

City of Gainesville, Texas

**ADOPTED
BUDGET**



FISCAL YEAR 2024

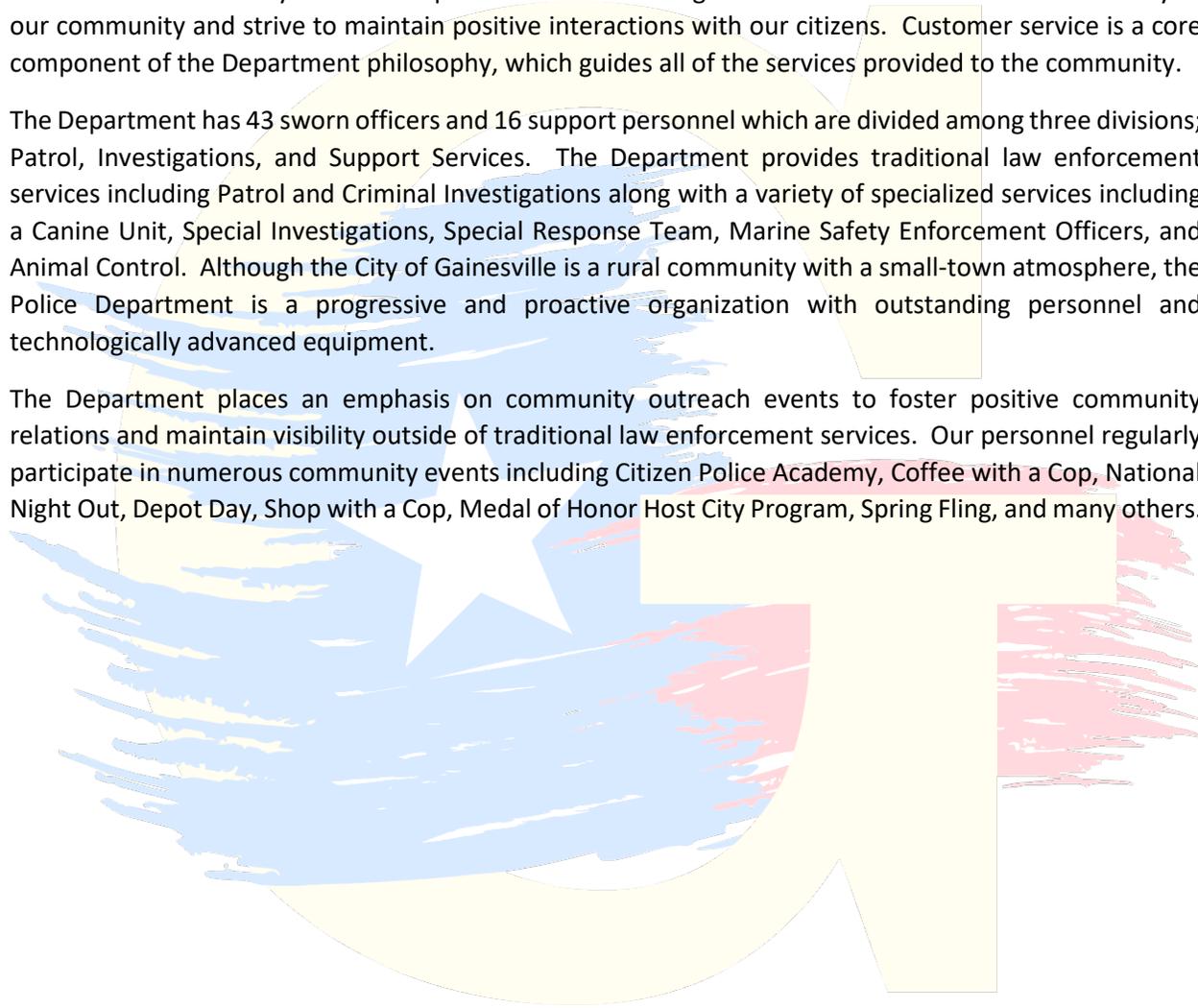
About the Cover

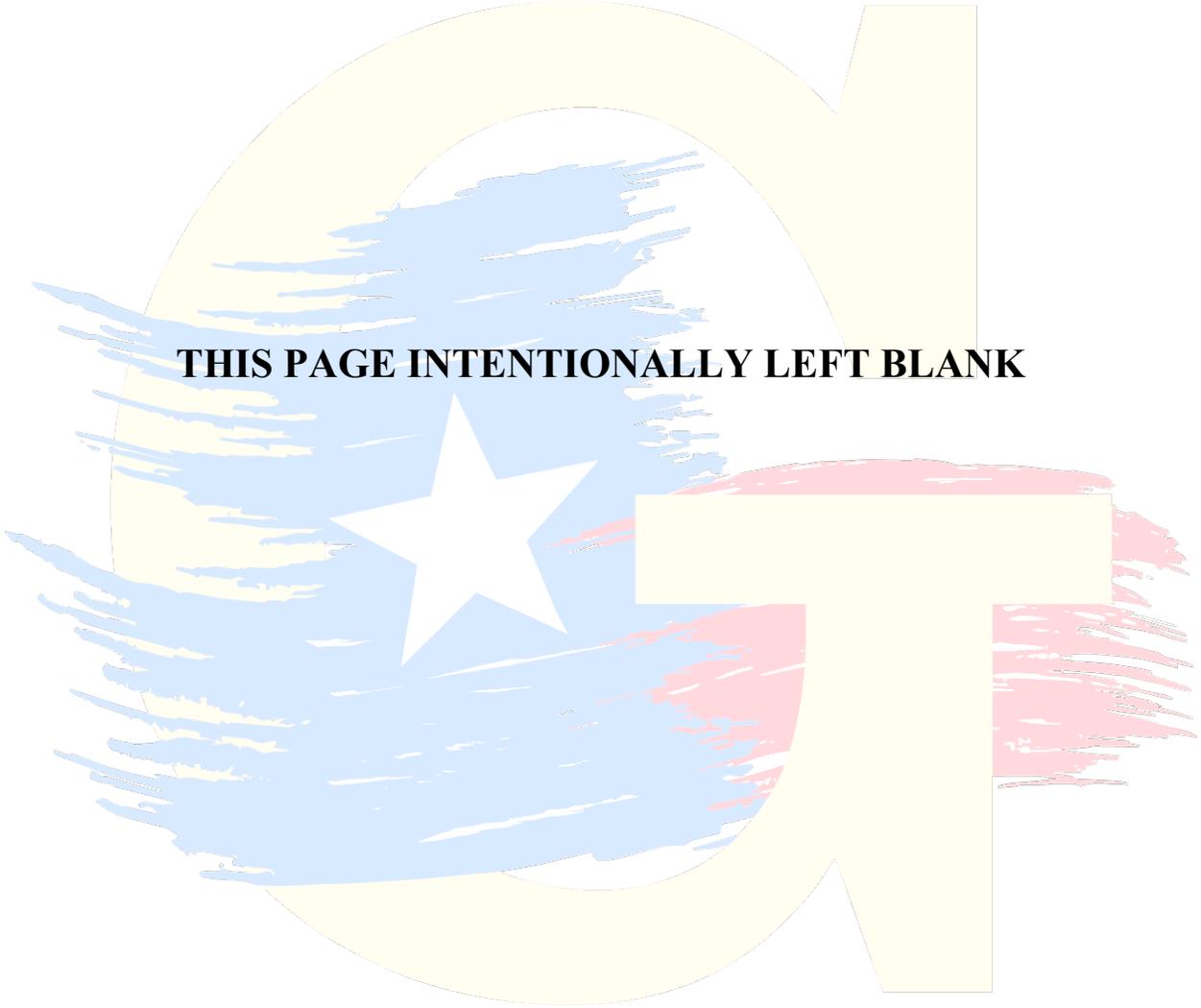
Gainesville Police Department

The mission of the Gainesville Police Department is to serve our community with integrity, courage, and professionalism. The Department is a dedicated team whose primary responsibility is the delivery of fair and impartial law enforcement services to the residents, businesses, and visitors in the City of Gainesville, Texas. Together, our personnel deliver a coordinated, timely response to calls for service to meet the needs of the community. We take a proactive stance throughout each division to enhance the safety of our community and strive to maintain positive interactions with our citizens. Customer service is a core component of the Department philosophy, which guides all of the services provided to the community.

The Department has 43 sworn officers and 16 support personnel which are divided among three divisions; Patrol, Investigations, and Support Services. The Department provides traditional law enforcement services including Patrol and Criminal Investigations along with a variety of specialized services including a Canine Unit, Special Investigations, Special Response Team, Marine Safety Enforcement Officers, and Animal Control. Although the City of Gainesville is a rural community with a small-town atmosphere, the Police Department is a progressive and proactive organization with outstanding personnel and technologically advanced equipment.

The Department places an emphasis on community outreach events to foster positive community relations and maintain visibility outside of traditional law enforcement services. Our personnel regularly participate in numerous community events including Citizen Police Academy, Coffee with a Cop, National Night Out, Depot Day, Shop with a Cop, Medal of Honor Host City Program, Spring Fling, and many others.



A large graphic featuring the letters 'Q' and 'T' in a light yellow color. The 'Q' is on the left and the 'T' is on the right. The interior of the 'Q' and the top bar of the 'T' are filled with a stylized representation of the Malaysian flag, consisting of horizontal stripes of blue, white, and red, with a white five-pointed star in the center. The flag design is rendered with a brushstroke effect, giving it a textured appearance. The entire graphic is centered on a white background.

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CITY OF GAINESVILLE

ADOPTED BUDGET

FISCAL YEAR 2024

Barry Sullivan, City Manager

Diana Alcala, City Secretary

Finance Department

J.I. Johnson CPA, Finance Director

Olujinrin Ososanya CPA, Controller

Gainesville City Council Members

Tommy Moore, Mayor

Ken Keeler, Mayor Pro Tem

Keanna Franklin, Council Member

Brandon Eberhart, Council Member

Michael Hill, Council Member

Mary Jo Dollar, Council Member

Martin Phillips, Council Member

Jeff Johnson, Council Member

CITY OF GAINESVILLE, TEXAS
ANNUAL OPERATING BUDGET
FOR FISCAL YEAR 2023-2024

This budget will raise more revenue from property taxes than last year’s budget by an amount of \$363,594 which is a 4.25% increase from last year’s budget. The property tax revenue to be raised from new property added to the tax roll this year is \$101,154.

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, Keanna Franklin, Brandon Eberhart, Michael Hill, Jeff Johnson, and Mary Jo Dollar.

AGAINST:

PRESENT and not voting:

ABSENT:

Tax Rate	Proposed FY 2023-2024	Adopted FY 2022-2023
Property Tax Rate	\$0.5760	\$0.6239
No-New-Revenue Tax Rate	\$0.5580	\$0.5927
No-New-Revenue M&O Tax Rate	\$0.4184	\$0.4399
Voter Approval Tax Rate	\$0.5761	\$0.6241
Debt Rate	\$0.1463	\$0.1573

The total amount of municipal debt obligation secured by property taxes for the City of Gainesville is \$45,220,000. This is the Principal amount of the debt as of 10-1-2023.

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INTRODUCTION



August 1, 2023

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

Submitted herewith is the proposed budget for the fiscal year October 1, 2023 through September 30, 2024. 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 2023 – 2024 for more details). Bond funds (\$4,515,000) will be utilized to rebuild portions of Field, Tennie, and Wine, while the Assigned Fund will be used to mill/overlay a section of Lawrence Street for \$1,041,000. The Water and Sewer Fund will invest \$200,000 for automatic reading meters, \$220,000 for upgrading Well #3, and engineering a new water line from the well to the rest of the system. Grants, developer fees, and bonds will provide \$2,662,000 for a water main on Foundry Road and \$15,076,000 in wastewater system improvements. Public safety departments will procure a new radio system utilizing \$1,214,000 from the Assigned Fund.

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 2024 budget is based on a lower tax rate than the previous year at \$0.5760 (\$0.4297 General Fund and \$0.1463 Debt Service Fund). Total ad valorem tax revenue (including delinquent, penalties, and rebates) is projected to be \$9,774,901. This is divided between the General Fund (\$7,440,547) and the Debt Service Fund (\$2,334,354).

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 \$6,248,000 in sales tax, which is approximately the same as last year. The City is expecting sales tax to increase for FY 2024 payers, but we are having to repay the state for overpayments made to Gainesville between four to six years ago.

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-ways, which is required from all utility services that are located in the City.

Total General Fund revenues produced in fiscal year 2024 are estimated to be \$20,955,472, which is up \$1,268,071 from the FY 2023 budget. This increase is primarily due to the increase in property tax and interest.

Water and Sewer Revenues:

The FY 2024 revenues are estimated to increase by \$848,753 to \$10,295,366. This is due to the City increasing water rates by 4% and sewer rates by 10%. The sewer rate increase will be used to pay for capital projects to increase the size of the lines along the southern portion of the City to deal with growth on the east side of town.

Solid Waste Fund Revenues:

The Solid Waste budget reflects revenues increasing by \$719,495 from the prior year's budget because of a 4% rate increase.

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 2.78% (\$537,373) compared to the 2023 budget. The majority of this increase is due to increases in fees for water, sewer, and solid waste services. Expenses are also estimated to increase 1.36% (\$266,336) compared to the 2023 budget. The increase is due to an expenditure for a master plan at the Airport, partially offset by lower fuel costs for the Airport.

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 increase from the FY 2023 budget by 15.08% (\$3,597,798). The increase in Governmental Fund Types is primarily due to the General Fund increasing by \$1,263,438, while the Assigned Fund is increasing by \$2,304,645. 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 Assigned Fund increase is primarily due to the purchase of a new public safety radio system, while the increase for the General Fund is caused by public safety personnel costs and improved retirement for all employees.

Expenditures in the Water and Sewer Fund will have an increase of 7.23% (\$690,352) because of increases in Non-Departmental Debt Service for enlarging water and sewer lines.

Personnel costs 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 7% 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 13.26% match for retirement contributions, which is an increase of 66 basis points from the FY 2023 rate. This increase funds the City’s match for employee contributions that are moving from 6% to 7%.

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, 2022. This was the twelfth 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 2024 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, 2022

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.

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, 2023

LIST OF PRINCIPAL OFFICIALS

Title	Name
Mayor *	Tommy Moore
Council Member & Mayor Pro Tem*	Ken Keeler
Council Member*	Keanna Franklin
Council Member*	Brandon Eberhart
Council Member*	Michael Hill
Council Member*	Mary Jo Dollar
Council Member*	Martin Phillips
Council Member*	Jeff Johnson
City Manager**	Barry L. Sullivan
City Secretary **	Diana Alcala
City Attorney**	Messer, Fort & McDonald PLLC
Finance Director	J.I. Johnson
Police Chief	Kevin Phillips
Municipal Court Judge *	Chris Cypert
Fire Chief	Wayne Twiner
Director of Public Works	Allen McDonald
Community Services Director	Michael Doughty
Director of Human Resources	Leah Gore
Airport Manager	David Vinton

* Denotes Elected Official

** Denotes Appointed by City Council

THE HISTORY OF GAINESVILLE

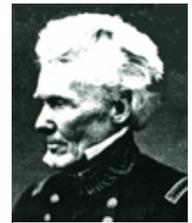
Gainesville, the county seat of Cooke County, is in the approximate geographic center of the county on Interstate 35 located approximately 67 miles north of Dallas. In 1841, W.S. Peters and associates signed their first contract with the Republic of Texas “which provided that within three years, they 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

GENERAL INFORMATION ABOUT GAINESVILLE

Gainesville is located in North Central Texas approximately sixty-seven (67) miles north of Dallas, Texas and is at the crossroads of Interstate Highway 35 and US Highway 82 a major east/west corridor between Texarkana and Amarillo.

Population

Year	Population	% Increase
1980	14,081	0.03%
1990	14,256	1.24%
2000	15,538	8.99%
2010	16,002	3.00%
2020	17,703	6.61%

Census and Demographics

The following information for the City of Gainesville is taken from the United States Census Bureau.

Population Characteristics: Male 49.9%, Female 50.1%
 0-18 yrs. old 26.0%; 19-64 yrs. old 58.8%; 65 yrs. and over 15.2%
 Median age: 33.8 years
 Median Household Income: \$47,164
 Per Capital Income: \$22,869

Gainesville Employment

Gainesville at 3.5% continues to have an unemployment rate lower than the state of Texas at 4.1% and the Nation at 3.8%. The following chart shows the top ten employers in Gainesville in 2023.

<u>Name</u>	<u>Industry</u>	<u>Number of Employees</u>
WinStar Casino (1)	Gaming Center	2,027
Safran Seats USA	Aerospace Manufacturing	800
Gainesville ISD	School System	400
North Central Texas College	Higher Education	380
Wal-Mart	Retail	565
North Texas Medical Center	Healthcare	350
Cooke County	Government	292
IFS Coatings	Manufacturing	258
Gainesville State School	Youth Detention	250
City of Gainesville	Government	242

WinStar is located about six miles to the north of Gainesville.

Education

Education for Gainesville is provided by the Gainesville Independent School District and the North Central Texas College, the oldest continuously operating public two-year college in the state. Gainesville ISD consists of one pre-school, two elementary schools, two intermediate schools, and one high school.

North Central Texas College, a five-campus community college system, is headquartered in Gainesville and offers dual credit courses to many surrounding high schools. Two universities are located within a thirty-five-mile radius: Texas Woman’s University and the University of North Texas. 79.9% of the population has a high school degree or higher, 16.6% have a Bachelor’s degree or higher, and 3.5% have a professional or graduate degree.

Property Tax Rate

The property tax rate for the City has slightly decreased to \$0.576000 per \$100 assessed property value over FY 2023. The overlapping tax rate for the City for 2023 is 2.086300 which includes the City, Gainesville ISD, Cooke County, Lateral Road, North Central Texas College, and the North Texas Medical Center taxing entities. The ten largest taxpayers for Gainesville:

Name of Taxpayer	Product	Taxable Valuation	Taxable % of Total
Safran Seats USA LLC (Zodiac)	Manufacturer	18,505,797	13.65%
Wal-Mart #185	Retail	18,049,156	13.31%
Building Materials Corp of America	Commercial	15,903,269	11.73%
Suddenlink Communications	Utilities	12,934,027	9.54%
Trident Process Systems	Commercial	12,807,853	9.45%
OnCor Electric Delivery Co.	Utilities	12,799,873	9.44%
Dura-Line LLC	Commercial	12,782,413	9.43%
SI Gainesville QOZB #2 LLC	Commercial	11,528,016	8.50%
Atmos Energy	Utilities	10,152,343	7.49%
Wesley Partners Senior Living LLC	Assisted Living	10,110,788	7.46%

Parks and Recreation

The City of Gainesville has 226 developed acres of park land and 40 acres undeveloped. The parks system include baseball/softball fields, an outdoor aquatic center, pavilions, playground equipment, miniature train with a 50-rider capacity, picnic tables, park benches, outdoor basketball courts, a 45 acre fully irrigated soccer complex, hike and bike trails, a skateboard park, a dog park, and the Medal of Honor park, dedicated to Medal of Honor recipients. In 2023 with community/City Partnership, we were able to open our first splash pad in B.P. Douglas Park. Gainesville is also home to Cooke County’s number one tourist attraction, the Frank Buck Zoo. 12.5 acres of landscaped area dedicated to housing and exhibiting a collection of over 170 animals from around the world and welcomes over 85,000 visitors annually. The Zoo offers numerous educational programs, classes, animal encounters and events for families throughout the year. The zoo gift shop features locally produced items, fair trade gifts, eco-friendly and sustainable items including something for everyone. An eighteen-hole municipal golf course is open year round. Gainesville has a beautiful Civic Center.

Cultural

Gainesville has much to offer in cultural entertainment and interests. The historic downtown is located in one of the greatest concentration of historic homes and structures in the state of Texas including the restored 1902 Santa Fe Depot and the Morton Museum. A wide variety of delicious food, gifts, women’s fashions, antiques, home décor, and furniture can be found in the many boutiques and restaurants surrounding the recently restored Cooke County courthouse. The downtown has many seasonal events including Art Walk, Ladies’ Night, Historic Home Tours, Depot Days, Spring Fling, Veterans Day Event, Medal of Honor Host City parade, Fourth of

July, Children's parade, Summer Sounds, and the Christmas Parade. Concerts, Musical and theatrical entertainment can be enjoyed at the Gainesville Farmers Market and at the historic Butterfield Stage Theatre, and the First State Bank Center for the Performing Arts located at North Central Texas College.

Police

The mission of the Gainesville Police Department is to serve our community with integrity, courage, and professionalism. The Department is a dedicated team whose primary responsibility is the delivery of fair and impartial law enforcement services to the residents, businesses, and visitors in the City of Gainesville, Texas. Together, our personnel deliver a coordinated, timely response to calls for service to meet the needs of the community. We take a proactive stance throughout each division to enhance the safety of our community and strive to maintain positive interactions with our citizens. Customer service is a core component of the Department philosophy, which guides all of the services provided to the community.

The Department has 43 sworn officers and 16 support personnel which are divided among three divisions; Patrol, Investigations, and Support Services. The Department provides traditional law enforcement services including Patrol and Criminal Investigations along with a variety of specialized services including a Canine Unit, Special Investigations, Special Response Team, Marine Safety Enforcement Officers, and Animal Control. Although the City of Gainesville is a rural community with a small-town atmosphere, the Police Department is a progressive and proactive organization with outstanding personnel and technologically advanced equipment.

The Department places an emphasis on community outreach events to foster positive community relations and maintain visibility outside of traditional law enforcement services. Our personnel regularly participate in numerous community events including Citizen Police Academy, Coffee with a Cop, National Night Out, Depot Day, Shop with a Cop, Medal of Honor Host City Program, Spring Fling, and many others.

Fire

The Gainesville Fire Department has a staff of 41 (forty-one) certified and one civilian with 10 (ten) fire vehicles, 2 rescue boats and 3 (three) fire stations. These fire stations are strategically located in the City to keep response time to 4 (four) minutes or less. The Fire Department has an ongoing program to provide for a fire-safe environment throughout the community by enforcing the requirements of the City's fire code and emphasizing voluntary compliance through the process of inspections and education programs. The Gainesville Fire Department not only serves Gainesville, but also helps throughout the county with emergencies and the state with wildfires. The Fire Department also has a Level I Swift Water Rescue team that responds statewide as a component of Texas Task Force One during hurricane or major flooding events.

Transportation

Located at the crossroads of two major thoroughfares, Interstate Highway 35 and US Highway 82, Gainesville has easy access to the Dallas/Fort Worth Metroplex area. This puts Gainesville very close to the DFW International Airport as well as the Dallas Love Field Airport. The Gainesville Municipal Airport has 2 (two) runways, 6,000 (six thousand) and 4,300 (forty-three hundred) feet in length, and can accommodate most corporate jets. The Amtrak Heartland Flyer train stops in Gainesville twice each day on its run from Oklahoma City to Fort Worth and back.

Area Attractions

In addition to being just an hour from the Dallas/Fort Worth Metroplex area, Gainesville is less than an hour from the Texas Motor Speedway, just over an hour from Cowboy Football Stadium, and Texas Ranger Baseball Park, and a mere ten minutes from the WinStar Casino in Oklahoma. Gainesville is also only thirty minutes from Lake Texoma and twenty minutes from Lake Ray Roberts.

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.

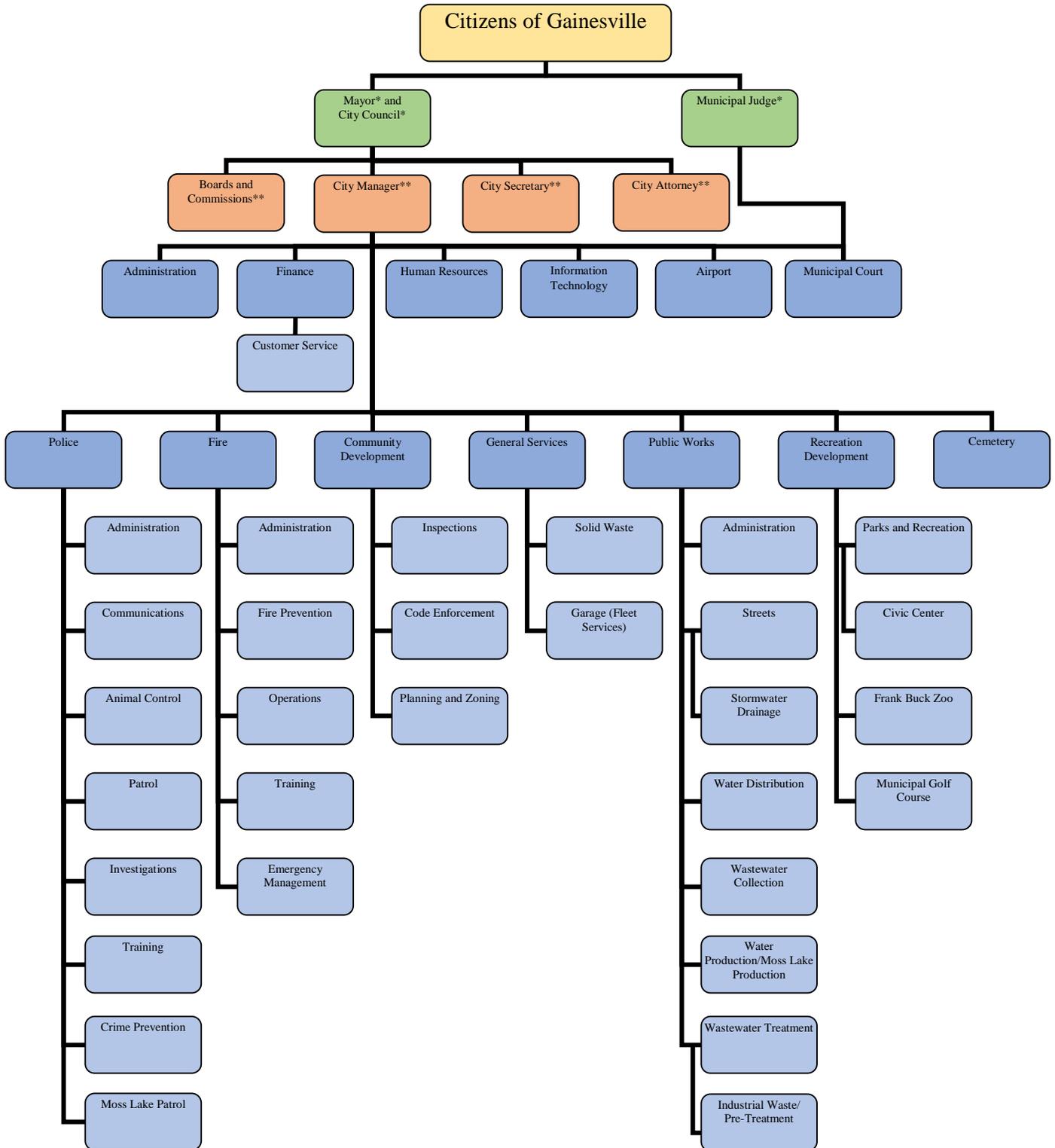
Funds are further organized into functional groups called Departments. A Department is a group of related activities aimed at accomplishing a major City service or program (e.g. Public Services Department.)

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
2023-2024 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 significant increases in the industrial, commercial, and residential sectors. Several commercial projects were completed during the most recent fiscal year including GAF Materials Corporation's ISO building; a new relocated restaurant for Chicken Express, Smiles dental office; Tile Liquidators; Highway 82 RV and Boat Storage; Clean Start Car Wash; and Road Ranger. The City issued twenty-four (24) new commercial construction permits in the 2023 fiscal year for an anticipated total improvement value of \$15,892,506. Thirty-one (31) commercial renovations projects were permitted during FY 2023 for a total value of \$8,746,687. Additionally, the City is working with two apartment developers for large, high-density multifamily projects. Summa Terra Ventures, LLC has turned in plans to build 168 apartment units, but has enough land and plans to build over 700 units as the market allows. Winston Hospitality has received zoning to allow the construction of 360 apartment units on US Highway 51 west of the City's downtown.

For FY 2024, the City budgeted a conservative increase of \$23,000 in sales tax revenue when compared to the prior year's original budget for a total of \$6,323,000. The City reduced the ad valorem tax rate from \$0.6239 to \$0.5760 for the 2024 fiscal year, but still anticipates to receive \$276,400 more in property tax revenues than was originally 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.

With regard to the City's enterprise fund revenues, the City increased water fees by 4% and sewer fees by 10% to pay for enlarging water delivery and waste water collection systems. The Solid Waste fund also increased fees by 4% for FY 2024 to pay for expected increases in machinery and equipment costs. Overall, budgeted revenues of the Water and Sewer Fund and Solid Waste Fund are projected to increase by \$848,753 and \$719,495, respectfully.

Gainesville's main focus for FY 2024 will be improving public infrastructure in preparation for the City's expedited growth (see Major Goals for Fiscal Year 2023 – 2024 for more details). Bond funds (\$4,515,000) will be utilized to rebuild portions of Field, Tennie, and Wine Streets, while the Assigned Fund will be used to mill/overlay a section of Lawrence Street (\$1,041,000). The Water and Sewer Fund will invest \$200,000 for automatic reading meters, \$220,000 for upgrading Well #3, and engineering a new water line from the well to the rest of the system. Grants, developer fees, and bonds will provide \$2,662,000 for a water main on Foundry Road and \$15,760,000 in wastewater system improvements. Public safety departments will procure a new radio system utilizing \$1,214,000 from the Assigned Fund.

Overall, operating and debt expenditures in the General Fund, Debt Service Fund, and Assigned Fund are expected to increase from the FY 2023 budget by 15.08% (\$3,597,798). The increase in governmental fund type expenditures is primarily due to the Assigned Fund, which is budgeting an increase in expenditures of approximately \$2.3 million as the City anticipates paying for comparatively more capital projects and infrastructure from its excess revenues accumulated in prior fiscal years as opposed to incurring additional debt.

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 17 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 2023-2024 are located on Pages 36-37 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 2022-2023 Major Goals (along with the status of each objective) and the Major Goals for Fiscal Year 2023-2024.

Major Goals for Fiscal Year 2022-2023

Updated 8/23/2023

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.
Manager's Response: The City is maintaining at least a 173-day reserve in each fund.
- 1.2 Earn an unmodified opinion on the annual audit for FY 2023.
Manager's Response: The audit was presented with an unmodified opinion at the March 21, 2023 Council Meeting.
- 1.3 Earn the Government Finance Officers Association Distinguished Budget Presentation Award FY 2022-2023.
Manager's Response: The City received the distinguished budget award for FY 2021 -2022 and turned in its budget to GFOA for FY 2022-2023 in March 2023.
- 1.4 Earn the Government Finance Officers Association Certificate of Achievement for Excellence in Financial Reporting FY 2021-2022.
Manager's Response: The audit was presented at the March 21, 2023 Council Meeting. Staff has turned in the GFOA application for the financial reporting award.
- 1.5 Earn five stars for transparency from the Texas Comptroller.
Manager's Response: We maintained our five star transparency rating from the 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).
Manager's Response: The Transfer Station is substantially complete. The contractor is completing a punch list.
- 2.2 Start reconstruction of Modrall (R006 - Red River to Lindsay) and Field (part R146 - Potter to Perry).
Manager's Response: City Council approved a construction contract for Field Street on March 7, 2023. Lynn Vessels was provided the Notice to Proceed on June 1, 2023. The majority of the stormwater system has been installed. Construction should be complete by mid-February 2024. Construction is 42% complete. The Council decided that Tennie and Wine Street improvements with additional drainage is the priority, so they decided not to proceed with the construction of Modrall Street.
- 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).
Manager's Response: A contract has been signed with Kimley-Horn to design the seal coating program for FY 2023. The project should bid in October with the mill & overlay project. It is important to remember this is the most cost effective way to maintain the streets.
- 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).
Manager's Response: City Council approved an engineering contract with Kimley-Horn at the March 7th meeting. The engineering for this project is 80% complete and should go to

bid in October along with the seal coating project. It is important to remember this is a more effective way to maintain the streets than letting the streets decline and completing a rebuild.

- 2.5 Complete construction on ultraviolet disinfection at the wastewater treatment plant (see Goal 4.6).
Manager's Response: Council awarded a construction bid to MELA Contracting for \$1,690,000 to complete this project. The notice to proceed was issued on February 14, 2023. The contractor is provided with 365 days to complete the job for a completion date of March 2024. MELA has completed 85% of the construction.
- 2.6 Start construction on Civic Center expansion.
Manager's Response: City Council selected Piazza as the contractor for the Civic Center and approved a CMAR contract with the company. The notice to proceed was sent to Piazza for a start date of August 21, 2023. The project is scheduled to be complete within 365 days (August 20, 2024). The FY 2024 budget has \$1 million from the Hotel Occupancy Tax Fund to help pay for this expansion. This will help deal with the anticipated price increases for the Civic Center, streets and the Fire Station.
- 2.7 Start construction on new Fire Station #2 (see Goal 6.2).
Manager's Response: Engineering work has been completed for the building. Once we purchase the location for the station, it will take an additional six months to complete the engineering for the site. The City should be closing on the new site in mid-September.
- 2.8 Engineer the South Sewer Line (WWMP 11), the Elkins Lift Station (WWMP 6), and a portion of the Wheeler Creek Sewer Line (WWMP 1).
Manager's Response: Engineering is 40% complete and should be done by October 2023. We sold bonds in March to cover a portion of the cost for this project. The remainder of the cost is provided by ARPA funds and developers. The City has also signed a contract with Kimley-Horn to engineer project WWMP 12 – Abandon Chalmers Lift Station, which is 25% complete. Staff is starting to procure the needed easements for the sewer lines.
- 2.9 Upgrade final clarifiers at the wastewater treatment plant.
Manager's Response: Engineering was approved by Council at the January 17, 2023 meeting. Engineering for this project is 100% complete. This project will go out for bid by the end of August.

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).
Manager's Response: Twenty-six structures have been demolished. Nine structures have been brought into compliance via remodels. There are a total of 25 structures on the demolition list, while 5 structures have been ordered to be remodeled.
- 3.2 Complete construction process for Transfer Station Phase 2 (see Goal 2.1).
(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.
Manager's Response: The City has installed 431 automatic reading water meters. The City replaced several Neptune automatic reading meters because they could not communicate with the system and replaced them with cellular meters. The City will reuse the remaining 159 Neptune meters in an area of town that can connect to our system.
- 4.2 Install LED lights (City Hall downstairs and downtown street lights).
Manager's Response: LED lights have been installed in City Hall and downtown.
- 4.3 Replace two (2) AC units at the Public Safety Building.
Manager's Response: Three AC units have been replaced at the Public Safety Building.

- 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: The City trains employees on 5S at each new employee orientation. The City continues to conduct 5S audits on a quarterly basis.
- 4.5 Start three additional Lean Sigma Projects.
Manager's Response: Employees are examining autonomous mowers at several locations in the City. The City is reviewing agenda software to go paperless with council agendas. The City is also looking at updating software for finance and Community Development.
- 4.6 Complete construction on ultraviolet disinfection at the wastewater treatment plant (see Goal 2.5).
(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.
Manager's Response: The City created a TIRZ for the Camp Howze Rail Served Industrial Park. The Hospital Board, NCTC, and County have voted to participate in the agreement. The GEDC has sold Gateway Industrial Park to Camp Howze. The Council voted to create a PID for Liberty Pointe at the May 16th meeting. This will provide housing for the future employees of the rail served industrial park. The City also approved an economic incentive for Summa Terra to build apartments on the east side of town.

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).
(see Goal 3.1)
- 6.2 Start construction on Fire Station #2 (see Goal 2.7).
(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.
Manager's Response: Contracts have been signed with all entities that will receive HOT funds during FY 2023.
- 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 also approved funds for Stanford House, Boys and Girls Club, CASA, Abigail's Arms, Tri-County Senior Nutrition, Texoma Community Center, and Noah's Ark.

Major Goals for Fiscal Year 2023-2024

The goals for FY 2023-2024 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 2024.
- 1.3 Earn the Government Finance Officers Association Distinguished Budget Presentation Award FY 2023-2024.
- 1.4 Earn the Government Finance Officers Association Certificate of Achievement for Excellence in Financial Reporting FY 2022-2023.
- 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 reconstruction of Field (portion R146 - Potter to Perry).
- 2.2 Complete 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).
- 2.3 Complete 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).
- 2.4 Start construction on Tennie (R111: Clements to Pecan Creek).
- 2.5 Engineer mill and overlay of Lawrence (portion N22: O'neal to north end)
- 2.6 Complete construction on ultraviolet disinfection at the wastewater treatment plant (see Goal 4.5).
- 2.7 Complete construction of Civic Center expansion.
- 2.8 Start construction on new Fire Station #2 (see Goal 6.2).
- 2.9 Start construction of the South Sewer Line (WWMP 11), the Elkins Lift Station (WWMP 6), a portion of the Wheeler Creek Sewer Line (WWMP 1), and portion of the Chalmers Lift Station Abandonment Project (WWMP 12).
- 2.10 Complete the upgrade of the final clarifiers at the wastewater treatment plant.
- 2.11 Complete engineering for I-35 water and sewer utility relocations.

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).

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

Objectives for Goal 4:

- 4.1 Install 475 automatic reading water meters.
- 4.2 Replace three (3) AC units at the Public Safety Building Hall.
- 4.3 Train staff on basic skills, overall City operations, and how to apply Lean Sigma to City operations for improved efficiencies.
- 4.4 Start three additional Lean Sigma Projects.
- 4.5 Complete construction on ultraviolet disinfection at the wastewater treatment plant (see Goal 2.6).
- 4.6 Start implementation of new financial, permit, and agenda software.
- 4.7 Install a trunked radio system for public safety departments (see Goal 6.4).
- 4.8 Replace computers for public safety departments.

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.
- 5.2 Start the creation of a new Comprehensive Land Use Plan (see Goal 6.3).
- 5.3 Start the creation of a Downtown Master Plan.

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 2.8).
- 6.3 Start the creation of a new Comprehensive Land Use Plan (see Goal 5.2).
- 6.4 Install a trunked radio system for public safety departments (see Goal 4.7).

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.
- 7.3 Start the creation of a new Parks Master Plan.

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

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

Budget Calendar FY2024

Date	Action	Responsible
4/13/2023	Prepare and distribute budget request forms to departments	City Manager/ Controller
5/15/2023	Prepare revenue estimates and submit to City Manager	Finance Director
5/15/2023	Submit budget requests to City Manager	Staff
5/20/2023	Council Budget Workshop	Council/ City Manager
6/23/2023	Compile Requests and submit budget draft	City Manager
7/8/2023	Council and Staff Budget Workshop	Council/ Staff
8/1/2023	Consider tax rate and schedule public hearings	Council
8/3/2023	File proposed budget with City Secretary	Controller
9/5/2023	Public Hearing on Budget and Tax Rate	Council
9/5/2023	Adopt Budget and Tax Rate Ordinances	Council
10/1/2023	Budget becomes effective	Staff



CAPITAL PROJECTS

Impact of Capital Projects

Gainesville will invest \$16.71 million in capital projects during FY 2024. The operating funds for the FY 2024 budget cover \$6.43 million in capital expenditures, while debt service, long-term contracts, and project funds established from previous budgets will cover \$10.28 million.

In order to further understand the impacts of Gainesville's capital projects on the FY 2024 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 2024 Operating Funds

Gainesville is budgeting \$6.43 million for capital, which represents 14.78% of the FY 2024 operation's budget (\$43.51 million not including debt). 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.

Impact of Capital on FY 2024 Budget			
Fund	Operating Budget	Capital Expenditures	Percent of Operating Budget
General Fund	\$20,910,472	\$633,910	3.03%
Water and Sewer Fund	\$7,983,321	\$1,229,258	15.40%
Airport Fund	\$1,989,228	\$632,000	31.77%
Solid Waste Fund	\$5,351,309	\$428,535	8.01%
Stormwater Fund	\$920,243	\$360,500	39.17%
Golf Fund	\$442,963	\$12,000	2.71%
Assigned Fund	\$3,997,666	\$3,135,666	78.44%

*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 \$2.65 million with bond funds and Hotel Occupancy 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 \$3.40 million, which will come from bond funds.

Street and Utility Maintenance Program (SUMP)

Streets:

Gainesville prioritized needed street and utilities with the SUMP study, which was completed in 2021.

The FY 2024 budget includes \$1.04 million of funding from the Assigned Fund to pay for milling and overlaying Lawrence Street, while \$1.53 million in bonds will be used to reconstruct Tennie Street.

Water:

Gainesville will utilize \$2,64 million 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.

As part of the Tennie Street reconstruction, the City will use \$410,000 of bond funds to replace the water line along Tennie Street.

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. This project will cost \$15.08 million of which \$9.8 million is from bond funds.

Gainesville will also use \$296,000 from bond funds to replace the sewer line under Tennie Street.

Stormwater:

The City will spend \$1.20 million to install stormwater utilities along Tennie Street.

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.



**FY 2024-2028
FIVE YEAR
CAPITAL IMPROVEMENT PROGRAM**

Gainesville’s Fiscal Year 2024 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.

Table 1: Capital Improvement Program Timetable	
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.

Table 2: Public Participation Opportunities	
Events	Description
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.

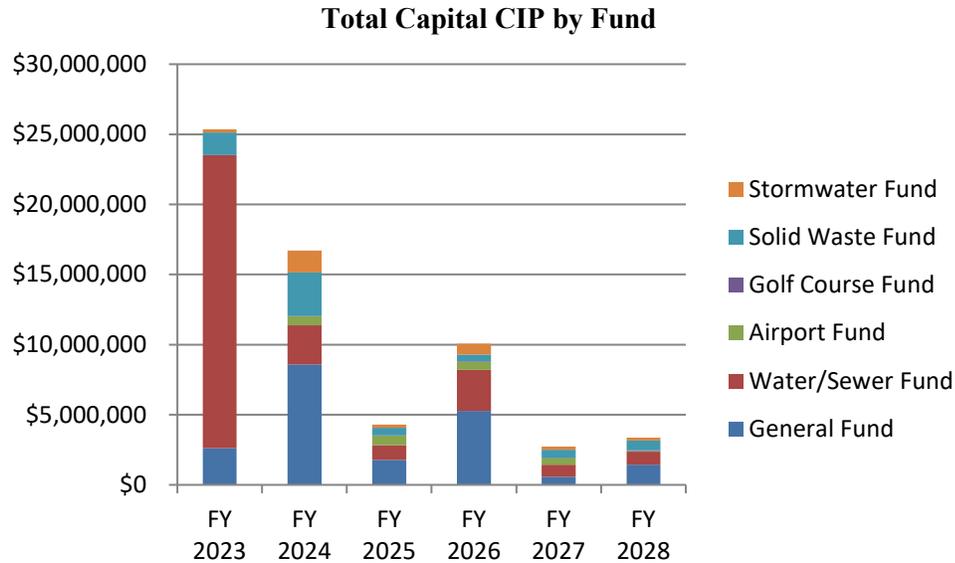
Work-in-progress (WIP). The implementation of the CIP is handled with the use of project accounting asset accounts called work-in-progress (WIP) until the project is closed and the project becomes a completed asset account.

Executive Summary

The CIP outlines \$62.55 million worth of capital expenditures for FY 2023 – FY 2028 as shown by fund in Table 3. The total expenditure is divided into two main categories of recurring at \$14.81 million (23.68%) and non-recurring at \$47.74 million (76.32%). 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.

Table 3: Total Capital Outlays for CIP by Fund						
Fund	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
General Fund	\$2,630,000	\$8,579,000	\$1,774,000	\$5,285,000	\$576,000	\$1,428,000
Water/Sewer Fund	\$20,892,000	\$2,803,000	\$1,038,000	\$2,911,000	\$865,000	\$948,000
Airport Fund	\$0	\$632,000	\$696,000	\$581,000	\$465,000	\$45,000
Golf Course Fund	\$0	\$12,000	\$22,000	\$30,000	\$20,000	\$28,000
Solid Waste Fund	\$1,618,000	\$3,122,000	\$533,000	\$474,000	\$570,000	\$709,000
Stormwater Fund	\$217,000	\$1,561,000	\$235,000	\$791,000	\$244,000	\$215,000
Fiscal Year Totals	\$25,357,000	\$16,709,000	\$4,298,000	\$10,072,000	\$2,740,000	\$3,373,000

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

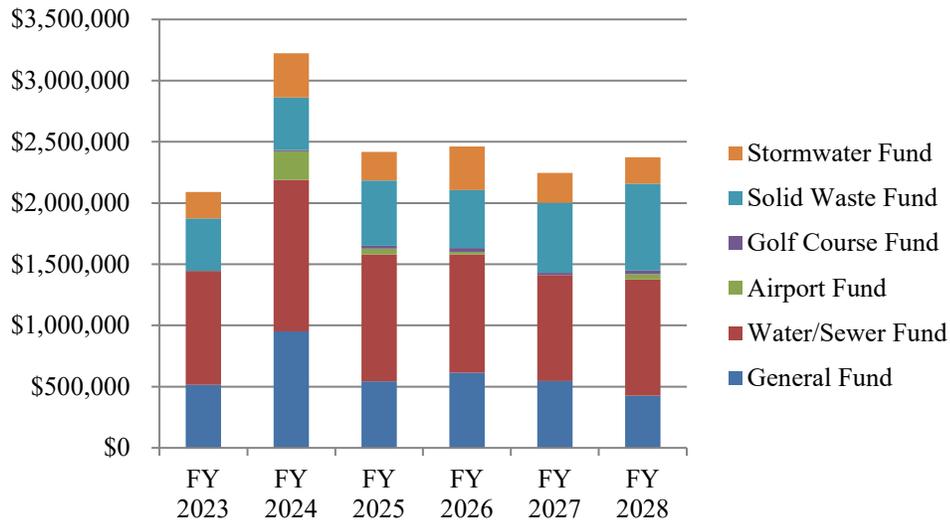


Note: This chart shows the funds in which the assets will be recognized.

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 2023 – FY 2028 is \$14.81 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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Table 4: Recurring Capital Outlays			
General Fund Recurring Capital Outlays			
Administration/Building Operations			
2024	Butterfield Stage Elevator	\$100,000	2024 HOT Fund
2025	Council Computers	\$15,000	2025 Gen. Fund M&O Budget
Subtotal		\$115,000	
Cemetery			
2027	Compact Excavator	\$67,000	2027 Gen. Fund M&O Budget
Subtotal		\$67,000	
Civic Center			
2023 Complete	HVAC 5 ton (2)	\$45,000	2023 Gen. Fund M&O Budget
2024	Remodel Drink Service Area	\$30,000	2024 Gen. Fund M&O Budget
2025	HVAC 15 ton	\$39,000	2025 Gen. Fund M&O Budget
Subtotal		\$114,000	
Fire Department/Emergency Management			
2024	Truck	\$74,000	2024 Gen. Fund M&O Budget
2024	Extrication Tools	\$50,000	2024 Gen. Fund M&O Budget
2026	Truck	\$79,000	2026 Assigned Fund
2026	Rescue Boat	\$35,000	2026 Assigned Fund
2027	Apparatus Replacement - Brush 3	\$235,000	2027 Gen. Fund M&O Budget
2028	Bunker Gear Extractor & Dryer	\$45,000	2028 Gen. Fund M&O Budget
Subtotal		\$518,000	
Garage			
NA	NA	\$0	NA
Subtotal		\$0	
Information Technology			
2023 WIP	Microsoft Server Based Upgrade	\$28,000	2023 Gen. Fund M&O Budget
2023 WIP	Laptops for PD Units	\$36,000	2023 Gen. Fund M&O Budget
2024	Replace Public Safety Computers	\$64,000	2024 Gen. Fund M&O Budget
2026	Replace Non-Public Safety Computers	\$72,000	2026 Gen. Fund M&O Budget
2026	Mitel Switches and Phone	\$42,000	2026 Gen. Fund M&O Budget
2027	HP Switch Gear	\$23,000	2027 Gen. Fund M&O Budget
2028	Quorum Backup Appliance	\$25,000	2028 Gen. Fund M&O Budget
Subtotal		\$290,000	
Parks and Recreation			
2023 WIP	Frankie Schmitz Train Track	\$45,000	2023 Gen. Fund M&O Budget
2023 WIP	Side-by-Side	\$13,000	2023 Gen. Fund M&O Budget

2023 WIP	Riding Mower	\$18,000	2023 Gen. Fund M&O Budget
2024	Refurbish Slides & Play Structure at Pool	\$65,000	2024 Gen. Fund M&O Budget
2024	Walking Trail	\$25,000	2024 Gen. Fund M&O Budget
2024	Skid Steer	\$68,000	2024 Gen. Fund M&O Budget
2024	Levee Drain Replacement	\$60,000	2024 Gen. Fund M&O Budget
2025	Walking Trail	\$30,000	2025 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
2026	Riding Mower	\$19,000	2027 Gen. Fund M&O Budget
2028	Truck	\$29,000	2028 Gen. Fund M&O Budget
2028	Riding Mower	\$20,000	2028 Gen. Fund M&O Budget
Subtotal		\$440,000	
Police Department			
2023 WIP	HVAC	\$30,000	2023 Gen. Fund M&O Budget
2023 Complete	Video System Project	\$60,000	2023 Gen. Fund M&O Budget
2023 Complete	Fleet Vehicles: Patrol Units (2) and CID Unit (1)	\$198,000	2023 Gen. Fund M&O Budget and Assigned Fund
2024	HVAC	\$30,000	2024 Gen. Fund M&O Budget
2024	Fleet Vehicles: Patrol Units (3) and CID Unit (1)	\$249,000	2024 Gen. Fund M&O Budget (\$33,000) and Assigned (\$216,000)
2024	Video System Project	\$35,000	2024 Gen. Fund M&O Budget
2024	Customer Service Software	\$19,000	2024 Gen. Fund M&O Budget
2025	HVAC	\$32,000	2025 Gen. Fund M&O Budget
2025	Video System Project	\$35,000	2025 Gen. Fund M&O Budget
2025	Tactical Team Body Armor	\$42,000	2025 Gen. Fund M&O Budget
2025	Fleet Vehicles: Patrol Units (2), CID Unit (1), and Animal Control Vehicle	\$176,000	2025 Gen. Fund M&O Budget (\$150,000) and Assigned Fund (\$26,000)
2025	Animal Control Vehicle	\$61,000	2026 Assigned Fund
2026	HVAC	\$32,000	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)	\$249,000	2026 Gen. Fund M&O Budget
2026	HVAC	\$21,000	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)	\$176,000	2027 Gen. Fund M&O Budget
2028	Video System Project	\$60,000	2028 Gen. Fund M&O Budget

2028	Fleet Vehicles: Patrol Units (3) and CID Unit (1)	\$249,000	2028 Gen. Fund M&O Budget
Subtotal		\$1,824,000	
Streets			
2025	Double Drum Roller	\$60,000	2025 Gen. Fund M&O Budget
Subtotal		\$60,000	
Zoo			
2023 WIP	Utility Vehicle	\$11,000	2023 Gen. Fund M&O Budget
2023 WIP	Truck	\$30,000	2023 Gen. Fund M&O Budget
2024	Rock Sluice	\$21,000	2024 Gen. Fund M&O Budget
2024	Commissary Renovation	\$50,000	2024 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
2025	Elevated Walkway Improvement	\$10,000	2025 Gen. Fund M&O Budget
2027	Elevated Walkway Improvement	\$10,000	2027 Gen. Fund M&O Budget
Subtotal		\$168,000	
General Fund Total		\$3,596,000	

Water and Sewer Fund Recurring Capital Outlays			
Year	Project	Project Cost	Funding
Administration			
2023 WIP	Install Gas, Heaters, and Water Streets Building	\$15,000	2023 Water & Sewer Budget
2024	Break Room Remodel	\$15,000	2024 Water & Sewer Budget
2025	Paint Public Works and Motor Pool Buildings	\$95,000	2025 Water & Sewer Budget
2026	Overlay Public Works Parking Lot	\$30,000	2026 Water & Sewer Budget
Subtotal		\$155,000	
Customer Service			
2024	Software	\$125,000	2024 Water & Sewer Budget
Subtotal		\$125,000	
Industrial Pretreatment			
NA	NA	\$0	NA
Subtotal		\$0	
Wastewater Collection			
2023 WIP	Dump Truck	\$155,000	2023 Water & Sewer Budget
2023 WIP	Sanitary Creek Crossing	\$30,000	2023 Water & Sewer Budget
2023 WIP	Manhole Rehab/I & I Reduction	\$28,000	2023 Water & Sewer Budget

2024	Truck	\$52,000	2024 Water & Sewer Budget
2024	Mini-Esca. & Trailer	\$47,000	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	\$430,000	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
2028	Sewer Jetter Trailer	\$95,000	2028 Water & Sewer Budget
2028	Manhole Rehab/I & I Reduction	\$28,000	2028 Water & Sewer Budget
Subtotal		\$1,007,000	
Wastewater Pretreatment			
NA		\$0	
Subtotal		\$0	
Wastewater Treatment Plant			
2024	Replace SBR Blower Drives	\$40,000	2024 Water & Sewer Budget
2025	Instruments in Aerobic Digester	\$40,000	2025 Water & Sewer Budget
2026	Demolish Headworks	\$25,000	2026 Water & Sewer Budget
2027	Truck	\$50,000	2027 Water & Sewer Budget
2028	Plant Security	\$35,000	2028 Water & Sewer Budget
		\$190,000	
Water Distribution			
2023 Complete	Truck	\$60,000	2023 Water & Sewer Budget
2023 Complete	Fire Hydrants	\$15,000	2023 Water & Sewer Budget
2023 Complete	AMR Water Meters	\$150,000	2023 Water & Sewer Budget
2024	AMR Water Meters	\$200,000	2024 Water & Sewer Budget
2024	Fire Hydrants	\$20,000	2024 Water & Sewer Budget
2024	Lead Service Line Program	\$60,000	2024 Water & Sewer Budget
2024	Line Stops	\$40,000	2024 Water & Sewer Budget
2025	AMR Water Meters	\$100,000	2025 Water & Sewer Budget
2025	Fire Hydrants	\$15,000	2025 Water & Sewer Budget
2025	Backhoe & Trailer	\$150,000	2025 Water & Sewer Budget
2026	Fire Hydrants	\$15,000	2026 Water & Sewer Budget
2026	AMR Water Meters	\$100,000	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
2028	Truck	\$80,000	2028 Water & Sewer Budget
2028	AMR Water Meters	\$100,000	2028 Water & Sewer Budget
2028	Fire Hydrants	\$20,000	2028 Water & Sewer Budget
Subtotal		\$1,335,000	

Water Production			
2023 Complete	Tank Maintenance	\$249,000	2023 Water & Sewer Budget
2024	Truck	\$63,000	2024 Water & Sewer Budget
2024	Tank Maintenance	\$183,000	2024 Water & Sewer Budget
2025	Tank Maintenance	\$182,000	2025 Water & Sewer Budget
2025	Moss Lake Dam Maintenance	\$160,000	2025 Water & Sewer Budget
2025	Site #6 Fence	\$90,000	2025 Water & Sewer Budget
2026	Tank Maintenance	\$182,000	2026 Water & Sewer Budget
2026	Digital Well Meters	\$56,000	2026 Water & Sewer Budget
2027	Tank Maintenance	\$182,000	2027 Water & Sewer Budget
2027	Summerfield Lift Station Upgrade	\$190,000	2027 Water & Sewer Budget
2027	Crane Truck	\$105,000	2027 Water & Sewer Budget
2028	Tank Maintenance	\$182,000	2028 Water & Sewer Budget
2028	Well Site #9 Fence	\$90,000	2028 Water & Sewer Budget
Subtotal		\$1,914,000	
Moss Lake			
2023 WIP	Trident Filter/Clarifier (one unit)	\$229,000	2023 Water & Sewer Budget
2024	Trident Filter/Clarifiers (one unit)	\$104,000	2024 Water & Sewer Budget
2024	Well #3 Upgrade & Water Line	\$220,000	2024 Water & Sewer Budget
2024	Zero Turn Mower	\$10,000	2024 Water & Sewer Budget
2024	TOC Analyzer	\$32,000	2024 Water & Sewer Budget
2025	Tractor	\$32,000	2025 Water & Sewer Budget
2025	VFD	\$48,000	2025 Water & Sewer Budget
2025	High Service Pumps & SCADA Well Site #8	\$73,000	2025 Water & Sewer Budget
2025	TOC Analyzer	\$25,000	2025 Water & Sewer Budget
2026	Poly Blend Feed System	\$15,000	2026 Water & Sewer Budget
2026	TOC Analyzer	\$25,000	2026 Water & Sewer Budget
2026	Truck	\$63,000	2026 Water & Sewer Budget
2027	Portable Ultrasonic Flow Meter	\$15,000	2027 Water & Sewer Budget
2027	Well #7 Rebuild	\$55,000	2027 Water & Sewer Budget
2028	Portable Ultrasonic Flow Meter	\$18,000	2028 Water & Sewer Budget
2028	Well #6 Rebuild	\$50,000	2028 Water & Sewer Budget
2028	Generator	\$250,000	2028 Water & Sewer Budget
Subtotal		\$1,264,000	
Water and Sewer Total		\$5,990,000	

All Other Funds Recurring Capital Outlays			
Airport			
2024	Remodel Conference Room/ADA	\$20,000	2024 Airport Budget (\$10,000)/RAMP (\$10,000)

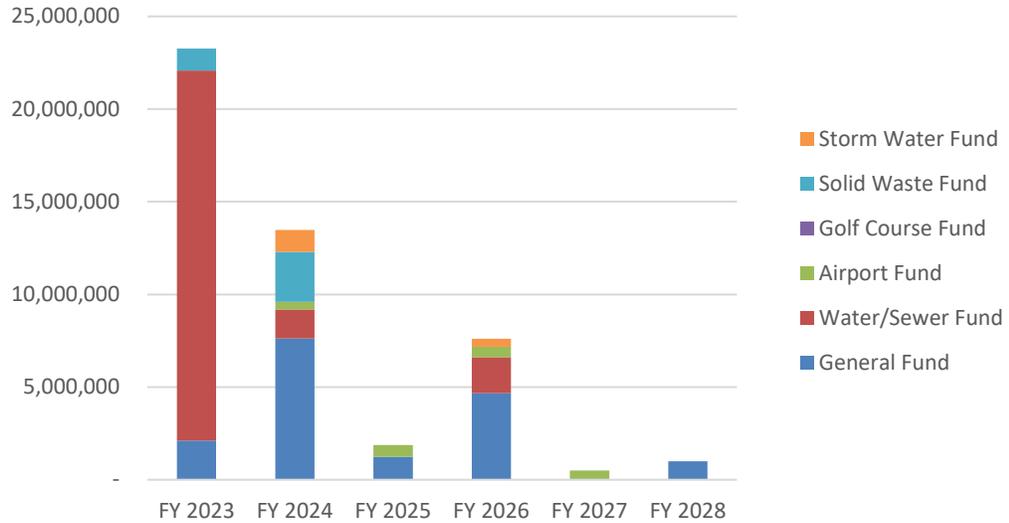
2024	Replace AC Unit	\$17,000	2024 Airport Budget (\$850)/BIL (\$16,150)
2024	Pave Terminal Parking Lot	\$65,000	2024 Airport Budget (\$32,500)/RAMP (\$32,500)
2024	Electric Power Cart	\$20,000	2023 Airport Budget
2024	AWOS	\$110,000	2024 Airport Budget (\$55,000)/RAMP (\$55,000)
2025	4 Wheel Utility Vehicle	\$24,000	2025 Airport Budget
2025	Fuel Containment Pad	\$22,000	2025 Airport Budget (\$11,000)/RAMP (\$11,000)
2026	New AvGas Fuel Pump	\$20,000	2026 Airport Budget (\$10,000)/RAMP (\$10,000)
2028	North Entrance Gate Paving	\$20,000	2028 Airport Budget (\$10,000)/RAMP (\$10,000)
2028	200 Hangar Drainage Improvement	\$25,000	2028 Airport Budget (\$12,500)/RAMP (\$12,500)
Subtotal		\$343,000	
Golf Course Fund			
2024	Pro Shop Remodel	\$12,000	2024 Golf Budget
2025	Utility Tractor	\$22,000	2025 Golf Budget
2026	Bathroom Remodel	\$30,000	2026 Golf Budget
2027	Bathroom Remodel	\$20,000	2027 Golf Budget
2028	Greens Roller	\$28,000	2028 Golf Budget
Subtotal		\$112,000	
Solid Waste Fund			
2023 Complete	Semi-Tractor and Trailer	\$347,000	2023 Solid Waste Budget
2023 Complete	Carts/Containers	\$82,000	2023 Solid Waste Budget
2024	Excavator Track-Hoe	\$328,000	2024 Solid Waste Budget
2024	Carts/Containers	\$101,000	2024 Solid Waste Budget
2025	Loader	\$437,000	2025 Solid Waste Budget
2025	Carts/Containers	\$96,000	2025 Solid Waste Budget
2026	Commercial/Residential Side Load	\$378,000	2026 Solid Waste Budget
2026	Carts/Containers	\$96,000	2026 Solid Waste Budget
2027	Roll-Off Truck	\$229,000	2027 Solid Waste Budget
2027	Skid Loader	\$134,000	2027 Solid Waste Budget
2027	Carts/Containers	\$96,000	2027 Solid Waste Budget
2027	Grappler Truck	\$111,000	2027 Solid Waste Budget
2028	Semi-Tractor and Trailer	\$260,000	2028 Solid Waste Budget

2028	Commercial Front Load	\$353,000	2028 Solid Waste Budget
2028	Carts/Containers	\$96,000	2028 Solid Waste Budget
Subtotal		\$3,144,000	
Stormwater Fund			
2023 Complete	Skid Steer	\$112,000	2023 Storm Water Budget
2023 Complete	Truck	\$55,000	2023 Storm Water Budget
2023 WIP	Drainage Way	\$50,000	2023 Storm Water Budget
2024	Trailer	\$19,000	2024 Storm Water Budget
2024	Street Sweeper	\$312,000	2024 Storm Water Budget
2024	Drainage Way Improvements	\$30,000	2024 Storm Water Budget
2025	Haul Truck	\$160,000	2025 Storm Water Budget
2025	Drainage Way Improvements	\$75,000	2025 Storm Water Budget
2026	Street Sweeper	\$325,000	2026 Storm Water Budget
2026	Drainage Way Improvements	\$30,000	2026 Storm Water Budget
2027	Hydraulic Jack Hammer	\$66,000	2027 Storm Water Budget
2027	Riding Mower	\$13,000	2027 Storm Water Budget
2027	Truck	\$65,000	2027 Storm Water Budget
2027	Drainage Way Improvements	\$100,000	2027 Storm Water Budget
2028	Water Truck	\$115,000	2028 Storm Water Budget
2028	Drainage Way Improvements	\$100,000	2028 Storm Water Budget
Subtotal		\$1,627,000	
All Other Funds Total		\$5,226,000	
TOTAL RECURRING CAPITAL		\$14,812,000	

Non-Recurring Capital

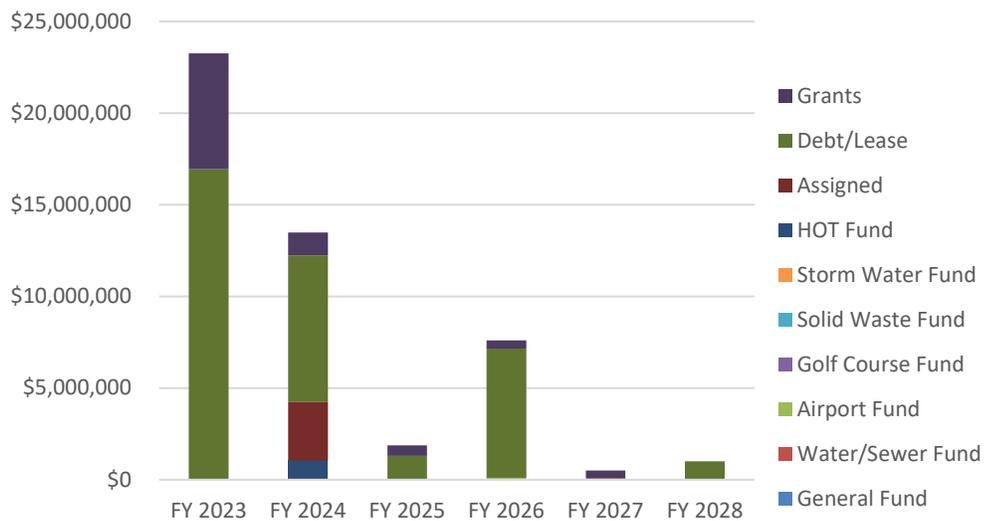
Non-recurring capital expenditures generally have a life span of more than 10 years and cost more than \$25,000. These improvements are generally not found in every budget. A more specific definition can be found in the Definitions Section. The total non-recurring capital expenditures for FY 2023 – FY 2028 are \$47.74 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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Project: Airport Runway and Taxiway

Funding Source(s): TXDOT, Airport Funds, & Assigned Fund

Start Date: October 2021

Estimated Completion: On going

Project Description:

Status: Not Started

Complete Master Plan and Drainage Plan for Airport. Reconstruct taxiways G, B, and F. Build a maintenance shop in 2026. Purchase RPZ for Runway 18-36 in 2027.

Justification:

Operating Cost Impact: None

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. Currently, there is no shop to store or work on equipment.

This is capital maintenance that is required to keep the airport operational.

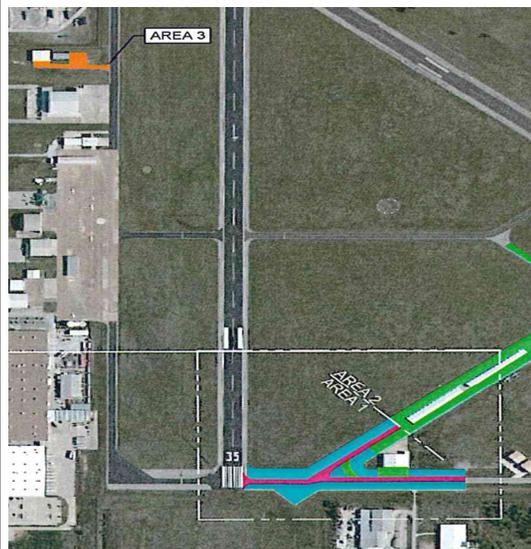
Project's Link to City Goals:

Service Impact:

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.

Map of Gainesville Airport



Total Project Cost: \$2,076,000

Life Expectancy: 10 Years to Inexhaustible

Project Budget

Expenditures:	Prior Years	2023	2024	2025	2026	2027	2028
Land/Land Improvements	\$0	\$0	\$400,000	\$0	\$0	\$215,000	\$0
Taxiway/Runway Imp.	\$0	\$0	\$0	\$650,000	\$461,000	\$250,000	\$0
Utility Extension	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Buildings	\$0	\$0	\$0	\$0	\$100,000	\$0	\$0
Total	\$0	\$0	\$400,000	\$650,000	\$561,000	\$465,000	\$0
Funding Sources:	Prior Years	2023	2024	2025	2026	2027	2028
TXDOT Grant	\$0	\$0	\$360,000	\$585,000	\$465,000	\$418,500	\$0
Airport Fund	\$0	\$0	\$0	\$55,000	\$50,000	\$46,500	\$0
Airport Capital Fund	\$0	\$0	\$40,000	\$10,000	\$46,000	\$0	\$0
Total	\$0	\$0	\$400,000	\$650,000	\$561,000	\$465,000	\$0

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.

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 2.7 Complete construction of 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: \$2,653,000

Life Expectancy: 50 years

Project Budget

		Prior Years	2023	2024	2025	2026	2027	2028
Expenditures:								
Building		\$100,000	\$300,000	\$2,253,000	\$0	\$0	\$0	\$0
	Total	\$100,000	\$300,000	\$2,253,000	\$0	\$0	\$0	\$0
Funding Sources:								
2022 Bond		\$100,000	\$300,000	\$1,253,000	\$0	\$0	\$0	\$0
HOT Funds		\$0	\$0	\$1,000,000	\$0	\$0	\$0	\$0
	Total	\$100,000	\$300,000	\$2,253,000	\$0	\$0	\$0	\$0

Note(s): The City issued \$7,625,000 worth of bonds in 2022 for a fire station (\$3,400,000), civic center expansion (\$1,653,000), and Street Utility Maintenance Program (\$2,572,000).

Project: Quint

Funding Source(s): Tax Note

Start Date: October 2028

Estimated Completion: September 2029

Project Description:

Status: Not Started

Purchase two pumpers.

Justification:

Engine 2 will be 20 years old in 2028, which is the end of the life for the apparatus. The engine will take one year to build, so the City needs to purchase in 2027.

Operating Cost Impact: \$0

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:

Goal 6: Provide a safe and prepared City.

Service Impact:

The City has three engines.

Current Pumper Truck #2



Total Project Cost: \$1,000,000

Life Expectancy: 15 years

Project Budget

Expenditures:		Prior Years	2023	2024	2025	2026	2027	2028
Equipment		\$0	\$0	\$0	\$0	\$0	\$0	\$1,000,000
Total		\$0	\$0	\$0	\$0	\$0	\$0	\$0
Funding Sources:		Prior Years	2023	2024	2025	2026	2027	2028
General Fund		\$0	\$0	\$0	\$0	\$0	\$0	\$0
Assigned Fund		\$0	\$0	\$0	\$0	\$0	\$0	\$0
Debt		\$0	\$0	\$0	\$0	\$0	\$0	\$1,000,000
Total		\$0	\$0	\$0	\$0	\$0	\$0	\$1,000,000

Note(s): City will sell bonds to cover this cost.

Project: Fire Station 2 & 3 Replacement

Funding Source(s): Bond

Start Date: March 2022

Estimated Completion: March 2025

Project Description:

Status: Wok-In-Progress

Build a new fire station to replace Fire Station 2.

Engineering has started.

Justification:

Operating Cost Impact: \$0

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.

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:

Service Impact:

Goal 6: Provide a safe and prepared City. Objective 2.8 and 6.2 Start Construction on new Fire Station #2.

The City will be able to use modern fire equipment for the public, which enhances public safety. The station will also be located in a better area to decrease response times. This could help maintain or reduce insurance costs for the public because of a good ISO rating.

Fire Station 2



Total Project Cost: \$3,400,000

Life Expectancy: 30 years

Project Budget

Expenditures:	Prior Years	2023	2024	2025	2026	2027	2028
Fire Station	\$100,000	\$100,000	\$2,000,000	\$1,200,000	\$0	\$0	\$0
Total	\$100,000	\$100,000	\$2,000,000	\$1,200,000	\$0	\$0	\$0
Funding Sources:	Prior Years	2023	2024	2025	2026	2027	2028
2022 Bond	\$100,000	\$100,000	\$2,000,000	\$1,200,000	\$0	\$0	\$0
Total	\$100,000	\$100,000	\$2,000,000	\$1,200,000	\$0	\$0	\$0

Note(s): The City issued \$7,625,000 worth of bonds in 2022 for a fire station (\$3,400,000), civic center expansion (\$1,653,000), and Street Utility Maintenance Program (\$2,572,000).

Project: Street and Utility Maintenance Program (SUMP)

Funding Source(s): 2022, 2023, 2024, 2026 Bonds, General Fund, Water and Sewer Fund, and Assigned Fund

Start Date: January 2021

Estimated Completion: On going

Project Description:

Replace or upgrade the streets and utilities as shown on the following pages.

Status: Work-in-Progress

Please see the lists on the following pages for additional details.

Justification:

The City prioritized 175 needed improvements in 2021. The City has been improving roads and utilities from the list of priorities.

Operating Cost Impact: \$0

No impact on operations.

Project's Link to City Goals:

Goal 2: Improve Gainesville's basic infrastructure. Objective 2.1, 2.2, 2.3, 2.4, 2.5, & 2.9 deal with completing SUMP infrastructure improvements.

Service Impact:

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



Sivells Bend Road After



Total Project Cost: \$31,914,000

Life Expectancy: 30 years (Streets)/75 years (Utilities)

Project Budget

Expenditures:	Prior Years	2023	2024	2025	2026	2027	2028
Street	\$403,000	\$1,716,000	\$1,527,000	\$30,000	\$4,672,000	\$30,000	\$0
Water	\$34,000	\$2,635,000	\$410,000	\$0	\$1,244,000	\$0	\$0
Sewer	\$34,000	\$16,276,000	\$269,000	\$0	\$698,000	\$0	\$0
Drainage	\$300,000	\$0	\$1,200,000	\$0	\$436,000	\$0	\$0
Total	\$771,000	\$20,627,000	\$3,406,000	\$30,000	\$7,050,000	\$30,000	\$0

Funding Sources:	Prior Years	2023	2024	2025	2026	2027	2028
General Fund	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Water & Sewer Fund	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Stormwater Fund	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Assigned/40 Funds	\$0	\$1,350,000	\$0	\$30,000	\$0	\$30,000	\$0
Debt	\$771,000	\$14,001,000	\$3,406,000	\$0	\$7,050,000	\$0	\$0
Grant	\$0	\$5,276,000	\$0	\$0	\$0	\$0	\$0
Total	\$771,000	\$20,627,000	\$3,406,000	\$30,000	\$7,050,000	\$30,000	\$0

Note(s): The City issued \$7,625,000 worth of bonds in 2022 for a fire station (\$3,400,000), civic center expansion (\$1,653,000), and Street Utility Maintenance Program (\$2,572,000). Bonds were also sold in 2023 (\$9,500,000) for water and sewer projects. Bonds are being planned for 2024 (\$4,000,000), 2026 (\$6,050,000), and 2028 (\$5,580,000).

Table 5: Detailed Street Projects for SUMP

Project	Description	Sq. Yards	Proposed Expenditures	Funding Sources		Status
				Bonds	Gen./Water/Sewer/Storm/Assd. Funds/Grant	
Years 2022 - 2023						
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	\$366,000	\$366,000	\$0	WIP
Seal Remaining Portions of G2 & G3 and G1, P1, and P2	Seal	76,375	\$348,000	\$0	\$348,000	WIP
Garnett (M01): Dodson to Denton	Mill & Overlay	558	\$32,000	\$0	\$32,000	WIP
Garnett (N09): Lindsay to Morris	Mill & Overlay	4,520	\$332,000	\$0	\$332,000	WIP
Lindsay & Denton (N23): Multiple Sections	Mill & Overlay	3,657	\$269,000	\$0	\$269,000	WIP
Perry, Mill, Potter, Buck & Hancock (N29): Multiple Sec.	Mill & Overlay	5,047	\$369,000	\$0	\$369,000	WIP
Total		90,157	\$2,119,000	\$769,000	\$1,350,000	
Year 2024						
Tennie (R111): Grand to Clements (construction)	Reconstruct		\$1,527,000	\$1,527,000	\$0	
Total			\$1,527,000	\$1,527,000	\$0	
Year 2025						
Sealing	Sealing	15,000	\$30,000	\$0	\$30,000	Not Started
Total		15,000	\$30,000	\$0	\$30,000	
Year 2026						
Wine (R100): California to Garnett (construction)	Reconstruct		\$1,728,000	\$1,728,000	\$0	Not Started
Belcher (R014): Grand to Fair	Reconstruct	6,702	\$2,082,000	\$2,563,000	\$0	Not Started
Total		-	\$4,672,000	\$4,672,000	\$0	
Year 2027						

Sealing	Sealing	15,000	\$30,000	\$0	\$30,000	Not Started
Total		15,000	\$30,000	\$0	\$30,000	

Table 5: Detailed Water Projects for SUMP					
Project	Description	Proposed Expenditures	Funding Sources		Status
			Bonds	Gen./Water/Sewer/Storm/Assd. Funds/Grant	
Year 2022					
Field (R146): Potter to Perry	Reconstruct	\$34,000	\$34,000	\$0	WIP
		\$34,000	\$34,000	\$0	
Year 2023					
Foundry Road	Reconstruct	\$2,635,000	\$2,635,000	\$0	WIP
Total		\$2,635,000	\$2,635,000	\$0	
Year 2024					
Tennie (R111): Grand to Clements (construction)	Reconstruct	\$410,000	\$410,000	\$0	Not Started
Total		\$410,000	\$410,000	\$0	
Year 2026					
Wine (R100): California to Garnett (construction)	Reconstruct	\$668,000	\$668,000	\$0	Not Started
Belcher (R014): Grand to Fair	Reconstruct	\$576,000	\$163,000	\$0	Not Started
Total		\$1,244,000	\$1,244,000	\$0	

Table 5: Detailed Sewer Projects for SUMP					
Project	Description	Proposed Expenditures	Funding Sources		Status
			Bonds	Gen./Water/Sewer/Storm/Assd. Funds/Grant	
Year 2022					
Field (R146): Potter to Perry	Reconstruct	\$34,000	\$34,000	\$0	WIP
2022 Total		\$34,000	\$34,000	\$0	

Year 2023					
Wheeler Line Replacement, Elkins Lift Station, South Line Replacement, and Chalmers (WWMP 1, 6, 11 & 12)	Reconstruct	\$15,076,000	\$9,800,000	\$5,276,000	Not Started
I-35 Relocation Betterments	Reconstruct	1,200,000	1,200,000	\$0	
2023 Total		\$16,276,000	\$11,000,000	\$5,276,000	
Year 2024					
Tennie (R111): Grand to Clements (construction)	Reconstruct	\$296,000	\$269,000	\$0	Not Started
2024 Total		\$269,000	\$269,000		
Year 2026					
Wine (R100): California to Garnett (construction)	Reconstruct	\$171,000	\$171,000	\$0	Not Started
Belcher (R014): Grand to Fair	Reconstruct	\$527,000	\$527,000	\$0	Not Started
2026 Total		\$698,000	\$698,000	\$0	

Table 5: Detailed Drainage Projects for SUMP

Project	Description	Proposed Expenditures	Funding Sources		Status
			Bonds	Gen./Storm/Assd. Funds/Grant	
Years 2022					
Field (R146): Potter to Perry	Construct	\$300,000	\$300,000	\$0	WIP
Total		\$300,000	\$300,000	\$0	
Years 2024					
Tennie (R111): Grand to Clements (construction)	Reconstruct	\$1,200,000	\$1,200,000	\$0	
Total		\$1,200,000	\$1,200,000		
Year 2026					
Wine	Reconstruct	436,000	436,000		
Total		\$436,000	\$436,000	\$0	

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

Start Date: March 2018

Estimated Completion: December 2023

Project Description:

Rebuild the transfer station to handle additional waste that is caused by growth.

Status: Substantially Complete

The project is substantially complete for both phases. Once the punch list is complete, it will be finalized.

Justification:

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.

Operating Cost Impact: \$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.

Project's Link to City Goals:

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.

Service Impact:

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.

Current Transfer Station



Total Project Cost: \$4,950,000 **Life Expectancy:** 30 years

Project Budget

Expenditures:	Prior Years	2023	2024	2025	2026	2027	2028
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
Total	\$1,068,000	\$1,189,000	\$2,693,000	\$0	\$0	\$0	\$0

Funding Sources:	Prior Years	2023	2024	2025	2026	2027	2028
2018 Bond	\$1,068,000	\$1,189,000	\$2,693,000	\$0	\$0	\$0	\$0
Total	\$1,068,000	\$1,189,000	\$2,693,000	\$0	\$0	\$0	\$0

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:

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

Status: Wok-In-Progress

The UV disinfection system is under construction and the City is about to go out for bids on the final clarifier.

Justification:

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.

Operating Cost Impact: \$25,000 annual savings

The ultraviolet disinfection annual maintenance will reduce annual cost by 63% (\$25,000).

Project's Link to City Goals:

Goal 2: Improve Gainesville's basic infrastructure. Objective 2.6 Complete construction on ultraviolet disinfection at the wastewater treatment plant. Objective 2.10 Upgrade final clarifiers at the wastewater treatment plant.

Service Impact:

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



Orange: Final Clarifiers / Blue: Chlorine Contact Chamber

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

Project Budget

Expenditures:	Prior Years	2023	2024	2025	2026	2027	2028
Ultraviolet	\$113,000	\$1,000,000	\$435,000	\$0	\$0	\$0	\$0
Final Clarifier	\$99,000	\$50,000	\$450,000	\$0	\$0	\$0	\$0
Total	\$212,000	\$1,050,000	\$885,000	\$0	\$0	\$0	\$0

Funding Sources:	Prior Years	2023	2024	2025	2026	2027	2028
Grant Fund	\$212,000	\$1,050,000	\$885,000	\$0	\$0	\$0	\$0
Total	\$212,000	\$1,050,000	\$885,000	\$0	\$0	\$0	\$0

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.

Project: Public Safety Radio System

Start Date: October 2023

Project Description:

Install a trunked radio system for Fire and Police.

Justification:

The 800 MHz system will enable public safety to add multiple frequencies to allow for simultaneous radio traffic between multiple units. This will also increase radio interoperability with other public safety organizations.

Project's Link to City Goals:

Goal 6: Provide a safe and prepared City. Objective 6.4 Install 800 MHz radio system for public safety departments.

Funding Source(s): FY 2024 Assigned Fund

Estimated Completion: September 2024

Status: Not Started

Operating Cost Impact: \$42,000 annually

The maintenance contract and software licensing/updates.

Service Impact:

Multiple public safety units will be able to utilize the radio system at the same time. This frequency also allows for better service inside buildings. This means better communications especially during larger emergency responses.

Radio



Total Project Cost: \$1,184,000 Life Expectancy: 10 years

Project Budget

		Prior Years						
		2023	2024	2025	2026	2027	2028	
Expenditures:								
	Radio Equipment	\$0	\$1,184,000	\$0	\$0	\$0	\$0	
	Total	\$0	\$1,184,000	\$0	\$0	\$0	\$0	
		Prior Years						
		2023	2024	2025	2026	2027	2028	
Funding Sources:								
	Assigned Fund	\$0	\$1,184,000	\$0	\$0	\$0	\$0	
	Total	\$0	\$1,184,000	\$0	\$0	\$0	\$0	

Project: Financial and Administrative Software

Start Date: October 2023

Project Description:

Install Tyler ERP Enterprise Software

Justification:

The City uses multiple financial and administrative software programs. Many of the programs are not efficient enough for the departments and there can be issues with the programs working with our financial software. The City wants to streamline our process by reducing the number of software programs (especially ones tied to the general ledger) and become more efficient.

Project's Link to City Goals:

Goal 4: Improve staff efficiency through the use of technology and training.
Objective 4.6 Start implementation of new financial, permit, and agenda software.

Funding Source(s): FY 2024 Assigned Fund

Estimated Completion: April 2025

Status: Not Started

Operating Cost Impact: \$87,000 annual increase

The maintenance contract and software licensing/updates.

Service Impact:

This will streamline the connectivity between department software and the financial software. Moreover, the software is specialized to be more efficient for each department.

Tyler Report Screen



Total Project Cost: \$664,000 Life Expectancy: 20 years

Project Budget

	Prior Years	2023	2024	2025	2026	2027	2028
Expenditures:							
Radio	\$0	\$0	\$664,000	\$0	\$0	\$0	\$0
Equipment							
Total	\$0	\$0	\$664,000	\$0	\$0	\$0	\$0
Funding Sources:							
Assigned Fund	\$0	\$0	\$664,000	\$0	\$0	\$0	\$0
Total	\$0	\$0	\$664,000	\$0	\$0	\$0	\$0



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 89.

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 \$44.31 million (FY 2024 – \$2.95 million, FY 2026 - \$6.05 million, FY 2028 – \$5.58 million, FY 2030 - \$7.78 million, FY 2032 - \$4.55 million, FY 2034 - \$4.36 million, FY 2036 – \$1.65 million, FY 2038 - \$3.55 million, FY 2040 - \$1.03 million, and FY 2042 – \$6.81 million) 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 ten 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 2024 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.

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 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 ten 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:

1-4 years	80 hours per year (2 weeks)
5-14 years	120 hours per year (3 weeks)
15 years and over	160 hours per year (4 weeks)

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

1-4 years	40 hours per year
5-14 years	60 hours per year
15 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 160 hours (240 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 2023-2024**

	2021-22 ACTUAL	2022-23 ADOPTED BUDGET	2022-23 REVISED BUDGET	2023-24 PROPOSED BUDGET
Beginning Balances:				
General Fund	7,597,826	7,702,755	7,702,755	7,836,314
Water & Sewer Fund	14,184,288	15,429,029	15,429,029	15,407,860
Solid Waste Fund	5,185,337	5,231,793	5,231,793	5,129,394
Assigned Projects Fund	7,747,633	5,176,053	5,176,053	5,398,726
All Other Funds	21,656,581	22,003,436	22,005,019	22,172,916
Total Beginning Balances	56,371,664	55,543,067	55,544,650	55,945,210
Revenues/Transfers In:				
General Fund	20,575,620	19,687,401	22,395,404	20,955,472
Water & Sewer Fund	9,619,036	9,446,613	9,521,813	10,295,366
Solid Waste Fund	5,341,515	4,956,241	5,456,830	5,675,736
Assigned Projects Fund	2,611,249	52,400	2,873,558	150,000
All Other Funds	7,175,726	8,118,044	7,367,038	7,513,308
Total Revenues & Transfers In	45,323,146	42,260,699	47,614,643	44,589,882
Total Funds Available	101,694,810	97,803,766	103,159,292	100,535,092
Expenditures & Transfers Out:				
General Fund	20,470,690	19,647,037	22,261,845	20,910,472
Water & Sewer Fund	8,374,295	9,548,809	9,542,982	10,239,161
Solid Waste Fund	5,295,059	5,174,755	5,559,229	5,617,159
Assigned Projects Fund	5,182,829	1,733,021	2,650,885	3,997,666
All Other Funds	6,828,870	8,208,484	7,199,141	8,370,279
Total Expenditures & Transfers Out	46,151,743	44,312,106	47,214,082	49,134,737
Ending Balances:				
General Fund	7,702,755	7,743,119	7,836,314	7,881,314
Water & Sewer Fund	15,429,029	15,326,833	15,407,860	15,464,065
Solid Waste Fund	5,231,793	5,013,279	5,129,394	5,187,971
Assigned Projects Fund	5,176,053	3,495,432	5,398,726	1,551,060
All Other Funds	22,003,436	21,912,996	22,172,916	21,315,945
Total Ending Balances	55,543,067	53,491,660	55,945,210	51,400,355

**CITY OF GAINESVILLE
BUDGET 2023-2024
BUDGET SUMMARY BY FUND TYPE**

Fund Type/ Fund Name	Estimated Beginning Balance 10/1/2023	Budgeted Revenues & Transfers In	Budgeted Expenditures & Transfers Out	Estimated Ending Balance 9/30/2024
Governmental Fund Types:				
General Fund	7,836,314	20,955,472	20,910,472	7,881,314
Assigned Projects Fund	5,398,726	150,000	3,997,666	1,551,060
Debt Service Fund	1,848,115	2,534,260	2,551,032	1,831,343
Subtotal	15,083,155	23,639,732	27,459,170	11,263,717
Special Revenue Funds:				
Hotel/Motel Fund	1,255,251	990,000	1,781,272	463,979
Municipal Court Technology Fund	4,702	10,500	14,300	902
Municipal Court Security Fund	25,712	10,000	3,250	32,462
Municipal Court Juvenile Case Mgr Fund	31,934	10,230	1,200	40,964
Law Enforcement Officer Ed. Fund	93	2,625	2,600	118
State Seizure Fund	61,272	600	30,227	31,645
City Athletic Field Projects Fund	29,928	10,800	15,000	25,728
Cable PEG Fees Fund	198,871	14,000	0	212,871
Subtotal	1,607,763	1,048,755	1,847,849	808,669
Total Governmental Funds	16,690,919	24,688,487	29,307,019	12,072,387
Fiduciary Fund Types:				
Cemetery Permanent Trust Fund	1,769,049	85,000	32,000	1,822,049
Cohen Scholarship Fund	11,650	450	450	11,650
Total Fiduciary Funds	1,780,699	85,450	32,450	1,833,699
Enterprise Fund Types:				
Water & Sewer Fund	15,407,860	10,295,366	10,239,161	15,464,065
Solid Waste Fund	5,129,394	5,675,736	5,617,159	5,187,971
Stormwater Utility Fund	13,624,727	1,373,117	1,443,008	13,554,836
Airport Fund	3,122,842	2,019,803	2,010,954	3,131,691
Airport Capital Fund	186,433	1,700	40,000	148,133
Golf Course Fund	2,337	450,223	444,986	7,574
Total Enterprise Funds	37,473,593	19,815,945	19,795,268	37,494,270
Total All Funds	55,945,210	44,589,882	49,134,737	51,400,355

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 2024 is projected to change by 10% or more from the fiscal year 2023 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 FY2024 fund balance is projected to decrease from the 2023 revised budgeted fund balance by 71.27% as the City has elected to utilize fund balance as a funding source for certain of its SUMP projects in FY 2024. 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 2024, the fund balance in the Municipal Court Juvenile Case Manager Fund is projected to increase 28.28% as compared to the 2023 revised budgeted fund balance. This increase is due to a projected excess of fee revenues over the fund's expenditures for FY 2024 and is otherwise a function of the relatively low fund balance retained in the fund.

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 2024, the fund balance in the Municipal Court Technology Fund is projected to decrease by 80.82% in comparison to the 2023 revised budgeted fund balance. This decrease is due primarily to a projected shortfall of fee revenues in comparison to the fund 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 2024, the fund balance in the Municipal Court Security Fund is projected to increase 26.25% due to a projected excess of fee revenues over the fund's expenditures for FY 2024.

Law Enforcement Officer Education Fund. This special revenue fund is used to account for revenues received from the State of Texas for law enforcement training and travel. In FY 2024, the fund balance is projected to increase by 26.88% due to a small projected excess of budgeted revenues over the fund's budgeted expenditures and is otherwise a function of the relatively low fund balance retained in the fund.

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 48.35% from the 2023 revised budget primarily due to budgeted expenditures for purchases of equipment in FY 2024.

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 14.03% in FY 2024 primarily as the result of a projected shortfall of fee revenues in covering the fund's budgeted expenditures for FY 2024.

Airport Capital Improvements Fund. This fund is a restricted fund wherein funds can only be expended for capital improvements made to the City's municipal airport. In FY 2024, the fund balance of this fund is projected to decrease by 20.54% due to a shortfall of projected revenues of the fund in comparison to budgeted transfers to be made to the Airport Fund.

Golf Fund. This fund is an enterprise fund that is responsible for maintaining, preserving, and operating the Gainesville Municipal Golf Course. In FY 2024, the fund balance of the Golf Fund is projected to increase 224.09% due to a modest increase in projected fund revenues, as compared to the FY 2023 revised budget, but primarily as a result of the fund's relatively small 2023 revised budgeted fund balance.



GENERAL FUND

The General Fund is the general operating fund for the City of Gainesville. It is used to account for all revenues and expenditures except those required to be accounted for in other funds. City services accounted for in the General Fund are public safety, parks, zoo, garage, streets, cemetery, general government, human resources and community services

**CITY OF GAINESVILLE
BUDGET 2023-2024
GENERAL FUND SUMMARY**

	2021-22 REVISED BUDGET	2021-22 ACTUAL	2022-23 ADOPTED BUDGET	2022-23 ACTUAL SIX MONTHS	2022-23 REVISED BUDGET	2023-24 PROPOSED BUDGET
BEGINNING BALANCE OCTOBER 1	7,597,826	7,597,826	7,702,755	7,702,755	7,702,755	7,836,314
REVENUES	19,458,225	20,575,620	19,687,401	13,926,411	22,395,404	20,955,472
TOTAL FUNDS AVAILABLE	27,056,051	28,173,446	27,390,156	21,629,167	30,098,159	28,791,786
EXPENDITURES						
GEN GOVN'T ADMIN	619,422	596,728	658,121	311,250	703,471	822,973
INFORMATION TECHNOLOGY	326,016	315,248	384,018	215,061	383,695	400,151
HUMAN RESOURCES	252,947	236,857	259,167	123,900	258,599	283,514
BUILDING OPERATIONS	99,020	85,117	78,134	28,071	128,134	71,244
PUBLIC ASSISTANCE	119,450	134,138	129,450	51,750	144,450	159,450
MUNICIPAL COURT	293,421	269,981	307,982	135,443	298,059	316,600
CIVIC CENTER	288,568	274,881	316,368	124,878	320,013	301,962
PLANNING/ZONING	330,187	271,937	349,193	157,994	344,192	353,292
CODE COMPLIANCE	251,438	200,692	291,544	104,885	263,819	303,465
FINANCE	612,668	584,037	662,591	337,703	665,791	669,735
POLICE	6,285,280	5,900,137	6,632,404	2,951,067	6,319,481	6,781,433
EMERGENCY MGT.	44,442	43,224	49,322	6,225	47,946	38,534
FIRE	4,964,268	4,902,110	4,975,768	2,450,774	5,046,935	5,454,107
PUBLIC SERVICES ADM	101,984	101,106	108,730	53,959	109,053	114,992
STREETS	1,003,737	814,940	933,176	419,991	947,617	976,371
GARAGE	289,733	299,362	309,601	145,402	304,942	324,336
PARKS	1,070,423	927,511	1,147,870	370,298	1,165,377	1,361,959
FRANK BUCK ZOO	1,369,171	1,366,388	1,535,083	635,767	1,556,718	1,645,975
CEMETERY	314,518	296,115	328,515	139,706	370,802	340,379
NON-DEPT'L**	716,000	2,850,182	190,000	0	2,882,751	190,000
TOTAL EXPENDITURES	19,352,693	20,470,690	19,647,037	8,764,124	22,261,845	20,910,472
ENDING BALANCE SEPTEMBER 30	7,703,358	7,702,755	7,743,119	12,865,042	7,836,314	7,881,314
INCREASE(DECREASE) IN FUND BALANCE	105,532	104,930	40,364	5,162,287	133,559	45,000

Note: Beginning October FY 23 Fund Balance ties to FY 22 Audited Financials

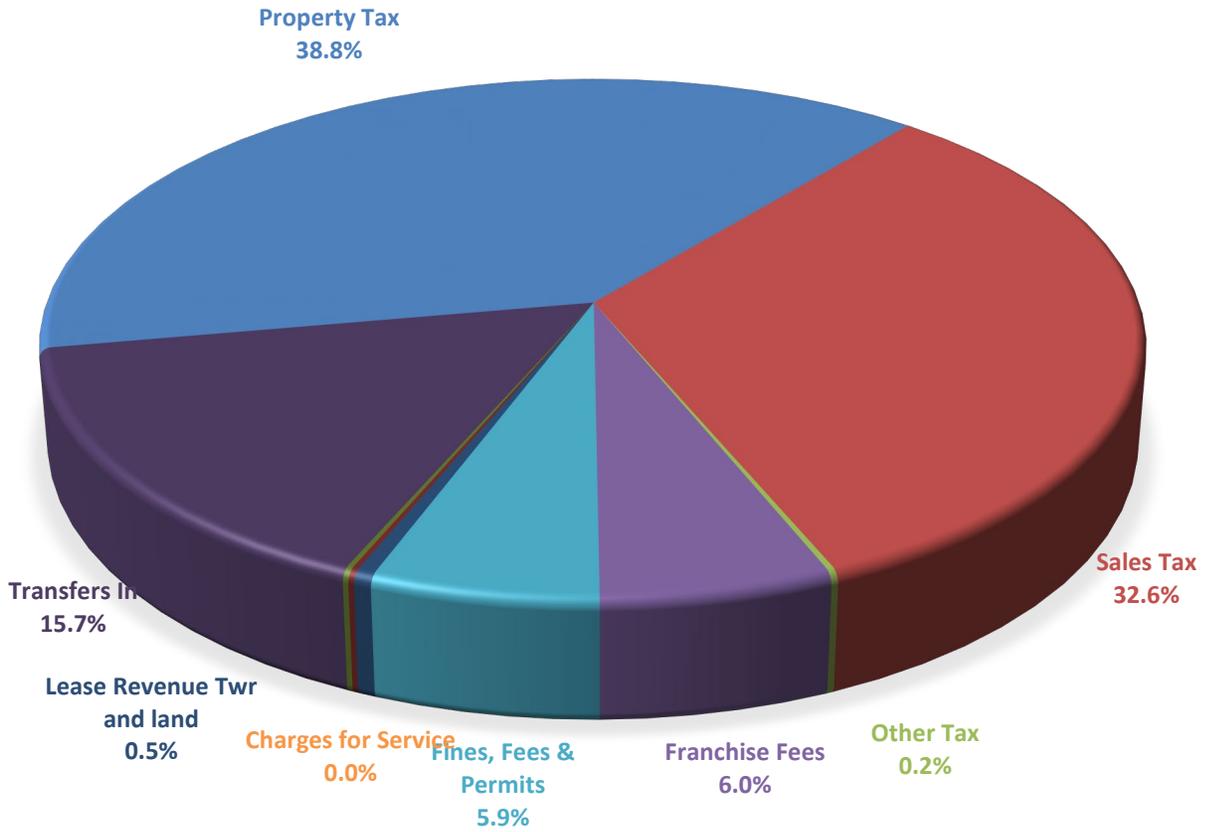
**CITY OF GAINESVILLE
BUDGET 2023-2024
GENERAL FUND REVENUES**

ACCOUNT NUMBER	DESCRIPTION	2021-22 REVISED BUDGET	2021-22 ACTUAL	2022-23 ADOPTED BUDGET	2022-23 ACTUAL SIX MONTHS	2022-23 REVISED BUDGET	2023-24 PROPOSED BUDGET
01-4001-00-00	CURRENT TAXES RESOLV	6,650,000	6,725,706	7,114,147	6,858,135	7,114,147	7,396,547
01-4002-00-00	DELINQUENT TAXES RES	75,000	90,029	56,000	41,732	56,000	60,000
01-4003-00-00	PENALTY AND INTEREST	40,000	59,412	44,000	25,333	44,000	44,000
01-4005-00-00	REFUNDS AND ADJUSTME	(48,000)	(27,045)	(50,000)	(9,873)	(60,000)	(60,000)
01-4006-00-00	PROPERTY TAX REBATES	0	0	0	0	0	0
	SUBTOTAL TAXES	6,717,000	6,848,103	7,164,147	6,915,327	7,154,147	7,440,547
01-4100-00-00	SALES TAX REBATE-ENT	(48,000)	(36,311)	(50,000)	(19,919)	(100,000)	(75,000)
01-4101-00-00	SALES TAXES	5,750,000	6,716,362	6,300,000	3,005,717	7,750,000	6,323,000
01-4102-00-00	FRANCHISE FEE - ELEC	749,000	771,296	770,000	484,050	770,000	770,000
01-4103-00-00	MIXED DRINK TAX	35,000	37,070	36,000	19,499	36,000	36,000
01-4105-00-00	WATER TOWER LEASE	90,000	81,401	91,000	8,480	91,000	91,000
01-4106-00-00	FRANCHISE FEE - PHON	35,000	67,595	30,000	37,566	67,000	67,000
01-4107-00-00	FRANCHISE FEE - CABL	90,000	86,589	75,000	25,318	75,000	70,000
01-4108-00-00	FRANCHISE FEE - GAS	160,000	284,091	170,000	82,522	300,000	250,000
	SUBTOTAL OTHER TAXES AND FEES	6,861,000	8,008,093	7,422,000	3,643,234	8,989,000	7,532,000
01-4201-00-00	BUILDING PERMITS	350,000	400,868	381,128	185,946	381,128	420,000
01-4202-00-00	ANNUAL PERMITS	25,000	26,047	25,000	27,126	30,000	27,000
01-4204-00-00	HEALTH PERMITS AND I	4,500	7,385	5,000	4,156	5,000	5,000
01-4205-00-00	ZONING PERMITS	10,000	20,473	7,000	10,415	12,000	7,000
01-4206-00-00	ALCOHOL BEVERAGE SAL	6,000	10,180	7,000	1,985	5,000	5,000
01-4212-00-00	ITINERANT VENDOR PER	2,500	7,811	3,000	3,125	5,000	4,500
	SUBTOTAL LICENSE FEES PERMITS	398,000	472,763	428,128	232,752	438,128	468,500
01-4301-00-00	MUNICIPAL COURT FINE	254,000	328,183	350,000	191,352	350,000	375,000
01-4302-00-00	PARKING FINES	300	160	200	0	200	200
01-4304-00-00	DISMISSAL FEES	5,800	7,935	6,000	4,249	6,000	6,200
01-4311-00-00	FINGERPRINT FEES	250	69	500	0	0	0
01-4312-00-00	ACCRUED COURT WARRANT	0	58,012	0	0	0	0
01-4316-00-00	SCHL ZONE/CHILD SAFE	900	975	1,600	147	1,600	1,300
	SUBTOTAL FINES	261,250	395,334	358,300	195,748	357,800	382,700
01-4405-00-00	CIVIC CENTER RENTAL	45,000	46,430	45,000	28,425	29,000	30,000
01-4406-00-00	CEMETERY FEES	131,000	132,864	131,000	58,929	97,000	125,000
01-4407-00-00	CEMETERY ADMINISTRAT	3,000	4,421	3,000	2,636	3,000	3,300
01-4501-00-00	SWIMMING POOL FEES	90,000	99,903	100,000	0	100,000	100,000
01-4504-00-00	SWIMMING POOL CONCES	7,000	13,492	13,500	0	13,500	13,500
01-4507-00-00	LEONARD PARK PAVILLI	8,500	9,665	8,500	4,030	8,500	8,500
01-4508-00-00	DONATIONS	463	2,213	0	1,000	1,000	0
01-4510-00-00	BASEBALL FIELD FEES	30,000	14,904	30,000	2,615	3,700	3,700
	SUBTOTAL CHARGES FOR FEES AND RENTALS	314,963	323,892	331,000	97,635	255,700	284,000
01-4622-00-00	CASH SHORT/OVER	0	708	0	657	0	0
01-4623-00-00	NSF CHARGES	0	25	0	0	0	0
01-4628-00-00	CREDIT CARD CONVENIE	300	172	200	88	200	200
	SUBTOTAL CHARGES FOR FEES AND RENTALS	300	905	200	746	200	200
01-4701-00-00	INTEREST REVENUE	10,000	80,621	50,000	260,044	550,000	425,000
01-4702-00-00	TAX CERTIFICATES	700	947	700	300	700	700
01-4703-00-00	GAIN ON DISPOSITION/	0	363,708	0	0	0	0
01-4709-00-00	MISCELLANEOUS REVENU	180,000	92,362	70,000	678,162	700,000	575,000
01-4713-00-00	TRAIN REVENUES	0	0	45,000	0	0	40,000
01-4725-00-00	LIEN REVENUES	15,000	37,209	8,000	11,940	12,000	8,000
01-4729-00-00	KIDS FISHFEST REVENU	4,000	4,200	3,000	6,868	6,868	3,000
01-4730-00-00	LAND LEASE-QUALITY I	32,500	26,318	32,500	25,000	32,500	32,500
01-4734-00-00	BARRICADE FEES	0	580	0	0	0	0
01-4735-00-00	ANIMAL SHELTER FEES	121,000	121,623	122,000	62,493	122,000	0
01-4767-00-00	SPRING FLING BOOTH F	4,365	4,365	4,500	2,835	10,000	4,500
01-4770-00-00	MISC AR REIMBURSEMEN	0	799	0	0	0	0
01-4771-00-00	ZOO ADMISSIONS REVEN	388,850	471,657	400,000	190,975	475,000	475,000
01-4772-00-00	ZOO ANNUAL PASS	22,000	26,747	22,000	20,690	25,000	25,000
01-4775-00-00	ZOO EDUCATIONAL PROG	20,000	22,104	25,000	5,249	16,000	20,000
01-4776-00-00	ZOO MERCHANDISE SOLD	190,000	236,113	200,000	82,896	230,000	230,000
01-4778-00-00	ZOO CONCESSION-PRIVA	3,000	6,102	3,200	4,521	7,500	6,000
	SUBTOTAL CHARGES FOR SERVICE	991,415	1,495,455	985,900	1,351,972	2,187,568	1,844,700
01-4802-00-00	GRANT REVENUE	0	15,795	0	13,230	13,230	0
01-4807-00-00	GRANT REVENUE - MISC	0	6,630	0	1,905	1,905	0
	SUBTOTAL GRANT REVENUE/OTHER	0	22,425	0	15,135	15,135	0

**CITY OF GAINESVILLE
BUDGET 2023-2024
GENERAL FUND REVENUES**

ACCOUNT NUMBER	DESCRIPTION	2021-22 REVISED BUDGET	2021-22 ACTUAL	2022-23 ADOPTED BUDGET	2022-23 ACTUAL SIX MONTHS	2022-23 REVISED BUDGET	2023-24 PROPOSED BUDGET
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	854,970	0	0	0	0	0
01-4920-00-00	TRANSFER FROM FLOOD	0	24,323	0	0	0	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	288,122	288,122	316,368	158,184	316,368	301,000
01-4922-00-00-WEB	TRANSFER FROM H/M-WE	10,000	10,000	7,000	0	7,000	7,000
01-4940-00-00	TRAN FROM CONSTRUCT.	75,000	0	0	0	0	0
01-4955-00-00	TRANSFER FROM ASSIGN	11,847	11,847	0	0	0	0
01-4960-00-00	TRANSFER FROM W&S UT	882,933	882,933	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	228,668
01-4968-00-00	TRANSFER FROM S/W FU	765,131	765,131	765,131	382,566	765,131	765,131
01-4968-00-00-STREET	TRANSFER FROM S/W-ST	223,805	223,805	223,805	111,903	223,805	223,805
01-4969-00-00	TRANSFER FROM CO 18	0	0	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	3,914,297	3,008,650	2,997,726	1,473,863	2,997,726	3,002,825
	GENERAL FUND REVENUES	19,458,225	20,575,620	19,687,401	13,926,411	22,395,404	20,955,472

**CITY OF GAINESVILLE
GENERAL FUND REVENUES
BUDGET 2024**



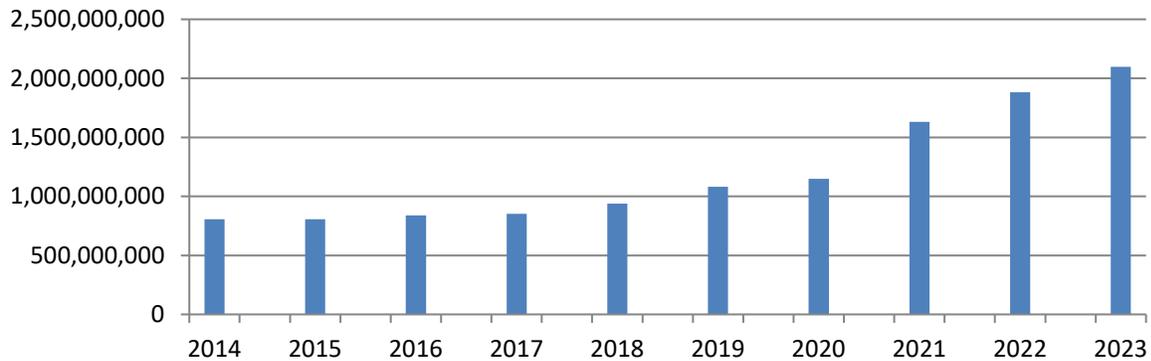
GENERAL FUND REVENUES

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 more than 10% in assessed taxable values. This increase is due to increases in both current property values as well as 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 was decreased in 2024 to \$0.5760 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 35.51% of the General Fund budgeted revenues for FY 2024.

Property Tax Assessed Value Ten Year History

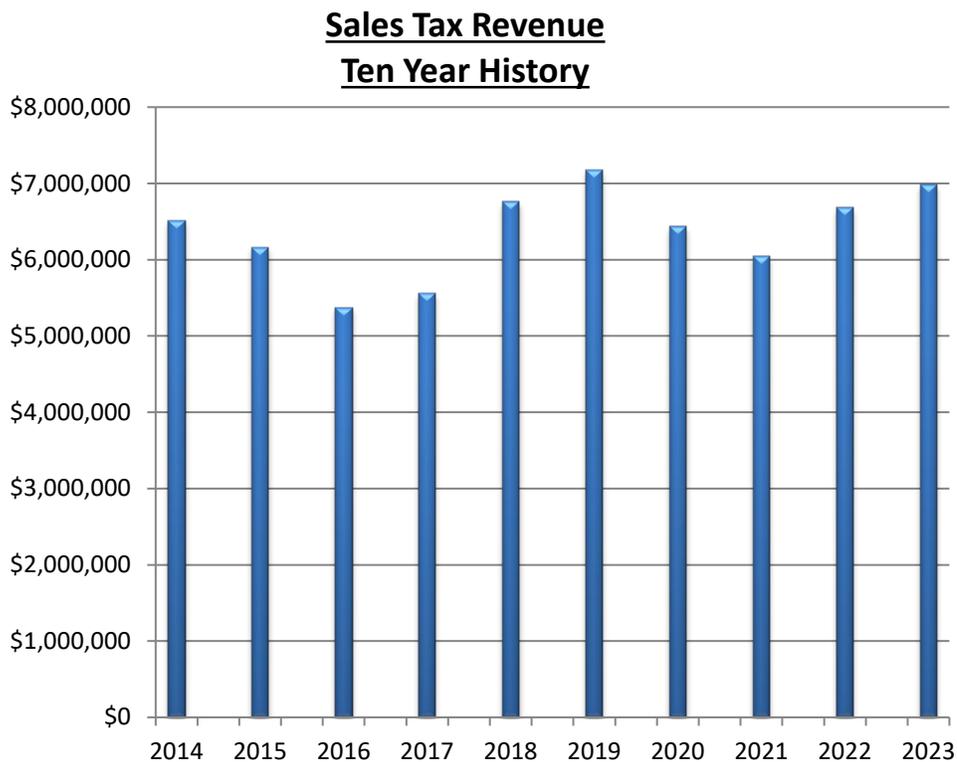


GENERAL FUND REVENUES

REVENUE ASSUMPTIONS (CONTINUED)

Sales Tax

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 has continued to improve with increases in sales and commercial development in Gainesville. Gainesville's net sales tax collections for FY 2024 have been conservatively budgeted to stay relatively flat as compared to the City's FY 2023 adopted budget. The chart below shows the City's sales tax trend over the past ten years beginning in FY 2014 through the current FY 2023. The net figure for sales tax represents 29.82% of the General Fund's total budgeted revenues for the new 2024 fiscal year.



(2023 represents a preliminary unaudited number.)

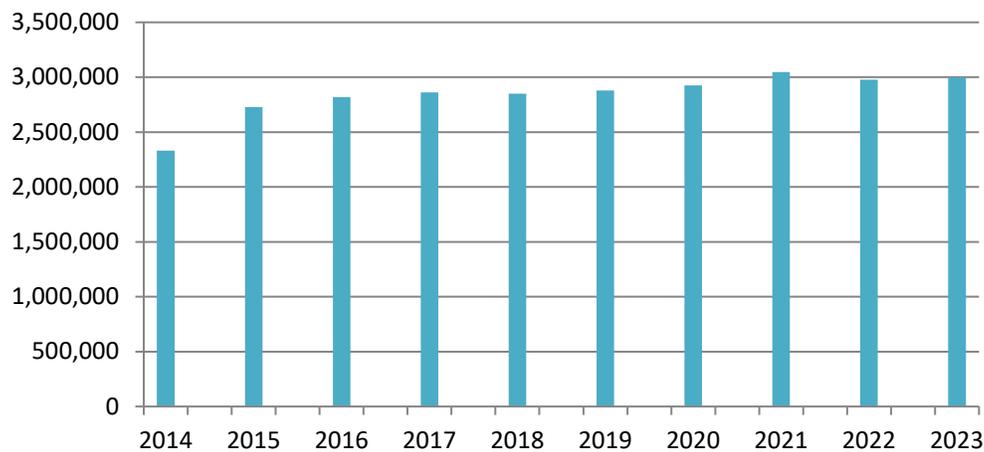
GENERAL FUND REVENUES

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 2024, transfers of \$2,522,075 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 \$437,750 to the General Fund. These sources of revenue represent 14.33% of the General Fund revenues.

Utility and Other Transfers to the General Fund



(2023 is the City’s revised budget amount for the fiscal year.)

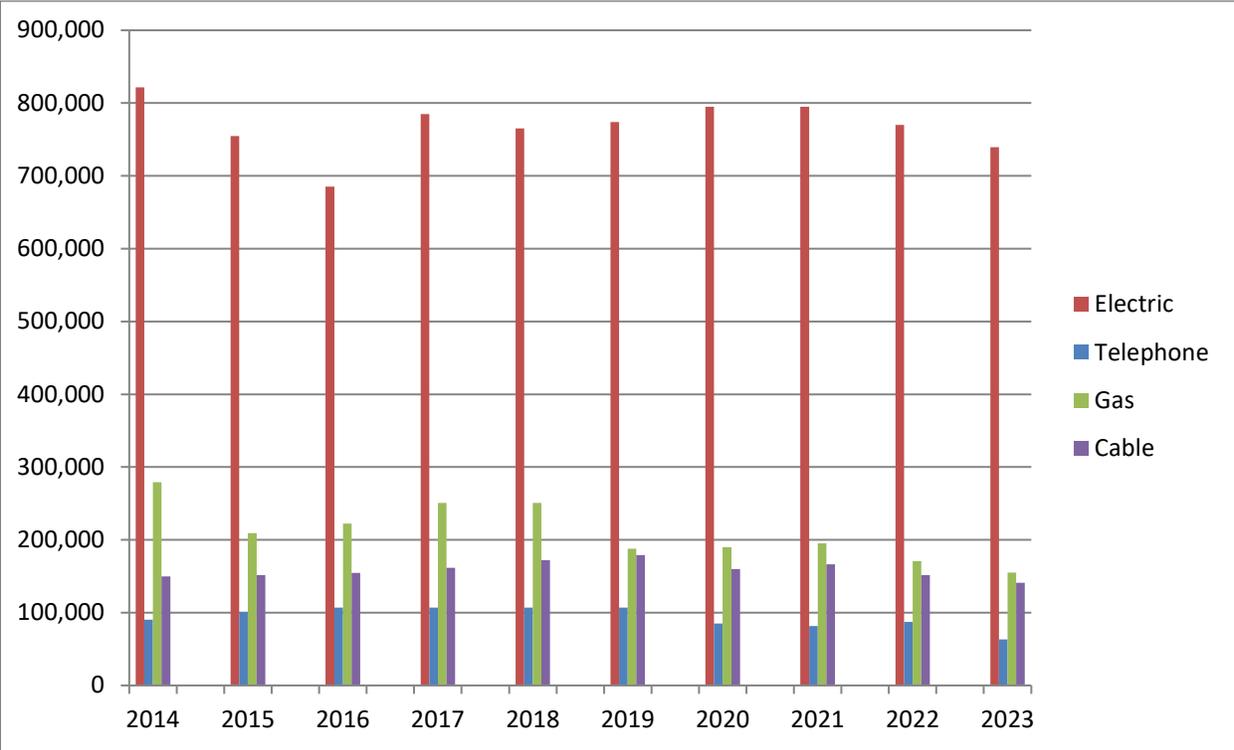
GENERAL FUND REVENUES

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 \$1,157,000 or 5.52% of the total General Fund revenues in FY 2024. 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.

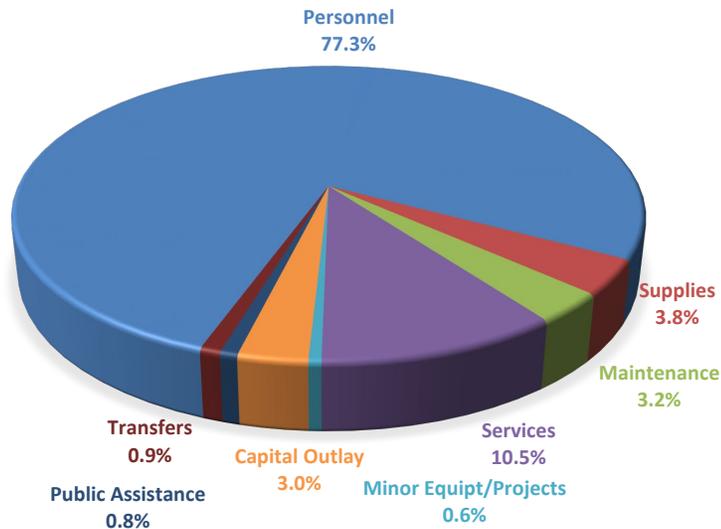
For FY 2024, these revenues are projected to increase slightly. All of these fees are determined by usage, with a fee (percentage) coming to the City. Electric and gas franchise fees are based on kilowatt hours and are projected to be greater than what had been budgeted in the prior year due to the City’s continued residential and commercial growth. 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.



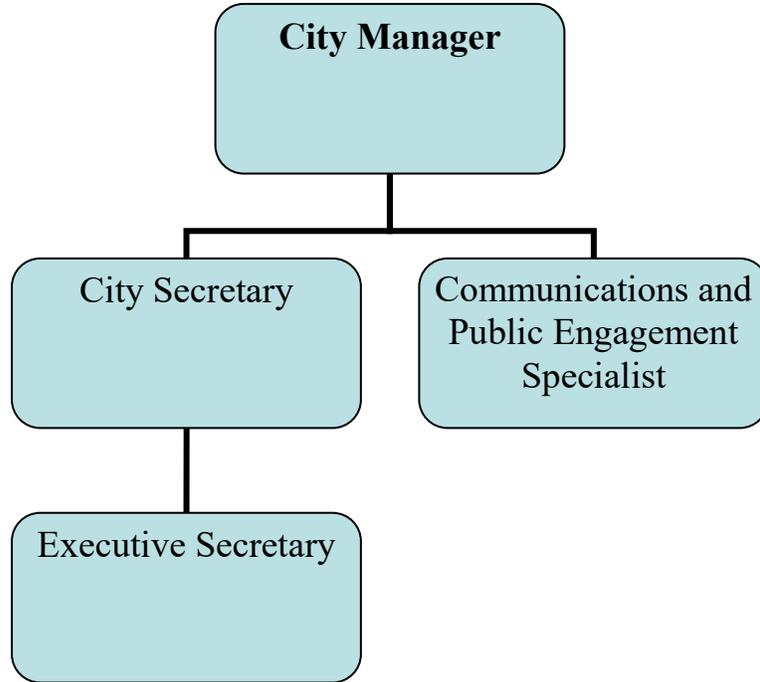
(2023 is the City’s revised budget amount for the fiscal year.)

**GENERAL FUND
EXPENDITURES BY TYPE AND DEPARTMENT
BUDGET 2023-2024**

Department	Personnel	Supplies	Maintenance	Services	Minor Equip/Proj.	Capital Outlay	Public Assistance	Transfers	Total
General Government-Admin	568,152	14,400	0	240,421	0	0	0	0	822,973
Information Technology	188,714	2,900	77,205	37,145	30,587	63,600	0	0	400,151
Human Resources	241,759	6,150	0	35,605	0	0	0	0	283,514
Building Operations	0	3,500	20,000	47,744	0	0	0	0	71,244
Public Assistance	0	0	0	0	0	0	159,450	0	159,450
Municipal Court	280,199	6,900	0	29,501	0	0	0	0	316,600
Civic Center	115,312	12,200	18,825	125,625	0	30,000	0	0	301,962
Planning & Zoning	184,121	4,500	650	164,021	0	0	0	0	353,292
Code Compliance	259,365	11,000	3,000	30,100	0	0	0	0	303,465
Finance	446,835	9,900	0	213,000	0	0	0	0	669,735
Police	6,043,162	192,679	153,479	242,218	33,585	116,310	0	0	6,781,433
Emergency Management	8,759	1,550	17,150	11,075	0	0	0	0	38,534
Fire Operations	4,963,996	104,200	74,350	181,561	6,000	124,000	0	0	5,454,107
Public Service-Admin	108,600	1,650	0	4,742	0	0	0	0	114,992
Streets	495,730	64,650	127,675	288,316	0	0	0	0	976,371
Garage	291,051	10,725	10,100	12,460	0	0	0	0	324,336
Parks & Recreation	746,581	71,270	81,050	215,058	30,000	218,000	0	0	1,361,959
Frank Buck Zoo Operations	950,685	249,800	76,700	271,790	15,000	82,000	0	0	1,645,975
Cemetery	261,368	20,200	16,250	42,561	0	0	0	0	340,379
Non-Departmental	0	0	0	0	0	0	0	190,000	190,000
Totals	16,154,389	788,174	676,434	2,192,943	115,172	633,910	159,450	190,000	20,910,472



City Administration



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 2022 fiscal year budget. This would be the eleventh 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 2022.
- Increased fund balance and cash balance in the year ending September 2022.

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 2020		Actual 2021		Actual 2022		Estimated 2023		Budgeted 2024	
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	120	100% ORR Received	125
	Timely Response	100	Timely Response	104	Timely Response	104	Timely Response	120	Timely Response	125
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 2023-2024

The goals for FY 2023-2024 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 2024.
- 1.3 Earn the Government Finance Officers Association Distinguished Budget Presentation Award FY 2023-2024.
- 1.4 Earn the Government Finance Officers Association Certificate of Achievement for Excellence in Financial Reporting FY 2022-2023.
- 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 reconstruction of Field (portion R146 - Potter to Perry).
- 2.2 Complete 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).
- 2.3 Complete 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).
- 2.4 Start construction on Tennie (R111: Clements to Pecan Creek).
- 2.5 Engineer mill and overlay of Lawrence (portion N22: O'neal to north end)
- 2.6 Complete construction on ultraviolet disinfection at the wastewater treatment plant (see Goal 4.5).
- 2.7 Complete construction of Civic Center expansion.
- 2.8 Start construction on new Fire Station #2 (see Goal 6.2).
- 2.9 Start construction of the South Sewer Line (WWMP 11), the Elkins Lift Station (WWMP 6), a portion of the Wheeler Creek Sewer Line (WWMP 1), and portion of the Chalmers Lift Station Abandonment Project (WWMP 12).
- 2.10 Complete the upgrade of the final clarifiers at the wastewater treatment plant.
- 2.11 Complete engineering for I-35 water and sewer utility relocations.

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).

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

Objectives for Goal 4:

- 4.1 Install 475 automatic reading water meters.
- 4.2 Replace three (3) AC units at the Public Safety Building Hall.
- 4.3 Train staff on basic skills, overall City operations, and how to apply Lean Sigma to City operations for improved efficiencies.
- 4.4 Start three additional Lean Sigma Projects.
- 4.5 Complete construction on ultraviolet disinfection at the wastewater treatment plant (see Goal 2.6).
- 4.6 Start implementation of new financial, permit, and agenda software.
- 4.7 Install a trunked radio system for public safety departments (see Goal 6.4).
- 4.8 Replace computers for public safety departments.

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.
- 5.2 Start the creation of a new Comprehensive Land Use Plan (see Goal 6.3).
- 5.3 Start the creation of a Downtown Master Plan.

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 2.8).
- 6.3 Start the creation of a new Comprehensive Land Use Plan (see Goal 5.2).
- 6.4 Install a trunked radio system for public safety departments (see Goal 4.7).

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

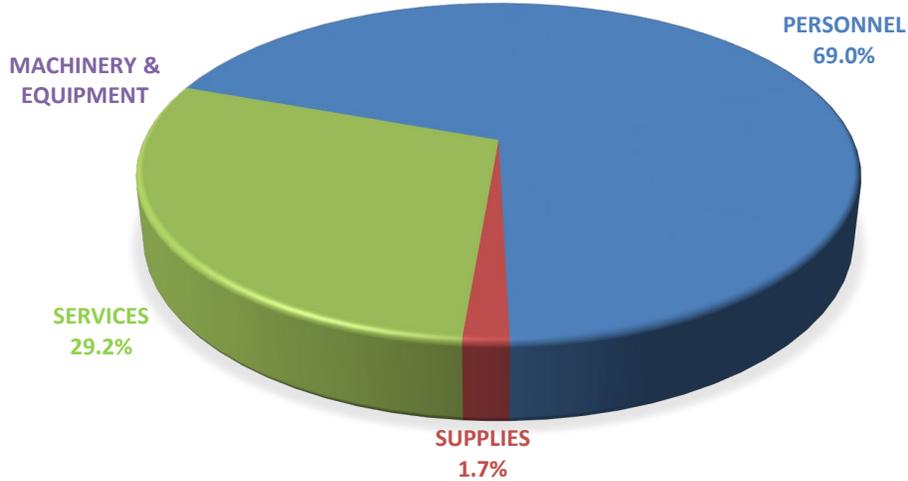
Objectives for Goal 7:

- 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.
- 7.3 Start the creation of a new Parks Master Plan.

**CITY OF GAINESVILLE
BUDGET 2023-2024
GENERAL FUND ADMINISTRATION**

ACCOUNT NUMBER	DESCRIPTION	2021-22 REVISED BUDGET	2021-22 ACTUAL	2022-23 ADOPTED BUDGET	2022-23 ACTUAL SIX MONTHS	2022-23 REVISED BUDGET	2023-24 PROPOSED BUDGET
01-5101-10-10	SALARIES	302,466	302,466	318,140	153,547	317,962	402,763
01-5106-10-10	OVERTIME	900	0	900	0	900	900
01-5110-10-10	LONGEVITY	840	840	1,020	1,020	1,020	1,080
01-5111-10-10	RETIREMENT	62,543	62,481	67,324	43,864	66,716	79,987
01-5112-10-10	FICA	22,739	18,968	21,207	10,231	23,847	28,229
01-5116-10-10	HEALTH/LIFE INSURANC	38,330	38,554	43,891	20,786	40,665	50,519
01-5118-10-10	WORKER COMPENSATION	518	508	595	353	748	914
01-5119-10-10	OTHER PAYROLL EXPENS	3,002	3,002	2,960	1,485	3,229	3,760
	SUBTOTAL SALARIES & BENEFITS	431,338	426,819	456,037	231,285	455,087	568,152
01-5201-10-10	OFFICE SUPPLIES	1,800	904	2,000	710	2,000	2,000
01-5202-10-10	POSTAGE	500	149	500	108	500	600
01-5295-10-10	SPECIAL EVENT SUPPLI	2,653	1,523	3,500	27	3,500	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	6,197	6,300	4,215	6,300	6,300
	SUBTOTAL SUPPLIES	13,253	10,726	14,300	5,874	14,300	14,400
01-5401-10-10	COMMUNICATIONS	15,600	14,878	16,380	1,105	16,380	20,000
01-5402-10-10	DUES & SUBSCRIPTIONS	17,200	12,801	17,200	14,103	17,200	18,000
01-5403-10-10	GENERAL INSURANCE	23,900	23,348	23,900	11,542	23,900	24,617
01-5404-10-10	PROFESSIONAL FEES	64,700	58,212	64,700	12,445	107,000	110,000
01-5405-10-10	ADVERTISING	4,000	3,595	4,000	1,715	4,000	4,000
01-5406-10-10	TRAINING	6,000	5,098	6,000	3,133	10,000	13,000
01-5409-10-10	CONTRACTUAL SERVICES	21,000	27,000	27,000	13,500	27,000	27,000
01-5412-10-10	ELECTION EXPENSE	6,000	0	12,000	9,563	12,000	6,500
01-5418-10-10	AUTO ALLOWANCE	9,131	9,131	9,004	4,329	9,004	9,004
01-5460-10-10	OFFICE EQUIPMENT REN	4,500	2,845	4,600	1,422	4,600	4,800
01-5475-10-10	COPY MACHINE USAGE	1,800	1,411	2,000	597	2,000	2,300
01-5499-10-10	MISCELLANEOUS SERVIC	1,000	865	1,000	638	1,000	1,200
	SUBTOTAL SERVICES	174,831	159,183	187,784	74,092	234,084	240,421
	ADMINISTRATION	619,422	596,728	658,121	311,250	703,471	822,973

**CITY OF GAINESVILLE
BUDGET 2023-2024
GENERAL FUND ADMINISTRATION**



EXPENDITURE SUMMARY

CLASSIFICATION	2021-22	2021-22	2022-23	2022-23	2022-23	2023-24
	REVISED	ACTUAL	ADOPTED	ACTUAL	REVISED	PROPOSED
			BUDGET	SIX MONTHS	BUDGET	BUDGET
PERSONNEL	431,338	426,819	456,037	231,285	455,087	568,152
SUPPLIES	13,253	10,726	14,300	5,874	14,300	14,400
SERVICES	174,831	159,183	187,784	74,092	234,084	240,421
MACHINERY & EQUIPMENT			0		0	0
Total	619,422	596,728	658,121	311,250	703,471	822,973

WORKLOAD/DEMAND

	ACTUAL	ACTUAL	ACTUAL	BUDGETED	ESTIMATED
	2020	2021	2022	2023	2024
REGULARLY SCHEDULED COUNCIL MEETINGS	24	24	24	24	24
SPECIAL COUNCIL MEETINGS	0	0	0	0	0
COUNCIL WORK SESSIONS	3	3	3	3	3
COUNCIL MINUTES	27	27	27	27	27
ELECTIONS	1	1	1	2	1
ORDINANCES ADOPTED	25	23	25	25	25
RESOLUTIONS APPROVED	100	111	90	100	100
RESEARCH/INFORMATION REQUESTS COMPLETED	35	30	30	30	30
OPEN RECORDS REQUESTS COMPLETED	100	120	110	130	130

STAFFING

POSITION	ACTUAL	ACTUAL	ACTUAL	BUDGETED	PROPOSED
	2020	2021	2022	2023	2024
ADMINISTRATION					
CITY MANAGER	1	1	1	1	1
CITY SECRETARY	1	1	1	1	1
EXECUTIVE SECRETARY	1	1	1	1	1
TOTAL ADMINISTRATION	3	3	3	3	3

Information Technology

**Information Technology
Director**

Information Technology 2023-2024

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 secure, 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:

- Completed the migration 9 servers to Windows 2022 server. 2 servers remain on Windows 2012 that need to be migrated.
- Half done on the roll out of MDCs for the Police Department
- Migrated all computers to managed CrowdStrike with the State of Texas
- Completed the setup of the new Solid Waste facility and associated transfer station weigh station
- Replaced all of the access points within City Hall and Public Safety
- Migrated our Windows 2012 ShoreTel server to Windows 2022 and performed upgrade to Mitel platform
- Assisted in the planning and deployment of another 315 Metron Farnier cellular readers. Neptune meters in areas that were not easily drivable or outside of the range of the Neptune collection devices will be relocated to areas for automatic collection.
- 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.

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

Objectives for Goal 4:

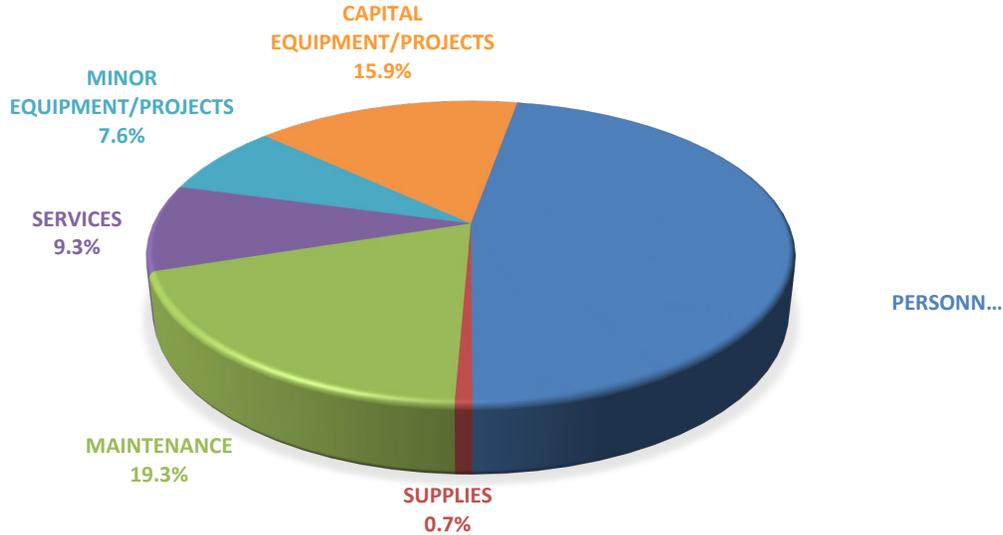
- 4.1 Install 475 automatic reading water meters. (01-5101-10-12 through 01-5119-10-12)

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

**CITY OF GAINESVILLE
BUDGET 2023-2024
GENERAL FUND INFORMATION TECHNOLOGY**

ACCOUNT NUMBER	DESCRIPTION	2021-22 REVISED BUDGET	2021-22 ACTUAL	2022-23 ADOPTED BUDGET SIX MONTHS	2022-23 ACTUAL	2022-23 REVISED BUDGET	2023-24 PROPOSED BUDGET
01-5101-10-12	SALARIES	132,174	128,962	139,581	68,438	142,549	147,956
01-5110-10-12	LONGEVITY	480	480	540	540	540	600
01-5111-10-12	RETIREMENT	16,963	16,566	18,225	8,885	18,519	20,053
01-5112-10-12	FICA	10,499	10,253	11,065	5,443	11,292	11,710
01-5116-10-12	HEALTH/LIFE/CAREFLITE	7,108	7,057	8,266	4,815	8,248	7,829
01-5118-10-12	WORKER COMPENSATION	220	216	231	157	325	306
01-5119-10-12	OTHER PAYROLL EXPENS	264	264	260	125	260	260
	SUBTOTAL SALARIES & BENEFITS	167,708	163,797	178,168	88,402	181,733	188,714
01-5201-10-12	OFFICE SUPPLIES	150	0	150	109	150	150
01-5299-10-12	MISCELLANEOUS SUPPLI	2,674	2,259	2,000	1,832	2,000	2,750
	SUBTOTAL SUPPLIES	2,824	2,259	2,150	1,941	2,150	2,900
01-5304-10-12	MACHINERY & EQUIPMEN	8,859	9,415	24,410	23,742	23,742	25,941
01-5319-10-12	SOFTWARE MAINTENANCE	28,183	25,498	44,621	39,112	44,621	51,264
	SUBTOTAL MAINTENANCE	37,042	34,912	69,031	62,854	68,363	77,205
01-5401-10-12	COMMUNICATIONS	30,859	31,046	30,952	30,592	30,634	31,312
01-5403-10-12	GENERAL INSURANCE	105	113	105	35	133	133
01-5404-10-12	PROFESSIONAL FEES	600	1,091	600	558	559	1,200
01-5406-10-12	TRAINING	319	320	2,600	319	2,600	600
01-5408-10-12	ELECTRIC UTILITY SER	0	0	0	0	0	0
01-5418-10-12	AUTO ALLOWANCE	3,900	3,955	3,900	1,875	3,900	3,900
	SUBTOTAL SERVICES	35,783	36,524	38,157	33,379	37,826	37,145
01-5508-10-12	OFFICE MACHINERY & E	29,176	24,271	32,939	130	32,939	30,587
	SUBTOTAL MINOR OFFICE AND EQUIP	29,176	24,271	32,939	130	32,939	30,587
01-6508-10-12	OFFICE MACHINERY & E	53,483	53,483	63,573	28,353	60,684	63,600
	SUBTOTAL MAJOR MACHINERY & EQ	53,483	53,483	63,573	28,353	60,684	63,600
	INFORMATION TECHNOLOGY	326,016	315,248	384,018	215,061	383,695	400,151

**CITY OF GAINESVILLE
BUDGET 2023-2024
GENERAL FUND INFORMATION TECHNOLOGY**



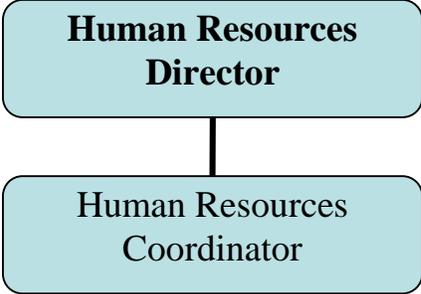
EXPENDITURE SUMMARY

CLASSIFICATION	2021-22	2022-23	2022-23	2022-23	2023-24
	ACTUAL	ADOPTED	SIX MONTHS ACTUAL	REVISED BUDGET	PROPOSED BUDGET
PERSONNEL	163,797	178,168	88,402	181,733	188,714
SUPPLIES	2,259	2,150	1,941	2,150	2,900
MAINTENANCE	34,912	69,031	62,854	68,363	77,205
SERVICES	36,524	38,157	33,379	37,826	37,145
MINOR EQUIPMENT/PROJECTS	24,271	32,939	130	32,939	30,587
CAPITAL EQUIPMENT/PROJECTS	53,483	63,573	28,353	60,684	63,600
TOTAL	315,248	384,018	215,061	383,695	400,151

STAFFING

POSITION	ACTUAL 2020	ACTUAL 2021	ACTUAL 2022	BUDGETED 2023	PROPOSED 2024
INFORMATION TECHNOLOGY					
INFORMATION TECHNOLOGY DIRECTOR		1	1	1	1
TOTAL INFORMATION TECHNOLOGY	1	1	1	1	1

Human Resources



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)
- Safety Advisory Committee/Accident Review Board administration
- Management of all group benefits plans including 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
- 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 of City and Department organizational charts

- Payroll budgeting for fiscal year and Schedule of Personnel
- Problem Solving including complaints, grievances and investigations
- Personnel policies and procedures review
- Workers' compensation and liability claims processing
- New Hire Orientation training administration
- DOT Drug and Alcohol Awareness training for DOT/CDL employees
- DOT drug and alcohol testing for DOT/CDL employees
- Job Posting and applicant screening

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 2023 – 2024:

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

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

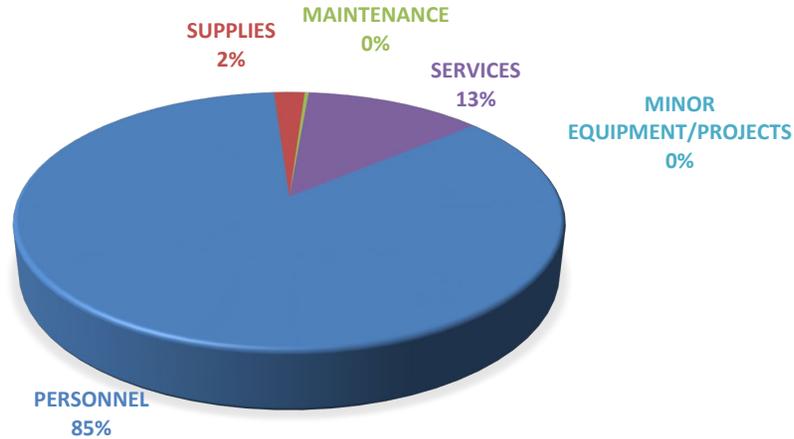
Objectives for Goal 4:

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

**CITY OF GAINESVILLE
BUDGET 2023-2024
GENERAL FUND HUMAN RESOURCES**

ACCOUNT NUMBER	DESCRIPTION	2021-22 REVISED BUDGET	2021-22 ACTUAL	2022-23 ADOPTED BUDGET	2022-23 ACTUAL SIX MONTHS	2022-23 REVISED BUDGET	2023-24 PROPOSED BUDGET
01-5101-10-13	SALARIES	159,134	158,749	168,209	79,400	168,056	178,301
01-5106-10-13	OVERTIME	1,500	2,080	1,500	1,006	1,500	3,000
01-5110-10-13	LONGEVITY	1,860	1,860	1,980	1,980	1,980	2,100
01-5111-10-13	RETIREMENT	20,972	20,996	22,525	10,717	22,413	24,953
01-5112-10-13	FICA	12,591	12,303	13,676	6,222	13,263	14,572
01-5116-10-13	HEALTH/LIFE INSURANC	14,219	14,098	16,506	9,632	16,510	15,632
01-5118-10-13	WORKER COMPENSATION	271	273	286	188	392	381
01-5119-10-13	OTHER PAYROLL EXPENS	2,860	2,859	2,820	1,356	2,820	2,820
	SUBTOTAL SALARIES & BENEFITS	213,407	213,220	227,502	110,501	226,934	241,759
01-5201-10-13	OFFICE SUPPLIES	2,500	2,338	2,500	759	2,500	2,500
01-5202-10-13	POSTAGE	200	130	200	28	200	150
01-5299-10-13	MISCELLANEOUS SUPPLI	3,500	3,676	3,500	1,252	3,500	3,500
	SUBTOTAL SUPPLIES	6,200	6,143	6,200	2,039	6,200	6,150
01-5401-10-13	COMMUNICATIONS	3,000	2,300	3,000	1,110	3,000	3,000
01-5402-10-13	DUES & SUBSCRIPTIONS	800	514	800	231	800	800
01-5403-10-13	GENERAL INSURANCE	120	83	245	24	245	245
01-5404-10-13	PROFESSIONAL FEES	3,500	2,126	3,500	1,366	3,500	3,500
01-5406-10-13	TRAINING	3,750	2,131	3,750	0	3,750	13,750
01-5409-10-13	CONTRACTUAL SERVICES	5,500	5,068	5,500	4,661	5,360	5,500
01-5418-10-13	AUTO ALLOWANCE	3,900	3,955	3,900	1,875	3,900	3,900
01-5460-10-13	OFFICE EQUIPMENT REN	2,020	2,046	2,020	890	2,160	2,160
01-5499-10-13	MISCELLANEOUS SERVIC	10,750	(730)	2,750	1,204	2,750	2,750
	SUBTOTAL SERVICES	33,340	17,494	25,465	11,361	25,465	35,605
	HUMAN RESOURCES	252,947	236,857	259,167	123,900	258,599	283,514

**CITY OF GAINESVILLE
BUDGET 2023-2024
GENERAL FUND HUMAN RESOURCES**



EXPENDITURE SUMMARY

CLASSIFICATION	2021-22	2021-22	2022-23	2022-23	2022-23	2023-24
	BUDGET	ACTUAL	BUDGET	SIX MONTHS	REVISED BUDGET	PROPOSED BUDGET
PERSONNEL	213,407	213,220	227,502	110,501	226,934	241,759
SUPPLIES	6,200	6,143	6,200	2,039	6,200	6,150
MAINTENANCE	800	514	800	231	800	800
SERVICES	33,340	17,494	25,465	11,361	25,465	35,605
MINOR EQUIPMENT/PROJECTS	0	0	0	0	0	0
TOTAL	253,747	237,371	259,967	124,131	259,399	284,314

WORKLOAD/DEMAND

	ACTUAL 2020	ACTUAL 2021	ACTUAL 2022	BUDGET 2023	PROPOSED 2024
NEW HIRES	62	73	70	65	65
SEPARATIONS	63	52	65	65	65
EMPLOYEE PERFORMANCE ASSESSMENTS	169	164	200	200	170
OTHER PERSONNEL CHANGES	229	337	250	250	200
ACCIDENT/INCIDENT REPORTS	100	88	100	100	90
WORKER'S COMP CLAIMS	26	50	30	35	40
SAFETY ADVISORY COMMITTEE MEETINGS	30	35	50	35	35
NEW HIRE ORIENTATION	2	4	4	4	4
EMPLOYEE EDUCATION, TRAINING	1	4	3	6	6
SUPERVISORY TRAINING	5	2	3	2	2
JOB POSTINGS	0	1	1	1	1
APPLICATIONS RECEIVED	30	32	70	65	40
GRIEVANCES/INVESTIGATIONS	1,243	1,040	1,500	1,000	1,000

STAFFING

POSITION	ACTUAL 2020	ACTUAL 2021	ACTUAL 2022	BUDGET 2023	PROPOSED 2024
HUMAN RESOURCES DIRECTOR	1	1	1	1	1
HUMAN RESOURCES COORDINATOR	1	1	1	1	1
TOTAL HUMAN RESOURCES	2	2	2	2	2

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:

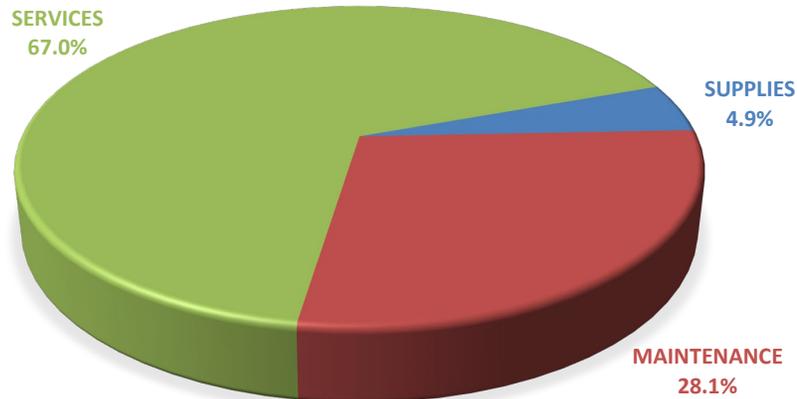
- Maintain a clean, safe environment in City buildings.
- Provide cost effective maintenance service in City facilities.

	Actual 2020	Actual 2021	Actual 2022	Estimated 2023	Budgeted 2024
<u>Permits Maintained</u>					
Fire Alarm System / City Hall	Yes	Yes	Yes	Yes	Yes
Elevator / City Hall	Yes	Yes	Yes	Yes	Yes
<u>Inspections performed</u>					
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 2023-2024
GENERAL FUND BUILDING OPERATIONS**

ACCOUNT NUMBER	DESCRIPTION	2021-22 REVISED BUDGET	2021-22 ACTUAL	2022-23 ADOPTED BUDGET	2022-23 ACTUAL SIX MONTHS	2022-23 REVISED BUDGET	2023-24 PROPOSED BUDGET
01-5208-10-15	CLEANING SUPPLIES	3,350	3,656	3,350	1,594	3,350	3,350
01-5212-10-15	BOTANICAL & AGRICULT	50	0	50	0	50	50
01-5299-10-15	MISCELLANEOUS SUPPLI	100	0	100	0	100	100
	SUBTOTAL SUPPLIES	3,500	3,656	3,500	1,594	3,500	3,500
01-5302-10-15	BUILDING MAINTENANCE	39,780	33,610	17,000	1,919	17,000	10,000
01-5304-10-15	MACHINERY & EQUIPMEN	10,000	10,132	10,000	4,541	10,000	10,000
	SUBTOTAL MAINTENANCE	49,780	43,742	27,000	6,460	27,000	20,000
01-5403-10-15	GENERAL INSURANCE	15,640	11,958	16,422	8,205	16,422	16,422
01-5408-10-15	ELECTRIC UTILITY SER	10,000	7,928	11,000	3,564	11,000	11,110
01-5409-10-15	CONTRACTUAL SERVICES	10,000	9,950	10,000	4,000	10,000	10,000
01-5441-10-15	SOLID WASTE UTILITY	3,200	3,075	3,312	1,538	3,312	3,312
01-5442-10-15	WATER/SEWER UTILITY	5,700	3,748	5,700	2,181	5,700	5,700
01-5446-10-15	STORM WATER UTILITY	1,200	1,058	1,200	529	1,200	1,200
	SUBTOTAL SERVICES	45,740	37,718	47,634	20,017	47,634	47,744
01-6502-10-15	BUILDINGS	0	0	0	0	50,000	0
	SUBTOTAL BUILDINGS	0	0	0	0	50,000	0
	BUILDING OPERATIONS	99,020	85,117	78,134	28,071	128,134	71,244

**CITY OF GAINESVILLE
BUDGET 2023-2024
GENERAL FUND BUILDING OPERATIONS**



EXPENDITURE SUMMARY

CLASSIFICATION	2021-22 REVISED BUDGET	2021-22 ACTUAL	2022-23 ADOPTED BUDGET	2022-23 ACTUAL SIX MONTHS	2022-23 REVISED BUDGET	2023-24 PROPOSED BUDGET
SUPPLIES	3,500	3,656	3,500	1,594	3,500	3,500
MAINTENANCE	49,780	43,742	27,000	6,460	27,000	20,000
SERVICES	45,740	37,718	47,634	20,017	47,634	47,744
Total	99,020	85,117	78,134	28,071	128,134	71,244

WORKLOAD/DEMAND

	ACTUAL 2020	ACTUAL 2021	ACTUAL 2022	BUDGETED 2023	ESTIMATED 2024
SQUARE FOOTAGE MAINTAINED:					
CITY HALL	6,234	6,234	6,234	6,234	6,234
RECORDS STORAGE	10,875	10,875	10,875	10,875	10,875
CUSTODIAL HOURS/ADMIN.	1,040	1,040	1,040	1,040	1,040

STAFFING

POSITION	ACTUAL 2020	ACTUAL 2021	ACTUAL 2022	BUDGETED 2023	PROPOSED 2024
BUILDING OPERATIONS					
CUSTODIAN	0	0	0	0	0
TOTAL BUILDING OPERATIONS	0	0	0	0	0

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.

	Actual 2020	Actual 2021	Actual 2022	Estimated 2023	Budgeted 2024
Agency Compliance	100%	100%	100%	100%	100%

Major Goals for Fiscal Year 2023-2024:

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

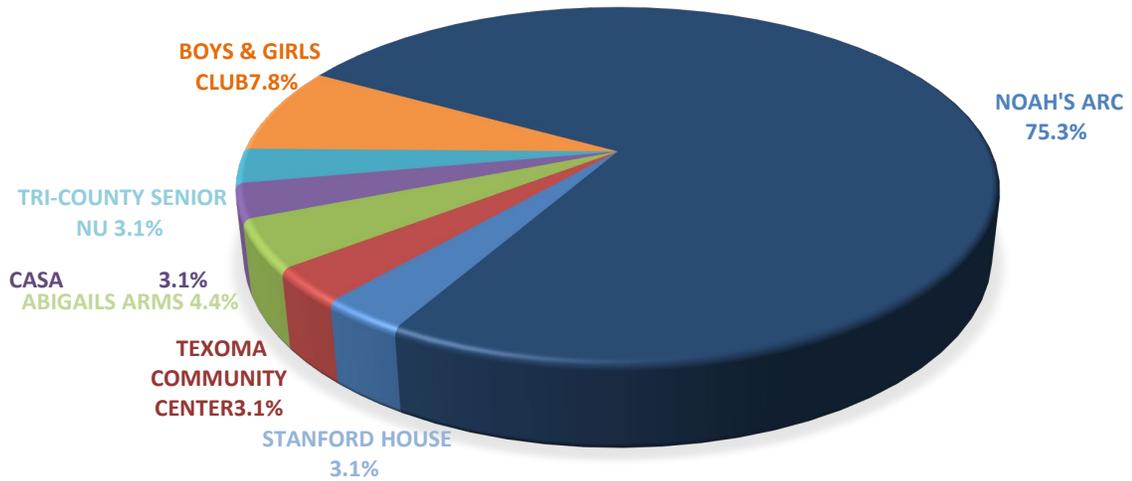
Goal 7: Promote cultural and recreational opportunities for locals and tourists.

Objectives for Goal 7:

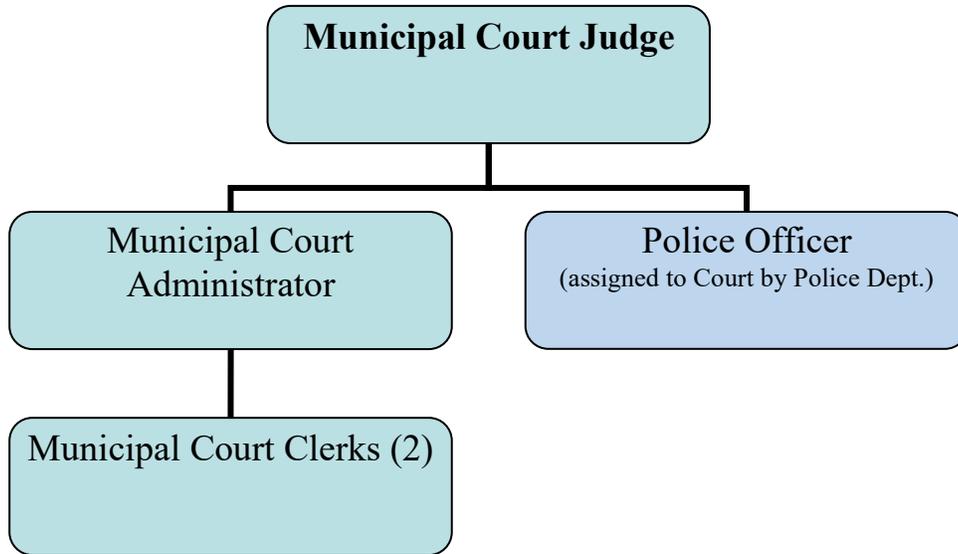
- 7.2 Partner with local non-profit organizations to provide cultural and recreational opportunities for locals and tourists when it is more cost effective than being the sole provider of the service. (01-5902-10-19, 01-5903-10-19, 01-5904-10-19, 01-5908-10-19, 01-5910-10-19, 01-5911-10-19, 01-5913-10-19).

**CITY OF GAINESVILLE
BUDGET 2023-2024
GENERAL FUND PUBLIC ASSISTANCE**

ACCOUNT NUMBER	DESCRIPTION	2021-22 REVISED BUDGET	2021-22 ACTUAL	2022-23 ADOPTED BUDGET	2022-23 ACTUAL SIX MONTHS	2022-23 REVISED BUDGET	2023-24 PROPOSED BUDGET
01-5902-10-19	STANFORD HOUSE	5,000	5,000	5,000	2,500	5,000	5,000
01-5903-10-19	TEXOMA COMMUNITY CENTER	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	2,500	5,000	5,000
01-5911-10-19	BOYS & GIRLS CLUB	12,450	9,338	12,450	0	12,450	12,450
01-5913-10-19	NOAH'S ARC	80,000	97,800	90,000	38,250	105,000	120,000
	PUBLIC ASSISTANCE	119,450	134,138	129,450	51,750	144,450	159,450



Municipal Court



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:

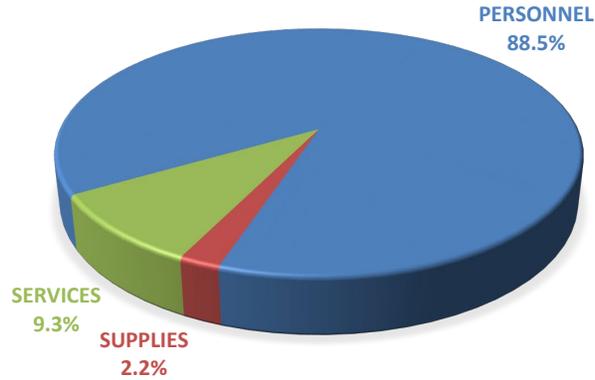
- Process 100% of all cases into LT Systems (court software) within two business days of date of violation.
- Continue to strive to facilitate the timely disposition of case with prompt and courteous service.
- Continue to provide fair and equal access to all citizens.
- Maintain an 80% disposed / resolved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

	Actual 2020	Actual 2021	Actual 2022	Budgeted 2023	Estimated 2024
# of cases filed within two b. day	3,911	3,734	5,000	5,000	5,000
Cases Disposed / Resolved	3,026 (78%)	4,021 (107%)	5,075 (101%)	5,200 (104%)	5,000 (100%)
Class C Misdemeanors Warrants Signed	1,280	2,227	1,000	2200	1,500
Class C Misdemeanors Warrants Recalled / Served	1,066	2,173	2,000	1,802	1,500
Total Revenue	\$481,269	\$507,060.	\$650,000	\$ N/A	NA
City’s Portion	\$276,469	\$292,129	\$402,000	\$ N/A	NA

**CITY OF GAINESVILLE
BUDGET 2023-2024
GENERAL FUND MUNICIPAL COURT**

ACCOUNT NUMBER	DESCRIPTION	2021-22	2021-22	2022-23	2022-23	2022-23	2023-24
		BUDGET	ACTUAL	ADOPTED BUDGET	ACTUAL SIX MONTHS	REVISED BUDGET	PROPOSED BUDGET
01-5101-10-21	SALARIES	184,922	175,301	192,292	89,153	188,359	196,424
01-5106-10-21	OVERTIME	4,500	993	4,500	524	4,500	4,500
01-5110-10-21	LONGEVITY	1,560	1,560	1,320	1,320	1,320	1,560
01-5111-10-21	RETIREMENT	24,541	22,836	25,937	11,800	25,321	27,862
01-5112-10-21	FICA	14,838	13,547	15,748	6,936	15,094	16,270
01-5116-10-21	HEALTH/LIFE INSURANC	27,259	24,106	32,986	14,447	28,191	31,238
01-5118-10-21	HEALTH/LIFE/CAREFLITE	317	297	329	208	444	425
01-5119-10-21	OTHER PAYROLL EXPENS	1,419	1,549	960	923	1,920	1,920
	SUBTOTAL SALARIES AND BENEFITS	259,356	240,189	274,072	125,310	265,149	280,199
01-5201-10-21	OFFICE SUPPLIES	2,000	1,572	2,000	428	1,500	2,000
01-5202-10-21	POSTAGE	1,000	1,000	2,000	760	2,000	2,400
01-5299-10-21	MISCELLANEOUS SUPPLI	2,000	1,628	2,000	1,067	2,000	2,500
	SUBTOTAL SUPPLIES	5,000	4,199	6,000	2,255	5,500	6,900
01-5319-10-21	SOFTWARE MAINTENANCE	1,300	1,300	0	0	0	0
	SUBTOTAL SOFTWARE MAINTENANCE	1,300	1,300	0	0	0	0
01-5403-10-21	GENERAL INSURANCE	130	104	130	29	130	221
01-5404-10-21	PROFESSIONAL FEES	17,000	15,414	16,000	4,572	18,000	18,000
01-5406-10-21	TRAVEL, TRAINING & S	1,800	1,800	2,500	600	2,000	2,500
01-5418-10-21	AUTO ALLOWANCE	5,335	5,355	5,280	2,539	5,280	5,280
01-5499-10-21	MISCELLANEOUS SERVIC	3,500	1,620	4,000	139	2,000	3,500
	SUBTOTAL SERVICES	27,765	24,293	27,910	7,878	27,410	29,501
	MUNICIPAL COURT	293,421	269,981	307,982	135,443	298,059	316,600

**CITY OF GAINESVILLE
BUDGET 2023-2024
GENERAL FUND MUNICIPAL COURT**



EXPENDITURE SUMMARY

CLASSIFICATION	2021-22	2021-22	2022-23	2022-23	2022-23	2023-24
	BUDGET	ACTUAL	ADOPTED	ACTUAL	REVISED	PROPOSED
			BUDGET	SIX MONTHS	BUDGET	BUDGET
PERSONNEL	259,356	240,189	274,072	125,310	265,149	280,199
SUPPLIES	5,000	4,199	6,000	2,255	5,500	6,900
SERVICES	27,765	24,293	27,910	7,878	27,410	29,501
MINOR EQUIPMENT/PROJECTS	0	0	0	0	0	0
CAPITAL OUTLAY	0	0	0	0	0	0
TOTAL	292,121	268,681	307,982	135,443	298,059	316,600

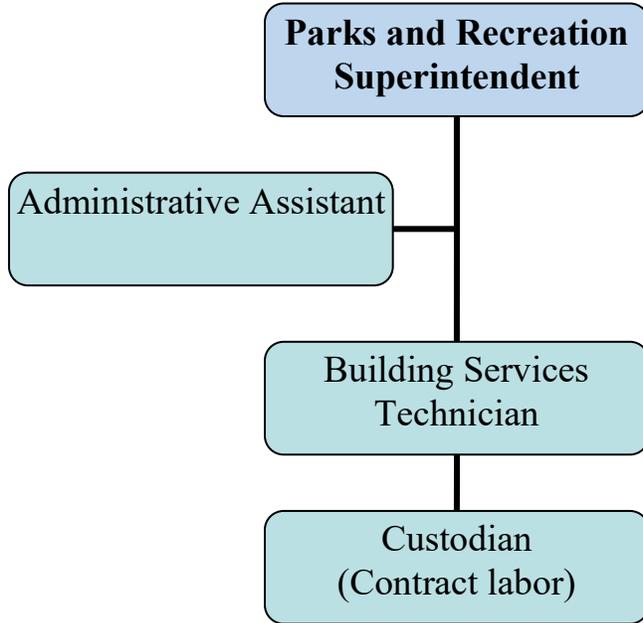
WORKLOAD/DEMAND

	ACTUAL	ACTUAL	ACTUAL	BUDGET	ESTIMATED
	2020	2021	2022	2023	2024
CASES FILED	4,454	4,454	5,000	5,000	6,000
CASES DISPOSED/RESOLVED	4,000	4,000	6,000	5,075	6,000
WARRANTS ISSUED	1,000	1,000	1,000	1,000	1,500

STAFFING

POSITION	ACTUAL	ACTUAL	ACTUAL	BUDGET	PROPOSED
	2020	2021	2022	2023	2024
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
TOTAL MUNICIPAL COURT	4	4	4	4	4

Civic Center



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:

- Implementation of energy efficient windows in our offices and meeting rooms
- Implementation of a online reservation and payable software system
- Replacement of two 5 ton rooftop HVAC systems
- Planning and design phase for the Civic Center expansion
- Implementing new tables (including rounds) 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.

	Actual 2020	Actual 2021	Actual 2022	Actual to date 2023	Budgeted 2024
Send comment inquiries to prior clients	35	35	25	20	30
# of wedding receptions	2	25	7	5	3
# of Quinceanera	5	20	11	4	3
# of Civic Center information brochures handed out	75	100	75	24	100
Hosting area meeting from tourist groups	0	2	0	1	2
Average # of contracts	100	450	384	200	60
Nonprofits clients	20	200	220	115	35
Collections rates	100%	100%	100%	100%	100%
New Chamber of Commerce contacts / clients	0	5	1	2	2
Civic Center to host tradeshow events to spur revenue	0	1	0	0	1

Major Goals for Fiscal Year 2023-24

Oversee the implementation of the Civic Center expansion
Updating our SOP's for the potential Civic Center expansion.
Multi-tasking staff performance during Civic Center downtime
Replacement of Civic Center final 15 ton rooftop HVAC

Goal 2: Improve Gainesville's basic infrastructure.

Objectives for Goal 2:

2.7 Complete construction of Civic Center expansion. (01-5101-10-43 through 01-5119-10-43)

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

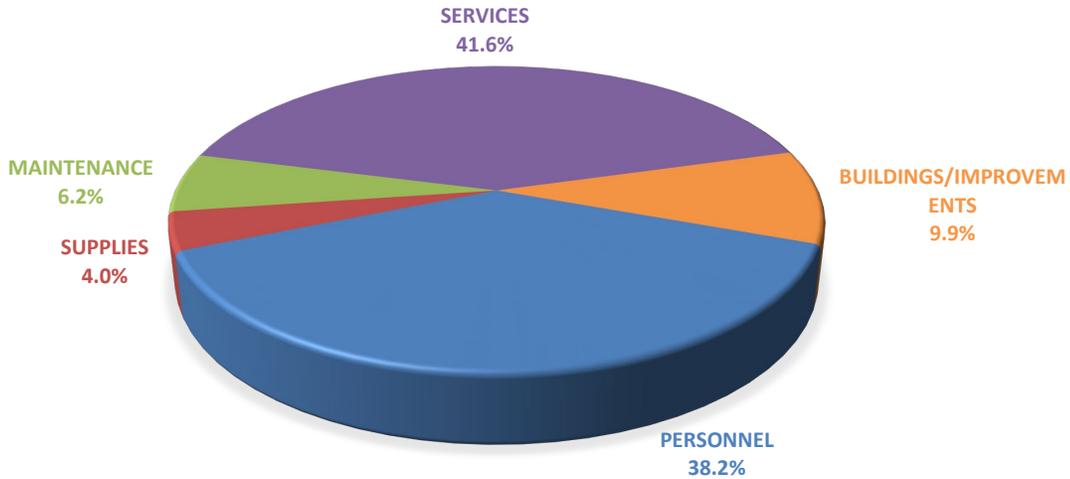
Objectives for Goal 7:

- 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)
- 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 2023-2024
GENERAL FUND CIVIC CENTER**

ACCOUNT NUMBER	DESCRIPTION	2021-22	2021-22	2022-23	2022-23	2022-23	2023-24
		REVISED BUDGET	ACTUAL	ADOPTED BUDGET	ACTUAL SIX MONTHS	REVISED BUDGET	PROPOSED BUDGET
01-5101-10-43	SALARIES	70,192	68,837	72,806	34,148	72,605	76,461
01-5106-10-43	OVERTIME	3,000	2,253	3,000	1,083	3,000	3,000
01-5107-10-43	HOLIDAY PAY	400	159	400	336	400	400
01-5110-10-43	LONGEVITY	540	540	600	600	600	720
01-5111-10-43	RETIREMENT	9,189	8,944	9,678	4,575	9,733	10,682
01-5112-10-43	FICA	5,687	5,355	5,876	2,730	5,854	6,238
01-5116-10-43	HEALTH/LIFE INSURANC	14,340	12,906	16,480	9,607	16,474	15,606
01-5118-10-43	WORKER COMPENSATION	883	848	929	581	1,254	1,245
01-5119-10-43	OTHER PAYROLL EXPENS	152	576	0	462	960	960
	SUBTOTAL SALARIES AND BENEFITS	104,383	100,418	109,769	54,121	110,880	115,312
01-5201-10-43	OFFICE SUPPLIES	2,500	2,445	2,500	579	2,500	2,500
01-5202-10-43	POSTAGE	400	1	400	19	400	400
01-5208-10-43	CLEANING SUPPLIES	3,290	3,382	3,290	585	3,290	3,290
01-5295-10-43	TABLE & CHAIR REPLAC	4,000	3,769	4,000	47	4,000	4,000
01-5299-10-43	MISCELLANEOUS SUPPLI	2,010	2,169	2,010	1,203	2,010	2,010
	SUBTOTAL SUPPLIES	12,200	11,766	12,200	2,434	12,200	12,200
01-5302-10-43	BUILDING MAINTENANCE	13,000	12,604	13,000	6,598	13,000	13,000
01-5303-10-43	GROUNDS MAINTENANCE	1,700	1,697	1,700	266	1,700	1,700
01-5304-10-43	MACHINERY & EQUIPMEN	2,700	2,558	2,700	1,241	2,700	2,700
01-5305-10-43	VEHICLE MAINTENANCE	1,000	997	1,000	25	1,000	1,000
01-5309-10-43	OFFICE EQUIPMENT MAI	425	352	425	108	425	425
	SUBTOTAL MAINTENANCE	18,825	18,208	18,825	8,239	18,825	18,825
01-5401-10-43	COMMUNICATIONS	2,445	2,383	2,445	674	2,445	2,445
01-5403-10-43	GENERAL INSURANCE	7,121	7,221	7,157	4,158	7,791	7,791
01-5404-10-43	PROFESSIONAL FEES	1,000	698	1,000	177	1,000	1,000
01-5405-10-43	ADVERTISING	1,000	687	1,000	26	1,000	1,000
01-5406-10-43	TRAINING	1,000	717	1,000	117	1,000	1,000
01-5408-10-43	ELECTRIC UTILITY SER	9,500	10,257	9,500	3,104	9,500	9,500
01-5409-10-43	CONTRACTUAL SERVICES	27,648	27,987	27,648	7,594	27,648	33,828
01-5440-10-43	NATURAL GAS UTILITY	3,060	3,051	3,060	1,903	3,060	3,060
01-5441-10-43	SOLID WASTE UTILITY	3,312	3,311	3,427	1,592	3,427	3,427
01-5442-10-43	WATER/SEWER UTILITY	7,000	6,909	7,263	3,196	7,263	7,500
01-5446-10-43	STORM WATER UTILITY	3,000	2,999	3,000	1,345	3,000	3,000
01-5455-10-43	UNIFORM PURCHASE/REN	2,800	2,779	2,800	1,403	2,800	2,800
01-5460-10-43	OFFICE EQUIPMENT REN	1,224	1,103	1,224	479	1,224	1,224
01-5498-10-43	SANTA FE DEPOT EXPEN	45,400	35,091	45,400	20,365	45,400	45,400
01-5499-10-43	MISCELLANEOUS SERVIC	2,650	4,295	2,650	54	2,650	2,650
	SUBTOTAL SERVICES	118,160	109,491	118,574	46,184	119,208	125,625
01-5504-10-43	MACHINERY & EQUIPMEN	0	0	12,000	13,900	13,900	0
	SUBTOTAL MACHINERY AND EQUIPMENT	0	0	12,000	13,900	13,900	0
01-6502-10-43	BUILDINGS	35,000	35,000	45,000	0	45,000	30,000
01-6505-10-43	VEHICLE	0	0	0	0	0	0
	SUBTOTAL CAPITAL	35,000	35,000	45,000	0	45,000	30,000
	CIVIC CENTER	288,568	274,881	316,368	124,878	320,013	301,962

**CITY OF GAINESVILLE
BUDGET 2023-2024
GENERAL FUND CIVIC CENTER**



EXPENDITURE SUMMARY

CLASSIFICATION	2021-22	2021-22	2022-23	2022-23	2022-23	2023-24
	REVISED	ACTUAL	ADOPTED	ACTUAL	REVISED	PROPOSED
			BUDGET	SIX MONTHS	BUDGET	BUDGET
PERSONNEL	104,383	100,418	109,769	54,121	110,880	115,312
SUPPLIES	12,200	11,766	12,200	2,434	12,200	12,200
MAINTENANCE	18,825	18,208	18,825	8,239	18,825	18,825
SERVICES	118,160	109,491	118,574	46,184	119,208	125,625
MACHINERY AND EQUIPMENT	0	0	12,000	13,900	13,900	0
BUILDINGS/IMPROVEMENTS	35,000	35,000	45,000	0	45,000	30,000
TOTAL	288,568	274,881	316,368	124,878	320,013	301,962

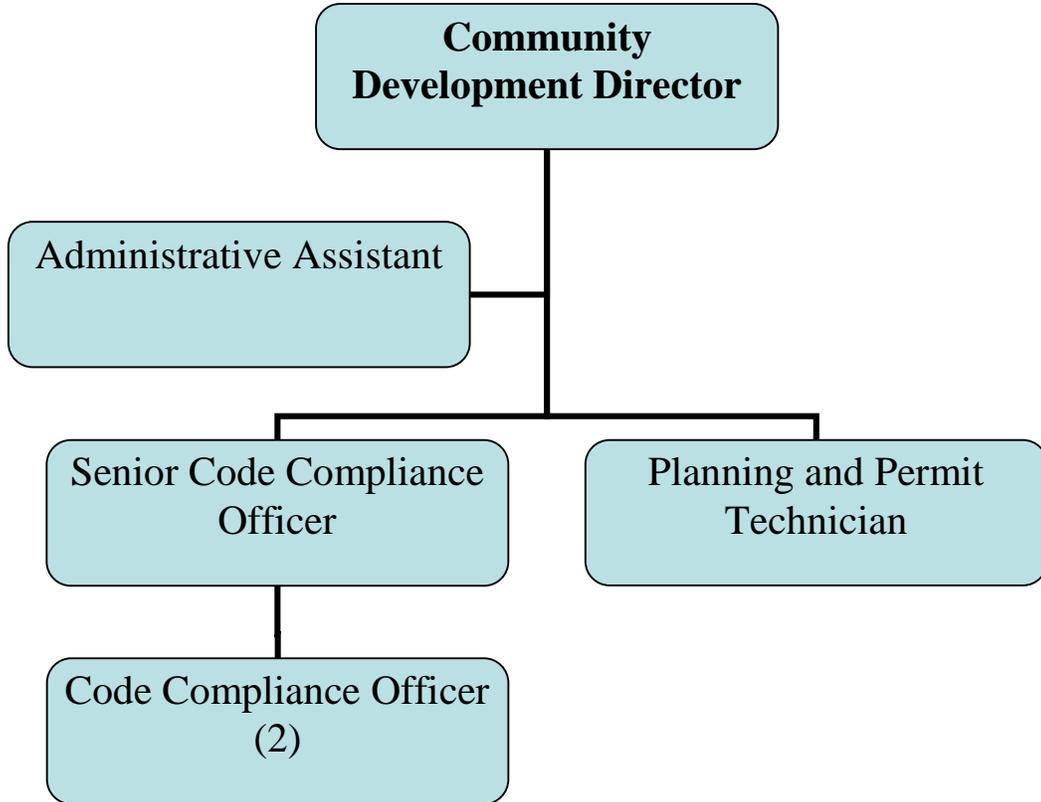
WORKLOAD/DEMAND

	ACTUAL	ACTUAL	ACTUAL	BUDGET	ESTIMATED
	2020	2021	2022	2023	2024
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	150	150	150	150	75
RENTALS MEETING ROOMS	350	350	350	350	350
RENTAL DEPOT	50	50	50	50	25

STAFFING

POSITION	ACTUAL	ACTUAL	ACTUAL	BUDGET	PROPOSED
	2020	2021	2022	2023	2024
CIVIC CENTER OPERATIONS					
ADMINISTRATIVE ASSISTANT		1	1	1	1
BUILDING SERVICES TECHNICIAN		1	1	1	1
TOTAL CIVIC CENTER OPERATIONS		2	2	2	2

Community Development
(Planning and Zoning, Code Compliance)



- At mid-year, 16 substandard structures have been brought into compliance through demolition and BSC ordered repairs.
- Implemented following ordinances:
 - Impact fees

Departmental Performance Measures:

- Provide efficient review and permitting process for building permits and plats.
- Efficiently and effectively enforce the Code of Ordinances.

	Estimated 2023	
Commercial plans reviewed within 10 business days	100%	
Residential plans reviewed within 5 business days	100%	
Inspections performed by next business day.	100%	
Certificate of Occupancy inspections completed within 72 hours.	95% Estimated Base Minimum to achieve, based on estimate.	100 95
Percentage of Code Enforcement cases brought into voluntary compliance within 10 days.	95% Estimated Base Minimum to achieve, based on estimate.	1000 955
Percent of cases brought to BSC	No More than 5% Estimated % to Goal	1000 30 97%
Percent of cases brought to compliance via citations	No More than 5% Estimated % to Goal	1000 15 98.5%

Major Goals FY 2023 - 2024:

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

Goal 3: Improve the visual appearance of Gainesville.

Objectives for Goal 3:

- 3.1 Bring 30 substandard structures into compliance with City codes (see Goal 6.1).
(01-5409-11-17).

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

Objectives for Goal 4:

- 4.6 Start implementation of new financial, permit, and agenda software.

Goal 6: Provide a safe and prepared City.

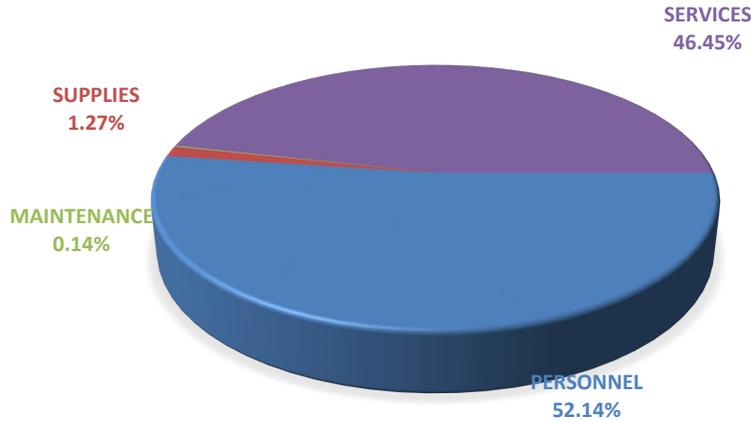
Objectives for Goal 6:

- 6.1 Bring 30 substandard structures into compliance with City codes (see Goal 3.1).
(01-5409-11-17).

**CITY OF GAINESVILLE
BUDGET 2023-2024
GENERAL FUND PLANNING AND ZONING**

ACCOUNT NUMBER	DESCRIPTION	2021-22 REVISED BUDGET	2021-22 ACTUAL	2022-23 ADOPTED BUDGET	2022-23 ACTUAL SIX MONTHS	2022-23 REVISED BUDGET	2023-24 PROPOSED BUDGET
01-5101-11-10	SALARIES	114,650	108,758	129,416	56,065	122,224	131,137
01-5106-11-10	OVERTIME	500	86	500	86	500	500
01-5110-11-10	LONGEVITY	180	180	120	0	0	60
01-5111-11-10	RETIREMENT	15,181	14,391	17,829	7,688	16,826	18,754
01-5112-11-10	FICA	9,095	8,430	10,824	4,596	10,130	10,952
01-5114-11-10	UNEMPLOYMENT BENEFIT	0	4,419	0	0	0	0
01-5116-11-10	HEALTH/LIFE INSURANC	14,208	11,175	16,506	8,251	15,117	15,632
01-5118-11-10	WORKER COMPENSATION	197	213	226	135	295	286
01-5119-11-10	OTHER PAYROLL EXPENS	3,305	3,382	6,800	3,269	6,800	6,800
	SUBTOTAL SALARIES AND BENEFITS	157,316	151,034	182,221	80,090	171,892	184,121
01-5201-11-10	OFFICE SUPPLIES	3,000	3,707	2,500	2,517	3,000	3,000
01-5202-11-10	POSTAGE	2,500	294	2,500	247	1,000	1,500
01-5299-11-10	MISCELLANEOUS SUPPLI	1,000	124	800	190	1,000	0
	SUBTOTAL SUPPLIES	6,500	4,126	5,800	2,954	5,000	4,500
01-5302-11-10	BUILDING MAINTENANCE	150	0	150	0	150	150
01-5309-11-10	OFFICE EQUIPMENT MAI	0	0	0	389	500	500
	SUBTOTAL MAINTENANCE	150	0	150	389	650	650
01-5401-11-10	COMMUNICATIONS	1,000	988	1,000	488	1,000	1,000
01-5403-11-10	GENERAL INSURANCE	221	114	222	32	221	221
01-5404-11-10	PROFESSIONAL FEES	1,200	458	1,000	723	1,250	1,500
01-5405-11-10	ADVERTISING	2,000	786	2,000	1,059	2,000	2,000
01-5406-11-10	TRAINING	4,000	937	4,000	841	2,500	3,500
01-5409-11-10	CONTRACTUAL SERVICES	145,000	98,138	140,000	61,908	140,000	135,000
01-5418-11-10	AUTO ALLOWANCE	4,300	3,895	4,300	1,934	4,179	4,300
01-5460-11-10	OFFICE EQUIPMENT REN	3,500	3,234	3,500	1,354	3,500	3,500
01-5499-11-10	MISCELLANEOUS SERVIC	5,000	8,229	5,000	6,224	12,000	13,000
	SUBTOTAL SERVICES	166,221	116,777	161,022	74,561	166,650	164,021
	PLANNING & ZONING	330,187	271,937	349,193	157,994	344,192	353,292

**CITY OF GAINESVILLE
BUDGET 2023-2024
GENERAL FUND PLANNING AND ZONING**



EXPENDITURE SUMMARY

CLASSIFICATION	2021-22	2021-22	2022-23	2022-23	2022-23	2023-24
	REVISED	ACTUAL	ADOPTED	ACTUAL	REVISED	PROPOSED
			BUDGET	SIX MONTHS	BUDGET	BUDGET
PERSONNEL	157,316	151,034	182,221	80,090	171,892	184,121
SUPPLIES	6,500	4,126	5,800	2,954	5,000	4,500
MAINTENANCE	0	0	0	389	500	500
SERVICES	166,221	116,777	161,022	74,561	166,650	164,021
TOTAL	330,037	271,937	349,043	157,994	344,042	353,142

WORKLOAD/DEMAND

	ACTUAL	ACTUAL	ACTUAL	BUDGETED	PROPOSED
	2020	2021	2022	2023	2024
PERMITS ISSUED	900	1,389	1,233	1,000	1,350
BUILDING INSPECTIONS	1,200	1,282	1,500	1,300	2,000
RESIDENTIAL PERMITS	115	930	50	930	1,100
NEW HOUSING UNITS	20	20	40	50	250
COMMERCIAL PERMITS	50	10	20	10	15
CERTIFICATES OF OCCUPANCY	70	78	100	100	150
P&Z MEETINGS	10	9	9	9	10
BA MEETINGS	3	1	2	2	3
SUBDIVISION PLATS	5	5	10	5	20
REZONING REQUESTS	4	2	5	5	5
VARIANCE REQUESTS	5	3	3	3	3
SPECIFIC USE PERMITS	1	2	1	1	5

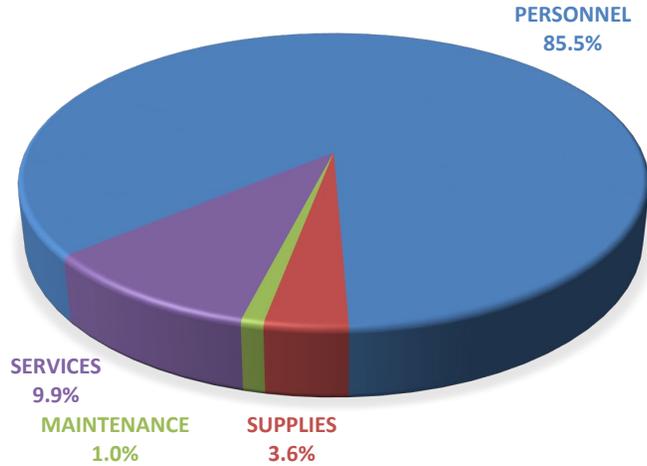
STAFFING

POSITION	ACTUAL	ACTUAL	ACTUAL	REVISED	PROPOSED
	2020	2021	2022	2023	2024
PLANNING AND ZONING					
COMMUNITY SERVICES DIRECTOR	1	1	1	1	1
PLANNING AND PERMIT TECHICIAN	1	1	1	1	1
TOTAL PLANNING AND ZONING	2	2	2	2	2

**CITY OF GAINESVILLE
BUDGET 2023-2024
GENERAL FUND CODE COMPLIANCE**

ACCOUNT NUMBER	DESCRIPTION	2021-22 REVISED BUDGET	2021-22 ACTUAL	2022-23 ADOPTED BUDGET	2022-23 ACTUAL SIX MONTHS	2022-23 REVISED BUDGET	2023-24 PROPOSED BUDGET
01-5101-11-17	SALARIES	143,528	115,931	175,214	64,970	153,566	181,696
01-5106-11-17	OVERTIME	2,934	9,379	1,500	4,597	10,000	5,000
01-5110-11-17	LONGEVITY	480	480	600	600	600	780
01-5111-11-17	RETIREMENT	18,251	15,650	22,405	8,819	20,722	24,677
01-5112-11-17	FICA	10,972	9,034	13,603	5,010	12,172	14,411
01-5116-11-17	HEALTH/LIFE INSURANC	24,287	19,367	32,960	13,731	27,465	31,212
01-5118-11-17	WORKER COMPENSATION	416	(1,918)	512	267	644	689
01-5119-11-17	OTHER PAYROLL EXPENS	720	728	500	433	900	900
	SUBTOTAL SALARIES AND BENEFITS	201,588	168,755	247,294	98,428	226,069	259,365
01-5201-11-17	OFFICE SUPPLIES	3,000	2,289	3,000	293	3,000	3,000
01-5202-11-17	POSTAGE	2,500	1,181	2,500	677	1,500	2,500
01-5206-11-17	FUELS OILS LUBRICANT	2,500	2,236	3,400	827	2,400	3,000
01-5207-11-17	SMALL TOOLS AND INST	2,000	482	2,000	161	2,000	2,000
01-5299-11-17	MISCELLANEOUS SUPPLI	500	320	500	290	500	500
	SUBTOTAL SUPPLIES	10,500	6,507	11,400	2,247	9,400	11,000
01-5305-11-17	VEHICLE MAINTENANCE	3,000	1,587	2,500	643	2,500	3,000
	SUBTOTAL MAINTENANCE	3,000	1,587	2,500	643	2,500	3,000
01-5401-11-17	COMMUNICATIONS	3,000	2,139	3,000	629	2,000	3,000
01-5402-11-17	DUES & SUBSCRIPTIONS	1,000	425	1,000	163	1,000	1,000
01-5403-11-17	GENERAL INSURANCE	1,350	1,140	1,350	587	1,350	1,350
01-5404-11-17	PROFESSIONAL FEES	5,000	2,692	4,500	967	3,000	4,000
01-5405-11-17	ADVERTISING	3,500	2,748	3,500	316	3,500	3,500
01-5406-11-17	TRAINING	6,000	3,318	6,000	721	4,000	6,000
01-5409-11-17	CONTRACTUAL SERVICES	15,000	10,550	10,000	0	10,000	10,000
01-5455-11-17	UNIFORM PURCHASE/REN	1,000	738	500	185	500	750
01-5499-11-17	MISCELLANEOUS SERVIC	500	93	500	0	500	500
	SUBTOTAL SERVICES	36,350	23,843	30,350	3,568	25,850	30,100
	CODE COMPLIANCE	251,438	200,692	291,544	104,885	263,819	303,465

**CITY OF GAINESVILLE
BUDGET 2023-2024
GENERAL FUND CODE COMPLIANCE**



EXPENDITURE SUMMARY

CLASSIFICATION	2021-22	2021-22	2022-23	2022-23	2022-23	2023-24
	REVISED	ACTUAL	ADOPTED BUDGET	ACTUAL SIX MONTHS	REVISED BUDGET	PROPOSED BUDGET
PERSONNEL	201,588	168,755	247,294	98,428	226,069	259,365
SUPPLIES	10,500	6,507	11,400	2,247	9,400	11,000
MAINTENANCE	3,000	1,587	2,500	643	2,500	3,000
SERVICES	36,350	23,843	30,350	3,568	25,850	30,100
TOTAL	251,438	200,692	291,544	104,885	263,819	303,465

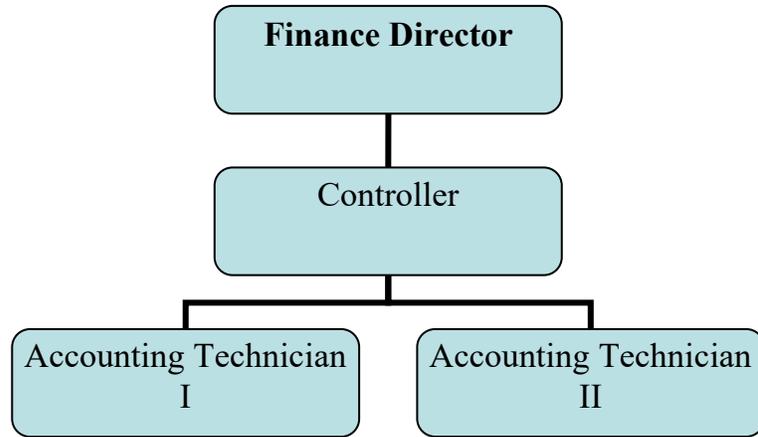
WORKLOAD/DEMAND

	ACTUAL	ACTUAL	ACTUAL	BUDGET	ESTIMATED
	2020	2021	2022	2023	2024
BUILDING AND STANDARDS COMMISSION MEETINGS	5	7	6	7	8
CODE VIOLATIONS INVESTIGATED	1,500	604	715	1,200	1,200
COMPLAINTS CALLED IN	150	100	200	250	350
COMPLAINTS BY OFFICERS	1,500	504	515	950	850
CITATIONS ISSUED	5	11	20	10	20

STAFFING

POSITION	ACTUAL	ACTUAL	ACTUAL	BUDGET	PROPOSED
	2020	2021	2022	2023	2024
CODE COMPLIANCE					
CODE COMPLIANCE OFFICER	3	3	3	3	3
ADMINISTRATIVE ASSISTANT	1	1	1	1	1
TOTAL CODE COMPLIANCE	4	4	4	4	4

Finance



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:

- Maintained all five stars from the Texas State Comptroller for transparency.
- Received Distinguished Budget Presentation Award from the Government Finance Officers Association (GFOA) for 2022 fiscal year budget. This is the twelfth consecutive year this award has been received by the City of Gainesville. The City's budget for the 2023 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 2022.

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.

	Actual 2020	Actual 2021	Actual 2022	Estimated 2023	Budget 2024
Distribute budget spreadsheets – April	Yes	Yes	Yes	Yes	Yes
Distribute monthly Rev/Exp. Reports by the 10 th of each month	100%	100%	100%	100%	100%
Complete 100% of Payrolls 2 days before pay day	100%	100%	100%	100%	100%
GFOA ACFR 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 2023 – 2024:

(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 2023. (01-5101-13-10 and 01-5119-13-10).
- 1.3 Earn the Government Finance Officers Association Distinguished Budget Presentation Award FY 2023-2024. (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 2022-2023. (01-5101-13-10, 01-5119-13-10, 01-5204-13-10, and 01-5404-13-10).
- 1.5 Retain five stars for financial transparency from the Texas Comptroller.

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

Objectives for Goal 4:

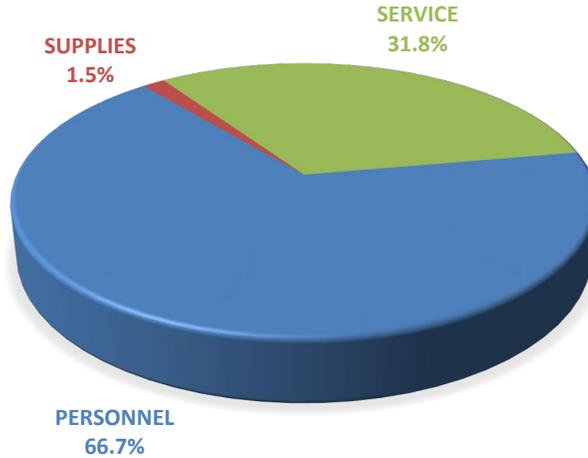
- 4.6 Start implementation of new financial, permit, and agenda software.

**CITY OF GAINESVILLE
BUDGET 2023-2024
GENERAL FUND FINANCE**

ACCOUNT NUMBER	DESCRIPTION	2021-22 REVISED BUDGET	2021-22 ACTUAL	2022-23 ADOPTED BUDGET	2022-23 ACTUAL SIX MONTHS	2022-23 REVISED BUDGET	2023-24 PROPOSED BUDGET
01-5101-13-10	SALARIES	314,977	315,223	335,169	168,516	338,996	338,338
01-5106-13-10	OVERTIME	1,500	1,622	1,500	229	1,500	650
01-5110-13-10	LONGEVITY	1,920	1,920	2,100	2,100	2,100	1,680
01-5111-13-10	RETIREMENT	40,136	40,192	43,471	21,687	43,702	45,377
01-5112-13-10	FICA	24,276	23,842	26,393	12,796	26,078	26,499
01-5116-13-10	HEALTH/LIFE INSURANC	24,919	24,682	32,986	19,230	32,290	31,238
01-5118-13-10	WORKER COMPENSATION	519	524	552	382	767	693
01-5119-13-10	OTHER PAYROLL EXPENS	2,556	2,640	2,520	1,233	2,458	2,360
	SUBTOTAL SALARIES AND BENEFITS	410,803	410,644	444,691	226,172	447,891	446,835
01-5201-13-10	OFFICE SUPPLIES	5,000	5,631	5,000	3,541	5,000	5,000
01-5202-13-10	POSTAGE	3,300	2,241	3,300	1,226	3,300	3,300
01-5204-13-10	BINDING PRTING & REP	1,000	1,017	1,000	584	1,000	1,000
01-5299-13-10	MISCELLANEOUS SUPPLI	600	498	600	333	600	600
	SUBTOTAL SUPPLIES	9,900	9,387	9,900	5,684	9,900	9,900
01-5401-13-10	COMMUNICATIONS	800	683	800	222	800	800
01-5402-13-10	DUES & SUBSCRIPTIONS	1,750	1,335	1,750	590	1,750	1,750
01-5403-13-10	GENERAL INSURANCE	247	213	250	61	250	250
01-5404-13-10	PROFESSIONAL FEES	6,500	3,450	6,500	1,315	6,500	6,500
01-5406-13-10	TRAINING	6,500	5,121	6,500	5,602	6,500	6,500
01-5409-13-10	CONTRACTUAL SERVICES	153,968	131,677	170,000	79,076	170,000	175,000
01-5418-13-10	AUTO ALLOWANCE	3,000	3,042	3,000	1,442	3,000	3,000
01-5456-13-10	OFFICE EQUIPMENT REN	2,600	2,448	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	1,037	1,600	1,520	1,600	1,600
	SUBTOTAL SERVICES	191,965	164,006	208,000	105,847	208,000	213,000
	FINANCE	612,668	584,037	662,591	337,703	665,791	669,735

*Atmos & Oncor Steering Committee fees contain lobbying expenses

**CITY OF GAINESVILLE
BUDGET 2023-2024
GENERAL FUND FINANCE**



EXPENDITURE SUMMARY

CLASSIFICATION	2021-22	2021-22	2022-23	2022-23	2022-23	2023-24
	BUDGET	ACTUAL	BUDGET	ACTUAL SIX MONTHS	REVISED BUDGET	PROPOSED BUDGET
PERSONNEL	410,803	410,644	444,691	226,172	447,891	446,835
SUPPLIES	9,900	9,387	9,900	5,684	9,900	9,900
SERVICE	191,965	164,006	208,000	105,847	208,000	213,000
MACHINERY AND EQUIPMENT	0	0	0	0	0	0
TOTAL	612,668	584,037	662,591	337,703	665,791	669,735

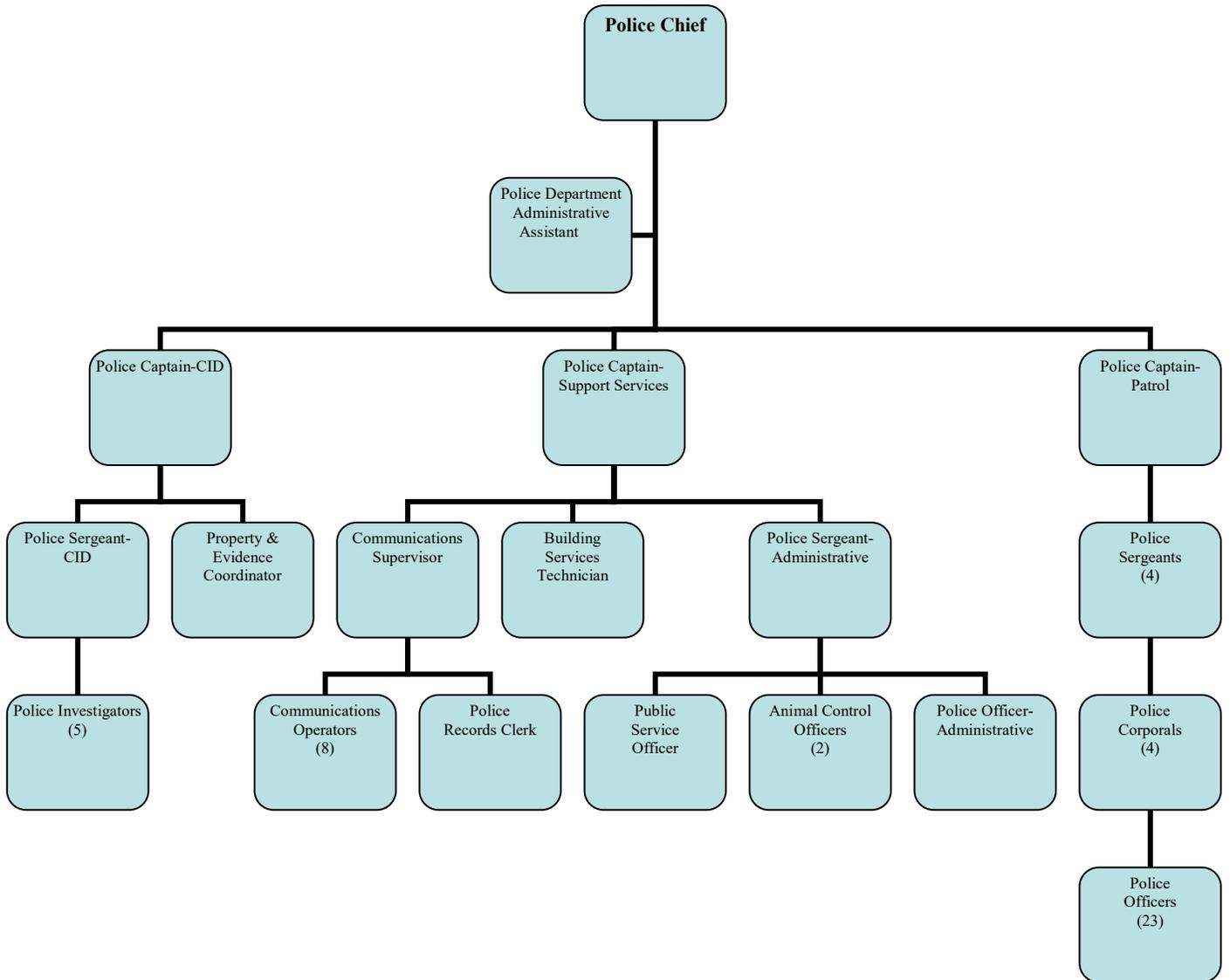
WORKLOAD/DEMAND

	ACTUAL 2020	ACTUAL 2021	ACTUAL 2022	BUDGETED 2023	ESTIMATED 2024
FINANCIAL REPORTS TO COUNCIL	12	12	12	12	12
INVOICES PAID	7,572	7,259	7,500	7,500	7,500
PAYROLLS PROCESSED	28	29	26	26	26
PURCHASE ORDERS PROCESSED	190	123	140	140	140
MISC. AR INVOICES BILLED	1,850	1,855	1,800	1,800	1,800

STAFFING

POSITION	ACTUAL 2020	ACTUAL 2021	ACTUAL 2022	BUDGETED 2023	PROPOSED 2024
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
TOTAL FINANCE ADMINISTRATION	4	4	4	4	4

Police Department



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 take a proactive stance throughout each division 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 22-23):

- 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 Coffee with a Cop, National Night Out, Depot Day, Shop with a Cop, Medal of Honor Host City Program, Spring Fling, and others.
- Conducting annual in-service training.
- Continued Criminal Activity Intelligence Meetings to identify and address ongoing issues.
- Resumed 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 two (2) Patrol units and one (1) CID unit through the Capital Improvement Plan.
- Concluded the fifth year of a five-year Utility Associates Video System Project that provides body-worn cameras and in-car video systems and implemented the first year of a five-year contract renewal.
- Continued the third year of an ongoing plan to replace HVAC systems each year at the Public Safety Center through the Capital Improvement Plan.
- Continued ongoing review of Department directives and procedures in preparation for 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 Uniform Crime Report (UCR) Part 1 Index Crimes.

	Actual 19-20	Actual 20-21	Actual 21-22	Projected 22-23	Estimated 23-24
Maintain average emergency response times below 7 minutes. *	4:45	4:06	3:56	6:30	6:45
Process and respond to all calls for service efficiently and effectively.	27,445	26,354	28,527	29,500	30,000
Review policies and procedures to ensure professional customer service.	10	83	48	45	60
Maintain the number of Index Crimes at or below 800.	586	510	459	400	450
Maintain traffic accidents at or below 850.	715	832	837	825	850
Number of community outreach programs.	21	39	40	40	40

*Response time calculation updated in 22-23 to include total response time from receipt of call to arrival on scene.

Major Goals for Fiscal Year 2023 – 2024:

(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:

- 4.7 Install a trunked radio system for public safety departments (see Goal 6.4).
- 4.8 Replace computers for public safety departments.

Goal 6: Provide a safe and prepared City.

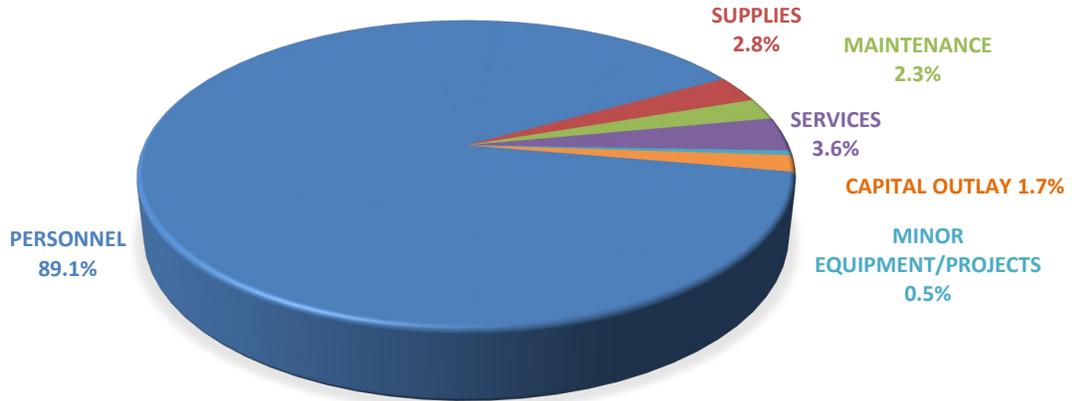
Objectives for Goal 6:

- 6.4 Install a trunked radio system for public safety departments (see Goal 4.7).

**CITY OF GAINESVILLE
BUDGET 2023-2024
GENERAL FUND POLICE**

ACCOUNT NUMBER	DESCRIPTION	2021-22 REVISED BUDGET	2021-22 ACTUAL	2022-23 ADOPTED BUDGET	2022-23 ACTUAL SIX MONTHS	2022-23 REVISED BUDGET	2023-24 PROPOSED BUDGET
01-5101-14-22	SALARIES	3,671,108	3,560,260	3,950,759	1,682,323	3,704,426	4,068,411
01-5106-14-22	OVERTIME	175,000	151,847	150,000	51,725	140,000	140,000
01-5107-14-22	HOLIDAY PAY	146,304	142,258	147,000	82,640	147,000	146,304
01-5110-14-22	LONGEVITY	31,615	31,260	29,200	27,360	27,360	32,040
01-5111-14-22	RETIREMENT	518,510	500,560	558,727	239,988	524,734	596,149
01-5112-14-22	FICA	312,486	295,410	339,227	140,161	311,920	348,133
01-5116-14-22	HEALTH/LIFE INSURANC	395,497	376,829	486,186	248,631	450,526	452,600
01-5118-14-22	WORKER COMPENSATION	29,760	7,386	65,805	44,915	99,333	101,825
01-5119-14-22	OTHER PAYROLL EXPENS	149,827	153,503	151,060	73,856	155,738	157,700
	SUBTOTAL SALARIES AND BENEFITS	5,430,107	5,219,314	5,877,964	2,591,600	5,561,037	6,043,162
01-5201-14-22	OFFICE SUPPLIES	11,000	6,875	12,612	3,282	12,612	12,266
01-5202-14-22	POSTAGE	2,000	1,296	2,000	697	2,000	2,000
01-5206-14-22	FUELS OILS LUBRICANT	95,000	106,997	104,500	44,839	104,500	104,500
01-5207-14-22	SMALL TOOLS AND INST	7,500	4,078	8,100	2,365	8,100	8,372
01-5213-14-22	ANIMAL POUND	43,515	19,669	43,505	8,350	38,000	37,275
01-5220-14-22	AMMUNITION	8,800	44	9,400	9,380	9,400	10,086
01-5285-14-22	INVESTIGATION FUNDS	5,800	1,406	5,800	453	5,000	5,800
01-5299-14-22	MISCELLANEOUS SUPPLI	13,940	11,986	14,500	10,051	14,500	12,380
	SUBTOTAL SUPPLIES	187,555	152,350	200,417	79,417	194,112	192,679
01-5302-14-22	BUILDING MAINTENANCE	26,840	19,374	26,840	14,382	26,840	26,840
01-5304-14-22	MACHINERY & EQUIPMEN	19,840	13,469	19,840	3,157	19,840	20,015
01-5305-14-22	VEHICLE MAINTENANCE	49,000	49,595	49,500	24,484	49,500	49,500
01-5319-14-22	SOFTWARE MAINTENANCE	48,628	47,950	56,416	52,897	56,416	57,124
	SUBTOTAL MAINTENANCE	144,308	130,388	152,596	94,919	152,596	153,479
01-5401-14-22	COMMUNICATIONS	16,440	13,439	16,560	8,003	16,560	16,560
01-5402-14-22	DUES & SUBSCRIPTIONS	6,500	6,043	7,468	3,496	7,468	8,456
01-5403-14-22	GENERAL INSURANCE	55,500	55,188	58,275	29,819	62,098	62,098
01-5404-14-22	PROFESSIONAL FEES	19,620	21,274	20,120	11,650	20,120	28,320
01-5405-14-22	ADVERTISING	1,000	0	1,300	0	1,300	1,300
01-5406-14-22	TRAINING	32,788	29,852	32,788	13,916	32,788	33,137
01-5408-14-22	ELECTRIC UTILITY SER	25,000	27,351	25,000	13,509	25,250	25,250
01-5411-14-22	MACHINERY AND EQUIPM	3,305	3,153	3,305	1,343	3,305	3,305
01-5415-14-22	CRIME/FIRE PREVENTIO	2,500	512	2,500	1,025	2,500	2,500
01-5418-14-22	AUTO ALLOWANCE	6,389	6,389	6,300	3,029	6,300	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	1,200	0	1,201	0	1,200	1,200
01-5440-14-22	NATURAL GAS UTILITY	7,500	7,054	7,500	4,162	7,575	7,575
01-5441-14-22	SOLID WASTE UTILITY	3,017	2,844	3,017	1,185	3,017	3,017
01-5442-14-22	WATER/SEWER UTILITY	8,000	5,900	8,000	3,234	8,000	8,000
01-5446-14-22	STORM WATER UTILITY	3,200	3,079	3,200	1,283	3,100	3,100
01-5450-14-22	CAMERAS	39,000	39,000	0	0	0	0
01-5455-14-22	UNIFORM PURCHASE/REN	18,500	17,786	19,000	4,324	19,000	19,000
01-5499-14-22	MISCELLANEOUS SERVIC	17,680	9,707	10,000	1,112	10,000	10,000
	SUBTOTAL SERVICES	270,239	251,672	228,634	104,189	232,681	242,218
01-5504-14-22	MACHINERY & EQUIPMEN	11,528	18,712	7,590	650	7,590	6,970
01-5508-14-22	OFFICE MACHINERY & E	8,465	7,746	8,080	657	8,080	5,200
01-5530-14-22	POLICE OFFICER EQUIP	19,052	18,222	24,650	19,635	24,650	21,415
	SUBTOTAL MINOR EQUIPMENT/PROJECTS	39,045	44,680	40,320	20,942	40,320	33,585
01-6502-14-22	BUILDINGS	36,321	21,790	29,650	0	29,650	29,555
01-6504-14-22	MACHINERY & EQUIPMEN	0	0	60,000	60,000	60,000	35,000
01-6505-14-22	MOTOR VEHICLES	177,705	79,942	42,823	0	49,085	33,155
01-6508-14-22	OFFICE MACHINERY & EQUIPMENT	0	0	0	0	0	18,600
	SUBTOTAL CAPITAL	214,026	101,732	132,473	60,000	138,735	116,310
	POLICE	6,285,280	5,900,137	6,632,404	2,951,067	6,319,481	6,781,433

**CITY OF GAINESVILLE
BUDGET 2023-2024
GENERAL FUND POLICE**



EXPENDITURE SUMMARY

CLASSIFICATION	2021-22	2021-22	2022-23	2022-23	2022-23	2023-24
	REVISED	ACTUAL	ADOPTED BUDGET	ACTUAL SIX MONTHS	REVISED BUDGET	PROPOSED BUDGET
PERSONNEL	5,430,107	5,219,314	5,877,964	2,591,600	5,561,037	6,043,162
SUPPLIES	187,555	152,350	200,417	79,417	194,112	192,679
MAINTENANCE	144,308	130,388	152,596	94,919	152,596	153,479
SERVICES	270,239	251,672	228,634	104,189	232,681	242,218
MINOR EQUIPMENT/PROJECTS	39,045	44,680	40,320	20,942	40,320	33,585
CAPITAL OUTLAY	214,026	101,732	132,473	60,000	138,735	116,310
TOTAL	6,285,280	5,900,137	6,632,404	2,951,067	6,319,481	6,781,433

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

**CITY OF GAINESVILLE
BUDGET 2023-2024
GENERAL FUND POLICE**

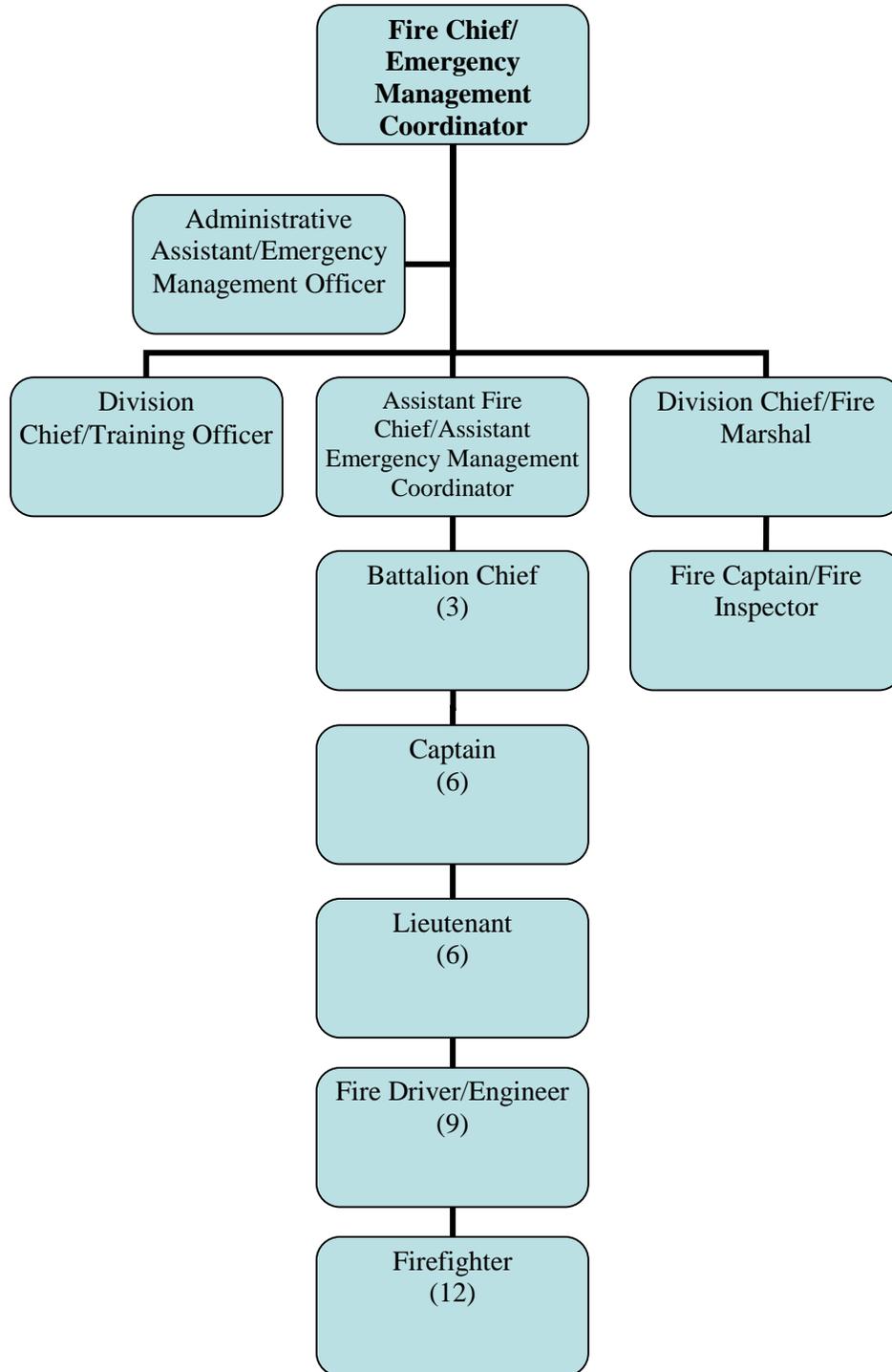
WORKLOAD/DEMAND

	ACTUAL 2020	ACTUAL 2021	ACTUAL 2022	ESTIMATED 2023	ESTIMATED 2024
CALLS FOR SERVICE (ALL)	30,637	30,458	32,000	33,000	34,000
CALLS FOR SERVICE (PD)	27,445	26,354	27,000	28,000	30,000
CITATIONS ISSUED (Citations and Warnings)	7,263	6,567	8,000	9,000	9,000
ALARMS (Burglary, Robbery)	826	787	800	800	850
DISTURBANCES (Includes Domestic)	1,115	1,120	1,100	1,200	1,150
ACCIDENTS (Major, Minor, Hit and Run)	715	832	875	925	850
MURDER	1	0	0	0	0
ROBBERY	9	10	5	8	6
AGGRAVATED ASSAULT	68	48	50	55	60
VEHICLE THEFT	28	48	40	40	45
BURGLARY	82	71	50	70	60
THEFT	386	328	325	350	250
RAPE	12	5	5	10	10
CASES ASSIGNED - CID	1,791	1,421	1,250	1,500	1,200
CASES CLEARED - CID (Filed, Exception)	1,208	791	850	900	750
911 CALLS	15,897	15,682	17,000	17,500	14,000
ANIMAL CONTROL CALLS	2,405	2,121	2,500	2,750	3,000

STAFFING

POSITION	ACTUAL 2020	ACTUAL 2021	ACTUAL 2022	BUDGETED 2023	PROPOSED 2024
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	1	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	1	1	1
ANIMAL CONTROL OFFICER	1	1	2	2	2
BUILDING SERVICES TECHNICIAN	1	1	1	1	1
TOTAL POLICE	56	56	56	59	59

Fire Department and Emergency Management



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:

- Provided Code Red presentation for City employee orientation; Promoted sign-ups City-wide
- Participated in Carter BloodCare Blood Emergency Readiness Corps; Hosted multiple blood drives
- EMC attended quarterly GISD Safety Advisory Committee meeting
- Emergency Management participated in planning and monitoring of Christmas Parade and Medal of Honor parade
- Active Shooter training at with GPD and EMS at Gainesville High School
- 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

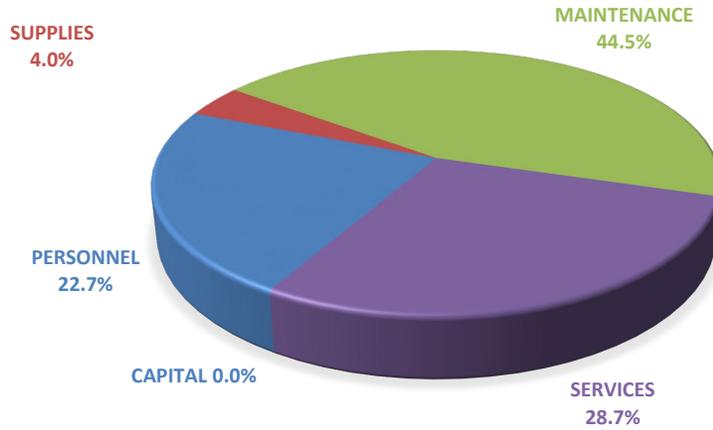
Performance Measures:

	Actual 2020		Actual 2021		Actual 2022		Estimated 2023		Budget 2024	
Publish Public Education Press Releases	Published	5	Published	6	Published	4	Published	4	Published	4
Emergency Management and Homeland Security meetings attended	Scheduled Attended	20 75	Scheduled Attended	20 50	Scheduled Attended (Covid)	20 50	Scheduled Attended (Covid and Winter Storm)	20 20	Scheduled	20
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 4	Grants Maintained	2 5	Grants Maintained (Homeland Security, EMPG, Cares Act)	2 3	Grants Maintained (Homeland Security, Winter Storm, EMPG, Cares Act)	2 3	Grants Maintained	2 3

**CITY OF GAINESVILLE
BUDGET 2023-2024
GENERAL FUND EMERGENCY MANAGEMENT**

ACCOUNT NUMBER	DESCRIPTION	2021-22 REVISED BUDGET	2021-22 ACTUAL	2022-23 ADOPTED BUDGET	2022-23 ACTUAL SIX MONTHS	2022-23 REVISED BUDGET	2023-24 PROPOSED BUDGET
01-5101-15-16	SALARIES	5,889	5,889	6,214	2,886	6,159	7,081
01-5111-15-16	RETIREMENT	728	728	783	361	773	928
01-5112-15-16	FICA	448	445	475	218	468	542
01-5118-15-16	WORKER COMPENSATION	114	115	120	92	196	208
	SUBTOTAL PERSONNEL	7,179	7,177	7,592	3,557	7,596	8,759
01-5201-15-16	OFFICE SUPPLIES	800	797	800	300	800	800
01-5202-15-16	POSTAGE	50	3	50	1	50	50
01-5299-15-16	MISCELLANEOUS SUPPLI	400	395	400	381	400	700
	SUBTOTAL SUPPLIES	1,250	1,195	1,250	682	1,250	1,550
01-5304-15-16	MACHINERY & EQUIPMEN	5,400	5,366	17,225	225	17,225	5,400
01-5319-15-16	SOFTWARE MAINTENANCE	11,750	11,750	11,750	0	11,750	11,750
	SUBTOTAL MAINTENANCE	17,150	17,116	28,975	225	28,975	17,150
01-5401-15-16	COMMUNICATIONS	1,100	1,100	1,100	0	1,100	1,100
01-5402-15-16	DUES & SUBSCRIPTIONS	2,000	1,550	2,000	150	2,000	2,000
01-5403-15-16	GENERAL INSURANCE	25	16	18	4	25	25
01-5406-15-16	TRAINING	6,500	6,390	7,000	1,607	7,000	7,950
01-5408-15-16	ELECTRIC UTILITY SER	1,373	815	1,387	0	0	0
	SUBTOTAL SERVICES	10,998	9,872	11,505	1,762	10,125	11,075
01-5504-15-16	MACHINERY & EQUIPMEN	7,865	7,865	0	0	0	0
	SUBTOTAL EQUIPMENT & MACHINERY	7,865	7,865	0	0	0	0
	EMERGENCY MANAGEMENT	44,442	43,224	49,322	6,225	47,946	38,534

**CITY OF GAINESVILLE
BUDGET 2023-2024
GENERAL FUND EMERGENCY MANAGEMENT**



EXPENDITURE SUMMARY						
CLASSIFICATION	2021-22	2021-22	2022-23	2022-23	2022-23	2023-24
	REVISED	ACTUAL	ADOPTED	ACTUAL	REVISED	PROPOSED
			BUDGET	SIX MONTHS	BUDGET	BUDGET
PERSONNEL	7,179	7,177	7,592	3,557	7,596	8,759
SUPPLIES	1,250	1,195	1,250	682	1,250	1,550
MAINTENANCE	17,150	17,116	28,975	225	28,975	17,150
SERVICES	10,998	9,872	11,505	1,762	10,125	11,075
CAPITAL	7,865	7,865	0	0	0	0
TOTAL	44,442	43,224	49,322	6,225	47,946	38,534

WORKLOAD/DEMAND					
	ACTUAL	ACTUAL	ACTUAL	REVISED	PROPOSED
	2020	2021	2022	2023	2024
NOT APPLICABLE					

STAFFING					
POSITION	ACTUAL	ACTUAL	ACTUAL	BUDGET	BUDGET
	2020	2021	2022	2023	2024
	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 A&M 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
- Participated in FARM program (Firefighters as Role Models) at Chalmers and Edison
- 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

Performance Measures

		Actual 2020	Actual 2021	Actual 2022	Estimated 2023	Budget 2024
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	1,326 *Decrease due to COVID 19	1,400	1,016 *Halted 3 rd qtr. due to fuel expenses	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	9,115	9,000	9,895	9,900	10,000
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	5:30 minutes	5:30 minutes	5:30 minutes	6:00 minutes

Major Goals for Fiscal Year 2023-2024:

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

Goal 2: Improve Gainesville’s basic infrastructure.

Objectives for Goal 2:

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

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

Objectives for Goal 4:

4.7 Install a trunked radio system for public safety departments (see Goal 6.4).

Goal 6: Provide a safe and prepared City.

Objectives for Goal 6:

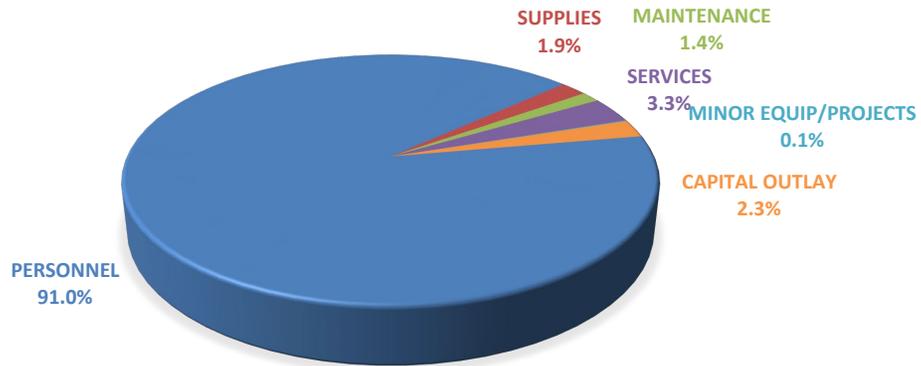
6.2 Start construction on Fire Station #2 (Goal 2.8).

6.4 Install a trunked radio system for public safety departments (see Goal 4.7).

**CITY OF GAINESVILLE
BUDGET 2023-2024
GENERAL FUND FIRE OPERATIONS**

ACCOUNT NUMBER	DESCRIPTION	2021-22	2021-22	2022-23	2022-23	2022-23	2023-24
		REVISED BUDGET	ACTUAL	ADOPTED BUDGET	ACTUAL SIX MONTHS	REVISED BUDGET	PROPOSED BUDGET
01-5101-15-23	SALARIES	2,852,377	2,843,516	2,968,500	1,387,792	2,942,533	3,161,416
01-5106-15-23	OVERTIME	103,000	129,617	100,600	69,946	130,000	150,000
01-5107-15-23	HOLIDAY PAY	210,600	204,784	210,600	123,620	210,600	210,600
01-5110-15-23	LONGEVITY	30,120	30,120	31,740	31,500	31,500	33,960
01-5111-15-23	RETIREMENT	418,464	420,546	440,277	213,346	440,391	491,739
01-5112-15-23	FICA	253,628	250,965	267,311	125,760	262,760	287,161
01-5113-15-23	FRRF	1,872	0	1,872	0	1,872	1,872
01-5116-15-23	HEALTH/LIFE/CAREFLITE	294,142	290,526	346,106	195,091	339,302	327,752
01-5117-15-23	HALF TIME PAY - FIRE	62,218	65,216	62,400	32,525	62,400	62,400
01-5118-15-23	WORKER COMPENSATION	63,471	63,910	65,989	51,390	108,238	108,036
01-5119-15-23	OTHER PAYROLL EXPENS	116,441	117,812	114,120	59,035	126,058	129,060
	SUBTOTAL SALARIES AND BENEFITS	4,406,333	4,417,013	4,609,515	2,290,005	4,655,654	4,963,996
01-5201-15-23	OFFICE SUPPLIES	3,500	3,208	3,500	833	3,500	3,500
01-5202-15-23	POSTAGE	200	115	200	19	200	200
01-5206-15-23	FUELS OILS LUBRICANT	62,000	48,832	65,000	21,164	65,000	55,000
01-5207-15-23	SMALL TOOLS AND INST	37,000	36,273	37,000	11,934	37,000	37,000
01-5208-15-23	CLEANING SUPPLIES	3,500	3,488	3,500	1,598	3,500	3,500
01-5209-15-23	CHEMICAL & MEDICAL S	3,750	3,737	3,750	2,377	3,750	4,250
01-5299-15-23	MISCELLANEOUS SUPPLI	600	808	600	603	625	750
	SUBTOTAL SUPPLIES	110,550	96,461	113,550	38,528	113,575	104,200
01-5302-15-23	BUILDING MAINTENANCE	7,000	7,417	7,000	3,350	7,000	7,800
01-5304-15-23	MACHINERY & EQUIPMEN	6,500	6,563	7,000	3,614	7,000	7,500
01-5305-15-23	VEHICLE MAINTENANCE	40,000	41,315	45,000	26,789	45,000	45,900
01-5309-15-23	OFFICE EQUIPMENT MAI	1,150	1,106	1,150	459	1,150	1,150
01-5319-15-23	SOFTWARE MAINTENANCE	17,000	17,006	12,000	7,715	12,000	12,000
	SUBTOTAL MAINTENANCE	71,650	73,407	72,150	41,925	72,150	74,350
01-5401-15-23	COMMUNICATIONS	10,400	10,819	11,000	5,407	11,000	11,000
01-5402-15-23	DUES & SUBSCRIPTIONS	3,300	3,014	3,300	867	3,300	3,300
01-5403-15-23	GENERAL INSURANCE	35,000	34,407	36,750	14,601	37,606	37,606
01-5404-15-23	PROFESSIONAL FEES	6,500	6,362	6,500	4,146	6,500	6,500
01-5405-15-23	ADVERTISING	250	0	250	0	250	500
01-5406-15-23	TRAINING	31,000	35,592	28,000	11,245	28,000	28,750
01-5408-15-23	ELECTRIC UTILITY SER	8,997	8,625	9,087	3,529	9,178	9,178
01-5413-15-23	TUITION REIMBURSEMEN	2,000	1,439	2,000	41	2,000	2,000
01-5415-15-23	CRIME/FIRE PREVENTIO	2,589	2,647	2,500	920	2,500	2,500
01-5418-15-23	AUTO ALLOWANCE	6,300	6,389	6,300	3,029	6,300	6,300
01-5440-15-23	NATURAL GAS UTILITY	6,060	5,306	6,121	4,014	6,182	6,182
01-5441-15-23	SOLID WASTE UTILITY	3,623	3,542	3,750	1,771	3,750	3,750
01-5442-15-23	WATER/SEWER UTILITY	5,875	3,579	6,095	1,739	6,095	6,095
01-5446-15-23	STORM WATER UTILITY	1,400	732	1,400	366	1,400	1,400
01-5450-15-23	DEBT SERVICE	141,860	141,860	0	0	0	0
01-5455-15-23	UNIFORM PURCHASE/REN	40,625	36,205	47,500	24,747	71,495	51,500
01-5460-15-23	OFFICE EQUIPMENT REN	3,000	2,856	3,000	1,190	3,000	3,000
01-5499-15-23	MISCELLANEOUS SERVIC	2,000	1,908	2,000	130	2,000	2,000
	SUBTOTAL SERVICES	310,779	305,281	175,553	77,742	200,556	181,561
01-5503-15-23	FURNITURE & FIXTURES	2,500	2,500	2,500	696	2,500	3,000
01-5504-15-23	MACHINERY & EQUIPMEN	2,500	1,892	2,500	1,878	2,500	3,000
	SUBTOTAL MINOR EQUIPMENT/PROJECTS	5,000	4,392	5,000	2,574	5,000	6,000
01-6504-15-23	MACHINERY & EQUIPMEN	0	0	0	0	0	50,000
01-6505-15-23	MOTOR VEHICLES	59,956	5,556	0	0	0	74,000
	SUBTOTAL CAPITAL	59,956	5,556	0	0	0	124,000
	FIRE OPERATIONS	4,964,268	4,902,110	4,975,768	2,450,774	5,046,935	5,454,107

**CITY OF GAINESVILLE
BUDGET 2023-2024
GENERAL FUND FIRE OPERATIONS**



EXPENDITURE SUMMARY

CLASSIFICATION	2021-22	2021-22	2022-23	2022-23	2022-23	2023-24
	REVISED	ACTUAL	ADOPTED BUDGET	ACTUAL SIX MONTHS	REVISED BUDGET	PROPOSED BUDGET
PERSONNEL	4,406,333	4,417,013	4,609,515	2,290,005	4,655,654	4,963,996
SUPPLIES	110,550	96,461	113,550	38,528	113,575	104,200
MAINTENANCE	71,650	73,407	72,150	41,925	72,150	74,350
SERVICES	310,779	305,281	175,553	77,742	200,556	181,561
MINOR EQUIP/PROJECTS	5,000	4,392	5,000	2,574	5,000	6,000
CAPITAL OUTLAY	59,956	5,556	0	0	0	124,000
TOTAL	4,964,268	4,902,110	4,975,768	2,450,774	5,046,935	5,454,107

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

**CITY OF GAINESVILLE
BUDGET 2023-2024
GENERAL FUND FIRE OPERATIONS**

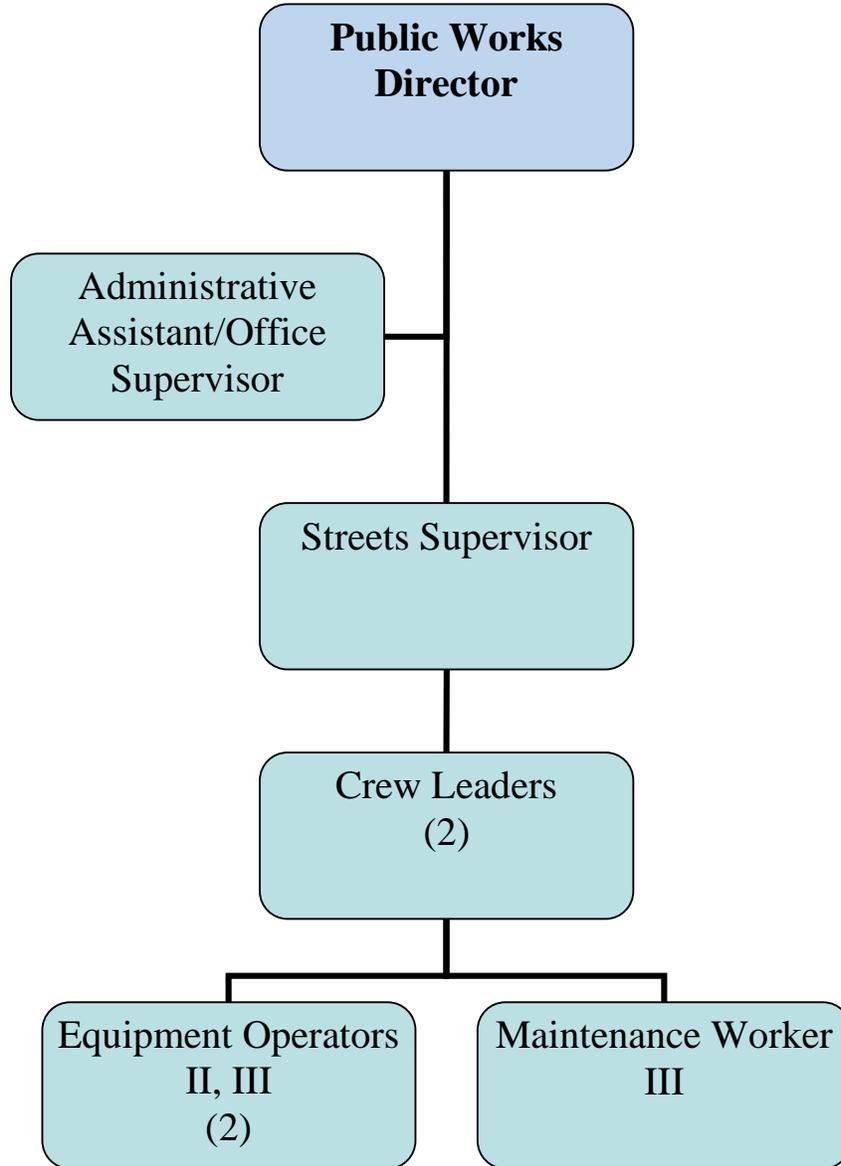
WORKLOAD/DEMAND	ACTUAL 2020	ACTUAL 2021	ACTUAL 2022	ESTIMATED 2023	PROPOSED 2024
TOTAL INCIDENTS	3,302	3,640	3,800	4,000	3,700
TOTAL FIRES	170	147	178	178	180
STRUCTURE FIRES	32	29	32	32	22
VEHICLE FIRES	29	18	30	30	12
VEGETATION FIRES	49	50	50	50	95
RUBBISH FIRES	38	35	40	40	45
OTHER FIRES	22	13	20	20	22
HAZARDOUS CONDITIONS	158	123	160	160	130
SERVICE CALLS	405	472	450	450	400
GOOD INTENT CALLS	275	339	270	300	380
OTHER CALLS	2	2	5	10	15
TOTAL FALSE CALLS	153	184	160	180	150
EMS ASSISTS	2,049	1,926	2,100	2,300	3,100
MOTOR VEHICLE ACCIDENTS	368	425	400	500	460
RESCUE CALLS	17	20	15	20	15
TEXAS TASK FORCE 1 DEPLOYMENTS	1	2	3	3	2
TRAINING HOURS	9,115	8,885	7,000	9,000	10,000
FIRE HYDRANTS MAINTAINED	850	924	890	930	900
FIRE PREVENTION/PUBLIC SAFETY EDUCATION PROGRAMS	24	3	50	30	40
PERSONS REACHED THROUGH SPECIAL EVENTS	242	654	7,000	7,000	8,000
ON-SHIFT INSPECTIONS & PRE FIRE PLANS	206	147	206	170	140
CLASS A OCCUPANCY INSPECTIONS	0	0	0	0	0
FIRE MARSHAL OFFICE INSPECTIONS	800	1,280	1,280	1,280	1,400
HAZARDS IDENTIFIED DURING INSPECTIONS	526	935	550	700	850
HAZARDS CORRECTED	428	830	550	620	800
CERTIFICATE OF OCCUPANCY INSPECTIONS	132	96	110	100	100

*Number of Fire Prevention Programs, not number reached

** Class A Occupancies counted within Fire Marshal office inspections

STAFFING	ACTUAL 2020	ACTUAL 2021	ACTUAL 2022	BUDGETED 2023	PROPOSED 2024
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	9	9	9	9	9
FIRE FIGHTERS	12	12	12	12	15
TOTAL FIRE OPERATIONS	42	42	42	42	45

Public Works
(Administration, Street Maintenance)



**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 2023-2024

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

Goal 2: Improve Gainesville's basic infrastructure.

Objectives for Goal 2:

- 2.1 Complete reconstruction of Field (portion R146 - Potter to Perry).
- 2.2 Complete 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).
- 2.3 Complete 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).
- 2.4 Start construction on Tennie (R111: Clements to Pecan Creek).
- 2.5 Engineer mill and overlay of Lawrence (portion N22: O'neal to north end)

Goal 3: Improve the visual appearance of Gainesville.

Objectives for Goal 3:

- 3.1 Bring 30 substandard structures into compliance with City codes (see Goal 6.1).

Goal 6: Provide a safe and prepared City.

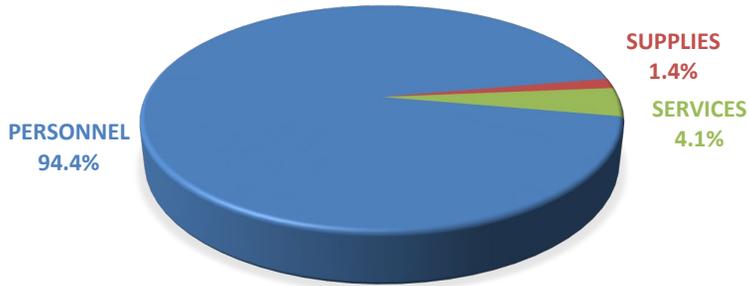
Objectives for Goal 6:

- 6.1 Bring 30 substandard structures into compliance with City codes (see Goal 3.1).

**CITY OF GAINESVILLE
BUDGET 2023-2024
GENERAL FUND PUBLIC WORKS ADMINISTRATION**

ACCOUNT NUMBER	DESCRIPTION	2021-22 REVISED	2021-22 ACTUAL	2022-23 ADOPTED BUDGET	2022-23 ACTUAL SIX MONTHS	2022-23 REVISED BUDGET	2023-24 PROPOSED BUDGET
01-5101-16-10	SALARIES	71,785	71,785	76,014	36,099	75,305	80,038
01-5106-16-10	OVERTIME	400	295	400	0	400	400
01-5110-16-10	LONGEVITY	1,560	1,560	1,620	1,620	1,620	1,680
01-5111-16-10	RETIREMENT	9,268	9,255	9,986	4,784	9,854	10,917
01-5112-16-10	FICA	5,589	5,467	6,063	2,799	5,854	6,375
01-5116-16-10	HEALTH/LIFE/CAREFLITE	7,100	7,040	8,240	4,802	8,235	7,803
01-5118-16-10	WORKER COMPENSATION	120	120	127	84	173	167
01-5119-16-10	OTHER PAYROLL EXPENS	1,237	1,237	1,220	587	1,220	1,220
	SUBTOTAL SALARIES AND BENEFITS	97,059	96,759	103,670	50,774	102,661	108,600
01-5201-16-10	OFFICE SUPPLIES	1,100	996	1,100	187	1,100	1,100
01-5202-16-10	POSTAGE	50	42	50	0	50	50
01-5299-16-10	MISCELLANEOUS SUPPLI	500	468	500	156	500	500
	SUBTOTAL SUPPLIES	1,650	1,506	1,650	343	1,650	1,650
01-5403-16-10	GENERAL INSURANCE	2,700	2,616	2,835	2,755	4,167	4,167
01-5404-16-10	PROFESSIONAL FEES	200	171	200	87	200	200
01-5406-16-10	TRAINING	300	54	300	0	300	300
01-5499-16-10	MISCELLANEOUS SERVIC	75	0	75	0	75	75
	SUBTOTAL SERVICES	3,275	2,841	3,410	2,842	4,742	4,742
	PUBLIC WORKS ADMINISTRATION	101,984	101,106	108,730	53,959	109,053	114,992

**CITY OF GAINESVILLE
BUDGET 2023-2024
GENERAL FUND PUBLIC WORKS ADMINISTRATION**



EXPENDITURE SUMMARY

CLASSIFICATION	2021-22	2021-22	2022-23	2022-23	2022-23	2023-24
	REVISED	ACTUAL	ADOPTED	ACTUAL	REVISED	PROPOSED
			BUDGET	SIX MONTHS	BUDGET	BUDGET
PERSONNEL	97,059	96,759	103,670	50,774	102,661	108,600
SUPPLIES	1,650	1,506	1,650	343	1,650	1,650
SERVICES	3,275	2,841	3,410	2,842	4,742	4,742
TOTAL	101,984	101,106	108,730	53,959	109,053	114,992

WORKLOAD/DEMAND

	ACTUAL	ACTUAL	ACTUAL	ESTIMATED	ESTIMATED
	2020	2021	2022	2023	2024
PREPARE & SUBMIT PAYROLL	26	26	26	26	26
PREPARE & SUBMIT PAYROLL	4	4	4	4	4

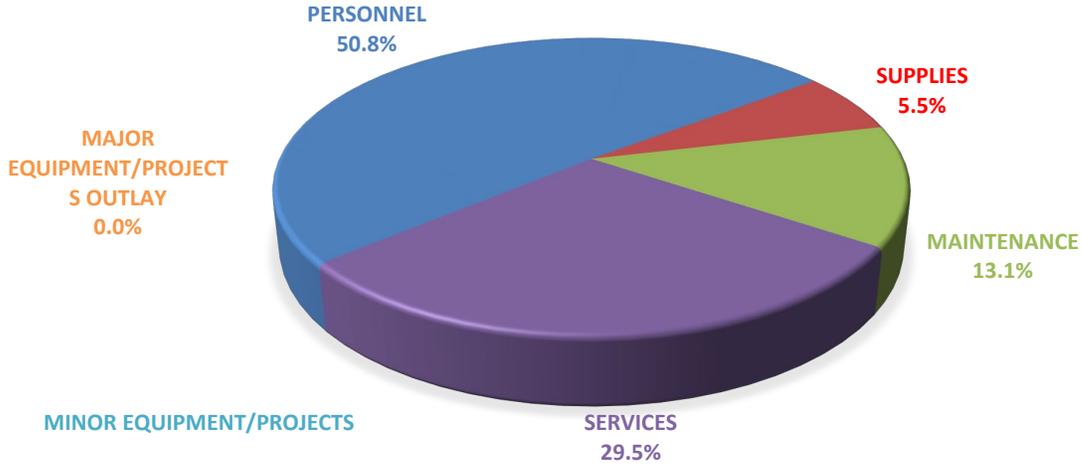
STAFFING

POSITION	ACTUAL	ACTUAL	ACTUAL	ESTIMATED	PROPOSED
	2020	2021	2022	2023	2024
PUBLIC WORKS ADMINISTRATION					
ADMINISTRATIVE ASSISTANT		1	1	1	1
TOTAL PUBLIC WORKS ADMINISTRATION		1	1	1	1

**CITY OF GAINESVILLE
BUDGET 2023-2024
GENERAL FUND STREET MAINTENTANCE**

ACCOUNT NUMBER	DESCRIPTION	2021-22 REVISED	2021-22 ACTUAL	2022-23 ADOPTED BUDGET	2022-23 ACTUAL SIX MONTHS	2022-23 REVISED BUDGET	2023-24 PROPOSED BUDGET
01-5101-16-31	SALARIES	280,506	252,041	314,195	149,128	315,649	338,099
01-5106-16-31	OVERTIME	14,500	5,926	14,500	1,043	14,500	14,500
01-5107-16-31	HOLIDAY PAY	500	0	500	0	500	500
01-5110-16-31	LONGEVITY	5,520	5,520	5,460	5,640	5,640	6,840
01-5111-16-31	RETIREMENT	37,272	32,632	42,232	19,424	42,063	47,246
01-5112-16-31	FICA	22,995	19,941	25,641	11,653	25,438	27,590
01-5114-16-31	UNEMPLOYMENT CLAIMS	0	(815)	0	0	0	0
01-5116-16-31	HEALTH/LIFE INSURANC	33,799	29,361	49,440	27,462	48,062	46,818
01-5118-16-31	WORKER COMPENSATION	8,819	2,500	9,821	5,525	12,723	13,417
01-5119-16-31	OTHER PAYROLL EXPENS	527	527	520	327	701	720
	SUBTOTAL SALARIES AND BENEFITS	404,438	347,633	462,309	220,201	465,276	495,730
01-5201-16-31	OFFICE SUPPLIES	600	221	600	196	600	600
01-5202-16-31	POSTAGE	50	0	50	0	50	50
01-5206-16-31	FUELS OILS LUBRICANT	57,000	59,675	60,000	32,944	60,000	60,000
01-5299-16-31	MISCELLANEOUS SUPPLI	4,000	4,000	4,000	806	4,000	4,000
	SUBTOTAL SUPPLIES	61,650	63,896	64,650	33,946	64,650	64,650
01-5304-16-31	MACHINERY & EQUIPMEN	50,000	50,712	50,000	28,357	50,000	50,000
01-5305-16-31	VEHICLE MAINTENANCE	10,000	9,575	10,000	2,917	10,000	10,000
01-5310-16-31	STREETS ROAD & BRIDG	35,000	35,698	35,000	34,798	45,000	45,000
01-5311-16-31	SIGN & SIGNAL MAINTEN	10,000	9,576	8,000	3,515	8,000	8,000
01-5312-16-31	STREET LIGHT MAINTEN	6,000	4,965	6,000	654	6,000	6,000
01-5319-16-31	TRAFFIC PAINT MAINTEN	12,000	7,514	4,000	1,080	4,000	4,000
01-5399-16-31	MISCELLANEOUS MAINTEN	4,675	4,675	4,675	0	4,675	4,675
	SUBTOTAL MAINTENANCE	127,675	122,715	117,675	71,321	127,675	127,675
01-5401-16-31	COMMUNICATIONS	1,000	724	1,000	483	1,000	1,000
01-5403-16-31	GENERAL INSURANCE	14,015	14,015	14,716	4,498	14,863	14,863
01-5404-16-31	PROFESSIONAL FEES	500	722	500	315	500	500
01-5405-16-31	ADVERTISING	300	0	300	0	300	300
01-5406-16-31	TRAINING	800	3,008	4,800	205	4,000	4,000
01-5408-16-31	ELECTRIC UTILITY SER	260,126	258,126	262,726	87,906	265,353	265,353
01-5409-16-31	CONTRACTUAL SERVICES	2,234	2,234	0	0	0	0
01-5411-16-31	MACHINERY & EQUIPMEN	2,000	307	2,000	0	2,000	0
01-5455-16-31	UNIFORM PURCHASE/REN	2,500	1,561	2,500	1,116	2,000	2,300
	SUBTOTAL SERVICES	283,475	280,696	288,542	94,523	290,016	288,316
01-6505-16-31	MOTOR VEHICLES	51,499	0	0	0	0	0
01-6510-16-31	STREETS ROADS BRIDGE	75,000	0	0	0	0	0
	SUBTOTAL CAPITAL	126,499	0	0	0	0	0
	STREETS	1,003,737	814,940	933,176	419,991	947,617	976,371

**CITY OF GAINESVILLE
BUDGET 2023-2024
GENERAL FUND STREET MAINTENTANCE**



EXPENDITURE SUMMARY

CLASSIFICATION	2021-22	2021-22	2022-23	2022-23	2022-23	2023-24
	REVISED	ACTUAL	ADOPTED BUDGET	ACTUAL SIX MONTHS	REVISED BUDGET	PROPOSED BUDGET
PERSONNEL	404,438	347,633	462,309	220,201	465,276	495,730
SUPPLIES	61,650	63,896	64,650	33,946	64,650	64,650
MAINTENANCE	127,675	122,715	117,675	71,321	127,675	127,675
SERVICES	283,475	280,696	288,542	94,523	290,016	288,316
MINOR EQUIPMENT/PROJECTS	0	0	0	0	0	0
MAJOR EQUIPMENT/PROJECTS OUTLAY	126,499	0	0	0	0	0

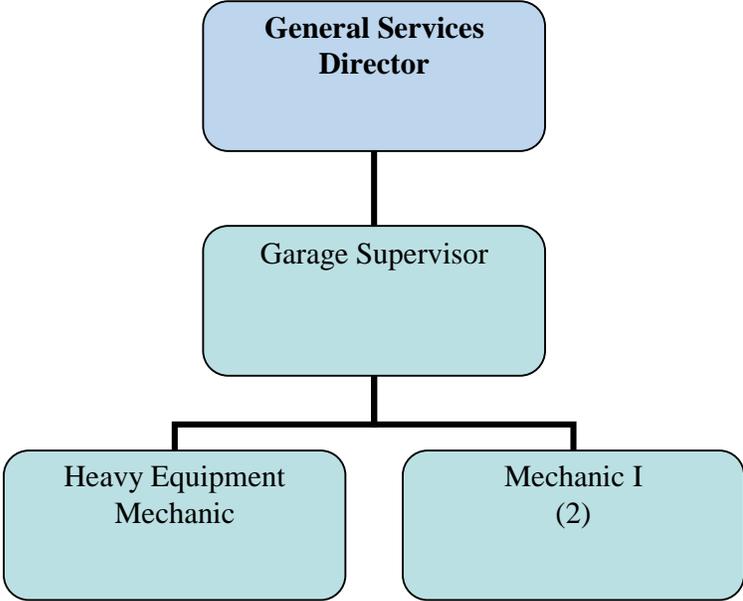
WORKLOAD/DEMAND

	ACTUAL 2020	ACTUAL 2021	ACTUAL 2022	ESTIMATED 2023	ESTIMATED 2024
POTHOLE REPAIRS	4,491	3,903	2,366	2,366	2,366
STREET CUT REPAIRS	102	83	90	90	90
SIGNS INSTALLED/REPLACED	145	132	113	113	113
DEMOLITIONS	43	26	55	55	55
MILES OF STREETS SWEEPED	704	737	587	587	587

STAFFING

POSITION	ACTUAL 2020	ACTUAL 2021	ACTUAL 2022	ESTIMATED 2023	PROPOSED 2024
STREET MAINTENANCE					
STREETS SUPERVISOR	1	1	1	1	1
CREW LEADER	2	2	2	2	2
EQUIPMENT OPERATOR III	1	1	1	1	1
EQUIPMENT OPERATOR II	1	1	1	1	1

Central Garage (Fleet Services)



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.
- Repair Vehicles/Equipment.
- Construction is complete in Central Garage and in the process of Lean Sigma all areas.
- 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.
- 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 Jodi Lane 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
	20202	2021	2022	2023	2024
Vehicles- PM In House	8	14	15	18	18
Vehicles-Oil Changes	65	60	47	50	50
Vehicles-Annual Inspections	61	64	53	55	55
Vehicles-Repaired In House	277	243	141	175	175
Vehicles-Repairs Outsourced	5	14	7	10	10
Vehicles/Equipment-Tires/Tire Repair	353	251	253	250	250
Equipment-PM In House	9	9	10	10	10
Equipment-Repaired In House	438	330	275	250	250
Equipment-Repairs Outsourced	22	26	16	30	30

Major Goals for Fiscal Year 2023-2024:

(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:

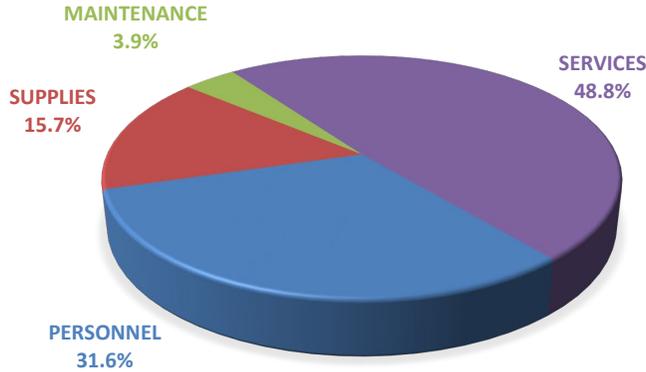
4.3 Train staff on basic skills, overall City operations, and how to apply Lean Sigma to City operations for improved efficiencies.

4.4 Start three additional Lean Sigma Projects.

**CITY OF GAINESVILLE
BUDGET 2023-2024
GENERAL FUND CENTRAL GARAGE (FLEET SERVICES)**

ACCOUNT NUMBER	DESCRIPTION	2021-22 REVISED BUDGET	2021-22 ACTUAL	2022-23 ADOPTED BUDGET	2022-23 ACTUAL SIX MONTHS	2022-23 REVISED BUDGET	2023-24 PROPOSED BUDGET
01-5101-16-32	SALARIES	180,441	180,745	190,851	83,063	184,597	201,502
01-5106-16-32	OVERTIME	6,000	1,763	6,000	280	6,000	6,000
01-5107-16-32	HOLIDAY PAY	0	0	600	0	600	600
01-5110-16-32	LONGEVITY	0	0	300	240	240	420
01-5111-16-32	RETIREMENT	23,118	22,558	24,917	10,455	24,045	27,316
01-5112-16-32	FICA	14,266	13,873	15,128	6,225	14,405	15,952
01-5114-16-32	UNEMPLOYMENT BENEFIT	0	9,407	0	0	0	0
01-5116-16-32	HEALTH/LIFE INSURANC	27,812	27,591	32,960	15,799	29,532	31,212
01-5118-16-32	WORKER COMPENSATION	5,487	3,595	6,012	3,490	7,998	8,049
	SUBTOTAL SALARIES AND BENEFITS	257,124	259,532	276,768	119,553	267,417	291,051
01-5201-16-32	OFFICE SUPPLIES	500	538	500	0	500	500
01-5206-16-32	FUELS OILS LUBRICANT	4,000	4,775	4,500	4,834	6,500	5,000
01-5207-16-32	SMALL TOOLS AND INST	1,000	1,001	1,000	434	1,000	1,000
01-5208-16-32	CLEANING SUPPLIES	225	225	225	0	225	225
01-5299-16-32	MISCELLANEOUS SUPPLI	3,941	3,272	4,000	2,896	4,000	4,000
	SUBTOTAL SUPPLIES	9,666	9,812	10,225	8,164	12,225	10,725
01-5302-16-32	BUILDING MAINTENANCE	1,000	1,341	1,000	266	1,000	1,000
01-5304-16-32	MACHINERY & EQUIPMEN	6,500	14,041	6,165	6,209	6,300	6,100
01-5305-16-32	VEHICLE MAINTENANCE	2,000	2,010	2,000	2,451	3,000	2,000
01-5309-16-32	OFFICE EQUIPMENT MAI	1,000	368	1,000	153	1,000	1,000
01-5399-16-32	MISCELLANEOUS MAINT	0	0	0	96	300	0
	SUBTOTAL MAINTENANCE	10,500	17,760	10,165	9,175	11,600	10,100
01-5401-16-32	COMMUNICATIONS	1,500	625	1,500	363	1,500	1,500
01-5403-16-32	GENERAL INSURANCE	3,300	3,031	3,300	2,917	3,300	3,317
01-5404-16-32	PROFESSIONAL FEES	500	72	500	236	500	500
01-5406-16-32	TRAINING	700	699	700	0	700	700
01-5408-16-32	ELECTRIC UTILITY SER	0	0	0	50	100	0
01-5440-16-32	NATURAL GAS UTILITY	1,843	2,056	1,843	2,228	3,000	1,843
01-5455-16-32	UNIFORM PURCHASE/REN	3,300	4,530	3,300	2,084	3,300	3,300
01-5460-16-32	OFFICE EQUIPMENT REN	1,000	1,247	1,000	526	1,000	1,000
01-5499-16-32	MISCELLANEOUS SERVIC	300	0	300	108	300	300
	SUBTOTAL SERVICES	12,443	12,259	12,443	8,510	13,700	12,460
	GARAGE	289,733	299,362	309,601	145,402	304,942	324,336

**CITY OF GAINESVILLE
BUDGET 2023-2024
GENERAL FUND CENTRAL GARAGE (FLEET SERVICES)**



EXPENDITURE SUMMARY

CLASSIFICATION	2021-22	2021-22	2022-23	2022-23	2022-23	2023-24
	REVISED	ACTUAL	ADOPTED BUDGET	ACTUAL SIX MONTHS	REVISED BUDGET	PROPOSED BUDGET
PERSONNEL	5,487	3,595	6,012	3,490	7,998	8,049
SUPPLIES	3,941	3,272	4,000	2,896	4,000	4,000
MAINTENANCE	1,000	368	1,000	153	1,000	1,000
SERVICES	12,443	12,259	12,443	8,510	13,700	12,460
Total	22,871	19,494	23,455	15,050	26,698	25,509

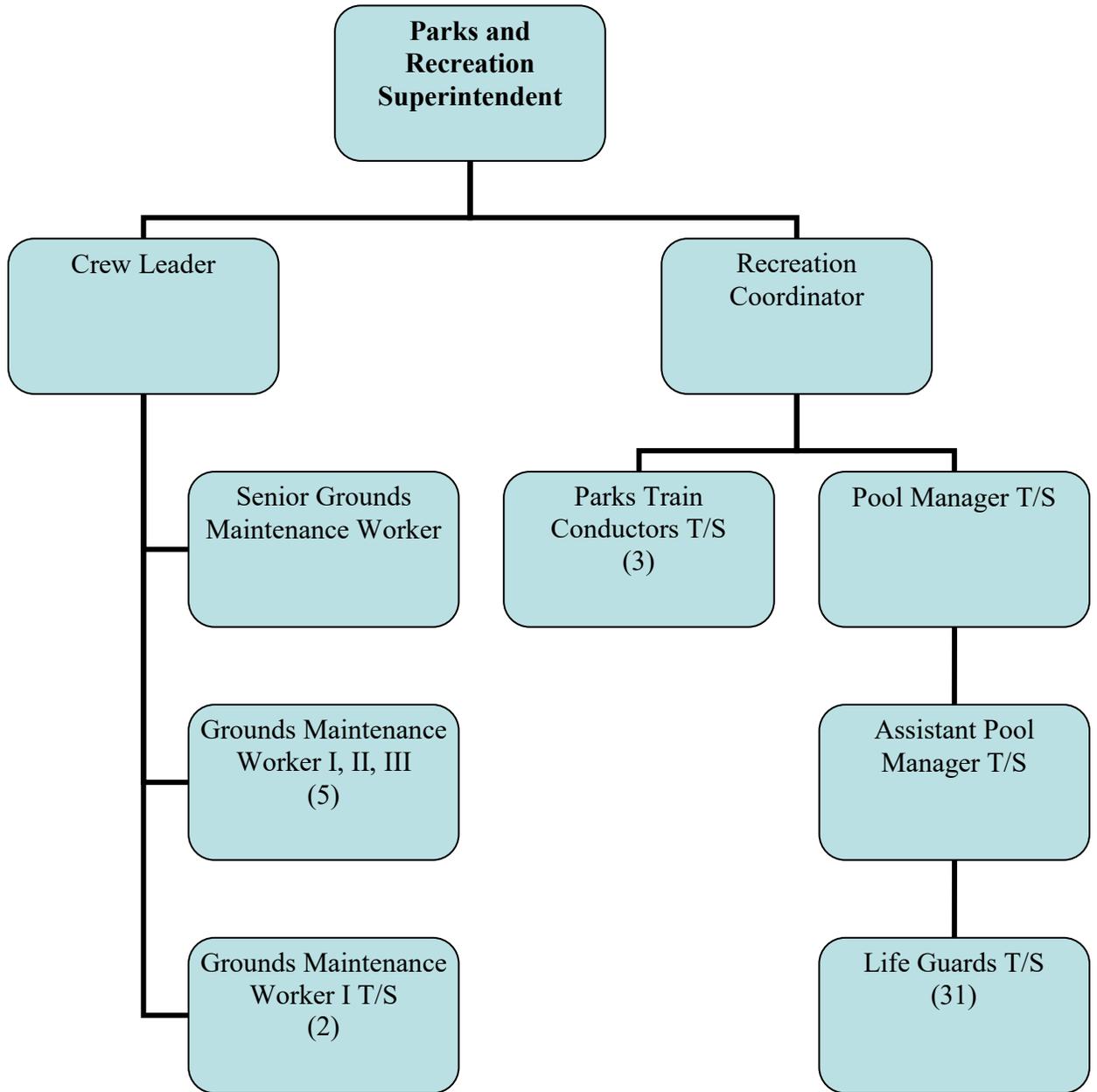
WORKLOAD/DEMAND

	ACTUAL	ACTUAL	ACTUAL	BUDGET	ESTIMATED
	2020	2021	2022	2023	2024
NUMBER OF WORK ORDERS	732	596	800	800	0
LABOR HOURS	6,956	4,734	7,000	7,000	0
LABOR COST	154,535	121,385	150,000	150,000	0
PARTS COST	189,826	192,797	185,000	185,000	0
OUTSIDE REPAIRS	70,395	161,914	70,000	70,000	0

STAFFING

POSITION	ACTUAL	ACTUAL	ACTUAL	BUDGET	PROPOSED
	2020	2021	2022	2023	2024
CENTRAL GARAGE (FLEET SERVICES)					
GARAGE SUPERVISOR/ELECTRONICS TECHNICIAN	1	1	1	1	0
HEAVY EQUIPMENT MECHANIC	1	1	1	1	0
MECHANIC I	0	2	2	2	0
GARAGE SHOP ATTENDANT	2	0	0	0	0
TOTAL CENTRAL GARAGE (FLEET SERVICES)	4	4	4	4	0

Parks and Recreation



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 adult athletic and recreation programming. We are excited to resume year round adult softball and the implementation of our Cornhole leagues.

This division also oversees the operation of the Frankie Schmitz Train. The train provides a 15-minute ride through Leonard Park. We are currently under construction to reinstall a section of train tracks that had to be removed due to Interstate 35 expansion. We are estimating 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 oversees the Leonard Park Aquatic Center that was built in 2013. Each year we strive 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.

In 2021 a group of neighborhood leaders organized and raised funds to enhance B. P. Douglas Park. This included a new playground. In 2022 enough funds were raised to implement a small splash pad. The splash pad is currently under construction with an estimated opening date of June 19, 2023. The Gainesville City Council played an integral role with the recirculation system and the Parks & Recreation Department will oversee the daily operations.

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:

- B. P. Douglas Park - Planning and Constructing a Splash Pad/Monument
- Refurbished 13 support poles at the Community Park playground
- Implemented online registration for Park and Pool facilities
- Converted the downtown light poles to LEDs
- 2023 hosted the largest Kids Trout Fishing Derby
- Installed three new water fountains in Leonard Park
- Planted 6 trees on the Home Grown Hero Walking Trail
- Adult softball leagues and Cornhole leagues
- Acquired ground maintenance and special events bookings for the Farmers Market
- In 2022 we hosted over 70 special events 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 and improve 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 2020	Actual 2021	Actual 2022	Actual year to date 2023	Budgeted 2024
Media Contacts for Special Events	6	6	6	6	7
Special Events	6	6	6	6	7
Special Event Attendance	9,000	4,000	3,000	4,000	4,000
Grants applied	0	0	0	0	0
Adult softball participation	300	500	500	0	0
Increase train ridership	0	24000	0	0	24,000
Volunteer group youth/adults	0	1	2	3	4
Volunteer group hours youth	0	1	200	300	400
Community Service hours adult	200	200	900	0	0

Major Goals for Fiscal Year 2023 – 2024:

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

Objectives for Goal 7:

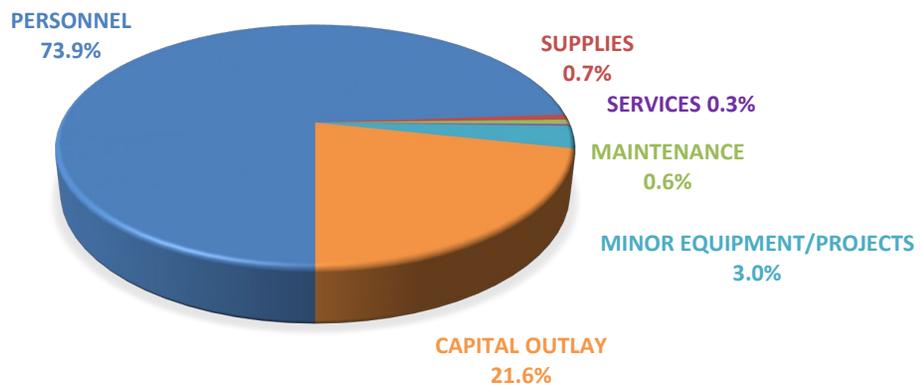
- 7.2 Partner with local non-profit organizations to provide cultural and recreational opportunities for locals and tourists when it is more cost effective than being the sole provider of the service. (01-5101 through 01-5120-16-42)
- 7.3 Start the creation of a new Parks Master Plan.

**CITY OF GAINESVILLE
BUDGET 2023-2024
GENERAL FUND PARKS AND RECREATION**

ACCOUNT NUMBER	DESCRIPTION	2021-22 REVISED BUDGET	2021-22 ACTUAL	2022-23 ADOPTED BUDGET	2022-23 ACTUAL SIX MONTHS	2022-23 REVISED BUDGET	2023-24 PROPOSED BUDGET
01-5101-16-42	SALARIES	371,127	313,635	403,621	165,311	409,197	440,040
01-5105-16-42	SALARIES-POOL	87,619	79,224	89,456	2,741	104,568	101,540
01-5106-16-42	OVERTIME	20,200	17,399	20,200	3,855	20,200	20,200
01-5107-16-42	HOLIDAY PAY	1,055	541	1,055	383	1,055	1,055
01-5110-16-42	LONGEVITY	3,300	3,300	3,600	3,780	3,780	3,780
01-5111-16-42	RETIREMENT	43,117	39,950	48,218	21,965	49,084	54,936
01-5112-16-42	FICA	37,093	31,654	40,093	13,547	41,522	43,833
01-5114-16-42	UNEMPLOYMENT BENEFIT	0	(737)	0	0	0	0
01-5116-16-42	HEALTH/LIFE INSURANC	53,892	47,634	74,186	34,376	65,276	70,253
01-5118-16-42	WORKER COMPENSATION	6,735	5,796	7,232	3,384	10,336	10,084
01-5119-16-42	OTHER PAYROLL EXPENS	669	669	660	363	810	860
	SUBTOTAL SALARIES AND BENEFITS	624,807	539,064	688,321	249,706	705,828	746,581
01-5200-16-42	PROCUREMENT CARD - D	0	0	0	(925)	925	0
01-5201-16-42	OFFICE SUPPLIES	610	499	610	90	610	610
01-5202-16-42	POSTAGE	600	1	600	0	600	600
01-5206-16-42	FUELS OILS LUBRICANT	16,000	21,953	17,600	9,819	17,600	19,000
01-5207-16-42	SMALL TOOLS AND INST	1,500	1,561	1,500	1,471	1,500	1,500
01-5208-16-42	CLEANING SUPPLIES	5,600	5,426	6,160	212	6,160	6,160
01-5209-16-42	CHEMICAL/MEDICAL SUP	500	27	500	0	500	500
01-5212-16-42	BOTANICAL AND AGRICU	1,700	1,467	1,700	0	775	1,700
01-5213-16-42	POOL CONCESSION SUPP	5,500	4,721	5,500	37	5,500	5,500
01-5256-16-42	POOL CHEMICALS	24,000	23,462	24,000	954	24,000	25,000
01-5257-16-42	POOL SUPPLIES	3,500	3,462	3,500	1,515	3,500	3,500
01-5299-16-42	MISCELLANEOUS SUPPLI	7,200	7,155	7,200	2,967	7,200	7,200
	SUBTOTAL SUPPLIES	66,710	69,734	68,870	16,141	68,870	71,270
01-5302-16-42	BUILDING MAINTENANCE	8,000	8,739	11,000	773	11,000	11,000
01-5303-16-42	GROUNDS MAINTENANCE	25,600	25,600	25,600	11,755	25,600	25,600
01-5304-16-42	MACHINERY & EQUIPMEN	19,600	19,738	19,600	5,033	19,600	19,600
01-5305-16-42	VEHICLE MAINTENANCE	8,700	11,146	8,700	2,111	8,700	8,700
01-5307-16-42	PARKS AND REC MAINTEN	5,000	4,157	2,500	830	2,500	2,500
01-5308-16-42	WATER/SEWER MAINS MA	450	183	450	0	450	450
01-5309-16-42	OFFICE EQUIPMENT MAI	200	95	200	0	200	200
01-5310-16-42	STREET ROAD & BRIDGE	2,500	2,354	2,500	0	2,500	2,500
01-5311-16-42	SIGN & SIGNAL MAINTEN	1,000	283	500	0	500	500
01-5312-16-42	STREET LIGHT MAINTEN	5,000	4,781	4,000	1,683	4,000	4,000
01-5320-16-42	POOL MAINTENANCE	6,000	4,620	6,000	3,660	6,000	6,000
	SUBTOTAL MAINTENANCE	82,050	81,696	81,050	25,844	81,050	81,050
01-5401-16-42	COMMUNICATIONS	3,000	1,985	3,000	902	3,000	3,000
01-5403-16-42	GENERAL INSURANCE	24,000	25,112	25,200	11,617	25,200	26,243
01-5404-16-42	PROFESSIONAL FEES	5,000	2,767	5,000	984	5,000	5,000
01-5405-16-42	ADVERTISING	1,400	47	1,200	38	1,200	1,200
01-5406-16-42	TRAINING	975	1,519	975	236	975	975
01-5408-16-42	ELECTRIC UTILITY SER	27,000	35,658	27,000	16,452	27,000	28,000
01-5409-16-42	CONTRACTUAL SERVICES	88,500	63,483	45,000	16,126	45,000	45,000
01-5411-16-42	MACHINERY AND EQUIPM	11,000	4,641	10,000	2,348	10,000	10,000
01-5418-16-42	AUTO ALLOWANCE	5,578	5,922	5,500	2,644	5,500	5,500
01-5431-16-42	POOL ELECTRICITY UTI	14,969	3,642	15,119	0	15,119	15,119

01-5440-16-42	NATURAL GAS UTILITY	2,228	1,587	2,600	804	2,600	2,600
01-5441-16-42	SOLID WASTE UTILITY	6,180	4,073	6,395	1,468	6,395	6,395
01-5442-16-42	WATER/SEWER UTILITY	27,000	19,982	38,014	11,468	38,014	39,300
01-5446-16-42	STORM WATER UTILITY	1,000	308	1,000	154	1,000	1,000
01-5455-16-42	UNIFORM PURCHASE/REN	3,925	2,420	3,925	1,584	3,925	3,925
01-5460-16-42	OFFICE EQUIPMENT REN	1,000	931	1,000	377	1,000	1,000
01-5495-16-42	SPECIAL EVENTS	18,000	14,517	18,000	7,776	18,000	18,000
01-5499-16-42	MISCELLANEOUS SERVIC	2,801	477	2,801	1,233	2,801	2,801
SUBTOTAL SERVICES		243,556	189,072	211,729	76,210	211,729	215,058
01-5504-16-42	MACHINERY & EQUIPMEN	0	432	11,000	0	11,000	0
01-5507-16-42	IMPROVEMENTS OTHER T	5,000	4,399	10,500	0	10,500	30,000
SUBTOTAL CAPITAL (UNDER \$15,000)		5,000	4,832	21,500	0	21,500	30,000
01-6504-16-42	MACHINERY & EQUIPMEN	28,300	27,612	31,400	0	31,400	133,000
01-6507-16-42	IMPROVEMENTS OTHER T	20,000	15,500	45,000	2,397	45,000	85,000
SUBTOTAL CAPITAL (OVER \$15,000)		48,300	43,112	76,400	2,397	76,400	218,000
PARKS & RECREATION		1,070,423	927,511	1,147,870	370,298	1,165,377	1,361,959

**CITY OF GAINESVILLE
BUDGET 2023-2024
GENERAL FUND PARKS AND RECREATION**



EXPENDITURE SUMMARY						
CLASSIFICATION	2021-22	2021-22	2022-23	2022-23	2022-23	2023-24
	REVISED	ACTUAL	ADOPTED BUDGET	ACTUAL SIX MONTHS	REVISED BUDGET	PROPOSED BUDGET
PERSONNEL	624,807	539,064	688,321	249,706	705,828	746,581
SUPPLIES	7,200	7,155	7,200	2,967	7,200	7,200
MAINTENANCE	6,000	4,620	6,000	3,660	6,000	6,000
SERVICES	2,801	477	2,801	1,233	2,801	2,801
MINOR EQUIPMENT/PROJECTS	5,000	4,399	10,500	0	10,500	30,000
CAPITAL OUTLAY	48,300	43,112	76,400	2,397	76,400	218,000
TOTAL	694,108	598,827	791,222	259,963	808,729	1,010,582

Workload and Staffing chart are located on the next page.

**CITY OF GAINESVILLE
BUDGET 2023-2024
GENERAL FUND PARKS AND RECREATION**

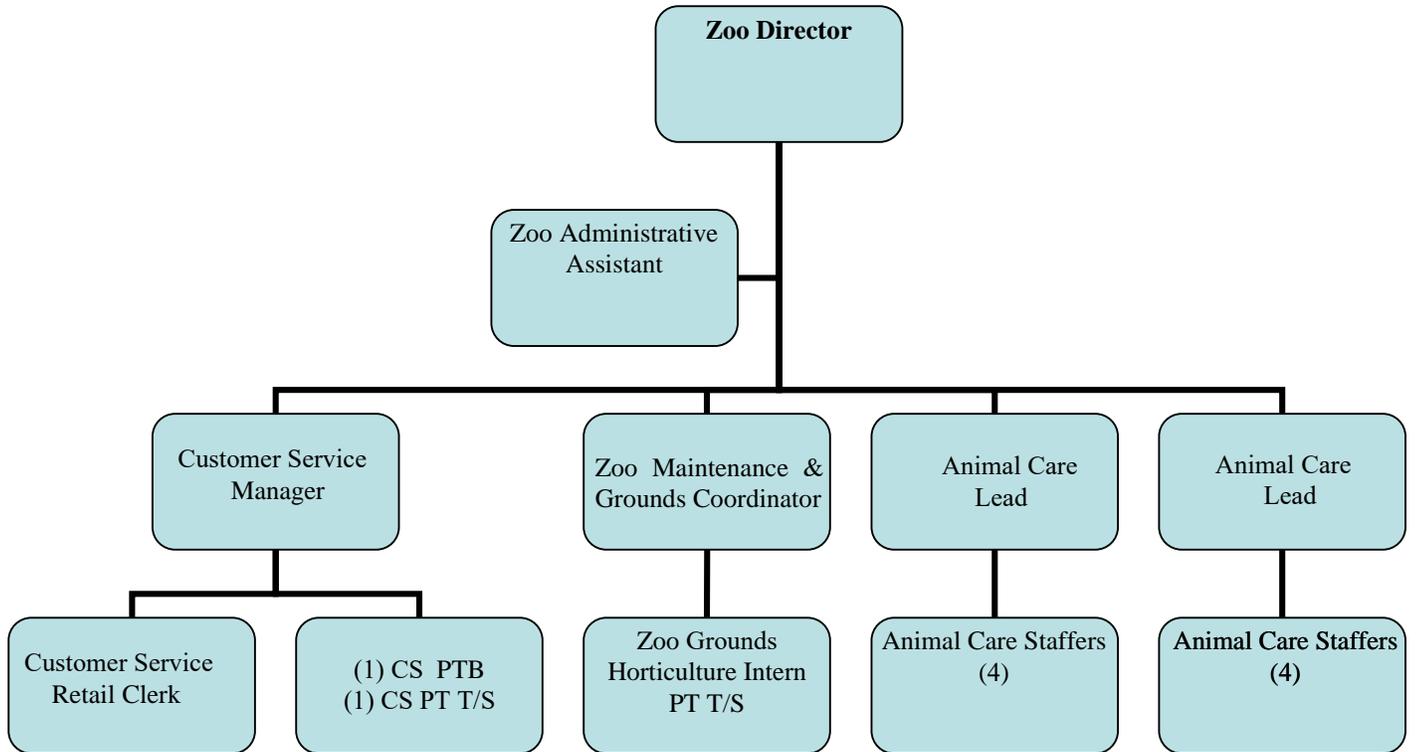
WORKLOAD/DEMAND

	ACTUAL 2020	ACTUAL 2021	ACTUAL 2022	BUDGET 2023	PROPOSED 2024
MAINTAIN PARK ACREAGE-DEVELOPED	165	166	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	4,000	4,000
LITTER REMOVAL	4,510	4,800	4,800	5,000	5,000
PAVILIONS MAINTAINED	6	6	6	8	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 2020	ACTUAL 2021	ACTUAL 2022	BUDGET 2023	PROPOSED 2024
PARKS AND RECREATION OPERATIONS					
PARKS AND RECREATION SUPERINTENDENT	1	1	1	1	1
RECREATION COORDINATOR	1	1	1	1	1
CREW LEADER	1	1	1	1	1
GROUND MAINT WKR I	2	2	2	3	3
GROUND MAINT WKR II	1	1	1	1	1
GROUND MAINT WKR III	1	1	1	1	1
SR GROUND MAINT WKR	1	1	1	1	1
GROUND MAINT WKR I T/S	2	2	2	2	2
POOL MANAGER T/S	1	1	1	1	1
ASST POOL MANAGER T/S	1	1	1	1	1
LIFEGUARDS T/S	30	30	30	30	30
TRAIN CONDUCTOR T/S	3	3	3	3	3
TOTAL PARKS AND RECREATION	45	45	45	46	46

Frank Buck Zoo



Frank Buck Zoo

Frank Buck Zoo Fund: 01

Department Code: 16

Program Code: 45

Mission:

Connecting visitors with nature. 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 other 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* 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 on 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: Director elected Board of Zoological Association of America.
- Professional Affiliations: Re-accredited by Zoological Association of America (ZAA).
- Professional Affiliations: Organizational member, American Association of Zoo Keepers.
- Staff Development: Certified Registrar on staff.
- Staff Development: Two staff attend Texas Aquarium & Zoo Educators annual mtg.
- Staff Development: Fire Extinguisher training.
- Staff Development: CPR/First Aid training.
- Staff Development: Quarterly qualification of Emergency Response Team.
- Staff Development: ERT Captain served on panel at AZA Safety Summit.
- Staff Development: Staff member trained in hoof care.
- Staff Development: Operant Conditioning training.
- Staff Development: Highest Award for presentation at National AAZK conference.
- Tourism: Continue to Earn & Maintain Excellent reviews.
- Tourism: Hosted Macropod Workshop February 2023.
- Tourism: Hosted Small Mammal Symposium March 2023.
- Tourism: Schedule to Host. Small Mammal Symposium again in 2025.

Departmental Performance Measures:

- Continue to earn & maintain excellent reviews.
- Continue earning re-accreditation by Zoological Association of America.
- Continue supporting staff articles and presentations to journals and conferences.
- Continue sharing successful husbandry practices by supporting and hosting workshops.
- Director is Board Member of two major industry organizations; ZDR3 Zoological Disaster Response, Rescue, and Recovery and Zoological Association of America.

	Actual 2020 Pandemic	Projected 2021 Pandemic	Actual 2021 Pandemic	Actual 2022	Projected 2023	Projected 2024
Attendance	56,248	53,241	66,283	86,000	75,000	75,000
Revenues	443,640	407,809	545,587	767,108	650,00	650,000
Special Event	#0	#2	#1	#4	#4	#4
Professional Develop	online	online	online	#10	#10	#12

Major Goals for Fiscal Year 2023-2024:

(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:

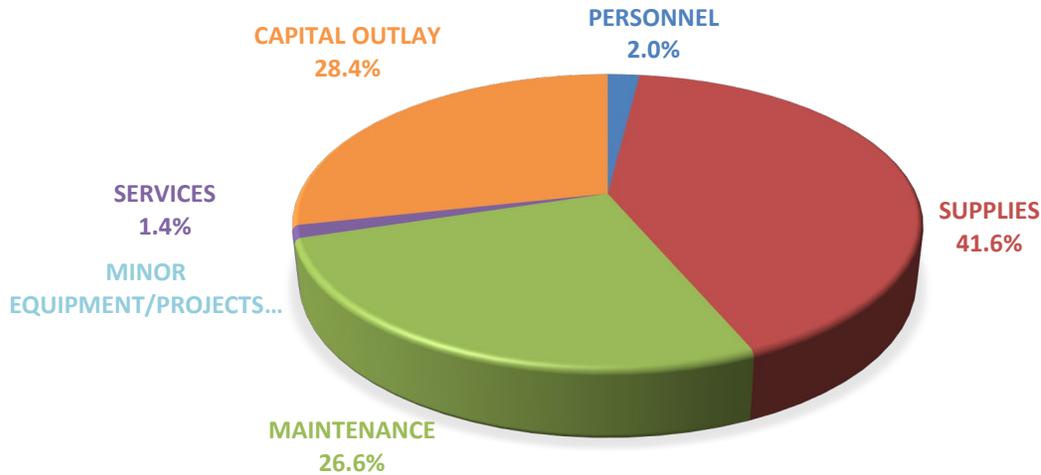
- 7.1 Utilize the Hotel Occupancy Tax to 1) promote City operated tourist attractions, such as the Frank Buck Zoo, 2) support the Chamber of Commerce’s tourism program, and 3) provide support for local historic buildings, museums, and the arts. (01-5101 thru 01-5120-16-45 and 01-5405-16-45).

**CITY OF GAINESVILLE
BUDGET 2023-2024
FRANK BUCK ZOO**

ACCOUNT NUMBER	DESCRIPTION	2021-22 REVISED BUDGET	2021-22 ACTUAL	2022-23 ADOPTED BUDGET	2022-23 ACTUAL SIX MONTHS	2022-23 REVISED BUDGET	2023-24 PROPOSED BUDGET
01-5101-16-45	SALARIES	558,999	522,057	609,745	262,094	587,457	614,014
01-5106-16-45	OVERTIME	24,000	11,599	24,000	7,493	24,000	24,000
01-5107-16-45	HOLIDAY PAY	16,650	17,295	16,650	9,309	16,650	16,650
01-5110-16-45	LONGEVITY	3,060	3,060	3,900	3,300	3,300	3,360
01-5111-16-45	RETIREMENT	72,813	69,299	80,947	35,837	77,924	84,778
01-5112-16-45	FICA	43,558	40,170	50,808	20,372	45,641	51,139
01-5114-16-45	UNEMPLOYMENT BENEFIT	0	663	0	0	0	0
01-5116-16-45	HEALTH/LIFE INSURANC	101,335	94,019	131,866	70,763	127,707	124,874
01-5118-16-45	WORKER COMPENSATION	17,972	14,306	20,439	12,017	25,856	26,210
01-5119-16-45	OTHER PAYROLL EXPENS	4,781	4,827	5,060	2,355	5,463	5,660
	SUBTOTAL SALARIES AND BENEFITS	843,168	777,295	943,415	423,539	913,998	950,685
01-5201-16-45	OFFICE SUPPLIES	2,000	2,158	2,000	878	1,200	2,000
01-5202-16-45	POSTAGE	200	160	200	212	300	300
01-5205-16-45	EDUCATIONAL & RECREA	6,500	75	6,500	0	0	6,500
01-5206-16-45	FUELS OILS LUBRICANT	2,100	3,050	2,100	1,368	2,000	2,000
01-5207-16-45	SMALL TOOLS AND INST	1,500	1,504	2,000	269	2,000	2,000
01-5208-16-45	CLEANING SUPPLIES	22,000	26,169	22,000	11,895	22,000	24,000
01-5209-16-45	CHEMICAL/MEDICAL SUP	3,500	7,601	3,500	1,981	3,000	3,000
01-5212-16-45	BOTANICAL AND AGRICU	3,000	3,160	3,000	989	3,000	3,000
01-5218-16-45	ANIMAL FOOD	65,000	69,824	65,000	33,716	65,000	72,000
01-5221-16-45	SAFETY SUPPLIES	3,700	7,313	3,700	7,647	3,700	7,500
01-5222-16-45	ANIMAL ENRICHMENT	1,000	1,235	1,000	0	1,000	1,000
01-5251-16-45	CONCESSION FOOD	0	14	0	0	0	0
01-5252-16-45	GIFT SHOP SUPPLIES	4,300	4,493	4,300	2,279	4,500	4,500
01-5253-16-45	GIFT SHOP MERCHANDIS	90,000	133,145	100,000	42,517	120,000	120,000
01-5299-16-45	MISCELLANEOUS SUPPLI	2,000	2,282	2,000	1,243	2,000	2,000
	SUBTOTAL SUPPLIES	206,800	262,185	217,300	104,995	229,700	249,800
01-5301-16-45	EXHIBIT MAINTENANCE	32,000	55,414	32,000	7,748	29,500	35,000
01-5302-16-45	BUILDING MAINTENANCE	5,629	7,974	15,629	13,740	15,629	10,000
01-5303-16-45	GROUND MAINTENANCE	9,000	3,860	9,000	2,622	9,000	19,000
01-5304-16-45	MACHINERY & EQUIPMEN	4,100	6,366	6,100	(30,145)	39,012	6,100
01-5305-16-45	VEHICLE MAINTENANCE	2,100	3,479	2,100	310	2,100	2,100
01-5309-16-45	OFFICE EQUIPMENT MAI	500	0	500	0	500	500
01-5319-16-45	SOFTWARE MAINTENANCE	3,500	3,661	4,000	930	4,000	4,000
	SUBTOTAL MAINTENANCE	56,829	80,754	69,329	(4,795)	99,741	76,700
01-5401-16-45	COMMUNICATIONS	4,615	3,821	12,615	983	12,615	4,000
01-5402-16-45	DUES & SUBSCRIPTIONS	7,000	6,457	7,000	2,825	7,000	7,500
01-5403-16-45	GENERAL INSURANCE	10,746	10,746	11,430	6,013	11,430	11,928
01-5404-16-45	PROFESSIONAL FEES	22,000	26,704	22,000	23,891	31,900	27,000
01-5405-16-45	ADVERTISING	50,000	26,096	50,000	17,146	40,100	50,000
01-5406-16-45	TRAINING	12,000	13,958	12,000	17,002	20,500	25,750
01-5408-16-45	ELECTRIC UTILITY SER	33,383	33,172	33,716	12,660	33,175	34,053
01-5409-16-45	CONTRACTUAL SERVICES	20,000	26,689	20,000	8,378	20,000	20,000
01-5418-16-45	AUTO ALLOWANCE	4,868	4,868	4,800	2,308	4,800	4,800
01-5441-16-45	SOLID WASTE UTILITY	6,778	4,621	7,017	927	7,298	7,298
01-5442-16-45	WATER/SEWER UTILITY	56,000	28,983	58,100	11,360	58,100	58,100
01-5446-16-45	STORM WATER UTILITY	361	329	361	165	361	361
01-5455-16-45	UNIFORM PURCHASE/REN	4,000	2,349	4,000	893	4,000	4,000
01-5495-16-45	SPECIAL EVENTS	6,000	4,844	6,000	5,479	6,000	7,000

01-5499-16-45	MISCELLANEOUS SERVIC	10,000	8,624	10,000	1,999	10,000	10,000
	SUBTOTAL SERVICES	247,751	202,261	259,039	112,028	267,279	271,790
01-5502-16-45	BUILDINGS	11,364	11,364	0	0	0	0
01-5504-16-45	MACHINERY & EQUIPMENT	0	0	0	0	0	0
01-5507-16-45	IMPROVEMENTS OTHER T	0	0	5,000	0	5,000	15,000
	SUBTOTAL MINOR EQUIPT/PROJECTS	11,364	11,364	5,000	0	5,000	15,000
01-6502-16-45	BUILDINGS	0	0	0	0	0	50,000
01-6504-16-45	MACHINERY & EQUIPMEN	3,259	32,529	41,000	0	41,000	11,000
01-6507-16-45	IMPROVEMENTS OTHER T	0	0	0	0	0	21,000
	SUBTOTAL EQUIP/PROJECTS	3,259	32,529	41,000	0	41,000	82,000
	ZOO MAINTENANCE/OPERATIONS	1,369,171	1,366,388	1,535,083	635,767	1,556,718	1,645,975

**CITY OF GAINESVILLE
BUDGET 2023-2024
FRANK BUCK ZOO**



EXPENDITURE SUMMARY

CLASSIFICATION	2021-22	2021-22	2022-23	2022-23	2022-23	2023-24
	REVISED	ACTUAL	ADOPTED BUDGET	ACTUAL SIX MONTHS	REVISED BUDGET	PROPOSED BUDGET
PERSONNEL	4,781	4,827	5,060	2,355	5,463	5,660
SUPPLIES	90,000	133,145	100,000	42,517	120,000	120,000
MAINTENANCE	56,829	80,754	69,329	(4,795)	99,741	76,700
SERVICES	4,000	2,349	4,000	893	4,000	4,000
MINOR EQUIPMENT/PROJECTS	11,364	11,364	0	0	0	0
CAPITAL OUTLAY	3,259	32,529	41,000	0	41,000	82,000
TOTAL	170,233	264,968	219,389	40,970	270,204	288,360

Workload/Demand and Staffing on next page.

**CITY OF GAINESVILLE
BUDGET 2023-2024
FRANK BUCK ZOO**

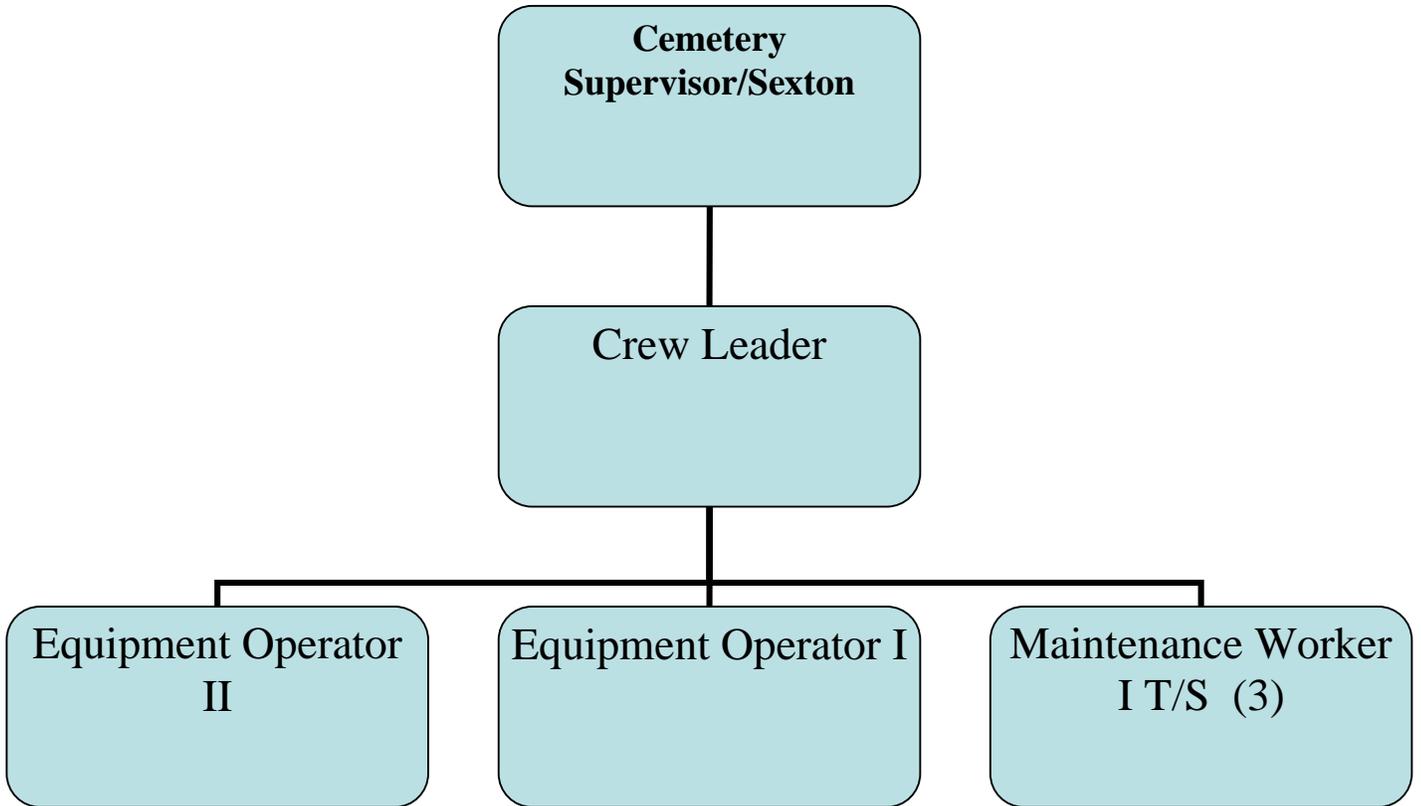
WORKLOAD/DEMAND

	ACTUAL 2020	ACTUAL 2021	ACTUAL 2022	ACTUAL 2023	ESTIMATED 2024
ANIMAL COLLECTION	163	163	163	165	165
ANIMAL CARE HOURS	14,000	14,000	14,100	14,100	14,150
GROUNDS CARE HOURS	6,155	6,200	6,250	6,250	6,250
CAMPERS	0	59	0	0	0
SPECIAL EVENTS	0	1	2	5	5
EDUCATION PROGRAMS	19	28	70	70	75
VISITORS	0	84,623	82,000	82,000	82,000

STAFFING

POSITION	ACTUAL 2020	ACTUAL 2021	ACTUAL 2022	ACTUAL 2023	PROPOSED 2024
ZOO MAINTENANCE & OPERATIONS					
ZOO DIRECTOR	1	1	1	1	1
ZOO OPERATIONS MANAGER/HORTICULTURIST	0	0	0	0	0
ZOO ADMINISTRATIVE ASSISTANT	1	1	1	1	1
PROGRAM ANIMAL KEEPER	1	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	2	1
RETAIL CLERK FT	1	1	1	1	1
ZOO INTERN	1	3	4	1	3
TOTAL ZOO MAINTENANCE & OPERATIONS	17	19	20	18	19

Cemetery



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:

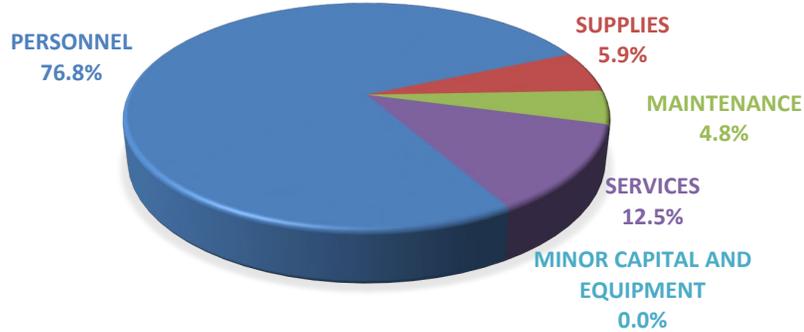
- Conduct Interments in a safe, professional, and respectful manner.
- Maintain a high level of grounds maintenance.

	Actual 2019	Actual 2020	Actual 2021	Budgeted 2022	Estimated 2023
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 2023-2024
GENERAL FUND CEMETERY**

Account Number	DESCRIPTION	2021-22 BUDGET	2021-22 ACTUAL	2022-23 ORIGINAL BUDGET	2022-23 ACTUAL SIX MONTHS	2022-23 REVISED BUDGET	2023-24 PROPOSED BUDGET
01-5101-16-46	SALARIES	156,569	153,758	171,451	69,779	157,044	173,889
01-5106-16-46	OVERTIME	10,000	9,361	10,000	3,685	10,000	10,000
01-5107-16-46	HOLIDAY PAY	543	632	300	204	300	300
01-5110-16-46	LONGEVITY	1,140	1,140	1,320	1,320	1,320	1,320
01-5111-16-46	RETIREMENT	20,849	20,172	23,132	9,209	21,047	24,370
01-5112-16-46	FICA	12,724	12,310	13,257	5,555	12,704	13,443
01-5114-16-46	HEALTH/LIFE/CAREFLITE	0	(38)	0	0	0	0
01-5116-16-46	HEALTH/LIFE INSURANC	26,076	23,530	32,986	14,439	28,172	31,238
01-5118-16-46	WORKER COMPENSATION	4,445	2,801	4,884	2,705	6,119	6,288
01-5119-16-46	OTHER PAYROLL EXPENS	527	527	520	250	520	520
	SUBTOTAL SALARIES AND BENEFITS	232,873	224,195	257,850	107,146	237,226	261,368
01-5201-16-46	OFFICE SUPPLIES	1,000	244	1,000	162	1,000	1,000
01-5206-16-46	FUELS OILS LUBRICANT	6,000	7,427	7,500	3,071	7,500	7,500
01-5207-16-46	SMALL TOOLS AND INST	1,500	910	1,500	1,499	1,500	1,700
01-5299-16-46	MISCELLANEOUS SUPPLI	3,863	3,500	4,000	2,283	4,000	10,000
	SUBTOTAL SUPPLIES	12,363	12,081	14,000	7,016	14,000	20,200
01-5302-16-46	BUILDING MAINTENANCE	2,000	1,978	2,000	440	2,000	2,000
01-5303-16-46	GROUNDS MAINTENANCE	5,000	4,482	5,000	2,377	5,000	5,000
01-5304-16-46	MACHINERY & EQUIPMEN	4,750	2,862	4,750	3,824	4,750	4,750
01-5305-16-46	VEHICLE MAINTENANCE	2,100	3,294	2,100	3,331	12,750	3,500
01-5310-16-46	STREET ROAD & BRIDGE	1,000	796	1,000	0	1,000	1,000
	SUBTOTAL MAINTENANCE	14,850	13,413	14,850	9,972	25,500	16,250
01-5401-16-46	COMMUNICATIONS	3,223	3,947	3,223	2,044	3,303	3,303
01-5403-16-46	GENERAL INSURANCE	3,482	3,182	3,656	2,734	3,798	3,798
01-5404-16-46	PROFESSIONAL FEES	1,200	918	1,200	231	1,200	1,200
01-5405-16-46	ADVERTISING	0	0	0	39	39	0
01-5406-16-46	TRAINING	1,000	854	1,000	120	1,000	1,000
01-5408-16-46	ELECTRIC UTILITY SER	4,769	3,437	4,820	1,771	4,820	4,868
01-5409-16-46	CONTRACTUAL SERVICES	4,120	0	4,120	0	4,120	4,120
01-5441-16-46	SOLID WASTE UTILITY	1,707	1,582	1,765	659	1,765	1,837
01-5442-16-46	WATER/SEWER UTILITY	9,000	8,719	10,100	3,218	10,100	10,504
01-5446-16-46	STORM WATER UTILITY	7,931	7,845	7,931	3,269	7,931	7,931
01-5455-16-46	UNIFORM PURCHASE/REN	1,500	612	1,500	100	1,500	1,500
01-5499-16-46	MISCELLANEOUS SERVIC	2,500	3,346	2,500	1,388	2,500	2,500
	SUBTOTAL SERVICES	40,432	34,444	41,815	15,572	42,076	42,561
01-5504-16-46	MACHINERY & EQUIPMEN	14,000	11,981	0	0	52,000	0
	SUBTOTAL MACHINERY & EQUIPMENT	14,000	11,981	0	0	52,000	0
	CEMETERY OPERATIONS	314,518	296,115	328,515	139,706	370,802	340,379

**CITY OF GAINESVILLE
BUDGET 2023-2024
GENERAL FUND CEMETERY**



EXPENDITURE SUMMARY

CLASSIFICATION	2021-22 BUDGET	2021-22 ACTUAL	2022-23 ORIGINAL BUDGET	2022-23 ACTUAL SIX MONTHS	2022-23 REVISED BUDGET	2023-24 PROPOSED BUDGET
PERSONNEL	232,873	224,195	257,850	107,146	237,226	261,368
SUPPLIES	12,363	12,081	14,000	7,016	14,000	20,200
MAINTENANCE	14,850	13,413	14,850	9,972	25,500	16,250
SERVICES	40,432	34,444	41,815	15,572	42,076	42,561
MINOR CAPITAL AND EQUIPMENT	14,000	11,981	0	0	52,000	0
TOTAL	314,518	296,115	328,515	139,706	370,802	340,379

WORKLOAD/DEMAND

	ACTUAL 2020	ACTUAL 2021	ACTUAL 2022	BUDGETED 2023	ESTIMATED 2024
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 2020	ACTUAL 2021	ACTUAL 2022	BUDGETED 2023	PROPOSED 2024
CEMETERY OPERATIONS					
CEMETERY SUPERVISOR	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 T/S	2	2	3	3	3
TOTAL CEMETERY OPERATIONS	6	6	7	7	7

**CITY OF GAINESVILLE
BUDGET 2023-2024
GENERAL FUND NON-DEPARTMENTAL**

ACCOUNT NUMBER	DESCRIPTION	2021-22 REVISED	2021-22 ACTUAL	2022-23 ADOPTED BUDGET	2022-23 ACTUAL SIX MONTHS	2022-23 REVISED BUDGET	2023-24 PROPOSED BUDGET
01-5723-50-99	TRANSFER TO GOLF FUN	216,000	123,180	190,000	0	190,000	190,000
01-5740-50-99	TRANSFER TO CONSTR.	0	233,486	0	0	0	0
01-5755-50-99	TRANSFER TO FUND 55	0	1,993,517	0	0	2,692,751	0
	TOTAL TRANSFERS	216,000	2,350,182	190,000	0	2,882,751	190,000
01-5198-99-99	PENSION PAY DOWN	500,000	500,000	0	0	0	0
01-5810-99-99	BAD DEBT EXPENSE	0	0	0	0	0	0
	TOTAL OTHER	500,000	500,000	0	0	0	0
	TOTAL	716,000	2,850,182	190,000	0	2,882,751	190,000

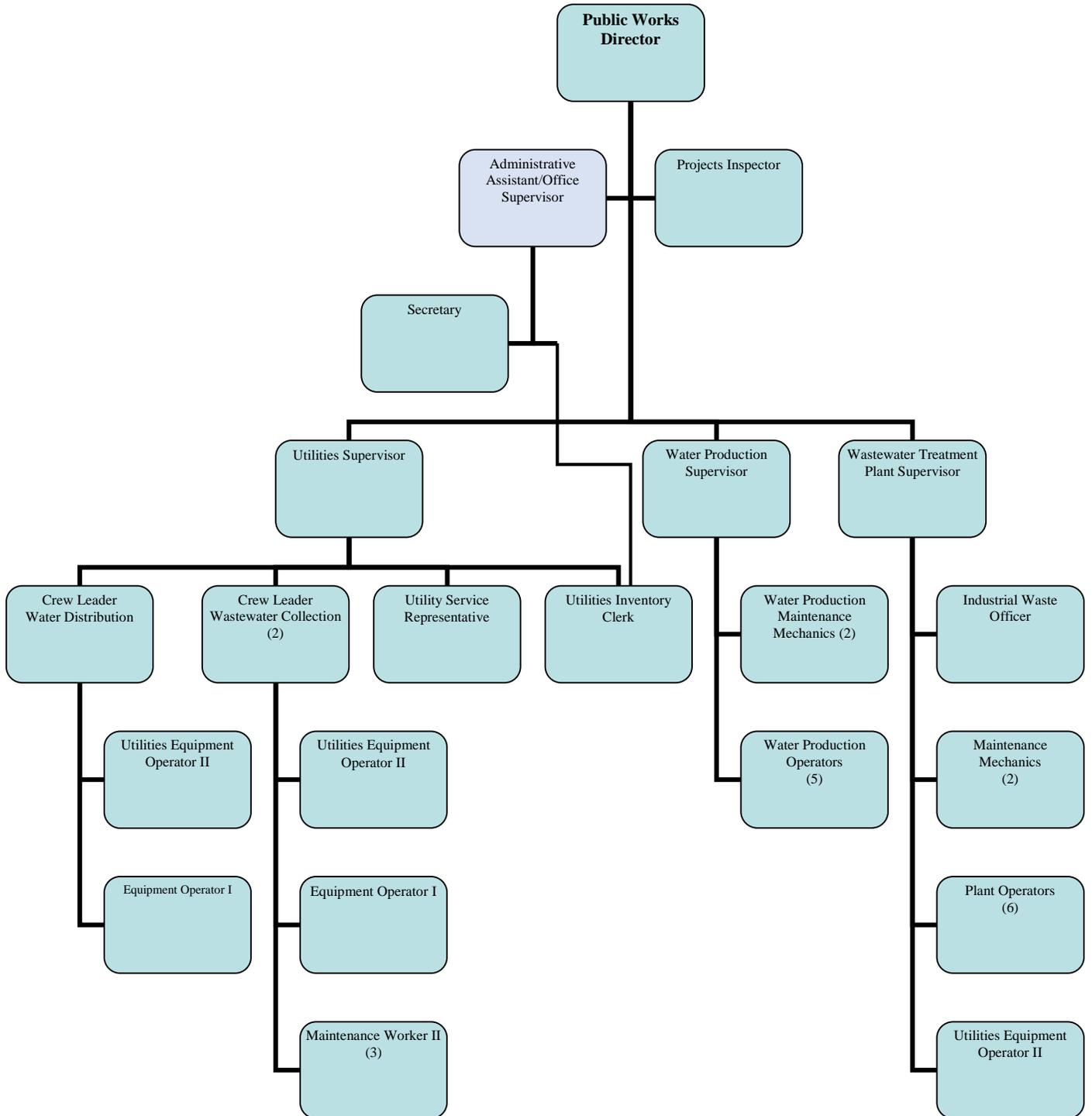


WATER & SEWER FUND

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.
- Continue to upgrade water meters to the AMR Meters
- Complete I-35 Utility relocation Engineering. TX DOT project first phase.

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 2023-2024

(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.

- 2.1 Complete reconstruction of Field (portion R146 - Potter to Perry).
- 2.2 Complete 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).
- 2.3 Complete 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).
- 2.4 Start construction on Tennie (R111: Clements to Pecan Creek).
- 2.5 Engineer mill and overlay of Lawrence (portion N22: O’neal to north end)
- 2.6 Complete construction on ultraviolet disinfection at the wastewater treatment plant (see Goal 4.5).
- 2.9 Start construction of the South Sewer Line (WWMP 11), the Elkins Lift Station (WWMP 6), a portion of the Wheeler Creek Sewer Line (WWMP 1), and portion of the Chalmers Lift Station Abandonment Project (WWMP 12).
- 2.10 Complete the upgrade of the final clarifiers at the wastewater treatment plant.
- 2.11 Complete engineering for I-35 water and sewer utility relocations.

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

Objectives for Goal 4:

- 4.1 Install 475 automatic reading water meters.
- 4.5 Complete construction on ultraviolet disinfection at the wastewater treatment plant (see Goal 2.6).

**CITY OF GAINESVILLE
BUDGET 2023-2024
WATER & SEWER FUND SUMMARY**

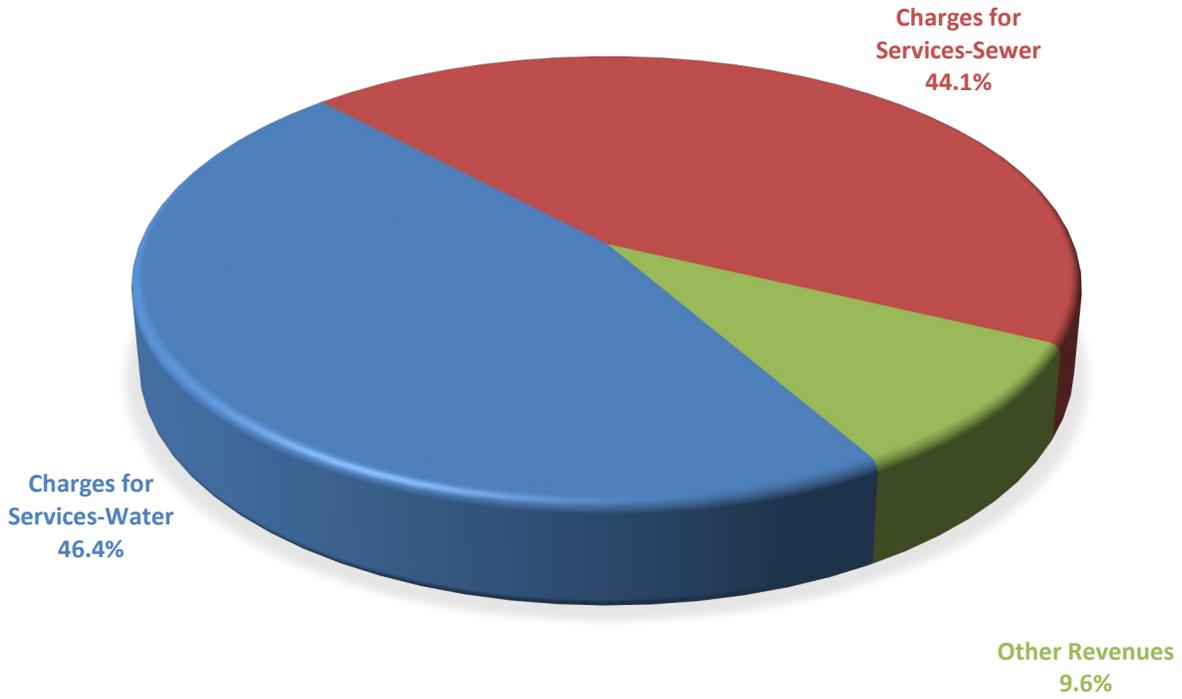
	2021-22 REVISED BUDGET	2021-22 ACTUAL	2022-23 ADOPTED BUDGET	2022-23 ACTUAL SIX MONTHS	2022-23 REVISED BUDGET	2023-24 PROPOSED BUDGET
BEGINNING BALANCE OCTOBER 1	14,184,288	14,184,288	15,429,029	15,429,029	15,429,029	15,407,860
REVENUES	8,801,457	9,619,036	9,446,613	4,845,839	9,521,813	10,295,366
TOTAL FUNDS AVAILABLE	22,985,745	23,803,324	24,875,642	20,274,868	24,950,842	25,703,226
EXPENDITURES						
WATER ADMIN	353,708	336,781	396,897	179,618	387,957	391,922
CUSTOMER SERVICE	286,855	273,831	303,660	125,956	303,775	429,420
WATER DISTRIBUTION	875,099	690,975	844,924	404,189	840,208	947,203
WATER PRODUCTION	1,174,152	1,147,648	1,257,033	490,687	1,244,895	1,268,933
MOSS LAKE PRODUCTION	513,846	479,257	743,559	200,344	738,750	888,420
INDUSTRIAL PRE-TREAT	79,904	105,297	99,666	39,305	99,900	101,599
WASTE WATER COLLECTION	554,001	570,442	792,045	277,975	820,375	689,695
WASTE WATER TREATMENT	927,766	981,910	944,857	414,742	961,954	930,714
NON-DEPARTMENTAL	4,005,900	3,788,153	4,166,168	2,733,261	4,145,168	4,591,255
TOTAL EXPENDITURES	8,771,231	8,374,295	9,548,809	4,866,078	9,542,982	10,239,161
ENDING BALANCE SEPTEMBER 30	14,214,514	15,429,029	15,326,833	15,408,790	15,407,860	15,464,065
INCREASE/DECREASE IN FUND BALANCE	30,226	1,244,741	(102,196)	(20,239)	(21,169)	56,205

Note: Beginning October FY 2023 Fund Balance ties to FY 22 Audited Financials

**CITY OF GAINESVILLE
BUDGET 2023-2024
WATER & SEWER REVENUES**

ACCOUNT NUMBER	DESCRIPTION	2021-22 REVISED BUDGET	2021-22 ACTUAL	2022-23 ADOPTED BUDGET	2022-23 ACTUAL SIX MONTHS	2022-23 REVISED BUDGET	2023-24 PROPOSED BUDGET
60-4202-00-00	BOAT & DOCK PERMITS-	65,000	66,520	68,000	48,668	80,000	68,000
60-4601-00-00	WATER REVENUE-RESIDE	2,350,000	2,618,965	2,448,700	1,190,339	2,448,700	2,648,514
60-4602-00-00	WATER REVENUE-COMM &	1,379,000	1,315,871	1,458,800	672,222	1,400,000	1,490,000
60-4603-00-00	WATER REVENUE-MULTIF	530,000	543,807	535,000	269,911	535,000	565,559
60-4604-00-00	UNBILLED WATER REVEN	0	20,617	0	0	0	0
60-4605-00-00	DEPOSITS BILLED-CLEA	0	(121)	0	866	0	0
	WATER REVENUES	4,324,000	4,565,659	4,510,500	2,182,006	4,463,700	4,772,073
60-4609-00-00	WATER TAP FEES	10,000	11,788	10,000	4,845	10,000	10,000
60-4610-00-00	WASTEWATER REVENUE-R	2,284,084	2,456,165	2,559,500	1,316,348	2,559,500	2,815,450
60-4611-00-00	W/W REVENUE-COMM & I	800,000	874,066	880,000	470,835	942,000	968,000
60-4612-00-00	W/W REVENUE-MULTIFAM	365,000	385,884	391,480	205,633	391,480	430,628
60-4613-00-00	UNBILLED W/W REVENUE	0	17,637	0	0	0	0
60-4615-00-00	TRANSPORTERS HAULERS	2,000	3,234	2,000	1,658	2,000	2,200
60-4616-00-00	WASTEWATER SURCHARGE	230,000	339,584	275,000	113,894	234,000	302,500
60-4617-00-00	WASTE PERMITS	4,000	8,926	6,000	3,134	6,000	6,600
	SEWER REVENUES	3,695,084	4,097,285	4,123,980	2,116,346	4,144,980	4,535,378
60-4619-00-00	SEWER TAP FEES	27,000	6,202	5,000	2,500	5,000	5,500
60-4620-00-00	TRANSFER FEES	4,200	2,460	4,000	1,134	4,000	2,500
60-4621-00-00	PENALTIES	170,000	231,836	207,500	85,173	170,000	223,392
60-4622-00-00	CASH SHORT/OVER	0	121	0	16	0	0
60-4623-00-00	NSF CHARGES	2,000	2,003	2,000	1,125	2,000	2,000
60-4624-00-00	DISCONNECT/RECONNECT	40,000	56,331	41,500	26,771	41,500	44,886
60-4625-00-00	METER INSTALLATION F	30,000	52,579	32,000	12,116	24,000	30,000
60-4627-00-00	ACCOUNT INITIATION F	62,000	64,431	64,000	26,136	57,000	64,000
60-4628-00-00	CREDIT CARD CONVENIE	60,000	80,633	69,000	44,177	69,000	74,000
60-4698-00-00	AR CREDIT ADJUSTMENT	0	(244)	0	0	0	0
60-4699-00-00	UB CREDIT ADJUSTMENT	52,000	63,326	50,000	35,015	50,000	50,000
	OTHER WATER/SEWER	447,200	559,678	475,000	234,162	422,500	496,278
60-4701-00-00	INTEREST REVENUE	(2,088,057)	32,664	5,500	95,746	150,000	150,000
60-4703-00-00	GAIN ON SALE OF SURP	0	15,027	0	0	0	0
60-4709-00-00	MISCELLANEOUS REVENU	1,000	19,118	1,000	8,969	10,000	10,000
60-4731-00-00	LEASE REVENUE - PETR	2,500	2,933	2,500	1,466	2,500	2,500
	OTHER REVENUE	(2,084,557)	69,742	9,000	106,181	162,500	162,500
60-4805-00-00	GRANT REVENUE	2,093,057	0	0	0	0	0
	TOTAL GRANT REVENUE	2,093,057	0	0	0	0	0
60-4930-00-00	TRANSFER FROM G.O. D	326,673	326,673	328,133	207,143	328,133	329,137
	SUBTOTAL TRANSFERS	326,673	326,673	328,133	207,143	328,133	329,137
	TOTAL WATER/SEWER REVENUES	8,801,457	9,619,036	9,446,613	4,845,839	9,521,813	10,295,366

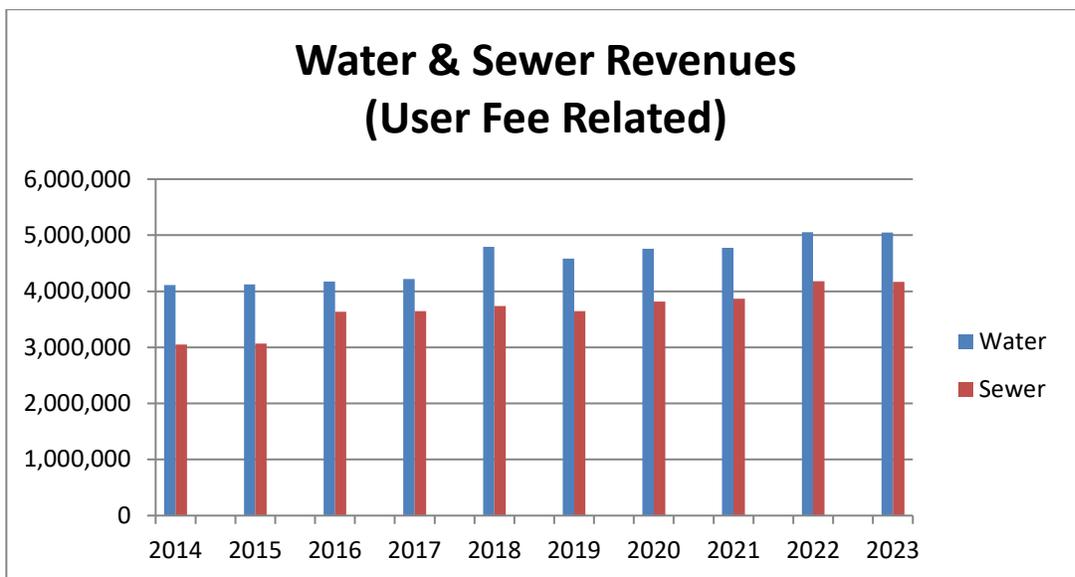
**CITY OF GAINESVILLE
BUDGET 2023-2024
WATER & SEWER FUND - REVENUES**



WATER AND SEWER FUND REVENUES

REVENUE ASSUMPTIONS

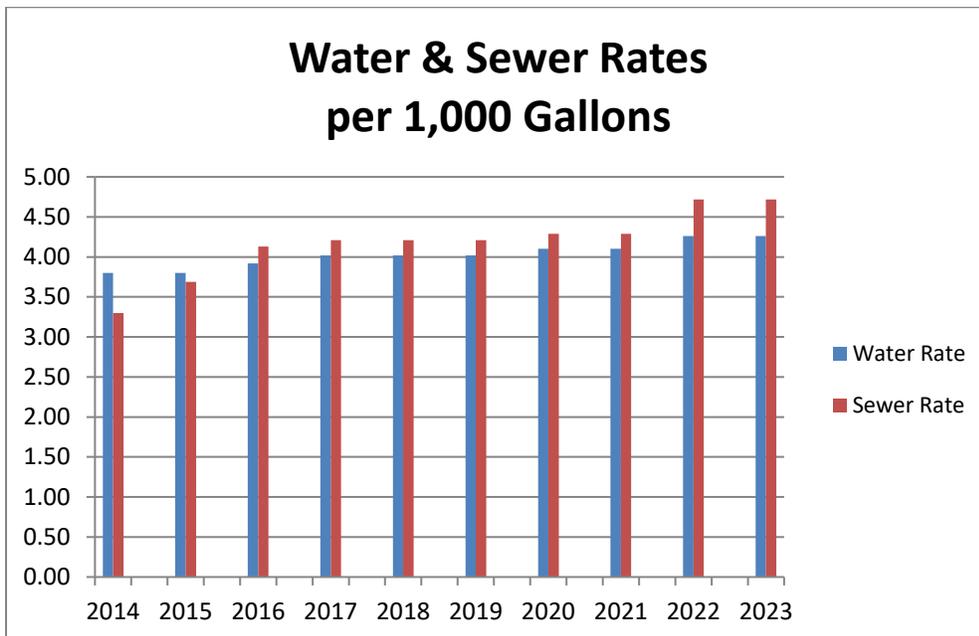
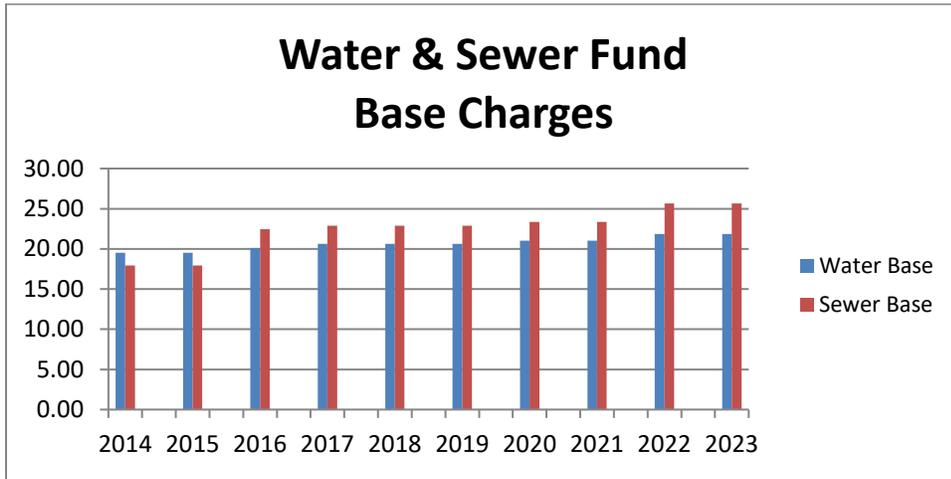
Water and sewer revenues are user fee based revenues. For FY 2024, the City is expecting to incur cost increases, and, consequently, fees charged to customers were increased by 4%. The revenues are projected to increase by 8.98% from the 2023 Adopted Budget by \$848,753 to \$10,295,366. The City has 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.



(2023 represents preliminary unaudited numbers.)

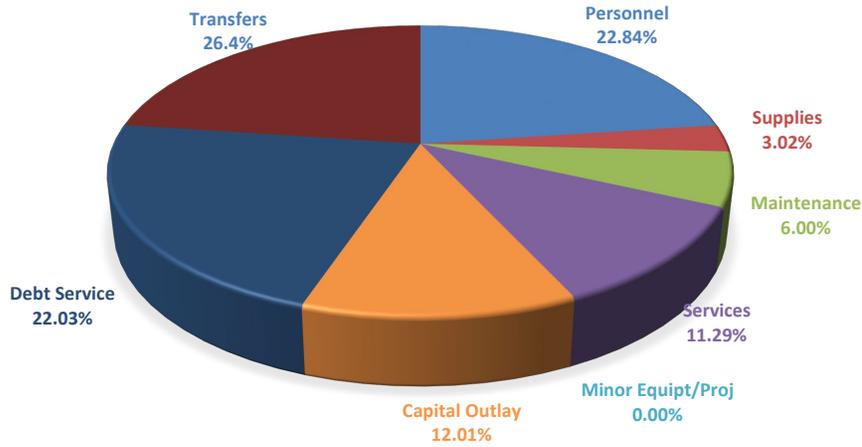
WATER AND SEWER FUND REVENUES

REVENUE ASSUMPTIONS (CONTINUED)



**WATER & SEWER FUND
EXPENSES BY TYPE AND DEPARTMENT
BUDGET 2023-2024**

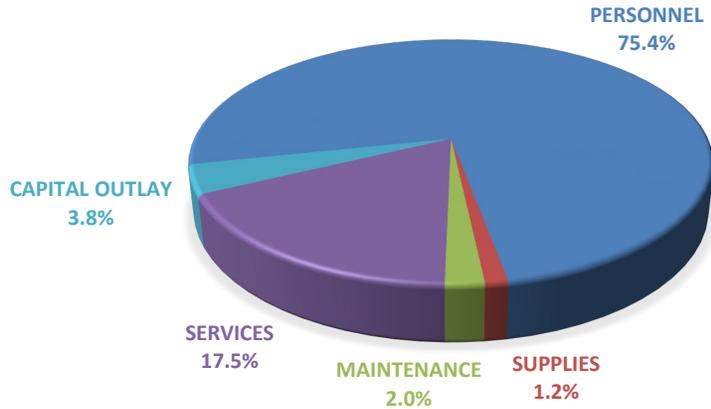
Department	Personnel	Supplies	Maintenance	Services	Minor Eqipt./Proj	Capital Outlay	Debt Service	Transfers	Total
Administration	295,594	4,675	8,000	68,653	0	15,000	0	0	391,922
Customer Service	158,125	42,500	2,750	101,045	0	125,000	0	0	429,420
Water Distribution	405,231	22,700	156,500	42,772	0	320,000	0	0	947,203
Water Production	358,284	31,433	181,189	452,134	0	245,893	0	0	1,268,933
Moss Lake Production	218,493	104,005	56,575	153,232	0	356,115	0	0	888,420
Industrial Waste	68,359	4,800	2,400	26,040	0	0	0	0	101,599
Wastewater Collection	415,807	20,600	102,828	23,210	0	127,250	0	0	689,695
Wastewater Treatment	418,804	78,998	103,776	289,136	0	40,000	0	0	930,714
Non-Departmental	0	0	0	0	0	0	2,255,840	2,335,415	4,591,255
Totals	2,338,697	309,711	614,018	1,156,222	0	1,229,258	2,255,840	2,335,415	10,239,161



**CITY OF GAINESVILLE
BUDGET 2023-2024
WATER & SEWER FUND ADMINISTRATION**

ACCOUNT NUMBER	DESCRIPTION	2021-22	2021-22	2022-23	2022-23	2022-23	2023-24
		REVISED BUDGET	ACTUAL	ADOPTED BUDGET	SIX MONTHS ACTUAL	REVISED BUDGET	PROPOSED BUDGET
60-5101-19-10	SALARIES	193,815	193,245	217,546	101,265	208,975	215,394
60-5106-19-10	OVERTIME	2,500	744	2,500	25	2,500	2,500
60-5110-19-10	LONGEVITY	2,280	2,280	2,400	2,400	4,535	720
60-5111-19-10	RETIREMENT	25,694	25,407	29,182	13,466	28,064	29,609
60-5112-19-10	HEALTH/LIFE/CAREFLITE	15,483	14,979	17,718	7,832	16,621	17,291
60-5116-19-10	HEALTH/LIFE INSURANC	21,313	21,134	24,746	14,426	24,736	23,435
60-5118-19-10	WORKER COMPENSATION	3,026	3,036	3,434	2,196	4,502	4,235
60-5119-19-10	OTHER PAYROLL EXPENS	3,210	3,210	3,160	1,231	2,482	2,410
60-5121-19-10	ACCRUED VACATION BEN	0	1,799	0	0	0	0
60-5123-19-10	ACCRUED COMP-TIME BE	0	(1,075)	0	0	0	0
	SUBTOTAL SALARIES AND BENEFITS	267,321	264,760	300,686	142,841	292,415	295,594
60-5201-19-10	OFFICE SUPPLIES	2,100	1,483	2,100	181	2,100	2,100
60-5208-19-10	CLEANING SUPPLIES	1,800	1,862	1,800	899	1,800	1,800
60-5299-19-10	MISCELLANEOUS SUPPLI	775	799	775	429	775	775
	SUBTOTAL SUPPLIES	4,675	4,143	4,675	1,510	4,675	4,675
60-5302-19-10	BUILDING MAINTENANCE	8,000	8,374	8,000	3,908	8,000	8,000
	SUBTOTAL MAINTENANCE	8,000	8,374	8,000	3,908	8,000	8,000
60-5401-19-10	COMMUNICATIONS	3,000	2,976	3,000	1,361	3,000	3,000
60-5402-19-10	DUES & SUBSCRIPTIONS	700	698	700	491	700	700
60-5403-19-10	GENERAL INSURANCE	326	312	326	139	326	326
60-5404-19-10	PROFESSIONAL FEES	9,000	9,228	9,000	8,094	9,000	9,669
60-5406-19-10	TRAINING	2,000	1,586	2,000	320	2,000	2,000
60-5408-19-10	ELECTRIC UTILITY SER	9,090	8,953	9,090	3,156	9,181	9,181
60-5409-19-10	CONTRACTUAL SERVICES	24,050	12,000	19,000	5,735	19,000	19,000
60-5418-19-10	AUTO ALLOWANCE	6,085	6,085	6,000	2,885	5,173	5,000
60-5440-19-10	NATURAL GAS UTILITY	6,700	5,671	6,700	3,779	6,767	6,767
60-5441-19-10	SOLID WASTE UTILITY	2,251	2,003	2,010	1,002	2,010	2,100
60-5442-19-10	WATER/SEWER UTILITY	2,500	2,615	2,700	1,293	2,700	2,900
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	4,502	5,000	1,772	5,000	5,000
60-5499-19-10	MISCELLANEOUS SERVIC	1,500	1,372	1,500	583	1,500	1,500
	SUBTOTAL SERVICES	73,712	59,504	68,536	31,360	67,867	68,653
60-6502-19-10	BUILDING IMPROVEMENT	0	0	15,000	0	15,000	15,000
	SUBTOTAL CAPITAL	0	0	15,000	0	15,000	15,000
	ADMINISTRATION	353,708	336,781	396,897	179,618	387,957	391,922

**CITY OF GAINESVILLE
BUDGET 2023-2024
WATER & SEWER FUND ADMINISTRATION**



EXPENDITURE SUMMARY

CLASSIFICATION	2021-22	2021-22	2022-23	2022-23	2022-23	2023-24
	REVISED	ACTUAL	ADOPTED BUDGET	SIX MONTHS	REVISED BUDGET	PROPOSED BUDGET
PERSONNEL	267,321	264,760	300,686	142,841	292,415	295,594
SUPPLIES	4,675	4,143	4,675	1,510	4,675	4,675
MAINTENANCE	8,000	8,374	8,000	3,908	8,000	8,000
SERVICES	73,712	59,504	68,536	31,360	67,867	68,653
CAPITAL OUTLAY	0	0	15,000	0	15,000	15,000
TOTAL	353,708	336,781	396,897	179,618	387,957	391,922

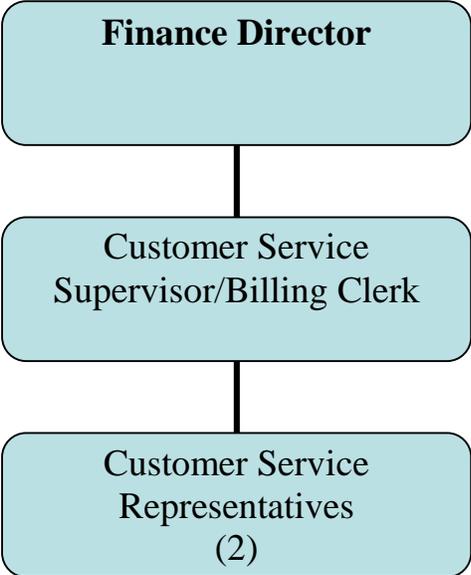
WORKLOAD/DEMAND

	ACTUAL 2020	ACTUAL 2021	ACTUAL 2022	BUDGETED 2023	PROPOSED 2024
PREPARE AND SUBMIT PAYROLL	26	26	26	26	26

STAFFING

POSITION	ACTUAL 2020	ACTUAL 2021	ACTUAL 2022	BUDGETED 2023	PROPOSED 2024
WATER ADMINISTRATION					
PUBLIC SERVICES DIRECTOR	1	1	1	1	1
SECRETARY	1	1	1	1	1
GIS TECHNICIAN/PROJECTS INSPECTOR	1	1	1	1	1
CUSTODIAN PTB	0	0	0	0	0
TOTAL WATER ADMINISTRATION	3	3	3	3	3

Finance – Customer Service



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 4,836 automatic read (“smart”) meters to date
- Implemented N-Sight Plus software allowing more accurate water usage history
- Monitored and worked with the City’s bill processing vendor to insure customers’ receipt of monthly statements and reduce mail lag time.

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 the City’s website.

	Actual 2020	Actual 2021	Actual 2022	Estimated 2023	Budget 2024
Total Automatic Meters	3,141	4,246	4,635	5,000	5,500
Customers on Draft Payments	878	978	1,105	1,175	1,200
Credit card payments	22,788	16,113	26,531	25,000	25,000
Flyer inserts on payments	1	1	2	4	4

Major Goals for Fiscal Year 2023-2024

(Line item indicates the location and funding for the objective)

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

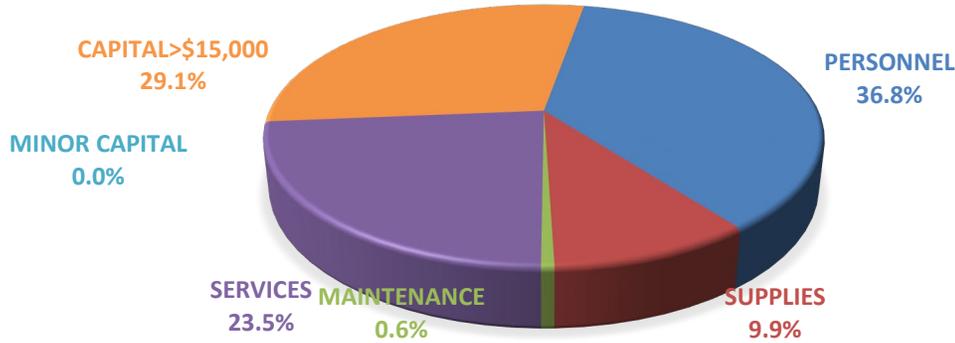
Objectives for Goal 4:

- 4.1 Install 475 automatic reading water meters.

**CITY OF GAINESVILLE
BUDGET 2023-2024
WATER & SEWER FUND CUSTOMER SERVICE**

ACCOUNT NUMBER	DESCRIPTION	2021-22 REVISED BUDGET	2021-22 ACTUAL	2022-23 ADOPTED BUDGET	2022-23 ACTUAL SIX MONTHS	2022-23 REVISED BUDGET	2023-24 PROPOSED BUDGET
60-5101-20-50	SALARIES	90,094	93,077	100,500	48,123	100,775	104,520
60-5106-20-50	OVERTIME	9,000	9,231	9,000	900	9,000	6,000
60-5107-20-50	HOLIDAY PAY	26	29	100	0	100	100
60-5110-20-50	LONGEVITY	180	180	480	480	480	660
60-5111-20-50	RETIREMENT	12,277	12,671	13,870	6,184	13,851	14,578
60-5112-20-50	FICA	7,508	7,641	8,421	3,534	8,146	8,513
60-5116-20-50	HEALTH/LIFE INSURANC	21,299	19,375	24,720	14,409	24,709	23,409
60-5118-20-50	WORKER COMPENSATION	221	161	319	108	419	345
60-5121-20-50	ACCRUED VACATION BEN	0	(1,386)	0	0	0	0
60-5123-20-50	ACCRUED COMP-TIME BE	0	961	0	0	0	0
	SUBTOTAL SALARIES AND BENEFITS	140,605	141,940	157,410	73,739	157,480	158,125
60-5201-20-50	OFFICE SUPPLIES	3,000	2,278	3,000	1,577	3,000	3,000
60-5202-20-50	POSTAGE	37,500	31,579	37,500	9,249	37,500	37,500
60-5204-20-50	BIND PRTING & REPROD	1,500	1,344	1,500	353	1,500	1,500
60-5299-20-50	MISCELLANEOUS SUPPLI	500	311	500	95	500	500
	SUBTOTAL SUPPLIES	42,500	35,511	42,500	11,275	42,500	42,500
60-5304-20-50	MACHINERY & EQUIPMEN	750	194	750	0	750	750
60-5305-20-50	VEHICLE MAINTENANCE	0	0	0	0	2,000	2,000
60-5309-20-50	OFFICE EQUIPMENT MAI	2,000	2,168	2,000	460	0	0
	SUBTOTAL MAINTENANCE	2,750	2,362	2,750	460	2,750	2,750
60-5401-20-50	COMMUNICATIONS	2,000	169	2,000	0	2,000	2,000
60-5403-20-50	GENERAL INSURANCE	650	98	650	28	695	695
60-5404-20-50	PROFESSIONAL FEES	40,000	41,675	40,000	13,173	40,000	40,000
60-5406-20-50	TRAINING	1,800	29	1,800	0	1,800	1,800
60-5409-20-50	CONTRACTUAL SERVICES	44,000	44,769	44,000	21,497	44,000	44,000
60-5460-20-50	MAIN FRAME SOFTWARE	7,500	6,563	7,500	5,785	7,500	7,500
60-5462-20-50	CUSTOMER DEPOSIT INT	4,300	0	4,300	0	4,300	4,300
60-5499-20-50	MISCELLANEOUS SERVIC	750	332	750	0	750	750
	SUBTOTAL SERVICES	101,000	93,636	101,000	40,482	101,045	101,045
60-5508-20-50	OFFICE MACHINERY & E	0	383	0	0	0	0
	SUBTOTAL OFFICE MACHINERY & EQ	0	383	0	0	0	0
60-6506-20-50	SOFTWARE	0	0	0	0	0	125,000
	SUBTOTAL CAPITAL	0	0	0	0	0	125,000
	TOTAL CUSTOMER SERVICE	286,855	273,831	303,660	125,956	303,775	429,420

**CITY OF GAINESVILLE
BUDGET 2023-2024
WATER & SEWER FUND CUSTOMER SERVICE**



EXPENDITURE SUMMARY

CLASSIFICATION	2021-22	2021-22	2022-23	2022-23	2022-23	2023-24
	REVISED	ACTUAL	ADOPTED	ACTUAL	REVISED	PROPOSED
			BUDGET	SIX MONTHS	BUDGET	BUDGET
PERSONNEL	140,605	141,940	157,410	73,739	157,480	158,125
SUPPLIES	42,500	35,511	42,500	11,275	42,500	42,500
MAINTENANCE	2,750	2,362	2,750	460	2,750	2,750
SERVICES	101,000	93,636	101,000	40,482	101,045	101,045
MINOR CAPITAL	0	383	0	0	0	0
CAPITAL > \$15,000	0	0	0	0	0	125,000
TOTAL	286,855	273,831	303,660	125,956	303,775	429,420

WORKLOAD/DEMAND

	ACTUAL	ACTUAL	ACTUAL	BUDGET	ESTIMATED
	2020	2021	2022	2023	2024
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

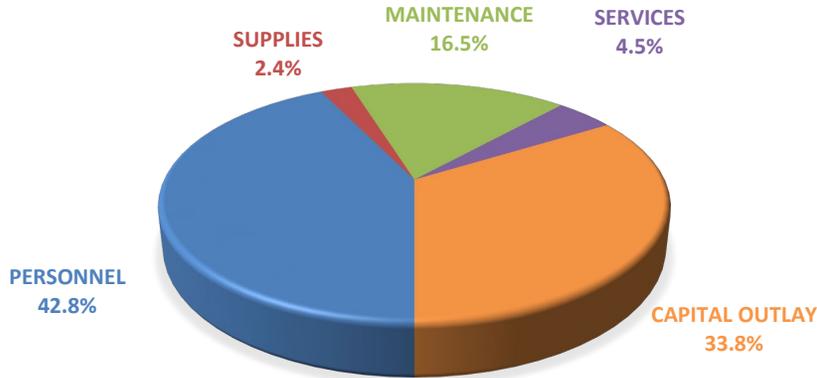
STAFFING

POSITION	ACTUAL	ACTUAL	ACTUAL	BUDGET	PROPOSED
	2020	2021	2022	2023	2024
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
TOTAL WATER CUSTOMER SERVICE	5	5	5	4	3

**CITY OF GAINESVILLE
BUDGET 2023-2024
WATER & SEWER FUND DISTRIBUTION**

ACCOUNT NUMBER	DESCRDIPTION	2021-22 REVISED BUDGET	2021-22 ACTUAL	2022-23 ADOPTED BUDGET	2022-23 ACTUAL SIX MONTHS	2022-23 REVISED BUDGET	2023-24 PROPOSED BUDGET
60-5101-20-51	SALARIES	169,848	114,863	245,477	70,830	188,969	251,201
60-5106-20-51	OVERTIME	29,000	26,648	34,000	17,263	34,000	34,000
60-5107-20-51	HOLIDAY PAY	1,600	712	1,600	673	1,600	1,600
60-5110-20-51	LONGEVITY	780	780	1,080	900	900	1,200
60-5111-20-51	RETIREMENT	25,311	18,071	36,021	11,404	28,848	38,188
60-5112-20-51	FICA	15,304	10,628	21,870	6,727	17,290	22,301
60-5116-20-51	HEALTH/LIFE INSURANC	34,386	31,690	49,440	28,824	49,424	46,818
60-5118-20-51	WORKER COMPENSATION	3,469	(8,912)	4,946	2,044	5,324	6,413
60-5119-20-51	OTHER PAYROLL EXPENS	3,554	3,206	3,720	1,618	3,441	3,510
60-5121-20-51	ACCRUED VACATION BEN	0	(625)	0	0	0	0
60-5123-20-51	ACCRUED COMP-TIME BE	0	255	0	0	0	0
	SUBTOTAL SALARIES AND BENEFITS	283,252	197,315	398,154	140,283	329,796	405,231
60-5201-20-51	OFFICE SUPPLIES	1,200	778	1,200	309	1,200	1,200
60-5206-20-51	FUELS OILS LUBRICANT	15,000	21,631	15,000	8,646	18,000	15,000
60-5207-20-51	SMALL TOOLS AND INST	2,400	2,276	2,400	1,397	2,400	2,400
60-5209-20-51	CHEMICAL & MEDICAL S	600	129	600	65	600	600
60-5221-20-51	SAFETY SUPPLIES	2,000	1,705	2,000	776	2,000	2,000
60-5299-20-51	MISCELLANEOUS SUPPLI	1,500	873	1,500	632	1,500	1,500
	SUBTOTAL SUPPLIES	22,700	27,393	22,700	11,826	25,700	22,700
60-5304-20-51	MACHINERY & EQUIPMEN	7,000	7,986	7,000	2,293	7,979	7,000
60-5305-20-51	VEHICLE MAINTENANCE	5,000	2,388	5,000	441	5,000	5,000
60-5308-20-51	WATER/SEWER MAINS MA	100,000	111,113	100,000	43,085	126,000	100,000
60-5310-20-51	STREETS ROAD & BRIDG	36,000	48,315	36,000	35,834	58,000	36,000
60-5313-20-51	METER MAINTENANCE	4,000	4,223	4,000	1,534	4,000	4,000
60-5399-20-51	MISCELLANEOUS MAINT	17,692	4,500	4,500		4,500	4,500
	SUBTOTAL MAINTENANCE	169,692	178,526	156,500	83,187	205,479	156,500
60-5401-20-51	COMMUNICATIONS	3,000	3,768	15,980	13,779	15,980	15,980
60-5403-20-51	GENERAL INSURANCE	3,791	2,898	3,790	2,002	3,992	3,992
60-5404-20-51	PROFESSIONAL FEES	3,500	1,565	11,500	3,714	15,500	11,500
60-5405-20-51	ADVERTISING	500	280	500	0	500	500
60-5406-20-51	TRAINING	1,800	5,047	3,800	3,429	3,800	3,800
60-5409-20-51	CONTRACTUAL SERVICES	8,228	8,228	0	988	988	0
60-5411-20-51	MACHINERY AND EQUIPM	1,800	0	1,800	0	1,800	1,800
60-5455-20-51	UNIFORM PURCHASE/REN	3,200	2,755	3,200	1,660	3,200	3,200
60-5499-20-51	MISCELLANEOUS SERVIC	2,000	478	2,000	0	2,000	2,000
	SUBTOTAL SERVICES	27,819	25,019	42,570	25,573	47,760	42,772
60-6505-20-51	MOTOR VEHICLES	0	0	60,000	0	59,021	0
60-6509-20-51	MAINS & SERVICES	89,636	0	0	0	0	100,000
60-6512-20-51	METERS	262,000	262,722	150,000	143,321	157,452	200,000
60-6513-20-51	HYDRANTS	20,000	0	15,000	0	15,000	20,000
	SUBTOTAL CAPITAL	371,636	262,722	225,000	143,321	231,473	320,000
	WATER DISTRIBUTION OPERATIONS	875,099	690,975	844,924	404,189	840,208	947,203

**CITY OF GAINESVILLE
BUDGET 2023-2024
WATER & SEWER FUND DISTRIBUTION**



EXPENDITURE SUMMARY

CLASSIFICATION	2021-22	2021-22	2022-23	2022-23	2022-23	2023-24
	REVISED	ACTUAL	ADOPTED	ACTUAL	REVISED	PROPOSED
			BUDGET	SIX MONTHS	BUDGET	BUDGET
PERSONNEL	283,252	197,315	398,154	140,283	329,796	405,231
SUPPLIES	22,700	27,393	22,700	11,826	25,700	22,700
MAINTENANCE	169,692	178,526	156,500	83,187	205,479	156,500
SERVICES	27,819	25,019	42,570	25,573	47,760	42,772
MINOR EQUIPMENT/PROJECTS	0	0	0	0	0	0
CAPITAL OUTLAY	371,636	262,722	225,000	143,321	231,473	320,000
TOTAL	875,099	690,975	844,924	404,189	840,208	947,203

WORKLOAD/DEMAND

	ACTUAL	ACTUAL	ACTUAL	BUDGET	PROPOSED
	2020	2021	2022	2023	2024
MASTER METERS INSTALLED	0	0	0	0	0
NEPTUNE METERS INSTALLED	412	290	134	7	0
METRON METERS INSTALLED	0	0	332	420	420
WATER LINE REPAIRS	50	21	37	37	37
WATER MAIN LEAK REPAIRS	70	83	96	96	96
WATER TAP INSTALLATIONS	2	4	7	7	7

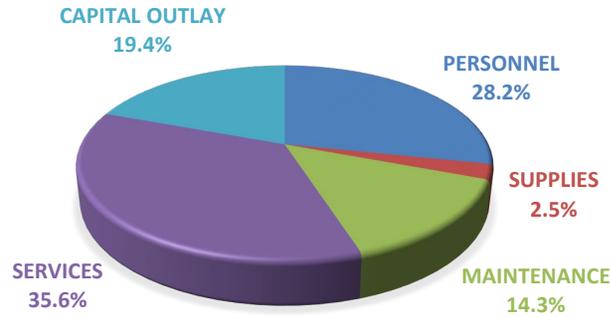
STAFFING

POSITION	ACTUAL	ACTUAL	ACTUAL	BUDGET	PROPOSED
	2020	2021	2022	2023	2024
WATER DISTRIBUTION OPERATIONS					
UTILITIES SUPERVISOR	1	1	1	1	1
CREW LEADER	1	1	1	1	1
UTILITIES EQUIP OPERATOR II	1	1	1	1	1
EQUIPMENT OPERATOR 1	1	1	1	1	1
UTILITIES INVENTORY CLERK/GIS TECHNICIAN	1	1	1	1	1
UTILITIES SERVICES REPRESENTATIVE	0	1	1	1	1
TOTAL WATER DISTRIBUTION OP	5	6	6	6	6

**CITY OF GAINESVILLE
BUDGET 2023-2024
WATER & SEWER FUND PRODUCTION**

ACCOUNT NUMBER	DESCRIPTION	2021-22 REVISED BUDGET	2021-22 ACTUAL	2022-23 ADOPTED BUDGET	2022-23 ACTUAL SIX MONTHS	2022-23 REVISED BUDGET	2023-24 PROPOSED BUDGET
60-5101-21-52	SALARIES	210,683	202,877	217,948	101,948	214,719	223,154
60-5106-21-52	OVERTIME	25,100	30,680	22,000	6,333	22,000	22,000
60-5107-21-52	HOLIDAY PAY	7,000	9,151	7,000	5,289	7,812	8,000
60-5110-21-52	LONGEVITY	1,380	1,380	1,680	1,560	1,560	1,860
60-5111-21-52	RETIREMENT	30,800	30,765	31,977	14,661	31,468	34,017
60-5112-21-52	FICA	18,560	18,192	19,415	8,505	18,617	19,865
60-5114-21-52	UNEMPLOYMENT CLAIMS	0	(824)	0	0	0	0
60-5116-21-52	HEALTH/LIFE INSURANC	35,439	35,159	41,200	28,077	40,450	39,015
60-5118-21-52	WORKER COMPENSATION	4,227	4,163	4,391	2,746	5,908	5,713
60-5119-21-52	OTHER PAYROLL EXPENS	5,028	4,824	5,160	2,240	4,662	4,660
60-5121-21-52	ACCRUED VACATION BEN	0	1,188	0	0	0	0
60-5123-21-52	ACCRUED COMP-TIME BE	0	3,076	0	0	0	0
	SUBTOTAL SALARIES AND BENEFITS	338,217	340,630	350,771	171,359	347,196	358,284
60-5201-21-52	OFFICE SUPPLIES	650	1,198	650	104	650	650
60-5206-21-52	FUELS OILS LUBRICANT	5,000	6,442	6,500	2,151	6,500	6,500
60-5209-21-52	CHEMICAL & MEDICAL S	12,000	16,855	18,000	9,508	21,000	21,683
60-5299-21-52	MISCELLANEOUS SUPPLI	2,600	2,269	2,600	1,113	2,600	2,600
	SUBTOTAL SUPPLIES	20,250	26,764	27,750	12,875	30,750	31,433
60-5304-21-52	MACHINERY & EQUIPMEN	2,000	1,916	2,000	(129)	2,000	2,000
60-5305-21-52	VEHICLE MAINTENANCE	6,000	120	6,000	20	6,000	6,000
60-5312-21-52	WEBER FIRE PROTECTIO	7,500	778	9,000	0	4,000	9,000
60-5399-21-52	MISCELLANEOUS MAINTENANCE	164,189	182,512	164,189	89,329	164,189	164,189
	SUBTOTAL MAINTENANCE	179,689	185,326	181,189	89,220	176,189	181,189
60-5401-21-52	COMMUNICATIONS	4,000	3,775	4,000	2,036	4,000	4,000
60-5403-21-52	GENERAL INSURANCE	25,973	25,975	27,272	8,752	27,545	27,545
60-5404-21-52	PROFESSIONAL FEES	5,000	4,690	5,000	2,541	5,000	5,000
60-5405-21-52	ADVERTISING	2,000	150	2,000	0	2,000	2,000
60-5406-21-52	TRAINING	5,000	4,966	3,500	2,432	3,604	3,500
60-5408-21-52	ELECTRIC UTILITY SER	303,000	258,030	306,029	116,951	309,089	309,089
60-5409-21-52	CONTRACTUAL SERVICES	30,462	27,066	20,000	0	20,000	20,000
60-5417-21-52	INSPECTION AND PERMI	75,000	60,250	75,000	33,688	65,000	75,000
60-5455-21-52	UNIFORM PURCHASE/REN	2,750	2,594	2,750	1,231	2,750	2,750
60-5499-21-52	MISCELLANEOUS SERVIC	3,250	1,921	3,250	1,036	3,250	3,250
	SUBTOTAL SERVICES	456,435	389,417	448,801	168,667	442,238	452,134
60-6505-21-52	MOTOR VEHICLES	0	0	0	0	0	62,845
60-6507-21-52	IMPROVEMENTS OTHER T	179,561	205,511	248,522	48,566	248,522	183,048
	SUBTOTAL MACHINERY & EQUIPMENT	179,561	205,511	248,522	48,566	248,522	245,893
	WATER PRODUCTION	1,174,152	1,147,648	1,257,033	490,687	1,244,895	1,268,933

**CITY OF GAINESVILLE
BUDGET 2023-2024
WATER & SEWER FUND PRODUCTION**



EXPENDITURE SUMMARY

CLASSIFICATION	2021-22	2021-22	2022-23	2022-23	2022-23	2023-24
	REVISED	ACTUAL	ADOPTED	ACTUAL	REVISED	PROPOSED
			BUDGET	SIX MONTHS	BUDGET	BUDGET
PERSONNEL	338,217	340,630	350,771	171,359	347,196	358,284
SUPPLIES	20,250	26,764	27,750	12,875	30,750	31,433
MAINTENANCE	179,689	185,326	181,189	89,220	176,189	181,189
SERVICES	456,435	389,417	448,801	168,667	442,238	452,134
CAPITAL OUTLAY	179,561	205,511	248,522	48,566	248,522	245,893
TOTAL	1,174,152	1,147,648	1,257,033	490,687	1,244,895	1,268,933

WORKLOAD/DEMAND

	ACTUAL	ACTUAL	ACTUAL	BUDGET	PROPOSED
	2020	2021	2022	2023	2024
SAMPLES TAKEN	213	204	256	256	256

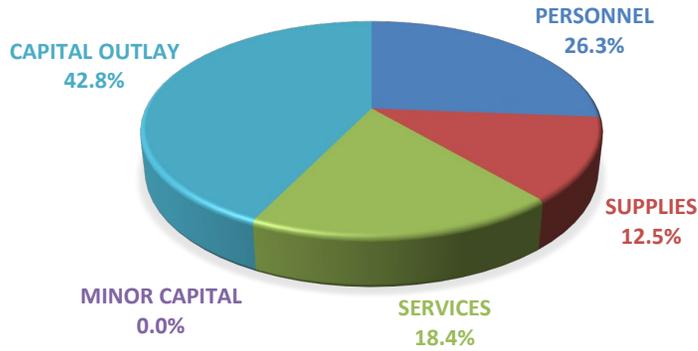
STAFFING

POSITION	ACTUAL	ACTUAL	ACTUAL	BUDGET	PROPOSED
	2020	2021	2022	2023	2024
WATER PRODUCTION OPERATIONS					
WATER PRODUCTION SUPERVISOR	1	1	1	1	1
WATER PRODUCTION OPERATOR	4	4	4	4	4
TOTAL WATER PRODUCTION OP	5	5	5	5	5

**CITY OF GAINESVILLE
BUDGET 2023-2024
WATER & SEWER FUND MOSS LAKE PRODUCTION**

ACCOUNT NUMBER	DESCRIPTION	2021-22 REVISED BUDGET	2021-22 ACTUAL	2022-23 ADOPTED BUDGET	2022-23 ACTUAL SIX MONTHS	2022-23 REVISED BUDGET	2023-24 PROPOSED BUDGET
60-5101-21-53	SALARIES	87,041	83,890	111,152	55,827	117,147	121,829
60-5106-21-53	OVERTIME	25,000	10,980	28,080	5,945	28,080	28,080
60-5107-21-53	HOLIDAY PAY	3,600	2,820	3,600	3,235	5,848	6,000
60-5110-21-53	LONGEVITY	180	180	300	420	420	600
60-5111-21-53	RETIREMENT	14,461	12,278	18,181	8,303	19,289	20,786
60-5112-21-53	HEALTH/LIFE/CAREFLITE	8,880	7,433	11,038	4,981	11,638	12,138
60-5116-21-53	HEALTH/LIFE INSURANC	13,091	7,061	24,720	4,834	19,927	23,409
60-5118-21-53	WORKER COMPENSATION	2,008	1,674	2,496	1,537	3,604	3,491
60-5119-21-53	OTHER PAYROLL EXPENS	1,176	1,465	1,160	1,038	2,160	2,160
60-5121-21-53	ACCRUED VACATION BEN	0	3,971	0	0	0	0
60-5123-21-53	ACCRUED COMP-TIME BE	0	31	0	0	0	0
SUBTOTAL SALARIES AND BENEFITS		155,437	131,783	200,727	86,120	208,113	218,493
60-5201-21-53	OFFICE SUPPLIES	700	573	700	594	700	700
60-5206-21-53	FUELS OILS LUBRICANT	16,500	19,700	20,625	6,492	20,625	20,625
60-5207-21-53	SMALL TOOLS AND INST	1,300	720	1,300	40	1,300	1,300
60-5208-21-53	CLEANING SUPPLIES	850	916	850	534	850	850
60-5209-21-53	CHEMICAL & MEDICAL S	65,000	68,143	69,300	28,394	69,300	69,300
60-5221-21-53	SAFETY SUPPLIES	600	268	600	343	900	600
60-5223-21-53	LABORATORY SUPPLIES	5,000	5,911	7,630	7,160	9,630	7,630
60-5299-21-53	MISCELLANEOUS SUPPLI	3,000	3,103	3,000	277	3,000	3,000
SUBTOTAL SUPPLIES		92,950	99,334	104,005	43,833	106,305	104,005
60-5304-21-53	MACHINERY & EQUIPMEN	3,000	3,038	3,000	739	3,000	3,000
60-5305-21-53	VEHICLE MAINTENANCE	5,000	4,110	8,075	1,274	8,075	8,075
60-5307-21-53	WATER/SEWER PLANT MA	54,000	50,555	42,000	22,552	47,000	42,000
60-5399-21-53	MISCELLANEOUS MAINTE	3,500	3,547	3,500	633	3,500	3,500
SUBTOTAL MAINTENANCE		65,500	61,251	56,575	25,199	61,575	56,575
60-5401-21-53	COMMUNICATIONS	4,000	4,628	5,800	2,285	5,800	5,800
60-5403-21-53	GENERAL INSURANCE	7,893	7,893	8,288	8,528	8,288	8,288
60-5404-21-53	PROFESSIONAL FEES	20,000	17,317	48,036	9,285	48,036	57,536
60-5405-21-53	ADVERTISING	1,000	440	1,000	0	1,000	1,000
60-5406-21-53	TRAINING	1,700	1,440	2,600	111	2,600	2,600
60-5408-21-53	ELECTRIC UTILITY SER	50,000	58,442	50,500	24,098	51,005	51,005
60-5409-21-53	CONTRACTUAL SERVICES	17,338	19,817	9,000	275	9,000	9,000
60-5417-21-53	INSPECTION AND PERMI	2,000	0	2,000	0	2,000	2,000
60-5455-21-53	UNIFORM PURCHASE/REN	1,800	1,443	1,800	610	1,800	1,800
60-5499-21-53	MISCELLANEOUS SERVIC	4,228	3,431	4,228	0	4,228	4,228
60-5504-21-53	MACHINERY & EQUIPMENT	0	0	0	0	0	9,975
SUBTOTAL SERVICES		109,959	114,851	133,252	45,192	133,757	153,232
60-6507-21-53	IMPROVEMENTS OTHER T	90,000	72,038	249,000	0	229,000	356,115
SUBTOTAL MACHINERY AND EQUIPMENT		90,000	72,038	249,000	0	229,000	356,115
MOSS LK PUMP STAT/TREAT PLANT		513,846	479,257	743,559	200,344	738,750	888,420

**CITY OF GAINESVILLE
BUDGET 2023-2024
WATER & SEWER FUND MOSS LAKE PRODUCTION**



EXPENDITURE SUMMARY

CLASSIFICATION	2021-22	2021-22	2022-23	2022-23	2022-23	2023-24
	REVISED	ACTUAL	ADOPTED	ACTUAL	REVISED	PROPOSED
			BUDGET	SIX MONTHS	BUDGET	BUDGET
PERSONNEL	155,437	131,783	200,727	86,120	208,113	218,493
SUPPLIES	92,950	99,334	104,005	43,833	106,305	104,005
SERVICES	109,959	114,851	133,252	45,192	133,757	153,232
MINOR CAPITAL	0	0	0	0	0	0
CAPITAL OUTLAY	90,000	72,038	249,000	0	229,000	356,115
TOTAL	513,846	479,257	743,559	200,344	738,750	888,420

WORKLOAD/DEMAND

	ACTUAL	ACTUAL	ACTUAL	BUDGET	PROPOSED
	2020	2021	2022	2023	2024

COMBINED WITH WATER PRODUCTION DEPARTMENT

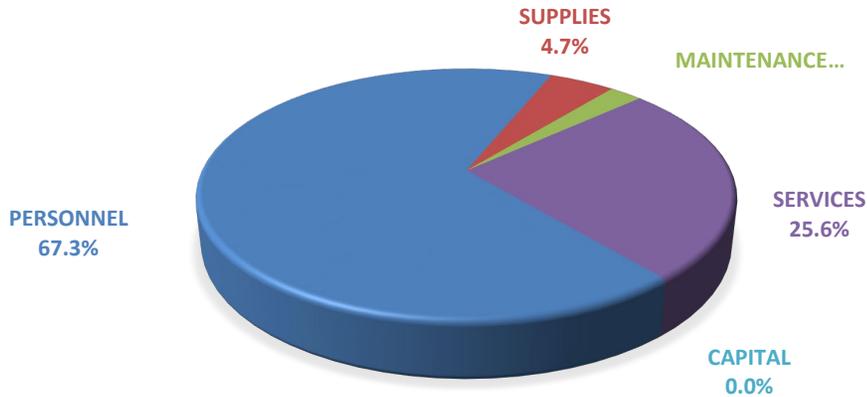
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POSITION	ACTUAL	ACTUAL	ACTUAL	BUDGET	PROPOSED
	2020	2021	2022	2023	2024
MOSS LAKE PRODUCTION					
WATER PRODUCTION PLANT MAINTENANCE MECHANIK	2	2	2	2	2
WATER PRODUCTION OPERATOR	1	1	1	1	1
TOTAL MOSS LAKE PRODUCTION	3	3	3	3	3

**CITY OF GAINESVILLE
BUDGET 2023-2024
WATER & SEWER FUND INDUSTRIAL PRE-TREATMENT**

ACCOUNT NUMBER	DESCRIPTION	2021-22 REVISED BUDGET	2021-22 ACTUAL	2022-23 ADOPTED BUDGET	2022-23 ACTUAL SIX MONTHS	2022-23 REVISED BUDGET	2023-24 PROPOSED BUDGET
60-5101-22-61	SALARIES	40,088	40,088	41,435	19,716	41,369	43,092
60-5106-22-61	OVERTIME	2,949	2,949	5,000	379	5,000	5,000
60-5107-22-61	HOLIDAY PAY	648	648	700	0	700	300
60-5110-22-61	LONGEVITY	240	240	300	300	300	360
60-5111-22-61	RETIREMENT	5,492	5,492	6,040	2,578	6,010	6,452
60-5112-22-61	FICA	3,181	3,011	3,667	1,361	3,406	3,768
60-5116-22-61	HEALTH/LIFE INSURANC	7,100	7,041	8,240	4,805	8,239	7,803
60-5118-22-61	WORKER COMPENSATION	752	757	829	488	1,136	1,084
60-5119-22-61	OTHER PAYROLL EXPENS	507	507	500	240	500	500
60-5121-22-61	ACCRUED VACATION BEN	0	(1,589)	0	0	0	0
60-5123-22-61	ACCRUED COMP-TIME BE	0	251	0	0	0	0
	SUBTOTAL SALARIES AND BENEFITS	60,957	59,396	66,711	29,867	66,660	68,359
60-5201-22-61	OFFICE SUPPLIES	1,100	767	1,100	822	1,100	1,100
60-5206-22-61	FUELS OILS LUBRICANT	1,500	1,450	1,500	898	1,500	1,500
60-5299-22-61	MISCELLANEOUS SUPPLI	2,200	2,112	2,200	515	2,200	2,200
	SUBTOTAL SUPPLIES	4,800	4,330	4,800	2,235	4,800	4,800
60-5305-22-61	VEHICLE MAINTENANCE	600	124	600	525	600	600
60-5306-22-61	INSTRUMENT MAINTENAN	1,000	947	1,000	0	1,000	1,000
60-5399-22-61	MISCELLANEOUS MAINT	800	712	800	0	800	800
	SUBTOTAL MAINTENANCE	2,400	1,783	2,400	525	2,400	2,400
60-5401-22-61	COMMUNICATIONS	732	510	732	241	732	732
60-5403-22-61	GENERAL INSURANCE	315	283	315	144	600	600
60-5404-22-61	PROFESSIONAL FEES	2,000	1,977	15,608	4,196	15,608	15,608
60-5406-22-61	TRAINING	800	1,214	1,200	685	1,200	1,200
60-5409-22-61	CONTRACTUAL SERVICES	7,400	6,239	7,400	1,413	7,400	7,400
60-5499-22-61	MISCELLANEOUS SERVIC	500	125	500	0	500	500
	SUBTOTAL SERVICES	11,747	10,349	25,755	6,678	26,040	26,040
60-6505-22-61	MOTOR VEHICLES	0	29,440	0	0	0	0
	TOTAL CAPITAL ASSETS	0	29,440	0	0	0	0
	INDUSTRIAL PRE-TREATMENT	79,904	105,297	99,666	39,305	99,900	101,599

**CITY OF GAINESVILLE
BUDGET 2023-2024
WATER & SEWER FUND INDUSTRIAL PRE-TREATMENT**



EXPENDITURE SUMMARY

CLASSIFICATION	2021-22	2021-22	2022-23	2022-23	2022-23	2023-24
	REVISED	ACTUAL	ADOPTED	ACTUAL	REVISED	PROPOSED
			BUDGET	SIX MONTHS	BUDGET	BUDGET
PERSONNEL	60,957	59,396	66,711	29,867	66,660	68,359
SUPPLIES	4,800	4,330	4,800	2,235	4,800	4,800
MAINTENANCE	2,400	1,783	2,400	525	2,400	2,400
SERVICES	11,747	10,349	25,755	6,678	26,040	26,040
CAPITAL	0	29,440	0	0	0	0
TOTAL	79,904	105,297	99,666	39,305	99,900	101,599

WORKLOAD/DEMAND

	ACTUAL	ACTUAL	ACTUAL	BUDGET	PROPOSED
	2020	2021	2022	2023	2024
CATEGORICAL BUSINESSES PERMITTED	6	1	3	3	3
SIU'S PERMITTED	14	6	12	12	12

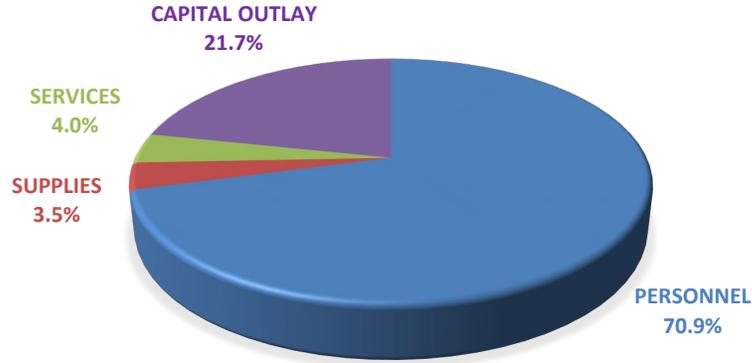
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POSITION	ACTUAL	ACTUAL	ACTUAL	BUDGET	PROPOSED
	2020	2021	2022	2023	2024
INDUSTRIAL WASTE					
INDUSTRIAL WASTE OFFICER	1	1	1	1	1
TOTAL INDUSTRIAL WASTE	1	1	1	1	1

**CITY OF GAINESVILLE
BUDGET 2023-2024
WATER & SEWER FUND WASTEWATER COLLECTION**

ACCOUNT NUMBER	DESCRIPTION	2021-22 REVISED BUDGET	2021-22 ACTUAL	2022-23 ADOPTED BUDGET	2022-23 ACTUAL SIX MONTHS	2022-23 REVISED BUDGET	2023-24 PROPOSED BUDGET
60-5101-22-62	SALARIES	255,897	254,723	244,494	95,664	212,782	229,887
60-5106-22-62	OVERTIME	53,000	69,511	60,000	26,295	60,000	60,000
60-5107-22-62	HOLIDAY PAY	1,400	1,286	1,400	1,161	1,991	2,000
60-5110-22-62	LONGEVITY	1,380	2,560	1,560	240	240	420
60-5111-22-62	RETIREMENT	38,873	40,842	38,898	15,463	34,667	38,483
60-5112-22-62	FICA	23,511	24,235	23,617	9,031	20,616	22,473
60-5114-22-62	UNEMPLOYMENT CLAIMS	0	(882)	0	0	0	0
60-5116-22-62	HEALTH/LIFE INSURANC	36,241	24,718	57,680	13,056	37,089	54,621
60-5118-22-62	WORKER COMPENSATION	5,253	5,374	5,341	2,746	6,349	6,463
60-5119-22-62	OTHER PAYROLL EXPENS	937	467	1,260	372	1,130	1,460
60-5121-22-62	ACCRUED VACATION BEN	0	(3,483)	0	0	0	0
60-5123-22-62	ACCRUED COMP-TIME BE	0	(507)	0	0	0	0
	SUBTOTAL SALARIES AND BENEFITS	416,492	418,844	434,250	164,029	374,864	415,807
60-5201-22-62	OFFICE SUPPLIES	500	21	500	8	500	500
60-5206-22-62	FUELS OILS LUBRICANT	15,000	18,684	15,000	8,867	15,000	15,000
60-5207-22-62	SMALL TOOLS AND INST	1,500	1,370	1,500	438	1,500	1,500
60-5208-22-62	CLEANING SUPPLIES	0	43	0	0	0	0
60-5209-22-62	CHEMICAL & MEDICAL S	500	218	500	14	500	500
60-5221-22-62	SAFETY SUPPLIES	2,500	2,246	2,500	536	2,500	2,500
60-5299-22-62	MISCELLANEOUS SUPPLI	600	386	600	216	600	600
	SUBTOTAL SUPPLIES	20,600	22,968	20,600	10,079	20,600	20,600
60-5304-22-62	MACHINERY & EQUIPMEN	25,000	22,654	25,000	13,905	33,301	25,000
60-5305-22-62	VEHICLE MAINTENANCE	11,000	9,727	11,000	3,826	11,000	11,000
60-5307-22-62	WATER/SEWER PLANT MA	4,450	1,089	9,500	4,198	4,198	9,500
60-5308-22-62	WATER/SEWER MAINS MA	35,000	30,930	35,000	13,258	35,000	35,000
60-5310-22-62	STREETS ROAD & BRIDG	19,000	25,161	19,000	14,876	24,880	19,000
60-5399-22-62	MISCELLANEOUS MAINT	3,328	3,328	3,328	0	3,328	3,328
	SUBTOTAL MAINTENANCE	97,778	92,890	102,828	50,063	111,707	102,828
60-5401-22-62	COMMUNICATIONS	3,600	3,050	3,600	634	3,600	3,600
60-5403-22-62	GENERAL INSURANCE	4,631	4,632	4,862	2,642	6,510	6,510
60-5404-22-62	PROFESSIONAL FEES	1,500	1,420	1,500	310	1,500	1,500
60-5405-22-62	ADVERTISING	2,000	524	2,000	689	2,000	2,000
60-5406-22-62	TRAINING	1,500	3,533	3,500	466	3,500	3,500
60-5408-22-62	ELECTRIC UTILITY SER	500	645	505	201	510	700
60-5409-22-62	CONTRACTUAL SERVICES	0	19,961	0	45,641	77,184	0
60-5411-22-62	MACHINERY AND EQUIPM	2,500	0	2,500	2,500	2,500	2,500
60-5455-22-62	UNIFORM PURCHASE/REN	2,900	1,974	2,900	721	2,900	2,900
	SUBTOTAL SERVICES	19,131	35,740	21,367	53,804	100,204	23,210
60-6504-22-62	MACHINERY & EQUIPMENT	0	0	0	0	0	47,000
60-6505-22-62	MOTOR VEHICLES	0	0	155,000	0	155,000	52,250
60-6509-22-62	MAINS & SERVICES	0	0	58,000	0	58,000	28,000
	SUBTOTAL CAPITAL	0	0	213,000	0	213,000	127,250
	WASTEWATER COLLECTION	554,001	570,442	792,045	277,975	820,375	689,695

**CITY OF GAINESVILLE
BUDGET 2023-2024
WATER & SEWER FUND WASTEWATER COLLECTION**



EXPENDITURE SUMMARY

CLASSIFICATION	2021-22	2021-22	2022-23	2022-23	2022-23	2023-24
	REVISED	ACTUAL	ADOPTED BUDGET	ACTUAL SIX MONTHS	REVISED BUDGET	PROPOSED BUDGET
PERSONNEL	416,492	418,844	434,250	164,029	374,864	415,807
SUPPLIES	20,600	22,968	20,600	10,079	20,600	20,600
SERVICES	19,131	35,740	21,367	53,804	100,204	23,210
MINOR EQUIPMENT/PROJECTS	0	0	0	0	0	0
CAPITAL OUTLAY	0	0	213,000	0	213,000	127,250
TOTAL	554,001	570,442	792,045	277,975	820,375	689,695

WORKLOAD/DEMAND

	ACTUAL	ACTUAL	ACTUAL	BUDGET	PROPOSED
	2020	2021	2022	2023	2024
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

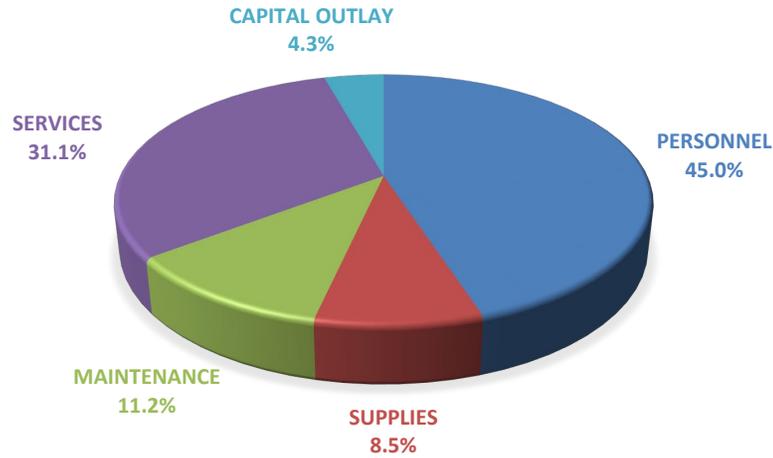
STAFFING

POSITION	ACTUAL	ACTUAL	ACTUAL	BUDGET	PROPOSED
	2020	2021	2022	2023	2024
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
TOTAL WW COLLECTION	6	7	7	7	7

**CITY OF GAINESVILLE
BUDGET 2023-2024
WATER & SEWER FUND WASTEWATER TREATMENT PLANT**

ACCOUNT NUMBER	DESCRIPTION	2021-22 REVISED BUDGET	2021-22 ACTUAL	2022-23 ADOPTED BUDGET	2022-23 ACTUAL SIX MONTHS	2022-23 REVISED BUDGET	2023-24 PROPOSED BUDGET
60-5101-22-63	SALARIES	248,086	230,645	265,571	123,214	256,957	271,681
60-5106-22-63	OVERTIME	28,914	29,547	20,000	4,602	20,000	20,000
60-5107-22-63	HOLIDAY PAY	6,000	5,231	6,000	3,886	6,000	6,000
60-5110-22-63	LONGEVITY	540	540	780	720	720	960
60-5111-22-63	RETIREMENT	35,593	33,420	37,304	16,790	36,102	39,634
60-5112-22-63	FICA	21,445	19,661	22,649	9,745	21,363	23,145
60-5116-22-63	HEALTH/LIFE INSURANC	49,025	45,171	49,440	26,105	46,717	46,818
60-5118-22-63	WORKER COMPENSATION	4,855	4,797	5,122	3,165	6,809	6,656
60-5119-22-63	OTHER PAYROLL EXPENS	4,427	4,427	3,710	1,995	4,010	3,910
60-5121-22-63	ACCRUED VACATION BEN	0	(1,616)	0	0	0	0
60-5123-22-63	ACCRUED COMP-TIME BE	0	(3,683)	0	0	0	0
	SUBTOTAL SALARIES AND BENEFITS	398,885	368,140	410,576	190,223	398,678	418,804
60-5201-22-63	OFFICE SUPPLIES	1,400	1,397	1,400	386	1,400	1,400
60-5202-22-63	POSTAGE	200	149	200	143	200	200
60-5206-22-63	FUELS OILS LUBRICANT	6,800	9,190	8,000	2,164	8,000	8,000
60-5207-22-63	SMALL TOOLS AND INST	1,000	990	1,000	233	1,000	1,000
60-5208-22-63	CLEANING SUPPLIES	2,600	2,505	2,600	1,242	2,600	2,600
60-5209-22-63	CHEMICAL & MEDICAL S	32,000	41,179	43,000	28,875	84,367	43,000
60-5212-22-63	BOTANICAL & AGRICULT	900	0	900	725	900	900
60-5221-22-63	SAFETY SUPPLIES	2,200	2,206	2,200	1,671	2,200	2,200
60-5223-22-63	LABORATORY SUPPLIES	15,948	17,986	15,948	7,391	15,948	15,948
60-5226-22-63	ELECTRICAL SUPPLIES	2,800	1,710	2,800	41	2,800	2,800
60-5299-22-63	MISCELLANEOUS SUPPLI	950	908	950	477	950	950
	SUBTOTAL SUPPLIES	66,798	78,221	78,998	43,349	120,365	78,998
60-5302-22-63	BUILDING MAINTENANCE	8,000	12,380	8,000	2,655	8,000	8,000
60-5304-22-63	MACHINERY & EQUIPMEN	16,000	18,037	16,000	2,133	16,000	16,000
60-5305-22-63	VEHICLE MAINTENANCE	3,800	298	3,800	732	3,800	3,800
60-5306-22-63	INSTRUMENT MAINTENAN	10,130	9,038	13,476	12,348	13,476	13,476
60-5307-22-63	WATER/SEWER PLANT MA	21,154	79,513	59,000	24,968	109,000	59,000
60-5310-22-63	STREETS,ROAD & BRIDG	2,000	341	2,000	0	0	2,000
60-5315-22-63	SIDEWALKS CURB & GUT	1,500	0	1,500	0	0	1,500
	SUBTOTAL MAINTENANCE	62,584	119,608	103,776	42,836	150,276	103,776
60-5401-22-63	COMMUNICATIONS	1,800	2,410	1,800	873	1,800	1,800
60-5403-22-63	GENERAL INSURANCE	35,200	35,585	36,960	20,605	34,125	34,125
60-5404-22-63	PROFESSIONAL FEES	19,500	9,122	19,500	7,505	19,500	19,500
60-5406-22-63	TRAINING	3,000	4,125	5,000	4,005	8,500	5,000
60-5408-22-63	ELECTRIC UTILITY SER	102,010	113,756	103,030	48,311	104,060	104,060
60-5409-22-63	CONTRACTUAL SERVICES	58,000	80,959	50,500	19,747	50,500	50,500
60-5417-22-63	INSPECTION AND PERMI	25,940	26,440	25,940	25,940	25,940	25,941
60-5439-22-63	BIO-MONITORING---WWT	5,200	2,065	5,200	1,600	5,200	5,200
60-5441-22-63	SOLID WASTE UTILITY	20,000	13,014	20,000	1,052	18,436	17,539
60-5442-22-63	WATER/SEWER UTILITY	10,500	11,450	11,036	6,596	13,400	14,297
60-5446-22-63	STORM WATER UTILITY	46	45	46	23	46	46
60-5455-22-63	UNIFORM PURCHASE/REN	4,000	2,648	4,000	1,356	4,000	4,000
60-5460-22-63	OFFICE EQUIPMENT REN	1,800	1,819	1,800	723	1,800	1,800
60-5499-22-63	MISCELLANEOUS SERVIC	5,328	5,328	5,328		5,328	5,328
	SUBTOTAL SERVICES	292,324	308,766	290,140	138,334	292,635	289,136
60-6504-22-63	MACHINERY & EQUIPMEN	0	107,175	0	0	0	0
60-6505-22-63	MOTOR VEHICLES	0	0	41,367	0	0	0
60-6507-22-63	IMPROVEMENTS OTHER T	107,175	0	20,000	0	0	40,000
	SUBTOTAL CAPITAL	107,175	107,175	61,367	0	0	40,000
	WWTP OPERATIONS	927,766	981,910	944,857	414,742	961,954	930,714

**CITY OF GAINESVILLE
BUDGET 2023-2024
WATER & SEWER FUND WASTEWATER TREATMENT PLANT**



EXPENDITURE SUMMARY

CLASSIFICATION	2021-22	2021-22	2022-23	2022-23	2022-23	2023-24
	REVISED	ACTUAL	ADOPTED	ACTUAL	REVISED	PROPOSED
			BUDGET	SIX MONTHS	BUDGET	BUDGET
PERSONNEL	398,885	368,140	410,576	190,223	398,678	418,804
SUPPLIES	66,798	78,221	78,998	43,349	120,365	78,998
MAINTENANCE	62,584	119,608	103,776	42,836	150,276	103,776
SERVICES	292,324	308,766	290,140	138,334	292,635	289,136
CAPITAL OUTLAY	107,175	107,175	61,367	0	0	40,000
TOTAL	927,766	981,910	944,857	414,742	961,954	930,714

WORKLOAD/DEMAND

	ACTUAL	ACTUAL	ACTUAL	BUDGET	PROPOSED
	2020	2021	2022	2023	2024
TONS WASTEWATER SLUDGE PRODUCED	400	400	400	400	400
SAMPLES COLLECTED & PROCESSED	3,193	3,193	3,193	3,193	3,193

STAFFING

POSITION	ACTUAL	ACTUAL	ACTUAL	BUDGET	PROPOSED
	2020	2021	2022	2023	2024
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	3	3	3	3	3
TOTAL WW TREATMENT	6	6	6	6	6

**CITY OF GAINESVILLE
BUDGET 2023-2024
WATER & SEWER FUND - NON-DEPARTMENTAL**

ACCOUNT NUMBER	DESCRIPTION	2021-22 REVISED BUDGET	2021-22 ACTUAL	2022-23 ADOPTED BUDGET	2022-23 ACTUAL SIX MONTHS	2022-23 REVISED BUDGET	2023-24 PROPOSED BUDGET
60-5499-50-99	MISCELLANEOUS SERVIC	3,000	3,600	3,000	900	3,000	3,000
60-5701-50-99	TRANSFER TO GENERAL	882,933	882,933	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
60-5713-50-99	TRANSFER T-FUND 13-ARA CLFRF	0	0	0	290,000	290,000	0
60-5766-50-99	TRANSFER TO WATER PR	0	97,657	0	0	0	0
60-5787-50-99	GTUA 2013 REFUNDING	180,250	180,250	0	0	0	0
60-5788-50-99	GTUA CONTRACT ADMINI	32,500	6,368	32,500	0	32,500	32,500
60-5789-50-99	GTUA 2012 CONTRACT R	64,996	64,995	64,528	32,264	64,528	68,956
60-5790-50-99	GTUA CONTRACT REV 20	296,572	296,571	296,908	148,454	296,908	296,876
60-5791-50-99	GTUA CONTRACT REV BO	153,576	153,575	151,018	75,509	151,018	148,282
60-5792-50-99	GTUA-TEXOMA WATER PR	290,007	290,181	291,049	145,525	291,049	292,720
60-5794-50-99	GTUA-2022 WTR LINE	0	0	183,000	72,512	183,000	188,610
60-5795-50-99	GTUA-SER 2023 SWR LI	0	0	311,000	0	0	0
SUBTOTAL TRANSFERS		2,325,372	2,397,669	2,637,474	1,417,400	2,616,474	2,335,415
60-5111-99-99	NPL ADJUSTMENT	0	(290,851)	0	0	0	0
60-5115-99-99	NET OPEB ACTIVITY	0	6,023	0	0	0	0
60-5198-99-99	PENSION ADJUSTMENT	100,000	100,000	0	0	0	0
60-5435-99-99	ACCRUED INTEREST EXP	0	(5,500)	0	0	0	0
60-5454-99-99	2020 GENERAL OBLIGAT	80,790	80,790	81,335	78,558	81,335	81,867
60-5473-99-99	2012 CO'S	29,600	29,600	29,739	26,316	29,739	29,688
60-5474-99-99	2013 CERT OF OBLIGAT	395,325	395,325	394,125	342,413	394,125	394,369
60-5476-99-99	2015 CO TAX AND REVE	652,188	652,188	656,063	550,969	656,063	653,813
60-5477-99-99	2016 GO DEBT REFUNDI	171,755	171,755	118,111	101,233	118,111	117,950
60-5478-99-99	2014 GO DEBT	121,185	121,185	121,689	101,237	121,689	122,049
60-5481-99-99	2017 REFUNDING GO'S	122,685	122,685	120,632	115,137	120,632	121,889
60-5483-99-99	2023 CO DEBT	0	0	0	0	0	727,215
60-5499-99-99	MISCELLANEOUS SERVIC	7,000	7,285	7,000	0	7,000	7,000
SUBTOTAL DEBT		1,680,528	1,390,485	1,528,694	1,315,861	1,528,694	2,255,840
NON-DEPARTMENTAL		4,005,900	3,788,153	4,166,168	2,733,261	4,145,168	4,591,255

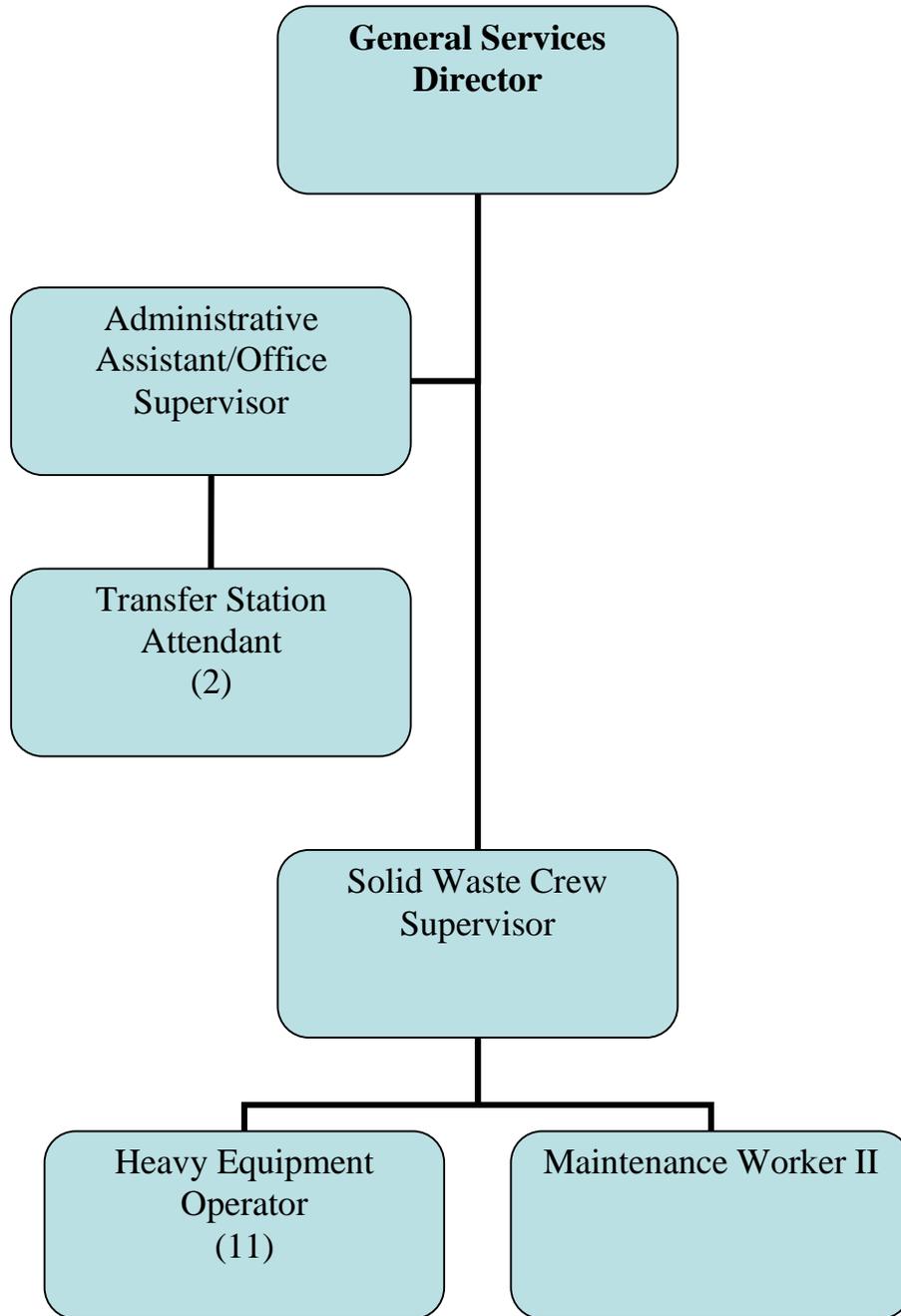


SOLID WASTE FUND

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)



**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, 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 2020-2021 received 2022-2023 (1) Roll-Off truck with AutoCar DC64 with Galfab 60K Hoist was received February 20, 2023, and placed in service immediately.
- September FY 2021 & 2022 Purchased (1) 2023 Mack TE64 chassis with Wittke commercial front load truck to be replaced by the total truck. The purchase of this truck will be from TML insurance for \$142,888.00 for unit #5146 AutoCar/McNeils commercial front-load truck that was totaled on Friday, August 5, 2022. The remaining amount will be from Solid Waste fund balance in FY 2023.
- July FY 2021 & 2022 - Refurbished (1) Steel Long Haul Trailer with Hale Trailer Brakes & Wheel plus this trailer was waiting on parts to be refurbished. Funds from fiscal year 2020-2021 for \$24,967.00 was transferred to fund #69 and the remaining balance \$39,349.83 came from fiscal year 2022-2023. Total cost for repairs \$79,316.83.
- October - Purchase (1) Mack/Pinnacle Semi-Truck with (1) Wilkens Walking Floor 48' Steel Trailer. Total cost for unit \$253,514.00.
- October – Purchased (4) 40 yds. Roll-off containers and pending order of four additional 40 yds. Roll-off containers, (5) 30 yds. Roll-off containers and pending order of five extra 30 yds. Roll-off containers, (5) 20 yds. Roll-off containers and (13) 8 yd. Front-load containers & (10) 6 yd. Front-load containers.
- January & May - Purchased 328 Commercial & Residential Carts.
- March - Purchase (1) new 2023 John Deere 544K Rockland bucket for our current loader.
- April 2023 Purchased (1) 2024 Mack TE64 chassis with Wittke commercial front-load truck to replace the totaled truck. The purchase of this truck will be from TML insurance for \$169,066.00 for unit #5144 (2011) Mack commercial front-load truck that was destroyed on Tuesday, March 14, 2023. The remaining amount will be from Solid Waste fund balance FY 2023.

- The Construction Completion of New Main Office, Car Wash, Scale house, Central Garage and expansion of our existing Transfer Station as well as demolishing the old portion of the City Barn (Northside).
- Recycled Non-Repairable Metal Containers (9) 40 yd. (7) 30 yd. (1) 20 yd. Roll-Off & small 4 yd. 6 yd. & 8 yd.
- Installed Cameras on the outside of scale house toward the Citizen Station.
- Completed Audits – Commercial Dumpsters for Businesses.
- Completed Audits – Commercial/Residential Cart route.
- Grind Wood Waste and hauled wood mulch to Charlie Davis place.
- Di-Weekly Staff Meeting (City Hall)
- Attend DRC - Development Review Committee
- SAC/ARB Meeting
- 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:

	Actual 2020	Actual 2021	Actual 2022	Budgeted 2023	Budgeted 2024
Average number of daily roll-off customers	39	40	40	45	50
Rentals of roll-off customers	88	100	100	100	160
Roll-off containers pulled	1311	1400	1400	1400	1860
Number of roll-off containers for deliveries	88	100	100	100	160
Number of roll-off customers per year	224	230	304	315	315
Average number for recycling materials hauled to Recycling Center	0 tons	10 tons	10 tons	10 tons	20 tons
Public Outreach	9	9	9	9	9
Number of tons for residential customer per year	12,151.32	13,541	11,866	13,600	13,600
Number of tons for commercial customers per year	19,532.85	20,693	20,712	20,828	21,500
Number of trips to TASWA Landfill per year	2,746	3,020	2,998	3,400	3,400
Number of tons hauled to TASWA Landfill per year	31,757.52	34,258	32,585	32,500	36,000
Number of trucks loaded per year	1633	1706	1650	1650	1800

(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 2023 -2024:

(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.

Objective for Goal1:

Goal 1.1 Maintain a 90-day cash reserve in General, Water and Sewer, and Solid Waste.

**CITY OF GAINESVILLE
BUDGET 2023-2024
SOLID WASTE FUND SUMMARY**

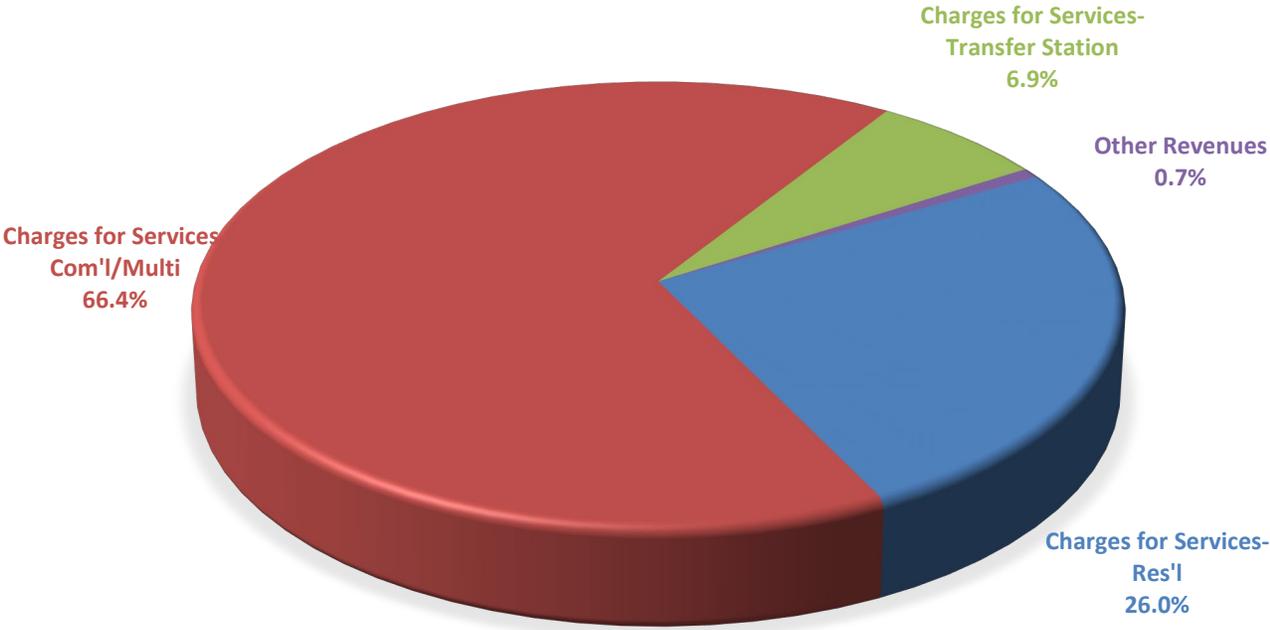
	2021-22 REVISED	2021-22 ACTUAL	2022-23 ADOPTED BUDGET	2022-23 ACTUAL SIX MONTHS	2022-23 REVISED BUDGET	2023-24 PROPOSED BUDGET
BEGINNING BALANCE OCTOBER 1	5,185,337	5,185,337	5,231,793	5,231,793	5,231,793	5,129,394
REVENUES	4,736,832	5,341,515	4,956,241	2,758,652	5,456,830	5,675,736
TOTAL FUNDS AVAILABLE	9,922,169	10,526,852	10,188,034	7,990,445	10,688,623	10,805,130
EXPENDITURES						
RESIDENTIAL	623,958	600,355	691,022	363,991	723,659	740,870
LANDFILL/DISPOSAL	1,653,523	1,646,256	2,246,033	949,265	2,356,051	2,154,245
COM'L/MULTIFAMILY	630,703	715,803	730,474	250,822	860,787	849,861
TRANSFER STATION	228,932	218,999	252,170	172,621	363,676	617,397
NON-DEPT'L	1,330,282	2,113,646	1,255,056	715,473	1,255,056	1,254,786
TOTAL EXPENDITURES	4,467,398	5,295,059	5,174,755	2,452,172	5,559,229	5,617,159
ENDING BALANCE SEPTEMBER 30	5,454,771	5,231,793	5,013,279	5,538,273	5,129,394	5,187,971
INCREASE/DECREASE IN FUND BALANCE	269,434	46,456	(218,514)	306,480	(102,399)	58,577

Note: Beginning October FY 2023 Fund Balance ties to FY 22 Audited Financials

**CITY OF GAINESVILLE
BUDGET 2023-2024
SOLID WASTE FUND - REVENUES**

ACCOUNT NUMBER	DESCRIPTION	2021-22 REVISED BUDGET	2021-22 ACTUAL	2022-23 ADOPTED BUDGET	2022-23 ACTUAL SIX MONTHS	2022-23 REVISED BUDGET	2023-24 PROPOSED BUDGET
68-4621-00-00	PENALTIES	15,000	27,736	15,516	10,987	27,736	29,136
68-4623-00-00	NSF CHARGES	0	25	0	0	0	0
68-4650-00-00	SOLID WASTE REV-RESI	1,319,625	1,377,301	1,377,632	696,579	1,377,632	1,440,000
68-4651-00-00	SOLID WASTE REV-COM'	134,550	147,095	139,644	74,599	139,644	154,000
68-4652-00-00	SOLID WASTE REV-MULT	45,540	45,990	46,000	23,033	46,000	47,800
68-4653-00-00	UNBILLED SOLID WASTE	0	1,913	0	0	0	0
68-4654-00-00	S/W ROLL-OFF/COMPACT	98,325	143,678	118,956	59,045	118,956	138,300
68-4655-00-00	S/W ROLL-OFF COMPACT	12,000	16,093	12,412	7,001	13,400	13,500
68-4656-00-00	S/W ROLL-OFF/COMPACT	1,100,000	1,295,741	1,106,808	740,764	1,448,000	1,490,000
68-4660-00-00	TRANSFER STATION	278,750	330,830	310,320	143,735	310,320	390,000
68-4661-00-00	SMALL CONTAINER XPU	1,734,916	1,852,202	1,820,213	946,571	1,893,142	1,895,000
68-4662-00-00	CARDBOARD COLLECTION	29,886	41,651	40,000	14,155	27,000	38,000
68-4665-00-00	TRASH BAG SALES REVE	0	16	0	0	0	0
68-4698-00-00	AR CREDIT ADJUSTMENT	0	616	0	885	0	0
68-4699-00-00	UB CREDIT ADJUSTMENT	(38,760)	(50,633)	(38,760)	(30,251)	(50,000)	(50,000)
	SUBTOTAL COLLECTION/DISPOSAL FEES	4,729,832	5,230,254	4,948,741	2,687,103	5,351,830	5,585,736
68-4701-00-00	INTEREST REVENUE	2,000	23,309	2,500	63,228	95,000	80,000
68-4703-00-00	GAIN ON DISPOSITION/	0	(64,609)	0	0	0	0
68-4709-00-00	MISCELLANEOUS REVENU	5,000	152,560	5,000	8,321	10,000	10,000
	SUBTOTAL OTHER REVENUES	7,000	111,261	7,500	71,549	105,000	90,000
	TOTAL REVENUES	4,736,832	5,341,515	4,956,241	2,758,652	5,456,830	5,675,736

**CITY OF GAINESVILLE
BUDGET 2023-2024
SOLID WASTE FUND - REVENUES**

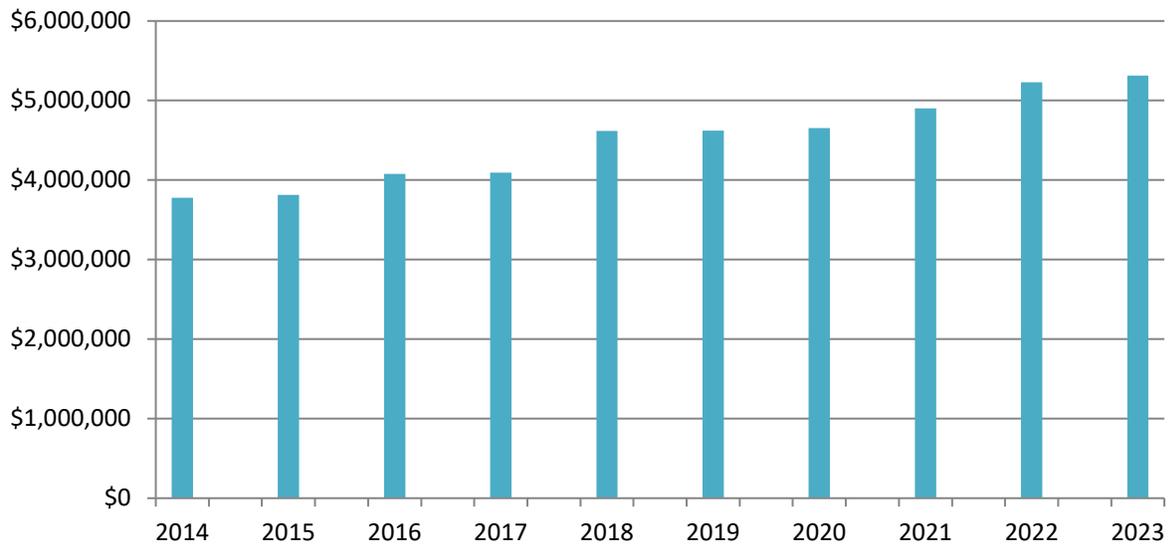


Solid Waste Fund Revenues

REVENUE ASSUMPTIONS

The FY 2024 Solid Waste Fund revenue budget projects revenues increasing by \$218,906 or slightly more than 4% from the FY 2023 revised budget due to continued growth in both the residential and commercial sectors 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.

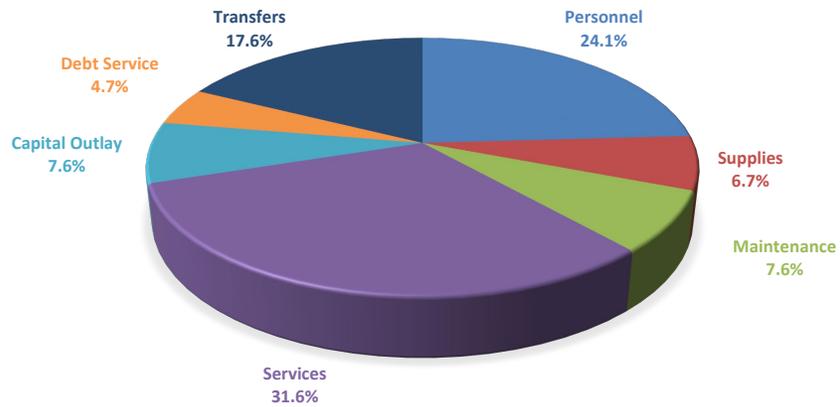
Solid Waste Revenues



(2023 represents preliminary unaudited numbers.)

**SOLID WASTE FUND
EXPENSES BY TYPE & DEPARTMENT
BUDGET 2023-2024**

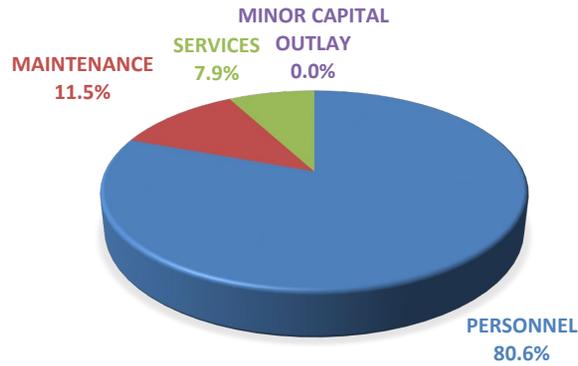
Department	Personnel	Supplies	Maintenance	Services	Minor Equip/Proj	Capital Outlay	Debt Service	Transfers	Total
Residential Collection	524,094	91,000	74,700	51,076	0	0	0	0	740,870
Landfill Disposal Long Haul	315,844	90,200	109,000	1,639,201	0	0	0	0	2,154,245
Commercial/Multifamily Collection	381,844	147,000	164,500	55,517	0	101,000	0	0	849,861
Transfer Station	131,721	50,200	77,100	30,841	0	327,535	0	0	617,397
Non-Departmental	0	0	0	0	0	0	265,850	988,936	1,254,786
Totals	1,353,503	378,400	425,300	1,776,635	0	428,535	265,850	988,936	5,617,159



**CITY OF GAINESVILLE
BUDGET 2023-2024
SOLID WASTE FUND RESIDENTIAL COLLECTIONS**

ACCOUNT NUMBER	DESCRIPTION	2021-22	2021-22	2022-23	2022-23	2022-23	2023-24
		REVISED BUDGET	ACTUAL	ADOPTED BUDGET	ACTUAL SIX MONTHS	REVISED BUDGET	PROPOSED BUDGET
68-5101-23-33	SALARIES	304,861	300,770	333,259	157,599	339,350	363,232
68-5106-23-33	OVERTIME	8,000	8,213	8,000	7,816	15,872	15,000
68-5107-23-33	HOLIDAY PAY	1,500	774	1,500	1,163	1,500	1,500
68-5110-23-33	LONGEVITY	3,900	3,900	3,480	3,480	3,480	3,120
68-5111-23-33	RETIREMENT	39,642	39,077	43,879	21,350	45,391	50,319
68-5112-23-33	HEALTH/LIFE/CAREFLITE	23,619	22,539	26,641	12,313	26,798	29,385
68-5116-23-33	HEALTH/LIFE INSURANC	35,985	33,888	49,466	28,149	48,749	46,844
68-5118-23-33	WORKER COMPENSATION	8,644	7,225	9,487	6,333	13,528	13,434
68-5119-23-33	OTHER PAYROLL EXPENS	2,467	2,496	2,010	851	1,505	1,260
68-5121-23-33	ACCRUED VACATION BEN	0	492	0	0	0	0
68-5123-23-33	ACCRUED COMP-TIME BE	0	(106)	0	0	0	0
	SUBTOTAL SALARIES AND BENEFITS	428,618	419,269	477,722	239,053	496,173	524,094
68-5201-23-33	OFFICE SUPPLIES	3,000	3,159	3,000	1,169	3,000	3,000
68-5202-23-33	POSTAGE	500	649	500	334	500	500
68-5204-23-33	BIND PRTING & REPROD	2,000	2,581	2,000	1,456	2,000	2,000
68-5206-23-33	FUELS OILS LUBRICANT	54,000	68,084	85,000	35,318	80,000	82,000
68-5299-23-33	MISCELLANEOUS SUPPLI	4,500	5,466	3,500	2,103	4,500	3,500
	SUBTOTAL SUPPLIES	64,000	79,939	94,000	40,379	90,000	91,000
68-5302-23-33	BUILDING MAINTENANCE	9,100	9,912	5,000	6,564	12,000	10,000
68-5303-23-33	GROUNDS MAINTENANCE	0	0	0	138	150	0
68-5304-23-33	MACHINERY & EQUIPMEN	40,000	39,786	45,000	51,573	72,500	45,000
68-5305-23-33	VEHICLE MAINTENANCE	1,500	1,744	1,500	1,450	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	17,000	11,616	17,000	6,995	17,000	17,000
	SUBTOTAL MAINTENANCE	68,800	64,105	69,700	67,158	104,350	74,700
68-5401-23-33	COMMUNICATIONS	7,500	6,208	7,500	2,914	7,500	7,500
68-5402-23-33	DUES & SUBSCRIPTIONS	250	32	250	0	250	250
68-5403-23-33	GENERAL INSURANCE	9,200	9,079	9,660	7,131	9,660	11,100
68-5404-23-33	PROFESSIONAL FEES	3,000	1,221	3,000	455	1,500	3,000
68-5405-23-33	ADVERTISING	2,500	2,050	2,500	1,095	2,500	2,500
68-5406-23-33	TRAINING	2,000	1,140	3,600	3,116	3,600	3,600
68-5409-23-33	CONTRACTUAL SERVICES	0	2,214	0	0	0	0
68-5411-23-33	MACHINERY AND EQUIPM	30,000	0	15,000	0	0	15,000
68-5440-23-33	NATURAL GAS UTILITY	3,570	1,580	3,570	804	3,606	3,606
68-5455-23-33	UNIFORM PURCHASE/REN	2,220	2,443	2,220	1,607	2,220	2,220
68-5460-23-33	OFFICE EQUIPMENT REN	1,000	566	1,000	242	1,000	1,000
68-5499-23-33	MISCELLANEOUS SERVIC	1,300	1,300	1,300	37	1,300	1,300
	SUBTOTAL SERVICE	62,540	27,834	49,600	17,401	33,136	51,076
68-6504-23-33	MACHINERY & EQUIPMEN	(0)	9,209	0	0	0	0
	SUBTOTAL MACHINERY & EQUIPMENT	(0)	9,209	0	0	0	0
	RESIDENTIAL OPERATIONS	623,958	600,355	691,022	363,991	723,659	740,870

**CITY OF GAINESVILLE
BUDGET 2023-2024
SOLID WASTE FUND RESIDENTIAL COLLECTIONS**



EXPENDITURE SUMMARY						
CLASSIFICATION	2021-22 REVISED BUDGET	2021-22 ACTUAL	2022-23 ADOPTED BUDGET	2022-23 ACTUAL SIX MONTHS	2022-23 REVISED BUDGET	2023-24 PROPOSED BUDGET
PERSONNEL	428,618	419,269	477,722	239,053	496,173	524,094
MAINTENANCE	68,800	64,105	69,700	67,158	104,350	74,700
SERVICES	62,540	27,834	49,600	17,401	33,136	51,076
MINOR CAPITAL OUTLAY	0	9,209		0	0	
CAPITAL OUTLAY	0	9,209	0	0	0	0
TOTAL	623,958	609,564	691,022	363,991	723,659	740,870

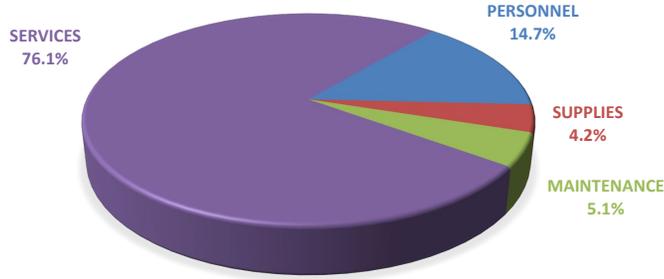
WORKLOAD/DEMAND						
	ACTUAL 2020	ACTUAL 2021	ACTUAL 2022	ESTIMATED 2023	ESTIMATED 2024	
RESIDENTIAL TONS PER YEAR	12,151	13,541	11,866	13,600	13,600	

STAFFING						
POSITION	ACTUAL 2020	ACTUAL 2021	ACTUAL 2022	BUDGETED 2023	PROPOSED 2024	
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
TOTAL SW COLLECTIONS-RESIDENTIAL		6	6	6	6	6

**CITY OF GAINESVILLE
BUDGET 2023-2024
SOLID WASTE FUND LANDFILL DISPOSAL LONG HAUL**

ACCOUNT NUMBER	DESCRIPTION	2021-22	2021-22	2022-23	2022-23	2022-23	2023-24
		REVISED BUDGET	ACTUAL	ADOPTED BUDGET	ACTUAL SIX MONTHS	REVISED BUDGET	PROPOSED BUDGET
68-5101-23-34	SALARIES	120,395	120,364	184,411	82,071	182,759	209,075
68-5106-23-34	OVERTIME	6,500	9,240	6,500	8,877	17,606	17,000
68-5107-23-34	HOLIDAY PAY	1,800	625	1,800	784	1,800	1,800
68-5110-23-34	LONGEVITY	300	300	420	420	420	360
68-5111-23-34	RETIREMENT	15,944	16,139	24,334	11,523	25,437	29,899
68-5112-23-34	FICA	9,638	9,568	14,775	6,937	15,378	17,460
68-5116-23-34	HEALTH/LIFE INSURANC	22,507	19,344	32,960	15,783	29,528	31,212
68-5118-23-34	WORKER COMPENSATION	3,989	4,018	6,026	3,857	8,574	9,038
68-5119-23-34	OTHER PAYROLL EXPENS	0	43	0	72	72	0
68-5121-23-34	ACCRUED VACATION BEN	0	2,685	0	0	0	0
68-5123-23-34	ACCRUED COMP-TIME BE	0	749	0	0	0	0
	SUBTOTAL SALARIES AND BENEFITS	181,073	183,074	271,226	130,323	281,574	315,844
68-5201-23-34	OFFICE SUPPLIES	200	233	200	0	200	200
68-5206-23-34	FUELS OILS LUBRICANT	100,000	78,662	120,000	34,039	85,000	89,000
68-5299-23-34	MISCELLANEOUS SUPPLI	1,000	1,020	1,000	273	1,000	1,000
	SUBTOTAL SUPPLIES	101,200	79,915	121,200	34,312	86,200	90,200
68-5302-23-34	BUILDING MAINTENANCE	2,000	2,693	2,000	1,962	2,500	2,000
68-5304-23-34	MACHINERY & EQUIPMEN	60,000	65,906	60,000	84,326	100,000	70,000
68-5305-23-34	VEHICLE MAINTENANCE	1,400	1,101	1,400	838	1,400	1,400
68-5311-23-34	MACHINERY AND EQUIPM	5,000	0	15,000	7,000	40,000	20,000
68-5319-23-34	SOFTWARE MAINTENANCE	0	0	0	0	41,000	15,000
68-5399-23-34	MISCELLANEOUS MAINTE	600	615	600	200	600	600
	SUBTOTAL MAINTENANCE	69,000	70,316	79,000	94,326	185,500	109,000
68-5401-23-34	COMMUNICATIONS	3,500	23	3,500	0	1,000	1,000
68-5403-23-34	GENERAL INSURANCE	6,000	5,162	6,000	326	6,000	15,000
68-5404-23-34	PROFESSIONAL FEES	500	397	500	705	1,500	500
68-5405-23-34	ADVERTISING	500	0	500	0	500	500
68-5406-23-34	TRAINING	1,000	1,439	1,000	692	1,000	1,000
68-5408-23-34	ELECTRIC UTILITY SER	10,000	9,161	10,100	3,373	10,100	10,201
68-5409-23-34	CONTRACTUAL SERVICES	35,500	26,629	36,080	11,039	65,000	65,000
68-5455-23-34	UNIFORM PURCHASE/REN	250	0	250	561	1,000	1,000
68-5470-23-34	LANDFILL TIPPING FEE	1,150,000	1,149,969	1,314,450	538,221	1,314,450	1,490,000
68-5490-23-34	POST CLOSURE	10,000	29,650	0	0	0	0
68-5499-23-34	MISCELLANEOUS SERVIC	85,000	54,084	55,000	28,676	55,000	55,000
	SUBTOTAL SERVICES	1,302,250	1,276,513	1,427,380	583,594	1,455,550	1,639,201
68-6504-23-34	MACHINERY & EQUIPMEN	0	0	347,227	106,710	347,227	0
68-6505-23-34	MOTOR VEHICLES	0	36,438	0	0	0	0
	SUBTOTAL CAPITAL	0	36,438	347,227	106,710	347,227	0
	LANDFILL DISPOSAL/LONG HAUL	1,653,523	1,646,256	2,246,033	949,265	2,356,051	2,154,245

**CITY OF GAINESVILLE
BUDGET 2023-2024
SOLID WASTE FUND LANDFILL DISPOSAL LONG HAUL**



EXPENDITURE SUMMARY

CLASSIFICATION	2021-22	2021-22	2022-23	2022-23	2022-23	2023-24
	REVISED	ACTUAL	ADOPTED BUDGET	ACTUAL BUDGET	REVISED BUDGET	PROPOSED BUDGET
PERSONNEL	181,073	183,074	271,226	130,323	281,574	315,844
SUPPLIES	101,200	79,915	121,200	34,312	86,200	90,200
MAINTENANCE	69,000	70,316	79,000	94,326	185,500	109,000
SERVICES	1,302,250	1,276,513	1,427,380	583,594	1,455,550	1,639,201
MINOR EQUIPMENT/PROJECTS						
TOTAL	1,653,523	1,646,256	1,898,806	949,265	2,008,824	2,154,245

WORKLOAD/DEMAND

	ACTUAL	ACTUAL	ACTUAL	ESTIMATED	ESTIMATED
	2020	2021	2022	2023	2024
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

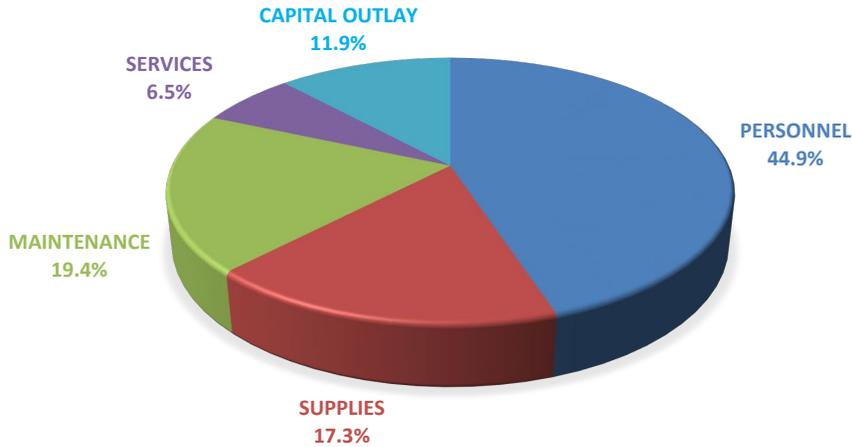
STAFFING

POSITION	ACTUAL	ACTUAL	ACTUAL	REVISED	PROPOSED
	2020	2021	2022	2023	2024
SW LANDFILL DISPOSAL					
HEAVY EQUIPMENT OPERATOR		2	2	2	3
TOTAL SW LANDFILL DISPOSAL		2	2	2	3

**CITY OF GAINESVILLE
BUDGET 2023-2024
SOLID WASTE FUND COMMERCIAL/MULTIFAMILY COLLECTIONS**

ACCOUNT NUMBER	DESCRIPTION	2021-22 REVISED BUDGET	2021-22 ACTUAL	2022-23 ADOPTED BUDGET	2022-23 ACTUAL SIX MONTHS	2022-23 REVISED BUDGET	2023-24 PROPOSED BUDGET
68-5101-23-37	SALARIES	203,935	204,135	240,189	108,450	233,859	248,551
68-5106-23-37	OVERTIME	12,000	22,912	12,000	10,463	20,067	20,000
68-5107-23-37	HOLIDAY PAY	5,312	5,666	5,000	3,893	5,000	3,500
68-5110-23-37	LONGEVITY	1,920	1,920	2,160	1,860	1,860	2,100
68-5111-23-37	RETIREMENT	27,583	29,006	32,676	15,622	32,822	36,012
68-5112-23-37	FICA	16,608	17,121	19,840	9,274	19,676	21,030
68-5114-23-37	UNEMPLOYMENT BENEFIT	0	(2,060)	0	0	0	0
68-5116-23-37	HEALTH/LIFE INSURANC	37,874	37,005	41,200	22,679	39,845	39,015
68-5118-23-37	WORKER COMPENSATION	6,890	7,150	8,092	5,223	11,062	10,886
68-5119-23-37	OTHER PAYROLL EXPENS	0	43	0	389	779	750
68-5121-23-37	ACCRUED VACATION BEN	0	(1,851)	0	0	0	0
68-5123-23-37	ACCRUED COMP-TIME BE	0	187	0	0	0	0
	SUBTOTAL SALARIES AND BENEFITS	312,122	321,233	361,157	177,853	364,970	381,844
68-5201-23-37	OFFICE SUPPLIES	500	388	500	150	500	500
68-5206-23-37	FUELS OILS LUBRICANT	110,000	118,610	152,000	61,107	130,000	145,000
68-5299-23-37	MISCELLANEOUS SUPPLI	2,000	1,698	1,500	1,366	1,500	1,500
	SUBTOTAL SUPPLIES	112,500	120,695	154,000	62,623	132,000	147,000
68-5304-23-37	MACHINERY & EQUIPMEN	95,000	175,674	85,000	(89,221)	150,000	150,000
68-5305-23-37	VEHICLE MAINTENANCE	500	321	500	771	800	500
68-5319-23-37	SOFTWARE MAINTENANCE	13,000	7,131	13,000	3,856	13,000	13,000
68-5399-23-37	MISCELLANEOUS MAINTENANCE	1,000	324	1,000	249	1,000	1,000
	SUBTOTAL MAINTENANCE	109,500	183,450	99,500	(84,345)	164,800	164,500
68-5401-23-37	COMMUNICATIONS	3,100	38	3,100	0	1,000	1,000
68-5403-23-37	GENERAL INSURANCE	14,300	14,099	15,017	4,712	15,017	15,017
68-5404-23-37	PROFESSIONAL FEES	2,500	1,099	2,500	424	2,500	2,500
68-5406-23-37	TRAINING	3,000	3,082	2,500	0	2,500	2,500
68-5407-23-37	JUDGMENTS AND DAMAGE	1,000	3,475	1,000	790	1,000	1,000
68-5411-23-37	MACHINERY AND EQUIPM	2,500	0	2,500	8,750	26,500	26,500
68-5455-23-37	UNIFORM PURCHASE/REN	6,000	9,263	6,000	6,009	6,500	6,000
68-5499-23-37	MISCELLANEOUS SERVIC	1,000	893	1,000	0	1,000	1,000
	SUBTOTAL SERVICES	33,400	31,948	33,617	20,686	56,017	55,517
68-6515-23-37	CARTS	23,587	24,984	26,000	0	36,500	36,000
68-6519-23-37	METAL REFUSE CONTAIN	39,594	33,492	56,200	74,005	106,500	65,000
	SUBTOTAL CAPITAL (OVER \$15,000)	63,181	58,476	82,200	74,005	143,000	101,000
	COMMERCIAL/MULTIFAMILY	630,703	715,803	730,474	250,822	860,787	849,861

**CITY OF GAINESVILLE
BUDGET 2023-2024
SOLID WASTE FUND COMMERCIAL/MULTIFAMILY COLLECTIONS**



EXPENDITURE SUMMARY

CLASSIFICATION	2021-22	2021-22	2022-23	2022-23	2022-23	2023-24
	REVISED	ACTUAL	ADOPTED BUDGET	ACTUAL	REVISED BUDGET	PROPOSED BUDGET
PERSONNEL	312,122	321,233	361,157	177,853	364,970	381,844
SUPPLIES	112,500	120,695	154,000	62,623	132,000	147,000
MAINTENANCE	109,500	183,450	99,500	-84,345	164,800	164,500
SERVICES	33,400	31,948	33,617	20,686	56,017	55,517
MINOR EQUIPMENT/PROJECTS						
CAPITAL OUTLAY	63,181	58,476	82,200	74,005	143,000	101,000
TOTAL	630,703	715,803	730,474	250,822	860,787	849,861

WORKLOAD/DEMAND

	ACTUAL	ACTUAL	ACTUAL	ESTIMATED	ESTIMATED
	2020	2021	2022	2023	2024
COMMERCIAL TONS PER YEAR	19,533	20,693	20,712	20,828	21,000
ROLL-OFF CUSTOMERS	224	230	304	315	315

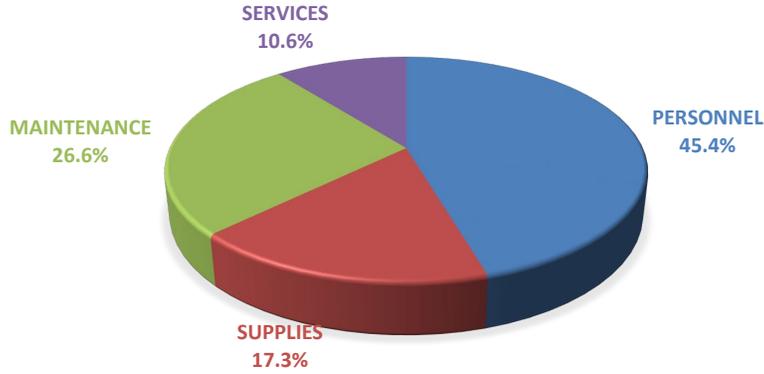
STAFFING

POSITION	ACTUAL	ACTUAL	ACTUAL	BUDGETED	PROPOSED
	2020	2021	2022	2023	2024
SW COLLECTIONS COMMERCIAL					
CREW LEADER		0	0	0	0
HEAVY EQUIPMENT OPERATOR		5	5	5	5
TOTAL SW COLLECTIONS COMMERCIAL		5	5	5	5

**CITY OF GAINESVILLE
BUDGET 2023-2024
SOLID WASTE FUND TRANSFER STATION**

ACCOUNT NUMBER	DESCRIPTION	2021-22 REVISED BUDGET	2021-22 ACTUAL	2022-23 ADOPTED BUDGET	2022-23 ACTUAL SIX MONTHS	2022-23 REVISED BUDGET	2023-24 PROPOSED BUDGET
68-5101-23-38	SALARIES	78,531	77,988	81,795	37,954	80,943	84,718
68-5106-23-38	OVERTIME	5,000	154	5,000	642	5,000	5,000
68-5107-23-38	HOLIDAY PAY	540	456	540	471	540	540
68-5110-23-38	LONGEVITY	1,800	1,800	1,860	1,860	1,860	2,100
68-5111-23-38	RETIREMENT	10,708	10,031	11,333	5,155	11,179	12,197
68-5112-23-38	FICA	6,585	6,133	6,881	3,121	6,771	7,123
68-5116-23-38	HEALTH/LIFE INSURANC	14,197	14,080	16,480	9,611	16,477	15,606
68-5118-23-38	WORKER COMPENSATION	2,701	2,548	2,806	1,764	3,815	3,687
68-5119-23-38	OTHER PAYROLL EXPENS	763	763	750	361	750	750
68-5121-23-38	ACCRUED VACATION BEN	0	2,007	0	0	0	0
68-5123-23-38	ACCRUED COMP-TIME BE	0	1,639	0	0	0	0
	SUBTOTAL SALARIES AND BENEFITS	120,825	117,600	127,445	60,938	127,335	131,721
68-5201-23-38	OFFICE SUPPLIES	1,000	1,053	1,000	1,996	2,800	1,000
68-5202-23-38	POSTAGE	300	0	300	0	200	200
68-5206-23-38	FUELS OILS LUBRICANT	35,000	30,040	50,000	13,939	34,000	47,000
68-5299-23-38	MISCELLANEOUS SUPPLI	2,000	2,009	2,000	1,538	2,500	2,000
	SUBTOTAL SUPPLIES	38,300	33,102	53,300	17,472	39,500	50,200
68-5302-23-38	BUILDING MAINTENANCE	4,000	5,540	4,000	4,894	8,700	10,000
68-5304-23-38	MACHINERY & EQUIPMEN	33,000	33,159	35,000	72,259	155,000	65,000
68-5305-23-38	VEHICLE MAINTENANCE	600	627	600	387	600	600
68-5399-23-38	MISCELLANEOUS MAINTE	1,500	1,490	1,500	983	1,500	1,500
	SUBTOTAL MAINTENANCE	39,100	40,817	41,100	78,523	165,800	77,100
68-5401-23-38	COMMUNICATIONS	500	18	100	42	100	100
68-5403-23-38	GENERAL INSURANCE	5,880	5,810	6,200	3,724	6,200	6,200
68-5404-23-38	PROFESSIONAL FEES	1,000	36	500	195	500	500
68-5406-23-38	TRAINING	1,000	1,036	1,000	592	1,000	1,000
68-5408-23-38	ELECTRIC UTILITY SER	1,620	1,174	1,636	693	1,652	1,652
68-5409-23-38	CONTRACTUAL SERVICES	0	0	0	141	200	0
68-5441-23-38	SOLID WASTE UTILITY	1,957	1,771	2,025	886	2,025	2,025
68-5442-23-38	WATER/SEWER UTILITY	3,000	2,263	3,114	1,043	3,114	3,114
68-5446-23-38	STORMWATER UTILITY F	13,000	12,894	13,000	6,447	13,000	13,000
68-5455-23-38	UNIFORM PURCHASE/REN	0	0	0	251	500	500
68-5499-23-38	MISCELLANEOUS SERVIC	2,750	2,478	2,750	1,673	2,750	2,750
	SUBTOTAL SERVICES	30,707	27,480	30,325	15,687	31,041	30,841
68-6504-23-38	MACHINERY & EQUIPMENT	0	0	0	0	0	327,535
	SUBTOTAL CAPITAL	0	0	0	0	0	327,535
	TRANSFER STATION	228,932	218,999	252,170	172,621	363,676	617,397

**CITY OF GAINESVILLE
BUDGET 2021-2022
SOLID WASTE FUND TRANSFER STATION**



EXPENDITURE SUMMARY						
CLASSIFICATION	2021-22	2021-22	2022-23	2022-23	2022-23	2023-24
	REVISED	ACTUAL	ADOPTED BUDGET	ACTUAL	REVISED BUDGET	PROPOSED BUDGET
PERSONNEL	120,825	117,600	127,445	60,938	127,335	131,721
SUPPLIES	38,300	33,102	53,300	17,472	39,500	50,200
MAINTENANCE	39,100	40,817	41,100	78,523	165,800	77,100
SERVICES	30,707	27,480	30,325	15,687	31,041	30,841
TOTAL	228,932	218,999	252,170	172,621	363,676	617,397

WORKLOAD/DEMAND						
	ACTUAL	ACTUAL	ACTUAL	ESTIMATED	ESTIMATED	
	2020	2021	2022	2023	2024	
TRUCKS LOADED PER YEAR		1,633	1,706	1,800	1,800	1,800

STAFFING						
POSITION	ACTUAL	ACTUAL	ACTUAL	ADOPTED	ADOPTED	
	2020	2021	2022	2023	2024	
SW TRANSFER STATION						
TRANSFER STATION ATTENDANT		1	1	1	1	2
TRANSFER STATION ATTENDANT/CUSTODIAN		1	1	1	1	0
TOTAL SW TRANSFER STATION		2	2	2	2	2

**CITY OF GAINESVILLE
BUDGET 2023-2024
SOLID WASTE FUND NON-DEPARTMENTAL**

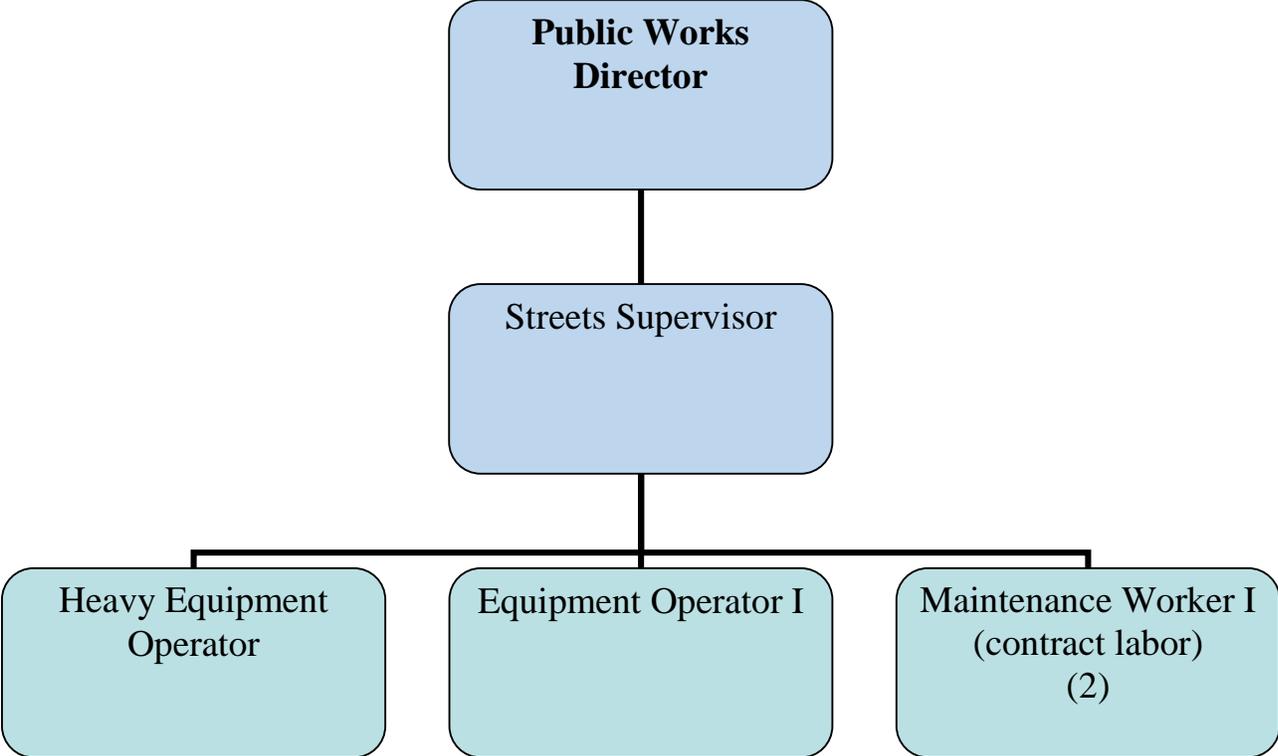
ACCOUNT NUMBER	DESCRIPTION	2021-22 REVISED BUDGET	2021-22 ACTUAL	2022-23 ADOPTED BUDGET	2022-23 ACTUAL SIX MONTHS	2022-23 REVISED BUDGET	2023-24 PROPOSED BUDGET
68-5701-50-99	TRANSFER TO GENERAL	765,131	765,131	765,131	382,566	765,131	765,131
68-5701-50-99-STREET	TRANSFER-GENERAL FUN	223,805	223,805	223,805	111,903	223,805	223,805
68-5769-50-99	TRANSFER TO FUND 69	0	784,419	0	0	0	0
	SUBTOTAL TRANSFERS OUT	988,936	1,773,355	988,936	494,468	988,936	988,936
68-5435-99-99	ACCRUED INTEREST EXP	0	(1,055)	0	0	0	0
68-5477-99-99	DEBT EXP 2016 REFUND	107,413	107,413	31,865	30,325	31,865	31,411
68-5482-99-99	2018 CO	233,933	233,933	234,255	190,680	234,255	234,439
	SUBTOTAL DEBT	341,346	340,291	266,120	221,005	266,120	265,850
	SOLID WASTE NON-DEPARTMENTAL	1,330,282	2,113,646	1,255,056	715,473	1,255,056	1,254,786



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)



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.

	Actual 2020	Actual 2021	Actual 2022	Actual 2023	Budget 2024
Maintain 70% of drainage ditches / creeks	70%	70%	70%	70%	70%

**CITY OF GAINESVILLE
BUDGET 2023-2024
STORMWATER UTILITY FUND SUMMARY**

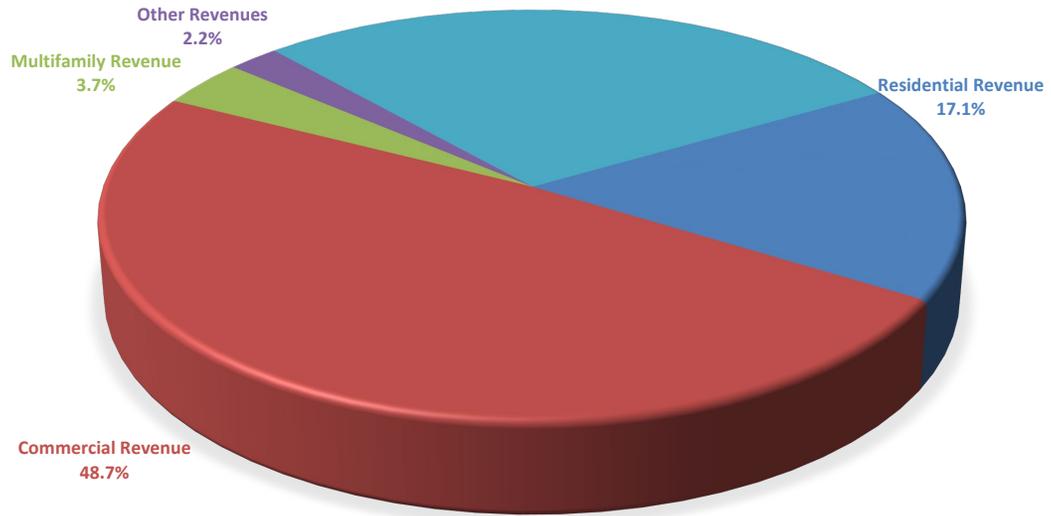
	2021-22 REVISED BUDGET	2021-22 ACTUAL	2022-23 ADOPTED BUDGET	2022-23 ACTUAL SIX MONTHS	2022-23 REVISED BUDGET	2023-24 PROPOSED BUDGET
BEGINNING BALANCE OCTOBER 1	13,484,649	13,484,649	13,546,158	13,546,158	13,546,158	13,624,727
REVENUES	1,334,273	1,356,725	1,336,283	689,586	1,362,283	1,373,117
TOTAL FUNDS AVAILABLE	14,818,922	14,841,374	14,882,441	14,235,745	14,908,441	14,997,844
EXPENDITURES						
OPERATIONS	320,533	182,294	399,658	100,854	406,426	541,092
NON-DEPARTMENTAL	1,007,447	1,112,922	877,288	646,423	877,288	901,916
TOTAL EXPENDITURES	1,327,980	1,295,216	1,276,946	747,277	1,283,714	1,443,008
ENDING BALANCE SEPTEMBER 30	13,490,942	13,546,158	13,605,495	13,488,468	13,624,727	13,554,836
INCREASE(DECREASE) IN FUND BALANCE	6,293	61,509	59,337	(57,690)	78,569	(69,891)

Note: Beginning October FY 2023 Fund Balance ties to FY 22 Audited Financials

**CITY OF GAINESVILLE
BUDGET 2023-2024
STORMWATER UTILITY FUND REVENUES**

ACCOUNT NUMBER	DESCRIPTION	2021-22	2021-22	2022-23	2022-23	2022-23	2023-24
		REVISED BUDGET	ACTUAL	ADOPTED BUDGET	ACTUAL SIX MONTHS	REVISED BUDGET	PROPOSED BUDGET
67-4630-00-00	RESIDENTIAL STORMWTR	232,000	243,592	232,000	119,027	232,000	235,000
67-4631-00-00	COMMERCIAL STORMWTR	680,000	683,413	680,000	336,230	672,000	684,000
67-4632-00-00	MULTIFAMILY STORMWTR	51,000	51,214	51,000	25,619	51,000	51,000
67-4633-00-00	UNBILLED STRMWTR UTI	0	(680)	0	0	0	0
67-4699-00-00	UB CREDIT ADJUSTMENT	(15,000)	(12,340)	(15,000)	(4,642)	(15,000)	(15,000)
	SUBTOTAL UTILITY REVENUES	948,000	965,199	948,000	476,235	940,000	955,000
67-4701-00-00	INTEREST REVENUE	750	5,943	1,000	19,710	35,000	30,000
67-4930-00-00	TRANSFER FROM DEBT S	385,523	385,583	387,283	193,642	387,283	388,117
	SUBTOTAL TRANSFER/OTHER REVENUES	386,273	391,526	388,283	213,352	422,283	418,117
	TOTAL STORMWATER FUND REVENUES	1,334,273	1,356,725	1,336,283	689,586	1,362,283	1,373,117

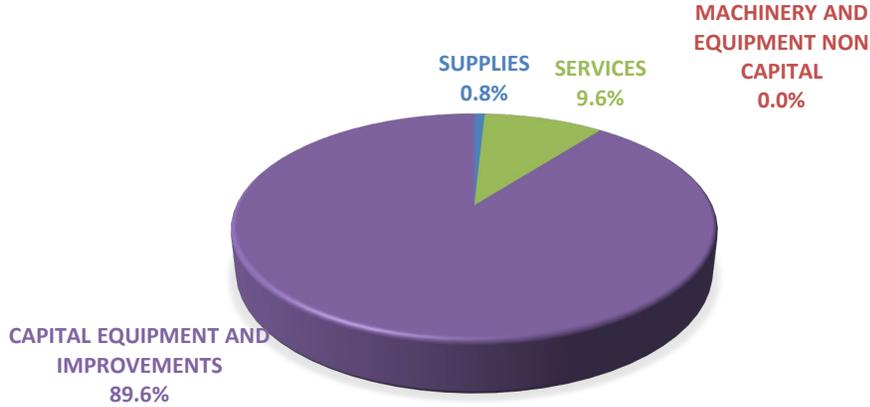
CITY OF GAINESVILLE
BUDGET 2023-2024
STORMWATER UTILITY FUND REVENUES



**CITY OF GAINESVILLE
BUDGET 2023-2024
STORMWATER UTILITY FUND OPERATIONS**

ACCOUNT NUMBER	DESCRIPTION	2021-22	2021-22	2022-23	2022-23	2022-23	2023-24
		REVISED BUDGET	ACTUAL	ADOPTED BUDGET	ACTUAL SIX MONTHS	REVISED BUDGET	PROPOSED BUDGET
67-5101-16-36	SALARIES	58,165	59,510	82,851	37,539	82,663	80,253
67-5106-16-36	OVERTIME	2,500	1,869	2,500	4,140	8,000	2,500
67-5107-16-36	HOLIDAY PAY	189	0	189	0	189	189
67-5110-16-36	LONGEVITY	120	120	240	60	60	240
67-5111-16-36	RETIREMENT	7,536	7,601	10,808	5,217	10,821	10,897
67-5112-16-36	FICA	4,656	4,671	6,562	3,180	6,940	6,363
67-5114-16-36	UNEMPLOYMENT BENEFIT	0	(585)	0	0	0	0
67-5116-16-36	HEALTH/LIFE INSURANC	14,196	12,332	16,480	8,923	15,790	15,606
67-5118-16-36	WORKER'S COMP	1,785	1,811	2,513	1,598	3,513	3,094
67-5119-16-36	OTHER PAYROLL EXPENS	2,372	0	0	0	0	0
67-5121-16-36	ACCRUED VACATION BEN	0	(630)	0	0	0	0
67-5123-16-36	ACCRUED COMP-TIME BE	0	1,152	0	0	0	0
	SUBTOTAL SALARIES AND BENEFITS	91,519	87,852	122,143	60,657	127,976	119,142
67-5201-16-36	OFFICE SUPPLIES	800	574	800	8	800	800
67-5207-16-36	SMALL TOOLS & EQUIPM	800	800	800	0	800	800
67-5209-16-36	CHEMICAL AND MEDICAL	500	59	500	316	500	500
67-5221-16-36	SAFETY SUPPLIES	750	468	750	285	750	750
67-5299-16-36	MISCELLANEOUS SUPPLI	500	469	500	419	500	500
	SUBTOTAL SUPPLIES	3,350	2,369	3,350	1,029	3,350	3,350
67-5304-16-36	MAINTENANCE MACHINER	2,400	2,262	2,400	0	2,400	2,400
67-5305-16-36	VEHICLE MAINTENANCE	1,000	998	1,000	0	1,000	1,000
67-5320-16-36	STORMWATER DRAINAGEW	16,000	13,774	16,000	14,029	38,312	16,000
	SUBTOTAL MAINTENANCE	19,400	17,034	19,400	14,029	41,712	19,400
67-5403-16-36	GENERAL INSURANCE	6,064	5,293	6,065	3,207	7,000	7,000
67-5404-16-36	PROFESSIONAL FEES	5,500	3,533	10,000	36	10,000	10,000
67-5406-16-36	TRAINING	500	2,024	2,500	0	2,500	2,500
67-5409-16-36	CONTRACTUAL SERVICES	14,000	14,000	14,000	21,500	35,500	14,000
67-5455-16-36	UNIFORM PURCHASE/REN	1,000	789	1,000	395	1,000	1,000
67-5499-16-36	MISCELLANEOUS SERVIC	4,200	4,200	4,200	0	4,200	4,200
	SUBTOTAL SERVICES	31,264	29,839	37,765	25,138	60,200	38,700
67-6504-16-36	MACHINERY & EQUIPMEN	125,000	0	112,000	0	86,124	330,500
67-6505-16-36	MOTOR VEHICLES	0	0	55,000	0	58,564	0
67-6520-16-36	STORMWATER DRAINAGEW	50,000	45,199	50,000	0	28,500	30,000
	SUBTOTAL CAPITAL	175,000	45,199	217,000	0	173,188	360,500
	STORMWATER OPERATIONS	320,533	182,294	399,658	100,854	406,426	541,092

**CITY OF GAINESVILLE
BUDGET 2023-2024
STORMWATER UTILITY FUND OPERATIONS**



EXPENDITURE SUMMARY

CLASSIFICATION	2021-22	2021-22	2022-23	2022-23	2022-23	2023-24
	REVISED	ACTUAL	ADOPTED	ACTUAL	REVISED	PROPOSED
			BUDGET	SIX MONTHS	BUDGET	BUDGET
SUPPLIES	3,350	2,369	3,350	1,029	3,350	3,350
MACHINERY AND EQUIPMENT NON CAPITAL	0	0	0	0	0	0
SERVICES	31,264	29,839	37,765	25,138	60,200	38,700
CAPITAL EQUIPMENT AND IMPROVEMENTS	175,000	45,199	217,000	0	173,188	360,500
TOTAL	320,533	182,294	399,658	100,854	406,426	541,092

WORKLOAD/DEMAND

	ACTUAL	ACTUAL	ACTUAL	BUDGETED	PROPOSED
	2020	2021	2022	2023	2024
INLET BOXES CLEANED/CHECKED	1,098	1,482	350	350	350

STAFFING

STAFF	ACTUAL	ACTUAL	ACTUAL	BUDGETED	PROPOSED
	2020	2021	2022	2023	2024
STORM WATER DRAINAGE					
HEAVY EQUIPMENT OPERATOR		1	1	1	1
EQUIPMENT OPERATOR I		1	1	1	1
TOTAL STORM WATER DRAINAGE		2	2	2	2

**CITY OF GAINESVILLE
BUDGET 2023-2024
STORMWATER UTILITY FUND NON-DEPARTMENTAL**

ACCOUNT NUMBER	DESCRIPTION	2021-22 REVISED BUDGET	2021-22 ACTUAL	2022-23 ADOPTED BUDGET	2022-23 ACTUAL SIX MONTHS	2022-23 REVISED BUDGET	2023-24 PROPOSED BUDGET
67-5701-50-99	TRANSFER TO GENERAL	208,201	208,201	208,201	104,100	208,201	228,668
67-5730-50-99	TRANSFER TO DEBT SER	151,465	151,465	148,931	74,466	148,931	150,483
67-5765-50-99	TRANSFER TO STORMWAT	0	124,635	0	0	0	0
	TOTAL TRANSFERS OUT	359,666	484,301	357,132	178,566	357,132	379,151
67-5111-99-99	NPL ADJUSTMENT	0	(18,025)	0	0	0	0
67-5115-99-99	NET OPEB ACTIVITY	0	326	0	0	0	0
67-5198-99-99	PENSION ADJUSTMENT	84,000	84,000	0	0	0	0
67-5435-99-99	ACCRUED INTEREST EXP	0	(1,461)	0	0	0	0
67-5454-99-99	2020 GENERAL OBLIGAT	90,112	90,112	90,719	87,622	90,719	91,313
67-5472-99-99	2012 REFUNDING GO'S	23,780	23,780	23,226	22,867	23,226	24,308
67-5473-99-99	2012 CO'S	108,535	108,534	109,044	96,493	109,044	108,858
67-5477-99-99	DEBT EXP 2016 REFUND	164,248	164,249	121,267	103,340	121,267	121,183
67-5478-99-99	2014 GO DEBT	84,156	84,156	84,506	70,303	84,506	84,756
67-5481-99-99	2017 REFUNDING GO'S	92,950	92,950	91,394	87,231	91,394	92,347
	TOTAL DEBT SERVICE	647,781	628,621	520,156	467,857	520,156	522,765
	TOTAL NON-DEPARTMENTAL	1,007,447	1,112,922	877,288	646,423	877,288	901,916



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 2023-2024
GENERAL OBLIGATION I & S FUND**

ACCOUNT NUMBER	DESCRIPTION	2021-22 REVISED BUDGET	2021-22 ACTUAL	2022-23 ADOPTED BUDGET	2022-23 ACTUAL SIX MONTHS	2022-23 REVISED BUDGET	2023-24 PROPOSED BUDGET
	BEGINNING BALANCE OCTOBER 1	1,917,509	1,917,509	1,904,108	1,904,108	1,904,108	1,848,115
REVENUES							
30-4001-00-00	CURRENT TAXES RESOLV	2,128,727	2,145,499	2,201,558	2,144,255	2,156,373	2,292,354
30-4002-00-00	DELINQUENT TAXES RES	23,383	29,741	23,020	13,388	23,020	23,000
30-4003-00-00	PENALTY AND INTEREST	19,000	18,825	19,000	8,106	19,000	19,000
30-4005-00-00	REFUNDS AND ADJUSTME	0	0	0	0	0	0
	SUBTOTAL TAX REVENUES	2,171,110	2,194,064	2,243,578	2,165,749	2,198,393	2,334,354
30-4701-00-00	INTEREST REVENUE	1,500	14,489	2,000	47,363	100,000	31,423
30-4709-00-00	MISCELLANEOUS REVENU	0	0	0	0	0	0
30-4715-00-00	DEVELOPMENT FEE-CEME	18,000	24,592	18,000	16,628	18,000	18,000
	SUBTOTAL OTHER REVENUES	19,500	39,081	20,000	63,991	118,000	49,423
30-4967-00-00	TRANSFER FROM STRMWT	151,465	151,465	148,931	74,466	148,931	150,483
	SUBTOTAL TRANSFERS IN	151,465	151,465	148,931	74,466	148,931	150,483
	TOTAL REVENUES	2,342,075	2,384,610	2,412,509	2,304,206	2,465,324	2,534,260
	TOTAL FUNDS AVAILABLE	4,259,584	4,302,119	4,316,617	4,208,314	4,369,432	4,382,375
EXPENDITURES							
30-5404-13-10	PROFESSIONAL FEES	12,500	15,275	12,500	4,000	12,500	12,500
30-5454-13-10	2020 GO	139,828	139,828	140,772	135,965	140,772	141,692
30-5455-13-10	'2022 GO	0	0	488,949	372,721	488,949	490,831
30-5472-13-10	2012 REFUNDING GO'S	110,270	110,270	107,699	106,033	107,699	112,717
30-5473-13-10	2012 CO'S	59,201	59,201	59,478	52,633	59,478	59,377
30-5477-13-10	2014 GEN OBLIGA BOND	131,284	131,284	131,830	109,673	131,830	132,220
30-5479-13-10	2016 GO REFUNDING AN	666,825	666,824	305,025	272,452	305,025	303,108
30-5481-13-10	2017 REF GO'S	151,465	151,465	148,931	142,147	148,931	150,483
30-5482-13-10	2018 CO DEBT	274,507	274,507	274,885	223,752	274,885	275,101
30-5499-13-10	MISCELLANEOUS SERVIC	119,663	117,443	130,000	65,141	130,000	150,000
	SUBTOTAL DEBT SERVICE	1,665,543	1,666,096	1,800,069	1,484,517	1,800,069	1,828,029
30-5723-50-99	TRANSFER TO GOLF FUN	6,918	6,918	2,052	1,953	2,052	2,023
30-5760-50-99	TRANSFER TO UTILITY	326,673	326,673	328,133	207,143	328,133	329,137
30-5761-50-99	TRANSFER TO AIRPORT	12,741	12,741	3,780	3,597	3,780	3,726
30-5767-50-99	TRANSFER TO STORMWAT	385,523	385,583	387,283	446,408	387,283	388,117
	SUBTOTAL TRANSFERS OUT	731,855	731,915	721,248	659,101	721,248	723,003
	TOTAL EXPENDITURES	2,397,398	2,398,011	2,521,317	2,143,618	2,521,317	2,551,032
	ENDING BALANCE SEPTEMBER 30	1,862,186	1,904,108	1,795,300	2,064,696	1,848,115	1,831,343
	INCREASE/DECREASE	(55,323)	(13,401)	(108,808)	160,588	(55,993)	(16,772)

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

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

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

As of publication of this budget, the following Bond Ratings are in effect:

Standard & Poor Rating:	AA-	The AA- rating 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 2023-2024
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%	\$112,716.77
Stormwater Utility Fund	\$522,443	17.74%	\$24,308.24
Total Issue	\$2,945,000	100.00%	\$137,025.00

Fiscal Year		Principal	Interest	Fiscal Total
2023-24	02/15/2024	\$135,000	\$2,025	
	08/15/2024			\$137,025
Subtotal		<u>\$135,000</u>	<u>\$2,025</u>	<u>\$137,025</u>

City of Gainesville
Budget 2023-2024
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%	\$59,377
Water and Sewer Fund	453,000	15.00%	\$29,688
Stormwater Utility Fund	1,661,000	<u>55.00%</u>	\$108,858
Original Issue	\$3,020,000	100.00%	\$197,923.00

Fiscal Year		Principal	Interest	Fiscal Total
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>\$1,565,000</u>	<u>\$216,938</u>	<u>\$1,781,938</u>

**City of Gainesville
Budget 2023-2024
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 \$394,369.00

Fiscal Year		Principal	Interest	Fiscal Total
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		\$3,360,000	\$573,750	\$3,933,750

City of Gainesville
Budget 2023-2024
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%	\$132,220
Water and Sewer Fund	\$1,715,400	36.00%	\$122,049
Stormwater Utility Fund	\$1,191,250	25.00%	\$84,756
Original Issue	4,765,000	100.00%	\$339,025

Fiscal Year		Principal	Interest	Fiscal Total
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		\$0	\$336,187
		\$3,060,000	\$652,813	\$3,712,813

City of Gainesville
Budget 2023-2024
Schedule of Indebtedness
General Obligation Debt
(continued)

2015 Combination Tax and Revenue Certificates of Obligation

Original Issue: \$9,215,000 Wastewater Treatment Plant \$653,812.50

Fiscal Year		Principal	Interest	Fiscal Total
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
Total		\$6,525,000	\$1,326,206	\$7,851,206

**City of Gainesville
Budget 2023-2024
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%	\$22,416.72
Golf Course Fund	\$	39,102		0.88666%	\$2,023.14
Airport Fund	\$	72,009		1.63286%	\$3,725.77
Solid Waste Fund	\$	607,080		13.76598%	\$31,410.51
Gen. Long Term Debt Fund	\$	2,910,806		66.00468%	\$150,606.17
Stormwater Utility Fund	\$	347,750		7.88548%	\$17,992.70
	\$	4,410,000.00		100.00000%	\$228,175.00

		Fiscal		
Fiscal Year		Principal	Interest	Total
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		\$660,000	\$30,338	\$690,338

City of Gainesville
Budget 2023-2024
Schedule of Indebtedness
General Obligation Debt
(continued)

2016 General Obligation Refunding and Improvement Bonds

****Partially Refunded 2007

\$4,225,000

Distribution by Fund

Schedule 2 GO SUMP

GLTD	2016 GO SUMP	1,834,495	43.42%	\$152,501.90
	Water & Sewer Fund	\$ 1,149,200	27.20%	\$95,533.20
	Stormwater Utility Fund	\$ 1,241,305	29.38%	\$103,189.91
		\$ 4,225,000		\$351,225.00

Fiscal Year		Principal	Interest	Fiscal Total
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
2033-34	02/15/2034	\$325,000	\$16,128	
	08/15/2034		\$11,050	\$352,178

City of Gainesville
Budget 2023-2024
Schedule of Indebtedness
General Obligation Debt
(continued)

2016 General Obligation Refunding and Improvement Bonds (continued)

******Partially Refunded 2007**

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		\$3,775,000	\$800,407	\$4,575,407

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%	\$92,347.17
Water & Sewer Fund	\$1,335,129	33.4200%	\$121,889.51
Gen. Long Term Debt Fund	\$1,648,337	41.2600%	\$150,483.58
Total Issue	\$3,995,000	100.00%	\$364,720.25

Fiscal Year		Principal	Interest	Fiscal Total
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	
	08/15/2028			\$368,449
Subtotal		\$1,740,000	\$83,538	\$1,823,538

City of Gainesville
Budget 2023-2024
Schedule of Indebtedness
General Obligation Debt
(continued)

2018 Certificate of Obligation

Distribution by Fund

Fire Station	\$2,707,696	36.64%	\$186,695
SUMP	\$1,282,165	17.35%	\$88,405
Transfer Station	\$3,400,140	46.01%	\$234,439
Total Issue	\$7,390,001	100.00%	\$509,540

Fiscal Year		Principal	Interest	Total
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
2034-35	02/15/2035	\$455,000	\$32,008	
	08/15/2035		\$24,500	\$511,508

City of Gainesville
Budget 2023-2024
Schedule of Indebtedness
General Obligation Debt
(continued)

2018 Certificate of Obligation (Continued)

Fiscal Year		Principal	Interest	Total
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		\$6,090,000	\$1,563,013	\$7,653,013

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%	141,692
Stormwater Utility Fund	\$862,750	29.00%	91,313
Water and Sewer Fund	<u>\$773,500</u>	<u>26.00%</u>	81,867
Original Issue	\$2,975,000	100.00%	314,872

Fiscal Year		Principal	Interest	Total
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		\$2,115,000	\$75,573	\$2,190,573

City of Gainesville
Budget 2023-2024
Schedule of Indebtedness
General Obligation Debt
(continued)

2022 General Obligation

Distribution by Fund

Fire Station	\$2,899,199	38.02%	\$186,614
Civic Center	\$2,400,070	31.48%	\$154,514
SUMP	\$2,325,731	30.50%	\$149,704
Total Issue	\$7,625,000	100.00%	\$490,831

Fiscal Year		Principal	Interest	Total
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
2032-33	02/15/2033	380,000	56,375	
	08/15/2033		50,675	\$487,050

City of Gainesville
Budget 2023-2024
Schedule of Indebtedness
General Obligation Debt
(continued)

2023 Certificates of Obligation

For improvements of the City Wastewater System

Original Issue: \$9,160,000 \$727,214

Fiscal Year		Principal	Interest	Total
2023-24	02/15/2024	120,000	385,596	
	08/15/2024		221,619	\$727,214
2024-25	02/15/2025	295,000	221,619	
	08/15/2025		214,244	\$730,863
2025-26	02/15/2026	310,000	214,244	
	08/15/2026		206,494	\$730,738
2026-27	02/15/2027	325,000	206,494	
	08/15/2027		198,369	\$729,863
2027-28	02/15/2028	340,000	198,369	
	08/15/2028		189,869	\$728,238
2028-29	02/15/2029	355,000	189,869	
	08/15/2029		180,994	\$725,863
2029-30	02/15/2030	375,000	180,994	
	08/15/2030		171,619	\$727,613
2030-31	02/15/2031	395,000	171,619	
	08/15/2031		161,744	\$728,363
2031-32	02/15/2032	415,000	161,744	
	08/15/2032		151,369	\$728,113
2032-33	02/15/2033	435,000	151,369	
	08/15/2033		140,494	\$726,863

**City of Gainesville
Budget 2023-2024
Schedule of Indebtedness**

**General Obligation Debt
(continued)**

2023 Certificates of Obligation

2033-34	02/15/2034	460,000	140,494	
	08/15/2034		128,994	\$729,488
2034-35	02/15/2035	480,000	128,994	
	08/15/2035		116,994	\$725,988
2035-36	02/15/2036	505,000	116,994	
	08/15/2036		104,369	\$726,363
2036-37	02/15/2037	535,000	104,369	
	08/15/2037		90,994	\$730,363
2037-38	02/15/2038	560,000	90,994	
	08/15/2038		76,994	\$727,988
2038-39	02/15/2039	590,000	76,994	
	08/15/2039		62,244	\$729,238
2039-40	02/15/2040	620,000	62,244	
	08/15/2040		46,744	\$728,988
2040-41	02/15/2041	650,000	46,744	
	08/15/2041		30,494	\$727,238
2041-42	02/15/2042	680,000	30,494	
	08/15/2042		15,194	\$725,688
2042-43	02/15/2043	715,000	15,194	
	08/15/2043			\$730,194
	Subtotal	\$9,160,000	\$5,405,258	\$14,565,258

Grand Total

General Obligation Debt	\$45,220,000	\$12,943,881	\$58,163,881
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City of Gainesville
Budget 2023-2024
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

Fiscal Year	Principal	Interest	Fiscal Total
2023-24	\$249,480	\$43,240	\$292,720
2024-25	\$255,960	\$38,021	\$293,981
2025-26	\$262,440	\$32,411	\$294,851
2026-27	\$268,920	\$26,424	\$295,344
2027-28	\$275,400	\$20,070	\$295,470
2028-29	\$281,880	\$13,358	\$295,238
2029-30	\$255,960	\$6,348	\$262,308
Subtotal	\$1,850,040	\$179,872	\$2,029,912

Contract Revenue Bonds, Series 2011

Payable by Greater Texoma Utility Authority

Moss Lake Water Treatment/Distribution Projects

Original Issue \$4,100,000

Fiscal Year	Principal	Interest	Fiscal Total
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	\$2,125,000	\$247,428	\$2,372,428

City of Gainesville
Budget 2023-2024
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

Fiscal Year	Principal	Interest	Fiscal Total
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	\$1,065,000	\$134,826	\$1,199,826

Contract Revenue Bonds, Series 2012

Payable by Greater Texoma Utility Authority

Original Issue \$1,135,000

Fiscal Year	Principal	Interest	Fiscal Total
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	\$570,000	\$49,602	\$619,602

City of Gainesville
Budget 2023-2024
Schedule of Indebtedness

Contract Revenue Bonds, Series 2022

Payable by Greater Texoma Utility Authority

Original Issue \$2,705,000

Fiscal Year	Principal	Interest	Fiscal Total
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	\$2,595,000	\$903,961	\$3,498,961
Total Contract			
Revenue Bonds	\$8,205,040	\$1,515,689	\$9,720,729
Grand Total All Debt	\$53,425,040	\$14,459,570	\$67,884,610

CITY OF GAINESVILLE
BUDGET 2023-2024
DEBT PAYMENTS SUMMARY
by FISCAL YEAR



FISCAL YEAR	PRINCIPAL	INTEREST	TOTAL
2024	3,844,480	1,859,695	5,704,175
2025	3,990,960	1,581,362	5,572,322
2026	4,107,440	1,470,485	5,577,925
2027	3,973,920	1,358,386	5,332,306
2028	4,105,400	1,240,632	5,346,032
2029	3,841,880	1,121,638	4,963,518
2030	3,935,960	999,412	4,935,372
2031	3,480,000	873,725	4,353,725
2032	3,160,000	754,437	3,914,437
2033	2,995,000	648,160	3,643,160
2034	2,705,000	550,549	3,255,549
2035	2,450,000	462,906	2,912,906
2036	1,875,000	388,034	2,263,034
2037	1,585,000	326,502	1,911,502
2038	1,640,000	266,208	1,906,208
2039	1,185,000	210,636	1,395,636
2040	1,225,000	161,702	1,386,702
2041	1,275,000	110,729	1,385,729
2042	1,335,000	59,188	1,394,188
2043	715,000	15,194	730,194
Total	\$53,425,040	\$14,459,578	\$67,884,620

**City of Gainesville
Debt by Fiscal Year**

Debt Description	2024			2025			2026			2027		
	Prin	Int	Total									
2012 CO's	155,000	42,923	197,923	160,000	38,210	198,210	165,000	34,148	199,148	170,000	29,748	199,748
2012 GO's Refunding	135,000	2,025	137,025	0	0	0	0	0	0	0	0	0
2013 Tax and Rev Co's	295,000	99,369	394,369	300,000	91,187	391,187	310,000	82,800	392,800	320,000	74,137	394,137
2014 GO's	230,000	109,025	339,025	240,000	99,625	339,625	250,000	89,825	339,825	260,000	79,625	339,625
2015 Series, Combination Tax and Rev Co's	455,000	198,813	653,813	475,000	180,906	655,906	485,000	167,706	652,706	500,000	153,538	653,538
2016 Series, GO and Ref & Imp Bonds	450,000	129,400	579,400	470,000	111,000	581,000	490,000	96,088	586,088	265,000	87,263	352,263
2017 GO's Refunding	335,000	29,720	364,720	340,000	23,342	363,342	350,000	16,821	366,821	350,000	10,206	360,206
2018 GO	325,000	184,540	509,540	335,000	174,640	509,640	345,000	164,441	509,441	355,000	153,940	508,940
2020 GO Refunding	295,000	19,872	314,872	295,000	16,892	311,892	300,000	13,888	313,888	300,000	10,858	310,858
2022 GO	265,000	225,831	490,831	275,000	215,253	490,253	280,000	207,625	487,625	290,000	196,700	486,700
2023 CO	120,000	607,214	727,214	295,000	435,863	730,863	310,000	420,738	730,738	325,000	404,863	729,863
Total CO's & GO's	3,060,000	1,648,731	4,708,731	3,185,000	1,386,918	4,571,918	3,285,000	1,294,080	4,579,080	3,135,000	1,200,877	4,335,877
Contract Rev. Bonds												
2010 Texoma Rev Bonds	249,480	43,240	292,720	255,960	38,021	293,981	262,440	32,411	294,851	268,920	26,424	295,344
2011, Moss Lake	245,000	51,876	296,876	250,000	46,754	296,754	255,000	41,044	296,044	260,000	34,998	294,998
2011A, Moss Lake	120,000	28,282	148,282	125,000	25,460	150,460	130,000	22,296	152,296	130,000	19,094	149,094
2012 Contract Revenue Bonds	60,000	8,956	68,956	60,000	8,272	68,272	60,000	7,546	67,546	60,000	6,748	66,748
2022 Contract Revenue Bonds	110,000	78,610	188,610	115,000	75,937	190,937	115,000	73,108	188,108	120,000	70,245	190,245
Total Contract Rev. Bonds	784,480	210,964	995,444	805,960	194,444	1,000,404	822,440	176,405	998,845	838,920	157,509	996,429
Police Cameras	0	0	0	0	0	0	0	0	0	0	0	0
Total Leases	0											
Grand Totals	3,844,480	1,859,695	5,704,175	3,990,960	1,581,362	5,572,322	4,107,440	1,470,485	5,577,925	3,973,920	1,358,386	5,332,306

**City of Gainesville
Debt by Fiscal Year**

Debt Description	2028			2029			2030			2031		
	Prin	Int	Total	Prin	Int	Total	Prin	Int	Total	Prin	Int	Total
2012 CO's	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
2013 Tax and Rev Co's	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	270,000	69,700	339,700	275,000	60,163	335,163	285,000	50,363	335,363	295,000	40,211	335,211
2015 Series, Combination Tax and Rev Co's	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	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	365,000	3,449	368,449		0	0	0	0	0	0	0	0
2018 GO	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	305,000	7,802	312,802	310,000	4,697	314,697	310,000	1,566	311,566	0	0	0
2022 GO	305,000	181,825	486,825	320,000	166,200	486,200	335,000	149,825	484,825	355,000	132,575	487,575
2023 CO	340,000	388,238	728,238	355,000	370,863	725,863	375,000	352,613	727,613	395,000	333,363	728,363
Total CO's & GO's	3,240,000	1,103,239	4,343,239	2,960,000	1,005,542	3,965,542	3,070,000	905,555	3,975,555	2,855,000	801,842	3,656,844
Contract Rev. Bonds												
2010 Texoma Rev Bonds	275,400	20,070	295,470	281,880	13,358	295,238	255,960	6,348	262,308	0	0	0
2011, Moss Lake	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	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	65,000	5,878	70,878	65,000	4,734	69,734	65,000	3,656	68,656	65,000	2,510	67,510
2022 Contract Revenue Bonds	120,000	67,221	187,221	120,000	64,161	184,161	125,000	61,065	186,065	125,000	57,777	182,777
Total Contract Rev. Bonds	865,400	137,393	1,002,793	881,880	116,097	997,977	865,960	93,857	959,817	625,000	71,881	696,881
Police Cameras	0	0	0	0	0	0	0	0	0	0	0	0
Total Leases	0	0	0	0	0	0						
Grand Totals	4,105,400	1,240,632	5,346,032	3,841,880	1,121,639	4,963,519	3,935,960	999,412	4,935,372	3,480,000	873,723	4,353,723

**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
2023 CO	415,000	313,113	728,113	435,000	291,863	726,863	460,000	269,488	729,488	480,000	245,988	725,988	505,000	221,363	726,363
Total CO's & GO's	2,960,000	698,709	3,658,709	2,860,000	597,269	3,457,269	2,570,000	503,519	3,073,519	2,310,000	419,940	2,729,940	1,730,000	349,408	2,079,408
Contract Rev. Bonds															
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
2022 Contract Revenue Bonds	130,000	54,426	184,426	135,000	50,891	185,891	135,000	47,030	182,030	140,000	42,966	182,966	145,000	38,626	183,626
Total Contract Rev. Bonds	200,000	55,728	255,728	135,000	50,891	185,891	135,000	47,030	182,030	140,000	42,966	182,966	145,000	38,626	183,626
Police Cameras	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Leases	0	0	0												
Grand Totals	3,160,000	754,437	3,914,437	2,995,000	648,160	3,643,160	2,705,000	550,549	3,255,549	2,450,000	462,906	2,912,906	1,875,000	388,034	2,263,034

**City of Gainesville
Debt by Fiscal Year**

Debt Description	2037			2038			2039			2040			2041		
	Prin	Int	Total												
2012 CO's	0	0	0	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	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2014 GO's	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2015 Series, Combination Tax and Rev Co's	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2016 Series, GO and Ref & Imp Bonds	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2017 GO's Refunding	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2018 GO	485,000	25,245	510,245	500,000	8,500	508,500							0	0	0
2020 GO Refunding	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
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
2023 CO	535,000	195,363	730,363	560,000	167,988	727,988	590,000	139,238	729,238	620,000	108,988	728,988	650,000	77,238	727,238
Total CO's & GO's	1,435,000	292,777	1,727,777	1,485,000	237,613	1,722,613	1,030,000	187,388	1,217,388	1,065,000	143,863	1,208,863	1,110,000	98,538	1,208,538
Contract Rev. Bonds															
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	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2022 Contract Revenue Bonds	150,000	33,725	183,725	155,000	28,595	183,595	155,000	23,248	178,248	160,000	17,839	177,839	165,000	12,191	177,191
Total Contract Rev. Bonds	150,000	33,725	183,725	155,000	28,595	183,595	155,000	23,248	178,248	160,000	17,839	177,839	165,000	12,191	177,191
Police Cameras	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Leases	0	0	0												
Grand Totals	1,585,000	326,502	1,911,502	1,640,000	266,208	1,906,208	1,185,000	210,636	1,395,636	1,225,000	161,702	1,386,702	1,275,000	110,729	1,385,729

**City of Gainesville
Debt by Fiscal Year**

Debt Description	2042			2043			Grand Total
	Prin	Int	Total	Prin	Int	Total	
2012 CO's	0	0	0	0	0	0	1,781,938
2012 GO's Refunding	0	0	0	0	0	0	137,025
2013 Tax and Rev Co's	0	0	0	0	0	0	3,933,750
2014 GO's	0	0	0	0	0	0	3,712,812
2015 Series, Combination Tax and Rev Co's	0	0	0	0	0	0	7,851,208
2016 Series, GO and Ref & Imp Bonds	0	0	0	0	0	0	5,265,745
2017 GO's Refunding	0	0	0	0	0	0	1,823,538
2018 GO	0	0	0	0	0	0	7,653,013
2020 GO Refunding	0	0	0	0	0	0	2,190,573
2022 GO	480,000	7,200	487,200	0	0	0	9,249,022
2023 CO	680,000	45,688	725,688	715,000	15,194	730,194	14,565,267
Total CO's & GO's	1,160,000	52,888	1,212,888	715,000	15,194	730,194	58,163,890
Contract Rev. Bonds							
2010 Texoma Rev Bonds	0	0	0	0	0	0	2,029,912
2011, Moss Lake	0	0	0	0	0	0	2,372,428
2011A, Moss Lake	0	0	0	0	0	0	1,199,826
2012 Contract Revenue Bonds	0	0	0	0	0	0	619,602
2022 Contract Revenue Bonds	175,000	6,300	181,300	0	0	0	3,498,961
Total Contract Rev. Bonds	175,000	6,300	181,300	0	0	0	9,720,729
Police Cameras	0	0	0	0	0	0	0
Total Leases	0	0	0	0	0	0	0

Grand Totals 1,335,000 59,188 1,394,188 715,000 15,194 730,194 67,884,620

67,884,620

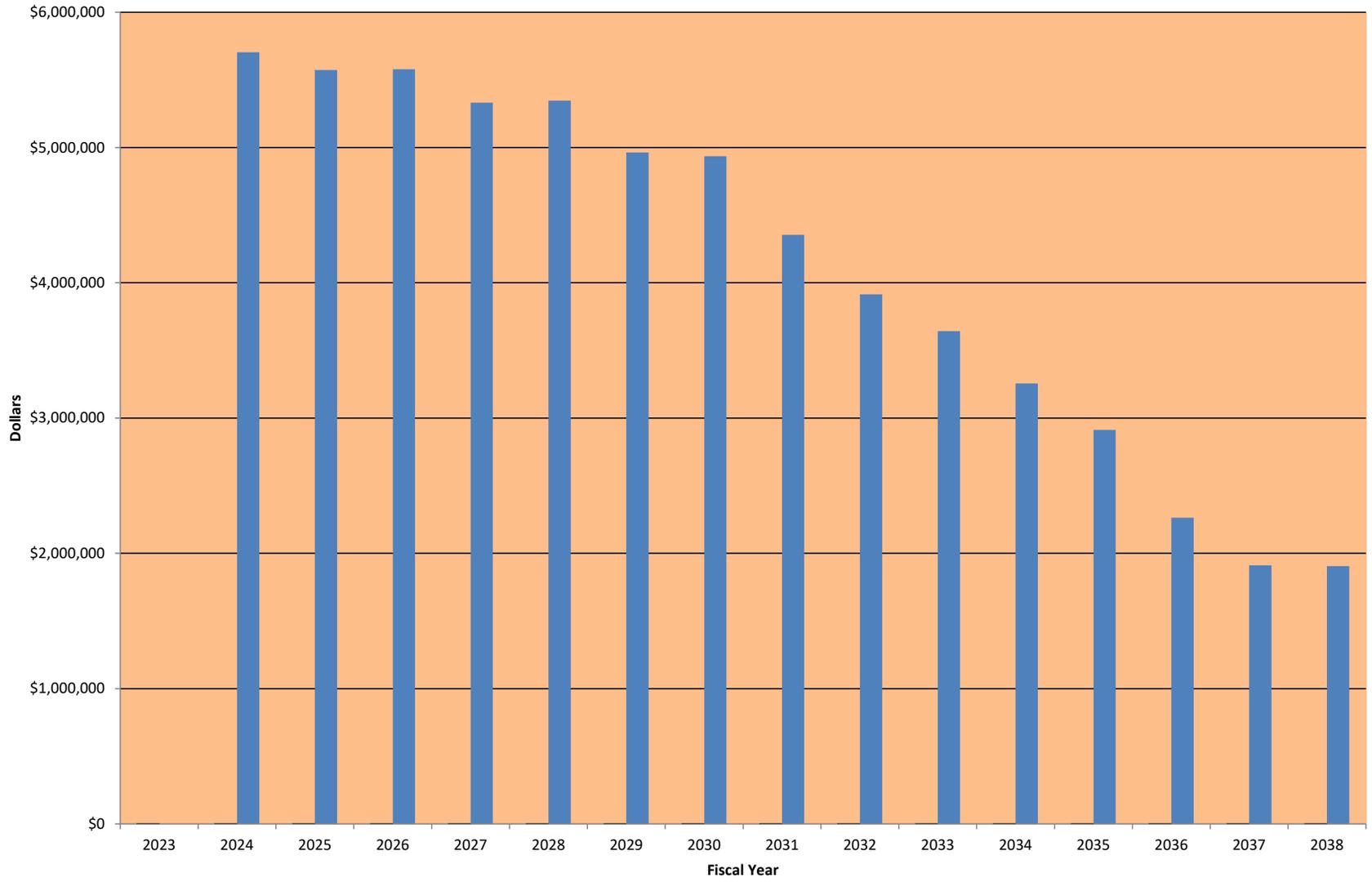
CITY OF GAINESVILLE
BUDGET 2023-2024
DEBT PAYMENT SUMMARY by FISCAL YEAR & TYPE

FISCAL YEAR	DEBT TYPE	AMOUNT	FISCAL YEAR	DEBT TYPE	AMOUNT
2024	CO's & GO's	4,708,731	2032	CO's & GO's	3,658,709
	Contract Revenue Bonds	995,444		Contract Revenue Bonds	255,728
	FY 2024 Total	5,704,175		FY 2032 Total	3,914,437
2025	CO's & GO's	4,571,918	2033	Tax Rev and CO's	3,457,269
	Contract Revenue Bonds	1,000,404		Contract Revenue Bonds	185,891
	FY 2025 Total	5,572,322		FY 2033 Total	3,643,160
2026	CO's & GO's	4,579,080	2034	CO's & GO's	3,073,519
	Contract Revenue Bonds	998,845		Contract Revenue Bonds	182,030
	FY 2026 Total	5,577,925		FY 2034 Total	3,255,549
2027	CO's & GO's	4,335,877	2035	Tax Rev, CO's & GO's	2,729,940
	Contract Revenue Bonds	996,429		Contract Revenue Bonds	182,966
	FY 2027 Total	5,332,306		FY 2035 Total	2,912,906
2028	CO's & GO's	4,343,239	2036	CO's & GO's	2,079,408
	Contract Revenue Bonds	1,002,793		Contract Revenue Bonds	183,626
	FY 2028 Total	5,346,032		FY 2036 Total	2,263,034
2029	CO's & GO's	3,965,541	2037	CO's & GO's	1,727,777
	Contract Revenue Bonds	997,977		Contract Revenue Bonds	183,725
	FY 2029 Total	4,963,518		FY 2037 Total	1,911,502
2030	CO's & GO's	3,975,555	2038	CO's & GO's	1,722,613
	Contract Revenue Bonds	959,817		Contract Revenue Bonds	183,595
	FY 2030 Total	4,935,372		FY 2038 Total	1,906,208
2031	CO's & GO's	3,656,844	2039	CO's & GO's	1,217,388
	Contract Revenue Bonds	696,881		Contract Revenue Bonds	178,248
	FY 2031 Total	4,353,725		FY 2039 Total	1,395,636

**CITY OF GAINESVILLE
BUDGET 2023-2024
CURRENT DEBT OUTSTANDING**

ISSUE REFERENCE	DESIGNATED FOR:	FUND DISTRIBUTION	DISTRIBUTION PERCENTAGE	PRINCIPAL OUTSTANDING 10/01/23	PRINCIPAL PAYMENTS 02/01/24	PRINCIPAL OUTSTANDING 09/30/24			
2022 CO	Fire Station Civic Center SUMP	Debt Service Fund Debt Service Fund Debt Service Fund	38.02% 31.48% 30.50%	7,035,000	265,000	6,770,000			
2018 GO	Fire Station Transfer Station SUMP Project	Debt Service Fund Solid Waste Fund Debt Service Fund	36.64% 46.01% 17.35%				6,090,000	325,000	5,765,000
2017 GO Refunding	Refunding 2007 and 2008	Debt Service Fund Water and Sewer Stormwater Fund	41.26% 33.42% 25.32%						
2020 GO Refunding	Refunding 2010	Debt Service Fund Stormwater Fund Water and Sewer	45.00% 29.00% 26.00%	2,115,000	295,000	1,820,000			
2012 CO	Street and Utility Maintenance Program S.U.M.P.	Debt Service Fund Stormwater Fund Water & Sewer Fund	30.00% 55.00% 15.00%				1,565,000	155,000	1,410,000
2012 Refunding GO	Refunding 2002 GO's Refunding 2003 CO's	Stormwater Utility Fund Debt Service	17.74% 82.26%						
2023 CO	Improvement City Wastewater Plant	Water & Sewer Fund	100.00%	9,160,000	120,000	9,040,000			
2013 Refunding CO	Partially refunded 2003 Improvement City Wastewater Plant	Water & Sewer Fund	100.00%				3,360,000	295,000	3,065,000
2015 Tax Revenue Certificates of Obligation	Improvement City Wastewater Plant	Water & Sewer Fund	100.00%						
2016 Gen Obligation Refunding	Refunding	Water & Sewer Fund Golf Course Fund Airport Fund Solid Waste Fund Debt Service Fund Stormwater Fund	9.8244% 88.6660% 1.6329% 13.7660% 66.0047% 7.8855%	660,000	210,000	450,000			
2016 GO	SUMP	Debt Service Fund Water & Sewer Fund Stormwater Fund	43.4200% 27.2000% 29.38%				3,775,000	240,000	3,535,000
2014 General Obligation Debt	SUMP	Debt Service Fund Water & Sewer Fund Stormwater Fund	39.0000% 36.0000% 25.00%						
2010 Contract Revenue Bonds	Payable by Greater Texoma Utility	Water & Sewer Fund	100.00%	1,850,040	249,480	1,600,560			
2011 Contract Revenue Bonds	Payable by Greater Texoma Utility Moss Lake Water Treatment Project NW Distribution Project	Water & Sewer Fund	100.00%				2,125,000	245,000	1,880,000
2011-A Contract Revenue Bonds	Payable by Greater Texoma Utility Moss Lake Water Treatment Project NW Distribution Project	Water & Sewer Fund	100.00%						
2012 Contract Revenue Bonds	Payable to Greater Texoma Utility	Water & Sewer Fund	100.00%	570,000	60,000	510,000			
2022 Contract Revenue Bonds	Payable by Greater Texoma Utility Waste Water Treatment Renovation	Water & Sewer Fund	100.00%				2,595,000	110,000	2,485,000
Grand Totals									

City of Gainesville Debt Payments by Fiscal Year





OTHER FUNDS



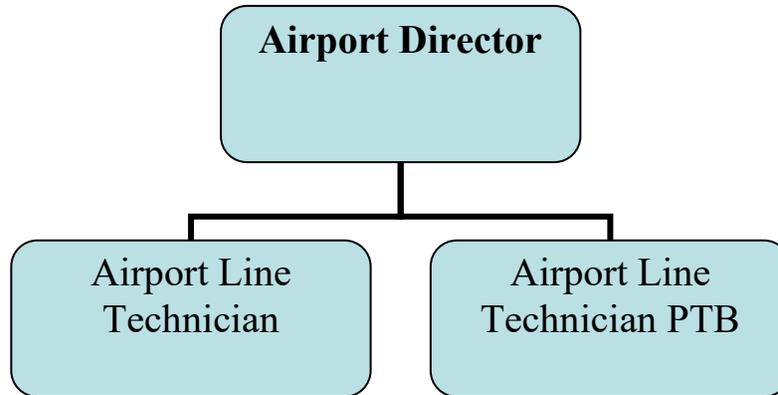
OTHER ENTERPRISE FUNDS

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



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:

- The construction portion for the rehabilitation of Runway 18/36 was 80% complete at the end of the 2022 fiscal year; completed November 14, 2022. TWY A and its connecting TWY's B, C, D, and E, were crack sealed, slurry sealed, and striped. This was a 100% federal, 0% local match grant.
- The airport added another business tenant, Gainesville Aviation, that offers aircraft mechanical services, overnight parking, and flight training.
- The airport earned a profit for FY 22.
- Numerous request for new hangar construction has been approved by the Airport Board and City Council.
- Your Gainesville Municipal Airport was the recipient of TXDOT's 2022 General Aviation Airport of the Year award. A fantastic accolade to the city and the community as a whole.
- Fuel sales in gallons was down 20% for the first six months of FY23 compared to FY 22 due to the RWY being shut down and economic uncertainties.
- The airport will have Geo Fencing capabilities in May 2023. Will allow staff to accurately record aircraft operations, RWY/TWY usage, and types of aircraft using our airport.

Departmental Performance Measures:

- Increase business tenants by 10%.
- 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%.

Performance Measures

Classification	FY20-21 Actual	FY21-22 Actual	FY22-23 Estimated	FY22-23 Year to Date
Net Fuel Sales (\$)	\$168,520	\$266,682	\$150,000	\$46,163
100LL (gals.)	116,715	102,222	100,000	23,583
Jet A (gals.)	280,986	276,105	260,000	64,345
Community Event Participation	650	350	650	700
Water & Sewer Infrastructure (feet)	400'	0	0	0
Airport Business Tenants	10	12	13	12
Rehabilitate Airport Surfaces (feet)	0	0	2,400	13,000

**CITY OF GAINESVILLE
BUDGET 2023-2024
AIRPORT FUND SUMMARY**

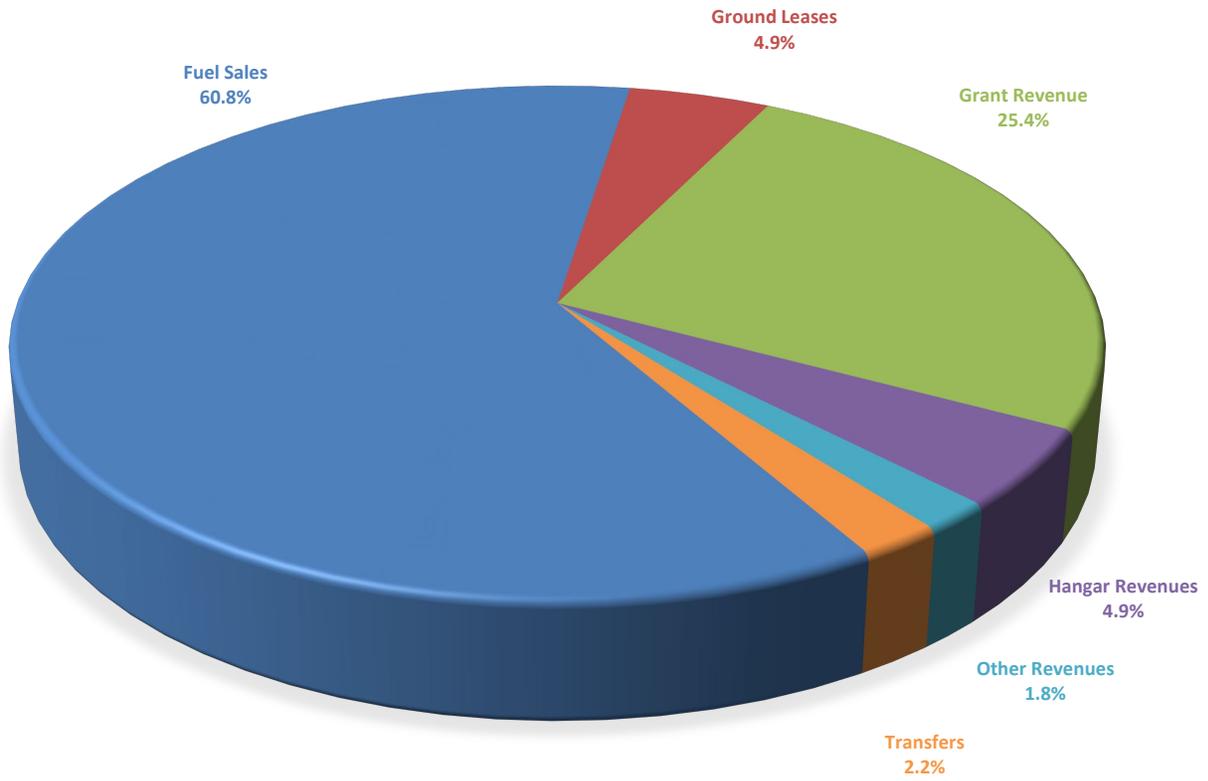
	2021-22 REVISED	2021-22 ACTUAL	2022-23 ADOPTED BUDGET	2022-23 ACTUAL SIX MONTHS	2022-23 REVISED BUDGET	2023-24 PROPOSED BUDGET
BEGINNING BALANCE OCTOBER 1	2,922,218	2,922,218	3,109,169	3,109,169	3,109,169	3,122,842
REVENUES	1,407,651	1,798,450	3,121,137	803,389	1,808,228	2,019,803
TOTAL FUNDS AVAILABLE	4,329,869	4,720,668	6,230,306	3,912,558	4,917,397	5,142,645
EXPENDITURES						
OPERATIONS	1,375,392	1,587,820	3,095,920	693,171	1,778,775	1,989,228
NON-DEPARTMENTAL	24,741	23,679	15,780	9,597	15,780	21,726
TOTAL EXPENDITURES	1,400,133	1,611,500	3,111,700	702,768	1,794,555	2,010,954
ENDING BALANCE SEPTEMBER 30	2,929,736	3,109,169	3,118,606	3,209,790	3,122,842	3,131,691
INCREASE(DECREASE) IN FUND BALANCE	7,518	186,951	9,437	100,621	13,673	8,849

Note: Beginning October FY 2023 Fund Balance ties to FY 22 Audited Financials

**CITY OF GAINESVILLE
BUDGET 2023-2024
AIRPORT FUND REVENUES**

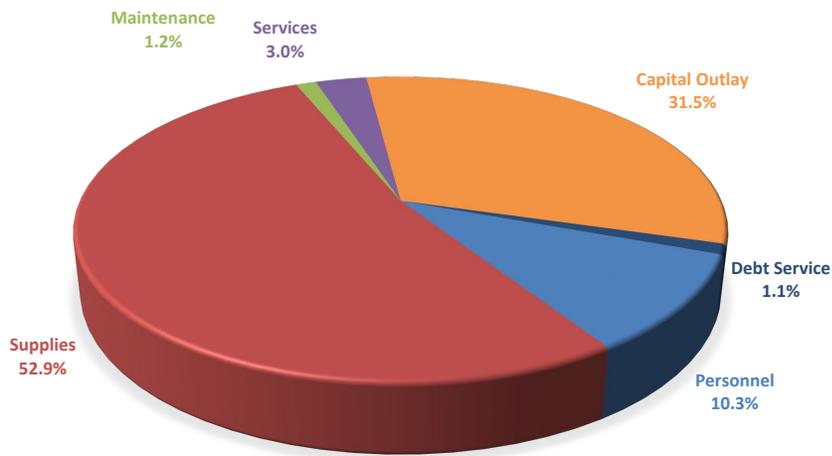
ACCOUNT NUMBER	DESCRIPTION	2020-21 REVISED BUDGET	2020-21 ACTUAL	2021-22 REVISED BUDGET	2021-22 ACTUAL	2022-23 ADOPTED BUDGET	2022-23 ACTUAL SIX MONTHS	2022-23 REVISED BUDGET	2023-24 PROPOSED BUDGET
61-4698-00-00	AR CREDIT ADJUSTMENT	0	0	0	0	0	527	(527)	
61-4701-00-00	INTEREST REVENUE	600	562	500	4,416	800	12,743	21,000	18,000
61-4704-00-00	AGRICULTURAL LEASE-H	2,660	2,625	2,660	4,204	2,660	3,325	3,325	3,000
61-4707-00-00	LAND RENTAL-GRAZING	8,100	8,100	8,100	0	8,100	0	8,100	8,000
61-4709-00-00	MISCELLANEOUS REVENU	69,000	71,509	200	662	200	0	200	200
61-4732-00-00	AIRPORT FUEL SALES	850,000	1,090,802	1,140,000	1,524,083	2,180,000	671,729	1,228,500	1,228,500
61-4740-00-00	GROUND LEASE - MONTH	54,000	55,852	54,000	53,006	54,000	27,214	54,000	54,000
61-4741-00-00	GROUND LEASE - ANNUA	40,800	38,017	40,800	45,631	40,800	27,771	40,800	44,000
61-4788-00-00	TIE DOWN RENTAL	350	1,900	1,000	2,345	500	1,450	2,000	1,500
61-4789-00-00	MULTI-USE HANGAR REN	19,200	18,000	21,600	23,000	25,000	13,500	25,000	25,000
61-4790-00-00	T-HANGAR RENTAL	67,000	64,285	69,650	65,536	69,650	32,900	66,000	74,177
61-4795-00-00	CATERING FEES REVENU	4,000	7,729	5,000	6,837	5,000	3,688	4,500	5,000
61-4798-00-00	PILOT SUPPLIES - SAL	650	0	1,400	1,539	600	1,087	1,550	1,100
	TOTAL OPERATING REVENUE	1,115,710	1,359,381	1,344,910	1,731,257	2,387,310	795,934	1,454,448	1,462,477
61-4803-00-00	GRANT REV RAMP-TXDOT	50,000	26,421	50,000	14,272	50,000	3,858	50,000	50,000
61-4804-00-00	GRANT REVENUE FEMA	0	18,820	0	40,180	0	0	0	0
61-4805-00-00	OTHER GRANT REVENUE	4,500,000	23,000	0	0	680,047	0	300,000	463,600
	TOTAL GRANT REVENUE	4,550,000	68,241	50,000	54,452	730,047	3,858	350,000	513,600
61-4930-00-00	TRANSFER FROM I & S	12,747	12,747	12,741	12,741	3,780	3,597	3,780	3,726
61-4955-00-00	TRANSFER FROM ASSIGN	133,000	0	0	0	0	0	0	0
61-4962-00-00	TRANSFER FROM FUND 6	(33,000)	201,855	0	0	0	0	0	40,000
	TOTAL TRANSFERS	112,747	214,602	12,741	12,741	3,780	3,597	3,780	43,726
	TOTAL AIRPORT REVENUES	5,778,782	1,642,224	1,407,651	1,798,450	3,121,137	803,389	1,808,228	2,019,803

CITY OF GAINESVILLE
BUDGET 2023-2024
AIRPORT FUND REVENUES



**AIRPORT FUND
EXPENSES BY TYPE & DEPARTMENT
BUDGET 2023-2024**

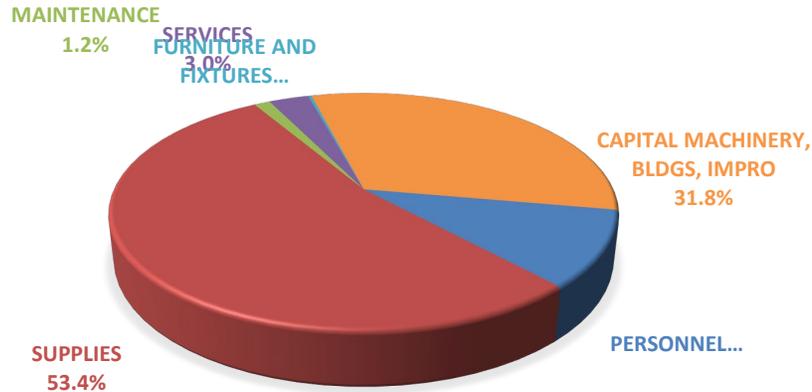
Department	Personnel	Supplies	Maintenance	Services	Minor EQ Furn/Fix	Capital Outlay	Debt Service	Transfers	Total
Airport Operations	206,217	1,061,350	24,300	60,361	5,000	632,000	0	0	1,989,228
Non-Departmental	0	0	0	0	0	0	21,726	0	21,726
Totals	206,217	1,061,350	24,300	60,361	5,000	632,000	21,726	0	2,010,954



**CITY OF GAINESVILLE
BUDGET 2023-2024
AIRPORT FUND OPERATIONS**

ACCOUNT NUMBER	DESCRIPTION	2021-22 REVISED BUDGET	2021-22 ACTUAL	2022-23 ADOPTED BUDGET	2022-23 ACTUAL SIX MONTHS	2022-23 REVISED BUDGET	2023-24 PROPOSED BUDGET
61-5101-10-10	SALARIES	126,957	122,402	131,850	57,795	127,077	139,208
61-5106-10-10	OVERTIME	5,000	4,035	5,000	1,484	5,000	5,000
61-5107-10-10	HOLIDAY PAY	1,514	1,831	1,500	565	1,500	1,200
61-5110-10-10	LONGEVITY	1,080	1,080	1,260	1,200	1,200	1,320
61-5111-10-10	FICA	17,421	16,778	18,386	7,998	17,702	20,048
61-5112-10-10	FICA	10,669	10,200	11,163	4,812	10,688	11,707
61-5116-10-10	HEALTH/LIFE INSURANC	21,310	19,383	24,746	12,365	22,675	23,435
61-5118-10-10	WORKER COMPENSATION	1,973	2,005	2,057	1,228	2,708	2,739
61-5119-10-10	OTHER PAYROLL EXPENS	1,581	1,986	1,560	750	1,560	1,560
61-5120-10-10	ACCRUED PAYROLL EXPE	0	1,740	0	0	0	0
61-5121-10-10	ACCRUED VACATION BEN	0	1,495	0	0	0	0
	SUBTOTAL SALARIES AND BENEFITS	187,505	182,934	197,522	88,197	190,110	206,217
61-5201-10-10	OFFICE SUPPLIES	1,800	1,795	2,000	513	2,000	2,000
61-5206-10-10	FUELS OILS LUBRICANT	2,000	1,641	3,000	0	3,000	3,000
61-5208-10-10	CLEANING SUPPLIES	200	170	250	43	250	250
61-5227-10-10	AVGAS/JETA FUEL	1,000,000	1,310,839	2,030,000	576,866	1,050,000	1,050,000
61-5290-10-10	SPECIAL EVENTS	325	545	600	82	600	600
61-5295-10-10	CATERING SUPPLIES	3,500	5,715	4,000	2,469	4,000	3,500
61-5298-10-10	PILOT SUPPLIES FOR R	600	530	650	1,163	1,400	1,000
61-5299-10-10	MISCELLANEOUS SUPPLI	1,000	1,170	1,000	96	1,015	1,000
	SUBTOTAL SUPPLIES	1,009,425	1,322,404	2,041,500	581,232	1,062,265	1,061,350
61-5302-10-10	BUILDING MAINTENANCE	1,000	(14,117)	1,200	(10,499)	1,200	1,200
61-5303-10-10	GROUNDS MAINTENANCE	1,000	321	1,000	185	1,000	1,000
61-5304-10-10	MACHINERY & EQUIPMEN	16,000	10,051	16,000	8,154	16,000	16,000
61-5305-10-10	VEHICLE MAINTENANCE	250	1,049	1,250	934	1,250	1,500
61-5306-10-10	INSTRUMENT MAINTENAN	3,000	2,887	3,000	325	3,000	4,000
61-5309-10-10	OFFICE EQUIPMENT MAI	600	224	600	0	600	600
61-5320-10-10	R.A.M.P. GRANT PROGR	17,500	13,239	0	147	150	0
	SUBTOTAL MAINTENANCE	39,350	13,654	23,050	(754)	23,200	24,300
61-5401-10-10	COMMUNICATIONS	4,000	3,287	3,000	1,856	4,000	4,000
61-5402-10-10	DUES & SUBSCRIPTIONS	2,250	1,872	2,250	659	2,250	2,250
61-5403-10-10	GENERAL INSURANCE	15,000	13,579	15,750	7,553	15,750	15,908
61-5404-10-10	PROFESSIONAL FEES	2,500	2,012	2,500	306	2,500	2,500
61-5405-10-10	ADVERTISING	1,675	1,675	1,500	666	1,500	1,500
61-5406-10-10	TRAINING	1,750	1,085	1,750	350	1,000	1,750
61-5408-10-10	ELECTRIC UTILITY SER	15,300	12,149	15,453	5,922	14,500	15,608
61-5411-10-10	MACHINERY AND EQUIPM	1,500	0	1,500	0	1,500	1,500
61-5417-10-10	INSPECTION AND PERMI	2,500	2,297	2,500	783	2,500	2,500
61-5418-10-10	AUTO ALLOWANCE	4,817	4,817	4,750	2,284	4,750	4,750
61-5441-10-10	SOLID WASTE UTILITY	1,300	1,383	1,300	659	1,300	1,300
61-5442-10-10	WATER/SEWER UTILITY	2,500	2,508	2,595	1,305	2,700	2,595
61-5446-10-10	STORM WATER UTILITY	3,450	3,335	3,450	1,470	3,450	3,700
61-5480-10-10	PROPERTY TAX EXPENSE	500	352	500	380	500	500
	SUBTOTAL SERVICES	59,042	51,353	58,798	24,194	58,200	60,361
61-5503-10-10	FURNITURE & FIXTURES	5,000	0	5,000	0	0	5,000
	SUBTOTAL FURNITURE AND FIXTURES	5,000	0	5,000	0	0	5,000
61-6502-10-10	BUILDINGS	20,000	8,550	40,050	0	32,000	37,000
61-6504-10-10	MACHINERY & EQUIPMEN	10,000	10,000	20,000	0	20,000	20,000
61-6507-10-10	IMPROVEMENTS OTHER T	45,000	0	710,000	0	393,000	575,000
	SUBTOTAL BUILDINGS/IMPROVEMENTS	75,000	18,550	770,050	0	445,000	632,000
	AIRPORT OPERATIONS	1,375,322	1,588,894	3,095,920	692,868	1,778,775	1,989,228

CITY OF GAINESVILLE
BUDGET 2023-2024
AIRPORT FUND OPERATIONS



EXPENDITURE SUMMARY

CLASSIFICATION	2021-22	2021-22	2022-23	2022-23	2022-23	2023-24
	REVISED	ACTUAL	ADOPTED BUDGET	ACTUAL SIX MONTHS	REVISED BUDGET	PROPOSED BUDGET
PERSONNEL	187,505	182,934	197,522	88,197	190,110	206,217
SUPPLIES	1,009,425	1,322,404	2,041,500	581,232	1,062,265	1,061,350
MAINTENANCE	39,350	13,654	23,050	-754	23,200	24,300
SERVICES	59,042	51,353	58,798	24,194	58,200	60,361
FURNITURE AND FIXTURES	5,000	0	5,000	0	0	5,000
CAPITAL MACHINERY, BLDGS, IMPRO	75,000	18,550	770,050	0	445,000	632,000
TOTAL	1,375,322	1,588,894	3,095,920	692,868	1,778,775	1,989,228

WORKLOAD/DEMAND

	ACTUAL 2020	ACTUAL 2021	ACTUAL 2022	BUDGETED 2023	ESTIMATED 2024
HOURS FUELING AIRCRAFT	400	400	400	500	550
NUMBER OF AIRCRAFT FUELED	4,000	4,000	4,250	4,500	5,500
AFTER HOURS CALL-OUT	150	150	125	100	150
SWEEP TAXIWAYS/RUNWAYS PER YR.	50	50	50	50	50
TERMINAL JANITORIAL HOURS	425	425	425	450	475
HOURS FOR GROUNDS UPKEEP	850	850	850	850	800
COMMUNITY EVENTS HELD	15	15	2	5	3

STAFFING

POSITION	ACTUAL 2020	ACTUAL 2021	ACTUAL 2022	BUDGETED 2023	PROPOSED 2024
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
TOTAL AIRPORT OPERATIONS	3	3	3	3	3

**CITY OF GAINESVILLE
BUDGET 2023-2024
AIRPORT FUND NON-DEPARTMENTAL**

ACCOUNT NUMBER	DESCRIPTION	2021-22 REVISED BUDGET	2021-22 ACTUAL	2022-23 ADOPTED BUDGET	2022-23 ACTUAL SIX MONTHS	2022-23 REVISED BUDGET	2023-24 PROPOSED BUDGET
61-5435-99-99	ACCRUED INTEREST EXP	0	(61)	0	0	0	0
61-5465-99-99	LEASE PAYMENT - TRUC	12,000	11,000	12,000	6,000	12,000	18,000
61-5477-99-99	DEBT EXP 2016 REFUND	12,741	12,741	3,780	3,597	3,780	3,726
	TOTAL DEBT	24,741	23,679	15,780	9,597	15,780	21,726
	AIRPORT NON-DEPARTMENTAL	24,741	23,679	15,780	9,597	15,780	21,726

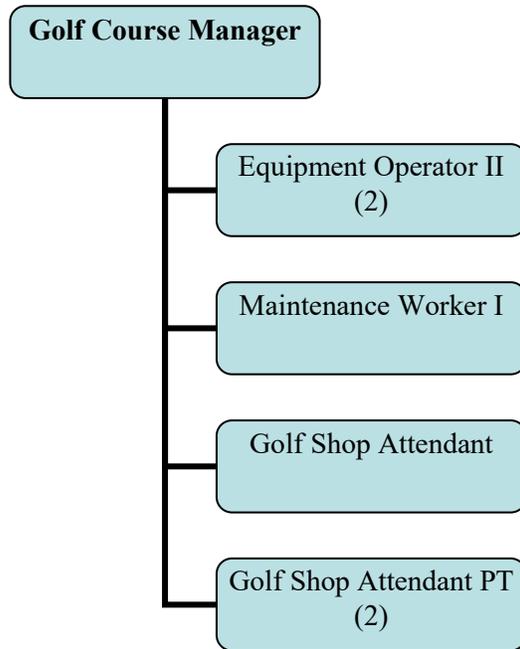
**CITY OF GAINESVILLE
BUDGET 2023-2024
AIRPORT CAPITAL IMPROVEMENTS FUND SUMMARY**

	2021-22 REVISED BUDGET	2021-22 ACTUAL	2022-23 ADOPTED BUDGET	2022-23 ACTUAL SIX MONTHS	2022-23 REVISED BUDGET	2023-24 PROPOSED BUDGET
BEGINNING BALANCE OCTOBER 1	68,248	68,248	83,150	83,150	84,733	186,433
62-4701-00-00 INTEREST REVENUE	120	569	120	1,583	1,700	1,700
62-4807-00-00 GRANT REVENUE	0	0	0	0	100,000	0
62-4961-00-00 TRANSFER FROM AIRPOR	0	14,333	0	0	0	0
TOTAL REVENUE	120	14,902	120	1,583	101,700	1,700
TOTAL FUNDS AVAILABLE	68,368	83,150	83,270	84,733	186,433	188,133
62-5761-50-99 TRANSFER TO AIRPORT	0	0	0	0	0	40,000
TOTAL TRANSFERS	0	0	0	0	0	40,000
TOTAL EXPENDITURES	0	0	0	0	0	40,000
ENDING BALANCE SEPTEMBER 30	68,368	83,150	83,270	84,733	186,433	148,133
INCREASE(DECREASE) IN FUND BALANCE	120	14,902	120	1,583	101,700	(38,300)

Note: These funds are restricted and can only be spent on airport capital improvements.

Golf Course

(Golf Course Pro Shop, Golf Course Operations)



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.

	Actual 2021	Actual 2021	Actual 2022	Estimate 2023	Budget 2024
Annual Programs	\$20000	\$20000	\$25000	\$20000	\$34000
Cart Rentals	\$60000	\$60000	\$60000	\$45000	\$70000
Green Fees	\$180000	\$180000	\$180000	\$125000	\$140000
Rounds of Golf	9250	9250	12000	12000	14000

**CITY OF GAINESVILLE
BUDGET 2023-2024
GOLF COURSE FUND SUMMARY**

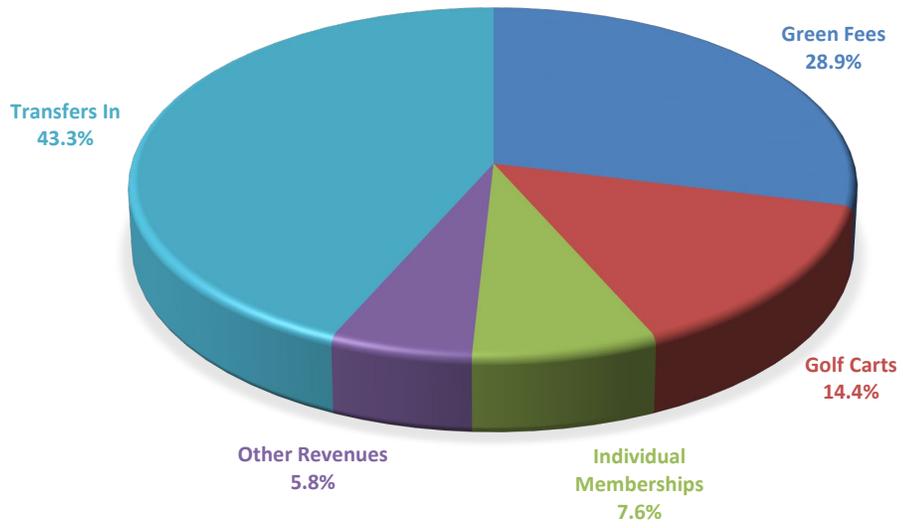
	2021-22 REVISED	2021-22 ACTUAL	2022-23 ADOPTED BUDGET	2022-23 ACTUAL SIX MONTHS	2022-23 REVISED BUDGET	2023-24 PROPOSED BUDGET
BEGINNING BALANCE OCTOBER 1 *	(1,337)	(1,337)	(4,716)	(4,716)	(4,716)	2,337
REVENUES	439,943	432,172	418,177	106,551	424,102	450,223
TOTAL FUNDS AVAILABLE	438,606	430,835	413,461	101,834	419,386	452,560
EXPENDITURES						
PRO SHOP	107,134	119,370	118,176	58,163	119,456	127,818
OPERATIONS	323,413	269,263	296,495	128,532	295,541	315,145
NON-DEPARTMENTAL	6,918	46,918	2,052	1,953	2,052	2,023
TOTAL EXPENDITURES	437,465	435,551	416,723	188,649	417,049	444,986
ENDING BALANCE SEPTEMBER 30	1,141	(4,716)	(3,262)	(86,815)	2,337	7,574
INCREASE(DECREASE) IN FUND BALANCE	2,478	(3,379)	1,454	(82,098)	7,053	5,237

Note: Beginning October FY 2023 Fund Balance ties to FY 22 Audited Financials

**CITY OF GAINESVILLE
BUDGET 2023-2024
GOLF COURSE FUND - REVENUES**

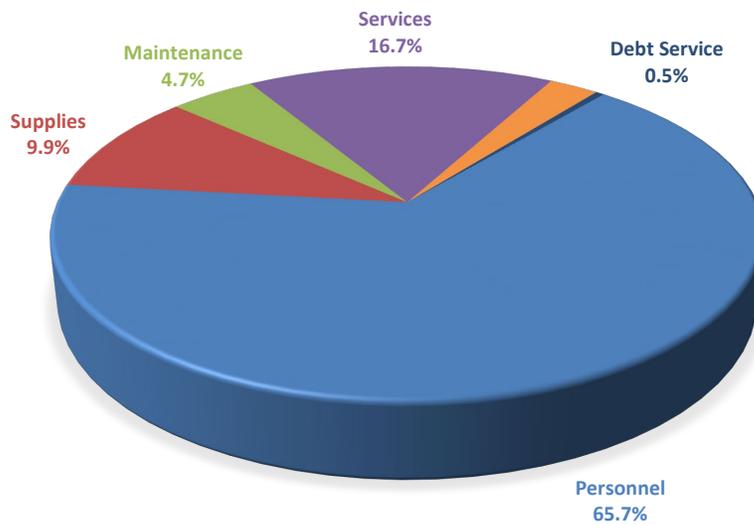
ACCOUNT NUMBER	DESCRIPTION	2021-22 REVISED BUDGET	2021-22 ACTUAL	2022-23 ADOPTED BUDGET	2022-23 ACTUAL SIX MONTHS	2022-23 REVISED BUDGET	2023-24 PROPOSED BUDGET
23-4502-00-00	GREEN FEES	122,000	140,385	122,000	49,641	122,000	130,000
23-4503-00-00	CART STORAGE FEES	0	1,542	0	0	0	0
23-4504-00-00	TRAIL FEES	100	680	100	0	100	100
23-4514-00-00	INDIVIDUAL MEMBERSHI	34,000	36,224	34,000	9,900	34,000	34,000
23-4515-00-00	GOLF CART RENTAL	45,000	85,782	50,000	31,948	50,000	65,000
	SUBTOTAL	201,100	264,612	206,100	91,490	206,100	229,100
23-4622-00-00	OVER/SHORT	0	(1)	0	80	0	0
23-4701-00-00	INTEREST REVENUE	0	0	0	0	0	50
23-4703-00-00	GAIN ON DISPOSITION/	0	12,905	0	0	0	0
23-4709-00-00	MISCELLANEOUS REVENU	250	175	250	1,149	1,200	2,500
23-4725-00-00	COMMISSION-MERCHANDI	375	709	275	919	1,000	1,000
23-4766-00-00	ALCOHOL SALES	0	0	6,000	2,521	6,000	7,800
23-4771-00-00	PLAYER PASS REVENUES	1,000	0	1,000	2,475	3,500	3,500
23-4776-00-00	GOLF MERCHANDISE SAL	6,300	9,295	4,500	3,483	6,200	6,200
23-4777-00-00	VENDING REVENUES	5,000	10,403	5,000	2,462	5,000	5,000
23-4778-00-00	GOLF CONCESSIONS	0	975	0	18	50	50
	SUBTOTAL	12,925	34,462	17,025	13,108	22,950	26,100
23-4901-00-00	TRANSFER FROM GENERA	216,000	123,180	190,000	0	190,000	190,000
23-4919-00-00	TRANSFER FROM COVID	0	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	6,918	6,918	2,052	1,953	2,052	2,023
23-4940-00-00	TRNSF FRM CONSTRUCTI	0	0	0	0	0	0
	SUBTOTAL	225,918	133,098	195,052	1,953	195,052	195,023
	REVENUES TOTAL	439,943	432,172	418,177	106,551	424,102	450,223

CITY OF GAINESVILLE
BUDGET 2023-2024
GOLF COURSE FUND - REVENUES



**GOLF COURSE FUND
EXPENSES BY TYPE & DEPARTMENT
BUDGET 2023-2024**

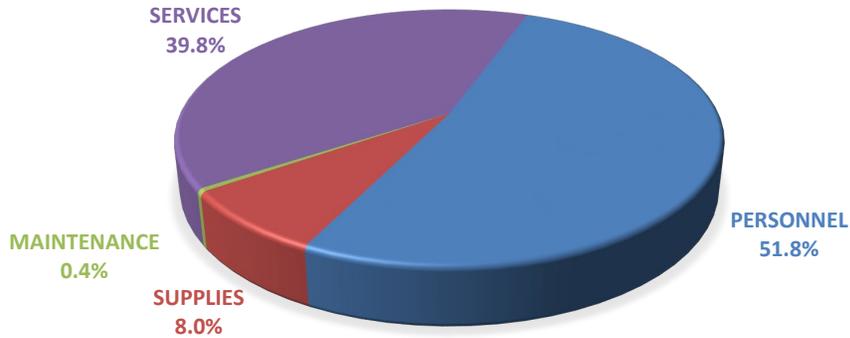
Department	Personnel	Supplies	Maintenance	Services	Minor Equipmt/Proj	Capital Outlay	Debt Service	Total
Pro Shop	66,232	10,243	500	50,843	0	0	0	127,818
Golf Course Maintenance & Operations	225,976	33,650	20,250	23,269	0	12,000	0	315,145
Non-Departmental	0	0	0	0	0	0	2,023	2,023
Totals	292,208	43,893	20,750	74,112	0	12,000	2,023	444,986



**CITY OF GAINESVILLE
BUDGET 2023-2024
GOLF COURSE FUND PRO SHOP**

ACCOUNT NUMBER	DESCRIPTION	2021-22 REVISED BUDGET	2021-22 ACTUAL	2022-23 ADOPTED BUDGET	2022-23 ACTUAL SIX MONTHS	2022-23 REVISED BUDGET	2023-24 PROPOSED BUDGET
23-5101-18-10	SALARIES	40,943	43,306	44,742	18,768	42,671	46,717
23-5106-18-10	OVERTIME	2,000	32	2,000	0	2,000	2,000
23-5107-18-10	HOLIDAY PAY	1,058	1,142	800	630	800	800
23-5110-18-10	LONGEVITY	120	120	240	240	240	420
23-5111-18-10	RETIREMENT	3,230	2,997	3,360	1,492	3,377	3,688
23-5112-18-10	FICA	2,703	3,439	3,701	1,499	2,786	3,820
23-5116-18-10	HEALTH/LIFE INSURANC	7,111	7,041	8,240	4,805	8,249	7,803
23-5118-18-10	WORKER COMPENSATION	1,056	703	750	418	777	984
23-5119-18-10	OTHER PAYROLL EXPENS	0	427	600	0	0	0
23-5121-18-10	ACCRUED VACATION BEN	0	637	0	0	0	0
	SUBTOTAL SALARIES AND BENEFITS	58,221	59,844	64,433	27,852	60,900	66,232
23-5201-18-10	OFFICE SUPPLIES	200	169	200	123	200	230
23-5213-18-10	CONCESSION STAND SUP	3,800	5,500	4,000	2,029	4,000	4,000
23-5253-18-10	MERCHANDISE	3,000	5,778	4,000	5,313	5,313	5,313
23-5299-18-10	MISCELLANEOUS SUPPLI	700	693	700	157	700	700
	SUBTOTAL SUPPLIES	7,700	12,140	8,900	7,622	10,213	10,243
23-5304-18-10	MACHINERY & EQUIPMEN	0	390	0	0	0	0
23-5399-18-10	MISCELLANEOUS MAINTEN	500	690	500	74	500	500
	SUBTOTAL MAINTENANCE	500	1,080	500	74	500	500
23-5401-18-10	COMMUNICATIONS	1,800	1,817	1,500	988	2,000	2,000
23-5403-18-10	GENERAL INSURANCE	63	39	63	11	63	63
23-5404-18-10	PROFESSIONAL FEES	100	360	100	18	100	100
23-5405-18-10	ADVERTISING	1,000	1,093	1,000	408	1,000	1,000
23-5406-18-10	TRAVEL TRAINING & SE	0	0	100	0	100	100
23-5408-18-10	ELECTRIC UTILITY SER	3,000	2,501	3,030	1,116	3,030	3,030
23-5412-18-10	ALCOHOLIC BEVERAGE S	1,500	4,395	3,300	316	3,300	3,300
23-5423-18-10	GOLF CART RENTAL EXP	7,500	8,200	9,000	9,688	12,000	12,000
23-5453-18-10	CART LEASE PAYMENT	23,250	22,513	23,250	7,978	23,250	23,250
23-5499-18-10	MISCELLANEOUS SERVIC	2,500	5,388	3,000	2,093	3,000	6,000
	SUBTOTAL SERVICES	40,713	46,306	44,343	22,615	47,843	50,843
	GOLF PRO SHOP	107,134	119,370	118,176	58,163	119,456	127,818

**CITY OF GAINESVILLE
BUDGET 2023-2024
GOLF COURSE FUND PRO SHOP**



EXPENDITURE SUMMARY

CLASSIFICATION	2021-22 REVISED	2021-22 ACTUAL	2022-23 ADOPTED BUDGET	2022-23 ACTUAL SIX MONTHS	2022-23 REVISED BUDGET	2023-24 PROPOSED BUDGET
PERSONNEL	58,221	59,844	64,433	27,852	60,900	66,232
SUPPLIES	7,700	12,140	8,900	7,622	10,213	10,243
MAINTENANCE	500	1,080	500	74	500	500
SERVICES	40,713	46,306	44,343	22,615	47,843	50,843
TOTAL	107,134	119,370	118,176	58,163	119,456	127,818

WORKLOAD/DEMAND

	ACTUAL 2020	ACTUAL 2021	ACTUAL 2022	BUDGETED 2023	ESTIMATED 2024
HOURS STAGING, CLEANING, STORING GOLF CARTS	740	740	740	740	740
HOURS GOLF SHOP MAINTENANCE	125	125	125	125	125
HOURS ATTENDANCE OF GOLF SHOP	4,800	4,800	4,800	4,800	4,800
HOURS TOURNAMENT PREPARATIONS	180	180	180	180	180
HOURS ERRANDS, MEETINGS, ETC.	300	300	300	300	300

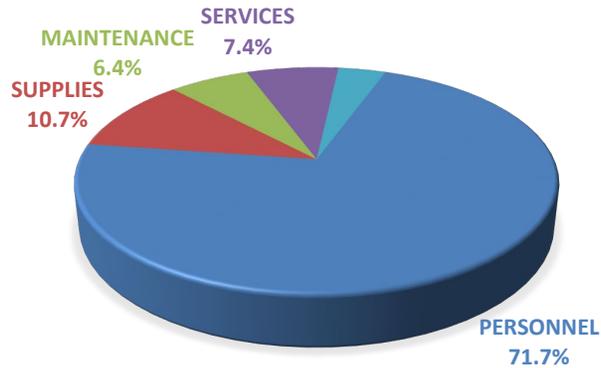
STAFFING

POSITION	ACTUAL 2020	ACTUAL 2021	ACTUAL 2022	BUDGETED 2023	PROPOSED 2024
GOLF PRO SHOP OPERATIONS					
GOLF SHOP MANAGER	0	0	0	0	1
GOLF SHOP ATTENDANT	1	1	1	1	0
GOLF SHOP ATTENDANT PT	2	2	2	2	2
TOTAL GOLF PRO SHOP OPERATIONS	3	3	3	3	3

**CITY OF GAINESVILLE
BUDGET 2023-2024
GOLF COURSE FUND OPERATIONS**

ACCOUNT NUMBER	DESCRIPTION	2021-22 REVISED	2021-22 ACTUAL	2022-23 ADOPTED BUDGET	2022-23 ACTUAL SIX MONTHS	2022-23 REVISED BUDGET	2023-24 PROPOSED BUDGET
23-5101-18-47	SALARIES	137,023	136,961	142,067	67,105	141,735	147,226
23-5106-18-47	OVERTIME	8,000	637	8,000	0	8,000	8,000
23-5107-18-47	HOLIDAY PAY	500	56	500	150	500	500
23-5110-18-47	LONGEVITY	1,980	1,980	2,220	2,220	2,220	2,460
23-5111-18-47	RETIREMENT	18,297	17,324	19,317	8,709	19,198	20,790
23-5112-18-47	FICA	11,187	10,451	11,728	5,194	11,541	12,141
23-5116-18-47	HEALTH/LIFE INSURANC	28,399	28,166	32,960	19,221	32,955	31,212
23-5118-18-47	WORKER COMPENSATION	2,294	2,379	2,376	1,485	3,258	3,127
23-5119-18-47	OTHER PAYROLL EXPENS	527	1,284	520	250	520	520
23-5121-18-47	ACCRUED VACATION BEN	0	1,126	0	0	0	0
	SUBTOTAL SALARIES AND BENEFITS	208,207	199,537	219,688	104,334	219,927	225,976
23-5201-18-47	OFFICE SUPPLIES	250	130	250	320	350	300
23-5206-18-47	FUELS OILS LUBRICANT	12,000	14,626	12,000	4,142	12,000	13,000
23-5207-18-47	SMALL TOOLS AND INST	200	190	200	168	200	250
23-5208-18-47	CLEANING SUPPLIES	250	190	250	0	250	300
23-5212-18-47	BOTANICAL & AGRICULT	19,000	16,107	19,000	5,785	19,000	19,000
23-5299-18-47	MISCELLANEOUS SUPPLI	1,000	739	1,000	182	1,000	800
	SUBTOTAL SUPPLIES	32,700	31,983	32,700	10,597	32,800	33,650
23-5302-18-47	BUILDING MAINTENANCE	350	72	350	0	350	350
23-5303-18-47	GROUNDS MAINTENANCE	3,500	2,733	3,500	394	3,500	3,500
23-5304-18-47	MACHINERY & EQUIPMEN	10,000	9,689	10,000	3,717	10,000	10,000
23-5305-18-47	VEHICLE MAINTENANCE	400	74	400	0	400	400
23-5317-18-47	IRRIGATION SYSYEM MA	5,000	4,906	5,000	0	5,000	5,000
23-5399-18-47	MISCELLANEOUS MAINT	1,000	906	1,000	355	1,000	1,000
	SUBTOTAL MAINTENANCE	20,250	18,380	20,250	4,467	20,250	20,250
23-5401-18-47	COMMUNICATIONS	600	607	600	494	600	600
23-5403-18-47	GENERAL INSURANCE	2,894	2,298	2,894	1,337	2,894	3,000
23-5404-18-47	PROFESSIONAL FEES	250	152	250	72	250	250
23-5406-18-47	TRAVEL TRAINING & SE	200	105	200	85	200	200
23-5408-18-47	ELECTRIC UTILITY SER	5,500	3,977	8,000	1,364	7,000	7,000
23-5409-18-47	CONTRACTUAL SERVICES	350	252	300	0	300	300
23-5411-18-47	MACHINERY/EQUIPMENT	600	1,133	600	841	600	600
23-5440-18-47	NATURAL GAS UTILITY	1,818	2,273	1,900	1,622	1,900	2,000
23-5441-18-47	SOLID WASTE UTILITY	5,144	4,426	5,143	1,844	4,850	5,044
23-5442-18-47	WATER/SEWER UTILITY	2,800	2,536	2,370	692	2,370	2,675
23-5446-18-47	STORM WATER UTILITY	100	91	100	38	100	100
23-5455-18-47	UNIFORM PURCHASE/REN	500	428	500	205	500	500
23-5499-18-47	MISCELLANEOUS SERVIC	1,500	1,085	1,000	540	1,000	1,000
	SUBTOTAL SERVICES	22,256	19,363	23,857	9,134	22,564	23,269
23-6507-18-47	IMPROVEMENTS OTHER T	40,000	0	0	0	0	12,000
	SUBTOTAL CAPITAL	40,000	0	0	0	0	12,000
	GOLF COURSE OPERATIONS	323,413	269,263	296,495	128,532	295,541	315,145

**CITY OF GAINESVILLE
BUDGET 2023-2024
GOLF COURSE FUND OPERATIONS**



EXPENDITURE SUMMARY

CLASSIFICATION	2021-22	2021-22	2022-23	2022-23	2022-23	2023-24
	REVISED	ACTUAL	ADOPTED	ACTUAL	REVISED	PROPOSED
			BUDGET	SIX MONTHS	BUDGET	BUDGET
PERSONNEL	208,207	199,537	219,688	104,334	219,927	225,976
SUPPLIES	32,700	31,983	32,700	10,597	32,800	33,650
MAINTENANCE	20,250	18,380	20,250	4,467	20,250	20,250
SERVICES	22,256	19,363	23,857	9,134	22,564	23,269
CAPITAL OUTLAY	40,000	0	0	0	0	12,000
TOTAL	323,413	269,263	296,495	128,532	295,541	315,145

WORKLOAD/DEMAND

	ACTUAL	ACTUAL	ACTUAL	BUDGETED	ESTIMATED
	2020	2021	2022	2023	2024
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	ACTUAL	ACTUAL	BUDGETED	PROPOSED
	2020	2021	2022	2023	2024
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
TOTAL GOLF COURSE OPERATIONS	4	4	4	4	4

**CITY OF GAINESVILLE
BUDGET 2023-2024
GOLF COURSE FUND NON-DEPARTMENTAL**

ACCOUNT NUMBER	DESCRIPTION	2021-22 REVISED BUDGET	2021-22 ACTUAL	2022-23 ADOPTED BUDGET	2022-23 ACTUAL SIX MONTHS	2022-23 REVISED BUDGET	2023-24 PROPOSED BUDGET
23-5770-50-99	TRANSFER TO GOLF PRO	0	40,000	0	0	0	0
23-5477-99-99	DEBT EXP 2016 REFUND	6,918	6,918	2,052	1,953	2,052	2,023
	TOTAL DEBT	6,918	46,918	2,052	1,953	2,052	2,023
	NON-DEPARTMENTAL	6,918	46,918	2,052	1,953	2,052	2,023



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 2023-2024
HOTEL/MOTEL FUND**

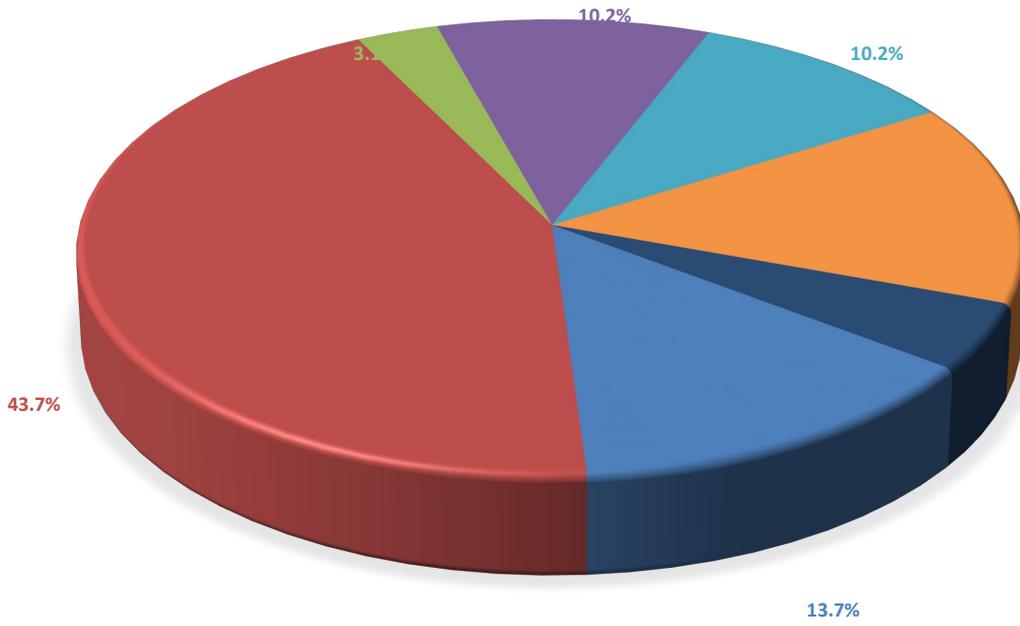
ACCOUNT NUMBER	DESCRIPTION	2021-22 REVISED BUDGET	2021-22 ACTUAL	2022-23 ADOPTED BUDGET	2022-23 ACTUAL SIX MONTHS	2022-23 REVISED BUDGET	2023-24 PROPOSED BUDGET
	BEGINNING BALANCE OCTOBER 1	865,590	865,590	1,287,369	1,287,369	1,287,369	1,255,251
REVENUES							
22-4104-00-00	OCCUPANCY TAXES	650,000	1,050,258	740,000	407,713	975,000	950,000
22-4701-00-00	INTEREST REVENUE	2,000	8,359	1,000	24,849	40,000	40,000
22-4709-00-00	MISCELLANEOUS REVENUE	0	(150)	0	0	0	0
	TOTAL REVENUES	652,000	1,058,467	741,000	432,561	1,015,000	990,000
	TOTAL FUNDS AVAILABLE	1,517,590	1,924,057	2,028,369	1,719,930	2,302,369	2,245,251
EXPENDITURES							
22-5910-10-19	COOKE COUNTY HERITAG	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
	TOTAL LOCAL ORGANIZATIONS	118,500	118,500	118,500	55,500	118,500	118,500
22-5302-10-19	BUILDING MAINTENANCE	13,000	15,710	13,000	470	13,000	113,000
22-5303-10-19	MEDAL OF HONOR	13,300	4,717	25,300	27,962	28,500	25,300
22-5304-10-19	MOH MUSEUM EXP	0	0	70,000	350,000	350,000	0
22-5305-10-19	FARMERS MARKET EVENT	42,000	42,000	42,000	21,000	42,000	42,000
22-5320-10-19	ADVERTISING	16,000	15,889	16,000	9,055	21,000	21,000
	TOTAL MAINTENANCE	84,300	78,317	166,300	408,488	454,500	201,300
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	288,122	288,122	316,368	158,184	316,368	303,722
22-5701-50-99-WEB	TRANSFER TO GEN FUND	10,000	10,000	10,000	0	7,000	7,000
22-5702-50-99-CIVIC PROJ	TRANSFER TO GEN FUND-CIVIC	0	0	0	0	0	1,000,000
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	41,000	41,000	50,000	0	50,000	50,000
	TRANSFERS OUT	439,872	439,872	477,118	207,059	474,118	1,461,472
	TOTAL EXPENDITURES	642,672	636,689	761,918	671,047	1,047,118	1,781,272
	ENDING BALANCE SEPTEMBER 30	874,918	1,287,369	1,266,451	1,048,883	1,255,251	463,979
	INCREASE/DECREASE	9,328	421,778	(20,918)	(238,485)	(32,118)	(791,272)

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.

CITY OF GAINESVILLE
BUDGET 2023-2024
HOTEL/MOTEL FUND



**CITY OF GAINESVILLE
BUDGET 2023-2024
ASSIGNED PROJECT FUND**

DESCRIPTION	2021-22 REVISED	2021-22 ACTUAL	2022-23 ADOPTED BUDGET	2022-23 ACTUAL SIX MONTHS	2022-23 REVISED BUDGET	2023-24 PROPOSED BUDGET
BEGINNING BALANCE OCTOBER 1	7,747,633	7,747,633	5,176,053	5,176,053	5,176,053	5,398,726
REVENUES						
ASSIGNED PROJECT REVENUES	581,392	2,611,249	52,400	65,726	2,873,558	150,000
TOTAL REVENUES	581,392	2,611,249	52,400	65,726	2,873,558	150,000
TOTAL FUNDS AVAILABLE	8,329,025	10,358,882	5,228,453	5,241,779	8,049,611	5,548,726
EXPENDITURES						
ASSIGNED PROJECTS	5,358,857	5,182,829	1,733,021	664,951	2,650,885	3,997,666
TOTAL EXPENDITURES	5,358,857	5,182,829	1,733,021	664,951	2,650,885	3,997,666
ENDING BALANCE SEPTEMBER 30	2,970,168	5,176,053	3,495,432	4,576,828	5,398,726	1,551,060
INCREASE/(DECREASE)	(4,777,465)	(2,571,580)	(1,680,621)	(599,226)	222,673	(3,847,666)

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.

**CITY OF GAINESVILLE
BUDGET 2023-2024
ASSIGNED PROJECT REVENUES**

ACCOUNT NUMBER	DESCRIPTION	2021-22 REVISED	2021-22 ACTUAL	2022-23 ADOPTED BUDGET	2022-23 ACTUAL SIX MONTHS	2022-23 REVISED BUDGET	2023-24 PROPOSED BUDGET
55-4701-00-00	INTEREST REVENUE	2,400	35,690	2,400	64,919	130,000	100,000
55-4709-00-00	OTHER INCOME	537,992	541,642	0	0	0	0
	TOTAL INTEREST AND OTHER REVENUE	540,392	577,332	2,400	64,919	130,000	100,000
55-4901-00-00	TRANS FR GENERAL FUN	0	1,992,917	0	0	2,692,751	0
55-4912-00-00	TRANSFER FROM HOSPITAL DEMO	0	0	0	807	807	0
55-4922-00-00	TRANSFER FROM HOTEL/	41,000	41,000	50,000	0	50,000	50,000
	TOTAL TRANSFERS	41,000	2,033,917	50,000	807	2,743,558	50,000
	TOTAL ASSIGNED GENERAL REVENUES	581,392	2,611,249	52,400	65,726	2,873,558	150,000

**CITY OF GAINESVILLE
BUDGET 2023-2024
ASSIGNED PROJECT FUND**

ACCOUNT NUMBER		2021-22 REVISED	2021-22 ACTUAL	2022-23 ADOPTED BUDGET	2022-23 ACTUAL SIX MONTHS	2022-23 REVISED BUDGET	2023-24 PROPOSED BUDGET
55-5405-13-10	PROFESSIONAL FEES	25,000	3,144	0	23,943	60,000	270,000
55-5408-18-47	ELECTRIC UTILITY SER	39,209	39,209	0	0	0	0
55-5409-10-15	DEMOLITIONS	0	0	100,000	0	100,000	100,000
55-5450-15-23	CAPITAL LEASE QUINT	0	0	141,860	141,861	141,861	0
55-5499-10-10	MISC SERVICES	21,000	20,500	0	0	7,863	242,000
	TOTAL CAPITAL LEASE OTHER SERV	85,209	62,853	241,860	165,804	309,724	612,000
55-6501-50-99	LAND	0	1,500	0	0	0	0
55-6504-15-23	EQUIPMENT	689,451	0	0	0	0	0
55-6504-16-46	EQUIPMENT	0	0	0	0	0	1,214,000
55-6504-50-99	EQUIPMENT	4,350	4,350	0	0	0	0
55-6505-14-22	PD VEHICLES	0	0	101,161	0	101,161	216,187
55-6505-15-23	VEHICLES	55,000	699,481	0	0	0	0
55-6506-24-48	SOFTWARE	0	0	0	0	0	664,479
55-6507-10-10	IMPROVEMENTS OTHER T	19,000	19,000	0	0	0	0
55-6507-16-42	IMPROVEMENTS OTHER T	0	19,725	40,000	0	40,000	0
55-5499-50-99	MISC SERVICES	0	6,491	0	0	0	0
55-6507-50-99	IMPROVEMENTS OTHER T	58,000	18,889	0	0	0	0
55-6510-50-99	SUMP	3,399,000	502,482	1,350,000	(853)	1,350,000	1,041,000
	TOTAL CAPITAL EXPENDITURES	4,224,801	1,271,918	1,491,161	(853)	1,491,161	3,135,666
55-5701-50-99	TRANSFER TO FUND GEN	11,847	11,847	0	0	0	0
55-5740-50-99	TRANSFER TO FUND 40	0	2,139,229	0	0	0	0
55-5760-50-99	TRANSFER TO FUND 60	0	659,982	0	0	0	0
	TOTAL TRANSFERS	11,847	2,811,058	0	0	0	0
55-5198-99-99	PENSION ADJUSTMENT	1,037,000	1,037,000	0	500,000	850,000	250,000
	TOTAL PENSION ADJUSTMENT	1,037,000	1,037,000	0	500,000	850,000	250,000
	TOTAL PROJECT EXPENDITURES	5,358,857	5,182,829	1,733,021	664,951	2,650,885	3,997,666

**CITY OF GAINESVILLE
BUDGET 2023-2024
MUNICIPAL COURT JUVENILE CASE MANAGER FUND**

ACCOUNT NUMBER	DESCRIPTION	2021-22 REVISED BUDGET	2021-22 ACTUAL	2022-23 ADOPTED BUDGET	2022-23 ACTUAL SIX MONTHS	2022-23 REVISED BUDGET	2023-24 PROPOSED BUDGET
	BEGINNING BALANCE OCTOBER 1	22,323	22,323	22,434	22,434	22,434	31,934
REVENUES							
10-4313-00-00	JUVENILE CASE MANAGE	9,000	12,741	9,000	7,112	10,500	10,000
10-4314-00-00	TRUANT PREV AND DIVE	230	152	230	74	200	230
10-4701-00-00	INTEREST	68	218	68	505	0	0
	TOTAL REVENUES	9,298	13,111	9,298	7,691	10,700	10,230
	TOTAL FUNDS AVAILABLE	31,621	35,434	31,732	30,126	33,134	42,164
EXPENDITURES							
10-5402-10-21	DUES AND MEMBERSHIPS	200	0	200	0	200	200
10-5406-10-21	TRAINING	800	0	1,000	0	1,000	1,000
	SUBTOTAL DUES/TRAINING	1,000	0	1,200	0	1,200	1,200
10-5701-10-21	TRANSFER TO GENERAL	13,000	13,000	13,000	0	0	0
	SUBTOTAL TRANSFERS	13,000	13,000	13,000	0	0	0
	TOTAL EXPENDITURES	14,000	13,000	14,200	0	1,200	1,200
	ENDING BALANCE SEPTEMBER 30	17,621	22,434	17,532	30,126	31,934	40,964
	INCREASE/(DECREASE)	(4,702)	111	(4,902)	7,691	9,500	9,030

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 2023-2024
MUNICIPAL COURT TECHNOLOGY FUND**

ACCOUNT NUMBER	DESCRIPTION	2021-22 REVISED BUDGET	2021-22 ACTUAL	2022-23 ADOPTED BUDGET	2022-23 ACTUAL SIX MONTHS	2022-23 REVISED BUDGET	2023-24 PROPOSED BUDGET
	BEGINNING BALANCE OCTOBER 1	4,506	4,506	4,198	4,198	4,198	4,702
REVENUES							
21-4310-00-00	COURT TECHNOLOGY FEE	8,000	10,154	9,000	5,694	10,870	10,500
21-4701-00-00	INTEREST REVENUE	6	23	6	79	0	0
21-4927-00-00	TRANSFER FROM MC SEC	0	0	0	2,700	2,700	0
	TOTAL REVENUES	8,006	10,177	9,006	8,473	13,570	10,500
	TOTAL FUNDS AVAILABLE	12,512	14,683	13,204	12,671	17,768	15,202
EXPENDITURES							
21-5319-10-21	SOFTWARE MAINTENANCE	5,280	5,761	5,280	7,466	7,466	7,800
21-5411-10-21	EQUIPMENT RENTAL	1,200	791	1,200	395	1,600	2,500
21-5508-10-21	OFFICE MACHINERY & E	4,000	4,028	4,000	1,345	4,000	4,000
	SUBTOTAL EQUIPMENT MAINT AND RENT#	10,480	10,580	10,480	9,206	13,066	14,300
21-5716-10-21	TRANSFER TO MC TECH	0	55	0	0	0	0
21-5722-10-21	TRANSFER TO HOTEL MO	0	(150)	0	0	0	0
	SUBTOTAL TRANSFERS	0	(95)	0	0	0	0
	TOTAL EXPENDITURES	10,480	10,485	10,480	9,206	13,066	14,300
	ENDING BALANCE SEPTEMBER 30	2,032	4,198	2,724	3,465	4,702	902
	INCREASE/(DECREASE)	(2,474)	(308)	(1,474)	(733)	504	(3,800)

**CITY OF GAINESVILLE
BUDGET 2023-2024
MUNICIPAL COURT SECURITY FUND**

ACCOUNT NUMBER	DESCRIPTION	2021-22 REVISED BUDGET	2021-22 ACTUAL	2022-23 ADOPTED BUDGET	2022-23 ACTUAL SIX MONTHS	2022-23 REVISED BUDGET	2023-24 PROPOSED BUDGET
	BEGINNING BALANCE OCTOBER 1	32,547	32,547	44,657	44,657	44,657	25,712
REVENUES							
27-4311-00-00	SECURITY FEES	9,000	12,147	10,000	6,842	12,000	10,000
27-4701-00-00	INTEREST	85	310	85	908	0	0
	TOTAL REVENUES	9,085	12,457	10,085	7,750	12,000	10,000
	TOTAL FUNDS AVAILABLE	41,632	45,004	54,742	52,407	56,657	35,712
EXPENDITURES							
27-5299-10-21	MISCELLANEOUS SUPPLI	500	347	500	131	220	500
27-5406-10-21	TRAINING	0	0	0	0	500	250
	TOTAL SERVICES	500	347	500	131	720	750
27-5504-10-21	MACHINERY AND EQUIPM	2,000	0	2,000	0	27,525	2,000
	TOTAL MACHINERY & EQMT	2,000	0	2,000	0	27,525	2,000
27-6502-10-21	BUILDINGS	500	0	500	0	0	500
	TOTAL CAPITAL	500	0	500	0	0	500
27-5721-50-99	TRANSFER TO MC TECHN	0	0	0	2,700	2,700	0
	TOTAL TRANSFERS	0	0	0	2,700	2,700	0
	TOTAL EXPENDITURES	3,000	347	3,000	2,831	30,945	3,250
	ENDING BALANCE SEPTEMBER 30	38,632	44,657	51,742	49,576	25,712	32,462
	INCREASE/(DECREASE)	6,085	12,110	7,085	4,919	(18,945)	6,750

**CITY OF GAINESVILLE
BUDGET 2023-2024
LAW ENFORCEMENT OFFICER EDUCATION FUND**

ACCOUNT NUMBER	DESCRIPTION	2021-22 REVISED BUDGET	2021-22 ACTUAL	2022-23 ADOPTED BUDGET	2022-23 ACTUAL SIX MONTHS	2022-23 REVISED BUDGET	2023-24 PROPOSED BUDGET
	BEGINNING BALANCE OCTOBER 1	45	45	68	68	68	93
REVENUES							
14-4701-00-00	INTEREST REVENUE	4	8	3	15	25	25
14-4803-00-00	STATE ALLOCATION REV	2,696	2,696	3,000	2,674	2,674	2,600
	TOTAL REVENUES	2,700	2,704	3,003	2,689	2,699	2,625
	TOTAL FUNDS AVAILABLE	2,745	2,749	3,071	2,757	2,767	2,718
EXPENDITURES							
14-5406-14-22	TRAVEL TRAINING & SE	2,696	2,681	3,000	649	2,674	2,600
	TOTAL EXPENDITURES	2,696	2,681	3,000	649	2,674	2,600
	ENDING BALANCE SEPTEMBER 30	49	68	71	2,108	93	118
	INCREASE/(DECREASE)	4	23	3	2,040	25	25

**CITY OF GAINESVILLE
BUDGET 2023-2024
STATE SEIZURE FUND**

ACCOUNT NUMBER	DESCRIPTION	2021-22 REVISED BUDGET	2021-22 ACTUAL	2022-23 ADOPTED BUDGET	2022-23 ACTUAL SIX MONTHS	2022-23 REVISED BUDGET	2023-24 PROPOSED BUDGET
	BEGINNING BALANCE OCTOBER 1	66,405	66,405	59,253	59,253	59,253	61,272
REVENUES							
16-4701-00-00	INTEREST	120	466	120	1,794	2,694	600
16-4757-00-00	RESTRICTED-DRUG FORT	40,119	2,994	0	55,000	39,466	
16-4921-00-00	TRANSFER FROM MC TEC	0	55	0	0	0	0
	TOTAL REVENUES	40,239	3,515	120	56,794	42,160	600
	TOTAL FUNDS AVAILABLE	106,644	69,920	59,373	116,047	101,413	61,872
EXPENDITURES							
16-5299-14-22	MISCELLANEOUS K-9 SU	4,506	1,783	1,000	275	550	750
	TOTAL MISC K-9 SUPPLIES	4,506	1,783	1,000	275	550	750
16-5319-14-22	SOFTWARE MAINTENANCE	5,089	5,229	0	4,582	4,582	0
	TOTAL SOFTWARE MATENANCE	5,089	5,229	0	4,582	4,582	0
16-5406-14-22	TRAINING	1,538	1,538	1,000	150	10,791	1,000
	TOTAL TRAINING	1,538	1,538	1,000	150	10,791	1,000
16-5504-14-22	MACHINERY & EQUIPMEN	13,000	0	10,000	0	3,000	0
16-5530-14-22	POLICE OFFICER EQUIP	0	2,117	0	872	3,878	28,477
	TOTAL EQUIP AND POLICE OFFICER EQU	13,000	2,117	10,000	872	6,878	28,477
16-6504-14-22	MACHINERY AND EQUIPM	0	0	30,000	17,340	17,340	0
	TOTAL MACHINERY & EQUIPMENT	0	0	30,000	17,340	17,340	0
	TOTAL EXPENDITURES	24,133	10,667	42,000	23,219	40,141	30,227
	ENDING BALANCE SEPTEMBER 30	82,511	59,253	17,373	92,828	61,272	31,645
	INCREASE(DECREASE)	16,106	(7,152)	(41,880)	33,574	2,019	(29,627)

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 2023-2024
CITY ATHLETIC FIELD PROJECTS FUND**

ACCOUNT NUMBER	DESCRIPTION	2021-22 REVISED BUDGET	2021-22 ACTUAL	2022-23 ADOPTED BUDGET	2022-23 ACTUAL SIX MONTHS	2022-23 REVISED BUDGET	2023-24 PROPOSED BUDGET
	BEGINNING BALANCE OCTOBER 1	21,919	21,919	30,128	30,128	30,128	29,928
REVENUES							
29-4508-00-00	DONATIONS	0	31	0	0	0	0
29-4575-00-00	ENHANCEMENT FEE	9,000	8,441	13,000	6,845	9,000	10,000
29-4701-00-00	INTEREST REVENUE	90	252	100	617	800	800
	TOTAL REVENUES	9,090	8,724	13,100	7,462	9,800	10,800
	TOTAL FUNDS AVAILABLE	31,009	30,643	43,228	37,591	39,928	40,728
EXPENDITURES							
29-5507-16-42	IMPROVEMENTS OTHER T	15,000	515	15,000	3,350	10,000	15,000
	TOTAL EXPENDITURES	15,000	515	15,000	3,350	10,000	15,000
	ENDING BALANCE SEPTEMBER 30	16,009	30,128	28,228	34,241	29,928	25,728
	INCREASE/DECREASE	(5,910)	8,209	(1,900)	4,112	(200)	(4,200)

**CITY OF GAINESVILLE
BUDGET 2023-2024
HOSPITAL DEMOLITION FUND**

ACCOUNT NUMBER	DESCRIPTION	2021-22 REVISED	2021-22 ACTUAL	2022-23 ADOPTED BUDGET	2022-23 ACTUAL SIX MONTHS	2022-23 REVISED BUDGET	2023-24 PROPOSED BUDGET
	BEGINNING BALANCE OCTOBER 1	347,183	347,183	784	784	784	0
REVENUES							
12-4701-00-00	INTEREST INCOME	350	1,134	0	22	22	0
	TOTAL REVENUES	350	1,134	0	22	22	0
	TOTAL FUNDS AVAILABLE	347,533	348,317	784	806	806	0
EXPENDITURES							
12-5409-50-99	DEMOLITION	1,975	1,975	0	0	0	0
12-5198-99-99	PENSION ADJUSTMENT	345,558	345,558	0	0	0	0
12-5755-50-99	TRANSFER TO ASSIGNED FUND	0	0	0	806	806	0
	TOTAL EXPENSES	347,533	347,533	0	806	806	0
	TOTAL EXPENDITURES	347,533	347,533	0	806	806	0
	ENDING BALANCE SEPTEMBER 30	0	784	784	0	0	0
	INCREASE/(DECREASE)	(347,183)	(346,399)	0	(784)	(784)	0

Note: The revenues have been assigned to demolish the old hospital

**CITY OF GAINESVILLE
BUDGET 2023-2024
CABLE PEG FEE FUND**

ACCOUNT NUMBER	DESCRIPTION	2021-22 REVISED	2021-22 ACTUAL	2022-23 ADOPTED BUDGET	2022-23 ACTUAL SIX MONTHS	2022-23 REVISED BUDGET	2023-24 PROPOSED BUDGET
	BEGINNING BALANCE OCTOBER 1	207,828	207,828	189,227	189,227	189,227	198,871
REVENUES							
26-4117-00-00	PEG FEES REVENUES	8,000	14,318	8,000	0	8,000	8,000
26-4701-00-00	INTEREST REVENUE	400	1,758	400	3,583	6,000	6,000
	TOTAL REVENUES	8,400	16,076	8,400	3,583	14,000	14,000
	TOTAL FUNDS AVAILABLE	216,228	223,904	197,627	192,810	203,227	212,871
EXPENDITURES							
26-5508-10-10	OFFICE MACHINERY AND	22,000	0	0	0	0	0
26-6508-10-10	OFFICE EQUIPMENT	0	34,677	0	4,356	4,356	0
	TOTAL OFFICE MACHINERY AND EQUIPMENT	22,000	34,677	0	4,356	4,356	0
	TOTAL EXPENDITURES	22,000	34,677	0	4,356	4,356	0
	ENDING BALANCE SEPTEMBER 30	194,228	189,227	197,627	188,454	198,871	212,871
	INCREASE/(DECREASE)	(13,600)	(18,601)	8,400	(773)	9,644	14,000

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 2023-2024
CEMETERY PERMANENT TRUST FUND**

ACCOUNT NUMBER	DESCRIPTION	2021-22 REVISED BUDGET	2021-22 ACTUAL	2022-23 ADOPTED BUDGET	2022-23 ACTUAL SIX MONTHS	2022-23 REVISED BUDGET	2023-24 PROPOSED BUDGET
	BEGINNING BALANCE OCTOBER 1	1,685,620	1,685,620	1,716,049	1,716,049	1,716,049	1,769,049
REVENUES							
81-4407-00-00	LOT SALES AND NOTARY	35,000	50,756	35,000	34,334	35,000	35,000
81-4701-00-00	INTEREST REVENUE	1,200	11,664	800	34,283	50,000	50,000
81-4709-00-00	MISCELLANEOUS REVENUE	0	8	0	0	0	0
	TOTAL REVENUES	36,200	62,428	35,800	68,617	85,000	85,000
	TOTAL AVAILABLE FUNDS	1,721,820	1,748,049	1,751,849	1,784,666	1,801,049	1,854,049
EXPENDITURES							
81-5701-50-99	TRANSFER TO GENERAL	32,000	32,000	32,000	16,000	32,000	32,000
	TOTAL EXPENDITURES	32,000	32,000	32,000	16,000	32,000	32,000
	ENDING BALANCE SEPTEMBER 30	1,689,820	1,716,049	1,719,849	1,768,666	1,769,049	1,822,049
	INCREASE/DECREASE	4,200	30,428	3,800	52,617	53,000	53,000

**CITY OF GAINESVILLE
BUDGET 2023-2024
COHEN SCHOLARSHIP FUND**

ACCOUNT NUMBER	DESCRIPTION	2021-22 REVISED BUDGET	2021-22 ACTUAL	2022-23 ADOPTED BUDGET	2022-23 ACTUAL SIX MONTHS	2022-23 REVISED BUDGET	2023-24 PROPOSED BUDGET
	BEGINNING BALANCE OCTOBER 1	11,327	11,327	11,400	11,400	11,400	11,650
REVENUES							
84-4701-00-00	INTEREST REVENUE	6	73	6	224	450	450
	TOTAL REVENUES	6	73	6	224	450	450
	TOTAL FUNDS AVAILABLE	11,333	11,400	11,406	11,624	11,850	12,100
EXPENDITURES							
84-5499-10-10	MISCELLANEOUS SERVIC	200	0	200	0	200	450
	TOTAL EXPENDITURES	200	0	200	0	200	450
	ENDING BALANCE SEPTEMBER 30	11,133	11,400	11,206	11,624	11,650	11,650
	INCREASE/DECREASE	(194)	73	(194)	224	250	0



APPENDIX A-2024-2028 FIVE YEAR BUDGET

RESOLUTION NO. 09-05-2023H

A RESOLUTION APPROVING A FIVE (5) YEAR BUDGET MODEL (FY 2024-2028) FOR CITY OF GAINESVILLE.

WHEREAS, the City is required to pass an annual budget; and

WHEREAS, the City Council must look and see the impact of current decisions on future budgets; and

WHEREAS, a Five (5) Year Budget allows Council and staff to develop data that helps show the financial impacts on future budgets; and

WHEREAS, this data helps the Council make better decisions for the City's long term financial health; and

NOW THEREFORE BE IT RESOLVED BY THE CITY COUNCIL OF THE CITY OF GAINESVILLE, TEXAS, MEETING IN REGULAR SESSION ON SEPTEMBER 5, 2023:

Section 1.

That the City Council approves the Five (5) Year Budget model as shown in Attachment A.

Section 2.

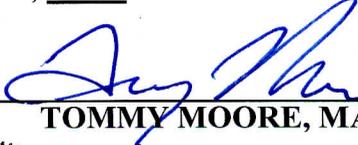
That the Five (5) Year Budget does not bind the Council to any future commitment of funds for any project or budget.

Section 3.

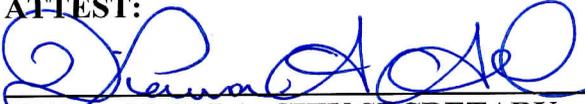
That the budget does not represent a goal for future spending. It is merely a model to help guide current decisions for their impact on future budgets.

PASSED AND APPROVED THIS 5TH DAY OF SEPTEMBER 2023, BY THE FOLLOWING VOTES:

 7 AYES, 0 NAYS, 0 ABSENT, 0 ABSTENTIONS


TOMMY MOORE, MAYOR

ATTEST:


DIANA ALCALA, CITY SECRETARY



**City of Gainesville
Five –Year Budget
FY 2024 - 2028**

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 at 13.26% per year. Health benefits are calculated at a 7% 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: \$0.5760 (FY 2024), \$0.5687 (FY 2025), \$0.5660 (FY 2026), \$0.5635 (FY 2027), and \$0.5609 (FY 2028). Taxable property values are estimated to increase an average of 6.98% 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 2024. The rates will also increase in FY 2025 and 2028 by 3% and 2.5% respectfully 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, a \$5.25 million bond in FY 2023 for additional sewer capacity, and a \$800,000 bond in FY 2024 for betterments of utility lines that are being relocated to accommodate the reconstruction of I-35. The sewer expansions will allow additional development on the north, 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 2024, FY 2025, and FY 2027. 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 2024-2028
GENERAL FUND SUMMARY**

	2023-24	2024-25	2025-26	2026-27	2027-28
	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET
BEGINNING BALANCE OCTOBER 1	7,836,314	7,881,314	7,905,464	7,969,192	8,000,390
REVENUES	20,955,472	21,636,421	22,336,201	23,182,953	23,882,192
TOTAL FUNDS AVAILABLE	28,791,786	29,517,735	30,241,665	31,152,145	31,882,582
EXPENDITURES					
GEN GOVN'T ADMIN	822,973	885,242	908,156	948,539	991,814
INFORMATION TECHNOLOGY	400,151	605,863	601,079	588,765	607,572
HUMAN RESOURCES	283,514	288,542	314,228	321,098	349,104
BUILDING OPERATIONS	71,244	55,807	55,807	56,120	66,620
PUBLIC ASSISTANCE	159,450	159,450	169,450	169,450	179,450
MUNICIPAL COURT	316,600	327,407	338,518	351,492	363,298
CIVIC CENTER	301,962	316,484	328,720	315,211	323,257
PLANNING/ZONING	353,292	359,955	368,727	378,666	389,044
CODE COMPLIANCE	303,465	314,691	325,414	337,154	350,432
FINANCE	669,735	697,014	725,734	755,095	786,463
POLICE	6,781,432	7,158,129	7,448,130	7,611,694	7,940,641
EMERGENCY MGT.	38,534	37,663	38,273	38,879	40,068
FIRE	5,454,107	5,537,462	5,753,003	6,212,642	6,255,473
PUBLIC SERVICES ADM	114,992	121,533	128,476	135,730	143,522
STREETS	976,371	1,054,217	1,011,761	1,035,134	1,070,196
GARAGE	324,336	335,658	347,992	360,020	373,013
PARKS	1,361,960	1,180,917	1,208,950	1,195,690	1,280,207
FRANK BUCK ZOO	1,645,975	1,633,676	1,646,600	1,707,772	1,751,402
CEMETERY	340,379	352,563	363,454	442,603	387,797
NON-DEPT'L	190,000	190,000	190,000	190,000	190,000
TOTAL EXPENDITURES	20,910,472	21,612,271	22,272,473	23,151,754	23,839,374
ENDING BALANCE SEPTEMBER 30	7,881,314	7,905,464	7,969,192	8,000,390	8,043,209
INCREASE(DECREASE) IN FUND BALANCE	45,000	24,150	63,728	31,198	42,818

CITY OF GAINESVILLE
FIVE-YEAR BUDGET 2024-2028
GENERAL FUND REVENUES

ACCOUNT NUMBER	DESCRIPTION	2023-24	2024-25	2025-26	2026-27	2027-28
		BUDGET	BUDGET	BUDGET	BUDGET	BUDGET
01-4001-00-00	CURRENT TAXES RESOLVED	7,396,547	7,775,984	8,296,434	8,815,104	9,369,978
01-4002-00-00	DELINQUENT TAXES RESOLVED	60,000	57,000	57,000	57,000	57,000
01-4003-00-00	PENALTY AND INTEREST	44,000	45,000	45,000	45,000	45,000
01-4005-00-00	REFUNDS AND ADJUSTMENTS	(60,000)	(31,000)	(31,000)	(31,000)	(31,000)
	SUBTOTAL	7,440,547	7,846,984	8,367,434	8,886,104	9,440,978
01-4100-00-00	SALES TAX REBATE	(75,000)	(75,000)	(75,000)	(75,000)	(75,000)
01-4101-00-00	SALES TAXES	6,323,000	6,417,845	6,514,113	6,791,479	6,893,352
01-4102-00-00	FRANCHISE FEE - ELECTRIC	770,000	780,000	790,000	800,000	810,000
01-4103-00-00	MIXED DRINK TAX	36,000	37,980	40,069	42,273	44,598
01-4105-00-00	WATER TOWER LEASE	91,000	91,000	91,000	91,000	91,000
01-4106-00-00	FRANCHISE FEE - PHONES	67,000	67,000	67,000	67,000	67,000
01-4107-00-00	FRANCHISE FEE - CABLE TV	70,000	65,345	61,000	56,943	53,156
01-4108-00-00	FRANCHISE FEE - GAS	250,000	250,000	250,000	250,000	250,000
	SUBTOTAL	7,532,000	7,634,170	7,738,181	8,023,695	8,134,106
01-4201-00-00	BUILDING PERMITS	420,000	441,000	441,000	463,000	463,000
01-4202-00-00	ANNUAL PERMITS	27,000	27,000	28,350	29,768	31,256
01-4204-00-00	HEALTH INSPECTIONS	5,000	6,300	6,300	6,615	6,615
01-4205-00-00	ZONING PERMITS	7,000	8,000	8,000	9,000	9,000
01-4206-00-00	ALCOHOL BEVERAGE SALES PERMITS	5,000	9,000	9,000	9,000	9,000
01-4212-00-00	ITINERANT VENDOR PERMIT	4,500	5,000	5,000	6,000	6,000
	SUBTOTAL	468,500	496,300	497,650	523,383	524,871
01-4301-00-00	MUNICIPAL COURT FINES	375,000	450,000	460,000	460,000	460,000
01-4302-00-00	PARKING FINES	200	300	300	300	300
01-4304-00-00	DISMISSAL FEES	6,200	6,500	6,500	6,500	6,500
01-4311-00-00	FINGERPRINT FEES	0	0	0	0	0
01-4316-00-00	SCHL ZONE/CHILD SAFETY FUND	1,300	1,300	1,300	1,300	1,300
	SUBTOTAL	382,700	458,100	468,100	468,100	468,100
01-4405-00-00	CIVIC CENTER RENTAL	30,000	60,000	60,000	60,000	60,000
01-4406-00-00	CEMETERY FEES	125,000	135,000	135,000	140,000	140,000
01-4407-00-00	CEMETERY ADMINISTRATION FEE	3,300	3,700	4,000	4,000	4,000
	SUBTOTAL	158,300	198,700	199,000	204,000	204,000
01-4501-00-00	SWIMMING POOL FEES	100,000	103,000	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	9,000	9,000	9,000	9,000
01-4510-00-00	BASEBALL FIELD FEES	3,700	3,700	3,700	3,700	3,700
	SUBTOTAL	125,700	129,200	129,200	129,700	129,700
01-4623-00-00	NSF CHARGES	0	0	0	0	0
01-4628-00-00	CREDIT CARD CONVENIENCE FEE	200	200	200	200	200
	SUBTOTAL	200	200	200	200	200
01-4701-00-00	INTEREST REVENUE	425,000	125,000	125,000	125,000	125,000
01-4702-00-00	TAX CERTIFICATES	700	700	700	700	700
01-4709-00-00	MISCELLANEOUS REVENUE	575,000	575,000	575,000	575,000	575,000

01-4713-00-00	TRAIN REVENUES	40,000	55,000	56,000	56,000	56,000
01-4725-00-00	LIEN REVENUES	8,000	10,000	16,000	16,000	16,000
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	0	0	0	0	0
01-4767-00-00	SPRING FLING BOOTH FEES	4,500	4,500	4,500	5,000	5,000
01-4771-00-00	ZOO ADMISSIONS REVENUE	475,000	496,423	518,811	542,210	566,663
01-4772-00-00	ZOO ANNUAL PASS	25,000	26,000	26,000	27,000	27,000
01-4775-00-00	ZOO EDUCATIONAL PROGRAM	20,000	25,000	26,000	26,000	26,000
01-4776-00-00	ZOO MERCHANDISE SOLD	230,000	230,000	230,000	230,000	230,000
01-4778-00-00	ZOO CONCESSION-PRIVATE PARTY REV.	6,000	6,000	6,500	6,500	6,500
	SUBTOTAL	1,844,700	1,589,123	1,620,011	1,644,910	1,669,363
01-4806-00-00	GRANT REV-HOMELAND SECURITY	0	0	0	0	0
	SUBTOTAL	0	0	0	0	0
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	100,000	100,000	100,000
01-4922-00-00	TRANSFER FROM H/M-FEST/CIVIC/DEPOT	301,000	316,484	328,720	315,211	323,257
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	953,568	953,568	953,568	953,568
01-4960-00-00	TRANSFER FROM W&S-STR RENTAL	421,538	511,317	518,178	518,123	518,091
01-4967-00-00	TRANSFER FROM STORMWTR FUND	228,668	228,668	240,101	240,101	240,101
01-4968-00-00	TRANSFER FROM S/W FUND	765,131	801,857	801,857	801,857	801,857
01-4968-00-00	TRANSFER FROM S/W-STR RENTAL	223,805	292,000	292,000	292,000	292,000
01-4981-00-00	TRANSFER FROM CEM. PERM. FUND	32,000	32,000	32,000	32,000	32,000
	SUBTOTAL	3,002,825	3,283,644	3,316,425	3,302,861	3,310,875
	GENERAL FUND REVENUES	20,955,472	21,636,421	22,336,201	23,182,953	23,882,192

CITY OF GAINESVILLE
FIVE-YEAR BUDGET 2024-2028
GENERAL FUND BY DIVISION

Division	2023-24	2024-25	2025-26	2026-27	2027-28
	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET
GEN GOVN'T ADMIN	822,973	885,242	908,156	948,539	991,814
INFORMATION TECHNOLOGY	400,151	605,863	601,079	588,765	607,572
HUMAN RESOURCES	283,514	288,542	314,228	321,098	349,104
BUILDING OPERATIONS	71,244	55,807	55,807	56,120	66,620
PUBLIC ASSISTANCE	159,450	159,450	169,450	169,450	179,450
MUNICIPAL COURT	316,600	327,407	338,518	351,492	363,298
CIVIC CENTER	301,962	316,484	328,720	315,211	323,257
PLANNING/ZONING	353,292	359,955	368,727	378,666	389,044
CODE COMPLIANCE	303,465	314,691	325,414	337,154	350,432
FINANCE	669,735	697,014	725,734	755,095	786,463
POLICE	6,781,432	7,158,129	7,448,130	7,611,694	7,940,641
EMERGENCY MGT.	38,534	37,663	38,273	38,879	40,068
FIRE	5,454,107	5,537,462	5,753,003	6,212,642	6,255,473
PUBLIC SERVICES ADM	114,992	121,533	128,476	135,730	143,522
STREETS	976,371	1,054,217	1,011,761	1,035,134	1,070,196
GARAGE	324,336	335,658	347,992	360,020	373,013
PARKS	1,361,960	1,180,917	1,208,950	1,195,690	1,280,207
FRANK BUCK ZOO	1,645,975	1,633,676	1,646,600	1,707,772	1,751,402
CEMETERY	340,379	352,563	363,454	442,603	387,797
NON-DEPT'L	190,000	190,000	190,000	190,000	190,000
TOTAL	20,910,472	21,612,271	22,272,473	23,151,754	23,839,374

**CITY OF GAINESVILLE
 FIVE-YEAR BUDGET 2024-2028
 GENERAL FUND BY CATEGORY**

Category	2023-24	2024-25	2025-26	2026-27	2027-28
	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET
SALARIES AND BENEFITS	16,154,389	16,820,790	17,493,276	18,177,805	18,891,434
SUPPLIES	788,174	805,063	812,349	831,055	846,596
MAINTENANCE	676,434	863,768	873,434	890,197	908,737
SERVICES	2,192,944	2,189,567	2,238,893	2,271,731	2,327,187
MINOR EQUIP./PROJ.	115,172	64,633	89,070	64,516	67,970
CAPITAL	633,909	519,000	406,000	557,000	428,000
PUBLIC ASSISTANCE	159,450	159,450	169,450	169,450	179,450
NON-DEPARTMENTAL	190,000	190,000	190,000	190,000	190,000
TOTAL	20,910,472	21,612,271	22,272,473	23,151,754	23,839,374

CITY OF GAINESVILLE
FIVE-YEAR BUDGET 2024-2028
GENERAL FUND ADMINISTRATION

ACCOUNT NUMBER	DESCRIPTION	2023-24	2024-25	2025-26	2026-27	2027-28
		BUDGET	BUDGET	BUDGET	BUDGET	BUDGET
01-5101-10-10	SALARIES	402,763	426,929	452,545	479,697	508,479
01-5106-10-10	OVERTIME	900	900	900	900	900
01-5110-10-10	LONGEVITY	1,080	1,260	1,440	1,620	1,800
01-5111-10-10	RETIREMENT	79,987	89,211	93,133	97,294	101,709
01-5112-10-10	FICA	28,229	33,802	35,775	37,866	40,082
01-5116-10-10	HEALTH/LIFE INSURANCE	50,519	54,055	57,839	61,888	66,220
01-5118-10-10	WORKER COMPENSATION	914	914	914	914	914
01-5119-10-10	OTHER PAYROLL EXPENSE	3,760	3,760	3,760	3,760	3,760
	SUBTOTAL SALARIES & BENEFITS	568,152	610,830	646,306	683,939	723,863
01-5201-10-10	OFFICE SUPPLIES	2,000	2,100	2,100	2,100	2,200
01-5202-10-10	POSTAGE	600	600	600	650	650
01-5295-10-10	SPECIAL EVENT SUPPLIES	3,500	3,750	3,750	3,750	4,000
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	6,400	6,400
	SUBTOTAL SUPPLIES	14,400	14,810	14,810	14,960	15,350
01-5401-10-10	COMMUNICATIONS	20,000	20,808	21,649	22,523	23,433
01-5402-10-10	DUES & SUBSCRIPTIONS	18,000	18,090	18,180	18,271	18,363
01-5403-10-10	GENERAL INSURANCE	24,617	25,400	26,208	27,041	27,901
01-5404-10-10	PROFESSIONAL FEES	110,000	110,000	110,000	110,000	110,000
01-5405-10-10	ADVERTISING	4,000	4,000	4,200	4,200	4,300
01-5406-10-10	TRAINING	13,000	15,000	15,000	15,000	16,000
01-5409-10-10	CONTRACTUAL SERVICES	27,000	27,500	27,500	28,000	28,000
01-5412-10-10	ELECTION EXPENSE	6,500	6,500	7,000	7,000	7,000
01-5418-10-10	AUTO ALLOWANCE	9,004	9,004	9,004	9,004	9,004
01-5460-10-10	OFFICE EQUIPMENT RENTAL	4,800	4,800	4,800	5,000	5,000
01-5475-10-10	COPY MACHINE USAGE	2,300	2,300	2,300	2,400	2,400
01-5499-10-10	MISCELLANEOUS SERVICES	1,200	1,200	1,200	1,200	1,200
	SUBTOTAL SERVICES	240,421	244,602	247,041	249,640	252,601
01-5508-10-10	OFFICE MACHINERY & EQUIPMENT	0	0	0	0	0
	SUBTOTAL MINOR EQUIPMENT	0	0	0	0	0
01-6508-10-10	OFFICE MACHINERY & EQUIPMENT	0	15,000	0	0	0
	SUBTOTAL CAPITAL	0	15,000	0	0	0
	ADMINISTRATION	822,973	885,242	908,156	948,539	991,814

CITY OF GAINESVILLE
FIVE-YEAR BUDGET 2024-2028
GENERAL FUND Information Technology

ACCOUNT NUMBER	DESCRIPTION	2023-24	2024-25	2025-26	2026-27	2027-28
		BUDGET	BUDGET	BUDGET	BUDGET	BUDGET
01-5101-10-12	SALARIES	147,956	156,833	166,243	176,218	186,791
01-5110-10-12	LONGEVITY	600	660	720	780	840
01-5111-10-12	RETIREMENT	20,053	21,435	22,691	24,022	25,431
01-5112-10-12	FICA	11,710	12,366	13,091	13,859	14,672
01-5116-10-12	HEALTH/LIFE INSURANCE	7,829	8,377	8,963	9,591	10,262
01-5118-10-12	WORKER COMPENSATION	306	306	306	306	306
01-5119-10-12	OTHER PAYROLL EXPENSE	260	260	260	260	260
	SUBTOTAL SALARIES & BENEFITS	188,714	200,238	212,275	225,035	238,563
01-5201-10-12	OFFICE SUPPLIES	150	200	200	200	225
01-5299-10-12	MISCELLANEOUS SUPPLIES	2,750	2,750	2,750	3,000	3,000
	SUBTOTAL SUPPLIES	2,900	2,950	2,950	3,200	3,225
01-5304-10-12	MACHINERY AND EQUIP MAINTENANCE	25,941	25,941	25,941	27,000	27,000
01-5319-10-12	SOFTWARE MAINTENANCE	51,264	258,000	260,580	263,186	265,818
	SUBTOTAL MAINTENANCE	77,205	283,941	286,521	290,186	292,818
01-5401-10-12	COMMUNICATIONS	31,312	31,901	32,500	33,111	33,734
01-5403-10-12	GENERAL INSURANCE	133	133	133	133	133
01-5404-10-12	PROFESSIONAL FEES	1,200	1,200	1,200	1,500	1,500
01-5406-10-12	TRAINING	600	600	600	700	700
01-5418-10-12	AUTO ALLOWANCE	3,900	3,900	3,900	3,900	3,900
	SUBTOTAL SERVICES	37,145	37,734	38,333	39,344	39,967
01-5508-10-12	OFFICE MACHINERY & EQUIPMENT	30,587	9,000	19,000	8,000	8,000
	SUBTOTAL MINOR EQUIPMENT	30,587	9,000	19,000	8,000	8,000
01-6508-10-12	OFFICE MACHINERY & EQUIPMENT	63,600	72,000	42,000	23,000	25,000
	SUBTOTAL CAPITAL	63,600	72,000	42,000	23,000	25,000
	ADMINISTRATION	400,151	605,863	601,079	588,765	607,572

CITY OF GAINESVILLE
FIVE-YEAR BUDGET 2024-2028
GENERAL FUND HUMAN RESOURCES

ACCOUNT NUMBER	DESCRIPTION	2023-24 BUDGET	2024-25 BUDGET	2025-26 BUDGET	2026-27 BUDGET	2027-28 BUDGET
01-5101-10-13	SALARIES	178,301	188,999	200,339	212,359	225,101
01-5106-10-13	OVERTIME	3,000	3,180	3,371	3,573	3,787
01-5110-10-13	LONGEVITY	2,100	2,220	2,340	2,460	2,580
01-5111-10-13	RETIREMENT	24,953	26,668	28,213	29,850	31,584
01-5112-10-13	FICA	14,572	15,386	16,277	17,221	18,221
01-5116-10-13	HEALTH/LIFE INSURANCE	15,632	16,726	17,897	19,150	20,490
01-5118-10-13	WORKER COMPENSATION	381	381	381	381	381
01-5119-10-13	OTHER PAYROLL EXPENSES	2,820	2,820	2,820	2,820	2,820
	SUBTOTAL SALARIES & BENEFITS	241,759	256,380	271,638	287,814	304,965
01-5201-10-13	OFFICE SUPPLIES	2,500	2,500	2,500	2,600	2,600
01-5202-10-13	POSTAGE	150	200	200	225	225
01-5299-10-13	MISCELLANEOUS SUPPLIES	3,500	3,781	4,085	4,414	4,769
	SUBTOTAL SUPPLIES	6,150	6,481	6,785	7,239	7,594
01-5309-10-13	OFFICE EQUIPMENT MAINTENANCE	0	0	0	0	0
	SUBTOTAL MAINTENANCE	0	0	0	0	0
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	13,750	3,775	13,900	4,000	14,000
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	2,160	2,160	2,160	2,200	2,200
01-5499-10-13	MISCELLANEOUS SERVICES	2,750	2,800	2,800	2,800	2,900
	SUBTOTAL SERVICES	35,605	25,680	35,805	26,045	36,545
01-5508-10-13	OFFICE MACHINERY & EQUIPMENT	0	0	0	0	0
	SUBTOTAL MINOR EQUIPMENT	0	0	0	0	0
	HUMAN RESOURCES	283,514	288,542	314,228	321,098	349,104

**CITY OF GAINESVILLE
FIVE-YEAR BUDGET 2024-2028
GENERAL FUND BUILDING OPERATIONS**

ACCOUNT NUMBER	DESCRIPTION	2023-24	2024-25	2025-26	2026-27	2027-28
		BUDGET	BUDGET	BUDGET	BUDGET	BUDGET
01-5208-10-15	CLEANING SUPPLIES	3,350	3,550	3,550	3,700	3,700
01-5212-10-15	BOTANICAL & AGRICULTURAL	50	65	65	65	65
01-5299-10-15	MISCELLANEOUS SUPPLIES	100	125	125	150	150
	SUBTOTAL SUPPLIES	3,500	3,740	3,740	3,915	3,915
01-5302-10-15	BUILDING MAINTENANCE	10,000	6,000	6,000	6,000	16,000
01-5304-10-15	MACHINERY & EQUIPMENT MAINT.	10,000	0	0	0	0
	SUBTOTAL MAINTENANCE	20,000	6,000	6,000	6,000	16,000
01-5403-10-15	GENERAL INSURANCE	16,422	16,422	16,422	16,422	16,422
01-5408-10-15	ELECTRIC UTILITY SERVICE	11,110	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	3,445	3,445	3,583	3,583
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	1,200	1,200	1,200	1,200
01-5499-10-15	MISCELLANEOUS SERVICES	0	0	0	0	0
	SUBTOTAL SERVICES	47,744	46,067	46,067	46,205	46,705
01-6502-10-15	BUILDINGS	0	0	0	0	0
01-6504-10-15	MACHINERY & EQUIPMENT	0	0	0	0	0
	SUBTOTAL CAPITAL(OVER \$15,000)	0	0	0	0	0
	BUILDING OPERATIONS	71,244	55,807	55,807	56,120	66,620

**CITY OF GAINESVILLE
 FIVE-YEAR BUDGET 2024-2028
 GENERAL FUND PUBLIC ASSISTANCE**

ACCOUNT NUMBER	DESCRIPTION	2023-24 BUDGET	2024-25 BUDGET	2025-26 BUDGET	2026-27 BUDGET	2027-28 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	120,000	120,000	130,000	130,000	140,000
	SUBTOTAL PUBLIC ASSISTANCE	159,450	159,450	169,450	169,450	179,450
	PUBLIC ASSISTANCE	159,450	159,450	169,450	169,450	179,450

CITY OF GAINESVILLE
 FIVE-YEAR BUDGET 2024-2028
 GENERAL FUND MUNICIPAL COURT

ACCOUNT NUMBER	DESCRIPTION	2023-24	2024-25	2025-26	2026-27	2024-28
		BUDGET	BUDGET	BUDGET	BUDGET	BUDGET
01-5101-10-21	SALARIES	196,424	202,906	209,602	216,519	223,664
01-5106-10-21	OVERTIME	4,500	4,649	4,802	4,960	5,124
01-5110-10-21	LONGEVITY	1,560	1,800	2,040	2,280	2,520
01-5111-10-21	RETIREMENT	27,862	28,715	29,655	30,625	31,626
01-5112-10-21	FICA	16,270	16,566	17,109	17,668	18,246
01-5116-10-21	HEALTH/LIFE INSURANCE	31,238	33,425	35,764	38,268	40,947
01-5118-10-21	WORKER COMPENSATION	425	425	425	450	450
01-5119-10-21	OTHER PAYROLL EXPENSE	1,920	1,920	1,920	1,920	1,920
	SUBTOTAL SALARIES AND BENEFITS	280,199	290,406	301,317	312,691	324,497
01-5201-10-21	OFFICE SUPPLIES	2,000	2,000	2,100	2,100	2,100
01-5202-10-21	POSTAGE	2,400	2,400	2,500	2,500	2,500
01-5299-10-21	MISCELLANEOUS SUPPLIES	2,500	2,500	2,500	2,600	2,600
	SUBTOTAL SUPPLIES	6,900	6,900	7,100	7,200	7,200
01-5309-10-21	OFFICE EQUIPMENT MAINTENANCE	0	0	0	0	0
	SUBTOTAL MAINTENANCE	0	0	0	0	0
01-5403-10-21	GENERAL INSURANCE	221	221	221	221	221
01-5404-10-21	PROFESSIONAL FEES	18,000	18,000	18,000	19,000	19,000
01-5405-10-21	ADVERTISING	0	100	100	100	100
01-5406-10-21	TRAVEL, TRAINING & SEMINARS	2,500	2,500	2,500	3,000	3,000
01-5418-10-21	AUTO ALLOWANCE	5,280	5,280	5,280	5,280	5,280
01-5499-10-21	MISCELLANEOUS SERVICES	3,500	4,000	4,000	4,000	4,000
	SUBTOTAL SERVICES	29,501	30,101	30,101	31,601	31,601
	MUNICIPAL COURT	316,600	327,407	338,518	351,492	363,298

CITY OF GAINESVILLE
BUDGET 2024-2028
GENERAL FUND - CIVIC CENTER

ACCOUNT NUMBER	DESCRIPTION	2023-24 BUDGET	2024-25 BUDGET	2025-26 BUDGET	2026-27 BUDGET	2027-28 BUDGET
01-5101-10-43	SALARIES	76,461	78,984	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	720	840	990	1,140	1,290
01-5111-10-43	RETIREMENT	10,682	11,178	13,345	13,797	14,263
01-5112-10-43	FICA	6,238	6,449	7,699	7,960	8,229
01-5116-10-43	HEALTH/LIFE INSURANCE	15,606	16,698	17,867	19,118	20,456
01-5118-10-43	WORKER COMPENSATION	1,245	1,257	1,270	1,283	1,296
01-5119-10-43	OTHER PAYROLL EXPENSE	960	960	960	960	960
	SUBTOTAL SALARIES AND BENEFITS	115,312	119,879	140,822	146,205	151,805
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
	SUBTOTAL SUPPLIES	12,200	15,000	16,100	16,200	16,400
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
	SUBTOTAL MAINTENANCE	18,825	20,150	20,650	21,300	21,300
01-5401-10-43	COMMUNICATIONS	2,445	2,469	2,494	2,519	2,544
01-5403-10-43	GENERAL INSURANCE	7,791	8,481	9,233	10,051	10,941
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	33,828	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	3,427	3,564	3,742	3,892	3,892
01-5442-10-43	WATER/SEWER UTILITY SERVICE	7,500	7,725	7,725	7,725	7,918
01-5446-10-43	STORM WATER UTILITY FEES	3,000	3,800	3,800	3,800	3,800
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
	SUBTOTAL SERVICES	125,625	122,455	129,148	131,506	133,752
01-5502-10-43	BUILDINGS	0	0	12,000	0	0
01-5504-10-43	MACHINERY & EQUIPMENT	0	0	10,000	0	0
01-5504-10-43	IMPROVEMENT OTHER THAN BLDGS	0	0	0	0	0
	SUBTOTAL MINOR EQUIPMENT	0	0	22,000	0	0

01-6502-10-43	BUILDINGS	30,000	39,000	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		30,000	39,000	0	0	0
CIVIC CENTER OPERATIONS		301,962	316,484	328,720	315,211	323,257

CITY OF GAINESVILLE
BUDGET 2024-2028
GENERAL FUND - PLANNING & ZONING

ACCOUNT NUMBER	DESCRIPTION	2023-24	2024-25	2025-26	2026-27	2027-28
		BUDGET	BUDGET	BUDGET	BUDGET	BUDGET
01-5101-11-10	SALARIES	131,137	137,038	143,205	149,649	156,383
01-5106-11-10	OVERTIME	500	500	500	500	500
01-5110-11-10	LONGEVITY	60	180	300	420	540
01-5111-11-10	RETIREMENT	18,754	19,667	20,501	21,371	22,280
01-5112-11-10	FICA	10,952	11,346	11,827	12,329	12,854
01-5116-11-10	HEALTH/LIFE INSURANCE	15,632	16,726	17,897	19,150	20,490
01-5118-11-10	WORKER COMPENSATION	286	226	226	226	226
01-5119-11-10	OTHER PAYROLL EXPENSE	6,800	6,800	6,800	6,800	6,800
	SUBTOTAL SALARIES AND BENEFITS	184,121	192,484	201,256	210,445	220,073
01-5201-11-10	OFFICE SUPPLIES	3,000	2,500	2,500	2,500	2,750
01-5202-11-10	POSTAGE	1,500	800	800	800	800
01-5299-11-10	MISCELLANEOUS SUPPLIES	0	0	0	0	0
	SUBTOTAL SUPPLIES	4,500	3,300	3,300	3,300	3,550
01-5302-11-10	BUILDING MAINTENANCE	150	150	150	200	200
01-5309-11-10	OFFICE EQUIPMENT MAINTENANCE	500	500	500	500	500
	SUBTOTAL MAINTENANCE	650	650	650	700	700
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	1,500	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	3,500	4,000	4,000	4,000	4,200
01-5409-11-10	CONTRACTUAL SERVICES	135,000	135,000	135,000	135,000	135,000
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	13,000	13,000	13,000	13,500	13,500
	SUBTOTAL SERVICES	164,021	163,521	163,521	164,221	164,721
01-5508-11-10	OFFICE MACHINERY & EQUIPMENT	0	0	0	0	0
	SUBTOTAL MINOR EQUIPMENT	0	0	0	0	0
	PLANNING & ZONING	353,292	359,955	368,727	378,666	389,044

CITY OF GAINESVILLE
 BUDGET 2024-2028
 GENERAL FUND - CODE COMPLIANCE

ACCOUNT NUMBER	DESCRIPTION	2023-24	2024-25	2025-26	2026-27	2027-28
		BUDGET	BUDGET	BUDGET	BUDGET	BUDGET
01-5101-11-17	SALARIES	181,696	187,692	193,886	200,284	206,893
01-5106-11-17	OVERTIME	5,000	5,165	5,335	5,512	5,693
01-5104-11-17	HOLIDAY PAY	0	0	0	0	0
01-5110-11-17	LONGEVITY	780	1,020	1,260	1,500	1,740
01-5111-11-17	RETIREMENT	24,677	25,827	26,703	27,607	28,539
01-5112-11-17	FICA	14,411	14,900	15,406	15,927	16,465
01-5116-11-17	HEALTH/LIFE INSURANCE	31,212	33,397	35,735	38,236	40,913
01-5118-11-17	WORKER COMPENSATION	689	689	689	689	689
01-5119-11-17	OTHER PAYROLL EXPENSE	900	900	900	900	900
	SUBTOTAL SALARIES AND BENEFITS	259,365	269,591	279,914	290,654	301,832
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	2,700	2,700
01-5206-11-17	FUELS OILS LUBRICANTS	3,000	3,500	3,500	3,500	4,000
01-5207-11-17	SMALL TOOLS AND INSTRUMENTS	2,000	2,000	2,000	2,200	2,200
01-5299-11-17	MISCELLANEOUS SUPPLIES	500	500	500	500	500
	SUBTOTAL SUPPLIES	11,000	11,500	11,700	12,100	12,700
01-5305-11-17	VEHICLE MAINTENANCE	3,000	3,000	3,000	3,300	3,300
01-5309-11-17	OFFICE EQUIPMENT MAINTENANCE	0	0	0	0	0
	SUBTOTAL MAINTENANCE	3,000	3,000	3,000	3,300	3,300
01-5401-11-17	COMMUNICATIONS	3,000	3,000	3,000	3,000	3,000
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	4,000	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	750	750	750	950	950
01-5499-11-17	MISCELLANEOUS SERVICES	500	500	500	550	550
	SUBTOTAL SERVICES	30,100	30,600	30,800	31,100	32,600
01-5503-11-17	FURNITURE AND FIXTURES	0	0	0	0	0
	SUBTOTAL CAPITAL	0	0	0	0	0
	INSPECTIONS	303,465	314,691	325,414	337,154	350,432

CITY OF GAINESVILLE
BUDGET 2024-2028
GENERAL FUND - FINANCE

ACCOUNT NUMBER	DESCRIPTION	2023-24	2024-25	2025-26	2026-27	2027-28
		BUDGET	BUDGET	BUDGET	BUDGET	BUDGET
01-5101-13-10	SALARIES	338,338	349,503	361,037	372,951	385,258
01-5106-13-10	OVERTIME	650	671	694	716	740
01-5104-13-10	HOLIDAY PAY	0	0	0	0	0
01-5110-13-10	LONGEVITY	1,680	1,920	2,160	2,400	2,640
01-5111-13-10	RETIREMENT	45,377	47,398	48,963	50,577	52,244
01-5112-13-10	FICA	26,499	27,345	28,248	29,179	30,141
01-5116-13-10	HEALTH/LIFE INSURANCE	31,238	33,425	35,764	38,268	40,947
01-5118-13-10	WORKER COMPENSATION	693	600	600	600	600
01-5119-13-10	OTHER PAYROLL EXPENSE	2,360	2,360	2,360	2,360	2,360
	SUBTOTAL SALARIES AND BENEFITS	446,835	463,223	479,825	497,052	514,930
01-5201-13-10	OFFICE SUPPLIES	5,000	5,000	5,000	5,200	5,200
01-5202-13-10	POSTAGE	3,300	3,300	3,300	3,300	3,300
01-5204-13-10	BINDING PRTING & REPRODUCTION	1,000	1,000	1,000	1,100	1,100
01-5299-13-10	MISCELLANEOUS SUPPLIES	600	600	600	600	600
	SUBTOTAL SUPPLIES	9,900	9,900	9,900	10,200	10,200
01-5309-13-10	OFFICE EQUIPMENT MAINTENANCE	0	800	800	800	800
	SUBTOTAL MAINTENANCE	0	800	800	800	800
01-5401-13-10	COMMUNICATIONS	800	808	816	824	832
01-5402-13-10	DUES & SUBSCRIPTIONS	1,750	1,750	1,750	1,800	1,800
01-5403-13-10	GENERAL INSURANCE	250	250	250	250	250
01-5404-13-10	PROFESSIONAL FEES	6,500	6,500	6,500	6,500	6,500
01-5406-13-10	TRAINING	6,500	6,500	7,000	7,000	8,000
01-5409-13-10	CONTRACTUAL SERVICES	175,000	185,483	196,593	208,369	220,850
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
	SUBOTAL SERVICES	213,000	223,091	235,209	247,043	260,533
01-5508-13-10	OFFICE MACHINERY & EQUIPMENT	0	0	0	0	0
	SUBTOTAL MACHINERY & EQUIPMENT	0	0	0	0	0
	FINANCE	669,735	697,014	725,734	755,095	786,463

CITY OF GAINESVILLE
BUDGET 2024-2028
GENERAL FUND - POLICE

ACCOUNT NUMBER	DESCRIPTION	2023-24	2024-25	2025-26	2026-27	2027-28
		BUDGET	BUDGET	BUDGET	BUDGET	BUDGET
01-5101-14-22	SALARIES	4,068,411	4,202,669	4,341,357	4,484,621	4,632,614
01-5106-14-22	OVERTIME	140,000	144,620	149,392	154,322	159,415
01-5107-14-22	HOLIDAY PAY	146,304	151,132	156,119	161,271	166,593
01-5110-14-22	LONGEVITY	32,040	35,580	39,120	42,660	46,200
01-5111-14-22	RETIREMENT	596,149	623,356	643,919	665,139	687,039
01-5112-14-22	FICA	348,133	359,629	371,492	383,734	396,368
01-5116-14-22	HEALTH/LIFE INSURANCE	452,600	484,282	518,182	554,454	593,266
01-5118-14-22	WORKER COMPENSATION	101,825	101,825	101,825	101,825	101,825
01-5119-14-22	OTHER PAYROLL EXPENSE	157,700	160,728	163,814	166,959	170,165
	SUBTOTAL SALARIES AND BENEFITS	6,043,162	6,263,820	6,485,220	6,714,987	6,953,485
01-5201-14-22	OFFICE SUPPLIES	12,266	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	105,545	106,600	107,666	108,743
01-5207-14-22	SMALL TOOLS AND INSTRUMENTS	8,372	8,464	8,557	8,651	8,746
01-5213-14-22	ANIMAL SHELTER	37,275	38,021	38,401	39,169	39,560
01-5220-14-22	AMMUNITION	10,086	10,287	10,491	10,700	10,913
01-5285-14-22	NARCOTICS INVESTIGATION	5,800	6,000	6,000	6,000	6,200
01-5299-14-22	MISCELLANEOUS SUPPLIES	12,380	14,000	14,000	14,000	14,000
	SUBTOTAL SUPPLIES	192,679	197,028	198,762	201,087	203,363
01-5302-14-22	BUILDING MAINTENANCE	26,840	26,840	26,840	28,000	28,000
01-5304-14-22	MACHINERY & EQUIPMENT MAINT.	20,015	20,015	20,015	21,000	21,000
01-5305-14-22	VEHICLE MAINTENANCE	49,500	52,421	55,513	58,789	62,257
01-5319-14-22	SOFTWARE MAINTENANCE	57,124	57,695	58,272	58,855	59,443
	SUBTOTAL MAINTENANCE	153,479	156,971	160,641	166,644	170,701
01-5401-14-22	COMMUNICATIONS	16,560	16,726	16,893	17,062	17,232
01-5402-14-22	DUES & SUBSCRIPTIONS	8,456	8,456	8,456	9,000	9,000
01-5403-14-22	GENERAL INSURANCE	62,098	65,929	69,997	74,316	78,901
01-5404-14-22	PROFESSIONAL FEES	28,320	28,320	28,320	29,000	29,000
01-5405-14-22	ADVERTISING	1,300	1,500	1,500	2,000	2,000
01-5406-14-22	TRAINING	33,137	33,137	34,000	34,000	35,000
01-5408-14-22	ELECTRIC UTILITY SERVICE	25,250	25,503	25,758	26,015	26,275
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	2,500	2,500	2,500	2,500
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	7,575	7,963	8,371	8,799	9,250
01-5441-14-22	SOLID WASTE UTILITY SERVICE	3,017	3,138	3,138	3,264	3,264
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	3,100	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	20,000	20,000
01-5499-14-22	MISCELLANEOUS SERVICES	10,000	10,000	10,000	11,000	11,000
	SUBTOTAL SERVICES	242,218	246,676	252,437	261,461	268,122
01-5504-14-22	MACHINERY & EQUIPMENT	6,970	7,590	7,590	7,590	7,590
01-5508-14-22	OFFICE MACHINERY & EQUIPMENT	5,200	5,200	5,200	5,200	5,200
01-5530-14-22	POLICE OFFICER EQUIPMENT	21,415	21,843	22,280	22,726	23,180
	SUBTOTAL MINOR EQUIPMENT	33,585	34,633	35,070	35,516	35,970
01-6502-14-22	BUILDINGS	29,555	32,000	32,000	21,000	0
01-6504-14-22	MACHINERY & EQUIPMENT	35,000	77,000	35,000	35,000	60,000
01-6505-14-22	MOTOR VEHICLES	33,154	150,000	249,000	176,000	249,000
01-6508-14-22	OFFICE MACHINERY & EQUIPMENT	18,600	0	0	0	0
	SUBTOTAL CAPITAL	116,309	259,000	316,000	232,000	309,000
	POLICE	6,781,432	7,158,129	7,448,130	7,611,694	7,940,641

CITY OF GAINESVILLE
BUDGET 2024-2028
GENERAL FUND - EMERGENCY MANAGEMENT

ACCOUNT NUMBER	DESCRIPTION	2023-24	2024-25	2025-26	2026-27	2027-28
		BUDGET	BUDGET	BUDGET	BUDGET	BUDGET
01-5101-15-16	SALARY	7,081	7,506	7,956	8,434	8,940
01-5111-15-16	RETIREMENT	928	928	1,018	1,074	1,107
01-5112-15-16	FICA	542	574	609	645	684
01-5118-15-16	WORKER COMPENSATION	208	120	120	120	120
	SUBTOTAL SALARIES AND BENEFITS	8,759	9,129	9,703	10,272	10,850
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	700	500	500	525	525
	SUBTOTAL SUPPLIES	1,550	1,460	1,485	1,510	1,510
01-5304-15-16	MACHINERY & EQUIPMENT MAINT.	5,400	5,000	5,000	5,000	5,000
01-5319-15-16	SOFTWARE MAINTENANCE	11,750	11,938	11,938	11,938	11,938
	SUBTOTAL MAINTENANCE	17,150	16,938	16,938	16,938	16,938
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	25	25	25	25	25
01-5406-15-16	TRAINING	7,950	7,000	7,000	7,000	7,500
01-5408-15-16	ELECTRIC UTILITY SERVICE	0	0	0	0	0
	SUBTOTAL SERVICES	11,075	10,136	10,147	10,158	10,770
01-6504-15-46	MACHINERY & EQUIPMENT	0	0	0	0	0
	SUBTOTAL MACHINERY & EQUIPMENT	0	0	0	0	0
	EMERGENCY MANAGEMENT	38,534	37,663	38,273	38,879	40,068

CITY OF GAINESVILLE
BUDGET 2024-2028
GENERAL FUND - FIRE OPERATIONS

ACCOUNT NUMBER	DESCRIPTION	2023-24	2024-25	2025-26	2026-27	2027-28
		BUDGET	BUDGET	BUDGET	BUDGET	BUDGET
01-5101-15-23	SALARIES	3,161,416	3,287,873	3,419,388	3,556,163	3,698,410
01-5106-15-23	OVERTIME	150,000	156,000	162,240	168,730	175,479
01-5107-15-23	HOLIDAY PAY	210,600	219,024	227,785	236,896	246,372
01-5110-15-23	LONGEVITY	33,960	36,480	39,000	41,520	44,040
01-5111-15-23	RETIREMENT	491,739	517,177	537,369	558,353	580,160
01-5112-15-23	FICA	287,161	298,371	310,021	322,127	334,707
01-5113-15-23	FRRF	1,872	1,872	1,872	1,872	1,872
01-5116-15-23	HEALTH/LIFE INSURANCE	327,752	350,695	375,243	401,510	429,616
01-5117-15-23	HALF TIME PAY - FIRE	62,400	64,896	67,492	70,192	72,999
01-5118-15-23	WORKER COMPENSATION	108,036	108,036	108,036	108,036	108,036
01-5119-15-23	OTHER PAYROLL EXPENSE	129,060	129,705	130,354	131,006	131,661
	SUBTOTAL SALARIES AND BENEFITS	4,963,996	5,170,129	5,378,799	5,596,404	5,823,351
01-5201-15-23	OFFICE SUPPLIES	3,500	3,535	3,570	3,606	3,642
01-5202-15-23	POSTAGE	200	250	250	300	300
01-5206-15-23	FUELS OILS LUBRICANTS	55,000	55,550	56,106	56,667	57,233
01-5207-15-23	SMALL TOOLS AND INSTRUMENTS	37,000	38,132	39,299	40,502	41,741
01-5208-15-23	CLEANING SUPPLIES	3,500	3,500	3,700	3,700	3,700
01-5209-15-23	CHEMICAL & MEDICAL SUPPLIES	4,250	4,250	4,250	4,250	4,250
01-5299-15-23	MISCELLANEOUS SUPPLIES	750	750	750	800	800
	SUBTOTAL SUPPLIES	104,200	105,967	107,925	109,824	111,666
01-5302-15-23	BUILDING MAINTENANCE	7,800	7,800	7,800	8,000	8,000
01-5304-15-23	MACHINERY & EQUIPMENT MAINT.	7,500	7,575	7,651	7,727	7,805
01-5305-15-23	VEHICLE MAINTENANCE	45,900	45,900	45,900	47,000	47,000
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
	SUBTOTAL MAINTENANCE	74,350	74,425	74,501	75,927	76,005
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	37,606	39,911	42,358	44,954	47,710
01-5404-15-23	PROFESSIONAL FEES	6,500	6,500	6,500	7,000	7,000
01-5405-15-23	ADVERTISING	500	500	500	550	550
01-5406-15-23	TRAINING	28,750	28,000	29,000	29,000	29,000
01-5408-15-23	ELECTRIC UTILITY SERVICE	9,178	9,270	9,362	9,456	9,551
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	6,182	6,244	6,306	6,369	6,433
01-5441-15-23	SOLID WASTE UTILITY SERVICE	3,750	3,900	4,095	4,259	4,259
01-5442-15-23	WATER/SEWER UTILITY SERVICE	6,095	6,278	6,278	6,278	6,435

01-5446-15-23	STORM WATER UTILITY FEES	1,400	1,400	1,400	1,400	1,400
01-5455-15-23	UNIFORM PURCHASE/RENTAL	51,500	51,629	51,758	51,887	52,017
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
	SUBTOTAL SERVICES	181,561	183,941	188,778	192,487	196,451
01-5503-15-23	FURNITURE & FIXTURES	3,000	3,000	3,000	3,000	3,000
01-5504-15-23	MACHINERY & EQUIPMENT	3,000	0	0	0	0
	SUBTOTAL MINOR EQUIPMENT	6,000	3,000	3,000	3,000	3,000
01-6502-15-23	BUILDING	0	0	0	0	0
01-6504-15-23	MACHINERY & EQUIPMENT	50,000	0	0	235,000	45,000
01-6505-15-23	MOTOR VEHICLES	74,000	0	0	0	0
01-6508-15-23	OFFICE MACHINERY & EQUIPMENT	0	0	0	0	0
	SUBTOTAL CAPITAL	124,000	0	0	235,000	45,000
	FIRE OPERATIONS	5,454,107	5,537,462	5,753,003	6,212,642	6,255,473

CITY OF GAINESVILLE
 BUDGET 2024-2028
 GENERAL FUND - PUBLIC WORKS ADMINISTRATION

ACCOUNT NUMBER	DESCRIPTION	2023-24	2024-25	2025-26	2026-27	2027-28
		BUDGET	BUDGET	BUDGET	BUDGET	BUDGET
01-5101-16-10	SALARIES	80,038	84,840	89,931	95,327	101,046
01-5106-16-10	OVERTIME	400	424	449	476	505
01-5110-16-10	LONGEVITY	1,680	1,740	1,800	1,860	1,920
01-5111-16-10	RETIREMENT	10,917	11,699	12,385	13,112	13,882
01-5112-16-10	FICA	6,375	6,749	7,145	7,565	8,009
01-5116-16-10	HEALTH/LIFE INSURANCE	7,803	8,349	8,934	9,559	10,228
01-5118-16-10	WORKER COMPENSATION	167	120	120	120	120
01-5119-16-10	OTHER PAYROLL EXPENSE	1,220	1,220	1,220	1,220	1,220
	SUBTOTAL SALARIES AND BENEFITS	108,600	115,141	121,984	129,238	136,930
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
	SUBTOTAL SUPPLIES	1,650	1,650	1,700	1,700	1,700
01-5309-16-10	OFFICE EQUIPMENT MAINTENANCE	0	0	0	0	0
	SUBTOTAL MAINTENANCE	0	0	0	0	0
01-5403-16-10	GENERAL INSURANCE	4,167	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
	SUBTOTAL SERVICES	4,742	4,742	4,792	4,792	4,892
	ADMINISTRATION	114,992	121,533	128,476	135,730	143,522

CITY OF GAINESVILLE
BUDGET 2024-2028
GENERAL FUND - STREETS

ACCOUNT NUMBER	DESCRIPTION	2023-24	2024-25	2025-26	2026-27	2027-28
		BUDGET	BUDGET	BUDGET	BUDGET	BUDGET
01-5101-16-31	SALARIES	338,099	349,256	360,782	372,688	384,986
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	6,840	7,200	7,560	7,920	8,280
01-5111-16-31	RETIREMENT	47,246	49,416	51,060	52,757	54,507
01-5112-16-31	FICA	27,590	28,509	29,458	30,436	31,447
01-5116-16-31	HEALTH/LIFE INSURANCE	46,818	50,095	53,602	57,354	61,369
01-5118-16-31	WORKER COMPENSATION	13,417	13,551	13,687	13,824	13,962
01-5120-16-31	OTHER PAYROLL EXPENSE	720	720	720	720	720
	SUBTOTAL SALARIES AND BENEFITS	495,730	514,243	532,874	552,233	572,351
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	60,000	55,000	55,000	55,000
01-5299-16-31	MISCELLANEOUS SUPPLIES	4,000	4,000	4,000	4,200	4,200
	SUBTOTAL SUPPLIES	64,650	64,650	59,650	59,850	59,850
01-5304-16-31	MACHINERY & EQUIPMENT MAINT.	50,000	50,000	50,000	51,000	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.	45,000	45,000	45,000	45,000	45,000
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
	SUBTOTAL MAINTENANCE	127,675	127,675	128,800	129,800	130,800
01-5401-16-31	COMMUNICATIONS	1,000	1,010	1,020	1,030	1,041
01-5403-16-31	GENERAL INSURANCE	14,863	15,012	15,162	15,313	15,466
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	4,000	4,000	4,000	4,000	4,000
01-5408-16-31	ELECTRIC UTILITY SERVICE	265,353	262,727	265,354	268,008	270,688
01-5411-16-31	MACHINERY & EQUIPMENT RENTAL	0	1,500	1,500	1,500	1,500
01-5455-16-31	UNIFORM PURCHASE/RENTAL	2,300	2,500	2,500	2,500	2,600
	SUBTOTAL SERVICES	288,316	287,649	290,436	293,251	296,195
01-5504-16-31	MACHINERY & EQUIPMENT	0	0	0	0	11,000
	SUBTOTAL MINOR EQUIPMENT	0	0	0	0	11,000
01-6504-16-31	MACHINERY & EQUIPMENT	0	60,000	0	0	0
01-6505-16-31	VEHICLE	0	0	0	0	0
01-6510-16-31	STREETS ROADS BRIDGES	0	0	0	0	0
	SUBTOTAL CAPITAL	0	60,000	0	0	0
	STREETS	976,371	1,054,217	1,011,761	1,035,134	1,070,196

CITY OF GAINESVILLE
BUDGET 2024-2028
GENERAL FUND - GARAGE

ACCOUNT NUMBER	DESCRIPTION	2023-24	2024-25	2025-26	2026-27	2027-28
		BUDGET	BUDGET	BUDGET	BUDGET	BUDGET
01-5101-16-32	SALARIES	201,502	208,152	215,021	222,116	229,446
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	420	660	900	1,140	1,380
01-5111-16-32	RETIREMENT	27,316	28,592	29,565	30,568	31,604
01-5112-16-32	FICA	15,952	16,496	17,057	17,636	18,233
01-5116-16-32	HEALTH/LIFE INSURANCE	31,212	33,397	35,735	38,236	40,913
01-5118-16-32	WORKER COMPENSATION	8,049	8,049	8,049	8,049	8,049
	SUBTOTAL SALARIES AND BENEFITS	291,051	302,163	313,369	325,021	337,140
01-5201-16-32	OFFICE SUPPLIES	500	500	500	500	500
01-5206-16-32	FUELS OILS LUBRICANTS	5,000	5,000	5,000	5,000	5,000
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
	SUBTOTAL SUPPLIES	10,725	10,725	10,725	10,750	10,950
01-5302-16-32	BUILDING MAINTENANCE	1,000	1,000	1,100	1,100	1,200
01-5304-16-32	MACHINERY & EQUIPMENT MAINT.	6,100	6,100	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
	SUBTOTAL MAINTENANCE	10,100	10,100	10,800	10,800	10,900
01-5401-16-32	COMMUNICATIONS	1,500	1,300	1,300	1,300	1,300
01-5403-16-32	GENERAL INSURANCE	3,317	3,555	3,811	4,085	4,379
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	1,914	1,988	2,064	2,144
01-5455-16-32	UNIFORM PURCHASE/RENTAL	3,300	3,400	3,500	3,500	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
	SUBTOTAL SERVICES	12,460	12,669	13,099	13,449	14,023
01-5504-16-32	MACHINERY & EQUIPMENT	0	0	0	0	0
	SUBTOTAL MINOR EQUIPMENT	0	0	0	0	0
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
	SUBTOTAL CAPITAL	0	0	0	0	0
	GARAGE	324,336	335,658	347,992	360,020	373,013

CITY OF GAINESVILLE
BUDGET 2024-2028
GENERAL FUND - PARKS & RECREATION

ACCOUNT NUMBER	DESCRIPTION	2023-24	2024-25	2025-26	2026-27	2027-28
		BUDGET	BUDGET	BUDGET	BUDGET	BUDGET
01-5101-16-42	SALARIES	440,040	454,561	469,562	485,057	501,064
01-5105-16-42	SALARIES - POOL	101,540	103,571	105,642	107,755	109,910
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	3,780	4,320	4,860	5,400	5,940
01-5111-16-42	RETIREMENT	54,936	64,602	66,759	68,985	71,281
01-5112-16-42	FICA	43,833	45,194	46,597	48,042	49,532
01-5116-16-42	HEALTH/LIFE INSURANCE	70,253	75,171	80,433	86,063	92,087
01-5118-16-42	WORKER COMPENSATION	10,084	10,084	10,084	10,084	10,084
01-5119-16-42	OTHER PAYROLL EXPENSE	860	860	860	860	860
	SUBTOTAL SALARIES AND BENEFITS	746,581	780,319	807,477	835,676	864,962
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	19,000	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	6,510	6,880	7,270	7,683
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	25,000	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
	SUBTOTAL SUPPLIES	71,270	71,720	72,090	74,545	76,058
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	2,000	2,000	2,000	2,000
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	600	600	800	800
01-5312-16-42	STREET LIGHT MAINTENANCE	4,000	2,500	2,500	2,500	2,500
01-5320-16-42	POOL MAINTENANCE	6,000	6,000	6,000	6,000	6,000
	SUBTOTAL MAINTENANCE	81,050	78,600	78,900	81,100	81,600
01-5401-16-42	COMMUNICATIONS	3,000	2,000	2,000	2,000	2,000
01-5403-16-42	GENERAL INSURANCE	26,243	26,770	27,309	27,857	28,417
01-5404-16-42	PROFESSIONAL FEES	5,000	5,000	5,000	5,500	5,500
01-5405-16-42	ADVERTISING	1,200	1,200	1,400	1,400	1,500

01-5406-16-42	TRAINING	975	1,000	1,000	1,100	1,100
01-5408-16-42	ELECTRIC UTILITY SERVICE	28,000	28,280	28,563	28,848	29,137
01-5409-16-42	CONTRACTUAL SERVICES	45,000	30,000	30,000	30,000	30,000
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	6,652	6,652	6,918	6,918
01-5442-16-42	WATER/SEWER UTILITY SERVICE	39,300	39,300	39,300	39,300	40,283
01-5446-16-42	STORM WATER UTILITY FEES	1,000	500	500	500	500
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		215,059	201,278	202,482	204,368	208,587
01-5504-16-42	MACHINERY & EQUIPMENT	0	0	0	0	0
01-5507-16-42	IMPROVEMENTS OTHER THAN BLDGS.	30,000	0	0	0	0
01-5508-16-42	OFFICE MACHINERY & EQUIPMENT	0	0	0	0	0
SUBTOTAL EQUIPMENT		30,000	0	0	0	0
01-6501-16-42	LAND IMPROVEMENTS	0	0	0	0	0
01-6502-16-42	BUILDINGS	0	0	0	0	0
01-6504-16-42	MACHINERY & EQUIPMENT	133,000	19,000	19,000	0	20,000
01-6505-16-42	MOTOR VEHICLES	0		29,000	0	29,000
01-6507-16-42	IMPROVEMENTS OTHER THAN BLDNGS	85,000	30,000	0	0	0
SUBTOTAL CAPITAL		218,000	49,000	48,000	0	49,000
PARKS AND RECREATION		1,361,960	1,180,917	1,208,950	1,195,690	1,280,207

CITY OF GAINESVILLE
BUDGET 2024-2028
FRANK BUCK ZOO

ACCOUNT NUMBER	DESCRIPTION	2023-24	2024-25	2025-26	2026-27	2027-28
		BUDGET	BUDGET	BUDGET	BUDGET	BUDGET
01-5101-16-45	SALARIES	614,014	634,276	655,208	676,829	699,165
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	3,360	4,290	5,220	6,150	7,080
01-5111-16-45	RETIREMENT	84,778	91,629	94,712	97,892	101,173
01-5112-16-45	FICA	51,139	52,863	54,641	56,476	58,369
01-5116-16-45	HEALTH/LIFE INSURANCE	124,874	133,615	142,968	152,976	163,684
01-5118-16-45	WORKERS COMPENSATION	26,210	26,210	26,210	26,210	26,210
01-5119-16-45	OTHER PAYROLL EXPENSES	5,660	5,660	5,660	5,660	5,660
	SUBTOTAL SALARIES AND BENEFITS	950,685	990,535	1,027,996	1,067,002	1,107,628
01-5201-16-45	OFFICE SUPPLIES	2,000	2,000	2,000	2,300	2,300
01-5202-16-45	POSTAGE	300	300	300	300	300
01-5205-16-45	EDUCATIONAL/RECREATION SUPPLY	6,500	6,500	6,500	7,000	7,000
01-5206-16-45	FUELS OILS LUBRICANTS	2,000	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	24,000	24,000	24,000	24,500	24,500
01-5209-16-45	CHEMICAL/MEDICAL SUPPLIES	3,000	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	72,000	77,782	84,027	90,775	98,064
01-5221-16-45	SAFETY SUPPLIES	7,500	7,500	7,500	7,500	7,500
01-5222-16-45	ANIMAL ENRICHMENT	1,000	1,000	1,000	1,200	1,200
01-5252-16-45	GIFT SHOP SUPPLIES	4,500	4,500	4,500	4,500	4,500
01-5253-16-45	GIFT SHOP MERCHANDISE	120,000	120,000	120,000	120,000	120,000
01-5299-16-45	MISCELLANEOUS SUPPLIES	2,000	2,500	2,500	2,500	3,000
	SUBTOTAL SUPPLIES	249,800	257,082	263,427	272,675	280,464
01-5301-16-45	EXHIBIT MAINTENANCE	35,000	35,000	35,000	36,000	36,000
01-5302-16-45	BUILDING MAINTENANCE	10,000	11,106	11,106	11,106	11,106
01-5303-16-45	GROUNDS MAINTENANCE	19,000	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
	SUBTOTAL MAINTENANCE	76,700	67,806	68,406	69,406	69,406
01-5401-16-45	COMMUNICATIONS	4,000	4,040	4,080	4,121	4,162
01-5402-16-45	DUES AND SUBSCRIPTIONS	7,500	7,500	7,500	7,500	7,500
01-5403-16-45	GENERAL INSURANCE	11,928	12,936	14,029	15,214	16,500
01-5404-16-45	PROFESSIONAL FEES	27,000	27,000	27,000	27,000	27,000
01-5405-16-45	ADVERTISING	50,000	50,000	50,000	50,000	50,000
01-5406-16-45	TRAINING	25,750	25,750	25,750	25,750	25,750

01-5408-16-45	ELECTRICITY	34,053	34,394	34,737	35,085	35,436
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	7,298	7,590	7,590	7,894	7,894
01-5442-16-45	WATER/SEWER UTILITY SERVICE	58,100	59,843	59,843	59,843	61,339
01-5446-16-45	STORMWATER UTILITY FEES	361	361	361	361	361
01-5455-16-45	UNIFORM PURCHASE/RENTAL	4,000	4,040	4,080	4,121	4,162
01-5495-16-45	SPECIAL EVENTS	7,000	7,000	7,000	7,000	7,000
01-5499-16-45	MISCELLANEOUS SERVICES	10,000	10,000	10,000	10,000	10,000
SUBTOTAL SERVICES		271,790	275,253	276,771	280,689	283,904
01-5502-16-45	BUILDINGS	0	8,000	0	8,000	0
01-5504-16-45	MACHINERY AND EQUIPMENT	0	0	0	0	0
01-5507-16-45	IMPROVEMENTS OTHER THAN BUILDINGS	15,000	10,000	10,000	10,000	10,000
01-5508-16-45	OFFICE MACHINERY/EQUIPMENT	0	0	0	0	0
SUBTOTAL EQUIPMENT		15,000	18,000	10,000	18,000	10,000
01-6502-16-45	BUILDINGS	50,000	0	0	0	0
01-6504-16-45	MACHINERY AND EQUIPMENT	11,000	25,000	0	0	0
01-6505-16-45	MOTOR VEHICLES	0	0	0	0	0
01-6507-16-45	IMPROVEMENTS OTHER THAN BUILDINGS	21,000	0	0	0	0
SUBTOTAL CAPITAL		82,000	25,000	0	0	0
FRANK BUCK ZOO		1,645,975	1,633,676	1,646,600	1,707,772	1,751,402

CITY OF GAINESVILLE
BUDGET 2024-2028
GENERAL FUND - CEMETERY

ACCOUNT NUMBER	DESCRIPTION	2023-24	2024-25	2025-26	2026-27	2027-28
		BUDGET	BUDGET	BUDGET	BUDGET	BUDGET
01-5101-16-46	SALARIES	173,889	179,627	185,555	191,678	198,004
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	24,370	25,505	26,370	27,262	28,182
01-5112-16-46	FICA	13,443	14,715	15,213	15,728	16,259
01-5116-16-46	HEALTH/LIFE INSURANCE	31,238	33,425	35,764	38,268	40,947
01-5118-16-46	WORKER COMPENSATION	6,288	6,288	6,288	6,288	6,288
01-5119-16-46	OTHER PAYROLL EXPENSE	520	520	520	520	520
	SUBTOTAL SALARIES AND BENEFITS	261,368	272,280	282,501	293,137	304,207
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	7,500	7,500	8,000	8,000
01-5207-16-46	SMALL TOOLS AND INSTRUMENTS	1,700	1,700	1,700	1,800	1,800
01-5299-16-46	MISCELLANEOUS SUPPLIES	10,000	10,000	10,000	10,000	10,000
	SUBTOTAL SUPPLIES	20,200	20,200	20,200	20,800	20,900
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	3,500	3,612	3,728	3,847	3,970
01-5310-16-46	STREET ROAD & BRIDGE MAINT.	1,000	1,250	1,250	1,250	1,300
	SUBTOTAL MAINTENANCE	16,250	16,712	16,828	17,297	17,470
01-5401-16-46	COMMUNICATIONS	3,303	3,445	3,592	3,747	3,907
01-5403-16-46	GENERAL INSURANCE	3,798	3,949	4,106	4,270	4,440
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	4,868	4,917	4,966	5,016	5,066
01-5409-16-46	CONTRACTUAL SERVICE	4,120	4,200	4,200	4,200	4,400
01-5441-16-46	SOLID WASTE UTILITY SERVICE	1,837	1,910	1,910	1,987	1,987
01-5442-16-46	WATER/SEWER UTILITY SERVICE	10,504	10,819	10,819	10,819	11,090
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
	SUBTOTAL SERVICES	42,561	43,371	43,925	44,369	45,220
01-5504-16-46	MACHINERY & EQUIPMENT	0	0	0	0	0
	SUBTOTAL MINOR EQUIPMENT	0	0	0	0	0
01-6502-16-46	BUILDINGS	0	0	0	0	0
01-6504-16-46	MACHINERY & EQUIPMENT	0	0	0	67,000	0
01-6505-16-46	MOTOR VEHICLE	0	0	0	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	0	67,000	0
	CEMETERY OPERATIONS	340,379	352,563	363,454	442,603	387,797

CITY OF GAINESVILLE
 BUDGET 2024-2028
 GENERAL FUND NON-DEPARTMENTAL

ACCOUNT NUMBER	DESCRIPTION	2023-24	2024-25	2025-26	2026-27	2027-28
		BUDGET	BUDGET	BUDGET	BUDGET	BUDGET
01-5723-50-99	TRANSFER TO GOLF FUND	190,000	190,000	190,000	190,000	190,000
	TOTAL NON-DEPARTMENTAL	190,000	190,000	190,000	190,000	190,000

CITY OF GAINESVILLE
FIVE-YEAR BUDGET 2024-2028
WATER & SEWER FUND SUMMARY

	2023-24	2024-25	2025-26	2026-27	2027-28
	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET
BEGINNING BALANCE OCTOBER 1	15,407,860	15,464,066	15,497,904	15,526,908	15,553,188
REVENUES	10,295,366	10,503,382	10,504,678	10,503,572	10,740,745
TOTAL FUNDS AVAILABLE	25,703,226	25,967,448	26,002,583	26,030,480	26,293,933
EXPENDITURES					
Administration	391,922	484,759	431,508	413,440	427,823
Customer Service	429,420	314,970	325,786	337,291	348,207
Distribution	947,203	924,040	791,770	896,088	919,525
Production	1,268,933	1,496,004	1,321,259	1,578,148	1,392,547
Moss Lake Production	888,420	674,085	609,305	608,166	846,883
Industrial Pre-Treatment	101,599	113,239	106,570	110,628	114,412
Waste Water Collection	689,695	619,015	1,065,763	687,062	782,448
Waste Water Treatment	930,714	971,176	951,909	1,002,009	1,010,529
Non-Departmental	4,591,255	4,872,256	4,871,805	4,844,460	4,864,023
TOTAL EXPENDITURES	10,239,161	10,469,544	10,475,675	10,477,292	10,706,397
ENDING BALANCE SEPT 30	15,464,066	15,497,904	15,526,908	15,553,188	15,587,536
INCREASE/DECREASE					
IN FUND BALANCE	56,206	33,838	29,004	26,280	34,348

CITY OF GAINESVILLE
FIVE-YEAR BUDGET 2024-2028
WATER & SEWER FUND - REVENUES

ACCOUNT NUMBER	DESCRIPTION	2023-24	2024-25	2025-26	2026-27	2027-28
		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	2,648,514	2,727,969	2,727,969	2,727,969	2,796,169
60-4602-00-00	WATER REVENUE-COMM & INDUSTRIAL	1,490,000	1,534,700	1,534,700	1,534,700	1,573,068
60-4603-00-00	WATER REVENUE-MULTIFAMILY	565,559	582,526	582,526	582,526	597,089
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	10,000	10,000	10,000	10,000
	WATER REVENUES	4,782,073	4,924,676	4,924,676	4,924,676	5,045,806
60-4610-00-00	WASTEWATER REVENUE-RESIDENTIAL	2,815,450	2,899,914	2,899,914	2,899,914	2,972,411
60-4611-00-00	W/W REVENUE-COMM & INDUSTRIAL	968,000	997,040	997,040	997,040	1,021,966
60-4612-00-00	W/W REVENUE-MULTIFAMILY	430,628	443,547	443,547	443,547	454,636
60-4613-00-00	UNBILLED W/W REVENUE	0	0	0	0	0
60-4615-00-00	TRANSPORTERS HAULERS PERMIT	2,200	2,266	2,266	2,266	2,323
60-4616-00-00	WASTEWATER SURCHARGES	302,500	311,575	311,575	311,575	319,364
60-4617-00-00	WASTE PERMITS	6,600	6,798	6,798	6,798	6,968
60-4619-00-00	SEWER TAP FEES	5,500	5,665	5,665	5,665	5,807
	SEWER REVENUES	4,530,878	4,666,804	4,666,804	4,666,804	4,783,474
60-4620-00-00	TRANSFER FEES	2,500	2,500	2,500	2,500	2,500
60-4621-00-00	PENALTIES	223,392	223,392	223,392	223,392	223,392
60-4622-00-00	CASH SHORT/OVER	0	(52)	(52)	(52)	(52)
60-4623-00-00	NSF CHARGES	2,000	2,000	2,000	2,000	2,000
60-4624-00-00	DISCONNECT/RECONNECT FEES	44,886	44,886	44,886	44,886	44,886
60-4625-00-00	METER INSTALLATION FEES	30,000	30,000	30,000	30,000	30,000
60-4626-00-00	TAP FEES-STREET CUTS	0	0	0	0	0
60-4627-00-00	ACCOUNT INITIATION FEE	64,000	64,000	64,000	64,000	64,000
60-4628-00-00	CREDIT CARD CONVENIENCE FEE	74,000	74,000	74,000	74,000	74,000
60-4699-00-00	UB CREDIT ADJUSTMENT CLEARING	50,000	50,000	50,000	50,000	50,000
	OTHER WATER/SEWER	490,778	490,726	490,726	490,726	490,726
60-4701-00-00	INTEREST REVENUE	150,000	75,000	75,000	75,000	75,000
60-4709-00-00	MISCELLANEOUS REVENUE	10,000	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
	OTHER REVENUES	162,500	92,500	92,500	92,500	92,500
60-4930-00-00	TRANSFER FROM G.O. DEBT SEV	329,137	328,676	329,972	328,866	328,238
	SUBTOTAL OTHER REVENUES	329,137	328,676	329,972	328,866	328,238
	TOTAL WATER/SEWER REVENUES	10,295,366	10,503,382	10,504,678	10,503,572	10,740,745

FY 2025: 3%

CITY OF GAINESVILLE
FIVE-YEAR BUDGET 2024-2028
WATER & SEWER FUND BY DIVISION

Division	2023-24	2024-25	2025-26	2026-27	2027-28
	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET
Administration	391,922	484,759	431,508	413,440	427,823
Customer Service	429,420	314,970	325,786	337,291	348,207
Distribution	947,203	924,040	791,770	896,088	919,525
Production	1,268,933	1,496,004	1,321,259	1,578,148	1,392,547
Moss Lake Production	888,420	674,085	609,305	608,166	846,883
Industrial Pre-Treatment	101,599	113,239	106,570	110,628	114,412
Waste Water Collection	689,695	619,015	1,065,763	687,062	782,448
Waste Water Treatment	930,714	971,176	951,909	1,002,009	1,010,529
Non-Departmental	4,591,255	4,872,256	4,871,805	4,844,460	4,864,023
	10,239,161	10,469,544	10,475,675	10,477,292	10,706,397

CITY OF GAINESVILLE
FIVE-YEAR BUDGET 2024-2028
WATER & SEWER FUND BY CATEGORY

Category	2023-24 BUDGET	2024-25 BUDGET	2025-26 BUDGET	2026-27 BUDGET	2027-28 BUDGET
SALARIES AND BENEFITS	2,338,697	2,430,826	2,521,748	2,616,340	2,714,774
SUPPLIES	309,711	305,479	311,525	313,702	317,335
MAINTENANCE	614,018	676,404	677,596	675,151	696,599
SERVICES	1,146,247	1,134,580	1,124,001	1,160,638	1,155,666
MINOR EQUIPMENT	9,975	12,000	-	2,000	10,000
CAPITAL	1,229,258	1,038,000	969,000	865,000	948,000
NON-DEPARTMENTAL	4,591,255	4,872,256	4,871,805	4,844,460	4,864,023
TOTAL	10,239,161	10,469,544	10,475,675	10,477,292	10,706,397

CITY OF GAINESVILLE
FIVE-YEAR BUDGET 2024-2028
WATER & SEWER FUND ADMINISTRATION

ACCOUNT NUMBER	DESCRIPTION	2023-24	2024-25	2025-26	2026-27	2027-28
		BUDGET	BUDGET	BUDGET	BUDGET	BUDGET
60-5101-19-10	SALARIES	215,394	222,502	229,845	237,429	245,265
60-5106-19-10	OVERTIME	2,500	2,500	2,500	2,500	2,500
60-5110-19-10	LONGEVITY	720	900	1,080	1,260	1,440
60-5111-19-10	RETIREMENT	29,609	31,169	32,167	33,196	34,259
60-5112-19-10	FICA	17,291	17,982	18,558	19,152	19,765
60-5116-19-10	HEALTH/LIFE INSURANCE	23,435	25,075	26,831	28,709	30,719
60-5118-19-10	WORKER COMPENSATION	4,235	4,235	4,235	4,235	4,235
60-5119-19-10	OTHER PAYROLL EXPENSE	2,410	3,160	3,160	3,160	3,160
	SUBTOTAL SALARIES AND BENEFITS	295,594	307,524	318,375	329,641	341,342
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
	SUBTOTAL SUPPLIES	4,675	4,725	4,725	4,725	4,975
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
	SUBTOTAL MAINTENANCE	8,000	8,000	8,000	8,000	8,500
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	9,669	9,800	9,934	10,069	10,206
60-5406-19-10	TRAINING	2,000	2,000	2,000	2,000	2,500
60-5408-19-10	ELECTRIC UTILITY SERVICE	9,181	9,273	9,366	9,459	9,554
60-5409-19-10	CONTRACTUAL SERVICES	19,000	19,000	19,000	19,000	20,000
60-5418-19-10	AUTO ALLOWANCE	5,000	6,000	6,000	6,000	6,000
60-5440-19-10	NATURAL GAS UTILITY SERVICE	6,767	6,200	6,262	6,325	6,388
60-5441-19-10	SOLID WASTE UTILITY SERVICE	2,100	2,184	2,184	2,271	2,271
60-5442-19-10	WATER/SEWER UTILITY SERVICE	2,900	2,987	2,987	2,987	3,062
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
	SUBTOTAL SERVICES	68,653	69,510	70,408	71,073	73,006
60-5504-19-10	MACHINERY & EQUIPMENT	0	0	0	0	0
60-5508-19-10	OFFICE MACHINERY & EQUIPMENT	0	0	0	0	0
	SUBTOTAL MINOR EQUIPMENT	0	0	0	0	0
60-6502-19-10	BUILDING	15,000	95,000	0	0	0
60-6508-19-10	OFFICE MACHINERY & EQUIPMENT	0	0	0	0	0
60-6507-19-10	IMPROVEMENTS OTHER THAN BLDNGS	0	0	30,000	0	0
	SUBTOTAL CAPITAL	15,000	95,000	30,000	0	0
	ADMINISTRATION	391,922	484,759	431,508	413,440	427,823

CITY OF GAINESVILLE
FIVE-YEAR BUDGET 2024-2028
WATER & SEWER FUND CUSTOMER SERVICE

ACCOUNT NUMBER	DESCRIPTION	2023-24 BUDGET	2024-25 BUDGET	2025-26 BUDGET	2026-27 BUDGET	2027-28 BUDGET
60-5101-20-50	SALARIES	104,520	107,969	111,532	115,213	119,015
60-5106-20-50	OVERTIME	6,000	6,198	6,403	6,614	6,832
60-5107-20-50	HOLIDAY PAY	100	100	100	100	100
60-5110-20-50	LONGEVITY	660	840	1,020	1,200	1,380
60-5111-20-50	RETIREMENT	14,578	15,250	15,773	16,313	16,870
60-5112-20-50	FICA	8,513	8,798	9,100	9,412	9,733
60-5116-20-50	HEALTH/LIFE INSURANCE	23,409	25,048	26,801	28,677	30,684
60-5118-20-50	WORKER COMPENSATION	345	589	589	589	589
60-5119-20-50	OTHER PAYROLL EXPENSE	0	0	0	0	0
	SUBTOTAL SALARIES AND BENEFITS	158,125	164,792	171,318	178,117	185,203
60-5201-20-50	OFFICE SUPPLIES	3,000	3,000	3,100	3,100	3,200
60-5202-20-50	POSTAGE	37,500	37,875	38,254	38,636	39,023
60-5204-20-50	BIND PRTING & REPRODUCTION	1,500	1,500	1,700	1,700	1,700
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
	SUBTOTAL SUPPLIES	42,500	42,875	43,554	43,936	44,523
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	2,500	2,500
	SUBTOTAL MAINTENANCE	2,750	2,750	3,000	3,500	3,500
60-5401-20-50	COMMUNICATIONS	2,000	2,020	2,040	2,061	2,081
60-5403-20-50	GENERAL INSURANCE	695	736	778	824	872
60-5404-20-50	PROFESSIONAL FEES	40,000	42,448	45,046	47,803	50,728
60-5406-20-50	TRAINING	1,800	1,800	2,000	2,000	2,000
60-5409-20-50	CONTRACTUAL SERVICES	44,000	45,000	45,000	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	8,000	8,000	8,000
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
	SUBTOTAL SERVICES	101,045	104,554	107,914	111,737	114,981
60-5504-20-50	MACHINERY & EQUIPMENT	0	0	0	0	0
60-6508-20-50	OFFICE MACHINERY & EQUIOPMENT	0	0	0	0	0
	SUBTOTAL MINOR EQUIPMENT	0	0	0	0	0
60-6505-20-50	MOTOR VEHICLES	0	0	0	0	0
60-6506-20-50	SOFTWARE	125,000	0	0	0	0
	SUBTOTAL CAPITAL	125,000	0	0	0	0
	CUSTOMER SERVICE	429,420	314,970	325,786	337,291	348,207

CITY OF GAINESVILLE
FIVE-YEAR BUDGET 2024-2028
WATER & SEWER FUND DISTRIBUTION

ACCOUNT NUMBER	DESCRIPTION	2023-24 BUDGET	2024-25 BUDGET	2025-26 BUDGET	2026-27 BUDGET	2027-28 BUDGET
60-5101-20-51	SALARIES	251,201	259,491	268,054	276,900	286,037
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	1,200	1,560	1,920	2,280	2,640
60-5111-20-51	RETIREMENT	38,188	39,957	41,301	42,688	44,119
60-5112-20-51	FICA	22,301	23,052	23,828	24,628	25,453
60-5116-20-51	HEALTH/LIFE INSURANCE	46,818	50,095	53,602	57,354	61,369
60-5118-20-51	WORKER COMPENSATION	6,413	6,413	6,413	6,413	6,413
60-5119-20-51	OTHER PAYROLL EXPENSE	3,510	3,510	3,510	3,510	3,510
	SUBTOTAL SALARIES AND BENEFITS	405,231	420,853	436,616	453,015	470,079
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
	SUBTOTAL SUPPLIES	22,700	23,000	24,050	24,250	24,300
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	110,000	110,000	100,000	115,000
60-5310-20-51	STREETS ROAD & BRIDGE MAINT.	36,000	40,000	40,000	42,000	42,000
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	5,000	5,000
	SUBTOTAL MAINTENANCE	156,500	172,200	172,200	164,700	180,500
60-5401-20-51	COMMUNICATIONS	15,980	16,140	16,301	16,464	16,629
60-5403-20-51	GENERAL INSURANCE	3,992	4,047	4,103	4,160	4,217
60-5404-20-51	PROFESSIONAL FEES	11,500	11,500	12,000	12,000	12,000
60-5405-20-51	ADVERTISING	500	500	500	500	500
60-5406-20-51	TRAINING	3,800	3,800	4,000	4,000	4,100
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
	SUBTOTAL SERVICES	42,772	42,987	43,904	44,124	44,646
60-5504-20-51	MACHINERY & EQUIPMENT	0	0	0	0	0
	SUBTOTAL MINOR EQUIPMENT	0	0	0	0	0
60-6504-20-51	MACHINERY & EQUIPMENT	0	150,000	0	0	0
60-6505-20-51	MOTOR VEHICLES	0	0	0	0	80,000
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	100,000	0	0	40,000	0
60-6512-20-51	METERS	200,000	100,000	100,000	150,000	100,000
60-6513-20-51	HYDRANTS	20,000	15,000	15,000	20,000	20,000
	SUBTOTAL CAPITAL	320,000	265,000	115,000	210,000	200,000

WATER DISTRIBUTION OPERATIONS

947,203

924,040

791,770

896,088

919,525

CITY OF GAINESVILLE
FIVE-YEAR BUDGET 2024-2028
WATER & SEWER FUND PRODUCTION

ACCOUNT NUMBER	DESCRIPTION	2023-24 BUDGET	2024-25 BUDGET	2025-26 BUDGET	2026-27 BUDGET	2027-28 BUDGET
60-5101-21-52	SALARIES	223,154	230,518	238,125	245,983	254,101
60-5106-21-52	OVERTIME	22,000	22,726	23,476	24,251	25,051
60-5107-21-52	HOLIDAY PAY	8,000	8,264	8,537	8,818	9,109
60-5110-21-52	LONGEVITY	1,860	2,160	2,460	2,760	3,060
60-5111-21-52	RETIREMENT	34,017	35,580	36,764	37,986	39,247
60-5112-21-52	FICA	19,865	20,527	21,210	21,915	22,643
60-5116-21-52	HEALTH/LIFE INSURANCE	39,015	41,746	44,668	47,795	51,141
60-5118-21-52	WORKER COMPENSATION	5,713	5,713	5,713	5,713	5,713
60-5119-21-52	OTHER PAYROLL EXPENSE	4,660	4,660	4,660	4,660	4,660
	SUBTOTAL SALARIES AND BENEFITS	358,284	371,895	385,614	399,882	414,724
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	21,683	21,683	21,683	21,683	21,683
60-5299-21-52	MISCELLANEOUS SUPPLIES	2,600	2,666	2,733	2,802	2,873
	SUBTOTAL SUPPLIES	31,433	31,549	31,666	31,735	31,806
60-5304-21-52	MACHINERY & EQUIPMENT MAINT.	2,000	2,100	2,100	2,200	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
	SUBTOTAL MAINTENANCE	181,189	216,100	217,100	217,200	218,200
60-5401-21-52	COMMUNICATIONS	4,000	4,040	4,080	4,121	4,162
60-5403-21-52	GENERAL INSURANCE	27,545	27,820	28,099	28,380	28,663
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	3,700	3,700	3,800	3,800
60-5408-21-52	ELECTRIC UTILITY SERVICE	309,089	300,000	303,000	306,030	309,090
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
	SUBTOTAL SERVICES	452,134	444,460	448,879	452,331	455,816
60-5504-21-52	MACHINERY & EQUIPMENT	0	0	0	0	0
60-5507-21-52	IMPROVEMENTS OTHER THAN BLDNGS	0	0	0	0	0
	SUBTOTAL MINOR EQUIPMENT	0	0	0	0	0
60-6504-21-52	MACHINERY AND EQUIPMENT	0	0	56,000	190,000	0
60-6505-21-52	MOTOR VEHICLES	62,845	0	0	105,000	0
60-6507-21-52	IMPROVEMENTS OTHER THAN BLDNGS	183,048	432,000	182,000	182,000	272,000
	SUBTOTAL CAPITAL	245,893	432,000	238,000	477,000	272,000
	WATER PRODUCTION	1,268,933	1,496,004	1,321,259	1,578,148	1,392,547

CITY OF GAINESVILLE
FIVE-YEAR BUDGET 2024-2028
WATER & SEWER FUND MOSS LAKE PRODUCTION

ACCOUNT NUMBER	DESCRIPTION	2023-24 BUDGET	2024-25 BUDGET	2025-26 BUDGET	2026-27 BUDGET	2027-28 BUDGET
60-5101-21-53	SALARIES	121,829	125,849	130,002	134,292	138,724
60-5106-21-53	OVERTIME	28,080	29,007	29,964	30,953	31,974
60-5107-21-53	HOLIDAY PAY	6,000	6,198	6,403	6,614	6,832
60-5110-21-53	LONGEVITY	600	780	960	1,140	1,320
60-5111-21-53	RETIREMENT	20,786	21,746	22,474	23,226	24,002
60-5112-21-53	FICA	12,138	12,546	12,966	13,400	13,847
60-5116-21-53	HEALTH/LIFE INSURANCE	23,409	25,048	26,801	28,677	30,684
60-5118-21-53	WORKER COMPENSATION	3,491	3,491	3,491	3,491	3,491
60-5119-21-53	OTHER PAYROLL EXPENSE	2,160	2,160	2,160	2,160	2,160
	SUBTOTAL SALARIES AND BENEFITS	218,493	226,824	235,221	243,953	253,035
60-5201-21-53	OFFICE SUPPLIES	700	750	750	750	800
60-5206-21-53	FUELS OILS LUBRICANTS	20,625	20,625	22,000	22,000	22,000
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	900	900
60-5209-21-53	CHEMICAL & MEDICAL SUPPLIES	69,300	69,300	71,000	71,000	71,000
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
	SUBTOTAL SUPPLIES	104,005	104,555	107,680	107,730	108,280
60-5304-21-53	MACHINERY & EQUIPMENT MAINT.	3,000	3,500	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	4,000	4,000
	SUBTOTAL MAINTENANCE	56,575	63,075	61,200	61,700	63,000
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	57,536	15,000	15,000	36,000	15,000
60-5405-21-53	ADVERTISING	1,000	1,000	1,000	1,000	1,000
60-5406-21-53	TRAINING	2,600	2,000	2,000	2,000	2,000
60-5408-21-53	ELECTRIC UTILITY SERVICE	51,005	51,515	52,030	52,551	53,076
60-5409-21-53	CONTRACTUAL SERVICES	9,000	9,000	9,000	10,000	10,000
60-5417-21-53	INSPECTION AND PERMIT FEES	2,000	3,000	3,000	3,000	3,000
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
	SUBTOTAL SERVICES	143,257	101,631	102,204	124,783	104,568
60-5502-21-53	BUILDINGS	0	0	0	0	0
60-5504-21-53	MACHINERY & EQUIPMENT MAINT.	9,975	0	0	0	0
	SUBTOTAL MINOR EQUIPMENT	9,975	0	0	0	0
60-6504-21-52	MACHINERY & EQUIPMENT	0	105,000	40,000	15,000	268,000
60-6505-21-53	VEHICLES	0	0	63,000	0	0
60-6507-21-53	IMPR OTHER THAN BLDS	356,115	73,000	0	55,000	50,000
	SUBTOTAL CAPITAL	356,115	178,000	103,000	70,000	318,000
	MOSS LAKE PRODUCTION	888,420	674,085	609,305	608,166	846,883

CITY OF GAINESVILLE
FIVE-YEAR BUDGET 2024-2028
WATER & SEWER FUND INDUSTRIAL PRE-TREATMENT

ACCOUNT NUMBER	DESCRIPTION	2023-24 BUDGET	2024-25 BUDGET	2025-26 BUDGET	2026-27 BUDGET	2027-28 BUDGET
60-5101-22-61	SALARIES	43,092	44,816	46,608	48,473	50,412
60-5106-22-61	OVERTIME	5,000	4,000	4,000	4,000	4,000
60-5107-22-61	HOLIDAY	300	300	300	300	300
60-5110-22-61	LONGEVITY	360	420	480	540	600
60-5111-22-61	RETIREMENT	6,452	6,635	6,880	7,136	7,401
60-5112-22-61	FICA	3,768	3,828	3,969	4,117	4,270
60-5116-22-61	HEALTH/LIFE INSURANCE	7,803	8,349	8,934	9,559	10,228
60-5118-22-61	WORKER COMPENSATION	1,084	1,084	1,084	1,084	1,084
60-5119-22-61	OTHER PAYROLL EXPENSE	500	500	500	500	500
	SUBTOTAL SALARIES AND BENEFITS	68,359	69,931	72,756	75,708	78,794
60-5201-22-61	OFFICE SUPPLIES	1,100	1,100	1,100	1,200	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	2,400	2,400	2,400
	SUBTOTAL SUPPLIES	4,800	5,000	5,200	5,300	5,500
60-5305-22-61	VEHICLE MAINTENANCE	600	600	700	700	700
60-5306-22-61	INSTRUMENT MAINTENANCE	1,000	1,000	1,000	1,100	1,100
60-5399-22-61	MISCELLANEOUS MAINTENANCE	800	800	900	900	1,000
	SUBTOTAL MAINTENANCE	2,400	2,400	2,600	2,700	2,800
60-5401-22-61	COMMUNICATIONS	732	600	606	612	618
60-5403-22-61	GENERAL INSURANCE	600	600	600	600	600
60-5404-22-61	PROFESSIONAL FEES	15,608	15,608	15,608	15,608	16,000
60-5406-22-61	TRAINING	1,200	1,200	1,200	1,500	1,500
60-5409-22-61	CONTRACTUAL SERVICES	7,400	7,400	7,400	8,000	8,000
60-5499-22-61	MISCELLANEOUS SERVICES	500	500	600	600	600
	SUBTOTAL SERVICES	26,040	25,908	26,014	26,920	27,318
60-5504-22-61	MACHINERY & EQUIPMENT	0	10,000	0	0	0
	SUBTOTAL MINOR EQUIPMENT	0	10,000	0	0	0
60-6505-22-61	VEHICLE	0	0	0	0	0
	SUBTOTAL CAPITAL	0	0	0	0	0
	INDUSTRIAL PRE-TREATMENT	101,599	113,239	106,570	110,628	114,412

CITY OF GAINESVILLE
 FIVE-YEAR BUDGET 2024-2028
 WATER & SEWER FUND WASTEWATER COLLECTION

ACCOUNT NUMBER	DESCRIPTION	2023-24 BUDGET	2024-25 BUDGET	2025-26 BUDGET	2026-27 BUDGET	2027-28 BUDGET
60-5101-22-62	SALARIES	229,887	237,473	245,310	253,405	261,767
60-5106-22-62	OVERTIME	60,000	61,980	64,025	66,138	68,321
60-5107-22-62	HOLIDAY PAY	2,000	2,066	2,134	2,205	2,277
60-5110-22-62	LONGEVITY	420	840	1,260	1,680	2,100
60-5111-22-62	RETIREMENT	38,483	40,286	41,662	43,080	44,544
60-5112-22-62	FICA	22,473	23,242	24,035	24,854	25,698
60-5116-22-62	HEALTH/LIFE INSURANCE	54,621	58,444	62,536	66,913	71,597
60-5118-22-62	WORKER COMPENSATION	6,463	6,463	6,463	6,463	6,463
60-5121-22-62	OTHER PAYROLL EXPENSE	1,460	1,460	1,460	1,460	1,460
	SUBTOTAL SALARIES AND BENEFITS	415,807	432,255	448,885	466,198	484,228
60-5201-22-62	OFFICE SUPPLIES	500	500	500	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
	SUBTOTAL SUPPLIES	20,600	26,675	26,700	26,776	28,102
60-5304-22-62	MACHINERY & EQUIPMENT MAINT.	25,000	25,603	26,220	26,851	27,499
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	22,000
60-5399-22-62	MISCELLANEOUS MAINTENANCE	3,328	3,500	3,500	3,500	3,600
	SUBTOTAL MAINTENANCE	102,828	107,103	108,720	110,351	113,099
60-5401-22-62	COMMUNICATIONS	3,600	3,700	3,803	3,909	4,017
60-5403-22-62	GENERAL INSURANCE	6,510	6,575	6,641	6,707	6,774
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	3,600	3,700	3,800	3,900
60-5408-22-62	ELECTRIC UTILITY SERVICE	700	707	714	721	728
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
	SUBTOTAL SERVICES	23,210	22,982	23,458	23,737	24,020
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
	SUBTOTAL MINOR EQUIPMENT	0	2,000	0	2,000	10,000
60-6504-22-62	MACHINERY & EQUIPMENT	47,000	0	430,000	30,000	95,000
60-6505-22-62	VEHICLE	52,250	0	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	28,000	28,000	28,000	28,000	28,000
60-6510-22-62	ROADS & BRIDGES	0	0	0	0	0

SUBTOTAL CAPITAL	127,250	28,000	458,000	58,000	123,000
WASTEWATER COLLECTION	689,695	619,015	1,065,763	687,062	782,448

CITY OF GAINESVILLE
 FIVE-YEAR BUDGET 2024-2028
 WATER & SEWER FUND WASTEWATER TREATMENT PLANT

ACCOUNT NUMBER	DESCRIPTION	2023-24 BUDGET	2024-25 BUDGET	2025-26 BUDGET	2026-27 BUDGET	2027-28 BUDGET
60-5101-22-63	SALARIES	271,681	280,646	289,908	299,475	309,357
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	960	1,320	1,680	2,040	2,400
60-5111-22-63	RETIREMENT	39,634	41,674	43,067	44,505	45,989
60-5112-22-63	FICA	23,145	24,043	24,847	25,676	26,532
60-5116-22-63	HEALTH/LIFE INSURANCE	46,818	50,095	53,602	57,354	61,369
60-5118-22-63	WORKER COMPENSATION	6,656	6,656	6,656	6,656	6,656
60-5119-22-63	OTHER PAYROLL EXPENSE	3,910	5,460	5,460	5,460	5,460
	SUBTOTAL SALARIES AND BENEFITS	418,804	436,753	452,964	469,826	487,369
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	9,000	9,000	10,000	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	2,700	2,700
60-5209-22-63	CHEMICAL & MEDICAL SUPPLIES	43,000	30,000	30,000	30,000	30,000
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	16,500	16,500	17,000
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	1,000	1,000
	SUBTOTAL SUPPLIES	78,998	67,100	67,950	69,250	69,850
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	18,000	18,000	18,000	18,000
60-5305-22-63	VEHICLE MAINTENANCE	3,800	3,800	3,800	4,000	4,000
60-5306-22-63	INSTRUMENT MAINTENANCE	13,476	13,476	13,476	14,000	14,000
60-5307-22-63	WATER/SEWER PLANT MAINTENANCE	59,000	59,000	59,000	60,000	60,000
60-5310-22-63	STREETS,ROAD & BRIDGE MAINT.	2,000	2,000	2,000	2,000	2,000
60-5315-22-63	SIDEWALKS CURB & GUTTER MAINT	1,500	500	500	1,000	1,000
	SUBTOTAL MAINTENANCE	103,776	104,776	104,776	107,000	107,000
60-5401-22-63	COMMUNICATIONS	1,800	1,900	1,919	1,938	1,958
60-5403-22-63	GENERAL INSURANCE	34,125	36,111	38,213	40,437	42,790
60-5404-22-63	PROFESSIONAL FEES	19,500	40,000	15,000	15,000	15,000
60-5406-22-63	TRAINING	5,000	5,000	5,000	5,000	5,000
60-5408-22-63	ELECTRIC UTILITY SERVICE	104,060	114,000	115,140	116,291	117,454
60-5409-22-63	CONTRACTUAL SERVICES	50,500	50,500	50,500	50,500	51,000
60-5411-22-63	MACHINERY AND EQUIPMENT RENTAL	0	0	0	0	0
60-5417-22-63	INSPECTION AND PERMIT FEES	25,941	26,346	26,757	27,174	27,598
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	17,539	18,241	18,241	18,971	18,971
60-5442-22-63	WATER/SEWER UTILITY SERVICE	14,297	14,726	14,726	14,726	15,094
60-5446-22-63	STORM WATER UTILITY FEES	46	46	46	46	46
60-5455-22-63	UNIFORM PURCHASE/RENTAL	4,000	3,500	3,500	3,500	3,500

60-5460-22-63	OFFICE EQUIPMENT RENTAL	1,800	1,850	1,850	1,850	1,900
60-5499-22-63	MISCELLANEOUS SERVICES	5,328	5,328	5,328	5,500	5,500
	SUBTOTAL SERVICES	289,136	322,547	301,219	305,933	311,311
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	0	40,000	0	0	0
60-6505-22-63	VEHICLES	0	0	0	50,000	0
60-6507-22-63	IMPROVEMENTS OTHER THAN BUILDINGS	40,000	0	25,000	0	35,000
	SUBTOTAL CAPITAL	40,000	40,000	25,000	50,000	35,000
	WWTP OPERATIONS	930,714	971,176	951,909	1,002,009	1,010,529

**CITY OF GAINESVILLE
FIVE-YEAR BUDGET 2024-2028**

WATER & SEWER FUND NON-DEPARTMENTAL

ACCOUNT NUMBER	DESCRIPTION	2023-24 BUDGET	2024-25 BUDGET	2025-26 BUDGET	2026-27 BUDGET	2027-28 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	953,568	953,568	953,568	953,568
60-5701-50-99	TRANSFER-GENERAL FUND-STREET	421,538	525,169	525,234	525,179	537,037
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	68,956	68,272	67,546	66,748	70,878
60-5790-50-99	GTUA-MOSS TREAT/DIST BONDS 2011	296,876	296,754	296,044	294,998	298,648
60-5791-50-99	GTUA CONT REV BOND-SERIES 2011-A	148,282	150,460	152,296	149,094	150,576
60-5792-50-99	GTUA-TEXOMA WATER RIGHTS PRO.	292,720	293,981	294,851	295,344	295,470
60-????-50-99	GTUA-CONT REV BOND-Water 2022	188,610	190,937	188,108	190,245	187,221
	Subtotal Transfers	2,335,415	2,514,641	2,513,147	2,510,676	2,528,898
60-5454-99-99	2020 GO REFUNDING	81,867	81,092	81,611	80,823	81,329
60-5473-99-99	2012 CO SUMP	29,688	29,732	29,872	29,962	29,261
60-5474-99-99	2013 CERTIFICATES OF OBLIGATION	394,369	391,187	392,800	394,137	395,200
60-5476-99-99	2015 CERTIFICATES OF OBLIGATION	653,813	655,906	652,706	653,538	653,313
60-5477-99-99	2016 GO REFUNDING AND SUMP	117,950	118,142	119,002	95,816	95,357
60-5478-99-99	2014 GO	122,049	122,265	122,337	122,265	122,292
60-5481-99-99	2017 REFUNDING	121,889	121,429	122,592	120,381	123,136
60-????-99-99	2023 CO	727,214	730,863	730,738	729,863	728,238
60-????-99-99	2024 CO I-35 Utility Relocation	0	100,000	100,000	100,000	100,000
60-5499-99-99	MISCELLANEOUS SERVICES	7,000	7,000	7,000	7,000	7,000
	Subtotal OBLIGATIONS	2,255,840	2,357,615	2,358,658	2,333,785	2,335,125
	NON-DEPARTMENTAL	4,591,255	4,872,256	4,871,805	4,844,460	4,864,023

**CITY OF GAINESVILLE
BUDGET 2024-2028
SOLID WASTE FUND SUMMARY**

	2023-24	2024-25	2025-26	2026-27	2027-28
	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET
BEGINNING BALANCE OCTOBER 1	5,129,394	5,187,971	5,259,185	5,288,397	5,360,149
REVENUES	5,675,736	5,856,756	5,856,756	6,089,991	6,089,991
TOTAL FUNDS AVAILABLE	10,805,130	11,044,727	11,115,941	11,378,388	11,450,139
EXPENDITURES					
RESIDENTIAL	740,870	759,676	1,160,159	917,091	832,608
LANDFILL/DISPOSAL	2,154,245	2,186,934	2,244,953	2,322,244	2,650,009
COM'L/MULTIFAMILY	849,861	804,999	819,498	1,066,751	1,210,018
TRANSFER STATION	617,397	673,987	242,665	384,132	255,730
NON-DEPT'L	1,254,786	1,359,946	1,360,269	1,328,020	1,329,918
TOTAL EXPENDITURES	5,617,159	5,785,542	5,827,544	6,018,239	6,278,283
ENDING BALANCE SEPTEMBER 30	5,187,971	5,259,185	5,288,397	5,360,149	5,171,856
INCREASE/DECREASE					
IN FUND BALANCE	58,577	71,214	29,212	71,752	(188,293)

**CITY OF GAINESVILLE
FIVE-YEAR BUDGET 2024-2028
SOLID WASTE FUND - REVENUES**

ACCOUNT NUMBER	DESCRIPTION	2023-24 BUDGET	2024-25 BUDGET	2025-26 BUDGET	2026-27 BUDGET	2027-28 BUDGET
68-4621-00-00	PENALTIES	29,136	29,136	29,136	29,136	29,136
68-4650-00-00	SOLID WASTE REV-RESIDENTAL	1,440,000	1,497,600	1,497,600	1,557,504	1,557,504
68-4651-00-00	SOLID WASTE REV-COM'L BAG/CART	154,000	160,160	160,160	166,566	166,566
68-4652-00-00	SOLID WASTE REV-MULTIFAMILY	47,800	49,712	49,712	51,700	51,700
68-4654-00-00	S/W ROLL-OFF/COMPACTOR RENT	138,300	143,832	143,832	149,585	149,585
68-4655-00-00	S/W ROLL-OFF COMPACTOR DEL FEE	13,500	14,040	14,040	14,602	14,602
68-4656-00-00	S/W ROLL-OFF/COMPACTOR PU FEES	1,490,000	1,549,600	1,549,600	1,611,584	1,611,584
68-4660-00-00	TRANSFER STATION	390,000	405,600	405,600	421,824	421,824
68-4661-00-00	SMALL CONTAINER XPU & DEL FEES	1,895,000	1,970,800	1,970,800	2,049,632	2,049,632
68-4662-00-00	CARDBOARD COLLECTION FEES	38,000	39,520	39,520	41,101	41,101
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	(50,000)	(38,760)	(38,760)	(38,760)	(38,760)
	SUBTOTAL COLLECTION/DISPOSAL FEES	5,585,736	5,821,756	5,821,756	6,054,991	6,054,991
68-4701-00-00	INTEREST REVENUE	80,000	25,000	25,000	25,000	25,000
68-4709-00-00	MISCELLANEOUS REVENUE	10,000	10,000	10,000	10,000	10,000
68-4798-00-00	RECYCLING REVENUES	0	0	0	0	0
	SUBTOTAL OTHER REVENUES	90,000	35,000	35,000	35,000	35,000
	TOTAL REVENUES	5,675,736	5,856,756	5,856,756	6,089,991	6,089,991

FY 2025: 4% increase

FY 2027: 4% increase

CITY OF GAINESVILLE
BUDGET 2024-2028
SOLID WASTE FUND SUMMARY BY DIVISION

DIVISION	2023-24	2024-25	2025-26	2026-27	2027-28
	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET
RESIDENTIAL	740,870	759,676	1,160,159	917,091	832,608
LANDFILL/DISPOSAL	2,154,245	2,186,934	2,244,953	2,322,244	2,650,009
COM'L/MULTIFAMILY	849,861	804,999	819,498	1,066,751	1,210,018
TRANSFER STATION	617,397	673,987	242,665	384,132	255,730
NON-DEPT'L	1,254,786	1,359,946	1,360,269	1,328,020	1,329,918
TOTAL	5,617,159	5,785,542	5,827,544	6,018,239	6,278,283

CITY OF GAINESVILLE
BUDGET 2024-2028
SOLID WASTE FUND SUMMARY BY CATEGORY

CATEGORY	2023-24	2024-25	2025-26	2026-27	2027-28
	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET
SALARIES AND BENEFITS	1,353,503	1,405,864	1,456,758	1,509,666	1,564,682
SUPPLIES	378,400	352,700	355,349	369,179	381,566
MAINTENANCE	425,300	338,500	339,200	342,800	344,800
SERVICES	1,776,635	1,795,533	1,841,969	1,898,573	1,948,317
MINOR EQUIPMENT/PROJ.	0	0	0	0	0
CAPITAL	428,535	533,000	474,000	570,000	709,000
NON-DEPARTMENTAL	1,254,786	1,359,946	1,360,269	1,328,020	1,329,918
TOTAL	5,617,159	5,785,542	5,827,544	6,018,239	6,278,283

CITY OF GAINESVILLE
FIVE-YEAR BUDGET 2024-2028
SOLID WASTE FUND RESIDENTIAL COLLECTIONS

ACCOUNT NUMBER	DESCRIPTION	2023-24	2024-25	2025-26	2026-27	2027-28
		BUDGET	BUDGET	BUDGET	BUDGET	BUDGET
68-5101-23-33	SALARIES	363,232	375,219	387,601	400,392	413,605
68-5106-23-33	OVERTIME	15,000	15,495	16,006	16,535	17,080
68-5107-23-33	HOLIDAY PAY	1,500	1,550	1,601	1,653	1,708
68-5110-23-33	LONGEVITY	3,120	3,450	3,780	4,110	4,440
68-5111-23-33	RETIREMENT	50,319	52,838	54,598	56,415	58,290
68-5112-23-33	FICA	29,385	30,483	31,499	32,547	33,629
68-5116-23-33	HEALTH/LIFE INSURANCE	46,844	50,123	53,632	57,386	61,403
68-5118-23-33	WORKER COMPENSATION	13,434	13,434	13,434	13,434	13,434
68-5119-23-33	OTHER PAYROLL EXPENSE	1,260	2,760	2,760	2,760	2,760
	SUBTOTAL SALARIES AND BENEFITS	524,094	545,351	564,910	585,231	606,349
68-5201-23-33	OFFICE SUPPLIES	3,000	3,200	3,200	3,300	3,300
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	82,000	82,000	84,649	87,383	90,205
68-5299-23-33	MISCELLANEOUS SUPPLIES	3,500	4,500	4,500	4,500	5,000
	SUBTOTAL SUPPLIES	91,000	92,200	94,849	97,783	101,105
68-5302-23-33	BUILDING MAINTENANCE	10,000	2,000	2,000	2,000	2,000
68-5304-23-33	MACHINERY & EQUIPMENT MAINT.	45,000	50,000	50,000	50,000	52,000
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
	SUBTOTAL MAINTENANCE	74,700	71,800	71,900	71,900	73,900
68-5401-23-33	COMMUNICATIONS	7,500	7,575	7,651	7,727	7,805
68-5402-23-33	DUES & SUBSCRIPTIONS	250	250	250	250	250
68-5403-23-33	GENERAL INSURANCE	11,100	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	3,606	2,600	2,600	2,600	2,600
68-5455-23-33	UNIFORM PURCHASE/RENTAL	2,220	2,600	2,600	3,000	3,000
68-5460-23-33	OFFICE EQUIPMENT RENTAL	1,000	700	700	800	800
68-5499-23-33	MISCELLANEOUS SERVICES	1,300	1,400	1,500	1,500	1,500
	SUBTOTAL SERVICES	51,076	50,325	50,501	51,177	51,255
68-5504-23-33	MACHINERY & EQUIPMENT	0	0	0	0	0
	SUBTOTAL MINOR EQUIPMENT/PROJECTS	0	0	0	0	0
68-6504-23-33	MACHINE & EQUIPMENT	0	0	378,000	111,000	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	378,000	111,000	0
RESIDENTIAL OPERATIONS		740,870	759,676	1,160,159	917,091	832,608

CITY OF GAINESVILLE
FIVE-YEAR BUDGET 2024-2028
SOLID WASTE FUND LANDFILL DISPOSAL LONG HAUL

ACCOUNT NUMBER	DESCRIPTION	2023-24	2024-25	2025-26	2026-27	2027-28
		BUDGET	BUDGET	BUDGET	BUDGET	BUDGET
68-5101-23-34	SALARIES	209,075	215,974	223,102	230,464	238,069
68-5106-23-34	OVERTIME	17,000	17,561	18,141	18,739	19,358
68-5107-23-34	HOLIDAY PAY	1,800	1,859	1,921	1,984	2,050
68-5110-23-34	LONGEVITY	360	480	600	720	840
68-5111-23-34	RETIREMENT	29,899	31,277	32,323	33,403	34,518
68-5112-23-34	FICA	17,460	18,044	18,648	19,271	19,914
68-5116-23-34	HEALTH/LIFE INSURANCE	31,212	33,397	35,735	38,236	40,913
68-5118-23-34	WORKER COMPENSATION	9,038	9,038	9,038	9,038	9,038
	SUBTOTAL SALARIES AND BENEFITS	315,844	327,631	339,506	351,855	364,699
68-5201-23-34	OFFICE SUPPLIES	200	200	200	200	200
68-5206-23-34	FUELS OILS LUBRICANTS	89,000	89,000	89,000	94,616	100,586
68-5299-23-34	MISCELLANEOUS SUPPLIES	1,000	1,000	1,000	1,100	1,100
	SUBTOTAL SUPPLIES	90,200	90,200	90,200	95,916	101,886
68-5302-23-34	BUILDING MAINTENANCE	2,000	2,000	2,000	2,200	2,200
68-5304-23-34	MACHINERY & EQUIPMENT MAINT.	70,000	47,000	47,000	50,000	50,000
68-5305-23-34	VEHICLE MAINTENANCE	1,400	1,400	1,400	1,600	1,600
68-5311-23-34	MACHINEY & EQUIPEMTN RENTAL	20,000	20,000	20,000	20,000	20,000
68-5319-23-34	SOFTWARE MAINTENANCE	15,000	15,000	15,000	15,000	15,000
68-5399-23-34	MISCELLANEOUS MAINTENANCE	600	700	700	800	800
	SUBTOTAL MAINTENANCE	109,000	86,100	86,100	89,600	89,600
68-5401-23-34	COMMUNICATIONS	1,000	1,000	1,000	1,000	1,000
68-5403-23-34	GENERAL INSURANCE	15,000	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	1,000	1,000	1,200	1,200
68-5408-23-34	ELECTRIC UTILITY SERVICE	10,201	10,303	10,406	10,510	10,615
68-5409-23-34	CONTRACTUAL SERVICES	65,000	65,000	65,000	70,000	70,000
68-5455-23-34	UNIFORM PURCHASE/RENTAL	1,000	250	250	250	250
68-5470-23-34	LANDFILL TIPPING FEE	1,490,000	1,534,700	1,580,741	1,628,163	1,677,008
68-5499-23-34	MISCELLANEOUS SERVICES	55,000	55,000	55,000	58,000	58,000
	SUBTOTAL SERVICES	1,639,201	1,683,003	1,729,147	1,784,873	1,833,823
68-6501-23-34	LAND IMPROVEMENTS	0	0	0	0	0
68-6504-23-34	MACHINERY & EQUIPMENT	0	0	0	0	260,000
	SUBTOTAL CAPITAL	0	0	0	0	260,000
	LANDFILL DISPOSAL/LONG HAUL	2,154,245	2,186,934	2,244,953	2,322,244	2,650,009

CITY OF GAINESVILLE
FIVE-YEAR BUDGET 20243-2028
SOLID WASTE FUND COMMERCIAL/MULTIFAMILY COLLECTIONS

ACCOUNT NUMBER	DESCRIPTION	2023-24	2024-25	2025-26	2026-27	2027-28
		BUDGET	BUDGET	BUDGET	BUDGET	BUDGET
68-5101-23-37	SALARIES	248,551	256,753	265,226	273,978	283,020
68-5106-23-37	OVERTIME	20,000	20,660	21,342	22,046	22,774
68-5107-23-37	HOLIDAY PAY	3,500	3,616	3,735	3,858	3,985
68-5110-23-37	LONGEVITY	2,100	2,400	2,700	3,000	3,300
68-5111-23-37	RETIREMENT	36,012	37,682	38,952	40,262	41,614
68-5112-23-37	FICA	21,030	21,740	22,472	23,228	24,008
68-5116-23-37	HEALTH/LIFE INSURANCE	39,015	41,746	44,668	47,795	51,141
68-5118-23-37	WORKER COMPENSATION	10,886	10,886	10,886	10,886	10,886
68-5119-23-37	OTHER PAYROLL EXPENSE	750	750	750	750	750
	SUBTOTAL SALARIES AND BENEFITS	381,844	396,232	410,731	425,803	441,477
68-5201-23-37	OFFICE SUPPLIES	500	500	500	550	550
68-5206-23-37	FUELS OILS LUBRICANTS	145,000	145,000	145,000	148,031	151,124
68-5299-23-37	MISCELLANEOUS SUPPLIES	1,500	1,750	1,750	1,750	1,750
	SUBTOTAL SUPPLIES	147,000	147,250	147,250	150,331	153,424
68-5304-23-37	MACHINERY & EQUIPMENT MAINT.	150,000	120,000	120,000	120,000	120,000
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
	SUBTOTAL MAINTENANCE	164,500	134,500	134,500	134,600	134,600
68-5401-23-37	COMMUNICATIONS	1,000	500	500	500	500
68-5403-23-37	GENERAL INSURANCE	15,017	15,017	15,017	15,017	15,017
68-5404-23-37	PROFESSIONAL FEES	2,500	2,500	2,500	2,500	3,000
68-5406-23-37	TRAINING	2,500	2,500	2,500	2,500	2,500
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	26,500	2,500	2,500	2,500	2,500
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
	SUBTOTAL SERVICES	55,517	31,017	31,017	31,017	31,517
68-5515-23-37	CARTS	0	0	0	0	0
	SUBTOTAL MINOR EQUIPMENT/PROJ	0	0	0	0	0
68-6504-23-37	MACHINERY & EQUIPMENT	0	0	0	229,000	353,000
68-6515-23-37	CARTS	36,000	35,000	35,000	35,000	35,000
68-6519-23-37	METAL REFUSE CONTAINERS	65,000	61,000	61,000	61,000	61,000
	SUBTOTAL CAPITAL	101,000	96,000	96,000	325,000	449,000
	COMMERCIAL/MULTIFAMILY	849,861	804,999	819,498	1,066,751	1,210,018

CITY OF GAINESVILLE
FIVE-YEAR BUDGET 2024-2028
SOLID WASTE FUND TRANSFER STATION

ACCOUNT NUMBER	DESCRIPTION	2023-24	2024-25	2025-26	2026-27	2027-28
		BUDGET	BUDGET	BUDGET	BUDGET	BUDGET
68-5101-23-38	SALARIES	84,718	87,514	90,402	93,385	96,467
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	2,100	2,160	2,220	2,280	2,340
68-5111-23-38	RETIREMENT	12,197	12,749	13,165	13,594	14,038
68-5112-23-38	FICA	7,123	7,355	7,595	7,843	8,099
68-5116-23-38	HEALTH/LIFE INSURANCE	15,606	16,698	17,867	19,118	20,456
68-5118-23-38	WORKER COMPENSATION	3,687	3,700	3,700	3,700	3,700
68-5119-23-38	OTHER PAYROLL EXPENSE	750	750	750	750	750
	SUBTOTAL SALARIES AND BENEFITS	131,721	136,649	141,611	146,777	152,158
68-5201-23-38	OFFICE SUPPLIES	1,000	1,000	1,000	1,100	1,100
68-5202-23-38	POSTAGE	200	50	50	50	50
68-5206-23-38	FUELS OILS LUBRICANTS	47,000	20,000	20,000	22,000	22,000
68-5299-23-38	MISCELLANEOUS SUPPLIES	2,000	2,000	2,000	2,000	2,000
	SUBTOTAL SUPPLIES	50,200	23,050	23,050	25,150	25,150
68-5302-23-38	BUILDING MAINTENANCE	10,000	4,000	4,000	4,000	4,000
68-5304-23-38	MACHINERY & EQUIPMENT MAINT.	65,000	40,000	40,000	40,000	40,000
68-5305-23-38	VEHICLE MAINTENANCE	600	600	700	700	700
68-5399-23-38	MISCELLANEOUS MAINTENANCE	1,500	1,500	2,000	2,000	2,000
	SUBTOTAL MAINTENANCE	77,100	46,100	46,700	46,700	46,700
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	1,100	1,100	1,100
68-5408-23-38	ELECTRIC UTILITY SERVICE	1,652	1,669	1,685	1,702	1,719
68-5441-23-38	SOLID WASTE UTILITY SERVICE	2,025	2,106	2,106	2,190	2,190
68-5442-23-38	WATER/SEWER UTILITY SERVICE	3,114	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
68-5455-23-38	UNIFORM PURCHASE/RENT	500	500	500	500	500
68-5499-23-38	MISCELLANEOUS SERVICES	2,750	3,000	3,000	3,000	3,200
	SUBTOTAL SERVICES	30,841	31,188	31,304	31,505	31,722
68-6502-23-38	BUILDING	0	0	0	0	0
68-6504-23-38	MACHINERY & EQUIPMENT	327,535	437,000	0	134,000	0
68-6505-23-38	VEHICLE	0	0	0	0	0
68-6510-23-38	STREET, ROAD & BRIDGE	0	0	0	0	0
	SUBTOTAL CAPITAL	327,535	437,000	0	134,000	0
	TRANSFER STATION	617,397	673,987	242,665	384,132	255,730

**CITY OF GAINESVILLE
 FIVE-YEAR BUDGET 2024-2028
 SOLID WASTE FUND NON-DEPARTMENTAL**

ACCOUNT NUMBER	DESCRIPTION	2023-24	2024-25	2025-26	2026-27	2027-28
		BUDGET	BUDGET	BUDGET	BUDGET	BUDGET
68-5701-50-99	TRANSFER TO GENERAL FUND	765,131	801,857	801,857	801,857	801,857
68-5701-50-99	TRANSFER-GENERAL FUND FRAN	223,805	292,000	292,000	292,000	292,000
	SUBTOTAL TRANSFERS OUT	988,936	1,093,857	1,093,857	1,093,857	1,093,857
68-5477-99-99	2016 GO REFUNDING	31,411	31,603	32,018	0	0
68-5482-99-99	2018 CO	234,439	234,485	234,394	234,163	236,061
	SUBTOTAL OTHER	265,850	266,089	266,412	234,163	236,061
	SOLID WASTE NON-DEPARTMENTAL	1,254,786	1,359,946	1,360,269	1,328,020	1,329,918

CITY OF GAINESVILLE
FIVE-YEAR BUDGET 2024 - 2028
STORMWATER UTILITY FUND SUMMARY

	2023-24	2024-25	2025-26	2026-27	2027-28
	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET
BEGINNING BALANCE OCTOBER 1	13,624,727	13,554,835	13,625,879	13,561,736	13,624,411
REVENUES	1,373,117	1,361,619	1,363,373	1,362,411	1,359,927
TOTAL FUNDS AVAILABLE	14,997,844	14,916,455	14,989,252	14,924,147	14,984,338
EXPENDITURES					
OPERATIONS	541,092	414,272	546,905	442,832	421,063
NON-DEPARTMENTAL	901,916	876,303	880,612	856,904	859,908
TOTAL EXPENDITURES	1,443,008	1,290,576	1,427,516	1,299,737	1,280,972
ENDING BALANCE SEPTEMBER 30	13,554,835	13,625,879	13,561,736	13,624,411	13,703,366
INCREASE(DECREASE)					
IN FUND BALANCE	(69,892)	71,044	(64,143)	62,675	78,955

CITY OF GAINESVILLE
FIVE-YEAR BUDGET 2024-2028
STORMWATER UTILITY FUND REVENUES

ACCOUNT NUMBER	DESCRIPTION	2023-24	2024-25	2025-26	2026-27	2027-28
		BUDGET	BUDGET	BUDGET	BUDGET	BUDGET
67-4630-00-00	RESIDENTIAL STORMWTR REVENUE	235,000	235,000	235,000	235,000	235,000
67-4631-00-00	COMMERCIAL STORMWTR REVENUE	684,000	684,000	684,000	684,000	684,000
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)	(1,000)	(1,000)	(1,000)	(1,000)
	SUBTOTAL UTILITY REVENUES	955,000	969,000	969,000	969,000	969,000
67-4701-00-00	INTEREST REVENUE	30,000	5,000	5,000	5,000	5,000
67-4930-00-00	TRANSFER FROM DEBT SERVICE FUND	388,117	387,619	389,373	388,411	385,927
	SUBTOTAL OTHER REVENUES	418,117	392,619	394,373	393,411	390,927
	TOTAL STORMWATER FUND REVENUES	1,373,117	1,361,619	1,363,373	1,362,411	1,359,927

CITY OF GAINESVILLE
 FIVE-YEAR BUDGET 2024-2028
 STORMWATER FUND BY CATEGORY

Category	2023-24 BUDGET	2024-25 BUDGET	2025-26 BUDGET	2026-27 BUDGET	2027-28 BUDGET
SALARIES AND BENEFITS	119,142	123,822	128,555	133,482	138,613
SUPPLIES	3,350	3,450	3,550	3,650	3,650
MAINTENANCE	19,400	19,500	20,600	21,600	21,700
SERVICES	38,700	32,500	39,200	40,100	42,100
MINOR EQUIPMENT	0	0	0	0	0
CAPITAL	360,500	235,000	355,000	244,000	215,000
NON-DEPARTMENTAL	901,916	876,303	880,612	856,904	859,908
TOTAL	1,443,008	1,290,576	1,427,516	1,299,737	1,280,972

CITY OF GAINESVILLE
FIVE-YEAR BUDGET 2024-2028
STORMWATER UTILITY FUND

ACCOUNT NUMBER	DESCRIPTION	2023-24	2024-25	2025-26	2026-27	2027-28
		BUDGET	BUDGET	BUDGET	BUDGET	BUDGET
67-5101-16-36	SALARIES	80,253	82,901	85,637	88,463	91,382
67-5106-16-36	OVERTIME	2,500	2,583	2,668	2,756	2,847
67-5107-16-36	HOLIDAY PAY	189	195	202	208	215
67-5110-16-36	LONGEVITY	240	360	480	600	720
67-5111-16-36	RETIREMENT	10,897	11,409	11,800	12,203	12,619
67-5112-16-36	FICA	6,363	6,582	6,807	7,040	7,280
67-5116-16-36	HEALTH/LIFE INSURANCE	15,606	16,698	17,867	19,118	20,456
67-5118-16-36	WORKER'S COMP	3,094	3,094	3,094	3,094	3,094
	SUBTOTAL SALARIES AND BENEFITS	119,142	123,822	128,555	133,482	138,613
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	500	500	500	500
67-5221-16-36	SAFETY SUPPLIES	750	750	750	750	750
67-5299-16-36	MISCELLANEOUS SUPPLIES	500	500	500	600	600
	SUBTOTAL SUPPLIES	3,350	3,450	3,550	3,650	3,650
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	16,000	17,000	18,000	18,000
	SUBTOTAL MAINTENANCE	19,400	19,500	20,600	21,600	21,700
67-5403-16-36	GENERAL INSURANCE	7,000	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	14,000	20,000	20,000	22,000
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
	SUBTOTAL SERVICES	38,700	32,500	39,200	40,100	42,100
67-6504-16-36	MACHINERY & EQUIPMENT	330,500	160,000	325,000	79,000	115,000
67-6505-16-36	VEHICLE	0	0	0	65,000	0
67-6520-16-36	STORMWATER DRAINAGEWAY IMPROVE	30,000	75,000	30,000	100,000	100,000
	SUBTOTAL CAPITAL	360,500	235,000	355,000	244,000	215,000
	STORMWATER OPERATIONS	541,092	414,272	546,905	442,832	421,063

CITY OF GAINESVILLE
FIVE-YEAR BUDGET 2024-2028
STORMWATER UTILITY FUND NON-DEPARTMENTAL

ACCOUNT NUMBER	DESCRIPTION	2023-24	2024-25	2025-26	2026-27	2027-28
		BUDGET	BUDGET	BUDGET	BUDGET	BUDGET
67-5701-16-36	TRANSFER TO GENERAL FUND	228,668	228,668	228,668	228,668	228,668
67-5730-50-99	TRANSFER TO DEBT SERVICES	150,483	149,915	151,350	148,621	152,022
	TOTAL TRANSFERS OUT	379,151	378,583	380,018	377,289	380,690
67-5469-99-99	2020 GO REFUNDING	91,313	90,449	91,028	90,149	90,713
67-5472-99-99	2012 REFUNDING GO's	24,308	0	0	0	0
67-5473-99-99	2012 CO	108,858	109,016	109,531	109,861	107,290
67-5477-99-99	2016 GO REFUNDING	121,183	121,352	122,199	103,495	102,999
67-5478-99-99	2014 GO	84,756	84,906	84,956	84,906	84,925
67-5810-99-99	2017 REFFUNDING GO	92,347	91,998	92,879	91,204	93,291
	Subtotal Debt Service	522,765	497,720	500,593	479,615	479,218
	TOTAL NON-DEPARTMENTAL	901,916	876,303	880,612	856,904	859,908

CITY OF GAINESVILLE
Five-Year BUDGET 2024-2028
I & S FUND

ACCOUNT NUMBER	DESCRIPTION	2023-24	2024-25	2025-26	2026-27	2027-28
		BUDGET	BUDGET	BUDGET	BUDGET	BUDGET
	BEGINNING BALANCE OCTOBER 1	1,848,115	1,831,343	1,831,342	1,831,342	1,831,342
REVENUES						
30-4001-00-00	CURRENT TAXES RESOLVED	2,292,353	2,408,777	2,528,491	2,657,019	2,789,119
30-4002-00-00	DELINQUENT TAXES RESOLVED	23,000	21,972	21,546	22,826	21,861
30-4003-00-00	PENALTY AND INTEREST	19,000	19,000	19,000	19,000	19,000
	Subtotal Tax Revenues	2,334,353	2,449,749	2,569,037	2,698,845	2,829,980
30-4701-00-00	INTEREST REVENUE	31,423	10,000	10,000	10,000	10,000
30-4715-00-00	DEVELOPMENT FEE-CEMETARY-DIV27	18,000	18,000	18,000	18,000	18,000
	Subtotal Other Revenues	49,423	28,000	28,000	28,000	28,000
30-4967-00-00	TRANSFER FROM STORMWATER	150,483	149,915	151,350	148,621	152,022
	Subtotal Transfers In	150,483	149,915	151,350	148,621	152,022
	TOTAL REVENUES	2,534,260	2,627,664	2,748,388	2,875,466	3,010,002
	TOTAL FUNDS AVAILABLE	4,382,375	4,459,006	4,579,730	4,706,809	4,841,344
EXPENDITURES						
30-5404-13-10	PROFESSIONAL FEES	12,500	12,500	12,500	12,500	12,500
30-5454-13-10	2020 GENERAL OBLIGATION REFUNDING	141,692	140,351	141,250	139,886	140,761
30-5455-13-10	2022 CERT. OF OBLIGATION	490,831	490,253	487,625	486,700	486,825
30-5472-13-10	2012 REFUNDING GO'S	112,717	0	0	0	0
30-5473-13-10	2012 CERT. OF OBLIGATION	59,377	59,463	59,744	59,924	58,522
30-5477-13-10	2014 GENERAL OBLIGATION BONDS	132,220	132,454	132,532	132,454	132,483
30-5477-13-10	2016 GO & PARTIAL REFUNDING 2007	303,108	304,119	307,009	152,953	152,220
30-5481-13-10	2017 REFUNDING GO'S	150,483	149,915	151,350	148,621	152,022
30-5482-13-10	2018 CERT. OF OBLIGATION	275,101	275,155	275,047	274,777	277,004
30-????-13-10	2024 CERT. OF OBLIGATION	0	191,375	306,125	297,875	226,250
30-????-13-10	2026 CERT. OF OBLIGATION	0	0	0	302,500	507,250
30-5499-13-10	MISCELLANEOUS SERVICES	150,000	150,000	150,000	150,000	150,000
	Subtotal Debt Service	1,828,029	1,905,585	2,023,182	2,158,190	2,295,837
30-5723-50-99	GOLF 2016 REFUND	2,023	2,036	2,062	0	0
30-5760-50-99	UTILITY FUND 2020CO/2012CO/2014GO/2016	329,137	328,676	329,972	328,866	328,238
30-5761-50-99	AIRPORT FUND 2016 REFUND	3,726	3,749	3,798	0	0
30-5767-50-99	STORMWATER FUND 2020/2012/2014 CO/201	388,117	387,619	389,373	388,411	385,927
	Subtotal Transfers Out	723,003	722,079	725,206	717,277	714,165
	TOTAL EXPENDITURES	2,551,032	2,627,664	2,748,388	2,875,467	3,010,002
	ENDING BALANCE SEPTEMBER 30	1,831,343	1,831,342	1,831,342	1,831,342	1,831,342
	INCREASE/DECREASE	(16,772)	(0)	0	(0)	0

**CITY OF GAINESVILLE
FIVE-YEAR BUDGET 2023 - 2027
AIRPORT FUND SUMMARY**

	2023-24	2024-25	2025-26	2026-27	2027-28
	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET
BEGINNING BALANCE OCTOBER 1	3,122,842	3,131,691	3,132,689	3,134,489	3,163,798
REVENUES	2,019,803	2,078,084	1,974,347	1,894,908	1,500,698
TOTAL FUNDS AVAILABLE	5,142,645	5,209,776	5,107,036	5,029,398	4,664,496
EXPENDITURES					
OPERATIONS	1,989,228	2,055,338	1,950,749	1,847,600	1,449,915
NON-DEPARTMENTAL	21,726	21,749	21,798	18,000	18,000
TOTAL EXPENDITURES	2,010,954	2,077,087	1,972,547	1,865,600	1,467,915
 ENDING BALANCE SEPTEMBER 30	 3,131,691	 3,132,689	 3,134,489	 3,163,798	 3,196,582
 INCREASE(DECREASE)					
IN FUND BALANCE	8,849	998	1,800	29,309	32,783

CITY OF GAINESVILLE
FIVE-YEAR BUDGET 2024 - 2028
AIRPORT REVENUE

ACCOUNT NUMBER	DESCRIPTION	2023-24	2024-25	2025-26	2026-27	2027-28
		BUDGET	BUDGET	BUDGET	BUDGET	BUDGET
61-4701-00-00	INTEREST REVENUE	18,000	1,000	1,000	1,000	1,000
61-4704-00-00	AGRICULTURAL LEASE-HAY	3,000	2,660	2,660	2,660	2,660
61-4707-00-00	LAND RENTAL-GRAZING	8,000	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	1,228,500	1,228,500	1,228,500	1,228,500	1,228,500
61-4740-00-00	GROUND LEASE - MONTHLY	54,000	54,000	54,000	54,000	54,000
61-4741-00-00	GROUND LEASE - ANNUALLY	44,000	47,000	47,000	47,000	47,000
61-4788-00-00	TIE DOWN RENTAL	1,500	1,500	1,500	1,500	1,500
61-4789-00-00	MULTI-STOR HANGAR RENTAL - CFDI	25,000	26,000	26,000	26,000	26,000
61-4790-00-00	T-HANGAR RENTAL	74,177	78,999	83,738	86,251	88,838
61-4795-00-00	CATERING FEES REVENUE	5,000	5,500	6,000	6,000	6,000
61-4798-00-00	PILOT SUPPLIES - SALES	1,100	900	900	900	900
	SUBTOTAL OPERATING REVENUES	1,462,477	1,454,359	1,459,598	1,462,111	1,464,698
61-4803-00-00	GRANT REV.-RAMP TXDOT	50,000	25,000	50,000	10,000	36,000
61-4804-00-00	OTHER GRANT REVENUE	0	0	0	0	0
61-4807-00-00	GRANT REVENUE-TXDOT	463,600	585,000	415,000	419,000	0
	SUBTOTAL GRANT REVENUES	513,600	610,000	465,000	429,000	36,000
61-4930-00-00	TRANSFER FROM I & S	3,726	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	40,000	10,000	46,000	0	0
	SUBTOTAL TRANSFERS	43,726	13,726	49,749	3,798	0
	TOTAL AIRPORT REVENUES	2,019,803	2,078,084	1,974,347	1,894,908	1,500,698

**CITY OF GAINESVILLE
 FIVE-YEAR BUDGET 2024 - 2028
 AIRPORT FUND SUMMARY BY CATEGORY**

	2023-24	2024-25	2025-26	2026-27	2027-28
	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET
SALARIES AND BENEFITS	206,217	214,086	222,016	230,266	238,853
SUPPLIES	1,061,350	1,060,000	1,060,800	1,061,500	1,061,500
MAINTENANCE	24,300	24,300	25,100	27,100	28,100
SERVICES	60,361	60,952	61,833	63,733	64,462
MINOR EQUIPMENT	5,000	0	0	0	12,000
CAPITAL	632,000	696,000	581,000	465,000	45,000
NON-DEPARTMENTAL	21,726	21,749	21,798	18,000	18,000
TOTAL	2,010,954	2,077,087	1,972,547	1,865,600	1,467,915

CITY OF GAINESVILLE
FIVE-YEAR BUDGET 2024 - 2028
AIRPORT FUND OPERATIONS

ACCOUNT NUMBER	DESCRIPTION	2023-24 BUDGET	2024-25 BUDGET	2025-26 BUDGET	2026-27 BUDGET	2027-28 BUDGET
61-5101-10-10	SALARIES	139,208	143,802	148,547	153,449	158,513
61-5106-10-10	OVERTIME	5,000	5,165	5,335	5,512	5,693
61-6107-10-10	HOLIDAY PAY	1,200	1,240	1,281	1,323	1,366
61-5110-10-10	LONGEVITY	1,320	1,470	1,620	1,770	1,920
61-5111-10-10	RETIREMENT	20,048	20,949	21,626	22,325	23,046
61-5112-10-10	FICA	11,707	12,086	12,477	12,880	13,296
61-5116-10-10	HEALTH/LIFE INSURANCE	23,435	25,075	26,831	28,709	30,719
61-5118-10-10	WORKER COMPENSATION	2,739	2,739	2,739	2,739	2,739
61-5119-10-10	OTHER PAYROLL EXPENSE	1,560	1,560	1,560	1,560	1,560
	SUBTOTAL SALARIES AND BENEFITS	206,217	214,086	222,016	230,266	238,853
61-5201-10-10	OFFICE SUPPLIES	2,000	2,000	2,000	2,100	2,100
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	300	300	300
61-5227-10-10	AVGAS/JETA FUEL	1,050,000	1,050,000	1,050,000	1,050,000	1,050,000
61-5290-10-10	SPECIAL EVENTS	600	600	650	650	650
61-5295-10-10	CATERING SUPPLIES	3,500	3,500	4,000	4,000	4,000
61-5298-10-10	PILOT SUPPLIES FOR RE-SALE	1,000	650	750	750	750
61-5299-10-10	MISCELLANEOUS SUPPLIES	1,000	1,000	1,100	1,200	1,200
	SUBTOTAL SUPPLIES	1,061,350	1,060,000	1,060,800	1,061,500	1,061,500
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	1,500	1,500	1,500	1,500	1,500
61-5306-10-10	INSTRUMENT MAINTENANCE	4,000	4,000	4,000	4,500	4,500
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
	SUBTOTAL MAINTENANCE	24,300	24,300	25,100	27,100	28,100
61-5401-10-10	COMMUNICATIONS	4,000	3,500	3,500	3,500	3,500
61-5402-10-10	DUES & SUBSCRIPTIONS	2,250	2,250	2,250	2,250	2,250
61-5403-10-10	GENERAL INSURANCE	15,908	16,369	16,844	17,333	17,835
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	2,000	2,000	2,000	2,000
61-5408-10-10	ELECTRIC UTILITY SERVICE	15,608	15,608	15,764	15,922	16,081
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	3,000	3,000
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	1,352	1,352	1,406	1,406
61-5442-10-10	WATER/SEWER UTILITY SERVICE	2,595	2,673	2,673	2,673	2,740
61-5446-10-10	STORM WATER UTILITY FEES	3,700	3,450	3,450	3,450	3,450
61-5480-10-10	PROPERTY TAX EXPENSE	500	1,000	1,000	1,000	1,000
	SUBTOTAL SERVICES	60,361	60,952	61,833	63,733	64,462

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	37,000	0	100,000	0	0
61-6503-10-10	FURNITURE & FIXTURES	0	0	0	0	0
61-6504-10-10	MACHINERY & EQUIPMENT	20,000	24,000	0	0	0
61-6505-10-10	MOTOR VEHICLES	0	0	0	0	0
61-6507-10-10	IMPROVEMENTS OTHER THAN BUILDINGS	575,000	672,000	481,000	465,000	45,000
SUBTOTAL CAPITAL		632,000	696,000	581,000	465,000	45,000
AIRPORT OPERATIONS		1,989,228	2,055,338	1,950,749	1,847,600	1,449,915

CITY OF GAINESVILLE
 FIVE-YEAR BUDGET 2024 - 2028
 AIRPORT FUND NON-DEPARATMENTAL

ACCOUNT NUMBER	DESCRIPTION	2023-24	2024-25	2025-26	2026-27	2027-28
		BUDGET	BUDGET	BUDGET	BUDGET	BUDGET
61-5465-99-99	TRUCK LEASE	18,000	18,000	18,000	18,000	18,000
61-5477-99-99	DEBT EXPENSE 2016 REFUNDING	3,726	3,749	3,798	0	0
	AIRPORT NON-DEPARTMENTAL	21,726	21,749	21,798	18,000	18,000

**CITY OF GAINESVILLE
FIVE-YEAR BUDGET 2024-2028
ASSIGNED FUND**

ACCOUNT NUMBER	2023-24	2024-25	2025-26	2026-27	2027-28
	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET
BEGINNING BALANCE OCTOBER 1	5,398,726	1,551,060	1,509,060	1,470,060	1,515,060
REVENUES	150,000	75,000	75,000	75,000	75,000
	5,548,726	1,626,060	1,584,060	1,545,060	1,590,060
EXPENDITURES	3,997,666	117,000	114,000	30,000	0
	3,997,666	117,000	114,000	30,000	0
ENDING BALANCE SEPTEMBER 30	1,551,060	1,509,060	1,470,060	1,515,060	1,590,060
INCREASE(DECREASE) IN FUND BALANCE	(3,847,666)	(42,000)	(39,000)	45,000	75,000

**CITY OF GAINESVILLE
 FIVE-YEAR BUDGET 2024-2028
 ASSIGNED FUND REVENUES**

ACCOUNT NUMBER	DESCRIPTION	2023-24	2024-25	2025-26	2026-27	2027-28
		BUDGET	BUDGET	BUDGET	BUDGET	BUDGET
55-4701-00-00	INTEREST	100,000	25,000	25,000	25,000	25,000
55-4709-00-00	TRANS FROM HOT FUND	50,000	50,000	50,000	50,000	50,000
		150,000	75,000	75,000	75,000	75,000

**CITY OF GAINESVILLE
FIVE-YEAR BUDGET 2024-2028
ASSIGNED FUND**

ACCOUNT NUMBER	DESCRIPTION	2023-24	2024-25	2025-26	2026-27	2027-28
		BUDGET	BUDGET	BUDGET	BUDGET	BUDGET
55-5405-13-10	PROFESSIONAL FEES	270,000	0	0	0	0
55-5408-10-15	DEMOLITIONS	100,000	0	0	0	0
55-5499-10-10	MISC SERVICES	242,000	0	0	0	0
55-6504-16-46	RADIO EQUIPMENT	1,214,000	0	0	0	0
55-6504-15-23	FIRE EQUIPMENT	0	0	114,000	0	0
55-6505-14-22	PD VEHICLES	216,187	87,000	0	0	0
55-6506-24-48	SOFTWARE	664,479	0	0	0	0
55-6510-50-99	SUMP	1,041,000	30,000	0	30,000	0
55-5198-99-99	PENSION ADJUSTMENT	250,000	0	0	0	0
55-5701-50-99	TRANS TO GENERAL FUND	0	0	0	0	0
	ASSIGNED FUND OPERATIONS	3,997,666	117,000	114,000	30,000	0

**CITY OF GAINESVILLE
 FIVE-YEAR BUDGET 2024-2028
 GOLF COURSE FUND SUMMARY**

	2023-24	2024-25	2025-26	2026-27	2027-28
	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET
BEGINNING BALANCE OCTOBER 1	2,337	7,574	15,300	21,479	23,874
REVENUES	450,223	480,011	503,537	502,775	528,825
TOTAL FUNDS AVAILABLE	452,560	487,585	518,837	524,254	552,699
EXPENDITURES					
PRO SHOP	127,818	136,405	139,913	144,109	147,190
OPERATIONS	315,145	333,844	355,382	356,271	374,550
NON-DEPARTMENTAL	2,023	2,036	2,062	0	0
TOTAL EXPENDITURES	444,986	472,285	497,357	500,380	521,740
 ENDING BALANCE SEPTEMBER 30	 7,574	 15,300	 21,479	 23,874	 30,959
 INCREASE(DECREASE)					
IN FUND BALANCE	5,237	7,726	6,180	2,395	7,085

CITY OF GAINESVILLE
Five-Year BUDGET 2024-2028
GOLF COURSE FUND - REVENUES

ACCOUNT NUMBER	DESCRIPTION	2023-2024	2024-2025	2025-2026	2026-2027	2027-2028
		BUDGET	BUDGET	BUDGET	BUDGET	BUDGET
23-4502-00-00	GREEN FEES	130,000	140,000	160,000	160,000	170,000
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	37,000	37,000	40,000
23-4515-00-00	GOLF CART RENTAL	65,000	87,000	87,000	87,000	100,000
	SUBTOTAL	229,100	261,000	284,000	284,000	310,000
23-4622-00-00	INTEREST	50	25	25	25	25
23-4709-00-00	MISCELLANEOUS REVENUE	2,500	250	250	250	300
23-4725-00-00	COMMISSION MERCHANDISE	1,000	0	0	0	0
23-4766-00-00	ALCOHOL SALES	7,800	8,200	8,200	9,500	9,500
23-4771-00-00	PLAYERS PASS REVENUES	3,500	3,500	3,500	3,500	3,500
23-4776-00-00	GOLF MERCHANDISE	6,200	1,000	1,500	1,500	1,500
23-4777-00-00	VENDING REVENUES	5,000	5,000	5,000	5,000	5,000
23-4778-00-00	GOLF CONCESSIONS	50	6,000	6,000	6,000	6,000
	SUBTOTAL	26,100	23,975	24,475	25,775	25,825
23-4901-00-00	TRANSFER FROM GENERAL FUND	190,000	190,000	190,000	190,000	190,000
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	2,023	2,036	2,062	0	0
	SUBTOTAL	195,023	195,036	195,062	193,000	193,000
	REVENUES TOTAL	450,223	480,011	503,537	502,775	528,825

**CITY OF GAINESVILLE
 FIVE-YEAR BUDGET 2024-2028
 GOLF COURSE FUND SUMMARY**

Category	2023-2024	2024-2025	2025-2026	2026-2027	2027-2028
	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET
SALARIES AND BENEFITS	292,208	306,788	318,641	330,978	343,823
SUPPLIES	43,893	43,843	45,043	46,198	46,323
MAINTENANCE	20,750	21,050	24,050	24,200	24,250
SERVICES	74,112	76,569	77,561	79,004	79,344
CAPITAL	12,000	22,000	30,000	20,000	28,000
NON-DEPARTMENTAL	2,023	2,036	2,062	0	0
TOTAL	444,986	472,285	497,357	500,380	521,740

**CITY OF GAINESVILLE
FIVE-YEAR BUDGET 2024-2028
GOLF COURSE FUND PRO SHOP**

ACCOUNT NUMBER	DESCRIPTION	2023-24	2024-25	2025-26	2026-27	2027-28
		BUDGET	BUDGET	BUDGET	BUDGET	BUDGET
23-5101-18-10	SALARIES	46,717	48,259	49,851	51,496	53,196
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	420	570	720	870	1,020
23-5111-18-10	RETIREMENT	3,688	6,858	7,102	7,353	7,612
23-5112-18-10	FICA	3,820	3,957	4,097	4,242	4,391
23-5116-18-10	HEALTH/LIFE INSURANCE	7,803	8,349	8,934	9,559	10,228
23-5118-18-10	WORKER COMPENSATION	984	984	984	984	984
23-5119-18-10	OTHER PAYROLL EXPENSE	0	0	0	0	0
	SUBTOTAL SALARIES AND BENEFITS	66,232	71,869	74,676	77,591	80,619
23-5201-18-10	OFFICE SUPPLIES	230	230	230	260	260
23-5213-18-10	CONCESSION STAND SUPPLIES	4,000	4,000	4,000	4,000	4,000
23-5253-18-10	PRO SHOP MERCHANDISE	5,313	5,313	5,313	5,313	5,313
23-5299-18-10	MISCELLANEOUS SUPPLIES	700	700	800	800	800
	SUBTOTAL SUPPLIES	10,243	10,243	10,343	10,373	10,373
23-5399-18-10	MISCELLANEOUS MAINTENANCE	500	600	600	700	700
	SUBTOTAL MAINTENANCE	500	600	600	700	700
23-5401-18-10	COMMUNICATIONS	2,000	2,020	2,040	2,061	2,081
23-5403-18-10	GENERAL INSURANCE	63	63	63	63	63
23-5404-18-10	PROFESSIONAL FEES	100	200	200	300	300
23-5405-18-10	ADVERTISING	1,000	1,000	1,500	1,500	1,500
23-5406-18-10	TRAVEL TRAINING & SEMINARS	100	100	150	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	6,000	6,000	7,000	7,000
23-5423-18-10	GOLF CART RENTAL EXPENSE	12,000	12,000	12,000	12,000	12,000
23-5423-18-10	GOLF CART LEASE	23,250	23,250	23,250	23,250	23,250
23-5499-18-10	MISCELLANEOUS SERVICES	6,000	6,000	6,000	6,000	6,000
	SUBTOTAL SERVICES	50,843	53,693	54,294	55,445	55,497
	GOLF PRO SHOP	127,818	136,405	139,913	144,109	147,190

CITY OF GAINESVILLE
FIVE-YEAR BUDGET 2024-2028
GOLF COURSE FUND OPERATIONS

ACCOUNT NUMBER	DESCRIPTION	2023-24	2024-25	2025-26	2026-27	2027-28
		BUDGET	BUDGET	BUDGET	BUDGET	BUDGET
23-5101-18-47	SALARIES	147,226	152,084	157,103	162,288	167,643
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	2,460	2,700	2,940	3,180	3,420
23-5111-18-47	RETIREMENT	20,790	21,758	22,493	23,252	24,035
23-5112-18-47	FICA	12,141	12,552	12,977	13,415	13,867
23-5116-18-47	HEALTH/LIFE INSURANCE	31,212	33,397	35,735	38,236	40,913
23-5118-18-47	WORKER COMPENSATION	3,127	3,127	3,127	3,127	3,127
23-5119-18-47	OTHER PAYROLL EXPENSE	520	520	520	520	520
	SUBTOTAL SALARIES AND BENEFITS	225,976	234,919	243,965	253,387	263,203
23-5201-18-47	OFFICE SUPPLIES	300	300	300	325	325
23-5206-18-47	FUELS OILS LUBRICANTS	13,000	13,000	13,000	14,000	14,000
23-5207-18-47	SMALL TOOLS AND INSTRUMENTS	250	200	200	300	300
23-5208-18-47	CLEANING SUPPLIES	300	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	800	800	900	900	1,000
	SUBTOTAL SUPPLIES	33,650	33,600	34,700	35,825	35,950
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 SYSYEM 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
	SUBTOTAL MAINTENANCE	20,250	20,450	23,450	23,500	23,550
23-5401-18-47	COMMUNICATIONS	600	606	612	618	624
23-5403-18-47	GENERAL INSURANCE	3,000	3,000	3,000	3,000	3,000
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	7,000	6,500	6,565	6,631	6,697
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	2,000	2,020	2,040	2,061	2,081
23-5441-18-47	SOLID WASTE UTILITY SERVICE	5,044	5,044	5,044	5,044	5,170
23-5442-18-47	WATER/SEWER UTILITY SERVICE	2,675	2,755	2,755	2,755	2,824
23-5446-18-47	STORM WATER UTILITY FEES	100	100	100	100	100
23-5455-18-47	UNIFORM PURCHASE/RENTAL	500	500	600	600	600
23-5499-18-47	MISCELLANEOUS SERVICES	1,000	1,000	1,200	1,200	1,200
	SUBTOTAL SERVICES	23,269	22,875	23,267	23,559	23,847
23-6502-18-47	BUILDINGS	0	0	30,000	20,000	0
23-6504-23-34	MACHINERY & EQUIPMENT	0	22,000	0	0	28,000
23-6507-18-47	IMPROVEMENTS OTHER THAN BLDNGS	12,000	0	0	0	0
	SUBTOTAL CAPITAL	12,000	22,000	30,000	20,000	28,000

GOLF COURSE OPERATIONS

315,145

333,844

355,382

356,271

374,550

CITY OF GAINESVILLE
 FIVE-YEAR BUDGET 2024-2028
 GOLF COURSE FUND NON-DEPARTMENTAL

ACCOUNT NUMBER	DESCRIPTION	2023-24	2024-25	2025-26	2026-27	2027-28
		BUDGET	BUDGET	BUDGET	BUDGET	BUDGET
23-5477-99-99	2016 REFUNDING BONDS	2,023	2,036	2,062	0	0
	Subtotal Debt Service	2,023	2,036	2,062	0	0
	NON-DEPARTMENTAL	2,023	2,036	2,062	0	0



**APPENDIX B- SCHEDULE OF REPORTS AND REVIEWS
FOR CITY COUNCIL AND MANAGEMENT**

October		<ol style="list-style-type: none"> 1. Monthly Financial Reports: <ol style="list-style-type: none"> a. Income and expenditure report b. Investments report c. Sales tax report 2. Quarterly Performance Measures Report for quarter ending 09/30 3. Final filing of Financial Reports for audit 4. Major goals monthly review
November		<ol style="list-style-type: none"> 1. Monthly Financial Reports: <ol style="list-style-type: none"> a. Income and expenditure report b. Investments report c. Sales tax report 2. CAFR Award Presentation 3. Major goals monthly review
December		<ol style="list-style-type: none"> 1. Monthly Financial Reports: <ol style="list-style-type: none"> a. Income and expenditure report b. Investments report c. Sales tax report 2. Major goals monthly review
January		<ol style="list-style-type: none"> 1. Monthly Financial Reports: <ol style="list-style-type: none"> a. Income and expenditure report b. Investments report a. Sales tax report 2. Quarterly Performance Measures Report for quarter ending 12/31 3. Annual review of the investment policy by City Council 4. Major goals monthly review
February		<ol style="list-style-type: none"> 1. Monthly Financial Reports: <ol style="list-style-type: none"> a. Income and expenditure report b. Investments report c. Sales tax report 2. Major goals monthly review
March		<ol style="list-style-type: none"> 1. Monthly Financial Reports: <ol style="list-style-type: none"> a. Income and expenditure report b. Investments report c. Sales tax report 2. Receive and review Annual Audit with City Council 3. Disclosure report on Bonds – required for each nationally recognized municipal securities information repository (NRMSIR) and the state information depository (SID) 4. File single audit report if required 5. Capital Improvement Program is reviewed and updated with staff suggestions 6. Major goals monthly review
April		<ol style="list-style-type: none"> 1. Monthly Financial Reports: <ol style="list-style-type: none"> a. Income and expenditure report b. Investments report c. Sales tax report 2. Council and management review financials with budget to determine if adjustments are necessary

		<ol style="list-style-type: none"> 3. Quarterly Performance Measures Report for quarter ending 03/31 4. Distribute budget request forms to department heads for review 5. Major goals monthly review
May		<ol style="list-style-type: none"> 1. Monthly Financial Reports: <ol style="list-style-type: none"> a. Income and expenditure report b. Investments report c. Sales tax report 2. Pre-budget workshop with City Council to establish goals for next fiscal year and Capital Improvement Program 3. Major goals monthly review
June		<ol style="list-style-type: none"> 1. Monthly Financial Reports: <ol style="list-style-type: none"> a. Income and expenditure report b. Investments report c. Sales tax report 2. Budget Award presentation to City Council 3. Major goals monthly review
July		<ol style="list-style-type: none"> 1. Monthly Financial Reports: <ol style="list-style-type: none"> a. Income and expenditure report b. Investments report c. Sales tax report 2. Quarterly Performance Measures Report for quarter ending 06/30 3. Annual Proposed Budget is presented to City Council and City Secretary 4. Budget workshop to finalize proposed budget and review the Capital Improvement Program 6. Council and management review financials with budget to determine if adjustments are necessary 7. Major goals monthly review
August		<ol style="list-style-type: none"> 1. Monthly Financial Reports: <ol style="list-style-type: none"> a. Income and expenditure report b. Investments report c. Sales tax report 2. Public hearings on tax rate 3. Major goals monthly review
September		<ol style="list-style-type: none"> 1. Monthly Financial Reports: <ol style="list-style-type: none"> a. Income and expenditure report b. Investments report c. Sales tax report 2. City Council approves: <ol style="list-style-type: none"> a. Annual budget for the next fiscal year b. Revised budget for the current fiscal year c. Capital Improvement Program d. Five-Year Budget 3. Major goals monthly review

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 2023-2024
SCHEDULE OF PERSONNEL SUMMARY**

	ACTUAL 2019-2020	ACTUAL 2020-2021	ACTUAL 2021-2022
GENERAL FUND			
Full Time	161	161	161
Part Time	1	1	1
Part Time (Temporary/Seasonal)	45	45	42
TOTAL GENERAL FUND	207	207	204
GOLF COURSE FUND			
Full Time	5	5	5
Part Time	2	2	2
Part Time (Temporary/Seasonal)	0	0	0
TOTAL GOLF COURSE FUND	7	7	7
WATER AND SEWER UTILITY FUND			
Full Time	35	34	34
Part Time	0	0	0
Part Time (Temporary/Seasonal)	0	0	0
TOTAL WATER AND SEWER UTILITY FUND	35	34	34
AIRPORT FUND			
Full Time	2	2	2
Part Time	1	1	1
Part Time (Temporary/Seasonal)	0	0	0
TOTAL AIRPORT FUND	3	3	3
STORMWATER UTILITY FUND			
Full Time	2	2	2
Part Time	0	0	0
Part Time (Temporary/Seasonal)	0	0	0
TOTAL STORMWATER UTILITY FUND	2	2	2
SOLID WASTE FUND			
Full Time	16	16	16
Part Time	0	0	0
Part Time (Temporary/Seasonal)	0	0	0
TOTAL SOLID WASTE FUND	16	16	16
ALL FUNDS TOTALS			
Total Full Time	221	220	220
Total Part Time	4	4	4
Total Part Time (Temporary/Seasonal)	45	45	42
TOTAL ALL FUNDS	270	269	266

EXPLANATION OF CHANGES TO PROPOSED:

Added one full-time Communications Specialist position in Administratin (01-10-10)

**CITY OF GAINESVILLE
BUDGET 2023-2024
SCHEDULE OF PERSONNEL**

	ACTUAL 2019-2020	ACTUAL 2020-2021	ACTUAL 2021-2022	ACTUAL 2022-2023	PROPOSED 2023-2024
<u>GENERAL FUND</u>					
General Government					
Administration (01-10-10)					
Full Time	3	3	3	3	4
Part Time	0	0	0	0	0
Total	----- 3	----- 3	----- 3	----- 3	----- 4
<i>Positions:</i>					
City Manager	1	1	1	1	1
City Secretary	1	1	1	1	1
Executive Secretary	1	0	0	0	0
Administrative Assistant	1	0	0	0	1
Communication Specialist	0	1	1	1	1
Information Technology (01-10-12)					
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
Human Resources (01-10-13)					
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
Municipal Court (01-10-21)					
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
Civic Center					
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
Community Development					
Planning and Zoning (01-11-10)					
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 2023-2024
SCHEDULE OF PERSONNEL**

	ACTUAL 2019-2020	ACTUAL 2020-2021	ACTUAL 2021-2022	ACTUAL 2022-2023	PROPOSED 2023-2024
Code Compliance (01-11-17)					
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	1	1
Code Compliance Officer	3	3	3	2	2
Administrative Assistant	1	1	1	1	1
Finance					
Administration (01-13-10)					
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
Police					
Police Operations (01-14-22)					
Full Time	59	59	59	59	59
Part Time	0	0	0	0	0
Total	59	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	2	1	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	2	2	2	2
Building Services Technician	1	1	1	1	1
Fire					
Emergency Management and Fire Operations (01-15-23)					
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	12	12	12
Fire Fighters	12	12	9	9	9

**CITY OF GAINESVILLE
BUDGET 2023-2024
SCHEDULE OF PERSONNEL**

	ACTUAL 2019-2020	ACTUAL 2020-2021	ACTUAL 2021-2022	ACTUAL 2022-2023	PROPOSED 2023-2024
Public Works					
Administration (01-16-10)					
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
Streets (01-16-31)					
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	1	1	1
Crew Leader	2	2	1	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
Garage (01-16-32)					
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	2	2	2	2
Garage Shop Attendant	1	0	0	0	0
Parks and Recreation Operations (01-16-42)					
Full Time	8	8	8	9	9
Part Time	0	0	0	0	0
Part Time (Temporary/Seasonal)	38	38	38	38	38
Total	46	46	46	47	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	3	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 2023-2024
SCHEDULE OF PERSONNEL**

	ACTUAL 2019-2020	ACTUAL 2020-2021	ACTUAL 2021-2022	ACTUAL 2022-2023	PROPOSED 2023-2024
Frank Buck Zoo (01-16-45)					
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>					
<i>Zoo Director</i>	1	1	1	1	1
<i>Zoo Maintenance & Grounds Coordinator</i>	1	1	1	1	1
<i>Zoo Education Coordinator</i>	1	1	1	1	1
<i>Animal Care Staffers</i>	9	9	9	9	9
<i>Zoo Administrative Assistant</i>	1	1	1	1	1
<i>Retail Manager</i>	1	1	1	1	1
<i>Retail Clerk</i>	1	1	1	1	1
<i>Retail Clerk (PTB)</i>	1	1	1	1	1
<i>Intern (PT T/S)</i>	4	4	4	4	4
Cemetery Operations (01-16-46)					
Full Time	4	4	4	4	4
Part Time	0	0	0	0	0
Part Time (Temporary/Seasonal)	3	3	0	0	0
Total	7	7	4	4	4
<i>Positions:</i>					
<i>Cemetery Supervisor/Sexton</i>	1	1	1	1	1
<i>Crew Leader</i>	1	1	1	1	1
<i>Equipment Operator II</i>	1	1	1	1	1
<i>Equipment Operator I</i>	1	1	1	1	1
<i>Maintenance Worker I (PT T/S)</i>	3	3	0	0	0
Totals for General Fund					
Full Time	161	161	161	162	163
Part Time	1	1	1	1	1
Part Time (Temporary/Seasonal)	45	45	42	42	42
TOTAL GENERAL FUND	207	207	204	205	206

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>					
<i>Golf Shop Attendant</i>	1	1	1	1	1
<i>Golf Shop Attendant (PT)</i>	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>					
<i>Golf Course Manager</i>	1	1	1	1	1
<i>Equipment Operator II</i>	2	2	2	2	2
<i>Maintenance Worker I</i>	1	1	1	1	1

**CITY OF GAINESVILLE
BUDGET 2023-2024
SCHEDULE OF PERSONNEL**

	ACTUAL 2019-2020	ACTUAL 2020-2021	ACTUAL 2021-2022	ACTUAL 2022-2023	PROPOSED 2023-2024
Totals for Golf Course Fund					
Full Time	5	5	5	5	5
Part Time	2	2	2	2	2
Part Time (Temporary/Seasonal)	0	0	0	0	0
TOTAL GOLF COURSE FUND	7	7	7	7	7

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
Total	3	3	3	3	3
<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	3	3	3	3
Part Time	0	0	0	0	0
Total	5	3	3	3	3
<i>Positions:</i>					
Customer Service Sup/Billing Clerk	1	1	1	1	1
Utility Service Representative	2	0	0	0	0
Customer Service Representative	2	2	2	2	2

Water Distribution Operations (60-20-51)

Full Time	5	6	6	6	6
Part Time	0	0	0	0	0
Total	5	6	6	6	6
<i>Positions:</i>					
Utilities Supervisor	0	1	1	1	1
Utilities Supervisor/GIS Technician	1	0	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	0	0	0	0
Utilities Inventory Clerk & GIS Technician	0	1	1	1	1
Utilities Service Representative	0	1	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
Total	5	5	5	5	5
<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
Total	3	3	3	3	3
<i>Positions:</i>					
Water Production Maintenance Mechanic	2	2	2	2	2
Water Production Operator	1	1	1	1	1

**CITY OF GAINESVILLE
BUDGET 2023-2024
SCHEDULE OF PERSONNEL**

	ACTUAL 2019-2020	ACTUAL 2020-2021	ACTUAL 2021-2022	ACTUAL 2022-2023	PROPOSED 2023-2024
Wastewater					
Industrial Waste/Pre-Treatment (60-22-61)					
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
Wastewater Collection Operations (60-22-62)					
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
Wastewater Treatment Operations (60-22-63)					
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
Totals for Water and Sewer Utility Fund					
Full Time	35	34	34	34	34
Part Time	0	0	0	0	0
Part Time (Temporary/Seasonal)	0	0	0	0	0
TOTAL WATER AND SEWER UTILITY FUND	35	34	34	34	34

AIRPORT FUND

Airport Operations (61-10-10)					
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
Totals for Airport Fund					
Full Time	2	2	2	2	2
Part Time	1	1	1	1	1
Part Time (Temporary/Seasonal)	0	0	0	0	0
TOTAL AIRPORT FUND	3	3	3	3	3

**CITY OF GAINESVILLE
BUDGET 2023-2024
SCHEDULE OF PERSONNEL**

	ACTUAL 2019-2020	ACTUAL 2020-2021	ACTUAL 2021-2022	ACTUAL 2022-2023	PROPOSED 2023-2024
<u>STORMWATER UTILITY FUND</u>					
Stormwater Drainage (67-16-36)					
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
Full Time	2	2	2	2	2
Part Time	0	0	0	0	0
Part Time (Temporary/Seasonal)	0	0	0	0	0
TOTAL STORMWATER UTILITY FUND	2	2	2	2	2

SOLID WASTE FUND

Collections-Residential (68-23-33)					
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	0	0	0
Heavy Equipment Operator	2	2	3	3	3
Maintenance Worker II	1	1	1	1	1
Landfill Disposal-Long Haul (68-23-34)					
Full Time	3	3	3	4	4
Part Time	0	0	0	0	0
Total	3	3	3	4	4
<i>Positions:</i>					
Heavy Equipment Operator	3	3	3	4	4
Collections-Commercial/Multi-Family (68-23-37)					
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	4	4	4
Solid Waste Crew Supervisor	0	0	1	1	1
Transfer Station (68-23-38)					
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	2	2	2	2
Transfer Station Attendant/Custodian	0	0	0	0	0
Transfer Station Attendant/Heavy Equipment O	1	0	0	0	0

CITY OF GAINESVILLE
 BUDGET 2023-2024
 SCHEDULE OF PERSONNEL

	ACTUAL 2019-2020	ACTUAL 2020-2021	ACTUAL 2021-2022	ACTUAL 2022-2023	PROPOSED 2023-2024
Totals for Solid Waste Fund					
Full Time	16	16	16	17	17
Part Time	0	0	0	0	0
Part Time (Temporary/Seasonal)	0	0	0	0	0
TOTAL SOLID WASTE FUND	16	16	16	17	17
<hr/>					
Total Full Time	221	220	220	222	223
Total Part Time	4	4	4	4	4
Total Part Time (Temporary/Seasonal)	45	45	42	42	42
TOTAL ALL FUNDS	270	269	266	268	269

**City of Gainesville
BUDGET 2023-2024
Positions Budgeted in Contractual Services
(Temporary Workers)**

Fund	Dept	Program	Job	Assigned Number
1	10	43	Custodian (Civic Center)	002-TEMP
67	16	36	Maintenance Worker I	010-TEMP
67	16	36	Maintenance Worker I	011-TEMP
1	16	42	Grounds Maintenance Worker I	012-TEMP
1	16	42	Grounds Maintenance Worker I	013-TEMP



APPENDIX D- TAX RATE CALCULATION WORKSHEET

2023 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.	2022 total taxable value. Enter the amount of 2022 taxable value on the 2022 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). ¹	\$ 1,574,627,879
2.	2022 tax ceilings. Counties, cities and junior college districts. 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 2022 or a prior year for homeowners age 65 or older or disabled, use this step. ²	\$ 185,085,410
3.	Preliminary 2022 adjusted taxable value. Subtract Line 2 from Line 1.	\$ 1,389,542,469
4.	2022 total adopted tax rate.	\$ 0.6239 /\$100
5.	2022 Taxable Value lost because court appeals of ARB decisions reduced 2021 appraised Value.	
	A. Original 2022 ARB values:	\$ 0
	B. 2022 values resulting from final court decisions:	-\$ 0
	C. 2022 value loss. Subtract B from A. ³	\$ 0
6.	2022 taxable value subject to an appeal under Chapter 42, as of July 25.	
	A. 2022 ARB certified value:	\$ 0
	B. 2022 disputed value:	-\$ 0
	C. 2022 undisputed value. Subtract B from A. ⁴	\$ 0
7.	2022 Chapter 42 related adjusted values. Add Line 5C and Line 6C.	\$ 0

¹ Tex. Tax Code § 26.012(14)

² Tex. Tax Code § 26.012(14)

³ Tex. Tax Code § 26.012(13)

⁴ Tex. Tax Code § 26.012(13)

Line	No-New Revenue Tax Rate Worksheet	Amount/Rate
8.	2022 taxable value, adjusted for actual and potential court-ordered adjustments. Add Line 3 and Line 7.	\$ <u>1,389,542,469</u>
9.	2022 taxable value of property in territory the taxing unit deannexed after Jan. 1, 2022. Enter the 2021 value of property in deannexed territory. ⁵	\$ <u>0</u>
10.	2022 taxable value lost because property first qualified for an exemption in 2023. 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 2023 does not create a new exemption or reduce taxable value. A. Absolute exemptions. Use 2022 market value: \$ <u>1,249,537</u> B. Partial exemptions. 2023 exemption amount or 2023 percentage exemption times 2022 value: + \$ <u>2,374,364</u> C. Value loss. Add A and B. ⁶	\$ <u>3,623,901</u>
11.	2022 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 2023. Use only properties that qualified in 2023 for the first time; do not use properties that qualified in 2022. A. 2022 market value: \$ <u>0</u> B. 2023 productivity or special appraised value: - \$ <u>0</u> C. Value loss. Subtract B from A. ⁷	\$ <u>0</u>
12.	Total adjustments for lost value. Add Lines 9, 10C and 11C.	\$ <u>3,623,901</u>
13.	2022 captured value of property in a TIF. Enter the total value of 2022 captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which 2022 taxes were deposited into the tax increment fund. ⁸ If the taxing unit has no captured appraised value in line 18D, enter 0.	\$ <u>0</u>
14.	2022 total value. Subtract Line 12 and Line 13 from Line 8.	\$ <u>1,385,918,568</u>
15.	Adjusted 2022 total levy. Multiply Line 4 by Line 14 and divide by \$100.	\$ <u>8,646,745</u>
16.	Taxes refunded for years preceding tax year 2022. Enter the amount of taxes refunded by the taxing unit for tax years preceding tax year 2022. 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 2022. This line applies only to tax years preceding tax year 2022. ⁹	\$ <u>0</u>
17.	Adjusted 2022 levy with refunds and TIF adjustment. Add Lines 15 and 16. ¹⁰	\$ <u>8,646,745</u>
18.	Total 2023 taxable value on the 2023 certified appraisal roll today. 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. ¹¹ A. Certified values: \$ <u>1,766,727,664</u> B. Counties: Include railroad rolling stock values certified by the Comptroller's office: + \$ <u>0</u> C. Pollution control and energy storage system exemption: 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> D. Tax increment financing: Deduct the 2023 captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which the 2023 taxes will be deposited into the tax increment fund. Do not include any new property value that will be included in Line 23 below. ¹² - \$ <u>0</u> E. Total 2023 value. Add A and B, then subtract C and D.	\$ <u>1,766,727,664</u>

⁵ Tex. Tax Code § 26.012(15)

⁶ Tex. Tax Code § 26.012(15)

⁷ Tex. Tax Code § 26.012(15)

⁸ Tex. Tax Code § 26.03(c)

⁹ Tex. Tax Code § 26.012(13)

¹⁰ Tex. Tax Code § 26.012(13)

¹¹ Tex. Tax Code § 26.012, 26.04(c-2)

¹² Tex. Tax Code § 26.03(c)

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
19.	Total value of properties under protest or not included on certified appraisal roll. ¹³	
	A. 2023 taxable value of properties under protest. 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. ¹⁴	\$ <u>8,590,808</u>
	B. 2023 value of properties not under protest or included on certified appraisal roll. 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. ¹⁵	+ \$ <u>0</u>
	C. Total value under protest or not certified. Add A and B.	\$ <u>8,590,808</u>
20.	2023 tax ceilings. Counties, cities and junior colleges enter 2023 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 2022 or a prior year for homeowners age 65 or older or disabled, use this step. ¹⁶	\$ <u>208,433,241</u>
21.	2023 total taxable value. Add Lines 18E and 19C. Subtract Line 20. ¹⁷	\$ <u>1,566,885,231</u>
22.	Total 2023 taxable value of properties in territory annexed after Jan. 1, 2022. Include both real and personal property. Enter the 2023 value of property in territory annexed. ¹⁸	\$ <u>0</u>
23.	Total 2023 taxable value of new improvements and new personal property located in new improvements. New means the item was not on the appraisal roll in 2022. 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, 2022 and be located in a new improvement. New improvements do include property on which a tax abatement agreement has expired for 2023. ¹⁹	\$ <u>17,561,467</u>
24.	Total adjustments to the 2023 taxable value. Add Lines 22 and 23.	\$ <u>17,561,467</u>
25.	Adjusted 2023 taxable value. Subtract Line 24 from Line 21.	\$ <u>1,549,323,764</u>
26.	2023 NNR tax rate. Divide Line 17 by Line 25 and multiply by \$100. ²⁰	\$ <u>0.5580</u> /\$100
27.	COUNTIES ONLY. Add together the NNR tax rates for each type of tax the county levies. The total is the 2023 county NNR tax rate. ²¹	\$ <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.	2022 M&O tax rate. Enter the 2022 M&O tax rate.	\$ <u>0.4666</u> /\$100
29.	2022 taxable value, adjusted for actual and potential court-ordered adjustments. Enter the amount in Line 8 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ <u>1,389,542,469</u>

¹³ Tex. Tax Code § 26.01(c) and (d)
¹⁴ Tex. Tax Code § 26.01(c)
¹⁵ Tex. Tax Code § 26.01(d)
¹⁶ Tex. Tax Code § 26.012(6)(B)
¹⁷ Tex. Tax Code § 26.012(6)
¹⁸ Tex. Tax Code § 26.012(17)
¹⁹ Tex. Tax Code § 26.012(17)
²⁰ Tex. Tax Code § 26.04(c)
²¹ Tex. Tax Code § 26.04(d)

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
30.	Total 2022 M&O levy. Multiply Line 28 by Line 29 and divide by \$100	\$ <u>6,483,605</u>
31.	Adjusted 2022 levy for calculating NNR M&O rate. A. M&O taxes refunded for years preceding tax year 2022. Enter the amount of M&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 2022. This line applies only to tax years preceding tax year 2022. + \$ <u>0</u> B. 2022 taxes in TIF. 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 2023 captured appraised value in Line 18D, enter 0. - \$ <u>0</u> C. 2022 transferred function. 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> D. 2022 M&O levy adjustments. Subtract B from A. For taxing unit with C, subtract if discontinuing function and add if receiving function. \$ <u>0</u> E. Add Line 30 to 31D.	\$ <u>6,483,605</u>
32.	Adjusted 2023 taxable value. Enter the amount in Line 25 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ <u>1,549,323,764</u>
33.	2023 NNR M&O rate (unadjusted). Divide Line 31E by Line 32 and multiply by \$100.	\$ <u>0.4184</u> /\$100
34.	Rate adjustment for state criminal justice mandate. ²³ If not applicable or less than zero, enter 0. A. 2023 state criminal justice mandate. 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> B. 2022 state criminal justice mandate. 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> C. Subtract B from A and divide by Line 32 and multiply by \$100. \$ <u>0.0000</u> /\$100 D. Enter the rate calculated in C. If not applicable, enter 0.	\$ <u>0.0000</u> /\$100
35.	Rate adjustment for indigent health care expenditures. ²⁴ If not applicable or less than zero, enter 0. A. 2023 indigent health care expenditures. 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, 2022 and ending on June 30, 2023, less any state assistance received for the same purpose. \$ <u>0</u> B. 2022 indigent health care expenditures. 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> C. Subtract B from A and divide by Line 32 and multiply by \$100. \$ <u>0.0000</u> /\$100 D. Enter the rate calculated in C. If not applicable, enter 0.	\$ <u>0.0000</u> /\$100

²² [Reserved for expansion]

²³ Tex. Tax Code § 26.044

²⁴ Tex. Tax Code § 26.0441

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
36.	<p>Rate adjustment for county indigent defense compensation. ²⁵ If not applicable or less than zero, enter 0.</p> <p>A. 2023 indigent defense compensation expenditures. Enter the amount paid by a county to provide appointed counsel for indigent individuals and fund the operations of a public defender's office under Article 26.044, Code of Criminal Procedure for the period beginning on July 1, 2022 and ending on June 30, 2023, less any state grants received by the county for the same purpose..... \$ <u> 0</u></p> <p>B. 2022 indigent defense compensation expenditures. Enter the amount paid by a county to provide appointed counsel for indigent individuals and fund the operations of a public defender's office under Article 26.044, Code of Criminal Procedure 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>C. Subtract B from A and divide by Line 32 and multiply by \$100..... \$ <u> 0.0000</u> /\$100</p> <p>D. Multiply B by 0.05 and divide by Line 32 and multiply by \$100..... \$ <u> 0.0000</u> /\$100</p> <p>E. Enter the lesser of C and D. If not applicable, enter 0.</p>	\$ <u> 0.0000</u> /\$100
37.	<p>Rate adjustment for county hospital expenditures. ²⁶ If not applicable or less than zero, enter 0.</p> <p>A. 2023 eligible county hospital expenditures. Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, 2022 and ending on June 30, 2023. \$ <u> 0</u></p> <p>B. 2022 eligible county hospital expenditures. 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>C. Subtract B from A and divide by Line 32 and multiply by \$100..... \$ <u> 0.0000</u> /\$100</p> <p>D. Multiply B by 0.08 and divide by Line 32 and multiply by \$100..... \$ <u> 0.0000</u> /\$100</p> <p>E. Enter the lesser of C and D, if applicable. If not applicable, enter 0.</p>	\$ <u> 0.0000</u> /\$100
38.	<p>Rate adjustment for defunding municipality. 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 Section 26.0444 for more information.</p> <p>A. Amount appropriated for public safety in 2022. 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. Expenditures for public safety in 2022. Enter the amount of money spent by the municipality for public safety during the preceding fiscal year \$ <u> 0</u></p> <p>C. Subtract B from A and divide by Line 32 and multiply by \$100 \$ <u> 0.0000</u> /\$100</p> <p>D. Enter the rate calculated in C. If not applicable, enter 0.</p>	\$ <u> 0.0000</u> /\$100
39.	Adjusted 2023 NNR M&O rate. Add Lines 33, 34D, 35D, 36E, and 37E. Subtract Line 38D.	\$ <u> 0.4184</u> /\$100
40.	<p>Adjustment for 2022 sales tax specifically to reduce property taxes. Cities, counties and hospital districts that collected and spent additional sales tax on M&O expenses in 2022 should complete this line. These entities will deduct the sales tax gain rate for 2023 in Section 3. Other taxing units, enter zero.</p> <p>A. Enter the amount of additional sales tax collected and spent on M&O expenses in 2022, if any. Counties must exclude any amount that was spent for economic development grants from the amount of sales tax spent \$ <u> 1,336,010</u></p> <p>B. Divide Line 40A by Line 32 and multiply by \$100 \$ <u> 0.0862</u> /\$100</p> <p>C. Add Line 40B to Line 39.</p>	\$ <u> 0.5046</u> /\$100
41.	<p>2023 voter-approval M&O rate. Enter the rate as calculated by the appropriate scenario below.</p> <p>Special Taxing Unit. If the taxing unit qualifies as a special taxing unit, multiply Line 40C by 1.08.</p> <p>- or -</p> <p>Other Taxing Unit. If the taxing unit does not qualify as a special taxing unit, multiply Line 40C by 1.035.</p>	\$ <u> 0.5222</u> /\$100

²⁵ Tex. Tax Code §26.0442

²⁶ Tex. Tax Code §26.0443

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
D41.	Disaster Line 41 (D41): 2023 voter-approval M&O rate for taxing unit affected by disaster declaration. 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 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 2) the third tax year after the tax year in which the disaster occurred If the taxing unit qualifies under this scenario, multiply Line 40C by 1.08. ²⁷ If the taxing unit does not qualify, do not complete Disaster Line 41 (Line D41).	\$ _____/100
42.	Total 2023 debt to be paid with property taxes and additional sales tax revenue. Debt means the interest and principal that will be paid on debts that: (1) are paid by property taxes, (2) are secured by property taxes, (3) are scheduled for payment over a period longer than one year, and (4) are not classified in the taxing unit's budget as M&O expenses. A. Debt 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. ²⁸ Enter debt amount \$ <u>2,292,354</u> B. Subtract unencumbered fund amount used to reduce total debt. - \$ <u>0</u> C. Subtract certified amount spent from sales tax to reduce debt (enter zero if none) - \$ <u>0</u> D. Subtract amount paid from other resources - \$ <u>0</u> E. Adjusted debt. Subtract B, C and D from A. \$ <u>2,292,354</u>	
43.	Certified 2022 excess debt collections. Enter the amount certified by the collector. ²⁹	\$ <u>0</u>
44.	Adjusted 2023 debt. Subtract Line 43 from Line 42E.	\$ <u>2,292,354</u>
45.	2023 anticipated collection rate. A. Enter the 2023 anticipated collection rate certified by the collector. ³⁰ <u>100.00</u> % B. Enter the 2022 actual collection rate <u>100.00</u> % C. Enter the 2021 actual collection rate <u>100.00</u> % D. Enter the 2020 actual collection rate <u>100.00</u> % E. 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%. ³¹	<u>100.00</u> %
46.	2023 debt adjusted for collections. Divide Line 44 by Line 45E.	\$ <u>2,292,354</u>
47.	2023 total taxable value. Enter the amount on Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ <u>1,566,885,231</u>
48.	2023 debt rate. Divide Line 46 by Line 47 and multiply by \$100.	\$ <u>0.1463</u> /100
49.	2023 voter-approval tax rate. Add Lines 41 and 48.	\$ <u>0.6685</u> /100
D49.	Disaster Line 49 (D49): 2023 voter-approval tax rate for taxing unit affected by disaster declaration. 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.	\$ _____/100

²⁷ Tex. Tax Code § 26.042(a)
²⁸ Tex. Tax Code § 26.012(7)
²⁹ Tex. Tax Code § 26.012(10) and 26.04(b)
³⁰ Tex. Tax Code § 26.04(b)
³¹ Tex. Tax Code §§ 26.04(h), (h-1) and (h-2)

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
50.	COUNTIES ONLY. Add together the voter-approval tax rates for each type of tax the county levies. The total is the 2023 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.	Taxable Sales. For taxing units that adopted the sales tax in November 2022 or May 2023, enter the Comptroller's estimate of taxable sales for the previous four quarters. ³² Estimates of taxable sales may be obtained through the Comptroller's Allocation Historical Summary webpage. Taxing units that adopted the sales tax before November 2022, enter 0.	\$ <u>0</u>
52.	Estimated sales tax revenue. Counties exclude any amount that is or will be spent for economic development grants from the amount of estimated sales tax revenue. ³³ Taxing units that adopted the sales tax in November 2022 or in May 2023. Multiply the amount on Line 51 by the sales tax rate (.01, .005 or .0025, as applicable) and multiply the result by .95. ³⁴ - or - Taxing units that adopted the sales tax before November 2022. Enter the sales tax revenue for the previous four quarters. Do not multiply by .95.	\$ <u>1,623,442</u>
53.	2023 total taxable value. Enter the amount from Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ <u>1,566,885,231</u>
54.	Sales tax adjustment rate. Divide Line 52 by Line 53 and multiply by \$100.	\$ <u>0.1036</u> /\$100
55.	2023 NNR tax rate, unadjusted for sales tax. ³⁵ Enter the rate from Line 26 or 27, as applicable, on the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ <u>0.5580</u> /\$100
56.	2023 NNR tax rate, adjusted for sales tax. Taxing units that adopted the sales tax in November 2022 or in May 2023. Subtract Line 54 from Line 55. Skip to Line 57 if you adopted the additional sales tax before November 2022.	\$ _____ /\$100
57.	2023 voter-approval tax rate, unadjusted for sales tax. ³⁶ 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>0.6685</u> /\$100
58.	2023 voter-approval tax rate, adjusted for sales tax. Subtract Line 54 from Line 57.	\$ <u>0.5649</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.	Certified expenses from the Texas Commission on Environmental Quality (TCEQ). Enter the amount certified in the determination letter from TCEQ. ³⁷ The taxing unit shall provide its tax assessor-collector with a copy of the letter. ³⁸	\$ _____
60.	2023 total taxable value. Enter the amount from Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ _____
61.	Additional rate for pollution control. Divide Line 59 by Line 60 and multiply by \$100.	\$ _____ /\$100
62.	2023 voter-approval tax rate, adjusted for pollution control. 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).	\$ _____ /\$100

³² Tex. Tax Code § 26.041(d)

³³ Tex. Tax Code § 26.041(i)

³⁴ Tex. Tax Code § 26.041(d)

³⁵ Tex. Tax Code § 26.04(c)

³⁶ Tex. Tax Code § 26.04(c)

³⁷ Tex. Tax Code § 26.045(d)

³⁸ 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 adjusted to remove the unused increment rate for the prior three years.³⁹ In a year where a taxing unit adopts a rate by applying any portion of the unused increment rate, the portion of the unused increment rate must be backed out of the calculation for that year.

The difference between the adopted tax rate and adjusted voter-approval tax rate is considered zero in the following scenarios:

- a tax year before 2020;⁴⁰
- a tax year in which the municipality is a defunding municipality, as defined by Tax Code Section 26.0501(a);⁴¹ 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.⁴²

Individual components can be negative, but the overall rate would be the greater of zero or the calculated rate.

This section should only be completed by a taxing unit that does not meet the definition of a special taxing unit.⁴³

Line	Unused Increment Rate Worksheet	Amount/Rate
63.	Year 3 component. Subtract the 2022 actual tax rate and the 2022 unused increment rate from the 2022 voter-approval tax rate.	
	A. Voter-approval tax rate \$ <u>0.6241</u> /\$100 As applicable: Line 49, Line 50 (counties), Line 58 (taxing units with the additional sales tax) or Line 62 (taxing units with pollution control)	
	B. Unused increment rate (Line 66) \$ <u>0.0004</u> /\$100	
	C. Subtract B from A \$ <u>0.6237</u> /\$100	
	D. Adopted Tax Rate \$ <u>0.6239</u> /\$100	
	E. Subtract D from C \$ <u>-0.0001</u> /\$100	
64.	Year 2 component. Subtract the 2021 actual tax rate and the 2021 unused increment rate from the 2021 voter-approval tax rate.	
	A. Voter-approval tax rate \$ <u>0.6834</u> /\$100 As applicable: Line 49, Line 50 (counties), Line 58 (taxing units with the additional sales tax) or Line 62 (taxing units with pollution control)	
	B. Unused increment rate (Line 66) \$ <u>0.0109</u> /\$100	
	C. Subtract B from A \$ <u>0.6725</u> /\$100	
	D. Adopted Tax Rate \$ <u>0.6721</u> /\$100	
	E. Subtract D from C \$ <u>0.0004</u> /\$100	
65.	Year 1 component. Subtract the 2020 actual tax rate and the 2020 unused increment rate from the 2020 voter-approval tax rate.	
	A. Voter-approval tax rate \$ <u>0.6984</u> /\$100 As applicable: Line 47, Line 50 (counties), Line 56 (taxing units with the additional sales tax) or Line 60 (taxing units with pollution control)	
	B. Unused increment rate \$ <u>0.0000</u> /\$100	
	C. Subtract B from A \$ <u>0.6984</u> /\$100	
	D. Adopted Tax Rate \$ <u>0.6875</u> /\$100	
	E. Subtract D from C \$ <u>0.0109</u> /\$100	
66.	2023 unused increment rate. Add Lines 63E, 64E and 65E.	\$ <u>0.0112</u> /\$100
67.	Total 2023 voter-approval tax rate, including the unused increment rate. 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>0.5761</u> /\$100

³⁹ Tex. Tax Code §26.013(a)
⁴⁰ Tex. Tax Code §26.013(c)
⁴¹ Tex. Tax Code §26.0501(a) and (c)
⁴² Tex. Local Gov't Code §120.007(d), effective Jan. 1, 2022
⁴³ Tex. Tax Code §26.063(a)(1)
⁴⁴ Tex. Tax Code §26.012(8-a)
⁴⁵ Tex. Tax Code §26.063(a)(1)

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.⁴⁴ 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.⁴⁵

Line	De Minimis Rate Worksheet	Amount/Rate
68.	Adjusted 2023 NNR M&O tax rate. Enter the rate from Line 39 of the <i>Voter-Approval Tax Rate Worksheet</i>	\$ <u>0.4184</u> /\$100
69.	2023 total taxable value. Enter the amount on Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ <u>1,566,885,231</u>
70.	Rate necessary to impose \$500,000 in taxes. Divide \$500,000 by Line 69 and multiply by \$100.	\$ <u>0.0319</u> /\$100
71.	2023 debt rate. Enter the rate from Line 48 of the <i>Voter-Approval Tax Rate Worksheet</i> .	\$ <u>0.1463</u> /\$100
72.	De minimis rate. Add Lines 68, 70 and 71.	\$ <u>0.5966</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.⁴⁶

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.⁴⁷

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. This section will 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.	2022 adopted tax rate. Enter the rate in Line 4 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ _____/\$100
74.	Adjusted 2022 voter-approval tax rate. Use the taxing unit's Tax Rate Calculation Worksheets from the prior year(s) to complete this line. If a disaster occurred in 2022 and the taxing unit calculated its 2022 voter-approval tax rate using a multiplier of 1.08 on Disaster Line 41 (D41) of the 2022 worksheet due to a disaster, complete the applicable sections or lines of Form 50-856-a, <i>Adjusted Voter-Approval Tax Rate for Taxing Units in Disaster Area Calculation Worksheet</i> . - or - If a disaster occurred prior to 2022 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 2022, 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 2022 if it had generated revenue based on an adopted tax rate using a multiplier of 1.035 in the year(s) following the disaster. ⁴⁸ Enter the final adjusted 2022 voter-approval tax rate from the worksheet. - or - If the taxing unit adopted a tax rate above the 2022 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.	\$ _____/\$100
75.	Increase in 2022 tax rate due to disaster. Subtract Line 74 from Line 73.	\$ _____/\$100
76.	Adjusted 2022 taxable value. Enter the amount in Line 14 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ _____
77.	Emergency revenue. Multiply Line 75 by Line 76 and divide by \$100.	\$ _____
78.	Adjusted 2023 taxable value. Enter the amount in Line 25 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ _____
79.	Emergency revenue rate. Divide Line 77 by Line 78 and multiply by \$100. ⁴⁹	\$ _____/\$100

⁴⁴ Tex. Tax Code §26.042(b)
⁴⁵ Tex. Tax Code §26.042(f)
⁴⁶ Tex. Tax Code §26.042(c)
⁴⁸ Tex. Tax Code §26.042(b)

Line	Emergency Revenue Rate Worksheet	Amount/Rate
80.	2023 voter-approval tax rate, adjusted for emergency revenue. 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).	\$ _____ /\$100

SECTION 8: Total Tax Rate

Indicate the applicable total tax rates as calculated above.

No-new-revenue tax rate. \$ 0.5580 /\$100
 As applicable, enter the 2023 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. \$ 0.5761 /\$100
 As applicable, enter the 2023 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. \$ 0.5966 /\$100
 If applicable, enter the 2023 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 the Tax Code.⁵⁰

print here → SHELLI SWEETEN 
 Printed Name of Taxing Unit Representative

sign here → _____  _____
 Taxing Unit Representative Date 07/30/2023

⁵⁰ Tex. Tax Code §§26.04(c-2) and (d-2)



APPENDIX E-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

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.

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 1st and ends the following September 30th.

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.

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.

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 1st 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.

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.



Gainesville

Totally Texas. All American.