

City of **Gainesville**

Fiscal Year 2025 Budget Development

PRESENTED BY: CYNTHIA W. CURRY, CITY MANAGER

Cintya G. Ramos, Executive Chief of Staff

Steven Varvel, Office of Management & Budget Director

JUNE 18, 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

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)
- Capital Projects
 - Operating and Capital Budget Update

September 12

- First public hearing for FY25 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 FY25 Budget. City Commission:
- Sets Final Appendix A
 - Sets Final Millage Rate
 - Sets Final Financial Operating Plan for City

General Fund FY25 Estimates – May 28, 2024

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%
Fire Rescue	23,992,813	27,956,134	27,956,134	26,267,399	(6.0%)	27,854,701	(0.4%)
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%)
Parks, Recreation and Cultural Affairs	12,161,794	11,811,736	11,825,541	10,920,570	(7.5%)	11,242,797	(4.9%)
Police	36,232,292	41,301,911	41,397,559	39,111,662	(5.3%)	42,967,033	4.0%
Public Works	14,668,957	17,120,730	18,115,331	15,713,884	(8.2%)	17,077,075	(0.3%)
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%
FTEs (All Funds)	1,110.00	1,085.00	1,087.25	1,039.55	(4.2%)	1,087.25	0.2%

Department Presentations

Example Department

Core Services

- Core Service 1
- Core Service 2
- Core Service 3
- Core Service 4
- Core Service 5
- Core Service 6

Strategic Connection



City Manager Recommendations

- City Manager Recommendation 1
- City Manager Recommendation 2
- City Manager Recommendation 3
- City Manager Recommendation 4
- City Manager Recommendation 5
- City Manager Recommendation 6

Budget Trends

				Target: \$500.00			
Expenditures by Category - General Fund	FY23 Actual	FY24 Adopted	FY24 Amended	FY25 Proposed \$o GSC	% Change vs. FY24 Budget	FY25 Proposed \$15.3M GSC	% Change vs. FY24 Budget
Salaries & Wages	5	10	13	7	(35.0%)	11	10.0%
Fringe Benefits	10	15	18	12	(23.3%)	16	6.7%
Operating	15	20	23	17	(17.5%)	21	5.0%
Capital Outlay	20	25	28	22	(14.0%)	26	4.0%
Total General Fund	50	70	80	56	(20.0%)	74	5.7%
Expenditures by Category - Other Funds	FY23 Actual	FY24 Adopted	FY24 Amended	FY25 Proposed \$o GSC	% Change vs. FY24 Budget	FY25 Proposed \$15.3M GSC	% Change vs. FY24 Budget
Salaries & Wages	5	10	13	7	(35.0%)	11	10.0%
Fringe Benefits	10	15	18	12	(23.3%)	16	6.7%
Operating	15	20	23	17	(17.5%)	21	5.0%
Capital Outlay	20	25	28	22	(14.0%)	26	4.0%
Total Other Funds	50	70	80	56	(20.0%)	74	5.7%
Total All Funds	100	140	160	112	(20.0%)	148	5.7%
Total FTE	5.00	5.0	6.0	4.0	(20.0%)	(1.0)	(120.0%)

Program and Service Impacts

- Program Impact 1
- Program Impact 2
- Service Impact 1
- Service Impact 2

Gainesville Community Reinvestment Area

Core Services

- Development of Affordable and Workforce Housing
- Support Small Business and Entrepreneurs
- Promote Job Creation and Commercial Development
- Revitalize Downtown and GCRA Neighborhoods
- Incentives for Business and Homeowners

Strategic Connection



City Manager Recommendations

- Provide funding for Downtown Detail in the Public Works Department
- Add 1.0 FTE in the GCRA for GIS support

Budget Trends

Expenditures by Category - Other Funds	FY23 Actual	FY24 Adopted	FY24 Amended	FY25 Proposed \$o GSC	% Change vs. FY24 Budget	FY25 Proposed \$15.3M GSC	% Change vs. FY24 Budget
Salaries & Wages	536,991	620,216	729,927	912,493	47.1%	912,493	47.1%
Fringe Benefits	111,173	126,206	156,037	226,747	79.7%	226,747	79.7%
Operating	2,380,804	5,281,688	23,024,368	5,525,881	4.6%	5,525,881	4.6%
Capital Outlay	222,024	0	1,438,745	0	N/A	0	N/A
Aid to Private Organizations	793,703	882,120	4,751,994	0	(100.0%)	0	(100.0%)
Debt Service	700	0	0	79,740	N/A	79,740	N/A
Transfers	0	0	0	298,000	N/A	298,000	N/A
Total Other Funds	4,045,395	6,910,231	30,101,070	7,042,861	1.9%	7,042,861	1.9%
Total All Funds	4,045,395	6,910,231	30,101,070	7,042,861	1.9%	7,042,861	1.9%
Total FTE	7.0	7.0	9.0	10.0	42.9%	10.0	42.9%

Program and Service Impacts

- GCRA Projects FY20-29:
 - Cornerstone/GTEC - \$26.7 million
 - 8th Avenue & Waldo Road - \$14 million
 - Downtown - \$12.2 million
 - Heartwood - \$6.2 million
 - FAPS Heritage Trail - \$2.3 million
- Add a Program Manager 4 (1.0 FTE)

Department of Housing and Community Development

Core Services

- Affordable Housing Development, Home Rehabilitation & Neighborhood Revitalization
- Home Ownership & Housing Stabilization Assistance
- Assistance to Seniors and/or At-Risk Youth
- Job Training/Employment Opportunities

Strategic Connection



Equitable Community



A Great Place to Live & Experience

City Manager Recommendations

- Maintain funding for the Legal/Eviction Services Program with Three Rivers

Budget Trends

				Target: \$446,216			
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	261,368	344,125	344,125	331,329	(3.7%)	331,329	(3.7%)
Fringe Benefits	62,981	94,891	94,891	91,741	(3.3%)	91,741	(3.3%)
Operating	52,256	35,137	35,137	37,145	5.7%	43,515	23.8%
Total General Fund	376,606	474,153	474,153	460,215	(2.9%)	466,585	(1.6%)
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	458,500	533,280	196,006	433,608	(18.7%)	433,608	(18.7%)
Fringe Benefits	108,673	148,473	13,888	133,190	(10.3%)	133,190	(10.3%)
Operating	4,344,034	3,667,897	4,651,081	2,545,384	(30.6%)	2,545,384	(30.6%)
Capital Outlay	0	0	7,340,398	0	N/A	0	N/A
Aid to Private Organizations	46,459	10,000	10,000	10,000	0.0%	10,000	0.0%
Debt Service	19,467	0	0	43,805	N/A	43,805	N/A
Total Other Funds	4,977,133	4,359,650	12,211,373	3,165,987	(27.4%)	3,165,987	(27.4%)
Total All Funds	5,353,738	4,833,803	12,685,526	3,626,202	(25.0%)	3,632,572	(24.9%)
Total FTE	13.0	13.0	11.0	11.0	(15.4%)	11.0	(15.4%)

Program and Service Impacts

- Reduction in operating expenditures such as materials and supplies, advertising, printing and binding, and professional services
- Grant funding levels from CDBG and HOME have remained steady, however any reductions in this funding could impact services provided
- GRU Authority has decided to discontinue the ConnectFree surcharge and funding will stop being remitted to the City in FY25
- ConnectFree fund balance is \$4,007,612 as of May 31, 2024

Department of Sustainable Development

Core Services

- Development and Implementation of the City's Comprehensive Plan
- Support Safe and Organized Planning and Development of the City
- City Code Compliance and Enforcement
- Management of City's Real Estate Portfolio
- Economic Development
- Climate Change Coordination and Response

Strategic Connection



Equitable Community



More Sustainable Community



A Great Place to Live & Experience



Resilient Local Economy



"Best in Class" Neighbor Services

City Manager Recommendations

- Maintain funding for a Permit Expeditor I that is funded by the General Fund and Building Fund

Budget Trends

				Target: \$3,199,428			
Expenditures by Category - General Fund	FY23 Actual	FY24 Adopted	FY24 Amended	FY25 Proposed \$o GSC	% Change vs. FY24 Budget	FY25 Proposed \$15.3M GSC	% Change vs. FY24 Budget
Salaries & Wages	2,624,836	2,136,269	2,136,271	2,142,032	0.3%	2,172,803	1.7%
Fringe Benefits	651,787	532,076	532,076	529,730	(0.4%)	539,893	1.5%
Operating	675,649	775,815	794,900	556,006	(28.3%)	676,256	(12.8%)
Aid to Private Organizations	0	1,836	1,836	1,836	0.0%	1,836	0.0%
Total General Fund	3,952,272	3,445,996	3,465,083	3,229,605	(6.3%)	3,390,788	(1.6%)
Expenditures by Category - Other Funds	FY23 Actual	FY24 Adopted	FY24 Amended	FY25 Proposed \$o GSC	% Change vs. FY24 Budget	FY25 Proposed \$15.3M GSC	% Change vs. FY24 Budget
Salaries & Wages	1,876,830	2,438,589	2,438,589	2,399,147	(1.6%)	2,462,593	1.0%
Fringe Benefits	468,007	680,346	680,346	708,208	4.1%	685,696	0.8%
Operating	971,389	897,002	1,150,145	1,052,377	17.3%	1,052,377	17.3%
Capital Outlay	(3,852)	27,500	60,958	30,500	10.9%	30,500	10.9%
Depreciation and Amortization	83,518	0	0	0	N/A	0	N/A
Amortization - ROU	24,288	0	0	0	N/A	0	N/A
Aid to Private Organizations	0	12,000	12,000	0	(100.0%)	0	(100.0%)
Debt Service	103	0	0	249,555	N/A	249,555	N/A
Total Other Funds	3,420,283	4,055,436	4,342,038	4,439,787	9.5%	4,480,721	10.5%
Total All Funds	7,372,555	7,501,433	7,807,121	7,669,392	2.2%	7,871,508	4.9%
Total FTE	85.0	71.0	71.0	70.0	(1.4%)	71.0	0.0%

Program and Service Impacts

- Elimination of a vacant Strategic Customer Experience Supervisor (1.0 FTE)
- Elimination of funding for external legal services/internal litigation, demolition, aid to private organizations, lawn maintenance/lot clearing, professional services

Transportation Department

Core Services

- Transit Services
- Parking Operations
- Fleet Management Services
- Interconnectivity of Transportation Modes and Multimodal Networks
- Vision Zero

Strategic Connection



City Manager Recommendations

- Staff from the City and the University of Florida continue working to develop a new service contract
- Maintain funding for 18 and under/65 and over Fare Free program
- Maintain funding for employee bus pass program for General Government community builders

Budget Trends

				Target: \$1,256,322			
Expenditures by Category - General Fund	FY23 Actual	FY24 Adopted	FY24 Amended	FY25 Proposed \$o GSC	% Change vs. FY24 Budget	FY25 Proposed \$15.3M GSC	% Change vs. FY24 Budget
Salaries & Wages	1,673,702	665,041	665,041	639,664	(3.8%)	639,664	(3.8%)
Fringe Benefits	403,977	187,248	187,248	159,446	(14.8%)	159,446	(14.8%)
Operating	1,669,413	494,212	1,014,205	557,096	12.7%	680,860	37.8%
Total General Fund	3,747,092	1,346,501	1,866,494	1,356,206	0.7%	1,479,970	9.9%
Expenditures by Category - Other Funds	FY23 Actual	FY24 Adopted	FY24 Amended	FY25 Proposed \$o GSC	% Change vs. FY24 Budget	FY25 Proposed \$15.3M GSC	% Change vs. FY24 Budget
Salaries & Wages	13,954,180	15,313,658	15,332,914	14,151,362	(7.6%)	14,151,362	(7.6%)
Fringe Benefits	3,637,250	4,151,333	4,151,333	3,756,065	(9.5%)	3,756,065	(9.5%)
Operating	21,473,806	18,795,166	25,748,074	17,698,826	(5.8%)	17,698,826	(5.8%)
Capital Outlay	282,585	322,500	4,884,407	250,000	(22.5%)	250,000	(22.5%)
Depreciation and Amortization	7,740,387	0	0	0	N/A	0	N/A
Debt Service	0	0	0	1,538,367	N/A	1,538,367	N/A
Total Other Funds	47,088,208	38,582,657	50,116,727	37,394,620	(3.1%)	37,394,620	(3.1%)
Total All Funds	50,835,300	39,929,158	51,983,221	38,750,826	(3.0%)	38,874,590	(2.6%)
Total FTE	369.0	310.0	309.5	282.0	(9.0%)	282.0	(9.0%)

Program and Service Impacts

- Regional Transit System
 - Elimination of positions: vacant Transit Operator positions – (21.0 FTE), vacant Fleet Mechanic (3.0 FTE), vacant Marketing Supervisor (1.0 FTE), vacant Account Clerk Senior (1.0 FTE), vacant Vehicle Service Attendant (1.0 FTE), and an Assistant Fleet Maintenance Manager (1.0 FTE, filled)
 - Elimination of Holiday Service
- Transportation Division:
 - Elimination of vacant Program Coordinator (0.5 FTE)
 - Reduction of funding for ongoing maintenance at parking garage
- Fleet Division:
 - Elimination of a vacant Fleet Mechanic II (1.0 FTE) and add two Fleet Support Specialist (2.0 FTE)
 - Elimination of NAPA contract

Non-Departmental

Strategic Connection



City Manager Recommendations

- Maintain funding for all outside agency grants:
 - PRCA PAPI and SEAS
 - Special Events Grants in Aid
 - Early Learning Coalition
 - Freedom in Motion Program
- Restore funding for the Alachua County Coalition for the Homeless and Hungry for the provision of homeless services to FY23 funding level (\$1.5 million) in FY25 only
- Maintain funding for 18 and under/65 and over Fare Free program
- Maintain funding for employee bus pass program for General Government community builders
- Increase funding for the Combined Communications Center in alignment with FY25 budgeted cost from the County

Budget Trends

				Target: \$26,292,053			
Expenditures by Category - General Fund	FY23 Actual	FY24 Adopted	FY24 Amended	FY25 Proposed \$o GSC	% Change vs. FY24 Budget	FY25 Proposed \$15.3M GSC	% Change vs. FY24 Budget
Salaries & Wages	(67,590.79)	0.00	0.00	160,000.00	N/A	160,000.00	N/A
Fringe Benefits	1,959,932	0	0	25,000	N/A	25,000	N/A
Operating	6,365,672	9,318,436	8,325,944	8,645,236	(7.2%)	8,645,236	(7.2%)
Bad Debt Expense	138,132	35,000	35,000	35,000	0.0%	35,000	0.0%
Aid to Private Organizations	0	1,594,044	1,344,044	1,794,044	12.5%	1,794,044	12.5%
Debt Service	0	0	0	14,106,691	N/A	14,106,691	N/A
Transfers	30,316,140	20,744,531	20,942,753	4,580,588	(77.9%)	5,459,201	(73.7%)
Total General Fund	38,712,286	31,692,011	30,647,741	29,346,559	(7.4%)	30,225,172	(4.6%)
Expenditures by Category - Other Funds	FY23 Actual	FY24 Adopted	FY24 Amended	FY25 Proposed \$o GSC	% Change vs. FY24 Budget	FY25 Proposed \$15.3M GSC	% Change vs. FY24 Budget
Salaries & Wages	61,972,367	75,510,000	75,510,000	75,510,000	0.0%	75,510,000	0.0%
Fringe Benefits	7,106,044	0	0	0	N/A	0	N/A
Operating	4,737,051	12,233,048	12,233,048	14,046,906	14.8%	14,046,906	14.8%
Capital Outlay	0	32,500	32,500	0	(100.0%)	0	(100.0%)
Bad Debt Expense	58,127	0	0	0	N/A	0	N/A
Aid to Private Organizations	0	0	250,000	0	N/A	0	N/A
Debt Service	26,002,463	27,347,537	27,347,537	12,149,283	(55.6%)	12,149,283	(55.6%)
Transfers	0	5,562,540	5,841,260	0	(100.0%)	0	(100.0%)
Total Other Funds	99,876,051	120,685,625	121,214,345	101,706,189	(15.7%)	101,706,189	(15.7%)
Total All Funds	138,588,337	152,377,637	151,862,086	131,052,748	(14.0%)	131,931,361	(13.4%)

Program and Service Impacts

- Elimination of funding for Marketing Program for City services, NCF Regional Planning Council, and holiday service
- Eliminates transfer to Roadway Resurfacing Fund
- No contingency funding for unexpected expenditures in upcoming fiscal year outside of the use of Fund Balance

General Fund Overview

As of June 18, 2024

Budget Development Impacts

FY 2024 Recap:

- Government Services Contribution (GSC) Formula set by the City Commission on April 13, 2023
 - Formula developed by both City and GRU staff and serves as a proxy for property tax and a franchise fee
 - Formula generated a GSC of \$15,305,224 – \$19.0 million/55.4% reduction from FY 2023; lowest level in history of the transfer
- Taxable Assessed Value grew from \$8,965,992,444 in 2022 to \$10,186,842,781 in 2023
 - 13.6% increase generates an estimated \$6.3 million in property tax revenue
- Millage rate in FY 2024 increased from 5.5000 to 6.4297 mills
 - 16.9% increase generates an estimated additional \$9.1 million in property tax revenue
- Fire Assessment methodology updated to a historical demand approach and is set to recoup 51.68% of the assessable budget
 - Generates an estimated \$2.9 million in additional revenue
- Operating Budget Reductions
 - Reduced Position Level to 1,496.0 in FY 2024, reduction of \$8.9 million in expenditures
 - Eliminated 125.5 FTEs across the City
 - Operating budgets for 13 departments reduced
 - IT SLA increased from \$1.2 million to \$2.9 million, an increase of \$1.7 million/139.9%
- Additional mid-fiscal year Government Service Contribution reductions by GRU
 - Indirect cost allocation: \$1.4 million
 - IT SLA additional cost recovery: \$3 million

General Fund FY25 Revenue

Updates:

- Property Tax Values: original assumption assumed an 8% increase but June 1st preliminary estimate grew by 7.39% - revenue reduction of \$380,401
 - June 1 Estimated Taxable Value: \$10,940,000,000
 - Value of 1 mil: \$10,940,000
- Fire Assessment historical demand methodology in place for FY 2025 with same revenue level as FY 2024 - \$12.3 million
- Government Services Contribution:
 - Formula driven GSC for FY25: \$16,247,574
 - GRU Authority discussed GSC on June 12, 2024:
 - Approved same level as FY 2024 (\$15,305,224) and reduced by \$6,800,000 = \$8,505,224
 - To be held at this level for the next ten years
 - GRU Authority has asked GRU staff to continue evaluating any additional areas to recoup costs from the City and reduce the GSC accordingly
 - Formal budget submission to the City due by end of June
- The Indirect Cost Allocation study, based on FY 2023 audited actuals, revealed a lower cost allocation compared to FY 2022.
 - As a result, the indirect cost allocation to be recovered for the General Fund will be reduced for FY 2025
- Other revenues updated based on more months of actual data available

General Fund FY25 Revenue

- GSC to be updated once formal submission of budget is remitted by GRU
 - Total revenues would be \$153,653,665 or \$2.8 million/1.8% lower than FY 2024 Adopted Budget

Revenues	FY25					
	FY23 Actual	FY24 Adopted	Estimate (Fiscal Retreat)	FY25 Proposed	\$ Change vs. FY24	% Change vs. FY24
Property Taxes	47,389,007	62,878,409	67,908,682	67,527,281	4,648,872	7.4%
Other Taxes	21,172,736	22,140,428	22,599,521	22,689,209	548,781	2.5%
Fire Assessment	9,056,432	12,297,476	12,297,476	12,297,476	0	0.0%
Miscellaneous Permits	598,962	111,661	111,661	111,661	0	0.0%
Intergovernmental	24,622,714	20,956,078	21,375,506	21,443,654	487,576	2.3%
Charges for Services	15,940,561	17,492,570	16,170,389	15,650,048	(1,842,522)	(10.5%)
Fines & Forfeitures	911,818	684,585	694,854	836,889	152,304	22.2%
Miscellaneous Revenue	4,392,584	2,670,305	3,361,745	3,409,025	738,720	27.7%
Transfers In From Other Funds	2,172,620	1,882,747	885,198	1,183,198	(699,549)	(37.2%)
Government Services Contribution	34,283,000	15,305,224	16,247,574	0	(15,305,224)	(100.0%)
Fund Balance	0	0	0	0	0	N/A
Total General Fund Revenue	160,540,434	156,419,483	161,652,606	145,148,441	(11,271,042)	(7.2%)

General Fund FY25 Expenditures

Updates:

- Personnel expenses: based on current bargaining agreements which will expire during FY25
- Department budget adjustments based on City Manager recommendations:
 - Communications & Marketing:
 - Returned 1.0 FTE (Executive Assistant Senior)
 - Financial Services:
 - Returned 2.0 FTE (Accountant II and Revenue and Receivables Field Collector)
 - Returned 3.0 FTE but froze funding (Contract Coordinator and two Revenue and Receivables Specialist II)
 - Fire Rescue:
 - Returned 2.0 FTE (CRP Responder I and CRP Responder II)
 - Human Resources:
 - Returned 1.0 FTE (Classification and Compensation Manager)
 - Parks, Recreation and Cultural Affairs:
 - Returned funding for 1.0 FTE (Recreation Supervisor)
 - Returned funding for 25% of aquatics part-time temporary staff (approximately 28 community builders)
 - Returned programming funding for Free Friday and Live & Social, enhanced summer youth programs, Wilhelmina Johnson Center
 - Built in continued operations of Ironwood Golf Course pending final Berry Dunn analysis
 - Police:
 - Returned 20.0 FTE for Police Officers but froze funding
 - Unfroze Assistant Police Chief position
 - Returned funding for overtime and Body Worn cameras
 - Public Works:
 - Returned 5.0 FTE (Construction Crew)
 - Returned 4.0 FTE (Downtown Detail) with funding supplemented by the GCRA
 - Returned and increased funding for utility expenses for streetlights and poles based on proposed rate increases from GRU
 - Risk Management:
 - Added funding for security at City Hall

General Fund FY25 Estimates – June 18, 2024

Department	FY23 Actual	FY24 Adopted	FY24 Amended	FY 25 Proposed	% Change vs. FY24 Budget	\$ Change vs. FY24 Adopted
City Attorney	1,501,709	1,633,410	1,633,410	1,676,569	2.6%	43,159
City Auditor	816,362	909,639	919,264	854,821	(6.0%)	(54,818)
City Clerk	1,654,515	1,293,628	1,395,878	1,225,739	(5.2%)	(67,889)
City Commission	510,668	475,360	475,360	579,098	21.8%	103,738
City Manager's Office	1,639,805	1,664,859	1,664,859	1,561,448	(6.2%)	(103,411)
Communications & Marketing	896,412	1,012,582	1,012,582	1,125,237	11.1%	112,655
Equity & Inclusion	1,187,119	1,545,651	1,545,651	1,447,750	(6.3%)	(97,902)
Financial Services	3,639,314	3,921,907	3,925,872	3,822,171	(2.5%)	(99,736)
Fire Rescue	24,102,335	27,956,134	27,956,134	26,372,819	(5.7%)	(1,583,315)
Housing and Community Devel	376,606	474,153	474,153	460,215	(2.9%)	(13,938)
Human Resources	2,270,668	2,351,593	2,351,593	2,340,383	(0.5%)	(11,210)
Management & Budget	1,489,221	1,289,370	1,331,902	1,023,891	(20.6%)	(265,479)
Non-Departmental	38,712,286	31,692,011	30,647,741	29,346,559	(7.4%)	(2,345,452)
Parks, Recreation and Cultural Affairs	12,214,016	11,802,575	11,816,380	12,052,746	2.1%	250,171
Police	36,315,270	41,301,910	41,397,559	41,950,950	1.6%	649,040
Public Works	14,687,736	17,120,730	18,115,331	16,746,547	(2.2%)	(374,183)
Risk Management	229,462	162,827	162,827	154,000	(5.4%)	(8,827)
Sustainable Development	3,952,272	3,445,996	3,465,083	3,229,605	(6.3%)	(216,392)
Technology	1,573,575	5,009,486	5,009,486	8,085,985	61.4%	3,076,499
Transportation	3,747,092	1,346,501	1,866,494	1,356,206	0.7%	9,705
Wild Spaces Public Places	3,007	9,161	9,161	13,698	49.5%	4,537
Total	151,519,450	156,419,484	157,176,720	155,426,437	(0.6%)	(993,047)
FTEs (All Funds)	1,594.00	1,496.00	1,497.75	1,462.55	(2.2%)	(33.45)

General Fund FY25 Summary

	FY23 Actual*	FY24 Adopted	FY24 Amended	FY25 Estimate (Fiscal Retreat - No GSC)	FY25 Proposed	\$ Change vs. FY24	% Change vs. FY24
Revenue	160,540,434	156,419,483	157,176,716	145,405,032	145,148,441	(11,271,042)	(7.2%)
Expenditures	152,864,078	156,419,483	157,176,716	145,405,032	155,426,437	(993,046)	(0.6%)
Surplus/(Deficit)	7,676,356	0	0	0	(10,277,996)		
				Add GSC Estimate	8,505,224		
				Estimated Surplus/Deficit	(1,772,772)		

Pending

- Government Services Contribution (due June 2024)
 - Franchise Fee option
- 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

SLAs/MOUs Update

New SLAs under development for:

- Human Resources: employee and labor relations
- Payroll: payroll processing and timekeeping
- Pension Obligation Bonds: GRU's portion of costs
- Risk Management: benefits, insurance, and retirement management

SLA updates underway for:

- Fleet: vehicle and equipment management including maintenance, procurement and disposal
- Human Resources: general support
- Information Technology
 - Berry Dunn analysis results

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

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)
- Capital Projects
 - Operating and Capital Budget Update

September 12

- First public hearing for FY25 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 FY25 Budget. City Commission:
- Sets Final Appendix A
 - Sets Final Millage Rate
 - Sets Final Financial Operating Plan for City

Thank You.