

# City of Gainesville ADOPTED BUDGET



Old Fire Station Rehabilitation

FISCAL YEAR 2023

# CITY OF GAINESVILLE

## Adopted Budget

### Fiscal Year 2023

Barry Sullivan, City Manager

#### Finance Department

J.I. Johnson CPA, Finance Director

Karen F. Dixon CPA, Controller

#### Gainesville City Council Members

Tommy Moore, Mayor

Ken Keeler, Mayor Pro Tem

Carolyn Hendricks, Council Member

Brandon Eberhart, Council Member

Michael Hill, Council Member

Mary Jo Dollar, Council Member

Martin Phillips, Council Member

**CITY OF GAINESVILLE, TEXAS**  
**ANNUAL OPERATING BUDGET**  
**FOR FISCAL YEAR 2022-2023**

This budget will raise more revenue from property taxes than last year’s budget by an amount of \$597,598 which is a 7.35% increase from last year’s budget. The property tax revenue to be raised from new property added to the tax roll this year is \$169,824.

City Council Record Vote

The members of the governing body voted on the adoption of the budget as follows:  
 FOR: Mayor Tommy Moore, Mayor Pro Tem Ken Keeler, Carolyn Hendricks, Brandon Eberhart, Martin Phillips, and Mary Jo Dollar.

AGAINST: none

PRESENT and not voting:

ABSENT: Michael Hill

<b>Tax Rate</b>	<b>Proposed FY 2022-2023</b>	<b>Adopted FY 2021-2022</b>
Property Tax Rate	\$0.6239	\$0.6721
No-New-Revenue Tax Rate	\$0.5927	\$0.6470
No-New-Revenue M&O Tax Rate	\$0.4399	\$0.5749
Voter Approval Tax Rate	\$0.6241	\$0.6834
Debt Rate	\$0.1573	\$0.1747

The total amount of municipal debt obligation secured by property taxes for the City of Gainesville is \$38,785,000. This is the Principal amount of the debt as of 10-1-2022.

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## INTRODUCTION



August 5, 2022

Honorable Mayor and  
Members of the City Council  
City of Gainesville, Texas

Submitted herewith is the proposed budget for the fiscal year October 1, 2022 through September 30, 2023. The budget is a means of presenting, in financial terms, the overall plan to accomplish the City's objectives during the coming year.

Gainesville's main focus this year will be improving public infrastructure and preparing for our expedited growth (see Major Goals for Fiscal Year 2022 – 2023 for more details). Bond funds (\$2,325,000) and Assigned funds (\$1,350,000) will be utilized to rebuild portions of Modrall, Field, Wine, and Tennie (\$2,325,000), while the remaining funds will be used to seal and mill/overlay sections of streets throughout the City including portions of Garnet, Lindsay, Denton, Perry, Mill, Potter, Buck, and Hancock (\$1,350,000). The Water and Sewer Fund will invest \$150,000 for automatic reading meters, \$249,000 in a water filtering system, and \$248,000 in water tank improvements. Grants and bonds will provide \$2,635,000 for a water main on Foundry Road and \$9,544,000 in wastewater system improvements.

This budget document is formatted for improved use as a fiscal policy manual, an operational guide, a financial plan, and a communications device. By studying the budget document, a more comprehensive understanding of the City's operation and future direction can be obtained.

In accordance with the City Charter, we are submitting a balanced budget, which meets all legal requirements and accepted administrative practices. I will attempt to address some of the major areas contained in the budget by this letter; however, most items will be addressed in the section titled Budget Summary.

**General Fund Revenues:**

Property tax is the major revenue source for the General Fund. The 2023 budget is based on a lower tax rate than the previous year at \$0.6239 (\$0.4660 General Fund and \$0.1579 Debt Service Fund). Total ad valorem tax revenue (including delinquent, penalties, and rebates) is projected to be \$9,407,725. This is divided between the General Fund \$7,164,147 and the Debt Service Fund \$2,243,578.

The second largest revenue for the General Fund is the City's 1.25% sales tax. The current economic situation is similar to the rest of the country with increasing sales and an increase in the oil/gas industry. The City is budgeting to net \$6,250,000 in sales tax, which is \$1,076,817 more than budgeted last year. The main reason for this increase is the City does not have to provide a sales tax repayment, which reduced last year's net sales tax by \$731,445.

A transfer of \$1,304,471 has been budgeted from the Water and Sewer Utility Fund to pay for the administrative services provided by the General Fund and to pay the franchise fee for use of City right-of-way, which is required from all utility services that are located in the City.

Total General Fund revenues produced in fiscal year 2023 are estimated to be \$19,687,401, which is up \$572,374 from the FY 2022 budget. This increase is primarily due to the increase in property tax and sales tax.

**Water and Sewer Revenues:**

The FY 2023 revenues are estimated to decrease by \$1,398,817 to \$9,446,613. This is due the City not receiving grant funds in FY 2023 like it budgeted for in FY 2022. The City is actually increasing water and sewer fees by 4% and 10% respectfully to repay the Greater Texoma Utility Authority for the expansion of a water main along Foundry Road, and the enlargement of the southern sewer line and the Elkins Lift Station.

**Solid Waste Fund Revenues:**

The Solid Waste budget reflects revenues increasing by \$421,275 from the FY 2022 budget because of increases in residential, roll-off, and transfer station services.

**Other Enterprise Funds:**

Enterprise funds are used to account for operations that are financed and operated in a manner similar to private business enterprises where the cost of providing goods and services to the general public on a continuing basis is financed or recovered primarily through user charges. The City's enterprise funds are the Solid Waste Fund, Water and Sewer Fund, Stormwater Utility Fund, Airport Fund, and Golf Fund. Revenues for all enterprise funds are projected to increase by 5.19% (\$951,113) compared to the 2022 budget. The majority of increase is due to increases in fuel sales at the Airport and increase in Solid Waste fees. Expenses are estimated to increase 7.38% (\$1,341,513) compared to the 2022 budget. The increase is due to increases in fuel, labor, and capital purchases.

**Expenditures:**

Again, more details on expenditures will be reflected in the Budget Summary Section. Since many of the expenditures in the General Fund and the Enterprise Funds have common aspects or proposals, these will be addressed jointly. Items particular to each fund will be labeled as such.

Overall, operating and debt expenditures in the Governmental Fund Types: General Fund, Assigned Fund, and Debt Service Fund will decrease from the FY 2022 budget by 7.90% (\$2,045,472). The decrease in Governmental Fund Types is primarily due to the Assigned Fund, which decreased expenditures by \$2,754,826. The Assigned Fund has been created through excess revenues accumulated during the previous years. The fund is designed to be built-up over

several years and then used to complete projects as assigned by the City Council and/or City Manager. The General Fund increased by \$585,435 resulting from budgeted increases in personnel costs, fuel, and capital expenditures. Debt Service had an increase of \$123,919.

Expenditures in the Water and Sewer Fund will have a decrease of 11.72% (\$1,267,146) because the fund did not receive a large grant as budgeted in FY 2022.

Personnel cost will include “pay-for-performance” increases (2% Meets Expectations, 4% Exceeds Expectations, and 6% Outstanding Performance), which averages to a 4% increase. This budget increases the step pay scale for Fire and Police to come within 4% of our comparative city for our starting salary. Gainesville’s compensation plan is designed to accomplish two goals: to compensate all employees in direct relation to the value of their position to the market and to compensate employees based upon their individual job contributions to the City.

The budget includes a 12.60% match for retirement contributions, which is an increase of 24 basis points from the FY 2022 rate. Gainesville is paying above the full matching rate required by TMRS in order to reduce our liabilities.

### **Accounting**

It is important to remember that governmental accounting and budgeting has many differences within the funds that provide services. Governmental Funds (General, Debt Service, and Special Revenue Funds) are based on modified accrual accounting. Enterprise Funds (Proprietary Funds) are based on accrual accounting. The measurement focus for Governmental Funds is the flow of current financial resources with the emphasis on cash and receivables. Proprietary Funds focus on the flow of economic resources as a whole. This budget presents a fair representation for all funds as to the available cash resources. Depreciation and capital investments are not reflected in the end-of-year fund balances.

The preparation of this budget has involved a large segment of our workforce to enable decision-making at all levels. The process provides a better understanding by everyone involved in the organization’s planning process because the budget links decisions on resource allocations to the betterment of the community. We are proud to say that Gainesville has done well in providing a solid, financially sound organization, enabling our residents to continue a high quality of life. This budget provides the community with programs and services in a responsible, effective, and efficient manner.

A sincere thank you is extended to all the staff for the effort put forth on this budget. We look forward to working with the City Council during the implementation of this budget.

Respectfully submitted,  
Barry L. Sullivan, City Manager

## **GFOA DISTINGUISHED BUDGET PRESENTATION AWARD**

The Government Finance Officers Association of the United States and Canada (GFOA) presented a Distinguished Budget Presentation Award to the City of Gainesville for its annual budget for the fiscal year beginning October 1, 2021. This was the eleventh year in a row that the City of Gainesville has received this award. In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, as an operations guide, as a financial plan, and as a communications device.

**The Budget as a Policy document.** The document should include a statement of city-wide financial policies, as well as a statement of non-financial goals and objectives that address long term concerns and issues. The document should include short-term initiatives that guide the development of the budget for the upcoming year and stated goals and objectives of the city departments. A budget message should be included that articulates priorities and issues for the budget for the new year. It should describe significant changes in priorities from the current year and explain the factors that led to those changes.

**The Budget as a Financial Plan.** The document should include summaries of revenues and other financing sources, and of expenditures and other financing uses for all appropriated funds and includes prior year actual, the current year budget and/or estimated current year actual and the proposed budget year. The document should describe major revenue sources, explain the underlying assumptions for the revenue estimates, and discuss significant revenue trends. Projected changes in fund balances of appropriated governmental funds should be included as well as a definition of fund balance by the city. The document also should include the budgeted capital expenditures and should describe if and to what extent significant non-routine capital expenditures will affect the city's current and future operating budget and the services that the city provides. The document should discuss current debt obligations, current debt levels and legal debt limits. An explanation of the basis of budgeting for all funds, whether cash, modified accrual, or some other statutory basis should be included.

**The Budget as an Operations Guide.** The document should describe activities, services and/or functions performed by city departments and include organization charts for departments as well as city wide. The document should include objective measures of progress toward accomplishing the city's mission as well as goals and objectives for specific departments. A table of budgeted positions for prior, current and proposed budget years should be provided.

**The Budget as a Communications Device.** The document should provide summary information that includes significant budgetary issues, trends, and resource choices. The budget process should be described, as well as the procedures for amending the budget after adoption. To further communicate financial and statistical information, the document should include graphs and charts, a glossary of terms (including abbreviations and acronyms) and statistical and supplemental data that describes the city. The document should be attractive, consistent, and oriented to the reader's needs.

This award is valid for a period of one year only. We believe the 2023 budget document continues to conform to program requirements, and we are submitting it to GFOA to determine its eligibility for another award.



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished  
Budget Presentation  
Award*

PRESENTED TO

**City of Gainesville  
Texas**

For the Fiscal Year Beginning

**October 01, 2021**

*Christopher P. Morill*

Executive Director



## **Texas Comptroller of Accounts' Transparency Stars Program**

The Texas Comptroller of Public Accounts' Transparency Stars program recognizes local governments for going above and beyond in their transparency efforts. The program recognizes government entities that accomplish the following:

- Open their books not only in their traditional finances, but also in the areas of contracts and procurement, economic development, public pensions and debt obligations; and
- Provide clear and meaningful financial information not only by posting financial documents, but also through summaries, visualizations, downloadable data and other relevant information.

Entities are required to provide visualizations, documents, and downloadable data pertaining to Traditional Finances, Contracts and Procurement, Economic Development, Public Pensions, and Debt Obligations.

Awards are granted on a fluid basis and will remain in effect as long as entities maintain compliance, verified through quarterly review by the Comptroller's office.

Texas Comptroller staff confirmed on November 1, 2017 that the City of Gainesville was the fifth entity to receive all five stars through the Comptroller's Transparency Stars program. The City of Gainesville continues to be committed to providing financial transparency and makes every effort to deliver financial information that is readily accessible and available for our citizens.

## **CITY OF GAINESVILLE, TEXAS**

### **VISION, MISSION, GOALS**

In 1996, the Gainesville City Council adopted the following themes.

#### **THE VISION FOR THE CITY OF GAINESVILLE IS...**

- A community that is responsive to what citizens want it to be.
- Prosperous as a result of a balance of industrial, retail and residential development.
- Providing quality employment opportunities.
- Enhanced through the City's unique identity and quality of life.

#### **MISSION STATEMENT FOR THE GAINESVILLE CITY COUNCIL**

The City of Gainesville exists to meet the needs and improve the quality of life of its citizens.

#### **GOALS FOR THE GAINESVILLE CITY COUNCIL**

- Create Community Pride through aggressive growth policies, improved communications, and improved cooperation with other entities.
- Maintain a willingness to issue debt for infrastructure purposes.
- Maintain and enhance existing infrastructure
- Annex property as it becomes necessary and desirable.
- Upgrade people and their skills.
- Create a sense of pride among employees.
- Create neighborhood pride and ownership.

#### **CITY EMPLOYEE MISSION STATEMENT**

We are accountable to the Gainesville community for providing professional, timely service, which enhances all of our lives.

#### **CITY EMPLOYEE CORE VALUES**

Professional in our approach

Respectful of others

Innovative in thought and action

Dependable

Enthusiastic

**CITY OF GAINESVILLE, TEXAS**  
**September 30, 2022**

**LIST OF PRINCIPAL OFFICIALS**

<b>Title</b>	<b>Name</b>
Mayor *	Tommy Moore
Council Member & Mayor Pro Tem*	Ken Keeler
Council Member*	Carolyn Hendricks
Council Member*	Brandon Eberhart
Council Member*	Michael Hill
Council Member*	Mary Jo Dollar
Council Member*	Martin Phillips
City Manager**	Barry L. Sullivan
City Secretary **	Diana Alcala
City Attorney**	Bill Harris
Finance Director	J.I. Johnson
Police Chief	Kevin Phillips
Municipal Court Judge *	Chris Cypert
Fire Chief	Wayne Twiner
Director of Utilities	Ron Sellman
Community Services Director	Michael Doughty
Director of Human Resources	Manuel Leah Gore
Airport Manager	David Vinton

\* Denotes Elected Official

\*\* Denotes Appointed by City Council

## THE HISTORY OF GAINESVILLE

Gainesville, the county seat of Cooke County, is in the approximate geographic center of the county on Interstate 35 located approximately 67 miles north of Dallas. In 1841, W.S. Peters and associates signed their first contract with the Republic of Texas “which provided that within three years, they would bring 600 families into North-Central Texas” into what came to be known as the Peters Colony. The first settlers arrived in the area after the newly created Peters Colony offered 640 acres to each head of family and 320 acres to each single man, plus land for a church in each settlement. Before acquiring their tracts of land, these settlers were first required to swear allegiance to the Republic of Texas. They had to agree to construct a dwelling, to cultivate their fields, and to fence at least ten acres within three years.



William G. Cooke

With the constant threats of Indian attacks on the Red River frontier, the need for military protection became a most pressing problem. In 1847, Ft. Fitzhugh, named for Colonel William Fitzhugh, an experienced soldier and Indian fighter, was the first site of settlement in the region. The following year, the state legislature created Cooke County, named for William G. Cooke, a hero of the Texas War for Independence.

In 1850, Gainesville was established on a 40-acre tract of land donated by Mary E. Clark. Colonel Fitzhugh suggested that the town be named after General Edmund Pendleton Gaines. Gaines, a United States General under whom Fitzhugh had served, had been sympathetic with the Texas Revolution.



General Edmund Pendleton Gaines

The first hint of prosperity arrived with the Butterfield Stagecoach in September 1858, bringing freight, passengers, and mail. Although Gainesville was made a stop on the Butterfield Overland Mail route, Indian attacks stunted the community's growth.

In the decade after the Civil War, the county seat had its first period of extended growth, catalyzed by the expansion of the cattle industry in Texas. Gainesville, only seven miles from the Oklahoma border, became a supply point for cowboys driving herds north to Kansas. Two major cattle trails, the Chisholm Trail and the Shawnee Trail flanked Cooke County, and the cowboys would roar into Gainesville to visit the saloons, get supplies, gamble, and visit the “soiled doves.” The merchants of Gainesville reaped considerable benefits from the passing cattle drives. An important gateway into the great grassland empire of Texas, Gainesville became an important hub of commerce and one of the most significant cattle towns in the state.

When the last of the major Indian raids occurred in 1868, the county population began to increase with the arrival of the “Katy” railroad in 1879. Cattle money also financed the construction of the new county courthouse in 1878 and provided much of the tax revenue to support local schools and the building of public roads.

Within 20 years, the population increased from a few hundred to more than 2,000. Gainesville was incorporated on February 17, 1873, and by 1890 was established as a commercial and shipping point for area ranchers and farmers.



**Downtown Gainesville, Texas late 1870's**

In the late 1870s, two factors drastically altered the historic landscape of North Central Texas. The first of these was barbed wire. In 1875, Henry B. Sanborn, a regional sales agent for Joseph Glidden's Bar Fence Company of DeKalb, Illinois traveled to Texas. That autumn, he chose Gainesville as one of his initial distribution points for the newly invented barbed wire which his employer had patented the previous year. On his first visit to Gainesville, he sold ten reels of the wire to the Cleaves and Fletcher hardware store – the first spools of barbed wire ever sold in Texas.

But perhaps more important in closing the range and hastening an end to the great northern trail drives was the railroad. On June 22, 1878, workers of the Denison and Pacific Railway laid the first rails and cross-ties of a new extension from Denison to Gainesville. After sixteen months, they finally completed their 42-mile connection between the two towns. On November 7, 1879,



**First locomotive to arrive in Gainesville**

people came from all corners of the county to witness the arrival of the first locomotive to Gainesville. Then the following January, the Denison and Pacific became part of the Missouri, Kansas, and Texas system, better known as the "Katy". In 1886, the Atchison, Topeka, and Santa Fe extended its North Texas line from Fort Worth to Gainesville, thus linking Cooke County with one of the largest railway systems in the nation. So the coming of the locomotive, with its huge smokestack and oversized cowcatcher, signaled the end of

one phase in the history of Gainesville and the beginning of another.

Farming became very important to the local economy, and cotton was the major crop produced. Gainesville's economy continued to grow because of the high price of cotton. Boasting a population of over 10,000, the town had acquired most of the trappings of modernization. In just the past eight years, the people of Gainesville had witnessed the introduction of the railroad, the telegraph, the telephone, and gas and electric heating. Cement

sidewalks bordered the town's well-graded and graveled streets which were also soon to be illuminated with incandescent lamps.

After the turn of the century, automobiles appeared on county roads. The first airplane landed in 1911 – not because the pilot wanted to, but because of a navigational mistake on his part. The State School for Girls opened. Men marched off to fight in World War I.

Because oil was discovered in nearby Callisburg in the mid 1920's, the town survived the Great Depression better than similar communities. Gainesville Jr. College opened, under the name of North Central Texas College, it still exists today.

Also contributing to Gainesville's relative well-being in the 1930s was the success of the Gainesville Community Circus which first performed in May 1930 and thereafter gained a national reputation. All of the participants were volunteers who built their own props and made their costumes. The circus survived for many years, and brought national attention to Gainesville through newsreels, radio broadcasts, and magazine articles. Many members of the circus were instrumental in starting and supporting the Frank Buck Zoo in Gainesville.



**Gainesville  
Community Circus**



**Camp Howze located northwest of Gainesville**

World War II had an enormous impact on Cooke County. Camp Howze, an army infantry training camp, was established on some of the best farmland in the county. The construction of the camp helped bring Cooke County out of the Great Depression by providing jobs. The county population doubled and the area boomed.

After the war, the circus resumed performing, oil continued to fuel the economy, the airport developed, and new companies moved into the city. Gainesville's population grew steadily. Camp Sweeney opened to provide camping facilities for young diabetic patients and was visited by actor Gregory Peck.

The oil industry has continued to fuel the economy over the years. Most recently, tourism has brought renewed prosperity to the area with the world's largest casino, WinStar. The return of Amtrak on June 14, 1999 brought Gainesville back full circle to one of the original sources of its growth and success. Today, Gainesville's economic diversity ranges from being at the top of the world's quarter horse industry to manufacturing blades for wind energy turbines. The City is also home to one of the world's leading airplane seat manufacturers.

Information compiled from the following resources - Handbook of Texas Online, s.v. ","  
<http://www.tshaonline.org/handbook/online/articles/GG/heg1.html> (accessed April 8, 2008)  
Gainesville and Cooke County, Images of America by Shana Powell  
Where the South and the West Meet, by Michael Collins



## **THE CITY ORGANIZATION**

The City of Gainesville is a home-rule City operating under a Council-Manager form of government. The City is comprised of six (6) wards. Each alternating year, voters of three wards elect their representatives and in odd numbered years, a citywide election is held for the mayor's position. The Council enacts local legislation, determines City policies, adopts budgets, and employs the City Manager, City Attorney and City Secretary.

The City Manager is the Chief Administrative and Executive Officer of the City. He is responsible to the Council for the proper administration of all affairs of the City.

The City government provides a broad range of goods and services to its citizens. The activities and personnel required to provide these goods and services are organized into broad managerial areas called Funds. Funds are separate fiscal and accounting entities with their own resources and budgets necessary to carry on specific activities and attain certain objectives.

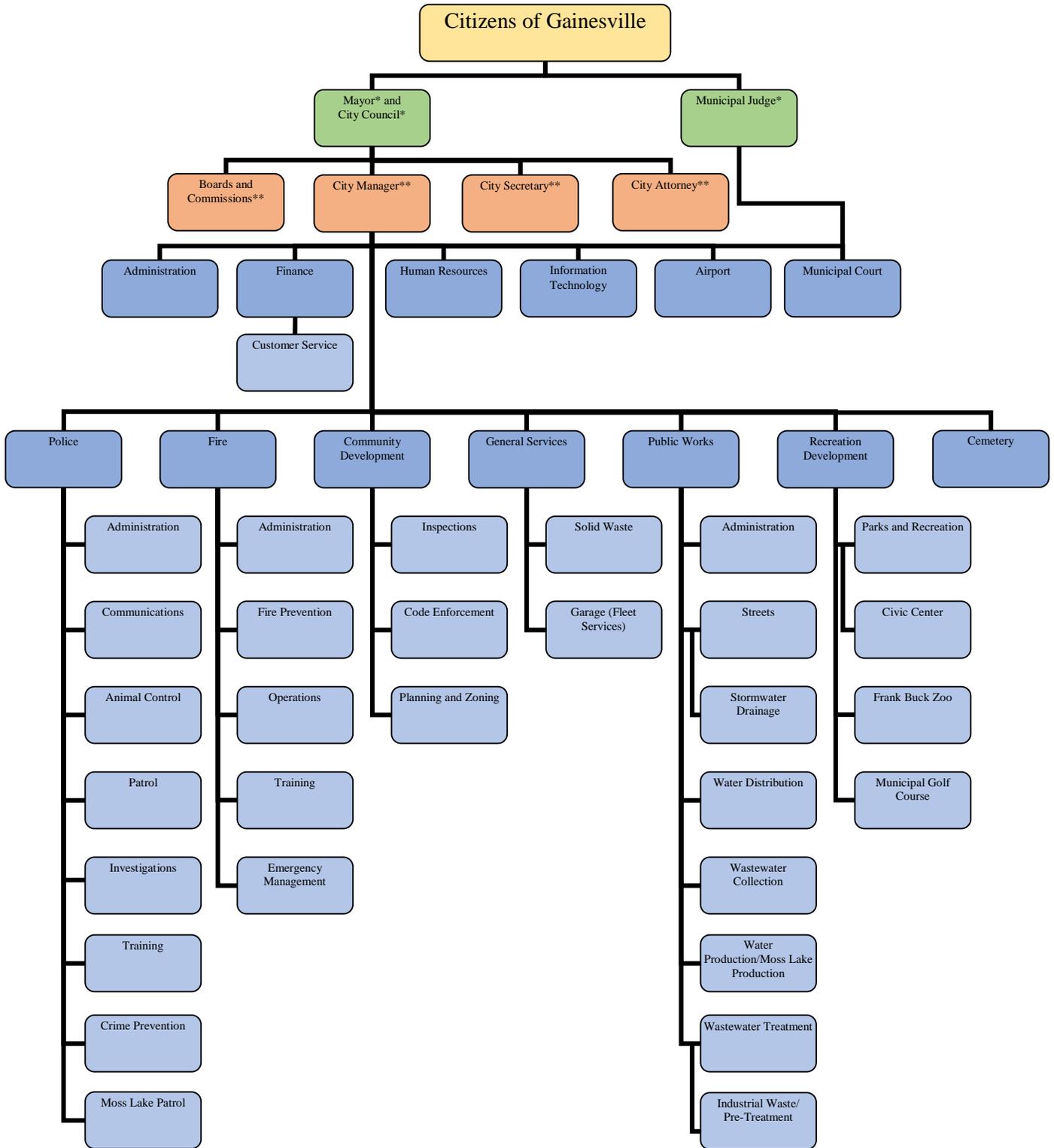
Funds are further organized into functional groups called Departments. A Department is a group of related activities aimed at accomplishing a major City service or program (e.g. Public Services Department.)

A Department may be further divided into smaller areas called Programs. Programs perform specific functions within the Department (e.g. Streets is a Program of the Public Services Department).

At the head of each Department is a Director who is an officer of the City. Directors have supervision and control of a Department and the Programs within it, but are subject to the supervision and control of the City Manager. A Director may supervise more than one Department.

A city-wide organizational chart follows on the next page.

# City of Gainesville, Texas Organizational Chart



**CITY OF GAINESVILLE  
2022-2023 BUDGET  
USE OF FUNDS BY DEPARTMENTS**

Department	Governmental Funds				Proprietary Funds					Fiduciary Funds	
	General Fund	Other Funds	Debt Service	Capital Projects	Water & Sewer	Stormwater Utility	Solid Waste	Golf Course	Airport	Cemetery	Cohen
General Government-Admin.	X	X	X	X	X	X	X	X	X		
Hospital Demo Fund	X										
Municipal Court	X	X									
Civic Center	X										
Community Services	X										
Police	X	X									
Fire/Emergency Mgt.	X										
Streets	X		X	X							
Garage	X										
Parks & Recreation	X	X		X							
Cemetery	X	X								X	
Golf Course	X	X						X			
Zoo	X										
Water/Wastewater Admin.					X						
Water Utilities				X	X						
Wastewater Utilities			X	X	X						
Solid Waste			X	X			X				
Stormwater Drainage			X	X		X					
Airport			X	X					X		
Cohen											X



## **BUDGET MESSAGE**

## **Current Conditions Impacting this Year's Budget**

Gainesville's economy remains strong with higher oil and gas prices, increased retail sales, and a growing hospitality industry. New development has continued to come to the community. Several commercial projects were completed during the most recent fiscal year including IFS, Trident, Refinery Road Vet Clinic, Freddy's Steakhouses, N. Texas Vision, Express Wash, and Wing Stop. The City issued sixteen (16) new commercial construction permits in the 2022 fiscal year for an anticipated total improvement value of \$7,369,551. Additionally, forty-eight (48) commercial renovations projects were permitted during FY 2022 for a total value of \$5,233,011.

For FY 2023, the City budgeted an increase of \$1,116,817 in sales tax revenue when compared to the prior year's original budget for a total of \$6,300,000. The City reduced the ad valorem tax rate from \$0.6721 to \$0.6239 for the 2023 fiscal year, but still anticipates to receive \$573,758 more in property tax revenues than was budgeted in the previous year. The City was able to do this because property values increased as the result of both new construction and increases in the current values of previously existing properties.

As far as the enterprise fund revenues are concerned, the City increased water and sewer fees by 4% and 10%, respectfully, to pay for enlarging water delivery and waste water collection systems. The Solid Waste fund did not increase its fees, but, due to the growth of the area, the City expects an increase in Solid Waste revenues by \$421,275.

Gainesville's main focus this year will be improving public infrastructure by implementing the master plans for water, wastewater, and streets (see Major Goals for Fiscal Year 2022 – 2023 for more details). Bond Funds (\$2,325,000) and the Assigned Fund (\$1,350,000) will be used to rebuild portions of Modrall, Field, Tennie, and Wine streets (\$2,325,000), while the remaining funds will be used to seal and mill/overlay sections of streets throughout the City including portions of Garnet, Lindsay, Denton, Perry, Mill, Potter, Buck, and Hancock (\$1,350,000). The Water and Sewer Fund will invest \$150,000 for automatic reading meters, \$249,000 on a water filtering system, and \$248,000 in water tank improvements. Grants and bonds will provide \$2,635,000 for a water main on Foundry Road and \$9,544,000 in wastewater system improvements.

Overall, operating and debt expenditures in the General Fund, Debt Service Fund, and Assigned Fund will decrease from the FY 2022 budget by 7.90% (\$2,045,472). The decrease in Governmental Fund Types is primarily due to the Assigned Fund, which decreased expenditures by \$2,754,826, while the Water and Sewer Fund decreased by \$1,267,146 primarily because of a decrease in grant funded projects.

## **Major Goals for City of Gainesville**

City Council has developed seven goals to help guide decisions about budget and policies. These goals are identified on Page 15 of this budget document. These City Council goals are meant to be used from year to year; however, the specific objectives necessary in attaining the goals will change annually. The objectives are specific strategies for implementing city goals that include projects or expansions of current city programs that cause an impact to the budget or cause the city to change its current mode of operation. The objectives are established during the budget process each year through workshops with City Council and budget meetings between the city manager and staff. The specific objectives relative to Fiscal Year 2022-2023 are located on Pages 31-32 to follow. The Council is kept informed about the progress of the goals and objectives through regular reports that are outlined in the “Schedule of Reports and Reviews of City Financial Information for City Council and Management” located in Appendix B.

This section includes the Accomplishments of the 2021-2022 Major Goals (along with the status of each objective) and the Major Goals for Fiscal Year 2022-2023.

## Major Goals for Fiscal Year 2021-2022

Updated August 1, 2022

The goals for FY 2021-2022 budget as well as objectives for each of the goals are listed below.

**Goal 1: Maintain excellent, conservative finances while efficiently delivering the services desired by its citizens.**

### Objectives for Goal 1:

- 1.1 Maintain a 90-day cash reserve in General, Water and Sewer, and Solid Waste funds.  
**Manager's Response: The City is maintaining at least a 180-day reserve in each fund.**
- 1.2 Earn an unmodified opinion on the annual audit for FY 2022.  
**Manager's Response: The audit was completed in March for FY 2021 and the City received an unmodified opinion.**
- 1.3 Earn the Government Finance Officers Association Distinguished Budget Presentation Award FY 2021-2022.  
**Manager's Response: The City received the distinguished budget award for FY 2020 -2021 and turned in its budget to GFOA for FY 2021-2022.**
- 1.4 Earn the Government Finance Officers Association Certificate of Achievement for Excellence in Financial Reporting FY 2020-2021.  
**Manager's Response: The annual certified financial report was completed in March and turned into GFOA for review.**
- 1.5 Earn five stars for transparency from the Texas Comptroller.  
**Manager's Response: We maintained our five star transparency rating from the Comptroller. We are currently updating the site with new information based on the most recent TMRS pension data.**

**Goal 2: Improve Gainesville's basic infrastructure.**

### Objectives for Goal 2:

- 2.1 Complete improvements on Runway 18-36 and Taxiways Alpha, Echo, Delta, Bravo, and Charlie.  
**Manager's Response: The City accepted bids on October 14<sup>th</sup>. The bid has been approved by TXDOT. Construction began in July 2022.**
- 2.2 Complete construction process for Transfer Station Phase 1 & 2 (see Goals 3.2 and 5.2).  
**Manager's Response: Phase I is 97% to substantial completion. TCEQ issued the permit for Phase 2 in January. The City contracted with AUI to complete Phase 2 of the project. The garage building is being expanded at this time. The Citizen's Station is also being improved at this time. Work on the Transfer Station Shoot will begin on August 5; hence, all solid waste will have to be direct hauled to TASWA.**
- 2.3 Remodel airport conference room.
- 2.4 Complete construction of Woods Street.  
**Manager's Response: Construction on Wood Street is complete. We installed two manholes and replaced some old sewer pipe before building the street. This will help prevent the need to dig up the street to fix this utility, plus it will help reduce I&I.**
- 2.5 Engineer the reconstruction of Modrall (R006 - Red River to Lindsay), Field (part R146 - Potter to Perry), Wine (R100 - California to Garnett), and Tennie (part R111 Taylor to Clements).  
**Manager's Response: The City issued debt in February 2022 for this project. The City has contracted with Kimley Horn to complete the engineering. Engineering should be complete by September.**
- 2.6 Seal streets that are identified in G2 (central portion of the City) and G3 (southern portion of the City).

**Manager's Response:** The notice to proceed was issued with a start date of May 9, 2022. The bid came in over the budget, so we will reduce the scope of the project to reduce the cost. The roads ended up being dustier than planned. Street crews re-swept the streets at the beginning of July to reduce the dust. The chip seal on Fair Ave. and Denton St. seem to have set up as planned with no dust at this time. In a couple of years, a Fog Seal can be placed on the chip sealed streets to once again extend their lives.

- 2.7 Mill and overlay Bonner, Quail Run, Fox Hollow & Dove (N04); Aspen, Maplewood, & Cypress (N33 & N39); and Locust & Morningside (N18).

**Manager's Response:** An engineering contract was signed on September 21, 2021.

**Engineering was completed in June 2022 to start the bid process. The contract is expected to be awarded at the August 2<sup>nd</sup> Council Meeting.**

- 2.8 Abandon Cole Street Lift Station and replace manhole along with sewer line at Cherry and Pecan.

**Manager's Response:** The contractor has completed the sewer line at Cherry and Pecan.

**Cole Street Lift Station has been abandoned. This project finished in June 2022.**

- 2.9 Design and begin construction on tertiary disc filter treatment and ultraviolet disinfection at the wastewater treatment plant.

**Manager's Response:** The City received the first half of the grant for this project in September 2021. An engineering contract was signed on September 21, 2021. Engineering is 60% complete and should be finished in July 2022 to let the bid. The prices for this project are looking to be 37% above budget. We had the engineer rework the design for the tertiary disc filter to save money, but this was unsuccessful. We are looking to refurbish the final clarifiers for around \$500,000. The remaining grant funds can be used on quick connects for generators at some of our water facilities and on the southern sewer line. This will reduce the amount of funds we need from bonds. This should save rate payers money.

- 2.10 Replace water valve on Hillcrest and install phase one of the 12" water line on Bonner Road (see Goal 6.2).

**Manager's Response:** The water valve that was planned for Hillcrest has been moved to Well 6 for better control of the system. The water line on Bonner has already been enlarged, so the project has been eliminated. This project has been completed.

- 2.11 Complete engineering on Civic Center expansion.

**Manager's Response:** The City issued debt for this project in February. Eikon has been contracted to complete the engineering. Construction should begin in FY 2023.

- 2.12 Complete engineering on new Fire Station #2.

**Manager's Response:** The City issued debt for this project in February. Eikon has been contracted to complete the engineering. We are examining two different locations for the Fire Station. If we decide to move the station, we will need to have a vote on selling the park behind Tom Thumb.

### **Goal 3: Improve the visual appearance of Gainesville.**

#### **Objectives for Goal 3:**

- 3.1 Bring 20 substandard structures into compliance with City codes (see Goal 6.1).

**Manager's Response:** The City has demolished 50 substandard structures, while 6 remodels have been completed to bring the structures into compliance with City rules. There are 10 structures on the demolition list and 12 structures that are being remodeled.

- 3.2 Complete construction process for Transfer Station Phase 1 & 2 (see Goals 2.2 and 5.2).

**Manager's Response:** See Goal 2.2

### **Goal 4: Improve staff efficiency through the use of technology and training.**

#### **Objectives for Goal 4:**

- 4.1 Install 750 radio read water meters and one receiver.

**Manager's Response:** The meters came in the last week of April. We have installed 324 meters at this time. Some of these meters work fine but others have issues because of the metal lids on the meter boxes. Although we ordered plastic lids for the meter boxes, the first 200 will not be delivered until October. There is no need in installing the remaining meters because they will be harder to read than the current meters. We will be waiting until we receive the plastic lids to start installing the additional meters. (Staff did check with the local plastic manufactures. They cannot create these lids for the City.)

- 4.2 Install LED lights (first floor of City Hall and section of downtown street lights).

**Manager's Response:** The LED lights have been installed on the first floor of City Hall and 25 downtown street lights have been installed. If there are no major lighting issues downtown, we should be able to change 20 additional lights around the Court House by the end of the year.

- 4.3 Replace three (3) AC units at the Public Safety Building and one (1) unit at City Hall.

**Manager's Response:** Generally, the City waits until the end of summer to replace AC units. This allows us to replace any unit that goes out of service. If no units go out on their own, we replace the units that have been reported as the most likely to break. The Public Safety building will probably only be able to replace two (2) units this year because of inflation. City Hall saved money on an election and office supplies, so we will have to transfer funds to cover the cost for the AC.

- 4.4 Train staff on basic skills, overall City operations, and how to apply Lean Sigma to City operations for improved efficiencies.

**Manager's Response:** All employees are introduced to Lean Sigma at their employee orientation. This sets the stage for direct training in their departments.

- 4.5 Start three additional Lean Sigma Projects.

**Manager's Response:** The City has started 6 Lean Sigma Projects. The first project was to examine the way we fill potholes. It was determined that our current method was generally the most cost effective, but we did find a bagged asphalt product to fill potholes when they are in wet environments.

The City is starting five autonomous mowing projects including: Edison Park, Keneteso Park, Walking Trail, Public Works Building/Old Boys and Girls Club Location, and Sewer Plant.

#### **Goal 5: Promote economic development and a diversified economy.**

##### **Objectives for Goal 5:**

- 5.1 Consider each economic development opportunity while focusing on diversifying Gainesville's economy.

**Manager's Response:** Gainesville is working alongside the GEDC on creating a rail park in Gateway Industrial Park. The City voluntarily-annexed 138 acres of land in June 2022, so it can be included with the rail park. The City has started regular meetings with the rail park developer to create a TIRZ (Tax Increment Reinvestment Zone) to encourage development in the area.

- 5.2 Complete construction process for Transfer Station Phase 1 & 2 (see Goals 2.2 and 3.2).

**Manager's Response:** See Goal 2.2

#### **Goal 6: Provide a safe and prepared City.**

##### **Objectives for Goal 6:**

- 6.1 Bring 20 substandard structures into compliance with City codes (see Goal 3.1).

**Manager's Response:** See Goal 3.1

- 6.2 Replace water valve on Hillcrest and install phase one of the 12" water line on Bonner Road (see Goal 2.10).

**Manager's Response: See Goal 2.10**

6.3 Complete engineering on Fire Station #2 (see Goal 2.12).

**Manager's Response: See Goal 2.12**

**Goal 7: Promote cultural and recreational opportunities for locals and tourists.**

**Objectives for Goal 7:**

7.1 Utilize the Hotel Occupancy Tax to 1) promote City operated tourist attractions, such as the Frank Buck Zoo, 2) support the Chamber of Commerce's tourism program, and 3) provide support for local historic buildings, museums, and the arts.

**Manager's Response: Contracts have been signed with all entities that will receive HOT funds during FY 2022.**

7.2 Partner with local non-profit organizations to provide cultural and recreational opportunities for locals and tourists when it is more cost effective than being the sole provider of the service.

**Manager's Response: Contracts have been signed with the organizations that have been approved for HOT Funds. The Council has also approved funds for Stanford House, Boys and Girls Club, CASA, Abigail's Arms, Tri-County Senior Nutrition, Texoma Community Center (formerly MHMR), and Noah's Ark.**

## **Draft Major Goals for Fiscal Year 2022-2023**

The goals for FY 2022-2023 budget as well as objectives for each of the goals are listed below.

### **Goal 1: Maintain excellent, conservative finances while efficiently delivering the services desired by its citizens.**

#### **Objectives for Goal 1:**

- 1.1 Maintain a 90-day cash reserve in General, Water and Sewer, and Solid Waste funds.
- 1.2 Earn an unmodified opinion on the annual audit for FY 2023.
- 1.3 Earn the Government Finance Officers Association Distinguished Budget Presentation Award FY 2022-2023.
- 1.4 Earn the Government Finance Officers Association Certificate of Achievement for Excellence in Financial Reporting FY 2021-2022.
- 1.5 Earn five stars for transparency from the Texas Comptroller.

### **Goal 2: Improve Gainesville's basic infrastructure.**

#### **Objectives for Goal 2:**

- 2.1 Complete construction process for Transfer Station Phase 2 (see Goal 3.2).
- 2.2 Start reconstruction of Modrall (R006 - Red River to Lindsay) and Field (part R146 - Potter to Perry).
- 2.3 Seal streets that are identified in portions of G2 (central portion of the City) and G3 (southern portions of the City that were not complete from FY 2022. Then complete as much of the area as possible in G1 (north-central portion of the City), P1 (west-central) and P2 (southern portion of the City).
- 2.4 Mill and overlay Garnett (M01: Dodson to Denton), Garnet (N09: Lindsay to Morris), Lindsay and Denton (N23: Multiple Sections), Perry, Mill, Potter, Buck and Hancock (N29: Multiple Sections).
- 2.5 Complete construction on ultraviolet disinfection at the wastewater treatment plant (see Goal 4.6).
- 2.6 Start construction on Civic Center expansion.
- 2.7 Start construction on new Fire Station #2 (see Goal 6.2).
- 2.8 Engineer the South Sewer Line (WWMP 11), the Elkins Lift Station, and a portion of the Wheeler Creek Sewer Line (WWMP 1).
- 2.9 Upgrade final clarifiers at the wastewater treatment plant.

### **Goal 3: Improve the visual appearance of Gainesville.**

#### **Objectives for Goal 3:**

- 3.1 Bring thirty (30) substandard structures into compliance with City codes (see Goal 6.1).
- 3.2 Complete construction process for Transfer Station Phase 2 (see Goal 2.1).

### **Goal 4: Improve staff efficiency through the use of technology and training.**

#### **Objectives for Goal 4:**

- 4.1 Install 375 automatic reading water meters.
- 4.2 Install LED lights (City Hall downstairs and downtown street lights).
- 4.3 Replace two (2) AC units at the Public Safety Building Hall.
- 4.4 Train staff on basic skills, overall City operations, and how to apply Lean Sigma to City operations for improved efficiencies.
- 4.5 Start three additional Lean Sigma Projects.
- 4.6 Complete construction on ultraviolet disinfection at the wastewater treatment plant (see Goal 2.5).

**Goal 5: Promote economic development and a diversified economy.**

**Objectives for Goal 5:**

- 5.1 Consider each economic development opportunity while focusing on diversifying Gainesville's economy.

**Goal 6: Provide a safe and prepared City.**

**Objectives for Goal 6:**

- 6.1 Bring thirty (30) substandard structures into compliance with City codes (see Goal 3.1).
- 6.2 Start construction on Fire Station #2 (see Goal 2.7).

**Goal 7: Promote cultural and recreational opportunities for locals and tourists.**

**Objectives for Goal 7:**

- 7.1 Utilize the Hotel Occupancy Tax to 1) promote City operated tourist attractions, such as the Frank Buck Zoo, 2) support the Chamber of Commerce's tourism program, and 3) provide support for local historic buildings, museums, and the arts.
- 7.2 Partner with local non-profit organizations to provide cultural and recreational opportunities for locals and tourists when it is more cost effective than being the sole provider of the service.

## **THE BUDGET PROCESS**

The City Charter establishes the fiscal year, which begins October 1 and ends September 30. To have an adopted budget in place by October 1 of each year, the budget process must begin months before.

In April, Department Heads receive budget request packets from the Finance Department. These packets contain information about the department, including historical expenditure amounts, current expenditure amounts, and budget amounts.

While the departments are preparing their budget requests, the City Manager, Human Resources and the Finance Department calculate personnel costs, debt service requirements, and revenue projections for the new year. This data combined with the department requests form a preliminary or “first draft” budget. At this stage, the budget is usually unbalanced; that is, departmental requests, personnel costs and debt service requirements are usually greater than anticipated revenues.

After receiving the first draft, the City Manager conducts a series of meetings with the individual Department Heads to review and discuss their budget requests. The City Manager also has a workshop with the City Council to determine its goals for the upcoming year. These meetings are held in May and June and help the City Manager formulate his priorities and work agenda.

The City Council receives the budget in early July for review. Towards the end of July or early August the budget workshop is held. This workshop is open to the public and is posted per open meetings law.

The workshop allows the City Council to receive input on the budget from the City Manager, the Departments, and Finance. It is through this workshop, as well as discussions with City staff, that the Council forms its priorities and work program for the proposed budget.

With guidance from the Council, the City Manager then formulates a proposed budget that is submitted to Council for adoption. State law and the City Charter require that a public hearing on the proposed budget be held before the Council votes on its adoption. A notice of the public hearing is published in the local newspaper and also posted on the City website. The hearing is held during a regular City Council meeting. This hearing provides an opportunity for citizens to express their ideas and opinions about the budget to their elected officials.

After the public hearing, the City Council votes on the adoption of the budget. If the budget is not accepted and formally approved by the City Council before September 30, the prior year’s budget is deemed to have been finally adopted by the Council until such time as the Council adopts a budget.

The City maintains extensive budgetary controls. The objective of these controls is to ensure compliance with legal provisions embodied in the annual appropriated budget approved by the

## **THE BUDGET PROCESS (continued)**

City Council. Activities of the General, Debt Service, Municipal Golf Course, Water and Sewer, Solid Waste, Airport, Stormwater, and Hotel/Motel Tax funds are included in the annual appropriated budget. The City Council is authorized to transfer budgeted amounts within and among departments and ratifies, through the Budget Ordinance, any transfers and/or amendments made by the City Manager.

During the fiscal year, budgetary control is maintained by the review of purchase orders for compliance with adopted policies and procedures. Purchase orders that exceed appropriated balances are not released until they have been further reviewed and approved by the City Manager or his representative. Funds that were budgeted and not used by the department during the fiscal year are not available for their use unless appropriated in the ensuing fiscal year's budget or placed in a capital project fund.

The City reviews the financial reports throughout the year and makes amendments to the budget to address the current city and economic issues that arrive during the year as shown in Appendix B: Schedule of Reports and Reviews of City Financial Information for City Council and Management.

This year's budget calendar follows on the next page.

### Budget Calendar FY 2023

Date	Action	Responsible
4/14/2022	Prepare and distribute budget request forms to departments	City Manager/ Controller
5/9/2022	Prepare revenue estimates and submit to City Manager	Finance Director
5/9/2022	Submit budget requests to City Manager	Staff
5/14/2022	Council Budget Workshop	Council/ City Manager
6/24/2022	Compile Requests and submit budget draft	City Manager
7/9/2022	Council and Staff Budget Workshop	Council/ Staff
8/2/2022	Consider tax rate and schedule public hearings	Council
8/5/2022	File proposed budget with City Secretary	Controller
9/6/2022	Public Hearing on Budget and Tax Rate	Council
9/6/2022	Adopt Budget and Tax Rate Ordinances	Council
10/1/2022	Budget becomes effective	Staff



**FY 2023-2027  
FIVE YEAR  
CAPITAL IMPROVEMENT PROGRAM**

## **Impact of Capital Projects**

Gainesville will invest \$22.80 million in capital projects during FY 2023. The operating funds for the FY 2023 budget cover \$4.54 million in capital expenditures, while debt service, long-term contracts, and project funds established from previous budgets will cover \$18.26 million.

In order to further understand the impacts of Gainesville's capital projects on the FY 2023 budget, the city's standards for capital are presented. The impacts of capital projects are shown for each fund that includes capital projects or equipment. Finally, the significant non-recurring capital projects are described.

### **Definitions**

#### Capital

The City of Gainesville defines capital as projects or equipment purchases that meet the following standards as capital.

1. The City considers a project or equipment purchase that costs \$15,000 or more with a life expectancy of two years or more as a capital asset.
2. All motorized vehicles and equipment are capitalized.
3. Any single project that costs \$5,000 or more that extends the life of a current asset by ten or more years is considered capital.
4. Groups of items purchased for one project that meet the above criteria are considered capital.

#### Recurring Capital

1. The purchase of vehicles or equipment with a life expectancy of ten years or less.
2. Planned maintenance for infrastructure that is required on an annual basis.

#### Non-Recurring Capital

1. Purchase of land.
2. Construction of new or replacement of streets, utilities, or buildings. These types of non-recurring projects generally exceed \$25,000.
3. New or replacement equipment purchases with a life expectancy of more than ten years and costs of more than \$250,000.

### **Impact of Capital Projects on FY 2023 Operating Funds**

Gainesville is budgeting \$4.54 million for capital, which represents 12.50% of the FY 2023 operation's budget (\$36.32 million not including debt or capital purchases). Since the city uses fund accounting, it is imperative to examine the impact of these capital expenditures on each individual fund. Please see the table on the next page for details.

<b>Impact of Capital on FY 2023 Budget</b>			
<b>Fund</b>	<b>Operating Budget</b>	<b>Capital Expenditures</b>	<b>Percent of Operating Budget</b>
General Fund	\$19,647,034	\$519,467	2.64%
Water and Sewer Fund	\$8,020,115	\$1,011,889	12.62%
Airport Fund	\$3,107,920	\$770,050	24.78%
Solid Waste Fund	\$4,908,635	\$429,427	8.75%
Stormwater Fund	\$756,790	\$217,000	28.67%
Golf Fund	\$396,547	\$0	0.00%
Assigned Fund	\$1,693,021	\$1,593,021	94.09%

\*Capital projects and equipment are budgeted as part of operation and maintenance. Operating costs do not include debt.

### **Significant Capital Projects**

The City has four capital projects that are considered significant. The projects are significant because they are multi-year projects that have large amounts of funding and will impact the public for twenty or more years.

#### Civic Center Expansion

Gainesville is growing, so there is a demand for larger meeting and convention areas. The remodel and expansion of the Civic Center would include expanding the main room by 1,760 sq. ft. (33%), while storage and kitchen facilities will be increased by 980 sq. ft. and 810 sq. ft., respectfully.

The Civic Center remodel is estimated to cost \$2.40 million with bond funds covering the cost.

#### Fire Station #2

Fire Station #2 was built in the 1950s. The station has outlived its useful life. The station is limited on the type of equipment that it can house because of the small bays. This limiting factor is preventing the station from being able to handle modern fire equipment. A new 8,100 sq. ft. fire station will be built adjacent to the current Fire Station #2. The current station will be demolished once the new station is open.

The estimated cost for the new fire station and the demolition of the old station is \$2,900,000, which will come from bond funds.

#### Street and Utility Maintenance Program (SUMP)

Streets:

Gainesville completed the first SUMP study in 2010 and recently (2021) updated the study to prioritize needed improvements to streets and utilities.

The FY 2023 budget includes \$348,000 of funding from the Assigned Fund to pay for sealing 76,375 sq. yards of streets. The Assigned Fund will also cover \$1,002,000 of the cost of milling and overlaying 13,782 sq. yards of roadway.

Water:

Gainesville will utilize \$2,635,000 to replace an aging water line along Foundry Road. This new 16 inch water line will resolve issues with frequent breaks and allow the City to pressurize the line enough to move water from the lower pressure plain into the upper pressure plain. This will also increase the capacity of the water line.

Sewer:

The final portion of the SUMP will deal with increasing the capacity of the sanitary sewer system. The City will increase the South Line, which ranges in size from 15 inches to 30 inches, with pipes that range from 36 inches to 42 inches. A portion of the Wheeler Line will be increased from 15 inches to 30 inches, while the Elkins Lift Station will be more than doubled in size. This will help the City deal with growth in the area.

The SUMP will not have any impact on Gainesville's future operations costs. As other infrastructure ages, maintenance will increase for the aging infrastructure; hence, future line items for street and utility maintenance will not be able to be reduced. Overall, the SUMP will improve the condition of the streets and improve the reliability of the City's utility services.

Transfer Station

The transfer station is responsible for taking in all solid waste and recyclable material. The material is placed in long-haul trucks and delivered to the landfill or a material recovery facility. The facility is 28 years old and is not conducive for modern equipment that is being utilized to transport refuse.

This project will rearrange the layout of the current transfer station. This will improve the flow of equipment into and out of the facility. The transfer station building will be enlarged to accommodate larger equipment and additional waste. The increased size of the transfer station will more than double our permitted capacity for the facility. The cost for the new facility is \$4.7 million (\$2.69 million will be spent in FY 2023) all of which comes from bonds sold in FY 2018.

## Gainesville’s Fiscal Year 2023 Five-Year Capital Improvement Program

### Introduction

The Capital Improvement Plan (CIP) is a five-year roadmap for creating, maintaining, and paying for Gainesville’s present and future infrastructure needs. The CIP outlines project needs, costs, funding sources, and estimated future operating costs associated with the capital improvements. The plan is designed to ensure that capital improvements will be made when and where they are needed.

### Purpose

The attached multi-year plan represents the capital spending recommendation for the upcoming five fiscal years, as well as, providing an update on the activities of the current fiscal year. This plan establishes the capital expenditures for the City’s five-year budget.

### Capital Improvement Program Development Process

The City of Gainesville updates master plans for different departments as the older plans become obsolete. The City uses professional consultants to establish plans that provide realistic costs for the airport, parks, streets, drainage utility, water utility, and sewer utility. These plans are great for establishing long-term goals and costs, but do not set practical methods for funding the improvements.

This five-year CIP uses the master plans to establish a realistic financing mechanism to move the City toward our ultimate goals during the next several years. The management staff, volunteer boards, and the City Council are involved in developing the plan. Table 1: Capital Improvement Program Timetable details the steps involved in producing the CIP. Early in the budget process, the City Manager asks Department Heads to work with their advisory boards to review their individual plans and update the capital needs based upon the current environment. A budget planning meeting is held with Council to determine goals and priorities for the following five years. The City Manager and Department Directors use the recommendations from advisory boards and council to develop a realistic five-year capital improvement program. The City Council discusses the five-year plan at a second budget workshop. The Council votes to approve the five-year CIP along with the corresponding five-year budget during a regular council meeting as part of the annual budgeting process. Monthly and quarterly reports provide updates on the CIP for Council and staff.

<b>Table 1: Capital Improvement Program Timetable</b>	
Key Dates	Process
February	Department Directors instructed to start meeting with advisory boards to review individual plans.
April	Department Directors provide City Manager with CIP for their individual departments.
May	City Council workshop to determine Council goals and priorities for CIP.
July	City Council workshop to discuss CIP.
September	Final draft of CIP approved by City Council.
Monthly & Quarterly	Monthly and quarterly reports are provided to Council and staff in order to evaluate the progress of the current CIP and prepare for the development of the next CIP.

**Public Participation**

The CIP is an important financial, planning, and public communication tool. It gives residents and businesses a clear and concrete view of the City’s mid-term direction for capital improvements and a better understanding of the City’s ongoing needs for stable revenue sources to fund large or multi-year projects.

Citizen input is solicited throughout the budget cycle to help develop priorities. Table 2: Public Participation Opportunities shows a summary of the venues to allow citizen involvement through the year.

<b>Table 2: Public Participation Opportunities</b>	
<b>Events</b>	<b>Description</b>
Tax/Budget Public Hearings	State law requires the City to hold a public hearing on the tax rate if the tax rate exceeds either the no-new-revenue or voter-approval tax rates. State law also requires the Council to hold a public hearing on the proposed budget. This gives the public the opportunity to provide input on the tax rate, budget, and CIP.
City Council Meetings	City Council allows for public comments at the beginning of every council meeting. This provides the public with an avenue to provide feedback on needed projects and improvements for the City.
Airport Advisory Board	The board, airport tenants, and citizens have access to regular Airport Advisory Board meetings and can, through this medium, propose specific airport projects for recommendation to the City.
Planning and Zoning Commission	Participation by the citizen board members and the public at large is encouraged at every meeting. Although these meetings may not result in specific proposals for capital improvements, they do relate to growth and development, which often triggers the requirement for capital improvements. Moreover, this commission makes recommendations to Council on the specifications for the materials and procedures for constructing subdivisions, streets, and utilities.
Public Outreach	The City Manager, Department Directors, and the Mayor make regular presentations to service organizations on specific capital projects and our planning process. The public is always encouraged to ask questions and provide feedback at these presentations.

**Prioritization Methodology**

1. Priority of Projects. Priority is provided to capital projects that replace depreciated municipal assets (i.e. rebuilding streets and replacing utilities). Replacing these aging assets reduces maintenance costs in future budgets. Projects that provide a new level of service should be based on A) public safety or B) providing for basic services to deal with growth in the City, such as water and sewer expansions.
2. Priority of Equipment. Priority is given to capital equipment that replaces existing equipment that has outlived its life expectancy or that has become too costly to maintain. Equipment that reduces or prevents increases in personnel costs is also a priority.
3. Projects Approved by Issuance of Debt. The highest priority should be given to completing projects approved by the issuance of debt. If projects are slowed due to delays, other projects may be completed ahead of a higher priority project.
4. Role of Council Strategic Goals. As additional funding becomes available, projects previously approved should be moved up in order to fulfill the City Council’s goals.

5. Expediting of Projects. Design of a project should be done in advance of funding if possible to have a more accurate estimate of the cost. Projects that have design specification and hard estimates are provided priority over projects that are still in the concept stage.
6. Use of Outside Funding. Outside funding sources can expedite a project in the plan.

## **Definitions**

Capital. The City considers projects or equipment purchases that meet the following standards as capital:

1. The City considers a project or equipment purchase that costs \$15,000 or more with a life expectancy of two years or more as a capital asset.
2. All motorized vehicles and equipment are capitalized.
3. Any single project that costs \$5,000 or more that extends the life of a current asset by ten or more years is considered capital.
4. Groups of items purchased for one project that meet the above criteria are considered capital.

Non-Recurring Capital. The following are considered non-recurring capital:

1. Purchase of land.
2. Construction of new or replacement of streets, utilities, or buildings. These types of non-recurring projects generally exceed \$25,000.
3. New or replacement equipment purchases with a life expectancy of more than ten years and costs of more than \$250,000.

Recurring Capital. The following are considered recurring capital for Gainesville:

1. Purchase of vehicles, or equipment with a life expectancy of ten years or less.
2. Planned maintenance for infrastructure that is required on an annual basis.

Useful Life/Life Expectancy. The City established useful life or life expectancy of capital in the following manner:

1. Our own past experience.
2. Engineered, architectural, or manufactured design life with regular maintenance.
3. The City can adjust the life expectancy based on the quality of the asset as well as the application and environment for the asset in the City.

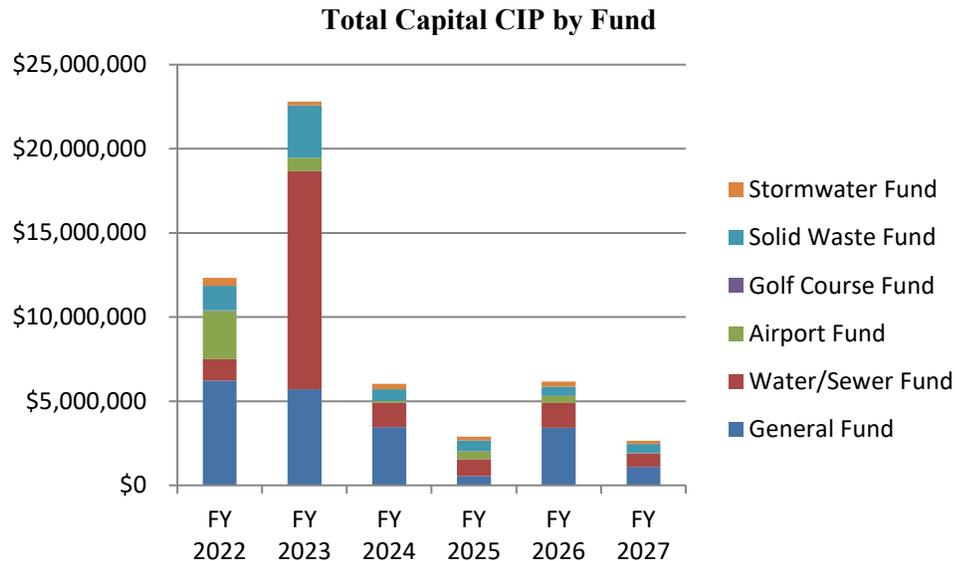
Work-in-progress (WIP). The implementation of the CIP is handled with the use of project accounting asset accounts called work-in-progress (WIP) until the project is closed and the project becomes a completed asset account.

**Executive Summary**

The CIP outlines \$52.88 million worth of capital expenditures for FY 2022 – FY 2027 as shown by fund in Table 3. The total expenditure is divided into two main categories of recurring at \$13.11 million (24.79%) and non-recurring at \$39.77 million (75.21%). The chart below shows the impact annually of the CIP by fund. Additional details on the CIP are shown in the Recurring Capital and Non-Recurring Capital sections to follow.

<b>Table 3: Total Capital Outlays for CIP by Fund</b>						
<b>Fund</b>	<b>FY 2022</b>	<b>FY 2023</b>	<b>FY 2024</b>	<b>FY 2025</b>	<b>FY 2026</b>	<b>FY 2027</b>
General Fund	\$6,228,000	\$5,710,000	\$3,459,000	\$554,000	\$3,415,000	\$1,100,000
Water/Sewer Fund	\$1,285,000	\$12,979,000	\$1,450,000	\$1,006,000	\$1,477,000	\$798,000
Airport Fund	\$2,843,000	\$770,000	\$102,000	\$461,000	\$430,000	\$20,000
Golf Course Fund	\$40,000	\$0	\$8,000	\$18,000	\$0	\$0
Solid Waste Fund	\$1,468,000	\$3,122,000	\$700,000	\$625,000	\$536,000	\$549,000
Stormwater Fund	\$475,000	\$217,000	\$321,000	\$235,000	\$307,000	\$174,000
<b>Fiscal Year Totals</b>	<b>\$12,339,000</b>	<b>\$22,798,000</b>	<b>\$6,040,000</b>	<b>\$2,899,000</b>	<b>\$6,165,000</b>	<b>\$2,641,000</b>

Note: This table shows the funds in which the assets will be recognized.

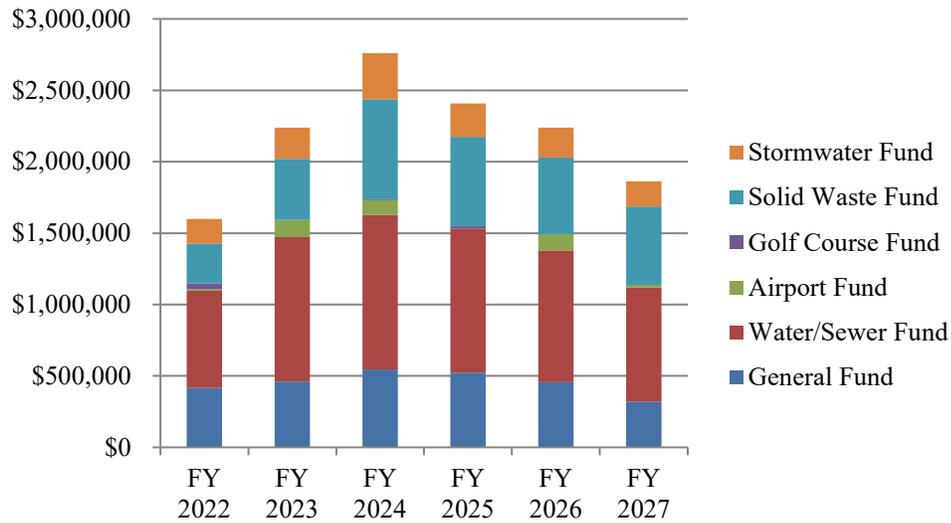


Note: This chart shows the funds in which the assets will be recognized.

### Recurring Capital

Recurring capital expenditures are those capital items that are included in almost every budget such as vehicles, technology, equipment, street maintenance, and utility maintenance. A more specific definition can be found in the Definition Section. The total recurring capital expenditure for FY 2022 – FY 2027 is \$13.11 million (see Table 4 on the next page for details). The stack chart below shows the recurring capital expenses per year by fund. Some of the projects shown in Table 4: Recurring Capital Outlays have the acronym “WIP” or the word “Complete,” meaning it is either a work-in-progress or the project has been completed.

**Recurring Capital Outlay  
by Year and Fund**



Note: This chart shows the funds in which the assets will be recognized.

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<b>Table 4: Recurring Capital Outlays</b>			
<b>General Fund Recurring Capital Outlays</b>			
<b>Administration/Building Operations</b>			
2024	Butterfield Stage Elevator	\$81,000	2024 Assigned Fund
<b>Subtotal</b>		<b>\$81,000</b>	
<b>Cemetery</b>			
2025	Truck	\$55,000	2025 Gen. Fund M&O Budget
<b>Subtotal</b>		<b>\$55,000</b>	
<b>Civic Center</b>			
2022 WIP	Window Replacement	\$35,000	2022 Gen. Fund M&O Budget
2023	Replace HVAC	\$45,000	2023 Gen. Fund M&O Budget
<b>Subtotal</b>		<b>\$80,000</b>	
<b>Fire Department/Emergency Management</b>			
2022 WIP	Truck	\$55,000	2022 Gen. Fund M&O Budget
2024	Truck	\$55,000	2024 Gen. Fund M&O Budget
2024	Extrication Tools	\$45,000	2024 Gen. Fund M&O Budget
2026	Truck	\$77,000	2026 Gen. Fund M&O Budget
2026	Rescue Boat	\$35,000	2026 Gen. Fund M&O Budget
2027	Bunker Gear Extractor & Dryer	\$38,000	2027 Gen. Fund M&O Budget
<b>Subtotal</b>		<b>\$305,000</b>	
<b>Garage</b>			
NA	NA	\$0	NA
<b>Subtotal</b>		<b>\$0</b>	
<b>Information Technology</b>			
2023	Microsoft Server Based Upgrade	\$28,000	2023 Gen. Fund M&O Budget
2023	Laptops for PD Units	\$36,000	2023 Gen. Fund M&O Budget
2024	Replace Public Safety Computers	\$42,000	2024 Gen. Fund M&O Budget
2025	APC Battery Backup Replacements	\$16,000	2025 Gen. Fund M&O Budget
2025	Microsoft 365 subscription	\$48,000	2025 Gen. Fund M&O Budget
2026	Replace Non-Public Safety Computers	\$43,000	2026 Gen. Fund M&O Budget
2026	Mitel Switches	\$16,000	2026 Gen. Fund M&O Budget
2027	HP Switch Gear	\$59,000	2027 Gen. Fund M&O Budget
2027	Quorum Backup Appliance	\$25,000	2027 Gen. Fund M&O Budget
<b>Subtotal</b>		<b>\$313,000</b>	
<b>Parks and Recreation</b>			
2022 WIP	Riding Mower	\$18,000	2022 Gen. Fund M&O Budget

2022 WIP	Leonard Park Road Improvements	\$20,000	2022 Gen. Fund M&O Budget
2022 WIP	Side-by-Side	\$10,000	2022 Gen. Fund M&O Budget
2023	Frankie Schmitz Train Track	\$45,000	2023 Gen. Fund M&O Budget
2023	Side-by-Side	\$13,000	2023 Gen. Fund M&O Budget
2023	Riding Mower	\$18,000	2023 Gen. Fund M&O Budget
2024	Walking Trail	\$25,000	2024 Gen. Fund M&O Budget
2024	Mower	\$19,000	2024 Gen. Fund M&O Budget
2025	Riding Mower	\$19,000	2025 Gen. Fund M&O Budget
2026	Truck	\$29,000	2026 Gen. Fund M&O Budget
2027	Riding Mower	\$19,000	2027 Gen. Fund M&O Budget
<b>Subtotal</b>		<b>\$235,000</b>	
<b>Police Department</b>			
2022 WIP	Fleet Vehicles: Patrol Units (3) and CID Unit (1)	\$167,000	2022 Gen. Fund M&O Budget
2022 WIP	HVAC/Building Repair (MRAP Storage)	\$36,000	2022 Gen. Fund M&O Budget
2023	HVAC	\$30,000	2023 Gen. Fund M&O Budget
2023	Video System Project	\$60,000	2023 Gen. Fund M&O Budget
2023	Fleet Vehicles: Patrol Units (2) and CID Unit (1)	\$144,000	2023 Gen. Fund M&O Budget and Assigned Fund
2024	HVAC	\$35,000	2024 Gen. Fund M&O Budget
2024	Fleet Vehicles: Patrol Units (3) and CID Unit (1)	\$198,000	2024 Gen. Fund M&O Budget
2024	Video System Project	\$35,000	2024 Gen. Fund M&O Budget
2025	HVAC	\$35,000	2025 Gen. Fund M&O Budget
2025	Video System Project	\$35,000	2025 Gen. Fund M&O Budget
2025	Tactical Team Body Armor	\$45,000	2025 Gen. Fund M&O Budget
2025	Fleet Vehicles: Patrol Units (2), CID Unit (1), and Animal Control Vehicle	\$200,000	2025 Gen. Fund M&O Budget
2026	HVAC	\$23,000	2026 Gen. Fund M&O Budget
2026	Video System Project	\$35,000	2026 Gen. Fund M&O Budget
2026	Fleet Vehicles: Patrol Units (3) and CID Unit (1)	\$198,000	2026 Gen. Fund M&O Budget

2027	Video System Project	\$35,000	2027 Gen. Fund M&O Budget
2027	Fleet Vehicles: Patrol Units (2) and CID Unit (1)	\$144,000	2027 Gen. Fund M&O Budget
<b>Subtotal</b>		<b>\$1,455,000</b>	
<b>Streets</b>			
2022 WIP	Truck	\$48,000	2022 Gen. Fund M&O Budget
2025	Double Drum Roller	\$46,000	2025 Gen. Fund M&O Budget
<b>Subtotal</b>		<b>\$94,000</b>	
<b>Zoo</b>			
2022 Complete	Skid Steer	\$27,000	2022 Gen. Fund M&O Budget
2023	Utility Vehicle	\$11,000	2023 Gen. Fund M&O Budget
2023	Truck	\$30,000	2023 Gen. Fund M&O Budget
2024	Zero Turn Mower	\$11,000	2024 Gen. Fund M&O Budget
2025	Utility Vehicle	\$13,000	2025 Gen. Fund M&O Budget
2025	Riding Mower	\$12,000	2025 Gen. Fund M&O Budget
<b>Subtotal</b>		<b>\$104,000</b>	
<b>General Fund Total</b>		<b>\$2,722,000</b>	

<b>Water and Sewer Fund Recurring Capital Outlays</b>			
Year	Project	Project Cost	Funding
<b>Administration</b>			
2023	Install Gas, Heaters, and Water Streets Building	\$15,000	2023 Water & Sewer Budget
2025	Paint Public Works and Motor Pool Buildings	\$90,000	2025 Water & Sewer Budget
2027	Break Room Remodel	\$15,000	2027 Water & Sewer Budget
<b>Subtotal</b>		<b>\$120,000</b>	
<b>Customer Service</b>			
NA	NA	\$0	NA
<b>Subtotal</b>		<b>\$0</b>	
<b>Wastewater Collection</b>			
2022 Complete	Manhole and new sewer line	\$70,000	2022 Water & Sewer Budget
2023	Dump Truck	\$155,000	2023 Water & Sewer Budget
2023	Sanitary Creek Crossing	\$30,000	2023 Water & Sewer Budget
2023	Manhole Rehab/I & I Reduction	\$28,000	2023 Water & Sewer Budget
2024	Truck	\$45,000	2024 Water & Sewer Budget

2024	Mini-Esca. & Trailer	\$35,000	2024 Water & Sewer Budget
2024	Manhole Rehab/I & I Reduction	\$28,000	2024 Water & Sewer Budget
2025	Manhole Rehab/I & I Reduction	\$28,000	2025 Water & Sewer Budget
2026	Vac Truck	\$375,000	2026 Water & Sewer Budget
2026	Manhole Rehab/I & I Reduction	\$28,000	2026 Water & Sewer Budget
2027	Portable Air Compressor & Jackhammer	\$30,000	2027 Water & Sewer Budget
2027	Manhole Rehab/I & I Reduction	\$28,000	2027 Water & Sewer Budget
<b>Subtotal</b>		<b>\$880,000</b>	
<b>Wastewater Pretreatment</b>			
2022 WIP	Truck	\$30,000	2022 Water & Sewer Budget
<b>Subtotal</b>		<b>\$30,000</b>	
<b>Wastewater Treatment Plant</b>			
2023	Demo Headworks	\$20,000	2023 Water & Sewer Budget
2023	Truck	\$41,000	2023 Water & Sewer Budget
2024	Replace SBR Blower Drives	\$40,000	2024 Water & Sewer Budget
2024	Demolish Old Primary	\$83,000	2024 Water & Sewer Budget
		<b>\$184,000</b>	
<b>Water Distribution</b>			
2022 Complete	Fire Hydrants	\$20,000	2022 Water & Sewer Budget
2022	Line Stops	\$40,000	2022 Water & Sewer Budget
2022 Complete	AMR Water Meters	\$250,000	2022 Water & Sewer Budget
2023	Truck	\$60,000	2023 Water & Sewer Budget
2023	Fire Hydrants	\$15,000	2023 Water & Sewer Budget
2023	AMR Water Meters	\$150,000	2023 Water & Sewer Budget
2024	AMR Water Meters	\$150,000	2024 Water & Sewer Budget
2024	Fire Hydrants	\$20,000	2024 Water & Sewer Budget
2024	Line Stops	\$40,000	2024 Water & Sewer Budget
2025	AMR Water Meters	\$150,000	2025 Water & Sewer Budget
2025	Fire Hydrants	\$20,000	2025 Water & Sewer Budget
2025	Backhoe & Trailer	\$100,000	2025 Water & Sewer Budget
2026	Fire Hydrants	\$20,000	2026 Water & Sewer Budget
2026	AMR Water Meters	\$150,000	2026 Water & Sewer Budget
2027	Water Line Stops	\$40,000	2027 Water & Sewer Budget
2027	AMR Water Meters	\$150,000	2027 Water & Sewer Budget
2027	Fire Hydrants	\$20,000	2027 Water & Sewer Budget
<b>Subtotal</b>		<b>\$1,395,000</b>	

<b>Water Production</b>			
2022 Complete	Tank Maintenance	\$159,000	2022 Water & Sewer Budget
2022 WIP	Well Site SCADA	\$21,000	2022 Water & Sewer Budget
2023	Tank Maintenance	\$249,000	2023 Water & Sewer Budget
2024	Truck	\$65,000	2024 Water & Sewer Budget
2024	Tank Maintenance	\$249,000	2024 Water & Sewer Budget
2024	SCADA Upgrade	\$20,000	2024 Water & Sewer Budget
2025	Tank Maintenance	\$259,000	2025 Water & Sewer Budget
2025	Moss Lake Dam Maintenance	\$150,000	2025 Water & Sewer Budget
2025	Site #6 Fence	\$80,000	2025 Water & Sewer Budget
2026	Tank Maintenance	\$259,000	2026 Water & Sewer Budget
2027	Tank Maintenance	\$270,000	2027 Water & Sewer Budget
2027	Summerfield Lift Station Upgrade	\$180,000	2027 Water & Sewer Budget
<b>Subtotal</b>		<b>\$1,961,000</b>	
<b>Moss Lake</b>			
2022 WIP	Chemical Feed System	\$90,000	2022 Water & Sewer Budget
2023	Trident Filters/Clarifiers	\$249,000	2023 Water & Sewer Budget
2024	Well #3 Upgrade	\$264,000	2024 Water & Sewer Budget
2024	Tractor	\$28,000	2024 Water & Sewer Budget
2024	Zero Turn Mower	\$15,000	2024 Water & Sewer Budget
2025	VFD	\$44,000	2025 Water & Sewer Budget
2025	High Service Pumps & SCADA Well Site #8	\$70,000	2025 Water & Sewer Budget
2025	Poly Blend Feed System	\$15,000	2025 Water & Sewer Budget
2026	TOC Analyzer	\$30,000	2026 Water & Sewer Budget
2026	Truck	\$60,000	2026 Water & Sewer Budget
2027	Portable Ultrasonic Flow Meter	\$15,000	2027 Water & Sewer Budget
2027	Well Site #7 Rebuild	\$50,000	2027 Water & Sewer Budget
<b>Subtotal</b>		<b>\$930,000</b>	
<b>Water and Sewer Total</b>		<b>\$5,500,000</b>	

<b>All Other Funds Recurring Capital Outlays</b>			
<b>Airport</b>			
2022 Complete	Riding Lawn Mower	\$10,000	2022 Airport Budget
2023	Remodel Conference Room/ADA	\$25,000	2023 Airport Budget

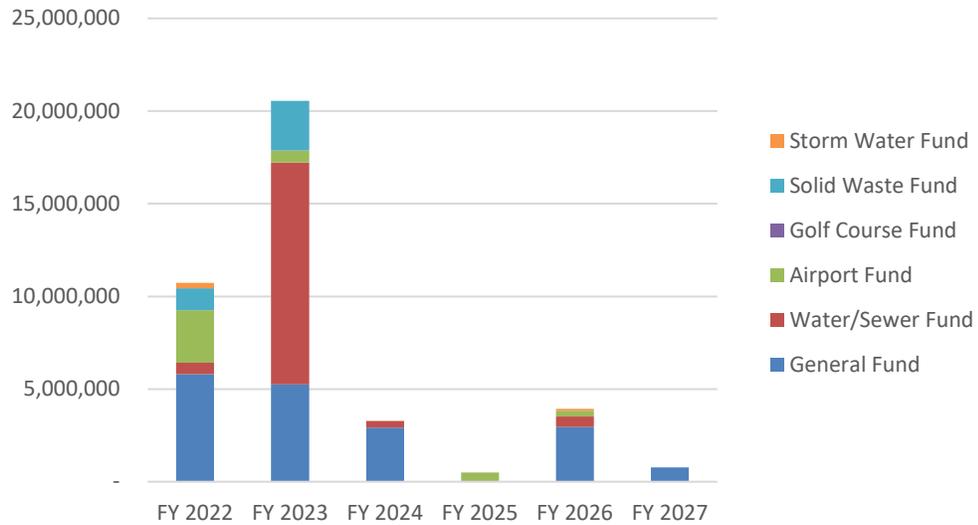
2023	Replace AC Unit	\$15,000	2023 Airport Budget (\$10,000)/RAMP (\$10,000)
2023	Pave Terminal Parking Lot	\$60,000	2023 Airport Budget (\$13,500)/RAMP (\$13,500)
2023	Electric Power Cart	\$20,000	2023 Airport Budget
2024	AWOS	\$60,000	2024 Airport Budget (\$30,000)/RAMP (\$30,000)
2024	4 Wheel Utility Vehicle	\$22,000	2024 Airport Budget
2024	Fuel Containment Pad	\$20,000	2024 Airport Budget (\$10,000)/RAMP (\$10,000)
2026	Stormwater Plan	\$50,000	2026 Airport Budget (\$5,000)/Grant (\$45,000)
2026	Airport Master Plan	\$65,000	2026 Airport Budget (\$6,500)/Grant (\$58,500)
2027	New AvGas Fuel Pump	\$20,000	2027 Airport Budget (\$10,000)/RAMP (\$10,000)
<b>Subtotal</b>		<b>\$367,000</b>	
<b>Golf Course Fund</b>			
2022 WIP	Bridges	\$40,000	2022 Golf Budget
2024	Pro Shop Remodel	\$8,000	2024 Golf Budget
2025	Zero Turn Mower	\$18,000	2025 Golf Budget
<b>Subtotal</b>		<b>\$66,000</b>	
<b>Solid Waste Fund</b>			
2022 WIP	Roll-Off Truck	\$212,000	2022 Solid Waste Budget
2022 Complete	Off Road Utility Vehicle	\$9,000	2022 Solid Waste Budget
2022 Complete	Carts/Containers	\$58,000	2022 Solid Waste Budget
2023	Semi-Tractor and Trailer	\$347,000	2023 Solid Waste Budget
2023	Carts/Containers	\$82,000	2023 Solid Waste Budget
2024	Loader	\$373,000	2024 Solid Waste Budget
2024	Excavator Track-Hoe	\$246,000	2024 Solid Waste Budget
2024	Carts/Containers	\$81,000	2024 Solid Waste Budget
2025	Commercial/Residential Side Load	\$357,000	2025 Solid Waste Budget
2025	Excavator Track-Hoe	\$187,000	2025 Solid Waste Budget
2025	Carts/Containers	\$81,000	2025 Solid Waste Budget
2026	Commercial Front Load	\$360,000	2026 Solid Waste Budget
2026	Grappler Truck	\$95,000	2026 Solid Waste Budget
2026	Carts/Containers	\$81,000	2026 Solid Waste Budget

2027	Skid Loader	\$121,000	2027 Solid Waste Budget
2027	Semi-Tractor and Trailer	\$347,000	2027 Solid Waste Budget
2027	Carts/Containers	\$81,000	2027 Solid Waste Budget
<b>Subtotal</b>		<b>\$3,118,000</b>	
<b>Stormwater Fund</b>			
2022	Backhoe	\$125,000	2022 Storm Water Budget
2022 Complete	Drainage Way	\$50,000	2022 Storm Water Budget
2023	Skid Steer	\$112,000	2023 Storm Water Budget
2023	Truck	\$55,000	2023 Storm Water Budget
2023	Drainage Way	\$50,000	2023 Storm Water Budget
2024	Trailer	\$18,000	2024 Storm Water Budget
2024	Street Sweeper	\$273,000	2024 Storm Water Budget
2024	Drainage Way	\$30,000	2024 Storm Water Budget
2025	Haul Truck	\$135,000	2025 Storm Water Budget
2025	Drainage Way Improvements	\$100,000	2025 Storm Water Budget
2026	Water Truck	\$102,000	2026 Storm Water Budget
2026	Truck	\$58,000	2026 Storm Water Budget
2026	Drainage Way	\$50,000	2026 Storm Water Budget
2027	Hydraulic Jack Hammer	\$62,000	2027 Storm Water Budget
2027	Riding Mower	\$12,000	2027 Storm Water Budget
2027	Drainage Way Improvements	\$100,000	2027 Storm Water Budget
<b>Subtotal</b>		<b>\$1,332,000</b>	
<b>All Other Funds Total</b>		<b>\$4,883,000</b>	
<b>TOTAL RECURRING CAPITAL</b>		<b>\$13,105,000</b>	

### Non-Recurring Capital

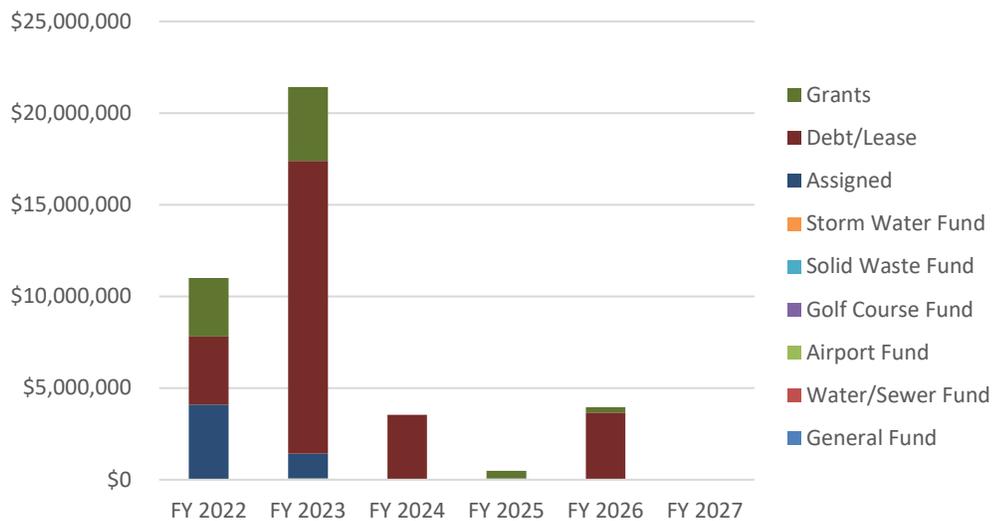
Non-recurring capital expenditures generally have a life span of more than 10 years and cost more than \$25,000. These improvements are generally not found in every budget. A more specific definition can be found in the Definitions Section. The total non-recurring capital expenditures for FY 2022 – FY 2027 are \$39.77 million. The stack charts below show the non-recurring capital expenses per year by the fund in which the asset will be recognized.

**Non-Recurring Capital Outlay  
by Year and Fund**



These capital expenditures are generally funded through debt/lease purchase, grants, and some by operational budgets. Please see the chart below for more details on funding sources per year.

**Non-Recurring Capital Cost  
Funding Sources**



The specific non-recurring capital expenditures are shown in the following self-explanatory project sheets. Please note that the project sheets include basic information about capital expenditures, project goals, justifications for the projects, impacts on the future operational costs, and expected service impacts for the public.

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<b>Project: Airport Runway and Taxiway</b>		<b>Funding Source(s): TXDOT, Airport Funds, &amp; Assigned Fund</b>																																															
Start Date: October 2021		Estimated Completion: Runway Sept. 2022																																															
<b>Project Description:</b>		<b>Status: Work-In-Progress</b>																																															
Overlay and remark Runway 18-36. Crack seal, slurry seal, and remark taxiways Alpha, Echo, Delta, Bravo, and Charlie. Purchase RPZ for Runway 18-36 in 2026.		Construction on the runway has started.																																															
<b>Justification:</b>		<b>Operating Cost Impact: None</b>																																															
Runway and taxiways are deteriorating. They need to be maintained for safety. The RPZ will protect the landing area from interference with tall buildings and trees.		This is capital maintenance that is required to keep the airport operational.																																															
<b>Project's Link to City Goals:</b>		<b>Service Impact:</b>																																															
Goal 2: Improve Gainesville's basic infrastructure.		Runways and taxiways life expectancies will increase by 10 years. This project also protects props and jet engines from damage from loose aggregate.																																															
<b>Map of Gainesville Airport</b>		<b>Total Project Cost: \$4,318,000</b>																																															
		<b>Life Expectancy: 10 Years to Inexhaustible</b>																																															
		<b>Project Budget</b>																																															
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<p>Note(s): These projects are generally funded by 90% - 10% grants by the federal and state governments with the City responsible for 10% of the cost. The federal government allowed the engineering for the runway to be 100% grant funded and construction portion to be funded at 98%.</p>																																																	

**Project: Civic Center Expansion** **Funding Source(s): Bonds**

Start Date: March 2022

Estimated Completion: September 2024

**Project Description:**

Status: Work-In-Progress

Increase the size of the Civic Center by 3,550 sq. ft. The main room will be expanded by 1,760 sq. ft., while storage and kitchen facilities will be increased by 980 sq. ft. and 810 sq. ft. respectfully.

Engineering has started.

**Justification:**

Operating Cost Impact: \$26,000 average annual increase

The Civic Center has received many requests for a larger main room, so people can have larger events.

Additional cost will be from an extra part-time employee (\$20,000), increased electric and gas cost for the HVAC system (\$5,000), and extra cleaning supplies (\$1,000).

**Project's Link to City Goals:**

Service Impact:

Goal 2: Improve Gainesville's basic infrastructure. Objective 2.6 Start construction on Civic Center expansion.

The Civic Center will be able to have larger events and charge more for the facility.

Picture of Gainesville Civic Center



Total Project Cost: \$2,400,000

Life Expectancy: 50 years

Project Budget

		Prior Years	2022	2023	2024	2025	2026	2027
<b>Expenditures:</b>								
Building		\$0	\$100,000	\$1,900,000	\$400,000	\$0	\$0	\$0
	Total	\$0	\$100,000	\$1,900,000	\$400,000	\$0	\$0	\$0
<b>Funding Sources:</b>								
2022 Bond		\$0	\$100,000	\$1,900,000	\$400,000	\$0	\$0	\$0
	Total	\$0	\$100,000	\$1,900,000	\$400,000	\$0	\$0	\$0

Note(s): The City is planning on issuing \$7,625,000 worth of bonds in 2022 for a fire station (\$2,900,000), civic center expansion (\$2,400,000), and Street Utility Maintenance Program (\$2,325,000).

**Project: Quint** **Funding Source(s): Tax Note**

Start Date: October 2022 Estimated Completion: September 2023

Project Description: Status: Work-In-Progress

Purchase two pumpers. Engine 1 was ordered.

Justification: Operating Cost Impact: \$0

Engine 1 will be 21-years old in 2023, which is one year past its life expectancy. Engine 2 will be 20-years old in 2028. This is replacement equipment. The maintenance cost for the new equipment should be reduced for the first several years. The budget will not be impacted because other equipment will age and need additional maintenance.

Project's Link to City Goals: Service Impact:

Goal 6: Provide a safe and prepared City. The City has two pumper trucks. This equipment is used to control water flow at fires.

Current Pumper Truck #2 Total Project Cost: \$1,439,000 Life Expectancy: 15 years



		Project Budget						
		Prior Years	2022	2023	2024	2025	2026	2027
<b>Expenditures:</b>								
Equipment		\$0	\$689,000	\$0	\$0	\$0	\$0	\$750,000
	Total	\$0	\$689,000	\$0	\$0	\$0	\$0	\$750,000
<b>Funding Sources:</b>								
General Fund		\$0	\$0	\$0	\$0	\$0	\$0	\$0
Assigned Fund		\$0	\$689,000	\$0	\$0	\$0	\$0	\$0
Debt		\$0	\$0	\$0	\$0	\$0	\$0	\$750,000
	Total	\$0	\$689,000	\$0	\$0	\$0	\$0	\$750,000

Note(s):

**Project: Fire Station 2 & 3 Replacement**

**Funding Source(s): Bond**

Start Date: March 2022

Estimated Completion: March 2024

**Project Description:**

Build a new fire station to replace Fire Station 2 (2022).

Status: Wok-In-Progress

Engineering has started.

**Justification:**

Fire Station 2 was built in the 1950s. The station has outlived its useful life. The station is limited on the type of equipment that it can house because of the small bays. This limiting factor is preventing the station from being able to handle modern fire equipment.

**Operating Cost Impact: \$0**

The new building is anticipated to be more energy efficient, which should provide for a non-material savings. We should also have less door repairs (a non-material cost) because of better clearance for the fire apparatus.

**Project's Link to City Goals:**

Goal 6: Provide a safe and prepared City. Objective 2.7 and 6.2 Start Construction on new Fire Station #2.

**Service Impact:**

The City will be able to use modern fire equipment for the public, which enhances public safety. This could help maintain or reduce insurance costs for the public because of a good ISO rating.

Fire Station 2



Total Project Cost: \$2,900,000

Life Expectancy: 30 years

Project Budget

Expenditures:		Prior Years	2022	2023	2024	2025	2026	2027
Fire Station		\$0	\$100,000	\$2,000,000	\$800,000	\$0	\$0	\$0
Total		\$0	\$100,000	\$2,000,000	\$800,000	\$0	\$0	\$0
Funding Sources:		Prior Years	2022	2023	2024	2025	2026	2027
2022 Bond		\$0	\$100,000	\$2,000,000	\$800,000	\$0	\$0	\$0
Total		\$0	\$100,000	\$2,000,000	\$800,000	\$0	\$0	\$0

Note(s): The City is planning on issuing \$7,625,000 worth of bonds in 2022 for a fire station (\$2,900,000), civic center expansion (\$2,400,000), and SUMP (\$2,325,000).

**Project: Street and Utility Maintenance Program (SUMP)** Funding Source(s): 2018, 2022, 2023, 2024, 2026 Bonds, General Fund, Water and Sewer Fund, and Assigned Fund

**Start Date:** January 2019 **Estimated Completion:** On going

**Project Description:** **Status:** Work-in-Progress

Replace or upgrade the streets and utilities as shown on the following pages. Please see the lists on the following pages for additional details.

**Justification:** **Operating Cost Impact:** \$0

The City prioritized 175 needed improvements in 2021. The City has been improving roads and utilities from the list of priorities. No impact on operations.

**Project’s Link to City Goals:** **Service Impact:**

Goal 2: Improve Gainesville’s basic infrastructure. Objective 2.3, 2.4, 2.5, 2.6, 2.7, 2.8 & 2.10 deal with completing SUMP infrastructure improvements. This program will improve the condition of the streets, which is the focus of most complaints to the City. Utilities will also be improved to allow for better fire protection, reduced inflow and infiltration, and growth.

**Sivells Bend Road Before** **Total Project Cost:** \$22,750,000 **Life Expectancy:** 30 years (Streets)/75 years (Utilities)



**Sivells Bend Road After**



**Project Budget**

Expenditures:	Prior Years	2022	2023	2024	2025	2026	2027
Street	\$0	\$4,923,000	\$1,350,000	\$1,713,000	\$30,000	\$2,959,000	\$30,000
Water	\$0	\$72,000	\$2,635,000	\$197,000	\$0	\$240,000	\$0
Sewer	\$0	\$321,000	\$7,397,000	\$171,000	\$0	\$315,000	\$0
Drainage	\$0	\$300,000	\$0	\$0	\$0	\$97,000	\$0
<b>Total</b>	<b>\$0</b>	<b>\$5,616,000</b>	<b>\$11,382,000</b>	<b>\$2,081,000</b>	<b>\$30,000</b>	<b>\$3,611,000</b>	<b>\$30,000</b>

Funding Sources:	Prior Years	2022	2023	2024	2025	2026	2027
General Fund	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Water & Sewer Fund	\$0	\$38,000	\$1,080,000	\$0	\$0	\$0	\$0
Stormwater Fund	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Assigned/40 Funds	\$0	\$3,413,000	\$1,350,000	\$0	\$30,000	\$0	\$30,000
Debt	\$0	\$2,325,000	\$7,457,000	\$2,335,000	\$0	\$3,635,000	\$0
Grant	\$0	\$238,000	\$1,500,000	\$0	\$0	\$0	\$0
<b>Total</b>	<b>\$0</b>	<b>\$6,014,000</b>	<b>\$11,387,000</b>	<b>\$2,335,000</b>	<b>\$30,000</b>	<b>\$3,635,000</b>	<b>\$30,000</b>

Note(s): The City is planning on issuing \$7,625,000 worth of bonds in 2022 for a fire station (\$2,900,000), civic center expansion (\$2,400,000), and SUMP (\$2,325,000). Bonds are also planned for 2023 (\$7,450,000), 2024 (\$2,335,000), and 2026 (\$3,635,000).

Table 5: Detailed Street Projects for SUMP						
Project	Description	Sq. Yards	Proposed Expenditures	Funding Sources		Status
				Bonds	Gen./Water/Sewer/Storm/Assd. Funds/Grant	
<b>Year 2022</b>						
Seal Sections G2, G3, and Red River (R174)	Seal	103,433	\$834,000	\$0	\$834,000	Complete
Bonner, Quail Run, Fox Hollow, & Dove (N04)	Mill & Overlay	13,895	\$1,016,000	\$0	\$1,016,000	WIP
Locust & Morningside (N18)	Mill & Overlay	4,469	\$327,000	\$0	\$327,000	WIP
Aspen, Maplewood, & Cypress (N33)	Mill & Overlay	10,496	\$768,000	\$0	\$768,000	WIP
Aspen (N39)	Mill & Overlay	6,386	\$468,000	\$0	\$468,000	WIP
Modrall (R006): Red River to Lindsay	Reconstruct	1,256	\$830,000	\$830,000	\$0	WIP
Wine (R100): California to Garnett (engineering)	Reconstruct	3,873	\$378,000	\$378,000	\$0	WIP
Tennie (R111): Grand to Clements (engineering)	Reconstruct	1,345	\$25,000	\$25,000	\$0	WIP
Field (R146): Potter to Perry	Reconstruct	785	\$277,000	\$277,000	\$0	WIP
<b>Total</b>		<b>145,938</b>	<b>\$4,923,000</b>	<b>\$1,510,000</b>	<b>\$3,413,000</b>	
<b>Year 2023</b>						
Seal Remaining Portions of G2 & G3 and G1, P1, and P2	Seal	76,375	\$348,000	\$0	\$348,000	Not Started
Garnett (M01): Dodson to Denton	Mill & Overlay	558	\$32,000	\$0	\$32,000	Not Started
Garnett (N09): Lindsay to Morris	Mill & Overlay	4,520	\$332,000	\$0	\$332,000	Not Started
Lindsay & Denton (N23): Multiple Sections	Mill & Overlay	3,657	\$269,000	\$0	\$269,000	Not Started
Perry, Mill, Potter, Buck & Hancock (N29): Multiple Sec.	Mill & Overlay	5,047	\$369,000	\$0	\$369,000	Not Started
<b>Total</b>		<b>90,157</b>	<b>\$1,350,000</b>	<b>\$0</b>	<b>\$1,350,000</b>	
<b>Year 2024</b>						
Wine (R100): California to Garnett (construction)	Reconstruct		\$1,713,000	\$1,713,000	\$0	Not Started

<b>Total</b>			<b>\$1,713,000</b>	<b>\$1,713,000</b>	<b>\$0</b>	
<b>Year 2025</b>						
Sealing	Sealing	15,000	\$30,000	\$0	\$30,000	Not Started
<b>Total</b>		<b>15,000</b>	<b>\$30,000</b>	<b>\$0</b>	<b>\$30,000</b>	
<b>Year 2026</b>						
Belcher (R014): Grand to Fair	Reconstruct	6,702	\$2,563,000	\$2,563,000	\$0	Not Started
Tennie (R111): Grand to Clements (construction)	Reconstruct		\$396,000	\$396,000		Not Started
<b>Total</b>		<b>-</b>	<b>\$2,959,000</b>	<b>\$2,959,000</b>	<b>\$0</b>	
<b>Year 2027</b>						
Sealing	Sealing	15,000	\$30,000	\$0	\$30,000	Not Started
<b>Total</b>		<b>15,000</b>	<b>\$30,000</b>	<b>\$0</b>	<b>\$30,000</b>	

<b>Table 5: Detailed Water Projects for SUMP</b>					
<b>Project</b>	<b>Description</b>	<b>Proposed Expenditures</b>	<b>Funding Sources</b>		<b>Status</b>
			<b>Bonds</b>	<b>Gen./Water/Sewer/Storm/Assd. Funds/Grant</b>	
<b>Year 2022</b>					
Field (R146): Potter to Perry	Reconstruct	\$34,000	\$34,000	\$0	WIP
Hillcrest Valve (WMP 1)	Reconstruct	\$38,000	\$0	\$38,000	Complete
		<b>\$72,000</b>	<b>\$34,000</b>	<b>\$38,000</b>	
<b>Year 2023</b>					
Foundry Road	Reconstruct	\$2,635,000	\$2,635,000	\$0	WIP
	<b>Total</b>	<b>\$2,635,000</b>	<b>\$2,635,000</b>	<b>\$0</b>	
<b>Year 2024</b>					
Wine (R100): California to Garnett (construction)	Reconstruct	\$197,000	\$197,000	\$0	Not Started
	<b>Total</b>	<b>\$197,000</b>	<b>\$197,000</b>	<b>\$0</b>	
<b>Year 2026</b>					
Belcher (R014): Grand to Fair	Reconstruct	\$163,000	\$163,000	\$0	Not Started
Tennie (R111): Grand to Clements (construction)	Reconstruct	\$77,000	\$77,000	\$0	Not Started
	<b>Total</b>	<b>\$240,000</b>	<b>\$240,000</b>	<b>\$0</b>	

<b>Table 5: Detailed Sewer Projects for SUMP</b>					
<b>Project</b>	<b>Description</b>	<b>Proposed Expenditures</b>	<b>Funding Sources</b>		<b>Status</b>
			<b>Bonds</b>	<b>Gen./Water/Sewer/Storm/Assd. Funds/Grant</b>	
<b>Year 2022</b>					
Modrall (R006): Red River to Lindsay	Reconstruct	\$49,000	\$49,000	\$0	WIP
Field (R146): Potter to Perry	Reconstruct	\$34,000	\$34,000	\$0	WIP
Remove Cole Lift Station (WWMP)	Reconstruct	\$238,000	\$0	\$238,000	Complete
<b>2022 Total</b>		<b>\$321,000</b>	<b>\$83,000</b>	<b>\$238,000</b>	
<b>Year 2023</b>					
Wheeler Line Replacement, Elkins Lift Station, and South Line Replacement (WWMP 1, 6, &11)	Reconstruct	\$7,397,000	\$4,817,000	\$2,580,000	Not Started
<b>2023 Total</b>		<b>\$7,397,000</b>	<b>\$4,817,000</b>	<b>\$2,580,000</b>	
<b>Year 2024</b>					
Wine (R100): California to Garnett (construction)	Reconstruct	\$171,000	\$171,000	\$0	Not Started
<b>2024 Total</b>		<b>\$171,000</b>	<b>\$171,000</b>		
<b>Year 2026</b>					
Belcher (R014): Grand to Fair	Reconstruct	\$249,000	\$249,000	\$0	Not Started
Tennie (R111): Grand to Clements (construction)	Reconstruct	\$66,000	\$66,000	\$0	Not Started
<b>2026 Total</b>		<b>\$315,000</b>	<b>\$315,000</b>	<b>\$0</b>	

<b>Table 5: Detailed Drainage Projects for SUMP</b>					
<b>Project</b>	<b>Description</b>	<b>Proposed Expenditures</b>	<b>Funding Sources</b>		<b>Status</b>
			<b>Bonds</b>	<b>Gen./Storm/Assd. Funds/Grant</b>	
<b>Years 2022</b>					
Field (R146): Potter to Perry	Construct	\$300,000	\$300,000	\$0	WIP
<b>Total</b>		<b>\$300,000</b>	<b>\$300,000</b>	<b>\$0</b>	
<b>Year 2026</b>					
Belcher (R014): Grand to Fair	Reconstruct	\$97,000	\$97,000	\$0	Not Started
<b>Total</b>		<b>\$97,000</b>	<b>\$97,000</b>	<b>\$0</b>	

**Project: Phase 1 & 2: Solid Waste Transfer Station**      **Funding Source(s): Certificates of Obligation**

<p><b>Start Date:</b> March 2018</p> <p><b>Project Description:</b> Rebuild the transfer station to handle additional waste that is caused by growth.</p> <p><b>Justification:</b> The current station is 29 years old. It is located on Interstate 35. This project will provide for the upgrades that are needed for the station to continue to operate legally, while improving the visual appearance of the City.</p> <p><b>Project’s Link to City Goals:</b> Goal 2: Improve Gainesville’s basic infrastructure. Goal 3: Improve the visual appearance of Gainesville. Objective 2.1 and 3.2 Complete construction process for Transfer Station Phase 2.</p>	<p><b>Estimated Completion:</b> December 2023</p> <p><b>Status:</b> Work-In-Progress The City is approximately 95% complete with Phase I construction. Phase II is under construction.</p> <p><b>Operating Cost Impact:</b> \$0 There will be no immediate operational cost impact but the City will be able to better handle the waste and deal with the growing demand.</p> <p><b>Service Impact:</b> Increasing growth has led to increased solid waste. This expansion ensures that we work within our permit. Moreover, this should make it faster and easier for people to dispose of their waste. This should also improve the looks of the I-35-commercial corridor.</p>
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**Current Transfer Station**      **Total Project Cost:** \$4,950,000      **Life Expectancy:** 30 years

Project Budget							
Expenditures:	Prior Years	2022	2023	2024	2025	2026	2027
Engineering	\$357,000	\$122,000	\$48,000	\$0	\$0	\$0	\$0
Transfer Station	\$711,000	\$1,067,000	\$2,645,000	\$0	\$0	\$0	\$0
<b>Total</b>	<b>\$1,068,000</b>	<b>\$1,189,000</b>	<b>\$2,693,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
Funding Sources:	Prior Years	2022	2023	2024	2025	2026	2027
2018 Bond	\$1,068,000	\$1,189,000	\$2,693,000	\$0	\$0	\$0	\$0
<b>Total</b>	<b>\$1,068,000</b>	<b>\$1,189,000</b>	<b>\$2,693,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

**Note(s):** The City issued \$7,430,000 worth of bonds in 2018 for a fire station, a solid waste transfer station, and the Street and Utility Maintenance Program. The engineering and Phase 1 construction started in 2020. The start of construction for Phase 2 began in the second quarter of 2022.

**Project: Upgrade Wastewater Treatment Plant      Funding Source(s): Grant from American Recovery Act 2021**

**Start Date:** November 2021      **Estimated Completion:** December 2024

**Project Description:**      **Status:** Wok-In-Progress

Exchange the chlorine contact chamber with an ultraviolet disinfection.  
Upgrade the final clarifier.      Engineering has started.

**Justification:**      **Operating Cost Impact:** \$25,000 annual savings

The wastewater treatment plant has a chlorine contact chamber and final clarifiers that are 37-years old and is operating at the end its useful life. A recent study showed that it would be more cost-beneficial to replace the chamber with a UV system. The final clarifier needs new gears and pumps for operation.      The ultraviolet disinfection annual maintenance will reduce annual cost by 63% (\$25,000).

**Project’s Link to City Goals:**      **Service Impact:**

Goal 2: Improve Gainesville’s basic infrastructure. Objective 2.5 Complete construction on ultraviolet disinfection at the wastewater treatment plant. Objective 2.9 Upgrade final clarifiers at the wastewater treatment plant.      The plant will be easier to maintain because parts will be available off the shelf instead of having to be fabricated. The plant will eliminate chemical storage (chlorine gas) adjacent to a soccer complex. This will allow City to remain in compliance with environmental laws.

**Wastewater Treatment Plant**      **Total Project Cost:** \$2,147,000      **Life Expectancy:** 75 years



Orange: Final Clarifiers / Blue: Chlorine Contact Chamber

Project Budget							
Expenditures:	Prior Years	2022	2023	2024	2025	2026	2027
Ultraviolet	\$0	\$113,000	\$1,435,000	\$0	\$0	\$0	\$0
Final Clarifier	\$0	\$99,000	\$500,000	\$0	\$0	\$0	\$0
<b>Total</b>	<b>\$0</b>	<b>\$212,000</b>	<b>\$1,935,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
Funding Sources:	Prior Years	2022	2023	2024	2025	2026	2027
Grant Fund	\$0	\$212,000	\$1,935,000	\$0	\$0	\$0	\$0
<b>Total</b>	<b>\$0</b>	<b>\$212,000</b>	<b>\$1,935,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

**Note(s):** The City upgraded the wastewater treatment plant in 2019 from the head-works to the SBR-biological units. This project will focus on completing the upgrade for the remaining portion of the plant.



## **FINANCIAL MANAGEMENT POLICIES**

## **FINANCIAL MANAGEMENT POLICIES**

### **Overview**

The duty and responsibility of the City Manager, as established by City Charter, includes preparing and submitting the City's budget and monitoring its administration, which includes preparing proposed financial policies; making estimates of all revenue and proposed expenses by fund, department, division, and project; a presentation of outstanding debt; and proposed capital expenditures and projected capital projects which should be undertaken within five (5) succeeding years. The following financial policies are established to provide direction in accordance with the City Charter and as established in the City Code of Ordinances.

### **Financial Planning Policies**

#### **Balanced Budget-Overview**

The City of Gainesville shall annually adopt a balanced budget where current revenues plus available unreserved fund balances are equal to, or exceed, current expenditures. Any year end operating surpluses will revert to un-appropriated balances for use in maintaining reserve levels set by policy and the balance will be available for capital projects and/or "one-time only" expenditures.

#### **Budgetary Controls**

The City shall maintain a budgetary control system to ensure adherence to the adopted budget and associated appropriations. Monthly reports shall be provided comparing actual revenues and expenditures (expenses) to budget amounts.

The legal level for expenditure (expense) budget control is the fund level. Each Department Head is responsible for the budget in their respective departments. Article I, Section 2-3 of the City's Codification governs the preparation and submission of the budget, and the Schedules and Attachments in this budget meet or exceed its requirements. Changes in line items should be processed through the City Manager. The Department Heads are given latitude to stay within the total budgeted amount for each department. Unbudgeted amounts must be approved by the City Manager. Unbudgeted amounts must be approved by City Council if the total of the budget changes (increases).

It is generally the policy and practice of the City not to amend the budget at any time during the budget year once it has been approved by the City Council, but a major downturn in the economy could call for the City to amend the budget. If this occurs, then the City Council believes it to be fiscally responsible for the staff to reduce budgets and officially amend the budget. This is done to track those items which were not budgeted for that year, to research whether they are recurring, and to determine if an amount should be budgeted for the revenue/expense in the following year. If

**FINANCIAL MANAGEMENT POLICIES (Continued)**  
**Financial Planning Policies (Continued)**

amending the budget is necessary, it has to be approved by the City Council with notices in the newspaper.

**Basis of Budgeting**

Please see Summary of Significant Accounting Policies on page 83.

**Service Planning**

All departments shall share in the responsibility of meeting policy goals and ensuring long-term financial viability. Future service plans and program initiatives shall be developed reflecting policy directives, projected resources, and future service requirements. Department heads are responsible for identifying significant changes and must notify management of all significant changes to the budget.

Management is responsible for monitoring the implementation of the City's adopted annual budget. Management will review monthly actual expenditure and revenue reports compared to budgeted amounts. Management will also monitor department progress in completing their work program through meetings and review of performance indicators. The City of Gainesville has developed an enhanced performance measurement into the annual budgeting process. All departments shall be reviewed annually by the City Manager for such performance criteria as program initiatives, compliance with policy direction, program effectiveness, and cost efficiency.

**Maintaining Reserve Levels**

Fund balances shall be adequate to handle unexpected decreases in revenues plus extraordinary unbudgeted expenditures. The minimum fund balance shall be at least 90 days of operating expenditures for the General and Water and Sewer Funds. In practice, the City maintains at least 180 days of operating expenditures in these funds.

It is also appropriate to use fund balance when the fund balance has increased beyond the reserve requirements due to higher than anticipated revenues. In this circumstance, fund balance will be used for one-time capital expenditures, not on-going operating costs. This is covered in the Investment Policy of the City in Article I, Section 2-14 of the City's Codification. In all instances, it is important to retain sufficient, undesignated fund balance for unforeseen circumstances. The City does

**FINANCIAL MANAGEMENT POLICIES (Continued)**  
**Financial Planning Policies (Continued)**

not like to maintain reserves of more than 200 days of operating expenditures for its funds.

**Borrowing for Operating Expenditures (expenses)**

The City shall not use debt or bond financing to fund current operating expenditures (expenses).

**Self-Supporting Enterprises**

All enterprise activities of the City shall be self-supporting to the greatest extent possible. These activities include, but are not limited to, the Water and Sewer, Solid Waste, Stormwater Drainage, Airport, and Golf Course Funds. The City will not use General Fund revenues to subsidize the utility operations.

**Budget Presentation Award**

The City shall annually submit necessary documentation to obtain the Distinguished Budget Presentation Award as awarded by the Governmental Finance Officers Association of the United States and Canada.

**Long-Range Planning**

In order to provide the City with pertinent data to make decisions for multi-year policy direction, master plans have been developed with the help of third party consultants. The documents focus on City needs for twenty or more years. The plans and their purposes are shown in the table below.

Master Plans for Gainesville		
Plan	Purpose	Participants
Airport Master Plan	Provide a guide for future development to ensure safety and the ability to increase services as demand grows	Council, Airport Board, City Manager, and Staff
Comprehensive Land Use Plan	Provide a basic guide for future development in order to avoid unknowingly creating incompatible physical impacts	Council, Planning and Zoning Commission, City Manager, Staff, and Consultant

**FINANCIAL MANAGEMENT POLICIES (Continued)**  
**Financial Planning Policies (Continued)**

Flood Protection Planning Study	Provide a guide to address the flood problems through a watershed planning approach to help guide the City in implementing flood protection measures in a logical, cost-effective manner	Council, Texas Water Development Board, City Manager, Staff, and Consultant
Parks Plan	Provide a guide to maintaining, improving and expanding park services in Gainesville	Council, Parks Board, City Manager, and Staff
Solid Waste Plan	Provide a guide to address solid waste collection needs and landfill services	Council, Texoma Area Solid Waste Authority, Staff, and Consultant
Street and Utility Maintenance Program	Provide a guide for maintenance activities to return assets to acceptable condition and prioritize a list of projects for replacement	Council, City Manager, Staff, and Consultant
Wastewater System Master Plan	Provide a guide for maintenance and expansion activities needed for the wastewater system	Council, City Manager, Staff, and Consultant
Water System Master Plan	Provide a guide for maintenance and expansion activities needed for the water system	Council, City Manager, Staff, and Consultant
Roadway, Water, and Wastewater Impact Fee Study	Provide a guide for providing funding for roadway, water, and wastewater improvements	Council, City Manager, Staff, Capital Improvement Advisory

## **FINANCIAL MANAGEMENT POLICIES (Continued)**

### **Financial Planning Policies (Continued)**

These plans provide reasonable long-term objectives and realistic costs (at the time of the study), but the plans do not set practical methods for funding the improvements.

Since many of the projects established in the master plans cannot be completed within the operations budget, Gainesville annually examines its debt schedule to determine when it can issue debt for the succeeding 20 years without increasing the tax rate or property valuations. Currently, the City can issue a total of \$34.66 million (FY 2024 – \$2.34 million, FY 2026 - \$3.64, FY 2028 – \$3.74 million, FY 2030 - \$4.05, FY 2032 - \$2.54, FY 2034 - \$6.23 million, FY 2036 – \$5.93, and FY 2037 - \$6.19) in the next twenty years without increasing the tax rate to help reach its long-term goals. The City Council will not approve a bond that increases the tax rate without voter approval.

The City Council utilizes the master plans and current concerns of the community to establish goals for the City. The current goals are as follows:

1. Maintain excellent, conservative finances while efficiently delivering the services desired by its citizens;
2. Improve Gainesville’s basic infrastructure;
3. Improve the visual appearance of Gainesville;
4. Improve staff efficiency through the use of technology and training;
5. Promote economic development and a diversified economy;
6. Provide a safe and prepared City; and
7. Promote cultural and recreational opportunities for locals and tourists.

These goals are written in a manner to be used for multiple years, but the Council assigns specific objectives to each goal on an annual basis. The goals have not changed over the past eight years, while the objectives for reaching the goals have changed every year. (Please see the Goals Section for additional details.)

City Council meets each May to determine goals and priorities for the City. This is the first step to creating the five-year Capital Improvement Program (CIP) for Council. During this same time, staff and volunteer advisory boards are reviewing their individual five-year CIPs and updating the capital needs based upon the current environment. The City Manager and Department Directors use the recommendations from advisory boards and Council to develop a realistic five-year capital improvement program, in which the project costs are updated. The City Council discusses the five-year CIP at a second budget workshop. (Please see the Gainesville’s Fiscal Year 2023 Five-Year Capital Improvement Program for additional details.)

**FINANCIAL MANAGEMENT POLICIES (Continued)**  
**Financial Planning Policies (Continued)**

The CIP is fiscally constrained by what is projected in the five-year budget, which is prepared by the City Manager during this time. The five-year budget only includes bond issuances that can be issued without a tax increase or bond issuances that have been approved by voters. The Council votes to approve the five-year CIP along with the corresponding five-year budget during a regular council meeting as part of the annual budgeting process. All required tax increases and utility fees are included as part of the five-year budget.

Council, Management, and Staff use the five-year budget and CIP as a basis to begin developing the following annual budget. The prioritization methodology that is established in the CIP is used to prioritize objectives under each goal and prioritize capital projects for the upcoming budget year (see Prioritization Methodology Section in the CIP). During the budget process, the City examines if there needs to be any updates to the long-term plans and budgets for the updates as needed.

**Asset Inventory and Condition Assessment**

The City shall maintain its physical assets at a level adequate to protect the City's capital investments and minimize future maintenance and replacement costs. The capital budget shall provide for the adequate maintenance, repair, and orderly replacement of the capital plant and equipment from current revenues where possible. In addition, each department shall develop systems and processes to assess the condition of the capital assets that they are responsible for maintaining. This condition assessment shall be updated on an annual basis.

## **FINANCIAL MANAGEMENT POLICIES (Continued)**

### **Revenue Policies -Overview**

The objective of the revenue policies is to ensure that the funding for public programs is derived from a fair, equitable, and adequate resource base, while minimizing tax differential burdens. The City values a diversified mix of revenue sources to mitigate the risk of volatility. The major source of revenue in the General Fund is property tax.

### **Revenue Structure**

The monitoring of revenues is a primary concern. The City shall maintain a diversified and stable revenue system to provide general government services to the public, such as public safety; safe city infrastructures, such as streets; and quality-of-life services such as the zoo, golf course, and the parks. To accomplish this, revenues are monitored on a continuous basis to ensure that receipts from each revenue source are at maximum levels. An understanding of the economic and legal factors which directly and indirectly affect the level of revenue collections is an important part of the City's revenue policy.

### **Revenue Collection**

The City shall follow an assertive policy of collecting revenues. The City will, after having considered all possible cost reduction alternatives, explore the possibility of obtaining new or expanded revenue sources as a way to help ensure a balanced budget. Cost recovery of revenue sources will be analyzed on an annual basis and modified as necessary to ensure that revenue collections reflect the cost of providing associated City services.

### **Sources of Services Financing**

Services which have a city-wide benefit shall be financed with revenue sources, which are generated from a broad base, such as property and other taxes. Services where the customer determines the use shall be financed with user fees, charges, and assessments directly related to the level of service provided.

### **Ad Valorem Tax**

The ad valorem (property tax) rate shall be adequate to produce revenues required to pay for City services and for debt service as approved by City Council. Cities face a challenge in Texas because of the restrictions being placed on tax increases. Calculation of the no-new-revenue tax rate and the voter-approval tax rate impact the City's ability to build fund balance from tax revenues.

## **FINANCIAL MANAGEMENT POLICIES (Continued)**

### **Revenue Policies-Overview (Continued)**

#### **Sales Tax Rate**

The sales tax revenue projection should be conservative due to the elastic nature of the economically sensitive revenue source. The local economy can be impacted quickly as consumers react to changing economic conditions. We have sales tax rebates as an incentive to corporations. This helps to increase sales tax to the City.

#### **User Fees**

The City will maximize the utilization of user charges in lieu of general revenue sources for services that can be individually identified and where costs are directly related to the level of service. The user pays for the service, not the general public.

#### **Cost of Service**

The City shall establish user charges and fees at a level which reflects the costs of providing the service, to the extent legally allowable. The City will provide timely and accurate billing to customers, providing safeguards to ensure prompt payment and minimal financial losses from delinquent customers which have to be passed onto the remaining customers. Operating, direct, indirect, and capital costs shall be considered in the charges. Full cost charges will be imposed unless it is determined that policy and market factors require lower fees. The City will replicate studies of cost on a bi-annual basis if the cost changes rapidly or technology requires a change.

#### **Policy and Market Considerations**

The City shall also consider policy objectives and market rates and charges levied by other public and private organizations for similar services when fees and charges are established.

#### **Annual Review**

The City Manager does direct an annual review of fees and charges for services and will make appropriate modifications to ensure that charges grow at a rate which keeps pace with the cost of efficiently providing the service and to assure that one group of users are not subsidized by the general populace.

#### **Non-Resident Charges**

Where practical, user fees and other appropriate charges are levied for activities or facilities in which non-residents participate in order to relieve the burden on City residents. We strive to structure our non-resident fees at market levels so that

## **FINANCIAL MANAGEMENT POLICIES (Continued)**

### **Revenue Policies-Overview (Continued)**

resident users are subsidized to the greatest extent possible and stay within the guidelines of state laws.

#### **Water and Sewer Rates**

User fees for water and sewer will be sufficient to finance all operating, capital, and debt service costs for these utilities while maintaining sufficient revenues for the timely maintenance and replacement of utility system capital assets. Rates will be designed such that these enterprise funds are never in a cash deficit position during the year. Additionally, where feasible, rates will be established where each portion of the service will cover the cost of the service provided. In addition, the City rate structures for water and sewer services will, to the greatest extent possible, be fair and equitable to all customers.

#### **Percentage of Cost Recovery**

The extent to which the total cost of services should be recovered through fees depends upon the nature of the facilities, infrastructure, or services. In the case of fees for facilities, infrastructure, and proprietary services, total cost recovery may be warranted. In the case of governmental services, it may be appropriate for a substantial portion of the cost of such services to be borne by the City's taxpayers, rather than the individual users of such services. Proprietary services are those which are provided for the benefit and enjoyment of the residents of the City, such as parks and recreation services. Governmental services are those which are provided by the City for the public good as regulating land use; maintaining streets; providing police and fire protection; and the general administration of City services.

#### **Administrative Transfers**

The City will recover from the enterprise operations an administrative fee. The fee will be considered a payment for certain administrative functions (oversight management, accounting, human resource assistance, etc.) and for payments-in-lieu of taxes (i.e., if the operation was operated by someone other than the City, the City would receive property tax revenues.) A major consulting firm did a cost study that has been used as a basis for the transfers and is reviewed annually.

#### **General & Administrative Transfers**

The City does an internal cost study as well as the in-lieu of taxes computation to make sure we are in compliance with our City Code. A franchise fee is also charged based upon the revenues generated just as the private sector is charged.

**FINANCIAL MANAGEMENT POLICIES (Continued)**  
**Revenue Policies-Overview (Continued)**

**Transfers for Bond Debt**

A transfer to cover the portion of the annual debt that was issued for the benefit of the Water & Sewer Fund. The debt was cross-pledged by water revenue and tax revenue and is carried in the Debt Service Fund. Tax revenues are certified with a revenue pledge from the utilities. The transfer covers the amount of the annual debt servicing that belongs to the Water & Sewer Fund.

**Use of One-time Revenues**

One-time revenues should be used only for one-time expenditures and not for ongoing expenditures. By definition, one-time revenues cannot be relied on in future budget years. Examples of one-time revenues are sales of City assets or one-time payments to the City. This is covered in the City Investment Policy, which is reviewed annually.

**Reserve Policies-Overview**

The objectives of the reserve policies are not to hold resources solely as a source of interest revenue, but rather to provide adequate resources for cash flow and contingency purposes, while maintaining reasonable tax rates and charges for services.

**General Fund-Contingency Reserve**

The General Fund balance shall be adequate to handle unexpected decreases in revenues plus extraordinary unbudgeted expenditures. The City's policy is to maintain a targeted working capital balance of 90 days of operating capital in the General Fund to meet unanticipated contingencies and fluctuations in revenue. In practice, the City maintains a working capital balance of at least 180 days.

The number of days of working capital shall be calculated by taking the budgeted operating expenditures (expenses) for the fund, dividing by 365 days, and multiplying by the number of days required for the reserve.

**Debt Service Funds-Reserve**

The City maintains a reserve balance of six months for debt service.

**FINANCIAL MANAGEMENT POLICIES (Continued)**  
**Reserve Policies-Overview (Continued)**

**Reserves for Specific Purposes**

Management may establish reserves in the proposed budget for specific purposes above the required fund reserves. Examples include a reserve for equipment, technology, or unexpected capital needs.

**Debt Policies Overview**

The objectives of the debt management policy is to maintain the City's ability to incur present and future debt at minimal interest rates in amounts needed for infrastructure and economic development of the City without endangering the City's ability to finance essential City services. Debt financing may include, but is not limited to, general obligation bonds, revenue bonds, certificates of obligation, and lease purchases. The underlying asset that is being financed should have a longer useful life than the maturity schedule of the debt issued for financing of the asset. Since issuing debt costs more to the entity than purchasing assets outright, the use of financing will be carefully evaluated to ensure that benefits, tangible and/or intangible, derived from financing exceed the related financing costs.

**Planning and Conditions of Issuance of Obligations**

The City Manager will evaluate and consider the following factors in analyzing, reviewing, and recommending the issuance of obligations:

1. Purpose and feasibility of project.
2. Public benefit of project.
3. Quantification of capital costs.
4. Impact on the General Fund.
5. Availability of appropriate revenue stream(s).
6. Debt service requirements including credit implications.
7. Aggregate debt burden upon the City's tax base, including other entity's tax supported debt.
8. Analysis of financing and funding alternatives, including inter-fund borrowing and available reserves from other City funds.
  1. Operating costs associated with project.
  2. Opportunity costs to other capital needs and requirements.
  3. If a refinancing: the net present value savings; size of issue; absolute dollar savings; and number of years remaining on outstanding obligations.

**FINANCIAL MANAGEMENT POLICIES (Continued)**  
**Debt Policies-Overview (Continued)**

**Types of Debt**

**General Obligation Bonds (GO) or Certificates of Obligation (CO)**

The City shall utilize tax supported general obligation bonds or certificates of obligation to finance only those capital improvements and long term assets which have been determined to be essential to the maintenance and development of the City. The issuance of GO bonds should be carefully considered and used only for projects benefiting the broad public interest. True public projects of an essential nature, and without associated revenue streams, shall be the strongest candidates for GO financing.

**Tax Certificates of Obligation Revenue Pledge**

The City will utilize, where feasible, revenue supported or backed bonds to finance public improvements for its enterprise operations. As a general rule, revenue backed bonds will be issued to finance assets that provide revenue that will repay the obligation issued.

A true revenue bond requires a reserve and rates that have a coverage requirement. With tax support, the reserve requirement and coverage requirement are not required. The issuance of a tax supported bond with the full faith and credit of the entity will normally have a better interest rate than a straight revenue bond.

**Debt Management**

The City shall strive to maintain a balanced relationship between debt service requirements and current operating costs; encourage growth of the tax base; actively seek alternative funding sources; minimize interest costs; and maximize investment rates of return.

**Bond Term**

The City shall issue bonds with terms no longer than the economic useful life of the project. For revenue supported bonds, principal repayments and associated interest costs shall not exceed projected revenue streams.

**Debt Limits**

The City evaluates new debt issuance as it relates to the current debt level. The amount of debt retired each year is compared to the amount of debt to be issued any

## **FINANCIAL MANAGEMENT POLICIES (Continued)**

### **Debt Policies-Overview (continued)**

given year, and an analysis is performed to determine the community's ability to assume and support additional debt service payments. When appropriate, the issuance of tax-supported revenue bonds and self-supporting general obligation bonds are also considered.

An objective, analytical approach is used to make the determination of whether debt is issued. The process compares generally accepted standards of affordability to the current values for the City. Those standards may include measures such as: debt per capita; debt as a percent of assessed value; debt service payments as a percent of current revenues and/or current expenditures; and the level of overlapping net debt of all local taxing jurisdictions. The City strives to achieve the standards at levels below the median industry measures for cities of comparable size.

#### **Structure**

The City strives to issue debt (bonds) with an average life of 20 years or less.

The City uses a competitive bidding process and negotiated bid process in debt offerings. The City attempts to award bonds based on a true interest cost (TIC) basis; however, a net interest cost (NIC) approach may be used. Award of the bid will be based upon what is best for the City.

#### **Continuing Disclosure**

City staff is committed to providing full and continuous disclosure to rating agencies. Credit ratings are sought from one of the top three rating agencies. City staff uses a variety of resources to prepare information that may be useful to rating agencies during a bond rating. The Annual Comprehensive Financial Report (ACFR) contains an annual update of required continuing disclosure under Securities and Exchange Commission Rule 15c2-12 concerning primary and secondary market disclosure. The ACFR and material events are reported to Nationally Recognized Municipal Securities Information Repositories (NRMSIR's) according to timeframes required within the SEC. Ongoing disclosure information is presented to the Municipal Advisory Council (MAC) annually after completion of the ACFR. As authorized by the Security & Exchange Commission, the MAC maintains a CPO (Central Post Office) at [www.DisclosureUSA.org](http://www.DisclosureUSA.org) for issuers to meet filing requirement for secondary market disclosure documents. The information is received from filers and then transmitted electronically to national-recognized municipal securities information repositories and state information depositories as required by continuing disclosure agreements.

## **FINANCIAL MANAGEMENT POLICIES (Continued)**

### **Debt Policies-Overview (continued)**

#### **Refunding's**

City staff and the City's financial advisor monitor the municipal bond market for opportunities to obtain interest savings and make recommendations to City Council for refunding outstanding debt. As a general rule, the present value savings of a particular refunding should exceed 2% of the refunded maturities, but the City will review the parameters to be used for each refunding.

#### **Capital Budget Policies Overview**

The objective of the capital budget policies is to ensure that the City maintains its public infrastructure in the most efficient manner. The City will make timely investment in the expansion of capital assets to provide adequate levels of service in conformance with State and Federal regulations, and meeting the appropriate health, safety, and environmental standards.

#### **Capital Improvement Plan**

Within the resources available each fiscal year, the City shall maintain capital assets and infrastructure at a sufficient level to protect the City's investment to minimize future replacement and maintenance costs, and to maintain service levels. As part of the annual budget process, the City shall prepare and adopt a five-year Capital Improvement Program, which shall identify each capital project, the estimated costs, and funding source. When considering new projects, related costs such as operations and maintenance costs are evaluated along with capital expenditures to assess affordability prior to proposal of the projects. This six-year program is based upon the current budget year and five succeeding budget periods. (Capital project summaries include the projects and funds necessary over six years as part of overall long-term capital planning.) Major sources of funding for capital projects are contributions from operating funds, debt issuance, and surpluses in fund balances/retained earnings. Project costs are capitalized and added to the City's fixed assets. If a project does not meet the criteria for capitalization, the costs will be treated as operating expenses and expensed as incurred. The City's Capital Improvement Plan can be found in the "Capital Projects" section of this budget.

#### **Operating Budget impacts**

Operating expenditures (expenses) shall be programmed to include the cost of implementing capital improvements and shall reflect estimates of all associated personnel expenditures (expenses) and operating costs attributable to the capital outlays.

## **FINANCIAL MANAGEMENT POLICIES (Continued)**

### **Capital Budget Policies (Continued)**

#### **Financing**

The City uses three basic methods of financing capital. Funds are budgeted from current revenues, through surplus unreserved/undesignated fund balance, and through issuance of debt.

#### **Accounting Policies Overview**

The objective of the accounting policies are to ensure that all financial transactions of the City are carried out in accordance to the dictates of the City Charter, State Statutes, and the principles of sound financial management.

#### **Accounting Standards**

The City shall establish and maintain accounting systems according to generally accepted accounting principles and standards (GAAP) and the Governmental Accounting Standards Board (GASB). For greater detail, please see the Summary of Significant Accounting Policies that follow these Financial Management Policies.

#### **Internal Control**

The City is responsible for establishing and maintaining an internal control structure designed to provide reasonable, but not absolute, assurance that the assets of the City are protected from loss, theft, or misuse.

#### **Annual Audit**

An annual audit shall be performed by an independent accounting firm which will issue an official opinion on the annual financial statements with a management letter detailing areas that could be improved if warranted. The auditors must be a Certified Public Accountant (CPA) firm that has the breadth and depth of staff to conduct the City's audit in accordance with generally accepted auditing standards and contractual requirements.

#### **External Financial Reporting**

The Annual Comprehensive Financial Report (ACFR) is the official annual report for the City and contains appropriate statements, schedules, and other information for the major operations of the City and its component unit. Also included is an official audit opinion, transmittal letter from management, and information that provides continuing disclosure as required by SEC Rule 15c2-12. The ACFR is

**FINANCIAL MANAGEMENT POLICIES (Continued)**  
**Accounting Policies (Continued)**

presented to the City Council after the completion of the audit for the past fiscal year. The ACFR is distributed to appropriate federal/state agencies, and other uses, including but not limited to, students, other cities, bondholders, City staff, financial institutions, required information depositories, and others.

**Internal Financial Planning**

The Finance Department distributes monthly revenue and expenditure reports to departments that include both budgeted and actual amounts. The Finance Department prepares such other reports as are sufficient for management to plan, monitor, and control the City's financial affairs.

**GFOA Certificate of Achievement Award**

The City shall annually submit necessary documentation to obtain the Certificate of Achievement for Excellence in Financial Reporting as awarded by the Governmental Finance Officers Association of the United States and Canada.

**Investment Policies Overview**

The objectives of the investment policies are to ensure that all revenues received by the City are promptly recorded and deposited in the designated depository, and if not immediately required for payments of obligations, are placed in authorized investments earning interest income for the City according to the adopted Investment Policy. All investments shall stress safety, liquidity, and yield, in that order. The City's formal Investment Policy, as adopted, is reviewed by the City Council annually and governs the City's investments.

**Performance Evaluation Overview**

The City of Gainesville has developed and incorporated performance measurements into the annual budgeting process. All departments shall be reviewed annually by the City Manager for such performance criteria as program initiatives, compliance with policy direction, program effectiveness, and cost efficiency.

## **FINANCIAL MANAGEMENT POLICIES (Continued)**

### **Significant Accounting Policies-Overview**

#### **SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

The City of Gainesville, Texas, (the City), is a home-rule municipal corporation organized and existing under the provisions of the Constitution of the State of Texas. The City operates under a council-manager form of government and provides the following services as authorized by its charter: public safety (police and fire); highways and streets; sanitation; culture and recreation (including zoo, golf, and parks); public improvements; planning and zoning; airport; drainage; water and sewer utilities; and general administrative service. The accounting policies of the City conform to generally accepted accounting principles as applicable to municipal governments. The following is a summary of the more significant policies:

#### **Financial Reporting Entity**

For financial reporting purposes, the City includes all funds, account groups, and agencies that are controlled by or dependent on the City's executive or legislative branches. Control by or dependence on the City is determined on the basis of budget adoption; taxing authority; outstanding debt secured by revenue or general obligations of the City; obligation of the City to finance any deficits that may occur; or receipt of significant subsidies from the City.

#### **Fund Accounting**

The accounts of the City are organized on the basis of funds, each of which is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, fund equity, revenue, and expenditures or expenses, as appropriate.

Government resources are allocated to and accounted for in individual funds based upon the purposes for which they are to be spent and the means by which spending activities are controlled. The various funds are grouped, in the financial statements in this report, into three generic fund types and two broad fund categories that are used to account for governmental and business-type activities.

A further description of each of these fund types and categories is as follows:

**FINANCIAL MANAGEMENT POLICIES (Continued)**  
**Significant Accounting Policies-Overview (Continued)**

1. **Governmental Fund Types** - typically used to account for tax-supported (governmental) activities.

**General Fund**- The General Fund is the general operating fund of the City. It is used to account for all financial resources except those required to be accounted for in another fund.

**Debt Service Fund** - The Debt Service Fund is used to account for the accumulation of resources for, and the payment of, general long-term debt principal, interest, and related costs.

**Special Revenue Funds** – Special Revenue Funds are used to account for specific revenues that are either legally restricted to expenditures for particular purposes, or funds that have been established for sound financial management purposes. The City has twelve special revenue funds.

2. **Fiduciary Funds** – Fiduciary Funds are used to account for resources held by the government as a trustee or agent for parties outside the government and that cannot be used to support the government’s own programs. The City has two fiduciary funds: Cemetery Permanent Trust Fund and Cohen Scholarship Fund.
3. **Proprietary Fund Type** - Proprietary Funds are used to account for a government’s business-type activities (activities supported, at least in part, by fees or charges). The two fund types classified as proprietary funds are Enterprise and Internal Service Funds. The City has Enterprise funds.

**Enterprise Funds-**

The Enterprise Fund is used to account for operations (a) that are financed and operated in a manner similar to private enterprises, where the intent of the governing body is that the costs (expense, including depreciation) of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges; or (b) where the governing body has decided that periodic determination of revenue earned, expenses incurred, and net income is appropriate for capital maintenance, public policy, management control, accountability, or other purposes. The City has five enterprise funds that are the Water and Sewer Fund, Airport Fund, Golf Course Fund, Stormwater Utility Fund, and Solid Waste Fund.

## **FINANCIAL MANAGEMENT POLICIES (Continued)**

### **Significant Accounting Policies-Overview (Continued)**

#### **Account Groups**

##### **General Fixed Assets Account Group-**

This account group is used to account for all fixed assets of the City, other than those accounted for in the proprietary funds.

##### **General Long-Term Debt Account Group-**

This account group is used to account for all long-term obligations of the City except those accounted for in the proprietary funds.

#### **Basis of Budgeting**

For budget purposes, all funds are accounted for using the modified accrual basis of accounting. Budgeted revenue is expected to be received in the current budget year or within sixty (60) days of the end of the fiscal year. Examples of differences in the cash basis of accounting for the budget and the modified accrual basis of accounting as recommended by GAAP (generally accepted accounting principles) would be sales taxes that have a lag time and street rental use fees paid forty-five to sixty days after the year end.

A budget is a financial plan for a specified period of time (fiscal year) that includes estimates of proposed expenditures and the means for financing them. Using the cash basis, management would have the information necessary to easily analyze the status of any fund, or any account, or any department by account. For third party financial presentations, see Basis of Accounting for Financial Presentations.

#### **Basis of Accounting for Financial Presentations**

For audited financial statements, *government-wide reports* use the economic resources measurement focus and the accrual basis of accounting, as do the *proprietary fund* financial statements. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Property taxes are recognized as revenue in the year for which they are levied.

However, audited financial statements for *governmental funds* are accounted for using the current financial resources measurement focus and the modified accrual basis of accounting. Revenue is recognized as soon as it is both measurable and available to pay liabilities of the current period. For this purpose, the City considers revenues to be available if they are collected within 60 days of the end of the current

fiscal period. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures as well as expenditures related to compensated absences are recorded only when payment is due. Property taxes, franchise taxes, sales taxes, fines, and interest associated with the current fiscal period are all accrued and recognized as revenue of the current fiscal period. All other revenue items are considered to be measurable and available only when cash is received by the City.

**FINANCIAL MANAGEMENT POLICIES (Continued)**  
**Significant Accounting Policies-Overview (Continued)**

**Cash and Cash Equivalents**

For the purpose of presentation in the statement of cash flows, cash and cash equivalents are defined as unrestricted cash which includes cash on hand, demand deposits, money market accounts, and TexPool and TexStar investments. Tex Pool and TexStar are state pooled cash accounts.

**General Fixed Assets**

General fixed assets are recorded as expenditures in the governmental funds and capitalized at cost in the General Fixed Assets Account Group. Contributed fixed assets are recorded at their estimated fair market value at the time received.

Certain improvements such as roads; bridges; curbs and gutters; streets and sidewalks; drainage systems; and lighting systems are capitalized under GASB 34 beginning with the budget year 2002-2003. Depreciation is expensed on general fixed assets.

**Property, Plant and Equipment-Proprietary Funds**

Property, plant, and equipment used by proprietary funds are stated at cost or estimated historical cost. Contributed fixed assets are recorded at estimated fair market value at the time received. Depreciation is provided using the straight-line method over estimated useful lives of the assets.

**Vacation and Sick Leave**

City employees are granted vacation and sick leave as follows:

Vacation:

Regular full-time employees:

1-9 years	80 hours per year (2 weeks)
10-19 years	120 hours per year (3 weeks)
20 years and over	160 hours per year (4 weeks)

Regular part-time employees working a minimum of 1,000 hours per year:

1-9 years	40 hours per year
10-19 years	60 hours per year
20 years and over	80 hours per year

Fire Department shift employees:

1-9 years	168 hours per year (7 shifts)
10-19 years	240 hours per year (10 shifts)
20 years and over	360 hours per year (15 shifts)

**FINANCIAL MANAGEMENT POLICIES (Continued)**  
**Significant Accounting Policies (Continued)**

Upon termination, retirement, resignation, or death, an employee shall be paid for accrued vacation leave at the rate of pay the employee was receiving at the time of separation, up to a maximum of 140 hours (216 for Fire Department shift employees). Only employees who have successfully completed their initial probationary period of employment with the City are entitled to this payout provision upon separation.

**Sick Leave:**

After one month, all regular full-time and regular part-time employees who regularly work at least 1,000 hours per year accrue sick leave each month at a rate of 8 hours for full-time (12 hours for Fire Department) and 4 hours for part-time. The maximum allowed carryover is 720 hours except for Fire shift employees, which is 1,080 hours per calendar year.

**Deferred Charges**

In governmental fund types, bond issuance costs are recognized in the current period. Bond issuance costs for proprietary fund types are deferred and amortized over the term of the bonds using the bonds-outstanding method, which approximates the effective interest method.



## **BUDGET SUMMARIES**

**CITY OF GAINESVILLE  
ALL FUNDS SUMMARY  
BUDGET 2022-2023**

	2020-21 ACTUAL	2021-22 ADOPTED BUDGET	2021-22 REVISED BUDGET	2022-23 PROPOSED BUDGET
<b>Beginning Balances:</b>				
General Fund	7,463,833	7,598,976	7,598,976	7,704,507
Water & Sewer Fund	11,452,832	12,962,278	12,962,278	12,992,504
Solid Waste Fund	3,047,441	2,922,218	2,922,218	2,951,653
Assigned Projects Fund	5,686,215	7,747,633	7,747,633	2,970,168
All Other Funds	21,322,298	21,478,041	21,478,041	21,100,387
<b>Total Beginning Balances</b>	<b>48,972,619</b>	<b>52,709,147</b>	<b>52,709,147</b>	<b>47,719,219</b>
<b>Revenues/Transfers In:</b>				
General Fund	19,244,527	19,115,027	19,458,225	19,687,401
Water & Sewer Fund	8,918,553	10,845,430	8,801,457	9,446,613
Solid Waste Fund	4,855,507	4,534,966	4,736,832	4,956,241
Assigned Projects Fund	3,117,041	43,400	581,392	52,400
All Other Funds	6,884,392	6,024,246	6,299,036	8,118,044
<b>Total Revenues &amp; Transfers In</b>	<b>43,020,020</b>	<b>40,563,069</b>	<b>39,876,942</b>	<b>42,260,699</b>
<b>Total Funds Available</b>	<b>91,992,639</b>	<b>93,272,216</b>	<b>92,586,089</b>	<b>89,979,918</b>
<b>Expenditures &amp; Transfers Out:</b>				
General Fund	19,109,383	19,061,599	19,352,695	19,647,034
Water & Sewer Fund	8,807,352	10,815,955	8,771,231	9,548,809
Solid Waste Fund	4,682,408	4,505,531	4,707,397	5,174,755
Assigned Projects Fund	1,055,623	4,447,847	5,358,857	1,693,021
All Other Funds	6,884,489	5,997,824	6,676,690	8,208,484
<b>Total Expenditures &amp; Transfers Out</b>	<b>40,539,255</b>	<b>44,828,756</b>	<b>44,866,870</b>	<b>44,272,102</b>
<b>Ending Balances:</b>				
General Fund	7,598,976	7,652,404	7,704,507	7,744,874
Water & Sewer Fund	11,564,034	12,991,753	12,992,504	12,890,308
Solid Waste Fund	3,220,539	2,951,653	2,951,653	2,733,140
Assigned Projects Fund	7,747,633	3,343,186	2,970,168	1,329,547
All Other Funds	21,322,201	21,504,463	21,100,387	21,009,947
<b>Total Ending Balances</b>	<b>51,453,384</b>	<b>48,443,460</b>	<b>47,719,219</b>	<b>45,707,816</b>

**CITY OF GAINESVILLE  
BUDGET 2022-2023  
BUDGET SUMMARY BY FUND TYPE**

Fund Type/ Fund Name	Estimated Beginning Balance 10/1/2021	Budgeted Revenues & Transfers In	Budgeted Expenditures & Transfers Out	Estimated Ending Balance 9/30/2022
<b>Governmental Fund Types:</b>				
General Fund	7,704,507	19,687,401	19,647,034	7,744,874
Assigned Projects Fund	2,970,168	52,400	1,693,021	1,329,547
Debt Service Fund	1,921,292	2,412,509	2,521,317	1,812,484
Subtotal	12,595,967	22,152,310	23,861,372	10,886,905
<b>Special Revenue Funds:</b>				
Hotel/Motel Fund	874,918	741,000	761,918	854,000
Municipal Court Technology Fund	13,680	9,006	10,480	12,206
Municipal Court Security Fund	38,632	10,085	3,000	45,717
Municipal Court Juvenile Case Mgr Fund	15,015	9,298	14,200	10,113
Law Enforcement Officer Ed. Fund	49	3,003	3,000	52
State Seizure Fund	82,511	120	42,000	40,631
City Athletic Field Projects Fund	16,010	13,100	15,000	14,110
Cable PEG Fees Fund	194,228	8,400	0	202,628
Subtotal	1,235,042	794,012	849,598	1,179,456
<b>Total Governmental Funds</b>	<b>13,831,010</b>	<b>22,946,322</b>	<b>24,710,970</b>	<b>12,066,362</b>
<b>Fiduciary Fund Types:</b>				
Cemetery Permanent Trust Fund	1,689,420	35,800	32,000	1,693,220
Cohen Scholarship Fund	11,133	6	200	10,939
<b>Total Fiduciary Funds</b>	<b>1,700,553</b>	<b>35,806</b>	<b>32,200</b>	<b>1,704,159</b>
<b>Enterprise Fund Types:</b>				
Water & Sewer Fund	12,992,504	9,446,613	9,548,809	12,890,308
Solid Waste Fund	2,951,653	4,956,241	5,174,755	2,733,140
Stormwater Utility Fund	13,295,606	1,336,283	1,276,946	13,354,943
Airport Fund	2,728,044	3,121,137	3,111,700	2,737,481
Airport Capital Fund	218,708	120	0	218,828
Golf Course Fund	1,141	418,177	416,723	2,595
<b>Total Enterprise Funds</b>	<b>32,187,656</b>	<b>19,278,571</b>	<b>19,528,932</b>	<b>31,937,295</b>
<b>Total All Funds</b>	<b>47,719,219</b>	<b>42,260,699</b>	<b>44,272,102</b>	<b>45,707,815</b>

## FUND BALANCE ANALYSIS

Fund Balance is the difference between fund assets and fund liabilities of governmental and trust funds. In the case of enterprise funds, fund balance is current assets less current liabilities. The funds below are being discussed because their projected fund balance for fiscal year 2023 is projected to change by 10% or more from the fiscal year 2022 budgeted amount.

**Assigned Projects Fund.** This is a project fund used to hold General Fund net revenues attained in excess of budgeted net revenues as determined by City Council in previous fiscal years. These funds are to be used on projects as determined by the City Council/City Manager. The FY2023 fund balance is projected to decrease from the 2022 revised budgeted fund balance by 55.24% as the City has elected to utilize fund balance as a funding source for certain of its SUMP projects in FY 2023. The capitalized projects will be recognized in the General Fund and appropriate enterprise funds.

**Juvenile Case Manager Fund.** This is a project fund used to account for juvenile case manager fees collected by the City's municipal court, which are legally restricted to certain expenditures for court juvenile case manager fees. In FY 2023, the fund balance in the Municipal Court Juvenile Case Manager Fund is projected to decrease 32.65% as compared to the 2022 revised budgeted fund balance. This decrease is due to a projected shortfall of fee revenues in covering the fund's expenditures for FY 2023.

**Municipal Court Technology Fund.** This is a project fund used to account for technology fees collected by the municipal court, which are legally restricted to certain expenditures for court technology. In FY 2023, the fund balance in the Municipal Court Technology Fund is projected to decrease by 10.77% in comparison to the 2022 revised budgeted fund balance. This decrease is due to a budgeted increase in technology expenditures.

**Municipal Court Security Fund.** This is a project fund used to account for security fees collected by the municipal court, which are legally restricted to certain expenditures for court security. In FY 2023, the fund balance in the Municipal Court Security Fund is projected to increase 18.34% due to a budgeted increase in projected security fee revenues.

**State Seizure Fund.** This is a special revenue fund that is restricted. It is a project fund used to account for funds received from the State of Texas for seized property. Funds are used to purchase equipment for the police department. The fund balance of this fund is projected to decrease 50.76% from the 2022 revised budget primarily due to budgeted expenditures for purchases of equipment in FY 2023.

**City Athletic Field Projects Fund.** This special revenue fund is a restricted fund. It is used to account for enhancement fees and donations that are to be used for improvements of the City's athletic fields. The fund balance is projected to decrease by 11.87% in FY 2023 primarily as the

result of a projected shortfall of fee revenues in covering the fund's budgeted expenditures for FY 2023.

**Golf Fund.** This fund is an enterprise fund that is responsible for maintaining, preserving, and operating the Gainesville Municipal Golf Course. In FY 2023, the fund balance of the Golf Fund is projected to increase 159.86% due to a modest increase in projected fund revenues, as compared to the original FY 2022 adopted budget, but primarily as a function of the fund's relatively small 2022 revised budgeted fund balance.

**CITY OF GAINESVILLE  
BUDGET 2022-2023  
GENERAL FUND SUMMARY**

	<b>2020-21 REVISED BUDGET</b>	<b>2020-21 ACTUAL</b>	<b>2021-22 ADOPTED BUDGET</b>	<b>2021-22 ACTUAL SIX MONTHS</b>	<b>2021-22 REVISED BUDGET</b>	<b>2022-23 PROPOSED BUDGET</b>
BEGINNING BALANCE OCTOBER 1	7,463,833	7,463,833	7,598,976	7,598,976	7,598,976	7,704,507
REVENUES	17,548,022	19,244,527	19,115,027	11,408,050	19,458,225	19,687,401
<b>TOTAL FUNDS AVAILABLE</b>	<b>25,011,855</b>	<b>26,708,360</b>	<b>26,714,003</b>	<b>19,007,027</b>	<b>27,057,201</b>	<b>27,391,908</b>
<b>EXPENDITURES</b>						
GEN GOVNT ADMIN	613,713	579,202	619,422	297,762	619,422	658,121
INFORMATION TECHNOLOGY	252,563	247,836	331,118	214,083	326,016	384,018
HUMAN RESOURCES	237,942	242,655	244,995	115,502	252,947	259,167
BUILDING OPERATIONS	66,361	56,895	95,020	39,459	99,020	78,134
PUBLIC ASSISTANCE	144,450	119,400	144,450	44,425	119,450	129,450
MUNICIPAL COURT	290,638	274,374	306,134	136,987	293,421	307,982
CIVIC CENTER	245,284	187,349	288,122	117,529	288,568	316,368
PLANNING/ZONING	342,245	335,621	334,641	119,188	330,187	349,193
CODE COMPLIANCE	216,232	153,385	278,561	94,628	251,438	291,544
FINANCE	606,829	586,365	623,954	276,588	612,668	662,591
POLICE	5,737,046	5,338,160	6,423,004	2,914,601	6,285,280	6,632,403
EMERGENCY MGT.	37,945	37,269	46,281	14,021	44,442	49,322
FIRE	4,620,889	4,548,204	4,930,702	2,426,206	4,964,268	4,975,768
PUBLIC SERVICES ADM	98,029	96,203	103,893	49,599	101,984	108,730
STREETS	864,186	858,485	1,022,892	355,043	1,003,737	933,176
GARAGE	272,673	265,161	294,965	135,093	289,733	309,601
PARKS	968,534	805,148	1,067,580	313,124	1,070,423	1,147,870
FRANK BUCK ZOO	1,312,126	1,252,008	1,408,754	616,282	1,369,171	1,535,082
CEMETERY	309,517	286,972	317,111	133,154	314,521	328,515
NON-DEPT'L**	195,000	2,838,694	180,000	0	716,000	190,000
<b>TOTAL EXPENDITURES</b>	<b>17,432,202</b>	<b>19,109,383</b>	<b>19,061,599</b>	<b>8,413,273</b>	<b>19,352,695</b>	<b>19,647,034</b>
ENDING BALANCE SEPTEMBER 30	7,579,653	7,598,976	7,652,404	10,593,754	7,704,507	7,744,874
INCREASE(DECREASE) IN FUND BALANCE	115,820	135,143	53,428	2,994,777	105,530	40,367

Note: Beginning October FY 22 Fund Balance ties to FY 21 Audited Financials

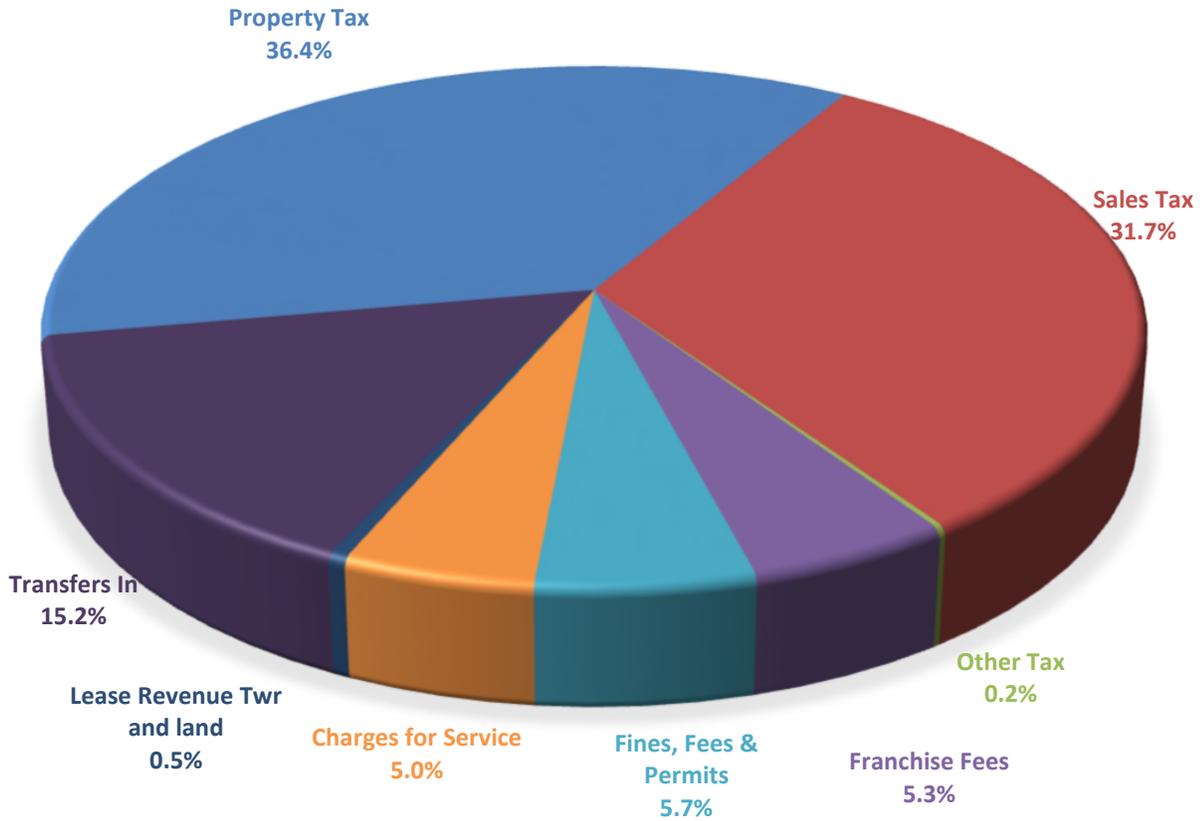
**CITY OF GAINESVILLE  
BUDGET 2022-2023  
GENERAL FUND REVENUES**

ACCOUNT NUMBER	DESCRIPTION	2020-21 REVISED BUDGET	2020-21 ACTUAL	2021-22 ADOPTED BUDGET	2021-22 ACTUAL SIX MONTHS	2021-22 REVISED BUDGET	2022-23 PROPOSED BUDGET
01-4001-00-00	CURRENT TAXES RESOLV	6,222,000	6,362,984	6,613,220	6,527,872	6,650,000	7,114,147
01-4002-00-00	DELINQUENT TAXES RES	50,000	56,077	50,000	58,478	75,000	56,000
01-4003-00-00	PENALTY AND INTEREST	40,000	59,524	40,000	25,460	40,000	44,000
01-4005-00-00	REFUNDS AND ADJUSTME	(40,000)	(29,679)	(40,000)	(14,661)	(48,000)	(50,000)
01-4006-00-00	PROPERTY TAX REBATES	(55,000)	0	0	0	0	0
	<b>SUBTOTAL TAXES</b>	<b>6,217,000</b>	<b>6,448,907</b>	<b>6,663,220</b>	<b>6,597,149</b>	<b>6,717,000</b>	<b>7,164,147</b>
01-4100-00-00	SALES TAX REBATE-ENT	(75,000)	(8,278)	(10,000)	(12,690)	(48,000)	(50,000)
01-4101-00-00	SALES TAXES	5,115,859	6,045,569	5,183,183	1,734,660	5,750,000	6,300,000
01-4102-00-00	FRANCHISE FEE - ELEC	770,000	694,306	770,000	430,568	749,000	770,000
01-4103-00-00	MIXED DRINK TAX	28,000	36,267	37,500	16,472	35,000	36,000
01-4105-00-00	WATER TOWER LEASE	90,000	91,656	90,000	58,836	90,000	91,000
01-4106-00-00	FRANCHISE FEE - PHON	49,000	71,048	44,727	8,910	35,000	30,000
01-4107-00-00	FRANCHISE FEE - CABL	127,000	98,351	127,750	29,185	90,000	75,000
01-4108-00-00	FRANCHISE FEE - GAS	160,000	254,444	190,000	54,469	160,000	170,000
01-4109-00-00	Franchise FEE - Other (Recycling)	0	0	0	0	0	0
	<b>SUBTOTAL OTHER TAXES AND FEES</b>	<b>6,264,859</b>	<b>7,283,362</b>	<b>6,433,160</b>	<b>2,320,411</b>	<b>6,861,000</b>	<b>7,422,000</b>
01-4201-00-00	BUILDING PERMITS	375,000	513,697	350,000	190,564	350,000	381,128
01-4202-00-00	ANNUAL PERMITS	24,000	27,554	25,000	20,468	25,000	25,000
01-4204-00-00	HEALTH PERMITS AND I	4,500	5,085	4,500	3,425	4,500	5,000
01-4205-00-00	ZONING PERMITS	6,000	6,250	5,000	9,050	10,000	7,000
01-4206-00-00	ALCOHOL BEVERAGE SAL	6,500	8,510	7,000	2,700	6,000	7,000
01-4212-00-00	ITINERANT VENDOR PER	3,000	5,075	2,500	2,225	2,500	3,000
	<b>SUBTOTAL LICENSE FEES PERMITS</b>	<b>419,000</b>	<b>566,171</b>	<b>394,000</b>	<b>228,432</b>	<b>398,000</b>	<b>428,128</b>
01-4301-00-00	MUNICIPAL COURT FINE	273,000	292,129	450,000	127,678	254,000	350,000
01-4302-00-00	PARKING FINES	500	80	700	160	300	200
01-4304-00-00	DISMISSAL FEES	3,000	2,720	6,400	2,905	5,800	6,000
01-4311-00-00	FINGERPRINT FEES	700	750	600	20	250	500
01-4312-00-00	ACCRUED COURT WARRANT	0	31,994	0	0	0	0
01-4316-00-00	SCHL ZONE/CHILD SAFE	1,500	1,223	1,600	437	900	1,600
	<b>SUBTOTAL FINES</b>	<b>278,700</b>	<b>328,896</b>	<b>459,300</b>	<b>131,200</b>	<b>261,250</b>	<b>358,300</b>
01-4405-00-00	CIVIC CENTER RENTAL	28,000	47,087	45,000	22,847	45,000	45,000
01-4406-00-00	CEMETERY FEES	121,000	136,260	131,000	74,962	131,000	131,000
01-4407-00-00	CEMETERY ADMINISTRAT	3,000	5,430	3,000	1,420	3,000	3,000
01-4412-00-00	SANTA FE DEPOT RENTA	0	0	6,000	0	0	0
01-4501-00-00	SWIMMING POOL FEES	96,000	96,853	98,000	611	90,000	100,000
01-4504-00-00	SWIMMING POOL CONCES	10,000	12,388	13,500	0	7,000	13,500
01-4507-00-00	LEONARD PARK PAVILLI	8,000	10,105	8,500	3,855	8,500	8,500
01-4508-00-00	DONATIONS	0	0	0	463	463	0
01-4510-00-00	BASEBALL FIELD FEES	12,500	9,590	30,000	6,300	30,000	30,000
	<b>SUBTOTAL CHARGES FOR FEES AND RENTALS</b>	<b>278,500</b>	<b>317,713</b>	<b>335,000</b>	<b>110,457</b>	<b>314,963</b>	<b>331,000</b>
01-4628-00-00	CREDIT CARD CONVENIE	500	140	3,000	168	300	200
	<b>SUBTOTAL CHARGES FOR FEES AND RENTALS</b>	<b>500</b>	<b>140</b>	<b>3,000</b>	<b>168</b>	<b>300</b>	<b>200</b>
01-4701-00-00	INTEREST REVENUE	5,190	6,352	10,000	5,211	10,000	50,000
01-4702-00-00	TAX CERTIFICATES	660	988	700	467	700	700
01-4703-00-00	GAIN ON DISPOSITION/	14,450	26,450	0	0	0	0
01-4709-00-00	MISCELLANEOUS REVENU	330,000	371,681	51,500	173,486	180,000	70,000
01-4713-00-00	TRAIN REVENUES	40,000	38,314	49,000	0	0	45,000
01-4725-00-00	LIEN REVENUES	5,000	9,075	5,000	13,651	15,000	8,000
01-4729-00-00	KIDS FISHFEST REVENU	0	0	2,500	4,000	4,000	3,000
01-4730-00-00	LAND LEASE-QUALITY I	32,500	32,500	32,500	25,000	32,500	32,500
01-4735-00-00	ANIMAL SHELTER FEES	120,000	122,062	121,000	61,943	121,000	122,000
01-4767-00-00	SPRING FLING BOOTH F	4,293	4,294	4,500	2,345	4,365	4,500
01-4771-00-00	ZOO ADMISSIONS REVEN	385,000	476,863	388,850	183,716	388,850	400,000
01-4772-00-00	ZOO ANNUAL PASS	20,000	34,088	22,000	14,651	22,000	22,000
01-4775-00-00	ZOO EDUCATIONAL PROG	25,000	41,712	50,000	4,312	20,000	25,000
01-4776-00-00	ZOO MERCHANDISE SOLD	170,000	188,376	170,000	79,852	190,000	200,000
01-4778-00-00	ZOO CONCESSION-PRIVA	2,500	3,237	5,500	1,575	3,000	3,200
	<b>SUBTOTAL CHARGES FOR SERVICE</b>	<b>1,154,593</b>	<b>1,355,991</b>	<b>913,050</b>	<b>570,208</b>	<b>991,415</b>	<b>985,900</b>

**CITY OF GAINESVILLE  
BUDGET 2022-2023  
GENERAL FUND REVENUES**

ACCOUNT NUMBER	DESCRIPTION	2020-21 REVISED BUDGET	2020-21 ACTUAL	2021-22 ADOPTED BUDGET	2021-22 ACTUAL SIX MONTHS	2021-22 REVISED BUDGET	2022-23 PROPOSED BUDGET
01-4802-00-00	GRANT REVENUE	7,765	8,866	0	0	0	0
01-4807-00-00	GRANT REVENUE - MISC	750	750	0	0	0	0
	SUBTOTAL GRANT REVENUE/OTHER	8,515	9,616	0	0	0	0
01-4910-00-00	TRANSFER FROM MC CAS	13,000	13,000	13,000	0	13,000	13,000
01-4918-00-00	TRANSFER FROM GEDC F	30,000	30,000	30,000	0	30,000	30,000
01-4919-00-00	TRANSFER FROM COVID	0	0	854,970	0	854,970	0
01-4922-00-00	TRANSFER FROM H/M	97,750	97,750	97,750	48,875	97,750	97,750
01-4922-00-00-CIVIC	TRANSFER FROM H/M-CI	245,000	245,000	288,122	122,500	288,122	316,368
01-4922-00-00-WEB	TRANSFER FROM H/M-WE	7,000	7,000	10,000	0	10,000	7,000
01-4940-00-00	TRAN FROM CONSTRUCT.	0	0	75,000	0	75,000	0
01-4955-00-00	TRANSFER FROM ASSIGN	0	0	11,847	11,847	11,847	0
01-4960-00-00	TRANSFER FROM W&S UT	882,930	882,930	882,933	441,467	882,933	882,933
01-4960-00-00-STREET	TRANSFER FROM W&S-ST	421,538	421,538	421,538	210,769	421,538	421,538
01-4967-00-00	TRANSFER FROM STORMW	208,201	208,201	208,201	104,100	208,201	208,201
01-4968-00-00	TRANSFER FROM SW FU	765,131	765,131	765,131	382,566	765,131	765,131
01-4968-00-00-STREET	TRANSFER FROM SW-ST	223,805	223,805	223,805	111,903	223,805	223,805
01-4969-00-00	TRANSFER FROM CO 18	0	7,376	0	0	0	0
01-4981-00-00	TRANSFER FROM CEM. P	32,000	32,000	32,000	16,000	32,000	32,000
	SUBTOTAL TRANSFERS	2,926,355	2,933,731	3,914,297	1,450,026	3,914,297	2,997,726
	GENERAL FUND REVENUES	17,548,022	19,244,527	19,115,027	11,408,050	19,458,225	19,687,401

**CITY OF GAINESVILLE  
GENERAL FUND REVENUES  
BUDGET 2023**



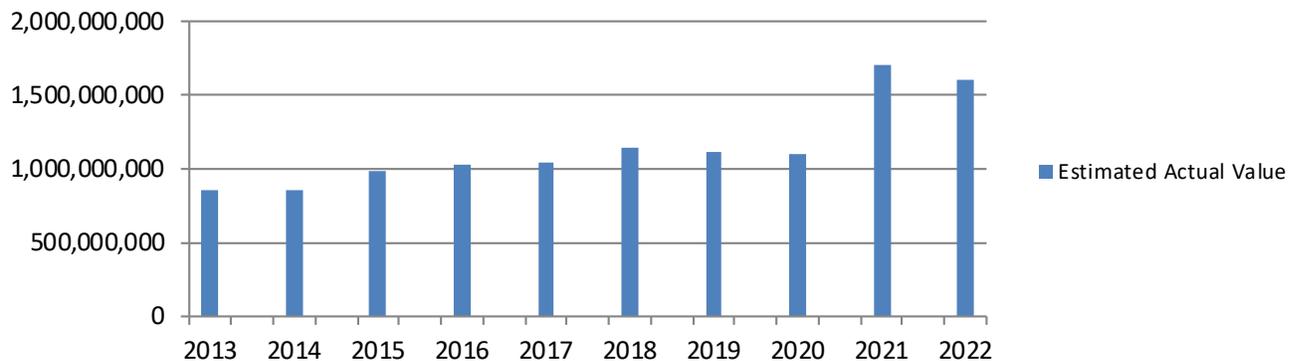
# GENERAL FUND REVENUES

## REVENUE ASSUMPTIONS

### Ad Valorem Tax

The largest revenue source for the General Fund is ad valorem (property) taxes. The certified tax roll shows an increase of 14.39% in assessed values. This increase is due to increases in current property values and new construction. A portion of this tax funds the General Fund, and a portion is deposited in the Debt Service Fund. The City's tax rate decreased slightly in 2023 to \$0.6239 per \$100 of property value. The amount collected can change during the year due to the settlement of lawsuits and/or a change in the collections percentage. Ad valorem tax represents 36.39% of the General Fund budgeted revenues for FY 2023.

### Property Tax Assessed Value Ten Year History



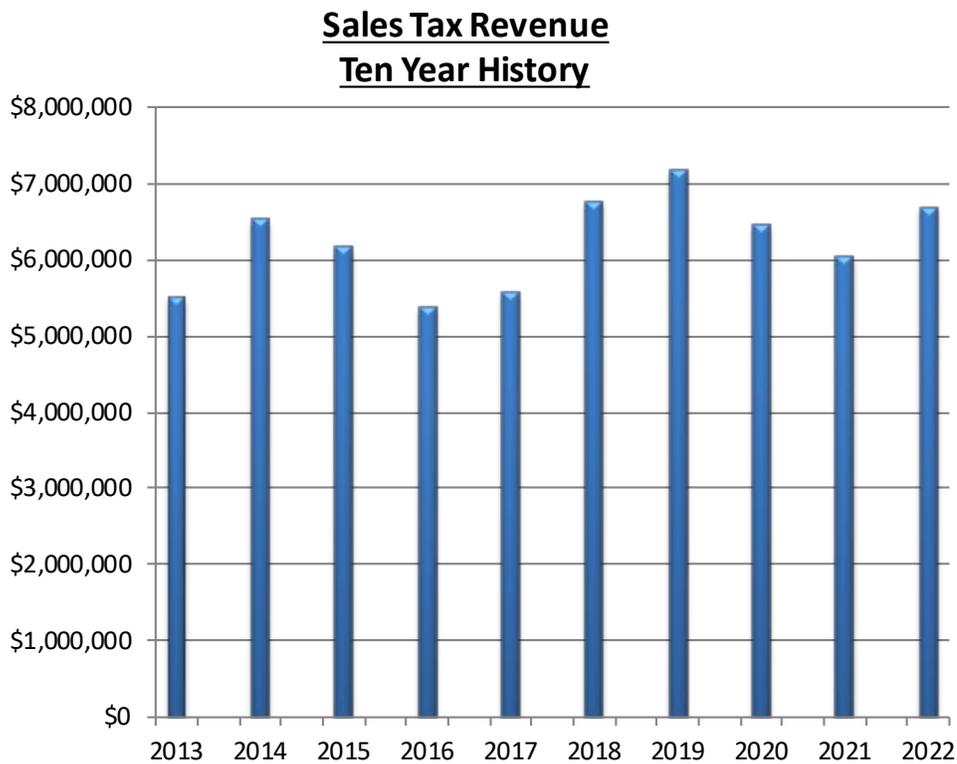
(2022 represents a preliminary unaudited number)

# GENERAL FUND REVENUES

## REVENUE ASSUMPTIONS (CONTINUED)

### Sales Tax

This year the second major revenue source for the General Fund is the City’s 1.25-cent sales tax with 1 cent for general operations and 0.25 cent for tax reduction. The current economic situation is continuing to improve with an increase in sales and increased commercial development in Gainesville. Gainesville’s net sales tax collections will be \$548,000 more in the FY 2023 budget as compared to the FY 2022 budget. The chart below shows the City’s sales tax trend over the past ten years beginning in FY 2013 through the most recent FY 2022. The net figure for sales tax represents 31.75% of the General Fund’s total budgeted revenues for the new 2023 fiscal year.



(2022 represents a preliminary unaudited number.)

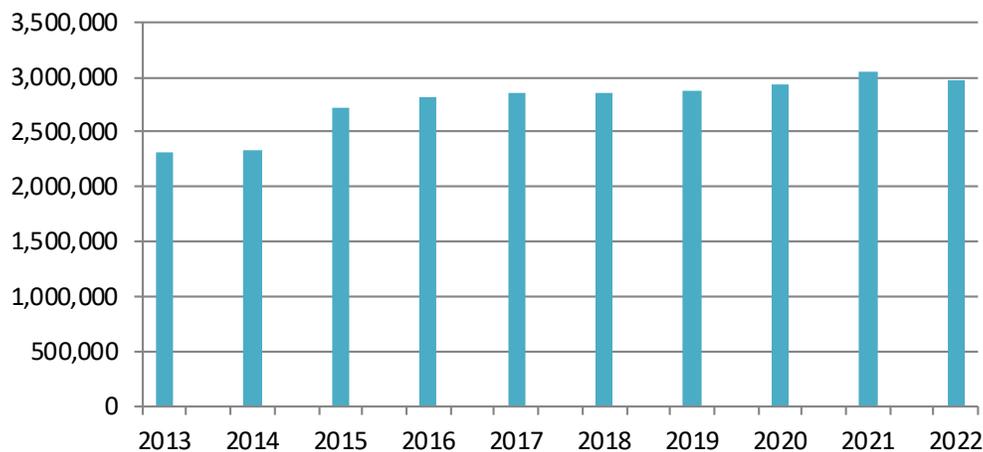
## GENERAL FUND REVENUES

### REVENUE ASSUMPTIONS (CONTINUED)

#### Utility and Other Fund Transfers

An important element of the City's revenue projections is transfers from City owned utilities. These transfers are covered by sections of the City Code requiring the payment of franchise fees similar to the fees and administrative charges paid by other utility companies that operate within the City. In FY 2023, transfers of \$2,501,608 will be made from the City's utility funds. The Hotel/Motel Fund which funds tourism activities and the Cemetery Fund which supports cemetery operations will transfer \$453,118 to the General Fund. These sources of revenue represent 15.23% of the General Fund revenues.

### Utility Fund Transfers to the General Fund



(2022 represents a preliminary unaudited number.)

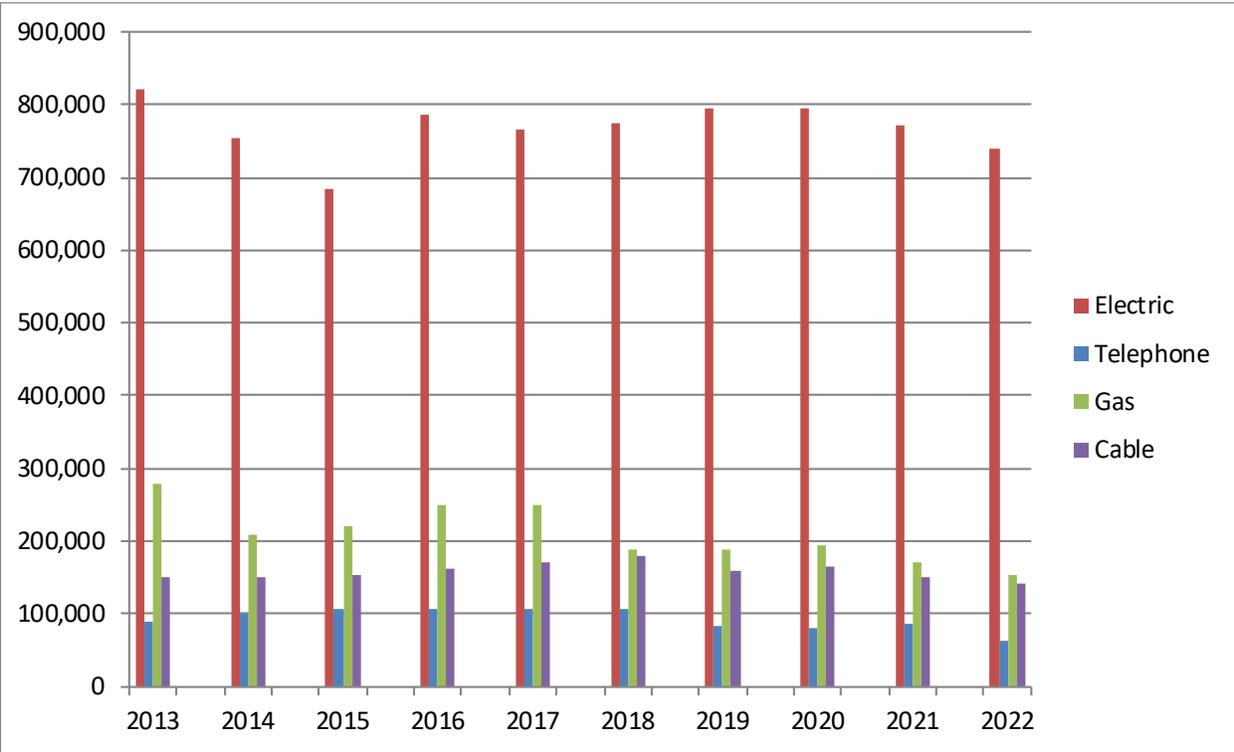
# GENERAL FUND REVENUES

## REVENUE ASSUMPTIONS (CONTINUED)

### Franchise Fees

Revenue from franchise operators for the use of City right-of-way continues to be a solid source of the City’s revenue base. Franchise fees from electricity, phones, cable television, and natural gas providers are projected to be \$1,045,000 or 5.31% of the total General Fund revenues in FY 2023. These are both steady and stable components of City revenues based upon the general growth of the City and the realization that weather plays a major factor in the usage of power and fuel.

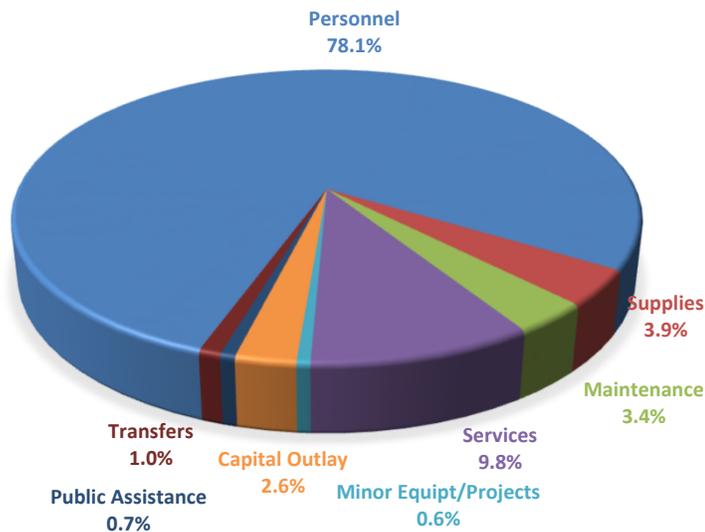
For FY 2023, these revenues are projected to increase slightly. All of these fees are determined by usage, with a fee (percentage) coming to the City. Electric and gas franchise fees are based on kilowatt hours and are projected to be close to what was received during the prior year. However, the City will continue to experience a decrease in phone and cable franchise fees due to the passage of new rules in Texas that allow phone and cable companies to choose to pay only one fee, the higher of the two. As a decline in residential land lines continues and cell phone usage increases, phone franchise fees will continue to decline.



(2022 represents a preliminary unaudited number.)

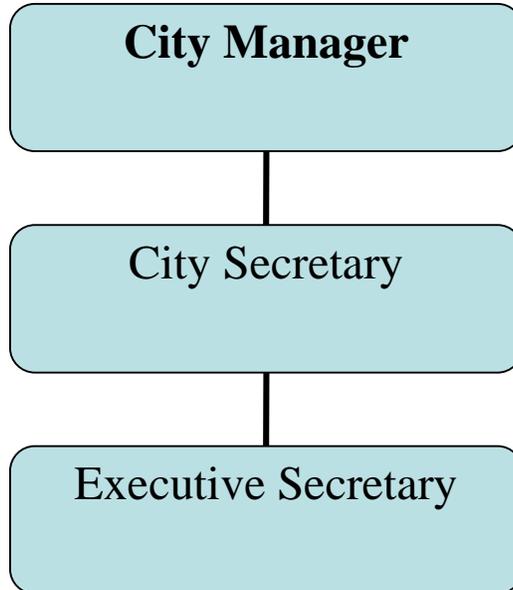
**GENERAL FUND  
EXPENDITURES BY TYPE AND DEPARTMENT  
BUDGET 2022-2023**

Department	Personnel	Supplies	Maintenance	Services	Minor Equip/Proj.	Capital Outlay	Public Assistance	Transfers	Total
General Government-Admin	456,037	14,300	0	187,784	0	0	0	0	658,121
Information Technology	178,168	2,150	69,031	38,157	32,939	63,573	0	0	384,018
Human Resources	227,502	6,200	0	25,465	0	0	0	0	259,167
Building Operations	0	3,500	27,000	47,634	0	0	0	0	78,134
Public Assistance	0	0	0	0	0	0	129,450	0	129,450
Municipal Court	274,072	6,000	0	27,910	0	0	0	0	307,982
Civic Center	109,769	12,200	18,825	118,574	12,000	45,000	0	0	316,368
Planning & Zoning	182,222	5,800	150	0	0	161,021	0	0	349,193
Code Compliance	247,294	11,400	2,500	30,350	0	0	0	0	291,544
Finance	444,691	9,900	0	208,000	0	0	0	0	662,591
Police	5,877,964	200,417	152,596	228,633	40,320	132,473	0	0	6,632,403
Emergency Management	7,592	1,250	28,975	11,505	0	0	0	0	49,322
Fire Operations	4,609,515	113,550	72,150	175,553	5,000	0	0	0	4,975,768
Public Service-Admin	103,670	1,650	0	3,410	0	0	0	0	108,730
Streets	462,308	64,650	117,675	288,543	0	0	0	0	933,176
Garage	276,768	10,225	10,165	12,443	0	0	0	0	309,601
Parks & Recreation	688,322	68,870	81,050	211,728	21,500	76,400	0	0	1,147,870
Frank Buck Zoo Operations	943,415	217,300	69,329	259,038	5,000	41,000	0	0	1,535,082
Cemetery	257,849	14,000	14,850	41,816	0	0	0	0	328,515
Non-Departmental	0	0	0	0	0	0	0	190,000	190,000
<b>Totals</b>	<b>15,347,157</b>	<b>763,362</b>	<b>664,296</b>	<b>1,916,543</b>	<b>116,759</b>	<b>519,467</b>	<b>129,450</b>	<b>190,000</b>	<b>19,647,034</b>



## City Administration

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## City Administration

General Fund: 01  
Department Code: 10  
Program Code: 10

### **Mission:**

#### City Manager:

To provide professional management and administration of the City, implementing policies and rendering services for residents and businesses in a timely, courteous, efficient, cost-effective, honest, and competent manner.

#### City Secretary:

To provide administrative support to the City Council and staff and to ensure quality public service to citizens and employees by providing accurate and timely information through production and diligent care of the City's records.

### **Vision:**

The City Manager's office is dedicated to enhancing the quality of life in the City of Gainesville by providing the best possible services today, while preparing the City for the future.

The office of the City Secretary is committed to achieving a superior level of customer service and improving public access to municipal records and related information.

### **Department Description:**

The City Manager's office provides executive leadership and policy direction for the effective operation of all municipal services for the City of Gainesville as directed by the City Council. The City Manager directs preparation of the annual City budget, manages all City personnel, and is responsible for the daily operations and services provided by the City of Gainesville.

The City Secretary's Office provides administrative support to the City Council and staff. In conjunction with the City Manager's office, the City Secretary's Office prepares and distributes City Council agenda packets to the Council and staff and attends all Council meetings, keeping accurate minutes of the proceedings. The City Secretary is also responsible for the collection and cataloging of ordinances, resolutions, and contracts as well as the codification of all City Council adopted ordinances. The staff oversees the records management program for the City and researches records for Council, staff, and the public. The City Secretary administers all municipal elections, coordinates the appointment process for City boards and commissions, issues permits related to alcohol sales and itinerant vendors, and maintains cemetery deed records.

### **Accomplishments:**

- Attained all five recognition stars from the Texas State Comptroller under its governmental transparency guidelines for posting key financial documents online.
- Expected to receive Distinguished Budget Presentation Award from the Government Finance Officers Association for 2021 fiscal year budget. This would be the tenth time award for City of Gainesville.
- Continuing operational excellence in the collection, investment, disbursement, documentation, and retention of City funds.
- The annual budget is posted on the City website.

- The City code of ordinances, City Council meeting agendas and minutes are posted on the City website.
- City Council meetings are broadcast on government access Channel 2 and the City website.
- Received unqualified audit for year ending September 2021.
- Increased fund balance and cash balance in the year ending September 2021.

**Departmental Performance Measures:**

- To demonstrate good fiscal stewardship.
- To maintain a high level of customer service.
- To enhance public participation in local government processes.
- To assist the City Council and staff in fulfilling assigned duties and responsibilities.
- To continue to improve office operations through the use of technology.
- To obtain an unqualified opinion on annual financial audit.

	Actual 2019		Actual 2020		Actual 2021		Estimated 2022		Budgeted 2023	
Prepare Council Agenda packets and deliver on Wednesday preceding regular City Council Meeting	96% Timely Delivery									
	Meetings	24								
	Packets delivered on time	23								
Prepare Council Action Reports and deliver to media next day after regular Council meetings	100% Action Reports	24								
	Reports Delivered	23	Reports Delivered	24						
	Timely Delivery	23	Timely Delivery	24						
Respond to Open Records Requests (ORR) within 10 days as required by law	100% ORR Received	100	100% ORR Received	104	100% ORR Received	104	100% ORR Received	110	100% ORR Received	120
	Timely Response	100	Timely Response	104	Timely Response	104	Timely Response	110	Timely Response	120
Citizen Requests received and referred to appropriate department within 1 business day	100% Timely Delivery									
	Requests	35								
	Timely Response	35								
Receive unqualified opinion for annual financial audit	Yes									

**Major Goals for Fiscal Year 2022-2023**

(Line item numbers indicate the location of funding for the objective)

**Goal 1: Maintain excellent, conservative finances while efficiently delivering the services desired by its citizens.**

**Objectives for Goal 1:**

- 1.1 Maintain a 90-day cash reserve in General, Water and Sewer, and Solid Waste funds.
- 1.2 Earn an unmodified opinion on the annual audit for FY 2023.

- 1.3 Earn the Government Finance Officers Association Distinguished Budget Presentation Award FY 2022-2023.
- 1.4 Earn the Government Finance Officers Association Certificate of Achievement for Excellence in Financial Reporting FY 2021-2022.
- 1.5 Earn five stars for transparency from the Texas Comptroller.

**Goal 2: Improve Gainesville’s basic infrastructure.**

**Objectives for Goal 2:**

- 2.1 Complete construction process for Transfer Station Phase 2 (see Goal 3.2).
- 2.2 Start reconstruction of Modrall (R006 - Red River to Lindsay) and Field (part R146 - Potter to Perry).
- 2.3 Seal streets that are identified in portions of G2 (central portion of the City) and G3 (southern portions of the City that were not complete from FY 2022. Then complete as much of the area as possible in G1 (north-central portion of the City), P1 (west-central) and P2 (southern portion of the City).
- 2.4 Mill and overlay Garnett (M01: Dodson to Denton), Garnet (N09: Lindsay to Morris), Lindsay and Denton (N23: Multiple Sections), Perry, Mill, Potter, Buck and Hancock (N29: Multiple Sections).
- 2.5 Complete construction on ultraviolet disinfection at the wastewater treatment plant (see Goal 4.6).
- 2.6 Start construction on Civic Center expansion.
- 2.7 Start construction on new Fire Station #2 (see Goal 6.2).
- 2.8 Engineer the South Sewer Line (WWMP 11), the Elkins Lift Station, and a portion of the Wheeler Creek Sewer Line (WWMP 1).
- 2.9 Upgrade final clarifiers at the wastewater treatment plant.

**Goal 3: Improve the visual appearance of Gainesville.**

**Objectives for Goal 3:**

- 3.1 Bring thirty (30) substandard structures into compliance with City codes (see Goal 6.1).
- 3.2 Complete construction process for Transfer Station Phase 2 (see Goal 2.1).

**Goal 4: Improve staff efficiency through the use of technology and training.**

**Objectives for Goal 4:**

- 4.1 Install 375 automatic reading water meters.
- 4.2 Install LED lights (City Hall downstairs and downtown street lights).
- 4.3 Replace two (2) AC units at the Public Safety Building Hall.
- 4.4 Train staff on basic skills, overall City operations, and how to apply Lean Sigma to City operations for improved efficiencies.
- 4.5 Start three additional Lean Sigma Projects.
- 4.6 Complete construction on ultraviolet disinfection at the wastewater treatment plant (see Goal 2.5).

**Goal 5: Promote economic development and a diversified economy.**

**Objectives for Goal 5:**

- 5.1 Consider each economic development opportunity while focusing on diversifying Gainesville’s economy.

**Goal 6: Provide a safe and prepared City.**

**Objectives for Goal 6:**

- 6.1 Bring thirty (30) substandard structures into compliance with City codes (see Goal 3.1).
- 6.2 Start construction on Fire Station #2 (see Goal 2.7).

**Goal 7: Promote cultural and recreational opportunities for locals and tourists.**

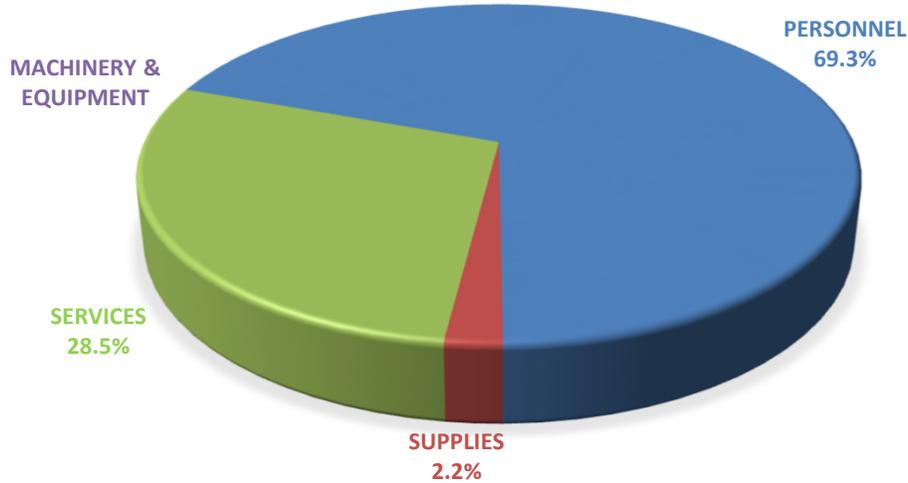
**Objectives for Goal 7:**

- 7.1 Utilize the Hotel Occupancy Tax to 1) promote City operated tourist attractions, such as the Frank Buck Zoo, 2) support the Chamber of Commerce's tourism program, and 3) provide support for local historic buildings, museums, and the arts.
- 7.2 Partner with local non-profit organizations to provide cultural and recreational opportunities for locals and tourists when it is more cost effective than being the sole provider of the service.

**CITY OF GAINESVILLE  
BUDGET 2022-2023  
GENERAL FUND ADMINISTRATION**

<b>ACCOUNT NUMBER</b>	<b>DESCRIPTION</b>	<b>2020-21 REVISED BUDGET</b>	<b>2020-21 ACTUAL</b>	<b>2021-22 ADOPTED BUDGET</b>	<b>2021-22 ACTUAL SIX MONTHS</b>	<b>2021-22 REVISED BUDGET</b>	<b>2022-23 PROPOSED BUDGET</b>
01-5101-10-10	SALARIES	277,434	276,351	300,078	146,171	302,466	318,140
01-5106-10-10	OVERTIME	900	0	900	0	900	900
01-5110-10-10	LONGEVITY	720	720	840	840	840	1,020
01-5111-10-10	RETIREMENT	59,426	59,111	62,239	41,292	62,543	67,324
01-5112-10-10	FICA	20,950	17,780	20,256	9,813	22,739	21,207
01-5116-10-10	HEALTH/LIFE INSURANC	38,390	36,272	38,635	19,047	38,330	43,891
01-5118-10-10	WORKER COMPENSATION	298	292	560	245	518	595
01-5119-10-10	OTHER PAYROLL EXPENS	3,017	2,975	2,960	1,465	3,002	2,960
	<b>SUBTOTAL SALARIES &amp; BENEFITS</b>	<b>401,135</b>	<b>393,500</b>	<b>426,468</b>	<b>218,873</b>	<b>431,338</b>	<b>456,037</b>
01-5201-10-10	OFFICE SUPPLIES	2,000	1,358	2,000	270	1,800	2,000
01-5202-10-10	POSTAGE	550	330	650	55	500	500
01-5295-10-10	SPECIAL EVENT SUPPLI	3,500	3,206	3,500	0	2,653	3,500
01-5298-10-10	COPIER - RENT/MAINT.	2,000	1,953	2,000	814	2,000	2,000
01-5299-10-10	MISCELLANEOUS SUPPLI	6,300	4,939	6,300	4,164	6,300	6,300
	<b>SUBTOTAL SUPPLIES</b>	<b>14,350</b>	<b>11,785</b>	<b>14,450</b>	<b>5,303</b>	<b>13,253</b>	<b>14,300</b>
01-5401-10-10	COMMUNICATIONS	14,925	14,209	15,600	989	15,600	16,380
01-5402-10-10	DUES & SUBSCRIPTIONS	17,500	10,345	17,200	9,626	17,200	17,200
01-5403-10-10	GENERAL INSURANCE	21,000	20,760	22,000	12,404	23,900	23,900
01-5404-10-10	PROFESSIONAL FEES	80,200	67,113	64,700	27,325	64,700	64,700
01-5405-10-10	ADVERTISING	4,000	4,990	4,000	971	4,000	4,000
01-5406-10-10	TRAINING	6,000	3,369	6,000	2,021	6,000	6,000
01-5409-10-10	CONTRACTUAL SERVICES	33,000	28,000	27,000	13,500	27,000	27,000
01-5412-10-10	ELECTION EXPENSE	10,000	8,666	6,000	0	0	12,000
01-5418-10-10	AUTO ALLOWANCE	8,177	9,050	9,004	4,456	9,131	9,004
01-5460-10-10	OFFICE EQUIPMENT REN	0	4,402	4,500	1,067	4,500	4,600
01-5475-10-10	COPY MACHINE USAGE	2,000	1,786	1,500	535	1,800	2,000
01-5499-10-10	MISCELLANEOUS SERVIC	1,426	1,226	1,000	692	1,000	1,000
	<b>SUBTOTAL SERVICES</b>	<b>198,228</b>	<b>173,917</b>	<b>178,504</b>	<b>73,586</b>	<b>174,831</b>	<b>187,784</b>
	<b>ADMINISTRATION</b>	<b>613,713</b>	<b>579,202</b>	<b>619,422</b>	<b>297,762</b>	<b>619,422</b>	<b>658,121</b>

**CITY OF GAINESVILLE  
BUDGET 2022-2023  
GENERAL FUND ADMINISTRATION**



**EXPENDITURE SUMMARY**

CLASSIFICATION	2020-21	2020-21	2021-22	2021-22	2021-22	2022-23
	REVISED	ACTUAL	ADOPTED	ACTUAL	REVISED	PROPOSED
			BUDGET	SIX MONTHS	BUDGET	BUDGET
PERSONNEL	401,135	393,500	426,468	218,873	431,338	456,037
SUPPLIES	14,350	11,785	14,450	5,303	13,253	14,300
SERVICES	198,228	173,917	178,504	73,586	174,831	187,784
MACHINERY & EQUIPMENT	0	0	0	0	0	0
<b>Total</b>	<b>613,713</b>	<b>579,202</b>	<b>619,422</b>	<b>297,762</b>	<b>619,422</b>	<b>658,121</b>

**WORKLOAD/DEMAND**

	ACTUAL	ACTUAL	ACTUAL	BUDGETED	ESTIMATED
	2019	2020	2021	2022	2023
REGULARLY SCHEDULED COUNCIL MEETINGS	23	24	24	24	24
SPECIAL COUNCIL MEETINGS	1	0	0	0	0
COUNCIL WORK SESSIONS	3	3	3	3	3
COUNCIL MINUTES	26	27	27	27	27
ELECTIONS	1	1	1	1	2
ORDINANCES ADOPTED	22	25	23	25	25
RESOLUTIONS APPROVED	81	100	111	90	100
RESEARCH/INFORMATION REQUESTS COMPLETED	28	35	30	30	30
OPEN RECORDS REQUESTS COMPLETED	116	100	120	110	130

**STAFFING**

POSITION	ACTUAL	ACTUAL	ACTUAL	BUDGETED	PROPOSED
	2019	2020	2021	2022	2023
ADMINISTRATION					
CITY MANAGER	1	1	1	1	1
CITY SECRETARY	1	1	1	1	1
EXECUTIVE SECRETARY	1	1	1	1	1
<b>TOTAL ADMINISTRATION</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>3</b>

# Information Technology

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**Information Technology  
Director**

## Information Technology 2022-2023

**Fund: 01**  
**Department Code: 10**  
**Program Code: 12**

### **Mission:**

To provide strategic IT vision, leadership, and enterprise solutions to the staff so they can meet their goals and deliver results with a common goal of supporting the City's citizens.

### **Vision:**

The Information Technology Department vision is to maintain IT operation that is responsive, flexible, and provide a near 100% uptime of all vital systems.

### **Department Description:**

The IT department is responsible is to have complete oversight, planning, implementation, and maintenance of all aspects of technology management within the City. The IT department works in conjunction with other departments to come up with innovative solutions for the purpose of providing a useful, secure, and highly available computing environment through the process of streamlining processes and adopting new technologies.

### **Major Accomplishments:**

- Deployed a three node Scale Computing hyperconverged solution. Migrated all possible servers to the new solution. Migrated six servers off of Windows 2012 R2 to Windows 2022. This leaves three servers still yet to be migrated to a current Windows server operating system. Exchange, AccessControl, and ShoreTel (all of which are scheduled to be replaced/rebuilt in 2022/2023). All vital servers are taking hourly snapshots and backed up remotely twice a day.
- The primary Fortigate firewall and FortiAnalyzer have been replaced. This was done ahead of time due to limitations of existing equipment and current software builds. It also lowered our reoccurring maintenance cost by 15%.
- Moved all City tablets over to Hexnode MDM.
- Replaced 20 of our oldest computers. At this time we are 100% Windows 10 LTSC across all endpoints.
- Have begun the transition over to Metron Farnier cellular readers instead of Neptune meters in areas that fixed AMI collectors. 705 meters have been purchased and 10 cellular radio registers have been swapped onto Neptune meter bodies.
- Tested complete failover to Disaster Recovery Quorum back appliance of all servers simultaneously.

### **Department Performance Measures:**

- Maintain near 100% uptime of the City infrastructure.
- Respond to calls and resolve computer based problems in a timely fashion.
- Maintain all security systems including backups, antivirus, intrusion protection, log management, and firewalls..
- Continue to work with other departments to streamline processes to increase efficiency.
- Improve the internal data security position of the network through increased automated technology and training.
- Completion of documentation, SOPs and emergency preparedness for major IT events.
- Completion of previous year's projects.

### **Major Goals for Fiscal Year 2022-23**

(Line item numbers indicate the location of funding for the objective.)

**Goal 4: Improve staff efficiency through the use of technology and training.**

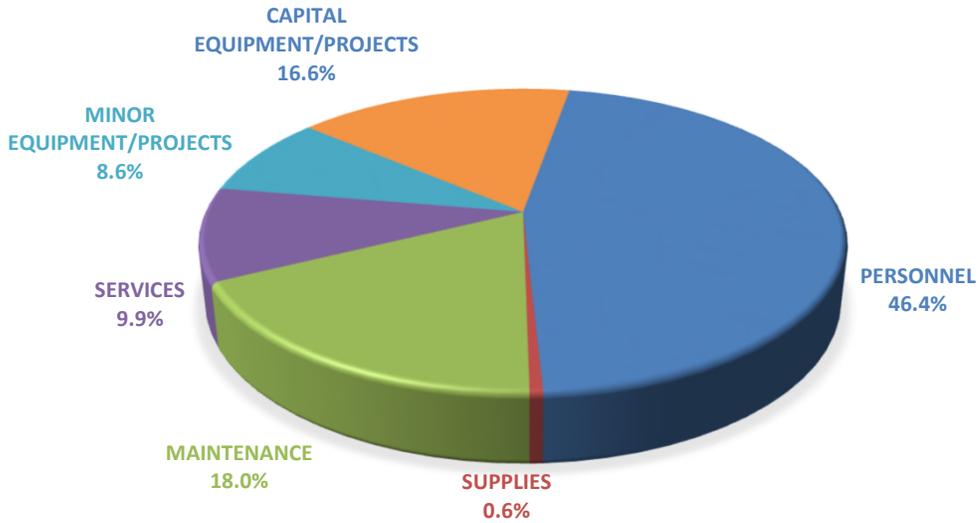
**Objectives for Goal 4:**

- 4.1 Install 375 automatic reading water meters. (01-5101-10-12 thru 01-5119-10-12)

**CITY OF GAINESVILLE  
BUDGET 2022-2023  
GENERAL FUND INFORMATION TECHNOLOGY**

<b>ACCOUNT NUMBER</b>	<b>DESCRIPTION</b>	<b>2020-21 REVISED BUDGET</b>	<b>2020-21 ACTUAL</b>	<b>2021-22 ADOPTED BUDGET</b>	<b>2021-22 ACTUAL SIX MONTHS</b>	<b>2021-22 REVISED BUDGET</b>	<b>2022-23 PROPOSED BUDGET</b>
01-5101-10-12	SALARIES	125,998	125,504	131,680	62,258	132,174	139,581
01-5110-10-12	LONGEVITY	420	420	480	480	480	540
01-5111-10-12	RETIREMENT	16,195	16,126	16,894	8,031	16,963	18,225
01-5112-10-12	FICA	10,023	9,981	10,456	4,971	10,499	11,065
01-5116-10-12	HEALTH/LIFE/CAREFLITE	7,558	6,990	7,196	3,533	7,108	8,266
01-5118-10-12	WORKER COMPENSATION	131	132	219	104	220	231
01-5119-10-12	OTHER PAYROLL EXPENS	265	261	260	129	264	260
	<b>SUBTOTAL SALARIES &amp; BENEFITS</b>	<b>160,590</b>	<b>159,413</b>	<b>167,185</b>	<b>79,505</b>	<b>167,708</b>	<b>178,168</b>
01-5201-10-12	OFFICE SUPPLIES	150	64	150	0	150	150
01-5299-10-12	MISCELLANEOUS SUPPLI	1,600	1,732	1,900	1,674	2,674	2,000
	<b>SUBTOTAL SUPPLIES</b>	<b>1,750</b>	<b>1,797</b>	<b>2,050</b>	<b>1,674</b>	<b>2,824</b>	<b>2,150</b>
01-5304-10-12	MACHINERY & EQUIPMEN	20,782	20,306	10,770	8,859	8,859	24,410
01-5319-10-12	SOFTWARE MAINTENANCE	16,089	13,789	29,117	22,684	28,183	44,621
	<b>SUBTOTAL MAINTENANCE</b>	<b>36,871</b>	<b>34,095</b>	<b>39,887</b>	<b>31,543</b>	<b>37,042</b>	<b>69,031</b>
01-5401-10-12	COMMUNICATIONS	36,105	35,453	31,285	30,859	30,859	30,952
01-5403-10-12	GENERAL INSURANCE	129	121	133	56	105	105
01-5404-10-12	PROFESSIONAL FEES	600	18	600	18	600	600
01-5406-10-12	TRAINING	319	319	325	319	319	2,600
01-5418-10-12	AUTO ALLOWANCE	3,975	3,920	3,900	1,930	3,900	3,900
	<b>SUBTOTAL SERVICES</b>	<b>41,128</b>	<b>39,831</b>	<b>36,243</b>	<b>33,182</b>	<b>35,783</b>	<b>38,157</b>
01-5508-10-12	OFFICE MACHINERY & E	12,224	12,700	10,889	14,696	29,176	32,939
	<b>SUBTOTAL MINOR OFFICE AND EQUIP</b>	<b>12,224</b>	<b>12,700</b>	<b>10,889</b>	<b>14,696</b>	<b>29,176</b>	<b>32,939</b>
01-6508-10-12	OFFICE MACHINERY & E	0	0	74,864	53,483	53,483	63,573
	<b>SUBTOTAL MAJOR MACHINERY &amp; EQ</b>	<b>0</b>	<b>0</b>	<b>74,864</b>	<b>53,483</b>	<b>53,483</b>	<b>63,573</b>
	<b>INFORMATION TECHNOLOGY</b>	<b>252,563</b>	<b>247,836</b>	<b>331,118</b>	<b>214,083</b>	<b>326,016</b>	<b>384,018</b>

**CITY OF GAINESVILLE  
BUDGET 2022-2023  
GENERAL FUND INFORMATION TECHNOLOGY**



**EXPENDITURE SUMMARY**

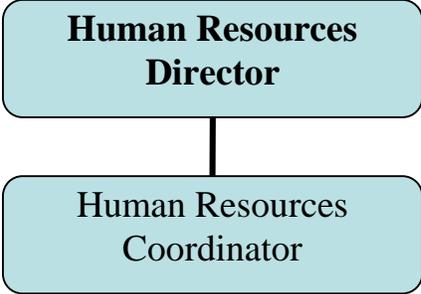
CLASSIFICATION	2020-21	2021-22	2021-22	2021-22	2022-23
	ACTUAL	BUDGET	SIX MONTHS	REVISED BUDGET	PROPOSED BUDGET
PERSONNEL	159,413	167,185	79,505	167,708	178,168
SUPPLIES	1,797	2,050	1,674	2,824	2,150
MAINTENANCE	34,095	39,887	31,543	37,042	69,031
SERVICES	39,831	36,243	33,182	35,783	38,157
MINOR EQUIPMENT/PROJECTS	12,700	10,889	14,696	29,176	32,939
CAPITAL EQUIPMENT/PROJECTS	0	74,864	53,483	53,483	63,573
<b>TOTAL</b>	<b>247,836</b>	<b>331,118</b>	<b>214,083</b>	<b>326,016</b>	<b>384,018</b>

**STAFFING**

POSITION	ACTUAL 2019	ACTUAL 2020	ACTUAL 2021	BUDGETED 2022	PROPOSED 2023
INFORMATION TECHNOLOGY					
INFORMATION TECHNOLOGY DIRECTOR		1	1	1	1
<b>TOTAL INFORMATION TECHNOLOGY</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>1</b>

# Human Resources

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## Human Resources

**General Fund: 01**  
**Department Code: 10**  
**Program Code: 13**

### **Mission:**

To provide quality programs, services, and support in employment, training, employee relations, benefits, and safety with prompt, courteous “open door” customer service to all employees and departments.

### **Vision:**

To create an employment environment that facilitates recruitment and retention of the highest quality workforce.

### **Department Description:**

It is the role of Human Resources to support operations through our most valuable resource and greatest asset – our employees – by providing services that promote a positive work environment. That environment is characterized by fair treatment, open communications, accountability, trust, mutual respect, high performance, and teamwork. Human Resources staff manages all aspects of the recruitment, compensation, and benefits for the City’s workforce. This includes processing applications and new hires along with all personnel action changes, development, and management of the City’s benefits programs that will support the organization’s goals and objectives. Human Resources staff is responsible for policy development and implementation, providing departments and employees with in-house training, assisting supervisors with information, interpretation, and direction concerning policies and procedures, and providing guidance on aspects of employment laws. Human Resources staff also manages all workers’ compensation claims and facilitates the City’s Safety Advisory Committee, as well as facilitating employee education programs. Human Resources primary goal is to provide excellent service to all employees and departments.

### **Accomplishments:**

The City of Gainesville Human Resources Department has maintained excellent relationships with City employees and consistently provides effective and efficient service to all employees and departments.

- Website content and maintenance (Intranet and Job Postings)
- Online training resources for employees and supervisors
- Safety Advisory Committee/Accident Review Board administration
- Manage all group benefits plans enrollment and changes
- Open Enrollment for group benefits plans, plan education, employee notices, etc.
- Audit all employee time cards and enters all payroll data for bi-weekly payroll
- IRS Section 125 FSA Enrollment
- Audit and monitor Payroll, Payroll Budgeting and Personnel Expense data
- Salary survey participation
- ACA required reporting
- Provides support and guidance to all supervisors for employee issues
- Employee of the Month program administration
- Records retention/archives protocols
- Payroll billing for group benefits and audit payroll accrual accounts
- Maintains payroll direct deposit 100% compliance

- Review and update City and Department organizational charts
- Payroll budget for fiscal year and Schedule of Personnel
- Review and update departmental staffing reports for budget
- Problem Solving including complaints, grievances and investigations
- Personnel policies and procedures review
- Personnel budgeting

**Departmental Performance Measures:**

- Help make the City a great place to work – professionally and personally.
- Make quality a major component of our work in performing all duties and responsibilities.
- Continue to develop and implement training programs for employees and supervisors and emphasize employees’ personal accountability for behavior in the workplace.
- Continue to enhance employee relations.
- Continue pay plan analysis and maintenance (as funding is available) to keep the City competitive in the marketplace and to assist department in recruiting and retaining talented and skilled employees while remaining fiscally responsible to city taxpayers.
- Maintain equitable treatment of employees.
- Attract and retain the best and brightest workforce to continually improve the quality of the City’s workforce and the services it delivers.

**Major Goals for Fiscal Year 2022 – 2023:**

(Line item numbers indicate the location of funding for the objective.)

**Goal 4: Improve staff efficiency through the use of technology and training.**

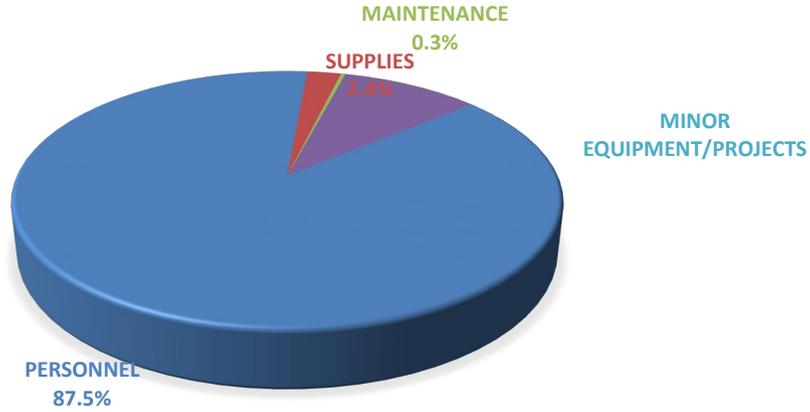
**Objectives for Goal 4:**

- 4.4 Train staff on basic skills, overall City operations, and how to apply Lean Sigma to City operations for improved efficiencies. (01-5101 thru 01-5119-10-13 and 01-5406-10-13)
- 4.5 Start three additional Lean Sigma Projects. (01-5101 thru 01-5119-10-13 and 01-5201-10-13)

**CITY OF GAINESVILLE  
BUDGET 2022-2023  
GENERAL FUND HUMAN RESOURCES**

<b>ACCOUNT NUMBER</b>	<b>DESCRIPTION</b>	<b>2020-21 REVISED BUDGET</b>	<b>2020-21 ACTUAL</b>	<b>2021-22 ADOPTED BUDGET</b>	<b>2021-22 ACTUAL SIX MONTHS</b>	<b>2021-22 REVISED BUDGET</b>	<b>2022-23 PROPOSED BUDGET</b>
01-5101-10-13	SALARIES	152,630	153,438	158,688	75,496	159,134	168,209
01-5106-10-13	OVERTIME	1,000	992	1,000	447	1,500	1,500
01-5107-10-13	HOLIDAY PAY	0	20	0	0	0	0
01-5110-10-13	LONGEVITY	1,740	1,740	1,860	1,860	1,860	1,980
01-5111-10-13	RETIREMENT	20,096	20,185	20,842	10,050	20,972	22,525
01-5112-10-13	HEALTH/LIFE/CAREFLITE	12,078	11,868	12,900	5,889	12,591	13,676
01-5116-10-13	HEALTH/LIFE INSURANC	15,116	13,963	14,366	7,060	14,219	16,506
01-5118-10-13	WORKER COMPENSATION	162	164	270	130	271	286
01-5119-10-13	OTHER PAYROLL EXPENS	2,874	2,834	2,820	1,395	2,860	2,820
	<b>SUBTOTAL SALARIES &amp; BENEFITS</b>	<b>205,696</b>	<b>205,204</b>	<b>212,746</b>	<b>102,327</b>	<b>213,407</b>	<b>227,502</b>
01-5201-10-13	OFFICE SUPPLIES	2,500	2,120	2,500	1,208	2,500	2,500
01-5202-10-13	POSTAGE	200	139	200	107	200	200
01-5299-10-13	MISCELLANEOUS SUPPLI	3,500	3,100	3,500	443	3,500	3,500
	<b>SUBTOTAL SUPPLIES</b>	<b>6,200</b>	<b>5,359</b>	<b>6,200</b>	<b>1,759</b>	<b>6,200</b>	<b>6,200</b>
01-5401-10-13	COMMUNICATIONS	3,721	2,203	3,721	978	3,000	3,000
01-5402-10-13	DUES & SUBSCRIPTIONS	800	189	800	514	800	800
01-5403-10-13	GENERAL INSURANCE	105	95	108	42	120	245
01-5404-10-13	PROFESSIONAL FEES	3,425	2,686	3,500	1,356	3,500	3,500
01-5406-10-13	TRAINING	3,750	747	3,750	169	3,750	3,750
01-5409-10-13	CONTRACTUAL SERVICES	5,500	5,431	5,500	4,453	5,500	5,500
01-5418-10-13	AUTO ALLOWANCE	3,975	3,920	3,900	1,930	3,900	3,900
01-5460-10-13	OFFICE EQUIPMENT REN	2,020	2,016	2,020	840	2,020	2,020
01-5499-10-13	MISCELLANEOUS SERVIC	2,750	14,804	2,750	1,133	10,750	2,750
	<b>SUBTOTAL SERVICES</b>	<b>26,046</b>	<b>32,092</b>	<b>26,049</b>	<b>11,415</b>	<b>33,340</b>	<b>25,465</b>
	<b>HUMAN RESOURCES</b>	<b>237,942</b>	<b>242,655</b>	<b>244,995</b>	<b>115,502</b>	<b>252,947</b>	<b>259,167</b>

**CITY OF GAINESVILLE  
BUDGET 2022-2023  
GENERAL FUND HUMAN RESOURCES**



**EXPENDITURE SUMMARY**

CLASSIFICATION	2020-21	2020-21	2021-22	2021-22	2021-22	2022-23
	BUDGET	ACTUAL	BUDGET	SIX MONTHS	REVISED BUDGET	PROPOSED BUDGET
PERSONNEL	205,696	205,204	212,746	102,327	213,407	227,502
SUPPLIES	6,200	5,359	6,200	1,759	6,200	6,200
MAINTENANCE	800	189	800	514	800	800
SERVICES	26,046	32,092	26,049	11,415	33,340	25,465
MINOR EQUIPMENT/PROJECTS	0	0	0	0	0	0
<b>TOTAL</b>	<b>238,742</b>	<b>242,844</b>	<b>245,795</b>	<b>116,016</b>	<b>253,747</b>	<b>259,967</b>

**WORKLOAD/DEMAND**

	ACTUAL 2019	ACTUAL 2020	ACTUAL 2021	BUDGET 2022	ESTIMATED 2023
NEW HIRES	65	62	73	70	65
SEPARATIONS	60	63	52	65	65
EMPLOYEE PERFORMANCE ASSESSMENTS	200	169	164	200	200
OTHER PERSONNEL CHANGES	500	229	337	250	250
ACCIDENT/INCIDENT REPORTS	90	100	88	100	100
WORKER'S COMP CLAIMS	30	26	50	30	35
SAFETY ADVISORY COMMITTEE MEETINGS	0	30	35	50	35
NEW HIRE ORIENTATION	5	2	4	4	4
EMPLOYEE EDUCATION, TRAINING	4	1	4	3	6
SUPERVISORY TRAINING	15	5	2	3	2
JOB POSTINGS	5	0	1	1	1
APPLICATIONS RECEIVED	75	30	32	70	65
GRIEVANCES/INVESTIGATIONS	3,000	1,243	1,040	1,500	1,000

**STAFFING**

POSITION	ACTUAL 2019	ACTUAL 2020	ACTUAL 2021	BUDGET 2022	PROPOSED 2023
HUMAN RESOURCES					
HUMAN RESOURCES DIRECTOR	1	1	1	1	1
HUMAN RESOURCES COORDINATOR	1	1	1	1	1
<b>TOTAL HUMAN RESOURCES</b>	<b>2</b>	<b>2</b>	<b>2</b>	<b>2</b>	<b>2</b>

**Building Operations**

**General Fund: 01  
Department Code: 10  
Program Code: 15**

**Mission:**

To maintain a safe and clean environment within our City facilities for the use and benefit of the public and City staff.

**Vision:**

To provide efficient and cost effective maintenance for City facilities.

**Department Description:**

Building Operations supports Building and Grounds Maintenance for City Hall and Records Storage Building. The City has contracted a cleaning service for City Hall. They clean and maintain the building three days per week. It is the responsibility of the City to ensure the safety of public customers and City staff who conduct business and work in these facilities.

**Accomplishments:**

- Implemented Lean Six Sigma 5-S Program.
- Cost effective maintenance service.

**Departmental Performance Measures:**

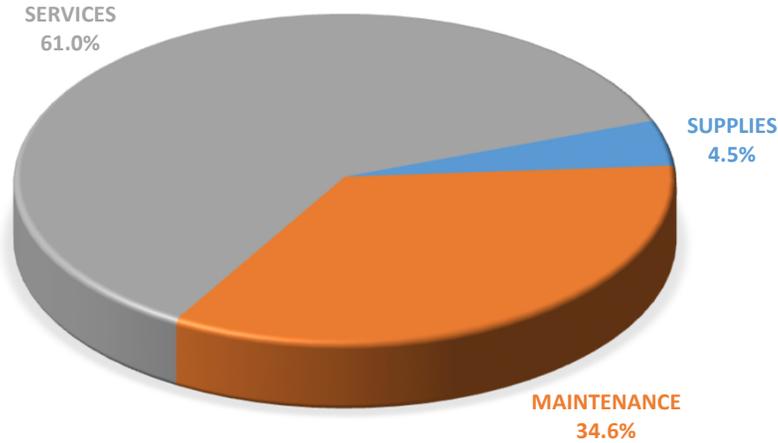
- Maintain a clean, safe environment in City buildings.
- Provide cost effective maintenance service in City facilities.

	<b>Actual 2019</b>	<b>Actual 2020</b>	<b>Actual 2021</b>	<b>Estimated 2022</b>	<b>Budgeted 2023</b>
<b><u>Permits Maintained</u></b>					
Fire Alarm System / City Hall	Yes	Yes	Yes	Yes	Yes
Elevator / City Hall	Yes	Yes	Yes	Yes	Yes
<b><u>Inspections performed</u></b>					
Elevator Inspection/City Hall	Annual	Annual	Annual	Annual	Annual
Emergency Generator/City Hall	Monthly	Monthly	Monthly	Monthly	Monthly
Fire Extinguishers/City Hall	Annual	Annual	Annual	Annual	Annual
Fire Safety Inspection/City Hall	Annual	Annual	Annual	Annual	Annual
Fire System Inspection/City Hall	Annual	Annual	Annual	Annual	Annual

**CITY OF GAINESVILLE  
BUDGET 2022-2023  
GENERAL FUND BUILDING OPERATIONS**

<b>ACCOUNT NUMBER</b>	<b>DESCRIPTION</b>	<b>2020-21 REVISED BUDGET</b>	<b>2020-21 ACTUAL</b>	<b>2021-22 ADOPTED BUDGET</b>	<b>2021-22 ACTUAL SIX MONTHS</b>	<b>2021-22 REVISED BUDGET</b>	<b>2022-23 PROPOSED BUDGET</b>
01-5208-10-15	CLEANING SUPPLIES	3,350	3,005	3,350	1,989	3,350	3,350
01-5212-10-15	BOTANICAL & AGRICULT	50	0	50	0	50	50
01-5299-10-15	MISCELLANEOUS SUPPLI	100	110	100	0	100	100
	<b>SUBTOTAL SUPPLIES</b>	<b>3,500</b>	<b>3,114</b>	<b>3,500</b>	<b>1,989</b>	<b>3,500</b>	<b>3,500</b>
01-5302-10-15	BUILDING MAINTENANCE	5,700	4,757	33,780	14,089	39,780	17,000
01-5304-10-15	MACHINERY & EQUIPMEN	10,000	9,578	10,000	5,904	10,000	10,000
	<b>SUBTOTAL MAINTENANCE</b>	<b>15,700</b>	<b>14,335</b>	<b>43,780</b>	<b>19,994</b>	<b>49,780</b>	<b>27,000</b>
01-5403-10-15	GENERAL INSURANCE	15,184	15,184	15,640	5,979	15,640	16,422
01-5408-10-15	ELECTRIC UTILITY SER	12,000	7,076	12,000	3,334	10,000	11,000
01-5409-10-15	CONTRACTUAL SERVICES	10,000	9,900	10,000	4,175	10,000	10,000
01-5441-10-15	SOLID WASTE UTILITY	3,077	3,075	3,200	1,538	3,200	3,312
01-5442-10-15	WATER/SEWER UTILITY	5,700	3,151	5,700	1,921	5,700	5,700
01-5446-10-15	STORM WATER UTILITY	1,200	1,058	1,200	529	1,200	1,200
	<b>SUBTOTAL SERVICES</b>	<b>47,161</b>	<b>39,445</b>	<b>47,740</b>	<b>17,476</b>	<b>45,740</b>	<b>47,634</b>
	<b>BUILDING OPERATIONS</b>	<b>66,361</b>	<b>56,895</b>	<b>95,020</b>	<b>39,459</b>	<b>99,020</b>	<b>78,134</b>

**CITY OF GAINESVILLE  
BUDGET 2022-2023  
GENERAL FUND BUILDING OPERATIONS**



**EXPENDITURE SUMMARY**

CLASSIFICATION	2020-21	2020-21	2021-22	2021-22	2021-22	2022-23
	REVISED BUDGET	ACTUAL	ADOPTED BUDGET	ACTUAL SIX MONTHS	REVISED BUDGET	PROPOSED BUDGET
SUPPLIES	3,500	3,114	3,500	1,989	3,500	3,500
MAINTENANCE	15,700	14,335	43,780	19,994	49,780	27,000
SERVICES	47,161	39,445	47,740	17,476	45,740	47,634
<b>Total</b>	<b>66,361</b>	<b>56,895</b>	<b>95,020</b>	<b>39,459</b>	<b>99,020</b>	<b>78,134</b>

**WORKLOAD/DEMAND**

	ACTUAL	ACTUAL	ACTUAL	BUDGETED	ESTIMATED
	2019	2020	2021	2022	2023
SQUARE FOOTAGE MAINTAINED:					
CITY HALL		6,234	6,234	6,234	6,234
RECORDS STORAGE		10,875	10,875	10,875	10,875
CUSTODIAL HOURS/ADMIN.		1,040	1,040	1,040	1,040

**STAFFING**

POSITION	ACTUAL	ACTUAL	ACTUAL	BUDGETED	PROPOSED
	2019	2020	2021	2022	2023
BUILDING OPERATIONS					
CUSTODIAN		0	0	0	0
<b>TOTAL BUILDING OPERATIONS</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

**Public Assistance**

**General Fund: 01  
Department Code: 10  
Program Code: 19**

**Mission:**

To provide funding assistance to local agencies for the benefit of local citizens and visitors to our community.

**Vision:**

To assist local agencies in serving the needs of the community.

**Department Description:**

The City Council annually approves funding assistance for qualified local agencies to promote a better city. Each funded agency enters into an agreement with the City to use the funds as required by law. Payment of funds by the City is contingent upon receipt of revenues as projected in the annual budget approved by the City Council.

**Accomplishments:**

- Recreational and cultural programs funded for senior citizens at Stanford House.
- Recreational, educational, and cultural programs funded for youth at Boys and Girls Club.

**Departmental Performance Measures:**

Funded agencies provide annual budget/reports to the City in accordance with annual funding agreements.

	<b>Actual 2019</b>	<b>Actual 2020</b>	<b>Actual 2021</b>	<b>Estimated 2022</b>	<b>Budgeted 2023</b>
Agency Compliance	100%	100%	100%	100%	100%

**Major Goals for Fiscal Year 2022-2023:**

(Line item numbers indicate the location of funding for the objective.)

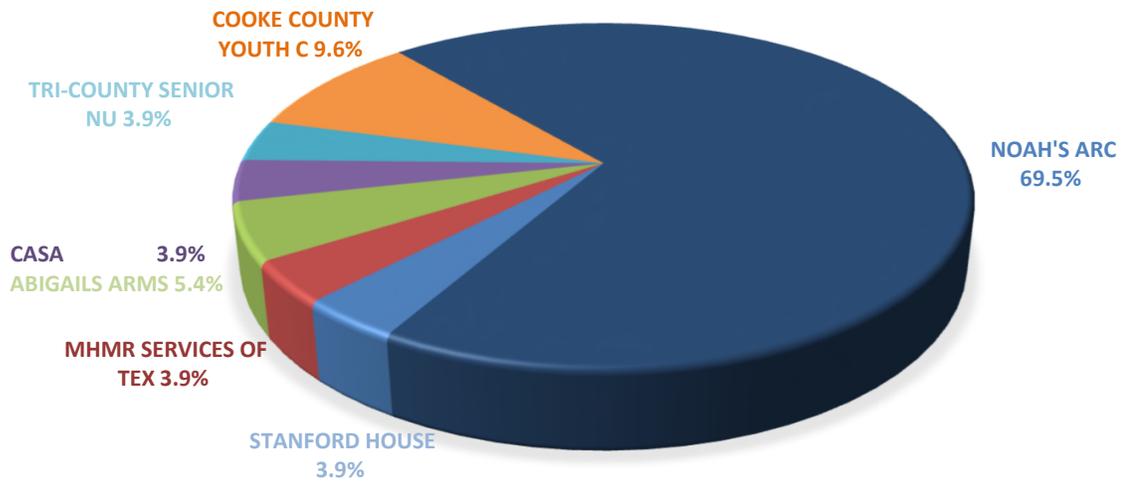
Goal 7: Promote cultural and recreational opportunities for locals and tourists.

Objectives for Goal 7:

- 7.2 Partner with local non-profit organizations to provide cultural and recreational opportunities for locals and tourists when it is more cost effective than being the sole provider of the service. (01-5902-10-19, 01-5903-10-19, 01-5904-10-19, 01-5908-10-19, 01-5910-10-19, 01-5911-10-19, 01-5913-10-19).

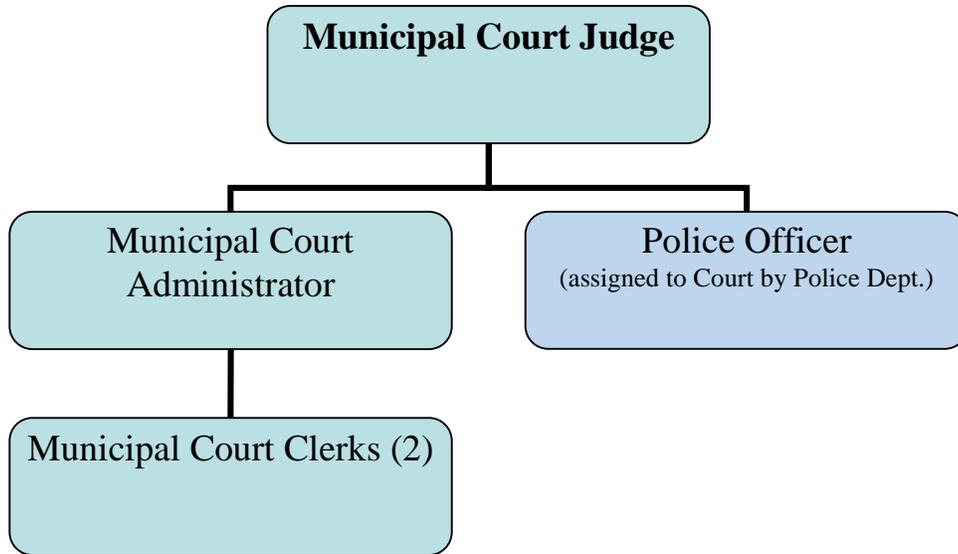
**CITY OF GAINESVILLE  
BUDGET 2022-2023  
GENERAL FUND PUBLIC ASSISTANCE**

ACCOUNT NUMBER	DESCRIPTION	2020-21 REVISED BUDGET	2020-21 ACTUAL	2021-22 ADOPTED BUDGET	2021-22 ACTUAL SIX MONTHS	2021-22 REVISED BUDGET	2022-23 PROPOSED BUDGET
01-5902-10-19	STANFORD HOUSE	5,000	5,000	5,000	2,500	5,000	5,000
01-5903-10-19	MHMR SERVICES OF TEX	5,000	5,000	5,000	2,500	5,000	5,000
01-5904-10-19	ABIGAILS ARMS	7,000	7,000	7,000	3,500	7,000	7,000
01-5908-10-19	CASA	5,000	5,000	5,000	2,500	5,000	5,000
01-5910-10-19	TRI-COUNTY SENIOR NU	5,000	5,000	5,000	1,250	5,000	5,000
01-5911-10-19	COOKE COUNTY YOUTH C	12,450	12,450	12,450	6,225	12,450	12,450
01-5913-10-19	NOAH'S ARC	105,000	79,950	105,000	25,950	80,000	90,000
	<b>PUBLIC ASSISTANCE</b>	<b>144,450</b>	<b>119,400</b>	<b>144,450</b>	<b>44,425</b>	<b>119,450</b>	<b>129,450</b>



# Municipal Court

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## **Municipal Court**

**General Fund: 01**  
**Department Code: 10**  
**Program Code: 21**

**Technology Fund: 21**  
**Department Code: 10**  
**Program Code: 21**

**Security Fund: 27**  
**Department Code: 10**  
**Program Code: 21**

**Juvenile Case Manager Fund: 10**  
**Department Code: 10**  
**Program Code: 21**

### **Mission:**

The Municipal Court and its staff are dedicated and committed to promoting the highest standards in customer service, upholding the integrity of the court, and serving the citizens of Gainesville, Texas in an accountable, efficient, and independent manner while maintaining the public's and law enforcement's trust and confidence.

### **Vision:**

To be the most effective, efficient, and impartial Municipal Court in the State of Texas.

### **Department Description:**

The Municipal Court is a state court that operates locally with jurisdiction over all Class-C misdemeanors and City Ordinances and represents the judicial branch of the City's government, with the Mayor and City Council serving as the executive and legislative branches. In Texas, more citizens come into contact with Municipal Court staff on a daily basis than all other Texas courts combined. This fact makes it critical for the Municipal Court as a whole to maintain public confidence. The court is also responsible for three special purpose funds: Building Security, Court Technology, and the Juvenile Case Manager Fund.

The staff members of the Municipal Court have various functions and responsibilities. The Judge presides over all trials (both jury and bench trials) and other court proceedings such as pre-trial and show cause hearings, juvenile plea dockets as well as a new mitigation docket and E-court. The Judge also has state magistrate duties (determining probable cause and signing both felony and higher misdemeanor warrants for the Gainesville Police Department, performs juvenile warnings and daily magistrations. i.e., explanation of charges, reading of rights and setting of bond.) of individuals arrested and taken into custody and placed in jail. The Judge sets policy and procedures for the Court and issues processes such as subpoenas and summons, and completes other administrative duties for the court functions and staff. The current Judge also serves as an alternate Public Information Officer of the City of Gainesville during any and all times of disaster where the Emergency Operations Center has been activated.

The Court Administrator and Court Clerks are the administrative arm of the Municipal Court. Clerks are responsible for seeing that all of the Court's papers are accurate, orderly, and complete while maintaining the highest standard of customer service in dealing with thousands of defendants

and hundreds of thousands of dollars. The clerks serve the public as well as City Departments such as police, fire, and animal control by answering all non-emergency phone calls during regular business hours. A clerk's primary responsibilities include processing citations, summons, complaints, past due notices, show cause, and juvenile hearing letters. The clerks maintain the court's docket and coordinate case scheduling. The clerks directly interact with the public providing all services needed including explaining to defendant's court procedures and their options in the disposition of their charges. Clerks also receive payments, summon potential jurors, ensure juror payment, generate and prepare all case documents for the County Court-at-Law should an appeal occur, assist the Judge with open records requests, report convictions, Drivers' Safety Courses taken and alcohol violations to the Texas Department of Public Safety, liaison with the Gainesville Police Department during amnesty periods, roundups and complete all required accounting reports for the city and state. During times that the Emergency Operations Center is activated all clerks report to the Gainesville Public Safety Building and take all non-emergency calls to relieve pressure from the Gainesville Police Department Communications Division and direct all first responder and agency traffic within the Public Safety Building.

The Prosecutor for the Municipal Court represents the State of Texas in all Municipal Court trials. The Prosecutor's duties include preparing and presenting the State's case in court, preparing and drafting complaints, arranging for appearance of State's witnesses, preparing and agreeing to any plea bargains, and requesting dismissal of cases under the appropriate circumstances.

The Gainesville Police Department provides a sworn officer, four hours a day and during open court, to perform bailiff and police duties as needed by the court.

**Departmental Performance Measures:**

**Court Staff:**

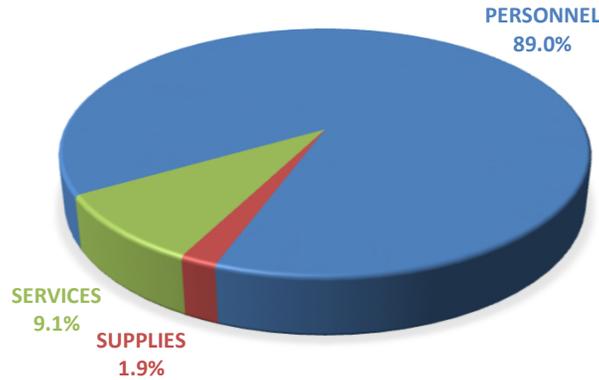
- Process 100% of all cases into LT Systems (court software) within two business days of date of violation.
- Continue to strive to facilitate the timely disposition of case with prompt and courteous service.
- Continue to provide fair and equal access to all citizens.
- Maintain an 80% disposed / resolved case rate on every case filed with the court within 45 days of date of violation.

	<b>Actual 2019</b>	<b>Actual 2020</b>	<b>Actual 2021</b>	<b>Estimated 2022</b>	<b>Budgeted 2023</b>
# of cases filed within two b. day	5,564	3,911	3,734	5,000	6,000
Cases Disposed / Resolved	5,308 (95%)	3,026 (78%)	4,021 (107%)	5,075 (101%)	6,000 (100%)
Class C Misdemeanors Warrants Signed	1,930	1,280	2,227	1,000	1,500
Class C Misdemeanors Warrants Recalled / Served	1,542	1,066	2,173	2,000	1,500
Total Revenue	\$645,389	\$481,269	\$507,060.	\$650,000	\$ N/A
City's Portion	\$381,661	\$276,469	\$292,129	\$402,000	\$ N/A

**CITY OF GAINESVILLE  
BUDGET 2022-2023  
GENERAL FUND MUNICIPAL COURT**

<b>ACCOUNT NUMBER</b>	<b>DESCRIPTION</b>	<b>2020-21 BUDGET</b>	<b>2020-21 ACTUAL</b>	<b>2021-22 ORIGINAL BUDGET</b>	<b>2021-22 ACTUAL SIX MONTHS</b>	<b>2021-22 REVISED BUDGET</b>	<b>2022-23 PROPOSED BUDGET</b>
01-5101-10-21	SALARIES	183,939	179,215	190,557	88,875	184,922	192,292
01-5106-10-21	OVERTIME	4,500	1,307	4,500	455	4,500	4,500
01-5110-10-21	LONGEVITY	1,920	1,920	2,160	1,560	1,560	1,320
01-5111-10-21	RETIREMENT	24,747	23,616	25,487	11,663	24,541	25,937
01-5112-10-21	FICA	15,135	14,290	15,775	6,920	14,838	15,748
01-5116-10-21	HEALTH/LIFE INSURANC	30,209	26,180	28,706	12,954	27,259	32,986
01-5118-10-21	HEALTH/LIFE/CAREFLITE	200	192	330	151	317	329
01-5119-10-21	OTHER PAYROLL EXPENS	3,781	3,318	3,710	861	1,419	960
	<b>SUBTOTAL SALARIES AND BENEFITS</b>	<b>264,431</b>	<b>250,038</b>	<b>271,225</b>	<b>123,438</b>	<b>259,356</b>	<b>274,072</b>
01-5201-10-21	OFFICE SUPPLIES	700	597	2,000	556	2,000	2,000
01-5202-10-21	POSTAGE	1,500	1,159	2,000	481	1,000	2,000
01-5299-10-21	MISCELLANEOUS SUPPLI	2,000	1,676	2,000	791	2,000	2,000
	<b>SUBTOTAL SUPPLIES</b>	<b>4,200</b>	<b>3,432</b>	<b>6,000</b>	<b>1,828</b>	<b>5,000</b>	<b>6,000</b>
01-5319-10-21	SOFTWARE MAINTENANCE	0	0	0	1,300	1,300	0
	<b>SUBTOTAL SOFTWARE MAINTENANCE</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,300</b>	<b>1,300</b>	<b>0</b>
01-5403-10-21	GENERAL INSURANCE	125	123	129	52	130	130
01-5404-10-21	PROFESSIONAL FEES	15,000	13,772	17,000	6,192	17,000	16,000
01-5406-10-21	TRAVEL, TRAINING & S	300	450	2,500	801	1,800	2,500
01-5418-10-21	AUTO ALLOWANCE	5,382	5,307	5,280	2,613	5,335	5,280
01-5499-10-21	MISCELLANEOUS SERVIC	1,200	1,252	4,000	762	3,500	4,000
	<b>SUBTOTAL SERVICES</b>	<b>22,007</b>	<b>20,905</b>	<b>28,909</b>	<b>10,421</b>	<b>27,765</b>	<b>27,910</b>
	<b>MUNICIPAL COURT</b>	<b>290,638</b>	<b>274,374</b>	<b>306,134</b>	<b>135,687</b>	<b>293,421</b>	<b>307,982</b>

**CITY OF GAINESVILLE  
BUDGET 2022-2023  
GENERAL FUND MUNICIPAL COURT**



**EXPENDITURE SUMMARY**

CLASSIFICATION	2020-21	2020-21	2021-22	2021-22	2021-22	2022-23
	BUDGET	ACTUAL	ORIGINAL BUDGET	ACTUAL SIX MONTHS	REVISED BUDGET	PROPOSED BUDGET
PERSONNEL	264,431	250,038	271,225	123,438	259,356	274,072
SUPPLIES	4,200	3,432	6,000	1,828	5,000	6,000
SERVICES	22,007	20,905	28,909	10,421	27,765	27,910
MINOR EQUIPMENT/PROJECTS	0	0	0	0	0	0
CAPITAL OUTLAY	0	0	0	0	0	0
<b>TOTAL</b>	<b>290,638</b>	<b>274,374</b>	<b>306,134</b>	<b>135,687</b>	<b>292,121</b>	<b>307,982</b>

**WORKLOAD/DEMAND**

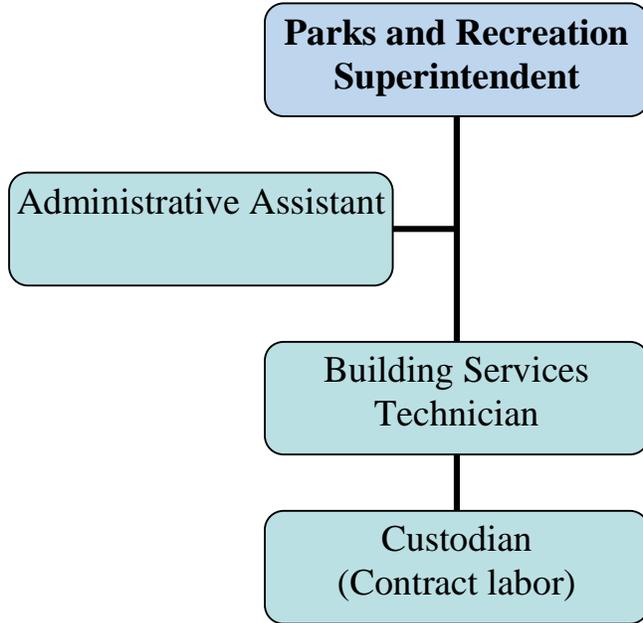
	ACTUAL 2019	ACTUAL 2020	ACTUAL 2021	BUDGET 2022	ESTIMATED 2023
CASES FILED	5,564	4,454	5,000	5,000	6,000
CASES DISPOSED/RESOLVED	5,308	4,000	6,000	5,075	6,000
WARRANTS ISSUED	1,930	1,000	1,000	1,000	1,500

**STAFFING**

POSITION	ACTUAL 2019	ACTUAL 2020	ACTUAL 2021	BUDGET 2022	PROPOSED 2023
MUNICIPAL COURT					
MUNICIPAL COURT JUDGE	1	1	1	1	1
MUNICIPAL COURT ADMINISTRATOR	1	1	1	1	1
MUNICIPAL COURT CLERK/JUVENILE CASE MANAGER	0	1	1	1	1
MUNICIPAL COURT CLERK	2	1	1	1	1
<b>TOTAL MUNICIPAL COURT</b>	<b>4</b>	<b>4</b>	<b>4</b>	<b>4</b>	<b>4</b>

# Civic Center

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## Civic Center

**General Fund: 01**  
**Department Code: 10**  
**Program Code: 43**

### **Mission:**

To operate a first class facility for public assembly that is the destination of choice and to have a balance of uses to meet the economic, social, cultural, and convention needs of the Gainesville community. It is the mission of the Civic Center staff to operate in a courteous manner; to ensure that the building is maintained, available, and operationally ready to meet the needs of those who desire to use it; to assist the public in coordination and production of events from booking through final billing; and to provide flexible service to those with special needs.

### **Vision:**

To be the facility of choice for private and public organizations in North Texas and to be a facility that offers state of the art technology and improves efficient and cost effective use of resources along with providing small town hospitality.

### **Department Description:**

The Civic Center is an ideal location for small and medium sized conventions, meetings, and corporate and social events. We offer a main banquet room of 7500 sq. ft. and two meeting rooms. The Civic Center provides Wi Fi throughout the building, public address system, lighting system, overhead projection with laptop and complete room design and set up by staff. The Civic Center is under the direction of the Parks & Recreation Director.

### **Accomplishments:**

- Replacement of main room stage
- Renovated Civic Center Lighting to LED.
- Renovated two sets of stage lighting
- Replacement of a 15 ton HVAC unit
- Currently bidding out energy efficient windows
- Implementing new tables and chairs yearly.

### **Departmental Performance Measures:**

- Plan for sales and marketing functions in order to increase Civic Center's revenue.
- Providing the most cost effective services possible to the community.
- Retain highly competent, professional staff dedicated to serving the needs of the facility.
- Promote new and repeat business by building good relationships with current and future clients.
- Develop a strong partnership with the Chamber of Commerce.
- Planning for the future, Civic Center combining with Chamber of Commerce.

	<b>Actual 2019</b>	<b>Actual 2020</b>	<b>Actual 2021</b>	<b>Actual to date 2022</b>	<b>Budgeted 2023</b>
Send comment inquiries to prior clients	35	35	35	5	35
# of wedding receptions	25	2	25	3	25
# of Quinceaneras	20	5	20	4	20
# of Civic Center information brochures handed out	100	75	100	25	100
Hosting area meeting from tourist groups	2	0	2	0	2
Average # of contracts	450	100	450	450	450
Non profits clients	200	20	200	77	200
Collections rates	100%	100%	100%	100%	100%
New Chamber of Commerce contacts / clients	10	0	5	2	5
Civic Center to host tradeshow events to spur revenue	1	0	1	0	1

## **Major Goals for Fiscal Year 2022-23**

(Line item numbers indicate the location of funding for the objective.)

### **Goal 2: Improve Gainesville’s basic infrastructure.**

#### **Objectives for Goal 2:**

- 2.11 Complete engineering on Civic Center expansion. (01-5101-10-43 through 01-5119-10-43)

### **Goal 7: Promote cultural and recreational opportunities for locals and tourists.**

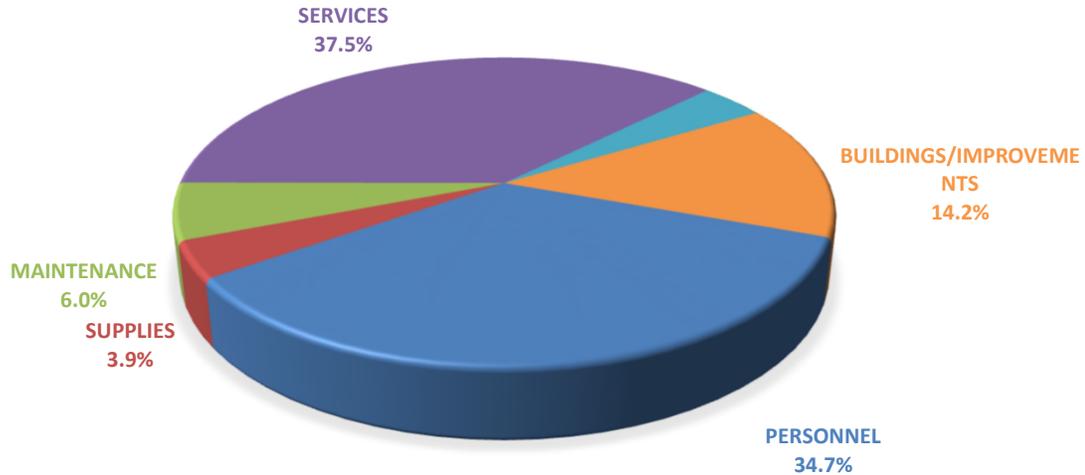
#### **Objectives for Goal 7:**

- 7.1 Utilize the Hotel Occupancy Tax to 1) promote City operated tourist attractions, such as the Frank Buck Zoo, 2) support the Chamber of Commerce’s tourism program, and 3) provide support for local historic buildings, museums, and the arts. (01-5101-10-43 through 01-5119-10-43, 01-5302-5303-10-43, and 01-5498-10-43)
- 7.2 Partner with local non-profit organizations to provide cultural and recreational opportunities for locals and tourists when it is more cost effective than being the sole provider of the service.

**CITY OF GAINESVILLE  
BUDGET 2022-2023  
GENERAL FUND CIVIC CENTER**

ACCOUNT NUMBER	DESCRIPTION	2020-21	2020-21	2021-22	2021-22	2021-22	2022-23
		REVISED BUDGET	ACTUAL	ADOPTED BUDGET	ACTUAL SIX MONTHS	REVISED BUDGET	PROPOSED BUDGET
01-5101-10-43	SALARIES	67,880	66,357	70,344	32,389	70,192	72,806
01-5106-10-43	OVERTIME	3,000	413	3,000	1,764	3,000	3,000
01-5107-10-43	HOLIDAY PAY	400	138	400	0	400	400
01-5110-10-43	LONGEVITY	480	480	600	540	540	600
01-5111-10-43	RETIREMENT	8,870	8,330	9,189	4,307	9,189	9,678
01-5112-10-43	FICA	5,442	5,076	5,687	2,598	5,687	5,876
01-5116-10-43	HEALTH/LIFE INSURANC	10,462	7,008	14,340	6,464	14,340	16,480
01-5118-10-43	WORKER COMPENSATION	528	491	883	401	883	929
01-5119-10-43	OTHER PAYROLL EXPENS	0	10	0	152	152	0
	<b>SUBTOTAL SALARIES AND BENEFITS</b>	<b>97,062</b>	<b>88,303</b>	<b>104,443</b>	<b>48,614</b>	<b>104,383</b>	<b>109,769</b>
01-5201-10-43	OFFICE SUPPLIES	2,500	1,214	2,500	721	2,500	2,500
01-5202-10-43	POSTAGE	400	34	400	1	400	400
01-5208-10-43	CLEANING SUPPLIES	3,290	3,490	3,290	323	3,290	3,290
01-5295-10-43	TABLE & CHAIR REPLAC	4,000	3,423	4,000	169	4,000	4,000
01-5299-10-43	MISCELLANEOUS SUPPLI	2,010	2,143	2,010	950	2,010	2,010
	<b>SUBTOTAL SUPPLIES</b>	<b>12,200</b>	<b>10,305</b>	<b>12,200</b>	<b>2,165</b>	<b>12,200</b>	<b>12,200</b>
01-5302-10-43	BUILDING MAINTENANCE	13,000	9,268	13,000	6,460	13,000	13,000
01-5303-10-43	GROUNDS MAINTENANCE	1,700	443	1,700	509	1,700	1,700
01-5304-10-43	MACHINERY & EQUIPMEN	2,700	1,933	2,700	667	2,700	2,700
01-5305-10-43	VEHICLE MAINTENANCE	1,000	720	1,000	165	1,000	1,000
01-5309-10-43	OFFICE EQUIPMENT MAI	425	43	425	295	425	425
	<b>SUBTOTAL MAINTENANCE</b>	<b>18,825</b>	<b>12,407</b>	<b>18,825</b>	<b>8,097</b>	<b>18,825</b>	<b>18,825</b>
01-5401-10-43	COMMUNICATIONS	2,445	1,158	2,445	632	2,445	2,445
01-5403-10-43	GENERAL INSURANCE	6,300	6,026	6,615	3,560	7,121	7,157
01-5404-10-43	PROFESSIONAL FEES	1,000	386	1,000	553	1,000	1,000
01-5405-10-43	ADVERTISING	1,000	0	1,000	0	1,000	1,000
01-5406-10-43	TRAINING	1,000	787	1,000	220	1,000	1,000
01-5408-10-43	ELECTRIC UTILITY SER	10,600	9,379	9,500	3,989	9,500	9,500
01-5409-10-43	CONTRACTUAL SERVICES	27,148	6,679	27,648	9,376	27,648	27,648
01-5440-10-43	NATURAL GAS UTILITY	3,030	2,258	3,060	1,883	3,060	3,060
01-5441-10-43	SOLID WASTE UTILITY	3,200	3,075	3,312	1,592	3,312	3,428
01-5442-10-43	WATER/SEWER UTILITY	7,000	5,535	7,000	2,673	7,000	7,263
01-5446-10-43	STORM WATER UTILITY	3,000	2,689	3,000	1,345	3,000	3,000
01-5455-10-43	UNIFORM PURCHASE/REN	2,200	2,752	2,800	1,448	2,800	2,800
01-5460-10-43	OFFICE EQUIPMENT REN	1,224	952	1,224	380	1,224	1,224
01-5498-10-43	SANTA FE DEPOT EXPEN	45,400	34,074	45,400	9,956	45,400	45,400
01-5499-10-43	MISCELLANEOUS SERVIC	2,650	584	2,650	46	2,650	2,650
	<b>SUBTOTAL SERVICES</b>	<b>117,197</b>	<b>76,334</b>	<b>117,654</b>	<b>37,653</b>	<b>118,160</b>	<b>118,574</b>
01-5504-10-43	MACHINERY & EQUIPMEN	0	0	0	0	0	12,000
	<b>SUBTOTAL MACHINERY AND EQUIPMENT</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>12,000</b>
01-6502-10-43	BUILDINGS	0	0	35,000	21,000	35,000	45,000
	<b>SUBTOTAL CAPITAL</b>	<b>0</b>	<b>0</b>	<b>35,000</b>	<b>21,000</b>	<b>35,000</b>	<b>45,000</b>
	<b>CIVIC CENTER</b>	<b>245,284</b>	<b>187,349</b>	<b>288,122</b>	<b>117,529</b>	<b>288,568</b>	<b>316,368</b>

**CITY OF GAINESVILLE  
BUDGET 2022-2023  
GENERAL FUND CIVIC CENTER**



**EXPENDITURE SUMMARY**

CLASSIFICATION	2020-21	2020-21	2021-22	2021-22	2021-22	2022-23
	REVISED	ACTUAL	ADOPTED BUDGET	ACTUAL SIX MONTHS	REVISED BUDGET	PROPOSED BUDGET
PERSONNEL	97,062	88,303	104,443	48,614	104,383	109,769
SUPPLIES	12,200	10,305	12,200	2,165	12,200	12,200
MAINTENANCE	18,825	12,407	18,825	8,097	18,825	18,825
SERVICES	117,197	76,334	117,654	37,653	118,160	118,574
MACHINERY AND EQUIPMENT	0	0	0	0	0	12,000
BUILDINGS/IMPROVEMENTS	0	0	35,000	21,000	35,000	45,000
<b>TOTAL</b>	<b>245,284</b>	<b>187,349</b>	<b>288,122</b>	<b>117,529</b>	<b>288,568</b>	<b>316,368</b>

**WORKLOAD/DEMAND**

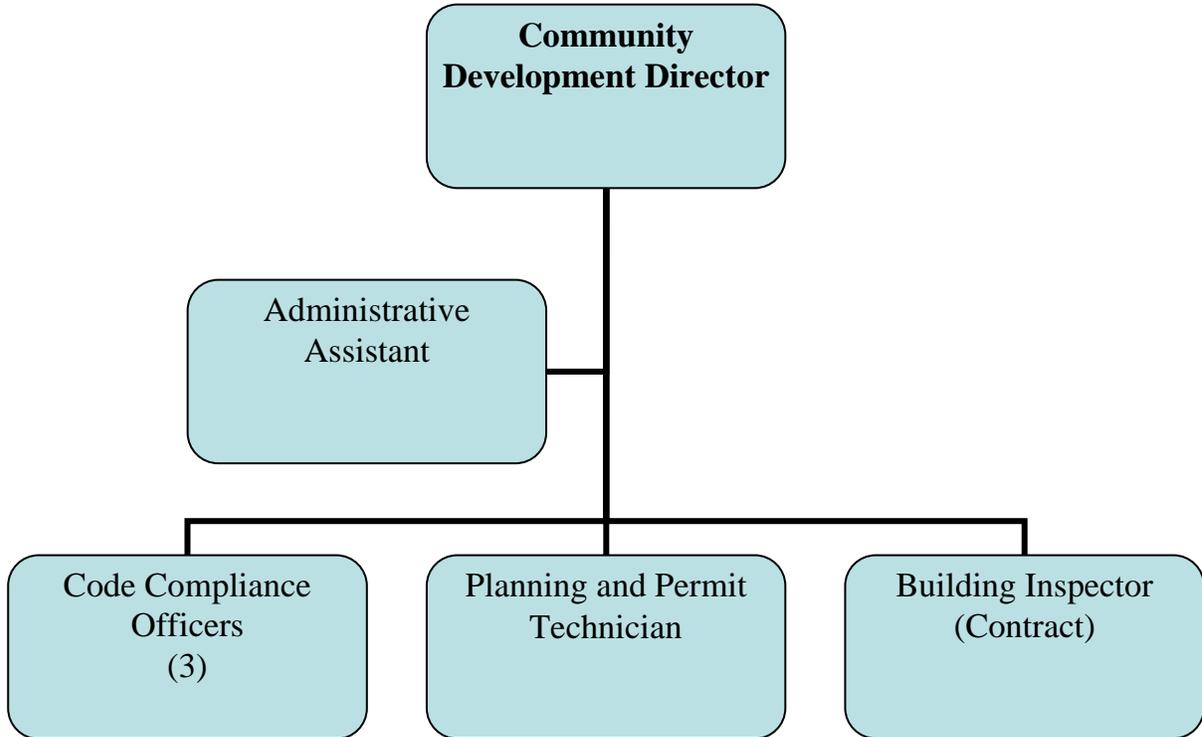
	ACTUAL	ACTUAL	ACTUAL	BUDGET	ESTIMATED
	2019	2020	2021	2022	2023
CIVIC CTR. SQUARE FOOTAGE MAINTAINED	16,000	16,000	16,000	16,000	16,000
SANTA FE DEPOT SQUARE FOOTAGE MAINTAINED	7,500	7,500	7,500	7,500	7,500
RENTALS MAIN ROOM	250	150	150	150	150
RENTALS MEETING ROOMS	520	350	350	350	350
RENTAL DEPOT	40	50	50	50	50

**STAFFING**

POSITION	ACTUAL	ACTUAL	ACTUAL	BUDGET	PROPOSED
	2019	2020	2021	2022	2023
CIVIC CENTER OPERATIONS					
ADMINISTRATIVE ASSISTANT		1	1	1	1
BUILDING SERVICES TECHNICIAN		1	1	1	1
<b>TOTAL CIVIC CENTER OPERATIONS</b>		<b>2</b>	<b>2</b>	<b>2</b>	<b>2</b>

## **Community Development** (Planning and Zoning, Code Compliance)

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**Goal 6: Provide a safe and prepared City.**

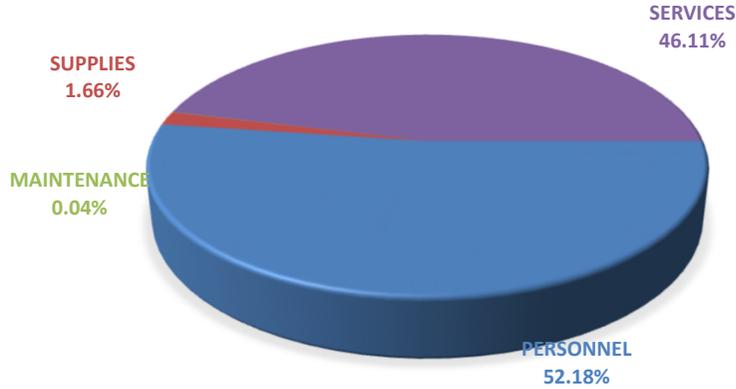
**Objectives for Goal 6:**

6.1 Bring 20 Substandard Structures into compliance with city codes (See Goal 3.1) (01-5409-11-17)

**CITY OF GAINESVILLE  
BUDGET 2022-2023  
GENERAL FUND PLANNING AND ZONING**

<b>ACCOUNT NUMBER</b>	<b>DESCRIPTION</b>	<b>2020-21 REVISED BUDGET</b>	<b>2020-21 ACTUAL</b>	<b>2021-22 ADOPTED BUDGET</b>	<b>2021-22 ACTUAL SIX MONTHS</b>	<b>2021-22 REVISED BUDGET</b>	<b>2022-23 PROPOSED BUDGET</b>
01-5101-11-10	SALARIES	115,961	115,507	120,707	55,983	114,650	129,416
01-5106-11-10	OVERTIME	500	0	500	0	500	500
01-5110-11-10	LONGEVITY	60	60	180	180	180	120
01-5111-11-10	RETIREMENT	15,019	14,893	15,609	7,241	15,181	17,829
01-5112-11-10	FICA	9,047	8,759	9,661	4,223	9,096	10,824
01-5114-11-10	UNEMPLOYMENT BENEFIT	0	3,002	0	0	0	0
01-5116-11-10	HEALTH/LIFE INSURANC	14,525	13,383	14,366	7,060	14,208	16,506
01-5118-11-10	WORKER COMPENSATION	122	122	202	94	197	226
01-5119-11-10	OTHER PAYROLL EXPENS	612	603	600	297	3,305	6,800
	<b>SUBTOTAL SALARIES AND BENEFITS</b>	<b>155,846</b>	<b>156,329</b>	<b>161,825</b>	<b>75,078</b>	<b>157,316</b>	<b>182,222</b>
01-5201-11-10	OFFICE SUPPLIES	3,000	2,048	3,000	311	3,000	2,500
01-5202-11-10	POSTAGE	2,500	147	2,500	178	2,500	2,500
01-5299-11-10	MISCELLANEOUS SUPPLI	1,000	0	1,000	61	1,000	800
	<b>SUPPLIES</b>	<b>6,500</b>	<b>2,195</b>	<b>6,500</b>	<b>550</b>	<b>6,500</b>	<b>5,800</b>
01-5302-11-10	BUILDING MAINTENANCE	150	0	150	0	150	150
	<b>MAINTENANCE</b>	<b>150</b>	<b>0</b>	<b>150</b>	<b>0</b>	<b>150</b>	<b>150</b>
01-5401-11-10	COMMUNICATIONS	1,000	747	1,000	430	1,000	1,000
01-5403-11-10	GENERAL INSURANCE	166	133	166	57	221	221
01-5404-11-10	PROFESSIONAL FEES	1,200	106	1,200	98	1,200	1,000
01-5405-11-10	ADVERTISING	1,500	223	2,000	446	2,000	2,000
01-5406-11-10	TRAINING	3,000	898	4,000	0	4,000	4,000
01-5409-11-10	CONTRACTUAL SERVICES	160,000	160,325	145,000	35,219	145,000	140,000
01-5418-11-10	AUTO ALLOWANCE	4,383	4,322	4,300	2,128	4,300	4,300
01-5460-11-10	OFFICE EQUIPMENT REN	3,500	3,215	3,500	1,339	3,500	3,500
01-5499-11-10	MISCELLANEOUS SERVIC	5,000	7,128	5,000	3,844	5,000	5,000
	<b>SUBTOTAL SERVICES</b>	<b>179,749</b>	<b>177,097</b>	<b>166,166</b>	<b>43,560</b>	<b>166,221</b>	<b>161,021</b>
	<b>PLANNING &amp; ZONING</b>	<b>342,245</b>	<b>335,621</b>	<b>334,641</b>	<b>119,188</b>	<b>330,187</b>	<b>349,193</b>

**CITY OF GAINESVILLE  
BUDGET 2022-2023  
GENERAL FUND PLANNING AND ZONING**



**EXPENDITURE SUMMARY**

CLASSIFICATION	2020-21	2020-21	2021-22	2021-22	2021-22	2022-23
	REVISED	ACTUAL	ADOPTED	ACTUAL	REVISED	PROPOSED
			BUDGET	SIX MONTHS	BUDGET	BUDGET
PERSONNEL	155,846	156,329	161,825	75,078	157,316	182,222
SUPPLIES	6,500	2,195	6,500	550	6,500	5,800
MAINTENANCE	150	0	150	0	150	150
SERVICES	179,749	177,097	166,166	43,560	166,221	161,021
<b>TOTAL</b>	<b>342,245</b>	<b>335,621</b>	<b>334,641</b>	<b>119,188</b>	<b>330,187</b>	<b>349,193</b>

**WORKLOAD/DEMAND**

	ACTUAL	ACTUAL	ACTUAL	BUDGETED	PROPOSED
	2019	2020	2021	2022	2023
PERMITS ISSUED	900	900	1,389	1,000	1,000
BUILDING INSPECTIONS	1,200	1,200	1,282	1,500	1,300
RESIDENTIAL PERMITS	115	115	930	50	930
NEW HOUSING UNITS	20	20	20	40	50
COMMERCIAL PERMITS	50	50	10	20	10
CERTIFICATES OF OCCUPANCY	70	70	78	100	100
P&Z MEETINGS	10	10	9	9	9
BA MEETINGS	3	3	1	2	2
SUBDIVISION PLATS	5	5	5	10	5
REZONING REQUESTS	4	4	2	5	5
VARIANCE REQUESTS	5	5	3	3	3
SPECIFIC USE PERMITS	1	1	2	1	1

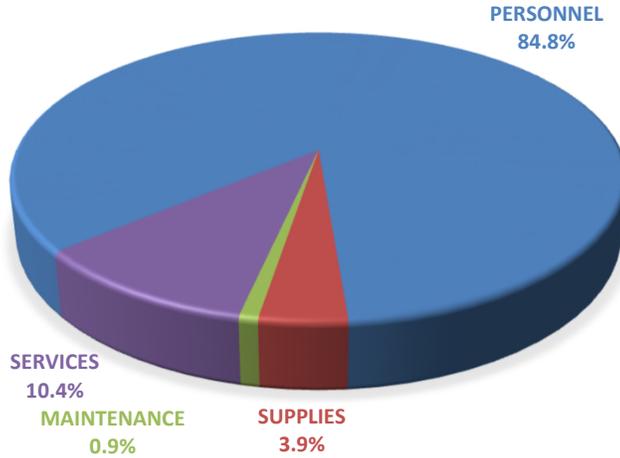
**STAFFING**

POSITION	ACTUAL	ACTUAL	ACTUAL	REVISED	PROPOSED
	2019	2020	2021	2022	2023
PLANNING AND ZONING					
COMMUNITY SERVICES DIRECTOR	1	1	1	1	1
PLANNING AND PERMIT TECHICIAN	1	1	1	1	1
<b>TOTAL PLANNING AND ZONING</b>	<b>2</b>	<b>2</b>	<b>2</b>	<b>2</b>	<b>2</b>

**CITY OF GAINESVILLE  
BUDGET 2022-2023  
GENERAL FUND CODE COMPLIANCE**

<b>ACCOUNT NUMBER</b>	<b>DESCRIPTION</b>	<b>2020-21 REVISED BUDGET</b>	<b>2020-21 ACTUAL</b>	<b>2021-22 ADOPTED BUDGET</b>	<b>2021-22 ACTUAL SIX MONTHS</b>	<b>2021-22 REVISED BUDGET</b>	<b>2022-23 PROPOSED BUDGET</b>
01-5101-11-17	SALARIES	116,456	88,266	163,559	60,705	143,528	175,214
01-5106-11-17	OVERTIME	1,500	407	1,500	1,358	2,934	1,500
01-5110-11-17	LONGEVITY	540	540	720	480	480	600
01-5111-11-17	RETIREMENT	14,742	11,115	20,552	7,785	18,251	22,405
01-5112-11-17	FICA	8,838	6,386	12,720	4,543	10,972	13,603
01-5116-11-17	HEALTH/LIFE INSURANC	23,966	18,072	28,680	10,579	24,287	32,960
01-5118-11-17	WORKER COMPENSATION	207	147	480	173	416	513
01-5119-11-17	OTHER PAYROLL EXPENS	775	713	500	445	720	500
	<b>SUBTOTAL SALARIES AND BENEFITS</b>	<b>167,024</b>	<b>125,647</b>	<b>228,711</b>	<b>86,069</b>	<b>201,588</b>	<b>247,294</b>
01-5201-11-17	OFFICE SUPPLIES	3,000	1,656	3,000	808	3,000	3,000
01-5202-11-17	POSTAGE	2,500	1,342	2,500	513	2,500	2,500
01-5206-11-17	FUELS OILS LUBRICANT	2,500	2,182	2,500	787	2,500	3,400
01-5207-11-17	SMALL TOOLS AND INST	2,000	208	2,000	215	2,000	2,000
01-5299-11-17	MISCELLANEOUS SUPPLI	500	162	500	271	500	500
	<b>SUBTOTAL SUPPLIES</b>	<b>10,500</b>	<b>5,549</b>	<b>10,500</b>	<b>2,593</b>	<b>10,500</b>	<b>11,400</b>
01-5305-11-17	VEHICLE MAINTENANCE	3,000	1,175	3,000	898	3,000	2,500
	<b>SUBTOTAL MAINTENANCE</b>	<b>3,000</b>	<b>1,175</b>	<b>3,000</b>	<b>898</b>	<b>3,000</b>	<b>2,500</b>
01-5401-11-17	COMMUNICATIONS	3,000	2,290	3,000	1,159	3,000	3,000
01-5402-11-17	DUES & SUBSCRIPTIONS	1,500	255	1,000	425	1,000	1,000
01-5403-11-17	GENERAL INSURANCE	1,208	1,173	1,350	570	1,350	1,350
01-5404-11-17	PROFESSIONAL FEES	4,000	3,308	5,000	1,676	5,000	4,500
01-5405-11-17	ADVERTISING	3,500	3,670	3,500	1,163	3,500	3,500
01-5406-11-17	TRAINING	6,000	1,688	6,000	75	6,000	6,000
01-5409-11-17	CONTRACTUAL SERVICES	15,000	8,307	15,000	0	15,000	10,000
01-5455-11-17	UNIFORM PURCHASE/REN	1,000	323	1,000	0	1,000	500
01-5499-11-17	MISCELLANEOUS SERVIC	500	0	500	0	500	500
	<b>SUBTOTAL SERVICES</b>	<b>35,708</b>	<b>21,014</b>	<b>36,350</b>	<b>5,068</b>	<b>36,350</b>	<b>30,350</b>
	<b>CODE COMPLIANCE</b>	<b>216,232</b>	<b>153,385</b>	<b>278,561</b>	<b>94,628</b>	<b>251,438</b>	<b>291,544</b>

**CITY OF GAINESVILLE  
BUDGET 2022-2023  
GENERAL FUND CODE COMPLIANCE**



**EXPENDITURE SUMMARY**

CLASSIFICATION	2020-21	2020-21	2021-22	2021-22	2021-22	2022-23
	REVISED	ACTUAL	ADOPTED BUDGET	ACTUAL SIX MONTHS	REVISED BUDGET	PROPOSED BUDGET
PERSONNEL	167,024	125,647	228,711	86,069	201,588	247,294
SUPPLIES	10,500	5,549	10,500	2,593	10,500	11,400
MAINTENANCE	3,000	1,175	3,000	898	3,000	2,500
SERVICES	35,708	21,014	36,350	5,068	36,350	30,350
<b>TOTAL</b>	<b>216,232</b>	<b>153,385</b>	<b>278,561</b>	<b>94,628</b>	<b>251,438</b>	<b>291,544</b>

**WORKLOAD/DEMAND**

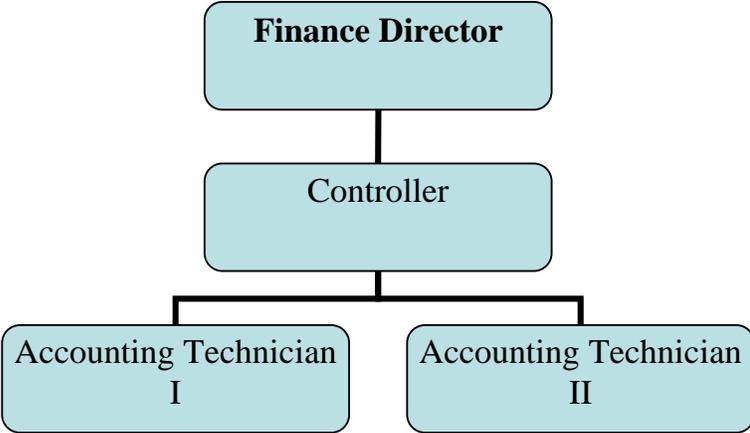
	ACTUAL 2019	ACTUAL 2020	ACTUAL 2021	BUDGET 2022	ESTIMATED 2023
BUILDING AND STANDARDS COMMISSION MEETINGS	11	11	8	10	10
CODE VIOLATIONS INVESTIGATED	1,500	1,500	1,007	1,200	1,200
COMPLAINTS CALLED IN	150	150	200	250	250
COMPLAINTS BY OFFICERS	1,500	1,500	807	1,000	1,000
CITATIONS ISSUED	2	5	11	20	10

**STAFFING**

POSITION	ACTUAL 2019	ACTUAL 2020	ACTUAL 2021	BUDGET 2022	PROPOSED 2023
CODE COMPLIANCE					
CODE COMPLIANCE OFFICER	3	3	3	3	3
ADMINISTRATIVE ASSISTANT	1	1	1	1	1
<b>TOTAL CODE COMPLIANCE</b>	<b>4</b>	<b>4</b>	<b>4</b>	<b>4</b>	<b>4</b>

# Finance

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## **Finance**

**General Fund: 01**  
**Department Code: 13**  
**Program Code: 10**

### **Mission:**

To professionally and prudently manage, monitor, and protect the City's finances and assets. To provide timely and accurate financial reporting for the City Council, City Manager, staff, and the citizens of Gainesville.

### **Vision:**

To provide accurate and timely budget and financial information so that the City of Gainesville can better serve the citizens efficiently and effectively.

### **Department Description:**

The Finance Department is chiefly responsible for the central processing of all financial data for the City. The department processes accounts payable documents, accounts receivable invoices, purchase requisitions, purchase orders, and payroll, while also being responsible for the data processing functions for Finance and Utility Billing. Preparation of reports such as: the annual budget, the Annual Comprehensive Financial Report, the annual disclosure reports to designated state and national information repositories, arbitrage disclosure reports, and periodic interim financial reports, including monthly and quarterly budget monitoring reports are also the responsibility of the department. Under the supervision of the Director of Finance, the cash management, investments, and depository functions are also performed, as well as accounting and tracking of the City's fixed assets inventory. The Finance Department performs several internal audit functions during the year and also works closely with the external auditors to complete the annual audit each year.

### **Accomplishments:**

- Attained all five stars from the Texas State Comptroller for transparency.
- Received Distinguished Budget Presentation Award from the Government Finance Officers Association (GFOA) for 2021 fiscal year budget. This is the eleventh consecutive year we have received the award for City of Gainesville. The City's budget for the 2022 fiscal year is presently under review by GFOA for the award.
- Continuing operational excellence in the collection, investment, disbursement, documentation, and retention of City funds.
- Received unqualified audit for year ending September 2021.

### **Departmental Performance Measures:**

- Process payroll quickly, efficiently, and on time.
- Monitor cash balances daily.
- Invest excess funds for optimum investment return.
- Assist City departments in preparing and monitoring their budgets.
- Continue receiving GFOA Certificate of Achievement in Financial Reporting Award.
- Continue receiving GFOA Budget Presentation Award.
- To obtain an unqualified opinion on audit of annual financial statements.
- Perform internal audits to maintain accurate records for balance sheet accounts.

	<b>Actual 2019</b>	<b>Actual 2020</b>	<b>Actual 2021</b>	<b>Estimated 2022</b>	<b>Budget 2023</b>
Distribute budget spreadsheets – April	Yes	Yes	Yes	Yes	Yes
Distribute monthly Rev/Exp. Reports by the 10 <sup>th</sup> of each month	92%	100%	100%	100%	100%
Complete 100% of Payrolls 2 days before pay day	100%	100%	100%	100%	100%
GFOA CAFR Award	Yes	Yes	Yes	Yes	Yes
GFOA Budget Award	Yes	Yes	Yes	Yes	Yes
Complete 12 Surprise Cash Audits	12	12	12	12	12
Complete 2 Payables Audits	12	12	12	12	12
Complete 4 Receivables Audits	4	4	4	4	4

**Major Goals for Fiscal Year 2022 – 2023:**

(In general, all funds for this department goes toward these objectives.)

**Goal 1: Maintain excellent, conservative finances while efficiently delivering the services desired by its citizens.**

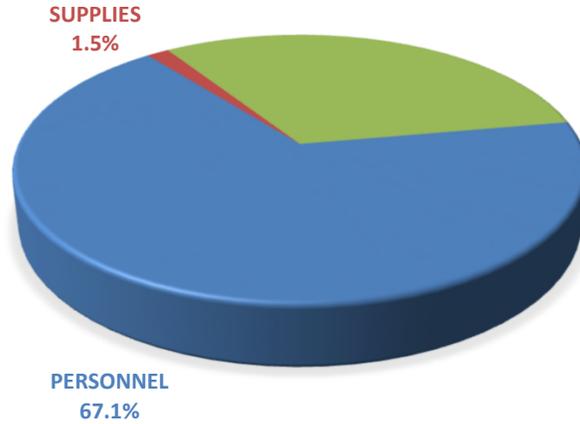
**Objectives for Goal 1:**

- 1.1 Maintain a 90-day cash reserve in General, Water and Sewer, and Solid Waste funds.
- 1.2 Earn an unmodified opinion on the annual audit for FY 2022. (01-5101-13-10 and 01-5119-13-10).
- 1.3 Earn the Government Finance Officers Association Distinguished Budget Presentation Award FY 2021-2022. (01-5101-13-10, 01-5119-13-10, 01-5204-13-10, & 01-5404-13-10).
- 1.4 Earn the Government Finance Officers Association Certificate of Achievement for Excellence in Financial Reporting FY 2020-2021. (01-5101-13-10, 01-5119-13-10, 01-5204-13-10, and 01-5404-13-10).
- 1.5 Retain five stars for transparency from the Texas Comptroller.

**CITY OF GAINESVILLE  
BUDGET 2022-2023  
GENERAL FUND FINANCE**

<b>ACCOUNT NUMBER</b>	<b>DESCRIPTION</b>	<b>2020-21 REVISED BUDGET</b>	<b>2020-21 ACTUAL</b>	<b>2021-22 ADOPTED BUDGET</b>	<b>2021-22 ACTUAL SIX MONTHS</b>	<b>2021-22 REVISED BUDGET</b>	<b>2022-23 PROPOSED BUDGET</b>
01-5101-13-10	SALARIES	305,068	304,865	321,041	146,042	314,977	335,169
01-5106-13-10	OVERTIME	1,600	478	650	650	1,500	1,500
01-5110-13-10	LONGEVITY	1,740	1,740	1,920	1,920	1,920	2,100
01-5111-13-10	RETIREMENT	38,977	38,798	40,844	18,750	40,136	43,471
01-5112-13-10	FICA	23,911	23,673	25,279	11,129	24,276	26,393
01-5116-13-10	HEALTH/LIFE INSURANC	29,645	27,357	28,706	10,613	24,919	32,986
01-5118-13-10	WORKER COMPENSATION	315	317	529	243	519	552
01-5119-13-10	OTHER PAYROLL EXPENS	3,145	3,075	3,120	1,247	2,556	2,520
	<b>SUBTOTAL SALARIES AND BENEFITS</b>	<b>404,401</b>	<b>400,304</b>	<b>422,089</b>	<b>190,594</b>	<b>410,803</b>	<b>444,691</b>
01-5201-13-10	OFFICE SUPPLIES	5,000	4,727	5,000	3,155	5,000	5,000
01-5202-13-10	POSTAGE	2,800	2,403	3,300	1,136	3,300	3,300
01-5204-13-10	BINDING PRTING & REP	1,000	421	1,000	0	1,000	1,000
01-5299-13-10	MISCELLANEOUS SUPPLI	600	1,206	600	74	600	600
	<b>SUBTOTAL SUPPLIES</b>	<b>9,400</b>	<b>8,757</b>	<b>9,900</b>	<b>4,366</b>	<b>9,900</b>	<b>9,900</b>
01-5401-13-10	COMMUNICATIONS	800	887	800	255	800	800
01-5402-13-10	DUES & SUBSCRIPTIONS	1,600	1,630	1,750	260	1,750	1,750
01-5403-13-10	GENERAL INSURANCE	240	241	247	106	247	250
01-5404-13-10	*PROFESSIONAL FEES	6,000	1,599	6,500	1,884	6,500	6,500
01-5406-13-10	TRAINING	4,000	1,805	6,500	2,722	6,500	6,500
01-5409-13-10	CONTRACTUAL SERVICES	158,130	149,977	153,968	58,416	153,968	170,000
01-5418-13-10	AUTO ALLOWANCE	3,058	3,015	3,000	1,485	3,000	3,000
01-5456-13-10	OFFICE EQUIPMENT REN	2,600	2,640	2,600	1,020	2,600	2,600
01-5460-13-10	MAIN FRAME SOFTWARE	15,000	15,000	15,000	15,000	15,000	15,000
01-5499-13-10	MISCELLANEOUS SERVIC	1,600	511	1,600	481	1,600	1,600
	<b>SUBTOTAL SERVICES</b>	<b>193,028</b>	<b>177,304</b>	<b>191,965</b>	<b>81,628</b>	<b>191,965</b>	<b>208,000</b>
	<b>FINANCE</b>	<b>606,829</b>	<b>586,365</b>	<b>623,954</b>	<b>276,588</b>	<b>612,668</b>	<b>662,591</b>

**CITY OF GAINESVILLE  
BUDGET 2022-2023  
GENERAL FUND FINANCE**



**EXPENDITURE SUMMARY**

CLASSIFICATION	2020-21	2020-21	2021-22	2021-22	2022-23	
	BUDGET	ACTUAL	BUDGET	ACTUAL SIX MONTHS	REVISED BUDGET	PROPOSED BUDGET
PERSONNEL	404,401	400,304	422,089	190,594	410,803	444,691
SUPPLIES	9,400	8,757	9,900	4,366	9,900	9,900
SERVICE	193,028	177,304	191,965	81,628	191,965	208,000
MACHINERY AND EQUIPMENT	0	0	0	0	0	0
<b>TOTAL</b>	<b>606,829</b>	<b>586,365</b>	<b>623,954</b>	<b>276,588</b>	<b>612,668</b>	<b>662,591</b>

**WORKLOAD/DEMAND**

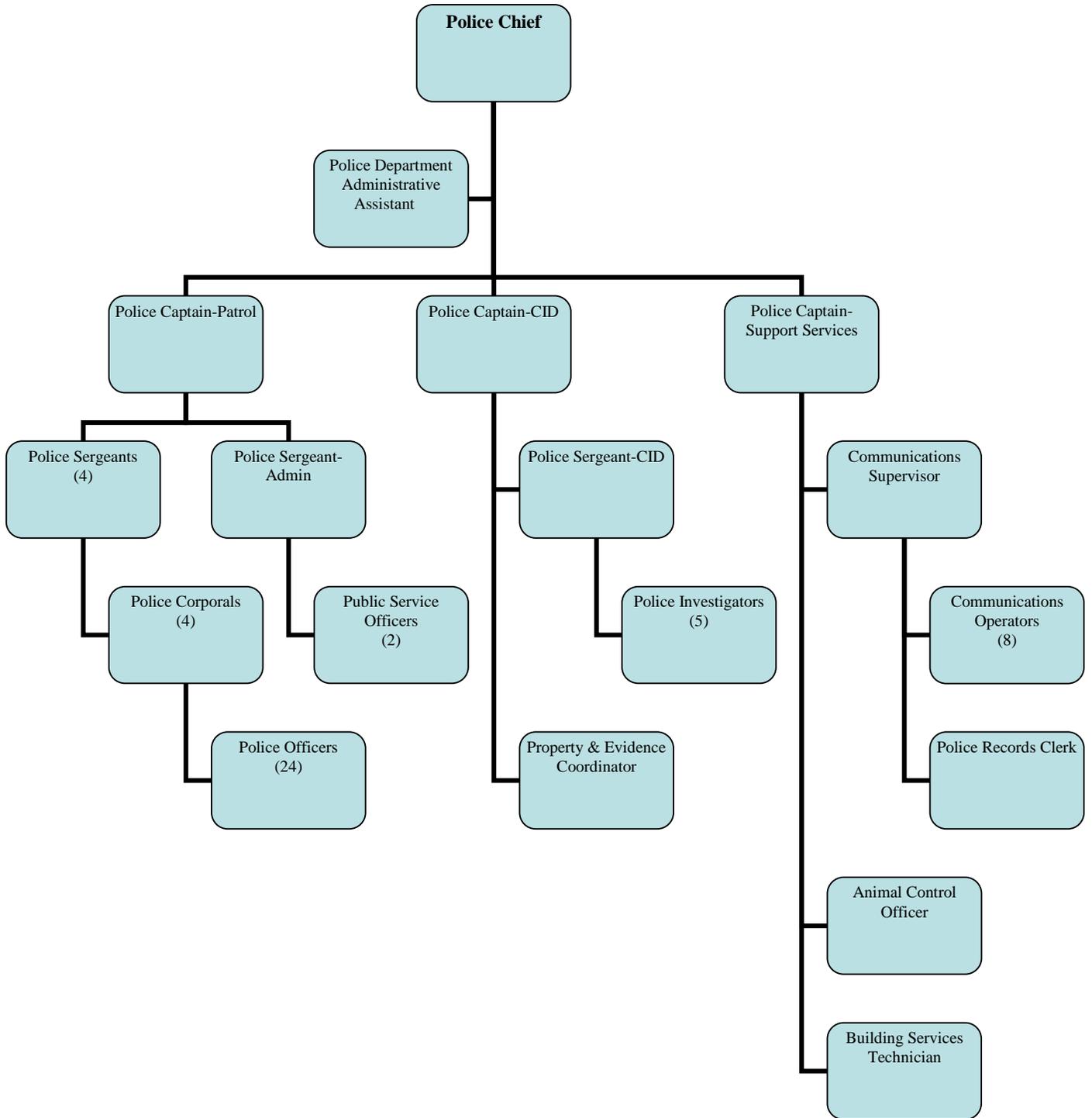
	ACTUAL 2019	ACTUAL 2020	ACTUAL 2021	BUDGETED 2022	ESTIMATED 2023
FINANCIAL REPORTS TO COUNCIL	12	12	12	12	12
INVOICES PAID	7,528	7,572	7,259	7,500	7,500
PAYROLLS PROCESSED	36	28	29	26	26
PURCHASE ORDERS PROCESSED	192	190	123	140	140
MISC. AR INVOICES BILLED	1,844	1,850	1,855	1,800	1,800

**STAFFING**

POSITION	ACTUAL 2019	ACTUAL 2020	ACTUAL 2021	BUDGETED 2022	PROPOSED 2023
FINANCE					
FINANCE DIRECTOR	1	1	1	1	1
CONTROLLER	1	1	1	1	1
ACCOUNTING TECHNICIAN I	1	1	1	1	1
ACCOUNTING TECHNICIAN II	1	1	1	1	1
<b>TOTAL FINANCE ADMINISTRATION</b>	<b>4</b>	<b>4</b>	<b>4</b>	<b>4</b>	<b>4</b>

# Police Department

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## **Police Department**

**General Fund: 01**  
**Law Enforcement Education Fund: 14**  
**State Seizure Fund: 16**  
**Department Code: 14**  
**Program Code: 22**

### **Mission:**

The mission of the Gainesville Police Department is to serve our community with integrity, courage, and professionalism.

### **Vision:**

In order to fulfill this mission, every member of the Department must continually direct their efforts toward the following ideals:

- Realizing the employees of the Gainesville Police Department are the most important part of the organization and constantly striving to help them in their performance and development.
- Recognizing the spirit of the Gainesville Police Department is one of helping people and providing assistance at every opportunity.
- Enlightening citizen attitudes toward public safety and striving to gain community support in the suppression of criminal activity.
- Developing police leadership throughout the Department to utilize allocated resources for maximum productivity.
- Proactively responding to criminal activity throughout the City of Gainesville in a manner consistent with safeguarding the rights of all citizens.
- Consistently demanding the highest degree of integrity and professionalism from all employees.

### **Department Description:**

The Gainesville Police Department is a 59-person team whose primary responsibility is preservation of law and order in the City of Gainesville, Texas. Together, Department personnel deliver a coordinated, timely response to approximately 27,000 calls for service each year to meet the needs of the community. We endeavor to take a proactive stance throughout each division in order to enhance the safety of our community and maintain positive interactions with our citizens. The Department response to the daily challenges is based on courteous service, integrity, and professionalism in all aspects of our work; responsibility for our actions; and pride in our accomplishments.

### **Accomplishments (FY 21-22):**

- Projected decrease in Part-1 UCR crimes for the third year in a row.
- Active engagement with the community through citizen interactions, community outreach programs, and a social media presence.
- Participation in numerous community events including B.P. Douglas Park Project, Depot Day, Medal of Honor Host City Program, and Spring Fling.
- Conducting annual in-service training.
- Continued Criminal Activity Intelligence Meetings to identify and address ongoing issues.
- Planning to resume Citizen Police Academy Program.
- Hosted Citizen Police Academy Alumni Association meetings.

- Continued Moss Lake patrol activities with Marine Safety Enforcement Officer (MSEO) personnel.
- Continued destruction of records in accordance with retention schedules.
- Replaced four (4) TASER Conducted Electrical Weapons as part of an ongoing program that will replace all devices every 4 years.
- Replaced three (3) Patrol units and one (1) CID unit through the Capital Improvement Plan.
- Continued the fourth year of the five-year Utility Associates Video System Project that provides body-worn cameras and in-car video systems.
- Continued the second year of an ongoing plan to replace three (3) HVAC systems each year at the Public Safety Center through the Capital Improvement Plan.
- Continued ongoing review of Department directives and procedures as part of the ongoing plan to participate in the Texas Police Chief’s Association Accreditation Program.

**Departmental Performance Measures:**

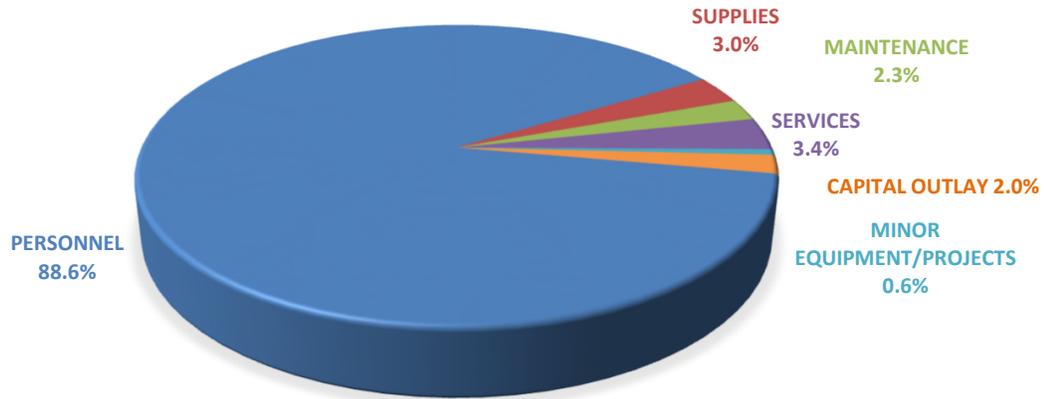
- Maintain effective delivery of service to the community.
- Timeliness in coordination of all responses.
- Effective communication of our capabilities to citizens.
- Engage in positive interactions with citizens with a proactive stance throughout the Department to strengthen community relations.
- Continue to encourage citizen input regarding our service by accepting compliments and complaints as opportunities for review of service.
- Continued focused enforcement efforts in regard to gang and drug related activity.
- Reduce crime through visible patrols, covert operations, and other special programs.
- Continue regular evaluation of Department directives and procedures.
- Reduce the number of index crimes.

	<b>Actual 18-19</b>	<b>Actual 19-20</b>	<b>Actual 20-21</b>	<b>Projected 21-22</b>	<b>Estimated 22-23</b>
Maintain emergency response times below 5 minutes.	4:31	4:45	4:06	4:15	4:30
Process and respond to all calls for service efficiently and effectively.	29,640	27,445	26,354	27,000	28,000
Review policies and procedures to ensure professional customer service.	6	10	83	60	60
Maintain the number of Index Crimes at or below 800.	420	586	510	475	535
Maintain traffic accidents at or below 850.	784	715	832	875	925
Number of community outreach programs.	19	21	39	25	25

**CITY OF GAINESVILLE  
BUDGET 2022-2023  
GENERAL FUND POLICE**

<b>ACCOUNT NUMBER</b>	<b>DESCRIPTION</b>	<b>2020-21 REVISED BUDGET</b>	<b>2020-21 ACTUAL</b>	<b>2021-22 ADOPTED BUDGET</b>	<b>2021-22 ACTUAL SIX MONTHS</b>	<b>2021-22 REVISED BUDGET</b>	<b>2022-23 PROPOSED BUDGET</b>
01-5101-14-22	SALARIES	3,424,567	3,276,672	3,794,014	1,731,647	3,681,608	3,950,759
01-5106-14-22	OVERTIME	140,000	93,235	140,000	94,286	175,000	150,000
01-5107-14-22	HOLIDAY PAY	146,304	131,825	146,304	81,177	146,304	147,000
01-5110-14-22	LONGEVITY	28,560	28,560	29,880	31,260	31,615	29,200
01-5111-14-22	RETIREMENT	481,711	456,198	527,139	249,722	518,510	558,727
01-5112-14-22	FICA	290,297	268,953	326,263	147,285	312,486	339,227
01-5116-14-22	HEALTH/LIFE INSURANC	412,844	359,851	423,056	188,176	395,497	486,186
01-5118-14-22	HEALTH/LIFE/CAREFLITE	34,968	33,766	63,740	1,918	29,760	65,805
01-5119-14-22	OTHER PAYROLL EXPENS	151,485	149,790	148,380	74,589	149,827	151,060
	<b>SUBTOTAL SALARIES AND BENEFITS</b>	<b>5,110,736</b>	<b>4,798,851</b>	<b>5,598,776</b>	<b>2,600,060</b>	<b>5,440,607</b>	<b>5,877,964</b>
01-5201-14-22	OFFICE SUPPLIES	10,824	7,639	11,764	2,713	11,000	12,612
01-5202-14-22	POSTAGE	1,600	768	2,000	1,026	2,000	2,000
01-5206-14-22	FUELS OILS LUBRICANT	70,000	75,795	75,000	40,859	95,000	104,500
01-5207-14-22	SMALL TOOLS AND INST	8,093	5,467	8,168	1,641	7,500	8,100
01-5213-14-22	ANIMAL POUND	43,000	30,103	43,515	11,614	43,515	43,505
01-5220-14-22	AMMUNITION	7,810	7,509	8,800	44	8,800	9,400
01-5285-14-22	INVESTIGATION FUNDS	5,000	752	5,800	1,059	5,800	5,800
01-5299-14-22	MISCELLANEOUS SUPPLI	13,500	13,550	13,940	7,706	13,940	14,500
	<b>SUBTOTAL SUPPLIES</b>	<b>159,827</b>	<b>141,583</b>	<b>168,987</b>	<b>66,663</b>	<b>187,555</b>	<b>200,417</b>
01-5302-14-22	BUILDING MAINTENANCE	26,865	19,980	26,840	4,756	26,840	26,840
01-5304-14-22	MACHINERY & EQUIPMEN	19,810	7,375	19,840	3,457	19,840	19,840
01-5305-14-22	VEHICLE MAINTENANCE	49,000	52,348	49,000	12,659	49,000	49,500
01-5319-14-22	SOFTWARE MAINTENANCE	46,230	45,927	48,628	45,183	48,628	56,416
	<b>SUBTOTAL MAINTENANCE</b>	<b>141,905</b>	<b>125,630</b>	<b>144,308</b>	<b>66,055</b>	<b>144,308</b>	<b>152,596</b>
01-5401-14-22	COMMUNICATIONS	18,588	16,213	16,440	7,901	16,440	16,560
01-5402-14-22	DUES & SUBSCRIPTIONS	7,165	6,416	7,220	5,141	6,500	7,468
01-5403-14-22	GENERAL INSURANCE	50,891	50,191	50,891	27,594	55,500	58,275
01-5404-14-22	PROFESSIONAL FEES	11,120	7,616	19,620	11,497	19,620	20,120
01-5405-14-22	ADVERTISING	1,500	200	1,500	250	1,000	1,300
01-5406-14-22	TRAINING	33,211	29,919	32,788	19,420	32,788	32,788
01-5408-14-22	ELECTRIC UTILITY SER	31,815	23,173	29,000	6,625	25,000	25,000
01-5411-14-22	MACHINERY AND EQUIPM	3,065	3,023	3,305	1,356	3,305	3,305
01-5415-14-22	CRIME/FIRE PREVENTIO	2,500	701	2,500	0	2,500	2,500
01-5418-14-22	AUTO ALLOWANCE	6,421	6,332	6,300	3,118	6,389	6,300
01-5419-14-22	CLOTHING ALLOWANCE	3,100	3,100	3,100	3,100	3,100	3,100
01-5424-14-22	ACCREDITATION	0	0	1,201	0	1,200	1,200
01-5440-14-22	NATURAL GAS UTILITY	5,100	4,590	5,100	4,899	7,500	7,500
01-5441-14-22	SOLID WASTE UTILITY	2,987	2,844	3,017	1,422	3,017	3,017
01-5442-14-22	WATER/SEWER UTILITY	8,000	6,193	8,000	1,482	8,000	8,000
01-5446-14-22	STORM WATER UTILITY	3,200	3,079	3,200	1,540	3,200	3,200
01-5450-14-22	CAMERAS	0	0	39,000	39,000	39,000	0
01-5455-14-22	UNIFORM PURCHASE/REN	18,500	11,943	18,500	11,559	18,500	19,000
01-5499-14-22	MISCELLANEOUS SERVIC	17,680	13,400	17,680	7,477	17,680	10,000
	<b>SUBTOTAL SERVICES</b>	<b>224,843</b>	<b>188,934</b>	<b>268,362</b>	<b>153,379</b>	<b>270,239</b>	<b>228,633</b>
01-5504-14-22	MACHINERY & EQUIPMEN	6,710	2,750	11,528	13,278	11,528	7,590
01-5508-14-22	OFFICE MACHINERY & E	2,780	1,131	8,465	6,394	8,465	8,080
01-5530-14-22	POLICE OFFICER EQUIP	19,100	15,160	19,052	8,772	19,052	24,650
	<b>SUBTOTAL MINOR EQUIPMENT/PROJECTS</b>	<b>28,590</b>	<b>19,041</b>	<b>39,045</b>	<b>28,444</b>	<b>39,045</b>	<b>40,320</b>
01-6502-14-22	BUILDINGS	20,700	13,005	36,321	0	36,321	29,650
01-6504-14-22	MACHINERY & EQUIPMEN	0	0	0	0	0	60,000
01-6505-14-22	MOTOR VEHICLES	50,445	51,116	167,205	0	167,205	42,823
	<b>SUBTOTAL CAPITAL</b>	<b>71,145</b>	<b>64,121</b>	<b>203,526</b>	<b>0</b>	<b>203,526</b>	<b>132,473</b>
	<b>POLICE</b>	<b>5,737,046</b>	<b>5,338,160</b>	<b>6,423,004</b>	<b>2,914,601</b>	<b>6,285,280</b>	<b>6,632,403</b>

**CITY OF GAINESVILLE  
BUDGET 2022-2023  
GENERAL FUND POLICE**



**EXPENDITURE SUMMARY**

CLASSIFICATION	2020-21	2020-21	2021-22	2021-22	2021-22	2022-23
	REVISED	ACTUAL	ADOPTED BUDGET	ACTUAL SIX MONTHS	REVISED BUDGET	PROPOSED BUDGET
PERSONNEL	5,110,736	4,798,851	5,598,776	2,600,060	5,440,607	5,877,964
SUPPLIES	159,827	141,583	168,987	66,663	187,555	200,417
MAINTENANCE	141,905	125,630	144,308	66,055	144,308	152,596
SERVICES	224,843	188,934	268,362	153,379	270,239	228,633
MINOR EQUIPMENT/PROJECTS	28,590	19,041	39,045	28,444	39,045	40,320
CAPITAL OUTLAY	71,145	64,121	203,526	0	203,526	132,473
<b>TOTAL</b>	<b>5,737,046</b>	<b>5,338,160</b>	<b>6,423,004</b>	<b>2,914,601</b>	<b>6,285,280</b>	<b>6,632,403</b>

Workload/Demand and Staffing charts are located on the next page.

**CITY OF GAINESVILLE  
BUDGET 2022-2023  
GENERAL FUND POLICE**

**WORKLOAD/DEMAND**

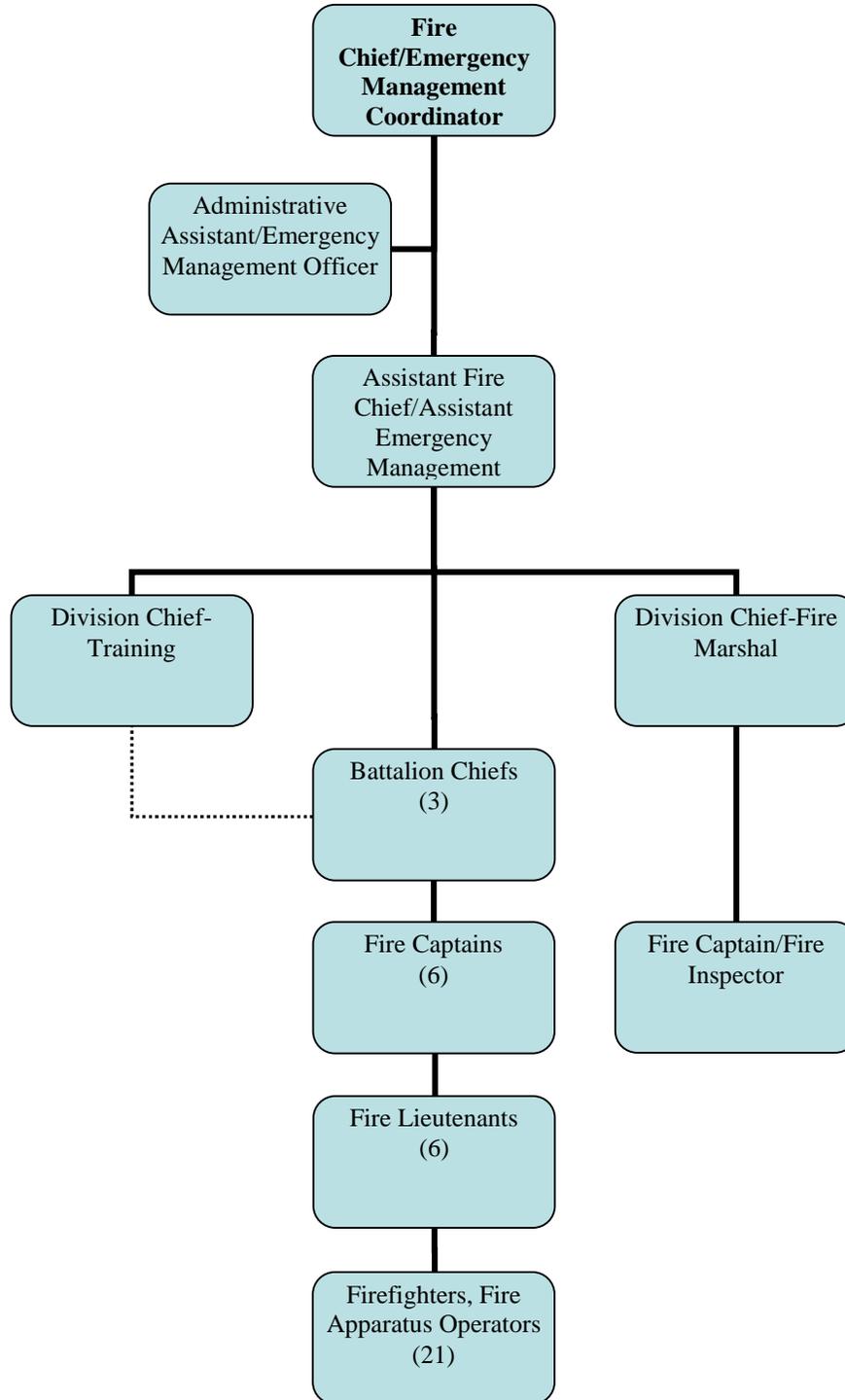
	ACTUAL 2019	ACTUAL 2020	ACTUAL 2021	ESTIMATED 2022	ESTIMATED 2023
CALLS FOR SERVICE (ALL)	31,875	30,637	30,458	32,000	33,000
CALLS FOR SERVICE (PD)	29,640	27,445	26,354	27,000	28,000
CITATIONS ISSUED (Citations and Warnings)	12,436	7,263	6,567	8,000	9,000
ALARMS (Burglary, Robbery)	864	826	787	800	800
DISTURBANCES (Includes Domestic)	1,086	1,115	1,120	1,100	1,200
ACCIDENTS (Major, Minor, Hit and Run)	784	715	832	875	925
MURDER	0	1	0	0	0
ROBBERY	5	9	10	5	8
AGGRAVATED ASSAULT	61	68	48	50	55
VEHICLE THEFT	11	28	48	40	40
BURGLARY	61	82	71	50	70
THEFT	273	386	328	325	350
RAPE	10	12	5	5	10
CASES ASSIGNED - CID	2,126	1,791	1,421	1,250	1,500
CASES CLEARED - CID (Filed, Exception)	1,553	1,208	791	850	900
911 CALLS	19,087	15,897	15,682	17,000	17,500
ANIMAL CONTROL CALLS	2,415	2,405	2,121	2,500	2,750

**STAFFING**

POSITION	ACTUAL 2019	ACTUAL 2020	ACTUAL 2021	BUDGETED 2022	PROPOSED 2023
POLICE					
POLICE CHIEF	1	1	1	1	1
POLICE CAPTAIN	3	3	3	3	3
POLICE SERGEANT	4	4	4	4	4
POLICE SERGEANT CID	1	1	1	1	1
POLICE SERGEANT ADMIN	0	0	0	1	1
POLICE INVESTIGATOR	5	5	5	5	5
POLICE CORPORAL	4	4	4	4	4
POLICE OFFICER	24	24	24	24	24
COMMUNICATIONS SUPERVISOR	1	1	1	1	1
COMMUNICATIONS OPERATOR	8	8	8	8	8
ADMINISTRATIVE ASSISTANT	1	1	1	1	1
RECORDS CLERK	1	1	1	1	1
PROPERTY & EVIDENCE COORD	1	1	1	1	1
PUBLIC SERVICE OFFICERS	0	0	0	1	1
ANIMAL CONTROL OFFICER	1	1	1	2	2
BUILDING SERVICES TECHNICIAN	1	1	1	1	1
TOTAL POLICE	56	56	56	56	59

# Fire Department and Emergency Management

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## Emergency Management

**General Fund: 01**  
**Department Code: 15**  
**Program Code: 16**

### **Mission:**

Gainesville Fire-Rescue exists to protect lives, property, and render aid to citizens and visitors of Gainesville by providing excellent customer service through: Fire suppression and rescue activities, medical first responder services, public safety education, emergency management and fire prevention activities.

### **Vision:**

Gainesville Fire-Rescue will use the full extent of resources approved and provided by the City Council to protect the lives, property, and tax base of the city. Through the mission of Gainesville Fire-Rescue, the quality of life and the health, safety, and welfare of the citizens of the City of Gainesville may be preserved.

The administration and employees of Gainesville Fire-Rescue are prepared to take great risks to save lives, calculated risks to save savable property and will protect its employees by taking no risks to attempt to save unsavable lives or property.

### **Department Description:**

The Division of Emergency Management is organized as a division of the Gainesville Fire Department under the direction of Wayne Twiner, Fire Chief and Emergency Management Coordinator. Jason James, Assistant Fire Chief, serves a dual role as the Assistant Emergency Management Coordinator. Tamara Sieger fills a dual role as department Administrative Assistant and the Emergency Management Officer. To address potential threats, the Emergency Management Division maintains the city's Emergency Management Plan. This plan provides the framework upon which the City of Gainesville prepares for, responds to, and performs its emergency response functions during times of natural or human caused disaster. The plan is based on the four phases of Emergency Management:

- **Mitigation** – Those activities, which eliminate or reduce the probability of disaster.
- **Preparedness** – Those activities which governments, organizations, and individuals develop to save lives and minimize damage.
- **Response** – Those actions that minimize loss of life and property damage and provide emergency assistance.
- **Recovery** – Those short and long-term activities which restore city operations and help return the community to a normal state.

When the City of Gainesville faces an emergency or disaster situation requiring the coordination of activities of multiple departments, the Emergency Operations Center may be activated. The division works with appropriate City departments as well as various county, state, and federal agencies to respond effectively and quickly provide for the continuity of services for the public. After the disaster, Emergency Management serves as the coordinating agency and contact point for the recovery process with Texas Division of Emergency Management (TDEM) and the Federal Emergency Management Administration (FEMA). The Emergency Operations Center is located in the Gainesville Public Safety Center at 201 Santa Fe St.

**Accomplishments:**

- Held Covid After-Action Review with EOC Staff on November 18,2021
- Purchased 16’ Shelter equipment trailer for cots, blankets, water, etc.
- Reviewed City of Gainesville Water Emergency Response Plan
- One member attended Public Information Officer Course at Emergency Management Institute
- Updated Critical Infrastructure list for City facilities with ONCOR
- Completed TCOG Critical Infrastructure Risk Methodology matrix
- Implemented City of Gainesville Pandemic Policy
- Provided Code Red presentation for City employee orientation; Promoted sign-ups City-wide
- Two members ttended Zoo Haz-Wopper Course May 30,2022
- Hosted virtual National Weather Service Storm Spotter class
- Joined Carter BloodCare Blood Emergency Readiness Corps; Hosted multiple blood drives
- City IT Director joined TCOG/Texoma Cyber-Security Working Group
- Participation and Administration of SHSP (State Homeland Security Grant Program); SERI (State Emergency Radio Infrastructure) Grant Program; EMPG (Emergency Management Grant Program)
- Participated in TCOG Regional HSAC (Homeland Security Advisory Committee), EMC Working Group, Communications focus group and other regional meetings

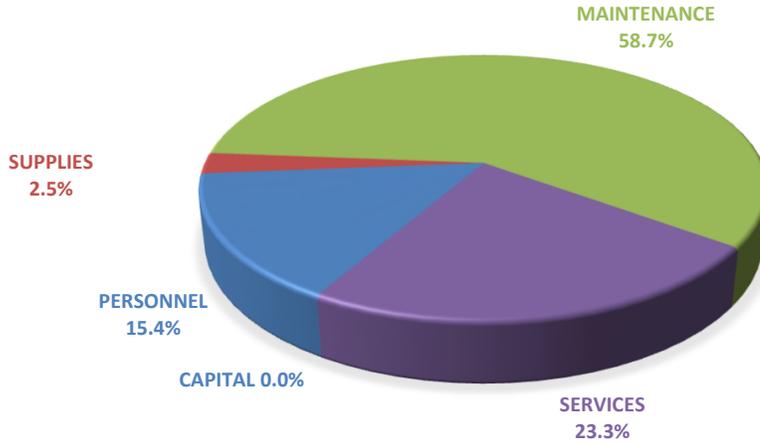
**Performance Measures:**

	<b>Actual 2019</b>		<b>Actual 2020</b>		<b>Actual 2021</b>		<b>Estimated 2022</b>		<b>Budget 2023</b>	
Publish Public Education Press Releases	Published	5	Published	15	Published	6	Published	4	Published	4
Emergency Management and Homeland Security meetings attended	Scheduled Attended	20 16	Scheduled Attended	20 75	Scheduled Attended (Covid)	20 50	Scheduled Attended (Covid and Winter Storm)	20 50	Scheduled	24
Attend 3 required Emergency Management courses annually	Scheduled Attended	3 3	Scheduled Attended	3 3	Scheduled Attended	3 3	Scheduled Attended	3 3	Scheduled	3
Administer Emergency Management related grants	Grants Maintained	2 2	Grants Maintained	2 4	Grants Maintained (Homeland Security, EMPG, Cares Act)	2 5	Grants Maintained (Homeland Security, Winter Storm, EMPG, Cares Act)	2 3	Grants Maintained	4/3

**CITY OF GAINESVILLE  
BUDGET 2022-2023  
GENERAL FUND EMERGENCY MANAGEMENT**

<b>ACCOUNT NUMBER</b>	<b>DESCRIPTION</b>	<b>2020-21 REVISED BUDGET</b>	<b>2020-21 ACTUAL</b>	<b>2021-22 ADOPTED BUDGET</b>	<b>2021-22 ACTUAL SIX MONTHS</b>	<b>2021-22 REVISED BUDGET</b>	<b>2022-23 PROPOSED BUDGET</b>
01-5101-15-16	SALARIES	5,553	5,484	5,778	2,776	5,889	6,214
01-5111-15-16	RETIREMENT	686	678	714	343	728	783
01-5112-15-16	FICA	419	413	442	210	448	475
01-5118-15-16	WORKER COMPENSATION	65	65	112	54	114	120
	<b>SUBTOTAL PERSONNEL</b>	<b>6,723</b>	<b>6,640</b>	<b>7,046</b>	<b>3,383</b>	<b>7,179</b>	<b>7,592</b>
01-5201-15-16	OFFICE SUPPLIES	800	800	800	0	800	800
01-5202-15-16	POSTAGE	50	2	50	3	50	50
01-5299-15-16	MISCELLANEOUS SUPPLI	400	350	400	0	400	400
	<b>SUBTOTAL SUPPLIES</b>	<b>1,250</b>	<b>1,152</b>	<b>1,250</b>	<b>3</b>	<b>1,250</b>	<b>1,250</b>
01-5304-15-16	MACHINERY & EQUIPMEN	5,400	5,366	5,400	0	5,400	17,225
01-5319-15-16	SOFTWARE MAINTENANCE	13,938	13,938	13,938	0	11,750	11,750
	<b>SUBTOTAL MAINTENANCE</b>	<b>19,338</b>	<b>19,303</b>	<b>19,338</b>	<b>0</b>	<b>17,150</b>	<b>28,975</b>
01-5401-15-16	COMMUNICATIONS	1,100	850	1,100	0	1,100	1,100
01-5402-15-16	DUES & SUBSCRIPTIONS	2,000	1,999	2,000	0	2,000	2,000
01-5403-15-16	GENERAL INSURANCE	25	16	25	8	25	18
01-5406-15-16	TRAINING	6,150	6,058	6,150	2,244	6,500	7,000
01-5408-15-16	ELECTRIC UTILITY SER	1,359	1,252	1,373	519	1,373	1,387
	<b>SUBTOTAL SERVICES</b>	<b>10,634</b>	<b>10,174</b>	<b>10,648</b>	<b>2,770</b>	<b>10,998</b>	<b>11,505</b>
01-5504-15-16	MACHINERY & EQUIPMEN	0	0	7,865	7,865	7,865	0
	<b>SUBTOTAL EQUIPMENT &amp; MACHINERY</b>	<b>0</b>	<b>0</b>	<b>7,865</b>	<b>7,865</b>	<b>7,865</b>	<b>0</b>
01-6504-15-16	MACHINERY & EQUIPMEN	0	0	134	0	0	0
	<b>SUBTOTAL EQUIPMENT &amp; MACH CAPITAL</b>	<b>0</b>	<b>0</b>	<b>134</b>	<b>0</b>	<b>0</b>	<b>0</b>
	<b>EMERGENCY MANAGEMENT</b>	<b>37,945</b>	<b>37,269</b>	<b>46,281</b>	<b>14,021</b>	<b>44,442</b>	<b>49,322</b>

**CITY OF GAINESVILLE  
BUDGET 2022-2023  
GENERAL FUND EMERGENCY MANAGEMENT**



**EXPENDITURE SUMMARY**

CLASSIFICATION	2020-21	2020-21	2021-22	2021-22	2021-22	2022-23
	REVISED	ACTUAL	ADOPTED	ACTUAL	REVISED	PROPOSED
			BUDGET	SIX MONTHS	BUDGET	BUDGET
PERSONNEL	6,723	6,640	7,046	3,383	7,179	7,592
SUPPLIES	1,250	1,152	1,250	3	1,250	1,250
MAINTENANCE	19,338	19,303	19,338	0	17,150	28,975
SERVICES	10,634	10,174	10,648	2,770	10,998	11,505
CAPITAL	0	0	7,865	7,865	7,865	0
<b>TOTAL</b>	<b>37,945</b>	<b>37,269</b>	<b>46,147</b>	<b>14,021</b>	<b>44,442</b>	<b>49,322</b>

**WORKLOAD/DEMAND**

	ACTUAL	ACTUAL	ACTUAL	REVISED	PROPOSED
	2019	2020	2021	2022	2023
NOT APPLICABLE					

**STAFFING**

POSITION	ACTUAL	ACTUAL	ACTUAL	BUDGET	BUDGET
	2019	2020	2021	2022	2023
	0	0	0	0	0

## Fire Department

**General Fund: 01**  
**Department Code: 15**  
**Program Code: 23**

### **Mission:**

Gainesville Fire-Rescue exists to protect lives, property, and render aid to citizens and visitors of Gainesville by providing excellent customer service through: Fire suppression and rescue activities, medical first responder services, public safety education, emergency management and fire prevention activities.

### **Vision:**

Gainesville Fire-Rescue will use the full extent of resources approved and provided by the City Council to protect the lives, property, and tax base of the city. Through the mission of Gainesville Fire-Rescue, the quality of life and the health, safety, and welfare of the citizens of the City of Gainesville may be preserved.

The administration and employees of Gainesville Fire-Rescue are prepared to take great risks to save lives, calculated risks to save savable property and will protect its employees by taking no risks to attempt to save unsavable lives or property.

### **Department Description:**

Gainesville Fire-Rescue's personnel are among the finest in the business and are very dedicated to the profession. We respond out of three fire stations with forty-one sworn personnel and one civilian administrative assistant/emergency management officer. Our organization responds mutual aid with ten volunteer departments in the county and regionally through agreements with Texoma Council of Governments member entities. Fire-Rescue also participates in statewide response with Texas Task Force-1. We are very fortunate to have the strong support of both the City Council and the City Manager's office to offer the quality services we provide.

### **Accomplishments:**

- Met requirements of Texas Commission on Fire Protection (TCFP).
- Completed all department training requirements for Texas Commission on Fire Protection and Department of State Health Services
- Attended specialty rescue training (Swift Water, High-Angle Rope Rescue, Low-Angle Rope Rescue).
- Performed all routine apparatus and equipment maintenance as scheduled
- Performed annual inspection program, acceptance testing, annual inspections, etc.
- Administered Smoke Alarm and Juvenile Fire Setter programs
- Conducted fire investigations within the City of Gainesville
- Completed annual inspection and cleaning of PPE.
- Conducted annual Concept 2 Row Fitness Test
- Delivered successful Fire Safety Education annual program and videos to schools
- Several personnel participate in Gainesville Leadership Academy and Lean projects
- Maintained web site and social media page and Public Information
- Transitioned to new Emergency Reporting Records Management Software

## Performance Measures

		Actual 2019	Actual 2020	Actual 2021	Estimated 2022	Budget 2023
Protect community from loss of life due to fires	Lives lost	1	1	0	0	0
Complete Fire safety inspections on 50% of all businesses annually including Certificate of Occupancy inspections and re-inspections. Complete all other inspection types as required.	Number of businesses Completed	1,462	1,326 *Decrease due to COVID-19	1,400	1,400	1,400
Complete state training requirement of 1,260 hours per year (30 per FF)	Required Training Hours	1,260	1,260	1,260	1,260	1,260
	Actual Training Hours	8,864	9,115	9,000	9,050	9,050
Maintain structure fire response times inside City limits within NFPA requirements (In minutes)	Actual response time in City limits – Dispatch to Arrival time. Not including Call receive to dispatch time.	5:41 minutes	5:41 minutes	5:30 minutes	5:30 minutes	6:00 minutes

### Major Goals for Fiscal Year 2022-2023:

(Line item numbers indicate the location of funding for the objective.)

#### Goal 2: Improve Gainesville’s basic infrastructure.

##### Objectives for Goal 2:

2.7 Start construction on new Fire Station #2 (see Goal 6.2).

#### Goal 6: Provide a safe and prepared City.

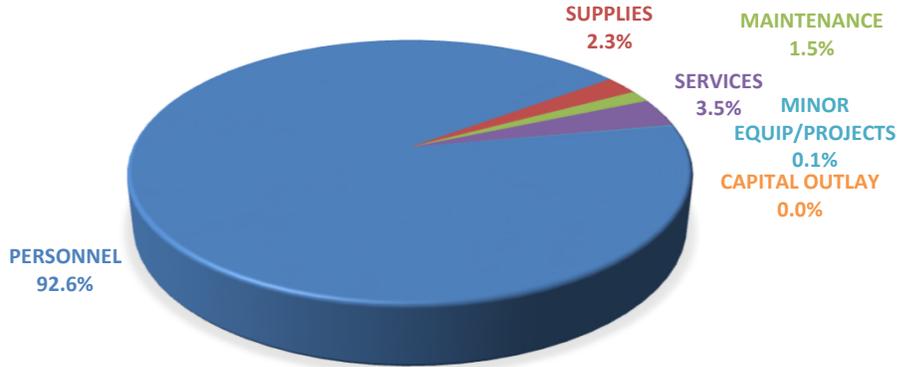
##### Objectives for Goal 6:

6.2 Start construction on Fire Station #2 (Goal 2.7).

**CITY OF GAINESVILLE  
BUDGET 2022-2023  
GENERAL FUND FIRE OPERATIONS**

<b>ACCOUNT NUMBER</b>	<b>DESCRIPTION</b>	<b>2020-21 REVISED BUDGET</b>	<b>2020-21 ACTUAL</b>	<b>2021-22 ADOPTED BUDGET</b>	<b>2021-22 ACTUAL SIX MONTHS</b>	<b>2021-22 REVISED BUDGET</b>	<b>2022-23 PROPOSED BUDGET</b>
01-5101-15-23	SALARIES	2,707,129	2,695,034	2,854,537	1,365,838	2,852,377	2,968,500
01-5106-15-23	OVERTIME	160,000	170,199	90,600	48,222	103,000	100,600
01-5107-15-23	HOLIDAY PAY	210,600	193,702	210,600	123,156	210,600	210,600
01-5110-15-23	LONGEVITY	29,100	29,100	30,120	30,120	30,120	31,740
01-5111-15-23	RETIREMENT	407,280	404,749	416,262	205,871	418,464	440,277
01-5112-15-23	FICA	246,724	241,607	257,638	122,852	253,628	267,311
01-5113-15-23	FRRF	1,872	0	1,872	0	1,872	1,872
01-5116-15-23	HEALTH/LIFE/CAREFLITE	312,053	285,602	301,166	145,209	294,142	346,106
01-5117-15-23	HALF TIME PAY - FIRE	59,400	59,257	59,400	33,520	62,218	62,400
01-5118-15-23	WORKER COMPENSATION	37,482	35,293	63,597	30,540	63,471	65,989
01-5119-15-23	OTHER PAYROLL EXPENS	117,995	116,544	116,260	57,167	116,441	114,120
	<b>SUBTOTAL SALARIES AND BENEFITS</b>	<b>4,289,635</b>	<b>4,231,087</b>	<b>4,402,052</b>	<b>2,162,496</b>	<b>4,406,333</b>	<b>4,609,515</b>
01-5201-15-23	OFFICE SUPPLIES	3,500	3,485	3,500	335	3,500	3,500
01-5202-15-23	POSTAGE	200	53	200	93	200	200
01-5206-15-23	FUELS OILS LUBRICANT	37,500	33,757	36,000	19,298	62,000	65,000
01-5207-15-23	SMALL TOOLS AND INST	37,000	36,830	37,000	16,753	37,000	37,000
01-5208-15-23	CLEANING SUPPLIES	3,500	3,499	3,500	1,121	3,500	3,500
01-5209-15-23	CHEMICAL & MEDICAL S	3,750	3,645	3,750	3,534	3,750	3,750
01-5299-15-23	MISCELLANEOUS SUPPLI	580	579	600	397	600	600
	<b>SUBTOTAL SUPPLIES</b>	<b>86,030</b>	<b>81,848</b>	<b>84,550</b>	<b>41,530</b>	<b>110,550</b>	<b>113,550</b>
01-5302-15-23	BUILDING MAINTENANCE	11,500	7,666	7,000	1,133	7,000	7,000
01-5304-15-23	MACHINERY & EQUIPMEN	6,500	6,468	6,500	5,595	6,500	7,000
01-5305-15-23	VEHICLE MAINTENANCE	40,000	40,793	40,000	(19,013)	40,000	45,000
01-5309-15-23	OFFICE EQUIPMENT MAI	1,150	1,132	1,150	459	1,150	1,150
01-5319-15-23	SOFTWARE MAINTENANCE	11,460	10,193	22,200	13,352	17,000	12,000
	<b>SUBTOTAL MAINTENANCE</b>	<b>70,610</b>	<b>66,252</b>	<b>76,850</b>	<b>1,526</b>	<b>71,650</b>	<b>72,150</b>
01-5401-15-23	COMMUNICATIONS	10,225	9,989	10,400	5,339	10,400	11,000
01-5402-15-23	DUES & SUBSCRIPTIONS	3,300	3,225	3,300	2,543	3,300	3,300
01-5403-15-23	GENERAL INSURANCE	32,000	32,421	33,600	17,315	35,000	36,750
01-5404-15-23	PROFESSIONAL FEES	6,500	6,395	6,500	4,671	6,500	6,500
01-5405-15-23	ADVERTISING	200	500	250	0	250	250
01-5406-15-23	TRAINING	25,000	25,295	28,000	8,725	31,000	28,000
01-5408-15-23	ELECTRIC UTILITY SER	8,908	8,553	8,997	3,336	8,997	9,087
01-5413-15-23	TUITION REIMBURSEMEN	2,000	3,058	2,000	141	2,000	2,000
01-5415-15-23	CRIME/FIRE PREVENTIO	2,500	3,766	2,500	1,741	2,500	2,500
01-5418-15-23	AUTO ALLOWANCE	6,421	6,332	6,300	3,118	6,389	6,300
01-5440-15-23	NATURAL GAS UTILITY	6,000	4,597	6,060	3,434	6,060	6,121
01-5441-15-23	SOLID WASTE UTILITY	3,500	3,290	3,623	1,771	3,623	3,750
01-5442-15-23	WATER/SEWER UTILITY	5,875	4,863	5,875	1,553	5,875	6,095
01-5446-15-23	STORM WATER UTILITY	1,360	1,386	1,360	366	1,400	1,400
01-5450-15-23	DEBT SERVICE	0	0	141,860	141,860	141,860	0
01-5455-15-23	UNIFORM PURCHASE/REN	39,425	39,375	40,625	16,803	40,625	47,500
01-5460-15-23	OFFICE EQUIPMENT REN	4,000	2,899	4,000	1,190	3,000	3,000
01-5499-15-23	MISCELLANEOUS SERVIC	1,000	2,452	2,000	0	2,000	2,000
	<b>SUBTOTAL SERVICES</b>	<b>158,214</b>	<b>158,396</b>	<b>307,250</b>	<b>213,906</b>	<b>310,779</b>	<b>175,553</b>
01-5503-15-23	FURNITURE & FIXTURES	2,500	2,514	2,500	1,792	2,500	2,500
01-5504-15-23	MACHINERY & EQUIPMEN	13,900	8,107	2,500	0	2,500	2,500
	<b>SUBTOTAL MINOR EQUIPMENT/PROJECTS</b>	<b>16,400</b>	<b>10,621</b>	<b>5,000</b>	<b>1,792</b>	<b>5,000</b>	<b>5,000</b>
01-6505-15-23	MOTOR VEHICLES	0	0	55,000	4,956	59,956	0
	<b>SUBTOTAL CAPITAL</b>	<b>0</b>	<b>0</b>	<b>55,000</b>	<b>4,956</b>	<b>59,956</b>	<b>0</b>
	<b>FIRE OPERATIONS</b>	<b>4,620,889</b>	<b>4,548,204</b>	<b>4,930,702</b>	<b>2,426,206</b>	<b>4,964,268</b>	<b>4,975,768</b>

**CITY OF GAINESVILLE  
BUDGET 2022-2023  
GENERAL FUND FIRE OPERATIONS**



**EXPENDITURE SUMMARY**

CLASSIFICATION	2020-21	2020-21	2021-22	2021-22	2021-22	2022-23
	REVISED	ACTUAL	ADOPTED	ACTUAL	REVISED	PROPOSED
			BUDGET	SIX MONTHS	BUDGET	BUDGET
PERSONNEL	4,289,635	4,231,087	4,402,052	2,162,496	4,406,333	4,609,515
SUPPLIES	86,030	81,848	84,550	41,530	110,550	113,550
MAINTENANCE	70,610	66,252	76,850	1,526	71,650	72,150
SERVICES	158,214	158,396	307,250	213,906	310,779	175,553
MINOR EQUIP/PROJECTS	16,400	10,621	5,000	1,792	5,000	5,000
CAPITAL OUTLAY	0	0	55,000	4,956	59,956	0
<b>TOTAL</b>	<b>4,620,889</b>	<b>4,548,204</b>	<b>4,930,702</b>	<b>2,426,206</b>	<b>4,964,268</b>	<b>4,975,768</b>

Workload/Demand and Staffing charts are located on the next page.

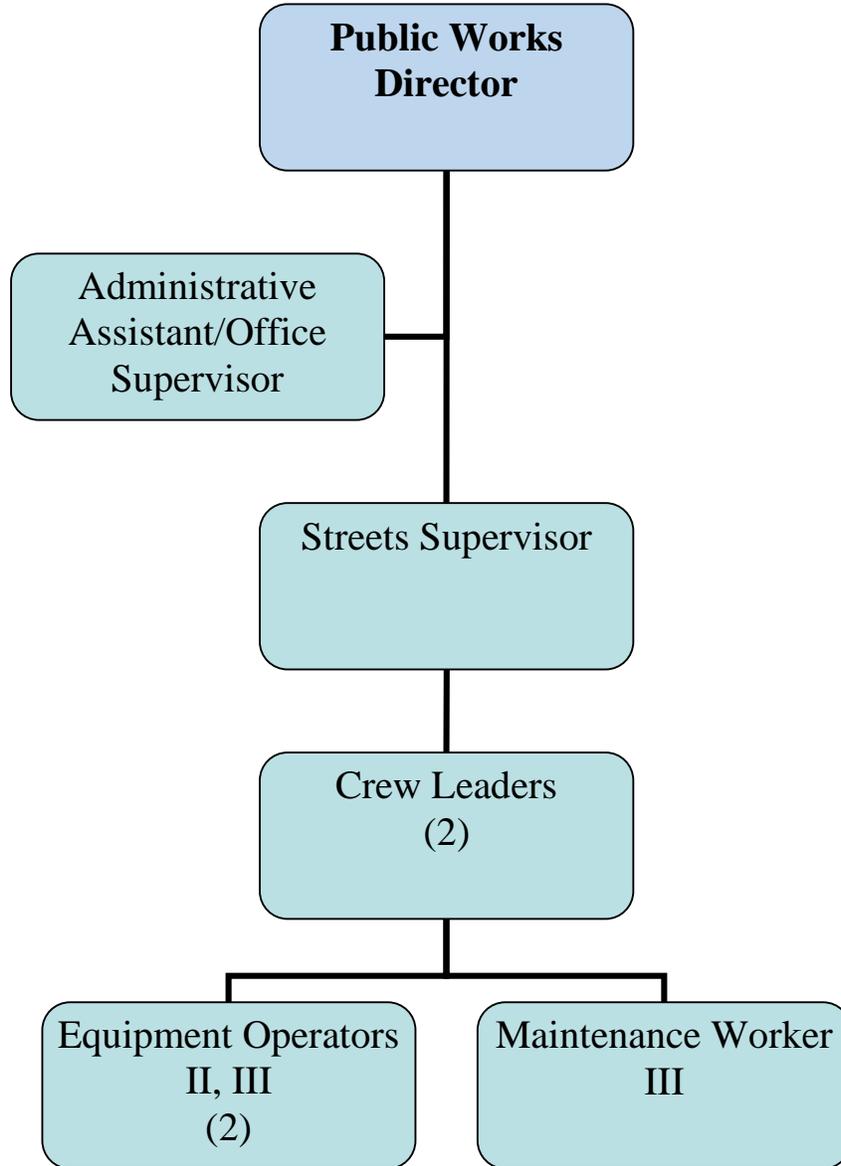
**CITY OF GAINESVILLE  
BUDGET 2022-2023  
GENERAL FUND FIRE OPERATIONS**

<b>WORKLOAD/DEMAND</b>					
	ACTUAL 2019	ACTUAL 2020	ACTUAL 2021	ESTIMATED 2022	PROPOSED 2023
TOTAL INCIDENTS	3,124	3,302	3,640	3,800	4,000
TOTAL FIRES	169	170	147	178	178
STRUCTURE FIRES	30	32	29	32	32
VEHICLE FIRES	24	29	18	30	30
VEGETATION FIRES	106	49	50	50	50
RUBBISH FIRES	21	38	35	40	40
OTHER FIRES	10	22	13	20	20
HAZARDOUS CONDITIONS	208	158	123	160	160
SERVICE CALLS	224	405	472	450	450
GOOD INTENT CALLS	237	275	339	270	300
OTHER CALLS	8	2	2	5	10
TOTAL FALSE CALLS	185	153	184	160	180
EMS ASSISTS	1,908	2,049	1,926	2,100	2,300
MOTOR VEHICLE ACCIDENTS	304	368	425	400	500
RESCUE CALLS	12	17	20	15	20
TEXAS TASK FORCE 1 DEPLOYMENTS	3	1	2	3	3
TRAINING HOURS	7,000	9,115	8,885	7,000	9,000
FIRE HYDRANTS MAINTAINED	850	850	924	890	930
FIRE PREVENTION/PUBLIC SAFETY EDUCATION PROGRA 35*		24***	3***	50	30
CLASS A OCCUPANCY INSPECTIONS	0**	0**	0**	0**	0
FIRE MARSHAL OFFICE INSPECTIONS	600	800	1,280	1,280	1,280
HAZARDS IDENTIFIED DURING INSPECTIONS	424	526	935	550	700
HAZARDS CORRECTED	402	428	830	550	620

<b>STAFFING</b>					
	ACTUAL 2019	ACTUAL 2020	ACTUAL 2021	BUDGETED 2022	PROPOSED 2023
<b>POSITION</b>					
FIRE OPERATIONS					
FIRE CHIEF	1	1	1	1	1
ASSISTANT FIRE CHIEF/ASST EMC	1	1	1	1	1
DIVISION CHIEF/TRAINING	1	1	1	1	1
DIVISION CHIEF/FIRE MARSHAL	1	1	1	1	1
FIRE DEPT ADMIN ASST/EMC OFFICER	1	1	1	1	1
FIRE CAPTAIN--FIRE INSPECTOR	1	1	1	1	1
FIRE BATTALION CHIEF	3	3	3	3	3
FIRE CAPTAIN	6	6	6	6	6
FIRE LIEUTENANT	6	6	6	6	6
FIRE DRIVERS/ENGINEERS	12	9	9	9	9
FIRE FIGHTERS	9	12	12	12	12
<b>TOTAL FIRE OPERATIONS</b>	<b>42</b>	<b>42</b>	<b>42</b>	<b>42</b>	<b>42</b>

**Public Works**  
(Administration, Street Maintenance)

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**Public Works-Administration,  
Street Maintenance**

**General Fund: 01  
Department Code: 16  
Program Codes: 10, 31**

**Mission:**

The mission of the Public Works Department is to provide maintenance and repairs to City owned infrastructure as well as facilities and equipment in an efficient manner to ensure that the City's investments meet or exceed maximum life expectancy. Public Works protects the investment in public streets through preventative maintenance and rebuilding of streets. The department maintains a safe environment within our City facilities, ensuring that safe and pleasant drinking water is delivered to the citizens of Gainesville, while protecting the environment by maintaining health and safety standards. The department responds to emergency conditions as needed.

**Vision:**

The Public Works Department's vision is to achieve greater satisfaction, increase reliability, increase efficiency and resource conservation by maximizing the use of state-of-the-art technology.

**Department Description:**

The Streets Division is responsible for street maintenance including all general repairs needed to repair damage caused by water breaks; maintaining the riding surface of the City streets, such as pothole repairs, utility cut repairs, reconstruction, overlay coating, mechanical street sweeping, sign maintenance and installation, and other repairs as needed for preventative maintenance. Since this division has heavy construction equipment, it responds to severe weather and emergency situations and is utilized to support all other divisions within the City when heavy equipment is required. The City currently maintains 96 miles of streets and maintains 10 miles of channel.

The Public Works Administration provides guidance and managerial support for all Public Works divisions and handles requests and concerns from residents. The Administration division coordinates assigned activities with other City departments and outside agencies and provides responsible administrative support to the City Manager and Finance by providing reports as requested.

**Accomplishments**

- SUMP Project "Package J" – Complete.
- SUMP Project " Package K - WIP
- O'Neal Street Overlay- Complete
- SUMP I (Culberson)- Complete
- Master Thoroughfare Plan – Complete
- SUMP Plan Update- Complete

**Departmental Performance Measures:**

- Respond to complaints within one day.
- Fix reported street sign problems within 24 hours 100% of the time.
- Repair potholes with 72 hours of notice.
- Repair street cuts within 3 weeks.
- Maintain pesticide certifications in the Street Division.

**Major Goals for Fiscal Year 2022-2023**

(Line item numbers indicate the location of funding for the objective.)

**Goal 2: Improve Gainesville’s basic infrastructure.**

**Objectives for Goal 2:**

- 2.2 Start reconstruction of Modrall (R006-Red River to Lindsay) and Field )part R146 – Potter to Perry)
- 2.3 Seal streets that are identified in portions of G2 (central portion of the City) and G3 (southern portions of the City that were not complete from FY 2022. Then complete as much of the area as possible in G1 (north-central portion of the City).
- 2.4 Mill and overlay Garnett (M01:Dodson to Denton), Garnett (N09: Lindsay to Morris), Lindsay and Denton (N23: Multiple Sections), Perry, Mill, Potter, Buck and Hancock (N29: Multiple Sections).

**Goal 3: Improve the visual appearance of Gainesville.**

**Objectives for Goal 3:**

- 3.1 Bring 20 substandard structures into compliance with City codes (see Goal 6.1).

**Goal 6: Provide a safe and prepared City.**

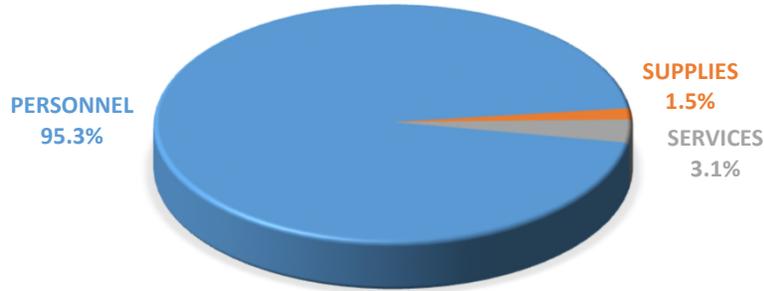
**Objectives for Goal 6:**

- 6.1 Bring 20 substandard structures into compliance with City codes (see Goal 3.1).

**CITY OF GAINESVILLE  
BUDGET 2022-2023  
GENERAL FUND PUBLIC WORKS ADMINISTRATION**

<b>ACCOUNT NUMBER</b>	<b>DESCRIPTION</b>	<b>2020-21 REVISED</b>	<b>2020-21 ACTUAL</b>	<b>2021-22 ORIGINAL BUDGET</b>	<b>2021-22 ACTUAL SIX MONTHS</b>	<b>2021-22 REVISED BUDGET</b>	<b>2022-23 PROPOSED BUDGET</b>
01-5101-16-10	SALARIES	66,609	66,348	71,990	34,550	71,785	76,014
01-5106-16-10	OVERTIME	995	875	400	0	400	400
01-5110-16-10	LONGEVITY	1,500	1,500	1,560	1,560	1,560	1,620
01-5111-16-10	RETIREMENT	8,695	8,646	9,291	4,538	9,268	9,986
01-5112-16-10	FICA	5,199	5,044	5,750	2,684	5,589	6,063
01-5116-16-10	HEALTH/LIFE/CAREFLITE	7,547	6,972	7,170	3,526	7,100	8,240
01-5118-16-10	WORKER COMPENSATION	70	70	120	59	120	127
01-5119-16-10	OTHER PAYROLL EXPENS	1,243	1,226	1,220	604	1,237	1,220
	<b>SUBTOTAL SALARIES AND BENEFITS</b>	<b>91,858</b>	<b>90,681</b>	<b>97,501</b>	<b>47,521</b>	<b>97,059</b>	<b>103,670</b>
01-5201-16-10	OFFICE SUPPLIES	1,100	955	1,100	313	1,100	1,100
01-5202-16-10	POSTAGE	50	0	50	0	50	50
01-5299-16-10	MISCELLANEOUS SUPPLI	500	304	500	361	500	500
	<b>SUBTOTAL SUPPLIES</b>	<b>1,650</b>	<b>1,259</b>	<b>1,650</b>	<b>674</b>	<b>1,650</b>	<b>1,650</b>
01-5403-16-10	GENERAL INSURANCE	4,046	4,046	4,167	1,308	2,700	2,835
01-5404-16-10	PROFESSIONAL FEES	200	169	200	96	200	200
01-5406-16-10	TRAINING	200	13	300	0	300	300
01-5499-16-10	MISCELLANEOUS SERVIC	75	35	75	0	75	75
	<b>SUBTOTAL SERVICES</b>	<b>4,521</b>	<b>4,263</b>	<b>4,742</b>	<b>1,404</b>	<b>3,275</b>	<b>3,410</b>
	<b>PUBLIC WORKS ADMINISTRATION</b>	<b>98,029</b>	<b>96,203</b>	<b>103,893</b>	<b>49,599</b>	<b>101,984</b>	<b>108,730</b>

**CITY OF GAINESVILLE  
BUDGET 2022-2023  
GENERAL FUND PUBLIC WORKS ADMINISTRATION**



**EXPENDITURE SUMMARY**

CLASSIFICATION	2020-21	2020-21	2021-22	2021-22	2021-22	2022-23
	REVISED	ACTUAL	ORIGINAL	ACTUAL	REVISED	PROPOSED
			BUDGET	SIX MONTHS	BUDGET	BUDGET
PERSONNEL	91,858	90,681	97,501	47,521	97,059	103,670
SUPPLIES	1,650	1,259	1,650	674	1,650	1,650
SERVICES	4,521	4,263	4,742	1,404	3,275	3,410
<b>TOTAL</b>	<b>98,029</b>	<b>96,203</b>	<b>103,893</b>	<b>49,599</b>	<b>101,984</b>	<b>108,730</b>

**WORKLOAD/DEMAND**

	ACTUAL	ACTUAL	ACTUAL	ESTIMATED	ESTIMATED
	2019	2020	2021	2022	2023
PREPARE & SUBMIT PAYROLL	26	26	26	26	26
PREPARE & SUBMIT PAYROLL	4	4	4	4	4

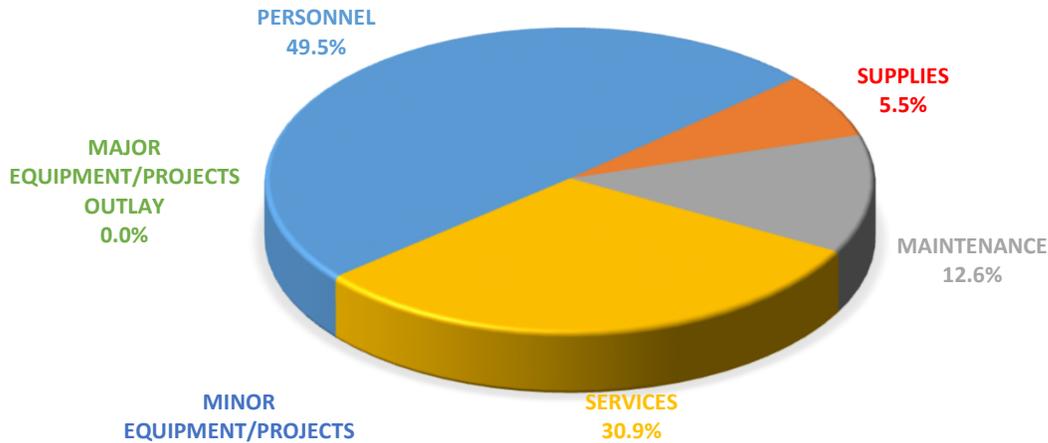
**STAFFING**

POSITION	ACTUAL	ACTUAL	ACTUAL	ESTIMATED	PROPOSED
	2019	2020	2021	2022	2023
PUBLIC WORKS ADMINISTRATION					
ADMINISTRATIVE ASSISTANT		1	1	1	1
<b>TOTAL PUBLIC WORKS ADMINISTRATION</b>		<b>1</b>	<b>1</b>	<b>1</b>	<b>1</b>

**CITY OF GAINESVILLE  
BUDGET 2022-2023  
GENERAL FUND STREET MAINTENTANCE**

<b>ACCOUNT NUMBER</b>	<b>DESCRIPTION</b>	<b>2020-21 REVISED</b>	<b>2020-21 ACTUAL</b>	<b>2021-22 ORIGINAL BUDGET</b>	<b>2021-22 ACTUAL SIX MONTHS</b>	<b>2021-22 REVISED BUDGET</b>	<b>2022-23 PROPOSED BUDGET</b>
01-5101-16-31	SALARIES	284,148	282,346	305,563	128,150	280,506	314,195
01-5106-16-31	OVERTIME	14,500	3,363	14,500	3,610	14,500	14,500
01-5107-16-31	HOLIDAY PAY	500	671	500	0	500	500
01-5110-16-31	LONGEVITY	5,640	5,640	5,760	5,520	5,520	5,460
01-5111-16-31	RETIREMENT	37,737	36,158	40,398	17,000	37,272	42,232
01-5112-16-31	FICA	23,292	22,258	25,003	10,457	22,995	25,641
01-5114-16-31	UNEMPLOYMENT CLAIMS	0	1,273	0	0	0	0
01-5116-16-31	HEALTH/LIFE INSURANC	41,801	38,350	43,020	14,117	33,799	49,440
01-5118-16-31	WORKER COMPENSATION	5,576	5,385	9,577	4,017	8,819	9,821
01-5119-16-31	OTHER PAYROLL EXPENS	530	523	520	257	527	520
	<b>SUBTOTAL SALARIES AND BENEFITS</b>	<b>413,724</b>	<b>395,967</b>	<b>444,841</b>	<b>183,129</b>	<b>404,438</b>	<b>462,308</b>
01-5201-16-31	OFFICE SUPPLIES	600	432	600	90	600	600
01-5202-16-31	POSTAGE	0	0	50	0	50	50
01-5206-16-31	FUELS OILS LUBRICANT	45,000	53,892	45,000	30,828	57,000	60,000
01-5299-16-31	MISCELLANEOUS SUPPLI	3,800	2,421	4,000	1,734	4,000	4,000
	<b>SUBTOTAL SUPPLIES</b>	<b>49,400</b>	<b>56,745</b>	<b>49,650</b>	<b>32,652</b>	<b>61,650</b>	<b>64,650</b>
01-5304-16-31	MACHINERY & EQUIPMEN	65,687	67,028	50,000	22,983	50,000	50,000
01-5305-16-31	VEHICLE MAINTENANCE	8,000	5,615	10,000	3,822	10,000	10,000
01-5310-16-31	STREETS ROAD & BRIDG	35,000	33,845	35,000	11,173	35,000	35,000
01-5311-16-31	SIGN & SIGNAL MAINTEN	6,000	6,452	10,000	3,000	10,000	8,000
01-5312-16-31	STREET LIGHT MAINTEN	6,000	5,599	6,000	(53)	6,000	6,000
01-5319-16-31	TRAFFIC PAINT MAINTEN	2,000	2,974	12,000	0	12,000	4,000
01-5399-16-31	MISCELLANEOUS MAINTEN	4,675	4,675	4,675	0	4,675	4,675
	<b>SUBTOTAL MAINTENANCE</b>	<b>127,362</b>	<b>126,189</b>	<b>127,675</b>	<b>40,926</b>	<b>127,675</b>	<b>117,675</b>
01-5401-16-31	COMMUNICATIONS	1,000	672	1,000	329	1,000	1,000
01-5403-16-31	GENERAL INSURANCE	10,500	9,536	10,500	7,007	14,015	14,716
01-5404-16-31	PROFESSIONAL FEES	600	854	500	90	500	500
01-5405-16-31	ADVERTISING	150	0	300	0	300	300
01-5406-16-31	TRAINING	400	340	800	205	800	4,800
01-5408-16-31	ELECTRIC UTILITY SER	257,550	257,097	260,126	87,676	260,126	262,727
01-5409-16-31	CONTRACTUAL SERVICES	0	0	0	2,234	2,234	0
01-5411-16-31	MACHINERY & EQUIPMEN	1,500	292	2,000	0	2,000	2,000
01-5455-16-31	UNIFORM PURCHASE/REN	2,000	2,044	2,500	794	2,500	2,500
	<b>SUBTOTAL SERVICES</b>	<b>273,700</b>	<b>270,835</b>	<b>277,726</b>	<b>98,336</b>	<b>283,475</b>	<b>288,543</b>
01-6504-16-31	MACHINERY & EQUIPMEN	0	8,749	0	0	0	0
01-6505-16-31	MOTOR VEHICLES	0	0	48,000	0	51,499	0
01-6510-16-31	STREETS ROADS BRIDGE	0	0	75,000	0	75,000	0
	<b>SUBTOTAL CAPITAL</b>	<b>0</b>	<b>0</b>	<b>123,000</b>	<b>0</b>	<b>126,499</b>	<b>0</b>
	<b>STREETS</b>	<b>864,186</b>	<b>854,110</b>	<b>1,022,892</b>	<b>355,043</b>	<b>1,003,737</b>	<b>933,176</b>

**CITY OF GAINESVILLE  
BUDGET 2022-2023  
GENERAL FUND STREET MAINTENANCE**



**EXPENDITURE SUMMARY**

CLASSIFICATION	2020-21	2020-21	2021-22	2021-22	2021-22	2022-23
	REVISED	ACTUAL	ORIGINAL BUDGET	SIX MONTHS ACTUAL	REVISED BUDGET	PROPOSED BUDGET
PERSONNEL	413,724	395,967	444,841	183,129	404,438	462,308
SUPPLIES	49,400	56,745	49,650	32,652	61,650	64,650
MAINTENANCE	127,362	126,189	127,675	40,926	127,675	117,675
SERVICES	273,700	270,835	277,726	98,336	283,475	288,543
MINOR EQUIPMENT/PROJECTS	0	0	0	0	0	0
MAJOR EQUIPMENT/PROJECTS OUTLAY	0	0	123,000	0	126,499	0

**WORKLOAD/DEMAND**

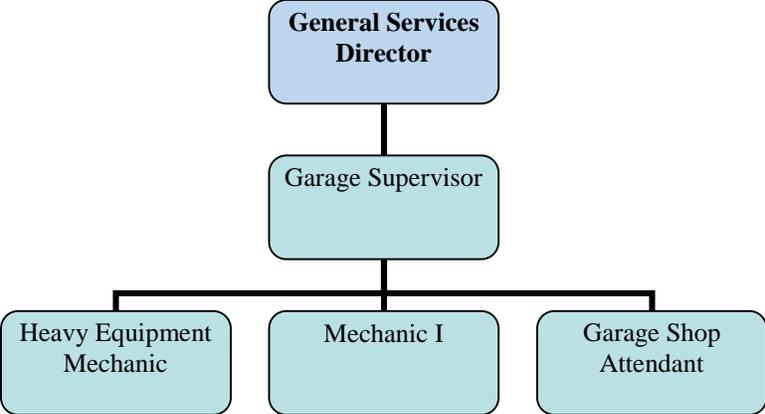
	ACTUAL	ACTUAL	ACTUAL	ESTIMATED	ESTIMATED
	2019	2020	2021	2022	2023
POTHOLE REPAIRS	0	3,374	4,491	3,903	3,903
STREET CUT REPAIRS	0	86	102	83	83
SIGNS INSTALLED/REPLACED	0	131	145	132	132
DEMOLITIONS	0	35	43	26	26
MILES OF STREETS SWEEP	0	868	704	737	737

**STAFFING**

POSITION	ACTUAL	ACTUAL	ACTUAL	ESTIMATED	PROPOSED
	2019	2020	2021	2022	2023
STREET MAINTENANCE					
STREETS SUPERVISOR		1	1	1	1
CREW LEADER		2	2	2	2
EQUIPMENT OPERATOR III		1	1	1	1
EQUIPMENT OPERATOR II		1	1	1	1

# Central Garage (Fleet Services)

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## Central Garage (Fleet Services)

**General Fund: 01**  
**Department Code: 16**  
**Program Code: 32**

### **Mission:**

Our mission is to maintain or repair all City vehicles and other equipment in the most effective and cost efficient manner without sacrificing the safety of employees or general public.

### **Vision:**

The vision for the garage is to effectively maintain City vehicles and equipment to allow City employees to be productive, minimize down time and ultimately serve the citizens efficiently and effectively. We want to be proactive with our maintenance program.

### **Department Description:**

The Garage Division of the General Services Department is responsible for maintenance and repairs on all of the City vehicles and equipment including communication equipment, water well sites, emergency equipment, and a myriad of other types of equipment. This requires the employees to be versatile in the repairs of many types of equipment and stay updated on the technology of new engines.

### **Accomplishments:**

- AUTOsist has helped track the cost of repairs, MPG, mileage and provides daily inspections to alert garage staff of any issues.
- Assisted with custom inspections for Police Department with AUTOsist.
- Assisted with Solid Waste on refurbishing Commercial containers.
- Assisted with the move of the General Services department to their new office.
- Relocated Garage office and tools to General Services' old office so that construction could begin in the south part of the City Barn.
- Assisted with Solid Waste division with driving trucks to and from outside shops for repairs.
- Assisted the Zoo with unloading materials and equipment.
- Assisted the Solid Waste Department with daily routes when needed.
- Assisted with the rental equipment for Solid Waste.
- Helped to get the Skywatch ready for parades and other events.
- Fastenal vending machines are tracking the usage of consumables and have saved time and money.
- Continue to maintain the Lean Six Sigma project in garage area/city barn. Train all new personnel on project as a part of the new hire training.
- Outsourced the fueling to local vendors.
- Continue to keep MRAP ready for emergency response.
- Provided weekly reports to departments from Fuelman.
- Developed specifications and participated in the purchase of vehicles for departments.
- Performed make ready for Police, Fire, Solid Waste, and all other equipment that required updated auxiliary equipment.
- Keeping all generators at the Fire Department, City Hall, and Outlet Mall operational.

- Completed Performance Measures/Quarterly Reports.

**Departmental Performance Measures:**

- Continue to review with departments the maintenance programs for their equipment.
- Develop a comprehensive fleet management program to minimize costs (outsource or repair in garage) and maximize utilization (maintenance, repair, replacement, risk operator training, etc.)
- Develop a comprehensive fleet sharing plan and an economy vehicle replacement plan based on life-cycle costing.
- Develop a long-term plan to reduce fleet fuel consumption through various technologies and programs.
- Develop a program with the Fire Department to keep garage staff training up-to-date and monitor the training.

	Actual	Actual	Actual	Budgeted	Budgeted
	2019	2020	2021	2022	2023
Vehicles- PM In House	5	8	14	15	15
Vehicles-Oil Changes	83	65	60	100	100
Vehicles-Annual Inspections	71	61	64	100	100
Vehicles-Repaired In House	334	277	243	400	400
Vehicles-Repairs Outsourced	2	5	14	10	10
Vehicles/Equipment-Tires/Tire Repair	303	353	251	350	350
Equipment-PM In House	5	9	9	8	8
Equipment-Repaired In House	449	438	330	375	375
Equipment-Repairs Outsourced	8	22	26	25	25

**Major Goals for Fiscal Year 2022-2023:**

(Line item numbers indicate the location of funding for the objective.)

**Goal 4: Improve staff efficiency through the use of technology and training.**

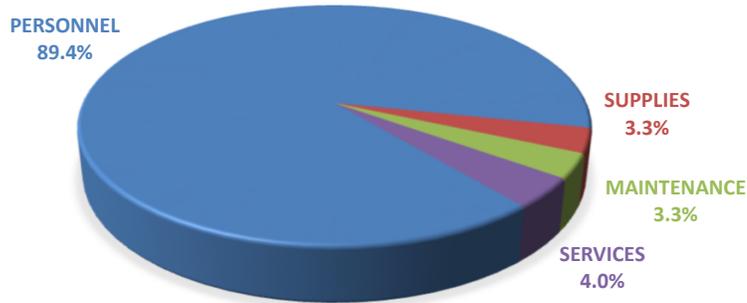
**Objective for Goal 4:**

- 4.4 Train staff on basic skills, overall City operations, and how to apply Lean Sigma to City Operations for improved efficiencies.
- 4.5 Start three additional Lean Sigma Projects.

**CITY OF GAINESVILLE  
BUDGET 2022-2023  
GENERAL FUND CENTRAL GARAGE (FLEET SERVICES)**

<b>ACCOUNT NUMBER</b>	<b>DESCRIPTION</b>	<b>2020-21 REVISED BUDGET</b>	<b>2020-21 ACTUAL</b>	<b>2021-22 ADOPTED BUDGET</b>	<b>2021-22 ACTUAL SIX MONTHS</b>	<b>2021-22 REVISED BUDGET</b>	<b>2022-23 PROPOSED BUDGET</b>
01-5101-16-32	SALARIES	171,492	170,791	188,410	84,104	180,441	190,851
01-5106-16-32	OVERTIME	6,000	1,220	6,000	337	6,000	6,000
01-5107-16-32	HOLIDAY PAY	1,123	573	600	0	0	600
01-5110-16-32	LONGEVITY	180	180	120	0	0	300
01-5111-16-32	RETIREMENT	22,099	21,354	24,118	10,437	23,118	24,917
01-5112-16-32	FICA	13,396	12,912	14,927	6,426	14,266	15,128
01-5116-16-32	HEALTH/LIFE INSURANC	26,149	23,851	28,680	13,519	27,812	32,960
01-5118-16-32	WORKER COMPENSATION	3,384	3,301	5,932	2,427	5,487	6,012
	<b>SUBTOTAL SALARIES AND BENEFITS</b>	<b>243,823</b>	<b>234,181</b>	<b>268,787</b>	<b>117,249</b>	<b>257,124</b>	<b>276,768</b>
01-5201-16-32	OFFICE SUPPLIES	500	503	500	0	500	500
01-5206-16-32	FUELS OILS LUBRICANT	2,200	2,794	2,000	1,886	4,000	4,500
01-5207-16-32	SMALL TOOLS AND INST	1,500	1,070	1,000	722	1,000	1,000
01-5208-16-32	CLEANING SUPPLIES	225	273	225	0	225	225
01-5299-16-32	MISCELLANEOUS SUPPLI	1,000	3,941	1,000	1,049	3,941	4,000
	<b>SUBTOTAL SUPPLIES</b>	<b>5,425</b>	<b>8,582</b>	<b>4,725</b>	<b>3,656</b>	<b>9,666</b>	<b>10,225</b>
01-5302-16-32	BUILDING MAINTENANCE	1,500	1,013	1,000	557	1,000	1,000
01-5304-16-32	MACHINERY & EQUIPMEN	6,500	6,566	6,500	6,399	6,500	6,165
01-5305-16-32	VEHICLE MAINTENANCE	1,750	2,142	1,500	1,403	2,000	2,000
01-5309-16-32	OFFICE EQUIPMENT MAI	1,350	685	1,000	153	1,000	1,000
	<b>SUBTOTAL MAINTENANCE</b>	<b>11,100</b>	<b>10,405</b>	<b>10,000</b>	<b>8,511</b>	<b>10,500</b>	<b>10,165</b>
01-5401-16-32	COMMUNICATIONS	2,200	2,668	1,500	305	1,500	1,500
01-5403-16-32	GENERAL INSURANCE	2,200	2,188	2,310	1,248	3,300	3,300
01-5404-16-32	PROFESSIONAL FEES	800	719	500	72	500	500
01-5406-16-32	TRAINING	700	698	700	0	700	700
01-5440-16-32	NATURAL GAS UTILITY	1,825	1,027	1,843	916	1,843	1,843
01-5455-16-32	UNIFORM PURCHASE/REN	3,300	3,291	3,300	2,639	3,300	3,300
01-5460-16-32	OFFICE EQUIPMENT REN	1,000	1,102	1,000	497	1,000	1,000
01-5499-16-32	MISCELLANEOUS SERVIC	300	300	300	0	300	300
	<b>SUBTOTAL SERVICES</b>	<b>12,325</b>	<b>11,992</b>	<b>11,453</b>	<b>5,676</b>	<b>12,443</b>	<b>12,443</b>
	<b>GARAGE</b>	<b>272,673</b>	<b>265,161</b>	<b>294,965</b>	<b>135,093</b>	<b>289,733</b>	<b>309,601</b>

**CITY OF GAINESVILLE  
BUDGET 2022-2023  
GENERAL FUND CENTRAL GARAGE (FLEET SERVICES)**



**EXPENDITURE SUMMARY**

CLASSIFICATION	2020-21 REVISED	2020-21 ACTUAL	2021-22 ADOPTED BUDGET	2021-22 ACTUAL SIX MONTHS	2021-22 REVISED BUDGET	2022-23 PROPOSED BUDGET
PERSONNEL	243,823	234,181	268,787	117,249	257,124	276,768
SUPPLIES	5,425	8,582	4,725	3,656	9,666	10,225
MAINTENANCE	11,100	10,405	10,000	8,511	10,500	10,165
SERVICES	12,325	11,992	11,453	5,676	12,443	12,443
<b>Total</b>	<b>272,673</b>	<b>265,161</b>	<b>294,965</b>	<b>135,093</b>	<b>289,733</b>	<b>309,601</b>

**WORKLOAD/DEMAND**

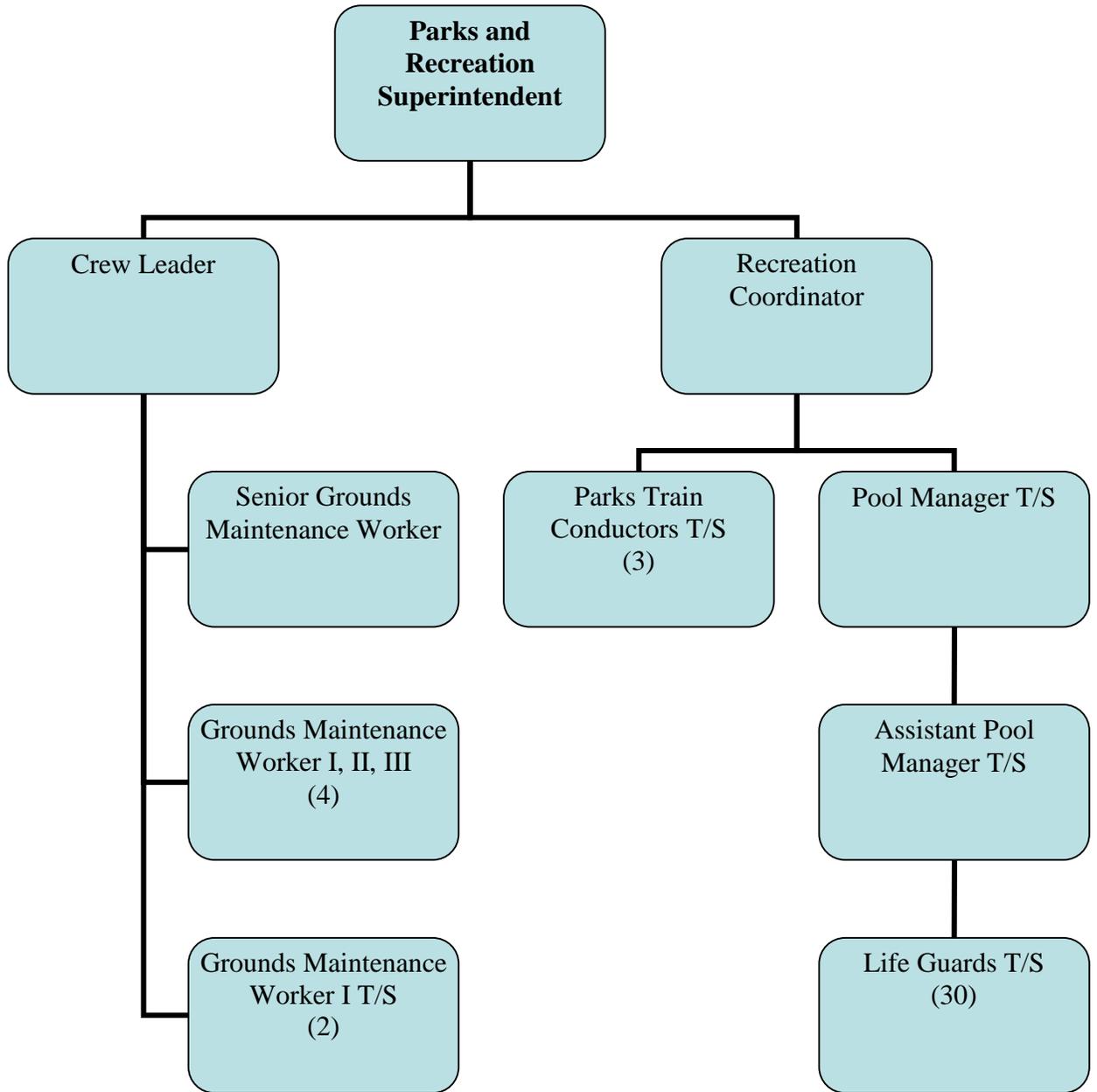
	ACTUAL 2019	ACTUAL 2020	ACTUAL 2021	BUDGET 2022	ESTIMATED 2023
NUMBER OF WORK ORDERS	793	732	596	800	800
LABOR HOURS	5,324	6,956	4,734	7,000	7,000
LABOR COST	124,178	154,535	121,385	150,000	150,000
PARTS COST	189,867	189,826	192,797	185,000	185,000
OUTSIDE REPAIRS	35,033	70,395	161,914	70,000	70,000

**STAFFING**

POSITION	ACTUAL 2019	ACTUAL 2020	ACTUAL 2021	BUDGET 2022	PROPOSED 2023
CENTRAL GARAGE (FLEET SERVICES)					
GARAGE SUPERVISOR/ELECTRONICS TECHNICIAN	1	1	1	1	1
HEAVY EQUIPMENT MECHANIC	1	1	1	1	1
MECHANIC I	0	0	2	2	2
GARAGE SHOP ATTENDANT	2	2	0	0	0
<b>TOTAL CENTRAL GARAGE (FLEET SERVICES)</b>	<b>4</b>	<b>4</b>	<b>4</b>	<b>4</b>	<b>4</b>

# Parks and Recreation

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## **Parks & Recreation**

**General Fund: 01**  
**Department Code: 16**  
**Program Code: 42**

### **Mission:**

The Gainesville Parks & Recreation mission is to unify our community by providing many diverse recreational programs and opportunities along with beautiful facilities for the overall enjoyment of our residents and visitors. These activities shall provide our customers and citizens with quality parks, facilities, and recreational services in a safe, cost-effective manner.

### **Vision:**

The Gainesville Parks & Recreation Department will strive to exceed the future demands of growth and change in our community while keeping true to the tradition and values that have made the City of Gainesville a good place to live, work, and play.

### **Department Description:**

The Parks Administration oversees the operation of the entire department in including marketing, parks development, personnel management, facility reservation, program registration, facilitates direct control over the separate division stated below, and all City of Gainesville special events.

The Recreation Division provides complete adult athletic programming. Over the last four years the adult programming has maintained at a consistent level of league play with the exception of 2020. For most of 2020 we took a break due to CoVid. We only had an opportunity to resume adult softball play in late summer. We are excited to resume year round adult softball and the implementation of Cornhole.

This division also oversees the operation of the Frankie Schmitz Train. The train provides a 15-minute ride through Leonard Park. We stop running the train in 2022 due to Interstate 35 expansion. We are looking to resume operation in 2023.

The Parks and Recreation Department oversees the largest playground in north Texas. In 2011 1,500 volunteers came together to expand the Effie Doty Carroll Memorial Playground (The Community Playground). Our division is responsible for the 15,000 square foot structure.

The Recreation Division opened the new Leonard Parks Aquatic Center in 2013. Each year we are striving to reach a fiscally responsible revenue level to lower the General fund subsidy. The new Aquatic Center offers fun fun fun for our residents with the inclusion of a 20 foot and an 8 foot tall water slide, a water rock climbing wall, water play structure and zero entry. Along with the fun we are completely ADA compliant. We also have an enhanced concession area. We provide and ensure the safety of all guests through a well-maintained facility and well-trained pool staff. This division offers aquatic programming for guests with daily general swim, special events, swim instruction and adult aerobics.

Our athletic division is partners with all youth sports leagues that utilize City Athletic fields when conducting athletic programs and league play.

The Maintenance Division is responsible for the maintenance and upkeep of Parks & Recreation facilities including more than 266 acres that includes 33 park sites. Our Maintenance staff strives to ensure a safe environment for all patrons. The Maintenance Division also serves as strong

support for other departmental divisions citywide. This staff also developed park maintenance standards and a systematic approach to park maintenance applications and improves on a daily basis efficiency and expertise through staff training and development.

**Accomplishments:**

- Complete maintenance oversight of the newly constructed Farmers Market
- Planted 2 trees on the Home Grown Hero Walking Trail
- Implemented adult community service program for offenders
- Spring, summer, fall and winter adult softball leagues
- Acquired ground maintenance and special events bookings for the Farmers Market
- In 2021 we oversaw 60 special events take place at the Farmers Market

**Departmental Performance Measures:**

- Obtain a recreation center/facility that could host year round recreation, special events, and detailed services to our young adults in Gainesville. Strive to be cost effective in the remodel and operations of this facility and to market the useful benefits of the proposed facility and all the amenities that are planned. Activities for this new facility could include year around adult & youth volleyball, dodgeball, basketball, kickball, rockclimbing wall, aerobics, high energy indoor cycling (spinning).
- To market parks and recreational activities through media outlets; radio, newsprint, database of e-mail contacts, public access channel, website, and schools.
- Maintain the number of citywide events offered by Gainesville Parks & Recreation.
- Continue to maintain high quality parks, recreation facilities, and leisure services.
- Perform park audits and inspections.
- Implement seek funding thru State Grants and utilize the Parks & Recreation Enhancement Program.
- Increase participation in Park generated activities.
- Increase volunteer support for parks department and monitor volunteer time donated.

	Actual 2019	Actual 2020	Actual 2021	Actual year to date 2022	Budgeted 2023
Media Contacts for Special Events	6	6	6	6	8
Special Events	6	6	6	6	6
Special Event Attendance	9,000	9,000	4000	3,000	4,000
Grants applied	0	0	0	0	1
Adult softball participation	700	300	500	500	600
Increase train ridership	30,000	0	24000		26,000
Volunteer group youth	2	0	1	2	2
Volunteer group hours youth	250	0	1	200	200
Community Service hours adult	400	200	200	900	960

**Major Goals for Fiscal Year 2022-2023:**

(Line item numbers indicate the location of funding for the objective.)

**Goal 7: Promote cultural and recreational opportunities for locals and tourists.**

**Objectives for Goal 7:**

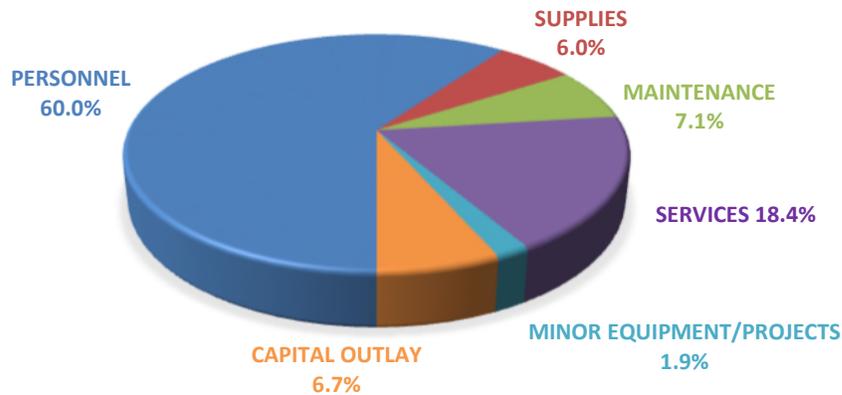
- 7.2 Partner with local non-profit organizations to provide cultural and recreational opportunities for locals and tourists when it is more cost effective than being the sole provider of the service. (01-5101 thru 01-5120-16-42)

**CITY OF GAINESVILLE  
BUDGET 2022-2023  
GENERAL FUND PARKS AND RECREATION**

ACCOUNT NUMBER	DESCRIPTION	2020-21	2020-21	2021-22	2021-22	2021-22	2022-23
		REVISED BUDGET	ACTUAL	ADOPTED BUDGET	ACTUAL SIX MONTHS	REVISED BUDGET	PROPOSED BUDGET
01-5101-16-42	SALARIES	345,015	325,441	370,532	152,040	371,127	403,621
01-5105-16-42	SALARIES-POOL	81,998	56,834	87,518	28	87,619	89,456
01-5106-16-42	OVERTIME	20,200	21,867	20,200	4,367	20,200	20,200
01-5107-16-42	HOLIDAY PAY	1,052	395	1,055	390	1,055	1,055
01-5110-16-42	LONGEVITY	3,120	3,120	3,300	3,300	3,300	3,600
01-5111-16-42	RETIREMENT	40,373	38,459	43,288	19,378	43,117	48,218
01-5112-16-42	FICA	35,110	31,089	37,375	12,179	37,093	40,093
01-5114-16-42	UNEMPLOYMENT BENEFIT	0	896	0	0	0	0
01-5116-16-42	HEALTH/LIFE INSURANC	56,932	51,775	57,386	25,890	53,892	74,186
01-5118-16-42	WORKER COMPENSATION	3,972	3,532	6,742	2,233	6,735	7,232
01-5119-16-42	OTHER PAYROLL EXPENS	677	725	460	327	669	660
	<b>SUBTOTAL SALARIES AND BENEFITS</b>	<b>588,449</b>	<b>534,132</b>	<b>627,856</b>	<b>220,130</b>	<b>624,807</b>	<b>688,322</b>
01-5201-16-42	OFFICE SUPPLIES	610	562	610	348	610	610
01-5202-16-42	POSTAGE	600	0	600	1	600	600
01-5206-16-42	FUELS OILS LUBRICANT	22,095	14,858	16,000	7,295	16,000	17,600
01-5207-16-42	SMALL TOOLS AND INST	1,500	2,968	1,500	687	1,500	1,500
01-5208-16-42	CLEANING SUPPLIES	5,400	453	5,600	23	5,600	6,160
01-5209-16-42	CHEMICAL/MEDICAL SUP	2,000	113	500	0	500	500
01-5212-16-42	BOTANICAL AND AGRICU	1,700	978	1,700	1,467	1,700	1,700
01-5213-16-42	POOL CONCESSION SUPP	5,500	6,504	5,500	0	5,500	5,500
01-5256-16-42	POOL CHEMICALS	24,000	15,988	24,000	5,713	24,000	24,000
01-5257-16-42	POOL SUPPLIES	3,500	4,282	3,500	336	3,500	3,500
01-5299-16-42	MISCELLANEOUS SUPPLI	7,200	9,679	7,200	3,769	7,200	7,200
	<b>SUBTOTAL SUPPLIES</b>	<b>74,105</b>	<b>56,385</b>	<b>66,710</b>	<b>19,638</b>	<b>66,710</b>	<b>68,870</b>
01-5302-16-42	BUILDING MAINTENANCE	11,165	10,959	8,000	5,189	8,000	11,000
01-5303-16-42	GROUNDS MAINTENANCE	25,600	28,127	25,600	6,117	25,600	25,600
01-5304-16-42	MACHINERY & EQUIPMEN	19,600	14,789	19,600	4,382	19,600	19,600
01-5305-16-42	VEHICLE MAINTENANCE	8,700	5,172	8,700	1,585	8,700	8,700
01-5307-16-42	PARKS AND REC MAINTEN	200	76	5,000	1,847	5,000	2,500
01-5308-16-42	WATER/SEWER MAINS MA	450	0	450	183	450	450
01-5309-16-42	OFFICE EQUIPMENT MAI	200	0	200	0	200	200
01-5310-16-42	STREET ROAD & BRIDGE	2,500	0	2,500	0	2,500	2,500
01-5311-16-42	SIGN & SIGNAL MAINTEN	1,000	0	1,000	120	1,000	500
01-5312-16-42	STREET LIGHT MAINTEN	2,500	2,052	5,000	2,263	5,000	4,000
01-5320-16-42	POOL MAINTENANCE	6,000	8,910	6,000	756	6,000	6,000
	<b>SUBTOTAL MAINTENANCE</b>	<b>77,915</b>	<b>70,084</b>	<b>82,050</b>	<b>22,441</b>	<b>82,050</b>	<b>81,050</b>
01-5401-16-42	COMMUNICATIONS	3,000	2,042	3,000	863	3,000	3,000
01-5403-16-42	GENERAL INSURANCE	23,403	18,236	18,186	9,492	24,000	25,200
01-5404-16-42	PROFESSIONAL FEES	5,000	4,914	5,000	328	5,000	5,000
01-5405-16-42	ADVERTISING	1,500	0	1,400	47	1,400	1,200
01-5406-16-42	TRAINING	975	764	975	93	975	975
01-5408-16-42	ELECTRIC UTILITY SER	30,000	26,272	27,000	12,784	27,000	27,000
01-5409-16-42	CONTRACTUAL SERVICES	52,500	8,932	88,500	3,264	88,500	45,000
01-5411-16-42	MACHINERY AND EQUIPM	11,000	5,118	11,000	1,849	11,000	10,000
01-5418-16-42	AUTO ALLOWANCE	5,606	5,528	5,500	2,722	5,578	5,500
01-5431-16-42	POOL ELECTRICITY UTI	14,969	12,829	14,969	3,642	14,969	15,119
01-5440-16-42	NATURAL GAS UTILITY	2,206	1,458	2,228	1,453	2,228	2,600
01-5441-16-42	SOLID WASTE UTILITY	6,180	1,352	6,180	2,029	6,180	6,396

01-5442-16-42	WATER/SEWER UTILITY	29,000	26,126	27,000	7,250	27,000	38,013
01-5446-16-42	STORM WATER UTILITY	2,500	308	1,000	154	1,000	1,000
01-5455-16-42	UNIFORM PURCHASE/REN	2,425	1,717	3,925	748	3,925	3,925
01-5460-16-42	OFFICE EQUIPMENT REN	1,000	952	1,000	380	1,000	1,000
01-5495-16-42	SPECIAL EVENTS	18,000	15,269	18,000	3,797	18,000	18,000
01-5499-16-42	MISCELLANEOUS SERVIC	2,801	2,485	2,801	21	2,801	2,801
SUBTOTAL SERVICES		212,065	134,303	237,664	50,915	243,556	211,728
01-5504-16-42	MACHINERY & EQUIPMEN	0	0	0	0	0	11,000
01-5507-16-42	IMPROVEMENTS OTHER T	0	0	5,000	0	5,000	10,500
SUBTOTAL CAPITAL (UNDER \$15,000)		0	0	5,000	0	5,000	21,500
01-6504-16-42	MACHINERY & EQUIPMEN	16,000	10,244	28,300	0	28,300	31,400
01-6507-16-42	IMPROVEMENTS OTHER T	0	0	20,000	0	20,000	45,000
SUBTOTAL CAPITAL (OVER \$15,000)		16,000	10,244	48,300	0	48,300	76,400
<b>PARKS &amp; RECREATION</b>		<b>968,534</b>	<b>805,148</b>	<b>1,067,580</b>	<b>313,124</b>	<b>1,070,423</b>	<b>1,147,870</b>

**CITY OF GAINESVILLE  
BUDGET 2022-2023  
GENERAL FUND PARKS AND RECREATION**



CLASSIFICATION	2020-21	2020-21	2021-22	2021-22	2021-22	2022-23
	REVISED	ACTUAL	ADOPTED BUDGET	ACTUAL SIX MONTHS	REVISED BUDGET	PROPOSED BUDGET
PERSONNEL	588,449	534,132	627,856	220,130	624,807	688,322
SUPPLIES	74,105	56,385	66,710	19,638	66,710	68,870
MAINTENANCE	77,915	70,084	82,050	22,441	82,050	81,050
SERVICES	212,065	134,303	237,664	50,915	243,556	211,728
MINOR EQUIPMENT/PROJECTS	0	0	5,000	0	5,000	21,500
CAPITAL OUTLAY	16,000	10,244	48,300	0	48,300	76,400
<b>TOTAL</b>	<b>968,534</b>	<b>805,148</b>	<b>1,067,580</b>	<b>313,124</b>	<b>1,070,423</b>	<b>1,147,870</b>

Workload and Staffing chart are located on the next page.

**CITY OF GAINESVILLE  
BUDGET 2022-2023  
GENERAL FUND PARKS AND RECREATION**

**WORKLOAD/DEMAND**

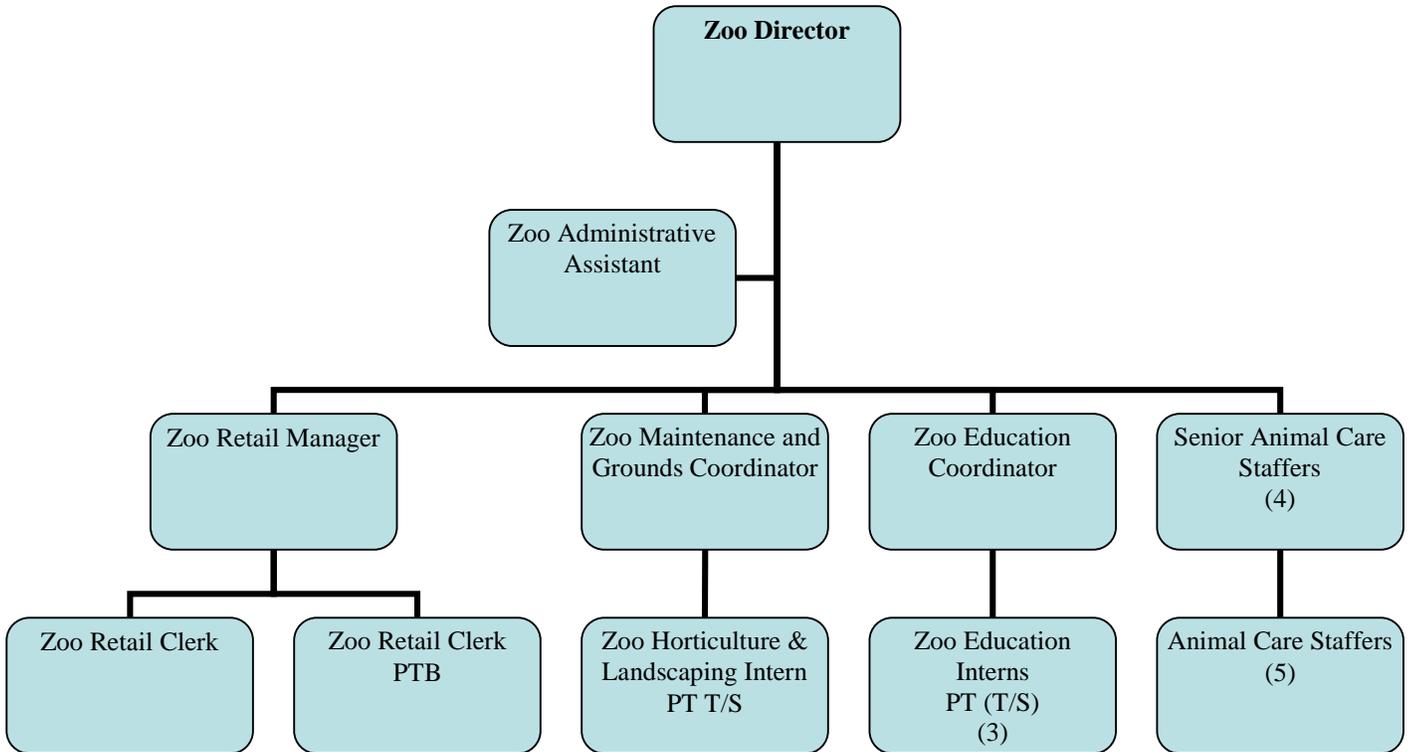
	ACTUAL 2019	ACTUAL 2020	ACTUAL 2021	BUDGET 2022	PROPOSED 2023
MAINTAIN PARK ACREAGE-DEVELOPED	163	165	166	166	166
MAINTAIN PARK ACREAGE-UNDEVELOPED	104	104	104	104	104
PLAYGROUNDS MAINTAINED	6	6	6	6	6
MAINTENANCE MOWING HOURS	4,030	4,030	4,030	4,030	4,000
LITTER REMOVAL	2,800	4,510	4,800	4,800	5,000
PAVILIONS MAINTAINED	4	6	6	6	8
SOCCER FIELDS MAINTAINED	13	13	13	13	13
BALL FIELDS MAINTAINED	11	11	11	11	11
BASKETBALL COURTS MAINTAINED	2	2	2	2	2

**STAFFING**

POSITION	ACTUAL 2019	ACTUAL 2020	ACTUAL 2021	BUDGET 2022	PROPOSED 2023
PARKS AND RECREATION OPERATIONS					
PARKS AND RECREATION SUPERINTENDENT	1	1	1	1	0
RECREATION COORDINATOR	1	1	1	1	0
CREW LEADER	1	1	1	1	0
GROUND MAINT WKR I	2	2	2	3	0
GROUND MAINT WKR II	1	1	1	1	0
GROUND MAINT WKR III	1	1	1	1	0
SR GROUND MAINT WKR	1	1	1	1	0
GROUND MAINT WKR I T/S	2	2	2	2	0
POOL MANAGER T/S	1	1	1	1	0
ASST POOL MANAGER T/S	1	1	1	1	0
LIFEGUARDS T/S	30	30	30	30	0
TRAIN CONDUCTOR T/S	3	3	3	3	0
TOTAL PARKS AND RECREATION	45	45	45	45	46

# Frank Buck Zoo

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## Frank Buck Zoo

**Frank Buck Zoo Fund: 01**  
**Department Code: 16**  
**Program Code: 45**

### **Mission:**

Connecting guests with nature through educational programs and experiences. Promoting protection of wildlife and sustainable living.

### **Vision:**

To research and develop “best practices” for species and subjects historically less studied, pushing welfare standards forward. To share information through publications and presentations. To establish Frank Buck Zoo as a resource for zoological institutions.

### **Department Description:**

The Zoo Department includes a retail gift shop, a Frank Buck exhibit and 12.5 acres of landscaped area dedicated to housing and exhibiting a collection of over 160 animals. The purpose of the Frank Buck Zoo is to promote tourism in the City of Gainesville and provide a safe, pleasant, and memorable experience to visitors of all ages and abilities.

### **Accomplishments:**

- Animal Welfare\* On-site organic orchard to supplement animal nutrition.
- Animal Welfare\* Seasonal daily, browse collection, to supplement animal nutrition.
- Animal Welfare\* Pilot Hoofstock Trim program for cooperative participation.
- Animal Welfare\* Participating in endocrine research of giraffe.
- Conservation\* Maintain two Registered Monarch Way Station Site on zoo grounds.
- Conservation\* Continue to raise funds to donate to animal conservation projects globally.
- Conservation\* Support and promote both local and Fair Trade vendors.
- Green Initiative\* Composting program for zoo grounds.
- Green Initiative\* Procurement policy to buy sustainable, bio-degradable, when possible.
- Professional Affiliations: Director is Board Member of ZDR3 Zoological Disaster Response, Rescue, and Recovery.
- Professional Affiliations: Earned re-accreditation by Zoological Association of America (ZAA).
- Professional Affiliations: Chapter of the American Association of Zoo Keepers (AAZK)
- Staff Development: Staff member earned Registrar certification.
- Staff Development: Two staff attend Texas Aquarium & Zoo Educators annual mtg.
- Staff Development: Fire Extinguisher training.
- Staff Development: CPR/First Aid training.
- Staff Development: Fire Arms training.
- Staff Development: Two staff members earned HAZWOPER certification.
- Tourism: First zoo to reopen in Texas May 1, 2020.
- Tourism: Continue to Earn & Maintain Excellent reviews.
- Tourism: Hosted Zoo Day for ZAA annual conference November 29, 2021.
- Tourism: Hosted HAZWOPER training March 2022.
- Tourism: Schedule to Host Macropod Conference February of 2023.

**Departmental Performance Measures:**

- Continue to Earn & Maintain Excellent reviews.
- Earned re-accreditation by Zoological Association of America.
- Three staff attended and presented at annual ZAA conference in Fort Worth.
- Award winning Prairie Dog exhibit featured on online zoo industry resource ZOOLEX.
- Staff inundated by requests for more information about; raising a preemie giraffe, managing individual animals in a prairie dog colony, southern three banded armadillo breeding protocol, Black bear management practices and more.
- Director is founding Board Member of ZDR3 Zoological Disaster Response, Rescue, and Recovery.
- Hosted HAZWOPER training.
- Planning to host Zoo Day for ZAA conference December 2021.

	<b>Actual 2019</b>	<b>Actual 2020 Pandemic</b>	<b>Projected 2021 Pandemic</b>	<b>Actual 2021 Pandemic</b>	<b>Projected 2022</b>	<b>Projected 2023</b>
Attendance	77,308	56,248	53,241	66,283	70,000	75,000
Revenues	617,778	443,640	407,809	545,587	450,000	650,00
Special Event	#6	#0	#2	#1	#4	#4
Professional Develop	#10	online	online	online	#10	#10

**Major Goals for Fiscal Year 2022-2023:**

(Line item numbers indicate the location of funding for the objective.)

**Goal 7: Promote cultural and recreational opportunities for locals and tourists.**

**Objectives for Goal 7:**

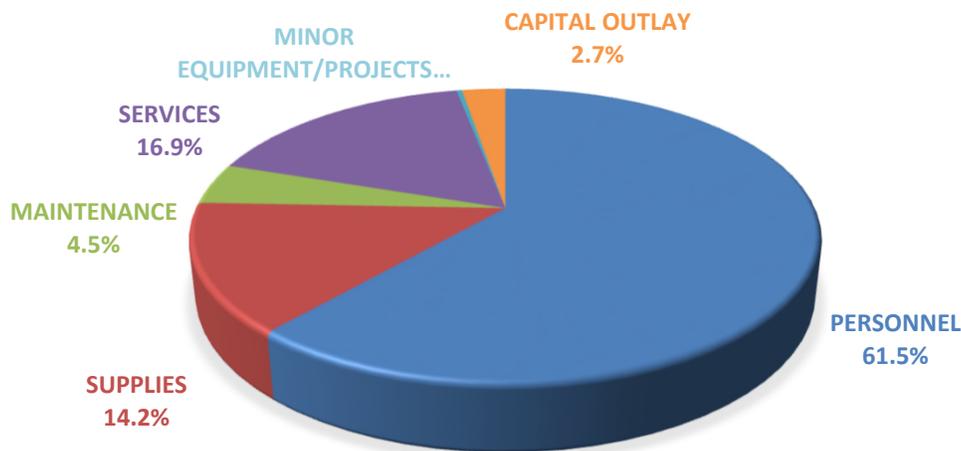
- 7.1 Utilize the Hotel Occupancy Tax to 1) promote City operated tourist attractions, such as the Frank Buck Zoo, 2) support the Chamber of Commerce’s tourism program, and 3) provide support for local historic buildings, museums, and the arts. (01-5101 thru 01-5120-16-45 and 01-5405-16-45).

**CITY OF GAINESVILLE  
BUDGET 2022-2023  
FRANK BUCK ZOO**

<b>ACCOUNT NUMBER</b>	<b>DESCRIPTION</b>	<b>2020-21 REVISED BUDGET</b>	<b>2020-21 ACTUAL</b>	<b>2021-22 ADOPTED BUDGET</b>	<b>2021-22 ACTUAL SIX MONTHS</b>	<b>2021-22 REVISED BUDGET</b>	<b>2022-23 PROPOSED BUDGET</b>
01-5101-16-45	SALARIES	525,540	500,227	587,034	241,174	558,999	609,745
01-5106-16-45	OVERTIME	24,000	8,727	24,000	5,262	24,000	24,000
01-5107-16-45	HOLIDAY PAY	16,643	15,038	16,650	8,586	16,650	16,650
01-5110-16-45	LONGEVITY	2,820	3,000	3,300	3,060	3,060	3,900
01-5111-16-45	RETIREMENT	69,628	64,842	76,494	32,317	72,813	80,947
01-5112-16-45	FICA	41,681	38,596	48,966	18,653	43,558	50,808
01-5116-16-45	HEALTH/LIFE INSURANC	110,918	93,637	114,746	45,319	101,334	131,866
01-5118-16-45	WORKER COMPENSATION	10,805	10,545	19,487	7,961	17,972	20,439
01-5119-16-45	OTHER PAYROLL EXPENS	4,059	4,149	4,300	2,154	4,781	5,060
	<b>SUBTOTAL SALARIES AND BENEFITS</b>	<b>806,094</b>	<b>738,761</b>	<b>894,977</b>	<b>364,485</b>	<b>843,168</b>	<b>943,415</b>
01-5201-16-45	OFFICE SUPPLIES	2,000	1,771	2,000	897	2,000	2,000
01-5202-16-45	POSTAGE	150	256	150	145	200	200
01-5205-16-45	EDUCATIONAL & RECREA	500	4,264	6,500	0	6,500	6,500
01-5206-16-45	FUELS OILS LUBRICANT	2,100	1,769	2,100	939	2,100	2,100
01-5207-16-45	SMALL TOOLS AND INST	1,500	1,346	1,500	485	1,500	2,000
01-5208-16-45	CLEANING SUPPLIES	15,500	21,900	15,500	12,072	22,000	22,000
01-5209-16-45	CHEMICAL/MEDICAL SUP	3,500	3,467	3,500	2,299	3,500	3,500
01-5212-16-45	BOTANICAL AND AGRICU	3,000	1,676	3,000	228	3,000	3,000
01-5218-16-45	ANIMAL FOOD	50,000	67,240	50,000	32,676	65,000	65,000
01-5221-16-45	SAFETY SUPPLIES	20,453	5,789	3,700	592	3,700	3,700
01-5222-16-45	ANIMAL ENRICHMENT	1,000	1,520	1,000	107	1,000	1,000
01-5252-16-45	GIFT SHOP SUPPLIES	4,000	4,525	4,000	2,372	4,300	4,300
01-5253-16-45	GIFT SHOP MERCHANDIS	85,000	90,603	85,000	52,511	90,000	100,000
01-5299-16-45	MISCELLANEOUS SUPPLI	2,000	2,189	2,000	902	2,000	2,000
	<b>SUBTOTAL SUPPLIES</b>	<b>190,703</b>	<b>208,315</b>	<b>179,950</b>	<b>106,226</b>	<b>206,800</b>	<b>217,300</b>
01-5301-16-45	EXHIBIT MAINTENANCE	46,044	31,622	29,000	14,558	32,000	32,000
01-5302-16-45	BUILDING MAINTENANCE	(9,371)	5,292	5,629	815	5,629	15,629
01-5303-16-45	GROUNDS MAINTENANCE	21,000	15,430	9,000	2,887	9,000	9,000
01-5304-16-45	MACHINERY & EQUIPMEN	5,000	8,388	6,100	580	4,100	6,100
01-5305-16-45	VEHICLE MAINTENANCE	2,100	1,875	2,100	363	2,100	2,100
01-5309-16-45	OFFICE EQUIPMENT MAI	500	190	500	0	500	500
01-5319-16-45	SOFTWARE MAINTENANCE	2,500	3,285	3,500	1,110	3,500	4,000
	<b>SUBTOTAL MAINTENANCE</b>	<b>67,773</b>	<b>66,082</b>	<b>55,829</b>	<b>20,314</b>	<b>56,829</b>	<b>69,329</b>
01-5401-16-45	COMMUNICATIONS	4,615	2,883	4,615	1,506	4,615	12,615
01-5402-16-45	DUES & SUBSCRIPTIONS	7,000	7,946	7,000	4,561	7,000	7,000
01-5403-16-45	GENERAL INSURANCE	10,134	9,377	10,134	5,373	10,746	11,430
01-5404-16-45	PROFESSIONAL FEES	22,000	34,437	22,000	8,935	22,000	22,000
01-5405-16-45	ADVERTISING	38,000	14,751	50,000	5,517	50,000	50,000
01-5406-16-45	TRAINING	5,678	6,818	12,000	5,958	12,000	12,000
01-5408-16-45	ELECTRIC UTILITY SER	33,051	30,720	33,381	10,979	33,381	33,715
01-5409-16-45	CONTRACTUAL SERVICES	31,180	30,238	16,000	15,044	20,000	20,000
01-5418-16-45	AUTO ALLOWANCE	4,892	4,825	4,800	2,375	4,868	4,800
01-5441-16-45	SOLID WASTE UTILITY	3,503	6,780	3,627	2,766	6,780	7,017
01-5442-16-45	WATER/SEWER UTILITY	56,000	47,465	56,000	11,927	56,000	58,100
01-5446-16-45	STORM WATER UTILITY	361	329	361	165	361	361
01-5455-16-45	UNIFORM PURCHASE/REN	4,000	3,519	4,000	1,165	4,000	4,000
01-5495-16-45	SPECIAL EVENTS	0	3,023	6,000	1,771	6,000	6,000
01-5499-16-45	MISCELLANEOUS SERVIC	10,000	9,691	10,000	3,322	10,000	10,000
	<b>SUBTOTAL SERVICES</b>	<b>230,414</b>	<b>212,802</b>	<b>239,918</b>	<b>81,364</b>	<b>247,751</b>	<b>259,038</b>

01-5502-16-45	BUILDINGS	0	0	11,000	11,364	11,364	0
01-5504-16-45	MACHINERY & EQUIPMEN	0	0	0	0	0	0
01-5507-16-45	IMPROVEMENTS OTHER T	0	9,047	0	0	0	5,000
	<b>SUBTOTAL MINOR EQUIPT/PROJECTS</b>	<b>0</b>	<b>9,047</b>	<b>11,000</b>	<b>11,364</b>	<b>11,364</b>	<b>5,000</b>
01-6504-16-45	MACHINERY & EQUIPMEN	0	0	27,080	32,529	3,259	41,000
01-6507-16-45	IMPROVEMENTS OTHER T	17,142	17,000	0	0	0	0
	<b>SUBTOTAL EQUIP/PROJECTS</b>	<b>17,142</b>	<b>17,000</b>	<b>27,080</b>	<b>32,529</b>	<b>3,259</b>	<b>41,000</b>
	<b>ZOO MAINTENANCE/OPERATIONS</b>	<b>1,312,126</b>	<b>1,252,008</b>	<b>1,408,754</b>	<b>616,282</b>	<b>1,369,171</b>	<b>1,535,082</b>

**CITY OF GAINESVILLE  
BUDGET 2022-2023  
FRANK BUCK ZOO**



**EXPENDITURE SUMMARY**

CLASSIFICATION	2020-21	2020-21	2021-22	2021-22	2021-22	2022-23
	REVISED	ACTUAL	ADOPTED	ACTUAL	REVISED	PROPOSED
			BUDGET	SIX MONTHS	BUDGET	BUDGET
PERSONNEL	806,094	738,761	894,977	364,485	843,168	943,415
SUPPLIES	190,703	208,315	179,950	106,226	206,800	217,300
MAINTENANCE	67,773	66,082	55,829	20,314	56,829	69,329
SERVICES	230,414	212,802	239,918	81,364	247,751	259,038
MINOR EQUIPMENT/PROJECTS	0	9,047	11,000	11,364	11,364	5,000
CAPITAL OUTLAY	17,142	17,000	27,080	32,529	3,259	41,000
<b>TOTAL</b>	<b>1,312,126</b>	<b>1,252,008</b>	<b>1,408,754</b>	<b>616,282</b>	<b>1,369,171</b>	<b>1,535,082</b>

Workload/Demand and Staffing on next page.

**CITY OF GAINESVILLE  
BUDGET 2022-2023  
FRANK BUCK ZOO**

**WORKLOAD/DEMAND**

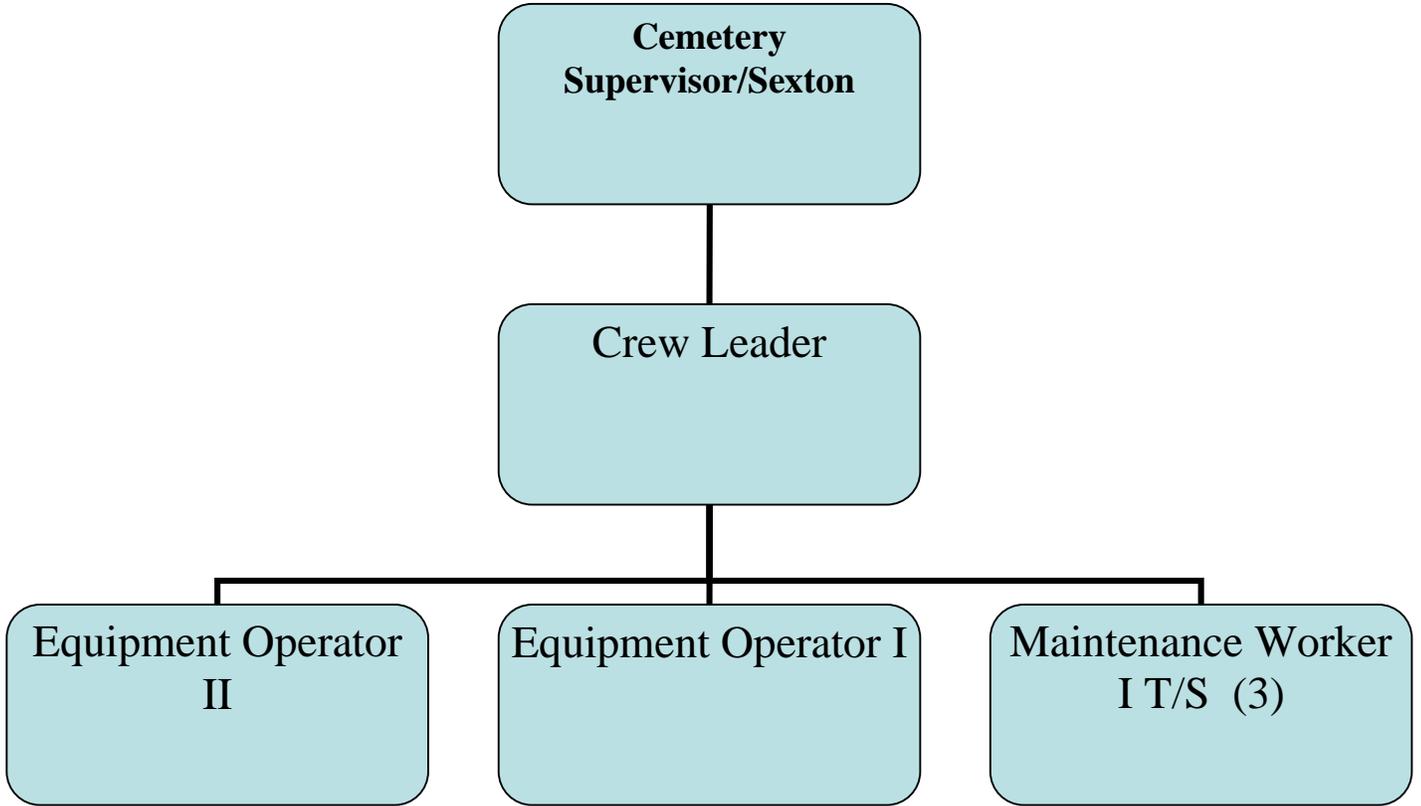
	ACTUAL 2019	ACTUAL 2020	ACTUAL 2021	ACTUAL 2022	ESTIMATED 2023
ANIMAL COLLECTION	163	163	163	163	165
ANIMAL CARE HOURS	14,000	14,000	14,000	14,100	14,100
GROUNDS CARE HOURS	6,155	6,155	6,200	6,250	6,250
CAMPERS	75	0	59	0	0
SPECIAL EVENTS	6	0	1	2	5
EDUCATION PROGRAMS	125	19	28	70	70
VISITORS	73,602	0	84,623	82,000	82,000

**STAFFING**

POSITION	ACTUAL 2019	ACTUAL 2020	ACTUAL 2021	ACTUAL 2022	PROPOSED 2023
ZOO MAINTENANCE & OPERATIONS					
ZOO DIRECTOR	1	1	1	1	1
ZOO OPERATIONS MANAGER/HORTICULTURIST	1	0	0	0	0
ZOO ADMINISTRATIVE ASSISTANT	1	1	1	1	1
PROGRAM ANIMAL KEEPER	0	1	1	1	1
ANIMAL CARE STAFFER	9	9	9	9	9
ZOO MAINTENANCE/GROUNDS COORDINATOR	1	1	1	1	1
RETAIL MANAGER	1	1	1	1	1
RETAIL CLERK PTB	1	1	1	1	2
RETAIL CLERK FT	1	1	1	1	1
ZOO INTERN	4	1	3	4	1
TOTAL ZOO MAINTENANCE & OPERATIONS	20	17	19	20	18

# Cemetery

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**Cemetery**

**General Fund: 01  
Department Code: 16  
Program Code: 46**

**Mission:**

Fairview Cemetery is dedicated to providing present and future interment needs for the Gainesville community. The North Texas heritage is enriched by the lives of men and women whom have left lasting impressions before us. It is our goal to remember them through maintaining permanent records of those interred, providing quality ground maintenance, and customer satisfaction. The Cemetery Division is operated in compliance with the Texas Cemetery Association’s rules and regulations.

**Vision:**

The Cemetery Division’s vision is for a professional team of employees to combine their skills and talents to operate Fairview Cemetery in a respectful, sensitive, and proud manner.

**Department Description:**

Fairview Cemetery is an 85-acre cemetery located in the heart of Gainesville, Texas. It is the largest cemetery in Cooke County, with over 20,000 interments. The Cemetery operations consist of property sales, funeral interments, disinterments, and all grounds maintenance. Fairview Cemetery averages 150 interments a year and averages 67 lot sales per year. The Cemetery Division operates within the City’s General Fund.

**Accomplishments:**

- Conducted annual lot inspections.
- Assist other departments as needed.
- Completion of NIM Emergency Training for all staff.
- Installation of Autonomous Mowers

**Departmental Performance Measures:**

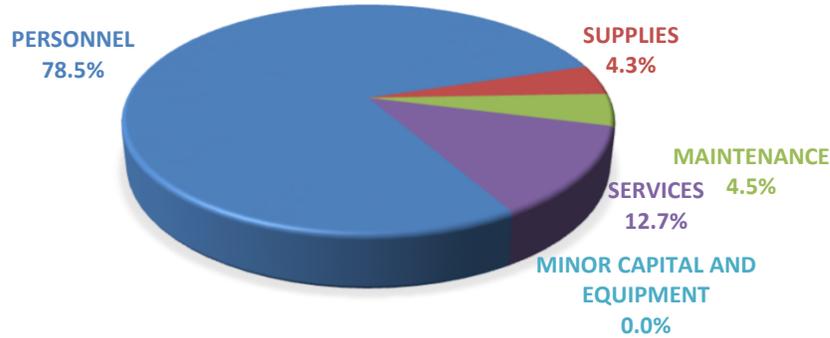
- Conduct Interments in a safe, professional, and respectful manner.
- Maintain a high level of grounds maintenance.

	<b>Actual 2019</b>	<b>Actual 2020</b>	<b>Actual 2021</b>	<b>Budgeted 2022</b>	<b>Estimated 2023</b>
INTERMENTS	134	120	144	134	141
SPACES SOLD	47	50	59	55	69
MOWING & TRIMMING HOURS	2939	2823	2500	2714	2629

**CITY OF GAINESVILLE  
BUDGET 2022-2023  
GENERAL FUND CEMETERY**

Account Number	DESCRIPTION	2020-21 BUDGET	2020-21 ACTUAL	2021-22 ORIGINAL BUDGET	2021-22 ACTUAL SIX MONTHS	2021-22 REVISED BUDGET	2022-23 PROPOSED BUDGET
01-5101-16-46	SALARIES	166,763	157,703	165,925	71,837	156,569	171,451
01-5106-16-46	OVERTIME	8,000	7,776	8,000	4,552	10,000	10,000
01-5107-16-46	HOLIDAY PAY	300	89	300	214	543	300
01-5110-16-46	LONGEVITY	1,260	1,260	1,140	1,140	1,140	1,320
01-5111-16-46	RETIREMENT	19,916	19,828	21,739	9,629	20,849	23,132
01-5112-16-46	FICA	12,318	12,485	13,455	5,806	12,724	13,257
01-5116-16-46	HEALTH/LIFE/CAREFLITE	27,366	25,074	28,706	12,367	26,076	32,986
01-5118-16-46	WORKER COMPENSATION	2,691	2,763	4,679	2,036	4,445	4,884
01-5119-16-46	OTHER PAYROLL EXPENS	530	523	520	257	527	520
	<b>SUBTOTAL SALARIES AND BENEFITS</b>	<b>239,144</b>	<b>227,501</b>	<b>244,464</b>	<b>107,838</b>	<b>232,874</b>	<b>257,849</b>
01-5201-16-46	OFFICE SUPPLIES	1,000	910	1,000	132	1,000	1,000
01-5206-16-46	FUELS OILS LUBRICANT	6,500	6,450	5,000	2,363	6,000	7,500
01-5207-16-46	SMALL TOOLS AND INST	1,500	1,436	1,500	349	1,500	1,500
01-5299-16-46	MISCELLANEOUS SUPPLI	3,863	3,346	3,863	823	3,863	4,000
	<b>SUBTOTAL SUPPLIES</b>	<b>12,863</b>	<b>12,143</b>	<b>11,363</b>	<b>3,667</b>	<b>12,363</b>	<b>14,000</b>
01-5302-16-46	BUILDING MAINTENANCE	2,000	1,528	2,000	472	2,000	2,000
01-5303-16-46	GROUNDS MAINTENANCE	5,000	4,907	5,000	1,824	5,000	5,000
01-5304-16-46	MACHINERY & EQUIPMEN	4,750	4,302	4,750	257	4,750	4,750
01-5305-16-46	VEHICLE MAINTENANCE	2,100	2,010	2,100	1,734	2,100	2,100
01-5310-16-46	STREET ROAD & BRIDGE	1,000	168	1,000	647	1,000	1,000
	<b>SUBTOTAL MAINTENANCE</b>	<b>14,850</b>	<b>12,915</b>	<b>14,850</b>	<b>4,933</b>	<b>14,850</b>	<b>14,850</b>
01-5401-16-46	COMMUNICATIONS	3,223	3,371	3,223	2,054	3,223	3,223
01-5403-16-46	GENERAL INSURANCE	5,316	3,001	3,482	1,579	3,482	3,656
01-5404-16-46	PROFESSIONAL FEES	1,350	831	1,200	407	1,200	1,200
01-5406-16-46	TRAINING	1,000	827	1,000	44	1,000	1,000
01-5408-16-46	ELECTRIC UTILITY SER	4,772	3,028	4,772	1,500	4,772	4,820
01-5409-16-46	CONTRACTUAL SERVICES	4,120	1,620	4,120	0	4,120	4,120
01-5441-16-46	SOLID WASTE UTILITY	1,648	1,582	1,706	791	1,706	1,766
01-5442-16-46	WATER/SEWER UTILITY	9,000	9,335	9,000	3,768	9,000	10,100
01-5446-16-46	STORM WATER UTILITY	7,931	7,845	7,931	3,923	7,931	7,931
01-5455-16-46	UNIFORM PURCHASE/REN	1,800	566	1,500	612	1,500	1,500
01-5499-16-46	MISCELLANEOUS SERVIC	2,500	2,406	2,500	2,039	2,500	2,500
	<b>SUBTOTAL SERVICES</b>	<b>42,660</b>	<b>34,413</b>	<b>40,434</b>	<b>16,717</b>	<b>40,434</b>	<b>41,816</b>
01-5504-16-46	MACHINERY & EQUIPMEN	0	0	6,000	0	14,000	0
	<b>SUBTOTAL MACHINERY &amp; EQUIPMENT</b>	<b>0</b>	<b>0</b>	<b>6,000</b>	<b>0</b>	<b>14,000</b>	<b>0</b>
	<b>CEMETERY OPERATIONS</b>	<b>309,517</b>	<b>286,972</b>	<b>317,111</b>	<b>133,154</b>	<b>314,521</b>	<b>328,515</b>

**CITY OF GAINESVILLE  
BUDGET 2022-2023  
GENERAL FUND CEMETERY**



**EXPENDITURE SUMMARY**

CLASSIFICATION	2020-21	2020-21	2021-22	2021-22	2021-22	2022-23
	BUDGET	ACTUAL	ORIGINAL	ACTUAL	REVISED	PROPOSED
			BUDGET	SIX MONTHS	BUDGET	BUDGET
PERSONNEL	239,144	227,501	244,464	107,838	232,874	257,849
SUPPLIES	12,863	12,143	11,363	3,667	12,363	14,000
MAINTENANCE	14,850	12,915	14,850	4,933	14,850	14,850
SERVICES	42,660	34,413	40,434	16,717	40,434	41,816
MINOR CAPITAL AND EQUIPMENT	0	0	6,000	0	14,000	0
<b>TOTAL</b>	<b>309,517</b>	<b>286,972</b>	<b>317,111</b>	<b>133,154</b>	<b>314,521</b>	<b>328,515</b>

**WORKLOAD/DEMAND**

	ACTUAL	ACTUAL	ACTUAL	BUDGETED	ESTIMATED
	2019	2020	2021	2022	2023
INTERMENTS	148	150	135	134	141
SPACES SOLD	67	68	88	55	69
MOWING & TRIMMING HOURS	2,380	2,350	3,075	2,714	2,629
MOWING & TRIMMING DAYS	30	30	31	30	30

**STAFFING**

POSITION	ACTUAL	ACTUAL	ACTUAL	BUDGETED	PROPOSED
	2019	2020	2021	2022	2023
CEMETERY OPERATIONS					
CEMETERY SUPERVISOR		1	1	1	1
CREW LEADER		1	1	1	1
EQUIPMENT OPERATOR II		1	1	1	1
EQUIPMENT OPERATOR I		1	1	1	1
MAINTENANCE WORKER T/S		2	2	3	3
<b>TOTAL CEMETERY OPERATIONS</b>		<b>6</b>	<b>6</b>	<b>7</b>	<b>7</b>

**CITY OF GAINESVILLE  
BUDGET 2020-2021  
GENERAL FUND NON-DEPARTMENTAL**

ACCOUNT NUMBER	DESCRIPTION	2020-21 REVISED	2020-21 ACTUAL	2021-22 ORIGINAL BUDGET	2021-22 ACTUAL SIX MONTHS	2021-22 REVISED BUDGET	2022-23 PROPOSED BUDGET
01-5719-50-99	TRANSFER TO CORONAVI	0	0	0	0	0	0
01-5723-50-99	TRANSFER TO GOLF FUN	195,000	105,000	180,000	0	216,000	190,000
01-5729-50-99	TRANSFER TO FUND 29	0	0	0	0	0	0
01-5740-50-99	TRANSFER TO CONSTR.	0	309,398	0	0	0	0
01-5755-50-99	TRANSFER TO FUND 55	0	2,424,295	0	0	0	0
	TOTAL TRANSFERS	195,000	2,838,694	180,000	0	216,000	190,000
01-5198-99-99	PENSION PAYDOWN	0	0	0	0	500,000	0
	TOTAL OTHER	0	0	0	0	500,000	0
	TOTAL	195,000	2,838,694	180,000	0	716,000	190,000

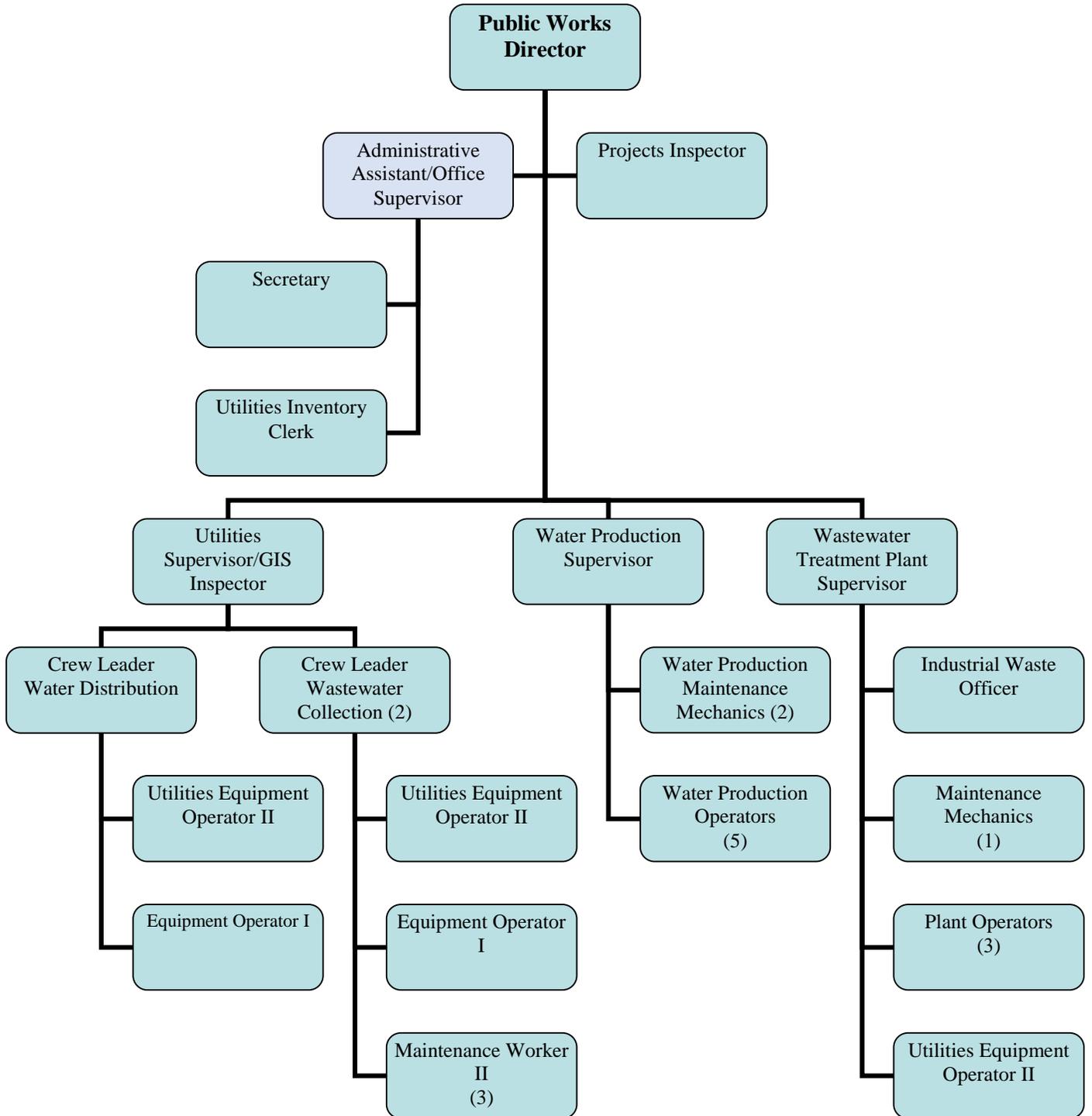


## **WATER & SEWER FUND**

The Water and Sewer Fund accounts for revenues and expenses of the City's water and wastewater activities. The fund is financed through user charges and fees for water and wastewater services.

## Public Works-Water and Wastewater

(Administration, Water Distribution, Water Production, Moss Lake Water Production, Industrial Pre-Treatment, Wastewater Collection, Wastewater Treatment)



**Public Works-Water  
and Wastewater Fund**

**Water and Sewer Fund: 60  
General Fund: 01  
Department Codes: 19, 20, 21, 22**

**Program Codes: 10, 51, 52, 53, 61,  
62,63**

**Mission:**

The mission of the Public Works Department is to provide maintenance and repairs to City owned infrastructure as well as facilities and equipment in an efficient manner to ensure that the City's investments meet or exceed maximum life expectancy. Public Works protects the investment in public streets through preventative maintenance and rebuilding of streets. The department maintains a safe environment within our City facilities, ensuring that safe and pleasant drinking water is delivered to the citizens of Gainesville, while protecting the environment by maintaining health and safety standards. The department responds to emergency conditions as needed.

**Vision:**

The Public Works Department's vision is to achieve greater satisfaction, increase reliability, increase efficiency and resource conservation by maximizing the use of state-of-the-art technology.

**Department Description:**

The Water Distribution and Wastewater Collections Divisions maintain all areas of water and wastewater systems and makes new service additions to the overall systems. The Water Distribution Division is responsible for approximately 151 miles of pipeline and 6,777 water meters. The Wastewater Collection Division is responsible for 132 miles of pipeline and 8,765 service connections.

The Wastewater Treatment Plant Division provides preliminary, primary, and secondary treatment to domestic, commercial, and industrial wastewaters for the City of Gainesville. The plant provides physical, biological, and chemical treatment for wastewater to remove pollutants, disinfect, and produce effluent, which is suitable for reintroduction back into the natural stream environment. The Wastewater Treatment Plant is manned 24 hours a day, 7 days a week.

The Industrial Waste Division is responsible for the protection of the wastewater collection system, treatment facilities, and safety of those operating the system. Some major elements of the City's Pretreatment Program include the review of pretreatment designs, the issuance of permits, performance of inspections, collection of samples, review of permit self-monitoring reports, and the initiation of enforcement activities when appropriate. There are 3 categorical and 4 significant industrial users.

The Water Production and Moss Lake Divisions operate both ground water and surface water treatment facilities by controlling the intake, treatment, storage and distribution of the water. There are 8 water wells, 10 water tanks, and 1 water plant. Two primary sources supply water for the water system: ground water and surface water. Ground water comes from various wells in the area with well water treated on site. Surface water comes from Moss Lake and is processed in a water treatment plant prior to entering the system. The Water Production Plant is manned 24 hours a day, 7 days a week.

The Water and Wastewater Administration provides guidance and managerial support for all Water and Wastewater operations and handles requests and concerns from residents. The Administration division coordinates assigned activities with other City departments and outside agencies and provides responsible administrative support to the City Manager and Finance by providing reports as requested.

**Accomplishments:**

- TOPS State Award – Texas optimization program award for exceeding TCEQ minimum standards for water treatment.
- NACWA Peak Performance Gold award for the Wastewater Treatment Plant.
- SUMP Project “Package K” - WIP
- Continue to upgrade water meters to the AMR Meters
- Complete I-35 Utility relocation Engineering. TX DOT project first phase.
- Moss Lake ERP
- Moss Lake O&M Plan

**Departmental Performance Measures:**

- Respond to complaints within one day.
- Maintain A, B, and C certifications in the Water and Wastewater Utilities Divisions and pesticide certification in the Street Division.
- Train and encourage employees to acquire A, B, and C Certifications in the Water and Wastewater Utilities Division.
- Continue to receive TOPS award
- Continue to receive the NACWA WWTP Gold award.

**Major Goals for Fiscal Year 2022-2023**

(Line item numbers indicate the location of funding for the objective.)

Most Public Works expenditure line items are involved in obtaining the following objectives.

**Goal 2: Improve Gainesville’s basic infrastructure.**

**Objectives for Goal 2:**

- 2.4 Complete construction of Woods Street.
- 2.5 Engineer the reconstruction of Modrall (R006 - Red River & Lindsay), Field (part R146 - Potter and Perry) and Wine (R100 – Broadway & Garnett).
- 2.6 Seal streets that are identified in G2 (central portion of the City) and G3 (southern portion of the City).
- 2.7 Mill and overlay Bonner, Quail Run, Fox Hollow & Dove (N04); Aspen, Maplewood, & Cypress (N33 & N39); and Locust & Morningside (N18).
- 2.8 Abandon Cole Street Lift Station.
- 2.9 Design and begin construction on tertiary disc filter treatment and ultraviolet disinfection at the wastewater treatment plant.
- 2.10 Replace water valve on Hillcrest and install phase one of the 12” water line on Bonner Road (see Goal 6.2).
- 2.11 Design and begin construction for the Elkins Liftstation Improvements.
- 2.12 Design and begin construction for the South and South East Collection System Improvements.
- 2.13 Steel Water Tank maintenance program to comply with GADB asset management.

**Goal 4: Improve staff efficiency through the use of technology and training.**

**Objectives for Goal 4:**

- 4.1 Install 750 radio read water meters and one receiver.
- 4.2 Upgrade ESRI mapping system to improve Cartegraph work order/asset management system.

**Goal 6: Provide a safe and prepared City.**

**Objectives for Goal 6:**

- 6.2 Replace water valve on Hillcrest and install phase one of the 12” water line on Bonner Road (see Goal 2.10).

**CITY OF GAINESVILLE  
BUDGET 2022-2023  
WATER & SEWER FUND SUMMARY**

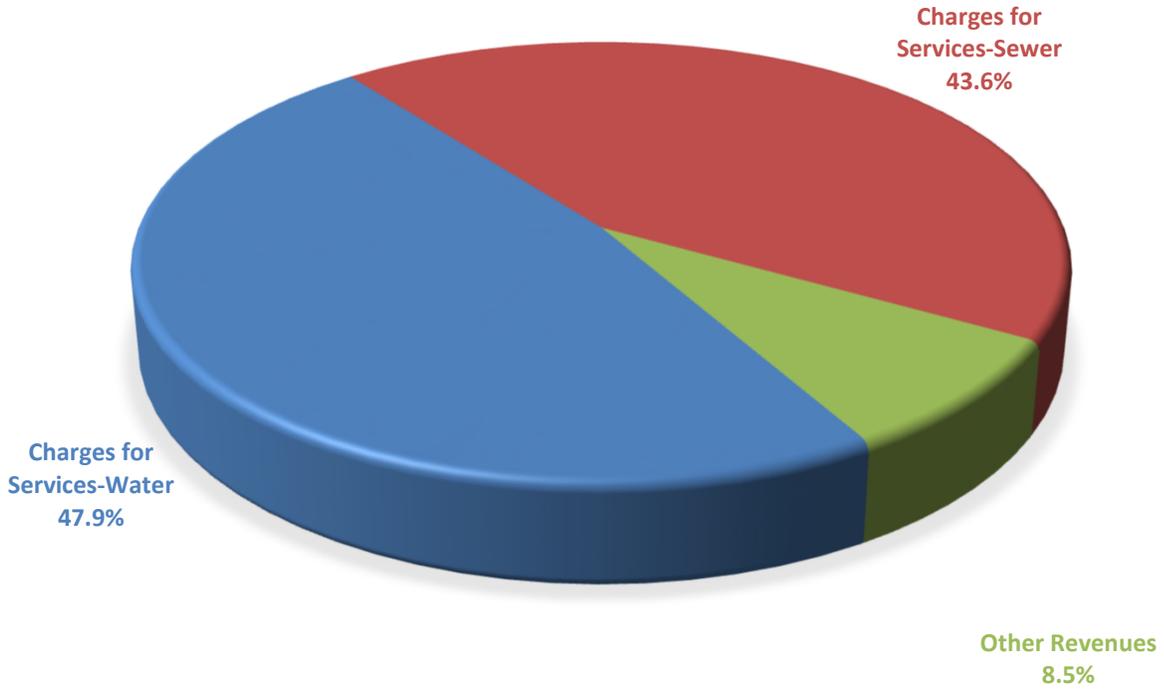
	<b>2020-21 REVISED BUDGET</b>	<b>2020-21 ACTUAL</b>	<b>2021-22 ADOPTED BUDGET</b>	<b>2021-22 ACTUAL SIX MONTHS</b>	<b>2021-22 REVISED BUDGET</b>	<b>2022-23 PROPOSED BUDGET</b>
BEGINNING BALANCE OCTOBER 1	11,452,832	11,452,832	12,962,278	12,962,278	12,962,278	12,992,504
REVENUES	8,710,113	8,918,553	10,845,430	4,553,669	8,801,457	9,446,613
<b>TOTAL FUNDS AVAILABLE</b>	<b>20,162,945</b>	<b>20,371,385</b>	<b>23,807,708</b>	<b>17,515,947</b>	<b>21,763,735</b>	<b>22,439,117</b>
<b>EXPENDITURES</b>						
WATER ADMIN	335,451	318,088	346,211	160,947	353,708	396,897
CUSTOMER SERVICE	305,790	312,230	288,487	118,739	286,854	303,660
WATER DISTRIBUTION	851,451	794,336	1,000,679	212,251	875,099	844,924
WATER PRODUCTION	1,464,453	1,144,490	1,147,296	506,142	1,174,152	1,257,033
MOSS LAKE PRODUCTION	449,641	647,603	488,479	199,645	513,846	743,559
INDUSTRIAL PRE-TREAT	72,794	81,060	104,939	38,928	79,903	99,666
WASTE WATER COLLECTION	552,058	556,247	875,851	258,378	554,001	792,045
WASTE WATER TREATMENT	911,524	918,974	2,658,113	442,200	927,766	944,857
NON-DEPARTMENTAL	3,807,137	4,034,325	3,905,900	2,544,386	4,005,900	4,166,168
<b>TOTAL EXPENDITURES</b>	<b>8,750,299</b>	<b>8,807,352</b>	<b>10,815,955</b>	<b>4,481,616</b>	<b>8,771,231</b>	<b>9,548,809</b>
ENDING BALANCE SEPTEMBER 30	11,412,646	11,564,034	12,991,753	13,034,331	12,992,504	12,890,308
INCREASE/DECREASE IN FUND BALANCE	(40,186)	111,202	29,475	72,053	30,226	(102,196)

Note: Beginning October FY 2022 Fund Balance ties to FY 21 Audited Financials

**CITY OF GAINESVILLE  
BUDGET 2022-2023  
WATER & SEWER FUND - REVENUES**

ACCOUNT NUMBER	DESCRIPTION	2019-2020 ACTUAL	2020-21 REVISED BUDGET	2020-21 ACTUAL	2021-22 ADOPTED BUDGET	2021-22 ACTUAL SIX MONTHS	2021-22 REVISED BUDGET	2022-23 PROPOSED BUDGET
60-4202-00-00	BOAT & DOCK PERMITS-	65,622	65,000	74,499	65,000	41,558	65,000	68,000
60-4601-00-00	WATER REVENUE-RESIDE	2,422,188	2,350,000	2,360,538	2,350,000	1,164,496	2,350,000	2,448,700
60-4602-00-00	WATER REVENUE-COMM &	1,262,032	1,379,000	1,400,971	1,379,000	609,307	1,379,000	1,458,800
60-4603-00-00	WATER REVENUE-MULTIF	541,337	530,000	512,525	530,000	271,679	530,000	535,000
60-4604-00-00	UNBILLED WATER REVEN	6,260	0	5,525	0	0	0	0
60-4605-00-00	DEPOSITS BILLED-CLEA	917	0	(936)	0	(648)	0	0
60-4609-00-00	WATER TAP FEES	9,653	15,000	9,468	15,000	2,252	10,000	10,000
	<b>WATER REVENUES</b>	<b>4,308,009</b>	<b>4,339,000</b>	<b>4,362,590</b>	<b>4,339,000</b>	<b>2,088,644</b>	<b>4,334,000</b>	<b>4,520,500</b>
60-4610-00-00	WASTEWATER REVENUE-R	2,265,420	2,240,000	2,365,182	2,265,000	1,206,695	2,284,084	2,559,500
60-4611-00-00	W/W REVENUE-COMM & I	764,580	800,000	810,647	800,000	422,697	800,000	880,000
60-4612-00-00	W/W REVENUE-MULTIFAM	372,609	360,000	355,894	365,000	195,603	365,000	391,480
60-4613-00-00	UNBILLED W/W REVENUE	(1,197)	0	3,333	0	0	0	0
60-4615-00-00	TRANSPORTERS HAULERS	4,961	1,500	1,765	2,000	1,631	2,000	2,000
60-4616-00-00	WASTEWATER SURCHARGE	240,192	230,000	317,001	230,000	153,328	250,000	275,000
60-4617-00-00	WASTE PERMITS	3,082	6,000	4,982	6,000	3,912	6,000	6,000
60-4619-00-00	SEWER TAP FEES	7,925	6,000	6,210	7,000	237	5,000	5,000
	<b>SEWER REVENUES</b>	<b>3,657,572</b>	<b>3,643,500</b>	<b>3,865,015</b>	<b>3,675,000</b>	<b>1,984,103</b>	<b>3,712,084</b>	<b>4,118,980</b>
60-4620-00-00	TRANSFER FEES	4,087	4,200	3,786	4,200	1,151	4,200	4,000
60-4621-00-00	PENALTIES	147,911	170,000	205,302	170,000	121,024	170,000	207,500
60-4622-00-00	CASH SHORT/OVER	(409)	0	29	0	82	0	0
60-4623-00-00	NSF CHARGES	1,250	2,000	1,475	2,000	875	2,000	2,000
60-4624-00-00	DISCONNECT/RECONNECT	26,422	34,000	45,499	34,000	28,898	40,000	41,500
60-4625-00-00	METER INSTALLATION F	27,363	25,000	32,634	18,000	25,226	30,000	32,000
60-4626-00-00	TAP FEES-STREET CUTS	500	1,000	125	2,000	0	0	0
60-4627-00-00	ACCOUNT INITIATION F	63,022	62,000	61,822	62,000	27,397	62,000	64,000
60-4628-00-00	CREDIT CARD CONVENIE	54,310	60,000	80,490	52,000	38,431	60,000	69,000
60-4699-00-00	UB CREDIT ADJUSTMENT	51,008	52,000	63,916	52,000	30,896	52,000	50,000
	<b>OTHER WATER/SEWER</b>	<b>375,465</b>	<b>410,200</b>	<b>495,076</b>	<b>396,200</b>	<b>273,979</b>	<b>420,200</b>	<b>470,000</b>
60-4701-00-00	INTEREST REVENUE	30,732	4,000	3,472	4,000	2,927	5,000	5,500
60-4709-00-00	MISCELLANEOUS REVENU	18,073	30,000	37,818	10,000	(450)	1,000	1,000
60-4731-00-00	LEASE REVENUE - PETR	2,933	2,500	2,933	2,500	1,466	2,500	2,500
60-4810-00-00	INSURANCE REIMBURSEM	0	0	0	0	0	0	0
	<b>OTHER REVENUE</b>	<b>51,737</b>	<b>36,500</b>	<b>44,222</b>	<b>16,500</b>	<b>3,943</b>	<b>8,500</b>	<b>9,000</b>
60-4805-00-00	GRANT REVENUE	0	0	0	2,092,057	0	0	0
	<b>TOTAL GRANT REVENUE</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>2,092,057</b>	<b>0</b>	<b>0</b>	<b>0</b>
60-4962-00-00	TRANSFER FROM AIRPOR	64,940	0	0	0	0	0	0
60-4930-00-00	TRANSFER FROM G.O. D	336,295	280,913	151,651	326,673	203,000	326,673	328,133
	<b>SUBTOTAL TRANSFERS</b>	<b>401,235</b>	<b>280,913</b>	<b>151,651</b>	<b>326,673</b>	<b>203,000</b>	<b>326,673</b>	<b>328,133</b>
	<b>TOTAL WATER/SEWER REVENUES</b>	<b>8,794,018</b>	<b>8,710,113</b>	<b>8,918,553</b>	<b>10,845,430</b>	<b>4,553,669</b>	<b>8,801,457</b>	<b>9,446,613</b>

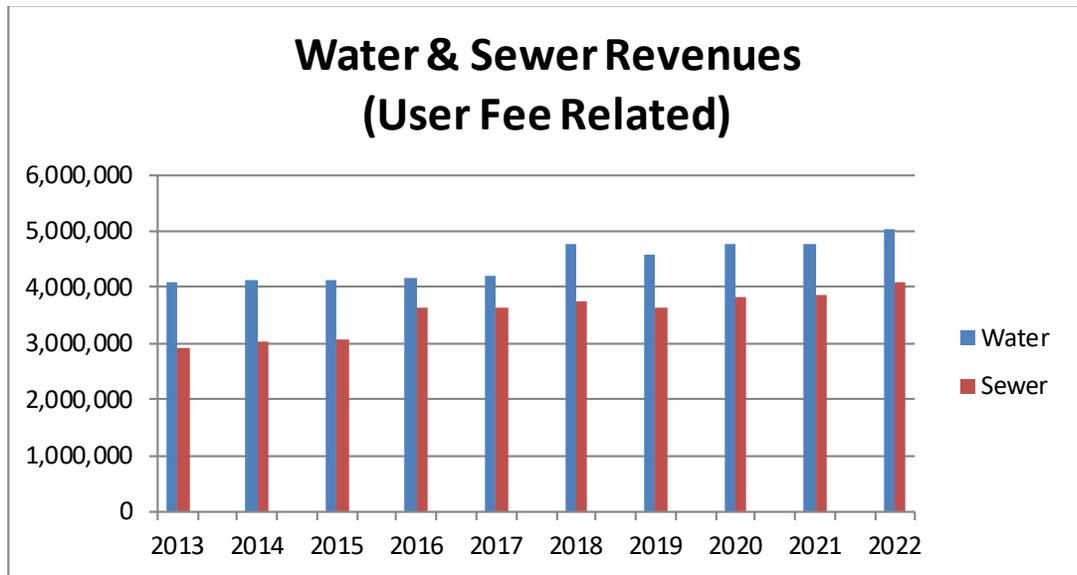
**CITY OF GAINESVILLE  
BUDGET 2022-2023  
WATER & SEWER FUND - REVENUES**



# WATER AND SEWER FUND REVENUES

## REVENUE ASSUMPTIONS

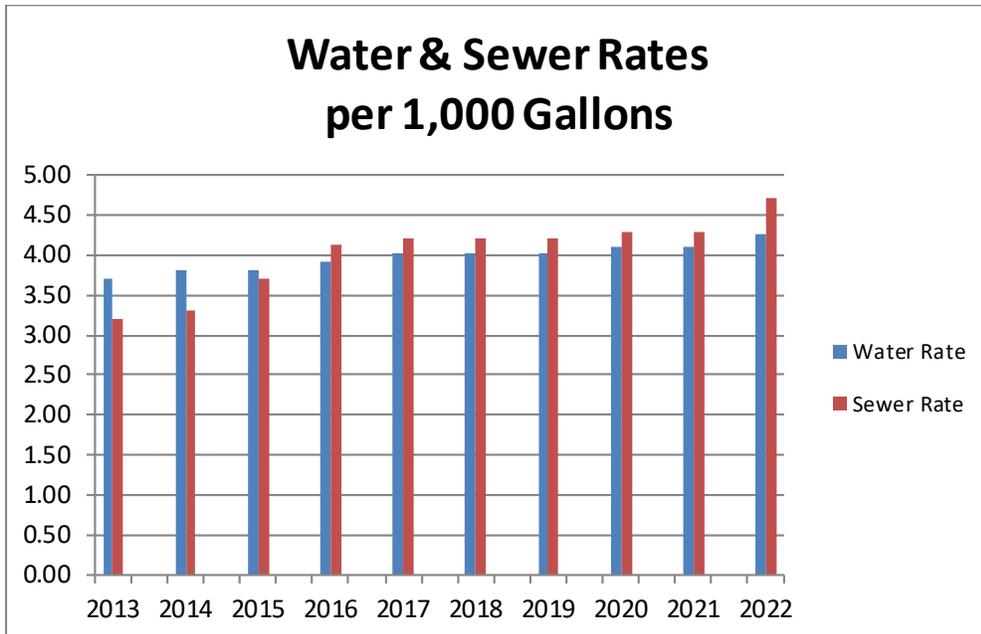
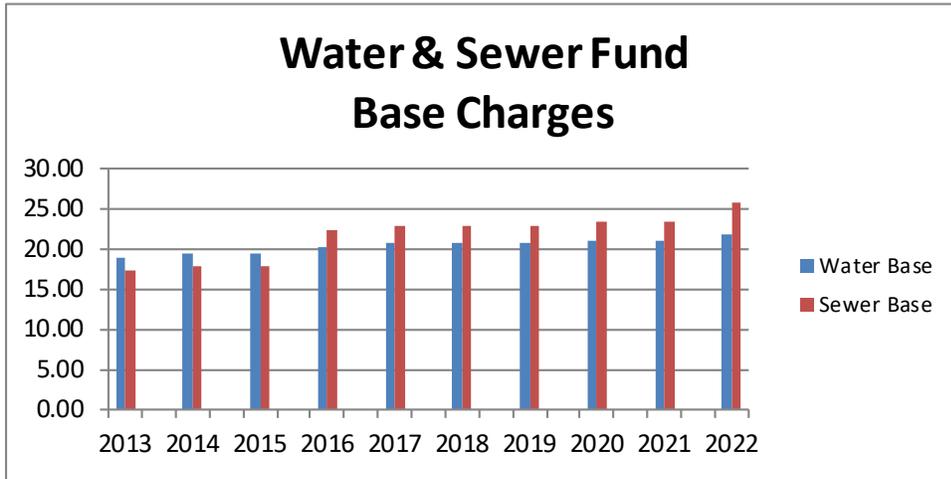
Water and sewer revenues are user fee based revenues. For FY 2023, the City is expecting to incur cost increase, and, consequently, fees charged to customers were increased by 4%. The revenues are estimated to increase by 12.9% from the 2022 Adopted Budget by \$1,398,817 to \$9,446,613. This is mainly due to the American Rescue Plan Act Funding (2,092,057) that had been included in the FY2022 budget. The City has several public entities such as schools, a hospital, a community college, and Cooke County that provide stable revenue without depending on a few major users.



(2022 represents preliminary unaudited numbers.)

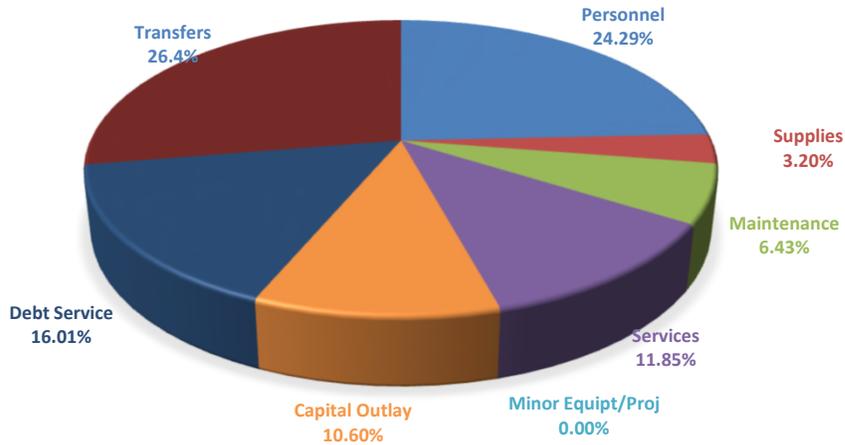
# WATER AND SEWER FUND REVENUES

## REVENUE ASSUMPTIONS (CONTINUED)



**WATER & SEWER FUND  
EXPENSES BY TYPE AND DEPARTMENT  
BUDGET 2022-2023**

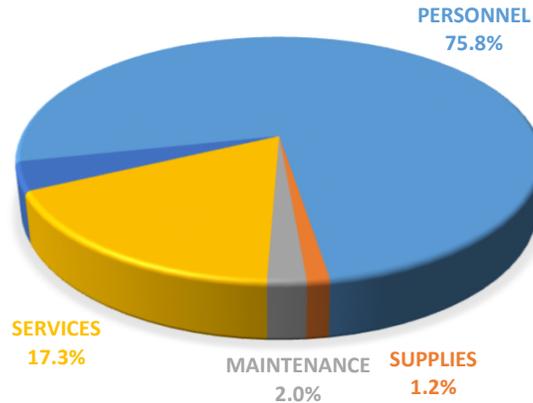
Department	Personnel	Supplies	Maintenance	Services	Minor Equipt./Proj	Capital Outlay	Debt Service	Transfers	Total
Administration	300,686	4,675	8,000	68,536	0	15,000	0	0	396,897
Customer Service	157,410	42,500	2,750	101,000	0	0	0	0	303,660
Water Distribution	398,153	22,700	156,500	42,571	0	225,000	0	0	844,924
Water Production	350,770	27,750	181,189	448,802	0	248,522	0	0	1,257,033
Moss Lake Production	200,727	104,005	56,575	133,252	0	249,000	0	0	743,559
Industrial Waste	66,711	4,800	2,400	25,755	0	0	0	0	99,666
Wastewater Collection	434,249	20,600	102,828	21,369	0	213,000	0	0	792,045
Wastewater Treatment	410,575	78,998	103,776	290,141	0	61,367	0	0	944,857
Non-Departmental	0	0	0	0	0	0	1,528,694	2,637,474	4,166,168
<b>Totals</b>	<b>2,319,281</b>	<b>306,028</b>	<b>614,018</b>	<b>1,131,425</b>	<b>0</b>	<b>1,011,889</b>	<b>1,528,694</b>	<b>2,637,474</b>	<b>9,548,809</b>



**CITY OF GAINESVILLE  
BUDGET 2022-2023  
WATER & SEWER FUND ADMINISTRATION**

<b>ACCOUNT NUMBER</b>	<b>DESCRIPTION</b>	<b>2020-21 REVISED BUDGET</b>	<b>2020-21 ACTUAL</b>	<b>2021-22 ADOPTED BUDGET</b>	<b>2021-22 ACTUAL SIX MONTHS</b>	<b>2021-22 REVISED BUDGET</b>	<b>2022-23 PROPOSED BUDGET</b>
60-5101-19-10	SALARIES	188,713	187,974	192,884	93,093	193,815	217,546
60-5106-19-10	OVERTIME	2,500	298	2,500	732	2,500	2,500
60-5110-19-10	LONGEVITY	2,160	2,160	2,280	2,280	2,280	2,400
60-5111-19-10	RETIREMENT	25,034	24,655	25,563	12,439	25,694	29,182
60-5112-19-10	FICA	15,072	14,548	15,822	7,341	15,483	17,718
60-5116-19-10	HEALTH/LIFE/CAREFLITE	22,084	20,357	21,536	10,581	21,313	24,746
60-5118-19-10	WORKER COMPENSATION	1,888	1,832	3,043	1,476	3,026	3,434
60-5119-19-10	OTHER PAYROLL EXPENS	3,052	3,007	3,160	1,569	3,210	3,160
60-5120-19-10	ACCRUED PAYROLL EXPE	0	-91,833	0	0	0	0
60-5121-19-10	ACCRUED VACATION BEN	0	285	0	0	0	0
	<b>SUBTOTAL SALARIES AND BENEFITS</b>	<b>260,503</b>	<b>163,283</b>	<b>266,788</b>	<b>129,511</b>	<b>267,321</b>	<b>300,686</b>
60-5201-19-10	OFFICE SUPPLIES	2,100	861	2,100	442	2,100	2,100
60-5208-19-10	CLEANING SUPPLIES	1,800	1,954	1,800	854	1,800	1,800
60-5299-19-10	MISCELLANEOUS SUPPLI	775	520	775	321	775	775
	<b>SUBTOTAL SUPPLIES</b>	<b>4,675</b>	<b>3,335</b>	<b>4,675</b>	<b>1,617</b>	<b>4,675</b>	<b>4,675</b>
60-5302-19-10	BUILDING MAINTENANCE	8,000	10,514	8,000	1,125	8,000	8,000
	<b>SUBTOTAL MAINTENANCE</b>	<b>8,000</b>	<b>10,514</b>	<b>8,000</b>	<b>1,125</b>	<b>8,000</b>	<b>8,000</b>
60-5401-19-10	COMMUNICATIONS	3,000	2,488	3,000	1,361	3,000	3,000
60-5402-19-10	DUES & SUBSCRIPTIONS	700	734	700	623	700	700
60-5403-19-10	GENERAL INSURANCE	326	171	326	156	326	326
60-5404-19-10	PROFESSIONAL FEES	9,000	8,849	9,000	6,763	9,000	9,000
60-5406-19-10	TRAINING	2,000	1,768	2,000	611	2,000	2,000
60-5408-19-10	ELECTRIC UTILITY SER	9,090	8,279	9,090	3,261	9,090	9,090
60-5409-19-10	CONTRACTUAL SERVICES	19,000	12,000	19,000	5,000	24,050	19,000
60-5418-19-10	AUTO ALLOWANCE	6,115	6,031	6,000	2,969	6,085	6,000
60-5440-19-10	NATURAL GAS UTILITY	7,070	5,145	6,700	4,454	6,700	6,700
60-5441-19-10	SOLID WASTE UTILITY	2,175	2,003	2,251	1,002	2,251	2,010
60-5442-19-10	WATER/SEWER UTILITY	2,400	2,472	2,400	1,360	2,500	2,700
60-5446-19-10	STORM WATER UTILITY	1,510	1,504	1,510	752	1,510	1,510
60-5460-19-10	OFFICE EQUIPMENT REN	5,000	4,690	5,000	1,988	5,000	5,000
60-5499-19-10	MISCELLANEOUS SERVIC	1,500	1,549	1,500	99	1,500	1,500
	<b>SUBTOTAL SERVICES</b>	<b>68,886</b>	<b>57,682</b>	<b>68,477</b>	<b>30,399</b>	<b>73,712</b>	<b>68,536</b>
60-6502-19-10	BUILDING IMPROVEMENTS	0	0	0	0	0	15,000
60-6508-19-10	OFFICE MACHINERY & E	12,395	12,395	0	0	0	0
	<b>SUBTOTAL CAPITAL</b>	<b>12,395</b>	<b>12,395</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>15,000</b>
	<b>ADMINISTRATION</b>	<b>354,459</b>	<b>247,209</b>	<b>347,940</b>	<b>162,652</b>	<b>353,708</b>	<b>396,897</b>

**CITY OF GAINESVILLE  
BUDGET 2022-2023  
WATER & SEWER FUND ADMINISTRATION**



**EXPENDITURE SUMMARY**

CLASSIFICATION	2020-21	2020-21	2021-22	2021-22	2021-22	2022-23
	REVISED	ACTUAL	ADOPTED	SIX MONTHS	REVISED	PROPOSED
			BUDGET		BUDGET	BUDGET
PERSONNEL	260,503	163,283	266,788	129,511	267,321	300,686
SUPPLIES	4,675	3,335	4,675	1,617	4,675	4,675
MAINTENANCE	8,000	10,514	8,000	1,125	8,000	8,000
SERVICES	68,886	57,682	68,477	30,399	73,712	68,536
CAPITAL OUTLAY	12,395	12,395	0	0	0	15,000
<b>TOTAL</b>	<b>354,459</b>	<b>247,209</b>	<b>347,940</b>	<b>162,652</b>	<b>353,708</b>	<b>396,897</b>

**WORKLOAD/DEMAND**

	ACTUAL	ACTUAL	ACTUAL	BUDGETED	PROPOSED
	2019	2020	2021	2022	2023
PREPARE AND SUBMIT PAYROLL		26	26	26	26

**STAFFING**

POSITION	ACTUAL	ACTUAL	ACTUAL	BUDGETED	PROPOSED
	2019	2020	2021	2022	2023
WATER ADMINISTRATION					
PUBLIC SERVICES DIRECTOR		0	1	1	1
SECRETARY		0	1	1	1
GIS TECHNICIAN/PROJECTS INSPECTOR		1	1	1	1
CUSTODIAN PTB		1	0	0	0
<b>TOTAL WATER ADMINISTRATION</b>		<b>2</b>	<b>3</b>	<b>3</b>	<b>3</b>

**Customer Service**

**Water & Sewer Fund: 60  
Department Code: 20  
Program Code: 50**

**Mission:**

Ensure customers receive timely and accurate billing as well as be responsive and courteous to all service requests.

**Vision:**

To implement new technology for efficient operations in collecting revenue and providing services to our customers.

**Department Description:**

Collect and maintain information for water, sewer, solid waste, and storm water drainage. Customer service representatives receive and record utility payments as well as miscellaneous payments for other departments. Perform water turn-ons, turn-offs, transfers, and re-reads as well as assist customers as needed.

**Accomplishments:**

- Obtained 125 perfect score on 5-S audits.
- Installed a total of 4,294 automatic read (“smart”) meters to date
- Implemented N-Sight Plus software allowing more accurate water usage history
- Reduce bill processing and mailing lag time by changing outsource vendors to improve service to customers and to save costs.

**Departmental Performance Measures:**

- Increase the number of statements on email only.
- Increase bank draft and credit card payments for customers.
- Continue the awareness of our safety program to each employee.
- Inform customers about payment options such as bank draft and credit cards.
- Inform customers of our on-line services provided on website.

	<b>Actual 2019</b>	<b>Actual 2020</b>	<b>Actual 2021</b>	<b>Estimated 2022</b>	<b>Budget 2023</b>
Total Automatic Meters	2,706	3,141	4,246	4,995	5,500
Customers on Draft Payments	685	878	978	1,000	1,000
Credit card payments	12,826	22,788	16,113	25,000	25,000
Flyer inserts on payments	4	1	1	4	4

**Major Goals for Fiscal Year 2021-2022**

(Line item indicates the location and funding for the objective)

**Goal 4: Improve staff efficiency through the use of technology and training.**

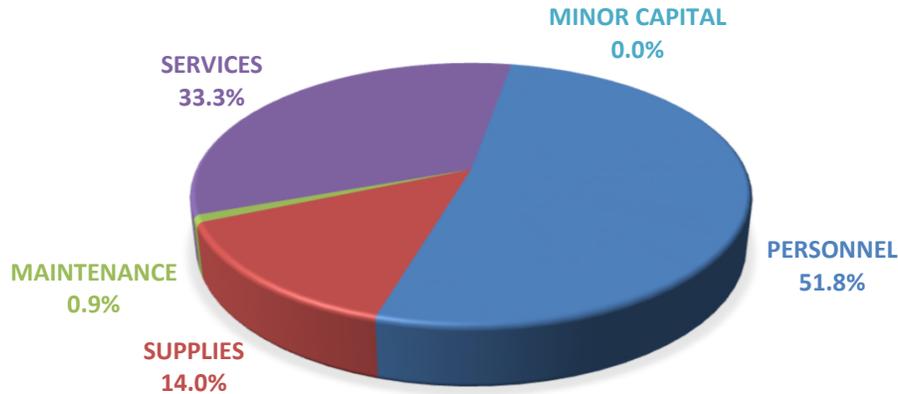
**Objectives for Goal 4:**

- 4.1 Install 750 radio read water meters and one receiver.

**CITY OF GAINESVILLE  
BUDGET 2022-2023  
WATER & SEWER FUND CUSTOMER SERVICE**

<b>ACCOUNT NUMBER</b>	<b>DESCRIPTION</b>	<b>2020-21 REVISED BUDGET</b>	<b>2020-21 ACTUAL</b>	<b>2021-22 ADOPTED BUDGET</b>	<b>2021-22 ACTUAL SIX MONTHS</b>	<b>2021-22 REVISED BUDGET</b>	<b>2022-23 PROPOSED BUDGET</b>
60-5101-20-50	SALARIES	98,069	97,082	88,770	43,930	90,094	100,500
60-5106-20-50	OVERTIME	9,000	10,332	9,000	4,297	9,000	9,000
60-5107-20-50	HOLIDAY PAY	136	36	0	26	26	100
60-5110-20-50	LONGEVITY	180	180	180	180	180	480
60-5111-20-50	RETIREMENT	13,282	13,312	12,119	5,986	12,277	13,870
60-5112-20-50	FICA	8,159	8,119	7,501	3,628	7,508	8,421
60-5114-20-50	UNEMPLOYMENT CLAIMS	0	174	0	0	0	0
60-5116-20-50	HEALTH/LIFE INSURANC	26,189	23,897	21,510	10,579	21,299	24,720
60-5118-20-50	WORKER COMPENSATION	298	290	157	76	221	319
60-5119-20-50	OTHER PAYROLL EXPENS	77	77	0	0	0	0
60-5121-20-50	ACCRUED VACATION BEN	0	1,470	0	0	0	0
60-5123-20-50	ACCRUED COMP-TIME BE	0	(132)	0	0	0	0
	<b>SUBTOTAL SALARIES AND BENEFITS</b>	<b>155,390</b>	<b>154,837</b>	<b>139,237</b>	<b>68,702</b>	<b>140,604</b>	<b>157,410</b>
60-5201-20-50	OFFICE SUPPLIES	2,500	2,600	3,000	572	3,000	3,000
60-5202-20-50	POSTAGE	37,500	37,979	37,500	13,267	37,500	37,500
60-5204-20-50	BIND PRTING & REPROD	1,500	704	1,500	1,001	1,500	1,500
60-5206-20-50	FUELS OILS LUBRICANT	4,500	1,983	0	0	0	0
60-5207-20-50	SMALL TOOLS AND INST	500	217	0	0	0	0
60-5299-20-50	MISCELLANEOUS SUPPLI	500	471	500	0	500	500
	<b>SUBTOTAL SUPPLIES</b>	<b>47,000</b>	<b>43,954</b>	<b>42,500</b>	<b>14,840</b>	<b>42,500</b>	<b>42,500</b>
60-5304-20-50	MACHINERY & EQUIPMEN	750	504	750	170	750	750
60-5305-20-50	VEHICLE MAINTENANCE	(500)	463	0	0	0	0
60-5309-20-50	OFFICE EQUIPMENT MAI	1,500	862	2,000	1,162	2,000	2,000
	<b>SUBTOTAL MAINTENANCE</b>	<b>1,750</b>	<b>1,829</b>	<b>2,750</b>	<b>1,332</b>	<b>2,750</b>	<b>2,750</b>
60-5401-20-50	COMMUNICATIONS	1,000	966	2,000	169	2,000	2,000
60-5403-20-50	GENERAL INSURANCE	650	663	650	49	650	650
60-5404-20-50	PROFESSIONAL FEES	40,050	35,691	40,000	10,908	40,000	40,000
60-5406-20-50	TRAINING	1,500	75	1,800	29	1,800	1,800
60-5409-20-50	CONTRACTUAL SERVICES	42,000	58,903	44,000	16,147	44,000	44,000
60-5455-20-50	UNIFORM PURCHASE/REN	1,000	336	0	0	0	0
60-5460-20-50	MAIN FRAME SOFTWARE	7,500	9,986	7,500	6,563	7,500	7,500
60-5462-20-50	CUSTOMER DEPOSIT INT	4,200	2,285	4,300	0	4,300	4,300
60-5499-20-50	MISCELLANEOUS SERVIC	750	21	750	0	750	750
	<b>SUBTOTAL SERVICES</b>	<b>98,650</b>	<b>108,926</b>	<b>101,000</b>	<b>33,866</b>	<b>101,000</b>	<b>101,000</b>
60-5508-20-50	OFFICE MACHINERY & EQUIPMENT	3,000	2,683	3,000	0	0	0
	<b>SUBTOTAL OFFICE MACHINERY &amp; EQ</b>	<b>3,000</b>	<b>2,683</b>	<b>3,000</b>	<b>0</b>	<b>0</b>	<b>0</b>
	<b>TOTAL CUSTOMER SERVICE</b>	<b>305,790</b>	<b>312,230</b>	<b>288,487</b>	<b>118,739</b>	<b>286,854</b>	<b>303,660</b>

**CITY OF GAINESVILLE  
BUDGET 2022-2023  
WATER & SEWER FUND CUSTOMER SERVICE**



**EXPENDITURE SUMMARY**

CLASSIFICATION	2020-21	2020-21	2021-22	2021-22	2021-22	2022-23
	REVISED	ACTUAL	ADOPTED	ACTUAL	REVISED	PROPOSED
			BUDGET	SIX MONTHS	BUDGET	BUDGET
PERSONNEL	155,390	154,837	139,237	68,702	140,604	157,410
SUPPLIES	47,000	43,954	42,500	14,840	42,500	42,500
MAINTENANCE	1,750	1,829	2,750	1,332	2,750	2,750
SERVICES	98,650	108,926	101,000	33,866	101,000	101,000
MINOR CAPITAL	3,000	2,683	3,000	0	0	0
CAPITAL>\$15,000					0	0
<b>TOTAL</b>	<b>305,790</b>	<b>312,230</b>	<b>288,487</b>	<b>118,739</b>	<b>286,854</b>	<b>303,660</b>

**WORKLOAD/DEMAND**

	ACTUAL	ACTUAL	ACTUAL	BUDGET	ESTIMATED
	2019	2020	2021	2022	2023
NUMBER OF CUSTOMERS	6,200	6,190	6,250	6,300	6,400
NEW CONNECTS	1,500	1,485	1,500	1,500	1,500
DISCONNECTS	1,480	1,450	1,450	1,450	1,540
TRANSFERS	550	590	600	600	600
REREADS	480	350	350	350	350
BILLS GENERATED ANNUALLY	74,700	74,450	74,500	75,000	75,000

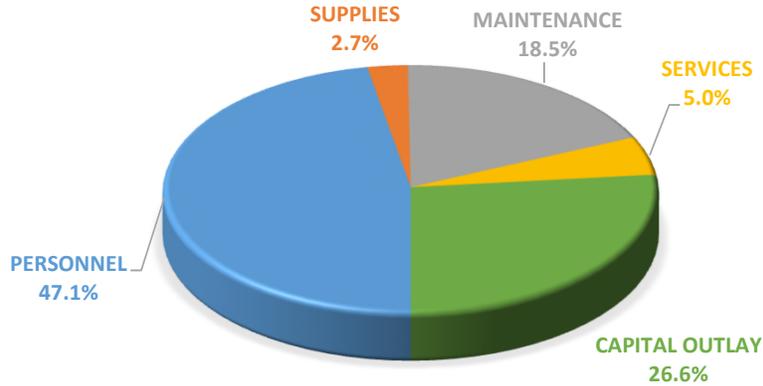
**STAFFING**

POSITION	ACTUAL	ACTUAL	ACTUAL	BUDGET	PROPOSED
	2019	2020	2021	2022	2023
WATER CUSTOMER SERVICE					
CUSTOMER SERVICE SUPERVISOR/BILLING CLERK	1	1	1	1	1
UTILITY SERVICE REPS	2	2	2	1	0
CUSTOMER SERVICE REPS	2	2	2	2	2
<b>TOTAL WATER CUSTOMER SERVICE</b>	<b>5</b>	<b>5</b>	<b>5</b>	<b>4</b>	<b>3</b>

**CITY OF GAINESVILLE  
BUDGET 2022-2023  
WATER & SEWER FUND DISTRIBUTION**

<b>ACCOUNT NUMBER</b>	<b>DESCRIPTION</b>	<b>2020-21 REVISED BUDGET</b>	<b>2020-21 ACTUAL</b>	<b>2021-22 ADOPTED BUDGET</b>	<b>2021-22 ACTUAL SIX MONTHS</b>	<b>2021-22 REVISED BUDGET</b>	<b>2022-23 PROPOSED BUDGET</b>
60-5101-20-51	SALARIES	177,442	134,322	233,768	55,549	169,848	245,477
60-5106-20-51	OVERTIME	23,942	32,648	24,000	12,079	29,000	34,000
60-5107-20-51	HOLIDAY PAY	1,600	868	1,600	588	1,600	1,600
60-5110-20-51	LONGEVITY	540	540	780	780	780	1,080
60-5111-20-51	RETIREMENT	25,420	21,120	32,577	8,728	25,311	36,021
60-5112-20-51	FICA	15,434	12,571	20,163	5,094	15,304	21,870
60-5116-20-51	HEALTH/LIFE INSURANC	35,411	25,595	43,020	14,118	34,386	49,440
60-5118-20-51	WORKER COMPENSATION	1,716	1,546	4,560	1,159	3,469	4,946
60-5119-20-51	OTHER PAYROLL EXPENS	2,140	2,493	3,420	1,622	3,554	3,720
60-5121-20-51	ACCRUED VACATION BEN	0	2,127	0	0	0	0
60-5123-20-51	ACCRUED COMP-TIME BE	0	167	0	0	0	0
	<b>SUBTOTAL SALARIES AND BENEFITS</b>	<b>283,645</b>	<b>233,997</b>	<b>363,888</b>	<b>99,717</b>	<b>283,252</b>	<b>398,153</b>
60-5201-20-51	OFFICE SUPPLIES	1,200	1,061	1,200	684	1,200	1,200
60-5206-20-51	FUELS OILS LUBRICANT	15,000	14,229	15,000	8,052	15,000	15,000
60-5207-20-51	SMALL TOOLS AND INST	2,400	1,398	2,400	453	2,400	2,400
60-5209-20-51	CHEMICAL & MEDICAL S	600	264	600	0	600	600
60-5221-20-51	SAFETY SUPPLIES	2,000	1,680	2,000	479	2,000	2,000
60-5299-20-51	MISCELLANEOUS SUPPLI	1,500	1,367	1,500	344	1,500	1,500
	<b>SUBTOTAL SUPPLIES</b>	<b>22,700</b>	<b>19,999</b>	<b>22,700</b>	<b>10,012</b>	<b>22,700</b>	<b>22,700</b>
60-5304-20-51	MACHINERY & EQUIPMEN	7,000	6,138	7,000	5,224	7,000	7,000
60-5305-20-51	VEHICLE MAINTENANCE	5,000	2,095	5,000	693	5,000	5,000
60-5308-20-51	WATER/SEWER MAINS MA	100,000	101,359	100,000	52,352	100,000	100,000
60-5310-20-51	STREETS ROAD & BRIDG	36,000	39,130	36,000	24,225	36,000	36,000
60-5313-20-51	METER MAINTENANCE	4,000	4,453	4,000	2,718	4,000	4,000
60-5399-20-51	MISCELLANEOUS MAINTE	4,500	4,500	4,500	0	17,692	4,500
	<b>SUBTOTAL MAINTENANCE</b>	<b>156,500</b>	<b>157,675</b>	<b>156,500</b>	<b>85,212</b>	<b>169,692</b>	<b>156,500</b>
60-5401-20-51	COMMUNICATIONS	3,600	2,284	3,000	2,047	3,000	15,980
60-5403-20-51	GENERAL INSURANCE	4,030	3,680	3,791	1,449	3,791	3,791
60-5404-20-51	PROFESSIONAL FEES	4,000	1,260	3,500	541	3,500	11,500
60-5405-20-51	ADVERTISING	500		500	88	500	500
60-5406-20-51	TRAINING	1,800	2,778	1,800	1,124	1,800	3,800
60-5409-20-51	CONTRACTUAL SERVICES	5,232	13,555	0	8,228	8,228	0
60-5411-20-51	MACHINERY AND EQUIPM	1,800	314	1,800	0	1,800	1,800
60-5455-20-51	UNIFORM PURCHASE/REN	2,700	2,457	3,200	1,067	3,200	3,200
60-5499-20-51	MISCELLANEOUS SERVIC	2,000	1,075	2,000	0	2,000	2,000
	<b>SUBTOTAL SERVICES</b>	<b>25,662</b>	<b>27,403</b>	<b>19,591</b>	<b>14,544</b>	<b>27,819</b>	<b>42,571</b>
60-5504-20-51	MACHINERY & EQUIPMENT	12,944	11,566	0	0	0	0
	<b>SUBTOTAL MACHINERY &amp; EQUIPMENT</b>	<b>12,944</b>	<b>11,566</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
60-6504-20-51	MACHINERY & EQUIPMEN	45,000	43,029	0	0	0	0
60-6505-20-51	MOTOR VEHICLES	0	0	0	0	0	60,000
60-6509-20-51	MAINS & SERVICES	0	0	168,000	0	89,636	0
60-6512-20-51	METERS	285,000	285,143	250,000	2,766	262,000	150,000
60-6513-20-51	HYDRANTS	20,000	15,524	20,000	0	20,000	15,000
	<b>SUBTOTAL CAPITAL</b>	<b>350,000</b>	<b>343,695</b>	<b>438,000</b>	<b>2,766</b>	<b>371,636</b>	<b>225,000</b>
	<b>WATER DISTRIBUTION OPERATIONS</b>	<b>851,451</b>	<b>794,336</b>	<b>1,000,679</b>	<b>212,251</b>	<b>875,099</b>	<b>844,924</b>

**CITY OF GAINESVILLE  
BUDGET 2022-2023  
WATER & SEWER FUND DISTRIBUTION**



**EXPENDITURE SUMMARY**

CLASSIFICATION	2020-21	2020-21	2021-22	2021-22	2021-22	2022-23
	REVISED	ACTUAL	ADOPTED BUDGET	SIX MONTHS ACTUAL	REVISED BUDGET	PROPOSED BUDGET
PERSONNEL	283,645	233,997	363,888	99,717	283,252	398,153
SUPPLIES	22,700	19,999	22,700	10,012	22,700	22,700
MAINTENANCE	156,500	157,675	156,500	85,212	169,692	156,500
SERVICES	25,662	27,403	19,591	14,544	27,819	42,571
MINOR EQUIPMENT/PROJECTS	12,944	11,566	0	0	0	0
CAPITAL OUTLAY	350,000	343,695	438,000	2,766	371,636	225,000
<b>TOTAL</b>	<b>851,451</b>	<b>794,336</b>	<b>1,000,679</b>	<b>212,251</b>	<b>875,099</b>	<b>844,924</b>

**WORKLOAD/DEMAND**

	ACTUAL 2019	ACTUAL 2020	ACTUAL 2021	BUDGET 2022	PROPOSED 2023
MASTER METERS INSTALLED	0	9	0	0	0
NEPTUNE METERS INSTALLED	0	182	412	290	700
WATER LINE REPAIRS	0	10	50	21	24
WATER MAIN LEAK REPAIRS	0	68	70	83	89

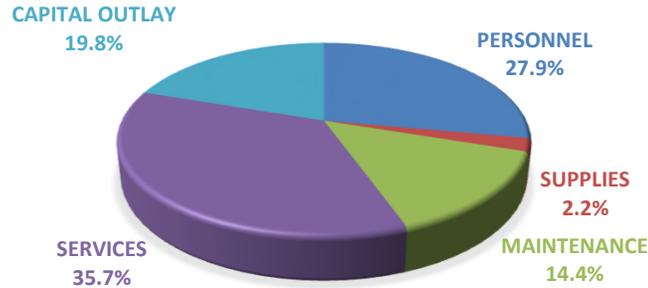
**STAFFING**

POSITION	ACTUAL 2019	ACTUAL 2020	ACTUAL 2021	BUDGET 2022	PROPOSED 2023
WATER DISTRIBUTION OPERATIONS					
UTILITIES SUPERVISOR		1	1	1	1
CREW LEADER		1	1	1	1
UTILITIES EQUIP OPERATOR II		1	1	1	1
EQUIPMENT OPERATOR 1		1	1	1	1
UTILITIES INVENTORY CLERK/GIS TECHNICIAN		1	1	1	1
UTILITIES SERVICES REPRESENTATIVE		0	0	1	1
<b>TOTAL WATER DISTRIBUTION OP</b>		<b>5</b>	<b>5</b>	<b>6</b>	<b>6</b>

**CITY OF GAINESVILLE  
BUDGET 2022-2023  
WATER & SEWER FUND PRODUCTION**

<b>ACCOUNT NUMBER</b>	<b>DESCRIPTION</b>	<b>2020-21 REVISED BUDGET</b>	<b>2020-21 ACTUAL</b>	<b>2021-22 ADOPTED BUDGET</b>	<b>2021-22 ACTUAL SIX MONTHS</b>	<b>2021-22 REVISED BUDGET</b>	<b>2022-23 PROPOSED BUDGET</b>
60-5101-21-52	SALARIES	199,707	198,087	207,141	100,350	210,683	217,948
60-5106-21-52	OVERTIME	22,000	29,172	22,000	12,985	25,100	22,000
60-5107-21-52	HOLIDAY PAY	7,000	8,325	7,000	5,355	7,000	7,000
60-5110-21-52	LONGEVITY	1,080	1,080	1,380	1,380	1,380	1,680
60-5111-21-52	RETIREMENT	28,955	29,769	29,872	15,131	30,800	31,977
60-5112-21-52	FICA	17,440	17,613	18,489	8,935	18,560	19,415
60-5114-21-52	UNEMPLOYMENT CLAIMS	0	4,847	0	0	0	0
60-5116-21-52	HEALTH/LIFE INSURANC	37,675	34,802	35,850	17,572	35,439	41,200
60-5118-21-52	WORKER COMPENSATION	2,533	2,506	4,181	2,043	4,227	4,391
60-5119-21-52	OTHER PAYROLL EXPENS	4,478	4,181	4,160	2,347	5,028	5,160
60-5121-21-52	ACCRUED VACATION BEN	0	1,344	0	0	0	0
60-5123-21-52	ACCRUED COMP-TIME BE	0	3,208	0	0	0	0
	<b>SUBTOTAL SALARIES AND BENEFITS</b>	<b>320,868</b>	<b>334,934</b>	<b>330,073</b>	<b>166,098</b>	<b>338,217</b>	<b>350,770</b>
60-5201-21-52	OFFICE SUPPLIES	650	457	650	307	650	650
60-5206-21-52	FUELS OILS LUBRICANT	5,000	3,923	5,000	3,602	5,000	6,500
60-5209-21-52	CHEMICAL & MEDICAL S	12,000	13,826	12,000	3,856	12,000	18,000
60-5299-21-52	MISCELLANEOUS SUPPLI	2,600	2,717	2,600	779	2,600	2,600
	<b>SUBTOTAL SUPPLIES</b>	<b>20,250</b>	<b>20,923</b>	<b>20,250</b>	<b>8,544</b>	<b>20,250</b>	<b>27,750</b>
60-5304-21-52	MACHINERY & EQUIPMEN	2,000	1,290	2,000	712	2,000	2,000
60-5305-21-52	VEHICLE MAINTENANCE	6,000	3,962	6,000	13	6,000	6,000
60-5312-21-52	WEBER FIRE PROTECTIO	9,000	59	9,000	0	7,500	9,000
60-5399-21-52	MISCELLANEOUS MAINTEN	164,189	144,420	164,189	112,181	164,189	164,189
	<b>SUBTOTAL MAINTENANCE</b>	<b>181,189</b>	<b>149,730</b>	<b>181,189</b>	<b>112,905</b>	<b>179,689</b>	<b>181,189</b>
60-5401-21-52	COMMUNICATIONS	4,000	2,325	4,000	1,218	4,000	4,000
60-5403-21-52	GENERAL INSURANCE	17,207	17,207	17,723	12,987	25,973	27,272
60-5404-21-52	PROFESSIONAL FEES	5,000	361	5,000	2,372	5,000	5,000
60-5405-21-52	ADVERTISING	2,000	189	2,000	0	2,000	2,000
60-5406-21-52	TRAINING	3,500	4,058	3,500	2,824	5,000	3,500
60-5408-21-52	ELECTRIC UTILITY SER	303,000	281,480	303,000	94,302	303,000	306,030
60-5409-21-52	CONTRACTUAL SERVICES	66,000	37,843	20,000	30,462	30,462	20,000
60-5417-21-52	INSPECTION AND PERMI	75,000	89,484	75,000	25,918	75,000	75,000
60-5455-21-52	UNIFORM PURCHASE/REN	2,750	2,286	2,750	1,221	2,750	2,750
60-5499-21-52	MISCELLANEOUS SERVIC	3,250	1,861	3,250	1,036	3,250	3,250
	<b>SUBTOTAL SERVICES</b>	<b>481,707</b>	<b>437,094</b>	<b>436,223</b>	<b>172,341</b>	<b>456,435</b>	<b>448,802</b>
60-6507-21-52	IMPROVEMENTS OTHER T	460,439	201,809	179,561	46,253	179,561	248,522
	<b>SUBTOTAL MACHINERY &amp; EQUIPMENT</b>	<b>460,439</b>	<b>201,809</b>	<b>179,561</b>	<b>46,253</b>	<b>179,561</b>	<b>248,522</b>
	<b>WATER PRODUCTION</b>	<b>1,464,453</b>	<b>1,144,490</b>	<b>1,147,296</b>	<b>506,142</b>	<b>1,174,152</b>	<b>1,257,033</b>

**CITY OF GAINESVILLE  
BUDGET 2022-2023  
WATER & SEWER FUND PRODUCTION**



**EXPENDITURE SUMMARY**

CLASSIFICATION	2020-21	2020-21	2021-22	2021-22	2021-22	2022-23
	REVISED	ACTUAL	ADOPTED BUDGET	ACTUAL SIX MONTHS	REVISED BUDGET	PROPOSED BUDGET
PERSONNEL	320,868	334,934	330,073	166,098	338,217	350,770
SUPPLIES	20,250	20,923	20,250	8,544	20,250	27,750
MAINTENANCE	181,189	149,730	181,189	112,905	179,689	181,189
SERVICES	481,707	437,094	436,223	172,341	456,435	448,802
CAPITAL OUTLAY	460,439	201,809	179,561	46,253	179,561	248,522
<b>TOTAL</b>	<b>1,464,453</b>	<b>1,144,490</b>	<b>1,147,296</b>	<b>506,142</b>	<b>1,174,152</b>	<b>1,257,033</b>

**WORKLOAD/DEMAND**

	ACTUAL 2019	ACTUAL 2020	ACTUAL 2021	BUDGET 2022	PROPOSED 2023
SAMPLES TAKEN	204	204	204	204	204
MAN HOURS IN MAINTENANCE	3,750	3,750	3,750	3,750	3,750

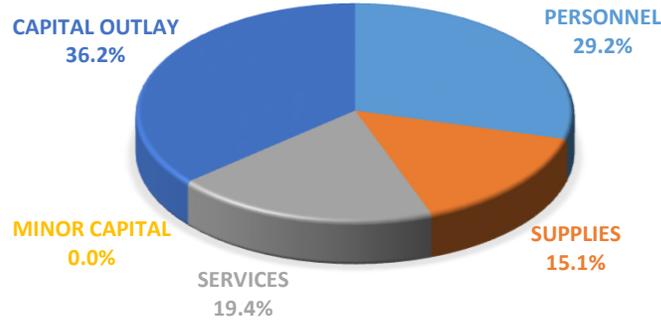
**STAFFING**

POSITION	ACTUAL 2019	ACTUAL 2020	ACTUAL 2021	BUDGET 2022	PROPOSED 2023
WATER PRODUCTION OPERATIONS					
WATER PRODUCTION SUPERVISOR	1	1	1	1	1
WATER PRODUCTION OPERATOR	4	4	4	4	4
<b>TOTAL WATER PRODUCTION OP</b>	<b>5</b>	<b>5</b>	<b>5</b>	<b>5</b>	<b>5</b>

**CITY OF GAINESVILLE  
BUDGET 2022-2023  
WATER & SEWER FUND MOSS LAKE PRODUCTION**

ACCOUNT NUMBER	DESCRIPTION	2020-21 REVISED BUDGET	2020-21 ACTUAL	2021-22 ADOPTED BUDGET	2021-22 ACTUAL SIX MONTHS	2021-22 REVISED BUDGET	2022-23 PROPOSED BUDGET
60-5101-21-53	SALARIES	103,473	103,299	106,610	34,382	87,041	111,152
60-5106-21-53	OVERTIME	25,000	12,659	25,000	2,126	25,000	28,080
60-5107-21-53	HOLIDAY PAY	4,042	5,360	3,600	1,224	3,600	3,600
60-5110-21-53	LONGEVITY	120	120	300	180	180	300
60-5111-21-53	RETIREMENT	16,508	15,138	16,892	4,757	14,461	18,181
60-5112-21-53	FICA	10,138	9,235	10,455	2,884	8,880	11,038
60-5116-21-53	HEALTH/LIFE/CAREFLITE	18,009	13,966	21,510	3,542	13,091	24,720
60-5118-21-53	WORKER COMPENSATION	1,465	1,283	2,364	654	2,008	2,496
60-5119-21-53	OTHER PAYROLL EXPENS	927	1,040	1,160	574	1,176	1,160
60-5121-21-53	ACCRUED VACATION BEN	0	(680)	0	0	0	0
60-5123-21-53	ACCRUED COMP-TIME BE	0	(57)	0	0	0	0
	<b>SUBTOTAL SALARIES AND BENEFITS</b>	<b>179,682</b>	<b>161,363</b>	<b>187,891</b>	<b>50,323</b>	<b>155,437</b>	<b>200,727</b>
60-5201-21-53	OFFICE SUPPLIES	700	525	700	529	700	700
60-5206-21-53	FUELS OILS LUBRICANT	16,500	15,595	16,500	7,389	16,500	20,625
60-5207-21-53	SMALL TOOLS AND INST	1,300	621	1,300	354	1,300	1,300
60-5208-21-53	CLEANING SUPPLIES	850	662	850	372	850	850
60-5209-21-53	CHEMICAL & MEDICAL S	50,000	57,755	50,000	37,221	65,000	69,300
60-5221-21-53	SAFETY SUPPLIES	600	451	600	550	600	600
60-5223-21-53	LABORATORY SUPPLIES	4,375	5,869	4,275	4,024	5,000	7,630
60-5299-21-53	MISCELLANEOUS SUPPLI	3,000	1,959	3,000	859	3,000	3,000
	<b>SUBTOTAL SUPPLIES</b>	<b>77,325</b>	<b>83,437</b>	<b>77,225</b>	<b>51,298</b>	<b>92,950</b>	<b>104,005</b>
60-5304-21-53	MACHINERY & EQUIPMEN	3,000	2,929	3,000	1,520	3,000	3,000
60-5305-21-53	VEHICLE MAINTENANCE	7,176	4,397	5,000	1,216	5,000	8,075
60-5307-21-53	WATER/SEWER PLANT MA	42,000	44,581	42,000	35,007	54,000	42,000
60-5399-21-53	MISCELLANEOUS MAINTA	10,600	9,204	3,500	480	3,500	3,500
	<b>SUBTOTAL MAINTENANCE</b>	<b>62,776</b>	<b>61,110</b>	<b>53,500</b>	<b>38,222</b>	<b>65,500</b>	<b>56,575</b>
60-5401-21-53	COMMUNICATIONS	4,000	4,077	4,000	2,695	4,000	5,800
60-5403-21-53	GENERAL INSURANCE	7,350	6,310	7,350	3,947	7,893	8,288
60-5404-21-53	PROFESSIONAL FEES	70,280	38,154	20,000	5,358	20,000	48,036
60-5405-21-53	ADVERTISING	1,000	42	1,000	0	1,000	1,000
60-5406-21-53	TRAINING	1,700	1,867	1,700	87	1,700	2,600
60-5408-21-53	ELECTRIC UTILITY SER	28,500	49,686	28,785	18,001	50,000	50,500
60-5409-21-53	CONTRACTUAL SERVICES	9,000	14,406	9,000	17,179	17,338	9,000
60-5417-21-53	INSPECTION AND PERMI	2,000	1,846	2,000	0	2,000	2,000
60-5455-21-53	UNIFORM PURCHASE/REN	1,800	1,352	1,800	989	1,800	1,800
60-5499-21-53	MISCELLANEOUS SERVIC	4,228	4,228	4,228	0	4,228	4,228
	<b>SUBTOTAL SERVICES</b>	<b>129,858</b>	<b>121,968</b>	<b>79,863</b>	<b>48,256</b>	<b>109,959</b>	<b>133,252</b>
60-6504-21-53	MACHINERY & EQUIPMEN	89,376	219,724	0	0	0	0
60-6505-21-53	MOTOR VEHICLES	0	0	0	0	0	0
60-6507-21-53	IMPROVEMENTS OTHER THAN BLDGS	(89,376)	0	90,000	11,546	90,000	249,000
	<b>SUBTOTAL MACHINERY AND EQUIPMENT</b>	<b>0</b>	<b>219,724</b>	<b>90,000</b>	<b>11,546</b>	<b>90,000</b>	<b>249,000</b>
	<b>MOSS LK PUMP STAT/TREAT PLANT</b>	<b>449,641</b>	<b>647,603</b>	<b>488,479</b>	<b>199,645</b>	<b>513,846</b>	<b>743,559</b>

**CITY OF GAINESVILLE  
BUDGET 2022-2023  
WATER & SEWER FUND MOSS LAKE PRODUCTION**



**EXPENDITURE SUMMARY**

CLASSIFICATION	2020-21	2020-21	2021-22	2021-22	2021-22	2022-23
	REVISED	ACTUAL	ADOPTED BUDGET	SIX MONTHS ACTUAL	REVISED BUDGET	PROPOSED BUDGET
PERSONNEL	179,682	161,363	187,891	50,323	155,437	200,727
SUPPLIES	77,325	83,437	77,225	51,298	92,950	104,005
SERVICES	129,858	121,968	79,863	48,256	109,959	133,252
MINOR CAPITAL	0	0	0	0	0	0
CAPITAL OUTLAY	0	219,724	90,000	11,546	90,000	249,000
<b>TOTAL</b>	<b>449,641</b>	<b>647,603</b>	<b>488,479</b>	<b>199,645</b>	<b>513,846</b>	<b>743,559</b>

**WORKLOAD/DEMAND**

	ACTUAL 2019	ACTUAL 2020	ACTUAL 2021	BUDGET 2022	PROPOSED 2023
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COMBINED WITH WATER PRODUCTION DEPARTMENT

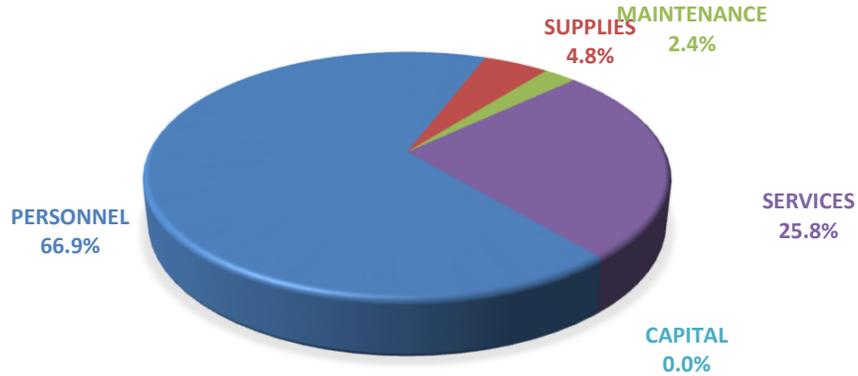
**STAFFING**

POSITION	ACTUAL 2019	ACTUAL 2020	ACTUAL 2021	BUDGET 2022	PROPOSED 2023
MOSS LAKE PRODUCTION					
WATER PRODUCTION PLANT MAINTENANCE MECHANIC	2	2	2	2	2
WATER PRODUCTION OPERATOR	1	1	1	1	1
<b>TOTAL MOSS LAKE PRODUCTION</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>3</b>

**CITY OF GAINESVILLE  
BUDGET 2022-2023  
WATER & SEWER FUND INDUSTRIAL PRE-TREATMENT**

<b>ACCOUNT NUMBER</b>	<b>DESCRIPTION</b>	<b>2020-21 REVISED BUDGET</b>	<b>2020-21 ACTUAL</b>	<b>2021-22 ADOPTED BUDGET</b>	<b>2021-22 ACTUAL SIX MONTHS</b>	<b>2021-22 REVISED BUDGET</b>	<b>2022-23 PROPOSED BUDGET</b>
60-5101-22-61	SALARIES	38,556	38,405	40,622	19,268	40,088	41,435
60-5106-22-61	OVERTIME	904	3,493	700	2,698	2,949	5,000
60-5107-22-61	HOLIDAY PAY	499	388	300	589	648	700
60-5110-22-61	LONGEVITY	180	180	240	240	240	300
60-5111-22-61	RETIREMENT	5,024	5,311	5,236	2,848	5,492	6,040
60-5112-22-61	FICA	2,997	3,024	3,241	1,577	3,181	3,667
60-5116-22-61	HEALTH/LIFE INSURANC	7,547	6,972	7,170	3,526	7,100	8,240
60-5118-22-61	WORKER COMPENSATION	380	386	733	383	752	829
60-5119-22-61	OTHER PAYROLL EXPENS	510	503	500	247	507	500
60-5121-22-61	ACCRUED VACATION BEN	0	177	0	0	0	0
	<b>SUBTOTAL SALARIES AND BENEFITS</b>	<b>56,597</b>	<b>58,839</b>	<b>58,742</b>	<b>31,377</b>	<b>60,956</b>	<b>66,711</b>
60-5201-22-61	OFFICE SUPPLIES	1,100	699	1,100	657	1,100	1,100
60-5206-22-61	FUELS OILS LUBRICANT	1,500	520	1,500	341	1,500	1,500
60-5299-22-61	MISCELLANEOUS SUPPLI	2,200	2,029	2,200	805	2,200	2,200
	<b>SUBTOTAL SUPPLIES</b>	<b>4,800</b>	<b>3,247</b>	<b>4,800</b>	<b>1,804</b>	<b>4,800</b>	<b>4,800</b>
60-5305-22-61	VEHICLE MAINTENANCE	600	57	600	8	600	600
60-5306-22-61	INSTRUMENT MAINTENAN	1,000	141	1,000	170	1,000	1,000
60-5399-22-61	MISCELLANEOUS MAINT	800	574	800	74	800	800
	<b>SUBTOTAL MAINTENANCE</b>	<b>2,400</b>	<b>772</b>	<b>2,400</b>	<b>251</b>	<b>2,400</b>	<b>2,400</b>
60-5401-22-61	COMMUNICATIONS	732	482	732	229	732	732
60-5403-22-61	GENERAL INSURANCE	315	281	315	141	315	315
60-5404-22-61	PROFESSIONAL FEES	2,000	1,984	2,000	991	2,000	15,608
60-5406-22-61	TRAINING	800	721	800	700	800	1,200
60-5409-22-61	CONTRACTUAL SERVICES	4,650	14,259	4,650	3,435	7,400	7,400
60-5499-22-61	MISCELLANEOUS SERVIC	500	472	500	0	500	500
	<b>SUBTOTAL SERVICES</b>	<b>8,997</b>	<b>18,199</b>	<b>8,997</b>	<b>5,495</b>	<b>11,747</b>	<b>25,755</b>
60-6505-22-61	MOTOR VEHICLES	0	0	30,000	0	0	0
	<b>TOTAL CAPITAL ASSETS</b>	<b>0</b>	<b>0</b>	<b>30,000</b>	<b>0</b>	<b>0</b>	<b>0</b>
	<b>INDUSTRIAL PRE-TREATMENT</b>	<b>72,794</b>	<b>81,058</b>	<b>74,939</b>	<b>38,928</b>	<b>79,903</b>	<b>99,666</b>

**CITY OF GAINESVILLE  
BUDGET 2022-2023  
WATER & SEWER FUND INDUSTRIAL PRE-TREATMENT**



**EXPENDITURE SUMMARY**

CLASSIFICATION	2020-21	2020-21	2021-22	2021-22	2021-22	2022-23
	REVISED	ACTUAL	ADOPTED	ACTUAL	REVISED	PROPOSED
			BUDGET	SIX MONTHS	BUDGET	BUDGET
PERSONNEL	56,597	58,839	58,742	31,377	60,956	66,711
SUPPLIES	4,800	3,247	4,800	1,804	4,800	4,800
MAINTENANCE	2,400	772	2,400	251	2,400	2,400
SERVICES	8,997	18,199	8,997	5,495	11,747	25,755
CAPITAL	0	0	30,000	0	0	0
<b>TOTAL</b>	<b>72,794</b>	<b>81,058</b>	<b>104,939</b>	<b>38,928</b>	<b>79,903</b>	<b>99,666</b>

**WORKLOAD/DEMAND**

	ACTUAL	ACTUAL	ACTUAL	BUDGET	PROPOSED
	2019	2020	2021	2022	2023
CATEGORICAL BUSINESSES PERMITTED		3	3	2	2
SIU'S PERMITTED		4	4	2	2

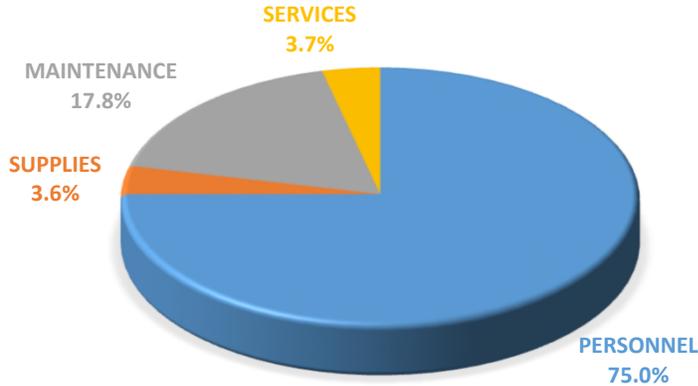
**STAFFING**

POSITION	ACTUAL	ACTUAL	ACTUAL	BUDGET	PROPOSED
	2019	2020	2021	2022	2023
INDUSTRIAL WASTE					
INDUSTRIAL WASTE OFFICER		1	1	1	1
<b>TOTAL INDUSTRIAL WASTE</b>		<b>1</b>	<b>1</b>	<b>1</b>	<b>1</b>

**CITY OF GAINESVILLE  
BUDGET 2022-2023  
WATER & SEWER FUND WASTEWATER COLLECTION**

ACCOUNT NUMBER	DESCRIPTION	2020-21 REVISED BUDGET	2020-21 ACTUAL	2021-22 ADOPTED BUDGET	2021-22 ACTUAL SIX MONTHS	2021-22 REVISED BUDGET	2022-23 PROPOSED BUDGET
60-5101-22-62	SALARIES	227,829	233,870	250,796	125,912	255,897	244,494
60-5106-22-62	OVERTIME	53,163	45,800	53,000	31,051	53,000	60,000
60-5107-22-62	HOLIDAY PAY	1,400	1,025	1,400	1,106	1,400	1,400
60-5110-22-62	LONGEVITY	1,320	1,320	1,380	1,380	1,380	1,560
60-5111-22-62	RETIREMENT	35,100	34,890	37,925	19,981	38,873	38,898
60-5112-22-62	FICA	21,556	21,077	23,473	11,899	23,511	23,617
60-5114-22-62	UNEMPLOYMENT CLAIMS	0	508	0	0	0	0
60-5116-22-62	HEALTH/LIFE INSURANC	35,442	26,217	50,190	12,982	36,241	57,680
60-5118-22-62	WORKER COMPENSATION	3,063	2,904	5,308	2,640	5,253	5,341
60-5119-22-62	OTHER PAYROLL EXPENS	265	261	260	321	937	1,260
60-5121-22-62	ACCRUED VACATION BEN	0	(1,174)	0	0	0	0
	<b>SUBTOTAL SALARIES AND BENEFITS</b>	<b>379,138</b>	<b>366,698</b>	<b>423,732</b>	<b>207,272</b>	<b>416,491</b>	<b>434,249</b>
60-5201-22-62	OFFICE SUPPLIES	500	316	500	21	500	500
60-5206-22-62	FUELS OILS LUBRICANT	15,000	12,536	15,000	8,287	15,000	15,000
60-5207-22-62	SMALL TOOLS AND INST	1,500	419	1,500	133	1,500	1,500
60-5209-22-62	CHEMICAL & MEDICAL S	500	301	500	189	500	500
60-5221-22-62	SAFETY SUPPLIES	2,500	1,371	2,500	487	2,500	2,500
60-5299-22-62	MISCELLANEOUS SUPPLI	600	188	600	206	600	600
	<b>SUBTOTAL SUPPLIES</b>	<b>20,600</b>	<b>15,132</b>	<b>20,600</b>	<b>9,323</b>	<b>20,600</b>	<b>20,600</b>
60-5304-22-62	MACHINERY & EQUIPMEN	35,000	34,500	25,000	11,147	25,000	25,000
60-5305-22-62	VEHICLE MAINTENANCE	11,000	4,059	11,000	1,880	11,000	11,000
60-5307-22-62	WATER/SEWER PLANT MA	9,500	5,603	9,500	222	4,450	9,500
60-5308-22-62	WATER/SEWER MAINS MA	35,000	26,373	35,000	13,588	35,000	35,000
60-5310-22-62	STREETS ROAD & BRIDG	19,000	19,435	19,000	8,389	19,000	19,000
60-5399-22-62	MISCELLANEOUS MAINT	3,328	3,328	3,328	0	3,328	3,328
	<b>SUBTOTAL MAINTENANCE</b>	<b>112,828</b>	<b>93,299</b>	<b>102,828</b>	<b>35,226</b>	<b>97,778</b>	<b>102,828</b>
60-5401-22-62	COMMUNICATIONS	3,600	2,414	3,600	1,101	3,600	3,600
60-5403-22-62	GENERAL INSURANCE	6,510	4,551	6,510	2,316	4,632	4,864
60-5404-22-62	PROFESSIONAL FEES	1,500	865	1,500	545	1,500	1,500
60-5405-22-62	ADVERTISING	2,000	84	2,000	434	2,000	2,000
60-5406-22-62	TRAINING	1,500	3,382	1,500	556	1,500	3,500
60-5408-22-62	ELECTRIC UTILITY SER	181	488	181	231	500	505
60-5409-22-62	CONTRACTUAL SERVICES	18,801	19,599	0	0	0	0
60-5411-22-62	MACHINERY AND EQUIPM	2,500	0	2,500	0	2,500	2,500
60-5455-22-62	UNIFORM PURCHASE/REN	2,900	2,445	2,900	1,374	2,900	2,900
	<b>SUBTOTAL SERVICES</b>	<b>39,492</b>	<b>33,829</b>	<b>20,691</b>	<b>6,557</b>	<b>19,132</b>	<b>21,369</b>
60-6505-22-62	MOTOR VEHICLES	0	47,246	0	0	0	155,000
60-6509-22-62	MAINS & SERVICES	0	0	308,000	0	0	58,000
	<b>SUBTOTAL CAPITAL</b>	<b>0</b>	<b>47,246</b>	<b>308,000</b>	<b>0</b>	<b>0</b>	<b>213,000</b>
	<b>WASTEWATER COLLECTION</b>	<b>552,058</b>	<b>556,203</b>	<b>875,851</b>	<b>258,378</b>	<b>554,001</b>	<b>792,045</b>

**CITY OF GAINESVILLE**  
**BUDGET 2022-2023**  
**WATER & SEWER FUND WASTEWATER COLLECTION**



CLASSIFICATION	2020-21	2020-21	2021-22	2021-22	2021-22	2022-23
	REVISED	ACTUAL	ADOPTED	ACTUAL	REVISED	PROPOSED
PERSONNEL	379,138	366,698	423,732	207,272	416,491	434,249
SUPPLIES	20,600	15,132	20,600	9,323	20,600	20,600
MAINTENANCE	112,828	93,299	102,828	35,226	97,778	102,828
SERVICES	39,492	33,829	20,691	6,557	19,132	21,369
CAPITAL OUTLAY	0	47,246	308,000	0	0	213,000
<b>TOTAL</b>	<b>552,058</b>	<b>556,203</b>	<b>875,851</b>	<b>258,378</b>	<b>554,001</b>	<b>792,045</b>

**WORKLOAD/DEMAND**

	ACTUAL	ACTUAL	ACTUAL	BUDGET	PROPOSED
	2019	2020	2021	2022	2023
SEWER MAIN BLOCKAGES	297	215	240	240	240
SEWER SERVICE LINE BLOCKAGES	167	188	219	219	219
SEWER TAP INSTALLATIONS	15	5	3	3	3

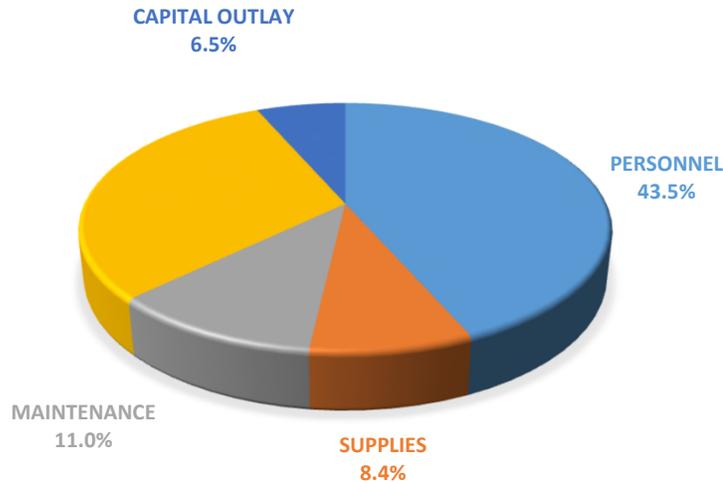
**STAFFING**

POSITION	ACTUAL	ACTUAL	ACTUAL	BUDGET	PROPOSED
	2019	2020	2021	2022	2023
WW COLLECTION					
CREW LEADER	2	2	2	2	2
UTILITIES EQUIPMENT OP II	1	1	1	1	1
EQUIPMENT OPERATOR I	1	1	1	1	1
MAINTENANCE WORKER II	2	3	3	3	3
<b>TOTAL WW COLLECTION</b>	<b>6</b>	<b>7</b>	<b>7</b>	<b>7</b>	<b>7</b>

**CITY OF GAINESVILLE  
BUDGET 2022-2023  
WATER & SEWER FUND WASTEWATER TREATMENT PLANT**

ACCOUNT NUMBER	DESCRIPTION	2020-21 REVISED BUDGET	2020-21 ACTUAL	2021-22 ADOPTED BUDGET	2021-22 ACTUAL SIX MONTHS	2021-22 REVISED BUDGET	2022-23 PROPOSED BUDGET
60-5101-22-63	SALARIES	228,484	220,823	242,755	117,801	248,086	265,571
60-5106-22-63	OVERTIME	20,000	25,321	20,000	25,791	28,914	20,000
60-5107-22-63	HOLIDAY PAY	6,000	5,890	6,000	3,422	6,000	6,000
60-5110-22-63	LONGEVITY	960	960	600	540	540	780
60-5111-22-63	RETIREMENT	32,292	31,977	33,967	18,547	35,593	37,304
60-5112-22-63	FICA	19,676	19,232	21,023	10,980	21,445	22,649
60-5116-22-63	HEALTH/LIFE INSURANC	46,443	41,288	43,020	27,002	49,025	49,440
60-5118-22-63	WORKER COMPENSATION	2,418	2,307	4,754	2,485	4,855	5,122
60-5119-22-63	OTHER PAYROLL EXPENS	5,815	5,724	5,460	2,501	4,427	3,710
60-5121-22-63	ACCRUED VACATION BEN	0	(1,898)	0	0	0	0
60-5123-22-63	ACCRUED COMP-TIME BE	0	2,089	0	0	0	0
	<b>SUBTOTAL SALARIES AND BENEFITS</b>	<b>362,088</b>	<b>353,714</b>	<b>377,579</b>	<b>209,068</b>	<b>398,885</b>	<b>410,575</b>
60-5201-22-63	OFFICE SUPPLIES	1,400	1,368	1,400	1,076	1,400	1,400
60-5202-22-63	POSTAGE	200	34	200	48	200	200
60-5206-22-63	FUELS OILS LUBRICANT	6,800	9,662	6,800	5,220	6,800	8,000
60-5207-22-63	SMALL TOOLS AND INST	1,000	762	1,000	318	1,000	1,000
60-5208-22-63	CLEANING SUPPLIES	2,800	1,345	2,600	1,305	2,600	2,600
60-5209-22-63	CHEMICAL & MEDICAL S	31,000	33,070	20,000	17,696	32,000	43,000
60-5212-22-63	BOTANICAL & AGRICULT	900	0	900	0	900	900
60-5221-22-63	SAFETY SUPPLIES	2,200	1,923	2,200	1,346	2,200	2,200
60-5223-22-63	LABORATORY SUPPLIES	15,948	12,234	15,948	8,842	15,948	15,948
60-5226-22-63	ELECTRICAL SUPPLIES	3,000	1,519	2,800	1,168	2,800	2,800
60-5299-22-63	MISCELLANEOUS SUPPLI	950	862	950	797	950	950
	<b>SUBTOTAL SUPPLIES</b>	<b>66,198</b>	<b>62,779</b>	<b>54,798</b>	<b>37,816</b>	<b>66,798</b>	<b>78,998</b>
60-5302-22-63	BUILDING MAINTENANCE	8,000	7,854	8,000	3,584	8,000	8,000
60-5304-22-63	MACHINERY & EQUIPMEN	20,000	18,079	16,000	7,640	16,000	16,000
60-5305-22-63	VEHICLE MAINTENANCE	3,800	1,224	3,800	62	3,800	3,800
60-5306-22-63	INSTRUMENT MAINTENAN	2,911	1,164	10,130	2,046	10,130	13,476
60-5307-22-63	WATER/SEWER PLANT MA	74,000	83,734	45,000	33,511	21,154	59,000
60-5310-22-63	STREETS,ROAD & BRIDG	300	0	2,000	341	2,000	2,000
60-5315-22-63	SIDEWALKS CURB & GUT	0	0	1,500	0	1,500	1,500
	<b>SUBTOTAL MAINTENANCE</b>	<b>109,011</b>	<b>112,055</b>	<b>86,430</b>	<b>47,183</b>	<b>62,584</b>	<b>103,776</b>
60-5401-22-63	COMMUNICATIONS	1,900	2,057	1,800	1,342	1,800	1,800
60-5403-22-63	GENERAL INSURANCE	34,125	32,523	34,125	17,176	35,200	36,960
60-5404-22-63	PROFESSIONAL FEES	29,500	33,025	19,500	5,220	19,500	19,500
60-5406-22-63	TRAINING	3,000	4,104	3,000	2,272	3,000	5,000
60-5408-22-63	ELECTRIC UTILITY SER	101,000	99,439	102,010	44,988	102,010	103,030
60-5409-22-63	CONTRACTUAL SERVICES	40,000	66,446	40,000	29,705	58,000	50,500
60-5411-22-63	MACHINERY AND EQUIPM	8,000	0	18,000	0	0	0
60-5417-22-63	INSPECTION AND PERMI	25,940	26,440	25,940	25,940	25,940	25,940
60-5439-22-63	BIO-MONITORING---WWT	4,500	2,593	5,200	2,065	5,200	5,200
60-5441-22-63	SOLID WASTE UTILITY	13,321	13,983	20,000	11,963	20,000	20,000
60-5442-22-63	WATER/SEWER UTILITY	12,679	10,219	4,500	4,853	10,500	11,037
60-5446-22-63	STORM WATER UTILITY	46	45	46	23	46	46
60-5455-22-63	UNIFORM PURCHASE/REN	4,000	3,584	4,000	1,829	4,000	4,000
60-5460-22-63	OFFICE EQUIPMENT REN	1,800	1,828	1,800	757	1,800	1,800
60-5499-22-63	MISCELLANEOUS SERVIC	5,328	5,062	5,328	0	5,328	5,328
	<b>SUBTOTAL SERVICES</b>	<b>285,139</b>	<b>301,349</b>	<b>285,249</b>	<b>148,133</b>	<b>292,324</b>	<b>290,141</b>
60-6505-22-63	MOTOR VEHICLES	0	0	0	0	0	41,367
60-6507-22-63	IMPROVEMENTS OTHER T	89,088	89,078	1,854,057	0	107,175	20,000
	<b>SUBTOTAL CAPITAL</b>	<b>89,088</b>	<b>89,078</b>	<b>1,854,057</b>	<b>0</b>	<b>107,175</b>	<b>61,367</b>
	<b>WWTP OPERATIONS</b>	<b>911,524</b>	<b>918,974</b>	<b>2,658,113</b>	<b>442,200</b>	<b>927,766</b>	<b>944,857</b>

**CITY OF GAINESVILLE  
BUDGET 2022-2023  
WATER & SEWER FUND WASTEWATER TREATMENT PLANT**



**EXPENDITURE SUMMARY**

CLASSIFICATION	2020-21	2020-21	2021-22	2021-22	2021-22	2022-23
	REVISED	ACTUAL	ADOPTED	ACTUAL	REVISED	PROPOSED
			BUDGET	SIX MONTHS	BUDGET	BUDGET
PERSONNEL	362,088	353,714	377,579	209,068	398,885	410,575
SUPPLIES	66,198	62,779	54,798	37,816	66,798	78,998
MAINTENANCE	109,011	112,055	86,430	47,183	62,584	103,776
SERVICES	285,139	301,349	285,249	148,133	292,324	290,141
CAPITAL OUTLAY	89,088	89,078	1,854,057	0	107,175	61,367
<b>TOTAL</b>	<b>911,524</b>	<b>918,974</b>	<b>2,658,113</b>	<b>442,200</b>	<b>927,766</b>	<b>944,857</b>

**WORKLOAD/DEMAND**

	ACTUAL	ACTUAL	ACTUAL	BUDGET	PROPOSED
	2019	2020	2021	2022	2023
TONS WASTEWATER SLUDGE PRODUCED	250	250	250	250	250
EQUIPMENT INSPECTION-MAN HOURS	2,000	2,000	2,000	2,000	2,000
SAMPLES COLLECTED & PROCESSED	250	250	250	250	250

**STAFFING**

POSITION	ACTUAL	ACTUAL	ACTUAL	BUDGET	PROPOSED
	2019	2020	2021	2022	2023
WW TREATMENT					
WWTP SUPERVISOR	1	1	1	1	1
EQUIPMENT OPERATOR II	1	1	1	1	1
PLANT MAINTENANCE MECHANIC	1	1	1	1	1
PLANT OPERATOR	6	3	3	3	3
<b>TOTAL WW TREATMENT</b>	<b>9</b>	<b>6</b>	<b>6</b>	<b>6</b>	<b>6</b>

**CITY OF GAINESVILLE  
BUDGET 2022-2023  
WATER & SEWER FUND - NON-DEPARTMENTAL**

<b>ACCOUNT NUMBER</b>	<b>DESCRIPTION</b>	<b>2020-21 REVISED BUDGET</b>	<b>2020-21 ACTUAL</b>	<b>2021-22 ADOPTED BUDGET</b>	<b>2021-22 ACTUAL SIX MONTHS</b>	<b>2021-22 REVISED BUDGET</b>	<b>2022-23 PROPOSED BUDGET</b>
60-5499-50-99	MISCELLANEOUS SERVIC	3,000	1,948	3,000	1,200	3,000	3,000
60-5701-50-99	TRANSFER TO GENERAL	882,930	882,930	882,933	441,467	882,933	882,933
60-5701-50-99-STF	TRANSFER-GENERAL FUN	421,538	421,538	421,538	210,769	421,538	421,538
60-5766-50-99	TRANSFER TO WATER PR	0	132,716	0	0	0	0
60-5730-50-99	TRANSFER TO DEBT SERVICE	0	3,674	0	0	0	0
60-5787-50-99	GTUA 2013 REFUNDING	185,500	185,500	180,250	90,125	180,250	0
60-5788-50-99	GTUA CONTRACT ADMINI	32,500	29,293	32,500	0	32,500	32,500
60-5789-50-99	GTUA 2012 CONTRACT R	65,380	65,381	64,996	32,498	64,996	64,528
60-5790-50-99	GTUA CONTRACT REV 20	290,664	290,664	296,572	148,286	296,572	296,908
60-5791-50-99	GTUA CONTRACT REV BO	150,814	150,808	153,576	76,788	153,576	151,018
60-5792-50-99	GTUA-TEXOMA WATER PR	288,517	288,765	290,007	145,003	290,007	291,049
60-5794-50-99	GTUA 2022 WATER LINE	0	0	0	0	0	183,000
60-5795-50-99	GTUA 2023 SEWER LINE	0	0	0	0	0	311,000
SUBTOTAL TRANSFERS		2,320,843	2,453,218	2,325,372	1,146,135	2,325,372	2,637,474
60-5198-99-99	PENSION ADJUSTMENT	0	0	0	50,000	100,000	0
60-5454-99-99	2020 GENERAL OBLIGAT	81,538	81,538	80,790	77,632	80,790	81,335
60-5473-99-99	2012 CO'S	29,278	29,278	29,600	25,784	29,600	29,739
60-5474-99-99	2013 CERT OF OBLIGAT	391,025	391,025	395,325	337,913	395,325	394,125
60-5476-99-99	2015 CO TAX AND REVE	655,338	655,337	652,188	536,219	652,188	656,063
60-5477-99-99	2016 GO DEBT REFUNDI	76,691	172,505	171,755	153,223	171,755	118,111
60-5478-99-99	2014 GO DEBT	122,373	122,373	121,185	99,149	121,185	121,689
60-5481-99-99	2017 REFUNDING GO'S	123,051	123,051	122,685	116,163	122,685	120,632
60-5499-99-99	MISCELLANEOUS SERVIC	7,000	5,999	7,000	2,169	7,000	7,000
SUBTOTAL DEBT		1,486,294	1,581,107	1,580,528	1,398,251	1,680,528	1,528,694
NON-DEPARTMENTAL		3,807,137	4,034,325	3,905,900	2,544,386	4,005,900	4,166,168



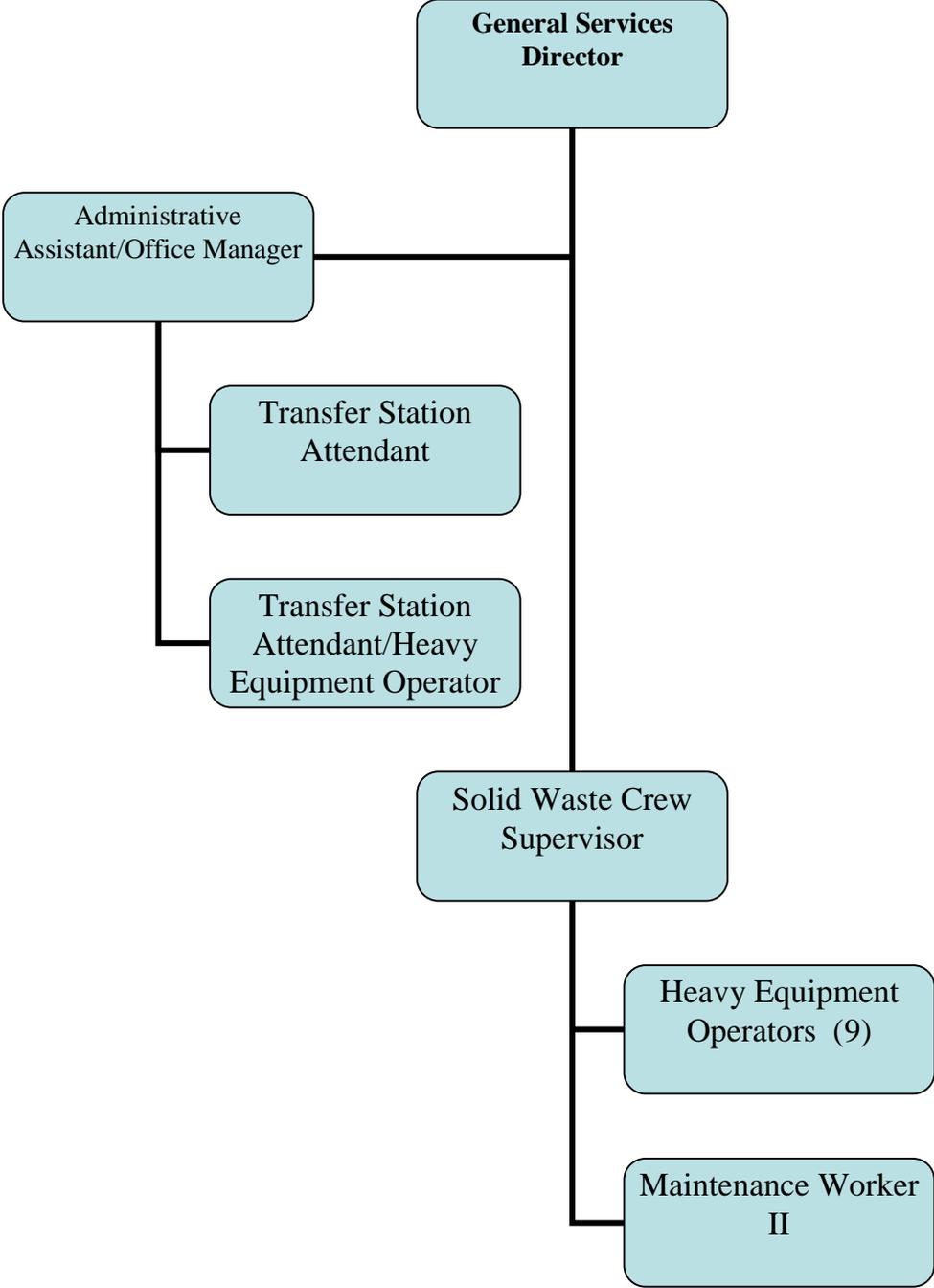
## **SOLID WASTE FUND**

The Solid Waste Fund accounts for revenues and expense of the City's solid waste collection and landfill/ disposal activities. The fund is financed through user charges and fees for solid waste collection and disposal services.

# Solid Waste

(Residential, Landfill Disposal-Long Haul, Commercial/Multi-Family, Transfer Station)

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**Solid Waste Fund – Residential, Landfill Disposal,  
Commercial Collection and Transfer Station**

**Solid Waste Fund: 68  
Department Code: 23  
Program Codes: 33, 34, 37, 38**

**Mission:**

To improve the quality of the service for the Gainesville citizens through a responsive organization that aggressively provides comprehensive, cost-effective solid waste management in an environmentally sound manner, and concern for customer's satisfaction, and ensuring the public health & welfare. The General Services Solid Waste Division is operated in compliance with the Texas Commission on Environmental Quality rules and regulations.

**Vision:**

An experienced team of employees, integrating their diverse skills to manage our community's solid waste system in an efficient, safe, environmentally sound and cost-effective manner, and supports the City of Gainesville General Services / Solid Waste Division.

**Department Description:**

The Solid Waste division of the General Services Department now consists of four divisions that include residential garbage collection, landfill disposal long haul, commercial / multi-family, and the transfer station. Each division assists in ensuring the public health and safety of the community by providing fully automation for once-a-week collection for residential and small commercial carts, daily transporting Municipal Solid Waste (MSW) to the TASWA landfill. Daily business commercial and roll-off service collection and loading of all MSW safely in long haul trucks in a timely manner.

The Solid Waste Fund is one of the City's enterprise funds. Solid Waste is currently a self-supporting operation.

**Accomplishments:**

- Purchased 2021 Autocar ACX65 Cab & Chassis with Labrie Automizer 31 Cubic Yard body for an automated side load for the Residential Division.
- The Process for our New Transfer Station has started moving forward with construction planning.
- Completed Audits – Commercial Dumpsters for Businesses.
- Completed Audits – Commercial/Residential Cart route.
- Grind Wood Waste and hauled wood mulch to Charlie Davis place.
- Purchased – Commercial/Residential Carts have been ordered and were placed in service October 2019.
- Monthly Safety Training - HR Department.
- Staff Participation - Training - Emergency Operation Center Workshop.
- Staff Participation - FEMA Debris Removal Forms – Documentation Managed for City & County.
- Staff Participation - Completed a Public Service Announcement for Residential & Commercial Customers in the Newspaper, Radio, Facebook, Channel 2 for Inclement Weather events and a yearly mail out on the Holiday Schedule.
- Continue education for Emergency Planning.
- Staff Participation - Completed training for Debris Management.

**Performance Measures:**

	<b>Actual 2019</b>	<b>Actual 2020</b>	<b>Actual 2021</b>	<b>Budgeted 2022</b>	<b>Budgeted 2023</b>
Average number of daily roll-off customers	39	39	40	40	40
Rentals of roll-off customers	130	88	100	100	250
Roll-off containers pulled	1545	1311	1400	1400	1600
Number of roll-off containers for deliveries	130	88	100	100	250
Number of roll-off customers per year	228	224	230	230	230
Average number for recycling materials hauled to Recycling Center	29.68 tons	0 tons	10 tons	10 tons	10 tons
Public Outreach	9	9	9	9	9
Number of tons for residential customer per year	10,318.90	12,151.32	13,100	13,100	13,600
Number of tons for commercial customers per year	19,165.68	19,532.85	20,268	20,268	21,000
Number of trips to TASWA Landfill per year	2,376	2,746	2,800	2,800	3,400
Number of tons hauled to TASWA Landfill per year	31,097.06	31,757.52	32,500	32,500	36,000
Number of trucks loaded per year	1,523	1,633	1,650	1,650	1,800

(Average number of daily roll-off customers does not include citizen station containers pulls). \* The way the numbers are calculated has changed from previous budget years.

**Major Goals for Fiscal Year 2021 -2022:**

(Line item numbers indicate the location of funding for the objective.)

**Goal 1: Maintain excellent, conservative finances while efficiently delivering the services desired by its citizens.**

**Objectives for Goal 1:**

- 1.1 Maintain a 90-day cash reserve in General, Water and Sewer, and Solid Waste funds.

**Goal 2: Improve Gainesville’s basic infrastructure.**

**Objectives for Goal 2:**

- 2.2 Complete construction process for Transfer Station Phase 1 & 2 (see Goals 3.2 and 5.2).

**Goal 3: Improve the visual appearance of Gainesville.**

**Objectives for Goal 3:**

- 3.2 Complete construction process for Transfer Station Phase 1 (see Goals 2.2 and 5.2).

**Goal 5: Promote economic development and a diversified economy.**

**Objectives for Goal 5:**

5.2 Complete construction process for Transfer Station Phase 1 & 2 (see Goals 2.2 and 3.2).

**CITY OF GAINESVILLE  
BUDGET 2022-2023  
SOLID WASTE FUND SUMMARY**

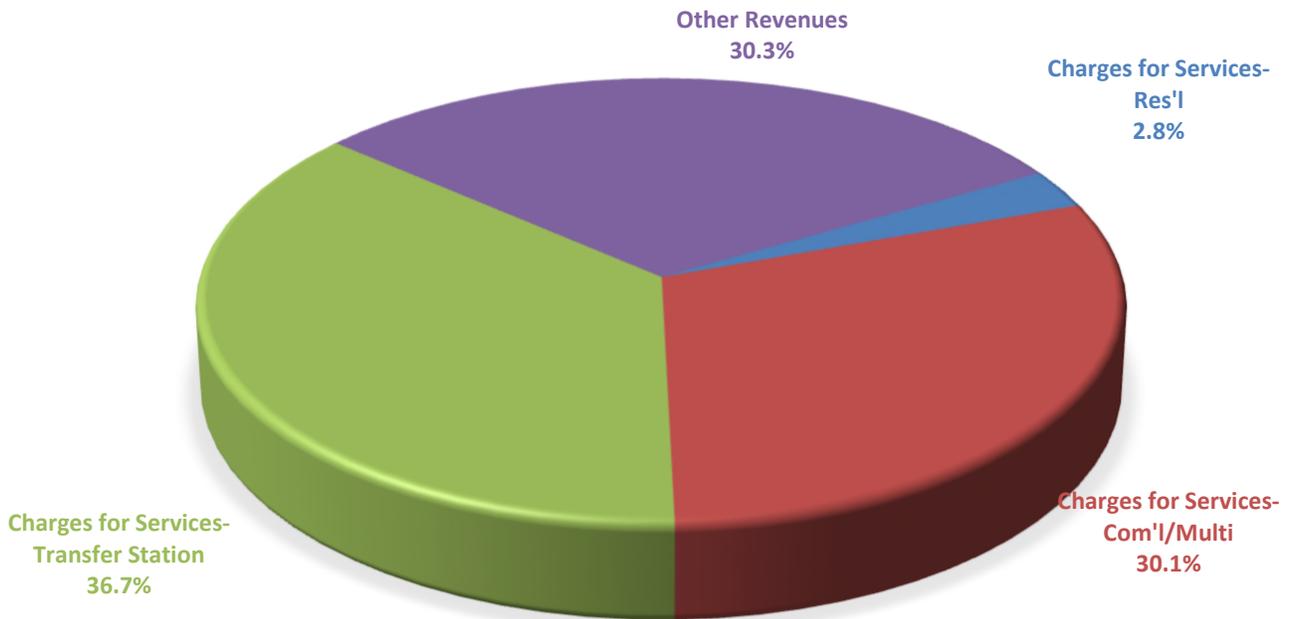
	<b>2020-21 REVISED</b>	<b>2020-21 ACTUAL</b>	<b>2021-22 ADOPTED BUDGET</b>	<b>2021-22 ACTUAL SIX MONTHS</b>	<b>2021-22 REVISED BUDGET</b>	<b>2022-23 PROPOSED BUDGET</b>
BEGINNING BALANCE OCTOBER 1	3,047,441	3,047,441	2,922,218	2,922,218	2,922,218	2,951,653
REVENUES	4,381,255	4,855,507	4,534,966	2,569,777	4,736,832	4,956,241
<b>TOTAL FUNDS AVAILABLE</b>	<b>7,428,696</b>	<b>7,902,948</b>	<b>7,457,184</b>	<b>5,491,995</b>	<b>7,659,050</b>	<b>7,907,894</b>
EXPENDITURES						
RESIDENTIAL	708,081	609,182	603,510	287,696	623,958	691,022
LANDFILL/DISPOSAL	1,575,439	1,537,150	1,580,014	723,428	1,643,523	2,246,033
COM'L/MULTIFAMILY	500,886	572,520	793,343	315,157	630,703	730,474
TRANSFER STATION	292,745	293,873	198,382	99,466	228,931	252,170
NON-DEPT'L	1,332,205	1,669,683	1,330,282	937,961	1,580,282	1,255,056
<b>TOTAL EXPENDITURES</b>	<b>4,409,356</b>	<b>4,682,408</b>	<b>4,505,531</b>	<b>2,363,708</b>	<b>4,707,397</b>	<b>5,174,755</b>
ENDING BALANCE SEPTEMBER 30	3,019,340	3,220,539	2,951,653	3,128,287	2,951,653	2,733,140
INCREASE/DECREASE IN FUND BALANCE	(28,101)	173,098	29,435	206,069	29,435	(218,514)

Note: Beginning October FY 2022 Fund Balance ties to FY 21 Audited Financials

**CITY OF GAINESVILLE  
BUDGET 2022-2023  
SOLID WASTE FUND - REVENUES**

<b>ACCOUNT NUMBER</b>	<b>DESCRIPTION</b>	<b>2020-21 REVISED BUDGET</b>	<b>2020-21 ACTUAL</b>	<b>2021-22 ADOPTED BUDGET</b>	<b>2021-22 ACTUAL SIX MONTHS</b>	<b>2021-22 REVISED BUDGET</b>	<b>2022-23 PROPOSED BUDGET</b>
68-4621-00-00	PENALTIES	18,000	28,305	15,000	7,191	15,000	15,516
68-4650-00-00	SOLID WASTE REV-RESI	1,275,000	1,326,439	1,319,625	688,816	1,319,625	1,377,632
68-4651-00-00	SOLID WASTE REV-COM'	130,000	135,432	134,550	72,698	134,550	139,644
68-4652-00-00	SOLID WASTE REV-MULT	44,000	44,151	45,540	22,949	45,540	46,000
68-4653-00-00	UNBILLED SOLID WASTE	0	7,804	0	0	0	0
68-4654-00-00	S/W ROLL-OFF/COMPACT	95,000	117,367	98,325	69,503	98,325	118,956
68-4655-00-00	S/W ROLL-OFF COMPACT	7,909	14,337	8,500	9,566	12,000	12,412
68-4656-00-00	S/W ROLL-OFF/COMPACT	945,000	1,097,364	1,000,000	623,156	1,100,000	1,106,808
68-4660-00-00	TRANSFER STATION	250,000	382,428	258,750	152,675	278,750	310,320
68-4661-00-00	SMALL CONTAINER XPU	1,600,000	1,760,361	1,656,000	921,371	1,734,916	1,820,213
68-4662-00-00	CARDBOARD COLLECTION	28,875	38,079	29,886	22,906	29,886	40,000
68-4663-00-00	UHA PICKUP REVENUES	500	0	500	0	0	0
68-4665-00-00	TRASH BAG SALES REVE	75	0	50	0	0	0
68-4698-00-00	AR CREDIT ADJUSTMENT	0	0	0	372	0	0
68-4699-00-00	UB CREDIT ADJUSTMENT	(38,000)	(51,196)	(38,760)	(25,055)	(38,760)	(38,760)
	<b>SUBTOTAL COLLECTION/DISPOSAL FEES</b>	<b>4,356,359</b>	<b>4,900,870</b>	<b>4,527,966</b>	<b>2,566,148</b>	<b>4,729,832</b>	<b>4,948,741</b>
68-4701-00-00	INTEREST REVENUE	2,000	1,723	2,000	1,071	2,000	2,500
68-4703-00-00	GAIN ON DISPOSITION/	0	(73,948)	0	0	0	0
68-4709-00-00	MISCELLANEOUS REVENU	17,500	23,188	5,000	2,558	5,000	5,000
	<b>SUBTOTAL OTHER REVENUES</b>	<b>19,500</b>	<b>(49,037)</b>	<b>7,000</b>	<b>3,629</b>	<b>7,000</b>	<b>7,500</b>
68-4919-00-00	TRANSFER FROM COVID	5,396	0	0	0	0	0
68-4960-00-00	TRANSFER FROM WATER/	0	3,674	0	0	0	0
	<b>SUBTOTAL TRANSFERS</b>	<b>5,396</b>	<b>3,674</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
	<b>TOTAL REVENUES</b>	<b>4,381,255</b>	<b>4,855,507</b>	<b>4,534,966</b>	<b>2,569,777</b>	<b>4,736,832</b>	<b>4,956,241</b>

**CITY OF GAINESVILLE  
BUDGET 2022-2023  
SOLID WASTE FUND - REVENUES**

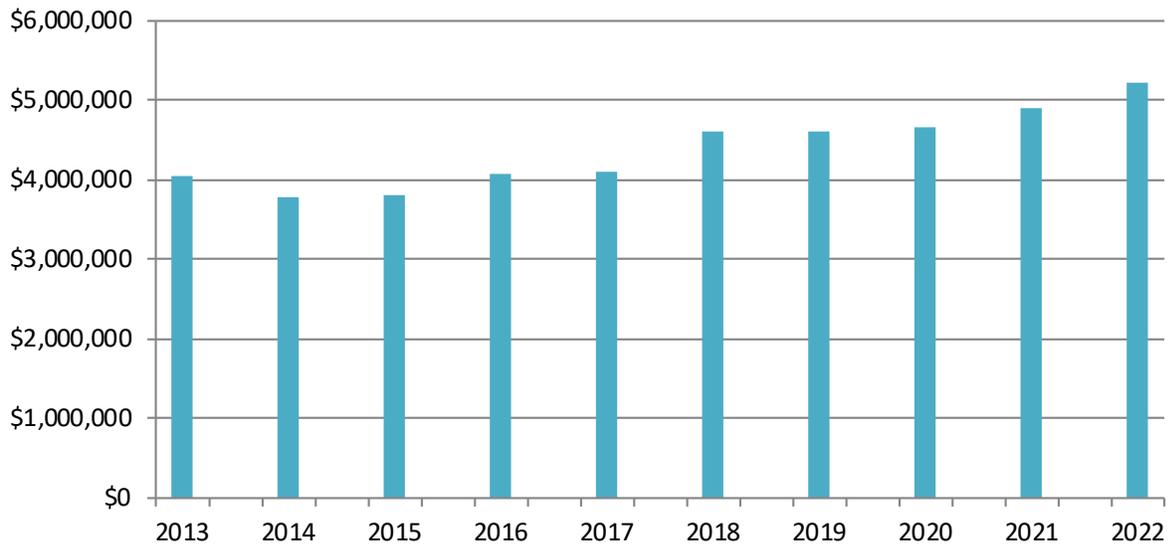


## Solid Waste Fund Revenues

### REVENUE ASSUMPTIONS

The FY 2023 Solid Waste Fund revenue budget projects revenues increasing by \$421,275 from the FY 2022 Adopted Budget due to continued growth in both the residential and commercial sector of the City. This growth has been driven by the additional use of the transfer station and an increased utilization of roll-off containers due to the increased commercial business in the area. The City's number of residential customers has also been on the rise.

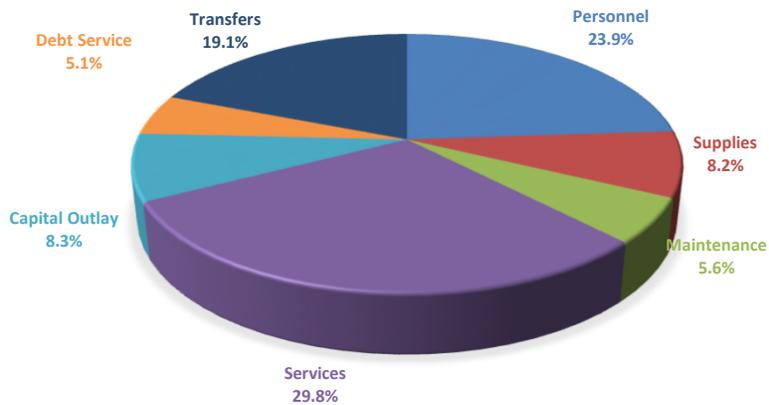
### Solid Waste Revenues



(2022 represents preliminary unaudited numbers.)

**SOLID WASTE FUND  
EXPENSES BY TYPE & DEPARTMENT  
BUDGET 2022-2023**

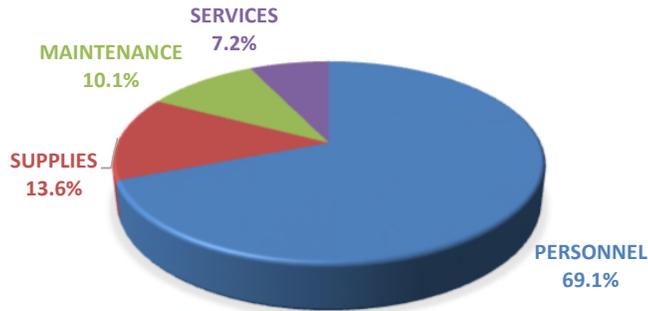
Department	Personnel	Supplies	Maintenance	Services	Minor Equip/Proj	Capital Outlay	Debt Service	Transfers	Total
Residential Collection	477,722	94,000	69,700	49,600	0	0	0	0	691,022
Landfill Disposal Long Haul	271,226	121,200	79,000	1,427,380	0	347,227	0	0	2,246,033
Commercial/Multifamily Collection	361,159	154,000	99,500	33,615	0	82,200	0	0	730,474
Transfer Station	127,446	53,300	41,100	30,324	0	0	0	0	252,170
Non-Departmental	0	0	0	0	0	0	266,120	988,936	1,255,056
<b>Totals</b>	<b>1,237,553</b>	<b>422,500</b>	<b>289,300</b>	<b>1,540,919</b>	<b>0</b>	<b>429,427</b>	<b>266,120</b>	<b>988,936</b>	<b>5,174,755</b>



**CITY OF GAINESVILLE  
BUDGET 2022-2023  
SOLID WASTE FUND RESIDENTIAL COLLECTIONS**

ACCOUNT NUMBER	DESCRIPTION	2020-21	2020-21	2021-22	2021-22	2021-22	2022-23
		REVISED BUDGET	ACTUAL	ADOPTED BUDGET	ACTUAL SIX MONTHS	REVISED BUDGET	PROPOSED BUDGET
68-5101-23-33	SALARIES	291,463	290,320	305,202	144,973	304,861	333,259
68-5106-23-33	OVERTIME	8,000	9,074	8,000	2,984	8,000	8,000
68-5107-23-33	HOLIDAY PAY	1,500	938	1,500	480	1,500	1,500
68-5110-23-33	LONGEVITY	3,600	3,600	3,900	3,900	3,900	3,480
68-5111-23-33	RETIREMENT	37,992	37,909	39,720	18,998	39,642	43,879
68-5112-23-33	FICA	22,325	21,560	24,584	10,980	23,619	26,641
68-5116-23-33	HEALTH/LIFE/CAREFLITE	41,274	35,452	43,046	15,131	35,985	49,466
68-5118-23-33	WORKER COMPENSATION	5,162	5,188	8,725	4,125	8,644	9,487
68-5119-23-33	OTHER PAYROLL EXPENS	2,760	2,774	2,760	1,366	2,467	2,010
68-5120-23-33	ACCRUED PAYROLL EXPE	0	(47,414)	0	0	0	0
68-5121-23-33	ACCRUED VACATION BEN	0	(2,324)	0	0	0	0
68-5123-23-33	ACCRUED COMP-TIME BE	0	(1,124)	0	0	0	0
	<b>SUBTOTAL SALARIES AND BENEFITS</b>	<b>414,076</b>	<b>355,953</b>	<b>437,437</b>	<b>202,938</b>	<b>428,618</b>	<b>477,722</b>
68-5201-23-33	OFFICE SUPPLIES	3,000	2,820	3,000	1,764	3,000	3,000
68-5202-23-33	POSTAGE	500	508	500	354	500	500
68-5204-23-33	BIND PRTING & REPROD	2,000	441	2,000	865	2,000	2,000
68-5206-23-33	FUELS OILS LUBRICANT	40,000	44,293	40,000	26,519	54,000	85,000
68-5299-23-33	MISCELLANEOUS SUPPLI	3,500	3,678	3,500	2,521	4,500	3,500
	<b>SUBTOTAL SUPPLIES</b>	<b>49,000</b>	<b>51,738</b>	<b>49,000</b>	<b>32,023</b>	<b>64,000</b>	<b>94,000</b>
68-5302-23-33	BUILDING MAINTENANCE	5,000	4,968	5,000	4,944	9,100	5,000
68-5304-23-33	MACHINERY & EQUIPMEN	150,500	158,249	26,000	20,183	40,000	45,000
68-5305-23-33	VEHICLE MAINTENANCE	1,500	2,306	1,500	110	1,500	1,500
68-5309-23-33	OFFICE EQUIPMENT MAI	1,200	1,048	1,200	437	1,200	1,200
68-5319-23-33	SOFTWARE MAINTENANCE	14,600	9,052	17,000	4,768	17,000	17,000
	<b>SUBTOTAL MAINTENANCE</b>	<b>172,800</b>	<b>175,624</b>	<b>50,700</b>	<b>30,442</b>	<b>68,800</b>	<b>69,700</b>
68-5401-23-33	COMMUNICATIONS	6,500	6,385	6,500	3,440	7,500	7,500
68-5402-23-33	DUES & SUBSCRIPTIONS	250	0	250	0	250	250
68-5403-23-33	GENERAL INSURANCE	5,900	5,857	6,033	4,594	9,200	9,660
68-5404-23-33	PROFESSIONAL FEES	3,000	2,323	3,000	108	3,000	3,000
68-5405-23-33	ADVERTISING	2,500	2,800	2,500	985	2,500	2,500
68-5406-23-33	TRAINING	1,000	598	1,000	890	2,000	3,600
68-5411-23-33	MACHINERY AND EQUIPM	45,000	0	30,000	0	30,000	15,000
68-5440-23-33	NATURAL GAS UTILITY	3,535	1,458	3,570	1,453	3,570	3,570
68-5455-23-33	UNIFORM PURCHASE/REN	2,220	2,213	2,220	1,401	2,220	2,220
68-5460-23-33	OFFICE EQUIPMENT REN	1,000	422	1,000	213	1,000	1,000
68-5499-23-33	MISCELLANEOUS SERVIC	1,300	3,813	1,300	0	1,300	1,300
	<b>SUBTOTAL SERVICE</b>	<b>72,205</b>	<b>25,867</b>	<b>57,373</b>	<b>13,084</b>	<b>62,540</b>	<b>49,600</b>
68-6504-23-33	MACHINERY & EQUIPMEN	0	0	9,000	9,209	0	0
	<b>SUBTOTAL MACHINERY &amp; EQUIPMENT</b>	<b>0</b>	<b>0</b>	<b>9,000</b>	<b>9,209</b>	<b>0</b>	<b>0</b>
	<b>RESIDENTIAL OPERATIONS</b>	<b>708,081</b>	<b>609,182</b>	<b>603,510</b>	<b>287,696</b>	<b>623,958</b>	<b>691,022</b>

**CITY OF GAINESVILLE  
BUDGET 2022-2023  
SOLID WASTE FUND RESIDENTIAL COLLECTIONS**



**EXPENDITURE SUMMARY**

CLASSIFICATION	2020-21	2020-21	2021-22	2021-22	2021-22	2022-23
	REVISED BUDGET	ACTUAL	ADOPTED BUDGET	ACTUAL SIX MONTHS	REVISED BUDGET	PROPOSED BUDGET
PERSONNEL	414,076	355,953	437,437	202,938	428,618	477,722
SUPPLIES	49,000	51,738	49,000	32,023	64,000	94,000
MAINTENANCE	172,800	175,624	50,700	30,442	68,800	69,700
SERVICES	72,205	25,867	57,373	13,084	62,540	49,600
CAPITAL OUTLAY	0	0	9,000	9,209	0	0
<b>TOTAL</b>	<b>708,081</b>	<b>609,182</b>	<b>603,510</b>	<b>296,905</b>	<b>623,958</b>	<b>691,022</b>

**WORKLOAD/DEMAND**

	ACTUAL 2019	ACTUAL 2020	ACTUAL 2021	ESTIMATED 2022	ESTIMATED 2023
RESIDENTIAL TONS PER YEAR	9,381	10,939	13,541	13,600	13,600

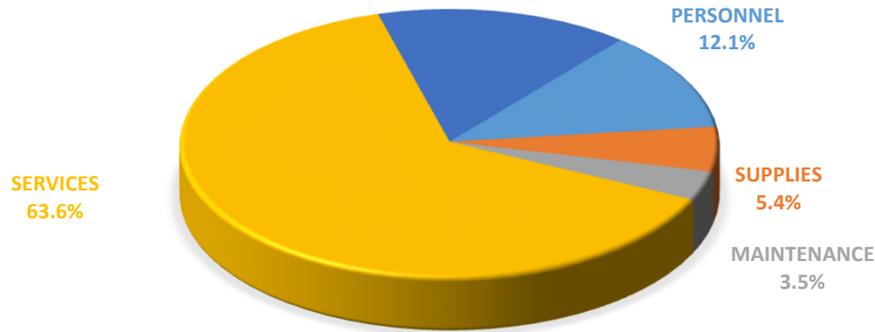
**STAFFING**

POSITION	ACTUAL 2019	ACTUAL 2020	ACTUAL 2021	BUDGETED 2022	PROPOSED 2023
SW COLLECTIONS-RESIDENTIAL					
GENERAL SERVICES DIRECTOR	1	1	1	1	1
SOLID WASTE CREW SUPERVISOR	1	1	1	1	1
ADMINISTRATIVE ASSISTANT/OFFICE SUPERVISOR	1	1	1	1	1
HEAVY EQUIPMENT OPERATOR	2	2	2	2	2
MAINTENANCE WORKER II	1	1	1	1	1
<b>TOTAL SW COLLECTIONS-RESIDENTIAL</b>	<b>6</b>	<b>6</b>	<b>6</b>	<b>6</b>	<b>6</b>

**CITY OF GAINESVILLE  
BUDGET 2022-2023  
SOLID WASTE FUND LANDFILL DISPOSAL LONG HAUL**

ACCOUNT NUMBER	DESCRIPTION	2020-21 REVISED BUDGET	2020-21 ACTUAL	2021-22 ADOPTED BUDGET	2021-22 ACTUAL SIX MONTHS	2021-22 REVISED BUDGET	2022-23 PROPOSED BUDGET
68-5101-23-34	SALARIES	121,728	115,038	123,644	57,506	120,395	184,411
68-5106-23-34	OVERTIME	6,500	7,615	6,500	2,615	6,500	6,500
68-5107-23-34	HOLIDAY PAY	1,800	719	1,800	625	1,800	1,800
68-5110-23-34	LONGEVITY	300	300	480	300	300	420
68-5111-23-34	RETIREMENT	16,109	15,286	16,368	7,545	15,944	24,334
68-5112-23-34	FICA	9,745	9,085	10,130	4,472	9,638	14,775
68-5116-23-34	HEALTH/LIFE INSURANC	22,039	19,166	21,510	9,971	22,507	32,960
68-5118-23-34	WORKER COMPENSATION	2,518	2,392	4,132	1,879	3,989	6,026
68-5121-23-34	ACCRUED VACATION BEN	0	(2,963)	0	0	0	0
68-5123-23-34	ACCRUED COMP-TIME BE	0	58	0	0	0	0
	<b>SUBTOTAL SALARIES AND BENEFITS</b>	<b>180,739</b>	<b>166,696</b>	<b>184,564</b>	<b>84,913</b>	<b>181,073</b>	<b>271,226</b>
68-5201-23-34	OFFICE SUPPLIES	200	54	200	0	200	200
68-5206-23-34	FUELS OILS LUBRICANT	49,000	50,196	49,000	31,451	100,000	120,000
68-5299-23-34	MISCELLANEOUS SUPPLI	1,000	1,165	1,000	415	1,000	1,000
	<b>SUBTOTAL SUPPLIES</b>	<b>50,200</b>	<b>51,415</b>	<b>50,200</b>	<b>31,866</b>	<b>101,200</b>	<b>121,200</b>
68-5302-23-34	BUILDING MAINTENANCE	2,000	1,828	2,000	1,771	2,000	2,000
68-5304-23-34	MACHINERY & EQUIPMEN	40,000	40,480	40,000	30,341	60,000	60,000
68-5305-23-34	VEHICLE MAINTENANCE	1,400	337	1,400	13	1,400	1,400
68-5311-23-34	MACHINERY & EQUIP RENTAL	0	0	0	0	5,000	15,000
68-5319-23-34	SOFTWARE MAINTENANCE	0	2,031	0	0	0	0
68-5399-23-34	MISCELLANEOUS MAINTENANCE	600	600	600	14	600	600
	<b>SUBTOTAL MAINTENANCE</b>	<b>44,000</b>	<b>45,276</b>	<b>44,000</b>	<b>32,140</b>	<b>69,000</b>	<b>79,000</b>
68-5401-23-34	COMMUNICATIONS	3,500	3,247	3,500	12	3,500	3,500
68-5403-23-34	GENERAL INSURANCE	14,500	14,418	15,000	3,000	6,000	6,000
68-5404-23-34	PROFESSIONAL FEES	500	739	500	252	500	500
68-5405-23-34	ADVERTISING	500	0	500	0	500	500
68-5406-23-34	TRAINING	1,000	856	1,000	207	1,000	1,000
68-5408-23-34	ELECTRIC UTILITY SER	9,900	8,845	10,000	3,203	10,000	10,100
68-5409-23-34	CONTRACTUAL SERVICES	35,500	37,150	35,500	10,705	35,500	36,080
68-5455-23-34	UNIFORM PURCHASE/REN	100	(10)	250	0	250	250
68-5470-23-34	LANDFILL TIPPING FEE	1,150,000	1,166,125	1,150,000	497,440	1,150,000	1,314,450
68-5490-23-34	POST CLOSURE	0	8,371	0	0	10,000	0
68-5499-23-34	MISCELLANEOUS SERVIC	85,000	34,021	85,000	23,252	85,000	55,000
	<b>SUBTOTAL SERVICES</b>	<b>1,300,500</b>	<b>1,273,762</b>	<b>1,301,250</b>	<b>538,072</b>	<b>1,302,250</b>	<b>1,427,380</b>
68-6504-23-34	MACHINERY & EQUIPMEN	0	0	0	0	0	347,227
68-6505-23-34	MOTOR VEHICLES	0	0	0	36,438	0	0
	<b>SUBTOTAL CAPITAL</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>36,438</b>	<b>0</b>	<b>347,227</b>
	<b>LANDFILL DISPOSAL/LONG HAUL</b>	<b>1,575,439</b>	<b>1,537,150</b>	<b>1,580,014</b>	<b>723,428</b>	<b>1,653,523</b>	<b>2,246,033</b>

**CITY OF GAINESVILLE  
BUDGET 2022-2023  
SOLID WASTE FUND LANDFILL DISPOSAL LONG HAUL**



**EXPENDITURE SUMMARY**

CLASSIFICATION	2020-21	2020-21	2021-22	2021-22	2021-22	2022-23
	REVISED	ACTUAL	ADOPTED BUDGET	ACTUAL BUDGET	REVISED BUDGET	PROPOSED BUDGET
PERSONNEL	180,739	166,696	184,564	84,913	181,073	271,226
SUPPLIES	50,200	51,415	50,200	31,866	101,200	121,200
MAINTENANCE	44,000	45,276	44,000	32,140	69,000	79,000
SERVICES	1,300,500	1,273,762	1,301,250	538,072	1,302,250	1,427,380
CAPITAL OUTLAY	0	0	0	36,438	0	347,227
<b>TOTAL</b>	<b>1,575,439</b>	<b>1,537,150</b>	<b>1,580,014</b>	<b>723,428</b>	<b>1,653,523</b>	<b>2,246,033</b>

**WORKLOAD/DEMAND**

	ACTUAL	ACTUAL	ACTUAL	ESTIMATED	ESTIMATED
	2019	2020	2021	2022	2023
TRIPS TO TASWA LANDFILL	2,142	2,142	3,020	3,400	3,400
TONS HAULED TO TASWA LANDFILL	29,018	29,018	34,258	36,000	36,000

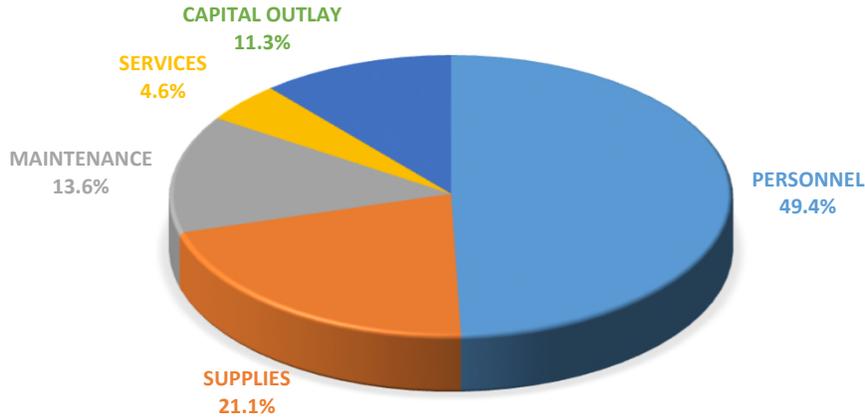
**STAFFING**

POSITION	ACTUAL	ACTUAL	ACTUAL	REVISED	PROPOSED
	2019	2020	2021	2022	2023
SW LANDFILL DISPOSAL					
HEAVY EQUIPMENT OPERATOR		2	2	3	3
<b>TOTAL SW LANDFILL DISPOSAL</b>		<b>2</b>	<b>2</b>	<b>3</b>	<b>3</b>

**CITY OF GAINESVILLE  
BUDGET 2022-2023  
SOLID WASTE FUND COMMERCIAL/MULTIFAMILY COLLECTIONS**

<b>ACCOUNT NUMBER</b>	<b>DESCRIPTION</b>	<b>2020-21 REVISED BUDGET</b>	<b>2020-21 ACTUAL</b>	<b>2021-22 ADOPTED BUDGET</b>	<b>2021-22 ACTUAL SIX MONTHS</b>	<b>2021-22 REVISED BUDGET</b>	<b>2022-23 PROPOSED BUDGET</b>
68-5101-23-37	SALARIES	198,818	198,025	212,231	95,908	203,935	240,189
68-5106-23-37	OVERTIME	12,000	12,330	12,000	5,640	12,000	12,000
68-5107-23-37	HOLIDAY PAY	5,435	5,386	3,500	3,653	5,312	5,000
68-5110-23-37	LONGEVITY	1,680	1,680	1,920	1,920	1,920	2,160
68-5111-23-37	RETIREMENT	26,937	26,873	28,385	13,240	27,583	32,678
68-5112-23-37	FICA	15,990	15,495	17,568	7,797	16,608	19,840
68-5116-23-37	HEALTH/LIFE INSURANC	39,533	38,988	35,850	19,994	37,874	41,200
68-5118-23-37	WORKER COMPENSATION	4,203	4,201	7,165	3,287	6,890	8,092
68-5121-23-37	ACCRUED VACATION BEN	0	3,578	0	0	0	0
68-5123-23-37	ACCRUED COMP-TIME BE	0	1,311	0	0	0	0
	<b>SUBTOTAL SALARIES AND BENEFITS</b>	<b>304,596</b>	<b>307,867</b>	<b>318,619</b>	<b>151,440</b>	<b>312,122</b>	<b>361,159</b>
68-5201-23-37	OFFICE SUPPLIES	500	204	500	14	500	500
68-5206-23-37	FUELS OILS LUBRICANT	75,000	76,286	75,000	44,186	110,000	152,000
68-5299-23-37	MISCELLANEOUS SUPPLI	1,500	1,739	1,500	1,067	2,000	1,500
	<b>SUBTOTAL SUPPLIES</b>	<b>77,000</b>	<b>78,229</b>	<b>77,000</b>	<b>45,267</b>	<b>112,500</b>	<b>154,000</b>
68-5304-23-37	MACHINERY & EQUIPMEN	66,853	80,425	85,000	77,197	95,000	85,000
68-5305-23-37	VEHICLE MAINTENANCE	500	87	500	0	500	500
68-5319-23-37	SOFTWARE MAINTENANCE	13,000	5,046	13,000	5,531	13,000	13,000
68-5399-23-37	MISCELLANEOUS MAINTEN	1,000	1,126	1,000	0	1,000	1,000
	<b>SUBTOTAL MAINTENANCE</b>	<b>81,353</b>	<b>86,684</b>	<b>99,500</b>	<b>82,728</b>	<b>109,500</b>	<b>99,500</b>
68-5401-23-37	COMMUNICATIONS	3,100	33	3,100	0	3,100	3,100
68-5403-23-37	GENERAL INSURANCE	8,873	8,680	8,940	7,057	14,300	15,015
68-5404-23-37	PROFESSIONAL FEES	2,500	2,232	2,500	672	2,500	2,500
68-5406-23-37	TRAINING	5,394	801	3,000	641	3,000	2,500
68-5407-23-37	JUDGMENTS AND DAMAGE	(1,394)	784	1,000	0	1,000	1,000
68-5411-23-37	MACHINERY AND EQUIPM	2,500	0	2,500	0	2,500	2,500
68-5455-23-37	UNIFORM PURCHASE/REN	6,000	6,025	6,000	4,212	6,000	6,000
68-5499-23-37	MISCELLANEOUS SERVIC	1,000	1,325	1,000	893	1,000	1,000
	<b>SUBTOTAL SERVICES</b>	<b>27,973</b>	<b>19,880</b>	<b>28,040</b>	<b>13,475</b>	<b>33,400</b>	<b>33,615</b>
68-6504-23-37	MACHINERY & EQUIPMEN	9,964	9,964	212,303	0	0	0
68-6515-23-37	CARTS	0	0	18,287	0	23,587	26,000
68-6519-23-37	METAL REFUSE CONTAIN	0	69,896	39,594	22,247	39,594	56,200
	<b>SUBTOTAL CAPITAL (OVER \$15,000)</b>	<b>9,964</b>	<b>79,860</b>	<b>270,184</b>	<b>22,247</b>	<b>63,181</b>	<b>82,200</b>
	<b>COMMERCIAL/MULTIFAMILY</b>	<b>500,886</b>	<b>572,520</b>	<b>793,343</b>	<b>315,157</b>	<b>630,703</b>	<b>730,474</b>

**CITY OF GAINESVILLE  
BUDGET 2022-2023  
SOLID WASTE FUND COMMERCIAL/MULTIFAMILY COLLECTIONS**



**EXPENDITURE SUMMARY**

CLASSIFICATION	2020-21	2020-21	2021-22	2021-22	2021-22	2022-23
	REVISED	ACTUAL	ADOPTED BUDGET	ACTUAL	REVISED BUDGET	PROPOSED BUDGET
PERSONNEL	304,596	307,867	318,619	151,440	312,122	361,159
SUPPLIES	77,000	78,229	77,000	45,267	112,500	154,000
MAINTENANCE	81,353	86,684	99,500	82,728	109,500	99,500
SERVICES	27,973	19,880	28,040	13,475	33,400	33,615
MINOR EQUIPMENT/PROJECTS						
CAPITAL OUTLAY	9,964	79,860	270,184	22,247	63,181	82,200
<b>TOTAL</b>	<b>500,886</b>	<b>572,520</b>	<b>793,343</b>	<b>315,157</b>	<b>630,703</b>	<b>730,474</b>

**WORKLOAD/DEMAND**

	ACTUAL 2019	ACTUAL 2020	ACTUAL 2021	ESTIMATED 2022	ESTIMATED 2023
COMMERCIAL TONS PER YEAR	20,157	19,302	20,693	21,000	21,000
ROLL-OFF CUSTOMERS	228	224	245	250	250

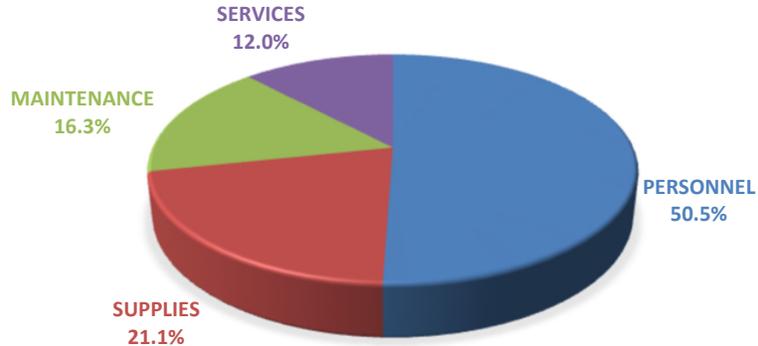
**STAFFING**

POSITION	ACTUAL 2019	ACTUAL 2020	ACTUAL 2021	BUDGETED 2022	PROPOSED 2023
SW COLLECTIONS COMMERCIAL					
CREW LEADER	0	0	0	0	0
HEAVY EQUIPMENT OPERATOR	5	5	5	5	5
<b>TOTAL SW COLLECTIONS COMMERCIAL</b>	<b>5</b>	<b>5</b>	<b>5</b>	<b>5</b>	<b>5</b>

**CITY OF GAINESVILLE  
BUDGET 2022-2023  
SOLID WASTE FUND TRANSFER STATION**

<b>ACCOUNT NUMBER</b>	<b>DESCRIPTION</b>	<b>2020-21 REVISED BUDGET</b>	<b>2020-21 ACTUAL</b>	<b>2021-22 ADOPTED BUDGET</b>	<b>2021-22 ACTUAL SIX MONTHS</b>	<b>2021-22 REVISED BUDGET</b>	<b>2022-23 PROPOSED BUDGET</b>
68-5101-23-38	SALARIES	76,585	76,290	78,026	37,071	78,531	81,795
68-5106-23-38	OVERTIME	5,000	1,897	5,000	11	5,000	5,000
68-5107-23-38	HOLIDAY PAY	540	415	540	456	540	540
68-5110-23-38	LONGEVITY	1,800	1,800	1,800	1,800	1,800	1,860
68-5111-23-38	RETIREMENT	10,468	10,031	10,644	4,908	10,708	11,333
68-5112-23-38	FICA	6,438	6,140	6,588	3,001	6,585	6,881
68-5116-23-38	HEALTH/LIFE INSURANC	13,392	12,243	14,340	7,050	14,197	16,480
68-5118-23-38	WORKER COMPENSATION	1,640	1,582	2,687	1,239	2,701	2,806
68-5119-23-38	OTHER PAYROLL EXPENS	764	754	750	374	763	750
68-5121-23-38	ACCRUED VACATION BEN	0	(1,005)	0	0	0	0
68-5123-23-38	ACCRUED COMP-TIME BE	0	(606)	0	0	0	0
	<b>SUBTOTAL SALARIES AND BENEFITS</b>	<b>116,627</b>	<b>109,542</b>	<b>120,375</b>	<b>55,910</b>	<b>120,824</b>	<b>127,446</b>
68-5201-23-38	OFFICE SUPPLIES	1,000	947	1,000	558	1,000	1,000
68-5202-23-38	POSTAGE	300	0	300	0	300	300
68-5206-23-38	FUELS OILS LUBRICANT	15,000	17,754	15,000	12,231	35,000	50,000
68-5299-23-38	MISCELLANEOUS SUPPLI	2,000	2,599	2,000	1,665	2,000	2,000
	<b>SUBTOTAL SUPPLIES</b>	<b>18,300</b>	<b>21,300</b>	<b>18,300</b>	<b>14,454</b>	<b>38,300</b>	<b>53,300</b>
68-5302-23-38	BUILDING MAINTENANCE	4,000	17,911	4,000	265	4,000	4,000
68-5304-23-38	MACHINERY & EQUIPMEN	125,000	116,138	25,000	16,006	33,000	35,000
68-5305-23-38	VEHICLE MAINTENANCE	600	28	600	500	600	600
68-5399-23-38	MISCELLANEOUS MAINTE	1,500	1,590	1,500	200	1,500	1,500
	<b>SUBTOTAL MAINTENANCE</b>	<b>131,100</b>	<b>135,667</b>	<b>31,100</b>	<b>16,971</b>	<b>39,100</b>	<b>41,100</b>
68-5401-23-38	COMMUNICATIONS	500	0	500	0	500	100
68-5403-23-38	GENERAL INSURANCE	3,780	3,039	3,780	1,879	5,880	6,200
68-5404-23-38	PROFESSIONAL FEES	1,000	165	1,000	36	1,000	500
68-5406-23-38	TRAINING	1,000	2,830	1,000	386	1,000	1,000
68-5408-23-38	ELECTRIC UTILITY SER	1,620	802	1,620	167	1,620	1,636
68-5441-23-38	SOLID WASTE UTILITY	68	1,711	1,957	886	1,957	2,025
68-5442-23-38	WATER/SEWER UTILITY	3,000	2,396	3,000	1,192	3,000	3,113
68-5446-23-38	STORMWATER UTILITY F	13,000	12,894	13,000	6,447	13,000	13,000
68-5499-23-38	MISCELLANEOUS SERVIC	2,750	3,528	2,750	1,138	2,750	2,750
	<b>SUBTOTAL SERVICES</b>	<b>26,718</b>	<b>27,364</b>	<b>28,607</b>	<b>12,131</b>	<b>30,707</b>	<b>30,324</b>
	<b>TRANSFER STATION</b>	<b>292,745</b>	<b>293,873</b>	<b>198,382</b>	<b>99,466</b>	<b>228,931</b>	<b>252,170</b>

**CITY OF GAINESVILLE  
BUDGET 2021-2022  
SOLID WASTE FUND TRANSFER STATION**



**EXPENDITURE SUMMARY**

CLASSIFICATION	2020-21	2020-21	2021-22	2021-22	2021-22	2022-23
	REVISED	ACTUAL	ADOPTED BUDGET	ACTUAL	REVISED BUDGET	PROPOSED BUDGET
PERSONNEL	116,627	109,542	120,375	55,910	120,824	127,446
SUPPLIES	18,300	21,300	18,300	14,454	38,300	53,300
MAINTENANCE	131,100	135,667	31,100	16,971	39,100	41,100
SERVICES	26,718	27,364	28,607	12,131	30,707	30,324
<b>TOTAL</b>	<b>292,745</b>	<b>293,873</b>	<b>198,382</b>	<b>99,466</b>	<b>228,931</b>	<b>252,170</b>

**WORKLOAD/DEMAND**

	ACTUAL 2019	ACTUAL 2020	ACTUAL 2021	ESTIMATED 2022	ESTIMATED 2023
TRUCKS LOADED PER YEAR	1,523	1,633	1,706	1,800	1,800

**STAFFING**

POSITION	ACTUAL 2019	ACTUAL 2020	ACTUAL 2021	ADOPTED 2022	ADOPTED 2023
SW TRANSFER STATION					
TRANSFER STATION ATTENDANT		1	1	1	1
TRANSFER STATION ATTENDANT/CUSTODIAN		1	1	1	1
<b>TOTAL SW TRANSFER STATION</b>		<b>2</b>	<b>2</b>	<b>2</b>	<b>2</b>

**CITY OF GAINESVILLE  
BUDGET 2022-2023  
SOLID WASTE FUND NON-DEPARTMENTAL**

<b>ACCOUNT NUMBER</b>	<b>DESCRIPTION</b>	<b>2020-21 REVISED BUDGET</b>	<b>2020-21 ACTUAL</b>	<b>2021-22 ADOPTED BUDGET</b>	<b>2021-22 ACTUAL SIX MONTHS</b>	<b>2021-22 REVISED BUDGET</b>	<b>2022-23 PROPOSED BUDGET</b>
68-5701-50-99	TRANSFER TO GENERAL	765,131	765,131	765,131	382,566	765,131	765,131
68-5701-50-99-STREET	TRANSFER-GENERAL FUN	223,805	223,805	223,805	111,903	223,805	223,805
68-5769-50-99	TRANSFER TO FUND 69	0	337,478	0	0	0	0
	<b>SUBTOTAL TRANSFERS OUT</b>	<b>988,936</b>	<b>1,326,414</b>	<b>988,936</b>	<b>494,468</b>	<b>988,936</b>	<b>988,936</b>
68-5198-99-99	PENSION ADJUSTMENT	0	0	0	150,000	250,000	0
68-5477-99-99	DEBT EXP 2016 REFUND	107,461	107,461	107,413	105,308	107,413	31,865
68-5482-99-99	2018 CO	235,808	235,808	233,933	188,184	233,933	234,255
	<b>SUBTOTAL DEBT</b>	<b>343,269</b>	<b>343,269</b>	<b>341,346</b>	<b>443,492</b>	<b>591,346</b>	<b>266,120</b>
	<b>SOLID WASTE NON-DEPARTMENTAL</b>	<b>1,332,205</b>	<b>1,669,683</b>	<b>1,330,282</b>	<b>937,961</b>	<b>1,580,282</b>	<b>1,255,056</b>

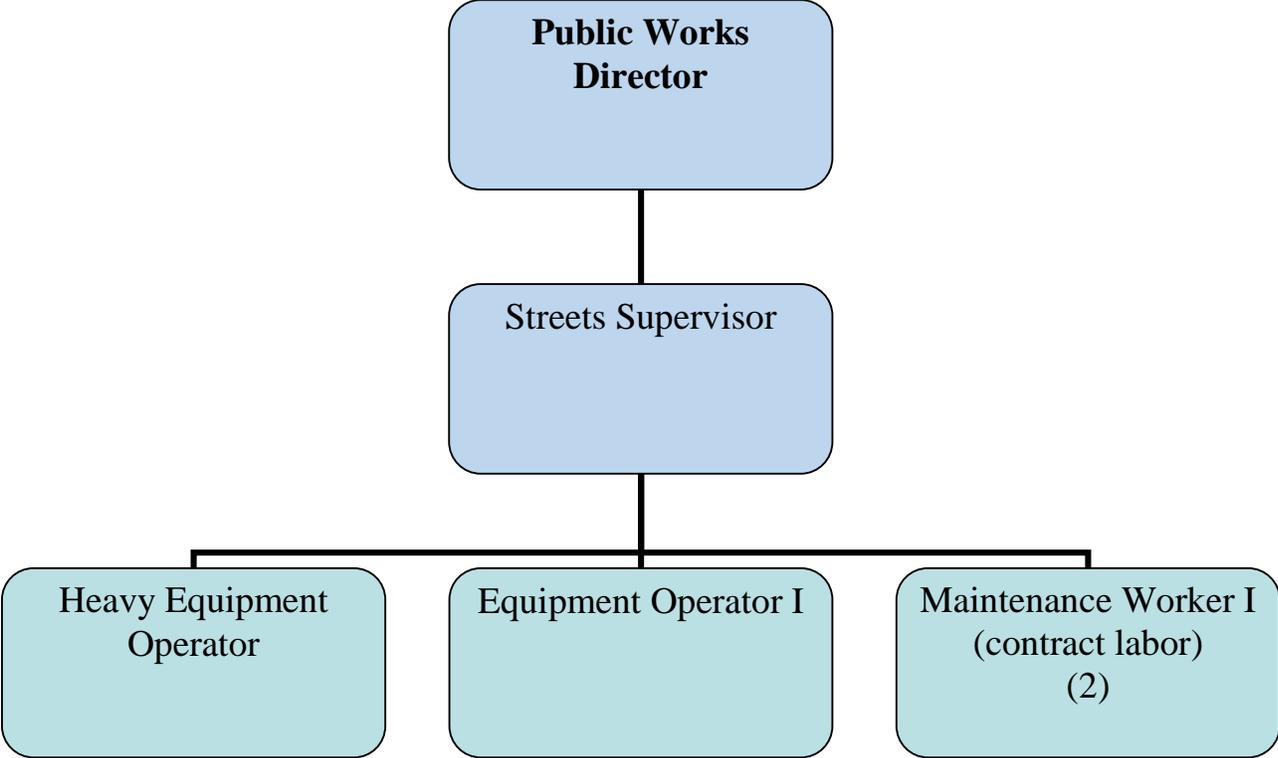


## **STORMWATER UTILITY FUND**

The Stormwater Utility Fund accounts for revenues and expenses of the City's stormwater drainage activities. The fund is financed through drainage fees for the City providing drainage and for future drainage system construction by the City.

**Public Works**  
(Stormwater Drainage)

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**Public Works-Stormwater Utility Fund**

**Fund: 67**  
**General Fund: 01**  
**Department Code: 16**  
**Program Code: 36**

**Mission:**

The mission of the Public Works Department is to provide maintenance and repairs to City owned infrastructure as well as facilities and equipment in an efficient manner to ensure that the City’s investments meet or exceed maximum life expectancy. Public Works protects the investment in public streets through preventative maintenance and rebuilding of streets. The department maintains a safe environment within our City facilities, ensuring that safe and pleasant drinking water is delivered to the citizens of Gainesville, while protecting the environment by maintaining health and safety standards. The department responds to emergency conditions as needed.

**Vision:**

The Public Works Department’s vision is to achieve greater satisfaction, increase reliability, increase efficiency and resource conservation by maximizing the use of state-of-the-art technology.

**Department Description:**

The Storm Water Division provides maintenance for the City’s storm drainage system, which includes bridges, inlet cleaning, and ditch grading and cleaning. The department also maintains drainage for streets and right-of-way, mowing right-of-ways, drainage channels, and detention ponds. The division maintains approximately 80 miles of curb and gutters, 10 miles of storm pipe, and 3.5 miles of channel.

**Accomplishments:**

- Replaced Valley Gutters throughout the city- WIP
- Completed SUMP I (Culberson)
- Completed O’Neal Street Overlay, curb and gutter replacement.
- Completed Flood Protection Plan Study.
- Completed Update of the Drainage Design Criteria.
- Completed SUMP Plan Updates.

**Departmental Performance Measures:**

- Respond to complaints within one day.

	<b>Actual 2018</b>	<b>Actual 2019</b>	<b>Actual 2020</b>	<b>Estimated 2021</b>	<b>Budget 2022</b>
Maintain 70% of drainage ditches / creeks	70%	70%	70%	70%	70%

**Major Goals for Fiscal Year 2022-2023:**

(Line item numbers indicate the location of funding for the objective.)

**Goal 2: Improve Gainesville’s basic infrastructure.**

**Objectives for Goal 2:**

- 2.4 Complete construction of Woods Street.
- 2.5 Engineer the reconstruction of Modrall (R006 - Red River & Lindsay), Field (part R146 - Potter and Perry) and Wine (R100 – Broadway & Garnett).
- 2.6 Seal streets that are identified in G2 (central portion of the City) and G3 (southern portion of the City).
- 2.7 Mill and overlay Bonner, Quail Run, Fox Hollow & Dove (N04); Aspen, Maplewood, & Cypress (N33 & N39); and Locust & Morningside (N18).
- 2.8 Abandon Cole Street Lift Station.
- 2.9 Design and begin construction on tertiary disc filter treatment and ultraviolet disinfection at the wastewater treatment plant.
- 2.10 Replace water valve on Hillcrest and install phase one of the 12” water line on Bonner Road (see Goal 6.2).

**CITY OF GAINESVILLE  
BUDGET 2022-2023  
STORMWATER UTILITY FUND SUMMARY**

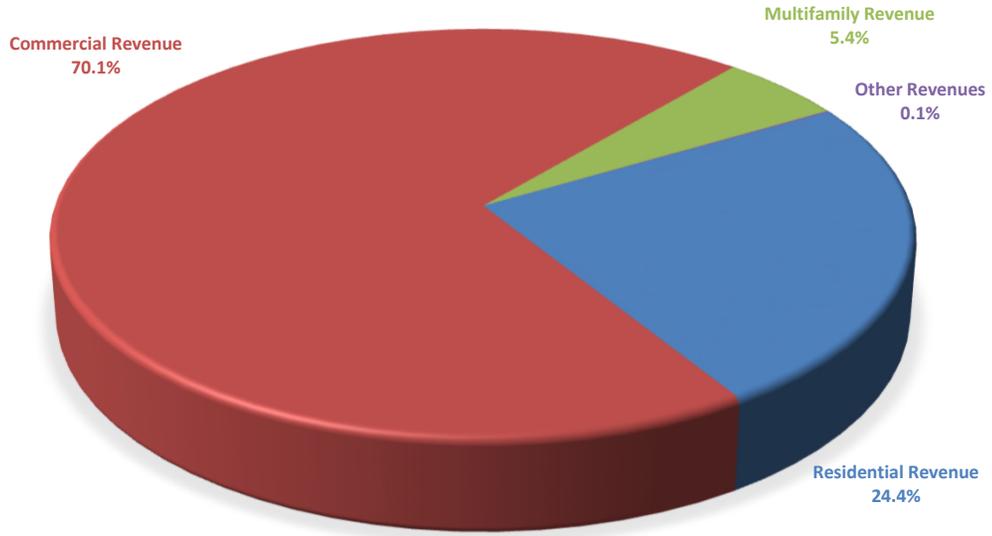
	<b>2020-21 REVISED BUDGET</b>	<b>2020-21 ACTUAL</b>	<b>2021-22 ADOPTED BUDGET</b>	<b>2021-22 ACTUAL SIX MONTHS</b>	<b>2021-22 REVISED BUDGET</b>	<b>2022-23 PROPOSED BUDGET</b>
BEGINNING BALANCE OCTOBER 1	13,089,882	13,089,882	13,289,313	13,289,313	13,289,313	13,295,606
REVENUES	1,231,279	1,281,074	1,334,523	729,501	1,334,273	1,336,283
<b>TOTAL FUNDS AVAILABLE</b>	<b>14,321,161</b>	<b>14,370,956</b>	<b>14,623,836</b>	<b>14,018,814</b>	<b>14,623,586</b>	<b>14,631,889</b>
EXPENDITURES						
OPERATIONS	381,674	334,710	342,889	43,537	320,533	399,658
NON-DEPARTMENTAL	822,404	925,891	923,447	748,561	1,007,447	877,288
<b>TOTAL EXPENDITURES</b>	<b>1,204,078</b>	<b>1,260,601</b>	<b>1,266,336</b>	<b>792,099</b>	<b>1,327,980</b>	<b>1,276,946</b>
ENDING BALANCE SEPTEMBER 30	13,117,083	13,110,355	13,357,500	13,226,715	13,295,606	13,354,943
INCREASE(DECREASE) IN FUND BALANCE	27,201	20,473	68,187	(62,598)	6,293	59,337

Note: Beginning October FY 2022 Fund Balance ties to FY 21 Audited Financials

**CITY OF GAINESVILLE  
BUDGET 2022-2023  
STORMWATER UTILITY FUND REVENUES**

ACCOUNT NUMBER	DESCRIPTION	2020-21 REVISED BUDGET	2020-21 ACTUAL	2021-22 ADOPTED BUDGET	2021-22 ACTUAL SIX MONTHS	2021-22 REVISED BUDGET	2022-23 PROPOSED BUDGET
67-4630-00-00	RESIDENTIAL STORMWTR	231,000	236,255	232,000	118,392	232,000	232,000
67-4631-00-00	COMMERCIAL STORMWTR	680,000	689,261	680,000	343,094	680,000	680,000
67-4632-00-00	MULTIFAMILY STORMWTR	51,000	51,137	51,000	25,610	51,000	51,000
67-4633-00-00	UNBILLED STRMWTR UTI	0	236	0	0	0	0
67-4699-00-00	UB CREDIT ADJUSTMENT	(15,000)	(12,289)	(15,000)	(5,678)	(15,000)	(15,000)
	SUBTOTAL UTILITY REVENUES	947,000	964,600	948,000	481,418	948,000	948,000
67-4701-00-00	INTEREST REVENUE	1,000	773	1,000	364	750	1,000
67-4709-00-00	MISCELLANEOUS REVENU	0	32,422	0	0	0	0
67-4930-00-00	TRANSFER FROM DEBT S	283,279	283,279	385,523	247,718	385,523	387,283
	SUBTOTAL TRANSFER/OTHER REVENUES	284,279	316,474	386,523	248,083	386,273	388,283
	TOTAL STORMWATER FUND REVENUES	1,231,279	1,281,074	1,334,523	729,501	1,334,273	1,336,283

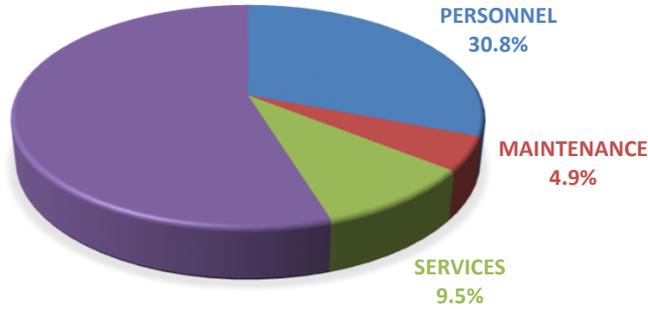
CITY OF GAINESVILLE  
BUDGET 2022-2023  
STORMWATER UTILITY FUND REVENUES



**CITY OF GAINESVILLE  
BUDGET 2022-2023  
STORMWATER UTILITY FUND**

<b>ACCOUNT NUMBER</b>	<b>DESCRIPTION</b>	<b>2020-21 REVISED BUDGET</b>	<b>2020-21 ACTUAL</b>	<b>2021-22 ADOPTED BUDGET</b>	<b>2021-22 ACTUAL SIX MONTHS</b>	<b>2021-22 REVISED BUDGET</b>	<b>2022-23 PROPOSED BUDGET</b>
67-5101-16-36	SALARIES	73,899	71,885	78,093	19,996	58,165	82,851
67-5106-16-36	OVERTIME	2,500	833	2,500	190	2,500	2,500
67-5107-16-36	HOLIDAY PAY	189	0	189	0	189	189
67-5110-16-36	LONGEVITY	60	60	180	120	120	240
67-5111-16-36	RETIREMENT	9,474	8,995	10,007	2,510	7,536	10,808
67-5112-16-36	FICA	5,833	5,517	6,194	1,546	4,656	6,562
67-5114-16-36	UNEMPLOYMENT BENEFIT	0	48	0	0	0	0
67-5116-16-36	HEALTH/LIFE INSURANC	15,094	13,944	14,340	7,051	14,197	16,480
67-5118-16-36	WORKER'S COMP	1,400	1,059	2,372	593	1,785	2,513
67-5120-16-36	ACCRUED PAYROLL EXPE	0	(5,618)	0	0	2,372	0
67-5121-16-36	ACCRUED VACATION BEN	0	(229)	0	0	0	0
67-5123-16-36	ACCRUED COMP-TIME BE	0	877	0	0	0	0
	<b>SUBTOTAL SALARIES AND BENEFITS</b>	<b>108,449</b>	<b>97,371</b>	<b>113,875</b>	<b>32,005</b>	<b>91,519</b>	<b>122,144</b>
67-5201-16-36	OFFICE SUPPLIES	800	629	800	70	800	800
67-5207-16-36	SMALL TOOLS & EQUIPM	800	346	800	0	800	800
67-5209-16-36	CHEMICAL AND MEDICAL	500	24	500	0	500	500
67-5221-16-36	SAFETY SUPPLIES	750	485	750	0	750	750
67-5299-16-36	MISCELLANEOUS SUPPLI	500	328	500	327	500	500
	<b>SUBTOTAL SUPPLIES</b>	<b>3,350</b>	<b>1,812</b>	<b>3,350</b>	<b>397</b>	<b>3,350</b>	<b>3,350</b>
67-5304-16-36	MAINTENANCE MACHINER	2,400	1,817	2,400	0	2,400	2,400
67-5305-16-36	VEHICLE MAINTENANCE	1,000	863	1,000	0	1,000	1,000
67-5320-16-36	STORMWATER DRAINAGEW	16,000	18,098	16,000	4,924	16,000	16,000
	<b>SUBTOTAL MAINTENANCE</b>	<b>19,400</b>	<b>20,778</b>	<b>19,400</b>	<b>4,924</b>	<b>19,400</b>	<b>19,400</b>
67-5403-16-36	GENERAL INSURANCE	5,775	5,101	6,064	2,718	6,064	6,064
67-5404-16-36	PROFESSIONAL FEES	20,000	14,089	5,500	164	5,500	10,000
67-5406-16-36	TRAINING	500	162	500	0	500	2,500
67-5409-16-36	CONTRACTUAL SERVICES	14,000	4,975	14,000	2,850	14,000	14,000
67-5455-16-36	UNIFORM PURCHASE/REN	1,000	809	1,000	481	1,000	1,000
67-5499-16-36	MISCELLANEOUS SERVIC	4,200	4,200	4,200	0	4,200	4,200
	<b>SUBTOTAL SERVICES</b>	<b>45,475</b>	<b>29,336</b>	<b>31,264</b>	<b>6,212</b>	<b>31,264</b>	<b>37,764</b>
67-6504-16-36	MACHINERY & EQUIPMEN	155,000	150,474	125,000	0	125,000	112,000
67-6505-16-36	MOTOR VEHICLES	0	0	0	0	0	55,000
67-6510-16-36	STREETS ROADS BRIDGE	0	1,650	0	0	0	0
67-6520-16-36	STORMWATER DRAINAGEW	50,000	33,288	50,000	0	50,000	50,000
	<b>SUBTOTAL CAPITAL</b>	<b>205,000</b>	<b>185,412</b>	<b>175,000</b>	<b>0</b>	<b>175,000</b>	<b>217,000</b>
	<b>STORMWATER OPERATIONS</b>	<b>381,674</b>	<b>334,710</b>	<b>342,889</b>	<b>43,537</b>	<b>320,533</b>	<b>399,658</b>

**CITY OF GAINESVILLE  
BUDGET 2022-2023  
STORMWATER UTILITY FUND**



**EXPENDITURE SUMMARY**

CLASSIFICATION	2020-21	2020-21	2021-22	2021-22	2021-22	2022-23
	REVISED	ACTUAL	ADOPTED BUDGET	ACTUAL SIX MONTHS	REVISED BUDGET	PROPOSED BUDGET
PERSONNEL	108,449	97,371	113,875	32,005	91,519	122,144
MAINTENANCE	19,400	20,778	19,400	4,924	19,400	19,400
SERVICES	45,475	29,336	31,264	6,212	31,264	37,764
CAPITAL EQUIPMENT AND IMPROVEMENTS	205,000	185,412	175,000	0	175,000	217,000
<b>TOTAL</b>	<b>381,674</b>	<b>334,710</b>	<b>342,889</b>	<b>43,537</b>	<b>320,533</b>	<b>399,658</b>

**WORKLOAD/DEMAND**

	ACTUAL	ACTUAL	ACTUAL	BUDGETED	PROPOSED
	2019	2020	2021	2022	2023
INLET BOXES CLEANED/CHECKED	385	1,098	1,482	1,482	1,482

**STAFFING**

STAFF	ACTUAL	ACTUAL	ACTUAL	BUDGETED	PROPOSED
	2019	2020	2021	2022	2023
STORM WATER DRAINAGE					
HEAVY EQUIPMENT OPERATOR		1	1	1	1
EQUIPMENT OPERATOR I		1	1	1	1
<b>TOTAL STORM WATER DRAINAGE</b>		<b>2</b>	<b>2</b>	<b>2</b>	<b>2</b>

**CITY OF GAINESVILLE  
BUDGET 2022-2023  
STORMWATER UTILITY FUND NON-DEPARTMENTAL**

<b>ACCOUNT NUMBER</b>	<b>DESCRIPTION</b>	<b>2020-21 REVISED BUDGET</b>	<b>2020-21 ACTUAL</b>	<b>2021-22 ADOPTED BUDGET</b>	<b>2021-22 ACTUAL SIX MONTHS</b>	<b>2021-22 REVISED BUDGET</b>	<b>2022-23 PROPOSED BUDGET</b>
67-5701-50-99	TRANSFER TO GENERAL	208,201	208,201	208,201	104,100	208,201	208,201
67-5730-50-99	TRANSFER TO DEBT SER	151,917	151,917	151,465	75,732	151,465	148,931
67-5754-50-99	TRANSFER TO FUND 54	(90,946)	0	0	0	0	0
	<b>TOTAL TRANSFERS OUT</b>	<b>269,172</b>	<b>360,118</b>	<b>359,666</b>	<b>179,833</b>	<b>359,666</b>	<b>357,132</b>
67-5454-99-99	2020 GENERAL OBLIGAT	181,892	90,946	90,112	86,590	90,112	90,719
67-5198-99-99	PENSION ADJUSTMENT	0	0	0	63,000	84,000	0
67-5472-99-99	2012 REFUNDING GO'S	24,224	24,224	23,780	23,089	23,780	23,226
67-5473-99-99	2012 CO'S	107,352	107,352	108,535	94,541	108,535	109,044
67-5477-99-99	DEBT EXP 2016 REFUND	61,556	165,043	164,248	144,647	164,248	121,267
67-5478-99-99	2014 GO DEBT	84,981	84,981	84,156	68,853	84,156	84,506
67-5481-99-99	2017 REFUNDING GO'S	93,227	93,227	92,950	88,009	92,950	91,394
	<b>TOTAL DEBT SERVICE</b>	<b>553,232</b>	<b>565,773</b>	<b>563,781</b>	<b>568,728</b>	<b>647,781</b>	<b>520,156</b>
	<b>TOTAL NON-DEPARTMENTAL</b>	<b>822,404</b>	<b>925,891</b>	<b>923,447</b>	<b>748,561</b>	<b>1,007,447</b>	<b>877,288</b>

Note: The Transfer to Debt Service Fund is to cover the Stormwater related debt payments paid in Debt Service Fund.



## DEBT

The Debt Service Fund is used to account for revenues designated for debt retirement only. Expenditures are legally restricted for payment of principal and interest on general obligations or tax-supported debt and financed through ad valorem taxes.

**CITY OF GAINESVILLE  
BUDGET 2022-2023  
GENERAL OBLIGATION I & S FUND**

ACCOUNT NUMBER	DESCRIPTION	2020-21 REVISED BUDGET	2020-21 ACTUAL	2021-22 ADOPTED BUDGET	2021-22 ACTUAL SIX MONTHS	2021-22 REVISED BUDGET	2022-23 PROPOSED BUDGET
	BEGINNING BALANCE OCTOBER 1	1,575,705	1,661,326	1,976,615	1,976,615	1,976,615	1,921,292
<b>REVENUES</b>							
30-4001-00-00	CURRENT TAXES RESOLV	2,150,000	2,218,653	2,128,727	2,081,722	2,128,727	2,201,558
30-4002-00-00	DELINQUENT TAXES RES	23,783	20,220	23,383	19,527	23,383	23,020
30-4003-00-00	PENALTY AND INTEREST	15,000	20,831	19,000	7,849	19,000	19,000
30-4005-00-00	REFUNDS AND ADJUSTME	0	(2,127)	0	0	0	0
	<b>SUBTOTAL TAX REVENUES</b>	<b>2,188,783</b>	<b>2,257,578</b>	<b>2,171,110</b>	<b>2,109,097</b>	<b>2,171,110</b>	<b>2,243,578</b>
30-4701-00-00	INTEREST REVENUE	1,500	1,077	1,500	971	1,500	2,000
30-4709-00-00	MISCELLANEOUS REVENU	0	1,664	0	0	0	0
30-4715-00-00	DEVELOPMENT FEE-CEME	15,000	34,927	18,000	9,169	18,000	18,000
	<b>SUBTOTAL OTHER REVENUES</b>	<b>16,500</b>	<b>37,669</b>	<b>19,500</b>	<b>10,140</b>	<b>19,500</b>	<b>20,000</b>
30-4967-00-00	TRANSFER FROM STRMWT	151,917	151,917	151,465	75,732	151,465	148,931
	<b>SUBTOTAL TRANSFERS IN</b>	<b>151,917</b>	<b>151,917</b>	<b>151,465</b>	<b>75,732</b>	<b>151,465</b>	<b>148,931</b>
	<b>TOTAL REVENUES</b>	<b>2,357,200</b>	<b>2,447,163</b>	<b>2,342,075</b>	<b>2,194,970</b>	<b>2,342,075</b>	<b>2,412,509</b>
	<b>TOTAL FUNDS AVAILABLE</b>	<b>3,932,905</b>	<b>4,108,489</b>	<b>4,318,690</b>	<b>4,171,585</b>	<b>4,318,690</b>	<b>4,333,801</b>
<b>EXPENDITURES</b>							
30-5404-13-10	PROFESSIONAL FEES	12,000	10,000	12,500	4,000	12,500	12,500
30-5454-13-10	2020 GO	141,124	141,124	139,828	134,363	139,828	140,772
30-5455-13-10	2022 CO's	0	0	0	0	0	488,949
30-5472-13-10	2012 REFUNDING GO'S	112,326	112,326	110,270	107,061	110,270	107,699
30-5473-13-10	2012 CO'S	58,556	58,556	59,201	51,568	59,201	59,478
30-5477-13-10	2014 GO	132,571	132,571	131,284	107,411	131,284	131,830
30-5479-13-10	2016 GO REFUNDING AN	867,499	668,198	666,825	629,547	666,825	305,025
30-5481-13-10	2017 REF GO'S	151,917	151,917	151,465	143,414	151,465	148,931
30-5482-13-10	2018 CO DEBT	276,707	276,707	274,507	220,823	274,507	274,885
30-5499-13-10	MISCELLANEOUS SERVIC	110,000	125,878	119,663	51,006	119,663	130,000
	<b>SUBTOTAL DEBT SERVICE</b>	<b>1,862,700</b>	<b>1,677,276</b>	<b>1,665,543</b>	<b>1,449,193</b>	<b>1,665,543</b>	<b>1,800,069</b>
30-5723-50-99	TRANSFER TO GOLF FUN	6,921	6,921	6,918	6,783	6,918	2,052
30-5760-50-99	TRANSFER TO UTILITY	233,189	151,651	326,673	203,000	326,673	328,133
30-5761-50-99	TRANSFER TO AIRPORT	12,747	12,747	12,741	12,491	12,741	3,780
30-5767-50-99	TRANSFER TO STORMWAT	283,279	283,279	385,523	247,718	385,523	387,283
	<b>SUBTOTAL TRANSFERS OUT</b>	<b>536,136</b>	<b>454,598</b>	<b>731,855</b>	<b>469,992</b>	<b>731,855</b>	<b>721,248</b>
	<b>TOTAL EXPENDITURES</b>	<b>2,398,836</b>	<b>2,131,874</b>	<b>2,397,398</b>	<b>1,919,186</b>	<b>2,397,398</b>	<b>2,521,317</b>
	ENDING BALANCE SEPTEMBER 30	1,534,069	1,976,615	1,921,292	2,252,399	1,921,292	1,812,484
	INCREASE/DECREASE	(41,636)	315,289	(55,323)	275,784	(55,323)	(108,808)

## **BONDED DEBT**

The cost of acquisition for large capital items and the construction of infrastructure sometimes exceed the amount of funding available from operating revenues and resources. When this occurs, the City may issue long-term debt obligations, typically bonds and certificates of obligation. These issues require greater legal formality than bank loans and some may also require voter approval.

### **TYPES OF DEBT**

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The City of Gainesville has three types of debt outstanding.

**General Obligation Debt** is payable from the levy and collection of a direct and continuing ad valorem tax, within the limits prescribed by law, on all taxable property located within the City.

**Certificate of Obligation Debt** is payable from the levy and collection of a direct and continuing ad valorem tax, within the limits prescribed by law, on all taxable property located within the City.

**Contract Revenue Bond Debt** is payable from operating revenues from the Water and Sewer Fund.

A schedule of outstanding debt issues and debt service requirements appears in this section.

### **DEBT LIMIT**

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No direct funded debt limitation is imposed on the City under current State law or the City Charter. Article XI, Section 5, of the Texas constitution is applicable to the City, and limits its maximum ad valorem rate to \$2.50 per \$100 of assessed valuation for all City purposes.

### **DEBT RATINGS**

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As of publication of this budget, the following Bond Ratings are in effect:

Standard & Poor Rating:      AA-      noted strong management, very strong budget flexibility and strong Liquidity. Affirmed its' 'AA-'underlying rating and stable outlook on the city's existing general obligation (GO) debt.

Moody's Investor Service      Aa3      The Aa3 rating reflects the city's strong financial position and moderately sized tax base. The rating also incorporates a below average socioeconomic profile and average debt burden.

**City of Gainesville  
Budget 2022-2023  
Schedule of Indebtedness**

**2012 General Obligation Refunding Bonds**

Refunding the 2002 GO's and 2003 CO's

**Distribution by Fund**

General Long Term Debt	\$2,422,557	82.26%	\$107,698.91
Stormwater Utility Fund	\$522,443	17.74%	\$23,226.10
Total Issue	\$2,945,000	100.00%	\$130,925.00

<b>Fiscal Year</b>		<b>Principal</b>	<b>Interest</b>	<b>Fiscal Total</b>
2022-23	02/15/2023	\$125,000	\$3,900	
	08/15/2023		\$2,025	\$130,925
2023-24	02/15/2024	\$135,000	\$2,025	
	08/15/2024			\$137,025
Subtotal		<u>\$260,000</u>	<u>\$7,950</u>	<u>\$267,950</u>

**City of Gainesville**  
**Budget 2022-2023**  
**Schedule of Indebtedness**  
**General Obligation Debt**  
**(continued)**

**2012 Certificates of Obligation Bonds**

For the Street and Utility Maintenance Program (S.U.M.P.)

General Fund	906,000	30.00%	\$59,478
Water and Sewer Fund	453,000	15.00%	\$29,739
Stormwater Utility Fund	1,661,000	<u>55.00%</u>	\$109,044
Original Issue	\$3,020,000	100.00%	\$198,261.00

<b>Fiscal Year</b>		<b>Principal</b>	<b>Interest</b>	<b>Fiscal Total</b>
2022-23	02/15/2023	\$150,000	\$25,443	
	08/15/2023		\$22,818	\$198,261
2023-24	02/15/2024	\$155,000	\$22,818	
	08/15/2024		\$20,105	\$197,923
2024-25	02/15/2025	\$160,000	\$20,105	
	08/15/2025		\$18,105	\$198,210
2025-26	02/15/2026	\$165,000	\$18,105	
	08/15/2026		\$16,043	\$199,148
2026-27	02/15/2027	\$170,000	\$16,043	
	08/15/2027		\$13,705	\$199,748
2027-28	02/15/2028	\$170,000	\$13,705	
	08/15/2028		\$11,368	\$195,073
2028-29	02/15/2029	\$175,000	\$11,368	
	08/15/2029		\$8,743	\$195,111
2029-30	02/15/2030	\$185,000	\$8,743	
	08/15/2030		\$5,968	\$199,711
2030-31	02/15/2031	\$190,000	\$5,968	
	08/15/2031		\$3,023	\$198,991
2031-32	02/15/2032	\$195,000	\$3,023	
	08/15/2032			\$198,023
Subtotal		<u>\$1,715,000</u>	<u>\$265,199</u>	<u>\$1,980,199</u>

**City of Gainesville**  
**Budget 2022-2023**  
**Schedule of Indebtedness**  
**General Obligation Debt**  
**(continued)**

**2013 Certificates of Obligation Bonds**

For improvements of the City Wastewater Treatment Plan

\*\*\*Partially Refunded 2003 CO's

Original Issue: \$5,730,000 \$394,125.00

<b>Fiscal Year</b>		<b>Principal</b>	<b>Interest</b>	<b>Fiscal Total</b>
2022-23	02/15/2023	\$285,000	\$57,412	
	08/15/2023		\$51,713	\$394,125
2023-24	02/15/2024	\$295,000	\$51,713	
	08/15/2024		\$47,656	\$394,369
2024-25	02/15/2025	\$300,000	\$47,656	
	08/15/2025		\$43,531	\$391,187
2025-26	02/15/2026	\$310,000	\$43,531	
	08/15/2026		\$39,269	\$392,800
2026-27	02/15/2027	\$320,000	\$39,269	
	08/15/2027		\$34,868	\$394,137
2027-28	02/15/2028	\$330,000	\$34,869	
	08/15/2028		\$30,331	\$395,200
2028-29	02/15/2029	\$335,000	\$30,331	
	08/15/2029		\$25,725	\$391,056
2029-30	02/15/2030	\$350,000	\$25,725	
	08/15/2030		\$19,600	\$395,325
2030-31	02/15/2031	\$360,000	\$19,600	
	08/15/2031		\$13,300	\$392,900
2031-32	02/15/2032	\$375,000	\$13,300	
	08/15/2032		\$6,738	\$395,038
2032-33	02/15/2033	\$385,000	\$6,738	
	08/15/2033			\$391,738
Subtotal		\$3,645,000	\$682,875	\$4,327,875

**City of Gainesville**  
**Budget 2022-2023**  
**Schedule of Indebtedness**  
**General Obligation Debt**  
**(continued)**

**2014 General Obligation Bonds**

	Street and Road Improvements	and related infrastructure (SUMP)	
General Long term Debt	\$1,858,350	39.00%	\$131,830
Water and Sewer Fund	\$1,715,400	36.00%	\$121,689
Stormwater Utility Fund	\$1,191,250	25.00%	\$84,506
Original Issue	4,765,000	100.00%	\$338,025

				<b>Fiscal</b>
<b>Fiscal Year</b>	<b>Principal</b>	<b>Interest</b>	<b>Total</b>	<b>Total</b>
2022-23	02/15/2023	\$220,000	\$61,212	
	08/15/2023		\$56,813	\$338,025
2023-24	02/15/2024	\$230,000	\$56,813	
	08/15/2024		\$52,212	\$339,025
2024-25	02/15/2025	\$240,000	\$52,212	
	08/15/2025		\$47,413	\$339,625
2025-26	02/15/2026	\$250,000	\$47,413	
	08/15/2026		\$42,412	\$339,825
2026-27	02/15/2027	\$260,000	\$42,412	
	08/15/2027		\$37,213	\$339,625
2027-28	02/15/2028	\$270,000	\$37,213	
	08/15/2028		\$32,487	\$339,700
2028-29	02/15/2029	\$275,000	\$32,488	
	08/15/2029		\$27,675	\$335,163
2029-30	02/15/2030	\$285,000	\$27,675	
	08/15/2030		\$22,688	\$335,363
2030-31	02/15/2031	\$295,000	\$22,687	
	08/15/2031		\$17,525	\$335,212
2031-32	02/15/2032	\$305,000	\$17,525	
	08/15/2032		\$12,188	\$334,713
2032-33	02/15/2033	\$320,000	\$12,188	
	08/15/2033		\$6,187	\$338,375
2033-34	02/15/2034	\$330,000	\$6,187	
	08/15/2034			\$336,187
		\$3,280,000	\$770,838	\$4,050,838

**City of Gainesville**  
**Budget 2022-2023**  
**Schedule of Indebtedness**  
**General Obligation Debt**  
**(continued)**

**2015 Combination Tax and Revenue Certificates of Obligation**

Original Issue: \$9,215,000 Wastewater Treatment Plant \$656,062.50

<b>Fiscal Year</b>		<b>Principal</b>	<b>Interest</b>	<b>Fiscal Total</b>
2022-23	02/15/2023	\$435,000	\$115,969	
	08/15/2023		\$105,094	\$656,063
2023-24	02/15/2024	\$455,000	\$105,094	
	08/15/2024		\$93,719	\$653,813
2024-25	02/15/2025	\$475,000	\$93,719	
	08/15/2025		\$87,188	\$655,906
2025-26	02/15/2026	\$485,000	\$87,188	
	08/15/2026		\$80,519	\$652,706
2026-27	02/15/2027	\$500,000	\$80,519	
	08/15/2027		\$73,019	\$653,538
2027-28	02/15/2028	\$515,000	\$73,019	
	08/15/2028		\$65,294	\$653,313
2028-29	02/15/2029	\$530,000	\$65,294	
	08/15/2029		\$57,344	\$652,638
2029-30	02/15/2030	\$550,000	\$57,344	
	08/15/2030		\$49,094	\$656,438
2030-31	02/15/2031	\$565,000	\$49,094	
	08/15/2031		\$40,619	\$654,713
2031-32	02/15/2032	\$585,000	\$40,619	
	08/15/2032		\$31,113	\$656,731
2032-33	02/15/2033	\$600,000	\$31,113	
	08/15/2033		\$21,363	\$652,475
2033-34	02/15/2034	\$620,000	\$21,363	
	08/15/2034		\$11,288	\$652,650
2034-35	02/15/2035	\$645,000	\$11,288	
	08/15/2035			\$656,288
<b>Total</b>		<b>\$6,960,000</b>	<b>\$1,547,269</b>	<b>\$8,507,269</b>

**City of Gainesville  
 Budget 2022-2023  
 Schedule of Indebtedness  
 General Obligation Debt  
 (continued)**

**2016 General Obligation Refunding and Improvement Bonds  
 \*\*\*\*Partially Refunded 2007**

**Schedule 1 Refunding 2007**

**Distribution by Fund**

GLTD	2016 GO SUMP	\$4,805,800	100%
	2007 Refund final pmt 2/16/26	\$4,410,000	see below

Water & Sewer Fund	\$	433,254	\$4,410,000	9.82435%	\$22,740.92
Golf Course Fund	\$	39,102		0.88666%	\$2,052.40
Airport Fund	\$	72,009		1.63286%	\$3,779.65
Solid Waste Fund	\$	607,080		13.76598%	\$31,864.79
Gen. Long Term Debt Fund	\$	2,910,806		66.00468%	\$152,784.32
Stormwater Utility Fund	\$	347,750		7.88548%	\$18,252.92
		<u>\$ 4,410,000.00</u>		<u>100.00000%</u>	<u>\$231,475.00</u>

		<b>Fiscal</b>		
<b>Fiscal Year</b>		<b>Principal</b>	<b>Interest</b>	<b>Total</b>
2022-23	02/15/2023	\$205,000	\$15,288	
	08/15/2023		\$11,188	\$231,475
2023-24	02/15/2024	\$210,000	\$11,188	
	08/15/2024		\$6,988	\$228,175
2024-25	02/15/2025	\$220,000	\$6,988	
	08/15/2025		\$2,588	\$229,575
2025-26	02/15/2026	\$230,000	\$2,588	\$232,588
Subtotal		<u>\$865,000</u>	<u>\$56,813</u>	<u>\$921,813</u>

**City of Gainesville**  
**Budget 2022-2023**  
**Schedule of Indebtedness**  
**General Obligation Debt**  
**(continued)**

**2016 General Obligation Refunding and Improvement Bonds**

\*\*\*\*Partially Refunded 2007

\$4,225,000

<b>Distribution by Fund</b>		Schedule 2 GO SUMP		
GLTD	2016 GO SUMP	1,834,495	43.42%	\$152,241.16
Water & Sewer Fund		\$ 1,149,200	27.20%	\$95,369.86
Stormwater Utility Fund		<u>\$ 1,241,305</u>	29.38%	<u>\$103,013.48</u>
		\$ 4,225,000		<u>\$350,624.50</u>

<b>Fiscal Year</b>		<b>Principal</b>	<b>Interest</b>	<b>Fiscal Total</b>
2022-23	02/15/2023	\$230,000	\$62,613	
	08/15/2023		\$58,012	\$350,625
2023-24	02/15/2024	\$240,000	\$58,013	
	08/15/2024		\$53,213	\$351,225
2024-25	02/15/2025	\$250,000	\$53,212	
	08/15/2025		\$48,213	\$351,425
2025-26	02/15/2026	\$260,000	\$48,213	
	08/15/2026		\$45,288	\$353,500
2026-27	02/15/2027	\$265,000	\$45,288	
	08/15/2027		\$41,976	\$352,263
2027-28	02/15/2028	\$270,000	\$41,976	
	08/15/2028		\$38,600	\$350,576
2028-29	02/15/2029	\$280,000	\$38,600	
	08/15/2029		\$34,400	\$353,000
2029-30	02/15/2030	\$290,000	\$34,400	
	08/15/2030		\$30,050	\$354,450
2030-31	02/15/2031	\$295,000	\$30,050	
	08/15/2031		\$25,625	\$350,675
2031-32	02/15/2032	\$305,000	\$25,625	
	08/15/2032		\$21,050	\$351,675
2032-33	02/15/2033	\$315,000	\$21,050	
	08/15/2033		\$16,128	\$352,178

**City of Gainesville**  
**Budget 2022-2023**  
**Schedule of Indebtedness**  
**General Obligation Debt**  
**(continued)**

**2016 General Obligation Refunding and Improvement Bonds (continued)**

**\*\*\*\*Partially Refunded 2007**

2033-34	02/15/2034	\$325,000	\$16,128	
	08/15/2034		\$11,050	\$352,178
2034-35	02/15/2035	\$335,000	\$11,050	
	08/15/2035		\$5,606	\$351,656
2035-36	02/15/2036	\$345,000	\$5,606	\$350,606
Subtotal		\$4,005,000	\$921,031	\$4,926,031

**City of Gainesville  
Budget 2022-2023**

**Schedule of Indebtedness**

**2017 General Obligation Refunding and Improvement Bonds**

**\*\*\*\*Partially Refunded 2007 - Pecan Creek Drainage Project**

**Fully Refunded 2008**

**Distribution by Fund**

Stormwater Utility Fund	\$1,011,534	25.3200%	\$91,394.38
Water & Sewer Fund	\$1,335,129	33.4200%	\$120,631.91
Gen. Long Term Debt Fund	\$1,648,337	41.2600%	\$148,930.96
Total Issue	<u>\$3,995,000</u>	<u>100.00%</u>	<u>\$360,957.25</u>

<b>Fiscal Year</b>		<b>Principal</b>	<b>Interest</b>	<b>Fiscal Total</b>
2022-23	02/15/2023	\$325,000	\$19,514	
	08/15/2023		\$16,443	\$360,957
2023-24	02/15/2024	\$335,000	\$16,443	
	08/15/2024		\$13,277	\$364,720
2024-25	02/15/2025	\$340,000	\$13,277	
	08/15/2025		\$10,064	\$363,342
2025-26	02/15/2026	\$350,000	\$10,064	
	08/15/2026		\$6,757	\$366,821
2026-27	02/15/2027	\$350,000	\$6,757	
	08/15/2027		\$3,449	\$360,206
2027-28	02/15/2028	\$365,000	\$3,449	\$368,449
Subtotal		<u>\$2,065,000</u>	<u>\$119,495</u>	<u>\$2,184,495</u>

**City of Gainesville**  
**Budget 2022-2023**  
**Schedule of Indebtedness**  
**General Obligation Debt**  
**(continued)**

**2018 Certificate of Obligation**

**Distribution by Fund**

Fire Station	\$2,707,696	36.64%	\$186,549
SUMP	\$1,282,165	17.35%	\$88,336
Transfer Station	\$3,400,140	46.01%	\$234,255
Total Issue	\$7,390,001	100.00%	\$509,140

<b>Fiscal Year</b>		<b>Principal</b>	<b>Interest</b>	<b>Total</b>
2022-23	02/15/2023	\$315,000	\$99,433	
	08/15/2023		\$94,708	\$509,140
2023-24	02/15/2024	\$325,000	\$94,708	
	08/15/2024		\$89,833	\$509,540
2024-25	02/15/2025	\$335,000	\$89,833	
	08/15/2025		\$84,808	\$509,640
2025-26	02/15/2026	\$345,000	\$84,808	
	08/15/2026		\$79,633	\$509,441
2026-27	02/15/2027	\$355,000	\$79,633	
	08/15/2027		\$74,308	\$508,940
2027-28	02/15/2028	\$370,000	\$74,308	
	08/15/2028		\$68,758	\$513,065
2028-29	02/15/2029	\$380,000	\$68,758	
	08/15/2029		\$63,058	\$511,815
2029-30	02/15/2030	\$390,000	\$63,058	
	08/15/2030		\$57,208	\$510,265
2030-31	02/15/2031	\$400,000	\$57,208	
	08/15/2031		\$51,208	\$508,415
2031-32	02/15/2032	\$415,000	\$51,208	
	08/15/2032		\$44,983	\$511,190
2032-33	02/15/2033	\$425,000	\$44,983	
	08/15/2033		\$38,608	\$508,590
2033-34	02/15/2034	\$440,000	\$38,608	
	08/15/2034		\$32,008	\$510,615

**City of Gainesville**  
**Budget 2022-2023**  
**Schedule of Indebtedness**  
**General Obligation Debt**  
**(continued)**

**2018 Certificate of Obligation (Continued)**

<b>Fiscal Year</b>		<b>Principal</b>	<b>Interest</b>	<b>Total</b>
2034-35	02/15/2035	\$455,000	\$32,008	
	08/15/2035		\$24,500	\$511,508
2035-36	02/15/2036	\$470,000	\$24,500	
	08/15/2036		\$16,745	\$511,245
2036-37	02/15/2037	\$485,000	\$16,745	
	08/15/2037		\$8,500	\$510,245
2037-38	02/15/2038	\$500,000	\$8,500	\$508,500
Subtotal		<u>\$6,405,000</u>	<u>\$1,757,153</u>	<u>\$8,162,153</u>

**City of Gainesville**  
**Budget 2022-2023**  
**Schedule of Indebtedness**  
**General Obligation Debt**  
**(continued)**

**2020 General Obligation Refunding**

For the 2010 Street and Utility Maintenance Program (S.U.M.P.)

General Fund	\$1,338,750	45.00%	140,772
Stormwater Utility Fund	\$862,750	29.00%	90,720
Water and Sewer Fund	<u>\$773,500</u>	<u>26.00%</u>	81,335
Original Issue	\$2,975,000	100.00%	312,826

<b>Fiscal Year</b>		<b>Principal</b>	<b>Interest</b>	<b>Total</b>
2022-23	02/15/2023	\$290,000	\$12,145	
	08/15/2023		\$10,681	\$312,826
2023-24	02/15/2024	\$295,000	\$10,681	
	08/15/2024		\$9,191	\$314,872
2024-25	02/15/2025	\$295,000	\$9,191	
	08/15/2025		\$7,701	\$311,892
2025-26	02/15/2026	\$300,000	\$7,701	
	08/15/2026		\$6,186	\$313,888
2026-27	02/15/2027	\$300,000	\$6,186	
	08/15/2027		\$4,671	\$310,858
2027-28	02/15/2028	\$305,000	\$4,671	
	08/15/2028		\$3,131	\$312,802
2028-29	02/15/2029	\$310,000	\$3,131	
	08/15/2029		\$1,566	\$314,697
2029-30	02/15/2030	\$310,000	\$1,566	
	08/15/2030			\$311,566
	Subtotal	<u>\$2,405,000</u>	<u>\$98,399</u>	<u>\$2,503,399</u>

**City of Gainesville**  
**Budget 2022-2023**  
**Schedule of Indebtedness**  
**General Obligation Debt**  
**(continued)**

**2022 General Obligation**

<b>Distribution by Fund</b>			
Fire Station	\$2,899,199	38.02%	\$185,898
Civic Center	\$2,400,070	31.48%	\$153,921
SUMP	\$2,325,731	30.50%	\$149,129
Total Issue	\$7,625,000	100.00%	\$488,949

<b>Fiscal Year</b>		<b>Principal</b>	<b>Interest</b>	<b>Total</b>
2022-23	02/15/2023	145,000	227,721	
	08/15/2023		116,228	\$488,949
2023-24	02/15/2024	265,000	116,228	
	08/15/2024		109,603	\$490,831
2024-25	02/15/2025	275,000	109,603	
	08/15/2025		105,650	\$490,253
2025-26	02/15/2026	280,000	105,650	
	08/15/2026		101,975	\$487,625
2026-27	02/15/2027	290,000	101,975	
	08/15/2027		94,725	\$486,700
2027-28	02/15/2028	305,000	94,725	
	08/15/2028		87,100	\$486,825
2028-29	02/15/2029	320,000	87,100	
	08/15/2029		79,100	\$486,200
2029-30	02/15/2030	335,000	79,100	
	08/15/2030		70,725	\$484,825
2030-31	02/15/2031	355,000	70,725	
	08/15/2031		61,850	\$487,575
2031-32	02/15/2032	365,000	61,850	
	08/15/2032		56,375	\$483,225

**City of Gainesville**  
**Budget 2022-2023**  
**Schedule of Indebtedness**  
**General Obligation Debt**  
**(continued)**

**2022 General Obligation**

<b>Fiscal Year</b>		<b>Principal</b>	<b>Interest</b>	<b>Total</b>
2032-33	02/15/2033	380,000	56,375	
	08/15/2033		50,675	\$487,050
2033-34	02/15/2034	395,000	50,675	
	08/15/2034		46,725	\$492,400
2034-35	02/15/2035	395,000	46,725	
	08/15/2035		42,775	\$484,500
2035-36	02/15/2036	410,000	42,775	
	08/15/2036		38,419	\$491,194
2036-37	02/15/2037	415,000	38,419	
	08/15/2037		33,750	\$487,169
2037-38	02/15/2038	425,000	33,750	
	08/15/2038		27,375	\$486,125
2038-39	02/15/2039	440,000	27,375	
	08/15/2039		20,775	\$488,150
2039-40	02/15/2040	445,000	20,775	
	08/15/2040		14,100	\$479,875
2040-41	02/15/2041	460,000	14,100	
	08/15/2041		7,200	\$481,300
2041-42	02/15/2042	480,000	7,200	
	08/15/2042			\$487,200
	Subtotal	<u>\$7,180,000</u>	<u>\$2,557,971</u>	<u>\$9,737,971</u>
<b>Grand Total</b>				
	<b>General Obligation Debt</b>	<b><u>\$38,785,000</u></b>	<b><u>\$8,784,993</u></b>	<b><u>\$47,569,993</u></b>

**City of Gainesville  
 Budget 2022-2023  
 Schedule of Indebtedness  
 Lease Purchase Agreements**

Leasing 1

PNC Equipment Finance	Pierce Enforcer Ladder Truck			
General Fund	\$634,383	\$0	\$634,383	
Fire Department Debt Service				
	Distribution by Fund			
General Fund	100%			0

<b>Fiscal Year</b>		<b>Principal</b>	<b>Interest</b>	<b>Total</b>
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2022-23	1/26/2023	\$136,614	\$5,246	\$141,860
<b>Subtotal</b>		<b>\$136,614</b>	<b>\$5,246</b>	<b>\$141,860</b>

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**Grand Total**

<b>Lease Purchase Agreements:</b>		<b>\$136,614</b>	<b>\$0</b>	<b>\$141,860</b>
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**City of Gainesville**  
**Budget 2022-2023**  
**Schedule of Indebtedness**  
**Water & Sewer Utility Fund**  
**Contract Revenue Bonds**  
**(continued)**

**2010 Contract Revenue Bonds**

Lake Texoma Water Storage Project

Payable by Greater Texoma Utility Authority

Original Issue \$4,587,378

<b>Fiscal Year</b>	<b>Principal</b>	<b>Interest</b>	<b>Fiscal Total</b>
2023	\$243,000	\$48,049	\$291,049
2024	\$249,480	\$43,240	\$292,720
2025	\$255,960	\$38,021	\$293,981
2026	\$262,440	\$32,411	\$294,851
2027	\$268,920	\$26,424	\$295,344
2028	\$275,400	\$20,070	\$295,470
2029	\$281,880	\$13,358	\$295,238
2030	\$255,960	\$6,348	\$262,308
Subtotal	\$2,093,040	\$227,921	\$2,320,961

**Contract Revenue Bonds, Series 2011**

Payable by Greater Texoma Utility Authority

Moss Lake Water Treatment/Distribution Projects

Original Issue \$4,100,000

<b>Fiscal Year</b>	<b>Principal</b>	<b>Interest</b>	<b>Fiscal Total</b>
2022-23	\$240,000	\$56,908	\$296,908
2023-24	\$245,000	\$51,876	\$296,876
2024-25	\$250,000	\$46,754	\$296,754
2025-26	\$255,000	\$41,044	\$296,044
2026-27	\$260,000	\$34,998	\$294,998
2027-28	\$270,000	\$28,648	\$298,648
2028-29	\$275,000	\$21,860	\$296,860
2029-30	\$280,000	\$14,746	\$294,746
2030-31	\$290,000	\$7,502	\$297,502
Subtotal	\$2,365,000	\$304,336	\$2,669,336

**City of Gainesville**  
**Budget 2022-2023**  
**Schedule of Indebtedness**  
**Water & Sewer Utility Fund**  
**Contract Revenue Bonds**  
**(continued)**

**Contract Revenue Bonds, Series 2011-A**

Payable by Greater Texoma Utility Authority  
Moss Lake Water Treatment/Distribution Projects  
Original Issue \$2,000,000

<b>Fiscal Year</b>	<b>Principal</b>	<b>Interest</b>	<b>Fiscal Total</b>
2022-23	\$120,000	\$31,018	\$151,018
2023-24	\$120,000	\$28,282	\$148,282
2024-25	\$125,000	\$25,460	\$150,460
2025-26	\$130,000	\$22,296	\$152,296
2026-27	\$130,000	\$19,094	\$149,094
2027-28	\$135,000	\$15,576	\$150,576
2028-29	\$140,000	\$11,984	\$151,984
2029-30	\$140,000	\$8,042	\$148,042
2030-31	\$145,000	\$4,092	\$149,092
Subtotal	\$1,185,000	\$165,844	\$1,350,844

**Contract Revenue Bonds, Series 2012**

Payable by Greater Texoma Utility Authority  
Original Issue \$1,135,000

<b>Fiscal Year</b>	<b>Principal</b>	<b>Interest</b>	<b>Fiscal Total</b>
2022-23	\$55,000	\$9,528	\$64,528
2023-24	\$60,000	\$8,956	\$68,956
2024-25	\$60,000	\$8,272	\$68,272
2025-26	\$60,000	\$7,546	\$67,546
2026-27	\$60,000	\$6,748	\$66,748
2027-28	\$65,000	\$5,878	\$70,878
2028-29	\$65,000	\$4,734	\$69,734
2029-30	\$65,000	\$3,656	\$68,656
2030-31	\$65,000	\$2,510	\$67,510
2031-32	\$70,000	\$1,302	\$71,302
Subtotal	\$625,000	\$59,130	\$684,130

**City of Gainesville**  
**Budget 2022-2023**  
**Schedule of Indebtedness**

**Contract Revenue Bonds, Series 2022**

Payable by Greater Texoma Utility Authority

Original Issue \$2,705,000

<b>Fiscal Year</b>	<b>Principal</b>	<b>Interest</b>	<b>Fiscal Total</b>
2022-23	\$110,000	\$71,281	\$181,281
2023-24	\$110,000	\$78,610	\$188,610
2024-25	\$115,000	\$75,937	\$190,937
2025-26	\$115,000	\$73,108	\$188,108
2026-27	120,000	70,245	\$190,245
2027-28	120,000	67,221	\$187,221
2028-29	120,000	64,161	\$184,161
2029-30	125,000	61,065	\$186,065
2030-31	125,000	57,777	\$182,777
2031-32	130,000	54,426	\$184,426
2032-33	135,000	50,891	185,891
2033-34	135,000	47,030	182,030
2034-35	140,000	42,966	182,966
2035-36	145,000	38,626	183,626
2036-37	150,000	33,725	183,725
2037-38	155,000	28,595	183,595
2038-39	155,000	23,248	178,248
2039-40	160,000	17,839	177,839
2040-41	165,000	12,191	177,191
2041-42	175,000	6,300	181,300
Subtotal	<u>\$2,705,000</u>	<u>\$975,242</u>	<u>\$3,680,242</u>
<b>Total Contract</b>			
<b>Revenue Bonds</b>	<u><b>\$8,973,040</b></u>	<u><b>\$1,732,473</b></u>	<u><b>\$10,705,513</b></u>
<b>Grand Total All Debt</b>	<u><b>\$47,894,654</b></u>	<u><b>\$10,517,466</b></u>	<u><b>\$58,417,366</b></u>

**CITY OF GAINESVILLE**  
**BUDGET 2022-2023**  
**DEBT PAYMENTS SUMMARY**  
**by FISCAL YEAR**



<b>FISCAL YEAR</b>	<b>PRINCIPAL</b>	<b>INTEREST</b>	<b>TOTAL</b>
2023	3,519,614	1,397,119	4,916,733
2024	3,614,480	1,173,871	4,788,351
2025	3,580,960	1,069,562	4,650,522
2026	3,682,440	976,639	4,659,079
2027	3,528,920	883,278	4,412,198
2028	3,645,400	785,173	4,430,573
2029	3,366,880	686,615	4,053,495
2030	3,435,960	585,734	4,021,694
2031	2,960,000	482,583	3,442,583
2032	2,615,000	386,898	3,001,898
2033	2,425,000	305,406	2,730,406
2034	2,110,000	234,031	2,344,031
2035	1,830,000	173,953	2,003,953
2036	1,225,000	128,045	1,353,045
2037	900,000	97,414	997,414
2038	925,000	69,625	994,625
2039	925,000	73,395	998,395
2040	945,000	43,375	988,375
2041	460,000	21,300	481,300
2042	480,000	7,200	487,200
<b>Total</b>	<b>\$46,174,654</b>	<b>\$9,581,215</b>	<b>\$55,755,869</b>

**City of Gainesville  
Debt by Fiscal Year**

Debt Description	2023			2024			2025			2026		
	Prin	Int	Total	Prin	Int	Total	Prin	Int	Total	Prin	Int	Total
2012 CO's	150,000	48,261	198,261	155,000	42,923	197,923	160,000	38,210	198,210	165,000	34,148	199,148
2012 GO's Refunding	125,000	5,925	130,925	135,000	2,025	137,025	0	0	0	0	0	0
2013 Tax and Rev Co's	285,000	109,125	394,125	295,000	99,369	394,369	300,000	91,187	391,187	310,000	82,800	392,800
2014 GO's	220,000	118,025	338,025	230,000	109,025	339,025	240,000	99,625	339,625	250,000	89,825	339,825
2015 Series, Combination Tax and Rev Co's	435,000	221,063	656,063	455,000	198,813	653,813	475,000	180,906	655,906	485,000	167,706	652,706
2016 Series, GO and Ref & Imp Bonds	435,000	147,100	582,100	450,000	129,400	579,400	470,000	111,000	581,000	490,000	96,088	586,088
2017 GO's Refunding	325,000	35,957	360,957	335,000	29,720	364,720	340,000	23,342	363,342	350,000	16,821	366,821
2018 GO	315,000	194,140	509,140	325,000	184,540	509,540	335,000	174,640	509,640	345,000	164,441	509,441
2020 GO Refunding	290,000	22,826	312,826	295,000	19,872	314,872	295,000	16,892	311,892	300,000	13,888	313,888
2022 GO	145,000	343,949	488,949	265,000	225,831	490,831	275,000	215,253	490,253	280,000	207,625	487,625
<b>Total CO's &amp; GO's</b>	<b>2,725,000</b>	<b>1,246,370</b>	<b>3,971,370</b>	<b>2,940,000</b>	<b>1,041,517</b>	<b>3,981,517</b>	<b>2,890,000</b>	<b>951,055</b>	<b>3,841,055</b>	<b>2,975,000</b>	<b>873,342</b>	<b>3,848,342</b>
<b>Contract Rev. Bonds</b>												
2010 Texoma Rev Bonds	243,000	48,049	291,049	249,480	43,240	292,720	255,960	38,021	293,981	262,440	32,411	294,851
2011, Moss Lake	240,000	56,908	296,908	245,000	51,876	296,876	250,000	46,754	296,754	255,000	41,044	296,044
2011A, Moss Lake	120,000	31,018	151,018	120,000	28,282	148,282	125,000	25,460	150,460	130,000	22,296	152,296
2012 Contract Revenue Bonds	55,000	9,528	64,528	60,000	8,956	68,956	60,000	8,272	68,272	60,000	7,546	67,546
2013 Contract Revenue Bonds	0	0	0	0	0	0	0	0	0	0	0	0
<b>Total Contract Rev. Bonds</b>	<b>658,000</b>	<b>145,503</b>	<b>803,503</b>	<b>674,480</b>	<b>132,354</b>	<b>806,834</b>	<b>690,960</b>	<b>118,507</b>	<b>809,467</b>	<b>707,440</b>	<b>103,297</b>	<b>810,737</b>
<b>Lease/Purchase</b>												
Pierce Ladder Truck	136,614	5,246	141,860	0	0	0	0	0	0	0	0	0
Police Cameras	0	0	0	0	0	0	0	0	0	0	0	0
<b>Total Leases</b>	<b>136,614</b>	<b>5,246</b>	<b>141,860</b>	<b>0</b>	<b>0</b>	<b>0</b>						
<b>Grand Totals</b>	<b>3,519,614</b>	<b>1,397,119</b>	<b>4,916,733</b>	<b>3,614,480</b>	<b>1,173,871</b>	<b>4,788,351</b>	<b>3,580,960</b>	<b>1,069,562</b>	<b>4,650,522</b>	<b>3,682,440</b>	<b>976,639</b>	<b>4,659,079</b>

City of Gainesville  
Debt by Fiscal Year

Debt Description	2027			2028			2029			2030			2031		
	Prin	Int	Total												
2012 CO's	170,000	29,748	199,748	170,000	25,073	195,073	175,000	20,111	195,111	185,000	14,711	199,711	190,000	8,991	198,991
2012 GO's Refunding	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2013 Tax and Rev Co's	320,000	74,137	394,137	330,000	65,200	395,200	335,000	56,056	391,056	350,000	45,325	395,325	360,000	32,900	392,900
2014 GO's	260,000	79,625	339,625	270,000	69,700	339,700	275,000	60,163	335,163	285,000	50,363	335,363	295,000	40,211	335,213
2015 Series, Combination Tax and Rev Co's	500,000	153,538	653,538	515,000	138,313	653,313	530,000	122,638	652,638	550,000	106,438	656,438	565,000	89,713	654,713
2016 Series, GO and Ref & Imp Bonds	265,000	87,263	352,263	270,000	80,576	350,576	280,000	73,000	353,000	290,000	64,450	354,450	295,000	55,675	350,675
2017 GO's Refunding	350,000	10,206	360,206	365,000	3,449	368,449		0	0	0	0	0	0	0	0
2018 GO	355,000	153,940	508,940	370,000	143,064	513,064	380,000	131,815	511,815	390,000	120,265	510,265	400,000	108,415	508,415
2020 GO Refunding	300,000	10,858	310,858	305,000	7,802	312,802	310,000	4,697	314,697	310,000	1,566	311,566	0	0	0
2022 GO	290,000	196,700	486,700	305,000	181,825	486,825	320,000	166,200	486,200	335,000	149,825	484,825	355,000	132,575	487,575
<b>Total CO's &amp; GO's</b>	<b>2,810,000</b>	<b>796,014</b>	<b>3,606,014</b>	<b>2,900,000</b>	<b>715,001</b>	<b>3,615,001</b>	<b>2,605,000</b>	<b>634,679</b>	<b>3,239,679</b>	<b>2,695,000</b>	<b>552,942</b>	<b>3,247,942</b>	<b>2,460,000</b>	<b>468,479</b>	<b>2,928,481</b>
<b>Contract Rev. Bonds</b>															
2010 Texoma Rev Bonds	268,920	26,424	295,344	275,400	20,070	295,470	281,880	13,358	295,238	255,960	6,348	262,308	0	0	0
2011, Moss Lake	260,000	34,998	294,998	270,000	28,648	298,648	275,000	21,860	296,860	280,000	14,746	294,746	290,000	7,502	297,502
2011A, Moss Lake	130,000	19,094	149,094	135,000	15,576	150,576	140,000	11,984	151,984	140,000	8,042	148,042	145,000	4,092	149,092
2012 Contract Revenue Bonds	60,000	6,748	66,748	65,000	5,878	70,878	65,000	4,734	69,734	65,000	3,656	68,656	65,000	2,510	67,510
2013 Contract Revenue Bonds	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
<b>Total Contract Rev. Bonds</b>	<b>718,920</b>	<b>87,264</b>	<b>806,184</b>	<b>745,400</b>	<b>70,172</b>	<b>815,572</b>	<b>761,880</b>	<b>51,936</b>	<b>813,816</b>	<b>740,960</b>	<b>32,792</b>	<b>773,752</b>	<b>500,000</b>	<b>14,104</b>	<b>514,104</b>
<b>Lease/Purchase</b>															
Pierce Ladder Truck	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Police Cameras	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
<b>Total Leases</b>	<b>0</b>	<b>0</b>	<b>0</b>												
<b>Grand Totals</b>	<b>3,528,920</b>	<b>883,278</b>	<b>4,412,198</b>	<b>3,645,400</b>	<b>785,173</b>	<b>4,430,573</b>	<b>3,366,880</b>	<b>686,615</b>	<b>4,053,495</b>	<b>3,435,960</b>	<b>585,734</b>	<b>4,021,694</b>	<b>2,960,000</b>	<b>482,583</b>	<b>3,442,585</b>

City of Gainesville  
Debt by Fiscal Year

Debt Description	2032			2033			2034			2035			2036		
	Prin	Int	Total												
2012 CO's	195,000	3,023	198,023	0	0	0	0	0	0	0	0	0	0	0	0
2012 GO's Refunding	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2013 Tax and Rev Co's	375,000	20,038	395,038	385,000	6,738	391,738	0	0	0	0	0	0	0	0	0
2014 GO's	305,000	29,713	334,713	320,000	18,375	338,375	330,000	6,188	336,188	0	0	0	0	0	0
2015 Series, Combination Tax and Rev Co's	585,000	71,732	656,732	600,000	52,475	652,475	620,000	32,650	652,650	645,000	11,288	656,288	0	0	0
2016 Series, GO and Ref & Imp Bonds	305,000	46,675	351,675	315,000	37,178	352,178	325,000	27,178	352,178	335,000	16,656	351,656	345,000	5,606	350,606
2017 GO's Refunding	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2018 GO	415,000	96,190	511,190	425,000	83,590	508,590	440,000	70,615	510,615	455,000	56,508	511,508	470,000	41,245	511,245
2020 GO Refunding	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2022 GO	365,000	118,225	483,225	380,000	107,050	487,050	395,000	97,400	492,400	395,000	89,500	484,500	410,000	81,194	491,194
<b>Total CO's &amp; GO's</b>	<b>2,545,000</b>	<b>385,596</b>	<b>2,930,596</b>	<b>2,425,000</b>	<b>305,406</b>	<b>2,730,406</b>	<b>2,110,000</b>	<b>234,031</b>	<b>2,344,031</b>	<b>1,830,000</b>	<b>173,952</b>	<b>2,003,952</b>	<b>1,225,000</b>	<b>128,045</b>	<b>1,353,045</b>
<b>Contract Rev. Bonds</b>															
2010 Texoma Rev Bonds	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2011, Moss Lake	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2011A, Moss Lake	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2012 Contract Revenue Bonds	70,000	1,302	71,302	0	0	0	0	0	0	0	0	0	0	0	0
2013 Contract Revenue Bonds	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
<b>Total Contract Rev. Bonds</b>	<b>70,000</b>	<b>1,302</b>	<b>71,302</b>	<b>0</b>	<b>0</b>	<b>0</b>									
<b>Lease/Purchase</b>															
Pierce Ladder Truck	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Police Cameras	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
<b>Total Leases</b>	<b>0</b>	<b>0</b>	<b>0</b>												
<b>Grand Totals</b>	<b>2,615,000</b>	<b>386,898</b>	<b>3,001,898</b>	<b>2,425,000</b>	<b>305,406</b>	<b>2,730,406</b>	<b>2,110,000</b>	<b>234,031</b>	<b>2,344,031</b>	<b>1,830,000</b>	<b>173,952</b>	<b>2,003,952</b>	<b>1,225,000</b>	<b>128,045</b>	<b>1,353,045</b>

City of Gainesville  
Debt by Fiscal Year

Debt Description	2037			2038			2039			2040			2041			Grand Total	
	Prin	Int	Total														
2012 CO's	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1,980,199	
2012 GO's Refunding	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	267,950	
2013 Tax and Rev Co's	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	4,327,875	
2014 GO's	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	4,050,837	
2015 Series, Combination Tax and Rev Co's	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	8,507,270	
2016 Series, GO and Ref & Imp Bonds	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	5,847,844	
2017 GO's Refunding	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	2,184,495	
2018 GO	485,000	25,245	510,245	500,000	8,500	508,500	485,000	25,245	510,245	500,000	8,500	508,500	0	0	0	8,162,153	
2020 GO Refunding	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	2,503,399	
2022 GO	415,000	72,169	487,169	425,000	61,125	486,125	440,000	48,150	488,150	445,000	34,875	479,875	460,000	21,300	481,300	487,200	9,737,971
<b>Total CO's &amp; GO's</b>	<b>900,000</b>	<b>97,414</b>	<b>997,414</b>	<b>925,000</b>	<b>69,625</b>	<b>994,625</b>	<b>925,000</b>	<b>73,395</b>	<b>998,395</b>	<b>945,000</b>	<b>43,375</b>	<b>988,375</b>	<b>460,000</b>	<b>21,300</b>	<b>481,300</b>	<b>487,200</b>	<b>47,569,993</b>
<b>Contract Rev. Bonds</b>																	
2010 Texoma Rev Bonds	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	2,320,961
2011, Moss Lake	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	2,669,336
2011A, Moss Lake	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1,350,844
2012 Contract Revenue Bonds	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	684,130
2013 Contract Revenue Bonds	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
<b>Total Contract Rev. Bonds</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>7,025,271</b>												
<b>Lease/Purchase</b>																	
Pierce Ladder Truck	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	141,860
Police Cameras	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
<b>Total Leases</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>141,860</b>												
<b>Grand Totals</b>	<b>900,000</b>	<b>97,414</b>	<b>997,414</b>	<b>925,000</b>	<b>69,625</b>	<b>994,625</b>	<b>925,000</b>	<b>73,395</b>	<b>998,395</b>	<b>945,000</b>	<b>43,375</b>	<b>988,375</b>	<b>460,000</b>	<b>21,300</b>	<b>481,300</b>	<b>487,200</b>	<b>54,737,124</b>

**CITY OF GAINESVILLE**  
**BUDGET 2022-2023**  
**DEBT PAYMENT SUMMARY by FISCAL YEAR & TYPE**

<b>FISCAL YEAR</b>	<b>DEBT TYPE</b>	<b>AMOUNT</b>	<b>FISCAL YEAR</b>	<b>DEBT TYPE</b>	<b>AMOUNT</b>
2023	CO's & GO's	3,971,370	2032	CO's & GO's	2,930,596
	Contract Revenue Bonds	803,503		Contract Revenue Bonds	71,302
	Lease/Purchase	141,860			
	FY 2023 Total	4,916,733		FY 2032 Total	3,001,898
2024	CO's & GO's	3,981,517	2033	Tax Rev and CO's	2,730,406
	Contract Revenue Bonds	806,834			
	FY 2024 Total	4,788,351		FY 2033 Total	2,730,406
2025	CO's & GO's	3,841,055	2034	GO's	2,344,031
	Contract Revenue Bonds	809,467			
	FY 2025 Total	4,650,522		FY 2034 Total	2,344,031
2026	CO's & GO's	3,848,342	2035	Tax Rev and CO's	2,003,952
	Contract Revenue Bonds	810,737			
	FY 2026 Total	4,659,079		FY 2035 Total	2,003,952
2027	CO's & GO's	3,606,014	2036	GO's	1,353,045
	Contract Revenue Bonds	806,184		2016 Series, GO and Ref & Imp Bonds	
	FY 2027 Total	4,412,198		FY 2036 Total	1,353,045
2028	CO's & GO's	3,615,001	2037	GO's	997,414
	Contract Revenue Bonds	815,572			
	FY 2028 Total	4,430,573		FY 2037 Total	997,414
2029	CO's & GO's	3,239,678	2038	GO's	994,625
	Contract Revenue Bonds	813,816			
	FY 2029 Total	4,053,494		FY 2038 Total	994,625
2030	CO's & GO's	3,247,942	2039	GO's	998,395
	Contract Revenue Bonds	773,752			
	FY 2030 Total	4,021,694		FY 2039 Total	998,395
			2040	GO's	988,375
				FY 2040 Total	988,375

**DEBT PAYMENT SUMMARY by FISCAL YEAR & TYPE**

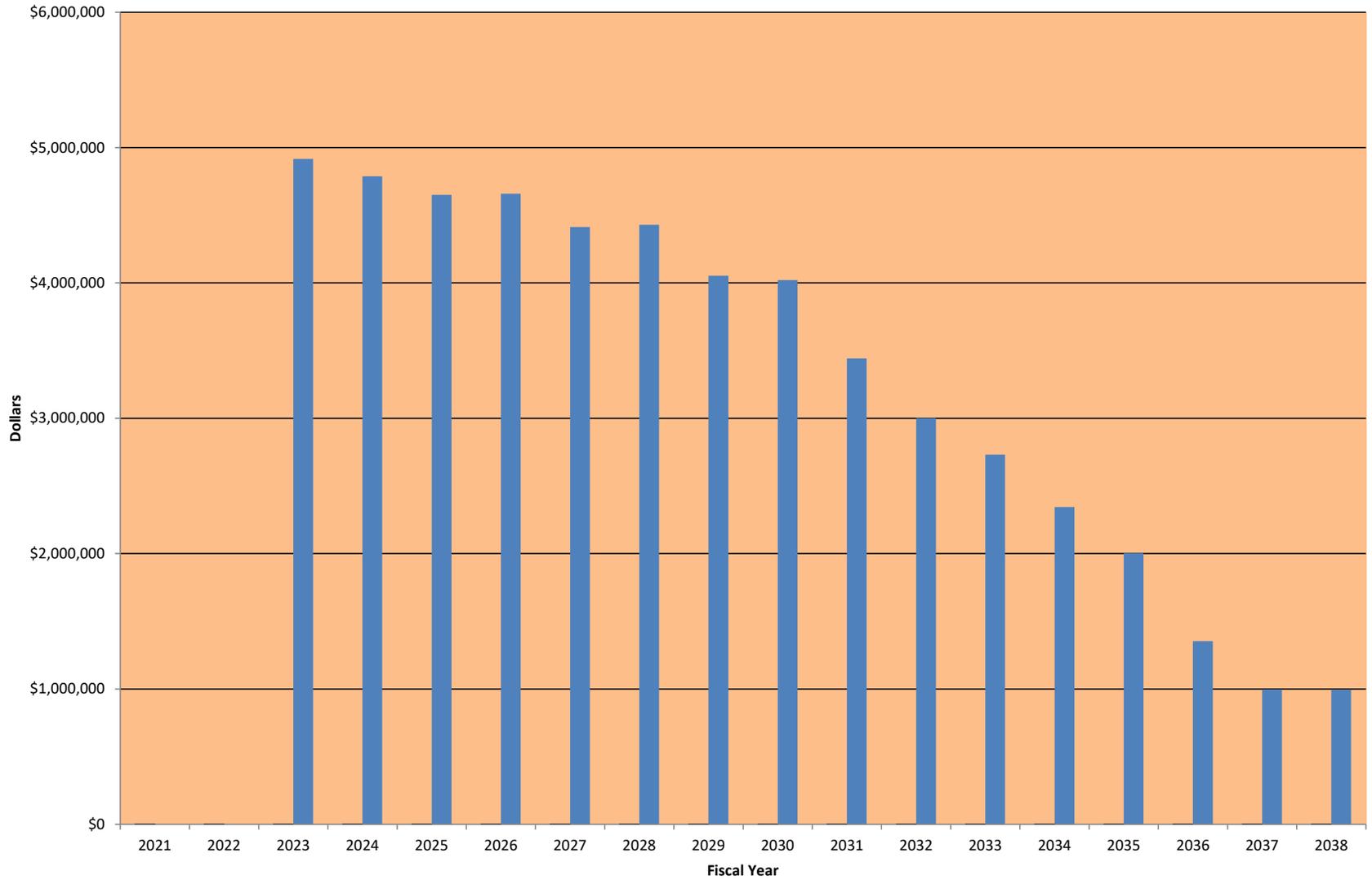
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2031	CO's & GO's	2,928,481	2041	GO's	481,300
	Contract Revenue Bonds	514,104			
				FY 2041 Total	481,300
	FY 2031 Total	3,442,585	2042	GO's	487,200
				FY 2042 Total	487,200
				<b>Grand Total All Years/Types</b>	<b>\$55,755,869</b>

**CITY OF GAINESVILLE  
BUDGET 2022-2023  
CURRENT DEBT OUTSTANDING**

ISSUE REFERENCE	DESIGNATED FOR:	FUND DISTRIBUTION	DISTRIBUTION PERCENTAGE	PRINCIPAL OUTSTANDING 10/01/22	PRINCIPAL PAYMENTS	PRINCIPAL OUTSTANDING 09/30/23
2022 CO	Fire Staion Civic Center SUMP	Debt Service Fund	38.02%	1,011,534	145,000	3,850,000
		Debt Service Fund	31.48%	1,335,129		
		Debt Service Fund	30.40%	1,648,337		
2018 GO	Fire Station Transfer Station SUMP Project	Debt Service Fund	100.00%	2,458,544	315,000	6,395,000
		Solid Waste Fund	100.00%	3,087,271		
		Debt Service Fund	100.00%	1,164,185		
2017 GO Refunding	Refunding 2007 and 2008	Debt Service Fund	41.26%	2,065,000	325,000	1,740,000
		Water and Sewer	25.32%			
		Stormwater Fund	33.42%			
2020 GO Refunding	Refunding 2010	Debt Service Fund	45.00%	2,405,000	290,000	2,115,000
		Stormwater Fund	29.00%			
		Water and Sewer	26.00%			
2012 CO's	Street and Utility Maintenance Program S.U.M.P.	Debt Service Fund	30.00%	1,715,000	150,000	1,565,000
		Stormwater Fund	55.00%			
		Water & Sewer Fund	15.00%			
2012 Refunding GO's	Refunding 2002 GO's Refunding 2003 CO's	Stormwater Utility Fund	17.74%	260,000	125,000	135,000
		Debt Service	82.26%			
2013 Refunding CO's	Partially refunded 2003 Improvement City Wastewater Plant	Water & Sewer Fund	100.00%	3,645,000	285,000	3,360,000
2015 Tax Revenue Certificates of Obligation	Improvement City Wastewater Plant	Water & Sewer Fund	100.00%	6,960,000	435,000	6,525,000
2016 Gen Obligation Refunding	Refunding	Water & Sewer Fund	9.6730%	865,000	205,000	660,000
		Golf Course Fund	0.8730%			
		Airport Fund	1.6077%			
		Solid Waste Fund	13.5500%			
		Debt Service Fund	66.5300%			
		Stormwater Fund	7.7600%			
2016 GO	Sump	Debt Service	100.00%	4,005,000	230,000	3,775,000
2014 General Obligation Debt	Debt Service	Debt Service	100.00%	3,280,000	220,000	3,060,000
PNC Equipment Finance	Pierce Enforcer Ladder Truck	Debt Service	100.00%	136,614	0	136,614
0	0	Debt Service	100.00%	0	0	0
2010 Contract Revenue Bonds	Payable by Greater Texoma Utility	Water & Sewer Fund	100.00%	2,093,040	0	2,093,040
2011 Contract Revenue Bonds	Moss Lake Water Treatment Project NW Distribution Project	Water & Sewer Fund	100.00%	2,365,000	0	2,365,000
2011-A Contract Revenue Bonds	Moss Lake Water Treatment Project NW Distribution Project	Water & Sewer Fund	100.00%	1,185,000	0	1,185,000
2012 Contract Revenue Bonds	Payable to Greater Texoma Utility	Water & Sewer Fund	100.00%	625,000	0	625,000
2013 - Combination Tax & Rev Bond	Waste Water Treatment Rennovation	Water & Sewer Fund	100.00%	2,705,000	0	2,705,000
Grand Totals				\$45,014,654	\$2,725,000	\$42,289,654

## City of Gainesville Debt Payments by Fiscal Year





**OTHER FUNDS**



## OTHER ENTERPRISE FUNDS

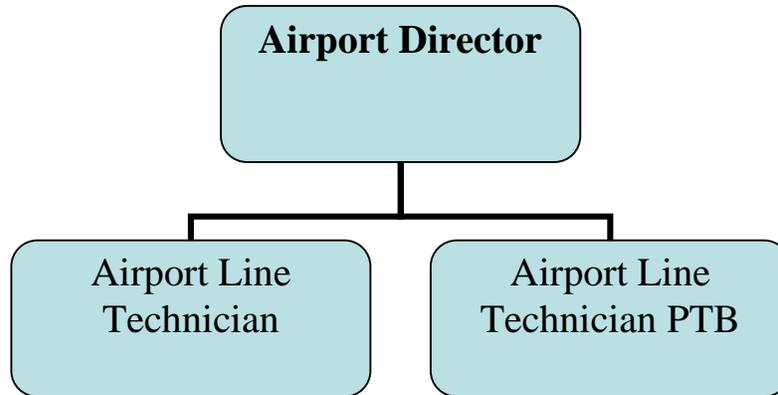
**Airport Fund** –this enterprise fund is used to account for the revenues and expenses related to the activities of the Gainesville Municipal Airport. It is financed through fuel sales, hangar rental and user fees.

**Airport Capital Improvements Fund** – this construction projects fund is used to account for proceeds from the sale of Airport property. These funds are to be used towards certain improvements at the Airport.

**Golf Course Fund** –this enterprise fund is used to account for the revenues and expenses related to the activities of the Gainesville Municipal Golf Course. It is financed through user fees and the General Fund.

# Airport

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## **Municipal Airport**

**Airport Funds: 61, 62**  
**Department Codes: 10**  
**Program Codes: 10**

### **Mission:**

To provide a safe, clean environment for our clients and employees while maintaining timely service with attention to detail. Utilizing highly trained staff to maintain quality standards above what our users require while complying with applicable laws.

### **Vision:**

To be a first class port of entry with quality services and products that bolster Gainesville's economic development, recreation, and community experience.

### **Department Description:**

The Gainesville Municipal Airport, operating as the Administration and Fixed Base Operator, provides aviation fuel, charter flight facilities, conference room, rental and courtesy cars, catering, pilot supplies, and supports annual aircraft events. Tenants of this facility offer aircraft maintenance, avionics, hangar rental, crop dusting, and aircraft painting. Airport Management is charged to comply with applicable Federal Aviation Administration Regulations as well as other federal, state, and local laws. They ensure safe airfield operations utilizing the latest technology available, administer all leases and property, provide fiscal responsibility, plan and develop improvements to the aerodrome, direct safety and security measures, and work with other City departments for the well-being of the City's residents and airport users.

### **Accomplishments:**

- Awarded the TXDOT Aviation's **General Aviation Airport of the Year** for 2022!
- The bid portion for the rehabilitation of Runway 18-36 and Taxiways A, B, C, D, and E was completed. Low bid was \$1.4mm less than projected. This is a 99% federal, 1% local match grant.
- The airport earned a profit for FY 21 and is on the positive side for the first 6 months of FY22
- Numerous request for new hangar construction has been approved by the Airport Board and City Council. 6 box hangars are slated for construction.
- Fuel sales in gallons was down 7% for the first six months of FY21 compared to FY 20.
- The Airport applied for 3 grants via the Bipartisan Infrastructure Bill (BIL) at 95% FAA / 5% local match. These projects are for Terminal upgrades only. The BIL Grant is available from FY22 – FY26.
- The Airport also applied/submitted for a 5 year, \$1,475,000 federally funded grant for infrastructure improvements.
- Began the process for a storm water detention plan for the airport and surrounding area.
- Hosted the now annual Short Take Off & Landing (STOL) competition. Well received and attended.

### **Departmental Performance Measures:**

- Increase business tenants by 15%.
- Increase gallons of fuel sold by 5%.

- Increase net profit per gallon sold by 2%.
- Install 600 ft. of water and sewer infrastructure on the south side of the airport.
- Increase participation in community events by 10%.

	<b>Actual 2019</b>	<b>Actual 2020</b>	<b>Actual 2021</b>	<b>Budgeted 2022</b>	<b>Budgeted 2023</b>
Net fuel sales (\$)	\$182,474	\$211,352	\$168,520	\$145,000	\$ 150000
100LL (gals.)	100,161	108,529	116,715	100,000	100000
Jet A (gals.)	234,520	250,561	280,986	260,000	260000
Community Event Participation	4,100	1,750	650	2,200	650
Extend Water and Sewer Infrastructure (feet)	0'	150'	800'	0	0'
Airport Business Tenants	10	10	10	12	13
Rehabilitate Airport Surfaces (feet)	0	2,000	0'	13,000'	2,400'

**Major Goals for Fiscal Year 2022 – 2023:**

(In general, all funds for this department goes toward these objectives.)

Goal 2: Improve Gainesville’s basic infrastructure.

Objectives for Goal 2:

- 2.1 Remodel the conference room at the airport terminal. (61-6502-10-10)
- 2.2 Continue improvements on Runway 18-36 and Taxiways Alpha, Echo, Delta, Bravo, Golf, and Charlie. (61-6507-10-10).
- 2.3 Improve entry and egress to the terminal.

**CITY OF GAINESVILLE  
BUDGET 2022-2023  
AIRPORT FUND SUMMARY**

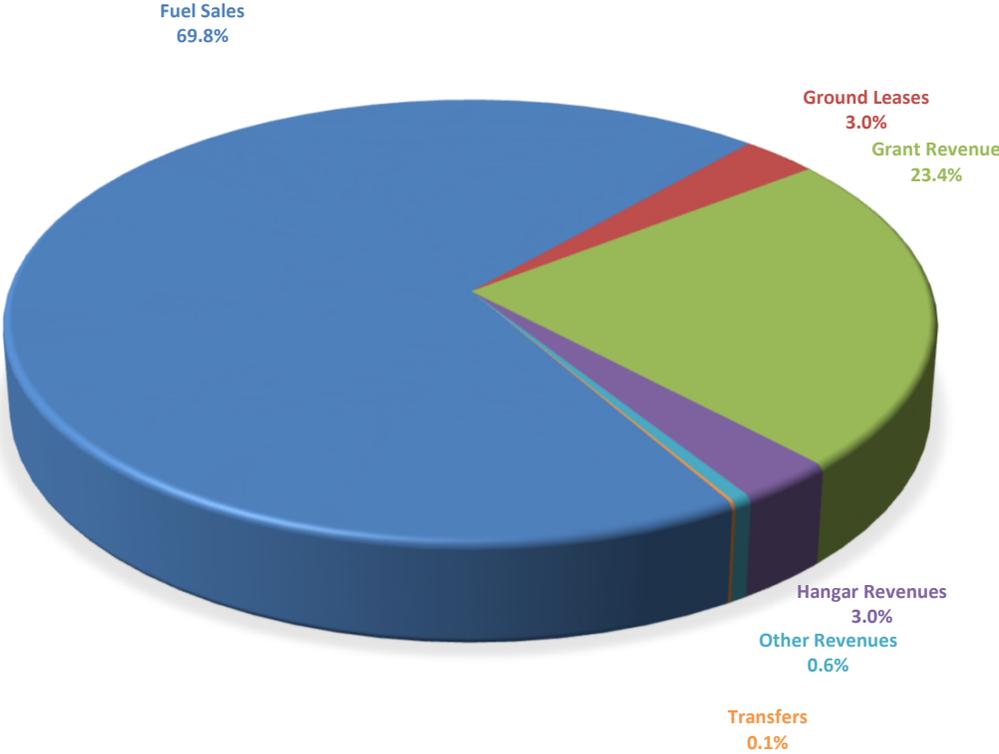
	<b>2020-21 REVISED</b>	<b>2020-21 ACTUAL</b>	<b>2021-22 ADOPTED BUDGET</b>	<b>2021-22 ACTUAL SIX MONTHS</b>	<b>2021-22 REVISED BUDGET</b>	<b>2022-23 PROPOSED BUDGET</b>
BEGINNING BALANCE OCTOBER 1	2,778,770	2,778,770	2,720,526	2,720,526	2,720,526	2,728,044
REVENUES	5,779,107	1,642,943	1,204,901	852,491	1,407,651	3,121,137
<b>TOTAL FUNDS AVAILABLE</b>	<b>8,557,877</b>	<b>4,421,713</b>	<b>3,925,427</b>	<b>3,573,017</b>	<b>4,128,177</b>	<b>5,849,181</b>
<b>EXPENDITURES</b>						
OPERATIONS	5,684,398	1,413,374	1,171,392	712,073	1,375,392	3,095,920
NON-DEPARTMENTAL	24,747	92,996	24,741	18,491	24,741	15,780
<b>TOTAL EXPENDITURES</b>	<b>5,709,145</b>	<b>1,506,370</b>	<b>1,196,133</b>	<b>730,564</b>	<b>1,400,133</b>	<b>3,111,700</b>
ENDING BALANCE SEPTEMBER 30	2,848,732	2,915,343	2,729,294	2,842,453	2,728,044	2,737,481
INCREASE(DECREASE) IN FUND BALANCE	69,962	136,573	8,768	121,927	7,518	9,437

Note: Beginning October FY 2021 Fund Balance ties to FY 20 Audited Financials

**CITY OF GAINESVILLE  
BUDGET 2022-2023  
AIRPORT FUND REVENUES**

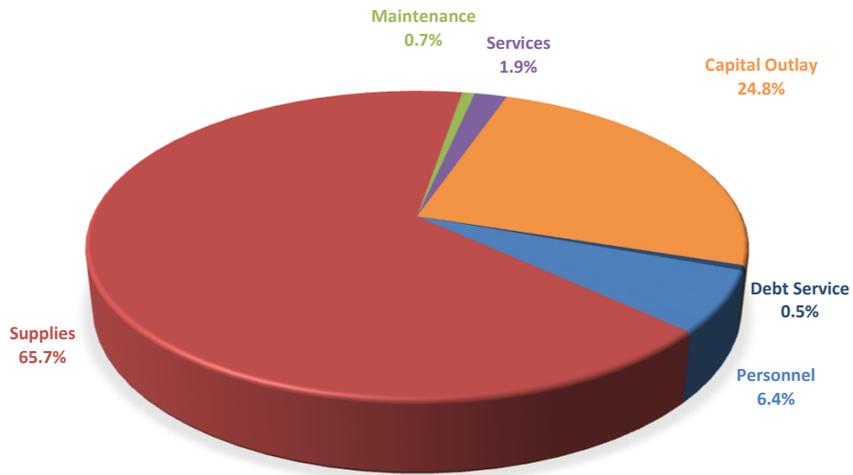
<b>ACCOUNT NUMBER</b>	<b>DESCRIPTION</b>	<b>2020-21 REVISED BUDGET</b>	<b>2020-21 ACTUAL</b>	<b>2021-22 ADOPTED BUDGET</b>	<b>2021-22 ACTUAL SIX MONTHS</b>	<b>2021-22 REVISED BUDGET</b>	<b>2022-23 PROPOSED BUDGET</b>
61-4701-00-00	INTEREST REVENUE	600	562	600	244	500	800
61-4704-00-00	AGRICULTURAL LEASE-H	2,660	2,625	2,660	2,476	2,660	2,660
61-4707-00-00	LAND RENTAL-GRAZING	8,100	8,100	8,100	0	8,100	8,100
61-4709-00-00	MISCELLANEOUS REVENU	69,000	71,509	200	50	200	200
61-4732-00-00	AIRPORT FUEL SALES	850,000	1,090,802	940,000	731,068	1,140,000	2,180,000
61-4740-00-00	GROUND LEASE - MONTH	54,000	55,852	54,000	25,791	54,000	54,000
61-4741-00-00	GROUND LEASE - ANNUA	40,800	38,017	40,800	26,667	40,800	40,800
61-4788-00-00	TIE DOWN RENTAL	350	1,900	400	550	1,000	500
61-4789-00-00	MULTI-USE HANGAR REN	19,200	18,000	21,600	9,000	21,600	25,000
61-4790-00-00	T-HANGAR RENTAL	67,000	64,285	69,650	33,431	69,650	69,650
61-4795-00-00	CATERING FEES REVENU	4,000	7,729	3,500	3,837	5,000	5,000
61-4798-00-00	PILOT SUPPLIES - SAL	650	719	650	1,262	1,400	600
	<b>TOTAL OPERATING REVENUE</b>	<b>1,116,360</b>	<b>1,360,101</b>	<b>1,142,160</b>	<b>834,376</b>	<b>1,344,910</b>	<b>2,387,310</b>
61-4803-00-00	GRANT REV RAMP-TXDOT	50,000	26,421	50,000	5,624	50,000	50,000
61-4804-00-00	GRANT REVENUE FEMA	0	18,820	0	0	0	0
61-4805-00-00	OTHER GRANT REVENUE	4,500,000	23,000	0	0	0	680,047
	<b>TOTAL GRANT REVENUE</b>	<b>4,550,000</b>	<b>68,241</b>	<b>50,000</b>	<b>5,624</b>	<b>50,000</b>	<b>730,047</b>
61-4930-00-00	TRANSFER FROM I & S	12,747	12,747	12,741	12,491	12,741	3,780
61-4955-00-00	TRANSFER FROM ASSIGN	133,000	0	0	0	0	0
61-4962-00-00	TRANSFER FROM FUND 6	(33,000)	201,855	0	0	0	0
	<b>TOTAL TRANSFERS</b>	<b>112,747</b>	<b>214,602</b>	<b>12,741</b>	<b>12,491</b>	<b>12,741</b>	<b>3,780</b>
	<b>TOTAL AIRPORT REVENUES</b>	<b>5,779,107</b>	<b>1,642,943</b>	<b>1,204,901</b>	<b>852,491</b>	<b>1,407,651</b>	<b>3,121,137</b>

CITY OF GAINESVILLE  
AIRPORT FUND REVENUES  
BUDGET 2023



**AIRPORT FUND  
EXPENSES BY TYPE & DEPARTMENT  
BUDGET 2022-2023**

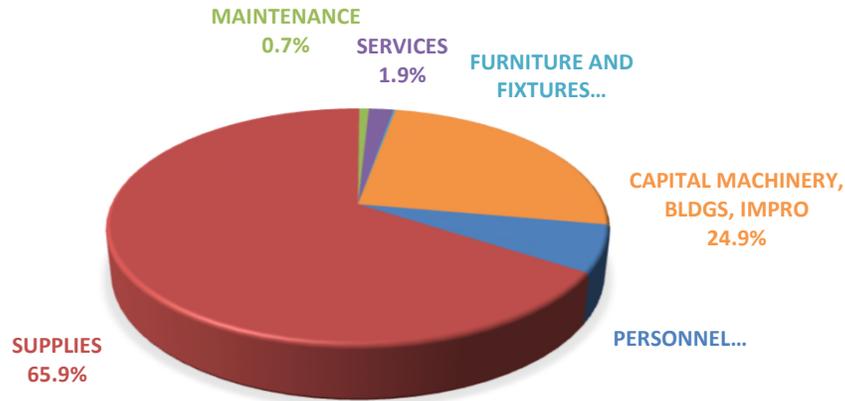
Department	Personnel	Supplies	Maintenance	Services	Minor EQ Furn/Fix	Capital Outlay	Debt Service	Transfers	Total
Airport Operations	197,523	2,041,500	23,050	58,797	5,000	770,050	0	0	3,095,920
Non-Departmental	0	0	0	0	0	0	15,780	0	15,780
<b>Totals</b>	<b>197,523</b>	<b>2,041,500</b>	<b>23,050</b>	<b>58,797</b>	<b>5,000</b>	<b>770,050</b>	<b>15,780</b>	<b>0</b>	<b>3,111,700</b>



**CITY OF GAINESVILLE  
BUDGET 2022-2023  
AIRPORT FUND OPERATIONS**

<b>ACCOUNT NUMBER</b>	<b>DESCRIPTION</b>	<b>2020-21 REVISED BUDGET</b>	<b>2020-21 ACTUAL</b>	<b>2021-22 ADOPTED BUDGET</b>	<b>2021-22 ACTUAL SIX MONTHS</b>	<b>2021-22 REVISED BUDGET</b>	<b>2022-23 PROPOSED BUDGET</b>
61-5101-10-10	SALARIES	107,979	107,271	125,663	59,444	126,957	131,850
61-5106-10-10	OVERTIME	5,000	4,658	5,000	2,999	5,000	5,000
61-5107-10-10	HOLIDAY PAY	1,200	1,387	1,200	806	1,514	1,500
61-5110-10-10	LONGEVITY	960	960	1,080	1,080	1,080	1,260
61-5111-10-10	RETIREMENT	15,026	14,909	17,212	8,337	17,421	18,386
61-5112-10-10	FICA	9,224	9,082	10,653	5,063	10,669	11,163
61-5116-10-10	HEALTH/LIFE INSURANC	18,023	15,713	21,536	10,578	21,310	24,746
61-5118-10-10	WORKER COMPENSATION	966	1,020	1,963	938	1,973	2,057
61-5119-10-10	OTHER PAYROLL EXPENS	1,590	1,272	1,560	772	1,582	1,560
61-5120-10-10	ACCRUED PAYROLL EXPE	0	(7,539)	0	0	0	0
61-5121-10-10	ACCRUED VACATION BEN	0	(592)	0	0	0	0
	<b>SUBTOTAL SALARIES AND BENEFITS</b>	<b>159,968</b>	<b>148,142</b>	<b>185,867</b>	<b>90,017</b>	<b>187,505</b>	<b>197,523</b>
61-5201-10-10	OFFICE SUPPLIES	1,800	1,562	1,800	1,031	1,800	2,000
61-5206-10-10	FUELS OILS LUBRICANT	2,000	245	2,000	8	2,000	3,000
61-5208-10-10	CLEANING SUPPLIES	250	29	250	0	200	250
61-5227-10-10	AVGAS/JETA FUEL	721,000	1,023,975	800,000	584,725	1,000,000	2,030,000
61-5290-10-10	SPECIAL EVENTS	550	500	625	275	500	600
61-5295-10-10	CATERING SUPPLIES	3,500	5,645	3,000	2,106	3,500	4,000
61-5298-10-10	PILOT SUPPLIES FOR R	600	617	500	530	670	650
61-5299-10-10	MISCELLANEOUS SUPPLI	1,000	1,170	1,000	0	1,000	1,000
	<b>SUBTOTAL SUPPLIES</b>	<b>730,700</b>	<b>1,033,743</b>	<b>809,175</b>	<b>588,675</b>	<b>1,009,670</b>	<b>2,041,500</b>
61-5302-10-10	BUILDING MAINTENANCE	1,000	2,154	1,000	64	1,000	1,200
61-5303-10-10	GROUNDS MAINTENANCE	1,000	1,148	1,000	29	1,000	1,000
61-5304-10-10	MACHINERY & EQUIPMEN	21,500	18,331	16,000	1,854	16,000	16,000
61-5305-10-10	VEHICLE MAINTENANCE	1,000	458	1,250	723	1,250	1,250
61-5306-10-10	INSTRUMENT MAINTENAN	1,800	2,211	3,000	0	2,000	3,000
61-5309-10-10	OFFICE EQUIPMENT MAI	600	98	600	91	600	600
61-5320-10-10	R.A.M.P. GRANT PROGR	0	7,496	17,500	6,916	17,500	0
	<b>SUBTOTAL MAINTENANCE</b>	<b>26,900</b>	<b>31,896</b>	<b>40,350</b>	<b>9,677</b>	<b>39,350</b>	<b>23,050</b>
61-5401-10-10	COMMUNICATIONS	3,000	2,567	3,000	2,561	4,000	3,000
61-5402-10-10	DUES & SUBSCRIPTIONS	2,500	1,317	2,250	669	2,250	2,250
61-5403-10-10	GENERAL INSURANCE	13,781	13,088	15,000	6,682	15,000	15,750
61-5404-10-10	PROFESSIONAL FEES	2,500	2,280	2,500	381	2,500	2,500
61-5405-10-10	ADVERTISING	1,500	1,500	1,500	145	1,500	1,500
61-5406-10-10	TRAINING	1,500	864	1,750	1,085	1,750	1,750
61-5408-10-10	ELECTRIC UTILITY SER	14,000	15,093	14,000	4,616	15,300	15,453
61-5411-10-10	MACHINERY AND EQUIPM	1,500	369	1,500	0	1,500	1,500
61-5417-10-10	INSPECTION AND PERMI	2,000	2,229	2,000	1,322	2,500	2,500
61-5418-10-10	AUTO ALLOWANCE	4,841	4,775	4,750	2,351	4,817	4,750
61-5441-10-10	SOLID WASTE UTILITY	1,288	1,082	1,300	670	1,300	1,300
61-5442-10-10	WATER/SEWER UTILITY	2,500	2,197	2,500	1,238	2,500	2,594
61-5446-10-10	STORM WATER UTILITY	3,420	3,265	3,450	1,632	3,450	3,450
61-5480-10-10	PROPERTY TAX EXPENSE	500	362	500	352	500	500
	<b>SUBTOTAL SERVICES</b>	<b>54,830</b>	<b>50,988</b>	<b>56,000</b>	<b>23,705</b>	<b>58,867</b>	<b>58,797</b>
61-5503-10-10	FURNITURE & FIXTURES	0	0	5,000	0	5,000	5,000
	<b>SUBTOTAL FURNITURE AND FIXTURES</b>	<b>0</b>	<b>0</b>	<b>5,000</b>	<b>0</b>	<b>5,000</b>	<b>5,000</b>
61-6502-10-10	BUILDINGS	47,000	48,605	20,000	0	20,000	40,050
61-6504-10-10	MACHINERY & EQUIPMEN	0	0	10,000	0	10,000	20,000
61-6507-10-10	IMPROVEMENTS OTHER T	4,665,000	100,000	45,000	0	45,000	710,000
	<b>SUBTOTAL BUILDINGS/IMPROVEMENTS</b>	<b>4,712,000</b>	<b>148,605</b>	<b>75,000</b>	<b>0</b>	<b>75,000</b>	<b>770,050</b>
	<b>AIRPORT OPERATIONS</b>	<b>5,684,398</b>	<b>1,413,374</b>	<b>1,171,392</b>	<b>712,073</b>	<b>1,375,392</b>	<b>3,095,920</b>

**CITY OF GAINESVILLE  
BUDGET 2022-2023  
AIRPORT FUND OPERATIONS**



**EXPENDITURE SUMMARY**

CLASSIFICATION	2020-21	2020-21	2021-22	2021-22	2021-22	2022-23
	REVISED	ACTUAL	ADOPTED BUDGET	SIX MONTHS ACTUAL	REVISED BUDGET	PROPOSED BUDGET
PERSONNEL	159,968	148,142	185,867	90,017	187,505	197,523
SUPPLIES	730,700	1,033,743	809,175	588,675	1,009,670	2,041,500
MAINTENANCE	26,900	31,896	40,350	9,677	39,350	23,050
SERVICES	54,830	50,988	56,000	23,705	58,867	58,797
FURNITURE AND FIXTURES	0	0	5,000	0	5,000	5,000
CAPITAL MACHINERY, BLDGS, IMPRO	4,712,000	148,605	75,000	0	75,000	770,050
<b>TOTAL</b>	<b>5,684,398</b>	<b>1,413,374</b>	<b>1,171,392</b>	<b>712,073</b>	<b>1,375,392</b>	<b>3,095,920</b>

**WORKLOAD/DEMAND**

	ACTUAL 2019	ACTUAL 2020	ACTUAL 2021	BUDGETED 2022	ESTIMATED 2023
HOURS FUELING AIRCRAFT	350	400	400	500	550
NUMBER OF AIRCRAFT FUELED	3,600	4,000	4,250	4,500	5,500
AFTER HOURS CALL-OUT	100	150	125	100	150
SWEEP TAXIWAYS/RUNWAYS PER YR.	50	50	50	50	50
TERMINAL JANITORIAL HOURS	400	425	425	450	475
HOURS FOR GROUNDS UPKEEP	850	850	850	850	800
COMMUNITY EVENTS HELD	15	15	2	5	3

**STAFFING**

POSITION	ACTUAL 2019	ACTUAL 2020	ACTUAL 2021	BUDGETED 2022	PROPOSED 2023
AIRPORT OPERATIONS					
AIRPORT DIRECTOR	1	1	1	1	1
AIRPORT LINE TECHNICIAN	1	1	1	1	1
AIRPORT LINE TECHNICIAN PTB	1	1	1	1	1
<b>TOTAL AIRPORT OPERATIONS</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>3</b>

**CITY OF GAINESVILLE  
BUDGET 2022-2023  
AIRPORT FUND NON-DEPARTMENTAL**

ACCOUNT NUMBER	DESCRIPTION	2019-2020	2019-2020	2020-21	2020-21	2021-22	2021-22	2021-22	2022-23
		REVISED BUDGET	ACTUAL	REVISED BUDGET	ACTUAL	ADOPTED BUDGET	ACTUAL SIX MONTHS	REVISED BUDGET	PROPOSED BUDGET
61-5465-99-99	LEASE PAYMENT - TRUC	12,000	11,000	12,000	12,000	12,000	6,000	12,000	12,000
61-5476-99-99	DEBT EXPENSE 2014 RE	7,858	7,858	0	0	0	0	0	0
61-5477-99-99	DEBT EXP 2016 REFUND	15,166	15,166	12,747	12,747	12,741	12,491	12,741	3,780
	TOTAL DEBT	35,024	34,024	24,747	24,747	24,741	18,491	24,741	15,780
61-5762-50-99	TRANSFER TO AIRPORT	50,000	0	0	68,249	0	0	0	0
	TOTAL OTHER TRANSACTIONS	50,000	0	0	68,249	0	0	0	0
	AIRPORT NON-DEPARTMENTAL	85,024	34,024	24,747	92,996	24,741	18,491	24,741	15,780

**CITY OF GAINESVILLE  
BUDGET 2022-2023  
AIRPORT CAPITAL IMPROVEMENTS FUND SUMMARY**

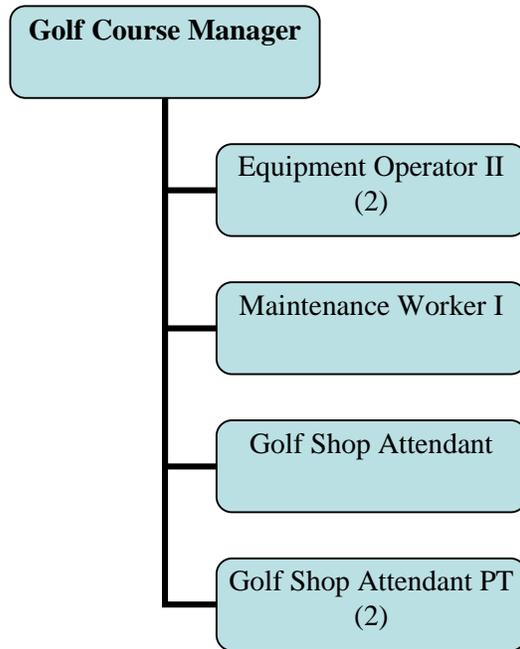
	2020-21 REVISED BUDGET	2020-21 ACTUAL	2021-22 ADOPTED BUDGET	2021-22 ACTUAL SIX MONTHS	2021-22 REVISED BUDGET	2022-23 PROPOSED BUDGET
BEGINNING BALANCE OCTOBER 1	203,174	203,174	218,588	218,588	218,588	218,708
62-4508-00-00 DONATIONS	0	0	0	0	0	0
62-4701-00-00 INTEREST REVENUE	0	162	0	68	120	120
62-4807-00-00 GRANT REVENUE	0	0	10	0	0	0
62-4961-00-00 TRANSFER FROM AIRPOR	0	68,249	0	0	0	0
<b>TOTAL REVENUE</b>	<b>0</b>	<b>68,411</b>	<b>10</b>	<b>68</b>	<b>120</b>	<b>120</b>
<b>TOTAL FUNDS AVAILABLE</b>	<b>203,174</b>	<b>271,585</b>	<b>218,598</b>	<b>218,656</b>	<b>218,708</b>	<b>218,828</b>
62-6501-10-10 LAND	0	0	0	0	0	0
62-6507-10-10 IMPROVEMENTS OTHER T	0	0	0	0	0	0
<b>TOTAL CAPITAL</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
62-5760-50-99 TRANSFER TO WATER FU	0	0	0	0	0	0
62-5761-50-99 TRANSFER TO AIRPORT	100,000	201,855	0	0	0	0
<b>TOTAL TRANSFERS</b>	<b>100,000</b>	<b>201,855</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL EXPENDITURES</b>	<b>100,000</b>	<b>201,855</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
ENDING BALANCE SEPTEMBER 30	103,174	69,730	218,598	218,656	218,708	218,828
INCREASE(DECREASE) IN FUND BALANCE	(100,000)	(133,444)	10	68	120	120

Note: These funds are restricted and can only be spent on airport capital improvements.

# Golf Course

(Golf Course Pro Shop, Golf Course Operations)

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**Municipal Golf Course-Pro Shop, Operations**

**Golf Course Fund: 23  
Department Code: 18  
Program Codes: 10 & 47**

**Mission:**

Provide a good, well-maintained golf course for the citizens of Gainesville.

**Vision:**

Maintain the Gainesville Municipal Golf Course under the budget constraints set by the City Council and to ensure a value to the golfing public for the fees that are paid to play golf.

**Department Description:**

The Golf Department is responsible for maintaining, preserving, and operating the Gainesville Municipal Golf Course. The purpose of this department is to create a memorable golf experience for the residents of Gainesville and visitors to the golf course. This experience is accomplished through course conditions and customer service.

**Accomplishments:**

- Increase green fees by marketing through direct contact and social media.
- Implement new course maintenance practices to help promote a player friendly course.
- Increase annual programs through the golf course website.
- Direct marketing through the golf course website

**Departmental Performance Measures:**

- Provide unsurpassed customer service.
- Create a junior golf program.
- Create memorable golf experiences.
- Increase green fees through special events and outings.

	<b>Actual 2020</b>	<b>Actual 2021</b>	<b>Actual 2022</b>	<b>Estimate 2022</b>	<b>Budget 2023</b>
<b>Annual Programs</b>	\$20000	\$20000	\$25000	\$20000	\$34000
<b>Cart Rentals</b>	\$60000	\$60000	\$60000	\$45000	\$50000
<b>Green Fees</b>	\$180000	\$180000	\$180000	\$125000	\$130000
<b>Rounds of Golf</b>	9250	9250	12000	12000	12000

**CITY OF GAINESVILLE  
BUDGET 2022-2023  
GOLF COURSE FUND SUMMARY**

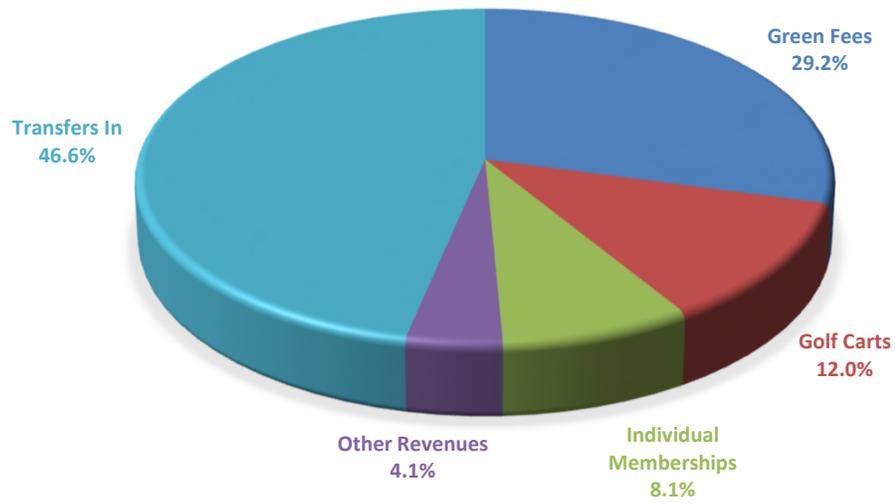
	<b>2020-21 REVISED</b>	<b>2020-21 ACTUAL</b>	<b>2021-22 ADOPTED BUDGET</b>	<b>2021-22 ACTUAL SIX MONTHS</b>	<b>2021-22 REVISED BUDGET</b>	<b>2022-23 PROPOSED BUDGET</b>
BEGINNING BALANCE OCTOBER 1 *	29,948	29,948	(1,337)	(1,337)	(1,337)	1,141
REVENUES	387,701	320,277	407,518	108,440	439,943	418,177
<b>TOTAL FUNDS AVAILABLE</b>	<b>417,649</b>	<b>350,225</b>	<b>406,181</b>	<b>107,103</b>	<b>438,606</b>	<b>419,318</b>
EXPENDITURES						
PRO SHOP	96,474	89,618	113,035	52,854	107,134	118,176
OPERATIONS	282,332	277,865	283,512	116,059	323,413	296,495
NON-DEPARTMENTAL	6,921	6,921	6,918	6,783	6,918	2,052
<b>TOTAL EXPENDITURES</b>	<b>385,727</b>	<b>374,404</b>	<b>403,465</b>	<b>175,696</b>	<b>437,465</b>	<b>416,723</b>
ENDING BALANCE SEPTEMBER 30	31,922	(24,179)	2,716	(68,593)	1,141	2,595
INCREASE(DECREASE) IN FUND BALANCE	1,974	(54,127)	4,053	(67,256)	2,478	1,454

Note: Beginning October FY 2022 Fund Balance ties to FY 21 Audited Financials

**CITY OF GAINESVILLE  
BUDGET 2022-2023  
GOLF COURSE FUND - REVENUES**

<b>ACCOUNT NUMBER</b>	<b>DESCRIPTION</b>	<b>2020-21 REVISED BUDGET</b>	<b>2020-21 ACTUAL</b>	<b>2021-22 ADOPTED BUDGET</b>	<b>2021-22 ACTUAL NINE MONTH</b>	<b>2021-22 REVISED BUDGET</b>	<b>2022-23 PROPOSED BUDGET</b>
23-4502-00-00	GREEN FEES	105,000	102,921	122,000	51,877	122,000	122,000
23-4503-00-00	CART STORAGE FEES	250	0	250	0	0	0
23-4504-00-00	TRAIL FEES	100	100	100	100	100	100
23-4514-00-00	INDIVIDUAL MEMBERSHI	25,000	36,655	34,000	13,450	34,000	34,000
23-4515-00-00	GOLF CART RENTAL	45,000	55,972	45,000	31,710	45,000	50,000
	<b>SUBTOTAL</b>	<b>175,350</b>	<b>195,647</b>	<b>201,350</b>	<b>97,136</b>	<b>201,100</b>	<b>206,100</b>
23-4701-00-00	INTEREST REVENUE	50	29	25	0	0	0
23-4709-00-00	MISCELLANEOUS REVENU	2,500	2,924	250	41	250	250
23-4725-00-00	COMMISSION-MERCHANDI	300	976	375	285	375	275
23-4766-00-00	ALCOHOL SALES	0	0	3,300	0	3,300	6,000
23-4771-00-00	PLAYER PASS REVENUES	1,200	0	1,000	0	1,000	1,000
23-4776-00-00	MERCHANDISE SOLD	0	0	3,000	1,476	3,000	4,500
23-4777-00-00	VENDING REVENUES	0	87	5,000	2,718	5,000	5,000
23-4778-00-00	GOLF CONCESSIONS	200	0	3,300	0	0	0
	<b>SUBTOTAL</b>	<b>4,250</b>	<b>4,016</b>	<b>16,250</b>	<b>4,520</b>	<b>12,925</b>	<b>17,025</b>
23-4901-00-00	TRANSFER FROM GENERA	195,000	105,000	180,000	0	216,000	190,000
23-4919-00-00	TRANSFER FROM COVID	3,180	0	0	0	0	0
23-4922-00-00	TRANSFER FROM HOTEL/	3,000	3,000	3,000	0	3,000	3,000
23-4930-00-00	TRANSFER FROM DEBT S	6,921	6,921	6,918	6,783	6,918	2,052
23-4940-00-00	TRNSF FRM CONSTRUCTI	0	5,693	0	0	0	0
	<b>SUBTOTAL</b>	<b>208,101</b>	<b>120,614</b>	<b>189,918</b>	<b>6,783</b>	<b>225,918</b>	<b>195,052</b>
	<b>REVENUES TOTAL</b>	<b>387,701</b>	<b>320,277</b>	<b>407,518</b>	<b>108,440</b>	<b>439,943</b>	<b>418,177</b>

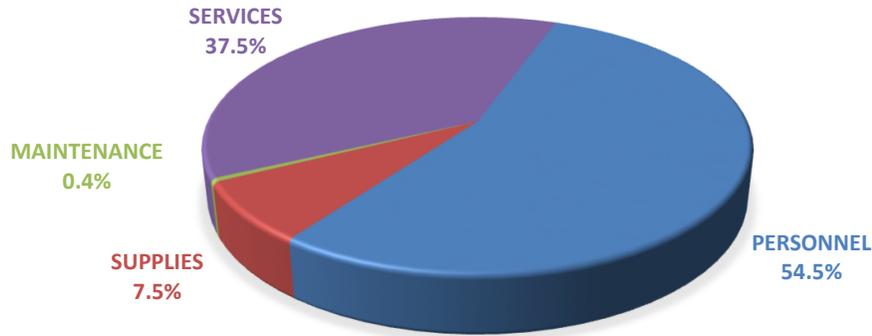
CITY OF GAINESVILLE  
BUDGET 2022-2023  
GOLF COURSE FUND - REVENUES



**CITY OF GAINESVILLE  
BUDGET 2022-2023  
GOLF COURSE FUND PRO SHOP**

<b>ACCOUNT NUMBER</b>	<b>DESCRIPTION</b>	<b>2020-21 REVISED BUDGET</b>	<b>2020-21 ACTUAL</b>	<b>2021-22 ORIGINAL BUDGET</b>	<b>2021-22 ACTUAL SIX MONTHS</b>	<b>2021-22 REVISED BUDGET</b>	<b>2022-23 PROPOSED BUDGET</b>
23-5101-18-10	SALARIES	39,661	39,737	42,722	17,910	40,943	44,742
23-5106-18-10	OVERTIME	2,000	65	2,000	32	2,000	2,000
23-5107-18-10	HOLIDAY PAY	800	922	800	604	1,058	800
23-5110-18-10	LONGEVITY	60	60	60	120	120	240
23-5111-18-10	RETIREMENT	3,060	2,814	3,176	1,438	3,230	3,360
23-5112-18-10	FICA	2,638	3,115	3,487	1,440	2,703	3,701
23-5116-18-10	HEALTH/LIFE INSURANC	7,557	6,972	7,170	3,526	7,111	8,240
23-5118-18-10	WORKER COMPENSATION	335	449	707	292	548	750
23-5119-18-10	OTHER PAYROLL EXPENS	0	0	0	196	508	600
23-5120-18-10	ACCRUED PAYROLL EXPE	0	(10,404)	0	0	0	0
23-5121-18-10	ACCRUED VACATION BEN	0	193	0	0	0	0
	<b>SUBTOTAL SALARIES AND BENEFITS</b>	<b>56,111</b>	<b>43,923</b>	<b>60,122</b>	<b>25,558</b>	<b>58,221</b>	<b>64,433</b>
23-5201-18-10	OFFICE SUPPLIES	200	144	200	108	200	200
23-5213-18-10	CONCESSION STAND SUP	400	0	3,300	2,428	3,800	4,000
23-5253-18-10	MERCHANDISE	0	0	3,000	1,169	3,000	4,000
23-5299-18-10	MISCELLANEOUS SUPPLI	800	750	700	559	700	700
	<b>SUBTOTAL SUPPLIES</b>	<b>1,400</b>	<b>893</b>	<b>7,200</b>	<b>4,264</b>	<b>7,700</b>	<b>8,900</b>
23-5304-18-10	MACHINERY & EQUIPMEN	0	6,496	0	39	0	0
23-5399-18-10	MISCELLANEOUS MAINTEN	500	402	500	690	500	500
	<b>SUBTOTAL MAINTENANCE</b>	<b>500</b>	<b>6,898</b>	<b>500</b>	<b>729</b>	<b>500</b>	<b>500</b>
23-5401-18-10	COMMUNICATIONS	2,000	1,819	1,800	926	1,800	1,500
23-5403-18-10	GENERAL INSURANCE	63	40	63	20	63	63
23-5404-18-10	PROFESSIONAL FEES	100	18	100	177	100	100
23-5405-18-10	ADVERTISING	2,000	1,786	1,500	733	1,000	1,000
23-5406-18-10	TRAVEL TRAINING & SE	100	0	0	0	0	100
23-5408-18-10	ELECTRIC UTILITY SER	4,000	2,525	3,500	697	3,000	3,030
23-5412-18-10	ALCOHOLIC BEVERAGE S	0	0	5,000	0	1,500	3,300
23-5423-18-10	GOLF CART RENTAL EXP	7,200	7,849	7,500	3,075	7,500	9,000
23-5453-18-10	CART LEASE PAYMENT	21,000	20,124	23,250	14,763	23,250	23,250
23-5499-18-10	MISCELLANEOUS SERVIC	2,000	3,745	2,500	1,914	2,500	3,000
	<b>SUBTOTAL SERVICES</b>	<b>38,463</b>	<b>37,904</b>	<b>45,213</b>	<b>22,303</b>	<b>40,713</b>	<b>44,343</b>
	<b>GOLF PRO SHOP</b>	<b>96,474</b>	<b>89,618</b>	<b>113,035</b>	<b>52,854</b>	<b>107,134</b>	<b>118,176</b>

**CITY OF GAINESVILLE  
BUDGET 2022-2023  
GOLF COURSE FUND PRO SHOP**



**EXPENDITURE SUMMARY**

CLASSIFICATION	2020-21 REVISED	2020-21 ACTUAL	2021-22 ORIGINAL BUDGET	2021-22 ACTUAL SIX MONTHS	2021-22 REVISED BUDGET	2022-23 PROPOSED BUDGET
PERSONNEL	56,111	43,923	60,122	25,558	58,221	64,433
SUPPLIES	1,400	893	7,200	4,264	7,700	8,900
MAINTENANCE	500	6,898	500	729	500	500
SERVICES	38,463	37,904	45,213	22,303	40,713	44,343
<b>TOTAL</b>	<b>96,474</b>	<b>89,618</b>	<b>113,035</b>	<b>52,854</b>	<b>107,134</b>	<b>118,176</b>

**WORKLOAD/DEMAND**

	ACTUAL 2019	ACTUAL 2020	ACTUAL 2021	BUDGETED 2022	ESTIMATED 2023
HOURS STAGING, CLEANING, STORING GOLF CARTS	760	760	740	740	740
HOURS GOLF SHOP MAINTENANCE	105	105	125	125	125
HOURS ATTENDANCE OF GOLF SHOP	4,800	4,800	4,800	4,800	4,800
HOURS TOURNAMENT PREPARATIONS	160	160	180	180	180
HOURS ERRANDS, MEETINGS, ETC.	300	300	300	300	300

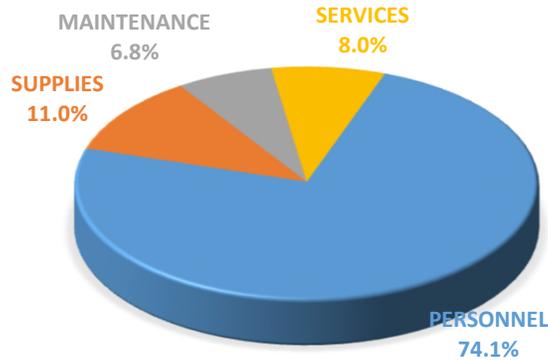
**STAFFING**

POSITION	ACTUAL 2019	ACTUAL 2020	ACTUAL 2021	BUDGETED 2022	PROPOSED 2023
GOLF PRO SHOP OPERATIONS					
GOLF SHOP MANAGER	0	0	0	0	0
GOLF SHOP ATTENDANT	1	1	1	1	1
GOLF SHOP ATTENDANT PT	2	2	2	2	2
<b>TOTAL GOLF PRO SHOP OPERATIONS</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>3</b>

**CITY OF GAINESVILLE  
BUDGET 2022-2023  
GOLF COURSE FUND OPERATIONS**

ACCOUNT NUMBER	DESCRIPTION	2020-21 REVISED	2020-21 ACTUAL	2021-22 ORIGINAL BUDGET	2021-22 ACTUAL SIX MONTHS	2021-22 REVISED BUDGET	2022-23 PROPOSED BUDGET
23-5101-18-47	SALARIES	131,292	130,777	136,602	65,032	137,023	142,067
23-5106-18-47	OVERTIME	8,000	667	8,000	0	8,000	8,000
23-5107-18-47	HOLIDAY PAY	508	346	500	0	500	500
23-5110-18-47	LONGEVITY	1,740	1,740	1,980	1,980	1,980	2,220
23-5111-18-47	RETIREMENT	17,560	16,569	18,244	8,315	18,297	19,317
23-5112-18-47	FICA	10,551	9,739	11,292	5,029	11,187	11,728
23-5116-18-47	HEALTH/LIFE INSURANC	30,187	27,890	28,680	14,106	28,399	32,960
23-5118-18-47	WORKER COMPENSATION	1,378	1,443	2,288	1,043	2,294	2,376
23-5119-18-47	OTHER PAYROLL EXPENS	530	532	520	257	527	520
23-5121-18-47	ACCRUED VACATION BEN	0	(155)	0	0	0	0
	<b>SUBTOTAL SALARIES AND BENEFITS</b>	<b>201,746</b>	<b>189,299</b>	<b>208,106</b>	<b>95,762</b>	<b>208,207</b>	<b>219,687</b>
23-5201-18-47	OFFICE SUPPLIES	250	204	250	0	250	250
23-5206-18-47	FUELS OILS LUBRICANT	14,000	13,767	12,000	3,179	12,000	12,000
23-5207-18-47	SMALL TOOLS AND INST	200	96	200	2	200	200
23-5208-18-47	CLEANING SUPPLIES	250	265	250	0	250	250
23-5212-18-47	BOTANICAL & AGRICULT	21,000	16,207	19,000	2,172	19,000	19,000
23-5299-18-47	MISCELLANEOUS SUPPLI	1,000	881	1,000	319	1,000	1,000
	<b>SUBTOTAL SUPPLIES</b>	<b>36,700</b>	<b>31,419</b>	<b>32,700</b>	<b>5,672</b>	<b>32,700</b>	<b>32,700</b>
23-5302-18-47	BUILDING MAINTENANCE	350	294	350	0	350	350
23-5303-18-47	GROUPS MAINTENANCE	3,500	3,519	3,500	0	3,500	3,500
23-5304-18-47	MACHINERY & EQUIPMEN	10,000	8,951	10,000	4,614	10,000	10,000
23-5305-18-47	VEHICLE MAINTENANCE	400	190	400	74	400	400
23-5317-18-47	IRRIGATION SYSYEM MA	5,000	2,260	5,000	1,157	5,000	5,000
23-5399-18-47	MISCELLANEOUS MAINT	1,000	774	1,000	291	1,000	1,000
	<b>SUBTOTAL MAINTENANCE</b>	<b>20,250</b>	<b>15,989</b>	<b>20,250</b>	<b>6,136</b>	<b>20,250</b>	<b>20,250</b>
23-5401-18-47	COMMUNICATIONS	1,000	1,026	800	210	600	600
23-5403-18-47	GENERAL INSURANCE	2,756	2,094	2,894	1,479	2,894	2,894
23-5404-18-47	PROFESSIONAL FEES	300	72	250	72	250	250
23-5406-18-47	TRAVEL TRAINING & SE	200	50	200	55	200	200
23-5408-18-47	ELECTRIC UTILITY SER	6,060	4,615	5,500	1,246	5,500	8,000
23-5409-18-47	CONTRACTUAL SERVICES	350	0	350	252	350	300
23-5411-18-47	MACHINERY/EQUIPMENT	600	0	600	0	600	600
23-5440-18-47	NATURAL GAS UTILITY	1,800	1,818	1,818	1,490	1,818	1,900
23-5441-18-47	SOLID WASTE UTILITY	4,970	4,426	5,144	2,213	5,144	5,144
23-5442-18-47	WATER/SEWER UTILITY	2,800	2,840	2,800	965	2,800	2,370
23-5446-18-47	STORM WATER UTILITY	100	91	100	45	100	100
23-5455-18-47	UNIFORM PURCHASE/REN	700	17	500	0	500	500
23-5499-18-47	MISCELLANEOUS SERVIC	2,000	460	1,500	461	1,500	1,000
	<b>SUBTOTAL SERVICES</b>	<b>23,636</b>	<b>17,509</b>	<b>22,456</b>	<b>8,488</b>	<b>22,256</b>	<b>23,858</b>
23-6501-18-47	LAND	0	5,693	0	0	0	0
23-6504-18-47	MACHINERY & EQUIPMEN	0	17,957	0	0	0	0
23-6507-18-47	IMPROVEMENTS OTH BLDGS	0	0	0	0	40,000	0
	<b>SUBTOTAL CAPITAL</b>	<b>0</b>	<b>23,650</b>	<b>0</b>	<b>0</b>	<b>40,000</b>	<b>0</b>
	<b>GOLF COURSE OPERATIONS</b>	<b>282,332</b>	<b>277,865</b>	<b>283,512</b>	<b>116,059</b>	<b>323,413</b>	<b>296,495</b>

**CITY OF GAINESVILLE  
BUDGET 2022-2023  
GOLF COURSE FUND OPERATIONS**



**EXPENDITURE SUMMARY**

CLASSIFICATION	2020-21	2020-21	2021-22	2021-22	2021-22	2022-23
	REVISED	ACTUAL	ORIGINAL BUDGET	SIX MONTHS ACTUAL	REVISED BUDGET	PROPOSED BUDGET
PERSONNEL	201,746	189,299	208,106	95,762	208,207	219,687
SUPPLIES	36,700	31,419	32,700	5,672	32,700	32,700
MAINTENANCE	20,250	15,989	20,250	6,136	20,250	20,250
SERVICES	23,636	17,509	22,456	8,488	22,256	23,858
CAPITAL OUTLAY	0	23,650	0	0	40,000	0
<b>TOTAL</b>	<b>282,332</b>	<b>277,865</b>	<b>283,512</b>	<b>116,059</b>	<b>323,413</b>	<b>296,495</b>

**WORKLOAD/DEMAND**

	ACTUAL 2019	ACTUAL 2020	ACTUAL 2021	BUDGETED 2022	ESTIMATED 2023
MOWING HOURS	5,200	5,200	5,200	5,200	5,200
EQUIPMENT MAINTENANCE HOURS	650	650	650	650	650
IRRIGATION/WATERING HOURS	500	500	500	500	500
TRASH CLEANUP HOURS	270	270	270	270	270
SPRAYING HOURS	400	400	400	400	400
GENERAL OPERATIONS/MAINTENANCE HOURS	1,000	1,000	1,000	1,000	1,000

**STAFFING**

POSITION	ACTUAL 2019	ACTUAL 2020	ACTUAL 2021	BUDGETED 2022	PROPOSED 2023
GOLF COURSE OPERATIONS					
GOLF COURSE OPERATIONS MANAGER	0	0	0	0	0
GOLF COURSE MANAGER	1	1	1	1	1
EQUIPMENT OPERATOR II	2	2	2	2	2
MAINTENANCE WORKER I	1	1	1	1	1
<b>TOTAL GOLF COURSE OPERATIONS</b>	<b>4</b>	<b>4</b>	<b>4</b>	<b>4</b>	<b>4</b>



## SPECIAL REVENUE FUNDS

**Hotel Motel Fund** –this special revenue fund is used to account for revenues derived from the hotel occupancy taxes, which are legally restricted to certain expenditures, such as those expenditures associated with promotion of tourism, the arts and Civic Center operations.

**Assigned Projects Fund** –this special revenue fund is used to account for revenues designated by City Council for Special Projects and capital purchases. Expenditures are limited to projects for the City as determined by the City Manager.

**Municipal Court Juvenile Case Mgr. Fund** - – this special revenue fund is used to account for juvenile case manager fees collected by the court, which are legally restricted to the municipal court juvenile case manager’s salary.

**Municipal Court Technology Fund** –this special revenue fund is used to account for technology fees collected by the court, which are legally restricted to certain expenditures related to court technology.

**Municipal Court Security Fund** - –this special revenue fund is used to account for security fees collected by the court, which are legally restricted to certain expenditures related to court security.

**Law Enforcement Officer Education Fund** – this special revenue fund is used to account for revenues received from the State of Texas Law Enforcement Officer Standards and Education account. Expenditures are restricted to providing continuing education or training of law enforcement personnel.

**Federal Seizure Fund** – this special revenue fund is used to account for Federal seized funds that have been forfeited to the Gainesville Police Department. These funds can be used solely for law enforcement purposes complying with chapter 59 of the Texas Code of Criminal Procedure



## **SPECIAL REVENUE FUNDS (Con't)**

**State Seizure Fund** – this special revenue fund is used to account for State seized funds that have been forfeited to the Gainesville Police Department. These funds can be used solely for law enforcement purposes complying with chapter 59 of the Texas Code of Criminal Procedure.

**City Athletic Field Projects Fund** –this special revenue fund is used to account for donations made to the City. These funds are legally restricted to expenditures related to the maintenance and improvement of the various City athletic fields.

**Hospital Demolition Fund** –this special fund is used to provided funds for demolition of the Hospital sold to a new developer. These funds are held in case the City has to perform the demolition.

**Cable Peg Fee Fund** - this special revenue fund is comprised of a 1% fee paid by Time Warner to support public, educational and governmental (PEG) programming. These funds are restricted to support capital costs (e.g., equipment) related to PEG channels.

**CITY OF GAINESVILLE  
BUDGET 2022-2023  
HOTEL/MOTEL FUND**

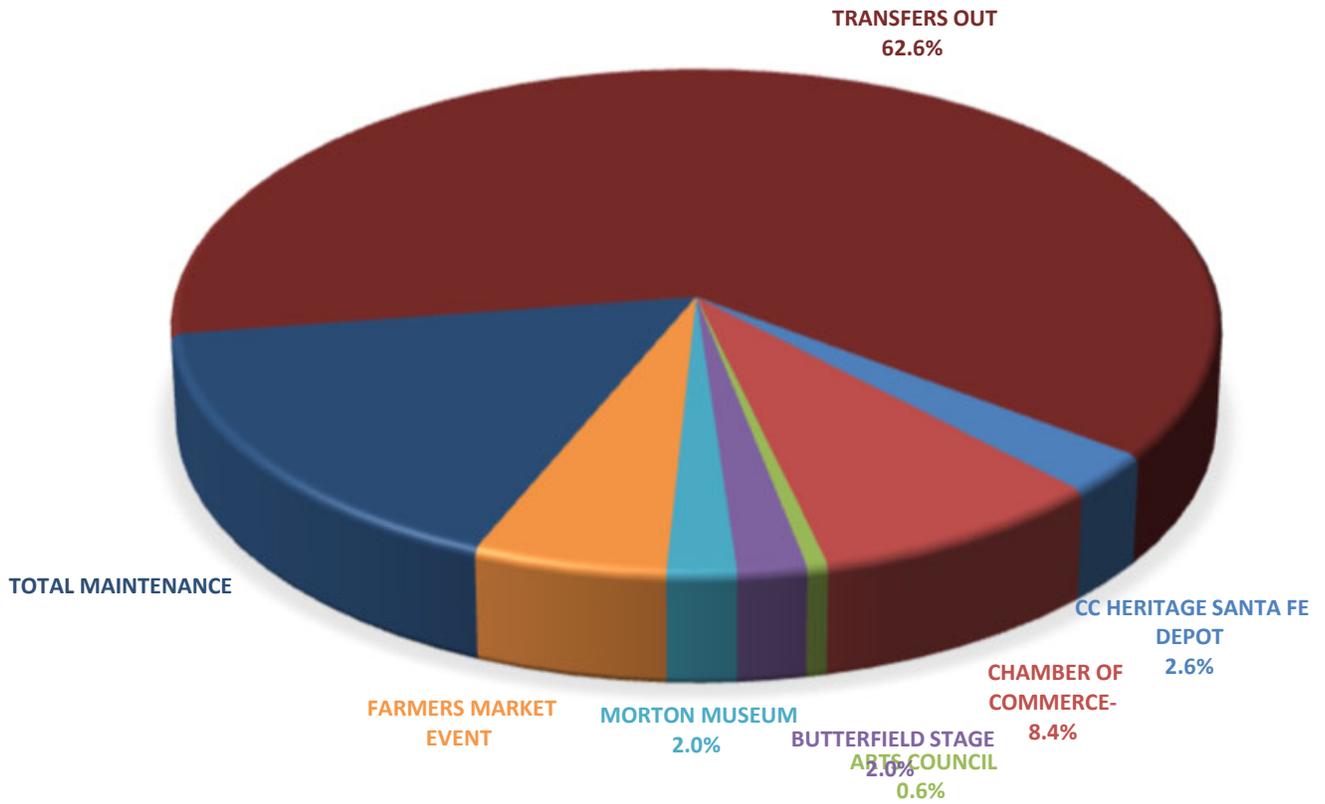
ACCOUNT NUMBER	DESCRIPTION	2020-21 REVISED BUDGET	2020-21 ACTUAL	2021-22 ADOPTED BUDGET	2021-22 ACTUAL SIX MONTHS	2021-22 REVISED BUDGET	2022-23 PROPOSED BUDGET
	BEGINNING BALANCE OCTOBER 1	375,648	489,942	865,590	865,590	865,590	874,918
<b>REVENUES</b>							
22-4104-00-00	OCCUPANCY TAXES	600,000	929,272	650,000	379,498	650,000	740,000
22-4701-00-00	INTEREST REVENUE	800	900	800	795	2,000	1,000
22-4709-00-00	MISCELLANEOUS REVENUE	294	294	0	0	0	0
	<b>TOTAL REVENUES</b>	<b>601,094</b>	<b>930,465</b>	<b>650,800</b>	<b>380,293</b>	<b>652,000</b>	<b>741,000</b>
	<b>TOTAL FUNDS AVAILABLE</b>	<b>976,742</b>	<b>1,420,407</b>	<b>1,516,390</b>	<b>1,245,884</b>	<b>1,517,590</b>	<b>1,615,918</b>
<b>EXPENDITURES</b>							
22-5910-10-19	CC HERITAGE SANTA FE DEPOT	20,000	20,000	20,000	10,000	20,000	20,000
22-5912-10-19	CHAMBER OF COMMERCE-	64,000	64,000	64,000	32,000	64,000	64,000
22-5913-10-19	ARTS COUNCIL	4,500	4,500	4,500	2,250	4,500	4,500
22-5914-10-19	BUTTERFIELD STAGE	15,000	15,000	15,000	3,750	15,000	15,000
22-5924-10-19	MORTON MUSEUM	15,000	15,000	15,000	7,500	15,000	15,000
22-5305-10-19	FARMERS MARKET EVENT	42,000	42,000	42,000	21,000	42,000	42,000
	<b>TOTAL LOCAL ORGANIZATIONS</b>	<b>160,500</b>	<b>160,500</b>	<b>160,500</b>	<b>76,500</b>	<b>160,500</b>	<b>160,500</b>
22-5302-10-19	BUILDING MAINTENANCE	13,000	2,430	13,000	3,210	13,000	13,000
22-5303-10-19	MEDAL OF HONOR	13,300	15,160	13,300	2,934	13,300	25,300
22-5304-10-19	MOH MUSEUM EXPENSES	0	0	0	0	0	70,000
22-5320-10-19	HOTEL ASSOCIATION WEBSITE	12,000	10,953	16,000	10,998	16,000	16,000
	<b>TOTAL MAINTENANCE</b>	<b>38,300</b>	<b>28,543</b>	<b>42,300</b>	<b>17,142</b>	<b>42,300</b>	<b>124,300</b>
22-5404-10-19	PROFESSIONAL FEES	0	13,024	0	0	0	0
	<b>TOTAL FEES</b>	<b>0</b>	<b>13,024</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
22-5701-50-99	TRANSFER TO GEN FUND	97,750	97,750	97,750	48,875	97,750	97,750
22-5701-50-99-CIVIC	TRANSFER TO GEN F/CI	245,000	245,000	288,122	122,500	288,122	316,368
22-5701-50-99-WEB	TRANSFER TO GEN FUND	7,000	7,000	10,000	0	10,000	10,000
22-5723-50-99	TRANSFER TO GOLF COU	3,000	3,000	3,000	0	3,000	3,000
22-5755-50-99	TRANSFER TO ASSIGNED	42,000	0	41,000	0	41,000	50,000
	<b>TRANSFERS OUT</b>	<b>394,750</b>	<b>352,750</b>	<b>439,872</b>	<b>171,375</b>	<b>439,872</b>	<b>477,118</b>
	<b>TOTAL EXPENDITURES</b>	<b>593,550</b>	<b>554,817</b>	<b>642,672</b>	<b>265,017</b>	<b>642,672</b>	<b>761,918</b>
	ENDING BALANCE SEPTEMBER 30	383,192	865,590	873,718	980,867	874,918	854,000
	INCREASE/DECREASE	7,544	375,648	8,128	115,276	9,328	(20,918)

**Goal 7: Promote cultural and recreational opportunities for locals and tourists.**

**Objectives for Goal 7**

- 7.1 Utilize the Hotel Occupancy Tax to 1) promote City operated tourist attractions, such as the Frank Buck Zoo, support Chamber of Commerce's tourism program, and 3) support for local historic buildings, museums, and the arts.
- 7.2 Partner with local non-profit organizations to provide cultural and recreational opportunities for locals and tourists when it is more cost effective than being the sole provider of the service.
- 7.3 Support the financing of the Medal of Honor Museum.

CITY OF GAINESVILLE  
BUDGET 2022-2023  
HOTEL/MOTEL FUND



**CITY OF GAINESVILLE  
BUDGET 2022-2023  
ASSIGNED PROJECT FUND**

DESCRIPTION	2020-21 BUDGET	2020-21 ACTUAL	2021-22 ORIGINAL BUDGET	2021-22 ACTUAL SIX MONTHS	2021-22 REVISED BUDGET	2022-23 PROPOSED BUDGET
BEGINNING BALANCE OCTOBER 1	5,686,215	5,686,215	7,747,633	7,747,633	7,747,633	2,970,168
REVENUES						
ASSIGNED PROJECT REVENUES	734,655	3,117,041	43,400	539,272	581,392	52,400
TOTAL REVENUES	734,655	3,117,041	43,400	539,272	581,392	52,400
TOTAL FUNDS AVAILABLE	6,420,870	8,803,256	7,791,033	8,286,905	8,329,025	3,022,568
EXPENDITURES						
ASSIGNED PROJECTS	1,135,428	1,055,623	4,447,847	1,313,179	5,358,857	1,693,021
TOTAL EXPENDITURES	1,135,428	1,055,623	4,447,847	1,313,179	5,358,857	1,693,021
ENDING BALANCE SEPTEMBER 30	5,285,442	7,747,633	3,343,186	6,973,725	2,970,168	1,329,547
INCREASE/(DECREASE)	(400,773)	2,061,418	(4,404,447)	(773,907)	(4,777,465)	(1,640,621)

Note: Beginning October FY 2023 Fund Balance ties to FY 22 Audited Financials

This special revenue fund is used to account for revenues designated by City Council for Special Projects and capital purchases. Expenditures are limited to projects for the City as determined by the City Council or City Manager.

Original FY 2021 Fund Balance budget was \$4,880,738. By end of FY 2020, the City had excess revenues in the General Fund over \$39,5940 budgeted, so more revenues were transferred to the assigned fund.

**CITY OF GAINESVILLE  
BUDGET 2022-2023  
ASSIGNED PROJECT REVENUES**

<b>ACCOUNT NUMBER</b>	<b>DESCRIPTION</b>	<b>2020-21 REVISED</b>	<b>2020-21 ACTUAL</b>	<b>2021-22 ADOPTED BUDGET</b>	<b>2021-22 ACTUAL SIX MONTHS</b>	<b>2021-22 REVISED BUDGET</b>	<b>2022-23 PROPOSED BUDGET</b>
55-4508-00-00	DONATION REVENUE	151,000	151,500	0	0	0	0
55-4701-00-00	INTEREST REVENUE	2,400	1,990	2,400	1,280	2,400	2,400
55-4709-00-00	OTHER INCOME	539,255	539,255	0	537,992	537,992	0
	<b>TOTAL INTEREST AND OTHER REVENUE</b>	<b>692,655</b>	<b>692,745</b>	<b>2,400</b>	<b>539,272</b>	<b>540,392</b>	<b>2,400</b>
55-4901-00-00	TRANS FR GENERAL FUN	0	2,424,295	0	0	0	0
55-4922-00-00	TRANSFER FROM HOTEL/	42,000	0	41,000	0	41,000	50,000
	<b>TOTAL TRANSFERS</b>	<b>42,000</b>	<b>2,424,295</b>	<b>41,000</b>	<b>0</b>	<b>41,000</b>	<b>50,000</b>
	<b>TOTAL ASSIGNED GENERAL REVENUES</b>	<b>734,655</b>	<b>3,117,041</b>	<b>43,400</b>	<b>539,272</b>	<b>581,392</b>	<b>52,400</b>

**CITY OF GAINESVILLE  
BUDGET 2022-2023  
ASSIGNED PROJECT FUND**

ACCOUNT NUMBER		2020-21 REVISED	2020-21 ACTUAL	2021-22 ADOPTED BUDGET	2021-22 ACTUAL SIX MONTHS	2021-22 REVISED BUDGET	2022-23 PROPOSED BUDGET
55-5405-13-10	PROFESSIONAL FEES	0	0	0	2,686	25,000	0
55-5408-18-47	MISC SERVICES	0	0	0	0	39,209	0
55-5409-10-15	DEMOLITIONS	0	0	0	0	0	100,000
55-5450-14-22	CAPITAL LEASE PD CAM	39,000	39,000	0	0	0	0
55-5450-15-23	CAPITAL LEASE QUINT	141,860	141,860	0	0	0	141,860
55-5499-10-10	MISC SERVICES	0	0	0	0	21,000	0
	<b>TOTAL CAPITAL LEASE OTHER SERV</b>	<b>180,860</b>	<b>180,860</b>	<b>0</b>	<b>2,686</b>	<b>85,209</b>	<b>241,860</b>
55-6501-10-15	FBC PROPERTY RIGHTS	17,010	17,010	0	0	0	0
55-6501-50-99	LAND	0	0	0	0	0	0
55-6502-50-99	BLDG DEMO AND REPAIR	70,000	0	0	0	0	0
55-6504-15-23	FIRE TRUCK	0	0	0	0	689,451	0
55-6504-16-46	EQUIPMENT	0	67,000	0	0	0	0
55-6504-50-99	EQUIPMENT	0	0	0	4,350	4,350	0
55-6505-14-22	PD VEHICLES	148,558	148,558	0	0	0	101,161
55-6505-15-23	VEHICLES	55,000	45,195	0	6,736	55,000	0
55-6505-16-46	MOTOR VEHICLES	45,000	0	0	0	0	0
55-6507-10-10	IMPROVEMENTS OTHER T	0	0	0	19,000	19,000	0
55-6507-16-42	IMPROVEMENTS OTHER T	398,000	398,000	0	0	0	0
55-6507-16-46	IMPROVEMENTS OTHER T	204,000	0	0	0	0	0
55-6507-50-99	IMPROVEMENTS OTHER T	17,000	17,000	0	17,962	58,000	0
55-6508-50-99	FARMERS MKT PERF VEN	0	0	0	0	0	0
55-6510-50-99	SUMP	0	0	3,399,000	213,598	3,399,000	1,350,000
	<b>TOTAL CAPITAL EXPENDITURES</b>	<b>954,568</b>	<b>692,763</b>	<b>3,399,000</b>	<b>261,647</b>	<b>4,224,801</b>	<b>1,451,161</b>
55-5701-50-99	TRANSFER TO FUND GEN	0	0	11,847	11,847	11,847	0
55-5740-50-99	TRANSFER TO FUND 40	0	182,000	0	0	0	0
55-5754-50-99	TRANSFER TO FUND 54	0	0	0	0	0	0
	<b>TOTAL TRANSFERS</b>	<b>0</b>	<b>182,000</b>	<b>11,847</b>	<b>11,847</b>	<b>11,847</b>	<b>0</b>
	<b>PENSION ADJUSTMENT</b>	<b>0</b>	<b>0</b>	<b>1,037,000</b>	<b>1,037,000</b>	<b>1,037,000</b>	<b>0</b>
55-5198-99-99	<b>TOTAL PENSION ADJUSTMENT</b>	<b>0</b>	<b>0</b>	<b>1,037,000</b>	<b>1,037,000</b>	<b>1,037,000</b>	<b>0</b>
	<b>TOTAL PROJECT EXPENDITURES</b>	<b>1,135,428</b>	<b>1,055,623</b>	<b>4,447,847</b>	<b>1,313,179</b>	<b>5,358,857</b>	<b>1,693,021</b>

**CITY OF GAINESVILLE  
BUDGET 2022-2023  
MUNICIPAL COURT JUVENILE CASE MANAGER FUND**

<b>ACCOUNT NUMBER</b>	<b>DESCRIPTION</b>	<b>2020-21 REVISED BUDGET</b>	<b>2020-21 ACTUAL</b>	<b>2021-22 ADOPTED BUDGET</b>	<b>2021-22 ACTUAL SIX MONTHS</b>	<b>2021-22 REVISED BUDGET</b>	<b>2022-23 PROPOSED BUDGET</b>
	BEGINNING BALANCE OCTOBER 1	18,305	22,323	19,717	19,717	19,717	15,015
<b>REVENUES</b>							
10-4313-00-00	JUVENILE CASE MANAGER FEE	7,000	10,197	9,000	4,978	9,000	9,000
10-4314-00-00	TRUANT PREV AND DIVERSION	230	224	230	66	230	230
10-4701-00-00	INTEREST	68	74	68	29	68	68
	<b>TOTAL REVENUES</b>	<b>7,298</b>	<b>10,494</b>	<b>9,298</b>	<b>5,073</b>	<b>9,298</b>	<b>9,298</b>
	<b>TOTAL FUNDS AVAILABLE</b>	<b>25,603</b>	<b>32,817</b>	<b>29,015</b>	<b>24,790</b>	<b>29,015</b>	<b>24,313</b>
<b>EXPENDITURES</b>							
10-5402-10-21	DUES AND MEMBERSHIPS	200	0	200	0	200	200
10-5406-10-21	TRAINING	0	100	1,000	0	800	1,000
	<b>SUBTOTAL DUES/TRAINING</b>	<b>200</b>	<b>100</b>	<b>1,200</b>	<b>0</b>	<b>1,000</b>	<b>1,200</b>
10-5701-10-21	TRANSFER TO GENERAL	13,000	13,000	13,000	0	13,000	13,000
	<b>SUBTOTAL TRANSFERS</b>	<b>13,000</b>	<b>13,000</b>	<b>13,000</b>	<b>0</b>	<b>13,000</b>	<b>13,000</b>
	<b>TOTAL EXPENDITURES</b>	<b>13,200</b>	<b>13,100</b>	<b>14,200</b>	<b>0</b>	<b>14,000</b>	<b>14,200</b>
	ENDING BALANCE SEPTEMBER 30	12,403	19,717	14,815	24,790	15,015	10,113
	INCREASE/(DECREASE)	(5,902)	(2,606)	(4,902)	5,073	(4,702)	(4,902)

Note: This fund was opened in April 2010 in compliance with Texas State law. These funds are restricted to only go towards the salary paid to the Juvenile Case Manager.

**CITY OF GAINESVILLE  
BUDGET 2022-2023  
MUNICIPAL COURT TECHNOLOGY FUND**

ACCOUNT NUMBER	DESCRIPTION	2020-21 REVISED BUDGET	2020-21 ACTUAL	2021-22 ADOPTED BUDGET	2021-22 ACTUAL SIX MONTHS	2021-22 REVISED BUDGET	2022-23 PROPOSED BUDGET
	BEGINNING BALANCE OCTOBER 1	7,371	19,229	16,154	16,154	16,154	13,680
<b>REVENUES</b>							
21-4310-00-00	COURT TECHNOLOGY FEE	7,000	8,158	9,000	3,973	8,000	9,000
21-4701-00-00	INTEREST REVENUE	13	15	13	2	6	6
	<b>TOTAL REVENUES</b>	<b>7,013</b>	<b>8,173</b>	<b>9,013</b>	<b>3,976</b>	<b>8,006</b>	<b>9,006</b>
	<b>TOTAL FUNDS AVAILABLE</b>	<b>14,384</b>	<b>27,402</b>	<b>25,167</b>	<b>20,129</b>	<b>24,160</b>	<b>22,686</b>
<b>EXPENDITURES</b>							
21-5319-10-21	SOFTWARE MAINTENANCE	4,400	4,621	4,620	5,280	5,280	5,280
21-5411-10-21	EQUIPMENT RENTAL	1,200	863	1,200	395	1,200	1,200
21-5508-10-21	OFFICE MACHINERY & E	4,500	5,765	5,000	2,205	4,000	4,000
	<b>SUBTOTAL EQUIPMENT MAINT AND RENT/</b>	<b>10,100</b>	<b>11,248</b>	<b>10,820</b>	<b>7,880</b>	<b>10,480</b>	<b>10,480</b>
	<b>TOTAL EXPENDITURES</b>	<b>10,100</b>	<b>11,248</b>	<b>10,820</b>	<b>7,880</b>	<b>10,480</b>	<b>10,480</b>
	ENDING BALANCE SEPTEMBER 30	4,284	16,154	14,347	12,250	13,680	12,206
	INCREASE/(DECREASE)	(3,087)	(3,075)	(1,807)	(3,904)	(2,474)	(1,474)

**CITY OF GAINESVILLE  
BUDGET 2022-2023  
MUNICIPAL COURT SECURITY FUND**

ACCOUNT NUMBER	DESCRIPTION	2020-21 REVISED BUDGET	2020-21 ACTUAL	2021-22 ADOPTED BUDGET	2021-22 ACTUAL SIX MONTHS	2021-22 REVISED BUDGET	2022-23 PROPOSED BUDGET
	BEGINNING BALANCE OCTOBER 1	26,058	26,637	32,547	32,547	32,547	38,632
<b>REVENUES</b>							
27-4311-00-00	SECURITY FEES	7,500	9,573	10,000	4,741	9,000	10,000
27-4701-00-00	INTEREST	70	73	70	43	85	85
	<b>TOTAL REVENUES</b>	<b>7,570</b>	<b>9,646</b>	<b>10,070</b>	<b>4,784</b>	<b>9,085</b>	<b>10,085</b>
	<b>TOTAL FUNDS AVAILABLE</b>	<b>33,628</b>	<b>36,283</b>	<b>42,617</b>	<b>37,332</b>	<b>41,632</b>	<b>48,717</b>
<b>EXPENDITURES</b>							
27-5299-10-21	MISCELLANEOUS SUPPLI	750	0	500	347	500	500
27-5406-10-21	TRAINING	0	463	0	0	0	0
	0 TOTAL SERVICES	750	463	500	347	500	500
27-5504-10-21	MACHINERY AND EQUIPM	3,473	3,273	2,000	0	2,000	2,000
	TOTAL MACHINERY & EQMT	3,473	3,273	2,000	0	2,000	2,000
27-6502-10-21	BUILDINGS	400	0	500	0	500	500
	TOTAL CAPITAL	400	0	500	0	500	500
	<b>TOTAL EXPENDITURES</b>	<b>4,623</b>	<b>3,736</b>	<b>3,000</b>	<b>347</b>	<b>3,000</b>	<b>3,000</b>
	ENDING BALANCE SEPTEMBER 30	29,005	32,547	39,617	36,985	38,632	45,717
	INCREASE/(DECREASE)	2,947	5,910	7,070	4,437	6,085	7,085

**CITY OF GAINESVILLE  
BUDGET 2022-2023  
LAW ENFORCEMENT OFFICER EDUCATION FUND**

<b>ACCOUNT NUMBER</b>	<b>DESCRIPTION</b>	<b>2020-21 REVISED BUDGET</b>	<b>2020-21 ACTUAL</b>	<b>2021-22 ADOPTED BUDGET</b>	<b>2021-22 ACTUAL SIX MONTHS</b>	<b>2021-22 REVISED BUDGET</b>	<b>2022-23 PROPOSED BUDGET</b>
	BEGINNING BALANCE OCTOBER 1	(5)	51	45	45	45	49
<b>REVENUES</b>							
14-4701-00-00	INTEREST REVENUE	2	2	2	1	4	3
14-4803-00-00	STATE ALLOCATION REV	2,707	2,707	3,000	2,696	2,696	3,000
	<b>TOTAL REVENUES</b>	<b>2,709</b>	<b>2,709</b>	<b>3,002</b>	<b>2,697</b>	<b>2,700</b>	<b>3,003</b>
	<b>TOTAL FUNDS AVAILABLE</b>	<b>2,704</b>	<b>2,760</b>	<b>3,047</b>	<b>2,741</b>	<b>2,745</b>	<b>3,052</b>
<b>EXPENDITURES</b>							
14-5406-14-22	TRAVEL TRAINING & SE	2,707	2,716	3,000	0	2,696	3,000
	<b>TOTAL EXPENDITURES</b>	<b>2,707</b>	<b>2,716</b>	<b>3,000</b>	<b>0</b>	<b>2,696</b>	<b>3,000</b>
	ENDING BALANCE SEPTEMBER 30	(3)	45	47	2,741	49	52
	INCREASE/(DECREASE)	2	(7)	2	2,697	4	3

**CITY OF GAINESVILLE  
BUDGET 2022-2023  
STATE SEIZURE FUND**

<b>ACCOUNT NUMBER</b>	<b>DESCRIPTION</b>	<b>2020-21 REVISED BUDGET</b>	<b>2020-21 ACTUAL</b>	<b>2021-22 ORIGINAL BUDGET</b>	<b>2021-22 ACTUAL SIX MONTHS</b>	<b>2021-22 REVISED BUDGET</b>	<b>2022-23 PROPOSED BUDGET</b>
	BEGINNING BALANCE OCTOBER 1	11,409	18,637	66,405	66,405	66,405	82,511
<b>REVENUES</b>							
16-4701-00-00	INTEREST	96	132	90	83	120	120
16-4757-00-00	RESTRICTED-DRUG FORT	56,366	57,617	0	1,719	40,119	0
	<b>TOTAL REVENUES</b>	<b>56,462</b>	<b>57,750</b>	<b>90</b>	<b>1,801</b>	<b>40,239</b>	<b>120</b>
	<b>TOTAL FUNDS AVAILABLE</b>	<b>67,871</b>	<b>76,387</b>	<b>66,495</b>	<b>68,206</b>	<b>106,644</b>	<b>82,631</b>
<b>EXPENDITURES</b>							
16-5299-14-22	MISCELLANEOUS K-9 SU	510	355	600	804	4,506	1,000
	<b>TOTAL MISC K-9 SUPPLIES</b>	<b>510</b>	<b>355</b>	<b>600</b>	<b>804</b>	<b>4,506</b>	<b>1,000</b>
16-5319-14-22	SOFTWARE MAINTENANCE	5,500	0	1,000	5,089	5,089	0
	<b>TOTAL SOFTWARE MATENANCE</b>	<b>5,500</b>	<b>0</b>	<b>1,000</b>	<b>5,089</b>	<b>5,089</b>	<b>0</b>
16-5406-14-22	TRAINING	0	0	0	910	1,538	1,000
	<b>TOTAL TRAINING</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>910</b>	<b>1,538</b>	<b>1,000</b>
16-5504-14-22	MACHINERY & EQUIPMENT	5,819	5,770	0	0	13,000	10,000
16-5508-14-22	OFFICE EQUIPMENT	2,033	2,033	6,000	0	0	0
16-5530-14-22	POLICE OFFICER EQUIP	1,825	1,823	6,000	0	0	0
	<b>TOTAL EQUIP AND POLICE OFFICER EQU</b>	<b>9,677</b>	<b>9,627</b>	<b>12,000</b>	<b>0</b>	<b>13,000</b>	<b>10,000</b>
16-6504-14-22	MACHINERY & EQUIPMENT	0	0	0	0	0	30,000
	<b>TOTAL MACHINERY &amp; EQUIPMENT</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>30,000</b>
	<b>TOTAL EXPENDITURES</b>	<b>15,687</b>	<b>9,982</b>	<b>13,600</b>	<b>6,803</b>	<b>24,133</b>	<b>42,000</b>
	ENDING BALANCE SEPTEMBER 30	52,184	66,405	52,895	61,403	82,511	40,631
	INCREASE(DECREASE)	40,775	47,768	(13,510)	(5,001)	16,106	(41,880)

Note: This is a restricted fund. The revenues are comprised of forfeited contraband collected by the State. The State Court then awards these funds to the Gainesville Police Department. Expenditures are restricted to those that are in support of drug enforcement investigations and operations that may result in furthering the law enforcement goals and missions.

**CITY OF GAINESVILLE  
BUDGET 2022-2023  
CITY ATHLETIC FIELD PROJECTS FUND**

<b>ACCOUNT NUMBER</b>	<b>DESCRIPTION</b>	<b>2020-21 REVISED BUDGET</b>	<b>2020-21 ACTUAL</b>	<b>2021-22 ADOPTED BUDGET</b>	<b>2021-22 ACTUAL SIX MONTHS</b>	<b>2021-22 REVISED BUDGET</b>	<b>2022-23 PROPOSED BUDGET</b>
	BEGINNING BALANCE OCTOBER 1	20,641	20,716	21,919	21,919	21,919	16,009
<b>REVENUES</b>							
29-4575-00-00	ENHANCEMENT FEE	10,000	10,309	15,000	2,840	9,000	13,000
29-4701-00-00	INTEREST REVENUE	75	51	140	30	90	100
29-4901-00-00	TRANSFER FROM GENERA	0	0	0	0	0	0
	<b>TOTAL REVENUES</b>	<b>10,075</b>	<b>10,360</b>	<b>15,140</b>	<b>2,870</b>	<b>9,090</b>	<b>13,100</b>
	<b>TOTAL FUNDS AVAILABLE</b>	<b>30,716</b>	<b>31,076</b>	<b>37,059</b>	<b>24,790</b>	<b>31,009</b>	<b>29,109</b>
<b>EXPENDITURES</b>							
29-5507-16-42	IMPROVEMENTS OTHER T	10,000	9,157	15,000	0	15,000	15,000
29-6507-16-42	IMPROVMENTS OTHER TH	0	0	0	0	0	0
	<b>TOTAL EXPENDITURES</b>	<b>10,000</b>	<b>9,157</b>	<b>15,000</b>	<b>0</b>	<b>15,000</b>	<b>15,000</b>
	ENDING BALANCE SEPTEMBER 30	20,716	21,919	22,059	24,790	16,009	14,109
	INCREASE/DECREASE	75	1,203	140	2,870	(5,910)	(1,900)

**CITY OF GAINESVILLE  
BUDGET 2022-2023  
HOSPITAL DEMOLITION FUND**

<b>ACCOUNT NUMBER</b>	<b>DESCRIPTION</b>	<b>2020-21 REVISED</b>	<b>2020-21 ACTUAL</b>	<b>2021-22 ADOPTED BUDGET</b>	<b>2021-22 ACTUAL SIX MONTHS</b>	<b>2021-22 REVISED BUDGET</b>	<b>2022-23 PROPOSED BUDGET</b>
	BEGINNING BALANCE OCTOBER 1	1,093,844	1,116,058	347,183	347,183	347,183	0
<b>REVENUES</b>							
12-4701-00-00	INTEREST INCOME	500	576	0	310	350	0
	<b>TOTAL REVENUES</b>	<b>500</b>	<b>576</b>	<b>0</b>	<b>310</b>	<b>350</b>	<b>0</b>
	<b>TOTAL FUNDS AVAILABLE</b>	<b>1,094,344</b>	<b>1,116,634</b>	<b>347,183</b>	<b>347,494</b>	<b>347,533</b>	<b>0</b>
<b>EXPENDITURES</b>							
12-5409-50-99	DEMOLITION	1,116,558	769,451	0	1,435	1,975	0
12-5198-99-99	PENSION ADJUSTMENT	0	0	0	150,000	345,558	0
	<b>TOTAL EXPENSES</b>	<b>1,116,558</b>	<b>769,451</b>	<b>0</b>	<b>151,435</b>	<b>347,533</b>	<b>0</b>
	<b>TOTAL EXPENDITURES</b>	<b>1,116,558</b>	<b>769,451</b>	<b>0</b>	<b>151,435</b>	<b>347,533</b>	<b>0</b>
	ENDING BALANCE SEPTEMBER 30	(22,214)	347,183	347,183	196,059	0	0
	INCREASE/(DECREASE)	(1,116,058)	(768,874)	0	(151,125)	(347,183)	0

Note: The revenues have been assigned to demolish the old hospital

**CITY OF GAINESVILLE  
BUDGET 2022-2023  
CABLE PEG FEE FUND**

<b>ACCOUNT NUMBER</b>	<b>DESCRIPTION</b>	<b>2020-21 REVISED</b>	<b>2020-21 ACTUAL</b>	<b>2021-22 ADOPTED BUDGET</b>	<b>2021-22 ACTUAL SIX MONTHS</b>	<b>2021-22 REVISED BUDGET</b>	<b>2022-23 PROPOSED BUDGET</b>
	BEGINNING BALANCE OCTOBER 1	157,279	186,015	207,828	207,828	207,828	194,228
<b>REVENUES</b>							
26-4117-00-00	PEG FEES REVENUES	12,500	21,472	1,200	4,966	8,000	8,000
26-4701-00-00	INTEREST REVENUE	400	403	400	268	400	400
	<b>TOTAL REVENUES</b>	<b>12,900</b>	<b>21,874</b>	<b>1,600</b>	<b>5,235</b>	<b>8,400</b>	<b>8,400</b>
	<b>TOTAL FUNDS AVAILABLE</b>	<b>170,179</b>	<b>207,889</b>	<b>209,428</b>	<b>213,062</b>	<b>216,228</b>	<b>202,628</b>
<b>EXPENDITURES</b>							
26-6508-10-10	OFFICE MACHINERY AND	61	61	0	0	22,000	0
	<b>TOTAL OFFICE MACHINERY AND EQUIPMEN</b>	<b>61</b>	<b>61</b>	<b>0</b>	<b>0</b>	<b>22,000</b>	<b>0</b>
	<b>TOTAL EXPENDITURES</b>	<b>61</b>	<b>61</b>	<b>0</b>	<b>0</b>	<b>22,000</b>	<b>0</b>
	ENDING BALANCE SEPTEMBER 30	170,118	207,828	209,428	213,062	194,228	202,628
	INCREASE/(DECREASE)	12,839	21,813	1,600	5,235	(13,600)	8,400

Note: This is a restricted fund. The revenues are comprised of a one percent (1%) fee paid by Time Warner to support public, educational and governmental (PEG) programming. These funds may be used only to support capital costs (e.g., equipment) related to PEG channels.



## FIDUCIARY FUND

**Cemetery Permanent Trust Fund** – this fiduciary fund is used to account for the principal trust amounts received and related interest revenue derived from the sale of cemetery lots. The interest revenue of the trust is used to assist in funding the operations of the Fairview Cemetery accounted for the General Fund.

**Cohen Scholarship Trust Fund** – this fiduciary fund is used to account for the donation from the Harry Cohen estate and associated interest revenue, which is to be used for granting annual scholarships to Gainesville High School graduating students continuing their education at the University of Texas.

**CITY OF GAINESVILLE  
BUDGET 2022-2023  
CEMETERY PERMANENT TRUST FUND**

<b>ACCOUNT NUMBER</b>	<b>DESCRIPTION</b>	<b>2020-21 REVISED BUDGET</b>	<b>2020-21 ACTUAL</b>	<b>2021-22 ADOPTED BUDGET</b>	<b>2021-22 ACTUAL SIX MONTHS</b>	<b>2021-22 REVISED BUDGET</b>	<b>2022-23 PROPOSED BUDGET</b>
	BEGINNING BALANCE OCTOBER 1	1,645,150	1,645,150	1,685,620	1,685,620	1,685,620	1,689,420
<b>REVENUES</b>							
81-4407-00-00	LOT SALES AND NOTARY	30,000	71,664	35,000	17,191	35,000	35,000
81-4701-00-00	INTEREST REVENUE	17,800	806	1,200	468	800	800
	<b>TOTAL REVENUES</b>	<b>47,800</b>	<b>72,470</b>	<b>36,200</b>	<b>17,667</b>	<b>35,800</b>	<b>35,800</b>
	<b>TOTAL AVAILABLE FUNDS</b>	<b>1,692,950</b>	<b>1,717,620</b>	<b>1,721,820</b>	<b>1,703,287</b>	<b>1,721,420</b>	<b>1,725,220</b>
81-5701-50-99	TRANSFER TO GENERAL	32,000	32,000	32,000	16,000	32,000	32,000
	<b>TOTAL EXPENDITURES</b>	<b>32,000</b>	<b>32,000</b>	<b>32,000</b>	<b>16,000</b>	<b>32,000</b>	<b>32,000</b>
	ENDING BALANCE SEPTEMBER 30	1,660,950	1,685,620	1,689,820	1,687,287	1,689,420	1,693,220
	INCREASE/DECREASE	15,800	40,470	4,200	1,667	3,800	3,800

**CITY OF GAINESVILLE  
BUDGET 2022-2023  
COHEN SCHOLARSHIP FUND**

ACCOUNT NUMBER	DESCRIPTION	2020-21 REVISED BUDGET	2020-21 ACTUAL	2021-22 ADOPTED BUDGET	2021-22 ACTUAL SIX MONTHS	2021-22 REVISED BUDGET	2022-23 PROPOSED BUDGET
	BEGINNING BALANCE OCTOBER 1	11,068	11,323	11,327	11,327	11,327	11,133
REVENUES							
84-4701-00-00	INTEREST REVENUE	6	4	6	1	6	6
	TOTAL REVENUES	6	4	6	1	6	6
	TOTAL FUNDS AVAILABLE	11,074	11,327	11,333	11,329	11,333	11,139
EXPENDITURES							
84-5499-10-10	MISCELLANEOUS SERVIC	200	0	200	0	200	200
	TOTAL EXPENDITURES	200	0	200	0	200	200
	ENDING BALANCE SEPTEMBER 30	10,874	11,327	11,133	11,329	11,133	10,939
	INCREASE/DECREASE	(194)	4	(194)	1	(194)	(194)



**APPENDIX A-2023-2027 FIVE YEAR BUDGET**

**City of Gainesville**  
**Five –Year Budget**  
**FY 2023 - 2027**

The five-year budget is a tool that uses trend analysis and planned capital expenditures to determine the future cost of City operations. This tool shall be used as a model to help determine the impact of current decisions on future budgets. The five-year budget does not bind the City Council to any commitment of funds for any project or budget period. Moreover, this budget should not be viewed as a goal for future spending.

**Purpose:**

The attached multi-year budget model is designed to help Council and staff anticipate the impact of current decisions on future budgets. City staff shall incorporate the anticipated cost of all debt, capital improvements, personnel levels, and personnel benefit changes to the model, so the Council will have the required data to make financial decisions. This budget provides information on cash flow, reserve levels, and impacts on future rates.

**Five-Year Budget Development Process:**

A ten year history for the trend analysis is used for most revenue and expenditure line items throughout the budget. If a 10-year trend is not available, a 5-year trend is used. In several instances, however, neither a 10 nor a 5-year trend is available because of changes in the City’s operations. In these cases, a flat prediction was budgeted or a slight increase was budgeted. If a long-term contract is in place, the contract pricing is used to configure the budget. Bonds are calculated at 5% based on recommendations from the City’s financial advisor.

Personnel expenses are based on providing merit raises of 2% (Meets Expectation), 4% (Exceeds Expectation), and 6% (Outstanding) for the current number of approved positions. The across-the-board average for merit increases based on this system is 3.8%. A 0.5% reduction is applied to the 3.8% increase to address turnover. This 3.3% increase in salary is also applied to the increase in budgeted overtime. A higher percentage increase was used for salary calculations for departments with under four employees because there is usually less turnover and more experienced employees in these positions.

Retirement rates are based on projections from the Texas Municipal Retirement System, which includes the City paying down additional pension liability than required by the system (FY 2023 - 12.6%, FY 2024 – 12.7%, FY 2025 – 12.8%, FY 2026 – 12.73%, and FY 2027 – 12.38%). Health benefits are calculated at a 5% annual increase. Longevity is figured at an additional \$60 per year per employee. An employee turnover factor is not incorporated into the longevity calculations.

The combined General Fund and Interest and Sinking Fund tax rates were budgeted as follows: \$0.6239 (FY 2023), \$0.6222 (FY 2024), \$0.6146 (FY 2025), \$0.6146 (FY 2026), and \$0.6076 (FY 2027). Taxable property values are estimated to increase an average of 5.46% annually. Sales tax revenue is anticipated to stabilize by FY 2024 and begin to grow at a 1.5% annual increase. Sales tax rebates were adjusted to match the estimated sales tax revenue and the current economic development agreements.

The Water and Sewer Fund will increase water and sewer rates by 4% and 10% respectfully in FY 2023. The rates will also increase in FY 2024 by 4% for both water and sewer. The increases are mainly due to Gainesville issuing a \$2.71 million bond for a new water line in FY 2022 and a \$5.25 million bond in FY 2023 for additional sewer capacity. The sewer expansion will allow additional development on the east and central portions of the City. The new water line will replace a section of the system that is past its life expectancy and causing major maintenance issues.

The Solid Waste Fund shows a 4% rate increase in FY 2023, while a 5% increase is shown in FY 2025. These rates include paying debt service for a bond issuance in FY 2018 for \$3 million, which is being used to build a new transfer station.

All other fund revenues are based on trend analysis and do not include rate increases. These increases allow the funds to pay for all of the items in the Capital Improvement Program (CIP) and regular operations.

**CITY OF GAINESVILLE  
FIVE-YEAR BUDGET 2023-2027  
GENERAL FUND SUMMARY**

	2022-23	2023-24	2024-25	2025-26	2026-27
	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET
BEGINNING BALANCE OCTOBER 1	7,704,507	7,744,870	7,831,254	7,889,709	7,895,459
REVENUES	19,687,401	20,385,937	21,056,609	21,547,852	22,062,141
<b>TOTAL FUNDS AVAILABLE</b>	<b>27,391,908</b>	<b>28,130,807</b>	<b>28,887,862</b>	<b>29,437,560</b>	<b>29,957,600</b>
<b>EXPENDITURES</b>					
GEN GOVNT ADMIN	658,121	679,573	708,255	736,992	768,358
INFORMATION TECHNOLOGY	384,018	348,147	392,821	389,833	428,048
HUMAN RESOURCES	259,167	282,755	287,146	312,213	318,190
BUILDING OPERATIONS	78,134	55,574	55,740	55,765	64,415
PUBLIC ASSISTANCE	129,450	144,450	144,450	144,450	144,450
MUNICIPAL COURT	307,982	317,898	329,211	339,707	350,209
CIVIC CENTER	316,369	279,300	316,208	312,050	319,050
PLANNING/ZONING	349,192	361,137	369,625	378,478	387,747
CODE COMPLIANCE	291,545	300,307	310,197	319,841	331,395
FINANCE	662,591	679,952	698,377	716,441	734,820
POLICE	6,632,403	7,010,149	7,278,291	7,439,363	7,563,701
EMERGENCY MGT.	49,322	37,960	38,515	39,065	40,197
FIRE	4,975,768	5,210,615	5,283,579	5,566,999	5,658,341
PUBLIC SERVICES ADM	108,730	116,136	122,679	129,345	136,219
STREETS	933,177	940,647	1,005,550	980,526	1,013,142
GARAGE	309,601	320,062	328,944	339,347	350,050
PARKS	1,147,870	1,136,059	1,129,667	1,178,584	1,194,816
FRANK BUCK ZOO	1,535,082	1,561,612	1,616,439	1,634,031	1,663,703
CEMETERY	328,516	337,219	402,461	358,072	368,239
NON-DEPT'L	190,000	180,000	180,000	171,000	170,000
<b>TOTAL EXPENDITURES</b>	<b>19,647,038</b>	<b>20,299,554</b>	<b>20,998,154</b>	<b>21,542,101</b>	<b>22,005,090</b>
ENDING BALANCE SEPTEMBER 30	7,744,870	7,831,254	7,889,709	7,895,459	7,952,509
INCREASE(DECREASE) IN FUND BALANCE	40,363	86,384	58,455	5,750	57,050

CITY OF GAINESVILLE  
 FIVE-YEAR BUDGET 2023-2027  
 GENERAL FUND REVENUES

ACCOUNT NUMBER	DESCRIPTION	2022-23 BUDGET	2023-24 BUDGET	2024-25 BUDGET	2025-26 BUDGET	2026-27 BUDGET
01-4001-00-00	CURRENT TAXES RESOLVED	7,114,147	7,458,153	7,820,941	8,203,538	8,607,024
01-4002-00-00	DELINQUENT TAXES RESOLVED	50,000	54,000	54,000	54,000	54,000
01-4003-00-00	PENALTY AND INTEREST	40,000	41,000	41,000	41,000	41,000
01-4005-00-00	REFUNDS AND ADJUSTMENTS	(40,000)	(40,000)	(40,000)	(40,000)	(40,000)
	<b>SUBTOTAL</b>	<b>7,164,147</b>	<b>7,513,153</b>	<b>7,875,941</b>	<b>8,258,538</b>	<b>8,662,024</b>
01-4100-00-00	SALES TAX REBATE	(50,000)	(10,000)	(10,000)	(10,000)	(10,000)
01-4101-00-00	SALES TAXES	6,300,000	6,300,000	6,394,500	6,490,418	6,587,774
01-4102-00-00	FRANCHISE FEE - ELECTRIC	770,000	787,000	787,000	787,000	787,000
01-4103-00-00	MIXED DRINK TAX	36,000	36,436	36,876	37,323	37,774
01-4105-00-00	WATER TOWER LEASE	91,000	91,000	91,000	91,000	91,000
01-4106-00-00	FRANCHISE FEE - PHONES	30,000	29,379	28,771	28,175	27,592
01-4107-00-00	FRANCHISE FEE - CABLE TV	75,000	72,143	69,394	66,750	64,207
01-4108-00-00	FRANCHISE FEE - GAS	170,000	196,000	196,000	196,000	196,000
	<b>SUBTOTAL</b>	<b>7,422,000</b>	<b>7,501,957</b>	<b>7,593,541</b>	<b>7,686,665</b>	<b>7,781,347</b>
01-4201-00-00	BUILDING PERMITS	381,128	400,000	400,000	400,000	400,000
01-4202-00-00	ANNUAL PERMITS	25,000	27,000	27,000	27,500	27,500
01-4204-00-00	HEALTH INSPECTIONS	5,000	5,000	5,000	5,000	5,000
01-4205-00-00	ZONING PERMITS	7,000	8,000	8,000	9,000	9,000
01-4206-00-00	ALCOHOL BEVERAGE SALES PERMITS	7,000	8,000	8,000	8,000	8,000
01-4212-00-00	ITINERANT VENDOR PERMIT	3,000	4,500	4,500	5,000	5,000
	<b>SUBTOTAL</b>	<b>428,128</b>	<b>452,500</b>	<b>452,500</b>	<b>454,500</b>	<b>454,500</b>
01-4301-00-00	MUNICIPAL COURT FINES	350,000	450,000	460,000	460,000	460,000
01-4302-00-00	PARKING FINES	200	700	700	700	700
01-4304-00-00	DISMISSAL FEES	6,000	6,500	6,500	6,500	6,500
01-4311-00-00	FINGERPRINT FEES	500	650	650	650	650
01-4316-00-00	SCHL ZONE/CHILD SAFETY FUND	1,600	1,600	1,600	1,700	1,700
	<b>SUBTOTAL</b>	<b>358,300</b>	<b>459,450</b>	<b>469,450</b>	<b>469,550</b>	<b>469,550</b>
01-4405-00-00	CIVIC CENTER RENTAL	45,000	45,000	54,000	54,000	54,000
01-4406-00-00	CEMETERY FEES	131,000	135,000	135,000	135,000	140,000
01-4407-00-00	CEMETERY ADMINISTRATION FEE	3,000	3,500	3,500	4,000	4,000
01-4412-00-00	SANTA FE DEPOT RENTAL	0	0	0	0	0
	<b>SUBTOTAL</b>	<b>179,000</b>	<b>183,500</b>	<b>192,500</b>	<b>193,000</b>	<b>198,000</b>
01-4501-00-00	SWIMMING POOL FEES	100,000	100,000	103,000	103,000	103,000
01-4504-00-00	SWIMMING POOL CONCESSION STAND	13,500	13,500	13,500	14,000	14,000
01-4507-00-00	LEONARD PARK PAVILLION RENTAL	8,500	8,500	9,000	9,000	9,000
01-4510-00-00	BASEBALL FIELD FEES	30,000	32,000	32,000	32,000	32,000
	<b>SUBTOTAL</b>	<b>152,000</b>	<b>154,000</b>	<b>157,500</b>	<b>158,000</b>	<b>158,000</b>
01-4623-00-00	NSF CHARGES	0	52	52	52	52
01-4628-00-00	CREDIT CARD CONVENIENCE FEE	200	3,000	3,000	3,000	3,000
	<b>SUBTOTAL</b>	<b>200</b>	<b>3,052</b>	<b>3,052</b>	<b>3,052</b>	<b>3,052</b>
01-4701-00-00	INTEREST REVENUE	50,000	150,000	150,000	150,000	150,000
01-4702-00-00	TAX CERTIFICATES	700	700	700	700	700

01-4709-00-00	MISCELLANEOUS REVENUE	70,000	80,000	80,000	80,000	80,000
01-4713-00-00	TRAIN REVENUES	45,000	55,000	56,000	56,000	56,000
01-4725-00-00	LIEN REVENUES	8,000	8,000	10,000	10,000	10,000
01-4729-00-00	KIDS FISHFEST REVENUES	3,000	3,000	3,000	3,000	3,000
01-4730-00-00	LAND LEASE (Used for Parks)	32,500	32,500	32,500	32,500	32,500
01-4735-00-00	ANIMAL SHELTER FEE	122,000	122,000	122,000	122,000	122,000
01-4767-00-00	SPRING FLING BOOTH FEES	4,500	4,500	5,000	5,000	5,000
01-4771-00-00	ZOO ADMISSIONS REVENUE	400,000	404,000	408,040	412,120	416,242
01-4772-00-00	ZOO ANNUAL PASS	22,000	22,000	23,000	23,000	23,000
01-4775-00-00	ZOO EDUCATIONAL PROGRAM	25,000	50,000	50,000	52,000	52,000
01-4776-00-00	ZOO MERCHANDISE SOLD	200,000	200,000	200,000	210,000	210,000
01-4778-00-00	ZOO CONCESSION-PRIVATE PARTY REV.	3,200	5,500	5,500	6,000	6,000
	<b>SUBTOTAL</b>	<b>985,900</b>	<b>1,137,200</b>	<b>1,145,740</b>	<b>1,162,320</b>	<b>1,166,442</b>
01-4806-00-00	GRANT REV-HOMELAND SECURITY	0	0	0	0	0
	<b>SUBTOTAL</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
01-4910-00-00	TRANSFER FROM MC CASE JUV FUND	13,000	13,000	13,000	13,000	13,000
01-4918-00-00	TRANSFER FROM GEDC FUND	30,000	30,000	30,000	30,000	30,000
01-4919-00-00	TRANSFER FROM COVIC - 19 FUND	0	0	0	0	0
01-4922-00-00	TRANSFER FROM H/M - FESTIVALS/ZOO	97,750	97,750	97,750	97,750	97,750
01-4922-00-00	TRANSFER FROM H/M-FEST/CIVIC/DEPOT	316,368	279,300	316,208	312,050	319,050
01-4922-00-00	TRANSFER FROM H/M-WEBSITE	7,000	7,000	7,000	7,000	7,000
01-4940-00-00	TRANSFER FROM CONSTRUCTION PROJ	0	0	0	0	0
01-4955-00-00	TRANSFER FROM ASSIGNED FUND	0	0	0	0	0
01-4960-00-00	TRANSFER FROM W&S UTILITY FUND	882,933	882,933	925,314	925,314	925,314
01-4960-00-00	TRANSFER FROM W&S-STR RENTAL	421,538	421,538	479,594	479,594	479,594
01-4967-00-00	TRANSFER FROM STORMWTR FUND	208,201	228,668	228,668	228,668	228,668
01-4968-00-00	TRANSFER FROM S/W FUND	765,131	765,131	801,857	801,857	801,857
01-4968-00-00	TRANSFER FROM S/W-STR RENTAL	223,805	223,805	234,993	234,993	234,993
01-4981-00-00	TRANSFER FROM CEM. PERM. FUND	32,000	32,000	32,000	32,000	32,000
	<b>SUBTOTAL</b>	<b>2,997,726</b>	<b>2,981,125</b>	<b>3,166,384</b>	<b>3,162,226</b>	<b>3,169,226</b>
	<b>GENERAL FUND REVENUES</b>	<b>19,687,401</b>	<b>20,385,937</b>	<b>21,056,609</b>	<b>21,547,852</b>	<b>22,062,141</b>

**CITY OF GAINESVILLE**  
**FIVE-YEAR BUDGET 2023-2027**  
**GENERAL FUND BY DIVISION**

Division	2022-23	2023-24	2024-25	2025-26	2026-27
	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET
GEN GOVNT ADMIN	658,121	679,573	708,255	736,992	768,358
INFORMATION TECHNOLOGY	384,018	348,147	392,821	389,833	428,048
HUMAN RESOURCES	259,167	282,755	287,146	312,213	318,190
BUILDING OPERATIONS	78,134	55,574	55,740	55,765	64,415
PUBLIC ASSISTANCE	129,450	144,450	144,450	144,450	144,450
MUNICIPAL COURT	307,982	317,898	329,211	339,707	350,209
CIVIC CENTER	316,369	279,300	316,208	312,050	319,050
PLANNING/ZONING	349,192	361,137	369,625	378,478	387,747
CODE COMPLIANCE	291,545	300,307	310,197	319,841	331,395
FINANCE	662,591	679,952	698,377	716,441	734,820
POLICE	6,632,403	7,010,149	7,278,291	7,439,363	7,563,701
EMERGENCY MGT.	49,322	37,960	38,515	39,065	40,197
FIRE	4,975,768	5,210,615	5,283,579	5,566,999	5,658,341
PUBLIC SERVICES ADM	108,730	116,136	122,679	129,345	136,219
STREETS	933,177	940,647	1,005,550	980,526	1,013,142
GARAGE	309,601	320,062	328,944	339,347	350,050
PARKS	1,147,870	1,136,059	1,129,667	1,178,584	1,194,816
FRANK BUCK ZOO	1,535,082	1,561,612	1,616,439	1,634,031	1,663,703
CEMETERY	328,516	337,219	402,461	358,072	368,239
NON-DEPT'L	190,000	180,000	180,000	171,000	170,000
<b>TOTAL</b>	<b>19,647,038</b>	<b>20,299,554</b>	<b>20,998,154</b>	<b>21,542,101</b>	<b>22,005,090</b>

**CITY OF GAINESVILLE**  
**FIVE-YEAR BUDGET 2023-2027**  
**GENERAL FUND BY CATEGORY**

Category	2022-23	2023-24	2024-25	2025-26	2026-27
	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET
SALARIES AND BENEFITS	15,347,159	15,979,262	16,585,378	17,171,555	17,742,113
SUPPLIES	763,362	723,330	723,852	734,383	737,431
MAINTENANCE	664,296	625,983	630,858	638,534	637,044
SERVICES	2,077,566	2,098,543	2,120,880	2,160,193	2,184,811
MINOR EQUIP./PROJ.	116,759	82,987	88,735	65,987	69,241
CAPITAL	358,446	465,000	524,000	456,000	320,000
PUBLIC ASSISTANCE	129,450	144,450	144,450	144,450	144,450
NON-DEPARTMENTAL	190,000	180,000	180,000	171,000	170,000
<b>TOTAL</b>	<b>19,647,038</b>	<b>20,299,554</b>	<b>20,998,154</b>	<b>21,542,101</b>	<b>22,005,090</b>

**CITY OF GAINESVILLE**  
**FIVE-YEAR BUDGET 2023-2027**  
**GENERAL FUND ADMINISTRATION**

ACCOUNT NUMBER	DESCRIPTION	2022-23	2023-24	2024-25	2025-26	2026-27
		BUDGET	BUDGET	BUDGET	BUDGET	BUDGET
01-5101-10-10	SALARIES	318,140	337,228	357,462	378,910	401,644
01-5106-10-10	OVERTIME	900	900	900	900	900
01-5110-10-10	LONGEVITY	1,020	1,200	1,380	1,560	1,740
01-5111-10-10	RETIREMENT	67,324	70,816	74,140	76,894	78,427
01-5112-10-10	FICA	21,207	26,874	28,436	30,090	31,843
01-5116-10-10	HEALTH/LIFE INSURANCE	43,891	46,086	48,390	50,809	53,350
01-5118-10-10	WORKER COMPENSATION	595	595	595	595	595
01-5119-10-10	OTHER PAYROLL EXPENSE	2,960	2,960	2,960	2,960	2,960
	<b>SUBTOTAL SALARIES &amp; BENEFITS</b>	<b>456,037</b>	<b>486,659</b>	<b>514,263</b>	<b>542,719</b>	<b>571,459</b>
01-5201-10-10	OFFICE SUPPLIES	2,000	2,100	2,100	2,100	2,200
01-5202-10-10	POSTAGE	500	500	500	550	550
01-5295-10-10	SPECIAL EVENT SUPPLIES	3,500	3,500	3,750	3,750	3,750
01-5298-10-10	COPIER - RENT/MAINT.	2,000	2,060	2,060	2,060	2,100
01-5299-10-10	MISCELLANEOUS SUPPLIES	6,300	6,300	6,300	6,300	6,400
	<b>SUBTOTAL SUPPLIES</b>	<b>14,300</b>	<b>14,460</b>	<b>14,710</b>	<b>14,760</b>	<b>15,000</b>
01-5309-10-10	OFFICE EQUIPMENT MAINTENANCE	0	0	0	0	0
	<b>SUBTOTAL MAINTENANCE</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
01-5401-10-10	COMMUNICATIONS	16,380	13,900	14,128	14,360	14,595
01-5402-10-10	DUES & SUBSCRIPTIONS	17,200	16,000	16,000	16,000	16,500
01-5403-10-10	GENERAL INSURANCE	23,900	23,900	23,900	23,900	23,900
01-5404-10-10	PROFESSIONAL FEES	64,700	64,700	64,700	64,700	64,700
01-5405-10-10	ADVERTISING	4,000	4,000	4,000	4,000	4,300
01-5406-10-10	TRAINING	6,000	6,000	6,000	6,000	6,500
01-5409-10-10	CONTRACTUAL SERVICES	27,000	27,000	27,500	27,500	28,000
01-5412-10-10	ELECTION EXPENSE	12,000	6,250	6,250	6,250	6,500
01-5418-10-10	AUTO ALLOWANCE	9,004	9,004	9,004	9,004	9,004
01-5460-10-10	OFFICE EQUIPMENT RENTAL	4,600	4,600	4,700	4,700	4,700
01-5475-10-10	COPY MACHINE USAGE	2,000	2,000	2,000	2,000	2,000
01-5499-10-10	MISCELLANEOUS SERVICES	1,000	1,100	1,100	1,100	1,200
	<b>SUBTOTAL SERVICES</b>	<b>187,784</b>	<b>178,454</b>	<b>179,282</b>	<b>179,514</b>	<b>181,899</b>
01-5508-10-10	OFFICE MACHINERY & EQUIPMENT	0	0	0	0	0
	<b>SUBTOTAL MINOR EQUIPMENT</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
01-6508-10-10	OFFICE MACHINERY & EQUIPMENT	0	0	0	0	0
	<b>SUBTOTAL CAPITAL</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
	<b>ADMINISTRATION</b>	<b>658,121</b>	<b>679,573</b>	<b>708,255</b>	<b>736,992</b>	<b>768,358</b>

CITY OF GAINESVILLE  
 FIVE-YEAR BUDGET 2023-2027  
 GENERAL FUND Information Technology

ACCOUNT NUMBER	DESCRIPTION	2022-23 BUDGET	2023-24 BUDGET	2024-25 BUDGET	2025-26 BUDGET	2026-27 BUDGET
01-5101-10-12	SALARIES	139,581	147,956	156,833	166,243	176,218
01-5110-10-12	LONGEVITY	540	600	660	720	780
01-5111-10-12	RETIREMENT	18,225	19,395	20,692	21,784	22,427
01-5112-10-12	FICA	11,065	11,683	12,366	13,091	13,859
01-5116-10-12	HEALTH/LIFE INSURANCE	8,266	8,679	9,113	9,569	10,047
01-5118-10-12	WORKER COMPENSATION	231	231	231	231	231
01-5119-10-12	OTHER PAYROLL EXPENSE	260	260	260	260	260
	<b>SUBTOTAL SALARIES &amp; BENEFITS</b>	<b>178,168</b>	<b>188,804</b>	<b>200,156</b>	<b>211,898</b>	<b>223,822</b>
01-5201-10-12	OFFICE SUPPLIES	150	200	200	200	225
01-5299-10-12	MISCELLANEOUS SUPPLIES	2,000	2,000	2,100	2,100	2,100
	<b>SUBTOTAL SUPPLIES</b>	<b>2,150</b>	<b>2,200</b>	<b>2,300</b>	<b>2,300</b>	<b>2,325</b>
01-5304-10-12	MACHINERY AND EQUIP MAINTENANCE	24,410	24,410	24,410	24,410	24,410
01-5319-10-12	SOFTWARE MAINTENANCE	44,621	45,513	46,424	47,352	48,299
	<b>SUBTOTAL MAINTENANCE</b>	<b>69,031</b>	<b>69,923</b>	<b>70,834</b>	<b>71,762</b>	<b>72,709</b>
01-5401-10-12	COMMUNICATIONS	30,952	31,262	31,574	31,890	32,209
01-5403-10-12	GENERAL INSURANCE	105	133	133	133	133
01-5404-10-12	PROFESSIONAL FEES	600	600	600	600	600
01-5406-10-12	TRAINING	2,600	325	325	350	350
01-5418-10-12	AUTO ALLOWANCE	3,900	3,900	3,900	3,900	3,900
	<b>SUBTOTAL SERVICES</b>	<b>38,157</b>	<b>36,220</b>	<b>36,532</b>	<b>36,873</b>	<b>37,192</b>
01-5508-10-12	OFFICE MACHINERY & EQUIPMENT	32,939	9,000	19,000	8,000	8,000
	<b>SUBTOTAL MINOR EQUIPMENT</b>	<b>32,939</b>	<b>9,000</b>	<b>19,000</b>	<b>8,000</b>	<b>8,000</b>
01-6508-10-12	OFFICE MACHINERY & EQUIPMENT	63,573	42,000	64,000	59,000	84,000
	<b>SUBTOTAL CAPITAL</b>	<b>63,573</b>	<b>42,000</b>	<b>64,000</b>	<b>59,000</b>	<b>84,000</b>
	<b>ADMINISTRATION</b>	<b>384,018</b>	<b>348,147</b>	<b>392,821</b>	<b>389,833</b>	<b>428,048</b>

CITY OF GAINESVILLE  
 FIVE-YEAR BUDGET 2023-2027  
 GENERAL FUND HUMAN RESOURCES

ACCOUNT NUMBER	DESCRIPTION	2022-23 BUDGET	2023-24 BUDGET	2024-25 BUDGET	2025-26 BUDGET	2026-27 BUDGET
01-5101-10-13	SALARIES	168,209	178,302	189,000	200,340	212,360
01-5106-10-13	OVERTIME	1,500	1,590	1,685	1,787	1,894
01-5110-10-13	LONGEVITY	1,980	2,100	2,220	2,340	2,460
01-5111-10-13	RETIREMENT	22,525	23,966	25,552	26,884	27,661
01-5112-10-13	FICA	13,676	14,436	15,271	16,156	17,093
01-5116-10-13	HEALTH/LIFE INSURANCE	16,506	17,331	18,198	19,108	20,063
01-5118-10-13	WORKER COMPENSATION	286	289	289	289	289
01-5119-10-13	OTHER PAYROLL EXPENSES	2,820	2,820	2,820	2,820	2,820
	<b>SUBTOTAL SALARIES &amp; BENEFITS</b>	<b>227,502</b>	<b>240,835</b>	<b>255,035</b>	<b>269,723</b>	<b>284,640</b>
01-5201-10-13	OFFICE SUPPLIES	2,500	2,500	2,500	2,500	2,600
01-5202-10-13	POSTAGE	200	200	200	200	225
01-5299-10-13	MISCELLANEOUS SUPPLIES	3,500	3,681	3,871	4,070	4,280
	<b>SUBTOTAL SUPPLIES</b>	<b>6,200</b>	<b>6,381</b>	<b>6,571</b>	<b>6,770</b>	<b>7,105</b>
01-5309-10-13	OFFICE EQUIPMENT MAINTENANCE	0	0	0	0	0
	<b>SUBTOTAL MAINTENANCE</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
01-5401-10-13	COMMUNICATIONS	3,000	3,000	3,000	3,000	3,000
01-5402-10-13	DUES & SUBSCRIPTIONS	800	800	800	900	900
01-5403-10-13	GENERAL INSURANCE	245	245	245	245	245
01-5404-10-13	PROFESSIONAL FEES	3,500	3,500	3,500	3,500	3,700
01-5406-10-13	TRAINING	3,750	13,775	3,775	13,775	4,000
01-5409-10-13	CONTRACTUAL SERVICES	5,500	5,500	5,500	5,500	5,700
01-5418-10-13	AUTO ALLOWANCE	3,900	3,900	3,900	3,900	3,900
01-5460-10-13	OFFICE EQUIPMENT RENTAL	2,020	2,020	2,020	2,100	2,100
01-5499-10-13	MISCELLANEOUS SERVICES	2,750	2,800	2,800	2,800	2,900
	<b>SUBTOTAL SERVICES</b>	<b>25,465</b>	<b>35,540</b>	<b>25,540</b>	<b>35,720</b>	<b>26,445</b>
01-5508-10-13	OFFICE MACHINERY & EQUIPMENT	0	0	0	0	0
	<b>SUBTOTAL MINOR EQUIPMENT</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
	<b>HUMAN RESOURCES</b>	<b>259,167</b>	<b>282,755</b>	<b>287,146</b>	<b>312,213</b>	<b>318,190</b>

CITY OF GAINESVILLE  
 FIVE-YEAR BUDGET 2023-2027  
 GENERAL FUND BUILDING OPERATIONS

ACCOUNT NUMBER	DESCRIPTION	2022-23	2023-24	2024-25	2025-26	2026-27
		BUDGET	BUDGET	BUDGET	BUDGET	BUDGET
01-5208-10-15	CLEANING SUPPLIES	3,350	3,550	3,550	3,550	3,700
01-5212-10-15	BOTANICAL & AGRICULTURAL	50	65	65	65	65
01-5299-10-15	MISCELLANEOUS SUPPLIES	100	125	125	150	150
	<b>SUBTOTAL SUPPLIES</b>	<b>3,500</b>	<b>3,740</b>	<b>3,740</b>	<b>3,765</b>	<b>3,915</b>
01-5302-10-15	BUILDING MAINTENANCE	17,000	6,000	6,000	6,000	14,000
01-5304-10-15	MACHINERY & EQUIPMENT MAINT.	10,000	0	0	0	0
	<b>SUBTOTAL MAINTENANCE</b>	<b>27,000</b>	<b>6,000</b>	<b>6,000</b>	<b>6,000</b>	<b>14,000</b>
01-5403-10-15	GENERAL INSURANCE	16,422	16,422	16,422	16,422	16,422
01-5408-10-15	ELECTRIC UTILITY SERVICE	11,000	9,000	9,000	9,000	9,000
01-5409-10-15	CONTRACTUAL SERVICES	10,000	11,000	11,000	11,000	11,500
01-5441-10-15	SOLID WASTE UTILITY SERVICE	3,312	3,312	3,478	3,478	3,478
01-5442-10-15	WATER/SEWER UTILITY SERVICE	5,700	5,000	5,000	5,000	5,000
01-5446-10-15	STORM WATER UTILITY FEES	1,200	1,100	1,100	1,100	1,100
01-5499-10-15	MISCELLANEOUS SERVICES	0		0	0	0
	<b>SUBTOTAL SERVICES</b>	<b>47,634</b>	<b>45,834</b>	<b>46,000</b>	<b>46,000</b>	<b>46,500</b>
01-6502-10-15	BUILDINGS	0	0	0	0	0
01-6504-10-15	MACHINERY & EQUIPMENT	0	0	0	0	0
	<b>SUBTOTAL CAPITAL(OVER \$15,000)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
	<b>BUILDING OPERATIONS</b>	<b>78,134</b>	<b>55,574</b>	<b>55,740</b>	<b>55,765</b>	<b>64,415</b>

CITY OF GAINESVILLE  
 FIVE-YEAR BUDGET 2023-2027  
 GENERAL FUND PUBLIC ASSISTANCE

ACCOUNT NUMBER	DESCRIPTION	2022-23	2023-24	2024-25	2025-26	2026-27
		BUDGET	BUDGET	BUDGET	BUDGET	BUDGET
01-5902-10-19	STANFORD HOUSE	5,000	5,000	5,000	5,000	5,000
01-5903-10-19	MHMR SERVICES OF TEXOMA	5,000	5,000	5,000	5,000	5,000
01-5904-10-19	ABIGAIL'S ARMS	7,000	7,000	7,000	7,000	7,000
01-5908-10-19	CASA	5,000	5,000	5,000	5,000	5,000
01-5910-10-19	TRI-COUNTY SENIOR NUTRITION	5,000	5,000	5,000	5,000	5,000
01-5911-10-19	COOKE COUNTY YOUTH CENTER	12,450	12,450	12,450	12,450	12,450
01-5913-10-19	NOAH'S ARK	90,000	105,000	105,000	105,000	105,000
	<b>SUBTOTAL PUBLIC ASSISTANCE</b>	<b>129,450</b>	<b>144,450</b>	<b>144,450</b>	<b>144,450</b>	<b>144,450</b>
	<b>PUBLIC ASSISTANCE</b>	<b>129,450</b>	<b>144,450</b>	<b>144,450</b>	<b>144,450</b>	<b>144,450</b>

CITY OF GAINESVILLE  
 FIVE-YEAR BUDGET 2023-2027  
 GENERAL FUND MUNICIPAL COURT

ACCOUNT NUMBER	DESCRIPTION	2022-23	2023-24	2024-25	2025-26	2026-27
		BUDGET	BUDGET	BUDGET	BUDGET	BUDGET
01-5101-10-21	SALARIES	192,292	198,638	205,193	211,964	218,959
01-5106-10-21	OVERTIME	4,500	4,649	4,802	4,960	5,124
01-5110-10-21	LONGEVITY	1,320	1,560	1,800	2,040	2,280
01-5111-10-21	RETIREMENT	25,937	26,808	27,908	28,669	28,796
01-5112-10-21	FICA	15,748	16,148	16,680	17,228	17,794
01-5116-10-21	HEALTH/LIFE INSURANCE	32,986	34,635	36,367	38,185	40,095
01-5118-10-21	WORKER COMPENSATION	329	400	400	400	400
01-5119-10-21	OTHER PAYROLL EXPENSE	960	960	960	960	960
	<b>SUBTOTAL SALARIES AND BENEFITS</b>	<b>274,072</b>	<b>283,797</b>	<b>294,110</b>	<b>304,406</b>	<b>314,408</b>
01-5201-10-21	OFFICE SUPPLIES	2,000	2,000	2,000	2,100	2,100
01-5202-10-21	POSTAGE	2,000	2,000	2,000	2,100	2,100
01-5299-10-21	MISCELLANEOUS SUPPLIES	2,000	2,000	2,000	2,000	2,000
	<b>SUBTOTAL SUPPLIES</b>	<b>6,000</b>	<b>6,000</b>	<b>6,000</b>	<b>6,200</b>	<b>6,200</b>
01-5309-10-21	OFFICE EQUIPMENT MAINTENANCE	0	0	0	0	0
	<b>SUBTOTAL MAINTENANCE</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
01-5403-10-21	GENERAL INSURANCE	130	221	221	221	221
01-5404-10-21	PROFESSIONAL FEES	16,000	16,000	17,000	17,000	17,500
01-5405-10-21	ADVERTISING	0	100	100	100	100
01-5406-10-21	TRAVEL, TRAINING & SEMINARS	2,500	2,500	2,500	2,500	2,500
01-5418-10-21	AUTO ALLOWANCE	5,280	5,280	5,280	5,280	5,280
01-5499-10-21	MISCELLANEOUS SERVICES	4,000	4,000	4,000	4,000	4,000
	<b>SUBTOTAL SERVICES</b>	<b>27,910</b>	<b>28,101</b>	<b>29,101</b>	<b>29,101</b>	<b>29,601</b>
	<b>MUNICIPAL COURT</b>	<b>307,982</b>	<b>317,898</b>	<b>329,211</b>	<b>339,707</b>	<b>350,209</b>

CITY OF GAINESVILLE  
BUDGET 2023-2027  
GENERAL FUND - CIVIC CENTER

ACCOUNT NUMBER	DESCRIPTION	2022-23	2023-24	2024-25	2025-26	2026-27
		BUDGET	BUDGET	BUDGET	BUDGET	BUDGET
01-5101-10-43	SALARIES	72,806	75,209	95,063	98,200	101,441
01-5106-10-43	OVERTIME	3,000	3,099	3,201	3,307	3,416
01-5104-10-43	HOLIDAY PAY	400	413	427	441	455
01-5110-10-43	LONGEVITY	600	720	870	1,020	1,170
01-5111-10-43	RETIREMENT	9,678	10,122	12,777	13,141	13,215
01-5112-10-43	FICA	5,876	6,097	7,636	7,897	8,166
01-5116-10-43	HEALTH/LIFE INSURANCE	16,480	17,304	18,169	19,078	20,032
01-5118-10-43	WORKER COMPENSATION	929	938	948	957	967
01-5119-10-43	OTHER PAYROLL EXPENSE	0	260	260	260	260
	<b>SUBTOTAL SALARIES AND BENEFITS</b>	<b>109,769</b>	<b>114,162</b>	<b>139,351</b>	<b>144,301</b>	<b>149,121</b>
01-5201-10-43	OFFICE SUPPLIES	2,500	2,500	2,500	2,600	2,600
01-5202-10-43	POSTAGE	400	500	600	600	600
01-5208-10-43	CLEANING SUPPLIES	3,290	5,500	6,000	6,000	6,000
01-5295-10-43	TABLE & CHAIR REPLACEMENT	4,000	4,000	4,000	4,000	4,000
01-5299-10-43	MISCELLANEOUS SUPPLIES	2,010	2,500	3,000	3,000	3,200
	<b>SUBTOTAL SUPPLIES</b>	<b>12,200</b>	<b>15,000</b>	<b>16,100</b>	<b>16,200</b>	<b>16,400</b>
01-5302-10-43	BUILDING MAINTENANCE	13,000	13,500	13,500	14,000	14,000
01-5303-10-43	GROUNDS MAINTENANCE	1,700	2,000	2,500	2,500	2,500
01-5304-10-43	MACHINERY & EQUIPMENT MAINT.	2,700	3,200	3,200	3,300	3,300
01-5305-10-43	VEHICLE MAINTENANCE	1,000	1,000	1,000	1,000	1,000
01-5309-10-43	OFFICE EQUIPMENT MAINTENANCE	425	450	450	500	500
	<b>SUBTOTAL MAINTENANCE</b>	<b>18,825</b>	<b>20,150</b>	<b>20,650</b>	<b>21,300</b>	<b>21,300</b>
01-5401-10-43	COMMUNICATIONS	2,445	2,469	2,494	2,519	2,544
01-5403-10-43	GENERAL INSURANCE	7,157	7,791	8,481	9,233	10,051
01-5404-10-43	PROFESSIONAL FEES	1,000	1,000	1,200	1,200	1,200
01-5405-10-43	ADVERTISING	1,000	1,000	1,000	1,200	1,200
01-5406-10-43	TRAINING	1,000	1,000	1,000	1,000	1,000
01-5408-10-43	ELECTRIC UTILITY SERVICE	9,500	9,595	14,000	14,140	14,281
01-5409-10-43	CONTRACTUAL SERVICES	27,648	27,648	27,648	27,648	27,648
01-5440-10-43	NATURAL GAS UTILITY SERVICE	3,060	3,091	3,122	3,153	3,184
01-5441-10-43	SOLID WASTE UTILITY SERVICE	3,428	3,312	3,478	3,478	3,478
01-5442-10-43	WATER/SEWER UTILITY SERVICE	7,263	7,000	7,000	7,000	7,000
01-5446-10-43	STORM WATER UTILITY FEES	3,000	3,000	3,000	3,000	3,000
01-5455-10-43	UNIFORM PURCHASE/RENTAL	2,800	2,900	3,000	3,000	3,000
01-5460-10-43	OFFICE EQUIPMENT RENTAL	1,224	1,224	1,300	1,300	1,300
01-5498-10-43	SANTA FE DEPOT	45,400	46,308	47,234	48,179	49,142
01-5499-10-43	MISCELLANEOUS SERVICES	2,650	2,650	2,650	2,700	2,700
	<b>SUBTOTAL SERVICES</b>	<b>118,575</b>	<b>119,988</b>	<b>126,607</b>	<b>128,749</b>	<b>130,729</b>
01-5502-10-43	BUILDINGS	0	0	12,000	0	0
01-5504-10-43	MACHINERY & EQUIPMENT	12,000	10,000	1,500	1,500	1,500
01-5504-10-43	IMPROVEMENT OTHER THAN BLDGS	0	0	0	0	0
	<b>SUBTOTAL MINOR EQUIPMENT</b>	<b>12,000</b>	<b>10,000</b>	<b>13,500</b>	<b>1,500</b>	<b>1,500</b>

01-6502-10-43	BUILDINGS	45,000	0	0	0	0
01-6504-10-10	MACHINERY & EQUIPMENT	0	0	0	0	0
01-6505-10-43	MOTOR VEHICLES	0	0	0	0	0
01-6507-10-43	IMPROVEMENTS OTHER THAN BLDNGS	0	0	0	0	0
SUBTOTAL CAPITAL		45,000	0	0	0	0
CIVIC CENTER OPERATIONS		316,369	279,300	316,208	312,050	319,050

CITY OF GAINESVILLE  
BUDGET 2023-2027  
GENERAL FUND - PLANNING & ZONING

ACCOUNT NUMBER	DESCRIPTION	2022-23	2023-24	2024-25	2025-26	2026-27
		BUDGET	BUDGET	BUDGET	BUDGET	BUDGET
01-5101-11-10	SALARIES	129,416	135,240	141,326	147,685	154,331
01-5106-11-10	OVERTIME	500	500	500	500	500
01-5110-11-10	LONGEVITY	120	240	360	480	600
01-5111-11-10	RETIREMENT	17,829	18,616	19,557	20,274	20,555
01-5112-11-10	FICA	10,824	11,213	11,688	12,184	12,701
01-5116-11-10	HEALTH/LIFE INSURANCE	16,506	17,331	18,198	19,108	20,063
01-5118-11-10	WORKER COMPENSATION	226	226	226	226	226
01-5119-11-10	OTHER PAYROLL EXPENSE	6,800	6,800	6,800	6,800	6,800
	<b>SUBTOTAL SALARIES AND BENEFITS</b>	<b>182,221</b>	<b>190,166</b>	<b>198,654</b>	<b>207,257</b>	<b>215,776</b>
01-5201-11-10	OFFICE SUPPLIES	2,500	2,500	2,500	2,500	2,750
01-5202-11-10	POSTAGE	2,500	800	800	800	800
01-5299-11-10	MISCELLANEOUS SUPPLIES	800	2,000	2,000	2,000	2,000
	<b>SUBTOTAL SUPPLIES</b>	<b>5,800</b>	<b>5,300</b>	<b>5,300</b>	<b>5,300</b>	<b>5,550</b>
01-5302-11-10	BUILDING MAINTENANCE	150	150	150	200	200
	<b>SUBTOTAL MAINTENANCE</b>	<b>150</b>	<b>150</b>	<b>150</b>	<b>200</b>	<b>200</b>
01-5401-11-10	COMMUNICATIONS	1,000	1,000	1,000	1,000	1,000
01-5403-11-10	GENERAL INSURANCE	221	221	221	221	221
01-5404-11-10	PROFESSIONAL FEES	1,000	1,200	1,200	1,200	1,500
01-5405-11-10	ADVERTISING	2,000	1,300	1,300	1,300	1,300
01-5406-11-10	TRAINING	4,000	4,000	4,000	4,000	4,200
01-5409-11-10	CONTRACTUAL SERVICES	140,000	145,000	145,000	145,000	145,000
01-5418-11-10	AUTO ALLOWANCE	4,300	4,300	4,300	4,300	4,300
01-5460-11-10	OFFICE EQUIPMENT RENTAL	3,500	3,500	3,500	3,700	3,700
01-5499-11-10	MISCELLANEOUS SERVICES	5,000	5,000	5,000	5,000	5,000
	<b>SUBTOTAL SERVICES</b>	<b>161,021</b>	<b>165,521</b>	<b>165,521</b>	<b>165,721</b>	<b>166,221</b>
01-5508-11-10	OFFICE MACHINERY & EQUIPMENT	0	0	0	0	0
	<b>SUBTOTAL MINOR EQUIPMENT</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
	<b>PLANNING &amp; ZONING</b>	<b>349,192</b>	<b>361,137</b>	<b>369,625</b>	<b>378,478</b>	<b>387,747</b>

CITY OF GAINESVILLE  
BUDGET 2023-2027  
GENERAL FUND - CODE COMPLIANCE

ACCOUNT NUMBER	DESCRIPTION	2022-23 BUDGET	2023-24 BUDGET	2024-25 BUDGET	2025-26 BUDGET	2026-27 BUDGET
01-5101-11-17	SALARIES	175,214	180,996	186,969	193,139	199,512
01-5106-11-17	OVERTIME	1,500	1,550	1,601	1,653	1,708
01-5104-11-17	HOLIDAY PAY	0	0	0	0	0
01-5110-11-17	LONGEVITY	600	840	1,080	1,320	1,560
01-5111-11-17	RETIREMENT	22,405	23,353	24,339	25,029	25,166
01-5112-11-17	FICA	13,603	14,067	14,546	15,041	15,551
01-5116-11-17	HEALTH/LIFE INSURANCE	32,960	34,608	36,338	38,155	40,063
01-5118-11-17	WORKER COMPENSATION	513	513	513	513	513
01-5119-11-17	OTHER PAYROLL EXPENSE	500	500	500	500	500
	<b>SUBTOTAL SALARIES AND BENEFITS</b>	<b>247,295</b>	<b>256,427</b>	<b>265,887</b>	<b>275,350</b>	<b>284,574</b>
01-5201-11-17	OFFICE SUPPLIES	3,000	3,000	3,200	3,200	3,300
01-5202-11-17	POSTAGE	2,500	2,500	2,500	2,500	2,700
01-5206-11-17	FUELS OILS LUBRICANTS	3,400	3,500	3,500	3,500	4,000
01-5207-11-17	SMALL TOOLS AND INSTRUMENTS	2,000	1,500	1,500	1,500	1,500
01-5299-11-17	MISCELLANEOUS SUPPLIES	500	500	500	500	500
	<b>SUBTOTAL SUPPLIES</b>	<b>11,400</b>	<b>11,000</b>	<b>11,200</b>	<b>11,200</b>	<b>12,000</b>
01-5305-11-17	VEHICLE MAINTENANCE	2,500	2,500	2,500	2,500	2,500
01-5309-11-17	OFFICE EQUIPMENT MAINTENANCE	0	0	0	0	0
	<b>SUBTOTAL MAINTENANCE</b>	<b>2,500</b>	<b>2,500</b>	<b>2,500</b>	<b>2,500</b>	<b>2,500</b>
01-5401-11-17	COMMUNICATIONS	3,000	3,030	3,060	3,091	3,122
01-5402-11-17	DUES & SUBSCRIPTIONS	1,000	1,000	1,000	1,000	1,000
01-5403-11-17	GENERAL INSURANCE	1,350	1,350	1,350	1,400	1,400
01-5404-11-17	PROFESSIONAL FEES	4,500	4,500	4,500	4,500	4,500
01-5405-11-17	ADVERTISING	3,500	3,500	3,700	3,700	3,700
01-5406-11-17	TRAINING	6,000	6,000	6,000	6,000	6,500
01-5409-11-17	CONTRACTUAL SERVICE	10,000	10,000	10,000	10,000	11,000
01-5455-11-17	UNIFORM PURCHASE/RENTAL	500	500	500	550	550
01-5499-11-17	MISCELLANEOUS SERVICES	500	500	500	550	550
	<b>SUBTOTAL SERVICES</b>	<b>30,350</b>	<b>30,380</b>	<b>30,610</b>	<b>30,791</b>	<b>32,322</b>
01-5503-11-17	FURNITURE AND FIXTURES	0	0	0	0	0
	<b>SUBTOTAL CAPITAL</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
	<b>INSPECTIONS</b>	<b>291,545</b>	<b>300,307</b>	<b>310,197</b>	<b>319,841</b>	<b>331,395</b>

CITY OF GAINESVILLE  
BUDGET 2023-2027  
GENERAL FUND - FINANCE

ACCOUNT NUMBER	DESCRIPTION	2022-23	2023-24	2024-25	2025-26	2026-27
		BUDGET	BUDGET	BUDGET	BUDGET	BUDGET
01-5101-13-10	SALARIES	335,169	346,230	357,655	369,458	381,650
01-5106-13-10	OVERTIME	1,500	1,550	1,601	1,653	1,708
01-5104-13-10	HOLIDAY PAY	0	0	0	0	0
01-5110-13-10	LONGEVITY	2,100	2,340	2,580	2,820	3,060
01-5111-13-10	RETIREMENT	43,471	45,166	47,022	48,304	48,522
01-5112-13-10	FICA	26,393	27,206	28,103	29,028	29,983
01-5116-13-10	HEALTH/LIFE INSURANCE	32,986	34,635	36,367	38,185	40,095
01-5118-13-10	WORKER COMPENSATION	552	600	600	600	600
01-5119-13-10	OTHER PAYROLL EXPENSE	2,520	2,520	2,520	2,520	2,520
	<b>SUBTOTAL SALARIES AND BENEFITS</b>	<b>444,691</b>	<b>460,247</b>	<b>476,447</b>	<b>492,569</b>	<b>508,138</b>
01-5201-13-10	OFFICE SUPPLIES	5,000	5,000	5,000	5,200	5,200
01-5202-13-10	POSTAGE	3,300	2,900	2,900	2,900	2,900
01-5204-13-10	BINDING PRTING & REPRODUCTION	1,000	600	600	600	600
01-5299-13-10	MISCELLANEOUS SUPPLIES	600	600	600	600	600
	<b>SUBTOTAL SUPPLIES</b>	<b>9,900</b>	<b>9,100</b>	<b>9,100</b>	<b>9,300</b>	<b>9,300</b>
01-5309-13-10	OFFICE EQUIPMENT MAINTENANCE	0	800	800	800	800
	<b>SUBTOTAL MAINTENANCE</b>	<b>0</b>	<b>800</b>	<b>800</b>	<b>800</b>	<b>800</b>
01-5401-13-10	COMMUNICATIONS	800	808	816	824	832
01-5402-13-10	DUES & SUBSCRIPTIONS	1,750	1,750	1,750	1,750	1,800
01-5403-13-10	GENERAL INSURANCE	250	247	247	247	247
01-5404-13-10	PROFESSIONAL FEES	6,500	6,500	6,500	6,500	6,500
01-5406-13-10	TRAINING	6,500	7,000	7,000	7,000	8,000
01-5409-13-10	CONTRACTUAL SERVICES	170,000	171,700	173,417	175,151	176,903
01-5418-13-10	AUTO ALLOWANCE	3,000	3,000	3,000	3,000	3,000
01-5456-13-10	OFFICE EQUIPMENT RENTAL	2,600	2,600	2,600	2,600	2,600
01-5460-13-10	MAIN FRAME SOFTWARE SUPPORT	15,000	15,000	15,500	15,500	15,500
01-5499-13-10	MISCELLANEOUS SERVICES	1,600	1,200	1,200	1,200	1,200
	<b>SUBOTAL SERVICES</b>	<b>208,000</b>	<b>209,805</b>	<b>212,030</b>	<b>213,772</b>	<b>216,582</b>
01-5508-13-10	OFFICE MACHINERY & EQUIPMENT	0	0	0	0	0
	<b>SUBTOTAL MACHINERY &amp; EQUIPMENT</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
	<b>FINANCE</b>	<b>662,591</b>	<b>679,952</b>	<b>698,377</b>	<b>716,441</b>	<b>734,820</b>

CITY OF GAINESVILLE  
 BUDGET 2023-2027  
 GENERAL FUND - POLICE

ACCOUNT NUMBER	DESCRIPTION	2022-23	2023-24	2024-25	2025-26	2026-27
		BUDGET	BUDGET	BUDGET	BUDGET	BUDGET
01-5101-14-22	SALARIES	3,950,759	4,124,592	4,260,704	4,401,307	4,546,550
01-5106-14-22	OVERTIME	150,000	156,600	161,768	167,106	172,621
01-5107-14-22	HOLIDAY PAY	147,000	153,468	158,532	163,764	169,168
01-5110-14-22	LONGEVITY	29,200	32,740	36,280	39,820	43,360
01-5111-14-22	RETIREMENT	558,727	587,734	611,947	628,702	631,591
01-5112-14-22	FICA	339,227	354,029	365,734	377,814	390,280
01-5116-14-22	HEALTH/LIFE INSURANCE	486,186	510,495	536,020	562,821	590,962
01-5118-14-22	WORKER COMPENSATION	65,805	65,805	65,805	65,805	65,805
01-5119-14-22	OTHER PAYROLL EXPENSE	151,060	154,127	157,255	160,448	163,705
	<b>SUBTOTAL SALARIES AND BENEFITS</b>	<b>5,877,964</b>	<b>6,139,590</b>	<b>6,354,046</b>	<b>6,567,587</b>	<b>6,774,042</b>
01-5201-14-22	OFFICE SUPPLIES	12,612	12,612	12,612	12,800	13,000
01-5202-14-22	POSTAGE	2,000	2,100	2,100	2,100	2,200
01-5206-14-22	FUELS OILS LUBRICANTS	104,500	90,000	90,000	90,000	90,000
01-5207-14-22	SMALL TOOLS AND INSTRUMENTS	8,100	8,100	8,200	8,200	8,200
01-5213-14-22	ANIMAL SHELTER	43,505	43,940	44,379	44,823	45,271
01-5220-14-22	AMMUNITION	9,400	9,587	9,778	9,972	10,171
01-5285-14-22	NARCOTICS INVESTIGATION	5,800	6,000	6,000	6,000	6,200
01-5299-14-22	MISCELLANEOUS SUPPLIES	14,500	14,000	14,000	14,000	14,000
	<b>SUBTOTAL SUPPLIES</b>	<b>200,417</b>	<b>186,339</b>	<b>187,069</b>	<b>187,896</b>	<b>189,042</b>
01-5302-14-22	BUILDING MAINTENANCE	26,840	26,840	26,840	26,840	12,000
01-5304-14-22	MACHINERY & EQUIPMENT MAINT.	19,840	20,000	20,000	20,000	21,000
01-5305-14-22	VEHICLE MAINTENANCE	49,500	49,500	50,000	50,000	50,000
01-5319-14-22	SOFTWARE MAINTENANCE	56,416	56,980	57,550	58,125	58,707
	<b>SUBTOTAL MAINTENANCE</b>	<b>152,596</b>	<b>153,320</b>	<b>154,390</b>	<b>154,965</b>	<b>141,707</b>
01-5401-14-22	COMMUNICATIONS	16,560	16,726	16,893	17,062	17,232
01-5402-14-22	DUES & SUBSCRIPTIONS	7,468	7,468	7,468	7,468	7,468
01-5403-14-22	GENERAL INSURANCE	58,275	62,098	66,171	70,512	75,138
01-5404-14-22	PROFESSIONAL FEES	20,120	19,620	19,620	19,620	19,620
01-5405-14-22	ADVERTISING	1,300	1,500	1,500	1,500	2,000
01-5406-14-22	TRAINING	32,788	33,000	33,000	33,000	34,000
01-5408-14-22	ELECTRIC UTILITY SERVICE	25,000	24,500	24,745	24,992	25,242
01-5411-14-22	MACHINERY AND EQUIPMENT RENTAL	3,305	3,305	3,305	3,305	3,500
01-5415-14-22	CRIME/FIRE PREVENTION PROGRAM	2,500	2,300	2,300	2,300	2,300
01-5418-14-22	AUTO ALLOWANCE	6,300	6,300	6,300	6,300	6,300
01-5419-14-22	CLOTHING ALLOWANCE	3,100	3,100	3,100	3,100	3,100
015424-14-22	RECOGNITION PROGRAM	1,200	1,200	1,200	1,200	1,200
01-5440-14-22	NATURAL GAS SERVICE	7,500	6,000	6,000	6,000	6,000
01-5441-14-22	SOLID WASTE UTILITY SERVICE	3,017	3,017	3,168	3,168	3,168
01-5442-14-22	WATER/SEWER UTILITY SERVICE	8,000	7,500	7,500	7,500	7,500

01-5446-14-22	STORM WATER UTILITY FEES	3,200	3,100	3,100	3,100	3,100
01-5450-14-22	CAMERAS	0	0	0	0	0
01-5455-14-22	UNIFORM PURCHASE/RENTAL	19,000	19,000	19,000	19,000	19,000
01-5499-14-22	MISCELLANEOUS SERVICES	10,000	7,680	7,680	7,800	7,800
	<b>SUBTOTAL SERVICES</b>	<b>228,633</b>	<b>227,413</b>	<b>232,050</b>	<b>236,927</b>	<b>243,669</b>
01-5504-14-22	MACHINERY & EQUIPMENT	7,590	7,590	7,590	7,590	7,590
01-5508-14-22	OFFICE MACHINERY & EQUIPMENT	8,080	3,000	3,000	3,000	3,000
01-5530-14-22	POLICE OFFICER EQUIPMENT	24,650	24,897	25,145	25,397	25,651
	<b>SUBTOTAL MINOR EQUIPMENT</b>	<b>40,320</b>	<b>35,487</b>	<b>35,735</b>	<b>35,987</b>	<b>36,241</b>
01-6502-14-22	BUILDINGS	29,650	35,000	35,000	23,000	0
01-6504-14-22	MACHINERY & EQUIPMENT	60,000	35,000	35,000	35,000	35,000
01-6505-14-22	MOTOR VEHICLES	42,823	198,000	200,000	198,000	144,000
01-6508-14-22	OFFICE MACHINERY & EQUIPMENT	0	0	45,000	0	0
	<b>SUBTOTAL CAPITAL</b>	<b>132,473</b>	<b>268,000</b>	<b>315,000</b>	<b>256,000</b>	<b>179,000</b>
	<b>POLICE</b>	<b>6,632,403</b>	<b>7,010,149</b>	<b>7,278,291</b>	<b>7,439,363</b>	<b>7,563,701</b>

CITY OF GAINESVILLE  
BUDGET 2023-2027  
GENERAL FUND - EMERGENCY MANAGEMENT

ACCOUNT NUMBER	DESCRIPTION	2022-23	2023-24	2024-25	2025-26	2026-27
		BUDGET	BUDGET	BUDGET	BUDGET	BUDGET
01-5101-15-16	SALARY	6,214	6,587	6,982	7,401	7,845
01-5111-15-16	RETIREMENT	783	815	894	942	971
01-5112-15-16	FICA	475	504	534	566	600
01-5118-15-16	WORKER COMPENSATION	120	120	120	120	120
	<b>SUBTOTAL SALARIES AND BENEFITS</b>	<b>7,592</b>	<b>8,026</b>	<b>8,530</b>	<b>9,029</b>	<b>9,536</b>
01-5201-15-16	OFFICE SUPPLIES	800	900	925	925	925
01-5202-15-16	POSTAGE	50	60	60	60	60
01-5299-15-16	MISCELLANEOUS SUPPLIES	400	500	500	525	525
	<b>SUBTOTAL SUPPLIES</b>	<b>1,250</b>	<b>1,460</b>	<b>1,485</b>	<b>1,510</b>	<b>1,510</b>
01-5304-15-16	MACHINERY & EQUIPMENT MAINT.	17,225	5,000	5,000	5,000	5,000
01-5319-15-16	SOFTWARE MAINTENANCE	11,750	11,938	11,938	11,938	11,938
	<b>SUBTOTAL MAINTENANCE</b>	<b>28,975</b>	<b>16,938</b>	<b>16,938</b>	<b>16,938</b>	<b>16,938</b>
01-5401-15-16	COMMUNICATIONS	1,100	1,111	1,122	1,133	1,145
01-5402-15-16	DUES & SUBSCRIPTIONS	2,000	2,000	2,000	2,000	2,100
01-5403-15-16	GENERAL INSURANCE	18	25	25	25	25
01-5406-15-16	TRAINING	7,000	7,000	7,000	7,000	7,500
01-5408-15-16	ELECTRIC UTILITY SERVICE	1,387	1,401	1,415	1,429	1,443
	<b>SUBTOTAL SERVICES</b>	<b>11,505</b>	<b>11,537</b>	<b>11,562</b>	<b>11,587</b>	<b>12,213</b>
01-6504-15-46	MACHINERY & EQUIPMENT	0	0	0	0	0
	<b>SUBTOTAL MACHINERY &amp; EQUIPMENT</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
	<b>EMERGENCY MANAGEMENT</b>	<b>49,322</b>	<b>37,960</b>	<b>38,515</b>	<b>39,065</b>	<b>40,197</b>

**CITY OF GAINESVILLE**  
**BUDGET 2023-2027**  
**GENERAL FUND - FIRE OPERATIONS**

ACCOUNT NUMBER	DESCRIPTION	2022-23	2023-24	2024-25	2025-26	2026-27
		BUDGET	BUDGET	BUDGET	BUDGET	BUDGET
01-5101-15-23	SALARIES	2,968,500	3,066,461	3,167,654	3,272,186	3,380,168
01-5106-15-23	OVERTIME	100,600	103,920	107,349	110,892	114,551
01-5107-15-23	HOLIDAY PAY	210,600	217,550	224,729	232,145	239,806
01-5110-15-23	LONGEVITY	31,740	34,260	36,780	39,300	41,820
01-5111-15-23	RETIREMENT	440,277	458,170	476,757	489,525	491,501
01-5112-15-23	FICA	267,311	275,984	284,937	294,177	303,714
01-5113-15-23	FRRF	1,872	1,872	1,872	1,872	1,872
01-5116-15-23	HEALTH/LIFE INSURANCE	346,106	363,411	381,582	400,661	420,694
01-5117-15-23	HALF TIME PAY - FIRE	62,400	64,459	66,586	68,784	71,054
01-5118-15-23	WORKER COMPENSATION	65,989	68,252	70,593	73,015	75,519
01-5119-15-23	OTHER PAYROLL EXPENSE	114,120	114,691	115,264	115,840	116,420
	<b>SUBTOTAL SALARIES AND BENEFITS</b>	<b>4,609,515</b>	<b>4,769,030</b>	<b>4,934,103</b>	<b>5,098,397</b>	<b>5,257,118</b>
01-5201-15-23	OFFICE SUPPLIES	3,500	3,605	3,712	3,823	3,938
01-5202-15-23	POSTAGE	200	250	250	300	300
01-5206-15-23	FUELS OILS LUBRICANTS	65,000	40,000	40,000	40,000	40,000
01-5207-15-23	SMALL TOOLS AND INSTRUMENTS	37,000	37,500	38,000	38,000	38,000
01-5208-15-23	CLEANING SUPPLIES	3,500	3,500	3,700	3,700	3,700
01-5209-15-23	CHEMICAL & MEDICAL SUPPLIES	3,750	3,800	3,800	3,800	3,900
01-5299-15-23	MISCELLANEOUS SUPPLIES	600	600	600	600	600
	<b>SUBTOTAL SUPPLIES</b>	<b>113,550</b>	<b>89,255</b>	<b>90,062</b>	<b>90,223</b>	<b>90,438</b>
01-5302-15-23	BUILDING MAINTENANCE	7,000	7,000	7,000	7,000	7,000
01-5304-15-23	MACHINERY & EQUIPMENT MAINT.	7,000	7,070	7,141	7,212	7,284
01-5305-15-23	VEHICLE MAINTENANCE	45,000	42,000	42,000	43,000	43,000
01-5309-15-23	OFFICE EQUIPMENT MAINTENANCE	1,150	1,150	1,150	1,200	1,200
01-5319-15-23	SOFTWARE MAINTENANCE	12,000	12,000	12,000	12,000	12,000
	<b>SUBTOTAL MAINTENANCE</b>	<b>72,150</b>	<b>69,220</b>	<b>69,291</b>	<b>70,412</b>	<b>70,484</b>
01-5401-15-23	COMMUNICATIONS	11,000	11,110	11,221	11,333	11,447
01-5402-15-23	DUES & SUBSCRIPTIONS	3,300	3,300	3,400	3,400	3,400
01-5403-15-23	GENERAL INSURANCE	36,750	37,606	38,483	39,379	40,297
01-5404-15-23	PROFESSIONAL FEES	6,500	6,500	6,500	7,000	7,000
01-5405-15-23	ADVERTISING	250	250	250	250	250
01-5406-15-23	TRAINING	28,000	28,000	29,000	29,000	29,000
01-5408-15-23	ELECTRIC UTILITY SERVICE	9,087	9,178	9,270	9,362	9,456
01-5413-15-23	TUITION REIMBURSEMENT	2,000	2,000	2,200	2,200	2,500
01-5415-15-23	CRIME/FIRE PREVENTION PROGRAM	2,500	2,600	2,600	2,600	2,700
01-5418-15-23	AUTO ALLOWANCE	6,300	6,300	6,300	6,300	6,300
01-5440-15-23	NATURAL GAS UTILITY SERVICE	6,121	6,182	6,244	6,306	6,370
01-5441-15-23	SOLID WASTE UTILITY SERVICE	3,750	3,750	3,938	3,938	3,938
01-5442-15-23	WATER/SEWER UTILITY SERVICE	6,095	6,324	6,324	6,324	6,324

01-5446-15-23	STORM WATER UTILITY FEES	1,400	1,400	1,400	1,400	1,400
01-5450-15-23	DEBT SERVICE	0	0	0	0	0
01-5455-15-23	UNIFORM PURCHASE/RENTAL	47,500	51,110	54,994	59,174	63,671
01-5460-15-23	OFFICE EQUIPMENT RENTAL	3,000	3,000	3,500	3,500	3,500
01-5499-15-23	MISCELLANEOUS SERVICES	2,000	2,000	2,000	2,000	2,250
	<b>SUBTOTAL SERVICES</b>	<b>175,553</b>	<b>180,610</b>	<b>187,623</b>	<b>193,466</b>	<b>199,801</b>
01-5503-15-23	FURNITURE & FIXTURES	2,500	2,500	2,500	2,500	2,500
01-5504-15-23	MACHINERY & EQUIPMENT	2,500	0	0	0	0
	<b>SUBTOTAL MINOR EQUIPMENT</b>	<b>5,000</b>	<b>2,500</b>	<b>2,500</b>	<b>2,500</b>	<b>2,500</b>
01-6502-15-23	BUILDING	0	0	0	0	0
01-6504-15-23	MACHINERY & EQUIPMENT	0	45,000	0	35,000	38,000
01-6505-15-23	MOTOR VEHICLES	0	55,000	0	77,000	0
01-6508-15-23	OFFICE MACHINERY & EQUIPMENT	0	0	0	0	0
	<b>SUBTOTAL CAPITAL</b>	<b>0</b>	<b>100,000</b>	<b>0</b>	<b>112,000</b>	<b>38,000</b>
	<b>FIRE OPERATIONS</b>	<b>4,975,768</b>	<b>5,210,615</b>	<b>5,283,579</b>	<b>5,566,999</b>	<b>5,658,341</b>

CITY OF GAINESVILLE  
 BUDGET 2023-2027  
 GENERAL FUND - PUBLIC WORKS ADMINISTRATION

ACCOUNT NUMBER	DESCRIPTION	2022-23	2023-24	2024-25	2025-26	2026-27
		BUDGET	BUDGET	BUDGET	BUDGET	BUDGET
01-5101-16-10	SALARIES	76,014	80,575	85,409	90,534	95,966
01-5106-16-10	OVERTIME	400	424	449	476	505
01-5110-16-10	LONGEVITY	1,620	1,680	1,740	1,800	1,860
01-5111-16-10	RETIREMENT	9,986	10,655	11,369	11,970	12,324
01-5112-16-10	FICA	6,063	6,418	6,795	7,193	7,616
01-5116-16-10	HEALTH/LIFE INSURANCE	8,240	8,652	9,085	9,539	10,016
01-5118-16-10	WORKER COMPENSATION	127	120	120	120	120
01-5119-16-10	OTHER PAYROLL EXPENSE	1,220	1,220	1,220	1,220	1,220
	<b>SUBTOTAL SALARIES AND BENEFITS</b>	<b>103,670</b>	<b>109,744</b>	<b>116,187</b>	<b>122,853</b>	<b>129,627</b>
01-5201-16-10	OFFICE SUPPLIES	1,100	1,100	1,150	1,150	1,150
01-5202-16-10	POSTAGE	50	50	50	50	50
01-5299-16-10	MISCELLANEOUS SUPPLIES	500	500	500	500	500
	<b>SUBTOTAL SUPPLIES</b>	<b>1,650</b>	<b>1,650</b>	<b>1,700</b>	<b>1,700</b>	<b>1,700</b>
01-5309-16-10	OFFICE EQUIPMENT MAINTENANCE	0	0	0	0	0
	<b>SUBTOTAL MAINTENANCE</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
01-5403-16-10	GENERAL INSURANCE	2,835	4,167	4,167	4,167	4,167
01-5404-16-10	PROFESSIONAL FEES	200	200	250	250	250
01-5406-16-10	TRAINING	300	300	300	300	400
01-5499-16-10	MISCELLANEOUS SERVICES	75	75	75	75	75
	<b>SUBTOTAL SERVICES</b>	<b>3,410</b>	<b>4,742</b>	<b>4,792</b>	<b>4,792</b>	<b>4,892</b>
	<b>ADMINISTRATION</b>	<b>108,730</b>	<b>116,136</b>	<b>122,679</b>	<b>129,345</b>	<b>136,219</b>

**CITY OF GAINESVILLE**  
**BUDGET 2023-2027**  
**GENERAL FUND - STREETS**

ACCOUNT NUMBER	DESCRIPTION	2022-23	2023-24	2024-25	2025-26	2026-27
		BUDGET	BUDGET	BUDGET	BUDGET	BUDGET
01-5101-16-31	SALARIES	314,195	324,563	335,274	346,338	357,767
01-5106-16-31	OVERTIME	14,500	14,979	15,473	15,983	16,511
01-5104-16-31	HOLIDAY PAY	500	517	534	551	569
01-5110-16-31	LONGEVITY	5,460	5,820	6,180	6,540	6,900
01-5111-16-31	RETIREMENT	42,232	43,993	45,821	47,092	47,325
01-5112-16-31	FICA	25,641	26,499	27,385	28,300	29,243
01-5116-16-31	HEALTH/LIFE INSURANCE	49,440	51,912	54,508	57,233	60,095
01-5118-16-31	WORKER COMPENSATION	9,821	9,919	10,018	10,119	10,220
01-5120-16-31	OTHER PAYROLL EXPENSE	520	520	520	520	520
	<b>SUBTOTAL SALARIES AND BENEFITS</b>	<b>462,309</b>	<b>478,722</b>	<b>495,713</b>	<b>512,676</b>	<b>529,150</b>
01-5201-16-31	OFFICE SUPPLIES	600	600	600	600	600
01-5202-16-31	POSTAGE	50	50	50	50	50
01-5206-16-31	FUELS OILS LUBRICANTS	60,000	55,000	53,000	53,000	53,000
01-5299-16-31	MISCELLANEOUS SUPPLIES	4,000	4,000	4,000	4,200	4,200
	<b>SUBTOTAL SUPPLIES</b>	<b>64,650</b>	<b>59,650</b>	<b>57,650</b>	<b>57,850</b>	<b>57,850</b>
01-5304-16-31	MACHINERY & EQUIPMENT MAINT.	50,000	50,000	50,000	50,000	51,000
01-5305-16-31	VEHICLE MAINTENANCE	10,000	10,000	10,000	10,000	10,000
01-5310-16-31	STREETS ROAD & BRIDGE MAINT.	35,000	35,000	35,000	36,000	36,000
01-5311-16-31	SIGN & SIGNAL MAINTENANCE	8,000	8,000	8,000	8,000	8,500
01-5312-16-31	STREET LIGHT MAINTENANCE	6,000	6,000	7,000	7,000	7,000
01-5319-16-31	TRAFFIC PAINT MAINTENANCE	4,000	4,000	4,000	4,000	4,500
01-5399-16-31	MISCELLANEOUS MAINTENANCE	4,675	4,675	4,800	4,800	4,800
	<b>SUBTOTAL MAINTENANCE</b>	<b>117,675</b>	<b>117,675</b>	<b>118,800</b>	<b>119,800</b>	<b>121,800</b>
01-5401-16-31	COMMUNICATIONS	1,000	1,010	1,020	1,030	1,041
01-5403-16-31	GENERAL INSURANCE	14,716	14,863	15,012	15,162	15,314
01-5404-16-31	PROFESSIONAL FEES	500	600	600	600	600
01-5405-16-31	ADVERTISING	300	300	300	300	300
01-5406-16-31	TRAINING	4,800	600	600	600	600
01-5408-16-31	ELECTRIC UTILITY SERVICE	262,727	262,727	265,354	268,008	270,688
01-5411-16-31	MACHINERY & EQUIPMENT RENTAL	2,000	2,000	2,000	2,000	2,200
01-5455-16-31	UNIFORM PURCHASE/RENTAL	2,500	2,500	2,500	2,500	2,600
	<b>SUBTOTAL SERVICES</b>	<b>288,543</b>	<b>284,600</b>	<b>287,386</b>	<b>290,200</b>	<b>293,342</b>
01-5504-16-31	MACHINERY & EQUIPMENT	0	0	0	0	11,000
	<b>SUBTOTAL MINOR EQUIPMENT</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>11,000</b>
01-6504-16-31	MACHINERY & EQUIPMENT	0	0	46,000	0	0
01-6505-16-31	VEHICLE	0	0	0	0	0
01-6510-16-31	STREETS ROADS BRIDGES	0	0	0	0	0
	<b>SUBTOTAL CAPITAL</b>	<b>0</b>	<b>0</b>	<b>46,000</b>	<b>0</b>	<b>0</b>
	<b>STREETS</b>	<b>933,177</b>	<b>940,647</b>	<b>1,005,550</b>	<b>980,526</b>	<b>1,013,142</b>

CITY OF GAINESVILLE  
 BUDGET 2023-2027  
 GENERAL FUND - GARAGE

ACCOUNT NUMBER	DESCRIPTION	2022-23	2023-24	2024-25	2025-26	2026-27
		BUDGET	BUDGET	BUDGET	BUDGET	BUDGET
01-5101-16-32	SALARIES	190,851	197,149	203,655	210,376	217,318
01-5106-16-32	OVERTIME	6,000	6,198	6,403	6,614	6,832
01-5104-16-32	HOLIDAY PAY	600	620	640	661	683
01-5110-16-32	LONGEVITY	300	540	780	1,020	1,260
01-5111-16-32	RETIREMENT	24,917	25,972	27,069	27,837	27,990
01-5112-16-32	FICA	15,128	15,645	16,178	16,728	17,296
01-5116-16-32	HEALTH/LIFE INSURANCE	32,960	34,608	36,338	38,155	40,063
01-5118-16-32	WORKER COMPENSATION	6,012	6,012	6,012	6,012	6,012
	<b>SUBTOTAL SALARIES AND BENEFITS</b>	<b>276,768</b>	<b>286,744</b>	<b>297,075</b>	<b>307,403</b>	<b>317,455</b>
01-5201-16-32	OFFICE SUPPLIES	500	500	500	500	500
01-5206-16-32	FUELS OILS LUBRICANTS	4,500	4,500	2,700	2,700	2,700
01-5207-16-32	SMALL TOOLS AND INSTRUMENTS	1,000	1,000	1,000	1,000	1,000
01-5208-16-32	CLEANING SUPPLIES	225	225	225	250	250
01-5299-16-32	MISCELLANEOUS SUPPLIES	4,000	4,000	4,000	4,000	4,200
	<b>SUBTOTAL SUPPLIES</b>	<b>10,225</b>	<b>10,225</b>	<b>8,425</b>	<b>8,450</b>	<b>8,650</b>
01-5302-16-32	BUILDING MAINTENANCE	1,000	1,000	1,100	1,100	1,200
01-5304-16-32	MACHINERY & EQUIPMENT MAINT.	6,165	6,500	6,500	6,500	6,500
01-5305-16-32	VEHICLE MAINTENANCE	2,000	2,000	2,000	2,000	2,000
01-5309-16-32	OFFICE EQUIPMENT MAINTENANCE	1,000	1,000	1,200	1,200	1,200
	<b>SUBTOTAL MAINTENANCE</b>	<b>10,165</b>	<b>10,500</b>	<b>10,800</b>	<b>10,800</b>	<b>10,900</b>
01-5401-16-32	COMMUNICATIONS	1,500	1,515	1,530	1,545	1,561
01-5403-16-32	GENERAL INSURANCE	3,300	3,317	3,333	3,350	3,366
01-5404-16-32	PROFESSIONAL FEES	500	500	500	500	500
01-5406-16-32	TRAINING	700	700	700	700	700
01-5440-16-32	NATURAL GAS UTILITY SERVICE	1,843	1,861	1,880	1,899	1,918
01-5455-16-32	UNIFORM PURCHASE/RENTAL	3,300	3,400	3,400	3,400	3,500
01-5460-16-32	OFFICE EQUIPMENT RENTAL	1,000	1,000	1,000	1,000	1,100
01-5499-16-32	MISCELLANEOUS SERVICES	300	300	300	300	400
	<b>SUBTOTAL SERVICES</b>	<b>12,443</b>	<b>12,593</b>	<b>12,643</b>	<b>12,694</b>	<b>13,045</b>
01-5504-16-32	MACHINERY & EQUIPMENT	0	0	0	0	0
	<b>SUBTOTAL MINOR EQUIPMENT</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
01-6502-16-32	BUILDINGS	0	0	0	0	0
01-6504-16-32	MACHINERY & EQUIPMENT/PROJECT	0	0	0	0	0
01-6505-16-32	MOTOR VEHICLES	0	0	0	0	0
	<b>SUBTOTAL CAPITAL</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
	<b>GARAGE</b>	<b>309,601</b>	<b>320,062</b>	<b>328,944</b>	<b>339,347</b>	<b>350,050</b>

CITY OF GAINESVILLE  
BUDGET 2023-2027  
GENERAL FUND - PARKS & RECREATION

ACCOUNT NUMBER	DESCRIPTION	2022-23	2023-24	2024-25	2025-26	2026-27
		BUDGET	BUDGET	BUDGET	BUDGET	BUDGET
01-5101-16-42	SALARIES	403,621	416,940	430,700	444,913	459,595
01-5105-16-42	SALARIES - POOL	89,456	91,245	93,070	94,931	96,830
01-5106-16-42	OVERTIME	20,200	20,867	21,555	22,267	23,001
01-5107-16-42	HOLIDAY PAY	1,055	1,090	1,126	1,163	1,201
01-5110-16-42	LONGEVITY	3,600	4,140	4,680	5,220	5,760
01-5111-16-42	RETIREMENT	48,218	57,048	59,420	61,069	61,370
01-5112-16-42	FICA	40,093	41,344	42,633	43,961	45,330
01-5116-16-42	HEALTH/LIFE INSURANCE	74,186	77,895	81,790	85,880	90,174
01-5118-16-42	WORKER COMPENSATION	7,232	6,742	6,742	6,742	6,742
01-5119-16-42	OTHER PAYROLL EXPENSE	660	660	660	660	660
	<b>SUBTOTAL SALARIES AND BENEFITS</b>	<b>688,321</b>	<b>717,971</b>	<b>742,376</b>	<b>766,805</b>	<b>790,663</b>
01-5201-16-42	OFFICE SUPPLIES	610	610	610	625	625
01-5202-16-42	POSTAGE	600	100	100	100	100
01-5206-16-42	FUELS OILS LUBRICANTS	17,600	19,500	19,500	20,000	20,000
01-5207-16-42	SMALL TOOLS AND INSTRUMENTS	1,500	1,500	1,500	1,750	1,750
01-5208-16-42	CLEANING SUPPLIES	6,160	5,600	5,600	8,700	5,700
01-5209-16-42	CHEMICAL/MEDICAL SUPPLIES	500	600	600	600	700
01-5212-16-42	BOTANICAL AND AGRICULTURAL	1,700	1,700	1,700	1,800	1,800
01-5213-16-42	POOL CONCESSION STAND SUPPLIES	5,500	5,500	5,500	6,000	6,000
01-5256-16-42	POOL CHEMICALS	24,000	25,000	25,000	25,000	26,000
01-5257-16-42	POOL SUPPLIES	3,500	3,500	3,500	4,000	4,000
01-5299-16-42	MISCELLANEOUS SUPPLIES	7,200	7,200	7,200	7,400	7,400
	<b>SUBTOTAL SUPPLIES</b>	<b>68,870</b>	<b>70,810</b>	<b>70,810</b>	<b>75,975</b>	<b>74,075</b>
01-5302-16-42	BUILDING MAINTENANCE	11,000	7,000	7,000	7,000	7,000
01-5303-16-42	GROUNDS MAINTENANCE	25,600	27,000	27,000	28,000	28,000
01-5304-16-42	MACHINERY & EQUIPMENT MAINT.	19,600	21,000	21,000	22,000	22,000
01-5305-16-42	VEHICLE MAINTENANCE	8,700	8,700	9,000	9,000	9,000
01-5307-16-42	PARK & REC MAINTENANCE	2,500	200	200	200	200
01-5308-16-42	WATER/SEWER MAINS MAINTENANCE	450	600	600	600	600
01-5309-16-42	OFFICE EQUIPMENT MAINTENANCE	200	200	200	200	200
01-5310-16-42	STREET ROAD & BRIDGE MAINT.	2,500	3,000	3,000	3,000	3,500
01-5311-16-42	SIGN & SIGNAL MAINTENANCE	500	1,000	1,000	1,000	1,000
01-5312-16-42	STREET LIGHT MAINTENANCE	4,000	4,000	4,000	4,000	4,000
01-5320-16-42	POOL MAINTENANCE	6,000	6,000	6,000	6,000	6,000
	<b>SUBTOTAL MAINTENANCE</b>	<b>81,050</b>	<b>78,700</b>	<b>79,000</b>	<b>81,000</b>	<b>81,500</b>
01-5401-16-42	COMMUNICATIONS	3,000	3,030	3,060	3,091	3,122
01-5403-16-42	GENERAL INSURANCE	25,200	26,243	27,330	28,461	29,639
01-5404-16-42	PROFESSIONAL FEES	5,000	5,000	5,000	5,500	5,500
01-5405-16-42	ADVERTISING	1,200	1,400	1,400	1,500	1,500

01-5406-16-42	TRAINING	975	1,000	1,000	1,100	1,100
01-5408-16-42	ELECTRIC UTILITY SERVICE	27,000	27,270	27,543	27,818	28,096
01-5409-16-42	CONTRACTUAL SERVICES	45,000	45,000	45,000	50,000	50,000
01-5411-16-42	MACHINERY AND EQUIPMENT RENTAL	10,000	11,000	11,000	11,000	12,000
01-5418-16-42	AUTO ALLOWANCE	5,500	5,500	5,500	5,500	5,500
01-5431-16-42	POOL ELETRIC UTILITY	15,119	15,724	15,881	16,040	16,200
01-5440-16-42	NATURAL GAS UTILITY SERVICE	2,600	2,626	2,652	2,679	2,706
01-5441-16-42	SOLID WASTE UTILITY SERVICE	6,396	6,620	6,951	6,951	6,951
01-5442-16-42	WATER/SEWER UTILITY SERVICE	38,013	39,438	39,438	39,438	39,438
01-5446-16-42	STORM WATER UTILITY FEES	1,000	1,000	1,000	1,000	1,000
01-5455-16-42	UNIFORM PURCHASE/RENTAL	3,925	3,925	3,925	3,925	3,925
01-5460-16-42	OFFICE EQUIPMENT RENTAL	1,000	1,000	1,000	1,000	1,100
01-5495-16-42	SPECIAL EVENTS	18,000	18,000	18,000	18,000	19,000
01-5499-16-42	MISCELLANEOUS SERVICES	2,801	2,801	2,801	2,801	2,801
SUBTOTAL SERVICES		211,729	216,577	218,481	225,804	229,579
01-5504-16-42	MACHINERY & EQUIPMENT	11,000	0	0	0	0
01-5507-16-42	IMPROVEMENTS OTHER THAN BLDGS.	10,500	8,000	0	0	0
01-5508-16-42	OFFICE MACHINERY & EQUIPMENT	0	0	0	0	0
SUBTOTAL EQUIPMENT		21,500	8,000	0	0	0
01-6501-16-42	LAND IMPROVEMENTS	31,400	0	0	0	0
01-6502-16-42	BUILDINGS	45,000	0	0	0	0
01-6504-16-42	MACHINERY & EQUIPMENT	0	19,000	19,000	0	19,000
01-6505-16-42	MOTOR VEHICLES	0	0	0	29,000	0
01-6507-16-42	IMPROVEMENTS OTHER THAN BLDNGS	0	25,000	0	0	0
SUBTOTAL CAPITAL		76,400	44,000	19,000	29,000	19,000
PARKS AND RECREATION		1,147,870	1,136,059	1,129,667	1,178,584	1,194,816

CITY OF GAINESVILLE  
BUDGET 2023-2027  
FRANK BUCK ZOO

ACCOUNT NUMBER	DESCRIPTION	2022-23	2023-24	2024-25	2025-26	2026-27
		BUDGET	BUDGET	BUDGET	BUDGET	BUDGET
01-5101-16-45	SALARIES	609,745	629,867	650,652	672,124	694,304
01-5106-16-45	OVERTIME	24,000	24,792	25,610	26,455	27,328
01-5107-16-45	HOLIDAY PAY	16,650	17,199	17,767	18,353	18,959
01-5110-16-45	LONGEVITY	3,900	4,830	5,760	6,690	7,620
01-5111-16-45	RETIREMENT	80,947	87,192	90,835	93,372	93,849
01-5112-16-45	FICA	50,808	52,521	54,288	56,111	57,992
01-5116-16-45	HEALTH/LIFE INSURANCE	131,866	138,459	145,382	152,651	160,284
01-5118-16-45	WORKERS COMPENSATION	20,439	20,439	20,439	20,439	20,439
01-5119-16-45	OTHER PAYROLL EXPENSES	5,060	5,060	5,060	5,060	5,060
	<b>SUBTOTAL SALARIES AND BENEFITS</b>	<b>943,415</b>	<b>980,359</b>	<b>1,015,794</b>	<b>1,051,256</b>	<b>1,085,836</b>
01-5201-16-45	OFFICE SUPPLIES	2,000	2,000	2,000	2,300	2,300
01-5202-16-45	POSTAGE	200	200	200	225	225
01-5205-16-45	EDUCATIONAL/RECREATION SUPPLY	6,500	6,500	6,500	7,000	7,000
01-5206-16-45	FUELS OILS LUBRICANTS	2,100	2,500	2,500	3,000	3,000
01-5207-16-45	SMALL TOOLS AND INSTRUMENTS	2,000	2,000	2,100	2,100	2,100
01-5208-16-45	CLEANING SUPPLIES	22,000	22,000	22,000	22,250	22,250
01-5209-16-45	CHEMICAL/MEDICAL SUPPLIES	3,500	3,500	3,500	3,500	3,500
01-5212-16-45	BOTANICAL/AGRICULTURAL	3,000	3,000	3,000	3,500	3,500
01-5218-16-45	ANIMAL FOOD	65,000	65,761	66,530	67,308	68,096
01-5221-16-45	SAFETY SUPPLIES	3,700	4,000	4,000	4,000	4,000
01-5222-16-45	ANIMAL ENRICHMENT	1,000	1,000	1,000	1,200	1,200
01-5252-16-45	GIFT SHOP SUPPLIES	4,300	4,500	4,500	4,500	4,500
01-5253-16-45	GIFT SHOP MERCHANDISE	100,000	100,000	100,000	100,000	100,000
01-5299-16-45	MISCELLANEOUS SUPPLIES	2,000	2,500	2,500	2,500	3,000
	<b>SUBTOTAL SUPPLIES</b>	<b>217,300</b>	<b>219,461</b>	<b>220,330</b>	<b>223,383</b>	<b>224,671</b>
01-5301-16-45	EXHIBIT MAINTENANCE	32,000	32,000	32,000	33,000	33,000
01-5302-16-45	BUILDING MAINTENANCE	15,629	11,106	11,106	11,106	11,106
01-5303-16-45	GROUNDS MAINTENANCE	9,000	9,000	9,500	9,500	9,500
01-5304-16-45	MAINTENANCE-MACHINERY/EQUIPT	6,100	6,100	6,200	6,200	6,200
01-5305-16-45	VEHICLE MAINTENANCE	2,100	2,100	2,100	2,100	2,100
01-5309-16-45	OFFICE EDQUIPMENT MAINTENANCE	500	500	500	500	500
01-5319-16-45	SOFTWARE MAINTENANCE	4,000	4,000	4,000	4,000	4,000
	<b>SUBTOTAL MAINTENANCE</b>	<b>69,329</b>	<b>64,806</b>	<b>65,406</b>	<b>66,406</b>	<b>66,406</b>
01-5401-16-45	COMMUNICATIONS	12,615	12,741	12,869	12,997	13,127
01-5402-16-45	DUES AND SUBSCRIPTIONS	7,000	7,000	7,000	7,000	7,000
01-5403-16-45	GENERAL INSURANCE	11,430	11,928	12,448	12,991	13,558
01-5404-16-45	PROFESSIONAL FEES	22,000	25,000	25,000	25,000	25,000
01-5405-16-45	ADVERTISING	50,000	50,000	50,000	50,000	50,000
01-5406-16-45	TRAINING	12,000	12,000	12,000	12,000	12,500

01-5408-16-45	ELECTRICITY	33,715	34,052	34,393	34,737	35,084
01-5409-16-45	CONTRACTUAL SERVICES	20,000	20,000	20,000	22,000	22,000
01-5418-16-45	AUTO ALLOWANCE	4,800	4,800	4,800	4,800	4,800
01-5441-16-45	SOLID WASTE DISPOSAL	7,017	7,298	7,663	7,663	7,663
01-5442-16-45	WATER/SEWER UTILITY SERVICE	58,100	62,748	65,258	65,258	65,258
01-5446-16-45	STORMWATER UTILITY FEES	361	361	361	361	361
01-5455-16-45	UNIFORM PURCHASE/RENTAL	4,000	4,059	4,118	4,179	4,240
01-5495-16-45	SPECIAL EVENTS	6,000	6,000	6,000	6,000	6,200
01-5499-16-45	MISCELLANEOUS SERVICES	10,000	10,000	10,000	10,000	10,000
SUBTOTAL SERVICES		259,038	267,987	271,910	274,986	276,791
01-5502-16-45	BUILDINGS	0	8,000	8,000	8,000	0
01-5504-16-45	MACHINERY AND EQUIPMENT	0	0	0	0	0
015507-16-45	IMPROVEMENTS OTHER THAN BUILDINGS	5,000	10,000	10,000	10,000	10,000
01-5508-16-45	OFFICE MACHINERY/EQUIPMENT	0	0	0	0	0
SUBTOTAL EQUIPMENT		5,000	18,000	18,000	18,000	10,000
01-6502-16-45	BUILDINGS	0	0	0	0	0
01-6504-16-45	MACHINERY AND EQUIPMENT	41,000	11,000	25,000	0	0
01-6505-16-45	MOTOR VEHICLES	0	0	0	0	0
01-6507-16-45	IMPROVEMENTS OTHER THAN BUILDINGS	0	0	0	0	0
SUBTOTAL CAPITAL		41,000	11,000	25,000	0	0
FRANK BUCK ZOO		1,535,082	1,561,612	1,616,439	1,634,031	1,663,703

**CITY OF GAINESVILLE**  
**BUDGET 2023-2027**  
**GENERAL FUND - CEMETERY**

ACCOUNT NUMBER	DESCRIPTION	2022-23	2023-24	2024-25	2025-26	2026-27
		BUDGET	BUDGET	BUDGET	BUDGET	BUDGET
01-5101-16-46	SALARIES	171,451	177,109	182,953	188,991	195,228
01-5106-16-46	OVERTIME	10,000	10,330	10,671	11,023	11,387
01-5107-16-46	HOLIDAY PAY	300	310	320	331	342
01-5110-16-46	LONGEVITY	1,320	1,560	1,800	2,040	2,280
01-5111-16-46	RETIREMENT	23,132	24,108	25,122	25,830	25,968
01-5112-16-46	FICA	13,257	14,522	15,014	15,522	16,046
01-5116-16-46	HEALTH/LIFE INSURANCE	32,986	34,635	36,367	38,185	40,095
01-5118-16-46	WORKER COMPENSATION	4,884	4,884	4,884	4,884	4,884
01-5119-16-46	OTHER PAYROLL EXPENSE	520	520	520	520	520
	<b>SUBTOTAL SALARIES AND BENEFITS</b>	<b>257,850</b>	<b>267,978</b>	<b>277,652</b>	<b>287,326</b>	<b>296,749</b>
01-5201-16-46	OFFICE SUPPLIES	1,000	1,000	1,000	1,000	1,100
01-5206-16-46	FUELS OILS LUBRICANTS	7,500	4,700	4,700	4,700	4,700
01-5207-16-46	SMALL TOOLS AND INSTRUMENTS	1,500	1,600	1,600	1,700	1,700
01-5299-16-46	MISCELLANEOUS SUPPLIES	4,000	4,000	4,000	4,200	4,200
	<b>SUBTOTAL SUPPLIES</b>	<b>14,000</b>	<b>11,300</b>	<b>11,300</b>	<b>11,600</b>	<b>11,700</b>
01-5302-16-46	BUILDING MAINTENANCE	2,000	2,100	2,100	2,200	2,200
01-5303-16-46	GROUNDS MAINTENANCE	5,000	5,000	5,000	5,000	5,000
01-5304-16-46	MACHINERY & EQUIPMENT MAINT.	4,750	4,750	4,750	5,000	5,000
01-5305-16-46	VEHICLE MAINTENANCE	2,100	2,200	2,200	2,200	2,300
01-5310-16-46	STREET ROAD & BRIDGE MAINT.	1,000	1,250	1,250	1,250	1,300
	<b>SUBTOTAL MAINTENANCE</b>	<b>14,850</b>	<b>15,300</b>	<b>15,300</b>	<b>15,650</b>	<b>15,800</b>
01-5401-16-46	COMMUNICATIONS	3,223	3,303	3,384	3,468	3,553
01-5403-16-46	GENERAL INSURANCE	3,656	3,798	3,945	4,098	4,257
01-5404-16-46	PROFESSIONAL FEES	1,200	1,200	1,200	1,200	1,200
01-5406-16-46	TRAINING	1,000	1,000	1,000	1,000	1,000
01-5408-16-46	ELECTRIC UTILITY SERVICE	4,820	4,868	4,917	4,966	5,016
01-5409-16-46	CONTRACTUAL SERVICE	4,120	4,200	4,200	4,200	4,400
01-5441-16-46	SOLID WASTE UTILITY SERVICE	1,766	1,837	1,928	1,928	1,928
01-5442-16-46	WATER/SEWER UTILITY SERVICE	10,100	10,504	10,504	10,504	10,504
01-5446-16-46	STORM WATER UTILITY FEES	7,931	7,931	7,931	7,931	7,931
01-5455-16-46	UNIFORM PURCHASE/RENTAL	1,500	1,500	1,600	1,600	1,600
01-5499-16-46	MISCELLANEOUS SERVICES	2,500	2,500	2,600	2,600	2,600
	<b>SUBTOTAL SERVICES</b>	<b>41,816</b>	<b>42,640</b>	<b>43,210</b>	<b>43,496</b>	<b>43,990</b>
01-5504-16-46	MACHINERY & EQUIPMENT	0	0	0	0	0
	<b>SUBTOTAL MINOR EQUIPMENT</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
01-6502-16-46	BUILDINGS	0	0	0	0	0
01-6504-16-46	MACHINERY & EQUIPMENT	0	0	0	0	0
01-6505-16-46	MOTOR VEHICLE	0	0	55,000	0	0
01-6507-16-46	IMPROVEMENTS OTHER THAN BUILDINGS	0	0	0	0	0

01-6510-16-46	STREETS, ROADS & BRIDGES	0	0	0	0	0
	SUBTOTAL CAPITAL	0	0	55,000	0	0
	CEMETERY OPERATIONS	328,516	337,219	402,461	358,072	368,239

CITY OF GAINESVILLE  
 BUDGET 2023-2027  
 GENERAL FUND NON-DEPARTMENTAL

ACCOUNT NUMBER	DESCRIPTION	2022-23 BUDGET	2023-24 BUDGET	2024-25 BUDGET	2025-26 BUDGET	2026-27 BUDGET
01-5723-50-99	TRANSFER TO GOLF FUND	190,000	180,000	180,000	171,000	170,000
	TOTAL NON-DEPARTMENTAL	190,000	180,000	180,000	171,000	170,000

**CITY OF GAINESVILLE**  
**FIVE-YEAR BUDGET 2023-2027**  
**WATER & SEWER FUND SUMMARY**

	<b>2022-23</b>	<b>2023-24</b>	<b>2024-25</b>	<b>2025-26</b>	<b>2026-27</b>
	<b>BUDGET</b>	<b>BUDGET</b>	<b>BUDGET</b>	<b>BUDGET</b>	<b>BUDGET</b>
BEGINNING BALANCE OCTOBER 1	12,992,504	12,890,303	12,947,958	12,950,623	12,963,556
REVENUES	9,446,613	10,412,888	10,510,149	10,511,445	10,510,339
<b>TOTAL FUNDS AVAILABLE</b>	<b>22,439,117</b>	<b>23,303,191</b>	<b>23,458,107</b>	<b>23,462,069</b>	<b>23,473,895</b>
<b>EXPENDITURES</b>					
Administration	396,897	391,852	493,802	414,875	442,601
Customer Service	303,660	311,595	320,264	330,569	339,963
Distribution	844,925	744,392	860,680	776,125	804,336
Production	1,257,034	1,388,234	1,561,916	1,348,269	1,557,695
Moss Lake Production	743,559	804,952	598,998	568,098	575,078
Industrial Pre-Treatment	99,666	95,126	88,261	90,916	94,226
Waste Water Collection	792,047	707,049	642,802	1,037,315	719,014
Waste Water Treatment	944,858	995,243	917,313	910,043	932,514
Non-Departmental	4,166,168	4,916,793	5,023,448	5,022,303	4,996,297
<b>TOTAL EXPENDITURES</b>	<b>9,548,814</b>	<b>10,355,234</b>	<b>10,507,484</b>	<b>10,498,513</b>	<b>10,461,723</b>
 ENDING BALANCE SEPT 30	 12,890,303	 12,947,958	 12,950,623	 12,963,556	 13,012,172
 INCREASE/DECREASE					
IN FUND BALANCE	(102,201)	57,655	2,665	12,933	48,616

**CITY OF GAINESVILLE**  
**FIVE-YEAR BUDGET 2023-2027**  
**WATER & SEWER FUND - REVENUES**

ACCOUNT NUMBER	DESCRIPTION	2022-23	2023-24	2024-25	2025-26	2026-27
		BUDGET	BUDGET	BUDGET	BUDGET	BUDGET
60-4202-00-00	BOAT & DOCK PERMITS-MOSS LAKE	68,000	69,481	69,481	69,481	69,481
60-4601-00-00	WATER REVENUE-RESIDENTIAL	2,448,700	2,546,648	2,546,648	2,546,648	2,546,648
60-4602-00-00	WATER REVENUE-COMM & INDUSTRIAL	1,458,800	1,517,152	1,517,152	1,517,152	1,517,152
60-4603-00-00	WATER REVENUE-MULTIFAMILY	535,000	556,400	556,400	556,400	556,400
60-4604-00-00	UNBILLED WATER REVENUE	0	0	0	0	0
60-4605-00-00	DEPOSITS BILLED-CLEARING	0	0	0	0	0
60-4609-00-00	WATER TAP FEES	10,000	10,400	10,400	10,400	10,400
	<b>WATER REVENUES</b>	<b>4,520,500</b>	<b>4,700,081</b>	<b>4,700,081</b>	<b>4,700,081</b>	<b>4,700,081</b>
60-4610-00-00	WASTEWATER REVENUE-RESIDENTIAL	2,559,500	2,956,223	3,044,909	3,044,909	3,044,909
60-4611-00-00	W/W REVENUE-COMM & INDUSTRIAL	880,000	1,016,400	1,046,892	1,046,892	1,046,892
60-4612-00-00	W/W REVENUE-MULTIFAMILY	391,480	452,159	465,724	465,724	465,724
60-4613-00-00	UNBILLED W/W REVENUE	0	0	0	0	0
60-4615-00-00	TRANSPORTERS HAULERS PERMIT	2,000	2,310	2,379	2,379	2,379
60-4616-00-00	WASTEWATER SURCHARGES	275,000	317,625	327,154	327,154	327,154
60-4617-00-00	WASTE PERMITS	6,000	6,930	7,138	7,138	7,138
60-4619-00-00	SEWER TAP FEES	5,000	5,775	5,948	5,948	5,948
	<b>SEWER REVENUES</b>	<b>4,118,980</b>	<b>4,757,422</b>	<b>4,900,145</b>	<b>4,900,145</b>	<b>4,900,145</b>
60-4620-00-00	TRANSFER FEES	4,000	4,160	4,160	4,160	4,160
60-4621-00-00	PENALTIES	207,500	215,800	215,800	215,800	215,800
60-4622-00-00	CASH SHORT/OVER	0	(52)	(52)	(52)	(52)
60-4623-00-00	NSF CHARGES	2,000	2,080	2,080	2,080	2,080
60-4624-00-00	DISCONNECT/RECONNECT FEES	41,500	43,160	43,160	43,160	43,160
60-4625-00-00	METER INSTALLATION FEES	32,000	33,280	33,280	33,280	33,280
60-4626-00-00	TAP FEES-STREET CUTS	0	0	0	0	0
60-4627-00-00	ACCOUNT INITIATION FEE	64,000	66,560	66,560	66,560	66,560
60-4628-00-00	CREDIT CARD CONVENIENCE FEE	69,000	71,760	71,760	71,760	71,760
60-4699-00-00	UB CREDIT ADJUSTMENT CLEARING	50,000	52,000	52,000	52,000	52,000
	<b>OTHER WATER/SEWER</b>	<b>470,000</b>	<b>488,748</b>	<b>488,748</b>	<b>488,748</b>	<b>488,748</b>
60-4701-00-00	INTEREST REVENUE	5,500	120,000	75,000	75,000	75,000
60-4709-00-00	MISCELLANEOUS REVENUE	1,000	15,000	15,000	15,000	15,000
60-4731-00-00	LEASE REVENUE - PETROFLEX	2,500	2,500	2,500	2,500	2,500
60-4805-00-00	GRANT REVENUE	0	0	0	0	0
	<b>OTHER REVENUES</b>	<b>9,000</b>	<b>137,500</b>	<b>92,500</b>	<b>92,500</b>	<b>92,500</b>
60-4930-00-00	TRANSFER FROM G.O. DEBT SEV	328,133	329,137	328,676	329,972	328,866
	<b>SUBTOTAL OTHER REVENUES</b>	<b>328,133</b>	<b>329,137</b>	<b>328,676</b>	<b>329,972</b>	<b>328,866</b>
	<b>TOTAL WATER/SEWER REVENUES</b>	<b>9,446,613</b>	<b>10,412,888</b>	<b>10,510,149</b>	<b>10,511,445</b>	<b>10,510,339</b>

**CITY OF GAINESVILLE**  
**FIVE-YEAR BUDGET 2023-2027**  
**WATER & SEWER FUND BY DIVISION**

Division	2022-23 BUDGET	2023-24 BUDGET	2024-25 BUDGET	2025-26 BUDGET	2026-27 BUDGET
Administration	396,897	391,852	493,802	414,875	442,601
Customer Service	303,660	311,595	320,264	330,569	339,963
Distribution	844,925	744,392	860,680	776,125	804,336
Production	1,257,034	1,388,234	1,561,916	1,348,269	1,557,695
Moss Lake Production	743,559	804,952	598,998	568,098	575,078
Industrial Pre-Treatment	99,666	95,126	88,261	90,916	94,226
Waste Water Collection	792,047	707,049	642,802	1,037,315	719,014
Waste Water Treatment	944,858	995,243	917,313	910,043	932,514
Non-Departmental	4,166,168	4,916,793	5,023,448	5,022,303	4,996,297
	<u>9,548,814</u>	<u>10,355,234</u>	<u>10,507,484</u>	<u>10,498,513</u>	<u>10,461,723</u>

**CITY OF GAINESVILLE  
FIVE-YEAR BUDGET 2023-2027**

**WATER & SEWER FUND BY CATEGORY**

Category	2022-23 BUDGET	2023-24 BUDGET	2024-25 BUDGET	2025-26 BUDGET	2026-27 BUDGET
SALARIES AND BENEFITS	2,319,285	2,402,381	2,488,864	2,575,297	2,659,377
SUPPLIES	306,028	299,330	288,359	289,067	295,254
MAINTENANCE	614,018	639,725	641,800	643,800	661,700
SERVICES	1,131,426	1,100,005	1,116,013	1,101,045	1,138,096
MINOR EQUIPMENT	-	12,000	-	2,000	10,000
CAPITAL	1,011,889	985,000	949,000	865,000	701,000
NON-DEPARTMENTAL	4,166,168	4,916,793	5,023,448	5,022,303	4,996,297
<b>TOTAL</b>	<b>9,548,814</b>	<b>10,355,234</b>	<b>10,507,484</b>	<b>10,498,513</b>	<b>10,461,723</b>

**CITY OF GAINESVILLE**  
**FIVE-YEAR BUDGET 2023-2027**  
**WATER & SEWER FUND ADMINISTRATION**

ACCOUNT NUMBER	DESCRIPTION	2022-23	2023-24	2024-25	2025-26	2026-27
		BUDGET	BUDGET	BUDGET	BUDGET	BUDGET
60-5101-19-10	SALARIES	217,546	224,725	232,141	239,802	247,715
60-5106-19-10	OVERTIME	2,500	2,500	2,500	2,500	2,500
60-5110-19-10	LONGEVITY	2,400	2,580	2,760	2,940	3,120
60-5111-19-10	RETIREMENT	29,182	30,349	31,560	32,385	32,497
60-5112-19-10	FICA	17,718	18,281	18,862	19,462	20,081
60-5116-19-10	HEALTH/LIFE INSURANCE	24,746	25,983	27,282	28,647	30,079
60-5118-19-10	WORKER COMPENSATION	3,434	3,043	3,043	3,043	3,043
60-5119-19-10	OTHER PAYROLL EXPENSE	3,160	3,160	3,160	3,160	3,160
	<b>SUBTOTAL SALARIES AND BENEFITS</b>	<b>300,686</b>	<b>310,621</b>	<b>321,308</b>	<b>331,938</b>	<b>342,195</b>
60-5201-19-10	OFFICE SUPPLIES	2,100	2,150	2,150	2,150	2,200
60-5208-19-10	CLEANING SUPPLIES	1,800	1,800	1,800	1,800	2,000
60-5299-19-10	MISCELLANEOUS SUPPLIES	775	775	775	775	775
	<b>SUBTOTAL SUPPLIES</b>	<b>4,675</b>	<b>4,725</b>	<b>4,725</b>	<b>4,725</b>	<b>4,975</b>
60-5302-19-10	BUILDING MAINTENANCE	8,000	8,000	8,000	8,000	8,500
60-5309-19-10	OFFICE EQUIPMENT MAINTENANCE	0	0	0	0	0
	<b>SUBTOTAL MAINTENANCE</b>	<b>8,000</b>	<b>8,000</b>	<b>8,000</b>	<b>8,000</b>	<b>8,500</b>
60-5401-19-10	COMMUNICATIONS	3,000	3,030	3,091	3,152	3,215
60-5402-19-10	DUES & SUBSCRIPTIONS	700	700	725	750	750
60-5403-19-10	GENERAL INSURANCE	326	326	350	350	350
60-5404-19-10	PROFESSIONAL FEES	9,000	9,000	9,500	9,500	9,500
60-5406-19-10	TRAINING	2,000	2,000	2,000	2,000	2,500
60-5408-19-10	ELECTRIC UTILITY SERVICE	9,090	9,181	9,273	9,365	9,459
60-5409-19-10	CONTRACTUAL SERVICES	19,000	19,000	19,000	19,000	20,000
60-5418-19-10	AUTO ALLOWANCE	6,000	6,000	6,000	6,000	6,000
60-5440-19-10	NATURAL GAS UTILITY SERVICE	6,700	6,200	6,262	6,325	6,388
60-5441-19-10	SOLID WASTE UTILITY SERVICE	2,010	2,251	2,251	2,251	2,251
60-5442-19-10	WATER/SEWER UTILITY SERVICE	2,700	2,808	2,808	2,808	2,808
60-5446-19-10	STORM WATER UTILITY FEES	1,510	1,510	1,510	1,510	1,510
60-5460-19-10	OFFICE EQUIPMENT RENTAL	5,000	5,000	5,500	5,500	5,500
60-5499-19-10	MISCELLANEOUS SERVICES	1,500	1,500	1,500	1,700	1,700
	<b>SUBTOTAL SERVICES</b>	<b>68,536</b>	<b>68,506</b>	<b>69,769</b>	<b>70,211</b>	<b>71,931</b>
60-5504-19-10	MACHINERY & EQUIPMENT	0	0	0	0	0
60-5508-19-10	OFFICE MACHINERY & EQUIPMENT	0	0	0	0	0
	<b>SUBTOTAL MINOR EQUIPMENT</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
60-6502-19-10	BUILDING	15,000	0	90,000	0	0
60-6508-19-10	OFFICE MACHINERY & EQUIPMENT	0	0	0	0	0
60-6507-19-10	IMPROVEMENTS OTHER THAN BLDNGS	0	0	0	0	15,000
	<b>SUBTOTAL CAPITAL</b>	<b>15,000</b>	<b>0</b>	<b>90,000</b>	<b>0</b>	<b>15,000</b>
	<b>ADMINISTRATION</b>	<b>396,897</b>	<b>391,852</b>	<b>493,802</b>	<b>414,875</b>	<b>442,601</b>

**CITY OF GAINESVILLE**  
**FIVE-YEAR BUDGET 2023-2027**  
**WATER & SEWER FUND CUSTOMER SERVICE**

ACCOUNT NUMBER	DESCRIPTION	2022-23 BUDGET	2023-24 BUDGET	2024-25 BUDGET	2025-26 BUDGET	2026-27 BUDGET
60-5101-20-50	SALARIES	100,500	103,817	107,242	110,781	114,437
60-5106-20-50	OVERTIME	9,000	9,297	9,604	9,921	10,248
60-5107-20-50	HOLIDAY PAY	100	100	100	100	100
60-5110-20-50	LONGEVITY	480	660	840	1,020	1,200
60-5111-20-50	RETIREMENT	13,870	14,449	15,064	15,495	15,585
60-5112-20-50	FICA	8,421	8,704	9,003	9,312	9,630
60-5116-20-50	HEALTH/LIFE INSURANCE	24,720	25,956	27,254	28,616	30,047
60-5118-20-50	WORKER COMPENSATION	319	838	838	838	838
60-5119-20-50	OTHER PAYROLL EXPENSE	0	0	0	0	0
	<b>SUBTOTAL SALARIES AND BENEFITS</b>	<b>157,410</b>	<b>163,820</b>	<b>169,945</b>	<b>176,084</b>	<b>182,085</b>
60-5201-20-50	OFFICE SUPPLIES	3,000	3,000	3,000	3,000	3,100
60-5202-20-50	POSTAGE	37,500	37,875	38,254	38,636	39,023
60-5204-20-50	BIND PRTING & REPRODUCTION	1,500	1,000	1,000	1,000	1,200
60-5206-20-50	FUELS OILS LUBRICANTS	0	0	0	0	0
60-5207-20-50	SMALL TOOLS AND INSTRUMENTS	0	0	0	0	0
60-5299-20-50	MISCELLANEOUS SUPPLIES	500	500	500	500	600
	<b>SUBTOTAL SUPPLIES</b>	<b>42,500</b>	<b>42,375</b>	<b>42,754</b>	<b>43,136</b>	<b>43,923</b>
60-5304-20-50	MACHINERY & EQUIPMENT MAINT.	750	750	1,000	1,000	1,000
60-5305-20-50	VEHICLE MAINTENANCE	0	0	0	0	0
60-5309-20-50	OFFICE EQUIPMENT MAINTENANCE	2,000	2,000	2,000	2,000	2,500
	<b>SUBTOTAL MAINTENANCE</b>	<b>2,750</b>	<b>2,750</b>	<b>3,000</b>	<b>3,000</b>	<b>3,500</b>
60-5401-20-50	COMMUNICATIONS	2,000	2,020	2,040	2,061	2,081
60-5403-20-50	GENERAL INSURANCE	650	695	744	796	852
60-5404-20-50	PROFESSIONAL FEES	40,000	41,584	43,231	44,943	46,722
60-5406-20-50	TRAINING	1,800	1,800	2,000	2,000	2,000
60-5409-20-50	CONTRACTUAL SERVICES	44,000	44,000	44,000	46,000	46,000
60-5455-20-50	UNIFORM PURCHASE/RENTAL	0	0	0	0	0
60-5460-20-50	MAIN FRAME SOFTWARE SUPPORT	7,500	7,500	7,500	7,500	7,500
60-5462-20-50	CUSTOMER DEPOSIT INTEREST	4,300	4,300	4,300	4,300	4,300
60-5499-20-50	MISCELLANEOUS SERVICES	750	750	750	750	1,000
	<b>SUBTOTAL SERVICES</b>	<b>101,000</b>	<b>102,649</b>	<b>104,565</b>	<b>108,349</b>	<b>110,455</b>
60-5504-20-50	MACHINERY & EQUIPMENT	0	0	0	0	0
60-6508-20-50	OFFICE MACHINERY & EQUIOPMENT	0	0	0	0	0
	<b>SUBTOTAL MINOR EQUIPMENT</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
60-6505-20-50	MOTOR VEHICLES	0	0	0	0	0
	<b>SUBTOTAL CAPITAL</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
	<b>CUSTOMER SERVICE</b>	<b>303,660</b>	<b>311,595</b>	<b>320,264</b>	<b>330,569</b>	<b>339,963</b>

**CITY OF GAINESVILLE**  
**FIVE-YEAR BUDGET 2023-2027**  
**WATER & SEWER FUND DISTRIBUTION**

ACCOUNT NUMBER	DESCRIPTION	2022-23 BUDGET	2023-24 BUDGET	2024-25 BUDGET	2025-26 BUDGET	2026-27 BUDGET
60-5101-20-51	SALARIES	245,477	253,578	261,946	270,590	279,519
60-5106-20-51	OVERTIME	34,000	35,122	36,281	37,478	38,715
60-5104-20-51	HOLIDAY PAY	1,600	1,653	1,707	1,764	1,822
60-5110-20-51	LONGEVITY	1,080	1,440	1,800	2,160	2,520
60-5111-20-51	RETIREMENT	36,021	37,492	39,060	40,152	40,358
60-5112-20-51	FICA	21,870	22,584	23,344	24,129	24,939
60-5116-20-51	HEALTH/LIFE INSURANCE	49,440	51,912	54,508	57,233	60,095
60-5118-20-51	WORKER COMPENSATION	4,946	4,560	4,560	4,560	4,560
60-5119-20-51	OTHER PAYROLL EXPENSE	3,720	3,420	3,420	3,420	3,420
	<b>SUBTOTAL SALARIES AND BENEFITS</b>	<b>398,154</b>	<b>411,760</b>	<b>426,626</b>	<b>441,486</b>	<b>455,948</b>
60-5201-20-51	OFFICE SUPPLIES	1,200	1,200	1,200	1,300	1,300
60-5206-20-51	FUELS OILS LUBRICANTS	15,000	15,000	16,000	16,000	16,000
60-5207-20-51	SMALL TOOLS AND INSTRUMENTS	2,400	2,500	2,500	2,500	2,500
60-5209-20-51	CHEMICAL & MEDICAL SUPPLIES	600	600	650	650	700
60-5221-20-51	SAFETY SUPPLIES	2,000	2,200	2,200	2,300	2,300
60-5299-20-51	MISCELLANEOUS SUPPLIES	1,500	1,500	1,500	1,500	1,500
	<b>SUBTOTAL SUPPLIES</b>	<b>22,700</b>	<b>23,000</b>	<b>24,050</b>	<b>24,250</b>	<b>24,300</b>
60-5304-20-51	MACHINERY & EQUIPMENT MAINT.	7,000	7,500	7,500	7,500	8,000
60-5305-20-51	VEHICLE MAINTENANCE	5,000	6,200	6,200	6,200	6,500
60-5308-20-51	WATER/SEWER MAINS MAINTENANCE	100,000	100,000	100,000	100,000	110,000
60-5310-20-51	STREETS ROAD & BRIDGE MAINT.	36,000	38,000	38,000	38,000	40,000
60-5313-20-51	METER MAINTENANCE	4,000	4,000	4,000	4,000	4,000
60-5399-20-51	MISCELLANEOUS MAINTENANCE	4,500	4,500	4,500	4,500	4,600
	<b>SUBTOTAL MAINTENANCE</b>	<b>156,500</b>	<b>160,200</b>	<b>160,200</b>	<b>160,200</b>	<b>173,100</b>
60-5401-20-51	COMMUNICATIONS	15,980	16,140	16,301	16,464	16,629
60-5403-20-51	GENERAL INSURANCE	3,791	3,992	4,203	4,425	4,659
60-5404-20-51	PROFESSIONAL FEES	11,500	3,000	3,000	3,000	3,000
60-5405-20-51	ADVERTISING	500	500	500	500	500
60-5406-20-51	TRAINING	3,800	3,800	3,800	3,800	4,000
60-5411-20-51	MACHINERY AND EQUIPMENT RENTAL	1,800	2,000	2,000	2,000	2,000
60-5455-20-51	UNIFORM PURCHASE/RENTAL	3,200	3,000	3,000	3,000	3,000
60-5499-20-51	MISCELLANEOUS SERVICES	2,000	2,000	2,000	2,000	2,200
	<b>SUBTOTAL SERVICES</b>	<b>42,571</b>	<b>34,431</b>	<b>34,804</b>	<b>35,189</b>	<b>35,988</b>
60-5504-20-51	MACHINERY & EQUIPMENT	0	0	0	0	0
	<b>SUBTOTAL MINOR EQUIPMENT</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
60-6504-20-51	MACHINERY & EQUIPMENT	60,000	0	100,000	0	0
60-6505-20-51	MOTOR VEHICLES	0	0	0	0	0
60-6507-20-51	IMPR OTHER THAN BLDNGS	0	0	0	0	0
60-6508-20-51	OFFICE MACHINERY & EQUIPMENT	0	0	0	0	0
60-6509-20-51	MAINS & SERVICES	0	0	0	0	0
60-6512-20-51	METERS	150,000	100,000	100,000	100,000	100,000
60-6513-20-51	HYDRANTS	15,000	15,000	15,000	15,000	15,000
	<b>SUBTOTAL CAPITAL</b>	<b>225,000</b>	<b>115,000</b>	<b>215,000</b>	<b>115,000</b>	<b>115,000</b>

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WATER DISTRIBUTION OPERATIONS

844,925

744,392

860,680

776,125

804,336

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**CITY OF GAINESVILLE**  
**FIVE-YEAR BUDGET 2023-2027**  
**WATER & SEWER FUND PRODUCTION**

ACCOUNT NUMBER	DESCRIPTION	2022-23 BUDGET	2023-24 BUDGET	2024-25 BUDGET	2025-26 BUDGET	2026-27 BUDGET
60-5101-21-52	SALARIES	217,948	225,140	232,570	240,245	248,173
60-5106-21-52	OVERTIME	22,000	22,726	23,476	24,251	25,051
60-5107-21-52	HOLIDAY PAY	7,000	7,231	7,470	7,716	7,971
60-5110-21-52	LONGEVITY	1,680	1,980	2,280	2,580	2,880
60-5111-21-52	RETIREMENT	31,977	33,177	34,554	35,511	35,683
60-5112-21-52	FICA	19,415	19,985	20,652	21,340	22,050
60-5116-21-52	HEALTH/LIFE INSURANCE	41,200	43,260	45,423	47,694	50,079
60-5118-21-52	WORKER COMPENSATION	4,391	5,500	5,500	5,500	5,500
60-5119-21-52	OTHER PAYROLL EXPENSE	5,160	4,160	4,160	4,160	4,160
	<b>SUBTOTAL SALARIES AND BENEFITS</b>	<b>350,771</b>	<b>363,159</b>	<b>376,084</b>	<b>388,996</b>	<b>401,547</b>
60-5201-21-52	OFFICE SUPPLIES	650	700	750	750	750
60-5206-21-52	FUELS OILS LUBRICANTS	6,500	6,500	6,500	6,500	6,500
60-5209-21-52	CHEMICAL & MEDICAL SUPPLIES	18,000	12,000	12,000	12,000	13,000
60-5299-21-52	MISCELLANEOUS SUPPLIES	2,600	2,700	2,700	2,700	2,800
	<b>SUBTOTAL SUPPLIES</b>	<b>27,750</b>	<b>21,900</b>	<b>21,950</b>	<b>21,950</b>	<b>23,050</b>
60-5304-21-52	MACHINERY & EQUIPMENT MAINT.	2,000	2,100	2,100	2,100	2,200
60-5305-21-52	VEHICLE MAINTENANCE	6,000	6,000	7,000	7,000	7,000
60-5312-21-52	WEBER FIRE PROTECTION	9,000	8,000	8,000	8,000	9,000
60-5399-21-52	MISCELLANEOUS MAINTENANCE	164,189	200,000	200,000	200,000	200,000
	<b>SUBTOTAL MAINTENANCE</b>	<b>181,189</b>	<b>216,100</b>	<b>217,100</b>	<b>217,100</b>	<b>218,200</b>
60-5401-21-52	COMMUNICATIONS	4,000	4,040	4,080	4,121	4,162
60-5403-21-52	GENERAL INSURANCE	27,272	27,545	27,820	28,098	28,379
60-5404-21-52	PROFESSIONAL FEES	5,000	5,000	5,500	5,500	5,500
60-5405-21-52	ADVERTISING	2,000	2,000	2,000	2,000	2,100
60-5406-21-52	TRAINING	3,500	3,500	3,700	3,700	3,800
60-5408-21-52	ELECTRIC UTILITY SERVICE	306,030	309,090	312,181	315,303	318,456
60-5409-21-52	CONTRACTUAL SERVICES	20,000	20,000	20,000	20,000	20,000
60-5417-21-52	INSPECTION AND PERMIT FEES	75,000	75,000	75,000	75,000	75,000
60-5455-21-52	UNIFORM PURCHASE/RENTAL	2,750	2,900	3,000	3,000	3,000
60-5499-21-52	MISCELLANEOUS SERVICES	3,250	4,000	4,500	4,500	4,500
	<b>SUBTOTAL SERVICES</b>	<b>448,802</b>	<b>453,075</b>	<b>457,782</b>	<b>461,223</b>	<b>464,898</b>
60-5504-21-52	MACHINERY & EQUIPMENT	0	0	0	0	0
60-5507-21-52	IMPROVEMENTS OTHER THAN BLDNGS	0	0	0	0	0
	<b>SUBTOTAL MINOR EQUIPMENT</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
60-6504-21-52	MACHINERY AND EQUIPMENT	0	0	0	0	0
60-6505-21-52	MOTOR VEHICLES	0	65,000	0	0	0
60-6507-21-52	IMPROVEMENTS OTHER THAN BLDNGS	248,522	269,000	489,000	259,000	450,000
	<b>SUBTOTAL CAPITAL</b>	<b>248,522</b>	<b>334,000</b>	<b>489,000</b>	<b>259,000</b>	<b>450,000</b>
	<b>WATER PRODUCTION</b>	<b>1,257,034</b>	<b>1,388,234</b>	<b>1,561,916</b>	<b>1,348,269</b>	<b>1,557,695</b>

**CITY OF GAINESVILLE**  
**FIVE-YEAR BUDGET 2023-2027**  
**WATER & SEWER FUND MOSS LAKE PRODUCTION**

ACCOUNT NUMBER	DESCRIPTION	2022-23 BUDGET	2023-24 BUDGET	2024-25 BUDGET	2025-26 BUDGET	2026-27 BUDGET
60-5101-21-53	SALARIES	111,152	114,820	118,609	122,523	126,566
60-5106-21-53	OVERTIME	28,080	29,007	29,964	30,953	31,974
60-5107-21-53	HOLIDAY PAY	3,600	3,719	3,842	3,968	4,099
60-5110-21-53	LONGEVITY	300	480	660	840	1,020
60-5111-21-53	RETIREMENT	18,181	18,947	19,742	20,297	20,405
60-5112-21-53	FICA	11,038	11,413	11,799	12,197	12,609
60-5116-21-53	HEALTH/LIFE INSURANCE	24,720	25,956	27,254	28,616	30,047
60-5118-21-53	WORKER COMPENSATION	2,496	2,400	2,400	2,400	2,400
60-5119-21-53	OTHER PAYROLL EXPENSE	1,160	1,160	1,160	1,160	1,160
	<b>SUBTOTAL SALARIES AND BENEFITS</b>	<b>200,727</b>	<b>207,901</b>	<b>215,429</b>	<b>222,955</b>	<b>230,281</b>
60-5201-21-53	OFFICE SUPPLIES	700	750	750	750	800
60-5206-21-53	FUELS OILS LUBRICANTS	20,625	20,625	18,000	18,000	18,000
60-5207-21-53	SMALL TOOLS AND INSTRUMENTS	1,300	1,300	1,300	1,300	1,300
60-5208-21-53	CLEANING SUPPLIES	850	850	850	850	875
60-5209-21-53	CHEMICAL & MEDICAL SUPPLIES	69,300	69,300	58,000	58,000	58,000
60-5221-21-53	SAFETY SUPPLIES	600	600	650	650	650
60-5223-21-53	LABORATORY SUPPLIES	7,630	7,630	7,630	7,630	7,630
60-5299-21-53	MISCELLANEOUS SUPPLIES	3,000	3,500	3,500	3,500	4,000
	<b>SUBTOTAL SUPPLIES</b>	<b>104,005</b>	<b>104,555</b>	<b>90,680</b>	<b>90,680</b>	<b>91,255</b>
60-5304-21-53	MACHINERY & EQUIPMENT MAINT.	3,000	3,000	3,500	3,500	3,500
60-5305-21-53	VEHICLE MAINTENANCE	8,075	8,075	5,200	5,200	5,500
60-5307-21-53	WATER/SEWER PLANT MAINTENANCE	42,000	48,000	49,000	49,000	50,000
60-5399-21-53	MISCELLANEOUS MAINTENANCE	3,500	3,500	3,500	3,500	3,500
	<b>SUBTOTAL MAINTENANCE</b>	<b>56,575</b>	<b>62,575</b>	<b>61,200</b>	<b>61,200</b>	<b>62,500</b>
60-5401-21-53	COMMUNICATIONS	5,800	5,800	5,858	5,917	5,976
60-5403-21-53	GENERAL INSURANCE	8,288	8,288	8,288	8,288	8,288
60-5404-21-53	PROFESSIONAL FEES	48,036	36,000	15,000	15,000	36,000
60-5405-21-53	ADVERTISING	1,000	1,000	1,000	1,000	1,000
60-5406-21-53	TRAINING	2,600	1,800	2,000	2,000	2,000
60-5408-21-53	ELECTRIC UTILITY SERVICE	50,500	51,005	51,515	52,030	52,551
60-5409-21-53	CONTRACTUAL SERVICES	9,000	9,000	9,000	9,000	10,000
60-5417-21-53	INSPECTION AND PERMIT FEES	2,000	4,000	4,000	4,000	4,000
60-5455-21-53	UNIFORM PURCHASE/RENTAL	1,800	1,800	1,800	1,800	2,000
60-5499-21-53	MISCELLANEOUS SERVICES	4,228	4,228	4,228	4,228	4,228
	<b>SUBTOTAL SERVICES</b>	<b>133,252</b>	<b>122,921</b>	<b>102,689</b>	<b>103,263</b>	<b>126,042</b>
60-5502-21-53	BUILDINGS	0	0	0	0	0
60-5504-21-53	MACHINERY & EQUIPMENT MAINT.	0	0	0	0	0
	<b>SUBTOTAL MINOR EQUIPMENT</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
60-6504-21-52	MACHINERY & EQUIPMENT	0	43,000	44,000	0	0
60-6505-21-53	VEHICLES	0	0	0	60,000	0
60-6507-21-53	IMPR OTHER THAN BLDS	249,000	264,000	85,000	30,000	65,000
	<b>SUBTOTAL CAPITAL</b>	<b>249,000</b>	<b>307,000</b>	<b>129,000</b>	<b>90,000</b>	<b>65,000</b>
	<b>MOSS LAKE PRODUCTION</b>	<b>743,559</b>	<b>804,952</b>	<b>598,998</b>	<b>568,098</b>	<b>575,078</b>

**CITY OF GAINESVILLE**  
**FIVE-YEAR BUDGET 2023-2027**  
**WATER & SEWER FUND INDUSTRIAL PRE-TREATMENT**

<b>ACCOUNT NUMBER</b>	<b>DESCRIPTION</b>	<b>2022-23 BUDGET</b>	<b>2023-24 BUDGET</b>	<b>2024-25 BUDGET</b>	<b>2025-26 BUDGET</b>	<b>2026-27 BUDGET</b>
60-5101-22-61	SALARIES	41,435	43,092	44,816	46,609	48,473
60-5106-22-61	OVERTIME	5,000	4,000	4,000	4,000	4,000
60-5107-22-61	HOLIDAY	700	300	300	300	300
60-5110-22-61	LONGEVITY	300	360	420	480	540
60-5111-22-61	RETIREMENT	6,040	6,192	6,469	6,669	6,724
60-5112-22-61	FICA	3,667	3,730	3,866	4,008	4,155
60-5116-22-61	HEALTH/LIFE INSURANCE	8,240	8,652	9,085	9,539	10,016
60-5118-22-61	WORKER COMPENSATION	829	800	800	800	800
60-5119-22-61	OTHER PAYROLL EXPENSE	500	1,000	1,000	1,000	1,000
	<b>SUBTOTAL SALARIES AND BENEFITS</b>	<b>66,711</b>	<b>68,126</b>	<b>70,755</b>	<b>73,404</b>	<b>76,008</b>
60-5201-22-61	OFFICE SUPPLIES	1,100	1,100	1,100	1,100	1,200
60-5206-22-61	FUELS OILS LUBRICANTS	1,500	1,700	1,700	1,700	1,900
60-5299-22-61	MISCELLANEOUS SUPPLIES	2,200	2,200	2,200	2,200	2,300
	<b>SUBTOTAL SUPPLIES</b>	<b>4,800</b>	<b>5,000</b>	<b>5,000</b>	<b>5,000</b>	<b>5,400</b>
60-5305-22-61	VEHICLE MAINTENANCE	600	600	700	700	700
60-5306-22-61	INSTRUMENT MAINTENANCE	1,000	1,000	1,000	1,000	1,000
60-5399-22-61	MISCELLANEOUS MAINTENANCE	800	800	900	900	1,000
	<b>SUBTOTAL MAINTENANCE</b>	<b>2,400</b>	<b>2,400</b>	<b>2,600</b>	<b>2,600</b>	<b>2,700</b>
60-5401-22-61	COMMUNICATIONS	732	600	606	612	618
60-5403-22-61	GENERAL INSURANCE	315	600	600	600	600
60-5404-22-61	PROFESSIONAL FEES	15,608	2,000	2,000	2,000	2,100
60-5406-22-61	TRAINING	1,200	900	900	900	1,000
60-5409-22-61	CONTRACTUAL SERVICES	7,400	5,000	5,200	5,200	5,200
60-5499-22-61	MISCELLANEOUS SERVICES	500	500	600	600	600
	<b>SUBTOTAL SERVICES</b>	<b>25,755</b>	<b>9,600</b>	<b>9,906</b>	<b>9,912</b>	<b>10,118</b>
60-5504-22-61	MACHINERY & EQUIPMENT	0	10,000	0	0	0
	<b>SUBTOTAL MINOR EQUIPMENT</b>	<b>0</b>	<b>10,000</b>	<b>0</b>	<b>0</b>	<b>0</b>
60-6505-22-61	VEHICLE	0	0	0	0	0
	<b>SUBTOTAL CAPITAL</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
	<b>INDUSTRIAL PRE-TREATMENT</b>	<b>99,666</b>	<b>95,126</b>	<b>88,261</b>	<b>90,916</b>	<b>94,226</b>

**CITY OF GAINESVILLE**  
**FIVE-YEAR BUDGET 2023-2027**  
**WATER & SEWER FUND WASTEWATER COLLECTION**

ACCOUNT NUMBER	DESCRIPTION	2022-23 BUDGET	2023-24 BUDGET	2024-25 BUDGET	2025-26 BUDGET	2026-27 BUDGET
60-5101-22-62	SALARIES	244,494	252,562	260,897	269,506	278,400
60-5106-22-62	OVERTIME	60,000	61,980	64,025	66,138	68,321
60-5107-22-62	HOLIDAY PAY	1,400	1,446	1,494	1,543	1,594
60-5110-22-62	LONGEVITY	1,560	1,980	2,400	2,820	3,240
60-5111-22-62	RETIREMENT	38,898	40,479	42,186	43,380	43,617
60-5112-22-62	FICA	23,617	24,383	25,213	26,069	26,952
60-5116-22-62	HEALTH/LIFE INSURANCE	57,680	60,564	63,592	66,772	70,110
60-5118-22-62	WORKER COMPENSATION	5,341	4,400	4,400	4,400	4,400
60-5121-22-62	OTHER PAYROLL EXPENSE	1,260	760	760	760	760
	<b>SUBTOTAL SALARIES AND BENEFITS</b>	<b>434,250</b>	<b>448,554</b>	<b>464,967</b>	<b>481,388</b>	<b>497,394</b>
60-5201-22-62	OFFICE SUPPLIES	500	500	550	550	550
60-5206-22-62	FUELS OILS LUBRICANTS	15,000	21,000	21,000	21,000	22,000
60-5207-22-62	SMALL TOOLS AND INSTRUMENTS	1,500	1,500	1,500	1,500	1,700
60-5209-22-62	CHEMICAL & MEDICAL SUPPLIES	500	550	550	550	550
60-5221-22-62	SAFETY SUPPLIES	2,500	2,525	2,550	2,576	2,602
60-5299-22-62	MISCELLANEOUS SUPPLIES	600	600	600	600	700
	<b>SUBTOTAL SUPPLIES</b>	<b>20,600</b>	<b>26,675</b>	<b>26,750</b>	<b>26,776</b>	<b>28,102</b>
60-5304-22-62	MACHINERY & EQUIPMENT MAINT.	25,000	26,000	26,000	26,000	26,000
60-5305-22-62	VEHICLE MAINTENANCE	11,000	12,000	12,000	12,000	12,500
60-5307-22-62	WATER/SEWER PLANT MAINTENANCE	9,500	10,000	10,000	10,000	10,500
60-5308-22-62	WATER/SEWER MAINS MAINTENANCE	35,000	36,000	36,000	37,000	37,000
60-5310-22-62	STREETS ROAD & BRIDGE MAINT.	19,000	20,000	21,000	21,000	21,000
60-5399-22-62	MISCELLANEOUS MAINTENANCE	3,328	200	200	200	200
	<b>SUBTOTAL MAINTENANCE</b>	<b>102,828</b>	<b>104,200</b>	<b>105,200</b>	<b>106,200</b>	<b>107,200</b>
60-5401-22-62	COMMUNICATIONS	3,600	2,700	2,760	2,821	2,883
60-5403-22-62	GENERAL INSURANCE	4,864	6,510	6,510	6,510	6,510
60-5404-22-62	PROFESSIONAL FEES	1,500	1,500	1,600	1,600	1,600
60-5405-22-62	ADVERTISING	2,000	1,000	1,000	1,000	1,000
60-5406-22-62	TRAINING	3,500	1,500	1,500	1,500	1,800
60-5408-22-62	ELECTRIC UTILITY SERVICE	505	510	515	520	526
60-5409-22-62	CONTRACTUAL SERVICES	0	0	0	0	0
60-5411-22-62	MACHINERY AND EQUIPMENT RENTAL	2,500	3,000	3,000	3,000	3,000
60-5455-22-62	UNIFORM PURCHASE/RENTAL	2,900	2,900	3,000	3,000	3,000
	<b>SUBTOTAL SERVICES</b>	<b>21,369</b>	<b>19,620</b>	<b>19,885</b>	<b>19,951</b>	<b>20,319</b>
60-5504-22-62	MACHINERY & EQUIPMENT	0	0	0	0	10,000
60-5508-22-62	OFFICE MACHINERY & EQUIPMENT	0	2,000	0	2,000	0
	<b>SUBTOTAL MINOR EQUIPMENT</b>	<b>0</b>	<b>2,000</b>	<b>0</b>	<b>2,000</b>	<b>10,000</b>
60-6504-22-62	MACHINERY & EQUIPMENT	155,000	35,000	0	375,000	30,000
60-6505-22-62	VEHICLE	0	45,000	0	0	0
60-6507-22-62	IMPROVEMENT OTHER THAN BLD	0	0	0	0	0
60-6508-22-62	OFFICE MACHINERY & EQUIPMENT	0	0	0	0	0
60-6509-22-62	MAINS & SERVICES	58,000	26,000	26,000	26,000	26,000
60-6510-22-62	ROADS & BRIDGES	0	0	0	0	0

SUBTOTAL CAPITAL	213,000	106,000	26,000	401,000	56,000
WASTEWATER COLLECTION	792,047	707,049	642,802	1,037,315	719,014

CITY OF GAINESVILLE  
 FIVE-YEAR BUDGET 2023-2027  
 WATER & SEWER FUND WASTEWATER TREATMENT PLANT

ACCOUNT NUMBER	DESCRIPTION	2022-23 BUDGET	2023-24 BUDGET	2024-25 BUDGET	2025-26 BUDGET	2026-27 BUDGET
60-5101-22-63	SALARIES	265,571	274,335	283,388	292,740	302,400
60-5106-22-63	OVERTIME	20,000	20,660	21,342	22,046	22,774
60-5107-22-63	HOLIDAY PAY	6,000	6,198	6,403	6,614	6,832
60-5110-22-63	LONGEVITY	780	1,140	1,500	1,860	2,220
60-5111-22-63	RETIREMENT	37,304	39,090	40,716	41,846	42,053
60-5112-22-63	FICA	22,649	23,546	24,334	25,147	25,986
60-5116-22-63	HEALTH/LIFE INSURANCE	49,440	51,912	54,508	57,233	60,095
60-5118-22-63	WORKER COMPENSATION	5,122	6,100	6,100	6,100	6,100
60-5119-22-63	OTHER PAYROLL EXPENSE	3,710	5,460	5,460	5,460	5,460
	<b>SUBTOTAL SALARIES AND BENEFITS</b>	<b>410,576</b>	<b>428,441</b>	<b>443,750</b>	<b>459,046</b>	<b>473,919</b>
60-5201-22-63	OFFICE SUPPLIES	1,400	1,400	1,450	1,450	1,450
60-5202-22-63	POSTAGE	200	200	200	200	200
60-5206-22-63	FUELS OILS LUBRICANTS	8,000	8,000	9,000	9,000	10,000
60-5207-22-63	SMALL TOOLS AND INSTRUMENTS	1,000	1,000	1,200	1,200	1,200
60-5208-22-63	CLEANING SUPPLIES	2,600	2,600	2,600	2,600	2,700
60-5209-22-63	CHEMICAL & MEDICAL SUPPLIES	43,000	35,000	35,000	35,000	35,000
60-5212-22-63	BOTANICAL & AGRICULTURAL	900	900	900	1,000	1,000
60-5221-22-63	SAFETY SUPPLIES	2,200	2,300	2,400	2,400	2,400
60-5223-22-63	LABORATORY SUPPLIES	15,948	16,000	16,000	16,000	16,500
60-5226-22-63	ELECTRICAL SUPPLIES	2,800	2,800	2,800	2,800	2,900
60-5299-22-63	MISCELLANEOUS SUPPLIES	950	900	900	900	900
	<b>SUBTOTAL SUPPLIES</b>	<b>78,998</b>	<b>71,100</b>	<b>72,450</b>	<b>72,550</b>	<b>74,250</b>
60-5302-22-63	BUILDING MAINTENANCE	8,000	8,000	8,000	8,000	8,000
60-5304-22-63	MACHINERY & EQUIPMENT MAINT.	16,000	17,000	18,000	18,000	18,000
60-5305-22-63	VEHICLE MAINTENANCE	3,800	3,500	3,500	3,500	4,000
60-5306-22-63	INSTRUMENT MAINTENANCE	13,476	1,500	1,500	1,500	1,500
60-5307-22-63	WATER/SEWER PLANT MAINTENANCE	59,000	50,000	50,000	50,000	50,000
60-5310-22-63	STREETS,ROAD & BRIDGE MAINT.	2,000	2,000	2,000	3,000	3,000
60-5315-22-63	SIDEWALKS CURB & GUTTER MAINT	1,500	1,500	1,500	1,500	1,500
	<b>SUBTOTAL MAINTENANCE</b>	<b>103,776</b>	<b>83,500</b>	<b>84,500</b>	<b>85,500</b>	<b>86,000</b>
60-5401-22-63	COMMUNICATIONS	1,800	1,818	1,836	1,855	1,873
60-5403-22-63	GENERAL INSURANCE	36,960	34,125	34,125	34,125	34,125
60-5404-22-63	PROFESSIONAL FEES	19,500	15,000	40,000	15,000	15,000
60-5406-22-63	TRAINING	5,000	3,000	3,000	3,000	3,000
60-5408-22-63	ELECTRIC UTILITY SERVICE	103,030	104,060	105,101	106,152	107,213
60-5409-22-63	CONTRACTUAL SERVICES	50,500	40,000	40,000	40,000	42,000
60-5411-22-63	MACHINERY AND EQUIPMENT RENTAL	0	20,000	20,000	20,000	21,000
60-5417-22-63	INSPECTION AND PERMIT FEES	25,940	26,199	26,461	26,726	26,993
60-5439-22-63	BIO-MONITORING---WWTP	5,200	5,000	5,000	5,000	5,500
60-5441-22-63	SOLID WASTE UTILITY SERVICE	20,000	20,800	21,840	21,840	21,840
60-5442-22-63	WATER/SEWER UTILITY SERVICE	11,037	11,478	11,478	11,478	11,478
60-5446-22-63	STORM WATER UTILITY FEES	46	46	46	46	46
60-5455-22-63	UNIFORM PURCHASE/RENTAL	4,000	3,375	3,375	3,375	3,375

60-5460-22-63	OFFICE EQUIPMENT RENTAL	1,800	1,800	1,850	1,850	1,900
60-5499-22-63	MISCELLANEOUS SERVICES	5,328	2,500	2,500	2,500	3,000
SUBTOTAL SERVICES		290,141	289,202	316,613	292,947	298,344
60-5504-22-63	MACHINERY & EQUIPMENT	0	0	0	0	0
60-5508-22-63	OFFICE MACHINERY & EQUIPMENT	0	0	0	0	0
SUBTOTAL MINOR EQUIPMENT		0	0	0	0	0
60-6504-22-63	MACHINERY & EQUIPMENT	41,367	0	0	0	0
60-6505-22-63	VEHICLES	0	0	0	0	0
60-6507-22-63	IMPROVEMENTS OTHER THAN BUILDINGS	20,000	123,000	0	0	0
SUBTOTAL CAPITAL		61,367	123,000	0	0	0
WWTP OPERATIONS		944,858	995,243	917,313	910,043	932,514

CITY OF GAINESVILLE  
FIVE-YEAR BUDGET 2023-2027

WATER & SEWER FUND NON-DEPARTMENTAL

ACCOUNT NUMBER	DESCRIPTION	2022-23 BUDGET	2023-24 BUDGET	2024-25 BUDGET	2025-26 BUDGET	2026-27 BUDGET
60-5499-50-99	MISCELLANEOUS SERVICES	3,000	3,000	3,000	3,000	3,000
60-5701-50-99	TRANSFER TO GENERAL FUND	882,933	882,933	925,314	925,314	925,314
60-5701-50-99	TRANSFER-GENERAL FUND-STREET	421,538	421,538	479,594	479,594	479,594
60-5787-50-99	2023 CO	0	727,214	730,863	730,738	729,863
60-5788-50-99	CONTRACT ADMINISTRATION	32,500	32,500	32,500	32,500	32,500
60-5789-50-99	GTUA CONT REV BOND-SERIES 2012	64,528	68,956	68,272	67,546	66,748
60-5790-50-99	GTUA-MOSS TREAT/DIST BONDS 2011	296,908	296,876	296,754	296,044	296,998
60-5791-50-99	GTUA CONT REV BOND-SERIES 2011-A	151,018	148,282	150,460	152,296	149,094
60-5792-50-99	GTUA-TEXOMA WATER RIGHTS PRO.	291,049	292,720	293,981	294,851	295,344
60-????-50-99	GTUA-CONT REV BOND-Water	183,000	180,545	182,500	179,310	181,120
60-????-50-99	GTUA-CONT REV BOND-SEWER	311,000	333,603	333,458	333,190	332,800
	Subtotal Transfers	2,637,474	3,388,167	3,496,696	3,494,383	3,492,375
60-5454-99-99	2020 GO REFUNDING	81,335	81,867	81,092	81,611	80,823
60-5473-99-99	2012 CO SUMP	29,739	29,688	29,732	29,872	29,962
60-5474-99-99	2013 CERTIFICATES OF OBLIGATION	394,125	394,369	391,187	392,800	394,137
60-5476-99-99	2015 CERTIFICATES OF OBLIGATION	656,063	653,813	655,906	652,706	653,538
60-5477-99-99	2016 GO REFUNDING AND SUMP	118,111	117,950	118,142	119,002	95,816
60-5478-99-99	2014 GO	121,689	122,049	122,265	122,337	122,265
60-5481-99-99	2017 REFUNDING	120,632	121,889	121,429	122,592	120,381
60-5499-99-99	MISCELLANEOUS SERVICES	7,000	7,000	7,000	7,000	7,000
	Subtotal OBLIGATIONS	1,528,694	1,528,626	1,526,752	1,527,920	1,503,922
	NON-DEPARTMENTAL	4,166,168	4,916,793	5,023,448	5,022,303	4,996,297

CITY OF GAINESVILLE  
 BUDGET 2023-2027  
 SOLID WASTE FUND SUMMARY

	2022-23	2023-24	2024-25	2025-26	2026-27
	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET
BEGINNING BALANCE OCTOBER 1	2,951,653	2,733,140	2,619,528	2,692,609	2,800,760
REVENUES	4,956,241	5,173,136	5,431,680	5,431,680	5,431,680
<b>TOTAL FUNDS AVAILABLE</b>	<b>7,907,894</b>	<b>7,906,276</b>	<b>8,051,208</b>	<b>8,124,289</b>	<b>8,232,440</b>
<b>EXPENDITURES</b>					
RESIDENTIAL	691,022	673,520	1,053,124	714,319	731,273
LANDFILL/DISPOSAL	2,246,033	1,842,224	1,893,980	1,908,469	2,265,292
COM'L/MULTIFAMILY	730,474	669,912	684,515	1,153,005	712,977
TRANSFER STATION	252,169	846,309	424,042	244,474	370,183
NON-DEPT'L	1,255,056	1,254,784	1,302,939	1,303,262	1,271,013
<b>TOTAL EXPENDITURES</b>	<b>5,174,754</b>	<b>5,286,748</b>	<b>5,358,599</b>	<b>5,323,529</b>	<b>5,350,739</b>
ENDING BALANCE SEPTEMBER 30	2,733,140	2,619,528	2,692,609	2,800,760	2,881,701
INCREASE/DECREASE					
IN FUND BALANCE	(218,513)	(113,612)	73,081	108,151	80,941

**CITY OF GAINESVILLE  
FIVE-YEAR BUDGET 2023-2027  
SOLID WASTE FUND - REVENUES**

ACCOUNT NUMBER	DESCRIPTION	2022-23 BUDGET	2023-24 BUDGET	2024-25 BUDGET	2025-26 BUDGET	2026-27 BUDGET
68-4621-00-00	PENALTIES	15,516	15,516	15,516	15,516	15,516
68-4650-00-00	SOLID WASTE REV-RESIDENTAL	1,377,632	1,432,737	1,504,374	1,504,374	1,504,374
68-4651-00-00	SOLID WASTE REV-COM'L BAG/CART	139,644	145,230	152,491	152,491	152,491
68-4652-00-00	SOLID WASTE REV-MULTIFAMILY	46,000	47,840	50,232	50,232	50,232
68-4654-00-00	S/W ROLL-OFF/COMPACTOR RENT	118,956	123,714	129,900	129,900	129,900
68-4655-00-00	S/W ROLL-OFF COMPACTOR DEL FEE	12,412	12,908	13,554	13,554	13,554
68-4656-00-00	S/W ROLL-OFF/COMPACTOR PU FEES	1,106,808	1,151,080	1,208,634	1,208,634	1,208,634
68-4660-00-00	TRANSFER STATION	310,320	322,733	338,869	338,869	338,869
68-4661-00-00	SMALL CONTAINER XPU & DEL FEES	1,820,213	1,893,022	1,987,673	1,987,673	1,987,673
68-4662-00-00	CARDBOARD COLLECTION FEES	40,000	41,600	43,680	43,680	43,680
68-4663-00-00	UHA PICKUP REVENUES	0	500	500	500	500
68-4665-00-00	TRASH BAG SALES REVENUE	0	16	16	16	16
68-4699-00-00	UB CREDIT ADJUSTMENT CLEARING	(38,760)	(38,760)	(38,760)	(38,760)	(38,760)
	<b>SUBTOTAL COLLECTION/DISPOSAL FEES</b>	<b>4,948,741</b>	<b>5,148,136</b>	<b>5,406,680</b>	<b>5,406,680</b>	<b>5,406,680</b>
68-4701-00-00	INTEREST REVENUE	2,500	20,000	20,000	20,000	20,000
68-4709-00-00	MISCELLANEOUS REVENUE	5,000	5,000	5,000	5,000	5,000
68-4798-00-00	RECYCLING REVENUES	0	0	0	0	0
	<b>SUBTOTAL OTHER REVENUES</b>	<b>7,500</b>	<b>25,000</b>	<b>25,000</b>	<b>25,000</b>	<b>25,000</b>
	<b>TOTAL REVENUES</b>	<b>4,956,241</b>	<b>5,173,136</b>	<b>5,431,680</b>	<b>5,431,680</b>	<b>5,431,680</b>

FY 2024: 4% increase

FY 2025: 5% increase

**CITY OF GAINESVILLE**  
**BUDGET 2023-2027**  
**SOLID WASTE FUND SUMMARY BY DIVISION**

DIVISION	2022-23	2023-24	2024-25	2025-26	2026-27
	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET
RESIDENTIAL	691,022	673,520	1,053,124	714,319	731,273
LANDFILL/DISPOSAL	2,246,033	1,842,224	1,893,980	1,908,469	2,265,292
COM'L/MULTIFAMILY	730,474	669,912	684,515	1,153,005	712,977
TRANSFER STATION	252,169	846,309	424,042	244,474	370,183
NON-DEPT'L	1,255,056	1,254,784	1,302,939	1,303,262	1,271,013
TOTAL	5,174,754	5,286,748	5,358,599	5,323,529	5,350,739

**CITY OF GAINESVILLE**  
**BUDGET 2023-2027**  
**SOLID WASTE FUND SUMMARY BY CATEGORY**

CATEGORY	2022-23	2023-24	2024-25	2025-26	2026-27
	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET
SALARIES AND BENEFITS	1,237,552	1,278,389	1,323,775	1,369,110	1,413,170
SUPPLIES	422,500	223,500	223,500	226,950	226,950
MAINTENANCE	289,300	277,800	287,950	291,850	293,850
SERVICES	1,540,919	1,552,275	1,595,436	1,596,357	1,596,755
MINOR EQUIPMENT/PROJ.	0	0	0	0	0
CAPITAL	429,427	700,000	625,000	536,000	549,000
NON-DEPARTMENTAL	1,255,056	1,254,784	1,302,939	1,303,262	1,271,013
TOTAL	5,174,754	5,286,748	5,358,599	5,323,529	5,350,739

CITY OF GAINESVILLE  
 FIVE-YEAR BUDGET 2023-2027  
 SOLID WASTE FUND RESIDENTIAL COLLECTIONS

ACCOUNT NUMBER	DESCRIPTION	2022-23	2023-24	2024-25	2025-26	2026-27
		BUDGET	BUDGET	BUDGET	BUDGET	BUDGET
68-5101-23-33	SALARIES	333,259	344,257	355,617	367,352	379,475
68-5106-23-33	OVERTIME	8,000	8,264	8,537	8,818	9,109
68-5107-23-33	HOLIDAY PAY	1,500	1,550	1,601	1,653	1,708
68-5110-23-33	LONGEVITY	3,480	3,810	4,140	4,470	4,800
68-5111-23-33	RETIREMENT	43,879	45,801	47,700	49,017	49,254
68-5112-23-33	FICA	26,641	27,589	28,508	29,457	30,436
68-5116-23-33	HEALTH/LIFE INSURANCE	49,466	51,939	54,536	57,263	60,126
68-5118-23-33	WORKER COMPENSATION	9,487	8,725	8,725	8,725	8,725
68-5119-23-33	OTHER PAYROLL EXPENSE	2,010	2,760	2,760	2,760	2,760
	<b>SUBTOTAL SALARIES AND BENEFITS</b>	<b>477,722</b>	<b>494,695</b>	<b>512,123</b>	<b>529,516</b>	<b>546,394</b>
68-5201-23-33	OFFICE SUPPLIES	3,000	3,000	3,000	3,200	3,200
68-5202-23-33	POSTAGE	500	500	500	600	600
68-5204-23-33	BIND PRTING & REPRODUCTION	2,000	2,000	2,000	2,000	2,000
68-5206-23-33	FUELS OILS LUBRICANTS	85,000	52,000	52,000	52,000	52,000
68-5299-23-33	MISCELLANEOUS SUPPLIES	3,500	4,500	4,500	4,500	4,500
	<b>SUBTOTAL SUPPLIES</b>	<b>94,000</b>	<b>62,000</b>	<b>62,000</b>	<b>62,300</b>	<b>62,300</b>
68-5302-23-33	BUILDING MAINTENANCE	5,000	2,000	2,000	2,000	2,000
68-5304-23-33	MACHINERY & EQUIPMENT MAINT.	45,000	45,000	50,000	50,000	50,000
68-5305-23-33	VEHICLE MAINTENANCE	1,500	1,600	1,600	1,600	1,600
68-5309-23-33	OFFICE EQUIPMENT MAINTENANCE	1,200	1,200	1,300	1,300	1,300
68-5319-23-23	SOFTWARE MAINTENANCE	17,000	17,000	17,000	17,000	17,000
	<b>SUBTOTAL MAINTENANCE</b>	<b>69,700</b>	<b>66,800</b>	<b>71,900</b>	<b>71,900</b>	<b>71,900</b>
68-5401-23-33	COMMUNICATIONS	7,500	7,575	7,651	7,727	7,805
68-5402-23-33	DUES & SUBSCRIPTIONS	250	250	250	275	275
68-5403-23-33	GENERAL INSURANCE	9,660	11,100	11,100	11,100	11,100
68-5404-23-33	PROFESSIONAL FEES	3,000	3,000	3,000	3,000	3,000
68-5405-23-33	ADVERTISING	2,500	2,500	2,500	2,600	2,600
68-5406-23-33	TRAINING	3,600	3,600	3,600	3,600	3,600
68-5411-23-33	EQUIPMENT RENTAL	15,000	15,000	15,000	15,000	15,000
68-5440-23-33	NATURAL GAS UTILITY SERVICE	3,570	2,500	2,500	2,500	2,500
68-5455-23-33	UNIFORM PURCHASE/RENTAL	2,220	2,500	2,500	2,600	2,600
68-5460-23-33	OFFICE EQUIPMENT RENTAL	1,000	600	600	700	700
68-5499-23-33	MISCELLANEOUS SERVICES	1,300	1,400	1,400	1,500	1,500
	<b>SUBTOTAL SERVICES</b>	<b>49,600</b>	<b>50,025</b>	<b>50,101</b>	<b>50,602</b>	<b>50,680</b>
68-5504-23-33	MACHINERY & EQUIPMENT	0	0	0	0	0
	<b>SUBTOTAL MINOR EQUIPMENT/PROJECTS</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
68-6504-23-33	MACHINE & EQUIPMENT	0	0	357,000	0	0
68-6505-23-33	MOTOR VEHICLES	0	0	0	0	0
68-6508-23-33	OFFICE MACHINERY AND EQUIPMENT	0	0	0	0	0

68-6515-23-33	CARTS	0	0	0	0	0
68-6519-23-33	REFUSE CONTAINERS	0	0	0	0	0
	SUBTOTAL CAPITAL	0	0	357,000	0	0
	RESIDENTIAL OPERATIONS	691,022	673,520	1,053,124	714,319	731,273

CITY OF GAINESVILLE  
 FIVE-YEAR BUDGET 2023-2027  
 SOLID WASTE FUND LANDFILL DISPOSAL LONG HAUL

ACCOUNT NUMBER	DESCRIPTION	2022-23	2023-24	2024-25	2025-26	2026-27
		BUDGET	BUDGET	BUDGET	BUDGET	BUDGET
68-5101-23-34	SALARIES	184,411	190,497	196,783	203,277	209,985
68-5106-23-34	OVERTIME	6,500	6,715	6,936	7,165	7,401
68-5107-23-34	HOLIDAY PAY	1,800	1,859	1,921	1,984	2,050
68-5110-23-34	LONGEVITY	420	540	660	780	900
68-5111-23-34	RETIREMENT	24,334	25,351	26,406	27,141	27,278
68-5112-23-34	FICA	14,775	15,270	15,782	16,310	16,856
68-5116-23-34	HEALTH/LIFE INSURANCE	32,960	34,608	36,338	38,155	40,063
68-5118-23-34	WORKER COMPENSATION	6,026	4,000	4,000	4,000	4,000
	<b>SUBTOTAL SALARIES AND BENEFITS</b>	<b>271,226</b>	<b>278,839</b>	<b>288,826</b>	<b>298,813</b>	<b>308,532</b>
68-5201-23-34	OFFICE SUPPLIES	200	200	200	200	200
68-5206-23-34	FUELS OILS LUBRICANTS	120,000	53,000	53,000	54,000	54,000
68-5299-23-34	MISCELLANEOUS SUPPLIES	1,000	1,000	1,000	1,100	1,100
	<b>SUBTOTAL SUPPLIES</b>	<b>121,200</b>	<b>54,200</b>	<b>54,200</b>	<b>55,300</b>	<b>55,300</b>
68-5302-23-34	BUILDING MAINTENANCE	2,000	2,000	2,000	2,200	2,200
68-5304-23-34	MACHINERY & EQUIPMENT MAINT.	60,000	47,000	47,000	50,000	50,000
68-5305-23-34	VEHICLE MAINTENANCE	1,400	800	800	800	800
68-5311-23-34	MACHINEY & EQUIPEMTN RENTAL	15,000	15,000	15,000	15,000	15,000
68-5399-23-34	MISCELLANEOUS MAINTENANCE	600	600	650	650	650
	<b>SUBTOTAL MAINTENANCE</b>	<b>79,000</b>	<b>65,400</b>	<b>65,450</b>	<b>68,650</b>	<b>68,650</b>
68-5401-23-34	COMMUNICATIONS	3,500	3,000	3,000	3,000	3,000
68-5403-23-34	GENERAL INSURANCE	6,000	15,000	15,000	15,000	15,000
68-5404-23-34	PROFESSIONAL FEES-PSA	500	500	500	500	500
68-5405-23-34	ADVERTISING	500	250	250	250	250
68-5406-23-34	TRAINING	1,000	700	700	800	800
68-5408-23-34	ELECTRIC UTILITY SERVICE	10,100	10,201	10,303	10,406	10,510
68-5409-23-34	CONTRACTUAL SERVICES	36,080	15,000	16,000	16,000	16,000
68-5455-23-34	UNIFORM PURCHASE/RENTAL	250	250	250	250	250
68-5470-23-34	LANDFILL TIPPING FEE	1,314,450	1,353,884	1,394,500	1,394,500	1,394,500
68-5499-23-34	MISCELLANEOUS SERVICES	55,000	45,000	45,000	45,000	45,000
	<b>SUBTOTAL SERVICES</b>	<b>1,427,380</b>	<b>1,443,785</b>	<b>1,485,503</b>	<b>1,485,706</b>	<b>1,485,810</b>
68-6501-23-34	LAND IMPROVEMENTS	0	0	0	0	0
68-6504-23-34	MACHINERY & EQUIPMENT	347,227	0	0	0	347,000
	<b>SUBTOTAL CAPITAL</b>	<b>347,227</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>347,000</b>
	<b>LANDFILL DISPOSAL/LONG HAUL</b>	<b>2,246,033</b>	<b>1,842,224</b>	<b>1,893,980</b>	<b>1,908,469</b>	<b>2,265,292</b>

**CITY OF GAINESVILLE**  
**FIVE-YEAR BUDGET 2023-2027**  
**SOLID WASTE FUND COMMERCIAL/MULTIFAMILY COLLECTIONS**

ACCOUNT NUMBER	DESCRIPTION	2022-23	2023-24	2024-25	2025-26	2026-27
		BUDGET	BUDGET	BUDGET	BUDGET	BUDGET
68-5101-23-37	SALARIES	240,189	248,115	256,303	264,761	273,498
68-5106-23-37	OVERTIME	12,000	12,396	12,805	13,228	13,664
68-5107-23-37	HOLIDAY PAY	5,000	5,165	5,335	5,512	5,693
68-5110-23-37	LONGEVITY	2,160	2,460	2,760	3,060	3,360
68-5111-23-37	RETIREMENT	32,678	34,053	35,482	36,479	36,672
68-5112-23-37	FICA	19,840	20,512	21,206	21,922	22,661
68-5116-23-37	HEALTH/LIFE INSURANCE	41,200	43,260	45,423	47,694	50,079
68-5118-23-37	WORKER COMPENSATION	8,092	6,100	6,100	6,100	6,100
68-5119-23-37	OTHER PAYROLL EXPENSE	0	0	0	0	0
	<b>SUBTOTAL SALARIES AND BENEFITS</b>	<b>361,159</b>	<b>372,062</b>	<b>385,415</b>	<b>398,755</b>	<b>411,727</b>
68-5201-23-37	OFFICE SUPPLIES	500	500	500	550	550
68-5206-23-37	FUELS OILS LUBRICANTS	152,000	82,000	82,000	82,000	82,000
68-5299-23-37	MISCELLANEOUS SUPPLIES	1,500	1,750	1,750	1,750	1,750
	<b>SUBTOTAL SUPPLIES</b>	<b>154,000</b>	<b>84,250</b>	<b>84,250</b>	<b>84,300</b>	<b>84,300</b>
68-5304-23-37	MACHINERY & EQUIPMENT MAINT.	85,000	90,000	90,000	90,000	92,000
68-5305-23-37	VEHICLE MAINTENANCE	500	500	500	600	600
68-5319-23-37	SOFTWARE MAINTENANCE	13,000	13,000	13,000	13,000	13,000
68-5399-23-37	MISCELLANEOUS MAINTENANCE	1,000	1,000	1,000	1,000	1,000
	<b>SUBTOTAL MAINTENANCE</b>	<b>99,500</b>	<b>104,500</b>	<b>104,500</b>	<b>104,600</b>	<b>106,600</b>
68-5401-23-37	COMMUNICATIONS	3,100	3,600	3,600	3,600	3,600
68-5403-23-37	GENERAL INSURANCE	15,015	11,300	11,300	11,300	11,300
68-5404-23-37	PROFESSIONAL FEES	2,500	2,000	3,000	3,000	3,000
68-5406-23-37	TRAINING	2,500	700	700	700	700
68-5407-23-37	JUDGMENTS AND DAMAGES	1,000	1,000	1,000	1,000	1,000
68-5411-23-37	MACHINERY AND EQUIPMENT RENTAL	2,500	2,500	2,750	2,750	2,750
68-5455-23-37	UNIFORM PURCHASE/RENTAL	6,000	6,000	6,000	6,000	6,000
68-5499-23-37	MISCELLANEOUS SERVICES	1,000	1,000	1,000	1,000	1,000
	<b>SUBTOTAL SERVICES</b>	<b>33,615</b>	<b>28,100</b>	<b>29,350</b>	<b>29,350</b>	<b>29,350</b>
68-5515-23-37	CARTS	0	0	0	0	0
	<b>SUBTOTAL MINOR EQUIPMENT/PROJ</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
68-6504-23-37	MACHINERY & EQUIPMENT	0	0	0	455,000	0
68-6515-23-37	CARTS	26,000	25,000	25,000	25,000	25,000
68-6519-23-37	METAL REFUSE CONTAINERS	56,200	56,000	56,000	56,000	56,000
	<b>SUBTOTAL CAPITAL</b>	<b>82,200</b>	<b>81,000</b>	<b>81,000</b>	<b>536,000</b>	<b>81,000</b>
	<b>COMMERCIAL/MULTIFAMILY</b>	<b>730,474</b>	<b>669,912</b>	<b>684,515</b>	<b>1,153,005</b>	<b>712,977</b>

CITY OF GAINESVILLE  
 FIVE-YEAR BUDGET 2023-2027  
 SOLID WASTE FUND TRANSFER STATION

ACCOUNT NUMBER	DESCRIPTION	2022-23	2023-24	2024-25	2025-26	2026-27
		BUDGET	BUDGET	BUDGET	BUDGET	BUDGET
68-5101-23-38	SALARIES	81,795	84,494	87,283	90,163	93,138
68-5106-23-38	OVERTIME	5,000	5,165	5,335	5,512	5,693
68-5107-23-38	HOLIDAY PAY	540	558	576	595	615
68-5110-23-38	LONGEVITY	1,860	1,920	1,980	2,040	2,100
68-5111-23-38	RETIREMENT	11,333	11,797	12,278	12,610	12,664
68-5112-23-38	FICA	6,881	7,106	7,338	7,578	7,826
68-5116-23-38	HEALTH/LIFE INSURANCE	16,480	17,304	18,169	19,078	20,032
68-5118-23-38	WORKER COMPENSATION	2,806	3,700	3,700	3,700	3,700
68-5119-23-38	OTHER PAYROLL EXPENSE	750	750	750	750	750
	<b>SUBTOTAL SALARIES AND BENEFITS</b>	<b>127,445</b>	<b>132,794</b>	<b>137,410</b>	<b>142,026</b>	<b>146,518</b>
68-5201-23-38	OFFICE SUPPLIES	1,000	1,000	1,000	1,000	1,000
68-5202-23-38	POSTAGE	300	50	50	50	50
68-5206-23-38	FUELS OILS LUBRICANTS	50,000	20,000	20,000	22,000	22,000
68-5299-23-38	MISCELLANEOUS SUPPLIES	2,000	2,000	2,000	2,000	2,000
	<b>SUBTOTAL SUPPLIES</b>	<b>53,300</b>	<b>23,050</b>	<b>23,050</b>	<b>25,050</b>	<b>25,050</b>
68-5302-23-38	BUILDING MAINTENANCE	4,000	4,000	4,000	4,000	4,000
68-5304-23-38	MACHINERY & EQUIPMENT MAINT.	35,000	35,000	40,000	40,000	40,000
68-5305-23-38	VEHICLE MAINTENANCE	600	600	600	700	700
68-5399-23-38	MISCELLANEOUS MAINTENANCE	1,500	1,500	1,500	2,000	2,000
	<b>SUBTOTAL MAINTENANCE</b>	<b>41,100</b>	<b>41,100</b>	<b>46,100</b>	<b>46,700</b>	<b>46,700</b>
68-5401-23-38	COMMUNICATIONS	100	100	100	100	100
68-5403-23-38	GENERAL INSURANCE	6,200	6,200	6,200	6,200	6,200
68-5404-23-38	PROFESSIONAL FEES	500	500	500	600	600
68-5406-23-38	TRAINING	1,000	1,000	1,000	1,100	1,100
68-5408-23-38	ELECTRIC UTILITY SERVICE	1,636	1,652	1,669	1,686	1,702
68-5441-23-38	SOLID WASTE UTILITY SERVICE	2,025	1,800	1,900	1,900	1,900
68-5442-23-38	WATER/SEWER UTILITY SERVICE	3,113	3,113	3,113	3,113	3,113
68-5446-23-38	STORMWATER UTILITY FEES	13,000	13,000	13,000	13,000	13,000
68-5499-23-38	MISCELLANEOUS SERVICES	2,750	3,000	3,000	3,000	3,200
	<b>SUBTOTAL SERVICES</b>	<b>30,324</b>	<b>30,365</b>	<b>30,482</b>	<b>30,699</b>	<b>30,915</b>
68-6502-23-38	BUILDING	0	0	0	0	0
68-6504-23-38	MACHINERY & EQUIPMENT	0	619,000	187,000	0	121,000
68-6505-23-38	VEHICLE	0	0	0	0	0
68-6510-23-38	STREET, ROAD & BRIDGE	0	0	0	0	0
	<b>SUBTOTAL CAPITAL</b>	<b>0</b>	<b>619,000</b>	<b>187,000</b>	<b>0</b>	<b>121,000</b>
	<b>TRANSFER STATION</b>	<b>252,169</b>	<b>846,309</b>	<b>424,042</b>	<b>244,474</b>	<b>370,183</b>

CITY OF GAINESVILLE  
 FIVE-YEAR BUDGET 2023-2027  
 SOLID WASTE FUND NON-DEPARTMENTAL

ACCOUNT NUMBER	DESCRIPTION	2022-23	2023-24	2024-25	2025-26	2026-27
		BUDGET	BUDGET	BUDGET	BUDGET	BUDGET
68-5701-50-99	TRANSFER TO GENERAL FUND	765,131	765,131	801,857	801,857	801,857
68-5701-50-99	TRANSFER-GENERAL FUND FRAN	223,805	223,803	234,993	234,993	234,993
	<b>SUBTOTAL TRANSFERS OUT</b>	<b>988,936</b>	<b>988,934</b>	<b>1,036,850</b>	<b>1,036,850</b>	<b>1,036,850</b>
68-5477-99-99	2016 GO REFUNDING	31,865	31,411	31,603	32,018	0
68-5482-99-99	2018 CO	234,255	234,439	234,485	234,394	234,163
	<b>SUBTOTAL OTHER</b>	<b>266,120</b>	<b>265,850</b>	<b>266,089</b>	<b>266,412</b>	<b>234,163</b>
	<b>SOLID WASTE NON-DEPARTMENTAL</b>	<b>1,255,056</b>	<b>1,254,784</b>	<b>1,302,939</b>	<b>1,303,262</b>	<b>1,271,013</b>

CITY OF GAINESVILLE  
 FIVE-YEAR BUDGET 2023 - 2027  
 STORMWATER UTILITY FUND SUMMARY

	2022-23	2023-24	2024-25	2025-26	2026-27
	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET
BEGINNING BALANCE OCTOBER 1	13,295,606	13,354,944	13,272,662	13,295,986	13,335,190
REVENUES	1,336,283	1,337,117	1,336,619	1,338,373	1,337,411
<b>TOTAL FUNDS AVAILABLE</b>	<b>14,631,889</b>	<b>14,692,061</b>	<b>14,609,281</b>	<b>14,634,359</b>	<b>14,672,601</b>
EXPENDITURES					
OPERATIONS	399,657	517,482	436,993	418,557	387,158
NON-DEPARTMENTAL	877,288	901,916	876,303	880,612	856,904
<b>TOTAL EXPENDITURES</b>	<b>1,276,945</b>	<b>1,419,398</b>	<b>1,313,296</b>	<b>1,299,169</b>	<b>1,244,063</b>
ENDING BALANCE SEPTEMBER 30	13,354,944	13,272,662	13,295,986	13,335,190	13,428,539
INCREASE(DECREASE)					
IN FUND BALANCE	59,338	(82,281)	23,323	39,204	93,349

**CITY OF GAINESVILLE**  
**FIVE-YEAR BUDGET 2023-2027**  
**STORMWATER UTILITY FUND REVENUES**

ACCOUNT NUMBER	DESCRIPTION	2022-23	2023-24	2024-25	2025-26	2026-27
		BUDGET	BUDGET	BUDGET	BUDGET	BUDGET
67-4630-00-00	RESIDENTIAL STORMWTR REVENUE	232,000	232,000	232,000	232,000	232,000
67-4631-00-00	COMMERCIAL STORMWTR REVENUE	680,000	680,000	680,000	680,000	680,000
67-4632-00-00	MULTIFAMILY STORMWTR REVENUE	51,000	51,000	51,000	51,000	51,000
67-4699-00-00	UB CREDIT ADJUSTMENT CLEARING	(15,000)	(15,000)	(15,000)	(15,000)	(15,000)
	<b>SUBTOTAL UTILITY REVENUES</b>	<b>948,000</b>	<b>948,000</b>	<b>948,000</b>	<b>948,000</b>	<b>948,000</b>
67-4701-00-00	INTEREST REVENUE	1,000	1,000	1,000	1,000	1,000
67-4930-00-00	TRANSFER FROM DEBT SERVICE FUND	387,283	388,117	387,619	389,373	388,411
	<b>SUBTOTAL OTHER REVENUES</b>	<b>388,283</b>	<b>389,117</b>	<b>388,619</b>	<b>390,373</b>	<b>389,411</b>
	<b>TOTAL STORMWATER FUND REVENUES</b>	<b>1,336,283</b>	<b>1,337,117</b>	<b>1,336,619</b>	<b>1,338,373</b>	<b>1,337,411</b>

**CITY OF GAINESVILLE**  
**FIVE-YEAR BUDGET 2023-2027**  
**STORMWATER FUND BY CATEGORY**

Category	2022-23	2023-24	2024-25	2025-26	2026-27
	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET
SALARIES AND BENEFITS	122,143	126,082	130,693	135,307	139,808
SUPPLIES	3,350	4,400	4,500	4,550	4,550
MAINTENANCE	19,400	20,500	20,600	21,600	21,700
SERVICES	37,764	45,500	46,200	47,100	47,100
MINOR EQUIPMENT	0	0	0	0	0
CAPITAL	217,000	321,000	235,000	210,000	174,000
NON-DEPARTMENTAL	877,288	901,916	876,303	880,612	856,904
TOTAL	1,276,945	1,419,398	1,313,296	1,299,169	1,244,063

CITY OF GAINESVILLE  
 FIVE-YEAR BUDGET 2023-2027  
 STORMWATER UTILITY FUND

ACCOUNT NUMBER	DESCRIPTION	2022-23	2023-24	2024-25	2025-26	2026-27
		BUDGET	BUDGET	BUDGET	BUDGET	BUDGET
67-5101-16-36	SALARIES	82,851	85,585	88,409	91,327	94,341
67-5106-16-36	OVERTIME	2,500	2,583	2,668	2,756	2,847
	HOLIDAY PAY	189	195	202	208	215
67-5110-16-36	LONGEVITY	240	360	480	600	720
67-5111-16-36	RETIREMENT	10,808	11,268	11,745	12,080	12,148
67-5112-16-36	FICA	6,562	6,787	7,020	7,259	7,506
67-5116-16-36	HEALTH/LIFE INSURANCE	16,480	17,304	18,169	19,078	20,032
67-5118-16-36	WORKER'S COMP	2,513	2,000	2,000	2,000	2,000
	<b>SUBTOTAL SALARIES AND BENEFITS</b>	<b>122,143</b>	<b>126,082</b>	<b>130,693</b>	<b>135,307</b>	<b>139,808</b>
67-5201-16-36	OFFICE SUPPLIES	800	800	900	900	900
67-5207-16-36	SMALL TOOLS & EQUIPMENTS	800	900	900	900	900
67-5209-16-36	CHEMICAL AND MEDICAL SUPPLIES	500	900	900	900	900
67-5221-16-36	SAFETY SUPPLIES	750	900	900	900	900
67-5299-16-36	MISCELLANEOUS SUPPLIES	500	900	900	950	950
	<b>SUBTOTAL SUPPLIES</b>	<b>3,350</b>	<b>4,400</b>	<b>4,500</b>	<b>4,550</b>	<b>4,550</b>
67-5304-16-36	MAINTENANCE MACHINERY/EQUIPT.	2,400	2,400	2,500	2,500	2,500
67-5305-16-36	VEHICLE MAINTENANCE	1,000	1,100	1,100	1,100	1,200
67-5320-16-36	STORMWATER DRAINAGEWAY MAINT.	16,000	17,000	17,000	18,000	18,000
	<b>SUBTOTAL MAINTENANCE</b>	<b>19,400</b>	<b>20,500</b>	<b>20,600</b>	<b>21,600</b>	<b>21,700</b>
67-5403-16-36	GENERAL INSURANCE	6,064	7,000	7,000	7,000	7,000
67-5404-16-36	PROFESSIONAL FEES	10,000	5,500	6,000	6,000	6,000
67-5406-16-36	TRAINING	2,500	500	700	700	700
68-5409-23-33	CONTRACTUAL SERVICES	14,000	27,000	27,000	27,000	27,000
67-5455-16-36	UNIFORM PURCHASE/RENTAL	1,000	1,000	1,000	1,400	1,400
67-5499-16-36	MISCELLANEOUS SERVICES	4,200	4,500	4,500	5,000	5,000
	<b>SUBTOTAL SERVICES</b>	<b>37,764</b>	<b>45,500</b>	<b>46,200</b>	<b>47,100</b>	<b>47,100</b>
67-6504-16-36	MACHINERY & EQUIPMENT	112,000	291,000	135,000	102,000	74,000
67-6505-16-36	VEHICLE	55,000	0	0	58,000	0
67-6520-16-36	STORMWATER DRAINAGEWAY IMPROVE	50,000	30,000	100,000	50,000	100,000
	<b>SUBTOTAL CAPITAL</b>	<b>217,000</b>	<b>321,000</b>	<b>235,000</b>	<b>210,000</b>	<b>174,000</b>
	<b>STORMWATER OPERATIONS</b>	<b>399,657</b>	<b>517,482</b>	<b>436,993</b>	<b>418,557</b>	<b>387,158</b>

CITY OF GAINESVILLE  
 FIVE-YEAR BUDGET 2023-2027  
 STORMWATER UTILITY FUND NON-DEPARTMENTAL

ACCOUNT NUMBER	DESCRIPTION	2022-23 BUDGET	2023-24 BUDGET	2024-25 BUDGET	2025-26 BUDGET	2026-27 BUDGET
67-5701-16-36	TRANSFER TO GENERAL FUND	208,201	228,668	228,668	228,668	228,668
67-5730-50-99	TRANSFER TO DEBT SERVICES	148,931	150,483	149,915	151,350	148,621
	<b>TOTAL TRANSFERS OUT</b>	<b>357,132</b>	<b>379,151</b>	<b>378,583</b>	<b>380,018</b>	<b>377,289</b>
67-5469-99-99	2020 GO REFUNDING	90,720	91,313	90,449	91,028	90,149
67-5472-99-99	2012 REFUNDING GO's	23,226	24,308	0	0	0
67-5473-99-99	2012 CO	109,044	108,858	109,016	109,531	109,861
67-5477-99-99	2016 GO REFUNDING	121,267	121,183	121,352	122,199	103,495
67-5478-99-99	2014 GO	84,506	84,756	84,906	84,956	84,906
67-5810-99-99	2017 REFFUNDING GO	91,394	92,347	91,998	92,879	91,204
	Subtotal Debt Service	520,156	522,765	497,720	500,593	479,615
	<b>TOTAL NON-DEPARTMENTAL</b>	<b>877,288</b>	<b>901,916</b>	<b>876,303</b>	<b>880,612</b>	<b>856,904</b>

**CITY OF GAINESVILLE**  
**Five-Year BUDGET 2023-2027**  
**I & S FUND**

ACCOUNT NUMBER	DESCRIPTION	2022-23	2023-24	2024-25	2025-26	2026-27
		BUDGET	BUDGET	BUDGET	BUDGET	BUDGET
	BEGINNING BALANCE OCTOBER 1	1,921,292	1,812,484	1,812,484	1,812,484	1,812,484
<b>REVENUES</b>						
30-4001-00-00	CURRENT TAXES RESOLVED	2,201,558	2,296,065	2,303,614	2,375,442	2,441,348
30-4002-00-00	DELINQUENT TAXES RESOLVED	23,020	22,483	22,385	22,096	23,372
30-4003-00-00	PENALTY AND INTEREST	19,000	19,000	19,000	19,000	19,000
	Subtotal Tax Revenues	2,243,578	2,337,548	2,344,999	2,416,538	2,483,720
30-4701-00-00	INTEREST REVENUE	2,000	25,000	25,000	26,000	26,000
30-4715-00-00	DEVELOPMENT FEE-CEMETARY-DIV27	18,000	18,000	18,000	18,000	18,000
	Subtotal Other Revenues	20,000	43,000	43,000	44,000	44,000
30-4967-00-00	TRANSFER FROM STORMWATER	148,931	150,483	149,915	151,350	148,621
	Subtotal Transfers In	148,931	150,483	149,915	151,350	148,621
	<b>TOTAL REVENUES</b>	<b>2,412,509</b>	<b>2,531,032</b>	<b>2,537,914</b>	<b>2,611,888</b>	<b>2,676,341</b>
	<b>TOTAL FUNDS AVAILABLE</b>	<b>4,333,801</b>	<b>4,343,516</b>	<b>4,350,398</b>	<b>4,424,372</b>	<b>4,488,826</b>
<b>EXPENDITURES</b>						
30-5404-13-10	PROFESSIONAL FEES	12,500	12,500	12,500	12,500	12,500
30-5454-13-10	2020 GENERAL OBLIGATION REFUNDING	140,772	141,692	140,351	141,250	139,886
30-5455-13-10	2022 CERT. OF OBLIGATION	488,949	490,831	490,253	487,625	486,700
30-5472-13-10	2012 REFUNDING GO'S	107,699	112,717	0	0	0
30-5473-13-10	2012 CERT. OF OBLIGATION	59,478	59,377	59,463	59,744	59,924
30-5477-13-10	2014 GENERAL OBLIGATION BONDS	131,830	132,220	132,454	132,532	132,454
30-5477-13-10	2016 GO & PARTIAL REFUNDING 2007	305,026	303,108	304,119	307,009	152,953
30-5481-13-10	2017 REFUNDING GO'S	148,931	150,483	149,915	151,350	148,621
30-5482-13-10	2018 CERT. OF OBLIGATION	274,885	275,101	275,155	275,047	274,777
30-????-13-10	2024 CERT. OF OBLIGATION	0	0	121,625	189,625	190,750
30-????-13-10	2026 CERT. OF OBLIGATION	0	0	0	0	230,500
30-5499-13-10	MISCELLANEOUS SERVICES	130,000	130,000	130,000	130,000	130,000
	Subtotal Debt Service	1,800,069	1,808,029	1,815,835	1,886,682	1,959,065
30-5723-50-99	GOLF 2016 REFUND	2,052	2,023	2,036	2,062	0
30-5760-50-99	UTILITY FUND 2020CO/2012CO/2014GO/2016	328,133	329,137	328,676	329,972	328,866
30-5761-50-99	AIRPORT FUND 2016 REFUND	3,780	3,726	3,749	3,798	0
30-5767-50-99	STORMWATER FUND 2020/2012/2014 CO/2016	387,283	388,117	387,619	389,373	388,411
	Subtotal Transfers Out	721,248	723,003	722,079	725,206	717,277
	<b>TOTAL EXPENDITURES</b>	<b>2,521,317</b>	<b>2,531,032</b>	<b>2,537,914</b>	<b>2,611,888</b>	<b>2,676,342</b>
	ENDING BALANCE SEPTEMBER 30	1,812,484	1,812,484	1,812,484	1,812,484	1,812,484
	INCREASE/DECREASE	(108,808)	(0)	0	0	(0)

CITY OF GAINESVILLE  
 FIVE-YEAR BUDGET 2023 - 2027  
 AIRPORT FUND SUMMARY

	2022-23	2023-24	2024-25	2025-26	2026-27
	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET
BEGINNING BALANCE OCTOBER 1	2,728,044	2,737,482	2,739,529	2,761,851	2,768,965
REVENUES	3,121,137	1,276,563	1,665,937	1,630,445	1,257,076
<b>TOTAL FUNDS AVAILABLE</b>	<b>5,849,181</b>	<b>4,014,045</b>	<b>4,405,465</b>	<b>4,392,296</b>	<b>4,026,042</b>
EXPENDITURES					
OPERATIONS	3,095,919	1,258,791	1,627,865	1,607,533	1,217,944
NON-DEPARTMENTAL	15,780	15,726	15,749	15,798	12,000
<b>TOTAL EXPENDITURES</b>	<b>3,111,699</b>	<b>1,274,516</b>	<b>1,643,614</b>	<b>1,623,331</b>	<b>1,229,944</b>
ENDING BALANCE SEPTEMBER 30	2,737,482	2,739,529	2,761,851	2,768,965	2,796,098
INCREASE(DECREASE)					
IN FUND BALANCE	9,438	2,047	22,322	7,114	27,132

**CITY OF GAINESVILLE**  
**FIVE-YEAR BUDGET 2023 - 2027**  
**AIRPORT REVENUE**

ACCOUNT NUMBER	DESCRIPTION	2022-23	2023-24	2024-25	2025-26	2026-27
		BUDGET	BUDGET	BUDGET	BUDGET	BUDGET
61-4701-00-00	INTEREST REVENUE	800	1,000	1,000	1,000	1,000
61-4704-00-00	AGRICULTURAL LEASE-HAY	2,660	2,660	2,660	2,660	2,660
61-4707-00-00	LAND RENTAL-GRAZING	8,100	8,100	8,100	8,100	8,100
61-4709-00-00	MISCELLANEOUS REVENUE	200	200	200	200	200
61-4732-00-00	AIRPORT FUEL SALES	2,180,000	1,010,500	1,010,500	1,010,500	1,010,500
61-4740-00-00	GROUND LEASE - MONTHLY	54,000	54,000	54,000	54,000	54,000
61-4741-00-00	GROUND LEASE - ANNUALLY	40,800	40,800	40,800	40,800	40,800
61-4788-00-00	TIE DOWN RENTAL	500	500	500	500	500
61-4789-00-00	MULTI-STOR HANGAR RENTAL - CFDI	25,000	25,000	25,000	25,000	25,000
61-4790-00-00	T-HANGAR RENTAL	69,650	74,177	78,628	80,987	83,416
61-4795-00-00	CATERING FEES REVENUE	5,000	5,000	5,000	5,000	5,000
61-4798-00-00	PILOT SUPPLIES - SALES	600	900	900	900	900
	<b>SUBTOTAL OPERATING REVENUES</b>	<b>2,387,310</b>	<b>1,222,837</b>	<b>1,227,288</b>	<b>1,229,647</b>	<b>1,232,076</b>
61-4803-00-00	GRANT REV.-RAMP TXDOT	50,000	50,000	20,000	10,000	25,000
61-4804-00-00	OTHER GRANT REVENUE	0	0	0	0	0
61-4807-00-00	GRANT REVENUE-TXDOT	680,047	0	414,900	387,000	0
	<b>SUBTOTAL GRANT REVENUES</b>	<b>730,047</b>	<b>50,000</b>	<b>434,900</b>	<b>397,000</b>	<b>25,000</b>
61-4930-00-00	TRANSFER FROM I & S	3,780	3,726	3,749	3,798	0
61-4955-00-00	TRANSFER FROM ASSIGNED FUND	0	0	0	0	0
61-4962-00-00	TRANSFER FROM AIRPORT PROJECT	0	0	0	0	0
	<b>SUBTOTAL TRANSFERS</b>	<b>3,780</b>	<b>3,726</b>	<b>3,749</b>	<b>3,798</b>	<b>0</b>
	<b>TOTAL AIRPORT REVENUES</b>	<b>3,121,137</b>	<b>1,276,563</b>	<b>1,665,937</b>	<b>1,630,445</b>	<b>1,257,076</b>

CITY OF GAINESVILLE  
 FIVE-YEAR BUDGET 2023 - 2027  
 AIRPORT FUND SUMMARY BY CATEGORY

	2022-23	2023-24	2024-25	2025-26	2026-27
	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET
SALARIES AND BENEFITS	197,522	204,486	211,797	219,098	226,189
SUPPLIES	2,041,500	870,300	870,550	871,300	871,300
MAINTENANCE	23,050	23,050	24,500	26,100	27,100
SERVICES	58,797	58,955	60,018	61,035	61,355
MINOR EQUIPMENT	5,000	0	0	0	12,000
CAPITAL	770,050	102,000	461,000	430,000	20,000
NON-DEPARTMENTAL	15,780	15,726	15,749	15,798	12,000
<b>TOTAL</b>	<b>3,111,699</b>	<b>1,274,516</b>	<b>1,643,614</b>	<b>1,623,331</b>	<b>1,229,944</b>

CITY OF GAINESVILLE  
 FIVE-YEAR BUDGET 2023 - 2027  
 AIRPORT FUND OPERATIONS

ACCOUNT NUMBER	DESCRIPTION	2022-23	2023-24	2024-25	2025-26	2026-27
		BUDGET	BUDGET	BUDGET	BUDGET	BUDGET
61-5101-10-10	SALARIES	131,850	136,201	140,696	145,339	150,135
61-5106-10-10	OVERTIME	5,000	5,165	5,335	5,512	5,693
61-6107-10-10	HOLIDAY PAY	1,500	1,550	1,601	1,653	1,708
61-5110-10-10	LONGEVITY	1,260	1,410	1,560	1,710	1,860
61-5111-10-10	RETIREMENT	18,386	19,131	19,904	20,435	20,514
61-5112-10-10	FICA	11,163	11,524	11,896	12,280	12,677
61-5116-10-10	HEALTH/LIFE INSURANCE	24,746	25,983	27,282	28,647	30,079
61-5118-10-10	WORKER COMPENSATION	2,057	1,963	1,963	1,963	1,963
61-5119-10-10	OTHER PAYROLL EXPENSE	1,560	1,560	1,560	1,560	1,560
	<b>SUBTOTAL SALARIES AND BENEFITS</b>	<b>197,522</b>	<b>204,486</b>	<b>211,797</b>	<b>219,098</b>	<b>226,189</b>
61-5201-10-10	OFFICE SUPPLIES	2,000	1,800	1,800	1,900	1,900
61-5206-10-10	FUELS OILS LUBRICANTS	3,000	2,000	2,000	2,500	2,500
61-5208-10-10	CLEANING SUPPLIES	250	250	250	300	300
61-5227-10-10	AVGAS/JETA FUEL	2,030,000	860,000	860,000	860,000	860,000
61-5290-10-10	SPECIAL EVENTS	600	600	650	650	650
61-5295-10-10	CATERING SUPPLIES	4,000	4,000	4,000	4,000	4,000
61-5298-10-10	PILOT SUPPLIES FOR RE-SALE	650	650	750	750	750
61-5299-10-10	MISCELLANEOUS SUPPLIES	1,000	1,000	1,100	1,200	1,200
	<b>SUBTOTAL SUPPLIES</b>	<b>2,041,500</b>	<b>870,300</b>	<b>870,550</b>	<b>871,300</b>	<b>871,300</b>
61-5302-10-10	BUILDING MAINTENANCE	1,200	1,200	2,000	3,500	3,500
61-5303-10-10	GROUNDS MAINTENANCE	1,000	1,000	1,000	1,000	1,000
61-5304-10-10	MACHINERY & EQUIPMENT MAINT.	16,000	16,000	16,000	16,000	17,000
61-5305-10-10	VEHICLE MAINTENANCE	1,250	1,250	1,400	1,500	1,500
61-5306-10-10	INSTRUMENT MAINTENANCE	3,000	3,000	3,500	3,500	3,500
61-5309-10-10	OFFICE EQUIPMENT MAINTENANCE	600	600	600	600	600
61-5320-10-10	R.A.M.P. GRANT PROGRAM	0	0	0	0	0
	<b>SUBTOTAL MAINTENANCE</b>	<b>23,050</b>	<b>23,050</b>	<b>24,500</b>	<b>26,100</b>	<b>27,100</b>
61-5401-10-10	COMMUNICATIONS	3,000	3,000	3,250	3,250	3,250
61-5402-10-10	DUES & SUBSCRIPTIONS	2,250	2,250	2,250	2,250	2,250
61-5403-10-10	GENERAL INSURANCE	15,750	15,908	16,067	16,227	16,390
61-5404-10-10	PROFESSIONAL FEES	2,500	2,500	2,500	3,000	3,000
61-5405-10-10	ADVERTISING	1,500	1,500	1,750	1,750	1,750
61-5406-10-10	TRAINING	1,750	1,750	2,000	2,000	2,000
61-5408-10-10	ELECTRIC UTILITY SERVICE	15,453	15,453	15,608	15,764	15,921
61-5411-10-10	MACHINERY AND EQUIPMENT RENTAL	1,500	1,500	1,500	1,700	1,700
61-5417-10-10	INSPECTION AND PERMIT FEES	2,500	2,500	2,500	2,500	2,500
61-5418-10-10	AUTO ALLOWANCE	4,750	4,750	4,750	4,750	4,750
61-5441-10-10	SOLID WASTE UTILITY SERVICE	1,300	1,300	1,300	1,300	1,300
61-5442-10-10	WATER/SEWER UTILITY SERVICE	2,594	2,594	2,594	2,594	2,594
61-5446-10-10	STORM WATER UTILITY FEES	3,450	3,450	3,450	3,450	3,450
61-5480-10-10	PROPERTY TAX EXPENSE	500	500	500	500	500
61-5499-10-10	MISCELLANEOUS SERVICES	0	0	0	0	0

	SUBTOTAL SERVICES	58,797	58,955	60,018	61,035	61,355
61-5503-10-10	FURNITURE AND FIXTURE	5,000	0	0	0	0
61-5504-10-10	MACHINERY AND EQUIPMENT	0	0	0	0	12,000
	SUBTOTAL MINOR EQUIPMENT	5,000	0	0	0	12,000
61-6502-10-10	LAND	0	0	0	0	0
61-6502-10-10	BUILDINGS	40,050	0	0	0	0
61-6503-10-10	FURNITURE & FIXTURES	0	0	0	0	0
61-6504-10-10	MACHINERY & EQUIPMENT	20,000	22,000	0	0	0
61-6505-10-10	MOTOR VEHICLES	0	0	0	0	0
61-6507-10-10	IMPROVEMENTS OTHER THAN BUILDINGS	710,000	80,000	461,000	430,000	20,000
	SUBTOTAL CAPITAL	770,050	102,000	461,000	430,000	20,000
	AIRPORT OPERATIONS	3,095,919	1,258,791	1,627,865	1,607,533	1,217,944

CITY OF GAINESVILLE  
 FIVE-YEAR BUDGET 2023 - 2027  
 AIRPORT FUND NON-DEPARATMENTAL

ACCOUNT NUMBER	DESCRIPTION	2022-23	2023-24	2024-25	2025-26	2026-27
		BUDGET	BUDGET	BUDGET	BUDGET	BUDGET
61-5465-99-99	TRUCK LEASE	12,000	12,000	12,000	12,000	12,000
61-5477-99-99	DEBT EXPENSE 2016 REFUNDING	3,780	3,726	3,749	3,798	0
	AIRPORT NON-DEPARTMENTAL	15,780	15,726	15,749	15,798	12,000

CITY OF GAINESVILLE  
 FIVE-YEAR BUDGET 2023-2027  
 GOLF COURSE FUND SUMMARY

	2022-23	2023-24	2024-25	2025-26	2026-27
	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET
BEGINNING BALANCE OCTOBER 1	1,141	2,594	8,393	12,457	12,322
REVENUES	418,177	446,298	471,911	462,937	477,745
TOTAL FUNDS AVAILABLE	419,318	448,892	480,303	475,394	490,067
EXPENDITURES					
PRO SHOP	118,176	123,450	127,820	131,665	135,268
OPERATIONS	296,496	315,026	337,991	329,344	337,702
NON-DEPARTMENTAL	2,052	2,023	2,036	2,062	0
TOTAL EXPENDITURES	416,724	440,499	467,846	463,072	472,970
ENDING BALANCE SEPTEMBER 30	2,594	8,393	12,457	12,322	17,097
INCREASE(DECREASE)					
IN FUND BALANCE	1,453	5,799	4,064	(134)	4,775

**CITY OF GAINESVILLE**  
**Five-Year BUDGET 2023-2027**  
**GOLF COURSE FUND - REVENUES**

ACCOUNT NUMBER	DESCRIPTION	2022-2023	2023-2024	2024-2025	2025-2026	2026-2027
		BUDGET	BUDGET	BUDGET	BUDGET	BUDGET
23-4502-00-00	GREEN FEES	122,000	130,000	150,000	150,000	160,000
23-4503-00-00	CART STORAGE FEES	0	0	0	0	0
23-4504-00-00	TRAIL FEES	100	0	0	0	0
23-4514-00-00	INDIVIDUAL MEMBERSHIPS	34,000	34,000	36,000	36,000	40,000
23-4515-00-00	GOLF CART RENTAL	50,000	78,000	78,000	78,000	80,000
	<b>SUBTOTAL</b>	<b>206,100</b>	<b>242,000</b>	<b>264,000</b>	<b>264,000</b>	<b>280,000</b>
23-4622-00-00	INTEREST	0	25	25	25	25
23-4709-00-00	MISCELLANEOUS REVENUE	250	250	250	250	300
23-4725-00-00	COMMISSION MERCHANDISE	275	0	0	0	0
23-4766-00-00	ALCOHOL SALES	6,000	6,000	9,100	9,100	10,920
23-4777-00-00	GOLF MERCHANDISE	1,000	1,000	1,500	1,500	1,500
23-4778-00-00	GOLF CONCESSIONS	4,500	6,000	6,000	6,000	6,000
23-4777-00-00	GOLF ALCOHOL SALES	5,000	6,000	6,000	6,000	6,000
	<b>SUBTOTAL</b>	<b>17,025</b>	<b>19,275</b>	<b>22,875</b>	<b>22,875</b>	<b>24,745</b>
23-4901-00-00	TRANSFER FROM GENERAL FUND	190,000	180,000	180,000	171,000	170,000
23-4922-00-00	TRANSFER FROM HOTEL/MOTEL	3,000	3,000	3,000	3,000	3,000
23-4930-00-00	TRANSFER FROM DEBT SERVICE	2,052	2,023	2,036	2,062	0
	<b>SUBTOTAL</b>	<b>195,052</b>	<b>185,023</b>	<b>185,036</b>	<b>176,062</b>	<b>173,000</b>
	<b>REVENUES TOTAL</b>	<b>418,177</b>	<b>446,298</b>	<b>471,911</b>	<b>462,937</b>	<b>477,745</b>

CITY OF GAINESVILLE  
 FIVE-YEAR BUDGET 2023-2027  
 GOLF COURSE FUND SUMMARY

Category	2022-2023	2023-2024	2024-2025	2025-2026	2026-2027
	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET
SALARIES AND BENEFITS	284,121	296,958	307,933	318,921	329,645
SUPPLIES	41,600	44,700	46,225	46,650	46,700
MAINTENANCE	20,750	21,050	24,050	24,200	24,250
SERVICES	68,201	67,768	69,603	71,238	72,376
CAPITAL	0	8,000	18,000	0	0
NON-DEPARTMENTAL	2,052	2,023	2,036	2,062	0
TOTAL	416,724	440,499	467,846	463,072	472,970

**CITY OF GAINESVILLE**  
**FIVE-YEAR BUDGET 2023-2027**  
**GOLF COURSE FUND PRO SHOP**

ACCOUNT NUMBER	DESCRIPTION	2022-23	2023-24	2024-25	2025-26	2026-27
		BUDGET	BUDGET	BUDGET	BUDGET	BUDGET
23-5101-18-10	SALARIES	44,742	46,218	47,744	49,319	50,947
23-5106-18-10	OVERTIME	2,000	2,066	2,134	2,205	2,277
23-5107-18-10	HOLIDAY PAY	800	826	854	882	911
23-5110-18-10	LONGEVITY	240	390	540	690	840
23-5111-18-10	RETIREMENT	3,360	6,287	6,563	6,759	6,806
23-5112-18-10	FICA	3,701	3,787	3,922	4,062	4,206
23-5116-18-10	HEALTH/LIFE INSURANCE	8,240	8,652	9,085	9,539	10,016
23-5118-18-10	WORKER COMPENSATION	750	750	750	750	750
23-5119-18-10	OTHER PAYROLL EXPENSE	600	600	600	600	600
	<b>SUBTOTAL SALARIES AND BENEFITS</b>	<b>64,433</b>	<b>69,576</b>	<b>72,191</b>	<b>74,805</b>	<b>77,352</b>
23-5201-18-10	OFFICE SUPPLIES	200	200	225	225	250
23-5213-18-10	CONCESSION STAND SUPPLIES	4,000	4,000	4,000	4,000	4,000
23-5253-18-10	PRO SHOP MERCHANDISE	4,000	4,000	4,000	4,000	4,000
23-5299-18-10	MISCELLANEOUS SUPPLIES	700	700	700	800	800
	<b>SUBTOTAL SUPPLIES</b>	<b>8,900</b>	<b>8,900</b>	<b>8,925</b>	<b>9,025</b>	<b>9,050</b>
23-5399-18-10	MISCELLANEOUS MAINTENANCE	500	600	600	700	700
	<b>SUBTOTAL MAINTENANCE</b>	<b>500</b>	<b>600</b>	<b>600</b>	<b>700</b>	<b>700</b>
23-5401-18-10	COMMUNICATIONS	1,500	1,500	1,500	1,700	1,700
23-5403-18-10	GENERAL INSURANCE	63	63	63	63	63
23-5404-18-10	PROFESSIONAL FEES	100	100	100	150	150
23-5405-18-10	ADVERTISING	1,000	1,000	1,000	1,500	1,500
23-5406-18-10	TRAVEL TRAINING & SEMINARS	100	100	100	150	150
23-5408-18-10	ELECTRIC UTILITY SERVICE	3,030	3,060	3,091	3,122	3,153
23-5412-18-10	ALCOHOLIC BEVERAGES	3,300	3,300	5,000	5,000	6,000
23-5423-18-10	GOLF CART RENTAL EXPENSE	9,000	9,000	9,000	9,000	9,000
23-5423-18-10	GOLF CART LEASE	23,250	23,250	23,250	23,250	23,250
23-5499-18-10	MISCELLANEOUS SERVICES	3,000	3,000	3,000	3,200	3,200
	<b>SUBTOTAL SERVICES</b>	<b>44,343</b>	<b>44,373</b>	<b>46,104</b>	<b>47,135</b>	<b>48,166</b>
	<b>GOLF PRO SHOP</b>	<b>118,176</b>	<b>123,450</b>	<b>127,820</b>	<b>131,665</b>	<b>135,268</b>

CITY OF GAINESVILLE  
 FIVE-YEAR BUDGET 2023-2027  
 GOLF COURSE FUND OPERATIONS

ACCOUNT NUMBER	DESCRIPTION	2022-23 BUDGET	2023-24 BUDGET	2024-25 BUDGET	2025-26 BUDGET	2026-27 BUDGET
23-5101-18-47	SALARIES	142,067	146,755	151,598	156,601	161,769
23-5106-18-47	OVERTIME	8,000	8,264	8,537	8,818	9,109
23-5017-18-47	HOLIDAY PAY	500	517	534	551	569
23-5110-18-47	LONGEVITY	2,220	2,460	2,700	2,940	3,180
23-5111-18-47	RETIREMENT	19,317	20,131	20,978	21,568	21,683
23-5112-18-47	FICA	11,728	12,126	12,537	12,961	13,399
23-5116-18-47	HEALTH/LIFE INSURANCE	32,960	34,608	36,338	38,155	40,063
23-5118-18-47	WORKER COMPENSATION	2,376	2,000	2,000	2,000	2,000
23-5119-18-47	OTHER PAYROLL EXPENSE	520	520	520	520	520
	<b>SUBTOTAL SALARIES AND BENEFITS</b>	<b>219,688</b>	<b>227,382</b>	<b>235,742</b>	<b>244,116</b>	<b>252,293</b>
23-5201-18-47	OFFICE SUPPLIES	250	300	300	325	325
23-5206-18-47	FUELS OILS LUBRICANTS	12,000	15,000	15,500	15,500	15,500
23-5207-18-47	SMALL TOOLS AND INSTRUMENTS	200	200	200	300	300
23-5208-18-47	CLEANING SUPPLIES	250	300	300	300	325
23-5212-18-47	BOTANICAL & AGRICULTURAL	19,000	19,000	20,000	20,000	20,000
23-5299-18-47	MISCELLANEOUS SUPPLIES	1,000	1,000	1,000	1,200	1,200
	<b>SUBTOTAL SUPPLIES</b>	<b>32,700</b>	<b>35,800</b>	<b>37,300</b>	<b>37,625</b>	<b>37,650</b>
23-5302-18-47	BUILDING MAINTENANCE	350	450	450	500	500
23-5303-18-47	GROUNDS MAINTENANCE	3,500	3,500	4,000	4,000	4,000
23-5304-18-47	MACHINERY & EQUIPMENT MAINT.	10,000	10,000	11,000	11,000	11,000
23-5305-18-47	VEHICLE MAINTENANCE	400	500	500	500	550
23-5317-18-47	IRRIGATION SYSEYEM MAINT/REPAIR	5,000	5,000	6,000	6,000	6,000
23-5399-18-47	MISCELLANEOUS MAINTENANCE	1,000	1,000	1,500	1,500	1,500
	<b>SUBTOTAL MAINTENANCE</b>	<b>20,250</b>	<b>20,450</b>	<b>23,450</b>	<b>23,500</b>	<b>23,550</b>
23-5401-18-47	COMMUNICATIONS	600	606	612	618	624
23-5403-18-47	GENERAL INSURANCE	2,894	2,894	2,894	2,894	2,894
23-5404-18-47	PROFESSIONAL FEES	250	250	250	300	300
23-5406-18-47	TRAVEL TRAINING & SEMINARS	200	200	200	300	300
23-5408-18-47	ELECTRIC UTILITY SERVICE	8,000	8,080	8,161	8,242	8,325
23-5409-18-47	CONTRACTUAL SERVICES	300	300	300	350	350
23-5411-18-47	MACHINERY/EQUIPMENT RENTAL	600	600	600	600	600
23-5440-18-47	NATURAL GAS UTILITY SERVICE	1,900	1,700	1,717	1,734	1,752
23-5441-18-47	SOLID WASTE UTILITY SERVICE	5,144	4,700	4,700	4,700	4,700
23-5442-18-47	WATER/SEWER UTILITY SERVICE	2,370	2,465	2,465	2,465	2,465
23-5446-18-47	STORM WATER UTILITY FEES	100	100	100	100	100
23-5455-18-47	UNIFORM PURCHASE/RENTAL	500	500	500	600	600
23-5499-18-47	MISCELLANEOUS SERVICES	1,000	1,000	1,000	1,200	1,200
	<b>SUBTOTAL SERVICES</b>	<b>23,858</b>	<b>23,395</b>	<b>23,499</b>	<b>24,104</b>	<b>24,210</b>
23-6502-18-47	BUILDINGS	0	8,000	0	0	0
23-6504-23-34	MACHINERY & EQUIPMENT	0	0	18,000	0	0
23-6507-18-47	IMPROVEMENTS OTHER THAN BLDNGS	0	0	0	0	0
	<b>SUBTOTAL CAPITAL</b>	<b>0</b>	<b>8,000</b>	<b>18,000</b>	<b>0</b>	<b>0</b>

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GOLF COURSE OPERATIONS

296,496

315,026

337,991

329,344

337,702

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CITY OF GAINESVILLE  
 FIVE-YEAR BUDGET 2023-2027  
 GOLF COURSE FUND NON-DEPARTMENTAL

ACCOUNT NUMBER	DESCRIPTION	2022-23	2023-24	2024-25	2025-26	2026-27
		BUDGET	BUDGET	BUDGET	BUDGET	BUDGET
23-5477-99-99	2016 REFUNDING BONDS	2,052	2,023	2,036	2,062	0
	Subtotal Debt Service	2,052	2,023	2,036	2,062	0
	NON-DEPARTMENTAL	2,052	2,023	2,036	2,062	0

**CITY OF GAINESVILLE  
FIVE-YEAR BUDGET 2023-2027  
ASSIGNED FUND**

ACCOUNT NUMBER	2022-23	2023-24	2024-25	2025-26	2026-27
	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET
BEGINNING BALANCE OCTOBER 1	2,970,168	1,329,547	1,300,947	1,323,347	1,375,747
REVENUES	52,400	52,400	52,400	52,400	52,400
	3,022,568	1,381,947	1,353,347	1,375,747	1,428,147
EXPENDITURES	1,693,021	81,000	30,000	0	30,000
	1,693,021	81,000	30,000	0	30,000
ENDING BALANCE SEPTEMBER 30	1,329,547	1,300,947	1,323,347	1,375,747	1,398,147
INCREASE(DECREASE) IN FUND BALANCE	(1,640,621)	(28,600)	22,400	52,400	22,400

CITY OF GAINESVILLE  
 FIVE-YEAR BUDGET 2023-2027  
 ASSIGNED FUND REVENUES

ACCOUNT NUMBER	DESCRIPTION	2022-23	2023-24	2024-25	2025-26	2026-27
		BUDGET	BUDGET	BUDGET	BUDGET	BUDGET
55-4701-00-00	INTEREST	2,400	2,400	2,400	2,400	2,400
55-4709-00-00	TRANS FROM HOT FUND	50,000	50,000	50,000	50,000	50,000
		52,400	52,400	52,400	52,400	52,400

CITY OF GAINESVILLE  
 FIVE-YEAR BUDGET 2023-2027  
 ASSIGNED FUND

ACCOUNT NUMBER	DESCRIPTION	2022-23	2023-24	2024-25	2025-26	2026-27
		BUDGET	BUDGET	BUDGET	BUDGET	BUDGET
55-5408-18-47	DEMOLITIONS	100,000	0	0	0	0
55-5450-15-23	CAPITAL LEASE QUINT	141,860	0	0	0	0
55-6505-14-22	PD VEHICLES	101,161	0	0	0	0
55-6510-16-31	SUMP	1,350,000	0	30,000	0	30,000
55-6502-10-15	BUILDING	0	81,000	0	0	0
55-5701-50-99	TRANS TO GENERAL FUND	0	0	0	0	0
	<b>ASSIGNED FUND OPERATIONS</b>	<b>1,693,021</b>	<b>81,000</b>	<b>30,000</b>	<b>0</b>	<b>30,000</b>



**APPENDIX B- SCHEDULE OF REPORTS AND REVIEWS  
FOR CITY COUNCIL AND MANAGEMENT**

## Schedule of Reports and Reviews of City Financial Information for City Council and Management

October		<ol style="list-style-type: none"> <li>1. Monthly Financial Reports:             <ol style="list-style-type: none"> <li>a. Income and expenditure report</li> <li>b. Investments report</li> <li>c. Sales tax report</li> </ol> </li> <li>2. Quarterly Performance Measures Report for quarter ending 09/30</li> <li>3. Final filing of Financial Reports for audit</li> <li>4. Major goals monthly review</li> </ol>
November		<ol style="list-style-type: none"> <li>1. Monthly Financial Reports:             <ol style="list-style-type: none"> <li>a. Income and expenditure report</li> <li>b. Investments report</li> <li>c. Sales tax report</li> </ol> </li> <li>2. CAFR Award Presentation</li> <li>3. Major goals monthly review</li> </ol>
December		<ol style="list-style-type: none"> <li>1. Monthly Financial Reports:             <ol style="list-style-type: none"> <li>a. Income and expenditure report</li> <li>b. Investments report</li> <li>c. Sales tax report</li> </ol> </li> <li>2. Major goals monthly review</li> </ol>
January		<ol style="list-style-type: none"> <li>1. Monthly Financial Reports:             <ol style="list-style-type: none"> <li>a. Income and expenditure report</li> <li>b. Investments report</li> <li>a. Sales tax report</li> </ol> </li> <li>2. Quarterly Performance Measures Report for quarter ending 12/31</li> <li>3. Annual review of the investment policy by City Council</li> <li>4. Major goals monthly review</li> </ol>
February		<ol style="list-style-type: none"> <li>1. Monthly Financial Reports:             <ol style="list-style-type: none"> <li>a. Income and expenditure report</li> <li>b. Investments report</li> <li>c. Sales tax report</li> </ol> </li> <li>2. Major goals monthly review</li> </ol>
March		<ol style="list-style-type: none"> <li>1. Monthly Financial Reports:             <ol style="list-style-type: none"> <li>a. Income and expenditure report</li> <li>b. Investments report</li> <li>c. Sales tax report</li> </ol> </li> <li>2. Receive and review Annual Audit with City Council</li> <li>3. Disclosure report on Bonds – required for each nationally recognized municipal securities information repository (NRMSIR) and the state information depository (SID)</li> <li>4. File single audit report if required</li> <li>5. Capital Improvement Program is reviewed and updated with staff suggestions</li> <li>6. Major goals monthly review</li> </ol>
April		<ol style="list-style-type: none"> <li>1. Monthly Financial Reports:             <ol style="list-style-type: none"> <li>a. Income and expenditure report</li> <li>b. Investments report</li> <li>c. Sales tax report</li> </ol> </li> <li>2. Council and management review financials with budget to determine if adjustments are necessary</li> </ol>

## Schedule of Reports and Reviews of City Financial Information for City Council and Management

		<ol style="list-style-type: none"> <li>3. Quarterly Performance Measures Report for quarter ending 03/31</li> <li>4. Distribute budget request forms to department heads for review</li> <li>5. Major goals monthly review</li> </ol>
May		<ol style="list-style-type: none"> <li>1. Monthly Financial Reports:               <ol style="list-style-type: none"> <li>a. Income and expenditure report</li> <li>b. Investments report</li> <li>c. Sales tax report</li> </ol> </li> <li>2. Pre-budget workshop with City Council to establish goals for next fiscal year and Capital Improvement Program</li> <li>3. Major goals monthly review</li> </ol>
June		<ol style="list-style-type: none"> <li>1. Monthly Financial Reports:               <ol style="list-style-type: none"> <li>a. Income and expenditure report</li> <li>b. Investments report</li> <li>c. Sales tax report</li> </ol> </li> <li>2. Budget Award presentation to City Council</li> <li>3. Major goals monthly review</li> </ol>
July		<ol style="list-style-type: none"> <li>1. Monthly Financial Reports:               <ol style="list-style-type: none"> <li>a. Income and expenditure report</li> <li>b. Investments report</li> <li>c. Sales tax report</li> </ol> </li> <li>2. Quarterly Performance Measures Report for quarter ending 06/30</li> <li>3. Annual Proposed Budget is presented to City Council and City Secretary</li> <li>4. Budget workshop to finalize proposed budget and review the Capital Improvement Program</li> <li>6. Council and management review financials with budget to determine if adjustments are necessary</li> <li>7. Major goals monthly review</li> </ol>
August		<ol style="list-style-type: none"> <li>1. Monthly Financial Reports:               <ol style="list-style-type: none"> <li>a. Income and expenditure report</li> <li>b. Investments report</li> <li>c. Sales tax report</li> </ol> </li> <li>2. Public hearings on tax rate</li> <li>3. Major goals monthly review</li> </ol>
September		<ol style="list-style-type: none"> <li>1. Monthly Financial Reports:               <ol style="list-style-type: none"> <li>a. Income and expenditure report</li> <li>b. Investments report</li> <li>c. Sales tax report</li> </ol> </li> <li>2. City Council approves:               <ol style="list-style-type: none"> <li>a. Annual budget for the next fiscal year</li> <li>b. Revised budget for the current fiscal year</li> <li>c. Capital Improvement Program</li> <li>d. Five-Year Budget</li> </ol> </li> <li>3. Major goals monthly review</li> </ol>

Note: The listed reports are the minimum required by the City Council and Management. Anytime there is a material anomaly during the fiscal year the Council and Management will address the issue either through additional reports or discussion.



**APPENDIX C-SCHEDULE OF PERSONNEL**

**CITY OF GAINESVILLE  
BUDGET 2022-2023  
SCHEDULE OF PERSONNEL SUMMARY**

	ACTUAL 2018-2019	ACTUAL 2019-2020	ACTUAL 2020-2021	ACTUAL 2021-2022	PROPOSED 2022-2023
<b>GENERAL FUND</b>					
Full Time	158	161	161	161	162
Part Time	1	1	1	1	1
Part Time (Temporary/Seasonal)	45	45	45	42	42
<b>TOTAL GENERAL FUND</b>	<b>204</b>	<b>207</b>	<b>207</b>	<b>204</b>	<b>205</b>
<b>GOLF COURSE FUND</b>					
Full Time	5	5	5	5	5
Part Time	2	2	2	2	2
Part Time (Temporary/Seasonal)	0	0	0	0	0
<b>TOTAL GOLF COURSE FUND</b>	<b>7</b>	<b>7</b>	<b>7</b>	<b>7</b>	<b>7</b>
<b>WATER AND SEWER UTILITY FUND</b>					
Full Time	35	35	34	34	34
Part Time	0	0	0	0	0
Part Time (Temporary/Seasonal)	0	0	0	0	0
<b>TOTAL WATER AND SEWER UTILITY FUND</b>	<b>35</b>	<b>35</b>	<b>34</b>	<b>34</b>	<b>34</b>
<b>AIRPORT FUND</b>					
Full Time	2	2	2	2	2
Part Time	1	1	1	1	1
Part Time (Temporary/Seasonal)	0	0	0	0	0
<b>TOTAL AIRPORT FUND</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>3</b>
<b>STORMWATER UTILITY FUND</b>					
Full Time	2	2	2	2	2
Part Time	0	0	0	0	0
Part Time (Temporary/Seasonal)	0	0	0	0	0
<b>TOTAL STORMWATER UTILITY FUND</b>	<b>2</b>	<b>2</b>	<b>2</b>	<b>2</b>	<b>2</b>
<b>SOLID WASTE FUND</b>					
Full Time	15	16	16	16	17
Part Time	0	0	0	0	0
Part Time (Temporary/Seasonal)	0	0	0	0	0
<b>TOTAL SOLID WASTE FUND</b>	<b>15</b>	<b>16</b>	<b>16</b>	<b>16</b>	<b>17</b>
<b>ALL FUNDS TOTALS</b>					
<b>Total Full Time</b>	<b>217</b>	<b>221</b>	<b>220</b>	<b>220</b>	<b>222</b>
<b>Total Part Time</b>	<b>4</b>	<b>4</b>	<b>4</b>	<b>4</b>	<b>4</b>
<b>Total Part Time (Temporary/Seasonal)</b>	<b>45</b>	<b>45</b>	<b>45</b>	<b>42</b>	<b>42</b>
<b>TOTAL ALL FUNDS</b>	<b>266</b>	<b>270</b>	<b>269</b>	<b>266</b>	<b>268</b>

EXPLANATION OF CHANGES:

- Added one full-time Heavy Equipment Operator position in Solid Waste Fund (68-23-34 Longhaul)
- Added one full-time Grounds Maintenance Worker position in General Fund (01-16-42 Parks)

**CITY OF GAINESVILLE  
BUDGET 2022-2023  
SCHEDULE OF PERSONNEL**

	ACTUAL 2018-2019	ACTUAL 2019-2020	ACTUAL 2020-2021	ACTUAL 2021-2022	PROPOSED 2022-2023
<b><u>GENERAL FUND</u></b>					
<b>General Government</b>					
<b>Administration (01-10-10)</b>					
Full Time	3	3	3	3	3
Part Time	0	0	0	0	0
Total	----- 3	----- 3	----- 3	----- 3	----- 3
<i>Positions:</i>					
City Manager	1	1	1	1	1
City Secretary	1	1	1	1	1
Executive Secretary	1	1	0	0	0
Administrative Assistant	0	0	1	1	1
<b>Information Technology (01-10-12)</b>					
Full Time	1	1	1	1	1
Part Time	0	0	0	0	0
Total	----- 1	----- 1	----- 1	----- 1	----- 1
<i>Positions:</i>					
Information Technology Director	1	1	1	1	1
<b>Human Resources (01-10-13)</b>					
Full Time	2	2	2	2	2
Part Time	0	0	0	0	0
Total	----- 2	----- 2	----- 2	----- 2	----- 2
<i>Positions:</i>					
Human Resources Director	1	1	1	1	1
Human Resources Coordinator	1	1	1	1	1
<b>Municipal Court (01-10-21)</b>					
Full Time	4	4	4	4	4
Part Time	0	0	0	0	0
Total Administration	----- 4	----- 4	----- 4	----- 4	----- 4
<i>Positions:</i>					
Municipal Court Judge	1	1	1	1	1
Municipal Court Administrator	1	1	1	1	1
Municipal Court Clerk/Juvenile Case Manager	1	1	1	1	1
Municipal Court Clerk	2	2	2	2	2
<b>Civic Center</b>					
Full Time	2	2	2	2	2
Part Time	0	0	0	0	0
Total Administration	----- 2	----- 2	----- 2	----- 2	----- 2
<i>Positions:</i>					
Administrative Assistant	1	1	1	1	1
Building Services Technician	1	1	1	1	1
<b>Community Development</b>					
<b>Planning and Zoning (01-11-10)</b>					
Full Time	2	2	2	2	2
Part Time	0	0	0	0	0
Total	----- 2	----- 2	----- 2	----- 2	----- 2
<i>Positions:</i>					
Community Services Director	1	1	1	1	1
Planning and Permit Technician	1	1	1	1	1

**CITY OF GAINESVILLE  
BUDGET 2022-2023  
SCHEDULE OF PERSONNEL**

	ACTUAL 2018-2019	ACTUAL 2019-2020	ACTUAL 2020-2021	ACTUAL 2021-2022	PROPOSED 2022-2023
<b>Code Compliance (01-11-17)</b>					
Full Time	4	4	4	4	4
Part Time	0	0	0	0	0
Total	4	4	4	4	4
<i>Positions:</i>					
Senior Code Compliance Officer	0	0	0	0	1
Code Compliance Officer	3	3	3	3	2
Administrative Assistant	1	1	1	1	1
<b>Finance</b>					
<b>Administration (01-13-10)</b>					
Full Time	4	4	4	4	4
Part Time	0	0	0	0	0
Total	4	4	4	4	4
<i>Positions:</i>					
Finance Director	1	1	1	1	1
Controller	1	1	1	1	1
Accounting Technician I	1	1	1	1	1
Accounting Technician II	1	1	1	1	1
<b>Police</b>					
<b>Police Operations (01-14-22)</b>					
Full Time	56	59	59	59	59
Part Time	0	0	0	0	0
Total	56	59	59	59	59
<i>Positions:</i>					
Police Chief	1	1	1	1	1
Police Captain	3	3	3	3	3
Police Sergeant	4	4	4	4	4
Police Sergeant-CID	1	1	1	1	1
Administrative Sergeant	1	1	1	1	1
Police Investigator	5	5	5	5	5
Police Corporal	4	4	4	4	4
Police Officer	24	24	24	24	24
Public Service Officer	0	2	1	1	1
Communications Operator	8	8	8	8	8
Communications Supervisor	1	1	1	1	1
Police Administrative Assistant	1	1	1	1	1
Records Clerk	1	1	1	1	1
Property & Evidence Coordinator	1	1	1	1	1
Animal Control Officer	1	1	2	2	2
Building Services Technician	1	1	1	1	1
<b>Fire</b>					
<b>Emergency Management and Fire Operations (01-15-23)</b>					
Full Time	42	42	42	42	42
Part Time	0	0	0	0	0
Total	42	42	42	42	42
<i>Positions:</i>					
Fire Chief/Emergency Mgmt Coord	1	1	1	1	1
Assistant Fire Chief/Asst EMC	1	1	1	1	1
Division Chief/Training	1	1	1	1	1
Division Chief/Fire Marshal	1	1	1	1	1
Fire Dept Admin Asst/EMC Officer	1	1	1	1	1
Fire Captain/Fire Inspector	1	1	1	1	1
Fire Battalion Chief	3	3	3	3	3
Fire Captain	6	6	6	6	6
Fire Lieutenant	6	6	6	6	6
Fire Drivers/Engineers	9	9	9	12	12
Fire Fighters	12	12	12	9	9

**CITY OF GAINESVILLE  
BUDGET 2022-2023  
SCHEDULE OF PERSONNEL**

	ACTUAL 2018-2019	ACTUAL 2019-2020	ACTUAL 2020-2021	ACTUAL 2021-2022	PROPOSED 2022-2023
<b>Public Works</b>					
<b>Administration (01-16-10)</b>					
Full Time	1	1	1	1	1
Part Time	0	0	0	0	0
Total	1	1	1	1	1
<i>Positions:</i>					
Administrative Assistant	0	0	0	0	0
Administrative Assistant/Office Supervisor	1	1	1	1	1
<b>Streets (01-16-31)</b>					
Full Time	6	6	6	6	6
Part Time	0	0	0	0	0
Total	6	6	6	6	6
<i>Positions:</i>					
Streets Supervisor	1	1	1	1	1
Crew Supervisor	0	0	0	1	1
Crew Leader	2	2	2	1	1
Equipment Operator III	1	1	1	1	1
Equipment Operator II	1	1	1	1	1
Maintenance Worker III	1	1	1	1	1
<b>Garage (01-16-32)</b>					
Full Time	4	4	4	4	4
Part Time	0	0	0	0	0
Total	4	4	4	4	4
<i>Positions:</i>					
Garage Supervisor	1	1	1	1	1
Heavy Equipment Mechanic	1	1	1	1	1
Mechanic I	1	1	2	2	2
Garage Shop Attendant	1	1	0	0	0
<b>Parks and Recreation Operations (01-16-42)</b>					
Full Time	8	8	8	8	9
Part Time	0	0	0	0	0
Part Time (Temporary/Seasonal)	38	38	38	38	38
Total	46	46	46	46	47
<i>Positions:</i>					
Parks and Recreation Superintendent	1	1	1	1	1
Recreation Coordinator	1	1	1	1	1
Crew Leader	1	1	1	1	1
Sr Grounds Maint Wkr	1	1	1	1	1
Grounds Maint Wkr III	1	1	1	1	1
Grounds Maint Wkr II	1	1	1	1	1
Grounds Maint Wkr I	2	2	2	2	3
Grounds Maint Wkr I (PT T/S)	2	2	2	2	2
Pool Manager (PT T/S)	1	1	1	1	1
Asst Pool Manager (PT T/S)	1	1	1	1	1
Lifeguards (PT T/S)	31	31	31	31	31
Train Conductor (PT T/S)	3	3	3	3	3

**CITY OF GAINESVILLE  
BUDGET 2022-2023  
SCHEDULE OF PERSONNEL**

	ACTUAL 2018-2019	ACTUAL 2019-2020	ACTUAL 2020-2021	ACTUAL 2021-2022	PROPOSED 2022-2023
<b>Frank Buck Zoo (01-16-45)</b>					
Full Time	15	15	15	15	15
Part Time	1	1	1	1	1
Part Time (Temporary/Seasonal)	4	4	4	4	4
Total	20	20	20	20	20
<i>Positions:</i>					
Zoo Director	1	1	1	1	1
Zoo Maintenance & Grounds Coordinator	1	1	1	1	1
Zoo Education Coordinator	1	1	1	1	1
Animal Care Staffers	9	9	9	9	9
Zoo Administrative Assistant	1	1	1	1	1
Retail Manager	1	1	1	1	1
Retail Clerk	1	1	1	1	1
Retail Clerk (PTB)	1	1	1	1	1
Intern (PT T/S)	4	4	4	4	4
<b>Cemetery Operations (01-16-46)</b>					
Full Time	4	4	4	4	4
Part Time	0	0	0	0	0
Part Time (Temporary/Seasonal)	3	3	3	0	0
Total	7	7	7	4	4
<i>Positions:</i>					
Cemetery Supervisor/Sexton	1	1	1	1	1
Crew Leader	1	1	1	1	1
Equipment Operator II	1	1	1	1	1
Equipment Operator I	1	1	1	1	1
Maintenance Worker I (PT T/S)	3	3	3	0	0
<b>Totals for General Fund</b>					
Full Time	158	161	161	161	162
Part Time	1	1	1	1	1
Part Time (Temporary/Seasonal)	45	45	45	42	42
<b>TOTAL GENERAL FUND</b>	<b>204</b>	<b>207</b>	<b>207</b>	<b>204</b>	<b>205</b>

**GOLF COURSE FUND**

**Pro Shop Operations (23-18-10)**

Full Time	1	1	1	1	1
Part Time	2	2	2	2	2
Total	3	3	3	3	3
<i>Positions:</i>					
Golf Shop Attendant	1	1	1	1	1
Golf Shop Attendant (PT)	2	2	2	2	2

**Maintenance and Operations (23-18-47)**

Full Time	4	4	4	4	4
Part Time	0	0	0	0	0
Total	4	4	4	4	4
<i>Positions:</i>					
Golf Course Manager	1	1	1	1	1
Equipment Operator II	2	2	2	2	2
Maintenance Worker I	1	1	1	1	1

**CITY OF GAINESVILLE  
BUDGET 2022-2023  
SCHEDULE OF PERSONNEL**

	ACTUAL 2018-2019	ACTUAL 2019-2020	ACTUAL 2020-2021	ACTUAL 2021-2022	PROPOSED 2022-2023
<b>Totals for Golf Course Fund</b>					
Full Time	5	5	5	5	5
Part Time	2	2	2	2	2
Part Time (Temporary/Seasonal)	0	0	0	0	0
<b>TOTAL GOLF COURSE FUND</b>	<b>7</b>	<b>7</b>	<b>7</b>	<b>7</b>	<b>7</b>

**WATER AND SEWER UTILITY FUND**

**Water and Wastewater**

**Administration (60-19-10)**

Full Time	3	3	3	3	3
Part Time	0	0	0	0	0
<b>Total</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>3</b>
<i>Positions:</i>					
Public Works Director	1	1	1	1	1
Secretary	1	1	1	1	1
Utilities Projects Inspector	1	1	1	1	1

**Water Distribution**

**Customer Service (60-20-50)**

Full Time	5	5	3	3	3
Part Time	0	0	0	0	0
<b>Total</b>	<b>5</b>	<b>5</b>	<b>3</b>	<b>3</b>	<b>3</b>
<i>Positions:</i>					
Customer Service Sup/Billing Clerk	1	1	1	1	1
Utility Service Representative	2	2	0	0	0
Customer Service Representative	2	2	2	2	2

**Water Distribution Operations (60-20-51)**

Full Time	5	5	6	6	6
Part Time	0	0	0	0	0
<b>Total</b>	<b>5</b>	<b>5</b>	<b>6</b>	<b>6</b>	<b>6</b>
<i>Positions:</i>					
Utilities Supervisor	0	0	1	1	1
Utilities Supervisor/GIS Technician	1	1	0	0	0
Crew Leader	1	1	1	1	1
Utilities Equipment Operator II	1	1	1	1	1
Equipment Operator I	1	1	1	1	1
Utilities Inventory Clerk	1	1	0	0	0
Utilities Inventory Clerk & GIS Technician	0	0	1	1	1
Utilities Service Representative	0	0	1	1	1

**Water Production**

**Water Production Operations (60-21-52)**

Full Time	5	5	5	5	5
Part Time	0	0	0	0	0
<b>Total</b>	<b>5</b>	<b>5</b>	<b>5</b>	<b>5</b>	<b>5</b>
<i>Positions:</i>					
Water Production Supervisor	1	1	1	1	1
Water Production Operator	4	4	4	4	4

**Moss Lake Production (60-21-53)**

Full Time	3	3	3	3	3
Part Time	0	0	0	0	0
<b>Total</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>3</b>
<i>Positions:</i>					
Water Production Maintenance Mechanic	2	2	2	2	2
Water Production Operator	1	1	1	1	1

**CITY OF GAINESVILLE  
BUDGET 2022-2023  
SCHEDULE OF PERSONNEL**

	ACTUAL 2018-2019	ACTUAL 2019-2020	ACTUAL 2020-2021	ACTUAL 2021-2022	PROPOSED 2022-2023
<b>Wastewater</b>					
<b>Industrial Waste/Pre-Treatment (60-22-61)</b>					
Full Time	1	1	1	1	1
Part Time	0	0	0	0	0
Total	1	1	1	1	1
<i>Positions:</i>					
Industrial Waste Control Officer	1	1	1	1	1
<b>Wastewater Collection Operations (60-22-62)</b>					
Full Time	7	7	7	7	7
Part Time	0	0	0	0	0
Total	7	7	7	7	7
<i>Positions:</i>					
Crew Leader	2	2	2	2	2
Utilities Equipment Operator II	1	1	1	1	1
Equipment Operator I	1	1	1	1	1
Maintenance Worker II	3	3	3	3	3
<b>Wastewater Treatment Operations (60-22-63)</b>					
Full Time	6	6	6	6	6
Part Time	0	0	0	0	0
Total	6	6	6	6	6
<i>Positions:</i>					
WWTP Supervisor	1	1	1	1	1
Utilities Equipment Operator II	1	1	1	1	1
Plant Maintenance Mechanic	1	1	1	1	1
Plant Operators	3	3	3	3	3
<b>Totals for Water and Sewer Utility Fund</b>					
Full Time	35	35	34	34	34
Part Time	0	0	0	0	0
Part Time (Temporary/Seasonal)	0	0	0	0	0
<b>TOTAL WATER AND SEWER UTILITY FUND</b>	<b>35</b>	<b>35</b>	<b>34</b>	<b>34</b>	<b>34</b>
<hr/>					
<b><u>AIRPORT FUND</u></b>					
<b>Airport Operations (61-10-10)</b>					
Full Time	2	2	2	2	2
Part Time	1	1	1	1	1
Total	3	3	3	3	3
<i>Positions:</i>					
Airport Director	1	1	1	1	1
Lead Airport Line Technician	1	1	1	1	1
Airport Line Technician (PTB)	1	1	1	1	1
<b>Totals for Airport Fund</b>					
Full Time	2	2	2	2	2
Part Time	1	1	1	1	1
Part Time (Temporary/Seasonal)	0	0	0	0	0
<b>TOTAL AIRPORT FUND</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>3</b>

**CITY OF GAINESVILLE  
BUDGET 2022-2023  
SCHEDULE OF PERSONNEL**

	ACTUAL 2018-2019	ACTUAL 2019-2020	ACTUAL 2020-2021	ACTUAL 2021-2022	PROPOSED 2022-2023
<b><u>STORMWATER UTILITY FUND</u></b>					
<b>Stormwater Drainage (67-16-36)</b>					
Full Time	2	2	2	2	2
Part Time	0	0	0	0	0
Total	2	2	2	2	2
<i>Positions:</i>					
Heavy Equipment Operator	1	1	1	1	1
Equipment Operator I	1	1	1	1	1
<b>Full Time</b>	<b>2</b>	<b>2</b>	<b>2</b>	<b>2</b>	<b>2</b>
<b>Part Time</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Part Time (Temporary/Seasonal)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL STORMWATER UTILITY FUND</b>	<b>2</b>	<b>2</b>	<b>2</b>	<b>2</b>	<b>2</b>

**SOLID WASTE FUND**

<b>Collections-Residential (68-23-33)</b>					
Full Time	6	6	6	6	6
Part Time	0	0	0	0	0
Total	6	6	6	6	6
<i>Positions:</i>					
General Services Director	1	1	1	1	1
Administrative Assistant/Office Supervisor	1	1	1	1	1
Solid Waste Crew Supervisor	1	1	1	0	0
Heavy Equipment Operator	2	2	2	3	3
Maintenance Worker II	1	1	1	1	1
<b>Landfill Disposal-Long Haul (68-23-34)</b>					
Full Time	2	3	3	3	4
Part Time	0	0	0	0	0
Total	2	3	3	3	4
<i>Positions:</i>					
Heavy Equipment Operator	2	3	3	3	4
<b>Collections-Commercial/Multi-Family (68-23-37)</b>					
Full Time	5	5	5	5	5
Part Time	0	0	0	0	0
Total	5	5	5	5	5
<i>Positions:</i>					
Heavy Equipment Operator	5	5	5	4	4
Solid Waste Crew Supervisor	0	0	0	1	1
<b>Transfer Station (68-23-38)</b>					
Full Time	2	2	2	2	2
Part Time	0	0	0	0	0
Total	2	2	2	2	2
<i>Positions:</i>					
Transfer Station Attendant	1	1	2	2	2
Transfer Station Attendant/Custodian	1	0	0	0	0
Transfer Station Attendant/Heavy Equipment O	1	1	0	0	0

CITY OF GAINESVILLE  
 BUDGET 2022-2023  
 SCHEDULE OF PERSONNEL

	ACTUAL 2018-2019	ACTUAL 2019-2020	ACTUAL 2020-2021	ACTUAL 2021-2022	PROPOSED 2022-2023
<b>Totals for Solid Waste Fund</b>					
Full Time	15	16	16	16	17
Part Time	0	0	0	0	0
Part Time (Temporary/Seasonal)	0	0	0	0	0
<b>TOTAL SOLID WASTE FUND</b>	<b>15</b>	<b>16</b>	<b>16</b>	<b>16</b>	<b>17</b>
<hr/>					
Total Full Time	217	221	220	220	222
Total Part Time	4	4	4	4	4
Total Part Time (Temporary/Seasonal)	45	45	45	42	42
<b>TOTAL ALL FUNDS</b>	<b>266</b>	<b>270</b>	<b>269</b>	<b>266</b>	<b>268</b>



## APPENDIX D-GLOSSARY OF TERMS

## GLOSSARY OF TERMS

**Account.** A separate financial reporting unit for budgeting, management or accounting purposes. All budgetary transactions, whether revenue or expenditure, are recorded in accounts. Several related accounts may be grouped together in a fund. A list is called a chart of accounts.

**Accounting Standards.** The generally accepted accounting principles (GAAP) promulgated by the Governmental Accounting Standards Board that guide the recording and reporting of financial information by state and local governments.

**Accounts Payable.** A short-term (one year or less) liability reflecting amounts owed for goods and services received by the City.

**Accounts Receivable.** An asset reflecting amounts due from other persons/organizations for goods and services furnished by the City.

**Accrual Accounting.** A basis of accounting in which revenues and expenses are recorded at the time they occur, rather than at the time cash is received or paid by the City.

**Adopted Budget.** The budget as modified and finally approved by the City Council. The adopted budget is authorized by ordinance that sets the legal spending limits for the fiscal year.

**Ad Valorem Taxes.** Commonly referred to as property taxes. The charges levied on all real and certain personal property according to the property's assessed value and the tax rate. Used as a source of monies to pay general obligation debt and to support the general fund.

**Appropriation.** An authorization made by the City Council which permits the City to make expenditures and incur obligations.

**Assessed Value.** A valuation set upon real estate or other property as a basis for levying property taxes. All property values within the City of Gainesville are assessed by the Cooke County Appraisal District.

**Asset.** The resources and property of the City that can be used or applied to cover liabilities.

**Assigned Capital.** A fund used to account for revenues designated by the City Council in prior years for special projects and capital purchases. Expenditures are limited to projects for the City as determined by the City Manager.

**Audit Report.** The report prepared by an auditor covering the audit or investigation of an entity's financial position for a given period of time, usually a year. As a general rule, the report should include: 1) a statement of the scope of the audit; 2) explanatory comments concerning exceptions from generally accepted auditing standards; 3) opinions, which are followed by the auditors signature; 4) explanatory comments concerning verification procedures; 5) financial statements and schedules; and 6) statistical tables, supplementary comments and recommendations. The city is required to have an annual audit conducted by qualified certified public accountants.

**Available Cash.** Unobligated cash and cash equivalents.

**Balanced Budget.** A budget where current revenues plus available unreserved fund balances are equal to, or exceed, current expenditures.

**Basis of Accounting.** Refers to when revenues, expenditures, expenses and transfers (and the related assets and liabilities) are recorded and reported in the financial statements.

**Basis of Budgeting.** The basis of accounting for the budget, i.e. basis of budgeting, is the cash basis. Revenues are recognized when received; expenses are recorded when paid.

**Bond.** A written promise to pay a specified sum of money (called the principal amount) at a specified date or dates in the future (called the maturity dates), and carrying interest at a

## GLOSSARY OF TERMS

specified rate, usually paid periodically. The difference between a bond and a note is that a bond is issued for a longer period and requires greater legal formality. The most common types of bonds are general obligation and revenue bonds. Bonds are usually used for construction of large capital projects, such as buildings, streets, and water/sewer system improvements.

**Bonded Debt.** The portion of indebtedness represented by outstanding (unpaid) bonds.

**Bonds Issued.** Bonds sold by the City.

**Bonds Payable.** The face value of bonds issued and unpaid.

**Bond Resolution.** Issuer legal document which details the mechanics of the bond issuer, security features, covenants, events of default and other key features of the issue's legal structure. Indentures and trust agreements are functionally similar types of documents, and the use of each depends on the individual issue and issuer.

**Budget.** A financial plan for a specified period of time (fiscal year for the City) that includes an estimate of proposed expenditures and the means for financing them.

**Budget Calendar.** The schedule of dates used as a guide to complete the various steps of the budget preparation and adoption processes.

**Budget Message.** A general discussion of the proposed budget as presented in writing by the City Manager to the City Council.

**Capital Assets.** Assets of a long-term character which are intended to be held or used, such as land, buildings, machinery, furniture and equipment.

**Capital Budget.** A spending plan for improvements to or acquisition of land, facilities and infrastructure that balances revenues and expenditures, specifies the sources of revenues,

and lists each project or acquisition. Normally a capital budget must be approved by the legislative body. The capital budget and accompanying appropriation ordinance may be included in a consolidated budget document that has a section devoted to capital expenditures and another to operating expenditures. Or two separate documents may be prepared; one for the capital budget and one for the operating budget.

**Capital Improvements.** Expenditures for the construction, purchase or renovation of City facilities or property.

**Capital Outlay.** Expenditures resulting in the acquisition of or addition to the City's capital assets.

**Cash.** Currency on hand and demand deposits with banks or other financial institutions.

**Cash Basis.** A basis of accounting in which transactions are recorded on when cash is received or disbursed. The basis of accounting for the budget is the cash basis.

**Certificates of Obligation.** Tax-supported bonds that are similar to general obligation bonds and can be issued after meeting strict publication requirements and with final approval of the City Council.

**Charter.** A charter is a document that establishes the city's governmental structure and provides for the distribution of powers and duties among the various branches of government. In order to be implemented, the charter must be approved by the people in an election. Changes in the charter must also be approved by a vote of the people.

**CID.** Criminal Investigation Division.

**Construction in Progress (C.I.P.).** A capital project with the continuation of partly completed work towards its conclusion. The resulting asset is not depreciated until the entire project is completed.

## GLOSSARY OF TERMS

**City Council.** The elected governing body of the City, consisting of the Mayor and six (6) Council members, collectively acting as the legislative and policy-making body of the City.

**Debt Limit.** Statutory or constitutional limit on the principal amount of debt that an issuer may incur (or that it may have outstanding at any one time).

**Debt Service.** The City's obligation to pay the principal and interest of all bonds and other debt instruments according to a predetermined payment schedule.

**Debt Service Coverage.** The ratio of net revenues to the debt service requirements.

**Debt Service Fund.** One or more funds established to account for revenues used to repay the principal and interest on debt.

**Debt Service Requirements.** The amount of money required to pay interest and principal for a specified period on outstanding debt.

**Delinquent Taxes.** Property taxes remaining unpaid after the due date. Delinquent taxes incur penalties and interest at rates specified by law.

**Department.** A functional group of the City with related activities aimed at accomplishing a major City service or program.

**Depreciation.** The proration of the cost of a capital asset over the estimated service life of the asset. Each period is charged with a portion of such cost, and through this process, the entire cost of the asset is ultimately charged off as an expense. In governmental accounting, depreciation may be recorded in proprietary funds.

**Effective Tax Rate.** The rate that produces the same effect in terms of the total amount of taxes as compared to the prior year. The computation

of the effective rate is governed by the State of Texas.

**EMPG.** Emergency Management Performance Grant.

**Encumbrance.** The commitment of appropriated funds to purchase an item or service. An encumbrance differs from an account payable in that a commitment is referred to as an encumbrance before goods or services are received. After receipt, the commitment is referred to as an account payable.

**Enterprise Fund.** See Proprietary Fund.

**EOC.** Emergency Operations Center.

**Equity.** The difference between assets and liabilities of the fund.

**Expenditure.** If accounts are kept on the accrual basis, this term designates total charges incurred, whether paid or unpaid. If they are kept on the cash basis, the term covers only actual disbursements for these purposes. (Note: An encumbrance is not an expenditure. An encumbrance reserves funds to be expended.)

**Expense.** Charges incurred, whether paid or unpaid, for operation, maintenance, interest and other charges which are presumed to benefit the current fiscal period.

**Fiscal Year (Period).** The time period designated by the City signifying the beginning and ending period for recording the financial transactions of the City. The City of Gainesville's fiscal year begins each October 1<sup>st</sup> and ends the following September 30<sup>th</sup>.

**Full Faith and Credit.** A pledge of the City's taxing power to repay debt obligations. Bonds carrying such pledges are referred to as general obligation bonds or tax-supported debt.

## GLOSSARY OF TERMS

**Fund.** A fiscal and accounting entity established to record receipt and disbursement of income from sources set aside to support specific activities or to attain certain objectives. Each fund is treated as a distinct fiscal entity where assets equal liabilities plus fund balances.

**Fund Balance.** The difference between fund assets and fund liabilities of governmental and trust funds. Fund Balance for general fund types using modified accrual accounting closely equates to available cash.

**Fund Equity.** The difference between assets and liabilities of the fund.

**GEDC. Gainesville Economic Development Corporation.**

**General Fund.** The major fund in most governmental entities. While other funds tend to be restricted to a single purpose, the general fund is a catch all for general governmental purposes. The General Fund contains the activities commonly associated with municipal government, such as police and fire protection, libraries, parks and recreation.

**General Obligation Bonds.** A municipal bond backed by the full faith, credit and taxing power of the City. See Full Faith and Credit.

**GFOA.** Government Finance Officers Association.

**Goals.** Department/division objectives intended to be accomplished or begun within the coming fiscal year.

**Home Rule City.** Cities which have over 5,000 in population and citizens have adopted home rule charters.

**HSG.** Homeland Security Grant.

**Governmental Fund.** Funds thru which much of government is financed, including general,

special revenue, capital projects and debt service funds.

**ICS.** Incident Command System.

**Interest & Sinking Fund.** See Debt Service Fund.

**Interfund Transfers.** Transfers made from one City fund to another City fund for the purpose such as reimbursement of expenditures, general and administrative services, payments-in-lieu of taxes, or debt service.

**Intergovernmental Revenues.** Revenues from other governments in the form of grants, entitlements, shared revenues or payments-in-lieu of taxes.

**Liability.** Debt or other legal obligations arising out of transactions in the past that must be liquidated, renewed, or refunded at some future date. The term does not include encumbrances.

**M&O.** Acronym for “maintenance and operations”. (1) The recurring costs associated with a department or activity; (2) the portion of the tax rate that is applied to the General Fund (see Tax Rate).

**MHMR.** Mental Health and Mental Retardation.

**Mixed Beverage Tax.** A tax imposed on the gross receipts of a licensee for the sale, preparation or serving of mixed beverages.

**Mission.** The basic purpose of a department/division – the reason for its existence.

**Modified Accrual Basis.** Method of governmental accounting recognizes revenues when they are measurable and available and expenditures when goods or services are received (except for principal and interest on long term debt (when paid)).

**NIMS.** National Incident Management System.

## GLOSSARY OF TERMS

**O & M.** Operations and maintenance.

**Operating Budget.** Plans of current expenditures and the proposed means of financing them. The annual operating budget is the primary means by which most of the financing activities of the City are controlled.

**Operating Expenses.** Proprietary fund expenses related directly to the Fund's primary activities.

**Operating Income.** The excess of proprietary fund operating revenues over operating expenses.

**Operating Revenues.** Proprietary fund revenues directly related to the fund's primary activities. They consist primarily of user charges for goods and services.

**Ordinance.** A formal legislative enactment by the City Council.

**Payment-in-lieu of Taxes.** A payment made to the City in lieu of taxes. These payments are generally made by tax exempt entities for which the City provides specific services. For example, the City's Water and Sewer Fund provides this payment to the City's general fund because of the Water and Sewer Fund's exemption from property taxation.

**Proprietary Fund.** Also referred to as an Enterprise Fund. A governmental accounting fund in which the services provided, such as water and sewer service, are financed and operated similarly to those in a private business. The intent is that the costs of providing these services be recovered through user charges (e.g. water/sewer bills).

**RAMP.** Routine Airport Maintenance Program.

**Reimbursements.** Interfund transactions that constitute reimbursements to a fund for expenditures or expenses initially made from it, but that properly apply to another fund.

**Resolution.** A special or temporary order of the City Council. Requires less formality than an ordinance.

**Retained Earnings.** An equity account reflecting the accumulated earnings of a proprietary fund.

**Revenue Bonds.** Bonds whose principal and interest are payable exclusively from earnings of a proprietary fund.

**ROW.** Right of Way.

**Sales Tax.** A general tax on certain retail sales levied on persons and businesses selling taxable items in the city limits. The City's current sales tax rate is 8.25%, consisting of 6.25% for the State of Texas; 1.25% for the City; .25% for the Gainesville Economic Development Corporation, and .50% for Cooke County.

**Special Revenue Fund.** Accounts for the proceeds of specific revenue sources that are legally restricted to expenditure for specified purposes.

**Structurally Balanced Budget** represents what government revenues and expenditures would be if output were at its potential level.

**SUMP** represents Street, Utility Maintenance Projects.

**TASWA.** Texoma Area Solid Waste Authority.

**Tax Base.** The total value of all real and personal property in the City as of January 1<sup>st</sup> of each year, as certified by the Cooke County Appraisal District's Appraisal Review Board. The tax base represents the net taxable value after exemptions. (Also sometimes referred to as "assessed taxable value".)

**Taxes.** Compulsory charges levied by a government to finance services performed for the common benefit.

## GLOSSARY OF TERMS

**Tax Levy.** The result of multiplying the ad valorem property tax rate per one hundred dollars times the tax base.

**Tax Levy Ordinance.** An ordinance through which taxes are levied.

**Tax Rate.** The rate applied to all taxable property to generate revenue. The tax rate is comprised of two components; the debt service rate, and the maintenance and operations (M&O) rate.

**Tax Roll.** The official list showing the amount of taxes levied against each taxpayer or property. See Tax Base also.

**TCEQ.** Texas Commission on Environmental Equality.

**TCLEOSE.** Texas Commission of Law Enforcement Officer Standards and Education.

**TCOG.** Texoma Council of Governments.

**TML.** The Texas Municipal League is a voluntary coalition of Texas municipalities created for the purpose of furthering and enhancing causes of mutual interest to Texas cities. The League offers educational and training opportunities, legislative activities and legal advisement to its members. Additionally, the League has intergovernmental risk pools that offer insurance coverage on an elective basis.

**TMRS.** The Texas Municipal Retirement System provides retirement plans to its member cities. Each city selects its own plan and its contributions are computed on each individual city's plan and actuarial information. The City of Gainesville currently offers its employees a retirement plan with 1.5:1 matching, with retirement eligibility at any age with 20 years of service.

**TxDOT.** Texas Department of Transportation.

**Unencumbered Balance.** The amount of an appropriation that is not expended or encumbered. It is essentially the amount of money still available for future purchases.

**User Charges.** The payment of a fee for direct receipt of a public service by the party who benefits from the service (e.g. water and sewer fees).

**Utility Fund.** See Proprietary Fund.

**Working Capital.** Current assets minus current liabilities. Working capital measures how much in liquid assets a company has available to build its business. The number can be positive or negative, depending on how much debt the company is carrying. In general, companies that have a lot of working capital will be more successful since they can expand and improve their operations. Companies with negative working capital may lack the funds necessary for growth. Also called net current assets or current capital.



## **APPENDIX E- TAX RATE CALCULATION WORKSHEET**

# 2022 Tax Rate Calculation Worksheet

## Taxing Units Other Than School Districts or Water Districts

Form 50-856

GAINESVILLE CITY

(940) 668-4500

Taxing Unit Name

Phone (area code and number)

200 S RUSK, GAINESVILLE, 76240

www.gainesville.tx.us

Taxing Unit's Address, City, State, ZIP Code

Taxing Unit's Website Address

**GENERAL INFORMATION:** Tax Code Section 26.04(c) requires an officer or employee designated by the governing body to calculate the no-new-revenue (NNR) tax rate and voter-approval tax rate for the taxing unit. These tax rates are expressed in dollars per \$100 of taxable value calculated. The calculation process starts after the chief appraiser delivers to the taxing unit the certified appraisal roll and the estimated values of properties under protest. The designated officer or employee shall certify that the officer or employee has accurately calculated the tax rates and used values shown for the certified appraisal roll or certified estimate. The officer or employee submits the rates to the governing body by Aug. 7 or as soon thereafter as practicable.

School districts do not use this form, but instead use Comptroller Form 50-859 *Tax Rate Calculation Worksheet, School District without Chapter 313 Agreements* or Comptroller Form 50-884 *Tax Rate Calculation Worksheet, School District with Chapter 313 Agreements*.

Water districts as defined under Water Code Section 49.001(1) do not use this form, but instead use Comptroller Form 50-858 *Water District Voter-Approval Tax Rate Worksheet for Low Tax Rate and Developing Districts* or Comptroller Form 50-860 *Developed Water District Voter-Approval Tax Rate Worksheet*.

The Comptroller's office provides this worksheet to assist taxing units in determining tax rates. The information provided in this worksheet is offered as technical assistance and not legal advice. Taxing units should consult legal counsel for interpretations of law regarding tax rate preparation and adoption.

### SECTION 1: No-New-Revenue Tax Rate

The NNR tax rate enables the public to evaluate the relationship between taxes for the prior year and for the current year based on a tax rate that would produce the same amount of taxes (no new taxes) if applied to the same properties that are taxed in both years. When appraisal values increase, the NNR tax rate should decrease.

The NNR tax rate for a county is the sum of the NNR tax rates calculated for each type of tax the county levies.

While uncommon, it is possible for a taxing unit to provide an exemption for only maintenance and operations taxes. In this case, the taxing unit will need to calculate the NNR tax rate separately for the maintenance and operations tax and the debt tax, then add the two components together.

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
1.	<b>2021 total taxable value.</b> Enter the amount of 2021 taxable value on the 2021 tax roll today. Include any adjustments since last year's certification; exclude Tax Code Section 25.25(d) one-fourth and one-third over-appraisal corrections from these adjustments. Exclude any property value subject to an appeal under Chapter 42 as of July 25 (will add undisputed value in Line 6). This total includes the taxable value of homesteads with tax ceilings (will deduct in Line 2) and the captured value for tax increment financing (adjustment is made by deducting TIF taxes, as reflected in Line 17). <sup>1</sup>	\$ 1,380,738,200
2.	<b>2021 tax ceilings.</b> Counties, cities and junior college districts. Enter 2021 total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other taxing units enter 0. If your taxing unit adopted the tax ceiling provision in 2021 or a prior year for homeowners age 65 or older or disabled, use this step. <sup>2</sup>	\$ 167,133,062
3.	<b>Preliminary 2021 adjusted taxable value.</b> Subtract Line 2 from Line 1.	\$ 1,213,605,138
4.	<b>2021 total adopted tax rate.</b>	\$ 0.6721 /\$100
5.	<b>2021 taxable value lost because court appeals of ARB decisions reduced 2021 appraised value.</b> A. Original 2021 ARB values: ..... \$ 0 B. 2021 values resulting from final court decisions: ..... - \$ 0 C. 2021 value loss. Subtract B from A. <sup>3</sup>	\$ 0
6.	<b>2021 taxable value subject to an appeal under Chapter 42, as of July 25.</b> A. 2021 ARB certified value: ..... \$ 0 B. 2021 disputed value: ..... - \$ 0 C. 2021 undisputed value. Subtract B from A. <sup>4</sup>	\$ 0
7.	<b>2021 Chapter 42 related adjusted values.</b> Add Line 5C and Line 6C.	\$ 0

<sup>1</sup> Tex. Tax Code § 26.012(14)

<sup>2</sup> Tex. Tax Code § 26.012(14)

<sup>3</sup> Tex. Tax Code § 26.012(13)

<sup>4</sup> Tex. Tax Code § 26.012(13)

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
8.	<b>2021 taxable value, adjusted for actual and potential court-ordered adjustments.</b> Add Line 3 and Line 7.	\$ <u>1,213,605,138</u>
9.	<b>2021 taxable value of property in territory the taxing unit deannexed after Jan. 1, 2021.</b> Enter the 2021 value of property in deannexed territory. <sup>5</sup>	\$ _____ <u>0</u>
10.	<p><b>2021 taxable value lost because property first qualified for an exemption in 2022.</b> If the taxing unit increased an original exemption, use the difference between the original exempted amount and the increased exempted amount. Do not include value lost due to freeport, goods-in-transit, temporary disaster exemptions. Note that lowering the amount or percentage of an existing exemption in 2022 does not create a new exemption or reduce taxable value.</p> <p><b>A. Absolute exemptions.</b> Use 2021 market value:..... \$ <u>1,032,876</u></p> <p><b>B. Partial exemptions.</b> 2022 exemption amount or 2022 percentage exemption times 2021 value:..... + \$ <u>2,401,426</u></p> <p><b>C. Value loss.</b> Add A and B.<sup>6</sup></p>	\$ <u>3,434,302</u>
11.	<p><b>2021 taxable value lost because property first qualified for agricultural appraisal (1-d or 1-d-1), timber appraisal, recreational/scenic appraisal or public access airport special appraisal in 2022.</b> Use only properties that qualified in 2022 for the first time; do not use properties that qualified in 2021.</p> <p><b>A. 2021 market value:</b>..... \$ _____ <u>0</u></p> <p><b>B. 2022 productivity or special appraised value:</b>..... - \$ _____ <u>0</u></p> <p><b>C. Value loss.</b> Subtract B from A.<sup>7</sup></p>	\$ _____ <u>0</u>
12.	<b>Total adjustments for lost value.</b> Add Lines 9, 10C and 11C.	\$ <u>3,434,302</u>
13.	<b>2021 captured value of property in a TIF.</b> Enter the total value of 2021 captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which 2021 taxes were deposited into the tax increment fund. <sup>8</sup> If the taxing unit has no captured appraised value in line 18D, enter 0.	\$ _____ <u>0</u>
14.	<b>2021 total value.</b> Subtract Line 12 and Line 13 from Line 8.	\$ <u>1,210,170,836</u>
15.	<b>Adjusted 2021 total levy.</b> Multiply Line 4 by Line 14 and divide by \$100.	\$ <u>8,133,558</u>
16.	<b>Taxes refunded for years preceding tax year 2021.</b> Enter the amount of taxes refunded by the taxing unit for tax years preceding tax year 2021. Types of refunds include court decisions, Tax Code Section 25.25(b) and (c) corrections and Tax Code Section 31.11 payment errors. Do not include refunds for tax year 2021. This line applies only to tax years preceding tax year 2021. <sup>9</sup>	\$ _____ <u>0</u>
17.	<b>Adjusted 2021 levy with refunds and TIF adjustment.</b> Add Lines 15 and 16. <sup>10</sup>	\$ <u>8,133,558</u>
18.	<p><b>Total 2022 taxable value on the 2022 certified appraisal roll today.</b> This value includes only certified values or certified estimate of values and includes the total taxable value of homesteads with tax ceilings (will deduct in Line 20). These homesteads include homeowners age 65 or older or disabled.<sup>11</sup></p> <p><b>A. Certified values:</b>..... \$ <u>1,577,677,616</u></p> <p><b>B. Counties:</b> Include railroad rolling stock values certified by the Comptroller's office:..... + \$ _____ <u>0</u></p> <p><b>C. Pollution control and energy storage system exemption:</b> Deduct the value of property exempted for the current tax year for the first time as pollution control or energy storage system property:..... - \$ _____ <u>0</u></p> <p><b>D. Tax increment financing:</b> Deduct the 2022 captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which the 2022 taxes will be deposited into the tax increment fund. Do not include any new property value that will be included in Line 23 below.<sup>12</sup>..... - \$ _____ <u>0</u></p> <p><b>E. Total 2022 value.</b> Add A and B, then subtract C and D.</p>	\$ <u>1,577,677,616</u>

<sup>5</sup> Tex. Tax Code § 26.012(15)

<sup>6</sup> Tex. Tax Code § 26.012(15)

<sup>7</sup> Tex. Tax Code § 26.012(15)

<sup>8</sup> Tex. Tax Code § 26.03(c)

<sup>9</sup> Tex. Tax Code § 26.012(13)

<sup>10</sup> Tex. Tax Code § 26.012(13)

<sup>11</sup> Tex. Tax Code § 26.012, 26.04(c-2)

<sup>12</sup> Tex. Tax Code § 26.03(c)

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
19.	<b>Total value of properties under protest or not included on certified appraisal roll.</b> <sup>13</sup>	
	<b>A. 2022 taxable value of properties under protest.</b> The chief appraiser certifies a list of properties still under ARB protest. The list shows the appraisal district's value and the taxpayer's claimed value, if any, or an estimate of the value if the taxpayer wins. For each of the properties under protest, use the lowest of these values. Enter the total value under protest. <sup>14</sup> .....	\$ <u>6,301,465</u>
	<b>B. 2022 value of properties not under protest or included on certified appraisal roll.</b> The chief appraiser gives taxing units a list of those taxable properties that the chief appraiser knows about but are not included in the appraisal roll certification. These properties also are not on the list of properties that are still under protest. On this list of properties, the chief appraiser includes the market value, appraised value and exemptions for the preceding year and a reasonable estimate of the market value, appraised value and exemptions for the current year. Use the lower market, appraised or taxable value (as appropriate). Enter the total value of property not on the certified roll. <sup>15</sup> .....	+ \$ <u>0</u>
	<b>C. Total value under protest or not certified.</b> Add A and B.	\$ <u>6,301,465</u>
20.	<b>2022 tax ceilings.</b> Counties, cities and junior colleges enter 2022 total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other taxing units enter 0. If your taxing unit adopted the tax ceiling provision in 2021 or a prior year for homeowners age 65 or older or disabled, use this step. <sup>16</sup>	\$ <u>184,531,053</u>
21.	<b>2022 total taxable value.</b> Add Lines 18E and 19C. Subtract Line 20. <sup>17</sup>	\$ <u>1,399,448,028</u>
22.	<b>Total 2022 taxable value of properties in territory annexed after Jan. 1, 2021.</b> Include both real and personal property. Enter the 2022 value of property in territory annexed. <sup>18</sup>	\$ <u>131,620</u>
23.	<b>Total 2022 taxable value of new improvements and new personal property located in new improvements.</b> New means the item was not on the appraisal roll in 2021. An improvement is a building, structure, fixture or fence erected on or affixed to land. New additions to existing improvements may be included if the appraised value can be determined. New personal property in a new improvement must have been brought into the taxing unit after Jan. 1, 2021 and be located in a new improvement. New improvements <b>do</b> include property on which a tax abatement agreement has expired for 2022. <sup>19</sup>	\$ <u>27,219,801</u>
24.	<b>Total adjustments to the 2022 taxable value.</b> Add Lines 22 and 23.	\$ <u>27,351,421</u>
25.	<b>Adjusted 2022 taxable value.</b> Subtract Line 24 from Line 21.	\$ <u>1,372,096,607</u>
26.	<b>2022 NNR tax rate.</b> Divide Line 17 by Line 25 and multiply by \$100. <sup>20</sup>	\$ <u>0.5927</u> /\$100
27.	<b>COUNTIES ONLY.</b> Add together the NNR tax rates for each type of tax the county levies. The total is the 2022 county NNR tax rate. <sup>21</sup>	\$ <u>0.0000</u> /\$100

**SECTION 2: Voter-Approval Tax Rate**

The voter-approval tax rate is the highest tax rate that a taxing unit may adopt without holding an election to seek voter approval of the rate. The voter-approval tax rate is split into two separate rates:

- Maintenance and Operations (M&O) Tax Rate:** The M&O portion is the tax rate that is needed to raise the same amount of taxes that the taxing unit levied in the prior year plus the applicable percentage allowed by law. This rate accounts for such things as salaries, utilities and day-to-day operations.
- Debt Rate:** The debt rate includes the debt service necessary to pay the taxing unit's debt payments in the coming year. This rate accounts for principal and interest on bonds and other debt secured by property tax revenue.

The voter-approval tax rate for a county is the sum of the voter-approval tax rates calculated for each type of tax the county levies. In most cases the voter-approval tax rate exceeds the no-new-revenue tax rate, but occasionally decreases in a taxing unit's debt service will cause the NNR tax rate to be higher than the voter-approval tax rate.

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
28.	<b>2021 M&amp;O tax rate.</b> Enter the 2021 M&O tax rate.	\$ <u>0.4974</u> /\$100
29.	<b>2021 taxable value, adjusted for actual and potential court-ordered adjustments.</b> Enter the amount in Line 8 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ <u>1,213,605,138</u>

<sup>13</sup> Tex. Tax Code § 26.01(c) and (d)  
<sup>14</sup> Tex. Tax Code § 26.01(c)  
<sup>15</sup> Tex. Tax Code § 26.01(d)  
<sup>16</sup> Tex. Tax Code § 26.012(6)(B)  
<sup>17</sup> Tex. Tax Code § 26.012(6)  
<sup>18</sup> Tex. Tax Code § 26.012(17)  
<sup>19</sup> Tex. Tax Code § 26.012(17)  
<sup>20</sup> Tex. Tax Code § 26.04(c)  
<sup>21</sup> Tex. Tax Code § 26.04(d)

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
30.	<b>Total 2021 M&amp;O levy.</b> Multiply Line 28 by Line 29 and divide by \$100	\$ <u>6,036,471</u>
31.	<p><b>Adjusted 2021 levy for calculating NNR M&amp;O rate.</b></p> <p><b>A. M&amp;O taxes refunded for years preceding tax year 2021.</b> Enter the amount of M&amp;O taxes refunded in the preceding year for taxes before that year. Types of refunds include court decisions, Tax Code Section 25.25(b) and (c) corrections and Tax Code Section 31.11 payment errors. Do not include refunds for tax year 2021. This line applies only to tax years preceding tax year 2021. .... + \$ <u>0</u></p> <p><b>B. 2021 taxes in TIF.</b> Enter the amount of taxes paid into the tax increment fund for a reinvestment zone as agreed by the taxing unit. If the taxing unit has no 2022 captured appraised value in Line 18D, enter 0..... - \$ <u>0</u></p> <p><b>C. 2021 transferred function.</b> If discontinuing all of a department, function or activity and transferring it to another taxing unit by written contract, enter the amount spent by the taxing unit discontinuing the function in the 12 months preceding the month of this calculation. If the taxing unit did not operate this function for this 12-month period, use the amount spent in the last full fiscal year in which the taxing unit operated the function. The taxing unit discontinuing the function will subtract this amount in D below. The taxing unit receiving the function will add this amount in D below. Other taxing units enter 0. .... +/- \$ <u>0</u></p> <p><b>D. 2021 M&amp;O levy adjustments.</b> Subtract B from A. For taxing unit with C, subtract if discontinuing function and add if receiving function..... \$ <u>0</u></p> <p><b>E.</b> Add Line 30 to 31D.</p>	\$ <u>6,036,471</u>
32.	<b>Adjusted 2022 taxable value.</b> Enter the amount in Line 25 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ <u>1,372,096,607</u>
33.	<b>2022 NNR M&amp;O rate (unadjusted).</b> Divide Line 31E by Line 32 and multiply by \$100.	\$ <u>0.4399</u> /\$100
34.	<p><b>Rate adjustment for state criminal justice mandate.</b> <sup>23</sup></p> <p><b>A. 2022 state criminal justice mandate.</b> Enter the amount spent by a county in the previous 12 months providing for the maintenance and operation cost of keeping inmates in county-paid facilities after they have been sentenced. Do not include any state reimbursement received by the county for the same purpose. \$ <u>0</u></p> <p><b>B. 2021 state criminal justice mandate.</b> Enter the amount spent by a county in the 12 months prior to the previous 12 months providing for the maintenance and operation cost of keeping inmates in county-paid facilities after they have been sentenced. Do not include any state reimbursement received by the county for the same purpose. Enter zero if this is the first time the mandate applies..... - \$ <u>0</u></p> <p><b>C.</b> Subtract B from A and divide by Line 32 and multiply by \$100..... \$ <u>0.0000</u>/\$100</p> <p><b>D.</b> Enter the rate calculated in C. If not applicable, enter 0.</p>	\$ <u>0.0000</u> /\$100
35.	<p><b>Rate adjustment for indigent health care expenditures.</b> <sup>24</sup></p> <p><b>A. 2022 indigent health care expenditures.</b> Enter the amount paid by a taxing unit providing for the maintenance and operation cost of providing indigent health care for the period beginning on July 1, 2021 and ending on June 30, 2022, less any state assistance received for the same purpose. .... \$ <u>0</u></p> <p><b>B. 2021 indigent health care expenditures.</b> Enter the amount paid by a taxing unit providing for the maintenance and operation cost of providing indigent health care for the period beginning on July 1, 2020 and ending on June 30, 2021, less any state assistance received for the same purpose..... - \$ <u>0</u></p> <p><b>C.</b> Subtract B from A and divide by Line 32 and multiply by \$100..... \$ <u>0.0000</u>/\$100</p> <p><b>D.</b> Enter the rate calculated in C. If not applicable, enter 0.</p>	\$ <u>0.0000</u> /\$100

<sup>22</sup> [Reserved for expansion]  
<sup>23</sup> Tex. Tax Code § 26.044  
<sup>24</sup> Tex. Tax Code § 26.0441

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
36.	<p><b>Rate adjustment for county indigent defense compensation.</b> <sup>25</sup></p> <p><b>A. 2022 indigent defense compensation expenditures.</b> Enter the amount paid by a county to provide appointed counsel for indigent individuals for the period beginning on July 1, 2021 and ending on June 30, 2022, less any state grants received by the county for the same purpose..... \$ <u>0</u></p> <p><b>B. 2021 indigent defense compensation expenditures.</b> Enter the amount paid by a county to provide appointed counsel for indigent individuals for the period beginning on July 1, 2020 and ending on June 30, 2021, less any state grants received by the county for the same purpose. .... \$ <u>0</u></p> <p><b>C.</b> Subtract B from A and divide by Line 32 and multiply by \$100..... \$ <u>0.0000</u>/100</p> <p><b>D.</b> Multiply B by 0.05 and divide by Line 32 and multiply by \$100..... \$ <u>0.0000</u>/100</p> <p><b>E.</b> Enter the lesser of C and D. If not applicable, enter 0.</p>	\$ <u>0.0000</u> /100
37.	<p><b>Rate adjustment for county hospital expenditures.</b> <sup>26</sup></p> <p><b>A. 2022 eligible county hospital expenditures.</b> Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, 2021 and ending on June 30, 2022. .... \$ <u>0</u></p> <p><b>B. 2021 eligible county hospital expenditures.</b> Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, 2020 and ending on June 30, 2021. .... \$ <u>0</u></p> <p><b>C.</b> Subtract B from A and divide by Line 32 and multiply by \$100..... \$ <u>0.0000</u>/100</p> <p><b>D.</b> Multiply B by 0.08 and divide by Line 32 and multiply by \$100..... \$ <u>0.0000</u>/100</p> <p><b>E.</b> Enter the lesser of C and D, if applicable. If not applicable, enter 0.</p>	\$ <u>0.0000</u> /100
38.	<p><b>Rate adjustment for defunding municipality.</b> This adjustment only applies to a municipality that is considered to be a defunding municipality for the current tax year under Chapter 109, Local Government Code. Chapter 109, Local Government Code only applies to municipalities with a population of more than 250,000 and includes a written determination by the Office of the Governor. See Tax Code 26.0444 for more information.</p> <p><b>A. Amount appropriated for public safety in 2021.</b> Enter the amount of money appropriated for public safety in the budget adopted by the municipality for the preceding fiscal year ..... \$ <u>0</u></p> <p><b>B. Expenditures for public safety in 2021.</b> Enter the amount of money spent by the municipality for public safety during the preceding fiscal year ..... \$ <u>0</u></p> <p><b>C.</b> Subtract B from A and divide by Line 32 and multiply by \$100 ..... \$ <u>0.0000</u>/100</p> <p><b>D.</b> Enter the rate calculated in C. If not applicable, enter 0.</p>	\$ <u>0.0000</u> /100
39.	<p><b>Adjusted 2022 NNR M&amp;O rate.</b> Add Lines 33, 34D, 35D, 36E, and 37E. Subtract Line 38D.</p>	\$ <u>0.4399</u> /100
40.	<p><b>Adjustment for 2021 sales tax specifically to reduce property taxes.</b> Cities, counties and hospital districts that collected and spent additional sales tax on M&amp;O expenses in 2021 should complete this line. These entities will deduct the sales tax gain rate for 2022 in Section 3. Other taxing units, enter zero.</p> <p><b>A.</b> Enter the amount of additional sales tax collected and spent on M&amp;O expenses in 2021, if any. Counties must exclude any amount that was spent for economic development grants from the amount of sales tax spent ..... \$ <u>1,207,458</u></p> <p><b>B.</b> Divide Line 40A by Line 32 and multiply by \$100 ..... \$ <u>0.0880</u>/100</p> <p><b>C.</b> Add Line 40B to Line 39.</p>	\$ <u>0.5279</u> /100
41.	<p><b>2022 voter-approval M&amp;O rate.</b> Enter the rate as calculated by the appropriate scenario below.</p> <p><b>Special Taxing Unit.</b> If the taxing unit qualifies as a special taxing unit, multiply Line 40C by 1.08.</p> <p>- or -</p> <p><b>Other Taxing Unit.</b> If the taxing unit does not qualify as a special taxing unit, multiply Line 40C by 1.035.</p>	\$ <u>0.5463</u> /100

<sup>25</sup> Tex. Tax Code § 26.0442  
<sup>26</sup> Tex. Tax Code § 26.0443

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
<b>D41.</b>	<p><b>Disaster Line 41 (D41): 2022 voter-approval M&amp;O rate for taxing unit affected by disaster declaration.</b> If the taxing unit is located in an area declared a disaster area and at least one person is granted an exemption under Tax Code Section 11.35 for property located in the taxing unit, the governing body may direct the person calculating the voter-approval tax rate to calculate in the manner provided for a special taxing unit. The taxing unit shall continue to calculate the voter-approval tax rate in this manner until the earlier of</p> <p>1) the first year in which total taxable value on the certified appraisal roll exceeds the total taxable value of the tax year in which the disaster occurred, or</p> <p>2) the third tax year after the tax year in which the disaster occurred</p> <p>If the taxing unit qualifies under this scenario, multiply Line 40C by 1.08. <sup>27</sup> If the taxing unit does not qualify, do not complete Disaster Line 41 (Line D41).</p>	\$ <u>0.0000</u> /\$100
<b>42.</b>	<p><b>Total 2022 debt to be paid with property taxes and additional sales tax revenue.</b> Debt means the interest and principal that will be paid on debts that:</p> <p>(1) are paid by property taxes,</p> <p>(2) are secured by property taxes,</p> <p>(3) are scheduled for payment over a period longer than one year, and</p> <p>(4) are not classified in the taxing unit's budget as M&amp;O expenses.</p> <p><b>A. Debt</b> also includes contractual payments to other taxing units that have incurred debts on behalf of this taxing unit, if those debts meet the four conditions above. Include only amounts that will be paid from property tax revenue. Do not include appraisal district budget payments. If the governing body of a taxing unit authorized or agreed to authorize a bond, warrant, certificate of obligation, or other evidence of indebtedness on or after Sept. 1, 2022, verify if it meets the amended definition of debt before including it here. <sup>28</sup></p> <p>Enter debt amount ..... \$ <u>2,310,366</u></p> <p><b>B.</b> Subtract <b>unencumbered fund amount</b> used to reduce total debt ..... - \$ <u>108,808</u></p> <p><b>C.</b> Subtract <b>certified amount spent from sales tax to reduce debt</b> (enter zero if none) ..... - \$ <u>0</u></p> <p><b>D.</b> Subtract <b>amount paid</b> from other resources ..... - \$ <u>0</u></p> <p><b>E. Adjusted debt.</b> Subtract B, C and D from A. .... \$ <u>2,201,558</u></p>	\$ <u>2,201,558</u>
<b>43.</b>	<b>Certified 2021 excess debt collections.</b> Enter the amount certified by the collector. <sup>29</sup>	\$ <u>0</u>
<b>44.</b>	<b>Adjusted 2022 debt.</b> Subtract Line 43 from Line 42E.	\$ <u>2,201,558</u>
<b>45.</b>	<p><b>2022 anticipated collection rate.</b></p> <p><b>A.</b> Enter the 2022 anticipated collection rate certified by the collector. <sup>30</sup> ..... <u>100.00</u> %</p> <p><b>B.</b> Enter the 2021 actual collection rate. .... <u>100.00</u> %</p> <p><b>C.</b> Enter the 2020 actual collection rate. .... <u>100.00</u> %</p> <p><b>D.</b> Enter the 2019 actual collection rate. .... <u>100.00</u> %</p> <p><b>E.</b> If the anticipated collection rate in A is lower than actual collection rates in B, C and D, enter the lowest collection rate from B, C and D. If the anticipated rate in A is higher than at least one of the rates in the prior three years, enter the rate from A. Note that the rate can be greater than 100%. <sup>31</sup></p>	<u>100.00</u> %
<b>46.</b>	<b>2022 debt adjusted for collections.</b> Divide Line 44 by Line 45E.	\$ <u>2,201,558</u>
<b>47.</b>	<b>2022 total taxable value.</b> Enter the amount on Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ <u>1,399,448,028</u>
<b>48.</b>	<b>2022 debt rate.</b> Divide Line 46 by Line 47 and multiply by \$100.	\$ <u>0.1573</u> /\$100
<b>49.</b>	<b>2022 voter-approval tax rate.</b> Add Lines 41 and 48.	\$ <u>0.7036</u> /\$100
<b>D49.</b>	<p><b>Disaster Line 49 (D49): 2022 voter-approval tax rate for taxing unit affected by disaster declaration.</b> Complete this line if the taxing unit calculated the voter-approval tax rate in the manner provided for a special taxing unit on Line D41. Add Line D41 and 48.</p>	\$ <u>0.0000</u> /\$100

<sup>27</sup> Tex. Tax Code § 26.042(a)

<sup>28</sup> Tex. Tax Code § 26.012(7)

<sup>29</sup> Tex. Tax Code § 26.012(10) and 26.04(b)

<sup>30</sup> Tex. Tax Code § 26.04(b)

<sup>31</sup> Tex. Tax Code §§ 26.04(h), (h-1) and (h-2)

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
50.	<b>COUNTIES ONLY.</b> Add together the voter-approval tax rates for each type of tax the county levies. The total is the 2022 county voter-approval tax rate.	\$ <u>0.0000</u> /\$100

**SECTION 3: NNR Tax Rate and Voter-Approval Tax Rate Adjustments for Additional Sales Tax to Reduce Property Taxes**

Cities, counties and hospital districts may levy a sales tax specifically to reduce property taxes. Local voters by election must approve imposing or abolishing the additional sales tax. If approved, the taxing unit must reduce its NNR and voter-approval tax rates to offset the expected sales tax revenue.

This section should only be completed by a county, city or hospital district that is required to adjust its NNR tax rate and/or voter-approval tax rate because it adopted the additional sales tax.

Line	Additional Sales and Use Tax Worksheet	Amount/Rate
51.	<b>Taxable Sales.</b> For taxing units that adopted the sales tax in November 2021 or May 2022, enter the Comptroller’s estimate of taxable sales for the previous four quarters. <sup>32</sup> Estimates of taxable sales may be obtained through the Comptroller’s Allocation Historical Summary webpage. Taxing units that adopted the sales tax before November 2021, enter 0.	\$ _____ <u>0</u>
52.	<b>Estimated sales tax revenue.</b> Counties exclude any amount that is or will be spent for economic development grants from the amount of estimated sales tax revenue. <sup>33</sup>  <b>Taxing units that adopted the sales tax in November 2021 or in May 2022.</b> Multiply the amount on Line 51 by the sales tax rate (.01, .005 or .0025, as applicable) and multiply the result by .95. <sup>34</sup> <b>- or -</b> <b>Taxing units that adopted the sales tax before November 2021.</b> Enter the sales tax revenue for the previous four quarters. Do not multiply by .95.	\$ <u>1,270,816</u>
53.	<b>2022 total taxable value.</b> Enter the amount from Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ <u>1,399,448,028</u>
54.	<b>Sales tax adjustment rate.</b> Divide Line 52 by Line 53 and multiply by \$100.	\$ <u>0.0908</u> /\$100
55.	<b>2022 NNR tax rate, unadjusted for sales tax.</b> <sup>35</sup> Enter the rate from Line 26 or 27, as applicable, on the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ <u>0.5927</u> /\$100
56.	<b>2022 NNR tax rate, adjusted for sales tax.</b> <b>Taxing units that adopted the sales tax in November 2021 or in May 2022.</b> Subtract Line 54 from Line 55. Skip to Line 57 if you adopted the additional sales tax before November 2021.	\$ <u>0.0000</u> /\$100
57.	<b>2022 voter-approval tax rate, unadjusted for sales tax.</b> <sup>36</sup> Enter the rate from Line 49, Line D49 (disaster) or Line 50 (counties) as applicable, of the <i>Voter-Approval Tax Rate Worksheet</i> .	\$ <u>0.7036</u> /\$100
58.	<b>2022 voter-approval tax rate, adjusted for sales tax.</b> Subtract Line 54 from Line 57.	\$ <u>0.6128</u> /\$100

**SECTION 4: Voter-Approval Tax Rate Adjustment for Pollution Control**

Not Applicable

A taxing unit may raise its rate for M&O funds used to pay for a facility, device or method for the control of air, water or land pollution. This includes any land, structure, building, installation, excavation, machinery, equipment or device that is used, constructed, acquired or installed wholly or partly to meet or exceed pollution control requirements. The taxing unit’s expenses are those necessary to meet the requirements of a permit issued by the Texas Commission on Environmental Quality (TCEQ). The taxing unit must provide the tax assessor with a copy of the TCEQ letter of determination that states the portion of the cost of the installation for pollution control.

This section should only be completed by a taxing unit that uses M&O funds to pay for a facility, device or method for the control of air, water or land pollution.

Line	Voter-Approval Rate Adjustment for Pollution Control Requirements Worksheet	Amount/Rate
59.	<b>Certified expenses from the Texas Commission on Environmental Quality (TCEQ).</b> Enter the amount certified in the determination letter from TCEQ. <sup>37</sup> The taxing unit shall provide its tax assessor-collector with a copy of the letter. <sup>38</sup>	\$ _____ <u>0</u>
60.	<b>2022 total taxable value.</b> Enter the amount from Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ _____ <u>0</u>
61.	<b>Additional rate for pollution control.</b> Divide Line 59 by Line 60 and multiply by \$100.	\$ <u>0.0000</u> /\$100
62.	<b>2022 voter-approval tax rate, adjusted for pollution control.</b> Add Line 61 to one of the following lines (as applicable): Line 49, Line D49 (disaster), Line 50 (counties) or Line 58 (taxing units with the additional sales tax).	\$ <u>0.0000</u> /\$100

<sup>32</sup> Tex. Tax Code § 26.041(d)  
<sup>33</sup> Tex. Tax Code § 26.041(j)  
<sup>34</sup> Tex. Tax Code § 26.041(d)  
<sup>35</sup> Tex. Tax Code § 26.04(c)  
<sup>36</sup> Tex. Tax Code § 26.04(c)  
<sup>37</sup> Tex. Tax Code § 26.045(d)  
<sup>38</sup> Tex. Tax Code § 26.045(i)

**SECTION 5: Voter-Approval Tax Rate Adjustment for Unused Increment Rate**

The unused increment rate is the rate equal to the difference between the adopted tax rate and voter-approval tax rate before the unused increment rate for the prior three years.<sup>39</sup> In a year where a taxing unit adopts a rate by applying any portion of the unused increment rate, the unused increment rate for that year would be zero.

The difference between the adopted tax rate and voter-approval tax rate is considered zero in the following scenarios:

- a tax year before 2020;<sup>40</sup>
- a tax year in which the municipality is a defunding municipality, as defined by Tax Code Section 26.0501(a);<sup>41</sup> or
- after Jan. 1, 2022, a tax year in which the comptroller determines that the county implemented a budget reduction or reallocation described by Local Government Code Section 120.002(a) without the required voter approval.<sup>42</sup>

This section should only be completed by a taxing unit that does not meet the definition of a special taxing unit.<sup>43</sup>

Line	Unused Increment Rate Worksheet	Amount/Rate
63.	<b>2021 unused increment rate.</b> Subtract the 2021 actual tax rate and the 2021 unused increment rate from the 2021 voter-approval tax rate. If the number is less than zero, enter zero.	\$ <u>0.0004</u> /\$100
64.	<b>2020 unused increment rate.</b> Subtract the 2020 actual tax rate and the 2020 unused increment rate from the 2020 voter-approval tax rate. If the number is less than zero, enter zero. If the year is prior to 2021, enter zero.	\$ <u>0.0109</u> /\$100
65.	<b>2019 unused increment rate.</b> Subtract the 2019 actual tax rate and the 2019 unused increment rate from the 2019 voter-approval tax rate. If the number is less than zero, enter zero. If the year is prior to 2021, enter zero.	\$ <u>0.0000</u> /\$100
66.	<b>2022 unused increment rate.</b> Add Lines 63, 64 and 65.	\$ <u>0.0113</u> /\$100
67.	<b>2022 voter-approval tax rate, adjusted for unused increment rate.</b> Add Line 66 to one of the following lines (as applicable): Line 49, Line D49 (disaster), Line 50 (counties), Line 58 (taxing units with the additional sales tax) or Line 62 (taxing units with pollution control).	\$ <u>0.6241</u> /\$100

**SECTION 6: De Minimis Rate**

The de minimis rate is the rate equal to the sum of the no-new-revenue maintenance and operations rate, the rate that will raise \$500,000, and the current debt rate for a taxing unit.<sup>44</sup>

This section should only be completed by a taxing unit that is a municipality of less than 30,000 or a taxing unit that does not meet the definition of a special taxing unit.<sup>45</sup>

Line	De Minimis Rate Worksheet	Amount/Rate
68.	<b>Adjusted 2022 NNR M&amp;O tax rate.</b> Enter the rate from Line 39 of the <i>Voter-Approval Tax Rate Worksheet</i>	\$ <u>0.4399</u> /\$100
69.	<b>2022 total taxable value.</b> Enter the amount on Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ <u>1,399,448,028</u>
70.	<b>Rate necessary to impose \$500,000 in taxes.</b> Divide \$500,000 by Line 69 and multiply by \$100.	\$ <u>0.0357</u> /\$100
71.	<b>2022 debt rate.</b> Enter the rate from Line 48 of the <i>Voter-Approval Tax Rate Worksheet</i> .	\$ <u>0.1573</u> /\$100
72.	<b>De minimis rate.</b> Add Lines 68, 70 and 71.	\$ <u>0.6329</u> /\$100

**SECTION 7: Voter-Approval Tax Rate Adjustment for Emergency Revenue Rate**

Not Applicable

In the tax year after the end of the disaster calculation time period detailed in Tax Code Section 26.042(a), a taxing unit that calculated its voter-approval tax rate in the manner provided for a special taxing unit due to a disaster must calculate its emergency revenue rate and reduce its voter-approval tax rate for that year.<sup>46</sup>

Similarly, if a taxing unit adopted a tax rate that exceeded its voter-approval tax rate, calculated normally, without holding an election to respond to a disaster, as allowed by Tax Code Section 26.042(d), in the prior year, it must also reduce its voter-approval tax rate for the current tax year.<sup>47</sup>

This section will apply to a taxing unit other than a special taxing unit that:

- directed the designated officer or employee to calculate the voter-approval tax rate of the taxing unit in the manner provided for a special taxing unit in the prior year; and
- the current year is the first tax year in which the total taxable value of property taxable by the taxing unit as shown on the appraisal roll for the taxing unit submitted by the assessor for the taxing unit to the governing body exceeds the total taxable value of property taxable by the taxing unit on January 1 of the tax year in which the disaster occurred or the disaster occurred four years ago.

<sup>39</sup> Tex. Tax Code § 26.013(a)

<sup>40</sup> Tex. Tax Code § 26.013(c)

<sup>41</sup> Tex. Tax Code §§ 26.0501(a) and (c)

<sup>42</sup> Tex. Local Gov't Code § 120.007(d), effective Jan. 1, 2023

<sup>43</sup> Tex. Tax Code § 26.063(a)(1)

<sup>44</sup> Tex. Tax Code § 26.012(8-a)

<sup>45</sup> Tex. Tax Code § 26.063(a)(1)

<sup>46</sup> Tex. Tax Code § 26.042(b)

<sup>47</sup> Tex. Tax Code § 26.042(f)

In future tax years, this section will also apply to a taxing unit in a disaster area that adopted a tax rate greater than its voter-approval tax rate without holding an election in the prior year.

Note: This section does not apply if a taxing unit is continuing to calculate its voter-approval tax rate in the manner provided for a special taxing unit because it is still within the disaster calculation time period detailed in Tax Code Section 26.042(a) because it has not met the conditions in Tax Code Section 26.042(a)(1) or (2).

Line	Emergency Revenue Rate Worksheet	Amount/Rate
73.	<b>2021 adopted tax rate.</b> Enter the rate in Line 4 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ <u>0.0000</u> /\$100
74.	<b>Adjusted 2021 voter-approval tax rate.</b> Use the taxing unit's Tax Rate Calculation Worksheets from the prior year(s) to complete this line. If a disaster occurred in 2021 and the taxing unit calculated its 2021 voter-approval tax rate using a multiplier of 1.08 on Disaster Line 41 (D41) of the 2021 worksheet due to a disaster, enter the 2021 voter-approval tax rate as calculated using a multiplier of 1.035 from Line 49. - or - If a disaster occurred prior to 2021 for which the taxing unit continued to calculate its voter-approval tax rate using a multiplier of 1.08 on Disaster Line 41 (D41) in 2021, complete the separate <i>Adjusted Voter-Approval Tax Rate for Taxing Units in Disaster Area Calculation Worksheet</i> to recalculate the voter-approval tax rate the taxing unit would have calculated in 2021 if it had generated revenue based on an adopted tax rate using a multiplier of 1.035 in the year(s) following the disaster. <sup>48</sup> Enter the final adjusted 2021 voter-approval tax rate from the worksheet. - or - If the taxing unit adopted a tax rate above the 2021 voter-approval tax rate without calculating a disaster tax rate or holding an election due to a disaster, no recalculation is necessary. Enter the voter-approval tax rate from the prior year's worksheet.	\$ <u>0.0000</u> /\$100
75.	<b>Increase in 2021 tax rate due to disaster.</b> Subtract Line 74 from Line 73.	\$ <u>0.0000</u> /\$100
76.	<b>Adjusted 2021 taxable value.</b> Enter the amount in Line 14 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ <u>0</u>
77.	<b>Emergency revenue.</b> Multiply Line 75 by Line 76 and divide by \$100.	\$ <u>0</u>
78.	<b>Adjusted 2022 taxable value.</b> Enter the amount in Line 25 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ <u>0</u>
79.	<b>Emergency revenue rate.</b> Divide Line 77 by Line 78 and multiply by \$100. <sup>49</sup>	\$ <u>0.0000</u> /\$100
80.	<b>2022 voter-approval tax rate, adjusted for emergency revenue.</b> Subtract Line 79 from one of the following lines (as applicable): Line 49, Line D49 (disaster), Line 50 (counties), Line 58 (taxing units with the additional sales tax), Line 62 (taxing units with pollution control) or Line 67 (taxing units with the unused increment rate).	\$ <u>0.0000</u> /\$100

**SECTION 8: Total Tax Rate**

Indicate the applicable total tax rates as calculated above.

**No-new-revenue tax rate.** ..... \$ 0.5927 /\$100  
As applicable, enter the 2022 NNR tax rate from: Line 26, Line 27 (counties), or Line 56 (adjusted for sales tax). Indicate the line number used: 26

**Voter-approval tax rate.** ..... \$ 0.6241 /\$100  
As applicable, enter the 2022 voter-approval tax rate from: Line 49, Line D49 (disaster), Line 50 (counties), Line 58 (adjusted for sales tax), Line 62 (adjusted for pollution control), Line 67 (adjusted for unused increment), or Line 80 (adjusted for emergency revenue).  
Indicate the line number used: 67

**De minimis rate.** ..... \$ 0.6329 /\$100  
If applicable, enter the 2022 de minimis rate from Line 72.

**SECTION 9: Taxing Unit Representative Name and Signature**

Enter the name of the person preparing the tax rate as authorized by the governing body of the taxing unit. By signing below, you certify that you are the designated officer or employee of the taxing unit and have accurately calculated the tax rates using values that are the same as the values shown in the taxing unit's certified appraisal roll or certified estimate of taxable value, in accordance with requirements in Tax Code.<sup>50</sup>

**print here** SHELLI SWEETEN  
Printed Name of Taxing Unit Representative

**sign here** \_\_\_\_\_  
Taxing Unit Representative

07/28/2022  
Date

<sup>48</sup> Tex. Tax Code §26.042(c)  
<sup>49</sup> Tex. Tax Code §26.042(b)  
<sup>50</sup> Tex. Tax Code §§ 26.04(c-2) and (d-2)