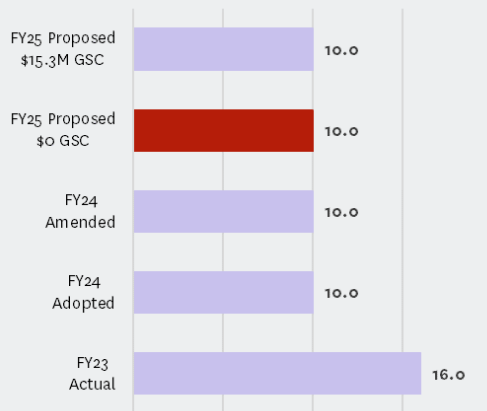
Core Services

- Leadership and Supervision of General Government
- Community Partnership & Engagement
- Neighbor Advocacy
- Legislative Coordination
- Organizational Governance

Strategic Connection



Position Levels



Budget Trends

				Target: \$1,561,448			
Expenditures by Category - General Fund	FY23 Actual	FY24 Adopted	FY24 Amended	FY25 Proposed \$0 GSC	% Change vs. FY24 Budget	FY25 Proposed \$15.3M GSC	% Change vs. FY24 Budget
Salaries & Wages	1,250,948	1,142,563	1,142,563	1,099,558	(3.8%)	1,099,558	(3.8%)
Fringe Benefits	277,525	257,094	257,094	241,570	(6.0%)	241,570	(6.0%)
Operating	110,492	261,202	261,202	222,199	(14.9%)	273,836	4.8%
Aid to Private Organizations	840	4,000	4,000	4,000	0.0%	4,000	0.0%
Total General Fund	1,639,805	1,664,859	1,664,859	1,567,327	(5.9%)	1,618,964	(2.8%)
Expenditures by Category - Other Funds	FY23 Actual	FY24 Adopted	FY24 Amended	FY25 Proposed \$0 GSC	% Change vs. FY24 Budget	FY25 Proposed \$15.3M GSC	% Change vs. FY24 Budget
Salaries & Wages	81,507	219,724	523,902	250,096	13.8%	250,096	13.8%
Fringe Benefits	15,731	44,477	95,019	46,710	5.0%	46,710	5.0%
Operating	405,035	0	7,421,700	0	N/A	0	N/A
Capital Outlay	0	0	1,000,000	0	N/A	0	N/A
Aid to Private Organizations	4,381,713	0	5,538,694	0	N/A	0	N/A
Total Other Funds	4,883,986	264,201	14,579,315	296,806	12.3%	296,806	12.3%
Total All Funds	6,523,791	1,929,060	16,244,174	1,864,133	(3.4%)	1,915,770	(0.7%)
Total FTE	16.0	10.0	10.0	10.0	0.0%	10.0	0.0%

Program and Service Impacts

- Reduce funding in the Government Affairs and Community Relations division set aside for community event programs

Office of Equity & Inclusion

Core Services

- Plans, Guides, and Advises Management on Diversity, Equity, Inclusion, and ADA matters.
- Collaborates with Management to Create, Implement and Monitor Programs Designed to Ensure Fair and Equitable Policies and Practices.

Strategic Connection



Equitable Community

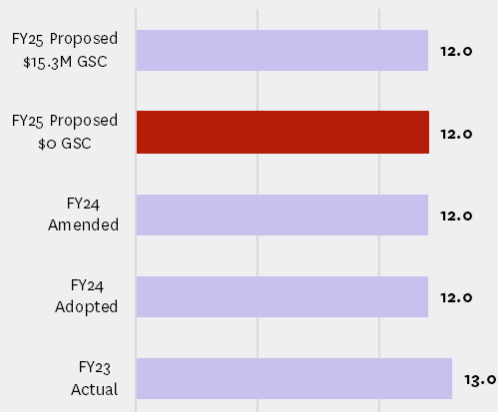


Resilient Local Economy



"Best in Class" Neighbor Services

Position Levels



Budget Trends

				Target: \$1,447,750			
Expenditures by Category -	FY23	FY24	FY24	FY25 Proposed	% Change vs.	FY25 Proposed	% Change vs.
General Fund	Actual	Adopted	Amended	\$0 GSC	FY24 Budget	\$15.3M GSC	FY24 Budget
Salaries & Wages	738,474	905,405	905,405	935,780	3.4%	935,780	3.4%
Fringe Benefits	150,543	221,246	221,246	210,795	(4.7%)	210,795	(4.7%)
Operating	295,297	415,000	415,000	297,174	(28.4%)	415,000	0.0%
Aid to Private Organizations	2,805	4,000	4,000	4,000	0.0%	4,000	0.0%
Debt Service	0	0	0	0	N/A	0	N/A
Total General Fund	1,187,119	1,545,651	1,545,651	1,447,750	(6.3%)	1,565,576	1.3%
Expenditures by Category -	FY23	FY24	FY24	FY25 Proposed	% Change vs.	FY25 Proposed	% Change vs.
Other Funds	Actual	Adopted	Amended	\$0 GSC	FY24 Budget	\$15.3M GSC	FY24 Budget
Salaries & Wages	1,518	70,172	70,172	86,594	23.4%	86,594	23.4%
Fringe Benefits	362	18,845	18,845	21,271	12.9%	21,271	12.9%
Total Other Funds	1,880	89,017	89,017	107,864	21.2%	107,864	21.2%
Total All Funds	1,188,999	1,634,668	1,634,668	1,555,614	(4.8%)	1,673,440	2.4%
Total FTE	13.0	12.0	12.0	12.0	0.0%	12.0	0.0%

Program and Service Impacts

- Reduce Journey to Juneteenth programming
- Reduce funding for Contractual services
- Reduce funding for Temporary services

Office of Communications & Marketing

Core Services

- Broadcasting and Video Production
- Public Information and Education
- Media Relations and Crisis Communications
- Website and Social Media Management
- Creative Services for Print and Digital

Strategic Connection

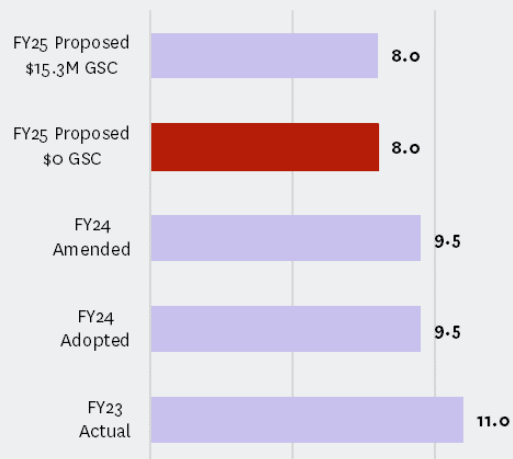


Equitable Community



"Best in Class" Neighbor Services

Position Levels



Budget Trends

				Target: \$948,470			
Expenditures by Category -	FY23	FY24	FY24	FY25 Proposed	% Change vs.	FY25 Proposed	% Change vs.
General Fund	Actual	Adopted	Amended	\$0 GSC	FY24 Budget	\$15.3M GSC	FY24 Budget
Salaries & Wages	569,403	614,604	614,604	586,547	(4.6%)	658,475	7.1%
Fringe Benefits	147,262	173,145	173,145	156,889	(9.4%)	182,987	5.7%
Operating	179,748	224,833	224,833	219,287	(2.5%)	220,428	(2.0%)
Total General Fund	896,412	1,012,582	1,012,582	962,723	(4.9%)	1,061,890	4.9%
Expenditures by Category -	FY23	FY24	FY24	FY25 Proposed	% Change vs.	FY25 Proposed	% Change vs.
Other Funds	Actual	Adopted	Amended	\$0 GSC	FY24 Budget	\$15.3M GSC	FY24 Budget
Salaries & Wages	793	0	0	0	N/A	0	N/A
Fringe Benefits	156	0	0	0	N/A	0	N/A
Operating	78,453	0	120,991	0	N/A	0	N/A
Capital Outlay	0	0	125,140	0	N/A	0	N/A
Total Other Funds	79,401	0	246,131	0	N/A	0	N/A
Total All Funds	975,813	1,012,582	1,258,713	962,723	(4.9%)	1,061,890	4.9%
Total FTE	11.0	9.5	9.5	8.0	(15.8%)	8.0	(15.8%)

Program and Service Impacts

- Eliminate vacant Executive Assistant Senior (1.0 FTE) and Event Coordinator (0.5 FTE) positions
- Reduce operating expenditures such as training and other expenditures associated with eliminated positions

Department of Financial Services

Core Services

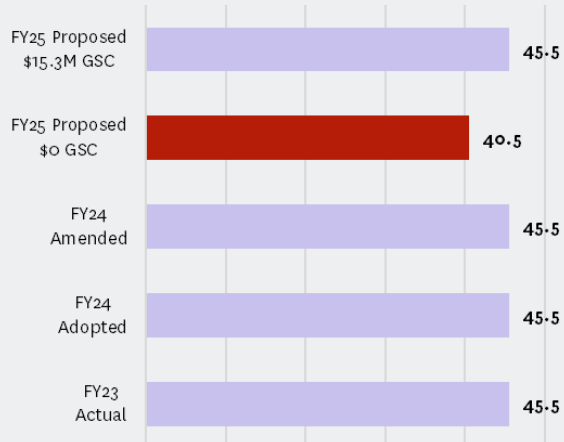
- Produce the City’s Annual Comprehensive Financial Report
- Monitor the City’s Financial Condition and Provide Financial Strategies to Ensure Fiscal Success
- Manage Accounting, Billing and Collections, Contract Management, Debt, Grant, Internal Control, Investment, Payroll, Procurement, Mail, Treasury and Financial Systems Administration Functions

Strategic Connection



“Best in Class” Neighbor Services

Position Levels



Budget Trends

				Target: \$3,684,449			
Expenditures by Category -	FY23	FY24	FY24	FY25 Proposed	% Change vs.	FY25 Proposed	% Change vs.
General Fund	Actual	Adopted	Amended	\$0 GSC	FY24 Budget	\$15.3M GSC	FY24 Budget
Salaries & Wages	2,356,438	2,660,304	2,660,304	2,504,847	(5.8%)	2,721,877	2.3%
Fringe Benefits	554,888	727,058	727,058	672,394	(7.5%)	746,710	2.7%
Operating	726,501	534,545	538,510	516,099	(3.5%)	516,099	(3.5%)
Total General Fund	3,637,827	3,921,907	3,925,872	3,693,340	(5.8%)	3,984,686	1.6%
Expenditures by Category -	FY23	FY24	FY24	FY25 Proposed	% Change vs.	FY25 Proposed	% Change vs.
Other Funds	Actual	Adopted	Amended	\$0 GSC	FY24 Budget	\$15.3M GSC	FY24 Budget
Salaries & Wages	382,545	370,097	370,097	364,715	(1.5%)	364,715	(1.5%)
Fringe Benefits	110,851	94,000	94,000	95,535	1.6%	95,535	1.6%
Operating	163,892	0	0	0	N/A	0	N/A
Depreciation and Amortization	2,024	0	0	0	N/A	0	N/A
Aid to Private Organizations	250,000	250,000	250,000	250,000	0.0%	250,000	0.0%
Total Other Funds	909,313	714,097	714,097	710,250	(0.5%)	710,250	(0.5%)
Total All Funds	4,547,140	4,636,004	4,639,969	4,403,590	(5.0%)	4,694,935	1.3%
Total FTE	45.5	45.5	45.5	40.5	(11.0%)	45.5	0.0%

Program and Service Impacts

- Eliminate vacant positions (5.0 FTE):
 - Accountant II (1.0 FTE)
 - Contract Coordinator (1.0 FTE)
 - Revenue and Receivables Specialist II (2.0 FTE)
 - Revenue and Receivables Field Collector (1.0 FTE)
- Reduce operating expenditures for computer and office equipment, travel, training, dues and memberships, materials and supplies

Department of Human Resources

Core Services

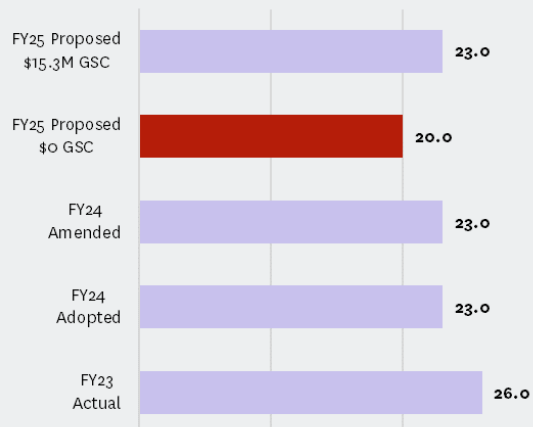
- Recruitment and Hiring
- Classification and Compensation
- Employee and Labor Relations
- Professional Development and Training
- Performance Management

Strategic Connection



“Best in Class” Neighbor Services

Position Levels



Budget Trends

				Target: \$2,210,273			
Expenditures by Category -	FY23	FY24	FY24	FY25 Proposed	% Change vs.	FY25 Proposed	% Change vs.
General Fund	Actual	Adopted	Amended	\$0 GSC	FY24 Budget	\$15.3M GSC	FY24 Budget
Salaries & Wages	1,542,890	1,671,931	1,671,931	1,521,972	(9.0%)	1,764,198	5.5%
Fringe Benefits	372,289	455,790	455,790	391,200	(14.2%)	461,059	1.2%
Operating	355,489	223,872	223,872	312,102	39.4%	312,102	39.4%
Total General Fund	2,270,668	2,351,593	2,351,593	2,225,273	(5.4%)	2,537,359	7.9%
Expenditures by Category -	FY23	FY24	FY24	FY25 Proposed	% Change vs.	FY25 Proposed	% Change vs.
Other Funds	Actual	Adopted	Amended	\$0 GSC	FY24 Budget	\$15.3M GSC	FY24 Budget
Salaries & Wages	864	0	0	0	N/A	0	N/A
Fringe Benefits	224	0	0	0	N/A	0	N/A
Operating	14,224	15,000	16,260	15,000	0.0%	15,000	0.0%
Total Other Funds	15,312	15,000	16,260	15,000	0.0%	15,000	0.0%
Total All Funds	2,285,980	2,366,593	2,367,853	2,240,273	(5.3%)	2,552,359	7.8%
Total FTE	26.0	23.0	23.0	20.0	(13.0%)	23.0	0.0%

Program and Service Impacts

- Eliminate vacant positions (3.0 FTE):
 - Compensation Manager (1.0 FTE)
 - Employee and Labor Relations Manager (1.0 FTE)
 - Learning and Organizational Development Specialist (1.0 FTE)
- Includes funding for PowerDMS, a policy management software (\$15,000)

Office of Management & Budget

Core Services

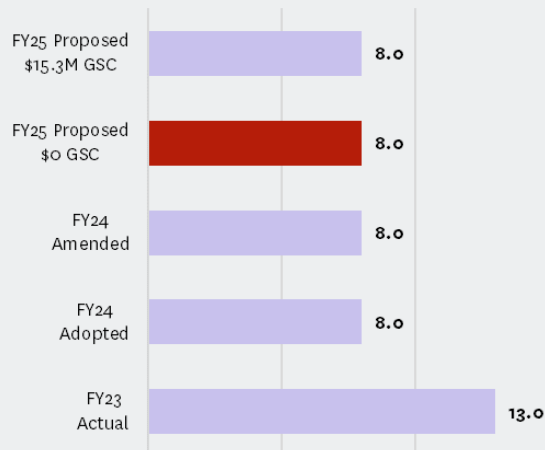
- Plans, Develops and Monitors General Government's Financial and Operating Plan.
- Provides Internal Management Consulting to Maximize Organizational Efficiencies and Project Management Services.
- Facilitates the Development of and Monitors the Progress on the Strategic Plan.

Strategic Connection



"Best in Class" Neighbor Services

Position Levels



Budget Trends

				Target: \$1,153,602			
Expenditures by Category -	FY23	FY24	FY24	FY25 Proposed	% Change vs.	FY25 Proposed	% Change vs.
General Fund	Actual	Adopted	Amended	\$0 GSC	FY24 Budget	\$15.3M GSC	FY24 Budget
Salaries & Wages	714,156	643,335	643,335	544,922	(15.3%)	592,105	(8.0%)
Fringe Benefits	156,800	141,740	141,740	135,674	(4.3%)	156,867	10.7%
Operating	593,265	504,295	546,827	343,295	(31.9%)	380,295	(24.6%)
Total General Fund	1,464,221	1,289,370	1,331,902	1,023,891	(20.6%)	1,129,267	(12.4%)
Expenditures by Category -	FY23	FY24	FY24	FY25 Proposed	% Change vs.	FY25 Proposed	% Change vs.
Other Funds	Actual	Adopted	Amended	\$0 GSC	FY24 Budget	\$15.3M GSC	FY24 Budget
Salaries & Wages	2,324	62,232	62,231	69,683	12.0%	69,683	12.0%
Fringe Benefits	353	13,844	13,845	15,841	14.4%	15,841	14.4%
Operating	2,231	0	0	0	N/A	0	N/A
Total Other Funds	4,907	76,076	76,077	85,524	12.4%	85,524	12.4%
Total All Funds	1,469,128	1,365,446	1,407,979	1,109,415	(18.8%)	1,214,791	(11.0%)
Total FTE	13.0	8.0	8.0	8.0	0.0%	8.0	0.0%

Program and Service Impacts

- Reclassify vacant Director of City Centered Design to a Lead Budget Analyst (1.0 FTE)
- Reduce special assignment funding in salaries and wages
- Reduce operating expenditures for professional services
- Re-align funding for PowerDMS policy management software (Human Resources) and eProval Software Maintenance (Gainesville Police Department)

Risk Management Department

Core Services

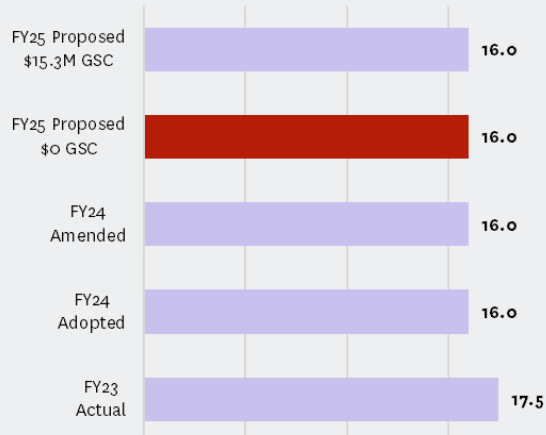
- Administer the City’s Risk Management Policies
- Procure Insurance and Medical Coverages and Review & Respond to All Claims
- Employee Well-Being Clinic and Programs
- Health and Retirement Benefits and Services

Strategic Connection



“Best in Class” Neighbor Services

Position Levels



Budget Trends

				Target: \$152,963			
Expenditures by Category -	FY23	FY24	FY24	FY25 Proposed	% Change vs.	FY25 Proposed	% Change vs.
General Fund	Actual	Adopted	Amended	\$0 GSC	FY24 Budget	\$15.3M GSC	FY24 Budget
Salaries & Wages	13,492	6,110	6,110	0	(100.0%)	0	(100.0%)
Fringe Benefits	3,118	1,717	1,717	0	(100.0%)	0	(100.0%)
Operating	212,852	155,000	155,000	80,000	(48.4%)	94,000	(39.4%)
Total General Fund	229,462	162,827	162,827	80,000	(50.9%)	94,000	(42.3%)
Expenditures by Category -	FY23	FY24	FY24	FY25 Proposed	% Change vs.	FY25 Proposed	% Change vs.
Other Funds	Actual	Adopted	Amended	\$0 GSC	FY24 Budget	\$15.3M GSC	FY24 Budget
Salaries & Wages	1,250,772	1,309,182	1,309,182	1,126,263	(14.0%)	1,126,263	(14.0%)
Fringe Benefits	28,308	278,352	278,352	447,405	60.7%	447,405	60.7%
Operating	40,876,357	35,240,552	36,296,498	36,360,943	3.2%	36,360,943	3.2%
Capital Outlay	0	24,500	24,500	57,500	134.7%	57,500	134.7%
Debt Service	0	0	0	164,509	N/A	164,509	N/A
Total Other Funds	42,155,437	36,852,586	37,908,532	38,156,620	3.5%	38,156,620	3.5%
Total All Funds	42,384,899	37,015,413	38,071,359	38,236,620	3.3%	38,250,620	3.3%
Total FTE	17.5	16.0	16.0	16.0	0.0%	16.0	0.0%

Program and Service Impacts

- Re-align funding for Parking Garage Security (Transportation)

Technology Department

Core Services

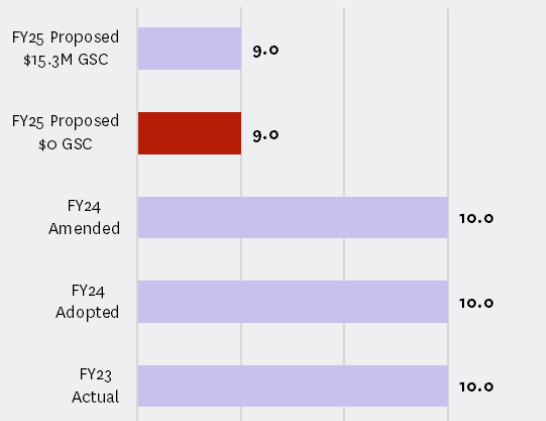
- Technical Support for Workday
- Data Conversion, Security, and Integration for Workday
- Customer Inquiries and Troubleshooting Assistance for Workday

Strategic Connection



“Best in Class” Neighbor Services

Position Levels



Budget Trends

Expenditures by Category - General Fund	FY23 Actual	FY24 Adopted	FY24 Amended	Target: \$1,173,413		FY25 Proposed \$15.3M GSC	% Change vs. FY24 Budget
				FY25 Proposed \$0 GSC	% Change vs. FY24 Budget		
Salaries & Wages	595,370	936,148	936,148	871,971	(6.9%)	949,804	1.5%
Fringe Benefits	139,669	253,900	253,900	228,461	(10.0%)	251,299	(1.0%)
Operating	863,536	3,819,438	3,819,438	6,985,553	82.9%	6,985,553	82.9%
Total General Fund	1,598,575	5,009,486	5,009,486	8,085,985	61.4%	8,186,656	63.4%
Expenditures by Category - Other Funds	FY23 Actual	FY24 Adopted	FY24 Amended	FY25 Proposed \$0 GSC	% Change vs. FY24 Budget	FY25 Proposed \$15.3M GSC	% Change vs. FY24 Budget
Salaries & Wages	97	0	0	0	N/A	0	N/A
Fringe Benefits	23	0	0	0	N/A	0	N/A
Operating	2,002,798	231,062	2,992,259	0	(100.0%)	190,000	(17.8%)
Capital Outlay	0	0	11,500	0	N/A	0	N/A
Total Other Funds	2,002,918	231,062	3,003,759	0	(100.0%)	190,000	(17.8%)
Total All Funds	3,601,493	5,240,548	8,013,245	8,085,985	54.3%	8,376,656	59.8%
Total FTE	10.0	10.0	10.0	9.0	(10.0%)	9.0	(10.0%)

Program and Service Impacts

- Eliminate vacant Business Systems Analyst (1.0 FTE) position
- Target met by Department; includes funding for increased GRU SLA which was funded at \$2,956,697 in FY24 and is expected to increase to \$5,937,502 in FY25

General Fund FY25 Estimates To Date

Department	FY23 Actual	FY24 Adopted	FY24 Amended	Target Budgets		FY25 Proposed \$15.3M GSC	% Change vs. FY24 Budget
				FY25 Proposed \$0 GSC	% Change vs. FY24 Budget		
City Attorney	1,501,709	1,633,410	1,633,410	1,676,569	2.6%	1,676,569	2.6%
City Auditor	816,362	909,639	919,264	854,821	(6.0%)	918,271	0.9%
City Clerk	1,654,515	1,293,628	1,395,878	1,225,739	(5.2%)	1,344,567	3.9%
City Commission	510,506	475,360	475,360	579,098	21.8%	579,098	21.8%
City Manager's Office	1,639,805	1,664,859	1,664,859	1,567,327	(5.9%)	1,618,964	(2.8%)
Communications & Marketing	896,412	1,012,582	1,012,582	962,723	(4.9%)	1,061,890	4.9%
Equity & Inclusion	1,187,119	1,545,651	1,545,651	1,447,750	(6.3%)	1,565,576	1.3%
Financial Services	3,637,827	3,921,907	3,925,872	3,693,340	(5.8%)	3,984,686	1.6%
Human Resources	2,270,668	2,351,593	2,351,593	2,225,273	(5.4%)	2,537,359	7.9%
Management & Budget	1,464,221	1,289,370	1,331,902	1,023,891	(20.6%)	1,129,267	(12.4%)
Risk Management	229,462	162,827	162,827	80,000	(50.9%)	94,000	(42.3%)
Technology	1,598,575	5,009,486	5,009,486	8,085,985	61.4%	8,186,656	63.4%

Developing the FY25 Budget

Pending

- Funding for continued Homeless Support Services
 - Homeless Encampment (State)
 - GRACE Marketplace Contract expiration (\$1.5 million annually prior to FY24)
- Government Services Contribution (due June 2024)
 - Franchise Fee option
- Evaluating Services Provided to GRU via SLAs/MOUs
 - Fleet
 - Payroll
 - Human Resources
 - Technology
- Final Property Tax Valuation (July 1)
- State Revenue Sharing (late July/early August)

Levers

- Appendix A
 - Rates updated biannually; next update in FY26
 - Ordinance can be revised for annual increases
- Millage Rate – 6.4297 mills
 - No increase recommended at this time
- ARPA Revenue Replacement Funding
 - Funding availability to be determined as projects are completed in FY24
- Fire Assessment

Timeline

February

March

April

May

June

July

August

September

February

- OMB prepares preliminary revenue and expenditure estimates and drafts department budget worksheets

March

- FY25 Budget Process Kick Off
- Departments Prepare Budget Submissions
- Fiscal Retreat with the City Commission
- Departments review submissions with OMB

April

- Departments discuss budget submissions with OMB

May 7

- City Commission Budget Workshop
- Charter Offices
 - Administrative Services
- Departments: Communications & Marketing, Financial Services, Human Resources, Management & Budget, Risk, and Technology

May 28

- City Commission Budget Workshop
- Police
 - Fire Rescue
 - Parks, Recreation and Cultural Affairs
 - Public Works
- City Commission Meeting
- First Public Hearing for the Fire Assessment

June 18

- City Commission Budget Workshop
- Housing & Community Development
 - Gainesville Community Reinvestment Area
 - Sustainable Development
 - Transportation
 - Non-Departmental
 - Capital Projects

July 1

- Property Appraiser releases Tax Year 2024 Taxable Values

July 18

- City Commission Meeting
- Set Maximum Millage Rate

August 6

- City Commission Meeting (optional)
- Operating and Capital Budget Update

September 12

- First public hearing for FY24 Budget. City Commission:
- Sets Final Fire Assessment
 - Sets Tentative Appendix A
 - Sets Tentative Millage Rate
 - Sets Tentative Financial Operating Plan for City

September 26

- Second public hearing for FY24 Budget. City Commission:
- Sets Final Appendix A
 - Sets Final Millage Rate
 - Sets Final Financial Operating Plan for City

Thank You.