



Transfer Station Building



Transfer Station Tipping Floor



Scale House



City Central Garage

City of Gainesville, Texas

ADOPTED BUDGET

City of Gainesville General Services Office



Fiscal Year 2025

BARRY SULLIVAN
CITY MANAGER

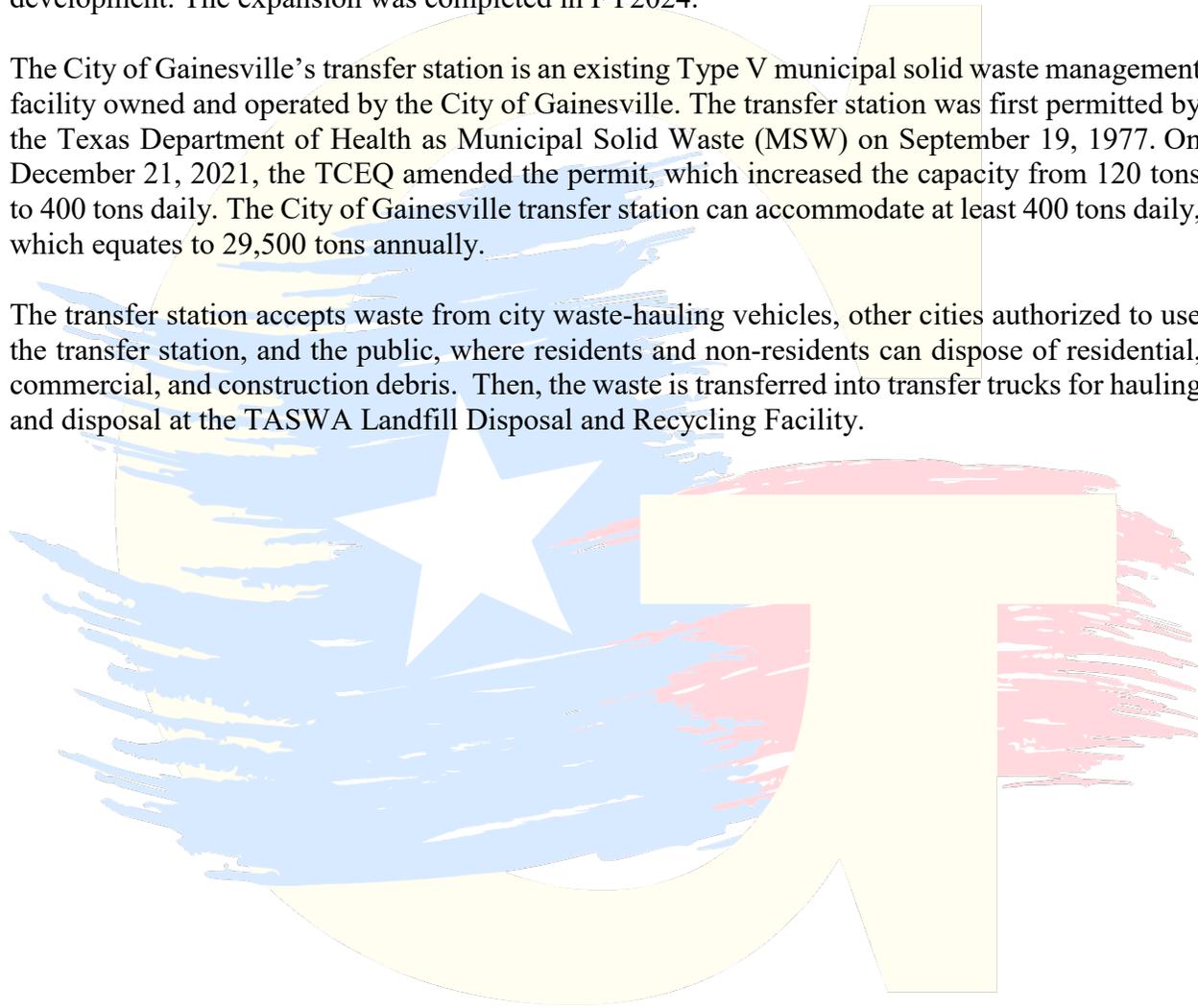
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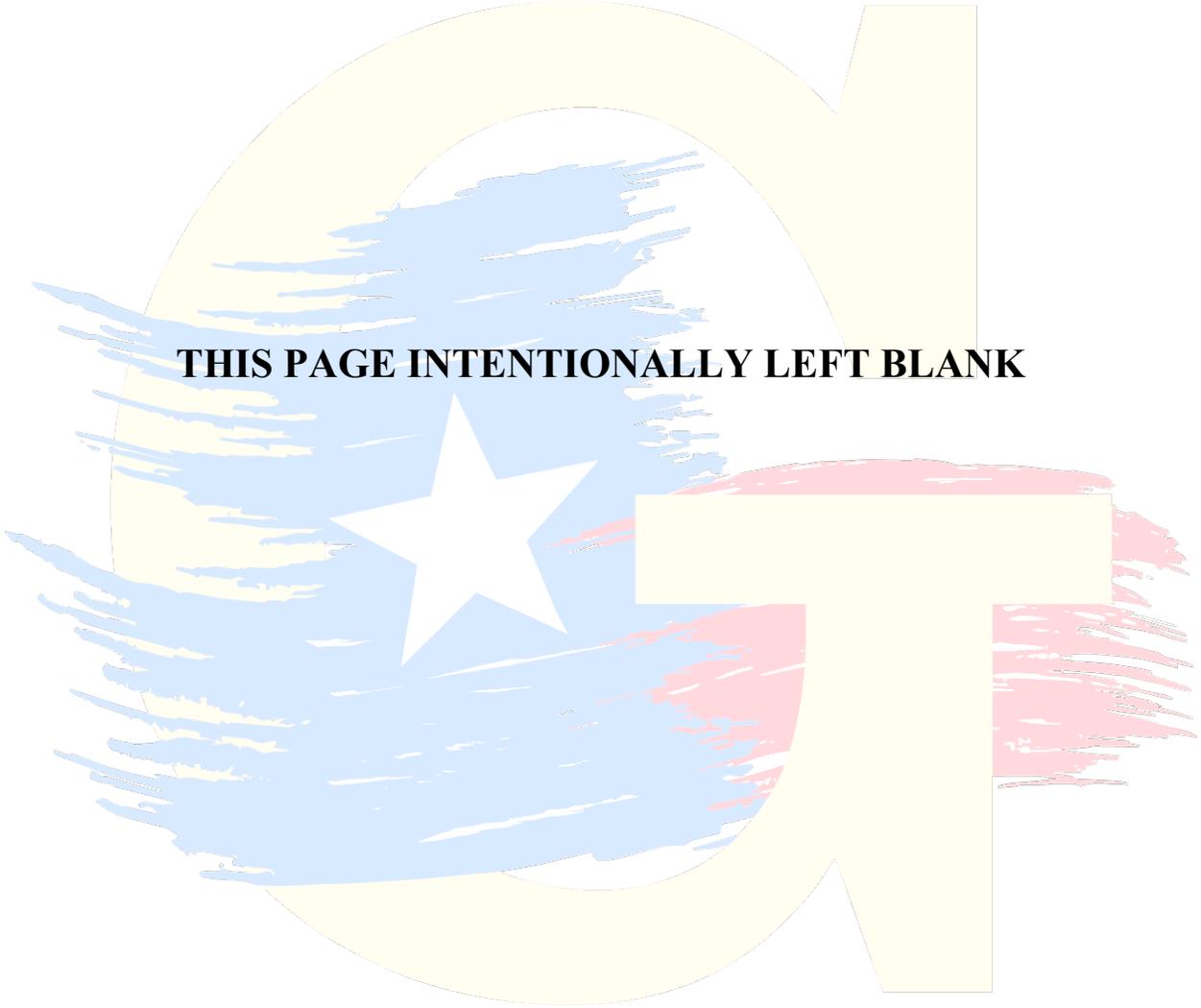
General Services Department

In 2020, the City embarked on a significant expansion project at the General Services/Solid Waste division. This project, divided into Phase I and Phase II, included the construction of a new main office, parks building, car wash, scale house, and a new garage. Additionally, Phase II involved the expansion of the existing transfer station, marking a significant step in our City's growth and development. The expansion was completed in FY2024.

The City of Gainesville's transfer station is an existing Type V municipal solid waste management facility owned and operated by the City of Gainesville. The transfer station was first permitted by the Texas Department of Health as Municipal Solid Waste (MSW) on September 19, 1977. On December 21, 2021, the TCEQ amended the permit, which increased the capacity from 120 tons to 400 tons daily. The City of Gainesville transfer station can accommodate at least 400 tons daily, which equates to 29,500 tons annually.

The transfer station accepts waste from city waste-hauling vehicles, other cities authorized to use the transfer station, and the public, where residents and non-residents can dispose of residential, commercial, and construction debris. Then, the waste is transferred into transfer trucks for hauling and disposal at the TASWA Landfill Disposal and Recycling Facility.



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CITY OF GAINESVILLE

ADOPTED BUDGET

FISCAL YEAR 2025

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

Haley Hughes, Council Member

Dakota Nichols, Council Member

Randy Jones, Council Member

Ken Keeler, Mayor Pro Tem

Jeff Johnson, Council Member

Mary Jo Dollar, Council Member

CITY OF GAINESVILLE, TEXAS
ANNUAL OPERATING BUDGET
FOR FISCAL YEAR 2024-2025

This budget will raise more revenue from property taxes than last year’s budget by an amount of \$429,137 which is a 4.81% increase from last year’s budget. The property tax revenue to be raised from new property added to the tax roll this year is \$160,566.

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, Haley Hughes, Dakota Nichols, Randy Jones, Jeff Johnson, Mary Jo Dollar.**

AGAINST:

PRESENT and not voting:

ABSENT:

Tax Rate	Proposed FY 2024-2025	Adopted FY 2023-2024
Property Tax Rate	\$0.5357	\$0.5760
No-New-Revenue Tax Rate	\$0.5121	\$0.5580
No-New-Revenue M&O Tax Rate	\$0.3844	\$0.4184
Voter Approval Tax Rate	\$0.5431	\$0.5761
Debt Rate	\$0.1350	\$0.1463

The total amount of municipal debt obligation secured by property taxes for the City of Gainesville is \$46,390,000. This is the Principal amount of the debt as of 10-1-2024.

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Adopted Budget
FY 2024-2025

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INTRODUCTION



August 21, 2024

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

Submitted herewith is the proposed budget for the fiscal year October 1, 2024 through September 30, 2025. 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 2024 – 2025 for more details). Bond funds (\$4,399,000) will be utilized to rebuild portions of Tennie, while the Assigned Fund will be used for mill/overlay and seal coating portions of streets including Line Drive, Bridle Lane, Hancock, and Leonard Park Exit for \$1,030,000. The Water and Sewer Fund will invest \$88,500 for automatic reading meters, \$100,000 Well #3 line improvements, and \$290,000 for media filter replacement at the Moss Lake Treatment Plant. Grants, developer fees, and bonds will provide \$2,118,000 for a water main on Foundry Road, \$17,600,000 for enlarging water and sewer utility lines along I-35, and \$15,076,000 in wastewater system improvements.

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

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

General Fund Revenues:

Property tax is the major revenue source for the General Fund. The 2025 budget is based on a lower tax rate than the previous year at \$0.5357 (\$0.4007 General Fund and \$0.1350 Debt Service Fund). Total ad valorem tax revenue (including delinquent, penalties, and rebates) is projected to be \$10,254,652. This is divided between the General Fund (\$7,811,608) and the Debt Service Fund (\$2,443,044).

The second largest revenue for the General Fund is the City's 1.25% sales tax. The current economic situation shows slowing sales tax. The City is budgeting to net \$6,660,000 in sales tax for FY 2025. Net sales tax for FY 2025 is \$412,000 more than the FY 2024 original budget but \$710,550 less than the FY 2024 Revised Budget.

A transfer of \$1,478,737 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 2025 are estimated to be \$22,473,103, which is up \$1,517,631 from the FY 2024 budget. This increase is primarily due to the increase in property tax, sales tax, and TASWA payment (shown in miscellaneous revenue).

Water and Sewer Revenues:

The FY 2025 revenues are estimated to increase by \$348,414 to \$10,643,780. This is due to the City increasing water and sewer rates by 3%, as well as, growth of the system.

Solid Waste Fund Revenues:

The Solid Waste budget reflects revenues increasing by \$314,470 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 3.69% (\$731,003) compared to the 2024 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 18.91% (\$3,735,767) compared to the 2024 budget. The increase is due to solid waste purchasing a new residential truck and employing an additional person for an additional solid waste route. The water and sewer fund is also budgeting to pay down \$700,000 of the unfunded pension liability and spending \$1,260,523 additional funds for capital items.

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 2024 budget by 5.45% (\$1,496,030). The increase in Governmental Fund Types is primarily due to the General Fund increasing by \$1,534,269, while the Assigned Fund decreased by \$148,166. The Assigned Fund has been created through excess revenues accumulated during the previous years. The fund is designed to be built-up over several years and then used to complete projects as assigned by the

City Council and/or City Manager. The General Fund increase is primarily due to increase public safety personnel cost and additional maintenance.

Expenditures in the Water and Sewer Fund will have an increase of 25.42% (\$2,603,159) because of increases in Non-Departmental to pay down the unfunded pension liability (\$700,000) and an increase in capital expenditures of \$1,260,523.

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 by 6%. 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 13.42% match for retirement contributions, which is an increase of 16 basis points from the FY 2024 rate. It also includes an increase for health insurance of 9.5%.

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



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

**City of Gainesville
Texas**

For the Fiscal Year Beginning

October 01, 2023

Christopher P. Morrill

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, 2024

LIST OF PRINCIPAL OFFICIALS

Title	Name
Mayor *	Tommy Moore
Council Member & Mayor Pro Tem*	Ken Keeler
Council Member*	Haley Hughes
Council Member*	Dakota Nichols
Council Member*	Randy Jones
Council Member*	Mary Jo Dollar
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	Brenton Porter

* Denotes Elected Official

** Denotes Appointed by City Council

THE HISTORY OF GAINESVILLE

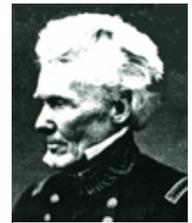
Gainesville, the county seat of Cooke County, is in the approximate geographic center of the county on Interstate 35 located approximately 67 miles north of Dallas. In 1841, W.S. Peters and associates signed their first contract with the Republic of Texas “which provided that within three years, they 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	10.63%
2023	18,107	2.28%

Census and Demographics

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

Population Characteristics:

Sex	
Female:	51.3%
Male:	48.7%
Age	
0-18 yrs. old:	32.1%
19-64 yrs. old:	52%
65 yrs. and over:	15.9%
Median Age:	34.8
Income	
Median Household Income:	\$56,341
Per Capita Income:	\$28,213

Gainesville Employment

As of November 2024, Gainesville has a 3.7% unemployment rate, and continues to have a rate lower than the state of Texas at 4.2% and the nation at 4.1%. The following chart shows the top ten employers in Gainesville in 2024:

Name	Industry	Number of Employees
Winstar Casino*	Gaming Center	2,020
Safran Seats USA	Aerospace Manufacturing	1,100
Gainesville ISD	School System	430
North Central Texas College	Higher Education (Full-Time)	390
North Central Texas College	Higher Education (Part-Time)	160
Walmart	Retail	359
North Texas Medical Center	Healthcare	355
Cooke County	Government	320
IFS Coatings	Manufacturing	213
Gainesville State School	Youth Detention	251
City of Gainesville	Government	228

*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. 83.2% of the population has a high school diploma or higher and 19.6% have a Bachelor's degree or higher.

Property Tax Rate

The property tax rate for the City has slightly decreased to \$0.535700 per \$100 assessed property value over FY 2024. The overlapping tax rate for the City for 2024 is 1.978000, 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
Donlen Trust	Financial	\$78,973,242	4.19%
PPG Industries Inc	Manufacturer	\$19,745,192	1.05%
Building Materials Corp of America	Commercial	\$19,271,079	1.02%
Safran Seats USA LLC (Zodiac)	Manufacturer	\$18,597,133	0.99%
Walmart #185	Retail	\$17,421,073	0.92%
Dura-Line LLC	Commercial	\$17,303,789	0.92%
Atmos Energy/Mid-Tex Distribution	Utilities	\$13,653,940	0.72%
Oncor Electric Delivery Co LLC	Utilities	\$13,531,840	0.72%
SI Gainesville QOZB #2 LLC	Commercial	\$13,200,010	0.70%
Weber Aircraft	Manufacturer	\$11,642,887	0.62%

Parks and Recreation

The City of Gainesville offers a variety of recreational facilities and attractions. The parks system spans 226 developed acres and 40 undeveloped acres, featuring baseball and softball fields, an outdoor aquatic center, pavilions, playgrounds, a miniature train with a 50-rider capacity, picnic tables, park benches, outdoor basketball courts, a fully irrigated 45-acre 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, through a collaborative effort between the community and the City, Gainesville proudly opened its first splash pad in B.P. Douglas Park.

Gainesville is also home to Cooke County's number one tourist attraction, the Frank Buck Zoo, known as "The Best Little Zoo in Texas." This 12.5-acre zoo is dedicated to caring for over 170 animals from around the world, raising awareness about wildlife conservation through its award-winning animal management programs and exhibits. The zoo is ADA accessible, ensuring a welcoming experience for visitors of all ages and abilities, and is certified sensory-friendly by KultureCity. Hosting more than 85,000 visitors annually, the zoo offers unique experiences, including a mining sluice for treasure panning, a plush-stuffing vortex for custom plush animal creations, interpretive programs, up-close animal encounters, and year-round family events. The

Trading Post gift shop features locally made items, fair-trade products, and eco-friendly and sustainable merchandise.

Additionally, Gainesville has an 18-hole municipal golf course open year-round, providing a great destination for golfers. The city's new Civic Center serves as a hub for community gatherings and events, further enhancing Gainesville's appeal as a vibrant and welcoming community.

Cultural

Gainesville has much to offer in cultural entertainment and interests. The historic downtown has one of the highest concentrations of historic homes and structures in Texas, including the restored 1902 Santa Fe Depot and the Morton Museum. Surrounding the recently restored Cooke County Courthouse, visitors can explore a variety of boutiques and restaurants offering delicious food, unique gifts, women's fashion, antiques, home décor, and furniture.

Downtown Gainesville is bustling with seasonal events, such as the Art Walk, Ladies' Night, Historic Home Tours, Depot Days, Spring Fling, Veterans Day Event, the Medal of Honor Host City Parade, the Fourth of July, Children's Parade, Summer Sounds, and the Christmas Parade.

Music, theater, and other live performances can be enjoyed at the Gainesville Farmers Market, the historic Butterfield Stage Theatre, and the First State Bank Center for the Performing Arts 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 44 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 42 (forty-two) certified and one civilian. Fire apparatus consists of 3 (three) engines, 2 (two) aerials, 1 (one) rescue, 1 (one) brush truck, 1 (one) tanker and 2 rescue boats. There are three (3) fire stations that 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 the City of Gainesville, but also helps throughout the county with emergencies. The Fire Department also has a Level I Swift Water Rescue team that responds statewide as a component of Texas A&M Task Force One during hurricane or major flooding events.

Transportation

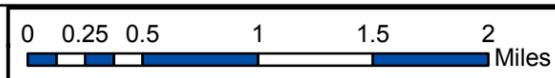
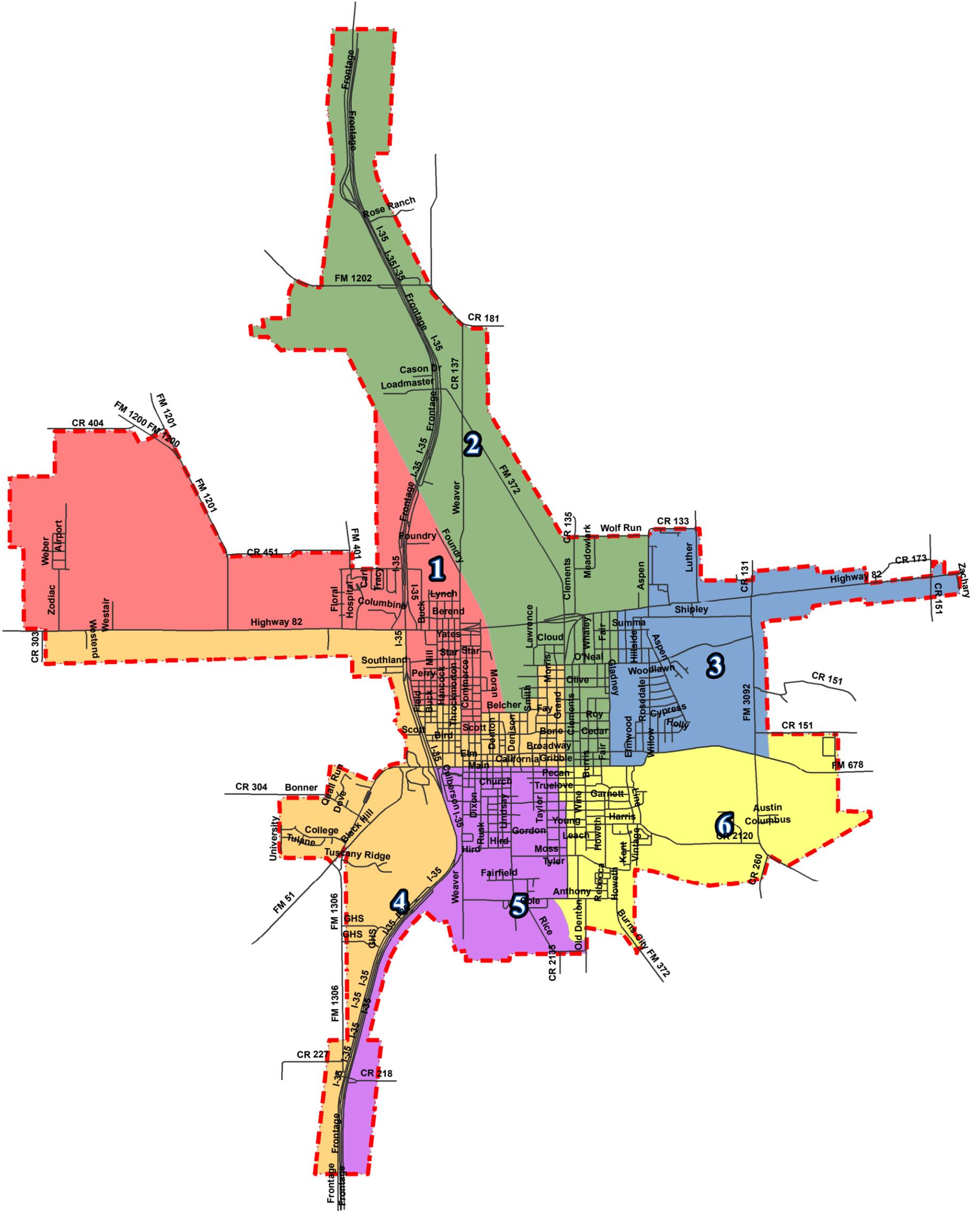
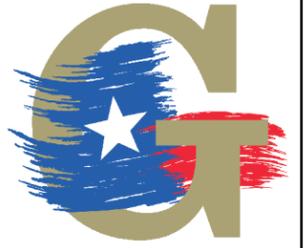
Located at the crossroads of two major thoroughfares, Interstate Highway 35 and US Highway 82, Gainesville offers easy access to the Dallas/Fort Worth Metroplex area, including DFW International Airport and Dallas Love Field Airport. The Gainesville Municipal Airport has 2 (two) runways, 6,000 (six thousand) and 4,300 (forty-three hundred) feet in length, capable of accommodating most corporate jets. Additionally, the Amtrak Heartland Flyer train provides twice-daily service to Gainesville on its route between Oklahoma City and Fort Worth, enhancing the city's connectivity.

Area Attractions

Located just an hour from the Dallas/Fort Worth Metroplex, Gainesville is ideally situated near several major attractions. Gainesville sits at the heart of the North Texas Wine Trail, surrounded by over 40 wineries. The city is less than an hour from the Texas Motor Speedway, just over an hour from the Cowboys Football Stadium and the Texas Rangers Baseball Park. Gainesville is also only 10 minutes from WinStar World Casino in Oklahoma, 30 minutes from Lake Texoma, and 20 minutes from Lake Ray Roberts.



City of Gainesville Council Wards



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.

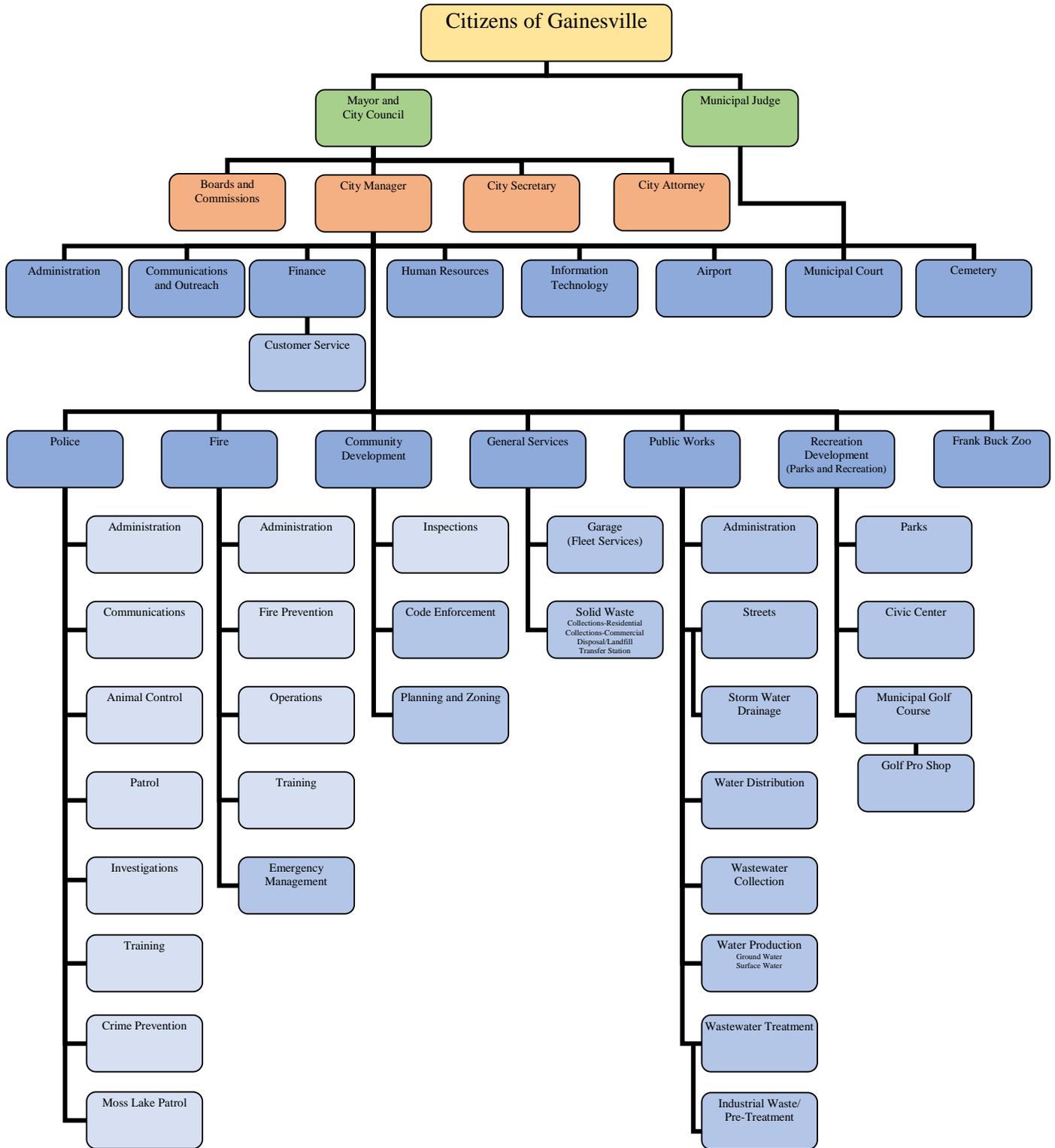
Funds are further organized into functional groups called Departments. A Department is a group of related activities aimed at accomplishing a major City service or program (e.g. Public Services Department.)

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



■ Elected
 ■ Appointed
 ■ Departments
 ■ Divisions
 ■ Functions

**CITY OF GAINESVILLE
2024-2025 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: a Waffle House restaurant; Landon Winery; Southern Tire Mart; a new Prosperity Bank branch building; DFW Pain Institute; and Heal 360. The City issued thirteen (13) new commercial construction permits in the 2024 fiscal year for an anticipated total improvement value of approximately \$154 million. Twenty-five (25) commercial renovation projects were also permitted during FY 2024 for a total value of \$5,422,963. Additionally, the City has continued working with multiple apartment developers for large, high-density multifamily projects. Rock Creek Apartments has commenced construction on their project's Phase 1, which consists of four buildings and 168 units with an estimated value of \$40,602,629. Pre-construction permits were issued to Northpark Apartment Homes, a 222-unit complex with an estimated value of \$45 million. What's more, in FY 2024, sixty (60) single family new construction permits were issued to Liberty Pointe and Black Hill Farms residential subdivisions as well as several other private builders.

For FY 2025, the City budgeted a conservative increase of \$427,000 in sales tax revenue when compared to the prior year's original budget for a total of \$6,750,000. The City reduced the ad valorem tax rate from \$0.5760 to \$0.5357 for the 2025 fiscal year, but still anticipates to receive approximately \$480,000 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 and sewer rates and fees by 3% to provide for capital equipment and infrastructure expenditures totaling over \$1.2 million. The Solid Waste fund also increased rates and fees by 4% for FY 2025 to pay for the purchase of a new residential garbage truck and to employ an additional person for a new solid waste route. Overall, budgeted revenues of the Water and Sewer Fund and Solid Waste Fund are projected to increase by \$348,414 and \$314,470, respectively, over the City's originally adopted budget revenues for FY 2024.

Gainesville's main focus for FY 2025 will be improving public infrastructure in preparation for the City's expedited growth (see Major Goals for Fiscal Year 2024 – 2025 for more details). Bond funds (\$4,399,000) will be utilized to rebuild portions of Tennie Street, while the City's Assigned Fund will be used for mill/overlay and seal coating portions of additional streets including Line Drive, Bridle Lane, Hancock Street, and the Leonard Park exit for \$1,030,000. The Water and Sewer Fund will invest \$88,500 for automatic reading meters, \$100,000 for Well #3 line improvements, and \$290,000 for media filter replacement at the Moss Lake Treatment Plant. Grants, developer fees, and bonds will provide \$2,118,000 for a water main on Foundry Road; \$17,600,000 for enlarging water and sewer utility lines along Highway I-35; and \$15,076,000 in wastewater system improvements.

Overall, operating and debt expenditures in the General Fund, Debt Service Fund, and Assigned Fund are expected to increase from the FY 2024 original budget by 5.45% (\$1,496,030). The increase in governmental fund type expenditures is primarily due to the General Fund increasing expenditures by \$1,534,269, while the Assigned Fund is budgeting a decrease in expenditures of

\$148,166. The Assigned Fund has been created through excess revenues accumulated during previous years that are then used to pay for capital projects as assigned by the City Council and/or City Manager. The majority of the General Fund increase in expenditures for FY 2025 is primarily due to increased public safety (Police and Fire) personnel costs and additional maintenance.

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 goals for the budget have been created from comprehensive and master plans. The master plans are great for establishing long-term goals and costs, but do not set practical methods for funding the improvements. The City develops a five-year capital improvement program (CIP) to establish a realistic financing mechanism to move the City toward our goals (see page 44).

The objectives for the budget come from projects that have been identified in the CIP. They are established during the budget process and through strategic planning workshops each year with the City Council, city manager, and staff.

The specific objectives relative to Fiscal Year 2024-2025 are located on Pages 34-35. 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.

Departments responsible for specific goals and objectives have outlined these in their narratives and included a corresponding budget line item to indicate the funding allocation.

Major Goals for Fiscal Year 2024-2025

The goals for FY 2024-2025 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 2025.
- 1.3 Earn the Government Finance Officers Association Distinguished Budget Presentation Award FY 2024-2025.
- 1.4 Earn the Government Finance Officers Association Certificate of Achievement for Excellence in Financial Reporting FY 2023-2024.
- 1.5 Earn six stars for transparency from the Texas Comptroller.

Goal 2: Improve Gainesville's basic infrastructure.

Objectives for Goal 2:

- 2.1 Seal sections of G2 (central portion of City) and G3 (southern portion of City).
- 2.2 Start construction on Tennie (R111: Clements to Pecan Creek).
- 2.3 Complete mill and overlay of Lawrence (portion N22: O'Neal to north end)
- 2.4 Complete construction on new Fire Station #2 (see Goal 6.2).
- 2.5 Continue construction of the Southern 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).
- 2.6 Start construction on I-35 water and sewer utility relocations.
- 2.7 Complete construction on Foundry Road Water Line.
- 2.8 Engineer mill and overlay project including Line Drive and Bridle Lane (N13), Hancock (N02), Leonard Park Exit (N20).

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 250 automatic reading water meters.
- 4.2 Replace three (3) AC units at the Public Safety Building.
- 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 Start utilizing new financial, human resources, permit, and agenda software from Tyler Technologies.
- 4.6 Start utilizing PM AM HCM to organize policy, training, test, accreditation, form/survey, and performance appraisals.
- 4.7 Utilize Zencity to improve our communication with the public.

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 Develop a new Comprehensive Land Use Plan (see Goal 6.3).

5.3 Develop 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 Complete construction on Fire Station #2 (see Goal 2.8).
- 6.3 Develop a new Comprehensive Land Use Plan (see Goal 5.2).

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 Develop a new Parks Master Plan.
- 7.4 Hire a communications specialist to promote tourism in the City.

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

Date	Action	Responsible
April 19, 2024	Prepare and distribute budget request forms to departments	City Manager/Controller
May 8, 2024	Prepare revenue estimates and submit to City Manager	Finance Director
May 15, 2024	Submit budget requests to City Manager	Staff
May 18, 2024	Council Budget Workshop	City Council/City Manager
July 8, 2024	Compile Requests and submit budget draft	City Manager
July 20, 2024	Council and Staff Budget Workshop	City Council/Staff
August 6, 2024	Consider tax rate and schedule public hearings	City Council
August 7, 2024	File proposed budget with City Secretary	Controller
September 3, 2024	Public Hearing on Budget and Tax Rate	City Council
September 3, 2024	Adopt Budget and Tax Rate Ordinances	City Council
October 1, 2024	Budget becomes effective	Staff



CAPITAL PROJECTS

Impact of Capital Projects

Gainesville will invest \$12.21 million in capital projects during FY 2025. The operating funds for the FY 2025 budget cover \$5.93 million in capital expenditures, while debt service, long-term contracts, and project funds established from previous budgets will cover \$6.28 million.

In order to further understand the impacts of Gainesville's capital projects on the FY 2025 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:

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 2025 Operating Funds

Gainesville is budgeting \$5.93 million for capital, which represents 12.92% of the FY 2025 operating budget (\$45.91 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 2025 Budget			
Fund	Operating Budget	Capital Expenditures	Percent of Operating Budget
General Fund	\$22,444,741	\$524,964	2.34%
Water and Sewer Fund	\$9,804,610	\$2,489,781	25.39%
Airport Fund	\$2,020,814	\$284,000	14.05%
Solid Waste Fund	\$6,368,125	\$726,367	11.41%
Stormwater Fund	\$956,344	\$390,000	40.78%
Golf Fund	\$470,838	\$22,000	4.67%
Assigned Fund	\$3,849,500	\$1,494,500	38.82%

*Capital projects and equipment are budgeted as part of the Operating Budget. The Operating Budget does not include debt.

Significant Capital Projects

The City has five capital projects that are considered significant as listed below:

- Fire Station #2 construction,
- Tennie Street reconstruction,
- Foundry water line enlargement,
- Southern, Wheeler Creek, and Chalmers sewer line enlargements, and
- Interstate-35 utility relocation.

These 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.

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 a couple of blocks away from the current Fire Station #2. The current station will be demolished once the new station is open. The current location for the Fire Station #2 has been purchased by Tom Thumb, so the company can build a new larger store at the location.

The estimated cost for the new fire station is \$4.41 million, which will come from bond funds and FY 2024 Capital Fund 40 (\$600,000).

Tennie Street

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

Tennie Street will be reconstructed along with water, sewer, and drainage utilities. The cost for the street portion of the project is \$2.11 million, while the storm water improvements will cost \$1.60 million. The

water utilities will cost \$427,000 and the waste water utilities will cost \$261,000. All funding for this project comes from bonds.

Foundry Road Water Line

Gainesville will utilize \$1.65 million from a long-term contract with the Greater Texoma Utility Authority 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.

Southern, Wheeler Creek, and Chalmers Sewer Line Enlargements

The City completed a wastewater master plan in 2021. The plan called for an increase in our sanitary sewer collection system based on current and future needs. 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. The Chalmers Lift Station will be removed and a new 12-inch line will be installed. These projects will help deal with growth throughout the City because approximately 90% of the sanitary sewer collection goes through these lines. This project will cost \$16.33 million, of which \$9.8 million is from bond funds. The remaining funds come from developers and grants.

Interstate-35 Utility Relocation

The City is in the process of working with the Texas Department of Transportation (TXDOT) to move and enlarge water and sewer utilities along I-35 in order for the highway to be widened. The cost of this project is \$18,600,000, of which the City had to pay \$378,000 from bond funds. TXDOT is performing the construction and will turn the assets over to the City once they are complete.

These projects 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, while utilities will improve the capacity and reliability of the services.



**FY 2025-2029
FIVE YEAR
CAPITAL IMPROVEMENT PROGRAM**

Gainesville’s Fiscal Year 2025 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.

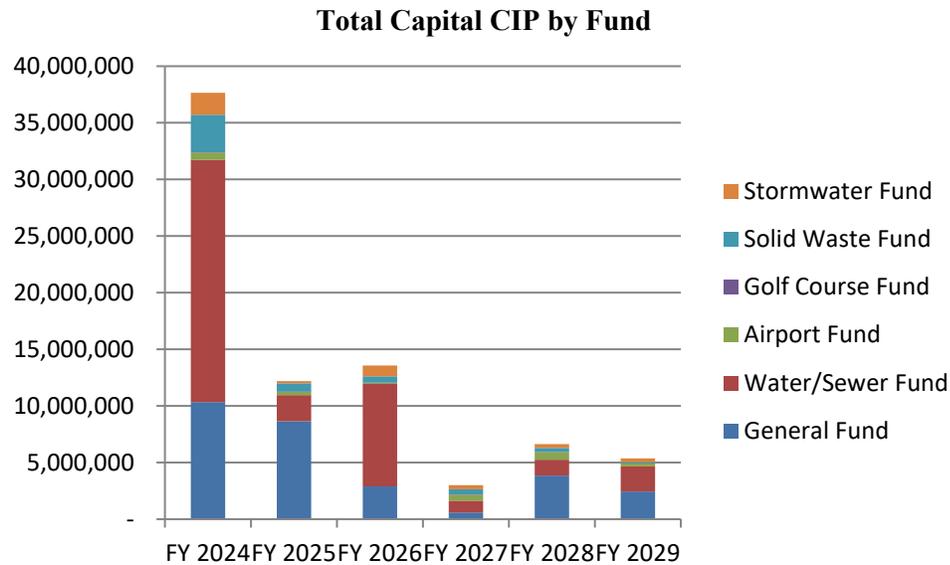
Work-in-progress (WIP). The implementation of the CIP is handled with the use of project accounting asset accounts called work-in-progress (WIP) until the project is closed and the project becomes a completed asset account.

Executive Summary

The CIP outlines \$78.48 million worth of capital expenditures for FY 2024 – FY 2029 as shown by fund in Table 3. The total expenditure is divided into two main categories of recurring at \$15.80 million (20.13%) and non-recurring at \$62.68 million (79.87%). 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 2024	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029
General Fund	10,355,000	8,647,000	2,911,000	588,000	3,866,000	2,443,000
Water/Sewer Fund	21,377,000	2,326,000	9,031,000	1,053,000	1,394,000	2,230,000
Airport Fund	650,000	284,000	92,000	521,000	650,000	250,000
Golf Course Fund	\$12,000	\$22,000	\$30,000	\$20,000	\$20,000	\$0
Solid Waste Fund	3,305,000	726,000	547,000	466,000	372,000	97,000
Stormwater Fund	\$1,959,000	\$200,000	\$966,000	\$368,000	\$342,000	\$355,000
Fiscal Year Totals	37,658,000	12,205,000	13,577,000	3,016,000	6,644,000	5,375,000

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

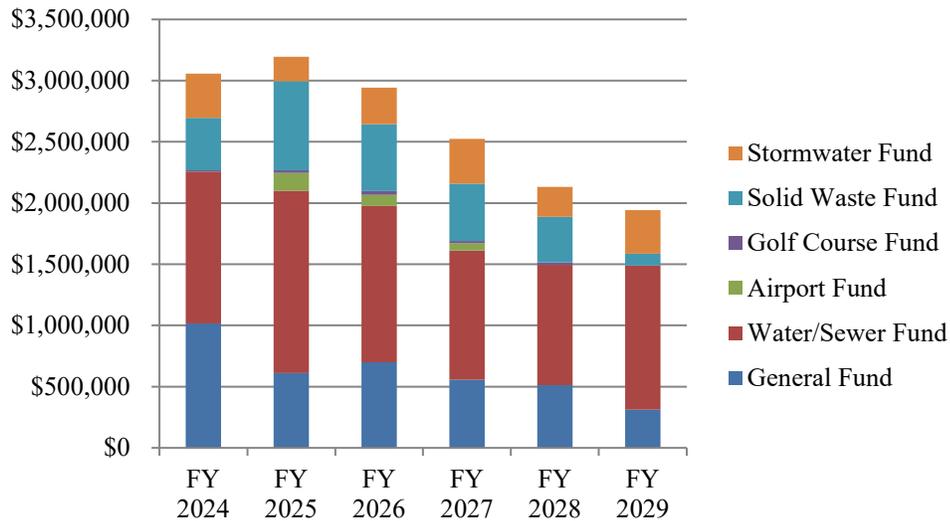


Note: This chart shows the funds in which the assets will be recognized.

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 2024 – FY 2029 is \$15.80 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			
Year	Project	Project Cost	Funding
Administration/Building Operations			
2024 Complete	Butterfield Stage Elevator	\$163,000	2024 HOT Fund
2025	Council Computers	\$15,000	2025 Gen. Fund M&O Budget
Subtotal		\$178,000	
Cemetery			
2025	Ossuary (Phase One)	\$10,000	2025 Gen. Fund M&O Budget
2026	Skid Steer/Backhoe	\$82,000	2026 Gen. Fund M&O Budget
2028	Dump Truck	\$55,000	2028 Gen. Fund M&O Budget
2029	Compact Excavator	\$67,000	2029 Gen. Fund M&O Budget
Subtotal		\$214,000	
Civic Center			
2024 Complete	Remodel Drink Service Area	\$33,000	2024 Gen. Fund M&O Budget
2026	HVAC 15 ton	\$39,000	2026 Gen. Fund M&O Budget
Subtotal		\$72,000	
Fire Department/Emergency Management			
2024 Complete	Truck	\$74,000	2024 Gen. Fund M&O Budget
2024 Complete	Extrication Tools	\$50,000	2024 Gen. Fund M&O Budget
2025	Automowers	\$14,000	2025 Gen. Fund M&O Budget
2026	Truck	\$85,000	2026 Assigned Fund
2026	Rescue Boat	\$38,000	2026 Gen. Fund M&O Budget
2027	Apparatus Replacement - Brush 3	\$285,000	2027 Gen. Fund M&O Budget (\$135,000) / Assigned Fund (\$150,000)
2028	Bunker Gear Extractor & Dryer	\$53,000	2028 Gen. Fund M&O Budget
Subtotal		\$599,000	
Garage			
NA	NA	\$0	NA
Subtotal		\$0	

Information Technology			
2024 Complete	Replace Public Safety Computers	\$64,000	2024 Gen. Fund M&O Budget
2025	Operating System Software	\$54,000	2025 Gen. Fund M&O Budget
2025	MDR System	\$18,000	2025 Gen. Fund M&O Budget
2026	Replace Non-Public Safety Computers	\$60,000	2026 Gen. Fund M&O Budget
2026	New Phone System	\$53,000	2026 Gen. Fund M&O Budget
2027	Network Infrastructure	\$58,000	2027 Gen. Fund M&O Budget
2028	Quorum Backup Appliance	\$25,000	2028 Gen. Fund M&O Budget
2029	Secondary AD and Backup	\$16,000	2029 Gen. Fund M&O Budget
Subtotal		\$348,000	
Parks and Recreation			
2024 Complete	Refurbish Slides & Play Structure at Pool	\$65,000	2024 Gen. Fund M&O Budget
2024 WIP	Walking Trail	\$25,000	2024 Gen. Fund M&O Budget
2024 WIP	Skid Steer	\$68,000	2024 Gen. Fund M&O Budget
2024 WIP	Levee Drain Replacement	\$60,000	2024 Gen. Fund M&O Budget
2025	Riding Mower	\$22,000	2025 Gen. Fund M&O Budget
2025	Trailers	\$22,000	2025 Gen. Fund M&O Budget
2026	Riding Mower	\$22,000	2026 Gen. Fund M&O Budget
2028	Truck	\$50,000	2028 Gen. Fund M&O Budget
Subtotal		\$334,000	
Police Department			
2024 Complete	HVAC	\$30,000	2024 Gen. Fund M&O Budget
2024 Compete	Fleet Vehicles: Patrol Units (3) and CID Unit (1)	\$249,000	2024 Gen. Fund M&O Budget (\$33,000) and Assigned (\$216,000)
2024 Complete	Video System Project	\$35,000	2024 Gen. Fund M&O Budget

2024 Complete	Customer Service Software	\$19,000	2024 Gen. Fund M&O Budget
2025	HVAC	\$36,000	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	TASER Project	\$18,000	2025 Gen. Fund M&O Budget
2025	Fleet Vehicles: Patrol Units (2), CID Unit (1), and Animal Control Vehicle	\$218,000	2025 Gen. Fund M&O Budget (\$131,000) and Assigned Fund (\$87,000)
2026	HVAC	\$17,000	2026 Gen. Fund M&O Budget
2026	Video System Project	\$35,000	2026 Gen. Fund M&O Budget
2026	TASER Project	\$19,000	2026 Gen. Fund M&O Budget
2026	Fleet Vehicles: Patrol Units (3) and CID Unit (1)	\$224,000	2026 Gen. Fund M&O Budget (\$74,000) and Assigned Fund (\$150,000)
2027	Video System Project	\$35,000	2027 Gen. Fund M&O Budget
2027	TASER Project	\$20,000	2027 Gen. Fund M&O Budget
2027	Fleet Vehicles: Patrol Units (2) and CID Unit (1)	\$160,000	2027 Gen. Fund M&O Budget
2028	Video System Project	\$60,000	2028 Gen. Fund M&O Budget
2028	TASER Project	\$21,000	2028 Gen. Fund M&O Budget
2028	Fleet Vehicles: Patrol Units (2), CID Unit (1), and Animal Control Vehicle	\$224,000	2028 Gen. Fund M&O Budget (\$104,000) and Assigned Fund (\$120,000)
2029	Video System Project	\$35,000	2029 Gen. Fund M&O Budget
2029	TASER Project	\$22,000	2029 Gen. Fund M&O Budget
2029	Fleet Vehicles: Patrol Units (2) and CID Unit (1)	\$160,000	2029 Gen. Fund M&O Budget
Subtotal		\$1,714,000	
Streets			

2025	Double Drum Roller	\$60,000	2025 Gen. Fund M&O Budget
Subtotal		\$60,000	
Zoo			
2024 Complete	Rock Sluice	\$21,000	2024 Gen. Fund M&O Budget
2024 Complete	Commissary Renovation	\$50,000	2024 Gen. Fund M&O Budget
2024 Complete	Zero Turn Mower	\$11,000	2024 Gen. Fund M&O Budget
2025	Generator	\$28,000	2025 Gen. Fund M&O Budget
2025	Walk-In Freezer	\$20,000	2025 Gen. Fund M&O Budget
2026	Riding Mower	\$12,000	2026 Gen. Fund M&O Budget
2026	Utility Vehicle	\$13,000	2026 Gen. Fund M&O Budget
2028	Riding Mower	\$12,000	2028 Gen. Fund M&O Budget
2028	Utility Vehicle	\$13,000	2028 Gen. Fund M&O Budget
2029	Utility Vehicle	\$13,000	2029 Gen. Fund M&O Budget
Subtotal		\$193,000	
General Fund Total		\$3,712,000	
Water and Sewer Fund Recurring Capital Outlays			
Year	Project	Project Cost	Funding
Administration			
2024 WIP	Break Room Remodel	\$15,000	2024 Water & Sewer Budget
2026	Overlay Public Works Parking Lot	\$30,000	2026 Water & Sewer Budget
2027	Paint Public Works and Motor Pool Buildings	\$95,000	2027 Water & Sewer Budget
Subtotal		\$140,000	
Customer Service			
2024 Complete	Software	\$125,000	2024 Water & Sewer Budget
Subtotal		\$125,000	
Industrial Pretreatment			
NA	NA	\$0	NA
Subtotal		\$0	
Wastewater Collection			

2024 Complete	Truck	\$52,000	2024 Water & Sewer Budget
2024 Complete	Mini-Esca. & Trailer	\$47,000	2024 Water & Sewer Budget
2024 WIP	Manhole Rehab/I & I Reduction	\$28,000	2024 Water & Sewer Budget
2025	Manhole Rehab/I & I Reduction	\$30,000	2025 Water & Sewer Budget
2025	Wastewater Master Plan	\$220,000	2025 Water & Sewer Budget
2026	Vac Truck	\$430,000	2026 Water & Sewer Budget
2026	Manhole Rehab/I & I Reduction	\$30,000	2026 Water & Sewer Budget
2027	Portable Air Compressor & Jackhammer	\$30,000	2027 Water & Sewer Budget
2027	Manhole Rehab/I & I Reduction	\$30,000	2027 Water & Sewer Budget
2028	Sewer Jetter Trailer	\$95,000	2028 Water & Sewer Budget
2028	Manhole Rehab/I & I Reduction	\$30,000	2028 Water & Sewer Budget
2029	Manhole Rehab/I & I Reduction	\$30,000	2029 Water & Sewer Budget
2029	Hydro Excavation Trailer	\$185,000	2029 Water & Sewer Budget
Subtotal		\$1,237,000	
Wastewater Treatment Plant			
2024 WIP	Replace SBR Blower Drives	\$40,000	2024 Water & Sewer Budget
2025	Convert Spreader Truck	\$114,000	2025 Water & Sewer Budget
2026	Install Weather Protection	\$25,000	2026 Water & Sewer Budget
2027	Truck	\$55,000	2027 Water & Sewer Budget
2027	Plant Security	\$35,000	2027 Water & Sewer Budget
2028	Tractor	\$40,000	2028 Water & Sewer Budget
2029	Truck	\$55,000	2029 Water & Sewer Budget
2029	Sludge Pump Redundancy	\$100,000	2029 Water & Sewer Budget
		\$464,000	
Water Distribution			
2024 Complete	AMR Water Meters	\$200,000	2024 Water & Sewer Budget
2024 WIP	Fire Hydrants	\$20,000	2024 Water & Sewer Budget
2024 Complete	Lead Service Line Program	\$60,000	2024 Water & Sewer Budget
2024 WIP	Line Stops	\$40,000	2024 Water & Sewer Budget
2025	Backhoe	\$161,000	2025 Water & Sewer Budget
2025	Water Master Plan	\$125,000	2025 Water & Sewer Budget
2025	Water Line Stops	\$40,000	2025 Water & Sewer Budget

2025	AMR Water Meters	\$89,000	2025 Water & Sewer Budget
2025	Fire Hydrants	\$20,000	2025 Water & Sewer Budget
2026	Water Line Stops	\$40,000	2026 Water & Sewer Budget
2026	AMR Water Meters	\$100,000	2026 Water & Sewer Budget
2026	Fire Hydrants	\$25,000	2026 Water & Sewer Budget
2027	Truck	\$55,000	2027 Water & Sewer Budget
2027	Water Line Stops	\$40,000	2027 Water & Sewer Budget
2027	AMR Water Meters	\$100,000	2027 Water & Sewer Budget
2027	Fire Hydrants	\$25,000	2027 Water & Sewer Budget
2028	Truck	\$55,000	2028 Water & Sewer Budget
20289	Water Line Stops	\$40,000	2028 Water & Sewer Budget
2028	AMR Water Meters	\$100,000	2028 Water & Sewer Budget
2028	Fire Hydrants	\$25,000	2028 Water & Sewer Budget
2029	Dump Truck	\$155,000	2029 Water & Sewer Budget
2029	Truck	\$80,000	2029 Water & Sewer Budget
2029	Water Line Stops	\$40,000	2029 Water & Sewer Budget
2029	AMR Water Meters	\$100,000	2029 Water & Sewer Budget
2029	Fire Hydrants	\$25,000	2029 Water & Sewer Budget
Subtotal		\$1,760,000	
Water Production			
2024 Complete	Truck	\$63,000	2024 Water & Sewer Budget
2024 Complete	Tank Maintenance	\$183,000	2024 Water & Sewer Budget
2025	Site #6 Fence	\$69,000	2025 Water & Sewer Budget
2025	Tank Maintenance	\$207,000	2025 Water & Sewer Budget
2026	Moss Lake Dam Maintenance	\$180,000	2026 Water & Sewer Budget
2026	Tank Maintenance	\$207,000	2026 Water & Sewer Budget
2026	Digital Well Meters	\$56,000	2026 Water & Sewer Budget
2027	Summerfield Lift Station Upgrade	\$190,000	2027 Water & Sewer Budget
2027	Crane Truck	\$105,000	2027 Water & Sewer Budget
2027	Tank Maintenance	\$207,000	2027 Water & Sewer Budget
2028	Well Site #9 Fence	\$90,000	2028 Water & Sewer Budget
2028	Tank Maintenance	\$207,000	2028 Water & Sewer Budget
2029	SCADA Radio Upgrade	\$100,000	2029 Water & Sewer Budget
2029	Tank Maintenance	\$207,000	2029 Water & Sewer Budget
Subtotal		\$2,071,000	
Moss Lake			
2024 Complete	Trident Filter/Clarifiers (one unit)	\$104,000	2024 Water & Sewer Budget

2024 WIP	Well #3 Upgrade & Water Line	\$220,000	2024 Water & Sewer Budget
2024 Complete	Zero Turn Mower	\$10,000	2024 Water & Sewer Budget
2024 Complete	TOC Analyzer	\$32,000	2024 Water & Sewer Budget
2025	Trident Filter/Clarifiers (second unit)	\$290,000	2025 Water & Sewer Budget
2025	Well #3 Water Line	\$100,000	2025 Water & Sewer Budget
2025	TOC Analyzer	\$25,000	2025 Water & Sewer Budget
2026	Tractor	\$45,000	2026 Water & Sewer Budget
2026	TOC Analyzer	\$25,000	2026 Water & Sewer Budget
2026	Poly Blend Feed System	\$15,000	2026 Water & Sewer Budget
2026	Truck	\$68,000	2026 Water & Sewer Budget
2027	Portable Ultrasonic Flow Meter	\$21,000	2027 Water & Sewer Budget
2027	Well #7 Rebuild	\$65,000	2027 Water & Sewer Budget
2028	Well #6 Rebuild	\$50,000	2028 Water & Sewer Budget
2028	Generator	\$250,000	2028 Water & Sewer Budget
2029	Flushing System	\$50,000	2029 Water & Sewer Budget
2029	Sample Station	\$50,000	2029 Water & Sewer Budget
Subtotal		\$1,420,000	
Water and Sewer Total		\$7,217,000	

All Other Funds Recurring Capital Outlays

Year	Project	Project Cost	Funding
Airport			
2025	Remodel Conference Room/ADA	\$25,000	2025 Airport Budget (\$2,500)/BIL (\$22,500)
2025	Pave Terminal Parking Lot	\$47,000	2025 Airport Budget (\$4,700)/BIL (\$42,300)
2025	Terminal Entrance Gate Paving	\$30,000	2025 Airport Budget (\$3,000)/BIL (\$27,000)
2025	Electric Power Cart	\$20,000	2025 Airport Budget
2025	Fuel Containment Pad	\$22,000	2025 Airport Budget (\$11,000)/RAMP (\$11,000)
2026	Replace AC Unit	\$20,000	2026 Airport Budget (\$2,000)/BIL (\$18,000)
2026	New AvGas Fuel Pump	\$20,000	2026 Airport Budget
2026	200 Hangar Drainage Ditch	\$25,000	2026 Airport Budget (\$2,500)/RAMP (\$22,500)
2026	Utility Vehicle	\$27,000	2026 Airport Budget

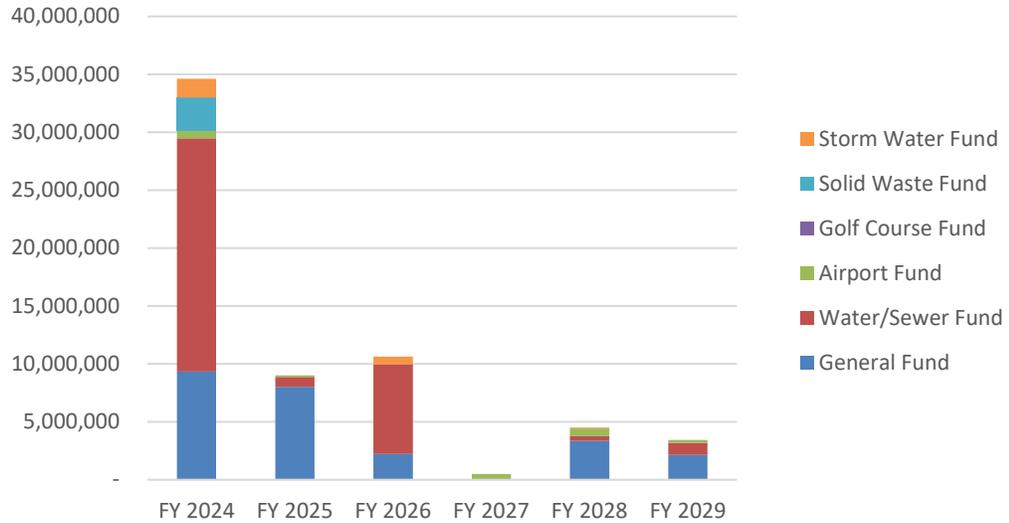
2027	Paint Multi-Use Hangar	\$60,000	2027 Airport Budget (\$30,000)/RAMP (\$30,000)
Subtotal		\$296,000	
Golf Course Fund			
2024 Complete	Pro Shop Remodel	\$12,000	2024 Golf Budget
2025	Utility Tractor	\$22,000	2025 Golf Budget
2026	Bathroom Remodel	\$30,000	2026 Golf Budget
2027	Bathroom Remodel	\$20,000	2027 Golf Budget
2028	Greens Roller	\$20,000	2028 Golf Budget
Subtotal		\$104,000	
Solid Waste Fund			
2024 WIP	Excavator Track-Hoe	\$328,000	2024 Solid Waste Budget
2024 Complete	Carts/Containers	\$101,000	2024 Solid Waste Budget
2025	Residential Side Load Truck	\$445,000	2025 Solid Waste Budget
2025	Skid Steer Trailer	\$13,000	2025 Solid Waste Budget
2025	Eastside Fencing	\$22,000	2025 Solid Waste Budget
2025	Repair Tipping Floor Drainage	\$150,000	2025 Solid Waste Budget
2025	Carts/Containers	\$96,000	2025 Solid Waste Budget
2026	Loader for Transfer Station	\$450,000	2026 Solid Waste Budget
2026	Carts/Containers	\$97,000	2026 Solid Waste Budget
2027	Commercial/Residential Side Load	\$369,000	2027 Solid Waste Budget
2027	Carts/Containers	\$97,000	2027 Solid Waste Budget
2028	Semi-Tractor and Trailer	\$275,000	2028 Solid Waste Budget
2028	Carts/Containers	\$97,000	2028 Solid Waste Budget
2029	Carts/Containers	\$97,000	2029 Solid Waste Budget
Subtotal		\$2,637,000	
Stormwater Fund			
2024 Complete	Trailer	\$19,000	2024 Storm Water Budget
2024 WIP	Street Sweeper	\$312,000	2024 Storm Water Budget
2024 WIP	Drainage Way Improvements	\$30,000	2024 Storm Water Budget
2025	Haul Truck	\$170,000	2025 Storm Water Budget
2025	Drainage Way Improvements	\$30,000	2025 Storm Water Budget
2026	Dump Truck	\$205,000	2026 Storm Water Budget
2026	Truck	\$65,000	2026 Storm Water Budget

2026	Drainage Way Improvements	\$30,000	2026 Storm Water Budget
2027	Street Sweeper	\$325,000	2027 Storm Water Budget
2027	Riding Mower	\$13,000	2027 Storm Water Budget
2027	Drainage Way Improvements	\$30,000	2027 Storm Water Budget
2028	Dump Truck	\$215,000	2028 Storm Water Budget
2028	Drainage Way Improvements	\$30,000	2028 Storm Water Budget
2029	Truck	\$70,000	2029 Storm Water Budget
2029	Hydraulic Jack Hammer	\$70,000	2029 Storm Water Budget
2029	Skid Steer	\$115,000	2029 Storm Water Budget
2029	Drainage Way Improvements	\$100,000	2029 Storm Water Budget
Subtotal		\$1,829,000	
All Other Funds Total		\$4,866,000	
TOTAL RECURRING CAPITAL		\$15,795,000	

Non-Recurring Capital

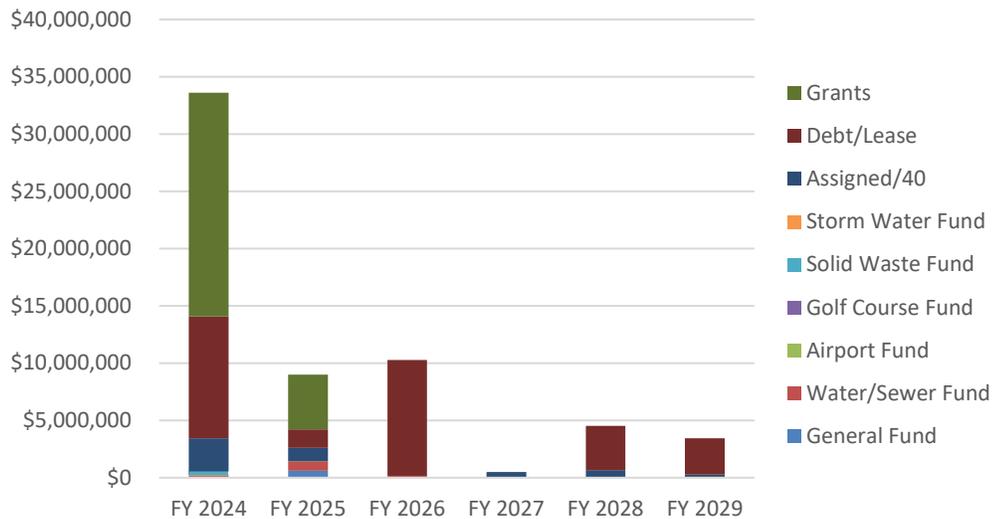
Non-recurring capital expenditures generally have a life span of more than 10 years and cost more than \$25,000. These improvements are generally not found in every budget. A more specific definition can be found in the Definitions Section. The total non-recurring capital expenditures for FY 2024 – FY 2029 are \$62.68 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 2024

Estimated Completion: September 2029

Project Description:

Status: WIP

Complete Master Plan and Drainage Plan for Airport 2025. Purchase RPZ for Runway 18-36 and Runway 36 in 2025. Reconstruct taxiways G, B, and F.

Justification:

Operating Cost Impact: None

Runway and taxiways are deteriorating. They need to be maintained for safety. Expanding 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.

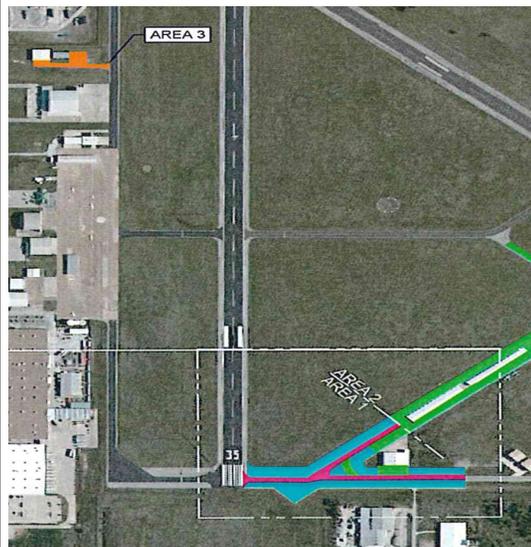
Project's Link to City Goals:

Service Impact:

Goal 2: Improve Gainesville's basic infrastructure.

Runways and taxiways life expectancies will increase by 10 - 15 years. This project also protects props and jet engines from damage from loose aggregate.

Map of Gainesville Airport



Total Project Cost: \$2,151,000

Life Expectancy: 10 Years to Inexhaustible

Project Budget

Expenditures:	Prior Years	2024	2025	2026	2027	2028	2029
Land/Land Improvements	\$0	\$650,000	\$140,000	\$0	\$0	\$0	\$0
Taxiway/Runway Imp.	\$0	\$0	\$0	\$0	\$461,000	\$650,000	\$250,000
Utility Extension	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Buildings	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total	\$0	\$650,000	\$140,000	\$0	\$461,000	\$650,000	\$250,000
Funding Sources:	Prior Years	2024	2025	2026	2027	2028	2029
TXDOT Grant	\$0	\$585,000	\$126,000	\$0	\$414,900	\$585,000	\$225,000
Airport Fund	\$0	\$65,000	\$14,000	\$0	\$46,100	\$65,000	\$25,000
Total	\$0	\$650,000	\$140,000	\$0	\$461,000	\$650,000	\$250,000

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: Complete

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. respectively.

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	2024	2025	2026	2027	2028	2029
Expenditures:							
Building	\$400,000	\$2,283,000	\$0	\$0	\$0	\$0	\$0
Total	\$400,000	\$2,283,000	\$0	\$0	\$0	\$0	\$0
Funding Sources:							
2022 Bond	\$400,000	\$1,253,000	\$0	\$0	\$0	\$0	\$0
HOT Funds	\$0	\$1,000,000	\$0	\$0	\$0	\$0	\$0
General Fund	\$0	\$30,000	\$0	\$0	\$0	\$0	\$0
Total	\$400,000	\$2,283,000	\$0	\$0	\$0	\$0	\$0

Note(s): The City issued \$7,625,000 worth of bonds in 2022 for a fire station (\$3,800,000), civic center expansion (\$1,653,000), and Street Utility Maintenance Program (\$2,172,000).

Project: Engine

Funding Source(s): Tax Note

Start Date: October 2028

Estimated Completion: September 2029

Project Description:

Status: WIP

Purchase engine.

City Council has approved the purchase. The estimated build time is 36 to 40 months.

Justification:

Operating Cost Impact: \$0

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.

This is replacement equipment. The maintenance cost for the new equipment should be reduced for the first several years. The budget will not be impacted because other equipment will age and need additional maintenance.

Project's Link to City Goals:

Service Impact:

Goal 6: Provide a safe and prepared City.

The City has three engines.

Current Pumper Truck #2



Total Project Cost: \$1,000,000

Life Expectancy: 15 years

Project Budget

Expenditures:		Prior Years	2024	2025	2026	2027	2028	2029
Equipment		\$0	\$0	\$0	\$0	\$0	\$1,200,000	\$0
	Total	\$0	\$0	\$0	\$0	\$0	\$1,200,000	\$0
Funding Sources:		Prior Years	2024	2025	2026	2027	2028	2029
General Fund		\$0	\$0	\$0	\$0	\$0	\$0	\$0
Assigned Fund		\$0	\$0	\$0	\$0	\$0	\$0	\$0
Debt		\$0	\$0	\$0	\$0	\$0	\$1,200,000	\$0
	Total	\$0	\$0	\$0	\$0	\$0	\$1,200,000	\$0

Note(s): City will issue tax notes or sell bonds to cover this cost.

Project: Ladder

Funding Source(s): Tax Note

Start Date: October 2029

Estimated Completion: September 2030

Project Description:

Status: Not Started

Purchase ladder.

Justification:

Ladder 1 will be 16 years old in 2029, which is the end of life the apparatus. This particular ladder has had significant mechanical issues. The ladder will take over one year to build.

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 one ladder.

Current Ladder



Total Project Cost: \$2,100,000

Life Expectancy: 15 years

		Project Budget						
		Prior Years	2024	2025	2026	2027	2028	2029
Expenditures:								
	Equipment	\$0	\$0	\$0	\$0	\$0	\$0	\$2,100,000
	Total	\$0	\$0	\$0	\$0	\$0	\$0	\$2,100,000
Funding Sources:								
	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	\$2,100,000
	Total	\$0	\$0	\$0	\$0	\$0	\$0	\$2,100,000

Note(s): City will sell tax notes or 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.

Construction is approximately 70% complete.

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: \$4,405,000

Life Expectancy: 30 years

Project Budget

Expenditures:	Prior Years	2024	2025	2026	2027	2028	2029
Fire Station	\$200,000	\$2,000,000	\$2,205,000	\$0	\$0	\$0	\$0
Total	\$200,000	\$2,000,000	\$2,205,000	\$0	\$0	\$0	\$0
Funding Sources:	Prior Years	2024	2025	2026	2027	2028	2029
Fund 40	\$0	\$0	\$600,000	\$0	\$0	\$0	\$0
2022 Bond	\$200,000	\$2,000,000	\$1,605,000	\$0	\$0	\$0	\$0
Total	\$200,000	\$2,000,000	\$2,205,000	\$0	\$0	\$0	\$0

Note(s): The City issued \$7,625,000 worth of bonds in 2022 for a fire station (\$3,800,000), civic center expansion (\$1,653,000), and Street Utility Maintenance Program (\$2,172,000).

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, & 2.8 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	2024	2025	2026	2027	2028	2029
Street	\$2,183,000	\$3,154,000	\$1,030,000	\$2,212,000	\$30,000	\$2,153,000	\$30,000
Water	\$1,834,000	\$427,000	\$0	\$621,000	\$0	\$163,000	\$0
Sewer	\$16,729,000	\$261,000	\$836,000	\$7,134,000	\$0	\$249,000	\$1,053,000
Drainage	\$74,000	\$1,598,000	\$0	\$666,000	\$0	\$97,000	\$0
Total	\$20,082,000	\$5,440,000	\$1,866,000	\$10,633,000	\$0	\$2,662,000	\$1,083,000

Funding Sources:	Prior Years	2024	2025	2026	2027	2028	2029
General Fund	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Water & Sewer Fund	\$0	\$0	\$836,000	\$164,000	\$0	\$0	\$0
Stormwater Fund	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Assigned/40 Funds	\$1,018,000	\$1,041,000	\$1,030,000	\$0	\$30,000	\$0	\$30,000
Debt	\$13,269,000	\$4,399,000	\$0	\$10,113,000	\$0	\$2,662,000	\$1,053,000
Grant	\$1,856,000	\$0	\$0	\$0	\$0	\$0	\$0
Impact Fee/Exchange	\$4,677,000	\$0	\$0	\$356,000			
Total	\$20,82,000	\$5,440,000	\$1,866,000	\$10,633,000	\$30,000	\$2,662,000	\$1,083,000

Note(s): The City issued bonds in 2018 (\$2,172,000), 2023 (\$9,500,000), and 2024 (\$4,500,000) for street and utility projects. Bonds are being planned for 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	
Year 2023						
Field (R146): Potter to Perry (construction)	Reconstruct	1,700	\$425,000	\$425,000	\$0	Complete
Seal Remaining Portions of G2 & G3 and G1, P1, and P2	Seal	76,375	\$348,000	\$0	\$348,000	Complete
Garnett (M01): Dodson to Denton	Mill & Overlay	558	\$32,000	\$0	\$32,000	Complete
Lindsay & Denton (N23): Multiple Sections	Mill & Overlay	3,657	\$269,000	\$0	\$269,000	Complete
Perry, Mill, Potter, Buck & Hancock (N29): Multiple Sec.	Mill & Overlay	5,047	\$369,000	\$0	\$369,000	Complete
Total		87,337	\$1,443,000	\$425,000	\$1,018,000	
Year 2024						
Tennie (R111): Wine to Pecan Creek (construction)	Reconstruct	9,015	\$2,113,000	\$2,113,000	\$0	WIP
Lawrence (N22): O'Neal to north end	Mill & Overlay	7,906	\$1,041,000	\$0	\$1,041,000	WIP
Total		16,921	\$3,154,000	\$2,113,000	\$1,041,000	
Year 2025						
Line and Bridle (N13), Hancock (N02), Leonard Park (N20)	Mill & Overlay	11,512	\$1,000,000	\$0	\$1,000,000	Not Started
Seal sections of G2 and G3	Sealing	15,000	\$30,000	\$0	\$30,000	Not Started
Total		15,000	\$1,030,000	\$0	\$1,030,000	
Year 2026						
Wine (R100): California to Garnett (construction)	Reconstruct	7,605	\$1,802,000	\$1,802,000	\$0	Not Started
Belcher (R014): Grand to Fair (engineering)	Reconstruct	8,266	\$410,000	\$410,000	\$0	Not Started
Total		15,871	\$2,212,000	\$2,212,000	\$0	
Year 2027						
Sealing	Sealing	15,000	\$30,000	\$0	\$30,000	Not Started

Total		15,000	\$30,000	\$0	\$30,000	
Year 2028						
Belcher (R014): Grand to Fair (construction)	Reconstruct	6,702	\$2,153,000	\$2,153,000	\$0	Not Started
Total		6,702	\$2,153,000	\$2,153,000	\$0	
Year 2029						
Sealing	Sealing	15,000	\$30,000	\$0	\$30,000	
Total		15,000	\$30,000	\$0	\$30,000	Not Started

Table 5: Detailed Water Projects for SUMP

Project	Description	Proposed Expenditures	Funding Sources		Status
			Bonds	Gen./Water/Sewer/Storm/Assd. Funds/Grant	
Year 2023					
Field (R146): Potter to Perry	Reconstruct	\$183,000	\$183,000	\$0	Complete
Foundry Road	Reconstruct	\$1,651,000	\$1,651,000	\$0	WIP
2023 Total		\$1,834,000	\$1,834,000	\$0	
Year 2024					
I-35 North Expansion Utilities	Reconstruct	\$18,600,000	\$378,000	\$18,222,000	WIP
Tennie (R111): Grand to Clements (construction)	Reconstruct	\$427,000	\$427,000	\$0	WIP
2024 Total		\$19,027,000	\$805,000	\$18,222,000	
Year 2026					
Wine (R100): California to Garnett (construction)	Reconstruct	\$621,000	\$621,000		Not Started
2026 Total		\$621,000	\$621,000		
Year 2028					
Belcher (R014): Grand to Fair	Reconstruct	\$163,000	\$163,000	\$0	Not Started
2028 Total		\$163,000	\$163,000	\$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	\$52,000	\$52,000	\$0	Complete
2022 Total		\$52,000	\$52,000	\$0	
Year 2023					
Wheeler Line Replacement, Elkins Lift Station, South Line Replacement and Chalmers (WWMP 1, 6, 11 & 12)	Reconstruct	\$16,677,000	\$10,144,000	\$6,533,000	WIP
2023 Total		\$16,677,000	\$10,144,000	\$6,533,000	
Year 2024					
Tennie (R111): Grand to Clements (construction)	Reconstruct	\$261,000	\$261,000	\$0	WIP
2024 Total		\$261,000	\$261,000	\$0	
Year 2025					
Pecan Creek (WWMP 9 & 10)	Engineer	\$836,000	\$0	\$836,000	Not Started
2025 Total		\$836,000	\$0	\$836,000	
Year 2026					
Wine (R100): California to Garnett (construction)	Reconstruct	\$450,000	\$450,000	\$0	Not Started
Pecan Creek (WWMP 9 & 10)	Reconstruct	\$6,684,000	\$6,000,000	\$684,000	Not Started
2026 Total		\$7,134,000	\$6,450,000	\$684,000	
Year 2028					
Belcher (R014): Grand to Fair	Reconstruct	\$249,000	\$249,000	\$0	Not Started
2028 Total		\$249,000	\$249,000	\$0	
Year 2029					
Dozier Creek Crossing	Reconstruct	\$1,053,000	\$1,053,000	\$0	Not Started
2029 Total		\$1,053,000	\$1,053,000	\$0	

Table 5: Detailed Drainage Projects for SUMP

Project	Description	Proposed Expenditures	Funding Sources		Status
			Bonds	Gen./Storm/Assd. Funds/Grant	
Years 2022 - 2023					
Field (R146): Potter to Perry	Construct	\$74,000	\$74,000	\$0	Complete
Total		\$74,000	\$74,000	\$0	
Year 2024					
Tennie (R111): Grand to Clements (construction)	Reconstruct	\$1,598,000	\$1,598,000	\$0	WIP
Total		\$1,598,000	\$1,598,000	\$0	
Year 2026					
Wine (R100): California to Garnett (construction)	Reconstruct	\$666,000	\$666,000	\$0	Not Started
Total		\$666,000	\$666,000	\$0	
FY 2028					
Belcher (R014): Grand to Fair	Reconstruct	\$97,000	\$97,000	\$0	Not Started
Total		\$97,000	\$97,000	\$0	

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

Start Date: March 2018

Estimated Completion: January 2024

Project Description:

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

Status: 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: \$5,133,000 **Life Expectancy:** 30 years

Project Budget

	Prior Years	2024	2025	2026	2027	2028	2029
Expenditures:							
Engineering	\$479,000	\$48,000	\$0	\$0	\$0	\$0	\$0
Transfer Station	\$1,778,000	\$2,828,000	\$0	\$0	\$0	\$0	\$0
Total	\$2,257,000	\$2,876,000	\$0	\$0	\$0	\$0	\$0
Funding Sources:							
2018 Bond	\$2,257,000	\$2,586,000	\$0	\$0	\$0	\$0	\$0
Budget	\$0	\$290,000					
Total	\$2,257,000	\$2,876,000	\$0	\$0	\$0	\$0	\$0

Project: Upgrade Wastewater Treatment Plant

Funding Source(s): Grant from American Recovery Act 2021

Start Date: November 2021

Complete: September 2024

Project Description:

Exchange the chlorine contact chamber with an ultraviolet disinfection.

Status: Complete

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 \$25,000.

Project's Link to City Goals:

Goal 2: Improve Gainesville's basic infrastructure.

Service Impact:

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: \$1,838,000 Life Expectancy: 25 years

Project Budget

Expenditures:	Prior Years	2024	2025	2026	2027	2028	2029
Ultraviolet	\$1,113,000	\$725,000	\$0	\$0	\$0	\$0	\$0
Total	\$1,113,000	\$725,000	\$0	\$0	\$0	\$0	\$0

Funding Sources:	Prior Years	2024	2025	2026	2027	2028	2029
Grant Fund	\$823,000	\$725,000	\$0	\$0	\$0	\$0	\$0
FY 2023 Budget	\$290,000	\$0					
Total	\$1,113,000	\$725,000	\$0	\$0	\$0	\$0	\$0

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.

Funding Source(s): FY 2024 Assigned Fund

Complete: July 2024

Status: Complete

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: \$1,237,000 Life Expectancy: 10 years

Project Budget

Expenditures:	Prior	2024	2025	2026	2027	2028	2029
	Years						
Radio Equip.	\$0	\$1,237,000	\$0	\$0	\$0	\$0	\$0
Total	\$0	\$0	\$0	\$0	\$0	\$0	\$0

Funding Sources:	Prior	2024	2025	2026	2027	2028	2029
	Years						
Assigned Fund	\$0	\$1,184,000	\$0	\$0	\$0	\$0	\$0
FY 2024 Budget		\$53,000	\$0	\$0	\$0	\$0	\$0
Total	\$0	\$1,237,000	\$0	\$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 4.5 Start utilizing new financial, human resources, permit, and agenda software from Tyler Technologies.

Funding Source(s): FY 2024 Assigned Fund

Estimated Completion: April 2025

Status: Work-in-Progress

The financial portion of the program is being utilized at this time. Staff will be trained in March on the budgeting portion of the program.

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	2024	2025	2026	2027	2028	2029
Expenditures:							
Software	\$0	\$789,000	\$0	\$0	\$0	\$0	\$0
Total	\$0	\$789,000	\$0	\$0	\$0	\$0	\$0
Funding Sources:							
Assigned Fund	\$0	\$664,000	\$0	\$0	\$0	\$0	\$0
W & S Budget	\$0	\$125,000	\$0	\$0	\$0	\$0	\$0
Total	\$0	\$789,000	\$0	\$0	\$0	\$0	\$0

Project: Sidewalk

Start Date: October 2025

Project Description:

Install 6-foot wide sidewalk from High School on 1306 to downtown via Hwy 51.

Justification:

This sidewalk provides a safe route to the high school and college. It will also provide recreation and connect the far west portion of town to the sidewalks and trail on the east side of I-35.

Project's Link to City Goals:

Goal 2: Improve Gainesville's basic infrastructure. Goal 6: Provide a safe and prepared City. Goal 7: Promote cultural and recreational opportunities for locals and tourists.

Funding Source(s): TXDOT TA Grant

Estimated Completion: September 2027

Status: Work-in-Progress

TXDOT is work on completing the engineering via a third party.

Operating Cost Impact: \$0

The City will have to maintain the sidewalk, which is a non-material cost to the City.

Service Impact:

This will provide people with a safe way to walk to the high school and college. It will also provide recreational and exercise opportunities to the public.

Downtown and I-35 Sidewalk



Total Project Cost: \$4,800,000 Life Expectancy: 20 years

Project Budget

Expenditures:		Prior Years	2024	2025	2026	2027	2028	2029
Sidewalk		\$0	\$0	\$4,800,000	\$0	\$0	\$0	\$0
Total		\$0	\$0	\$4,800,000	\$0	\$0	\$0	\$0
Funding Sources:		Prior Years	2024	2025	2026	2027	2028	2029
Grant		\$0	\$0	\$4,800,000	\$0	\$0	\$0	\$0
Total		\$0	\$0	\$4,800,000	\$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. This budget complies with these policies. 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 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 92.

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 ongoing 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 fifteen 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, Staff, and Public
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 \$44.21 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, FY 2042 – \$6.81 million, and FY 2044 – \$2.85 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 2025 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 2024-2025**

	2022-23 ACTUAL	2023-24 ADOPTED BUDGET	2023-24 REVISED BUDGET	2024-25 PROPOSED BUDGET
Beginning Balances:				
General Fund	8,737,768	8,937,778	8,937,778	10,810,539
Water & Sewer Fund	15,246,546	16,155,221	16,155,221	16,282,546
Solid Waste Fund	5,129,394	5,149,578	5,149,578	5,210,953
Assigned Projects Fund	5,176,053	8,161,578	8,161,578	5,216,055
All Other Funds	22,016,965	22,447,360	25,485,129	24,683,466
Total Beginning Balances	56,306,726	60,851,515	63,889,284	62,203,558
Revenues/Transfers In:				
General Fund	24,217,036	20,955,472	22,908,881	22,473,103
Water & Sewer Fund	10,235,579	10,295,366	10,513,155	10,643,780
Solid Waste Fund	5,938,404	5,675,736	6,365,668	5,990,206
Assigned Projects Fund	5,596,348	150,000	1,087,510	125,000
All Other Funds	10,359,012	7,513,308	8,253,121	7,772,839
Total Revenues & Transfers In	56,346,379	44,589,882	49,128,335	47,004,928
Total Funds Available	112,653,105	105,441,397	113,017,618	109,208,486
Expenditures & Transfers Out:				
General Fund	24,017,026	20,910,472	21,036,121	22,444,741
Water & Sewer Fund	9,326,904	10,239,161	10,385,830	12,842,320
Solid Waste Fund	5,918,220	5,617,159	6,304,293	6,634,213
Assigned Projects Fund	2,610,824	3,997,666	4,033,033	3,849,500
All Other Funds	9,874,769	8,367,029	9,054,783	7,700,190
Total Expenditures & Transfers Out	51,747,742	49,131,487	50,814,060	53,470,964
Ending Balances:				
General Fund	8,937,778	8,982,778	10,810,539	10,838,901
Water & Sewer Fund	16,155,221	16,211,426	16,282,546	14,084,006
Solid Waste Fund	5,149,578	5,208,155	5,210,953	4,566,946
Assigned Projects Fund	8,161,578	4,313,912	5,216,055	1,491,555
All Other Funds	22,501,208	21,593,639	24,683,467	24,756,115
Total Ending Balances	60,905,363	56,309,910	62,203,558	55,737,522

**CITY OF GAINESVILLE
ALL FUNDS SUMMARY
REVENUES & EXPENDITURES BY FUND TYPE**

REVENUES				
	FY 2022-23 ACTUAL	FY 2023-24 ADOPTED BUDGET	FY 2023-24 REVISED BUDGET	FY 2024-25 PROPOSED BUDGET
General Fund	\$ 24,217,036	20,955,472	22,908,881	22,473,103
General Obligation I&S Fund	2,484,211	2,534,260	2,607,837	2,660,959
Assigned Projects Fund	5,596,348	150,000	1,087,510	125,000
Total Governmental Fund Revenues	<u>32,297,595</u>	<u>23,639,732</u>	<u>26,604,228</u>	<u>25,259,062</u>
Water & Sewer Fund	10,235,579	10,295,366	10,513,155	10,643,780
Solid Waste Fund	5,938,404	5,675,736	6,365,668	5,990,206
Stormwater Utility Fund	1,388,797	1,373,117	1,387,617	1,375,618
Airport Fund	4,576,710	2,019,803	2,539,263	2,059,608
Golf Course Fund	424,765	450,223	450,223	476,036
Total Enterprise Fund Revenues	<u>22,564,255</u>	<u>19,814,245</u>	<u>21,255,926</u>	<u>20,545,248</u>
Hotel/Motel Fund	1,105,406	990,000	1,070,000	1,040,000
All Other Funds	379,123	145,905	198,181	160,618
Total Revenues	<u>\$ 56,346,379</u>	<u>44,589,882</u>	<u>49,128,335</u>	<u>47,004,928</u>

EXPENDITURES				
	FY 2022-23 ACTUAL	FY 2023-24 ADOPTED BUDGET	FY 2023-24 REVISED BUDGET	FY 2024-25 PROPOSED BUDGET
General Fund	\$ 24,017,026	20,910,472	21,036,121	22,444,741
General Obligation I&S Fund	2,519,670	2,551,032	2,551,032	2,660,959
Assigned Projects Fund	2,610,824	3,997,666	4,033,033	3,849,500
Total Governmental Fund Expenditures	<u>29,147,520</u>	<u>27,459,170</u>	<u>27,620,186</u>	<u>28,955,200</u>
Water & Sewer Fund	9,326,904	10,239,161	10,385,830	12,842,320
Solid Waste Fund	5,918,220	5,617,159	6,304,293	6,634,213
Stormwater Utility Fund	1,213,836	1,443,008	1,443,727	1,499,065
Airport Fund	4,551,749	2,010,954	2,530,414	2,042,563
Golf Course Fund	428,015	444,986	441,580	472,874
Total Enterprise Fund Expenditures	<u>21,438,724</u>	<u>19,755,268</u>	<u>21,105,844</u>	<u>23,491,035</u>
Hotel/Motel Fund	1,038,039	1,781,272	1,938,480	862,633
All Other Funds	123,459	135,777	149,550	162,096
Total Expenditures	<u>\$ 51,747,742</u>	<u>49,131,487</u>	<u>50,814,060</u>	<u>53,470,964</u>

CITY OF GAINESVILLE
ALL FUNDS SUMMARY
SOURCES & USES - 3 YEARS

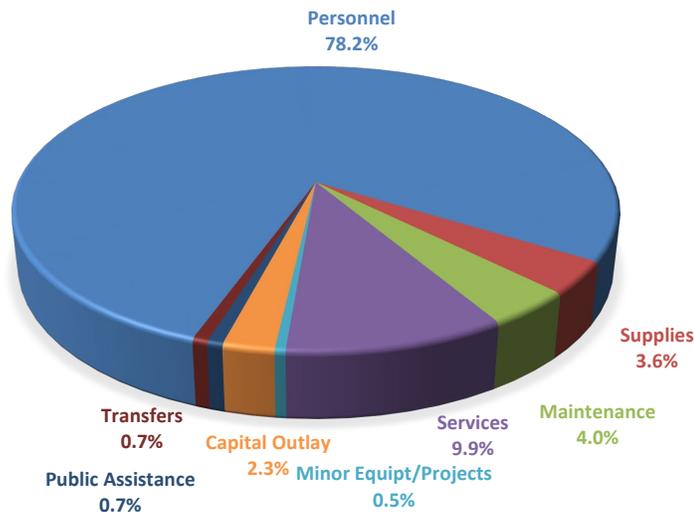
	<u>FY 2022-23 Actual</u>				<u>FY 2023-24 Revised Budget</u>				<u>FY 2024-25 Proposed Budget</u>			
	GOVERNMENTAL	ENTERPRISE	ALL OTHER	TOTAL	GOVERNMENTAL	ENTERPRISE	ALL OTHER	TOTAL	GOVERNMENTAL	ENTERPRISE	ALL OTHER	TOTAL
	FUNDS	FUNDS	FUNDS	FUNDS	FUNDS	FUNDS	FUNDS	FUNDS	FUNDS	FUNDS	FUNDS	FUNDS
REVENUES												
Ad Valorem Taxes	\$ 9,549,141	0	0	9,549,141	9,797,899	0	0	9,797,899	10,254,652	0	0	10,254,652
Sales Taxes, net	8,542,948	0	0	8,542,948	7,370,550	0	0	7,370,550	6,660,000	0	0	6,660,000
Charges for Services	2,539,391	17,729,264	0	20,268,655	2,442,339	18,609,896	0	21,052,235	2,113,700	18,596,990	0	20,710,690
Other Taxes & Fees	1,508,804	0	1,049,779	2,558,583	1,275,000	0	1,000,000	2,275,000	1,275,000	0	1,000,000	2,275,000
All Other Revenue	10,157,311	4,834,991	434,750	15,427,052	5,718,440	2,646,030	268,181	8,632,651	4,955,710	1,948,258	200,618	7,104,586
Total Revenues	32,297,595	22,564,255	1,484,529	56,346,379	26,604,228	21,255,926	1,268,181	49,128,335	25,259,062	20,545,248	1,200,618	47,004,928
EXPENDITURES												
Salaries & Benefits	14,533,042	3,849,328	0	18,382,370	16,237,378	4,317,988	0	20,555,366	17,551,088	4,630,026	0	22,181,114
Supplies	759,174	2,019,675	0	2,778,849	797,963	2,165,414	0	2,963,377	815,989	2,143,915	0	2,959,904
Maintenance	662,083	1,376,995	445,421	2,484,499	688,166	1,497,697	279,300	2,465,163	896,824	1,299,186	134,300	2,330,310
Services	2,134,934	2,965,796	0	5,100,730	2,822,752	3,417,423	0	6,240,175	2,331,440	3,643,375	22,000	5,996,815
Capital Expenditures	488,516	3,978,570	0	4,467,086	3,824,163	2,920,641	81,930	6,826,734	2,004,464	3,912,148	0	5,916,612
All Other Expenditures	10,569,771	7,248,360	716,077	18,534,208	3,249,764	6,786,681	1,726,800	11,763,245	5,355,395	7,862,385	868,429	14,086,209
Total Expenditures	\$ 29,147,520	21,438,724	1,161,498	51,747,742	27,620,186	21,105,844	2,088,030	50,814,060	28,955,200	23,491,035	1,024,729	53,470,964

**CITY OF GAINESVILLE
BUDGET 2024-2025
BUDGET SUMMARY BY FUND TYPE**

Fund Type/ Fund Name	Estimated Beginning Balance 10/1/2024	Budgeted Revenues & Transfers In	Budgeted Expenditures & Transfers Out	Estimated Ending Balance 9/30/2025
Governmental Fund Types:				
General Fund	10,810,539	22,473,103	22,444,741	10,838,901
Assigned Projects Fund	5,216,055	125,000	3,849,500	1,491,555
Debt Service Fund	1,925,454	2,660,959	2,660,959	1,925,454
Subtotal	17,952,047	25,259,062	28,955,200	14,255,909
Special Revenue Funds:				
Hotel/Motel Fund	486,256	1,040,000	862,633	663,623
Municipal Court Technology Fund	5,019	10,500	14,700	819
Municipal Court Security Fund	26,204	10,000	2,750	33,454
Municipal Court Juvenile Case Mgr Fund	20,976	10,200	14,200	16,976
Law Enforcement Officer Ed. Fund	6,990	2,618	0	9,608
Federal Seizure Fund	53	0	0	53
State Seizure Fund	97,177	1,500	46,646	52,031
City Athletic Field Projects Fund	49,981	10,800	10,800	49,981
Cable PEG Fees Fund	221,980	15,500	15,000	222,480
Subtotal	914,637	1,101,118	966,729	1,049,026
Total Governmental Funds	18,866,684	26,360,180	29,921,929	15,304,935
Fiduciary Fund Types:				
Cemetery Permanent Trust Fund	1,861,626	95,000	57,500	1,899,126
Cohen Scholarship Fund	12,426	500	500	12,426
Total Fiduciary Funds	1,874,052	95,500	58,000	1,911,552
Enterprise Fund Types:				
Water & Sewer Fund	16,282,546	10,643,780	12,842,320	14,084,006
Solid Waste Fund	5,210,953	5,990,206	6,634,213	4,566,946
Stormwater Utility Fund	13,743,578	1,375,618	1,499,065	13,620,131
Airport Fund	5,991,290	2,059,608	2,042,563	6,008,335
Airport Capital Fund	134,652	4,000	0	138,652
Golf Course Fund	99,803	476,036	472,874	102,965
Total Enterprise Funds	41,462,822	20,549,248	23,491,035	38,521,035
Total All Funds	62,203,558	47,004,928	53,470,964	55,737,522

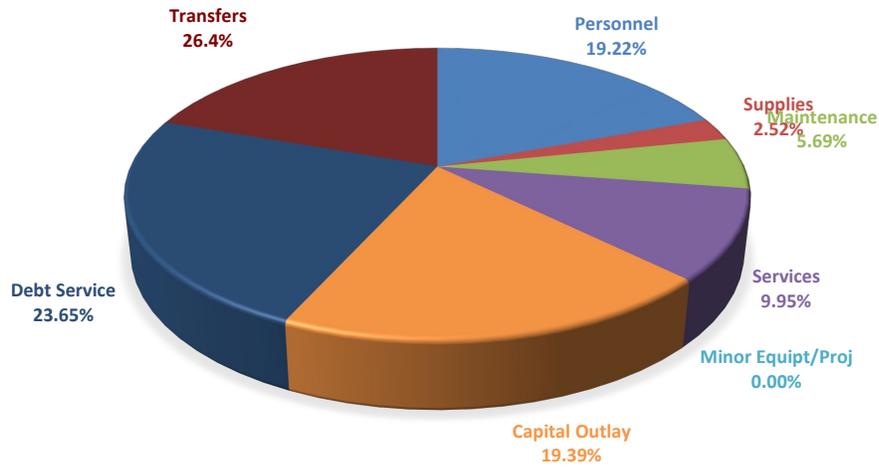
**GENERAL FUND
EXPENDITURES BY TYPE AND DEPARTMENT
BUDGET 2024-2025**

Department	Personnel	Supplies	Maintenance	Services	Minor Equipt/Proj.	Capital Outlay	Public Assistance	Transfers	Total
General Government-Admin	509,745	15,900	0	223,559	0	15,000	0	0	764,204
Information Technology	200,581	2,950	156,856	39,035	18,299	71,730	0	0	489,451
Human Resources	268,679	5,150	6,375	26,345	0	0	0	0	306,549
Communications & Outreach	184,481	1,500	35,499	32,460	10,000	0	0	0	263,940
Building Operations	0	3,550	23,000	47,650	0	0	0	0	74,200
Public Assistance	0	0	0	0	0	0	159,450	0	159,450
Municipal Court	307,983	6,900	0	29,501	0	0	0	0	344,384
Civic Center	168,660	16,600	23,650	122,281	10,000	0	0	0	341,191
Planning & Zoning	252,657	9,000	750	161,721	0	0	0	0	424,128
Code Compliance	265,844	10,000	2,500	28,550	0	0	0	0	306,894
Finance	469,980	9,900	0	213,900	0	0	0	0	693,780
Police	6,561,142	195,704	206,019	260,075	58,687	262,234	0	0	7,543,861
Emergency Management	9,015	1,450	18,500	12,125	0	0	0	0	41,090
Fire Operations	5,283,580	112,000	82,150	196,953	6,000	14,000	0	0	5,694,683
Public Service-Admin	114,979	1,650	0	4,742	0	0	0	0	121,371
Streets	492,715	64,650	127,675	285,839	0	60,000	0	0	1,030,879
Garage	307,793	12,225	11,000	14,114	0	0	0	0	345,132
Parks & Recreation	780,413	69,310	87,350	210,695	0	44,000	0	0	1,191,768
Frank Buck Zoo Operations	1,036,501	257,350	90,500	275,424	0	48,000	0	0	1,707,775
Cemetery	336,340	20,200	25,000	46,471	6,000	10,000	0	0	444,011
Non-Departmental	0	0	0	0	0	0	0	156,000	156,000
Totals	17,551,088	815,989	896,824	2,231,440	108,986	524,964	159,450	156,000	22,444,741



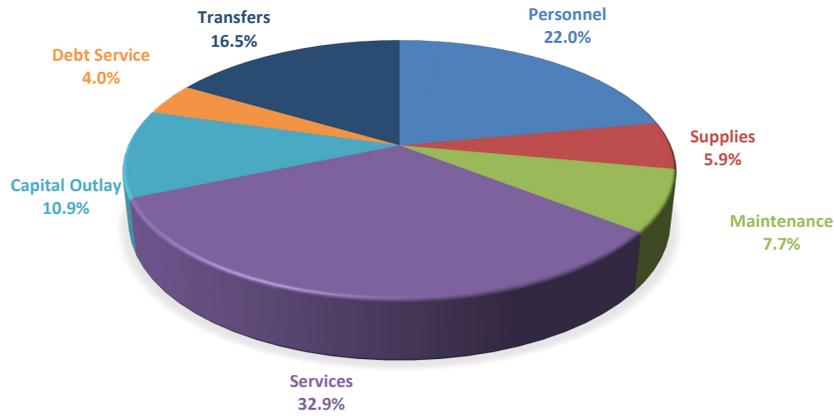
**WATER & SEWER FUND
EXPENSES BY TYPE AND DEPARTMENT
BUDGET 2024-2025**

Department	Personnel	Supplies	Maintenance	Services	Minor Equipt./Proj	Capital Outlay	Debt Service	Transfers	Total
Administration	312,223	4,675	10,212	70,349	0	0	0	0	397,459
Customer Service	171,057	42,875	78,248	102,534	0	0	0	0	394,714
Water Distribution	432,605	26,160	156,500	48,555	0	434,500	0	0	1,098,320
Water Production	373,176	31,433	185,789	427,320	0	276,041	0	0	1,293,759
Moss Lake Production	229,818	116,375	92,575	170,602	0	415,000	0	0	1,024,370
Industrial Waste	71,817	4,822	2,400	33,432	0	0	0	0	112,471
Wastewater Collection	436,421	26,620	100,828	51,381	0	1,250,000	0	0	1,865,250
Wastewater Treatment	441,508	70,050	103,776	374,052	0	114,240	0	0	1,103,626
Non-Departmental	0	0	0	0	0	0	3,037,710	2,514,641	5,552,351
Totals	2,468,625	323,010	730,328	1,278,225	0	2,489,781	3,037,710	2,514,641	12,842,320



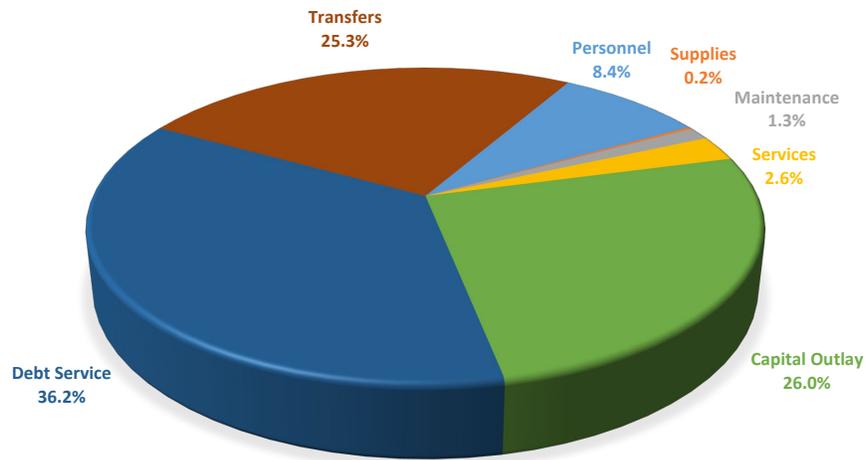
**SOLID WASTE FUND
EXPENSES BY TYPE & DEPARTMENT
BUDGET 2024-2025**

Department	Personnel	Supplies	Maintenance	Services	Minor Equip/Proj	Capital Outlay	Debt Service	Transfers	Total
Residential Collection	553,581	99,000	117,700	71,656	0	445,100	0	0	1,287,037
Landfill Disposal Long Haul	376,105	93,200	144,000	1,911,611	0	13,300	0	0	2,538,216
Commercial/Multifamily Collection	395,986	147,000	164,500	108,000	0	95,967	0	0	911,453
Transfer Station	135,973	53,050	82,100	94,439	0	172,000	0	0	537,562
Non-Departmental	0	0	0	0	0	0	266,088	1,093,857	1,359,945
Totals	1,461,645	392,250	508,300	2,185,706	0	726,367	266,088	1,093,857	6,634,213



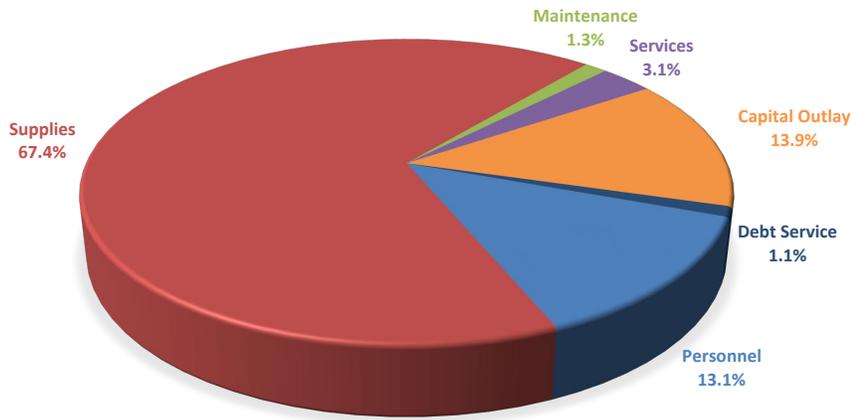
**STORMWATER UTILITY FUND
EXPENSES BY TYPE & DEPARTMENT
BUDGET 2024-2025**

Department	Personnel	Supplies	Maintenance	Services	Minor Equip/Proj	Capital Outlay	Debt Service	Transfers	Total
Maintenance & Operations	126,211	3,450	19,400	38,700	0	390,000	0	0	577,761
Non-Departmental	0	0	0	0	0	0	542,721	378,583	921,304
Totals	126,211	3,450	19,400	38,700	0	390,000	542,721	378,583	1,499,065



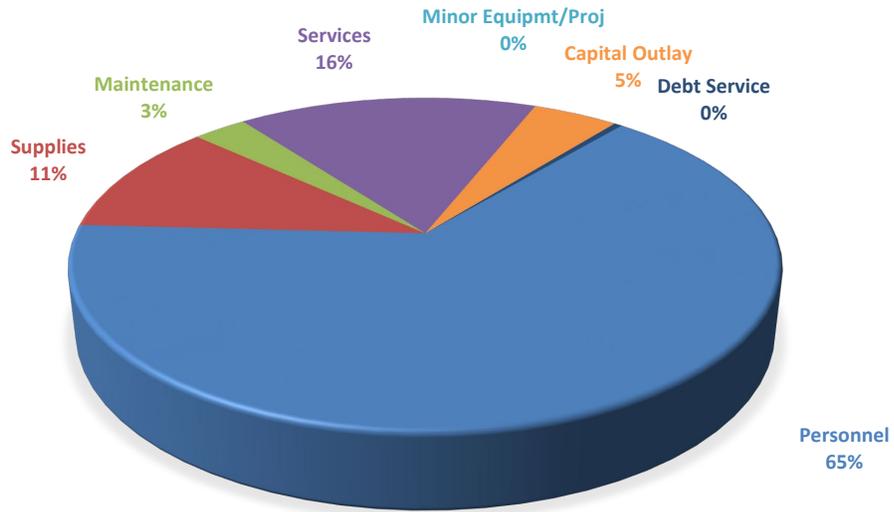
**AIRPORT FUND
EXPENSES BY TYPE & DEPARTMENT
BUDGET 2024-2025**

Department	Personnel	Supplies	Maintenance	Services	Minor EQ Furn/Fix	Capital Outlay	Debt Service	Transfers	Total
Airport Operations	267,457	1,373,255	27,300	63,802	5,000	284,000	0	0	2,020,814
Non-Departmental	0	0	0	0	0	0	21,749	0	21,749
Totals	267,457	1,373,255	27,300	63,802	5,000	284,000	21,749	0	2,042,563



**GOLF COURSE FUND
EXPENSES BY TYPE & DEPARTMENT
BUDGET 2024-2025**

Department	Personnel	Supplies	Maintenance	Services	Minor Equipmt/Proj	Capital Outlay	Debt Service	Total
Pro Shop	69,049	15,200	500	54,073	0	0	0	138,822
Golf Course Maintenance & Operations	237,039	36,750	13,358	22,869	0	22,000	0	332,016
Non-Departmental	0	0	0	0	0	0	2,036	2,036
Totals	306,088	51,950	13,858	76,942	0	22,000	2,036	472,874



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 2025 is projected to change by 10% or more from the fiscal year 2024 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 FY2025 fund balance is projected to decrease from the 2024 revised budgeted fund balance by 71.40% as the City has elected to utilize fund balance as a funding source for certain of its SUMP projects in FY 2025. 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 2025, the fund balance in the Municipal Court Juvenile Case Manager Fund is projected to decrease 19.07% as compared to the 2024 revised budgeted fund balance. This decrease is due to a projected deficiency of fee revenues compared with the fund's expenditures for FY 2025 and is otherwise a function of the relatively low fund balance maintained 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 2025, the fund balance in the Municipal Court Technology Fund is projected to decrease by 83.68% in comparison to the 2024 revised budgeted fund balance. This decrease is due primarily to a projected deficit 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 2025, the fund balance in the Municipal Court Security Fund is projected to increase 27.67% due to a projected excess of fee revenues over the fund's budgeted expenditures for FY 2025.

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 2025, the fund balance is projected to increase by 37.45% due to a 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 46.46% from the 2024 revised budget primarily due to budgeted expenditures for purchases of equipment in FY 2025.

Hotel/Motel Fund. This is a special revenue fund that is used to account for revenues derived from hotel occupancy taxes, which are restricted to certain expenditures such as those associated with the promotion of tourism, the arts, and operations of the City's civic center facility. In FY 2025, the fund balance of this fund is projected to increase 36.48%. This increase is primarily the result of a projected decrease in the fund's FY 2025 expenditures as compared to 2024 and prior when the City had incurred certain construction expenditures for the expansion and renovation of the civic center.

Water and Sewer Fund. This fund is an enterprise fund that accounts for the 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. In FY 2025, the fund balance of this fund is projected to decrease 13.50% primarily due to a budgeted increase in the fund's expenses as compared to the 2024 revised budget. The most significant increase in the fund's budgeted expenses is an increase in capital infrastructure of \$1,250,000 for wastewater collections.

Solid Waste Fund. This fund is an enterprise fund that accounts for the revenues and expenses of the City's solid waste collection and disposal activities. The fund is financed through user charges and fees for solid waste collection/disposal services. In FY 2025, the fund balance of the fund is projected to decrease 12.36%. The change in fund balance is the result of a conservative projection of fund revenues for FY 2025 as compared to the 2024 revised budget, a projected revenue decrease of 5.90%, combined with a budgeted increase in expenses for FY 2025 of 5.23% over 2024.



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 2024-2025
GENERAL FUND SUMMARY**

	2022-23 REVISED BUDGET	2022-23 ACTUAL	2023-24 ADOPTED BUDGET	2023-24 ACTUAL SIX MONTHS	2023-24 REVISED BUDGET	2024-25 PROPOSED BUDGET
BEGINNING BALANCE OCTOBER 1	8,737,768	8,737,768	8,937,778	8,937,778	8,937,778	10,810,539
REVENUES	22,395,404	24,217,036	20,955,472	14,592,264	22,908,881	22,473,103
TOTAL FUNDS AVAILABLE	31,133,172	32,954,804	29,893,251	23,530,042	31,846,660	33,283,642
EXPENDITURES						
GEN GOVN'T ADMIN	703,471	617,738	822,973	328,702	790,108	764,204
INFORMATION TECHNOLOGY	383,695	379,411	400,151	250,365	405,029	489,451
HUMAN RESOURCES	258,599	257,078	283,514	138,140	290,748	306,549
COMMUNICATIONS AND OUTREACH	0	0	0	0	0	263,940
BUILDING OPERATIONS	128,134	111,136	71,244	28,013	71,244	74,200
PUBLIC ASSISTANCE	144,450	144,300	159,450	49,050	159,450	159,450
MUNICIPAL COURT	298,059	288,583	316,600	146,452	318,392	344,384
CIVIC CENTER	320,013	298,298	301,962	119,089	302,386	341,191
PLANNING/ZONING	344,192	322,267	353,292	142,405	344,258	424,128
CODE COMPLIANCE	263,819	235,083	303,465	131,918	298,699	306,894
FINANCE	665,791	659,647	669,735	330,543	670,490	693,780
POLICE	6,319,481	6,036,125	6,781,433	3,205,243	6,781,450	7,543,861
EMERGENCY MGT.	47,946	36,122	38,534	4,445	38,277	41,090
FIRE	5,046,935	5,042,761	5,454,107	2,768,519	5,728,573	5,694,683
PUBLIC SERVICES ADM	109,053	108,216	114,992	56,396	114,225	121,371
STREETS	947,617	870,258	976,371	403,594	946,016	1,030,879
GARAGE	304,942	307,550	324,336	164,516	333,135	345,132
PARKS	1,165,377	1,032,862	1,361,959	495,673	1,356,911	1,191,768
FRANK BUCK ZOO	1,556,718	1,453,869	1,645,975	638,368	1,618,216	1,707,775
CEMETERY	370,802	311,601	340,379	134,867	324,481	444,011
NON-DEPT'L**	2,882,751	5,504,124	190,000	9,433	144,033	156,000
TOTAL EXPENDITURES	22,261,845	24,017,026	20,910,472	9,545,729	21,036,121	22,444,741
ENDING BALANCE SEPTEMBER 30	8,871,327	8,937,778	8,982,778	13,984,313	10,810,539	10,838,901
INCREASE(DECREASE) IN FUND BALANCE	133,559	200,011	45,000	5,046,535	1,872,760	28,362

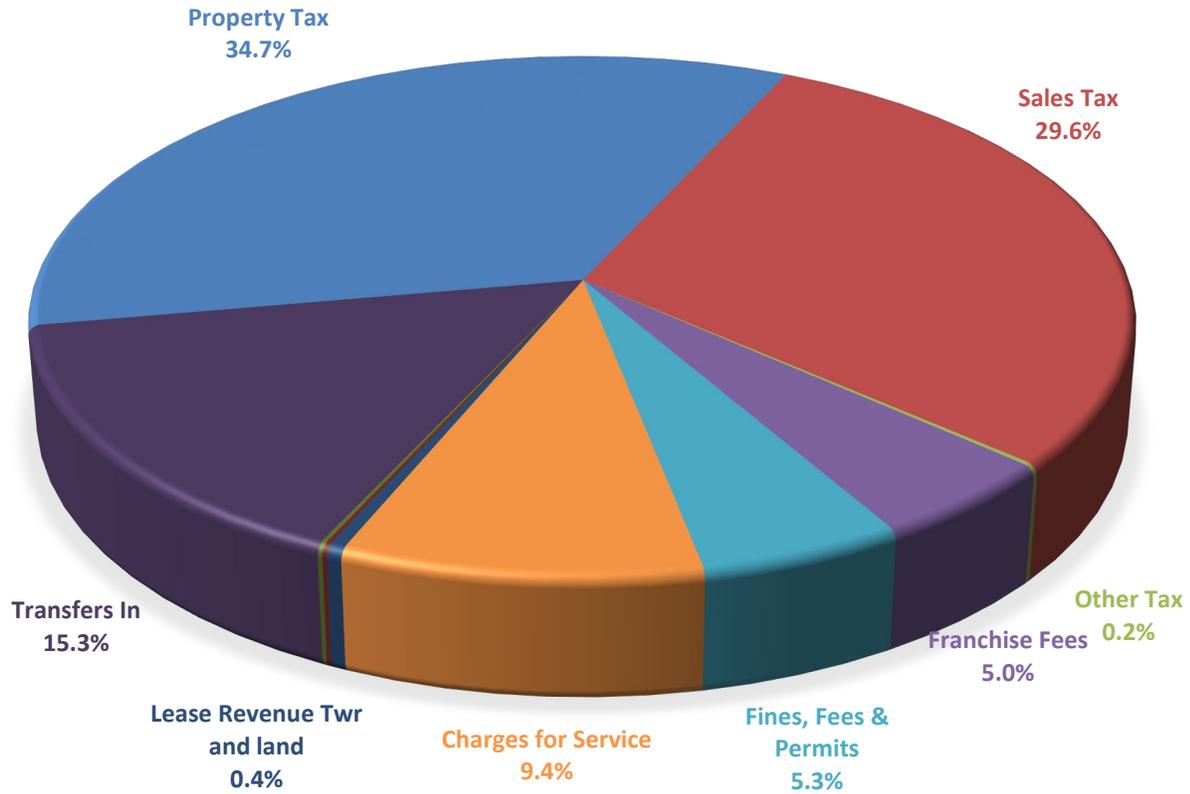
**CITY OF GAINESVILLE
BUDGET 2024-2025
GENERAL FUND REVENUES**

ACCOUNT NUMBER	DESCRIPTION	2022-23 REVISED BUDGET	2022-23 ACTUAL	2023-24 ADOPTED BUDGET	2023-24 ACTUAL SIX MONTHS	2023-24 REVISED BUDGET	2024-25 PROPOSED BUDGET
01-4001-00-00	CURRENT TAXES RESOLV	7,114,147	7,229,797	7,396,547	7,245,936	7,396,545	7,766,608
01-4002-00-00	DELINQUENT TAXES RES	56,000	85,663	60,000	73,281	78,000	60,000
01-4003-00-00	PENALTY AND INTEREST	44,000	65,925	44,000	43,108	44,000	45,000
01-4005-00-00	REFUNDS AND ADJUSTME	(60,000)	(41,442)	(60,000)	(31,677)	(60,000)	(60,000)
	SUBTOTAL TAXES	7,154,147	7,339,943	7,440,547	7,330,648	7,458,545	7,811,608
01-4100-00-00	SALES TAX REBATE-ENT	(100,000)	(129,431)	(75,000)	(76,722)	(266,000)	(90,000)
01-4101-00-00	SALES TAXES	7,750,000	8,672,379	6,323,000	2,905,835	7,636,550	6,750,000
01-4102-00-00	FRANCHISE FEE - ELEC	770,000	820,154	770,000	499,161	770,000	780,000
01-4103-00-00	MIXED DRINK TAX	36,000	41,846	36,000	20,699	36,000	36,000
01-4105-00-00	WATER TOWER LEASE	91,000	96,672	91,000	61,480	91,000	91,000
01-4106-00-00	FRANCHISE FEE - PHON	67,000	33,237	67,000	11,101	30,000	30,000
01-4107-00-00	FRANCHISE FEE - CABL	75,000	108,220	70,000	24,371	80,000	70,000
01-4108-00-00	FRANCHISE FEE - GAS	300,000	385,045	250,000	65,189	250,000	250,000
	SUBTOTAL OTHER TAXES AND FEES	8,989,000	10,028,122	7,532,000	3,511,114	8,627,550	7,917,000
01-4201-00-00	BUILDING PERMITS	381,128	471,926	420,000	315,057	420,000	441,000
01-4202-00-00	ANNUAL PERMITS	30,000	28,388	27,000	3,546	27,000	27,000
01-4204-00-00	HEALTH PERMITS AND I	5,000	6,356	5,000	2,050	5,000	5,000
01-4205-00-00	ZONING PERMITS	12,000	13,165	7,000	788	3,000	5,000
01-4206-00-00	ALCOHOL BEVERAGE SAL	5,000	4,385	5,000	2,740	5,000	5,000
01-4212-00-00	ITINERANT VENDOR PER	5,000	8,155	4,500	5,179	6,000	5,000
	SUBTOTAL LICENSE FEES PERMITS	438,128	532,375	468,500	329,360	466,000	488,000
01-4301-00-00	MUNICIPAL COURT FINE	350,000	393,711	375,000	190,336	369,000	370,000
01-4302-00-00	PARKING FINES	200	0	200	0	200	200
01-4304-00-00	DISMISSAL FEES	6,000	7,444	6,200	3,820	6,500	6,500
01-4311-00-00	FINGERPRINT FEES	0	0	0	0	0	0
01-4312-00-00	ACCRUED COURT WARRANT	0	47,092	0	0	0	0
01-4316-00-00	SCHL ZONE/CHILD SAFE	1,600	1,806	1,300	1,069	1,300	1,300
	SUBTOTAL FINES	357,800	450,054	382,700	195,224	377,000	378,000
01-4405-00-00	CIVIC CENTER RENTAL	29,000	36,664	30,000	3,190	4,500	55,000
01-4406-00-00	CEMETERY FEES	97,000	108,324	125,000	61,092	125,000	135,000
01-4407-00-00	CEMETERY ADMINISTRAT	3,000	7,153	3,300	1,680	3,300	3,700
01-4501-00-00	SWIMMING POOL FEES	100,000	110,335	100,000	0	100,000	103,000
01-4504-00-00	SWIMMING POOL CONCES	13,500	13,106	13,500	0	13,500	13,500
01-4507-00-00	LEONARD PARK PAVILLI	8,500	11,335	8,500	3,760	8,500	9,000
01-4508-00-00	DONATIONS	1,000	2,000	0	6,300	6,300	0
01-4510-00-00	BASEBALL FIELD FEES	3,700	11,859	3,700	7,327	8,800	8,800
	SUBTOTAL CHARGES FOR FEES AND RENTALS	255,700	300,775	284,000	83,348	269,900	328,000
01-4622-00-00	CASH SHORT/OVER	0	466	0	44	0	0
01-4623-00-00	NSF CHARGES	0	25	0	0	0	0
01-4628-00-00	CREDIT CARD CONVENIE	200	86	200	92	200	200
	SUBTOTAL CHARGES FOR FEES AND RENTALS	200	577	200	136	200	200
01-4701-00-00	INTEREST REVENUE	550,000	619,861	425,000	430,571	625,000	425,000
01-4702-00-00	TAX CERTIFICATES	700	582	700	279	700	700
01-4703-00-00	GAIN ON DISPOSITION/	0	0	0	0	45,028	0
01-4709-00-00	MISCELLANEOUS REVENU	700,000	896,578	575,000	763,423	774,341	800,000
01-4713-00-00	TRAIN REVENUES	0	0	40,000	4,261	40,000	45,000
01-4725-00-00	LIEN REVENUES	12,000	20,476	8,000	184	23,000	8,000
01-4729-00-00	KIDS FISHFEST REVENU	6,868	6,868	3,000	0	0	3,000
01-4730-00-00	LAND LEASE-QUALITY I	32,500	37,360	32,500	32,500	32,500	32,500
01-4734-00-00	BARRICADE FEES	0	0	0	0	0	0
01-4735-00-00	ANIMAL SHELTER FEES	122,000	125,212	0	63,038	126,000	0
01-4760-00-00	DEPOT DAYS REVENUES	0	(25)	0	0	0	0
01-4767-00-00	SPRING FLING BOOTH F	10,000	10,618	4,500	4,770	4,770	4,500
01-4770-00-00	MISC AR REIMBURSEMEN	0	(24)	0	0	0	0
01-4771-00-00	ZOO ADMISSIONS REVEN	475,000	504,476	475,000	209,521	475,000	495,000
01-4772-00-00	ZOO ANNUAL PASS	25,000	38,113	25,000	22,329	30,000	30,000
01-4775-00-00	ZOO EDUCATIONAL PROG	16,000	18,210	20,000	14,634	28,000	24,000
01-4776-00-00	ZOO MERCHANDISE SOLD	230,000	250,387	230,000	93,907	230,000	240,000
01-4778-00-00	ZOO CONCESSION-PRIVA	7,500	10,701	6,000	5,080	8,000	6,000
	SUBTOTAL CHARGES FOR SERVICE	2,187,568	2,539,391	1,844,700	1,644,498	2,442,339	2,113,700
01-4802-00-00	GRANT REVENUE	13,230	25,566	0	19,297	249,297	0
01-4807-00-00	GRANT REVENUE - MISC	1,905	2,505	0	2,225	2,225	0
	SUBTOTAL GRANT REVENUE/OTHER	15,135	28,071	0	21,522	251,522	0

**CITY OF GAINESVILLE
BUDGET 2024-2025
GENERAL FUND REVENUES**

ACCOUNT NUMBER	DESCRIPTION	2022-23 REVISED BUDGET	2022-23 ACTUAL	2023-24 ADOPTED BUDGET	2023-24 ACTUAL SIX MONTHS	2023-24 REVISED BUDGET	2024-25 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
01-4922-00-00	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	316,368	316,368	301,000	150,500	301,000	341,078
01-4922-00-00-TOUR	TRANSFER FROM H/M-TOURISM	0	0	0	0	0	89,005
01-4922-00-00-WEB	TRANSFER FROM H/M-WE	7,000	7,000	7,000	0	7,000	7,000
01-4960-00-00	TRANSFER FROM W&S UT	882,933	882,933	882,933	441,467	882,933	953,568
01-4960-00-00-STREET	TRANSFER FROM W&S-ST	421,538	421,538	421,538	210,769	421,538	525,169
01-4967-00-00	TRANSFER FROM STORMW	208,201	208,201	228,668	114,334	228,668	228,668
01-4968-00-00	TRANSFER FROM S/W FU	765,131	765,131	765,131	382,566	765,131	801,857
01-4968-00-00-STREET	TRANSFER FROM S/W-ST	223,805	223,805	223,805	111,903	223,805	292,000
01-4981-00-00	TRANSFER FROM CEM. P	32,000	32,000	32,000	16,000	45,000	57,500
	SUBTOTAL TRANSFERS	2,997,726	2,997,726	3,002,825	1,476,412	3,015,825	3,436,595
	GENERAL FUND REVENUES	22,395,404	24,217,036	20,955,472	14,592,264	22,908,881	22,473,103

**CITY OF GAINESVILLE
GENERAL FUND REVENUES
BUDGET 2025**



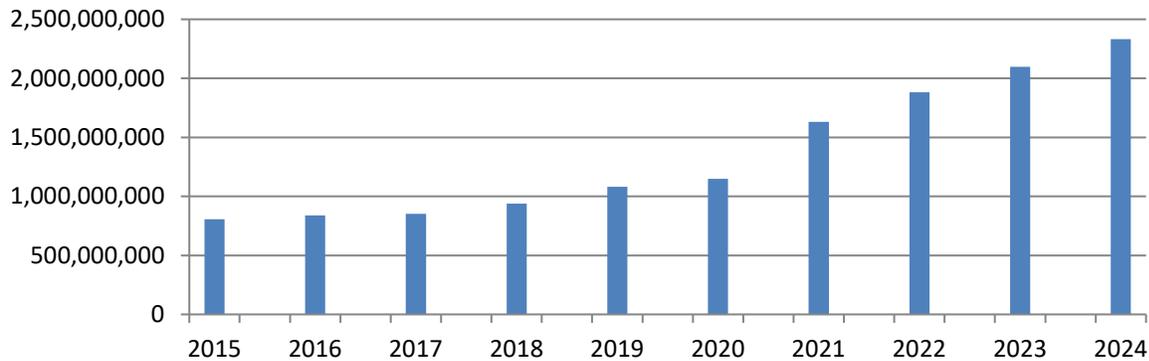
GENERAL FUND REVENUES

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 for 2025 to \$0.5357 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 34.76% of the General Fund budgeted revenues for FY 2025.

Property Tax Assessed Value Ten Year History

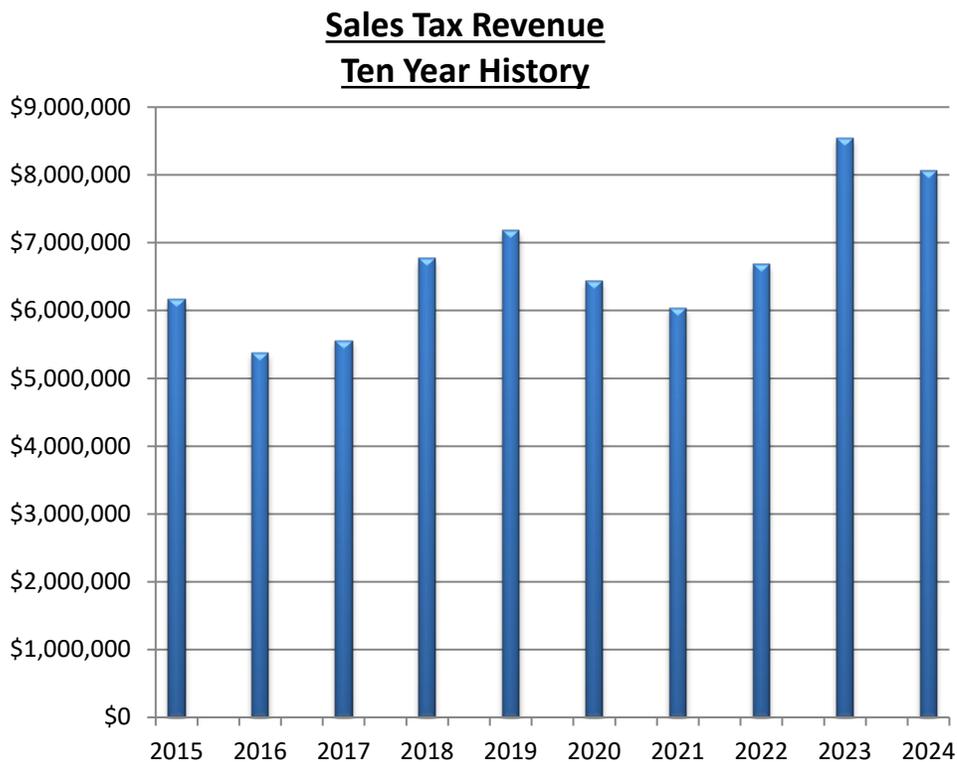


GENERAL FUND REVENUES

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 cents for tax reduction. The current economic situation shows slowing sales tax. Gainesville’s net sales tax collections for FY 2025 have been conservatively budgeted to show only a slight increase as compared to the City’s FY 2024 adopted budget but \$710,550 less than the FY 2024 Revised Budget. The chart below shows the City’s sales tax trend over the past ten years beginning in FY 2015 through the most recent FY 2024. The net figure for sales tax represents 29.64% of the General Fund’s total budgeted revenues for the new 2025 fiscal year.



(2024 represents a preliminary unaudited number.)

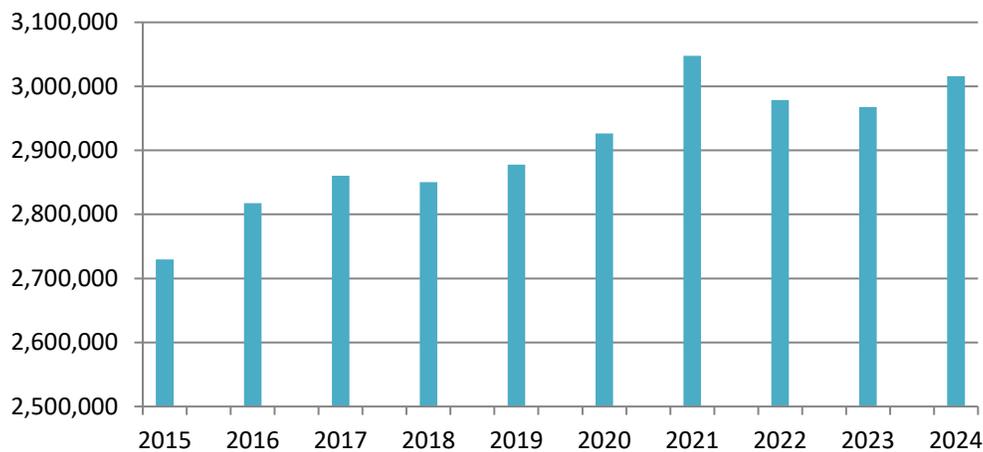
GENERAL FUND REVENUES

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 2025, transfers of \$2,801,262 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 \$592,333 to the General Fund. These sources of revenue represent 15.29% of the General Fund revenues.

Utility and Other Transfers to the General Fund



(2024 is the City's revised budget amount for the fiscal year.)

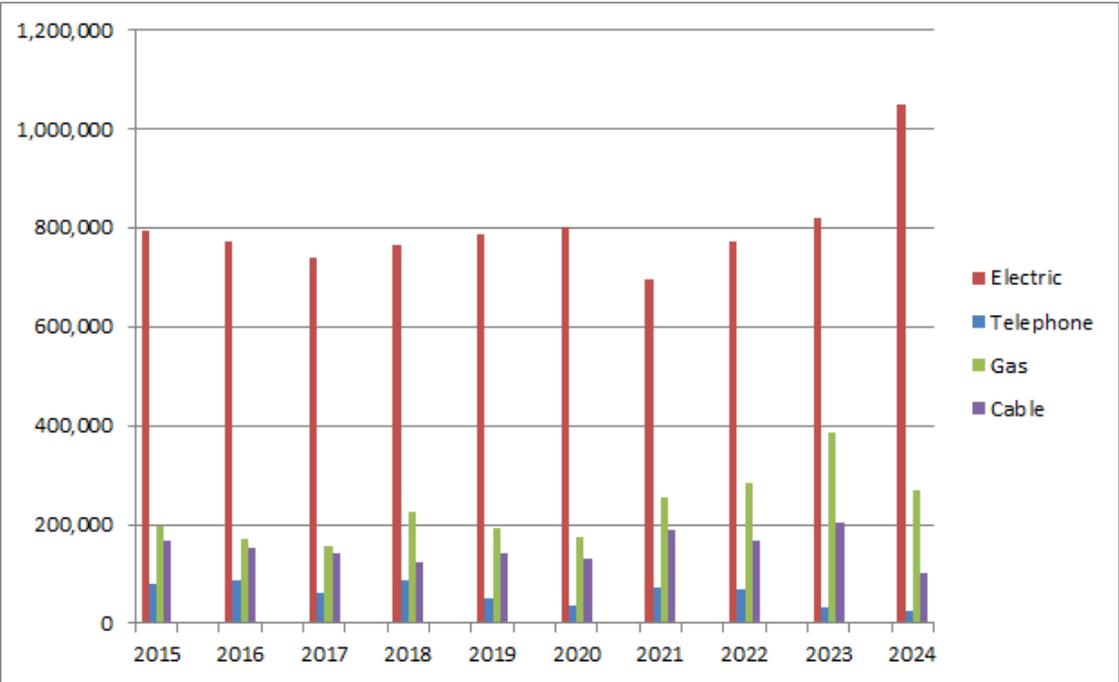
GENERAL FUND REVENUES

REVENUE ASSUMPTIONS (CONTINUED)

Franchise Fees

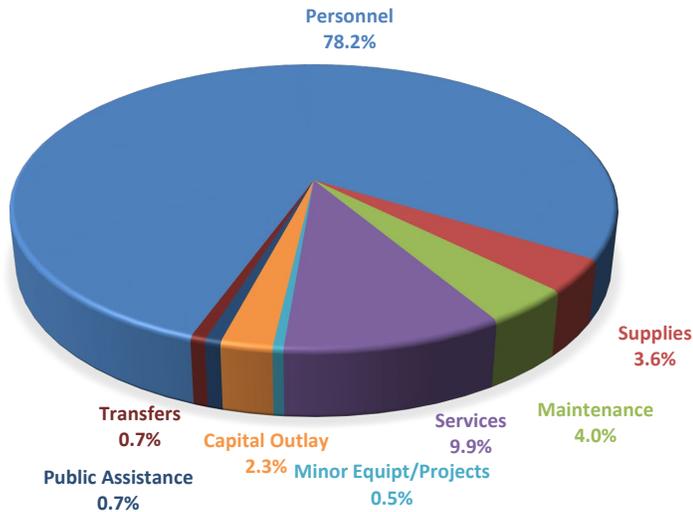
Revenue from franchise operators for the use of City right-of-way continues to be a solid source of the City’s revenue base. Franchise fees from electricity, phones, cable television, and natural gas providers are projected to be \$1,221,000 or 5.43% of the total General Fund revenues in FY 2025. These 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 2025, 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.

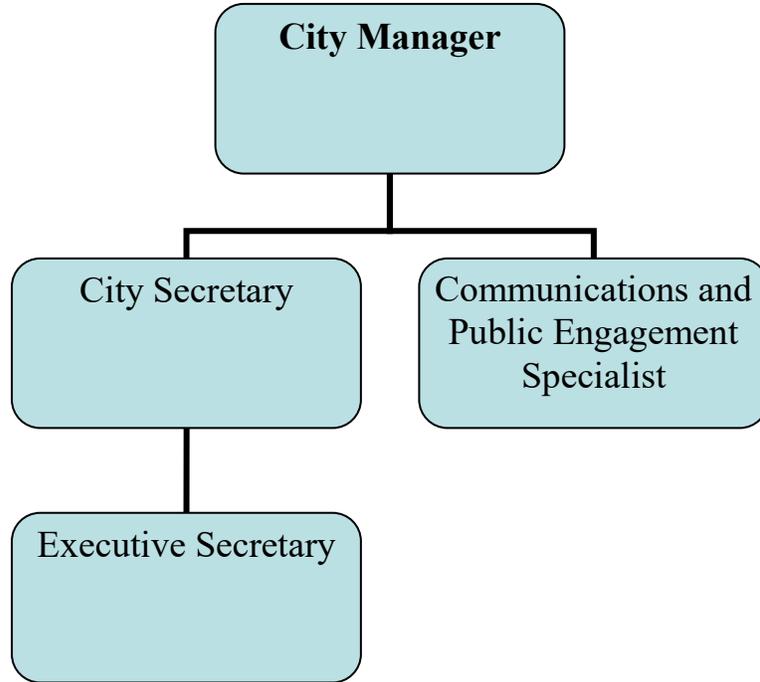


**GENERAL FUND
EXPENDITURES BY TYPE AND DEPARTMENT
BUDGET 2024-2025**

Department	Personnel	Supplies	Maintenance	Services	Minor Equip/Proj.	Capital Outlay	Public Assistance	Transfers	Total
General Government-Admin	509,745	15,900	0	223,559	0	15,000	0	0	764,204
Information Technology	200,581	2,950	156,856	39,035	18,299	71,730	0	0	489,451
Human Resources	268,679	5,150	6,375	26,345	0	0	0	0	306,549
Communications & Outreach	184,481	1,500	35,499	32,460	10,000	0	0	0	263,940
Building Operations	0	3,550	23,000	47,650	0	0	0	0	74,200
Public Assistance	0	0	0	0	0	0	159,450	0	159,450
Municipal Court	307,983	6,900	0	29,501	0	0	0	0	344,384
Civic Center	168,660	16,600	23,650	122,281	10,000	0	0	0	341,191
Planning & Zoning	252,657	9,000	750	161,721	0	0	0	0	424,128
Code Compliance	265,844	10,000	2,500	28,550	0	0	0	0	306,894
Finance	469,980	9,900	0	213,900	0	0	0	0	693,780
Police	6,561,142	195,704	206,019	260,075	58,687	262,234	0	0	7,543,861
Emergency Management	9,015	1,450	18,500	12,125	0	0	0	0	41,090
Fire Operations	5,283,580	112,000	82,150	196,953	6,000	14,000	0	0	5,694,683
Public Service-Admin	114,979	1,650	0	4,742	0	0	0	0	121,371
Streets	492,715	64,650	127,675	285,839	0	60,000	0	0	1,030,879
Garage	307,793	12,225	11,000	14,114	0	0	0	0	345,132
Parks & Recreation	780,413	69,310	87,350	210,695	0	44,000	0	0	1,191,768
Frank Buck Zoo Operations	1,036,501	257,350	90,500	275,424	0	48,000	0	0	1,707,775
Cemetery	336,340	20,200	25,000	46,471	6,000	10,000	0	0	444,011
Non-Departmental	0	0	0	0	0	0	0	156,000	156,000
Totals	17,551,088	815,989	896,824	2,231,440	108,986	524,964	159,450	156,000	22,444,741



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 six recognition stars from the Texas State Comptroller under its governmental transparency guidelines for posting key financial documents online.
- Receive Distinguished Budget Presentation Award from the Government Finance Officers Association for 2024 fiscal year budget.
- Continuing operational excellence in the collection, investment, disbursement, documentation, and retention of City funds.
- 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 2023.
- Increased fund balance and cash balance in the year ending September 2024.

Departmental Performance Measures:

- Demonstrate good fiscal stewardship by earning GFOA Budget Presentation and ACFR awards, while maintain six transparency stars from the state comptroller.
- Maintain a high level of customer service by meeting the timelines outlined below.
- Enhance public participation in local government processes by meeting the timelines outlined below.
- Assist the City Council and staff in fulfilling assigned duties and responsibilities by meeting the timelines outlined below.
- Obtain an unqualified opinion on annual financial audit.

Performance Measures	Actual 2021		Actual 2022		Actual 2023		Actual 2024		Budgeted 2025	
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	24								
	Timely Delivery	24								
Respond to Open Records Requests (ORR) within 10 days as required by law	100%		100%		100%		100%		100%	
	<u>ORR</u> Received	104	<u>ORR</u> Received	104	<u>ORR</u> Received	183	<u>ORR</u> Received	180	<u>ORR</u> Received	190
	Timely Response	104	Timely Response	104	Timely Response	183	Timely Response	180	Timely Response	190
Citizen Requests received and referred to appropriate department within 1 business day	100% Timely Delivery									
	Requests	35	Requests	35	Requests	41	Requests	35	Requests	35
	Timely Response	35	Timely Response	35	Timely Response	41	Timely Response	35	Timely Response	35
Receive unqualified opinion for annual financial audit	Yes									
Maintain six transparency stars	N/A		N/A		N/A		Yes		Yes	

Departmental Performance Measures:

(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.

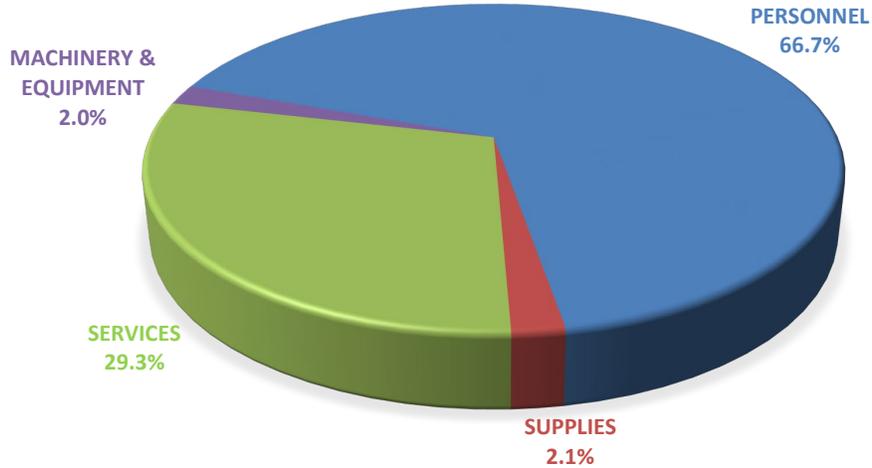
Objective for Goal 1:

- 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 2025. (01-5101-10-10, 01-5101-13-10, and 01-5404-13-10)
- 1.3 Earn the Government Finance Officers Association Distinguished Budget Presentation Award FY 2025-2025. (01-5101-10-10, 01-5101-13-10, and 01-5404-13-10)
- 1.4 Earn the Government Finance Officers Association Certificate of Achievement for Excellence in Financial Reporting FY 2023-2024. (01-5101-10-10, 01-5101-13-10, and 01-5404-13-10)
- 1.5 Earn six stars for transparency from the Texas Comptroller. (01-5101-10-10, 01-5409-10-10, 01-5101-13-10, and 01-5404-13-10)

**CITY OF GAINESVILLE
BUDGET 2024-2025
GENERAL FUND ADMINISTRATION**

ACCOUNT NUMBER	DESCRIPTION	2022-23	2022-23	2023-24	2023-24	2023-24	2024-25
		REVISED BUDGET	ACTUAL	ADOPTED BUDGET	ACTUAL SIX MONTHS	REVISED BUDGET	PROPOSED BUDGET
01-5101-10-10	SALARIES	317,962	316,384	402,763	167,178	379,746	358,029
01-5106-10-10	OVERTIME	900	28	900	0	900	900
01-5107-10-10	HOLIDAY PAY	0	84	0	0	0	0
01-5110-10-10	LONGEVITY	1,020	1,020	1,080	1,080	1,080	1,260
01-5111-10-10	RETIREMENT	66,716	66,446	79,987	46,662	77,401	75,445
01-5112-10-10	FICA	23,847	20,068	28,229	11,143	28,513	22,682
01-5116-10-10	HEALTH/LIFE INSURANC	40,665	40,976	50,519	20,734	45,982	47,449
01-5118-10-10	WORKER COMPENSATION	748	724	914	349	810	620
01-5119-10-10	OTHER PAYROLL EXPENS	3,229	3,220	3,760	1,686	3,846	3,360
	SUBTOTAL SALARIES & BENEFITS	455,087	448,950	568,152	248,832	538,278	509,745
01-5201-10-10	OFFICE SUPPLIES	2,000	1,726	2,000	1,565	3,000	3,000
01-5202-10-10	POSTAGE	500	232	600	101	700	700
01-5295-10-10	SPECIAL EVENT SUPPLI	3,500	1,389	3,500	0	3,500	3,500
01-5298-10-10	COPIER - RENT/MAINT.	2,000	2,176	2,000	1,000	2,000	2,200
01-5299-10-10	MISCELLANEOUS SUPPLI	6,300	(538)	6,300	5,811	7,000	6,500
	SUBTOTAL SUPPLIES	14,300	4,985	14,400	8,478	16,200	15,900
01-5401-10-10	COMMUNICATIONS	16,380	15,794	20,000	1,947	20,000	20,000
01-5402-10-10	DUES & SUBSCRIPTIONS	17,200	15,677	18,000	12,669	18,000	18,000
01-5403-10-10	GENERAL INSURANCE	23,900	23,795	24,617	11,674	24,617	25,355
01-5404-10-10	PROFESSIONAL FEES	107,000	39,685	110,000	11,402	100,000	90,000
01-5405-10-10	ADVERTISING	4,000	4,807	4,000	2,228	4,500	4,200
01-5406-10-10	TRAINING	10,000	7,709	13,000	5,182	13,000	15,000
01-5409-10-10	CONTRACTUAL SERVICES	27,000	27,000	27,000	13,500	27,000	27,000
01-5412-10-10	ELECTION EXPENSE	12,000	13,454	6,500	0	4,500	6,500
01-5418-10-10	AUTO ALLOWANCE	9,004	8,980	9,004	4,661	11,413	9,004
01-5460-10-10	OFFICE EQUIPMENT REN	4,600	4,622	4,800	2,133	4,800	5,000
01-5475-10-10	COPY MACHINE USAGE	2,000	1,636	2,300	506	2,300	2,300
01-5499-10-10	MISCELLANEOUS SERVIC	1,000	643	1,200	5,491	5,500	1,200
	SUBTOTAL SERVICES	234,084	163,803	240,421	71,392	235,630	223,559
01-5508-10-10	OFFICE MACHINERY & EQUIPMENT	0	0	0	0	0	15,000
	SUBTOTAL MINOR OFFICE AND EQUIP	0	0	0	0	0	15,000
	ADMINISTRATION	703,471	617,738	822,973	328,702	790,108	764,204

**CITY OF GAINESVILLE
BUDGET 2024-2025
GENERAL FUND ADMINISTRATION**



EXPENDITURE SUMMARY

CLASSIFICATION	2022-23	2022-23	2023-24	2023-24	2023-24	2024-25
	REVISED	ACTUAL	ADOPTED	ACTUAL	REVISED	PROPOSED
			BUDGET	SIX MONTHS	BUDGET	BUDGET
PERSONNEL	455,087	448,950	568,152	248,832	538,278	509,745
SUPPLIES	14,300	4,985	14,400	8,478	16,200	15,900
SERVICES	234,084	163,803	240,421	71,392	235,630	223,559
MACHINERY & EQUIPMENT	0	0	0	0	0	15,000
Total	703,471	617,738	822,973	328,702	790,108	764,204

WORKLOAD/DEMAND

	ACTUAL	ACTUAL	ACTUAL	BUDGETED	ESTIMATED
	2021	2022	2023	2024	2025
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	2	1	1
ORDINANCES ADOPTED	23	25	25	25	25
RESOLUTIONS APPROVED	111	90	100	100	110
RESEARCH/INFORMATION REQUESTS COMPLETED	30	30	30	30	30
OPEN RECORDS REQUESTS COMPLETED	120	110	130	130	140

STAFFING

POSITION	ACTUAL	ACTUAL	ACTUAL	BUDGETED	PROPOSED
	2021	2022	2023	2024	2025
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 2024-2025

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:

- Assisted in the planning and deployment of another 460 Metron Farnier cellular readers.
- Began the replacement of all cameras around and within Public Safety.
- Contracted out with a third party to get ESRI migrated from on premise to in the cloud and established layers between ESRI and Cartegraph.
- Rebuilt the Axis Camera server and moved all video footage from the old server to the new server.
- Setup a new ADFS server for integration with Tyler Technologies to facilitate Single Sign on capabilities within the Tyler solution.
- Migrated all departments over to Proofpoint essentials in place of AppRiver for SPAM detection.
- Replaced the firewalls at Public Safety along with at sites (Waste Water Treatment Plant, and Moss Lake Treatment plant) defined as critical infrastructure as a result of heightened concerns of attacks from sophisticated Nation State malicious actors.
- Purchased replacement computers for Public Safety saving the City nearly \$25k. At this time, the PCs have not been installed because we are waiting for the release of Windows 11 LTSC, which is scheduled to be released the second half of 2024.
- Tested complete failover to Disaster Recovery Quorum back appliance of all servers simultaneously.

Department Performance Measures:

- Maintain 99% uptime of the City's IT 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.
- 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.
- Complete the documentation, SOPs and emergency preparedness plan for major IT events.
- Complete the previous year's projects.

Major Goals for Fiscal Year 2023-24

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

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

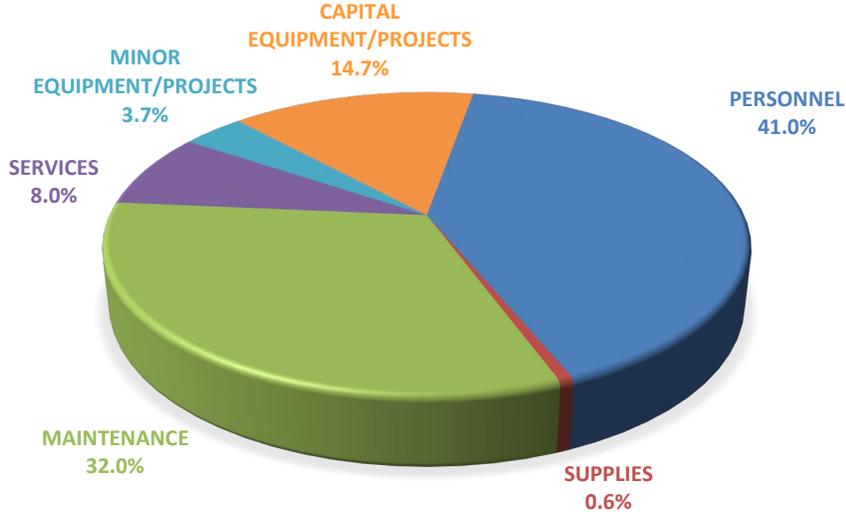
Objectives for Goal 4:

- 4.1 Install 250 automatic reading water meters. (60-6512-20-51)
- 4.5 Start utilizing new financial, human resources, permit, and agenda software from Tyler Technologies. (01-5409-11-10 and 60-5319-20-50)
- 4.6 Start utilizing PM AM HCM to organize policy, training, test, accreditation, form/survey, and performance appraisals. (01-5319-10-13)

**CITY OF GAINESVILLE
BUDGET 2024-2025
GENERAL FUND INFORMATION TECHNOLOGY**

ACCOUNT NUMBER	DESCRIPTION	2022-23 REVISED BUDGET	2022-23 ACTUAL	2023-24 ADOPTED BUDGET SIX MONTHS	2023-24 ACTUAL	2023-24 REVISED BUDGET	2024-25 PROPOSED BUDGET
01-5101-10-12	SALARIES	142,549	141,899	147,956	69,786	148,566	156,833
01-5110-10-12	LONGEVITY	540	540	600	600	600	660
01-5111-10-12	RETIREMENT	18,519	18,435	20,053	9,409	20,166	21,825
01-5112-10-12	FICA	11,292	11,241	11,710	5,547	11,752	11,479
01-5116-10-12	HEALTH/LIFE/CAREFLITE	8,248	8,246	7,829	3,869	7,979	8,919
01-5118-10-12	WORKER COMPENSATION	325	323	306	145	307	245
01-5119-10-12	OTHER PAYROLL EXPENS	260	259	260	126	420	620
	SUBTOTAL SALARIES & BENEFITS	181,733	180,943	188,714	89,481	189,790	200,581
01-5201-10-12	OFFICE SUPPLIES	150	145	150	206	206	200
01-5299-10-12	MISCELLANEOUS SUPPLI	2,000	2,429	2,750	2,024	2,750	2,750
	SUBTOTAL SUPPLIES	2,150	2,574	2,900	2,230	2,956	2,950
01-5304-10-12	MACHINERY & EQUIPMEN	23,742	24,302	25,941	24,091	25,941	24,932
01-5319-10-12	SOFTWARE MAINTENANCE	44,621	48,509	51,264	39,411	51,264	131,924
	SUBTOTAL MAINTENANCE	68,363	72,811	77,205	63,503	77,205	156,856
01-5401-10-12	COMMUNICATIONS	30,634	30,778	31,312	30,328	30,328	30,952
01-5403-10-12	GENERAL INSURANCE	133	106	133	66	133	1,383
01-5404-10-12	PROFESSIONAL FEES	559	558	1,200	18	1,200	1,200
01-5406-10-12	TRAINING	2,600	319	600	319	319	500
01-5418-10-12	AUTO ALLOWANCE	3,900	3,890	3,900	1,886	3,911	5,000
	SUBTOTAL SERVICES	37,826	35,651	37,145	32,616	35,891	39,035
01-5508-10-12	OFFICE MACHINERY & E	32,939	8,443	30,587	19,716	56,367	18,299
	SUBTOTAL MINOR OFFICE AND EQUIP	32,939	8,443	30,587	19,716	56,367	18,299
01-6508-10-12	OFFICE MACHINERY & E	60,684	78,989	63,600	42,819	42,820	71,730
	SUBTOTAL MAJOR MACHINERY & EQ	60,684	78,989	63,600	42,819	42,820	71,730
	INFORMATION TECHNOLOGY	383,695	379,411	400,151	250,365	405,029	489,451

**CITY OF GAINESVILLE
BUDGET 2024-2025
GENERAL FUND INFORMATION TECHNOLOGY**



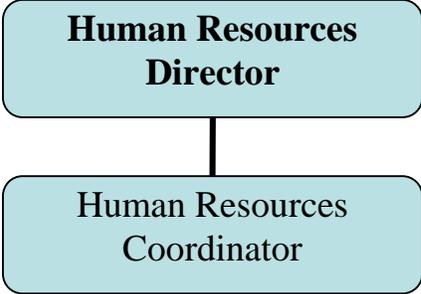
EXPENDITURE SUMMARY

CLASSIFICATION	2022-23	2023-24	2023-24	2023-24	2024-25
	ACTUAL	ADOPTED	ACTUAL	REVISED	PROPOSED
			SIX MONTHS	BUDGET	BUDGET
PERSONNEL	180,943	188,714	89,481	189,790	200,581
SUPPLIES	2,574	2,900	2,230	2,956	2,950
MAINTENANCE	72,811	77,205	63,503	77,205	156,856
SERVICES	35,651	37,145	32,616	35,891	39,035
MINOR EQUIPMENT/PROJECTS	8,443	30,587	19,716	56,367	18,299
CAPITAL EQUIPMENT/PROJECTS	78,989	63,600	42,819	42,820	71,730
TOTAL	379,411	400,151	250,365	405,029	489,451

STAFFING

POSITION	ACTUAL	ACTUAL	ACTUAL	BUDGETED	PROPOSED
	2021	2022	2023	2024	2025
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
- Configuration of City's new ERP system

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.

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

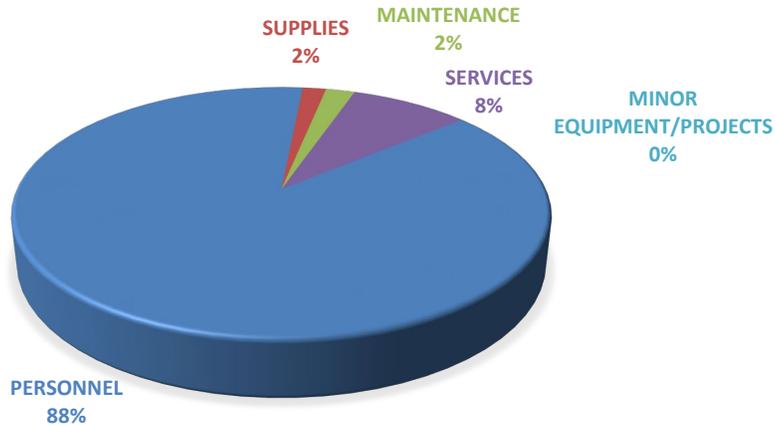
Objectives for Goal 4:

- 4.5 Start utilizing new financial, human resources, permit, and agenda software from Tyler Technologies. (01-5409-11-10 and 60-5319-20-50)
- 4.6 Start utilizing PM AM HCM to organize policy, training, test, accreditation, form/survey, and performance appraisals. (01-5319-10-13)

**CITY OF GAINESVILLE
BUDGET 2024-2025
GENERAL FUND HUMAN RESOURCES**

ACCOUNT NUMBER	DESCRIPTION	2022-23 REVISED BUDGET	2022-23 ACTUAL	2023-24 ADOPTED BUDGET	2023-24 ACTUAL SIX MONTHS	2023-24 REVISED BUDGET	2024-25 PROPOSED BUDGET
01-5101-10-13	SALARIES	168,056	167,133	178,301	84,628	178,603	196,799
01-5106-10-13	OVERTIME	1,500	2,416	3,000	2,453	6,000	5,000
01-5110-10-13	LONGEVITY	1,980	1,980	2,100	2,100	2,100	2,220
01-5111-10-13	RETIREMENT	22,413	22,410	24,953	12,003	25,422	27,201
01-5112-10-13	FICA	13,263	12,945	14,572	6,718	14,154	16,149
01-5116-10-13	HEALTH/LIFE INSURANC	16,510	16,487	15,632	7,725	15,955	17,813
01-5118-10-13	WORKER COMPENSATION	392	391	381	184	386	317
01-5119-10-13	OTHER PAYROLL EXPENS	2,820	2,812	2,820	1,363	2,987	3,180
	SUBTOTAL SALARIES & BENEFITS	226,934	226,573	241,759	117,174	245,607	268,679
01-5201-10-13	OFFICE SUPPLIES	2,500	2,478	2,500	880	2,500	2,500
01-5202-10-13	POSTAGE	200	78	150	41	150	150
01-5299-10-13	MISCELLANEOUS SUPPLI	3,500	85	3,500	603	3,500	2,500
	SUBTOTAL SUPPLIES	6,200	2,640	6,150	1,524	6,150	5,150
01-5319-10-13	SOFTWARE MAINTENANCE	0	0	0	0	0	6,375
	SUBTOTAL MAINTENANCE	0	0	0	0	0	6,375
01-5401-10-13	COMMUNICATIONS	3,000	2,574	3,000	1,028	2,800	3,000
01-5402-10-13	DUES & SUBSCRIPTIONS	800	609	800	539	800	2,000
01-5403-10-13	GENERAL INSURANCE	245	71	245	46	120	245
01-5404-10-13	PROFESSIONAL FEES	3,500	2,222	3,500	861	7,000	3,500
01-5406-10-13	TRAINING	3,750	3,155	13,750	8,309	13,750	3,750
01-5409-10-13	CONTRACTUAL SERVICES	5,360	5,276	5,500	5,013	5,700	5,000
01-5418-10-13	AUTO ALLOWANCE	3,900	3,890	3,900	1,886	3,911	3,900
01-5460-10-13	OFFICE EQUIPMENT REN	2,160	2,136	2,160	890	2,160	2,200
01-5499-10-13	MISCELLANEOUS SERVIC	2,750	7,931	2,750	870	2,750	2,750
	SUBTOTAL SERVICES	25,465	27,864	35,605	19,442	38,991	26,345
	HUMAN RESOURCES	258,599	257,078	283,514	138,140	290,748	306,549

**CITY OF GAINESVILLE
BUDGET 2024-2025
GENERAL FUND HUMAN RESOURCES**



EXPENDITURE SUMMARY

CLASSIFICATION	2022-23	2022-23	2023-24	2023-24	2023-24	2024-25
	BUDGET	ACTUAL	BUDGET	SIX MONTHS	REVISED BUDGET	PROPOSED BUDGET
PERSONNEL	226,934	226,573	241,759	117,174	245,607	268,679
SUPPLIES	6,200	2,640	6,150	1,524	6,150	5,150
MAINTENANCE	0	0	0	0	0	6,375
SERVICES	25,465	27,864	35,605	19,442	38,991	26,345
MINOR EQUIPMENT/PROJECTS	0	0	0	0	0	0
TOTAL	258,599	257,078	283,514	138,140	290,748	306,549

WORKLOAD/DEMAND

	ACTUAL 2021	ACTUAL 2022	ACTUAL 2023	BUDGET 2024	PROPOSED 2025
NEW HIRES	73	74	65	65	65
SEPARATIONS	52	58	65	65	65
EMPLOYEE PERFORMANCE ASSESSMENTS	164	158	200	170	170
OTHER PERSONNEL CHANGES	337	174	250	200	200
ACCIDENT/INCIDENT REPORTS	88	87	100	90	90
WORKER'S COMP CLAIMS	50	38	35	40	40
LIABILITY CLAIMS FILED	35	33	35	35	35
SAFETY ADVISORY COMMITTEE MEETINGS	4	4	5	4	4
NEW HIRE ORIENTATION	4	3	6	6	8
EMPLOYEE EDUCATION, TRAINING	2	2	2	2	2
SUPERVISORY TRAINING	1	0	1	1	1
JOB POSTINGS	32	37	65	40	10
APPLICATIONS RECEIVED	1,040	947	1,000	1,000	1,100
GRIEVANCES/INVESTIGATIONS	3	5	1	2	2

STAFFING

POSITION	ACTUAL 2021	ACTUAL 2022	ACTUAL 2023	BUDGET 2024	PROPOSED 2025
HUMAN RESOURCES DIRECTOR	1	1	1	1	1
HUMAN RESOURCES DIRECTOR	1	1	1	1	1
HUMAN RESOURCES INTERN	1	1	1	1	1
TOTAL HUMAN RESOURCES	2	2	2	2	3

Communications and Outreach

**Communications and
Outreach Director**

Communication & Outreach

General Fund: 01
Department Code: 10
Program Code: 14

Mission:

To foster an informed, engaged, and connected community by providing clear, accurate, and timely information on behalf of City departments to City residents and businesses, to promote transparency, enhance public participation, and build trust between the City and residents within the scope of the law.

Vision:

The Communication & Outreach department is dedicated to creating a community where residents feel connected, heard, and empowered to be engaged in local government while supporting City departments in reaching their communication-related goals.

Department Description:

The Communication & Outreach department provides communication and community-building support for the City departments to ensure concise, coherent, and prompt information for residents, businesses, and visitors. The Communication & Outreach department plays a crucial role in promoting transparency, facilitating public participation, and enhancing the relationship between the City and its stakeholders. Key functions and responsibilities of the office include (1) disseminating important information regarding city policies, programs, and services through various channels, including press releases, social media, and the city's official website; (2) developing and implementing strategies to encourage active citizen participation in local government; (3) serve as the primary point of contact for media inquiries, coordinating responses, and managing the city's public image and messaging; (4) support departments in organizing and promoting city events, public meetings, and community outreach activities; (5) provide timely and accurate information during emergencies and crises; (6) managing and maintaining the City's online presence, including social media platforms and official website; (7) producing and distributing informational materials to educate and inform the public about City initiatives and services; (8) gathering feedback from residents to better understand community needs and support the city services in addressing those needs.

Accomplishments:

- Complete onboarding trainings, including IT and NIMS.
- Meet with all of the departments to introduce myself and begin communication collaboration.
- Centralize community communication and outreach into a single office.
- Draft communication policies for the city.
- Begin content creation for various City departments.
- Establish connections with media contacts as the City representative.

Departmental Performance Measures:

- Since this is the first full year for the Communications Department, develop base line numbers for involvement numbers in community events.
- Maintain active engagement with community over official City social media accounts by meeting the standards outlined below.
- Assist City departments in educating and informing community about City projects by meeting the standards outlined below.

Performance Measures	Actual 2021	Actual 2022	Actual 2023	Actual 2024	Budgeted 2025
Support City Departments in Comm & Outreach Projects	NA	NA	NA	150	200
Maintain active and updated social media platforms	NA	NA	NA	7 active accounts	7 active accounts
Maintain active engagement with community on social media accounts	NA	NA	NA	315k in reach and impressions	500k in reach and impressions
Send timely press releases about City news *measured in percentage of press releases sent within 3 days of receipt of info	NA	NA	NA	90%	90%
Write or Review/Update Comm Policy	NA	NA	NA	5	5

Major Goals for Fiscal Year 2024-2025

(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:

4.7 Utilize Zencity to improve our communication with the public. (01-5319-10-14)

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

Objectives for Goal 7:

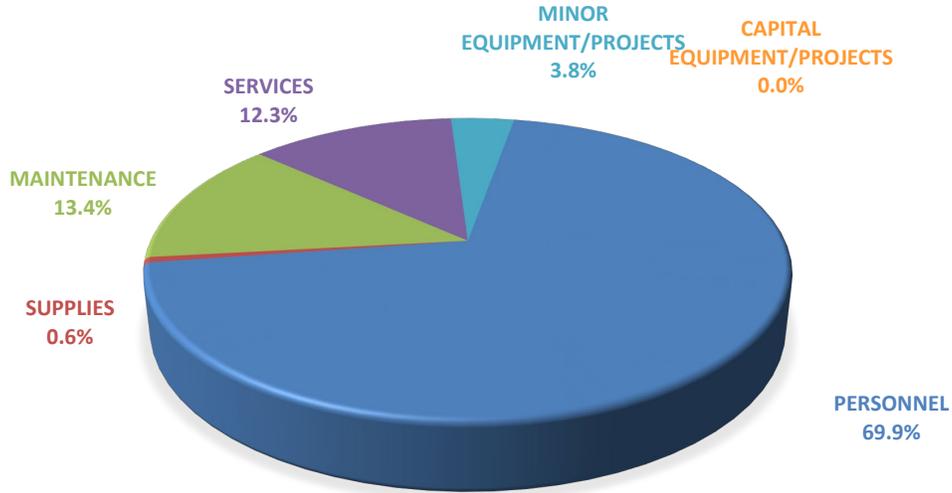
7.1 Utilize the Hotel Occupancy Tax to 1) promote City operated tourist attractions, such as the Frank Buck Zoo, 2) support the Chamber of Commerce's tourism program, and 3) provide support for local historic buildings, museums, and the arts. (01-5101-10-14 and 22-5701-50-99)

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. (01-5101-10-14, 22-5701-50-99, and 22-5322-10-19)

**CITY OF GAINESVILLE
BUDGET 2024-2025
GENERAL FUND COMMUNICATIONS AND OUTREACH**

ACCOUNT NUMBER	DESCRIPTION	2022-23 REVISED BUDGET	2022-23 ACTUAL	2023-24 ADOPTED BUDGET	2023-24 ACTUAL SIX MONTHS	2023-24 REVISED BUDGET	2024-25 PROPOSED BUDGET
01-5101-10-14	SALARIES	0	0	0	0	0	134,520
01-5111-10-14	RETIREMENT	0	0	0	0	0	19,283
01-5112-10-14	FICA	0	0	0	0	0	11,025
01-5116-10-14	HEALTH/LIFE/CAREFLITE	0	0	0	0	0	17,837
01-5118-10-14	WORKER COMPENSATION	0	0	0	0	0	216
01-5119-10-14	OTHER PAYROLL EXPENS	0	0	0	0	0	1,600
	SUBTOTAL SALARIES & BENEFITS	0	0	0	0	0	184,481
01-5201-10-14	OFFICE SUPPLIES	0	0	0	0	0	500
01-5299-10-14	MISCELLANEOUS SUPPLI	0	0	0	0	0	1,000
	SUBTOTAL SUPPLIES	0	0	0	0	0	1,500
01-5319-10-14	SOFTWARE MAINTENANCE	0	0	0	0	0	35,499
	SUBTOTAL MAINTENANCE	0	0	0	0	0	35,499
01-5401-10-14	COMMUNICATIONS	0	0	0	0	0	600
01-5404-10-14	PROFESSIONAL FEES	0	0	0	0	0	4,760
01-5405-10-14	ADVERTISING	0	0	0	0	0	15,000
01-5406-10-14	TRAINING	0	0	0	0	0	4,100
01-5418-10-14	AUTO ALLOWANCE	0	0	0	0	0	8,000
	SUBTOTAL SERVICES	0	0	0	0	0	32,460
01-5508-10-14	OFFICE MACHINERY & E	0	0	0	0	0	10,000
	SUBTOTAL MINOR OFFICE AND EQUIP	0	0	0	0	0	10,000
	COMMUNICATIONS AND OUTREACH	0	0	0	0	0	263,940

**CITY OF GAINESVILLE
BUDGET 2024-2025
GENERAL FUND COMMUNICATIONS AND OUTREACH**



EXPENDITURE SUMMARY

CLASSIFICATION	2022-23	2023-24	2023-24	2023-24	2024-25
	ACTUAL	ADOPTED	ACTUAL SIX MONTHS	REVISED BUDGET	PROPOSED BUDGET
PERSONNEL	0	0	0	0	184,481
SUPPLIES	0	0	0	0	1,500
MAINTENANCE	0	0	0	0	35,499
SERVICES	0	0	0	0	32,460
MINOR EQUIPMENT/PROJECTS	0	0	0	0	10,000
CAPITAL EQUIPMENT/PROJECTS	0	0	0	0	0
TOTAL	0	0	0	0	263,940

STAFFING

POSITION	ACTUAL 2021	ACTUAL 2022	ACTUAL 2023	BUDGETED 2024	PROPOSED 2025
COMMUNICATIONS AND OUTREACH					
COMMUNICATIONS AND OUTREACH DIRECTOR	1	1	1	1	1
TOTAL COMMUNICATIONS AND OUTREACH	1	1	1	1	1

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:

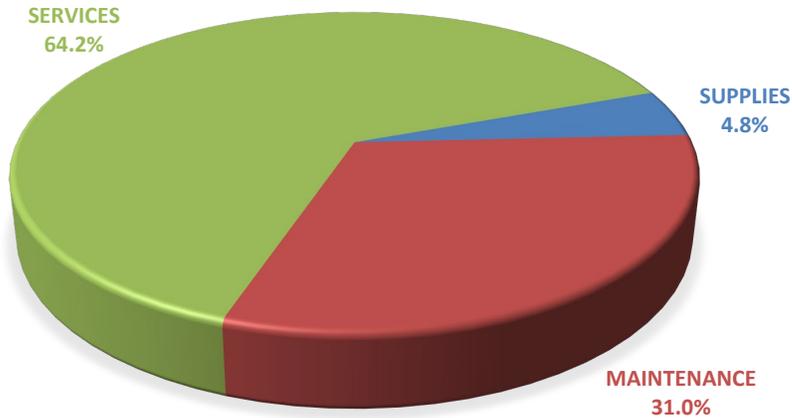
- Maintain a clean, safe environment in City administration buildings by accomplishing the following:
 - Clean City Hall three times per week,
 - Maintaining fire alarm permit and elevator permit, and
 - Pass all required inspections:
 - Elevator,
 - Emergency generator,
 - Fire extinguishers, and
 - Fire safety inspections.
- Provide cost effective maintenance service in City administration facilities by staying within budget.

Performance Measures		Actual 2021	Actual 2022	Actual 2023	Actual 2024	Budgeted 2025
<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 2024-2025
GENERAL FUND BUILDING OPERATIONS**

ACCOUNT NUMBER	DESCRIPTION	2022-23 REVISED BUDGET	2022-23 ACTUAL	2023-24 ADOPTED BUDGET	2023-24 ACTUAL SIX MONTHS	2023-24 REVISED BUDGET	2024-25 PROPOSED BUDGET
01-5208-10-15	CLEANING SUPPLIES	3,350	3,199	3,350	1,663	3,350	3,350
01-5212-10-15	BOTANICAL & AGRICULT	50	0	50	0	50	100
01-5299-10-15	MISCELLANEOUS SUPPLI	100	89	100	0	100	100
	SUBTOTAL SUPPLIES	3,500	3,287	3,500	1,663	3,500	3,550
01-5302-10-15	BUILDING MAINTENANCE	17,000	14,343	10,000	1,578	10,000	10,000
01-5304-10-15	MACHINERY & EQUIPMEN	10,000	9,480	10,000	4,792	10,000	13,000
	SUBTOTAL MAINTENANCE	27,000	23,823	20,000	6,369	20,000	23,000
01-5403-10-15	GENERAL INSURANCE	16,422	16,415	16,422	8,481	17,000	18,000
01-5408-10-15	ELECTRIC UTILITY SER	11,000	8,174	11,110	3,310	10,532	9,000
01-5409-10-15	CONTRACTUAL SERVICES	10,000	9,750	10,000	4,000	10,000	11,000
01-5441-10-15	SOLID WASTE UTILITY	3,312	3,075	3,312	1,538	3,312	3,400
01-5442-10-15	WATER/SEWER UTILITY	5,700	4,410	5,700	2,122	5,700	5,000
01-5446-10-15	STORM WATER UTILITY	1,200	1,058	1,200	529	1,200	1,250
	SUBTOTAL SERVICES	47,634	42,883	47,744	19,980	47,744	47,650
01-6502-10-15	BUILDINGS	50,000	0	0	0	0	0
01-6507-10-15	IMPROVEMENTS OTHER T	0	41,143	0	0	0	0
	SUBTOTAL BUILDINGS	50,000	41,143	0	0	0	0
	BUILDING OPERATIONS	128,134	111,136	71,244	28,013	71,244	74,200

**CITY OF GAINESVILLE
BUDGET 2024-2025
GENERAL FUND BUILDING OPERATIONS**



EXPENDITURE SUMMARY

CLASSIFICATION	2022-23	2022-23	2023-24	2023-24	2023-24	2024-25
	REVISED BUDGET	ACTUAL	ADOPTED BUDGET	ACTUAL SIX MONTHS	REVISED BUDGET	PROPOSED BUDGET
SUPPLIES	3,500	3,287	3,500	1,663	3,500	3,550
MAINTENANCE	27,000	23,823	20,000	6,369	20,000	23,000
SERVICES	47,634	42,883	47,744	19,980	47,744	47,650
Total	128,134	111,136	71,244	28,013	71,244	74,200

WORKLOAD/DEMAND

	ACTUAL 2021	ACTUAL 2022	ACTUAL 2023	BUDGETED 2024	ESTIMATED 2025
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 2021	ACTUAL 2022	ACTUAL 2023	BUDGETED 2024	PROPOSED 2025
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.

Performance Measures	Actual 2021	Actual 2022	Actual 2023	Actual 2024	Budgeted 2025
Agency Compliance	100%	100%	100%	100%	100%

Major Goals for Fiscal Year 2024-2025:

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

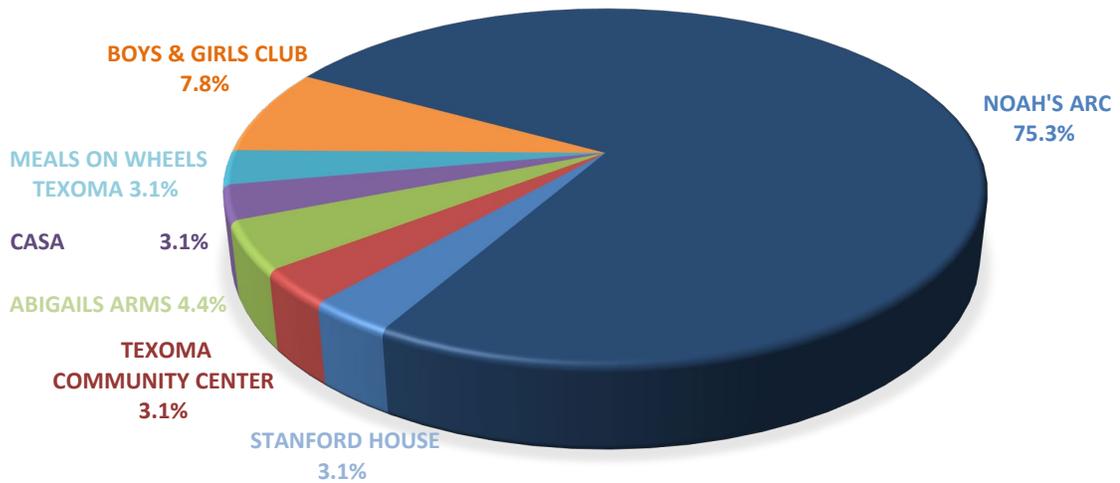
Goal 7: Promote cultural and recreational opportunities for locals and tourists.

Objectives for Goal 7:

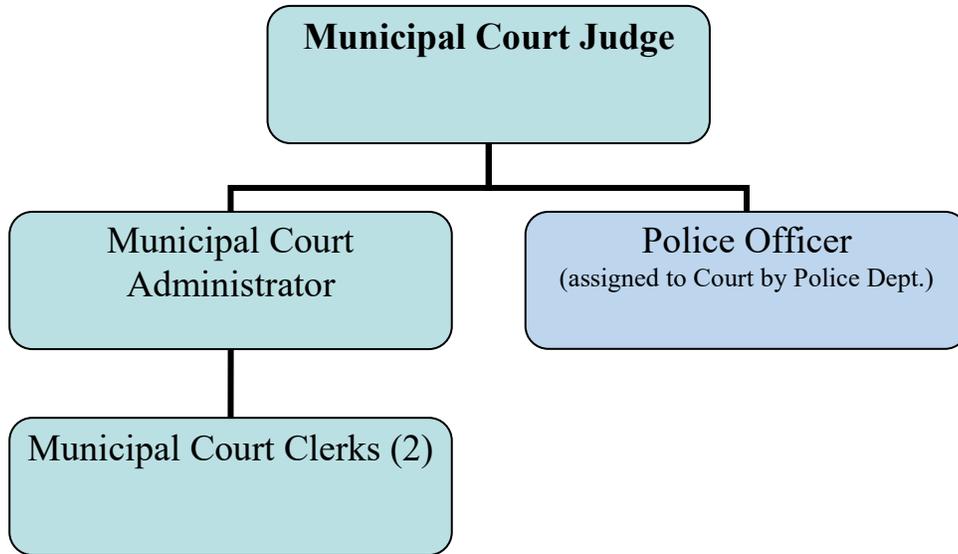
- 7.2 Partner with local non-profit organizations to provide cultural and recreational opportunities for locals and tourists when it is more cost effective than being the sole provider of the service. (01-5902-10-19, 01-5903-10-19, 01-5904-10-19, 01-5908-10-19, 01-5910-10-19, 01-5911-10-19, 01-5913-10-19).

**CITY OF GAINESVILLE
BUDGET 2024-2025
GENERAL FUND PUBLIC ASSISTANCE**

ACCOUNT NUMBER	DESCRIPTION	2022-23 REVISED BUDGET	2022-23 ACTUAL	2023-24 ADOPTED BUDGET	2023-24 ACTUAL SIX MONTHS	2023-24 REVISED BUDGET	2024-25 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	MEALS ON WHEELS TEXOMA	5,000	5,000	5,000	2,500	5,000	5,000
01-5911-10-19	BOYS & GIRLS CLUB	12,450	12,450	12,450	0	12,450	12,450
01-5913-10-19	NOAH'S ARC	105,000	104,850	120,000	35,550	120,000	120,000
	PUBLIC ASSISTANCE	144,450	144,300	159,450	49,050	159,450	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 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 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:

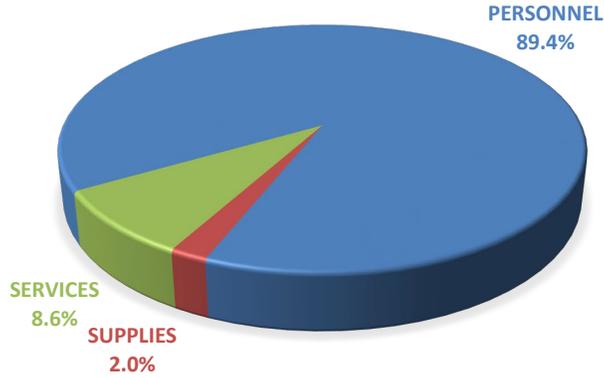
- Process 100% of all cases into OpenGov (court software) within two business days of date of violation.
- Continue to strive to facilitate the timely disposition of case with prompt and courteous service.
- Continue to provide fair and equal access to all citizens.
- Maintain an 80% disposed/resolved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

Performance Measures	Actual 2021	Actual 2022	Actual 2023	Budgeted 2024	Estimated 2025
# of Cases Filed within Two B. Days	3,737	5,315	5,480	5,500	5,500
Cases Disposed/Resolved	3,159 (85%)	4,605 (87%)	4,365 (80%)	4,500 (82%)	4,500 (82%)
Class C Misdemeanors Warrants Signed	1,987	1,840	2,329	2,200	1,500
Class C Misdemeanors Warrants Recalled / Served (Percent Disposed)	1,199 (60%)	1,209 (66%)	1,250 (54%)	1,802	1,500
Total Revenue	\$505,946	\$576,928	\$674,265	\$700,000	NA
City’s Portion	\$292,129	\$328,182	\$393,711	\$400,000	NA

**CITY OF GAINESVILLE
BUDGET 2024-2025
GENERAL FUND MUNICIPAL COURT**

ACCOUNT NUMBER	DESCRIPTION	2022-23 BUDGET	2022-23 ACTUAL	2023-24 ADOPTED BUDGET	2023-24 ACTUAL SIX MONTHS	2023-24 REVISED BUDGET	2024-25 PROPOSED BUDGET
01-5101-10-21	SALARIES	188,359	188,348	196,424	95,783	201,606	214,570
01-5106-10-21	OVERTIME	4,500	1,129	4,500	410	4,500	4,500
01-5110-10-21	LONGEVITY	1,320	1,320	1,560	1,560	1,560	1,500
01-5111-10-21	RETIREMENT	25,321	24,863	27,862	13,152	28,298	30,658
01-5112-10-21	FICA	15,094	14,554	16,270	7,482	16,167	17,528
01-5116-10-21	HEALTH/LIFE INSURANC	28,191	24,732	31,238	11,610	26,719	35,603
01-5118-10-21	WORKER COMPENSATION	444	435	425	203	431	344
01-5119-10-21	OTHER PAYROLL EXPENS	1,920	2,077	1,920	1,133	2,696	3,280
	SUBTOTAL SALARIES AND BENEFITS	265,149	257,458	280,199	131,332	281,977	307,983
01-5201-10-21	OFFICE SUPPLIES	1,500	1,727	2,000	1,306	2,000	2,000
01-5202-10-21	POSTAGE	2,000	1,623	2,400	712	2,400	2,400
01-5299-10-21	MISCELLANEOUS SUPPLI	2,000	2,695	2,500	2,099	2,500	2,500
	SUBTOTAL SUPPLIES	5,500	6,045	6,900	4,117	6,900	6,900
01-5403-10-21	GENERAL INSURANCE	130	86	221	52	221	221
01-5404-10-21	PROFESSIONAL FEES	18,000	16,572	18,000	6,072	18,000	18,000
01-5406-10-21	TRAVEL, TRAINING & S	2,000	2,190	2,500	1,830	2,500	2,500
01-5418-10-21	AUTO ALLOWANCE	5,280	5,266	5,280	2,553	5,294	5,280
01-5499-10-21	MISCELLANEOUS SERVIC	2,000	966	3,500	495	3,500	3,500
	SUBTOTAL SERVICES	27,410	25,080	29,501	11,003	29,515	29,501
	MUNICIPAL COURT	298,059	288,583	316,600	146,452	318,392	344,384

**CITY OF GAINESVILLE
BUDGET 2024-2025
GENERAL FUND MUNICIPAL COURT**



EXPENDITURE SUMMARY

CLASSIFICATION	2022-23	2022-23	2023-24	2023-24	2023-24	2024-25
	BUDGET	ACTUAL	ADOPTED	ACTUAL	REVISED	PROPOSED
PERSONNEL	265,149	257,458	280,199	131,332	281,977	307,983
SUPPLIES	5,500	6,045	6,900	4,117	6,900	6,900
SERVICES	27,410	25,080	29,501	11,003	29,515	29,501
MINOR EQUIPMENT/PROJECTS	0	0	0	0	0	0
CAPITAL OUTLAY	0	0	0	0	0	0
TOTAL	298,059	288,583	316,600	146,452	318,392	344,384

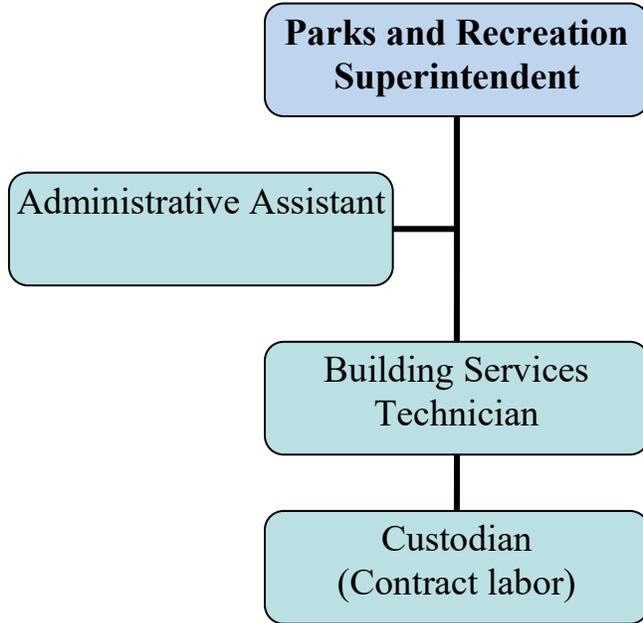
WORKLOAD/DEMAND

	ACTUAL	ACTUAL	ACTUAL	BUDGET	ESTIMATED
	2021	2022	2023	2024	2025
CASES FILED	3,737	5,315	5,480	5,500	5,500
CASES DISPOSED/RESOLVED	3,159	4,605	4,365	4,500	4,500
WARRANTS ISSUED	1,987	1,840	2,329	2,200	2,200

STAFFING

POSITION	ACTUAL	ACTUAL	ACTUAL	BUDGET	PROPOSED
	2021	2022	2023	2024	2025
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 7,500 sq. ft. and two meeting rooms. The Civic Center provides Wi-Fi throughout the building, public address system, lighting system, overhead projection with a laptop, complete room design and set up by staff. The Civic Center is under the direction of the Parks & Recreation Director.

Accomplishments:

- Completed the expansion of the Civic Center.
- Increased the number of new tables (including rounds) and chairs.

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.

Performance Measures	Actual 2021	Actual 2022	Actual 2023	Actual 2024	Budgeted 2025
Send comment inquiries to prior clients	35	35	25	8	75
# of wedding receptions	2	25	7	0	10
# of quinceañeras	5	20	11	0	15
# of Civic Center information brochures handed out	75	100	75	24	100
Contracts	-	-	36	22	35
Collections rates	100%	100%	100%	100%	100%
New Chamber of Commerce contacts/clients	0	5	2	0	10

Major Goals for Fiscal Year 2024-25

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

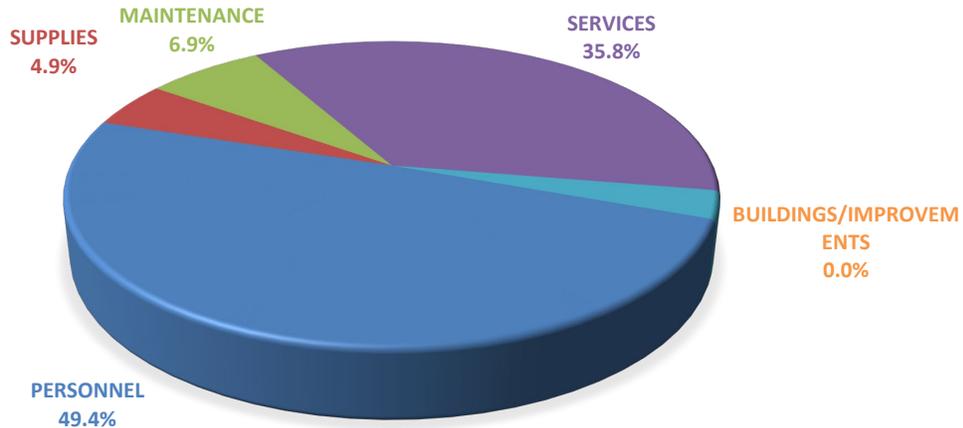
Objectives for Goal 7:

- 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. 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. (Civic Center budget is funded by Hotel Occupancy Tax)

**CITY OF GAINESVILLE
BUDGET 2024-2025
GENERAL FUND CIVIC CENTER**

ACCOUNT NUMBER	DESCRIPTION	2022-23	2022-23	2023-24	2023-24	2023-24	2024-25
		REVISED BUDGET	ACTUAL	ADOPTED BUDGET	SIX MONTHS ACTUAL	REVISED BUDGET	PROPOSED BUDGET
01-5101-10-43	SALARIES	72,605	72,878	76,461	36,311	76,557	110,766
01-5106-10-43	OVERTIME	3,000	1,736	3,000	417	3,000	3,000
01-5107-10-43	HOLIDAY PAY	400	390	400	54	400	400
01-5110-10-43	LONGEVITY	600	600	720	720	720	840
01-5111-10-43	RETIREMENT	9,733	9,607	10,682	4,920	10,712	15,516
01-5112-10-43	FICA	5,854	5,742	6,238	2,865	6,199	8,871
01-5116-10-43	HEALTH/LIFE INSURANC	16,474	16,452	15,606	7,721	15,938	26,684
01-5118-10-43	WORKER COMPENSATION	1,254	1,208	1,245	561	1,247	1,623
01-5119-10-43	OTHER PAYROLL EXPENS	960	957	960	464	963	960
	SUBTOTAL SALARIES AND BENEFITS	110,880	109,570	115,312	54,033	115,736	168,660
01-5201-10-43	OFFICE SUPPLIES	2,500	1,657	2,500	1,272	2,500	2,700
01-5202-10-43	POSTAGE	400	19	400	0	400	400
01-5208-10-43	CLEANING SUPPLIES	3,290	7,096	3,290	615	3,290	4,000
01-5295-10-43	TABLE & CHAIR REPLAC	4,000	327	4,000	0	4,000	7,000
01-5299-10-43	MISCELLANEOUS SUPPLI	2,010	2,485	2,010	1,089	2,010	2,500
	SUBTOTAL SUPPLIES	12,200	11,585	12,200	2,976	12,200	16,600
01-5302-10-43	BUILDING MAINTENANCE	13,000	12,060	13,000	3,204	13,000	17,000
01-5303-10-43	GROUNDS MAINTENANCE	1,700	1,502	1,700	1,565	1,700	2,500
01-5304-10-43	MACHINERY & EQUIPMEN	2,700	1,388	2,700	149	2,700	2,700
01-5305-10-43	VEHICLE MAINTENANCE	1,000	2,174	1,000	555	1,000	1,000
01-5309-10-43	OFFICE EQUIPMENT MAI	425	108	425	0	425	450
	SUBTOTAL MAINTENANCE	18,825	17,231	18,825	5,473	18,825	23,650
01-5401-10-43	COMMUNICATIONS	2,445	1,546	2,445	951	2,445	2,445
01-5402-10-43	DUES & SUBSCRIPTIONS	0	13	0	57	100	100
01-5403-10-43	GENERAL INSURANCE	7,791	8,245	7,791	5,005	7,791	8,481
01-5404-10-43	PROFESSIONAL FEES	1,000	177	1,000	78	1,000	1,000
01-5405-10-43	ADVERTISING	1,000	677	1,000	0	900	1,000
01-5406-10-43	TRAINING	1,000	740	1,000	0	1,000	1,000
01-5408-10-43	ELECTRIC UTILITY SER	9,500	9,093	9,500	3,059	9,500	9,595
01-5409-10-43	CONTRACTUAL SERVICES	27,648	25,221	33,828	21,380	33,828	27,648
01-5440-10-43	NATURAL GAS UTILITY	3,060	2,680	3,060	1,909	3,060	3,091
01-5441-10-43	SOLID WASTE UTILITY	3,427	2,653	3,427	0	3,427	3,564
01-5442-10-43	WATER/SEWER UTILITY	7,263	7,588	7,500	2,172	7,500	7,725
01-5446-10-43	STORM WATER UTILITY	3,000	2,689	3,000	1,345	3,000	3,800
01-5455-10-43	UNIFORM PURCHASE/REN	2,800	3,111	2,800	1,352	2,800	2,800
01-5460-10-43	OFFICE EQUIPMENT REN	1,224	1,006	1,224	377	1,224	1,224
01-5498-10-43	SANTA FE DEPOT EXPEN	45,400	57,544	45,400	18,873	45,400	46,308
01-5499-10-43	MISCELLANEOUS SERVIC	2,650	90	2,650	49	2,650	2,500
	SUBTOTAL SERVICES	119,208	123,073	125,625	56,606	125,625	122,281
01-5504-10-43	MACHINERY & EQUIPMEN	13,900	13,900	0	0	0	10,000
	SUBTOTAL MACHINERY AND EQUIPMENT	13,900	13,900	0	0	0	10,000
01-6502-10-43	BUILDINGS	45,000	0	30,000	0	30,000	0
01-6504-10-43	MACHINERY & EQUIPMEN	0	22,938	0	0	0	0
	SUBTOTAL CAPITAL	45,000	22,938	30,000	0	30,000	0
	CIVIC CENTER	320,013	298,298	301,962	119,089	302,386	341,191

**CITY OF GAINESVILLE
BUDGET 2024-2025
GENERAL FUND CIVIC CENTER**



EXPENDITURE SUMMARY

CLASSIFICATION	2022-23	2022-23	2023-24	2023-24	2023-24	2024-25
	REVISED	ACTUAL	ADOPTED BUDGET	ACTUAL SIX MONTHS	REVISED BUDGET	PROPOSED BUDGET
PERSONNEL	110,880	109,570	115,312	54,033	115,736	168,660
SUPPLIES	12,200	11,585	12,200	2,976	12,200	16,600
MAINTENANCE	18,825	17,231	18,825	5,473	18,825	23,650
SERVICES	119,208	123,073	125,625	56,606	125,625	122,281
MACHINERY AND EQUIPMENT	13,900	36,838	0	0	0	10,000
BUILDINGS/IMPROVEMENTS	45,000	0	30,000	0	30,000	0
TOTAL	320,013	298,298	301,962	119,089	302,386	341,191

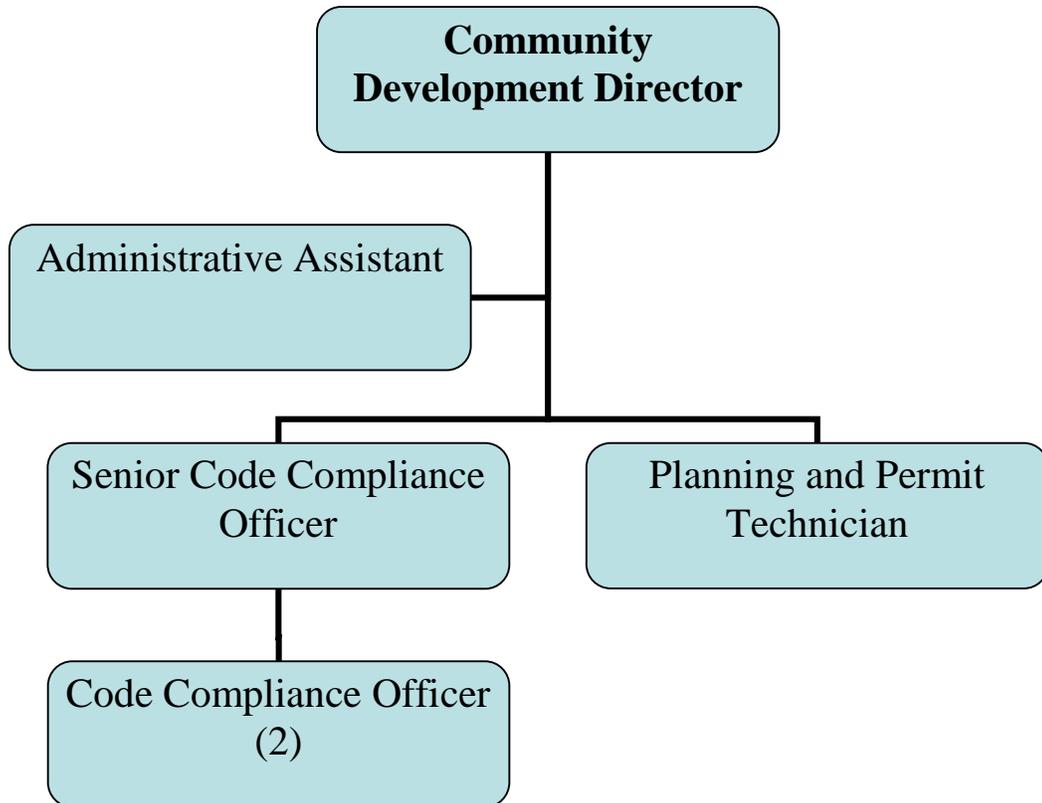
WORKLOAD/DEMAND

	ACTUAL 2021	ACTUAL 2022	ACTUAL 2023	BUDGET 2024	ESTIMATED 2025
CIVIC CTR. SQUARE FOOTAGE MAINTAINED	16,000	16,000	16,000	16,000	25,000
SANTA FE DEPOT SQUARE FOOTAGE MAINTAINED	7,500	7,500	7,500	7,500	7,500
RENTALS MAIN ROOM	150	150	150	75	75
RENTALS MEETING ROOMS	350	350	350	350	350
RENTAL DEPOT	50	50	50	25	25

STAFFING

POSITION	ACTUAL 2021	ACTUAL 2022	ACTUAL 2023	BUDGET 2024	PROPOSED 2025
CIVIC CENTER OPERATIONS					
ADMINISTRATIVE ASSISTANT		1	1	1	1
BUILDING SERVICES TECHNICIAN		1	1	1	2
TOTAL CIVIC CENTER OPERATIONS		2	2	2	3

Community Development
(Planning and Zoning, Code Compliance)



- At mid-year, the Department has issued 40 building permits for new single-family residences.
- At mid-year, 11 substandard structures were brought into compliance through demolition, the Building and Standards Commission ordered repairs, and 1,075 enforcement cases have been successfully abated.
- Implemented following ordinances:
 - Major Corridor Overlay Zoning District

Departmental Performance Measures:

- Provide efficient review and permitting process for building permits and plats by meeting the standards outlined below.
- Efficiently and effectively enforce the Code of Ordinances by meeting the standards outlined below.

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	125
	Base Minimum to achieve, based on estimate.	119
Percentage of Code Enforcement cases brought into voluntary compliance within 10 days.	95% Estimated	1,750
	Base Minimum to achieve, based on estimate.	1,663
Percent of cases brought to BSC	No More than 5%	1,750
	Estimated	30
	% to Goal	98.29%
Percent of cases brought to compliance via citations	No More than 5%	1,750
	Estimated	20
	% to Goal	98.8%

Major Goals FY 2024- 2025:

(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 and 55-5409-10-15)

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

Objectives for Goal 4:

- 4.1 Start implementation of new financial, permit, and agenda software. (01-5409-11-10)

Goal 6: Provide a safe and prepared City.

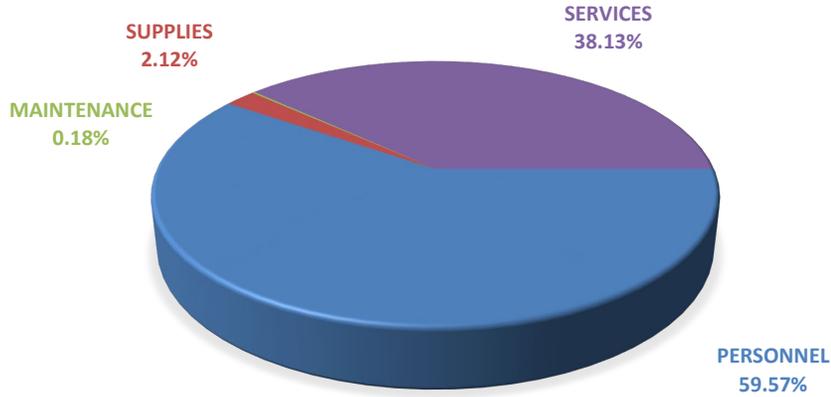
Objectives for Goal 6:

- 6.1 Bring 30 substandard structures into compliance with City codes (see Goal 3.1).
(01-5409-11-17 and 55-5409-10-15).

**CITY OF GAINESVILLE
BUDGET 2024-2025
GENERAL FUND PLANNING AND ZONING**

ACCOUNT NUMBER	DESCRIPTION	2022-23 REVISED BUDGET	2022-23 ACTUAL	2023-24 ADOPTED BUDGET	2023-24 ACTUAL SIX MONTHS	2023-24 REVISED BUDGET	2024-25 PROPOSED BUDGET
01-5101-11-10	SALARIES	122,224	121,213	131,137	58,635	125,595	177,066
01-5106-11-10	OVERTIME	500	219	500	161	500	1,000
01-5107-11-10	HOLIDAY PAY	0	0	0	117	267	300
01-5110-11-10	LONGEVITY	0	0	60	60	60	180
01-5111-11-10	RETIREMENT	16,826	16,639	18,754	8,358	18,091	25,423
01-5112-11-10	FICA	10,130	9,948	10,952	4,806	10,394	14,535
01-5116-11-10	HEALTH/LIFE INSURANC	15,117	15,105	15,632	9,551	17,781	26,708
01-5118-11-10	WORKER COMPENSATION	295	291	286	129	275	285
01-5119-11-10	OTHER PAYROLL EXPENS	6,800	6,782	6,800	3,288	6,978	7,160
	SUBTOTAL SALARIES AND BENEFITS	171,892	170,196	184,121	85,105	179,941	252,657
01-5201-11-10	OFFICE SUPPLIES	3,000	4,228	3,000	3,169	4,500	4,500
01-5202-11-10	POSTAGE	1,000	300	1,500	1,663	2,500	4,000
01-5299-11-10	MISCELLANEOUS SUPPLI	1,000	1,320	0	86	500	500
	SUBTOTAL SUPPLIES	5,000	5,848	4,500	4,917	7,500	9,000
01-5302-11-10	BUILDING MAINTENANCE	150	61	150	0	150	150
01-5305-11-10	VEHICLE MAINTENANCE	0	119	0	69	100	100
01-5309-11-10	OFFICE EQUIPMENT MAI	500	389	500	0	500	500
	SUBTOTAL MAINTENANCE	650	569	650	69	750	750
01-5401-11-10	COMMUNICATIONS	1,000	674	1,000	1,083	1,200	1,200
01-5403-11-10	GENERAL INSURANCE	221	96	221	58	221	221
01-5404-11-10	PROFESSIONAL FEES	1,250	1,091	1,500	3,689	1,500	1,500
01-5405-11-10	ADVERTISING	2,000	2,487	2,000	1,055	2,000	2,000
01-5406-11-10	TRAINING	2,500	1,872	3,500	169	3,500	5,000
01-5409-11-10	CONTRACTUAL SERVICES	140,000	115,892	135,000	36,444	127,000	130,000
01-5418-11-10	AUTO ALLOWANCE	4,179	4,060	4,300	1,913	4,146	4,300
01-5460-11-10	OFFICE EQUIPMENT REN	3,500	3,291	3,500	1,381	3,500	3,500
01-5499-11-10	MISCELLANEOUS SERVIC	12,000	16,189	13,000	6,521	13,000	14,000
	SUBTOTAL SERVICES	166,650	145,653	164,021	52,314	156,067	161,721
	PLANNING & ZONING	344,192	322,267	353,292	142,405	344,258	424,128

**CITY OF GAINESVILLE
BUDGET 2024-2025
GENERAL FUND PLANNING AND ZONING**



EXPENDITURE SUMMARY						
CLASSIFICATION	2022-23	2022-23	2023-24	2023-24	2023-24	2024-25
	REVISED	ACTUAL	ADOPTED	ACTUAL	REVISED	PROPOSED
			BUDGET	SIX MONTHS	BUDGET	BUDGET
PERSONNEL	171,892	170,196	184,121	85,105	179,941	252,657
SUPPLIES	5,000	5,848	4,500	4,917	7,500	9,000
MAINTENANCE	650	569	650	69	750	750
SERVICES	166,650	145,653	164,021	52,314	156,067	161,721
TOTAL	344,192	322,267	353,292	142,405	344,258	424,128

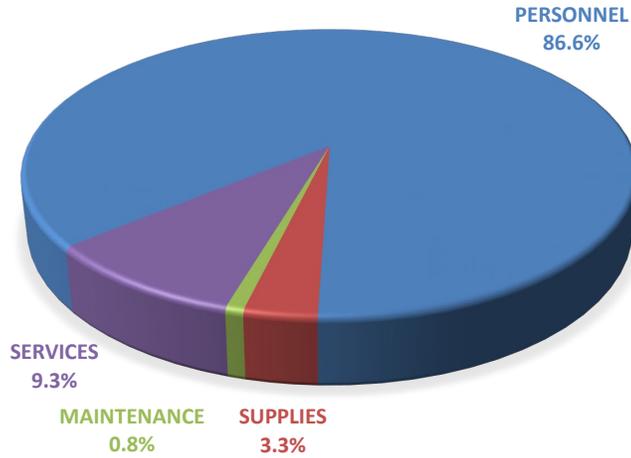
WORKLOAD/DEMAND					
	ACTUAL	ACTUAL	ACTUAL	BUDGETED	PROPOSED
	2021	2022	2023	2024	2025
PERMITS ISSUED	1,389	1,233	1,000	1,100	1,250
BUILDING INSPECTIONS	1,282	1,500	1,300	1,700	1,900
RESIDENTIAL PERMITS	930	50	930	950	1,000
NEW HOUSING UNITS	20	40	50	250	100
COMMERCIAL PERMITS	10	20	10	15	20
CERTIFICATES OF OCCUPANCY	78	100	100	125	150
P&Z MEETINGS	9	9	9	10	9
BA MEETINGS	1	2	2	3	3
SUBDIVISION PLATS	5	10	5	15	15
REZONING REQUESTS	2	5	5	5	7
VARIANCE REQUESTS	3	3	3	3	0
SPECIFIC USE PERMITS	2	1	1	5	5

STAFFING					
POSITION	ACTUAL	ACTUAL	ACTUAL	REVISED	PROPOSED
	2021	2022	2023	2024	2025
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 2024-2025
GENERAL FUND CODE COMPLIANCE**

ACCOUNT NUMBER	DESCRIPTION	2022-23	2022-23	2023-24	2023-24	2023-24	2024-25
		REVISED BUDGET	ACTUAL	ADOPTED BUDGET	ACTUAL SIX MONTHS	REVISED BUDGET	PROPOSED BUDGET
01-5101-11-17	SALARIES	153,566	141,401	181,696	85,758	179,765	177,753
01-5106-11-17	OVERTIME	10,000	9,297	5,000	4,059	10,000	10,000
01-5107-11-17	HOLIDAY PAY	0	0	0	125	250	300
01-5110-11-17	LONGEVITY	600	600	780	720	720	900
01-5111-11-17	RETIREMENT	20,722	19,103	24,677	11,803	25,128	25,389
01-5112-11-17	FICA	12,172	10,855	14,411	6,616	14,240	14,516
01-5116-11-17	HEALTH/LIFE INSURANC	27,465	24,015	31,212	8,430	24,191	35,579
01-5118-11-17	WORKER COMPENSATION	644	579	689	331	703	607
01-5119-11-17	OTHER PAYROLL EXPENS	900	919	900	387	802	800
	SUBTOTAL SALARIES AND BENEFITS	226,069	206,769	259,365	118,228	255,799	265,844
01-5201-11-17	OFFICE SUPPLIES	3,000	2,293	3,000	925	3,000	3,000
01-5202-11-17	POSTAGE	1,500	1,781	2,500	1,130	2,500	2,500
01-5206-11-17	FUELS OILS LUBRICANT	2,400	2,320	3,000	1,713	3,000	3,000
01-5207-11-17	SMALL TOOLS AND INST	2,000	1,469	2,000	141	1,000	1,000
01-5299-11-17	MISCELLANEOUS SUPPLI	500	539	500	120	500	500
	SUBTOTAL SUPPLIES	9,400	8,401	11,000	4,030	10,000	10,000
01-5305-11-17	VEHICLE MAINTENANCE	2,500	852	3,000	1,087	2,100	2,500
	SUBTOTAL MAINTENANCE	2,500	852	3,000	1,087	2,100	2,500
01-5401-11-17	COMMUNICATIONS	2,000	1,492	3,000	628	3,750	3,000
01-5402-11-17	DUES & SUBSCRIPTIONS	1,000	488	1,000	961	1,750	2,000
01-5403-11-17	GENERAL INSURANCE	1,350	1,201	1,350	867	1,350	1,350
01-5404-11-17	PROFESSIONAL FEES	3,000	3,049	4,000	1,639	3,200	3,500
01-5405-11-17	ADVERTISING	3,500	2,518	3,500	1,483	3,500	3,500
01-5406-11-17	TRAINING	4,000	5,894	6,000	2,646	6,000	7,500
01-5409-11-17	CONTRACTUAL SERVICES	10,000	4,028	10,000	127	10,000	6,000
01-5455-11-17	UNIFORM PURCHASE/REN	500	293	750	221	750	1,200
01-5499-11-17	MISCELLANEOUS SERVIC	500	99	500	0	500	500
	SUBTOTAL SERVICES	25,850	19,061	30,100	8,573	30,800	28,550
	CODE COMPLIANCE	263,819	235,083	303,465	131,918	298,699	306,894

**CITY OF GAINESVILLE
BUDGET 2024-2025
GENERAL FUND CODE COMPLIANCE**



EXPENDITURE SUMMARY

CLASSIFICATION	2022-23	2022-23	2023-24	2023-24	2023-24	2024-25
	REVISED	ACTUAL	ADOPTED BUDGET	ACTUAL SIX MONTHS	REVISED BUDGET	PROPOSED BUDGET
PERSONNEL	226,069	206,769	259,365	118,228	255,799	265,844
SUPPLIES	9,400	8,401	11,000	4,030	10,000	10,000
MAINTENANCE	2,500	852	3,000	1,087	2,100	2,500
SERVICES	25,850	19,061	30,100	8,573	30,800	28,550
TOTAL	263,819	235,083	303,465	131,918	298,699	306,894

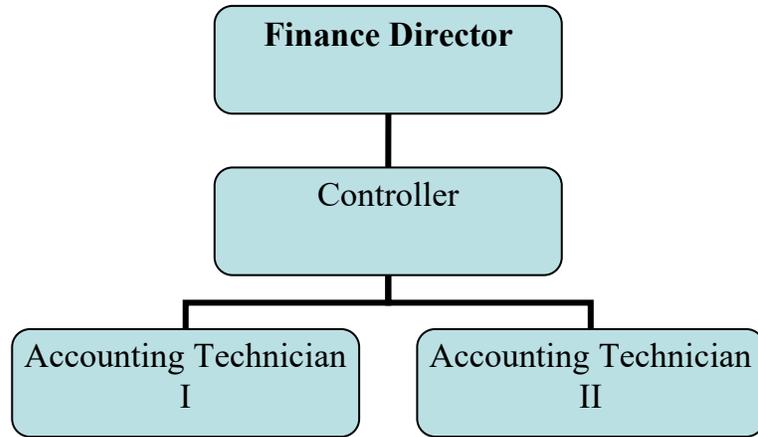
WORKLOAD/DEMAND

	ACTUAL 2021	ACTUAL 2022	ACTUAL 2023	BUDGET 2024	ESTIMATED 2025
BUILDING AND STANDARDS COMMISSION MEETINGS	7	6	7	7	7
CODE VIOLATIONS INVESTIGATED	604	715	1,200	1,500	1,750
COMPLAINTS CALLED IN	100	200	250	350	400
COMPLAINTS BY OFFICERS	504	515	950	1,150	1,350
CITATIONS ISSUED	11	20	10	15	50

STAFFING

POSITION	ACTUAL 2021	ACTUAL 2022	ACTUAL 2023	BUDGET 2024	PROPOSED 2025
CODE COMPLIANCE					
CODE COMPLIANCE OFFICER	3	3	3	3	3
ADMINISTRATIVE ASSISTANT	1	1	1	1	0
TOTAL CODE COMPLIANCE	4	4	4	4	3

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 2023 fiscal year budget. This is the thirteenth consecutive year this award has been received by the City of Gainesville. The City's budget for the 2024 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 2023.

Departmental Performance Measures:

- Process payroll quickly, efficiently, and on time.
- Monitor cash balances daily.
- Invest excess funds for within the investment guidelines.
- Assist City departments in preparing and monitoring their budgets within the guidelines listed below.
- Earn GFOA Certificate of Achievement in Financial Reporting Award.
- Earn GFOA Budget Presentation Award.
- Obtain an unqualified opinion on audit of annual financial statements.
- Ensure financial policies are being followed by performing the internal audits as listed below.

Performance Measures	Actual 2021	Actual 2022	Actual 2023	Actual 2024	Budget 2025
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 2024 – 2025:

(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 the General, Water and Sewer, and Solid Waste funds.
- 1.2 Earn an unqualified opinion on the annual audit for FY 2024.
- 1.3 Earn the Government Finance Officers Association Distinguished Budget Presentation Award FY 2024-2025.
- 1.4 Earn the Government Finance Officers Association Certificate of Achievement for Excellence in Financial Reporting FY 2023-2024.
- 1.5 Retain six stars for financial transparency from the Texas Comptroller.

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

Objectives for Goal 4:

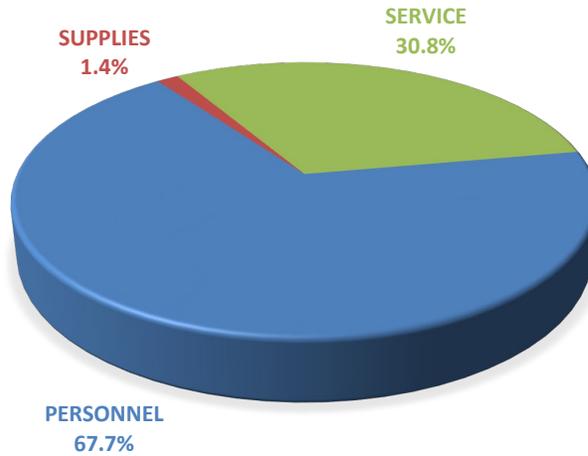
- 4.1 Start implementation of new financial, permit, and agenda software.

**CITY OF GAINESVILLE
BUDGET 2024-2025
GENERAL FUND FINANCE**

ACCOUNT NUMBER	DESCRIPTION	2022-23 REVISED BUDGET	2022-23 ACTUAL	2023-24 ADOPTED BUDGET	2023-24 ACTUAL SIX MONTHS	2023-24 REVISED BUDGET	2024-25 PROPOSED BUDGET
01-5101-13-10	SALARIES	338,996	338,077	338,338	161,736	338,681	353,154
01-5106-13-10	OVERTIME	1,500	229	650	0	650	650
01-5107-13-10	HOLIDAY PAY	0	84	0	0	0	0
01-5110-13-10	LONGEVITY	2,100	2,100	1,680	1,740	1,740	1,980
01-5111-13-10	RETIREMENT	43,702	43,434	45,377	21,553	45,496	48,369
01-5112-13-10	FICA	26,078	25,481	26,499	12,191	25,905	26,962
01-5116-13-10	HEALTH/LIFE INSURANC	32,290	32,247	31,238	15,444	31,890	35,603
01-5118-13-10	WORKER COMPENSATION	767	761	693	332	694	542
01-5119-13-10	OTHER PAYROLL EXPENS	2,458	2,452	2,360	1,141	2,526	2,720
	SUBTOTAL SALARIES AND BENEFITS	447,891	444,865	446,835	214,138	447,582	469,980
01-5201-13-10	OFFICE SUPPLIES	5,000	8,520	5,000	2,564	5,000	5,200
01-5202-13-10	POSTAGE	3,300	2,799	3,300	1,571	3,300	3,300
01-5204-13-10	BINDING PRTING & REP	1,000	698	1,000	610	1,000	1,000
01-5299-13-10	MISCELLANEOUS SUPPLI	600	627	600	91	600	400
	SUBTOTAL SUPPLIES	9,900	12,644	9,900	4,837	9,900	9,900
01-5401-13-10	COMMUNICATIONS	800	408	800	174	800	700
01-5402-13-10	DUES & SUBSCRIPTIONS	1,750	2,505	1,750	428	1,750	1,750
01-5403-13-10	GENERAL INSURANCE	250	184	250	110	250	250
01-5404-13-10	PROFESSIONAL FEES	6,500	5,745	6,500	494	6,500	7,000
01-5406-13-10	TRAINING	6,500	6,573	6,500	2,297	6,500	7,000
01-5409-13-10	CONTRACTUAL SERVICES	170,000	164,616	175,000	90,538	175,000	175,000
01-5418-13-10	AUTO ALLOWANCE	3,000	2,992	3,000	1,450	3,008	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	1,668	1,600	56	1,600	1,600
	SUBTOTAL SERVICES	208,000	202,137	213,000	111,568	213,008	213,900
	FINANCE	665,791	659,647	669,735	330,543	670,490	693,780

*Atmos & Oncor Steering Committee fees contain lobbying expenses

**CITY OF GAINESVILLE
BUDGET 2024-2025
GENERAL FUND FINANCE**



EXPENDITURE SUMMARY

CLASSIFICATION	2022-23	2022-23	2023-24	2023-24	2023-24	2024-25
	BUDGET	ACTUAL	BUDGET	ACTUAL SIX MONTHS	REVISED BUDGET	PROPOSED BUDGET
PERSONNEL	447,891	444,865	446,835	214,138	447,582	469,980
SUPLIES	9,900	12,644	9,900	4,837	9,900	9,900
SERVICE	208,000	202,137	213,000	111,568	213,008	213,900
MACHINERY AND EQUIPMENT	0	0	0	0	0	0
TOTAL	665,791	659,647	669,735	330,543	670,490	693,780

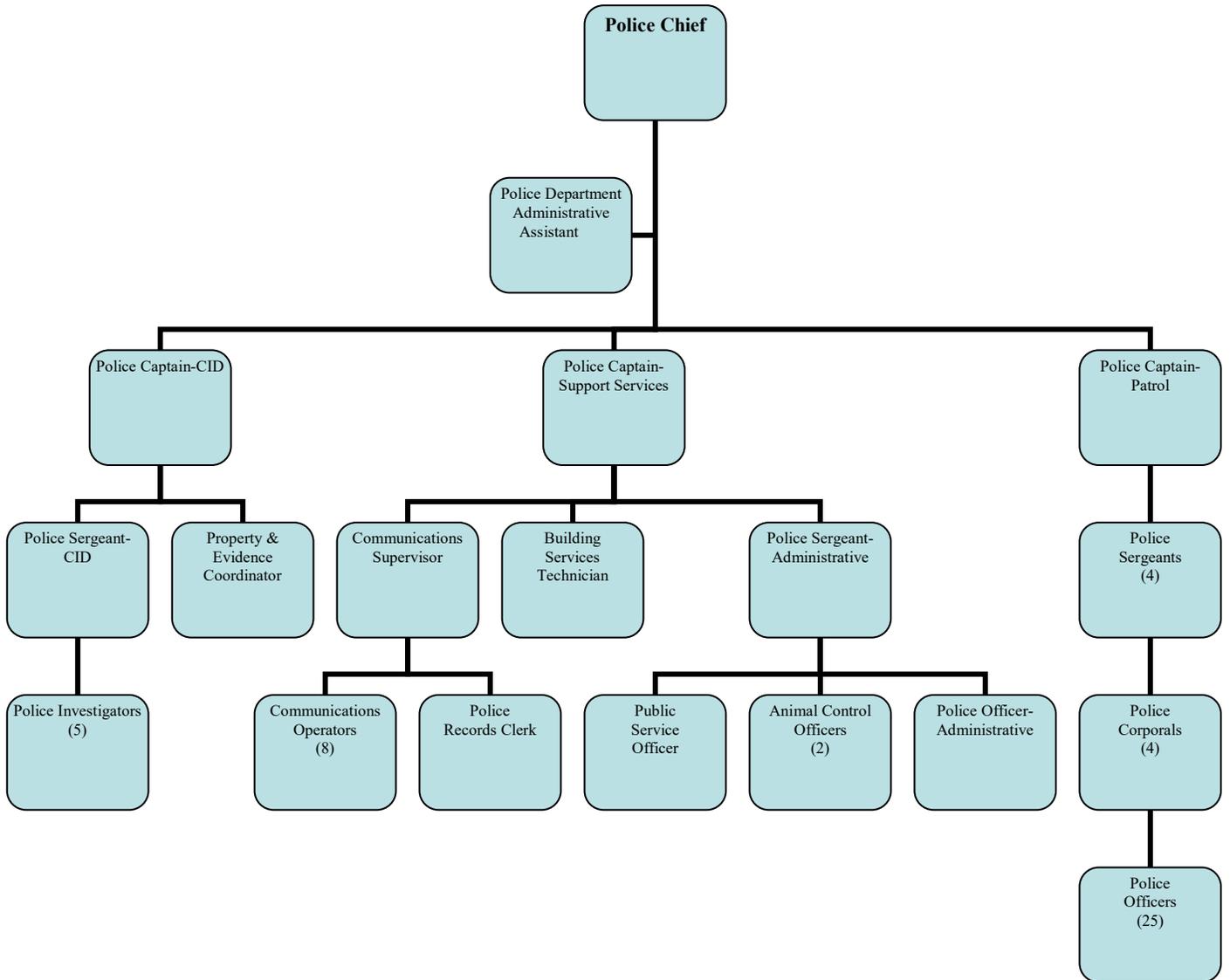
WORKLOAD/DEMAND

	ACTUAL	ACTUAL	ACTUAL	BUDGETED	ESTIMATED
	2021	2022	2023	2024	2025
FINANCIAL REPORTS TO COUNCIL	12	12	12	12	12
INVOICES PAID	7,259	7,500	7,500	7,500	7,500
PAYROLLS PROCESSED	29	26	26	26	26
PURCHASE ORDERS PROCESSED	123	140	140	140	140
MISC. AR INVOICES BILLED	1,855	1,800	1,800	1,800	1,800

STAFFING

POSITION	ACTUAL	ACTUAL	ACTUAL	BUDGETED	PROPOSED
	2021	2022	2023	2024	2025
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 28,000 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 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 23-24):

- Projected decrease in Part-1 UCR crimes for the fourth 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.
- Continued 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 three (3) Patrol units and one (1) CID unit through the Capital Improvement Plan.
- Continued the second year of a five-year Utility Associates Video System Project that provides body-worn cameras and in-car video systems.
- Continued the fourth year of an ongoing plan to replace HVAC systems each year at the Public Safety Center through the Capital Improvement Plan.
- Continued 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.
- 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.

Performance Measures	Actual 20-21	Actual 21-22	Actual 22-23	Actual 23-24	Estimated 24-25
Maintain average emergency response times below 7 minutes. **	4:06	3:56	6:26	6:50	6:55
Process and respond to all calls for service efficiently and effectively.	26,354	28,527	28,397	27,500	28,000
Review policies and procedures to ensure professional customer service.	83	48	52	45	60
Maintain the number of Index Crimes at or below 800.	510	459	346	360	440
Maintain traffic accidents at or below 850.	832	837	840	800	825
Number of community outreach programs.	39	40	53	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 2024 – 2025:

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

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

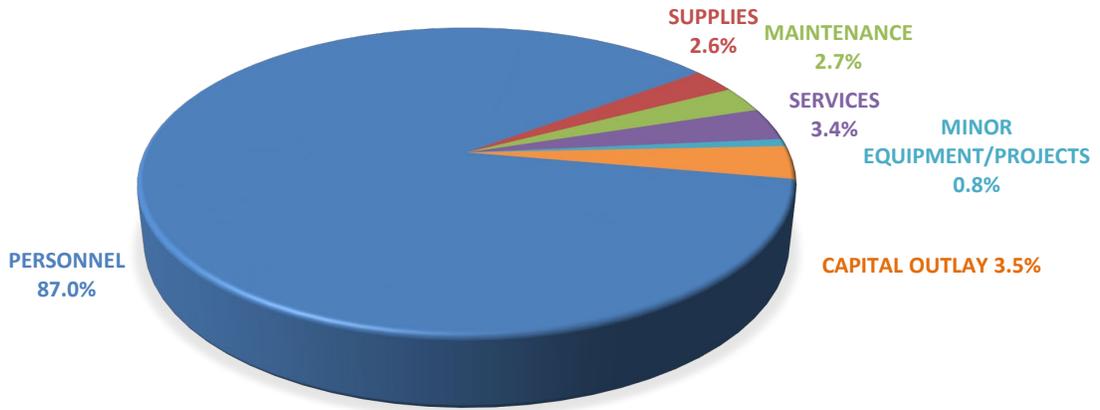
Objectives for Goal 4:

- 4.2 Replace three (3) AC units at the Public Safety Building. (01-6501-14-22)

**CITY OF GAINESVILLE
BUDGET 2024-2025
GENERAL FUND POLICE**

ACCOUNT NUMBER	DESCRIPTION	2022-23 REVISED BUDGET	2022-23 ACTUAL	2023-24 ADOPTED BUDGET	2023-24 ACTUAL SIX MONTHS	2023-24 REVISED BUDGET	2024-25 PROPOSED BUDGET
01-5101-14-22	SALARIES	3,704,426	3,564,459	4,068,411	1,889,552	3,977,502	4,409,734
01-5106-14-22	OVERTIME	140,000	117,745	140,000	86,466	170,000	150,000
01-5107-14-22	HOLIDAY PAY	147,000	140,413	146,304	97,469	146,304	146,304
01-5110-14-22	LONGEVITY	27,360	27,360	32,040	32,250	32,250	33,540
01-5111-14-22	RETIREMENT	524,734	503,647	596,149	283,605	590,197	658,941
01-5112-14-22	FICA	311,920	292,439	348,133	159,991	335,624	375,840
01-5116-14-22	HEALTH/LIFE INSURANC	450,526	430,169	452,600	208,806	445,829	533,709
01-5118-14-22	WORKER COMPENSATION	99,333	93,440	101,825	47,601	98,944	74,184
01-5119-14-22	OTHER PAYROLL EXPENS	155,738	156,285	157,700	79,491	168,038	178,890
	SUBTOTAL SALARIES AND BENEFITS	5,561,037	5,325,956	6,043,162	2,885,231	5,964,688	6,561,142
01-5201-14-22	OFFICE SUPPLIES	12,612	7,807	12,266	4,317	11,000	12,681
01-5202-14-22	POSTAGE	2,000	1,477	2,000	543	1,750	1,750
01-5206-14-22	FUELS OILS LUBRICANT	104,500	101,665	104,500	39,965	104,500	105,000
01-5207-14-22	SMALL TOOLS AND INST	8,100	5,098	8,372	1,310	7,000	8,760
01-5213-14-22	ANIMAL POUND	38,000	31,102	37,275	14,123	37,275	37,975
01-5220-14-22	AMMUNITION	9,400	9,399	10,086	13,717	13,717	10,468
01-5285-14-22	INVESTIGATION FUNDS	5,000	1,881	5,800	1,424	5,800	5,800
01-5299-14-22	MISCELLANEOUS SUPPLI	14,500	14,433	12,380	6,341	12,380	13,270
	SUBTOTAL SUPPLIES	194,112	172,862	192,679	81,741	193,422	195,704
01-5302-14-22	BUILDING MAINTENANCE	26,840	26,265	26,840	8,238	26,840	27,250
01-5304-14-22	MACHINERY & EQUIPMEN	19,840	11,365	20,015	1,873	15,015	20,540
01-5305-14-22	VEHICLE MAINTENANCE	49,500	50,477	49,500	22,099	55,600	49,500
01-5319-14-22	SOFTWARE MAINTENANCE	56,416	53,172	57,124	55,268	58,166	108,729
	SUBTOTAL MAINTENANCE	152,596	141,279	153,479	87,478	155,621	206,019
01-5401-14-22	COMMUNICATIONS	16,560	16,827	16,560	7,108	16,560	17,148
01-5402-14-22	DUES & SUBSCRIPTIONS	7,468	6,279	8,456	4,927	8,456	8,976
01-5403-14-22	GENERAL INSURANCE	62,098	59,989	62,098	32,776	65,698	65,929
01-5404-14-22	PROFESSIONAL FEES	20,120	15,371	28,320	19,867	42,750	42,745
01-5405-14-22	ADVERTISING	1,300	411	1,300	0	1,300	1,300
01-5406-14-22	TRAINING	32,788	32,755	33,137	12,381	33,137	34,118
01-5408-14-22	ELECTRIC UTILITY SER	25,250	23,793	25,250	9,706	25,250	25,503
01-5411-14-22	MACHINERY AND EQUIPM	3,305	3,146	3,305	1,376	3,305	3,305
01-5415-14-22	CRIME/FIRE PREVENTIO	2,500	1,974	2,500	319	2,500	3,000
01-5418-14-22	AUTO ALLOWANCE	6,300	6,283	6,300	3,046	6,339	6,350
01-5419-14-22	CLOTHING ALLOWANCE	3,100	3,100	3,100	3,100	3,100	0
01-5424-14-22	ACCREDITATION	1,200	1,440	1,201	0	1,440	0
01-5440-14-22	NATURAL GAS UTILITY	7,575	4,898	7,575	4,655	7,575	7,963
01-5441-14-22	SOLID WASTE UTILITY	3,017	2,844	3,017	1,422	3,017	3,138
01-5442-14-22	WATER/SEWER UTILITY	8,000	8,353	8,000	4,051	8,000	8,500
01-5446-14-22	STORM WATER UTILITY	3,100	3,079	3,100	1,540	3,100	3,100
01-5455-14-22	UNIFORM PURCHASE/REN	19,000	16,135	19,000	7,084	19,000	19,000
01-5499-14-22	MISCELLANEOUS SERVIC	10,000	2,789	10,000	2,464	8,000	10,000
	SUBTOTAL SERVICES	232,681	209,464	242,219	115,821	258,527	260,075
01-5504-14-22	MACHINERY & EQUIPMEN	7,590	3,754	6,970	493	6,970	20,970
01-5508-14-22	OFFICE MACHINERY & E	8,080	2,003	5,200	1,485	5,200	5,300
01-5530-14-22	POLICE OFFICER EQUIP	24,650	44,122	21,415	32,994	40,712	32,417
	SUBTOTAL MINOR EQUIPMENT/PROJECTS	40,320	49,879	33,585	34,973	52,882	58,687
01-6502-14-22	BUILDINGS	29,650	0	29,555	0	29,555	36,491
01-6504-14-22	MACHINERY & EQUIPMEN	60,000	90,869	35,000	0	75,000	95,138
01-6505-14-22	MOTOR VEHICLES	49,085	45,816	33,155	0	33,155	130,605
01-6508-14-22	OFFICE MACHINERY & EQUIPMENT	0	0	18,600	0	18,600	0
	SUBTOTAL CAPITAL	138,735	136,685	116,310	0	156,310	262,234
	POLICE	6,319,481	6,036,125	6,781,434	3,205,243	6,781,450	7,543,861

**CITY OF GAINESVILLE
BUDGET 2024-2025
GENERAL FUND POLICE**



EXPENDITURE SUMMARY

CLASSIFICATION	2022-23	2022-23	2023-24	2023-24	2023-24	2024-25
	REVISED	ACTUAL	ADOPTED BUDGET	ACTUAL SIX MONTHS	REVISED BUDGET	PROPOSED BUDGET
PERSONNEL	5,561,037	5,325,956	6,043,162	2,885,231	5,964,688	6,561,142
SUPPLIES	194,112	172,862	192,679	81,741	193,422	195,704
MAINTENANCE	152,596	141,279	153,479	87,478	155,621	206,019
SERVICES	232,681	209,464	242,219	115,821	258,527	260,075
MINOR EQUIPMENT/PROJECTS	40,320	49,879	33,585	34,973	52,882	58,687
CAPITAL OUTLAY	138,735	136,685	116,310	0	156,310	262,234
TOTAL	6,319,481	6,036,125	6,781,434	3,205,243	6,781,450	7,543,861

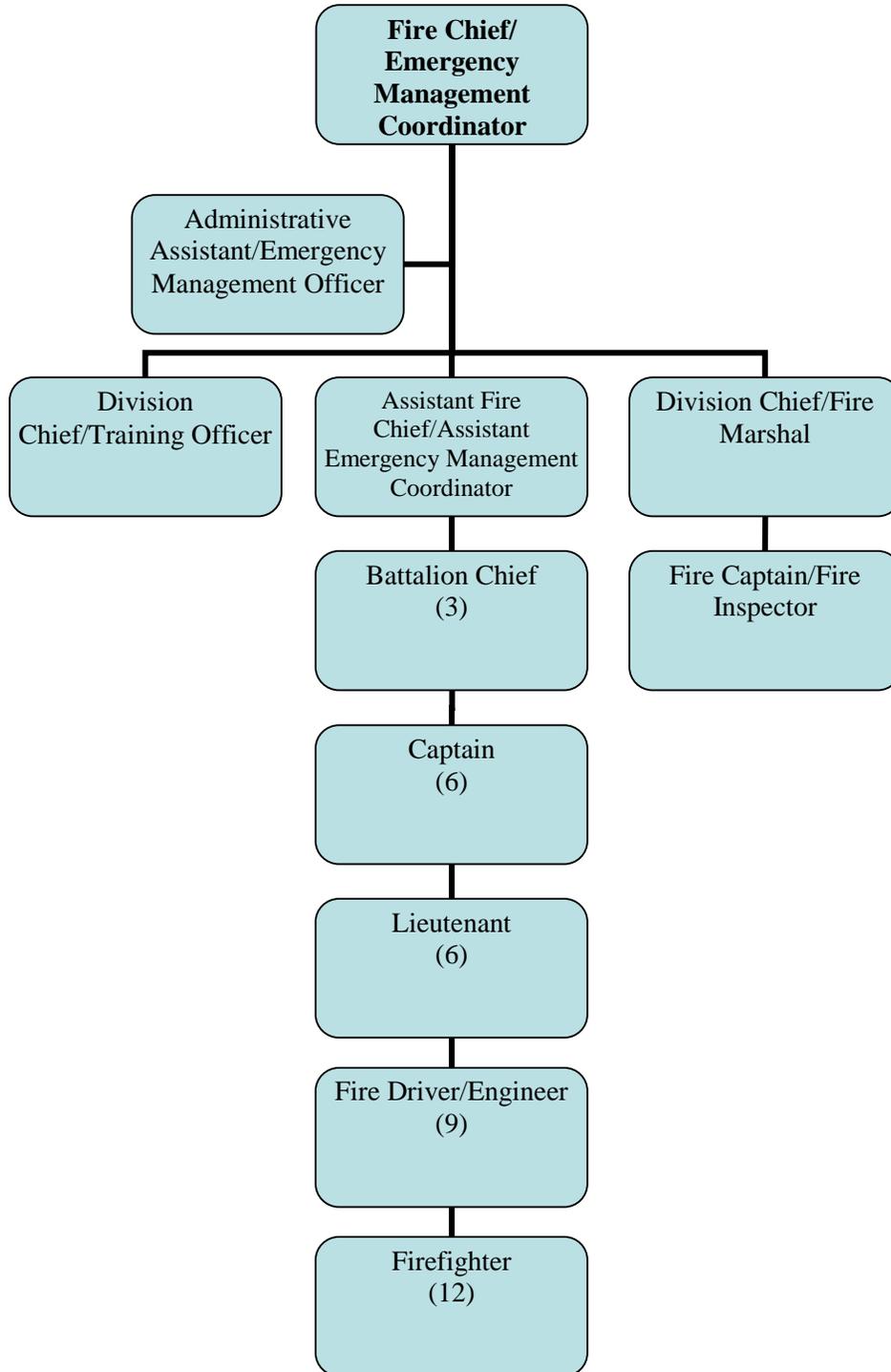
Workload/Demand and Staffing charts are located on the next page.

**CITY OF GAINESVILLE
BUDGET 2024-2025
GENERAL FUND POLICE**

WORKLOAD/DEMAND					
	ACTUAL 2021	ACTUAL 2022	ACTUAL 2023	ESTIMATED 2024	ESTIMATED 2025
CALLS FOR SERVICE (ALL)	30,458	32,000	33,000	34,000	32,000
CALLS FOR SERVICE (PD)	26,354	27,000	28,000	30,000	28,000
CITATIONS ISSUED (Citations and Warnings)	6,567	8,000	9,000	9,000	9,500
ALARMS (Burglary, Robbery)	787	800	800	850	700
DISTURBANCES (Includes Domestic)	1,120	1,100	1,200	1,150	800
ACCIDENTS (Major, Minor, Hit and Run)	832	875	925	850	825
MURDER	0	0	0	0	0
ROBBERY	10	5	8	6	5
AGGRAVATED ASSAULT	48	50	55	60	40
VEHICLE THEFT	48	40	40	45	40
BURGLARY	71	50	70	60	45
THEFT	328	325	350	250	300
RAPE	5	5	10	10	7
CASES ASSIGNED - CID	1,421	1,250	1,500	1,200	1,050
CASES CLEARED - CID (Filed, Exception)	791	850	900	750	650
911 CALLS	15,682	17,000	17,500	14,000	12,500
ANIMAL CONTROL CALLS	2,121	2,500	2,750	3,000	2,500

STAFFING					
POSITION	ACTUAL 2021	ACTUAL 2022	ACTUAL 2023	BUDGETED 2024	PROPOSED 2025
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	1	1	1	1
POLICE INVESTIGATOR	5	5	5	5	5
POLICE CORPORAL	4	4	4	4	4
POLICE OFFICER	24	24	24	24	25
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	1	1	1	1
ANIMAL CONTROL OFFICER	1	2	2	2	2
BUILDING SERVICES TECHNICIAN	1	1	1	1	1
TOTAL POLICE	56	59	59	59	60

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 be recognized by its citizens as a department responsive to the community's needs. We will strive to be role models in the community and leaders in our profession. We will be accountable to those we serve.

Department Description:

The Division of Emergency Management is organized as a division of the Gainesville Fire Department under the direction of Wayne Twiner who serves as the Fire Chief and Emergency Management Coordinator for the City. Jason James is the Assistant Fire Chief and Assistant Emergency Management Coordinator. Tamara Sieger serves as the Fire Chief's 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; attended Boys & Girls Club Safety Committee Meetings.
- Hazard Mitigation Planning Team beginning update process of Cooke County Hazard Mitigation Plan.
- Developed Disaster Housing Plan.
- Developed and presented Winter Storm Tabletop exercise to all EOC staff members.
- Emergency Management participated in planning and monitoring of Christmas Parade and Medal of Honor parade.
- Participation and Administration of SHSP (State Homeland Security Grant Program); SERI (State Emergency Radio Infrastructure) Grant Program.
- Participated in TCOG Regional HSAC (Homeland Security Advisory Committee), EMC Working Group, Communications focus group and other regional meetings.
- Participation and Administration of TIFMAS (Texas Intrastate Fire Mutual Aid System) Grant Program.

Performance Measures:

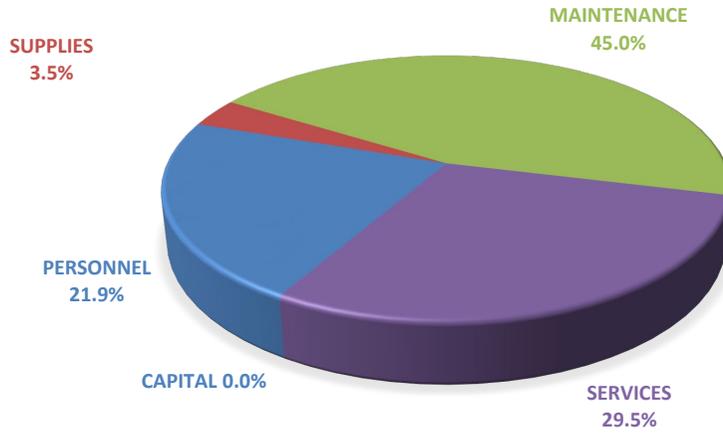
- Keep the public informed about emergency preparedness and response by releasing at least four press releases and ten social media posts.
- Educate staff on emergency management through attending 20 emergency management and homeland security meetings.
- Maintain grant funding by attending three training courses and completing paperwork for three grants.

Performance Measures	Actual 2021		Actual 2022		Actual 2023		Actual 2024		Budget 2025	
	Publish Public Education: Press Releases	Published	6	Published	4	Published	4	Published	4	Published
Publish Public Education: Social Media	N/A		N/A		N/A		N/A		Published	10
Emergency Management and Homeland Security meetings attended	Scheduled	20	Scheduled	20	Scheduled	20	Scheduled	20	Scheduled	20
	Attended	50	Attended	50	Attended (Covid)	50	Attended	20	Attended	20
Attend 3 required Emergency Management courses annually	Scheduled	3	Scheduled	3	Scheduled	3	Scheduled	3	Scheduled	3
	Attended	3	Attended	3	Attended	3	Attended	3	Attended	3
Administer Emergency Management related grants	Grants	2	Grants	2	Grants	3	Grants	2	Grants	3
	Maintained	5	Maintained	3	Maintained (SHSP, SERI, TIFMAS)	3	Maintained (SHSP, SERI, TIFMAS)	3	Maintained	3

**CITY OF GAINESVILLE
BUDGET 2024-2025
GENERAL FUND EMERGENCY MANAGEMENT**

ACCOUNT NUMBER	DESCRIPTION	2022-23 REVISED BUDGET	2022-23 ACTUAL	2023-24 ADOPTED BUDGET	2023-24 ACTUAL SIX MONTHS	2023-24 REVISED BUDGET	2024-25 PROPOSED BUDGET
01-5101-15-16	SALARIES	6,159	6,148	7,081	3,230	6,877	7,330
01-5111-15-16	RETIREMENT	773	772	928	419	902	981
01-5112-15-16	FICA	468	465	542	243	521	561
01-5118-15-16	WORKER COMPENSATION	196	195	208	95	202	143
	SUBTOTAL PERSONNEL	7,596	7,580	8,759	3,987	8,502	9,015
01-5201-15-16	OFFICE SUPPLIES	800	755	800	80	800	900
01-5202-15-16	POSTAGE	50	1	50	0	50	50
01-5299-15-16	MISCELLANEOUS SUPPLI	400	381	700	165	700	500
	SUBTOTAL SUPPLIES	1,250	1,137	1,550	245	1,550	1,450
01-5304-15-16	MACHINERY & EQUIPMEN	17,225	5,374	5,400	0	5,400	6,000
01-5319-15-16	SOFTWARE MAINTENANCE	11,750	11,750	11,750	0	11,750	12,500
	SUBTOTAL MAINTENANCE	28,975	17,124	17,150	0	17,150	18,500
01-5401-15-16	COMMUNICATIONS	1,100	1,295	1,100	0	1,100	1,100
01-5402-15-16	DUES & SUBSCRIPTIONS	2,000	1,992	2,000	206	2,000	2,500
01-5403-15-16	GENERAL INSURANCE	25	13	25	7	25	25
01-5406-15-16	TRAINING	7,000	6,980	7,950	0	7,950	8,500
	SUBTOTAL SERVICES	10,125	10,281	11,075	213	11,075	12,125
	EMERGENCY MANAGEMENT	47,946	36,122	38,534	4,445	38,277	41,090

**CITY OF GAINESVILLE
BUDGET 2024-2025
GENERAL FUND EMERGENCY MANAGEMENT**



EXPENDITURE SUMMARY						
CLASSIFICATION	2022-23	2022-23	2023-24	2023-24	2023-24	2024-25
	REVISED	ACTUAL	ADOPTED	ACTUAL	REVISED	PROPOSED
			BUDGET	SIX MONTHS	BUDGET	BUDGET
PERSONNEL	7,596	7,580	8,759	3,987	8,502	9,015
SUPPLIES	1,250	1,137	1,550	245	1,550	1,450
MAINTENANCE	28,975	17,124	17,150	0	17,150	18,500
SERVICES	10,125	10,281	11,075	213	11,075	12,125
CAPITAL	0	0	0	0	0	0
TOTAL	47,946	36,122	38,534	4,445	38,277	41,090

WORKLOAD/DEMAND					
	ACTUAL	ACTUAL	ACTUAL	REVISED	PROPOSED
	2021	2022	2023	2024	2025
NOT APPLICABLE					

STAFFING					
POSITION	ACTUAL	ACTUAL	ACTUAL	BUDGET	BUDGET
	2021	2022	2023	2024	2025
	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 be recognized by its citizens as a department responsive to the community's needs. We will strive to be role models in the community and leaders in our profession. We will be accountable to those we serve.

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. Gainesville 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.
- Performed all routine apparatus and equipment maintenance as scheduled.
- Attended specialty rescue training (Swift Water, High-Angle Rope Rescue, Low-Angle Rope Rescue).
- 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 programs and videos to schools.
- Participated in several special events including Depot Day, Spring Fling, Zoo Boo, Scare on the Square, NCTC Career Fair.
- Several personnel participated in Gainesville Leadership Academy and Lean projects.
- Maintained web site and social media page for Public Information.

Performance Measures

- Prevent the loss of life due to fires.
- Inspect at least fifty percent of business in the city for fire safety.
- Train employees at a higher level than required as outlined below.
- Respond to emergency calls within six minutes inside the City limits.

Performance Measures		Actual 2021	Actual 2022	Actual 2023	Actual 2024	Budget 2025
Protect community from loss of life due to fires	Lives lost	1	0	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	1,400	1,016*	1,400	1,400	1,460
Complete state training requirement of 1,260 hours per year (30 per FF)	Required Training Hours	1,260	1,280	1,363	1,290	1,300
	Actual Training Hours	9,000	9,895	9,900	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.	5:30 minutes	5:30 minutes	5:30 minutes	6:29 minutes	6:00 minutes

*Halted 3rd qtr. due to fuel expenses

Major Goals for Fiscal Year 2024-2025:

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

Goal 2: Improve Gainesville’s basic infrastructure.

Objectives for Goal 2:

2.4 Complete construction on new Fire Station #2 (see Goal 6.2). (Bond Funds)

Goal 6: Provide a safe and prepared City.

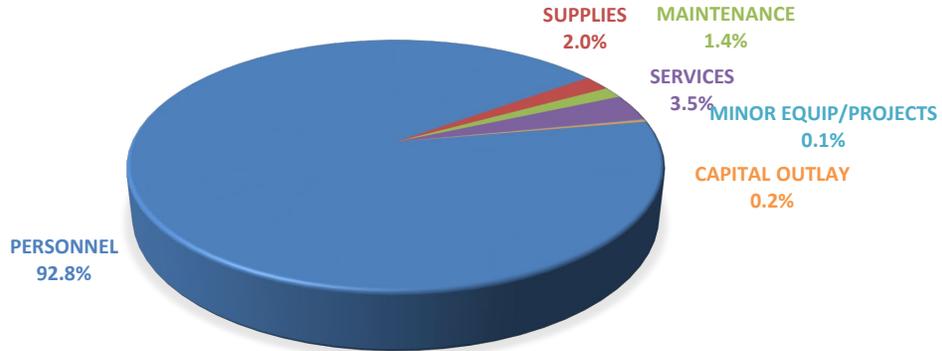
Objectives for Goal 6:

6.2 Complete construction on Fire Station #2 (Goal 2.4). (Bond Funds)

**CITY OF GAINESVILLE
BUDGET 2024-2025
GENERAL FUND FIRE OPERATIONS**

ACCOUNT NUMBER	DESCRIPTION	2022-23	2022-23	2023-24	2023-24	2023-24	2024-25
		REVISED BUDGET	ACTUAL	ADOPTED BUDGET	ACTUAL SIX MONTHS	REVISED BUDGET	PROPOSED BUDGET
01-5101-15-23	SALARIES	2,942,533	2,909,502	3,161,416	1,493,436	3,123,373	3,361,088
01-5106-15-23	OVERTIME	130,000	187,195	150,000	159,133	400,000	200,000
01-5107-15-23	HOLIDAY PAY	210,600	207,124	210,600	130,863	210,600	210,600
01-5110-15-23	LONGEVITY	31,500	31,500	33,960	33,770	35,005	31,680
01-5111-15-23	RETIREMENT	440,391	443,039	491,739	248,142	519,586	534,120
01-5112-15-23	FICA	262,760	259,907	287,161	142,196	297,505	305,095
01-5113-15-23	FRRF	1,872	0	1,872	0	0	0
01-5116-15-23	HEALTH/LIFE/CAREFLITE	339,302	333,455	327,752	156,119	329,373	382,498
01-5117-15-23	HALF TIME PAY - FIRE	62,400	64,350	62,400	34,268	62,400	59,400
01-5118-15-23	WORKER COMPENSATION	108,238	105,868	108,036	52,679	112,051	76,239
01-5119-15-23	OTHER PAYROLL EXPENS	126,058	124,451	129,060	60,860	124,772	122,860
	SUBTOTAL SALARIES AND BENEFITS	4,655,654	4,666,391	4,963,996	2,511,466	5,214,665	5,283,580
01-5201-15-23	OFFICE SUPPLIES	3,500	3,388	3,500	975	3,500	3,500
01-5202-15-23	POSTAGE	200	83	200	12	200	200
01-5206-15-23	FUELS OILS LUBRICANT	65,000	48,068	55,000	20,617	55,000	55,000
01-5207-15-23	SMALL TOOLS AND INST	37,000	36,975	37,000	14,051	41,500	43,550
01-5208-15-23	CLEANING SUPPLIES	3,500	3,499	3,500	2,552	3,500	3,500
01-5209-15-23	CHEMICAL & MEDICAL S	3,750	3,747	4,250	3,608	4,250	4,750
01-5299-15-23	MISCELLANEOUS SUPPLI	625	722	750	1,420	1,500	1,500
	SUBTOTAL SUPPLIES	113,575	96,483	104,200	43,234	109,450	112,000
01-5302-15-23	BUILDING MAINTENANCE	7,000	4,216	7,800	7,021	10,490	7,800
01-5304-15-23	MACHINERY & EQUIPMEN	7,000	6,983	7,500	5,683	7,500	8,000
01-5305-15-23	VEHICLE MAINTENANCE	45,000	49,406	45,900	29,364	45,900	46,800
01-5309-15-23	OFFICE EQUIPMENT MAI	1,150	1,106	1,150	459	1,150	1,150
01-5319-15-23	SOFTWARE MAINTENANCE	12,000	11,405	12,000	7,715	12,000	18,400
	SUBTOTAL MAINTENANCE	72,150	73,116	74,350	50,240	77,040	82,150
01-5401-15-23	COMMUNICATIONS	11,000	11,385	11,000	6,674	11,000	11,000
01-5402-15-23	DUES & SUBSCRIPTIONS	3,300	3,315	3,300	1,041	3,300	4,000
01-5403-15-23	GENERAL INSURANCE	37,606	33,898	37,606	20,629	37,606	39,911
01-5404-15-23	PROFESSIONAL FEES	6,500	6,713	6,500	4,965	6,500	6,500
01-5405-15-23	ADVERTISING	250	106	500	300	500	500
01-5406-15-23	TRAINING	28,000	30,704	28,750	18,961	35,590	32,750
01-5408-15-23	ELECTRIC UTILITY SER	9,178	8,740	9,178	3,417	9,178	9,270
01-5413-15-23	TUITION REIMBURSEMEN	2,000	1,999	2,000	0	2,000	2,000
01-5415-15-23	CRIME/FIRE PREVENTIO	2,500	2,490	2,500	454	2,500	3,400
01-5418-15-23	AUTO ALLOWANCE	6,300	6,283	6,300	3,046	6,317	6,300
01-5440-15-23	NATURAL GAS UTILITY	6,182	5,533	6,182	4,240	6,182	6,244
01-5441-15-23	SOLID WASTE UTILITY	3,750	3,542	3,750	1,842	3,750	3,900
01-5442-15-23	WATER/SEWER UTILITY	6,095	3,854	6,095	1,818	6,095	6,278
01-5446-15-23	STORM WATER UTILITY	1,400	732	1,400	366	1,400	1,400
01-5455-15-23	UNIFORM PURCHASE/REN	71,495	71,504	51,500	28,989	60,500	58,500
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	1,753	2,000	2,000	2,000	2,000
	SUBTOTAL SERVICES	200,556	195,408	181,561	99,932	197,418	196,953
01-5503-15-23	FURNITURE & FIXTURES	2,500	1,959	3,000	0	3,000	3,000
01-5504-15-23	MACHINERY & EQUIPMEN	2,500	9,404	3,000	0	3,000	3,000
	SUBTOTAL MINOR EQUIPMENT/PROJECTS	5,000	11,363	6,000	0	6,000	6,000
01-6504-15-23	MACHINERY & EQUIPMEN	0	0	50,000	0	50,000	14,000
01-6505-15-23	MOTOR VEHICLES	0	0	74,000	63,646	74,000	0
	SUBTOTAL CAPITAL	0	0	124,000	63,646	124,000	14,000
	FIRE OPERATIONS	5,046,935	5,042,761	5,454,107	2,768,519	5,728,573	5,694,683

**CITY OF GAINESVILLE
BUDGET 2024-2025
GENERAL FUND FIRE OPERATIONS**



EXPENDITURE SUMMARY

CLASSIFICATION	2022-23	2022-23	2023-24	2023-24	2023-24	2024-25
	REVISED	ACTUAL	ADOPTED BUDGET	ACTUAL SIX MONTHS	REVISED BUDGET	PROPOSED BUDGET
PERSONNEL	4,655,654	4,666,391	4,963,996	2,511,466	5,214,665	5,283,580
SUPPLIES	113,575	96,483	104,200	43,234	109,450	112,000
MAINTENANCE	72,150	73,116	74,350	50,240	77,040	82,150
SERVICES	200,556	195,408	181,561	99,932	197,418	196,953
MINOR EQUIP/PROJECTS	5,000	11,363	6,000	0	6,000	6,000
CAPITAL OUTLAY	0	0	124,000	63,646	124,000	14,000
TOTAL	5,046,935	5,042,761	5,454,107	2,768,519	5,728,573	5,694,683

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

**CITY OF GAINESVILLE
BUDGET 2024-2025
GENERAL FUND FIRE OPERATIONS**

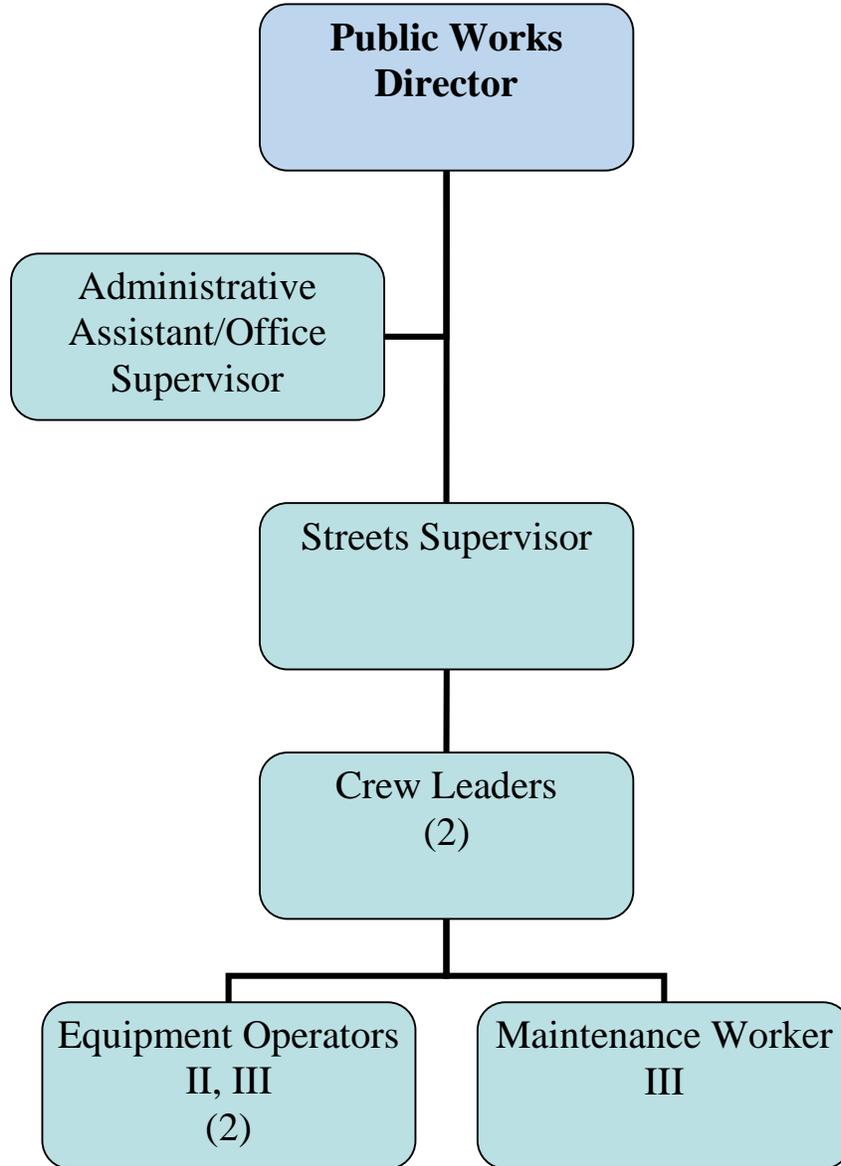
WORKLOAD/DEMAND	ACTUAL 2021	ACTUAL 2022	ACTUAL 2023	ESTIMATED 2024	PROPOSED 2025
TOTAL INCIDENTS	3,640	3,800	4,000	3,700	4,000
TOTAL FIRES	147	178	178	180	145
STRUCTURE FIRES	29	32	32	22	30
VEHICLE FIRES	18	30	30	12	24
VEGETATION FIRES	50	50	50	95	40
RUBBISH FIRES	35	40	40	45	30
OTHER FIRES	13	20	20	22	22
HAZARDOUS CONDITIONS	123	160	160	130	150
SERVICE CALLS	472	450	450	400	425
GOOD INTENT CALLS	339	270	300	380	275
OTHER CALLS	2	5	10	15	15
TOTAL FALSE CALLS	184	160	180	150	200
EMS ASSISTS	1,926	2,100	2,300	3,100	2,210
MOTOR VEHICLE ACCIDENTS	425	400	500	460	415
RESCUE CALLS	20	15	20	15	15
TEXAS TASK FORCE 1 DEPLOYMENTS	2	3	3	2	4
TRAINING HOURS	8,885	7,000	9,000	10,000	10,000
FIRE HYDRANTS MAINTAINED	924	890	930	900	911
FIRE PREVENTION/PUBLIC SAFETY EDUCATION PROGRAMS	3	50	30	40	40
PERSONS REACHED THROUGH SPECIAL EVENTS	147	206	170	140	160
CLASS A OCCUPANCY INSPECTIONS	1,280	1,280	1,280	1,400	1,300
FIRE MARSHAL OFFICE INSPECTIONS	935	550	700	850	900
HAZARDS IDENTIFIED DURING INSPECTIONS	830	550	620	800	800
HAZARDS CORRECTED	96	110	100	100	80
CERTIFICATE OF OCCUPANCY INSPECTIONS	0	0	0	0	0

*Number of Fire Prevention Programs, not number reached

** Class A Occupancies counted within Fire Marshal office inspections

STAFFING	ACTUAL 2021	ACTUAL 2022	ACTUAL 2023	BUDGETED 2024	PROPOSED 2025
POSITION					
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	13
TOTAL FIRE OPERATIONS	42	42	42	42	43

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

- Complete reconstruction of Field (portion R146 - Potter to Perry).
- 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).
- Complete mill and overlay Garnett (M01: Dodson to Denton), Garnett (N09 Lindsay and Denton) (N23: Multiple Sections), Perry, Mill, Potter, Buck, and Hancock (N29: Multiple Sections).
- Engineered mill and overlay of Lawrence (portion N22: O'Neal to north end)

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 2 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 Seal sections of G2 (central portion of City and G3 (southern portion of City). (55-6510-50-99)
- 2.2 Start construction on Tennie (R111: Clements to Pecan Creek). (Bond Funds)
- 2.3 Complete mill and overlay of Lawrence (portion N22: O’neal to north end) (Funded in FY 2024, so coming form on going Capital Fund 40)
- 2.8 Engineer mill and overlay project including Line Drive and Bridle Lane (N13), Hancock (N02), and Leonard Park Exit (N20). (55-6510-50-99)

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). (55-5409-10-15)

Goal 6: Provide a safe and prepared City.

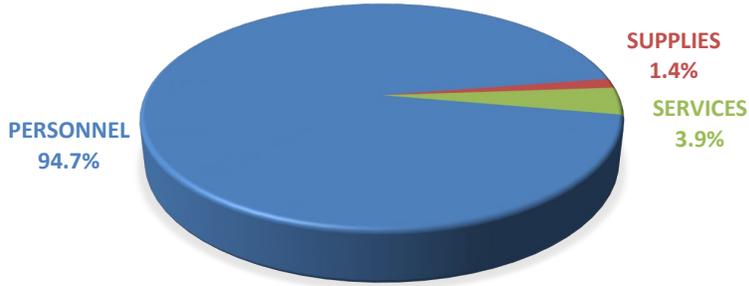
Objectives for Goal 6:

- 6.1 Bring 30 substandard structures into compliance with City codes (see Goal 3.1). (55-5409-10-15)

**CITY OF GAINESVILLE
BUDGET 2024-2025
GENERAL FUND PUBLIC WORKS ADMINISTRATION**

ACCOUNT NUMBER	DESCRIPTION	2022-23 REVISED	2022-23 ACTUAL	2023-24 ADOPTED BUDGET	2023-24 ACTUAL SIX MONTHS	2023-24 REVISED BUDGET	2024-25 PROPOSED BUDGET
01-5101-16-10	SALARIES	75,305	75,101	80,038	38,160	79,396	84,183
01-5106-16-10	OVERTIME	400	0	400	396	400	400
01-5110-16-10	LONGEVITY	1,620	1,620	1,680	1,680	1,680	1,740
01-5111-16-10	RETIREMENT	9,854	9,778	10,917	5,287	10,840	11,713
01-5112-16-10	FICA	5,854	5,685	6,375	2,984	6,163	6,697
01-5116-16-10	HEALTH/LIFE/CAREFLITE	8,235	8,223	7,803	3,858	7,966	8,895
01-5118-16-10	WORKER COMPENSATION	173	171	167	81	165	131
01-5119-16-10	OTHER PAYROLL EXPENS	1,220	1,217	1,220	590	1,223	1,220
	SUBTOTAL SALARIES AND BENEFITS	102,661	101,795	108,600	53,035	107,833	114,979
01-5201-16-10	OFFICE SUPPLIES	1,100	513	1,100	201	1,100	1,100
01-5202-16-10	POSTAGE	50	0	50	0	50	50
01-5299-16-10	MISCELLANEOUS SUPPLI	500	237	500	122	500	500
	SUBTOTAL SUPPLIES	1,650	750	1,650	323	1,650	1,650
01-5403-16-10	GENERAL INSURANCE	4,167	5,519	4,167	2,770	4,167	4,167
01-5404-16-10	PROFESSIONAL FEES	200	66	200	18	200	200
01-5406-16-10	TRAINING	300	87	300	0	300	300
01-5499-16-10	MISCELLANEOUS SERVIC	75	0	75	0	75	75
	SUBTOTAL SERVICES	4,742	5,672	4,742	2,788	4,742	4,742
	PUBLIC WORKS ADMINISTRATION	109,053	108,216	114,992	56,396	114,225	121,371

**CITY OF GAINESVILLE
BUDGET 2024-2025
GENERAL FUND PUBLIC WORKS ADMINISTRATION**



EXPENDITURE SUMMARY

CLASSIFICATION	2022-23	2022-23	2023-24	2023-24	2023-24	2024-25
	REVISED	ACTUAL	ADOPTED BUDGET	ACTUAL SIX MONTHS	REVISED BUDGET	PROPOSED BUDGET
PERSONNEL	102,661	101,795	108,600	53,035	107,833	114,979
SUPPLIES	1,650	750	1,650	323	1,650	1,650
SERVICES	4,742	5,672	4,742	2,788	4,742	4,742
TOTAL	109,053	108,216	114,992	56,396	114,225	121,371

WORKLOAD/DEMAND

	ACTUAL	ACTUAL	ACTUAL	ESTIMATED	ESTIMATED
	2021	2022	2023	2024	2025
PREPARE & SUBMIT PAYROLL	26	26	26	26	26
PREPARE & SUBMIT PAYROLL	4	4	4	4	4

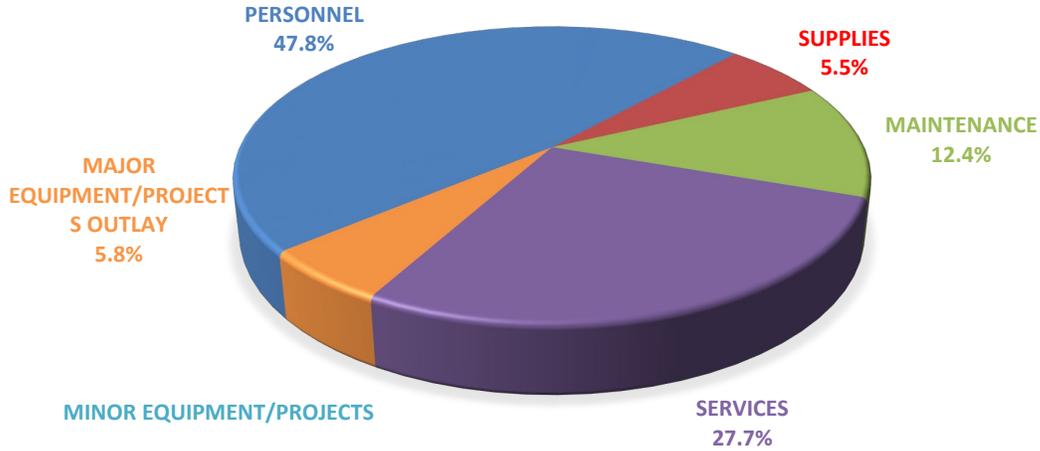
STAFFING

POSITION	ACTUAL	ACTUAL	ACTUAL	ESTIMATED	PROPOSED
	2021	2022	2023	2024	2025
PUBLIC WORKS ADMINISTRATION					
ADMINISTRATIVE ASSISTANT		1	1	1	1
TOTAL PUBLIC WORKS ADMINISTRATION		1	1	1	1

**CITY OF GAINESVILLE
BUDGET 2024-2025
GENERAL FUND STREET MAINTENTANCE**

ACCOUNT NUMBER	DESCRIPTION	2022-23 REVISED	2022-23 ACTUAL	2023-24 ADOPTED BUDGET	2023-24 ACTUAL SIX MONTHS	2023-24 REVISED BUDGET	2024-25 PROPOSED BUDGET
01-5101-16-31	SALARIES	315,649	301,219	338,099	141,603	311,073	334,739
01-5106-16-31	OVERTIME	14,500	2,187	14,500	1,735	14,500	14,500
01-5107-16-31	HOLIDAY PAY	500	0	500	0	500	500
01-5110-16-31	LONGEVITY	5,640	5,640	6,840	6,960	9,450	4,740
01-5111-16-31	RETIREMENT	42,063	38,482	47,246	19,503	44,114	47,526
01-5112-16-31	FICA	25,438	23,092	27,590	11,039	25,149	27,173
01-5116-16-31	HEALTH/LIFE INSURANC	48,062	45,963	46,818	19,302	43,279	53,369
01-5118-16-31	WORKER COMPENSATION	12,723	11,177	13,417	4,814	11,589	9,448
01-5119-16-31	OTHER PAYROLL EXPENS	701	699	720	348	721	720
	SUBTOTAL SALARIES AND BENEFITS	465,276	428,458	495,730	205,305	460,375	492,715
01-5201-16-31	OFFICE SUPPLIES	600	476	600	113	600	600
01-5202-16-31	POSTAGE	50	0	50	1	50	50
01-5206-16-31	FUELS OILS LUBRICANT	60,000	55,151	60,000	28,203	60,000	60,000
01-5299-16-31	MISCELLANEOUS SUPPLI	4,000	1,336	4,000	2,606	4,000	4,000
	SUBTOTAL SUPPLIES	64,650	56,964	64,650	30,923	64,650	64,650
01-5304-16-31	MACHINERY & EQUIPMEN	50,000	51,517	50,000	15,094	50,000	50,000
01-5305-16-31	VEHICLE MAINTENANCE	10,000	13,388	10,000	4,031	10,000	10,000
01-5310-16-31	STREETS ROAD & BRIDG	45,000	43,949	45,000	22,543	50,000	45,000
01-5311-16-31	SIGN & SIGNAL MAINTEN	8,000	7,476	8,000	2,471	8,000	8,000
01-5312-16-31	STREET LIGHT MAINTEN	6,000	4,362	6,000	3,007	6,000	6,000
01-5319-16-31	TRAFFIC PAINT MAINTEN	4,000	3,936	4,000	1,885	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	129,303	127,675	49,031	132,675	127,675
01-5401-16-31	COMMUNICATIONS	1,000	821	1,000	341	1,000	1,000
01-5403-16-31	GENERAL INSURANCE	14,863	8,504	14,863	5,181	14,863	15,012
01-5404-16-31	PROFESSIONAL FEES	500	514	500	264	500	500
01-5405-16-31	ADVERTISING	300	0	300	0	300	300
01-5406-16-31	TRAINING	4,000	3,550	4,000	75	4,000	4,000
01-5408-16-31	ELECTRIC UTILITY SER	265,353	239,975	265,353	111,593	265,353	262,727
01-5411-16-31	MACHINERY & EQUIPMEN	2,000	0	0	0	0	0
01-5455-16-31	UNIFORM PURCHASE/REN	2,000	2,168	2,300	882	2,300	2,300
	SUBTOTAL SERVICES	290,016	255,532	288,316	118,335	288,316	285,839
01-6504-16-31	MACHINERY & EQUIPMENT	0	0	0	0	0	60,000
	SUBTOTAL CAPITAL	0	0	0	0	0	60,000
	STREETS	947,617	870,258	976,371	403,594	946,016	1,030,879

**CITY OF GAINESVILLE
BUDGET 2024-2025
GENERAL FUND STREET MAINTENANCE**



EXPENDITURE SUMMARY

CLASSIFICATION	2022-23	2022-23	2023-24	2023-24	2023-24	2024-25
	REVISED	ACTUAL	ADOPTED BUDGET	ACTUAL SIX MONTHS	REVISED BUDGET	PROPOSED BUDGET
PERSONNEL	465,276	428,458	495,730	205,305	460,375	492,715
SUPPLIES	64,650	56,964	64,650	30,923	64,650	64,650
MAINTENANCE	127,675	129,303	127,675	49,031	132,675	127,675
SERVICES	290,016	255,532	288,316	118,335	288,316	285,839
MINOR EQUIPMENT/PROJECTS	0	0	0	0	0	0
MAJOR EQUIPMENT/PROJECTS OUTLAY	0	0	0	0	0	60,000
TOTAL	947,617	870,258	976,371	403,594	946,016	1,030,879

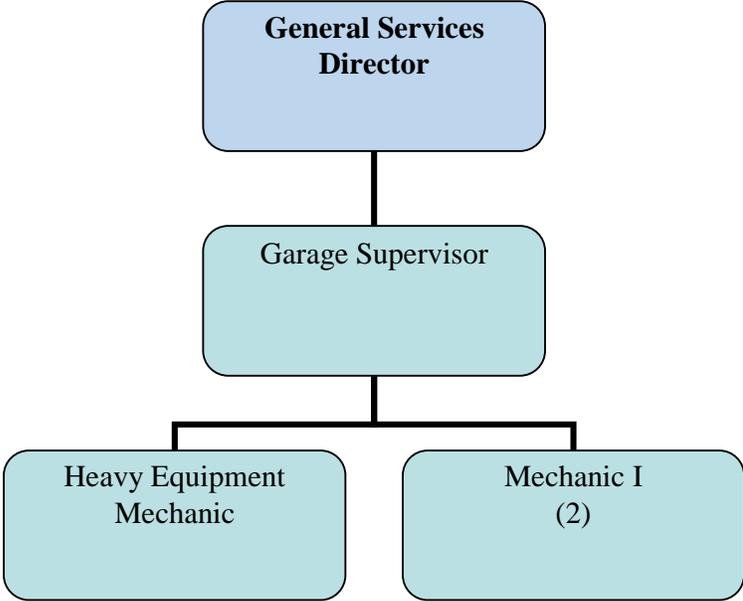
WORKLOAD/DEMAND

	ACTUAL 2021	ACTUAL 2022	ACTUAL 2023	ESTIMATED 2024	ESTIMATED 2025
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 2021	ACTUAL 2022	ACTUAL 2023	ESTIMATED 2024	PROPOSED 2025
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 the 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 requires updated auxiliary equipment.
- Kept all generators at the Fire Department, City Hall, and Jodi Lane operational.
- Completed Performance Measures/Quarterly Reports.
- New DEF System for Solid Waste division – Pumping Station.
- Repairs for Parks Division Train/Engine Repairs.
- Oversee all Auction – Customers.

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.

Performance Measures	Actual 2021	Actual 2022	Actual 2023	Budgeted 2024	Budgeted 2025
Vehicles- PM In House	14	15	18	18	20
Vehicles-Oil Changes	60	47	50	50	50
Vehicles-Annual Inspections	64	53	55	55	55
Vehicles-Repaired In House	243	141	175	175	175
Vehicles-Repairs Outsourced	14	7	10	10	10
Vehicles/Equipment-Tires/Tire Repair	251	253	250	250	250
Equipment-PM In House	9	10	10	10	30
Equipment-Repaired In House	330	275	250	250	250
Equipment-Repairs Outsourced	26	16	30	30	30

Major Goals for Fiscal Year 2024-2025:

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

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

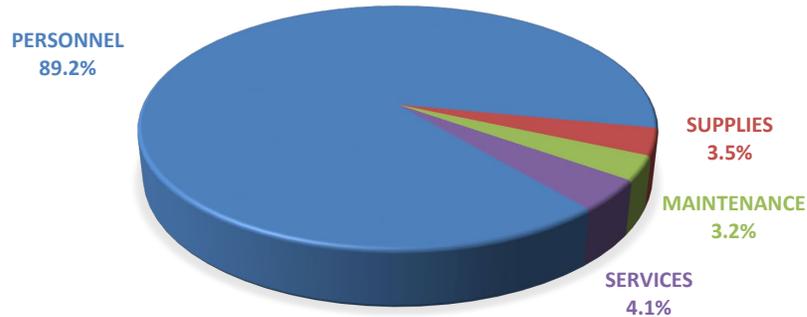
Objective for Goal 4:

- 4.3 Train staff on basic skills, overall City operations, and how to apply Lean Sigma to City operations for improved efficiencies. (68-5406-23-33, 68-5406-23-34, 68-5406-23-37, and 68-5406-23-38)

**CITY OF GAINESVILLE
BUDGET 2024-2025
GENERAL FUND CENTRAL GARAGE (FLEET SERVICES)**

ACCOUNT NUMBER	DESCRIPTION	2022-23 REVISED BUDGET	2022-23 ACTUAL	2023-24 ADOPTED BUDGET	2023-24 ACTUAL SIX MONTHS	2023-24 REVISED BUDGET	2024-25 PROPOSED BUDGET
01-5101-16-32	SALARIES	184,597	184,070	201,502	96,294	202,496	210,814
01-5106-16-32	OVERTIME	6,000	966	6,000	1,494	6,000	6,000
01-5107-16-32	HOLIDAY PAY	600	0	600	571	1,200	1,200
01-5110-16-32	LONGEVITY	240	240	420	420	420	660
01-5111-16-32	RETIREMENT	24,045	23,294	27,316	12,865	27,694	29,387
01-5112-16-32	FICA	14,405	13,384	15,952	7,312	15,819	16,802
01-5116-16-32	HEALTH/LIFE INSURANC	29,532	29,494	31,212	15,442	31,876	35,579
01-5118-16-32	WORKER COMPENSATION	7,998	7,731	8,049	3,812	8,128	6,391
01-5119-16-32	OTHER PAYROLL EXPENS	0	200	0	464	963	960
	SUBTOTAL SALARIES AND BENEFITS	267,417	259,378	291,051	138,674	294,596	307,793
01-5201-16-32	OFFICE SUPPLIES	500	485	500	133	500	500
01-5206-16-32	FUELS OILS LUBRICANT	6,500	12,953	5,000	3,200	6,500	6,500
01-5207-16-32	SMALL TOOLS AND INST	1,000	1,241	1,000	524	1,000	1,000
01-5208-16-32	CLEANING SUPPLIES	225	215	225	165	225	225
01-5299-16-32	MISCELLANEOUS SUPPLI	4,000	5,181	4,000	1,970	5,000	4,000
	SUBTOTAL SUPPLIES	12,225	20,075	10,725	5,991	13,225	12,225
01-5302-16-32	BUILDING MAINTENANCE	1,000	945	1,000	724	1,000	1,000
01-5304-16-32	MACHINERY & EQUIPMEN	6,300	6,382	6,100	6,360	6,500	6,500
01-5305-16-32	VEHICLE MAINTENANCE	3,000	2,208	2,000	1,737	2,500	2,500
01-5309-16-32	OFFICE EQUIPMENT MAI	1,000	2,022	1,000	153	1,000	1,000
01-5399-16-32	MISCELLANEOUS MAINT	300	372	0	0	0	0
	SUBTOTAL MAINTENANCE	11,600	11,928	10,100	8,974	11,000	11,000
01-5401-16-32	COMMUNICATIONS	1,500	726	1,500	394	900	1,000
01-5403-16-32	GENERAL INSURANCE	3,300	5,862	3,317	3,614	3,614	3,614
01-5404-16-32	PROFESSIONAL FEES	500	606	500	390	500	500
01-5406-16-32	TRAINING	700	87	700	0	700	700
01-5408-16-32	ELECTRIC UTILITY SER	100	50	0	0	0	0
01-5440-16-32	NATURAL GAS UTILITY	3,000	2,953	1,843	3,093	3,500	3,500
01-5455-16-32	UNIFORM PURCHASE/REN	3,300	3,985	3,300	2,265	3,500	3,500
01-5460-16-32	OFFICE EQUIPMENT REN	1,000	1,269	1,000	556	1,000	1,000
01-5499-16-32	MISCELLANEOUS SERVIC	300	631	300	565	600	300
	SUBTOTAL SERVICES	13,700	16,169	12,460	10,877	14,314	14,114
	GARAGE	304,942	307,550	324,336	164,516	333,135	345,132

**CITY OF GAINESVILLE
BUDGET 2024-2025
GENERAL FUND CENTRAL GARAGE (FLEET SERVICES)**



EXPENDITURE SUMMARY

CLASSIFICATION	2022-23	2022-23	2023-24	2023-24	2023-24	2024-25
	REVISED	ACTUAL	ADOPTED BUDGET	ACTUAL SIX MONTHS	REVISED BUDGET	PROPOSED BUDGET
PERSONNEL	267,417	259,378	291,051	138,674	294,596	307,793
SUPPLIES	12,225	20,075	10,725	5,991	13,225	12,225
MAINTENANCE	11,600	11,928	10,100	8,974	11,000	11,000
SERVICES	13,700	16,169	12,460	10,877	14,314	14,114
Total	304,942	307,550	324,336	164,516	333,135	345,132

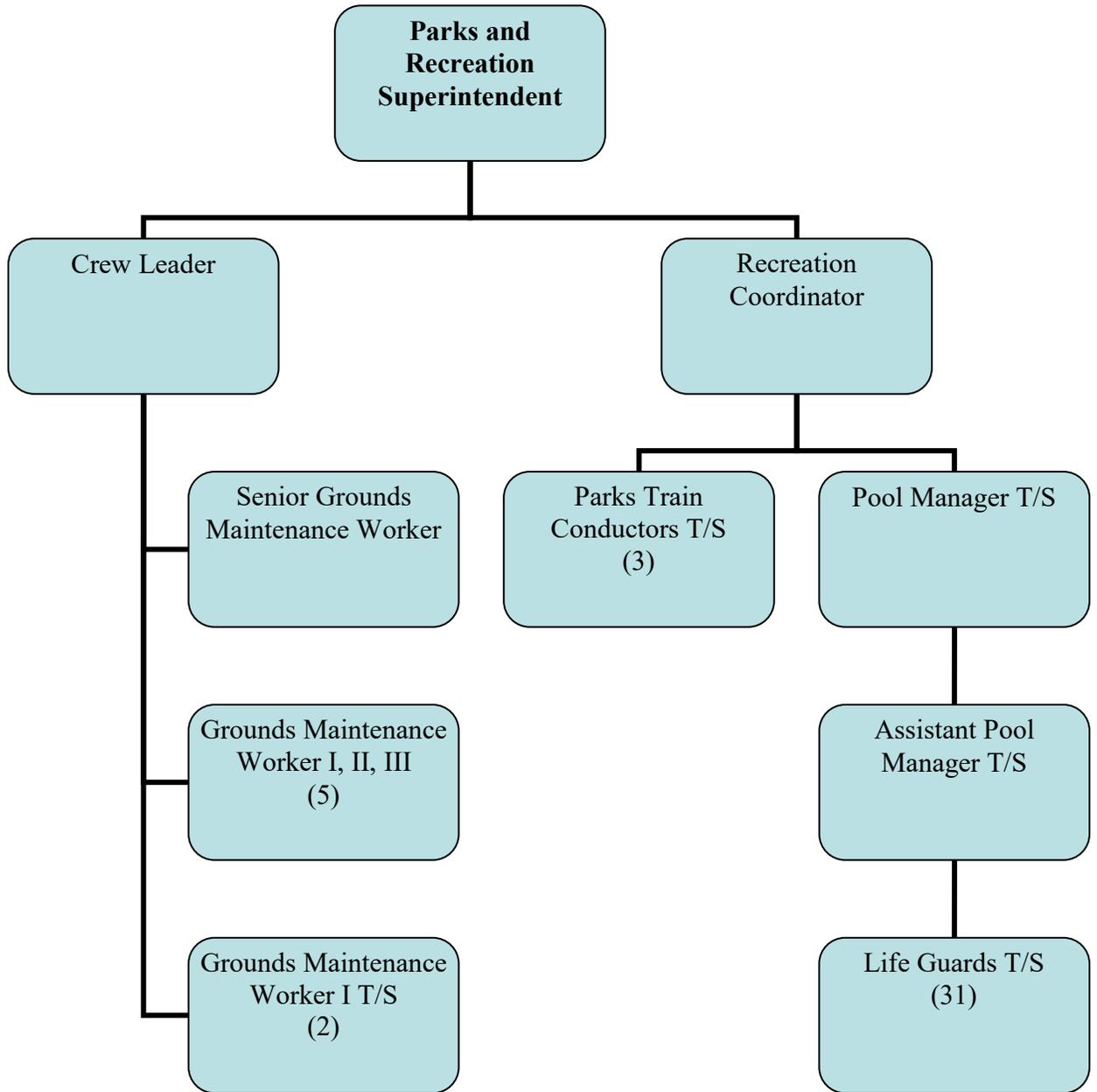
WORKLOAD/DEMAND

	ACTUAL 2021	ACTUAL 2022	ACTUAL 2023	BUDGET 2024	ESTIMATED 2025
NUMBER OF WORK ORDERS	732	596	800	800	500
LABOR HOURS	6,956	4,734	7,000	7,000	8,500
LABOR COST	154,535	121,385	150,000	150,000	140,000
PARTS COST	189,826	192,797	185,000	185,000	190,000
OUTSIDE REPAIRS	70,395	161,914	70,000	70,000	150,000

STAFFING

POSITION	ACTUAL 2021	ACTUAL 2022	ACTUAL 2023	BUDGET 2024	PROPOSED 2025
CENTRAL GARAGE (FLEET SERVICES)					
GARAGE SUPERVISOR/ELECTRONICS TECHNICIAN	1	1	1	1	1
HEAVY EQUIPMENT MECHANIC	1	1	1	1	1
MECHANIC I	0	2	2	2	2
GARAGE SHOP ATTENDANT	2	0	0	0	0
TOTAL CENTRAL GARAGE (FLEET SERVICES)	4	4	4	4	4

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.

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 all 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, which included a new playground. In 2022, enough funds were raised to implement a small splash pad. The Gainesville City Council played an integral role with the recirculation system and the Parks & Recreation Department oversees the daily operations.

Our Athletic Division is partnered 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:

- Leonard Park Aquatic Center – Refurbished Slide Project.
- Implemented online registration for Park and Pool facilities.
- Converted the downtown light poles to LEDs.
- Installed three new water fountains in Leonard Park.
- Planted trees on the Home Grown Hero Walking Trail.
- Planted trees in Leonard Park.
- Pickle ball and cornhole leagues.
- Acquired ground maintenance and special events bookings for the Farmers Market.
- In 2024, we hosted over 70 special events at the Farmers Market.

Departmental Performance Measures:

- 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 as outlined below.
- Continue to maintain high quality parks, recreation facilities, and leisure services.
- Perform two safety inspections per park per month.
- Increase participation in Park generated activities as shown below.

Performance Measures	Actual 2021	Actual 2022	Actual 2023	Actual 2024	Budgeted 2025
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	10,000
Adult Softball Participation	300	500	500	0	240
Train Ridership	9,873	0	0	11,254	14,000

Major Goals for Fiscal Year 2024 – 2025:

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

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

Objectives for Goal 7:

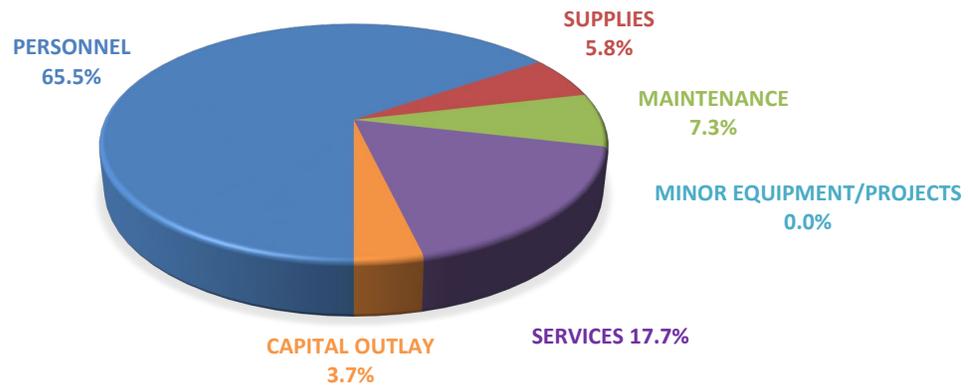
- 7.2 Partner with local non-profit organizations to provide cultural and recreational opportunities for locals and tourists when it is more cost effective than being the sole provider of the service. (01-5101 through 01-5120-16-42)
- 7.3 Start the creation of a new Parks Master Plan. (Fund in FY 2024, so coming from Capital Fund 40 for ongoing projects)

**CITY OF GAINESVILLE
BUDGET 2024-2025
GENERAL FUND PARKS AND RECREATION**

ACCOUNT NUMBER	DESCRIPTION	2022-23	2022-23	2023-24	2023-24	2023-24	2024-25
		REVISED BUDGET	ACTUAL	ADOPTED BUDGET	ACTUAL SIX MONTHS	REVISED BUDGET	PROPOSED BUDGET
01-5101-16-42	SALARIES	409,197	364,554	440,040	172,156	416,367	452,035
01-5105-16-42	SALARIES-POOL	104,568	91,187	101,540	14,760	131,601	112,025
01-5106-16-42	OVERTIME	20,200	13,247	20,200	6,243	20,200	20,200
01-5107-16-42	HOLIDAY PAY	1,055	630	1,055	221	1,055	1,055
01-5110-16-42	LONGEVITY	3,780	3,780	3,780	5,665	5,665	3,600
01-5111-16-42	RETIREMENT	49,084	46,516	54,936	23,805	52,374	57,784
01-5112-16-42	FICA	41,522	36,352	43,833	15,243	44,168	45,485
01-5116-16-42	HEALTH/LIFE INSURANC	65,276	64,568	70,253	30,724	65,014	80,077
01-5118-16-42	WORKER COMPENSATION	10,336	9,041	10,084	3,543	10,214	7,492
01-5119-16-42	OTHER PAYROLL EXPENS	810	808	860	410	768	660
	SUBTOTAL SALARIES AND BENEFITS	705,828	630,682	746,581	272,771	747,426	780,413
01-5200-16-42	PROCUREMENT CARD - D	925	0	0	0	0	0
01-5201-16-42	OFFICE SUPPLIES	610	644	610	188	610	610
01-5202-16-42	POSTAGE	600	334	600	0	600	600
01-5206-16-42	FUELS OILS LUBRICANT	17,600	23,471	19,000	8,113	19,000	19,000
01-5207-16-42	SMALL TOOLS AND INST	1,500	1,590	1,500	1,594	2,000	200
01-5208-16-42	CLEANING SUPPLIES	6,160	6,239	6,160	269	5,500	5,500
01-5209-16-42	CHEMICAL/MEDICAL SUP	500	186	500	0	500	500
01-5212-16-42	BOTANICAL AND AGRICU	775	0	1,700	0	1,700	1,700
01-5213-16-42	POOL CONCESSION SUPP	5,500	6,018	5,500	0	5,500	5,500
01-5256-16-42	POOL CHEMICALS	24,000	25,775	25,000	644	25,000	25,000
01-5257-16-42	POOL SUPPLIES	3,500	4,658	3,500	768	3,500	3,500
01-5299-16-42	MISCELLANEOUS SUPPLI	7,200	7,177	7,200	1,981	7,200	7,200
	SUBTOTAL SUPPLIES	68,870	76,092	71,270	13,558	71,110	69,310
01-5302-16-42	BUILDING MAINTENANCE	11,000	11,442	11,000	5,362	11,000	11,000
01-5303-16-42	GROUNDNS MAINTENANCE	25,600	26,418	25,600	15,350	25,000	30,000
01-5304-16-42	MACHINERY & EQUIPMEN	19,600	20,401	19,600	6,903	19,600	19,500
01-5305-16-42	VEHICLE MAINTENANCE	8,700	8,847	8,700	4,034	8,700	8,700
01-5307-16-42	PARKS AND REC MAINTE	2,500	2,617	2,500	1,445	2,500	2,500
01-5308-16-42	WATER/SEWER MAINS MA	450	2,948	450	0	450	450
01-5309-16-42	OFFICE EQUIPMENT MAI	200	141	200	0	200	200
01-5310-16-42	STREET ROAD & BRIDGE	2,500	1,361	2,500	8	2,000	2,000
01-5311-16-42	SIGN & SIGNAL MAINTE	500	106	500	652	1,000	1,000
01-5312-16-42	STREET LIGHT MAINTEN	4,000	3,936	4,000	4,701	4,000	4,000
01-5320-16-42	POOL MAINTENANCE	6,000	12,878	6,000	1,200	6,000	8,000
	SUBTOTAL MAINTENANCE	81,050	91,096	81,050	39,655	80,450	87,350
01-5401-16-42	COMMUNICATIONS	3,000	1,871	3,000	1,035	3,000	2,000
01-5402-16-42	DUES & SUBSCRIPTIONS	0	0	0	57	0	100
01-5403-16-42	GENERAL INSURANCE	25,200	22,337	26,243	12,744	26,243	26,770
01-5404-16-42	PROFESSIONAL FEES	5,000	4,459	5,000	1,266	5,000	5,000
01-5405-16-42	ADVERTISING	1,200	214	1,200	376	1,200	1,200
01-5406-16-42	TRAINING	975	943	975	275	975	1,000
01-5408-16-42	ELECTRIC UTILITY SER	27,000	37,449	28,000	19,598	28,000	39,000
01-5409-16-42	CONTRACTUAL SERVICES	45,000	24,126	45,000	520	40,000	30,000
01-5411-16-42	MACHINERY AND EQUIPM	10,000	7,402	10,000	1,787	10,000	9,000
01-5418-16-42	AUTO ALLOWANCE	5,500	5,485	5,500	2,764	5,367	5,000

01-5431-16-42	POOL ELECTRICITY UTI	15,119	14,776	15,119	6,726	15,119	15,725
01-5440-16-42	NATURAL GAS UTILITY	2,600	1,046	2,600	920	2,600	2,600
01-5441-16-42	SOLID WASTE UTILITY	6,395	3,923	6,395	6,154	6,395	8,000
01-5442-16-42	WATER/SEWER UTILITY	38,014	28,885	39,300	15,414	39,300	39,000
01-5446-16-42	STORM WATER UTILITY	1,000	308	1,000	154	1,000	500
01-5455-16-42	UNIFORM PURCHASE/REN	3,925	3,805	3,925	2,070	3,925	4,000
01-5460-16-42	OFFICE EQUIPMENT REN	1,000	904	1,000	377	1,000	1,000
01-5495-16-42	SPECIAL EVENTS	18,000	18,058	18,000	10,690	18,000	18,000
01-5499-16-42	MISCELLANEOUS SERVIC	2,801	4,316	2,801	60	2,801	2,800
SUBTOTAL SERVICES		211,729	180,307	215,058	82,986	209,925	210,695
01-5504-16-42	MACHINERY & EQUIPMEN	11,000	9,755	0	0	0	0
01-5507-16-42	IMPROVEMENTS OTHER T	10,500	9,481	30,000	953	30,000	0
SUBTOTAL CAPITAL (UNDER \$15,000)		21,500	19,236	30,000	953	30,000	0
01-6504-16-42	MACHINERY & EQUIPMEN	31,400	0	133,000	81,350	133,000	44,000
01-6505-16-42	MOTOR VEHICLES	0	17,812	0	0	0	0
01-6507-16-42	IMPROVEMENTS OTHER T	45,000	17,637	85,000	4,400	85,000	0
SUBTOTAL CAPITAL (OVER \$15,000)		76,400	35,449	218,000	85,750	218,000	44,000
PARKS & RECREATION		1,165,377	1,032,862	1,361,959	495,673	1,356,911	1,191,768

**CITY OF GAINESVILLE
BUDGET 2024-2025
GENERAL FUND PARKS AND RECREATION**



EXPENDITURE SUMMARY						
CLASSIFICATION	2022-23	2022-23	2023-24	2023-24	2023-24	2024-25
	REVISED	ACTUAL	ADOPTED BUDGET	ACTUAL SIX MONTHS	REVISED BUDGET	PROPOSED BUDGET
PERSONNEL	705,828	630,682	746,581	272,771	747,426	780,413
SUPPLIES	68,870	76,092	71,270	13,558	71,110	69,310
MAINTENANCE	81,050	91,096	81,050	39,655	80,450	87,350
SERVICES	211,729	180,307	215,058	82,986	209,925	210,695
MINOR EQUIPMENT/PROJECTS	21,500	19,236	30,000	953	30,000	0
CAPITAL OUTLAY	76,400	35,449	218,000	85,750	218,000	44,000
TOTAL	1,165,377	1,032,862	1,361,959	495,673	1,356,911	1,191,768

Workload and Staffing chart are located on the next page.

**CITY OF GAINESVILLE
BUDGET 2024-2025
GENERAL FUND PARKS AND RECREATION**

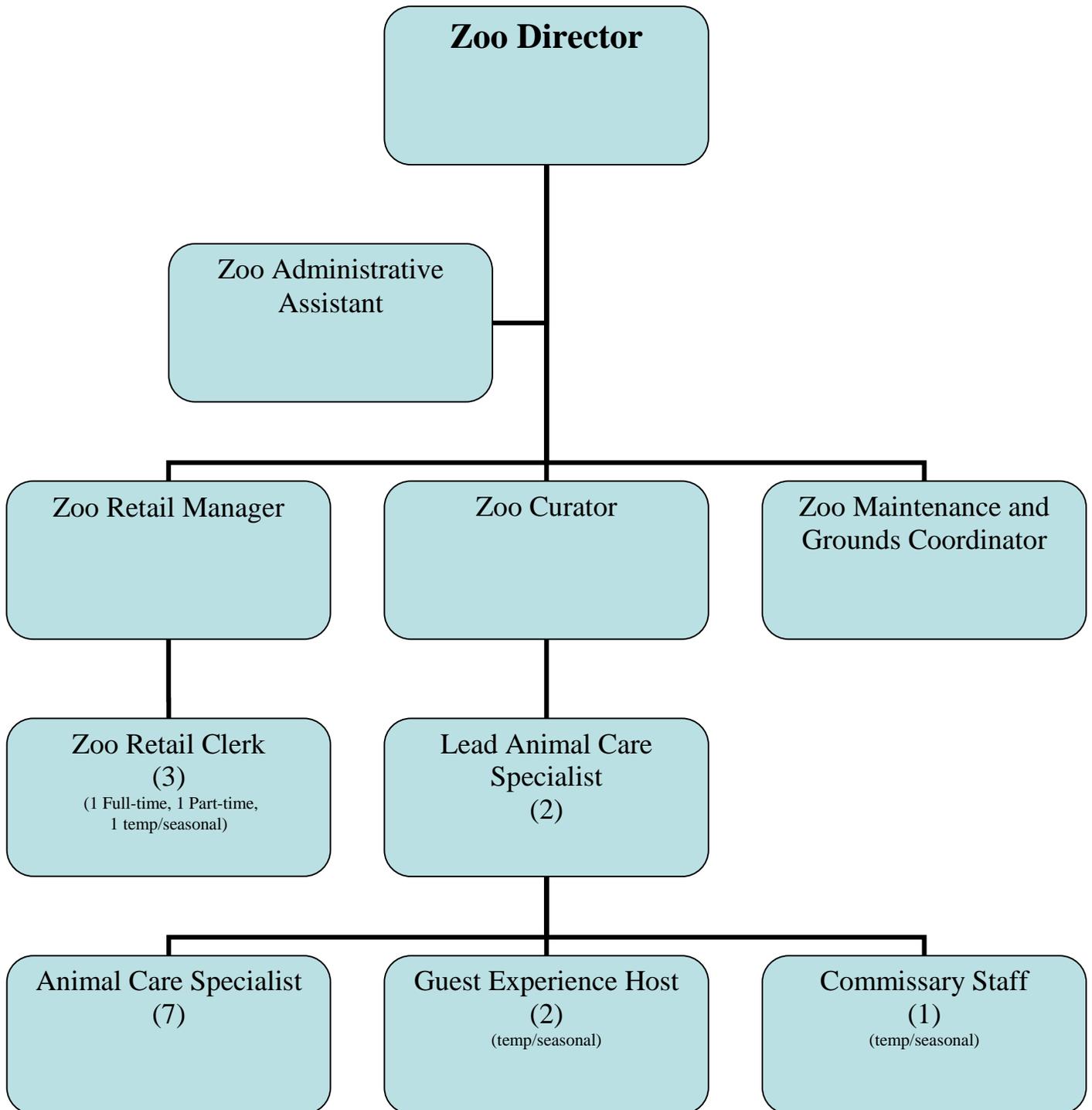
WORKLOAD/DEMAND

	ACTUAL 2021	ACTUAL 2022	ACTUAL 2023	BUDGET 2024	PROPOSED 2025
MAINTAIN PARK ACREAGE-DEVELOPED	166	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	4,000	4,000	4,000
LITTER REMOVAL	4,800	4,800	5,000	5,000	5,000
PAVILIONS MAINTAINED	6	6	8	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 2021	ACTUAL 2022	ACTUAL 2023	BUDGET 2024	PROPOSED 2025
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	3	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	46	46	46

Frank Buck Zoo



Frank Buck Zoo

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

Mission:

Connecting Visitors with Nature. Engaging visitors to appreciate wildlife and live sustainably.

Vision:

Developing 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, conservation education based memorable experience to visitors of all ages and abilities.

Accomplishments:

- Animal Welfare: On-site organic orchard/berry bushes supplement animal nutrition.
- Animal Welfare: Seasonal daily, browse collection, to supplement animal nutrition.
- Animal Welfare: Hoofstock Trim program for cooperative participation.
- Animal Welfare: Participated in endocrine research of giraffe.
- Conservation: Maintain two Registered Monarch Way Station Site on zoo grounds.
- Conservation: Continue to raise funds to donate to several 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, biodegradable, 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: Fire Extinguisher training.
- Staff Development: CPR/First Aid training.
- Staff Development: Quarterly qualification of Emergency Response Team.
- Staff Development: Staff member trained in hoof care.
- Staff Development: Operant Conditioning training.
- Tourism: Continue to earn & maintain excellent reviews.
- Tourism: Hosted Macropod Workshop in February 2024.
- Tourism: Schedule to host. Small Mammal Symposium again in 2025.

Departmental Performance Measures:

- Earn and maintain excellent reviews.
- Earn re-accreditation by Zoological Association of America.
- Staff shall write and present articles to journals and conferences.
- Share successful husbandry practices by supporting and hosting workshops.

- Maintain a leadership role in the zoo community by having the Director work as a board member for two major industry organizations (ZDR3 Zoological Disaster Response, Rescue, and Recovery and Zoological Association of America).

Performance Measures	Projected 2021 Pandemic	Actual 2021 Pandemic	Actual 2022	Actual 2023	Projected 2024	Projected 2025
Attendance	53,241	66,283	86,000	77,257	75,000	77,000
Revenues	407,809	545,587	767,108	901,176	650,000	901,176
Special Event	#2	#1	#4	#4	#4	#6
Professional Development	Online	Online	#10	#10	#12	#12

Major Goals for Fiscal Year 2024-2025:

(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:

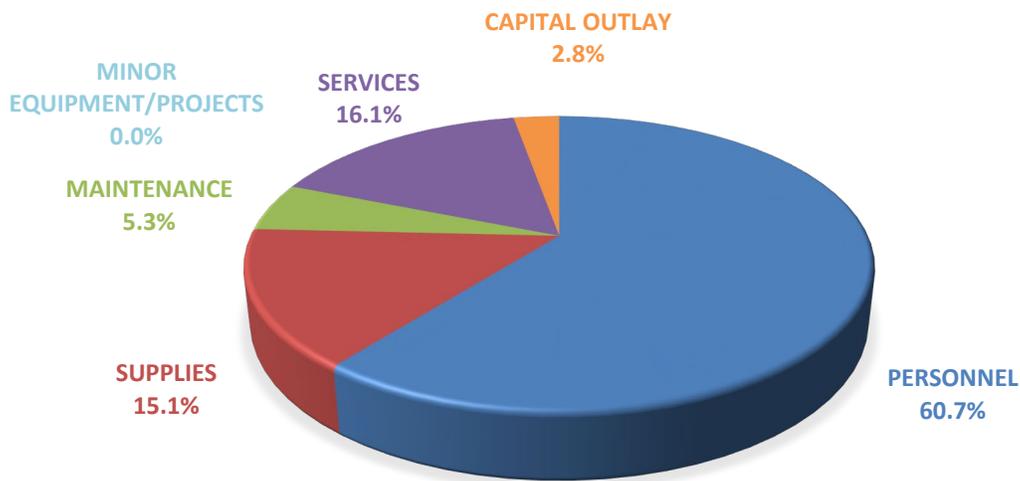
- 7.1 Utilize the Hotel Occupancy Tax to 1) promote City operated tourist attractions, such as the Frank Buck Zoo, 2) support the Chamber of Commerce’s tourism program, and 3) provide support for local historic buildings, museums, and the arts. (01-5101 thru 01-5120-16-45, 01-5405-16-45 and 22-5701-50-99).

**CITY OF GAINESVILLE
BUDGET 2024-2025
FRANK BUCK ZOO**

ACCOUNT NUMBER	DESCRIPTION	2022-23 REVISED BUDGET	2022-23 ACTUAL	2023-24 ADOPTED BUDGET	2023-24 ACTUAL SIX MONTHS	2023-24 REVISED BUDGET	2024-25 PROPOSED BUDGET
01-5101-16-45	SALARIES	587,457	534,253	614,014	267,003	614,032	666,903
01-5106-16-45	OVERTIME	24,000	23,580	24,000	5,909	24,000	24,000
01-5107-16-45	HOLIDAY PAY	16,650	16,968	16,650	9,437	16,650	16,650
01-5110-16-45	LONGEVITY	3,300	3,300	3,360	3,180	3,180	3,060
01-5111-16-45	RETIREMENT	77,924	73,723	84,778	37,511	83,234	93,474
01-5112-16-45	FICA	45,641	41,841	51,139	20,690	47,175	55,101
01-5116-16-45	HEALTH/LIFE INSURANC	127,707	115,987	124,874	54,316	120,070	151,235
01-5118-16-45	WORKER COMPENSATION	25,856	24,014	26,210	11,490	25,364	21,218
01-5119-16-45	OTHER PAYROLL EXPENS	5,463	6,384	5,660	3,738	6,208	4,860
	SUBTOTAL SALARIES AND BENEFITS	913,998	840,050	950,685	413,276	939,913	1,036,501
01-5201-16-45	OFFICE SUPPLIES	1,200	1,369	2,000	561	1,100	1,500
01-5202-16-45	POSTAGE	300	259	300	146	300	350
01-5205-16-45	EDUCATIONAL & RECREA	0	0	6,500	0	2,000	6,500
01-5206-16-45	FUELS OILS LUBRICANT	2,000	2,778	2,000	680	2,000	2,500
01-5207-16-45	SMALL TOOLS AND INST	2,000	2,031	2,000	1,699	3,000	3,000
01-5208-16-45	CLEANING SUPPLIES	22,000	25,294	24,000	13,575	24,000	25,000
01-5209-16-45	CHEMICAL/MEDICAL SUP	3,000	6,690	3,000	2,751	5,000	5,000
01-5212-16-45	BOTANICAL AND AGRICU	3,000	3,031	3,000	740	3,000	3,000
01-5218-16-45	ANIMAL FOOD	65,000	70,931	72,000	30,490	72,000	75,000
01-5221-16-45	SAFETY SUPPLIES	3,700	3,610	7,500	1,162	7,500	7,500
01-5222-16-45	ANIMAL ENRICHMENT	1,000	1,099	1,000	136	1,000	1,000
01-5252-16-45	GIFT SHOP SUPPLIES	4,500	4,504	4,500	1,873	4,500	4,500
01-5253-16-45	GIFT SHOP MERCHANDIS	120,000	137,262	120,000	40,173	120,000	120,000
01-5299-16-45	MISCELLANEOUS SUPPLI	2,000	2,588	2,000	979	2,000	2,500
	SUBTOTAL SUPPLIES	229,700	261,446	249,800	94,965	247,400	257,350
01-5301-16-45	EXHIBIT MAINTENANCE	29,500	25,074	35,000	29,668	35,000	35,000
01-5302-16-45	BUILDING MAINTENANCE	15,629	16,915	10,000	443	13,500	10,000
01-5303-16-45	GROUNDS MAINTENANCE	9,000	8,593	19,000	2,246	15,500	29,000
01-5304-16-45	MACHINERY & EQUIPMEN	39,012	(161)	6,100	4,575	7,100	7,500
01-5305-16-45	VEHICLE MAINTENANCE	2,100	1,581	2,100	227	1,000	1,500
01-5309-16-45	OFFICE EQUIPMENT MAI	500	19	500	0	500	500
01-5319-16-45	SOFTWARE MAINTENANCE	4,000	3,895	4,000	3,397	6,500	7,000
	SUBTOTAL MAINTENANCE	99,741	55,917	76,700	40,555	79,100	90,500
01-5401-16-45	COMMUNICATIONS	12,615	9,215	4,000	633	2,000	3,000
01-5402-16-45	DUES & SUBSCRIPTIONS	7,000	6,980	7,500	3,807	7,500	8,000
01-5403-16-45	GENERAL INSURANCE	11,430	12,166	11,928	8,835	11,928	12,936
01-5404-16-45	PROFESSIONAL FEES	31,900	38,295	27,000	15,609	27,000	29,000
01-5405-16-45	ADVERTISING	40,100	27,351	50,000	6,600	50,000	50,000
01-5406-16-45	TRAINING	20,500	29,775	25,750	2,920	25,750	25,500
01-5408-16-45	ELECTRIC UTILITY SER	33,175	30,140	34,053	14,452	34,053	34,394
01-5409-16-45	CONTRACTUAL SERVICES	20,000	21,514	20,000	9,576	20,000	20,000
01-5418-16-45	AUTO ALLOWANCE	4,800	4,787	4,800	2,321	4,813	4,800
01-5441-16-45	SOLID WASTE UTILITY	7,298	1,391	7,298	482	7,298	7,590
01-5442-16-45	WATER/SEWER UTILITY	58,100	30,428	58,100	18,708	58,100	59,843
01-5446-16-45	STORM WATER UTILITY	361	329	361	165	361	361
01-5455-16-45	UNIFORM PURCHASE/REN	4,000	2,737	4,000	2,435	4,000	4,000
01-5495-16-45	SPECIAL EVENTS	6,000	7,456	7,000	1,355	7,000	6,000
01-5499-16-45	MISCELLANEOUS SERVIC	10,000	10,317	10,000	1,675	10,000	10,000
	SUBTOTAL SERVICES	267,279	232,879	271,790	89,572	269,803	275,424

01-5507-16-45	IMPROVEMENTS OTHER T	5,000	0	15,000	0	0	0
	SUBTOTAL MINOR EQUIPT/PROJECTS	5,000	0	15,000	0	0	0
01-6502-16-45	BUILDINGS	0	0	50,000	0	50,000	0
01-6504-16-45	MACHINERY & EQUIPMEN	41,000	0	11,000	0	11,000	48,000
01-6505-16-45	MOTOR VEHICLES	0	63,578	0	0	0	0
01-6507-16-45	IMPROVEMENTS OTHER T	0	0	21,000	0	21,000	0
	SUBTOTAL EQUIP/PROJECTS	41,000	63,578	82,000	0	82,000	48,000
	ZOO MAINTENANCE/OPERATIONS	1,556,718	1,453,869	1,645,975	638,368	1,618,216	1,707,775

**CITY OF GAINESVILLE
BUDGET 2024-2025
FRANK BUCK ZOO**



EXPENDITURE SUMMARY

CLASSIFICATION	2022-23	2022-23	2023-24	2023-24	2023-24	2024-25
	REVISED	ACTUAL	ADOPTED	ACTUAL	REVISED	PROPOSED
			BUDGET	SIX MONTHS	BUDGET	BUDGET
PERSONNEL	913,998	840,050	950,685	413,276	939,913	1,036,501
SUPPLIES	229,700	261,446	249,800	94,965	247,400	257,350
MAINTENANCE	99,741	55,917	76,700	40,555	79,100	90,500
SERVICES	267,279	232,879	271,790	89,572	269,803	275,424
MINOR EQUIPMENT/PROJECTS	5,000	0	15,000	0	0	0
CAPITAL OUTLAY	41,000	63,578	82,000	0	82,000	48,000
TOTAL	1,556,718	1,453,869	1,645,975	638,368	1,618,216	1,707,775

Workload/Demand and Staffing on next page.

**CITY OF GAINESVILLE
BUDGET 2024-2025
FRANK BUCK ZOO**

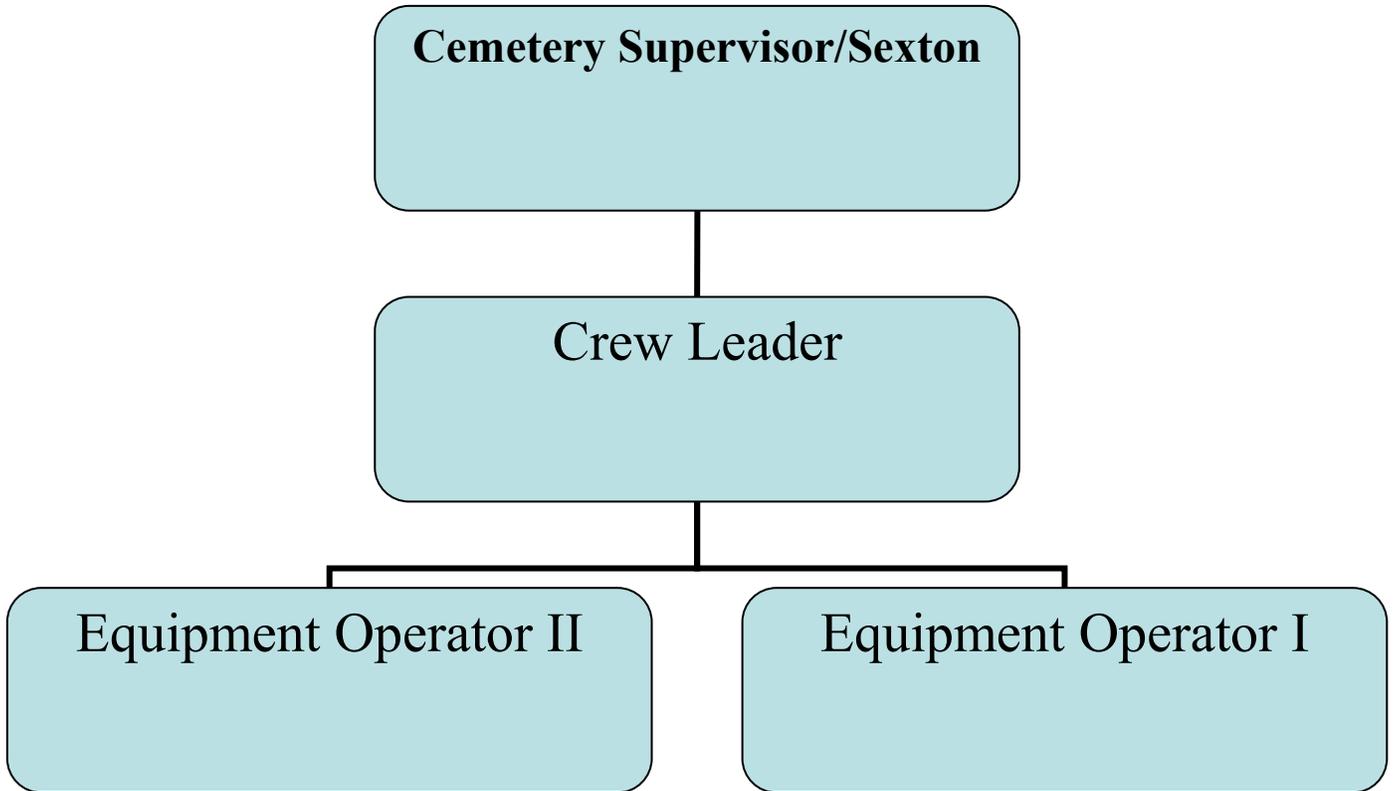
WORKLOAD/DEMAND

	ACTUAL 2021	ACTUAL 2022	ACTUAL 2023	ACTUAL 2024	ESTIMATED 2025
ANIMAL COLLECTION	163	163	165	165	180
ANIMAL CARE HOURS	14,000	14,100	14,100	14,150	17,250
GROUND CARE HOURS	6,200	6,250	6,250	6,250	7,000
CAMPERS	59	0	0	0	0
SPECIAL EVENTS	1	2	5	5	7
EDUCATION PROGRAMS	28	108	73	50	80
VISITORS	84,623	86,481	77,257	82,000	84,500

STAFFING

POSITION	ACTUAL 2021	ACTUAL 2022	ACTUAL 2023	ACTUAL 2024	PROPOSED 2025
ZOO MAINTENANCE & OPERATIONS					
ZOO LEAD ANIMAL CARE	1	1	2	2	2
ZOO DIRECTOR	1	1	1	1	1
ZOO OPERATIONS MANAGER/HORTICULTURIST	0	0	0	0	1
ZOO ADMINISTRATIVE ASSISTANT	1	1	1	1	1
PROGRAM ANIMAL KEEPER	1	1	1	1	0
ANIMAL CARE STAFFER	9	9	9	9	10
ZOO MAINTENANCE/GROUNDS COORDINATOR	1	1	1	1	1
RETAIL MANAGER	1	1	1	1	1
RETAIL CLERK PTB	1	1	2	1	1
RETAIL CLERK FT	1	1	1	1	1
ZOO INTERN	3	4	1	3	3
TOTAL ZOO MAINTENANCE & OPERATIONS	20	21	20	21	22

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 22,000 interments. The Cemetery operations consist of property sales, funeral interments, disinterments, and all grounds maintenance. Fairview Cemetery averages 130 interments a year and averages 60 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.

Departmental Performance Measures:

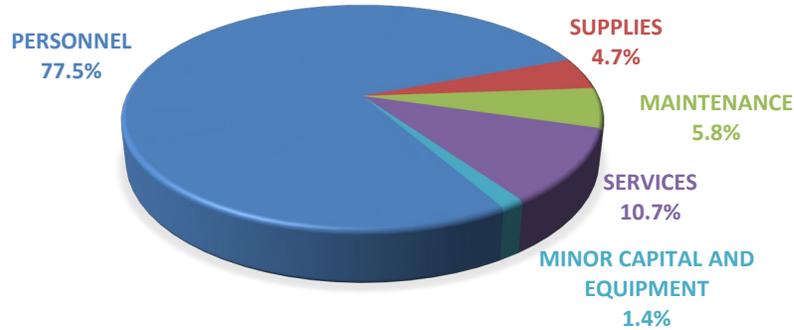
- Conduct interments in a safe, professional, and respectful manner with zero accidents.
- Utilize automated mowers and chemical treatments to maintain a high level of grounds maintenance in an efficient manner.
 - Spend no more than 1,700 employee hours mowing and trimming.

Performance Measures	Actual 2021	Actual 2022	Actual 2023	Actual 2024	Estimated 2025
Interments	144	139	107	115	145
Spaces sold	59	65	55	41	65
Mowing & trimming hours	3,075	2,532	2,629	1,776	1,700

**CITY OF GAINESVILLE
BUDGET 2024-2025
GENERAL FUND CEMETERY**

Account Number	DESCRIPTION	2022-23 BUDGET	2022-23 ACTUAL	2023-24 ORIGINAL BUDGET	2023-24 ACTUAL SIX MONTHS	2023-24 REVISED BUDGET	2024-25 PROPOSED BUDGET
01-5101-16-46	SALARIES	157,044	150,923	173,889	71,475	162,937	224,196
01-5106-16-46	OVERTIME	10,000	9,919	10,000	3,579	10,000	10,000
01-5107-16-46	HOLIDAY PAY	300	204	300	0	300	300
01-5110-16-46	LONGEVITY	1,320	1,320	1,320	1,320	1,320	1,140
01-5111-16-46	RETIREMENT	21,047	19,918	24,370	9,801	22,856	31,598
01-5112-16-46	FICA	12,704	12,029	13,443	5,710	13,215	18,066
01-5116-16-46	HEALTH/LIFE INSURANC	28,172	26,770	31,238	11,868	27,629	44,498
01-5118-16-46	WORKER COMPENSATION	6,119	5,826	6,288	2,570	5,892	6,022
01-5119-16-46	OTHER PAYROLL EXPENS	520	519	520	251	521	520
	SUBTOTAL SALARIES AND BENEFITS	237,226	227,428	261,368	106,575	244,670	336,340
01-5201-16-46	OFFICE SUPPLIES	1,000	566	1,000	213	1,000	1,000
01-5206-16-46	FUELS OILS LUBRICANT	7,500	8,588	7,500	3,066	7,500	7,500
01-5207-16-46	SMALL TOOLS AND INST	1,500	1,539	1,700	0	1,700	1,700
01-5299-16-46	MISCELLANEOUS SUPPLI	4,000	4,663	10,000	286	10,000	10,000
	SUBTOTAL SUPPLIES	14,000	15,356	20,200	3,566	20,200	20,200
01-5302-16-46	BUILDING MAINTENANCE	2,000	2,099	2,000	282	2,000	2,000
01-5303-16-46	GROUNDS MAINTENANCE	5,000	4,887	5,000	1,597	5,000	12,500
01-5304-16-46	MACHINERY & EQUIPMEN	4,750	5,120	4,750	1,078	4,750	6,000
01-5305-16-46	VEHICLE MAINTENANCE	12,750	14,208	3,500	741	3,500	3,500
01-5310-16-46	STREET ROAD & BRIDGE	1,000	720	1,000	0	1,000	1,000
	SUBTOTAL MAINTENANCE	25,500	27,034	16,250	3,698	16,250	25,000
01-5401-16-46	COMMUNICATIONS	3,303	4,722	3,303	2,548	3,303	3,445
01-5403-16-46	GENERAL INSURANCE	3,798	4,782	3,798	2,979	3,798	3,949
01-5404-16-46	PROFESSIONAL FEES	1,200	526	1,200	1,591	2,000	2,000
01-5405-16-46	ADVERTISING	39	39	0	0	0	0
01-5406-16-46	TRAINING	1,000	120	1,000	675	1,000	1,000
01-5408-16-46	ELECTRIC UTILITY SER	4,820	4,015	4,868	1,840	4,868	4,917
01-5409-16-46	CONTRACTUAL SERVICES	4,120	6,723	4,120	1,738	4,120	4,500
01-5441-16-46	SOLID WASTE UTILITY	1,765	1,582	1,837	791	1,837	1,910
01-5442-16-46	WATER/SEWER UTILITY	10,100	8,274	10,504	4,067	10,504	10,819
01-5446-16-46	STORM WATER UTILITY	7,931	7,845	7,931	3,923	7,931	7,931
01-5455-16-46	UNIFORM PURCHASE/REN	1,500	392	1,500	0	1,500	1,500
01-5499-16-46	MISCELLANEOUS SERVIC	2,500	2,762	2,500	876	2,500	4,500
	SUBTOTAL SERVICES	42,076	41,782	42,561	21,027	43,361	46,471
01-5504-16-46	MACHINERY & EQUIPMEN	52,000	0	0	0	0	6,000
	SUBTOTAL MACHINERY & EQUIPMENT	52,000	0	0	0	0	6,000
01-6507-16-46	IMPROVEMENTS OTHER THAN BUILDING	0	0	0	0	0	10,000
	SUBTOTAL IMPROVEMENTS	0	0	0	0	0	10,000
	CEMETERY OPERATIONS	370,802	311,601	340,379	134,867	324,481	444,011

**CITY OF GAINESVILLE
BUDGET 2024-2025
GENERAL FUND CEMETERY**



EXPENDITURE SUMMARY

CLASSIFICATION	2022-23	2022-23	2023-24	2023-24	2023-24	2024-25
	BUDGET	ACTUAL	ORIGINAL BUDGET	SIX MONTHS ACTUAL	REVISED BUDGET	PROPOSED BUDGET
PERSONNEL	237,226	227,428	261,368	106,575	244,670	336,340
SUPPLIES	14,000	15,356	20,200	3,566	20,200	20,200
MAINTENANCE	25,500	27,034	16,250	3,698	16,250	25,000
SERVICES	42,076	41,782	42,561	21,027	43,361	46,471
MINOR CAPITAL AND EQUIPMENT	52,000	0	0	0	0	6,000
TOTAL	370,802	311,601	340,379	134,867	324,481	444,011

WORKLOAD/DEMAND

	ACTUAL 2021	ACTUAL 2022	ACTUAL 2023	BUDGETED 2024	ESTIMATED 2025
INTERMENTS	150	135	134	141	130
SPACES SOLD	68	88	55	69	69
MOWING & TRIMMING HOURS	2,350	3,075	553	600	600
MOWING & TRIMMING DAYS	30	31	30	30	30

STAFFING

POSITION	ACTUAL 2021	ACTUAL 2022	ACTUAL 2023	BUDGETED 2024	PROPOSED 2025
CEMETERY OPERATIONS					
CEMETERY SUPERVISOR		1	1	1	1
CREW LEADER		1	1	1	1
EQUIPMENT OPERATOR II		1	1	1	1
EQUIPMENT OPERATOR I		1	1	1	1
MAINTENANCE WORKER T/S		2	3	3	0
TOTAL CEMETERY OPERATIONS		6	7	7	4

**CITY OF GAINESVILLE
BUDGET 2024-2025
GENERAL FUND NON-DEPARTMENTAL**

ACCOUNT NUMBER	DESCRIPTION	2022-23	2022-23	2023-24	2023-24	2023-24	2024-25
		REVISED	ACTUAL	ADOPTED	ACTUAL	REVISED	PROPOSED
				BUDGET	SIX MONTHS	BUDGET	BUDGET
01-5714-50-99	TRANSFER TO FUND 14	0	0	0	3,066	3,066	0
01-5715-50-99	TRANSFER TO FUND 15	0	50	0	0	0	0
01-5723-50-99	TRANSFER TO GOLF FUN	190,000	33,314	190,000	0	134,600	156,000
01-5740-50-99	TRANSFER TO CONSTR.	0	105,010	0	0	0	0
01-5755-50-99	TRANSFER TO FUND 55	2,692,751	5,365,750	0	0	0	0
01-5780-50-99	TRANSFER TO PAYROLL	0	0	0	6,367	6,367	0
	TOTAL TRANSFERS	2,882,751	5,504,124	190,000	9,433	144,033	156,000
	TOTAL	2,882,751	5,504,124	190,000	9,433	144,033	156,000

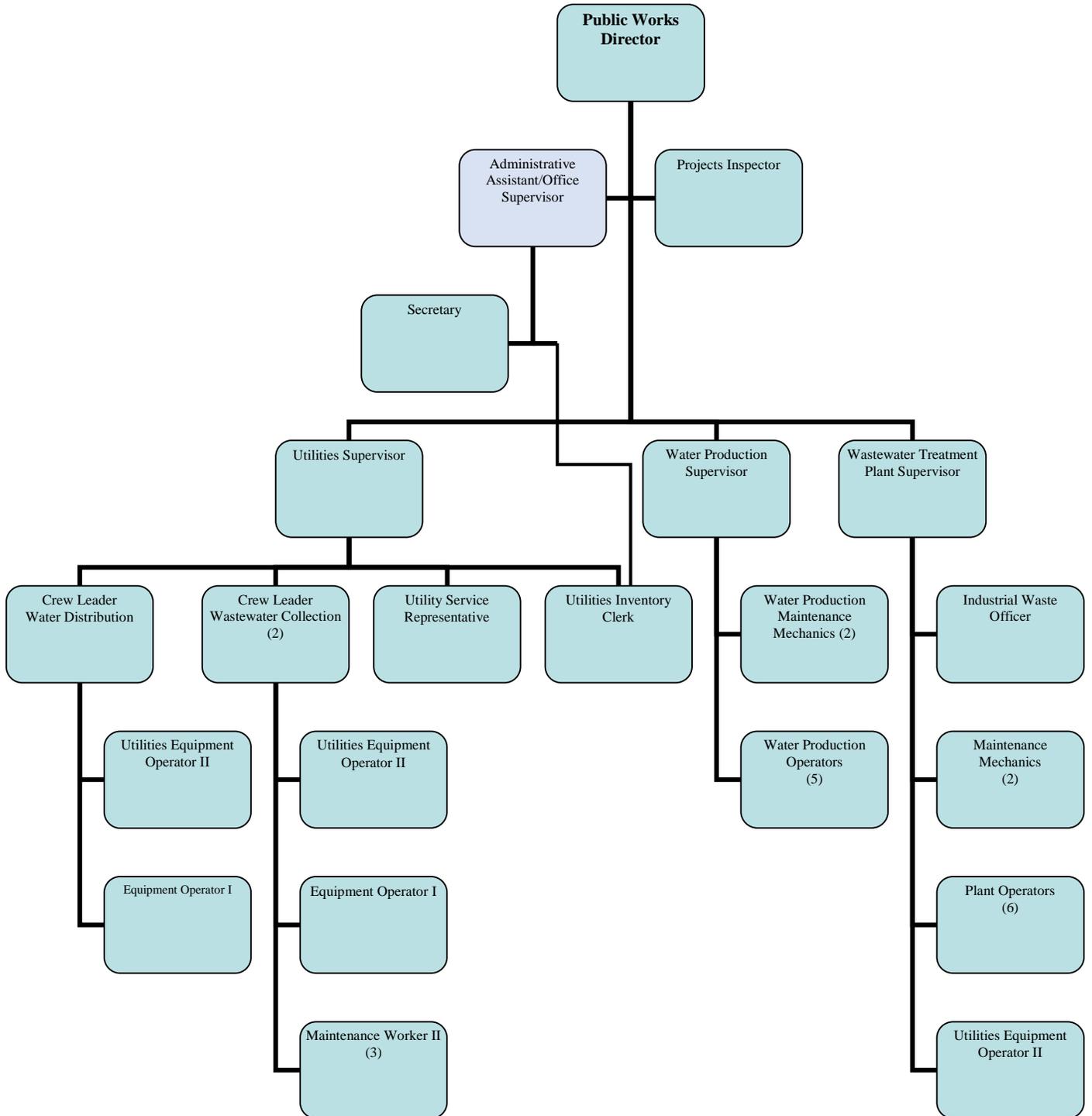


WATER & SEWER FUND

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 infrastructure through preventative maintenance and replacement and rehabilitation of infrastructure. 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.
- Continued to upgrade water meters to the AMR Meters.
- Completed reconstruction of Field (portion R146 - Potter to Perry).
- Start construction of the Southern 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).
- Completed engineering for I-35 water and sewer utility relocations.
- Engineered mill and overlay of Lawrence (portion N22: O’Neal to north end).
- Completed construction on ultraviolet disinfection at the Wastewater Treatment Plant.

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.
- Earn the TOPS award.
- Earn 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 goals and objectives.

Goal 2: Improve Gainesville’s basic infrastructure.

Objectives for Goal 2:

- 2.2 Start construction on Tennie (R111: Clements to Pecan Creek). (Bond Funds)
- 2.5 Continue construction of Southern 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 (WWMP12). (Bond Fund, ARPA Grants, and Developers)
- 2.6 Start construction on I-35 water and sewer utility relocations. (Bonds and State of Texas)
- 2.7 Complete construction of Foundry Road water line. (TWDB Bond)

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

Objectives for Goal 4:

- 4.1 Install 250 automatic reading water meters. (60-6512-20-51)

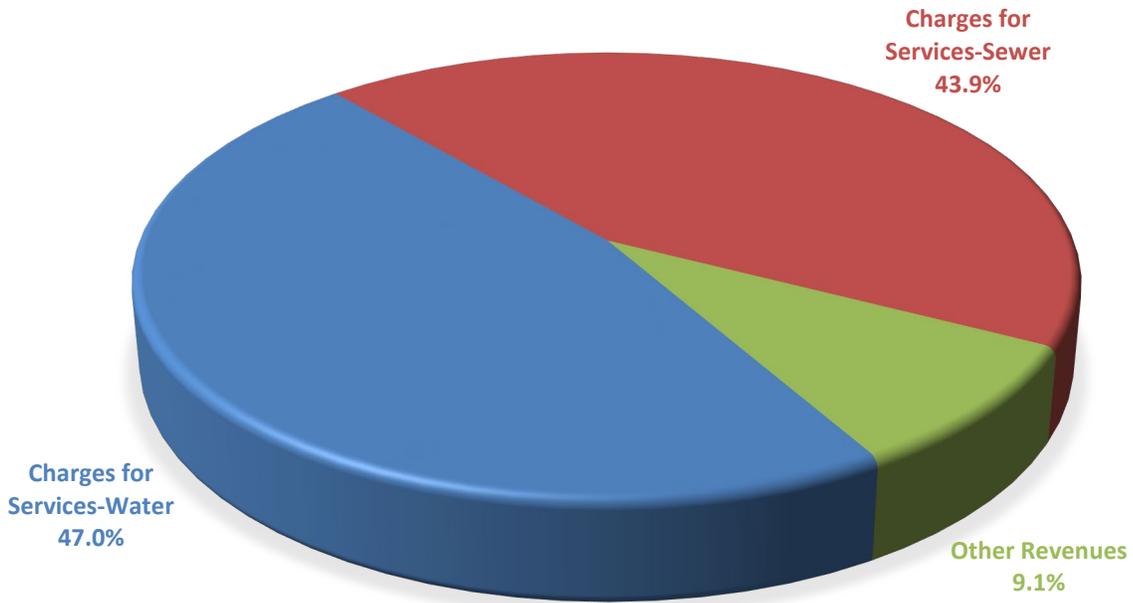
**CITY OF GAINESVILLE
BUDGET 2024-2025
WATER & SEWER FUND SUMMARY**

	2022-23 REVISED BUDGET	2022-23 ACTUAL	2023-24 ADOPTED BUDGET	2023-24 ACTUAL SIX MONTHS	2023-24 REVISED BUDGET	2024-25 PROPOSED BUDGET
BEGINNING BALANCE OCTOBER 1	15,267,715	15,246,546	16,155,221	16,155,221	16,155,221	16,282,546
REVENUES	9,521,813	10,235,579	10,295,366	5,571,125	10,513,155	10,643,780
TOTAL FUNDS AVAILABLE	24,789,528	25,482,125	26,450,587	21,726,346	26,668,376	26,926,326
EXPENDITURES						
WATER ADMIN	387,957	389,864	391,922	156,259	377,601	397,459
CUSTOMER SERVICE	303,775	261,769	429,420	170,495	429,420	394,714
WATER DISTRIBUTION	840,208	764,478	947,203	337,390	1,024,031	1,098,320
WATER PRODUCTION	1,244,895	1,195,732	1,268,933	611,744	1,225,174	1,293,759
MOSS LAKE PRODUCTION	738,750	470,258	888,420	223,904	916,759	1,024,370
INDUSTRIAL PRE-TREAT	99,900	84,118	101,599	44,466	99,318	112,471
WASTE WATER COLLECTION	820,375	651,126	689,695	436,946	754,970	1,865,250
WASTE WATER TREATMENT	961,954	898,668	930,714	389,460	967,302	1,103,626
NON-DEPARTMENTAL	4,145,168	4,610,890	4,591,255	2,987,917	4,591,255	5,552,351
TOTAL EXPENDITURES	9,542,982	9,326,904	10,239,161	5,358,581	10,385,830	12,842,320
ENDING BALANCE SEPTEMBER 30	15,246,546	16,155,221	16,211,426	16,367,765	16,282,546	14,084,006
INCREASE/DECREASE IN FUND BALANCE	(21,169)	908,675	56,205	212,544	127,325	(2,198,540)

**CITY OF GAINESVILLE
BUDGET 2024-2025
WATER & SEWER REVENUES**

ACCOUNT NUMBER	DESCRIPTION	2022-23 REVISED BUDGET	2022-23 ACTUAL	2023-24 ADOPTED BUDGET	2023-24 ACTUAL SIX MONTHS	2023-24 REVISED BUDGET	2024-25 PROPOSED BUDGET
60-4202-00-00	BOAT & DOCK PERMITS-	80,000	85,621	68,000	70,806	83,900	87,000
60-4601-00-00	WATER REVENUE-RESIDE	2,448,700	2,619,597	2,648,514	1,335,687	2,775,341	2,806,000
60-4602-00-00	WATER REVENUE-COMM &	1,400,000	1,470,738	1,490,000	738,338	1,490,000	1,534,700
60-4603-00-00	WATER REVENUE-MULTIF	535,000	530,540	565,559	284,537	550,000	565,500
60-4604-00-00	UNBILLED WATER REVEN	0	13,474	0	0	0	0
60-4605-00-00	DEPOSITS BILLED-CLEA	0	625	0	229	0	0
60-4609-00-00	WATER TAP FEES	10,000	21,862	10,000	3,522	10,000	10,000
	WATER REVENUES	4,473,700	4,742,458	4,782,073	2,433,119	4,909,241	5,003,200
60-4610-00-00	WASTEWATER REVENUE-R	2,559,500	2,679,942	2,815,450	1,457,038	2,815,450	2,900,000
60-4611-00-00	W/W REVENUE-COMM & I	942,000	1,010,362	968,000	512,573	968,000	997,040
60-4612-00-00	W/W REVENUE-MULTIFAM	391,480	397,740	430,628	229,782	430,628	443,547
60-4613-00-00	UNBILLED W/W REVENUE	0	78,403	0	0	0	0
60-4615-00-00	TRANSPORTERS HAULERS	2,000	3,336	2,200	2,797	3,000	3,000
60-4616-00-00	WASTEWATER SURCHARGE	234,000	241,061	302,500	129,707	302,500	311,575
60-4617-00-00	WASTE PERMITS	6,000	3,930	6,600	9,145	10,000	6,798
60-4619-00-00	SEWER TAP FEES	5,000	8,750	5,500	3,438	5,500	5,665
	SEWER REVENUES	4,139,980	4,423,525	4,530,878	2,344,480	4,535,078	4,667,625
60-4620-00-00	TRANSFER FEES	4,000	2,645	2,500	1,703	2,500	2,500
60-4621-00-00	PENALTIES	170,000	168,775	223,392	97,655	137,000	223,392
60-4622-00-00	CASH SHORT/OVER	0	32	0	65	0	0
60-4623-00-00	NSF CHARGES	2,000	1,850	2,000	1,150	2,000	2,000
60-4624-00-00	DISCONNECT/RECONNECT	41,500	48,900	44,886	21,572	44,886	44,886
60-4625-00-00	METER INSTALLATION F	24,000	44,033	30,000	34,455	35,000	35,000
60-4626-00-00	TAP FEES-STREET CUTS	0	315	0	0	0	0
60-4627-00-00	ACCOUNT INITIATION F	57,000	54,359	64,000	28,446	64,000	64,000
60-4628-00-00	CREDIT CARD CONVENIE	69,000	91,270	74,000	51,160	74,000	80,000
60-4698-00-00	AR CREDIT ADJUSTMENT	0	0	0	0	0	0
60-4699-00-00	UB CREDIT ADJUSTMENT	50,000	75,574	50,000	31,981	50,000	50,000
	OTHER WATER/SEWER	417,500	487,751	490,778	268,186	409,386	501,778
60-4701-00-00	INTEREST REVENUE	150,000	231,054	150,000	163,124	220,000	125,000
60-4703-00-00	GAIN ON SALE OF SURP	0	0	0	0	31,163	0
60-4709-00-00	MISCELLANEOUS REVENU	10,000	19,724	10,000	70,288	76,650	15,000
60-4731-00-00	LEASE REVENUE - PETR	2,500	2,933	2,500	1,466	2,500	2,500
	OTHER REVENUE	162,500	253,711	162,500	234,878	330,313	142,500
60-4930-00-00	TRANSFER FROM G.O. D	328,133	328,133	329,137	290,462	329,137	328,677
	SUBTOTAL TRANSFERS	328,133	328,133	329,137	290,462	329,137	328,677
	TOTAL WATER/SEWER REVENUES	9,521,813	10,235,579	10,295,366	5,571,125	10,513,155	10,643,780

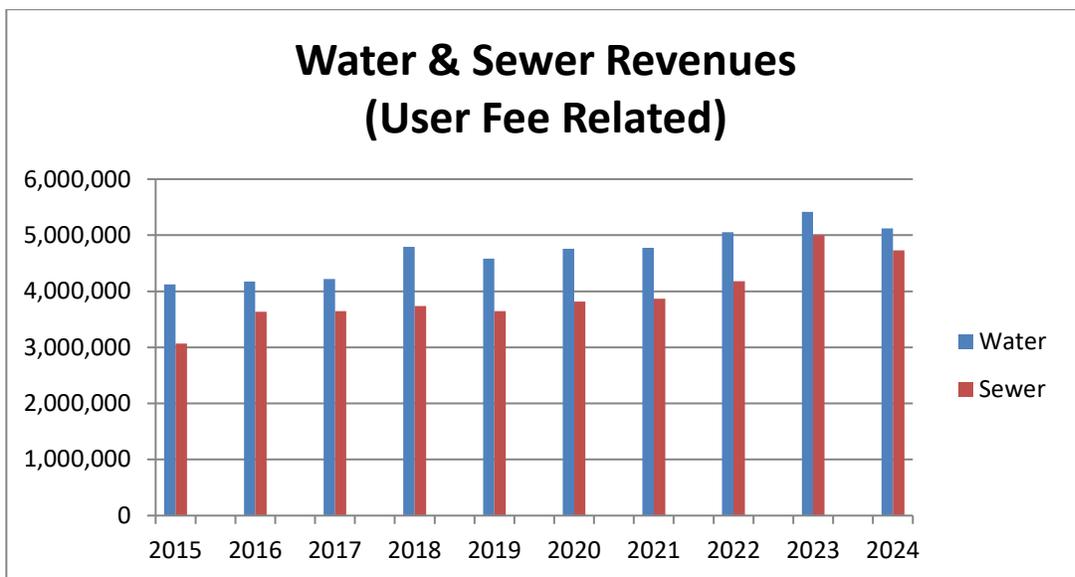
**CITY OF GAINESVILLE
BUDGET 2024-2025
WATER & SEWER FUND - REVENUES**



WATER AND SEWER FUND REVENUES

REVENUE ASSUMPTIONS

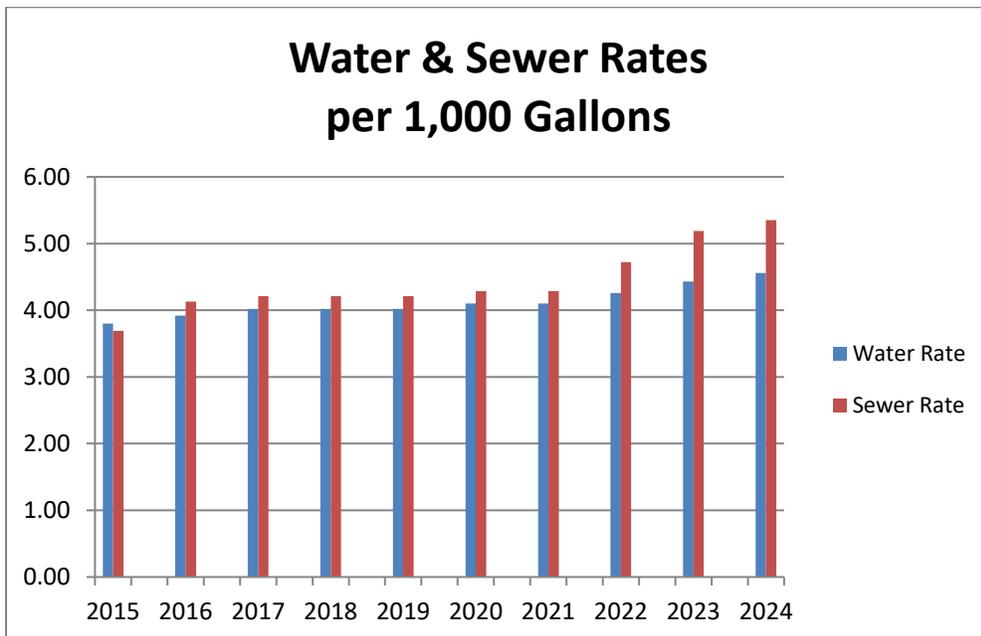
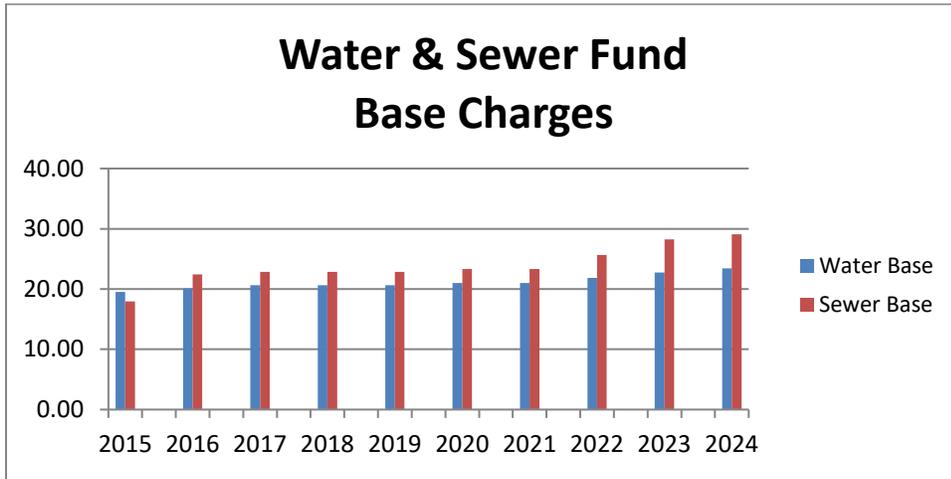
Water and sewer revenues are user fee based revenues. For FY 2025, the City is expecting to incur cost increases, and, consequently, fees charged to customers were increased by 3%. The revenues are projected to increase by 3.38% from the 2024 Adopted Budget by \$348,414 to \$10,643,780. The City has 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.



(2024 represents preliminary unaudited numbers.)

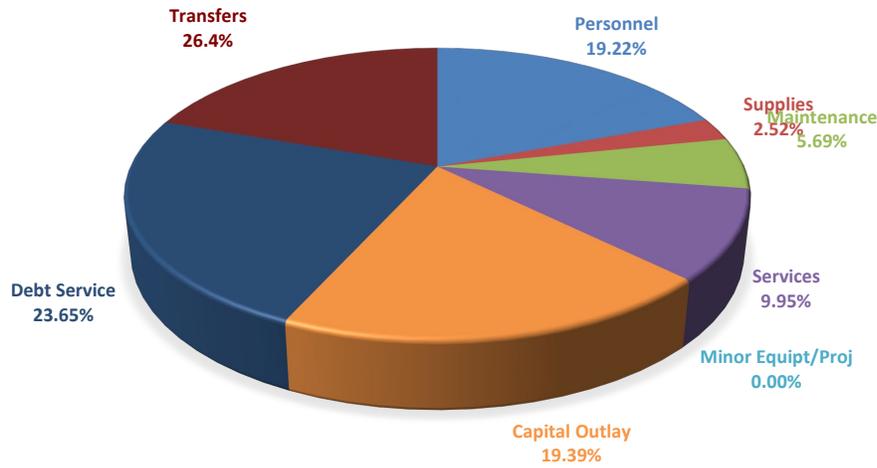
WATER AND SEWER FUND REVENUES

REVENUE ASSUMPTIONS (CONTINUED)



**WATER & SEWER FUND
EXPENSES BY TYPE AND DEPARTMENT
BUDGET 2024-2025**

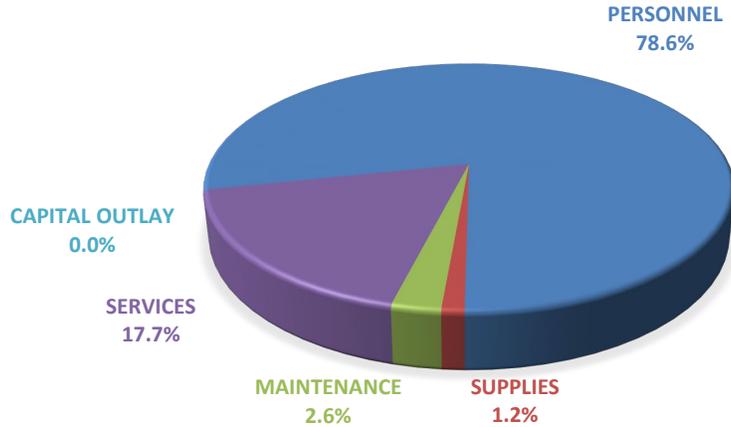
Department	Personnel	Supplies	Maintenance	Services	Minor Equipt./Proj	Capital Outlay	Debt Service	Transfers	Total
Administration	312,223	4,675	10,212	70,349	0	0	0	0	397,459
Customer Service	171,057	42,875	78,248	102,534	0	0	0	0	394,714
Water Distribution	432,605	26,160	156,500	48,555	0	434,500	0	0	1,098,320
Water Production	373,176	31,433	185,789	427,320	0	276,041	0	0	1,293,759
Moss Lake Production	229,818	116,375	92,575	170,602	0	415,000	0	0	1,024,370
Industrial Waste	71,817	4,822	2,400	33,432	0	0	0	0	112,471
Wastewater Collection	436,421	26,620	100,828	51,381	0	1,250,000	0	0	1,865,250
Wastewater Treatment	441,508	70,050	103,776	374,052	0	114,240	0	0	1,103,626
Non-Departmental	0	0	0	0	0	0	3,037,710	2,514,641	5,552,351
Totals	2,468,625	323,010	730,328	1,278,225	0	2,489,781	3,037,710	2,514,641	12,842,320



**CITY OF GAINESVILLE
BUDGET 2024-2025
WATER & SEWER FUND ADMINISTRATION**

ACCOUNT NUMBER	DESCRIPTION	2022-23	2022-23	2023-24	2023-24	2023-24	2024-25
		REVISED BUDGET	ACTUAL	ADOPTED BUDGET	ACTUAL SIX MONTHS	REVISED BUDGET	PROPOSED BUDGET
60-5101-19-10	SALARIES	208,975	205,751	215,394	91,082	202,793	221,093
60-5106-19-10	OVERTIME	2,500	67	2,500	45	2,500	2,500
60-5110-19-10	LONGEVITY	4,535	4,535	720	540	540	660
60-5111-19-10	RETIREMENT	28,064	27,403	29,609	12,379	28,415	31,869
60-5112-19-10	FICA	16,621	16,133	17,291	7,248	16,483	18,023
60-5116-19-10	HEALTH/LIFE INSURANC	24,736	20,100	23,435	8,644	20,307	26,708
60-5118-19-10	WORKER COMPENSATION	4,502	4,428	4,235	1,993	4,264	3,440
60-5119-19-10	OTHER PAYROLL EXPENS	2,482	2,904	2,410	1,482	5,215	7,930
60-5121-19-10	ACCRUED VACATION BEN	0	(6,564)	0	0	0	0
60-5123-19-10	ACCRUED COMP-TIME BE	0	92	0	0	0	0
	SUBTOTAL SALARIES AND BENEFITS	292,415	274,849	295,594	123,412	280,517	312,223
60-5201-19-10	OFFICE SUPPLIES	2,100	1,239	2,100	287	2,100	2,100
60-5208-19-10	CLEANING SUPPLIES	1,800	2,005	1,800	1,040	1,800	1,800
60-5299-19-10	MISCELLANEOUS SUPPLI	775	31,858	775	158	775	775
	SUBTOTAL SUPPLIES	4,675	35,101	4,675	1,485	4,675	4,675
60-5302-19-10	BUILDING MAINTENANCE	8,000	6,823	8,000	2,343	8,000	8,000
60-5319-19-10	SOFTWARE MAINTENANCE	0	0	0	0	0	2,212
	SUBTOTAL MAINTENANCE	8,000	6,823	8,000	2,343	8,000	10,212
60-5401-19-10	COMMUNICATIONS	3,000	3,733	3,000	1,553	3,300	3,000
60-5402-19-10	DUES & SUBSCRIPTIONS	700	491	700	0	700	700
60-5403-19-10	GENERAL INSURANCE	326	315	326	155	326	326
60-5404-19-10	PROFESSIONAL FEES	9,000	8,304	9,669	7,491	9,669	9,669
60-5406-19-10	TRAINING	2,000	1,738	2,000	754	2,000	3,000
60-5408-19-10	ELECTRIC UTILITY SER	9,181	8,542	9,181	2,998	9,181	9,273
60-5409-19-10	CONTRACTUAL SERVICES	19,000	17,604	19,000	5,529	19,000	19,000
60-5418-19-10	AUTO ALLOWANCE	5,173	5,160	5,000	2,417	5,456	6,000
60-5440-19-10	NATURAL GAS UTILITY	6,767	5,206	6,767	2,930	6,767	6,200
60-5441-19-10	SOLID WASTE UTILITY	2,010	2,003	2,100	1,002	2,100	2,184
60-5442-19-10	WATER/SEWER UTILITY	2,700	2,702	2,900	1,461	2,900	2,987
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	4,365	5,000	1,828	5,000	5,000
60-5499-19-10	MISCELLANEOUS SERVIC	1,500	801	1,500	149	1,500	1,500
	SUBTOTAL SERVICES	67,867	62,467	68,653	29,019	69,409	70,349
60-6502-19-10	BUILDING IMPROVEMENT	15,000	10,625	15,000	0	15,000	0
	SUBTOTAL CAPITAL	15,000	10,625	15,000	0	15,000	0
	ADMINISTRATION	387,957	389,864	391,922	156,259	377,601	397,459

**CITY OF GAINESVILLE
BUDGET 2024-2025
WATER & SEWER FUND ADMINISTRATION**



EXPENDITURE SUMMARY

CLASSIFICATION	2022-23	2022-23	2023-24	2023-24	2023-24	2024-25
	REVISED	ACTUAL	ADOPTED	ACTUAL	REVISED	PROPOSED
			BUDGET	SIX MONTHS	BUDGET	BUDGET
PERSONNEL	292,415	274,849	295,594	123,412	280,517	312,223
SUPPLIES	4,675	35,101	4,675	1,485	4,675	4,675
MAINTENANCE	8,000	6,823	8,000	2,343	8,000	10,212
SERVICES	67,867	62,467	68,653	29,019	69,409	70,349
CAPITAL OUTLAY	15,000	10,625	15,000	0	15,000	0
TOTAL	387,957	389,864	391,922	156,259	377,601	397,459

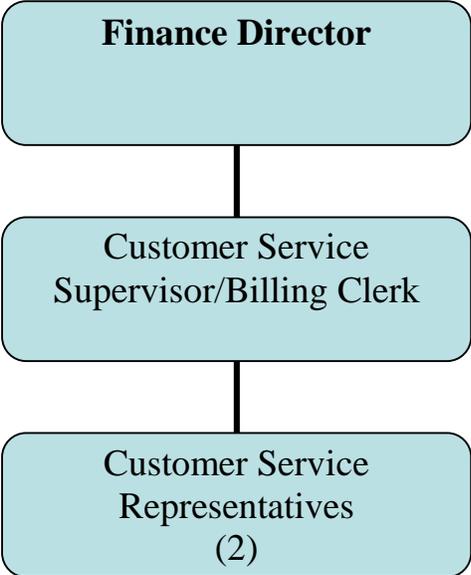
WORKLOAD/DEMAND

	ACTUAL	ACTUAL	ACTUAL	BUDGETED	PROPOSED
	2021	2022	2023	2024	2025
PREPARE AND SUBMIT PAYROLL	26	26	26	26	26

STAFFING

POSITION	ACTUAL	ACTUAL	ACTUAL	BUDGETED	PROPOSED
	2021	2022	2023	2024	2025
WATER ADMINISTRATION					
PUBLIC SERVICES DIRECTOR	1	1	1	1	1
SECRETARY	1	1	1	1	1
PROJECTS INSPECTOR	1	1	1	1	1
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 5,197 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 ensure customers’ receipt of monthly statements and reduce mail lag time.

Departmental Performance Measures:

- Increase bank draft and credit card payments for customers 8%.
- Increase number of automatic meters by 4%.
- Earn at least 100 points on all 5-S audits.

Performance Measures	Actual 2021	Actual 2022	Actual 2023	Actual 2024	Budget 2025
Total Automatic Meters	4,246	4,635	4,921	5,663	5,913
Customers on Draft Payments	978	1,105	1,187	1,247	1,350

Major Goals for Fiscal Year 2024-2025

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

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

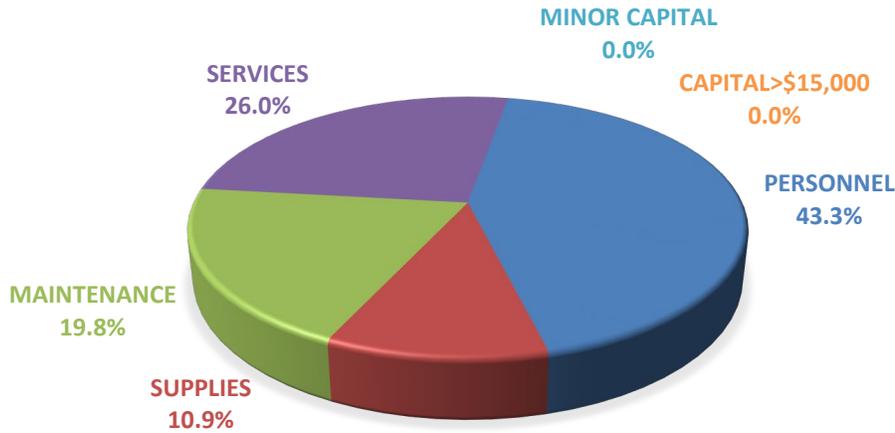
Objectives for Goal 4:

- 4.1 Install 250 automatic reading water meters. (60-6512-20-51)

**CITY OF GAINESVILLE
BUDGET 2024-2025
WATER & SEWER FUND CUSTOMER SERVICE**

ACCOUNT NUMBER	DESCRIPTION	2022-23	2022-23	2023-24	2023-24	2023-24	2024-25
		REVISED BUDGET	ACTUAL	ADOPTED BUDGET	ACTUAL SIX MONTHS	REVISED BUDGET	PROPOSED BUDGET
60-5101-20-50	SALARIES	100,775	97,828	104,520	49,446	105,582	111,283
60-5106-20-50	OVERTIME	9,000	915	6,000	6	6,000	6,000
60-5107-20-50	HOLIDAY PAY	100	0	100	0	100	100
60-5110-20-50	LONGEVITY	480	480	660	540	540	720
60-5111-20-50	RETIREMENT	13,851	12,473	14,578	6,539	14,857	15,931
60-5112-20-50	FICA	8,146	7,082	8,513	3,635	8,395	9,108
60-5116-20-50	HEALTH/LIFE INSURANC	24,709	23,323	23,409	14,747	27,073	26,684
60-5118-20-50	WORKER COMPENSATION	419	218	345	101	348	271
60-5119-20-50	OTHER PAYROLL EXPENS	0	200	0	464	963	960
60-5121-20-50	ACCRUED VACATION BEN	0	573	0	0	0	0
60-5123-20-50	ACCRUED COMP-TIME BE	0	(341)	0	0	0	0
	SUBTOTAL SALARIES AND BENEFITS	157,480	142,752	158,125	75,480	163,858	171,057
60-5201-20-50	OFFICE SUPPLIES	3,000	3,695	3,000	1,939	3,000	3,000
60-5202-20-50	POSTAGE	37,500	37,092	37,500	19,872	37,500	37,875
60-5204-20-50	BIND PRTING & REPROD	1,500	524	1,500	0	1,500	1,500
60-5299-20-50	MISCELLANEOUS SUPPLI	500	196	500	87	500	500
	SUBTOTAL SUPPLIES	42,500	41,507	42,500	21,897	42,500	42,875
60-5304-20-50	MACHINERY & EQUIPMEN	750	186	750	0	750	750
60-5305-20-50	VEHICLE MAINTENANCE	2,000	0	2,000	0	0	0
60-5309-20-50	OFFICE EQUIPMENT MAI	0	1,827	0	391	2,000	2,000
60-5319-20-50	SOFTWARE MAINTENANCE	0	0	0	0	0	75,498
	SUBTOTAL MAINTENANCE	2,750	2,013	2,750	391	2,750	78,248
60-5401-20-50	COMMUNICATIONS	2,000	0	2,000	0	0	0
60-5403-20-50	GENERAL INSURANCE	695	84	695	71	695	736
60-5404-20-50	PROFESSIONAL FEES	40,000	25,091	40,000	10,701	36,267	42,448
60-5406-20-50	TRAINING	1,800	308	1,800	100	1,800	1,800
60-5409-20-50	CONTRACTUAL SERVICES	44,000	44,139	44,000	27,506	44,000	45,000
60-5460-20-50	MAIN FRAME SOFTWARE	7,500	5,785	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	91	750	399	750	750
	SUBTOTAL SERVICES	101,045	75,498	101,045	44,562	95,312	102,534
60-6506-20-50	SOFTWARE	0	0	125,000	28,166	125,000	0
	SUBTOTAL CAPITAL	0	0	125,000	28,166	125,000	0
	TOTAL CUSTOMER SERVICE	303,775	261,769	429,420	170,495	429,420	394,714

**CITY OF GAINESVILLE
BUDGET 2024-2025
WATER & SEWER FUND CUSTOMER SERVICE**



EXPENDITURE SUMMARY

CLASSIFICATION	2022-23	2022-23	2023-24	2023-24	2023-24	2024-25
	REVISED	ACTUAL	ADOPTED	ACTUAL	REVISED	PROPOSED
			BUDGET	SIX MONTHS	BUDGET	BUDGET
PERSONNEL	157,480	142,752	158,125	75,480	163,858	171,057
SUPPLIES	42,500	41,507	42,500	21,897	42,500	42,875
MAINTENANCE	2,750	2,013	2,750	391	2,750	78,248
SERVICES	101,045	75,498	101,045	44,562	95,312	102,534
MINOR CAPITAL	0	0	0	0	0	0
CAPITAL > \$15,000	0	0	125,000	28,166	125,000	0
TOTAL	303,775	261,769	429,420	170,495	429,420	394,714

WORKLOAD/DEMAND

	ACTUAL	ACTUAL	ACTUAL	BUDGET	ESTIMATED
	2021	2022	2023	2024	2025
NUMBER OF CUSTOMERS	6,190	6,250	6,300	6,400	6,500
NEW CONNECTS	1,485	1,500	1,500	1,500	1,500
DISCONNECTS	1,450	1,450	1,450	1,540	1,540
TRANSFERS	590	600	600	600	600
REREADS	350	350	350	350	350
BILLS GENERATED ANNUALLY	74,450	74,500	75,000	75,000	75,000

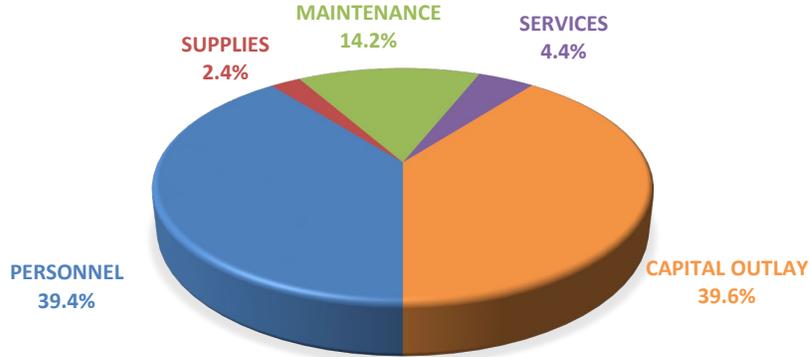
STAFFING

POSITION	ACTUAL	ACTUAL	ACTUAL	BUDGET	PROPOSED
	2021	2022	2023	2024	2025
WATER CUSTOMER SERVICE					
CUSTOMER SERVICE SUPERVISOR/BILLING CLERK	1	1	1	1	1
UTILITY SERVICE REPS	2	2	1	0	0
CUSTOMER SERVICE REPS	2	2	2	2	2
TOTAL WATER CUSTOMER SERVICE	5	5	4	3	3

**CITY OF GAINESVILLE
BUDGET 2024-2025
WATER & SEWER FUND DISTRIBUTION**

ACCOUNT NUMBER	DESCRPTION	2022-23 REVISED BUDGET	2022-23 ACTUAL	2023-24 ADOPTED BUDGET	2023-24 ACTUAL SIX MONTHS	2023-24 REVISED BUDGET	2024-25 PROPOSED BUDGET
60-5101-20-51	SALARIES	188,969	137,801	251,201	78,091	263,125	267,161
60-5106-20-51	OVERTIME	34,000	34,461	34,000	14,990	34,000	34,000
60-5107-20-51	HOLIDAY PAY	1,600	1,349	1,600	292	1,600	1,600
60-5110-20-51	LONGEVITY	900	900	1,200	1,080	1,080	1,380
60-5111-20-51	RETIREMENT	28,848	22,448	38,188	12,529	39,919	41,358
60-5112-20-51	FICA	17,290	13,288	22,301	7,239	22,647	23,646
60-5116-20-51	HEALTH/LIFE INSURANC	49,424	46,633	46,818	21,321	45,973	53,369
60-5118-20-51	WORKER COMPENSATION	5,324	3,999	6,413	2,027	6,530	5,131
60-5119-20-51	OTHER PAYROLL EXPENS	3,441	3,607	3,510	2,144	4,720	4,960
60-5121-20-51	ACCRUED VACATION BEN	0	863	0	0	0	0
60-5123-20-51	ACCRUED COMP-TIME BE	0	419	0	0	0	0
	SUBTOTAL SALARIES AND BENEFITS	329,796	265,766	405,231	139,714	419,594	432,605
60-5201-20-51	OFFICE SUPPLIES	1,200	514	1,200	370	800	800
60-5202-20-51	POSTAGE	0	0	0	60	60	60
60-5206-20-51	FUELS OILS LUBRICANT	18,000	18,319	15,000	9,634	19,000	19,000
60-5207-20-51	SMALL TOOLS AND INST	2,400	1,816	2,400	870	2,400	2,400
60-5209-20-51	CHEMICAL & MEDICAL S	600	265	600	230	400	400
60-5221-20-51	SAFETY SUPPLIES	2,000	855	2,000	735	1,500	2,000
60-5299-20-51	MISCELLANEOUS SUPPLI	1,500	852	1,500	196	1,500	1,500
	SUBTOTAL SUPPLIES	25,700	22,621	22,700	12,094	25,660	26,160
60-5304-20-51	MACHINERY & EQUIPMEN	7,979	7,907	7,000	6,478	11,000	7,000
60-5305-20-51	VEHICLE MAINTENANCE	5,000	1,769	5,000	82	4,000	5,000
60-5308-20-51	WATER/SEWER MAINS MA	126,000	113,053	100,000	39,383	100,000	100,000
60-5310-20-51	STREETS ROAD & BRIDG	58,000	63,060	36,000	21,311	66,254	36,000
60-5313-20-51	METER MAINTENANCE	4,000	1,534	4,000	0	2,000	4,000
60-5399-20-51	MISCELLANEOUS MAINT	4,500	4,500	4,500	0	4,500	4,500
	SUBTOTAL MAINTENANCE	205,479	191,823	156,500	67,254	187,754	156,500
60-5401-20-51	COMMUNICATIONS	15,980	16,336	15,980	15,050	17,208	17,208
60-5403-20-51	GENERAL INSURANCE	3,992	4,081	3,992	2,083	3,992	4,047
60-5404-20-51	PROFESSIONAL FEES	15,500	15,438	11,500	589	15,713	16,000
60-5405-20-51	ADVERTISING	500	20	500	0	500	500
60-5406-20-51	TRAINING	3,800	3,728	3,800	762	3,800	3,800
60-5409-20-51	CONTRACTUAL SERVICES	988	4,260	0	22,810	22,810	0
60-5411-20-51	MACHINERY AND EQUIPM	1,800	1,706	1,800	0	1,800	1,800
60-5455-20-51	UNIFORM PURCHASE/REN	3,200	3,173	3,200	1,567	3,200	3,200
60-5499-20-51	MISCELLANEOUS SERVIC	2,000	11	2,000	548	2,000	2,000
	SUBTOTAL SERVICES	47,760	48,752	42,772	43,408	71,023	48,555
60-6504-20-51	MACHINERY & EQUIPMEN	0	0	0	0	0	161,000
60-6505-20-51	MOTOR VEHICLES	59,021	59,021	0	0	0	0
60-6509-20-51	MAINS & SERVICES	0	0	100,000	403	100,000	165,000
60-6512-20-51	METERS	157,452	161,895	200,000	74,517	200,000	88,500
60-6513-20-51	HYDRANTS	15,000	14,599	20,000	0	20,000	20,000
	SUBTOTAL CAPITAL	231,473	235,515	320,000	74,919	320,000	434,500
	WATER DISTRIBUTION OPERATIONS	840,208	764,478	947,203	337,390	1,024,031	1,098,320

**CITY OF GAINESVILLE
BUDGET 2024-2025
WATER & SEWER FUND DISTRIBUTION**



EXPENDITURE SUMMARY

CLASSIFICATION	2022-23	2022-23	2023-24	2023-24	2023-24	2024-25
	REVISED	ACTUAL	ADOPTED	ACTUAL	REVISED	PROPOSED
	BUDGET			SIX MONTHS	BUDGET	BUDGET
PERSONNEL	329,796	265,766	405,231	139,714	419,594	432,605
SUPPLIES	25,700	22,621	22,700	12,094	25,660	26,160
MAINTENANCE	205,479	191,823	156,500	67,254	187,754	156,500
SERVICES	47,760	48,752	42,772	43,408	71,023	48,555
MINOR EQUIPMENT/PROJECTS	0	0	0	0	0	0
CAPITAL OUTLAY	231,473	235,515	320,000	74,919	320,000	434,500
TOTAL	840,208	764,478	947,203	337,390	1,024,031	1,098,320

WORKLOAD/DEMAND

	ACTUAL	ACTUAL	ACTUAL	BUDGET	PROPOSED
	2021	2022	2023	2024	2025
MASTER METERS INSTALLED	0	0	0	0	0
NEPTUNE METERS INSTALLED	290	134	7	7	7
METRON METERS INSTALLED	80	332	420	420	250
WATER LINE REPAIRS	21	37	57	57	57
WATER MAIN LEAK REPAIRS	83	96	118	118	118
WATER TAP INSTALLATIONS	3	7	12	12	12

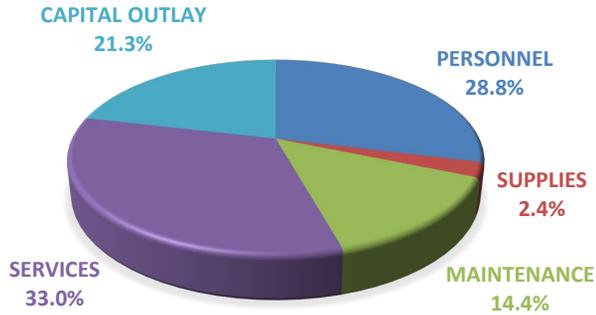
STAFFING

POSITION	ACTUAL	ACTUAL	ACTUAL	BUDGET	PROPOSED
	2021	2022	2023	2024	2025
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	1	1	1	1	1
TOTAL WATER DISTRIBUTION OP	6	6	6	6	6

**CITY OF GAINESVILLE
BUDGET 2024-2025
WATER & SEWER FUND PRODUCTION**

ACCOUNT NUMBER	DESCRIPTION	2022-23 REVISED BUDGET	2022-23 ACTUAL	2023-24 ADOPTED BUDGET	2023-24 ACTUAL SIX MONTHS	2023-24 REVISED BUDGET	2024-25 PROPOSED BUDGET
60-5101-21-52	SALARIES	214,719	213,882	223,154	99,174	213,882	231,263
60-5106-21-52	OVERTIME	22,000	23,843	22,000	9,407	22,000	22,000
60-5107-21-52	HOLIDAY PAY	7,812	8,787	8,000	5,144	8,000	8,000
60-5110-21-52	LONGEVITY	1,560	1,560	1,860	1,860	1,860	2,040
60-5111-21-52	RETIREMENT	31,468	31,721	34,017	15,249	32,826	35,847
60-5112-21-52	FICA	18,617	18,307	19,865	8,841	18,950	20,495
60-5114-21-52	UNEMPLOYMENT CLAIMS	0	0	0	0	0	0
60-5116-21-52	HEALTH/LIFE INSURANC	40,450	40,402	39,015	17,898	37,766	44,474
60-5118-21-52	WORKER COMPENSATION	5,908	5,846	5,713	2,534	5,439	4,447
60-5119-21-52	OTHER PAYROLL EXPENS	4,662	4,689	4,660	2,282	4,678	4,610
60-5121-21-52	ACCRUED VACATION BEN	0	1,565	0	0	0	0
60-5123-21-52	ACCRUED COMP-TIME BE	0	(941)	0	0	0	0
	SUBTOTAL SALARIES AND BENEFITS	347,196	349,661	358,284	162,390	345,401	373,176
60-5201-21-52	OFFICE SUPPLIES	650	512	650	1	650	650
60-5206-21-52	FUELS OILS LUBRICANT	6,500	5,045	6,500	2,678	6,500	6,500
60-5209-21-52	CHEMICAL & MEDICAL S	21,000	41,438	21,683	4,918	21,683	21,683
60-5299-21-52	MISCELLANEOUS SUPPLI	2,600	2,376	2,600	543	2,600	2,600
	SUBTOTAL SUPPLIES	30,750	49,371	31,433	8,140	31,433	31,433
60-5304-21-52	MACHINERY & EQUIPMEN	2,000	1,105	2,000	412	2,000	3,000
60-5305-21-52	VEHICLE MAINTENANCE	6,000	1,048	6,000	0	6,000	6,000
60-5312-21-52	WEBER FIRE PROTECTIO	4,000	0	9,000	0	9,000	9,000
60-5399-21-52	MISCELLANEOUS MAINTENANCE	164,189	163,796	164,189	48,495	164,189	167,789
	SUBTOTAL MAINTENANCE	176,189	165,949	181,189	48,907	181,189	185,789
60-5401-21-52	COMMUNICATIONS	4,000	4,269	4,000	2,276	4,548	4,000
60-5403-21-52	GENERAL INSURANCE	27,545	17,617	27,545	15,600	27,545	27,820
60-5404-21-52	PROFESSIONAL FEES	5,000	5,000	5,000	70	5,000	5,000
60-5405-21-52	ADVERTISING	2,000	2,000	2,000	0	2,000	2,000
60-5406-21-52	TRAINING	3,604	3,604	3,500	923	3,500	4,500
60-5408-21-52	ELECTRIC UTILITY SER	309,089	275,900	309,089	127,677	280,000	283,000
60-5409-21-52	CONTRACTUAL SERVICES	20,000	7,588	20,000	3,246	17,665	20,000
60-5417-21-52	INSPECTION AND PERMI	65,000	61,757	75,000	49,155	75,000	75,000
60-5455-21-52	UNIFORM PURCHASE/REN	2,750	2,542	2,750	777	2,750	2,750
60-5499-21-52	MISCELLANEOUS SERVIC	3,250	1,921	3,250	1,071	3,250	3,250
	SUBTOTAL SERVICES	442,238	382,199	452,134	200,794	421,258	427,320
60-6505-21-52	MOTOR VEHICLES	0	0	62,845	55,479	62,845	0
60-6507-21-52	IMPROVEMENTS OTHER T	248,522	248,553	183,048	136,034	183,048	276,041
	SUBTOTAL MACHINERY & EQUIPMENT	248,522	248,553	245,893	191,513	245,893	276,041
	WATER PRODUCTION	1,244,895	1,195,732	1,268,933	611,744	1,225,174	1,293,759

**CITY OF GAINESVILLE
BUDGET 2024-2025
WATER & SEWER FUND PRODUCTION**



EXPENDITURE SUMMARY

CLASSIFICATION	2022-23	2022-23	2023-24	2023-24	2023-24	2024-25
	REVISED	ACTUAL	ADOPTED	ACTUAL	REVISED	PROPOSED
			BUDGET	SIX MONTHS	BUDGET	BUDGET
PERSONNEL	347,196	349,661	358,284	162,390	345,401	373,176
SUPPLIES	30,750	49,371	31,433	8,140	31,433	31,433
MAINTENANCE	176,189	165,949	181,189	48,907	181,189	185,789
SERVICES	442,238	382,199	452,134	200,794	421,258	427,320
CAPITAL OUTLAY	248,522	248,553	245,893	191,513	245,893	276,041
TOTAL	1,244,895	1,195,732	1,268,933	611,744	1,225,174	1,293,759

WORKLOAD/DEMAND

	ACTUAL	ACTUAL	ACTUAL	BUDGET	PROPOSED
	2021	2022	2023	2024	2025
SAMPLES TAKEN	204	256	243	243	243

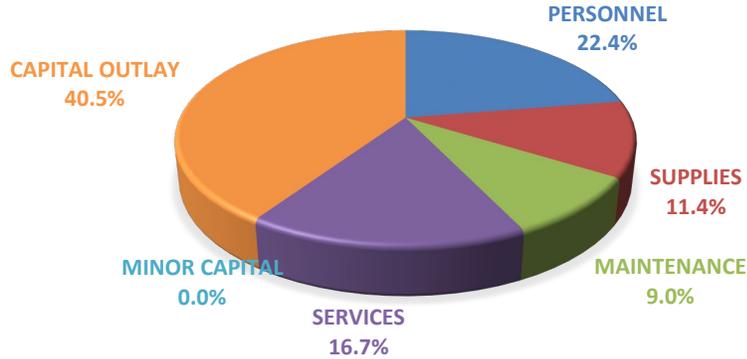
STAFFING

POSITION	ACTUAL	ACTUAL	ACTUAL	BUDGET	PROPOSED
	2021	2022	2023	2024	2025
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 2024-2025
WATER & SEWER FUND MOSS LAKE PRODUCTION**

ACCOUNT NUMBER	DESCRIPTION	2022-23 REVISED BUDGET	2022-23 ACTUAL	2023-24 ADOPTED BUDGET	2023-24 ACTUAL SIX MONTHS	2023-24 REVISED BUDGET	2024-25 PROPOSED BUDGET
60-5101-21-53	SALARIES	117,147	116,583	121,829	58,870	123,591	128,297
60-5106-21-53	OVERTIME	28,080	14,064	28,080	10,866	28,080	28,080
60-5107-21-53	HOLIDAY PAY	5,848	5,745	6,000	3,794	6,000	6,000
60-5110-21-53	LONGEVITY	420	420	600	600	600	780
60-5111-21-53	RETIREMENT	19,289	17,438	20,786	9,766	21,089	22,153
60-5112-21-53	FICA	11,638	10,445	12,138	5,679	12,198	12,666
60-5116-21-53	HEALTH/LIFE INSURANC	19,927	16,479	23,409	7,737	19,388	26,684
60-5118-21-53	WORKER COMPENSATION	3,604	3,196	3,491	1,578	3,449	2,748
60-5119-21-53	OTHER PAYROLL EXPENS	2,160	2,154	2,160	1,102	2,353	2,410
60-5121-21-53	ACCRUED VACATION BEN	0	638	0	0	0	0
60-5123-21-53	ACCRUED COMP-TIME BE	0	22	0	0	0	0
	SUBTOTAL SALARIES AND BENEFITS	208,113	187,183	218,493	99,990	216,748	229,818
60-5201-21-53	OFFICE SUPPLIES	700	594	700	437	700	700
60-5206-21-53	FUELS OILS LUBRICANT	20,625	16,284	20,625	6,718	20,625	20,625
60-5207-21-53	SMALL TOOLS AND INST	1,300	761	1,300	35	1,300	1,300
60-5208-21-53	CLEANING SUPPLIES	850	676	850	394	850	850
60-5209-21-53	CHEMICAL & MEDICAL S	69,300	84,114	69,300	45,665	99,300	79,300
60-5221-21-53	SAFETY SUPPLIES	900	493	600	371	600	600
60-5223-21-53	LABORATORY SUPPLIES	9,630	9,467	7,630	6,317	7,630	10,000
60-5299-21-53	MISCELLANEOUS SUPPLI	3,000	2,090	3,000	1,023	2,700	3,000
	SUBTOTAL SUPPLIES	106,305	114,477	104,005	60,959	133,705	116,375
60-5304-21-53	MACHINERY & EQUIPMEN	3,000	2,050	3,000	271	3,000	14,000
60-5305-21-53	VEHICLE MAINTENANCE	8,075	3,057	8,075	992	7,000	8,075
60-5307-21-53	WATER/SEWER PLANT MA	47,000	45,690	42,000	23,470	42,000	67,000
60-5399-21-53	MISCELLANEOUS MAINTE	3,500	3,269	3,500	633	3,500	3,500
	SUBTOTAL MAINTENANCE	61,575	54,067	56,575	25,366	55,500	92,575
60-5401-21-53	COMMUNICATIONS	5,800	5,846	5,800	2,248	5,800	5,900
60-5403-21-53	GENERAL INSURANCE	8,288	17,124	8,288	5,727	8,288	8,288
60-5404-21-53	PROFESSIONAL FEES	48,036	16,226	57,536	13,242	50,000	57,536
60-5405-21-53	ADVERTISING	1,000	1,000	1,000	0	1,000	1,000
60-5406-21-53	TRAINING	2,600	2,642	2,600	139	2,600	2,600
60-5408-21-53	ELECTRIC UTILITY SER	51,005	65,022	51,005	15,734	65,000	66,000
60-5409-21-53	CONTRACTUAL SERVICES	9,000	275	9,000	0	4,000	9,000
60-5417-21-53	INSPECTION AND PERMI	2,000	995	2,000	0	2,000	14,250
60-5455-21-53	UNIFORM PURCHASE/REN	1,800	1,173	1,800	499	1,800	1,800
60-5499-21-53	MISCELLANEOUS SERVIC	4,228	4,228	4,228	0	4,228	4,228
	SUBTOTAL SERVICES	133,757	114,531	143,257	37,589	144,716	170,602
60-5504-21-53	MACHINERY & EQUIPMEN	0	0	9,975	0	9,975	0
	SUBTOTAL CAPITAL	0	0	9,975	0	9,975	0
60-6507-21-53	IMPROVEMENTS OTHER T	229,000	0	356,115	0	356,115	415,000
	SUBTOTAL MACHINERY AND EQUIPMENT	229,000	0	356,115	0	356,115	415,000
	MOSS LK PUMP STAT/TREAT PLANT	738,750	470,258	888,420	223,904	916,759	1,024,370

**CITY OF GAINESVILLE
BUDGET 2024-2025
WATER & SEWER FUND MOSS LAKE PRODUCTION**



EXPENDITURE SUMMARY

CLASSIFICATION	2022-23	2022-23	2023-24	2023-24	2023-24	2024-25
	REVISED	ACTUAL	ADOPTED BUDGET	ACTUAL SIX MONTHS	REVISED BUDGET	PROPOSED BUDGET
PERSONNEL	208,113	187,183	218,493	99,990	216,748	229,818
SUPPLIES	106,305	114,477	104,005	60,959	133,705	116,375
MAINTENANCE	61,575	54,067	56,575	25,366	55,500	92,575
SERVICES	133,757	114,531	143,257	37,589	144,716	170,602
MINOR CAPITAL	0	0	9,975	0	9,975	0
CAPITAL OUTLAY	229,000	0	356,115	0	356,115	415,000
TOTAL	738,750	470,258	888,420	223,904	916,759	1,024,370

WORKLOAD/DEMAND

	ACTUAL 2021	ACTUAL 2022	ACTUAL 2023	BUDGET 2024	PROPOSED 2025
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COMBINED WITH WATER PRODUCTION DEPARTMENT

STAFFING

POSITION	ACTUAL 2021	ACTUAL 2022	ACTUAL 2023	BUDGET 2024	PROPOSED 2025
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 2024-2025
WATER & SEWER FUND INDUSTRIAL PRE-TREATMENT**

ACCOUNT NUMBER	DESCRIPTION	2022-23 REVISED BUDGET	2022-23 ACTUAL	2023-24 ADOPTED BUDGET	2023-24 ACTUAL SIX MONTHS	2023-24 REVISED BUDGET	2024-25 PROPOSED BUDGET
60-5101-22-61	SALARIES	41,369	41,257	43,092	20,611	43,130	44,816
60-5106-22-61	OVERTIME	5,000	624	5,000	0	3,000	5,000
60-5107-22-61	HOLIDAY PAY	700	0	300	0	300	300
60-5110-22-61	LONGEVITY	300	300	360	360	360	420
60-5111-22-61	RETIREMENT	6,010	5,356	6,452	2,753	6,229	6,862
60-5112-22-61	FICA	3,406	2,812	3,768	1,408	3,375	3,923
60-5116-22-61	HEALTH/LIFE INSURANC	8,239	8,229	7,803	3,860	7,969	8,895
60-5118-22-61	WORKER COMPENSATION	1,136	1,010	1,084	467	1,043	851
60-5119-22-61	OTHER PAYROLL EXPENS	500	499	500	261	650	750
60-5121-22-61	ACCRUED VACATION BEN	0	954	0	0	0	0
60-5123-22-61	ACCRUED COMP-TIME BE	0	(264)	0	0	0	0
	SUBTOTAL SALARIES AND BENEFITS	66,660	60,775	68,359	29,720	66,056	71,817
60-5201-22-61	OFFICE SUPPLIES	1,100	1,063	1,100	426	1,100	1,100
60-5202-22-61	POSTAGE	0	4	0	22	22	22
60-5206-22-61	FUELS OILS LUBRICANT	1,500	1,460	1,500	472	1,500	1,500
60-5299-22-61	MISCELLANEOUS SUPPLI	2,200	2,136	2,200	1,185	2,200	2,200
	SUBTOTAL SUPPLIES	4,800	4,662	4,800	2,104	4,822	4,822
60-5305-22-61	VEHICLE MAINTENANCE	600	532	600	137	600	600
60-5306-22-61	INSTRUMENT MAINTENAN	1,000	0	1,000	0	1,000	1,000
60-5399-22-61	MISCELLANEOUS MAINT	800	436	800	0	800	800
	SUBTOTAL MAINTENANCE	2,400	968	2,400	137	2,400	2,400
60-5401-22-61	COMMUNICATIONS	732	501	732	209	732	732
60-5403-22-61	GENERAL INSURANCE	600	297	600	156	600	600
60-5404-22-61	PROFESSIONAL FEES	15,608	10,297	15,608	11,438	15,608	23,000
60-5406-22-61	TRAINING	1,200	685	1,200	702	1,200	1,200
60-5409-22-61	CONTRACTUAL SERVICES	7,400	5,449	7,400	0	7,400	7,400
60-5499-22-61	MISCELLANEOUS SERVIC	500	484	500	0	500	500
	SUBTOTAL SERVICES	26,040	17,713	26,040	12,505	26,040	33,432
60-6505-22-61	MOTOR VEHICLES	0	0	0	0	0	0
	TOTAL CAPITAL ASSETS	0	0	0	0	0	0
	INDUSTRIAL PRE-TREATMENT	99,900	84,118	101,599	44,466	99,318	112,471

**CITY OF GAINESVILLE
BUDGET 2024-2025
WATER & SEWER FUND INDUSTRIAL PRE-TREATMENT**



EXPENDITURE SUMMARY

CLASSIFICATION	2022-23	2022-23	2023-24	2023-24	2023-24	2024-25
	REVISED	ACTUAL	ADOPTED BUDGET	ACTUAL SIX MONTHS	REVISED BUDGET	PROPOSED BUDGET
PERSONNEL	66,660	60,775	68,359	29,720	66,056	71,817
SUPPLIES	4,800	4,662	4,800	2,104	4,822	4,822
MAINTENANCE	2,400	968	2,400	137	2,400	2,400
SERVICES	26,040	17,713	26,040	12,505	26,040	33,432
CAPITAL	0	0	0	0	0	0
TOTAL	99,900	84,118	101,599	44,466	99,318	112,471

WORKLOAD/DEMAND

	ACTUAL	ACTUAL	ACTUAL	BUDGET	PROPOSED
	2021	2022	2023	2024	2025
CATEGORICAL BUSINESSES PERMITTED	1	1	1	1	1
SIU'S PERMITTED	2	2	2	2	2

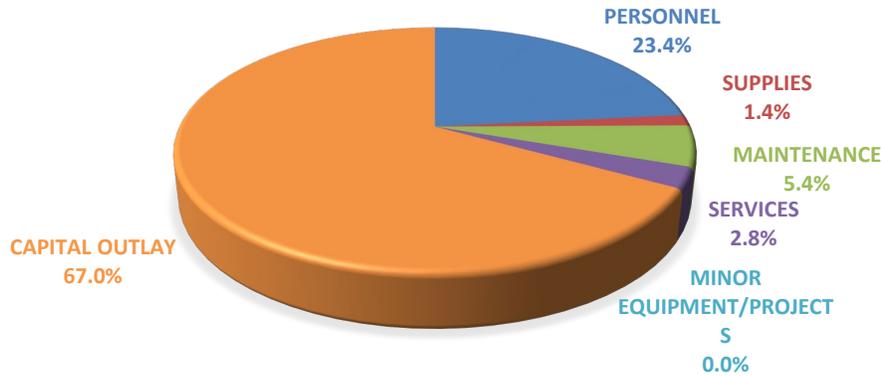
STAFFING

POSITION	ACTUAL	ACTUAL	ACTUAL	BUDGET	PROPOSED
	2021	2022	2023	2024	2025
INDUSTRIAL WASTE					
INDUSTRIAL WASTE OFFICER	1	1	1	1	1
TOTAL INDUSTRIAL WASTE	1	1	1	1	1

**CITY OF GAINESVILLE
BUDGET 2024-2025
WATER & SEWER FUND WASTEWATER COLLECTION**

ACCOUNT NUMBER	DESCRIPTION	2022-23	2022-23	2023-24	2023-24	2023-24	2024-25
		REVISED BUDGET	ACTUAL	ADOPTED BUDGET	ACTUAL SIX MONTHS	REVISED BUDGET	PROPOSED BUDGET
60-5101-22-62	SALARIES	212,782	211,238	229,887	147,589	223,811	241,302
60-5106-22-62	OVERTIME	60,000	55,769	60,000	39,250	80,000	60,000
60-5107-22-62	HOLIDAY PAY	1,991	2,348	2,000	717	2,000	2,000
60-5110-22-62	LONGEVITY	240	240	420	420	420	660
60-5111-22-62	RETIREMENT	34,667	33,983	38,483	24,473	40,413	40,804
60-5112-22-62	FICA	20,616	19,795	22,473	13,932	23,399	23,330
60-5114-22-62	UNEMPLOYMENT CLAIMS	0	0	0	0	0	0
60-5116-22-62	HEALTH/LIFE INSURANC	37,089	26,793	54,621	21,167	49,929	62,263
60-5118-22-62	WORKER COMPENSATION	6,349	6,026	6,463	3,885	6,523	5,062
60-5119-22-62	OTHER PAYROLL EXPENS	1,130	1,126	1,460	706	1,299	1,000
60-5121-22-62	ACCRUED VACATION BEN	0	2,001	0	0	0	0
60-5123-22-62	ACCRUED COMP-TIME BE	0	1,568	0	0	0	0
	SUBTOTAL SALARIES AND BENEFITS	374,864	360,887	415,807	252,140	427,794	436,421
60-5201-22-62	OFFICE SUPPLIES	500	162	500	0	500	500
60-5202-22-62	POSTAGE	0	0	0	18	18	20
60-5206-22-62	FUELS OILS LUBRICANT	15,000	19,108	15,000	8,235	19,500	21,000
60-5207-22-62	SMALL TOOLS AND INST	1,500	728	1,500	359	1,500	1,500
60-5208-22-62	CLEANING SUPPLIES	0	0	0	0	0	0
60-5209-22-62	CHEMICAL & MEDICAL S	500	173	500	100	500	500
60-5221-22-62	SAFETY SUPPLIES	2,500	1,423	2,500	1,018	2,500	2,500
60-5299-22-62	MISCELLANEOUS SUPPLI	600	304	600	166	600	600
	SUBTOTAL SUPPLIES	20,600	21,898	20,600	9,895	25,118	26,620
60-5304-22-62	MACHINERY & EQUIPMEN	33,301	29,651	25,000	5,769	25,000	25,000
60-5305-22-62	VEHICLE MAINTENANCE	11,000	5,489	11,000	3,777	9,000	9,000
60-5307-22-62	WATER/SEWER PLANT MA	4,198	4,198	9,500	0	9,500	9,500
60-5308-22-62	WATER/SEWER MAINS MA	35,000	35,694	35,000	5,137	35,000	35,000
60-5310-22-62	STREETS ROAD & BRIDG	24,880	26,168	19,000	4,180	19,000	19,000
60-5399-22-62	MISCELLANEOUS MAINT	3,328	3,328	3,328	0	3,328	3,328
	SUBTOTAL MAINTENANCE	111,707	104,529	102,828	18,863	100,828	100,828
60-5401-22-62	COMMUNICATIONS	3,600	1,681	3,600	813	3,600	1,800
60-5403-22-62	GENERAL INSURANCE	6,510	5,356	6,510	2,887	6,510	6,575
60-5404-22-62	PROFESSIONAL FEES	1,500	1,394	1,500	769	1,500	1,500
60-5405-22-62	ADVERTISING	2,000	717	2,000	0	2,000	2,000
60-5406-22-62	TRAINING	3,500	1,508	3,500	2,337	3,500	3,500
60-5408-22-62	ELECTRIC UTILITY SER	510	494	700	168	600	606
60-5409-22-62	CONTRACTUAL SERVICES	77,184	90,179	0	1,337	1,337	30,000
60-5411-22-62	MACHINERY AND EQUIPM	2,500	2,500	2,500	0	2,500	2,500
60-5455-22-62	UNIFORM PURCHASE/REN	2,900	1,993	2,900	1,921	2,900	2,900
60-5499-22-62	MISCELLANEOUS SERVIC	0	23	0	0	0	0
	SUBTOTAL SERVICES	100,204	105,846	23,210	10,231	24,447	51,381
60-6504-22-62	MACHINERY & EQUIPMEN	0	0	47,000	46,940	46,940	0
60-6505-22-62	MOTOR VEHICLES	155,000	0	52,250	49,284	52,250	0
60-6509-22-62	MAINS & SERVICES	58,000	57,966	28,000	49,593	77,593	1,250,000
	SUBTOTAL CAPITAL	213,000	57,966	127,250	145,818	176,783	1,250,000
	WASTEWATER COLLECTION	820,375	651,126	689,695	436,946	754,970	1,865,250

**CITY OF GAINESVILLE
BUDGET 2024-2025
WATER & SEWER FUND WASTEWATER COLLECTION**



EXPENDITURE SUMMARY

CLASSIFICATION	2022-23	2022-23	2023-24	2023-24	2023-24	2024-25
	REVISED	ACTUAL	ADOPTED BUDGET	ACTUAL SIX MONTHS	REVISED BUDGET	PROPOSED BUDGET
PERSONNEL	374,864	360,887	415,807	252,140	427,794	436,421
SUPPLIES	20,600	21,898	20,600	9,895	25,118	26,620
MAINTENANCE	111,707	104,529	102,828	18,863	100,828	100,828
SERVICES	100,204	105,846	23,210	10,231	24,447	51,381
MINOR EQUIPMENT/PROJECTS	0	0	0	0	0	0
CAPITAL OUTLAY	213,000	57,966	127,250	145,818	176,783	1,250,000
TOTAL	820,375	651,126	689,695	436,946	754,970	1,865,250

WORKLOAD/DEMAND

	ACTUAL 2021	ACTUAL 2022	ACTUAL 2023	BUDGET 2024	PROPOSED 2025
SEWER MAIN BLOCKAGES	240	247	213	213	213
SEWER SERVICE LINE BLOCKAGES	219	258	292	292	292
SEWER TAP INSTALLATIONS	3	5	6	6	6

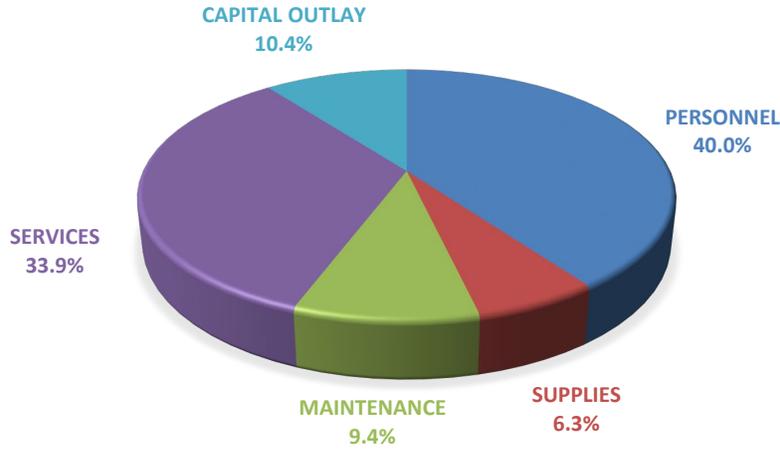
STAFFING

POSITION	ACTUAL 2021	ACTUAL 2022	ACTUAL 2023	BUDGET 2024	PROPOSED 2025
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	3	3	3	3	1
TOTAL WW COLLECTION	7	7	7	7	5

**CITY OF GAINESVILLE
BUDGET 2024-2025
WATER & SEWER FUND WASTEWATER TREATMENT PLANT**

ACCOUNT NUMBER	DESCRIPTION	2022-23 REVISED BUDGET	2022-23 ACTUAL	2023-24 ADOPTED BUDGET	2023-24 ACTUAL SIX MONTHS	2023-24 REVISED BUDGET	2024-25 PROPOSED BUDGET
60-5101-22-63	SALARIES	256,957	250,699	271,681	129,588	271,832	282,787
60-5106-22-63	OVERTIME	20,000	9,357	20,000	3,752	20,000	20,000
60-5107-22-63	HOLIDAY PAY	6,000	5,696	6,000	2,698	6,000	6,000
60-5110-22-63	LONGEVITY	720	720	960	840	840	1,200
60-5111-22-63	RETIREMENT	36,102	33,933	39,634	18,042	39,925	42,329
60-5112-22-63	FICA	21,363	19,550	23,145	10,104	22,636	24,201
60-5116-22-63	HEALTH/LIFE INSURANC	46,717	44,623	46,818	23,157	47,809	53,369
60-5118-22-63	WORKER COMPENSATION	6,809	6,359	6,656	3,035	6,659	5,252
60-5119-22-63	OTHER PAYROLL EXPENS	4,010	3,999	3,910	2,217	5,451	6,370
60-5121-22-63	ACCRUED VACATION BEN	0	1,514	0	0	0	0
60-5123-22-63	ACCRUED COMP-TIME BE	0	(868)	0	0	0	0
	SUBTOTAL SALARIES AND BENEFITS	398,678	375,581	418,804	193,433	421,152	441,508
60-5201-22-63	OFFICE SUPPLIES	1,400	638	1,400	662	1,400	1,400
60-5202-22-63	POSTAGE	200	206	200	37	200	200
60-5206-22-63	FUELS OILS LUBRICANT	8,000	5,195	8,000	3,495	8,000	8,000
60-5207-22-63	SMALL TOOLS AND INST	1,000	637	1,000	376	1,000	1,000
60-5208-22-63	CLEANING SUPPLIES	2,600	2,260	2,600	1,201	2,600	2,600
60-5209-22-63	CHEMICAL & MEDICAL S	84,367	80,566	43,000	6,930	43,000	25,000
60-5212-22-63	BOTANICAL & AGRICULT	900	725	900	0	900	900
60-5221-22-63	SAFETY SUPPLIES	2,200	2,532	2,200	1,313	2,200	2,200
60-5223-22-63	LABORATORY SUPPLIES	15,948	10,525	15,948	7,534	15,948	25,000
60-5226-22-63	ELECTRICAL SUPPLIES	2,800	41	2,800	0	2,800	2,800
60-5299-22-63	MISCELLANEOUS SUPPLI	950	819	950	410	950	950
	SUBTOTAL SUPPLIES	120,365	104,144	78,998	21,960	78,998	70,050
60-5302-22-63	BUILDING MAINTENANCE	8,000	7,799	8,000	2,662	11,500	11,500
60-5304-22-63	MACHINERY & EQUIPMEN	16,000	12,775	16,000	7,285	16,000	16,000
60-5305-22-63	VEHICLE MAINTENANCE	3,800	740	3,800	164	3,800	3,800
60-5306-22-63	INSTRUMENT MAINTENAN	13,476	12,348	13,476	0	13,476	13,476
60-5307-22-63	WATER/SEWER PLANT MA	109,000	93,360	59,000	6,022	59,000	59,000
60-5308-22-63	WATER/SEWER LINE MAI	0	0	0	1,025	0	0
60-5310-22-63	STREETS,ROAD & BRIDG	0	0	2,000	0	0	0
60-5315-22-63	SIDEWALKS CURB & GUT	0	0	1,500	0	0	0
	SUBTOTAL MAINTENANCE	150,276	127,022	103,776	17,159	103,776	103,776
60-5401-22-63	COMMUNICATIONS	1,800	1,943	1,800	1,025	2,100	2,100
60-5403-22-63	GENERAL INSURANCE	34,125	41,293	34,125	7,774	34,125	36,111
60-5404-22-63	PROFESSIONAL FEES	19,500	10,723	19,500	7,307	19,500	19,500
60-5406-22-63	TRAINING	8,500	5,244	5,000	2,290	5,000	5,000
60-5408-22-63	ELECTRIC UTILITY SER	104,060	118,403	104,060	46,621	118,000	125,000
60-5409-22-63	CONTRACTUAL SERVICES	50,500	50,772	50,500	37,665	50,500	51,300
60-5411-22-63	MACHINERY AND EQUIPMENT RENTAL	0	0	0	0	0	18,000
60-5417-22-63	INSPECTION AND PERMI	25,940	25,940	25,941	25,940	25,941	25,941
60-5439-22-63	BIO-MONITORING---WWT	5,200	5,680	5,200	1,400	5,200	5,200
60-5441-22-63	SOLID WASTE UTILITY	18,436	9,028	17,539	16,398	37,539	60,000
60-5442-22-63	WATER/SEWER UTILITY	13,400	13,510	14,297	8,721	14,297	14,726
60-5446-22-63	STORM WATER UTILITY	46	45	46	23	46	46
60-5455-22-63	UNIFORM PURCHASE/REN	4,000	2,277	4,000	1,031	4,000	4,000
60-5460-22-63	OFFICE EQUIPMENT REN	1,800	1,735	1,800	714	1,800	1,800
60-5499-22-63	MISCELLANEOUS SERVIC	5,328	5,328	5,328	0	5,328	5,328
	SUBTOTAL SERVICES	292,635	291,922	289,136	156,908	323,376	374,052
60-6504-22-63	MACHINERY & EQUIPMEN	0	0	0	0	0	114,240
60-6507-22-63	IMPROVEMENTS OTHER T	0	0	40,000	0	40,000	0
	SUBTOTAL CAPITAL	0	0	40,000	0	40,000	114,240
	WWTP OPERATIONS	961,954	898,668	930,714	389,460	967,302	1,103,626

**CITY OF GAINESVILLE
BUDGET 2024-2025
WATER & SEWER FUND WASTEWATER TREATMENT PLANT**



EXPENDITURE SUMMARY

CLASSIFICATION	2022-23	2022-23	2023-24	2023-24	2023-24	2024-25
	REVISED	ACTUAL	ADOPTED BUDGET	ACTUAL SIX MONTHS	REVISED BUDGET	PROPOSED BUDGET
PERSONNEL	398,678	375,581	418,804	193,433	421,152	441,508
SUPPLIES	120,365	104,144	78,998	21,960	78,998	70,050
MAINTENANCE	150,276	127,022	103,776	17,159	103,776	103,776
SERVICES	292,635	291,922	289,136	156,908	323,376	374,052
CAPITAL OUTLAY	0	0	40,000	0	40,000	114,240
TOTAL	961,954	898,668	930,714	389,460	967,302	1,103,626

WORKLOAD/DEMAND

	ACTUAL 2021	ACTUAL 2022	ACTUAL 2023	BUDGET 2024	PROPOSED 2025
EQUIPMENT INSPECTION-MAN HOURS	2,150	2,275	2,180	2,180	2,180
SAMPLES COLLECTED & PROCESSED	2,935	2,933	2,468	2,468	2,468

STAFFING

POSITION	ACTUAL 2021	ACTUAL 2022	ACTUAL 2023	BUDGET 2024	PROPOSED 2025
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 2024-2025
WATER & SEWER FUND - NON-DEPARTMENTAL**

ACCOUNT NUMBER	DESCRIPTION	2022-23 REVISED BUDGET	2022-23 ACTUAL	2023-24 ADOPTED BUDGET	2023-24 ACTUAL SIX MONTHS	2023-24 REVISED BUDGET	2024-25 PROPOSED BUDGET
60-5499-50-99	MISCELLANEOUS SERVIC	3,000	2,400	3,000	0	3,000	3,000
60-5701-50-99	TRANSFER TO GENERAL	882,933	882,933	882,933	441,467	882,933	953,568
60-5701-50-99-STf	TRANSFER-GENERAL FUN	421,538	421,538	421,538	210,769	421,538	525,169
60-5713-50-99	TRANSFER TO FUND 13-	290,000	290,000	0	0	0	0
60-5766-50-99	TRANSFER TO WATER PR	0	351,464	0	0	0	0
60-5788-50-99	GTUA CONTRACT ADMINI	32,500	12,973	32,500	0	32,500	32,500
60-5789-50-99	GTUA 2012 CONTRACT R	64,528	64,528	68,956	34,478	68,956	68,272
60-5790-50-99	GTUA CONTRACT REV 20	296,908	296,908	296,876	148,438	296,876	296,754
60-5791-50-99	GTUA CONTRACT REV BO	151,018	151,018	148,282	74,141	148,282	150,460
60-5792-50-99	GTUA-TEXOMA WATER PR	291,049	291,049	292,720	139,873	292,720	293,981
60-5794-50-99	GTUA-2022 WTR LINE	183,000	181,281	188,610	94,305	188,610	190,937
	SUBTOTAL TRANSFERS	2,616,474	2,946,093	2,335,415	1,143,471	2,335,415	2,514,641
60-5111-99-99	NPL ADJUSTMENT	0	(93,041)	0	0	0	0
60-5198-99-99	PENSION ADJUSTMENT	0	0	0	0	0	700,000
60-5435-99-99	ACCRUED INTEREST EXP	0	211,608	0	0	0	0
60-5454-99-99	2020 GENERAL OBLIGAT	81,335	81,335	81,867	79,477	81,867	81,092
60-5473-99-99	2012 CO'S	29,739	29,739	29,688	26,673	29,688	29,732
60-5474-99-99	2013 CERT OF OBLIGAT	394,125	394,125	394,369	346,713	394,369	391,187
60-5476-99-99	2015 CO TAX AND REVE	656,063	656,063	653,813	560,094	653,813	655,906
60-5477-99-99	2016 GO DEBT REFUNDI	118,111	118,111	117,950	102,790	117,950	118,142
60-5478-99-99	2014 GO DEBT	121,689	121,689	122,049	103,253	122,049	122,265
60-5481-99-99	2017 REFUNDING GO'S	120,632	120,632	121,889	117,452	121,889	121,429
60-5483-99-99	2023 CO'S	0	0	727,215	505,596	727,215	730,863
60-5484-99-99	2024 CO BONDS	0	0	0	0	0	80,094
60-5499-99-99	MISCELLANEOUS SERVIC	7,000	24,537	7,000	2,400	7,000	7,000
	SUBTOTAL DEBT	1,528,694	1,664,797	2,255,840	1,844,446	2,255,840	3,037,710
	NON-DEPARTMENTAL	4,145,168	4,610,890	4,591,255	2,987,917	4,591,255	5,552,351

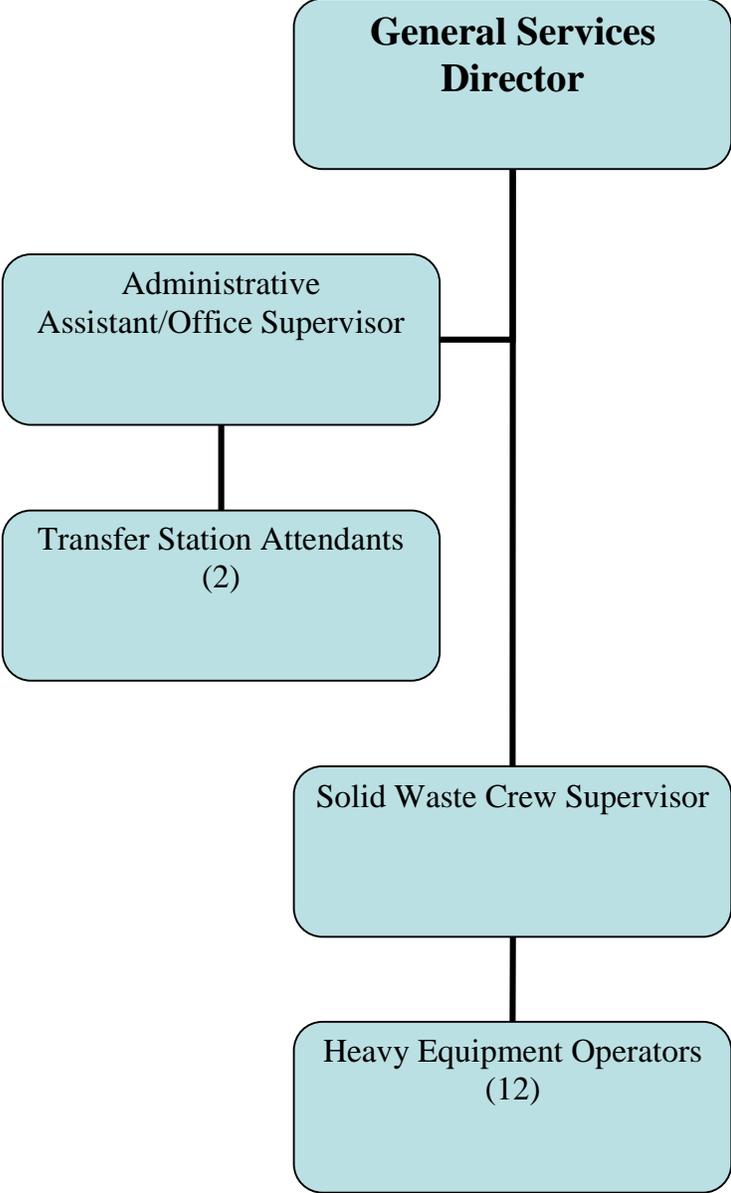


SOLID WASTE FUND

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, concern for customer’s satisfaction, and ensuring the public health & welfare. The General Services Solid Waste Division is operated in compliance with the Texas Commission on Environmental Quality rules and regulations.

Vision:

An experienced team of employees, integrating their diverse skills to manage our community’s solid waste system in an efficient, safe, environmentally sound and cost-effective manner, and supports the City of Gainesville General Services/Solid Waste Division.

Department Description:

The Solid Waste Division of the General Services Department now consists of four divisions that include residential garbage collection, landfill disposal long haul, commercial/multi-family, and the Transfer Station. Each division assists in ensuring the public health and safety of the community by providing full automation for once-a-week collection for residential and small commercial carts, and daily transporting of Municipal Solid Waste (MSW) to the TASWA landfill. Daily business commercial and roll-off service collection are also provided.

The Solid Waste Fund is one of the City’s enterprise funds. Solid Waste is currently a self-supporting operation.

Accomplishments:

- Purchased in 2020-2021, and received in 2022-2023: one (1) roll-off truck (AutoCar DC64 with Galfab 60K Hoist) was received on February 20, 2023, and placed in service immediately.
- GeoTab was installed in all Solid Waste trucks.
- Computer software Rubicon was installed in all Solid Waste vehicles.
- Participated in Careers on Wheels Event with Callisburg Elementary in March 2024.
- TCEQ Final Inspection for new Transfer Station facility in March 21, 2024.
- Installed camera on the inside/outside of scale house toward the citizen station.
- Participated in Touch a Truck event at the Farmers Market.
- Completed Audits – Commercial Dumpsters for Businesses.
- Completed Audits – Commercial/Residential Cart route.
- Grind wood waste and hauled wood mulch to Charlie Davis place.

Performance Measures	Actual 2021	Actual 2022	Actual 2023	Budgeted 2024	Budgeted 2025
Average number of daily roll-off customers	12	12	13	13	15
Rentals of roll-off customers	100	100	156	156	165
Roll-off containers pulled	1,400	1,400	1,450	1,500	1,600
Number of roll-off containers for deliveries	100	100	145	145	160
Number of roll-off customers per year	304	230	304	315	315
Average number for recycling materials hauled to Recycling Center	10 tons	10 tons	20 tons	84.425 tons	60.56 tons
Public outreach	9	9	9	9	9
Number of tons for residential customer per year	13,541	11,866	13,400	13,600	13,600
Number of tons for commercial customers per year	20,750	20,693	21,750	23,700	24,500
Number of trips to TASWA Landfill per year	2,142	3,020	3,000	3,100	3,100
Number of tons hauled to TASWA Landfill per year	29,018	33,000	34,000	33,900	35,000
Number of trucks loaded per year	1,706	1,650	1,660	1,800	1,934

(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 2022 -2023:

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

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

Objective for Goal 1:

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

Goal 3: Improve the visual appearance of Gainesville.

Objectives for Goal 3:

3.1 Bring 15 substandard structures into compliance with City codes (see Goal 6.1). (55-5409-10-15)

Goal 6: Provide a safe and prepared City.

Objectives for Goal 6

6.1 Bring 15 substandard structures into compliance with City codes (see Goal 3.1). (55-5409-10-15)

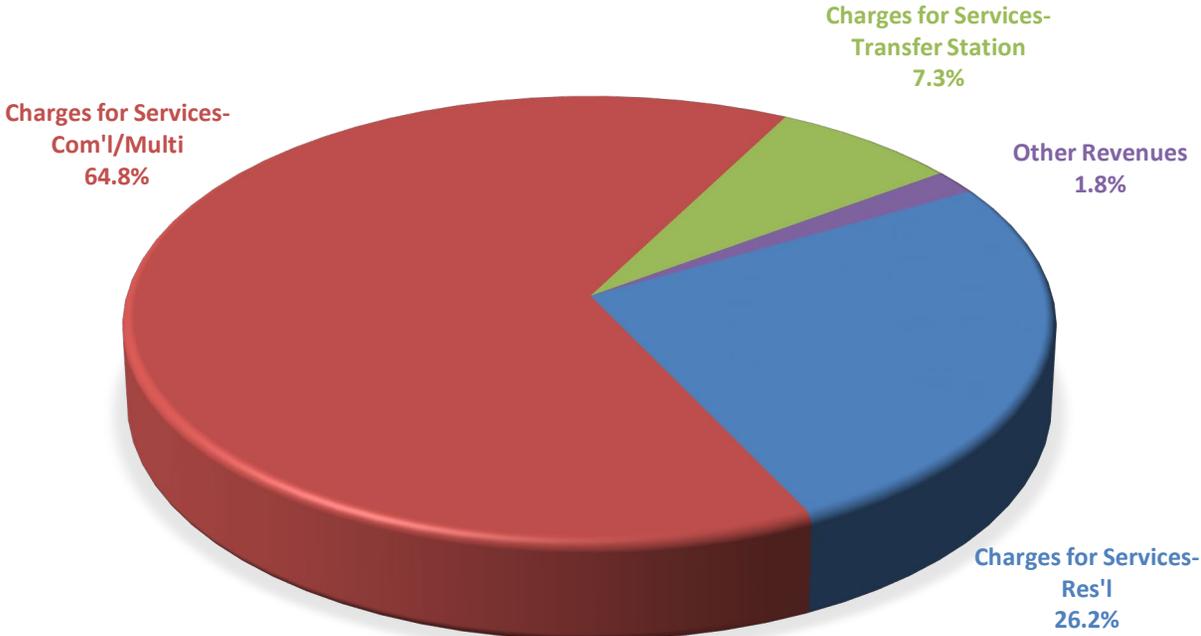
**CITY OF GAINESVILLE
BUDGET 2024-2025
SOLID WASTE FUND SUMMARY**

	2022-23 REVISED	2022-23 ACTUAL	2023-24 ADOPTED BUDGET	2023-24 ACTUAL SIX MONTHS	2023-24 REVISED BUDGET	2024-25 PROPOSED BUDGET
BEGINNING BALANCE OCTOBER 1	5,231,793	5,129,394	5,149,578	5,149,578	5,149,578	5,210,953
REVENUES	5,456,830	5,938,404	5,675,736	3,183,126	6,365,668	5,990,206
TOTAL FUNDS AVAILABLE	10,688,623	11,067,798	10,825,314	8,332,703	11,515,246	11,201,159
EXPENDITURES						
RESIDENTIAL	723,659	733,223	740,870	373,371	1,064,441	1,287,037
LANDFILL/DISPOSAL	2,356,051	2,111,189	2,154,245	898,400	2,287,772	2,538,216
COM'L/MULTIFAMILY	860,787	928,302	849,861	439,912	952,695	911,453
TRANSFER STATION	363,676	390,521	617,397	532,849	744,599	537,562
NON-DEPT'L	1,255,056	1,754,984	1,254,786	718,024	1,254,786	1,359,945
TOTAL EXPENDITURES	5,559,229	5,918,220	5,617,159	2,962,556	6,304,293	6,634,213
ENDING BALANCE SEPTEMBER 30	5,129,394	5,149,578	5,208,155	5,370,148	5,210,953	4,566,946
INCREASE/DECREASE IN FUND BALANCE	(102,399)	20,183	58,577	220,570	61,375	(644,007)

**CITY OF GAINESVILLE
BUDGET 2024-2025
SOLID WASTE FUND - REVENUES**

ACCOUNT NUMBER	DESCRIPTION	2022-23 REVISED BUDGET	2022-23 ACTUAL	2023-24 ADOPTED BUDGET	2023-24 ACTUAL SIX MONTHS	2023-24 REVISED BUDGET	2024-25 PROPOSED BUDGET
68-4621-00-00	PENALTIES	27,736	27,149	29,136	4,056	10,000	29,136
68-4650-00-00	SOLID WASTE REV-RESI	1,377,632	1,397,020	1,440,000	728,463	1,465,000	1,530,000
68-4651-00-00	SOLID WASTE REV-COM	139,644	148,966	154,000	76,928	154,000	160,000
68-4652-00-00	SOLID WASTE REV-MULT	46,000	45,726	47,800	22,371	45,000	47,000
68-4653-00-00	UNBILLED SOLID WASTE	0	12,369	0	0	0	0
68-4654-00-00	ROLL-OFF/COMPACT-RENT	118,956	136,230	138,300	81,752	160,000	144,500
68-4655-00-00	ROLL-OFF COMPACT-DEL	13,400	13,526	13,500	4,443	9,500	14,000
68-4656-00-00	ROLL-OFF/COMPACT-PULL	1,448,000	1,574,372	1,490,000	889,353	1,737,000	1,557,050
68-4660-00-00	TRANSFER STATION	310,320	419,828	390,000	279,074	648,000	436,000
68-4661-00-00	SMALL CONTAINER XPU	1,893,142	1,899,788	1,895,000	1,003,218	1,925,000	1,980,000
68-4662-00-00	CARDBOARD COLLECTION	27,000	30,518	38,000	21,089	38,000	39,520
68-4665-00-00	TRASH BAG SALES REVE	0	64	0	17	0	0
68-4698-00-00	AR CREDIT ADJUSTMENT	0	1,569	0	265	0	0
68-4699-00-00	UB CREDIT ADJUSTMENT	(50,000)	(63,930)	(50,000)	(26,336)	(52,000)	(52,000)
	SUBTOTAL COLLECTION/DISPOSAL FEES	5,351,830	5,643,194	5,585,736	3,084,693	6,139,500	5,885,206
68-4701-00-00	INTEREST REVENUE	95,000	154,752	80,000	88,263	169,000	95,000
68-4703-00-00	GAIN ON DISPOSITION/	0	(65,723)	0	0	46,168	0
68-4709-00-00	MISCELLANEOUS REVENU	10,000	206,181	10,000	10,169	11,000	10,000
	SUBTOTAL OTHER REVENUES	105,000	295,210	90,000	98,433	226,168	105,000
	TOTAL REVENUES	5,456,830	5,938,404	5,675,736	3,183,126	6,365,668	5,990,206

CITY OF GAINESVILLE
BUDGET 2024-2025
SOLID WASTE FUND - REVENUES

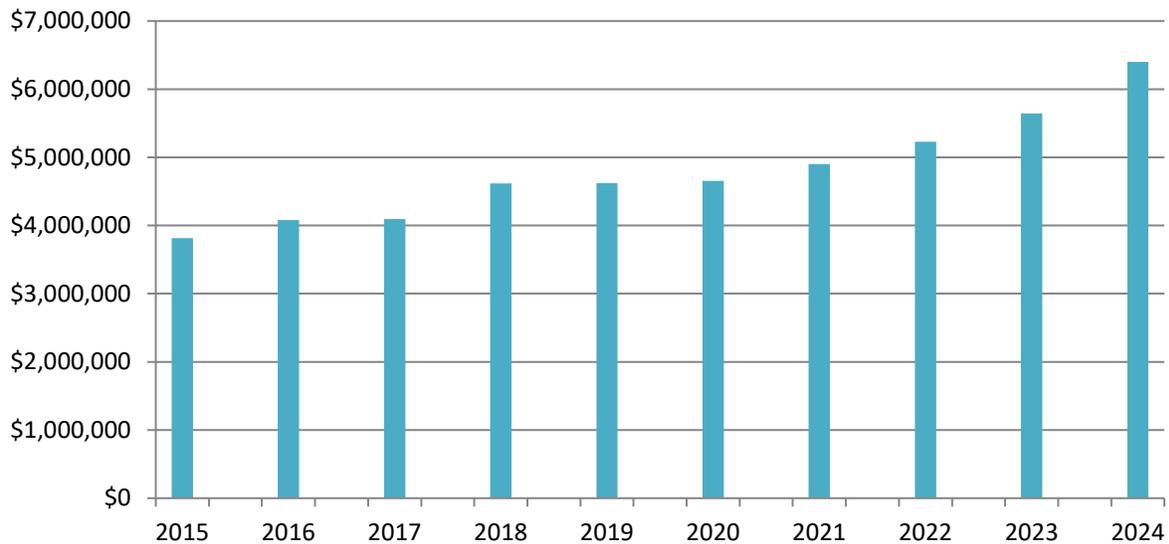


Solid Waste Fund Revenues

REVENUE ASSUMPTIONS

The FY 2025 Solid Waste Fund revenue budget modestly projects revenues increasing by \$314,470 or approximately 5.5% from the adopted FY 2024 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.

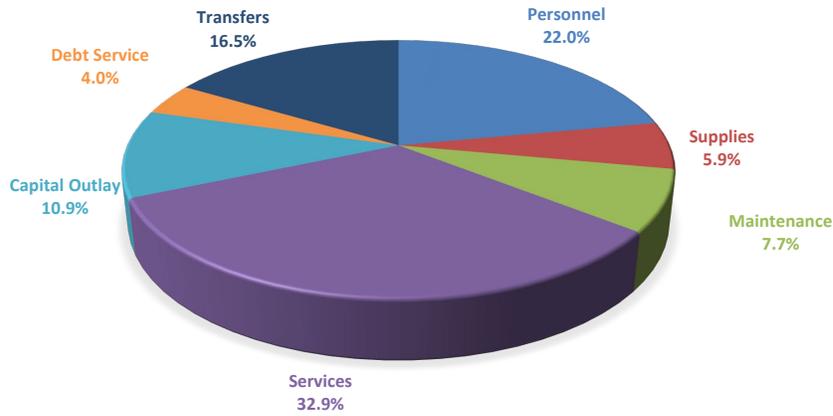
Solid Waste Revenues



(2024 represents preliminary unaudited numbers.)

**SOLID WASTE FUND
EXPENSES BY TYPE & DEPARTMENT
BUDGET 2024-2025**

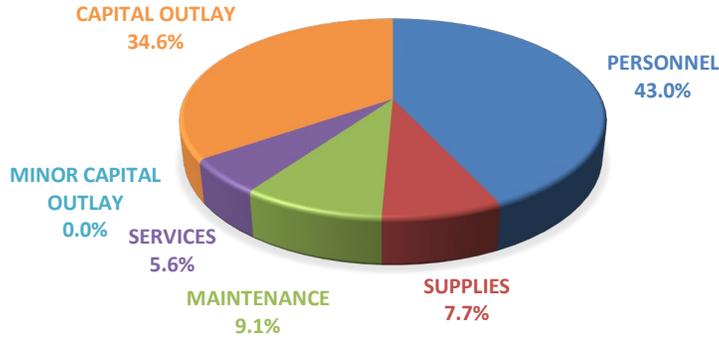
Department	Personnel	Supplies	Maintenance	Services	Minor Equip/Proj	Capital Outlay	Debt Service	Transfers	Total
Residential Collection	553,581	99,000	117,700	71,656	0	445,100	0	0	1,287,037
Landfill Disposal Long Haul	376,105	93,200	144,000	1,911,611	0	13,300	0	0	2,538,216
Commercial/Multifamily Collection	395,986	147,000	164,500	108,000	0	95,967	0	0	911,453
Transfer Station	135,973	53,050	82,100	94,439	0	172,000	0	0	537,562
Non-Departmental	0	0	0	0	0	0	266,088	1,093,857	1,359,945
Totals	1,461,645	392,250	508,300	2,185,706	0	726,367	266,088	1,093,857	6,634,213



**CITY OF GAINESVILLE
BUDGET 2024-2025
SOLID WASTE FUND RESIDENTIAL COLLECTIONS**

ACCOUNT NUMBER	DESCRIPTION	2022-23	2022-23	2023-24	2023-24	2023-24	2024-25
		REVISED BUDGET	ACTUAL	ADOPTED BUDGET	ACTUAL SIX MONTHS	REVISED BUDGET	PROPOSED BUDGET
68-5101-23-33	SALARIES	339,350	335,742	363,232	176,314	372,853	390,222
68-5106-23-33	OVERTIME	15,872	18,633	15,000	11,358	14,156	8,000
68-5107-23-33	HOLIDAY PAY	1,500	1,163	1,500	1,496	2,058	1,500
68-5110-23-33	LONGEVITY	3,480	3,480	3,120	3,120	3,120	3,480
68-5111-23-33	RETIREMENT	45,391	45,241	50,319	25,014	51,608	54,117
68-5112-23-33	FICA	26,798	26,114	29,385	13,899	29,093	30,941
68-5116-23-33	HEALTH/LIFE INSURANC	48,749	50,073	46,844	26,337	50,990	53,392
68-5118-23-33	WORKER COMPENSATION	13,528	13,286	13,434	6,582	13,544	10,669
68-5119-23-33	OTHER PAYROLL EXPENS	1,505	1,502	1,260	609	1,263	1,260
68-5123-23-33	ACCRUED COMP-TIME BE	0	2,814	0	0	0	0
	SUBTOTAL SALARIES AND BENEFITS	496,173	502,795	524,094	264,729	538,685	553,581
68-5201-23-33	OFFICE SUPPLIES	3,000	2,047	3,000	1,083	3,000	3,000
68-5202-23-33	POSTAGE	500	694	500	414	500	500
68-5204-23-33	BIND PRTING & REPROD	2,000	3,784	2,000	6,733	9,000	2,000
68-5206-23-33	FUELS OILS LUBRICANT	80,000	77,385	82,000	30,681	85,000	90,000
68-5299-23-33	MISCELLANEOUS SUPPLI	4,500	4,520	3,500	3,424	5,000	3,500
	SUBTOTAL SUPPLIES	90,000	88,431	91,000	42,334	102,500	99,000
68-5302-23-33	BUILDING MAINTENANCE	12,000	11,554	10,000	7,359	16,000	28,000
68-5303-23-33	GROUNDS MAINTENANCE	150	795	0	0	0	0
68-5304-23-33	MACHINERY & EQUIPMEN	72,500	78,992	45,000	31,239	220,000	70,000
68-5305-23-33	VEHICLE MAINTENANCE	1,500	3,082	1,500	987	1,800	1,500
68-5309-23-33	OFFICE EQUIPMENT MAI	1,200	1,048	1,200	2,878	3,500	1,200
68-5319-23-33	SOFTWARE MAINTENANCE	17,000	11,017	17,000	6,518	21,000	17,000
	SUBTOTAL MAINTENANCE	104,350	106,534	74,700	48,981	262,300	117,700
68-5401-23-33	COMMUNICATIONS	7,500	5,978	7,500	4,676	8,600	8,600
68-5402-23-33	DUES & SUBSCRIPTIONS	250	0	250	0	250	250
68-5403-23-33	GENERAL INSURANCE	9,660	14,326	11,100	2,975	6,000	6,000
68-5404-23-33	PROFESSIONAL FEES	1,500	1,153	3,000	240	1,500	1,500
68-5405-23-33	ADVERTISING	2,500	2,596	2,500	1,121	2,500	2,500
68-5406-23-33	TRAINING	3,600	3,325	3,600	3,912	6,500	3,600
68-5409-23-33	CONTRACTUAL SERVICES	0	0	0	0	0	0
68-5411-23-33	MACHINERY AND EQUIPM	0	0	15,000	0	125,000	40,000
68-5440-23-33	NATURAL GAS UTILITY	3,606	1,046	3,606	920	3,606	3,606
68-5455-23-33	UNIFORM PURCHASE/REN	2,220	2,657	2,220	2,067	2,800	2,800
68-5460-23-33	OFFICE EQUIPMENT REN	1,000	589	1,000	272	1,000	1,000
68-5499-23-33	MISCELLANEOUS SERVIC	1,300	3,794	1,300	1,142	3,200	1,800
	SUBTOTAL SERVICE	33,136	35,463	51,076	17,326	160,956	71,656
68-6504-23-33	MACHINERY & EQUIPMEN	0	0	0	0	0	445,100
	SUBTOTAL MACHINERY & EQUIPMENT	0	0	0	0	0	445,100
	RESIDENTIAL OPERATIONS	723,659	733,223	740,870	373,371	1,064,441	1,287,037

**CITY OF GAINESVILLE
BUDGET 2024-2025
SOLID WASTE FUND RESIDENTIAL COLLECTIONS**



EXPENDITURE SUMMARY

CLASSIFICATION	2022-23	2022-23	2023-24	2023-24	2023-24	2024-25
	REVISED BUDGET	ACTUAL	ADOPTED BUDGET	ACTUAL SIX MONTHS	REVISED BUDGET	PROPOSED BUDGET
PERSONNEL	496,173	502,795	524,094	264,729	538,685	553,581
SUPPLIES	90,000	88,431	91,000	42,334	102,500	99,000
MAINTENANCE	104,350	106,534	74,700	48,981	262,300	117,700
SERVICES	33,136	35,463	51,076	17,326	160,956	71,656
MINOR CAPITAL OUTLAY	0	0	0	0	0	0
CAPITAL OUTLAY	0	0	0	0	0	445,100
TOTAL	723,659	733,223	740,870	373,371	1,064,441	1,287,037

WORKLOAD/DEMAND

	ACTUAL	ACTUAL	ACTUAL	ESTIMATED	ESTIMATED
	2021	2022	2023	2024	2025
RESIDENTIAL TONS PER YEAR	13,541	11,866	13,400	13,600	13,600

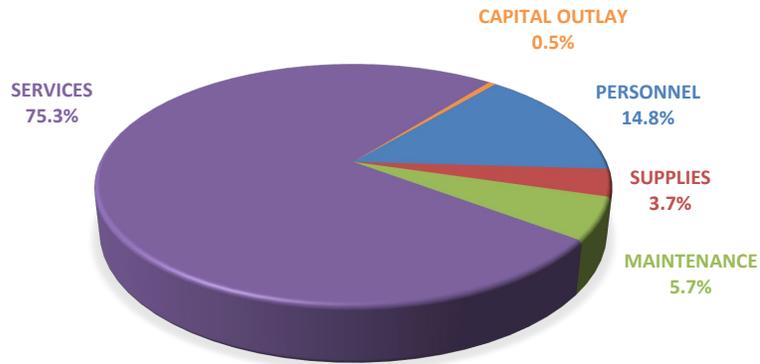
STAFFING

POSITION	ACTUAL	ACTUAL	ACTUAL	BUDGETED	PROPOSED
	2021	2022	2023	2024	2025
SW COLLECTIONS-RESIDENTIAL					
GENERAL SERVICES DIRECTOR		1	1	1	1
SOLID WASTE CREW SUPERVISOR		1	1	1	1
ADMINISTRATIVE ASSISTANT/OFFICE SUPERVISOR		1	1	1	1
HEAVY EQUIPMENT OPERATOR		2	2	2	3
MAINTENANCE WORKER II		1	1	1	0
TOTAL SW COLLECTIONS-RESIDENTIAL		6	6	6	6

**CITY OF GAINESVILLE
BUDGET 2024-2025
SOLID WASTE FUND LANDFILL DISPOSAL LONG HAUL**

ACCOUNT NUMBER	DESCRIPTION	2022-23 REVISED BUDGET	2022-23 ACTUAL	2023-24 ADOPTED BUDGET	2023-24 ACTUAL SIX MONTHS	2023-24 REVISED BUDGET	2024-25 PROPOSED BUDGET
68-5101-23-34	SALARIES	182,759	174,735	209,075	98,547	200,825	259,042
68-5106-23-34	OVERTIME	17,606	21,779	17,000	11,429	15,495	6,500
68-5107-23-34	HOLIDAY PAY	1,800	784	1,800	932	2,013	1,800
68-5110-23-34	LONGEVITY	420	420	360	360	360	60
68-5111-23-34	RETIREMENT	25,437	24,824	29,899	14,425	28,669	35,778
68-5112-23-34	FICA	15,378	14,954	17,460	8,293	16,442	20,456
68-5116-23-34	HEALTH/LIFE INSURANC	29,528	25,390	31,212	11,553	28,663	44,474
68-5118-23-34	WORKER COMPENSATION	8,574	8,199	9,038	4,264	8,494	7,995
68-5119-23-34	OTHER PAYROLL EXPENS	72	72	0	0	0	0
68-5121-23-34	ACCRUED VACATION BEN	0	(1,684)	0	0	0	0
68-5123-23-34	ACCRUED COMP-TIME BE	0	(807)	0	0	0	0
	SUBTOTAL SALARIES AND BENEFITS	281,574	268,666	315,844	149,803	300,961	376,105
68-5201-23-34	OFFICE SUPPLIES	200	309	200	0	200	200
68-5206-23-34	FUELS OILS LUBRICANT	85,000	75,297	89,000	38,604	99,000	92,000
68-5299-23-34	MISCELLANEOUS SUPPLI	1,000	1,883	1,000	905	1,000	1,000
	SUBTOTAL SUPPLIES	86,200	77,490	90,200	39,509	100,200	93,200
68-5302-23-34	BUILDING MAINTENANCE	2,500	3,674	2,000	0	3,000	2,000
68-5304-23-34	MACHINERY & EQUIPMEN	100,000	155,919	70,000	26,445	90,000	75,000
68-5305-23-34	VEHICLE MAINTENANCE	1,400	878	1,400	420	1,400	1,400
68-5311-23-34	MACHINERY AND EQUIPM	40,000	28,859	20,000	20,600	50,000	50,000
68-5319-23-34	SOFTWARE MAINTENANCE	41,000	0	15,000	0	15,000	15,000
68-5399-23-34	MISCELLANEOUS MAINTENANCE	600	1,513	600	200	600	600
	SUBTOTAL MAINTENANCE	185,500	190,842	109,000	47,664	160,000	144,000
68-5401-23-34	COMMUNICATIONS	1,000	506	1,000	223	700	700
68-5403-23-34	GENERAL INSURANCE	6,000	3,166	15,000	16,605	33,210	33,210
68-5404-23-34	PROFESSIONAL FEES	1,500	1,334	500	284	500	500
68-5405-23-34	ADVERTISING	500	500	500	0	500	500
68-5406-23-34	TRAINING	1,000	3,944	1,000	1,082	2,000	2,000
68-5408-23-34	ELECTRIC UTILITY SER	10,100	10,491	10,201	5,423	10,201	10,201
68-5409-23-34	CONTRACTUAL SERVICES	65,000	46,558	65,000	13,582	65,000	65,000
68-5411-23-34	MACHINERY AND EQUIPM	0	25,439	0	0	0	0
68-5455-23-34	UNIFORM PURCHASE/REN	1,000	1,632	1,000	1,727	2,500	2,500
68-5470-23-34	LANDFILL TIPPING FEE	1,314,450	1,330,148	1,490,000	614,637	1,557,000	1,742,000
68-5490-23-34	POST CLOSURE	0	51,492	0	0	0	0
68-5499-23-34	MISCELLANEOUS SERVIC	55,000	54,803	55,000	7,863	55,000	55,000
	SUBTOTAL SERVICES	1,455,550	1,530,014	1,639,201	661,423	1,726,611	1,911,611
68-6504-23-34	MACHINERY & EQUIPMEN	347,227	44,177	0	0	0	13,300
	SUBTOTAL CAPITAL	347,227	44,177	0	0	0	13,300
	LANDFILL DISPOSAL/LONG HAUL	2,356,051	2,111,189	2,154,245	898,400	2,287,772	2,538,216

**CITY OF GAINESVILLE
BUDGET 2024-2025
SOLID WASTE FUND LANDFILL DISPOSAL LONG HAUL**



EXPENDITURE SUMMARY

CLASSIFICATION	2022-23	2022-23	2023-24	2023-24	2023-24	2024-25
	REVISED	ACTUAL	ADOPTED BUDGET	ACTUAL BUDGET	REVISED BUDGET	PROPOSED BUDGET
PERSONNEL	281,574	268,666	315,844	149,803	300,961	376,105
SUPPLIES	86,200	77,490	90,200	39,509	100,200	93,200
MAINTENANCE	185,500	190,842	109,000	47,664	160,000	144,000
SERVICES	1,455,550	1,530,014	1,639,201	661,423	1,726,611	1,911,611
MINOR EQUIPMENT/PROJECTS	0	0	0	0	0	0
CAPITAL OUTLAY	347,227	44,177	0	0	0	13,300
TOTAL	2,356,051	2,111,189	2,154,245	898,400	2,287,772	2,538,216

WORKLOAD/DEMAND

	ACTUAL	ACTUAL	ACTUAL	ESTIMATED	ESTIMATED
	2021	2022	2023	2024	2025
TRIPS TO TASWA LANDFILL	2,142	3,020	3,000	3,000	3,000
TONS HAULED TO TASWA LANDFILL	29,018	33,000	34,000	33,900	35,000

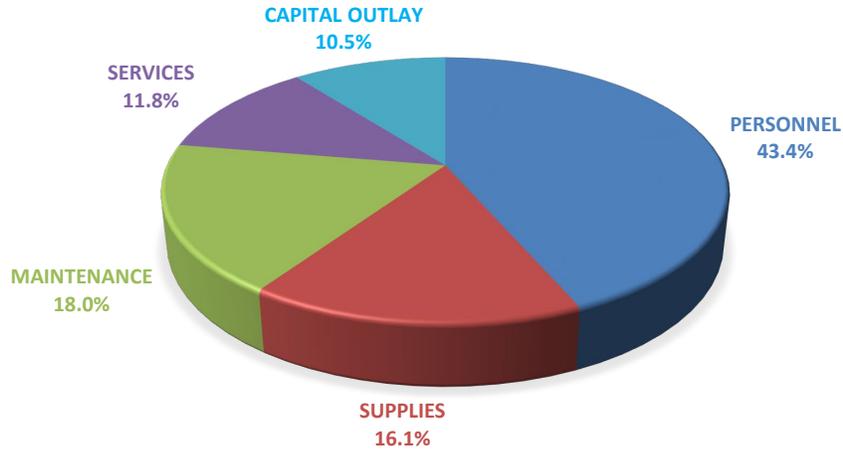
STAFFING

POSITION	ACTUAL	ACTUAL	ACTUAL	REVISED	PROPOSED
	2021	2022	2023	2024	2025
SW LANDFILL DISPOSAL					
HEAVY EQUIPMENT OPERATOR		2	2	3	3
TOTAL SW LANDFILL DISPOSAL		2	2	3	3

**CITY OF GAINESVILLE
BUDGET 2024-2025
SOLID WASTE FUND COMMERCIAL/MULTIFAMILY COLLECTIONS**

ACCOUNT NUMBER	DESCRIPTION	2022-23 REVISED BUDGET	2022-23 ACTUAL	2023-24 ADOPTED BUDGET	2023-24 ACTUAL SIX MONTHS	2023-24 REVISED BUDGET	2024-25 PROPOSED BUDGET
68-5101-23-37	SALARIES	233,859	233,196	248,551	120,296	253,773	264,901
68-5106-23-37	OVERTIME	20,067	20,812	20,000	7,804	13,478	12,000
68-5107-23-37	HOLIDAY PAY	5,000	6,242	3,500	4,392	6,511	3,500
68-5110-23-37	LONGEVITY	1,860	1,860	2,100	2,100	2,100	2,280
68-5111-23-37	RETIREMENT	32,822	32,989	36,012	17,498	36,282	37,923
68-5112-23-37	FICA	19,676	19,561	21,030	10,042	20,796	21,683
68-5116-23-37	HEALTH/LIFE INSURANC	39,845	39,804	39,015	19,318	39,861	44,474
68-5118-23-37	WORKER COMPENSATION	11,062	10,978	10,886	5,256	10,851	8,475
68-5119-23-37	OTHER PAYROLL EXPENS	779	777	750	363	752	750
68-5121-23-37	ACCRUED VACATION BEN	0	3,102	0	0	0	0
68-5123-23-37	ACCRUED COMP-TIME BE	0	1,089	0	0	0	0
	SUBTOTAL SALARIES AND BENEFITS	364,970	370,409	381,844	187,067	384,404	395,986
68-5201-23-37	OFFICE SUPPLIES	500	584	500	487	500	500
68-5206-23-37	FUELS OILS LUBRICANT	130,000	108,544	145,000	59,992	145,000	145,000
68-5299-23-37	MISCELLANEOUS SUPPLI	1,500	1,930	1,500	1,323	1,500	1,500
	SUBTOTAL SUPPLIES	132,000	111,058	147,000	61,802	147,000	147,000
68-5304-23-37	MACHINERY & EQUIPMEN	150,000	170,874	150,000	50,799	150,000	150,000
68-5305-23-37	VEHICLE MAINTENANCE	800	771	500	0	500	500
68-5319-23-37	SOFTWARE MAINTENANCE	13,000	4,798	13,000	0	3,900	13,000
68-5399-23-37	MISCELLANEOUS MAINTE	1,000	973	1,000	0	2,000	1,000
	SUBTOTAL MAINTENANCE	164,800	177,416	164,500	50,799	156,400	164,500
68-5401-23-37	COMMUNICATIONS	1,000	1,226	1,000	232	1,000	1,000
68-5403-23-37	GENERAL INSURANCE	15,017	8,816	15,017	2,455	6,200	8,000
68-5404-23-37	PROFESSIONAL FEES	2,500	2,603	2,500	444	2,500	2,500
68-5406-23-37	TRAINING	2,500	2,261	2,500	2,080	4,000	3,500
68-5407-23-37	JUDGMENTS AND DAMAGE	1,000	790	1,000	0	1,000	1,000
68-5411-23-37	MACHINERY AND EQUIPM	26,500	61,660	26,500	46,020	111,500	85,000
68-5455-23-37	UNIFORM PURCHASE/REN	6,500	6,584	6,000	1,125	6,000	6,000
68-5499-23-37	MISCELLANEOUS SERVIC	1,000	1,933	1,000	103	1,000	1,000
	SUBTOTAL SERVICES	56,017	85,872	55,517	52,459	133,200	108,000
68-6515-23-37	CARTS	36,500	23,435	36,000	11,039	32,691	34,491
68-6519-23-37	METAL REFUSE CONTAIN	106,500	160,112	65,000	76,746	99,000	61,476
	SUBTOTAL CAPITAL (OVER \$15,000)	143,000	183,547	101,000	87,785	131,691	95,967
	COMMERCIAL/MULTIFAMILY	860,787	928,302	849,861	439,912	952,695	911,453

**CITY OF GAINESVILLE
BUDGET 2024-2025
SOLID WASTE FUND COMMERCIAL/MULTIFAMILY COLLECTIONS**



EXPENDITURE SUMMARY

CLASSIFICATION	2022-23	2022-23	2023-24	2023-24	2023-24	2024-25
	REVISED	ACTUAL	ADOPTED BUDGET	ACTUAL	REVISED BUDGET	PROPOSED BUDGET
PERSONNEL	364,970	370,409	381,844	187,067	384,404	395,986
SUPPLIES	132,000	111,058	147,000	61,802	147,000	147,000
MAINTENANCE	164,800	177,416	164,500	50,799	156,400	164,500
SERVICES	56,017	85,872	55,517	52,459	133,200	108,000
MINOR EQUIPMENT/PROJECTS						
CAPITAL OUTLAY	143,000	183,547	101,000	87,785	131,691	95,967
TOTAL	860,787	928,302	849,861	439,912	952,695	911,453

WORKLOAD/DEMAND

	ACTUAL 2021	ACTUAL 2022	ACTUAL 2023	ESTIMATED 2024	ESTIMATED 2025
COMMERCIAL TONS PER YEAR	20,750	20,693	21,750	23,700	24,500
ROLL-OFF CUSTOMERS	304	230	304	315	315

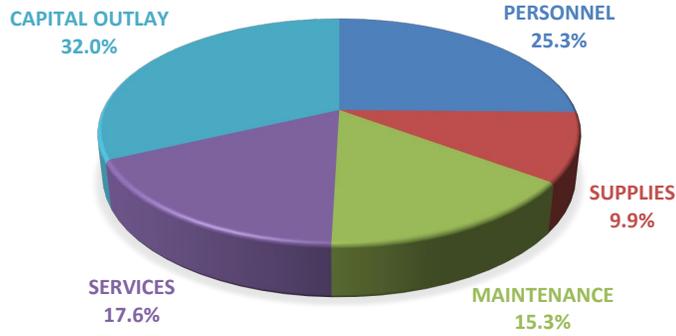
STAFFING

POSITION	ACTUAL 2021	ACTUAL 2022	ACTUAL 2023	BUDGETED 2024	PROPOSED 2025
SW COLLECTIONS COMMERCIAL					
CREW LEADER	0	0	0	0	0
HEAVY EQUIPMENT OPERATOR	5	5	5	5	5
TOTAL SW COLLECTIONS COMMERCIAL	5	5	5	5	5

**CITY OF GAINESVILLE
BUDGET 2024-2025
SOLID WASTE FUND TRANSFER STATION**

ACCOUNT NUMBER	DESCRIPTION	2022-23 REVISED BUDGET	2022-23 ACTUAL	2023-24 ADOPTED BUDGET	2023-24 ACTUAL SIX MONTHS	2023-24 REVISED BUDGET	2024-25 PROPOSED BUDGET
68-5101-23-38	SALARIES	80,943	80,719	84,718	40,155	84,285	86,784
68-5106-23-38	OVERTIME	5,000	1,610	5,000	1,060	4,646	5,000
68-5107-23-38	HOLIDAY PAY	540	471	540	433	558	540
68-5110-23-38	LONGEVITY	1,860	1,860	2,100	2,100	2,100	2,220
68-5111-23-38	RETIREMENT	11,179	10,714	12,197	5,710	12,106	12,750
68-5112-23-38	FICA	6,771	6,455	7,123	3,337	7,020	7,290
68-5116-23-38	HEALTH/LIFE INSURANC	16,477	16,458	15,606	7,721	15,938	17,790
68-5118-23-38	WORKER COMPENSATION	3,815	3,646	3,687	1,736	3,646	2,849
68-5119-23-38	OTHER PAYROLL EXPENS	750	748	750	363	752	750
68-5121-23-38	ACCRUED VACATION BEN	0	(862)	0	0	0	0
68-5123-23-38	ACCRUED COMP-TIME BE	0	(514)	0	0	0	0
	SUBTOTAL SALARIES AND BENEFITS	127,335	121,306	131,721	62,615	131,051	135,973
68-5201-23-38	OFFICE SUPPLIES	2,800	2,546	1,000	632	1,000	1,000
68-5202-23-38	POSTAGE	200	5	200	0	50	50
68-5206-23-38	FUELS OILS LUBRICANT	34,000	34,424	47,000	23,516	47,000	50,000
68-5299-23-38	MISCELLANEOUS SUPPLI	2,500	3,339	2,000	1,756	2,000	2,000
	SUBTOTAL SUPPLIES	39,500	40,314	50,200	25,904	50,050	53,050
68-5302-23-38	BUILDING MAINTENANCE	8,700	5,734	10,000	10,837	15,000	15,000
68-5304-23-38	MACHINERY & EQUIPMEN	155,000	163,410	65,000	48,396	140,000	65,000
68-5305-23-38	VEHICLE MAINTENANCE	600	3,753	600	750	0	600
68-5319-23-38	SOFTWARE MAINTENANCE	0	37	0	60	100	0
68-5399-23-38	MISCELLANEOUS MAINTE	1,500	2,851	1,500	0	1,500	1,500
	SUBTOTAL MAINTENANCE	165,800	175,786	77,100	60,042	156,600	82,100
68-5401-23-38	COMMUNICATIONS	100	415	100	1,331	2,000	100
68-5403-23-38	GENERAL INSURANCE	6,200	7,470	6,200	6,002	14,800	14,800
68-5404-23-38	PROFESSIONAL FEES	500	1,595	500	36	500	500
68-5406-23-38	TRAINING	1,000	918	1,000	677	1,200	1,000
68-5408-23-38	ELECTRIC UTILITY SER	1,652	2,215	1,652	1,138	2,300	2,400
68-5409-23-38	CONTRACTUAL SERVICES	200	281	0	0	0	0
68-5411-23-38	MACHINERY AND EQUIPMENT RENTAL	0	0	0	0	0	50,000
68-5441-23-38	SOLID WASTE UTILITY	2,025	1,771	2,025	921	2,025	2,025
68-5442-23-38	WATER/SEWER UTILITY	3,114	1,779	3,114	1,394	3,114	3,114
68-5446-23-38	STORMWATER UTILITY F	13,000	12,901	13,000	6,470	13,000	13,000
68-5455-23-38	UNIFORM PURCHASE/REN	500	812	500	299	500	500
68-5499-23-38	MISCELLANEOUS SERVIC	2,750	5,018	2,750	5,862	7,300	7,000
	SUBTOTAL SERVICES	31,041	35,175	30,841	24,129	46,739	94,439
68-6502-23-38	BUILDINGS	0	5,656	0	0	0	172,000
68-6504-23-38	MACHINERY & EQUIPMEN	0	12,284	327,535	360,159	360,159	0
	SUBTOTAL CAPITAL	0	17,940	327,535	360,159	360,159	172,000
	TRANSFER STATION	363,676	390,521	617,397	532,849	744,599	537,562

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



EXPENDITURE SUMMARY

CLASSIFICATION	2022-23	2022-23	2023-24	2023-24	2023-24	2024-25
	REVISED	ACTUAL	ADOPTED BUDGET	ACTUAL	REVISED BUDGET	PROPOSED BUDGET
PERSONNEL	127,335	121,306	131,721	62,615	131,051	135,973
SUPPLIES	39,500	40,314	50,200	25,904	50,050	53,050
MAINTENANCE	165,800	175,786	77,100	60,042	156,600	82,100
SERVICES	31,041	35,175	30,841	24,129	46,739	94,439
CAPITAL OUTLAY	0	17,940	327,535	360,159	360,159	172,000
TOTAL	363,676	390,521	617,397	532,849	744,599	537,562

WORKLOAD/DEMAND

	ACTUAL	ACTUAL	ACTUAL	ESTIMATED	ESTIMATED
	2021	2022	2023	2024	2025
TRUCKS LOADED PER YEAR	1,706	1,650	1,660	1,800	1,934

STAFFING

POSITION	ACTUAL	ACTUAL	ACTUAL	ADOPTED	ADOPTED
	2021	2022	2023	2024	2025
SW TRANSFER STATION					
TRANSFER STATION ATTENDANT	1	1	1	2	2
TRANSFER STATION ATTENDANT/CUSTODIAN	1	1	1	0	0
TOTAL SW TRANSFER STATION	2	2	2	2	2

**CITY OF GAINESVILLE
BUDGET 2024-2025
SOLID WASTE FUND NON-DEPARTMENTAL**

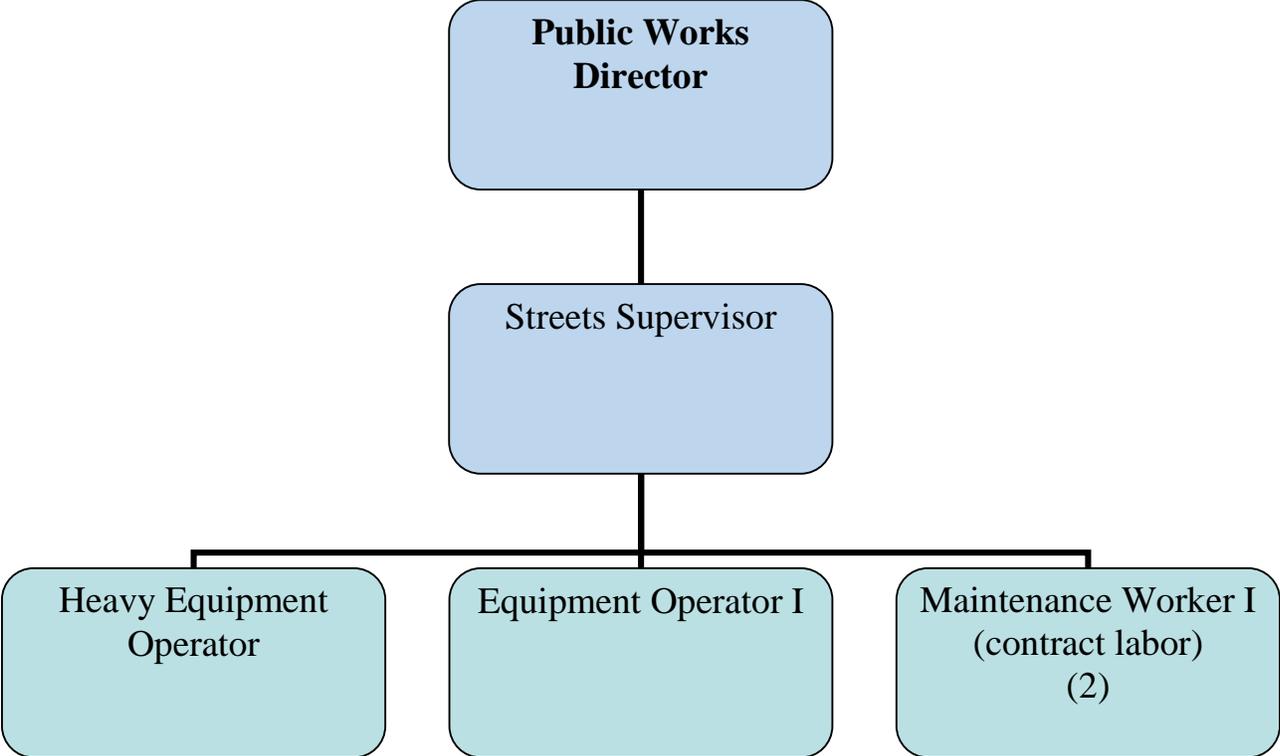
ACCOUNT NUMBER	DESCRIPTION	2022-23 REVISED BUDGET	2022-23 ACTUAL	2023-24 ADOPTED BUDGET	2023-24 ACTUAL SIX MONTHS	2023-24 REVISED BUDGET	2024-25 PROPOSED BUDGET
68-5701-50-99	TRANSFER TO GENERAL	765,131	765,131	765,131	382,566	765,131	801,857
68-5701-50-99-STREET	TRANSFER-GENERAL FUN	223,805	223,805	223,805	111,903	223,805	292,000
68-5769-50-99	TRANSFER TO FUND 69	0	501,004	0	0	0	0
	SUBTOTAL TRANSFERS OUT	988,936	1,489,940	988,936	494,468	988,936	1,093,857
68-5111-99-99	NPL ADJUSTMENT	0	(376)	0	0	0	0
68-5435-99-99	ACCRUED INTEREST EXP	0	(700)	0	0	0	0
68-5477-99-99	DEBT EXP 2016 REFUND	31,865	31,865	31,411	30,449	31,411	31,603
68-5482-99-99	2018 CO	234,255	234,255	234,439	193,107	234,439	234,485
	SUBTOTAL DEBT	266,120	265,044	265,850	223,556	265,850	266,088
	SOLID WASTE NON-DEPARTMENTAL	1,255,056	1,754,984	1,254,786	718,024	1,254,786	1,359,945



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.

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

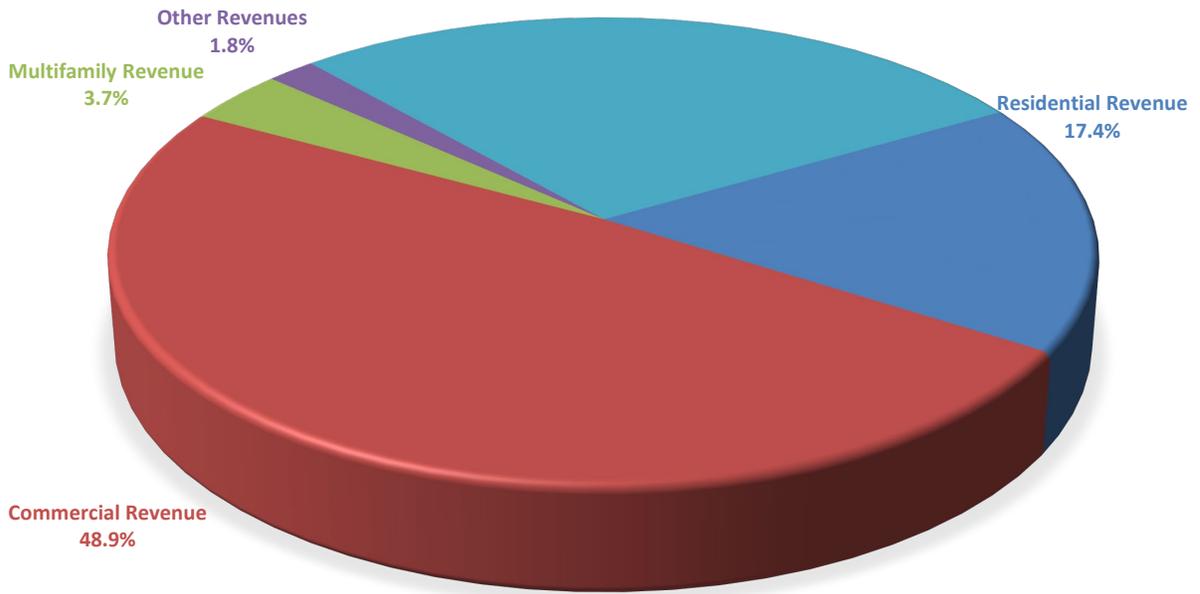
**CITY OF GAINESVILLE
BUDGET 2024-2025
STORMWATER UTILITY FUND SUMMARY**

	2022-23 REVISED BUDGET	2022-23 ACTUAL	2023-24 ADOPTED BUDGET	2023-24 ACTUAL SIX MONTHS	2023-24 REVISED BUDGET	2024-25 PROPOSED BUDGET
BEGINNING BALANCE OCTOBER 1	13,546,158	13,624,727	13,799,688	13,799,688	13,799,688	13,743,578
REVENUES	1,362,283	1,388,797	1,373,117	863,145	1,387,617	1,375,618
TOTAL FUNDS AVAILABLE	14,908,441	15,013,525	15,172,805	14,662,833	15,187,305	15,119,196
EXPENDITURES						
OPERATIONS	406,426	349,163	541,092	60,380	541,811	577,761
NON-DEPARTMENTAL	877,288	864,673	901,916	666,017	901,916	921,304
TOTAL EXPENDITURES	1,283,714	1,213,836	1,443,008	726,397	1,443,727	1,499,065
ENDING BALANCE SEPTEMBER 30	13,624,727	13,799,688	13,729,797	13,936,436	13,743,578	13,620,131
INCREASE(DECREASE) IN FUND BALANCE	78,569	174,961	(69,891)	136,748	(56,110)	(123,447)

**CITY OF GAINESVILLE
BUDGET 2024-2025
STORMWATER UTILITY FUND REVENUES**

ACCOUNT NUMBER	DESCRIPTION	2022-23 REVISED BUDGET	2022-23 ACTUAL	2023-24 ADOPTED BUDGET	2023-24 ACTUAL SIX MONTHS	2023-24 REVISED BUDGET	2024-25 PROPOSED BUDGET
67-4630-00-00	RESIDENTIAL STORMWTR	232,000	237,489	235,000	119,838	237,500	239,000
67-4631-00-00	COMMERCIAL STORMWTR	672,000	679,034	684,000	348,497	684,000	688,000
67-4632-00-00	MULTIFAMILY STORMWTR	51,000	51,220	51,000	25,567	51,000	51,000
67-4633-00-00	UNBILLED STRMWTR UTI	0	686	0	0	0	0
67-4699-00-00	UB CREDIT ADJUSTMENT	(15,000)	(11,393)	(15,000)	(5,508)	(15,000)	(15,000)
	SUBTOTAL UTILITY REVENUES	940,000	957,036	955,000	488,394	957,500	963,000
67-4701-00-00	INTEREST REVENUE	35,000	43,639	30,000	29,045	42,000	25,000
67-4709-00-00	MISCELLANEOUS REVENU	0	839	0	0	0	0
67-4930-00-00	TRANSFER FROM DEBT S	387,283	387,283	388,117	345,706	388,117	387,618
	SUBTOTAL TRANSFER/OTHER REVENUES	422,283	431,761	418,117	374,751	430,117	412,618
	TOTAL STORMWATER FUND REVENUES	1,362,283	1,388,797	1,373,117	863,145	1,387,617	1,375,618

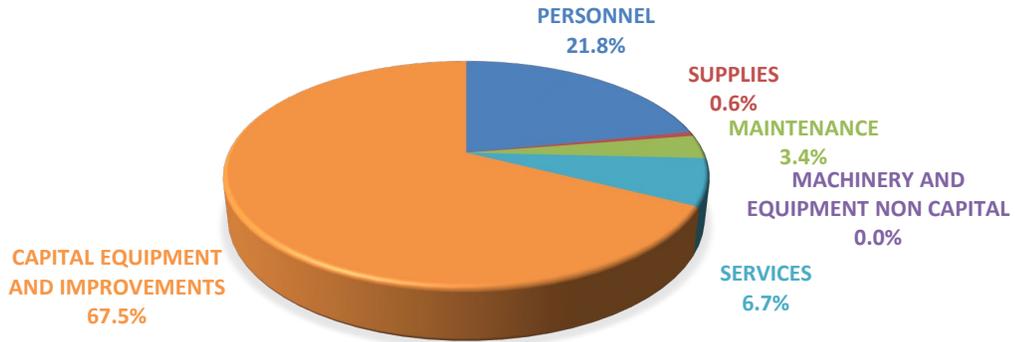
CITY OF GAINESVILLE
BUDGET 2024-2025
STORMWATER UTILITY FUND REVENUES



**CITY OF GAINESVILLE
BUDGET 2024-2025
STORMWATER UTILITY FUND OPERATIONS**

ACCOUNT NUMBER	DESCRIPTION	2022-23 REVISED BUDGET	2022-23 ACTUAL	2023-24 ADOPTED BUDGET	2023-24 ACTUAL SIX MONTHS	2023-24 REVISED BUDGET	2024-25 PROPOSED BUDGET
67-5101-16-36	SALARIES	82,663	72,960	80,253	38,888	83,177	84,906
67-5106-16-36	OVERTIME	8,000	4,981	2,500	475	2,500	2,500
67-5107-16-36	HOLIDAY PAY	189	0	189	0	189	189
67-5110-16-36	LONGEVITY	60	60	240	60	60	60
67-5111-16-36	RETIREMENT	10,821	9,095	10,897	4,176	10,178	11,728
67-5112-16-36	FICA	6,940	5,945	6,363	2,951	6,495	6,706
67-5114-16-36	UNEMPLOYMENT BENEFIT	0	0	0	0	0	0
67-5116-16-36	HEALTH/LIFE INSURANC	15,790	13,717	15,606	5,910	14,128	17,790
67-5118-16-36	WORKER'S COMP	3,513	2,650	3,094	1,405	3,134	2,332
67-5119-16-36	OTHER PAYROLL EXPENS	0	0	0	0	0	0
67-5123-16-36	ACCRUED COMP-TIME BE	0	1,587	0	0	0	0
	SUBTOTAL SALARIES AND BENEFITS	127,976	111,851	119,142	53,865	119,861	126,211
67-5201-16-36	OFFICE SUPPLIES	800	164	800	0	800	800
67-5207-16-36	SMALL TOOLS & EQUIPM	800	750	800	0	800	900
67-5209-16-36	CHEMICAL AND MEDICAL	500	444	500	0	500	500
67-5221-16-36	SAFETY SUPPLIES	750	545	750	0	750	750
67-5299-16-36	MISCELLANEOUS SUPPLI	500	432	500	129	500	500
	SUBTOTAL SUPPLIES	3,350	2,335	3,350	129	3,350	3,450
67-5304-16-36	MAINTENANCE MACHINER	2,400	2,400	2,400	151	2,400	2,400
67-5305-16-36	VEHICLE MAINTENANCE	1,000	682	1,000	0	1,000	1,000
67-5320-16-36	STORMWATER DRAINAGEW	38,312	35,904	16,000	0	16,000	16,000
	SUBTOTAL MAINTENANCE	41,712	38,986	19,400	151	19,400	19,400
67-5403-16-36	GENERAL INSURANCE	7,000	6,450	7,000	3,543	7,000	7,000
67-5404-16-36	PROFESSIONAL FEES	10,000	6,879	10,000	2,400	10,000	10,000
67-5406-16-36	TRAINING	2,500	1,272	2,500	0	2,500	2,500
67-5409-16-36	CONTRACTUAL SERVICES	35,500	27,750	14,000	0	14,000	14,000
67-5455-16-36	UNIFORM PURCHASE/REN	1,000	892	1,000	291	1,000	1,000
67-5499-16-36	MISCELLANEOUS SERVIC	4,200	2,561	4,200	0	4,200	4,200
	SUBTOTAL SERVICES	60,200	45,803	38,700	6,234	38,700	38,700
67-6504-16-36	MACHINERY & EQUIPMEN	86,124	86,124	330,500	0	330,500	170,000
67-6505-16-36	MOTOR VEHICLES	58,564	58,564	0	0	0	0
67-6520-16-36	STORMWATER DRAINAGEW	28,500	5,500	30,000	0	30,000	220,000
	SUBTOTAL CAPITAL	173,188	150,188	360,500	0	360,500	390,000
	STORMWATER OPERATIONS	406,426	349,163	541,092	60,380	541,811	577,761

**CITY OF GAINESVILLE
BUDGET 2024-2025
STORMWATER UTILITY FUND OPERATIONS**



EXPENDITURE SUMMARY

CLASSIFICATION	2022-23	2022-23	2023-24	2023-24	2023-24	2024-25
	REVISED	ACTUAL	ADOPTED BUDGET	ACTUAL SIX MONTHS	REVISED BUDGET	PROPOSED BUDGET
PERSONNEL	127,976	111,851	119,142	53,865	119,861	126,211
SUPPLIES	3,350	2,335	3,350	129	3,350	3,450
MAINTENANCE	41,712	38,986	19,400	151	19,400	19,400
MACHINERY AND EQUIPMENT NON CAPITAL	0	0	0	0	0	0
SERVICES	60,200	45,803	38,700	6,234	38,700	38,700
CAPITAL EQUIPMENT AND IMPROVEMENTS	173,188	150,188	360,500	0	360,500	390,000
TOTAL	406,426	349,163	541,092	60,380	541,811	577,761

WORKLOAD/DEMAND

	ACTUAL	ACTUAL	ACTUAL	BUDGETED	PROPOSED
	2021	2022	2023	2024	2025
INLET BOXES CLEANED/CHECKED	1,482	350	350	350	0

STAFFING

STAFF	ACTUAL	ACTUAL	ACTUAL	BUDGETED	PROPOSED
	2021	2022	2023	2024	2025
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 2024-2025
STORMWATER UTILITY FUND NON-DEPARTMENTAL**

ACCOUNT NUMBER	DESCRIPTION	2022-23 REVISED BUDGET	2022-23 ACTUAL	2023-24 ADOPTED BUDGET	2023-24 ACTUAL SIX MONTHS	2023-24 REVISED BUDGET	2024-25 PROPOSED BUDGET
67-5701-50-99	TRANSFER TO GENERAL	208,201	208,201	228,668	114,334	228,668	228,668
67-5730-50-99	TRANSFER TO DEBT SER	148,931	148,931	150,483	75,242	150,483	149,915
	TOTAL TRANSFERS OUT	357,132	357,132	379,151	189,576	379,151	378,583
67-5111-99-99	NPL ADJUSTMENT	0	(11,144)	0	0	0	0
67-5198-99-99	PENSION ADJUSTMENT	0	0	0	0	0	45,000
67-5435-99-99	ACCRUED INTEREST EXP	0	(1,470)	0	0	0	0
67-5454-99-99	2020 GENERAL OBLIGAT	90,719	90,720	91,313	88,647	91,313	90,449
67-5472-99-99	2012 REFUNDING GO'S	23,226	23,226	24,308	24,308	24,308	0
67-5473-99-99	2012 CO'S	109,044	109,043	108,858	97,800	108,858	109,016
67-5477-99-99	DEBT EXP 2016 REFUND	121,267	121,267	121,183	104,998	121,183	121,352
67-5478-99-99	2014 GO DEBT	84,506	84,506	84,756	71,703	84,756	84,906
67-5481-99-99	2017 REFUNDING GO'S	91,394	91,394	92,347	88,985	92,347	91,998
	TOTAL DEBT SERVICE	520,156	507,541	522,765	476,442	522,765	542,721
	TOTAL NON-DEPARTMENTAL	877,288	864,673	901,916	666,017	901,916	921,304



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 2024-2025
GENERAL OBLIGATION I & S FUND**

ACCOUNT NUMBER	DESCRIPTION	2022-23 REVISED BUDGET	2022-23 ACTUAL	2023-24 ADOPTED BUDGET	2023-24 ACTUAL SIX MONTHS	2023-24 REVISED BUDGET	2024-25 PROPOSED BUDGET
	BEGINNING BALANCE OCTOBER 1	1,904,108	1,904,108	1,848,115	1,868,649	1,868,649	1,925,454
REVENUES							
30-4001-00-00	CURRENT TAXES RESOLV	2,156,373	2,159,327	2,292,354	2,265,260	2,292,354	2,399,084
30-4002-00-00	DELINQUENT TAXES RES	23,020	28,156	23,000	26,018	28,000	24,960
30-4003-00-00	PENALTY AND INTEREST	19,000	21,715	19,000	15,305	19,000	19,000
	SUBTOTAL TAX REVENUES	2,198,393	2,209,198	2,334,354	2,306,582	2,339,354	2,443,044
30-4701-00-00	INTEREST REVENUE	100,000	102,452	31,423	59,718	100,000	50,000
30-4715-00-00	DEVELOPMENT FEE-CEME	18,000	23,630	18,000	6,411	18,000	18,000
	SUBTOTAL OTHER REVENUES	118,000	126,082	49,423	66,129	118,000	68,000
30-4967-00-00	TRANSFER FROM STRMWT	148,931	148,931	150,483	75,242	150,483	149,915
	SUBTOTAL TRANSFERS IN	148,931	148,931	150,483	75,242	150,483	149,915
	TOTAL REVENUES	2,465,324	2,484,211	2,534,260	2,447,952	2,607,837	2,660,959
	TOTAL FUNDS AVAILABLE	4,369,432	4,388,319	4,382,375	4,316,601	4,476,486	4,586,413
EXPENDITURES							
30-5404-13-10	PROFESSIONAL FEES	12,500	11,000	12,500	4,000	12,500	12,500
30-5454-13-10	2020 GO	140,772	140,772	141,692	137,556	141,692	140,351
30-5455-13-10	2022 GO	488,949	488,949	490,831	381,228	490,831	490,253
30-5472-13-10	2012 REFUNDING GO'S	107,699	107,699	112,717	112,717	112,717	0
30-5473-13-10	2012 CO'S	59,478	59,478	59,377	53,345	59,377	59,463
30-5477-13-10	2014 GEN OBLIGA BOND	131,830	131,830	132,220	111,857	132,220	132,454
30-5479-13-10	2016 GO REFUNDING AN	305,025	305,025	303,108	275,391	303,108	304,119
30-5481-13-10	2017 REF GO'S	148,931	148,931	150,483	145,005	150,483	149,915
30-5482-13-10	2018 CO DEBT	274,885	274,885	275,101	226,600	275,101	275,155
30-5484-13-10	2024 CO BONDS	0	0	0	0	0	208,950
30-5499-13-10	MISCELLANEOUS SERVIC	130,000	129,853	150,000	83,482	150,000	165,719
	SUBTOTAL DEBT SERVICE	1,800,069	1,798,422	1,828,029	1,531,181	1,828,029	1,938,879
30-5723-50-99	TRANSFER TO GOLF FUN	2,052	2,052	2,023	1,961	2,023	2,036
30-5760-50-99	TRANSFER TO WATER FU	328,133	328,133	329,137	290,462	329,137	328,677
30-5761-50-99	TRANSFER TO AIRPORT	3,780	3,780	3,726	3,612	3,726	3,749
30-5767-50-99	TRANSFER TO STORMWAT	387,283	387,283	388,117	345,706	388,117	387,618
	SUBTOTAL TRANSFERS OUT	721,248	721,248	723,003	641,741	723,003	722,080
	TOTAL EXPENDITURES	2,521,317	2,519,670	2,551,032	2,172,922	2,551,032	2,660,959
	ENDING BALANCE SEPTEMBER 30	1,848,115	1,868,649	1,831,343	2,143,679	1,925,454	1,925,454
	INCREASE/DECREASE	(55,993)	(35,459)	(16,772)	275,030	56,805	0

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 2024-2025

Schedule of Indebtedness

2012 Certificates of Obligation Bonds

For the Street and Utility Maintenance Program (S.U.M.P.)

General Fund	906,000	30.00%	\$59,463
Water and Sewer Fund	453,000	15.00%	\$29,732
Stormwater Utility Fund	1,661,000	<u>55.00%</u>	\$109,016
Original Issue	\$3,020,000	100.00%	\$198,210.00

Fiscal Year		Principal	Interest	Fiscal Total
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		\$1,410,000	\$174,015	\$1,584,015

**City of Gainesville
Budget 2024-2025**

Schedule of Indebtedness

2013 Certificates of Obligation Bonds

For improvements of the City Wastewater Treatment Plan

***Partially Refunded 2003 CO's

Original Issue: \$5,730,000 \$391,187.00

Fiscal Year		Principal	Interest	Fiscal Total
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		\$3,065,000	\$474,381	\$3,539,381

**City of Gainesville
Budget 2024-2025
Schedule of Indebtedness**

2014 General Obligation Bonds

	Street and Road Improvements		and related infrastructure (SUMP)	
General Long term Debt	\$1,858,350		39.00%	\$132,454
Water and Sewer Fund	\$1,715,400		36.00%	\$122,265
Stormwater Utility Fund	\$1,191,250		25.00%	\$84,906
Original Issue	4,765,000		100.00%	\$339,625

				Fiscal
Fiscal Year		Principal	Interest	Total
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
		\$2,830,000	\$543,788	\$3,373,788

**City of Gainesville
Budget 2024-2025
Schedule of Indebtedness
I&S**

2015 Combination Tax and Revenue Certificates of Obligation

Original Issue: \$9,215,000 Wastewater Treatment Plant \$655,906.25

Fiscal Year		Principal	Interest	Fiscal Total
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		\$6,070,000	\$1,127,394	\$7,197,394

**City of Gainesville
Budget 2024-2025
Schedule of Indebtedness
I&S**

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%	\$22,554.26
Golf Course Fund	\$	39,102		0.88666%	\$2,035.55
Airport Fund	\$	72,009		1.63286%	\$3,748.63
Solid Waste Fund	\$	607,080		13.76598%	\$31,603.24
Gen. Long Term Debt Fund	\$	2,910,806		66.00468%	\$151,530.23
Stormwater Utility Fund	\$	347,750		7.88548%	\$18,103.09
		<u>\$ 4,410,000.00</u>		<u>100.00000%</u>	<u>\$229,575.00</u>

Fiscal Year		Principal	Interest	Fiscal Total
2024-25	02/15/2025	\$220,000	\$6,988	
	08/15/2025		\$2,588	\$229,575
2025-26	02/15/2026	\$230,000	\$2,588	
				\$232,588
Subtotal		<u>\$450,000</u>	<u>\$12,163</u>	<u>\$462,163</u>

**City of Gainesville
Budget 2024-2025
Schedule of Indebtedness
I&S**

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%	\$152,588.52
Water & Sewer Fund		\$	1,149,200	27.20%	\$95,587.46
Stormwater Utility Fund		\$	1,241,305	29.38%	\$103,248.52
		\$	4,225,000		\$351,424.50

Fiscal Year		Principal	Interest	Fiscal Total
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 2024-2025
Schedule of Indebtedness
I&S**

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		<u>\$3,535,000</u>	<u>\$689,182</u>	<u>\$4,224,182</u>

**City of Gainesville
Budget 2024-2025**

Schedule of Indebtedness

2017 General Obligation Refunding and Improvement Bonds

******Partially Refunded 2007 - Pecan Creek Drainage Project**

Fully Refunded 2008

Distribution by Fund

Stormwater Utility Fund	\$1,011,534	25.3200%	\$91,998.07
Water & Sewer Fund	\$1,335,129	33.4200%	\$121,428.73
Gen. Long Term Debt Fund	\$1,648,337	41.2600%	\$149,914.70
Total Issue	<u>\$3,995,000</u>	100.00%	<u>\$363,341.50</u>

		Fiscal		
Fiscal Year		Principal	Interest	Total
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		<u>\$1,405,000</u>	<u>\$53,818</u>	<u>\$1,458,818</u>

**City of Gainesville
Budget 2024-2025
Schedule of Indebtedness
I&S**

2018 Certificate of Obligation

Distribution by Fund

Fire Station	\$2,707,696	36.64%	\$186,732
SUMP	\$1,282,165	17.35%	\$88,423
Transfer Station	\$3,400,140	46.01%	\$234,485
Total Issue	\$7,390,001	100.00%	\$509,640

Fiscal Year		Principal	Interest	Total
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 2024-2025
Schedule of Indebtedness
I&S**

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		<u>\$5,765,000</u>	<u>\$1,378,473</u>	<u>\$7,143,473</u>

**City of Gainesville
Budget 2024-2025
Schedule of Indebtedness**

2020 General Obligation Refunding

For the 2010 Street and Utility Maintenance Program (S.U.M.P.)

General Fund	\$1,338,750	45.00%	140,352
Stormwater Utility Fund	\$862,750	29.00%	90,449
Water and Sewer Fund	<u>\$773,500</u>	<u>26.00%</u>	81,092
Original Issue	\$2,975,000	100.00%	311,892

Fiscal Year		Principal	Interest	Total
2024-25	02/15/2025	\$295,000	\$9,191	
	08/15/2025		\$7,701	\$311,892
2025-26	02/15/2026	\$300,000	\$7,701	
	08/15/2026		\$6,186	\$313,888
2026-27	02/15/2027	\$300,000	\$6,186	
	08/15/2027		\$4,671	\$310,858
2027-28	02/15/2028	\$305,000	\$4,671	
	08/15/2028		\$3,131	\$312,802
2028-29	02/15/2029	\$310,000	\$3,131	
	08/15/2029		\$1,566	\$314,697
2029-30	02/15/2030	\$310,000	\$1,566	
	08/15/2030			\$311,566
	Subtotal	<u>\$1,820,000</u>	<u>\$55,702</u>	<u>\$1,875,702</u>

**City of Gainesville
Budget 2024-2025
Schedule of Indebtedness
I&S**

2022 General Obligation

Distribution by Fund

Fire Station	\$2,899,199	38.02%	\$186,394
Civic Center	\$2,400,070	31.48%	\$154,332
SUMP	\$2,325,731	30.50%	\$149,527
Total Issue	\$7,625,000	100.00%	\$490,253

Fiscal Year		Principal	Interest	Total
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 2024-2025
Schedule of Indebtedness
I&S**

2023 Certificates of Obligation

For improvements of the City Wastewater System

Original Issue: \$9,160,000 \$730,863

Fiscal Year		Principal	Interest	Total
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 2024-2025
Schedule of Indebtedness
I&S**

2023 Certificates of Obligation (continued)

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		\$9,040,000	\$4,798,044	\$13,838,044

**City of Gainesville
Budget 2024-2025
Schedule of Indebtedness
I&S**

2024 Certificates of Obligation

SUMP - Tennie	72.29%	\$3,057,867
I-35 Utilities	8.89%	\$376,047
Ritchey Water Line	18.82%	\$796,086
		\$4,230,000

Original Issue:	\$4,230,000	\$289,044
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Fiscal Year		Principal	Interest	Total
2024-25	02/15/2025	25,000	164,794	
	08/15/2025		99,250	\$289,044
2025-26	02/15/2026	215,000	99,250	
	08/15/2026		93,875	\$408,125
2026-27	02/15/2027	215,000	93,875	
	08/15/2027		88,500	\$397,375
2027-28	02/15/2028	155,000	88,500	
	08/15/2028		84,625	\$328,125
2028-29	02/15/2029	155,000	84,625	
	08/15/2029		80,750	\$320,375
2029-30	02/15/2030	160,000	80,750	
	08/15/2030		76,750	\$317,500
2030-31	02/15/2031	170,000	76,750	
	08/15/2031		72,500	\$319,250
2031-32	02/15/2032	180,000	72,500	
	08/15/2032		68,000	\$320,500
2032-33	02/15/2033	185,000	68,000	
	08/15/2033		63,375	\$316,375
2033-34	02/15/2034	195,000	63,375	
	08/15/2034		58,500	\$316,875
2034-35	02/15/2035	205,000	58,500	
	08/15/2035		53,375	\$316,875
2035-36	02/15/2036	215,000	53,375	
	08/15/2036		48,000	\$316,375
2036-37	02/15/2037	225,000	48,000	
	08/15/2037		42,375	\$315,375
2037-38	02/15/2038	240,000	42,375	
	08/15/2038		36,375	\$318,750
2038-39	02/15/2039	250,000	36,375	
	08/15/2039		30,125	\$316,500
2039-40	02/15/2040	265,000	30,125	
	08/15/2040		23,500	\$318,625

**City of Gainesville
Budget 2024-2025
Schedule of Indebtedness
I&S**

2024 Certificates of Obligation (continued)

2040-41	02/15/2041	275,000	23,500	
	08/15/2041		18,000	\$316,500
2041-42	02/15/2042	290,000	18,000	
	08/15/2042		12,200	\$320,200
2042-43	02/15/2043	300,000	12,200	
	08/15/2043		6,200	\$318,400
2043-44	02/15/2044	310,000	6,200	
	08/15/2044		0	\$316,200
	Subtotal	\$4,230,000	\$2,277,344	\$6,507,344

Grand Total

General Obligation Debt	\$46,390,000	\$13,572,493	\$59,962,493
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City of Gainesville
Budget 2024-2025
Schedule of Indebtedness
Water & Sewer Utility Fund
Contract Revenue Bonds

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
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	<u>\$1,600,560</u>	<u>\$136,632</u>	<u>\$1,737,192</u>

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
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	<u>\$1,880,000</u>	<u>\$195,552</u>	<u>\$2,075,552</u>

City of Gainesville
Budget 2024-2025
Schedule of Indebtedness
Water & Sewer Utility Fund
Contract Revenue Bonds

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
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	\$945,000	\$106,544	\$1,051,544

Contract Revenue Bonds, Series 2012

Payable by Greater Texoma Utility Authority
Original Issue \$1,135,000

Fiscal Year	Principal	Interest	Fiscal Total
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	\$510,000	\$40,646	\$550,646

City of Gainesville
Budget 2024-2025
Schedule of Indebtedness
Water & Sewer Utility Fund
Contract Revenue Bonds

Contract Revenue Bonds, Series 2022

Payable by Greater Texoma Utility Authority

Original Issue \$2,705,000

Fiscal Year	Principal	Interest	Fiscal Total
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	\$2,485,000	\$825,351	\$3,310,351
Total Contract			
Revenue Bonds	\$7,420,560	\$1,304,725	\$8,725,285
Grand Total All Debt	\$53,810,560	\$14,877,218	\$68,687,778

CITY OF GAINESVILLE
BUDGET 2024-2025
DEBT PAYMENTS SUMMARY
by FISCAL YEAR



FISCAL YEAR	PRINCIPAL	INTEREST	TOTAL
2025	4,015,960	1,845,406	5,861,366
2026	4,322,440	1,663,610	5,986,050
2027	4,188,920	1,540,761	5,729,681
2028	4,260,400	1,413,757	5,674,157
2029	3,996,880	1,287,013	5,283,893
2030	4,095,960	1,156,912	5,252,872
2031	3,650,000	1,022,975	4,672,975
2032	3,340,000	894,937	4,234,937
2033	3,180,000	779,535	3,959,535
2034	2,900,000	672,424	3,572,424
2035	2,655,000	574,781	3,229,781
2036	2,090,000	489,409	2,579,409
2037	1,810,000	416,877	2,226,877
2038	1,880,000	344,958	2,224,958
2039	1,435,000	277,136	1,712,136
2040	1,490,000	215,327	1,705,327
2041	1,550,000	152,229	1,702,229
2042	1,625,000	89,388	1,714,388
2043	1,015,000	33,594	1,048,594
2044	310,000	6,200	316,200
Total	\$53,810,560	\$14,877,227	\$68,687,789

**City of Gainesville
Debt by Fiscal Year**

Debt Description	2025			2026			2027		
	Prin	Int	Total	Prin	Int	Total	Prin	Int	Total
2012 CO's	160,000	38,210	198,210	165,000	34,148	199,148	170,000	29,748	199,748
2012 GO's Refunding	0	0	0	0	0	0	0	0	0
2013 Tax and Rev Co's	300,000	91,187	391,187	310,000	82,800	392,800	320,000	74,137	394,137
2014 GO's	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	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	470,000	111,000	581,000	490,000	96,088	586,088	265,000	87,263	352,263
2017 GO's Refunding	340,000	23,342	363,342	350,000	16,821	366,821	350,000	10,206	360,206
2018 GO	335,000	174,640	509,640	345,000	164,441	509,441	355,000	153,940	508,940
2020 GO Refunding	295,000	16,892	311,892	300,000	13,888	313,888	300,000	10,858	310,858
2022 GO	275,000	215,253	490,253	280,000	207,625	487,625	290,000	196,700	486,700
2023 CO	295,000	435,863	730,863	310,000	420,738	730,738	325,000	404,863	729,863
2024 CO	25,000	264,044	289,044	215,000	193,125	408,125	215,000	182,375	397,375
Total CO's & GO's	3,210,000	1,650,962	4,860,962	3,500,000	1,487,205	4,987,205	3,350,000	1,383,252	4,733,252
Contract Rev. Bonds									
2010 Texoma Rev Bonds	255,960	38,021	293,981	262,440	32,411	294,851	268,920	26,424	295,344
2011, Moss Lake	250,000	46,754	296,754	255,000	41,044	296,044	260,000	34,998	294,998
2011A, Moss Lake	125,000	25,460	150,460	130,000	22,296	152,296	130,000	19,094	149,094
2012 Contract Revenue Bonds	60,000	8,272	68,272	60,000	7,546	67,546	60,000	6,748	66,748
2022 Contract Revenue Bonds	115,000	75,937	190,937	115,000	73,108	188,108	120,000	70,245	190,245
Total Contract Rev. Bonds	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
Total Leases	0								
Grand Totals	4,015,960	1,845,406	5,861,366	4,322,440	1,663,610	5,986,050	4,188,920	1,540,761	5,729,681

**City of Gainesville
Debt by Fiscal Year**

Debt Description	2028			2029			2030			2031		
	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
2024 CO	155,000	173,125	328,125	155,000	165,375	320,375	160,000	157,500	317,500	170,000	149,250	319,250
Total CO's & GO's	3,395,000	1,276,364	4,671,364	3,115,000	1,170,917	4,285,917	3,230,000	1,063,055	4,293,055	3,025,000	951,092	3,976,094
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											
Grand Totals	4,260,400	1,413,757	5,674,157	3,996,880	1,287,014	5,283,894	4,095,960	1,156,912	5,252,872	3,650,000	1,022,973	4,672,975

**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
2024 CO	180,000	140,500	320,500	185,000	131,375	316,375	195,000	121,875	316,875	205,000	111,875	316,875	215,000	101,375	316,375
Total CO's & GO's	3,140,000	839,209	3,979,209	3,045,000	728,644	3,773,644	2,765,000	625,394	3,390,394	2,515,000	531,815	3,046,815	1,945,000	450,783	2,395,783
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	3,340,000	894,937	4,234,937	3,180,000	779,535	3,959,535	2,900,000	672,424	3,572,424	2,655,000	574,781	3,229,781	2,090,000	489,409	2,579,409

**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
2024 CO	225,000	90,375	315,375	240,000	78,750	318,750	250,000	66,500	316,500	265,000	53,625	318,625	275,000	41,500	316,500
Total CO's & GO's	1,660,000	383,152	2,043,152	1,725,000	316,363	2,041,363	1,280,000	253,888	1,533,888	1,330,000	197,488	1,527,488	1,385,000	140,038	1,525,038
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												
Total Leases	0	0	0												
Grand Totals	1,810,000	416,877	2,226,877	1,880,000	344,958	2,224,958	1,435,000	277,136	1,712,136	1,490,000	215,327	1,705,327	1,550,000	152,229	1,702,229

**City of Gainesville
Debt by Fiscal Year**

Debt Description	Prin	2042 Int	Total
2012 CO's	0	0	0
2012 GO's Refunding	0	0	0
2013 Tax and Rev Co's	0	0	0
2014 GO's	0	0	0
2015 Series, Combination Tax and Rev Co's	0	0	0
2016 Series, GO and Ref & Imp Bonds	0	0	0
2017 GO's Refunding	0	0	0
2018 GO	0	0	0
2020 GO Refunding	0	0	0
2022 GO	480,000	7,200	487,200
2023 CO	680,000	45,688	725,688
2024 CO	290,000	30,200	320,200
Total CO's & GO's	1,450,000	83,088	1,533,088
Contract Rev. Bonds			
2010 Texoma Rev Bonds	0	0	0
2011, Moss Lake	0	0	0
2011A, Moss Lake	0	0	0
2012 Contract Revenue Bonds	0	0	0
2022 Contract Revenue Bonds	175,000	6,300	181,300
Total Contract Rev. Bonds	175,000	6,300	181,300
Police Cameras	0	0	0
Total Leases	0	0	0
Grand Totals	1,625,000	89,388	1,714,388

**City of Gainesville
Debt by Fiscal Year**

Debt Description	2043			2044			Grand Total
	Prin	Int	Total	Prin	Int	Total	
2012 CO's	0	0	0				1,584,015
2012 GO's Refunding	0	0	0				0
2013 Tax and Rev Co's	0	0	0				3,539,381
2014 GO's	0	0	0				3,373,787
2015 Series, Combination Tax and Rev Co's	0	0	0				7,197,395
2016 Series, GO and Ref & Imp Bonds	0	0	0				4,686,345
2017 GO's Refunding	0	0	0				1,458,818
2018 GO	0	0	0				7,143,473
2020 GO Refunding	0	0	0				1,875,702
2022 GO	0	0	0				8,758,191
2023 CO	715,000	15,194	730,194				13,838,053
2024 CO	300,000	18,400	318,400	310,000	6,200	316,200	6,507,344
Total CO's & GO's	1,015,000	33,594	1,048,594	310,000	6,200	316,200	59,962,504
Contract Rev. Bonds							
2010 Texoma Rev Bonds	0	0	0				1,737,192
2011, Moss Lake	0	0	0				2,075,552
2011A, Moss Lake	0	0	0				1,051,544
2012 Contract Revenue Bonds	0	0	0				550,646
2022 Contract Revenue Bonds	0	0	0				3,310,351
Total Contract Rev. Bonds	0	0	0	0	0	0	8,725,285
Police Cameras	0	0	0				0
Total Leases	0	0	0	0	0	0	0
Grand Totals	1,015,000	33,594	1,048,594	310,000	6,200	316,200	68,687,789

68,687,789

DEBT PAYMENT SUMMARY by FISCAL YEAR & TYPE

(Continued)

2041	CO's & GO's	1,525,038	2043	CO's	1,048,594
	Contract Revenue Bonds	177,191			
				FY 2043 Total	1,048,594
	FY 2041 Total	1,702,229			
2042	CO's & GO's	1,533,088	2044	CO's	316,200
	Contract Revenue Bonds	181,300			
				FY 2044 Total	316,200
	FY 2042 Total	1,714,388			
				Grand Total All Years/Types	\$68,687,788

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

ISSUE REFERENCE	DESIGNATED FOR:	FUND DISTRIBUTION	DISTRIBUTION PERCENTAGE	PRINCIPAL OUTSTANDING 10/01/23	PRINCIPAL PAYMENTS	PRINCIPAL OUTSTANDING 09/30/24
2022 CO	Fire Staion Civic Center SUMP	Debt Service Fund Debt Service Fund Debt Service Fund	38.02% 31.48% 30.50%	6,770,000	275,000	6,495,000
2018 GO	Fire Station Transfer Station SUMP Project	Debt Service Fund Solid Waste Fund Debt Service Fund	36.64% 46.01% 17.35%	5,765,000	335,000	5,430,000
2017 GO Refunding	Refunding 2007 and 2008	Debt Service Fund Water and Sewer Stormwater Fund	41.26% 33.42% 25.32%	1,405,000	340,000	1,065,000
2020 GO Refunding	Refunding 2010	Debt Service Fund Stormwater Fund Water and Sewer	45.00% 29.00% 26.00%	1,820,000	295,000	1,525,000
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%	1,410,000	160,000	1,250,000
2023 CO	Improvement City Wastewater Plant	Water & Sewer Fund	100.00%	9,040,000	295,000	8,745,000
2013 Refunding CO	Partially refunded 2003 Improvement City Wastewater Plant	Water & Sewer Fund	100.00%	3,065,000	300,000	2,765,000
2015 Tax Revenue Certificates of Obligation	Improvement City Wastewater Plant	Water & Sewer Fund	100.00%	6,070,000	475,000	5,595,000
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%	450,000	220,000	230,000
2016 GO	SUMP	Debt Service Fund Water & Sewer Fund Stormwater Fund	43.4200% 27.2000% 29.38%	3,535,000	250,000	3,285,000
2014 General Obligation Debt	SUMP	Debt Service Fund Water & Sewer Fund Stormwater Fund	39.0000% 36.0000% 25.00%	2,830,000	240,000	2,590,000
2010 Contract Revenue Bonds	Payable by Greater Texoma Utility	Water & Sewer Fund	100.00%	1,600,560	255,960	1,344,600
2011 Contract Revenue Bonds	Payable by Greater Texoma Utility Moss Lake Water Treatment Project NW Distribution Project	Water & Sewer Fund	100.00%	1,880,000	250,000	1,630,000
2011-A Contract Revenue Bonds	Payable by Greater Texoma Utility Moss Lake Water Treatment Project NW Distribution Project	Water & Sewer Fund	100.00%	945,000	125,000	820,000
2012 Contract Revenue Bonds	Payable to Greater Texoma Utility	Water & Sewer Fund	100.00%	510,000	60,000	450,000
2022 Contract Revenue Bonds	Payable by Greater Texoma Utility Waste Water Treatment Rennovation	Water & Sewer Fund	100.00%	2,485,000	115,000	2,370,000
Grand Totals				\$49,580,560	\$3,990,960	\$45,589,600

Debt Transfer Notes

04/28/21

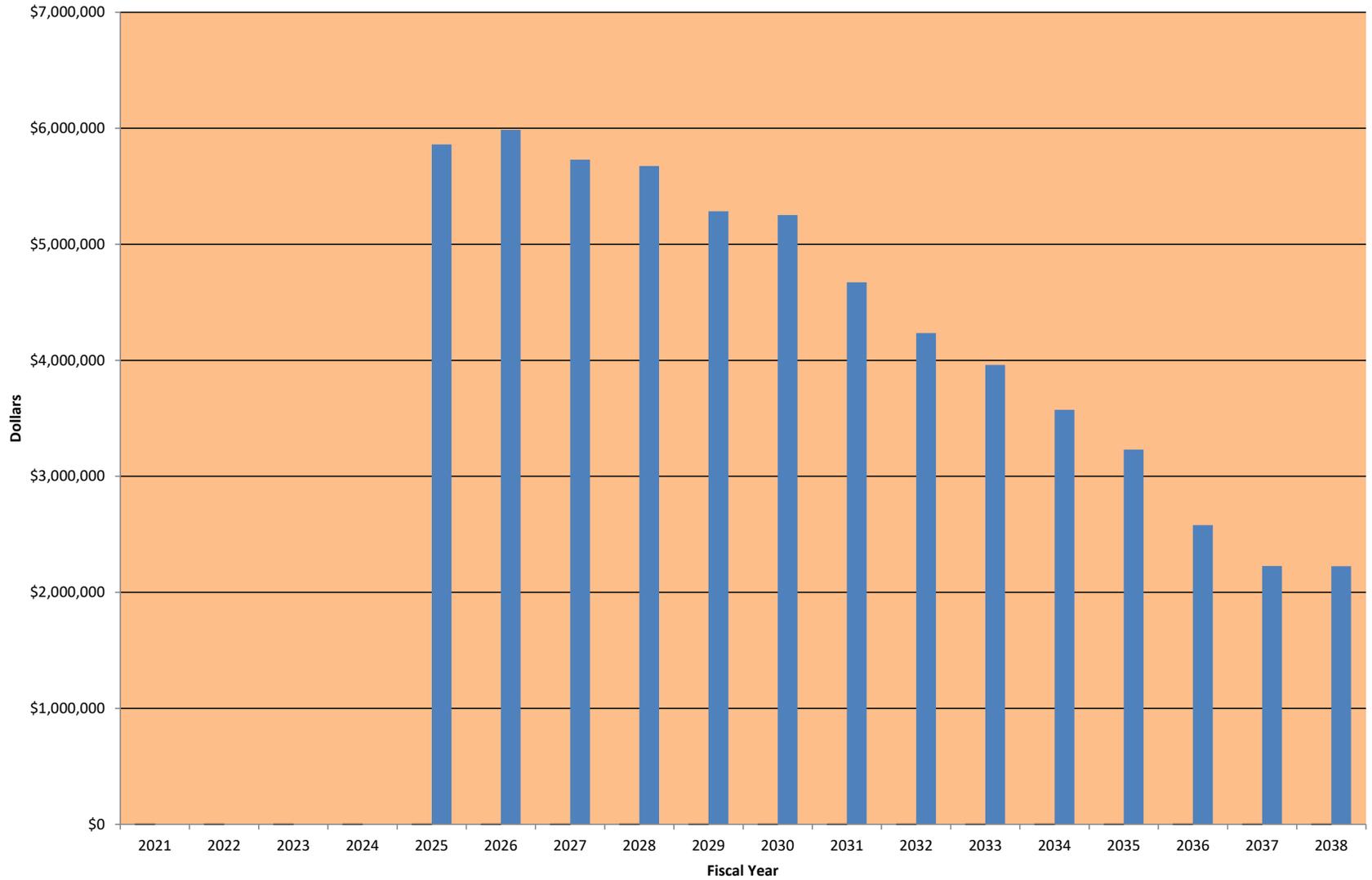
		FY 2021	FY 2022
Airport	2014 GO Ref	0.00	0.00
	2016 GO Ref	<u>12,747.00</u>	<u>12,741.00</u>
		12,747.00	12,741.00
Transfer to Airport	30-5761-50-99	12,747.00	12,741.00
Transfer from Debt Serv	61-4961	12,747.00	12,741.00

Golf	2014 GO Ref	0.00	0.00
	2016 GO Ref	<u>6,921.00</u>	<u>6,918.00</u>
		6,921.00	6,918.00
Transfer to Golf	30-5723-50-99	6,921.00	8,610.00
Transfer from Debt Serv	23-4930	6,921.00	

Stormwater	2020 go	90,946.00	90,112.00
	2012 co	107,352.00	108,535.00
	2014 go	<u>84,981.00</u>	<u>84,156.00</u>
		283,279.00	282,803.00
Transfer to Stormwater	30-5767-50-99	283,279.00	282,803.00
Trans from Debt Ser	67-4930	283,279.00	282,803.00
2017 GO Ref GF Portir	67-5730-50-99	151,917.00	151,465.00
This is only issuance we transfer to Debt service to pay the Debt portion			

Water	2020 go	81,538	80,790.00
	2012 co	29,278	29,600.00
	2014 go	<u>122,373</u>	<u>121,185.00</u>
		233,189	231,575.00
Transfer to water	30-5760-50-99	233,189	231,575.00
Transfer from Debt Serv	60-4930	233,189	231,575.00

City of Gainesville Debt Payments by Fiscal Year





OTHER FUNDS



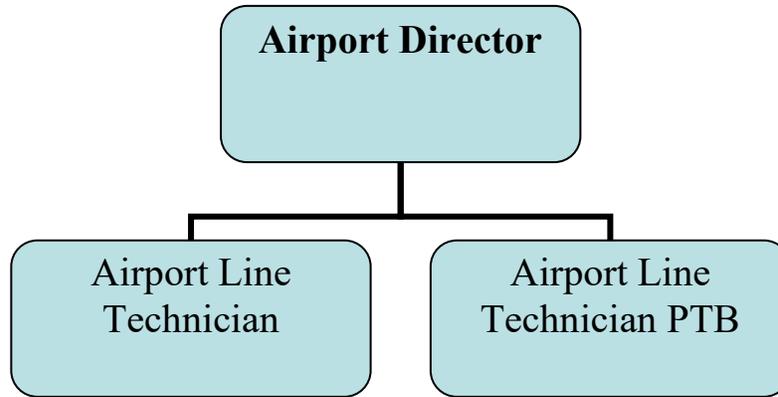
OTHER ENTERPRISE FUNDS

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, a 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 airport and the surrounding area has been placed into the Gainesville Tax Increment Reinvestment Zone #2 (TIRZ #2). It has also partnered with B-29 ADC to increase opportunities for businesses to locate in the TIRZ #2 footprint.
- The airport requested and received approval to use some of its Infrastructure Investment and Jobs Act (IIJA) funds to produce an Airport Master Plan and a Drainage Study for the entire airport. The \$650,000 project will use 90% IIJA funds, 10% airport funds.
- The airport finished with excess revenues for FY 23.
- Numerous requests for new hangar construction have been approved by the Airport Board and City Council.
- Fuel sales in gallons was up 14.8% for the first seven months of FY24 compared to FY 23 due to the increase in flight training and the casino opening back up for concerts.
- The airport installed VirTower in June 2023. This equipment records RWY/TWY usage, and types of aircraft using our airport. It has shown that we have been grossly underestimating the amount of aircraft activity at the airport. We recorded over 500 aircraft operations on 2 different days the first week of May, 2024. TXDOT requires this information prior to any grants being allocated to an airport.

Departmental Performance Measures:

- Maintain current business tenants
- Net minimum 11.5% net revenues from fuel sales
- Increase participation in community events by 5%

Performance Measures

Classification	FY21-22 Actual	FY22-23 Actual	FY23-24 Actual	FY24-25 Budget
Net Fuel Sales (\$)	\$266,682	\$178,449	\$254,768	\$176,000
100LL (gal)	102,222	111,978	123,714	112,000
Jet A (gal)	276,105	219,140	245,910	219,000
Community Event Participation	350	1,000	1,050	1,100
Airport Business Tenants	12	11	11	11

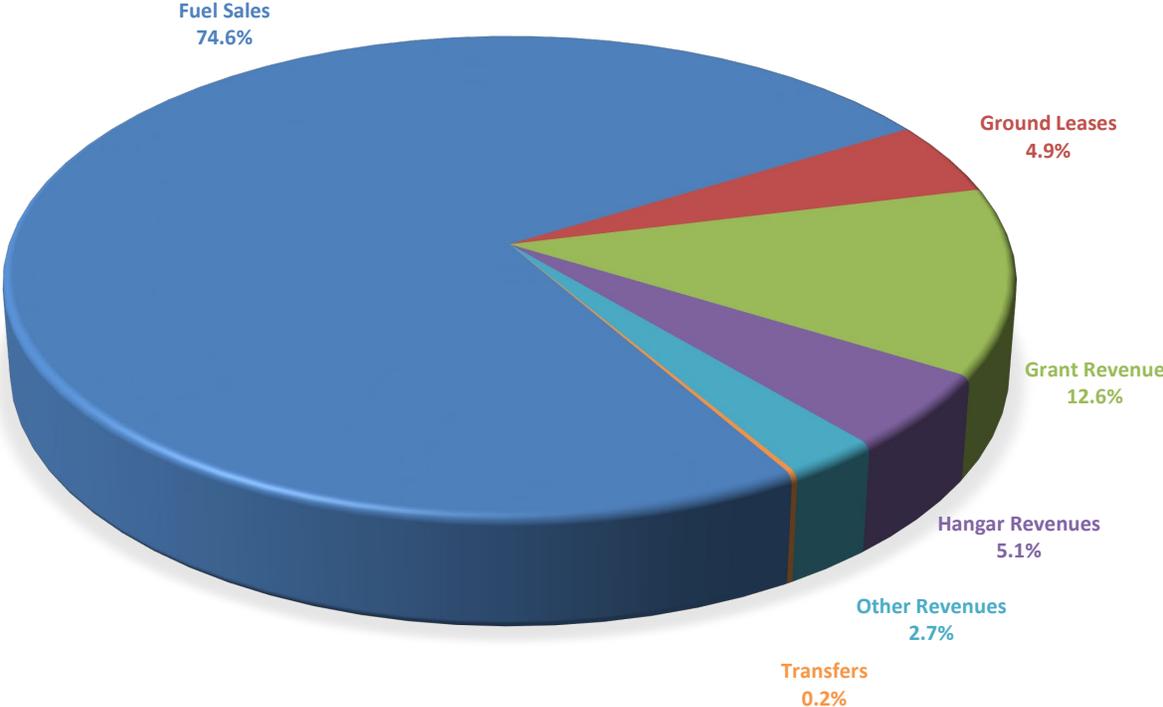
**CITY OF GAINESVILLE
BUDGET 2024-2025
AIRPORT FUND SUMMARY**

	2022-23 REVISED	2022-23 ACTUAL	2023-24 ADOPTED BUDGET	2023-24 ACTUAL SIX MONTHS	2023-24 REVISED BUDGET	2024-25 PROPOSED BUDGET
BEGINNING BALANCE OCTOBER 1	2,947,495	2,947,495	3,122,842	5,982,441	5,982,441	5,991,290
REVENUES	1,808,228	4,576,710	2,019,803	905,863	2,539,263	2,059,608
TOTAL FUNDS AVAILABLE	4,755,723	7,524,205	5,142,645	6,888,304	8,521,704	8,050,898
EXPENDITURES						
OPERATIONS	1,778,775	4,535,986	1,989,228	821,935	2,508,688	2,020,814
NON-DEPARTMENTAL	15,780	15,763	21,726	9,612	21,726	21,749
TOTAL EXPENDITURES	1,794,555	4,551,749	2,010,954	831,547	2,530,414	2,042,563
ENDING BALANCE SEPTEMBER 30	2,961,168	2,972,456	3,131,691	6,056,757	5,991,290	6,008,335
INCREASE(DECREASE) IN FUND BALANCE	13,673	24,961	8,849	74,316	8,849	17,045

**CITY OF GAINESVILLE
BUDGET 2024-2025
AIRPORT FUND REVENUES**

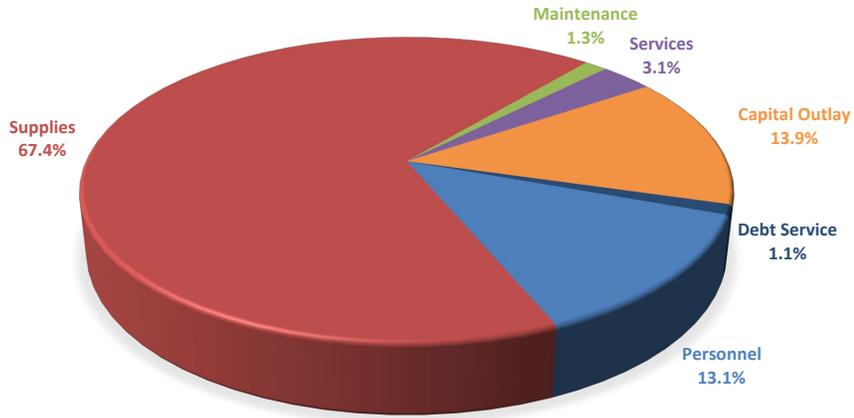
ACCOUNT NUMBER	DESCRIPTION	2022-23 REVISED BUDGET	2022-23 ACTUAL	2023-24 ADOPTED BUDGET	2023-24 ACTUAL SIX MONTHS	2023-24 REVISED BUDGET	2024-25 PROPOSED BUDGET
61-4698-00-00	AR CREDIT ADJUSTMENT	(527)	(1,211)	0	(265)	0	0
61-4701-00-00	INTEREST REVENUE	21,000	31,957	18,000	20,073	35,000	35,000
61-4704-00-00	AGRICULTURAL LEASE-H	3,325	3,325	3,000	3,063	3,500	2,660
61-4707-00-00	LAND RENTAL-GRAZING	8,100	0	8,000	0	8,000	8,000
61-4709-00-00	MISCELLANEOUS REVENU	200	300	200	200	200	200
61-4732-00-00	AIRPORT FUEL SALES	1,228,500	1,392,356	1,228,500	753,167	1,536,000	1,536,000
61-4740-00-00	GROUND LEASE - MONTH	54,000	54,429	54,000	31,953	54,000	54,000
61-4741-00-00	GROUND LEASE - ANNUA	40,800	44,854	44,000	33,892	44,000	47,000
61-4788-00-00	TIE DOWN RENTAL	2,000	3,050	1,500	1,200	2,000	2,000
61-4789-00-00	MULTI-USE HANGAR REN	25,000	23,540	25,000	12,500	25,000	26,000
61-4790-00-00	T-HANGAR RENTAL	66,000	65,570	74,177	39,510	74,177	78,999
61-4795-00-00	CATERING FEES REVENU	4,500	7,195	5,000	3,832	6,000	6,000
61-4798-00-00	PILOT SUPPLIES - SAL	1,550	4,116	1,100	538	1,100	1,100
	TOTAL OPERATING REVENUE	1,454,448	1,629,479	1,462,477	899,664	1,788,977	1,796,959
61-4508-00-00	DONATION-RUNWAY 1836	0	2,924,059	0	0	0	0
61-4803-00-00	GRANT REV RAMP-TXDOT	50,000	19,393	50,000	2,588	100,000	25,000
61-4805-00-00	OTHER GRANT REVENUE	300,000	0	463,600	0	585,000	233,900
	TOTAL GRANT REVENUE	350,000	2,943,451	513,600	2,588	685,000	258,900
61-4930-00-00	TRANSFER FROM I & S	3,780	3,780	3,726	3,612	3,726	3,749
61-4962-00-00	TRANSFER FROM FUND 6	0	0	40,000	0	61,560	0
	TOTAL TRANSFERS	3,780	3,780	43,726	3,612	65,286	3,749
	TOTAL AIRPORT REVENUES	1,808,228	4,576,710	2,019,803	905,863	2,539,263	2,059,608

**CITY OF GAINESVILLE
AIRPORT FUND REVENUES
BUDGET 2024-2025**



**AIRPORT FUND
EXPENSES BY TYPE & DEPARTMENT
BUDGET 2024-2025**

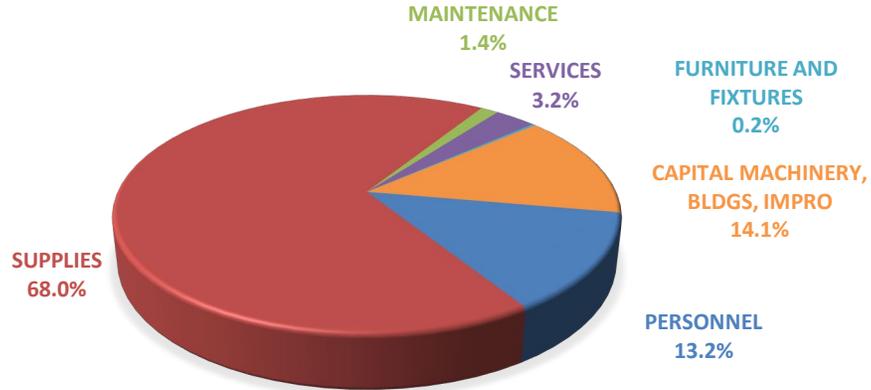
Department	Personnel	Supplies	Maintenance	Services	Minor EQ Furn/Fix	Capital Outlay	Debt Service	Transfers	Total
Airport Operations	267,457	1,373,255	27,300	63,802	5,000	284,000	0	0	2,020,814
Non-Departmental	0	0	0	0	0	0	21,749	0	21,749
Totals	267,457	1,373,255	27,300	63,802	5,000	284,000	21,749	0	2,042,563



**CITY OF GAINESVILLE
BUDGET 2024-2025
AIRPORT FUND OPERATIONS**

ACCOUNT NUMBER	DESCRIPTION	2022-23 REVISED BUDGET	2022-23 ACTUAL	2023-24 ADOPTED BUDGET	2023-24 ACTUAL SIX MONTHS	2023-24 REVISED BUDGET	2024-25 PROPOSED BUDGET
61-5101-10-10	SALARIES	127,077	126,309	139,208	67,527	143,011	177,526
61-5106-10-10	OVERTIME	5,000	3,132	5,000	585	5,000	5,000
61-5107-10-10	HOLIDAY PAY	1,500	1,115	1,200	1,570	3,000	3,000
61-5110-10-10	LONGEVITY	1,200	1,200	1,320	1,320	1,320	1,500
61-5111-10-10	RETIREMENT	17,702	17,319	20,048	9,600	20,819	25,868
61-5112-10-10	FICA	10,688	10,344	11,707	5,244	11,635	14,790
61-5116-10-10	HEALTH/LIFE INSURANC	22,675	21,963	23,435	11,581	23,918	35,603
61-5118-10-10	WORKER COMPENSATION	2,708	2,642	2,739	1,323	2,837	2,610
61-5119-10-10	OTHER PAYROLL EXPENS	1,560	2,025	1,560	754	1,564	1,560
61-5121-10-10	ACCRUED VACATION BEN	0	(5,391)	0	0	0	0
	SUBTOTAL SALARIES AND BENEFITS	190,110	180,659	206,217	99,504	213,104	267,457
61-5201-10-10	OFFICE SUPPLIES	2,000	1,526	2,000	657	2,000	2,200
61-5202-10-10	POSTAGE	0	48	0	98	200	220
61-5206-10-10	FUELS OILS LUBRICANT	3,000	1,899	3,000	1,077	3,000	3,300
61-5208-10-10	CLEANING SUPPLIES	250	345	250	13	250	275
61-5227-10-10	AVGAS/JETA FUEL	1,050,000	1,241,190	1,050,000	679,459	1,360,000	1,360,000
61-5290-10-10	SPECIAL EVENTS	600	598	600	0	60	660
61-5295-10-10	CATERING SUPPLIES	4,000	5,307	3,500	2,894	4,000	4,400
61-5298-10-10	PILOT SUPPLIES FOR R	1,400	1,579	1,000	223	1,000	1,100
61-5299-10-10	MISCELLANEOUS SUPPLI	1,015	874	1,000	375	1,000	1,100
	SUBTOTAL SUPPLIES	1,062,265	1,253,366	1,061,350	684,796	1,371,510	1,373,255
61-5302-10-10	BUILDING MAINTENANCE	1,200	(4,752)	1,200	579	1,200	1,400
61-5303-10-10	GROUPS MAINTENANCE	1,000	744	1,000	0	1,000	1,100
61-5304-10-10	MACHINERY & EQUIPMEN	16,000	15,684	16,000	4,464	16,000	17,250
61-5305-10-10	VEHICLE MAINTENANCE	1,250	1,312	1,500	1,622	2,250	2,500
61-5306-10-10	INSTRUMENT MAINTENAN	3,000	2,670	4,000	2,019	4,000	4,400
61-5309-10-10	OFFICE EQUIPMENT MAI	600	0	600	0	600	650
61-5320-10-10	R.A.M.P. GRANT PROGR	150	147	0	0	55,000	0
	SUBTOTAL MAINTENANCE	23,200	15,804	24,300	8,684	80,050	27,300
61-5401-10-10	COMMUNICATIONS	4,000	2,559	4,000	776	4,000	4,400
61-5402-10-10	DUES & SUBSCRIPTIONS	2,250	1,426	2,250	718	2,250	2,500
61-5403-10-10	GENERAL INSURANCE	15,750	15,391	15,908	8,528	15,908	16,369
61-5404-10-10	PROFESSIONAL FEES	2,500	2,389	2,500	1,894	3,100	3,450
61-5405-10-10	ADVERTISING	1,500	1,500	1,500	791	1,800	2,000
61-5406-10-10	TRAINING	1,000	1,318	1,750	0	1,000	1,750
61-5408-10-10	ELECTRIC UTILITY SER	14,500	16,096	15,608	7,082	15,608	15,608
61-5411-10-10	MACHINERY AND EQUIPM	1,500	866	1,500	0	1,500	1,650
61-5417-10-10	INSPECTION AND PERMI	2,500	1,483	2,500	1,617	3,100	3,300
61-5418-10-10	AUTO ALLOWANCE	4,750	4,737	4,750	2,297	4,763	4,750
61-5441-10-10	SOLID WASTE UTILITY	1,300	1,568	1,300	843	1,700	1,352
61-5442-10-10	WATER/SEWER UTILITY	2,700	2,857	2,595	1,393	2,595	2,673
61-5446-10-10	STORM WATER UTILITY	3,450	3,528	3,700	1,764	3,700	3,450
61-5480-10-10	PROPERTY TAX EXPENSE	500	380	500	355	500	550
	SUBTOTAL SERVICES	58,200	56,098	60,361	28,058	61,524	63,802
61-5503-10-10	FURNITURE & FIXTURES	0	0	5,000	893	5,000	5,000
	SUBTOTAL FURNITURE AND FIXTURES	0	0	5,000	893	5,000	5,000
61-6502-10-10	BUILDINGS	32,000	0	37,000	0	0	25,000
61-6504-10-10	MACHINERY & EQUIPMEN	20,000	6,000	20,000	0	17,500	20,000
61-6507-10-10	IMPROVEMENTS OTHER T	393,000	3,024,059	575,000	0	760,000	239,000
	SUBTOTAL BUILDINGS/IMPROVEMENTS	445,000	3,030,059	632,000	0	777,500	284,000
	AIRPORT OPERATIONS	1,778,775	4,535,986	1,989,228	821,935	2,508,688	2,020,814

CITY OF GAINESVILLE
BUDGET 2024-2025
AIRPORT FUND OPERATIONS



EXPENDITURE SUMMARY

CLASSIFICATION	2022-23	2022-23	2023-24	2023-24	2023-24	2024-25
	REVISED	ACTUAL	ADOPTED BUDGET	ACTUAL SIX MONTHS	REVISED BUDGET	PROPOSED BUDGET
PERSONNEL	190,110	180,659	206,217	99,504	213,104	267,457
SUPPLIES	1,062,265	1,253,366	1,061,350	684,796	1,371,510	1,373,255
MAINTENANCE	23,200	15,804	24,300	8,684	80,050	27,300
SERVICES	58,200	56,098	60,361	28,058	61,524	63,802
FURNITURE AND FIXTURES	0	0	5,000	893	5,000	5,000
CAPITAL MACHINERY, BLDGS, IMPRO	445,000	3,030,059	632,000	0	777,500	284,000
TOTAL	1,778,775	4,535,986	1,989,228	821,935	2,508,688	2,020,814

WORKLOAD/DEMAND

	ACTUAL 2021	ACTUAL 2022	ACTUAL 2023	BUDGETED 2024	ESTIMATED 2025
HOURS FUELING AIRCRAFT	400	500	550	550	550
NUMBER OF AIRCRAFT FUELED	4,250	4,500	5,500	5,750	6,000
AFTER HOURS CALL-OUT	125	100	150	100	125
SWEEP TAXIWAYS/RUNWAYS PER YR.	50	50	50	50	50
TERMINAL JANITORIAL HOURS	425	450	475	475	500
HOURS FOR GROUNDS UPKEEP	850	850	800	800	800
COMMUNITY EVENTS HELD	2	5	3	5	5

STAFFING

POSITION	ACTUAL 2021	ACTUAL 2022	ACTUAL 2023	BUDGETED 2024	PROPOSED 2025
AIRPORT OPERATIONS					
AIRPORT DIRECTOR	1	1	1	1	1
AIRPORT LINE TECHNICIAN	1	1	1	1	2
AIRPORT LINE TECHNICIAN PTB	1	1	1	1	1
TOTAL AIRPORT OPERATIONS	3	3	3	3	4

**CITY OF GAINESVILLE
BUDGET 2024-2025
AIRPORT FUND NON-DEPARTMENTAL**

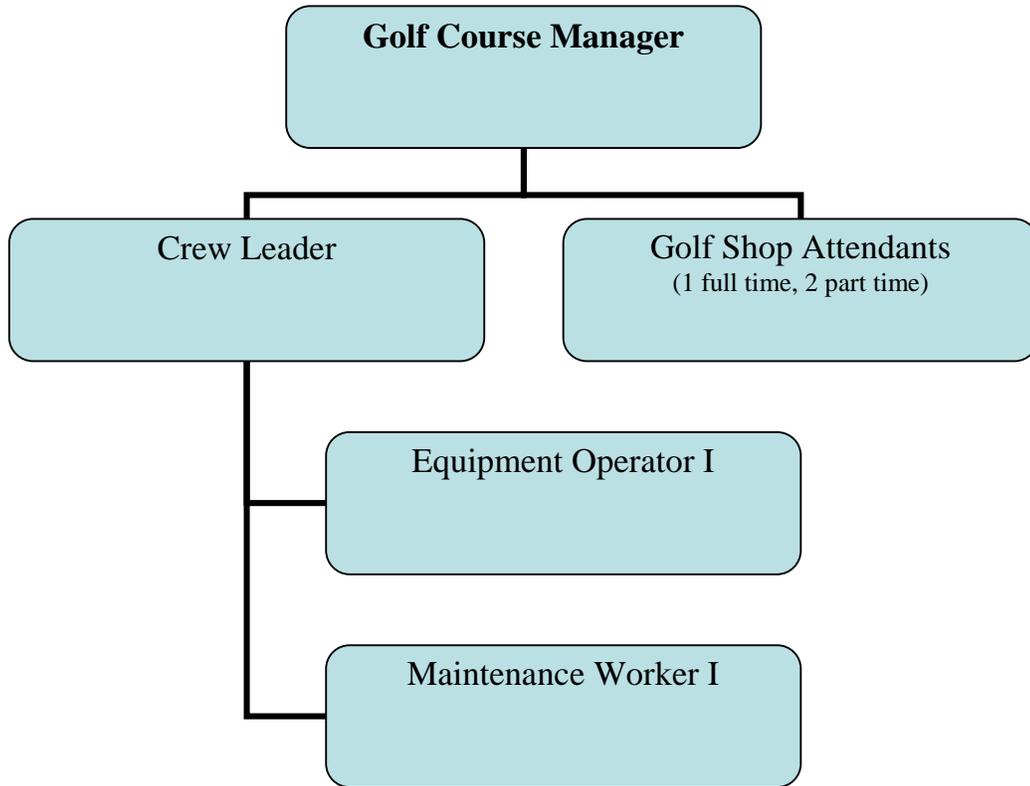
ACCOUNT NUMBER	DESCRIPTION	2022-23 REVISED BUDGET	2022-23 ACTUAL	2023-24 ADOPTED BUDGET	2023-24 ACTUAL SIX MONTHS	2023-24 REVISED BUDGET	2024-25 PROPOSED BUDGET
61-5435-99-99	ACCRUED INTEREST EXP	0	(17)	0	0	0	0
61-5465-99-99	LEASE PAYMENT - TRUC	12,000	12,000	18,000	6,000	18,000	18,000
61-5477-99-99	DEBT EXP 2016 REFUND	3,780	3,780	3,726	3,612	3,726	3,749
	TOTAL DEBT	15,780	15,763	21,726	9,612	21,726	21,749
	AIRPORT NON-DEPARTMENTAL	15,780	15,763	21,726	9,612	21,726	21,749

**CITY OF GAINESVILLE
BUDGET 2024-2025
AIRPORT CAPITAL IMPROVEMENTS FUND SUMMARY**

	2022-23 REVISED BUDGET	2022-23 ACTUAL	2023-24 ADOPTED BUDGET	2023-24 ACTUAL SIX MONTHS	2023-24 REVISED BUDGET	2024-25 PROPOSED BUDGET
BEGINNING BALANCE OCTOBER 1	83,150	83,150	186,433	188,212	188,212	134,652
62-4701-00-00 INTEREST REVENUE	1,700	5,062	1,700	4,298	8,000	4,000
62-4807-00-00 GRANT REVENUE	100,000	100,000	0	0	0	0
62-4961-00-00 TRANSFER FROM AIRPOR	0	0	0	0	0	0
TOTAL REVENUE	101,700	105,062	1,700	4,298	8,000	4,000
TOTAL FUNDS AVAILABLE	184,850	188,212	188,133	192,510	196,212	138,652
62-5761-50-99 TRANSFER TO AIRPORT	0	0	40,000	0	61,560	0
TOTAL TRANSFERS	0	0	40,000	0	61,560	0
TOTAL EXPENDITURES	0	0	40,000	0	61,560	0
ENDING BALANCE SEPTEMBER 30	184,850	188,212	148,133	192,510	134,652	138,652
INCREASE(DECREASE) IN FUND BALANCE	101,700	105,062	(38,300)	4,298	(53,560)	4,000

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.

Performance Measures	Actual 2022	Actual 2023	Actual 2024	Estimated 2024	Budget 2025
Annual Programs	\$36,224	\$46,671	\$34,000	\$34,000	\$34,000
Cart Rentals	\$87,781	\$107,968	\$65,000	\$121,000	\$90,000
Green Fees	\$140,384	\$178,832	\$130,000	\$143,000	\$145,000
Rounds of Golf	9,250	9,250	12,000	12,000	16,000

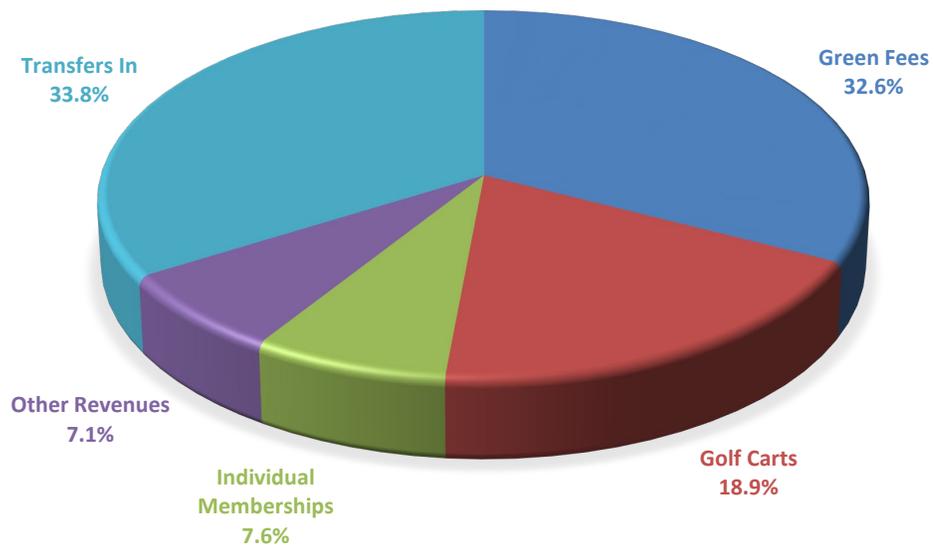
**CITY OF GAINESVILLE
BUDGET 2024-2025
GOLF COURSE FUND SUMMARY**

	2022-23 REVISED	2022-23 ACTUAL	2023-24 ADOPTED BUDGET	2023-24 ACTUAL SIX MONTHS	2023-24 REVISED BUDGET	2024-25 PROPOSED BUDGET
BEGINNING BALANCE OCTOBER 1 *	91,919	91,919	2,337	91,160	91,160	99,803
REVENUES	424,102	424,765	450,223	155,404	450,223	476,036
TOTAL FUNDS AVAILABLE	516,021	516,684	452,560	246,564	541,383	575,839
EXPENDITURES						
PRO SHOP	119,456	138,887	127,818	59,345	120,736	138,822
OPERATIONS	295,541	287,076	315,145	137,558	318,821	332,016
NON-DEPARTMENTAL	2,052	2,052	2,023	1,961	2,023	2,036
TOTAL EXPENDITURES	417,049	428,015	444,986	198,864	441,580	472,874
ENDING BALANCE SEPTEMBER 30	98,972	88,669	7,574	47,700	99,803	102,965
INCREASE(DECREASE) IN FUND BALANCE	7,053	(3,250)	5,237	(43,460)	8,643	3,162

**CITY OF GAINESVILLE
BUDGET 2024-2025
GOLF COURSE FUND - REVENUES**

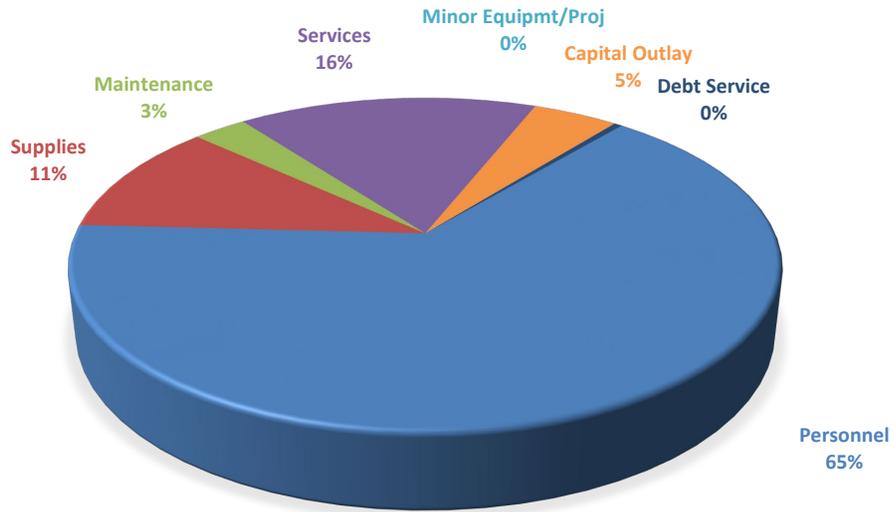
ACCOUNT NUMBER	DESCRIPTION	2022-23 REVISED BUDGET	2022-23 ACTUAL	2023-24 ADOPTED BUDGET	2023-24 ACTUAL SIX MONTHS	2023-24 REVISED BUDGET	2024-25 PROPOSED BUDGET
23-4502-00-00	GREEN FEES	122,000	178,832	130,000	64,548	150,000	155,000
23-4503-00-00	CART STORAGE FEES	0	0	0	600	600	0
23-4504-00-00	TRAIL FEES	100	100	100	0	0	0
23-4514-00-00	INDIVIDUAL MEMBERSHI	34,000	46,671	34,000	14,800	34,000	36,000
23-4515-00-00	GOLF CART RENTAL	50,000	107,968	65,000	54,459	95,000	90,000
	SUBTOTAL	206,100	333,571	229,100	134,407	279,600	281,000
23-4622-00-00	OVER/SHORT	0	80	0	0	0	0
23-4701-00-00	INTEREST REVENUE	0	0	50	0	0	0
23-4703-00-00	GAIN ON DISPOSITION/	0	0	0	0	0	0
23-4709-00-00	MISCELLANEOUS REVENU	1,200	1,585	2,500	0	1,000	2,500
23-4725-00-00	COMMISSION-MERCHANDI	1,000	2,636	1,000	0	1,000	1,000
23-4766-00-00	ALCOHOL SALES	6,000	13,945	7,800	7,582	10,000	12,500
23-4771-00-00	PLAYER PASS REVENUES	3,500	2,975	3,500	0	1,000	0
23-4776-00-00	GOLF MERCHANDISE SAL	6,200	16,495	6,200	6,559	10,000	10,000
23-4777-00-00	VENDING REVENUES	5,000	12,921	5,000	4,895	8,000	8,000
23-4778-00-00	GOLF CONCESSIONS	50	2,191	50	0	0	0
	SUBTOTAL	22,950	52,828	26,100	19,036	31,000	34,000
23-4901-00-00	TRANSFER FROM GENERA	190,000	33,314	190,000	0	134,600	156,000
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	2,052	2,052	2,023	1,961	2,023	2,036
	SUBTOTAL	195,052	38,366	195,023	1,961	139,623	161,036
	REVENUES TOTAL	424,102	424,765	450,223	155,404	450,223	476,036

**CITY OF GAINESVILLE
BUDGET 2024-2025
GOLF COURSE FUND - REVENUES**



**GOLF COURSE FUND
EXPENSES BY TYPE & DEPARTMENT
BUDGET 2024-2025**

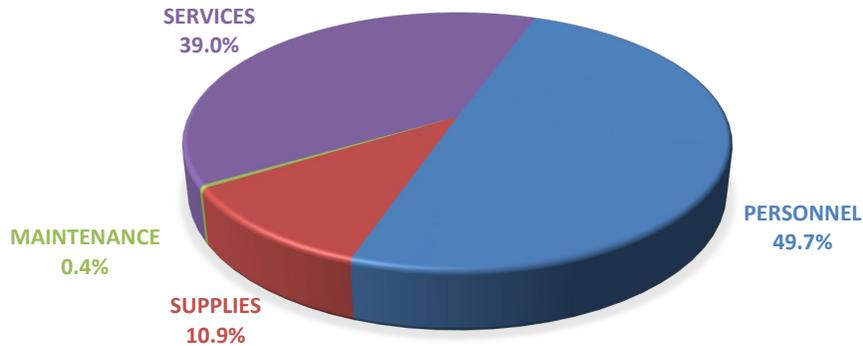
Department	Personnel	Supplies	Maintenance	Services	Minor Equipmt/Proj	Capital Outlay	Debt Service	Total
Pro Shop	69,049	15,200	500	54,073	0	0	0	138,822
Golf Course Maintenance & Operations	237,039	36,750	13,358	22,869	0	22,000	0	332,016
Non-Departmental	0	0	0	0	0	0	2,036	2,036
Totals	306,088	51,950	13,858	76,942	0	22,000	2,036	472,874



**CITY OF GAINESVILLE
BUDGET 2024-2025
GOLF COURSE FUND PRO SHOP**

ACCOUNT NUMBER	DESCRIPTION	2022-23 REVISED BUDGET	2022-23 ACTUAL	2023-24 ADOPTED BUDGET	2023-24 ACTUAL SIX MONTHS	2023-24 REVISED BUDGET	2024-25 PROPOSED BUDGET
23-5101-18-10	SALARIES	42,671	45,024	46,717	18,030	41,510	48,382
23-5106-18-10	OVERTIME	2,000	125	2,000	0	2,000	2,000
23-5107-18-10	HOLIDAY PAY	800	1,059	800	430	800	800
23-5110-18-10	LONGEVITY	240	240	420	420	420	480
23-5111-18-10	RETIREMENT	3,377	3,165	3,688	1,311	3,073	3,775
23-5112-18-10	FICA	2,786	3,546	3,820	1,437	2,651	3,952
23-5116-18-10	HEALTH/LIFE INSURANC	8,249	8,229	7,803	3,860	7,980	8,895
23-5118-18-10	WORKER COMPENSATION	777	987	984	372	685	765
23-5119-18-10	OTHER PAYROLL EXPENS	0	0	0	0	31	0
23-5121-18-10	ACCRUED VACATION BEN	0	454	0	0	0	0
	SUBTOTAL SALARIES AND BENEFITS	60,900	62,829	66,232	25,861	59,150	69,049
23-5201-18-10	OFFICE SUPPLIES	200	123	230	0	230	400
23-5207-18-10	SMALL TOOLS AND INST	0	0	0	17	0	0
23-5213-18-10	CONCESSION STAND SUP	4,000	4,492	4,000	1,412	4,000	4,000
23-5253-18-10	MERCHANDISE	5,313	17,420	5,313	2,383	5,313	10,000
23-5299-18-10	MISCELLANEOUS SUPPLI	700	724	700	610	700	800
	SUBTOTAL SUPPLIES	10,213	22,760	10,243	4,422	10,243	15,200
23-5304-18-10	MACHINERY & EQUIPMEN	0	47	0	0	0	0
23-5399-18-10	MISCELLANEOUS MAINTA	500	100	500	170	500	500
	SUBTOTAL MAINTENANCE	500	147	500	170	500	500
23-5401-18-10	COMMUNICATIONS	2,000	1,976	2,000	961	2,000	2,000
23-5403-18-10	GENERAL INSURANCE	63	33	63	21	63	63
23-5404-18-10	PROFESSIONAL FEES	100	18	100	18	100	100
23-5405-18-10	ADVERTISING	1,000	446	1,000	783	1,000	1,000
23-5406-18-10	TRAVEL TRAINING & SE	100	87	100	0	100	100
23-5408-18-10	ELECTRIC UTILITY SER	3,030	3,097	3,030	1,011	3,030	3,060
23-5412-18-10	ALCOHOLIC BEVERAGE S	3,300	4,973	3,300	2,753	3,300	6,000
23-5423-18-10	GOLF CART RENTAL EXP	12,000	9,688	12,000	10,731	12,000	12,500
23-5453-18-10	CART LEASE PAYMENT	23,250	25,575	23,250	9,688	23,250	23,250
23-5499-18-10	MISCELLANEOUS SERVIC	3,000	7,259	6,000	2,928	6,000	6,000
	SUBTOTAL SERVICES	47,843	53,152	50,843	28,893	50,843	54,073
	GOLF PRO SHOP	119,456	138,887	127,818	59,345	120,736	138,822

**CITY OF GAINESVILLE
BUDGET 2024-2025
GOLF COURSE FUND PRO SHOP**



EXPENDITURE SUMMARY						
CLASSIFICATION	2022-23	2022-23	2023-24	2023-24	2023-24	2024-25
	REVISED	ACTUAL	ADOPTED BUDGET	ACTUAL SIX MONTHS	REVISED BUDGET	PROPOSED BUDGET
PERSONNEL	60,900	62,829	66,232	25,861	59,150	69,049
SUPPLIES	10,213	22,760	10,243	4,422	10,243	15,200
MAINTENANCE	500	147	500	170	500	500
SERVICES	47,843	53,152	50,843	28,893	50,843	54,073
TOTAL	119,456	138,887	127,818	59,345	120,736	138,822

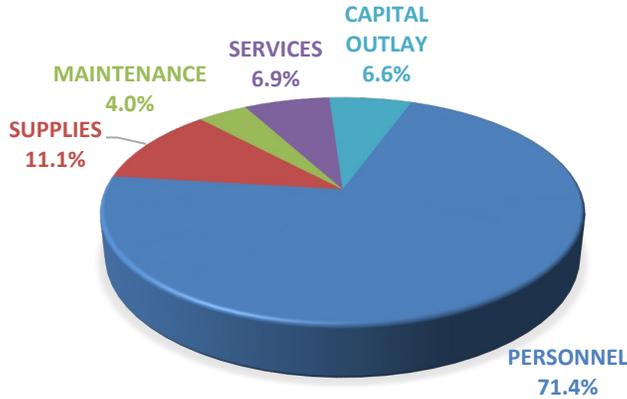
WORKLOAD/DEMAND					
	ACTUAL	ACTUAL	ACTUAL	BUDGETED	ESTIMATED
	2021	2022	2023	2024	2025
HOURS STAGING, CLEANING, STORING GOLF CARTS	740	740	740	740	740
HOURS GOLF SHOP MAINTENANCE	125	125	125	125	125
HOURS ATTENDANCE OF GOLF SHOP	4,800	4,800	4,800	4,800	4,800
HOURS TOURNAMENT PREPARATIONS	180	180	180	180	180
HOURS ERRANDS, MEETINGS, ETC.	300	300	300	300	300

STAFFING					
POSITION	ACTUAL	ACTUAL	ACTUAL	BUDGETED	PROPOSED
	2021	2022	2023	2024	2025
GOLF PRO SHOP OPERATIONS					
GOLF SHOP MANAGER	0	0	0	0	0
GOLF SHOP ATTENDANT	1	1	1	0	1
GOLF SHOP ATTENDANT PT	2	2	2	2	2
TOTAL GOLF PRO SHOP OPERATIONS	3	3	3	2	3

**CITY OF GAINESVILLE
BUDGET 2024-2025
GOLF COURSE FUND OPERATIONS**

ACCOUNT NUMBER	DESCRIPTION	2022-23 REVISED	2022-23 ACTUAL	2023-24 ADOPTED BUDGET	2023-24 ACTUAL SIX MONTHS	2023-24 REVISED BUDGET	2024-25 PROPOSED BUDGET
23-5101-18-47	SALARIES	141,735	141,657	147,226	73,264	148,435	153,483
23-5106-18-47	OVERTIME	8,000	593	8,000	1,119	8,000	8,000
23-5107-18-47	HOLIDAY PAY	500	529	500	295	1,200	1,200
23-5110-18-47	LONGEVITY	2,220	2,220	2,460	3,090	3,090	1,140
23-5111-18-47	RETIREMENT	19,198	18,259	20,790	10,118	21,161	22,003
23-5112-18-47	FICA	11,541	10,857	12,141	5,847	12,205	12,580
23-5116-18-47	HEALTH/LIFE INSURANC	32,955	32,916	31,212	15,442	31,876	35,579
23-5118-18-47	WORKER COMPENSATION	3,258	3,091	3,127	1,530	3,169	2,434
23-5119-18-47	OTHER PAYROLL EXPENS	520	989	520	221	516	620
23-5121-18-47	ACCRUED VACATION BEN	0	2,133	0	0	0	0
	SUBTOTAL SALARIES AND BENEFITS	219,927	213,359	225,976	110,924	229,652	237,039
23-5201-18-47	OFFICE SUPPLIES	350	320	300	0	300	400
23-5206-18-47	FUELS OILS LUBRICANT	12,000	11,594	13,000	3,495	13,000	15,000
23-5207-18-47	SMALL TOOLS AND INST	200	183	250	149	250	250
23-5208-18-47	CLEANING SUPPLIES	250	262	300	0	300	300
23-5212-18-47	BOTANICAL & AGRICULT	19,000	16,852	19,000	4,291	19,000	20,000
23-5299-18-47	MISCELLANEOUS SUPPLI	1,000	929	800	111	800	800
	SUBTOTAL SUPPLIES	32,800	30,140	33,650	8,045	33,650	36,750
23-5302-18-47	BUILDING MAINTENANCE	350	118	350	57	350	350
23-5303-18-47	GROUNDS MAINTENANCE	3,500	2,905	3,500	1,618	3,500	3,500
23-5304-18-47	MACHINERY & EQUIPMEN	10,000	10,125	10,000	3,108	10,000	3,108
23-5305-18-47	VEHICLE MAINTENANCE	400	170	400	16	400	400
23-5317-18-47	IRRIGATION SYSEM MA	5,000	4,176	5,000	4,026	5,000	5,000
23-5399-18-47	MISCELLANEOUS MAINTE	1,000	792	1,000	0	1,000	1,000
	SUBTOTAL MAINTENANCE	20,250	18,286	20,250	8,825	20,250	13,358
23-5401-18-47	COMMUNICATIONS	600	785	600	385	600	600
23-5403-18-47	GENERAL INSURANCE	2,894	2,700	3,000	1,452	3,000	3,000
23-5404-18-47	PROFESSIONAL FEES	250	72	250	172	250	250
23-5406-18-47	TRAVEL TRAINING & SE	200	85	200	0	200	200
23-5408-18-47	ELECTRIC UTILITY SER	7,000	3,537	7,000	1,690	7,000	6,500
23-5409-18-47	CONTRACTUAL SERVICES	300	0	300	0	300	300
23-5411-18-47	MACHINERY/EQUIPMENT	600	1,347	600	0	600	600
23-5423-18-47	GOLF CART RENTAL EXP	0	4,900	0	0	0	0
23-5440-18-47	NATURAL GAS UTILITY	1,900	2,480	2,000	1,617	2,000	2,020
23-5441-18-47	SOLID WASTE UTILITY	4,850	5,727	5,044	2,213	5,044	5,044
23-5442-18-47	WATER/SEWER UTILITY	2,370	2,162	2,675	1,534	2,675	2,755
23-5446-18-47	STORM WATER UTILITY	100	91	100	45	100	100
23-5455-18-47	UNIFORM PURCHASE/REN	500	396	500	248	500	500
23-5499-18-47	MISCELLANEOUS SERVIC	1,000	1,009	1,000	406	1,000	1,000
	SUBTOTAL SERVICES	22,564	25,291	23,269	9,763	23,269	22,869
23-6507-18-47	IMPROVEMENTS OTHER T	0	0	12,000	0	12,000	22,000
	SUBTOTAL CAPITAL	0	0	12,000	0	12,000	22,000
	GOLF COURSE OPERATIONS	295,541	287,076	315,145	137,558	318,821	332,016

**CITY OF GAINESVILLE
BUDGET 2024-2025
GOLF COURSE FUND OPERATIONS**



EXPENDITURE SUMMARY

CLASSIFICATION	2022-23	2022-23	2023-24	2023-24	2023-24	2024-25
	REVISED	ACTUAL	ADOPTED	ACTUAL	REVISED	PROPOSED
	BUDGET			SIX MONTHS	BUDGET	BUDGET
PERSONNEL	219,927	213,359	225,976	110,924	229,652	237,039
SUPPLIES	32,800	30,140	33,650	8,045	33,650	36,750
MAINTENANCE	20,250	18,286	20,250	8,825	20,250	13,358
SERVICES	22,564	25,291	23,269	9,763	23,269	22,869
CAPITAL OUTLAY	0	0	12,000	0	12,000	22,000
TOTAL	295,541	287,076	315,145	137,558	318,821	332,016

WORKLOAD/DEMAND

	ACTUAL	ACTUAL	ACTUAL	BUDGETED	ESTIMATED
	2021	2022	2023	2024	2025
MOWING HOURS	5,200	5,200	5,200	5,200	5,000
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
	2021	2022	2023	2024	2025
GOLF COURSE OPERATIONS					
GOLF COURSE OPERATIONS MANAGER	0	0	0	0	0
GOLF COURSE MANAGER	1	1	1	1	0
EQUIPMENT OPERATOR II	2	2	2	2	2
MAINTENANCE WORKER I	1	1	1	1	1
TOTAL GOLF COURSE OPERATIONS	4	4	4	4	3

**CITY OF GAINESVILLE
BUDGET 2024-2025
GOLF COURSE FUND NON-DEPARTMENTAL**

ACCOUNT NUMBER	DESCRIPTION	2022-23 REVISED BUDGET	2022-23 ACTUAL	2023-24 ADOPTED BUDGET	2023-24 ACTUAL SIX MONTHS	2023-24 REVISED BUDGET	2024-25 PROPOSED BUDGET
23-5770-50-99	TRANSFER TO GOLF PRO	0	0	0	0	0	0
23-5477-99-99	DEBT EXP 2016 REFUND	2,052	2,052	2,023	1,961	2,023	2,036
	TOTAL DEBT	2,052	2,052	2,023	1,961	2,023	2,036
	NON-DEPARTMENTAL	2,052	2,052	2,023	1,961	2,023	2,036



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 2024-2025
HOTEL/MOTEL FUND**

ACCOUNT NUMBER	DESCRIPTION	2022-23 REVISED BUDGET	2022-23 ACTUAL	2023-24 ADOPTED BUDGET	2023-24 ACTUAL SIX MONTHS	2023-24 REVISED BUDGET	2024-25 PROPOSED BUDGET
	BEGINNING BALANCE OCTOBER 1	1,287,369	1,287,369	1,354,736	1,354,736	1,354,736	486,256
REVENUES							
215-00-00-40104	OCCUPANCY TAXES	975,000	1,049,779	950,000	410,523	1,000,000	1,000,000
215-00-00-40710	INTEREST REVENUE	40,000	55,627	40,000	36,177	70,000	40,000
	TOTAL REVENUES	1,015,000	1,105,406	990,000	446,700	1,070,000	1,040,000
	TOTAL FUNDS AVAILABLE	2,302,369	2,392,775	2,344,736	1,801,436	2,424,736	1,526,256
EXPENDITURES							
215-10-80-59920	COOKE COUNTY HERITAGE SOCIETY	20,000	20,000	20,000	10,000	20,000	20,000
215-10-80-59921	CHAMBER OF COMMERCE-TOURISM	64,000	64,000	64,000	32,000	64,000	64,000
215-10-80-59922	ARTS COUNCIL	4,500	4,500	4,500	2,250	4,500	4,500
215-10-80-59923	BUTTERFIELD STAGE	15,000	15,000	15,000	3,750	15,000	15,000
215-10-80-59924	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
215-10-80-53302	BUILDING MAINTENANCE	13,000	2,154	113,000	4,086	163,000	20,000
215-10-80-53323	MEDAL OF HONOR	28,500	33,685	25,300	16,947	25,300	25,300
215-10-80-53324	MOH MUSEUM EXP	350,000	350,000	0	0	0	0
215-10-80-53325	FARMERS MARKET EVENT	42,000	42,000	42,000	21,000	42,000	42,000
215-10-80-53327	HOTEL ASSOCIATION WE	21,000	17,582	21,000	10,460	18,500	12,000
22-5321-10-19	SIGNAGE	0	0	0	0	2,500	10,000
22-5322-10-19	WINE AND COUNTRY FESTIVAL	0	0	0	0	28,000	25,000
	TOTAL MAINTENANCE	454,500	445,421	201,300	52,493	279,300	134,300
22-5405-10-19	ADVERTISING	0	0	0	0	0	22,000
	TOTAL SERVICES	0	0	0	0	0	22,000
215-10-80-66507	BUTTERFIELD STAGE EL	0	0	0	81,930	81,930	0
	TOTAL BUTTERFIELD ELEVATOR	0	0	0	81,930	81,930	0
215-70-99-57101-ZOO	TRANSFER TO GEN FUND	97,750	97,750	97,750	48,875	97,750	97,750
215-70-99-57101-CIVIC	TRANSFER TO GEN F/CI	316,368	316,368	303,722	150,500	301,000	341,078
22-5701-50-99-TOUR	TRANSFER TO GEN F/TOURISM	0	0	0	0	0	89,005
215-70-99-57101-WEB	TRANSFER TO GEN FUND	7,000	7,000	7,000	0	7,000	7,000
215-70-99-57101-CIVPR	TRANSF TO GF F/CIVIC	0	0	1,000,000	0	1,000,000	0
215-70-99-57585	TRANSFER TO GOLF COU	3,000	3,000	3,000	0	3,000	3,000
215-70-99-57402	TRANSFER TO ASSIGNED	50,000	50,000	50,000	0	50,000	50,000
	TRANSFERS OUT	474,118	474,118	1,461,472	199,375	1,458,750	587,833
	TOTAL EXPENDITURES	1,047,118	1,038,039	1,781,272	389,298	1,938,480	862,633
	ENDING BALANCE SEPTEMBER 30	1,255,251	1,354,736	563,464	1,412,138	486,256	663,623
	INCREASE/DECREASE	(32,118)	67,367	(791,272)	57,402	(868,480)	177,367

Major Goals for Fiscal Year 2024-2025

The goals for FY 2024-2025 budget as well as objectives for each of the goals are listed below.

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

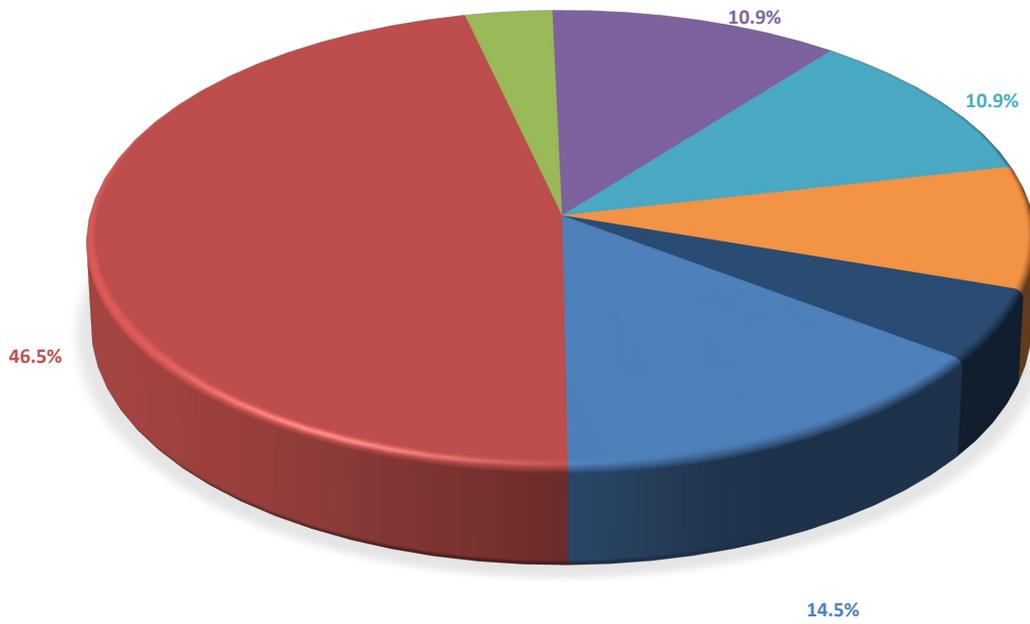
Goal 7: Promote cultural and recreational opportunities for locals and tourists.

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)

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)

CITY OF GAINESVILLE
BUDGET 2024-2025
HOTEL/MOTEL FUND



**CITY OF GAINESVILLE
BUDGET 2024-2025
ASSIGNED PROJECT FUND SUMMARY**

DESCRIPTION	2022-23 REVISED	2022-23 ACTUAL	2023-24 ADOPTED BUDGET	2023-24 ACTUAL SIX MONTHS	2023-24 REVISED BUDGET	2024-25 PROPOSED BUDGET
BEGINNING BALANCE OCTOBER 1	5,176,053	5,176,053	8,161,578	8,161,578	8,161,578	5,216,055
REVENUES						
ASSIGNED PROJECT REVENUES	2,873,558	5,596,348	150,000	67,288	1,087,510	125,000
TOTAL REVENUES	2,873,558	5,596,348	150,000	67,288	1,087,510	125,000
TOTAL FUNDS AVAILABLE	8,049,611	10,772,402	8,311,578	8,228,866	9,249,088	5,341,055
EXPENDITURES						
ASSIGNED PROJECTS	2,650,885	2,610,824	3,997,666	971,549	4,033,033	3,849,500
TOTAL EXPENDITURES	2,650,885	2,610,824	3,997,666	971,549	4,033,033	3,849,500
ENDING BALANCE SEPTEMBER 30	5,398,726	8,161,578	4,313,912	7,257,317	5,216,055	1,491,555
INCREASE/(DECREASE)	222,673	2,985,525	(3,847,666)	(904,261)	(2,945,523)	(3,724,500)

**CITY OF GAINESVILLE
BUDGET 2024-2025
ASSIGNED PROJECT REVENUES**

ACCOUNT NUMBER	DESCRIPTION	2022-23 REVISED	2022-23 ACTUAL	2023-24 ADOPTED BUDGET	2023-24 ACTUAL SIX MONTHS	2023-24 REVISED BUDGET	2024-25 PROPOSED BUDGET
55-4701-00-00	INTEREST REVENUE	130,000	179,792	100,000	67,288	100,000	75,000
	TOTAL INTEREST AND OTHER REVENUE	130,000	179,792	100,000	67,288	100,000	75,000
55-4901-00-00	TRANS FR GENERAL FUN	2,692,751	5,365,750	0	0	0	0
55-4912-00-00	TRANSFER FROM HOSPIT	807	807	0	0	0	0
55-4922-00-00	TRANSFER FROM HOTEL/	50,000	50,000	50,000	0	50,000	50,000
55-4919-00-00	TRANSFER FROM COVID-19	0	0	0	0	937,510	0
	TOTAL TRANSFERS	2,743,558	5,416,557	50,000	0	987,510	50,000
	TOTAL ASSIGNED GENERAL REVENUES	2,873,558	5,596,348	150,000	67,288	1,087,510	125,000

**CITY OF GAINESVILLE
BUDGET 2024-2025
ASSIGNED PROJECT FUND**

ACCOUNT NUMBER		2022-23 REVISED	2022-23 ACTUAL	2023-24 ADOPTED BUDGET	2023-24 ACTUAL SIX MONTHS	2023-24 REVISED BUDGET	2024-25 PROPOSED BUDGET
55-5405-13-10	PROFESSIONAL FEES	60,000	51,366	270,000	16,650	270,000	0
55-5409-10-15	DEMOLITIONS	100,000	1,145	100,000	17,000	100,000	100,000
55-5450-15-23	CAPITAL LEASE QUINT	141,861	141,861	0	0	0	0
55-5499-10-10	MISC SERVICES	7,863	7,863	242,000	3,500	242,000	0
	TOTAL CAPITAL LEASE OTHER SERV	309,724	202,235	612,000	37,150	612,000	100,000
55-6501-10-10	LAND	0	0	0	35,367	35,367	0
55-6501-50-99	LAND	0	0	0	0	0	0
55-6502-14-22	BUILDINGS	0	0	0	0	0	346,500
55-6502-15-23	BUILDINGS	0	0	0	0	0	31,000
55-6504-14-22	MACHINERY AND EQUIPM	0	0	0	489,427	1,214,000	0
55-6504-15-23	EQUIPMENT	0	0	0	0	0	0
55-6504-16-46	EQUIPMENT	0	0	1,214,000	0	0	0
55-6504-50-99	EQUIPMENT	0	0	0	0	0	0
55-6505-14-22	PD VEHICLES	101,161	101,161	216,187	0	216,187	87,000
55-6505-15-23	VEHICLES	0	0	0	0	0	0
55-6506-24-48	SOFTWARE	0	0	664,479	159,605	664,479	0
55-6507-10-10	IMPROVEMENTS OTHER T	0	0	0	0	0	0
55-6507-16-42	IMPROVEMENTS OTHER T	40,000	8,573	0	0	0	0
55-5499-50-99	MISC SERVICES	0	0	0	0	0	0
55-6507-50-99	IMPROVEMENTS OTHER T	0	0	0	0	0	0
55-6510-50-99	SUMP	1,350,000	0	1,041,000	0	1,041,000	1,030,000
	TOTAL CAPITAL EXPENDITURES	1,491,161	109,734	3,135,666	684,399	3,171,033	1,494,500
55-5701-50-99	TRANSFER TO FUND GEN	0	0	0	0	0	0
55-5740-50-99	TRANSFER TO FUND 40	0	1,448,855	0	0	0	0
55-5760-50-99	TRANSFER TO FUND 60	0	0	0	0	0	0
	TOTAL TRANSFERS	0	1,448,855	0	0	0	0
55-5198-99-99	PENSION ADJUSTMENT	850,000	850,000	250,000	250,000	250,000	2,255,000
	TOTAL PENSION ADJUSTMENT	850,000	850,000	250,000	250,000	250,000	2,255,000
	TOTAL PROJECT EXPENDITURES	2,650,885	2,610,824	3,997,666	971,549	4,033,033	3,849,500

**CITY OF GAINESVILLE
BUDGET 2024-2025
MUNICIPAL COURT JUVENILE CASE MANAGER FUND**

ACCOUNT NUMBER	DESCRIPTION	2022-23 REVISED BUDGET	2022-23 ACTUAL	2023-24 ADOPTED BUDGET	2023-24 ACTUAL SIX MONTHS	2023-24 REVISED BUDGET	2024-25 PROPOSED BUDGET
	BEGINNING BALANCE OCTOBER 1	22,434	22,434	31,934	24,946	24,946	20,976
REVENUES							
10-4313-00-00	JUVENILE CASE MANAGE	10,500	14,442	10,000	6,686	10,000	10,000
10-4314-00-00	TRUANT PREV AND DIVE	200	147	230	24	230	200
10-4701-00-00	INTEREST	0	1,363	0	729	0	0
	TOTAL REVENUES	10,700	15,952	10,230	7,438	10,230	10,200
	TOTAL FUNDS AVAILABLE	33,134	38,386	42,164	32,385	35,176	31,176
EXPENDITURES							
10-5402-10-21	DUES AND MEMBERSHIPS	200	0	200	0	200	200
10-5406-10-21	TRAINING	1,000	440	1,000	250	1,000	1,000
	SUBTOTAL DUES/TRAINING	1,200	440	1,200	250	1,200	1,200
10-5701-10-21	TRANSFER TO GENERAL	0	13,000	0	0	13,000	13,000
	SUBTOTAL TRANSFERS	0	13,000	0	0	13,000	13,000
	TOTAL EXPENDITURES	1,200	13,440	1,200	250	14,200	14,200
	ENDING BALANCE SEPTEMBER 30	31,934	24,946	40,964	32,135	20,976	16,976
	INCREASE/(DECREASE)	9,500	2,512	9,030	7,188	(3,970)	(4,000)

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 2024-2025
MUNICIPAL COURT TECHNOLOGY FUND**

ACCOUNT NUMBER	DESCRIPTION	2022-23 REVISED BUDGET	2022-23 ACTUAL	2023-24 ADOPTED BUDGET	2023-24 ACTUAL SIX MONTHS	2023-24 REVISED BUDGET	2024-25 PROPOSED BUDGET
	BEGINNING BALANCE OCTOBER 1	4,198	4,198	4,702	9,209	9,209	5,019
REVENUES							
21-4310-00-00	COURT TECHNOLOGY FEE	10,870	11,626	10,500	5,452	10,500	10,500
21-4701-00-00	INTEREST REVENUE	0	241	0	128	0	0
21-4927-00-00	TRANSFER FROM MC SEC	2,700	2,700	0	0	0	0
	TOTAL REVENUES	13,570	14,567	10,500	5,580	10,500	10,500
	TOTAL FUNDS AVAILABLE	17,768	18,764	15,202	14,789	19,709	15,519
EXPENDITURES							
21-5319-10-21	SOFTWARE MAINTENANCE	7,466	7,855	7,800	8,190	8,190	8,200
21-5411-10-21	EQUIPMENT RENTAL	1,600	198	2,500	0	2,500	2,500
21-5508-10-21	OFFICE MACHINERY & E	4,000	1,503	4,000	0	4,000	4,000
	SUBTOTAL EQUIPMENT MAINT AND RENT#	13,066	9,556	14,300	8,190	14,690	14,700
21-5716-10-21	TRANSFER TO MC TECH	0	0	0	0	0	0
21-5722-10-21	TRANSFER TO HOTEL MO	0	0	0	0	0	0
	SUBTOTAL TRANSFERS	0	0	0	0	0	0
	TOTAL EXPENDITURES	13,066	9,556	14,300	8,190	14,690	14,700
	ENDING BALANCE SEPTEMBER 30	4,702	9,207	902	6,600	5,019	819
	INCREASE/(DECREASE)	504	5,010	(3,800)	(2,610)	(4,190)	(4,200)

**CITY OF GAINESVILLE
BUDGET 2024-2025
MUNICIPAL COURT SECURITY FUND**

ACCOUNT NUMBER	DESCRIPTION	2022-23 REVISED BUDGET	2022-23 ACTUAL	2023-24 ADOPTED BUDGET	2023-24 ACTUAL SIX MONTHS	2023-24 REVISED BUDGET	2024-25 PROPOSED BUDGET
	BEGINNING BALANCE OCTOBER 1	44,657	44,657	25,712	29,054	29,054	26,204
REVENUES							
27-4311-00-00	SECURITY FEES	12,000	13,964	10,000	6,633	10,000	10,000
27-4701-00-00	INTEREST	0	1,691	0	833	0	0
	TOTAL REVENUES	12,000	15,655	10,000	7,466	10,000	10,000
	TOTAL FUNDS AVAILABLE	56,657	60,312	35,712	36,520	39,054	36,204
EXPENDITURES							
27-5299-10-21	MISCELLANEOUS SUPPLI	220	131	500	0	500	500
	TOTAL SUPPLIES	220	131	500	0	500	500
27-5406-10-21	TRAINING	500	902	250	0	250	250
	TOTAL SERVICES	500	902	250	0	250	250
27-5504-10-21	MACHINERY AND EQUIPM	27,525	27,525	2,000	0	12,100	2,000
	TOTAL MACHINERY & EQMT	27,525	27,525	2,000	0	12,100	2,000
27-6502-10-21	BUILDINGS	0	0	500	0	0	0
	TOTAL CAPITAL	0	0	500	0	0	0
27-5721-50-99	TRANSFER TO MC TECHN	2,700	2,700	0	0	0	0
	TOTAL TRANSFERS	2,700	2,700	0	0	0	0
	TOTAL EXPENDITURES	30,945	31,258	3,250	0	12,850	2,750
	ENDING BALANCE SEPTEMBER 30	25,712	29,054	32,462	36,520	26,204	33,454
	INCREASE/(DECREASE)	(18,945)	(15,603)	6,750	7,466	(2,850)	7,250

**CITY OF GAINESVILLE
BUDGET 2024-2025
LAW ENFORCEMENT OFFICER EDUCATION FUND**

ACCOUNT NUMBER	DESCRIPTION	2022-23 REVISED BUDGET	2022-23 ACTUAL	2023-24 ADOPTED BUDGET	2023-24 ACTUAL SIX MONTHS	2023-24 REVISED BUDGET	2024-25 PROPOSED BUDGET
	BEGINNING BALANCE OCTOBER 1	68	68	93	142	142	6,990
REVENUES							
14-4701-00-00	INTEREST REVENUE	25	49	25	28	35	18
14-4803-00-00	STATE ALLOCATION REV	2,674	2,674	2,600	6,813	6,813	2,600
	TOTAL REVENUES	2,699	2,723	2,625	6,842	6,848	2,618
	TOTAL FUNDS AVAILABLE	2,767	2,791	2,718	6,983	6,990	9,608
EXPENDITURES							
14-5406-14-22	TRAVEL TRAINING & SE	2,674	2,649	2,600	2,495	0	0
	TOTAL EXPENDITURES	2,674	2,649	2,600	2,495	0	0
	ENDING BALANCE SEPTEMBER 30	93	142	118	4,488	6,990	9,608
	INCREASE/(DECREASE)	25	74	25	4,347	6,848	2,618

**CITY OF GAINESVILLE
BUDGET 2024-2025
STATE SEIZURE FUND**

ACCOUNT NUMBER	DESCRIPTION	2022-23 REVISED BUDGET	2022-23 ACTUAL	2023-24 ADOPTED BUDGET	2023-24 ACTUAL SIX MONTHS	2023-24 REVISED BUDGET	2024-25 PROPOSED BUDGET
	BEGINNING BALANCE OCTOBER 1	59,253	59,253	61,272	66,427	66,427	97,177
REVENUES							
16-4701-00-00	INTEREST	2,694	3,620	600	1,716	3,600	1,500
16-4757-00-00	RESTRICTED-DRUG FORT	39,466	58,156	0	0	28,400	0
16-4921-00-00	TRANSFER FROM MC TEC	0	0	0	0	0	0
	TOTAL REVENUES	42,160	61,776	600	1,716	32,000	1,500
	TOTAL FUNDS AVAILABLE	101,413	121,029	61,872	68,144	98,427	98,677
EXPENDITURES							
16-5299-14-22	MISCELLANEOUS K-9 SU	550	348	750	0	250	250
	TOTAL MISC K-9 SUPPLIES	550	348	750	0	250	250
16-5319-14-22	SOFTWARE MAINTENANCE	4,582	4,722	0	0	0	0
	TOTAL SOFTWARE MATENANCE	4,582	4,722	0	0	0	0
16-5404-14-22	PROFESSIONAL FEES	0	15,534	0	0	0	0
16-5406-14-22	TRAINING	10,791	10,790	1,000	225	1,000	1,000
	TOTAL TRAINING	10,791	26,324	1,000	225	1,000	1,000
16-5504-14-22	MACHINERY & EQUIPMEN	3,000	3,000	0	0	0	8,590
16-5530-14-22	POLICE OFFICER EQUIP	3,878	2,868	28,477	0	0	36,806
	TOTAL EQUIP AND POLICE OFFICER EQU	6,878	5,868	28,477	0	0	45,396
16-6504-14-22	MACHINERY AND EQUIPM	17,340	0	0	0	0	0
16-6505-14-22	MOTOR VEHICLES	0	17,340	0	0	0	0
	TOTAL MACHINERY & EQUIPMENT	17,340	17,340	0	0	0	0
	TOTAL EXPENDITURES	40,141	54,602	30,227	225	1,250	46,646
	ENDING BALANCE SEPTEMBER 30	61,272	66,427	31,645	67,919	97,177	52,031
	INCREASE(DECREASE)	2,019	7,174	(29,627)	1,491	30,750	(45,146)

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 2024-2025
CITY ATHLETIC FIELD PROJECTS FUND**

ACCOUNT NUMBER	DESCRIPTION	2022-23 REVISED BUDGET	2022-23 ACTUAL	2023-24 ADOPTED BUDGET	2023-24 ACTUAL SIX MONTHS	2023-24 REVISED BUDGET	2024-25 PROPOSED BUDGET
	BEGINNING BALANCE OCTOBER 1	30,128	30,128	29,928	38,881	38,881	49,981
REVENUES							
29-4508-00-00	DONATIONS	0	24	0	0	0	0
29-4575-00-00	ENHANCEMENT FEE	9,000	10,592	10,000	6,225	10,000	10,000
29-4701-00-00	INTEREST REVENUE	800	1,487	800	1,020	1,100	800
	TOTAL REVENUES	9,800	12,103	10,800	7,245	11,100	10,800
	TOTAL FUNDS AVAILABLE	39,928	42,231	40,728	46,126	49,981	60,781
EXPENDITURES							
29-5507-16-42	IMPROVEMENTS OTHER T	10,000	3,350	15,000	0	0	10,800
	TOTAL EXPENDITURES	10,000	3,350	15,000	0	0	10,800
	ENDING BALANCE SEPTEMBER 30	29,928	38,881	25,728	46,126	49,981	49,981
	INCREASE/DECREASE	(200)	8,753	(4,200)	7,245	11,100	0

**CITY OF GAINESVILLE
BUDGET 2024-2025
HOSPITAL DEMOLITION FUND**

ACCOUNT NUMBER	DESCRIPTION	2022-23 REVISED	2022-23 ACTUAL	2023-24 ADOPTED BUDGET	2023-24 ACTUAL SIX MONTHS	2023-24 REVISED BUDGET	2024-25 PROPOSED BUDGET
	BEGINNING BALANCE OCTOBER 1	784	784	0	0	0	0
REVENUES							
12-4701-00-00	INTEREST INCOME	22	23	0	0	0	0
	TOTAL REVENUES	22	23	0	0	0	0
	TOTAL FUNDS AVAILABLE	806	807	0	0	0	0
EXPENDITURES							
12-5409-50-99	DEMOLITION	0	0	0	0	0	0
12-5755-50-99	TRANSFER TO ASSIGNED	806	807	0	0	0	0
12-5198-99-99	PENSION ADJUSTMENT	0	0	0	0	0	0
	TOTAL EXPENSES	806	807	0	0	0	0
	TOTAL EXPENDITURES	806	807	0	0	0	0
	ENDING BALANCE SEPTEMBER 30	0	0	0	0	0	0
	INCREASE/(DECREASE)	(784)	(784)	0	0	0	0

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

**CITY OF GAINESVILLE
BUDGET 2024-2025
CABLE PEG FEE FUND**

ACCOUNT NUMBER	DESCRIPTION	2022-23 REVISED	2022-23 ACTUAL	2023-24 ADOPTED BUDGET	2023-24 ACTUAL SIX MONTHS	2023-24 REVISED BUDGET	2024-25 PROPOSED BUDGET
	BEGINNING BALANCE OCTOBER 1	189,227	189,227	198,871	205,980	205,980	221,980
REVENUES							
26-4117-00-00	PEG FEES REVENUES	8,000	12,559	8,000	3,793	7,500	7,500
26-4701-00-00	INTEREST REVENUE	6,000	8,550	6,000	5,381	8,500	8,000
	TOTAL REVENUES	14,000	21,109	14,000	9,174	16,000	15,500
	TOTAL FUNDS AVAILABLE	203,227	210,336	212,871	215,154	221,980	237,480
EXPENDITURES							
26-5508-10-10	OFFICE MACHINERY AND	0	0	0	0	0	15,000
26-6508-10-10	OFFICE EQUIPMENT	4,356	4,356	0	0	0	0
	TOTAL OFFICE MACHINERY AND EQUIPMENT	4,356	4,356	0	0	0	15,000
	TOTAL EXPENDITURES	4,356	4,356	0	0	0	15,000
	ENDING BALANCE SEPTEMBER 30	198,871	205,980	212,871	215,154	221,980	222,480
	INCREASE/(DECREASE)	9,644	16,753	14,000	9,174	16,000	500

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 2024-2025
PERMANENT CEMETERY FUND**

ACCOUNT NUMBER	DESCRIPTION	2022-23 REVISED BUDGET	2022-23 ACTUAL	2023-24 ADOPTED BUDGET	2023-24 ACTUAL SIX MONTHS	2023-24 REVISED BUDGET	2024-25 PROPOSED BUDGET
	BEGINNING BALANCE OCTOBER 1	1,716,049	1,716,049	1,769,049	1,813,626	1,813,626	1,861,626
REVENUES							
81-4407-00-00	LOT SALES AND NOTARY	35,000	49,656	35,000	13,567	28,000	35,000
81-4622-00-00	CASH OVER/SHORT	0	0	0	6	0	0
81-4701-00-00	INTEREST REVENUE	50,000	79,922	50,000	48,918	65,000	60,000
81-4709-00-00	MISCELLANEOUS REVENUE	0	0	0	0	0	0
	TOTAL REVENUES	85,000	129,577	85,000	62,492	93,000	95,000
	TOTAL AVAILABLE FUNDS	1,801,049	1,845,626	1,854,049	1,876,118	1,906,626	1,956,626
81-5701-50-99	TRANSFER TO GENERAL	32,000	32,000	32,000	16,000	45,000	57,500
	TOTAL EXPENDITURES	32,000	32,000	32,000	16,000	45,000	57,500
	ENDING BALANCE SEPTEMBER 30	1,769,049	1,813,626	1,822,049	1,860,118	1,861,626	1,899,126
	INCREASE/DECREASE	53,000	97,577	53,000	46,492	48,000	37,500

**CITY OF GAINESVILLE
BUDGET 2024-2025
COHEN SCHOLARSHIP FUND**

ACCOUNT NUMBER	DESCRIPTION	2022-23 REVISED BUDGET	2022-23 ACTUAL	2023-24 ADOPTED BUDGET	2023-24 ACTUAL SIX MONTHS	2023-24 REVISED BUDGET	2024-25 PROPOSED BUDGET
	BEGINNING BALANCE OCTOBER 1	11,400	11,400	11,650	11,926	11,926	12,426
REVENUES							
84-4701-00-00	INTEREST REVENUE	450	526	450	318	500	500
	TOTAL REVENUES	450	526	450	318	500	500
	TOTAL FUNDS AVAILABLE	11,850	11,926	12,100	12,244	12,426	12,926
EXPENDITURES							
84-5499-10-10	MISCELLANEOUS SERVIC	200	0	450	0	0	500
	TOTAL EXPENDITURES	200	0	450	0	0	500
	ENDING BALANCE SEPTEMBER 30	11,650	11,926	11,650	12,244	12,426	12,426
	INCREASE/DECREASE	250	526	0	318	500	0



APPENDIX A-2025-2029 FIVE YEAR BUDGET

RESOLUTION NO. 09-03-2024D

A RESOLUTION APPROVING A FIVE (5) YEAR BUDGET MODEL (FY 2025-2029) 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 3, 2024:

Section 1.

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

Section 2.

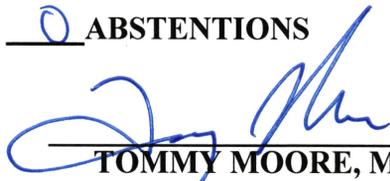
That the Five (5) Year Budget does not bind the Council to any future commitment of funds for any project or budget.

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 3RD DAY OF SEPTEMBER 2024, 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 2025 - 2029**

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 13.42% 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: \$0.5357 (FY 2025), \$0.5352 (FY 2026), \$0.5288 (FY 2027), \$0.5375 (FY 2028), and \$0.5383 (FY 2029). Taxable property values are estimated to increase an average of 8.5% annually. Sales tax revenue is anticipated to stabilize by FY 2025 and begin to grow at a 2.5% 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 3% in FY 2025. The rates will also increase in FY 2026 by 4.5% for both water and sewer. In FY 2027, the sewer rate will increase by 5%. The increases are mainly due to Gainesville paying to install water and sewer lines throughout the City and issuing a \$6 million bond for a new sewer line in FY 2026. 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 2025 and FY 2027. These rates include paying debt service for a bond issuance in FY 2018 for \$3 million, which was used to expand the 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 2025-2029
GENERAL FUND SUMMARY**

	2024-25	2025-26	2026-27	2027-28	2028-29
	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET
BEGINNING BALANCE OCTOBER 1	10,810,539	10,838,901	10,862,401	10,897,804	10,943,366
REVENUES	22,473,103	23,233,188	24,043,148	24,961,738	25,913,663
TOTAL FUNDS AVAILABLE	33,283,642	34,072,089	34,905,549	35,859,542	36,857,029
EXPENDITURES					
GEN GOVNT ADMIN	764,204	791,260	824,408	861,238	898,820
INFORMATION TECHNOLOGY	489,451	533,055	490,734	471,947	468,597
HUMAN RESOURCES	306,549	332,853	340,587	369,114	378,498
COMMUNICATIONS AND OUTREACH	263,940	272,718	280,975	290,795	299,823
BUILDING OPERATIONS	74,200	74,440	74,806	81,898	77,040
PUBLIC ASSISTANCE	159,450	169,450	169,450	174,450	179,450
MUNICIPAL COURT	344,384	356,067	368,416	380,999	393,991
CIVIC CENTER	341,191	380,247	324,668	333,806	342,674
PLANNING/ZONING	424,128	439,940	444,362	455,445	465,756
CODE COMPLIANCE	306,894	317,264	328,181	339,965	351,689
FINANCE	693,780	697,562	717,129	737,431	758,749
POLICE	7,543,861	7,768,624	8,166,416	8,495,321	8,970,176
EMERGENCY MGT.	41,090	41,688	42,263	42,973	43,618
FIRE	5,694,683	5,951,408	6,336,631	6,475,126	6,727,006
PUBLIC SERVICES ADM	121,371	128,336	135,638	143,377	151,630
STREETS	1,030,879	993,123	1,017,727	1,049,544	1,086,665
GARAGE	345,132	359,257	371,800	385,182	399,476
PARKS	1,191,768	1,217,712	1,233,820	1,322,099	1,313,833
FRANK BUCK ZOO	1,707,775	1,722,949	1,753,999	1,833,302	1,878,093
CEMETERY	444,011	515,735	447,734	518,164	545,680
NON-DEPT'L	156,000	146,000	138,000	154,000	126,000
TOTAL EXPENDITURES	22,444,741	23,209,688	24,007,745	24,916,177	25,857,266
ENDING BALANCE SEPTEMBER 30	10,838,901	10,862,401	10,897,804	10,943,366	10,999,763
INCREASE(DECREASE)					
IN FUND BALANCE	28,362	23,500	35,403	45,562	56,397

CITY OF GAINESVILLE
FIVE-YEAR BUDGET 20254-2029
GENERAL FUND REVENUES

ACCOUNT NUMBER	DESCRIPTION	2024-25	2025-26	2026-27	2027-28	2028-29
		BUDGET	BUDGET	BUDGET	BUDGET	BUDGET
01-4001-00-00	CURRENT TAXES RESOLVED	7,766,608	8,355,877	9,034,808	9,729,535	10,483,314
01-4002-00-00	DELINQUENT TAXES RESOLVED	60,000	60,000	60,000	60,000	60,000
01-4003-00-00	PENALTY AND INTEREST	45,000	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	7,811,608	8,429,877	9,108,808	9,803,535	10,557,314
01-4100-00-00	SALES TAX REBATE	(90,000)	(90,000)	(90,000)	(90,000)	(90,000)
01-4101-00-00	SALES TAXES	6,750,000	6,888,375	7,029,587	7,173,693	7,320,754
01-4102-00-00	FRANCHISE FEE - ELECTRIC	780,000	800,000	805,000	810,000	820,000
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	30,000	30,000	30,000	30,000	30,000
01-4107-00-00	FRANCHISE FEE - CABLE TV	70,000	66,969	64,069	61,295	58,641
01-4108-00-00	FRANCHISE FEE - GAS	250,000	268,000	268,000	272,000	272,000
	SUBTOTAL	7,917,000	8,092,324	8,237,725	8,390,261	8,546,993
01-4201-00-00	BUILDING PERMITS	441,000	458,640	476,986	476,986	476,986
01-4202-00-00	ANNUAL PERMITS	27,000	27,000	28,350	28,350	28,350
01-4204-00-00	HEALTH INSPECTIONS	5,000	7,000	7,350	7,350	7,350
01-4205-00-00	ZONING PERMITS	5,000	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	5,000	7,000	7,000	8,000	8,000
	SUBTOTAL	488,000	516,640	536,686	538,686	538,686
01-4301-00-00	MUNICIPAL COURT FINES	370,000	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	6,500	6,500	6,500	7,000	7,000
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	378,000	458,100	468,100	468,600	468,600
01-4405-00-00	CIVIC CENTER RENTAL	55,000	60,000	60,000	60,000	60,000
01-4406-00-00	CEMETERY FEES	135,000	139,050	143,222	147,518	151,944
01-4407-00-00	CEMETERY ADMINISTRATION FEE	3,700	3,700	4,000	4,000	4,000
01-4501-00-00	SWIMMING POOL FEES	103,000	112,000	112,000	112,000	112,000
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	9,000	9,000	9,000	9,000	9,000
01-4510-00-00	BASEBALL FIELD FEES	8,800	9,000	9,000	9,500	9,500
	SUBTOTAL	328,000	143,500	143,500	144,500	144,500
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	800,000	910,000	930,000	950,000	950,000
01-4713-00-00	TRAIN REVENUES	45,000	56,000	56,000	56,000	56,000

01-4725-00-00	LIEN REVENUES	8,000	16,000	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	495,000	525,000	548,678	573,423	599,284
01-4772-00-00	ZOO ANNUAL PASS	30,000	32,000	32,000	33,000	33,000
01-4775-00-00	ZOO EDUCATIONAL PROGRAM	24,000	38,000	38,000	39,000	39,000
01-4776-00-00	ZOO MERCHANDISE SOLD	240,000	240,000	240,000	245,000	245,000
01-4778-00-00	ZOO CONCESSION-PRIVATE PARTY REV.	6,000	7,000	8,000	8,000	8,500
	SUBTOTAL	2,113,700	1,989,700	2,034,378	2,086,623	2,112,984
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	13,500	13,500	14,000	14,000
01-4918-00-00	TRANSFER FROM GEDC FUND	30,000	31,000	31,000	31,000	31,000
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	341,078	380,247	324,668	333,806	342,674
01-4922-00-00	TRANSFER FROM H/M TOURISM	89,005	92,565	96,268	100,119	104,123
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	953,568	953,568	953,568	953,568	953,568
01-4960-00-00	TRANSFER FROM W&S-STR RENTAL	525,169	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 SW FUND	801,857	801,857	801,857	801,857	801,857
01-4968-00-00	TRANSFER FROM SW-STR RENTAL	292,000	292,000	292,000	292,000	292,000
01-4981-00-00	TRANSFER FROM CEM. PERM. FUND	57,500	92,000	32,000	32,000	32,000
	SUBTOTAL	3,436,595	3,501,472	3,410,141	3,423,575	3,436,415
	GENERAL FUND REVENUES	22,473,103	23,233,188	24,043,148	24,961,738	25,913,663

**CITY OF GAINESVILLE
FIVE-YEAR BUDGET 2025-2029
GENERAL FUND BY DIVISION**

Division	2024-25 BUDGET	2025-26 BUDGET	2026-27 BUDGET	2027-28 BUDGET	2028-29 BUDGET
GEN GOVN'T ADMIN	764,204	791,260	824,408	861,238	898,820
INFORMATION TECHNOLOGY	489,451	533,055	490,734	471,947	468,597
HUMAN RESOURCES	306,549	332,853	340,587	369,114	378,498
COM. AND OUTREACH	263,940	272,718	280,975	290,795	299,823
BUILDING OPERATIONS	74,200	74,440	74,806	81,898	77,040
PUBLIC ASSISTANCE	159,450	169,450	169,450	174,450	179,450
MUNICIPAL COURT	344,384	356,067	368,416	380,999	393,991
CIVIC CENTER	341,191	380,247	324,668	333,806	342,674
PLANNING/ZONING	424,128	439,940	444,362	455,445	465,756
CODE COMPLIANCE	306,894	317,264	328,181	339,965	351,689
FINANCE	693,780	697,562	717,129	737,431	758,749
POLICE	7,543,861	7,768,624	8,166,416	8,495,321	8,970,176
EMERGENCY MGT.	41,090	41,688	42,263	42,973	43,618
FIRE	5,694,683	5,951,408	6,336,631	6,475,126	6,727,006
PUBLIC SERVICES ADM	121,371	128,336	135,638	143,377	151,630
STREETS	1,030,879	993,123	1,017,727	1,049,544	1,086,665
GARAGE	345,132	359,257	371,800	385,182	399,476
PARKS	1,191,768	1,217,712	1,233,820	1,322,099	1,313,833
FRANK BUCK ZOO	1,707,775	1,722,949	1,753,999	1,833,302	1,878,093
CEMETERY	444,011	515,735	447,734	518,164	545,680
NON-DEPT'L	156,000	146,000	138,000	154,000	126,000
TOTAL	22,444,741	23,209,688	24,007,745	24,916,177	25,857,266

**CITY OF GAINESVILLE
FIVE-YEAR BUDGET 2025-2029
GENERAL FUND BY CATEGORY**

Category	2024-25	2025-26	2026-27	2027-28	2028-29
	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET
SALARIES AND BENEFITS	17,551,088	18,395,235	19,210,693	20,019,570	21,011,881
SUPPLIES	815,989	832,999	846,351	871,036	892,741
MAINTENANCE	896,824	895,927	903,983	923,973	927,433
SERVICES	2,231,440	2,241,122	2,255,900	2,304,457	2,328,382
MINOR EQUIP./PROJ.	123,986	64,955	75,367	75,691	78,379
CAPITAL	509,964	464,000	408,000	393,000	313,000
PUBLIC ASSISTANCE	159,450	169,450	169,450	174,450	179,450
NON-DEPARTMENTAL	156,000	146,000	138,000	154,000	126,000
TOTAL	22,444,741	23,209,688	24,007,745	24,916,177	25,857,266

CITY OF GAINESVILLE
FIVE-YEAR BUDGET 2025-2029
GENERAL FUND ADMINISTRATION

ACCOUNT NUMBER	DESCRIPTION	2024-25 BUDGET	2025-26 BUDGET	2026-27 BUDGET	2027-28 BUDGET	2028-29 BUDGET
01-5101-10-10	SALARIES	358,029	379,511	402,281	426,418	452,003
01-5106-10-10	OVERTIME	900	900	900	900	900
01-5110-10-10	LONGEVITY	1,260	1,440	1,620	1,800	1,980
01-5111-10-10	RETIREMENT	75,445	83,200	86,757	90,530	94,534
01-5112-10-10	FICA	22,682	30,157	31,913	33,773	35,744
01-5116-10-10	HEALTH/LIFE INSURANCE	47,449	50,770	54,324	58,127	62,196
01-5118-10-10	WORKER COMPENSATION	620	724	724	724	724
01-5119-10-10	OTHER PAYROLL EXPENSE	3,360	3,360	3,360	3,360	3,360
	SUBTOTAL SALARIES & BENEFITS	509,745	550,062	581,880	615,633	651,442
01-5201-10-10	OFFICE SUPPLIES	3,000	3,000	3,000	3,000	3,000
01-5202-10-10	POSTAGE	700	400	400	400	400
01-5295-10-10	SPECIAL EVENT SUPPLIES	3,500	3,750	3,750	3,750	4,000
01-5298-10-10	COPIER - RENT/MAINT.	2,200	2,200	2,200	2,200	2,200
01-5299-10-10	MISCELLANEOUS SUPPLIES	6,500	6,500	6,500	6,500	6,500
	SUBTOTAL SUPPLIES	15,900	15,850	15,850	15,850	16,100
01-5401-10-10	COMMUNICATIONS	20,000	20,842	21,719	22,634	23,587
01-5402-10-10	DUES & SUBSCRIPTIONS	18,000	17,000	17,000	17,000	17,000
01-5403-10-10	GENERAL INSURANCE	25,355	25,801	26,255	26,717	27,188
01-5404-10-10	PROFESSIONAL FEES	90,000	90,000	90,000	90,000	90,000
01-5405-10-10	ADVERTISING	4,200	4,500	4,500	4,500	4,600
01-5406-10-10	TRAINING	15,000	16,000	16,000	17,000	17,000
01-5409-10-10	CONTRACTUAL SERVICES	27,000	27,500	27,500	28,000	28,000
01-5412-10-10	ELECTION EXPENSE	6,500	7,000	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	5,000	4,800	4,800	5,000	5,000
01-5475-10-10	COPY MACHINE USAGE	2,300	1,700	1,700	1,700	1,700
01-5499-10-10	MISCELLANEOUS SERVICES	1,200	1,200	1,200	1,200	1,200
	SUBTOTAL SERVICES	223,559	225,347	226,679	229,755	231,278
01-5508-10-10	OFFICE MACHINERY & EQUIPMENT	15,000	0	0	0	0
	SUBTOTAL MINOR EQUIPMENT	15,000	0	0	0	0
01-6508-10-10	OFFICE MACHINERY & EQUIPMENT	0	0	0	0	0
	SUBTOTAL CAPITAL	0	0	0	0	0
	ADMINISTRATION	764,204	791,260	824,408	861,238	898,820

CITY OF GAINESVILLE
FIVE-YEAR BUDGET 2025-2029
GENERAL FUND Information Technology

ACCOUNT NUMBER	DESCRIPTION	2024-25	2025-26	2026-27	2027-28	2028-29
		BUDGET	BUDGET	BUDGET	BUDGET	BUDGET
01-5101-10-12	SALARIES	156,833	166,243	176,218	186,791	197,998
01-5110-10-12	LONGEVITY	660	720	780	840	900
01-5111-10-12	RETIREMENT	21,825	23,161	24,507	25,934	27,446
01-5112-10-12	FICA	11,479	13,203	13,970	14,784	15,646
01-5116-10-12	HEALTH/LIFE INSURANCE	8,919	9,543	10,211	10,926	11,691
01-5118-10-12	WORKER COMPENSATION	245	306	306	306	306
01-5119-10-12	OTHER PAYROLL EXPENSE	620	620	620	620	620
	SUBTOTAL SALARIES & BENEFITS	200,581	213,796	226,612	240,201	254,607
01-5201-10-12	OFFICE SUPPLIES	200	200	200	200	225
01-5299-10-12	MISCELLANEOUS SUPPLIES	2,750	2,750	2,750	2,750	2,750
	SUBTOTAL SUPPLIES	2,950	2,950	2,950	2,950	2,975
01-5304-10-12	MACHINERY AND EQUIP MAINTENANCE	24,932	25,941	25,941	26,500	26,500
01-5319-10-12	SOFTWARE MAINTENANCE	131,924	131,924	131,924	131,924	131,924
	SUBTOTAL MAINTENANCE	156,856	157,865	157,865	158,424	158,424
01-5401-10-12	COMMUNICATIONS	30,952	31,262	21,574	21,790	22,008
01-5403-10-12	GENERAL INSURANCE	1,383	1,383	1,383	1,383	1,383
01-5404-10-12	PROFESSIONAL FEES	1,200	1,200	1,200	1,500	1,500
01-5406-10-12	TRAINING	500	600	600	700	700
01-5418-10-12	AUTO ALLOWANCE	5,000	5,000	5,000	5,000	5,000
	SUBTOTAL SERVICES	39,035	39,445	29,757	30,373	30,591
01-5508-10-12	OFFICE MACHINERY & EQUIPMENT	18,299	6,000	15,550	15,000	6,000
	SUBTOTAL MINOR EQUIPMENT	18,299	6,000	15,550	15,000	6,000
01-6508-10-12	OFFICE MACHINERY & EQUIPMENT	71,730	113,000	58,000	25,000	16,000
	SUBTOTAL CAPITAL	71,730	113,000	58,000	25,000	16,000
	ADMINISTRATION	489,451	533,055	490,734	471,947	468,597

CITY OF GAINESVILLE
FIVE-YEAR BUDGET 2025-2029
GENERAL FUND HUMAN RESOURCES

ACCOUNT NUMBER	DESCRIPTION	2024-25 BUDGET	2025-26 BUDGET	2026-27 BUDGET	2027-28 BUDGET	2028-29 BUDGET
01-5101-10-13	SALARIES	196,799	208,607	221,123	234,391	248,454
01-5106-10-13	OVERTIME	5,000	5,300	5,618	5,955	6,312
01-5110-10-13	LONGEVITY	2,220	2,340	2,460	2,580	2,700
01-5111-10-13	RETIREMENT	27,201	29,970	31,709	33,551	35,502
01-5112-10-13	FICA	16,149	17,085	18,076	19,125	20,238
01-5116-10-13	HEALTH/LIFE INSURANCE	17,813	19,060	20,394	21,822	23,349
01-5118-10-13	WORKER COMPENSATION	317	391	391	391	391
01-5119-10-13	OTHER PAYROLL EXPENSES	3,180	3,180	3,180	3,180	3,180
	SUBTOTAL SALARIES & BENEFITS	268,679	285,933	302,951	320,995	340,127
01-5201-10-13	OFFICE SUPPLIES	2,500	2,500	2,500	2,600	2,600
01-5202-10-13	POSTAGE	150	150	150	175	175
01-5299-10-13	MISCELLANEOUS SUPPLIES	2,500	2,700	2,916	3,149	3,401
	SUBTOTAL SUPPLIES	5,150	5,350	5,566	5,924	6,176
01-5319-10-13	SOFTWARE MAINTENANCE	6,375	6,375	6,375	6,375	6,375
	SUBTOTAL MAINTENANCE	6,375	6,375	6,375	6,375	6,375
01-5401-10-13	COMMUNICATIONS	3,000	2,800	2,800	2,800	2,800
01-5402-10-13	DUES & SUBSCRIPTIONS	2,000	1,000	1,000	1,000	1,000
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	3,500
01-5406-10-13	TRAINING	3,750	13,750	4,000	14,000	4,000
01-5409-10-13	CONTRACTUAL SERVICES	5,000	5,000	5,250	5,250	5,250
01-5418-10-13	AUTO ALLOWANCE	3,900	3,900	3,900	3,900	3,900
01-5460-10-13	OFFICE EQUIPMENT RENTAL	2,200	2,200	2,200	2,225	2,225
01-5499-10-13	MISCELLANEOUS SERVICES	2,750	2,800	2,800	2,900	2,900
	SUBTOTAL SERVICES	26,345	35,195	25,695	35,820	25,820
01-5508-10-13	OFFICE MACHINERY & EQUIPMENT	0	0	0	0	0
	SUBTOTAL MINOR EQUIPMENT	0	0	0	0	0
	HUMAN RESOURCES	306,549	332,853	340,587	369,114	378,498

**CITY OF GAINESVILLE
FIVE-YEAR BUDGET 2025-2029
GENERAL FUND COMMUNICATIONS AND OUTREACH**

ACCOUNT NUMBER	DESCRIPTION	2024	BUDGET	BUDGET	BUDGET	BUDGET
01-5101-10-14	SALARIES	134,520	139,901	145,497	151,317	157,369
01-5106-10-14	OVERTIME	0	0	0	0	0
01-5110-10-14	LONGEVITY	0	60	180	300	420
01-5111-10-14	RETIREMENT	19,283	20,125	20,892	21,689	22,517
01-5112-10-14	FICA	11,025	11,472	11,909	12,364	12,836
01-5116-10-14	HEALTH/LIFE INSURANCE	17,837	19,086	20,422	21,851	23,381
01-5118-10-14	WORKER COMPENSATION	216	216	216	216	216
01-5119-10-14	OTHER PAYROLL EXPENSES	1,600	2,000	2,000	2,000	2,000
	SUBTOTAL SALARIES & BENEFITS	184,481	192,859	201,116	209,736	218,739
01-5201-10-14	OFFICE SUPPLIES	500	500	500	500	525
01-5299-10-14	MISCELLANEOUS SUPPLIES	1,000	1,000	1,000	1,100	1,100
	SUBTOTAL SUPPLIES	1,500	1,500	1,500	1,600	1,625
01-5319-10-14	SOFTWARE MAINTENANCE	35,499	35,499	35,499	35,499	35,499
	SUBTOTAL MAINTENANCE	35,499	35,499	35,499	35,499	35,499
01-5401-10-14	COMMUNICATIONS	600	600	600	700	700
01-5404-10-14	PROFESSIONAL FEES	4,760	4,760	4,760	4,760	4,760
01-5405-10-14	ADVERTISING	15,000	15,000	15,000	15,500	15,500
01-5406-10-14	TRAINING	4,100	4,500	4,500	5,000	5,000
01-5418-10-14	AUTO ALLOWANCE	8,000	8,000	8,000	8,000	8,000
	SUBTOTAL SERVICES	32,460	32,860	32,860	33,960	33,960
01-5508-10-14	OFFICE MACHINERY & EQUIPMENT	10,000	10,000	10,000	10,000	10,000
	SUBTOTAL MINOR EQUIPMENT	10,000	10,000	10,000	10,000	10,000
	HUMAN RESOURCES	263,940	272,718	280,975	290,795	299,823

**CITY OF GAINESVILLE
FIVE-YEAR BUDGET 2025-2029
GENERAL FUND BUILDING OPERATIONS**

ACCOUNT NUMBER	DESCRIPTION	2024-25 BUDGET	2025-26 BUDGET	2026-27 BUDGET	2027-28 BUDGET	2028-29 BUDGET
01-5208-10-15	CLEANING SUPPLIES	3,350	3,550	3,600	3,600	3,650
01-5212-10-15	BOTANICAL & AGRICULTURAL	100	100	100	100	100
01-5299-10-15	MISCELLANEOUS SUPPLIES	100	100	125	125	125
	SUBTOTAL SUPPLIES	3,550	3,750	3,825	3,825	3,875
01-5302-10-15	BUILDING MAINTENANCE	10,000	10,000	10,000	16,000	11,000
01-5304-10-15	MACHINERY & EQUIPMENT MAINT.	13,000	13,000	13,000	13,500	13,500
	SUBTOTAL MAINTENANCE	23,000	23,000	23,000	29,500	24,500
01-5403-10-15	GENERAL INSURANCE	18,000	18,000	18,000	18,000	18,000
01-5408-10-15	ELECTRIC UTILITY SERVICE	9,000	9,090	9,181	9,273	9,365
01-5409-10-15	CONTRACTUAL SERVICES	11,000	11,000	11,000	11,500	11,500
01-5441-10-15	SOLID WASTE UTILITY SERVICE	3,400	3,400	3,400	3,400	3,400
01-5442-10-15	WATER/SEWER UTILITY SERVICE	5,000	5,000	5,200	5,200	5,200
01-5446-10-15	STORM WATER UTILITY FEES	1,250	1,200	1,200	1,200	1,200
01-5499-10-15	MISCELLANEOUS SERVICES	0	0	0	0	0
	SUBTOTAL SERVICES	47,650	47,690	47,981	48,573	48,665
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	74,200	74,440	74,806	81,898	77,040

**CITY OF GAINESVILLE
 FIVE-YEAR BUDGET 2025-2029
 GENERAL FUND PUBLIC ASSISTANCE**

ACCOUNT NUMBER	DESCRIPTION	2024-25 BUDGET	2025-26 BUDGET	2026-27 BUDGET	2027-28 BUDGET	2028-29 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	130,000	130,000	135,000	140,000
	SUBTOTAL PUBLIC ASSISTANCE	159,450	169,450	169,450	174,450	179,450
	PUBLIC ASSISTANCE	159,450	169,450	169,450	174,450	179,450

CITY OF GAINESVILLE
 FIVE-YEAR BUDGET 2025-2029
 GENERAL FUND MUNICIPAL COURT

ACCOUNT NUMBER	DESCRIPTION	2024-25 BUDGET	2025-26 BUDGET	2026-27 BUDGET	2024-28 BUDGET	2025-29 BUDGET
01-5101-10-21	SALARIES	214,570	221,651	228,965	236,521	244,326
01-5106-10-21	OVERTIME	4,500	4,649	4,802	4,960	5,124
01-5110-10-21	LONGEVITY	1,500	1,740	1,980	2,220	2,460
01-5111-10-21	RETIREMENT	30,658	31,752	32,786	33,853	34,955
01-5112-10-21	FICA	17,528	18,100	18,689	19,298	19,926
01-5116-10-21	HEALTH/LIFE INSURANCE	35,603	38,095	40,762	43,615	46,668
01-5118-10-21	WORKER COMPENSATION	344	400	400	400	400
01-5119-10-21	OTHER PAYROLL EXPENSE	3,280	3,280	3,280	3,280	3,280
	SUBTOTAL SALARIES AND BENEFITS	307,983	319,666	331,665	344,148	357,140
01-5201-10-21	OFFICE SUPPLIES	2,000	2,000	2,000	2,100	2,100
01-5202-10-21	POSTAGE	2,400	2,400	2,400	2,400	2,400
01-5299-10-21	MISCELLANEOUS SUPPLIES	2,500	2,500	2,600	2,600	2,600
	SUBTOTAL SUPPLIES	6,900	6,900	7,000	7,100	7,100
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	18,000	18,000
01-5406-10-21	TRAVEL, TRAINING & SEMINARS	2,500	2,500	2,750	2,750	2,750
01-5418-10-21	AUTO ALLOWANCE	5,280	5,280	5,280	5,280	5,280
01-5499-10-21	MISCELLANEOUS SERVICES	3,500	3,500	3,500	3,500	3,500
	SUBTOTAL SERVICES	29,501	29,501	29,751	29,751	29,751
	MUNICIPAL COURT	344,384	356,067	368,416	380,999	393,991

CITY OF GAINESVILLE
BUDGET 2025-2029
GENERAL FUND - CIVIC CENTER

ACCOUNT NUMBER	DESCRIPTION	2024-25	2025-26	2026-27	2027-28	2028-29
		BUDGET	BUDGET	BUDGET	BUDGET	BUDGET
01-5101-10-43	SALARIES	110,766	114,421	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	840	960	1,110	1,260	1,410
01-5111-10-43	RETIREMENT	15,516	16,084	13,522	13,979	14,451
01-5112-10-43	FICA	8,871	9,169	7,708	7,969	8,238
01-5116-10-43	HEALTH/LIFE INSURANCE	26,684	28,552	30,551	32,689	34,977
01-5118-10-43	WORKER COMPENSATION	1,623	1,639	1,656	1,672	1,689
01-5119-10-43	OTHER PAYROLL EXPENSE	960	960	960	960	960
	SUBTOTAL SALARIES AND BENEFITS	168,660	175,298	154,198	160,477	167,037
01-5201-10-43	OFFICE SUPPLIES	2,700	2,500	2,600	2,600	2,600
01-5202-10-43	POSTAGE	400	500	600	600	600
01-5208-10-43	CLEANING SUPPLIES	4,000	5,500	6,000	6,000	6,000
01-5295-10-43	TABLE & CHAIR REPLACEMENT	7,000	4,000	4,000	4,000	4,000
01-5299-10-43	MISCELLANEOUS SUPPLIES	2,500	2,500	3,000	3,000	3,200
	SUBTOTAL SUPPLIES	16,600	15,000	16,200	16,200	16,400
01-5302-10-43	BUILDING MAINTENANCE	17,000	13,500	13,500	14,000	14,000
01-5303-10-43	GROUNDS MAINTENANCE	2,500	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	1,200	1,200	1,400	1,400
01-5309-10-43	OFFICE EQUIPMENT MAINTENANCE	450	450	500	500	500
	SUBTOTAL MAINTENANCE	23,650	20,350	20,900	21,700	21,700
01-5401-10-43	COMMUNICATIONS	2,445	2,469	2,494	2,519	2,544
01-5402-10-43	DUES AND SUBSCRIPTIONS	100	100	100	100	100
01-5403-10-43	GENERAL INSURANCE	8,481	9,232	10,050	10,941	11,910
01-5404-10-43	PROFESSIONAL FEES	1,000	1,200	1,200	1,200	1,200
01-5405-10-43	ADVERTISING	1,000	1,000	1,200	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	9,595	9,691	9,788	9,886	9,985
01-5409-10-43	CONTRACTUAL SERVICES	27,648	33,828	33,828	33,828	33,828
01-5440-10-43	NATURAL GAS UTILITY SERVICE	3,091	3,122	3,153	3,185	3,217
01-5441-10-43	SOLID WASTE UTILITY SERVICE	3,564	3,800	3,952	3,952	3,952
01-5442-10-43	WATER/SEWER UTILITY SERVICE	7,725	8,073	8,476	8,476	8,476
01-5446-10-43	STORM WATER UTILITY FEES	3,800	3,000	3,000	3,000	3,000
01-5455-10-43	UNIFORM PURCHASE/RENTAL	2,800	2,900	3,000	3,000	3,000
01-5460-10-43	OFFICE EQUIPMENT RENTAL	1,224	1,300	1,300	1,300	1,300
01-5498-10-43	SANTA FE DEPOT	46,308	47,234	48,179	49,142	50,125
01-5499-10-43	MISCELLANEOUS SERVICES	2,500	2,650	2,650	2,700	2,700
	SUBTOTAL SERVICES	122,281	130,600	133,371	135,429	137,537
01-5502-10-43	BUILDINGS	0	0	0	0	0
01-5504-10-43	MACHINERY & EQUIPMENT	10,000	0	0	0	0
01-5504-10-43	IMPROVEMENT OTHER THAN BLDGS	0	0	0	0	0

	SUBTOTAL MINOR EQUIPMENT	10,000	0	0	0	0
01-6502-10-43	BUILDINGS	0	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	0	39,000	0	0	0
	CIVIC CENTER OPERATIONS	341,191	380,247	324,668	333,806	342,674

CITY OF GAINESVILLE
BUDGET 2025-2029
GENERAL FUND - PLANNING & ZONING

ACCOUNT NUMBER	DESCRIPTION	2024-25 BUDGET	2025-26 BUDGET	2026-27 BUDGET	2027-28 BUDGET	2028-29 BUDGET
01-5101-11-10	SALARIES	177,066	182,962	189,055	195,350	201,856
01-5106-11-10	OVERTIME	1,000	1,000	1,000	1,000	1,000
01-5107-11-10	HOLIDAY PAY	300	300	300	300	300
01-5110-11-10	LONGEVITY	180	300	420	540	660
01-5111-11-10	RETIREMENT	25,423	26,132	26,965	27,826	28,716
01-5112-11-10	FICA	14,535	14,896	15,372	15,862	16,369
01-5116-11-10	HEALTH/LIFE INSURANCE	26,708	28,578	30,578	32,718	35,009
01-5118-11-10	WORKER COMPENSATION	285	291	291	291	291
01-5119-11-10	OTHER PAYROLL EXPENSE	7,160	7,160	7,160	7,160	7,160
	SUBTOTAL SALARIES AND BENEFITS	252,657	261,619	271,141	281,049	291,360
01-5201-11-10	OFFICE SUPPLIES	4,500	4,500	4,500	5,000	5,000
01-5202-11-10	POSTAGE	4,000	6,000	900	900	900
01-5299-11-10	MISCELLANEOUS SUPPLIES	500	500	500	600	600
	SUBTOTAL SUPPLIES	9,000	11,000	5,900	6,500	6,500
01-5302-11-10	BUILDING MAINTENANCE	150	150	150	175	175
01-5305-11-10	VEHICLE MAINTENANCE	100	150	150	200	200
01-5309-11-10	OFFICE EQUIPMENT MAINTENANCE	500	500	500	500	500
	SUBTOTAL MAINTENANCE	750	800	800	875	875
01-5401-11-10	COMMUNICATIONS	1,200	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	1,500	1,500	1,500	1,500
01-5405-11-10	ADVERTISING	2,000	2,000	2,000	2,000	2,000
01-5406-11-10	TRAINING	5,000	5,000	5,000	5,200	5,200
01-5409-11-10	CONTRACTUAL SERVICES	130,000	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	3,600	3,600
01-5499-11-10	MISCELLANEOUS SERVICES	14,000	14,000	14,000	14,200	14,200
	SUBTOTAL SERVICES	161,721	166,521	166,521	167,021	167,021
01-5508-11-10	OFFICE MACHINERY & EQUIPMENT	0	0	0	0	0
	SUBTOTAL MINOR EQUIPMENT	0	0	0	0	0
	PLANNING & ZONING	424,128	439,940	444,362	455,445	465,756

CITY OF GAINESVILLE
BUDGET 2025-2029
GENERAL FUND - CODE COMPLIANCE

ACCOUNT NUMBER	DESCRIPTION	2024-25	2025-26	2026-27	2027-28	2028-29
		BUDGET	BUDGET	BUDGET	BUDGET	BUDGET
01-5101-11-17	SALARIES	177,753	183,619	189,678	195,938	202,404
01-5106-11-17	OVERTIME	10,000	10,330	10,671	11,023	11,387
01-5104-11-17	HOLIDAY PAY	300	310	320	331	342
01-5110-11-17	LONGEVITY	900	1,140	1,380	1,620	1,860
01-5111-11-17	RETIREMENT	25,389	26,330	27,222	28,143	29,093
01-5112-11-17	FICA	14,516	15,009	15,518	16,043	16,585
01-5116-11-17	HEALTH/LIFE INSURANCE	35,579	38,070	40,734	43,586	46,637
01-5118-11-17	WORKER COMPENSATION	607	607	607	607	607
01-5119-11-17	OTHER PAYROLL EXPENSE	800	800	800	800	800
	SUBTOTAL SALARIES AND BENEFITS	265,844	276,214	286,931	298,090	309,714
01-5201-11-17	OFFICE SUPPLIES	3,000	3,000	3,000	3,000	3,000
01-5202-11-17	POSTAGE	2,500	2,500	2,500	2,500	2,500
01-5206-11-17	FUELS OILS LUBRICANTS	3,000	3,000	3,000	3,000	3,000
01-5207-11-17	SMALL TOOLS AND INSTRUMENTS	1,000	1,000	1,200	1,200	1,250
01-5299-11-17	MISCELLANEOUS SUPPLIES	500	500	500	500	500
	SUBTOTAL SUPPLIES	10,000	10,000	10,200	10,200	10,250
01-5305-11-17	VEHICLE MAINTENANCE	2,500	2,500	2,500	2,500	2,500
01-5309-11-17	OFFICE EQUIPMENT MAINTENANCE	0	0	0	0	0
	SUBTOTAL MAINTENANCE	2,500	2,500	2,500	2,500	2,500
01-5401-11-17	COMMUNICATIONS	3,000	3,000	3,000	3,000	3,000
01-5402-11-17	DUES & SUBSCRIPTIONS	2,000	2,000	2,000	2,000	2,000
01-5403-11-17	GENERAL INSURANCE	1,350	1,350	1,350	1,350	1,400
01-5404-11-17	PROFESSIONAL FEES	3,500	3,500	3,500	3,500	3,500
01-5405-11-17	ADVERTISING	3,500	3,500	3,500	3,500	3,500
01-5406-11-17	TRAINING	7,500	7,500	7,500	7,500	7,500
01-5409-11-17	CONTRACTUAL SERVICE	6,000	6,000	6,000	6,500	6,500
01-5455-11-17	UNIFORM PURCHASE/RENTAL	1,200	1,200	1,200	1,300	1,300
01-5499-11-17	MISCELLANEOUS SERVICES	500	500	500	525	525
	SUBTOTAL SERVICES	28,550	28,550	28,550	29,175	29,225
01-5503-11-17	FURNITURE AND FIXTURES	0	0	0	0	0
	SUBTOTAL CAPITAL	0	0	0	0	0
	INSPECTIONS	306,894	317,264	328,181	339,965	351,689

**CITY OF GAINESVILLE
BUDGET 2025-2029
GENERAL FUND - FINANCE**

ACCOUNT NUMBER	DESCRIPTION	2024-25	2025-26	2026-27	2027-28	2028-29
		BUDGET	BUDGET	BUDGET	BUDGET	BUDGET
01-5101-13-10	SALARIES	353,154	364,808	376,847	389,283	402,129
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	1,980	2,220	2,460	2,700	2,940
01-5111-13-10	RETIREMENT	48,369	50,113	51,764	53,468	55,227
01-5112-13-10	FICA	26,962	28,567	29,508	30,479	31,482
01-5116-13-10	HEALTH/LIFE INSURANCE	35,603	38,095	40,762	43,615	46,668
01-5118-13-10	WORKER COMPENSATION	542	761	761	761	761
01-5119-13-10	OTHER PAYROLL EXPENSE	2,720	2,720	2,720	2,720	2,720
	SUBTOTAL SALARIES AND BENEFITS	469,980	487,955	505,515	523,742	542,668
01-5201-13-10	OFFICE SUPPLIES	5,200	5,200	5,200	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	400	400	400	500	500
	SUBTOTAL SUPPLIES	9,900	9,900	9,900	10,100	10,100
01-5309-13-10	OFFICE EQUIPMENT MAINTENANCE	0	800	800	800	800
	SUBTOTAL MAINTENANCE	0	800	800	800	800
01-5401-13-10	COMMUNICATIONS	700	707	714	721	728
01-5402-13-10	DUES & SUBSCRIPTIONS	1,750	1,750	1,800	1,800	1,800
01-5403-13-10	GENERAL INSURANCE	250	250	250	250	250
01-5404-13-10	PROFESSIONAL FEES	7,000	7,000	7,000	7,000	7,000
01-5406-13-10	TRAINING	7,000	7,000	7,200	7,200	7,800
01-5409-13-10	CONTRACTUAL SERVICES	175,000	175,000	176,750	178,518	180,303
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	0	0	0	0
01-5499-13-10	MISCELLANEOUS SERVICES	1,600	1,600	1,600	1,700	1,700
	SUBOTAL SERVICES	213,900	198,907	200,914	202,789	205,181
01-5508-13-10	OFFICE MACHINERY & EQUIPMENT	0	0	0	0	0
	SUBTOTAL MACHINERY & EQUIPMENT	0	0	0	0	0
	FINANCE	693,780	697,562	717,129	737,431	758,749

**CITY OF GAINESVILLE
BUDGET 2025-2029
GENERAL FUND - POLICE**

ACCOUNT NUMBER	DESCRIPTION	2024-25	2025-26	2026-27	2027-28	2028-29
		BUDGET	BUDGET	BUDGET	BUDGET	BUDGET
01-5101-14-22	SALARIES	4,409,734	4,613,377	4,814,534	5,035,435	5,314,156
01-5106-14-22	OVERTIME	150,000	154,950	160,063	165,345	170,802
01-5107-14-22	HOLIDAY PAY	146,304	151,132	156,119	161,271	166,593
01-5110-14-22	LONGEVITY	33,540	37,200	40,980	44,940	48,780
01-5111-14-22	RETIREMENT	658,941	690,684	720,208	752,468	792,537
01-5112-14-22	FICA	375,840	393,721	410,551	428,941	451,781
01-5116-14-22	HEALTH/LIFE INSURANCE	533,709	580,545	631,322	686,363	757,626
01-5118-14-22	WORKER COMPENSATION	74,184	101,825	101,825	101,825	101,825
01-5119-14-22	OTHER PAYROLL EXPENSE	178,890	183,720	188,680	193,775	199,007
	SUBTOTAL SALARIES AND BENEFITS	6,561,142	6,907,154	7,224,283	7,570,364	8,003,106
01-5201-14-22	OFFICE SUPPLIES	12,681	12,612	12,612	12,800	12,800
01-5202-14-22	POSTAGE	1,750	1,750	1,750	1,800	1,800
01-5206-14-22	FUELS OILS LUBRICANTS	105,000	107,205	109,456	111,755	114,102
01-5207-14-22	SMALL TOOLS AND INSTRUMENTS	8,760	8,848	8,936	9,025	9,116
01-5213-14-22	ANIMAL SHELTER	37,975	38,355	38,738	39,126	39,517
01-5220-14-22	AMMUNITION	10,468	10,573	10,678	10,785	10,893
01-5285-14-22	NARCOTICS INVESTIGATION	5,800	5,800	6,000	6,000	6,000
01-5299-14-22	MISCELLANEOUS SUPPLIES	13,270	14,000	14,000	14,000	14,250
	SUBTOTAL SUPPLIES	195,704	199,142	202,171	205,291	208,477
01-5302-14-22	BUILDING MAINTENANCE	27,250	27,250	27,250	28,000	28,000
01-5304-14-22	MACHINERY & EQUIPMENT MAINT.	20,540	20,000	20,000	20,000	20,000
01-5305-14-22	VEHICLE MAINTENANCE	49,500	50,173	50,856	51,547	52,248
01-5319-14-22	SOFTWARE MAINTENANCE	108,729	109,816	110,914	112,024	113,144
	SUBTOTAL MAINTENANCE	206,019	207,239	209,020	211,571	213,392
01-5401-14-22	COMMUNICATIONS	17,148	17,319	17,493	17,668	17,844
01-5402-14-22	DUES & SUBSCRIPTIONS	8,976	8,976	9,000	9,000	9,000
01-5403-14-22	GENERAL INSURANCE	65,929	68,784	71,762	74,869	78,111
01-5404-14-22	PROFESSIONAL FEES	42,745	43,172	43,604	44,040	44,481
01-5405-14-22	ADVERTISING	1,300	1,300	1,400	1,400	1,500
01-5406-14-22	TRAINING	34,118	34,118	34,500	35,000	35,000
01-5408-14-22	ELECTRIC UTILITY SERVICE	25,503	25,758	26,016	26,276	26,539
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	3,000	3,000	3,200	3,200	3,200
01-5418-14-22	AUTO ALLOWANCE	6,350	6,300	6,300	6,300	6,300
01-5440-14-22	NATURAL GAS SERVICE	7,963	7,963	7,963	7,963	7,963
01-5441-14-22	SOLID WASTE UTILITY SERVICE	3,138	3,138	3,138	3,138	3,138
01-5442-14-22	WATER/SEWER UTILITY SERVICE	8,500	8,900	9,345	9,345	9,345
01-5446-14-22	STORM WATER UTILITY FEES	3,100	3,100	3,100	3,100	3,100
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	260,075	264,134	269,126	275,604	280,021
01-5504-14-22	MACHINERY & EQUIPMENT	20,970	7,590	7,590	7,590	7,590
01-5508-14-22	OFFICE MACHINERY & EQUIPMENT	5,300	5,300	5,500	5,500	5,500
01-5530-14-22	POLICE OFFICER EQUIPMENT	32,417	33,065	33,727	34,401	35,089
	SUBTOTAL MINOR EQUIPMENT	58,687	45,955	46,817	47,491	48,179
01-6502-14-22	BUILDINGS	36,491	17,000	0	0	0
01-6504-14-22	MACHINERY & EQUIPMENT	95,138	54,000	55,000	81,000	57,000
01-6505-14-22	MOTOR VEHICLES	130,605	74,000	160,000	104,000	160,000
01-6508-14-22	OFFICE MACHINERY & EQUIPMENT	0	0	0	0	0
	SUBTOTAL CAPITAL	262,234	145,000	215,000	185,000	217,000
	POLICE	7,543,861	7,768,624	8,166,416	8,495,321	8,970,176

**CITY OF GAINESVILLE
BUDGET 2025-2029
GENERAL FUND - EMERGENCY MANAGEMENT**

ACCOUNT NUMBER	DESCRIPTION	2024-25	2025-26	2026-27	2027-28	2028-29
		BUDGET	BUDGET	BUDGET	BUDGET	BUDGET
01-5101-15-16	SALARY	7,330	7,770	8,236	8,730	9,254
01-5111-15-16	RETIREMENT	981	1,043	1,105	1,172	1,242
01-5112-15-16	FICA	561	594	630	668	708
01-5118-15-16	WORKER COMPENSATION	143	195	195	195	195
	SUBTOTAL SALARIES AND BENEFITS	9,015	9,602	10,166	10,765	11,399
01-5201-15-16	OFFICE SUPPLIES	900	900	900	900	900
01-5202-15-16	POSTAGE	50	50	50	50	50
01-5299-15-16	MISCELLANEOUS SUPPLIES	500	500	500	500	500
	SUBTOTAL SUPPLIES	1,450	1,450	1,450	1,450	1,450
01-5304-15-16	MACHINERY & EQUIPMENT MAINT.	6,000	6,000	6,000	6,100	6,100
01-5319-15-16	SOFTWARE MAINTENANCE	12,500	12,500	12,500	12,500	12,500
	SUBTOTAL MAINTENANCE	18,500	18,500	18,500	18,600	18,600
01-5401-15-16	COMMUNICATIONS	1,100	1,111	1,122	1,133	1,145
01-5402-15-16	DUES & SUBSCRIPTIONS	2,500	2,500	2,500	2,500	2,500
01-5403-15-16	GENERAL INSURANCE	25	25	25	25	25
01-5406-15-16	TRAINING	8,500	8,500	8,500	8,500	8,500
01-5408-15-16	ELECTRIC UTILITY SERVICE	0	0	0	0	0
	SUBTOTAL SERVICES	12,125	12,136	12,147	12,158	12,170
01-6504-15-46	MACHINERY & EQUIPMENT	0	0	0	0	0
	SUBTOTAL MACHINERY & EQUIPMENT	0	0	0	0	0
	EMERGENCY MANAGEMENT	41,090	41,688	42,263	42,973	43,618

CITY OF GAINESVILLE
BUDGET 2025-2029
GENERAL FUND - FIRE OPERATIONS

ACCOUNT NUMBER	DESCRIPTION	2024-25	2025-26	2026-27	2027-28	2028-29
		BUDGET	BUDGET	BUDGET	BUDGET	BUDGET
01-5101-15-23	SALARIES	3,361,088	3,472,004	3,648,089	3,768,476	3,956,374
01-5106-15-23	OVERTIME	200,000	206,600	213,418	220,461	227,736
01-5107-15-23	HOLIDAY PAY	210,600	217,550	224,729	232,145	239,806
01-5110-15-23	LONGEVITY	31,680	34,260	36,900	39,540	42,180
01-5111-15-23	RETIREMENT	534,120	553,194	579,496	598,395	626,430
01-5112-15-23	FICA	305,095	315,345	330,338	341,112	357,093
01-5116-15-23	HEALTH/LIFE INSURANCE	382,498	418,749	458,201	490,275	524,594
01-5117-15-23	HALF TIME PAY - FIRE	59,400	61,360	63,385	65,477	67,638
01-5118-15-23	WORKER COMPENSATION	76,239	106,000	106,000	106,000	106,000
01-5119-15-23	OTHER PAYROLL EXPENSE	122,860	124,089	125,329	126,583	127,849
	SUBTOTAL SALARIES AND BENEFITS	5,283,580	5,509,151	5,785,885	5,988,463	6,275,699
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	55,000	56,000	59,254	62,696
01-5207-15-23	SMALL TOOLS AND INSTRUMENTS	43,550	44,478	45,425	46,393	47,381
01-5208-15-23	CLEANING SUPPLIES	3,500	3,600	3,600	3,700	3,700
01-5209-15-23	CHEMICAL & MEDICAL SUPPLIES	4,750	4,750	4,750	4,750	4,750
01-5299-15-23	MISCELLANEOUS SUPPLIES	1,500	1,500	1,500	1,700	1,700
	SUBTOTAL SUPPLIES	112,000	113,113	115,095	119,702	124,169
01-5302-15-23	BUILDING MAINTENANCE	7,800	7,800	7,800	8,000	8,000
01-5304-15-23	MACHINERY & EQUIPMENT MAINT.	8,000	8,242	8,492	8,749	9,015
01-5305-15-23	VEHICLE MAINTENANCE	46,800	47,000	47,000	48,000	48,500
01-5309-15-23	OFFICE EQUIPMENT MAINTENANCE	1,150	1,150	1,150	1,200	1,200
01-5319-15-23	SOFTWARE MAINTENANCE	18,400	18,400	18,400	18,400	18,400
	SUBTOTAL MAINTENANCE	82,150	82,592	82,842	84,349	85,115
01-5401-15-23	COMMUNICATIONS	11,000	11,110	11,221	11,333	11,447
01-5402-15-23	DUES & SUBSCRIPTIONS	4,000	4,000	4,000	4,100	4,100
01-5403-15-23	GENERAL INSURANCE	39,911	43,016	46,363	49,970	53,857
01-5404-15-23	PROFESSIONAL FEES	6,500	6,500	6,500	7,000	7,000
01-5405-15-23	ADVERTISING	500	500	550	550	550
01-5406-15-23	TRAINING	32,750	32,750	32,750	33,500	35,000
01-5408-15-23	ELECTRIC UTILITY SERVICE	9,270	9,363	9,456	9,551	9,646
01-5413-15-23	TUITION REIMBURSEMENT	2,000	2,200	2,200	2,200	2,500
01-5415-15-23	CRIME/FIRE PREVENTION PROGRAM	3,400	3,400	3,400	3,400	3,500
01-5418-15-23	AUTO ALLOWANCE	6,300	6,300	6,300	6,300	6,300
01-5440-15-23	NATURAL GAS UTILITY SERVICE	6,244	6,532	6,834	7,150	7,480
01-5441-15-23	SOLID WASTE UTILITY SERVICE	3,900	3,900	4,056	4,056	4,056
01-5442-15-23	WATER/SEWER UTILITY SERVICE	6,278	6,278	6,278	6,278	6,278
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	58,500	63,303	68,500	74,124	80,209
01-5460-15-23	OFFICE EQUIPMENT RENTAL	3,000	3,000	3,000	3,250	3,250
01-5499-15-23	MISCELLANEOUS SERVICES	2,000	2,000	2,000	2,250	2,250
	SUBTOTAL SERVICES	196,953	205,552	214,808	226,412	238,824
01-5503-15-23	FURNITURE & FIXTURES	3,000	3,000	3,000	3,200	3,200
01-5504-15-23	MACHINERY & EQUIPMENT	3,000	0	0	0	0
	SUBTOTAL MINOR EQUIPMENT	6,000	3,000	3,000	3,200	3,200
01-6502-15-23	BUILDING	0	0	0	0	0
01-6504-15-23	MACHINERY & EQUIPMENT	14,000	38,000	135,000	53,000	0
01-6505-15-23	MOTOR VEHICLES	0	0	0	0	0
01-6508-15-23	OFFICE MACHINERY & EQUIPMENT	0	0	0	0	0
	SUBTOTAL CAPITAL	14,000	38,000	135,000	53,000	0
	FIRE OPERATIONS	5,694,683	5,951,408	6,336,631	6,475,126	6,727,006

CITY OF GAINESVILLE
 BUDGET 2025-2029
 GENERAL FUND - PUBLIC WORKS ADMINISTRATION

ACCOUNT NUMBER	DESCRIPTION	2024-25	2025-26	2026-27	2027-28	2028-29
		BUDGET	BUDGET	BUDGET	BUDGET	BUDGET
01-5101-16-10	SALARIES	84,183	89,234	94,588	100,263	106,279
01-5106-16-10	OVERTIME	400	424	449	476	505
01-5110-16-10	LONGEVITY	1,740	1,800	1,860	1,920	1,980
01-5111-16-10	RETIREMENT	11,713	12,437	13,167	13,941	14,760
01-5112-16-10	FICA	6,697	7,090	7,506	7,947	8,414
01-5116-16-10	HEALTH/LIFE INSURANCE	8,895	9,518	10,184	10,897	11,660
01-5118-16-10	WORKER COMPENSATION	131	171	171	171	171
01-5119-16-10	OTHER PAYROLL EXPENSE	1,220	1,220	1,220	1,220	1,220
	SUBTOTAL SALARIES AND BENEFITS	114,979	121,894	129,146	136,835	144,988
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	550	550
	SUBTOTAL SUPPLIES	1,650	1,650	1,700	1,750	1,750
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	250	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	4,792	4,792	4,792	4,892
	ADMINISTRATION	121,371	128,336	135,638	143,377	151,630

CITY OF GAINESVILLE
BUDGET 2025-2029
GENERAL FUND - STREETS

ACCOUNT NUMBER	DESCRIPTION	2024-25	2025-26	2026-27	2027-28	2028-29
		BUDGET	BUDGET	BUDGET	BUDGET	BUDGET
01-5101-16-31	SALARIES	334,739	345,785	357,196	368,984	381,160
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	4,740	5,100	5,460	5,820	6,180
01-5111-16-31	RETIREMENT	47,526	49,265	50,913	52,614	54,370
01-5112-16-31	FICA	27,173	28,083	29,023	29,992	30,993
01-5116-16-31	HEALTH/LIFE INSURANCE	53,369	57,105	61,102	65,379	69,956
01-5118-16-31	WORKER COMPENSATION	9,448	9,542	9,638	9,734	9,832
01-5120-16-31	OTHER PAYROLL EXPENSE	720	720	720	720	720
	SUBTOTAL SALARIES AND BENEFITS	492,715	511,096	530,059	549,779	570,291
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	60,000	63,000	63,000
01-5299-16-31	MISCELLANEOUS SUPPLIES	4,000	4,000	4,200	4,200	4,200
	SUBTOTAL SUPPLIES	64,650	64,650	64,850	67,850	67,850
01-5304-16-31	MACHINERY & EQUIPMENT MAINT.	50,000	51,725	53,510	55,356	57,265
01-5305-16-31	VEHICLE MAINTENANCE	10,000	10,628	11,295	12,005	12,759
01-5310-16-31	STREETS ROAD & BRIDGE MAINT.	45,000	46,000	46,000	48,000	48,000
01-5311-16-31	SIGN & SIGNAL MAINTENANCE	8,000	8,000	8,000	8,500	8,500
01-5312-16-31	STREET LIGHT MAINTENANCE	6,000	6,000	6,000	6,500	6,500
01-5319-16-31	TRAFFIC PAINT MAINTENANCE	4,000	4,000	4,000	4,500	4,500
01-5399-16-31	MISCELLANEOUS MAINTENANCE	4,675	4,675	4,675	4,800	4,800
	SUBTOTAL MAINTENANCE	127,675	131,028	133,480	139,660	142,324
01-5401-16-31	COMMUNICATIONS	1,000	1,010	1,020	1,030	1,041
01-5403-16-31	GENERAL INSURANCE	15,012	15,162	15,314	15,467	15,622
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	4,200	4,200	4,300
01-5408-16-31	ELECTRIC UTILITY SERVICE	262,727	262,727	265,354	268,008	270,688
01-5411-16-31	MACHINERY & EQUIPMENT RENTAL	0	250	250	250	250
01-5455-16-31	UNIFORM PURCHASE/RENTAL	2,300	2,300	2,300	2,400	2,400
	SUBTOTAL SERVICES	285,839	286,349	289,338	292,255	295,200
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	60,000	0	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	60,000	0	0	0	0
	STREETS	1,030,879	993,123	1,017,727	1,049,544	1,086,665

CITY OF GAINESVILLE
BUDGET 2025-2029
GENERAL FUND - GARAGE

ACCOUNT NUMBER	DESCRIPTION	2024-25 BUDGET	2025-26 BUDGET	2026-27 BUDGET	2027-28 BUDGET	2028-29 BUDGET
01-5101-16-32	SALARIES	210,814	217,771	224,957	232,381	240,049
01-5106-16-32	OVERTIME	6,000	6,198	6,403	6,614	6,832
01-5104-16-32	HOLIDAY PAY	1,200	1,240	1,281	1,323	1,366
01-5110-16-32	LONGEVITY	660	900	1,140	1,380	1,620
01-5111-16-32	RETIREMENT	29,387	30,344	31,373	32,436	33,532
01-5112-16-32	FICA	16,802	17,297	17,884	18,490	19,115
01-5116-16-32	HEALTH/LIFE INSURANCE	35,579	38,070	40,734	43,586	46,637
01-5118-16-32	WORKER COMPENSATION	6,391	7,731	7,731	7,731	7,731
01-5119-16-32	OTHER PAYROLL EXPENSE	960	960	960	960	960
	SUBTOTAL SALARIES AND BENEFITS	307,793	320,510	332,463	344,900	357,843
01-5201-16-32	OFFICE SUPPLIES	500	600	600	600	600
01-5206-16-32	FUELS OILS LUBRICANTS	6,500	5,500	5,500	5,500	5,500
01-5207-16-32	SMALL TOOLS AND INSTRUMENTS	1,000	1,000	1,000	1,200	1,200
01-5208-16-32	CLEANING SUPPLIES	225	250	250	250	250
01-5299-16-32	MISCELLANEOUS SUPPLIES	4,000	4,200	4,200	4,300	4,700
	SUBTOTAL SUPPLIES	12,225	11,550	11,550	11,850	12,250
01-5302-16-32	BUILDING MAINTENANCE	1,000	1,000	1,100	1,100	1,200
01-5304-16-32	MACHINERY & EQUIPMENT MAINT.	6,500	6,500	6,500	6,500	6,700
01-5305-16-32	VEHICLE MAINTENANCE	2,500	2,200	2,200	2,300	2,300
01-5309-16-32	OFFICE EQUIPMENT MAINTENANCE	1,000	1,000	1,100	1,100	1,200
	SUBTOTAL MAINTENANCE	11,000	10,700	10,900	11,000	11,400
01-5401-16-32	COMMUNICATIONS	1,000	1,000	1,000	1,100	1,200
01-5403-16-32	GENERAL INSURANCE	3,614	5,862	5,862	5,862	5,862
01-5404-16-32	PROFESSIONAL FEES	500	500	550	550	650
01-5406-16-32	TRAINING	700	700	700	700	700
01-5440-16-32	NATURAL GAS UTILITY SERVICE	3,500	3,635	3,775	3,920	4,071
01-5455-16-32	UNIFORM PURCHASE/RENTAL	3,500	3,500	3,500	3,700	3,700
01-5460-16-32	OFFICE EQUIPMENT RENTAL	1,000	1,000	1,200	1,200	1,400
01-5499-16-32	MISCELLANEOUS SERVICES	300	300	300	400	400
	SUBTOTAL SERVICES	14,114	16,497	16,887	17,432	17,983
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	345,132	359,257	371,800	385,182	399,476

CITY OF GAINESVILLE
BUDGET 2025-2029
GENERAL FUND - PARKS & RECREATION

ACCOUNT NUMBER	DESCRIPTION	2024-25	2025-26	2026-27	2027-28	2028-29
		BUDGET	BUDGET	BUDGET	BUDGET	BUDGET
01-5101-16-42	SALARIES	452,035	466,952	482,362	498,280	514,723
01-5105-16-42	SALARIES - POOL	112,025	114,848	117,742	120,709	123,751
01-5106-16-42	OVERTIME	20,200	20,867	21,555	22,267	23,001
01-5107-16-42	HOLIDAY PAY	1,055	1,090	1,126	1,163	1,201
01-5110-16-42	LONGEVITY	3,600	4,140	4,680	5,220	5,760
01-5111-16-42	RETIREMENT	57,784	66,947	69,184	71,493	73,876
01-5112-16-42	FICA	45,485	46,948	48,445	49,989	51,580
01-5116-16-42	HEALTH/LIFE INSURANCE	80,077	85,682	91,680	98,098	104,965
01-5118-16-42	WORKER COMPENSATION	7,492	9,041	9,041	9,041	9,041
01-5119-16-42	OTHER PAYROLL EXPENSE	660	808	808	808	808
	SUBTOTAL SALARIES AND BENEFITS	780,413	817,323	846,623	877,067	908,706
01-5201-16-42	OFFICE SUPPLIES	610	650	650	700	700
01-5202-16-42	POSTAGE	600	100	100	100	100
01-5206-16-42	FUELS OILS LUBRICANTS	19,000	19,815	20,665	21,552	22,476
01-5207-16-42	SMALL TOOLS AND INSTRUMENTS	200	1,750	1,750	1,750	2,000
01-5208-16-42	CLEANING SUPPLIES	5,500	5,859	6,241	6,647	7,081
01-5209-16-42	CHEMICAL/MEDICAL SUPPLIES	500	500	500	550	550
01-5212-16-42	BOTANICAL AND AGRICULTURAL	1,700	1,700	1,800	1,800	1,800
01-5213-16-42	POOL CONCESSION STAND SUPPLIES	5,500	6,117	6,236	6,358	6,482
01-5256-16-42	POOL CHEMICALS	25,000	25,930	26,895	27,895	28,933
01-5257-16-42	POOL SUPPLIES	3,500	3,704	3,920	4,149	4,390
01-5299-16-42	MISCELLANEOUS SUPPLIES	7,200	7,272	7,345	7,418	7,492
	SUBTOTAL SUPPLIES	69,310	73,397	76,101	78,919	82,005
01-5302-16-42	BUILDING MAINTENANCE	11,000	11,000	11,500	11,500	12,000
01-5303-16-42	GROUNDS MAINTENANCE	30,000	30,840	31,704	32,591	33,504
01-5304-16-42	MACHINERY & EQUIPMENT MAINT.	19,500	20,030	20,575	21,135	21,710
01-5305-16-42	VEHICLE MAINTENANCE	8,700	9,000	9,000	9,500	9,500
01-5307-16-42	PARK & REC MAINTENANCE	2,500	2,500	2,750	2,750	2,900
01-5308-16-42	WATER/SEWER MAINS MAINTENANCE	450	696	696	696	696
01-5309-16-42	OFFICE EQUIPMENT MAINTENANCE	200	200	250	250	250
01-5310-16-42	STREET ROAD & BRIDGE MAINT.	2,000	3,000	3,000	3,500	3,500
01-5311-16-42	SIGN & SIGNAL MAINTENANCE	1,000	600	600	800	800
01-5312-16-42	STREET LIGHT MAINTENANCE	4,000	4,000	4,000	4,500	4,500
01-5320-16-42	POOL MAINTENANCE	8,000	8,000	8,500	8,500	9,000
	SUBTOTAL MAINTENANCE	87,350	89,866	92,575	95,722	98,360
01-5401-16-42	COMMUNICATIONS	2,000	2,040	2,081	2,122	2,165
01-5402-16-42	DUES & SUBSCRIPTIONS	100	100	100	100	100
01-5403-16-42	GENERAL INSURANCE	26,770	27,308	27,857	28,417	28,988
01-5404-16-42	PROFESSIONAL FEES	5,000	5,000	5,500	5,500	5,500

01-5405-16-42	ADVERTISING	1,200	1,400	1,400	1,500	1,500
01-5406-16-42	TRAINING	1,000	1,000	1,000	1,100	1,100
01-5408-16-42	ELECTRIC UTILITY SERVICE	39,000	39,390	39,784	40,182	40,584
01-5409-16-42	CONTRACTUAL SERVICES	30,000	30,000	31,000	31,000	32,000
01-5411-16-42	MACHINERY AND EQUIPMENT RENTAL	9,000	11,000	11,000	11,000	12,000
01-5418-16-42	AUTO ALLOWANCE	5,000	5,000	5,000	5,000	5,000
01-5431-16-42	POOL ELETRIC UTILITY	15,725	15,882	16,041	16,201	16,363
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	8,000	8,600	8,944	8,944	8,944
01-5442-16-42	WATER/SEWER UTILITY SERVICE	39,000	39,300	39,300	39,300	40,283
01-5446-16-42	STORM WATER UTILITY FEES	500	500	500	500	500
01-5455-16-42	UNIFORM PURCHASE/RENTAL	4,000	4,000	4,000	4,200	4,200
01-5460-16-42	OFFICE EQUIPMENT RENTAL	1,000	1,000	1,000	1,100	1,100
01-5495-16-42	SPECIAL EVENTS	18,000	18,180	18,362	18,545	18,731
01-5499-16-42	MISCELLANEOUS SERVICES	2,800	2,800	3,000	3,000	3,000
SUBTOTAL SERVICES		210,695	215,126	218,521	220,391	224,763
01-5504-16-42	MACHINERY & EQUIPMENT	0	0	0	0	0
01-5507-16-42	IMPROVEMENTS OTHER THAN BLDGS.	0	0	0	0	0
01-5508-16-42	OFFICE MACHINERY & EQUIPMENT	0	0	0	0	0
SUBTOTAL EQUIPMENT		0	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	44,000	22,000	0	0	0
01-6505-16-42	MOTOR VEHICLES	0		0	50,000	0
01-6507-16-42	IMPROVEMENTS OTHER THAN BLDNGS	0	0	0	0	0
SUBTOTAL CAPITAL		44,000	22,000	0	50,000	0
PARKS AND RECREATION		1,191,768	1,217,712	1,233,820	1,322,099	1,313,833

CITY OF GAINESVILLE
BUDGET 2025-2029
FRANK BUCK ZOO

ACCOUNT NUMBER	DESCRIPTION	2024-25	2025-26	2026-27	2027-28	2028-29
		BUDGET	BUDGET	BUDGET	BUDGET	BUDGET
01-5101-16-45	SALARIES	666,903	688,911	711,645	735,129	759,388
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	3,060	3,990	4,920	5,850	6,780
01-5111-16-45	RETIREMENT	93,474	100,026	103,388	106,856	110,435
01-5112-16-45	FICA	55,101	57,019	58,936	60,913	62,953
01-5116-16-45	HEALTH/LIFE INSURANCE	151,235	161,821	173,149	185,269	198,238
01-5118-16-45	WORKERS COMPENSATION	21,218	26,210	26,210	26,210	26,210
01-5119-16-45	OTHER PAYROLL EXPENSES	4,860	5,660	5,660	5,660	5,660
	SUBTOTAL SALARIES AND BENEFITS	1,036,501	1,085,629	1,127,285	1,170,697	1,215,952
01-5201-16-45	OFFICE SUPPLIES	1,500	2,000	2,000	2,000	2,100
01-5202-16-45	POSTAGE	350	300	300	350	350
01-5205-16-45	EDUCATIONAL/RECREATION SUPPLY	6,500	6,500	6,500	6,500	6,500
01-5206-16-45	FUELS OILS LUBRICANTS	2,500	2,700	3,000	3,000	3,100
01-5207-16-45	SMALL TOOLS AND INSTRUMENTS	3,000	2,500	2,500	2,500	2,500
01-5208-16-45	CLEANING SUPPLIES	25,000	26,060	27,165	28,317	29,517
01-5209-16-45	CHEMICAL/MEDICAL SUPPLIES	5,000	5,345	5,714	6,108	6,530
01-5212-16-45	BOTANICAL/AGRICULTURAL	3,000	3,108	3,221	3,337	3,457
01-5218-16-45	ANIMAL FOOD	75,000	80,918	87,302	94,190	101,622
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	1,200	1,200	1,200
01-5252-16-45	GIFT SHOP SUPPLIES	4,500	4,673	4,853	5,040	5,234
01-5253-16-45	GIFT SHOP MERCHANDISE	120,000	120,000	120,000	120,000	120,000
01-5299-16-45	MISCELLANEOUS SUPPLIES	2,500	2,544	2,588	2,633	2,679
	SUBTOTAL SUPPLIES	257,350	265,148	273,842	282,674	292,288
01-5301-16-45	EXHIBIT MAINTENANCE	35,000	35,000	35,000	36,000	36,000
01-5302-16-45	BUILDING MAINTENANCE	10,000	11,000	11,000	11,500	11,500
01-5303-16-45	GROUNDS MAINTENANCE	29,000	29,000	29,000	25,000	25,000
01-5304-16-45	MAINTENANCE-MACHINERY/EQUIPT	7,500	7,500	7,500	8,000	8,000
01-5305-16-45	VEHICLE MAINTENANCE	1,500	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	7,000	7,000	7,000	7,000	7,000
	SUBTOTAL MAINTENANCE	90,500	92,100	92,100	90,100	90,100
01-5401-16-45	COMMUNICATIONS	3,000	3,030	3,060	3,091	3,122
01-5402-16-45	DUES AND SUBSCRIPTIONS	8,000	8,000	8,000	8,500	8,500
01-5403-16-45	GENERAL INSURANCE	12,936	13,763	14,642	15,578	16,573
01-5404-16-45	PROFESSIONAL FEES	29,000	29,000	29,000	30,000	30,000
01-5405-16-45	ADVERTISING	50,000	50,000	50,000	50,000	50,000
01-5406-16-45	TRAINING	25,500	25,750	26,000	26,000	26,500

01-5408-16-45	ELECTRICITY	34,394	34,738	35,085	35,436	35,791
01-5409-16-45	CONTRACTUAL SERVICES	20,000	20,000	22,000	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	7,590	7,590	7,894	7,894	7,894
01-5442-16-45	WATER/SEWER UTILITY SERVICE	59,843	37,000	38,850	38,850	38,850
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	6,000	7,000	7,000	7,200	7,200
01-5499-16-45	MISCELLANEOUS SERVICES	10,000	10,000	10,000	11,000	11,000
SUBTOTAL SERVICES		275,424	255,072	260,773	264,831	266,753
01-5502-16-45	BUILDINGS	0	0	0	0	0
01-5504-16-45	MACHINERY AND EQUIPMENT	0	0	0	0	0
01-5507-16-45	IMPROVEMENTS OTHER THAN BUILDINGS	0	0	0	0	0
01-5508-16-45	OFFICE MACHINERY/EQUIPMENT	0	0	0	0	0
SUBTOTAL EQUIPMENT		0	0	0	0	0
01-6502-16-45	BUILDINGS	0	0	0	0	0
01-6504-16-45	MACHINERY AND EQUIPMENT	48,000	25,000	0	25,000	13,000
01-6505-16-45	MOTOR VEHICLES	0	0	0	0	0
01-6507-16-45	IMPROVEMENTS OTHER THAN BUILDINGS	0	0	0	0	0
SUBTOTAL CAPITAL		48,000	25,000	0	25,000	13,000
FRANK BUCK ZOO		1,707,775	1,722,949	1,753,999	1,833,302	1,878,093

CITY OF GAINESVILLE
BUDGET 2025-2029
GENERAL FUND - CEMETERY

ACCOUNT NUMBER	DESCRIPTION	2024-25	2025-26	2026-27	2027-28	2028-29
		BUDGET	BUDGET	BUDGET	BUDGET	BUDGET
01-5101-16-46	SALARIES	224,196	231,594	239,237	247,132	255,287
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	1,140	1,380	1,620	1,860	2,100
01-5111-16-46	RETIREMENT	31,598	32,763	33,868	35,008	36,185
01-5112-16-46	FICA	18,066	18,676	19,306	19,956	20,627
01-5116-16-46	HEALTH/LIFE INSURANCE	44,498	47,613	50,946	54,512	58,328
01-5118-16-46	WORKER COMPENSATION	6,022	6,288	6,288	6,288	6,288
01-5119-16-46	OTHER PAYROLL EXPENSE	520	520	520	520	520
	SUBTOTAL SALARIES AND BENEFITS	336,340	349,474	362,776	376,630	391,064
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	8,000	8,000	8,500	8,500
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	20,700	20,700	21,300	21,400
01-5302-16-46	BUILDING MAINTENANCE	2,000	2,100	2,100	2,200	2,200
01-5303-16-46	GROUNDS MAINTENANCE	12,500	5,000	5,000	5,000	5,000
01-5304-16-46	MACHINERY & EQUIPMENT MAINT.	6,000	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	25,000	16,712	16,828	17,297	17,470
01-5401-16-46	COMMUNICATIONS	3,445	4,000	4,167	4,341	4,523
01-5403-16-46	GENERAL INSURANCE	3,949	4,198	4,463	4,745	5,044
01-5404-16-46	PROFESSIONAL FEES	2,000	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	4,917	4,966	5,016	5,066	5,117
01-5409-16-46	CONTRACTUAL SERVICE	4,500	4,500	4,500	4,500	4,500
01-5441-16-46	SOLID WASTE UTILITY SERVICE	1,910	1,910	1,910	1,910	1,910
01-5442-16-46	WATER/SEWER UTILITY SERVICE	10,819	11,144	11,144	11,144	11,422
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	4,500	4,500	4,500	4,500	4,500
	SUBTOTAL SERVICES	46,471	46,849	47,431	47,937	48,747
01-5504-16-46	MACHINERY & EQUIPMENT	6,000	0	0	0	0
	SUBTOTAL MINOR EQUIPMENT	6,000	0	0	0	0
01-6502-16-46	BUILDINGS	0	0	0	0	0
01-6504-16-46	MACHINERY & EQUIPMENT	0	82,000	0	55,000	67,000
01-6505-16-46	MOTOR VEHICLE	0	0	0	0	0
01-6507-16-46	IMPROVEMENTS OTHER THAN BUILDINGS	10,000	0	0	0	0

01-6510-16-46	STREETS, ROADS & BRIDGES	0	0	0	0	0
	SUBTOTAL CAPITAL	10,000	82,000	0	55,000	67,000
	CEMETERY OPERATIONS	444,011	515,735	447,734	518,164	545,680

CITY OF GAINESVILLE
 BUDGET 2025-2029
 GENERAL FUND NON-DEPARTMENTAL

ACCOUNT NUMBER	DESCRIPTION	2024-25	2025-26	2026-27	2027-28	2028-29
		BUDGET	BUDGET	BUDGET	BUDGET	BUDGET
01-5723-50-99	TRANSFER TO GOLF FUND	156,000	146,000	138,000	154,000	126,000
	TOTAL NON-DEPARTMENTAL	156,000	146,000	138,000	154,000	126,000

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

	2024-25	2025-26	2026-27	2027-28	20287-29
	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET
BEGINNING BALANCE OCTOBER 1	16,282,546	14,084,007	14,094,365	14,112,828	14,186,060
REVENUES	10,643,780	11,036,400	11,373,674	11,478,756	11,687,420
TOTAL FUNDS AVAILABLE	26,926,326	25,120,407	25,468,038	25,591,583	25,873,481
EXPENDITURES					
Administration	397,459	440,220	517,686	436,995	449,829
Customer Service	394,714	402,663	412,327	420,899	430,593
Distribution	1,098,320	863,849	939,134	963,281	1,165,425
Production	1,293,759	1,506,105	1,584,022	1,409,970	1,445,676
Moss Lake Production	1,024,370	691,659	658,446	865,619	679,347
Industrial Pre-Treatment	112,471	117,621	111,725	115,357	118,841
Waste Water Collection	1,865,250	1,092,437	711,694	802,818	923,484
Waste Water Treatment	1,103,626	1,026,657	1,117,964	1,097,506	1,243,205
Non-Departmental	5,552,350	4,884,831	5,302,214	5,293,078	5,151,184
TOTAL EXPENDITURES	12,842,319	11,026,042	11,355,211	11,405,523	11,607,585
ENDING BALANCE SEPT 30	14,084,007	14,094,365	14,112,828	14,186,060	14,265,896
INCREASE/DECREASE					
IN FUND BALANCE	(2,198,539)	10,358	18,463	73,233	79,835

CITY OF GAINESVILLE
FIVE-YEAR BUDGET 2025-2029
WATER & SEWER FUND - REVENUES

ACCOUNT NUMBER	DESCRIPTION	2024-25 BUDGET	2025-26 BUDGET	2026-27 BUDGET	2027-28 BUDGET	2028-29 BUDGET
60-4202-00-00	BOAT & DOCK PERMITS-MOSS LAKE	87,000	87,000	87,000	89,175	89,175
60-4601-00-00	WATER REVENUE-RESIDENTIAL	2,806,000	2,932,270	2,932,270	2,961,593	3,020,825
60-4602-00-00	WATER REVENUE-COMM & INDUSTRIAL	1,534,700	1,603,762	1,603,762	1,619,799	1,652,195
60-4603-00-00	WATER REVENUE-MULTIFAMILY	565,500	590,948	630,559	636,864	649,601
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	10,450	10,450	10,555	10,766
	WATER REVENUES	5,003,200	5,224,429	5,264,040	5,317,985	5,422,562
60-4610-00-00	WASTEWATER REVENUE-RESIDENTIAL	2,900,000	3,030,500	3,182,025	3,213,845	3,278,122
60-4611-00-00	W/W REVENUE-COMM & INDUSTRIAL	997,040	1,041,907	1,094,002	1,104,942	1,127,041
60-4612-00-00	W/W REVENUE-MULTIFAMILY	443,547	463,507	541,568	546,983	557,923
60-4615-00-00	TRANSPORTERS HAULERS PERMIT	3,000	3,135	3,292	3,325	3,391
60-4616-00-00	WASTEWATER SURCHARGES	311,575	325,596	341,876	345,294	352,200
60-4617-00-00	WASTE PERMITS	6,798	7,104	7,459	7,534	7,684
60-4619-00-00	SEWER TAP FEES	5,665	5,920	6,216	6,278	6,404
	SEWER REVENUES	4,667,625	4,877,668	5,176,437	5,228,202	5,332,766
60-4620-00-00	TRANSFER FEES	2,500	2,500	2,500	2,500	2,500
60-4621-00-00	PENALTIES	223,392	233,445	233,445	233,445	233,445
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	35,000	35,000	35,000	35,000	35,000
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	80,000	80,000	80,000	80,000	80,000
60-4699-00-00	UB CREDIT ADJUSTMENT CLEARING	50,000	50,000	50,000	50,000	50,000
	OTHER WATER/SEWER	501,778	511,831	511,831	511,831	511,831
60-4701-00-00	INTEREST REVENUE	125,000	75,000	75,000	75,000	75,000
60-4709-00-00	MISCELLANEOUS REVENUE	15,000	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	142,500	92,500	92,500	92,500	92,500
60-4930-00-00	TRANSFER FROM G.O. DEBT SEV	328,677	329,972	328,866	328,238	327,763
	SUBTOTAL OTHER REVENUES	328,677	329,972	328,866	328,238	327,763
	TOTAL WATER/SEWER REVENUES	10,643,780	11,036,400	11,373,674	11,478,756	11,687,420

FY 2024: 3% water and sewer
FY 2025: 4.5% water and sewer
FY 2026: 5% sewer

**CITY OF GAINESVILLE
FIVE-YEAR BUDGET 2025-2029**

WATER & SEWER FUND BY DIVISION

Division	2024-25 BUDGET	2025-26 BUDGET	2026-27 BUDGET	2027-28 BUDGET	2028-29 BUDGET
Administration	397,459	440,220	517,686	436,995	449,829
Customer Service	394,714	402,663	412,327	420,899	430,593
Distribution	1,098,320	863,849	939,134	963,281	1,165,425
Production	1,293,759	1,506,105	1,584,022	1,409,970	1,445,676
Moss Lake Production	1,024,370	691,659	658,446	865,619	679,347
Industrial Pre-Treatment	112,471	117,621	111,725	115,357	118,841
Waste Water Collection	1,865,250	1,092,437	711,694	802,818	923,484
Waste Water Treatment	1,103,626	1,026,657	1,117,964	1,097,506	1,243,205
Non-Departmental	5,552,350	4,884,831	5,302,214	5,293,078	5,151,184
	<u>12,842,319</u>	<u>11,026,042</u>	<u>11,355,211</u>	<u>11,405,523</u>	<u>11,607,585</u>

**CITY OF GAINESVILLE
FIVE-YEAR BUDGET 2025-2029**

WATER & SEWER FUND BY CATEGORY

Category	2024-25	2025-26	2026-27	2027-28	2028-29
	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET
SALARIES AND BENEFITS	2,468,625	2,567,553	2,664,243	2,764,897	2,869,704
SUPPLIES	323,010	318,517	327,436	333,290	336,723
MAINTENANCE	730,328	754,184	763,882	789,135	802,868
SERVICES	1,278,225	1,212,956	1,244,435	1,241,123	1,260,106
MINOR EQUIPMENT	-	12,000	-	2,000	10,000
CAPITAL	2,489,781	1,276,000	1,053,000	982,000	1,177,000
NON-DEPARTMENTAL	5,552,350	4,884,831	5,302,214	5,293,078	5,151,184
TOTAL	12,842,319	11,026,042	11,355,211	11,405,523	11,607,585

CITY OF GAINESVILLE
FIVE-YEAR BUDGET 2025-2029
WATER & SEWER FUND ADMINISTRATION

ACCOUNT NUMBER	DESCRIPTION	2024-25	2025-26	2026-27	2027-28	2028-29
		BUDGET	BUDGET	BUDGET	BUDGET	BUDGET
60-5101-19-10	SALARIES	221,093	228,389	235,926	243,711	251,754
60-5106-19-10	OVERTIME	2,500	2,583	2,668	2,756	2,847
60-5110-19-10	LONGEVITY	660	840	1,020	1,200	1,380
60-5111-19-10	RETIREMENT	31,869	32,979	34,026	35,106	36,222
60-5112-19-10	FICA	18,023	18,799	19,396	20,012	20,648
60-5116-19-10	HEALTH/LIFE INSURANCE	26,708	28,578	30,578	32,718	35,009
60-5118-19-10	WORKER COMPENSATION	3,440	4,428	4,428	4,428	4,428
60-5119-19-10	OTHER PAYROLL EXPENSE	7,930	7,930	7,930	7,930	7,930
	SUBTOTAL SALARIES AND BENEFITS	312,223	324,525	335,971	347,862	360,218
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	2,000	2,100	2,100
60-5299-19-10	MISCELLANEOUS SUPPLIES	775	800	800	900	900
	SUBTOTAL SUPPLIES	4,675	4,750	4,950	5,150	5,200
60-5302-19-10	BUILDING MAINTENANCE	8,000	8,000	8,000	8,500	8,500
60-5319-19-10	SOFTWARE MAINTENANCE	2,212	2,212	2,212	2,212	2,212
	SUBTOTAL MAINTENANCE	10,212	10,212	10,212	10,712	10,712
60-5401-19-10	COMMUNICATIONS	3,000	3,060	3,121	3,184	3,247
60-5402-19-10	DUES & SUBSCRIPTIONS	700	700	725	725	750
60-5403-19-10	GENERAL INSURANCE	326	326	350	350	350
60-5404-19-10	PROFESSIONAL FEES	9,669	9,766	9,863	9,962	10,062
60-5406-19-10	TRAINING	3,000	3,000	3,000	3,300	3,300
60-5408-19-10	ELECTRIC UTILITY SERVICE	9,273	9,366	9,459	9,554	9,650
60-5409-19-10	CONTRACTUAL SERVICES	19,000	19,000	19,000	20,000	20,000
60-5418-19-10	AUTO ALLOWANCE	6,000	6,000	6,000	6,000	6,000
60-5440-19-10	NATURAL GAS UTILITY SERVICE	6,200	6,200	6,262	6,325	6,388
60-5441-19-10	SOLID WASTE UTILITY SERVICE	2,184	2,184	2,184	2,184	2,184
60-5442-19-10	WATER/SEWER UTILITY SERVICE	2,987	3,121	3,277	3,277	3,359
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	5,200	5,200	5,200
60-5499-19-10	MISCELLANEOUS SERVICES	1,500	1,500	1,600	1,700	1,700
	SUBTOTAL SERVICES	70,349	70,733	71,552	73,271	73,700
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	0	0	95,000	0	0
60-6508-19-10	OFFICE MACHINERY & EQUIPMENT	0	0	0	0	0
60-6507-19-10	IMPROVEMENTS OTHER THAN BLDNGS	0	30,000	0	0	0
	SUBTOTAL CAPITAL	0	30,000	95,000	0	0
	ADMINISTRATION	397,459	440,220	517,686	436,995	449,829

CITY OF GAINESVILLE
FIVE-YEAR BUDGET 2025-2029
WATER & SEWER FUND CUSTOMER SERVICE

ACCOUNT NUMBER	DESCRIPTION	2024-25 BUDGET	2025-26 BUDGET	2026-27 BUDGET	2027-28 BUDGET	2028-29 BUDGET
60-5101-20-50	SALARIES	111,283	114,955	118,749	122,668	126,716
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	720	900	1,080	1,260	1,440
60-5111-20-50	RETIREMENT	15,931	16,508	17,069	17,647	18,244
60-5112-20-50	FICA	9,108	9,411	9,730	10,060	10,400
60-5116-20-50	HEALTH/LIFE INSURANCE	26,684	28,552	30,551	32,689	34,977
60-5118-20-50	WORKER COMPENSATION	271	443	443	443	443
60-5119-20-50	OTHER PAYROLL EXPENSE	960	960	960	960	960
	SUBTOTAL SALARIES AND BENEFITS	171,057	178,027	185,084	192,441	200,112
60-5201-20-50	OFFICE SUPPLIES	3,000	3,100	3,200	3,200	3,300
60-5202-20-50	POSTAGE	37,875	38,254	38,636	39,023	39,413
60-5204-20-50	BIND PRTING & REPRODUCTION	1,500	1,500	1,500	1,600	1,600
60-5299-20-50	MISCELLANEOUS SUPPLIES	500	500	500	550	600
	SUBTOTAL SUPPLIES	42,875	43,354	43,836	44,373	44,913
60-5304-20-50	MACHINERY & EQUIPMENT MAINT.	750	750	750	750	800
60-5309-20-50	OFFICE EQUIPMENT MAINTENANCE	2,000	2,000	2,500	2,500	2,500
60-5319-20-50	SOFTWARE MAINTENANCE	75,498	75,498	75,498	75,498	75,498
	SUBTOTAL MAINTENANCE	78,248	78,248	78,748	78,748	78,798
60-5401-20-50	COMMUNICATIONS	0	0	0	0	0
60-5403-20-50	GENERAL INSURANCE	736	736	736	736	736
60-5404-20-50	PROFESSIONAL FEES	42,448	42,448	42,872	43,301	43,734
60-5406-20-50	TRAINING	1,800	1,800	2,000	2,000	2,000
60-5409-20-50	CONTRACTUAL SERVICES	45,000	45,500	46,000	46,000	47,000
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	1,000	1,000
	SUBTOTAL SERVICES	102,534	103,034	104,658	105,337	106,770
60-5504-20-50	MACHINERY & EQUIPMENT	0	0	0	0	0
60-6508-20-50	OFFICE MACHINERY & EQUIPMENT	0	0	0	0	0
	SUBTOTAL MINOR EQUIPMENT	0	0	0	0	0
60-6506-20-50	SOFTWARE	0	0	0	0	0
	SUBTOTAL CAPITAL	0	0	0	0	0
	CUSTOMER SERVICE	394,714	402,663	412,327	420,899	430,593

CITY OF GAINESVILLE
FIVE-YEAR BUDGET 2025-2029
WATER & SEWER FUND DISTRIBUTION

ACCOUNT NUMBER	DESCRIPTION	2024-25 BUDGET	2025-26 BUDGET	2026-27 BUDGET	2027-28 BUDGET	2028-29 BUDGET
60-5101-20-51	SALARIES	267,161	275,977	285,085	294,492	304,211
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	1,380	1,740	2,100	2,460	2,820
60-5111-20-51	RETIREMENT	41,358	42,870	44,304	45,783	47,309
60-5112-20-51	FICA	23,646	24,438	25,255	26,098	26,968
60-5116-20-51	HEALTH/LIFE INSURANCE	53,369	57,105	61,102	65,379	69,956
60-5118-20-51	WORKER COMPENSATION	5,131	5,131	5,131	5,131	5,131
60-5119-20-51	OTHER PAYROLL EXPENSE	4,960	4,960	4,960	4,960	4,960
	SUBTOTAL SALARIES AND BENEFITS	432,605	448,997	465,925	483,546	501,892
60-5201-20-51	OFFICE SUPPLIES	800	900	900	1,000	1,000
60-5202-20-51	POSTAGE	60	60	60	60	60
60-5206-20-51	FUELS OILS LUBRICANTS	19,000	20,000	20,000	21,000	21,000
60-5207-20-51	SMALL TOOLS AND INSTRUMENTS	2,400	2,400	2,400	2,500	2,500
60-5209-20-51	CHEMICAL & MEDICAL SUPPLIES	400	500	500	550	550
60-5221-20-51	SAFETY SUPPLIES	2,000	2,000	2,200	2,200	2,200
60-5299-20-51	MISCELLANEOUS SUPPLIES	1,500	1,500	1,500	1,500	1,500
	SUBTOTAL SUPPLIES	26,160	27,360	27,560	28,810	28,810
60-5304-20-51	MACHINERY & EQUIPMENT MAINT.	7,000	7,500	7,500	8,000	8,000
60-5305-20-51	VEHICLE MAINTENANCE	5,000	5,000	5,000	5,500	5,500
60-5308-20-51	WATER/SEWER MAINS MAINTENANCE	100,000	112,000	112,000	115,000	115,000
60-5310-20-51	STREETS ROAD & BRIDGE MAINT.	36,000	40,000	42,000	42,000	45,000
60-5313-20-51	METER MAINTENANCE	4,000	4,000	4,000	4,500	4,500
60-5399-20-51	MISCELLANEOUS MAINTENANCE	4,500	4,700	4,700	4,700	4,800
	SUBTOTAL MAINTENANCE	156,500	173,200	175,200	179,700	182,800
60-5401-20-51	COMMUNICATIONS	17,208	17,380	17,554	17,729	17,907
60-5403-20-51	GENERAL INSURANCE	4,047	4,312	4,595	4,895	5,216
60-5404-20-51	PROFESSIONAL FEES	16,000	16,000	16,500	16,500	16,500
60-5405-20-51	ADVERTISING	500	500	500	500	500
60-5406-20-51	TRAINING	3,800	4,000	4,000	4,200	4,200
60-5411-20-51	MACHINERY AND EQUIPMENT RENTAL	1,800	1,800	2,000	2,000	2,000
60-5455-20-51	UNIFORM PURCHASE/RENTAL	3,200	3,300	3,300	3,400	3,400
60-5499-20-51	MISCELLANEOUS SERVICES	2,000	2,000	2,000	2,000	2,200
	SUBTOTAL SERVICES	48,555	49,292	50,448	51,225	51,923
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	161,000	0	0	0	155,000
60-6505-20-51	MOTOR VEHICLES	0	0	55,000	55,000	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	165,000	40,000	40,000	40,000	40,000
60-6512-20-51	METERS	88,500	100,000	100,000	100,000	100,000
60-6513-20-51	HYDRANTS	20,000	25,000	25,000	25,000	25,000

SUBTOTAL CAPITAL	434,500	165,000	220,000	220,000	400,000
WATER DISTRIBUTION OPERATIONS	1,098,320	863,849	939,134	963,281	1,165,425

CITY OF GAINESVILLE
FIVE-YEAR BUDGET 2025-2029
WATER & SEWER FUND PRODUCTION

ACCOUNT NUMBER	DESCRIPTION	2024-25 BUDGET	2025-26 BUDGET	2026-27 BUDGET	2027-28 BUDGET	2028-29 BUDGET
60-5101-21-52	SALARIES	231,263	238,895	246,778	254,922	263,334
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	2,040	2,340	2,640	2,940	3,240
60-5111-21-52	RETIREMENT	35,847	37,158	38,393	39,668	40,984
60-5112-21-52	FICA	20,495	21,182	21,886	22,613	23,363
60-5116-21-52	HEALTH/LIFE INSURANCE	44,474	47,587	50,918	54,483	58,296
60-5118-21-52	WORKER COMPENSATION	4,447	5,713	5,713	5,713	5,713
60-5119-21-52	OTHER PAYROLL EXPENSE	4,610	4,660	4,660	4,660	4,660
	SUBTOTAL SALARIES AND BENEFITS	373,176	388,524	403,002	418,068	433,751
60-5201-21-52	OFFICE SUPPLIES	650	700	700	750	750
60-5206-21-52	FUELS OILS LUBRICANTS	6,500	6,500	6,750	6,750	6,900
60-5209-21-52	CHEMICAL & MEDICAL SUPPLIES	21,683	22,117	22,559	23,010	23,470
60-5299-21-52	MISCELLANEOUS SUPPLIES	2,600	2,626	2,652	2,679	2,706
	SUBTOTAL SUPPLIES	31,433	31,943	32,661	33,189	33,826
60-5304-21-52	MACHINERY & EQUIPMENT MAINT.	3,000	3,000	3,000	3,000	3,000
60-5305-21-52	VEHICLE MAINTENANCE	6,000	6,000	6,000	6,000	6,500
60-5312-21-52	WEBER FIRE PROTECTION	9,000	8,000	8,000	9,000	9,000
60-5399-21-52	MISCELLANEOUS MAINTENANCE	167,789	190,000	190,000	200,000	200,000
	SUBTOTAL MAINTENANCE	185,789	207,000	207,000	218,000	218,500
60-5401-21-52	COMMUNICATIONS	4,000	4,040	4,080	4,121	4,162
60-5403-21-52	GENERAL INSURANCE	27,820	28,098	28,379	28,663	28,950
60-5404-21-52	PROFESSIONAL FEES	5,000	5,000	5,500	5,500	6,000
60-5405-21-52	ADVERTISING	2,000	2,000	2,000	2,100	2,100
60-5406-21-52	TRAINING	4,500	4,500	4,500	5,000	5,000
60-5408-21-52	ELECTRIC UTILITY SERVICE	283,000	290,000	292,900	295,829	298,787
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	80,000
60-5455-21-52	UNIFORM PURCHASE/RENTAL	2,750	3,000	3,000	3,000	3,100
60-5499-21-52	MISCELLANEOUS SERVICES	3,250	4,000	4,000	4,500	4,500
	SUBTOTAL SERVICES	427,320	435,638	439,360	443,713	452,599
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	MACHINARY AND EQUIPMENT	0	0	105,000	0	0
60-6505-21-52	MOTOR VEHICLES	0	0	0	0	0
60-6507-21-52	IMPROVEMENTS OTHER THAN BLDNGS	276,041	387,000	397,000	297,000	307,000
60-6509-21-52	Mains and Services	0	56,000	0	0	0
	SUBTOTAL CAPITAL	276,041	443,000	502,000	297,000	307,000
	WATER PRODUCTION	1,293,759	1,506,105	1,584,022	1,409,970	1,445,676

CITY OF GAINESVILLE
FIVE-YEAR BUDGET 2025-2029
WATER & SEWER FUND MOSS LAKE PRODUCTION

ACCOUNT NUMBER	DESCRIPTION	2024-25 BUDGET	2025-26 BUDGET	2026-27 BUDGET	2027-28 BUDGET	2028-29 BUDGET
60-5101-21-53	SALARIES	128,297	132,531	136,904	141,422	146,089
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	780	960	1,140	1,320	1,500
60-5111-21-53	RETIREMENT	22,153	22,962	23,729	24,521	25,338
60-5112-21-53	FICA	12,666	13,090	13,527	13,978	14,444
60-5116-21-53	HEALTH/LIFE INSURANCE	26,684	28,552	30,551	32,689	34,977
60-5118-21-53	WORKER COMPENSATION	2,748	3,491	3,491	3,491	3,491
60-5119-21-53	OTHER PAYROLL EXPENSE	2,410	2,410	2,410	2,410	2,410
	SUBTOTAL SALARIES AND BENEFITS	229,818	239,200	248,118	257,398	267,055
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	79,300	79,300	82,000	82,000	82,000
60-5221-21-53	SAFETY SUPPLIES	600	600	600	650	650
60-5223-21-53	LABORATORY SUPPLIES	10,000	10,424	10,866	11,327	11,807
60-5299-21-53	MISCELLANEOUS SUPPLIES	3,000	3,000	3,000	3,500	4,000
	SUBTOTAL SUPPLIES	116,375	116,849	121,366	122,427	123,457
60-5304-21-53	MACHINERY & EQUIPMENT MAINT.	14,000	3,500	3,500	4,000	4,000
60-5305-21-53	VEHICLE MAINTENANCE	8,075	8,075	5,200	5,200	5,500
60-5307-21-53	WATER/SEWER PLANT MAINTENANCE	67,000	49,000	50,000	50,000	52,000
60-5399-21-53	MISCELLANEOUS MAINTENANCE	3,500	3,500	4,000	4,000	4,000
	SUBTOTAL MAINTENANCE	92,575	64,075	62,700	63,200	65,500
60-5401-21-53	COMMUNICATIONS	5,900	5,959	6,019	6,079	6,140
60-5403-21-53	GENERAL INSURANCE	8,288	8,288	8,288	8,288	8,288
60-5404-21-53	PROFESSIONAL FEES	57,536	16,000	36,000	17,000	17,000
60-5405-21-53	ADVERTISING	1,000	1,000	1,000	1,000	1,000
60-5406-21-53	TRAINING	2,600	2,600	2,600	3,000	3,000
60-5408-21-53	ELECTRIC UTILITY SERVICE	66,000	66,660	67,327	68,000	68,680
60-5409-21-53	CONTRACTUAL SERVICES	9,000	9,000	10,000	10,000	10,000
60-5417-21-53	INSPECTION AND PERMIT FEES	14,250	3,000	3,000	3,000	3,000
60-5455-21-53	UNIFORM PURCHASE/RENTAL	1,800	1,800	1,800	2,000	2,000
60-5499-21-53	MISCELLANEOUS SERVICES	4,228	4,228	4,228	4,228	4,228
	SUBTOTAL SERVICES	170,602	118,535	140,261	122,595	123,335
60-5502-21-53	BUILDINGS	0	0	0	0	0
60-5504-21-53	MACHINERY & EQUIPMENT MAINT.	0	0	0	0	0
	SUBTOTAL MINOR EQUIPMENT	0	0	0	0	0
60-6504-21-52	MACHINERY & EQUIPMENT	0	45,000	0	250,000	0
60-6505-21-53	VEHICLES	0	68,000	86,000	0	0
60-6507-21-53	IMPR OTHER THAN BLDS	415,000	40,000	0	50,000	100,000
	SUBTOTAL CAPITAL	415,000	153,000	86,000	300,000	100,000
	MOSS LAKE PRODUCTION	1,024,370	691,659	658,446	865,619	679,347

CITY OF GAINESVILLE
FIVE-YEAR BUDGET 2025-2029
WATER & SEWER FUND INDUSTRIAL PRE-TREATMENT

ACCOUNT NUMBER	DESCRIPTION	2024-25 BUDGET	2025-26 BUDGET	2026-27 BUDGET	2027-28 BUDGET	2028-29 BUDGET
60-5101-22-61	SALARIES	44,816	46,609	48,473	50,412	52,428
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	420	480	540	600	660
60-5111-22-61	RETIREMENT	6,862	6,997	7,255	7,524	7,802
60-5112-22-61	FICA	3,923	3,989	4,136	4,289	4,448
60-5116-22-61	HEALTH/LIFE INSURANCE	8,895	9,518	10,184	10,897	11,660
60-5118-22-61	WORKER COMPENSATION	851	1,010	1,010	1,010	1,010
60-5119-22-61	OTHER PAYROLL EXPENSE	750	750	750	750	750
	SUBTOTAL SALARIES AND BENEFITS	71,817	73,652	76,648	79,781	83,058
60-5201-22-61	OFFICE SUPPLIES	1,100	1,100	1,200	1,200	1,200
60-5202-22-61	POSTAGE	22	22	22	22	22
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	2,400	2,400	2,400	2,400
	SUBTOTAL SUPPLIES	4,822	5,222	5,322	5,322	5,522
60-5305-22-61	VEHICLE MAINTENANCE	600	700	700	700	700
60-5306-22-61	INSTRUMENT MAINTENANCE	1,000	1,000	1,100	1,100	1,100
60-5399-22-61	MISCELLANEOUS MAINTENANCE	800	900	900	1,000	1,000
	SUBTOTAL MAINTENANCE	2,400	2,600	2,700	2,800	2,800
60-5401-22-61	COMMUNICATIONS	732	739	747	754	762
60-5403-22-61	GENERAL INSURANCE	600	600	600	600	600
60-5404-22-61	PROFESSIONAL FEES	23,000	15,608	15,608	16,000	16,000
60-5406-22-61	TRAINING	1,200	1,200	1,500	1,500	1,500
60-5409-22-61	CONTRACTUAL SERVICES	7,400	7,400	8,000	8,000	8,000
60-5499-22-61	MISCELLANEOUS SERVICES	500	600	600	600	600
	SUBTOTAL SERVICES	33,432	26,147	27,055	27,454	27,462
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	112,471	117,621	111,725	115,357	118,841

CITY OF GAINESVILLE
FIVE-YEAR BUDGET 2025-2029
WATER & SEWER FUND WASTEWATER COLLECTION

ACCOUNT NUMBER	DESCRIPTION	2024-25 BUDGET	2025-26 BUDGET	2026-27 BUDGET	2027-28 BUDGET	2028-29 BUDGET
60-5101-22-62	SALARIES	241,302	249,265	257,491	265,988	274,766
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	660	1,080	1,500	1,920	2,340
60-5111-22-62	RETIREMENT	40,804	42,342	43,786	45,276	46,813
60-5112-22-62	FICA	23,330	24,137	24,960	25,809	26,685
60-5116-22-62	HEALTH/LIFE INSURANCE	62,263	66,621	71,285	76,275	81,614
60-5118-22-62	WORKER COMPENSATION	5,062	6,463	6,463	6,463	6,463
60-5121-22-62	OTHER PAYROLL EXPENSE	1,000	1,126	1,126	1,126	1,126
	SUBTOTAL SALARIES AND BENEFITS	436,421	455,081	472,771	491,200	510,405
60-5201-22-62	OFFICE SUPPLIES	500	500	500	550	550
60-5202-22-62	POSTAGE	20	20	20	20	20
60-5206-22-62	FUELS OILS LUBRICANTS	21,000	21,000	21,000	22,000	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	2,500	2,500	2,500	2,525
60-5299-22-62	MISCELLANEOUS SUPPLIES	600	600	600	600	600
	SUBTOTAL SUPPLIES	26,620	26,670	26,670	27,720	27,945
60-5304-22-62	MACHINERY & EQUIPMENT MAINT.	25,000	27,015	29,192	31,545	34,088
60-5305-22-62	VEHICLE MAINTENANCE	9,000	9,000	10,000	10,000	10,000
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	22,000	22,000	23,000	23,000
60-5399-22-62	MISCELLANEOUS MAINTENANCE	3,328	3,500	3,500	3,600	3,600
	SUBTOTAL MAINTENANCE	100,828	107,515	110,692	115,145	118,188
60-5401-22-62	COMMUNICATIONS	1,800	1,818	1,836	1,855	1,873
60-5403-22-62	GENERAL INSURANCE	6,575	6,641	6,707	6,774	6,842
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	3,700	3,800	3,900	4,000
60-5408-22-62	ELECTRIC UTILITY SERVICE	606	612	618	624	631
60-5409-22-62	CONTRACTUAL SERVICES	30,000	20,000	20,000	20,000	20,000
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	51,381	41,171	41,562	41,753	41,946
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	0	430,000	30,000	95,000	185,000
60-6505-22-62	VEHICLE	0	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	1,250,000	30,000	30,000	30,000	30,000

60-6510-22-62	ROADS & BRIDGES	0	0	0	0	0
	SUBTOTAL CAPITAL	1,250,000	460,000	60,000	125,000	215,000
	WASTEWATER COLLECTION	1,865,250	1,092,437	711,694	802,818	923,484

CITY OF GAINESVILLE
FIVE-YEAR BUDGET 2025-2029
WATER & SEWER FUND WASTEWATER TREATMENT PLANT

ACCOUNT NUMBER	DESCRIPTION	2024-25 BUDGET	2025-26 BUDGET	2026-27 BUDGET	2027-28 BUDGET	2028-29 BUDGET
60-5101-22-63	SALARIES	282,787	292,119	301,759	311,717	322,004
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	1,200	1,560	1,920	2,280	2,640
60-5111-22-63	RETIREMENT	42,329	43,871	45,332	46,839	48,395
60-5112-22-63	FICA	24,201	25,008	25,841	26,701	27,587
60-5116-22-63	HEALTH/LIFE INSURANCE	53,369	57,105	61,102	65,379	69,956
60-5118-22-63	WORKER COMPENSATION	5,252	6,656	6,656	6,656	6,656
60-5119-22-63	OTHER PAYROLL EXPENSE	6,370	6,370	6,370	6,370	6,370
	SUBTOTAL SALARIES AND BENEFITS	441,508	459,547	476,724	494,602	513,214
60-5201-22-63	OFFICE SUPPLIES	1,400	1,450	1,450	1,450	1,500
60-5202-22-63	POSTAGE	200	220	220	250	250
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	1,200	1,200	1,200	1,300
60-5208-22-63	CLEANING SUPPLIES	2,600	2,600	2,600	2,700	2,700
60-5209-22-63	CHEMICAL & MEDICAL SUPPLIES	25,000	25,000	27,000	27,000	27,000
60-5212-22-63	BOTANICAL & AGRICULTURAL	900	900	1,000	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	25,000	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	70,050	62,370	65,070	66,300	67,050
60-5302-22-63	BUILDING MAINTENANCE	11,500	11,500	12,000	12,000	12,000
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	14,000	14,000	14,500
60-5307-22-63	WATER/SEWER PLANT MAINTENANCE	59,000	62,558	66,330	70,330	74,571
60-5310-22-63	STREETS,ROAD & BRIDGE MAINT.	0	2,000	2,000	2,000	2,000
60-5315-22-63	SIDEWALKS CURB & GUTTER MAINT	0	0	500	500	500
	SUBTOTAL MAINTENANCE	103,776	111,334	116,630	120,830	125,571
60-5401-22-63	COMMUNICATIONS	2,100	2,121	2,142	2,164	2,185
60-5403-22-63	GENERAL INSURANCE	36,111	39,343	42,864	46,700	50,880
60-5404-22-63	PROFESSIONAL FEES	19,500	25,000	15,000	15,000	15,000
60-5406-22-63	TRAINING	5,000	6,000	6,000	6,200	6,200
60-5408-22-63	ELECTRIC UTILITY SERVICE	125,000	126,250	127,513	128,788	130,076
60-5409-22-63	CONTRACTUAL SERVICES	51,300	51,300	52,000	52,000	52,000
60-5411-22-63	MACHINERY AND EQUIPMENT RENTAL	18,000	0	0	0	0
60-5417-22-63	INSPECTION AND PERMIT FEES	25,941	26,291	26,646	27,006	27,370
60-5439-22-63	BIO-MONITORING---WWTP	5,200	5,488	5,792	6,113	6,452
60-5441-22-63	SOLID WASTE UTILITY SERVICE	60,000	60,000	64,200	64,200	64,200
60-5442-22-63	WATER/SEWER UTILITY SERVICE	14,726	15,389	16,158	16,158	16,562
60-5446-22-63	STORM WATER UTILITY FEES	46	46	46	46	46
60-5455-22-63	UNIFORM PURCHASE/RENTAL	4,000	4,000	4,000	4,000	4,000

60-5460-22-63	OFFICE EQUIPMENT RENTAL	1,800	1,850	1,850	1,900	1,900
60-5499-22-63	MISCELLANEOUS SERVICES	5,328	5,328	5,328	5,500	5,500
SUBTOTAL SERVICES		374,052	368,406	369,539	375,775	382,371
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	114,240	0	0	40,000	0
60-6505-22-63	VEHICLES	0	0	55,000	0	55,000
60-6507-22-63	IMPROVEMENTS OTHER THAN BUILDINGS	0	25,000	35,000	0	100,000
SUBTOTAL CAPITAL		114,240	25,000	90,000	40,000	155,000
WWTP OPERATIONS		1,103,626	1,026,657	1,117,964	1,097,506	1,243,205

CITY OF GAINESVILLE
FIVE-YEAR BUDGET 2025-2029

WATER & SEWER FUND NON-DEPARTMENTAL

ACCOUNT NUMBER	DESCRIPTION	2024-25 BUDGET	2025-26 BUDGET	2026-27 BUDGET	2027-28 BUDGET	2028-29 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	953,568	953,568	953,568	953,568	953,568
60-5701-50-99	TRANSFER-GENERAL FUND-STREET	525,169	525,169	525,169	525,169	525,169
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	68,272	67,546	66,748	70,878	69,734
60-5790-50-99	GTUA-MOSS TREAT/DIST BONDS 2011	296,754	296,044	294,998	298,648	296,860
60-5791-50-99	GTUA CONT REV BOND-SERIES 2011-A	150,460	152,296	149,094	150,576	151,984
60-5792-50-99	GTUA-TEXOMA WATER RIGHTS PRO.	293,981	294,851	295,344	295,470	295,238
60-????-50-99	GTUA-CONT REV BOND-Water 2022	190,937	188,108	190,245	187,221	184,161
	Subtotal Transfers	2,514,641	2,513,082	2,510,666	2,517,030	2,512,214
60-5198-99-99	PENSION ADJUSTMENT	700,000	0	0	0	0
60-5454-99-99	2020 GO REFUNDING	81,092	81,611	80,823	81,329	81,821
60-5473-99-99	2012 CO SUMP	29,732	29,872	29,962	29,261	29,267
60-5474-99-99	2013 CERTIFICATES OF OBLIGATION	391,187	392,800	394,137	395,200	391,056
60-5476-99-99	2015 CERTIFICATES OF OBLIGATION	655,906	652,706	653,538	653,313	652,638
60-5477-99-99	2016 GO REFUNDING AND SUMP	118,142	119,002	95,816	95,357	96,016
60-5478-99-99	2014 GO	122,265	122,337	122,265	122,292	120,659
60-5481-99-99	2017 REFUNDING	121,429	122,592	120,381	123,136	0
60-????-99-99	2023 CO	730,863	730,738	729,863	728,238	725,863
60-????-99-99	2024 CO I-35 Utility Relocation	80,094	113,091	110,113	90,923	88,776
60-????-99-99	2026 Debt	0	0	447,651	450,000	445,875
60-5499-99-99	MISCELLANEOUS SERVICES	7,000	7,000	7,000	7,000	7,000
	Subtotal OBLIGATIONS	3,037,709	2,371,749	2,791,548	2,776,048	2,638,970
	NON-DEPARTMENTAL	5,552,350	4,884,831	5,302,214	5,293,078	5,151,184

**CITY OF GAINESVILLE
BUDGET 2025-2029
SOLID WASTE FUND SUMMARY**

	2024-25	2025-26	2026-27	2027-28	2028-29
	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET
BEGINNING BALANCE OCTOBER 1	5,210,953	4,566,945	4,500,260	4,676,248	4,800,900
REVENUES	5,990,206	6,162,156	6,408,922	6,408,922	6,408,922
TOTAL FUNDS AVAILABLE	11,201,159	10,729,101	10,909,182	11,085,170	11,209,822
EXPENDITURES					
RESIDENTIAL	1,287,037	819,392	840,847	863,728	887,171
LANDFILL/DISPOSAL	2,538,216	2,509,616	2,578,042	2,941,097	2,744,995
COM'L/MULTIFAMILY	911,453	846,840	1,237,365	893,215	913,121
TRANSFER STATION	537,562	692,725	248,659	256,313	262,196
NON-DEPT'L	1,359,946	1,360,269	1,328,020	1,329,918	1,329,343
TOTAL EXPENDITURES	6,634,214	6,228,842	6,232,934	6,284,271	6,136,827
ENDING BALANCE SEPTEMBER 30	4,566,945	4,500,260	4,676,248	4,800,900	5,072,995
INCREASE/DECREASE IN FUND BALANCE	(644,008)	(66,686)	175,988	124,651	272,096

**CITY OF GAINESVILLE
FIVE-YEAR BUDGET 2025-2029
SOLID WASTE FUND - REVENUES**

ACCOUNT NUMBER	DESCRIPTION	2024-25	2025-26	2026-27	2027-28	2028-29
		BUDGET	BUDGET	BUDGET	BUDGET	BUDGET
68-4621-00-00	PENALTIES	29,136	29,136	30,301	30,301	30,301
68-4650-00-00	SOLID WASTE REV-RESIDENTAL	1,530,000	1,530,000	1,591,200	1,591,200	1,591,200
68-4651-00-00	SOLID WASTE REV-COM'L BAG/CART	160,000	160,000	166,400	166,400	166,400
68-4652-00-00	SOLID WASTE REV-MULTIFAMILY	47,000	47,000	48,880	48,880	48,880
68-4654-00-00	S/W ROLL-OFF/COMPACTOR RENT	144,500	144,500	150,280	150,280	150,280
68-4655-00-00	S/W ROLL-OFF COMPACTOR DEL FEE	14,000	14,000	14,560	14,560	14,560
68-4656-00-00	S/W ROLL-OFF/COMPACTOR PU FEES	1,557,050	1,725,000	1,794,000	1,794,000	1,794,000
68-4660-00-00	TRANSFER STATION	436,000	500,000	520,000	520,000	520,000
68-4661-00-00	SMALL CONTAINER XPU & DEL FEES	1,980,000	1,980,000	2,059,200	2,059,200	2,059,200
68-4662-00-00	CARDBOARD COLLECTION FEES	39,520	39,520	41,101	41,101	41,101
68-4699-00-00	UB CREDIT ADJUSTMENT CLEARING	(52,000)	(52,000)	(52,000)	(52,000)	(52,000)
	SUBTOTAL COLLECTION/DISPOSAL FEES	5,885,206	6,117,156	6,363,922	6,363,922	6,363,922
68-4701-00-00	INTEREST REVENUE	95,000	35,000	35,000	35,000	35,000
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	105,000	45,000	45,000	45,000	45,000
	TOTAL REVENUES	5,990,206	6,162,156	6,408,922	6,408,922	6,408,922

FY 2025: 4% increase

FY 2027: 4% increase

**CITY OF GAINESVILLE
BUDGET 2025-2029
SOLID WASTE FUND SUMMARY BY DIVISION**

DIVISION	2024-25	2025-26	2026-27	2027-28	2028-29
	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET
RESIDENTIAL	1,287,037	819,392	840,847	863,728	887,171
LANDFILL/DISPOSAL	2,538,216	2,509,616	2,578,042	2,941,097	2,744,995
COM'L/MULTIFAMILY	911,453	846,840	1,237,365	893,215	913,121
TRANSFER STATION	537,562	692,725	248,659	256,313	262,196
NON-DEPT'L	1,359,946	1,360,269	1,328,020	1,329,918	1,329,343
TOTAL	6,634,214	6,228,842	6,232,934	6,284,271	6,136,827

CITY OF GAINESVILLE
BUDGET 2025-2029
SOLID WASTE FUND SUMMARY BY CATEGORY

CATEGORY	2024-25	2025-26	2026-27	2027-28	2028-29
	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET
SALARIES AND BENEFITS	1,461,645	1,524,111	1,580,052	1,638,248	1,698,804
SUPPLIES	392,250	361,600	364,558	375,742	385,492
MAINTENANCE	508,300	384,700	385,500	394,000	394,000
SERVICES	2,185,706	2,051,162	2,108,804	2,174,363	2,232,187
MINOR EQUIPMENT/PROJ.	0	0	0	0	0
CAPITAL	726,367	547,000	466,000	372,000	97,000
NON-DEPARTMENTAL	1,359,946	1,360,269	1,328,020	1,329,918	1,329,343
TOTAL	6,634,214	6,228,842	6,232,934	6,284,271	6,136,827

CITY OF GAINESVILLE
FIVE-YEAR BUDGET 2025-2029
SOLID WASTE FUND RESIDENTIAL COLLECTIONS

ACCOUNT NUMBER	DESCRIPTION	2024-25	2025-26	2026-27	2027-28	2028-29
		BUDGET	BUDGET	BUDGET	BUDGET	BUDGET
68-5101-23-33	SALARIES	390,222	403,099	416,402	430,143	444,338
68-5106-23-33	OVERTIME	8,000	8,264	8,537	8,818	9,109
68-5107-23-33	HOLIDAY PAY	1,500	1,550	1,601	1,653	1,708
68-5110-23-33	LONGEVITY	3,480	3,870	4,260	4,650	5,040
68-5111-23-33	RETIREMENT	54,117	56,303	58,184	60,125	62,129
68-5112-23-33	FICA	30,941	32,095	33,167	34,274	35,416
68-5116-23-33	HEALTH/LIFE INSURANCE	53,392	57,129	61,129	65,407	69,986
68-5118-23-33	WORKER COMPENSATION	10,669	13,286	13,286	13,286	13,286
68-5119-23-33	OTHER PAYROLL EXPENSE	1,260	2,760	2,760	2,760	2,760
	SUBTOTAL SALARIES AND BENEFITS	553,581	578,356	599,324	621,117	643,772
68-5201-23-33	OFFICE SUPPLIES	3,000	3,200	3,200	3,300	3,300
68-5202-23-33	POSTAGE	500	600	600	600	600
68-5204-23-33	BIND PRTING & REPRODUCTION	2,000	3,000	3,000	3,000	3,200
68-5206-23-33	FUELS OILS LUBRICANTS	90,000	90,000	90,000	90,000	90,000
68-5299-23-33	MISCELLANEOUS SUPPLIES	3,500	4,500	4,500	4,500	5,000
	SUBTOTAL SUPPLIES	99,000	101,300	101,300	101,400	102,100
68-5302-23-33	BUILDING MAINTENANCE	28,000	13,000	13,000	13,000	13,000
68-5304-23-33	MACHINERY & EQUIPMENT MAINT.	70,000	55,000	55,000	55,000	55,000
68-5305-23-33	VEHICLE MAINTENANCE	1,500	1,800	1,800	1,800	1,800
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	117,700	88,000	88,100	88,100	88,100
68-5401-23-33	COMMUNICATIONS	8,600	8,686	8,773	8,861	8,949
68-5402-23-33	DUES & SUBSCRIPTIONS	250	250	250	250	250
68-5403-23-33	GENERAL INSURANCE	6,000	11,100	11,100	11,100	11,100
68-5404-23-33	PROFESSIONAL FEES	1,500	2,000	2,000	2,500	2,500
68-5405-23-33	ADVERTISING	2,500	2,600	2,600	2,700	2,700
68-5406-23-33	TRAINING	3,600	3,600	3,700	3,700	3,700
68-5411-23-33	EQUIPMENT RENTAL	40,000	15,000	15,000	15,000	15,000
68-5440-23-33	NATURAL GAS UTILITY SERVICE	3,606	3,000	3,000	3,000	3,000
68-5455-23-33	UNIFORM PURCHASE/RENTAL	2,800	3,000	3,000	3,200	3,200
68-5460-23-33	OFFICE EQUIPMENT RENTAL	1,000	700	700	800	800
68-5499-23-33	MISCELLANEOUS SERVICES	1,800	1,800	2,000	2,000	2,000
	SUBTOTAL SERVICES	71,656	51,736	52,123	53,111	53,199
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	445,100	0	0	0	0
68-6505-23-33	MOTOR VEHICLES	0	0	0	0	0
68-6508-23-33	OFFICE MACHINERY AND EQUIPMENT	0	0	0	0	0

68-6515-23-33	CARTS	0	0	0	0	0
68-6519-23-33	REFUSE CONTAINERS	0	0	0	0	0
SUBTOTAL CAPITAL		445,100	0	0	0	0
RESIDENTIAL OPERATIONS		1,287,037	819,392	840,847	863,728	887,171

CITY OF GAINESVILLE
 FIVE-YEAR BUDGET 2025-2029
 SOLID WASTE FUND LANDFILL DISPOSAL LONG HAUL

ACCOUNT NUMBER	DESCRIPTION	2024-25	2025-26	2026-27	2027-28	2028-29
		BUDGET	BUDGET	BUDGET	BUDGET	BUDGET
68-5101-23-34	SALARIES	259,042	267,590	276,421	285,543	294,966
68-5106-23-34	OVERTIME	6,500	6,715	6,936	7,165	7,401
68-5107-23-34	HOLIDAY PAY	1,800	1,859	1,921	1,984	2,050
68-5110-23-34	LONGEVITY	60	180	300	420	540
68-5111-23-34	RETIREMENT	35,778	36,643	37,868	39,132	40,437
68-5112-23-34	FICA	20,456	21,140	21,847	22,576	23,329
68-5116-23-34	HEALTH/LIFE INSURANCE	44,474	47,587	50,918	54,483	58,296
68-5118-23-34	WORKER COMPENSATION	7,995	9,038	9,038	9,038	9,038
	SUBTOTAL SALARIES AND BENEFITS	376,105	390,753	405,248	420,340	436,057
68-5201-23-34	OFFICE SUPPLIES	200	200	200	200	200
68-5206-23-34	FUELS OILS LUBRICANTS	92,000	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	93,200	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.	75,000	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	50,000	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	144,000	86,100	86,100	89,600	89,600
68-5401-23-34	COMMUNICATIONS	700	1,000	1,000	1,000	1,000
68-5403-23-34	GENERAL INSURANCE	33,210	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	2,000	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	2,500	250	250	250	250
68-5470-23-34	LANDFILL TIPPING FEE	1,742,000	1,794,260	1,848,088	1,903,530	1,960,636
68-5499-23-34	MISCELLANEOUS SERVICES	55,000	55,000	55,000	58,000	58,000
	SUBTOTAL SERVICES	1,911,611	1,942,563	1,996,494	2,060,241	2,117,452
68-6501-23-34	LAND IMPROVEMENTS	0	0	0	0	0
68-6504-23-34	MACHINERY & EQUIPMENT	13,300	0	0	275,000	0
	SUBTOTAL CAPITAL	13,300	0	0	275,000	0
	LANDFILL DISPOSAL/LONG HAUL	2,538,216	2,509,616	2,578,042	2,941,097	2,744,995

CITY OF GAINESVILLE
FIVE-YEAR BUDGET 2025-2029
SOLID WASTE FUND COMMERCIAL/MULTIFAMILY COLLECTIONS

ACCOUNT NUMBER	DESCRIPTION	2024-25	2025-26	2026-27	2027-28	2028-29
		BUDGET	BUDGET	BUDGET	BUDGET	BUDGET
68-5101-23-37	SALARIES	264,901	273,643	282,673	292,001	301,637
68-5106-23-37	OVERTIME	12,000	12,396	12,805	13,228	13,664
68-5107-23-37	HOLIDAY PAY	3,500	3,616	3,735	3,858	3,985
68-5110-23-37	LONGEVITY	2,280	2,580	2,880	3,180	3,480
68-5111-23-37	RETIREMENT	37,923	39,318	40,642	42,007	43,416
68-5112-23-37	FICA	21,683	22,413	23,167	23,946	24,749
68-5116-23-37	HEALTH/LIFE INSURANCE	44,474	47,587	50,918	54,483	58,296
68-5118-23-37	WORKER COMPENSATION	8,475	10,987	10,987	10,987	10,987
68-5119-23-37	OTHER PAYROLL EXPENSE	750	750	750	750	750
	SUBTOTAL SALARIES AND BENEFITS	395,986	413,290	428,557	444,439	460,965
68-5201-23-37	OFFICE SUPPLIES	500	550	550	550	550
68-5206-23-37	FUELS OILS LUBRICANTS	145,000	145,000	147,958	150,976	154,056
68-5299-23-37	MISCELLANEOUS SUPPLIES	1,500	1,500	1,500	1,750	1,750
	SUBTOTAL SUPPLIES	147,000	147,050	150,008	153,276	156,356
68-5304-23-37	MACHINERY & EQUIPMENT MAINT.	150,000	150,000	150,000	155,000	155,000
68-5305-23-37	VEHICLE MAINTENANCE	500	500	600	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	164,500	164,600	169,600	169,600
68-5401-23-37	COMMUNICATIONS	1,000	1,000	1,000	1,200	1,200
68-5403-23-37	GENERAL INSURANCE	8,000	10,000	10,000	10,000	10,000
68-5404-23-37	PROFESSIONAL FEES	2,500	2,500	2,700	2,700	3,000
68-5406-23-37	TRAINING	3,500	3,500	3,500	3,500	3,500
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	85,000	2,500	2,500	2,500	2,500
68-5455-23-37	UNIFORM PURCHASE/RENTAL	6,000	3,500	6,500	7,000	7,000
68-5499-23-37	MISCELLANEOUS SERVICES	1,000	1,000	1,000	1,000	1,000
	SUBTOTAL SERVICES	108,000	25,000	28,200	28,900	29,200
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	369,000	0	0
68-6515-23-37	CARTS	34,491	35,000	35,000	35,000	35,000
68-6519-23-37	METAL REFUSE CONTAINERS	61,476	62,000	62,000	62,000	62,000
	SUBTOTAL CAPITAL	95,967	97,000	466,000	97,000	97,000
	COMMERCIAL/MULTIFAMILY	911,453	846,840	1,237,365	893,215	913,121

CITY OF GAINESVILLE
FIVE-YEAR BUDGET 2025-2029
SOLID WASTE FUND TRANSFER STATION

ACCOUNT NUMBER	DESCRIPTION	2024-25	2025-26	2026-27	2027-28	2028-29
		BUDGET	BUDGET	BUDGET	BUDGET	BUDGET
68-5101-23-38	SALARIES	86,784	89,648	92,606	95,662	98,819
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	2,220	2,280	2,340	2,400	2,460
68-5111-23-38	RETIREMENT	12,750	13,048	13,473	13,912	14,366
68-5112-23-38	FICA	7,290	7,528	7,773	8,026	8,288
68-5116-23-38	HEALTH/LIFE INSURANCE	17,790	19,035	20,368	21,794	23,319
68-5118-23-38	WORKER COMPENSATION	2,849	3,700	3,700	3,700	3,700
68-5119-23-38	OTHER PAYROLL EXPENSE	750	750	750	750	750
	SUBTOTAL SALARIES AND BENEFITS	135,973	141,712	146,922	152,351	158,010
68-5201-23-38	OFFICE SUPPLIES	1,000	1,000	1,000	1,100	1,100
68-5202-23-38	POSTAGE	50	50	50	50	50
68-5206-23-38	FUELS OILS LUBRICANTS	50,000	20,000	20,000	22,000	22,000
68-5299-23-38	MISCELLANEOUS SUPPLIES	2,000	2,000	2,000	2,000	2,000
	SUBTOTAL SUPPLIES	53,050	23,050	23,050	25,150	25,150
68-5302-23-38	BUILDING MAINTENANCE	15,000	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	82,100	46,100	46,700	46,700	46,700
68-5401-23-38	COMMUNICATIONS	100	100	100	100	100
68-5403-23-38	GENERAL INSURANCE	14,800	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	2,400	2,424	2,448	2,473	2,497
68-5411-23-38	MACHINERY AND EQUIPMENT RENTAL	50,000	0	0	0	0
68-5441-23-38	SOLID WASTE UTILITY SERVICE	2,025	2,025	2,025	2,025	2,025
68-5442-23-38	WATER/SEWER UTILITY SERVICE	3,114	3,114	3,114	3,114	3,114
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	7,000	3,000	3,000	3,000	3,200
	SUBTOTAL SERVICES	94,439	31,863	31,987	32,112	32,336
68-6502-23-38	BUILDING	172,000	0	0	0	0
68-6504-23-38	MACHINERY & EQUIPMENT	0	450,000	0	0	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	172,000	450,000	0	0	0
	TRANSFER STATION	537,562	692,725	248,659	256,313	262,196

CITY OF GAINESVILLE
 FIVE-YEAR BUDGET 2025-2029
 SOLID WASTE FUND NON-DEPARTMENTAL

ACCOUNT NUMBER	DESCRIPTION	2024-25	2025-26	2026-27	2027-28	2028-29
		BUDGET	BUDGET	BUDGET	BUDGET	BUDGET
68-5701-50-99	TRANSFER TO GENERAL FUND	801,857	801,857	801,857	801,857	801,857
68-5701-50-99	TRANSFER-GENERAL FUND FRAN	292,000	292,000	292,000	292,000	292,000
	SUBTOTAL TRANSFERS OUT	1,093,857	1,093,857	1,093,857	1,093,857	1,093,857
68-5477-99-99	2016 GO REFUNDING	31,603	32,018	0	0	0
68-5482-99-99	2018 CO	234,485	234,394	234,163	236,061	235,486
	SUBTOTAL OTHER	266,089	266,412	234,163	236,061	235,486
	SOLID WASTE NON-DEPARTMENTAL	1,359,946	1,360,269	1,328,020	1,329,918	1,329,343

CITY OF GAINESVILLE
 FIVE-YEAR BUDGET 2025 - 2029
 STORMWATER UTILITY FUND SUMMARY

	2024-25	2025-26	2026-27	2027-28	2028-29
	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET
BEGINNING BALANCE OCTOBER 1	13,743,578	13,620,132	13,624,945	13,566,478	13,616,217
REVENUES	1,375,618	1,376,373	1,375,411	1,372,927	1,373,075
TOTAL FUNDS AVAILABLE	15,119,196	14,996,505	15,000,357	14,939,405	14,989,292
EXPENDITURES					
OPERATIONS	577,761	490,948	565,541	451,847	570,475
NON-DEPARTMENTAL	921,303	880,612	868,337	871,341	626,176
TOTAL EXPENDITURES	1,499,064	1,371,560	1,433,879	1,323,188	1,196,652
ENDING BALANCE SEPTEMBER 30	13,620,132	13,624,945	13,566,478	13,616,217	13,792,641
INCREASE(DECREASE)					
IN FUND BALANCE	(123,446)	4,814	(58,467)	49,739	176,424

CITY OF GAINESVILLE
 FIVE-YEAR BUDGET 2025-2029
 STORMWATER UTILITY FUND REVENUES

ACCOUNT NUMBER	DESCRIPTION	2024-25	2025-26	2026-27	2027-28	2028-29
		BUDGET	BUDGET	BUDGET	BUDGET	BUDGET
67-4630-00-00	RESIDENTIAL STORMWTR REVENUE	239,000	241,000	241,000	241,000	241,000
67-4631-00-00	COMMERCIAL STORMWTR REVENUE	688,000	697,000	697,000	697,000	697,000
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)	(12,000)	(12,000)	(12,000)	(12,000)
	SUBTOTAL UTILITY REVENUES	963,000	977,000	977,000	977,000	977,000
67-4701-00-00	INTEREST REVENUE	25,000	10,000	10,000	10,000	10,000
67-4930-00-00	TRANSFER FROM DEBT SERVICE FUND	387,618	389,373	388,411	385,927	386,075
	SUBTOTAL OTHER REVENUES	412,618	399,373	398,411	395,927	396,075
	TOTAL STORMWATER FUND REVENUES	1,375,618	1,376,373	1,375,411	1,372,927	1,373,075

CITY OF GAINESVILLE
FIVE-YEAR BUDGET 2025-2029
STORMWATER FUND BY CATEGORY

Category	2024-25 BUDGET	2025-26 BUDGET	2026-27 BUDGET	2027-28 BUDGET	2028-29 BUDGET
SALARIES AND BENEFITS	126,211	131,898	136,991	142,297	147,825
SUPPLIES	3,450	3,450	3,550	3,750	3,750
MAINTENANCE	19,400	19,600	19,600	21,700	21,800
SERVICES	38,700	36,000	37,400	39,100	42,100
MINOR EQUIPMENT	0	0	0	0	0
CAPITAL	390,000	300,000	368,000	245,000	355,000
NON-DEPARTMENTAL	921,303	880,612	868,337	871,341	626,176
TOTAL	1,499,064	1,371,560	1,433,879	1,323,188	1,196,652

CITY OF GAINESVILLE
 FIVE-YEAR BUDGET 2025-2029
 STORMWATER UTILITY FUND

ACCOUNT NUMBER	DESCRIPTION	2024-25	2025-26	2026-27	2027-28	2028-29
		BUDGET	BUDGET	BUDGET	BUDGET	BUDGET
67-5101-16-36	SALARIES	84,906	87,708	90,602	93,592	96,681
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	60	180	300	420	540
67-5111-16-36	RETIREMENT	11,728	12,167	12,584	13,014	13,458
67-5112-16-36	FICA	6,706	6,936	7,174	7,419	7,672
67-5116-16-36	HEALTH/LIFE INSURANCE	17,790	19,035	20,368	21,794	23,319
67-5118-16-36	WORKER'S COMP	2,332	3,094	3,094	3,094	3,094
	SUBTOTAL SALARIES AND BENEFITS	126,211	131,898	136,991	142,297	147,825
67-5201-16-36	OFFICE SUPPLIES	800	800	800	900	900
67-5207-16-36	SMALL TOOLS & EQUIPMENTS	900	900	900	900	900
67-5209-16-36	CHEMICAL AND MEDICAL SUPPLIES	500	500	500	600	600
67-5221-16-36	SAFETY SUPPLIES	750	750	750	750	750
67-5299-16-36	MISCELLANEOUS SUPPLIES	500	500	600	600	600
	SUBTOTAL SUPPLIES	3,450	3,450	3,550	3,750	3,750
67-5304-16-36	MAINTENANCE MACHINERY/EQUIPT.	2,400	2,500	2,500	2,500	2,600
67-5305-16-36	VEHICLE MAINTENANCE	1,000	1,100	1,100	1,200	1,200
67-5320-16-36	STORMWATER DRAINAGEWAY MAINT.	16,000	16,000	16,000	18,000	18,000
	SUBTOTAL MAINTENANCE	19,400	19,600	19,600	21,700	21,800
67-5403-16-36	GENERAL INSURANCE	7,000	7,000	7,000	7,000	7,000
67-5404-16-36	PROFESSIONAL FEES	10,000	7,000	7,000	7,000	10,000
67-5406-16-36	TRAINING	2,500	2,500	2,500	2,700	2,700
68-5409-23-33	CONTRACTUAL SERVICES	14,000	14,000	15,000	16,000	16,000
67-5455-16-36	UNIFORM PURCHASE/RENTAL	1,000	1,000	1,400	1,400	1,400
67-5499-16-36	MISCELLANEOUS SERVICES	4,200	4,500	4,500	5,000	5,000
	SUBTOTAL SERVICES	38,700	36,000	37,400	39,100	42,100
67-6504-16-36	MACHINERY & EQUIPMENT	170,000	205,000	338,000	215,000	185,000
67-6505-16-36	VEHICLE	0	65,000	0	0	70,000
67-6520-16-36	STORMWATER DRAINAGEWAY IMPROVE	220,000	30,000	30,000	30,000	100,000
	SUBTOTAL CAPITAL	390,000	300,000	368,000	245,000	355,000
	STORMWATER OPERATIONS	577,761	490,948	565,541	451,847	570,475

CITY OF GAINESVILLE
 FIVE-YEAR BUDGET 2025-2029
 STORMWATER UTILITY FUND NON-DEPARTMENTAL

ACCOUNT NUMBER	DESCRIPTION	2024-25 BUDGET	2025-26 BUDGET	2026-27 BUDGET	2027-28 BUDGET	2028-29 BUDGET
67-5701-16-36	TRANSFER TO GENERAL FUND	228,668	228,668	240,101	240,101	240,101
67-5730-50-99	TRANSFER TO DEBT SERVICES	149,915	151,350	148,621	152,022	0
	TOTAL TRANSFERS OUT	378,583	380,018	388,722	392,123	240,101
67-5198-99-99	PENSION ADJUSTMENT	45,000	0	0	0	0
67-5469-99-99	2020 GO REFUNDING	90,449	91,028	90,149	90,713	91,262
67-5473-99-99	2012 CO	109,016	109,531	109,861	107,290	107,311
67-5477-99-99	2016 GO REFUNDING	121,352	122,199	103,495	102,999	103,711
67-5478-99-99	2014 GO	84,906	84,956	84,906	84,925	83,791
67-5810-99-99	2017 REFFUNDING GO	91,998	92,879	91,204	93,291	0
	Subtotal Debt Service	542,720	500,593	479,615	479,218	386,075
	TOTAL NON-DEPARTMENTAL	921,303	880,612	868,337	871,341	626,176

CITY OF GAINESVILLE
Five-Year BUDGET 2025-2029
I & S FUND

ACCOUNT NUMBER	DESCRIPTION	2024-25	2025-26	2026-27	2027-28	2028-29
		BUDGET	BUDGET	BUDGET	BUDGET	BUDGET
	BEGINNING BALANCE OCTOBER 1	1,925,454	1,925,454	1,925,454	1,925,454	1,925,454
REVENUES						
30-4001-00-00	CURRENT TAXES RESOLVED	2,399,084	2,531,664	2,679,910	3,105,181	3,388,824
30-4002-00-00	DELINQUENT TAXES RESOLVED	24,960	22,282	22,323	21,496	23,646
30-4003-00-00	PENALTY AND INTEREST	19,000	19,000	19,000	19,000	19,000
	Subtotal Tax Revenues	2,443,044	2,572,946	2,721,233	3,145,677	3,431,470
30-4701-00-00	INTEREST REVENUE	50,000	10,000	10,000	10,000	10,000
30-4715-00-00	DEVELOPMENT FEE-CEMETARY-DIV27	18,000	18,000	0	0	0
	Subtotal Other Revenues	68,000	28,000	10,000	10,000	10,000
30-4967-00-00	TRANSFER FROM STORMWATER	149,915	151,350	148,621	152,022	0
	Subtotal Transfers In	149,915	151,350	148,621	152,022	0
	TOTAL REVENUES	2,660,959	2,752,297	2,879,854	3,307,699	3,441,470
	TOTAL FUNDS AVAILABLE	4,586,413	4,677,750	4,805,308	5,233,154	5,366,924
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	140,351	141,250	139,886	140,761	141,614
30-5455-13-10	2022 CERT. OF OBLIGATION	490,253	487,625	486,700	486,825	486,200
30-5473-13-10	2012 CERT. OF OBLIGATION	59,463	59,744	59,924	58,522	58,533
30-5477-13-10	2014 GENERAL OBLIGATION BONDS	132,454	132,532	132,454	132,483	130,714
30-5477-13-10	2016 GO & PARTIAL REFUNDING 2007	304,119	307,009	152,953	152,220	153,273
30-5481-13-10	2017 REFUNDING GO'S	149,915	151,350	148,621	152,022	0
30-5482-13-10	2018 CERT. OF OBLIGATION	275,155	275,047	274,777	277,004	276,329
30-????-13-10	2024 CERT. OF OBLIGATION	208,950	295,034	287,262	237,202	231,599
30-????-13-10	2026 CERT. OF OBLIGATION	0	0	302,500	507,250	491,875
30-????-13-10	2028 CERT. OF OBLIGATION	0	0	0	0	308,250
	2028 BANK NOTE/LEASE	0	0	0	271,746	271,746
30-5499-13-10	MISCELLANEOUS SERVICES	165,719	165,000	165,000	165,000	165,000
	Subtotal Debt Service	1,938,879	2,027,091	2,162,577	2,593,534	2,727,632
30-5723-50-99	GOLF 2016 REFUND	2,036	2,062	0	0	0
30-5760-50-99	UTILITY FUND 2020CO/2012CO/2014GO/2016	328,677	329,972	328,866	328,238	327,763
30-5761-50-99	AIRPORT FUND 2016 REFUND	3,749	3,798	0	0	0
30-5767-50-99	STORMWATER FUND 2020/2012/2014 CO/2016	387,619	389,373	388,411	385,927	386,075
	Subtotal Transfers Out	722,080	725,206	717,277	714,165	713,838
	TOTAL EXPENDITURES	2,660,959	2,752,296	2,879,854	3,307,700	3,441,470
	ENDING BALANCE SEPTEMBER 30	1,925,454	1,925,454	1,925,454	1,925,454	1,925,454
	INCREASE/DECREASE	(0)	0	0	(0)	0

**CITY OF GAINESVILLE
FIVE-YEAR BUDGET 2025 - 2029
AIRPORT FUND SUMMARY**

	2024-25	2025-26	2026-27	2027-28	2028-29
	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET
BEGINNING BALANCE OCTOBER 1	5,991,290	6,008,335	6,023,004	6,023,051	6,038,824
REVENUES	2,059,608	1,863,392	2,286,742	2,445,809	2,076,019
TOTAL FUNDS AVAILABLE	8,050,898	7,871,727	8,309,746	8,468,860	8,114,843
EXPENDITURES					
OPERATIONS	2,020,814	1,826,925	2,268,695	2,412,037	2,026,649
NON-DEPARTMENTAL	21,749	21,798	18,000	18,000	18,000
TOTAL EXPENDITURES	2,042,563	1,848,723	2,286,695	2,430,037	2,044,649
ENDING BALANCE SEPTEMBER 30	6,008,335	6,023,004	6,023,051	6,038,824	6,070,195
INCREASE(DECREASE)					
IN FUND BALANCE	17,045	14,669	47	15,773	31,371

CITY OF GAINESVILLE
 FIVE-YEAR BUDGET 2025 - 2029
 AIRPORT REVENUE

ACCOUNT NUMBER	DESCRIPTION	2024-25 BUDGET	2025-26 BUDGET	2026-27 BUDGET	2027-28 BUDGET	2028-29 BUDGET
61-4701-00-00	INTEREST REVENUE	35,000	8,000	8,000	5,000	5,000
61-4704-00-00	AGRICULTURAL LEASE-HAY	2,660	2,660	2,660	2,660	2,660
61-4707-00-00	LAND RENTAL-GRAZING	8,000	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	1,536,000	1,550,400	1,564,000	1,564,000	1,564,000
61-4740-00-00	GROUND LEASE - MONTHLY	54,000	55,000	55,000	55,000	55,000
61-4741-00-00	GROUND LEASE - ANNUALLY	47,000	47,000	47,000	47,000	47,000
61-4788-00-00	TIE DOWN RENTAL	2,000	2,000	2,000	2,000	2,000
61-4789-00-00	MULTI-STOR HANGAR RENTAL - CFDI	26,000	26,000	26,000	26,000	26,000
61-4790-00-00	T-HANGAR RENTAL	78,999	84,134	89,182	92,749	96,459
61-4795-00-00	CATERING FEES REVENUE	6,000	7,000	7,000	7,000	7,500
61-4798-00-00	PILOT SUPPLIES - SALES	1,100	1,100	1,100	1,100	1,100
	SUBTOTAL OPERATING REVENUES	1,796,959	1,791,594	1,810,242	1,810,809	1,815,019
61-4803-00-00	GRANT REV.-RAMP TXDOT	25,000	50,000	50,000	50,000	36,000
61-4804-00-00	OTHER GRANT REVENUE	0	0	0	0	0
61-4807-00-00	GRANT REVENUE-TXDOT	233,900	18,000	415,000	585,000	225,000
	SUBTOTAL GRANT REVENUES	258,900	68,000	465,000	635,000	261,000
61-4930-00-00	TRANSFER FROM I & S	3,749	3,798	0	0	0
61-4955-00-00	TRANSFER FROM ASSIGNED FUND	0	0	0	0	0
61-4962-00-00	TRANSFER FROM AIRPORT PROJECT	0	0	11,500	0	0
	SUBTOTAL TRANSFERS	3,749	3,798	11,500	0	0
	TOTAL AIRPORT REVENUES	2,059,608	1,863,392	2,286,742	2,445,809	2,076,019

CITY OF GAINESVILLE
 FIVE-YEAR BUDGET 2025 - 2029
 AIRPORT FUND SUMMARY BY CATEGORY

	2024-25	2025-26	2026-27	2027-28	2028-29
	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET
SALARIES AND BENEFITS	267,457	277,653	288,158	299,103	310,508
SUPPLIES	1,373,255	1,371,220	1,371,420	1,372,620	1,372,720
MAINTENANCE	27,300	24,200	25,000	25,000	27,000
SERVICES	63,802	61,852	63,117	65,314	66,420
MINOR EQUIPMENT	5,000	0	0	0	0
CAPITAL	284,000	92,000	521,000	650,000	250,000
NON-DEPARTMENTAL	21,749	21,798	18,000	18,000	18,000
TOTAL	2,042,563	1,848,723	2,286,695	2,430,037	2,044,649

CITY OF GAINESVILLE
 FIVE-YEAR BUDGET 2025 - 2029
 AIRPORT FUND OPERATIONS

ACCOUNT NUMBER	DESCRIPTION	2024-25	2025-26	2026-27	2027-28	2028-29
		BUDGET	BUDGET	BUDGET	BUDGET	BUDGET
61-5101-10-10	SALARIES	177,526	183,384	189,436	195,687	202,145
61-5106-10-10	OVERTIME	5,000	5,165	5,335	5,512	5,693
61-6107-10-10	HOLIDAY PAY	3,000	3,099	3,201	3,307	3,416
61-5110-10-10	LONGEVITY	1,500	1,650	1,800	1,950	2,100
61-5111-10-10	RETIREMENT	25,868	26,787	27,656	28,553	29,479
61-5112-10-10	FICA	14,790	15,270	15,765	16,277	16,804
61-5116-10-10	HEALTH/LIFE INSURANCE	35,603	38,095	40,762	43,615	46,668
61-5118-10-10	WORKER COMPENSATION	2,610	2,642	2,642	2,642	2,642
61-5119-10-10	OTHER PAYROLL EXPENSE	1,560	1,560	1,560	1,560	1,560
	SUBTOTAL SALARIES AND BENEFITS	267,457	277,653	288,158	299,103	310,508
61-5201-10-10	OFFICE SUPPLIES	2,200	2,100	2,100	2,100	2,200
61-5202-10-10	POSTAGE	220	220	220	220	220
61-5206-10-10	FUELS OILS LUBRICANTS	3,300	2,000	2,000	2,500	2,500
61-5208-10-10	CLEANING SUPPLIES	275	250	300	300	300
61-5227-10-10	AVGAS/JETA FUEL	1,360,000	1,360,000	1,360,000	1,360,000	1,360,000
61-5290-10-10	SPECIAL EVENTS	660	600	650	650	650
61-5295-10-10	CATERING SUPPLIES	4,400	4,400	4,500	5,000	5,000
61-5298-10-10	PILOT SUPPLIES FOR RE-SALE	1,100	650	650	650	650
61-5299-10-10	MISCELLANEOUS SUPPLIES	1,100	1,000	1,000	1,200	1,200
	SUBTOTAL SUPPLIES	1,373,255	1,371,220	1,371,420	1,372,620	1,372,720
61-5302-10-10	BUILDING MAINTENANCE	1,400	1,200	2,000	2,000	3,000
61-5303-10-10	GROUNDS MAINTENANCE	1,100	1,000	1,000	1,000	1,000
61-5304-10-10	MACHINERY & EQUIPMENT MAINT.	17,250	16,000	16,000	16,000	17,000
61-5305-10-10	VEHICLE MAINTENANCE	2,500	1,500	1,500	1,500	1,500
61-5306-10-10	INSTRUMENT MAINTENANCE	4,400	4,000	4,000	4,000	4,000
61-5309-10-10	OFFICE EQUIPMENT MAINTENANCE	650	500	500	500	500
61-5320-10-10	R.A.M.P. GRANT PROGRAM	0	0	0	0	0
	SUBTOTAL MAINTENANCE	27,300	24,200	25,000	25,000	27,000
61-5401-10-10	COMMUNICATIONS	4,400	3,500	3,500	3,500	3,500
61-5402-10-10	DUES & SUBSCRIPTIONS	2,500	2,250	2,250	2,250	2,250
61-5403-10-10	GENERAL INSURANCE	16,369	17,135	17,937	18,776	19,655
61-5404-10-10	PROFESSIONAL FEES	3,450	2,500	2,500	3,000	3,000
61-5405-10-10	ADVERTISING	2,000	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	1,650	1,500	1,500	1,700	1,700
61-5417-10-10	INSPECTION AND PERMIT FEES	3,300	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	1,352	1,406	1,462	1,462	1,462
61-5442-10-10	WATER/SEWER UTILITY SERVICE	2,673	2,753	2,753	2,753	2,822
61-5446-10-10	STORM WATER UTILITY FEES	3,450	3,450	3,450	3,450	3,450
61-5480-10-10	PROPERTY TAX EXPENSE	550	1,000	1,000	1,000	1,000

	SUBTOTAL SERVICES	63,802	61,852	63,117	65,314	66,420
61-5503-10-10	FURNITURE AND FIXTURE	5,000	0	0	0	0
61-5504-10-10	MACHINERY AND EQUIPMENT	0	0	0	0	0
	SUBTOTAL MINOR EQUIPMENT	5,000	0	0	0	0
61-6502-10-10	LAND	0	0	0	0	0
61-6502-10-10	BUILDINGS	25,000	20,000	60,000	0	0
61-6503-10-10	FURNITURE & FIXTURES	0	0	0	0	0
61-6504-10-10	MACHINERY & EQUIPMENT	20,000	47,000	0	0	0
61-6505-10-10	MOTOR VEHICLES	0	0	0	0	0
61-6507-10-10	IMPROVEMENTS OTHER THAN BUILDINGS	239,000	25,000	461,000	650,000	250,000
	SUBTOTAL CAPITAL	284,000	92,000	521,000	650,000	250,000
	AIRPORT OPERATIONS	2,020,814	1,826,925	2,268,695	2,412,037	2,026,649

CITY OF GAINESVILLE
 FIVE-YEAR BUDGET 2025 - 2029
 AIRPORT FUND NON-DEPARATMENTAL

ACCOUNT NUMBER	DESCRIPTION	2024-25	2025-26	2026-27	2027-28	2028-29
		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	3,749	3,798	0	0	0
	AIRPORT NON-DEPARTMENTAL	21,749	21,798	18,000	18,000	18,000

**CITY OF GAINESVILLE
FIVE-YEAR BUDGET 2025-2029
ASSIGNED FUND**

ACCOUNT NUMBER	2024-25	2025-26	2026-27	2027-28	2028-29
	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET
BEGINNING BALANCE OCTOBER 1	5,216,055	1,491,555	1,331,555	1,226,555	1,197,555
REVENUES	125,000	75,000	75,000	75,000	31,000
	5,341,055	1,566,555	1,406,555	1,301,555	1,228,555
EXPENDITURES	3,849,500	235,000	180,000	104,000	30,000
	3,849,500	235,000	180,000	104,000	30,000
ENDING BALANCE SEPTEMBER 30	1,491,555	1,331,555	1,226,555	1,197,555	1,198,555
INCREASE(DECREASE) IN FUND BALANCE	(3,724,500)	(160,000)	(105,000)	(29,000)	1,000

**CITY OF GAINESVILLE
 FIVE-YEAR BUDGET 2025-2029
 ASSIGNED FUND REVENUES**

ACCOUNT NUMBER	DESCRIPTION	2024-25	2025-26	2026-27	2027-28	2028-29
		BUDGET	BUDGET	BUDGET	BUDGET	BUDGET
55-4701-00-00	INTEREST	75,000	25,000	25,000	25,000	25,000
55-4709-00-00	TRANS FROM HOT FUND	50,000	50,000	50,000	50,000	6,000
		125,000	75,000	75,000	75,000	31,000

**CITY OF GAINESVILLE
FIVE-YEAR BUDGET 2025-2029
ASSIGNED FUND**

ACCOUNT NUMBER	DESCRIPTION	2024-25	2025-26	2026-27	2027-28	2028-29
		BUDGET	BUDGET	BUDGET	BUDGET	BUDGET
55-5405-13-10	PROFESSIONAL FEES	0	0	0	0	0
55-5408-10-15	DEMOLITIONS	100,000	0	0	0	0
55-5499-10-10	MISC SERVICES	0	0	0	0	0
55-6502-14-22	BUILDINGS	346,500	0	0	0	0
55-6502-15-22	BUILDINGS	31,000	0	0	0	0
55-6504-16-46	RADIO EQUIPMENT	0	0	0	0	0
55-6504-15-23	FIRE EQUIPMENT	0	85,000	150,000	0	0
55-6505-14-22	PD VEHICLES	87,000	150,000	0	104,000	0
55-6506-24-48	SOFTWARE	0	0	0	0	0
55-6510-50-99	SUMP	1,030,000	0	30,000	0	30,000
55-5198-99-99	PENSION ADJUSTMENT	2,255,000	0	0	0	0
55-5701-50-99	TRANS TO GENERAL FUND	0	0	0	0	0
	ASSIGNED FUND OPERATIONS	3,849,500	235,000	180,000	104,000	30,000

**CITY OF GAINESVILLE
 FIVE-YEAR BUDGET 2025-2029
 GOLF COURSE FUND SUMMARY**

	2024-25	2025-26	2026-27	2027-28	2028-29
	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET
BEGINNING BALANCE OCTOBER 1	99,803	102,965	103,321	103,618	104,552
REVENUES	476,036	496,087	502,125	518,625	512,025
TOTAL FUNDS AVAILABLE	575,839	599,052	605,446	622,243	616,577
EXPENDITURES					
PRO SHOP	138,822	139,915	143,576	147,904	151,155
OPERATIONS	332,016	353,754	358,252	369,787	360,552
NON-DEPARTMENTAL	2,036	2,062	0	0	0
TOTAL EXPENDITURES	472,874	495,731	501,828	517,692	511,707
 ENDING BALANCE SEPTEMBER 30	 102,965	 103,321	 103,618	 104,552	 104,870
 INCREASE(DECREASE)					
IN FUND BALANCE	3,162	356	297	933	318

CITY OF GAINESVILLE
Five-Year BUDGET 2025-2029
GOLF COURSE FUND - REVENUES

ACCOUNT NUMBER	DESCRIPTION	2024-2025 BUDGET	2025-2026 BUDGET	2026-2027 BUDGET	2027-2028 BUDGET	2028-2029 BUDGET
23-4502-00-00	GREEN FEES	155,000	185,000	195,000	195,000	195,000
23-4503-00-00	CART STORAGE FEES	0	0	0	0	0
23-4504-00-00	TRAIL FEES	0	0	0	0	0
23-4514-00-00	INDIVIDUAL MEMBERSHIPS	36,000	36,000	38,000	38,000	40,000
23-4515-00-00	GOLF CART RENTAL	90,000	90,000	92,000	92,000	100,000
	SUBTOTAL	281,000	311,000	325,000	325,000	335,000
23-4622-00-00	INTEREST	0	25	25	25	25
23-4709-00-00	MISCELLANEOUS REVENUE	2,500	2,500	2,500	3,000	3,000
23-4725-00-00	COMMISSION MERCHANDISE	1,000	1,000	1,100	1,100	12,000
23-4766-00-00	ALCOHOL SALES	12,500	12,500	13,500	13,500	14,000
23-4776-00-00	GOLF MERCHANDISE	10,000	10,000	11,000	11,000	11,000
23-4777-00-00	VENDING REVENUES	8,000	8,000	8,000	8,000	8,000
23-4778-00-00	GOLF CONCESSIONS	0	0	0	0	0
	SUBTOTAL	34,000	34,025	36,125	36,625	48,025
23-4901-00-00	TRANSFER FROM GENERAL FUND	156,000	146,000	138,000	154,000	126,000
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	2,036	2,062	0	0	0
	SUBTOTAL	161,036	151,062	141,000	157,000	129,000
	REVENUES TOTAL	476,036	496,087	502,125	518,625	512,025

**CITY OF GAINESVILLE
 FIVE-YEAR BUDGET 2025-2029
 GOLF COURSE FUND SUMMARY**

Category	2024-2025	2025-2026	2026-2027	2027-2028	2028-2029
	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET
SALARIES AND BENEFITS	306,088	321,963	334,584	347,729	361,423
SUPPLIES	51,950	43,913	45,113	46,238	46,363
MAINTENANCE	13,858	21,050	24,050	24,200	24,250
SERVICES	76,942	76,743	78,081	79,525	79,670
CAPITAL	22,000	30,000	20,000	20,000	0
NON-DEPARTMENTAL	2,036	2,062	0	0	0
TOTAL	472,874	495,731	501,828	517,692	511,707

CITY OF GAINESVILLE
 FIVE-YEAR BUDGET 2025-2029
 GOLF COURSE FUND PRO SHOP

ACCOUNT NUMBER	DESCRIPTION	2024-25	2025-26	2026-27	2027-28	2028-29
		BUDGET	BUDGET	BUDGET	BUDGET	BUDGET
23-5101-18-10	SALARIES	48,382	49,979	51,628	53,332	55,092
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	480	630	780	930	1,080
23-5111-18-10	RETIREMENT	3,775	7,180	7,434	7,696	7,966
23-5112-18-10	FICA	3,952	4,093	4,238	4,387	4,541
23-5116-18-10	HEALTH/LIFE INSURANCE	8,895	9,518	10,184	10,897	11,660
23-5118-18-10	WORKER COMPENSATION	765	987	987	987	987
23-5119-18-10	OTHER PAYROLL EXPENSE	0	0	0	0	0
	SUBTOTAL SALARIES AND BENEFITS	69,049	75,278	78,239	81,315	84,514
23-5201-18-10	OFFICE SUPPLIES	400	300	300	300	300
23-5213-18-10	CONCESSION STAND SUPPLIES	4,000	4,000	4,000	4,000	4,000
23-5253-18-10	PRO SHOP MERCHANDISE	10,000	5,313	5,313	5,313	5,313
23-5299-18-10	MISCELLANEOUS SUPPLIES	800	700	800	800	800
	SUBTOTAL SUPPLIES	15,200	10,313	10,413	10,413	10,413
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	3,060	3,091	3,122	3,153	3,184
23-5412-18-10	ALCOHOLIC BEVERAGES	6,000	6,000	6,000	7,000	7,000
23-5423-18-10	GOLF CART RENTAL EXPENSE	12,500	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	54,073	53,724	54,325	55,476	55,528
	GOLF PRO SHOP	138,822	139,915	143,576	147,904	151,155

CITY OF GAINESVILLE
FIVE-YEAR BUDGET 2025-2029
GOLF COURSE FUND OPERATIONS

ACCOUNT NUMBER	DESCRIPTION	2024-25	2025-26	2026-27	2027-28	2028-29
		BUDGET	BUDGET	BUDGET	BUDGET	BUDGET
23-5101-18-47	SALARIES	153,483	158,548	163,780	169,185	174,768
23-5106-18-47	OVERTIME	8,000	8,264	8,537	8,818	9,109
23-5017-18-47	HOLIDAY PAY	1,200	1,240	1,281	1,323	1,366
23-5110-18-47	LONGEVITY	1,140	1,380	1,620	1,860	2,100
23-5111-18-47	RETIREMENT	22,003	22,536	23,303	24,094	24,911
23-5112-18-47	FICA	12,580	13,001	13,444	13,901	14,372
23-5116-18-47	HEALTH/LIFE INSURANCE	35,579	38,070	40,734	43,586	46,637
23-5118-18-47	WORKER COMPENSATION	2,434	3,127	3,127	3,127	3,127
23-5119-18-47	OTHER PAYROLL EXPENSE	620	520	520	520	520
	SUBTOTAL SALARIES AND BENEFITS	237,039	246,685	256,345	266,413	276,910
23-5201-18-47	OFFICE SUPPLIES	400	300	300	325	325
23-5206-18-47	FUELS OILS LUBRICANTS	15,000	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	20,000	19,000	20,000	20,000	20,000
23-5299-18-47	MISCELLANEOUS SUPPLIES	800	800	900	900	1,000
	SUBTOTAL SUPPLIES	36,750	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.	3,108	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	13,358	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	6,500	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	2,020	2,040	2,061	2,081	2,102
23-5441-18-47	SOLID WASTE UTILITY SERVICE	5,044	5,044	5,246	5,246	5,246
23-5442-18-47	WATER/SEWER UTILITY SERVICE	2,755	2,879	3,023	3,023	3,023
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	22,869	23,019	23,756	24,049	24,142
23-6502-18-47	BUILDINGS	0	30,000	20,000	0	0
23-6504-23-34	MACHINERY & EQUIPMENT	0	0	0	20,000	0
23-6507-18-47	IMPROVEMENTS OTHER THAN BLDNGS	22,000	0	0	0	0
	SUBTOTAL CAPITAL	22,000	30,000	20,000	20,000	0

GOLF COURSE OPERATIONS

332,016

353,754

358,252

369,787

360,552

CITY OF GAINESVILLE
 FIVE-YEAR BUDGET 2025-2029
 GOLF COURSE FUND NON-DEPARTMENTAL

ACCOUNT NUMBER	DESCRIPTION	2024-25	2025-26	2026-27	2027-28	2028-29
		BUDGET	BUDGET	BUDGET	BUDGET	BUDGET
23-5477-99-99	2016 REFUNDING BONDS	2,036	2,062	0	0	0
	Subtotal Debt Service	2,036	2,062	0	0	0
	NON-DEPARTMENTAL	2,036	2,062	0	0	0



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

Schedule of Reports and Reviews

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

		<ul 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		<ul style="list-style-type: none"> 1. Monthly Financial Reports: <ul 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		<ul style="list-style-type: none"> 1. Monthly Financial Reports: <ul 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		<ul style="list-style-type: none"> 1. Monthly Financial Reports: <ul 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		<ul style="list-style-type: none"> 1. Monthly Financial Reports: <ul 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		<ul style="list-style-type: none"> 1. Monthly Financial Reports: <ul style="list-style-type: none"> a. Income and expenditure report b. Investments report c. Sales tax report 2. City Council approves: <ul 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 2024-2025
SCHEDULE OF PERSONNEL SUMMARY BY FUND**

	ACTUAL 2020-2021	ACTUAL 2021-2022	ACTUAL 2022-2023	ACTUAL 2023-2024	PROPOSED 2024-2025
GENERAL FUND (101)					
Full Time	161	161	162	163	170
Part Time	1	1	1	1	2
Part Time (Temporary/Seasonal)	45	42	42	42	42
TOTAL GENERAL FUND	207	204	205	206	214
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					
Full Time	34	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	34	34	34	34	34
AIRPORT FUND					
Full Time	2	2	2	2	3
Part Time	1	1	1	1	1
Part Time (Temporary/Seasonal)	0	0	0	0	0
TOTAL AIRPORT FUND	3	3	3	3	4
STORMWATER UTILITY FUND					
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					
Full Time	16	16	17	17	18
Part Time	0	0	0	0	0
Part Time (Temporary/Seasonal)	0	0	0	0	0
TOTAL SOLID WASTE FUND	16	16	17	17	18
ALL FUNDS TOTALS					
Total Full Time	220	220	222	223	232
Total Part Time	4	4	4	4	5
Total Part Time (Temporary/Seasonal)	45	42	42	42	42
TOTAL ALL FUNDS	269	266	268	269	279

EXPLANATION OF CHANGES TO PROPOSED:

- added one Police Officer position (101-19-11)
- added one Code Compliance Officer position (101-17-32)
- added one Heavy Equipment Operator position (560-50-32)
- added one Building Services Technician position (101-20-16)
- added one Airport Line Technician position (575-40-11)
- added one Animal Care Specialist position (101-21-11)
- added one Firefighter position (101-18-11)
- added one HR Clerical Assistant position (part-time) (101-12-10)
- added one Tourism Coordinator position (101-14-10)
- added one Equipment Operator I Cemetery (101-16-11)

**CITY OF GAINESVILLE
BUDGET 2024-2025
SCHEDULE OF PERSONNEL**

	ACTUAL 2020-2021	ACTUAL 2021-2022	ACTUAL 2022-2023	ACTUAL 2023-2024	PROPOSED 2024-2025
<u>GENERAL FUND (101)</u>					
Administration (101-10-10)					
Full Time	3	3	3	4	3
Part Time	0	0	0	0	0
Total	3	3	3	4	3
<i>Positions:</i>					
City Manager	1	1	1	1	1
City Secretary	1	1	1	1	1
Executive Secretary	0	0	0	0	0
Administrative Assistant	0	0	0	1	1
Communication Specialist	1	1	1	1	0
Finance (101-11-10)					
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
Human Resources (101-12-10)					
Full Time	2	2	2	2	2
Part Time	0	0	0	0	1
Total	2	2	2	2	3
<i>Positions:</i>					
Human Resources Director	1	1	1	1	1
Human Resources Coordinator	1	1	1	1	1
Human Resources Clerical Assistant	0	0	0	0	1
Information Technology (101-13-10)					
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
Communication and Outreach (101-14-10)					
Full Time	0	0	0	0	2
Part Time	0	0	0	0	0
Total	0	0	0	0	2
<i>Positions:</i>					
Communication and Outreach Specialist	0	0	0	0	1
Tourism	0	0	0	0	1

**CITY OF GAINESVILLE
BUDGET 2024-2025
SCHEDULE OF PERSONNEL**

	ACTUAL 2020-2021	ACTUAL 2021-2022	ACTUAL 2022-2023	ACTUAL 2023-2024	PROPOSED 2024-2025
Municipal Court (101-15-10)					
Full Time	4	4	4	4	4
Part Time	0	0	0	0	0
Total Administration	4	4	4	4	4
<i>Positions:</i>					
<i>Municipal Court Judge</i>	1	1	1	1	1
<i>Municipal Court Administrator</i>	1	1	1	1	1
<i>Municipal Court Clerk/Juvenile Case Manager</i>	1	1	1	1	1
<i>Municipal Court Clerk</i>	2	2	2	2	2
Cemetery Operations (101-16-11)					
Full Time	4	4	4	4	5
Part Time	0	0	0	0	0
Part Time (Temporary/Seasonal)	3	0	0	0	0
Total	7	4	4	4	5
<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	2
<i>Maintenance Worker I (PT T/S)</i>	3	0	0	0	0
Community Development					
Code Compliance (101-17-13)					
Full Time	4	4	4	4	4
Part Time	0	0	0	0	0
Total	4	4	4	4	4
<i>Positions:</i>					
<i>Senior Code Compliance Officer</i>	0	0	1	1	1
<i>Code Compliance Officer</i>	3	3	2	2	3
<i>Administrative Assistant</i>	1	1	1	1	0
Planning and Zoning (101-17-14)					
Full Time	2	2	2	2	3
Part Time	0	0	0	0	0
Total	2	2	2	2	3
<i>Positions:</i>					
<i>Community Services Director</i>	1	1	1	1	1
<i>Administrative Assistant</i>	0	0	0	0	1
<i>Planning and Permit Technician</i>	1	1	1	1	1

**CITY OF GAINESVILLE
BUDGET 2024-2025
SCHEDULE OF PERSONNEL**

	ACTUAL 2020-2021	ACTUAL 2021-2022	ACTUAL 2022-2023	ACTUAL 2023-2024	PROPOSED 2024-2025
Fire					
Emergency Management and Fire Operations (101-18-11, 101-18-15)					
Full Time	42	42	42	42	43
Part Time	0	0	0	0	0
Total	42	42	42	42	43
<i>Positions:</i>					
<i>Fire Chief/Emergency Mgmt Coord</i>	1	1	1	1	1
<i>Assistant Fire Chief/Asst EMC</i>	1	1	1	1	1
<i>Division Chief/Training</i>	1	1	1	1	1
<i>Division Chief/Fire Marshal</i>	1	1	1	1	1
<i>Fire Dept Admin Asst/EMC Officer</i>	1	1	1	1	1
<i>Fire Captain/Fire Inspector</i>	1	1	1	1	1
<i>Fire Battalion Chief</i>	3	3	3	3	3
<i>Fire Captain</i>	6	6	6	6	6
<i>Fire Lieutenant</i>	6	6	6	6	6
<i>Fire Drivers/Engineers</i>	9	12	12	12	12
<i>Fire Fighters</i>	12	9	9	9	10
Police (101-19-11)					
Full Time	59	59	59	59	60
Part Time	0	0	0	0	0
Total	59	59	59	59	60
<i>Positions:</i>					
<i>Police Chief</i>	1	1	1	1	1
<i>Police Captain</i>	3	3	3	3	3
<i>Police Sergeant</i>	4	4	4	4	4
<i>Police Sergeant-CID</i>	1	1	1	1	1
<i>Administrative Sergeant</i>	1	1	1	1	1
<i>Police Investigator</i>	5	5	5	5	5
<i>Police Corporal</i>	4	4	4	4	4
<i>Police Officer</i>	24	24	24	24	25
<i>Public Service Officer</i>	1	1	1	1	1
<i>Communications Operator</i>	8	8	8	8	8
<i>Communications Supervisor</i>	1	1	1	1	1
<i>Police Administrative Assistant</i>	1	1	1	1	1
<i>Records Clerk</i>	1	1	1	1	1
<i>Property & Evidence Coordinator</i>	1	1	1	1	1
<i>Animal Control Officer</i>	2	2	2	2	2
<i>Building Services Technician</i>	1	1	1	1	1

**CITY OF GAINESVILLE
BUDGET 2024-2025
SCHEDULE OF PERSONNEL**

	ACTUAL 2020-2021	ACTUAL 2021-2022	ACTUAL 2022-2023	ACTUAL 2023-2024	PROPOSED 2024-2025
Parks and Recreation					
Civic Center (101-20-16)					
Full Time	2	2	2	2	3
Part Time	0	0	0	0	0
Total Administration	2	2	2	2	3
<i>Positions:</i>					
Administrative Assistant	1	1	1	1	1
Building Services Technician	1	1	1	1	2
Parks (101-20-17)					
Full Time	8	8	9	9	9
Part Time	0	0	0	0	0
Part Time (Temporary/Seasonal)	38	38	38	38	38
Total	46	46	47	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	3	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
Zoo (101-21-11)					
Full Time	15	15	15	15	16
Part Time	1	1	1	1	1
Part Time (Temporary/Seasonal)	4	4	4	4	4
Total	20	20	20	20	21
<i>Positions:</i>					
Zoo Director	1	1	1	1	1
Zoo Curator	0	0	0	1	1
Zoo Maintenance & Grounds Coordinator	1	1	1	1	1
Zoo Education Coordinator	1	1	1	0	0
Animal Care Specialists	9	9	9	9	10
Administrative Assistant	1	1	1	1	1
Retail Manager	1	1	1	1	1
Retail Clerk	1	1	1	1	1
Retail Clerk (PTB)	1	1	1	1	1
Retail Clerk (T/S)	1	1	1	1	1
Intern (PT T/S)	3	3	3	3	3

**CITY OF GAINESVILLE
BUDGET 2024-2025
SCHEDULE OF PERSONNEL**

	ACTUAL 2020-2021	ACTUAL 2021-2022	ACTUAL 2022-2023	ACTUAL 2023-2024	PROPOSED 2024-2025
Public Works					
Administration (101-30-10)					
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 (101-30-20)					
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	1	1	1	1
Crew Leader	2	1	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
General Services					
Garage/Fleet Maintenance (101-50-29)					
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	2	2	2	2	2
Totals for General Fund					
Full Time	161	161	162	163	170
Part Time	1	1	1	1	2
Part Time (Temporary/Seasonal)	45	42	42	42	42
TOTAL GENERAL FUND	207	204	205	206	214

**CITY OF GAINESVILLE
BUDGET 2024-2025
SCHEDULE OF PERSONNEL**

	ACTUAL 2020-2021	ACTUAL 2021-2022	ACTUAL 2022-2023	ACTUAL 2023-2024	PROPOSED 2024-2025
<u>WATER AND WASTEWATER FUND (501)</u>					
Public Works					
Administration (501-30-10)					
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	0
Administrative Assistant	0	0	0	0	1
Utilities Projects Inspector	1	1	1	1	1
Customer Service (501-30-22)					
Full Time	3	3	3	3	3
Part Time	0	0	0	0	0
Total	3	3	3	3	3
<i>Positions:</i>					
Customer Service Sup/Billing Clerk	1	1	1	1	1
Customer Service Representative	2	2	2	2	2
Water Distribution Operations (501-20-23)					
Full Time	6	6	6	6	6
Part Time	0	0	0	0	0
Total	6	6	6	6	6
<i>Positions:</i>					
Utilities Supervisor	1	1	1	1	1
Utilities Supervisor/GIS Technician	0	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 Coordinator	0	0	0	1	1
Utilities Inventory Clerk & GIS Technician	1	1	1	0	0
Utility Service Representative	1	1	1	1	1

**CITY OF GAINESVILLE
BUDGET 2024-2025
SCHEDULE OF PERSONNEL**

	ACTUAL 2020-2021	ACTUAL 2021-2022	ACTUAL 2022-2023	ACTUAL 2023-2024	PROPOSED 2024-2025
Water Production-Ground Water (501-20-24)					
Full Time	5	5	5	5	5
Part Time	0	0	0	0	0
Total	5	5	5	5	5
<i>Positions:</i>					
<i>Water Production Supervisor</i>	1	1	1	1	1
<i>Water Production Operator</i>	4	4	4	4	4
Water Production-Surface Water (501-20-25)					
Full Time	3	3	3	3	3
Part Time	0	0	0	0	0
Total	3	3	3	3	3
<i>Positions:</i>					
<i>Water Production Maintenance Mechanic</i>	2	2	2	2	2
<i>Water Production Operator</i>	1	1	1	1	1
Wastewater Collection (501-30-26)					
Full Time	7	7	7	7	7
Part Time	0	0	0	0	0
Total	7	7	7	7	7
<i>Positions:</i>					
<i>Crew Leader</i>	2	2	2	2	2
<i>Utilities Equipment Operator II</i>	1	1	1	1	1
<i>Equipment Operator I</i>	1	1	1	1	1
<i>Maintenance Worker II</i>	3	3	3	3	3
Wastewater Treatment (501-30-27)					
Full Time	6	6	6	6	6
Part Time	0	0	0	0	0
Total	6	6	6	6	6
<i>Positions:</i>					
<i>WWTP Supervisor</i>	1	1	1	1	1
<i>Utilities Equipment Operator II</i>	1	1	1	1	1
<i>Plant Maintenance Mechanic</i>	1	1	1	1	1
<i>Plant Operators</i>	3	3	3	3	3

**CITY OF GAINESVILLE
BUDGET 2024-2025
SCHEDULE OF PERSONNEL**

	ACTUAL 2020-2021	ACTUAL 2021-2022	ACTUAL 2022-2023	ACTUAL 2023-2024	PROPOSED 2024-2025
Wastewater Pre-treatment (501-30-28)					
Full Time	1	1	1	1	1
Part Time	0	0	0	0	0
Total	1	1	1	1	1
<i>Positions:</i>					
<i>Industrial Waste Control Officer</i>	1	1	1	1	1
Totals for Water and Sewer Utility Fund					
Full Time	34	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	34	34	34	34	34
<hr/>					
<u>AIRPORT FUND (575)</u>					
Airport (575-40-11)					
Full Time	2	2	2	2	3
Part Time	1	1	1	1	1
Total	3	3	3	3	4
<i>Positions:</i>					
<i>Airport Director</i>	1	1	1	1	1
<i>Lead Airport Line Technician</i>	1	1	1	1	2
<i>Airport Line Technician (PTB)</i>	1	1	1	1	1
Totals for Airport Fund					
Full Time	2	2	2	2	3
Part Time	1	1	1	1	1
Part Time (Temporary/Seasonal)	0	0	0	0	0
TOTAL AIRPORT FUND	3	3	3	3	4

**CITY OF GAINESVILLE
BUDGET 2024-2025
SCHEDULE OF PERSONNEL**

	ACTUAL 2020-2021	ACTUAL 2021-2022	ACTUAL 2022-2023	ACTUAL 2023-2024	PROPOSED 2024-2025
<u>SOLID WASTE FUND (560)</u>					
Solid Waste Collections-Residential (560-50-30)					
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	0
Administrative Assistant	0	0	0	0	1
Crew Supervisor	1	0	0	1	1
Heavy Equipment Operator	2	3	3	3	3
Maintenance Worker II	1	1	1	0	0
Solid Waste Collections-Commercial (560-50-31)					
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	4	4	5	5
Solid Waste Crew Supervisor	0	1	1	0	0
Solid Waste Disposal-Landfill (560-50-32)					
Full Time	3	3	4	4	5
Part Time	0	0	0	0	0
Total	3	3	4	4	5
<i>Positions:</i>					
Heavy Equipment Operator	3	3	4	4	5
Solid Waste Transfer Station (560-50-33)					
Full Time	2	2	2	2	2
Part Time	0	0	0	0	0
Total	2	2	2	2	2
<i>Positions:</i>					
Solid Waste Operations Assistant	2	2	2	2	2
Totals for Solid Waste Fund					
Full Time	16	16	17	17	18
Part Time	0	0	0	0	0
Part Time (Temporary/Seasonal)	0	0	0	0	0
TOTAL SOLID WASTE FUND	16	16	17	17	18

**CITY OF GAINESVILLE
BUDGET 2024-2025
SCHEDULE OF PERSONNEL**

	ACTUAL 2020-2021	ACTUAL 2021-2022	ACTUAL 2022-2023	ACTUAL 2023-2024	PROPOSED 2024-2025
<u>STORMWATER UTILITY FUND (570)</u>					
Public Works					
Storm Water Drainage (570-30-21)					
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
<u>GOLF COURSE FUND (585)</u>					
Parks and Recreation					
Golf Pro Shop (585-20-18)					
Full Time	1	1	1	1	1
Part Time	2	2	2	2	2
Total	3	3	3	3	3
<i>Positions:</i>					
Golf Shop Attendant	1	1	1	1	1
Golf Shop Attendant (PT)	2	2	2	2	2
Golf Course Maintenance (585-20-19)					
Full Time	4	4	4	4	4
Part Time	0	0	0	0	0
Total	4	4	4	4	4
<i>Positions:</i>					
Golf Course Manager	1	1	1	1	1
Crew Leader	1	1	1	1	1
Equipment Operator II	2	2	2	1	1
Maintenance Worker I	1	1	1	1	1
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
Total Full Time					
	220	220	222	223	232
Total Part Time					
	4	4	4	4	5
Total Part Time (Temporary/Seasonal)					
	45	42	42	42	42
TOTAL ALL FUNDS	269	266	268	269	279

City of Gainesville
BUDGET 2024-2025
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

2024 Tax Rate Calculation Worksheet

Taxing Units Other Than School Districts or Water Districts

Form 50-856

GAINESVILLE CITY

Taxing Unit Name

(940) 668-4500

Phone (area code and number)

200 S RUSK, GAINESVILLE, 76240

Taxing Unit's Address, City, State, ZIP Code

www.gainesville.tx.us

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.	Prior year total taxable value. Enter the amount of the prior year taxable value on the prior year 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	\$ 1,772,355,530
2.	Prior year tax ceilings. Counties, cities and junior college districts. Enter the prior year 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 last year or a prior year for homeowners age 65 or older or disabled, use this step. ²	\$ 210,263,988
3.	Preliminary prior year adjusted taxable value. Subtract Line 2 from Line 1.	\$ 1,562,091,542
4.	Prior year total adopted tax rate.	\$ 0.5760 /\$100
5.	Prior year taxable value lost because court appeals of ARB decisions reduced the prior year's appraised value. A. Original prior year ARB values: \$ 0 B. Prior year values resulting from final court decisions: - \$ 0 C. Prior year value loss. Subtract B from A. ³	\$ 0
6.	Prior year taxable value subject to an appeal under Chapter 42, as of July 25. A. Prior year ARB certified value: \$ 0 B. Prior year disputed value: - \$ 0 C. Prior year undisputed value. Subtract B from A. ⁴	\$ 0
7.	Prior year 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.	Prior year taxable value, adjusted for actual and potential court-ordered adjustments. Add Line 3 and Line 7.	\$ 1,562,091,542
9.	Prior year taxable value of property in territory the taxing unit deannexed after Jan. 1, 2024. Enter the prior year value of property in deannexed territory. ⁵	\$ 0
10.	<p>Prior year taxable value lost because property first qualified for an exemption in the current year. 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 the current year does not create a new exemption or reduce taxable value.</p> <p>A. Absolute exemptions. Use prior year market value: \$ 6,767,322</p> <p>B. Partial exemptions. Current year exemption amount or current year percentage exemption times prior year value: + \$ 1,307,521</p> <p>C. Value loss. Add A and B.⁶</p>	\$ 8,074,843
11.	<p>Prior year 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 the current year. Use only properties that qualified for the first time in the current year; do not use properties that qualified in the prior year.</p> <p>A. Prior year market value:..... \$ 1,717,248</p> <p>B. Current year productivity or special appraised value:..... - \$ 25,493</p> <p>C. Value loss. Subtract B from A.⁷</p>	\$ 1,691,755
12.	Total adjustments for lost value. Add Lines 9, 10C and 11C.	\$ 9,766,598
13.	Prior year captured value of property in a TIF. Enter the total value of the prior year captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which the prior year taxes were deposited into the tax increment fund. ⁸ If the taxing unit has no captured appraised value in line 18D, enter 0.	\$ 0
14.	Prior year total value. Subtract Line 12 and Line 13 from Line 8.	\$ 1,552,324,944
15.	Adjusted prior year total levy. Multiply Line 4 by Line 14 and divide by \$100.	\$ 8,941,391
16.	Taxes refunded for years preceding the prior tax year. Enter the amount of taxes refunded by the taxing unit for tax years preceding the prior tax 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 the prior tax year. This line applies only to tax years preceding the prior tax year. ⁹	\$ 0
17.	Adjusted prior year levy with refunds and TIF adjustment. Add Lines 15 and 16. ¹⁰	\$ 8,941,391
18.	<p>Total current year taxable value on the current year 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</p> <p>A. Certified values:..... \$ 1,986,705,936</p> <p>B. Counties: Include railroad rolling stock values certified by the Comptroller's office: + \$ 0</p> <p>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:..... - \$ 0</p> <p>D. Tax increment financing: Deduct the current year captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which the current year 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 - \$ 0</p> <p>E. Total current year value. Add A and B, then subtract C and D.</p>	\$ 1,986,705,936

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.	<p>Total value of properties under protest or not included on certified appraisal roll. ¹³</p> <p>A. Current year 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..... \$ 12,561,460</p> <p>B. Current year 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..... + \$ 0</p> <p>C. Total value under protest or not certified. Add A and B. \$ 12,561,460</p>	
20.	Current year tax ceilings. Counties, cities and junior colleges enter current year 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 the prior year or a previous year for homeowners age 65 or older or disabled, use this step. ¹⁶	\$ 223,309,095
21.	Current year total taxable value. Add Lines 18E and 19C. Subtract Line 20. ¹⁷	\$ 1,775,958,301
22.	Total current year taxable value of properties in territory annexed after Jan. 1, of the prior year. Include both real and personal property. Enter the current year value of property in territory annexed. ¹⁸	\$ 0
23.	Total current year taxable value of new improvements and new personal property located in new improvements. New means the item was not on the appraisal roll in the prior year. 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, of the prior year and be located in a new improvement. New improvements do include property on which a tax abatement agreement has expired for the current year. ¹⁹	\$ 29,973,180
24.	Total adjustments to the current year taxable value. Add Lines 22 and 23.	\$ 29,973,180
25.	Adjusted current year taxable value. Subtract Line 24 from Line 21.	\$ 1,745,985,121
26.	Current year NNR tax rate. Divide Line 17 by Line 25 and multiply by \$100. ²⁰	\$ 0.5121 /\$100
27.	COUNTIES ONLY. Add together the NNR tax rates for each type of tax the county levies. The total is the current year county NNR tax rate. ²¹	\$ 0.0000 /\$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.	Prior year M&O tax rate. Enter the prior year M&O tax rate.	\$ 0.4297 /\$100
29.	Prior year 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> .	\$ 1,562,091,542

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 prior year M&O levy. Multiply Line 28 by Line 29 and divide by \$100	\$ 6,712,307
31.	Adjusted prior year levy for calculating NNR M&O rate. A. M&O taxes refunded for years preceding the prior tax year. 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 2023. This line applies only to tax years preceding the prior tax year..... + \$ 0 B. Prior year 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 current year captured appraised value in Line 18D, enter 0..... 0 - \$ _____ C. Prior year 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. +/- \$ _____ D. Prior year M&O levy adjustments. Subtract B from A. For taxing unit with C, subtract if discontinuing function and add if receiving function..... 0 \$ _____ E. Add Line 30 to 31D.	\$ 6,712,307
32.	Adjusted current year taxable value. Enter the amount in Line 25 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 1,745,985,121
33.	Current year NNR M&O rate (unadjusted). Divide Line 31E by Line 32 and multiply by \$100.	\$ 0.3844 /\$100
34.	Rate adjustment for state criminal justice mandate. ²³ A. Current year 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. \$ 0 B. Prior year 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. - \$ 0 C. Subtract B from A and divide by Line 32 and multiply by \$100. \$ 0.0000 /\$100 D. Enter the rate calculated in C. If not applicable, enter 0.	\$ 0.0000 /\$100
35.	Rate adjustment for indigent health care expenditures. ²⁴ A. Current year 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, of the prior tax year and ending on June 30, of the current tax year, less any state assistance received for the same purpose. \$ 0 B. Prior year 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..... - \$ 0 C. Subtract B from A and divide by Line 32 and multiply by \$100. \$ 0.0000 /\$100 D. Enter the rate calculated in C. If not applicable, enter 0.	\$ 0.0000 /\$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</p> <p>A. Current year 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, of the prior tax year and ending on June 30, of the current tax year, less any state grants received by the county for the same purpose. \$ 0</p> <p>B. Prior year 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. \$ 0</p> <p>C. Subtract B from A and divide by Line 32 and multiply by \$100. \$ 0.0000 /\$100</p> <p>D. Multiply B by 0.05 and divide by Line 32 and multiply by \$100. \$ 0.0000 /\$100</p> <p>E. Enter the lesser of C and D. If not applicable, enter 0.</p>	\$ 0.0000 /\$100
37.	<p>Rate adjustment for county hospital expenditures. ²⁶</p> <p>A. Current year 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, of the prior tax year and ending on June 30, of the current tax year. \$ 0</p> <p>B. Prior year 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. \$ 0</p> <p>C. Subtract B from A and divide by Line 32 and multiply by \$100. \$ 0.0000 /\$100</p> <p>D. Multiply B by 0.08 and divide by Line 32 and multiply by \$100. \$ 0.0000 /\$100</p> <p>E. Enter the lesser of C and D, if applicable. If not applicable, enter 0.</p>	\$ 0.0000 /\$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 the prior year. Enter the amount of money appropriated for public safety in the budget adopted by the municipality for the preceding fiscal year. \$ 0</p> <p>B. Expenditures for public safety in the prior year. Enter the amount of money spent by the municipality for public safety during the preceding fiscal year. \$ 0</p> <p>C. Subtract B from A and divide by Line 32 and multiply by \$100 \$ 0.0000 /\$100</p> <p>D. Enter the rate calculated in C. If not applicable, enter 0.</p>	\$ 0.0000 /\$100
39.	<p>Adjusted current year NNR M&O rate. Add Lines 33, 34D, 35D, 36E, and 37E. Subtract Line 38D.</p>	\$ 0.3844 /\$100
40.	<p>Adjustment for prior year sales tax specifically to reduce property taxes. Cities, counties and hospital districts that collected and spent additional sales tax on M&O expenses in the prior year should complete this line. These entities will deduct the sales tax gain rate for the current year 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 the prior year, if any. Counties must exclude any amount that was spent for economic development grants from the amount of sales tax spent \$ 1,708,590</p> <p>B. Divide Line 40A by Line 32 and multiply by \$100 \$ 0.0978 /\$100</p> <p>C. Add Line 40B to Line 39.</p>	\$ 0.4822 /\$100
41.	<p>Current year 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>	\$ 0.4990 /\$100

²⁵ Tex. Tax Code §26.0442
²⁶ Tex. Tax Code §26.0443

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
D41.	<p>Disaster Line 41 (D41): Current year 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</p> <p>1) the first year in which total taxable value on the certified appraisal roll exceeds the total taxable value of the tax year in which the disaster occurred, or</p> <p>2) the third tax year after the tax year in which the disaster occurred</p> <p>If the taxing unit qualifies under this scenario, multiply Line 40C by 1.08.²⁷ If the taxing unit does not qualify, do not complete Disaster Line 41 (Line D41).</p>	\$ _____/100
42.	<p>Total current year 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:</p> <p>(1) are paid by property taxes,</p> <p>(2) are secured by property taxes,</p> <p>(3) are scheduled for payment over a period longer than one year, and</p> <p>(4) are not classified in the taxing unit's budget as M&O expenses.</p> <p>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, 2021, verify if it meets the amended definition of debt before including it here.²⁸</p> <p>Enter debt amount \$ <u>2,399,084</u></p> <p>B. Subtract unencumbered fund amount used to reduce total debt. - \$ <u>0</u></p> <p>C. Subtract certified amount spent from sales tax to reduce debt (enter zero if none) - \$ <u>0</u></p> <p>D. Subtract amount paid from other resources - \$ <u>0</u></p> <p>E. Adjusted debt. Subtract B, C and D from A.</p>	\$ <u>2,399,084</u>
43.	Certified prior year excess debt collections. Enter the amount certified by the collector. ²⁹	\$ <u>0</u>
44.	Adjusted current year debt. Subtract Line 43 from Line 42E.	\$ <u>2,399,084</u>
45.	<p>Current year anticipated collection rate.</p> <p>A. Enter the current year anticipated collection rate certified by the collector.³⁰ <u>100.00</u> %</p> <p>B. Enter the prior year actual collection rate..... <u>100.00</u> %</p> <p>C. Enter the 2022 actual collection rate. <u>100.00</u> %</p> <p>D. Enter the 2021 actual collection rate. <u>100.00</u> %</p> <p>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</p>	<u>100.00</u> %
46.	Current year debt adjusted for collections. Divide Line 44 by Line 45E.	\$ <u>2,399,084</u>
47.	Current year total taxable value. Enter the amount on Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ <u>1,775,958,301</u>
48.	Current year debt rate. Divide Line 46 by Line 47 and multiply by \$100.	\$ <u>0.1350</u> /\$100
49.	Current year voter-approval tax rate. Add Lines 41 and 48.	\$ <u>0.6340</u> /\$100
D49.	<p>Disaster Line 49 (D49): Current year 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.</p>	\$ _____/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 current year county voter-approval tax rate.	\$ 0.0000 /\$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 of the prior tax year or May of the current tax year, 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 of the prior year, enter 0.	\$ 0
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 of the prior tax year or in May of the current tax year. 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 of the prior year. Enter the sales tax revenue for the previous four quarters. Do not multiply by .95.	\$ 1,619,810
53.	Current year total taxable value. Enter the amount from Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 1,775,958,301
54.	Sales tax adjustment rate. Divide Line 52 by Line 53 and multiply by \$100.	\$ 0.0911 /\$100
55.	Current year 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> .	\$ 0.5121 /\$100
56.	Current year NNR tax rate, adjusted for sales tax. Taxing units that adopted the sales tax in November the prior tax year or in May of the current tax year. Subtract Line 54 from Line 55. Skip to Line 57 if you adopted the additional sales tax before November of the prior tax year.	\$ _____ /\$100
57.	Current year 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> .	\$ 0.6340 /\$100
58.	Current year voter-approval tax rate, adjusted for sales tax. Subtract Line 54 from Line 57.	\$ 0.5429 /\$100

SECTION 4: Voter-Approval Tax Rate Adjustment for Pollution Control

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.	Current year 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

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)

Line	Voter-Approval Rate Adjustment for Pollution Control Requirements Worksheet	Amount/Rate
62.	Current year 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

SECTION 5: Voter-Approval Tax Rate Adjustment for Unused Increment Rate

The unused increment rate is the rate equal to the sum of the prior 3 years Foregone Revenue Amounts divided by the current taxable value.³⁹ The Foregone Revenue Amount for each year is equal to that year's adopted tax rate subtracted from that year's voter-approval tax rate adjusted to remove the unused increment rate multiplied by that year's current total value.⁴⁰ 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 that was used 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 in which a taxing unit affected by a disaster declaration calculates the tax rate under Tax Code Section 26.042;⁴¹
- a tax year in which the municipality is a defunding municipality, as defined by Tax Code Section 26.0501(a);⁴² 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.⁴³

Individual components can be negative, but the overall rate will 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.⁴⁴

Line	Unused Increment Rate Worksheet	Amount/Rate
63.	Year 3 Foregone Revenue Amount. Subtract the 2023 unused increment rate and 2023 actual tax rate from the 2023 voter-approval tax rate. Multiply the result by the 2023 current total value	
	A. Voter-approval tax rate (Line 67)	\$ 0.0576 /\$100
	B. Unused increment rate (Line 66)	\$ 0.0112 /\$100
	C. Subtract B from A	\$ 0.0464 /\$100
	D. Adopted Tax Rate	\$ 0.5760 /\$100
	E. Subtract D from C	\$ -0.5296 /\$100
	F. 2023 Total Taxable Value (Line 60)	\$ 1,566,885,231
	G. Multiply E by F and divide the results by \$100	\$ 0
64.	Year 2 Foregone Revenue Amount. Subtract the 2022 unused increment rate and 2022 actual tax rate from the 2022 voter-approval tax rate. Multiply the result by the 2022 current total value	
	A. Voter-approval tax rate (Line 67)	\$ 0.6241 /\$100
	B. Unused increment rate (Line 66)	\$ 0.0004 /\$100
	C. Subtract B from A	\$ 0.6237 /\$100
	D. Adopted Tax Rate	\$ 0.6239 /\$100
	E. Subtract D from C	\$ -0.0002 /\$100
	F. 2022 Total Taxable Value (Line 60)	\$ 1,399,448,028
	G. Multiply E by F and divide the results by \$100	\$ 0
65.	Year 1 Foregone Revenue Amount. Subtract the 2021 unused increment rate and 2021 actual tax rate from the 2021 voter-approval tax rate. Multiply the result by the 2021 current total value	
	A. Voter-approval tax rate (Line 67)	\$ 0.6834 /\$100
	B. Unused increment rate (Line 66)	\$ 0.0109 /\$100
	C. Subtract B from A	\$ 0.6725 /\$100
	D. Adopted Tax Rate	\$ 0.6721 /\$100
	E. Subtract D from C	\$ 0.0004 /\$100
	F. 2021 Total Taxable Value (Line 60)	\$ 1,217,810,581
	G. Multiply E by F and divide the results by \$100	\$ 4.871
66.	Total Foregone Revenue Amount. Add Lines 63G, 64G and 65G	\$ 4,871.0000
67.	2024 Unused Increment Rate. Divide Line 66 by Line 21 of the <i>No-New-Revenue Rate Worksheet</i> . Multiply the result by 100	\$ 0.0002 /\$100
68.	Total 2024 voter-approval tax rate, including the unused increment rate. Add Line 67 to one of the following lines (as applicable): Line 49, Line 50 (counties), Line 58 (taxing units with additional sales tax) or Line 62 (taxing units with pollution)	\$ 0.5431 /\$100

³⁹ Tex. Tax Code §26.013(b)

⁴⁰ Tex. Tax Code §26.013(a)(1-a), (1-b), and (2)

⁴¹ Tex. Tax Code §526.04(c)(2)(A) and 26.042(a)

⁴² Tex. Tax Code §526.0501(a) and (c)

⁴³ Tex. Local Gov't Code §120.007(d)

⁴⁴ Tex. Local Gov't Code §120.007(d)

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
69.	Adjusted current year NNR M&O tax rate. Enter the rate from Line 39 of the <i>Voter-Approval Tax Rate Worksheet</i> .	0.3844
70.	Current year total taxable value. Enter the amount on Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 1,775,958,301
71.	Rate necessary to impose \$500,000 in taxes. Divide \$500,000 by Line 70 and multiply by \$100.	\$ 0.0281 /\$100
72.	Current year debt rate. Enter the rate from Line 48 of the <i>Voter-Approval Tax Rate Worksheet</i> .	\$ 0.1350 /\$100
73.	De minimis rate. Add Lines 69, 71 and 72.	\$ 0.5475 /\$100

SECTION 7: Voter-Approval Tax Rate Adjustment for Emergency Revenue Rate

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.⁴⁹

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
74.	2023 adopted tax rate. Enter the rate in Line 4 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ _____ /\$100
75.	Adjusted 2023 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 2023 and the taxing unit calculated its 2023 voter-approval tax rate using a multiplier of 1.08 on Disaster Line 41 (D41) of the 2023 worksheet due to a disaster, complete the applicable sections or lines of <i>Form 50-856-a, Adjusted Voter-Approval Tax Rate for Taxing Units in Disaster Area Calculation Worksheet</i> . - or - If a disaster occurred prior to 2023 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 2023, complete form 50-856-a, <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 2023 if it had generated revenue based on an adopted tax rate using a multiplier of 1.035 in the years following the disaster. ⁵⁰ Enter the final adjusted 2023 voter-approval tax rate from the worksheet. - or - If the taxing unit adopted a tax rate above the 2023 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
76.	Increase in 2023 tax rate due to disaster. Subtract Line 75 from Line 74.	\$ _____ /\$100
77.	Adjusted 2023 taxable value. Enter the amount in Line 14 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ _____
78.	Emergency revenue. Multiply Line 76 by Line 77 and divide by \$100.	\$ _____
79.	Adjusted 2023 taxable value. Enter the amount in Line 25 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ _____
80.	Emergency revenue rate. Divide Line 78 by Line 79 and multiply by \$100. ⁵¹	\$ _____ /\$100

⁴⁴ Tex. Tax Code §26.04(c)(2)(B)
⁴⁵ Tex. Tax Code §26.012(B-a)
⁴⁶ Tex. Tax Code §26.063(a)(1)
⁴⁷ Tex. Tax Code §26.042(b)
⁴⁸ Tex. Tax Code §26.042(f)
⁴⁹ Tex. Tax Code §26.42(c)
⁵¹ Tex. Tax Code §26.42(b)

81.	Current year voter-approval tax rate, adjusted for emergency revenue. Subtract Line 80 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 68 (taxing units with the unused increment rate).	\$ _____ /\$100
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SECTION 8: Total Tax Rate

Indicate the applicable total tax rates as calculated above.

- No-new-revenue tax rate.** \$ 0.5121 /\$100
 As applicable, enter the current year 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.** \$ 0.5431 /\$100
 As applicable, enter the current year 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 68 (adjusted for unused increment), or Line 81 (adjusted for emergency revenue).
 Indicate the line number used: 68
- De minimis rate.** \$ 0.5475 /\$100
 If applicable, enter the current year de minimis rate from Line 73.

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.²²

print here → SHELLI SWEETEN
 Printed Name of Taxing Unit Representative

sign here → *Shelli Sweeten*
 Taxing Unit Representative

08/06/2024
 Date

²² Tex. Tax Code §526.04(c-2) and (d-2)

Date amended: 08/06/2024



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. Projects or equipment costing at least \$15,000 with a life expectancy of 2+ years, motorized vehicles and equipment, projects costing at least \$5,000 that extend an asset's life by 10+ years, and groups of items meeting these criteria.

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.

Non-Recurring Capital. Land purchases, construction or replacement of streets, utilities, or buildings (typically exceeding \$25,000), and new or replacement projects.

Objectives. Specific department or division actions/initiatives planned to be achieved or initiated within the coming fiscal year to support overall goals.

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.

Recurring Capital. Vehicle or equipment purchases with a life expectancy of 10 years or less and annual planned infrastructure maintenance.

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.

Useful Life/Life Expectancy. Based on past experience, engineered or designed life with regular maintenance, and adjustments for asset quality, application, and environmental factors.

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.

Work-in-Progress (WIP). The CIP is implemented through project accounting asset accounts called WIP, which remain open until the project is completed and transitioned to a completed asset account.



**APPENDIX F - SUMMARY OF CHANGES BETWEEN
FY 25 PROPOSED AND FY 25 ADOPTED BUDGET**



MEMO

To: City Council

From: Barry Sullivan, City Manager

Re: Summary of Changes between Proposed and Actual FY 2025 Budget.

General Fund

1. Revenue:

- **FY 25 Transfer from Cemetery Permanent Fund (01-4981-00-00):** Increased by \$7,500 (total \$57,500) to cover the cemetery ground maintenance cost in the following bullet point.

2. Expenditures:

- **FY 25 Cemetery Ground Maintenance (01-5303-16-46):** Increased by \$7,500 (total \$12,500) to cover tree trimming expenses.
- **FY 25 Transfers to Golf (01-5723-50-99):** Increased by \$20,000 (total \$156,000) to align with the transfer shown in Golf Revenue.

Solid Waste Fund

1. Expenditure:

- **FY 25 Transfer Station – Buildings (68-6502-23-38):** Increased by \$12,000 (total \$172,000) to fund building improvements detailed in the capital outlay forms.

Hotel/Motel Fund

1. Expenditure:

- **Building Maintenance (22-5302-10-19):** FY 2024 Revised Budget increased by \$50,000 (total \$163,000) to cover the cost of elevator improvements at Butterfield Stage. Council approved this increase when they approved the bid for the work.

Cemetery Permanent Fund

1. Expenditure:

- **FY 25 Transfer to General Fund (01-4709-00-00):** Increased by \$7,500 (total \$57,500) to cover tree trimming expenses in the Cemetery.

