

City of
Gainesville

**Fiscal Year 2025 Budget
Second Public Hearing**

PRESENTED BY: CYNTHIA W. CURRY, CITY MANAGER

Cintya G. Ramos, Executive Chief of Staff

Steven Varvel, Director of Office of Management & Budget

SEPTEMBER 30, 2024

Impact of Hurricane Helene

- Second Public Hearing originally scheduled for Thursday, September 26, 2024 at 5:30 PM
- Per TRIM requirements, meeting was advertised in the Gainesville Sun on Monday, September 23, 2024 at 5:30 PM
- On September 25, 2024, the Florida Department of Revenue issued Executive Order 24-001 – Implementing Provisions of Governor Executive Orders 2024-208 and 2024-209 due to Hurricane Helene
- On September 25, 2024, the City Manager, after consultation with Mayor and City Attorney, notified the Florida Department of Revenue, the Alachua County Property Appraiser and the Alachua County Tax Collector that Second Public Hearing would be postponed to Monday, September 30, 2024 at 5:30 PM
- On September 25, 2024, the Notice of the meeting postponement was placed on City Hall front doors, City website and included in public information updates

Fiscal Year 2025 Budget Second Public Hearing Order of Budget Agenda Items

- FY 2025 Proposed Budget Presentation
- Set **Final** Millage Rate via Resolution No. 2024-732
- Set **Final** Financial Operating Plan for General Government via Resolution No. 2024-733

Note: Second Reading for Ordinance No. 2024-574 - Amending Commercial Solid Waste Franchise Fees re-advertised for October 17, 2024 due to Hurricane Helene

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:

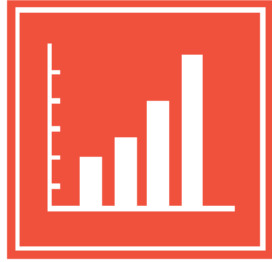
- Sets Final Millage Rate
- Sets Final Financial Operating Plan for City
- **Final Appendix Readvertised for (10/17/24)**

FY25 Strategic Plan Refresh

Goals



A Great Place to Live & Experience



Resilient Local Economy



Equitable Community



More Sustainable Community



"Best in Class" Neighbor Services

Critical Organizational Components



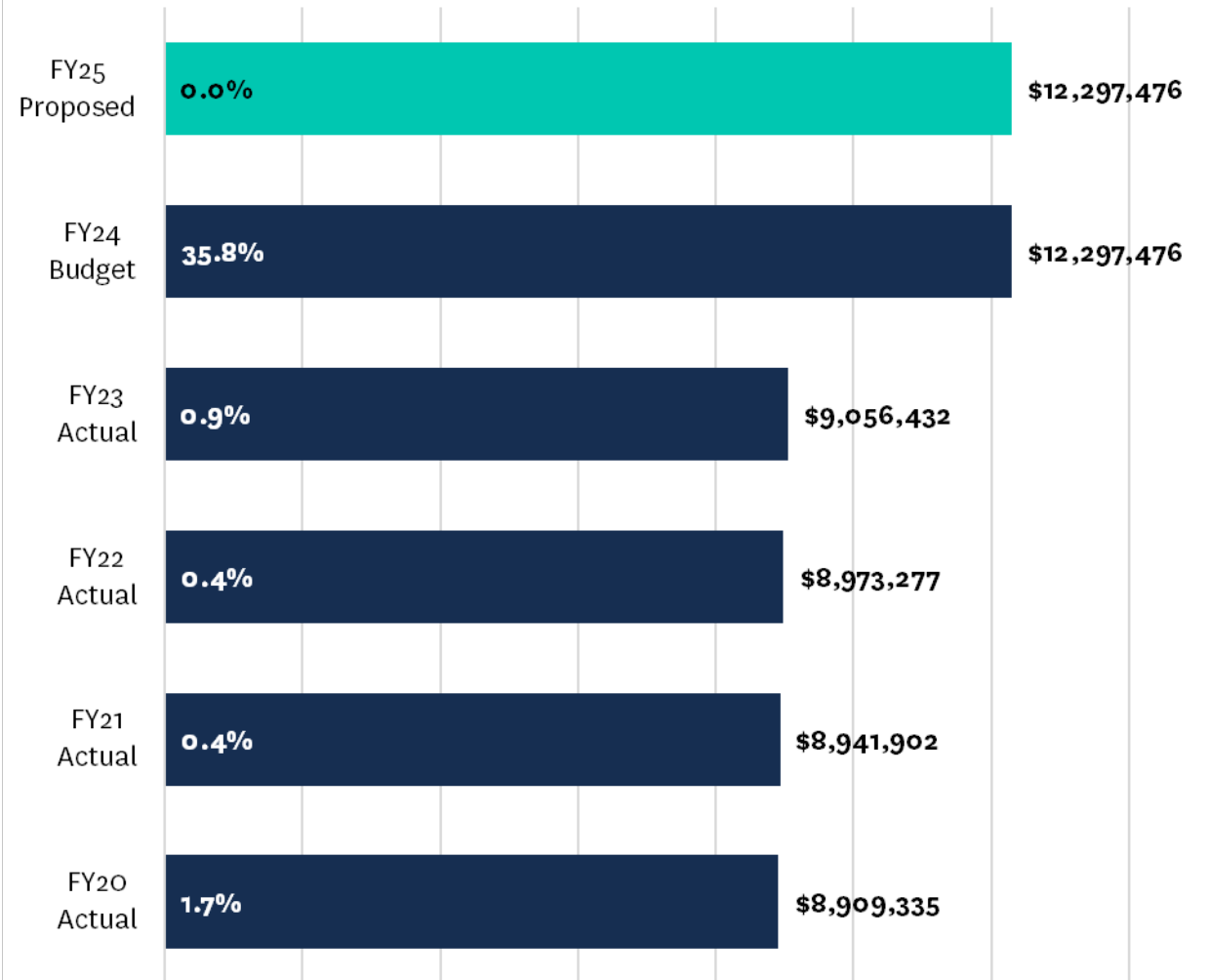
Top Priorities



Fire Assessment

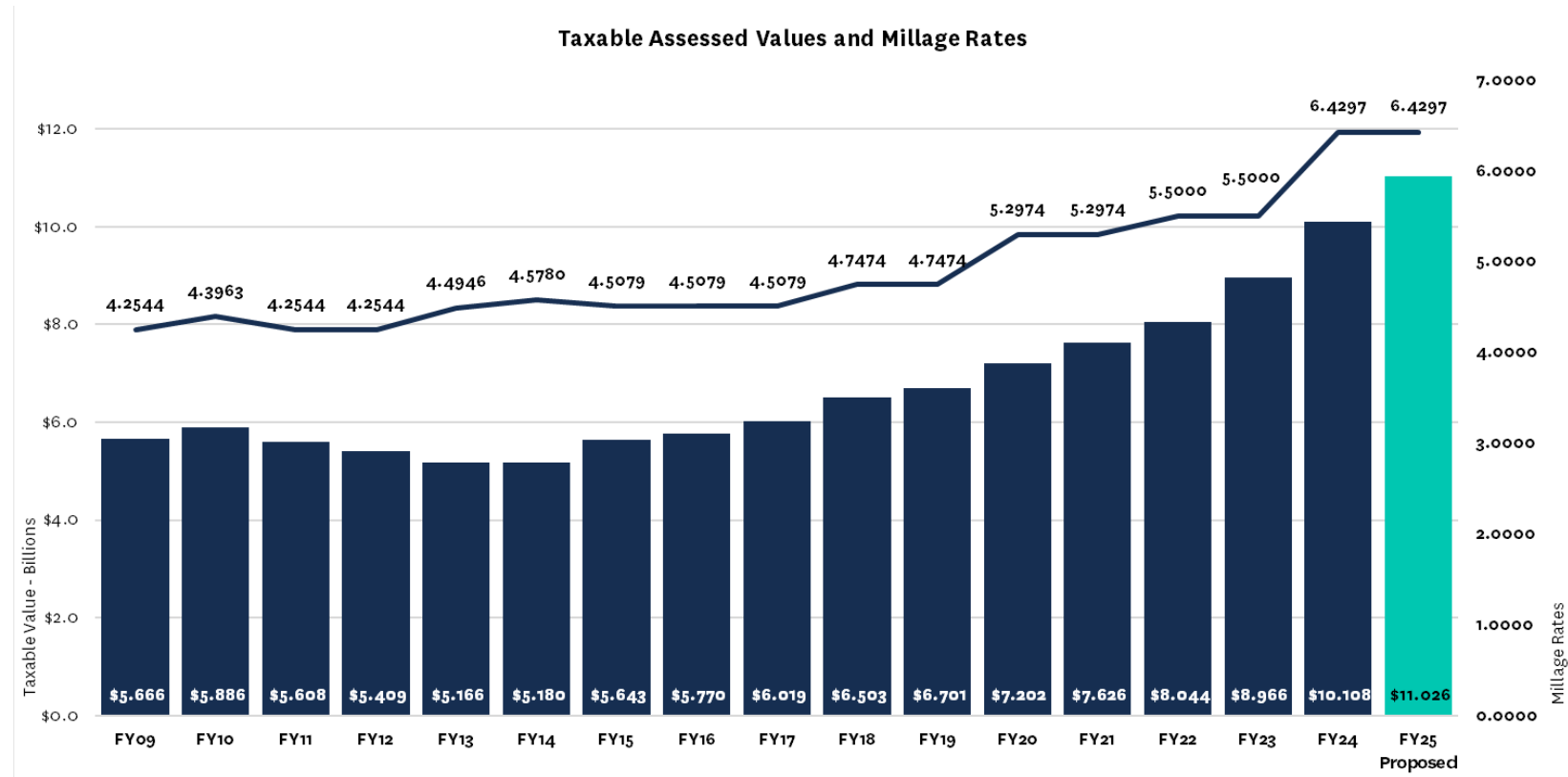
- The Fire Assessment Rate methodology was updated in FY 2024 and maintained in FY 2025.
- The Fire Assessment fee is set to recoup 51.68% of the assessable fire budget.
- FY 2025 revenue is estimated at \$12.3 million, the same level as the FY 2024 Budget.
- The graph to the right provides the five year history of fire assessment revenue.

Approved at the First Public Hearing on September 12, 2024 ([Agenda #2024-645](#))



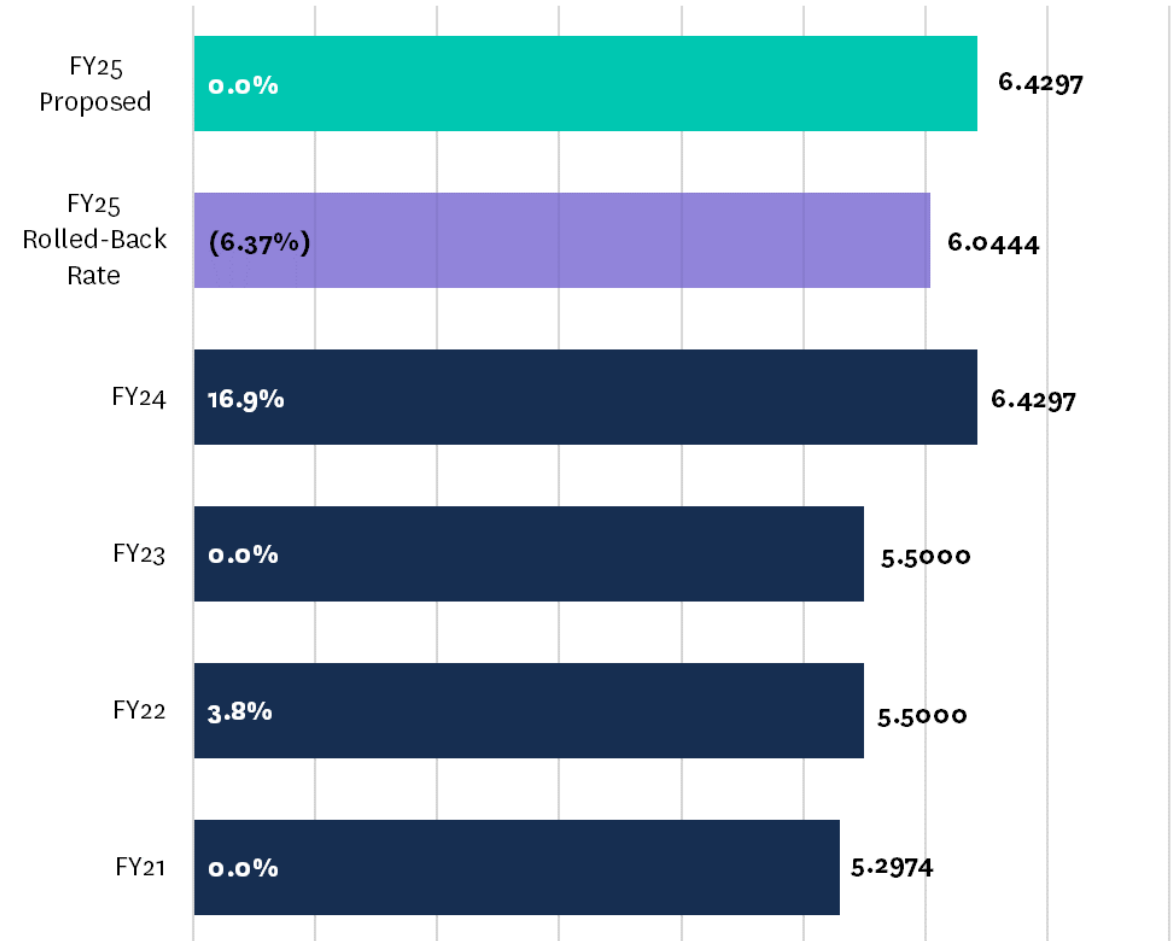
Taxable Assessed Values and Millage Rates

- July 1st Certified Taxable Value is \$11,025,576,892, an increase of 9.1% over last tax year's final taxable value.
- Taxable Assessed Values have increased for the 12th consecutive year.
- FY 2025 Millage rate is proposed to remain at 6.4297, the same rate as FY 2024.
- The increase in property values is projected to generate an additional \$5.2 million in property tax revenue in FY 2025.



Final FY 2025 Millage Rate

- The FY 2025 Maximum/Not-To-Exceed Millage Rate of 6.4297 mills, the same millage rate as FY 2024, was adopted by the City Commission on July 18, 2024.
- Florida Statutes Section 200.065, requires that the City Commission adopt a Final Millage Rate for FY 2025 general operating purposes.
 - **The Tentative Millage Rate for FY 2025 was approved at First Public Hearing on September 12, 2024 (Agenda #2024-688)**
- The Rolled-Back Rate is 6.0444 mills.
- The FY 2025 Proposed Final Millage Rate of 6.4297 mills is 6.37% higher than the Rolled-Back Rate.
- The graph to the right provides the five-year history of the millage rate.



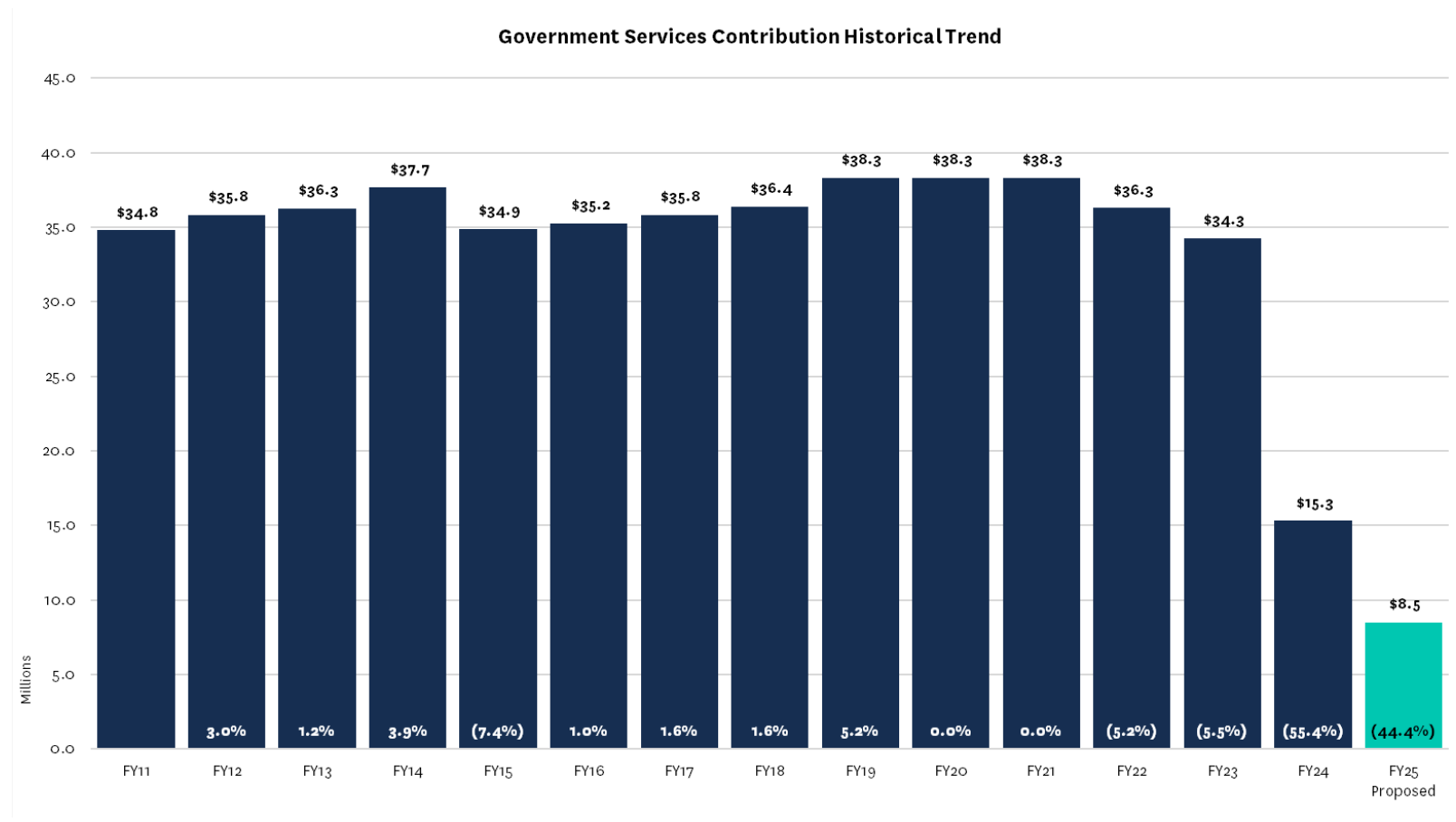
FY 2025 Rolled – Back Rate

- The Rolled-Back Rate provides the same amount of property tax revenue as was levied during the prior year.
- The Rolled-Back Rate for Fiscal Year 2025 is 6.0444 mills.
- The proposed Tentative Millage Rate for Fiscal Year 2025 is 6.4297 mills, 6.37% higher than the rolled-back rate.
- As a result, the City is required to publish a Notice of Proposed Tax Increase in accordance with the State of Florida’s Truth in Millage (TRIM) requirements.

Rolled-Back Rate Calculation		Rolled-Back Rate Calculation	
Step 1:		Step 1:	
Current Taxable Value		11,025,576,892	
- Net New Taxable Value		272,957,098	
Adjusted Current Year Taxable Value		10,752,619,794	
Step 2:		Step 2:	
Final Gross Taxable Value from Prior Year		10,108,303,089	
× Current Millage		6.4297	
Adjusted Prior Year Ad Valorem Proceeds		64,993,356	
Step 3:		Step 3:	
Adjusted Prior Year Ad Valorem Proceeds		64,993,356	
÷ Adjusted Current Year Taxable Value		10,752,619,794	
Rolled-Back Rate		6.0444	

Government Services Contribution

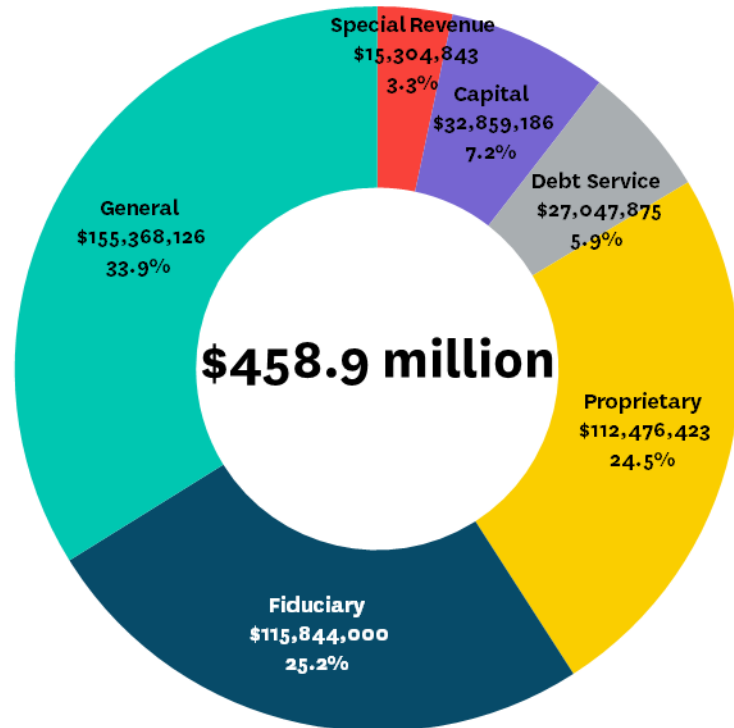
- In FY 2024, the Government Services Contribution was reduced from \$34.3 million to \$15.3 million, a reduction of \$19.0 million or 55.4% from prior fiscal year
- For FY 2025, the GRU Authority authorized another \$6.8 million or 44.4% reduction of the Government Services contribution, bringing the amount down to \$8,505,224
- The Government Services Contribution is now \$29.8 million or 77.8% lower than in FY 2019 – the lowest in recent history



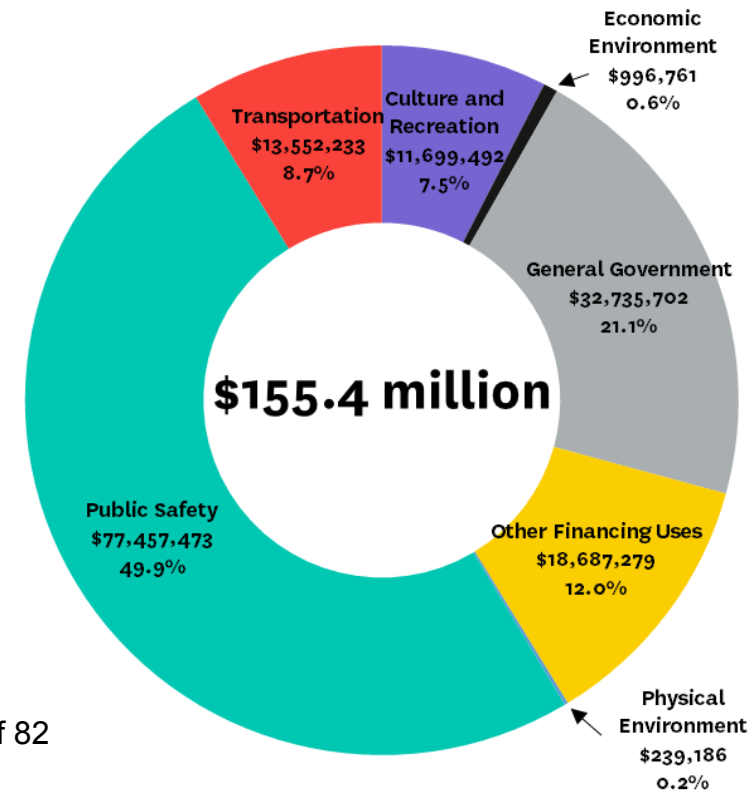
Final Budgets (All Funds & General Fund)

- The FY 2025 Proposed Budget for All Funds is \$458,900,453 including balances and transfers and is \$3.5 million or 0.8% higher than the FY 2024 Adopted All Funds Budget of \$455,442,748.
- The FY 2025 Proposed General Fund Budget is \$155,368,126 including balances and transfers and is \$1.1 million or 0.7% lower than the FY 2024 Adopted Budget of \$156,419,483.

FY 2025 All Funds Budget



FY 2025 General Fund Expenditures by Function



Revenue Summary – All Funds

- The FY 2025 Proposed Budget for All Funds is \$458,900,453 including balances and transfers.
- The FY 2025 Proposed Budget for All Funds is \$3.5 million or 0.8% higher than the FY 2024 Adopted All Funds Budget of \$455,442,748.

Revenues	General Fund	Special Revenue	Debt Service	Capital Projects	Proprietary	Fiduciary	Total
Taxes	90,270,576	0	0	19,825,586	2,340,045	0	112,436,207
Permits, Fees, Assessments	12,409,137	0	0	0	3,783,398	0	16,192,535
Intergovernmental	22,238,108	6,748,633	0	0	21,169,924	0	50,156,665
Charges for Services	16,129,097	1,185,000	0	0	72,696,760	27,640,000	117,650,857
Fines & Forfeitures	836,889	0	0	0	0	0	836,889
Miscellaneous Revenue	3,795,897	1,192,129	0	0	6,175,001	88,204,000	99,367,027
Transfers In From Other Funds	9,688,422	3,350,658	27,047,875	2,415,000	814,930	0	43,316,885
Use of Fund Balance	0	2,828,423	0	10,618,600	5,496,365	0	18,943,388
Total Revenue	155,368,126	15,304,843	27,047,875	32,859,186	112,476,423	115,844,000	458,900,453

Expenditure Summary – All Funds

Expenditures	General Fund	Special Revenue	Debt Service	Capital Projects	Proprietary	Fiduciary	Total
City Attorney	1,676,569	92,509	0	0	324,551	9,309	2,102,938
City Auditor	888,640	0	0	0	0	0	888,640
City Clerk	1,225,739	0	0	0	0	0	1,225,739
City Commission	579,098	0	0	0	0	0	579,098
City Manager	1,641,448	22,836	0	974,300	0	0	2,638,584
Communications & Marketing	1,043,980	0	0	0	0	0	1,043,980
Equity & Inclusion	1,447,750	0	0	0	0	0	1,447,750
Financial Services	3,816,908	250,000	0	0	160,946	303,171	4,531,025
Fire Rescue	27,757,792	175,000	0	1,625,000	1,810,000	0	31,367,792
Gainesville Community Reinvestment Area	0	7,042,861	0	0	0	0	7,042,861
Housing & Community Development	490,215	3,105,471	0	0	0	0	3,595,686
Human Resources	2,340,383	15,000	0	0	0	0	2,355,383
Management & Budget	910,072	0	0	0	0	0	910,072
Non-Departmental	29,309,964	1,186,237	27,047,875	1,050,018	0	89,436,596	148,030,690
Parks, Recreation and Cultural Affairs	11,825,090	295,000	0	65,000	276,500	0	12,461,590
Police	41,701,243	1,435,500	0	1,990,848	1,448,000	0	46,575,591
Public Works	15,918,893	1,517,606	0	6,925,000	28,813,236	0	53,174,735
Risk Management	154,000	0	0	0	38,278,763	28,979	38,461,742
Sustainable Development	3,197,394	0	0	0	4,439,788	0	7,637,182
Technology	8,085,985	0	0	190,000	0	0	8,275,985
Transportation	1,345,975	6,823	0	1,660,000	36,768,938	0	39,781,736
Wild Spaces Public Places	10,988	0	0	10,226,000	0	0	10,236,988
Total Department	155,368,126	15,144,843	27,047,875	24,706,166	112,320,722	89,778,055	424,365,787
Interfund Transfers	0	160,000	0	0	0	0	160,000
Addition to Fund Balance	0	0	Page 20 of 82	8,153,020	155,701	26,065,945	34,374,666
Total Expenditures	155,368,126	15,304,843	27,047,875	32,859,186	112,476,423	115,844,000	458,900,453

All Funds Positions Summary

- The FY 2025 Proposed General Government authorized position level is 1,461.75 FTEs
- Reflects eliminated, reclassified, frozen and new positions for FY 2025

Positions by Department	FY23 Actual	FY24 Adopted	FY24 Amended	FY25 Proposed	\$ Change vs. FY24 Adopted	% Change vs. FY24 Adopted
City Attorney	15.00	14.00	14.00	14.00	0.00	0.0%
City Auditor	7.00	6.00	6.00	6.00	0.00	0.0%
City Clerk	12.00	10.00	10.00	9.00	(1.00)	(10.0%)
City Commission	7.00	7.00	7.00	7.00	0.00	0.0%
City Manager	16.00	10.00	10.00	10.00	0.00	0.0%
Communications & Marketing	11.00	9.50	9.50	9.00	(0.50)	(5.3%)
Equity & Inclusion	13.00	12.00	12.00	12.00	0.00	0.0%
Financial Services	45.50	45.50	45.50	45.50	0.00	0.0%
Fire Rescue	210.00	210.00	211.00	213.50	3.50	1.7%
Gainesville Community Reinvestment Area	7.00	7.00	9.00	10.00	3.00	42.9%
Housing and Community Development	13.00	13.00	11.00	11.00	(2.00)	(15.4%)
Human Resources	26.00	23.00	23.00	21.00	(2.00)	(8.7%)
Management & Budget	13.00	8.00	7.00	6.00	(2.00)	(25.0%)
Non-Departmental	0.00	0.00	0.00	0.00	0.00	N/A
Parks, Recreation and Cultural Affairs	122.75	113.75	114.50	114.50	0.75	0.7%
Police	388.25	386.25	386.25	381.75	(4.50)	(1.2%)
Public Works	201.50	209.50	210.50	208.50	(1.00)	(0.5%)
Risk Management	17.50	16.00	16.00	17.00	1.00	6.3%
Sustainable Development	85.00	71.00	71.00	70.00	(1.00)	(1.4%)
Technology	10.00	10.00	10.00	9.00	(1.00)	(10.0%)
Transportation	368.50	309.50	309.50	282.00	(27.50)	(8.9%)
Wild Spaces Public Places	5.00	5.00	5.00	5.00	0.00	0.0%
Total	1,594.00	1,496.00	1,497.75	1,461.75	(34.25)	(2.3%)

Position Reductions

- The FY 2025 Proposed Budget:
 - Eliminates 42.0 full-time equivalent (FTE) positions across all funds
 - Of these 42.0 FTE, 6.0 FTE were reclassified or added back into the FY 2025 Budget for a net impact of 36.0 FTE reductions compared to the FY 2024 Amended Budget
 - An additional 23.0 FTE are frozen and unbudgeted in the General Fund
- The net impact of all position changes is a reduction in expenditures of \$3.6 million.
 - General Fund: \$2.4 million – 9.5 eliminated FTE, 23.0 frozen FTE
 - Other Funds: \$1.2 million – 26.5 eliminated FTE
- In addition to 125.5 FTEs eliminated in FY 2024 across all funds (\$8.3 million)

Eliminated Positions	FTE
City Clerk	1.0
Communications & Marketing	0.5
Fire Rescue	2.0
Human Resources	2.0
Management & Budget	1.0
Police	1.0
Public Works	3.0
Sustainable Development	1.0
Technology	1.0
Transportation	29.5
Total Eliminated Positions	42.0
Total Positions Reclassified / Added	FTE
Fire Rescue	1.0
Public Works	1.0
Gainesville Community Reinvestment Area	1.0
Risk Management	1.0
Transportation	2.0
Total Reclassified/Added Positions	6.0
Net Position Reduction	36.0
Frozen/Unbudgeted Positions	FTE
Financial Services	3.0
Police	20.0
Total Frozen/Unbudgeted Positions	23.0

Revenue Summary – General Fund

- The FY 2025 Proposed General Fund Revenue Budget is \$155.4 million, \$1.1 million or 0.7% lower than the FY 2024 Adopted Budget.
- The FY 2025 Proposed Budget reflects a significant adjustment in revenue structure for the General Fund due to reduction in the Government Services Contribution, which reduced General Fund revenue by \$6.8 million in FY 2025. This follows a \$19.0 million reduction in FY 2024.
- The Government Services Contribution was the second largest revenue source for the General Fund in FY 2023 (22.2% of all revenues) and it is now the sixth largest revenue source in the General Fund (5.5%).

Revenues	FY23	FY24		FY25		\$ Change vs. FY24	% Change vs. FY24
	Actual	Adopted Budget	% of FY24 Budget	Proposed Budget	% of FY25 Budget		
Property Taxes	47,328,375	62,878,409	40.2%	68,055,505	43.8%	5,177,096	8.2%
Other Taxes	21,233,369	22,140,428	14.2%	22,215,071	14.3%	74,643	0.3%
Fire Assessment	9,056,432	12,297,476	7.9%	12,297,476	7.9%	0	0.0%
Miscellaneous Permits	607,646	111,661	0.1%	111,661	0.1%	0	0.0%
Intergovernmental	24,590,314	20,956,078	13.4%	22,238,108	14.3%	1,282,030	6.1%
Charges for Services	15,971,778	17,492,570	11.2%	16,129,097	10.4%	(1,363,473)	(7.8%)
Fines & Forfeitures	911,818	684,585	0.4%	836,889	0.5%	152,304	22.2%
Miscellaneous Revenue	4,269,690	2,670,305	1.7%	3,795,897	2.4%	1,125,592	42.2%
Transfers In From Other Funds	1,945,418	1,882,747	1.2%	1,183,198	0.8%	(699,549)	(37.2%)
Government Services Contribution	34,283,000	15,305,224	9.8%	8,505,224	5.5%	(6,800,000)	(44.4%)
Fund Balance	0	0	0.0%	0	0.0%	0	N/A
Total General Fund Revenue	160,197,839	156,419,483		155,368,126		(1,051,357)	(0.7%)

Expenditure Summary – General Fund

- The FY 2025 Proposed General Fund Expenditure Budget is \$155.4 million, \$1.1 million or 0.7% lower than the FY 2024 Adopted Budget.
- FY 2025 Proposed Budget reflects:
 - Another year of significant General Fund revenue loss
 - Prioritizing funding public safety departments
 - An increase of \$2.9 million for IT SLA services in FY 2025 which funds the SLA at \$5.9 million
 - Reduction of operating budgets in 12 departments

Department	FY23 Actual	FY24 Adopted	FY24 Amended	FY25 Proposed	\$ Change vs. FY24 Adopted	% Change vs. FY24 Budget
City Attorney	1,501,709	1,633,410	1,633,410	1,676,569	43,159	2.6%
City Auditor	816,362	909,639	919,264	888,640	(20,999)	(2.3%)
City Clerk	1,654,515	1,293,628	1,495,878	1,225,739	(67,889)	(5.2%)
City Commission	510,506	475,360	556,727	579,098	103,738	21.8%
City Manager	1,639,805	1,664,859	1,744,858	1,641,448	(23,411)	(1.4%)
Communications & Marketing	896,412	1,012,582	1,012,582	1,043,980	31,398	3.1%
Equity & Inclusion	1,187,119	1,545,651	1,545,651	1,447,750	(97,901)	(6.3%)
Financial Services	3,637,827	3,921,907	3,925,872	3,816,908	(104,999)	(2.7%)
Fire Rescue	23,992,813	27,956,134	27,956,134	27,757,792	(198,342)	(0.7%)
Housing and Community Development	376,606	474,153	474,153	490,215	16,062	3.4%
Human Resources	2,270,668	2,351,593	2,448,593	2,340,383	(11,210)	(0.5%)
Management & Budget	1,464,221	1,289,370	1,110,550	910,072	(379,298)	(29.4%)
Non-Departmental	38,726,621	31,692,008	30,647,074	29,309,964	(2,382,044)	(7.5%)
Parks, Recreation and Cultural Affairs	12,158,787	11,802,575	12,213,694	11,825,090	22,515	0.2%
Police	36,232,292	41,301,911	41,417,761	41,701,243	399,332	1.0%
Public Works	14,668,957	17,120,730	18,088,549	15,918,893	(1,201,837)	(7.0%)
Risk Management	229,462	162,827	272,227	154,000	(8,827)	(5.4%)
Sustainable Development	3,952,272	3,445,998	3,465,083	3,197,394	(248,604)	(7.2%)
Technology	1,598,575	5,009,486	5,009,486	8,085,985	3,076,499	61.4%
Transportation	3,747,092	1,346,501	1,866,494	1,345,975	(526)	(0.04%)
Wild Spaces Public Places	3,007	9,161	9,161	10,988	1,827	19.9%
Total	151,265,628	156,419,483	157,813,202	155,368,126	(1,051,357)	(0.7%)

Fund Balance Update – General Fund

- The Audited Unassigned Fund Balance as of the Fiscal Year 2023 Annual Audit (period ended September 30, 2023) is \$49,001,407.
- The Fiscal Year 2025 Proposed Budget does not include an appropriation of General Fund fund balance.
- The current audited Fund Balance meets the Fund Balance Policy.

Requirements		
Emergency Fund Level	0.015%	of TAV (per Fund Balance Policy adopted Sept. 2021)
Minimum Fund Balance	16.7%	of following fiscal year's operating expenditures
Maximum Fund Balance	25.0%	of following fiscal year's operating expenditures

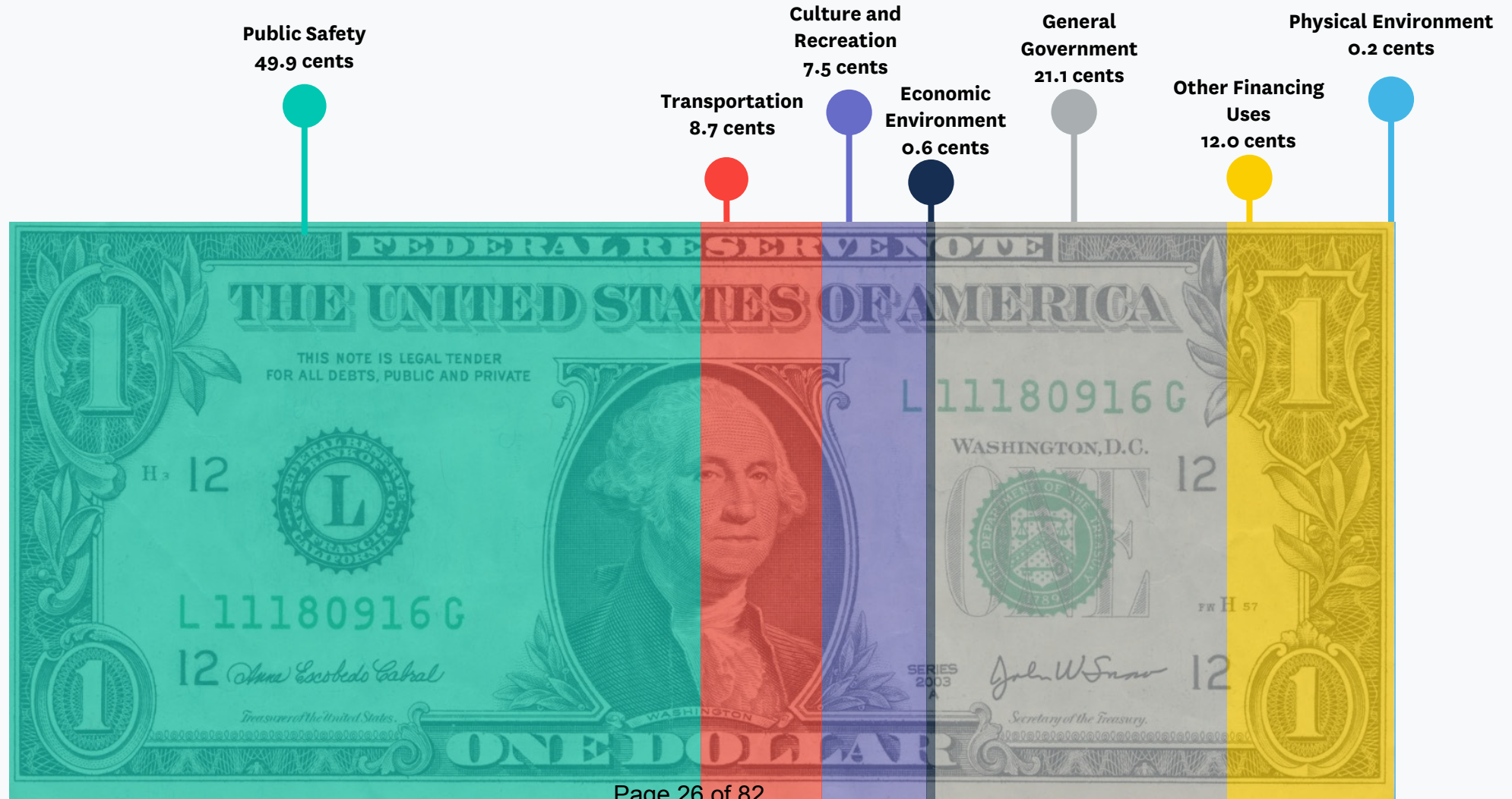
Fiscal Year	Taxable Assessed Value (TAV) (July 1, 2024)	Expenditures	FYE 2023 Unassigned Fund Balance	Emergency Fund Level	Emergency Fund Level Met?	Minimum Fund Balance Requirement	Minimum Fund Balance Requirement Met?	Maximum Fund Balance Requirement	Maximum Fund Balance Requirement Exceeded?	Available to Appropriate
2025 (Proposed)	\$11,025,576,892	\$155,368,126	\$49,001,407	\$1,653,837	Yes	\$25,946,477	Yes	\$38,842,032	Yes	\$10,159,376

Amount over the maximum requirement: \$10,159,376

Amount over minimum requirement: \$23,054,930

General Fund Presented As One Dollar

FY 2025 Proposed Budget: \$155,368,126



Summary of General Fund Revenues & Expenses

- Florida Statutes, Chapter 166:
 - This statute authorizes municipalities to levy taxes, issue licenses, and set user fees to raise money necessary to conduct municipal government activities.
 - This chapter also requires that local governments adopt a balanced budget.
- The FY 2025 Proposed Budget meets Florida Statutes, Chapter 166 requirements.

	FY24 Adopted Budget	FY25 Proposed Budget	Difference	% Change
Revenues	\$156,419,483	\$155,368,126	(\$1,051,357)	(0.7%)
Expenditures	\$156,419,483	\$155,368,126	(\$1,051,357)	(0.7%)
Balanced Budget	\$0	\$0		

Thank You.

City of
Gainesville

**Fiscal Year 2025 Budget
Second Public Hearing**

PRESENTED BY: CYNTHIA W. CURRY, CITY MANAGER

Cintya G. Ramos, Executive Chief of Staff

Steven Varvel, Director of Office of Management & Budget

SEPTEMBER 30, 2024



City of Gainesville Agenda Item Report

File Number: 2024-732

Agenda Date: September 30, 2024

Department: Office of Management & Budget

Title: 2024-732 Establishing a Final Millage Rate for Fiscal Year 2024-2025 (B)

Department: Office of Management and Budget

Description: A resolution of the City Commission of the City of Gainesville, Florida; relating to the levy of general municipal purpose Ad Valorem Taxes for the 2024-2025 fiscal year beginning October 1, 2024 and ending September 30, 2025; adopting the Final Millage Rate; directing the transmittal of certified copies; authorizing a specified adjustment to the final millage rate; and providing an immediate effective date.

Per Florida Statutes Section 200.065, the City Commission is required to establish a Final Millage Rate for Fiscal Year 2025. The proposed Final Millage Rate for Fiscal Year 2025 is 6.4297 mills, the same millage rate as FY 2024. The proposed Final Millage Rate is 0.3853 mills or 6.37% more than the “rolled-back” rate of 6.0444 mills. Based on the July 1, 2024 Certified Tax Valuation of \$11,025,576,892, the proposed Final Millage Rate is estimated to generate \$68.1 million in property tax revenue based on a 96% collection rate for the General Fund; \$5.2 million or 8.2% above the Fiscal Year 2024 estimated property tax revenue

Fiscal Note: The Fiscal Year 2025 estimated property tax revenue, based on the proposed Final Millage Rate of 6.4297 and a 96% collection rate, is \$68,055,505.

Procedure:

Florida Statutes, Section 200.065, requires that at the conclusion of the first public hearing on the proposed tax rate and budget, the City proceed in the following specific manner:

1. Within 15 days after the adoption of the tentative millage and budget, the taxing authority must advertise its intent to adopt a final millage and budget.
2. The final hearing must take place two to five days after the advertisement is first published in the newspaper.
3. Taxing authorities must place advertisements in a newspaper of general circulation in the county or in its geographically limited insert. The insert must circulate in geographic boundaries that include the taxing authority’s geographic boundaries.

4. The City Commission must adopt a final ad valorem millage rate for FY 2025 general operating purposes. This is accomplished by adopting a Resolution which includes the percentage increase or decrease over the "rolled-back" rate.
5. The City Commission must adopt a final general operating budget for Fiscal Year 2025, which also includes budgets for the General Fund, Special Revenue Funds, Debt Service Funds, Capital Projects Funds, Proprietary Funds, and Fiduciary Funds. This is accomplished by adopting a companion Resolution (see accompanying Final General Government Financial and Operating Plan Budget Agenda Item #2024-733).

Analysis of Property Values and Property Tax Revenue in Gainesville:

On June 1, 2024, the City received the 2024 Estimated Taxable Values from the Alachua County Property Appraiser indicating that the overall taxable value for the City of Gainesville was approximately \$10,940,000,000. This estimate came in lower than budgeted growth assumption of 8% over prior fiscal year.

On July 1, 2024, the City received the Certification of Taxable Value from the Alachua County Property Appraiser indicating that the overall taxable value for the City of Gainesville is \$11,025,576,892 for Tax Year 2024, including \$272,957,098 of new construction. Overall, this represents a \$917.3 million, or 9.1% increase in taxable values compared to the final Tax Year 2023 Taxable Value of \$10,108,303,089.

On July 18, 2024 the City Commission approved the Maximum/Not-To-Exceed Millage rate for Fiscal Year 2025 ([Agenda #2024-550](#)). The City Commission approved maintaining the Fiscal Year 2024 millage and set the Maximum/Not-To-Exceed Millage for Fiscal Year 2025 at 6.4297 mills. This proposed Maximum/Not-To-Exceed Millage rate is projected to generate \$68.1 million in property tax revenue in Fiscal Year 2025.

On September 12, 2024, the City Commission approved the Tentative Millage Rate for Fiscal Year 2025 ([Agenda #2024-688](#)) of 6.4297 mills at the first public hearing for the FY 2025 budget and set the date of the second hearing for September 26, 2024 at 5:30 PM.

The statutorily required Notice of Property Tax Increase and TRIM advertisement is scheduled to run on September 23, 2024 in the Gainesville Sun. The proof of advertisement and affidavit is attached as back-up to this agenda item.

The following table summarizes these assumptions and calculations.

	Estimated Taxable Values - June 1	Certified Taxable Values - July 1	Estimated vs. Certified Taxable Value	Maximum/Not-To-Exceed Millage Rate - July 18
Taxable Valuation	\$ 10,940,000,000	\$ 11,025,576,892	\$ 85,576,892	\$ 11,025,576,892
Recommended Millage Rate	6.4297	6.4297		6.4297
Estimated Property Tax Revenue	\$ 67,527,281	\$ 68,055,506	\$ 528,224	\$ 68,055,506

Impact of Proposed Millage Levy on Homesteaded Property Owners:

In 1992, voters approved an amendment to the Florida Constitution known as Amendment 10, also known as Save Our Homes (SOH). SOH is an assessment limitation, or “cap,” on increases in the assessed value of a homestead residence. Those increases are limited to 3.0% or the percent change in the CPI (Consumer Price Index),

whichever is less. The “cap” goes into effect beginning the year after a homestead exemption is granted.

Based on property values as of July 1, 2024, for a single-family home in Gainesville, the median taxable property value is \$125,590 and the average taxable property value is \$140,979.

The following table provides an analysis of the proposed millage rate on homestead properties at varying property value levels.

Homesteaded Property							
Property Value	\$ 150,000	\$ 200,000	\$ 250,000	\$ 300,000	\$ 350,000	\$ 400,000	
Adjusted Property Value with Homestead	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	
Estimated Annual Property Tax Bill	\$ 642.97	\$ 964.46	\$ 1,285.94	\$ 1,607.43	\$ 1,928.91	\$ 2,250.40	

Impact of Proposed Millage Levy on Non-Homesteaded Property Owners:

The Non-Homestead assessment limitation limits the increase of a real property assessment at 10% each year for non-school board assessed values. The Non-Homestead assessment limitation is available to real property not receiving a homestead exemption or classification. It does not apply to tangible personal property. Increases in real property assessed value are limited to no more than 10%, as compared to the previous year, regardless of the market value increase. However, the assessed value may increase up to 10% per year, even if the market value remains the same (commonly referred to as “recapture”); unlike Homesteaded property, which can only go up by 3% or the CPI, whichever is lower.

The following table provides an analysis of the proposed millage rate on non-homestead properties at varying property value levels.

Non-Homesteaded Property							
Property Value	\$ 150,000	\$ 200,000	\$ 250,000	\$ 300,000	\$ 350,000	\$ 400,000	
Estimated Annual Property Tax Bill	\$ 964.46	\$ 1,285.94	\$ 1,607.43	\$ 1,928.91	\$ 2,250.40	\$ 2,571.88	

Overlapping Jurisdictional Millage Rates:

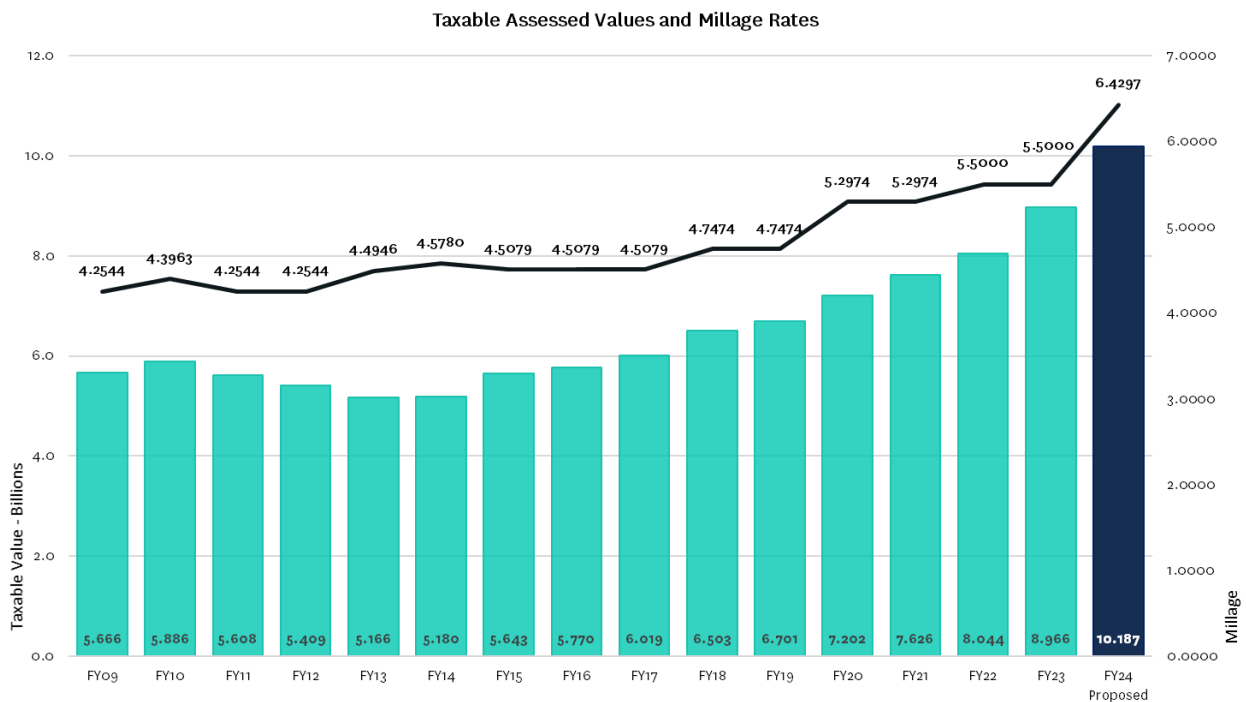
City of Gainesville property owners must also pay property taxes to Alachua County, the School District (State Law and Required Local Board), St. John’s River Water Management District, the Library and Children’s Trust. For Fiscal Year 2025, these taxing authorities represent 70.7% of a City of Gainesville property owner’s tax bill.

With the proposed rates for FY 2025, the City of Gainesville portion of the total tax bill is approximately 29.3%. The overall property tax bill is proposed to decrease by 1.1%. The following table provides an overview of the millage rates for the aforementioned authorities for Fiscal Year 2024 and proposed for Fiscal Year 2025.

Taxing Jurisdiction	FY24 Adopted Millage Rate	% of Total Tax Bill	FY25 Proposed Millage Rate	% of Total Tax Bill	% Change vs. FY24
Alachua County	7.6414	34.5%	7.6180	34.7%	(0.3%)
Gainesville	6.4297	29.0%	6.4297	29.3%	0.0%
School District - State Law	3.2480	14.6%	3.0130	13.7%	(7.2%)
School District - Required Local Board	3.1840	14.4%	3.2480	14.8%	2.0%
St. John's River Water Management District	0.1793	0.8%	0.1793	0.8%	0.0%
Library	1.0339	4.7%	1.0000	4.6%	(3.3%)
Children's Trust	0.4612	2.1%	0.4500	2.1%	(2.4%)
Total	22.1775		21.9380		(1.1%)

Historical Perspective:

The following table provides a historical overview of property tax valuations and corresponding millage rates for the City. In Fiscal Year 2014 and Fiscal Year 2015, the City adopted the rolled-back rate and in Fiscal Year 2019, the City adopted a millage rate below the rolled-back rate. The proposed Millage Rate for Fiscal Year 2025 is 6.4297 mills.



Statutory Requirements:

Florida Statute 200.065, entitled "Method of Fixing Millage," establishes specific guidelines that must be used by all local government entities in setting millage (property tax) rates. Under the Florida Statute, the City is required, within 35 days of receipt of the "Certification of Taxable Value" (received July 1, 2024), to advise the Alachua County Property Appraiser of the proposed millage rate, the calculated "rolled-back" rate and the date, time, and place of the first public hearing to consider the proposed millage rates and budgets for Fiscal Year 2025.

After setting the proposed Fiscal Year 2025 millage rate, the Mayor and City Commission may, at any time prior to final adoption, lower the proposed millage rate. However, increasing the proposed millage rate may only be accomplished by completing an expensive mailing and advertising process to every property owner in the City of

Gainesville. The City’s proposed millage rate, as well as those of other taxing authorities, is included in the Truth-in-Millage (TRIM) statement sent to each property owner in the City of Gainesville by the Alachua County Property Appraiser

Final Millage Rate for Fiscal Year 2025:

The proposed Final Millage Rate for Fiscal Year 2025 is 6.4297 mills, the same millage rate as FY 2024.

The Tentative Millage Rate of 6.4297 mills for FY 2025 was approved by the City Commission at the first public hearing on September 12, 2024 ([Agenda #2024-688](#)).

Adoption of the Final Millage Rate of 6.4297 mills for FY 2025 requires a two-thirds vote of the governing body per the State of Florida’s Truth-in-Millage (TRIM) requirements.

“Rolled-Back” Rate:

As defined in Section 200.065, Florida Statutes, the "rolled-back rate" is that certain millage rate which, exclusive of: new construction, additions to structures, deletions, increases in the value of improvements that have undergone a substantial rehabilitation that increased the assessed value of the improvements by at least 100 percent, property added due to geographic boundary changes, total taxable value of tangible personal property within the jurisdiction in excess of 115 percent of the previous year's total taxable value, and any dedicated increment value, will provide the same ad valorem tax revenue as was levied during the prior year less the amount, if any, paid or applied as a consequence of an obligation measured by the dedicated increment value.

The rolled-back rate for Fiscal Year 2025 is 6.0444 mills. The proposed Maximum/Not-To-Exceed Millage Rate of 6.4297 mills is 6.37% higher than the rolled-back rate. This millage rate would generate an estimated \$63.9 million in property tax revenue, \$4.1 million less than the estimated property tax revenue generated by the 6.4297 millage rate. As a result, the City is required to publish a Notice of Proposed Tax Increase in accordance with the State of Florida’s Truth in Millage (TRIM) requirements.

Strategic Connection:

- Goal 1: Equitable Community
- Goal 2: More Sustainable Community
- Goal 3: A Great Place to Live and Experience
- Goal 4: Resilient Local Economy
- Goal 5: “Best in Class” Neighbor Services

Recommendation: City Commission 1) set the Final Millage Rate for Fiscal Year 2024-2025 at 6.4297 mills and 2) adopt the proposed Resolution.

RESOLUTION NO. 2024-732

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6 **A resolution of the City Commission of the City of**
7 **Gainesville, Florida; relating to the levy of general**
8 **municipal purpose Ad Valorem Taxes for the 2024-2025**
9 **fiscal year beginning October 1, 2024 and ending**
10 **September 30, 2025; adopting the Final Millage Rate;**
11 **directing the transmittal of certified copies; authorizing a**
12 **specified adjustment to the Final Millage Rate; and**
13 **providing an immediate effective date.**
14

15
16 **WHEREAS**, on July 18, 2024, the City Commission of the City of Gainesville, Florida
17 adopted Resolution No. 2024-550 approving the proposed millage rate necessary to fund the
18 Proposed Tentative General Government Financial and Operating Plan Budget; and

19 **WHEREAS**, pursuant to law and utilizing the rate established in Resolution No. 2024-550
20 on or about August 19, 2024, the Alachua County Property Appraiser mailed a Notice of Proposed
21 Property Taxes to each taxpayer listed on the current year's assessment roll; and

22 **WHEREAS**, the said Notice of Proposed Property Taxes advised the recipients of the
23 public hearing to be conducted by the City Commission of the City of Gainesville, Florida for
24 consideration of its Tentative General Government Financial and Operating Plan Budget and the
25 Tentative Millage Rate necessary to fund the said budget; and

26 **WHEREAS**, on September 12, 2024, the City Commission of the City of Gainesville,
27 Florida held the public hearing as specified in the Notice of Proposed Property Taxes and in
28 accordance with applicable law; and

29 **WHEREAS**, on September 12, 2024, the City Commission of the City of Gainesville,
30 Florida adopted Resolution No. 2024-688 approving a Tentative Millage Rate necessary to fund
31 the Tentative General Government Financial and Operating Plan Budget.
32

1 **NOW, THEREFORE, BE IT RESOLVED BY THE CITY COMMISSION OF THE**
2 **CITY OF GAINESVILLE, FLORIDA:**

3 **Section 1.** The final operating millage rate of 6.4297 mills to fund the Final General
4 Government Financial and Operating Plan Budget for the City of Gainesville’s 2024-2025 fiscal
5 year is hereby approved.

6 **Section 2.** The General Fund final operating millage rate approved herein is greater than
7 the rolled-back rate of 6.0444 mills by 6.37%.

8 **Section 3.** The City Manager is hereby authorized and directed to transmit copies of this
9 Resolution, as well as any other forms or documents required by law, to the Alachua County
10 Property Appraiser, Alachua County Tax Collector, and the Florida Dept. of Revenue within three
11 (3) days after the adoption of this Resolution.

12 **Section 4.** In the event the City is notified by the Alachua County Property Appraiser of
13 an aggregate change in the assessment roll of more than one (1) percent pursuant to Section
14 200.065(6), Florida Statutes, then the millage rate adopted in Section 1 of this Resolution may be
15 adjusted in accordance with Section 200.065(6), Florida Statutes. The City Manager is hereby
16 authorized to compute the adjustments as in provided in Section 200.065(6), and administratively
17 adjust the millage rates. The City Manager is also authorized and directed to execute an official
18 notification of the millage adjustment, and shall deliver the same to the Alachua County Property
19 Appraiser within three (3) days of the receipt of any notice of aggregate change in the assessment
20 roll.

21

22

1 **Section 5.** This resolution shall take effect immediately upon its adoption.

2 **PASSED AND ADOPTED**, this 26th day of September, 2024.

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Harvey L. Ward, Jr., Mayor

6

7

Approved as to Form and Legality:

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10

11

Daniel M. Nee, City Attorney

12 **ATTEST:**

13

14 _____
Kristen J. Bryant, City Clerk



City of Gainesville Agenda Item Report

File Number: 2024-733

Agenda Date: September 30, 2024

Department: Office of Management & Budget

Title: 2024-733 Final General Government Financial and Operating Plan Budget for Fiscal Year 2024-2025 (B)

Department: Office of Management and Budget

Description: A Resolution of the City Commission of the City of Gainesville, Florida; relating to its General Government Financial and Operating Plan Budget for the 2024-2025 fiscal year beginning October 1, 2024 and ending September 30, 2025; adopting the Final General Government Financial and Operating Plan Budget; and providing an immediate effective date.

Fiscal Note: The proposed FY 2025 Final Financial and Operating Plan totals \$458,900,453 and is, as required by Florida Statutes, a balanced Budget. The proposed FY 2025 Final Financial and Operating Financial Plan includes the budgets for the General, Special Revenue, Debt Service, Capital, Proprietary, and Fiduciary funds. The authorized position level for FY 2025 is 1,461.75 FTEs across all funds.

Explanation: As outlined in the companion agenda item #2024-732 Final Millage Rate for Fiscal Year 2024-2025, Florida Statutes Section 200.065 specifies the manner in which budgets are adopted. First, the final millage rate for general operating is adopted, then immediately thereafter, the final budgets are adopted. The attached Resolution that presents the final budget for the General, Special Revenue, Debt Service, Capital, Proprietary and Fiduciary Funds for Fiscal Year 2024-2025 is, therefore, presented to you at this time for adoption.

Fiscal Year 2025 Budget Drivers

The City of Gainesville's FY 2025 Budget Development process began in January 2024 when the City Commission approved the upcoming fiscal year's budget development calendar. This traditional action included scheduling budget workshops to review revenue and expenditure estimates with the City Commission ahead of setting the maximum millage rate for FY 2025 in July 2024 and the two statutorily required public hearings in September.

Developing the Financial and Operating Plan Budget

The development of the FY 2025 Financial and Operating Plan involved a thorough assessment of the City's available revenue sources and review of expenditures. Early in the budget development process, the City Manager asked all departments to provide budgets assuming the City did not receive a Government Services Contribution from the Gainesville Regional Utilities as discussions at that time from the Gainesville Regional Utilities Authority leaned in this direction. This would be a reduction in General Fund revenue of \$15.3 million from prior fiscal year. Departments were given a target budget to reach based on their prorated share of the revenue reduction. These budgets were presented to the City Commission during budget workshops held in May and June 2024.

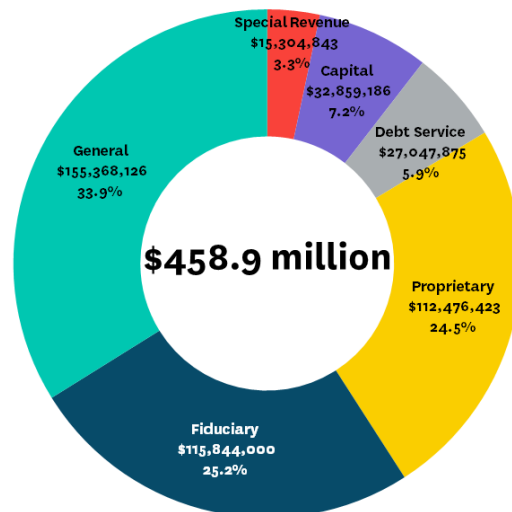
The City was notified by the Gainesville Regional Utilities that it would receive a reduced Government Services Contribution of \$8.5 million in July 2024. This amount is \$6.8 million or 44.4% less than the amount received in FY 2024. The City Manager then reviewed all operating budget submissions and prioritized restoring public safety department budgets. The \$8.5 million was not sufficient to restore all public safety related expenditures, and staff recommends deferring certain vehicle replacements by one year to reduce expenditures further. With this adjustment, the FY 2025 budget is balanced; however, 12 operating departments have budget reductions, 36.0 FTEs are eliminated and an additional 23.0 FTEs are frozen and unbudgeted. This is in addition to budget reductions and 125.5 FTEs that were eliminated in FY 2024 when the Government Services Contribution was reduced by \$19.0 million.

Staff also continues to review shared services and is actively reviewing and negotiating service level agreements. This includes working through FY 2025 to establish an independent IT Department in the City.

Proposed Final Financial and Operating Plan

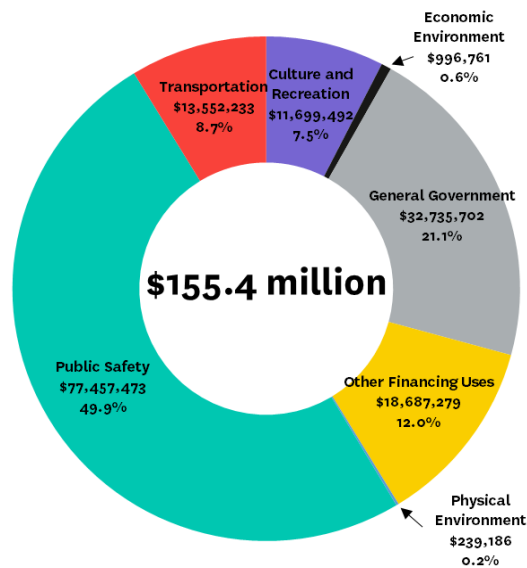
The FY 2025 Proposed Budget for All Funds is \$458,900,453 including balances and transfers and is \$3.5 million or 0.8% higher than the FY 2024 Adopted All Funds Budget of \$455,442,748.

FY 2025 All Funds Budget



The FY 2025 Proposed General Fund Budget is \$155,368,126 including balances and transfers and is \$1.1 million or 0.7% lower than the FY 2024 Adopted Budget of \$156,419,483. This is the first reduction in the City’s General Fund in at least 25 years.

FY 2025 General Fund Expenditures by Function



As shown in the following table, the FY 2025 Proposed Budget reflects an adjustment in revenue structure for the General Fund, primarily driven by the significant reduction in the Government Services Contribution revenue which has declined by \$29.8 million or 77.8% since FY 2019 when the Government Services Contribution was \$38.3 million.

Revenues	FY23	FY24		FY25		\$ Change vs. FY24	% Change vs. FY24
	Actual	Adopted Budget	% of FY24 Budget	Proposed Budget	% of FY25 Budget		
Property Taxes	47,328,375	62,878,409	40.2%	68,055,505	43.8%	5,177,096	8.2%
Other Taxes	21,233,369	22,140,428	14.2%	22,215,071	14.3%	74,643	0.3%
Fire Assessment	9,056,432	12,297,476	7.9%	12,297,476	7.9%	0	0.0%
Miscellaneous Permits	607,646	111,661	0.1%	111,661	0.1%	0	0.0%
Intergovernmental	24,590,314	20,956,078	13.4%	22,238,108	14.3%	1,282,030	6.1%
Charges for Services	15,971,778	17,492,570	11.2%	16,129,097	10.4%	(1,363,473)	(7.8%)
Fines & Forfeitures	911,818	684,585	0.4%	836,889	0.5%	152,304	22.2%
Miscellaneous Revenue	4,269,690	2,670,305	1.7%	3,795,897	2.4%	1,125,592	42.2%
Transfers In From Other Funds	1,945,418	1,882,747	1.2%	1,183,198	0.8%	(699,549)	(37.2%)
Government Services Contribution	34,283,000	15,305,224	9.8%	8,505,224	5.5%	(6,800,000)	(44.4%)
Fund Balance	0	0	0.0%	0	0.0%	0	N/A
Total General Fund Revenue	160,197,839	156,419,483		155,368,126		(1,051,357)	(0.7%)

The following table presents the FY 2025 Proposed General Fund Expenditure Budget, which is \$155.4 million, \$1.1 million or 0.7% lower than the FY 2024 Adopted Budget.

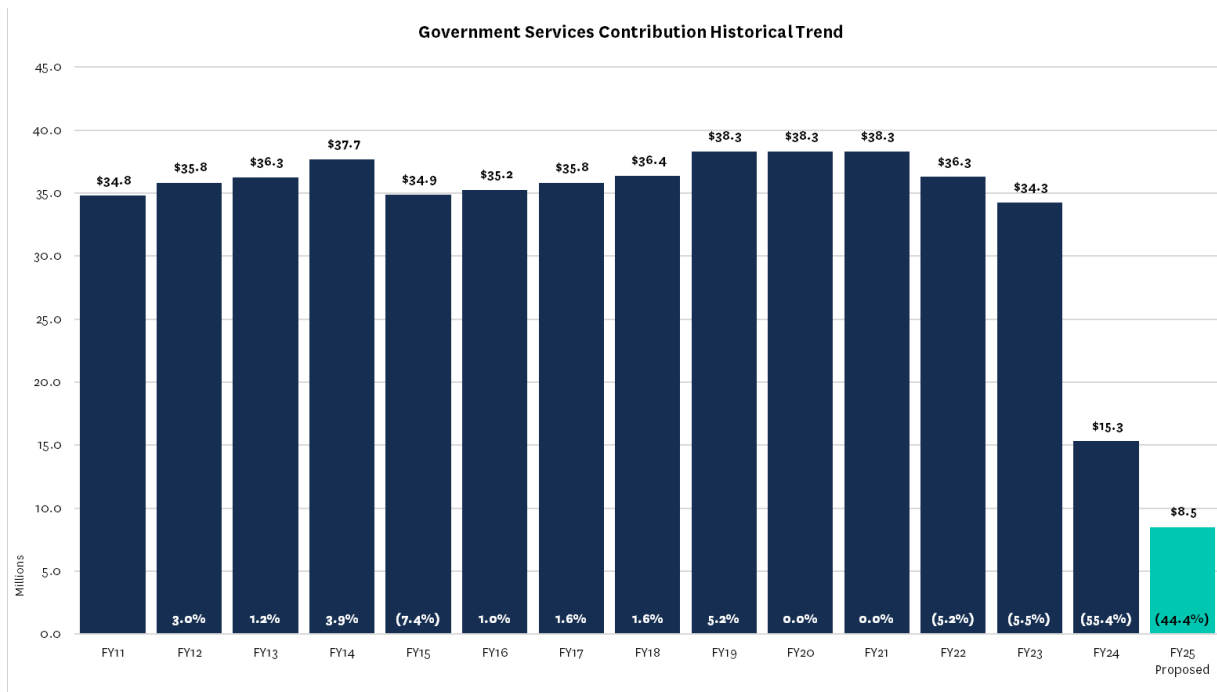
FY 2025 budget reflects:

- Prioritized public safety funding
- The elimination of an additional 36.0 FTEs and freezes 23.0 FTEs
- Operating budget reductions to 12 departments
- Does not use Fund Balance to balance the budget

Department	FY23 Actual	FY24 Adopted	FY24 Am ended	FY25 Proposed	\$ Change vs. FY24 Adopted	% Change vs. FY24 Budget
City Attorney	1,501,709	1,633,410	1,633,410	1,676,569	43,159	2.6%
City Auditor	816,362	909,639	919,264	888,640	(20,999)	(2.3%)
City Clerk	1,654,515	1,293,628	1,495,878	1,225,739	(67,889)	(6.2%)
City Commission	510,506	475,360	556,727	579,098	103,738	21.8%
City Manager	1,639,805	1,664,859	1,744,858	1,641,448	(23,411)	(1.4%)
Communications & Marketing	896,412	1,012,582	1,012,582	1,043,980	31,398	3.1%
Equity & Inclusion	1,187,119	1,545,651	1,545,651	1,447,750	(97,901)	(6.3%)
Financial Services	3,637,827	3,921,907	3,925,872	3,816,908	(104,999)	(2.7%)
Fire Rescue	23,992,813	27,956,134	27,956,134	27,757,792	(198,342)	(0.7%)
Housing and Community Development	376,606	474,153	474,153	490,215	16,062	3.4%
Human Resources Management & Budget	2,270,668	2,351,593	2,448,593	2,340,383	(11,210)	(0.5%)
Non-Departmental	1,464,221	1,289,370	1,110,550	910,072	(379,298)	(29.4%)
Parks, Recreation and Cultural Affairs	38,726,621	31,692,008	30,647,074	29,309,964	(2,382,044)	(7.5%)
Police	12,158,787	11,802,575	12,213,694	11,825,090	22,515	0.2%
Public Works	36,232,292	41,301,911	41,417,761	41,701,243	399,332	1.0%
Risk Management	14,668,957	17,120,730	18,088,549	15,918,893	(1,201,837)	(7.0%)
Sustainable Development	229,462	162,827	272,227	154,000	(8,827)	(5.4%)
Technology	3,952,272	3,445,998	3,465,083	3,197,394	(248,604)	(7.2%)
Transportation	1,598,575	5,009,486	5,009,486	8,085,985	3,076,499	61.4%
Wild Spaces Public Places	3,747,092	1,346,501	1,866,494	1,345,975	(526)	(0.04%)
Total	3,007	9,161	9,161	10,988	1,827	19.9%
	151,265,628	156,419,483	157,813,202	155,368,126	(1,051,357)	(0.7%)

Government Services Contribution (formerly General Fund Transfer)

In FY 2022, in response to concerns about the level of the General Fund Transfer from Gainesville Regional Utilities to General Government, the City Commission approved the first of a multi-year reduction in the transfer amount. The General Fund Transfer for FY 2022 was budgeted at \$36,283,000 and was forecasted to be reduced by \$2 million every fiscal year through FY 2027. In response to requests from the Joint Legislative Auditing Committee, the City Commission approved a formula based Government Services Contribution in April 2023. The new Government Services Contribution reduced the General Fund Transfer from \$34.3 million in FY 2023 to \$15.3 million in FY 2024 to \$8.5 million in FY 2025; this revenue category went from being the second largest revenue source for General Government to being the sixth largest. This change represents a 44.4% decrease in revenue year over year and is a \$29.8 million or 77.8% reduction since FY 2019. As shown in the following table, the FY 2025 Government Services Contribution is the lowest it has been in more than a decade and this is at the lowest level in the City's history.

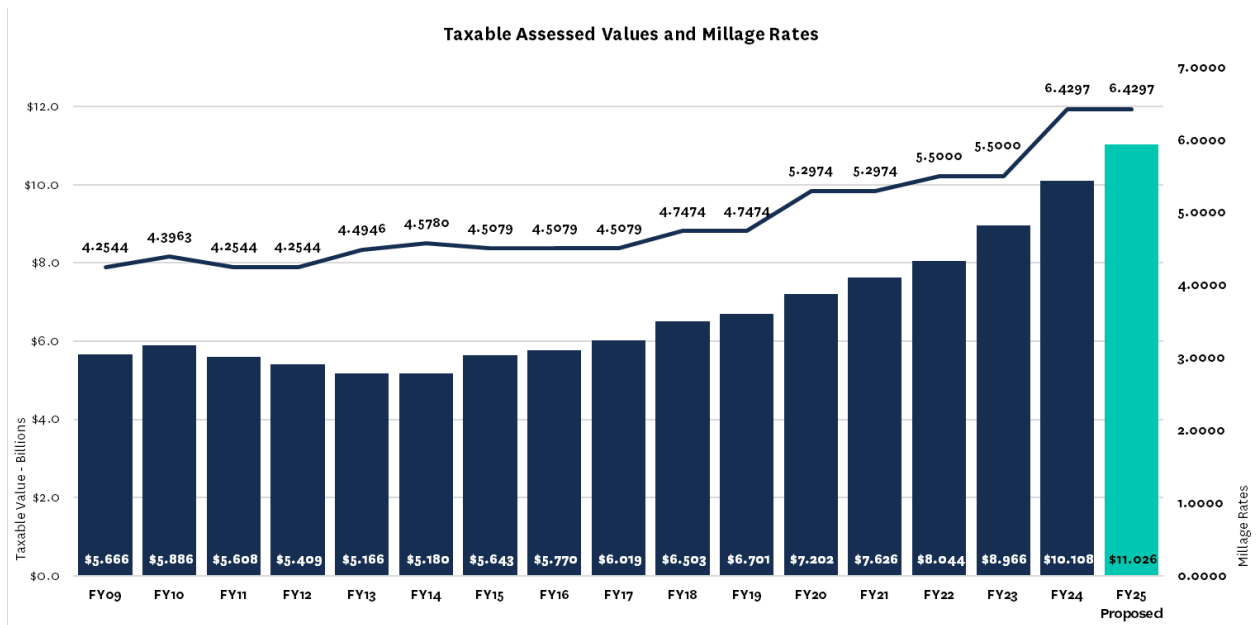


Property Tax Values

The taxable valuation for the City of Gainesville for tax year 2024 (as of July 1st), for which the proposed FY 2025 budget is based on, is \$11,025,576,892 and represents a 9.1% increase over the tax year 2023 final valuation of \$10,108,303,089. This is the twelfth year in a row where the City has experienced growth in its taxable value. New construction assessed value for the tax year 2024 totaled \$272,957,098, a slight decrease in the new construction value of \$277,383,518 compared to tax year 2023.

Millage Rate

The FY 2025 Proposed Budget maintains the millage rate at 6.4297. The increase in property values is projected to generate an additional \$5.2 million in property tax revenue in FY 2025. Property tax revenue represents 43.8% of the General Fund revenues. The following table provides a historical overview of property tax valuations and corresponding millage rates for the City. After years of declining property valuations, FY 2015 reversed the trend and property tax values have grown by \$5.4 billion or 95.4% since.



Fire Assessment

The FY 2025 Proposed Budget maintains the fire assessment methodology based on historical demand approved by the City Commission on June 15, 2023, which recoups 51.68% of the assessable Fire services budget. The Fire Assessment is estimated to generate \$12.3 million in revenue, the same level as the FY 2024 Adopted Budget.

Position Levels

The FY 2025 Proposed Budget funds 1,461.75 FTEs across General Government. The FY 2025 Proposed Budget eliminates 42.0 full-time positions and adds/reclassifies 6.0 FTEs, for a net reduction of 36.0 FTEs compared to the FY24 Amended Budget. The FY 2025 Proposed Budget also freezes and does not budget expenses for 23.0 FTE. In the General Fund, 9.5 FTE are eliminated and 23.0 FTE are frozen, for a reduction in expenditures of \$2.4 million. In the Other Funds, 26.5 FTE are eliminated, a reduction in expenditures of \$1.2 million. The total value of all positions changes across all funds is \$3.6 million. This is in addition to 125.5 FTEs eliminated in FY 2024, a reduction of \$8.3 million in expenditures across all funds.

Positions by Department	FY23 Actual	FY24 Adopted	FY24 Amended	FY25 Proposed	\$ Change vs. FY24 Adopted	% Change vs. FY24 Adopted
City Attorney	15.00	14.00	14.00	14.00	0.00	0.0%
City Auditor	7.00	6.00	6.00	6.00	0.00	0.0%
City Clerk	12.00	10.00	10.00	9.00	(1.00)	(10.0%)
City Commission	7.00	7.00	7.00	7.00	0.00	0.0%
City Manager	16.00	10.00	10.00	10.00	0.00	0.0%
Communications & Marketing	11.00	9.50	9.50	9.00	(0.50)	(5.3%)
Equity & Inclusion	13.00	12.00	12.00	12.00	0.00	0.0%
Financial Services	45.50	45.50	45.50	45.50	0.00	0.0%
Fire Rescue	210.00	210.00	211.00	213.50	3.50	1.7%
Gainesville Community Reinvestment Area	7.00	7.00	9.00	10.00	3.00	42.9%
Housing and Community Development	13.00	13.00	11.00	11.00	(2.00)	(15.4%)
Human Resources	26.00	23.00	23.00	21.00	(2.00)	(8.7%)
Management & Budget	13.00	8.00	7.00	6.00	(2.00)	(25.0%)
Non-Departmental	0.00	0.00	0.00	0.00	0.00	N/A
Parks, Recreation and Cultural Affairs	122.75	113.75	114.50	114.50	0.75	0.7%
Police	388.25	386.25	386.25	381.75	(4.50)	(1.2%)
Public Works	201.50	209.50	210.50	208.50	(1.00)	(0.5%)
Risk Management	17.50	16.00	16.00	17.00	1.00	6.3%
Sustainable Development	85.00	71.00	71.00	70.00	(1.00)	(1.4%)
Technology	10.00	10.00	10.00	9.00	(1.00)	(10.0%)
Transportation	368.50	309.50	309.50	282.00	(27.50)	(8.9%)
Wild Spaces Public Places	5.00	5.00	5.00	5.00	0.00	0.0%
Total	1,594.00	1,496.00	1,497.75	1,461.75	(34.25)	(2.3%)

The following table provides the list of eliminated, reclassified, frozen and new positions by Department.

Department	FTE	Department	FTE
City Clerk	1.0	Fire Rescue	1.0
Communications & Marketing	0.5	Public Works	1.0
Fire Rescue	2.0	Gainesville Community Reinvestment Area	1.0
Human Resources	2.0	Risk Management	1.0
Management & Budget	1.0	Transportation	2.0
Police	1.0	Total Positions Reclassified/Added	6.0
Public Works	3.0		
Sustainable Development	1.0	Department	FTE
Technology	1.0	Financial Services	3.0
Transportation	29.5	Police	20.0
Total Positions Eliminated	42.0	Total Positions Frozen/Unbudgeted	23.0

Of the 42.0 positions, 11.5 FTEs are funded by the General Fund. Outside of the General Fund, 30.5 FTEs are proposed for elimination; of those, 28.0 FTEs are paid for by the Regional Transit System Fund and no longer needed due to lower ridership levels and reduced revenues to offset expenditures from federal funding sources.

Of the 6.0 reclassified or new FTEs, 2.0 FTEs are funded by the General Fund and reflect a new Firefighter position in Gainesville Fire Rescue to support the transition to a 24/72 schedule, and a new Technical Support Specialist III in the Public Works Department to assist with additional workload related to right of way ordinance changes. Outside of the General Fund, a new Project Manager IV position is added in the Gainesville Community Reinvestment Area to assist with GIS services, the Director position is reinstated in the Risk Management Department, and two Fleet Support Specialists are added to the

Transportation department to support parts management previously provided through a contract with NAPA Auto Parts that was closed.

Fund Balance

The fund balance in the General Fund provides a measure of the financial resources available for future spending or appropriation. These funds should be adequate to support potential unanticipated costs, like natural disasters, pandemics and emergency repairs to City infrastructure. Additionally, a Fund Balance Policy provides for a stable financial environment that allows the City to provide quality services to its neighbors in a fiscally responsible manner. The FY 2025 Proposed Budget **does not** include the use of General Fund fund balance. Based on the most recent completed annual audit for the period ended September 30, 2023 (Fiscal Year 2023), the City has \$49.0 million in unassigned fund balance which meets and exceeds the minimum Fund Balance Policy reserve requirement of two months of operating expenditures.

Requirements		
Emergency Fund Level	0.015%	of TAV (per Fund Balance Policy adopted Sept. 2021)
Minimum Fund Balance	16.7%	of following fiscal year's operating expenditures
Maximum Fund Balance	25.0%	of following fiscal year's operating expenditures

Fiscal Year	Taxable	FYE 2023		Emergency	Minimum	Minimum	Maximum	Maximum	Maximum	
	Assessed Value (TAV) (July 1, 2024)	Expenditures	Unassigned Fund Balance	Emergency Fund Level	Fund Level Met?	Fund Balance Requirement	Balance Requirement Met?	Fund Balance Requirement	Fund Balance Requirement Exceeded?	Available to Appropriation
2025 (Proposed)	\$11,025,576,892	\$155,368,126	\$49,001,407	\$1,653,837	Yes	\$25,946,477	Yes	\$38,842,032	Yes	\$10,159,376

Amount over the maximum requirement: \$10,159,376
 Amount over the minimum requirement: \$23,054,930

Compliance with Florida Statutes

In accordance with Florida Statutes, the Final General Government Financial and Operating Plan Budget for FY 2024-2025 is a balanced budget where projected revenues equal estimated expenditures.

The FY 2025 Tentative General Government Financial and Operating Plan Budget was tentatively approved by the City Commission at the first public hearing on September 12, 2024 ([Agenda Item #2024-696](#)).

The FY 2025 Final General Government Financial and Operating Plan Budget is hereby presented to City Commission at the second public hearing on September 26, 2024.

Strategic Connection:

- Goal 1: Equitable Community
- Goal 2: More Sustainable Community
- Goal 3: A Great Place to Live and Experience
- Goal 4: Resilient Local Economy
- Goal 5: "Best in Class" Neighbor Services

Recommendation: The City Commission 1) adopt the Final General Government Financial and Operating Plan Budget for Fiscal Year 2024-2025 and 2) adopt the proposed Resolution.

RESOLUTION NO. 2024-733

1
2
3
4
5
6 **A Resolution of the City Commission of the City of**
7 **Gainesville, Florida; relating to its General Government**
8 **Financial and Operating Plan Budget for the 2024-2025**
9 **fiscal year beginning October 1, 2024 and ending**
10 **September 30, 2025; adopting the Final General**
11 **Government Financial and Operating Plan Budget; and**
12 **providing an immediate effective date.**
13
14

15 **WHEREAS**, on July 18, 2024 the City Commission of the City of Gainesville, Florida,
16 adopted Resolution No. 2024-550 approving the proposed millage rate necessary to fund the
17 Proposed General Government Financial and Operating Plan Budget; and

18 **WHEREAS**, on September 12, 2024 the City Commission of the City of Gainesville,
19 Florida, adopted Resolution 2024-688, which adopted the tentative millage rate to fund the said
20 Tentative General Government Financial and Operating Plan Budget; and

21 **WHEREAS**, on September 12, 2024, the City Commission adopted Resolution No. 2024-
22 696 approving the Tentative General Government Financial and Operating Plan Budget; and

23 **WHEREAS**, on this date, the City Commission adopted Resolution No 2024-732
24 approving the Final Millage Rate to fund the said Final General Government Financial and
25 Operating Plan Budget; and

26 **WHEREAS**, on this date the City Commission of the City of Gainesville, Florida, has
27 complied with all conditions precedent to the adoption of the Final General Government Financial
28 and Operating Plan Budget; and
29
30

1 **NOW, THEREFORE, BE IT RESOLVED BY THE CITY COMMISSION OF THE**
2 **CITY OF GAINESVILLE, FLORIDA:**

3 **Section 1.** The Final General Government Financial and Operating Plan Budget for Fiscal
4 Year 2024-2025, attached hereto as Exhibit “A”, is hereby approved and adopted.

5 **Section 2.** That the Fiscal Year 2024-2025 Budget shall include the re-appropriation and
6 re-authorization of encumbrances, contracts, capital allocations, and other commitments of
7 balances identified and outstanding, reserved or accrued as of September 30, 2024, and the City
8 Manager is authorized to carry the re-appropriation and re-authorization of encumbrances,
9 contracts, capital allocations, and other commitments of balances identified and outstanding,
10 reserved or accrued as of September 30, 2024.

11 **Section 3.** This Resolution shall become effective immediately upon adoption.

12

13 **PASSED AND ADOPTED**, this 26th day of September, 2024.

14

15

16

Harvey L. Ward, Jr., Mayor

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22

Daniel M. Nee, City Attorney

23 **ATTEST:**

24

25

Kristen J. Bryant, City Clerk

**FY 2025 Proposed Financial and Operating Plan Budget
Total Revenue and Expenditure Summary by Fund and Department**

Revenues	General Fund	Special Revenue	Debt Service	Capital Projects	Proprietary	Fiduciary	Total
Taxes	90,270,576	0	0	19,825,586	2,340,045	0	112,436,207
Permits, Fees, Assessments	12,409,137	0	0	0	3,783,398	0	16,192,535
Intergovernmental	22,238,108	6,748,633	0	0	21,169,924	0	50,156,665
Charges for Services	16,129,097	1,185,000	0	0	72,696,760	27,640,000	117,650,857
Fines & Forfeitures	836,889	0	0	0	0	0	836,889
Miscellaneous Revenue	3,795,897	1,192,129	0	0	6,175,001	88,204,000	99,367,027
Transfers In From Other Funds	9,688,422	3,350,658	27,047,875	2,415,000	814,930	0	43,316,885
Use of Fund Balance	0	2,828,423	0	10,618,600	5,496,365	0	18,943,388
Total Revenue	155,368,126	15,304,843	27,047,875	32,859,186	112,476,423	115,844,000	458,900,453

Expenditures	General Fund	Special Revenue	Debt Service	Capital Projects	Proprietary	Fiduciary	Total
City Attorney	1,676,569	92,509	0	0	324,551	9,309	2,102,938
City Auditor	888,640	0	0	0	0	0	888,640
City Clerk	1,225,739	0	0	0	0	0	1,225,739
City Commission	579,098	0	0	0	0	0	579,098
City Manager	1,641,448	22,836	0	974,300	0	0	2,638,584
Communications & Marketing	1,043,980	0	0	0	0	0	1,043,980
Equity & Inclusion	1,447,750	0	0	0	0	0	1,447,750
Financial Services	3,816,908	250,000	0	0	160,946	303,171	4,531,025
Fire Rescue	27,757,792	175,000	0	1,625,000	1,810,000	0	31,367,792
Gainesville Community Reinvestment Area	0	7,042,861	0	0	0	0	7,042,861
Housing & Community Development	490,215	3,105,471	0	0	0	0	3,595,686
Human Resources	2,340,383	15,000	0	0	0	0	2,355,383
Management & Budget	910,072	0	0	0	0	0	910,072
Non-Departmental	29,309,964	1,186,237	27,047,875	1,050,018	0	89,436,596	148,030,690
Parks, Recreation and Cultural Affairs	11,825,090	295,000	0	65,000	276,500	0	12,461,590
Police	41,701,243	1,435,500	0	1,990,848	1,448,000	0	46,575,591
Public Works	15,918,893	1,517,606	0	6,925,000	28,813,236	0	53,174,735
Risk Management	154,000	0	0	0	38,278,763	28,979	38,461,742
Sustainable Development	3,197,394	0	0	0	4,439,788	0	7,637,182
Technology	8,085,985	0	0	190,000	0	0	8,275,985
Transportation	1,345,975	6,823	0	1,660,000	36,768,938	0	39,781,736
Wild Spaces Public Places	10,988	0	0	10,226,000	0	0	10,236,988
Total Department Expenditures	155,368,126	15,144,843	27,047,875	24,706,166	112,320,722	89,778,055	424,365,787
Interfund Transfers	0	160,000	0	0	0	0	160,000
Addition to Fund Balance	0	0	0	8,153,020	155,701	26,065,945	34,374,666
Total Expenditures	155,368,126	15,304,843	27,047,875	32,859,186	112,476,423	115,844,000	458,900,453

LOCALiQ

The Gainesville Sun | The Ledger
Daily Commercial | Ocala StarBanner
News Chief | Herald-Tribune

PO Box 631244 Cincinnati, OH 45263-1244

AFFIDAVIT OF PUBLICATION

Cintya Ramos
Gville Plan Div Com Dev
PO BOX 490 STATION 11
GAINESVILLE FL 32602

STATE OF WISCONSIN, COUNTY OF BROWN

Before the undersigned authority personally appeared, who on oath says that he or she is the Legal Coordinator of the Gainesville Sun, published in Alachua County, Florida; that the attached copy of advertisement, being a Main Legal CLEGL, was published on the publicly accessible website of Alachua County, Florida, or in a newspaper by print in the issues of, on:

09/23/2024

Affiant further says that the website or newspaper complies with all legal requirements for publication in chapter 50, Florida Statutes.

Subscribed and sworn to before me, by the legal clerk, who is personally known to me, on 09/23/2024

Keegan Brown

Legal Clerk

Michelle Key

Notary, State of WI, County of Brown

3-7-27

My commission expires

Publication Cost:	\$717.21	
Tax Amount:	\$0.00	
Payment Cost:	\$717.21	
Order No:	10587316	# of Copies:
Customer No:	533818	1
PO #:		

THIS IS NOT AN INVOICE!

Please do not use this form for payment remittance.

KAITLYN FELTY
Notary Public
State of Wisconsin

NOTICE OF PROPOSED TAX INCREASE

The City of Gainesville has tentatively adopted a measure to increase its property tax levy.

Last year’s property tax levy:

A. Initially proposed tax levy	\$65,498,343
B. Less tax reductions due to Value Adjustment Board and other assessment changes.....	\$ 504,987
C. Actual property tax levy.....	\$64,993,356

This year’s proposed tax levy\$70,891,152

All concerned citizens are invited to attend a public hearing on the tax increase to be held on:

Thursday, September 26, 2024
5:30p.m.
at
City Hall Auditorium on the
first floor of City Hall
200 East University Avenue, City of
Gainesville, Florida

A FINAL DECISION on the proposed tax increase and the budget will be made at this hearing.

LOCALiQ

The Gainesville Sun | The Ledger
Daily Commercial | Ocala StarBanner
News Chief | Herald-Tribune

PO Box 631244 Cincinnati, OH 45263-1244

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09/23/2024

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Subscribed and sworn to before me, by the legal clerk, who is personally known to me, on 09/23/2024

Legal Clerk

Keegan Alaman
Mitch Tetz

Notary, State of WI, County of Brown

3.7.27

My commission expires

Publication Cost:	\$792.68	
Tax Amount:	\$0.00	
Payment Cost:	\$792.68	
Order No:	10587339	# of Copies:
Customer No:	533818	1
PO #:		

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KAITLYN FELTY
Notary Public
State of Wisconsin

BUDGET SUMMARY

City of Gainesville, Florida - Fiscal Year 2024-2025

*** THE PROPOSED BUDGET EXPENDITURES OF THE CITY OF GAINESVILLE, FLORIDA ARE 4.2% MORE THAN LAST YEAR'S TOTAL OPERATING EXPENDITURES.**

General Fund Proposed Millage Rate 6.4297

	GENERAL FUND	SPECIAL REVENUE	DEBT SERVICE	CAPITAL PROJECTS	ENTERPRISE	INTERNAL SERVICES	TOTAL ALL FUNDS
ESTIMATED REVENUES							
Taxes	Millage per \$1,000						
Ad Valorem Taxes	6.4297	68,055,505	0	0	0	0	68,055,505
Sales Use and Other Taxes		22,215,071	0	19,825,586	2,340,045	0	44,380,702
Charges for Services		16,129,097	1,185,000	0	476,718,234	34,240,837	528,273,168
Intergovernmental		22,238,108	6,748,633	0	9,180,346	11,989,578	50,156,665
Fines & Forfeitures		836,889	0	0	0	0	836,889
Miscellaneous Revenue		3,795,897	1,192,129	0	30,458,842	0	35,446,868
Permits, Fees, Assessments		12,409,137	0	0	3,783,398	4,541,600	20,734,135
TOTAL SOURCES		145,679,704	9,125,762	0	19,825,586	50,772,015	747,883,932
Transfers In		9,688,422	3,350,658	27,047,875	2,415,000	814,930	43,316,885
Fund Balances/Reserves/Net Assets		49,001,407	53,712,865	2,673,204	53,248,569	155,625,038	360,811,182
TOTAL REVENUES, TRANSFERS & BALANCES		204,369,533	66,189,285	29,721,079	75,489,155	678,920,833	1,152,011,999

	GENERAL FUND	SPECIAL REVENUE	DEBT SERVICE	CAPITAL PROJECTS	ENTERPRISE	INTERNAL SERVICES	TOTAL ALL FUNDS
ESTIMATED EXPENDITURES							
Culture and Recreation	11,699,492	295,000	0	10,291,000	0	177,500	22,462,992
Debt Services	0	0	0	0	138,054,995	0	138,054,995
Economic Environment	996,761	10,132,416	0	0	0	0	11,129,177
General Government	32,735,702	1,582,498	27,047,875	2,214,318	831,196	38,603,314	103,014,904
Human Services	0	0	0	0	515,018	61,000	576,018
Internal Services	0	0	0	0	0	7,786,517	7,786,517
Other Financing Uses	0	0	0	0	53,864,982	0	53,864,982
Physical Environment	239,186	0	0	0	274,182,931	752,000	275,174,117
Public Safety	77,457,473	1,610,500	0	3,615,848	3,763,038	3,288,500	89,735,359
Transportation	13,552,233	1,524,429	0	8,585,000	29,112,261	126,000	52,899,923
TOTAL EXPENDITURES	136,680,847	15,144,843	27,047,875	24,706,166	500,324,421	50,794,831	754,698,983
Transfers Out	18,687,279	160,000	0	0	0	0	18,847,279
Fund Balances/Reserves/Net Assets	49,001,407	50,884,442	2,673,204	50,782,989	178,596,412	46,527,283	378,465,737
TOTAL APPROPRIATED EXPENDITURES, TRANSFERS, RESERVES & BALANCES	204,369,533	66,189,285	29,721,079	75,489,155	678,920,833	97,322,114	1,152,011,999

THE TENTATIVE, ADOPTED, AND/OR FINAL BUDGETS ARE ON FILE IN THE OFFICE OF THE ABOVE REFERENCED TAXING AUTHORITY AS A PUBLIC RECORD.

GF-40297254

Ukraine: Russia is planning strikes on nuclear facilities

REUTERS

KYIV, Ukraine – Ukraine’s foreign minister said on Saturday that Russia is planning strikes on Ukrainian nuclear facilities before the winter, and urged the U.N.’s nuclear watchdog and Ukraine’s allies to establish permanent monitoring missions at the country’s nuclear plants.

“According to Ukrainian intelligence, (the) Kremlin is preparing strikes on Ukrainian nuclear energy critical objects ahead of winter,” Foreign Minister Andriy Sybiha wrote on X.

“In particular, it concerns open distribution devices at (nuclear power plants and) transmission substations, critical for the safe operation of nuclear energy.”

Sybiha did not elaborate on why Kyiv believed such strikes were being prepared.

There was no immediate comment from Moscow.

The U.N.’s nuclear watchdog, the International Atomic Energy Agency, did not immediately respond to a request for comment.

The Ukrainian president’s chief of staff, Andriy Yermak, called for a swift global response to the purported threat of a strike on a nuclear facility.

“This is preparation for a possible nuclear disaster scenario. Russia is a terrorist,” he wrote on Telegram.

“They must be stopped here and now. The countries of the West and the Global South must react harshly to preparations for terror.”

Russia has been waging an aerial bombardment campaign on Ukraine’s power grid since fall 2022 after invading the country earlier that year.

It has damaged or destroyed most of Ukraine’s thermal power generating capacity and has sometimes hit dams, but has not yet struck any Ukrainian-controlled nuclear facilities.

Ukraine has previously accused Russia of nuclear blackmail after Russian forces occupied the Zaporizhzhia nuclear power plant, Europe’s largest, in March 2022, early on in the invasion.

Moscow denies that allegation. IAEA head Rafael Grossi has visited



Russian forces occupied Ukraine’s Zaporizhzhia nuclear power plant, Europe’s largest, in March 2022. ANATOLII STEPANOV/AFP VIA GETTY IMAGES FILE

Ukraine and Russia several times throughout the war and has urged the sides not to engage each other near nuclear facilities. “It is always a risk when there is a possibility of an attack on a nuclear power plant,” he said earlier this month.

Al Jazeera’s Ramallah bureau ordered to close

Andrew Mills
REUTERS

DOHA, Qatar – Israeli forces raided the bureau of media network Al Jazeera in the West Bank city of Ramallah early on Sunday morning, issuing it with a military order to shut down operations, the network and the Israeli military said Sunday.

The Qatar-headquartered channel aired live footage of Israeli troops entering the office with their weapons drawn and handing a military court order to Ramallah bureau chief Walid al-Omari forcing the bureau to close for 45 days.

The Israeli military said, in response to a Reuters query, that the channel’s offices had been sealed and its equipment confiscated.

The military added that the order was signed after an intelligence assessment determined that the offices were being used “to incite terror, to support terrorist activities.”

“The channel’s broadcasts endanger the security and public order in both the area and the State of Israel as a whole,” the statement said.

Al Jazeera called the raid “a criminal act” and held the government of Israeli Prime Minister Benjamin Netanyahu responsible for the safety of its journalists, it said in a statement.

The network added that it would take legal action to protect its rights and promised to continue its coverage.

“Al Jazeera rejects the draconian actions, and the unfounded allegations presented by Israeli authorities to justify these illegal raids,” it said.

Al-Omari said the order he received accused Al Jazeera of “incitement to and support of terrorism” and he said the

soldiers confiscated the bureau’s cameras before leaving, Al Jazeera reported.

Israeli communications minister Shlomo Karhi confirmed the closure in a statement that called Al Jazeera “the mouthpiece” of Gaza’s Hamas and Lebanon’s Iran-backed Hezbollah. “We will continue to fight in the enemy channels and ensure the safety of our heroic fighters,” he said.

The Palestinian Journalists’ Syndicate condemned Israel’s move, saying “this arbitrary military decision is considered a new violation against journalistic and media works, which has been exposing the occupation’s crimes against the Palestinian people.”

The Israeli government in May banned Al Jazeera from operating inside Israel, in a move authorized by an Israeli court, and raided a Jerusalem hotel the network used as its office, saying its broadcasts threatened national security.

The network, which says it has no affiliation with militant groups, has provided on-the-ground coverage of Israel’s nearly yearlong military offensive in Gaza and of a parallel surge in violence in the West Bank.

Al Jazeera, which is funded in part by the Qatari government, has previously rejected accusations that it harmed Israel’s security as a “dangerous and ridiculous lie” that puts its journalists at risk.

It has accused Israeli authorities of deliberately targeting and killing several of its journalists, including Samer Abu Daqqa and Hamza AlDahdooh, both killed in Gaza during the conflict. Israel has said it does not target journalists.

Qatar established Al Jazeera in 1996 and views the network as a way to bolster its global profile.

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Last year’s property tax levy:

- A. Initially proposed tax levy\$65,498,343
- B. Less tax reductions due to Value Adjustment Board and other assessment changes.....\$504,987
- C. Actual property tax levy.....\$64,993,356

This year’s proposed tax levy\$70,891,152

All concerned citizens are invited to attend a public hearing on the tax increase to be held on:

**Thursday, September 26, 2024
5:30p.m.**

**at
City Hall Auditorium on the
first floor of City Hall
200 East University Avenue, City of
Gainesville, Florida**

A FINAL DECISION on the proposed tax increase and the budget will be made at this hearing.

GF-40297225

BUDGET SUMMARY

City of Gainesville, Florida - Fiscal Year 2024-2025

* THE PROPOSED BUDGET EXPENDITURES OF THE CITY OF GAINESVILLE, FLORIDA ARE 4.2% MORE THAN LAST YEAR’S TOTAL OPERATING EXPENDITURES.

General Fund Proposed Millage Rate		6.4297						
ESTIMATED REVENUES	GENERAL FUND	SPECIAL REVENUE	DEBT SERVICE	CAPITAL PROJECTS	ENTERPRISE	INTERNAL SERVICES	TOTAL ALL FUNDS	
Taxes	Millage per \$1,000							
Ad Valorem Taxes	6.4297	68,055,505	0	0	0	0	68,055,505	
Sales Use and Other Taxes		22,215,071	0	0	19,825,586	2,340,045	44,380,702	
Charges for Services		16,129,097	1,185,000	0	0	476,718,234	528,273,168	
Intergovernmental		22,238,108	6,748,633	0	0	9,180,346	50,156,665	
Fines & Forfeitures		836,889	0	0	0	0	836,889	
Miscellaneous Revenue		3,795,897	1,192,129	0	0	30,458,842	35,446,868	
Permits, Fees, Assessments		12,409,137	0	0	0	3,783,398	20,734,135	
TOTAL SOURCES	145,679,704	9,125,762	0	19,825,586	522,480,865	50,772,015	747,883,932	
Transfers In		9,688,422	3,350,658	27,047,875	2,415,000	814,930	43,316,885	
Fund Balances/Reserves/Net Assets		49,001,407	53,712,865	2,673,204	53,248,569	155,625,038	360,811,182	
TOTAL REVENUES, TRANSFERS & BALANCES	204,369,533	66,189,285	29,721,079	75,489,155	678,920,833	97,322,114	1,152,011,999	
ESTIMATED EXPENDITURES	GENERAL FUND	SPECIAL REVENUE	DEBT SERVICE	CAPITAL PROJECTS	ENTERPRISE	INTERNAL SERVICES	TOTAL ALL FUNDS	
Culture and Recreation	11,699,492	295,000	0	10,291,000	0	177,500	22,462,992	
Debt Services	0	0	0	0	138,054,995	0	138,054,995	
Economic Environment	996,761	10,132,416	0	0	0	0	11,129,177	
General Government	32,735,702	1,582,498	27,047,875	2,214,318	831,196	38,603,314	103,014,904	
Human Services	0	0	0	0	515,018	61,000	576,018	
Internal Services	0	0	0	0	0	7,786,517	7,786,517	
Other Financing Uses	0	0	0	0	53,864,982	0	53,864,982	
Physical Environment	239,186	0	0	0	274,182,931	752,000	275,174,117	
Public Safety	77,457,473	1,610,500	0	3,615,848	3,763,038	3,288,500	89,735,359	
Transportation	13,552,233	1,524,429	0	8,585,000	29,112,261	126,000	52,899,923	
TOTAL EXPENDITURES	136,680,847	15,144,843	27,047,875	24,706,166	500,324,421	50,794,831	754,698,983	
Transfers Out		18,687,279	160,000	0	0	0	18,847,279	
Fund Balances/Reserves/Net Assets		49,001,407	50,884,442	2,673,204	50,782,989	178,596,412	378,465,737	
TOTAL APPROPRIATED EXPENDITURES, TRANSFERS, RESERVES & BALANCES	204,369,533	66,189,285	29,721,079	75,489,155	678,920,833	97,322,114	1,152,011,999	

THE TENTATIVE, ADOPTED, AND/OR FINAL BUDGETS ARE ON FILE IN THE OFFICE OF THE ABOVE REFERENCED TAXING AUTHORITY AS A PUBLIC RECORD.

GF-40297254

STATE OF FLORIDA

DEPARTMENT OF REVENUE OFFICE OF THE EXECUTIVE DIRECTOR EMERGENCY ORDER NO. 24-001

EMERGENCY ORDER IMPLEMENTING PROVISIONS OF EXECUTIVE ORDER NUMBER 24-208 AND EXECUTIVE ORDER 24-209 (RE: POTENTIAL TROPICAL CYCLONE NINE) (TAXING AUTHORITY MILLAGE AND BUDGET HEARINGS)

WHEREAS, on September 23, 2024, Governor Ron DeSantis issued Executive Order Number 24-208 (EO 24-208) in response to the threat of Tropical Cyclone Nine and declared a state of emergency for 41 counties in Florida including: Alachua, Bay, Bradford, Calhoun, Charlotte, Citrus, Collier, Columbia, Dixie, Escambia, Franklin, Gadsden, Gilchrist, Gulf, Hamilton, Hernando, Hillsborough, Holmes, Jackson, Jefferson, Lafayette, Lee, Leon, Levy, Liberty, Madison, Manatee, Marion, Monroe, Okaloosa, Pasco, Pinellas, Santa Rosa, Sarasota, Sumter, Suwanee, Taylor, Union, Wakulla, Walton, and Washington counties.

WHEREAS on September 24, 2024, Governor Ron DeSantis issued Executive Order Number 24-209 (EO 24-209) in response to the threat of Tropical Cyclone Nine to add 20 additional counties to the declared state of emergency including: Baker, Brevard, Clay, DeSoto, Duval, Flagler, Gulf, Hardee, Hendry, Highlands, Lake, Nassau, Okeechobee, Orange, Osceola, Polk, Putnam, Seminole, St. Johns, and Volusia.

NOW, THEREFORE, I, JIM ZINGALE, Executive Director of Florida's Department of Revenue, pursuant to the authority provided in EO 24-208 and EO 24-209, hereby make the following findings:

1. On Tuesday, September 24, 2024, Potential Tropical Cyclone Nine was located 120 miles west-southwest of Grand Cayman, or 395 miles south-southwest of Key West, Florida, and is moving northwest at 8mph. Current forecast models indicate a likely possibility of significant to rapid intensification of this system, forming a major hurricane before it approaches the northeastern Gulf Coast.

2. The severity of the storm is likely to disrupt utilities and other essential services, as well as impair mobility on roads and highways located within the state.

3. Mandatory evacuations have already been issued for several coastal area counties in Florida. Mandatory evacuations are likely to be issued for additional counties as the storm continues to approach Florida.

4. The emergency preparations for, and response to, this storm may impede taxing authorities' proper performance and duties related to holding of millage and budget hearings, as well as the ability of people in this state to safely attend such hearings. Consequently, strict compliance with the provisions of statutes and rules governing these hearings may prevent, hinder, or delay necessary action in coping with the emergency presented by the storm and jeopardize the safety of people in affected counties identified above in this Order.

THEREFORE, the Department, in the interest of public safety, hereby promulgates the following **Order** to take immediate effect in the counties identified above:

Section 1. In order to ensure public access to and complete the method of fixing millage and budget processes set forth in section 200.065, Florida Statutes, taxing authorities may utilize communications media technology, such as

telephonic and video conferencing, as provided in section 120.54(5)(b)2., Florida Statutes, to conduct public hearings.

Section 2. I hereby suspend the in-person quorum requirements, to allow for a quorum to be met utilizing communications media technology at public hearings in which the method of fixing millage and budget processes are noticed on the Agenda as authorized in Section 1 of this Order.

Section 3. This Order does not waive any other requirement under the Florida Constitution and “Florida’s Government in the Sunshine Laws,” including Chapter 286, Florida Statutes, and any reasonable notice of hearing provisions contained in section 200.065, Florida Statutes.

DONE AND ORDERED this 24th day of September, 2024, in Tallahassee, Florida.

STATE OF FLORIDA
DEPARTMENT OF REVENUE



JIM ZINGALE
EXECUTIVE DIRECTOR

CERTIFICATE OF FILING

I HEREBY CERTIFY that the foregoing Order has been filed in the official records of the Department of Revenue, this 24th day of September, 2024.



Mark S. Hamilton, General Counsel



Florida Department of Revenue
Property Tax Oversight

Jim Zingale
Executive Director

5050 West Tennessee Street, Tallahassee, FL 32399

floridarevenue.com

TO: Taxing Authorities and Interested Parties

FROM: Rene Lewis, Director, Property Tax Oversight

SUBJECT: Rescheduling of Millage and Budget Hearings Due to Tropical Storm Helene

DATE: September 24, 2024

On September 23, 2024, Governor Ron DeSantis issued Executive Order 24-208 in response to the threat of Tropical Cyclone Nine and declared a state of emergency for 41 counties.

On September 24, 2024, Governor Ron DeSantis issued Executive Order 24-209 in response to the threat of Tropical Cyclone Nine to add 20 (61 total) additional counties to the declared state of emergency.

On September 24, 2024, Department of Revenue (Department) Executive Director Jim Zingale issued the attached DOR Emergency Order 24-001 in response to the threat of Tropical Storm Helene, which allows millage and budget hearings under chapter 200, Florida Statutes, to be held virtually.

Statutory Authority to Postpone/Recess During Declared State of Emergency

Taxing authorities are encouraged to review current [section 200.065\(2\)\(c\) through \(f\), Florida Statutes](#), which contains authority for taxing authorities to postpone or recess a scheduled final hearing for up to seven days when necessary due to a declared state of emergency. Attached is PTO Bulletin 20-07, which outlined the statutory changes that were made in 2020 to give taxing authorities additional flexibility to comply with Truth in Millage (TRIM) requirements during a declared state of emergency.

Requirements related to postponing or recessing a hearing under the declared state of emergency provisions of the statute include, but are not limited to:

- Posting a prominent notice at the original hearing location to provide details of where and when the hearing will be reconvened;
- Posting a notice on the taxing authority's website with the same information that is posted at the original hearing location;
- Providing written notice of the postponement to the tax collector, property appraiser, and the Department within three calendar days, and
- Cooperating with the tax collector and property appraiser to ensure timely assessment and collection of taxes.

Sample Notices for Rescheduled Hearings

For your convenience, examples of *Notices of Rescheduled Hearing* ads are attached. As with the original meeting advertisement, send the entire page of the newspaper and proof of publication with certification to the Department.

Virtual Millage and Budget Hearings During Declared State of Emergency

Pursuant to DOR Emergency Order 24-001, taxing authorities located in counties under the state of emergency declared by Executive Orders 24-208 and 24-209 are authorized to utilize communications media technology, such as telephonic and video conferencing, as provided in section 120.54(5)(b)2., Florida Statutes, to conduct public hearings in which the method of fixing millage processes are noticed on the agenda.

The legal requirements for public participation at virtual meetings and hearings are the same as the requirements for public participation at in-person, physical meetings and hearings.

The purpose of the hearings is to allow the public to express comments regarding any proposed increase, and the general public must be able to ask questions prior to adoption of any measure by the governing body. The format of the meeting must allow the public to express comments or ask questions and must be capable of handling the volume of participants.

Updates from the Department of Revenue

The Department of Revenue continues to closely monitor Tropical Storm Helene and will issue further guidance as necessary.

Contact Information

Please direct any questions or notices of postponement/recess/reschedule to TRIM@floridarevenue.com.



City of Gainesville

Office of the City Manager

September 25, 2024

Florida Department of Revenue

TRIM@floridarevenue.com

Alachua County Property Appraiser

acpa@acpafl.org

Alachua County Tax Collector

johnpower@alachuacollector.com

Re: City of Gainesville Fiscal Year 2025 Second Public Hearing Postponed due to Tropical Storm Helene

This memorandum serves as notification to the Florida Department of Revenue, the Alachua County Property Appraiser and the Alachua County Tax Collector that the City of Gainesville will postpone the Fiscal Year 2025 Second Public Hearing due to Tropical Storm Helene. Originally advertised and scheduled for Thursday, September 26, 2024 at 5:30 P.M., the second public hearing will now be held on Monday, September 30, 2024 at 5:30 P.M. The location (City Hall Auditorium located at the first floor of City Hall; 200 E. University Avenue, Gainesville, FL, 32601) has not changed. The attached Notice has been prominently posted at City Hall and on the City of Gainesville website.

Sincerely,

Cynthia W. Curry

City Manager

Attachments:

1. Fiscal Year 2025 Second Public Hearing Affidavit of Publication for September 26, 2024
2. Copy of Advertisement for September 26, 2024
3. Rescheduled Hearing Notice for September 30, 2024

cc: Harvey L. Ward, Mayor, City of Gainesville
 Dan M. Nee, Attorney, City of Gainesville
 Kristen J. Bryant, Clerk, City of Gainesville
 Andrew Persons, Chief Operating Officer, City of Gainesville
 Cintya Ramos, Executive Chief of Staff, City of Gainesville
 Steve Varvel, Director, Office of Management & Budget

LOCALiQ

The Gainesville Sun | The Ledger
Daily Commercial | Ocala StarBanner
News Chief | Herald-Tribune

PO Box 631244 Cincinnati, OH 45263-1244

AFFIDAVIT OF PUBLICATION

Cintya Ramos
Gville Plan Div Com Dev
PO BOX 490 STATION 11
GAINESVILLE FL 32602

STATE OF WISCONSIN, COUNTY OF BROWN

Before the undersigned authority personally appeared, who on oath says that he or she is the Legal Coordinator of the Gainesville Sun, published in Alachua County, Florida; that the attached copy of advertisement, being a Main Legal CLEGL, was published on the publicly accessible website of Alachua County, Florida, or in a newspaper by print in the issues of, on:

09/23/2024

Affiant further says that the website or newspaper complies with all legal requirements for publication in chapter 50, Florida Statutes.

Subscribed and sworn to before me, by the legal clerk, who is personally known to me, on 09/23/2024

Keegan Brown

Legal Clerk

Michelle Key

Notary, State of WI, County of Brown

3-7-27

My commission expires

Publication Cost:	\$717.21	
Tax Amount:	\$0.00	
Payment Cost:	\$717.21	
Order No:	10587316	# of Copies:
Customer No:	533818	1
PO #:		

THIS IS NOT AN INVOICE!

Please do not use this form for payment remittance.

KAITLYN FELTY
Notary Public
State of Wisconsin

NOTICE OF PROPOSED TAX INCREASE

The City of Gainesville has tentatively adopted a measure to increase its property tax levy.

Last year’s property tax levy:

- A. Initially proposed tax levy\$65,498,343
- B. Less tax reductions due to Value Adjustment Board and other assessment changes.....\$ 504,987
- C. Actual property tax levy.....\$64,993,356

This year’s proposed tax levy\$70,891,152

All concerned citizens are invited to attend a public hearing on the tax increase to be held on:

Thursday, September 26, 2024
5:30p.m.
 at
City Hall Auditorium on the
first floor of City Hall
200 East University Avenue, City of
Gainesville, Florida

A FINAL DECISION on the proposed tax increase and the budget will be made at this hearing.

LOCALiQ

The Gainesville Sun | The Ledger
Daily Commercial | Ocala StarBanner
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PO Box 631244 Cincinnati, OH 45263-1244

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Keegan Aloran

Legal Clerk

Michelle Tiet

Notary, State of WI, County of Brown

3.7.27

My commission expires

Publication Cost:	\$792.68	
Tax Amount:	\$0.00	
Payment Cost:	\$792.68	
Order No:	10587339	# of Copies:
Customer No:	533818	1
PO #:		

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KAITLYN FELTY
Notary Public
State of Wisconsin

BUDGET SUMMARY

City of Gainesville, Florida - Fiscal Year 2024-2025

*** THE PROPOSED BUDGET EXPENDITURES OF THE CITY OF GAINESVILLE, FLORIDA ARE 4.2% MORE THAN LAST YEAR'S TOTAL OPERATING EXPENDITURES.**

General Fund Proposed Millage Rate 6.4297

ESTIMATED REVENUES	GENERAL FUND	SPECIAL REVENUE	DEBT SERVICE	CAPITAL PROJECTS	ENTERPRISE	INTERNAL SERVICES	TOTAL ALL FUNDS
Taxes	Millage per \$1,000						
Ad Valorem Taxes	6.4297	68,055,505	0	0	0	0	68,055,505
Sales Use and Other Taxes		22,215,071	0	0	19,825,586	2,340,045	44,380,702
Charges for Services		16,129,097	1,185,000	0	0	476,718,234	528,273,168
Intergovernmental		22,238,108	6,748,633	0	0	11,989,578	50,156,665
Fines & Forfeitures		836,889	0	0	0	0	836,889
Miscellaneous Revenue		3,795,897	1,192,129	0	0	30,458,842	35,446,868
Permits, Fees, Assessments		12,409,137	0	0	0	3,783,398	20,734,135
TOTAL SOURCES	145,679,704	9,125,762	0	19,825,586	522,480,865	50,772,015	747,883,932
Transfers In		9,688,422	3,350,658	27,047,875	2,415,000	814,930	43,316,885
Fund Balances/Reserves/Net Assets		49,001,407	53,712,865	2,673,204	53,248,569	155,625,038	360,811,182
TOTAL REVENUES, TRANSFERS & BALANCES	204,369,533	66,189,285	29,721,079	75,489,155	678,920,833	97,322,114	1,152,011,999

ESTIMATED EXPENDITURES	GENERAL FUND	SPECIAL REVENUE	DEBT SERVICE	CAPITAL PROJECTS	ENTERPRISE	INTERNAL SERVICES	TOTAL ALL FUNDS
Culture and Recreation	11,699,492	295,000	0	10,291,000	0	177,500	22,462,992
Debt Services	0	0	0	0	138,054,995	0	138,054,995
Economic Environment	996,761	10,132,416	0	0	0	0	11,129,177
General Government	32,735,702	1,582,498	27,047,875	2,214,318	831,196	38,603,314	103,014,904
Human Services	0	0	0	0	515,018	61,000	576,018
Internal Services	0	0	0	0	0	7,786,517	7,786,517
Other Financing Uses	0	0	0	0	53,864,982	0	53,864,982
Physical Environment	239,186	0	0	0	274,182,931	752,000	275,174,117
Public Safety	77,457,473	1,610,500	0	3,615,848	3,763,038	3,288,500	89,735,359
Transportation	13,552,233	1,524,429	0	8,585,000	29,112,261	126,000	52,899,923
TOTAL EXPENDITURES	136,680,847	15,144,843	27,047,875	24,706,166	500,324,421	50,794,831	754,698,983
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GF-40297254

Ukraine: Russia is planning strikes on nuclear facilities

REUTERS

KYIV, Ukraine – Ukraine’s foreign minister said on Saturday that Russia is planning strikes on Ukrainian nuclear facilities before the winter, and urged the U.N.’s nuclear watchdog and Ukraine’s allies to establish permanent monitoring missions at the country’s nuclear plants.

“According to Ukrainian intelligence, (the) Kremlin is preparing strikes on Ukrainian nuclear energy critical objects ahead of winter,” Foreign Minister Andriy Sybiha wrote on X.

“In particular, it concerns open distribution devices at (nuclear power plants and) transmission substations, critical for the safe operation of nuclear energy.”

Sybiha did not elaborate on why Kyiv believed such strikes were being prepared.

There was no immediate comment from Moscow.

The U.N.’s nuclear watchdog, the International Atomic Energy Agency, did not immediately respond to a request for comment.

The Ukrainian president’s chief of staff, Andriy Yermak, called for a swift global response to the purported threat of a strike on a nuclear facility.

“This is preparation for a possible nuclear disaster scenario. Russia is a terrorist,” he wrote on Telegram.

“They must be stopped here and now. The countries of the West and the Global South must react harshly to preparations for terror.”

Russia has been waging an aerial bombardment campaign on Ukraine’s power grid since fall 2022 after invading the country earlier that year.

It has damaged or destroyed most of Ukraine’s thermal power generating capacity and has sometimes hit dams, but has not yet struck any Ukrainian-controlled nuclear facilities.

Ukraine has previously accused Russia of nuclear blackmail after Russian forces occupied the Zaporizhzhia nuclear power plant, Europe’s largest, in March 2022, early on in the invasion.

Moscow denies that allegation. IAEA head Rafael Grossi has visited



Russian forces occupied Ukraine’s Zaporizhzhia nuclear power plant, Europe’s largest, in March 2022. ANATOLII STEPANOV/AFP VIA GETTY IMAGES FILE

Ukraine and Russia several times throughout the war and has urged the sides not to engage each other near nuclear facilities. “It is always a risk when there is a possibility of an attack on a nuclear power plant,” he said earlier this month.

Al Jazeera’s Ramallah bureau ordered to close

Andrew Mills
REUTERS

DOHA, Qatar – Israeli forces raided the bureau of media network Al Jazeera in the West Bank city of Ramallah early on Sunday morning, issuing it with a military order to shut down operations, the network and the Israeli military said Sunday.

The Qatar-headquartered channel aired live footage of Israeli troops entering the office with their weapons drawn and handing a military court order to Ramallah bureau chief Walid al-Omari forcing the bureau to close for 45 days.

The Israeli military said, in response to a Reuters query, that the channel’s offices had been sealed and its equipment confiscated.

The military added that the order was signed after an intelligence assessment determined that the offices were being used “to incite terror, to support terrorist activities.”

“The channel’s broadcasts endanger the security and public order in both the area and the State of Israel as a whole,” the statement said.

Al Jazeera called the raid “a criminal act” and held the government of Israeli Prime Minister Benjamin Netanyahu responsible for the safety of its journalists, it said in a statement.

The network added that it would take legal action to protect its rights and promised to continue its coverage.

“Al Jazeera rejects the draconian actions, and the unfounded allegations presented by Israeli authorities to justify these illegal raids,” it said.

Al-Omari said the order he received accused Al Jazeera of “incitement to and support of terrorism” and he said the

soldiers confiscated the bureau’s cameras before leaving, Al Jazeera reported.

Israeli communications minister Shlomo Karhi confirmed the closure in a statement that called Al Jazeera “the mouthpiece” of Gaza’s Hamas and Lebanon’s Iran-backed Hezbollah. “We will continue to fight in the enemy channels and ensure the safety of our heroic fighters,” he said.

The Palestinian Journalists’ Syndicate condemned Israel’s move, saying “this arbitrary military decision is considered a new violation against journalistic and media works, which has been exposing the occupation’s crimes against the Palestinian people.”

The Israeli government in May banned Al Jazeera from operating inside Israel, in a move authorized by an Israeli court, and raided a Jerusalem hotel the network used as its office, saying its broadcasts threatened national security.

The network, which says it has no affiliation with militant groups, has provided on-the-ground coverage of Israel’s nearly yearlong military offensive in Gaza and of a parallel surge in violence in the West Bank.

Al Jazeera, which is funded in part by the Qatari government, has previously rejected accusations that it harmed Israel’s security as a “dangerous and ridiculous lie” that puts its journalists at risk.

It has accused Israeli authorities of deliberately targeting and killing several of its journalists, including Samer Abu Daqqa and Hamza AlDahdooh, both killed in Gaza during the conflict. Israel has said it does not target journalists.

Qatar established Al Jazeera in 1996 and views the network as a way to bolster its global profile.

NOTICE OF PROPOSED TAX INCREASE

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Last year’s property tax levy:

- A. Initially proposed tax levy\$65,498,343
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- C. Actual property tax levy.....\$64,993,356

This year’s proposed tax levy\$70,891,152

All concerned citizens are invited to attend a public hearing on the tax increase to be held on:

**Thursday, September 26, 2024
5:30p.m.**

**at
City Hall Auditorium on the
first floor of City Hall
200 East University Avenue, City of
Gainesville, Florida**

A FINAL DECISION on the proposed tax increase and the budget will be made at this hearing.

GF-40297225

BUDGET SUMMARY

City of Gainesville, Florida - Fiscal Year 2024-2025

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GF-40297254

NOTICE OF RESCHEDULED HEARING

The final hearing adopting a millage rate and budget on September 26, 2024 for the City of Gainesville is being rescheduled due to Tropical Storm Helene.

A rescheduled final budget hearing will be held on:

Monday, September 30, 2024

5:30 P.M. at

City Hall Auditorium on the first floor of City Hall
200 East University Avenue, City of Gainesville, Florida

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Monday, September 30, 2024

5:30 P.M. at

City Hall Auditorium on the first floor of City Hall
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City Manager's Budget Message

September 30, 2024

RE: City of Gainesville's Financial and Operating Plan for Fiscal Year 2025 beginning October 1, 2024 through September 30, 2025

Honorable Mayor, Members of the Commission, Neighbors and Community Builders:

In accordance with the City of Gainesville Charter, the Code of Ordinances, and the laws of the State of Florida, it is my pleasure to present the City of Gainesville's Proposed Budget for Fiscal Year (FY) 2025 beginning October 1, 2024.

As FY 2024 draws to a close, the City of Gainesville proudly reflects on a year of progress punctuated by perseverance and resilience. Our organization has capably responded to a series of financial and budgetary challenges primarily driven by the reduction in revenue from Gainesville Regional Utilities (GRU). Those declining funds, in the form of the Services Contribution (GSC), dropped 55.4% between FY 2023 and FY 2024. In the upcoming FY 2025 Proposed Budget, the GSC is further reduced by an additional 44.4%. This represents a total reduction over the two years of \$25.8 million with the elimination of an associated 161.5 budgeted positions. With the exception of the Gainesville Police Department and Department of Transportation, the number of vacancies throughout City departments has significantly decreased.

The work involved to reset and stabilize operations is a true testament to the ambitious dedication of our staff. It is also important to note that our City of Gainesville organization continues to excel operationally at a moment when—for the first time in a quarter of a century—the FY 2025 General Fund Proposed Budget (\$155.4 million) is lower by \$1.1 million (0.7) over the previous fiscal year budget. The FY 25 Proposed All Funds Budget (\$458.9 million) for the City will increase by \$3.5 million (0.8%) over the previous year budget due to an increase in grants and other special revenue funding to support city services in the wake of declining General Fund revenue. The detailed components of that proposal are shared in the attached *Budget in Brief*.

Looking ahead to the coming fiscal year, General Government expects the financial picture to be influenced by the role of the new Gainesville Regional Utility Authority and the decisions its members will make. It is important to consider all possibilities, including that the newly seated board may choose to further modify the Government Services Contribution, leaving General Government to make additional budget reductions to compensate for the loss of budgeted General Fund revenue in FY 2025 and beyond. The City also will continue to work through service level agreements with GRU as the transition proceeds.

In this introductory message, I choose to highlight the ability of the City to continue producing and performing at an exceptionally high level despite the aforementioned pressures. The most important outcomes to report, in this ever-changing organizational landscape, are intrinsically linked to the positive attitude and unrelenting resolve of our City community builders. Our staff in all departments continue to lean in, even when faced with budgetary challenges, as they work to make meaningful, visible, tangible progress.

While it is true that funding shifts have an impact, we respond with agility and focus. Our teams maximize operational efficiencies, consolidate where appropriate, and contemplate strategic reductions in services and programming when necessary. These appraisals are made thoughtfully and with thorough research and interdepartmental conversation. In the end, the resulting changes are deliberately calculated to reduce spending while promoting a more streamlined, effective and deliberate approach to delivering necessary programs and services. Progress in FY 2025 will continue as our focus across the spectrum of city services.



An exciting aspect of our FY 2025 Proposed Budget is the glimpse it provides of the next chapter in our City's growth—because Gainesville **never gives up**. As Departments rise to meet each new challenge, the work done year-to-year evolves and improves. One example is the Department of Financial Services, which has reduced annual external audit findings from six in FY 2020 to four in FY 2021 to two in FY 2022 and zero in FY 2023. The Department is continuing to build a collaborative culture and has added key personnel to meet future goals. In other areas, we are making strides to lift up all neighbors. The City has provided \$6.2 million in American Rescue Plan Act (ARPA) funding to 34 nonprofit organizations focused on housing assistance, food security, homeless support services, workforce programs, and affordable housing construction. We supported the development of the Eastside Urgent Care Center in partnership with University of Florida Health – Shands, with an investment of \$2.250 million of ARPA funds. The City additionally invested \$500,000 to aid the construction of the Central Receiving Facility in partnership with Meridian Behavioral Healthcare, and successfully implemented the One Nation One Project GNV Initiative, an arts and wellness initiative designed to improved youth well-being and decrease youth gun violence supporting local artists and cultural influencers.

We look to FY 2025 with a slate of fresh new initiatives on the horizon. The Downtown Ambassador Program will launch in the coming fiscal year. This three-year contract with Block-by-Block, a nationally recognized firm specializing in tailoring ambassador programs for cities all over the country, will provide a suite of enhanced services for the Downtown and nearby areas including, safety services, cleaning and maintenance, small business support, houseless neighbor and social services coordination, visitor hospitality, and special event support. To expand housing opportunities, the first affordable home constructed as part of the City of Gainesville's partnership with Bright Community Trust and funded with American Rescue Plan Act funds, has been completed with nine (9) more are on the way. In September 2024, the City Commission finalized its inclusionary zoning policy, requiring new housing developments of more than 50 units to set aside 10 percent at a lower price point for those who earn 80% of the area median income (AMI). Equally impressive, the City joined Alachua County, Santa Fe College and community partners to form the Community Gun Violence Prevention Alliance to turn the tide on gun crime, a collaboration that will enhance the City's own unique, individual community-based gun violence prevention initiative known as IMPACT GNV.

The City is finalizing the initial draft of our Climate Action Plan, marking a significant milestone in our commitment to a sustainable and resilient future. This plan is the result of extensive collaboration across multiple departments, with input from hundreds of staff members and external partners. It is designed to address challenges posed by climate change while leveraging our unique strengths and remaining grounded in the realities of our city. Key strategies addressed include energy, transportation, green building, and technology. Our goal is to achieve net zero emissions by 2045, a target that reflects our dedication to environmental stewardship and the well-being of future generations.

Speaking on behalf of all community builders, I can confidently say the City of Gainesville is progressive in its approach to developing its budget while engaging with the community and neighbors on a variety of issues and projects; building alliances with other jurisdictional partners; and seeking out benchmarking opportunities to improve and be more competitive. We are uncompromising in our determination to put Gainesville's best foot forward, support evolution and growth, and serve and protect all our neighbors in the next fiscal year and for many years to come. The following items further highlight that Gainesville is on the move. For more information, please refer to the "Looking Ahead" section of the ***Budget in Brief***.

- To improve organizational structure, culture and morale, as City Manager, I have met one-on-one with employees to listen to concerns and implement suggestions. The City has brought back its Emerging Leaders program, and has launched the next Culture Survey to better understand how community builders feel about the experience of working for the City of Gainesville. I have also empaneled a Workplace Stewardship Committee that is energized and meets twice monthly, as schedules allow, with a focus on improving organizational safety and security, health care and benefits, maintenance of facilities, citywide efficiency, and better communication in all departments.
- To review and improve organizational processes, procedures and workflow in the Procurement Division of the Finance Department, I have placed the Procurement Division under Management Watch and actions are being taken to add consistency, clarity and efficiency to the purchasing process as experienced by all Departments.

- To begin addressing the City’s strategic planning goal of building out an economic development program via business expansion and job growth, I created an Economic Development Working Group to serve as the internal team dedicated to developing a financial framework touching on essential economic areas such as public works, housing, parks, transportation and downtown development. If selected as a participant in the upcoming “Leading Economic Development in Cities” program, this group will strategize under the tutelage of the Bloomberg Harvard City Leadership Initiative. Bloomberg would provide experts and a six-month engagement session consisting of tailored data support and assistance in building out a detailed development plan for our community. The experience comes with city-specific data analysis, strategy, consulting and coaching to pull together the City’s disparate economic tools and projects into a single, cohesive approach at no charge to the City.
- To address much needed infrastructure and facility upgrades, the City will also administer a number of facility improvements in the coming fiscal year funded by the infrastructure surtax program branded as “Streets, Stations and Strong Foundations”. Projects funded by the infrastructure surtax and slated to enter the design phase in FY 2024 include the SW Public Safety Center, the Gainesville Fire Rescue Administration Building, the Gainesville Police Department Property and Evidence Building. Additionally, funding to purchase and add properties for development to the City’s affordable housing stock is also included this program.

Conclusion

In accordance with Florida Statutes, the FY 2025 Proposed Financial and Operating Plan is a balanced budget where projected revenues match budgeted expenditures.

Preparation and adoption of the FY 2025 Proposed General Government Financial and Operating Plan is a team effort, a culmination of months of work involving community builders at all levels of our organization. Thank you to our staff for their willingness to develop innovative ideas and financial plans to meet our goals. Thank you especially to Executive Chief of Staff Cintya Ramos and Office of Management and Budget staff, Steve Varvel and Susan Boyd for their assistance in preparation of this plan. Finally, thank you to the City Commission for their unwavering leadership and policy direction on the wide spectrum of City government issues, as well as identifying critical needs in our core operations and supporting responsive solutions in these key areas.

The FY 2025 Proposed Financial and Operating Plan was initially presented to the City Commission at the first public hearing on September 12, 2024 and is presented again at today’s second and final public hearing. I look forward to working with you, our neighbors and our community builders to finalize and implement the Fiscal Year 2025 Final General Government Financial and Operating Plan.

In the spirit of excellence,



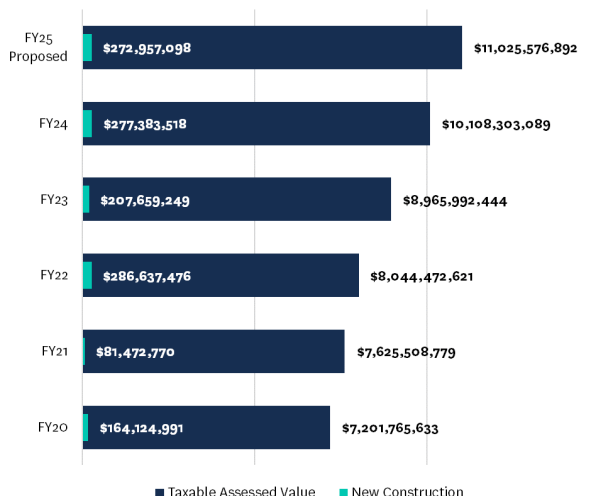
Cynthia W. Curry
City Manager

Budget in Brief

A high level summary of the FY 2025 Proposed Budget, including: millage rate analysis, revenue projections, expenditure projections, funded position levels and their impacts on service and program delivery in the upcoming fiscal year.

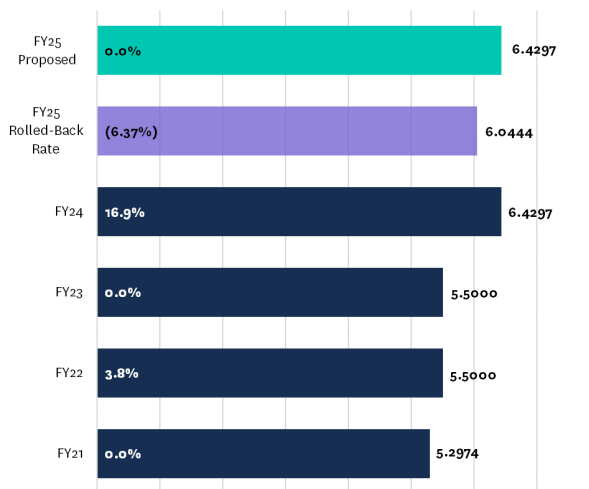
Taxable Value

For the 12th year in a row, the City’s taxable value has grown, set at \$11.026 billion for Tax Year 2024, a 9.1% increase over Tax Year 2023. New construction decreased slightly by 1.6% over last tax year, valued at \$272.9 million.



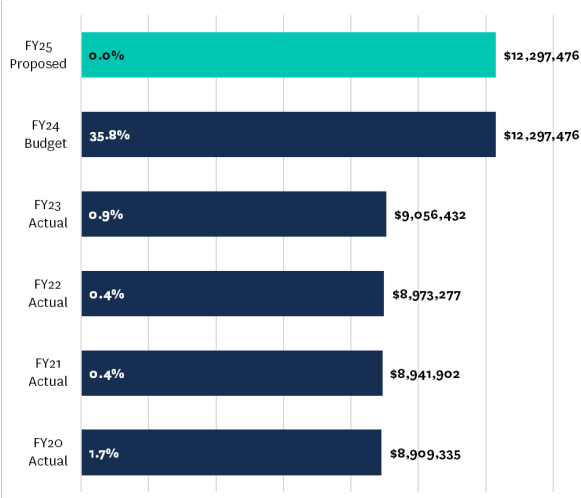
Millage Rate

The FY 2025 Proposed Millage Rate of 6.4297 is the same millage rate as FY 2024 and is 6.37% higher than the Rolled-Back Rate of 6.0444 mills.



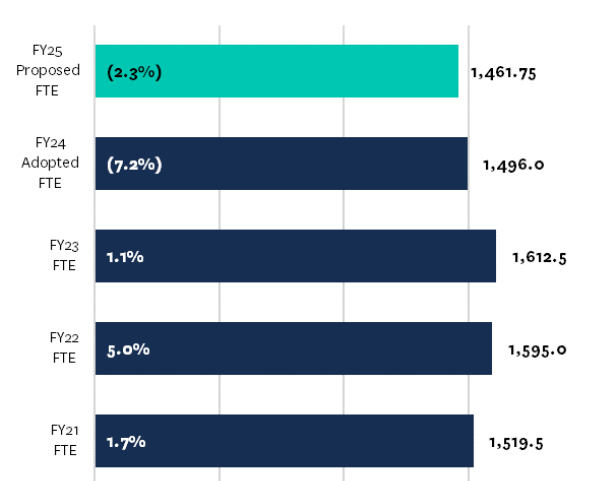
Fire Assessment

The FY 2025 Budget maintains the fire assessment methodology based on historical demand. The FY 2025 Proposed Budget is \$12.3 million, the same level as the FY 2024 Adopted Budget.



Position Levels

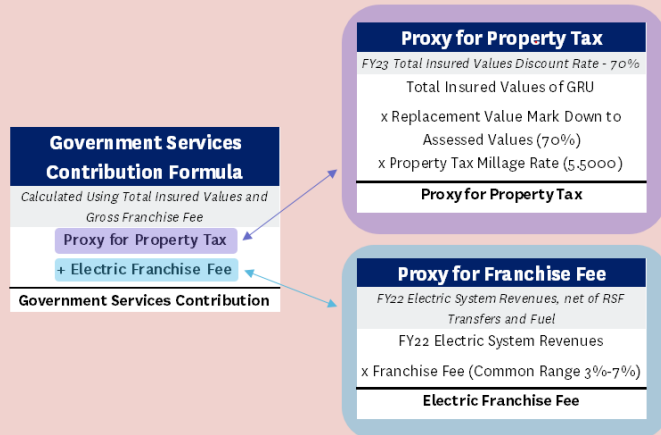
The FY 2025 Proposed Budget eliminates 42.0 FTEs, adds 6.0 FTEs and freezes 23.0 FTEs. The FY 2025 All Funds position level is 1,461.75, 2.3% lower than the FY 2024 Adopted Budget.



Government Services Contribution Revenue Reduction Impact

In February 2023, the City of Gainesville was asked to present before the State of Florida Joint Legislative Auditing Committee (JLAC) on its progress towards addressing the State of Florida Auditor General Operational Audit. At this meeting, the JLAC expressed concerns over GRU’s high debt burden and the General Fund Transfer from Gainesville Regional Utilities to General Government. The Mayor and Management were asked to return to the JLAC with bold actions to continue addressing a reduction of the General Fund Transfer level and other issues.

Acting immediately upon this request, the City Commission on April 13, 2023 (Agenda #2023-335), addressed the JLAC’s concern with the General Fund Transfer by approving a new Government Services Contribution based on a formula recommended by staff from both General Government and Gainesville Regional Utilities (GRU). The new formula-based methodology replaced the previously approved multi-year reduction and is calculated using a proxy for property tax and an electric franchise fee.



In FY 2024, the formula generated a Government Services Contribution of \$15,305,224, a reduction of \$19.0 million, or 55.4% from the FY 2023 Adopted Budget amount of \$34.3 million. For FY 2025, the formula generated Government Services Contribution is \$16,247,574. During FY 2024, the Gainesville Regional Utilities Authority decided not honor the formula-driven approach and held the Government Services Contribution flat at \$15.3 million, the same level as FY 2024, and reduced it further by another \$6.8 million, a reduction of 44.4% to \$8.5 million. This is the lowest the Government Services Contribution has been in recent history. Further, over the past two fiscal years, the Government Services Contribution has gone down by a combined \$25.8 million and is 75% less than the FY 2023 Adopted Budget; and it has gone from being the second largest revenue source to the sixth largest revenue source in the General Fund.

In order to bridge the revenue gap in FY 2024, the City implemented a zero-based budget development process, reviewing all department budgets by line item to determine where there could be efficiencies, cost savings, and decrements. There were operating budget reductions in 13 departments in the General Fund, including the elimination of 125.5 FTEs citywide. The City increased the millage rate from 5.5000 mills to 6.4297 mills in order to avoid further elimination of department positions and reductions in operating budgets. The impacts were significant.

In order to adequately prepare for FY 2025, given that the Gainesville Regional Utilities Authority was discussing eliminating the Government Services Contribution altogether, staff developed proposed budgets assuming the City would not receive this revenue. Departments were given target budgets to meet, based on their prorated share of the revenue reduction. When a final decision was provided to the City, the final Government Services Contribution of \$8,505,224 was not sufficient to restore all department decrements. The City Manager prioritized restoring Public Safety Department operating budgets; subsequently, 12 City departments will experience budget reductions. An additional 36.0 FTEs are being eliminated, 23 FTEs are frozen/unbudgeted, and the overall General Fund budget is \$1.1 million or 0.7% less than it was in FY 2024.

In total, the Government Services Contribution has been reduced by \$25.8 million (75.2%) and the City has eliminated 161.5 FTEs (9.5%) over the last two fiscal years.

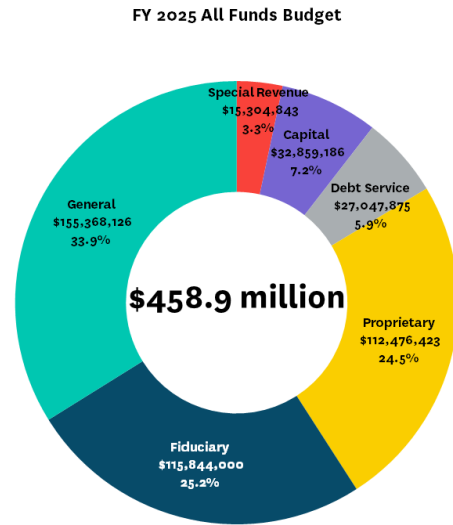
In addition to the uncertainty around the Government Services Contribution, the City continues to navigate finalizing Indirect Costs, Services Level Agreements and Memoranda of Understanding with Gainesville Regional Utilities. The IT Service Level Agreement, in particular, has increased from \$1.2 million in FY 2023, to \$2.9 million in FY 2024, to \$5.9 million in FY 2025. These cost increases are not sustainable for the City and over the next several months, staff will be working with an external consultant to develop its own technology department effective FY 2026.

All Funds Budget

The FY 2025 Proposed Budget for All Funds is \$458,900,453 including balances and transfers and is \$3.5 million or 0.8% higher than the FY 2024 Adopted All Funds Budget of \$455,442,748.

The FY 2025 Proposed Financial and Operating Plan includes the budgets for the General Fund (\$155.4 million), Special Revenue (\$15.1 million), Debt Service (\$27.0 million), Capital Projects (\$32.9 million), Proprietary (\$112.5 million), and Fiduciary funds (\$115.8 million).

Revenue Trends: The top five largest revenue sources for All Funds are: Charges for Services (25.6% of the total budget), Taxes (24.5% of the total budget), Miscellaneous Revenue (21.7% of the total budget), Intergovernmental (10.9% of the total budget), and Transfers from Other Funds (9.4% of the total budget). The Government Services Contribution (\$8.5 million) is budgeted in Transfers from Other Funds in the General Fund. The Capital Projects Fund reflects the \$17.4 million of Infrastructure Surtax revenue expected in FY 2025 for the Wild Spaces Public Places and Streets, Stations and Strong Foundations programs.



Revenues	General Fund	Special Revenue	Debt Service	Capital Projects	Proprietary	Fiduciary	Total
Taxes	90,270,576	0	0	19,825,586	2,340,045	0	112,436,207
Permits, Fees, Assessments	12,409,137	0	0	0	3,783,398	0	16,192,535
Intergovernmental	22,238,108	6,748,633	0	0	21,169,924	0	50,156,665
Charges for Services	16,129,097	1,185,000	0	0	72,696,760	27,640,000	117,650,857
Fines & Forfeitures	836,889	0	0	0	0	0	836,889
Miscellaneous Revenue	3,795,897	1,192,129	0	0	6,175,001	88,204,000	99,367,027
Transfers In From Other Funds	9,688,422	3,350,658	27,047,875	2,415,000	814,930	0	43,316,885
Use of Fund Balance	0	2,828,423	0	10,618,600	5,496,365	0	18,943,388
Total Revenue	155,368,126	15,304,843	27,047,875	32,859,186	112,476,423	115,844,000	458,900,453

Expenditure Trends: The following table provides a high-level overview of FY 2025 expenditures by Fund and Department. The top three largest expenses are Non-Departmental (32.3% of the total budget), Public Works Department (11.6% of the total budget) and the Police Department (10.1% of the total budget). Additional information on the expenditures managed by departments in FY 2025 can be found in the individual Department Overview pages in the Expenditure Outlook section of the Financial and Operating Plan.

Expenditures	General Fund	Special Revenue	Debt Service	Capital Projects	Proprietary	Fiduciary	Total
City Attorney	1,676,569	92,509	0	0	324,551	9,309	2,102,938
City Auditor	888,640	0	0	0	0	0	888,640
City Clerk	1,225,739	0	0	0	0	0	1,225,739
City Commission	579,098	0	0	0	0	0	579,098
City Manager	1,641,448	22,836	0	974,300	0	0	2,638,584

Expenditures (continued)	General Fund	Special Revenue	Debt Service	Capital Projects	Proprietary	Fiduciary	Total
Communications & Marketing	1,043,980	0	0	0	0	0	1,043,980
Equity & Inclusion	1,447,750	0	0	0	0	0	1,447,750
Financial Services	3,816,908	250,000	0	0	160,946	303,171	4,531,025
Fire Rescue	27,757,792	175,000	0	1,625,000	1,810,000	0	31,367,792
Gainesville Community Reinvestment Area	0	7,042,861	0	0	0	0	7,042,861
Housing & Community Development	490,215	3,105,471	0	0	0	0	3,595,686
Human Resources	2,340,383	15,000	0	0	0	0	2,355,383
Management & Budget	910,072	0	0	0	0	0	910,072
Non-Departmental	29,309,964	1,186,237	27,047,875	1,050,018	0	89,436,596	148,030,690
Parks, Recreation and Cultural Affairs	11,825,090	295,000	0	65,000	276,500	0	12,461,590
Police	41,701,243	1,435,500	0	1,990,848	1,448,000	0	46,575,591
Public Works	15,918,893	1,517,606	0	6,925,000	28,813,236	0	53,174,735
Risk Management	154,000	0	0	0	38,278,763	28,979	38,461,742
Sustainable Development	3,197,394	0	0	0	4,439,788	0	7,637,182
Technology	8,085,985	0	0	190,000	0	0	8,275,985
Transportation	1,345,975	6,823	0	1,660,000	36,768,938	0	39,781,736
Wild Spaces Public Places	10,988	0	0	10,226,000	0	0	10,236,988
Total Department	155,368,126	15,144,843	27,047,875	24,706,166	112,320,722	89,778,055	424,365,787
Interfund Transfers	0	160,000	0	0	0	0	160,000
Addition to Fund Balance	0	0	0	8,153,020	155,701	26,065,945	34,374,666
Total Expenditures	155,368,126	15,304,843	27,047,875	32,859,186	112,476,423	115,844,000	458,900,453

Position Levels: The FY 2025 Proposed Budget funds 1,461.75 FTEs citywide. The FY 2025 Proposed Budget eliminates 42.0 full-time equivalent (FTE) positions and adds/reclassifies 6.0 FTEs for a net reduction of 36.0 FTEs. Of the 42.0 FTEs, all but 4.0 FTEs are vacant. The FY 2025 Proposed Budget also freezes 23.0 vacant FTEs in the General Fund. These combined changes in positions results in a reduction in personnel expenditures of \$3.6 million across all funds.

Of the 42.0 FTEs eliminated, 11.5 FTEs are funded by the General Fund and 30.5 are funded by Other Funds. Of the 30.5 FTEs funded by Other Funds, 28.0 FTEs are paid for by the Regional Transit System (RTS) Fund and are no longer needed due to lower ridership levels and reduced revenues to offset expenditures from federal funding sources.

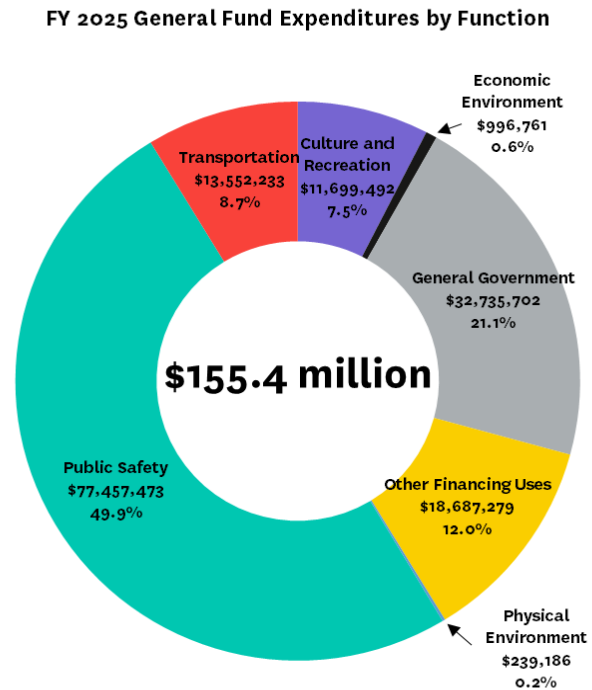
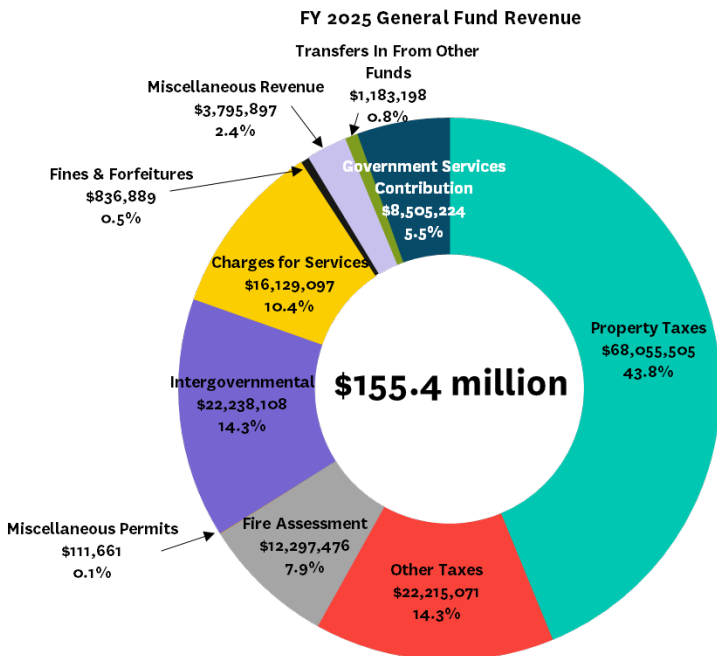
Of the 6.0 reclassified or new FTEs, 2.0 FTEs are funded by the General Fund and reflect a new Firefighter position in Gainesville Fire Rescue to support the transition to a 24/72 schedule, and a new Technical Support Specialist III in the Public Works Department to assist with additional workload related to right of way ordinance changes. Outside of the General Fund, a new Project Manager IV position is added in the Gainesville Community Reinvestment Area to assist with GIS services, the Director position is reinstated in the Risk Management Department, and two Fleet Support Specialists are added to the Transportation department to support parts management previously provided through a contract with NAPA Auto Parts that was closed.

The following table provides an overview of the position changes by Department across all funds.

Eliminated Positions		FTE
City Clerk		1.0
Communications & Marketing		0.5
Fire Rescue		2.0
Human Resources		2.0
Management & Budget		1.0
Police		1.0
Public Works		3.0
Sustainable Development		1.0
Technology		1.0
Transportation		29.5
Total Eliminated Positions		42.0
Total Positions Reclassified / Added		FTE
Fire Rescue		1.0
Public Works		1.0
Gainesville Community Reinvestment Area		1.0
Risk Management		1.0
Transportation		2.0
Total Reclassified/Added Positions		6.0
Net Position Reduction		36.0
Frozen/Unbudgeted Positions		FTE
Financial Services		3.0
Police		20.0
Total Frozen/Unbudgeted Positions		23.0

General Fund Budget

The FY 2025 Proposed General Fund Budget is \$155,368,126 including balances and transfers and is \$1.1 million or 0.7% lower than the FY 2024 Adopted Budget of \$156,419,483. In FY 2025, the top five revenue sources for the General Fund are: Property Tax (43.8%), Other Taxes (14.3%), Intergovernmental (14.3%), Charges for Services (10.4%), and the Miscellaneous Permits (8.0%).














Revenue Trends: As shown in the following table, the FY 2025 Proposed Budget reflects a significant adjustment in revenue for the General Fund, driven by the significant multi-year reduction in the Government Services Contribution. In FY 2024, the

Government Services Contribution was formula driven, and resulted in a reduction of \$19.0 million, or 55.4% from the FY 2023 Adopted Budget amount of \$34.3 million. In FY 2024, the Gainesville Regional Utilities Authority did not honor the formula-driven approach and held the Government Services Contribution flat at \$15.3 million and reduced it further by another \$6.8 million, a reduction of 44.4% to \$8.5 million. This is the lowest the Government Services Contribution has been in the history of the City. In the FY 2023 Adopted Budget, the Government Services Contribution was the second largest revenue source for the General Fund (22.2% of total revenues), and it is now the sixth largest revenue source (5.5% of total revenues). Property taxes continue to be the main revenue source for the General Fund (43.8%) and estimates are based on a millage rate of 6.4297 mills, the same millage rate as FY 2024.

Revenues	FY23 Actual	FY24 Budget	% of FY24 Budget	FY25 Proposed	% of FY25 Budget	\$ Change vs. FY24	% Change vs. FY24
Property Taxes	47,328,375	62,878,409	40.2%	68,055,505	43.8%	5,177,096	8.2%
Other Taxes	21,233,369	22,140,428	14.2%	22,215,071	14.3%	74,643	0.3%
Fire Assessment	9,056,432	12,297,476	7.9%	12,297,476	7.9%	0	0.0%
Miscellaneous Permits	607,646	111,661	0.1%	111,661	0.1%	0	0.0%
Intergovernmental	24,590,314	20,956,078	13.4%	22,238,108	14.3%	1,282,030	6.1%
Charges for Services	15,971,778	17,492,570	11.2%	16,129,097	10.4%	(1,363,473)	(7.8%)
Fines & Forfeitures	911,818	684,585	0.4%	836,889	0.5%	152,304	22.2%
Miscellaneous Revenue	4,269,690	2,670,305	1.7%	3,795,897	2.4%	1,125,592	42.2%
Transfers In From Other Funds	1,945,418	1,882,747	1.2%	1,183,198	0.8%	(699,549)	(37.2%)
Government Services Contribution	34,283,000	15,305,224	9.8%	8,505,224	5.5%	(6,800,000)	(44.4%)
Fund Balance	0	0	0.0%	0	0.0%	0	N/A
Total General Fund Revenue	160,197,839	156,419,483		155,368,126		(1,051,357)	(0.7%)

The following table provides a high-level overview of changes in General Fund Revenues for FY 2024.

 \$5.2 MM	Property Taxes	Property tax revenue is projected at \$68.1 million or 8.2% higher than the FY 2024 Adopted Budget. This is driven by a 9.1% increase in property tax valuation over last tax year. Property tax revenue is the largest revenue source in the General Fund, representing 43.8% of revenue.
 \$1.3 MM	Intergovernmental	Intergovernmental revenue is projected at \$22.2 million or 6.1% higher than the FY 2024 Adopted Budget. This is primarily driven by one-time funding from the American Rescue Plan Act (\$1.2 million) for FY 2025. Intergovernmental Revenue is the third largest revenue source in the General Fund, representing 14.3% of revenue.
 \$1.1 MM	Miscellaneous Revenue	Miscellaneous revenue is projected at \$3.8 million or 42.2% higher than the FY 2024 Adopted Budget. This is primarily due to higher projections in interest earnings during the upcoming fiscal year.
 \$152.3 K	Fines & Forfeitures	Fines & Forfeitures revenue is projected at \$836,889 or 22.2% higher than the FY 2024 Adopted Budget. This is driven primarily by a higher projection of revenue from false alarm penalties.
 \$74.6 K	Other Taxes	Revenue from other taxes, such as Utility Taxes and the Communications Service Tax, are projected at \$22.2 million or 0.3% higher than the FY 2024 Adopted Budget. The growth is primarily driven by increases in the Utility Service Taxes. Other Taxes are the second largest revenue source in the General Fund, representing 14.3% of revenue.
 \$0	Fire Assessment	The Fire Assessment revenue is projected at \$12.3 million, the same level as the FY 2024 Adopted Budget. During FY 2023, the Fire Assessment methodology was updated to a historical demand methodology. The approved fire assessment for residential and commercial properties is estimated to recoup 51.68% of eligible assessable non-EMS fire expenses.

 \$0	Miscellaneous Permits	Miscellaneous Permits revenue is projected at \$111,661, the same level as the FY 2024 Adopted Budget.
 \$0	Fund Balance	Neither the FY 2025 Proposed Budget nor the FY 2024 Adopted Budget used Fund Balance to balance the budget. Fund Balance reserves for General Government remain strong and steady. The most recent fund balance analysis, based on the FY 2023 audit completed in March 2024, confirms that General Government meets and exceeds the minimum reserve requirement for the General Fund of two months of operating expenditures (\$25.9 million).
 \$699.5 K	Transfers In/Other Sources	Revenue from Transfers into the General Fund or other sources is projected at \$1.2 million or 37.2% lower than the FY 2024 Adopted Budget. This is due to a reduction in the one-time transfer in from the Local Option Gas Tax from the FY 2024 Adopted Budget and a transfer in from the Gainesville Community Reinvestment Area Fund for the Downtown Detail.
 \$1.4 MM	Charges for Services	Charges for Services revenue is projected at \$16.1 million or 7.8% lower than the FY 2024 Adopted Budget. This decrease is driven primarily by lower Indirect Services reimbursement to the General Fund from the Gainesville Regional Utilities (\$1.6 million) compared to the FY 2024 Adopted Budget.
 \$6.8 MM	Government Services Contribution	The Government Services Contribution remitted to General Government from GRU is budgeted at \$8.5 million, a further reduction of \$6.8 million or 44.4% compared to the FY 2024 Adopted Budget. This represents the second significant reduction in this revenue source after the \$19.0 million decrease in the FY 2024 Adopted Budget. The General Services Contribution (formerly the General Fund Transfer) is calculated based on a formula using a proxy for property tax and an electric franchise fee, however, this formula driven approach was not honored by the Gainesville Regional Utilities Authority. Prior to FY 2024, the Government Services Contribution was the second largest revenue source for the General Fund, representing 22.2% of revenues. It is now the sixth largest, representing 5.5% of overall General Fund revenue.






Expenditure Trends: As shown in the following table, in the FY 2025 Adopted Budget, Departments reduced operational budgets as a result of the reduction in the Government Services Contribution from the Gainesville Regional Utilities. This was done through the annual budget process that began in January 2024 and the creation of decrement scenarios based on target budgets that initially assumed the City would not receive a Government Services Contribution in line with messaging received from the Gainesville Regional Utilities Authority during their board meetings. The July 2024, the City was notified that it would receive a transfer of \$8.5 million (versus \$16.2 million, the amount generated by the formula adopted by both the Utility and the City prior to [HB 1645](#) going into effect). This reduction is \$6.8 million or 44.4% less than the amount budgeted in FY 2024. Based on this transfer amount, the City Manager revisited the decrement scenarios of all departments and prioritized reinstating public safety budgets, however this was not sufficient to recover all expenditures. Layered on top of \$2.4 million in personnel expenditure reductions in the General Fund, where a net 9.5 FTE are eliminated, and 23.0 FTE are frozen, certain vehicle replacements were deferred for one year to further reduce operating expenditures.














The following table shows the FY 2025 Proposed General Fund Budget by Department.




Department	FY23 Actual	FY24 Adopted	FY24 Amended	FY25 Proposed	\$ Change vs. FY24 Adopted	% Change vs. FY24 Budget
City Attorney	1,501,709	1,633,410	1,633,410	1,676,569	43,159	2.6%
City Auditor	816,362	909,639	919,264	888,640	(20,999)	(2.3%)
City Clerk	1,654,515	1,293,628	1,495,878	1,225,739	(67,889)	(5.2%)
City Commission	510,506	475,360	556,727	579,098	103,738	21.8%
City Manager	1,639,805	1,664,859	1,744,858	1,641,448	(23,411)	(1.4%)

Department (continued)	FY23 Actual	FY24 Adopted	FY24 Amended	FY25 Proposed	\$ Change vs. FY24 Adopted	% Change vs. FY24 Budget
Communications & Marketing	896,412	1,012,582	1,012,582	1,043,980	31,398	3.1%
Equity & Inclusion	1,187,119	1,545,651	1,545,651	1,447,750	(97,901)	(6.3%)
Financial Services	3,637,827	3,921,907	3,925,872	3,816,908	(104,999)	(2.7%)
Fire Rescue	23,992,813	27,956,134	27,956,134	27,757,792	(198,342)	(0.7%)
Housing and Community Development	376,606	474,153	474,153	490,215	16,062	3.4%
Human Resources	2,270,668	2,351,593	2,448,593	2,340,383	(11,210)	(0.5%)
Management & Budget	1,464,221	1,289,370	1,110,550	910,072	(379,298)	(29.4%)
Non-Departmental	38,726,621	31,692,008	30,647,074	29,309,964	(2,382,044)	(7.5%)
Parks, Recreation and Cultural Affairs	12,158,787	11,802,575	12,213,694	11,825,090	22,515	0.2%
Police	36,232,292	41,301,911	41,417,761	41,701,243	399,332	1.0%
Public Works	14,668,957	17,120,730	18,088,549	15,918,893	(1,201,837)	(7.0%)
Risk Management	229,462	162,827	272,227	154,000	(8,827)	(5.4%)
Sustainable Development	3,952,272	3,445,998	3,465,083	3,197,394	(248,604)	(7.2%)
Technology	1,598,575	5,009,486	5,009,486	8,085,985	3,076,499	61.4%
Transportation	3,747,092	1,346,501	1,866,494	1,345,975	(526)	(0.04%)
Wild Spaces Public Places	3,007	9,161	9,161	10,988	1,827	19.9%
Total	151,265,628	156,419,483	157,813,202	155,368,126	(1,051,357)	(0.7%)

Expenditure Trends: The following table provides a high-level overview of changes in General Fund Expenditures for FY 2025.

 \$3.1 MM	Technology	The Technology Department FY 2025 Proposed Budget is \$8.1 million, 61.4% higher than the FY 2024 Adopted Budget. This is due to an increase in the Service Level Agreement for Information Technology Services from Gainesville Regional Utilities from \$2.9 million in FY 2024 to \$5.9 million in FY 2025. This Service Level Agreement outlines the support provided to the City by Gainesville Regional Utilities. Staff is currently working with Berry Dunn to develop and establish its own independent Technology Department by Fiscal Year 2026. In addition, the Technology Department eliminated 1.0 FTE.
 \$399.3 K	Police	The FY 2025 Proposed Budget for the Gainesville Police Department is \$41.7 million, 1.0% higher than the FY 2024 Adopted Budget. This budget represents restored decrements proposed earlier in the budget development process and includes freezing 20.0 vacant FTE. In FY 2025, the B.O.L.D. program will be transferred to the Gainesville Fire Rescue Department to support Gun Violence Prevention initiatives and programming. In addition, a Police Captain (1.0 FTE) position is eliminated and 23.0 FTEs are frozen and unbudgeted.
 \$103.7 K	City Commission	The City Commission FY 2025 Proposed Budget is \$579,980, 21.8% higher than the FY 2024 Adopted budget due to corrections in the Florida Retirement System rates used to calculate retirement benefits and funding for health insurance based on selections made during open enrollment for the City Commission.
 \$43.2 K	City Attorney	The Office of the City Attorney FY 2025 Proposed Budget is \$1.7 million, 2.6% higher than the FY 2024 Adopted Budget due to budgeted citywide staff salary increases.
 \$31.4 K	Communications & Marketing	The Office of Communications & Marketing FY 2025 Proposed Budget is \$1.0 million, 3.1% higher than the FY 2024 Adopted Budget due to salary adjustments that occurred in FY 2024. In addition, a vacant part-time FTE (0.5 FTE) is eliminated.

 \$22.5 K	Parks, Recreation & Cultural Affairs	The Department of Parks, Recreation & Cultural Affairs FY 2025 Proposed Budget is \$11.8 million, 0.2% higher than the FY 2024 Adopted Budget due to the elimination of fleet fixed cost offsetting scheduled salary increases.
 \$16.0 K	Housing & Community Development	The Housing & Community Development Department FY 2025 Proposed Budget is \$490,215, 3.4% higher than the FY 2024 Adopted Budget due to the addition of funding for the St. Francis House. The General Fund is a small component of the overall Department of Housing & Community Development budget (13.6%) as the Department is primarily funded by grant funds such as the State Housing Initiative Partnership (SHIP), Community Development Block Grant (CDBG), and HOME grants which make up 86.4% of the total all funds budget.
 \$1.8 K	Wild Spaces Public Places	The Wild Spaces Public Places Department FY 2025 Proposed Budget is \$10,988, 19.9% higher than the FY 2024 Adopted Budget due to the addition of fleet variable costs and fuel cost related to removing Wild Spaces Public Spaces from Parks, Recreation and Cultural affairs. The General Fund is a very small component of the overall Wild Spaces Public Places budget (0.1%) as the Department is primarily funded by Wild Spaces Public Places ½ Cent Sales Tax Funding, which makes up the remainder of the Department's budget.
 \$0.5 K	Transportation	The Transportation Department FY 2025 Adopted Budget is \$1.3 million, 0.004% lower than the FY 2024 Adopted Budget due to the elimination of 0.5 FTE in the General Fund. The Regional Transit System funded outside the General Fund), eliminates 28.0 FTEs.
 \$8.8 K	Risk Management	The Department of Risk Management FY 2025 Proposed Budget is \$154,000, 5.4% lower than the FY 2024 Adopted Budget due to the Risk Management Director position being fully funded with Other Funds, not the General Fund.
 \$11.2 K	Human Resources	The Human Resources Department FY 2025 Proposed Budget is \$2.3 million, 0.5% lower than the FY 2024 Adopted Budget due to the elimination of 2.0 FTEs.
 \$20.1 K	City Auditor	The Office of the City Auditor FY 2025 Proposed Budget is \$88,640, 2.3% lower than the FY 2024 Adopted Budget due to slight reductions in operating expenses.
 \$23.4 K	City Manager	The City Manager's Office FY 2025 Proposed Budget is \$1.6 million, 1.4% lower than the FY 2024 Adopted Budget due to reductions in operating expenses and re-allocations of salary cost allocations for staff that manage non-General Fund activities such as the American Rescue Plan Act, Wild Spaces Public Places and Streets, Stations and Strong Foundations programs.
 \$67.9 K	City Clerk	The Office of City Clerk FY 2025 Proposed Budget is \$1.2 million, 5.2% lower than the FY 2024 Adopted Budget due to reductions in operating expenses and the elimination of 1.0 FTE.
 \$97.9 K	Equity & Inclusion	The Office of the Equity & Inclusion FY 2025 Proposed Budget is \$1.4 million, 6.3% lower than the FY 2024 Adopted Budget due to reductions in operating expenses.
 \$105.0 K	Financial Services	The Department of Financial Services FY 2025 Proposed Budget is \$3.8 million, 2.7% lower than the FY 2024 Adopted Budget due to reductions in operating expenses and freezing 3.0 FTE.
 \$198.3 K	Fire Rescue	The Gainesville Fire Rescue FY 2025 Proposed Budget is \$27.8 million, 0.7% lower than the FY 2024 Adopted Budget due reduced personnel and operating expenditures. The FY 2025 Proposed Budget eliminates 2.0 FTEs and adds a new FTE to support the 24/72 schedule shift.
 \$248.6 K	Sustainable Development	The Department of Sustainable Development FY 2025 Proposed Budget is \$3.2 million, 7.2% lower than the FY 2024 Adopted Budget due to the elimination of 0.5 FTEs and reductions in operating expenditures.

 \$379.3 K	Management & Budget	The Office of Management & Budget FY 2025 Proposed Budget is \$910,072, 29.4% lower than the FY 2024 Adopted Budget due to reductions in operating expenditures, the transfer of 1.0 FTE to the Risk Management Department.
 \$1.2 MM	Public Works	The Public Works Department FY 2025 Proposed Budget is \$15.9 million, \$1.2 million or 7.0% lower than the FY 2024 Adopted Budget due to reductions in operating expenditures, the elimination of a net 2.0 FTE, the re-allocation of 4.8 FTEs expense to other funds, and deferral of vehicle replacements.
 \$2.4 MM	Non-Departmental	The Non-Departmental FY 2025 Proposed Budget is \$29.3 million, 7.5% lower than the FY 2024 Adopted Budget due to one-time funding budgeted in FY 2024 that was not carried into FY 2025. In FY 2025, funding for the Outside Agency grants (\$56,979), Professional Arts Producing Institution (PAPI) grants (\$85,521), and Special Events Grants in Aid (SEAS) (\$50,344) are budgeted in this Department. In addition, there is a set-aside in FY 2025 for Affordable Housing programming (\$1.4 million).

FY 2025 Program and Service Delivery Impacts

The City has navigated a significant change in revenue structure over the past two fiscal years, driven by the reduction in the Government Services Contribution of \$25.8 million, or 75.2% since FY 2023. In response, City leaders began working to right-size their departments including maximizing operational efficiencies, consolidating teams and divisions, and making targeted reductions in services and programming. This budget, reflects additional operating budget reductions that we will continue to navigate and manage in order to mitigate the impact to program and service delivery as much as possible. Despite these financial challenges, Gainesville is on the move.

Operational Efficiencies:

- With the renewed focus on Downtown Gainesville, a significant portion of the funding from the Public Works Department’s Downtown Detail team was shifted to the Gainesville Community Reinvestment Area. The Downtown Detail team will work in conjunction with the Downtown Ambassador Program to provide cleaning and enhanced maintenance services for Downtown and surrounding areas.
- The Fleet Division of the Transportation Department is ending the parts supply contract in order to reduce costs by bringing parts sourcing and procurement in-house with the addition of two Fleet Specialist positions. This change is anticipated to generate a significant costs savings to the City compared to the contractual obligation.
- As a result of sustained efforts by the Department of Parks, Recreation and Cultural Affairs, the Office of Management & Budget, and the Department of Financial Services, the operations of Ironwood Golf Course has significantly improved. While the Ironwood Golf Course revenues continue to fall short of its cost to operate, the gap between the two has diminished as a result of ongoing operational improvements. However, the third party consultant study will further inform staff on how the City moves forward in FY 2026.
- The City Manager focused attention on matters of Public Safety and created a collaborative group of staff from the Gainesville Police Department, Gainesville Fire Rescue, Public Works Department and the Department of Parks, Recreation and Cultural Affairs to address issues and take action to reduce gun violence and support neighbors experiencing homelessness.
- By leveraging community partnerships to fill gaps in program offerings, the Department of Parks, Recreation and Cultural Affairs has worked with local groups, schools, outside organizations and other City departments to integrate Youth Services activities into existing educational programs.
- The Fleet Division of the Transportation Department will strategically defer certain fleet replacements for one fiscal year for several operational areas in FY 2025.

Consolidations:

- With five years remaining in the term of the current interlocal agreement between the City of Gainesville and Alachua County, the Gainesville Community Reinvestment Area sunset a variety of miscellaneous smaller programs and consolidated the agency's remaining funding into five transformational projects which include: 8th Avenue and Waldo Road Sports and Multipurpose Complex, Fifth Avenue/Pleasant Street Historic Heritage Trail, the Heartwood neighborhood, Cornerstone and the Eastside Health and Economic Development Initiative, and implementation of the Downtown Strategic Plan. This consolidation will focus the Gainesville Community Reinvestment Area's efforts to deliver these transformational projects for the community prior to the end of the interlocal agreement in 2029.

Reductions in Service:

- The Regional Transit System of the Transportation Department will reduce the number of transit operator positions in response to lingering impacts to ridership from the COVID-19 pandemic. Federal COVID-19 funding to support transit operations was exhausted in FY 2024, resulting in the need to reduce vacant positions no longer needed due to reduced operations.

Reductions in Programming:

- The Department of Parks, Recreation, and Cultural Affairs will make limited reductions to the hours at aquatics facilities in order to reduce staffing costs of the pools.

Looking Ahead

Looking ahead to the coming fiscal year, the City continues to persevere. Departments are focusing on delivering core services and programs to neighbors. Staff will continue to monitor budgets and expenditure levels and make adjustments as needed. It is important to also consider all possibilities, including that the Gainesville Regional Utilities Authority may choose to eliminate the Government Services Contribution entirely or continue to modify or not support executed Service Level Agreements, leaving the City to make additional budget revisions to compensate for the loss of revenue or services in FY 2025. The City will also continue to work through finalizing service level agreements as the transition proceeds.

As the City rises to meet each new challenge, the work done year-to-year evolves and improves. In alignment with ongoing efforts to implement improved policies and practices, it is important to share initiatives recently completed or underway ensuring that Gainesville remains on the move.

- The Department of Financial Services completed the FY 2023 annual external audit with clean opinion. The team has reduced audit findings from six in FY 2020 to four in FY 2021 to two in FY 2022 and zero in FY 2023. The department is continuing to build a collaborative culture and has added key personnel to meet future goals.
- The City completed the American Rescue Plan Act (ARPA) Aid to Non-Profit Organizations Program which provided \$6.2 million to 34 nonprofit organizations that in turn provided services to Gainesville Residents ranging from housing assistance, food security, homeless support services, workforce programs, and affordable housing construction.
- The City supported the development of the Eastside Urgent Care Center in partnership with University of Florida Health – Shands, with an investment of \$2.250 million of ARPA funds and the construction of the Central Receiving Facility in partnership with Meridian Behavioral Healthcare, with a total investment of \$500,000, half of which was provided by ARPA.
- The City supported Gainesville for All with \$300,000 of ARPA funding used to establish the Gainesville Empowerment Zone's Family Learning Center at the Metcalfe Elementary School campus. The center aims to serve low-income families by providing high-quality early learning and childcare in an effort prepare young children from challenged families for kindergarten.
- The City has completed the SW 62nd Boulevard Connector project, opening the 1.1-mile roadway one month ahead of schedule. The new span links the Newberry Road and Oaks Mall area with the Archer Road and Butler Plaza area, improving accessibility, safety and shaving time off neighborhood commutes. Long recognized as a necessary solution to ease traffic congestion, the direct route between SW 43rd Street/Clark Butler Boulevard and the southern

end of SW 52nd Street will improve flow on SW 34th Street, SW 20th Avenue, Newberry Road and Archer Road. It also has potential to increase highway efficiency and reduce accident rates on I-75 by giving drivers an alternate path across southwest Gainesville.

- To continue focusing on organizational structure, culture and morale, the City Manager will continue to conduct one-on-one meetings with staff to listen to concerns and implement suggestions. The City Manager also established the Workplace Stewardship Committee, which aims to engage a cross-section of City community builders with a focus on improving organizational safety and security, health care and benefits, maintenance of facilities, citywide efficiency, and better communication in all Departments.
- Staff continues to work with an external consultant to establish a full service Technology Department independent of the Gainesville Regional Utilities Service Level Agreement with a goal to have the Department operational by FY 2026.
- To review and improve organizational processes, procedures and workflow in the Procurement Division of the Finance Department, the Procurement Division has been placed under Management Watch and actions are being taken to add consistency, clarity and efficiency to the purchasing process as experienced by all Departments.
- The City is finalizing the initial draft of the Climate Action Plan, marking a significant milestone in the City's commitment to a sustainable and resilient future. This plan is the result of extensive collaboration across multiple departments, with input from hundreds of staff members and external partners. It is designed to address challenges posed by climate change while leveraging unique strengths and remaining grounded in the realities of the City. Key strategies addressed include energy, transportation, green building, and technology. The goal is to achieve net zero emissions by 2045, a target that reflects the City's dedication to environmental stewardship and the well-being of future generations.
- The new Downtown Ambassador Program will launch in the coming fiscal year. This three-year contract with Block-by-Block, a nationally recognized firm specializing in tailoring ambassador programs for cities all over the country, will provide a suite of enhanced services for the Downtown and nearby areas including, safety services, cleaning and maintenance, small business support, houseless neighbor and social services coordination, visitor hospitality, and special event support.
- The Alachua County Coalition for the Homeless and Hungry aka GRACE Marketplace funding will be restored to the FY 2024 funding levels to support ongoing operations at the facility and to support the houseless community in the Downtown. The contract also includes an additional \$350,000 of funding for homeless support services in the Downtown funded by the Gainesville Community Reinvestment Area. This is in addition to one-time funding received from ARPA in FY 2024 for Homeless Support Services (\$700,000) and Security Improvements (\$260,000).
- Construction on ARPA funded housing projects will begin and/or continue in FY 2025 including: the Gainesville Housing Authority's Woodland Park Phase II, the City's HOME ARP Accessory Dwelling Unit Project, and several single-family homes constructed by the Neighborhood Housing and Development Corporation.
- The first affordable home constructed as part of the City of Gainesville's partnership with Bright Community Trust and funded with American Rescue Plan Act funds has been completed. The Community Land Trust is part of the city's comprehensive housing strategy to increase affordable housing through new construction. Bright Community Trust retains ownership of the lots while income-eligible homeowners purchase the homes with a long-term lease on the land. The new single-family home is the first of 10 houses to be constructed on vacant lots previously owned by the city and transferred to Bright Community Trust. In Fiscal Year 2025, three more additional homes are expected to be completed.
- In September 2024, the City Commission finalized its inclusionary zoning policy, requiring new housing developments of more than 50 units to set aside 10 percent at a lower price point for those who earn 80% of the area median income (AMI). Staff will work to implement this new policy.
- Work on the Architectural and Engineering Study for 8th Avenue and Waldo Road Sports and Multipurpose Complex will conclude in late-spring 2025 and will help to refine the Commission and the community's vision for this important East Gainesville project. Funding is yet to be determined for this project.
- The City joined Alachua County and Santa Fe College to form the Community Gun Violence Prevention Alliance. The Alliance is making progress in the effort to turn the tide on gun crime and neighborhood violence in Gainesville,

Alachua County and the surrounding municipalities. Participants are focused on three broad objectives: to cooperate and strengthen efforts to address gun violence; to improve outcomes for survivors and those at risk; and to spearhead a collaborative group of community stakeholders.

- The City launched a community-based engagement strategy called IMPACT GNV as the next step in citywide efforts to prevent gun violence. The new initiative connects neighbors experiencing on-the-ground needs with city and community resources that can help. The goal is to leverage valuable communitywide collaborations to maximize the program's impact. Funding has been allocated from ARPA to support programming (\$323,761).
- Through its ongoing commitment to Vision Zero, the City in partnership with community and transportation agency partners, developed new plans for University Avenue, Northeast 9th Street, Northeast 8th Avenue, and Northwest 10th Street and Northwest 12th Street which place pedestrian safety at the forefront of the design. These important projects will break ground towards the end of the new fiscal year.
- Safe, affordable, and convenient transit services in Gainesville and the surrounding areas will be significantly enhanced with a landmark award of \$26.4 million dollars awarded in FY 2024 to the Regional Transit System (RTS) by the Federal Transit Administration. This funding will be used to replace the majority of the transit agency's bus fleet with new hybrid models to save costs and reduce emissions. The funding will also go to support the development of a new solar canopy project located at the RTS Administration complex to offset the energy needs of the building and fleet garage facility.
- To begin addressing the City's strategic planning goal of building out an economic development program via business expansion and job growth, the City Manager's Office has created an Economic Development Working Group to serve as the internal team dedicated to developing a financial framework touching on essential economic areas such as public works, housing, parks, transportation and downtown development. If selected as a participant in the upcoming "Leading Economic Development in Cities" program, this group will strategize under the tutelage of the Bloomberg Harvard City Leadership Initiative. Bloomberg would provide experts and a six-month engagement session consisting of tailored data support and assistance in building out a detailed development plan for our community. The experience comes with city-specific data analysis, strategy, consulting and coaching to pull together the City's disparate economic tools and projects into a single, cohesive approach at no charge to the City.
- To address much needed infrastructure and facility upgrades, the City will also administer a number of facility improvements in the coming fiscal year funded by the infrastructure surtax program branded as "Streets, Stations and Strong Foundations". Projects funded by the infrastructure surtax and slated to enter the design phase in FY 2024 include the SW Public Safety Center, the Gainesville Fire Rescue Administration Building, the Gainesville Police Department Property and Evidence Building. Additionally, funding to purchase and add properties for development to the City's affordable housing stock is also included this program.