

# City of Gainesville

## ADOPTED BUDGET



FISCAL YEAR 2022  
CITY OF GAINESVILLE



# Adopted Budget Fiscal Year 2022

Barry Sullivan, City Manager

## Finance Department

J.I. Johnson CPA, Finance Director

Karen F. Dixon CPA, Controller

## Gainesville City Council Members

Tommy Moore, Mayor

Ken Keeler, Mayor Pro Tem

Carolyn Hendricks, Council Member

Brandon Eberhart, Council Member

Michael Hill, Council Member

Mary Jo Dollar, Council Member

Martin Phillips, Council Member



**CITY OF GAINESVILLE, TEXAS**  
**ANNUAL OPERATING BUDGET**  
**FOR FISCAL YEAR 2021-2022**

This budget will raise more revenue from property taxes than last year’s budget by an amount of \$335,214 which is a 4.27% increase from last year’s budget. The property tax revenue to be raised from new property added to the tax roll this year is \$71,002.

City Council Record Vote

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

AGAINST: none

PRESENT and not voting:

ABSENT: Mary Jo Dollar

<b>Tax Rate</b>	<b>Proposed FY 2021-2022</b>	<b>Adopted FY 2020-2021</b>
Property Tax Rate	\$0.6721	\$0.6875
No-New-Revenue Tax Rate	\$0.6470	\$0.6875
No-New-Revenue M&O Tax Rate	\$0.5749	\$0.6035
Voter Approval Tax Rate	\$0.6834	\$0.8169
Debt Rate	\$0.1747	\$0.1923

The total amount of municipal debt obligation secured by property taxes for the City of Gainesville is \$34,640,000. This is the Principal amount of the debt as of 10-1-2021.



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## INTRODUCTION

## **DISTINGUISHED BUDGET PRESENTATION AWARD**

The Government Finance Officers Association of the United States and Canada (GFOA) presented a Distinguished Budget Presentation Award to the City of Gainesville for its annual budget for the fiscal year beginning October 1, 2020. This was the tenth year in a row that the City of Gainesville has received this award. In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, as an operations guide, as a financial plan, and as a communications device.

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

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

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

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

This award is valid for a period of one year only. We believe the 2020 budget document continues to conform to program requirements, and we are submitting it to GFOA to determine its eligibility for another award.



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished  
Budget Presentation  
Award*

PRESENTED TO

**City of Gainesville  
Texas**

For the Fiscal Year Beginning

**October 01, 2020**

*Christopher P. Morill*

Executive Director



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

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

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

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

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

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

## **CITY OF GAINESVILLE, TEXAS**

### **VISION, MISSION, GOALS AND BUDGET CONSIDERATIONS**

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, 2021**

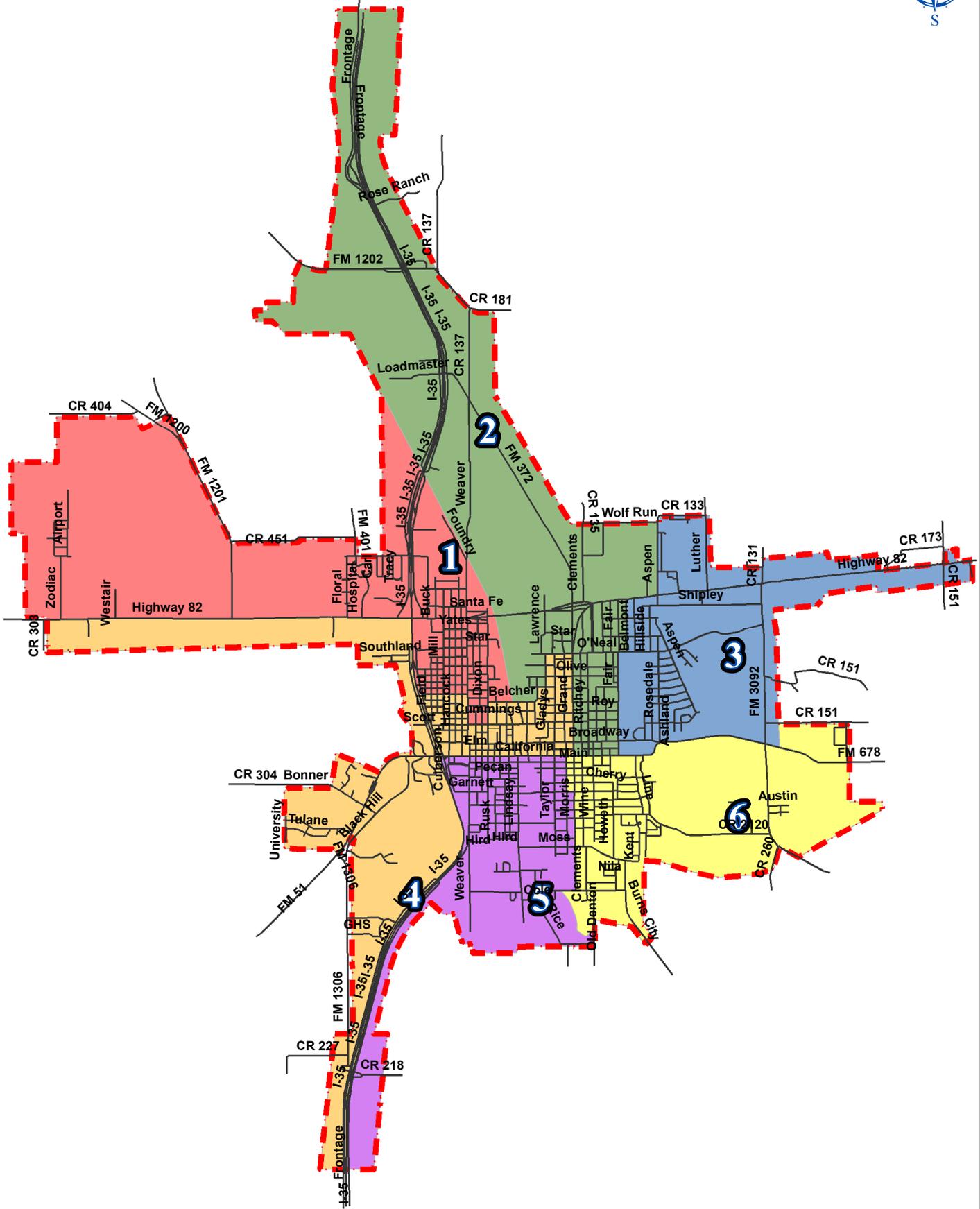
**LIST OF PRINCIPAL OFFICIALS**

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

\* Denotes Elected Official

\*\* Denotes Appointed by City Council

**City of Gainesville  
Council Ward Districts**



## **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.

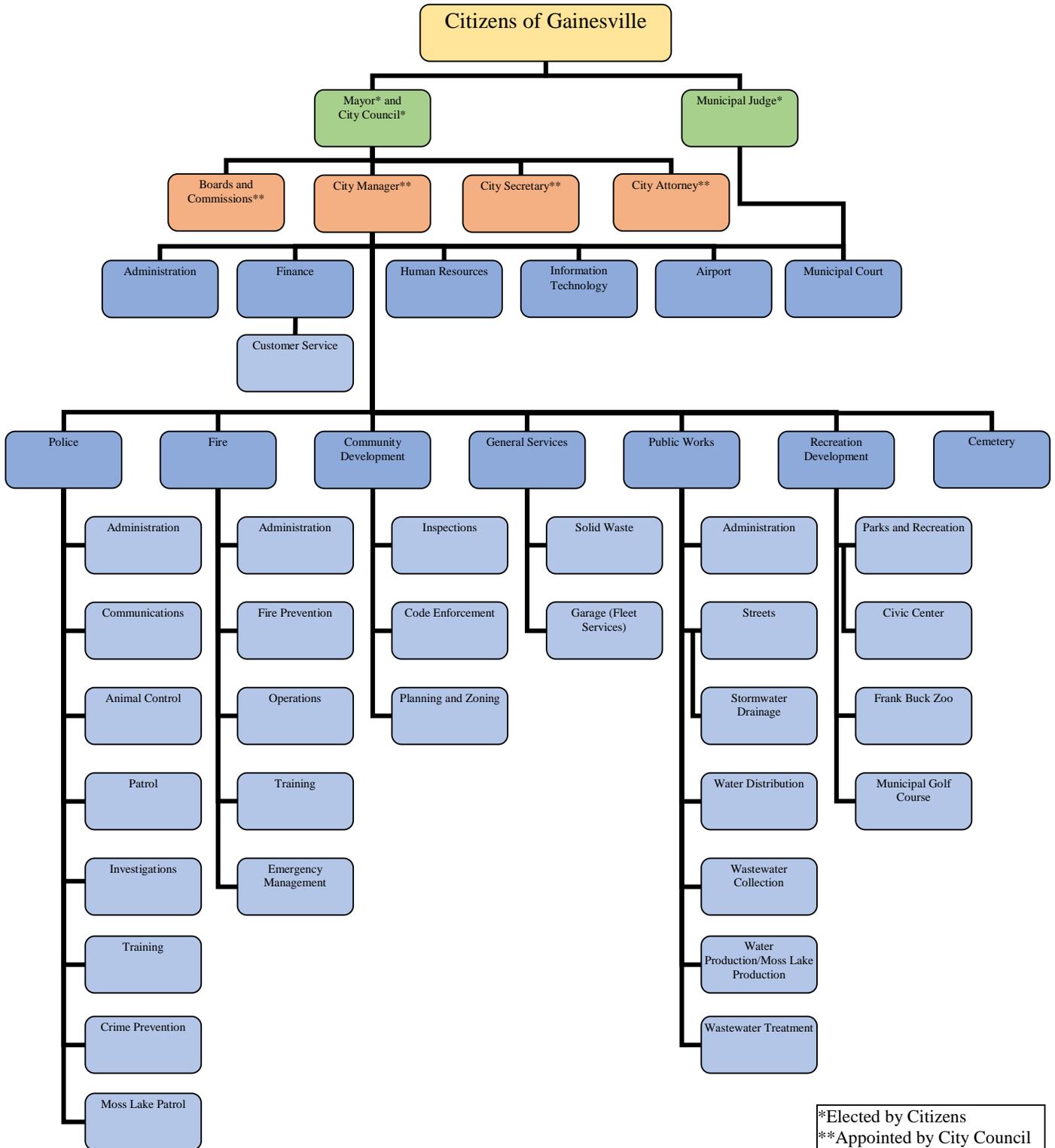
Funds are further organized into functional groups called Departments. A Department is a group of related activities aimed at accomplishing a major City service or program (e.g. Public Services Department.)

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 by Citizens  
\*\*Appointed by City Council

**CITY OF GAINESVILLE  
2021-2022 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**



August 30, 2021

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

Submitted herewith is the proposed budget for the fiscal year October 1, 2021 through September 30, 2022. 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 2021 – 2022 for more details). Bond funds (\$2,325,000) and Assigned funds (\$3,413,000) will be utilized to rebuild portions of Modrall, Field, Wine, and Tennie (\$2,325,000), while the remaining funds will be used to seal and mill/overlay sections of streets throughout the City including portions of Bonner, Quail Run, Fox Hollow, Dove, Aspen, Maplewood, Cypress, Locust, and Morningside. The Water and Sewer Fund will invest \$250,000 for automatic reading meters and \$2,162,057 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 2022 budget is based on a lower tax rate than the previous year at \$0.6721 (\$0.4974 General Fund and \$0.1747 Debt Service Fund). Total ad valorem tax revenue (including delinquent, penalties, and rebates) is projected to be \$8,834,330. This is divided between the General Fund \$6,663,220 and the Debt Service Fund \$2,171,110.

The second largest revenue for the General Fund is the City's 1.25% sales tax. The current economic situation is similar to the rest of the country with increasing sales and an increase in

the oil/gas industry. This increase; however, is being tempered by a sales tax repayment that the Texas Comptroller is requesting from Gainesville for \$731,445. The City is budgeting to net \$5,173,183 in sales tax, which is \$208,183 more than budgeted last year.

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

Total General Fund revenues produced in fiscal year 2022 are estimated to be \$19,115,027, which is up \$1,811,865 from the FY 2021 budget. This increase is primarily due to the increase in transfers from COVID 19 fund, property tax, sales tax, and permit revenues.

### **Water and Sewer Revenues:**

The FY 2022 revenues are estimated to increase by \$2,181,841 to \$10,845,430. This is mainly due to the American Rescue Plan Act Funding (\$2,092,057) that will be used for wastewater infrastructure. The remaining portion of the increase is based on growth in the number of new homes and businesses in the City.

### **Solid Waste Fund Revenues:**

The Solid Waste budget reflects revenues increasing by \$158,260 from the FY 2021 adopted budget because of a 3.5% increase in fees along with growth in residential, roll-off, and transfer station services.

### **Other Enterprise Funds:**

Enterprise funds are used to account for operations that are financed and operated in a manner similar to private business enterprises where the cost of providing goods and services to the general public on a continuing basis is financed or recovered primarily through user charges. The City's enterprise funds are the Solid Waste Fund, Water and Sewer Fund, Stormwater Utility Fund, Airport Fund, and Golf Fund. Revenues for all enterprise funds are projected to decrease by 9.98% (\$2,032,104) compared to the 2021 budget. Expenses are estimated to decrease 11.90% (\$2,456,040) compared to the 2021 budget. The decrease is due to the Airport receiving a runway grant for \$4,170,000 in FY 2021.

### **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 2021 budget by 22.33% (\$4,539,403). The increase in Governmental Fund Types is mainly due to the Assigned Fund, which increased expenditures by \$2,747,429. 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 also increased by \$1,793,412 resulting from budgeted increases in salaries. Debt Service had a small decrease of \$1,438.

Expenditures in the Water and Sewer Fund will have a significant increase of 25.20% (\$2,177,402) because of the American Recovery Grant that will be used on the Gainesville's wastewater system.

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

The budget includes a 12.36% match for retirement contributions, which is the same as the FY 2021 rate. Gainesville is paying above the full matching rate for TMRS in order to reduce our liabilities.

### **Accounting**

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

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

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

Respectfully submitted,  
Barry L. Sullivan, City Manager

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

Gainesville's economy has started to get better with higher oil prices and the hospitality industry getting back to normal. New development has continued to come to the community. Several commercial projects were completed including: Grandway Travel Center, Advanced Pedestals, Taco Bueno, Willowick Apartments Remodel, Harbor Freight Tools, and Valley Creek Church. The City issued six (6) permits for new commercial buildings for an anticipated total improvement value of \$25,628,000 which included the GAF Expansion, Refinery Road Vet, Clinic, Agarwal Medical Office, Express Car Wash, Sweet Jayne's Bakeshop, and Trident. Additionally, thirty-four (34) more renovation projects were permitted during the past year for a total value of \$6,226,828. A continuation of residential construction of Black Hill Farms Phase I and infill developments has resulted in 30 new residential construction permits, of which 12 new homes were completed during the year.

The City budgeted an increase of \$143,183 in sales tax revenue when compared to the original FY 2021 budget. Gainesville is expecting actual sales tax payments to increase by \$874,628; however, the State Comptroller recently notified the City that we had a liability for a mistaken payment made six years ago that had to be addressed in FY 2022. Once the liability is resolved, the City will be collecting \$5,183,183 in sales tax. The City reduced the ad valorem tax rate from \$0.6875 to \$0.6721, but will receive \$477,313 more in property tax revenue than budgeted for the previous year. The City was able to do this because property values increased from new construction, and increased in current values, and the City budgeted for a 100% collection rate for debt service as required state law. The City increased the solid waste rates, but maintained the same rates for other municipal utilities.

Gainesville's main focus this year will be improving public infrastructure and preparing for our expedited growth (see Major Goals for Fiscal Year 2021 – 2022 for more details). Bond Funds will be used to rebuild portions of Modrall, Field, and Wine streets, while the Assigned Fund will be utilized for seal coating (\$834,000) and milling and overlaying (\$2,579,000) 128,183 square yards of streets. Bonds will be used to remodel the Civic Center (\$2,400,000) and build a new Fire Station (\$2,900,000). The Water and Sewer Fund will invest \$1,854,000 of the American Rescue Plan Act Grant for new tertiary treatment and disinfection at the wastewater treatment plant.

Overall, operating and debt expenditures in the General Fund, Debt Service Fund, and Assigned Fund will increase from the FY 2021 original budget by 22.33% (\$4,539,403). The increase is mainly due to increasing the expenditures in the Assigned Fund by \$2,747,429 for capital projects and an increase in the General Fund of \$1,793,412 mainly due to pay increases and capital purchases that were delayed last year.

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

City Council developed seven goals to help guide decisions about budget and policies. The goals are meant to be used from year to year, while the objectives will change annually. The objectives are specific strategies for implementing city goals that include projects or expansions of current city programs that cause an impact to the budget or cause the city to change its current mode of operation. The objectives are established during the budget process each year. The Council is kept informed about the progress of the goals and objects through regular reports that are outlined in the “Schedule of Reports and Reviews of City Financial Information for City Council and Management” located in Appendix B.

This section includes the Accomplishments of the 2020-2021 Major Goals (along with the status of each objective) and the Major Goals for Fiscal Year 2021-2022.

## Major Goals for Fiscal Year 2020-2021

Updated August 3, 2022

The goals for FY 2020-2021 budget as well as objectives for each of the goals are listed below.

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

**Objectives for Goal 1:**

- 1.1 Maintain a 90-day cash reserve in General, Water and Sewer, and Solid Waste funds.  
**Manager's Response: The City is maintaining over the 90-day cash reserve requirement.**
- 1.2 Earn an unmodified opinion on the annual audit for FY 2021.  
**Manager's Response: The audit was presented at the March 16 Council Meeting. The auditor provided an unmodified opinion on the audit.**
- 1.3 Earn the Government Finance Officers Association Distinguished Budget Presentation Award FY 2020-2021.  
**Manager's Response: The City received the GFOA Distinguished Budget Presentation Award for the FY 2020-2021 budget.**
- 1.4 Earn the Government Finance Officers Association Certificate of Achievement for Excellence in Financial Reporting FY 2019-2020.  
**Manager's Response: The audit was presented at the March 16 Council Meeting. The staff has completed the financial report as requested by GFOA.**
- 1.5 Earn five stars for transparency from the Texas Comptroller.  
**Manager's Response: The City is maintaining the five transparency stars.**

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

**Objectives for Goal 2:**

- 2.1 Replace doors at the airport terminal.  
**Manager's Response: The fund originally set aside for the new doors had to be used to replace a roof on one of the City-owned hangars. We have been approved for a non-competitive grant that is being used to install the doors. This project is moving forward with a small delay to complete the grant paperwork. The doors should arrive in the next two weeks.**
- 2.2 Start improvements on Runway 18-36 and Taxiways Alpha, Echo, Delta, Bravo, and Charlie.  
**Manager's Response: TXDOT has negotiated a deal with the engineers. The cost of the design has been reduced from \$250,000 to \$147,400. Engineering should be done by the end of the summer. Construction is expected to begin in the fall.**
- 2.3 Complete construction process for Transfer Station Phase 1 (see Goals 3.2 and 5.2).  
**Manager's Response: Engineering has been completed and AUI has been awarded the construction bid. AUI is working on the project at this time. They have completed site grading. The office, parks building, and truck wash are vertical at this time. The amended permit for the site has been declared administratively complete. We will go through the public notification process at this time for the permit.**
- 2.4 Complete reconstruction of Broadway Street (Taylor to Grand), Bird Street (Culberson to Hancock), Hancock (Bird to Broadway), and Woods.  
**Manager's Response: Lynn Vessels has been contracted to complete the construction on these streets and utilities. Construction is complete on Hancock and Bird. Utility work on Broadway is complete. The street has been excavated. Fill and lime stabilization should be completed by next week. This job has been plagued with delays. Vessels has declared force majeure because of pipe material issues coming from the gulf coast (hurricane). Concrete plants could not get enough cement (COVID supply chain issues) to provide the needed amount of concrete for the job, so the job had to be done in sections. Freddy's has**

**purchased the land on the corner of Woods and I-35. Council will be able to approve a change order to get Woods Street constructed at the August 3<sup>rd</sup> meeting. Freddy's has pulled a construction permit and is expect to start construction in October. They are having trouble organizing work crews for construction.**

2.5 Complete Street and Utility Maintenance Program study.

**Manager's Response: The City Council approved the plan at the April 6<sup>th</sup> Council Meeting.**

2.6 Complete sanitary sewer collection system study.

**Manager's Response: The City Council approved the plan at the April 6<sup>th</sup> Council Meeting.**

2.7 Complete water system master plan.

**Manager's Response: The City Council approved the plan at the April 6<sup>th</sup> Council Meeting.**

2.8 Complete thoroughfare/sidewalk plan.

**Manager's Response: The City Council approved the plan at the April 6<sup>th</sup> Council Meeting.**

2.9 Complete impact fee study.

**Manager's Response: The master plans were approved on April 6, 2021. The City Council held a public hearing and approved the Land Use Assumptions and Capital Improvements Plan on May 18, 2021. Council held a public hearing and approved the impact fees on July 6, 2021.**

### **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).

**Manager's Response: Twenty-two (22) structures have been demolished, while 22 structures are on the demolition list. One (1) structure has been remodeled per BSC order. Nine (9) structures are being remodeled per BSC orders.**

3.2 Complete construction process for Transfer Station Phase 1 (see Goals 2.3 and 5.2).

**Manager's Response: See Goal 2.3**

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

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

4.1 Install 1,000 radio read water meters.

**Manager's Response: The meters have been installed.**

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

**Manager's Response: The City has not held any trainings this year for improved efficiencies. Staff, however, has completed two 5S audit of City departments. 5S is the basis of Lean-Sigma. The staff will continue these audits on a quarterly basis.**

4.3 Start three additional Lean Sigma Projects.

**Manager's Response: Staff is currently working on two projects. The first project is to determine if a leasing program or a different car rotation is more efficient for the City. The second project is robotic lawn mowers at the cemetery. The autonomous lawn mower project is expected to expand to other projects for additional facilities such as parks and fire stations. Staff has started evaluating how the City replaces HVAC units at its facilities.**

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

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

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

**Manager's Response: The City has provided a Tax Abatement to IFS for maintaining 140 jobs and hiring 20 additional people. The Council approved a deal between the GEDC and Strategic Rail for the sale of Gateway Industrial Park. Strategic Rail will create a rail park for development.**

- 5.2 Complete construction process for Transfer Station Phase 1 (see Goals 2.3 and 3.2).  
**Manager's Response: See Goal 2.3**

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

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

**Objectives for Goal 7**

- 7.1 Utilize the Hotel Occupancy Tax to 1) promote City operated tourist attractions, such as the Frank Buck Zoo, 2) support the Chamber of Commerce's tourism program, and 3) provide support for local historic buildings, museums, and the arts.  
**Manager's Response: Contracts have been signed with all entities that will received HOT funds during FY 2021.**
- 7.2 Partner with local non-profit organizations to provide cultural and recreational opportunities for locals and tourists when it is more cost effective than being the sole provider of the service.  
**Manager's Response: Contracts have been signed with the organizations that have been approved for HOT Funds. The Council has also approved funds for Stanford House, Boys and Girls Club, CASA, Abigail's Arms, Tri-County Senior Nutrition, MHMR Services of Texoma, and Noah's Ark.**
- 7.3 Support the financing of the Medal of Honor Museum.  
**Manager's Response: The State Legislature approved \$5 million for NCTC to build a Medal of Honor Museum.**

**\*Note: The City continues to see disruptions in the supply chain for items ranging from concrete to pumps. The City has a couple of Solid Waste trucks down and the Police Department has one 2020 car out of service (3 months) because we are unable to obtain a gasket. We are starting to have this same issue with another 2020 Police unit. We are maintaining our equipment, but it is taking us much more time to get parts. We are once again having employees impacted by the COVID virus. Staff is researching new protocols for exposure for vaccinated employees.**

## **Draft Major Goals for Fiscal Year 2021-2022**

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

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

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

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

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

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

- 2.1 Complete improvements on Runway 18-36 and Taxiways Alpha, Echo, Delta, Bravo, and Charlie.
- 2.2 Complete construction process for Transfer Station Phase 1 & 2 (see Goals 3.2 and 5.2).
- 2.3 Remodel airport conference room. (Tenant interested in renting the space.)
- 2.4 Complete construction of Woods Street.
- 2.5 Engineer the reconstruction of Modrall (R006 - Red River & Lindsay), Field (part R146 - Potter and Perry) and Wine (R100 – Broadway & Garnett).
- 2.6 Seal streets that are identified in G2 (central portion of the City) and G3 (southern portion of the City).
- 2.7 Mill and overlay Bonner, Quail Run, Fox Hollow & Dove (N04); Aspen, Maplewood, & Cypress (N33 & N39); and Locust & Morningside (N18).
- 2.8 Abandon Cole Street Lift Station.
- 2.9 Design and begin construction on tertiary disc filter treatment and ultraviolet disinfection at the wastewater treatment plant.
- 2.10 Replace water valve on Hillcrest and install phase one of the 12" water line on Bonner Road (see Goal 6.2).
- 2.11 Complete engineering on Civic Center expansion.
- 2.12 Complete engineering on new Fire Station #2.

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

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

- 3.1 Bring 20 substandard structures into compliance with City codes (see Goal 6.1).
- 3.2 Complete construction process for Transfer Station Phase 1 & 2 (see Goals 2.2 and 5.2).

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

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

- 4.1 Install 750 radio read water meters and one receiver.
- 4.2 Install LED lights (first floor of City Hall and section of downtown street lights).
- 4.3 Replace three (3) AC units at the Public Safety Building and one (1) unit at City Hall.
- 4.4 Train staff on basic skills, overall City operations, and how to apply Lean Sigma to City operations for improved efficiencies.
- 4.5 Start three additional Lean Sigma Projects.

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

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

**Objectives for Goal 6:**

- 6.1 Bring 20 substandard structures into compliance with City codes (see Goal 3.1).
- 6.2 Replace water valve on Hillcrest and install phase one of the 12" water line on Bonner Road (see Goal 2.10).
- 6.3 Complete engineering on Fire Station #2 (see Goal 2.12).

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

**Objectives for Goal 7:**

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

## **THE BUDGET PROCESS**

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

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

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

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

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

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

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

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

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

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

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

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

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

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

### Budget Calendar FY 2022

Date	Action	Responsible
4/16/2021	Prepare and distribute budget request forms to departments	City Manager/ Controller
5/10/2021	Prepare revenue estimates and submit to City Manager	Finance Director
5/10/2021	Submit budget requests to City Manager	Staff
5/15/2021	Council Budget Workshop	Council/ City Manager
6/25/2021	Compile Requests and submit budget draft	City Manager
7/10/2021	Council and Staff Budget Workshop	Council/ Staff
8/3/2021	Consider tax rate and schedule public hearings	Council
8/6/2021	File proposed budget with City Secretary	Controller
9/7/2021	Public Hearing on Budget and Tax Rate	Council
9/7/2021	Adopt Budget and Tax Rate Ordinances	Council
10/1/2021	Budget becomes effective	Staff

## THE HISTORY OF GAINESVILLE

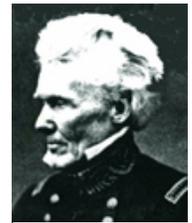
Gainesville, the county seat of Cooke County, is in the approximate geographic center of the county on Interstate 35 located approximately 67 miles north of Dallas. In 1841, W.S. Peters and associates signed their first contract with the Republic of Texas “which provided that within three years, they 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%
2019	16,605	3.77%
2020	17,703	6.61%
2021	17,735	0.18%

### Census and Demographics

The following information for the City of Gainesville is taken from the Texas hometown locator.

Population Characteristics: Male 49.9% Female 50.9%  
 0-18 yrs. Old 36.9% 19-64 yrs. old 49.2%; 65 yrs. and over 13.9%  
 Median age: 34 years  
 Median Household Income: \$44,753  
 Per Capital Income: \$20,574

### Gainesville Employment

Gainesville continues to have an unemployment rate lower than the state of Texas and the Nation at 3.7%. The following chart shows the top ten employers in 2020 in Gainesville.

<u>Name</u>	<u>Industry</u>	<u>Number of Employees</u>
WinStar Casino (1)	Gaming Center	Approximately 2,000
Safran Seats USA	Aerospace Manufacturing	1,250
North Central Texas College	Higher Education	890
Gainesville ISD	School System	437
Wal-Mart	Retail	396
Gainesville State School	Youth Detention	359
North Texas Medical Center	Health Care	290
Cooke County	Government	275
City of Gainesville	Government	232
Orteq Energy Services	Energy: Oil and Gas	160

(1) WinStar is located about six miles to the north of Gainesville and has over 750 employees that live in the City.

(2) US Census.gov/quickfacts

### 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 with an enrollment of approximately 3,061 students. 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. 78.5%

## GENERAL INFORMATION ABOUT GAINESVILLE (continued)

or higher, and 4.9% have a professional or graduate degree.

### **Property Tax Rate**

The property tax rate for the City has slightly decreased to \$0.672100 per \$100 assessed property value over FY 2021. The overlapping tax rate for the City for 2021 is 2.48800 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 are:

<b>Name of Taxpayer</b>	<b>Product</b>	<b>Market Value</b>	<b>Taxable % of Total</b>
Tyler Bluff Wind LLC	Energy	90,119,851	18.3%
Wolf Ridge Wind LLC	Energy	81,204,503	16.5%
	Aerospace		
Safran Seats USA LLC (Zodiac)	Manufacturing	54,540,820	11.1%
Wild Cat Creek Wind Farm	Energy	50,325,004	10.2%
Oncor Electric Delivery Co	Utilities	49,547,520	10.1%
BT Cooke Solar LLC	Energy	46,861,189	9.5%
EOG Resources Inc.	Energy	32,553,312	6.6%
Building Materials Corp of America (BMCA)	Manufacturing	30,667,352	6.2%
Los Solar Acquisition, LLC	Energy	30,484,000	6.2%
BNSF Railway CO	Distribution	24,969,483	5.1%

### **Parks and Recreation**

The City of Gainesville has 246 developed acres of park land and 40 acres undeveloped. The parks include baseball/softball fields, an outdoor aquatic center, pavilions, playground equipment, miniature train with a 50-rider capacity, picnic tables, park benches, outdoor basketball courts, a 45 acre fully irrigated soccer complex, hike and bike trails, a skateboard park, a dog park, and a newly established Medal of Honor park, dedicated to Medal of Honor recipients, that opened in April 2015. Gainesville is also home to the Frank Buck Zoo, the world's only Frank Buck exhibit and 12.5 acres of landscaped area dedicated to housing and exhibiting a collection of over 150 animals. The Zoo offers numerous educational programs for adults and children alike and also has a large gift shop with something for everyone. An eighteen-hole municipal golf course is open year round. Gainesville has a beautiful Civic Center.

### **Cultural**

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

## **GENERAL INFORMATION ABOUT GAINESVILLE (continued)**

and the First State Bank Center for the Performing Arts located at North Central Texas College.

### **Police**

The Gainesville Police Department is a progressive and proactive organization with a staff of 56 (fifty-six) which includes 42 (forty-two) sworn officers and 14 (fourteen) civilians along with 1 (one) canine. The Police Department has focused resources on community relations and maintaining a safer community. Training is crucial to these programs so the Department has an ongoing program to keep staff up to date with the latest techniques while meeting legislative requirements. The Police Department sponsors a Citizens Police Academy which is an 11-week program that provides an in-depth overview of police operations. In addition to the Citizens Police Academy, the Department participates in numerous community outreach events throughout the year. These programs foster positive relationships between Department personnel and the community. The Police Department effectively uses various programs and technologies to enhance the level of service provided to the community. Examples of these programs and technologies include criminal activity intelligence meetings, the canine program, and a citywide camera system that can provide real-time images of activity along with archived video which can provide valuable information for criminal investigations, suspect identification, and successful prosecution. These programs serve as force multipliers that increase the level of customer service provided by the Police Department.

### **Fire**

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

### **Transportation**

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

### **Area Attractions**

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

**CITY OF GAINESVILLE  
BUDGET 2021-2022  
SCHEDULE OF PERSONNEL SUMMARY**

	ACTUAL 2017-2018	ACTUAL 2018-2019	ACTUAL 2019-2020
<b>GENERAL FUND</b>			
Full Time	158	158	161
Part Time	1	1	1
Part Time (Temporary/Seasonal)	42	45	45
<b>TOTAL GENERAL FUND</b>	201	204	207
<b>GOLF COURSE FUND</b>			
Full Time	5	5	5
Part Time	2	2	2
Part Time (Temporary/Seasonal)	0	0	0
<b>TOTAL GOLF COURSE FUND</b>	7	7	7
<b>WATER AND SEWER UTILITY FUND</b>			
Full Time	36	35	35
Part Time	0	0	0
Part Time (Temporary/Seasonal)	0	0	0
<b>TOTAL WATER AND SEWER UTILITY FUND</b>	36	35	35
<b>AIRPORT FUND</b>			
Full Time	2	2	2
Part Time	1	1	1
Part Time (Temporary/Seasonal)	0	0	0
<b>TOTAL AIRPORT FUND</b>	3	3	3
<b>STORMWATER UTILITY FUND</b>			
Full Time	2	2	2
Part Time	0	0	0
Part Time (Temporary/Seasonal)	0	0	0
<b>TOTAL STORMWATER UTILITY FUND</b>	2	2	2
<b>SOLID WASTE FUND</b>			
Full Time	15	15	16
Part Time	0	0	0
Part Time (Temporary/Seasonal)	0	0	0
<b>TOTAL SOLID WASTE FUND</b>	15	15	16
<b>ALL FUNDS TOTALS</b>			
<b>Total Full Time</b>	218	217	221
<b>Total Part Time</b>	4	4	4
<b>Total Part Time (Temporary/Seasonal)</b>	42	45	45
<b>TOTAL ALL FUNDS</b>	264	266	270

EXPLANATION OF CHANGES:

Eliminated 3 temporary/seasonal Maintenance Workers in Cemetery



**FY 2022-2026  
FIVE YEAR  
CAPITAL IMPROVEMENT PROGRAM**

## **Impact of Capital Projects**

Gainesville will invest \$21.06 million in capital projects during FY 2022. The operating funds for the FY 2022 budget cover \$7.40 million in capital expenditures, while debt service, long-term contracts, and project funds established from previous budgets will cover \$13.66 million.

In order to further understand the impacts of Gainesville's capital projects on the FY 2022 budget, the city's standards for capital are presented. The impacts of capital projects are shown for each fund that includes capital projects or equipment. Finally, the significant non-recurring capital projects are described.

### **Definitions**

#### Capital

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

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

#### Recurring Capital

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

#### Non-Recurring Capital

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

### **Impact of Capital Projects on FY 2022 Operating Funds**

Gainesville is budgeting \$7.40 million for capital, which represents 23.51% of the FY 2022 operation's budget (\$31.48 million not including debt or capital purchases). Since the city uses fund accounting, it is imperative to examine the impact of these capital expenditures on each individual fund. Please see the table on the next page for details.

<b>Impact of Capital on FY 2022 Budget</b>			
<b>Fund</b>	<b>Operating Budget</b>	<b>Capital Expenditures</b>	<b>Percent of Operating Budget</b>
General Fund	\$19,061,596	\$574,769	3.02%
Water and Sewer Fund	\$9,237,156	\$2,899,618	31.39%
Airport Fund	\$1,171,392	\$75,000	6.40%
Solid Waste Fund	\$4,164,185	\$279,184	6.70%
Stormwater Fund	\$702,555	\$175,000	24.91%
Golf Fund	\$396,547	\$0	0.00%
Assigned Fund	\$3,410,847	\$3,399,000	99.65%

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

### **Significant Capital Projects**

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

#### Airport Runway and Taxiway

The Gainesville Municipal Airport has a runway and taxiways that are starting to deteriorate and need capital maintenance to increase the longevity and provide for safety. This project will provide for an overlay of the runway, while the taxiways will be crack sealed and slurry sealed. Both the runways and taxiways will be remarked.

This project is estimated to cost \$4.33 million with the City funds covering \$100,000 and TXDOT providing a \$4.23 million grant.

#### Civic Center Expansion

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

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

#### Fire Station #2

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

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

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

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

The FY 2022 budget includes \$834,000 of funding from the Assigned Fund to pay for sealing 103,433 sq. yards of streets. The Assigned Fund will also cover \$2,579,000 of the cost of milling and overlaying 35,246 sq. yards of roadway. The City will use \$2,325,000 to reconstruct streets (7,259 sq. yards) and utilities on portions of Modrall, Wine, Tennie, and Field streets

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

#### Transfer Station

The station is responsible for taking in all solid waste and recyclable material. The material is placed in long-haul trucks and delivered to the landfill or a material recovery facility. The facility is 27 years old and is not conducive for modern equipment that is being utilized to transport refuse.

This project will rearrange the layout of the current transfer station. This will improve the flow of equipment into and out of the facility. The transfer station building will be enlarged to accommodate larger equipment and additional waste. The current offices will have to be demolished and moved to the front of the property to make room for the expanded transfer building. The cost for the new facility is \$4.7 million (\$2.23 million will be spent in FY 2022) all of which comes from bonds sold in FY 2018.

## Gainesville’s Fiscal Year 2022 Five-Year Capital Improvement Program

### Introduction

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

### Purpose

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

### Capital Improvement Program Development Process

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

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

<b>Table 1: Capital Improvement Program Timetable</b>	
Key Dates	Process
February	Department Directors instructed to start meeting with advisory boards to review individual plans.
April	Department Directors provide City Manager with CIP for their individual department.
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 next CIP.

**Public Participation**

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

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

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

**Prioritization Methodology**

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

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

## **Definitions**

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

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

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

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

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

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

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

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

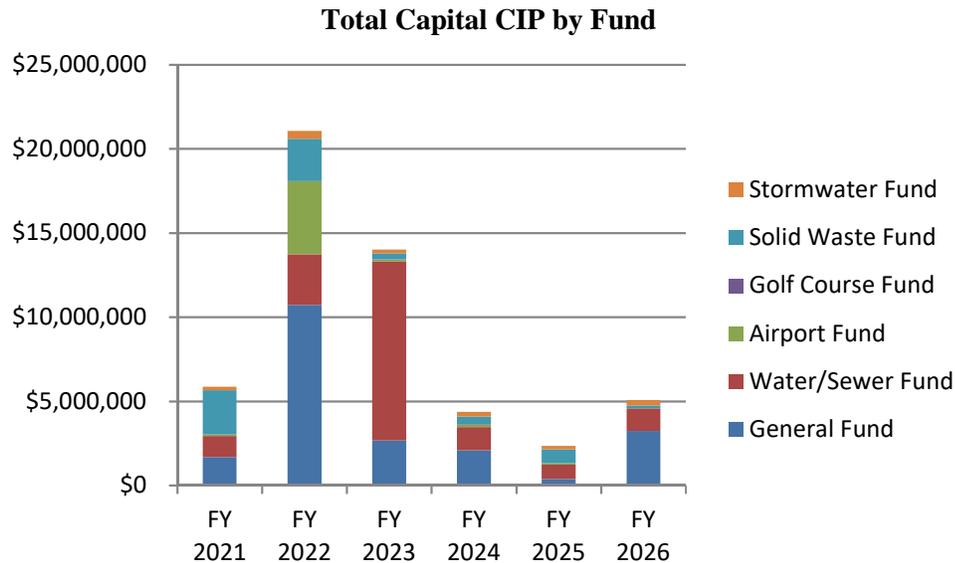
Work-in-progress (WIP). The implementation of the CIP is handled with the use of project accounting asset accounts called work-in-progress (WIP) until the project is closed and the project becomes a completed asset account.

**Executive Summary**

The CIP outlines \$52.73 million worth of capital expenditures for FY 2021 – FY 2026 as shown by fund in Table 3. The total expenditure is divided into two main categories of recurring at \$11.92 million (22.61%) and non-recurring at \$40.81 million (77.39%). The chart below shows the impact annually of the CIP by fund. Additional details on the CIP are shown in the Recurring Capital and Non-Recurring Capital sections to follow.

<b>Fund</b>	<b>FY 2021</b>	<b>FY 2022</b>	<b>FY 2023</b>	<b>FY 2024</b>	<b>FY 2025</b>	<b>FY 2026</b>
General Fund	\$1,691,000	\$10,714,000	\$2,657,000	\$2,080,000	\$382,000	\$3,237,000
Water/Sewer Fund	\$1,233,000	\$3,017,000	\$10,660,000	\$1,384,000	\$838,000	\$1,337,000
Airport Fund	\$79,000	\$4,348,000	\$87,000	\$142,000	\$95,000	\$0
Golf Course Fund	\$19,000	\$0	\$15,000	\$40,000	\$0	\$0
Solid Waste Fund	\$2,628,000	\$2,510,000	\$373,000	\$445,000	\$814,000	\$166,000
Stormwater Fund	\$205,000	\$475,000	\$214,000	\$285,000	\$225,000	\$335,000
<b>Fiscal Year Totals</b>	<b>\$5,855,000</b>	<b>\$21,064,000</b>	<b>\$14,006,000</b>	<b>\$4,376,000</b>	<b>\$2,354,000</b>	<b>\$5,075,000</b>

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

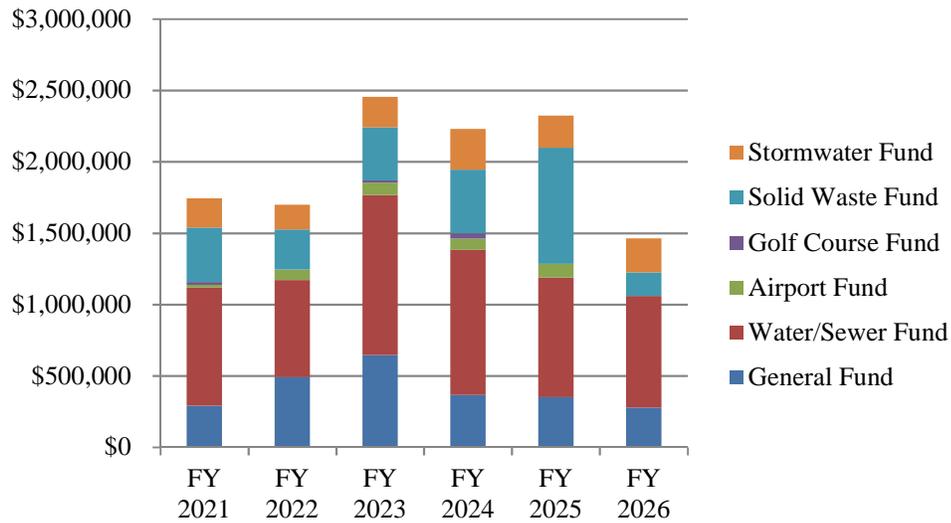


Note: This chart shows the funds in which the assets will be recognized.

### Recurring Capital

Recurring capital expenditures are those capital items that are included in almost every budget such as vehicles, technology, equipment, street maintenance, and utility maintenance. A more specific definition can be found in the Definition Section. The total recurring capital expenditure for FY 2021 – FY 2026 is \$11.92 million (see Table 4 on the next page for details). The stack chart below shows the recurring capital expenses per year by fund. Some of the projects shown in Table 4: Recurring Capital Outlays have the acronym “WIP” or the word “Complete,” meaning it is either a work-in-progress or the project has been completed.

**Recurring Capital Outlay  
by Year and Fund**



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

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<b>Table 4: Recurring Capital Outlays</b>			
<b>General Fund Recurring Capital Outlays</b>			
<b>Administration/Building Operations</b>			
2023	LED Lights	\$20,000	2023 Gen. Fund M&O Budget
<b>Subtotal</b>		<b>\$20,000</b>	
<b>Cemetery</b>			
2021 WIP	Flat Bed Dump Truck	\$45,000	2021 Assigned Fund
2025	Truck	\$55,000	2025 Gen. Fund M&O Budget
<b>Subtotal</b>		<b>\$100,000</b>	
<b>Civic Center</b>			
2022	Window Replacement	\$35,000	2022 Gen. Fund M&O Budget
2025	Replace HVAC	\$70,000	2025 Gen. Fund M&O Budget
<b>Subtotal</b>		<b>\$105,000</b>	
<b>Fire Department/Emergency Management</b>			
2021 Complete	Battalion Chief Vehicle	\$55,000	2021 Assigned Fund
2022	Truck	\$55,000	2022 Gen. Fund M&O Budget
2024	Truck	\$47,000	2024 Gen. Fund M&O Budget
2024	Extrication Tools	\$45,000	2024 Gen. Fund M&O Budget
2026	Truck	\$55,000	2026 Gen. Fund M&O Budget
2026	Rescue Boat	\$35,000	2026 Gen. Fund M&O Budget
<b>Subtotal</b>		<b>\$292,000</b>	
<b>Garage</b>			
NA	NA	\$0	NA
<b>Subtotal</b>		<b>\$0</b>	
<b>Information Technology</b>			
2022	Replacement HP Computers	\$21,000	2022 Gen. Fund M&O Budget
2022	Hyper Converged Infrastructure	\$54,000	2022 Gen. Fund M&O Budget
2023	Microsoft Server Based Upgrade	\$45,000	2023 Gen. Fund M&O Budget
2023	Laptops for PD Units	\$55,000	2023 Gen. Fund M&O Budget
2024	Replace Public Safety Computers	\$25,000	2024 Gen. Fund M&O Budget
2024	Microsoft Upgrade	\$46,000	2024 Gen. Fund M&O Budget
2025	APC Battery Backup Replacements	\$18,000	2025 Gen. Fund M&O Budget
2026	Replace Non-Public Safety Computers	\$48,000	2026 Gen. Fund M&O Budget
<b>Subtotal</b>		<b>\$312,000</b>	
<b>Parks and Recreation</b>			
2021 WIP	Riding Mower	\$16,000	2021 Gen. Fund M&O Budget

2022	Riding Mower	\$18,000	2022 Gen. Fund M&O Budget
2022	Leonard Park Road Improvements	\$20,000	2022 Gen. Fund M&O Budget
2022	Side-by-Side	\$10,000	2022 Gen. Fund M&O Budget
2023	Pecan Creek Park Amenities	\$10,000	2023 Gen. Fund M&O Budget
2023	Home Grown Hero Walking Trail	\$15,000	2023 Gen. Fund M&O Budget
2023	Side-by-Side	\$11,000	2023 Gen. Fund M&O Budget
2023	Riding Mower	\$18,000	2023 Gen. Fund M&O Budget
2026	Mower	\$18,000	2026 Gen. Fund M&O Budget
<b>Subtotal</b>		<b>\$136,000</b>	
<b>Police Department</b>			
2021 WIP	Fleet Vehicles: Patrol Units (2) and CID Unit (1)	\$112,000	2021 Assigned Fund
2021 Complete	Animal Control Vehicle	\$36,000	2021 Assigned Fund
2021 WIP	HVAC	\$17,000	2021 Gen. Fund M&O Budget
2022	Fleet Vehicles: Patrol Units (3) and CID Unit (1)	\$167,000	2022 Gen. Fund M&O Budget
2022	HVAC/Building Repair (MRAP Storage)	\$36,000	2022 Gen. Fund M&O Budget
2023	HVAC	\$21,000	2023 Gen. Fund M&O Budget
2023	Mobile and Body Cameras	\$233,000	Lease Payments (5 years)
2023	Fleet Vehicles: Patrol Units (2) and CID Unit (1)	\$122,000	2023 Gen. Fund M&O Budget with transfer from Assigned Fund
2023	Rifle-Resistant Armor	\$29,000	2023 Gen. Fund M&O Budget
2024	HVAC	\$21,000	2024 Gen. Fund M&O Budget
2024	Fleet Vehicles: Patrol Units (3) and CID Unit (1)	\$172,000	2024 Gen. Fund M&O Budget
2025	HVAC	\$21,000	2025 Gen. Fund M&O Budget
2025	Tactical Team Body Armor	\$26,000	2025 Gen. Fund M&O Budget
2025	Fleet Vehicles: Patrol Units (2) and CID Unit (1)	\$122,000	2025 Gen. Fund M&O Budget
2026	Fleet Vehicles: Patrol Units (2) and CID Unit (1)	\$122,000	2026 Gen. Fund M&O Budget
<b>Subtotal</b>		<b>\$1,257,000</b>	
<b>Streets</b>			
2021 Complete	Riding Mower	\$10,000	2021 Gen. Fund M&O Budget
2022	Truck	\$48,000	2022 Gen. Fund M&O Budget

2025	Double Drum Roller	\$40,000	2025 Gen. Fund M&O Budget
<b>Subtotal</b>		<b>\$98,000</b>	
<b>Zoo</b>			
2022	Compact Tractor	\$27,000	2022 Gen. Fund M&O Budget
2023	Paint Interior of Entry Building	\$25,000	2023 Gen. Fund M&O Budget
2023	Utility Vehicle	\$11,000	2023 Gen. Fund M&O Budget
2023	Truck	\$30,000	2023 Gen. Fund M&O Budget
2024	Zero Turn Mower	\$11,000	2024 Gen. Fund M&O Budget
<b>Subtotal</b>		<b>\$104,000</b>	
<b>General Fund Total</b>		<b>\$2,424,000</b>	

<b>Water and Sewer Fund Recurring Capital Outlays</b>			
Year	Project	Project Cost	Funding
<b>Administration</b>			
2023	Install Gas, Heaters, and Water Streets Building	\$25,000	2023 Water & Sewer Budget
2024	Paint Public Works and Motor Pool Buildings	\$85,000	2024 Water & Sewer Budget
<b>Subtotal</b>		<b>\$110,000</b>	
<b>Customer Service</b>			
NA	NA	\$0	NA
<b>Subtotal</b>		<b>\$0</b>	
<b>Wastewater Collection</b>			
2021 Complete	Truck	\$48,000	2021 Water & Sewer Budget
2021 Reprioritized	Creek Crossing	\$30,000	2021 Water & Sewer Budget
2021 WIP	Manhole Rehab	\$28,000	2021 Water & Sewer Budget
2022	Manhole and new sewer line	\$70,000	2022 Water & Sewer Budget
2023	Dump Truck	\$140,000	2023 Water & Sewer Budget
2023	Sanitary Creek Crossing	\$30,000	2023 Water & Sewer Budget
2023	Manhole Rehab/I & I Reduction	\$28,000	2023 Water & Sewer Budget
2024	Truck	\$40,000	2024 Water & Sewer Budget
2024	Mini-Esca. & Trailer	\$35,000	2024 Water & Sewer Budget
2024	Manhole Rehab/I & I Reduction	\$38,000	2024 Water & Sewer Budget
2025	Manhole Rehab/I & I Reduction	\$68,000	2025 Water & Sewer Budget
2026	Vac Truck	\$375,000	2026 Water & Sewer Budget
2026	Manhole Rehab/I & I Reduction	\$38,000	2026 Water & Sewer Budget
<b>Subtotal</b>		<b>\$968,000</b>	

<b>Wastewater Pretreatment</b>			
2022	Truck	\$30,000	2022 Water & Sewer Budget
<b>Subtotal</b>		<b>\$30,000</b>	
<b>Wastewater Treatment Plant</b>			
2021 Complete	Perimeter Security Fence	\$82,000	2021 Water & Sewer Budget
2023	Demo Headworks	\$20,000	2023 Water & Sewer Budget
2023	Instrumentation in Aerobic Digester	\$20,000	2023 Water & Sewer Budget
2023	Truck	\$34,000	2023 Water & Sewer Budget
2024	Demolish old primary	\$83,000	2024 Water & Sewer Budget
2025	Permit Renewal	\$25,000	2025 Water & Sewer Budget
<b>Subtotal</b>		<b>\$264,000</b>	
<b>Water Distribution</b>			
2021 Complete	Mini-Ex & Heavy Duty Utility Trailer	\$35,000	2021 Water & Sewer Budget
2021 Complete	Fire Hydrants	\$20,000	2021 Water & Sewer Budget
2021 Complete	Mower	\$10,000	2021 Water & Sewer Budget
2021 Complete	AMR Water Meters	\$285,000	2021 Water & Sewer Budget
2022	Fire Hydrants	\$20,000	2022 Water & Sewer Budget
2022	Line Stops	\$40,000	2022 Water & Sewer Budget
2022	AMR Water Meters	\$250,000	2022 Water & Sewer Budget
2023	Truck	\$48,000	2023 Water & Sewer Budget
2023	Fire Hydrants	\$20,000	2023 Water & Sewer Budget
2023	AMR Water Meters	\$200,000	2023 Water & Sewer Budget
2024	AMR Water Meters	\$350,000	2024 Water & Sewer Budget
2024	Fire Hydrants	\$20,000	2024 Water & Sewer Budget
2024	Line Stops	\$40,000	2024 Water & Sewer Budget
2025	AMR Water Meters	\$250,000	2025 Water & Sewer Budget
2025	Fire Hydrants	\$20,000	2025 Water & Sewer Budget
2025	Backhoe & Trailer	\$100,000	2025 Water & Sewer Budget
2026	Fire Hydrants	\$20,000	2026 Water & Sewer Budget
<b>Subtotal</b>		<b>\$1,728,000</b>	
<b>Water Production</b>			
2021 WIP	Upgrade SCADA Well 10A	\$46,000	2021 Water & Sewer Budget
2021 Complete	Tank Maintenance	\$155,000	2021 Water & Sewer Budget

2022	Tank Maintenance	\$159,000	2022 Water & Sewer Budget
2022	Well Site SCADA	\$21,000	2022 Water & Sewer Budget
2023	Tank Maintenance	\$222,000	2023 Water & Sewer Budget
2024	Truck	\$60,000	2024 Water & Sewer Budget
2024	Tank Maintenance	\$222,000	2024 Water & Sewer Budget
2025	Tank Maintenance	\$259,000	2025 Water & Sewer Budget
2025	Site #6 Fence	\$57,000	2025 Water & Sewer Budget
2026	Tank Maintenance	\$259,000	2026 Water & Sewer Budget
<b>Subtotal</b>		<b>\$1,460,000</b>	
<b>Moss Lake</b>			
2021 WIP	Motor & Pump Replacement #9	\$89,000	2021 Water & Sewer Budget
2022	Chemical Feed System	\$90,000	2022 Water & Sewer Budget
2023	Well Site #3 Improvements	\$264,000	2023 Water & Sewer Budget
2023	Trident Filters/Clarifiers	\$70,000	2023 Water & Sewer Budget
2024	Tractor	\$28,000	2024 Water & Sewer Budget
2024	Zero Turn Mower	\$15,000	2024 Water & Sewer Budget
2025	VFD	\$44,000	2025 Water & Sewer Budget
2025	Poly Blend Feed System	\$15,000	2025 Water & Sewer Budget
2026	TOC Analyzer	\$30,000	2026 Water & Sewer Budget
2026	Truck	\$60,000	2026 Water & Sewer Budget
<b>Subtotal</b>		<b>\$705,000</b>	
<b>Water and Sewer Total</b>		<b>\$5,265,000</b>	

<b>All Other Funds Recurring Capital Outlays</b>			
<b>Airport</b>			
2021 WIP	Replace Terminal Doors	\$20,000	2021 Airport Budget (\$10,000)/RAMP (\$10,000)
2022	Drainage for 200 Series Hangar	\$25,000	2022 Airport Budget (\$12,500)/RAMP (\$12,500)
2022	Remodel Conference Room	\$20,000	2022 Airport Budget (\$10,000)/RAMP (\$10,000)
2022	Asphalt Repair TWY B	\$20,000	2022 Airport Budget (\$10,000)/RAMP (\$10,000)
2022	Riding Lawn Mower	\$10,000	2022 Airport Budget
2023	Entrance Gate	\$20,000	2023 Airport Budget (\$10,000)/RAMP (\$10,000)
2023	Fuel Containment Pad	\$20,000	2023 Airport Budget (\$10,000)/RAMP (\$10,000)
2023	Pave Terminal Parking Lot	\$27,000	2023 Airport Budget (\$13,500)/RAMP (\$13,500)

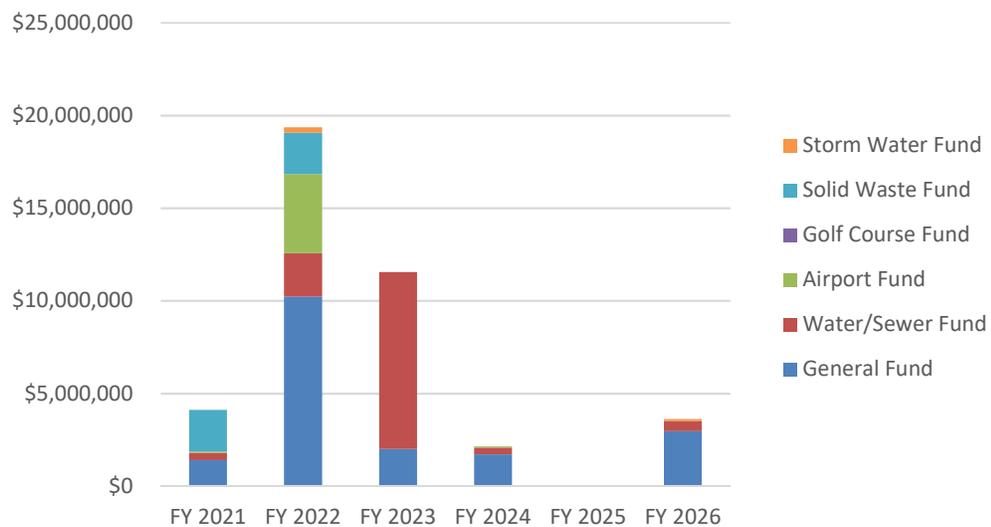
2023	Electric Power Cart	\$20,000	2023 Airport Budget
2024	Runway 18-36 RPZ	\$65,000	2024 Airport Budget (\$6,500)/Grant (\$58,500)
2024	4 Wheel Utility Vehicle	\$12,000	2024 Airport Budget
2025	Maintenance Shop	\$75,000	2025 Airport Budget
2025	New AvGas Fuel Pump	\$20,000	2025 Airport Budget (\$10,000)/RAMP (\$10,000)
<b>Subtotal</b>		<b>\$354,000</b>	
<b>Golf Course Fund</b>			
2021 Complete	Finish Mower	\$19,000	2021 Golf Budget
2023	Zero Turn Mower	\$15,000	2023 Golf Budget
2024	Rough Mower	\$40,000	2024 Golf Budget
<b>Subtotal</b>		<b>\$74,000</b>	
<b>Solid Waste Fund</b>			
2021 WIP	Residential Automated Truck	\$333,000	2021 Solid Waste Budget
2021 Complete	Carts/Containers	\$48,000	2021 Solid Waste Budget
2022	Roll-Off Truck	\$212,000	2022 Solid Waste Budget
2022	Off Road Utility Vehicle	\$9,000	2022 Solid Waste Budget
2022	Carts/Containers	\$58,000	2022 Solid Waste Budget
2023	Semi-Tractor and Trailer	\$315,000	2023 Solid Waste Budget
2023	Carts/Containers	\$58,000	2023 Solid Waste Budget
2024	Grappler Truck	\$70,000	2024 Solid Waste Budget
2024	Residential Side Load	\$317,000	2024 Solid Waste Budget
2024	Carts/Containers	\$58,000	2024 Solid Waste Budget
2025	Commercial Front Load	\$314,000	2025 Solid Waste Budget
2025	Excavator Track-Hoe	\$187,000	2025 Solid Waste Budget
2025	Loader	\$255,000	2025 Solid Waste Budget
2025	Carts/Containers	\$58,000	2025 Solid Waste Budget
2026	Skid Loader	\$108,000	2026 Solid Waste Budget
2026	Carts/Containers	\$58,000	2026 Solid Waste Budget
<b>Subtotal</b>		<b>\$2,458,000</b>	
<b>Stormwater Fund</b>			
2021 Complete	Boom Mower	\$155,000	2021 Storm Water Budget
2021 WIP	Drainage Way	\$50,000	2021 Storm Water Budget
2022	Backhoe	\$125,000	2022 Storm Water Budget
2022	Drainage Way	\$50,000	2022 Storm Water Budget

2023	Skid Steer	\$112,000	2023 Storm Water Budget
2023	Truck	\$52,000	2023 Storm Water Budget
2023	Drainage Way	\$50,000	2023 Storm Water Budget
2024	Trailer	\$15,000	2024 Storm Water Budget
2024	Street Sweeper	\$240,000	2024 Storm Water Budget
2024	Drainage Way	\$30,000	2024 Storm Water Budget
2025	Haul Truck	\$125,000	2025 Storm Water Budget
2025	Drainage Way Improvements	\$100,000	2025 Storm Water Budget
2026	Water Truck	\$86,000	2026 Storm Water Budget
2026	Truck	\$52,000	2026 Storm Water Budget
2026	Drainage Way	\$100,000	2026 Storm Water Budget
<b>Subtotal</b>		<b>\$1,342,000</b>	
<b>All Other Funds Total</b>		<b>\$4,228,000</b>	
<b>TOTAL RECURRING CAPITAL</b>		<b>\$11,917,000</b>	

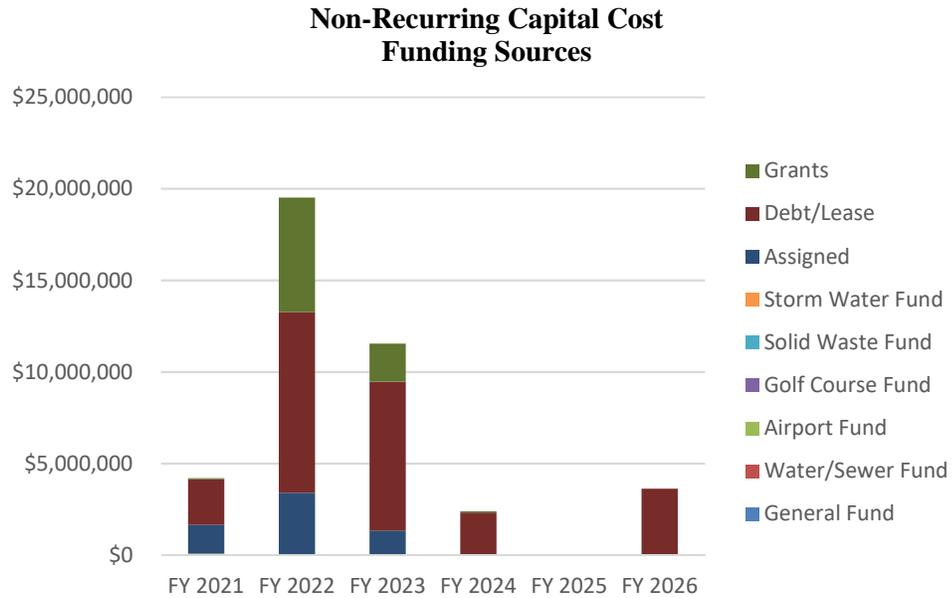
### Non-Recurring Capital

Non-recurring capital expenditures generally have a life span of more than 10 years and cost more than \$25,000. These improvements are generally not found in every budget. A more specific definition can be found in the Definitions Section. The total non-recurring capital expenditure for FY 2021 – FY 2026 is \$40.81 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**

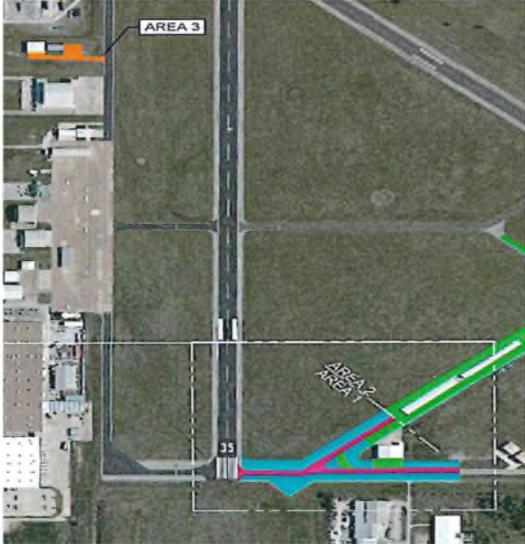


These capital expenditures are generally funded through debt/lease purchase, grants, and some by operational budgets. Please see the chart below for more details on funding sources per year.



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

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<b>Project: Airport Runway and Taxiway</b>		<b>Funding Source(s): TXDOT, Airport Funds, &amp; Assigned Fund</b>						
Start Date: October 2021		Estimated Completion: Run/taxiways September 2022/RPZ September 2024						
<b>Project Description:</b>		<b>Status: Work-In-Progress</b>						
Overlay and remark Runway 18-36. Crack seal, slurry seal, and remark taxiways Alpha, Echo, Delta, Bravo, and Charlie. Purchase RPZ for Runway 18-36 in 2024. The City completed improvements to Taxiway B in FY 2020.		Engineering is underway.						
<b>Justification:</b>		<b>Operating Cost Impact: None</b>						
Runway and taxiways are deteriorating we need to maintain these assets for safety. The RPZ will protect the landing area from interference with tall buildings and trees.		This is capital maintenance that is required to keep the airport operational.						
<b>Project's Link to City Goals:</b>		<b>Service Impact:</b>						
Goal 2: Improve Gainesville's basic infrastructure. Objective 2.1: Complete improvements on Runway 18-36 and Taxiways Alpha, Echo, Delta, Bravo, and Charlie.		Runways and taxiways life expectancies will increase by 10 years. This project also protects props and jet engines from damage from loose aggregate.						
<b>Map of Gainesville Airport</b>		<b>Total Project Cost: \$4,397,000</b>						
		<b>Life Expectancy: 10 Years to Inexhaustible</b>						
		<b>Project Budget</b>						
		<b>Expenditures:</b>						
	<b>Prior Years</b>	<b>2021</b>	<b>2022</b>	<b>2023</b>	<b>2024</b>	<b>2025</b>	<b>2026</b>	
Land/Land Improvements	\$0	\$0	\$0	\$0	\$65,000	\$0	\$0	
Taxiway/Runway Imp.	\$0	\$59,000	\$4,273,000	\$0	\$0	\$0	\$0	
Utility Extension	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
<b>Total</b>	\$0	\$59,000	\$4,273,000	\$0	\$65,000	\$0	\$0	
	<b>Prior Years</b>	<b>2021</b>	<b>2022</b>	<b>2023</b>	<b>2024</b>	<b>2025</b>	<b>2026</b>	
<b>Funding Sources:</b>		<b>2021</b>		<b>2022</b>	<b>2023</b>	<b>2024</b>	<b>2025</b>	<b>2026</b>
TXDOT Grant	\$0	\$59,000	\$4,173,000	\$0	\$58,000	\$0	\$0	
Airport Fund	\$0	\$0	\$0	\$0	\$7,000	\$0	\$0	
Airport Capital Fund	\$0	\$100,000	\$0	\$0	\$0	\$0	\$0	
Assigned Fund	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
<b>Total</b>	\$0	\$159,000	\$4,173,000	\$0	\$65,000	\$0	\$0	
<p>Note(s): These projects are generally funded by 90% - 10% grants by the federal and state governments with the City responsible for 10% of the cost. The federal government allowed the engineering for the runway to be 100% grant funded and construction portion to be funded at 98%.</p>								

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

Start Date: March 2022 Estimated Completion: September 2024

Project Description: Status: Not Started

Increase the size of the Civic Center by 3,550 sq. ft. The main room will be expanded by 1,760 sq. ft. (33%), while storage and kitchen facilities will be increased by 980 sq. ft. and 810 sq. ft. respectfully.

Justification:

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

Project's Link to City Goals:

Goal 2: Improve Gainesville's basic infrastructure.

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

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).

Service Impact:

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

**Picture of Gainesville Civic Center**



Total Project Cost: \$2,400,000 Life Expectancy: 50 years

		Project Budget						
		Prior Years	2021	2022	2023	2024	2025	2026
<b>Expenditures:</b>								
Building		\$0	\$0	\$2,400,000	\$0	\$0	\$0	\$0
	Total	\$0	\$0	\$2,400,000	\$0	\$0	\$0	\$0
<b>Funding Sources:</b>								
Debt		\$0	\$0	\$2,400,000	\$0	\$0	\$0	\$0
	Total	\$0	\$0	\$2,400,000	\$0	\$0	\$0	\$0

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

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

Start Date: October 2022 Estimated Completion: September 2023

Project Description: Status: Not Started

Purchase a pumper.

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

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

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

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

**Current Pumper Truck #2** **Total Project Cost: \$662,000** **Life Expectancy: 15 years**



		Project Budget						
		Prior Years	2021	2022	2023	2024	2025	2026
<b>Expenditures:</b>								
Equipment		\$0	\$0	\$0	\$662,000	\$0	\$0	\$0
	<b>Total</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$662,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Funding Sources:</b>								
General Fund		\$0	\$0	\$0	\$0	\$0	\$0	\$0
Assigned Fund		\$0	\$0	\$0	\$0	\$0	\$0	\$0
Debt		\$0	\$0	\$0	\$662,000	\$0	\$0	\$0
	<b>Total</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$662,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

Note(s):

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

**Funding Source(s): Bond**

**Start Date:** March 2022

**Estimated Completion:** March 2024

**Project Description:**

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

**Status:** Fire Station 2 Not Started

Fire Station 2 is not started.

**Justification:**

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

**Operating Cost Impact:** \$0

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

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

Goal 6: Provide a safe and prepared City.

**Service Impact:**

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

**Fire Station 2**



**Total Project Cost:** \$2,900,000

**Life Expectancy:** 30 years

**Project Budget**

<b>Expenditures:</b>	<b>Prior Years</b>	<b>2021</b>	<b>2022</b>	<b>2023</b>	<b>2024</b>	<b>2025</b>	<b>2026</b>
Fire Station	\$0	\$0	\$2,900,000	\$0	\$0	\$0	\$0
<b>Total</b>	\$0	\$0	\$2,900,000	\$0	\$0	\$0	\$0
<b>Funding Sources:</b>	<b>Prior Years</b>	<b>2021</b>	<b>2022</b>	<b>2023</b>	<b>2024</b>	<b>2025</b>	<b>2026</b>
2022 Bond	\$0	\$0	\$2,900,000	\$0	\$0	\$0	\$0
<b>Total</b>	\$0	\$0	\$2,900,000	\$0	\$0	\$0	\$0

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

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

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

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

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

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

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

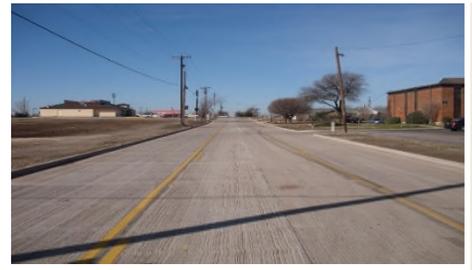
**Project’s Link to City Goals:** **Service Impact:**

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

**Sivells Bend Road Before** **Total Project Cost:** \$22,970,000 **Life Expectancy:** 30 years (Streets)/75 years (Utilities)



**Sivells Bend Road After**



**Project Budget**

Expenditures:	Prior Years	2021	2022	2023	2024	2025	2026
Street	\$194,000	\$1,400,000	\$4,923,000	\$1,350,000	\$1,713,000	\$30,000	\$2,959,000
Water	\$106,000	\$160,000	\$162,000	\$1,600,000	\$197,000	\$0	\$240,000
Sewer	\$129,000	\$245,000	\$321,000	\$6,313,000	\$171,000	\$0	\$315,000
Drainage	\$45,000	\$0	\$300,000	\$0	\$0	\$0	\$97,000
<b>Total</b>	<b>\$474,000</b>	<b>\$1,805,000</b>	<b>\$5,706,000</b>	<b>\$9,263,000</b>	<b>\$2,620,000</b>	<b>\$30,000</b>	<b>\$3,072,000</b>

Funding Sources:	Prior Years	2021	2022	2023	2024	2025	2026
General Fund	\$0	\$0	\$0	\$0	\$0	\$30,000	\$0
Water & Sewer Fund	\$150,000	\$0	\$0	\$0	\$0	\$0	\$0
Stormwater Fund	\$45,000	\$0	\$0	\$0	\$0	\$0	\$0
Assigned/40 Funds	\$0	\$1,549,000	\$3,413,000	\$1,350,000	\$0	\$0	\$0
Debt	\$279,000	\$256,000	\$2,325,000	\$7,450,000	\$2,335,000	\$0	\$3,635,000
Grant	\$0	\$0	\$238,000	\$463,000	\$0	\$0	\$0
<b>Total</b>	<b>\$474,000</b>	<b>\$1,805,000</b>	<b>\$5,976,000</b>	<b>\$9,263,000</b>	<b>\$2,335,000</b>	<b>\$30,000</b>	<b>\$3,635,000</b>

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

<b>Table 5: Detailed Street Projects for SUMP</b>						
Project	Description	Sq. Yards	Proposed Expenditures	Funding Sources		Status
				Bonds	Gen./Water/Sewer/Storm/Assd. Funds/Grant	
<b>Years 2020 &amp; 2021</b>						
SUMP Study			\$128,000	\$0	\$128,000	Complete
Thoroughfare/Sidewalk Plan			\$66,000	\$0	\$66,000	Complete
0054 - Broadway (Grand to Taylor)	Reconstruct		\$540,000	\$535,000	\$5,000	WIP
0141 - Bird	Reconstruct		\$155,000	\$0	\$155,000	Complete
0315 - Hancock	Reconstruct		\$355,000	\$0	\$355,000	Complete
Woods	Extend Street		\$350,000	\$0	\$350,000	WIP
	<b>Total</b>		<b>\$1,594,000</b>	<b>\$535,000</b>	<b>\$1,059,000</b>	
<b>Year 2022</b>						
Seal Sections G2, G3, and Red River (R174)	Seal	103,433	\$834,000	\$0	\$834,000	Not Started
Bonner, Quail Run, Fox Hollow, & Dove (N04)	Mill & Overlay	13,895	\$1,016,000	\$0	\$1,016,000	Not Started
Locust & Morningside (N18)	Mill & Overlay	4,469	\$327,000	\$0	\$327,000	Not Started
Aspen, Maplewood, & Cypress (N33)	Mill & Overlay	10,496	\$768,000	\$0	\$768,000	Not Started
Aspen (N39)	Mill & Overlay	6,386	\$468,000	\$0	\$468,000	Not Started
Modrall (R006): Red River to Lindsay	Reconstruct	1,256	\$830,000	\$830,000	\$0	Not Started
Wine (R100): California to Garnett (engineering)	Reconstruct	3,873	\$378,000	\$378,000	\$0	Not Started
Tennie (R111): Grand to Clements (engineering)	Reconstruct	1,345	\$25,000	\$25,000	\$0	Not Started
Field (R146): Potter to Perry	Reconstruct	785	\$277,000	\$277,000	\$0	Not Started
	<b>Total</b>	<b>145,938</b>	<b>\$4,923,000</b>	<b>\$1,510,000</b>	<b>\$3,413,000</b>	
<b>Year 2023</b>						
Seal G1, P1, and P2	Seal	76,375	\$348,000	\$0	\$348,000	Not Started
Garnett (M01): Dodson to Denton	Mill & Overlay	558	\$32,000	\$0	\$32,000	Not Started

Garnett (N09): Lindsay to Morris	Mill & Overlay	4,520	\$332,000	\$0	\$332,000	Not Started
Lindsay & Denton (N23): Multiple Sections	Mill & Overlay	3,657	\$269,000	\$0	\$269,000	Not Started
Perry, Mill, Potter, Buck & Hancock (N29): Multiple Sec.	Mill & Overlay	5,047	\$369,000	\$0	\$369,000	Not Started
<b>Total</b>		<b>90,157</b>	<b>\$1,350,000</b>	<b>\$0</b>	<b>\$1,350,000</b>	
<b>Year 2024</b>						
Wine (R100): California to Garnett (construction)	Reconstruct		\$1,713,000	\$1,713,000	\$0	Not Started
<b>Total</b>			<b>\$1,713,000</b>	<b>\$1,713,000</b>	<b>\$0</b>	
<b>Year 2025</b>						
Sealing	Sealing	15,000	\$30,000	\$0	\$30,000	Not Started
<b>Total</b>		<b>15,000</b>	<b>\$30,000</b>	<b>\$0</b>	<b>\$30,000</b>	
<b>Year 2026</b>						
Belcher (R014): Grand to Fair	Reconstruct	6,702	\$2,563,000	\$2,563,000	\$0	Not Started
Tennie (R111): Grand to Clements (construction)			\$396,000	\$396,000		
<b>Total</b>		<b>6,702</b>	<b>\$2,959,000</b>	<b>\$2,959,000</b>	<b>\$0</b>	

<b>Table 5: Detailed Water Projects for SUMP</b>					
Project	Description	Proposed Expenditures	Funding Sources		Status
			Bonds	Gen./Water/Sewer/Storm/Assd. Funds/Grant	
<b>Years 2020 &amp; 2021</b>					
Impact Fee Study		\$22,000	\$0	\$22,000	Complete
Water Distribution Study		\$84,000	\$0	\$84,000	Complete
0141 - Bird		\$50,000	\$0	\$50,000	Complete
0315 - Hancock		\$110,000	\$0	\$110,000	Complete
<b>Total</b>		<b>\$266,000</b>	<b>\$0</b>	<b>\$266,000</b>	
<b>Year 2022</b>					
Field (R146): Potter to Perry	Reconstruct	\$34,000	\$34,000	\$0	Not Started
Hillcrest Valve (WMP 1)	Reconstruct	\$38,000	\$0	\$38,000	
Bonner Rd Water Line 12" (WMP 9)	Reconstruct	\$90,000	\$0	\$90,000	
		<b>\$162,000</b>	<b>\$34,000</b>	<b>\$128,000</b>	
<b>Year 2023</b>					
Foundry Road	Reconstruct	\$1,600,000	\$1,600,000	\$0	Not Started
<b>Total</b>		<b>\$1,600,000</b>	<b>\$1,600,000</b>	<b>\$0</b>	
<b>Year 2024</b>					
Wine (R100): California to Garnett (construction)	Reconstruct	\$197,000	\$197,000	\$0	Not Started
<b>Total</b>		<b>\$197,000</b>	<b>\$197,000</b>	<b>\$0</b>	
<b>Year 2026</b>					
Belcher (R014): Grand to Fair	Reconstruct	\$163,000	\$163,000	\$0	Not Started
Tennie (R111): Grand to Clements (construction)	Reconstruct	\$77,000	\$77,000	\$0	Not Started
<b>Total</b>		<b>\$240,000</b>	<b>\$240,000</b>	<b>\$0</b>	

<b>Table 5: Detailed Sewer Projects for SUMP</b>					
Project	Description	Proposed Expenditures	Funding Sources		Status
			Bonds	Gen./Water/Sewer/Storm/Assd. Funds/Grant	
<b>Years 2020 &amp; 2021</b>					
Impact Fee Study		\$22,000	\$0	\$22,000	Complete
Sewer Collection Study		\$107,000	\$0	\$107,000	Complete
0054 - Broadway (Grand to Taylor)	Reconstruct	\$125,000	\$0	\$125,000	WIP
0141 - Bird	Reconstruct	\$10,000	\$0	\$10,000	Complete
0315 - Hancock	Reconstruct	\$110,000	\$0	\$110,000	Complete
<b>2021 Total</b>		<b>\$374,000</b>	<b>\$0</b>	<b>\$374,000</b>	
<b>Year 2022</b>					
Modrall (R006): Red River to Lindsay	Reconstruct	\$49,000	\$49,000	\$0	Not Started
Field (R146): Potter to Perry	Reconstruct	\$34,000	\$34,000	\$0	Not Started
Remove Cole Lift Station (WWMP)		\$238,000	\$0	\$238,000	Not Started
<b>2022 Total</b>		<b>\$321,000</b>	<b>\$83,000</b>	<b>\$238,000</b>	
<b>Year 2023</b>					
South Line Replacement (WWMP 11)	Reconstruct	\$2,707,000	\$2,241,000	\$466,000	Not Started
Elkins Lift Station Expansion (WWMP 6)	Reconstruct	\$3,606,000	\$3,606,000	\$0	Not Started
<b>2023 Total</b>		<b>\$6,313,000</b>	<b>\$5,847,000</b>	<b>\$466,000</b>	
<b>Year 2024</b>					
Wine (R100): California to Garnett (construction)	Reconstruct	\$171,000	\$171,000	\$0	Not Started
<b>2024 Total</b>		<b>\$171,000</b>	<b>\$171,000</b>		
<b>Year 2026</b>					
Belcher (R014): Grand to Fair	Reconstruct	\$249,000	\$249,000	\$0	Not Started
Tennie (R111): Grand to Clements (construction)	Reconstruct	\$66,000	\$66,000	\$0	Not Started
<b>2026 Total</b>		<b>\$315,000</b>	<b>\$315,000</b>	<b>\$0</b>	

<b>Table 5: Detailed Drainage Projects for SUMP</b>					
<b>Project</b>	<b>Description</b>	<b>Proposed Expenditures</b>	<b>Funding Sources</b>		<b>Status</b>
			<b>Bonds</b>	<b>Gen./Storm/Assd. Funds/Grant</b>	
<b>Years 2020 &amp; 2021</b>					
Drainage Study		\$45,000	\$0	\$45,000	Complete
<b>Total</b>		<b>\$45,000</b>	<b>\$0</b>	<b>\$45,000</b>	
<b>Years 2022</b>					
Field (R146): Potter to Perry	Construct	\$300,000	\$300,000	\$0	Not Started
<b>Total</b>		<b>\$300,000</b>	<b>\$300,000</b>	<b>\$0</b>	
<b>Year 2026</b>					
Belcher (R014): Grand to Fair	Reconstruct	\$97,000	\$97,000	\$0	Not Started
<b>Total</b>		<b>\$97,000</b>	<b>\$97,000</b>	<b>\$0</b>	

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

<p><b>Start Date:</b> March 2018</p> <p><b>Project Description:</b> Rebuild the transfer station to handle additional waste that is caused by growth.</p> <p><b>Justification:</b> The current station is 28 years old. It is located on Interstate 35. This project will provide for the upgrades that are needed for the station to continue to operate legally, while improving the visual appearance of the City.</p> <p><b>Project’s Link to City Goals:</b> Goal 2: Improve Gainesville’s basic infrastructure. Goal 3: Improve the visual appearance of Gainesville. Objective 2.2 and 3.2 Complete construction process for Transfer Station Phase 1 &amp; 2.</p>	<p><b>Estimated Completion:</b> December 2023</p> <p><b>Status:</b> Work-In-Progress The City is approximately 50% complete with Phase I construction. The permit application is complete for Phase II.</p> <p><b>Operating Cost Impact:</b> \$0 There will be no immediate operational cost impact but the City will be able to better handle the waste and deal with the growing demand.</p> <p><b>Service Impact:</b> Increasing growth has led to increased solid waste. This expansion ensures that we work within our permit. Moreover, this should make it faster and easier for people to dispose of their waste. This should also improve the looks of the I-35-commercial corridor.</p>
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**Current Transfer Station**      **Total Project Cost:** \$4,778,000      **Life Expectancy:** 30 years



Project Budget							
Expenditures:	Prior Years	2021	2022	2023	2024	2025	2026
Engineering	\$300,000	\$57,000	\$0	\$0	\$0	\$0	\$0
Transfer Station	\$0	\$2,190,000	\$2,231,000	\$0	\$0	\$0	\$0
<b>Total</b>	<b>\$300,000</b>	<b>\$2,247,000</b>	<b>\$2,231,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
Funding Sources:	Prior Years	2021	2022	2023	2024	2025	2026
2018 Bond	\$300,000	\$2,247,000	\$2,231,000	\$0	\$0	\$0	\$0
<b>Total</b>	<b>\$300,000</b>	<b>\$2,247,000</b>	<b>\$2,231,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

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

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

Start Date: November 2021 Estimated Completion: December 2024

Project Description: Status: Not Started

Replace final clarifiers with a disk filter system and exchange the chlorine contact chamber with an ultraviolet disinfection.

Justification:

The wastewater treatment plant includes two final clarifiers and chlorine contact chamber that are 36-years old and are operating at the end of their useful life and are difficult to maintain. A recent study showed that it would be more cost-beneficial to replaces the units with alternative treatment technology.

Project’s Link to City Goals:

Goal 2: Improve Gainesville’s basic infrastructure. Objective 2.9 Design and begin construction on tertiary disc filter treatment and ultraviolet disinfection at the wastewater treatment plant.

Operating Cost Impact: \$35,000 annual savings

The disc filter process will save 50% (\$10,000) per year on annual maintenance cost, while the ultraviolet disinfection annual maintenance will reduce annual cost by 63% (\$25,000).

Service Impact:

The plant will be easier to maintain because parts will be available off the shelf instead of having to be fabricated. The plant will eliminate chemical storage (chlorine gas) adjacent to a soccer complex. This will allow City to remain in compliance with environmental laws.

**Wastewater Treatment Plant**



Orange: Final Clarifiers / Blue: Chlorine Contact Chamber

Total Project Cost: \$3,480,000 Life Expectancy: 75 years

Project Budget							
Expenditures:	Prior Years	2021	2022	2023	2024	2025	2026
Disk Filter	\$0	\$0	\$664,000	\$1,626,000	\$0	\$0	\$0
Ultraviolet	\$0	\$0	\$1,190,000	\$0	\$0	\$0	\$0
<b>Total</b>	<b>\$0</b>	<b>\$0</b>	<b>\$1,854,000</b>	<b>\$1,626,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
Funding Sources:	Prior Years	2021	2022	2023	2024	2025	2026
Grant Fund	\$0	\$0	\$1,854,000	\$1,626,000	\$0	\$0	\$0
<b>Total</b>	<b>\$0</b>	<b>\$0</b>	<b>\$1,854,000</b>	<b>\$1,626,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

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



**FINANCIAL MANAGEMENT POLICIES**

## **FINANCIAL MANAGEMENT POLICIES**

### **Overview**

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

### **Financial Planning Policies**

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

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

#### **Budgetary Controls**

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

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

It is generally 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

**FINANCIAL MANAGEMENT POLICIES (Continued)**  
**Financial Planning-Overview (Continued)**

following year. If 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 76.

**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.

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.

**FINANCIAL MANAGEMENT POLICIES (Continued)**  
**Financial Planning-Overview (Continued)**

**Borrowing for Operating Expenditures (expenses)**

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

**Self-Supporting Enterprises**

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

**Budget Presentation Award**

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

**Long-Range Planning**

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

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

	measures in a logical, cost-effective manner	
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
2020 Water System Master Plan	Provide a guide for capital improvements to the water system to deal with current issues and future growth	Council, City Manager, Staff, and Consultant
2020 Wastewater System Master Plan	Provide a guide for capital improvements to the wastewater system to deal with current issues and future growth	Council, City Manager, Staff, and Consultant
2021 Roadway, Water, and Wastewater Impact Fee Study	Provide a guide for capital improvements and assessments of impact fees for the roads, water and wastewater systems	Council, Capital Improvements Advisory Committee, City Manager, Staff, and Consultant

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. Currently, the City can issue a total of \$41.19 million (FY 2022 - \$7.25, FY 2024 - \$2.34 million, FY 2026 – \$3.64 million, FY 2028 – 3.74 million, FY 2030

- \$4.05 million, FY 2034 - \$6.23 million, FY 2036 – \$5.93 million, and FY 2037 - \$6.19 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.

**FINANCIAL MANAGEMENT POLICIES (Continued)**  
**Financial Planning-Overview (Continued)**

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 three 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 2022 Five-Year Capital Improvement Program for additional details.)

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 sales tax. Property tax is a secondary source of revenue. Since sales tax is a direct function of business cycles and inflation, it is important to make every effort to improve the diversity of the City's revenue sources.

### **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 effective tax rate and roll back 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 base 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 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.

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

**Debt Service Funds-Reserve**

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

**FINANCIAL MANAGEMENT POLICIES (Continued)**  
**Revenue 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**

#### **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 rate of returns.

#### **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 Comprehensive Annual Financial Report (CAFR) contains an annual update of required continuing disclosure under Securities and Exchange Commission Rule 15c2-12 concerning primary and secondary market disclosure. The CAFR 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 Comprehensive Annual Financial Report. As authorized by the Security & Exchange Commission, the MAC maintains a CPO (Central Post Office) at [www.DisclosureUSA.org](http://www.DisclosureUSA.org) for issuers to meet filing requirement for secondary market disclosure documents. The information is received from filers and then transmitted electronically to national-recognized municipal securities information repositories and state information depositories as required by continuing disclosure agreements.

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

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

#### **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)**

### **Accounting Policies-Overview**

#### **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 Comprehensive Annual Financial Report (CAFR) 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 units. 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 CAFR is

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

### **Investment Policies-Overview**

presented to the City Council after the completion of the audit for the past fiscal year. The CAFR 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 Polices-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 as follows:

**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.

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

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

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

**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.

**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.

**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.

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

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

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

**Basis of Budgeting**

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

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

**Basis of Accounting for Financial Presentations**

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

However, audited financial statements for *governmental funds* are accounted for using the current financial resources measurement focus and the modified accrual basis of accounting. Revenue is recognized as soon as it is both measurable and available to pay liabilities of the current period. For this purpose, the City considers revenues to be available if they are collected within 60 days of the end of the current fiscal period. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures as well as expenditures related to compensated absences are recorded only when payment is due. Property taxes, franchise taxes, sales taxes, fines, and interest associated with the current fiscal period are all accrued and recognized as revenue of the current fiscal period. All other revenue items are considered to be measurable and available only when cash is received by the City.

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

**Cash and Cash Equivalents**

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

**General Fixed Assets**

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

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

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

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

**Vacation and Sick Leave**

City employees are granted vacation and sick leave as follows:

Vacation:

Regular full-time employees:

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

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

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

Fire Department shift employees:

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

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

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

**Sick Leave:**

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

**Deferred Charges**

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



## **BUDGET SUMMARIES**

**CITY OF GAINESVILLE  
ALL FUNDS SUMMARY  
BUDGET 2021-2022**

	2019-20 ACTUAL	2020-21 ADOPTED BUDGET	2020-21 REVISED BUDGET	2021-22 PROPOSED BUDGET
<b>Beginning Balances:</b>				
General Fund	11,544,101	11,583,695	11,583,695	11,717,690
Water & Sewer Fund	11,452,832	12,962,279	12,962,279	12,903,446
Solid Waste Fund	3,877,495	4,403,558	4,403,558	4,357,310
Assigned Projects Fund	4,880,738	5,686,215	5,686,215	5,285,442
All Other Funds	20,684,254	21,444,436	21,444,436	20,337,097
<b>Total Beginning Balances</b>	<b>52,439,420</b>	<b>56,080,183</b>	<b>56,080,183</b>	<b>54,600,986</b>
<b>Revenues/Transfers In:</b>				
General Fund	19,474,369	17,303,162	17,548,022	19,115,027
Water & Sewer Fund	8,794,018	8,663,589	8,710,113	10,845,430
Solid Waste Fund	4,678,068	4,376,706	4,381,255	4,534,966
Assigned Projects Fund	2,376,208	27,000	734,655	43,400
All Other Funds	6,888,350	10,384,544	10,492,264	6,020,946
<b>Total Revenues &amp; Transfers In</b>	<b>42,211,014</b>	<b>40,755,001</b>	<b>41,866,309</b>	<b>40,559,769</b>
<b>Total Funds Available</b>	<b>94,650,434</b>	<b>96,835,184</b>	<b>97,946,492</b>	<b>95,160,755</b>
<b>Expenditures &amp; Transfers Out:</b>				
General Fund	19,434,775	17,268,184	17,414,027	19,061,596
Water & Sewer Fund	8,375,265	8,640,282	8,768,946	10,817,684
Solid Waste Fund	4,473,478	4,494,520	4,427,503	4,505,531
Assigned Projects Fund	1,570,731	663,418	1,135,428	3,410,847
All Other Funds	6,223,307	11,697,138	11,599,589	5,997,824
<b>Total Expenditures &amp; Transfers Out</b>	<b>40,077,556</b>	<b>42,763,542</b>	<b>43,345,493</b>	<b>43,793,482</b>
<b>Ending Balances:</b>				
General Fund	11,583,695	11,618,673	11,717,690	11,771,121
Water & Sewer Fund	11,871,585	12,985,586	12,903,446	12,931,192
Solid Waste Fund	4,082,085	4,285,744	4,357,310	4,386,745
Assigned Projects Fund	5,686,215	5,049,797	5,285,442	1,917,995
All Other Funds	21,349,297	20,131,842	20,337,110	20,360,220
<b>Total Ending Balances</b>	<b>54,572,878</b>	<b>54,071,642</b>	<b>54,600,999</b>	<b>51,367,273</b>

**CITY OF GAINESVILLE  
BUDGET 2021-2022  
BUDGET SUMMARY BY FUND TYPE**

Fund Type/ Fund Name	Estimated Beginning Balance 10/1/2021	Budgeted Revenues & Transfers In	Budgeted Expenditures & Transfers Out	Estimated Ending Balance 9/30/2022
<b>Governmental Fund Types:</b>				
General Fund	11,717,690	19,115,027	19,061,596	11,771,121
Assigned Projects Fund	5,285,442	43,400	3,410,847	1,917,995
Debt Service Fund	1,560,584	2,342,075	2,397,398	1,505,261
Subtotal	18,563,717	21,500,502	24,869,841	15,194,378
<b>Special Revenue Funds:</b>				
Hotel/Motel Fund	497,486	650,800	642,672	505,614
Municipal Court Technology Fund	4,481	9,013	10,820	2,674
Municipal Court Security Fund	29,583	10,070	3,000	36,653
Municipal Court Juvenile Case Mgr Fund	19,026	9,298	14,200	14,124
Law Enforcement Officer Ed. Fund	55	3,002	3,000	57
State Seizure Fund	59,412	90	13,600	45,902
City Athletic Field Projects Fund	20,791	15,140	15,000	20,931
Cable PEG Fees Fund	174,296	1,600	0	175,896
Subtotal	805,129	699,013	702,292	801,850
<b>Total Governmental Funds</b>	<b>19,368,845</b>	<b>22,199,515</b>	<b>25,572,133</b>	<b>15,996,227</b>
<b>Fiduciary Fund Types:</b>				
Cemetery Permanent Trust Fund	1,644,250	36,200	32,000	1,648,450
Cohen Scholarship Fund	11,128	6	200	10,934
<b>Total Fiduciary Funds</b>	<b>1,655,379</b>	<b>36,206</b>	<b>32,200</b>	<b>1,659,385</b>
<b>Enterprise Fund Types:</b>				
Water & Sewer Fund	12,903,446	10,845,430	10,817,684	12,931,192
Solid Waste Fund	4,357,310	4,534,966	4,505,531	4,386,745
Stormwater Utility Fund	13,316,514	1,334,523	1,266,336	13,384,701
Airport Fund	2,848,732	1,204,901	1,196,133	2,857,500
Airport Capital Fund	118,838	10	0	118,848
Golf Course Fund	31,922	404,218	403,465	32,675
<b>Total Enterprise Funds</b>	<b>33,576,762</b>	<b>18,324,048</b>	<b>18,189,149</b>	<b>33,711,661</b>
<b>Total All Funds</b>	<b>54,600,986</b>	<b>40,559,769</b>	<b>43,793,482</b>	<b>51,367,273</b>

## **FUND BALANCE ANALYSIS**

Fund Balance is the difference between fund assets and fund liabilities of governmental and trust funds. In the case of enterprise funds, fund balance is current assets less current liabilities. The funds below are being discussed because their projected fund balance for fiscal year 2021 is changing by 10% or more from the fiscal year 2022 budgeted amount.

Assigned Projects Fund. This is a projects fund used to hold General Fund net revenues attained in excess of budgeted net revenues as set by City Council. These funds are to be used on projects as determined by the City Council/City Manager. The FY 2022 fund balance is projected to decrease from the 2021 revised budgeted fund balance by 62.02% as the City has elected to utilize fund balance as a funding source for certain of its SUMP projects. The capitalized projects will be recognized in the General, Water and Sewer, and Stormwater 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 2022, the fund balance in the Municipal Court Juvenile Case Manager Fund is projected to decrease 25.77% as compared to the 2021 revised budgeted fund balance. This decrease is primarily due to a projected decrease in fee revenues as compared to the prior year's revised budget.

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 2022, the fund balance in the Municipal Court Technology Fund is projected to decrease by 40.50% in comparison to the 2021 revised budgeted fund balance. This decrease is due to a budgeted increase in technology expenditures.

Municipal Court Security Fund. This is a project fund used to account for security fees collected by the municipal court, which are legally restricted to certain expenditures for court security. In FY 2022, the fund balance in the Municipal Court Security Fund is projected to increase 23.90% due to a budgeted decrease in security expenditures.

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 for FY 2022 is projected to increase 229.8% from the 2021 original budget. This increase is primarily due to a large seizure that occurred in FY 2021.

Federal Seizure Fund. This is a special revenue fund that is also restricted. The fund was set up a number of years ago to account for funds received from the Federal Government for seized property. These funds are also used to purchase equipment for the police department. Fund balance for FY 2022 is projected to decrease 100.00% from the 2021 original budget down to

zero. This decrease is due to a decision to expend all funds in FY 2021 and close out the account since the Gainesville does not typically receive revenues from this source. This will enable the department to reduce its federal reporting requirements.

Hospital Demo Fund This fund was established in 2017 to hold funds to be used in the demolition of the old Gainesville Memorial Hospital. This fund is budgeted to decrease by 100% when the demolition occurs, which is expected to happen in FY 2022. At that time, the fund will be closed.

**CITY OF GAINESVILLE  
BUDGET 2021-2022  
ALL FUNDS BUDGET SUMMARY**

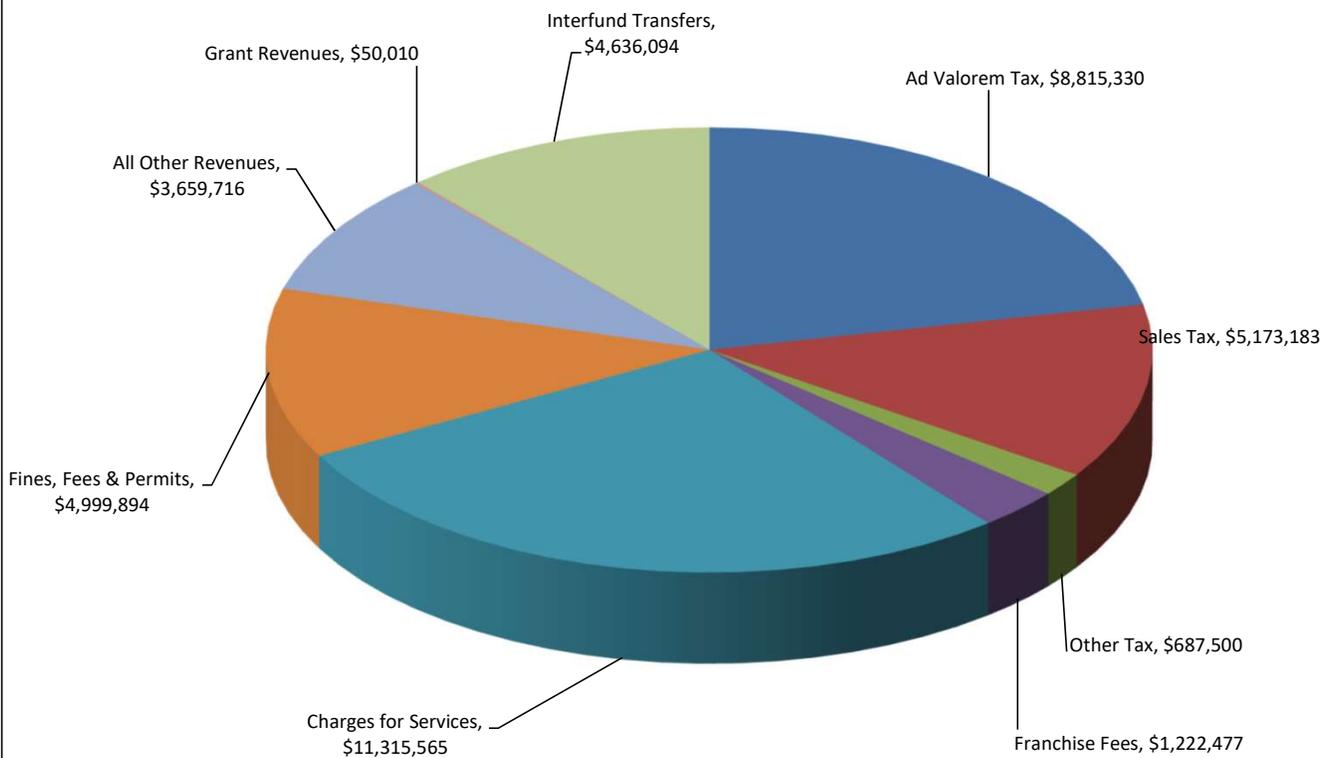
***TOTAL REVENUES BY FUND - ALL FUNDS***

<b>FUND</b>	<b>2019-20 ACTUAL</b>	<b>2020-21 BUDGET</b>	<b>2020-21 REVISED BUDGET</b>	<b>2021-22 ADOPTED BUDGET</b>
General Fund	19,474,369	17,303,162	17,548,022	19,115,027
Water & Sewer Fund	8,794,018	8,663,589	8,710,113	10,845,430
Solid Waste Fund	4,678,068	4,376,706	4,381,255	4,534,966
Assigned General Capital Fund	2,376,208	27,000	734,655	43,400
Other Funds	6,888,350	10,384,544	10,492,264	6,020,946
<b>Total</b>	<b>42,211,014</b>	<b>40,755,001</b>	<b>41,866,309</b>	<b>40,559,769</b>

***TOTAL REVENUES BY SOURCE - ALL FUNDS***

<b>Revenue Source</b>	<b>2019-20 ACTUAL</b>	<b>2020-21 BUDGET</b>	<b>2020-21 REVISED BUDGET</b>	<b>2021-22 ADOPTED BUDGET</b>
Ad Valorem Tax	8,399,646	8,283,417	8,390,783	8,815,330
Sales Tax	6,437,327	4,965,000	5,040,859	5,173,183
Other Tax	668,494	635,000	628,000	687,500
Franchise Fees	1,239,937	1,182,000	1,196,000	1,222,477
Charges for Services	10,987,819	11,182,900	11,151,193	11,315,565
Fines, Fees & Permits	5,015,295	4,757,386	4,671,002	4,999,894
All Other Revenues	2,343,934	1,570,169	2,502,278	3,659,716
Grant Revenues	1,024,860	4,215,000	4,558,765	50,010
Interfund Transfers	6,093,702	3,964,129	3,727,429	4,636,094
<b>Total Revenues</b>	<b>42,211,015</b>	<b>40,755,001</b>	<b>41,866,309</b>	<b>40,559,769</b>

## Revenues by Source - All Funds Budget 2022



**CITY OF GAINESVILLE  
BUDGET 2021-2022  
ALL FUNDS BUDGET SUMMARY**

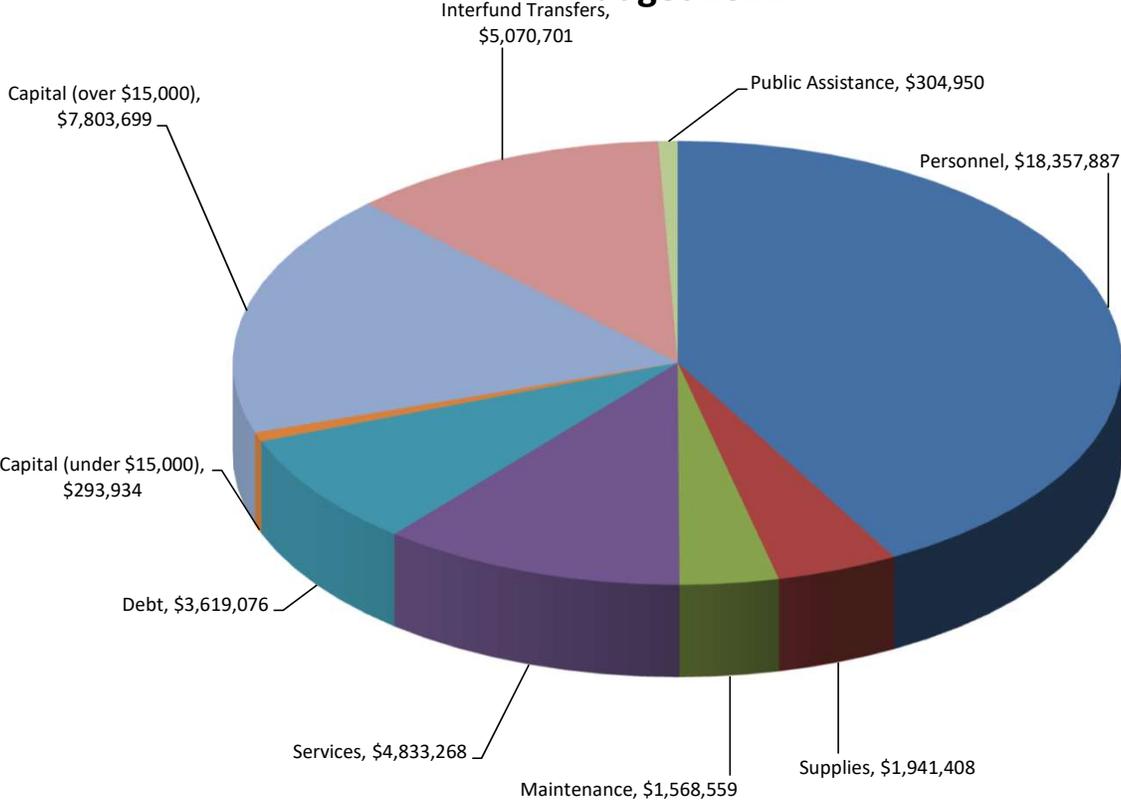
***TOTAL EXPENDITURES BY FUND - ALL FUNDS***

<b>FUND</b>	<b>2019-20 ACTUAL</b>	<b>2020-21 BUDGET</b>	<b>2020-21 REVISED BUDGET</b>	<b>2021-22 ADOPTED BUDGET</b>
General Fund	19,434,775	17,268,184	17,414,027	19,061,596
Water & Sewer Fund	8,375,265	8,640,282	8,768,946	10,817,684
Solid Waste Fund	4,473,478	4,494,520	4,427,503	4,505,531
Assigned General Capital Fund	1,570,731	663,418	1,135,428	3,410,847
Other Funds	6,223,307	11,697,138	11,599,589	5,997,824
<b>Total</b>	<b>40,077,556</b>	<b>42,763,542</b>	<b>43,345,493</b>	<b>43,793,482</b>

***TOTAL EXPENDITURES BY FUNCTION - ALL FUNDS***

<b>FUNCTION</b>	<b>2019-20 ACTUAL</b>	<b>2020-21 BUDGET</b>	<b>2020-21 REVISED BUDGET</b>	<b>2021-22 ADOPTED BUDGET</b>
Personnel	15,825,787	17,140,553	17,200,377	18,357,887
Supplies	1,726,951	1,875,768	1,867,358	1,941,408
Maintenance	1,478,025	1,496,439	1,812,405	1,568,559
Services	4,277,840	5,937,634	5,880,651	4,833,268
Debt	4,603,906	4,069,217	4,360,077	3,619,076
Capital (under \$15,000)	126,960	276,821	95,762	293,934
Capital (over \$15,000)	1,831,424	6,431,377	6,986,130	7,803,699
Interfund Transfers	9,947,675	5,230,783	4,837,783	5,070,701
Public Assistance	258,988	304,950	304,950	304,950
<b>Total Expenditures</b>	<b>40,077,556</b>	<b>42,763,542</b>	<b>43,345,493</b>	<b>43,793,482</b>

### Expenditures by Functions - All Funds Budget 2022



## Summary of Sources and Uses All Funds Budget 2021-2022

	FY 2019-20 Actual					FY 2020-21 Revised Budget					FY 2021-22 Adopted Budget				
	General	Water/ Sewer	Solid Waste	Other Funds	Total	General	Water/ Sewer	Solid Waste	Other Funds	Total	General	Water/ Sewer	Solid Waste	Other Funds	Total
	Fund	Fund	Fund	Funds		Fund	Fund	Fund	Funds		Fund	Fund	Fund	Funds	
<b>Beginning Balance</b>	<b>11,544,101</b>	<b>11,452,832</b>	<b>3,877,495</b>	<b>25,564,992</b>	<b>52,439,420</b>	<b>11,583,695</b>	<b>12,962,279</b>	<b>4,403,558</b>	<b>27,130,651</b>	<b>56,080,183</b>	<b>11,717,690</b>	<b>12,903,446</b>	<b>4,357,310</b>	<b>25,622,540</b>	<b>54,600,986</b>
Revenues															
Ad Valorem Tax	5,985,615	0	0	2,414,031	8,399,646	6,217,000	0	0	2,173,783	8,390,783	6,663,220	0	0	2,152,110	8,815,330
Sales & Use Tax	6,437,327	0	0	0	6,437,327	5,040,859	0	0	0	5,040,859	5,173,183	0	0	0	5,173,183
Other Tax	28,073	0	0	640,422	668,494	28,000	0	0	600,000	628,000	37,500	0	0	650,000	687,500
Franchise Fees	1,239,937	0	0	0	1,239,937	1,196,000	0	0	0	1,196,000	1,222,477	0	0	0	1,222,477
Fines, Fees & Permits	1,031,796	706,900	3,214,681	61,918	5,015,295	976,200	733,700	2,907,359	53,743	4,671,002	1,188,300	721,200	3,028,251	62,143	4,999,894
Charges for Services	634,438	7,634,146	1,455,214	1,264,021	10,987,819	804,293	7,659,000	1,449,000	1,238,900	11,151,193	850,850	7,689,000	1,499,715	1,276,000	11,315,565
All Other Revenues	271,258	51,738	8,173	2,012,765	2,343,934	350,800	36,500	19,500	2,095,478	2,502,278	0	2,108,557	7,000	1,544,159	3,659,716
Total Revenues	<b>15,628,443</b>	<b>8,392,784</b>	<b>4,678,069</b>	<b>6,393,157</b>	<b>35,092,452</b>	<b>14,613,152</b>	<b>8,429,200</b>	<b>4,375,859</b>	<b>6,161,904</b>	<b>33,580,115</b>	<b>15,135,530</b>	<b>10,518,757</b>	<b>4,534,966</b>	<b>5,684,412</b>	<b>35,873,665</b>
Other Financing Sources															
Transfers In	2,940,066	401,235	0	2,752,401	6,093,702	2,926,355	280,913	5,396	514,765	3,727,429	3,914,297	326,673	0	395,124	4,636,094
Grant Revenues	905,860	0	0	119,000	1,024,860	8,515	0	0	4,550,250	4,558,765	65,200	0	0	(15,190)	50,010
Total Other Sources	<b>3,845,926</b>	<b>401,235</b>	<b>0</b>	<b>2,871,401</b>	<b>7,118,562</b>	<b>2,934,870</b>	<b>280,913</b>	<b>5,396</b>	<b>5,065,015</b>	<b>8,286,194</b>	<b>3,979,497</b>	<b>326,673</b>	<b>0</b>	<b>379,934</b>	<b>4,686,104</b>
<b>Total Resources</b>	<b>19,474,369</b>	<b>8,794,019</b>	<b>4,678,069</b>	<b>9,264,558</b>	<b>42,211,014</b>	<b>17,548,022</b>	<b>8,710,113</b>	<b>4,381,255</b>	<b>11,226,919</b>	<b>41,866,309</b>	<b>19,115,027</b>	<b>10,845,430</b>	<b>4,534,966</b>	<b>6,064,346</b>	<b>40,559,769</b>
<b>Total Funds Available</b>	<b>31,018,470</b>	<b>20,246,851</b>	<b>8,555,564</b>	<b>34,829,550</b>	<b>94,650,435</b>	<b>29,131,717</b>	<b>21,672,392</b>	<b>8,784,813</b>	<b>38,357,570</b>	<b>97,946,492</b>	<b>30,832,717</b>	<b>23,748,876</b>	<b>8,892,276</b>	<b>31,686,886</b>	<b>95,160,755</b>
										0					
Operating Expenditures															
Salaries & Benefits	12,617,492	1,803,495	929,384	475,416	15,825,787	13,660,154	1,997,911	1,016,038	526,274	17,200,377	14,580,992	2,147,930	1,060,995	567,970	18,357,887
Supplies & Materials	508,189	210,401	179,808	828,552	1,726,951	635,900	263,548	194,500	773,410	1,867,358	640,135	247,548	194,500	859,225	1,941,408
Repairs & Maintenance	547,878	583,730	279,184	67,233	1,478,025	602,601	636,454	447,400	125,950	1,812,405	636,542	593,597	225,300	113,120	1,568,559
Services & Charges	1,801,161	998,057	1,351,654	126,968	4,277,840	2,019,645	1,146,041	1,427,396	1,287,569	5,880,651	2,227,774	1,020,091	1,415,270	170,133	4,833,268
Debt Service	0	1,747,579	435,943	2,420,384	4,603,906	0	1,479,294	343,269	2,537,514	4,360,077	0	1,580,528	341,346	1,697,202	3,619,076
Capital Outlay	225,063	472,825	200,768	1,059,728	1,958,384	156,277	927,855	9,964	5,987,796	7,081,892	651,703	2,902,618	279,184	4,264,128	8,097,633
Public Assistance	98,488	0	0	160,500	258,988	144,450	0	0	160,500	304,950	144,450	0	0	160,500	304,950
Total Expenditures	<b>15,798,270</b>	<b>5,816,088</b>	<b>3,376,742</b>	<b>5,138,781</b>	<b>30,129,881</b>	<b>17,219,027</b>	<b>6,451,103</b>	<b>3,438,567</b>	<b>11,399,013</b>	<b>38,507,710</b>	<b>18,881,596</b>	<b>8,492,312</b>	<b>3,516,595</b>	<b>7,832,278</b>	<b>38,722,781</b>
Other Financing Uses															
Transfers Out	3,636,505	2,559,178	1,096,736	2,655,256	9,947,675	195,000	2,317,843	988,936	1,336,004	4,837,783	180,000	2,325,372	988,936	1,576,393	5,070,701
Total Other Uses	<b>3,636,505</b>	<b>2,559,178</b>	<b>1,096,736</b>	<b>2,655,256</b>	<b>9,947,675</b>	<b>195,000</b>	<b>2,317,843</b>	<b>988,936</b>	<b>1,336,004</b>	<b>4,837,783</b>	<b>180,000</b>	<b>2,325,372</b>	<b>988,936</b>	<b>1,576,393</b>	<b>5,070,701</b>
<b>Total Expenditures &amp; Use</b>	<b>19,434,775</b>	<b>8,375,265</b>	<b>4,473,478</b>	<b>7,794,038</b>	<b>40,077,556</b>	<b>17,414,027</b>	<b>8,768,946</b>	<b>4,427,503</b>	<b>12,735,017</b>	<b>43,345,493</b>	<b>19,061,596</b>	<b>10,817,684</b>	<b>4,505,531</b>	<b>9,408,671</b>	<b>43,793,482</b>
Increase(Decrease) in Fund Balance	39,594	418,754	204,591	1,470,521	2,133,460	133,995	(58,833)	(46,248)	(1,508,098)	(1,479,184)	53,431	27,746	29,435	(3,344,325)	(3,233,713)
<b>Ending Balance</b>	<b>11,583,695</b>	<b>11,871,586</b>	<b>4,082,086</b>	<b>27,035,513</b>	<b>54,572,880</b>	<b>11,717,690</b>	<b>12,903,446</b>	<b>4,357,310</b>	<b>25,622,553</b>	<b>54,600,999</b>	<b>11,771,121</b>	<b>12,931,192</b>	<b>4,386,745</b>	<b>22,278,215</b>	<b>51,367,273</b>

location



## **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 2021-2022  
GENERAL FUND SUMMARY**

	<b>2019-20 REVISED BUDGET</b>	<b>2019-20 ACTUAL</b>	<b>2020-21 ADOPTED BUDGET</b>	<b>2020-21 ACTUAL SIX MONTHS</b>	<b>2020-21 REVISED BUDGET</b>	<b>2021-22 PROPOSED BUDGET</b>
BEGINNING BALANCE OCTOBER 1	11,544,101	11,544,101	11,583,695	11,583,695	11,583,695	11,717,690
REVENUES	17,124,257	19,474,369	17,303,162	11,407,075	17,548,022	19,115,027
<b>TOTAL FUNDS AVAILABLE</b>	<b>28,668,358</b>	<b>31,018,470</b>	<b>28,886,857</b>	<b>22,990,771</b>	<b>29,131,717</b>	<b>30,832,717</b>
<b>EXPENDITURES</b>						
GEN GOVNT ADMIN	566,666	549,541	594,611	282,743	608,513	619,422
INFORMATION TECHNOLOGY	273,516	264,678	236,286	147,591	252,563	331,118
HUMAN RESOURCES	228,544	224,303	231,494	102,355	237,942	244,995
BUILDING OPERATIONS	73,073	63,140	63,741	25,664	66,361	95,020
PUBLIC ASSISTANCE	144,450	98,488	144,450	48,925	144,450	144,450
MUNICIPAL COURT	286,830	277,702	299,932	126,707	290,638	306,134
CIVIC CENTER	230,144	219,228	245,446	78,724	245,284	288,122
PLANNING/ZONING	321,781	284,687	322,841	167,673	342,245	334,641
CODE COMPLIANCE	271,513	217,140	276,601	71,086	216,232	278,561
FINANCE	563,992	519,907	582,501	283,581	606,829	623,954
POLICE	5,499,667	5,196,375	5,767,425	2,438,408	5,737,046	6,423,003
EMERGENCY MGT.	32,430	31,430	37,693	4,705	37,945	46,281
FIRE	4,540,403	4,562,809	4,427,150	2,104,820	4,615,189	4,930,702
PUBLIC SERVICES ADM	93,019	92,255	94,807	43,848	98,029	103,893
STREETS	842,116	801,342	867,106	387,640	864,186	1,022,892
GARAGE	243,330	236,699	273,507	114,070	272,673	294,965
PARKS	849,828	694,938	959,112	267,227	968,534	1,067,580
FRANK BUCK ZOO	1,229,199	1,181,232	1,332,005	529,563	1,304,851	1,408,753
CEMETERY	309,414	282,375	316,476	116,505	309,517	317,111
NON-DEPT'L**	484,748	3,636,505	195,000	0	195,000	180,000
<b>TOTAL EXPENDITURES</b>	<b>17,084,663</b>	<b>19,434,775</b>	<b>17,268,184</b>	<b>7,341,833</b>	<b>17,414,027</b>	<b>19,061,596</b>
ENDING BALANCE SEPTEMBER 30	11,583,695	11,583,695	11,618,673	15,648,938	11,717,690	11,771,121
INCREASE(DECREASE) IN FUND BALANCE	39,594	39,594	34,978	4,065,243	133,995	53,431

Note: Beginning October FY 2021 Fund Balance ties to FY 20 Audited Financials

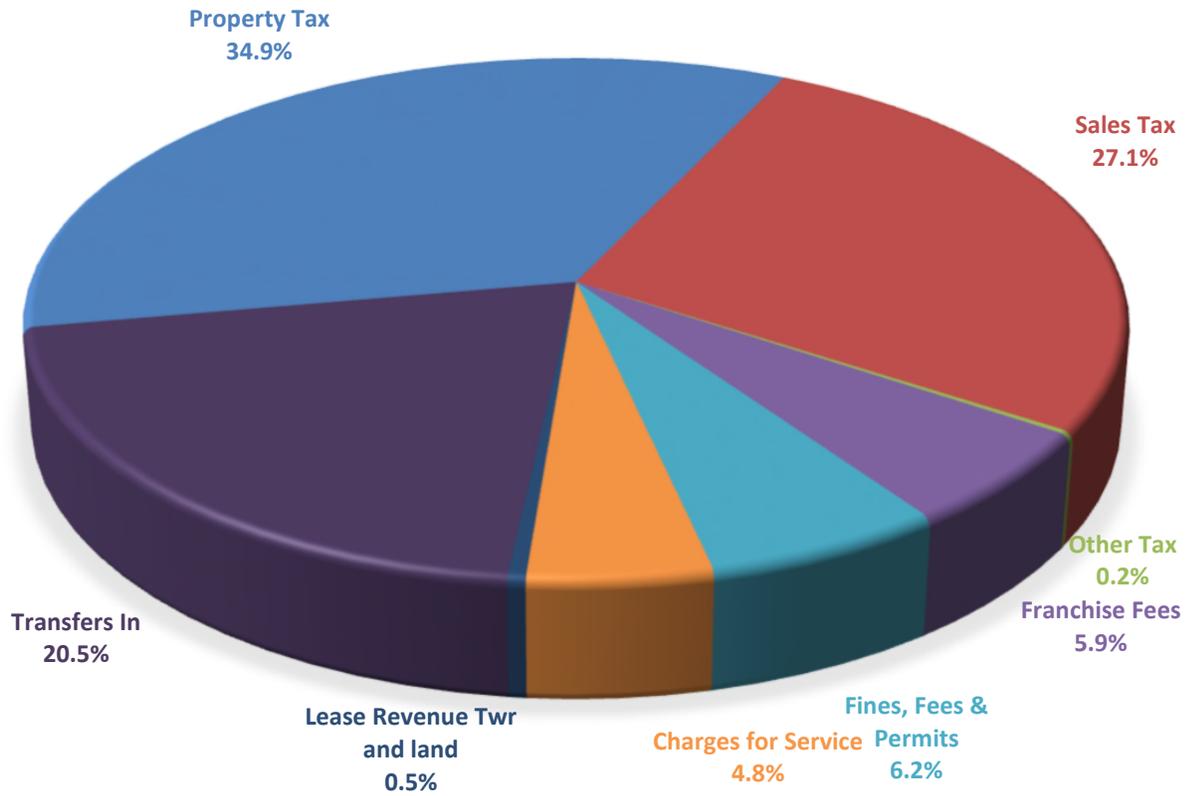
**CITY OF GAINESVILLE  
BUDGET 2021-2022  
GENERAL FUND REVENUES**

ACCOUNT NUMBER	DESCRIPTION	2019-20 REVISED BUDGET	2019-20 ACTUAL	2020-21 ADOPTED BUDGET	2020-21 ACTUAL SIX MONTHS	2020-21 REVISED BUDGET	2021-22 PROPOSED BUDGET
01-4001-00-00	CURRENT TAXES RESOLVED	5,813,912	5,929,304	6,154,647	6,137,978	6,222,000	6,613,220
01-4002-00-00	DELINQUENT TAXES RESOLVED	50,000	77,582	50,000	33,374	50,000	50,000
01-4003-00-00	PENALTY AND INTEREST	40,000	57,299	40,000	25,122	40,000	40,000
01-4005-00-00	REFUNDS AND ADJUSTMENTS	(40,000)	(44,952)	(40,000)	(21,112)	(40,000)	(40,000)
01-4006-00-00	PROPERTY TAX REBATES	(55,000)	(33,618)	(55,000)	0	(55,000)	0
	<b>SUBTOTAL TAXES</b>	<b>5,808,912</b>	<b>5,985,615</b>	<b>6,149,647</b>	<b>6,175,361</b>	<b>6,217,000</b>	<b>6,663,220</b>
01-4100-00-00	SALES TAX REBATE-ENTERPRISE ZO	(218,000)	52,793	(75,000)	(8,278)	(75,000)	(10,000)
01-4101-00-00	SALES TAXES	5,570,279	6,384,534	5,040,000	1,895,939	5,115,859	5,183,183
01-4102-00-00	FRANCHISE FEE - ELECTRIC	770,000	802,532	770,000	375,193	770,000	770,000
01-4103-00-00	MIXED DRINK TAX	17,500	28,073	35,000	13,324	28,000	37,500
01-4105-00-00	WATER TOWER LEASE	81,000	95,736	81,000	62,676	90,000	90,000
01-4106-00-00	FRANCHISE FEE - PHONES	50,000	37,969	49,000	17,898	49,000	44,727
01-4107-00-00	FRANCHISE FEE - CABLE TV	127,750	129,625	127,000	31,318	127,000	127,750
01-4108-00-00	FRANCHISE FEE - GAS	155,000	174,075	155,000	80,318	160,000	190,000
	<b>SUBTOTAL OTHER TAXES AND FEES</b>	<b>6,553,529</b>	<b>7,705,336</b>	<b>6,182,000</b>	<b>2,468,389</b>	<b>6,264,859</b>	<b>6,433,160</b>
01-4201-00-00	BUILDING PERMITS	350,000	428,670	267,750	313,998	375,000	350,000
01-4202-00-00	ANNUAL PERMITS	25,000	27,032	24,000	23,619	24,000	25,000
01-4204-00-00	HEALTH PERMITS AND INSPECTIONS	3,500	4,980	4,500	3,475	4,500	4,500
01-4205-00-00	ZONING PERMITS	6,000	6,510	3,000	5,300	6,000	5,000
01-4206-00-00	ALCOHOL BEVERAGE SALES PERMITS	10,000	8,175	6,500	5,130	6,500	7,000
01-4212-00-00	ITINERANT VENDOR PERMIT	3,000	4,750	3,000	1,450	3,000	2,500
	<b>SUBTOTAL LICENSE FEES PERMITS</b>	<b>397,500</b>	<b>480,117</b>	<b>308,750</b>	<b>352,972</b>	<b>419,000</b>	<b>394,000</b>
01-4301-00-00	MUNICIPAL COURT FINES	256,000	276,470	450,000	139,991	273,000	450,000
01-4302-00-00	PARKING FINES	500	231	2,500	0	500	700
01-4304-00-00	DISMISSAL FEES	6,500	5,685	6,500	270	3,000	6,400
01-4311-00-00	FINGERPRINT FEES	650	1,220	700	270	700	600
01-4312-00-00	ACCRUED COURT WARRANTS REVENUE	0	37,426	0	0	0	0
01-4316-00-00	SCHL ZONE/CHILD SAFETY FUND	900	1,067	1,500	837	1,500	1,600
	<b>SUBTOTAL FINES</b>	<b>264,550</b>	<b>322,099</b>	<b>461,200</b>	<b>141,368</b>	<b>278,700</b>	<b>459,300</b>
01-4405-00-00	CIVIC CENTER RENTAL	30,000	24,585	38,000	11,735	28,000	45,000
01-4406-00-00	CEMETERY FEES	107,000	121,916	107,000	75,168	121,000	131,000
01-4407-00-00	CEMETERY ADMINISTRATION FEES	3,000	3,730	3,000	1,891	3,000	3,000
01-4412-00-00	SANTA FE DEPOT RENTAL	1,000	600	3,000	0	0	6,000
01-4501-00-00	SWIMMING POOL FEES	30,000	54,178	96,000	0	96,000	98,000
01-4504-00-00	SWIMMING POOL CONCESSION STAND	4,200	7,035	10,000	0	10,000	13,500
01-4507-00-00	LEONARD PARK PAVILLION RENTAL	5,000	4,980	8,000	3,060	8,000	8,500
01-4508-00-00	DONATIONS	1,973	29,284	0	0	0	0
01-4510-00-00	BASEBALL FIELD FEES	8,000	12,556	25,000	3,171	12,500	30,000
	<b>SUBTOTAL CHARGES FOR FEES AND RENTALS</b>	<b>190,173</b>	<b>258,863</b>	<b>290,000</b>	<b>95,025</b>	<b>278,500</b>	<b>335,000</b>
01-4622-00-00	CASH SHORT/OVER	0	259	0	0	0	0
01-4623-00-00	NSF CHARGES	50	0	50	0	0	0
01-4628-00-00	CREDIT CARD CONVENIENCE FEE	3,000	2,504	3,000	53	500	3,000
	<b>SUBTOTAL CHARGES FOR FEES AND RENTALS</b>	<b>3,050</b>	<b>2,763</b>	<b>3,050</b>	<b>53</b>	<b>500</b>	<b>3,000</b>
01-4701-00-00	INTEREST REVENUE	120,000	104,496	90,000	4,557	5,190	10,000
01-4702-00-00	TAX CERTIFICATES	660	750	660	486	660	700
01-4703-00-00	GAIN ON DISPOSITION/FXD ASSETS	0	0	0	14,450	14,450	0
01-4709-00-00	MISCELLANEOUS REVENUE	35,000	132,965	51,500	314,113	330,000	51,500
01-4713-00-00	TRAIN REVENUES	4,000	3,994	49,000	4,488	40,000	49,000
01-4714-00-00	SANTA FE DEPOT SALES REVENUE	4,140	0	1,000	0	0	0
01-4725-00-00	LIEN REVENUES	9,000	15,934	5,000	1,436	5,000	5,000
01-4729-00-00	KIDS FISHFEST REVENUES	3,000	3,000	2,500	0	0	2,500
01-4730-00-00	LAND LEASE-QUALITY INN	32,500	32,500	32,500	32,500	32,500	32,500
01-4735-00-00	ANIMAL SHELTER FEES	120,000	121,463	120,000	61,798	120,000	121,000
01-4767-00-00	SPRING FLING BOOTH FEES	0	0	4,500	1,220	4,293	4,500
01-4771-00-00	ZOO ADMISSIONS REVENUE	261,000	295,038	385,000	198,535	385,000	388,850
01-4772-00-00	ZOO ANNUAL PASS	18,000	29,006	20,000	18,179	20,000	22,000
01-4775-00-00	ZOO EDUCATIONAL PROG. REVENUES	8,423	17,129	45,000	12,881	25,000	50,000
01-4776-00-00	ZOO MERCHANDISE SOLD	75,000	112,899	170,000	69,680	170,000	170,000
01-4778-00-00	ZOO CONCESSION-PRIVATE PARTY	3,130	3,474	5,500	656	2,500	5,500
	<b>SUBTOTAL CHARGES FOR SERVICE</b>	<b>693,853</b>	<b>872,649</b>	<b>982,160</b>	<b>734,980</b>	<b>1,154,593</b>	<b>913,050</b>

**CITY OF GAINESVILLE  
BUDGET 2021-2022  
GENERAL FUND REVENUES**

ACCOUNT NUMBER	DESCRIPTION	2019-20 REVISED BUDGET	2019-20 ACTUAL	2020-21 ADOPTED BUDGET	2020-21 ACTUAL SIX MONTHS	2020-21 REVISED BUDGET	2021-22 PROPOSED BUDGET
01-4802-00-00	GRANT REVENUE	0	33,330	0	0	7,765	0
01-4804-00-00	GRANT REVENUE-FEMA	0	866,030	0	0	0	0
01-4807-00-00	GRANT REVENUE - MISC AGENCIES	0	6,500	0	750	750	0
01-4810-00-00	INSURANCE REIMBURSEMENT	0	1,000	0	0	0	0
	<b>SUBTOTAL GRANT REVENUE/OTHER</b>	<b>0</b>	<b>906,860</b>	<b>0</b>	<b>750</b>	<b>8,515</b>	<b>0</b>
01-4910-00-00	TRANSFER FROM MC CASE JUV FUND	13,000	13,000	13,000	0	13,000	13,000
01-4918-00-00	TRANSFER FROM GEDC FUND	51,188	51,188	30,000	0	30,000	30,000
01-4919-00-00	TRANSFER FROM COVID - 19 FUND	0	0	0	0	0	854,970
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-CIVIC/DEPOT	230,144	230,144	245,000	122,500	245,000	288,122
01-4922-00-00-WEB	TRANSFER FROM H/M-WEBSITE	7,000	7,000	7,000	0	7,000	10,000
01-4940-00-00	TRAN FROM CONSTRUCT. PROJ FND	280,000	0	0	0	0	75,000
01-4955-00-00	TRANSFER FROM ASSIGNED PROJECT	0	0	0	0	0	11,847
01-4960-00-00	TRANSFER FROM W&S UTILITY FUND	882,933	882,933	882,930	441,465	882,930	882,933
01-4960-00-00-STREET	TRANSFER FROM W&S-STR RENTAL	421,538	421,538	421,538	210,769	421,538	421,538
01-4967-00-00	TRANSFER FROM STORMWTR FUND	208,201	208,201	208,201	104,100	208,201	208,201
01-4968-00-00	TRANSFER FROM SW FUND	765,131	765,131	765,131	382,566	765,131	765,131
01-4968-00-00-STREET	TRANSFER FROM S/W-STR RENTAL	223,805	223,805	223,805	111,903	223,805	223,805
01-4969-00-00	TRANSFER FROM CO 18 FND 69	0	7,376	0	0	0	0
01-4981-00-00	TRANSFER FROM CEM. PERM. FUND	32,000	32,000	32,000	16,000	32,000	32,000
	<b>SUBTOTAL TRANSFERS</b>	<b>3,212,690</b>	<b>2,940,066</b>	<b>2,926,355</b>	<b>1,438,178</b>	<b>2,926,355</b>	<b>3,914,297</b>
	<b>GENERAL FUND REVENUES</b>	<b>17,124,257</b>	<b>19,474,369</b>	<b>17,303,162</b>	<b>11,407,075</b>	<b>17,548,022</b>	<b>19,115,027</b>

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



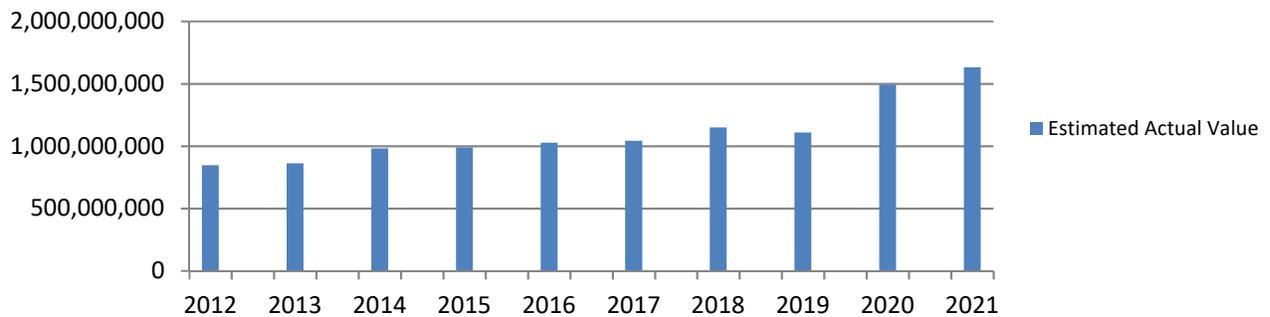
# GENERAL FUND REVENUES

## 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 9.49% in assessed values. This increase is due to increases in current property values and new construction. A portion of this tax funds the General Fund, and a portion is deposited in the Debt Service Fund. The City’s tax rate decreased slightly in 2022 to \$0.672100 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 34.86% of the General Fund budgeted revenues for FY 2022.

### Property Tax Assessed Value Ten Year History



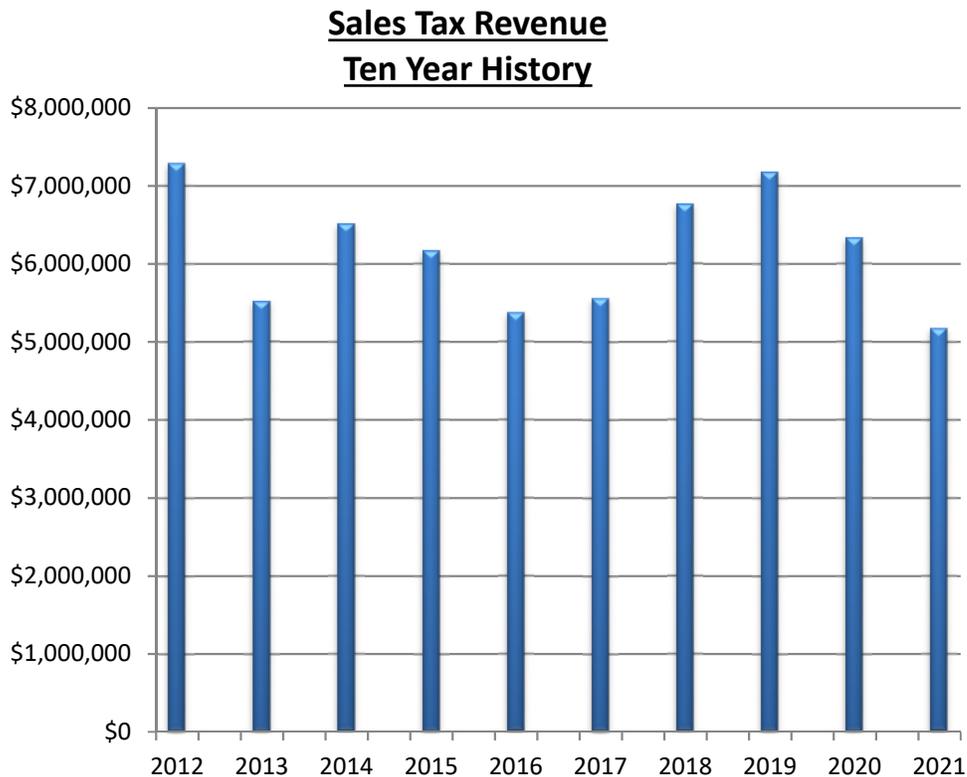
(2021 represents a preliminary unaudited number)

# GENERAL FUND REVENUES

## REVENUE ASSUMPTIONS (CONTINUED)

### Sales Tax

This year the second major revenue source for the General Fund is the City’s 1.25-cent sales tax with 1 cent for general operations and 0.25 cent for tax reduction. The current economic situation is continuing to improve with an increase in sales and increased activity in the oil/gas industry. Gainesville’s net sales tax collections will be \$208,183 more in the FY 2022 budget as compared to the FY 2021 budget. This increase is being tempered by a repayment of sales tax (\$731,445) due to a correction at the State of Texas Comptroller’s office. The chart below shows the City’s sales tax trend over the past ten years beginning in FY 2012 through the most recent FY 2021. The net figure for sales tax represents 27.06% of the General Fund’s total budgeted revenues for the new 2022 fiscal year.



(2021 represents a preliminary unaudited number.)

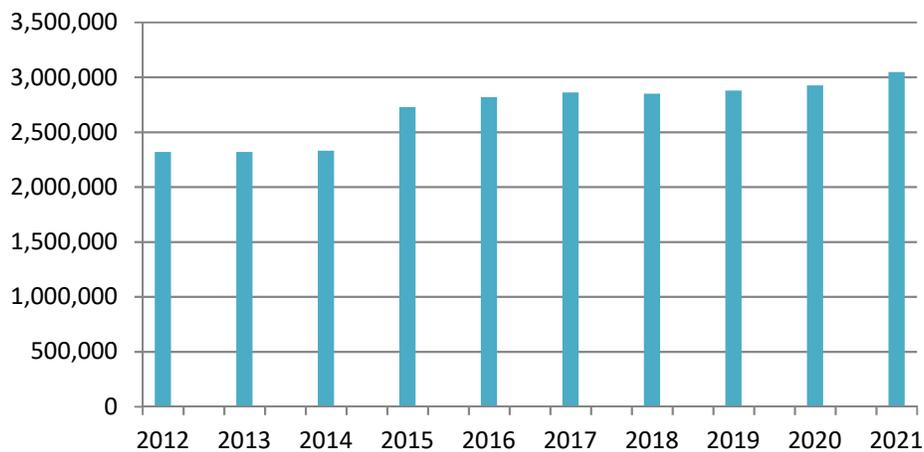
## GENERAL FUND REVENUES

### 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 2022, transfers of \$3,047,480 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 \$427,872 to the General Fund. These sources of revenue represent 15.94% of the General Fund revenues.

### Utility Fund Transfers to the General Fund



(2021 represents a preliminary unaudited number.)

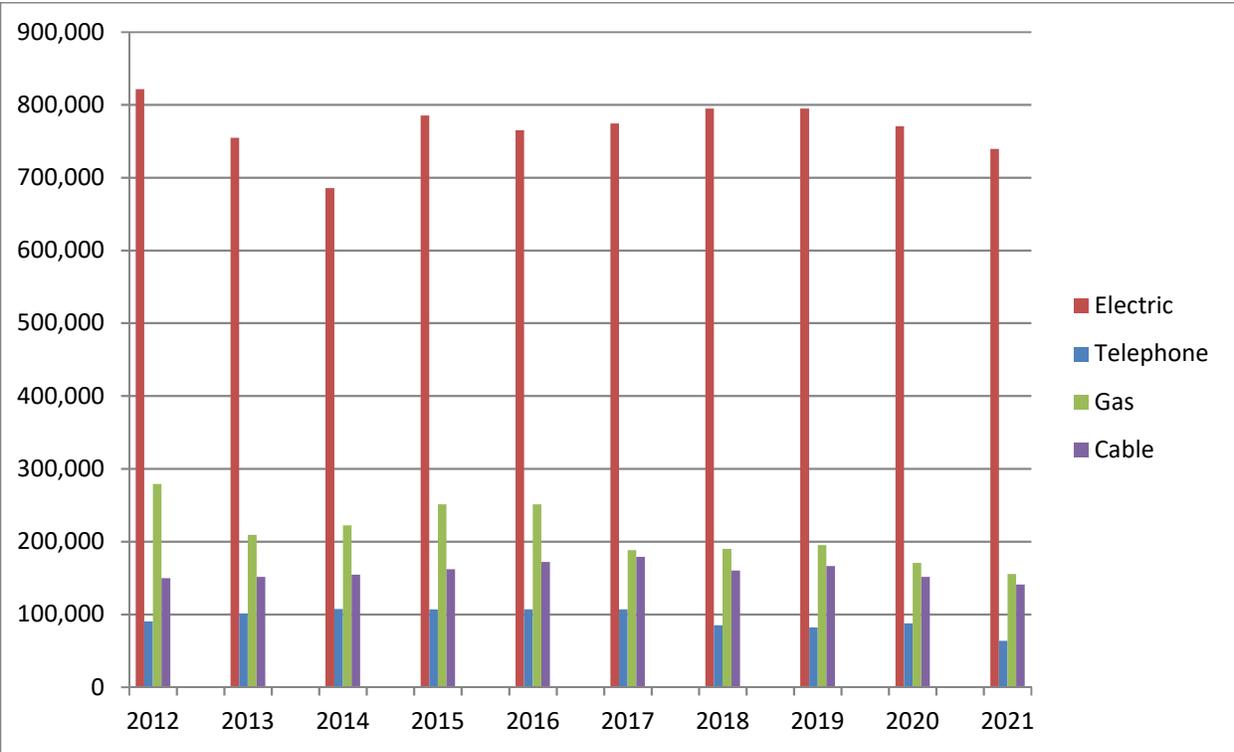
# GENERAL FUND REVENUES

## REVENUE ASSUMPTIONS (CONTINUED)

### Franchise Fees

Revenue from franchise operators for the use of City right-of-way continues to be a solid source of the City’s revenue base. Franchise fees from electricity, phones, cable television, and natural gas providers are projected to be \$1,222,477 or 6.40% of the total General Fund revenues in FY 2022. 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.

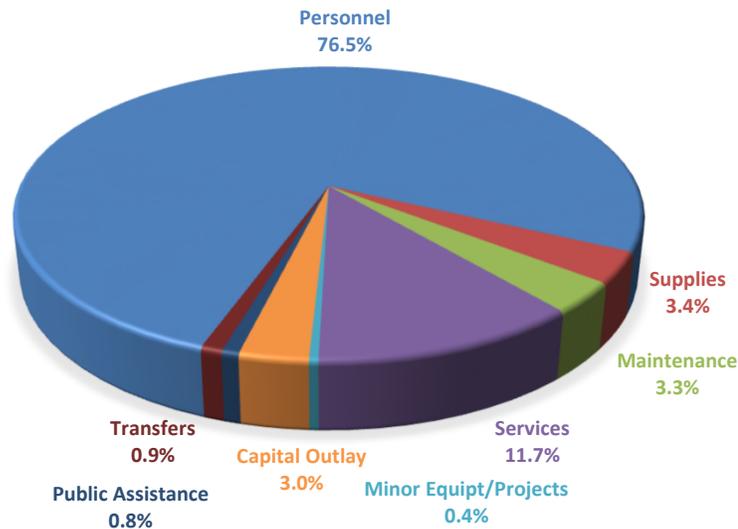
For FY 2022, these revenues are projected to increase slightly. All of these fees are determined by usage, with a fee (percentage) coming to the City. Electric and gas franchise fees are based on kilowatt hours and are projected to be close to what was received during the prior year. However, the City will continue to experience a decrease in phone and cable franchise fees due to the passage of new rules in Texas that allow phone and cable companies to choose to pay only one fee, the higher of the two. As a decline in residential land lines continues and cell phone usage increases, phone franchise fees will continue to decline.



(2021 represents a preliminary unaudited number.)

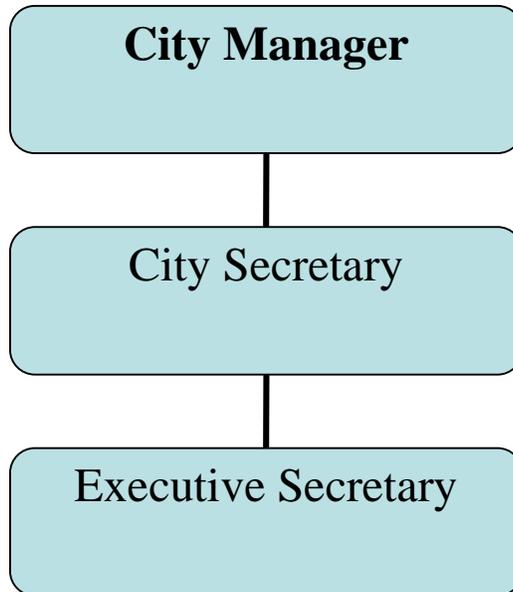
**GENERAL FUND  
EXPENDITURES BY TYPE AND DEPARTMENT  
BUDGET 2021-2022**

Department	Personnel	Supplies	Maintenance	Services	Minor Equip/Proj.	Capital Outlay	Public Assistance	Transfers	Total
General Government-Admin	426,468	14,450	0	178,504	0	0	0	0	619,422
Information Technology	167,185	2,050	39,887	36,243	10,889	74,864	0	0	331,118
Human Resources	212,746	6,200	0	26,049	0	0	0	0	244,995
Building Operations	0	3,500	43,780	47,740	0	0	0	0	95,020
Public Assistance	0	0	0	0	0	0	144,450	0	144,450
Municipal Court	271,225	6,000	0	28,909	0	0	0	0	306,134
Civic Center	104,443	12,200	18,825	117,654	0	35,000	0	0	288,122
Planning & Zoning	161,825	6,500	150	166,166	0	0	0	0	334,641
Code Compliance	228,711	10,500	3,000	36,350	0	0	0	0	278,561
Finance	422,089	9,900	0	191,965	0	0	0	0	623,954
Police	5,598,776	168,987	144,308	268,361	39,045	203,526	0	0	6,423,003
Emergency Management	7,046	1,250	19,338	10,648	0	7,999	0	0	46,281
Fire Operations	4,402,052	84,550	76,850	307,250	5,000	55,000	0	0	4,930,702
Public Service-Admin	97,501	1,650	0	4,742	0	0	0	0	103,893
Streets	444,841	49,650	127,675	277,726	0	123,000	0	0	1,022,892
Garage	268,787	4,725	10,000	11,453	0	0	0	0	294,965
Parks & Recreation	627,856	66,710	82,050	237,664	5,000	48,300	0	0	1,067,580
Frank Buck Zoo Operations	894,977	179,950	55,829	239,917	11,000	27,080	0	0	1,408,753
Cemetery	244,464	11,363	14,850	40,434	6,000	0	0	0	317,111
Non-Departmental	0	0	0	0	0	0	0	180,000	180,000
<b>Totals</b>	<b>14,580,992</b>	<b>640,135</b>	<b>636,542</b>	<b>2,227,774</b>	<b>76,934</b>	<b>574,769</b>	<b>144,450</b>	<b>180,000</b>	<b>19,061,596</b>



## City Administration

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## City Administration

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

### **Mission:**

#### City Manager:

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

#### City Secretary:

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

### **Vision:**

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

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

### **Department Description:**

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

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

### **Accomplishments:**

- Attained all five recognition stars from the Texas State Comptroller under its governmental transparency guidelines for posting key financial documents online.
- Expected to receive Distinguished Budget Presentation Award from the Government Finance Officers Association for 2020 fiscal year budget. This would be the tenth time award for City of Gainesville.
- Continuing operational excellence in the collection, investment, disbursement, documentation, and retention of City funds.
- The annual budget is posted on the City website.

- The City code of ordinances, City Council meeting agendas and minutes are posted on the City website.
- City Council meetings are broadcast on government access Channel 2 and the City website.
- Received unqualified audit for year ending September 2019.
- Increased fund balance and cash balance in the year ending September 2019.

**Departmental Performance Measures:**

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

	Actual 2018		Actual 2019		Actual 2020		Estimated 2021		Budgeted 2022	
Prepare Council Agenda packets and deliver on Wednesday preceding regular City Council Meeting	96% Timely Delivery									
	Meetings	23	Meetings	24	Meetings	24	Meetings	24	Meetings	24
	Packets delivered on time	21	Packets delivered on time	23						
Prepare Council Action Reports and deliver to media next day after regular Council meetings	100% Action Reports	21	100% Action Reports	24						
	Reports Delivered	21	Reports Delivered	23	Reports Delivered	24	Reports Delivered	24	Reports Delivered	24
	Timely Delivery	21	Timely Delivery	23	Timely Delivery	24	Timely Delivery	24	Timely Delivery	24
Respond to Open Records Requests (ORR) within 10 days as required by law	100% ORR Received	116	100% ORR Received	100	100% ORR Received	104	100% ORR Received	110	100% ORR Received	110
	Timely Response	116	Timely Response	100	Timely Response	104	Timely Response	110	Timely Response	110
Citizen Requests received and referred to appropriate department within 1 business day	100% Timely Delivery									
	Requests	35								
	Timely Response	35								
Receive unqualified opinion for annual financial audit	Yes									

**Major Goals for Fiscal Year 2021-22**

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

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

**Objectives for Goal 1:**

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

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

**Objectives for Goal 2:**

- 2.1 Complete improvements on Runway 18-36 and Taxiways Alpha, Echo, Delta, Bravo, and Charlie.
- 2.2 Complete construction process for Transfer Station Phase 1 & 2 (see Goals 3.2 and 5.2).
- 2.3 Remodel airport conference room. (Tenant interested in renting the space.)
- 2.4 Complete construction of Woods Street.
- 2.5 Engineer the reconstruction of Modrall (R006 - Red River & Lindsay), Field (part R146 - Potter and Perry) and Wine (R100 – Broadway & Garnett).
- 2.6 Seal streets that are identified in G2 (central portion of the City) and G3 (southern portion of the City).
- 2.7 Mill and overlay Bonner, Quail Run, Fox Hollow & Dove (N04); Aspen, Maplewood, & Cypress (N33 & N39); and Locust & Morningside (N18).
- 2.8 Abandon Cole Street Lift Station.
- 2.9 Design and begin construction on tertiary disc filter treatment and ultraviolet disinfection at the wastewater treatment plant.
- 2.10 Replace water valve on Hillcrest and install phase one of the 12” water line on Bonner Road (see Goal 6.2).
- 2.11 Complete engineering on Civic Center expansion.
- 2.12 Complete engineering on new Fire Station #2.

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

**Objectives for Goal 3:**

- 3.1 Bring 20 substandard structures into compliance with City codes (see Goal 6.1).
- 3.2 Complete construction process for Transfer Station Phase 1 & 2 (see Goals 2.2 and 5.2).

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

**Objectives for Goal 4:**

- 4.1 Install 750 radio read water meters and one receiver.
- 4.2 Install LED lights (first floor of City Hall and section of downtown street lights).
- 4.3 Replace three (3) AC units at the Public Safety Building and one (1) unit at City Hall.
- 4.4 Train staff on basic skills, overall City operations, and how to apply Lean Sigma to City operations for improved efficiencies.
- 4.5 Start three additional Lean Sigma Projects.

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

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

**Objectives for Goal 6:**

- 6.1 Bring 20 substandard structures into compliance with City codes (see Goal 3.1).
- 6.2 Replace water valve on Hillcrest and install phase one of the 12” water line on Bonner Road (see Goal 2.10).
- 6.3 Complete engineering on Fire Station #2 (see Goal 2.12).

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

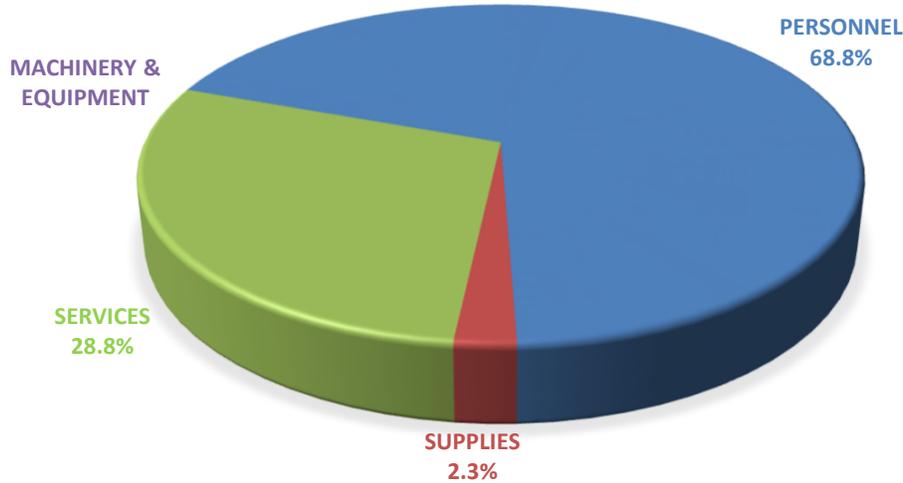
**Objectives for Goal 7:**

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

**CITY OF GAINESVILLE  
BUDGET 2021-2022  
GENERAL FUND ADMINISTRATION**

<b>ACCOUNT NUMBER</b>	<b>DESCRIPTION</b>	<b>2019-20 REVISED BUDGET</b>	<b>2019-20 ACTUAL</b>	<b>2020-21 ADOPTED BUDGET</b>	<b>2020-21 ACTUAL SIX MONTHS</b>	<b>2020-21 REVISED BUDGET</b>	<b>2021-22 PROPOSED BUDGET</b>
01-5101-10-10	SALARIES	267,034	271,731	275,236	121,884	277,434	300,078
01-5106-10-10	OVERTIME	900	149	900	0	900	900
01-5110-10-10	LONGEVITY	660	660	780	720	720	840
01-5111-10-10	RETIREMENT	57,858	58,426	59,117	38,150	59,426	62,239
01-5112-10-10	FICA	20,398	17,245	17,652	8,092	20,950	20,256
01-5116-10-10	HEALTH/LIFE INSURANCE	34,001	34,343	28,280	17,164	38,390	38,635
01-5118-10-10	WORKER COMPENSATION	317	354	357	128	298	560
01-5119-10-10	OTHER PAYROLL EXPENSE	2,867	2,867	2,960	1,366	3,017	2,960
	<b>SUBTOTAL SALARIES &amp; BENEFITS</b>	<b>384,035</b>	<b>385,775</b>	<b>385,282</b>	<b>187,504</b>	<b>401,135</b>	<b>426,468</b>
01-5201-10-10	OFFICE SUPPLIES	1,600	666	2,000	474	2,000	2,000
01-5202-10-10	POSTAGE	300	158	350	248	550	650
01-5295-10-10	SPECIAL EVENT SUPPLIES	3,300	3,255	3,400	3,206	3,500	3,500
01-5298-10-10	COPIER - RENT/MAINT.	1,850	1,953	2,000	814	2,000	2,000
01-5299-10-10	MISCELLANEOUS SUPPLIES	6,200	5,055	6,300	2,834	6,300	6,300
	<b>SUBTOTAL SUPPLIES</b>	<b>13,250</b>	<b>11,087</b>	<b>14,050</b>	<b>7,575</b>	<b>14,350</b>	<b>14,450</b>
01-5401-10-10	COMMUNICATIONS	14,500	13,594	14,925	915	14,925	15,600
01-5402-10-10	DUES & SUBSCRIPTIONS	17,500	13,247	17,500	9,503	17,500	17,200
01-5403-10-10	GENERAL INSURANCE	19,950	18,482	19,950	10,380	21,000	22,000
01-5404-10-10	PROFESSIONAL FEES	64,700	58,556	80,200	36,177	80,200	64,700
01-5405-10-10	ADVERTISING	4,000	3,241	4,000	2,908	4,000	4,000
01-5406-10-10	TRAINING	6,000	3,440	6,000	862	6,000	6,000
01-5409-10-10	CONTRACTUAL SERVICES	27,000	27,000	27,000	13,500	27,000	27,000
01-5412-10-10	ELECTION EXPENSE	177	177	10,000	3,062	6,000	6,000
01-5418-10-10	AUTO ALLOWANCE	8,944	8,944	9,004	4,156	9,177	9,004
01-5460-10-10	OFFICE EQUIPMENT RENTAL	4,410	4,402	4,500	4,402	4,500	4,500
01-5475-10-10	COPY MACHINE USAGE	1,000	1,113	1,000	573	1,500	1,500
01-5499-10-10	MISCELLANEOUS SERVICES	1,200	484	1,200	1,226	1,226	1,000
	<b>SUBTOTAL SERVICES</b>	<b>169,381</b>	<b>152,679</b>	<b>195,279</b>	<b>87,664</b>	<b>193,028</b>	<b>178,504</b>
	<b>ADMINISTRATION</b>	<b>566,666</b>	<b>549,541</b>	<b>594,611</b>	<b>282,743</b>	<b>608,513</b>	<b>619,422</b>

**CITY OF GAINESVILLE  
BUDGET 2021-2022  
GENERAL FUND ADMINISTRATION**



**EXPENDITURE SUMMARY**

CLASSIFICATION	2019-20	2019-20	2020-21	2020-21	2020-21	2021-22
	REVISED	ACTUAL	ADOPTED	ACTUAL	REVISED	PROPOSED
	BUDGET			SIX MONTHS	BUDGET	BUDGET
PERSONNEL	384,035	385,775	385,282	187,504	401,135	426,468
SUPPLIES	13,250	11,087	14,050	7,575	14,350	14,450
SERVICES	169,381	152,679	195,279	87,664	193,028	178,504
MACHINERY & EQUIPMENT	0	0	0	0	0	0
<b>Total</b>	<b>566,666</b>	<b>549,541</b>	<b>594,611</b>	<b>282,743</b>	<b>608,513</b>	<b>619,422</b>

**WORKLOAD/DEMAND**

	ACTUAL	ACTUAL	ACTUAL	BUDGETED	ESTIMATED
	2018	2019	2020	2021	2022
REGULARLY SCHEDULED COUNCIL MEETINGS	24	23	24	24	24
SPECIAL COUNCIL MEETINGS	0	1	0	0	0
COUNCIL WORK SESSIONS	3	3	3	3	3
COUNCIL MINUTES	27	26	27	27	27
ELECTIONS	1	1	1	2	1
ORDINANCES ADOPTED	25	22	25	25	25
RESOLUTIONS APPROVED	70	81	100	90	90
RESEARCH/INFORMATION REQUESTS COMPLETED	40	28	35	30	30
OPEN RECORDS REQUESTS COMPLETED	40	116	100	110	110

**STAFFING**

POSITION	ACTUAL	ACTUAL	ACTUAL	BUDGETED	PROPOSED
	2018	2019	2020	2021	2022
ADMINISTRATION					
CITY MANAGER	1	1	1	1	1
CITY SECRETARY	1	1	1	1	1
EXECUTIVE SECRETARY	1	1	1	1	1
<b>TOTAL ADMINISTRATION</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>3</b>

# Information Technology

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**Information Technology  
Director**

## Information Technology 2021-2022

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

### **Mission:**

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

### **Vision:**

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

### **Department Description:**

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

### **Major Accomplishments:**

- Migrated Police to new version of crimes consolidating two servers running Microsoft Windows 2012 r2 to Microsoft Windows 2019. A third Police servers tasks are being rolled into other servers allowing for a further reduction in server count.
- Continued work on replacing failed outdoor radios with Radwin radios and bring sites back online to be recorded.
- Deployed CrowdStrike antivirus with Overwatch and removed two legacy antivirus platforms.
- Migrated the Neptune water meter system from a locally hosted to cloud hosted platform.
- Working with a third party vendor and the Water Shop deployed over 1000 smart water meters.
- Tested complete failover to Disaster Recovery Quorum back appliance of all servers simultaneously.

### **Department Performance Measures:**

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

### **Major Goals for Fiscal Year 2021-22**

(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:**

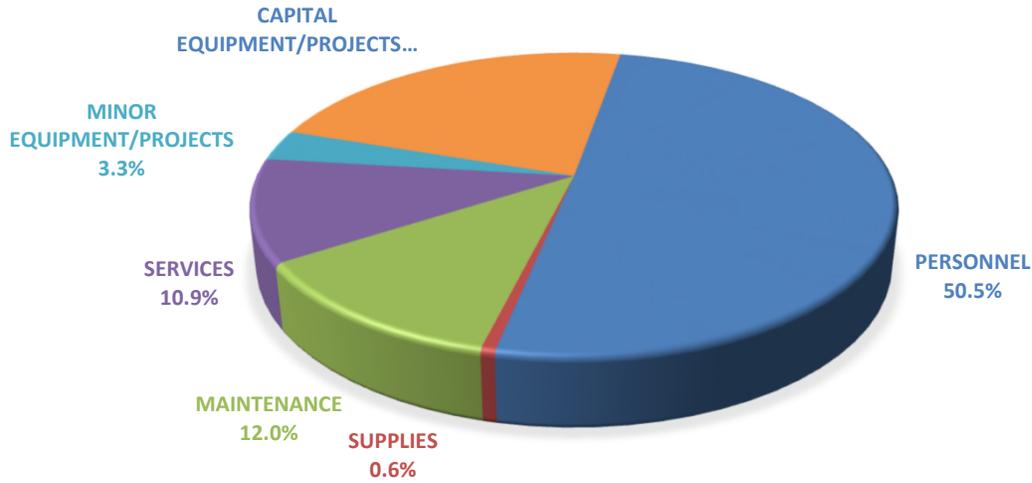
- 4.1 Install 750 radio read water meters and one receiver. (01-5101-10-12 thru 01-5119-10-12)

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

**CITY OF GAINESVILLE  
BUDGET 2021-2022  
GENERAL FUND INFORMATION TECHNOLOGY**

<b>ACCOUNT NUMBER</b>	<b>DESCRIPTION</b>	<b>2019-20 REVISED BUDGET</b>	<b>2019-20 ACTUAL</b>	<b>2020-21 ADOPTED BUDGET</b>	<b>2020-21 ACTUAL SIX MONTHS</b>	<b>2020-21 REVISED BUDGET</b>	<b>2021-22 PROPOSED BUDGET</b>
01-5101-10-12	SALARIES	117,994	119,103	122,351	55,058	125,998	131,680
01-5110-10-12	LONGEVITY	360	360	420	420	420	480
01-5111-10-12	RETIREMENT	15,166	15,304	15,733	7,115	16,195	16,894
01-5112-10-12	FICA	9,399	9,484	8,895	4,404	10,023	10,456
01-5116-10-12	HEALTH/LIFE/CAREFLITE	6,555	6,456	7,196	3,500	7,558	7,196
01-5118-10-12	WORKER COMPENSATION	135	126	140	58	131	219
01-5119-10-12	OTHER PAYROLL EXPENSE	260	260	260	120	265	260
	<b>SUBTOTAL SALARIES &amp; BENEFITS</b>	<b>149,869</b>	<b>151,092</b>	<b>154,995</b>	<b>70,674</b>	<b>160,590</b>	<b>167,185</b>
01-5201-10-12	OFFICE SUPPLIES	250	288	150	5	150	150
01-5299-10-12	MISCELLANEOUS SUPPLIES	1,560	1,616	1,600	1,225	1,600	1,900
	<b>SUBTOTAL SUPPLIES</b>	<b>1,810</b>	<b>1,904</b>	<b>1,750</b>	<b>1,230</b>	<b>1,750</b>	<b>2,050</b>
01-5304-10-12	MACHINERY & EQUIPMENT MAINT.	12,556	13,093	13,620	13,806	20,306	10,770
01-5319-10-12	SOFTWARE MAINTENANCE	32,362	24,317	16,085	16,089	16,089	29,117
	<b>SUBTOTAL MAINTENANCE</b>	<b>44,918</b>	<b>37,410</b>	<b>29,705</b>	<b>29,895</b>	<b>36,395</b>	<b>39,887</b>
01-5401-10-12	COMMUNICATIONS	31,724	31,718	31,724	30,906	36,105	31,285
01-5403-10-12	GENERAL INSURANCE	105	64	110	49	129	133
01-5404-10-12	PROFESSIONAL FEES	550	18	600	18	600	600
01-5406-10-12	TRAINING	319	319	325	319	319	325
01-5418-10-12	AUTO ALLOWANCE	3,889	3,889	3,900	1,800	3,975	3,900
	<b>SUBTOTAL SERVICES</b>	<b>36,587</b>	<b>36,009</b>	<b>36,659</b>	<b>33,091</b>	<b>41,128</b>	<b>36,243</b>
01-5508-10-12	OFFICE MACHINERY & EQUIPMENT	24,620	22,328	13,177	12,700	12,700	10,889
	<b>SUBTOTAL MINOR OFFICE AND EQUIP</b>	<b>24,620</b>	<b>22,328</b>	<b>13,177</b>	<b>12,700</b>	<b>12,700</b>	<b>10,889</b>
01-6508-10-12	OFFICE MACHINERY & EQUIPMENT	15,712	15,934	0	0	0	74,864
	<b>SUBTOTAL MAJOR MACHINERY &amp; EQ</b>	<b>15,712</b>	<b>15,934</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>74,864</b>
	<b>INFORMATION TECHNOLOGY</b>	<b>273,516</b>	<b>264,678</b>	<b>236,286</b>	<b>147,591</b>	<b>252,563</b>	<b>331,118</b>

**CITY OF GAINESVILLE  
BUDGET 2021-2022  
GENERAL FUND INFORMATION TECHNOLOGY**



**EXPENDITURE SUMMARY**

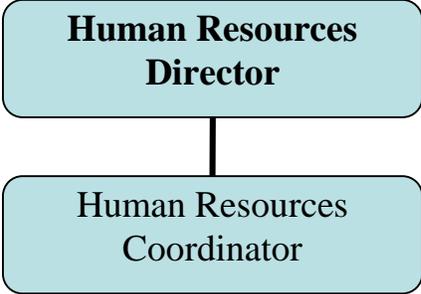
CLASSIFICATION	2019-20	2020-21	2020-21	2020-21	2021-22
	ACTUAL	BUDGET	SIX MONTHS	REVISED BUDGET	PROPOSED BUDGET
PERSONNEL	151,092	154,995	70,674	160,590	167,185
SUPPLIES	1,904	1,750	1,230	1,750	2,050
MAINTENANCE	37,410	29,705	29,895	36,395	39,887
SERVICES	36,009	36,659	33,091	41,128	36,243
MINOR EQUIPMENT/PROJECTS	22,328	13,177	12,700	12,700	10,889
CAPITAL EQUIPMENT/PROJECTS	15,934	0	0	0	74,864
<b>TOTAL</b>	<b>264,678</b>	<b>236,286</b>	<b>147,591</b>	<b>252,563</b>	<b>331,118</b>

**STAFFING**

POSITION	ACTUAL 2018	ACTUAL 2019	ACTUAL 2020	BUDGETED 2021	PROPOSED 2022
INFORMATION TECHNOLOGY					
INFORMATION TECHNOLOGY DIRECTOR	1	1	1	1	1
<b>TOTAL INFORMATION TECHNOLOGY</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>1</b>

# Human Resources

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## Human Resources

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

### **Mission:**

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

### **Vision:**

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

### **Department Description:**

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

### **Accomplishments:**

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

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

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

**Departmental Performance Measures:**

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

**Major Goals for Fiscal Year 2021 – 2022:**

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

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

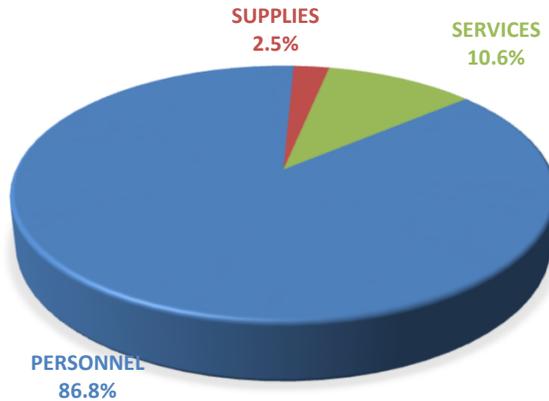
**Objectives for Goal 4:**

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

**CITY OF GAINESVILLE  
BUDGET 2021-2022  
GENERAL FUND HUMAN RESOURCES**

<b>ACCOUNT NUMBER</b>	<b>DESCRIPTION</b>	<b>2019-20 REVISED BUDGET</b>	<b>2019-20 ACTUAL</b>	<b>2020-21 ADOPTED BUDGET</b>	<b>2020-21 ACTUAL SIX MONTHS</b>	<b>2020-21 REVISED BUDGET</b>	<b>2021-22 PROPOSED BUDGET</b>
01-5101-10-13	SALARIES	147,439	148,683	146,659	65,996	152,630	158,688
01-5106-10-13	OVERTIME	1,003	1,003	1,000	307	1,000	1,000
01-5110-10-13	LONGEVITY	1,620	1,620	1,740	1,740	1,740	1,860
01-5111-10-13	RETIREMENT	19,392	19,546	19,341	8,814	20,096	20,842
01-5112-10-13	FICA	11,855	11,743	11,971	5,180	12,078	12,900
01-5116-10-13	HEALTH/LIFE/CAREFLITE	13,110	12,886	14,366	6,992	15,116	14,366
01-5118-10-13	WORKER COMPENSATION	172	193	172	71	162	270
01-5119-10-13	OTHER PAYROLL EXPENSE	2,794	2,794	2,820	1,301	2,874	2,820
	<b>SUBTOTAL SALARIES &amp; BENEFITS</b>	<b>197,385</b>	<b>198,467</b>	<b>198,069</b>	<b>90,401</b>	<b>205,696</b>	<b>212,746</b>
01-5201-10-13	OFFICE SUPPLIES	2,500	2,443	2,500	935	2,500	2,500
01-5202-10-13	POSTAGE	150	115	200	98	200	200
01-5299-10-13	MISCELLANEOUS SUPPLIES	4,000	3,446	3,500	1,860	3,500	3,500
	<b>SUBTOTAL SUPPLIES</b>	<b>6,650</b>	<b>6,004</b>	<b>6,200</b>	<b>2,893</b>	<b>6,200</b>	<b>6,200</b>
01-5401-10-13	COMMUNICATIONS	3,700	3,721	3,700	897	3,721	3,721
01-5402-10-13	DUES & SUBSCRIPTIONS	800	223	800	231	800	800
01-5403-10-13	GENERAL INSURANCE	100	76	105	48	105	108
01-5404-10-13	PROFESSIONAL FEES	3,000	1,326	3,500	944	3,425	3,500
01-5406-10-13	TRAINING	3,000	474	3,750	0	3,750	3,750
01-5409-10-13	CONTRACTUAL SERVICES	5,500	4,700	5,500	3,670	5,500	5,500
01-5418-10-13	AUTO ALLOWANCE	3,889	3,889	3,900	1,800	3,975	3,900
01-5460-10-13	OFFICE EQUIPMENT RENTAL	2,020	2,016	2,020	840	2,020	2,020
01-5499-10-13	MISCELLANEOUS SERVICES	2,500	3,406	2,750	632	2,750	2,750
	<b>SUBTOTAL SERVICES</b>	<b>24,509</b>	<b>19,831</b>	<b>26,025</b>	<b>9,061</b>	<b>26,046</b>	<b>26,049</b>
01-5508-10-13	OFFICE MACHINERY & EQUIPMENT	0	0	1,200	0	0	0
	<b>SUBTOTAL MINOR EQUIPMENT/PROJECTS</b>	<b>0</b>	<b>0</b>	<b>1,200</b>	<b>0</b>	<b>0</b>	<b>0</b>
	<b>HUMAN RESOURCES</b>	<b>228,544</b>	<b>224,303</b>	<b>231,494</b>	<b>102,355</b>	<b>237,942</b>	<b>244,995</b>

**CITY OF GAINESVILLE  
BUDGET 2021-2022  
GENERAL FUND HUMAN RESOURCES**



**EXPENDITURE SUMMARY**

CLASSIFICATION	2019-20	2019-20	2020-21	2020-21	2020-21	2021-22
	BUDGET	ACTUAL	BUDGET	SIX MONTHS	REVISED BUDGET	PROPOSED BUDGET
PERSONNEL	197,385	198,467	198,069	90,401	205,696	212,746
SUPPLIES	6,650	6,004	6,200	2,893	6,200	6,200
SERVICES	24,509	19,831	26,025	9,061	26,046	26,049
MINOR EQUIPMENT/PROJECTS	0	0	1,200	0	0	0
<b>TOTAL</b>	<b>228,544</b>	<b>224,303</b>	<b>231,494</b>	<b>102,355</b>	<b>237,942</b>	<b>244,995</b>

**WORKLOAD/DEMAND**

	ACTUAL 2018	ACTUAL 2019	ACTUAL 2020	BUDGET 2021	ESTIMATED 2022
NEW HIRES	65	65	62	90	70
SEPARATIONS	50	60	63	60	65
EMPLOYEE PERFORMANCE ASSESSMENTS	200	200	169	215	200
OTHER PERSONNEL CHANGES	250	500	229	250	250
ACCIDENT/INCIDENT REPORTS	80	90	100	90	100
WORKER'S COMP CLAIMS	30	30	26	30	30
SAFETY ADVISORY COMMITTEE MEETINGS	6	5	2	4	4
NEW HIRE ORIENTATION	3	4	1	3	3
EMPLOYEE EDUCATION, TRAINING	10	15	5	5	3
SUPERVISORY TRAINING	1	5	0	1	1
JOB POSTINGS	70	75	30	60	70
APPLICATIONS RECEIVED	530	3,000	1,243	1,500	1,500
GRIEVANCES/INVESTIGATIONS	5	3	1	3	3

**STAFFING**

POSITION	ACTUAL 2018	ACTUAL 2019	ACTUAL 2020	BUDGET 2021	PROPOSED 2022
HUMAN RESOURCES					
HUMAN RESOURCES DIRECTOR	1	1	1	1	1
HUMAN RESOURCES COORDINATOR	1	1	1	1	1
<b>TOTAL HUMAN RESOURCES</b>	<b>2</b>	<b>2</b>	<b>2</b>	<b>2</b>	<b>2</b>

**Building Operations**

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

**Mission:**

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

**Vision:**

To provide efficient and cost effective maintenance for City facilities.

**Department Description:**

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

**Accomplishments:**

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

**Departmental Performance Measures:**

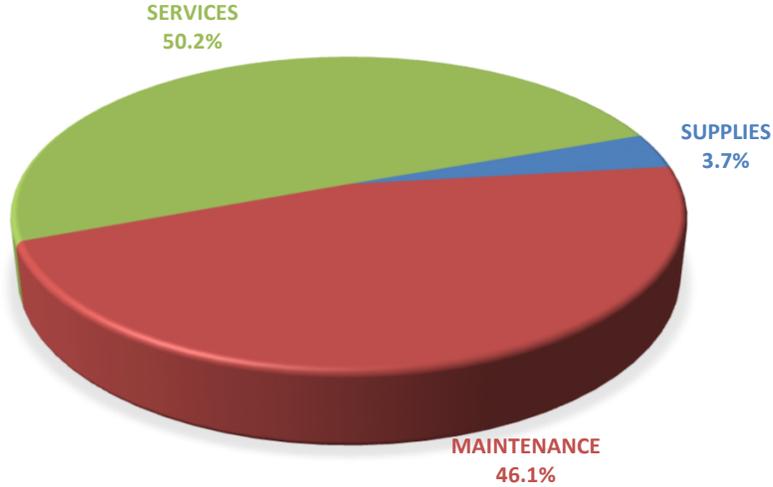
- Maintain a clean, safe environment in City buildings.
- Provide cost effective maintenance service in City facilities.

	<b>Actual 2017</b>	<b>Actual 2018</b>	<b>Actual 2019</b>	<b>Estimated 2020</b>	<b>Budgeted 2021</b>
<b><u>Permits Maintained</u></b>					
Fire Alarm System / City Hall	Yes	Yes	Yes	Yes	Yes
Elevator / City Hall	Yes	Yes	Yes	Yes	Yes
<b><u>Inspections performed</u></b>					
Elevator Inspection/City Hall	Annual	Annual	Annual	Annual	Annual
Emergency Generator/City Hall	Monthly	Monthly	Monthly	Monthly	Monthly
Fire Extinguishers/City Hall	Annual	Annual	Annual	Annual	Annual
Fire Safety Inspection/City Hall	Annual	Annual	Annual	Annual	Annual
Fire System Inspection/City Hall	Annual	Annual	Annual	Annual	Annual

**CITY OF GAINESVILLE  
BUDGET 2021-2022  
GENERAL FUND BUILDING OPERATIONS**

<b>ACCOUNT NUMBER</b>	<b>DESCRIPTION</b>	<b>2019-20 REVISED BUDGET</b>	<b>2019-20 ACTUAL</b>	<b>2020-21 ADOPTED BUDGET</b>	<b>2020-21 ACTUAL SIX MONTHS</b>	<b>2020-21 REVISED BUDGET</b>	<b>2021-22 PROPOSED BUDGET</b>
01-5208-10-15	CLEANING SUPPLIES	3,000	2,977	3,350	1,461	3,350	3,350
01-5212-10-15	BOTANICAL & AGRICULTURAL	50	0	50	0	50	50
01-5299-10-15	MISCELLANEOUS SUPPLIES	70	96	100	89	100	100
	<b>SUBTOTAL SUPPLIES</b>	<b>3,120</b>	<b>3,074</b>	<b>3,500</b>	<b>1,549</b>	<b>3,500</b>	<b>3,500</b>
01-5302-10-15	BUILDING MAINTENANCE	18,700	16,356	5,700	1,085	5,700	33,780
01-5304-10-15	MACHINERY & EQUIPMENT MAINT.	10,000	9,540	10,000	4,769	10,000	10,000
	<b>SUBTOTAL MAINTENANCE</b>	<b>28,700</b>	<b>25,895</b>	<b>15,700</b>	<b>5,854</b>	<b>15,700</b>	<b>43,780</b>
01-5403-10-15	GENERAL INSURANCE	11,966	9,888	12,564	7,592	15,184	15,640
01-5408-10-15	ELECTRIC UTILITY SERVICE	10,000	7,622	12,000	3,049	12,000	12,000
01-5409-10-15	CONTRACTUAL SERVICES	9,500	8,950	10,000	4,000	10,000	10,000
01-5441-10-15	SOLID WASTE UTILITY SERVICE	2,987	3,075	3,077	1,538	3,077	3,200
01-5442-10-15	WATER/SEWER UTILITY SERVICE	5,600	3,576	5,700	1,553	5,700	5,700
01-5446-10-15	STORM WATER UTILITY FEES	1,200	1,058	1,200	529	1,200	1,200
	<b>SUBTOTAL SERVICES</b>	<b>41,253</b>	<b>34,171</b>	<b>44,541</b>	<b>18,260</b>	<b>47,161</b>	<b>47,740</b>
	<b>BUILDING OPERATIONS</b>	<b>73,073</b>	<b>63,140</b>	<b>63,741</b>	<b>25,664</b>	<b>66,361</b>	<b>95,020</b>

**CITY OF GAINESVILLE  
BUDGET 2021-2022  
GENERAL FUND BUILDING OPERATIONS**



**EXPENDITURE SUMMARY**

CLASSIFICATION	2019-20	2019-20	2020-21	2020-21	2020-21	2021-22
	REVISED BUDGET	ACTUAL	ADOPTED BUDGET	ACTUAL SIX MONTHS	REVISED BUDGET	PROPOSED BUDGET
SUPPLIES	3,120	3,074	3,500	1,549	3,500	3,500
MAINTENANCE	28,700	25,895	15,700	5,854	15,700	43,780
SERVICES	41,253	34,171	44,541	18,260	47,161	47,740
<b>Total</b>	<b>73,073</b>	<b>63,140</b>	<b>63,741</b>	<b>25,664</b>	<b>66,361</b>	<b>95,020</b>

**WORKLOAD/DEMAND**

	ACTUAL 2018	ACTUAL 2019	ACTUAL 2020	BUDGETED 2021	ESTIMATED 2022
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 2018	ACTUAL 2019	ACTUAL 2020	BUDGETED 2021	PROPOSED 2022
BUILDING OPERATIONS					
CUSTODIAN	0	0	0	0	0
<b>TOTAL BUILDING OPERATIONS</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

**Public Assistance**

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

**Mission:**

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

**Vision:**

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

**Department Description:**

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

**Accomplishments:**

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

**Departmental Performance Measures:**

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

	<b>Actual 2018</b>	<b>Actual 2019</b>	<b>Actual 2020</b>	<b>Estimated 2021</b>	<b>Budgeted 2022</b>
Agency Compliance	100%	100%	100%	100%	100%

**Major Goals for Fiscal Year 2021-2022:**

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

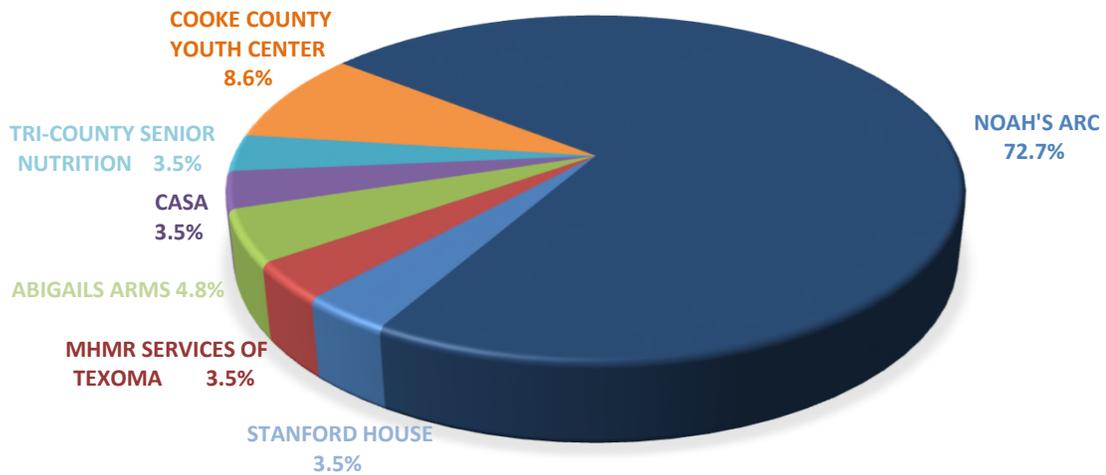
**Goal 7: Promote cultural and recreational opportunities for locals and tourists.**

**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).

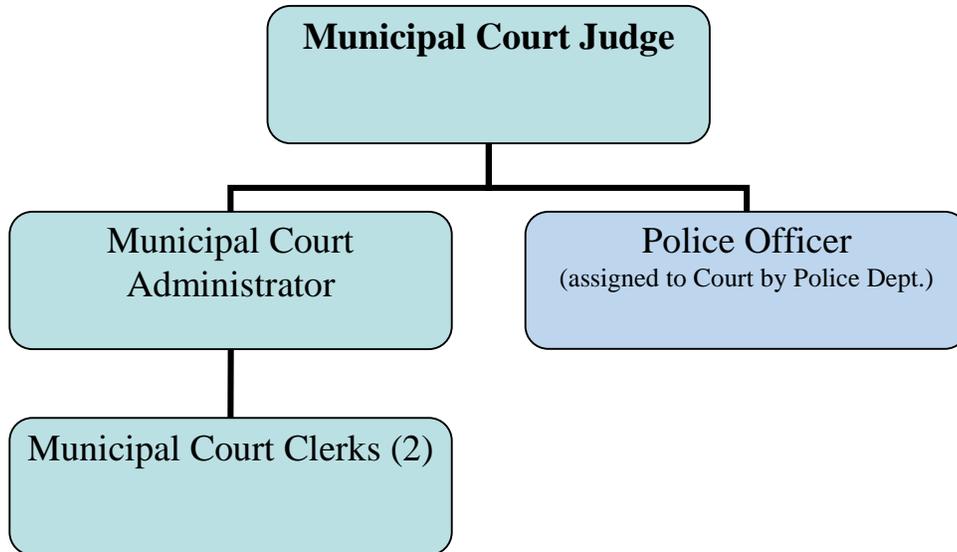
**CITY OF GAINESVILLE  
BUDGET 2021-2022  
GENERAL FUND PUBLIC ASSISTANCE**

ACCOUNT NUMBER	DESCRIPTION	2019-20 REVISED BUDGET	2019-20 ACTUAL	2020-21 ADOPTED BUDGET	2020-21 ACTUAL SIX MONTHS	2020-21 REVISED BUDGET	2021-22 PROPOSED BUDGET
01-5902-10-19	STANFORD HOUSE	5,000	3,750	5,000	2,500	5,000	5,000
01-5903-10-19	MHMR SERVICES OF TEXOMA	5,000	5,000	5,000	1,250	5,000	5,000
01-5904-10-19	ABIGAILS ARMS	7,000	7,000	7,000	3,500	7,000	7,000
01-5908-10-19	CASA	5,000	5,000	5,000	2,500	5,000	5,000
01-5910-10-19	TRI-COUNTY SENIOR NUTRITION	5,000	0	5,000	2,500	5,000	5,000
01-5911-10-19	COOKE COUNTY YOUTH CENTER	12,450	9,338	12,450	6,225	12,450	12,450
01-5913-10-19	NOAH'S ARC	105,000	68,400	105,000	30,450	105,000	105,000
	<b>PUBLIC ASSISTANCE</b>	<b>144,450</b>	<b>98,488</b>	<b>144,450</b>	<b>48,925</b>	<b>144,450</b>	<b>144,450</b>



# Municipal Court

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## **Municipal Court**

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

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

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

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

### **Mission:**

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

### **Vision:**

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

### **Department Description:**

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

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

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

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

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

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

**Departmental Performance Measures:**

**Court Staff:**

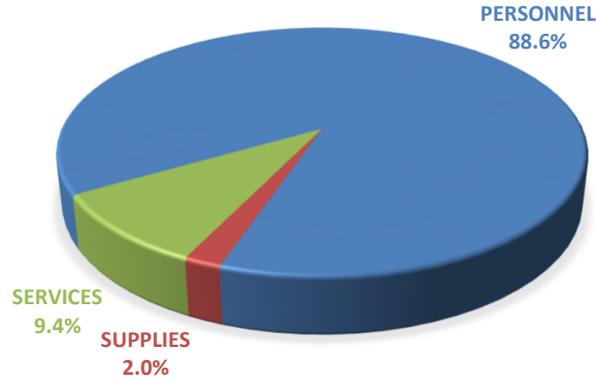
- Process 100% of all cases into LT Systems (court software) within two business days of date of violation.
- Continue to strive to facilitate the timely disposition of case with prompt and courteous service.
- Continue to provide fair and equal access to all citizens.
- Maintain an 80% disposed / resolved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

	<b>Actual 2018</b>	<b>Actual 2019</b>	<b>Actual 2020</b>	<b>Estimated 2021</b>	<b>Budgeted 2022</b>
# of cases filed within two b. day	5,557	5,564	3,911	5,000	6,000
Cases Disposed / Resolved	5,596 (101%)	5,308 (95%)	3,026 (78%)	6,000 (120%)	6,000 (100%)
Class C Misdemeanors Warrants Signed	1,678	1,930	1,280	1,000	1,500
Class C Misdemeanors Warrants Recalled / Served	1,469	1,542	1,066	2,000	1,500
Total Revenue	\$689,678	\$645,389	\$481,269	\$700,000	\$ N/A
City's Portion	\$399,263	\$381,661	\$276,469	\$420,000	\$ N/A

**CITY OF GAINESVILLE  
BUDGET 2021-2022  
GENERAL FUND MUNICIPAL COURT**

<b>ACCOUNT NUMBER</b>	<b>DESCRIPTION</b>	<b>2019-20 BUDGET</b>	<b>2019-20 ACTUAL</b>	<b>2020-21 ORIGINAL BUDGET</b>	<b>2020-21 ACTUAL SIX MONTHS</b>	<b>2020-21 REVISED BUDGET</b>	<b>2021-22 PROPOSED BUDGET</b>
01-5101-10-21	SALARIES	178,570	178,483	184,734	79,945	183,939	190,557
01-5106-10-21	OVERTIME	4,500	1,355	4,500	685	4,500	4,500
01-5110-10-21	LONGEVITY	1,680	1,680	1,920	1,920	1,920	2,160
01-5111-10-21	RETIREMENT	23,912	23,513	24,861	10,716	24,747	25,487
01-5112-10-21	FICA	14,688	14,307	15,388	6,494	15,135	15,775
01-5116-10-21	HEALTH/LIFE/CAREFLITE	26,193	25,745	28,706	13,975	30,209	28,706
01-5118-10-21	WORKER COMPENSATION	213	225	221	87	200	330
01-5119-10-21	OTHER PAYROLL EXPENSE	3,701	3,701	3,710	1,712	3,781	3,710
	<b>SUBTOTAL SALARIES AND BENEFITS</b>	<b>253,457</b>	<b>249,009</b>	<b>264,040</b>	<b>115,534</b>	<b>264,431</b>	<b>271,225</b>
01-5201-10-21	OFFICE SUPPLIES	1,500	1,077	2,000	252	700	2,000
01-5202-10-21	POSTAGE	1,500	1,158	2,000	623	1,500	2,000
01-5299-10-21	MISCELLANEOUS SUPPLIES	1,500	1,534	2,000	1,261	2,000	2,000
	<b>SUBTOTAL SUPPLIES</b>	<b>4,500</b>	<b>3,769</b>	<b>6,000</b>	<b>2,137</b>	<b>4,200</b>	<b>6,000</b>
01-5403-10-21	GENERAL INSURANCE	107	98	112	62	125	129
01-5404-10-21	PROFESSIONAL FEES	18,000	16,085	18,000	6,072	15,000	17,000
01-5406-10-21	TRAVEL, TRAINING & SEMINARS	2,500	1,554	2,500	200	300	2,500
01-5418-10-21	AUTO ALLOWANCE	5,266	5,266	5,280	2,437	5,382	5,280
01-5499-10-21	MISCELLANEOUS SERVICES	3,000	1,922	4,000	266	1,200	4,000
	<b>SUBTOTAL SERVICES</b>	<b>28,873</b>	<b>24,924</b>	<b>29,892</b>	<b>9,037</b>	<b>22,007</b>	<b>28,909</b>
	<b>MUNICIPAL COURT</b>	<b>286,830</b>	<b>277,702</b>	<b>299,932</b>	<b>126,707</b>	<b>290,638</b>	<b>306,134</b>

**CITY OF GAINESVILLE  
BUDGET 2021-2022  
GENERAL FUND MUNICIPAL COURT**



**EXPENDITURE SUMMARY**

CLASSIFICATION	2019-20	2019-20	2020-21	2020-21	2020-21	2021-22
	BUDGET	ACTUAL	ORIGINAL BUDGET	SIX MONTHS ACTUAL	REVISED BUDGET	PROPOSED BUDGET
PERSONNEL	253,457	249,009	264,040	115,534	264,431	271,225
SUPPLIES	4,500	3,769	6,000	2,137	4,200	6,000
SERVICES	28,873	24,924	29,892	9,037	22,007	28,909
<b>TOTAL</b>	<b>286,830</b>	<b>277,702</b>	<b>299,932</b>	<b>126,707</b>	<b>290,638</b>	<b>306,134</b>

**WORKLOAD/DEMAND**

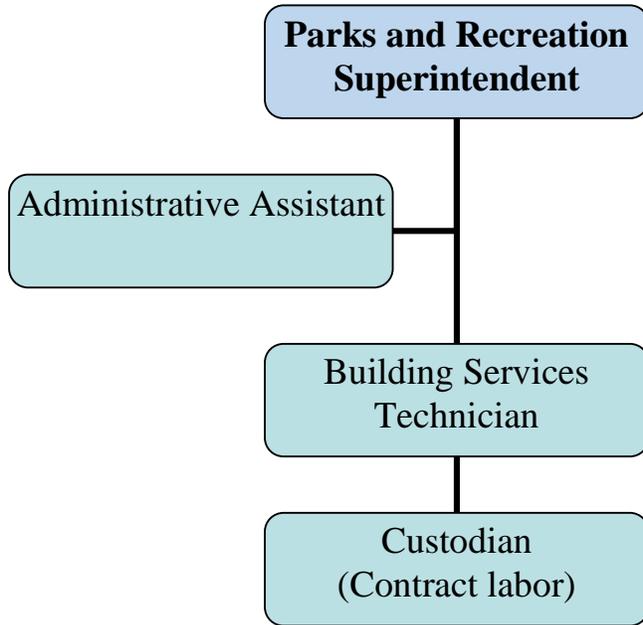
	ACTUAL 2018	ACTUAL 2019	ACTUAL 2020	BUDGET 2021	ESTIMATED 2022
CASES FILED	5,557	5,564	4,454	5,000	6,000
CASES DISPOSED/RESOLVED	5,596	5,308	4,000	6,000	6,000
WARRANTS ISSUED	1,678	1,930	1,000	1,000	1,500

**STAFFING**

POSITION	ACTUAL 2018	ACTUAL 2019	ACTUAL 2020	BUDGET 2021	PROPOSED 2022
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	0	1	1	1
MUNICIPAL COURT CLERK	2	2	1	1	1
<b>TOTAL MUNICIPAL COURT</b>	<b>4</b>	<b>4</b>	<b>4</b>	<b>4</b>	<b>4</b>

# Civic Center

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## **Civic Center**

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

### **Mission:**

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

### **Vision:**

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

### **Department Description:**

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

### **Accomplishments:**

- Replacement of main room stage
- Renovated Civic Center Lighting to LED.
- Renovated two sets of stage lighting
- Improve appearance of meeting rooms with photos of local events and special occasions.
- Implementing new tables and chairs yearly.

### **Departmental Performance Measures:**

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

	<b>Actual 2017</b>	<b>Actual 2018</b>	<b>Actual 2019</b>	<b>Actual 2020</b>	<b>Budgeted 2021</b>
Send comment inquiries to prior clients	28	24	35	35	35
# of wedding receptions	10	9	25	2	25
# of Quinceaneras	7	6	20	5	20
# of Civic Center information brochures handed out	80	90	100	75	100
Hosting area meeting from tourist groups	0	0	2	0	2
Average # of contracts	450	450	450	100	450
Non profits clients	138	1160	200	20	200
Collections rates	100%	100%	100%	100%	100%
New Chamber of Commerce contacts / clients	5	5	10	0	5
Civic Center to host tradeshow events to spur revenue	2	2	1	0	1

## **Major Goals for Fiscal Year 2021-22**

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

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

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

2.11 Complete engineering on Civic Center expansion.

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

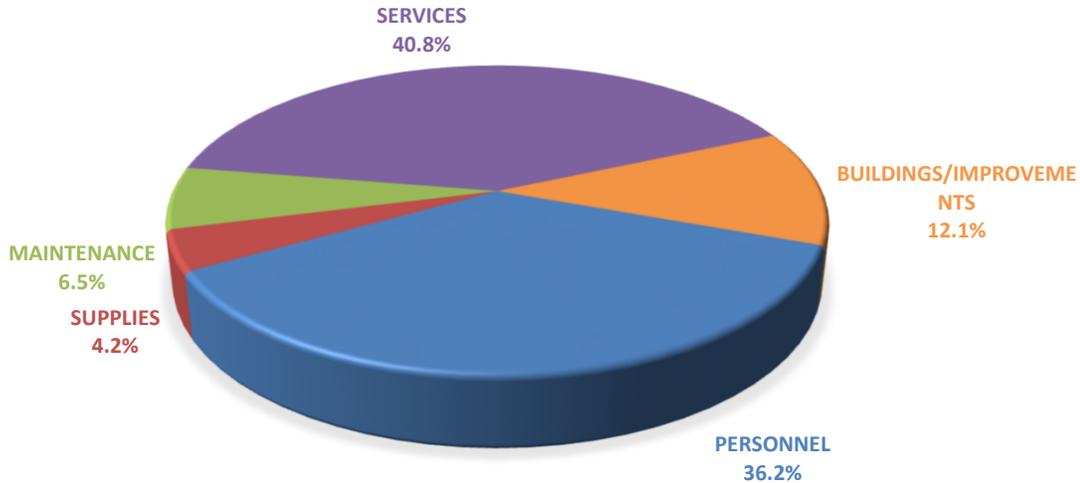
#### **Objectives for Goal 7:**

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

**CITY OF GAINESVILLE  
BUDGET 2021-2022  
GENERAL FUND CIVIC CENTER**

ACCOUNT NUMBER	DESCRIPTION	2019-20	2019-20	2020-21	2020-21	2020-21	2021-22
		REVISED BUDGET	ACTUAL	ADOPTED BUDGET	ACTUAL SIX MONTHS	REVISED BUDGET	PROPOSED BUDGET
01-5101-10-43	SALARIES	64,217	63,661	64,754	29,732	67,880	70,344
01-5106-10-43	OVERTIME	3,000	791	3,000	226	3,000	3,000
01-5107-10-43	HOLIDAY PAY	400	278	400	88	400	400
01-5110-10-43	LONGEVITY	720	720	480	480	480	600
01-5111-10-43	RETIREMENT	8,450	8,095	8,483	3,773	8,870	9,189
01-5112-10-43	FICA	5,022	4,779	5,251	2,297	5,442	5,687
01-5116-10-43	HEALTH/LIFE INSURANCE	13,083	10,177	14,340	3,509	10,462	14,340
01-5118-10-43	WORKER COMPENSATION	501	454	516	219	528	883
01-5119-10-43	OTHER PAYROLL EXPENSE	119	129	0	0	0	0
	<b>SUBTOTAL SALARIES AND BENEFITS</b>	<b>95,512</b>	<b>89,083</b>	<b>97,224</b>	<b>40,324</b>	<b>97,062</b>	<b>104,443</b>
01-5201-10-43	OFFICE SUPPLIES	2,500	3,130	2,500	64	2,500	2,500
01-5202-10-43	POSTAGE	500	40	500	23	400	400
01-5203-10-43	WEARING APPAREL	0	15	0	0	0	0
01-5208-10-43	CLEANING SUPPLIES	3,290	2,993	3,290	285	3,290	3,290
01-5295-10-43	TABLE & CHAIR REPLACEMENT	4,000	4,000	4,000	0	4,000	4,000
01-5299-10-43	MISCELLANEOUS SUPPLIES	2,010	1,436	2,010	997	2,010	2,010
	<b>SUBTOTAL SUPPLIES</b>	<b>12,300</b>	<b>11,614</b>	<b>12,300</b>	<b>1,369</b>	<b>12,200</b>	<b>12,200</b>
01-5302-10-43	BUILDING MAINTENANCE	13,000	14,242	13,000	7,763	13,000	13,000
01-5303-10-43	GROUPS MAINTENANCE	1,700	1,225	1,700	79	1,700	1,700
01-5304-10-43	MACHINERY & EQUIPMENT MAINT.	2,700	4,528	2,700	1,263	2,700	2,700
01-5305-10-43	VEHICLE MAINTENANCE	1,077	1,154	1,000	0	1,000	1,000
01-5309-10-43	OFFICE EQUIPMENT MAINTENANCE	348	13	425	0	425	425
	<b>SUBTOTAL MAINTENANCE</b>	<b>18,825</b>	<b>21,163</b>	<b>18,825</b>	<b>9,105</b>	<b>18,825</b>	<b>18,825</b>
01-5401-10-43	COMMUNICATIONS	2,445	2,770	2,445	486	2,445	2,445
01-5403-10-43	GENERAL INSURANCE	6,000	5,842	6,300	3,013	6,300	6,615
01-5404-10-43	PROFESSIONAL FEES	1,000	480	1,000	36	1,000	1,000
01-5405-10-43	ADVERTISING	1,000	1,428	1,000	0	1,000	1,000
01-5406-10-43	TRAINING	1,000	463	1,000	551	1,000	1,000
01-5408-10-43	ELECTRIC UTILITY SERVICE	9,000	7,341	10,000	2,212	9,500	9,500
01-5409-10-43	CONTRACTUAL SERVICES	12,389	15,326	27,648	221	27,648	27,648
01-5440-10-43	NATURAL GAS UTILITY SERVICE	3,000	1,718	3,030	1,680	3,030	3,060
01-5441-10-43	SOLID WASTE UTILITY SERVICE	3,200	3,075	3,200	1,538	3,200	3,312
01-5442-10-43	WATER/SEWER UTILITY SERVICE	7,000	5,414	7,000	2,791	7,000	7,000
01-5446-10-43	STORM WATER UTILITY FEES	3,000	2,689	3,000	1,345	3,000	3,000
01-5455-10-43	UNIFORM PURCHASE/RENTAL	2,200	2,788	2,200	1,427	2,800	2,800
01-5460-10-43	OFFICE EQUIPMENT RENTAL	1,224	1,015	1,224	397	1,224	1,224
01-5498-10-43	SANTA FE DEPOT EXPENSES	45,400	42,100	45,400	11,896	45,400	45,400
01-5499-10-43	MISCELLANEOUS SERVICES	2,650	1,921	2,650	334	2,650	2,650
	<b>SUBTOTAL SERVICES</b>	<b>100,508</b>	<b>94,370</b>	<b>117,097</b>	<b>27,925</b>	<b>117,197</b>	<b>117,654</b>
01-5504-10-43	MACHINERY & EQUIPMENT	2,999	2,999	0	0	0	0
	<b>SUBTOTAL MACHINERY AND EQUIPMENT</b>	<b>2,999</b>	<b>2,999</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
01-6502-10-43	BUILDINGS	0	0	0	0	0	35,000
	<b>SUBTOTAL CAPITAL</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>35,000</b>
	<b>CIVIC CENTER</b>	<b>230,144</b>	<b>219,228</b>	<b>245,446</b>	<b>78,724</b>	<b>245,284</b>	<b>288,122</b>

**CITY OF GAINESVILLE  
BUDGET 2021-2022  
GENERAL FUND CIVIC CENTER**



**EXPENDITURE SUMMARY**

CLASSIFICATION	2019-20 REVISED	2019-20 ACTUAL	2020-21 ADOPTED BUDGET	2020-21 ACTUAL SIX MONTHS	2020-21 REVISED BUDGET	2021-22 PROPOSED BUDGET
PERSONNEL	95,512	89,083	97,224	40,324	97,062	104,443
SUPPLIES	12,300	11,614	12,300	1,369	12,200	12,200
MAINTENANCE	18,825	21,163	18,825	9,105	18,825	18,825
SERVICES	100,508	94,370	117,097	27,925	117,197	117,654
MACHINERY AND EQUIPMENT	2,999	2,999	0	0	0	0
BUILDINGS/IMPROVEMENTS	0	0	0	0	0	35,000
<b>TOTAL</b>	<b>230,144</b>	<b>219,228</b>	<b>245,446</b>	<b>78,724</b>	<b>245,284</b>	<b>288,122</b>

**WORKLOAD/DEMAND**

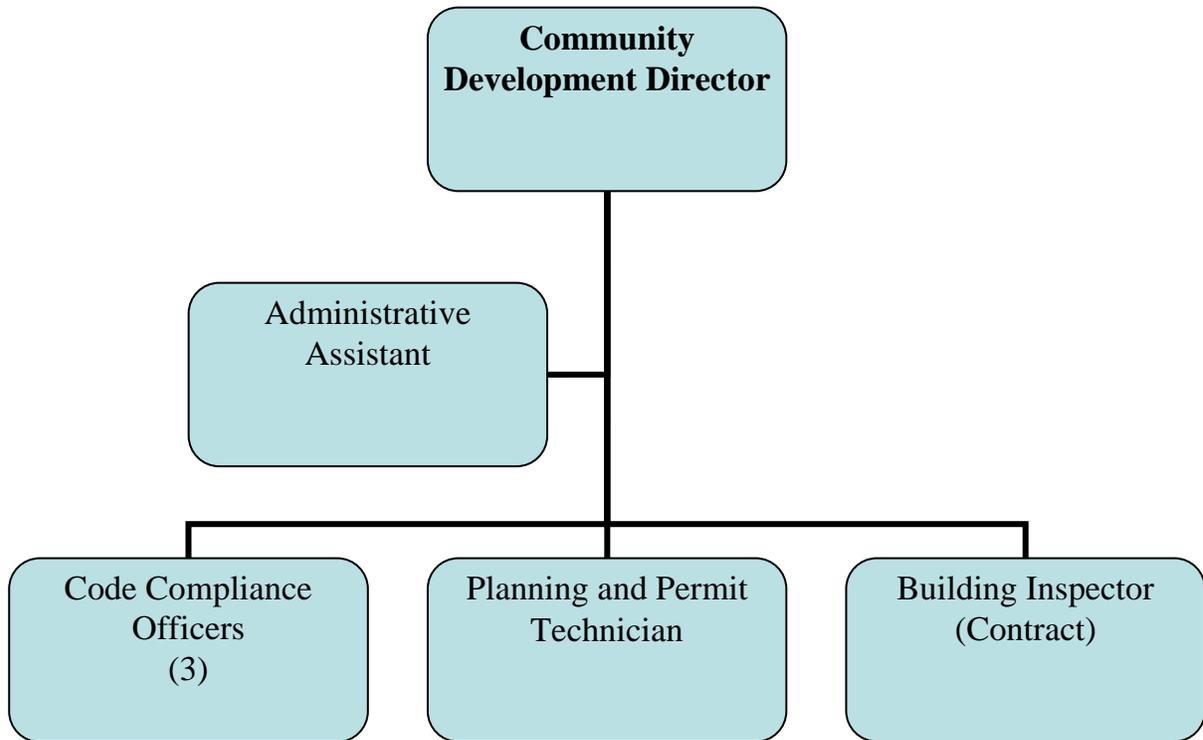
	ACTUAL 2018	ACTUAL 2019	ACTUAL 2020	BUDGET 2021	ESTIMATED 2022
CIVIC CTR. SQUARE FOOTAGE MAINTAINED	16,000	16,000	16,000	16,000	16,000
SANTA FE DEPOT SQUARE FOOTAGE MAINTAINED	7,500	7,500	7,500	7,500	7,500
RENTALS MAIN ROOM	250	250	150	150	150
RENTALS MEETING ROOMS	567	520	350	350	350
RENTAL DEPOT	52	40	50	50	50

**STAFFING**

POSITION	ACTUAL 2018	ACTUAL 2019	ACTUAL 2020	BUDGET 2021	PROPOSED 2022
CIVIC CENTER OPERATIONS					
ADMINISTRATIVE ASSISTANT		1	1	1	1
BUILDING SERVICES TECHNICIAN		1	1	1	1
<b>TOTAL CIVIC CENTER OPERATIONS</b>		<b>2</b>	<b>2</b>	<b>2</b>	<b>2</b>

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

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- At mid-year, 21 substandard structures have been brought into compliance through demolition and BSC ordered repairs.
- Certificates of Occupancy (FY 2020-2021) were issued for Valley Creek Church, Combs' Coffee, Taco Bueno, Goodies on Board, LLC, Harbor Freight Tools, Advanced Pedestals (API), and Independence Equine and Small Animal Clinic.
- Implemented following ordinance changes:
  - Adoption of 2018 International Building Codes w/ local amendments
  - Ordinance amending short term rentals to remove the 180 day rental limitation.

**Departmental Performance Measures:**

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

	<b>Estimated 2020</b>	
Commercial plans reviewed within 10 business days	90%	
Residential plans reviewed within 5 business days	90%	
Inspections performed by next business day.	100%	
Certificate of Occupancy inspections completed within 72 hours.	90% Estimated Base Minimum to achieve, based on estimate.	80  72
Percentage of Code Enforcement cases brought into voluntary compliance by courtesy notice.	95% Estimated  Base Minimum to achieve, based on estimate.	350  318
Percent of cases brought to BSC (not resolved voluntarily or after issuance of citation)	No More than 5%  Estimated  % to Goal	1000  30  97%
Percent of cases brought to compliance via citations (not courtesy notices but before BSC)	No More than 5%  Estimated	1000  50

	% to Goal	95%
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**Major Goals FY 2021 - 2022:**

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

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

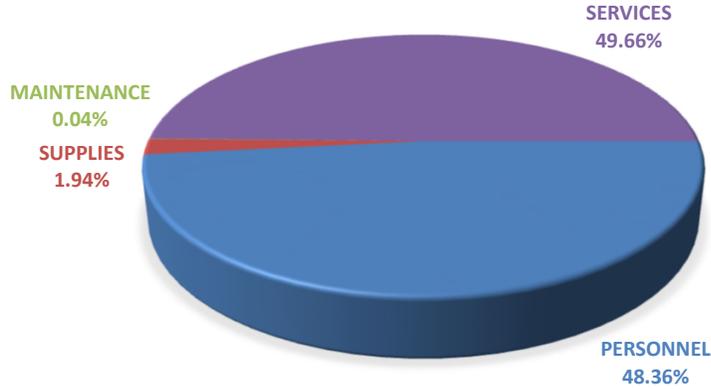
**Objectives for Goal 6:**

- 6.1 Bring 20 substandard structures into compliance with City codes (see Goal 3.1).  
(01-5409-11-17).

**CITY OF GAINESVILLE  
BUDGET 2021-2022  
GENERAL FUND PLANNING AND ZONING**

<b>ACCOUNT NUMBER</b>	<b>DESCRIPTION</b>	<b>2019-20 REVISED BUDGET</b>	<b>2019-20 ACTUAL</b>	<b>2020-21 ADOPTED BUDGET</b>	<b>2020-21 ACTUAL SIX MONTHS</b>	<b>2020-21 REVISED BUDGET</b>	<b>2021-22 PROPOSED BUDGET</b>
01-5101-11-10	SALARIES	112,425	101,468	116,088	50,672	115,961	120,707
01-5106-11-10	OVERTIME	500	0	500	0	500	500
01-5110-11-10	LONGEVITY	120	120	240	60	60	180
01-5111-11-10	RETIREMENT	14,583	13,163	15,070	6,550	15,019	15,609
01-5112-11-10	FICA	8,833	7,782	9,327	3,872	9,047	9,661
01-5114-11-10	UNEMPLOYMENT BENEFITS	0	1,569	0	33	0	0
01-5116-11-10	HEALTH/LIFE INSURANCE	13,096	12,364	14,366	6,412	14,525	14,366
01-5118-11-10	WORKER COMPENSATION	130	141	134	53	122	202
01-5119-11-10	OTHER PAYROLL EXPENSE	798	767	800	277	612	600
	<b>SUBTOTAL SALARIES AND BENEFITS</b>	<b>150,485</b>	<b>137,373</b>	<b>156,525</b>	<b>67,929</b>	<b>155,846</b>	<b>161,825</b>
01-5201-11-10	OFFICE SUPPLIES	3,000	317	3,000	337	3,000	3,000
01-5202-11-10	POSTAGE	2,500	263	3,000	75	2,500	2,500
01-5299-11-10	MISCELLANEOUS SUPPLIES	2,000	608	1,500	0	1,000	1,000
	<b>SUPPLIES</b>	<b>7,500</b>	<b>1,187</b>	<b>7,500</b>	<b>412</b>	<b>6,500</b>	<b>6,500</b>
01-5302-11-10	BUILDING MAINTENANCE	150	0	150	0	150	150
	<b>MAINTENANCE</b>	<b>150</b>	<b>0</b>	<b>150</b>	<b>0</b>	<b>150</b>	<b>150</b>
01-5401-11-10	COMMUNICATIONS	1,000	427	1,000	0	1,000	1,000
01-5403-11-10	GENERAL INSURANCE	158	112	166	67	166	166
01-5404-11-10	PROFESSIONAL FEES	1,200	4,851	1,200	106	1,200	1,200
01-5405-11-10	ADVERTISING	2,000	998	2,000	0	1,500	2,000
01-5406-11-10	TRAINING	4,000	798	3,000	0	3,000	4,000
01-5409-11-10	CONTRACTUAL SERVICES	143,000	126,654	140,000	92,252	160,000	145,000
01-5418-11-10	AUTO ALLOWANCE	4,288	4,288	4,300	1,985	4,383	4,300
01-5460-11-10	OFFICE EQUIPMENT RENTAL	3,500	3,279	3,500	1,339	3,500	3,500
01-5499-11-10	MISCELLANEOUS SERVICES	4,500	4,720	3,500	3,583	5,000	5,000
	<b>SUBTOTAL SERVICES</b>	<b>163,646</b>	<b>146,127</b>	<b>158,666</b>	<b>99,331</b>	<b>179,749</b>	<b>166,166</b>
	<b>PLANNING &amp; ZONING</b>	<b>321,781</b>	<b>284,687</b>	<b>322,841</b>	<b>167,673</b>	<b>342,245</b>	<b>334,641</b>

**CITY OF GAINESVILLE  
BUDGET 2021-2022  
GENERAL FUND PLANNING AND ZONING**



**EXPENDITURE SUMMARY**

CLASSIFICATION	2019-20	2019-20	2020-21	2020-21	2020-21	2021-22
	REVISED BUDGET	ACTUAL	ADOPTED BUDGET	ACTUAL SIX MONTHS	REVISED BUDGET	PROPOSED BUDGET
PERSONNEL	150,485	137,373	156,525	67,929	155,846	161,825
SUPPLIES	7,500	1,187	7,500	412	6,500	6,500
MAINTENANCE	150	0	150	0	150	150
SERVICES	163,646	146,127	158,666	99,331	179,749	166,166
<b>TOTAL</b>	<b>321,781</b>	<b>284,687</b>	<b>322,841</b>	<b>167,673</b>	<b>342,245</b>	<b>334,641</b>

**WORKLOAD/DEMAND**

	ACTUAL 2018	ACTUAL 2019	ACTUAL 2020	BUDGETED 2021	PROPOSED 2022
PERMITS ISSUED	900	900	900	800	1,000
BUILDING INSPECTIONS	1,200	1,200	1,200	1,000	1,500
RESIDENTIAL PERMITS	115	115	115	50	50
NEW HOUSING UNITS	250	20	20	35	40
COMMERCIAL PERMITS	60	50	50	25	20
NEW COMMERCIAL PROJECTS	12	12	12	10	10
CERTIFICATES OF OCCUPANCY	70	70	70	75	100
P&Z MEETINGS	10	10	10	8	9
BA MEETINGS	3	3	3	3	2
SUBDIVISION PLATS	5	5	5	5	10
REZONING REQUESTS	8	4	4	5	5
VARIANCE REQUESTS	5	5	5	2	3
SPECIFIC USE PERMITS	1	1	1	1	1

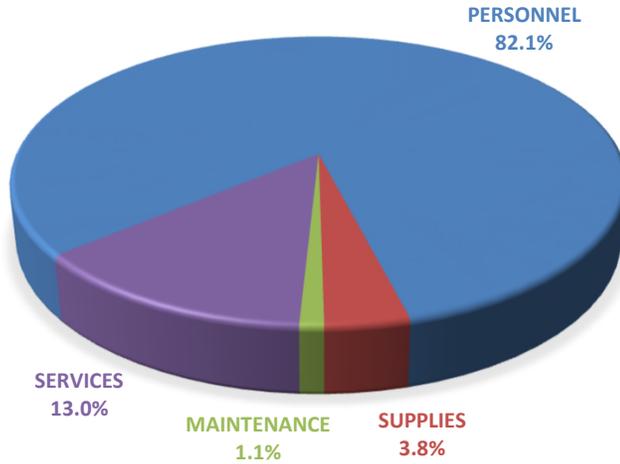
**STAFFING**

POSITION	ACTUAL 2018	ACTUAL 2019	ACTUAL 2020	REVISED 2021	PROPOSED 2022
PLANNING AND ZONING					
COMMUNITY SERVICES DIRECTOR	1	1	1	1	1
PLANNING AND PERMIT TECHICIAN	1	1	1	1	1
<b>TOTAL PLANNING AND ZONING</b>	<b>2</b>	<b>2</b>	<b>2</b>	<b>2</b>	<b>2</b>

**CITY OF GAINESVILLE  
BUDGET 2021-2022  
GENERAL FUND CODE COMPLIANCE**

<b>ACCOUNT NUMBER</b>	<b>DESCRIPTION</b>	<b>2019-20 REVISED BUDGET</b>	<b>2019-20 ACTUAL</b>	<b>2020-21 ADOPTED BUDGET</b>	<b>2020-21 ACTUAL SIX MONTHS</b>	<b>2020-21 REVISED BUDGET</b>	<b>2021-22 PROPOSED BUDGET</b>
01-5101-11-17	SALARIES	156,368	134,994	161,633	36,589	116,456	163,559
01-5106-11-17	OVERTIME	1,500	1,373	1,500	407	1,500	1,500
01-5107-11-17	HOLIDAY PAY	211	211	0	0	0	0
01-5110-11-17	LONGEVITY	720	720	960	540	540	720
01-5111-11-17	RETIREMENT	19,750	17,079	20,430	4,683	14,742	20,552
01-5112-11-17	FICA	12,116	10,367	12,645	2,676	8,838	12,720
01-5116-11-17	HEALTH/LIFE INSURANCE	26,167	22,487	28,680	9,360	23,966	28,680
01-5118-11-17	WORKER COMPENSATION	334	238	345	60	207	480
01-5119-11-17	OTHER PAYROLL EXPENSE	1,197	1,084	1,200	351	775	500
	<b>SUBTOTAL SALARIES AND BENEFITS</b>	<b>218,363</b>	<b>188,551</b>	<b>227,393</b>	<b>54,665</b>	<b>167,024</b>	<b>228,711</b>
01-5201-11-17	OFFICE SUPPLIES	3,500	2,317	3,000	1,091	3,000	3,000
01-5202-11-17	POSTAGE	3,000	1,556	2,500	784	2,500	2,500
01-5206-11-17	FUELS OILS LUBRICANTS	3,000	3,129	2,500	433	2,500	2,500
01-5207-11-17	SMALL TOOLS AND INSTRUMENTS	1,500	1,158	2,000	41	2,000	2,000
01-5299-11-17	MISCELLANEOUS SUPPLIES	500	0	500	94	500	500
	<b>SUBTOTAL SUPPLIES</b>	<b>11,500</b>	<b>8,159</b>	<b>10,500</b>	<b>2,444</b>	<b>10,500</b>	<b>10,500</b>
01-5305-11-17	VEHICLE MAINTENANCE	3,000	1,765	3,000	135	3,000	3,000
	<b>SUBTOTAL MAINTENANCE</b>	<b>3,000</b>	<b>1,765</b>	<b>3,000</b>	<b>135</b>	<b>3,000</b>	<b>3,000</b>
01-5401-11-17	COMMUNICATIONS	3,000	3,035	3,000	1,383	3,000	3,000
01-5402-11-17	DUES & SUBSCRIPTIONS	2,000	780	1,500	125	1,500	1,000
01-5403-11-17	GENERAL INSURANCE	1,150	1,121	1,208	587	1,208	1,350
01-5404-11-17	PROFESSIONAL FEES	5,000	3,532	4,000	1,668	4,000	5,000
01-5405-11-17	ADVERTISING	3,500	2,351	3,500	1,802	3,500	3,500
01-5406-11-17	TRAINING	7,500	4,930	6,000	73	6,000	6,000
01-5409-11-17	CONTRACTUAL SERVICES	15,000	2,449	15,000	8,157	15,000	15,000
01-5455-11-17	UNIFORM PURCHASE/RENTAL	1,000	320	1,000	48	1,000	1,000
01-5499-11-17	MISCELLANEOUS SERVICES	500	147	500	0	500	500
	<b>SUBTOTAL SERVICES</b>	<b>38,650</b>	<b>18,665</b>	<b>35,708</b>	<b>13,842</b>	<b>35,708</b>	<b>36,350</b>
	<b>CODE COMPLIANCE</b>	<b>271,513</b>	<b>217,140</b>	<b>276,601</b>	<b>71,086</b>	<b>216,232</b>	<b>278,561</b>

**CITY OF GAINESVILLE  
BUDGET 2021-2022  
GENERAL FUND CODE COMPLIANCE**



**EXPENDITURE SUMMARY**

CLASSIFICATION	2019-20	2019-20	2020-21	2020-21	2020-21	2021-22
	REVISED	ACTUAL	ADOPTED BUDGET	ACTUAL SIX MONTHS	REVISED BUDGET	PROPOSED BUDGET
PERSONNEL	218,363	188,551	227,393	54,665	167,024	228,711
SUPPLIES	11,500	8,159	10,500	2,444	10,500	10,500
MAINTENANCE	3,000	1,765	3,000	135	3,000	3,000
SERVICES	38,650	18,665	35,708	13,842	35,708	36,350
<b>TOTAL</b>	<b>271,513</b>	<b>217,140</b>	<b>276,601</b>	<b>71,086</b>	<b>216,232</b>	<b>278,561</b>

**WORKLOAD/DEMAND**

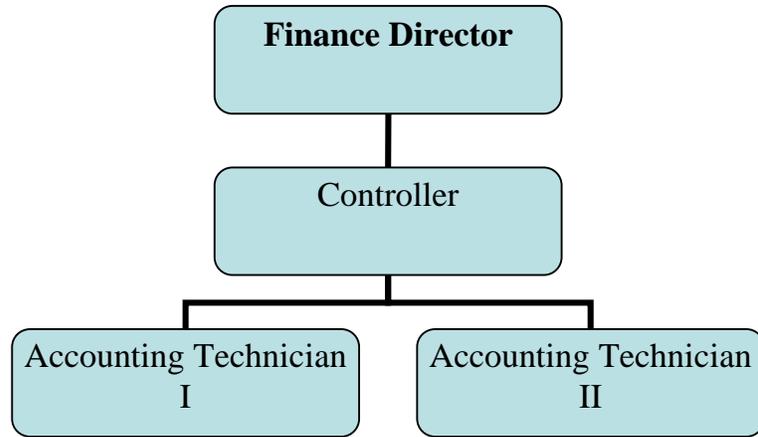
	ACTUAL 2018	ACTUAL 2019	ACTUAL 2020	BUDGET 2021	ESTIMATED 2022
BUILDING AND STANDARDS COMMISSION MEETINGS	10	11	11	10	10
CODE VIOLATIONS INVESTIGATED	1,000	1,500	1,500	1,200	1,200
COMPLAINTS CALLED IN	110	150	150	200	250
COMPLAINTS BY OFFICERS	900	1,500	1,500	750	1,000
CITATIONS ISSUED	30	2	5	5	20

**STAFFING**

POSITION	ACTUAL 2018	ACTUAL 2019	ACTUAL 2020	BUDGET 2021	PROPOSED 2022
CODE COMPLIANCE					
CODE COMPLIANCE OFFICER	3	3	3	3	3
ADMINISTRATIVE ASSISTANT	1	1	1	1	1
<b>TOTAL CODE COMPLIANCE</b>	<b>4</b>	<b>4</b>	<b>4</b>	<b>4</b>	<b>4</b>

# Finance

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## Finance

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

### **Mission:**

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

### **Vision:**

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

### **Department Description:**

The Finance Department is chiefly responsible for the central processing of all financial data for the City. The department processes accounts payable documents, accounts receivable invoices, purchase requisitions, purchase orders, and payroll, while also being responsible for the data processing functions for Finance and Utility Billing. Preparation of reports such as: the annual budget, the Comprehensive Annual 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 the City's fixed assets inventory. The Finance Department performs several internal audit functions during the year and also works closely with the external auditors to complete the annual audit each year.

### **Accomplishments:**

- Attained all five stars from the Texas State Comptroller for transparency.
- Received Distinguished Budget Presentation Award from the Government Finance Officers Association (GFOA) for 2021 fiscal year budget. This is the eleventh consecutive year we have received the award for City of Gainesville. The City's budget for the 2022 fiscal year is presently under review by GFOA for the award.
- Continuing operational excellence in the collection, investment, disbursement, documentation, and retention of City funds.
- Received unqualified audit for year ending September 2020.

### **Departmental Performance Measures:**

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

	<b>Actual 2018</b>	<b>Actual 2019</b>	<b>Actual 2020</b>	<b>Actual 2021</b>	<b>Budget 2022</b>
Distribute budget spreadsheets – April	Yes	Yes	Yes	Yes	Yes
Distribute monthly Rev/Exp. Reports by the 10 <sup>th</sup> of each month	100%	92%	100%	100%	100%
Complete 100% of Payrolls 2 days before pay day	100%	100%	100%	100%	100%
GFOA CAFR Award	Yes	Yes	Yes	Yes	Yes
GFOA Budget Award	Yes	Yes	Yes	Yes	Yes
Complete 12 Surprise Cash Audits	12	12	12	12	12
Complete 2 Payables Audits	3	12	12	12	12
Complete 4 Receivables Audits	4	4	4	4	4

**Major Goals for Fiscal Year 2021 – 2022:**

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

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

**Objectives for Goal 1:**

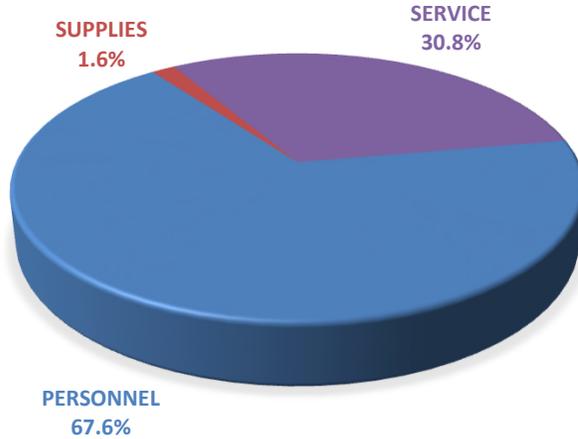
- 1.1 Maintain a 90-day cash reserve in General, Water and Sewer, and Solid Waste funds.
- 1.2 Earn an unmodified opinion on the annual audit for FY 2022. (01-5101-13-10 and 01-5119-13-10).
- 1.3 Earn the Government Finance Officers Association Distinguished Budget Presentation Award FY 2021-2022. (01-5101-13-10,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

**CITY OF GAINESVILLE  
BUDGET 2021-2022  
GENERAL FUND FINANCE**

<b>ACCOUNT NUMBER</b>	<b>DESCRIPTION</b>	<b>2019-20 REVISED BUDGET</b>	<b>2019-20 ACTUAL</b>	<b>2020-21 ADOPTED BUDGET</b>	<b>2020-21 ACTUAL SIX MONTHS</b>	<b>2020-21 REVISED BUDGET</b>	<b>2021-22 PROPOSED BUDGET</b>
01-5101-13-10	SALARIES	292,071	295,900	298,649	133,769	306,068	321,041
01-5106-13-10	OVERTIME	600	288	600	178	600	650
01-5110-13-10	LONGEVITY	1,680	1,680	1,920	1,740	1,740	1,920
01-5111-13-10	RETIREMENT	37,103	37,538	37,996	17,157	38,977	40,844
01-5112-13-10	FICA	22,339	21,846	22,412	10,444	23,911	25,279
01-5116-13-10	HEALTH/LIFE INSURANCE	26,193	25,745	28,706	13,410	29,645	28,706
01-5118-13-10	WORKER COMPENSATION	331	341	338	139	315	529
01-5119-13-10	OTHER PAYROLL EXPENSE	2,513	2,513	2,520	1,405	3,145	3,120
	<b>SUBTOTAL SALARIES AND BENEFITS</b>	<b>382,830</b>	<b>385,850</b>	<b>393,141</b>	<b>178,242</b>	<b>404,401</b>	<b>422,089</b>
01-5201-13-10	OFFICE SUPPLIES	4,500	5,090	4,500	3,155	5,000	5,000
01-5202-13-10	POSTAGE	3,300	2,638	3,300	1,223	2,800	3,300
01-5204-13-10	BINDING PRTING & REPRODUCTION	800	1,409	1,000	167	1,000	1,000
01-5299-13-10	MISCELLANEOUS SUPPLIES	400	172	400	223	600	600
	<b>SUBTOTAL SUPPLIES</b>	<b>9,000</b>	<b>9,308</b>	<b>9,200</b>	<b>4,769</b>	<b>9,400</b>	<b>9,900</b>
01-5309-13-10	OFFICE EQUIPMENT MAINTENANCE	1,500	884	1,500	0	0	0
	<b>SUBTOTAL MAINTENANCE</b>	<b>1,500</b>	<b>884</b>	<b>1,500</b>	<b>0</b>	<b>0</b>	<b>0</b>
01-5401-13-10	COMMUNICATIONS	800	718	800	332	800	800
01-5402-13-10	DUES & SUBSCRIPTIONS	1,600	1,740	1,600	215	1,600	1,750
01-5403-13-10	GENERAL INSURANCE	200	194	210	120	240	247
01-5404-13-10	*PROFESSIONAL FEES	6,500	1,940	6,500	1,141	6,000	6,500
01-5406-13-10	TRAINING	6,450	3,234	7,500	1,276	4,000	6,500
01-5409-13-10	CONTRACTUAL SERVICES	134,000	95,839	140,700	80,130	158,130	153,968
01-5418-13-10	AUTO ALLOWANCE	2,992	2,992	3,000	1,385	3,058	3,000
01-5456-13-10	OFFICE EQUIPMENT RENTAL	1,750	1,734	1,750	723	2,600	2,600
01-5460-13-10	MAIN FRAME SOFTWARE SUPPORT	14,770	14,770	15,000	15,000	15,000	15,000
01-5499-13-10	MISCELLANEOUS SERVICES	1,600	705	1,600	248	1,600	1,600
	<b>SUBTOTAL SERVICES</b>	<b>170,662</b>	<b>123,865</b>	<b>178,660</b>	<b>100,570</b>	<b>193,028</b>	<b>191,965</b>
	<b>FINANCE</b>	<b>563,992</b>	<b>519,907</b>	<b>582,501</b>	<b>283,581</b>	<b>606,829</b>	<b>623,954</b>

\*Atmos & Oncor Steering Committee fees contain lobbying expenses

**CITY OF GAINESVILLE  
BUDGET 2021-2022  
GENERAL FUND FINANCE**



**EXPENDITURE SUMMARY**

CLASSIFICATION	2019-20	2019-20	2020-21	2020-21	2020-21	2021-22
	BUDGET	ACTUAL	BUDGET	ACTUAL SIX MONTHS	REVISED BUDGET	PROPOSED BUDGET
PERSONNEL	382,830	385,850	393,141	178,242	404,401	422,089
SUPPLIES	9,000	9,308	9,200	4,769	9,400	9,900
MAINTENANCE	1,500	884	1,500	0	0	0
SERVICE	170,662	123,865	178,660	100,570	193,028	191,965
<b>TOTAL</b>	<b>563,992</b>	<b>519,907</b>	<b>582,501</b>	<b>283,581</b>	<b>606,829</b>	<b>623,954</b>

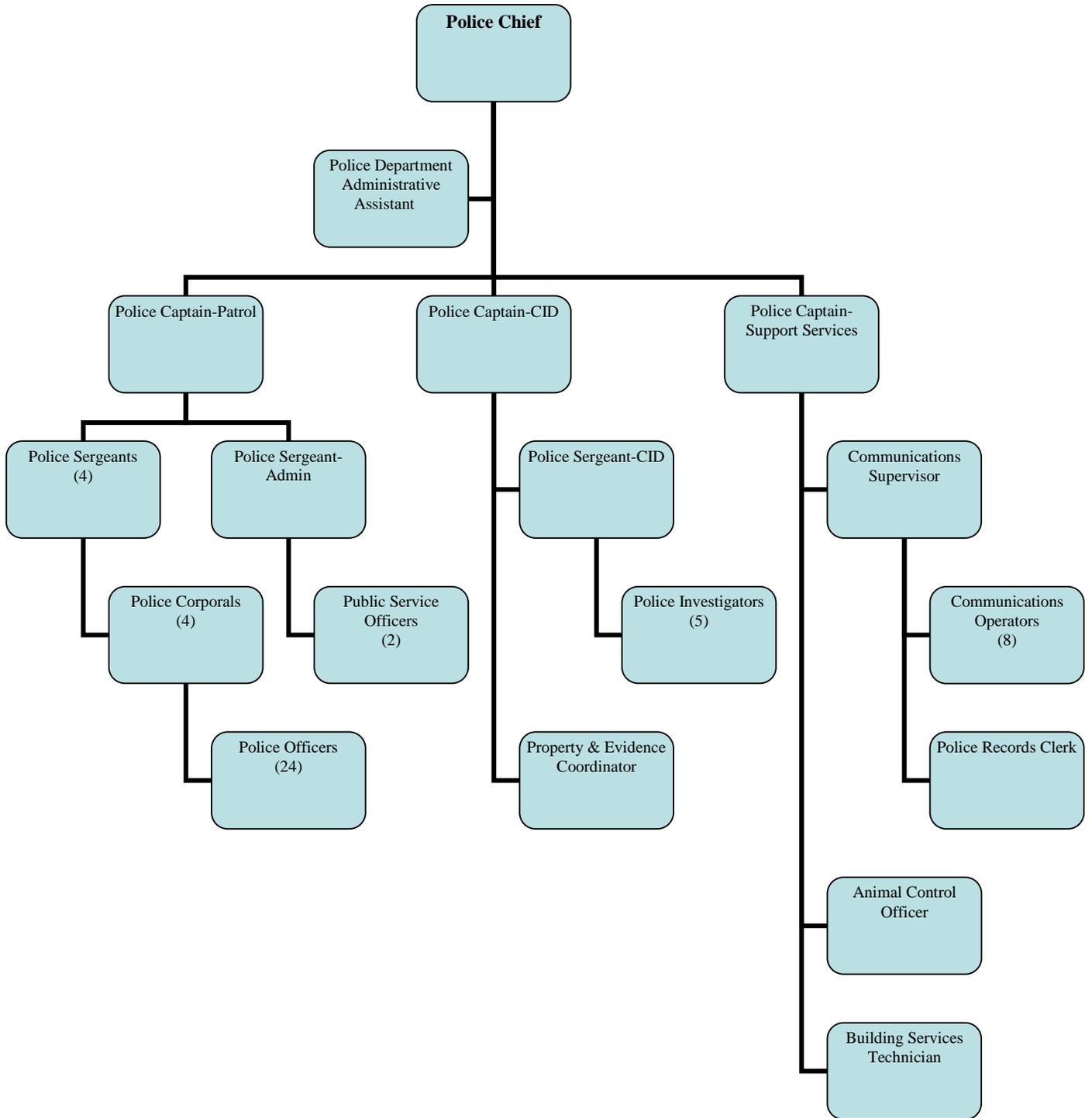
**WORKLOAD/DEMAND**

	ACTUAL 2018	ACTUAL 2019	ACTUAL 2020	BUDGETED 2021	ESTIMATED 2022
FINANCIAL REPORTS TO COUNCIL	12	12	12	12	12
INVOICES PAID	6,279	7,528	7,572	6,800	7,000
PAYROLLS PROCESSED	26	36	28	26	26
PURCHASE ORDERS PROCESSED	187	192	190	145	145
MISC. AR INVOICES BILLED	1,570	1,844	1,850	1,800	1,800

**STAFFING**

POSITION	ACTUAL 2018	ACTUAL 2019	ACTUAL 2020	BUDGETED 2021	PROPOSED 2022
FINANCE					
FINANCE DIRECTOR	1	1	1	1	1
CONTROLLER	1	1	1	1	1
ACCOUNTING TECHNICIAN I	1	1	1	1	1
ACCOUNTING TECHNICIAN II	1	1	1	1	1
<b>TOTAL FINANCE ADMINISTRATION</b>	<b>4</b>	<b>4</b>	<b>4</b>	<b>4</b>	<b>4</b>

# Police Department



## **Police Department**

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

### **Mission:**

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

### **Vision:**

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

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

### **Department Description:**

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

### **Accomplishments (FY 20-21):**

- Projected decrease in Part-1 UCR violent crimes for the third year in a row.
- Active engagement with the community through citizen interactions, community outreach programs, and a social media presence.
- Participation in community events – B.P. Douglas Park Project and Spring Fling.
- Continued to restore segments of the city camera network.
- Planning annual in-service training.
- Continued Criminal Activity Intelligence Meetings to identify and address ongoing issues.
- Planning to resume Citizen Police Academy Program.

- Maintained Citizen Police Academy Alumni Association.
- Continued Moss Lake patrol activities with Marine Safety Enforcement Officer (MSEO) personnel.
- Continued destruction of records in accordance with retention schedules.
- Replaced four (4) TASER Conducted Electrical Weapons as part of an ongoing program that will replace all devices every 4 years.
- Replaced two (2) Patrol units, one (1) CID unit, and one (1) Animal Control unit through the Capital Improvement Plan.
- Continued the third year of the five-year Utility Associates Video System Project that provides body-worn cameras and in-car video systems.
- Planning the first year of a five-year plan to replace three (3) HVAC systems each year at the Public Safety Center through the Capital Improvement Plan.
- Implemented accelerated plan to review Department directives and procedures.

**Departmental Performance Measures:**

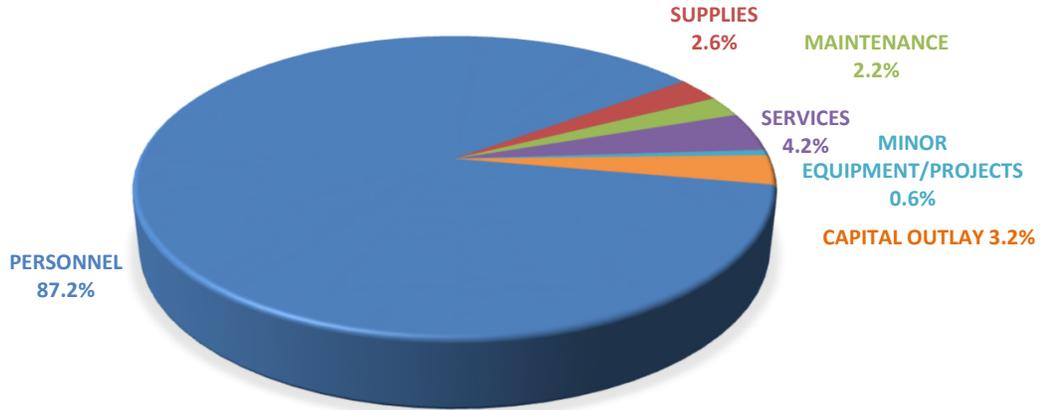
- Maintain effective delivery of service to the community.
- Timeliness in coordination of all responses.
- Effective communication of our capabilities to citizens.
- Increase positive interaction with citizens with a proactive stance throughout department.
- Continue to encourage citizen input regarding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

	<b>Actual 17-18</b>	<b>Actual 18-19</b>	<b>Actual 19-20</b>	<b>Projected 20-21</b>	<b>Estimated 21-22</b>
Maintain emergency response times below 5 minutes.	4:49	4:31	4:45	4:30	4:45
Process and respond to all calls for service efficiently and effectively.	31,440	29,640	27,445	27,000	28,000
Review policies and procedures to ensure professional customer service.	4	6	10	60	60
Maintain the number of Index Crimes at or below 800.	499	420	586	600	625
Maintain traffic accidents at or below 850.	866	784	715	800	850
Number of community outreach programs.	18	19	21	15	20

**CITY OF GAINESVILLE  
BUDGET 2021-2022  
GENERAL FUND POLICE**

ACCOUNT NUMBER	DESCRIPTION	2019-20 REVISED BUDGET	2019-20 ACTUAL	2020-21 ADOPTED BUDGET	2020-21 ACTUAL SIX MONTHS	2020-21 REVISED BUDGET	2021-22 PROPOSED BUDGET
01-5101-14-22	SALARIES	3,138,590	3,164,716	3,475,212	1,474,070	3,424,567	3,794,014
01-5106-14-22	OVERTIME	140,000	109,316	140,000	42,785	140,000	140,000
01-5107-14-22	HOLIDAY PAY	146,304	136,072	146,304	78,660	146,304	146,304
01-5110-14-22	LONGEVITY	29,245	29,245	28,620	28,560	28,560	29,880
01-5111-14-22	RETIREMENT	445,314	443,843	487,206	209,575	481,711	527,139
01-5112-14-22	FICA	268,588	259,144	300,993	123,096	290,297	326,263
01-5116-14-22	HEALTH/LIFE INSURANCE	347,009	332,320	423,056	185,148	412,844	423,056
01-5118-14-22	HEALTH/LIFE/CAREFLITE	32,130	31,901	35,929	14,983	34,968	63,740
01-5119-14-22	OTHER PAYROLL EXPENSE	147,037	147,977	145,360	68,607	151,485	148,380
	<b>SUBTOTAL SALARIES AND BENEFITS</b>	<b>4,694,217</b>	<b>4,654,534</b>	<b>5,182,680</b>	<b>2,225,485</b>	<b>5,110,736</b>	<b>5,598,776</b>
01-5201-14-22	OFFICE SUPPLIES	11,824	9,513	11,824	3,326	10,824	11,764
01-5202-14-22	POSTAGE	2,000	909	2,000	160	1,600	2,000
01-5206-14-22	FUELS OILS LUBRICANTS	65,000	60,943	80,000	29,671	70,000	75,000
01-5207-14-22	SMALL TOOLS AND INSTRUMENTS	8,093	5,643	8,093	893	8,093	8,168
01-5213-14-22	ANIMAL POUND	44,680	29,174	43,000	12,916	43,000	43,515
01-5220-14-22	AMMUNITION	9,095	8,042	7,810	7,509	7,810	8,800
01-5285-14-22	INVESTIGATION FUNDS	5,000	1,847	6,000	0	5,000	5,800
01-5299-14-22	MISCELLANEOUS SUPPLIES	14,580	12,225	13,500	8,912	13,500	13,940
	<b>SUBTOTAL SUPPLIES</b>	<b>160,272</b>	<b>128,296</b>	<b>172,227</b>	<b>63,386</b>	<b>159,827</b>	<b>168,987</b>
01-5302-14-22	BUILDING MAINTENANCE	29,053	28,660	26,865	5,629	26,865	26,840
01-5304-14-22	MACHINERY & EQUIPMENT MAINT.	14,760	7,868	19,810	2,474	19,810	19,840
01-5305-14-22	VEHICLE MAINTENANCE	49,000	29,232	49,000	13,085	49,000	49,000
01-5319-14-22	SOFTWARE MAINTENANCE	43,055	42,589	46,230	43,274	46,230	48,628
	<b>SUBTOTAL MAINTENANCE</b>	<b>135,868</b>	<b>108,350</b>	<b>141,905</b>	<b>64,462</b>	<b>141,905</b>	<b>144,308</b>
01-5401-14-22	COMMUNICATIONS	18,468	18,145	18,588	8,655	18,588	16,440
01-5402-14-22	DUES & SUBSCRIPTIONS	6,975	6,333	7,165	3,610	7,165	7,220
01-5403-14-22	GENERAL INSURANCE	48,468	44,964	50,891	25,213	50,891	50,891
01-5404-14-22	PROFESSIONAL FEES	10,620	17,354	11,120	1,783	11,120	19,620
01-5405-14-22	ADVERTISING	1,500	0	1,500	0	1,500	1,500
01-5406-14-22	TRAINING	33,962	20,350	33,211	5,384	33,211	32,788
01-5408-14-22	ELECTRIC UTILITY SERVICE	31,500	23,297	31,815	8,343	31,815	29,000
01-5411-14-22	MACHINERY AND EQUIPMENT RENTAL	3,065	2,848	3,065	1,099	3,065	3,305
01-5415-14-22	CRIME/FIRE PREVENTION PROGRAM	2,500	940	2,500	243	2,500	2,500
01-5418-14-22	AUTO ALLOWANCE	6,283	6,283	6,300	2,908	6,421	6,300
01-5419-14-22	CLOTHING ALLOWANCE	3,100	3,100	3,100	3,100	3,100	3,100
01-5424-14-22	RECOGNITION PROGRAM	0	0	0	0	0	1,200
01-5440-14-22	NATURAL GAS UTILITY SERVICE	5,050	3,159	5,101	3,879	5,100	5,100
01-5441-14-22	SOLID WASTE UTILITY SERVICE	2,987	2,844	2,987	1,422	2,987	3,017
01-5442-14-22	WATER/SEWER UTILITY SERVICE	8,200	6,198	8,000	2,455	8,000	8,000
01-5446-14-22	STORM WATER UTILITY FEES	3,200	3,079	3,200	1,540	3,200	3,200
01-5450-14-22	CAMERAS	39,000	39,000	0	0	0	39,000
01-5455-14-22	UNIFORM PURCHASE/RENTAL	18,000	17,317	18,500	2,531	18,500	18,500
01-5499-14-22	MISCELLANEOUS SERVICES	7,680	4,673	17,680	5,228	17,680	17,680
	<b>SUBTOTAL SERVICES</b>	<b>250,558</b>	<b>219,884</b>	<b>224,723</b>	<b>77,393</b>	<b>224,843</b>	<b>268,361</b>
01-5504-14-22	MACHINERY & EQUIPMENT	6,500	4,149	6,710	821	6,710	11,528
01-5508-14-22	OFFICE MACHINERY & EQUIPMENT	8,192	4,338	2,780	91	2,780	8,465
01-5530-14-22	POLICE OFFICER EQUIPMENT	19,030	13,407	19,100	6,769	19,100	19,052
	<b>SUBTOTAL MINOR EQUIPMENT/PROJECTS</b>	<b>33,722</b>	<b>21,894</b>	<b>28,590</b>	<b>7,682</b>	<b>28,590</b>	<b>39,045</b>
01-6502-14-22	BUILDINGS	46,936	0	17,300	0	20,700	36,321
01-6504-14-22	MACHINERY & EQUIPMENT	0	25,607	0	0	0	0
01-6505-14-22	MOTOR VEHICLES	157,174	16,931	0	0	50,445	167,205
01-6508-14-22	OFFICE MACHINERY & EQUIPMENT	20,920	20,879	0	0	0	0
	<b>SUBTOTAL CAPITAL</b>	<b>225,030</b>	<b>63,417</b>	<b>17,300</b>	<b>0</b>	<b>71,145</b>	<b>203,526</b>
	<b>POLICE</b>	<b>5,499,667</b>	<b>5,196,375</b>	<b>5,767,425</b>	<b>2,438,408</b>	<b>5,737,046</b>	<b>6,423,003</b>

**CITY OF GAINESVILLE  
BUDGET 2021-2022  
GENERAL FUND POLICE**



**EXPENDITURE SUMMARY**

CLASSIFICATION	2019-20	2019-20	2020-21	2020-21	2020-21	2021-22
	REVISED	ACTUAL	ADOPTED BUDGET	ACTUAL SIX MONTHS	REVISED BUDGET	PROPOSED BUDGET
PERSONNEL	4,694,217	4,654,534	5,182,680	2,225,485	5,110,736	5,598,776
SUPPLIES	160,272	128,296	172,227	63,386	159,827	168,987
MAINTENANCE	135,868	108,350	141,905	64,462	141,905	144,308
SERVICES	250,558	219,884	224,723	77,393	224,843	268,361
MINOR EQUIPMENT/PROJECTS	33,722	21,894	28,590	7,682	28,590	39,045
CAPITAL OUTLAY	225,030	63,417	17,300	0	71,145	203,526
<b>TOTAL</b>	<b>5,499,667</b>	<b>5,196,375</b>	<b>5,767,425</b>	<b>2,438,408</b>	<b>5,737,046</b>	<b>6,423,003</b>

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

**CITY OF GAINESVILLE  
BUDGET 2021-2022  
GENERAL FUND POLICE**

**WORKLOAD/DEMAND**

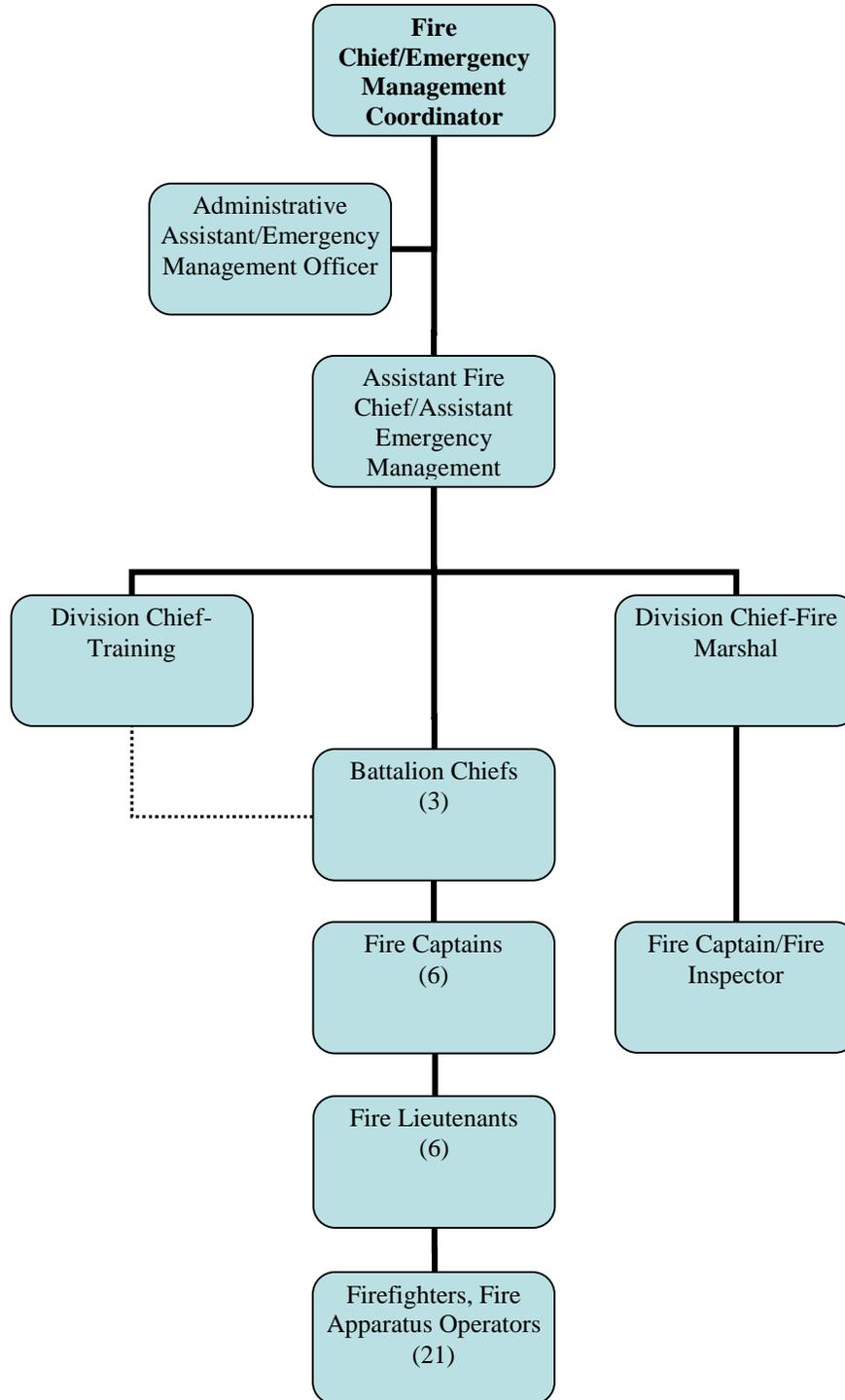
	ACTUAL 2018	ACTUAL 2019	ACTUAL 2020	ESTIMATED 2021	ESTIMATED 2022
CALLS FOR SERVICE (ALL)	34,565	31,875	30,637	32,000	33,000
CALLS FOR SERVICE (PD)	31,440	29,640	27,445	27,000	28,000
CITATIONS ISSUED (Citations and Warnings)	13,666	12,436	7,263	9,000	11,000
ALARMS (Burglary, Robbery)	959	864	826	800	800
DISTURBANCES (Includes Domestic)	1,100	1,086	1,115	1,200	1,200
ACCIDENTS (Major, Minor, Hit and Run)	866	784	715	800	800
MURDER	0	0	1	0	0
ROBBERY	13	5	9	10	10
AGGRAVATED ASSAULT	63	61	68	50	60
VEHICLE THEFT	23	11	28	40	25
BURGLARY	76	61	82	80	80
THEFT	302	273	386	375	325
RAPE	22	10	12	10	10
CASES ASSIGNED - CID	2,406	2,126	1,791	1,600	1,650
CASES CLEARED - CID (Filed, Exception)	1,712	1,553	1,208	1,000	1,200
911 CALLS	22,817	19,087	15,897	16,000	16,000
ANIMAL CONTROL CALLS	2,369	2,415	2,405	2,400	2,500

**STAFFING**

POSITION	ACTUAL 2018	ACTUAL 2019	ACTUAL 2020	BUDGETED 2021	PROPOSED 2022
POLICE					
POLICE CHIEF	1	1	1	1	1
POLICE CAPTAIN	3	3	3	3	3
POLICE SERGEANT	4	4	4	5	5
POLICE SERGEANT CID	1	1	1	1	1
POLICE INVESTIGATOR	5	5	5	5	5
POLICE CORPORAL	4	4	4	4	4
POLICE OFFICER	24	24	24	24	24
COMMUNICATIONS SUPERVISOR	0	0	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	2	2	2	1	1
PUBLIC SERVICE OFFICERS	0	0	0	2	1
ANIMAL CONTROL OFFICER	1	1	1	1	2
CUSTODIAN	0	0	0	0	0
BUILDING SERVICES TECHNICIAN	1	1	1	1	1
TOTAL POLICE	56	56	57	59	59

# Fire Department and Emergency Management

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## Emergency Management

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

### **Mission:**

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

### **Vision:**

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

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

### **Department Description:**

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

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

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

**Accomplishments:**

- Participated in Moss Lake Dam Tabletop Exercise
- Participated in virtual state-wide COVACC-20 Vaccine Tabletop Exercise 10/28/20, meeting all core response capabilities
- Covid-19 Emergency Management Response & Presidential Disaster Declaration
- TX Winter Storm Emergency Management Response & Presidential Disaster Declaration
- Participated in Emergency Management Performance Grant Program
- Administration of Homeland Security Grant & CARES Act Grant
- Administration of Public Assistance Grants for COVID and TX Winter Storm, February, 2021
- IPAWS Implementation– Integrated Public Alert Warning System; Presentation of IPAWS to City Council and Civic Groups
- COVID-19 Emergency Management & Disaster Declaration for Public Health Emergency
- Hosted National Weather Service Storm Spotter class with over 100 people in attendance.
- Transition to Code Red for internal EOC paging
- Participated in TCOG Regional Emergency Management meetings, county-wide disaster response calls, regional calls, state-wide calls, and national Emergency Management mitigation, response and recovery calls/meetings
- Updated Emergency Management Annexes for required 5 year update
- Tour and Training at National Weather Service
- Participated in County-Wide Covid-19 vaccine clinics
- Hosted multiple Covid-19 blood and plasma drives with Carter BloodCare

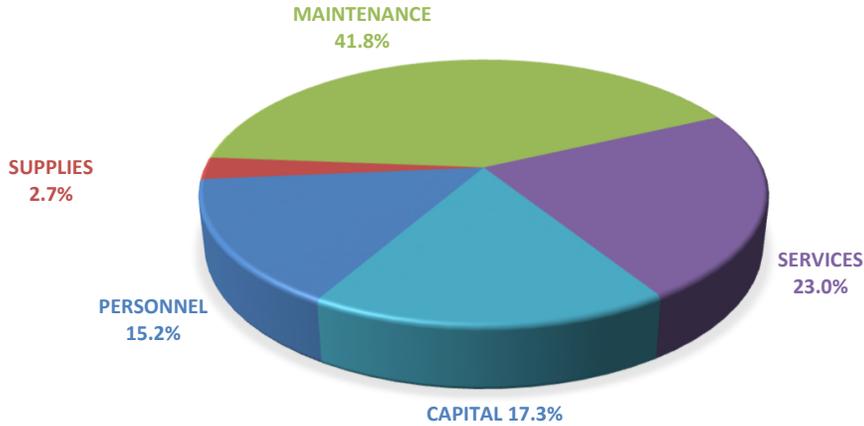
**Performance Measures:**

	<b>Actual 2018</b>		<b>Actual 2019</b>		<b>Actual 2020</b>		<b>Estimated 2021</b>		<b>Budget 2022</b>	
Publish Public Education Press Releases	Published	5	Published	5	Published	15	Published	6	Published	4
Emergency Management and Homeland Security meetings attended	Scheduled Attended	20 16	Scheduled Attended	20 16	Scheduled Attended (Covid)	20 75	Scheduled Attended (Covid and Winter Storm)	20 50	Scheduled	24
Attend 3 required Emergency Management courses annually	Scheduled Attended	3 3	Scheduled Attended	3 3	Scheduled Attended	3 3	Scheduled Attended	3 3	Scheduled	3
Administer Emergency Management related grants	Grants Maintained	2 2	Grants Maintained	2 2	Grants Maintained (Homeland Security, EMPG, Cares Act)	2 4	Grants Maintained (Homeland Security, Winter Storm, EMPG, Cares Act)	2 5	Grants Maintained	4

**CITY OF GAINESVILLE  
BUDGET 2021-2022  
GENERAL FUND EMERGENCY MANAGEMENT**

<b>ACCOUNT NUMBER</b>	<b>DESCRIPTION</b>	<b>2019-20 REVISED BUDGET</b>	<b>2019-20 ACTUAL</b>	<b>2020-21 ADOPTED BUDGET</b>	<b>2020-21 ACTUAL SIX MONTHS</b>	<b>2020-21 REVISED BUDGET</b>	<b>2021-22 PROPOSED BUDGET</b>
01-5101-15-16	SALARIES	5,212	5,201	5,342	2,466	5,553	5,778
01-5111-15-16	RETIREMENT	643	642	660	305	686	714
01-5112-15-16	FICA	395	384	409	184	419	442
01-5118-15-16	WORKER COMPENSATION	59	54	60	29	65	112
	<b>SUBTOTAL PERSONNEL</b>	<b>6,309</b>	<b>6,281</b>	<b>6,471</b>	<b>2,983</b>	<b>6,723</b>	<b>7,046</b>
01-5201-15-16	OFFICE SUPPLIES	800	868	800	0	800	800
01-5202-15-16	POSTAGE	50	13	50	1	50	50
01-5299-15-16	MISCELLANEOUS SUPPLIES	500	540	400	179	400	400
	<b>SUBTOTAL SUPPLIES</b>	<b>1,350</b>	<b>1,420</b>	<b>1,250</b>	<b>180</b>	<b>1,250</b>	<b>1,250</b>
01-5304-15-16	MACHINERY & EQUIPMENT MAINT.	5,400	5,699	5,400	459	5,400	5,400
01-5319-15-16	SOFTWARE MAINTENANCE	13,938	13,938	13,938	0	13,938	13,938
	<b>SUBTOTAL MAINTENANCE</b>	<b>19,338</b>	<b>19,637</b>	<b>19,338</b>	<b>459</b>	<b>19,338</b>	<b>19,338</b>
01-5401-15-16	COMMUNICATIONS	1,100	1,100	1,100	0	1,100	1,100
01-5402-15-16	DUES & SUBSCRIPTIONS	1,750	426	2,000	554	2,000	2,000
01-5403-15-16	GENERAL INSURANCE	25	13	25	8	25	25
01-5406-15-16	TRAINING	1,212	1,212	6,150	0	6,150	6,150
01-5408-15-16	ELECTRIC UTILITY SERVICE	1,346	1,341	1,359	522	1,359	1,373
	<b>SUBTOTAL SERVICES</b>	<b>5,433</b>	<b>4,092</b>	<b>10,634</b>	<b>1,083</b>	<b>10,634</b>	<b>10,648</b>
01-6504-15-16	MACHINERY & EQUIPMENT	0	0	0	0	0	7,999
	<b>SUBTOTAL MACHINERY AND EQUIPMENT</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>7,999</b>
	<b>EMERGENCY MANAGEMENT</b>	<b>32,430</b>	<b>31,430</b>	<b>37,693</b>	<b>4,705</b>	<b>37,945</b>	<b>46,281</b>

**CITY OF GAINESVILLE  
BUDGET 2021-2022  
GENERAL FUND EMERGENCY MANAGEMENT**



**EXPENDITURE SUMMARY**

CLASSIFICATION	2019-20	2019-20	2020-21	2020-21	2020-21	2021-22
	REVISED BUDGET	ACTUAL	ADOPTED BUDGET	ACTUAL SIX MONTHS	REVISED BUDGET	PROPOSED BUDGET
PERSONNEL	6,309	6,281	6,471	0	6,723	7,046
SUPPLIES	1,350	1,420	1,250	180	1,250	1,250
MAINTENANCE	19,338	19,637	19,338	459	19,338	19,338
SERVICES	5,433	4,092	10,634	1,083	10,634	10,648
CAPITAL	0	0	0	0	0	7,999
<b>TOTAL</b>	<b>32,430</b>	<b>31,430</b>	<b>37,693</b>	<b>1,722</b>	<b>37,945</b>	<b>46,281</b>

**WORKLOAD/DEMAND**

	ACTUAL 2018	ACTUAL 2019	ACTUAL 2020	REVISED 2021	PROPOSED 2022
NOT APPLICABLE					

**STAFFING**

POSITION	ACTUAL 2018	ACTUAL 2019	ACTUAL 2020	BUDGET 2021	BUDGET 2022
	0	0	0	0	0

## **Fire Department**

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

### **Mission:**

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

### **Vision:**

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

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

### **Department Description:**

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

### **Accomplishments:**

- Met requirements of Texas Commission on Fire Protection (TCFP).
- Completed all department training requirements for Texas Commission on Fire Protection and Department of State Health Services
- Performed all routine apparatus and equipment maintenance as scheduled
- Performed annual inspection program, acceptance testing, annual inspections, etc.
- Administered Smoke Alarm and Juvenile Fire Setter programs
- Conducted fire investigations within the City of Gainesville
- Completed annual inspection and cleaning of PPE.
- Delivered successful Fire Safety Education videos in lieu of annual program to schools – Reached 9,098 individuals
- Several personnel participating in Lean projects & Gainesville Leadership Academy
- Maintained web site and social media page for Public Information
- Hosted multiple blood drives with Carter Blood Care
- Hosted Citizen's Fire Academy
- Provided training to CCSO over proper use of SCBA

## Performance Measures

		Actual 2018	Actual 2019	Actual 2020	Estimated 2021	Budget 2022
Protect community from loss of life due to fires	Lives lost	0	1	1	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	850	1,462	1,326 *Decrease due to COVID-19	1,400	1,400
Complete state training requirement of 1,260 hours per year (30 per FF)	Required Training Hours	1,260	1,260	1,260	1,260	1,260
	Actual Training Hours	5,970	8,864	9,115	9,000	9,000
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.	6:00 minutes	5:41 minutes	5:41 minutes	5:30 minutes	5:30 minutes

### Major Goals for Fiscal Year 2021-2022:

Goals / Objectives:

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

##### Objectives for Goal 2:

2.12 Complete engineering on new Fire Station #2.

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

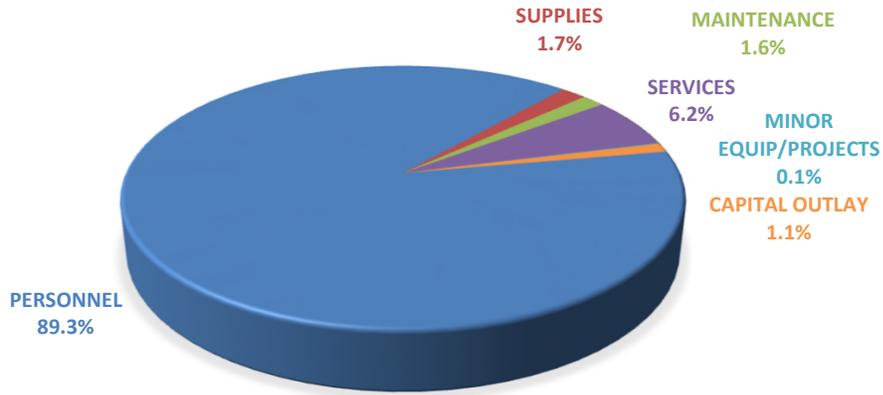
##### Objectives for Goal 6:

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

**CITY OF GAINESVILLE  
BUDGET 2021-2022  
GENERAL FUND FIRE OPERATIONS**

ACCOUNT NUMBER	DESCRIPTION	2019-20 REVISED BUDGET	2019-20 ACTUAL	2020-21 ADOPTED BUDGET	2020-21 ACTUAL SIX MONTHS	2020-21 REVISED BUDGET	2021-22 PROPOSED BUDGET
01-5101-15-23	SALARIES	2,603,774	2,627,174	2,635,180	1,179,414	2,707,129	2,854,537
01-5106-15-23	OVERTIME	85,000	108,664	85,000	116,867	160,000	90,600
01-5107-15-23	HOLIDAY PAY	210,600	192,975	210,600	113,390	210,600	210,600
01-5110-15-23	LONGEVITY	31,170	31,170	29,520	29,100	29,100	30,120
01-5111-15-23	RETIREMENT	384,332	387,872	388,581	188,482	407,280	416,262
01-5112-15-23	FICA	234,328	231,414	240,479	112,448	246,724	257,638
01-5113-15-23	FRRF	1,872	0	1,872	0	1,872	1,872
01-5116-15-23	HEALTH/LIFE/CAREFLITE	274,236	270,072	301,166	145,174	312,053	301,166
01-5117-15-23	HALF TIME PAY - FIRE	59,400	58,824	59,400	26,321	59,400	59,400
01-5118-15-23	WORKER COMPENSATION	34,443	35,098	34,771	16,863	37,482	63,597
01-5119-15-23	OTHER PAYROLL EXPENSE	117,409	117,183	117,860	53,158	117,995	116,260
	<b>SUBTOTAL SALARIES AND BENEFITS</b>	<b>4,036,564</b>	<b>4,060,447</b>	<b>4,104,429</b>	<b>1,981,217</b>	<b>4,289,635</b>	<b>4,402,052</b>
01-5201-15-23	OFFICE SUPPLIES	3,500	3,968	3,500	762	3,500	3,500
01-5202-15-23	POSTAGE	200	40	200	24	200	200
01-5206-15-23	FUELS OILS LUBRICANTS	27,500	29,942	37,500	13,306	37,500	36,000
01-5207-15-23	SMALL TOOLS AND INSTRUMENTS	37,000	36,183	37,000	5,364	37,000	37,000
01-5208-15-23	CLEANING SUPPLIES	3,500	3,430	3,500	2,049	3,500	3,500
01-5209-15-23	CHEMICAL & MEDICAL SUPPLIES	3,750	3,771	3,750	2,172	3,750	3,750
01-5299-15-23	MISCELLANEOUS SUPPLIES	495	495	500	545	580	600
	<b>SUBTOTAL SUPPLIES</b>	<b>75,945</b>	<b>77,829</b>	<b>85,950</b>	<b>24,222</b>	<b>86,030</b>	<b>84,550</b>
01-5302-15-23	BUILDING MAINTENANCE	6,500	6,550	6,500	2,184	11,500	7,000
01-5304-15-23	MACHINERY & EQUIPMENT MAINT.	6,500	6,385	6,500	3,482	6,500	6,500
01-5305-15-23	VEHICLE MAINTENANCE	50,000	46,728	40,000	21,922	40,000	40,000
01-5309-15-23	OFFICE EQUIPMENT MAINTENANCE	1,150	1,151	1,150	490	1,150	1,150
01-5319-15-23	SOFTWARE MAINTENANCE	11,460	10,759	11,460	0	11,460	22,200
	<b>SUBTOTAL MAINTENANCE</b>	<b>75,610</b>	<b>71,573</b>	<b>65,610</b>	<b>28,078</b>	<b>70,610</b>	<b>76,850</b>
01-5401-15-23	COMMUNICATIONS	10,000	10,223	10,000	5,285	10,225	10,400
01-5402-15-23	DUES & SUBSCRIPTIONS	2,700	2,694	3,300	1,279	3,300	3,300
01-5403-15-23	GENERAL INSURANCE	23,504	24,493	31,257	15,926	32,000	33,600
01-5404-15-23	PROFESSIONAL FEES	5,850	6,316	6,500	4,611	6,500	6,500
01-5405-15-23	ADVERTISING	500	0	500	0	200	250
01-5406-15-23	TRAINING	19,000	18,877	25,000	7,493	25,000	28,000
01-5408-15-23	ELECTRIC UTILITY SERVICE	8,820	10,609	8,908	3,499	8,908	8,997
01-5413-15-23	TUITION REIMBURSEMENT	1,363	1,991	2,000	1,227	2,000	2,000
01-5415-15-23	CRIME/FIRE PREVENTION PROGRAM	2,500	2,452	2,500	701	2,500	2,500
01-5418-15-23	AUTO ALLOWANCE	6,283	6,283	6,300	2,908	6,421	6,300
01-5440-15-23	NATURAL GAS UTILITY SERVICE	4,000	2,708	4,040	3,009	6,000	6,060
01-5441-15-23	SOLID WASTE UTILITY SERVICE	2,554	2,414	2,631	1,578	3,500	3,623
01-5442-15-23	WATER/SEWER UTILITY SERVICE	5,875	4,407	5,875	2,318	5,875	5,875
01-5446-15-23	STORM WATER UTILITY FEES	1,225	1,220	1,225	679	1,360	1,360
01-5450-15-23	DEBT SERVICE	141,860	141,860	0	0	0	141,860
01-5455-15-23	UNIFORM PURCHASE/RENTAL	35,750	37,331	39,425	14,068	39,425	40,625
01-5460-15-23	OFFICE EQUIPMENT RENTAL	3,000	2,942	4,500	1,226	4,000	4,000
01-5499-15-23	MISCELLANEOUS SERVICES	1,000	895	3,000	0	1,000	2,000
	<b>SUBTOTAL SERVICES</b>	<b>275,784</b>	<b>277,716</b>	<b>156,961</b>	<b>65,807</b>	<b>158,214</b>	<b>307,250</b>
01-5503-15-23	FURNITURE & FIXTURES	2,500	2,485	2,500	0	2,500	2,500
01-5504-15-23	MACHINERY & EQUIPMENT	5,525	5,124	2,500	5,496	8,200	2,500
	<b>SUBTOTAL MINOR EQUIPMENT/PROJECTS</b>	<b>8,025</b>	<b>7,609</b>	<b>5,000</b>	<b>5,496</b>	<b>10,700</b>	<b>5,000</b>
01-6504-15-23	MACHINERY & EQUIPMENT	68,475	67,636	9,200	0	0	0
01-6505-15-23	MOTOR VEHICLES	0	0	0	0	0	55,000
	<b>SUBTOTAL CAPITAL</b>	<b>68,475</b>	<b>67,636</b>	<b>9,200</b>	<b>0</b>	<b>0</b>	<b>55,000</b>
	<b>FIRE OPERATIONS</b>	<b>4,540,403</b>	<b>4,562,809</b>	<b>4,427,150</b>	<b>2,104,820</b>	<b>4,615,189</b>	<b>4,930,702</b>

**CITY OF GAINESVILLE  
BUDGET 2021-2022  
GENERAL FUND FIRE OPERATIONS**



**EXPENDITURE SUMMARY**

CLASSIFICATION	2019-20	2019-20	2020-21	2020-21	2020-21	2021-22
	REVISED	ACTUAL	ADOPTED BUDGET	ACTUAL SIX MONTHS	REVISED BUDGET	PROPOSED BUDGET
PERSONNEL	4,036,564	4,060,447	4,104,429	1,981,217	4,289,635	4,402,052
SUPPLIES	75,945	77,829	85,950	24,222	86,030	84,550
MAINTENANCE	75,610	71,573	65,610	28,078	70,610	76,850
SERVICES	275,784	277,716	156,961	65,807	158,214	307,250
MINOR EQUIP/PROJECTS	8,025	7,609	5,000	5,496	10,700	5,000
CAPITAL OUTLAY	68,475	67,636	9,200	0	0	55,000
<b>TOTAL</b>	<b>4,540,403</b>	<b>4,562,809</b>	<b>4,427,150</b>	<b>2,104,820</b>	<b>4,615,189</b>	<b>4,930,702</b>

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

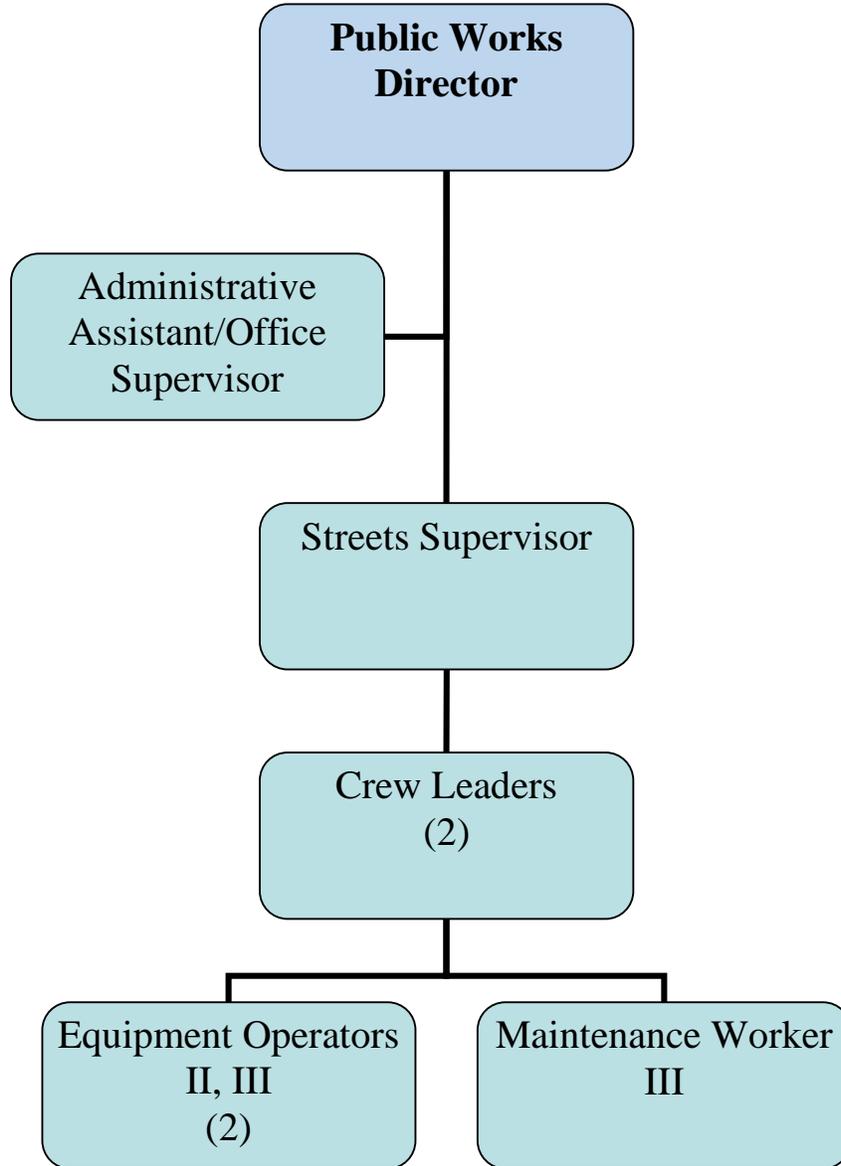
**CITY OF GAINESVILLE  
BUDGET 2021-2022  
GENERAL FUND FIRE OPERATIONS**

<b>WORKLOAD/DEMAND</b>					
	<b>ACTUAL 2018</b>	<b>ACTUAL 2019</b>	<b>ACTUAL 2020</b>	<b>ESTIMATED 2021</b>	<b>PROPOSED 2022</b>
TOTAL INCIDENTS	3,111	3,124	3,302	3,200	3,600
TOTAL FIRES	160	169	170	178	178
STRUCTURE FIRES	31	30	32	30	32
VEHICLE FIRES	26	24	29	38	30
VEGETATION FIRES	67	106	49	70	50
RUBBISH FIRES	30	21	38	30	40
OTHER FIRES	36	10	22	10	20
HAZARDOUS CONDITIONS	173	208	158	150	160
SERVICE CALLS	146	224	405	250	450
GOOD INTENT CALLS	155	237	275	190	270
OTHER CALLS	3	8	2	10	5
TOTAL FALSE CALLS	171	185	153	160	160
EMS ASSISTS	1,832	1,908	2,049	1,920	2,100
MOTOR VEHICLE ACCIDENTS	209	304	368	500	400
RESCUE CALLS	13	12	17	10	15
TEXAS TASK FORCE 1 DEPLOYMENTS	3	3	1	3	3
TRAINING HOURS	6,500	7,000	9,115	7,000	7,000
FIRE HYDRANTS MAINTAINED	865	850	850	870	890
FIRE PREVENTION/PUBLIC SAFETY EDUCATION PROGRA	1,250 35*		24***	35	50
CLASS A OCCUPANCY INSPECTIONS	54 0**	0**		0**	0**
FIRE MARSHAL OFFICE INSPECTIONS	615	600	800	825	950
HAZARDS IDENTIFIED DURING INSPECTIONS	450	424	526	550	550
HAZARDS CORRECTED	450	402	428	550	550

<b>STAFFING</b>					
<b>POSITION</b>	<b>ACTUAL 2018</b>	<b>ACTUAL 2019</b>	<b>ACTUAL 2020</b>	<b>BUDGETED 2021</b>	<b>PROPOSED 2022</b>
FIRE OPERATIONS					
FIRE CHIEF	1	1	1	1	1
ASSISTANT FIRE CHIEF/ASST EMC	1	1	1	1	1
DIVISION CHIEF/TRAINING	1	1	1	1	1
DIVISION CHIEF/FIRE MARSHAL	1	1	1	1	1
FIRE DEPT ADMIN ASST/EMC OFFICER	1	1	1	1	1
FIRE CAPTAIN--FIRE INSPECTOR	1	1	1	1	1
FIRE BATTALION CHIEF	3	3	3	3	3
FIRE CAPTAIN	6	6	6	6	6
FIRE LIEUTENANT	6	6	6	6	6
FIRE DRIVERS/ENGINEERS	12	9	9	9	9
FIRE FIGHTERS	9	12	12	12	12
<b>TOTAL FIRE OPERATIONS</b>	<b>42</b>	<b>42</b>	<b>42</b>	<b>42</b>	<b>42</b>

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

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**Public Works-Administration,  
Street Maintenance**

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

**Mission:**

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

**Vision:**

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

**Department Description:**

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

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

**Accomplishments**

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

**Departmental Performance Measures:**

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

**Major Goals for Fiscal Year 2021-2022**

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

All the Public Works Administration and Street expenditure line items are involved in obtaining the following objectives.

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

**Objectives for Goal 2:**

- 2.4 Complete construction of Woods Street.
- 2.5 Engineer the reconstruction of Modrall (R006 - Red River & Lindsay), Field (part R146 - Potter and Perry) and Wine (R100 – Broadway & Garnett).
- 2.6 Seal streets that are identified in G2 (central portion of the City) and G3 (southern portion of the City).
- 2.7 Mill and overlay Bonner, Quail Run, Fox Hollow & Dove (N04); Aspen, Maplewood, & Cypress (N33 & N39); and Locust & Morningside (N18).

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

**Objectives for Goal 3:**

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

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

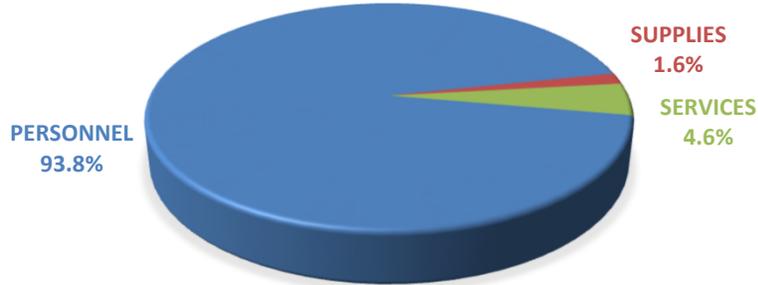
**Objectives for Goal 6:**

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

**CITY OF GAINESVILLE  
BUDGET 2021-2022  
GENERAL FUND PUBLIC WORKS ADMINISTRATION**

<b>ACCOUNT NUMBER</b>	<b>DESCRIPTION</b>	<b>2019-20 REVISED</b>	<b>2019-20 ACTUAL</b>	<b>2020-21 ORIGINAL BUDGET</b>	<b>2020-21 ACTUAL SIX MONTHS</b>	<b>2020-21 REVISED BUDGET</b>	<b>2021-22 PROPOSED BUDGET</b>
01-5101-16-10	SALARIES	64,315	65,062	64,681	29,106	66,609	71,990
01-5106-16-10	OVERTIME	400	0	400	340	995	400
01-5110-16-10	LONGEVITY	1,440	1,440	1,500	1,500	1,500	1,560
01-5111-16-10	RETIREMENT	8,316	8,359	8,380	3,895	8,695	9,291
01-5112-16-10	FICA	5,010	4,861	5,187	2,268	5,199	5,750
01-5116-16-10	HEALTH/LIFE/CAREFLITE	6,542	6,430	7,170	3,492	7,547	7,170
01-5118-16-10	WORKER COMPENSATION	74	101	75	31	70	120
01-5119-16-10	OTHER PAYROLL EXPENSE	1,217	1,217	1,220	563	1,243	1,220
	<b>SUBTOTAL SALARIES AND BENEFITS</b>	<b>87,314</b>	<b>87,469</b>	<b>88,613</b>	<b>41,195</b>	<b>91,858</b>	<b>97,501</b>
01-5201-16-10	OFFICE SUPPLIES	1,100	776	1,100	368	1,100	1,100
01-5202-16-10	POSTAGE	50	0	50	0	50	50
01-5299-16-10	MISCELLANEOUS SUPPLIES	500	285	500	166	500	500
	<b>SUBTOTAL SUPPLIES</b>	<b>1,650</b>	<b>1,062</b>	<b>1,650</b>	<b>534</b>	<b>1,650</b>	<b>1,650</b>
01-5403-16-10	GENERAL INSURANCE	3,780	3,550	3,969	2,023	4,046	4,167
01-5404-16-10	PROFESSIONAL FEES	200	174	200	96	200	200
01-5406-16-10	TRAINING	0	0	300	0	200	300
01-5499-16-10	MISCELLANEOUS SERVICES	75	0	75	0	75	75
	<b>SUBTOTAL SERVICES</b>	<b>4,055</b>	<b>3,724</b>	<b>4,544</b>	<b>2,119</b>	<b>4,521</b>	<b>4,742</b>
	<b>PUBLIC WORKS ADMINISTRATION</b>	<b>93,019</b>	<b>92,255</b>	<b>94,807</b>	<b>43,848</b>	<b>98,029</b>	<b>103,893</b>

**CITY OF GAINESVILLE  
BUDGET 2021-2022  
GENERAL FUND PUBLIC SERVICES ADMINISTRATION**



**EXPENDITURE SUMMARY**

CLASSIFICATION	2019-20	2019-20	2020-21	2020-21	2020-21	2021-22
	REVISED	ACTUAL	ORIGINAL	ACTUAL	REVISED	PROPOSED
			BUDGET	SIX MONTHS	BUDGET	BUDGET
PERSONNEL	87,314	87,469	88,613	41,195	91,858	97,501
SUPPLIES	1,650	1,062	1,650	534	1,650	1,650
SERVICES	4,055	3,724	4,544	2,119	4,521	4,742
<b>TOTAL</b>	<b>93,019</b>	<b>92,255</b>	<b>94,807</b>	<b>43,848</b>	<b>98,029</b>	<b>103,893</b>

**WORKLOAD/DEMAND**

	ACTUAL	ACTUAL	ACTUAL	ESTIMATED	ESTIMATED
	2018	2019	2020	2021	2022
PREPARE & SUBMIT PAYROLL	26	26	26	26	26
PREPARE & SUBMIT PAYROLL	4	4	4	4	4

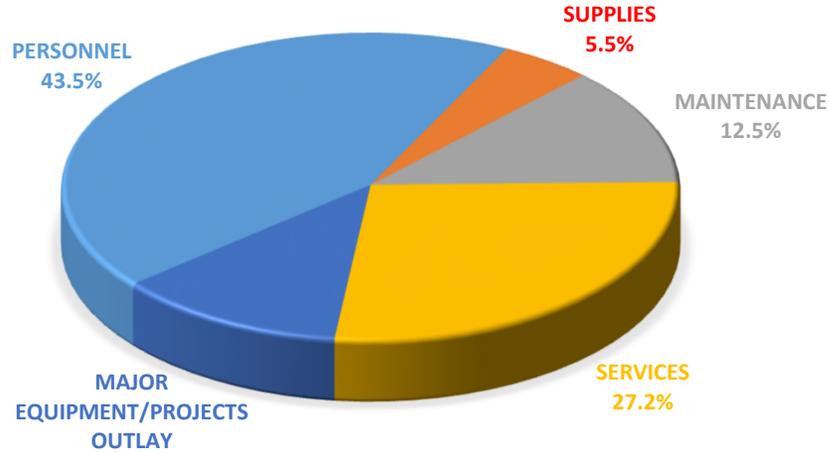
**STAFFING**

POSITION	ACTUAL	ACTUAL	ACTUAL	ESTIMATED	PROPOSED
	2018	2019	2020	2021	2022
PUBLIC SERVICES ADMINISTRATION					
ADMINISTRATIVE ASSISTANT		1	1	1	1
<b>TOTAL PUBLIC SERVICES ADMINISTRATION</b>		<b>1</b>	<b>1</b>	<b>1</b>	<b>1</b>

**CITY OF GAINESVILLE  
BUDGET 2021-2022  
GENERAL FUND STREET MAINTENTANCE**

<b>ACCOUNT NUMBER</b>	<b>DESCRIPTION</b>	<b>2019-20 REVISED</b>	<b>2019-20 ACTUAL</b>	<b>2020-21 ORIGINAL BUDGET</b>	<b>2020-21 ACTUAL SIX MONTHS</b>	<b>2020-21 REVISED BUDGET</b>	<b>2021-22 PROPOSED BUDGET</b>
01-5101-16-31	SALARIES	267,239	265,098	287,005	117,882	284,148	305,563
01-5106-16-31	OVERTIME	14,152	9,012	14,500	2,020	14,500	14,500
01-5107-16-31	HOLIDAY PAY	500	338	500	0	500	500
01-5110-16-31	LONGEVITY	6,180	6,180	6,300	5,640	5,640	5,760
01-5111-16-31	RETIREMENT	35,625	34,705	38,171	15,547	37,737	40,398
01-5112-16-31	FICA	22,034	21,411	23,625	9,572	23,292	25,003
01-5114-16-31	UNEMPLOYMENT CLAIMS	0	18	0	0	0	0
01-5116-16-31	HEALTH/LIFE INSURANCE	37,118	35,910	43,020	17,471	41,801	43,020
01-5118-16-31	WORKER COMPENSATION	6,186	5,337	6,640	2,291	5,576	9,577
01-5119-16-31	OTHER PAYROLL EXPENSE	519	519	520	240	530	520
	<b>SUBTOTAL SALARIES AND BENEFITS</b>	<b>389,553</b>	<b>378,527</b>	<b>420,281</b>	<b>170,663</b>	<b>413,724</b>	<b>444,841</b>
01-5201-16-31	OFFICE SUPPLIES	600	100	600	114	600	600
01-5202-16-31	POSTAGE	100	0	100	0	0	50
01-5206-16-31	FUELS OILS LUBRICANTS	42,000	36,510	45,000	30,465	45,000	45,000
01-5299-16-31	MISCELLANEOUS SUPPLIES	3,000	1,911	4,000	1,611	3,800	4,000
	<b>SUBTOTAL SUPPLIES</b>	<b>45,700</b>	<b>38,521</b>	<b>49,700</b>	<b>32,190</b>	<b>49,400</b>	<b>49,650</b>
01-5304-16-31	MACHINERY & EQUIPMENT MAINT.	45,000	60,341	47,000	39,837	65,687	50,000
01-5305-16-31	VEHICLE MAINTENANCE	8,000	7,275	10,000	1,580	8,000	10,000
01-5310-16-31	STREETS ROAD & BRIDGE MAINT.	35,000	32,396	35,000	21,940	35,000	35,000
01-5311-16-31	SIGN & SIGNAL MAINTENANCE	7,363	6,370	6,000	1,944	6,000	10,000
01-5312-16-31	STREET LIGHT MAINTENANCE	6,000	3,831	6,000	4,195	6,000	6,000
01-5319-16-31	TRAFFIC PAINT MAINTENANCE	2,400	1,026	2,000	563	2,000	12,000
01-5399-16-31	MISCELLANEOUS MAINTENANCE	0	4,675	4,675	0	4,675	4,675
	<b>SUBTOTAL MAINTENANCE</b>	<b>103,763</b>	<b>115,914</b>	<b>110,675</b>	<b>70,059</b>	<b>127,362</b>	<b>127,675</b>
01-5401-16-31	COMMUNICATIONS	2,100	730	2,100	336	1,000	1,000
01-5403-16-31	GENERAL INSURANCE	10,000	9,040	10,500	4,768	10,500	10,500
01-5404-16-31	PROFESSIONAL FEES	250	587	500	599	600	500
01-5405-16-31	ADVERTISING	500	47	500	0	150	300
01-5406-16-31	TRAINING	250	207	800	152	400	800
01-5408-16-31	ELECTRIC UTILITY SERVICE	255,000	253,370	257,550	107,967	257,550	260,126
01-5409-16-31	CONTRACTUAL SERVICES	0	0	0	0	0	0
01-5411-16-31	MACHINERY & EQUIPMENT RENTAL	2,500	2,500	2,000	0	1,500	2,000
01-5455-16-31	UNIFORM PURCHASE/RENTAL	2,500	1,900	2,500	906	2,000	2,500
	<b>SUBTOTAL SERVICES</b>	<b>273,100</b>	<b>268,380</b>	<b>276,450</b>	<b>114,728</b>	<b>273,700</b>	<b>277,726</b>
01-6504-16-31	MACHINERY & EQUIPMENT	0	0	10,000	0	0	0
01-6505-16-31	MOTOR VEHICLES	0	0	0	0	0	48,000
01-6510-16-31	STREETS ROADS BRIDGES	30,000	0	0	0	0	75,000
	<b>SUBTOTAL CAPITAL</b>	<b>30,000</b>	<b>0</b>	<b>10,000</b>	<b>0</b>	<b>0</b>	<b>123,000</b>
	<b>STREETS</b>	<b>842,116</b>	<b>801,342</b>	<b>867,106</b>	<b>387,640</b>	<b>864,186</b>	<b>1,022,892</b>

**CITY OF GAINESVILLE  
BUDGET 2021-2022  
GENERAL FUND STREET MAINTENANCE**



**EXPENDITURE SUMMARY**

CLASSIFICATION	2019-20	2019-20	2020-21	2020-21	2020-21	2021-22
	REVISED	ACTUAL	ORIGINAL BUDGET	ACTUAL SIX MONTHS	REVISED BUDGET	PROPOSED BUDGET
PERSONNEL	389,553	378,527	420,281	170,663	413,724	444,841
SUPPLIES	45,700	38,521	49,700	32,190	49,400	49,650
MAINTENANCE	103,763	115,914	110,675	70,059	127,362	127,675
SERVICES	273,100	268,380	276,450	114,728	273,700	277,726
MAJOR EQUIPMENT/PROJECTS OUTLAY	30,000	0	10,000	0	0	123,000
<b>TOTAL</b>	<b>842,116</b>	<b>801,342</b>	<b>867,106</b>	<b>387,640</b>	<b>864,186</b>	<b>1,022,892</b>

**WORKLOAD/DEMAND**

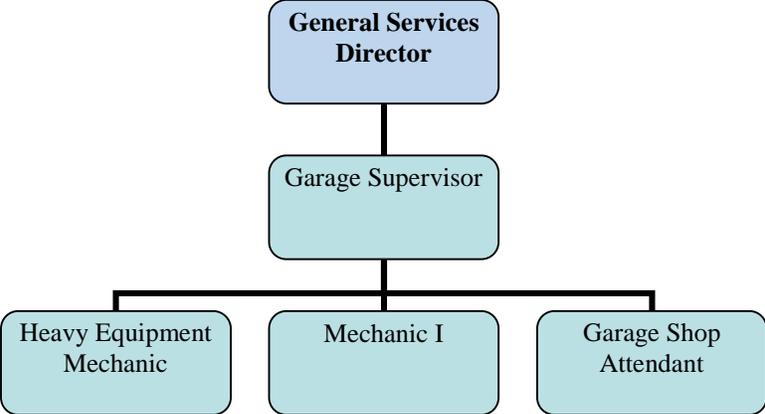
	ACTUAL	ACTUAL	ACTUAL	ESTIMATED	ESTIMATED
	2018	2019	2020	2021	2022
POTHOLE REPAIRS	0	2,701	3,374	4,491	4,491
STREET CUT REPAIRS	0	94	86	102	102
SIGNS INSTALLED/REPLACED	0	39	131	145	145
DEMOLITIONS	0	85	35	43	43
MILES OF STREETS SWEEPED	0	1,595	868	704	704

**STAFFING**

POSITION	ACTUAL	ACTUAL	ACTUAL	ESTIMATED	PROPOSED
	2018	2019	2020	2021	2022
STREET MAINTENANCE					
STREETS SUPERVISOR		1	1	1	1
CREW LEADER		2	2	2	2
EQUIPMENT OPERATOR III		1	1	1	1
EQUIPMENT OPERATOR II		1	1	1	1
MAINTENANCE WORKER III		1	1	1	1
<b>TOTAL STREET MAINTENANCE</b>		<b>6</b>	<b>6</b>	<b>6</b>	<b>6</b>

# Central Garage (Fleet Services)

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## Central Garage (Fleet Services)

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

### **Mission:**

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

### **Vision:**

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

### **Department Description:**

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

### **Accomplishments:**

- AUTOsist has helped track the cost of repairs, MPG, mileage and provides daily inspections to alert garage staff of any issues. Also installed photos of all vehicles and equipment on this program.
- Assisted with custom inspections for Police Department with AUTOsist.
- Assisted with Solid Waste on refurbishing Commercial containers.
- Assisted with the cleanup process for the General Services Facility upcoming construction.
- Assisted with Solid Waste division with driving trucks and assisted with picking up refuse.
- Assisted the Zoo with unloading materials and equipment.
- Assisted with the rental equipment for Solid Waste.
- Helped to get the Skywatch, which was donated to the Police Department, ready for the Covid-19 testing site. The Skywatch had four additional cameras installed.
- Fastenal vending machines are tracking the usage of consumables and have saved time and money.
- Continue installing new City logos on all vehicles and equipment.
- Continue to maintain the Lean Six Sigma project in garage area/city barn. Train all new personnel on project as a part of the new hire training.
- Outsourced the fueling to local vendors.
- Continue to keep MRAP ready for emergency response.
- Provided weekly reports to departments from Fuelman.
- Developed specifications and participated in the purchase of vehicles for departments.
- Performed make ready for Police, Fire, Solid Waste, and all other equipment that required updated auxiliary equipment.
- Keeping all generators at the Fire Department, City Hall, and Outlet Mall operational.
- Completed Performance Measures/Quarterly Reports.

**Departmental Performance Measures:**

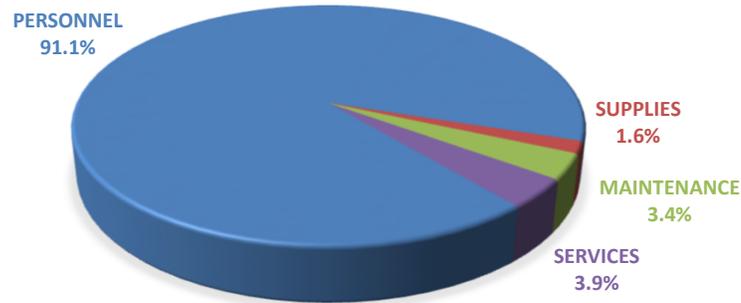
- Continue to review with departments the maintenance programs for their equipment.
- Develop a comprehensive fleet management program to minimize costs (outsource or repair in garage) and maximize utilization (maintenance, repair, replacement, risk operator training, etc.)
- Develop a comprehensive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

	<b>Actual</b>	<b>Actual</b>	<b>Actual</b>	<b>Budgeted</b>	<b>Budgeted</b>
	<b>2018</b>	<b>2019</b>	<b>2020</b>	<b>2021</b>	<b>2022</b>
Vehicles- PM In House	6	25	8	15	15
Vehicles-Oil Changes	134	200	65	150	150
Vehicles-Annual Inspections	105	100	61	100	100
Vehicles-Repaired In House	341	400	277	400	400
Vehicles-Repairs Outsourced	5	2	5	10	10
Vehicles/Equipment-Tires/Tire Repair	314	350	353	350	350
Equipment-PM In House	3	10	9	8	8
Equipment-Repaired In House	353	350	438	375	375
Equipment-Repairs Outsourced	18	40	22	25	25

**CITY OF GAINESVILLE  
BUDGET 2021-2022  
GENERAL FUND CENTRAL GARAGE (FLEET SERVICES)**

<b>ACCOUNT NUMBER</b>	<b>DESCRIPTION</b>	<b>2019-20 REVISED BUDGET</b>	<b>2019-20 ACTUAL</b>	<b>2020-21 ADOPTED BUDGET</b>	<b>2020-21 ACTUAL SIX MONTHS</b>	<b>2020-21 REVISED BUDGET</b>	<b>2021-22 PROPOSED BUDGET</b>
01-5101-16-32	SALARIES	149,967	151,458	171,825	69,155	171,492	188,410
01-5106-16-32	OVERTIME	6,695	7,146	6,000	1,013	6,000	6,000
01-5107-16-32	HOLIDAY PAY	300	114	300	573	1,123	600
01-5110-16-32	LONGEVITY	540	540	180	180	180	120
01-5111-16-32	RETIREMENT	19,439	19,656	22,038	8,766	22,099	24,118
01-5112-16-32	FICA	11,468	10,847	13,640	5,150	13,396	14,927
01-5116-16-32	HEALTH/LIFE INSURANCE	23,953	23,040	28,680	9,931	26,149	28,680
01-5118-16-32	WORKER COMPENSATION	2,973	2,512	3,388	1,339	3,384	5,932
	<b>SUBTOTAL SALARIES AND BENEFITS</b>	<b>215,335</b>	<b>215,313</b>	<b>246,051</b>	<b>96,106</b>	<b>243,823</b>	<b>268,787</b>
01-5201-16-32	OFFICE SUPPLIES	250	310	500	6	500	500
01-5206-16-32	FUELS OILS LUBRICANTS	2,000	2,036	2,000	1,011	2,200	2,000
01-5207-16-32	SMALL TOOLS AND INSTRUMENTS	800	807	800	1,015	1,500	1,000
01-5208-16-32	CLEANING SUPPLIES	225	160	225	0	225	225
01-5299-16-32	MISCELLANEOUS SUPPLIES	3,500	2,787	1,000	1,517	1,000	1,000
	<b>SUBTOTAL SUPPLIES</b>	<b>6,775</b>	<b>6,100</b>	<b>4,525</b>	<b>3,548</b>	<b>5,425</b>	<b>4,725</b>
01-5302-16-32	BUILDING MAINTENANCE	1,000	943	1,000	586	1,500	1,000
01-5304-16-32	MACHINERY & EQUIPMENT MAINT.	6,145	4,015	6,500	6,439	6,500	6,500
01-5305-16-32	VEHICLE MAINTENANCE	1,000	443	1,500	1,458	1,750	1,500
01-5309-16-32	OFFICE EQUIPMENT MAINTENANCE	1,350	368	1,350	153	1,350	1,000
	<b>SUBTOTAL MAINTENANCE</b>	<b>9,495</b>	<b>5,769</b>	<b>10,350</b>	<b>8,636</b>	<b>11,100</b>	<b>10,000</b>
01-5401-16-32	COMMUNICATIONS	1,700	1,271	2,200	259	2,200	1,500
01-5403-16-32	GENERAL INSURANCE	2,625	2,144	2,756	1,094	2,200	2,310
01-5404-16-32	PROFESSIONAL FEES	500	494	500	719	800	500
01-5406-16-32	TRAINING	700	0	700	479	700	700
01-5440-16-32	NATURAL GAS UTILITY SERVICE	1,800	1,151	1,825	675	1,825	1,843
01-5455-16-32	UNIFORM PURCHASE/RENTAL	3,300	3,380	3,300	2,102	3,300	3,300
01-5460-16-32	OFFICE EQUIPMENT RENTAL	1,000	1,078	1,000	453	1,000	1,000
01-5499-16-32	MISCELLANEOUS SERVICES	100	0	300	0	300	300
	<b>SUBTOTAL SERVICES</b>	<b>11,725</b>	<b>9,517</b>	<b>12,581</b>	<b>5,780</b>	<b>12,325</b>	<b>11,453</b>
	<b>GARAGE</b>	<b>243,330</b>	<b>236,699</b>	<b>273,507</b>	<b>114,070</b>	<b>272,673</b>	<b>294,965</b>

**CITY OF GAINESVILLE  
BUDGET 2021-2022  
GENERAL FUND CENTRAL GARAGE (FLEET SERVICES)**



**EXPENDITURE SUMMARY**

CLASSIFICATION	2019-20	2019-20	2020-21	2020-21	2020-21	2021-22
	REVISED	ACTUAL	ADOPTED BUDGET	ACTUAL SIX MONTHS	REVISED BUDGET	PROPOSED BUDGET
PERSONNEL	215,335	215,313	246,051	96,106	243,823	268,787
SUPPLIES	6,775	6,100	4,525	3,548	5,425	4,725
MAINTENANCE	9,495	5,769	10,350	8,636	11,100	10,000
SERVICES	11,725	9,517	12,581	5,780	12,325	11,453
<b>Total</b>	<b>243,330</b>	<b>236,699</b>	<b>273,507</b>	<b>114,070</b>	<b>272,673</b>	<b>294,965</b>

**WORKLOAD/DEMAND**

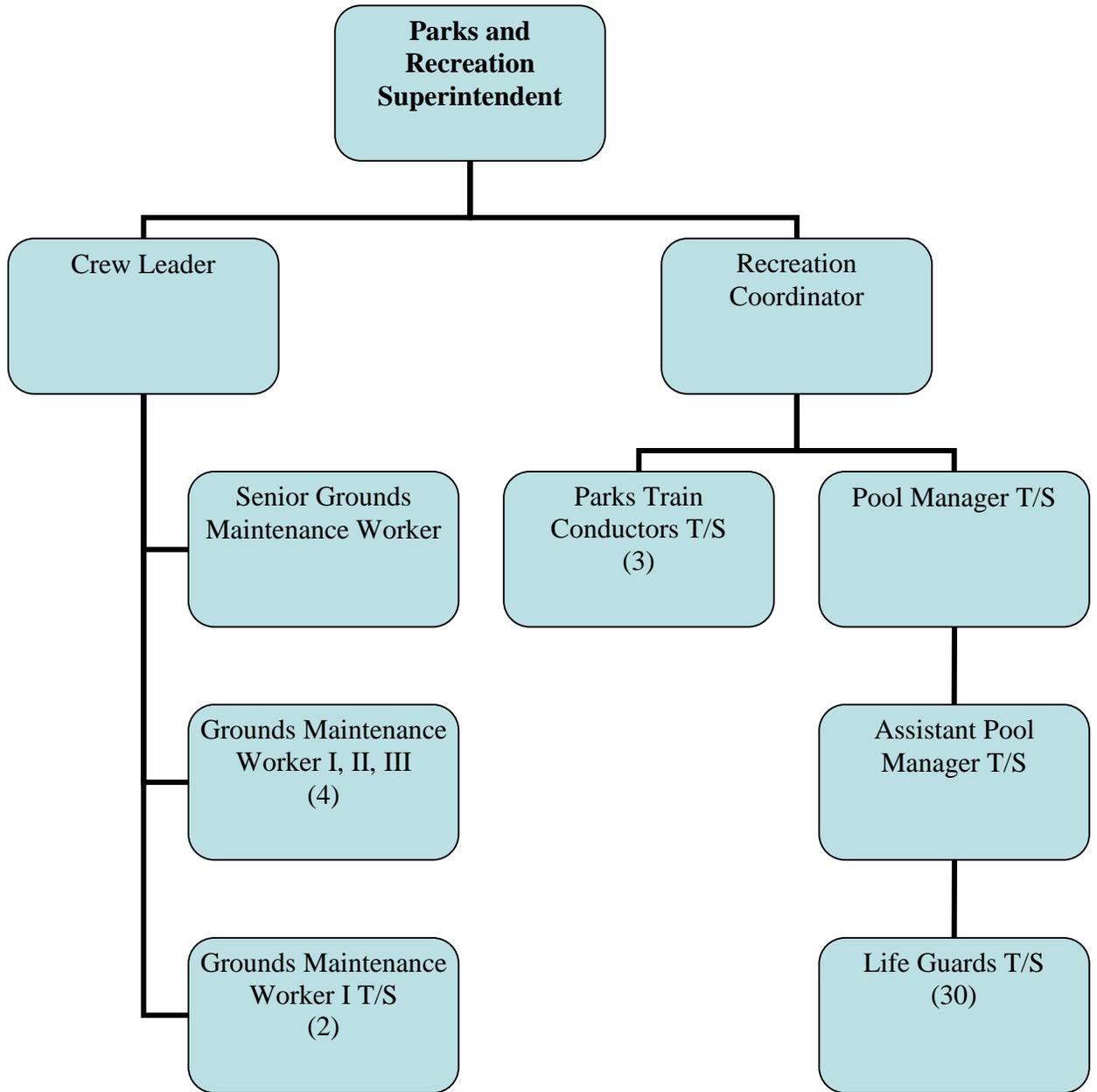
	ACTUAL	ACTUAL	ACTUAL	BUDGET	ESTIMATED
	2018	2019	2020	2021	2022
NUMBER OF WORK ORDERS	703	793	732	800	800
LABOR HOURS	2,589	5,324	6,956	7,000	7,000
LABOR COST	57,140	124,178	154,535	150,000	150,000
PARTS COST	167,900	189,867	189,826	185,000	185,000
OUTSIDE REPAIRS	17,036	35,033	70,395	70,000	70,000

**STAFFING**

POSITION	ACTUAL	ACTUAL	ACTUAL	BUDGET	PROPOSED
	2018	2019	2020	2021	2022
CENTRAL GARAGE (FLEET SERVICES)					
GARAGE SUPERVISOR/ELECTRONICS TECHNICIAN	1	1	1	1	1
HEAVY EQUIPMENT MECHANIC	1	1	1	1	1
MECHANIC I	0	0	0	0	2
GARAGE SHOP ATTENDANT	2	2	2	2	0
<b>TOTAL CENTRAL GARAGE (FLEET SERVICES)</b>	<b>4</b>	<b>4</b>	<b>4</b>	<b>4</b>	<b>4</b>

# Parks and Recreation

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## **Parks & Recreation**

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

### **Mission:**

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

### **Vision:**

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

### **Department Description:**

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

The Recreation Division provides complete adult athletic programming. Over the last four years the adult programming has maintained at a consistent level of league play with the exception of 2020. For most of 2020 we took a break due to CoVid. We only had an opportunity to resume adult softball play in late summer. We are excited to resume year round adult softball, year round adult indoor volleyball, and year round adult basketball. We are currently looking at a new partnership with the Boys and Girls Club to host indoor adult athletic events at their facility in the very near future.

This division also oversees the operation of the Frankie Schmitz Train. The train provides a 15-minute ride through Leonard Park. Our ridership is a steadily 23,500 riders annually. We opened the train in 2001.

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

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

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

The Maintenance Division is responsible for the maintenance and upkeep of Parks & Recreation facilities including more than 266 acres that includes 33 park sites. Our Maintenance staff strives to ensure a safe environment for all patrons. The Maintenance Division also serves as strong support for other departmental divisions citywide. This staff also developed park maintenance standards and a systematic approach to park maintenance applications and improves on a daily basis efficiency and expertise through staff training and development.

**Accomplishments:**

- Complete maintenance oversight of the newly constructed Farmers Market
- Planted 5 trees on the Home Grown Hero Walking Trail
- Renovation of softball & baseball outfield fencing in Leonard Park
- Implemented adult community service program for offenders
- Adult Basketball program
- Spring, summer, fall and winter adult softball leagues
- Indoor volleyball league
- Acquired ground maintenance and special events bookings for the Farmers Market

**Departmental Performance Measures:**

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

	<b>Actual 2018</b>	<b>Actual 2019</b>	<b>Actual 2020</b>	<b>Actual 2021</b>	<b>Budgeted 2022</b>
Media Contacts for Special Events	6	6	6	6	6
Special Events	6	6	6	6	6
Special Event Attendance	13,000	9,000	9,000	4,000	4,000
Grants applied	0	0	0	0	1
Adult softball participation	1218	700	300	500	700
Increase train ridership	26,000	30,000	0	26,000	26,000
Volunteer group youth	3	2	0	1	1
Volunteer group hours youth	300	250	0	200	200
Community Service hours adult	400	400	200	400	400

**Major Goals for Fiscal Year 2020 – 2021:**

(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:**

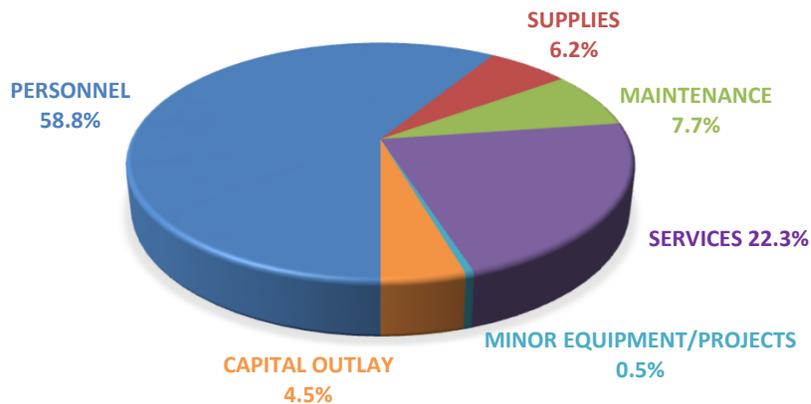
- 7.2 Partner with local non-profit organizations to provide cultural and recreational opportunities for locals and tourists when it is more cost effective than being the sole provider of the service. (The Parks Division partners with Cooke County Baseball, Cooke County Soccer Association, Boys and Girls Club, and Men's Soccer Association to provide sports activities for our community.) (01-5101 thru 01-5120-16-42).

**CITY OF GAINESVILLE  
BUDGET 2021-2022  
GENERAL FUND PARKS AND RECREATION**

ACCOUNT NUMBER	DESCRIPTION	2019-20	2019-20	2020-21	2020-21	2020-21	2021-22
		REVISED BUDGET	ACTUAL	ADOPTED BUDGET	ACTUAL SIX MONTHS	REVISED BUDGET	PROPOSED BUDGET
01-5101-16-42	SALARIES	333,656	279,257	340,633	126,341	350,784	370,532
01-5105-16-42	SALARIES-POOL	60,856	46,037	83,012	0	81,998	87,518
01-5106-16-42	OVERTIME	20,200	7,567	20,200	4,154	20,200	20,200
01-5107-16-42	HOLIDAY PAY	1,052	1,060	1,052	225	1,052	1,055
01-5110-16-42	LONGEVITY	3,720	3,720	3,120	3,120	3,120	3,300
01-5111-16-42	RETIREMENT	38,706	35,395	40,069	16,908	40,373	43,288
01-5112-16-42	FICA	32,291	25,908	34,775	10,198	35,110	37,375
01-5114-16-42	UNEMPLOYMENT BENEFITS	0	2,845	0	0	0	0
01-5116-16-42	HEALTH/LIFE INSURANCE	47,513	41,256	57,386	25,068	56,932	57,386
01-5118-16-42	WORKER COMPENSATION	4,079	3,626	4,364	1,168	3,972	6,742
01-5119-16-42	OTHER PAYROLL EXPENSE	1,057	1,057	1,060	420	677	460
	<b>SUBTOTAL SALARIES AND BENEFITS</b>	<b>543,130</b>	<b>447,729</b>	<b>585,671</b>	<b>187,601</b>	<b>594,218</b>	<b>627,856</b>
01-5201-16-42	OFFICE SUPPLIES	610	274	610	40	610	610
01-5202-16-42	POSTAGE	600	38	600	0	600	600
01-5206-16-42	FUELS OILS LUBRICANTS	22,095	10,774	22,095	3,754	22,095	16,000
01-5207-16-42	SMALL TOOLS AND INSTRUMENTS	1,500	2,039	1,500	1,087	1,500	1,500
01-5208-16-42	CLEANING SUPPLIES	5,400	4,958	5,400	0	5,400	5,600
01-5209-16-42	CHEMICAL/MEDICAL SUPPLIES	2,000	642	2,000	12	2,000	500
01-5212-16-42	BOTANICAL AND AGRICULTURAL	1,700	0	1,700	978	1,700	1,700
01-5213-16-42	POOL CONCESSION SUPPLIES	3,000	3,683	5,500	0	5,500	5,500
01-5256-16-42	POOL CHEMICALS	23,000	16,986	24,000	190	24,000	24,000
01-5257-16-42	POOL SUPPLIES	3,500	3,448	3,500	46	3,500	3,500
01-5299-16-42	MISCELLANEOUS SUPPLIES	7,200	6,945	7,200	3,289	7,200	7,200
	<b>SUBTOTAL SUPPLIES</b>	<b>70,605</b>	<b>49,788</b>	<b>74,105</b>	<b>9,397</b>	<b>74,105</b>	<b>66,710</b>
01-5302-16-42	BUILDING MAINTENANCE	11,165	3,946	11,165	1,735	11,165	8,000
01-5303-16-42	GROUNDS MAINTENANCE	25,600	23,192	25,600	8,711	25,600	25,600
01-5304-16-42	MACHINERY & EQUIPMENT MAINT.	19,600	23,505	19,600	3,908	19,600	19,600
01-5305-16-42	VEHICLE MAINTENANCE	8,700	5,945	8,700	467	8,700	8,700
01-5307-16-42	PARKS AND REC MAINTENANCE	200	127	200	0	200	5,000
01-5308-16-42	WATER/SEWER MAINS MAINTENANCE	450	0	450	0	450	450
01-5309-16-42	OFFICE EQUIPMENT MAINTENANCE	200	0	200	0	200	200
01-5310-16-42	STREET ROAD & BRIDGE MAINT.	2,500	1,710	2,500	0	2,500	2,500
01-5311-16-42	SIGN & SIGNAL MAINTENANCE	1,000	355	1,000	0	1,000	1,000
01-5312-16-42	STREET LIGHT MAINTENANCE	2,699	3,360	2,500	2,052	2,500	5,000
01-5320-16-42	POOL MAINTENANCE	5,801	4,336	6,000	3,687	6,000	6,000
	<b>SUBTOTAL MAINTENANCE</b>	<b>77,915</b>	<b>66,476</b>	<b>77,915</b>	<b>20,559</b>	<b>77,915</b>	<b>82,050</b>
01-5401-16-42	COMMUNICATIONS	3,000	4,150	3,000	864	3,000	3,000
01-5403-16-42	GENERAL INSURANCE	11,300	16,233	11,865	6,128	17,634	18,186
01-5404-16-42	PROFESSIONAL FEES	5,000	3,052	5,000	1,022	5,000	5,000
01-5405-16-42	ADVERTISING	1,500	260	1,500	0	1,500	1,400
01-5406-16-42	TRAINING	975	942	975	664	975	975
01-5408-16-42	ELECTRIC UTILITY SERVICE	35,000	21,552	35,000	12,203	30,000	27,000
01-5409-16-42	CONTRACTUAL SERVICES	26,570	19,750	52,500	2,662	52,500	88,500
01-5411-16-42	MACHINERY AND EQUIPMENT RENTAL	5,245	6,097	11,000	1,200	11,000	11,000
01-5418-16-42	AUTO ALLOWANCE	5,485	5,485	5,500	2,538	5,606	5,500
01-5431-16-42	POOL ELECTRICITY UTILITY	14,256	9,341	14,969	4,047	14,969	14,969
01-5440-16-42	NATURAL GAS UTILITY SERVICE	2,121	1,819	2,206	1,233	2,206	2,228
01-5441-16-42	SOLID WASTE UTILITY SERVICE	6,000	1,575	6,180	603	6,180	6,180

01-5442-16-42	WATER/SEWER UTILITY SERVICE	25,000	26,225	29,000	13,706	29,000	27,000
01-5446-16-42	STORM WATER UTILITY FEES	2,500	742	2,500	154	2,500	1,000
01-5455-16-42	UNIFORM PURCHASE/RENTAL	2,425	1,949	2,425	762	2,425	3,925
01-5460-16-42	OFFICE EQUIPMENT RENTAL	1,000	952	1,000	397	1,000	1,000
01-5495-16-42	SPECIAL EVENTS	8,000	8,539	18,000	1,307	18,000	18,000
01-5499-16-42	MISCELLANEOUS SERVICES	2,801	2,284	2,801	179	2,801	2,801
	<b>SUBTOTAL SERVICES</b>	<b>158,178</b>	<b>130,945</b>	<b>205,421</b>	<b>49,669</b>	<b>206,296</b>	<b>237,664</b>
01-5507-16-42	IMPROVEMENTS OTHER THAN BLDNGS	0	0	0	0	0	5,000
	<b>SUBTOTAL CAPITAL (UNDER \$15,000)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>5,000</b>
01-6504-16-42	MACHINERY & EQUIPMENT	0	0	16,000	0	16,000	28,300
01-6507-16-42	IMPROVEMENTS OTHER THAN BLDNGS	0	0	0	0	0	20,000
	<b>SUBTOTAL CAPITAL (OVER \$15,000)</b>	<b>0</b>	<b>0</b>	<b>16,000</b>	<b>0</b>	<b>16,000</b>	<b>48,300</b>
	<b>PARKS &amp; RECREATION</b>	<b>849,828</b>	<b>694,938</b>	<b>959,112</b>	<b>267,227</b>	<b>968,534</b>	<b>1,067,580</b>

**CITY OF GAINESVILLE  
BUDGET 2021-2022  
GENERAL FUND PARKS AND RECREATION**



<b>EXPENDITURE SUMMARY</b>						
CLASSIFICATION	2019-20	2019-20	2020-21	2020-21	2020-21	2021-22
	REVISED	ACTUAL	ADOPTED	ACTUAL	REVISED	PROPOSED
			BUDGET	SIX MONTHS	BUDGET	BUDGET
PERSONNEL	543,130	447,729	585,671	187,601	594,218	627,856
SUPPLIES	70,605	49,788	74,105	9,397	74,105	66,710
MAINTENANCE	77,915	66,476	77,915	20,559	77,915	82,050
SERVICES	158,178	130,945	205,421	49,669	206,296	237,664
MINOR EQUIPMENT/PROJECTS	0	0	0	0	0	5,000
CAPITAL OUTLAY	0	0	16,000	0	16,000	48,300
<b>TOTAL</b>	<b>849,828</b>	<b>694,938</b>	<b>959,112</b>	<b>267,227</b>	<b>968,534</b>	<b>1,067,580</b>

Workload and Staffing chart are located on the next page.

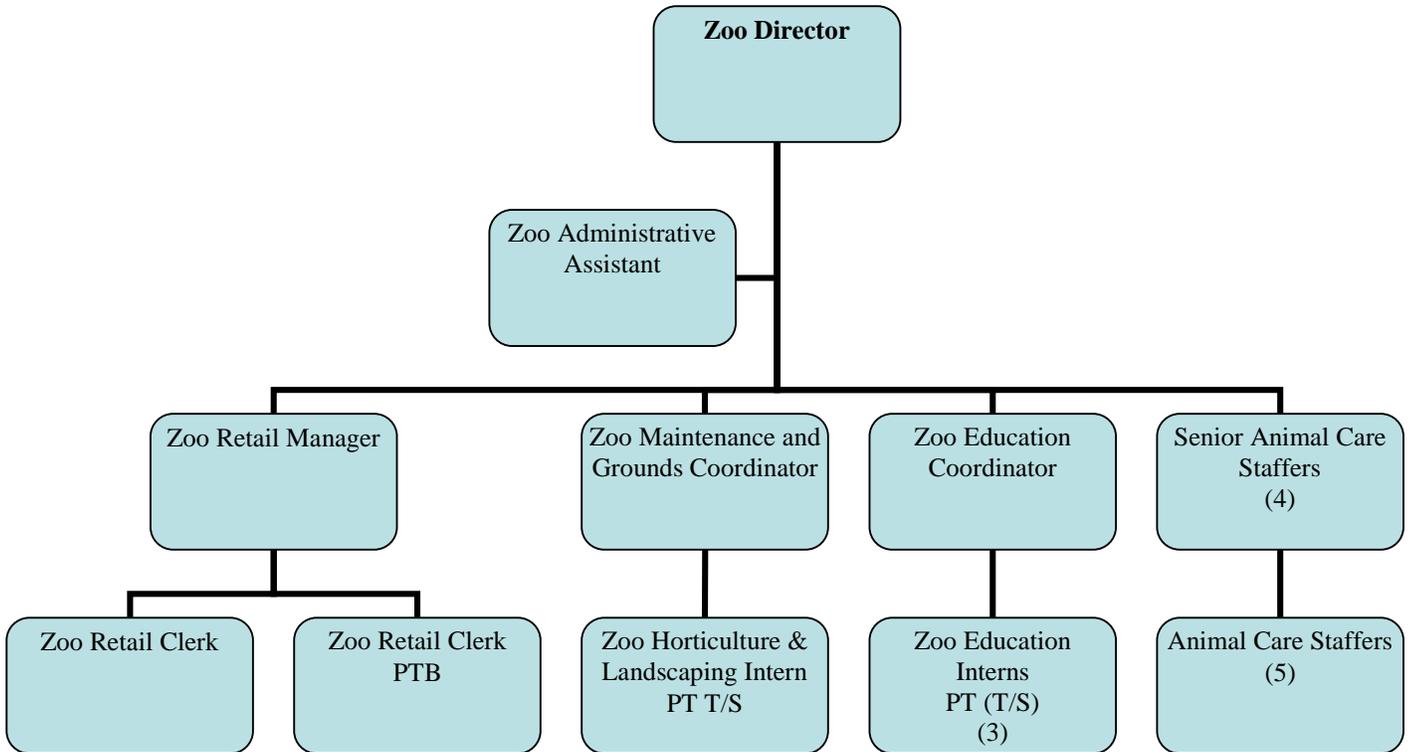
**CITY OF GAINESVILLE  
BUDGET 2021-2022  
GENERAL FUND PARKS AND RECREATION**

<b>WORKLOAD/DEMAND</b>					
	<b>ACTUAL 2018</b>	<b>ACTUAL 2019</b>	<b>ACTUAL 2020</b>	<b>BUDGET 2021</b>	<b>PROPOSED 2022</b>
MAINTAIN PARK ACREAGE-DEVELOPED	163	163	165	165	166
MAINTAIN PARK ACREAGE-UNDEVELOPED	104	104	104	104	104
PLAYGROUNDS MAINTAINED	6	6	6	6	6
MAINTENANCE MOWING HOURS	4,030	4,030	4,030	4,030	4,030
LITTER REMOVAL	2,800	2,800	4,510	4,510	4,800
PAVILIONS MAINTAINED	4	4	6	6	6
SOCCER FIELDS MAINTAINED	13	13	13	13	13
BALL FIELDS MAINTAINED	11	11	11	11	11
BASKETBALL COURTS MAINTAINED	2	2	2	2	2

<b>STAFFING</b>					
<b>POSITION</b>	<b>ACTUAL 2018</b>	<b>ACTUAL 2019</b>	<b>ACTUAL 2020</b>	<b>BUDGET 2021</b>	<b>PROPOSED 2022</b>
PARKS AND RECREATION OPERATIONS					
PARKS AND RECREATION SUPERINTENDENT	1	1	1	1	1
RECREATION COORDINATOR	1	1	1	1	1
CREW LEADER	1	1	1	1	1
GROUND MAINT WKR I	2	2	2	2	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
<b>TOTAL PARKS AND RECREATION</b>	<b>45</b>	<b>45</b>	<b>45</b>	<b>45</b>	<b>46</b>

# Frank Buck Zoo

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## **Frank Buck Zoo**

**Frank Buck Zoo Fund: 01**

**Department Code: 16**

**Program Code: 45**

### **Mission:**

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

### **Vision:**

To be the “Best Little Zoo in Texas”.

### **Department Description:**

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

### **Accomplishments:**

- Animal Welfare\* On-site organic orchard & herb garden to supplement animal nutrition.
- Animal Welfare\* Seasonal daily, browse collection, to supplement animal nutrition.
- Animal Welfare\* Pilot Hoofstock Trim program for cooperative participation.
- Conservation\* Maintain two Registered Monarch Way Station Site on zoo grounds.
- Conservation\* Continue to raise funds to donate to animal conservation projects globally.
- Conservation\* Support and promote both local and Fair Trade vendors.
- Green Initiative\* Composting program for zoo grounds.
- Green Initiative\* Procurement policy to buy sustainable, bio-degradable, when possible.
- Partnership: Missionary, GISD Life Skills & National Honors Society volunteers
- Professional Affiliations: Founding Member of ZDR3 Zoological Disaster Response, Rescue, and Recovery.
- Professional Affiliations: Director acted at Communications Command for 2020 Hurricane season in Gulf.
- Professional Affiliations: Accredited by Zoological Association of America (ZAA).
- Professional Affiliations: Director on ZAA’s Disaster Management & PR Committees.
- Professional Affiliations: Director is member of the Zoological Association Hazards Preparedness (ZAHP) Fusion Center, Crisis Management Working Group.
- Professional Affiliations: Chapter of the American Association of Zoo Keepers (AAZK)
- Staff Development: Staff trained in Zoonotic Diseases and Bio-security measures.
- Recognition: Received 2 awards from Zoological Association of America. One for Black-tailed prairie Dog Exhibit and Management one for Successful Breeding Program of Southern Three Banded Armadillo.
- Recognition: Received Grant from ZAZ Rodent TAG for research in Black-Tailed Prairie Dog reproduction.
- Recognition: Staff has been asked to write articles and present papers on Black-Tailed Prairie Dog Management & Southern Three Banded Armadillo breeding program.
- Recognition: Frank Buck Zoo has been asked to participate in rhino breeding program by providing place for young males to mature.
- Tourism: First zoo to reopen in Texas May 1, 2020.
- Tourism: Continue to Earn & Maintain Excellent reviews.

- Tourism: Planning for hosting 3 day ZDR3 & HAZWOPER training November 2021.
- Tourism: Planning to host Zoo Day for ZAA conference December 2021.

**Departmental Performance Measures:**

- First zoo to reopen in Texas May 1, 2020.
- Continue to Earn & Maintain Excellent reviews.
- Received 2 awards from Zoological Association of America. One for Black-tailed prairie Dog Exhibit and Management one for Successful Breeding Program of Southern Three Banded Armadillo.
- Staff has been asked to write articles and present papers on Black-Tailed Prairie Dog Management & Southern Three Banded Armadillo breeding program.
- Founding Member of ZDR3 Zoological Disaster Response, Rescue, and Recovery.
- Planning for hosting 3 day ZDR3 & HAZWOPER training November 2021.
- Planning to host Zoo Day for ZAA conference December 2021.

	<b>Projected 2019</b>	<b>Actual 2019</b>	<b>Projected 2020</b>	<b>Projected 2021</b>	<b>Projected 2022</b>
Attendance	75,160	77,308	40,000	53,241	70,000
Revenues	549,075	617,778	320,000	407,809	450,000
Special Event	#6	#6	#2	#2	#4
Professional Develop	#10	#10	#10	#10	#10

**Major Goals for Fiscal Year 2021-2022:**

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

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

**Objectives for Goal 7:**

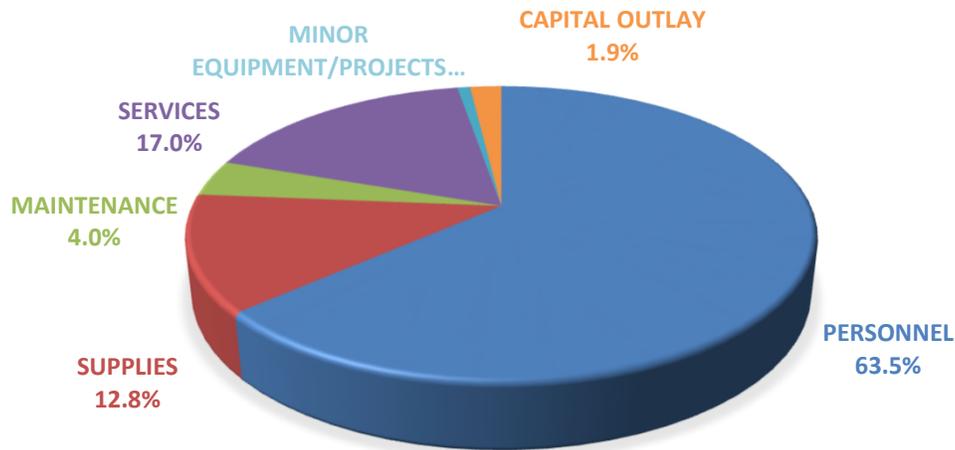
- 7.1 Utilize the Hotel Occupancy Tax to 1) promote City operated tourist attractions, such as the Frank Buck Zoo, 2) support the Chamber of Commerce’s tourism program, and 3) provide support for local historic buildings, museums, and the arts. (01-5101 thru 01-5120-16-45 and 01-5405-16-45).

**CITY OF GAINESVILLE  
BUDGET 2021-2022  
FRANK BUCK ZOO**

<b>ACCOUNT NUMBER</b>	<b>DESCRIPTION</b>	<b>2019-20 REVISED BUDGET</b>	<b>2019-20 ACTUAL</b>	<b>2020-21 ADOPTED BUDGET</b>	<b>2020-21 ACTUAL SIX MONTHS</b>	<b>2020-21 REVISED BUDGET</b>	<b>2021-22 PROPOSED BUDGET</b>
01-5101-16-45	SALARIES	510,547	514,061	549,384	213,317	531,540	587,034
01-5106-16-45	OVERTIME	24,000	5,686	24,000	2,946	24,000	24,000
01-5107-16-45	HOLIDAY PAY	16,343	16,643	16,643	8,172	16,643	16,650
01-5110-16-45	LONGEVITY	2,700	2,700	3,180	3,000	3,000	3,300
01-5111-16-45	RETIREMENT	68,375	67,181	71,822	28,615	69,628	76,494
01-5112-16-45	FICA	40,855	38,627	46,084	16,583	41,681	48,966
01-5116-16-45	HEALTH/LIFE INSURANCE	99,348	93,287	114,746	48,898	110,918	114,746
01-5118-16-45	WORKER COMPENSATION	10,655	9,972	11,452	4,484	10,805	19,487
01-5119-16-45	OTHER PAYROLL EXPENSE	4,320	4,312	4,400	1,861	4,059	4,300
	<b>SUBTOTAL SALARIES AND BENEFITS</b>	<b>777,143</b>	<b>752,470</b>	<b>841,711</b>	<b>327,877</b>	<b>812,274</b>	<b>894,977</b>
01-5201-16-45	OFFICE SUPPLIES	2,000	2,307	2,000	291	2,000	2,000
01-5202-16-45	POSTAGE	150	166	150	112	150	150
01-5205-16-45	EDUCATIONAL & RECREA. SUPPLIES	4,000	549	6,500	55	3,500	6,500
01-5206-16-45	FUELS OILS LUBRICANTS	2,100	2,981	2,100	792	2,100	2,100
01-5207-16-45	SMALL TOOLS AND INSTRUMENTS	1,500	1,953	1,500	608	1,500	1,500
01-5208-16-45	CLEANING SUPPLIES	15,500	22,156	15,500	7,513	15,500	15,500
01-5209-16-45	CHEMICAL/MEDICAL SUPPLIES	3,500	3,094	3,500	1,352	3,500	3,500
01-5212-16-45	BOTANICAL AND AGRICULTURAL	3,000	1,951	3,000	693	3,000	3,000
01-5218-16-45	ANIMAL FOOD	50,000	58,319	50,000	26,803	50,000	50,000
01-5221-16-45	SAFETY SUPPLIES	3,700	5,163	3,700	1,656	3,500	3,700
01-5222-16-45	ANIMAL ENRICHMENT	1,000	914	1,000	421	1,000	1,000
01-5252-16-45	GIFT SHOP SUPPLIES	4,000	4,109	4,000	1,746	4,000	4,000
01-5253-16-45	GIFT SHOP MERCHANDISE	55,000	34,850	85,000	22,028	85,000	85,000
01-5299-16-45	MISCELLANEOUS SUPPLIES	2,000	3,925	2,000	665	2,000	2,000
	<b>SUBTOTAL SUPPLIES</b>	<b>147,450</b>	<b>142,436</b>	<b>179,950</b>	<b>64,736</b>	<b>176,750</b>	<b>179,950</b>
01-5301-16-45	EXHIBIT MAINTENANCE	23,400	31,740	23,400	17,478	34,722	29,000
01-5302-16-45	BUILDING MAINTENANCE	18,629	10,095	20,629	1,094	5,629	5,629
01-5303-16-45	GROUNDS MAINTENANCE	9,000	9,594	9,000	5,131	15,000	9,000
01-5304-16-45	MACHINERY & EQUIPMENT MAINT.	6,100	6,161	6,100	1,257	5,000	6,100
01-5305-16-45	VEHICLE MAINTENANCE	900	631	1,000	1,608	2,100	2,100
01-5309-16-45	OFFICE EQUIPMENT MAINTENANCE	609	608	500	0	500	500
01-5319-16-45	SOFTWARE MAINTENANCE	2,539	3,477	2,500	1,475	2,500	3,500
	<b>SUBTOTAL MAINTENANCE</b>	<b>61,177</b>	<b>62,306</b>	<b>63,129</b>	<b>28,043</b>	<b>65,451</b>	<b>55,829</b>
01-5401-16-45	COMMUNICATIONS	4,615	5,935	4,615	1,275	4,615	4,615
01-5402-16-45	DUES & SUBSCRIPTIONS	4,750	3,804	4,750	6,267	7,000	7,000
01-5403-16-45	GENERAL INSURANCE	9,651	9,104	10,134	4,603	10,134	10,134
01-5404-16-45	PROFESSIONAL FEES	22,000	29,256	22,000	16,716	22,000	22,000
01-5405-16-45	ADVERTISING	35,000	19,713	50,000	1,017	44,000	50,000
01-5406-16-45	TRAINING	12,000	10,646	12,000	2,878	5,678	12,000
01-5408-16-45	ELECTRIC UTILITY SERVICE	32,724	32,004	33,051	14,319	33,051	33,382
01-5409-16-45	CONTRACTUAL SERVICES	16,000	14,581	16,000	14,019	25,000	16,000
01-5418-16-45	AUTO ALLOWANCE	4,787	4,787	4,800	2,215	4,892	4,800
01-5441-16-45	SOLID WASTE UTILITY SERVICE	3,500	1,243	3,504	1,853	3,503	3,626
01-5442-16-45	WATER/SEWER UTILITY SERVICE	56,000	54,358	56,000	28,492	56,000	56,000
01-5446-16-45	STORM WATER UTILITY FEES	361	329	361	165	361	361
01-5455-16-45	UNIFORM PURCHASE/RENTAL	3,700	2,184	4,000	1,053	4,000	4,000
01-5495-16-45	SPECIAL EVENTS	6,000	4,164	6,000	1,007	3,000	6,000
01-5499-16-45	MISCELLANEOUS SERVICES	9,000	8,666	10,000	3,982	10,000	10,000
	<b>SUBTOTAL SERVICES</b>	<b>220,088</b>	<b>200,774</b>	<b>237,215</b>	<b>99,861</b>	<b>233,234</b>	<b>239,917</b>

01-5502-16-45	BUILDINGS	0	0	0	0	0	11,000
01-5504-16-45	MACHINERY & EQUIPMENT	14,546	14,546	0	0	0	0
01-5507-16-45	IMPROVEMENTS OTHER THAN BLDGS	8,795	8,700	10,000	9,047	0	0
	<b>SUBTOTAL MINOR EQUIPT/PROJECTS</b>	<b>23,341</b>	<b>23,246</b>	<b>10,000</b>	<b>9,047</b>	<b>0</b>	<b>11,000</b>
01-6504-16-45	MACHINERY & EQUIPMENT	0	0	0	0	0	27,080
01-6505-16-45	MOTOR VEHICLES	0	0	0	0	0	0
01-6507-16-45	IMPROVEMENTS OTHER THAN BLDGS	0	0	0	0	17,142	0
	<b>SUBTOTAL EQUIP/PROJECTS</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>17,142</b>	<b>27,080</b>
	<b>ZOO MAINTENANCE/OPERATIONS</b>	<b>1,229,199</b>	<b>1,181,232</b>	<b>1,332,005</b>	<b>529,563</b>	<b>1,304,851</b>	<b>1,408,753</b>

**CITY OF GAINESVILLE  
BUDGET 2021-2022  
FRANK BUCK ZOO**



**EXPENDITURE SUMMARY**

CLASSIFICATION	2019-20	2019-20	2020-21	2020-21	2020-21	2021-22
	REVISED	ACTUAL	ADOPTED	ACTUAL	REVISED	PROPOSED
			BUDGET	SIX MONTHS	BUDGET	BUDGET
PERSONNEL	777,143	752,470	841,711	327,877	812,274	894,977
SUPPLIES	147,450	142,436	179,950	64,736	176,750	179,950
MAINTENANCE	61,177	62,306	63,129	28,043	65,451	55,829
SERVICES	220,088	200,774	237,215	99,861	233,234	239,917
MINOR EQUIPMENT/PROJECTS	23,341	23,246	10,000	9,047	0	11,000
CAPITAL OUTLAY	0	0	0	0	17,142	27,080
<b>TOTAL</b>	<b>1,229,199</b>	<b>1,181,232</b>	<b>1,332,005</b>	<b>529,563</b>	<b>1,304,851</b>	<b>1,408,753</b>

Workload/Demand and Staffing on next page.

**CITY OF GAINESVILLE  
BUDGET 2021-2022  
FRANK BUCK ZOO**

**WORKLOAD/DEMAND**

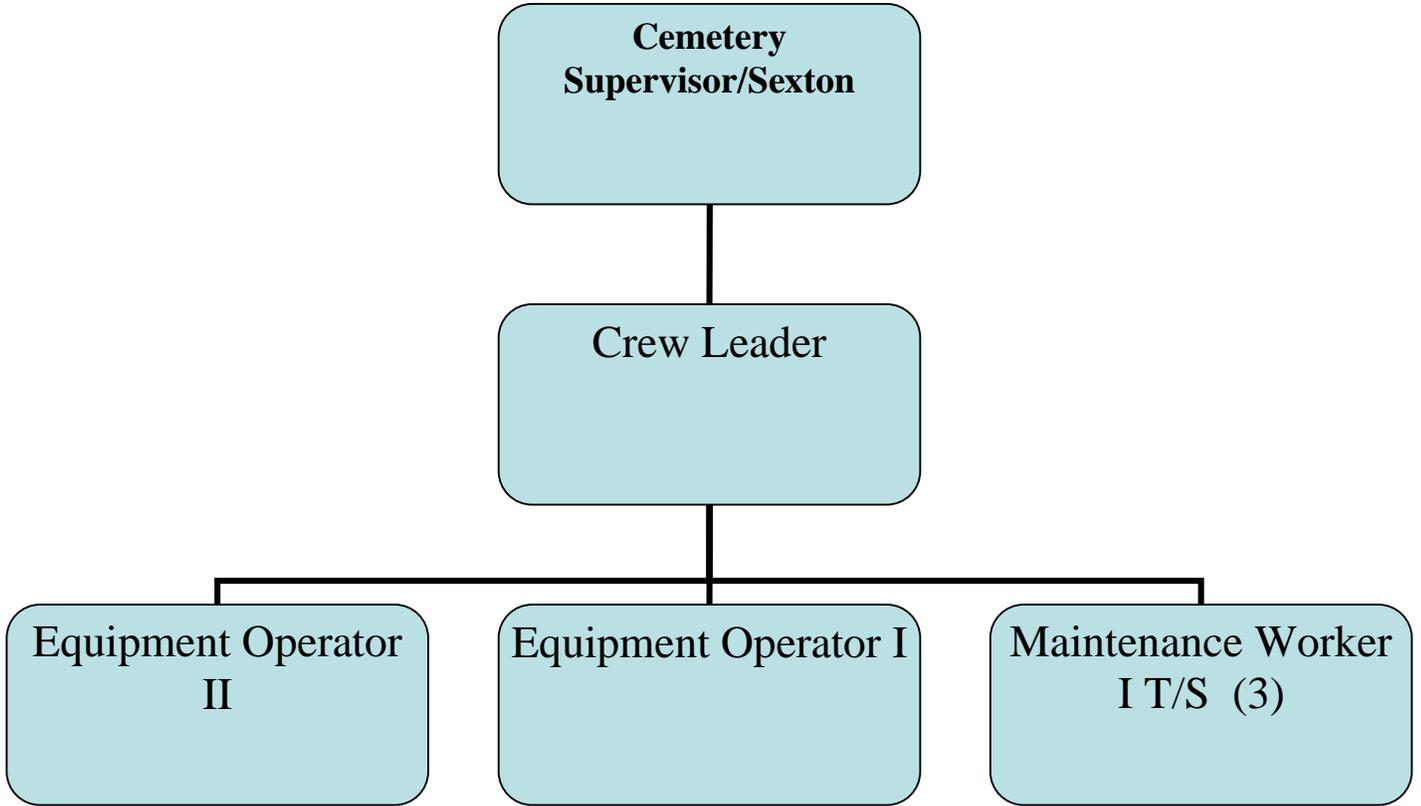
	ACTUAL 2018	ACTUAL 2019	ACTUAL 2020	ACTUAL 2021	ESTIMATED 2022
ANIMAL COLLECTION	152	163	163	165	163
ANIMAL CARE HOURS	14,000	14,000	14,000	14,000	14,100
GROUND CARE HOURS	6,150	6,155	6,155	6,155	6,250
CAMPERS	65	75	0	65	75
SPECIAL EVENTS	6	6	1	4	2
EDUCATION PROGRAMS	125	125	32	75	75
VISITORS	71,337	73,602	40,000	50,000	70,000

**STAFFING**

POSITION	ACTUAL 2018	ACTUAL 2019	ACTUAL 2020	ACTUAL 2021	PROPOSED 2022
ZOO MAINTENANCE & OPERATIONS					
ZOO DIRECTOR	0	1	1	1	1
ZOO OPERATIONS MANAGER/HORTICI	0	1	1	0	0
ZOO ADMINISTRATIVE ASSISTANT	0	1	1	1	1
PROGRAM ANIMAL KEEPER	0	0	0	1	1
ANIMAL CARE STAFFER	0	9	9	9	9
ZOO MAINTENANCE/GROUNDS COORI	0	1	1	1	1
RETAIL MANAGER	0	1	1	1	1
RETAIL CLERK PTB	0	1	1	1	1
RETAIL CLERK FT	0	1	1	1	1
ZOO INTERN	0	3	4	1	4
TOTAL ZOO MAINTENANCE & OPERAT	0	19	20	17	20

# Cemetery

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**Cemetery**

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

**Mission:**

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

**Vision:**

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

**Department Description:**

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

**Accomplishments:**

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

**Departmental Performance Measures:**

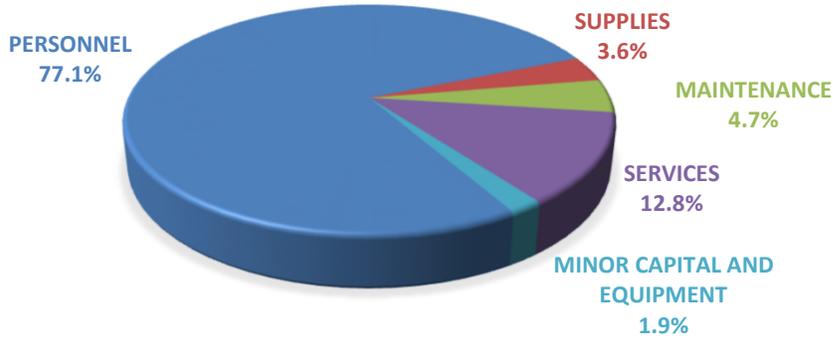
- Conduct Interments in a safe, professional, and respectful manner.
- Maintain a high level of grounds maintenance.

	<b>Actual 2018</b>	<b>Actual 2019</b>	<b>Actual 2020</b>	<b>Budgeted 2021</b>	<b>Estimated 2022</b>
INTERMENTS	148	134	120	144	134
SPACES SOLD	67	47	50	59	55
MOWING & TRIMMING HOURS	2380	2939	2823	2500	2714

**CITY OF GAINESVILLE  
BUDGET 2021-2022  
GENERAL FUND CEMETERY**

Account Number	DESCRIPTION	2019-20 BUDGET	2019-20 ACTUAL	2020-21 ORIGINAL BUDGET	2020-21 ACTUAL SIX MONTHS	2020-21 REVISED BUDGET	2021-22 PROPOSED BUDGET
01-5101-16-46	SALARIES	173,174	163,732	172,879	64,205	168,597	165,925
01-5106-16-46	OVERTIME	8,000	5,177	8,000	3,380	8,000	8,000
01-5107-16-46	HOLIDAY PAY	300	320	300	89	300	300
01-5110-16-46	LONGEVITY	960	960	1,140	1,260	1,260	1,140
01-5111-16-46	RETIREMENT	20,413	19,282	20,789	8,307	19,916	21,739
01-5112-16-46	FICA	12,784	12,832	13,426	5,150	12,318	13,455
01-5116-16-46	HEALTH/LIFE/CAREFLITE	22,859	23,078	28,706	11,142	27,366	28,706
01-5118-16-46	WORKER COMPENSATION	2,789	2,735	3,051	1,130	2,691	4,679
01-5119-16-46	OTHER PAYROLL EXPENSE	1,477	1,403	1,480	240	530	520
	<b>SUBTOTAL SALARIES AND BENEFITS</b>	<b>242,756</b>	<b>229,519</b>	<b>249,771</b>	<b>94,903</b>	<b>240,978</b>	<b>244,464</b>
01-5201-16-46	OFFICE SUPPLIES	1,000	368	1,000	43	1,000	1,000
01-5206-16-46	FUELS OILS LUBRICANTS	6,500	4,887	6,500	2,152	6,500	5,000
01-5207-16-46	SMALL TOOLS AND INSTRUMENTS	1,500	1,500	1,500	91	1,500	1,500
01-5299-16-46	MISCELLANEOUS SUPPLIES	3,863	1,829	3,863	709	3,863	3,863
	<b>SUBTOTAL SUPPLIES</b>	<b>12,863</b>	<b>8,584</b>	<b>12,863</b>	<b>2,994</b>	<b>12,863</b>	<b>11,363</b>
01-5302-16-46	BUILDING MAINTENANCE	2,000	864	2,000	308	2,000	2,000
01-5303-16-46	GROUNDS MAINTENANCE	5,000	4,404	5,000	1,515	5,000	5,000
01-5304-16-46	MACHINERY & EQUIPMENT MAINT.	4,750	2,448	4,750	120	4,750	4,750
01-5305-16-46	VEHICLE MAINTENANCE	2,100	646	2,100	332	2,100	2,100
01-5310-16-46	STREET ROAD & BRIDGE MAINT.	1,000	420	1,000	168	1,000	1,000
	<b>SUBTOTAL MAINTENANCE</b>	<b>14,850</b>	<b>8,783</b>	<b>14,850</b>	<b>2,443</b>	<b>14,850</b>	<b>14,850</b>
01-5401-16-46	COMMUNICATIONS	3,223	6,084	3,223	1,538	3,223	3,223
01-5403-16-46	GENERAL INSURANCE	1,648	3,132	1,648	1,500	3,482	3,482
01-5404-16-46	PROFESSIONAL FEES	1,350	953	1,350	648	1,350	1,200
01-5406-16-46	TRAINING	1,000	457	1,000	515	1,000	1,000
01-5408-16-46	ELECTRIC UTILITY SERVICE	4,725	2,884	4,772	1,447	4,772	4,772
01-5409-16-46	CONTRACTUAL SERVICES	4,120	425	4,120	810	4,120	4,120
01-5441-16-46	SOLID WASTE UTILITY SERVICE	1,648	1,582	1,648	791	1,648	1,706
01-5442-16-46	WATER/SEWER UTILITY SERVICE	9,000	7,287	9,000	3,330	9,000	9,000
01-5446-16-46	STORM WATER UTILITY FEES	7,931	7,845	7,931	3,923	7,931	7,931
01-5455-16-46	UNIFORM PURCHASE/RENTAL	1,800	1,747	1,800	682	1,800	1,500
01-5499-16-46	MISCELLANEOUS SERVICES	2,500	3,093	2,500	981	2,500	2,500
	<b>SUBTOTAL SERVICES</b>	<b>38,945</b>	<b>35,489</b>	<b>38,992</b>	<b>16,164</b>	<b>40,826</b>	<b>40,434</b>
01-5504-16-46	MACHINERY & EQUIPMENT	0	0	0	0	0	6,000
	<b>SUBTOTAL MACHINERY &amp; EQUIPMENT</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>6,000</b>
	<b>CEMETERY OPERATIONS</b>	<b>309,414</b>	<b>282,375</b>	<b>316,476</b>	<b>116,505</b>	<b>309,517</b>	<b>317,111</b>

**CITY OF GAINESVILLE  
BUDGET 2021-2022  
GENERAL FUND CEMETERY**



**EXPENDITURE SUMMARY**

CLASSIFICATION	2019-20	2019-20	2020-21	2020-21	2020-21	2021-22
	BUDGET	ACTUAL	ORIGINAL	ACTUAL	REVISED	PROPOSED
			BUDGET	SIX MONTHS	BUDGET	BUDGET
PERSONNEL	242,756	229,519	249,771	94,903	240,978	244,464
SUPPLIES	12,863	8,584	12,863	2,994	12,863	11,363
MAINTENANCE	14,850	8,783	14,850	2,443	14,850	14,850
SERVICES	38,945	35,489	38,992	16,164	40,826	40,434
MINOR CAPITAL AND EQUIPMENT	0	0	0	0	0	6,000
<b>TOTAL</b>	<b>309,414</b>	<b>282,375</b>	<b>316,476</b>	<b>116,505</b>	<b>309,517</b>	<b>317,111</b>

**WORKLOAD/DEMAND**

	ACTUAL	ACTUAL	ACTUAL	BUDGETED	ESTIMATED
	2018	2019	2020	2021	2022
INTERMENTS	150	148	150	150	134
SPACES SOLD	65	67	68	68	55
MOWING & TRIMMING HOURS	2,250	2,380	2,350	2,400	2,714
MOWING & TRIMMING DAYS	29	30	30	30	30

**STAFFING**

POSITION	ACTUAL	ACTUAL	ACTUAL	BUDGETED	PROPOSED
	2018	2019	2020	2021	2022
CEMETERY OPERATIONS					
CEMETERY SUPERVISOR		1	1	1	1
CREW LEADER		1	1	1	1
EQUIPMENT OPERATOR II		1	1	1	1
EQUIPMENT OPERATOR I		1	1	1	1
MAINTENANCE WORKER T/S		2	2	2	3
<b>TOTAL CEMETERY OPERATIONS</b>		<b>6</b>	<b>6</b>	<b>6</b>	<b>7</b>

**CITY OF GAINESVILLE  
BUDGET 2021-2022  
GENERAL FUND NON-DEPARTMENTAL**

ACCOUNT NUMBER	DESCRIPTION	2018-19 REVISED BUDGET	2018-19 ACTUAL	2019-20 REVISED BUDGET	2019-20 ACTUAL	2020-21 ADOPTED BUDGET	2020-21 ACTUAL SIX MONTHS	2020-21 REVISED BUDGET	2021-22 PROPOSED BUDGET
01-5719-50-99	TRANSFER TO CORONAVIRUS FUND	0	0	0	866,030	0	0	0	0
01-5723-50-99	TRANSFER TO GOLF FUND	183,000	170,006	204,748	204,748	195,000	0	195,000	180,000
01-5729-50-99	TRANSFER TO FUND 29	0	72	0	(56)	0	0	0	0
01-5740-50-99	TRANSFER TO CONSTR. PROJ FUND	0	244,624	280,000	218,150	0	0	0	0
01-5755-50-99	TRANSFER TO FUND 55	0	2,923,186	0	2,347,633	0	0	0	0
01-5769-50-99	TRANSFER FROM SOLID WASTE CAP	0	300,374	0	0	0	0	0	0
	<b>TOTAL TRANSFERS</b>	<b>183,000</b>	<b>3,638,261</b>	<b>484,748</b>	<b>3,636,505</b>	<b>195,000</b>	<b>0</b>	<b>195,000</b>	<b>180,000</b>
01-6504-99-99	MACHINERY & EQUIPMENT	0	724,383	0	0	0	0	0	0
01-5810-99-99	BAD DEBT EXPENSE	0	804	0	0	0	0	0	0
01-5100-99-99	TMRS VOLUNTARY CONTRIBUTION	0	0	0	0	0	0	0	0
01-9999-99-99	PRIOR PERIOD ADJUSTMENT	0	(45,317)	0	0	0	0	0	0
	<b>TOTAL OTHER</b>	<b>0</b>	<b>679,870</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
	<b>TOTAL</b>	<b>183,000</b>	<b>4,318,131</b>	<b>484,748</b>	<b>3,636,505</b>	<b>195,000</b>	<b>0</b>	<b>195,000</b>	<b>180,000</b>

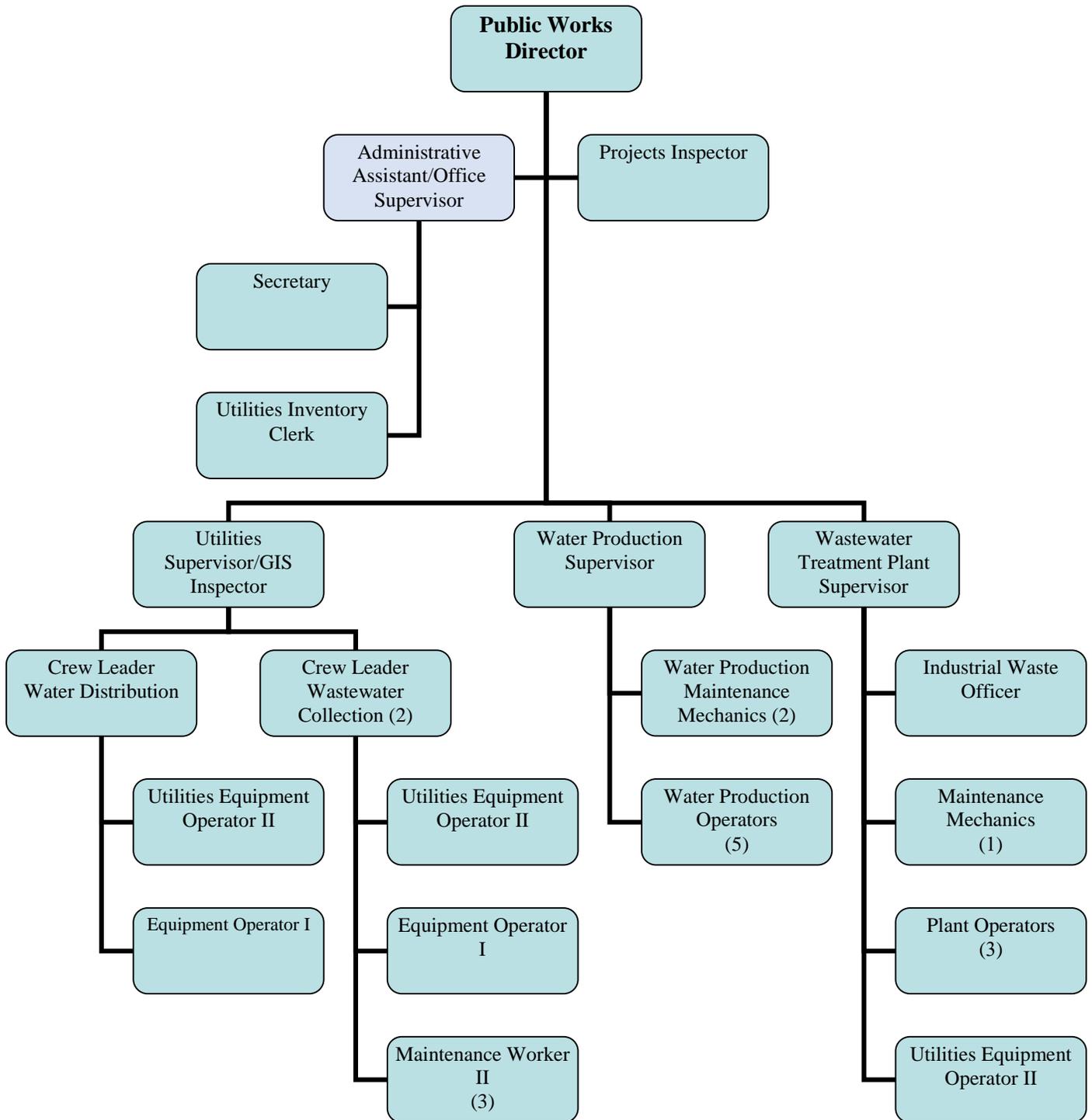


## **WATER & SEWER FUND**

The Water and Sewer Fund accounts for revenues and expenses of the City's water and wastewater activities. The fund is financed through user charges and fees for water and wastewater services.

## Public Works-Water and Wastewater

(Administration, Water Distribution, Water Production, Moss Lake Water Production, Industrial Pre-Treatment, Wastewater Collection, Wastewater Treatment)



**Public Works-Water  
and Wastewater Fund**

**Water and Sewer Fund: 60  
General Fund: 01  
Department Codes: 19, 20, 21, 22**

**Program Codes: 10, 51, 52, 53, 61,  
62,63**

**Mission:**

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

**Vision:**

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

**Department Description:**

The Water Distribution and Wastewater Collections Divisions maintain all areas of water and wastewater systems and makes new service additions to the overall systems. The Water Distribution Division is responsible for approximately 151 miles of pipeline and 6,777 water meters. The Wastewater Collection Division is responsible for 132 miles of pipeline and 8,765 service connections.

The Wastewater Treatment Plant Division provides preliminary, primary, and secondary treatment to domestic, commercial, and industrial wastewaters for the City of Gainesville. The plant provides physical, biological, and chemical treatment for wastewater to remove pollutants, disinfect, and produce effluent, which is suitable for reintroduction back into the natural stream environment. The Wastewater Treatment Plant is manned 24 hours a day, 7 days a week.

The Industrial Waste Division is responsible for the protection of the wastewater collection system, treatment facilities, and safety of those operating the system. Some major elements of the City's Pretreatment Program include the review of pretreatment designs, the issuance of permits, performance of inspections, collection of samples, review of permit self-monitoring reports, and the initiation of enforcement activities when appropriate. There are 3 categorical and 4 significant industrial users.

The Water Production and Moss Lake Divisions operate both ground water and surface water treatment facilities by controlling the intake, treatment, storage and distribution of the water. There are 8 water wells, 10 water tanks, and 1 water plant. Two primary sources supply water for the water system: ground water and surface water. Ground water comes from various wells in the area with well water treated on site. Surface water comes from Moss Lake and is processed in a water treatment plant prior to entering the system. The Water Production Plant is manned 24 hours a day, 7 days a week.

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

**Accomplishments:**

- TOPS State Award – Texas optimization program award for exceeding TCEQ minimum standards for water treatment.
- SUMP Project “Package J” – Complete
- SUMP Project “Package K” - WIP
- Continue to upgrade water meters to the AMR Meters
- Water and Wastewater Master Plans - Complete
- Complete I-35 Utility relocation Engineering. TX DOT project first phase.
- Moss Lake ERP
- Moss Lake O&M Plan

**Departmental Performance Measures:**

- Respond to complaints within one day.
- Maintain A, B, and C certifications in the Water and Wastewater Utilities Divisions and pesticide certification in the Street Division.
- Train and encourage employees to acquire A, B, and C Certifications in the Water and Wastewater Utilities Division.
- Continue to receive TOPS award

**Major Goals for Fiscal Year 2021-2022**

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

Most Public Works expenditure line items are involved in obtaining the following objectives.

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

**Objectives for Goal 2:**

- 2.4 Complete construction of Woods Street.
- 2.5 Engineer the reconstruction of Modrall (R006 - Red River & Lindsay), Field (part R146 - Potter and Perry) and Wine (R100 – Broadway & Garnett).
- 2.6 Seal streets that are identified in G2 (central portion of the City) and G3 (southern portion of the City).
- 2.7 Mill and overlay Bonner, Quail Run, Fox Hollow & Dove (N04); Aspen, Maplewood, & Cypress (N33 & N39); and Locust & Morningside (N18).
- 2.8 Abandon Cole Street Lift Station.
- 2.9 Design and begin construction on tertiary disc filter treatment and ultraviolet disinfection at the wastewater treatment plant.
- 2.10 Replace water valve on Hillcrest and install phase one of the 12” water line on Bonner Road (see Goal 6.2).

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

**Objectives for Goal 4:**

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

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

**Objectives for Goal 6:**

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

**CITY OF GAINESVILLE  
BUDGET 2021-2022  
WATER & SEWER FUND SUMMARY**

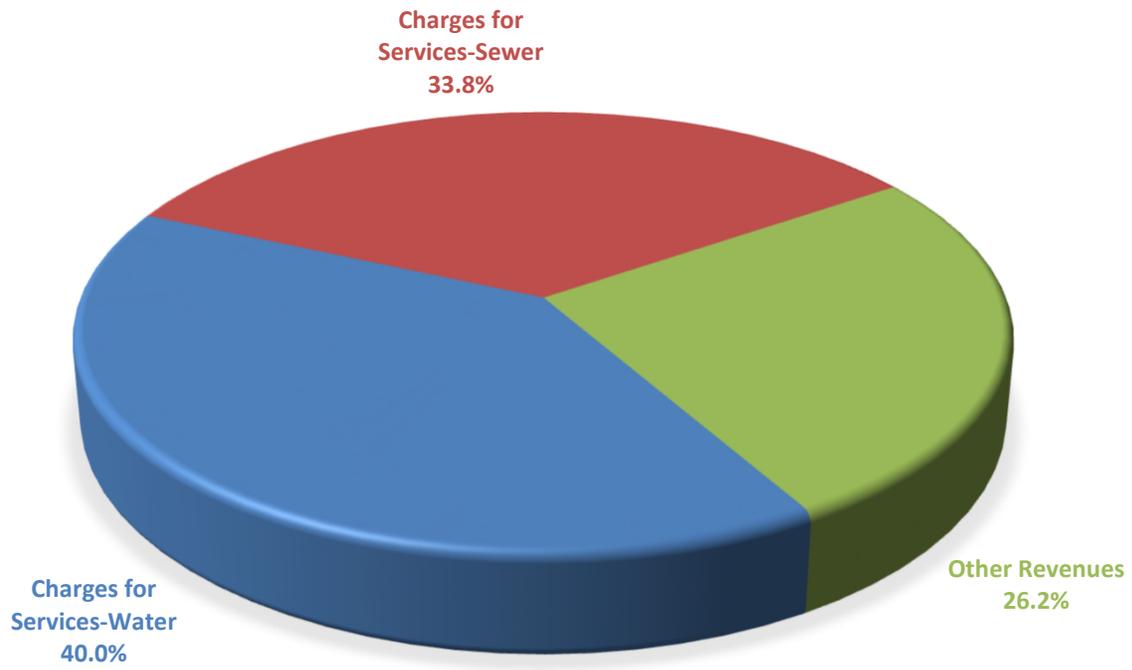
	<b>2019-20 REVISED BUDGET</b>	<b>2019-20 ACTUAL</b>	<b>2020-21 ADOPTED BUDGET</b>	<b>2020-21 ACTUAL SIX MONTHS</b>	<b>2020-21 REVISED BUDGET</b>	<b>2021-22 PROPOSED BUDGET</b>
BEGINNING BALANCE OCTOBER 1	11,452,832	11,452,832	12,962,279	12,962,279	12,962,279	12,903,446
REVENUES	8,437,815	8,794,018	8,663,589	4,413,911	8,710,113	10,845,430
<b>TOTAL FUNDS AVAILABLE</b>	<b>19,890,647</b>	<b>20,246,850</b>	<b>21,625,868</b>	<b>17,376,190</b>	<b>21,672,392</b>	<b>23,748,876</b>
<b>EXPENDITURES</b>						
WATER ADMIN	335,451	318,088	346,211	160,947	354,459	347,940
CUSTOMER SERVICE	344,476	330,456	319,925	155,955	305,790	288,487
WATER DISTRIBUTION	641,994	677,602	851,860	506,459	851,101	1,000,679
WATER PRODUCTION	1,000,661	1,035,084	1,222,655	419,068	1,464,453	1,147,296
MOSS LAKE PRODUCTION	431,976	399,350	532,932	190,825	449,641	488,479
INDUSTRIAL PRE-TREAT	168,128	108,855	69,922	31,153	72,794	104,939
WASTE WATER COLLECTION	488,583	446,750	637,736	227,956	552,058	875,851
WASTE WATER TREATMENT	748,736	744,462	851,904	457,574	911,513	2,658,113
NON-DEPARTMENTAL	4,248,610	4,314,618	3,807,137	2,397,670	3,807,137	3,905,900
<b>TOTAL EXPENDITURES</b>	<b>8,408,615</b>	<b>8,375,265</b>	<b>8,640,282</b>	<b>4,547,609</b>	<b>8,768,946</b>	<b>10,817,684</b>
ENDING BALANCE SEPTEMBER 30	11,482,032	11,871,585	12,985,586	12,828,581	12,903,446	12,931,192
INCREASE/DECREASE IN FUND BALANCE	29,200	418,753	23,307	(133,698)	(58,833)	27,746

Note: Beginning October FY 2021 Fund Balance ties to FY 20 Audited Financials

**CITY OF GAINESVILLE  
BUDGET 2021-2022  
WATER & SEWER FUND - REVENUES**

ACCOUNT NUMBER	DESCRIPTION	2019-20 REVISED BUDGET	2019-20 ACTUAL	2020-21 ADOPTED BUDGET	2020-21 ACTUAL SIX MONTHS	2020-21 REVISED BUDGET	2021-22 PROPOSED BUDGET
60-4202-00-00	BOAT & DOCK PERMITS-MOSS LAKE	65,000	65,622	65,000	45,559	65,000	65,000
60-4601-00-00	WATER REVENUE-RESIDENTIAL	2,275,000	2,422,188	2,350,000	1,152,391	2,350,000	2,350,000
60-4602-00-00	WATER REVENUE-COMM & INDUSTRIAL	1,291,381	1,262,032	1,379,000	675,363	1,379,000	1,379,000
60-4603-00-00	WATER REVENUE-MULTIFAMILY	530,000	541,337	530,000	264,436	530,000	530,000
60-4604-00-00	UNBILLED WATER REVENUE	0	6,260	0	0	0	0
60-4605-00-00	DEPOSITS BILLED-CLEARING	0	917	0	(351)	0	0
60-4609-00-00	WATER TAP FEES	14,000	9,653	15,000	0	15,000	15,000
	WATER REVENUES	4,175,381	4,308,009	4,339,000	2,137,398	4,339,000	4,339,000
60-4610-00-00	WASTEWATER REVENUE-RESIDENTIAL	2,200,000	2,265,420	2,220,000	1,134,874	2,240,000	2,265,000
60-4611-00-00	W/W REVENUE-COMM & INDUSTRIAL	806,000	764,580	826,000	397,349	800,000	800,000
60-4612-00-00	W/W REVENUE-MULTIFAMILY	360,000	372,609	360,000	185,099	360,000	365,000
60-4613-00-00	UNBILLED W/W REVENUE	0	(1,197)	0	0	0	0
60-4615-00-00	TRANSPORTERS HAULERS PERMIT	4,200	4,961	4,200	712	1,500	2,000
60-4616-00-00	WASTEWATER SURCHARGES	225,000	240,192	230,000	149,143	230,000	230,000
60-4617-00-00	WASTE PERMITS	12,525	3,082	12,500	3,006	6,000	6,000
	SEWER REVENUES	3,607,725	3,649,646	3,652,700	1,870,182	3,637,500	3,668,000
60-4619-00-00	SEWER TAP FEES	8,000	7,925	7,000	2,460	6,000	7,000
60-4620-00-00	TRANSFER FEES	4,200	4,087	4,200	1,817	4,200	4,200
60-4621-00-00	PENALTIES	120,000	147,911	170,000	100,961	170,000	170,000
60-4622-00-00	CASH SHORT/OVER	(400)	(409)	0	0	0	0
60-4623-00-00	NSF CHARGES	2,000	1,250	2,000	725	2,000	2,000
60-4624-00-00	DISCONNECT/RECONNECT FEES	24,000	26,422	34,000	19,135	34,000	34,000
60-4625-00-00	METER INSTALLATION FEES	34,000	27,363	18,000	22,188	25,000	18,000
60-4626-00-00	TAP FEES-STREET CUTS	1,000	500	2,000	0	1,000	2,000
60-4627-00-00	ACCOUNT INITIATION FEE	59,000	63,022	62,000	32,474	62,000	62,000
60-4628-00-00	CREDIT CARD CONVENIENCE FEE	40,000	54,310	44,000	40,787	60,000	52,000
60-4699-00-00	UB CREDIT ADJUSTMENT CLEARING	50,000	51,008	52,000	33,094	52,000	52,000
	OTHER WATER/SEWER	341,800	383,390	395,200	253,641	416,200	403,200
60-4701-00-00	INTEREST REVENUE	35,000	30,732	32,000	1,950	4,000	4,000
60-4709-00-00	MISCELLANEOUS REVENUE	12,500	18,073	9,000	25,205	30,000	10,000
60-4731-00-00	LEASE REVENUE - PETROFLEX	2,200	2,933	2,500	1,466	2,500	2,500
60-4805-00-00	GRANT REVENUE	0	0	0	0	0	2,092,057
60-4810-00-00	INSURANCE REIMBURSEMENT	20,000	0	0	0	0	0
	OTHER REVENUE	69,700	51,737	43,500	28,621	36,500	2,108,557
60-4919-00-00	TRANSFER FROM COVID - 19 FUND	0	0	0	0	47,724	0
60-4930-00-00	TRANSFER FROM G.O. DEBT SRV	243,209	336,295	233,189	124,068	233,189	326,673
60-4962-00-00	TRANSFER FROM AIRPORT CAP FUND	0	64,940	0	0	0	0
	SUBTOTAL TRANSFERS	243,209	401,235	233,189	124,068	280,913	326,673
	TOTAL WATER/SEWER REVENUES	8,437,815	8,794,018	8,663,589	4,413,911	8,710,113	10,845,430

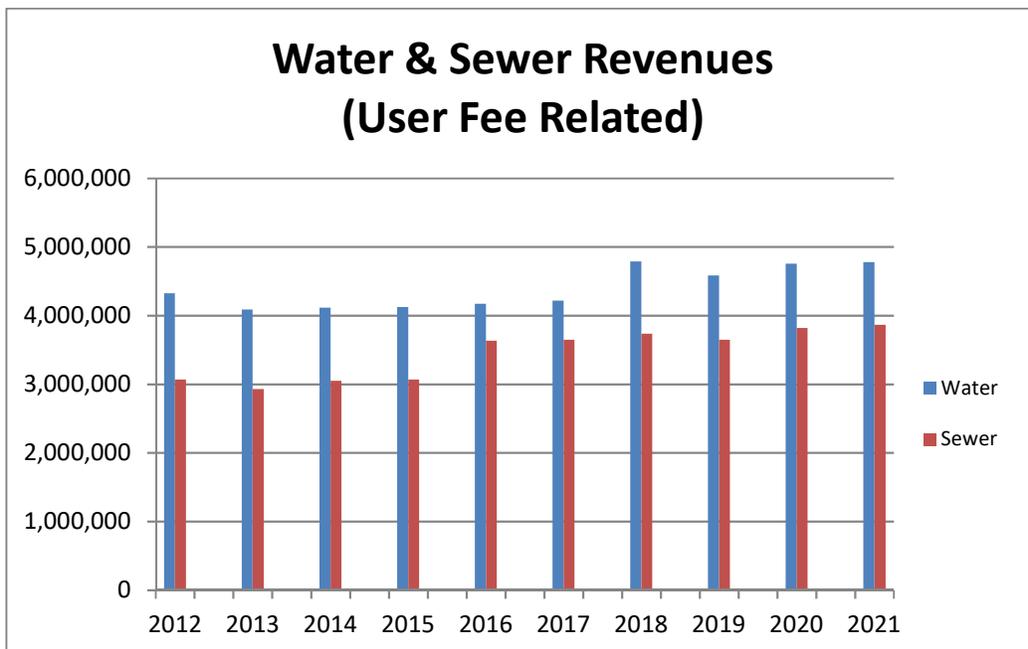
**CITY OF GAINESVILLE  
BUDGET 2021-2022  
WATER & SEWER FUND - REVENUES**



# WATER AND SEWER FUND REVENUES

## REVENUE ASSUMPTIONS

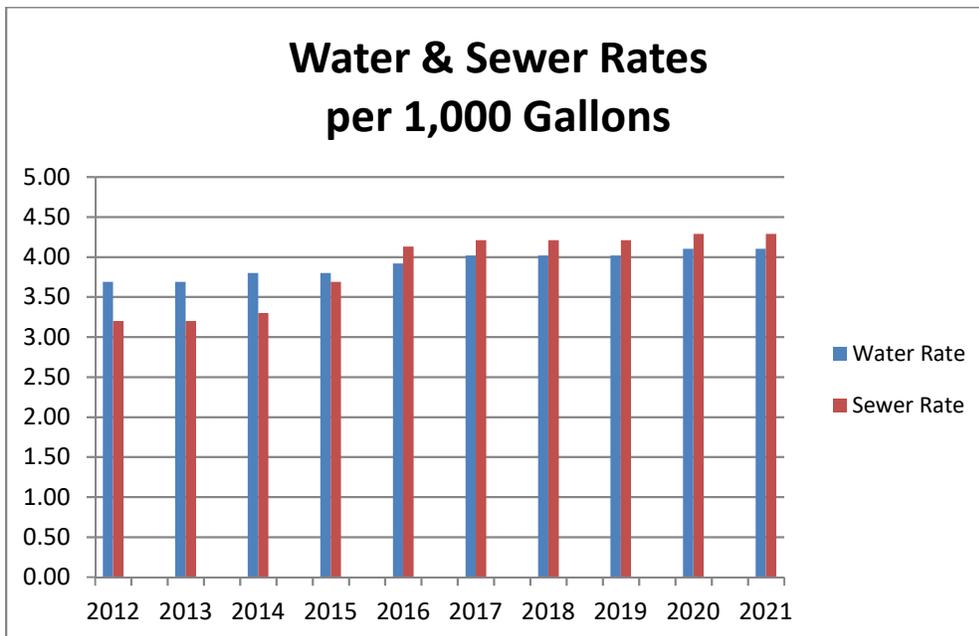
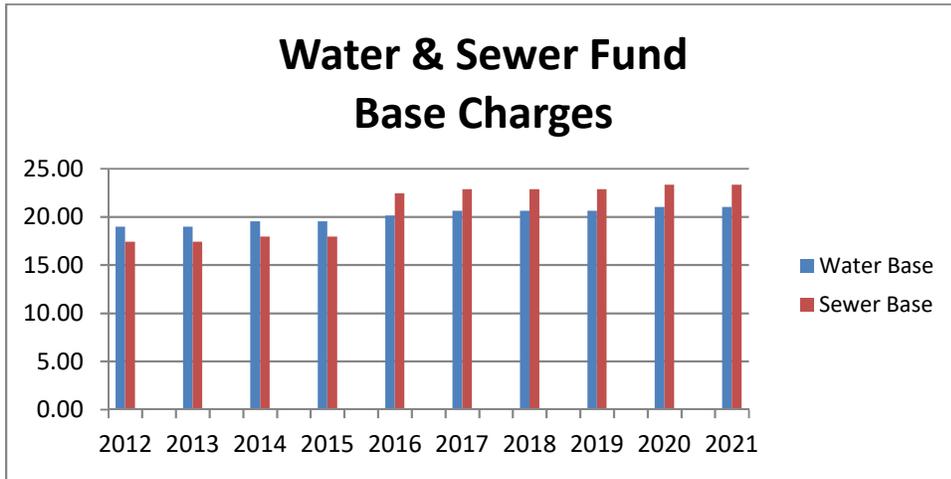
Water and sewer revenues are user fee based revenues. For FY 2022, the City is expecting use patterns to stay relatively the same as fees remain flat. The revenues are estimated to increase by 25% from the 2021 Adopted Budget by \$2,181,841 to \$10,845,430. This is mainly due to the American Rescue Plan Act Funding (2,092,057) that will be used for wastewater infrastructure. The remaining of the increase will come from additional industrial customers as well as residential customers. 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.



(2021 represents preliminary unaudited numbers.)

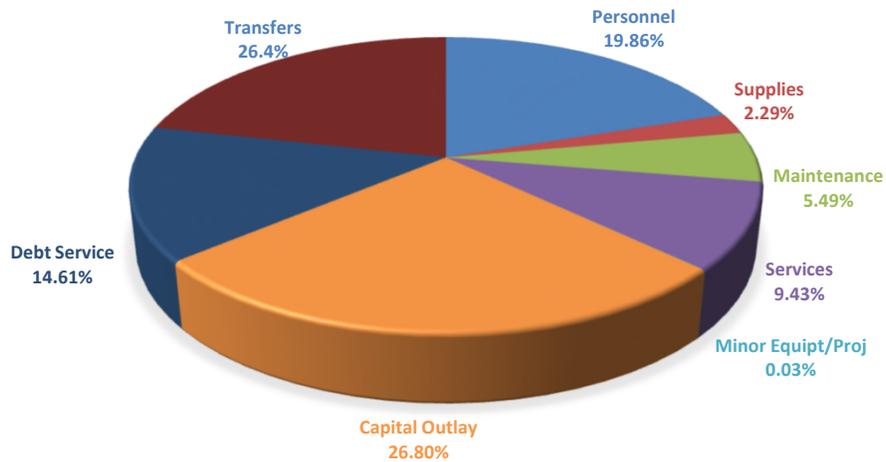
# WATER AND SEWER FUND REVENUES

## REVENUE ASSUMPTIONS (CONTINUED)



**WATER & SEWER FUND  
EXPENSES BY TYPE AND DEPARTMENT  
BUDGET 2021-2022**

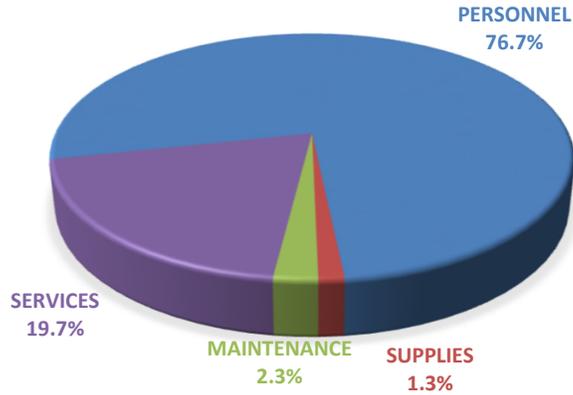
Department	Personnel	Supplies	Maintenance	Services	Minor Equipt./Proj	Capital Outlay	Debt Service	Transfers	Total
Administration	266,788	4,675	8,000	68,477	0	0	0	0	347,940
Customer Service	139,237	42,500	2,750	101,000	3,000	0	0	0	288,487
Water Distribution	363,888	22,700	156,500	19,591	0	438,000	0	0	1,000,679
Water Production	330,073	20,250	181,189	436,223	0	179,561	0	0	1,147,296
Moss Lake Production	187,891	77,225	53,500	79,863	0	90,000	0	0	488,479
Industrial Waste	58,742	4,800	2,400	8,997	0	30,000	0	0	104,939
Wastewater Collection	423,732	20,600	102,828	20,691	0	308,000	0	0	875,851
Wastewater Treatment	377,579	54,798	86,430	285,249	0	1,854,057	0	0	2,658,113
Non-Departmental	0	0	0	0	0	0	1,580,528	2,325,372	3,905,900
<b>Totals</b>	<b>2,147,930</b>	<b>247,548</b>	<b>593,597</b>	<b>1,020,091</b>	<b>3,000</b>	<b>2,899,618</b>	<b>1,580,528</b>	<b>2,325,372</b>	<b>10,817,684</b>



**CITY OF GAINESVILLE  
BUDGET 2021-2022  
WATER & SEWER FUND ADMINISTRATION**

<b>ACCOUNT NUMBER</b>	<b>DESCRIPTION</b>	<b>2019-20 REVISED BUDGET</b>	<b>2019-20 ACTUAL</b>	<b>2020-21 ADOPTED BUDGET</b>	<b>2020-21 ACTUAL SIX MONTHS</b>	<b>2020-21 REVISED BUDGET</b>	<b>2021-22 PROPOSED BUDGET</b>
60-5101-19-10	SALARIES	177,282	173,376	183,549	82,637	188,713	192,884
60-5106-19-10	OVERTIME	2,500	324	2,500	37	2,500	2,500
60-5110-19-10	LONGEVITY	2,220	2,220	2,340	2,160	2,160	2,280
60-5111-19-10	RETIREMENT	23,389	22,649	24,212	10,974	25,034	25,563
60-5112-19-10	FICA	14,137	13,288	14,682	6,462	15,072	15,822
60-5116-19-10	HEALTH/LIFE/CAREFLITE	19,651	17,706	21,536	9,905	22,084	21,536
60-5118-19-10	WORKER COMPENSATION	1,954	1,801	2,051	841	1,888	3,043
60-5119-19-10	OTHER PAYROLL EXPENSE	1,496	1,592	1,500	1,182	3,052	3,160
60-5121-19-10	ACCRUED VACATION BENEFITS	0	593	0	0	0	0
60-5123-19-10	ACCRUED COMP-TIME BENEFITS	0	177	0	0	0	0
	<b>SUBTOTAL SALARIES AND BENEFITS</b>	<b>242,629</b>	<b>233,728</b>	<b>252,370</b>	<b>114,198</b>	<b>260,503</b>	<b>266,788</b>
60-5201-19-10	OFFICE SUPPLIES	1,800	1,319	2,100	105	2,100	2,100
60-5208-19-10	CLEANING SUPPLIES	1,600	1,766	1,800	583	1,800	1,800
60-5299-19-10	MISCELLANEOUS SUPPLIES	775	749	775	121	775	775
	<b>SUBTOTAL SUPPLIES</b>	<b>4,175</b>	<b>3,835</b>	<b>4,675</b>	<b>809</b>	<b>4,675</b>	<b>4,675</b>
60-5302-19-10	BUILDING MAINTENANCE	13,948	10,407	8,000	7,259	8,000	8,000
	<b>SUBTOTAL MAINTENANCE</b>	<b>13,948</b>	<b>10,407</b>	<b>8,000</b>	<b>7,259</b>	<b>8,000</b>	<b>8,000</b>
60-5401-19-10	COMMUNICATIONS	3,000	3,103	3,000	1,176	3,000	3,000
60-5402-19-10	DUES & SUBSCRIPTIONS	650	531	700	659	700	700
60-5403-19-10	GENERAL INSURANCE	311	297	326	85	326	326
60-5404-19-10	PROFESSIONAL FEES	7,911	7,150	9,000	4,533	9,000	9,000
60-5406-19-10	TRAINING	2,000	1,244	2,000	223	2,000	2,000
60-5408-19-10	ELECTRIC UTILITY SERVICE	8,500	8,028	9,090	2,878	9,090	9,090
60-5409-19-10	CONTRACTUAL SERVICES	15,000	14,963	19,000	5,000	19,000	19,000
60-5418-19-10	AUTO ALLOWANCE	5,984	5,984	6,000	2,769	6,115	6,000
60-5440-19-10	NATURAL GAS UTILITY SERVICE	6,800	4,587	7,070	3,909	7,070	6,700
60-5441-19-10	SOLID WASTE UTILITY SERVICE	2,112	2,003	2,175	1,002	2,175	2,251
60-5442-19-10	WATER/SEWER UTILITY SERVICE	2,400	2,422	2,400	1,234	2,400	2,400
60-5446-19-10	STORM WATER UTILITY FEES	1,510	1,504	1,510	752	1,510	1,510
60-5460-19-10	OFFICE EQUIPMENT RENTAL	5,000	4,786	5,000	1,918	5,000	5,000
60-5499-19-10	MISCELLANEOUS SERVICES	1,300	1,294	1,500	149	1,500	1,500
	<b>SUBTOTAL SERVICES</b>	<b>62,477</b>	<b>57,897</b>	<b>68,771</b>	<b>26,285</b>	<b>68,886</b>	<b>68,477</b>
60-6508-19-10	OFFICE MACHINERY & EQUIPMENT	12,222	12,222	12,395	12,395	12,395	0
	<b>SUBTOTAL CAPITAL</b>	<b>12,222</b>	<b>12,222</b>	<b>12,395</b>	<b>12,395</b>	<b>12,395</b>	<b>0</b>
	<b>ADMINISTRATION</b>	<b>335,451</b>	<b>318,088</b>	<b>346,211</b>	<b>160,947</b>	<b>354,459</b>	<b>347,940</b>

**CITY OF GAINESVILLE  
BUDGET 2021-2022  
WATER & SEWER FUND ADMINISTRATION**



**EXPENDITURE SUMMARY**

CLASSIFICATION	2019-20	2019-20	2020-21	2020-21	2020-21	2021-22
	REVISED	ACTUAL	ADOPTED	ACTUAL	REVISED	PROPOSED
			BUDGET	SIX MONTHS	BUDGET	BUDGET
PERSONNEL	242,629	233,728	252,370	114,198	260,503	266,788
SUPPLIES	4,175	3,835	4,675	809	4,675	4,675
MAINTENANCE	13,948	10,407	8,000	7,259	8,000	8,000
SERVICES	62,477	57,897	68,771	26,285	68,886	68,477
CAPITAL OUTLAY	12,222	12,222	12,395	12,395	12,395	0
<b>TOTAL</b>	<b>335,451</b>	<b>318,088</b>	<b>346,211</b>	<b>160,947</b>	<b>354,459</b>	<b>347,940</b>

**WORKLOAD/DEMAND**

	ACTUAL	ACTUAL	ACTUAL	BUDGETED	PROPOSED
	2018	2019	2020	2021	2022
PREPARE AND SUBMIT PAYROLL	26	26	26	26	26

**STAFFING**

POSITION	ACTUAL	ACTUAL	ACTUAL	BUDGETED	PROPOSED
	2018	2019	2020	2021	2022
WATER ADMINISTRATION					
PUBLIC SERVICES DIRECTOR	0	1	1	1	1
SECRETARY	0	1	1	1	1
GIS TECHNICIAN/PROJECTS INSPECTOR	1	1	1	1	1
CUSTODIAN PTB	1	0	0	0	0
<b>TOTAL WATER ADMINISTRATION</b>	<b>2</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>3</b>

**Customer Service**

**Water & Sewer Fund: 60  
Department Code: 20  
Program Code: 50**

**Mission:**

Ensure customers receive timely and accurate billing as well as be responsive and courteous to all service requests.

**Vision:**

To implement new technology for efficient operations in collecting revenue and providing services to our customers.

**Department Description:**

Collect and maintain information for water, sewer, solid waste, and storm water drainage. Cashiers 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:**

- Implemented the 5'S.
- Installed a total of 4,182 Neptune Meters to date
- Implemented N-Sight Plus software allowing more accurate water usage history
- Reduce bill processing and mailing lag time by changing outsource vendors to improve service to customers and to save costs.

**Departmental Performance Measures:**

- Increase the number of statements on email only.
- Increase bank draft and credit card payments for customers.
- Continue the awareness of our safety program to each employee.
- Inform customers about payment options such as bank draft and credit cards.
- Inform customers of our on-line services provided on website.

	<b>Actual 2018</b>	<b>Actual 2019</b>	<b>Actual 2020</b>	<b>Estimated 2021</b>	<b>Budget 2022</b>
Total Neptune Meters	1,619	2,706	3,141	4,182	5,000
Customers on Draft Payments	661	685	878	925	1,000
Credit card payments	7,976	12,826	22,788	22,500	25,000
Flyer inserts on payments	3	4	1	4	4

**Major Goals for Fiscal Year 2021-2022**

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

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

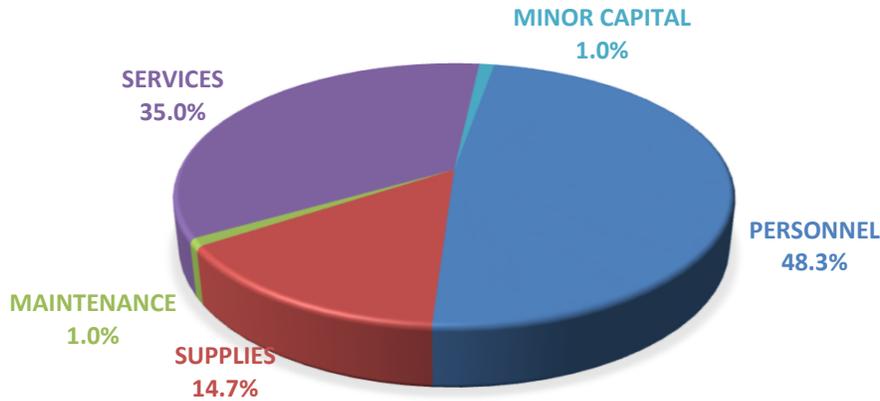
**Objectives for Goal 4:**

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

**CITY OF GAINESVILLE  
BUDGET 2021-2022  
WATER & SEWER FUND CUSTOMER SERVICE**

<b>ACCOUNT NUMBER</b>	<b>DESCRIPTION</b>	<b>2019-20 REVISED BUDGET</b>	<b>2019-20 ACTUAL</b>	<b>2020-21 ADOPTED BUDGET</b>	<b>2020-21 ACTUAL SIX MONTHS</b>	<b>2020-21 REVISED BUDGET</b>	<b>2021-22 PROPOSED BUDGET</b>
60-5101-20-50	SALARIES	125,793	124,466	106,363	47,167	98,069	88,770
60-5106-20-50	OVERTIME	9,000	9,939	9,000	5,165	9,000	9,000
60-5107-20-50	HOLIDAY PAY	142	142	0	0	136	0
60-5110-20-50	LONGEVITY	180	180	420	180	180	180
60-5111-20-50	RETIREMENT	16,817	16,599	14,454	6,500	13,282	12,119
60-5112-20-50	FICA	9,893	9,581	8,946	3,980	8,159	7,501
60-5114-20-50	UNEMPLOYMENT CLAIMS	0	464	0	174	0	0
60-5116-20-50	HEALTH/LIFE INSURANCE	29,385	28,410	28,680	12,864	26,189	21,510
60-5118-20-50	WORKER COMPENSATION	678	642	502	181	298	157
60-5119-20-50	OTHER PAYROLL EXPENSE	1,157	954	1,160	77	77	0
60-5121-20-50	ACCRUED VACATION BENEFITS	0	49	0	0	0	0
60-5123-20-50	ACCRUED COMP-TIME BENEFITS	0	270	0	0	0	0
	<b>SUBTOTAL SALARIES AND BENEFITS</b>	<b>193,045</b>	<b>191,697</b>	<b>169,525</b>	<b>76,289</b>	<b>155,390</b>	<b>139,237</b>
60-5201-20-50	OFFICE SUPPLIES	3,000	3,441	3,000	1,000	2,500	3,000
60-5202-20-50	POSTAGE	40,000	17,974	42,500	14,469	37,500	37,500
60-5204-20-50	BIND PRTING & REPRODUCTION	1,000	331	1,000	704	1,500	1,500
60-5206-20-50	FUELS OILS LUBRICANTS	4,500	3,459	4,500	1,253	4,500	0
60-5207-20-50	SMALL TOOLS AND INSTRUMENTS	1,000	626	1,000	108	500	0
60-5299-20-50	MISCELLANEOUS SUPPLIES	400	108	500	0	500	500
	<b>SUBTOTAL SUPPLIES</b>	<b>49,900</b>	<b>25,940</b>	<b>52,500</b>	<b>17,534</b>	<b>47,000</b>	<b>42,500</b>
60-5304-20-50	MACHINERY & EQUIPMENT MAINT.	700	697	750	0	750	750
60-5305-20-50	VEHICLE MAINTENANCE	2,500	1,513	2,500	371	1,500	0
60-5309-20-50	OFFICE EQUIPMENT MAINTENANCE	2,500	1,419	2,500	304	1,500	2,000
	<b>SUBTOTAL MAINTENANCE</b>	<b>5,700</b>	<b>3,630</b>	<b>5,750</b>	<b>675</b>	<b>3,750</b>	<b>2,750</b>
60-5401-20-50	COMMUNICATIONS	2,000	1,102	2,000	483	1,000	2,000
60-5403-20-50	GENERAL INSURANCE	641	620	650	331	650	650
60-5404-20-50	PROFESSIONAL FEES	23,500	39,740	27,500	22,141	38,050	40,000
60-5406-20-50	TRAINING	1,000	42	3,000	0	1,500	1,800
60-5409-20-50	CONTRACTUAL SERVICES	40,000	39,135	39,000	27,666	42,000	44,000
60-5455-20-50	UNIFORM PURCHASE/RENTAL	1,600	974	1,500	243	1,000	0
60-5460-20-50	MAIN FRAME SOFTWARE SUPPORT	15,500	15,820	12,500	5,770	7,500	7,500
60-5462-20-50	CUSTOMER DEPOSIT INTEREST	3,850	4,198	2,700	2,118	4,200	4,300
60-5499-20-50	MISCELLANEOUS SERVICES	950	768	750	21	750	750
	<b>SUBTOTAL SERVICES</b>	<b>89,041</b>	<b>102,400</b>	<b>89,600</b>	<b>58,774</b>	<b>96,650</b>	<b>101,000</b>
60-5508-20-50	OFFICE MACHINERY & EQUIPMENT	0	0	2,550	2,683	3,000	3,000
	<b>SUBTOTAL OFFICE MACHINERY &amp; EQ</b>	<b>0</b>	<b>0</b>	<b>2,550</b>	<b>2,683</b>	<b>3,000</b>	<b>3,000</b>
60-6508-20-50	OFFICE MACHINERY & EQUIPMENT	6,790	6,790	0	0	0	0
	<b>SUBTOTAL OFFICE MACHINERY &amp; EQ</b>	<b>6,790</b>	<b>6,790</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
	<b>TOTAL CUSTOMER SERVICE</b>	<b>344,476</b>	<b>330,456</b>	<b>319,925</b>	<b>155,955</b>	<b>305,790</b>	<b>288,487</b>

**CITY OF GAINESVILLE  
BUDGET 2021-2022  
WATER & SEWER FUND CUSTOMER SERVICE**



**EXPENDITURE SUMMARY**

CLASSIFICATION	2019-20	2019-20	2020-21	2020-21	2020-21	2021-22
	REVISED	ACTUAL	ADOPTED	ACTUAL	REVISED	PROPOSED
			BUDGET	SIX MONTHS	BUDGET	BUDGET
PERSONNEL	193,045	191,697	169,525	76,289	155,390	139,237
SUPPLIES	49,900	25,940	52,500	17,534	47,000	42,500
MAINTENANCE	5,700	3,630	5,750	675	3,750	2,750
SERVICES	89,041	102,400	89,600	58,774	96,650	101,000
MINOR CAPITAL	0	0	2,550	2,683	3,000	3,000
CAPITAL>\$15,000	6,790	6,790	0	0	0	0
<b>TOTAL</b>	<b>344,476</b>	<b>330,456</b>	<b>319,925</b>	<b>155,955</b>	<b>305,790</b>	<b>288,487</b>

**WORKLOAD/DEMAND**

	ACTUAL	ACTUAL	ACTUAL	BUDGET	ESTIMATED
	2018	2019	2020	2021	2022
NUMBER OF CUSTOMERS	6,200	6,190	6,250	6,300	6,400
NEW CONNECTS	1,500	1,485	1,500	1,500	1,500
DISCONNECTS	1,480	1,450	1,450	1,450	1,540
TRANSFERS	550	590	600	600	600
REREADS	480	350	350	350	350
BILLS GENERATED ANNUALLY	74,700	74,450	74,500	75,000	75,000

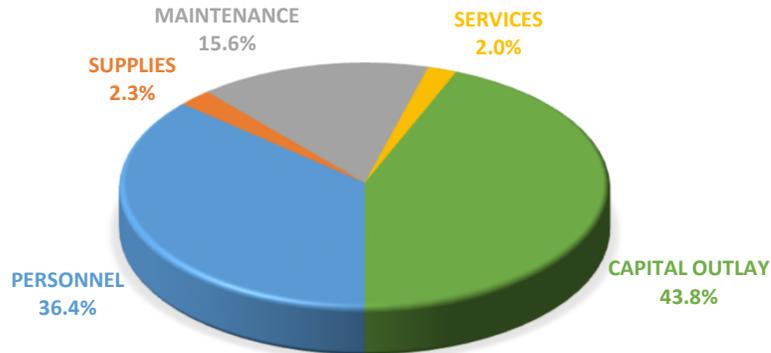
**STAFFING**

POSITION	ACTUAL	ACTUAL	ACTUAL	BUDGET	PROPOSED
	2018	2019	2020	2021	2022
WATER CUSTOMER SERVICE					
CUSTOMER SERVICE SUPERVISOR/BILLING CLERK	1	1	1	1	1
UTILITY SERVICE REPS	2	2	2	1	0
CUSTOMER SERVICE REPS	2	2	2	2	2
<b>TOTAL WATER CUSTOMER SERVICE</b>	<b>5</b>	<b>5</b>	<b>5</b>	<b>4</b>	<b>3</b>

**CITY OF GAINESVILLE  
BUDGET 2021-2022  
WATER & SEWER FUND DISTRIBUTION**

ACCOUNT NUMBER	DESCRDIPTION	2019-20 REVISED BUDGET	2019-20 ACTUAL	2020-21 ADOPTED BUDGET	2020-21 ACTUAL SIX MONTHS	2020-21 REVISED BUDGET	2021-22 PROPOSED BUDGET
60-5101-20-51	SALARIES	177,337	171,433	181,314	65,484	177,442	233,768
60-5106-20-51	OVERTIME	31,746	34,309	23,942	20,251	23,942	24,000
60-5107-20-51	HOLIDAY PAY	1,600	736	1,600	679	1,600	1,600
60-5110-20-51	LONGEVITY	360	360	600	540	540	780
60-5111-20-51	RETIREMENT	26,320	25,799	25,916	10,863	25,420	32,577
60-5112-20-51	FICA	16,068	15,488	16,040	6,492	15,434	20,163
60-5116-20-51	HEALTH/LIFE INSURANCE	31,638	29,992	35,850	13,399	35,411	43,020
60-5118-20-51	WORKER COMPENSATION	2,312	1,807	2,579	547	1,716	4,560
60-5119-20-51	OTHER PAYROLL EXPENSE	2,214	2,204	2,220	935	2,140	3,420
60-5121-20-51	ACCRUED VACATION BENEFITS	0	1,131	0	0	0	0
	<b>SUBTOTAL SALARIES AND BENEFITS</b>	<b>289,595</b>	<b>284,332</b>	<b>290,061</b>	<b>119,189</b>	<b>283,645</b>	<b>363,888</b>
60-5201-20-51	OFFICE SUPPLIES	1,100	770	1,200	929	1,200	1,200
60-5206-20-51	FUELS OILS LUBRICANTS	9,500	8,404	15,000	7,512	15,000	15,000
60-5207-20-51	SMALL TOOLS AND INSTRUMENTS	1,000	997	2,400	1,033	2,400	2,400
60-5209-20-51	CHEMICAL & MEDICAL SUPPLIES	300	352	600	0	600	600
60-5221-20-51	SAFETY SUPPLIES	2,000	1,660	2,000	916	2,000	2,000
60-5299-20-51	MISCELLANEOUS SUPPLIES	1,500	1,122	1,500	223	1,500	1,500
	<b>SUBTOTAL SUPPLIES</b>	<b>15,400</b>	<b>13,304</b>	<b>22,700</b>	<b>10,613</b>	<b>22,700</b>	<b>22,700</b>
60-5304-20-51	MACHINERY & EQUIPMENT MAINT.	6,000	4,723	7,000	4,019	7,000	7,000
60-5305-20-51	VEHICLE MAINTENANCE	5,000	4,337	5,000	590	5,000	5,000
60-5308-20-51	WATER/SEWER MAINS MAINTENANCE	100,000	88,545	100,000	42,831	100,000	100,000
60-5310-20-51	STREETS ROAD & BRIDGE MAINT.	36,000	53,137	36,000	13,271	36,000	36,000
60-5313-20-51	METER MAINTENANCE	4,000	2,093	4,000	2,871	4,000	4,000
60-5399-20-51	MISCELLANEOUS MAINTENANCE	4,500	4,500	4,500	0	4,500	4,500
	<b>SUBTOTAL MAINTENANCE</b>	<b>155,500</b>	<b>157,336</b>	<b>156,500</b>	<b>63,582</b>	<b>156,500</b>	<b>156,500</b>
60-5401-20-51	COMMUNICATIONS	3,600	2,729	3,600	1,100	3,600	3,000
60-5403-20-51	GENERAL INSURANCE	3,100	3,039	3,255	1,840	3,680	3,791
60-5404-20-51	PROFESSIONAL FEES	4,000	1,200	4,000	733	4,000	3,500
60-5405-20-51	ADVERTISING	500	299	500	0	500	500
60-5406-20-51	TRAINING	1,000	473	1,800	558	1,800	1,800
60-5409-20-51	CONTRACTUAL SERVICES	0	0	0	5,232	5,232	0
60-5411-20-51	MACHINERY AND EQUIPMENT RENTAL	1,800	1,800	1,800	314	1,800	1,800
60-5455-20-51	UNIFORM PURCHASE/RENTAL	2,700	2,362	2,700	1,013	2,700	3,200
60-5499-20-51	MISCELLANEOUS SERVICES	1,500	0	2,000	0	2,000	2,000
	<b>SUBTOTAL SERVICES</b>	<b>18,200</b>	<b>11,902</b>	<b>19,655</b>	<b>10,790</b>	<b>25,312</b>	<b>19,591</b>
60-5504-20-51	MACHINERY & EQUIPMENT	0	1,198	12,944	11,566	12,944	0
	<b>SUBTOTAL MACHINERY &amp; EQUIPMENT</b>	<b>0</b>	<b>1,198</b>	<b>12,944</b>	<b>11,566</b>	<b>12,944</b>	<b>0</b>
60-6504-20-51	MACHINERY & EQUIPMENT	0	0	45,000	0	45,000	0
60-6505-20-51	MOTOR VEHICLES	40,000	40,000	0	0	0	0
60-6507-20-51	IMPROVEMENTS OTHER THAN BLDNGS	0	64,940	0	0	0	0
60-6509-20-51	MAINS AND SERVICES	0	0	0	0	0	168,000
60-6512-20-51	METERS	101,226	104,590	285,000	275,195	285,000	250,000
60-6513-20-51	HYDRANTS	22,073	0	20,000	15,524	20,000	20,000
	<b>SUBTOTAL CAPITAL</b>	<b>163,299</b>	<b>209,530</b>	<b>350,000</b>	<b>290,719</b>	<b>350,000</b>	<b>438,000</b>
	<b>WATER DISTRIBUTION OPERATIONS</b>	<b>641,994</b>	<b>677,602</b>	<b>851,860</b>	<b>506,459</b>	<b>851,101</b>	<b>1,000,679</b>

**CITY OF GAINESVILLE  
BUDGET 2021-2022  
WATER & SEWER FUND DISTRIBUTION**



**EXPENDITURE SUMMARY**

CLASSIFICATION	2019-20	2019-20	2020-21	2020-21	2020-21	2021-22
	REVISED	ACTUAL	ADOPTED BUDGET	ACTUAL SIX MONTHS	REVISED BUDGET	PROPOSED BUDGET
PERSONNEL	289,595	284,332	290,061	119,189	283,645	363,888
SUPPLIES	15,400	13,304	22,700	10,613	22,700	22,700
MAINTENANCE	155,500	157,336	156,500	63,582	156,500	156,500
SERVICES	18,200	11,902	19,655	10,790	25,312	19,591
MINOR EQUIPMENT/PROJECTS	0	1,198	12,944	11,566	12,944	0
CAPITAL OUTLAY	163,299	209,530	350,000	290,719	350,000	438,000
<b>TOTAL</b>	<b>641,994</b>	<b>677,602</b>	<b>851,860</b>	<b>506,459</b>	<b>851,101</b>	<b>1,000,679</b>

**WORKLOAD/DEMAND**

	ACTUAL 2018	ACTUAL 2019	ACTUAL 2020	BUDGET 2021	PROPOSED 2022
MASTER METERS INSTALLED	0	49	9	0	0
NEPTUNE METERS INSTALLED	0	116	182	412	1,000
WATER LINE REPAIRS	0	55	10	50	50
WATER MAIN LEAK REPAIRS	0	140	68	70	70

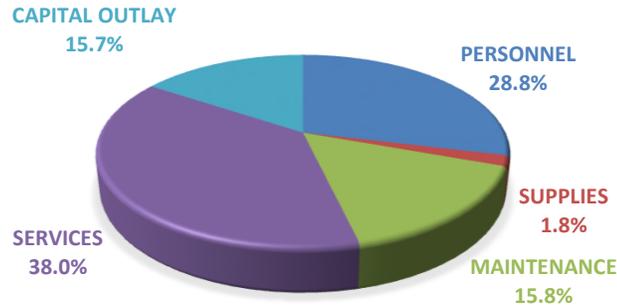
**STAFFING**

POSITION	ACTUAL 2018	ACTUAL 2019	ACTUAL 2020	BUDGET 2021	PROPOSED 2022
WATER DISTRIBUTION OPERATIONS					
UTILITIES SUPERVISOR	0	0	0	0	1
UTILITIES SUPERVISOR/GIS TECHNICIAN	1	1	1	1	0
CREW LEADER	1	1	1	1	1
UTILITIES EQUIP OPERATOR II	1	1	1	1	1
EQUIPMENT OPERATOR 1	0	1	1	1	1
UTILITIES INVENTORY CLERK	1	1	1	1	0
UTILITIES INVENTORY CLERK/GIS TECHNICIAN	0	0	0	0	1
UTILITIES SERVICES REPRESENTATIVE	0	0	0	0	1
<b>TOTAL WATER DISTRIBUTION OP</b>	<b>4</b>	<b>5</b>	<b>5</b>	<b>5</b>	<b>6</b>

**CITY OF GAINESVILLE  
BUDGET 2021-2022  
WATER & SEWER FUND PRODUCTION**

<b>ACCOUNT NUMBER</b>	<b>DESCRIPTION</b>	<b>2019-20 REVISED BUDGET</b>	<b>2019-20 ACTUAL</b>	<b>2020-21 ADOPTED BUDGET</b>	<b>2020-21 ACTUAL SIX MONTHS</b>	<b>2020-21 REVISED BUDGET</b>	<b>2021-22 PROPOSED BUDGET</b>
60-5101-21-52	SALARIES	177,263	174,188	191,407	87,404	199,707	207,141
60-5106-21-52	OVERTIME	22,000	18,881	22,000	14,986	22,000	22,000
60-5107-21-52	HOLIDAY PAY	7,000	6,732	7,000	4,557	7,000	7,000
60-5110-21-52	LONGEVITY	1,260	1,260	1,080	1,080	1,080	1,380
60-5111-21-52	RETIREMENT	26,024	25,212	27,828	13,590	28,955	29,872
60-5112-21-52	FICA	16,084	15,345	17,224	8,038	17,440	18,489
60-5114-21-52	HEALTH/LIFE/CAREFLITE	0	4,400	0	898	0	0
60-5116-21-52	HEALTH/LIFE INSURANCE	29,998	27,827	35,850	17,399	37,675	35,850
60-5118-21-52	WORKER COMPENSATION	2,519	2,174	2,769	1,167	2,533	4,181
60-5119-21-52	OTHER PAYROLL EXPENSE	3,269	3,156	3,660	1,920	4,478	4,160
60-5121-21-52	ACCRUED VACATION BENEFITS	0	3,035	0	0	0	0
60-5123-21-52	ACCRUED COMP-TIME BENEFITS	0	184	0	0	0	0
	<b>SUBTOTAL SALARIES AND BENEFITS</b>	<b>285,417</b>	<b>282,393</b>	<b>308,818</b>	<b>151,038</b>	<b>320,868</b>	<b>330,073</b>
60-5201-21-52	OFFICE SUPPLIES	650	334	650	444	650	650
60-5206-21-52	FUELS OILS LUBRICANTS	5,000	4,407	5,000	1,755	5,000	5,000
60-5209-21-52	CHEMICAL & MEDICAL SUPPLIES	2,000	8,872	12,000	3,259	12,000	12,000
60-5299-21-52	MISCELLANEOUS SUPPLIES	2,600	1,242	2,600	606	2,600	2,600
	<b>SUBTOTAL SUPPLIES</b>	<b>10,250</b>	<b>14,856</b>	<b>20,250</b>	<b>6,065</b>	<b>20,250</b>	<b>20,250</b>
60-5304-21-52	MACHINERY & EQUIPMENT MAINT.	2,000	1,255	2,000	184	2,000	2,000
60-5305-21-52	VEHICLE MAINTENANCE	5,000	3,499	6,000	34	6,000	6,000
60-5312-21-52	WEBER FIRE PROTECTION MAINT.	2,000	52	9,000	59	9,000	9,000
60-5399-21-52	MISCELLANEOUS MAINTENANCE	164,189	180,274	164,189	61,409	164,189	164,189
	<b>SUBTOTAL MAINTENANCE</b>	<b>173,189</b>	<b>185,080</b>	<b>181,189</b>	<b>61,686</b>	<b>181,189</b>	<b>181,189</b>
60-5401-21-52	COMMUNICATIONS	4,000	4,025	4,000	1,040	4,000	4,000
60-5403-21-52	GENERAL INSURANCE	16,275	17,105	17,089	8,603	17,207	17,723
60-5404-21-52	PROFESSIONAL FEES	5,000	1,822	5,000	50	5,000	5,000
60-5405-21-52	ADVERTISING	2,000	758	2,000	189	2,000	2,000
60-5406-21-52	TRAINING	3,500	3,203	3,500	3,283	3,500	3,500
60-5408-21-52	ELECTRIC UTILITY SERVICE	255,900	269,947	303,000	119,111	303,000	303,000
60-5409-21-52	CONTRACTUAL SERVICES	10,000	12,841	95,000	3,857	66,000	20,000
60-5417-21-52	INSPECTION AND PERMIT FEES	75,000	83,366	75,000	18,456	75,000	75,000
60-5455-21-52	UNIFORM PURCHASE/RENTAL	2,500	1,694	2,750	929	2,750	2,750
60-5499-21-52	MISCELLANEOUS SERVICES	2,490	2,535	3,250	1,006	3,250	3,250
	<b>SUBTOTAL SERVICES</b>	<b>376,665</b>	<b>397,296</b>	<b>510,589</b>	<b>156,526</b>	<b>481,707</b>	<b>436,223</b>
60-6507-21-52	IMPROVEMENTS OTHER THAN BLDNGS	155,140	155,459	201,809	43,753	460,439	179,561
	<b>SUBTOTAL MACHINERY &amp; EQUIPMENT</b>	<b>155,140</b>	<b>155,459</b>	<b>201,809</b>	<b>43,753</b>	<b>460,439</b>	<b>179,561</b>
	<b>WATER PRODUCTION</b>	<b>1,000,661</b>	<b>1,035,084</b>	<b>1,222,655</b>	<b>419,068</b>	<b>1,464,453</b>	<b>1,147,296</b>

**CITY OF GAINESVILLE  
BUDGET 2021-2022  
WATER & SEWER FUND PRODUCTION**



**EXPENDITURE SUMMARY**

CLASSIFICATION	2019-20	2019-20	2020-21	2020-21	2020-21	2021-22
	REVISED	ACTUAL	ADOPTED BUDGET	SIX MONTHS ACTUAL	REVISED BUDGET	PROPOSED BUDGET
PERSONNEL	285,417	282,393	308,818	151,038	320,868	330,073
SUPPLIES	10,250	14,856	20,250	6,065	20,250	20,250
MAINTENANCE	173,189	185,080	181,189	61,686	181,189	181,189
SERVICES	376,665	397,296	510,589	156,526	481,707	436,223
CAPITAL OUTLAY	155,140	155,459	201,809	43,753	460,439	179,561
<b>TOTAL</b>	<b>1,000,661</b>	<b>1,035,084</b>	<b>1,222,655</b>	<b>419,068</b>	<b>1,464,453</b>	<b>1,147,296</b>

**WORKLOAD/DEMAND**

	ACTUAL 2018	ACTUAL 2019	ACTUAL 2020	BUDGET 2021	PROPOSED 2022
SAMPLES TAKEN	204	204	204	204	204
MAN HOURS IN MAINTENANCE	3,750	3,750	3,750	3,750	3,750

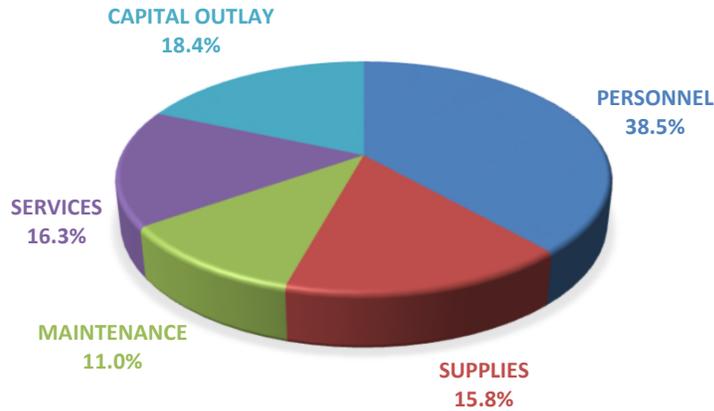
**STAFFING**

POSITION	ACTUAL 2018	ACTUAL 2019	ACTUAL 2020	BUDGET 2021	PROPOSED 2022
WATER PRODUCTION OPERATIONS					
WATER PRODUCTION SUPERVISOR	1	1	1	1	1
WATER PRODUCTION OPERATOR	4	4	4	4	4
<b>TOTAL WATER PRODUCTION OP</b>	<b>5</b>	<b>5</b>	<b>5</b>	<b>5</b>	<b>5</b>

**CITY OF GAINESVILLE  
BUDGET 2021-2022  
WATER & SEWER FUND MOSS LAKE PRODUCTION**

ACCOUNT NUMBER	DESCRIPTION	2019-20	2019-20	2020-21	2020-21	2020-21	2021-22
		REVISED BUDGET	ACTUAL	ADOPTED BUDGET	ACTUAL SIX MONTHS	REVISED BUDGET	PROPOSED BUDGET
60-5101-21-53	SALARIES	78,893	72,919	98,800	45,169	103,473	106,610
60-5106-21-53	OVERTIME	24,305	8,452	25,000	4,566	25,000	25,000
60-5107-21-53	HOLIDAY PAY	3,000	4,571	3,000	2,880	4,042	3,600
60-5110-21-53	LONGEVITY	60	60	120	120	120	300
60-5111-21-53	RETIREMENT	12,030	9,212	15,737	6,571	16,508	16,892
60-5112-21-53	FICA	9,216	7,908	9,740	4,005	10,138	10,455
60-5116-21-53	HEALTH/LIFE/CAREFLITE	19,625	17,147	21,510	7,001	18,009	21,510
60-5118-21-53	WORKER COMPENSATION	1,223	876	1,566	574	1,465	2,364
60-5119-21-53	OTHER PAYROLL EXPENSE	215	454	400	425	927	1,160
60-5121-21-53	ACCRUED VACATION BENEFITS	0	2,876	0	0	0	0
60-5123-21-53	ACCRUED COMP-TIME BENEFITS	0	206	0	0	0	0
	<b>SUBTOTAL SALARIES AND BENEFITS</b>	<b>148,567</b>	<b>124,680</b>	<b>175,873</b>	<b>71,310</b>	<b>179,682</b>	<b>187,891</b>
60-5201-21-53	OFFICE SUPPLIES	700	544	700	94	700	700
60-5206-21-53	FUELS OILS LUBRICANTS	16,500	11,230	16,500	5,806	16,500	16,500
60-5207-21-53	SMALL TOOLS AND INSTRUMENTS	1,300	628	1,300	0	1,300	1,300
60-5208-21-53	CLEANING SUPPLIES	850	495	850	121	850	850
60-5209-21-53	CHEMICAL & MEDICAL SUPPLIES	49,300	50,301	50,000	27,866	50,000	50,000
60-5221-21-53	SAFETY SUPPLIES	600	421	600	0	600	600
60-5223-21-53	LABORATORY SUPPLIES	4,275	3,414	4,275	3,393	4,375	4,275
60-5299-21-53	MISCELLANEOUS SUPPLIES	3,000	1,393	3,000	118	3,000	3,000
	<b>SUBTOTAL SUPPLIES</b>	<b>76,525</b>	<b>68,424</b>	<b>77,225</b>	<b>37,399</b>	<b>77,325</b>	<b>77,225</b>
60-5304-21-53	MACHINERY & EQUIPMENT MAINT.	3,000	2,902	3,000	2,794	3,000	3,000
60-5305-21-53	VEHICLE MAINTENANCE	5,000	6,212	5,000	7,176	7,176	5,000
60-5307-21-53	WATER/SEWER PLANT MAINTENANCE	42,000	47,614	42,000	24,693	42,000	42,000
60-5399-21-53	MISCELLANEOUS MAINTENANCE	600	600	10,600	250	10,600	3,500
	<b>SUBTOTAL MAINTENANCE</b>	<b>50,600</b>	<b>57,329</b>	<b>60,600</b>	<b>34,913</b>	<b>62,776</b>	<b>53,500</b>
60-5401-21-53	COMMUNICATIONS	4,000	3,725	4,000	1,979	4,000	4,000
60-5403-21-53	GENERAL INSURANCE	7,000	6,848	7,350	3,155	7,350	7,350
60-5404-21-53	PROFESSIONAL FEES	70,280	63,908	70,280	20,197	70,280	20,000
60-5405-21-53	ADVERTISING	500	0	1,000	0	1,000	1,000
60-5406-21-53	TRAINING	1,200	927	1,700	499	1,700	1,700
60-5408-21-53	ELECTRIC UTILITY SERVICE	28,000	25,434	28,500	17,728	28,500	28,785
60-5409-21-53	CONTRACTUAL SERVICES	0	0	9,000	2,990	9,000	9,000
60-5417-21-53	INSPECTION AND PERMIT FEES	1,500	1,075	2,000	0	2,000	2,000
60-5455-21-53	UNIFORM PURCHASE/RENTAL	1,600	1,068	1,800	655	1,800	1,800
60-5499-21-53	MISCELLANEOUS SERVICES	500	4,228	4,228	0	4,228	4,228
	<b>SUBTOTAL SERVICES</b>	<b>114,580</b>	<b>107,213</b>	<b>129,858</b>	<b>47,204</b>	<b>129,858</b>	<b>79,863</b>
60-5504-21-53	MACHINERY & EQUIPMENT	15,273	15,273	0	0	0	0
	<b>SUBTOTAL CAPITAL</b>	<b>15,273</b>	<b>15,273</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
60-6504-21-53	MACHINERY & EQUIPMENT	0	0	89,376	0	0	0
60-6505-21-53	MOTOR VEHICLES	26,431	26,431	0	0	0	0
60-6507-21-53	IMPROVEMENTS OTHER THAN BLDGS	0	0	0	0	0	90,000
	<b>SUBTOTAL MACHINERY AND EQUIPMENT</b>	<b>26,431</b>	<b>26,431</b>	<b>89,376</b>	<b>0</b>	<b>0</b>	<b>90,000</b>
	<b>MOSS LK PUMP STAT/TREAT PLANT</b>	<b>431,976</b>	<b>399,350</b>	<b>532,932</b>	<b>190,825</b>	<b>449,641</b>	<b>488,479</b>

**CITY OF GAINESVILLE  
BUDGET 2021-2022  
WATER & SEWER FUND MOSS LAKE PRODUCTION**



**EXPENDITURE SUMMARY**

CLASSIFICATION	2019-20	2019-20	2020-21	2020-21	2020-21	2021-22
	REVISED	ACTUAL	ADOPTED BUDGET	SIX MONTHS ACTUAL	REVISED BUDGET	PROPOSED BUDGET
PERSONNEL	148,567	124,680	175,873	71,310	179,682	187,891
SUPPLIES	76,525	68,424	77,225	37,399	77,325	77,225
MAINTENANCE	50,600	57,329	60,600	34,913	62,776	53,500
SERVICES	114,580	107,213	129,858	47,204	129,858	79,863
CAPITAL OUTLAY	26,431	26,431	89,376	0	0	90,000
<b>TOTAL</b>	<b>431,976</b>	<b>399,350</b>	<b>532,932</b>	<b>190,825</b>	<b>449,641</b>	<b>488,479</b>

**WORKLOAD/DEMAND**

	ACTUAL 2018	ACTUAL 2019	ACTUAL 2020	BUDGET 2021	PROPOSED 2022
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COMBINED WITH WATER PRODUCTION DEPARTMENT

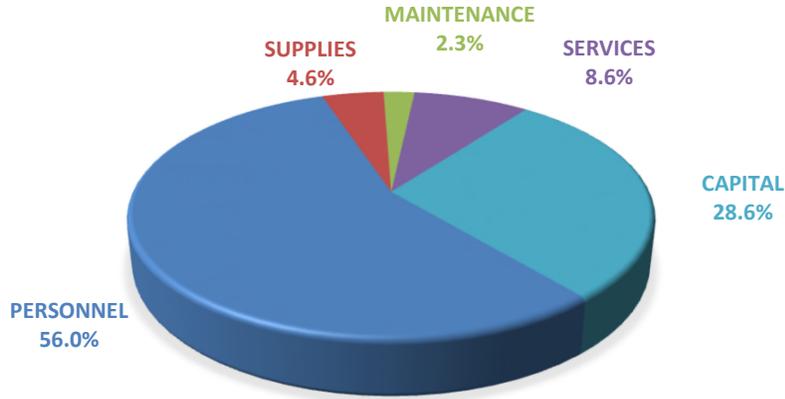
**STAFFING**

POSITION	ACTUAL 2018	ACTUAL 2019	ACTUAL 2020	BUDGET 2021	PROPOSED 2022
MOSS LAKE PRODUCTION					
WATER PRODUCTION PLANT MAINTENANCE MECHANIC	2	2	2	2	2
WATER PRODUCTION OPERATOR	1	1	1	1	1
<b>TOTAL MOSS LAKE PRODUCTION</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>3</b>

**CITY OF GAINESVILLE  
BUDGET 2021-2022  
WATER & SEWER FUND INDUSTRIAL PRE-TREATMENT**

<b>ACCOUNT NUMBER</b>	<b>DESCRIPTION</b>	<b>2019-20 REVISED BUDGET</b>	<b>2019-20 ACTUAL</b>	<b>2020-21 ADOPTED BUDGET</b>	<b>2020-21 ACTUAL SIX MONTHS</b>	<b>2020-21 REVISED BUDGET</b>	<b>2021-22 PROPOSED BUDGET</b>
60-5101-22-61	SALARIES	39,501	39,933	37,440	16,848	38,556	40,622
60-5106-22-61	OVERTIME	705	883	400	330	904	700
60-5107-22-61	HOLIDAY PAY	220	220	0	55	499	300
60-5110-22-61	LONGEVITY	480	480	180	180	180	240
60-5111-22-61	RETIREMENT	5,139	5,215	4,761	2,181	5,024	5,236
60-5112-22-61	FICA	3,165	3,212	2,947	1,286	2,997	3,241
60-5116-22-61	HEALTH/LIFE INSURANCE	5,991	5,879	7,170	3,492	7,547	7,170
60-5118-22-61	WORKER COMPENSATION	360	424	327	165	380	733
60-5119-22-61	OTHER PAYROLL EXPENSE	733	733	500	231	510	500
60-5121-22-61	ACCRUED VACATION BENEFITS	0	689	0	0	0	0
	<b>SUBTOTAL SALARIES AND BENEFITS</b>	<b>56,294</b>	<b>57,667</b>	<b>53,725</b>	<b>24,766</b>	<b>56,597</b>	<b>58,742</b>
60-5201-22-61	OFFICE SUPPLIES	1,100	838	1,100	325	1,100	1,100
60-5206-22-61	FUELS OILS LUBRICANTS	1,500	1,309	1,500	235	1,500	1,500
60-5299-22-61	MISCELLANEOUS SUPPLIES	2,200	1,881	2,200	586	2,200	2,200
	<b>SUBTOTAL SUPPLIES</b>	<b>4,800</b>	<b>4,029</b>	<b>4,800</b>	<b>1,147</b>	<b>4,800</b>	<b>4,800</b>
60-5305-22-61	VEHICLE MAINTENANCE	600	552	600	15	600	600
60-5306-22-61	INSTRUMENT MAINTENANCE	300	0	1,000	40	1,000	1,000
60-5399-22-61	MISCELLANEOUS MAINTENANCE	800	626	800	0	800	800
	<b>SUBTOTAL MAINTENANCE</b>	<b>1,700</b>	<b>1,178</b>	<b>2,400</b>	<b>54</b>	<b>2,400</b>	<b>2,400</b>
60-5401-22-61	COMMUNICATIONS	732	585	732	242	732	732
60-5403-22-61	GENERAL INSURANCE	300	293	315	140	315	315
60-5404-22-61	PROFESSIONAL FEES	2,100	2,949	2,000	2,026	2,000	2,000
60-5406-22-61	TRAINING	800	949	800	0	800	800
60-5409-22-61	CONTRACTUAL SERVICES	100,902	40,651	4,650	2,778	4,650	4,650
60-5499-22-61	MISCELLANEOUS SERVICES	500	554	500	0	500	500
	<b>SUBTOTAL SERVICES</b>	<b>105,334</b>	<b>45,980</b>	<b>8,997</b>	<b>5,186</b>	<b>8,997</b>	<b>8,997</b>
60-6505-22-61	MOTOR VEHICLES	0	0	0	0	0	30,000
	<b>TOTAL CAPITAL ASSETS</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>30,000</b>
	<b>INDUSTRIAL PRE-TREATMENT</b>	<b>168,128</b>	<b>108,855</b>	<b>69,922</b>	<b>31,153</b>	<b>72,794</b>	<b>104,939</b>

**CITY OF GAINESVILLE  
BUDGET 2021-2022  
WATER & SEWER FUND INDUSTRIAL PRE-TREATMENT**



**EXPENDITURE SUMMARY**

CLASSIFICATION	2019-20	2019-20	2020-21	2020-21	2020-21	2021-22
	REVISED	ACTUAL	ADOPTED	ACTUAL	REVISED	PROPOSED
			BUDGET	SIX MONTHS	BUDGET	BUDGET
PERSONNEL	56,294	57,667	53,725	24,766	56,597	58,742
SUPPLIES	4,800	4,029	4,800	1,147	4,800	4,800
MAINTENANCE	1,700	1,178	2,400	54	2,400	2,400
SERVICES	105,334	45,980	8,997	5,186	8,997	8,997
CAPITAL	0	0	0	0	0	30,000
<b>TOTAL</b>	<b>168,128</b>	<b>108,855</b>	<b>69,922</b>	<b>31,153</b>	<b>72,794</b>	<b>104,939</b>

**WORKLOAD/DEMAND**

	ACTUAL	ACTUAL	ACTUAL	BUDGET	PROPOSED
	2018	2019	2020	2021	2022
CATEGORICAL BUSINESSES PERMITTED	3	3	2	2	2
SIU'S PERMITTED	4	4	2	2	2

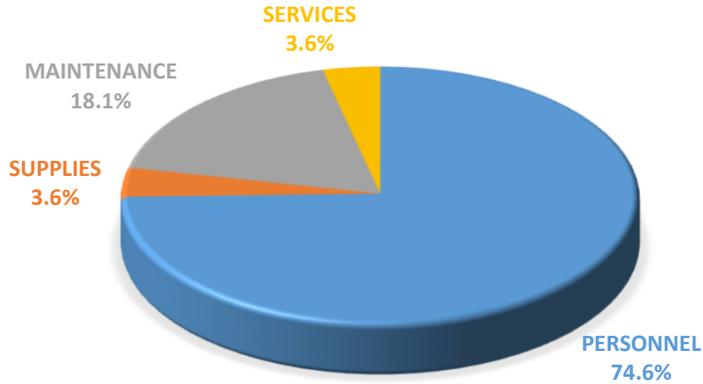
**STAFFING**

POSITION	ACTUAL	ACTUAL	ACTUAL	BUDGET	PROPOSED
	2018	2019	2020	2021	2022
INDUSTRIAL WASTE					
INDUSTRIAL WASTE OFFICER	1	1	1	1	1
<b>TOTAL INDUSTRIAL WASTE</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>1</b>

**CITY OF GAINESVILLE  
BUDGET 2021-2022  
WATER & SEWER FUND WASTEWATER COLLECTION**

<b>ACCOUNT NUMBER</b>	<b>DESCRIPTION</b>	<b>2019-20 REVISED BUDGET</b>	<b>2019-20 ACTUAL</b>	<b>2020-21 ADOPTED BUDGET</b>	<b>2020-21 ACTUAL SIX MONTHS</b>	<b>2020-21 REVISED BUDGET</b>	<b>2021-22 PROPOSED BUDGET</b>
60-5101-22-62	SALARIES	189,629	187,583	221,159	93,128	227,829	250,796
60-5106-22-62	OVERTIME	45,359	46,272	53,163	21,455	53,163	53,000
60-5107-22-62	HOLIDAY PAY	1,400	1,128	1,400	480	1,400	1,400
60-5110-22-62	LONGEVITY	1,260	1,260	1,560	1,320	1,320	1,380
60-5111-22-62	RETIREMENT	29,426	29,265	34,366	14,400	35,100	37,925
60-5112-22-62	FICA	17,957	17,566	21,270	8,771	21,556	23,473
60-5116-22-62	HEALTH/LIFE INSURANCE	35,022	29,551	50,190	11,100	35,442	50,190
60-5118-22-62	WORKER COMPENSATION	2,444	2,486	3,420	1,222	3,063	5,308
60-5119-22-62	OTHER PAYROLL EXPENSE	758	864	760	120	265	260
60-5121-22-62	ACCRUED VACATION BENEFITS	0	477	0	0	0	0
60-5123-22-62	ACCRUED COMP-TIME BENEFITS	0	628	0	0	0	0
	<b>SUBTOTAL SALARIES AND BENEFITS</b>	<b>323,255</b>	<b>317,081</b>	<b>387,288</b>	<b>151,995</b>	<b>379,138</b>	<b>423,732</b>
60-5201-22-62	OFFICE SUPPLIES	300	165	500	149	500	500
60-5206-22-62	FUELS OILS LUBRICANTS	15,000	11,319	15,000	5,920	15,000	15,000
60-5207-22-62	SMALL TOOLS AND INSTRUMENTS	1,000	839	1,500	3	1,500	1,500
60-5209-22-62	CHEMICAL & MEDICAL SUPPLIES	400	237	500	129	500	500
60-5221-22-62	SAFETY SUPPLIES	2,500	1,839	2,500	784	2,500	2,500
60-5299-22-62	MISCELLANEOUS SUPPLIES	500	402	600	143	600	600
	<b>SUBTOTAL SUPPLIES</b>	<b>19,700</b>	<b>14,803</b>	<b>20,600</b>	<b>7,128</b>	<b>20,600</b>	<b>20,600</b>
60-5304-22-62	MACHINERY & EQUIPMENT MAINT.	25,000	28,605	25,000	27,432	35,000	25,000
60-5305-22-62	VEHICLE MAINTENANCE	11,000	6,646	11,000	2,828	11,000	11,000
60-5307-22-62	WATER/SEWER PLANT MAINTENANCE	9,500	997	9,500	4,950	9,500	9,500
60-5308-22-62	WATER/SEWER MAINS MAINTENANCE	35,000	32,575	35,000	18,024	35,000	35,000
60-5310-22-62	STREETS ROAD & BRIDGE MAINT.	19,000	24,516	19,000	6,054	19,000	19,000
60-5399-22-62	MISCELLANEOUS MAINTENANCE	3,328	3,280	3,328	0	3,328	3,328
	<b>SUBTOTAL MAINTENANCE</b>	<b>102,828</b>	<b>96,620</b>	<b>102,828</b>	<b>59,288</b>	<b>112,828</b>	<b>102,828</b>
60-5401-22-62	COMMUNICATIONS	3,600	2,463	3,600	1,241	3,600	3,600
60-5403-22-62	GENERAL INSURANCE	6,200	6,108	6,510	2,276	6,510	6,510
60-5404-22-62	PROFESSIONAL FEES	1,500	1,557	1,500	-14,826	1,500	1,500
60-5405-22-62	ADVERTISING	500	8	2,000	84	2,000	2,000
60-5406-22-62	TRAINING	800	671	1,500	613	1,500	1,500
60-5408-22-62	ELECTRIC UTILITY SERVICE	1,000	451	1,010	181	181	181
60-5409-22-62	CONTRACTUAL SERVICES	0	1,656	0	18,801	18,801	0
60-5411-22-62	MACHINERY AND EQUIPMENT RENTAL	2,500	2,500	2,500	0	2,500	2,500
60-5455-22-62	UNIFORM PURCHASE/RENTAL	2,700	2,833	2,900	1,174	2,900	2,900
	<b>SUBTOTAL SERVICES</b>	<b>18,800</b>	<b>18,247</b>	<b>21,520</b>	<b>9,545</b>	<b>39,492</b>	<b>20,691</b>
60-6505-22-62	MOTOR VEHICLES	0	0	47,500	0	0	0
60-6509-22-62	MAINS & SERVICES	24,000	0	58,000	0	0	308,000
	<b>SUBTOTAL CAPITAL</b>	<b>24,000</b>	<b>0</b>	<b>105,500</b>	<b>0</b>	<b>0</b>	<b>308,000</b>
	<b>WASTEWATER COLLECTION</b>	<b>488,583</b>	<b>446,750</b>	<b>637,736</b>	<b>227,956</b>	<b>552,058</b>	<b>875,851</b>

**CITY OF GAINESVILLE  
BUDGET 2021-2022  
WATER & SEWER FUND WASTEWATER COLLECTION**



**EXPENDITURE SUMMARY**

CLASSIFICATION	2019-20	2019-20	2020-21	2020-21	2020-21	2021-22
	REVISED	ACTUAL	ADOPTED	ACTUAL	REVISED	PROPOSED
			BUDGET	SIX MONTHS	BUDGET	BUDGET
PERSONNEL	323,255	317,081	387,288	151,995	379,138	423,732
SUPPLIES	19,700	14,803	20,600	7,128	20,600	20,600
MAINTENANCE	102,828	96,620	102,828	59,288	112,828	102,828
SERVICES	18,800	18,247	21,520	9,545	39,492	20,691
CAPITAL OUTLAY	24,000	0	105,500	0	0	308,000
<b>TOTAL</b>	<b>488,583</b>	<b>446,750</b>	<b>637,736</b>	<b>227,956</b>	<b>552,058</b>	<b>875,851</b>

**WORKLOAD/DEMAND**

	ACTUAL	ACTUAL	ACTUAL	BUDGET	PROPOSED
	2018	2019	2020	2021	2022
SEWER MAIN BLOCKAGES	290	297	300	300	300
SEWER SERVICE LINE BLOCKAGES	224	167	200	200	200
SEWER TAP INSTALLATIONS	2	15	4	4	4

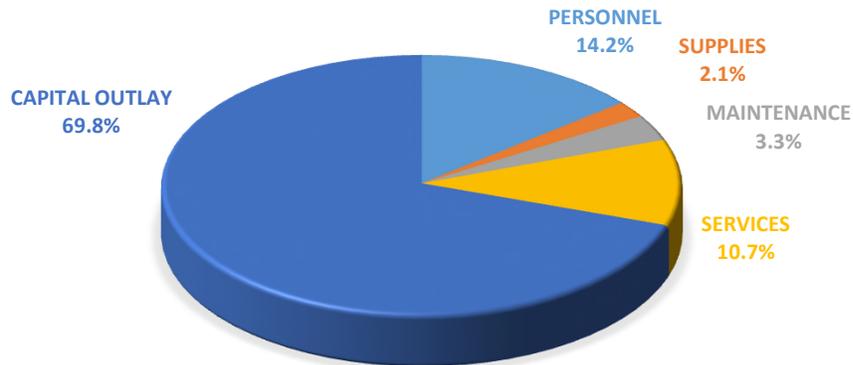
**STAFFING**

POSITION	ACTUAL	ACTUAL	ACTUAL	BUDGET	PROPOSED
	2018	2019	2020	2021	2022
WW COLLECTION					
CREW LEADER	2	2	2	2	2
UTILITIES EQUIPMENT OP II	1	1	1	1	1
EQUIPMENT OPERATOR I	1	1	1	1	1
MAINTENANCE WORKER II	2	3	3	3	3
<b>TOTAL WW COLLECTION</b>	<b>6</b>	<b>7</b>	<b>7</b>	<b>7</b>	<b>7</b>

**CITY OF GAINESVILLE**  
**BUDGET 2021-2022**  
**WATER & SEWER FUND WASTEWATER TREATMENT PLANT**

ACCOUNT NUMBER	DESCRIPTION	2019-20 REVISED BUDGET	2019-20 ACTUAL	2020-21 ADOPTED BUDGET	2020-21 ACTUAL SIX MONTHS	2020-21 REVISED BUDGET	2021-22 PROPOSED BUDGET
60-5101-22-63	SALARIES	202,022	200,911	223,662	98,209	228,484	242,755
60-5106-22-63	OVERTIME	18,472	12,382	20,000	9,624	20,000	20,000
60-5107-22-63	HOLIDAY PAY	6,000	4,517	6,000	3,375	6,000	6,000
60-5110-22-63	LONGEVITY	1,020	1,020	1,140	960	960	600
60-5111-22-63	RETIREMENT	28,682	27,617	31,674	14,204	32,292	33,967
60-5112-22-63	FICA	17,533	16,589	19,604	8,550	19,676	21,023
60-5116-22-63	HEALTH/LIFE INSURANCE	38,172	39,627	43,020	22,114	46,443	43,020
60-5118-22-63	WORKER COMPENSATION	2,200	2,465	2,178	1,052	2,418	4,754
60-5119-22-63	OTHER PAYROLL EXPENSE	4,782	4,849	5,460	2,751	5,815	5,460
60-5121-22-63	ACCRUED VACATION BENEFITS	0	872	0	0	0	0
60-5123-22-63	ACCRUED COMP-TIME BENEFITS	0	1,070	0	0	0	0
	<b>SUBTOTAL SALARIES AND BENEFITS</b>	<b>318,883</b>	<b>311,919</b>	<b>352,738</b>	<b>160,839</b>	<b>362,088</b>	<b>377,579</b>
60-5201-22-63	OFFICE SUPPLIES	1,400	993	1,400	1,054	1,400	1,400
60-5202-22-63	POSTAGE	215	246	200	0	200	200
60-5206-22-63	FUELS OILS LUBRICANTS	6,800	5,764	6,800	3,356	6,800	6,800
60-5207-22-63	SMALL TOOLS AND INSTRUMENTS	1,000	817	1,000	259	1,000	1,000
60-5208-22-63	CLEANING SUPPLIES	2,800	1,889	2,800	473	2,800	2,600
60-5209-22-63	CHEMICAL & MEDICAL SUPPLIES	20,000	30,808	20,000	11,803	31,000	20,000
60-5212-22-63	BOTANICAL & AGRICULTURAL	100	42	900	0	900	900
60-5221-22-63	SAFETY SUPPLIES	2,200	2,027	2,200	277	2,200	2,200
60-5223-22-63	LABORATORY SUPPLIES	19,672	20,178	15,948	4,972	15,948	15,948
60-5226-22-63	ELECTRICAL SUPPLIES	2,700	1,435	3,000	0	3,000	2,800
60-5299-22-63	MISCELLANEOUS SUPPLIES	900	1,011	950	431	950	950
	<b>SUBTOTAL SUPPLIES</b>	<b>57,787</b>	<b>65,211</b>	<b>55,198</b>	<b>22,625</b>	<b>66,198</b>	<b>54,798</b>
60-5302-22-63	BUILDING MAINTENANCE	8,000	9,413	8,000	2,693	8,000	8,000
60-5304-22-63	MACHINERY & EQUIPMENT MAINT.	16,000	14,646	16,000	13,560	20,000	16,000
60-5305-22-63	VEHICLE MAINTENANCE	3,800	1,346	3,800	12	3,800	3,800
60-5306-22-63	INSTRUMENT MAINTENANCE	1,500	2,329	1,500	2,911	2,911	10,130
60-5307-22-63	WATER/SEWER PLANT MAINTENANCE	45,000	44,398	45,000	34,874	74,000	45,000
60-5310-22-63	STREETS,ROAD & BRIDGE MAINT.	2,000	18	2,000	0	300	2,000
60-5315-22-63	SIDEWALKS CURB & GUTTER MAINT	1,500	0	1,500	0	0	1,500
	<b>SUBTOTAL MAINTENANCE</b>	<b>77,800</b>	<b>72,150</b>	<b>77,800</b>	<b>54,050</b>	<b>109,011</b>	<b>86,430</b>
60-5401-22-63	COMMUNICATIONS	1,800	1,986	1,800	1,015	1,900	1,800
60-5403-22-63	GENERAL INSURANCE	32,500	30,618	34,125	16,261	34,125	34,125
60-5404-22-63	PROFESSIONAL FEES	7,059	15,773	19,500	34,847	29,500	19,500
60-5406-22-63	TRAINING	3,000	2,715	3,000	1,073	3,000	3,000
60-5408-22-63	ELECTRIC UTILITY SERVICE	100,000	100,653	101,000	40,962	101,000	102,010
60-5409-22-63	CONTRACTUAL SERVICES	43,161	44,435	40,000	15,734	40,000	40,000
60-5411-22-63	MACHINERY AND EQUIPMENT RENTAL	0	0	18,000	0	8,000	18,000
60-5417-22-63	INSPECTION AND PERMIT FEES	25,970	25,970	25,940	25,940	25,940	25,940
60-5439-22-63	BIO-MONITORING---WWTP	4,500	4,365	4,500	2,593	4,500	5,200
60-5440-22-63	NATURAL GAS UTILITY SERVICE	2,000	0	2,000	0	0	0
60-5441-22-63	SOLID WASTE UTILITY SERVICE	20,000	9,326	20,000	1,052	20,000	20,000
60-5442-22-63	WATER/SEWER UTILITY SERVICE	2,732	4,330	2,732	4,556	6,000	4,500
60-5446-22-63	STORM WATER UTILITY FEES	44	45	44	23	46	46
60-5455-22-63	UNIFORM PURCHASE/RENTAL	4,000	2,278	4,000	1,167	4,000	4,000
60-5460-22-63	OFFICE EQUIPMENT RENTAL	1,800	1,437	1,800	758	1,800	1,800
60-5499-22-63	MISCELLANEOUS SERVICES	5,328	5,328	5,328	0	5,328	5,328
	<b>SUBTOTAL SERVICES</b>	<b>253,894</b>	<b>249,260</b>	<b>283,769</b>	<b>145,982</b>	<b>285,139</b>	<b>285,249</b>
60-6504-22-63	MACHINERY & EQUIPMENT	18,000	8,794	0	0	0	0
60-6507-22-63	IMPROVEMENTS OTHER THAN BLDNGS	22,372	37,127	82,399	74,078	89,077	1,854,057
	<b>SUBTOTAL CAPITAL</b>	<b>40,372</b>	<b>45,921</b>	<b>82,399</b>	<b>74,078</b>	<b>89,077</b>	<b>1,854,057</b>
	<b>WWTP OPERATIONS</b>	<b>748,736</b>	<b>744,462</b>	<b>851,904</b>	<b>457,574</b>	<b>911,513</b>	<b>2,658,113</b>

**CITY OF GAINESVILLE  
BUDGET 2021-2022  
WATER & SEWER FUND WASTEWATER TREATMENT PLANT**



**EXPENDITURE SUMMARY**

CLASSIFICATION	2019-20	2019-20	2020-21	2020-21	2020-21	2021-22
	REVISED	ACTUAL	ADOPTED BUDGET	ACTUAL SIX MONTHS	REVISED BUDGET	PROPOSED BUDGET
PERSONNEL	318,883	311,919	352,738	160,839	362,088	377,579
SUPPLIES	57,787	65,211	55,198	22,625	66,198	54,798
MAINTENANCE	77,800	72,150	77,800	54,050	109,011	86,430
SERVICES	253,894	249,260	283,769	145,982	285,139	285,249
CAPITAL OUTLAY	40,372	45,921	82,399	74,078	89,077	1,854,057
<b>TOTAL</b>	<b>748,736</b>	<b>744,462</b>	<b>851,904</b>	<b>457,574</b>	<b>911,513</b>	<b>2,658,113</b>

**WORKLOAD/DEMAND**

	ACTUAL 2018	ACTUAL 2019	ACTUAL 2020	BUDGET 2021	PROPOSED 2022
TONS WASTEWATER SLUDGE PRODUCED	200	250	250	250	250
EQUIPMENT INSPECTION-MAN HOURS	2,000	2,000	2,000	2,000	2,000
SAMPLES COLLECTED & PROCESSED	250	250	250	250	2,000

**STAFFING**

POSITION	ACTUAL 2018	ACTUAL 2019	ACTUAL 2020	ACTUAL 2021	PROPOSED 2022
WW TREATMENT					
WWTP SUPERVISOR	1	1	1	1	1
EQUIPMENT OPERATOR II	1	1	1	1	1
PLANT MAINTENANCE MECHANIC	1	1	1	1	1
PLANT OPERATOR	6	3	3	3	3
<b>TOTAL WW TREATMENT</b>	<b>9</b>	<b>6</b>	<b>6</b>	<b>6</b>	<b>6</b>

**CITY OF GAINESVILLE  
BUDGET 2021-2022  
WATER & SEWER FUND - NON-DEPARTMENTAL**

<b>ACCOUNT NUMBER</b>	<b>DESCRIPTION</b>	<b>2019-20 REVISED BUDGET</b>	<b>2019-20 ACTUAL</b>	<b>2020-21 ADOPTED BUDGET</b>	<b>2020-21 ACTUAL SIX MONTHS</b>	<b>2020-21 REVISED BUDGET</b>	<b>2021-22 PROPOSED BUDGET</b>
60-5499-50-99	MISCELLANEOUS SERVICES	3,000	2,400	3,000	1,948	3,000	3,000
60-5701-50-99	TRANSFER TO GENERAL FUND	882,930	882,933	882,930	441,465	882,930	882,933
60-5701-50-99-STF	TRANSFER-GENERAL FUND-STR RENT	421,538	421,538	421,538	210,769	421,538	421,538
60-5766-50-99	TRANSFER TO WATER PROJ. FUND	273,516	273,516	0	0	0	0
60-5787-50-99	GTUA 2013 REFUNDING BONDS	183,900	183,900	185,500	92,750	185,500	180,250
60-5788-50-99	GTUA CONTRACT ADMINISTRATION	32,500	3,920	32,500	0	32,500	32,500
60-5789-50-99	GTUA 2012 CONTRACT REV BONDS	65,662	65,661	65,380	32,690	65,380	64,996
60-5790-50-99	GTUA CONTRACT REV 2011	289,164	289,164	290,664	145,332	290,664	296,572
60-5791-50-99	GTUA CONTRACT REV BONDS 2011 A	152,702	152,703	150,814	75,404	150,814	153,576
60-5792-50-99	GTUA-TEXOMA WATER PROJECT	285,308	285,843	288,517	144,259	288,517	290,007
	SUBTOTAL TRANSFERS	2,590,220	2,561,578	2,320,843	1,144,617	2,320,843	2,325,372
60-5454-99-99	2020 GENERAL OBLIGATION	1,237	1,237	81,538	78,006	81,538	80,790
60-5469-99-99	2010 CO SUMP	90,569	90,569	0	0	0	0
60-5473-99-99	2012 CO'S	29,750	29,750	29,278	25,244	29,278	29,600
60-5474-99-99	2013 CERT OF OBLIGATION	391,225	391,225	391,025	328,113	391,025	395,325
60-5475-99-99	2014 GEN OBLIGA REFUNDING	148,172	148,172	0	0	0	0
60-5476-99-99	2015 CO TAX AND REVENUE	655,837	655,838	655,338	529,119	655,338	652,188
60-5477-99-99	2016 GO DEBT REFUNDING	91,249	187,437	76,691	73,746	76,691	171,755
60-5478-99-99	2014 GO DEBT	121,653	121,653	122,373	98,825	122,373	121,185
60-5481-99-99	2017 REFUNDING GO'S	121,698	121,698	123,051	115,503	123,051	122,685
60-5499-99-99	MISCELLANEOUS SERVICES	7,000	5,462	7,000	4,499	7,000	7,000
	SUBTOTAL DEBT	1,658,390	1,753,041	1,486,294	1,253,053	1,486,294	1,580,528
	NON-DEPARTMENTAL	4,248,610	4,314,618	3,807,137	2,397,670	3,807,137	3,905,900



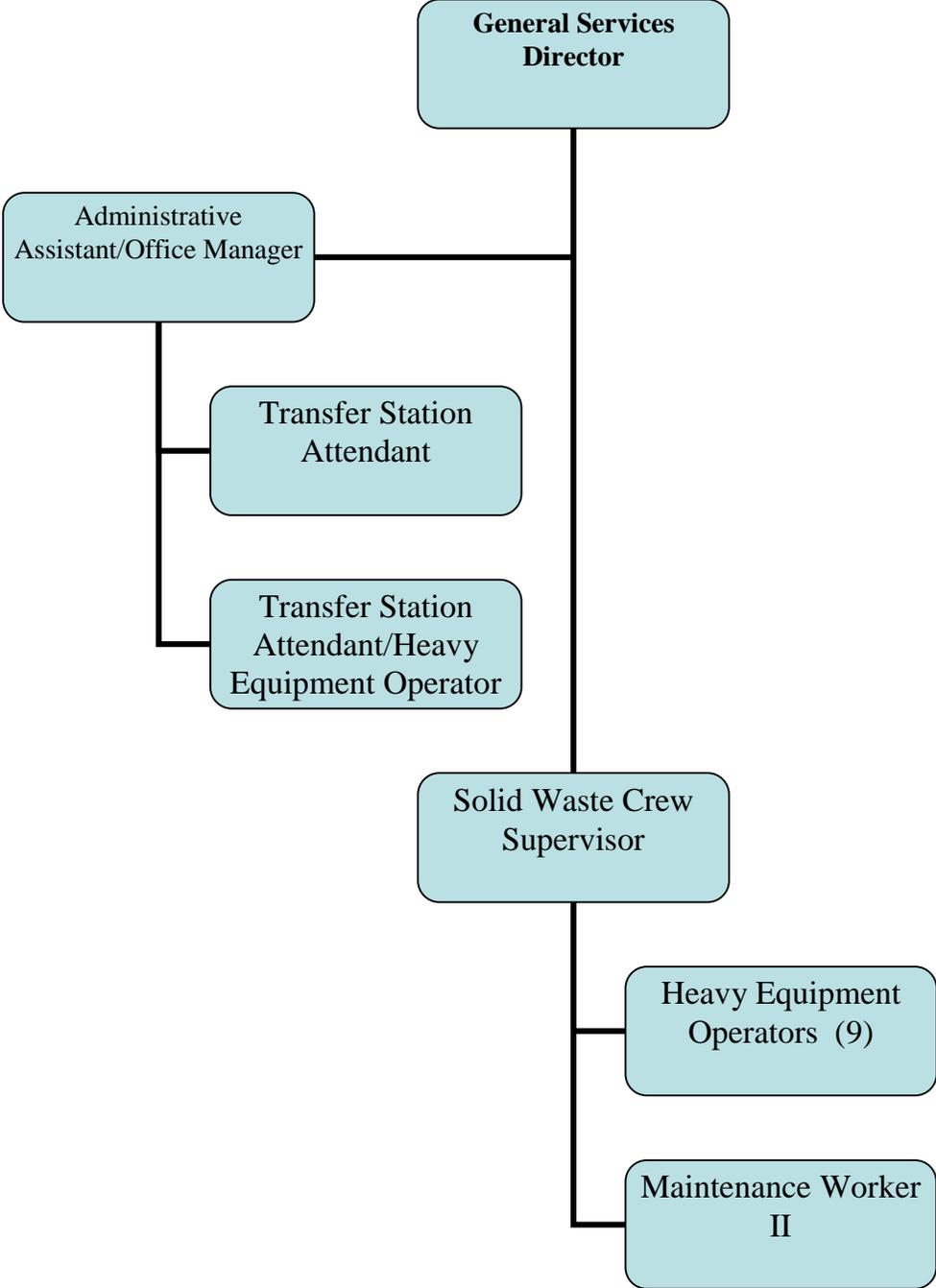
## **SOLID WASTE FUND**

The Solid Waste Fund accounts for revenues and expense of the City's solid waste collection and landfill/ disposal activities. The fund is financed through user charges and fees for solid waste collection and disposal services.

# Solid Waste

(Residential, Landfill Disposal-Long Haul, Commercial/Multi-Family, Transfer Station)

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**Solid Waste Fund – Residential, Landfill Disposal,  
Commercial Collection and Transfer Station**

**Solid Waste Fund: 68  
Department Code: 23  
Program Codes: 33, 34, 37, 38**

**Mission:**

To improve the quality of the service for the Gainesville citizens through a responsive organization that aggressively provides comprehensive, cost-effective solid waste management in an environmentally sound manner, and concern for customer's satisfaction, and ensuring the public health & welfare. The General Services Solid Waste Division is operated in compliance with the Texas Commission on Environmental Quality rules and regulations.

**Vision:**

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

**Department Description:**

The Solid Waste division of the General Services Department now consists of four divisions that include residential garbage collection, landfill disposal long haul, commercial / multi-family, and the transfer station. Each division assists in ensuring the public health and safety of the community by providing fully automation for once-a-week collection for residential and small commercial carts, daily transporting Municipal Solid Waste (MSW) to the TASWA landfill. Daily business commercial and roll-off service collection and loading of all MSW safely in long haul trucks in a timely manner.

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

**Accomplishments:**

- Purchased 2021 Autocar ACX65 Cab & Chassis with Labrie Automizer 31 Cubic Yard body for an automated side load for the Residential Division.
- The Process for our New Transfer Station has started moving forward with construction planning.
- Completed Audits – Commercial Dumpsters for Businesses.
- Completed Audits – Commercial/Residential Cart route.
- Grind Wood Waste and hauled wood mulch to Charlie Davis place.
- Purchased – Commercial/Residential Carts have been ordered and were placed in service October 2019.
- Monthly Safety Training - HR Department.
- Staff Participation - Training - Emergency Operation Center Workshop.
- Staff Participation - FEMA Debris Removal Forms – Documentation Managed for City & County.
- Staff Participation - Completed a Public Service Announcement for Residential & Commercial Customers in the Newspaper, Radio, Facebook, Channel 2 for Inclement Weather events and a yearly mail out on the Holiday Schedule.
- Continue education for Emergency Planning.
- Staff Participation - Completed training for Debris Management.

**Performance Measures:**

	<b>Actual 2018</b>	<b>Actual 2019</b>	<b>Actual 2020</b>	<b>Budgeted 2021</b>	<b>Budgeted 2022</b>
Average number of daily roll-off customers	39	39	39	40	40
Rentals of roll-off customers	107	130	88	100	100
Roll-off containers pulled	1531	1545	1311	1400	1400
Number of roll-off containers for deliveries	107	130	88	100	100
Number of roll-off customers per year	229	228	224	230	230
Average number for recycling materials hauled to Recycling Center	19.75 tons	29.68 tons	0 tons	10 tons	10 tons
Public Outreach	9	9	9	9	9
Number of tons for residential customer per year	10,020.51	10,318.90	12,151.32	13,100	13,100
Number of tons for commercial customers per year	19,278.88	19,165.68	19,532.85	20,268	20,268
Number of trips to TASWA Landfill per year	2,037	2,376	2,746	2,800	2,800
Number of tons hauled to TASWA Landfill per year	29,228.81	31,097.06	31,757.52	32,500	32,500
Number of trucks loaded per year	1323	1523	1633	1650	1,650

(Average number of daily roll-off customers does not include citizen station containers pulls). \* The way the numbers are calculated has changed from previous budget years.

**Major Goals for Fiscal Year 2021 -2022:**

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

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

**Objective for Goal1:**

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

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

**Objectives for Goal 2:**

Goal 2: Complete construction process for Transfer Station Phase 1 (see Goals 3.2 and 5.2)

**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).

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

**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).

Objectives for Goal 6

6.1 Bring 15 substandard structures into compliance with City codes (see Goal 3.1). (68-5101-68-5119-23-38)

**CITY OF GAINESVILLE  
BUDGET 2021-2022  
SOLID WASTE FUND SUMMARY**

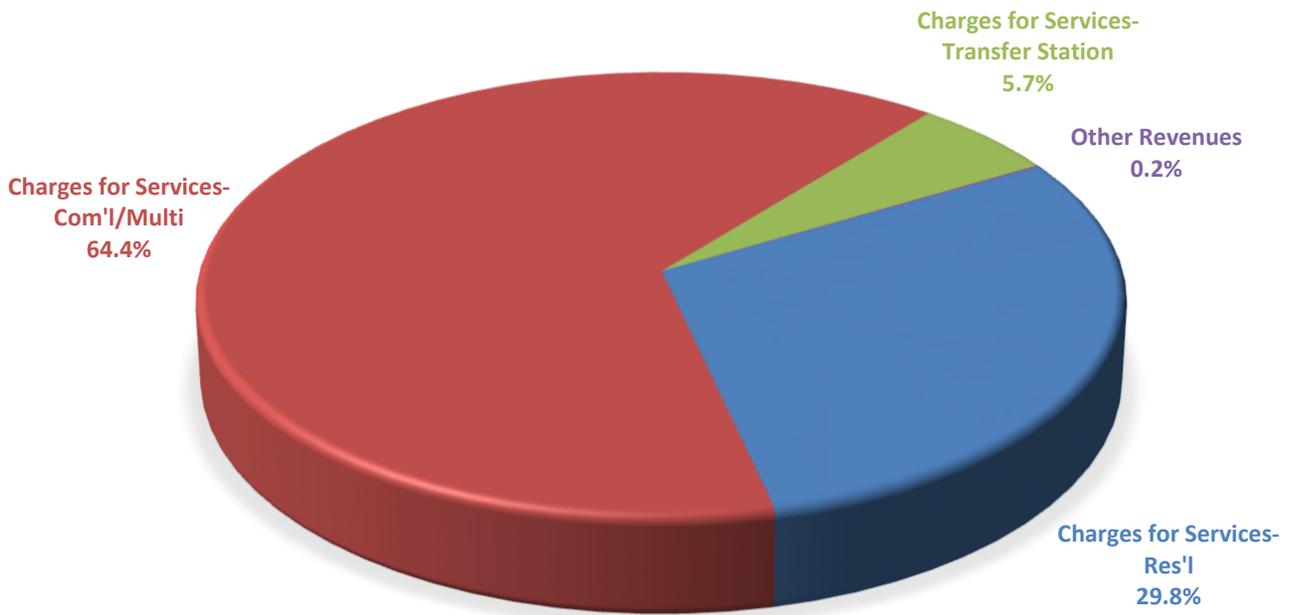
	<b>2019-20 REVISED</b>	<b>2019-20 ACTUAL</b>	<b>2020-21 ADOPTED BUDGET</b>	<b>2020-21 ACTUAL SIX MONTHS</b>	<b>2020-21 REVISED BUDGET</b>	<b>2021-22 PROPOSED BUDGET</b>
BEGINNING BALANCE OCTOBER 1	3,877,495	3,877,495	4,403,558	4,403,558	4,403,558	4,357,310
REVENUES	4,456,862	4,678,068	4,376,706	2,433,639	4,381,255	4,534,966
<b>TOTAL FUNDS AVAILABLE</b>	<b>8,334,357</b>	<b>8,555,563</b>	<b>8,780,264</b>	<b>6,837,197</b>	<b>8,784,813</b>	<b>8,892,276</b>
<b>EXPENDITURES</b>						
RESIDENTIAL	546,854	566,266	879,581	347,497	708,081	603,510
LANDFILL/DISPOSAL	1,703,442	1,680,680	1,538,254	651,764	1,575,439	1,580,014
COM'L/MULTIFAMILY	563,449	533,003	552,336	270,889	519,033	793,343
TRANSFER STATION	183,608	177,220	192,144	133,646	292,745	198,382
NON-DEPT'L	1,408,508	1,516,309	1,332,205	785,755	1,332,205	1,330,282
<b>TOTAL EXPENDITURES</b>	<b>4,405,861</b>	<b>4,473,478</b>	<b>4,494,520</b>	<b>2,189,551</b>	<b>4,427,503</b>	<b>4,505,531</b>
ENDING BALANCE SEPTEMBER 30	3,928,496	4,082,085	4,285,744	4,647,645	4,357,310	4,386,745
INCREASE/DECREASE IN FUND BALANCE	51,001	204,590	(117,814)	244,087	(46,248)	29,435

Note: Beginning October FY 2021 Fund Balance ties to FY 20 Audited Financials

**CITY OF GAINESVILLE  
BUDGET 2021-2022  
SOLID WASTE FUND - REVENUES**

<b>ACCOUNT NUMBER</b>	<b>DESCRIPTION</b>	<b>2019-20 REVISED BUDGET</b>	<b>2019-20 ACTUAL</b>	<b>2020-21 ADOPTED BUDGET</b>	<b>2020-21 ACTUAL SIX MONTHS</b>	<b>2020-21 REVISED BUDGET</b>	<b>2021-22 PROPOSED BUDGET</b>
68-4621-00-00	PENALTIES	17,800	20,763	15,000	16,578	18,000	15,000
68-4650-00-00	SOLID WASTE REV-RESIDENTAL	1,280,000	1,279,760	1,275,000	663,436	1,275,000	1,319,625
68-4651-00-00	SOLID WASTE REV-COM'L BAG/CART	129,000	131,389	130,000	66,347	130,000	134,550
68-4652-00-00	SOLID WASTE REV-MULTIFAMILY	44,000	44,066	44,000	21,424	44,000	45,540
68-4653-00-00	UNBILLED SOLID WASTE REVENUE	0	0	0	0	0	0
68-4654-00-00	S/W ROLL-OFF/COMPACTOR RENT	105,000	107,498	95,000	54,099	95,000	98,325
68-4655-00-00	S/W ROLL-OFF COMPACTOR DEL FEE	9,200	9,002	7,909	6,540	7,909	8,500
68-4656-00-00	S/W ROLL-OFF/COMPACTOR PU FEES	1,000,000	981,400	945,000	513,875	945,000	1,000,000
68-4660-00-00	TRANSFER STATION	287,000	330,579	250,000	209,978	250,000	258,750
68-4661-00-00	SMALL CONTAINER XPU & DEL FEES	1,559,200	1,771,303	1,600,000	873,503	1,600,000	1,656,000
68-4662-00-00	CARDBOARD COLLECTION FEES	33,000	35,974	28,875	17,606	28,875	29,886
68-4663-00-00	UHA PICKUP REVENUES	1,406	0	1,406	0	500	500
68-4665-00-00	TRASH BAG SALES REVENUE	16	17	16	64	75	50
68-4699-00-00	UB CREDIT ADJUSTMENT CLEARING	(38,760)	(41,854)	(38,000)	(25,929)	(38,000)	(38,760)
	<b>SUBTOTAL COLLECTION/DISPOSAL FEES</b>	<b>4,426,862</b>	<b>4,669,895</b>	<b>4,354,206</b>	<b>2,417,521</b>	<b>4,356,359</b>	<b>4,527,966</b>
68-4701-00-00	INTEREST REVENUE	27,000	25,969	17,500	1,292	2,000	2,000
68-4709-00-00	MISCELLANEOUS REVENUE	3,000	72,991	5,000	14,826	17,500	5,000
68-4788-00-00	PROCEEDS FROM SALE OF ASSETS	0	(90,787)	0	0	0	0
	<b>SUBTOTAL OTHER REVENUES</b>	<b>30,000</b>	<b>8,173</b>	<b>22,500</b>	<b>16,118</b>	<b>19,500</b>	<b>7,000</b>
68-4919-00-00	TRANSFER FROM COVID - 19 FUND	0	0	0	0	5,396	0
	<b>SUBTOTAL TRANSFERS</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>5,396</b>	<b>0</b>
	<b>TOTAL REVENUES</b>	<b>4,456,862</b>	<b>4,678,068</b>	<b>4,376,706</b>	<b>2,433,639</b>	<b>4,381,255</b>	<b>4,534,966</b>

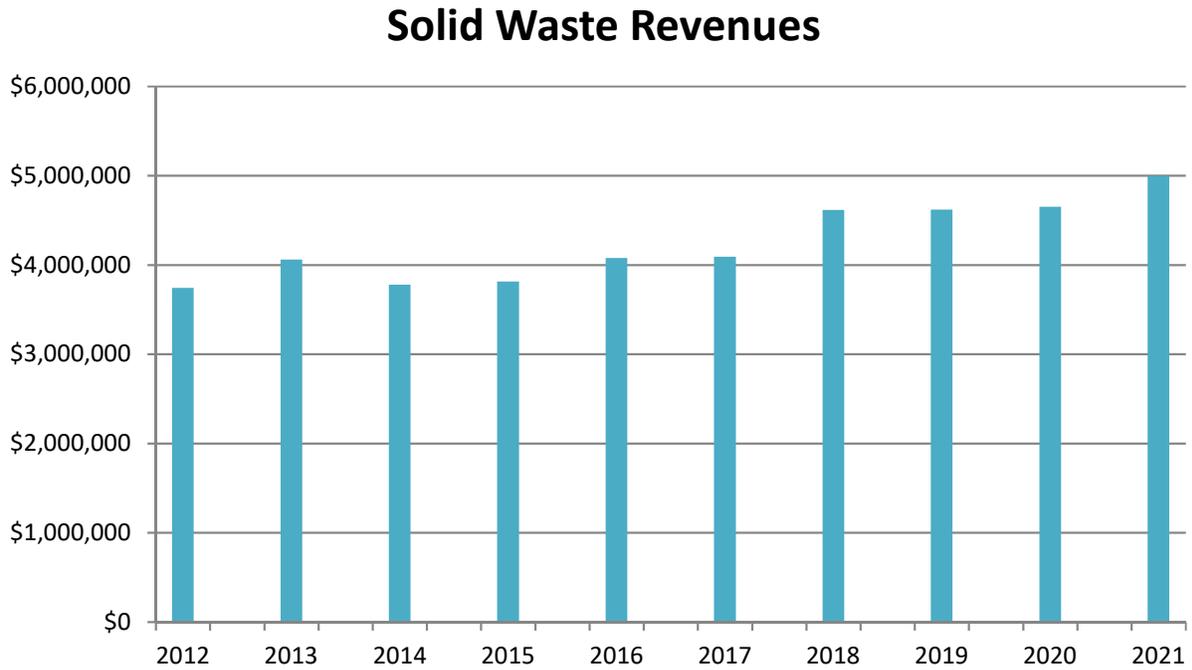
**CITY OF GAINESVILLE  
BUDGET 2021-2022  
SOLID WASTE FUND - REVENUES**



## Solid Waste Fund Revenues

### REVENUE ASSUMPTIONS

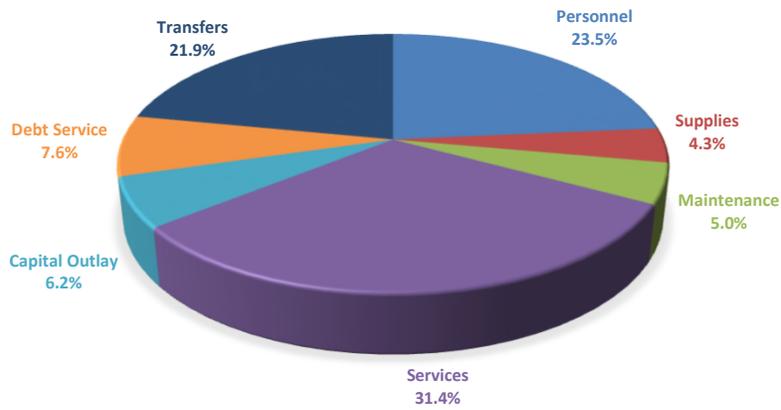
The FY 2022 Solid Waste Fund revenue budget projects revenues increasing by \$158,260 from the FY 2021 Adopted Budget primarily due to an 3.5% increase in fees. This growth has been driven by the additional use of the transfer station and an increased utilization of roll-off containers due to the increased commercial business in the area. The City's number of residential customers has remained stable.



(2021 represents preliminary unaudited numbers.)

**SOLID WASTE FUND  
EXPENSES BY TYPE & DEPARTMENT  
BUDGET 2021-2022**

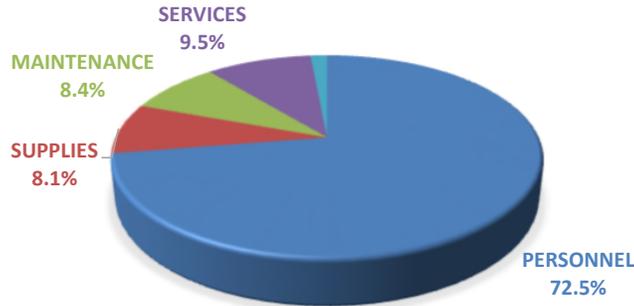
Department	Personnel	Supplies	Maintenance	Services	Minor Equip/Proj	Capital Outlay	Debt Service	Transfers	Total
Residential Collection	437,437	49,000	50,700	57,373	0	9,000	0	0	603,510
Landfill Disposal Long Haul	184,564	50,200	44,000	1,301,250	0	0	0	0	1,580,014
Commercial/Multifamily Collection	318,619	77,000	99,500	28,040	0	270,184	0	0	793,343
Transfer Station	120,375	18,300	31,100	28,607	0	0	0	0	198,382
Non-Departmental	0	0	0	0	0	0	341,346	988,936	1,330,282
<b>Totals</b>	<b>1,060,995</b>	<b>194,500</b>	<b>225,300</b>	<b>1,415,270</b>	<b>0</b>	<b>279,184</b>	<b>341,346</b>	<b>988,936</b>	<b>4,505,531</b>



**CITY OF GAINESVILLE  
BUDGET 2021-2022  
SOLID WASTE FUND RESIDENTIAL COLLECTIONS**

ACCOUNT NUMBER	DESCRIPTION	2019-20	2019-20	2020-21	2020-21	2020-21	2021-22
		REVISED BUDGET	ACTUAL	ADOPTED BUDGET	ACTUAL SIX MONTHS	REVISED BUDGET	PROPOSED BUDGET
68-5101-23-33	SALARIES	280,368	283,516	284,358	127,374	291,463	305,202
68-5106-23-33	OVERTIME	8,000	9,312	8,000	5,515	8,000	8,000
68-5107-23-33	HOLIDAY PAY	1,500	801	1,500	938	1,500	1,500
68-5110-23-33	LONGEVITY	3,960	3,960	4,260	3,600	3,600	3,900
68-5111-23-33	RETIREMENT	36,608	37,073	37,189	17,143	37,992	39,720
68-5112-23-33	FICA	22,016	21,652	23,017	9,685	22,325	24,584
68-5116-23-33	HEALTH/LIFE/CAREFLITE	39,237	38,551	43,046	18,050	41,221	43,046
68-5118-23-33	WORKER COMPENSATION	5,563	4,993	5,664	2,312	5,162	8,725
68-5119-23-33	OTHER PAYROLL EXPENSE	2,752	2,753	2,760	1,274	2,813	2,760
68-5121-23-33	ACCRUED VACATION BENEFITS	0	6,341	0	0	0	0
68-5123-23-33	ACCRUED COMP-TIME BENEFITS	0	188	0	0	0	0
	<b>SUBTOTAL SALARIES AND BENEFITS</b>	<b>400,004</b>	<b>409,139</b>	<b>409,794</b>	<b>185,890</b>	<b>414,076</b>	<b>437,437</b>
68-5201-23-33	OFFICE SUPPLIES	3,000	2,791	3,000	929	3,000	3,000
68-5202-23-33	POSTAGE	500	439	500	223	500	500
68-5204-23-33	BIND PRTING & REPRODUCTION	2,000	0	2,000	441	2,000	2,000
68-5206-23-33	FUELS OILS LUBRICANTS	40,000	43,188	40,000	19,179	40,000	40,000
68-5299-23-33	MISCELLANEOUS SUPPLIES	3,500	3,466	3,500	3,100	3,500	3,500
	<b>SUBTOTAL SUPPLIES</b>	<b>49,000</b>	<b>49,884</b>	<b>49,000</b>	<b>23,870</b>	<b>49,000</b>	<b>49,000</b>
68-5302-23-33	BUILDING MAINTENANCE	5,000	4,396	4,700	4,818	5,000	5,000
68-5304-23-33	MACHINERY & EQUIPMENT MAINT.	30,000	59,647	25,000	81,570	150,500	26,000
68-5305-23-33	VEHICLE MAINTENANCE	1,500	1,143	1,500	899	1,500	1,500
68-5309-23-33	OFFICE EQUIPMENT MAINTENANCE	1,200	1,048	1,200	437	1,200	1,200
68-5319-23-33	SOFTWARE MAINTENANCE	14,600	9,053	14,600	9,052	14,600	17,000
	<b>SUBTOTAL MAINTENANCE</b>	<b>52,300</b>	<b>75,287</b>	<b>47,000</b>	<b>96,776</b>	<b>172,800</b>	<b>50,700</b>
68-5401-23-33	COMMUNICATIONS	6,000	6,866	6,500	3,519	6,500	6,500
68-5402-23-33	DUES & SUBSCRIPTIONS	250	0	250	0	250	250
68-5403-23-33	GENERAL INSURANCE	12,000	11,646	12,600	2,928	5,900	6,033
68-5404-23-33	PROFESSIONAL FEES	3,000	372	3,000	108	3,000	3,000
68-5405-23-33	ADVERTISING	2,500	1,844	2,500	1,836	2,500	2,500
68-5406-23-33	TRAINING	0	0	550	587	1,000	1,000
68-5409-23-33	CONTRACTUAL SERVICES	12,000	6,100	6,000	0	0	0
68-5411-23-33	EQUIPMENT RENTAL	0	0	0	29,436	45,000	30,000
68-5418-23-33	AUTO ALLOWANCE	1,500	0	1,500	0	0	0
68-5440-23-33	NATURAL GAS UTILITY SERVICE	3,000	1,513	3,535	1,233	3,535	3,570
68-5455-23-33	UNIFORM PURCHASE/RENTAL	3,000	2,473	2,220	1,143	2,220	2,220
68-5460-23-33	OFFICE EQUIPMENT RENTAL	1,000	397	1,000	170	1,000	1,000
68-5499-23-33	MISCELLANEOUS SERVICES	1,300	746	1,300	0	1,300	1,300
	<b>SUBTOTAL SERVICE</b>	<b>45,550</b>	<b>31,957</b>	<b>40,955</b>	<b>40,961</b>	<b>72,205</b>	<b>57,373</b>
68-6504-23-33	MACHINERY & EQUIPMENT	0	0	332,832	0	0	9,000
	<b>SUBTOTAL MACHINERY &amp; EQUIPMENT</b>	<b>0</b>	<b>0</b>	<b>332,832</b>	<b>0</b>	<b>0</b>	<b>9,000</b>
	<b>RESIDENTIAL OPERATIONS</b>	<b>546,854</b>	<b>566,266</b>	<b>879,581</b>	<b>347,497</b>	<b>708,081</b>	<b>603,510</b>

**CITY OF GAINESVILLE  
BUDGET 2021-2022  
SOLID WASTE FUND RESIDENTIAL COLLECTIONS**



**EXPENDITURE SUMMARY**

CLASSIFICATION	2019-20	2019-20	2020-21	2020-21	2020-21	2021-22
	REVISED BUDGET	ACTUAL	ADOPTED BUDGET	ACTUAL SIX MONTHS	REVISED BUDGET	PROPOSED BUDGET
PERSONNEL	400,004	409,139	409,794	185,890	414,076	437,437
SUPPLIES	49,000	49,884	49,000	23,870	49,000	49,000
MAINTENANCE	52,300	75,287	47,000	96,776	172,800	50,700
SERVICES	45,550	31,957	40,955	40,961	72,205	57,373
CAPITAL OUTLAY	0	0	332,832	0	0	9,000
<b>TOTAL</b>	<b>546,854</b>	<b>566,266</b>	<b>879,581</b>	<b>347,497</b>	<b>708,081</b>	<b>603,510</b>

**WORKLOAD/DEMAND**

	ACTUAL 2018	ACTUAL 2019	ACTUAL 2020	ESTIMATED 2021	ESTIMATED 2022
RESIDENTIAL TONS PER YEAR	9,084	9,381	10,939	10,500	10,500

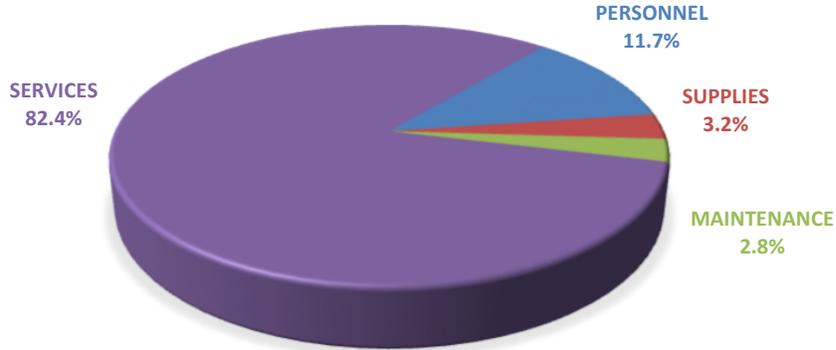
**STAFFING**

POSITION	ACTUAL 2018	ACTUAL 2019	ACTUAL 2020	BUDGETED 2021	PROPOSED 2022
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	2
MAINTENANCE WORKER II		1	1	1	1
<b>TOTAL SW COLLECTIONS-RESIDENTIAL</b>		<b>6</b>	<b>6</b>	<b>6</b>	<b>6</b>

**CITY OF GAINESVILLE  
BUDGET 2021-2022  
SOLID WASTE FUND LANDFILL DISPOSAL LONG HAUL**

<b>ACCOUNT NUMBER</b>	<b>DESCRIPTION</b>	<b>2019-20 REVISED BUDGET</b>	<b>2019-20 ACTUAL</b>	<b>2020-21 ADOPTED BUDGET</b>	<b>2020-21 ACTUAL SIX MONTHS</b>	<b>2020-21 REVISED BUDGET</b>	<b>2021-22 PROPOSED BUDGET</b>
68-5101-23-34	SALARIES	97,853	85,457	118,518	53,903	121,728	123,644
68-5106-23-34	OVERTIME	6,500	4,247	6,500	3,294	6,500	6,500
68-5107-23-34	HOLIDAY PAY	1,800	1,112	1,800	719	1,800	1,800
68-5110-23-34	LONGEVITY	180	180	300	300	300	480
68-5111-23-34	RETIREMENT	13,129	11,234	15,712	7,195	16,109	16,368
68-5112-23-34	FICA	8,110	7,033	9,725	4,278	9,745	10,130
68-5116-23-34	HEALTH/LIFE INSURANCE	13,184	6,990	21,510	9,874	22,039	21,510
68-5118-23-34	WORKER COMPENSATION	2,285	1,731	2,746	1,116	2,518	4,132
68-5121-23-34	ACCRUED VACATION BENEFITS3	0	5,758	0	0	0	0
	<b>SUBTOTAL SALARIES AND BENEFITS</b>	<b>143,041</b>	<b>123,741</b>	<b>176,811</b>	<b>80,678</b>	<b>180,739</b>	<b>184,564</b>
68-5201-23-34	OFFICE SUPPLIES	100	0	100	54	200	200
68-5206-23-34	FUELS OILS LUBRICANTS	49,000	39,566	49,000	20,652	49,000	49,000
68-5299-23-34	MISCELLANEOUS SUPPLIES	1,000	1,013	1,000	231	1,000	1,000
	<b>SUBTOTAL SUPPLIES</b>	<b>50,100</b>	<b>40,579</b>	<b>50,100</b>	<b>20,937</b>	<b>50,200</b>	<b>50,200</b>
68-5302-23-34	BUILDING MAINTENANCE	2,000	384	2,000	1,452	2,000	2,000
68-5304-23-34	MACHINERY & EQUIPMENT MAINT.	40,000	45,377	35,000	19,636	40,000	40,000
68-5305-23-34	VEHICLE MAINTENANCE	1,400	11	1,400	18	1,400	1,400
68-5399-23-34	MISCELLANEOUS MAINTENANCE	600	509	600	200	600	600
	<b>SUBTOTAL MAINTENANCE</b>	<b>44,000</b>	<b>46,280</b>	<b>39,000</b>	<b>21,306</b>	<b>44,000</b>	<b>44,000</b>
68-5401-23-34	COMMUNICATIONS	3,500	2,726	3,500	119	3,500	3,500
68-5403-23-34	GENERAL INSURANCE	6,900	6,831	7,245	7,209	14,500	15,000
68-5404-23-34	PROFESSIONAL FEES	500	511	500	496	500	500
68-5405-23-34	ADVERTISING	500	0	500	0	500	500
68-5406-23-34	TRAINING	700	565	700	856	1,000	1,000
68-5408-23-34	ELECTRIC UTILITY SERVICE	9,898	9,850	9,898	4,070	9,900	10,000
68-5409-23-34	CONTRACTUAL SERVICES	30,000	34,206	15,000	12,160	35,500	35,500
68-5455-23-34	UNIFORM PURCHASE/RENTAL	1,500	1,382	0	(10)	100	250
68-5470-23-34	LANDFILL TIPPING FEE	1,140,000	1,172,518	1,150,000	500,866	1,150,000	1,150,000
68-5490-23-34	POST CLOSURE	0	12,334	0	0	0	0
68-5499-23-34	MISCELLANEOUS SERVICES	83,000	28,388	85,000	3,078	85,000	85,000
	<b>SUBTOTAL SERVICES</b>	<b>1,276,498</b>	<b>1,269,311</b>	<b>1,272,343</b>	<b>528,843</b>	<b>1,300,500</b>	<b>1,301,250</b>
68-6504-23-34	MACHINERY & EQUIPMENT	189,803	200,768	0	0	0	0
	<b>SUBTOTAL MACHINERY AND EQUIPMENT</b>	<b>189,803</b>	<b>200,768</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
	<b>LANDFILL DISPOSAL/LONG HAUL</b>	<b>1,703,442</b>	<b>1,680,680</b>	<b>1,538,254</b>	<b>651,764</b>	<b>1,575,439</b>	<b>1,580,014</b>

**CITY OF GAINESVILLE  
BUDGET 2020-2021  
SOLID WASTE FUND LANDFILL DISPOSAL LONG HAUL**



**EXPENDITURE SUMMARY**

CLASSIFICATION	2019-20	2019-20	2020-21	2020-21	2020-21	2021-22
	REVISED	ACTUAL	ADOPTED BUDGET	ACTUAL BUDGET	REVISED BUDGET	PROPOSED BUDGET
PERSONNEL	143,041	123,741	176,811	80,678	180,739	184,564
SUPPLIES	50,100	40,579	50,100	20,937	50,200	50,200
MAINTENANCE	44,000	46,280	39,000	21,306	44,000	44,000
SERVICES	1,276,498	1,269,311	1,272,343	528,843	1,300,500	1,301,250
CAPITAL OUTLAY	189,803	200,768	0	0	0	0
<b>TOTAL</b>	<b>1,703,442</b>	<b>1,680,680</b>	<b>1,538,254</b>	<b>651,764</b>	<b>1,575,439</b>	<b>1,580,014</b>

**WORKLOAD/DEMAND**

	ACTUAL	ACTUAL	ACTUAL	ESTIMATED	ESTIMATED
	2018	2019	2020	2021	2022
TRIPS TO TASWA LANDFILL	2,037	2,142	2,142	2,762	2,762
TONS HAULED TO TASWA LANDFILL	29,229	29,018	29,018	31,370	31,370

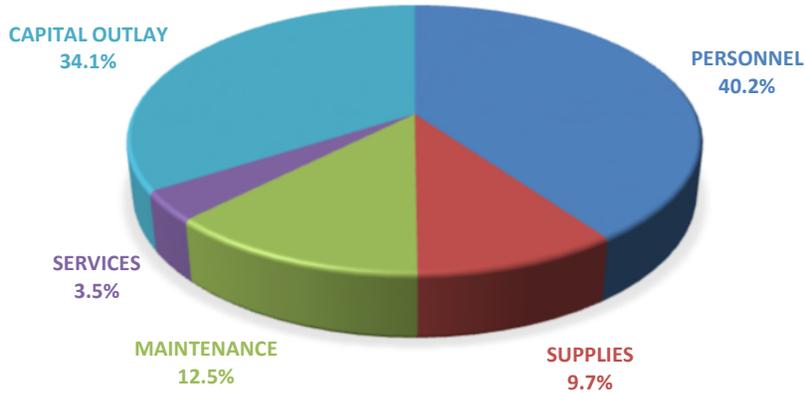
**STAFFING**

POSITION	ACTUAL	ACTUAL	ACTUAL	REVISED	PROPOSED
	2018	2019	2020	2021	2022
SW LANDFILL DISPOSAL					
HEAVY EQUIPMENT OPERATOR		2	2	2	3
<b>TOTAL SW LANDFILL DISPOSAL</b>		<b>2</b>	<b>2</b>	<b>2</b>	<b>3</b>

**CITY OF GAINESVILLE  
BUDGET 2021-2022  
SOLID WASTE FUND COMMERCIAL/MULTIFAMILY COLLECTIONS**

<b>ACCOUNT NUMBER</b>	<b>DESCRIPTION</b>	<b>2019-20 REVISED BUDGET</b>	<b>2019-20 ACTUAL</b>	<b>2020-21 ADOPTED BUDGET</b>	<b>2020-21 ACTUAL SIX MONTHS</b>	<b>2020-21 REVISED BUDGET</b>	<b>2021-22 PROPOSED BUDGET</b>
68-5101-23-37	SALARIES	195,009	189,189	200,029	85,032	198,818	212,231
68-5106-23-37	OVERTIME	13,528	9,400	12,000	6,078	12,000	12,000
68-5107-23-37	HOLIDAY PAY	3,500	4,593	3,500	3,474	5,435	3,500
68-5110-23-37	LONGEVITY	2,040	2,040	2,280	1,680	1,680	1,920
68-5111-23-37	RETIREMENT	26,162	25,063	27,014	11,898	26,937	28,385
68-5112-23-37	FICA	15,958	14,750	16,720	6,830	15,990	17,568
68-5116-23-37	HEALTH/LIFE INSURANCE	35,406	37,545	35,850	18,095	39,533	35,850
68-5118-23-37	WORKER COMPENSATION	4,470	3,823	4,721	1,840	4,203	7,165
68-5119-23-37	OTHER PAYROLL EXPENSE	748	719	750	0	0	0
68-5121-23-37	ACCRUED VACATION BENEFITS	0	142	0	0	0	0
68-5123-23-37	ACCRUED COMP-TIME BENEFITS	0	(130)	0	0	0	0
	<b>SUBTOTAL SALARIES AND BENEFITS</b>	<b>296,821</b>	<b>287,134</b>	<b>302,864</b>	<b>134,928</b>	<b>304,596</b>	<b>318,619</b>
68-5201-23-37	OFFICE SUPPLIES	500	0	500	0	500	500
68-5206-23-37	FUELS OILS LUBRICANTS	75,000	72,316	75,000	33,328	75,000	75,000
68-5299-23-37	MISCELLANEOUS SUPPLIES	1,500	2,121	1,500	768	1,500	1,500
	<b>SUBTOTAL SUPPLIES</b>	<b>77,000</b>	<b>74,437</b>	<b>77,000</b>	<b>34,097</b>	<b>77,000</b>	<b>77,000</b>
68-5304-23-37	MACHINERY & EQUIPMENT MAINT.	100,000	121,035	85,000	29,482	85,000	85,000
68-5305-23-37	VEHICLE MAINTENANCE	500	263	500	48	500	500
68-5319-23-37	SOFTWARE MAINTENANCE	13,000	8,600	13,000	0	13,000	13,000
68-5399-23-37	MISCELLANEOUS MAINTENANCE	1,000	100	1,000	0	1,000	1,000
	<b>SUBTOTAL MAINTENANCE</b>	<b>114,500</b>	<b>129,998</b>	<b>99,500</b>	<b>29,530</b>	<b>99,500</b>	<b>99,500</b>
68-5401-23-37	COMMUNICATIONS	3,100	3,638	3,100	18	3,100	3,100
68-5403-23-37	GENERAL INSURANCE	8,450	8,425	8,872	4,340	8,873	8,940
68-5404-23-37	PROFESSIONAL FEES	2,500	2,149	2,500	1,193	2,500	2,500
68-5406-23-37	TRAINING	500	0	500	471	3,000	3,000
68-5407-23-37	JUDGMENTS AND DAMAGES	1,000	84	1,000	0	1,000	1,000
68-5411-23-37	MACHINERY AND EQUIPMENT RENTAL	2,500	4,651	2,500	0	2,500	2,500
68-5455-23-37	UNIFORM PURCHASE/RENTAL	5,500	5,504	6,000	3,610	6,000	6,000
68-5499-23-37	MISCELLANEOUS SERVICES	1,000	612	1,000	0	1,000	1,000
	<b>SUBTOTAL SERVICES</b>	<b>24,550</b>	<b>25,063</b>	<b>25,472</b>	<b>9,632</b>	<b>27,973</b>	<b>28,040</b>
68-6504-23-37	MACHINERY & EQUIPMENT	0	0	0	9,964	9,964	212,303
68-6515-23-37	CARTS	17,200	16,371	16,500	0	0	18,287
68-6519-23-37	METAL REFUSE CONTAINERS	33,378	0	31,000	52,738	0	39,594
	<b>SUBTOTAL CAPITAL (OVER \$15,000)</b>	<b>50,578</b>	<b>16,371</b>	<b>47,500</b>	<b>62,702</b>	<b>9,964</b>	<b>270,184</b>
	<b>COMMERCIAL/MULTIFAMILY</b>	<b>563,449</b>	<b>533,003</b>	<b>552,336</b>	<b>270,889</b>	<b>519,033</b>	<b>793,343</b>

**CITY OF GAINESVILLE  
BUDGET 2021-2022  
SOLID WASTE FUND COMMERCIAL/MULTIFAMILY COLLECTIONS**



**EXPENDITURE SUMMARY**

CLASSIFICATION	2019-20	2019-20	2020-21	2020-21	2020-21	2021-22
	REVISED	ACTUAL	ADOPTED BUDGET	ACTUAL	REVISED BUDGET	PROPOSED BUDGET
PERSONNEL	296,821	287,134	302,864	134,928	304,596	318,619
SUPPLIES	77,000	74,437	77,000	34,097	77,000	77,000
MAINTENANCE	114,500	129,998	99,500	29,530	99,500	99,500
SERVICES	24,550	25,063	25,472	9,632	27,973	28,040
CAPITAL OUTLAY	50,578	16,371	47,500	62,702	9,964	270,184
<b>TOTAL</b>	<b>563,449</b>	<b>533,003</b>	<b>552,336</b>	<b>270,889</b>	<b>519,033</b>	<b>793,343</b>

**WORKLOAD/DEMAND**

	ACTUAL 2018	ACTUAL 2019	ACTUAL 2020	ESTIMATED 2021	ESTIMATED 2022
COMMERCIAL TONS PER YEAR	19,280	20,157	19,302	20,268	20,266
ROLL-OFF CUSTOMERS	229	228	224	230	230

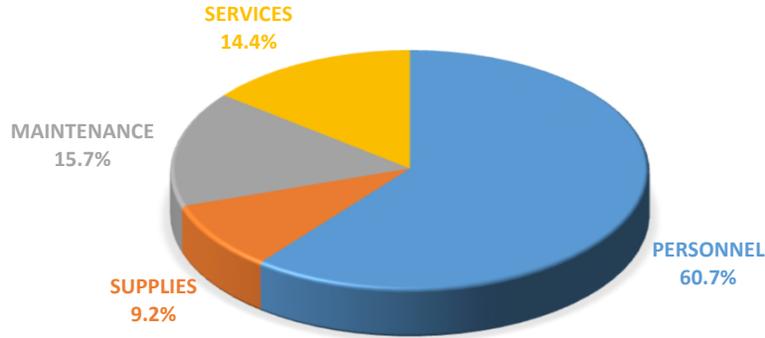
**STAFFING**

POSITION	ACTUAL 2018	ACTUAL 2019	ACTUAL 2020	BUDGETED 2021	PROPOSED 2022
SW COLLECTIONS COMMERCIAL					
CREW LEADER	0	0	0	0	0
HEAVY EQUIPMENT OPERATOR	5	5	5	5	5
<b>TOTAL SW COLLECTIONS COMMERCIAL</b>	<b>5</b>	<b>5</b>	<b>5</b>	<b>5</b>	<b>5</b>

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

<b>ACCOUNT NUMBER</b>	<b>DESCRIPTION</b>	<b>2019-20 REVISED BUDGET</b>	<b>2019-20 ACTUAL</b>	<b>2020-21 ADOPTED BUDGET</b>	<b>2020-21 ACTUAL SIX MONTHS</b>	<b>2020-21 REVISED BUDGET</b>	<b>2021-22 PROPOSED BUDGET</b>
68-5101-23-38	SALARIES	74,659	75,588	82,213	34,776	76,585	78,026
68-5106-23-38	OVERTIME	5,000	2,599	5,000	1,219	5,000	5,000
68-5107-23-38	HOLIDAY PAY	540	656	540	415	540	540
68-5110-23-38	LONGEVITY	1,800	1,800	1,860	1,800	1,800	1,800
68-5111-23-38	RETIREMENT	10,214	10,046	11,169	4,766	10,468	10,644
68-5112-23-38	FICA	6,289	6,078	6,913	2,915	6,438	6,588
68-5116-23-38	HEALTH/LIFE INSURANCE	12,549	12,324	14,340	6,415	13,392	14,340
68-5118-23-38	WORKER COMPENSATION	1,959	1,716	1,952	747	1,640	2,687
68-5119-23-38	OTHER PAYROLL EXPENSE	748	748	750	346	764	750
68-5121-23-38	ACCRUED VACATION BENEFITS3	0	(2,005)	0	0	0	0
68-5123-23-38	ACCRUED COMP-TIME BENEFITS	0	(181)	0	0	0	0
	<b>SUBTOTAL SALARIES AND BENEFITS</b>	<b>113,758</b>	<b>109,369</b>	<b>124,737</b>	<b>53,397</b>	<b>116,627</b>	<b>120,375</b>
68-5201-23-38	OFFICE SUPPLIES	1,000	355	1,000	248	1,000	1,000
68-5202-23-38	POSTAGE	300	0	300	0	300	300
68-5206-23-38	FUELS OILS LUBRICANTS	15,000	13,206	15,000	7,780	15,000	15,000
68-5299-23-38	MISCELLANEOUS SUPPLIES	1,500	1,347	1,500	1,263	2,000	2,000
	<b>SUBTOTAL SUPPLIES</b>	<b>17,800</b>	<b>14,908</b>	<b>17,800</b>	<b>9,292</b>	<b>18,300</b>	<b>18,300</b>
68-5302-23-38	BUILDING MAINTENANCE	5,500	4,316	4,000	0	4,000	4,000
68-5304-23-38	MACHINERY & EQUIPMENT MAINT.	15,000	21,752	15,000	55,104	125,000	25,000
68-5305-23-38	VEHICLE MAINTENANCE	600	47	600	28	600	600
68-5399-23-38	MISCELLANEOUS MAINTENANCE	2,500	1,505	1,500	600	1,500	1,500
	<b>SUBTOTAL MAINTENANCE</b>	<b>23,600</b>	<b>27,619</b>	<b>21,100</b>	<b>55,732</b>	<b>131,100</b>	<b>31,100</b>
68-5401-23-38	COMMUNICATIONS	500	33	500	0	500	500
68-5403-23-38	GENERAL INSURANCE	3,600	3,535	3,780	1,519	3,780	3,780
68-5404-23-38	PROFESSIONAL FEES	1,000	236	1,000	181	1,000	1,000
68-5406-23-38	TRAINING	1,000	200	1,000	2,830	1,000	1,000
68-5408-23-38	ELECTRIC UTILITY SERVICE	1,800	725	1,620	324	1,620	1,620
68-5441-23-38	SOLID WASTE UTILITY SERVICE	1,900	1,711	1,957	856	68	1,957
68-5442-23-38	WATER/SEWER UTILITY SERVICE	3,000	2,376	3,000	1,198	3,000	3,000
68-5446-23-38	STORMWATER UTILITY FEES	12,900	12,894	12,900	6,447	13,000	13,000
68-5499-23-38	MISCELLANEOUS SERVICES	2,750	3,613	2,750	1,870	2,750	2,750
	<b>SUBTOTAL SERVICES</b>	<b>28,450</b>	<b>25,323</b>	<b>28,507</b>	<b>15,225</b>	<b>26,718</b>	<b>28,607</b>
	<b>TRANSFER STATION</b>	<b>183,608</b>	<b>177,220</b>	<b>192,144</b>	<b>133,646</b>	<b>292,745</b>	<b>198,382</b>

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



**EXPENDITURE SUMMARY**

CLASSIFICATION	2019-20	2019-20	2020-21	2020-21	2020-21	2021-22
	REVISED	ACTUAL	ADOPTED BUDGET	ACTUAL	REVISED BUDGET	PROPOSED BUDGET
PERSONNEL	113,758	109,369	124,737	53,397	116,627	120,375
SUPPLIES	17,800	14,908	17,800	9,292	18,300	18,300
MAINTENANCE	23,600	27,619	21,100	55,732	131,100	31,100
SERVICES	28,450	25,323	28,507	15,225	26,718	28,607
<b>TOTAL</b>	<b>183,608</b>	<b>177,220</b>	<b>192,144</b>	<b>133,646</b>	<b>292,745</b>	<b>198,382</b>

**WORKLOAD/DEMAND**

	ACTUAL 2018	ACTUAL 2019	ACTUAL 2020	ESTIMATED 2021	ESTIMATED 2022
TRUCKS LOADED PER YEAR	1,323	1,523	1,633	1,600	1,600

**STAFFING**

POSITION	ACTUAL 2018	ACTUAL 2019	ACTUAL 2020	ADOPTED 2021	ADOPTED 2022
SW TRANSFER STATION					
TRANSFER STATION ATTENDANT		1	1	1	1
TRANSFER STATION ATTENDANT/CUSTODIAN		1	1	1	1
<b>TOTAL SW TRANSFER STATION</b>		<b>2</b>	<b>2</b>	<b>2</b>	<b>2</b>

**CITY OF GAINESVILLE  
BUDGET 2021-2022  
SOLID WASTE FUND NON-DEPARTMENTAL**

<b>ACCOUNT NUMBER</b>	<b>DESCRIPTION</b>	<b>2019-20 REVISED BUDGET</b>	<b>2019-20 ACTUAL</b>	<b>2020-21 ADOPTED BUDGET</b>	<b>2020-21 ACTUAL SIX MONTHS</b>	<b>2020-21 REVISED BUDGET</b>	<b>2021-22 PROPOSED BUDGET</b>
68-5701-50-99	TRANSFER TO GENERAL FUND	765,131	765,131	765,131	382,566	765,131	765,131
68-5701-50-99-STREET	TRANSFER-GENERAL FUND-STR RENT	223,805	223,805	223,805	111,903	223,805	223,805
68-5769-50-99	TRANSFER TO FUND 69	0	107,800	0	0	0	0
	<b>SUBTOTAL TRANSFERS OUT</b>	<b>988,936</b>	<b>1,096,736</b>	<b>988,936</b>	<b>494,468</b>	<b>988,936</b>	<b>988,936</b>
68-5475-99-99	2014 GEN OBLIG REFUNDING	72,780	72,780	0	0	0	0
68-5477-99-99	DEBT EXP 2016 REFUNDING	127,858	127,858	107,461	103,333	107,461	107,413
68-5482-99-99	2018 CO	218,934	218,934	235,808	187,954	235,808	233,933
	<b>SUBTOTAL DEBT</b>	<b>419,572</b>	<b>419,573</b>	<b>343,269</b>	<b>291,287</b>	<b>343,269</b>	<b>341,346</b>
	<b>SOLID WASTE NON-DEPARTMENTAL</b>	<b>1,408,508</b>	<b>1,516,309</b>	<b>1,332,205</b>	<b>785,755</b>	<b>1,332,205</b>	<b>1,330,282</b>

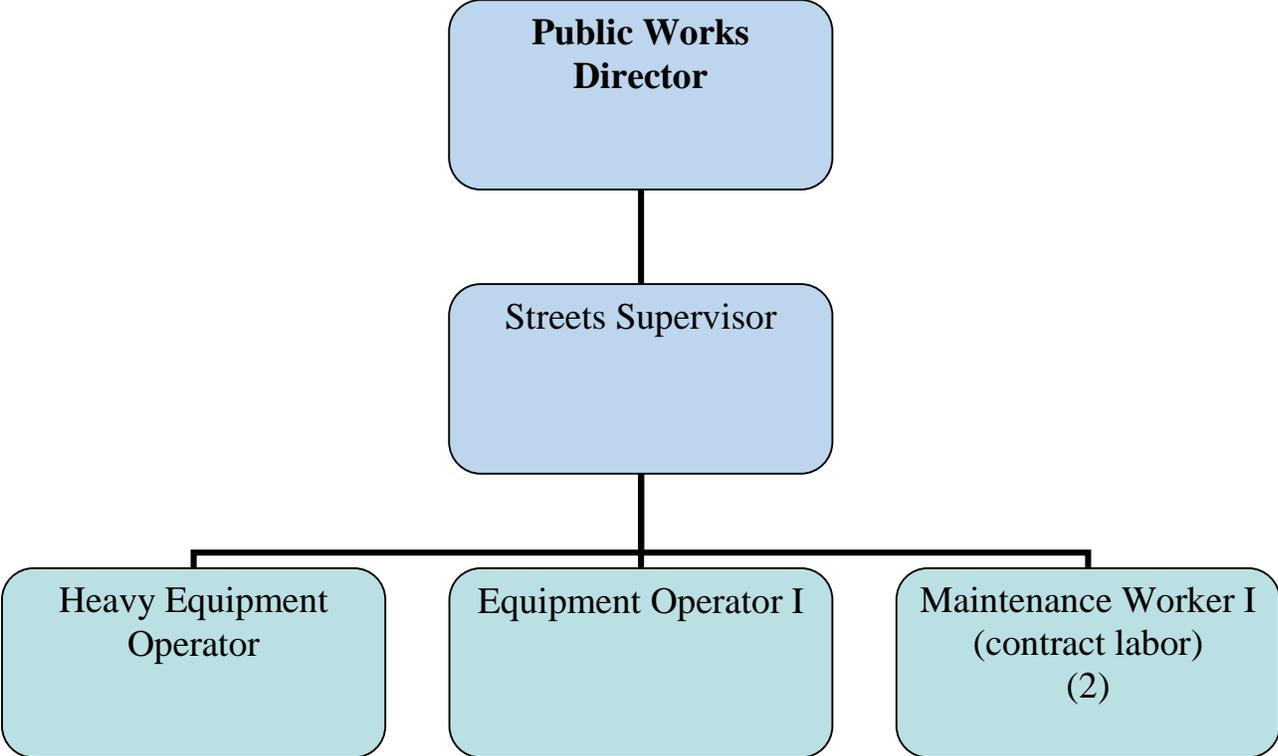


## **STORMWATER UTILITY FUND**

The Stormwater Utility Fund accounts for revenues and expenses of the City's stormwater drainage activities. The fund is financed through drainage fees for the City providing drainage and for future drainage system construction by the City.

**Public Works**  
(Stormwater Drainage)

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**Public Works-Stormwater Utility Fund**

**Fund: 67**  
**General Fund: 01**  
**Department Code: 16**  
**Program Code: 36**

**Mission:**

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

**Vision:**

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

**Department Description:**

The Storm Water Division provides maintenance for the City’s storm drainage system, which includes bridges, inlet cleaning, and ditch grading and cleaning. The department also maintains drainage for streets and right-of-way, mowing right-of-ways, drainage channels, and detention ponds. The division maintains approximately 80 miles of curb and gutters, 10 miles of storm pipe, and 3.5 miles of channel.

**Accomplishments:**

- Replaced Valley Gutters throughout the city
- Completed SUMP I (Culberson)
- Completed O’Neal Street Overlay, curb and gutter replacement.
- Completed Flood Protection Plan Study.
- Completed Update of the Drainage Design Criteria.
- Completed SUMP Plan Updates.

**Departmental Performance Measures:**

- Respond to complaints within one day.

	<b>Actual 2018</b>	<b>Actual 2019</b>	<b>Actual 2020</b>	<b>Estimated 2021</b>	<b>Budget 2022</b>
Maintain 70% of drainage ditches / creeks	70%	70%	70%	70%	70%

**Major Goals for Fiscal Year 2021-2022:**

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

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

**Objectives for Goal 2:**

- 2.4 Complete construction of Woods Street.
- 2.5 Engineer the reconstruction of Modrall (R006 - Red River & Lindsay), Field (part R146 - Potter and Perry) and Wine (R100 – Broadway & Garnett).
- 2.6 Seal streets that are identified in G2 (central portion of the City) and G3 (southern portion of the City).
- 2.7 Mill and overlay Bonner, Quail Run, Fox Hollow & Dove (N04); Aspen, Maplewood, & Cypress (N33 & N39); and Locust & Morningside (N18).
- 2.8 Abandon Cole Street Lift Station.
- 2.9 Design and begin construction on tertiary disc filter treatment and ultraviolet disinfection at the wastewater treatment plant.
- 2.10 Replace water valve on Hillcrest and install phase one of the 12” water line on Bonner Road (see Goal 6.2).

**CITY OF GAINESVILLE  
BUDGET 2021-2022  
STORMWATER UTILITY FUND SUMMARY**

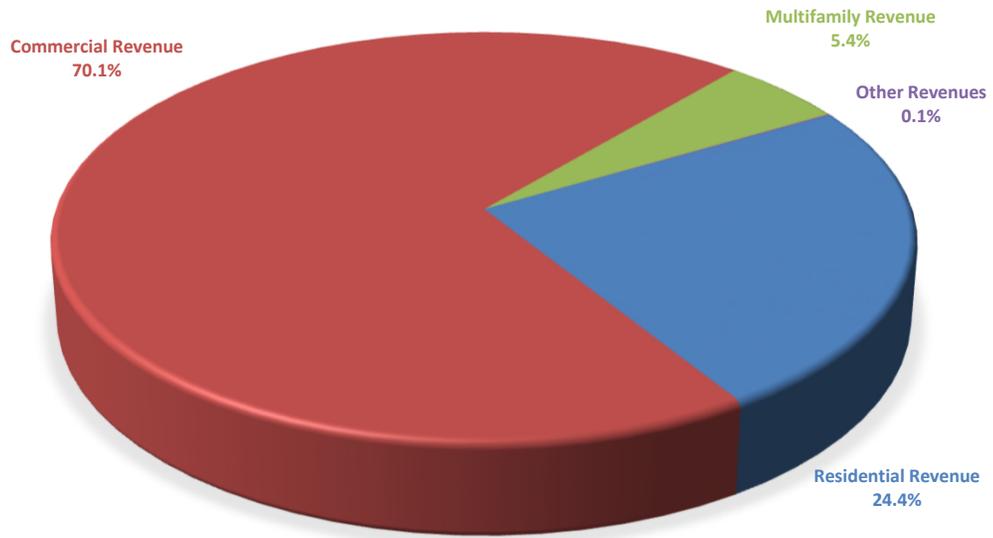
	<b>2019-20 REVISED BUDGET</b>	<b>2019-20 ACTUAL</b>	<b>2020-21 ADOPTED BUDGET</b>	<b>2020-21 ACTUAL SIX MONTHS</b>	<b>2020-21 REVISED BUDGET</b>	<b>2021-22 PROPOSED BUDGET</b>
BEGINNING BALANCE OCTOBER 1	13,089,882	13,089,882	13,289,313	13,289,313	13,289,313	13,316,514
REVENUES	1,238,065	1,370,797	1,206,279	719,489	1,231,279	1,334,523
<b>TOTAL FUNDS AVAILABLE</b>	<b>14,327,947</b>	<b>14,460,679</b>	<b>14,495,592</b>	<b>14,008,802</b>	<b>14,520,592</b>	<b>14,651,037</b>
EXPENDITURES						
OPERATIONS	341,543	176,293	380,284	58,242	381,674	342,889
NON-DEPARTMENTAL	843,628	977,498	822,404	674,224	822,404	923,447
<b>TOTAL EXPENDITURES</b>	<b>1,185,171</b>	<b>1,153,791</b>	<b>1,202,688</b>	<b>732,465</b>	<b>1,204,078</b>	<b>1,266,336</b>
ENDING BALANCE SEPTEMBER 30	13,142,776	13,306,888	13,292,904	13,276,337	13,316,514	13,384,701
INCREASE(DECREASE) IN FUND BALANCE	52,894	217,006	3,591	(12,976)	27,201	68,187

Note: Beginning October FY 2021 Fund Balance ties to FY 20 Audited Financials

**CITY OF GAINESVILLE  
BUDGET 2021-2022  
STORMWATER UTILITY FUND REVENUES**

ACCOUNT NUMBER	DESCRIPTION	2019-20 REVISED BUDGET	2019-20 ACTUAL	2020-21 ADOPTED BUDGET	2020-21 ACTUAL SIX MONTHS	2020-21 REVISED BUDGET	2021-22 PROPOSED BUDGET
67-4630-00-00	RESIDENTIAL STORMWTR REVENUE	231,000	232,940	231,000	118,051	231,000	232,000
67-4631-00-00	COMMERCIAL STORMWTR REVENUE	660,000	683,682	650,000	345,233	680,000	680,000
67-4632-00-00	MULTIFAMILY STORMWTR REVENUE	51,000	51,216	51,000	25,549	51,000	51,000
67-4633-00-00	UNBILLED STRMWTR UTIL REVENUE	0	468	0	0	0	0
67-4699-00-00	UB CREDIT ADJUSTMENT CLEARING	(8,400)	(8,787)	(15,000)	(6,956)	(15,000)	(15,000)
	SUBTOTAL UTILITY REVENUES	933,600	959,519	917,000	481,877	947,000	948,000
67-4701-00-00	INTEREST REVENUE	8,500	6,049	6,000	465	1,000	1,000
67-4804-00-00	FEMA GRANT REVENUE	0	8,726	0	0	0	0
67-4930-00-00	TRANSFER FROM DEBT SVC FUND	295,965	396,504	283,279	237,148	283,279	385,523
	SUBTOTAL TRANSFER/OTHER REVENUES	304,465	411,278	289,279	237,613	284,279	386,523
	TOTAL STORMWATER FUND REVENUES	1,238,065	1,370,797	1,206,279	719,489	1,231,279	1,334,523

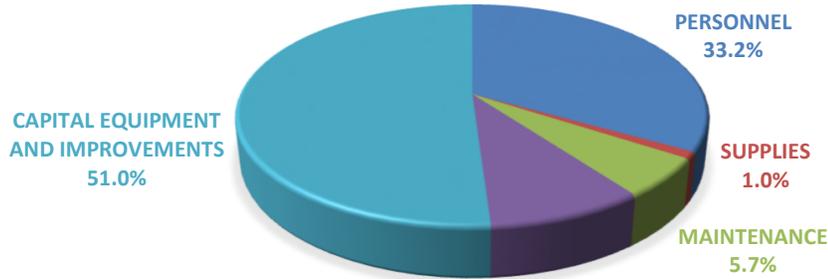
CITY OF GAINESVILLE  
BUDGET 2021-2022  
STORMWATER UTILITY FUND REVENUES



**CITY OF GAINESVILLE  
BUDGET 2021-2022  
STORMWATER UTILITY FUND**

ACCOUNT NUMBER	DESCRIPTION	2019-20	2019-20	2020-21	2020-21	2020-21	2021-22
		REVISED BUDGET	ACTUAL	ADOPTED BUDGET	ACTUAL SIX MONTHS	REVISED BUDGET	PROPOSED BUDGET
67-5101-16-36	SALARIES	78,626	78,344	73,091	32,292	73,899	78,093
67-5106-16-36	OVERTIME	2,848	1,555	2,500	417	2,500	2,500
67-5107-16-36	HOLIDAY PAY	251	251	189	0	189	189
67-5110-16-36	LONGEVITY	0	0	120	60	60	180
67-5111-16-36	RETIREMENT	10,084	9,890	9,381	4,050	9,474	10,007
67-5112-16-36	FICA	6,163	6,023	5,806	2,483	5,833	6,194
67-5114-16-36	UNEMPLOYMENT BENEFITS EXPENSE	0	262	0	0	0	0
67-5116-16-36	HEALTH/LIFE INSURANCE	12,027	10,734	14,340	6,984	15,094	14,340
67-5118-16-36	WORKER'S COMP	1,434	862	1,632	597	1,400	2,372
67-5121-16-36	ACCRUED VACATION BENEFITS	0	1,571	0	0	0	0
67-5123-16-36	ACCRUED COMP-TIME BENEFITS	0	416	0	0	0	0
	<b>SUBTOTAL SALARIES AND BENEFITS</b>	<b>111,433</b>	<b>109,907</b>	<b>107,059</b>	<b>46,884</b>	<b>108,449</b>	<b>113,875</b>
67-5201-16-36	OFFICE SUPPLIES	800	671	800	10	800	800
67-5207-16-36	SMALL TOOLS & EQUIPMENTS	800	277	800	0	800	800
67-5209-16-36	CHEMICAL AND MEDICAL SUPPLIES	500	200	500	0	500	500
67-5221-16-36	SAFETY SUPPLIES	750	518	750	278	750	750
67-5299-16-36	MISCELLANEOUS SUPPLIES	500	243	500	251	500	500
	<b>SUBTOTAL SUPPLIES</b>	<b>3,350</b>	<b>1,910</b>	<b>3,350</b>	<b>539</b>	<b>3,350</b>	<b>3,350</b>
67-5304-16-36	MAINTENANCE MACHINERY/EQUIPT.	2,400	1,053	2,400	0	2,400	2,400
67-5305-16-36	VEHICLE MAINTENANCE	1,000	400	1,000	0	1,000	1,000
67-5320-16-36	STORMWATER DRAINAGEWAY MAINT.	16,000	8,703	16,000	5,470	16,000	16,000
	<b>SUBTOTAL MAINTENANCE</b>	<b>19,400</b>	<b>10,156</b>	<b>19,400</b>	<b>5,470</b>	<b>19,400</b>	<b>19,400</b>
67-5403-16-36	GENERAL INSURANCE	5,500	5,285	5,775	2,551	5,775	6,064
67-5404-16-36	PROFESSIONAL FEES	20,000	2,396	20,000	286	20,000	5,500
67-5406-16-36	TRAINING	500	125	500	37	500	500
67-5409-16-36	CONTRACTUAL SERVICES	1,160	1,160	14,000	0	14,000	14,000
67-5455-16-36	UNIFORM PURCHASE/RENTAL	1,000	743	1,000	388	1,000	1,000
67-5499-16-36	MISCELLANEOUS SERVICES	4,200	4,200	4,200	0	4,200	4,200
	<b>SUBTOTAL SERVICES</b>	<b>32,360</b>	<b>13,908</b>	<b>45,475</b>	<b>3,262</b>	<b>45,475</b>	<b>31,264</b>
67-6504-16-36	MACHINERY & EQUIPMENT	0	0	155,000	0	155,000	125,000
67-6520-16-36	STORMWATER DRAINAGEWAY IMPROVE	175,000	40,413	50,000	2,088	50,000	50,000
	<b>SUBTOTAL CAPITAL</b>	<b>175,000</b>	<b>40,413</b>	<b>205,000</b>	<b>2,088</b>	<b>205,000</b>	<b>175,000</b>
	<b>STORMWATER OPERATIONS</b>	<b>341,543</b>	<b>176,293</b>	<b>380,284</b>	<b>58,242</b>	<b>381,674</b>	<b>342,889</b>

**CITY OF GAINESVILLE  
BUDGET 2021-2022  
STORMWATER UTILITY FUND**



**EXPENDITURE SUMMARY**

CLASSIFICATION	2019-20	2019-20	2020-21	2020-21	2020-21	2021-22
	REVISED	ACTUAL	ADOPTED BUDGET	SIX MONTHS ACTUAL	REVISED BUDGET	PROPOSED BUDGET
PERSONNEL	111,433	109,907	107,059	46,884	108,449	113,875
SUPPLIES	3,350	1,910	3,350	539	3,350	3,350
MAINTENANCE	19,400	10,156	19,400	5,470	19,400	19,400
SERVICES	32,360	13,908	45,475	3,262	45,475	31,264
CAPITAL EQUIPMENT AND IMPROVEMENTS	175,000	40,413	205,000	2,088	205,000	175,000
<b>TOTAL</b>	<b>341,543</b>	<b>176,293</b>	<b>380,284</b>	<b>58,242</b>	<b>381,674</b>	<b>342,889</b>

**WORKLOAD/DEMAND**

	ACTUAL	ACTUAL	ACTUAL	BUDGETED	PROPOSED
	2018	2019	2020	2021	2022
INLET BOXES CLEANED/CHECKED	275	181	385	400	400

**STAFFING**

STAFF	ACTUAL	ACTUAL	ACTUAL	BUDGETED	PROPOSED
	2018	2019	2020	2021	2022
STORM WATER DRAINAGE					
HEAVY EQUIPMENT OPERATOR		1	1	1	1
EQUIPMENT OPERATOR I		1	1	1	1
<b>TOTAL STORM WATER DRAINAGE</b>		<b>2</b>	<b>2</b>	<b>2</b>	<b>2</b>

**CITY OF GAINESVILLE  
BUDGET 2021-2022  
STORMWATER UTILITY FUND NON-DEPARTMENTAL**

<b>ACCOUNT NUMBER</b>	<b>DESCRIPTION</b>	<b>2019-20 REVISED BUDGET</b>	<b>2019-20 ACTUAL</b>	<b>2020-21 ADOPTED BUDGET</b>	<b>2020-21 ACTUAL SIX MONTHS</b>	<b>2020-21 REVISED BUDGET</b>	<b>2021-22 PROPOSED BUDGET</b>
67-5701-50-99	TRANSFER TO GENERAL FUND	208,201	208,201	208,201	104,100	208,201	208,201
67-5730-50-99	TRANSFER TO DEBT SERVICE	150,248	150,228	151,917	151,917	151,917	151,465
67-5754-50-99	TRANSFER TO FUND 54	0	30,000	0	0	0	0
	<b>TOTAL TRANSFERS OUT</b>	<b>358,449</b>	<b>388,429</b>	<b>360,118</b>	<b>256,017</b>	<b>360,118</b>	<b>359,666</b>
67-5454-99-99	2020 GENERAL OBLIGATION DEBT	1,380	1,380	90,946	87,007	90,946	90,112
67-5469-99-99	DEBT EXPENSE 2010 CO	101,019	101,019	0	0	0	0
67-5472-99-99	2012 REFUNDING GO'S	23,772	23,772	24,224	23,310	24,224	23,780
67-5473-99-99	2012 CO'S	109,085	109,084	107,352	92,561	107,352	108,535
67-5477-99-99	DEBT EXP 2016 REFUNDING	73,240	177,131	61,556	59,192	61,556	164,248
67-5478-99-99	2014 GO DEBT	84,481	84,481	84,981	68,628	84,981	84,156
67-5481-99-99	2017 REFUNDING GO'S	92,202	92,202	93,227	87,508	93,227	92,950
	<b>TOTAL DEBT SERVICE</b>	<b>485,179</b>	<b>589,069</b>	<b>462,286</b>	<b>418,206</b>	<b>462,286</b>	<b>563,781</b>
	<b>TOTAL NON-DEPARTMENTAL</b>	<b>843,628</b>	<b>977,498</b>	<b>822,404</b>	<b>674,224</b>	<b>822,404</b>	<b>923,447</b>

Note: The Transfer to Debt Service Fund is to cover the Stormwater related debt payments paid in Debt Service Fund.



## **DEBT**

The Debt Service Fund is used to account for revenues designated for debt retirement only. Expenditures are legally restricted for payment of principal and interest on general obligations or tax-supported debt and financed through ad valorem taxes.

**CITY OF GAINESVILLE  
BUDGET 2021-2022  
GENERAL OBLIGATION I & S FUND**

ACCOUNT NUMBER	DESCRIPTION	2019-20 REVISED BUDGET	2019-20 ACTUAL	2020-21 ADOPTED BUDGET	2020-21 ACTUAL SIX MONTHS	2020-21 REVISED BUDGET	2021-22 PROPOSED BUDGET
	BEGINNING BALANCE OCTOBER 1	1,531,813	1,531,813	1,602,220	1,602,220	1,602,220	1,560,584
<b>REVENUES</b>							
30-4001-00-00	CURRENT TAXES RESOLVED	2,340,000	2,381,437	2,109,987	2,141,441	2,150,000	2,128,727
30-4002-00-00	DELINQUENT TAXES RESOLVED	27,000	32,594	23,783	12,336	23,783	23,383
30-4003-00-00	PENALTY AND INTEREST	16,000	24,291	15,000	9,114	15,000	19,000
	<b>SUBTOTAL TAX REVENUES</b>	<b>2,383,000</b>	<b>2,438,322</b>	<b>2,148,770</b>	<b>2,162,890</b>	<b>2,188,783</b>	<b>2,171,110</b>
30-4701-00-00	INTEREST REVENUE	27,000	16,426	25,000	844	1,500	1,500
30-4715-00-00	DEVELOPMENT FEE-CEMETARY-DIV27	15,000	18,545	15,000	12,304	15,000	18,000
	<b>SUBTOTAL OTHER REVENUES</b>	<b>42,000</b>	<b>34,971</b>	<b>40,000</b>	<b>13,148</b>	<b>16,500</b>	<b>19,500</b>
30-4967-00-00	TRANSFER FROM STRMWTR UTILITY	150,248	150,228	151,917	75,959	151,917	151,465
	<b>SUBTOTAL TRANSFERS IN</b>	<b>150,248</b>	<b>150,228</b>	<b>151,917</b>	<b>75,959</b>	<b>151,917</b>	<b>151,465</b>
	<b>TOTAL REVENUES</b>	<b>2,575,248</b>	<b>2,623,521</b>	<b>2,340,687</b>	<b>2,251,997</b>	<b>2,357,200</b>	<b>2,342,075</b>
	<b>TOTAL FUNDS AVAILABLE</b>	<b>4,107,061</b>	<b>4,155,334</b>	<b>3,942,907</b>	<b>3,854,217</b>	<b>3,959,420</b>	<b>3,902,659</b>
<b>EXPENDITURES</b>							
30-5404-13-10	PROFESSIONAL FEES	12,000	7,500	12,000	6,500	12,000	12,500
30-5454-13-10	20 GENERAL OBLIGATION REF	2,141	2,141	141,124	135,011	141,124	139,828
30-5465-13-10	2010 CERT. OF OBLIGATION	156,754	156,754	0	0	0	0
30-5472-13-10	2012 REFUNDING GO'S	110,228	110,228	112,326	108,090	112,326	110,270
30-5473-13-10	2012 CO'S	59,501	59,501	58,556	50,488	58,556	59,201
30-5476-13-10	2014 GEN OBLIG REFUNDING	59,106	59,106	0	0	0	0
30-5477-13-10	2014 GEN OBLIGA BONDS	131,791	131,791	132,571	107,060	132,571	131,284
30-5479-13-10	2016 GO REFUNDING AND IMPROVMT	966,676	766,598	867,499	780,693	867,499	666,825
30-5481-13-10	2017 REF GO'S	150,248	150,248	151,917	142,598	151,917	151,465
30-5482-13-10	2018 CO DEBT	256,906	256,906	276,707	220,553	276,707	274,507
30-5499-13-10	MISCELLANEOUS SERVICES	109,000	87,907	110,000	73,388	110,000	119,663
	<b>SUBTOTAL DEBT SERVICE</b>	<b>2,014,351</b>	<b>1,788,680</b>	<b>1,862,700</b>	<b>1,624,380</b>	<b>1,862,700</b>	<b>1,665,543</b>
30-5723-50-99	TRANSFER TO GOLF FUND	8,610	8,611	6,921	6,656	6,921	6,918
30-5760-50-99	TRANSFER TO UTILITY FUND	243,209	336,295	233,189	124,068	233,189	326,673
30-5761-50-99	TRANSFER TO AIRPORT FUND	23,025	23,024	12,747	12,257	12,747	12,741
30-5767-50-99	TRANSFER TO STORMWATER FUND	295,965	396,504	283,279	161,189	283,279	385,523
	<b>SUBTOTAL TRANSFERS OUT</b>	<b>570,809</b>	<b>764,433</b>	<b>536,136</b>	<b>304,170</b>	<b>536,136</b>	<b>731,855</b>
	<b>TOTAL EXPENDITURES</b>	<b>2,585,160</b>	<b>2,553,113</b>	<b>2,398,836</b>	<b>1,928,550</b>	<b>2,398,836</b>	<b>2,397,398</b>
	ENDING BALANCE SEPTEMBER 30	1,521,901	1,602,220	1,544,071	1,925,667	1,560,584	1,505,261
	INCREASE/DECREASE	(9,912)	70,408	(58,149)	323,447	(41,636)	(55,323)

## **BONDED DEBT**

The cost of acquisition for large capital items and the construction of infrastructure sometimes exceed the amount of funding available from operating revenues and resources. When this occurs, the City may issue long-term debt obligations, typically bonds and certificates of obligation. These issues require greater legal formality than bank loans and some may also require voter approval.

### **TYPES OF DEBT**

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The City of Gainesville has three types of debt outstanding.

**General Obligation Debt** is payable from the levy and collection of a direct and continuing ad valorem tax, within the limits prescribed by law, on all taxable property located within the City.

**Certificate of Obligation Debt** is payable from the levy and collection of a direct and continuing ad valorem tax, within the limits prescribed by law, on all taxable property located within the City.

**Contract Revenue Bond Debt** is payable from operating revenues from the Water and Sewer Fund.

A schedule of outstanding debt issues and debt service requirements appears in this section.

### **DEBT LIMIT**

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No direct funded debt limitation is imposed on the City under current State law or the City Charter. Article XI, Section 5, of the Texas constitution is applicable to the City, and limits its maximum ad valorem rate to \$2.50 per \$100 of assessed valuation for all City purposes.

### **DEBT RATINGS**

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

Standard & Poor Rating:        AA-        noted strong management, very strong budget flexibility and strong Liquidity. Affirmed its 'AA-' underlying rating and stable outlook on the city's existing general obligation (GO) debt.

Moody's Investor Service        Aa3        The Aa3 rating reflects the city's strong financial position and moderately sized tax base. The rating also incorporates a below average socioeconomic profile and average debt burden.

**City of Gainesville  
Budget 2021-2022  
Schedule of Indebtedness**

**2012 General Obligation Refunding Bonds**

Refunding the 2002 GO's and 2003 CO's

**Distribution by Fund**

General Long Term Debt	\$2,422,557	82.26%	\$110,269.53
Stormwater Utility Fund	\$522,443	17.74%	\$23,780.47
Total Issue	\$2,945,000	100.00%	\$134,050.00

<b>Fiscal Year</b>		<b>Principal</b>	<b>Interest</b>	<b>Fiscal Total</b>
2021-22	02/15/2022	\$125,000	\$5,150	
	08/15/2022		\$3,900	\$134,050
2022-23	02/15/2023	\$125,000	\$3,900	
	08/15/2023		\$2,025	\$130,925
2023-24	02/15/2024	\$135,000	\$2,025	
	08/15/2024			\$137,025
Subtotal		<u>\$385,000</u>	<u>\$17,000</u>	<u>\$402,000</u>

**City of Gainesville**  
**Budget 2021-2022**  
**Schedule of Indebtedness**  
**General Obligation Debt**  
**(continued)**

**2012 Certificates of Obligation Bonds**

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

General Fund	906,000	30.00%	\$59,201
Water and Sewer Fund	453,000	15.00%	\$29,600
Stormwater Utility Fund	1,661,000	<u>55.00%</u>	\$108,535
Original Issue	\$3,020,000	100.00%	\$197,336.00

Fiscal Year		Principal	Interest	Fiscal Total
2021-22	02/15/2022	\$145,000	\$26,893	
	08/15/2022		\$25,443	\$197,336
2022-23	02/15/2023	\$150,000	\$25,443	
	08/15/2023		\$22,818	\$198,261
2023-24	02/15/2024	\$155,000	\$22,818	
	08/15/2024		\$20,105	\$197,923
2024-25	02/15/2025	\$160,000	\$20,105	
	08/15/2025		\$18,105	\$198,210
2025-26	02/15/2026	\$165,000	\$18,105	
	08/15/2026		\$16,043	\$199,148
2026-27	02/15/2027	\$170,000	\$16,043	
	08/15/2027		\$13,705	\$199,748
2027-28	02/15/2028	\$170,000	\$13,705	
	08/15/2028		\$11,368	\$195,073
2028-29	02/15/2029	\$175,000	\$11,368	
	08/15/2029		\$8,743	\$195,111
2029-30	02/15/2030	\$185,000	\$8,743	
	08/15/2030		\$5,968	\$199,711
2030-31	02/15/2031	\$190,000	\$5,968	
	08/15/2031		\$3,023	\$198,991
2031-32	02/15/2032	\$195,000	\$3,023	
	08/15/2032			\$198,023
Subtotal		<u>\$1,860,000</u>	<u>\$317,535</u>	<u>\$2,177,535</u>

**City of Gainesville**  
**Budget 2021-2022**  
**Schedule of Indebtedness**  
**General Obligation Debt**  
**(continued)**

**2013 Certificates of Obligation Bonds**

For improvements of the City Wastewater Treatment Plan

\*\*\*Partially Refunded 2003 CO's

Original Issue: \$5,730,000 \$395,325.00

<b>Fiscal Year</b>		<b>Principal</b>	<b>Interest</b>	<b>Fiscal Total</b>
2021-22	02/15/2022	\$275,000	\$62,913	
	08/15/2022		\$57,412	\$395,325
2022-23	02/15/2023	\$285,000	\$57,412	
	08/15/2023		\$51,713	\$394,125
2023-24	02/15/2024	\$295,000	\$51,713	
	08/15/2024		\$47,656	\$394,369
2024-25	02/15/2025	\$300,000	\$47,656	
	08/15/2025		\$43,531	\$391,187
2025-26	02/15/2026	\$310,000	\$43,531	
	08/15/2026		\$39,269	\$392,800
2026-27	02/15/2027	\$320,000	\$39,269	
	08/15/2027		\$34,868	\$394,137
2027-28	02/15/2028	\$330,000	\$34,869	
	08/15/2028		\$30,331	\$395,200
2028-29	02/15/2029	\$335,000	\$30,331	
	08/15/2029		\$25,725	\$391,056
2029-30	02/15/2030	\$350,000	\$25,725	
	08/15/2030		\$19,600	\$395,325
2030-31	02/15/2031	\$360,000	\$19,600	
	08/15/2031		\$13,300	\$392,900
2031-32	02/15/2032	\$375,000	\$13,300	
	08/15/2032		\$6,738	\$395,038
2032-33	02/15/2033	\$385,000	\$6,738	
	08/15/2033			\$391,738
Subtotal		<u>\$3,920,000</u>	<u>\$803,200</u>	<u>\$4,723,200</u>

**City of Gainesville**  
**Budget 2021-2022**  
**Schedule of Indebtedness**  
**General Obligation Debt**  
**(continued)**

**2014 General Obligation Bonds**

	Street and Road Improvements	and related infrastructure (SUMP)	
General Long term Debt	\$1,858,350	39.00%	\$131,284
Water and Sewer Fund	\$1,715,400	36.00%	\$121,185
Stormwater Utility Fund	\$1,191,250	25.00%	\$84,156
Original Issue	4,765,000	100.00%	\$336,625

		Principal	Interest	Fiscal Total
2021-22	02/15/2022	\$210,000	\$65,413	
	08/15/2022		\$61,212	\$336,625
2022-23	02/15/2023	\$220,000	\$61,212	
	08/15/2023		\$56,813	\$338,025
2023-24	02/15/2024	\$230,000	\$56,813	
	08/15/2024		\$52,212	\$339,025
2024-25	02/15/2025	\$240,000	\$52,212	
	08/15/2025		\$47,413	\$339,625
2025-26	02/15/2026	\$250,000	\$47,413	
	08/15/2026		\$42,412	\$339,825
2026-27	02/15/2027	\$260,000	\$42,412	
	08/15/2027		\$37,213	\$339,625
2027-28	02/15/2028	\$270,000	\$37,213	
	08/15/2028		\$32,487	\$339,700
2028-29	02/15/2029	\$275,000	\$32,488	
	08/15/2029		\$27,675	\$335,163
2029-30	02/15/2030	\$285,000	\$27,675	
	08/15/2030		\$22,688	\$335,363
2030-31	02/15/2031	\$295,000	\$22,687	
	08/15/2031		\$17,525	\$335,212
2031-32	02/15/2032	\$305,000	\$17,525	
	08/15/2032		\$12,188	\$334,713
2032-33	02/15/2033	\$320,000	\$12,188	
	08/15/2033		\$6,187	\$338,375
2033-34	02/15/2034	\$330,000	\$6,187	
	08/15/2034			\$336,187
		\$3,490,000	\$897,463	\$4,387,463

**City of Gainesville**  
**Budget 2021-2022**  
**Schedule of Indebtedness**  
**General Obligation Debt**  
**(continued)**

**2015 Combination Tax and Revenue Certificates of Obligation**

Original Issue: \$9,215,000 Wastewater Treatment Plant \$652,187.50

<b>Fiscal Year</b>		<b>Principal</b>	<b>Interest</b>	<b>Fiscal Total</b>
2021-22	02/15/2022	\$410,000	\$126,219	
	08/15/2022		\$115,969	\$652,188
2022-23	02/15/2023	\$435,000	\$115,969	
	08/15/2023		\$105,094	\$656,063
2023-24	02/15/2024	\$455,000	\$105,094	
	08/15/2024		\$93,719	\$653,813
2024-25	02/15/2025	\$475,000	\$93,719	
	08/15/2025		\$87,188	\$655,906
2025-26	02/15/2026	\$485,000	\$87,188	
	08/15/2026		\$80,519	\$652,706
2026-27	02/15/2027	\$500,000	\$80,519	
	08/15/2027		\$73,019	\$653,538
2027-28	02/15/2028	\$515,000	\$73,019	
	08/15/2028		\$65,294	\$653,313
2028-29	02/15/2029	\$530,000	\$65,294	
	08/15/2029		\$57,344	\$652,638
2029-30	02/15/2030	\$550,000	\$57,344	
	08/15/2030		\$49,094	\$656,438
2030-31	02/15/2031	\$565,000	\$49,094	
	08/15/2031		\$40,619	\$654,713
2031-32	02/15/2032	\$585,000	\$40,619	
	08/15/2032		\$31,113	\$656,731
2032-33	02/15/2033	\$600,000	\$31,113	
	08/15/2033		\$21,363	\$652,475
2033-34	02/15/2034	\$620,000	\$21,363	
	08/15/2034		\$11,288	\$652,650
2034-35	02/15/2035	\$645,000	\$11,288	
	08/15/2035			\$656,288
<b>Total</b>		<b>\$7,370,000</b>	<b>\$1,789,456</b>	<b>\$9,159,456</b>

**City of Gainesville  
Budget 2021-2022  
Schedule of Indebtedness  
General Obligation Debt  
(continued)**

**2016 General Obligation Refunding and Improvement Bonds  
\*\*\*\*Partially Refunded 2007**

**Schedule 1 Refunding 2007**

**Distribution by Fund**

GLTD	2016 GO SUMP	\$4,805,800	100%
	2007 Refund final pmt 2/16/26	\$4,410,000	see below

Water & Sewer Fund	\$ 433,254	\$4,410,000	9.82435%	\$76,656.97
Golf Course Fund	\$ 39,102		0.88666%	\$6,918.38
Airport Fund	\$ 72,009		1.63286%	\$12,740.76
Solid Waste Fund	\$ 607,080		13.76598%	\$107,412.46
Gen. Long Term Debt Fund	\$ 2,910,806		66.00468%	\$515,017.98
Stormwater Utility Fund	\$ 347,750		7.88548%	\$61,528.44
	<u>\$ 4,410,000.00</u>		<u>100.00000%</u>	<u>\$780,275.00</u>

		<b>Fiscal</b>		
<b>Fiscal Year</b>		<b>Principal</b>	<b>Interest</b>	<b>Total</b>
2021-22	02/15/2022	\$735,000	\$29,988	
	08/15/2022		\$15,288	\$780,275
2022-23	02/15/2023	\$205,000	\$15,288	
	08/15/2023		\$11,188	\$231,475
2023-24	02/15/2024	\$210,000	\$11,188	
	08/15/2024		\$6,988	\$228,175
2024-25	02/15/2025	\$220,000	\$6,988	
	08/15/2025		\$2,588	\$229,575
2025-26	02/15/2026	\$230,000	\$2,588	\$232,588
Subtotal		<u>\$1,600,000</u>	<u>\$102,088</u>	<u>\$1,702,088</u>

**City of Gainesville**  
**Budget 2021-2022**  
**Schedule of Indebtedness**  
**General Obligation Debt**  
**(continued)**

**2016 General Obligation Refunding and Improvement Bonds**

\*\*\*\*Partially Refunded 2007

\$4,225,000

<b>Distribution by Fund</b>		Schedule 2 GO SUMP		
GLTD	2016 GO SUMP	1,834,495	43.42%	\$151,807.18
Water & Sewer Fund		\$ 1,149,200	27.20%	\$95,098.00
Stormwater Utility Fund		<u>\$ 1,241,305</u>	29.38%	<u>\$102,719.83</u>
		\$ 4,225,000		<u>\$349,625.00</u>

<b>Fiscal Year</b>		<b>Principal</b>	<b>Interest</b>	<b>Fiscal Total</b>
2021-22	02/15/2022	\$220,000	\$67,013	
	08/15/2022		\$62,613	\$349,625
2022-23	02/15/2023	\$230,000	\$62,613	
	08/15/2023		\$58,012	\$350,625
2023-24	02/15/2024	\$240,000	\$58,013	
	08/15/2024		\$53,213	\$351,225
2024-25	02/15/2025	\$250,000	\$53,212	
	08/15/2025		\$48,213	\$351,425
2025-26	02/15/2026	\$260,000	\$48,213	
	08/15/2026		\$45,288	\$353,500
2026-27	02/15/2027	\$265,000	\$45,288	
	08/15/2027		\$41,976	\$352,263
2027-28	02/15/2028	\$270,000	\$41,976	
	08/15/2028		\$38,600	\$350,576
2028-29	02/15/2029	\$280,000	\$38,600	
	08/15/2029		\$34,400	\$353,000
2029-30	02/15/2030	\$290,000	\$34,400	
	08/15/2030		\$30,050	\$354,450
2030-31	02/15/2031	\$295,000	\$30,050	
	08/15/2031		\$25,625	\$350,675
2031-32	02/15/2032	\$305,000	\$25,625	
	08/15/2032		\$21,050	\$351,675
2032-33	02/15/2033	\$315,000	\$21,050	
	08/15/2033		\$16,128	\$352,178

**City of Gainesville**  
**Budget 2021-2022**  
**Schedule of Indebtedness**  
**General Obligation Debt**  
**(continued)**

**2016 General Obligation Refunding and Improvement Bonds (continued)**

**\*\*\*\*Partially Refunded 2007**

2033-34	02/15/2034	\$325,000	\$16,128	
	08/15/2034		\$11,050	\$352,178
2034-35	02/15/2035	\$335,000	\$11,050	
	08/15/2035		\$5,606	\$351,656
2035-36	02/15/2036	\$345,000	\$5,606	\$350,606
Subtotal		\$4,225,000	\$1,050,656	\$5,275,656

**City of Gainesville**

**Budget 2021-2022**

**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%	\$92,949.72
Water & Sewer Fund	\$1,335,129	33.4200%	\$122,684.82
Gen. Long Term Debt Fund	\$1,648,337	41.2600%	\$151,465.46
Total Issue	<u>\$3,995,000</u>	<u>100.00%</u>	<u>\$367,100.00</u>

<b>Fiscal Year</b>		<b>Principal</b>	<b>Interest</b>	<b>Fiscal Total</b>
2021-22	02/15/2022	\$325,000	\$22,586	
	08/15/2022		\$19,514	\$367,100
2022-23	02/15/2023	\$325,000	\$19,514	
	08/15/2023		\$16,443	\$360,957
2023-24	02/15/2024	\$335,000	\$16,443	
	08/15/2024		\$13,277	\$364,720
2024-25	02/15/2025	\$340,000	\$13,277	
	08/15/2025		\$10,064	\$363,342
2025-26	02/15/2026	\$350,000	\$10,064	
	08/15/2026		\$6,757	\$366,821
2026-27	02/15/2027	\$350,000	\$6,757	
	08/15/2027		\$3,449	\$360,206
2027-28	02/15/2028	\$365,000	\$3,449	\$368,449
Subtotal		<u>\$2,390,000</u>	<u>\$161,595</u>	<u>\$2,551,595</u>

**City of Gainesville**  
**Budget 2021-2022**  
**Schedule of Indebtedness**  
**General Obligation Debt**  
**(continued)**

**2018 Certificate of Obligation**

**Distribution by Fund**

Fire Station	\$2,707,696	36.64%	\$186,292
SUMP	\$1,282,165	17.35%	\$88,214
Transfer Station	\$3,400,140	46.01%	\$233,933
Total Issue	\$7,390,001	100.00%	\$508,440

<b>Fiscal Year</b>		<b>Principal</b>	<b>Interest</b>	<b>Total</b>
2021-22	02/15/2022	\$305,000	\$104,008	
	08/15/2022		\$99,433	\$508,440
2022-23	02/15/2023	\$315,000	\$99,433	
	08/15/2023		\$94,708	\$509,140
2023-24	02/15/2024	\$325,000	\$94,708	
	08/15/2024		\$89,833	\$509,540
2024-25	02/15/2025	\$335,000	\$89,833	
	08/15/2025		\$84,808	\$509,640
2025-26	02/15/2026	\$345,000	\$84,808	
	08/15/2026		\$79,633	\$509,441
2026-27	02/15/2027	\$355,000	\$79,633	
	08/15/2027		\$74,308	\$508,940
2027-28	02/15/2028	\$370,000	\$74,308	
	08/15/2028		\$68,758	\$513,065
2028-29	02/15/2029	\$380,000	\$68,758	
	08/15/2029		\$63,058	\$511,815
2029-30	02/15/2030	\$390,000	\$63,058	
	08/15/2030		\$57,208	\$510,265
2030-31	02/15/2031	\$400,000	\$57,208	
	08/15/2031		\$51,208	\$508,415
2031-32	02/15/2032	\$415,000	\$51,208	
	08/15/2032		\$44,983	\$511,190
2032-33	02/15/2033	\$425,000	\$44,983	
	08/15/2033		\$38,608	\$508,590
2033-34	02/15/2034	\$440,000	\$38,608	
	08/15/2034		\$32,008	\$510,615

**City of Gainesville**  
**Budget 2021-2022**  
**Schedule of Indebtedness**  
**General Obligation Debt**  
**(continued)**

**2018 Certificate of Obligation (Continued)**

<b>Fiscal Year</b>		<b>Principal</b>	<b>Interest</b>	<b>Total</b>
2034-35	02/15/2035	\$455,000	\$32,008	
	08/15/2035		\$24,500	\$511,508
2035-36	02/15/2036	\$470,000	\$24,500	
	08/15/2036		\$16,745	\$511,245
2036-37	02/15/2037	\$485,000	\$16,745	
	08/15/2037		\$8,500	\$510,245
2037-38	02/15/2038	\$500,000	\$8,500	\$508,500
Subtotal		<u>\$6,710,000</u>	<u>\$1,960,593</u>	<u>\$8,670,593</u>

**City of Gainesville**  
**Budget 2021-2022**  
**Schedule of Indebtedness**  
**General Obligation Debt**  
**(continued)**

**2020 General Obligation Refunding**

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

General Fund	\$1,338,750	45.00%	139,828
Stormwater Utility Fund	\$862,750	29.00%	90,112
Water and Sewer Fund	<u>\$773,500</u>	<u>26.00%</u>	80,790
Original Issue	\$2,975,000	100.00%	310,730

Fiscal Year		Principal	Interest	Total
2021-22	02/15/2022	\$285,000	\$13,585	
	08/15/2022		\$12,145	\$310,730
2022-23	02/15/2023	\$290,000	\$12,145	
	08/15/2023		\$10,681	\$312,826
2023-24	02/15/2024	\$295,000	\$10,681	
	08/15/2024		\$9,191	\$314,872
2024-25	02/15/2025	\$295,000	\$9,191	
	08/15/2025		\$7,701	\$311,892
2025-26	02/15/2026	\$300,000	\$7,701	
	08/15/2026		\$6,186	\$313,888
2026-27	02/15/2027	\$300,000	\$6,186	
	08/15/2027		\$4,671	\$310,858
2027-28	02/15/2028	\$305,000	\$4,671	
	08/15/2028		\$3,131	\$312,802
2028-29	02/15/2029	\$310,000	\$3,131	
	08/15/2029		\$1,566	\$314,697
2029-30	02/15/2030	\$310,000	\$1,566	
	08/15/2030			\$311,566
Subtotal		<u>\$2,690,000</u>	<u>\$124,129</u>	<u>\$2,814,129</u>

**Grand Total**

<b>General Obligation Debt</b>	<b><u>\$34,640,000</u></b>	<b><u>\$7,223,715</u></b>	<b><u>\$41,863,715</u></b>
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**City of Gainesville  
Budget 2021-2022  
Schedule of Indebtedness  
Lease Purchase Agreements**

Leasing 1

PNC Equipment Finance		Pierce Enforcer Ladder Truck		
	General Fund	\$634,383	\$0	\$634,383
Fire Department Debt Service				
Distribution by Fund				
	General Fund	100%		0
<b>Fiscal Year</b>		<b>Principal</b>	<b>Interest</b>	<b>Total</b>
<hr/>				
2021-22	1/26/2022	\$131,562	\$10,298	\$141,860
2022-23	1/26/2023	\$136,614	\$5,246	\$141,860
Subtotal		\$268,176	\$15,544	\$283,719
<hr/>				

Leasing 2

KS State Bank		Police Department Cameras		
	General Fund	\$195,000	\$0	\$195,000
<b>Fiscal Year</b>		<b>Principal</b>	<b>Interest</b>	<b>Total</b>
<hr/>				
2021-22	2/10/2022	\$39,000	\$0	\$39,000
Subtotal		\$39,000	\$0	\$39,000
<hr/>				

**Grand Total**

<b>Lease Purchase Agreements</b>		\$307,176	\$0	\$322,719
<hr/>				

**City of Gainesville**  
**Budget 2021-2022**  
**Schedule of Indebtedness**  
**Water & Sewer Utility Fund**  
**Contract Revenue Bonds**  
**(continued)**

**2010 Contract Revenue Bonds**

Lake Texoma Water Storage Project

Payable by Greater Texoma Utility Authority

Original Issue \$4,587,378

<b>Fiscal Year</b>	<b>Principal</b>	<b>Interest</b>	<b>Fiscal Total</b>
2022	\$237,600	\$52,407	\$290,007
2023	\$243,000	\$48,049	\$291,049
2024	\$249,480	\$43,240	\$292,720
2025	\$255,960	\$38,021	\$293,981
2026	\$262,440	\$32,411	\$294,851
2027	\$268,920	\$26,424	\$295,344
2028	\$275,400	\$20,070	\$295,470
2029	\$281,880	\$13,358	\$295,238
2030	\$255,960	\$6,348	\$262,308
Subtotal	\$2,330,640	\$280,328	\$2,610,968

**Contract Revenue Bonds, Series 2011**

Payable by Greater Texoma Utility Authority

Moss Lake Water Treatment/Distribution Projects

Original Issue \$4,100,000

<b>Fiscal Year</b>	<b>Principal</b>	<b>Interest</b>	<b>Fiscal Total</b>
2021-22	\$235,000	\$61,572	\$296,572
2022-23	\$240,000	\$56,908	\$296,908
2023-24	\$245,000	\$51,876	\$296,876
2024-25	\$250,000	\$46,754	\$296,754
2025-26	\$255,000	\$41,044	\$296,044
2026-27	\$260,000	\$34,998	\$294,998
2027-28	\$270,000	\$28,648	\$298,648
2028-29	\$275,000	\$21,860	\$296,860
2029-30	\$280,000	\$14,746	\$294,746
2030-31	\$290,000	\$7,502	\$297,502
Subtotal	\$2,600,000	\$365,908	\$2,965,908

**City of Gainesville  
 Budget 2021-2022  
 Schedule of Indebtedness  
 Water & Sewer Utility Fund  
 Contract Revenue Bonds  
 (continued)**

**Contract Revenue Bonds, Series 2011-A**

Payable by Greater Texoma Utility Authority

Moss Lake Water Treatment/Distribution Projects

Original Issue \$2,000,000

<b>Fiscal Year</b>	<b>Principal</b>	<b>Interest</b>	<b>Fiscal Total</b>
2021-22	\$120,000	\$33,576	\$153,576
2022-23	\$120,000	\$31,018	\$151,018
2023-24	\$120,000	\$28,282	\$148,282
2024-25	\$125,000	\$25,460	\$150,460
2025-26	\$130,000	\$22,296	\$152,296
2026-27	\$130,000	\$19,094	\$149,094
2027-28	\$135,000	\$15,576	\$150,576
2028-29	\$140,000	\$11,984	\$151,984
2029-30	\$140,000	\$8,042	\$148,042
2030-31	\$145,000	\$4,092	\$149,092
Subtotal	\$1,305,000	\$199,420	\$1,504,420

**City of Gainesville**  
**Budget 2021-2022**  
**Schedule of Indebtedness**  
**Water & Sewer Utility Fund**  
**Contract Revenue Bonds**  
**(continued)**

**Contract Revenue Bonds, Series 2012**

Payable by Greater Texoma Utility Authority

Original Issue \$1,135,000

<b>Fiscal Year</b>	<b>Principal</b>	<b>Interest</b>	<b>Fiscal Total</b>
2021-22	\$55,000	\$9,996	\$64,996
2022-23	\$55,000	\$9,528	\$64,528
2023-24	\$60,000	\$8,956	\$68,956
2024-25	\$60,000	\$8,272	\$68,272
2025-26	\$60,000	\$7,546	\$67,546
2026-27	\$60,000	\$6,748	\$66,748
2027-28	\$65,000	\$5,878	\$70,878
2028-29	\$65,000	\$4,734	\$69,734
2029-30	\$65,000	\$3,656	\$68,656
2030-31	\$65,000	\$2,510	\$67,510
2031-32	\$70,000	\$1,302	\$71,302
Subtotal	<u>\$680,000</u>	<u>\$69,126</u>	<u>\$749,126</u>

**Contract Revenue Refunding Bonds, Series 2013**

Payable by Greater Texoma Utility Authority

Original Issue \$1,610,000

<b>Fiscal Year</b>	<b>Principal</b>	<b>Interest</b>	<b>Fiscal Total</b>
2021-22	\$175,000	\$5,250	\$180,250
Subtotal	<u>\$175,000</u>	<u>\$5,250</u>	<u>\$180,250</u>

**Total Contract**

**Revenue Bonds** \$7,090,640 \$920,032 \$8,010,672

**Grand Total All Debt** \$42,037,816 \$8,143,747 \$50,197,107

**CITY OF GAINESVILLE**  
**BUDGET 2021-2022**  
**DEBT PAYMENTS SUMMARY**  
**by FISCAL YEAR**



<b>FISCAL YEAR</b>	<b>PRINCIPAL</b>	<b>INTEREST</b>	<b>TOTAL</b>
2022	4,028,162	1,169,792	5,197,954
2023	3,374,614	1,053,170	4,427,784
2024	3,349,480	948,040	4,297,520
2025	3,305,960	854,309	4,160,269
2026	3,402,440	769,014	4,171,454
2027	3,238,920	686,578	3,925,498
2028	3,340,400	603,348	3,943,748
2029	3,046,880	520,415	3,567,295
2030	3,100,960	435,909	3,536,869
2031	2,605,000	350,008	2,955,008
2032	2,250,000	268,673	2,518,673
2033	2,045,000	198,356	2,243,356
2034	1,715,000	136,631	1,851,631
2035	1,435,000	84,453	1,519,453
2036	815,000	46,851	861,851
2037	485,000	25,245	510,245
2038	500,000	8,500	508,500
<b>Total</b>	<b>\$42,037,816</b>	<b>\$8,159,291</b>	<b>\$50,197,107</b>

**City of Gainesville  
Debt by Fiscal Year**

Debt Description	2022			2023			2024			2025		
	Prin	Int	Total	Prin	Int	Total	Prin	Int	Total	Prin	Int	Total
2012 CO's	145,000	52,336	197,336	150,000	48,261	198,261	155,000	42,923	197,923	160,000	38,210	198,210
2012 GO's Refunding	125,000	9,050	134,050	125,000	5,925	130,925	135,000	2,025	137,025	0	0	0
2013 Tax and Rev Co's	275,000	120,325	395,325	285,000	109,125	394,125	295,000	99,369	394,369	300,000	91,187	391,187
2014 GO's	210,000	126,625	336,625	220,000	118,025	338,025	230,000	109,025	339,025	240,000	99,625	339,625
2015 Series, Combination Tax and Rev Co's	410,000	242,188	652,188	435,000	221,063	656,063	455,000	198,813	653,813	475,000	180,906	655,906
2016 Series, GO and Ref & Imp Bonds	955,000	174,900	1,129,900	435,000	147,100	582,100	450,000	129,400	579,400	470,000	111,000	581,000
2017 GO's Refunding	325,000	42,100	367,100	325,000	35,957	360,957	335,000	29,720	364,720	340,000	23,342	363,342
2018 GO	305,000	203,440	508,440	315,000	194,140	509,140	325,000	184,540	509,540	335,000	174,640	509,640
2020 GO Refunding	285,000	25,730	310,730	290,000	22,826	312,826	295,000	19,872	314,872	295,000	16,892	311,892
<b>Total CO's &amp; GO's</b>	<b>3,035,000</b>	<b>996,693</b>	<b>4,031,693</b>	<b>2,580,000</b>	<b>902,421</b>	<b>3,482,421</b>	<b>2,675,000</b>	<b>815,686</b>	<b>3,490,686</b>	<b>2,615,000</b>	<b>735,802</b>	<b>3,350,802</b>
<b>Contract Rev. Bonds</b>												
2010 Texoma Rev Bonds	237,600	52,407	290,007	243,000	48,049	291,049	249,480	43,240	292,720	255,960	38,021	293,981
2011, Moss Lake	235,000	61,572	296,572	240,000	56,908	296,908	245,000	51,876	296,876	250,000	46,754	296,754
2011A, Moss Lake	120,000	33,576	153,576	120,000	31,018	151,018	120,000	28,282	148,282	125,000	25,460	150,460
2012 Contract Revenue Bonds	55,000	9,996	64,996	55,000	9,528	64,528	60,000	8,956	68,956	60,000	8,272	68,272
2013 Contract Revenue Bonds	175,000	5,250	180,250	0	0	0	0	0	0	0	0	0
<b>Total Contract Rev. Bonds</b>	<b>822,600</b>	<b>162,801</b>	<b>985,401</b>	<b>658,000</b>	<b>145,503</b>	<b>803,503</b>	<b>674,480</b>	<b>132,354</b>	<b>806,834</b>	<b>690,960</b>	<b>118,507</b>	<b>809,467</b>
<b>Lease/Purchase</b>												
Pierce Ladder Truck	131,562	10,298	141,860	136,614	5,246	141,860	0	0	0	0	0	0
Police Cameras	39,000	0	39,000	0	0	0	0	0	0	0	0	0
<b>Total Leases</b>	<b>170,562</b>	<b>10,298</b>	<b>180,860</b>	<b>136,614</b>	<b>5,246</b>	<b>141,860</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Grand Totals</b>	<b>4,028,162</b>	<b>1,169,792</b>	<b>5,197,954</b>	<b>3,374,614</b>	<b>1,053,170</b>	<b>4,427,784</b>	<b>3,349,480</b>	<b>948,040</b>	<b>4,297,520</b>	<b>3,305,960</b>	<b>854,309</b>	<b>4,160,269</b>

City of Gainesville  
Debt by Fiscal Year

Debt Description	2026			2027			2028			2029			2030		
	Prin	Int	Total												
2012 CO's	165,000	34,148	199,148	170,000	29,748	199,748	170,000	25,073	195,073	175,000	20,111	195,111	185,000	14,711	199,711
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	310,000	82,800	392,800	320,000	74,137	394,137	330,000	65,200	395,200	335,000	56,056	391,056	350,000	45,325	395,325
2014 GO's	250,000	89,825	339,825	260,000	79,625	339,625	270,000	69,700	339,700	275,000	60,163	335,163	285,000	50,363	335,363
2015 Series, Combination Tax and Rev Co's	485,000	167,706	652,706	500,000	153,538	653,538	515,000	138,313	653,313	530,000	122,638	652,638	550,000	106,438	656,438
2016 Series, GO and Ref & Imp Bonds	490,000	96,088	586,088	265,000	87,263	352,263	270,000	80,576	350,576	280,000	73,000	353,000	290,000	64,450	354,450
2017 GO's Refunding	350,000	16,821	366,821	350,000	10,206	360,206	365,000	3,449	368,449		0	0	0	0	0
2018 GO	345,000	164,441	509,441	355,000	153,940	508,940	370,000	143,064	513,064	380,000	131,815	511,815	390,000	120,265	510,265
2020 GO Refunding	300,000	13,888	313,888	300,000	10,858	310,858	305,000	7,802	312,802	310,000	4,697	314,697	310,000	1,566	311,566
<b>Total CO's &amp; GO's</b>	<b>2,695,000</b>	<b>665,717</b>	<b>3,360,717</b>	<b>2,520,000</b>	<b>599,314</b>	<b>3,119,314</b>	<b>2,595,000</b>	<b>533,176</b>	<b>3,128,176</b>	<b>2,285,000</b>	<b>468,479</b>	<b>2,753,479</b>	<b>2,360,000</b>	<b>403,117</b>	<b>2,763,117</b>
<b>Contract Rev. Bonds</b>															
2010 Texoma Rev Bonds	262,440	32,411	294,851	268,920	26,424	295,344	275,400	20,070	295,470	281,880	13,358	295,238	255,960	6,348	262,308
2011, Moss Lake	255,000	41,044	296,044	260,000	34,998	294,998	270,000	28,648	298,648	275,000	21,860	296,860	280,000	14,746	294,746
2011A, Moss Lake	130,000	22,296	152,296	130,000	19,094	149,094	135,000	15,576	150,576	140,000	11,984	151,984	140,000	8,042	148,042
2012 Contract Revenue Bonds	60,000	7,546	67,546	60,000	6,748	66,748	65,000	5,878	70,878	65,000	4,734	69,734	65,000	3,656	68,656
2013 Contract Revenue Bonds	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
<b>Total Contract Rev. Bonds</b>	<b>707,440</b>	<b>103,297</b>	<b>810,737</b>	<b>718,920</b>	<b>87,264</b>	<b>806,184</b>	<b>745,400</b>	<b>70,172</b>	<b>815,572</b>	<b>761,880</b>	<b>51,936</b>	<b>813,816</b>	<b>740,960</b>	<b>32,792</b>	<b>773,752</b>
<b>Lease/Purchase</b>															
Pierce Ladder Truck	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Police Cameras	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
<b>Total Leases</b>	<b>0</b>	<b>0</b>	<b>0</b>												
<b>Grand Totals</b>	<b>3,402,440</b>	<b>769,014</b>	<b>4,171,454</b>	<b>3,238,920</b>	<b>686,578</b>	<b>3,925,498</b>	<b>3,340,400</b>	<b>603,348</b>	<b>3,943,748</b>	<b>3,046,880</b>	<b>520,415</b>	<b>3,567,295</b>	<b>3,100,960</b>	<b>435,909</b>	<b>3,536,869</b>

City of Gainesville  
Debt by Fiscal Year

Debt Description	2031			2032			2033			2034			2035		
	Prin	Int	Total	Prin	Int	Total									
	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2012 CO's	190,000	8,991	198,991	195,000	3,023	198,023	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	360,000	32,900	392,900	375,000	20,038	395,038	385,000	6,738	391,738	0	0	0	0	0	0
2014 GO's	295,000	40,211	335,213	305,000	29,713	334,713	320,000	18,375	338,375	330,000	6,188	336,188	0	0	0
2015 Series, Combination Tax and Rev Co's	565,000	89,713	654,713	585,000	71,732	656,732	600,000	52,475	652,475	620,000	32,650	652,650	645,000	11,288	656,288
2016 Series, GO and Ref & Imp Bonds	295,000	55,675	350,675	305,000	46,675	351,675	315,000	37,178	352,178	325,000	27,178	352,178	335,000	16,656	351,656
2017 GO's Refunding	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2018 GO	400,000	108,415	508,415	415,000	96,190	511,190	425,000	83,590	508,590	440,000	70,615	510,615	455,000	56,508	511,508
2020 GO Refunding	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
<b>Total CO's &amp; GO's</b>	<b>2,105,000</b>	<b>335,904</b>	<b>2,440,906</b>	<b>2,180,000</b>	<b>267,371</b>	<b>2,447,371</b>	<b>2,045,000</b>	<b>198,356</b>	<b>2,243,356</b>	<b>1,715,000</b>	<b>136,631</b>	<b>1,851,631</b>	<b>1,435,000</b>	<b>84,452</b>	<b>1,519,452</b>
<b>Contract Rev. Bonds</b>															
2010 Texoma Rev Bonds	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2011, Moss Lake	290,000	7,502	297,502	0	0	0	0	0	0	0	0	0	0	0	0
2011A, Moss Lake	145,000	4,092	149,092	0	0	0	0	0	0	0	0	0	0	0	0
2012 Contract Revenue Bonds	65,000	2,510	67,510	70,000	1,302	71,302	0	0	0	0	0	0	0	0	0
2013 Contract Revenue Bonds	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
<b>Total Contract Rev. Bonds</b>	<b>500,000</b>	<b>14,104</b>	<b>514,104</b>	<b>70,000</b>	<b>1,302</b>	<b>71,302</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Lease/Purchase</b>															
Pierce Ladder Truck	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Police Cameras	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
<b>Total Leases</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>									
<b>Grand Totals</b>	<b>2,605,000</b>	<b>350,008</b>	<b>2,955,010</b>	<b>2,250,000</b>	<b>268,673</b>	<b>2,518,673</b>	<b>2,045,000</b>	<b>198,356</b>	<b>2,243,356</b>	<b>1,715,000</b>	<b>136,631</b>	<b>1,851,631</b>	<b>1,435,000</b>	<b>84,452</b>	<b>1,519,452</b>

City of Gainesville  
Debt by Fiscal Year

Debt Description	2036			2037			2038			Grand Total
	Prin	Int	Total	Prin	Int	Total	Prin	Int	Total	
	0	0	0	0	0	0	0	0	0	0
2012 CO's	0	0	0	0	0	0	0	0	0	2,177,535
2012 GO's Refunding	0	0	0	0	0	0	0	0	0	402,000
2013 Tax and Rev Co's	0	0	0	0	0	0	0	0	0	4,723,200
2014 GO's	0	0	0	0	0	0	0	0	0	4,387,462
2015 Series, Combination Tax and Rev Co's	0	0	0	0	0	0	0	0	0	9,159,458
2016 Series, GO and Ref & Imp Bonds	345,000	5,606	350,606	0	0	0	0	0	0	6,977,744
2017 GO's Refunding	0	0	0	0	0	0	0	0	0	2,551,595
2018 GO	470,000	41,245	511,245	485,000	25,245	510,245	500,000	8,500	508,500	8,670,593
2020 GO Refunding	0	0	0	0	0	0	0	0	0	2,814,129
<b>Total CO's &amp; GO's</b>	<b>815,000</b>	<b>46,851</b>	<b>861,851</b>	<b>485,000</b>	<b>25,245</b>	<b>510,245</b>	<b>500,000</b>	<b>8,500</b>	<b>508,500</b>	<b>41,863,715</b>
<b>Contract Rev. Bonds</b>										
2010 Texoma Rev Bonds	0	0	0	0	0	0	0	0	0	2,610,968
2011, Moss Lake	0	0	0	0	0	0	0	0	0	2,965,908
2011A, Moss Lake	0	0	0	0	0	0	0	0	0	1,504,420
2012 Contract Revenue Bonds	0	0	0	0	0	0	0	0	0	749,126
2013 Contract Revenue Bonds	0	0	0	0	0	0	0	0	0	180,250
<b>Total Contract Rev. Bonds</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>8,010,672</b>
<b>Lease/Purchase</b>										
Pierce Ladder Truck	0	0	0	0	0	0	0	0	0	283,719
Police Cameras	0	0	0	0	0	0	0	0	0	39,000
<b>Total Leases</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>322,719</b>
<b>Grand Totals</b>	<b>815,000</b>	<b>46,851</b>	<b>861,851</b>	<b>485,000</b>	<b>25,245</b>	<b>510,245</b>	<b>500,000</b>	<b>8,500</b>	<b>508,500</b>	<b>50,197,107</b>

**CITY OF GAINESVILLE**  
**BUDGET 2020-2021**  
**DEBT PAYMENT SUMMARY by FISCAL YEAR & TYPE**

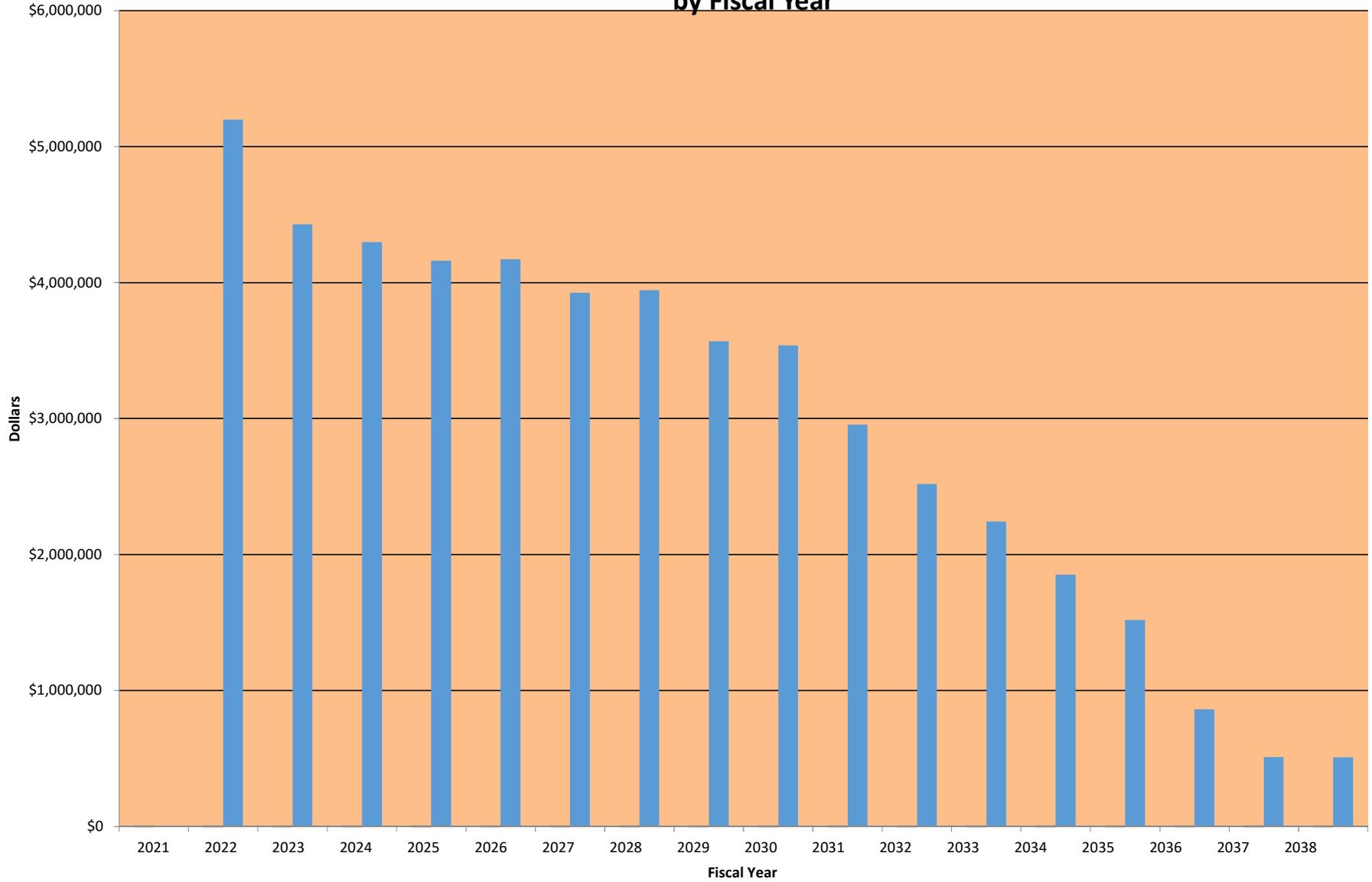
<b>FISCAL YEAR</b>	<b>DEBT TYPE</b>	<b>AMOUNT</b>	<b>FISCAL YEAR</b>	<b>DEBT TYPE</b>	<b>AMOUNT</b>
2022	CO's & GO's	\$4,031,693	2031	CO's & GO's	2,440,906
	Contract Revenue Bonds	985,401		Contract Revenue Bonds	514,104
	Lease/Purchase	180,860			
	FY 2022 Total	5,197,954		FY 2031 Total	2,955,010
2023	CO's & GO's	3,482,421	2032	CO's & GO's	2,447,371
	Contract Revenue Bonds	803,503		Contract Revenue Bonds	71,302
	Lease/Purchase	141,860			
	FY 2023 Total	4,427,784		FY 2032 Total	2,518,673
2024	CO's & GO's	3,490,686	2033	Tax Rev and CO's	2,243,356
	Contract Revenue Bonds	806,834			
				FY 2033 Total	2,243,356
	FY 2024 Total	4,297,520	2034	GO's	1,851,631
2025	CO's & GO's	3,350,802			
	Contract Revenue Bonds	809,467		FY 2034 Total	1,851,631
			2035	Tax Rev and CO's	1,519,452
	FY 2025 Total	4,160,269			
				FY 2035 Total	1,519,452
2026	CO's & GO's	3,360,717	2036	GO's	861,851
	Contract Revenue Bonds	810,737		2016 Series, GO and Ref & Imp Bonds	
				FY 2036 Total	861,851
	FY 2026 Total	4,171,454	2037	GO's	510,245
2027	CO's & GO's	3,119,314			
	Contract Revenue Bonds	806,184		FY 2037 Total	510,245
			2038	GO's	508,500
	FY 2027 Total	3,925,498			
				FY 2038 Total	508,500
2028	CO's & GO's	3,128,176	<b>Grand Total All Years/Types</b>		
	Contract Revenue Bonds	815,572	<b>\$50,197,107</b>		
			2029	CO's & GO's	2,753,478
	FY 2028 Total	3,943,748		Contract Revenue Bonds	813,816
2029	CO's & GO's	2,753,478			
	Contract Revenue Bonds	813,816		FY 2029 Total	3,567,294
			2030	CO's & GO's	2,763,117
	FY 2029 Total	3,567,294		Contract Revenue Bonds	773,752
2030	CO's & GO's	2,763,117			
	Contract Revenue Bonds	773,752		FY 2030 Total	3,536,869
					266
	FY 2030 Total	3,536,869			

**CITY OF GAINESVILLE  
BUDGET 2021-2022  
CURRENT DEBT OUTSTANDING**

ISSUE REFERENCE	DESIGNATED FOR:	FUND DISTRIBUTION	DISTRIBUTION PERCENTAGE	PRINCIPAL OUTSTANDING 10/01/21	PRINCIPAL PAYMENTS	PRINCIPAL OUTSTANDING 09/30/22
2018 GO	Fire Station	Debt Service Fund	100.00%	2,458,544		
	Transfer Station	Solid Waste Fund	100.00%	3,087,271		
	SUMP Project	Debt Service Fund	100.00%	1,164,185	305,000	6,405,000
2017 GO Refunding	Refunding 2007 and 2008		41.26% 25.32% 33.42%	2,390,000	325,000	2,065,000
2020 GO Refunding	Refunding 2010	Debt Service Fund	45.00%			
		Stormwater Fund	29.00%			
		Water and Sewer	26.00%	2,690,000	285,000	2,405,000
2012 CO's	Street and Utility Maintenance Program S.U.M.P.	Debt Service Fund	30.00%			
		Stormwater Fund	55.00%			
		Water & Sewer Fund	15.00%	1,860,000	145,000	1,715,000
2012 Refunding GO's	Refunding 2002 GO's Refunding 2003 CO's	Stormwater Utility Fund	17.74%			
		Debt Service	82.26%	385,000	125,000	260,000
2013 Refunding CO's	Partially refunded 2003 Improvement City Wastewater Plant	Water & Sewer Fund	100.00%	3,920,000	275,000	3,645,000
2015 Tax Revenue Certificates of Obligation	Improvement City Wastewater Plant	Water & Sewer Fund	100.00%	7,370,000	410,000	6,960,000
2016 Gen Obligation Refunding	Refunding	Water & Sewer Fund	9.6730%	1,600,000	735,000	865,000
		Golf Course Fund	0.8730%			
		Airport Fund	1.6077%			
		Solid Waste Fund	13.5500%			
		Debt Service Fund	66.5300%			
		Stormwater Fund	7.7600%			
2016 GO	Sump	Debt Service	100.00%	4,225,000	220,000	4,005,000
2014 General Obligation Debt	Debt Service	Debt Service	100.00%	3,490,000	210,000	3,280,000
PNC Equipment Finance	Pierce Enforcer Ladder Truck	Debt Service	100.00%	268,176	131,562	136,614
KS State Bank	Police Department Cameras	Debt Service	100.00%	39,000	39,000	0
2010 Contract Revenue Bonds	Payable by Greater Texoma Utility	Water & Sewer Fund	100.00%	2,330,640	237,600	2,093,040
2011 Contract Revenue Bonds	Moss Lake Water Treatment Project NW Distribution Project	Water & Sewer Fund	100.00%	2,600,000	235,000	2,365,000
2011-A Contract Revenue Bonds	Moss Lake Water Treatment Project NW Distribution Project	Water & Sewer Fund	100.00%	1,305,000	120,000	1,185,000
2012 Contract Revenue Bonds	Payable to Greater Texoma Utility	Water & Sewer Fund	100.00%	680,000	55,000	625,000
2013 - Combination Tax & Rev Bond	Waste Water Treatment Renovation	Water & Sewer Fund	100.00%	175,000	175,000	0
Grand Totals				\$42,037,816	\$4,028,162	\$38,009,654

# City of Gainesville Debt Payments

by Fiscal Year





**Gainesville**

**Totally Texas. All American.**

**OTHER FUNDS**



## OTHER ENTERPRISE FUNDS

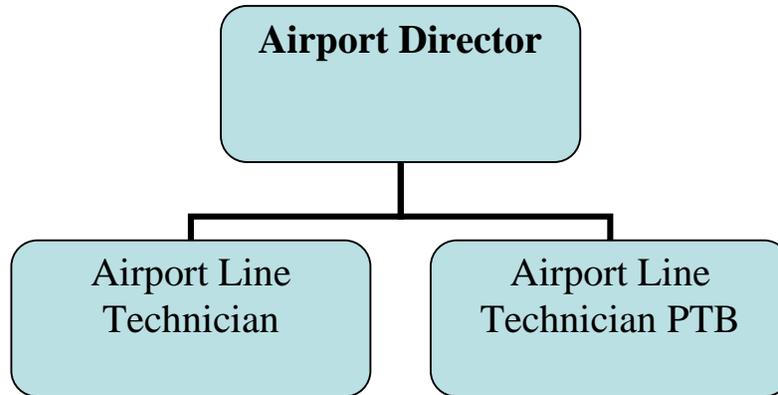
**Airport Fund** –this enterprise fund is used to account for the revenues and expenses related to the activities of the Gainesville Municipal Airport. It is financed through fuel sales, hangar rental and user fees.

**Airport Capital Improvements Fund** – this construction projects fund is used to account for proceeds from the sale of Airport property. These funds are to be used towards certain improvements at the Airport.

**Golf Course Fund** –this enterprise fund is used to account for the revenues and expenses related to the activities of the Gainesville Municipal Golf Course. It is financed through user fees and the General Fund.

# Airport

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## **Municipal Airport**

**Airport Funds: 61, 62**  
**General Fund: 01**  
**Department Codes: 10**  
**Program Codes: 10**

### **Mission:**

To provide a safe, clean environment for our clients and employees while maintaining timely service with attention to detail. Utilizing highly trained staff to maintain quality standards above what our users require while complying with applicable laws.

### **Vision:**

To be a first class port of entry with quality services and products that bolster Gainesville's economic development, recreation, and community experience.

### **Department Description:**

The Gainesville Municipal Airport, operating as the Administration and Fixed Base Operator, provides aviation fuel, charter flight facilities, conference room, rental and courtesy cars, catering, pilot supplies, and supports annual aircraft events. Tenants of this facility offer aircraft maintenance, avionics, hangar rental, crop dusting, and aircraft painting. Airport Management is charged to comply with applicable Federal Aviation Administration Regulations as well as other federal, state, and local laws. They ensure safe airfield operations utilizing the latest technology available, administer all leases and property, provide fiscal responsibility, plan and develop improvements to the aerodrome, direct safety and security measures, and work with other City departments for the well-being of the City's residents and airport users.

### **Accomplishments:**

- The engineering portion for the rehabilitation of Runway 18-36 and Taxiways A, B, C, D, and E was completed. This was a 100% federal, 0% local match grant.
- Water and sewer lines along with fire hydrants were extended to accommodate the new T-hangar complex and future development in the SE quadrant of the airport. Electrical lines were also extended.
- Completed the remodel of the Flight Planning / Kitchenette section of the terminal.
- Completed the installation of 2 sliding glass doors in the terminal.
- The airport earned a profit for FY 20
- Numerous request for new hangar construction has been approved by the Airport Board and City Council. 32 new hangars have been erected so far this year with 7 box hangars slated for construction.
- Fuel sales in gallons was down 7% for the first six months of FY21 compared to FY 20.
- Covid-19 still has an impact on airport operations and profit margins.
- The city received 3 federally funded grants for use by the airport.
- Began the process for a storm water detention plan for the airport and surrounding area.

### **Departmental Performance Measures:**

- Increase business tenants by 15%.
- Increase gallons of fuel sold by 5%.
- Increase net profit per gallon sold by 2%.
- Install 600 ft. of water and sewer infrastructure on the south side of the airport.

- Increase participation in community events by 10%.

	<b>Actual 2018</b>	<b>Actual 2019</b>	<b>Actual 2020</b>	<b>Budgeted 2021</b>	<b>Budgeted 2022</b>
Net fuel sales (\$)	\$143,536	\$182,474	\$211,352	\$132,500	\$145,000
100LL (gals.)	100,706	100,161	108,529	90,000	100,000
Jet A (gals.)	234,251	234,520	250,561	175,000	260,000
Community Event Participation	650	4,100	1,750	2,000	2,200
Extend Water and Sewer Infrastructure (feet)	0'	0'	150'	600'	0'
Airport Business Tenants	10	10	10	11	12
Rehabilitate Airport Surfaces (feet)	0	0'	2,000	0'	13,000'

**Major Goals for Fiscal Year 2021 – 2022:**

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

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

**Objectives for Goal 2:**

- 2.1 Complete improvements on Runway 18-36 and Taxiways Alpha, Echo, Delta, Bravo, and Charlie. (61-6507-10-10)
- 2.3 Remodel airport conference room. (Tenant interested in renting the space.) (61-6502-10-10)

**CITY OF GAINESVILLE  
BUDGET 2021-2022  
AIRPORT FUND SUMMARY**

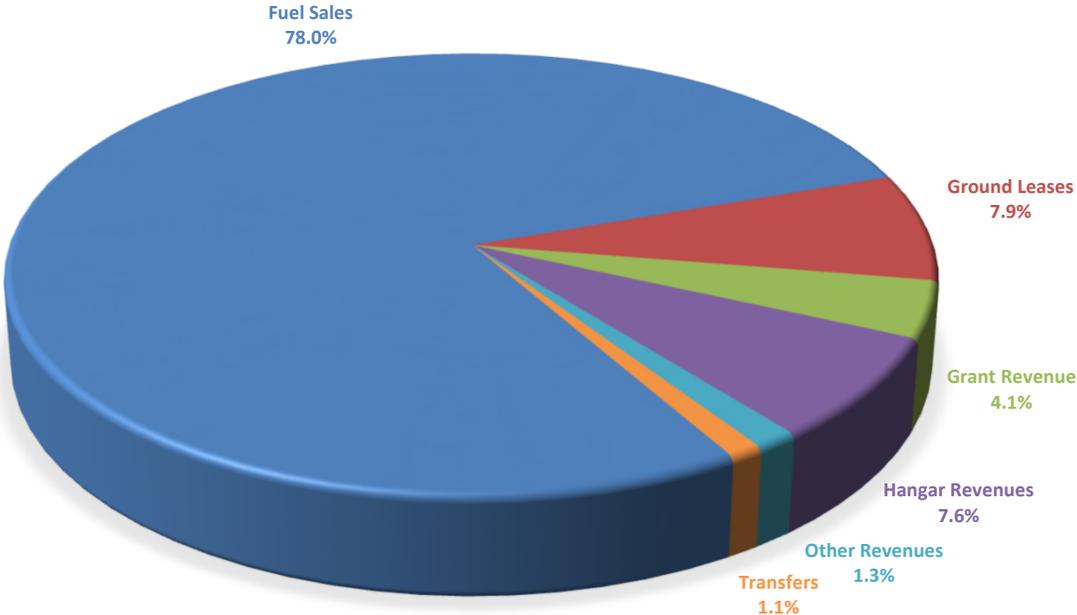
	<b>2019-20 REVISED</b>	<b>2019-20 ACTUAL</b>	<b>2020-21 ADOPTED BUDGET</b>	<b>2020-21 ACTUAL SIX MONTHS</b>	<b>2020-21 REVISED BUDGET</b>	<b>2021-22 PROPOSED BUDGET</b>
BEGINNING BALANCE OCTOBER 1	2,438,291	2,438,291	2,778,770	2,778,770	2,778,770	2,848,732
REVENUES	1,171,250	1,313,901	5,708,007	607,648	5,779,107	1,204,901
<b>TOTAL FUNDS AVAILABLE</b>	<b>3,609,541</b>	<b>3,752,192</b>	<b>8,486,777</b>	<b>3,386,418</b>	<b>8,557,877</b>	<b>4,053,633</b>
<b>EXPENDITURES</b>						
OPERATIONS	1,069,149	1,062,913	5,681,924	437,028	5,684,398	1,171,392
NON-DEPARTMENTAL	85,024	34,024	24,747	18,257	24,747	24,741
<b>TOTAL EXPENDITURES</b>	<b>1,154,173</b>	<b>1,096,938</b>	<b>5,706,671</b>	<b>455,285</b>	<b>5,709,145</b>	<b>1,196,133</b>
ENDING BALANCE SEPTEMBER 30	2,455,368	2,655,254	2,780,106	2,931,133	2,848,732	2,857,500
INCREASE(DECREASE) IN FUND BALANCE	17,077	216,963	1,336	152,363	69,962	8,768

Note: Beginning October FY 2021 Fund Balance ties to FY 20 Audited Financials

**CITY OF GAINESVILLE  
BUDGET 2021-2022  
AIRPORT FUND REVENUES**

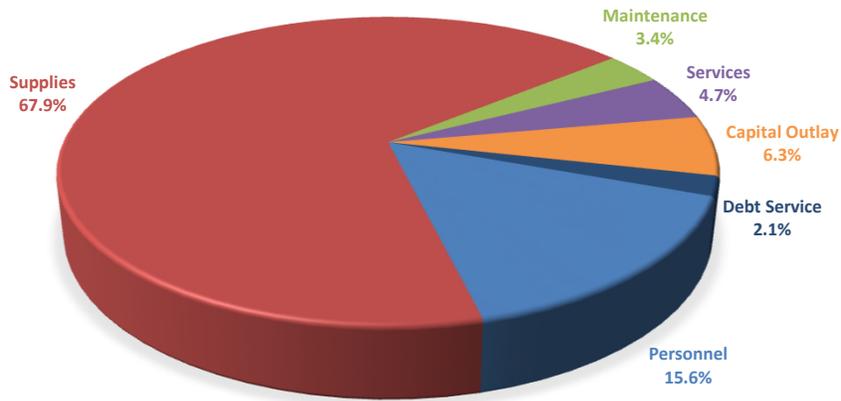
<b>ACCOUNT NUMBER</b>	<b>DESCRIPTION</b>	<b>2019-20 REVISED BUDGET</b>	<b>2019-20 ACTUAL</b>	<b>2020-21 ADOPTED BUDGET</b>	<b>2020-21 ACTUAL SIX MONTHS</b>	<b>2020-21 REVISED BUDGET</b>	<b>2021-22 PROPOSED BUDGET</b>
61-4701-00-00	INTEREST REVENUE	1,250	1,293	300	300	600	600
61-4704-00-00	AGRICULTURAL LEASE-HAY	2,660	2,660	2,660	2,625	2,660	2,660
61-4707-00-00	LAND RENTAL-GRAZING	8,100	8,100	8,100	8,100	8,100	8,100
61-4709-00-00	MISCELLANEOUS REVENUE	80	1,660	200	68,699	69,000	200
61-4732-00-00	AIRPORT FUEL SALES	850,780	985,654	850,000	424,877	850,000	940,000
61-4740-00-00	GROUND LEASE - MONTHLY	54,000	53,006	54,000	28,637	54,000	54,000
61-4741-00-00	GROUND LEASE - ANNUALLY	24,000	27,576	40,800	18,328	40,800	40,800
61-4788-00-00	TIE DOWN RENTAL	755	755	350	150	350	400
61-4789-00-00	MULTI-USE HANGAR RENT CFDI AER	18,000	18,000	19,200	9,000	19,200	21,600
61-4790-00-00	T-HANGAR RENTAL	66,000	66,855	67,000	31,280	67,000	69,650
61-4795-00-00	CATERING FEES REVENUE	3,100	5,563	2,000	2,980	4,000	3,500
61-4798-00-00	PILOT SUPPLIES - SALES	500	755	650	415	650	650
	<b>TOTAL OPERATING REVENUE</b>	<b>1,029,225</b>	<b>1,171,876</b>	<b>1,045,260</b>	<b>595,392</b>	<b>1,116,360</b>	<b>1,142,160</b>
61-4803-00-00	GRANT REV RAMP-TXDOT	50,000	50,000	50,000	0	50,000	50,000
61-4805-00-00	OTHER GRANT REVENUE	69,000	69,000	4,165,000	0	4,500,000	0
	<b>TOTAL GRANT REVENUE</b>	<b>119,000</b>	<b>119,000</b>	<b>4,215,000</b>	<b>0</b>	<b>4,550,000</b>	<b>50,000</b>
61-4930-00-00	TRANSFER FROM I & S	23,025	23,024	12,747	12,257	12,747	12,741
61-4955-00-00	TRANSFER FROM ASSIGNED FUND	0	0	234,000	0	0	0
61-4962-00-00	TRANSFER FROM FUND 62	0	0	201,000	0	100,000	0
	<b>TOTAL TRANSFERS</b>	<b>23,025</b>	<b>23,024</b>	<b>447,747</b>	<b>12,257</b>	<b>112,747</b>	<b>12,741</b>
	<b>TOTAL AIRPORT REVENUES</b>	<b>1,171,250</b>	<b>1,313,901</b>	<b>5,708,007</b>	<b>607,648</b>	<b>5,779,107</b>	<b>1,204,901</b>

CITY OF GAINESVILLE  
AIRPORT FUND REVENUES  
BUDGET 2022



**AIRPORT FUND  
EXPENSES BY TYPE & DEPARTMENT  
BUDGET 2021-2022**

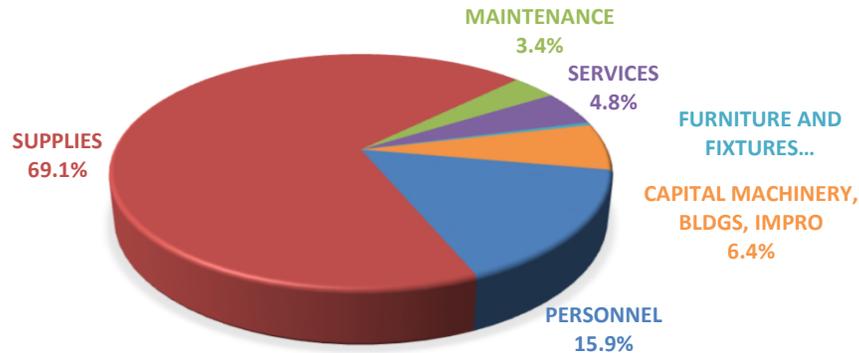
Department	Personnel	Supplies	Maintenance	Services	Minor EQ Furn/Fix	Capital Outlay	Debt Service	Transfers	Total
Airport Operations	185,867	809,175	40,350	56,000	5,000	75,000	0	0	1,171,392
Non-Departmental	0	0	0	0	0	0	24,741	0	24,741
<b>Totals</b>	<b>185,867</b>	<b>809,175</b>	<b>40,350</b>	<b>56,000</b>	<b>5,000</b>	<b>75,000</b>	<b>24,741</b>	<b>0</b>	<b>1,196,133</b>



**CITY OF GAINESVILLE  
BUDGET 2021-2022  
AIRPORT FUND OPERATIONS**

<b>ACCOUNT NUMBER</b>	<b>DESCRIPTION</b>	<b>2019-20 REVISED BUDGET</b>	<b>2019-20 ACTUAL</b>	<b>2020-21 ADOPTED BUDGET</b>	<b>2020-21 ACTUAL SIX MONTHS</b>	<b>2020-21 REVISED BUDGET</b>	<b>2021-22 PROPOSED BUDGET</b>
61-5101-10-10	SALARIES	93,638	95,050	115,864	43,613	107,979	125,663
61-5106-10-10	OVERTIME	5,000	4,071	5,000	2,189	5,000	5,000
61-5107-10-10	HOLIDAY PAY	1,200	1,161	1,200	776	1,200	1,200
61-5110-10-10	LONGEVITY	840	840	960	960	960	1,080
61-5111-10-10	RETIREMENT	13,204	13,259	15,986	6,236	15,026	17,212
61-5112-10-10	FICA	8,136	8,111	9,894	3,800	9,224	10,653
61-5116-10-10	HEALTH/LIFE INSURANCE	13,110	12,886	21,536	6,992	18,023	21,536
61-5118-10-10	WORKER COMPENSATION	851	787	1,035	398	966	1,963
61-5119-10-10	OTHER PAYROLL EXPENSE	1,556	1,555	1,560	720	1,590	1,560
61-5121-10-10	ACCRUED VACATION BENEFITS	0	902	0	0	0	0
	<b>SUBTOTAL SALARIES AND BENEFITS</b>	<b>137,535</b>	<b>138,622</b>	<b>173,035</b>	<b>65,684</b>	<b>159,968</b>	<b>185,867</b>
61-5201-10-10	OFFICE SUPPLIES	1,000	1,376	1,800	375	1,800	1,800
61-5206-10-10	FUELS OILS LUBRICANTS	2,500	160	2,000	47	2,000	2,000
61-5208-10-10	CLEANING SUPPLIES	150	214	250	12	250	250
61-5227-10-10	AVGAS/JETA FUEL	721,000	795,178	721,000	339,743	721,000	800,000
61-5290-10-10	SPECIAL EVENTS	300	295	500	275	550	625
61-5295-10-10	CATERING SUPPLIES	2,500	4,286	1,500	2,009	3,500	3,000
61-5298-10-10	PILOT SUPPLIES FOR RE-SALE	700	531	500	364	600	500
61-5299-10-10	MISCELLANEOUS SUPPLIES	1,000	1,015	1,000	67	1,000	1,000
	<b>SUBTOTAL SUPPLIES</b>	<b>729,150</b>	<b>803,054</b>	<b>728,550</b>	<b>342,892</b>	<b>730,700</b>	<b>809,175</b>
61-5302-10-10	BUILDING MAINTENANCE	1,000	686	1,000	463	1,000	1,000
61-5303-10-10	GROUNDS MAINTENANCE	750	165	1,000	244	1,000	1,000
61-5304-10-10	MACHINERY & EQUIPMENT MAINT.	16,000	12,515	16,000	4,295	21,500	16,000
61-5305-10-10	VEHICLE MAINTENANCE	1,250	2,426	1,250	(115)	1,000	1,250
61-5306-10-10	INSTRUMENT MAINTENANCE	3,000	623	3,000	234	1,800	3,000
61-5309-10-10	OFFICE EQUIPMENT MAINTENANCE	400	65	600	0	600	600
61-5320-10-10	R.A.M.P. GRANT PROGRAM	11,400	3,915	15,000	0	15,000	17,500
	<b>SUBTOTAL MAINTENANCE</b>	<b>33,800</b>	<b>20,395</b>	<b>37,850</b>	<b>5,120</b>	<b>41,900</b>	<b>40,350</b>
61-5401-10-10	COMMUNICATIONS	4,000	3,364	4,000	770	3,000	3,000
61-5402-10-10	DUES & SUBSCRIPTIONS	1,750	1,531	2,500	658	2,500	2,250
61-5403-10-10	GENERAL INSURANCE	13,125	12,925	13,781	6,544	13,781	15,000
61-5404-10-10	PROFESSIONAL FEES	250	1,367	2,500	1,489	2,500	2,500
61-5405-10-10	ADVERTISING	500	560	1,500	480	1,500	1,500
61-5406-10-10	TRAINING	1,700	825	1,750	16	1,500	1,750
61-5408-10-10	ELECTRIC UTILITY SERVICE	14,000	12,247	14,000	6,354	14,000	14,000
61-5411-10-10	MACHINERY AND EQUIPMENT RENTAL	1,000	180	1,500	369	1,500	1,500
61-5417-10-10	INSPECTION AND PERMIT FEES	2,000	2,153	2,000	850	2,000	2,000
61-5418-10-10	AUTO ALLOWANCE	4,750	4,737	4,750	2,192	4,841	4,750
61-5441-10-10	SOLID WASTE UTILITY SERVICE	1,288	1,068	1,288	534	1,288	1,300
61-5442-10-10	WATER/SEWER UTILITY SERVICE	2,500	2,192	2,500	1,080	2,500	2,500
61-5446-10-10	STORM WATER UTILITY FEES	3,420	3,265	3,420	1,632	3,420	3,450
61-5480-10-10	PROPERTY TAX EXPENSE	500	355	1,000	362	500	500
61-5499-10-10	MISCELLANEOUS SERVICES	300	286	0	0	0	0
	<b>SUBTOTAL SERVICES</b>	<b>51,083</b>	<b>47,053</b>	<b>56,489</b>	<b>23,331</b>	<b>54,830</b>	<b>56,000</b>
61-5503-10-10	FURNITURE & FIXTURES	0	0	1,000	0	0	5,000
61-5504-10-10	MACHINERY & EQUIPMENT	0	1,000	0	0	0	0
	<b>SUBTOTAL FURNITURE AND FIXTURES</b>	<b>0</b>	<b>1,000</b>	<b>1,000</b>	<b>0</b>	<b>0</b>	<b>5,000</b>
61-6502-10-10	BUILDINGS	22,000	18,209	20,000	0	32,000	20,000
61-6503-10-10	FURNITURE & FIXTURES	0	0	0	0	0	0
61-6504-10-10	MACHINERY & EQUIPMENT	55,581	34,580	0	0	0	10,000
61-6507-10-10	IMPROVEMENTS OTHER THAN BLDNGS	40,000	0	4,665,000	0	4,665,000	45,000
	<b>SUBTOTAL BUILDINGS/IMPROVEMENTS</b>	<b>117,581</b>	<b>52,789</b>	<b>4,685,000</b>	<b>0</b>	<b>4,697,000</b>	<b>75,000</b>
	<b>AIRPORT OPERATIONS</b>	<b>1,069,149</b>	<b>1,062,913</b>	<b>5,681,924</b>	<b>437,028</b>	<b>5,684,398</b>	<b>1,171,392</b>

**CITY OF GAINESVILLE  
BUDGET 2021-2022  
AIRPORT FUND OPERATIONS**



**EXPENDITURE SUMMARY**

CLASSIFICATION	2019-20 REVISED	2019-20 ACTUAL	2020-21 ADOPTED BUDGET	2020-21 ACTUAL SIX MONTHS	2020-21 REVISED BUDGET	2021-22 PROPOSED BUDGET
PERSONNEL	137,535	138,622	173,035	65,684	159,968	185,867
SUPPLIES	729,150	803,054	728,550	342,892	730,700	809,175
MAINTENANCE	33,800	20,395	37,850	5,120	41,900	40,350
SERVICES	51,083	47,053	56,489	23,331	54,830	56,000
FURNITURE AND FIXTURES	0	1,000	1,000	0	0	5,000
CAPITAL MACHINERY, BLDGS, IMPRO	117,581	52,789	4,685,000	0	4,697,000	75,000
<b>TOTAL</b>	<b>1,069,149</b>	<b>1,062,913</b>	<b>5,681,924</b>	<b>437,028</b>	<b>5,684,398</b>	<b>1,171,392</b>

**WORKLOAD/DEMAND**

	ACTUAL 2018	ACTUAL 2019	ACTUAL 2020	BUDGETED 2021	ESTIMATED 2022
HOURS FUELING AIRCRAFT		325	350	400	500
NUMBER OF AIRCRAFT FUELED		3,600	3,600	4,000	4,250
AFTER HOURS CALL-OUT		100	100	150	100
SWEEP TAXIWAYS/RUNWAYS PER YR.		50	50	50	50
TERMINAL JANITORIAL HOURS		350	400	425	450
HOURS FOR GROUNDS UPKEEP		525	850	850	850
COMMUNITY EVENTS HELD		15	15	15	5

**STAFFING**

POSITION	ACTUAL 2018	ACTUAL 2019	ACTUAL 2020	BUDGETED 2021	PROPOSED 2022
AIRPORT OPERATIONS					
AIRPORT DIRECTOR		1	1	1	1
AIRPORT LINE TECHNICIAN		1	1	1	1
AIRPORT LINE TECHNICIAN PTB		1	1	1	1
<b>TOTAL AIRPORT OPERATIONS</b>		<b>3</b>	<b>3</b>	<b>3</b>	<b>3</b>

**CITY OF GAINESVILLE  
BUDGET 2021-2022  
AIRPORT FUND NON-DEPARTMENTAL**

<b>ACCOUNT NUMBER</b>	<b>DESCRIPTION</b>	<b>2019-20 REVISED BUDGET</b>	<b>2019-20 ACTUAL</b>	<b>2020-21 ADOPTED BUDGET</b>	<b>2020-21 ACTUAL SIX MONTHS</b>	<b>2020-21 REVISED BUDGET</b>	<b>2021-22 PROPOSED BUDGET</b>
61-5465-99-99	LEASE PAYMENT - TRUCK	12,000	11,000	12,000	6,000	12,000	12,000
61-5476-99-99	DEBT EXPENSE 2014 REFUNDING	7,858	7,858	0	0	0	0
61-5477-99-99	DEBT EXP 2016 REFUNDING	15,166	15,166	12,747	12,257	12,747	12,741
	<b>TOTAL DEBT</b>	<b>35,024</b>	<b>34,024</b>	<b>24,747</b>	<b>18,257</b>	<b>24,747</b>	<b>24,741</b>
61-5762-50-99	TRANSFER TO AIRPORT CAPITAL	50,000	0	0	0	0	0
	<b>TOTAL OTHER TRANSACTIONS</b>	<b>50,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
	<b>AIRPORT NON-DEPARTMENTAL</b>	<b>85,024</b>	<b>34,024</b>	<b>24,747</b>	<b>18,257</b>	<b>24,747</b>	<b>24,741</b>

**CITY OF GAINESVILLE  
BUDGET 2021-2022  
AIRPORT CAPITAL IMPROVEMENTS FUND SUMMARY**

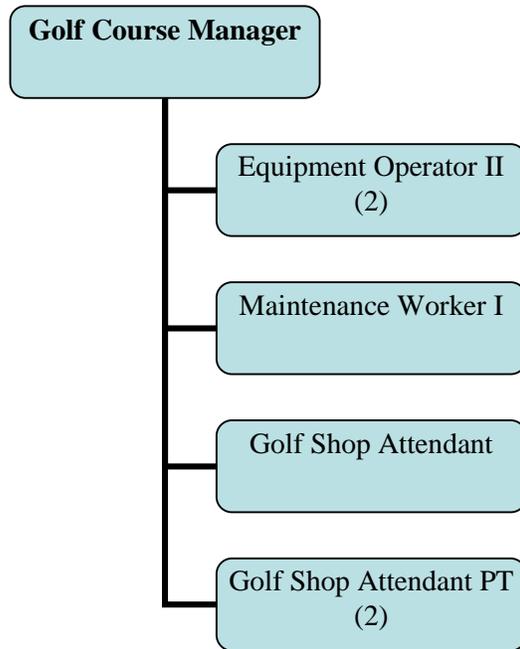
	2019-20 REVISED BUDGET	2019-20 ACTUAL	2020-21 ADOPTED BUDGET	2020-21 ACTUAL SIX MONTHS	2020-21 REVISED BUDGET	2021-22 PROPOSED BUDGET
BEGINNING BALANCE OCTOBER 1	269,411	269,411	218,588	218,588	218,588	118,838
62-4508-00-00 DONATIONS	407,360	407,360	0	0	0	0
62-4701-00-00 INTEREST REVENUE	2,100	2,113	0	145	250	10
62-4961-00-00 TRANSFER FROM AIRPORT OPERATNS	50,000	0	0	0	0	0
<b>TOTAL REVENUE</b>	<b>459,460</b>	<b>409,473</b>	<b>0</b>	<b>145</b>	<b>250</b>	<b>10</b>
<b>TOTAL FUNDS AVAILABLE</b>	<b>728,871</b>	<b>678,884</b>	<b>218,588</b>	<b>218,733</b>	<b>218,838</b>	<b>118,848</b>
62-6501-10-10 LAND	88,627	88,627	0	0	0	0
62-6507-10-10 IMPROVEMENTS OTHER THAN BLDG	322,884	322,884	0	0	0	0
62-5760-50-99 TRANSFER TO WATER FUND	64,940	64,940	0	0	0	0
62-5761-50-99 TRANSFER TO AIRPORT FUND	0	0	201,000	0	100,000	0
<b>TOTAL EXPENDITURES</b>	<b>476,451</b>	<b>476,451</b>	<b>201,000</b>	<b>0</b>	<b>100,000</b>	<b>0</b>
ENDING BALANCE SEPTEMBER 30	252,420	202,433	17,588	218,733	118,838	118,848
INCREASE(DECREASE) IN FUND BALANCE	(16,991)	(66,978)	(201,000)	145	(99,750)	10

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

# Golf Course

(Golf Course Pro Shop, Golf Course Operations)

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**Municipal Golf Course-Pro Shop, Operations**

**Golf Course Fund: 23  
Department Code: 18  
Program Codes: 10 & 47**

**Mission:**

Provide a good, well-maintained golf course for the citizens of Gainesville.

**Vision:**

Maintain the Gainesville Municipal Golf Course under the budget constraints set by the City Council and to ensure a value to the golfing public for the fees that are paid to play golf.

**Department Description:**

The Golf Department is responsible for maintaining, preserving, and operating the Gainesville Municipal Golf Course. The purpose of this department is to create a memorable golf experience for the residents of Gainesville and visitors to the golf course. This experience is accomplished through course conditions and customer service.

**Accomplishments:**

- Increase green fees by marketing through direct contact and social media.
- Implement new course maintenance practices to help promote a player friendly course.
- Increase annual programs through the golf course website.
- Direct marketing through the golf course website

**Departmental Performance Measures:**

- Provide unsurpassed customer service.
- Create a junior golf program.
- Create memorable golf experiences.
- Increase green fees through special events and outings.

	<b>Actual 2018</b>	<b>Actual 2019</b>	<b>Actual 2020</b>	<b>Estimate 2021</b>	<b>Budget 2022</b>
<b>Annual Programs</b>	\$20000	\$20000	\$25000	\$20000	\$30000
<b>Cart Rentals</b>	\$50000	\$60000	\$60000	\$45000	\$55000
<b>Green Fees</b>	\$157000	\$180000	\$180000	\$125000	\$150000
<b>Rounds of Golf</b>	9250	9250	12000	12000	12000

**CITY OF GAINESVILLE  
BUDGET 2021-2022  
GOLF COURSE FUND SUMMARY**

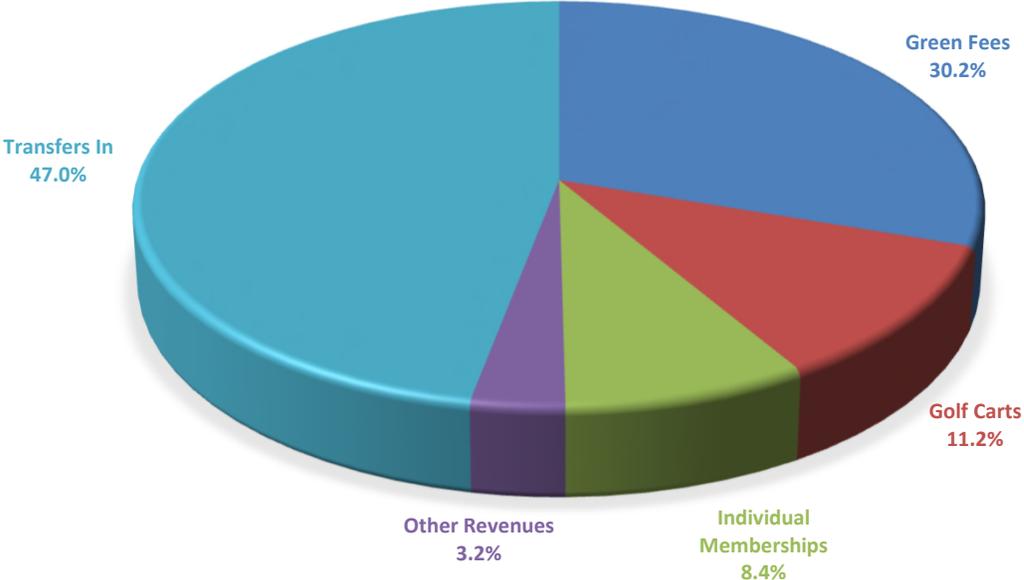
	<b>2019-20 REVISED</b>	<b>2019-20 ACTUAL</b>	<b>2020-21 ADOPTED BUDGET</b>	<b>2020-21 ACTUAL SIX MONTHS</b>	<b>2020-21 REVISED BUDGET</b>	<b>2021-22 PROPOSED BUDGET</b>
BEGINNING BALANCE OCTOBER 1 *	(40,934)	(40,934)	29,948	29,948	29,948	31,922
REVENUES	362,508	411,315	401,571	87,076	387,701	404,218
<b>TOTAL FUNDS AVAILABLE</b>	<b>321,574</b>	<b>370,381</b>	<b>431,519</b>	<b>117,024</b>	<b>417,649</b>	<b>436,140</b>
<b>EXPENDITURES</b>						
PRO SHOP	87,017	84,475	97,863	35,190	96,474	113,035
OPERATIONS	266,881	245,520	295,792	106,233	282,332	283,512
NON-DEPARTMENTAL	8,610	8,611	6,921	6,656	6,921	6,918
<b>TOTAL EXPENDITURES</b>	<b>362,508</b>	<b>338,606</b>	<b>400,576</b>	<b>148,079</b>	<b>385,727</b>	<b>403,465</b>
ENDING BALANCE SEPTEMBER 30	(40,934)	31,776	30,943	(31,055)	31,922	32,675
INCREASE(DECREASE) IN FUND BALANCE	0	72,710	995	(61,003)	1,974	753

Note: Beginning October FY 2021 Fund Balance ties to FY 20 Audited Financials

**CITY OF GAINESVILLE  
BUDGET 2021-2022  
GOLF COURSE FUND - REVENUES**

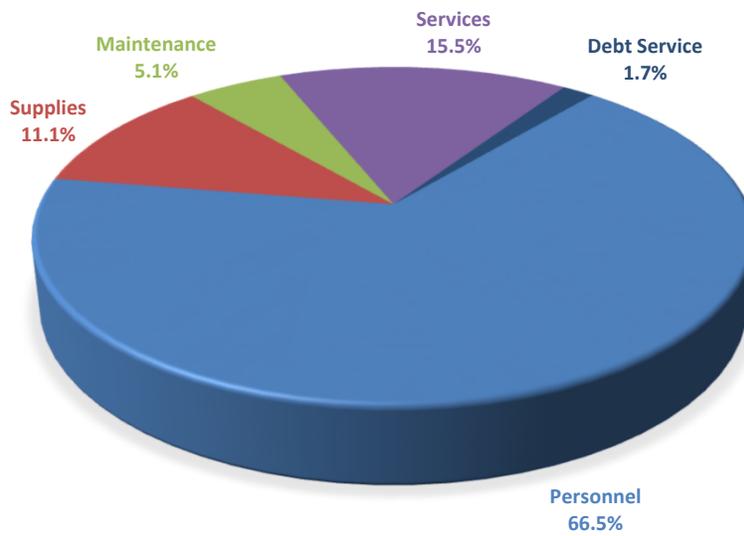
ACCOUNT NUMBER	DESCRIPTION	2019-20 REVISED BUDGET	2019-20 ACTUAL	2020-21 ADOPTED BUDGET	2020-21 ACTUAL SIX MONTHS	2020-21 REVISED BUDGET	2021-22 PROPOSED BUDGET
23-4502-00-00	GREEN FEES	97,500	104,511	125,000	38,746	105,000	122,000
23-4503-00-00	CART STORAGE FEES	250	500	250	0	250	250
23-4504-00-00	TRAIL FEES	100	30	100	0	100	100
23-4514-00-00	INDIVIDUAL MEMBERSHIPS	20,000	34,343	25,000	17,750	25,000	34,000
23-4515-00-00	GOLF CART RENTAL	27,500	46,931	45,000	20,412	45,000	45,000
	<b>SUBTOTAL</b>	<b>145,350</b>	<b>186,315</b>	<b>195,350</b>	<b>76,908</b>	<b>175,350</b>	<b>201,350</b>
23-4622-00-00	OVER/SHORT	0	21	0	0	0	0
23-4701-00-00	INTEREST REVENUE	0	0	0	28	50	25
23-4709-00-00	MISCELLANEOUS REVENUE	100	165	200	2,445	2,500	250
23-4725-00-00	COMMISSION-MERCHANDISE SOLD	500	1,875	700	140	300	375
23-4771-00-00	PLAYER PASS REVENUES	100	150	200	900	1,200	1,000
23-4766-00-00	GOLF MERCHANDISE SALES	0	0	0	0	0	3,000
23-4778-00-00	GOLF CONCESSIONS	100	0	200	0	200	3,300
23-4777-00-00	GOLF ALCOHOL SALES	0	0	0	0	0	5,000
	<b>SUBTOTAL</b>	<b>800</b>	<b>2,211</b>	<b>1,300</b>	<b>3,513</b>	<b>4,250</b>	<b>12,950</b>
23-4901-00-00	TRANSFER FROM GENERAL FUND	204,748	204,748	195,000	0	195,000	180,000
23-4919-00-00	TRANSFER FROM COVID - 19 FUND	0	0	0	0	3,180	0
23-4922-00-00	TRANSFER FROM HOTEL/MOTEL	3,000	3,000	3,000	0	3,000	3,000
23-4930-00-00	TRANSFER FROM DEBT SERVICE	8,610	8,611	6,921	6,656	6,921	6,918
23-4940-00-00	TRNSF FRM CONSTRUCTION PROJECT	0	6,431	0	0	0	0
	<b>SUBTOTAL</b>	<b>216,358</b>	<b>222,789</b>	<b>204,921</b>	<b>6,656</b>	<b>208,101</b>	<b>189,918</b>
	<b>REVENUES TOTAL</b>	<b>362,508</b>	<b>411,315</b>	<b>401,571</b>	<b>87,076</b>	<b>387,701</b>	<b>404,218</b>

CITY OF GAINESVILLE  
BUDGET 2021-2022  
GOLF COURSE FUND - REVENUES



**GOLF COURSE FUND  
EXPENSES BY TYPE & DEPARTMENT  
BUDGET 2021-2022**

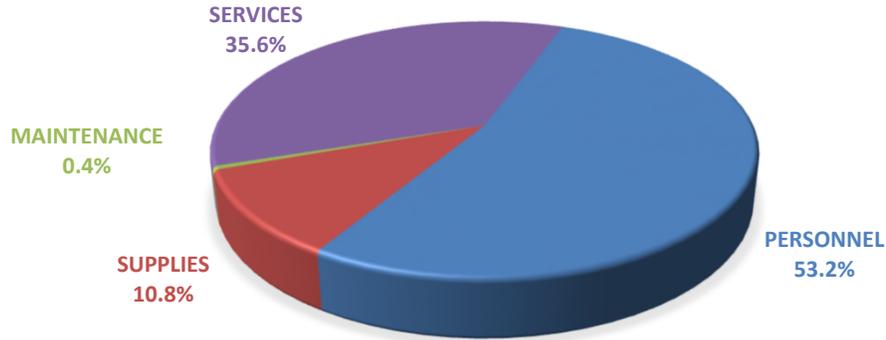
Department	Personnel	Supplies	Maintenance	Services	Minor Equipmt/Proj	Capital Outlay	Debt Service	Total
Pro Shop	60,122	12,200	500	40,213	0	0	0	113,035
Golf Course Maintenance & Operations	208,106	32,700	20,250	22,456	0	0	0	283,512
Non-Departmental	0	0	0	0	0	0	6,918	6,918
<b>Totals</b>	<b>268,228</b>	<b>44,900</b>	<b>20,750</b>	<b>62,669</b>	<b>0</b>	<b>0</b>	<b>6,918</b>	<b>403,465</b>



**CITY OF GAINESVILLE  
BUDGET 2021-2022  
GOLF COURSE FUND PRO SHOP**

ACCOUNT NUMBER	DESCRIPTION	2019-20 REVISED	2019-20 ACTUAL	2020-21 ORIGINAL BUDGET	2020-21 ACTUAL SIX MONTHS	2020-21 REVISED BUDGET	2021-22 PROPOSED BUDGET
23-5101-18-10	SALARIES	35,401	34,244	40,665	16,256	39,661	42,722
23-5106-18-10	OVERTIME	2,000	298	2,000	0	2,000	2,000
23-5107-18-10	HOLIDAY PAY	800	621	800	412	800	800
23-5110-18-10	LONGEVITY	300	300	0	60	60	60
23-5111-18-10	RETIREMENT	2,627	2,298	2,981	1,237	3,060	3,176
23-5112-18-10	FICA	2,170	2,709	3,325	1,277	2,638	3,487
23-5116-18-10	HEALTH/LIFE INSURANCE	5,468	4,289	7,170	3,492	7,557	7,170
23-5118-18-10	WORKER COMPENSATION	307	386	469	162	335	707
23-5121-18-10	ACCRUED VACATION BENEFITS	0	(748)	0	0	0	0
23-5123-18-10	ACCRUED COMP-TIME BENEFITS	0	(164)	0	0	0	0
	<b>SUBTOTAL SALARIES AND BENEFITS</b>	<b>49,073</b>	<b>44,233</b>	<b>57,410</b>	<b>22,896</b>	<b>56,111</b>	<b>60,122</b>
23-5201-18-10	OFFICE SUPPLIES	100	36	200	0	200	200
23-5412-18-10	ALCOHOLIC BEVERAGE SALES	0	0	0	0	0	5,000
23-5213-18-10	CONCESSION STAND SUPPLIES	300	0	400	0	400	3,300
23-5253-18-10	PRO SHOP MERCHANDISE SALES	0	0	0	0	0	3,000
23-5299-18-10	MISCELLANEOUS SUPPLIES	700	541	800	18	800	700
	<b>SUBTOTAL SUPPLIES</b>	<b>1,100</b>	<b>577</b>	<b>1,400</b>	<b>18</b>	<b>1,400</b>	<b>12,200</b>
23-5399-18-10	MISCELLANEOUS MAINTENANCE	500	284	500	30	500	500
	<b>SUBTOTAL MAINTENANCE</b>	<b>500</b>	<b>284</b>	<b>500</b>	<b>30</b>	<b>500</b>	<b>500</b>
23-5401-18-10	COMMUNICATIONS	1,800	1,995	2,000	770	2,000	1,800
23-5403-18-10	GENERAL INSURANCE	60	33	63	20	63	63
23-5404-18-10	PROFESSIONAL FEES	250	424	150	18	100	100
23-5405-18-10	ADVERTISING	1,800	1,784	2,000	837	2,000	1,500
23-5406-18-10	TRAVEL TRAINING & SEMINARS	0	0	100	0	100	0
23-5408-18-10	ELECTRIC UTILITY SERVICE	4,000	2,776	4,040	849	4,000	3,500
23-5423-18-10	GOLF CART RENTAL EXPENSE	6,840	7,150	7,200	0	7,200	7,500
23-5453-18-10	CART LEASE PAYMENT	19,644	21,523	21,000	8,347	21,000	23,250
23-5499-18-10	MISCELLANEOUS SERVICES	1,950	3,697	2,000	1,405	2,000	2,500
	<b>SUBTOTAL SERVICES</b>	<b>36,344</b>	<b>39,382</b>	<b>38,553</b>	<b>12,246</b>	<b>38,463</b>	<b>40,213</b>
	<b>GOLF PRO SHOP</b>	<b>87,017</b>	<b>84,475</b>	<b>97,863</b>	<b>35,190</b>	<b>96,474</b>	<b>113,035</b>

**CITY OF GAINESVILLE  
BUDGET 2021-2022  
GOLF COURSE FUND PRO SHOP**



**EXPENDITURE SUMMARY**

CLASSIFICATION	2019-20	2019-20	2020-21	2020-21	2020-21	2021-22
	REVISED	ACTUAL	ORIGINAL BUDGET	ACTUAL SIX MONTHS	REVISED BUDGET	PROPOSED BUDGET
PERSONNEL	49,073	44,233	57,410	22,896	56,111	60,122
SUPPLIES	1,100	577	1,400	18	1,400	12,200
MAINTENANCE	500	284	500	30	500	500
SERVICES	36,344	39,382	38,553	12,246	38,463	40,213
<b>TOTAL</b>	<b>87,017</b>	<b>84,475</b>	<b>97,863</b>	<b>35,190</b>	<b>96,474</b>	<b>113,035</b>

**WORKLOAD/DEMAND**

	ACTUAL 2018	ACTUAL 2019	ACTUAL 2020	BUDGETED 2021	ESTIMATED 2022
HOURS STAGING, CLEANING, STORING GOLF CARTS	760	760	740	740	740
HOURS GOLF SHOP MAINTENANCE	105	105	125	125	125
HOURS ATTENDANCE OF GOLF SHOP	4,800	4,800	4,800	4,800	4,800
HOURS TOURNAMENT PREPARATIONS	160	160	180	180	180
HOURS ERRANDS, MEETINGS, ETC.	300	300	300	300	300

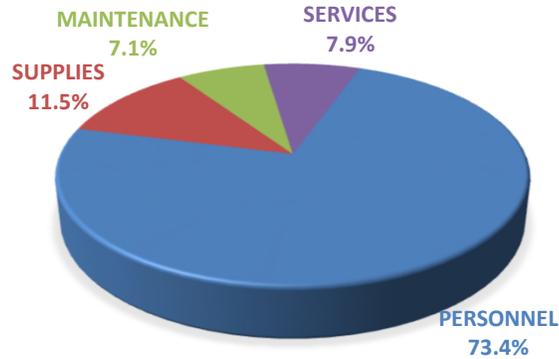
**STAFFING**

POSITION	ACTUAL 2018	ACTUAL 2019	ACTUAL 2020	BUDGETED 2021	PROPOSED 2022
GOLF PRO SHOP OPERATIONS					
GOLF SHOP MANAGER	0	0	0	0	0
GOLF SHOP ATTENDANT	1	1	1	1	1
GOLF SHOP ATTENDANT PT	2	2	2	2	2
<b>TOTAL GOLF PRO SHOP OPERATIONS</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>3</b>

**CITY OF GAINESVILLE  
BUDGET 2021-2022  
GOLF COURSE FUND OPERATIONS**

ACCOUNT NUMBER	DESCRIPTION	2019-20 REVISED	2019-20 ACTUAL	2020-21 ORIGINAL BUDGET	2020-21 ACTUAL SIX MONTHS	2020-21 REVISED BUDGET	2021-22 PROPOSED BUDGET
23-5101-18-47	SALARIES	124,598	125,905	127,491	57,371	131,292	136,602
23-5106-18-47	OVERTIME	8,000	1,373	8,000	0	8,000	8,000
23-5107-18-47	HOLIDAY PAY	508	452	508	127	508	500
23-5110-18-47	LONGEVITY	1,500	1,500	1,740	1,740	1,740	1,980
23-5111-18-47	RETIREMENT	16,681	16,016	17,089	7,352	17,560	18,244
23-5112-18-47	FICA	10,126	9,463	10,577	4,307	10,551	11,292
23-5116-18-47	HEALTH/LIFE INSURANCE	26,167	25,718	28,680	13,967	30,187	28,680
23-5118-18-47	WORKER COMPENSATION	1,459	1,400	1,493	577	1,378	2,288
23-5119-18-47	OTHER PAYROLL EXPENSE	519	519	520	240	530	520
23-5121-18-47	ACCRUED VACATION BENEFITS	0	307	0	0	0	0
	<b>SUBTOTAL SALARIES AND BENEFITS</b>	<b>189,558</b>	<b>182,654</b>	<b>196,098</b>	<b>85,681</b>	<b>201,746</b>	<b>208,106</b>
23-5201-18-47	OFFICE SUPPLIES	225	195	250	204	250	250
23-5206-18-47	FUELS OILS LUBRICANTS	12,500	6,509	14,000	3,711	14,000	12,000
23-5207-18-47	SMALL TOOLS AND INSTRUMENTS	100	38	200	0	200	200
23-5208-18-47	CLEANING SUPPLIES	225	246	250	176	250	250
23-5212-18-47	BOTANICAL & AGRICULTURAL	20,400	14,884	21,000	2,668	21,000	19,000
23-5299-18-47	MISCELLANEOUS SUPPLIES	800	758	1,000	351	1,000	1,000
	<b>SUBTOTAL SUPPLIES</b>	<b>34,250</b>	<b>22,629</b>	<b>36,700</b>	<b>7,110</b>	<b>36,700</b>	<b>32,700</b>
23-5302-18-47	BUILDING MAINTENANCE	350	144	350	0	350	350
23-5303-18-47	GROUPS MAINTENANCE	4,000	2,861	3,500	0	3,500	3,500
23-5304-18-47	MACHINERY & EQUIPMENT MAINT.	9,300	10,255	10,000	4,078	10,000	10,000
23-5305-18-47	VEHICLE MAINTENANCE	450	361	400	0	400	400
23-5317-18-47	IRRIGATION SYSEM MAINT/REPAIR	4,500	1,034	5,000	380	5,000	5,000
23-5399-18-47	MISCELLANEOUS MAINTENANCE	1,000	703	1,000	774	1,000	1,000
	<b>SUBTOTAL MAINTENANCE</b>	<b>19,600</b>	<b>15,357</b>	<b>20,250</b>	<b>5,231</b>	<b>20,250</b>	<b>20,250</b>
23-5401-18-47	COMMUNICATIONS	1,100	826	1,000	410	1,000	800
23-5403-18-47	GENERAL INSURANCE	2,625	2,084	2,756	1,047	2,756	2,894
23-5404-18-47	PROFESSIONAL FEES	423	457	400	72	300	250
23-5406-18-47	TRAVEL TRAINING & SEMINARS	200	91	400	50	200	200
23-5408-18-47	ELECTRIC UTILITY SERVICE	6,000	4,820	6,060	1,764	6,060	5,500
23-5409-18-47	CONTRACTUAL SERVICES	300	0	350	0	350	350
23-5411-18-47	MACHINERY/EQUIPMENT RENTAL	400	99	600	0	600	600
23-5440-18-47	NATURAL GAS UTILITY SERVICE	1,800	1,518	1,800	1,080	1,800	1,818
23-5441-18-47	SOLID WASTE UTILITY SERVICE	4,825	4,426	4,970	2,213	4,970	5,144
23-5442-18-47	WATER/SEWER UTILITY SERVICE	2,800	2,190	2,800	1,454	2,800	2,800
23-5446-18-47	STORM WATER UTILITY FEES	100	91	100	45	100	100
23-5455-18-47	UNIFORM PURCHASE/RENTAL	900	439	1,000	17	700	500
23-5499-18-47	MISCELLANEOUS SERVICES	2,000	1,407	2,000	58	2,000	1,500
	<b>SUBTOTAL SERVICES</b>	<b>23,473</b>	<b>18,448</b>	<b>24,236</b>	<b>8,210</b>	<b>23,636</b>	<b>22,456</b>
23-6501-18-47	LAND	0	6,431	0	0	0	0
23-6504-18-47	MACHINERY & EQUIPMENT	0	0	18,508	0	0	0
	<b>SUBTOTAL CAPITAL</b>	<b>0</b>	<b>6,431</b>	<b>18,508</b>	<b>0</b>	<b>0</b>	<b>0</b>
	<b>GOLF COURSE OPERATIONS</b>	<b>266,881</b>	<b>245,520</b>	<b>295,792</b>	<b>106,233</b>	<b>282,332</b>	<b>283,512</b>

**CITY OF GAINESVILLE  
BUDGET 2021-2022  
GOLF COURSE FUND OPERATIONS**



**EXPENDITURE SUMMARY**

CLASSIFICATION	2019-20	2019-20	2020-21	2020-21	2020-21	2021-22
	REVISED	ACTUAL	ORIGINAL BUDGET	ACTUAL SIX MONTHS	REVISED BUDGET	PROPOSED BUDGET
PERSONNEL	189,558	182,654	196,098	85,681	201,746	208,106
SUPPLIES	34,250	22,629	36,700	7,110	36,700	32,700
MAINTENANCE	19,600	15,357	20,250	5,231	20,250	20,250
SERVICES	23,473	18,448	24,236	8,210	23,636	22,456
CAPITAL OUTLAY	0	6,431	18,508	0	0	0
<b>TOTAL</b>	<b>266,881</b>	<b>245,520</b>	<b>295,792</b>	<b>106,233</b>	<b>282,332</b>	<b>283,512</b>

**WORKLOAD/DEMAND**

	ACTUAL	ACTUAL	ACTUAL	BUDGETED	ESTIMATED
	2018	2019	2020	2021	2022
MOWING HOURS	5,200	5,200	5,200	5,200	5,200
EQUIPMENT MAINTENANCE HOURS	650	650	650	650	650
IRRIGATION/WATERING HOURS	500	500	500	500	500
TRASH CLEANUP HOURS	270	270	270	270	270
SPRAYING HOURS	400	400	400	400	400
GENERAL OPERATIONS/MAINTENANCE HOURS	1,000	1,000	1,000	1,000	1,000

**STAFFING**

POSITION	ACTUAL	ACTUAL	ACTUAL	BUDGETED	PROPOSED
	2018	2019	2020	2021	2022
GOLF COURSE OPERATIONS					
GOLF COURSE OPERATIONS MANAGER	0	0	0	0	0
GOLF COURSE MANAGER	1	1	1	1	1
EQUIPMENT OPERATOR II	2	2	2	2	2
MAINTENANCE WORKER I	1	1	1	1	1
<b>TOTAL GOLF COURSE OPERATIONS</b>	<b>4</b>	<b>4</b>	<b>4</b>	<b>4</b>	<b>4</b>

**CITY OF GAINESVILLE  
BUDGET 2021-2022  
GOLF COURSE FUND NON-DEPARTMENTAL**

<b>ACCOUNT NUMBER</b>	<b>DESCRIPTION</b>	<b>2019-20 REVISED BUDGET</b>	<b>2019-20 ACTUAL</b>	<b>2020-21 ADOPTED BUDGET</b>	<b>2020-21 ACTUAL SIX MONTHS</b>	<b>2020-21 REVISED BUDGET</b>	<b>2021-22 PROPOSED BUDGET</b>
23-5476-99-99	DEBT EXPENSE 2014 REF	375	375	0	0	0	0
23-5477-99-99	DEBT EXP 2016 REFUNDING	8,235	8,235	6,921	6,656	6,921	6,918
	<b>TOTAL DEBT</b>	<b>8,610</b>	<b>8,611</b>	<b>6,921</b>	<b>6,656</b>	<b>6,921</b>	<b>6,918</b>
	<b>NON-DEPARTMENTAL</b>	<b>8,610</b>	<b>8,611</b>	<b>6,921</b>	<b>6,656</b>	<b>6,921</b>	<b>6,918</b>



## SPECIAL REVENUE FUNDS

**Hotel Motel Fund** –this special revenue fund is used to account for revenues derived from the hotel occupancy taxes, which are legally restricted to certain expenditures, such as those expenditures associated with promotion of tourism, the arts and Civic Center operations.

**Assigned Projects Fund** –this special revenue fund is used to account for revenues designated by City Council for Special Projects and capital purchases. Expenditures are limited to projects for the City as determined by the City Manager.

**Municipal Court Juvenile Case Mgr. Fund** - – this special revenue fund is used to account for juvenile case manager fees collected by the court, which are legally restricted to the municipal court juvenile case manager’s salary.

**Municipal Court Technology Fund** –this special revenue fund is used to account for technology fees collected by the court, which are legally restricted to certain expenditures related to court technology.

**Municipal Court Security Fund** - –this special revenue fund is used to account for security fees collected by the court, which are legally restricted to certain expenditures related to court security.

**Law Enforcement Officer Education Fund** – this special revenue fund is used to account for revenues received from the State of Texas Law Enforcement Officer Standards and Education account. Expenditures are restricted to providing continuing education or training of law enforcement personnel.

**Federal Seizure Fund** – this special revenue fund is used to account for Federal seized funds that have been forfeited to the Gainesville Police Department. These funds can be used solely for law enforcement purposes complying with chapter 59 of the Texas Code of Criminal Procedure



## **SPECIAL REVENUE FUNDS (Con't)**

**State Seizure Fund** – this special revenue fund is used to account for State seized funds that have been forfeited to the Gainesville Police Department. These funds can be used solely for law enforcement purposes complying with chapter 59 of the Texas Code of Criminal Procedure.

**City Athletic Field Projects Fund** –this special revenue fund is used to account for donations made to the City. These funds are legally restricted to expenditures related to the maintenance and improvement of the various City athletic fields.

**Hospital Demolition Fund** –this special fund is used to provided funds for demolition of the Hospital sold to a new developer. These funds are held in case the City has to perform the demolition.

**Cable Peg Fee Fund** - this special revenue fund is comprised of a 1% fee paid by Time Warner to support public, educational and governmental (PEG) programming. These funds are restricted to support capital costs (e.g., equipment) related to PEG channels.

**CITY OF GAINESVILLE  
BUDGET 2021-2022  
HOTEL/MOTEL FUND**

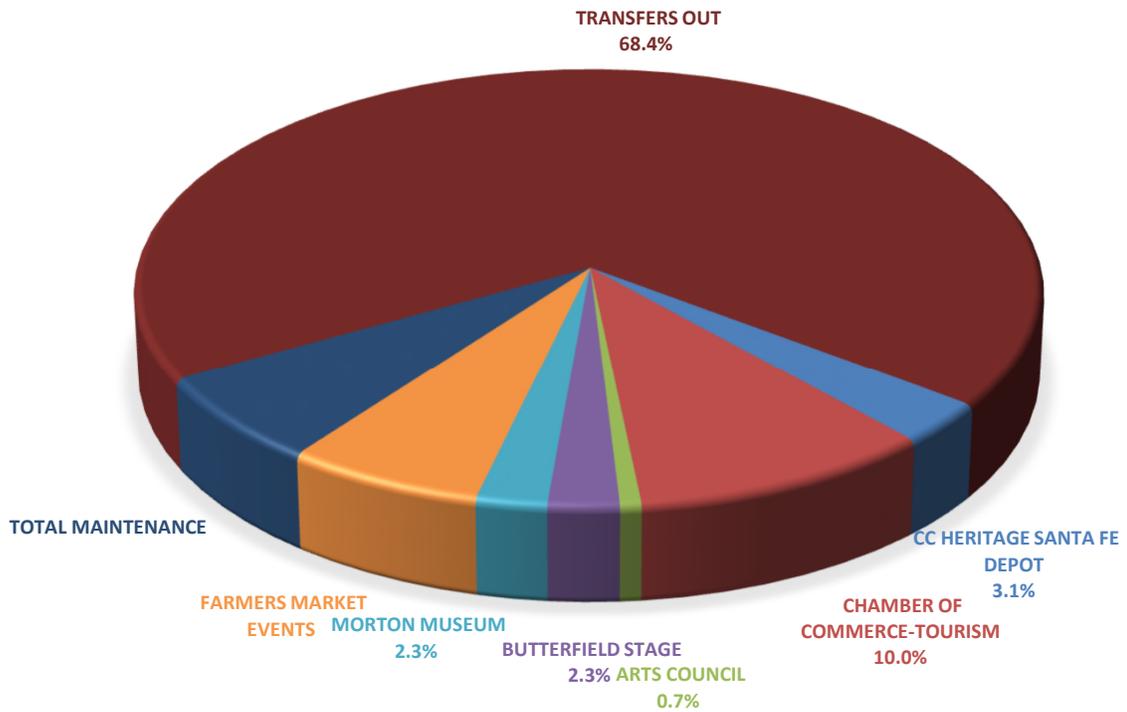
ACCOUNT NUMBER	DESCRIPTION	2019-20 REVISED BUDGET	2019-20 ACTUAL	2020-21 ADOPTED BUDGET	2020-21 ACTUAL SIX MONTHS	2020-21 REVISED BUDGET	2021-22 PROPOSED BUDGET
	BEGINNING BALANCE OCTOBER 1	363,000	363,000	489,942	489,942	489,942	497,486
<b>REVENUES</b>							
22-4104-00-00	OCCUPANCY TAXES	600,000	640,422	600,000	277,530	600,000	650,000
22-4701-00-00	INTEREST REVENUE	3,000	2,499	2,000	455	800	800
22-4709-00-00	MISCELLANEOUS REVENUE	0	0	0	294	294	0
	<b>TOTAL REVENUES</b>	<b>603,000</b>	<b>642,921</b>	<b>602,000</b>	<b>278,280</b>	<b>601,094</b>	<b>650,800</b>
	<b>TOTAL FUNDS AVAILABLE</b>	<b>966,000</b>	<b>1,005,921</b>	<b>1,091,942</b>	<b>768,222</b>	<b>1,091,036</b>	<b>1,148,286</b>
<b>EXPENDITURES</b>							
22-5910-10-19	CC HERITAGE SANTA FE DEPOT	20,000	20,000	20,000	10,000	20,000	20,000
22-5912-10-19	CHAMBER OF COMMERCE-TOURISM	64,000	64,000	64,000	32,000	64,000	64,000
22-5913-10-19	ARTS COUNCIL	4,500	4,500	4,500	1,125	4,500	4,500
22-5914-10-19	BUTTERFIELD STAGE	15,000	15,000	15,000	7,500	15,000	15,000
22-5924-10-19	MORTON MUSEUM	15,000	15,000	15,000	7,500	15,000	15,000
22-5305-10-19	FARMERS MARKET EVENTS	42,000	42,000	42,000	21,000	42,000	42,000
	<b>TOTAL LOCAL ORGANIZATIONS</b>	<b>160,500</b>	<b>160,500</b>	<b>160,500</b>	<b>79,125</b>	<b>160,500</b>	<b>160,500</b>
22-5302-10-19	BUILDING MAINTENANCE	13,000	3,896	13,000	364	13,000	13,000
22-5303-10-19	MEDAL OF HONOR	13,300	13,689	13,300	11,893	13,300	13,300
22-5320-10-19	ADVERTISING	0	0	12,000	5,418	12,000	16,000
	<b>TOTAL MAINTENANCE</b>	<b>26,300</b>	<b>17,585</b>	<b>38,300</b>	<b>17,675</b>	<b>38,300</b>	<b>42,300</b>
22-5404-10-19	PROFESSIONAL FEES	0	0	30,000	0	0	0
	<b>TOTAL FEES</b>	<b>0</b>	<b>0</b>	<b>30,000</b>	<b>0</b>	<b>0</b>	<b>0</b>
22-5701-50-99	TRANSFER TO GEN FUND ZOO	97,750	97,750	97,750	48,875	97,750	97,750
22-5701-50-99-CIVIC	TRANSFER TO GEN F/CIVIC/DEPOT	230,144	230,144	245,000	122,500	245,000	288,122
22-5701-50-99-WEB	TRANSFER TO GEN FUND-WEBSITE	7,000	7,000	7,000	0	7,000	10,000
22-5723-50-99	TRANSFER TO GOLF COURSE FUND	3,000	3,000	3,000	0	3,000	3,000
22-5755-50-99	TRANSFER TO ASSIGNED FUND	0	0	0	42,000	42,000	41,000
	<b>TRANSFERS OUT</b>	<b>337,894</b>	<b>337,894</b>	<b>352,750</b>	<b>213,375</b>	<b>394,750</b>	<b>439,872</b>
	<b>TOTAL EXPENDITURES</b>	<b>524,694</b>	<b>515,979</b>	<b>581,550</b>	<b>310,175</b>	<b>593,550</b>	<b>642,672</b>
	ENDING BALANCE SEPTEMBER 30	441,306	489,942	510,392	458,046	497,486	505,614
	INCREASE/DECREASE	78,306	126,942	20,450	(31,896)	7,544	8,128

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

**Objectives for Goal 7**

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

CITY OF GAINESVILLE  
BUDGET 2021-2022  
HOTEL/MOTEL FUND



**CITY OF GAINESVILLE  
BUDGET 2021-2022  
ASSIGNED PROJECT FUND**

DESCRIPTION	2019-20 BUDGET	2019-20 ACTUAL	2020-21 ORIGINAL BUDGET	2020-21 ACTUAL SIX MONTHS	2020-21 REVISED BUDGET	2021-22 PROPOSED BUDGET
BEGINNING BALANCE OCTOBER 1	4,880,738	4,880,738	5,686,215	5,686,215	5,686,215	5,285,442
REVENUES						
ASSIGNED PROJECT REVENUES	0	2,376,208	27,000	540,616	734,655	43,400
TOTAL REVENUES	0	2,376,208	27,000	540,616	734,655	43,400
TOTAL FUNDS AVAILABLE	4,880,738	7,256,946	5,713,215	6,226,831	6,420,870	5,328,842
EXPENDITURES						
ASSIGNED PROJECTS	1,585,731	1,570,731	663,418	413,029	1,135,428	3,410,847
TOTAL EXPENDITURES	1,585,731	1,570,731	663,418	413,029	1,135,428	3,410,847
ENDING BALANCE SEPTEMBER 30	3,295,007	5,686,215	5,049,797	5,813,802	5,285,442	1,917,995
INCREASE/(DECREASE)	(1,585,731)	805,477	(636,418)	127,587	(400,773)	(3,367,447)

Note: Beginning October FY 2021 Fund Balance ties to FY 20 Audited Financials

This special revenue fund is used to account for revenues designated by City Council for Special Projects and capital purchases. Expenditures are limited to projects for the City as determined by the City Council or City Manager.

Original FY 2021 Fund Balance budget was \$4,880,738. By end of FY 2020, the City had excess revenues in the General Fund over \$39,5940 budgeted, so more revenues were transferred to the assigned fund.

**CITY OF GAINESVILLE  
BUDGET 2021-2022  
ASSIGNED PROJECT REVENUES**

<b>ACCOUNT NUMBER</b>	<b>DESCRIPTION</b>	<b>2019-20 REVISED</b>	<b>2019-20 ACTUAL</b>	<b>2020-21 ADOPTED BUDGET</b>	<b>2020-21 ACTUAL SIX MONTHS</b>	<b>2020-21 REVISED BUDGET</b>	<b>2021-22 PROPOSED BUDGET</b>
55-4701-00-00	INTEREST REVENUE	35,000	28,575	27,000	1,361	2,400	2,400
55-4508-0000	DONATION REVENUE	0	0	0	0	151,000	0
55-4709-00-00	OTHER INCOME	0	0	0	539,255	539,255	0
	<b>TOTAL INTEREST AND OTHER REVENUE</b>	<b>35,000</b>	<b>28,575</b>	<b>27,000</b>	<b>540,616</b>	<b>692,655</b>	<b>2,400</b>
55-4901-00-00	TRANS FR GENERAL FUND	0	2,347,633	0	0	0	0
55-4922-00-00	TRANS FR HOTEL/MOTEL FUND	0	0	0	0	42,000	41,000
	<b>TOTAL TRANSFERS</b>	<b>0</b>	<b>2,347,633</b>	<b>0</b>	<b>0</b>	<b>42,000</b>	<b>41,000</b>
	<b>TOTAL ASSIGNED GENERAL REVENUES</b>	<b>35,000</b>	<b>2,376,208</b>	<b>27,000</b>	<b>540,616</b>	<b>734,655</b>	<b>43,400</b>

**CITY OF GAINESVILLE  
BUDGET 2021-2022  
ASSIGNED PROJECT FUND**

ACCOUNT NUMBER		2019-20 REVISED	2019-20 ACTUAL	2020-21 ADOPTED BUDGET	2020-21 ACTUAL SIX MONTHS	2020-21 REVISED BUDGET	2021-22 PROPOSED BUDGET
55-5450-15-23	QUINT FIRE TRUCK LEASE	0	0	141,860	141,860	141,860	0
55-5450-14-22	PD CAMERA DEBT	0	0	39,000	39,000	39,000	0
	<b>TOTAL CAPITAL LEASE</b>	<b>0</b>	<b>0</b>	<b>180,860</b>	<b>180,860</b>	<b>180,860</b>	<b>0</b>
55-6501-10-15	FBC PROPERTY RIGHTS	0	0	0	0	17,010	0
55-6505-14-22	PD VEHICLES	0	0	148,558	50,170	148,558	0
55-6505-15-23	VEHICLES	0	0	55,000	0	55,000	0
55-6507-16-42	IMPROVEMENTS OTHER THB BLDG	0	0	0	182,000	398,000	0
55-6505-16-46	CEMETERY VEHICLES	0	0	45,000	0	45,000	0
55-6501-50-99	LAND	416,231	416,231	0	0	0	0
55-6502-50-99	BUILDINGS	0	0	0	0	70,000	0
55-6504-16-46	MOWERS	0	0	0	0	204,000	0
55-6507-50-99	IMPROVEMENTS OTHER THB BLDG	35,000	35,000	0	0	17,000	0
55-6510-50-99	SUMP	1,119,500	0	0	0	0	3,399,000
	<b>TOTAL CAPITAL EXPENDITURES</b>	<b>1,585,731</b>	<b>451,231</b>	<b>248,558</b>	<b>232,170</b>	<b>954,568</b>	<b>3,399,000</b>
55-5754-50-99	TRANSFER TO FUND 54	0	1,119,500	0	0	0	0
55-5701-50-99	TRANSFER TO FUND GENERAL FUND	0	0	0	0	0	11,847
55-5761-50-99	TRANSFER TO AIRPORT FUND	0	0	234,000	0	0	0
	<b>TOTAL TRANSFERS</b>	<b>0</b>	<b>1,119,500</b>	<b>234,000</b>	<b>0</b>	<b>0</b>	<b>11,847</b>
	<b>TOTAL PROJECT EXPENDITURES</b>	<b>1,585,731</b>	<b>1,570,731</b>	<b>663,418</b>	<b>413,029</b>	<b>1,135,428</b>	<b>3,410,847</b>

**CITY OF GAINESVILLE  
BUDGET 2021-2022  
MUNICIPAL COURT JUVENILE CASE MANAGER FUND**

<b>ACCOUNT NUMBER</b>	<b>DESCRIPTION</b>	<b>2019-20 REVISED BUDGET</b>	<b>2019-20 ACTUAL</b>	<b>2020-21 ADOPTED BUDGET</b>	<b>2020-21 ACTUAL SIX MONTHS</b>	<b>2020-21 REVISED BUDGET</b>	<b>2021-22 PROPOSED BUDGET</b>
	BEGINNING BALANCE OCTOBER 1	27,882	27,882	24,928	24,928	24,928	19,026
<b>REVENUES</b>							
10-4313-00-00	JUVENILE CASE MANAGER FEE	8,650	9,639	14,000	4,936	7,000	9,000
10-4314-00-00	TRUANT PREV AND DIVERSION	1,303	888	2,500	115	230	230
10-4701-00-00	INTEREST	220	241	220	34	68	68
	<b>TOTAL REVENUES</b>	<b>10,173</b>	<b>10,768</b>	<b>16,720</b>	<b>5,085</b>	<b>7,298</b>	<b>9,298</b>
	<b>TOTAL FUNDS AVAILABLE</b>	<b>38,055</b>	<b>38,650</b>	<b>41,648</b>	<b>30,013</b>	<b>32,226</b>	<b>28,324</b>
<b>EXPENDITURES</b>							
10-5402-10-21	DUES AND MEMBERSHIPS	0	0	0	0	200	200
10-5406-10-21	TRAINING	723	723	1,000	0	0	1,000
	<b>SUBTOTAL DUES/TRAINING</b>	<b>723</b>	<b>723</b>	<b>1,000</b>	<b>0</b>	<b>200</b>	<b>1,200</b>
10-5701-10-21	TRANSFER TO GENERAL FUND	13,000	13,000	13,000	0	13,000	13,000
	<b>SUBTOTAL TRANSFERS</b>	<b>13,000</b>	<b>13,000</b>	<b>13,000</b>	<b>0</b>	<b>13,000</b>	<b>13,000</b>
	<b>TOTAL EXPENDITURES</b>	<b>13,723</b>	<b>13,723</b>	<b>14,000</b>	<b>0</b>	<b>13,200</b>	<b>14,200</b>
	ENDING BALANCE SEPTEMBER 30	24,332	24,928	27,648	30,013	19,026	14,124
	INCREASE/(DECREASE)	(3,550)	(2,954)	2,720	5,085	(5,902)	(4,902)

Note: This fund was opened in April 2010 in compliance with Texas State law. These funds are restricted to only go towards the salary paid to the Juvenile Case Manager.

**CITY OF GAINESVILLE  
BUDGET 2021-2022  
MUNICIPAL COURT TECHNOLOGY FUND**

ACCOUNT NUMBER	DESCRIPTION	2019-20 REVISED BUDGET	2019-20 ACTUAL	2020-21 ADOPTED BUDGET	2020-21 ACTUAL SIX MONTHS	2020-21 REVISED BUDGET	2021-22 PROPOSED BUDGET
	BEGINNING BALANCE OCTOBER 1	9,128	9,128	7,581	7,581	7,581	4,494
<b>REVENUES</b>							
21-4310-00-00	COURT TECHNOLOGY FEES	7,350	7,715	12,000	3,948	7,000	9,000
21-4701-00-00	INTEREST REVENUE	80	78	80	7	13	13
	<b>TOTAL REVENUES</b>	<b>7,430</b>	<b>7,793</b>	<b>12,080</b>	<b>3,955</b>	<b>7,013</b>	<b>9,013</b>
	<b>TOTAL FUNDS AVAILABLE</b>	<b>16,558</b>	<b>16,921</b>	<b>19,661</b>	<b>11,536</b>	<b>14,594</b>	<b>13,507</b>
<b>EXPENDITURES</b>							
21-5319-10-21	SOFTWARE MAINTENANCE	4,620	2,782	4,620	4,400	4,400	4,620
21-5411-10-21	EQUIPMENT RENTAL	1,200	675	1,200	395	1,200	1,200
	<b>SUBTOTAL EQUIPMENT MAINT AND RENT/</b>	<b>5,820</b>	<b>3,457</b>	<b>5,820</b>	<b>4,795</b>	<b>5,600</b>	<b>5,820</b>
21-5508-10-21	OFFICE MACHINERY & EQUIPMENT	4,304	5,883	4,500	1,373	4,500	5,000
	<b>SUBTOTAL CAPITAL (under \$15,000)</b>	<b>4,304</b>	<b>5,883</b>	<b>4,500</b>	<b>1,373</b>	<b>4,500</b>	<b>5,000</b>
	<b>TOTAL EXPENDITURES</b>	<b>10,124</b>	<b>9,340</b>	<b>10,320</b>	<b>6,168</b>	<b>10,100</b>	<b>10,820</b>
	ENDING BALANCE SEPTEMBER 30	6,434	7,581	9,341	5,367	4,494	2,687
	INCREASE/(DECREASE)	(2,694)	(1,547)	1,760	(2,214)	(3,087)	(1,807)

**CITY OF GAINESVILLE  
BUDGET 2021-2022  
MUNICIPAL COURT SECURITY FUND**

ACCOUNT NUMBER	DESCRIPTION	2019-20 REVISED BUDGET	2019-20 ACTUAL	2020-21 ADOPTED BUDGET	2020-21 ACTUAL SIX MONTHS	2020-21 REVISED BUDGET	2021-22 PROPOSED BUDGET
	BEGINNING BALANCE OCTOBER 1	19,911	19,911	26,636	26,636	26,636	29,583
<b>REVENUES</b>							
27-4311-00-00	SECURITY FEES	5,400	7,753	10,000	4,618	7,500	10,000
27-4701-00-00	INTEREST	150	168	150	35	70	70
	<b>TOTAL REVENUES</b>	<b>5,550</b>	<b>7,920</b>	<b>10,150</b>	<b>4,653</b>	<b>7,570</b>	<b>10,070</b>
	<b>TOTAL FUNDS AVAILABLE</b>	<b>25,461</b>	<b>27,832</b>	<b>36,786</b>	<b>31,289</b>	<b>34,206</b>	<b>39,653</b>
<b>EXPENDITURES</b>							
27-5299-10-21	MINOR OFFICE EQUIPMENT	0	0	0	0	750	500
	TOTAL MINOR EQUIPMENT	0	0	0	0	750	500
27-5406-10-21	TRAINING	0	0	2,000	0	0	0
	TOTAL SERVICES	0	0	2,000	0	0	0
27-5504-10-21	MACHINERY AND EQUIPMENT	1,191	1,195	2,000	3,273	3,473	2,000
	TOTAL MACHINERY & EQMT	1,191	1,195	2,000	3,273	3,473	2,000
27-6502-10-21	BUILDINGS	0	0	0	0	400	500
	TOTAL CAPITAL	0	0	0	0	400	500
	<b>TOTAL EXPENDITURES</b>	<b>1,191</b>	<b>1,195</b>	<b>4,000</b>	<b>3,273</b>	<b>4,623</b>	<b>3,000</b>
	ENDING BALANCE SEPTEMBER 30	24,270	26,636	32,786	28,016	29,583	36,653
	INCREASE/(DECREASE)	4,359	6,725	6,150	1,380	2,947	7,070

**CITY OF GAINESVILLE  
BUDGET 2021-2022  
LAW ENFORCEMENT OFFICER EDUCATION FUND**

ACCOUNT NUMBER	DESCRIPTION	2019-20 REVISED BUDGET	2019-20 ACTUAL	2020-21 ADOPTED BUDGET	2020-21 ACTUAL SIX MONTHS	2020-21 REVISED BUDGET	2021-22 PROPOSED BUDGET
	BEGINNING BALANCE OCTOBER 1	69	69	53	53	53	55
<b>REVENUES</b>							
14-4701-00-00	INTEREST REVENUE	60	5	60	1	2	2
14-4803-00-00	STATE ALLOCATION REV - LEOSE	3,615	3,463	3,500	2,707	2,707	3,000
	<b>TOTAL REVENUES</b>	<b>3,675</b>	<b>3,468</b>	<b>3,560</b>	<b>2,708</b>	<b>2,709</b>	<b>3,002</b>
	<b>TOTAL FUNDS AVAILABLE</b>	<b>3,744</b>	<b>3,537</b>	<b>3,613</b>	<b>2,761</b>	<b>2,762</b>	<b>3,057</b>
<b>EXPENDITURES</b>							
14-5406-14-22	TRAVEL TRAINING & SEMINARS	3,463	3,484	3,500	1,154	2,707	3,000
	<b>TOTAL EXPENDITURES</b>	<b>3,463</b>	<b>3,484</b>	<b>3,500</b>	<b>1,154</b>	<b>2,707</b>	<b>3,000</b>
	ENDING BALANCE SEPTEMBER 30	281	53	113	1,607	55	57
	INCREASE/(DECREASE)	212	(16)	60	1,554	2	2

**CITY OF GAINESVILLE  
BUDGET 2021-2022  
STATE SEIZURE FUND**

<b>ACCOUNT NUMBER</b>	<b>DESCRIPTION</b>	<b>2019-20 REVISED BUDGET</b>	<b>2019-20 ACTUAL</b>	<b>2020-21 ORIGINAL BUDGET</b>	<b>2020-21 ACTUAL SIX MONTHS</b>	<b>2020-21 REVISED BUDGET</b>	<b>2021-22 PROPOSED BUDGET</b>
	BEGINNING BALANCE OCTOBER 1	35,948	35,948	18,637	18,637	18,637	59,412
<b>REVENUES</b>							
16-4701-00-00	INTEREST	275	265	400	48	96	90
16-4757-00-00	RESTRICTED-DRUG FORFEIT-STATE	17,306	2,485	800	56,366	56,366	0
	<b>TOTAL REVENUES</b>	<b>17,581</b>	<b>2,750</b>	<b>1,200</b>	<b>56,414</b>	<b>56,462</b>	<b>90</b>
	<b>TOTAL FUNDS AVAILABLE</b>	<b>53,529</b>	<b>38,698</b>	<b>19,837</b>	<b>75,051</b>	<b>75,099</b>	<b>59,502</b>
<b>EXPENDITURES</b>							
16-5299-14-22	MISCELLANEOUS K-9 SUPPLIES	700	382	700	254	510	600
16-5319-14-22	SOFTWARE MAINTENANCE	0	0	0	0	5,500	1,000
16-5406-14-22	TRAINING	3,220	62	220	0	0	0
16-5504-14-22	MACHINERY AND EQUIPMENT	0	0	0	4,319	5,819	0
16-5508-14-22	OFFICE EQUIPMENT	5,694	5,694	2,000	2,033	2,033	6,000
16-5530-14-22	POLICE OFFICER EQUIPMENT	14,905	13,923	3,000	0	1,825	6,000
	<b>SUBTOTAL</b>	<b>24,519</b>	<b>20,061</b>	<b>5,920</b>	<b>6,606</b>	<b>15,687</b>	<b>13,600</b>
	<b>TOTAL EXPENDITURES</b>	<b>24,519</b>	<b>20,061</b>	<b>5,920</b>	<b>6,606</b>	<b>15,687</b>	<b>13,600</b>
	ENDING BALANCE SEPTEMBER 30	29,010	18,637	13,917	68,445	59,412	45,902
	INCREASE(DECREASE)	(6,938)	(17,312)	(4,720)	49,808	40,775	(13,510)

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 2020-2021  
CITY ATHLETIC FIELD PROJECTS FUND**

<b>ACCOUNT NUMBER</b>	<b>DESCRIPTION</b>	<b>2018-19 REVISED BUDGET</b>	<b>2018-19 ACTUAL</b>	<b>2019-20 ORIGINAL BUDGET</b>	<b>2019-20 ACTUAL SIX MONTHS</b>	<b>2019-20 REVISED BUDGET</b>	<b>2020-21 PROPOSED BUDGET</b>
	BEGINNING BALANCE OCTOBER 1	12,868	12,868	22,846	22,846	22,846	17,986
<b>REVENUES</b>							
29-4575-00-00	ENHANCEMENT FEE	19,200	15,017	19,200	2,433	10,000	15,000
29-4701-00-00	INTEREST REVENUE	200	410	100	133	140	140
29-4901-00-00	TRANSFER FROM GENERAL FUND	0	71	0	0	0	0
	<b>TOTAL REVENUES</b>	<b>19,400</b>	<b>15,498</b>	<b>19,300</b>	<b>2,566</b>	<b>10,140</b>	<b>15,140</b>
	<b>TOTAL FUNDS AVAILABLE</b>	<b>32,268</b>	<b>28,366</b>	<b>42,146</b>	<b>25,412</b>	<b>32,986</b>	<b>33,126</b>
<b>EXPENDITURES</b>							
29-5303-16-42	GROUNDS MAINTENANCE	0	(964)			0	0
29-5507-16-42	IMPROVEMENTS OTHER THAN BLDGS	5,000	6,485	5,000	3,187	5,000	10,000
29-6507-16-42	IMPROVEMENTS OTHER THAN BLDNGS	10,000	0	10,000	0	10,000	0
	<b>TOTAL EXPENDITURES</b>	<b>15,000</b>	<b>5,520</b>	<b>15,000</b>	<b>3,187</b>	<b>15,000</b>	<b>10,000</b>
	ENDING BALANCE SEPTEMBER 30	17,268	22,846	27,146	22,225	17,986	23,126
	INCREASE/DECREASE	4,400	9,978	4,300	(621)	(4,860)	5,140

**CITY OF GAINESVILLE  
BUDGET 2021-2022  
HOSPITAL DEMOLITION FUND**

<b>ACCOUNT NUMBER</b>	<b>DESCRIPTION</b>	<b>2019-20 REVISED</b>	<b>2019-20 ACTUAL</b>	<b>2020-21 ADOPTED BUDGET</b>	<b>2020-21 ACTUAL SIX MONTHS</b>	<b>2020-21 REVISED BUDGET</b>	<b>2021-22 PROPOSED BUDGET</b>
	BEGINNING BALANCE OCTOBER 1	1,110,377	1,110,377	1,116,058	1,116,058	1,116,058	(0)
<b>REVENUES</b>							
12-4701-00-00	INTEREST INCOME	13,500	9,589	2,000	364	500	0
	<b>TOTAL REVENUES</b>	<b>13,500</b>	<b>9,589</b>	<b>2,000</b>	<b>364</b>	<b>500</b>	<b>0</b>
	<b>TOTAL FUNDS AVAILABLE</b>	<b>1,123,877</b>	<b>1,119,966</b>	<b>1,118,058</b>	<b>1,116,422</b>	<b>1,116,558</b>	<b>(0)</b>
<b>EXPENDITURES</b>							
12-5409-50-99	DEMOLITION	0	3,909	1,125,877	15,255	1,116,558	0
	<b>TOTAL EXPENDITURES</b>	<b>0</b>	<b>3,909</b>	<b>1,125,877</b>	<b>15,255</b>	<b>1,116,558</b>	<b>0</b>
	ENDING BALANCE SEPTEMBER 30	1,123,877	1,116,058	(7,819)	1,101,167	(0)	(0)
	INCREASE/(DECREASE)	13,500	5,680	(1,123,877)	(14,891)	(1,116,058)	0

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

**CITY OF GAINESVILLE  
BUDGET 2021-2022  
CABLE PEG FEE FUND**

ACCOUNT NUMBER	DESCRIPTION	2019-20 REVISED	2019-20 ACTUAL	2020-21 ADOPTED BUDGET	2020-21 ACTUAL SIX MONTHS	2020-21 REVISED BUDGET	2021-22 PROPOSED BUDGET
	BEGINNING BALANCE OCTOBER 1	161,457	161,457	161,457	161,457	161,457	174,296
<b>REVENUES</b>							
26-4117-00-00	PEG FEES REVENUES	12,800	23,534	12,500	5,513	12,500	1,200
26-4701-00-00	INTEREST REVENUE	2,700	1,025	2,500	201	400	400
	<b>TOTAL REVENUES</b>	<b>15,500</b>	<b>24,559</b>	<b>15,000</b>	<b>5,714</b>	<b>12,900</b>	<b>1,600</b>
	<b>TOTAL FUNDS AVAILABLE</b>	<b>176,957</b>	<b>186,016</b>	<b>176,457</b>	<b>167,171</b>	<b>174,357</b>	<b>175,896</b>
<b>EXPENDITURES</b>							
26-5508-10-10	OFFICE MACHINE AND EQUIPMENT	0	0	0	0	61	0
	<b>TOTAL EXPENDITURES</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>61</b>	<b>0</b>
	ENDING BALANCE SEPTEMBER 30	176,957	186,016	176,457	167,171	174,296	175,896
	INCREASE/(DECREASE)	15,500	24,559	15,000	5,714	12,839	1,600

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 2021-2022  
CEMETERY PERMANENT TRUST FUND**

<b>ACCOUNT NUMBER</b>	<b>DESCRIPTION</b>	<b>2019-20 REVISED BUDGET</b>	<b>2019-20 ACTUAL</b>	<b>2020-21 ADOPTED BUDGET</b>	<b>2020-21 ACTUAL SIX MONTHS</b>	<b>2020-21 REVISED BUDGET</b>	<b>2021-22 PROPOSED BUDGET</b>
	BEGINNING BALANCE OCTOBER 1	1,630,284	1,630,284	1,645,150	1,645,150	1,645,150	1,644,250
<b>REVENUES</b>							
81-4407-00-00	LOT SALES AND NOTARY	27,500	32,578	30,000	23,208	30,000	35,000
81-4701-00-00	INTEREST REVENUE	22,000	14,289	20,000	641	1,100	1,200
	<b>TOTAL REVENUES</b>	<b>49,500</b>	<b>46,866</b>	<b>50,000</b>	<b>23,849</b>	<b>31,100</b>	<b>36,200</b>
	<b>TOTAL AVAILABLE FUNDS</b>	<b>1,679,784</b>	<b>1,677,150</b>	<b>1,695,150</b>	<b>1,668,999</b>	<b>1,676,250</b>	<b>1,680,450</b>
<b>EXPENDITURES</b>							
81-5701-50-99	TRANSFER TO GENERAL FUND	32,000	32,000	32,000	16,000	32,000	32,000
	<b>TOTAL EXPENDITURES</b>	<b>32,000</b>	<b>32,000</b>	<b>32,000</b>	<b>16,000</b>	<b>32,000</b>	<b>32,000</b>
	ENDING BALANCE SEPTEMBER 30	1,647,784	1,645,150	1,663,150	1,652,999	1,644,250	1,648,450
	INCREASE/DECREASE	17,500	14,866	18,000	7,849	(900)	4,200

**CITY OF GAINESVILLE  
BUDGET 2021-2022  
COHEN SCHOLARSHIP FUND**

ACCOUNT NUMBER	DESCRIPTION	2019-20 REVISED BUDGET	2019-20 ACTUAL	2020-21 ADOPTED BUDGET	2020-21 ACTUAL SIX MONTHS	2020-21 REVISED BUDGET	2021-22 PROPOSED BUDGET
	BEGINNING BALANCE OCTOBER 1	11,225	11,225	11,322	11,322	11,322	11,128
REVENUES							
84-4701-00-00	INTEREST REVENUE	60	98	150	4	6	6
	TOTAL REVENUES	60	98	150	4	6	6
	TOTAL FUNDS AVAILABLE	11,285	11,322	11,472	11,326	11,328	11,134
EXPENDITURES							
84-5499-10-10	MISCELLANEOUS SERVICES	200	0	200	0	200	200
	TOTAL EXPENDITURES	200	0	200	0	200	200
	ENDING BALANCE SEPTEMBER 30	11,085	11,322	11,272	11,326	11,128	10,934
	INCREASE/DECREASE	(140)	98	(50)	4	(194)	(194)

**City of Gainesville  
Five –Year Budget  
FY 2022 - 2026**

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 (12.36%). Health benefits are calculated at a 5% annual increase. Longevity is figured at an additional \$60 per year per employee. An employee turnover factor is not incorporated into the longevity calculations.

The combined General Fund and Interest and Sinking Fund tax rates were budgeted as follows: \$0.6721 (FY 2022), \$0.6763 (FY 2023), \$0.6830 (FY 2024), \$0.6817 (FY 2025), and \$0.6857 (FY 2026). Taxable property values are estimated to increase an average of 4.13% annually. Sales tax revenue is anticipated to stabilize by FY 2023 and begin to grow at a 1.5% annual increase. Sales tax rebates were adjusted to match the estimated sales tax revenue and the current economic development agreements.

The Water and Sewer Fund reflects a 3.75% increase in water and sewer in in FY 2023. Gainesville is planning to issue a \$7.45 million bond for a new water line and increasing the line sizes and lift station on the southern portion of the wastewater collection system in FY 2023. This will require rates to increase by 3.03% for water and 10.63% for sewer in FY 2024. The sewer expansion will allow additional development on the east and central portions of the City. The new water line will replace a section of the system that is past its life expectancy and causing major maintenance issues.

The Solid Waste Fund shows a 3.5% rate increase in FY 2022, while a 5% increase is shown in FY 2024. These rates include paying debt service for a bond issuance in FY 2018 for \$3 million, which is being used to build a new transfer station.

All other fund revenues are based on trend analysis and do not include rate increases. These increases allow the funds to pay for all of the items in the Capital Improvement Program (CIP) and regular operations.



**APPENDIX A-2022-2026 FIVE YEAR BUDGET**

**CITY OF GAINESVILLE  
FIVE-YEAR BUDGET 2022-2026  
GENERAL FUND SUMMARY**

	2021-22	2022-23	2023-24	2024-25	2025-26
	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET
BEGINNING BALANCE OCTOBER 1	11,717,690	11,771,119	11,798,632	11,825,805	11,859,981
REVENUES	19,115,027	19,444,908	20,057,341	20,394,960	20,863,760
<b>TOTAL FUNDS AVAILABLE</b>	<b>30,832,717</b>	<b>31,216,027</b>	<b>31,855,973</b>	<b>32,220,765</b>	<b>32,723,741</b>
<b>EXPENDITURES</b>					
GEN GOVN'T ADMIN	619,422	650,172	677,072	705,448	735,232
INFORMATION TECHNOLOGY	331,118	368,381	347,792	309,489	350,211
HUMAN RESOURCES	244,995	267,457	270,623	295,364	300,441
BUILDING OPERATIONS	95,020	84,500	57,981	58,629	58,902
PUBLIC ASSISTANCE	144,450	144,450	144,450	144,450	144,450
MUNICIPAL COURT	306,134	315,844	325,619	336,433	346,898
CIVIC CENTER	288,122	272,794	382,420	308,144	315,318
PLANNING/ZONING	334,641	340,771	348,781	357,536	366,000
CODE COMPLIANCE	278,561	283,524	292,541	302,266	311,551
FINANCE	623,954	640,453	656,616	672,389	688,441
POLICE	6,423,003	6,574,438	6,800,678	6,975,990	7,148,433
EMERGENCY MGT.	46,281	34,488	35,004	35,647	36,168
FIRE	4,930,702	5,027,217	5,276,595	5,261,313	5,408,762
PUBLIC SERVICES ADM	103,893	109,477	115,550	121,974	128,669
STREETS	1,022,892	904,178	923,842	985,954	978,159
GARAGE	294,965	304,856	315,073	325,653	336,461
PARKS	1,067,580	1,092,291	1,061,393	1,093,566	1,135,127
FRANK BUCK ZOO	1,408,754	1,500,147	1,486,766	1,513,964	1,544,928
CEMETERY	317,111	321,959	331,373	396,574	351,912
NON-DEPT'L	180,000	180,000	180,000	160,000	160,000
<b>TOTAL EXPENDITURES</b>	<b>19,061,598</b>	<b>19,417,396</b>	<b>20,030,168</b>	<b>20,360,783</b>	<b>20,846,060</b>
ENDING BALANCE SEPTEMBER 30	11,771,119	11,798,632	11,825,805	11,859,981	11,877,681
INCREASE(DECREASE) IN FUND BALANCE	53,429	27,512	27,173	34,177	17,700

**CITY OF GAINESVILLE**  
**FIVE-YEAR BUDGET 2022-2026**  
**GENERAL FUND REVENUES**

ACCOUNT NUMBER	DESCRIPTION	2021-22	2022-23	2023-24	2024-25	2025-26
		BUDGET	BUDGET	BUDGET	BUDGET	BUDGET
01-4001-00-00	CURRENT TAXES RESOLVED	6,613,220	6,855,885	7,108,572	7,405,892	7,773,431
01-4002-00-00	DELINQUENT TAXES RESOLVED	50,000	54,000	54,000	54,000	54,000
01-4003-00-00	PENALTY AND INTEREST	40,000	41,000	41,000	41,000	41,000
01-4005-00-00	REFUNDS AND ADJUSTMENTS	(40,000)	(40,000)	(40,000)	(40,000)	(40,000)
	<b>SUBTOTAL</b>	<b>6,663,220</b>	<b>6,910,885</b>	<b>7,163,572</b>	<b>7,460,892</b>	<b>7,828,431</b>
01-4100-00-00	SALES TAX REBATE	(10,000)	(10,000)	(10,000)	(10,000)	(10,000)
01-4101-00-00	SALES TAXES	5,183,183	6,000,000	6,090,000	6,181,350	6,274,070
01-4102-00-00	FRANCHISE FEE - ELECTRIC	770,000	787,000	787,000	787,000	787,000
01-4103-00-00	MIXED DRINK TAX	37,500	37,500	37,500	37,500	37,500
01-4105-00-00	WATER TOWER LEASE	90,000	91,000	91,000	91,000	91,000
01-4106-00-00	FRANCHISE FEE - PHONES	44,727	40,156	36,052	32,367	29,060
01-4107-00-00	FRANCHISE FEE - CABLE TV	127,750	122,883	118,201	113,697	109,366
01-4108-00-00	FRANCHISE FEE - GAS	190,000	190,000	190,000	190,000	190,000
	<b>SUBTOTAL</b>	<b>6,433,160</b>	<b>7,258,539</b>	<b>7,339,753</b>	<b>7,422,915</b>	<b>7,507,995</b>
01-4201-00-00	BUILDING PERMITS	350,000	370,000	370,000	370,000	370,000
01-4202-00-00	ANNUAL PERMITS	25,000	25,000	25,000	25,000	25,000
01-4204-00-00	HEALTH INSPECTIONS	4,500	4,900	4,900	4,900	4,900
01-4205-00-00	ZONING PERMITS	5,000	8,000	8,000	9,000	9,000
01-4206-00-00	ALCOHOL BEVERAGE SALES PERMITS	7,000	8,000	8,000	8,000	8,000
01-4212-00-00	ITINERANT VENDOR PERMIT	2,500	4,500	4,500	4,500	4,500
	<b>SUBTOTAL</b>	<b>394,000</b>	<b>420,400</b>	<b>420,400</b>	<b>421,400</b>	<b>421,400</b>
01-4301-00-00	MUNICIPAL COURT FINES	450,000	450,000	460,000	460,000	460,000
01-4302-00-00	PARKING FINES	700	700	700	700	700
01-4304-00-00	DISMISSAL FEES	6,400	6,500	6,500	6,500	6,500
01-4311-00-00	FINGERPRINT FEES	600	650	650	650	650
01-4316-00-00	SCHL ZONE/CHILD SAFETY FUND	1,600	1,600	1,600	1,700	1,700
	<b>SUBTOTAL</b>	<b>459,300</b>	<b>459,450</b>	<b>469,450</b>	<b>469,550</b>	<b>469,550</b>
01-4405-00-00	CIVIC CENTER RENTAL	45,000	45,000	54,000	54,000	54,000
01-4406-00-00	CEMETERY FEES	131,000	131,000	131,000	131,000	131,000
01-4407-00-00	CEMETERY ADMINISTRATION FEE	3,000	3,000	3,500	4,000	4,000
01-4412-00-00	SANTA FE DEPOT RENTAL	6,000	6,000	6,000	6,000	6,000
	<b>SUBTOTAL</b>	<b>185,000</b>	<b>185,000</b>	<b>194,500</b>	<b>195,000</b>	<b>195,000</b>
01-4501-00-00	SWIMMING POOL FEES	98,000	98,000	100,000	100,000	100,000
01-4504-00-00	SWIMMING POOL CONCESSION STAND	13,500	13,500	13,500	13,500	13,500
01-4507-00-00	LEONARD PARK PAVILLION RENTAL	8,500	8,500	9,000	9,000	9,000
01-4510-00-00	BASEBALL FIELD FEES	30,000	32,000	32,000	32,000	32,000
	<b>SUBTOTAL</b>	<b>150,000</b>	<b>152,000</b>	<b>154,500</b>	<b>154,500</b>	<b>154,500</b>
01-4623-00-00	NSF CHARGES	0	50	50	50	50
01-4628-00-00	CREDIT CARD CONVENIENCE FEE	3,000	3,000	3,000	3,000	3,000
	<b>SUBTOTAL</b>	<b>3,000</b>	<b>3,050</b>	<b>3,050</b>	<b>3,050</b>	<b>3,050</b>
01-4701-00-00	INTEREST REVENUE	10,000	150,000	150,000	150,000	150,000
01-4702-00-00	TAX CERTIFICATES	700	700	700	700	700

01-4709-00-00	MISCELLANEOUS REVENUE	51,500	70,000	70,000	70,000	70,000
01-4713-00-00	TRAIN REVENUES	49,000	55,000	56,000	56,000	56,000
01-4714-00-00	SANTA FE DEPOT SALES REVENUE	0	0	0	0	0
01-4725-00-00	LIEN REVENUES	5,000	8,000	10,000	10,000	10,000
01-4729-00-00	KIDS FISHFEST REVENUES	2,500	2,500	2,500	2,500	2,500
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	121,000	121,000	121,000	121,000	121,000
01-4767-00-00	SPRING FLING BOOTH FEES	4,500	4,500	5,000	5,000	5,000
01-4771-00-00	ZOO ADMISSIONS REVENUE	388,850	392,739	396,666	400,633	404,639
01-4772-00-00	ZOO ANNUAL PASS	22,000	22,000	23,000	23,000	23,000
01-4775-00-00	ZOO EDUCATIONAL PROGRAM	50,000	50,000	50,000	52,000	52,000
01-4776-00-00	ZOO MERCHANDISE SOLD	170,000	177,000	180,000	180,000	185,000
01-4778-00-00	ZOO CONCESSION-PRIVATE PARTY REV.	5,500	5,500	5,500	6,000	6,000
	SUBTOTAL	913,050	1,091,439	1,102,866	1,109,333	1,118,339
01-4806-00-00	GRANT REV-HOMELAND SECURITY	0	0	0	0	0
	SUBTOTAL	0	0	0	0	0
01-4910-00-00	TRANSFER FROM MC CASE JUV FUND	13,000	13,000	13,000	13,000	13,000
01-4918-00-00	TRANSFER FROM GEDC FUND	30,000	30,000	30,000	30,000	30,000
01-4919-00-00	TRANSFER FROM COVIC - 19 FUND	854,970	0	0	0	0
01-4922-00-00	TRANSFER FROM H/M - FESTIVALS/ZOO	97,750	97,750	97,750	97,750	97,750
01-4922-00-00	TRANSFER FROM H/M-FEST/CIVIC/DEPOT	288,122	272,794	359,074	308,144	315,318
01-4922-00-00	TRANSFER FROM H/M-WEBSITE	10,000	7,000	7,000	7,000	7,000
01-4940-00-00	TRANSFER FROM CONSTRUCTION PROJ	75,000	0	0	0	0
01-4955-00-00	TRANSFER FROM ASSIGNED FUND	11,847	0	0	0	0
01-4960-00-00	TRANSFER FROM W&S UTILITY FUND	882,933	882,933	925,314	925,314	925,314
01-4960-00-00	TRANSFER FROM W&S-STR RENTAL	421,538	421,538	479,594	479,594	479,594
01-4967-00-00	TRANSFER FROM STORMWTR FUND	208,201	218,195	228,668	228,668	228,668
01-4968-00-00	TRANSFER FROM S/W FUND	765,131	765,131	801,857	801,857	801,857
01-4968-00-00	TRANSFER FROM S/W-STR RENTAL	223,805	223,805	234,993	234,993	234,993
01-4981-00-00	TRANSFER FROM CEM. PERM. FUND	32,000	32,000	32,000	32,000	32,000
	SUBTOTAL	3,914,297	2,964,146	3,209,250	3,158,320	3,165,494
	GENERAL FUND REVENUES	19,115,027	19,444,908	20,057,341	20,394,960	20,863,760

**CITY OF GAINESVILLE**  
**FIVE-YEAR BUDGET 2022-2026**  
**GENERAL FUND BY DIVISION**

Division	2021-22	2022-23	2023-24	2024-25	2025-26
	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET
GEN GOVN'T ADMIN	619,422	650,172	677,072	705,448	735,232
INFORMATION TECHNOLOGY	331,118	368,381	347,792	309,489	350,211
HUMAN RESOURCES	244,995	267,457	270,623	295,364	300,441
BUILDING OPERATIONS	95,020	84,500	57,981	58,629	58,902
PUBLIC ASSISTANCE	144,450	144,450	144,450	144,450	144,450
MUNICIPAL COURT	306,134	315,844	325,619	336,433	346,898
CIVIC CENTER	288,122	272,794	382,420	308,144	315,318
PLANNING/ZONING	334,641	340,771	348,781	357,536	366,000
CODE COMPLIANCE	278,561	283,524	292,541	302,266	311,551
FINANCE	623,954	640,453	656,616	672,389	688,441
POLICE	6,423,003	6,574,438	6,800,678	6,975,990	7,148,433
EMERGENCY MGT.	46,281	34,488	35,004	35,647	36,168
FIRE	4,930,702	5,027,217	5,276,595	5,261,313	5,408,762
PUBLIC SERVICES ADM	103,893	109,477	115,550	121,974	128,669
STREETS	1,022,892	904,178	923,842	985,954	978,159
GARAGE	294,965	304,856	315,073	325,653	336,461
PARKS	1,067,580	1,092,291	1,061,393	1,093,566	1,135,127
FRANK BUCK ZOO	1,408,754	1,500,147	1,486,766	1,513,964	1,544,928
CEMETERY	317,111	321,959	331,373	396,574	351,912
NON-DEPT'L	180,000	180,000	180,000	160,000	160,000
<b>TOTAL</b>	<b>19,061,598</b>	<b>19,417,396</b>	<b>20,030,168</b>	<b>20,360,783</b>	<b>20,846,060</b>

**CITY OF GAINESVILLE**  
**FIVE-YEAR BUDGET 2022-2026**  
**GENERAL FUND BY CATEGORY**

Category	2021-22	2022-23	2023-24	2024-25	2025-26
	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET
SALARIES AND BENEFITS	14,580,992	15,111,661	15,674,873	16,234,447	16,814,650
SUPPLIES	640,135	666,819	684,542	698,030	704,402
MAINTENANCE	636,542	591,498	588,673	587,892	592,378
SERVICES	2,227,776	2,242,659	2,253,820	2,142,155	2,149,371
MINOR EQUIP./PROJ.	76,934	68,310	66,810	56,810	57,810
CAPITAL	574,769	412,000	437,000	337,000	223,000
PUBLIC ASSISTANCE	144,450	144,450	144,450	144,450	144,450
NON-DEPARTMENTAL	180,000	180,000	180,000	160,000	160,000
TOTAL	19,061,598	19,417,396	20,030,168	20,360,783	20,846,060

**CITY OF GAINESVILLE**  
**FIVE-YEAR BUDGET 2022-2026**  
**GENERAL FUND ADMINISTRATION**

ACCOUNT NUMBER	DESCRIPTION	2021-22	2022-23	2023-24	2024-25	2025-26
		BUDGET	BUDGET	BUDGET	BUDGET	BUDGET
01-5101-10-10	SALARIES	300,078	318,083	337,168	357,398	378,842
01-5106-10-10	OVERTIME	900	900	900	900	900
01-5110-10-10	LONGEVITY	840	1,020	1,200	1,380	1,560
01-5111-10-10	RETIREMENT	62,239	66,332	68,964	71,750	74,699
01-5112-10-10	FICA	20,256	25,395	26,869	28,431	30,085
01-5116-10-10	HEALTH/LIFE INSURANCE	38,635	40,567	42,595	44,725	46,961
01-5118-10-10	WORKER COMPENSATION	560	589	589	589	589
01-5119-10-10	OTHER PAYROLL EXPENSE	2,960	2,960	2,960	2,960	2,960
	<b>SUBTOTAL SALARIES &amp; BENEFITS</b>	<b>426,468</b>	<b>455,846</b>	<b>481,245</b>	<b>508,132</b>	<b>536,595</b>
01-5201-10-10	OFFICE SUPPLIES	2,000	2,100	2,100	2,200	2,200
01-5202-10-10	POSTAGE	650	500	500	550	550
01-5295-10-10	SPECIAL EVENT SUPPLIES	3,500	4,000	4,000	4,000	4,000
01-5298-10-10	COPIER - RENT/MAINT.	2,000	2,060	2,060	2,060	2,100
01-5299-10-10	MISCELLANEOUS SUPPLIES	6,300	6,300	6,300	6,300	6,400
	<b>SUBTOTAL SUPPLIES</b>	<b>14,450</b>	<b>14,960</b>	<b>14,960</b>	<b>15,110</b>	<b>15,250</b>
01-5309-10-10	OFFICE EQUIPMENT MAINTENANCE	0	0	0	0	0
	<b>SUBTOTAL MAINTENANCE</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
01-5401-10-10	COMMUNICATIONS	15,600	16,363	17,163	18,002	18,883
01-5402-10-10	DUES & SUBSCRIPTIONS	17,200	17,200	17,200	17,200	17,400
01-5403-10-10	GENERAL INSURANCE	22,000	22,000	22,000	22,000	22,000
01-5404-10-10	PROFESSIONAL FEES	64,700	64,700	64,700	64,700	64,700
01-5405-10-10	ADVERTISING	4,000	4,000	4,000	4,200	4,300
01-5406-10-10	TRAINING	6,000	6,000	6,000	6,200	6,200
01-5409-10-10	CONTRACTUAL SERVICES	27,000	27,000	27,000	27,000	27,000
01-5412-10-10	ELECTION EXPENSE	6,000	6,000	6,500	6,500	6,500
01-5418-10-10	AUTO ALLOWANCE	9,004	9,004	9,004	9,004	9,004
01-5460-10-10	OFFICE EQUIPMENT RENTAL	4,500	4,500	4,700	4,700	4,700
01-5475-10-10	COPY MACHINE USAGE	1,500	1,500	1,500	1,500	1,500
01-5499-10-10	MISCELLANEOUS SERVICES	1,000	1,100	1,100	1,200	1,200
	<b>SUBTOTAL SERVICES</b>	<b>178,504</b>	<b>179,367</b>	<b>180,867</b>	<b>182,206</b>	<b>183,387</b>
01-5508-10-10	OFFICE MACHINERY & EQUIPMENT	0	0	0	0	0
	<b>SUBTOTAL MINOR EQUIPMENT</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
01-6508-10-10	OFFICE MACHINERY & EQUIPMENT	0	0	0	0	0
	<b>SUBTOTAL CAPITAL</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
	<b>ADMINISTRATION</b>	<b>619,422</b>	<b>650,172</b>	<b>677,072</b>	<b>705,448</b>	<b>735,232</b>

**CITY OF GAINESVILLE**  
**FIVE-YEAR BUDGET 2022-2026**  
**GENERAL FUND Information Technology**

ACCOUNT NUMBER	DESCRIPTION	2021-22	2022-23	2023-24	2024-25	2025-26
		BUDGET	BUDGET	BUDGET	BUDGET	BUDGET
01-5101-10-12	SALARIES	131,680	139,581	147,956	156,833	166,243
01-5110-10-12	LONGEVITY	480	540	600	660	720
01-5111-10-12	RETIREMENT	16,894	17,833	18,876	19,980	21,151
01-5112-10-12	FICA	10,456	11,037	11,683	12,366	13,091
01-5116-10-12	HEALTH/LIFE INSURANCE	7,196	7,556	7,934	8,330	8,747
01-5118-10-12	WORKER COMPENSATION	219	219	219	219	219
01-5119-10-12	OTHER PAYROLL EXPENSE	260	260	260	260	260
	<b>SUBTOTAL SALARIES &amp; BENEFITS</b>	<b>167,185</b>	<b>177,026</b>	<b>187,527</b>	<b>198,649</b>	<b>210,430</b>
01-5201-10-12	OFFICE SUPPLIES	150	200	200	225	225
01-5299-10-12	MISCELLANEOUS SUPPLIES	1,900	1,900	1,900	2,000	2,000
	<b>SUBTOTAL SUPPLIES</b>	<b>2,050</b>	<b>2,100</b>	<b>2,100</b>	<b>2,225</b>	<b>2,225</b>
01-5304-10-12	MACHINERY AND EQUIP MAINTENANCE	10,770	14,000	14,000	14,500	14,500
01-5319-10-12	SOFTWARE MAINTENANCE	29,117	29,699	30,293	30,899	31,517
	<b>SUBTOTAL MAINTENANCE</b>	<b>39,887</b>	<b>43,699</b>	<b>44,293</b>	<b>45,399</b>	<b>46,017</b>
01-5401-10-12	COMMUNICATIONS	31,285	31,598	31,914	32,233	32,555
01-5403-10-12	GENERAL INSURANCE	133	133	133	133	133
01-5404-10-12	PROFESSIONAL FEES	600	600	600	600	600
01-5406-10-12	TRAINING	325	325	325	350	350
01-5418-10-12	AUTO ALLOWANCE	3,900	3,900	3,900	3,900	3,900
	<b>SUBTOTAL SERVICES</b>	<b>36,243</b>	<b>36,556</b>	<b>36,872</b>	<b>37,216</b>	<b>37,538</b>
01-5508-10-12	OFFICE MACHINERY & EQUIPMENT	10,889	9,000	6,000	8,000	6,000
	<b>SUBTOTAL MINOR EQUIPMENT</b>	<b>10,889</b>	<b>9,000</b>	<b>6,000</b>	<b>8,000</b>	<b>6,000</b>
01-6508-10-12	OFFICE MACHINERY & EQUIPMENT	74,864	100,000	71,000	18,000	48,000
	<b>SUBTOTAL CAPITAL</b>	<b>74,864</b>	<b>100,000</b>	<b>71,000</b>	<b>18,000</b>	<b>48,000</b>
	<b>ADMINISTRATION</b>	<b>331,118</b>	<b>368,381</b>	<b>347,792</b>	<b>309,489</b>	<b>350,211</b>

**CITY OF GAINESVILLE**  
**FIVE-YEAR BUDGET 2022-2026**  
**GENERAL FUND HUMAN RESOURCES**

ACCOUNT NUMBER	DESCRIPTION	2021-22 BUDGET	2022-23 BUDGET	2023-24 BUDGET	2024-25 BUDGET	2025-26 BUDGET
01-5101-10-13	SALARIES	158,688	168,209	178,302	189,000	200,340
01-5106-10-13	OVERTIME	1,000	1,060	1,124	1,191	1,262
01-5110-10-13	LONGEVITY	1,860	1,980	2,100	2,220	2,340
01-5111-10-13	RETIREMENT	20,842	21,997	23,267	24,613	26,038
01-5112-10-13	FICA	12,900	13,615	14,401	15,234	16,116
01-5116-10-13	HEALTH/LIFE INSURANCE	14,366	15,084	15,839	16,630	17,462
01-5118-10-13	WORKER COMPENSATION	270	289	289	289	289
01-5119-10-13	OTHER PAYROLL EXPENSES	2,820	2,820	2,820	2,820	2,820
	<b>SUBTOTAL SALARIES &amp; BENEFITS</b>	<b>212,746</b>	<b>225,054</b>	<b>238,141</b>	<b>251,997</b>	<b>266,667</b>
01-5201-10-13	OFFICE SUPPLIES	2,500	2,500	2,500	2,600	2,600
01-5202-10-13	POSTAGE	200	200	200	225	225
01-5299-10-13	MISCELLANEOUS SUPPLIES	3,500	3,541	3,583	3,626	3,669
	<b>SUBTOTAL SUPPLIES</b>	<b>6,200</b>	<b>6,241</b>	<b>6,283</b>	<b>6,451</b>	<b>6,494</b>
01-5309-10-13	OFFICE EQUIPMENT MAINTENANCE	0	0	0	0	0
	<b>SUBTOTAL MAINTENANCE</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
01-5401-10-13	COMMUNICATIONS	3,721	3,758	3,796	3,834	3,872
01-5402-10-13	DUES & SUBSCRIPTIONS	800	800	800	900	900
01-5403-10-13	GENERAL INSURANCE	108	108	108	108	108
01-5404-10-13	PROFESSIONAL FEES	3,500	3,500	3,500	3,700	3,700
01-5406-10-13	TRAINING	3,750	13,775	3,775	13,775	4,000
01-5409-10-13	CONTRACTUAL SERVICES	5,500	5,500	5,500	5,700	5,700
01-5418-10-13	AUTO ALLOWANCE	3,900	3,900	3,900	3,900	3,900
01-5460-10-13	OFFICE EQUIPMENT RENTAL	2,020	2,020	2,020	2,200	2,200
01-5499-10-13	MISCELLANEOUS SERVICES	2,750	2,800	2,800	2,800	2,900
	<b>SUBTOTAL SERVICES</b>	<b>26,049</b>	<b>36,161</b>	<b>26,199</b>	<b>36,917</b>	<b>27,280</b>
01-5508-10-13	OFFICE MACHINERY & EQUIPMENT	0	0	0	0	0
	<b>SUBTOTAL MINOR EQUIPMENT</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
	<b>HUMAN RESOURCES</b>	<b>244,995</b>	<b>267,457</b>	<b>270,623</b>	<b>295,364</b>	<b>300,441</b>

CITY OF GAINESVILLE  
 FIVE-YEAR BUDGET 2022-2026  
 GENERAL FUND BUILDING OPERATIONS

ACCOUNT NUMBER	DESCRIPTION	2021-22	2022-23	2023-24	2024-25	2025-26
		BUDGET	BUDGET	BUDGET	BUDGET	BUDGET
01-5208-10-15	CLEANING SUPPLIES	3,350	3,550	3,550	3,550	3,700
01-5212-10-15	BOTANICAL & AGRICULTURAL	50	65	65	65	65
01-5299-10-15	MISCELLANEOUS SUPPLIES	100	125	125	150	150
	<b>SUBTOTAL SUPPLIES</b>	<b>3,500</b>	<b>3,740</b>	<b>3,740</b>	<b>3,765</b>	<b>3,915</b>
01-5302-10-15	BUILDING MAINTENANCE	33,780	12,800	6,000	6,000	6,000
01-5304-10-15	MACHINERY & EQUIPMENT MAINT.	10,000	0	0	0	0
	<b>SUBTOTAL MAINTENANCE</b>	<b>43,780</b>	<b>12,800</b>	<b>6,000</b>	<b>6,000</b>	<b>6,000</b>
01-5403-10-15	GENERAL INSURANCE	15,640	15,640	15,640	15,640	15,640
01-5408-10-15	ELECTRIC UTILITY SERVICE	12,000	12,120	12,241	12,364	12,487
01-5409-10-15	CONTRACTUAL SERVICES	10,000	11,000	11,000	11,500	11,500
01-5441-10-15	SOLID WASTE UTILITY SERVICE	3,200	3,200	3,360	3,360	3,360
01-5442-10-15	WATER/SEWER UTILITY SERVICE	5,700	4,800	4,800	4,800	4,800
01-5446-10-15	STORM WATER UTILITY FEES	1,200	1,200	1,200	1,200	1,200
01-5499-10-15	MISCELLANEOUS SERVICES	0	0	0	0	0
	<b>SUBTOTAL SERVICES</b>	<b>47,740</b>	<b>47,960</b>	<b>48,241</b>	<b>48,864</b>	<b>48,987</b>
01-6502-10-15	BUILDINGS	0	20,000	0	0	0
01-6504-10-15	MACHINERY & EQUIPMENT	0	0	0	0	0
	<b>SUBTOTAL CAPITAL(OVER \$15,000)</b>	<b>0</b>	<b>20,000</b>	<b>0</b>	<b>0</b>	<b>0</b>
	<b>BUILDING OPERATIONS</b>	<b>95,020</b>	<b>84,500</b>	<b>57,981</b>	<b>58,629</b>	<b>58,902</b>

CITY OF GAINESVILLE  
 FIVE-YEAR BUDGET 2022-2026  
 GENERAL FUND PUBLIC ASSISTANCE

ACCOUNT NUMBER	DESCRIPTION	2021-22 BUDGET	2022-23 BUDGET	2023-24 BUDGET	2024-25 BUDGET	2025-26 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	105,000	105,000	105,000	105,000	105,000
	<b>SUBTOTAL PUBLIC ASSISTANCE</b>	<b>144,450</b>	<b>144,450</b>	<b>144,450</b>	<b>144,450</b>	<b>144,450</b>
	<b>PUBLIC ASSISTANCE</b>	<b>144,450</b>	<b>144,450</b>	<b>144,450</b>	<b>144,450</b>	<b>144,450</b>

**CITY OF GAINESVILLE  
FIVE-YEAR BUDGET 2022-2026  
GENERAL FUND MUNICIPAL COURT**

ACCOUNT NUMBER	DESCRIPTION	2021-22	2022-23	2023-24	2024-25	2025-26
		BUDGET	BUDGET	BUDGET	BUDGET	BUDGET
01-5101-10-21	SALARIES	190,557	196,845	203,341	210,052	216,983
01-5106-10-21	OVERTIME	4,500	4,649	4,802	4,960	5,124
01-5110-10-21	LONGEVITY	2,160	2,400	2,640	2,880	3,120
01-5111-10-21	RETIREMENT	25,487	26,312	27,164	28,043	28,949
01-5112-10-21	FICA	15,775	16,286	16,813	17,356	17,918
01-5116-10-21	HEALTH/LIFE INSURANCE	28,706	30,141	31,648	33,231	34,892
01-5118-10-21	WORKER COMPENSATION	330	400	400	400	400
01-5119-10-21	OTHER PAYROLL EXPENSE	3,710	3,710	3,710	3,710	3,710
	<b>SUBTOTAL SALARIES AND BENEFITS</b>	<b>271,225</b>	<b>280,743</b>	<b>290,518</b>	<b>300,632</b>	<b>311,097</b>
01-5201-10-21	OFFICE SUPPLIES	2,000	2,000	2,000	2,100	2,100
01-5202-10-21	POSTAGE	2,000	2,000	2,000	2,100	2,100
01-5299-10-21	MISCELLANEOUS SUPPLIES	2,000	2,000	2,000	2,000	2,000
	<b>SUBTOTAL SUPPLIES</b>	<b>6,000</b>	<b>6,000</b>	<b>6,000</b>	<b>6,200</b>	<b>6,200</b>
01-5309-10-21	OFFICE EQUIPMENT MAINTENANCE	0	0	0	0	0
	<b>SUBTOTAL MAINTENANCE</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
01-5403-10-21	GENERAL INSURANCE	129	221	221	221	221
01-5404-10-21	PROFESSIONAL FEES	17,000	17,000	17,000	17,500	17,500
01-5405-10-21	ADVERTISING	0	100	100	100	100
01-5406-10-21	TRAVEL, TRAINING & SEMINARS	2,500	2,500	2,500	2,500	2,500
01-5418-10-21	AUTO ALLOWANCE	5,280	5,280	5,280	5,280	5,280
01-5499-10-21	MISCELLANEOUS SERVICES	4,000	4,000	4,000	4,000	4,000
	<b>SUBTOTAL SERVICES</b>	<b>28,909</b>	<b>29,101</b>	<b>29,101</b>	<b>29,601</b>	<b>29,601</b>
	<b>MUNICIPAL COURT</b>	<b>306,134</b>	<b>315,844</b>	<b>325,619</b>	<b>336,433</b>	<b>346,898</b>

CITY OF GAINESVILLE  
BUDGET 2022-2026  
GENERAL FUND - CIVIC CENTER

ACCOUNT NUMBER	DESCRIPTION	2021-22	2022-23	2023-24	2024-25	2025-26
		BUDGET	BUDGET	BUDGET	BUDGET	BUDGET
01-5101-10-43	SALARIES	70,344	72,665	95,063	98,200	101,441
01-5106-10-43	OVERTIME	3,000	3,099	3,201	3,307	3,416
01-5104-10-43	HOLIDAY PAY	400	413	427	441	455
01-5110-10-43	LONGEVITY	600	720	870	1,020	1,170
01-5111-10-43	RETIREMENT	9,189	9,537	12,338	12,759	13,193
01-5112-10-43	FICA	5,687	5,903	7,636	7,897	8,166
01-5116-10-43	HEALTH/LIFE INSURANCE	14,340	15,057	15,810	16,600	17,430
01-5118-10-43	WORKER COMPENSATION	883	892	901	910	919
01-5119-10-43	OTHER PAYROLL EXPENSE	0	260	260	260	260
	<b>SUBTOTAL SALARIES AND BENEFITS</b>	<b>104,443</b>	<b>108,546</b>	<b>136,506</b>	<b>141,394</b>	<b>146,451</b>
01-5201-10-43	OFFICE SUPPLIES	2,500	2,500	2,500	2,600	2,600
01-5202-10-43	POSTAGE	400	500	600	600	600
01-5208-10-43	CLEANING SUPPLIES	3,290	5,500	6,000	6,000	6,000
01-5295-10-43	TABLE & CHAIR REPLACEMENT	4,000	4,000	4,000	4,000	4,000
01-5299-10-43	MISCELLANEOUS SUPPLIES	2,010	2,500	3,000	3,000	3,200
	<b>SUBTOTAL SUPPLIES</b>	<b>12,200</b>	<b>15,000</b>	<b>16,100</b>	<b>16,200</b>	<b>16,400</b>
01-5302-10-43	BUILDING MAINTENANCE	13,000	13,500	13,500	14,000	14,000
01-5303-10-43	GROUNDS MAINTENANCE	1,700	2,000	2,500	2,500	2,500
01-5304-10-43	MACHINERY & EQUIPMENT MAINT.	2,700	3,200	3,200	3,300	3,300
01-5305-10-43	VEHICLE MAINTENANCE	1,000	1,000	1,000	1,000	1,000
01-5309-10-43	OFFICE EQUIPMENT MAINTENANCE	425	450	450	500	500
	<b>SUBTOTAL MAINTENANCE</b>	<b>18,825</b>	<b>20,150</b>	<b>20,650</b>	<b>21,300</b>	<b>21,300</b>
01-5401-10-43	COMMUNICATIONS	2,445	2,469	2,494	2,519	2,544
01-5403-10-43	GENERAL INSURANCE	6,615	7,201	7,839	8,534	9,290
01-5404-10-43	PROFESSIONAL FEES	1,000	1,000	1,200	1,200	1,200
01-5405-10-43	ADVERTISING	1,000	1,000	1,000	1,200	1,200
01-5406-10-43	TRAINING	1,000	1,000	1,000	1,000	1,000
01-5408-10-43	ELECTRIC UTILITY SERVICE	9,500	9,595	14,000	14,140	14,281
01-5409-10-43	CONTRACTUAL SERVICES	27,648	27,648	27,648	27,648	27,648
01-5440-10-43	NATURAL GAS UTILITY SERVICE	3,060	3,091	3,122	3,153	3,184
01-5441-10-43	SOLID WASTE UTILITY SERVICE	3,312	3,312	3,478	3,478	3,478
01-5442-10-43	WATER/SEWER UTILITY SERVICE	7,000	7,000	7,000	7,000	7,000
01-5446-10-43	STORM WATER UTILITY FEES	3,000	2,700	2,700	2,700	2,700
01-5455-10-43	UNIFORM PURCHASE/RENTAL	2,800	2,900	3,000	3,000	3,000
01-5460-10-43	OFFICE EQUIPMENT RENTAL	1,224	1,224	1,300	1,300	1,300
01-5498-10-43	SANTA FE DEPOT	45,400	46,308	47,234	48,179	49,142
01-5499-10-43	MISCELLANEOUS SERVICES	2,650	2,650	2,650	2,700	2,700
	<b>SUBTOTAL SERVICES</b>	<b>117,654</b>	<b>119,098</b>	<b>125,665</b>	<b>127,750</b>	<b>129,668</b>
01-5502-10-43	BUILDINGS	0	0	12,000	0	0
01-5504-10-43	MACHINERY & EQUIPMENT	0	10,000	1,500	1,500	1,500
01-5504-10-43	IMPROVEMENT OTHER THAN BLDGS	0	0	0	0	0
	<b>SUBTOTAL MINOR EQUIPMENT</b>	<b>0</b>	<b>10,000</b>	<b>13,500</b>	<b>1,500</b>	<b>1,500</b>

01-6502-10-43	BUILDINGS	35,000	0	70,000	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		35,000	0	70,000	0	0
CIVIC CENTER OPERATIONS		288,122	272,794	382,420	308,144	315,318

CITY OF GAINESVILLE  
BUDGET 2022-2026  
GENERAL FUND - PLANNING & ZONING

ACCOUNT NUMBER	DESCRIPTION	2021-22	2022-23	2023-24	2024-25	2025-26
		BUDGET	BUDGET	BUDGET	BUDGET	BUDGET
01-5101-11-10	SALARIES	120,707	126,139	131,815	137,747	143,945
01-5106-11-10	OVERTIME	500	500	500	500	500
01-5110-11-10	LONGEVITY	180	300	420	540	660
01-5111-11-10	RETIREMENT	15,609	16,258	16,975	17,723	18,504
01-5112-11-10	FICA	9,661	10,063	10,506	10,969	11,452
01-5116-11-10	HEALTH/LIFE INSURANCE	14,366	15,084	15,839	16,630	17,462
01-5118-11-10	WORKER COMPENSATION	202	205	205	205	205
01-5119-11-10	OTHER PAYROLL EXPENSE	600	800	800	800	800
	<b>SUBTOTAL SALARIES AND BENEFITS</b>	<b>161,825</b>	<b>169,349</b>	<b>177,059</b>	<b>185,114</b>	<b>193,528</b>
01-5201-11-10	OFFICE SUPPLIES	3,000	3,000	3,000	3,200	3,200
01-5202-11-10	POSTAGE	2,500	800	800	800	800
01-5299-11-10	MISCELLANEOUS SUPPLIES	1,000	2,000	2,000	2,000	2,000
	<b>SUBTOTAL SUPPLIES</b>	<b>6,500</b>	<b>5,800</b>	<b>5,800</b>	<b>6,000</b>	<b>6,000</b>
01-5302-11-10	BUILDING MAINTENANCE	150	200	200	200	250
	<b>SUBTOTAL MAINTENANCE</b>	<b>150</b>	<b>200</b>	<b>200</b>	<b>200</b>	<b>250</b>
01-5401-11-10	COMMUNICATIONS	1,000	1,000	1,000	1,000	1,000
01-5403-11-10	GENERAL INSURANCE	166	122	122	122	122
01-5404-11-10	PROFESSIONAL FEES	1,200	1,200	1,500	1,500	1,500
01-5405-11-10	ADVERTISING	2,000	1,300	1,300	1,400	1,400
01-5406-11-10	TRAINING	4,000	4,000	4,000	4,200	4,200
01-5409-11-10	CONTRACTUAL SERVICES	145,000	145,000	145,000	145,000	145,000
01-5418-11-10	AUTO ALLOWANCE	4,300	4,300	4,300	4,300	4,300
01-5460-11-10	OFFICE EQUIPMENT RENTAL	3,500	3,500	3,500	3,700	3,700
01-5499-11-10	MISCELLANEOUS SERVICES	5,000	5,000	5,000	5,000	5,000
	<b>SUBTOTAL SERVICES</b>	<b>166,166</b>	<b>165,422</b>	<b>165,722</b>	<b>166,222</b>	<b>166,222</b>
01-5508-11-10	OFFICE MACHINERY & EQUIPMENT	0	0	0	0	0
	<b>SUBTOTAL MINOR EQUIPMENT</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
	<b>PLANNING &amp; ZONING</b>	<b>334,641</b>	<b>340,771</b>	<b>348,781</b>	<b>357,536</b>	<b>366,000</b>

CITY OF GAINESVILLE  
 BUDGET 2022-2026  
 GENERAL FUND - CODE COMPLIANCE

ACCOUNT NUMBER	DESCRIPTION	2021-22 BUDGET	2022-23 BUDGET	2023-24 BUDGET	2024-25 BUDGET	2025-26 BUDGET
01-5101-11-17	SALARIES	163,559	168,956	174,532	180,292	186,241
01-5106-11-17	OVERTIME	1,500	1,550	1,601	1,653	1,708
01-5104-11-17	HOLIDAY PAY	0	0	0	0	0
01-5110-11-17	LONGEVITY	720	960	1,200	1,440	1,680
01-5111-11-17	RETIREMENT	20,552	21,255	22,005	22,753	23,525
01-5112-11-17	FICA	12,720	13,155	13,619	14,083	14,560
01-5116-11-17	HEALTH/LIFE INSURANCE	28,680	30,114	31,620	33,201	34,861
01-5118-11-17	WORKER COMPENSATION	480	480	480	480	480
01-5119-11-17	OTHER PAYROLL EXPENSE	500	500	700	700	700
	<b>SUBTOTAL SALARIES AND BENEFITS</b>	<b>228,711</b>	<b>236,970</b>	<b>245,757</b>	<b>254,601</b>	<b>263,755</b>
01-5201-11-17	OFFICE SUPPLIES	3,000	3,000	3,200	3,200	3,300
01-5202-11-17	POSTAGE	2,500	2,500	2,500	2,700	2,700
01-5206-11-17	FUELS OILS LUBRICANTS	2,500	3,500	3,500	4,000	4,000
01-5207-11-17	SMALL TOOLS AND INSTRUMENTS	2,000	1,500	1,500	1,500	1,500
01-5299-11-17	MISCELLANEOUS SUPPLIES	500	500	500	500	500
	<b>SUBTOTAL SUPPLIES</b>	<b>10,500</b>	<b>11,000</b>	<b>11,200</b>	<b>11,900</b>	<b>12,000</b>
01-5305-11-17	VEHICLE MAINTENANCE	3,000	2,500	2,500	2,500	2,500
01-5309-11-17	OFFICE EQUIPMENT MAINTENANCE	0	0	0	0	0
	<b>SUBTOTAL MAINTENANCE</b>	<b>3,000</b>	<b>2,500</b>	<b>2,500</b>	<b>2,500</b>	<b>2,500</b>
01-5401-11-17	COMMUNICATIONS	3,000	3,030	3,060	3,091	3,122
01-5402-11-17	DUES & SUBSCRIPTIONS	1,000	1,000	1,000	1,000	1,000
01-5403-11-17	GENERAL INSURANCE	1,350	1,324	1,324	1,324	1,324
01-5404-11-17	PROFESSIONAL FEES	5,000	4,500	4,500	4,500	4,500
01-5405-11-17	ADVERTISING	3,500	2,200	2,200	2,200	2,200
01-5406-11-17	TRAINING	6,000	5,000	5,000	5,000	5,000
01-5409-11-17	CONTRACTUAL SERVICE	15,000	15,000	15,000	15,000	15,000
01-5455-11-17	UNIFORM PURCHASE/RENTAL	1,000	500	500	550	550
01-5499-11-17	MISCELLANEOUS SERVICES	500	500	500	600	600
	<b>SUBTOTAL SERVICES</b>	<b>36,350</b>	<b>33,054</b>	<b>33,084</b>	<b>33,265</b>	<b>33,296</b>
01-5503-11-17	FURNITURE AND FIXTURES	0	0	0	0	0
	<b>SUBTOTAL CAPITAL</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
	<b>INSPECTIONS</b>	<b>278,561</b>	<b>283,524</b>	<b>292,541</b>	<b>302,266</b>	<b>311,551</b>

CITY OF GAINESVILLE  
BUDGET 2022-2026  
GENERAL FUND - FINANCE

ACCOUNT NUMBER	DESCRIPTION	2021-22	2022-23	2023-24	2024-25	2025-26
		BUDGET	BUDGET	BUDGET	BUDGET	BUDGET
01-5101-13-10	SALARIES	321,041	331,635	342,579	353,884	365,563
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	1,920	2,160	2,400	2,640	2,880
01-5111-13-10	RETIREMENT	40,844	42,097	43,482	44,911	46,387
01-5112-13-10	FICA	25,279	26,055	26,912	27,797	28,711
01-5116-13-10	HEALTH/LIFE INSURANCE	28,706	30,141	31,648	33,231	34,892
01-5118-13-10	WORKER COMPENSATION	529	600	600	600	600
01-5119-13-10	OTHER PAYROLL EXPENSE	3,120	3,120	3,120	3,120	3,120
	<b>SUBTOTAL SALARIES AND BENEFITS</b>	<b>422,089</b>	<b>436,480</b>	<b>451,435</b>	<b>466,900</b>	<b>482,893</b>
01-5201-13-10	OFFICE SUPPLIES	5,000	5,000	5,000	5,200	5,200
01-5202-13-10	POSTAGE	3,300	3,300	3,300	3,300	3,300
01-5204-13-10	BINDING PRTING & REPRODUCTION	1,000	1,000	1,200	1,200	1,200
01-5299-13-10	MISCELLANEOUS SUPPLIES	600	400	400	500	500
	<b>SUBTOTAL SUPPLIES</b>	<b>9,900</b>	<b>9,700</b>	<b>9,900</b>	<b>10,200</b>	<b>10,200</b>
01-5309-13-10	OFFICE EQUIPMENT MAINTENANCE	0	800	800	800	800
	<b>SUBTOTAL MAINTENANCE</b>	<b>0</b>	<b>800</b>	<b>800</b>	<b>800</b>	<b>800</b>
01-5401-13-10	COMMUNICATIONS	800	808	816	824	832
01-5402-13-10	DUES & SUBSCRIPTIONS	1,750	1,750	1,750	1,750	1,800
01-5403-13-10	GENERAL INSURANCE	247	247	247	247	247
01-5404-13-10	PROFESSIONAL FEES	6,500	6,500	6,500	6,500	6,500
01-5406-13-10	TRAINING	6,500	8,000	8,500	8,500	8,500
01-5409-13-10	CONTRACTUAL SERVICES	153,968	153,968	153,968	153,968	153,968
01-5418-13-10	AUTO ALLOWANCE	3,000	3,000	3,000	3,000	3,000
01-5456-13-10	OFFICE EQUIPMENT RENTAL	2,600	2,600	2,600	2,600	2,600
01-5460-13-10	MAIN FRAME SOFTWARE SUPPORT	15,000	15,000	15,500	15,500	15,500
01-5499-13-10	MISCELLANEOUS SERVICES	1,600	1,600	1,600	1,600	1,600
	<b>SUBOTAL SERVICES</b>	<b>191,965</b>	<b>193,473</b>	<b>194,481</b>	<b>194,489</b>	<b>194,547</b>
01-5508-13-10	OFFICE MACHINERY & EQUIPMENT	0	0	0	0	0
	<b>SUBTOTAL MACHINERY &amp; EQUIPMENT</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
	<b>FINANCE</b>	<b>623,954</b>	<b>640,453</b>	<b>656,616</b>	<b>672,389</b>	<b>688,441</b>

CITY OF GAINESVILLE  
BUDGET 2022-2026  
GENERAL FUND - POLICE

ACCOUNT NUMBER	DESCRIPTION	2021-22	2022-23	2023-24	2024-25	2025-26
		BUDGET	BUDGET	BUDGET	BUDGET	BUDGET
01-5101-14-22	SALARIES	3,794,014	3,919,216	4,048,551	4,182,153	4,320,164
01-5106-14-22	OVERTIME	140,000	144,620	149,392	154,322	159,415
01-5107-14-22	HOLIDAY PAY	146,304	151,132	156,119	161,271	166,593
01-5110-14-22	LONGEVITY	29,880	33,420	36,960	40,500	44,040
01-5111-14-22	RETIREMENT	527,139	544,559	562,534	581,083	600,224
01-5112-14-22	FICA	326,263	337,045	348,170	359,651	371,498
01-5116-14-22	HEALTH/LIFE INSURANCE	423,056	444,209	466,419	489,740	514,227
01-5118-14-22	WORKER COMPENSATION	63,740	63,740	63,740	63,740	63,740
01-5119-14-22	OTHER PAYROLL EXPENSE	148,380	151,125	153,921	156,768	159,669
	<b>SUBTOTAL SALARIES AND BENEFITS</b>	<b>5,598,776</b>	<b>5,789,066</b>	<b>5,985,806</b>	<b>6,189,228</b>	<b>6,399,570</b>
01-5201-14-22	OFFICE SUPPLIES	11,764	12,000	12,000	12,000	12,000
01-5202-14-22	POSTAGE	2,000	2,100	2,100	2,100	2,200
01-5206-14-22	FUELS OILS LUBRICANTS	75,000	85,000	90,000	90,000	92,500
01-5207-14-22	SMALL TOOLS AND INSTRUMENTS	8,168	8,093	8,200	8,200	8,200
01-5213-14-22	ANIMAL SHELTER	43,515	43,950	44,390	44,834	45,282
01-5220-14-22	AMMUNITION	8,800	9,000	9,000	9,500	9,500
01-5285-14-22	NARCOTICS INVESTIGATION	5,800	6,000	6,000	6,200	6,200
01-5299-14-22	MISCELLANEOUS SUPPLIES	13,940	13,940	13,940	13,940	13,940
	<b>SUBTOTAL SUPPLIES</b>	<b>168,987</b>	<b>180,083</b>	<b>185,630</b>	<b>186,774</b>	<b>189,822</b>
01-5302-14-22	BUILDING MAINTENANCE	26,840	20,000	20,000	10,000	12,000
01-5304-14-22	MACHINERY & EQUIPMENT MAINT.	19,840	20,000	20,000	21,000	21,000
01-5305-14-22	VEHICLE MAINTENANCE	49,000	50,000	50,000	50,000	50,000
01-5319-14-22	SOFTWARE MAINTENANCE	48,628	49,114	49,605	50,101	50,602
	<b>SUBTOTAL MAINTENANCE</b>	<b>144,308</b>	<b>139,114</b>	<b>139,605</b>	<b>131,101</b>	<b>133,602</b>
01-5401-14-22	COMMUNICATIONS	16,440	16,604	16,770	16,938	17,108
01-5402-14-22	DUES & SUBSCRIPTIONS	7,220	7,220	7,220	7,220	7,220
01-5403-14-22	GENERAL INSURANCE	50,891	52,672	54,516	56,424	58,399
01-5404-14-22	PROFESSIONAL FEES	19,620	19,620	19,620	19,620	19,620
01-5405-14-22	ADVERTISING	1,500	1,500	1,500	2,000	2,000
01-5406-14-22	TRAINING	32,788	33,000	33,000	33,000	34,000
01-5408-14-22	ELECTRIC UTILITY SERVICE	29,000	25,000	25,250	25,503	25,758
01-5411-14-22	MACHINERY AND EQUIPMENT RENTAL	3,305	3,500	3,500	3,750	3,750
01-5415-14-22	CRIME/FIRE PREVENTION PROGRAM	2,500	2,700	2,700	2,700	2,800
01-5418-14-22	AUTO ALLOWANCE	6,300	6,300	6,300	6,300	6,300
01-5419-14-22	CLOTHING ALLOWANCE	3,100	3,100	3,100	3,100	3,100
015424-14-22	RECOGNITION PROGRAM	1,200	1,200	1,200	1,200	1,200
01-5440-14-22	NATURAL GAS SERVICE	5,100	5,151	5,203	5,255	5,307
01-5441-14-22	SOLID WASTE UTILITY SERVICE	3,017	3,017	3,168	3,168	3,168
01-5442-14-22	WATER/SEWER UTILITY SERVICE	8,000	8,000	8,000	8,000	8,000

01-5446-14-22	STORM WATER UTILITY FEES	3,200	3,200	3,200	3,200	3,200
01-5450-14-22	CAMERAS	39,000	47,000	47,000	47,000	47,000
01-5455-14-22	UNIFORM PURCHASE/RENTAL	18,500	18,900	18,900	18,900	18,900
01-5499-14-22	MISCELLANEOUS SERVICES	17,680	7,680	7,680	7,800	7,800
	<b>SUBTOTAL SERVICES</b>	<b>268,361</b>	<b>265,365</b>	<b>267,827</b>	<b>271,077</b>	<b>274,629</b>
01-5504-14-22	MACHINERY & EQUIPMENT	11,528	6,710	6,710	6,710	6,710
01-5508-14-22	OFFICE MACHINERY & EQUIPMENT	8,465	3,000	3,000	3,000	3,000
01-5530-14-22	POLICE OFFICER EQUIPMENT	19,052	19,100	19,100	19,100	19,100
	<b>SUBTOTAL MINOR EQUIPMENT</b>	<b>39,045</b>	<b>28,810</b>	<b>28,810</b>	<b>28,810</b>	<b>28,810</b>
01-6502-14-22	BUILDINGS	36,321	21,000	21,000	21,000	0
01-6504-14-22	MACHINERY & EQUIPMENT	0	29,000	0	26,000	0
01-6505-14-22	MOTOR VEHICLES	167,205	122,000	172,000	122,000	122,000
01-6508-14-22	OFFICE MACHINERY & EQUIPMENT	0	0	0	0	0
	<b>SUBTOTAL CAPITAL</b>	<b>203,526</b>	<b>172,000</b>	<b>193,000</b>	<b>169,000</b>	<b>122,000</b>
	<b>POLICE</b>	<b>6,423,003</b>	<b>6,574,438</b>	<b>6,800,678</b>	<b>6,975,990</b>	<b>7,148,433</b>

CITY OF GAINESVILLE  
 BUDGET 2022-2026  
 GENERAL FUND - EMERGENCY MANAGEMENT

ACCOUNT NUMBER	DESCRIPTION	2021-22	2022-23	2023-24	2024-25	2025-26
		BUDGET	BUDGET	BUDGET	BUDGET	BUDGET
01-5101-15-16	SALARY	5,778	6,125	6,492	6,882	7,295
01-5111-15-16	RETIREMENT	714	757	802	851	902
01-5112-15-16	FICA	442	469	497	526	558
01-5118-15-16	WORKER COMPENSATION	112	67	67	67	67
	<b>SUBTOTAL SALARIES AND BENEFITS</b>	<b>7,046</b>	<b>7,417</b>	<b>7,858</b>	<b>8,326</b>	<b>8,821</b>
01-5201-15-16	OFFICE SUPPLIES	800	900	925	925	925
01-5202-15-16	POSTAGE	50	60	60	60	60
01-5299-15-16	MISCELLANEOUS SUPPLIES	400	500	525	525	525
	<b>SUBTOTAL SUPPLIES</b>	<b>1,250</b>	<b>1,460</b>	<b>1,510</b>	<b>1,510</b>	<b>1,510</b>
01-5304-15-16	MACHINERY & EQUIPMENT MAINT.	5,400	3,000	3,000	3,000	3,000
01-5319-15-16	SOFTWARE MAINTENANCE	13,938	11,938	11,938	11,938	11,938
	<b>SUBTOTAL MAINTENANCE</b>	<b>19,338</b>	<b>14,938</b>	<b>14,938</b>	<b>14,938</b>	<b>14,938</b>
01-5401-15-16	COMMUNICATIONS	1,100	1,111	1,122	1,133	1,145
01-5402-15-16	DUES & SUBSCRIPTIONS	2,000	2,000	2,000	2,100	2,100
01-5403-15-16	GENERAL INSURANCE	25	25	25	25	25
01-5406-15-16	TRAINING	6,150	6,150	6,150	6,200	6,200
01-5408-15-16	ELECTRIC UTILITY SERVICE	1,373	1,387	1,401	1,415	1,429
	<b>SUBTOTAL SERVICES</b>	<b>10,648</b>	<b>10,673</b>	<b>10,698</b>	<b>10,873</b>	<b>10,898</b>
01-6504-15-46	MACHINERY & EQUIPMENT	7,999	0	0	0	0
	<b>SUBTOTAL MACHINERY &amp; EQUIPMENT</b>	<b>7,999</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
	<b>EMERGENCY MANAGEMENT</b>	<b>46,281</b>	<b>34,488</b>	<b>35,004</b>	<b>35,647</b>	<b>36,168</b>

**CITY OF GAINESVILLE**  
**BUDGET 2022-2026**  
**GENERAL FUND - FIRE OPERATIONS**

ACCOUNT NUMBER	DESCRIPTION	2021-22	2022-23	2023-24	2024-25	2025-26
		BUDGET	BUDGET	BUDGET	BUDGET	BUDGET
01-5101-15-23	SALARIES	2,854,537	2,948,737	3,046,045	3,146,565	3,250,401
01-5106-15-23	OVERTIME	90,600	93,590	96,678	99,869	103,164
01-5107-15-23	HOLIDAY PAY	210,600	217,550	224,729	232,145	239,806
01-5110-15-23	LONGEVITY	30,120	32,640	35,160	37,680	40,200
01-5111-15-23	RETIREMENT	416,262	429,759	443,690	458,067	472,907
01-5112-15-23	FICA	257,638	265,992	274,614	283,513	292,698
01-5113-15-23	FRRF	1,872	1,872	1,872	1,872	1,872
01-5116-15-23	HEALTH/LIFE INSURANCE	301,166	316,224	332,036	348,637	366,069
01-5117-15-23	HALF TIME PAY - FIRE	59,400	61,360	63,385	65,477	67,638
01-5118-15-23	WORKER COMPENSATION	63,597	65,778	68,035	70,368	72,782
01-5119-15-23	OTHER PAYROLL EXPENSE	116,260	116,841	117,426	118,013	118,603
	<b>SUBTOTAL SALARIES AND BENEFITS</b>	<b>4,402,052</b>	<b>4,550,344</b>	<b>4,703,668</b>	<b>4,862,205</b>	<b>5,026,139</b>
01-5201-15-23	OFFICE SUPPLIES	3,500	3,650	3,806	3,969	4,139
01-5202-15-23	POSTAGE	200	250	250	300	300
01-5206-15-23	FUELS OILS LUBRICANTS	36,000	37,145	38,326	39,545	40,802
01-5207-15-23	SMALL TOOLS AND INSTRUMENTS	37,000	37,500	38,000	38,000	38,000
01-5208-15-23	CLEANING SUPPLIES	3,500	3,500	3,700	3,700	3,700
01-5209-15-23	CHEMICAL & MEDICAL SUPPLIES	3,750	3,800	3,800	3,800	3,900
01-5299-15-23	MISCELLANEOUS SUPPLIES	600	600	600	600	600
	<b>SUBTOTAL SUPPLIES</b>	<b>84,550</b>	<b>86,445</b>	<b>88,482</b>	<b>89,914</b>	<b>91,441</b>
01-5302-15-23	BUILDING MAINTENANCE	7,000	7,000	7,000	7,000	7,000
01-5304-15-23	MACHINERY & EQUIPMENT MAINT.	6,500	6,565	6,631	6,697	6,764
01-5305-15-23	VEHICLE MAINTENANCE	40,000	42,000	42,000	43,000	43,000
01-5309-15-23	OFFICE EQUIPMENT MAINTENANCE	1,150	1,150	1,150	1,200	1,200
01-5319-15-23	SOFTWARE MAINTENANCE	22,200	22,200	22,200	22,200	22,200
	<b>SUBTOTAL MAINTENANCE</b>	<b>76,850</b>	<b>78,915</b>	<b>78,981</b>	<b>80,097</b>	<b>80,164</b>
01-5401-15-23	COMMUNICATIONS	10,400	10,504	10,609	10,715	10,822
01-5402-15-23	DUES & SUBSCRIPTIONS	3,300	3,300	3,400	3,400	3,400
01-5403-15-23	GENERAL INSURANCE	33,600	34,383	35,184	36,004	36,843
01-5404-15-23	PROFESSIONAL FEES	6,500	6,500	6,500	7,000	7,000
01-5405-15-23	ADVERTISING	250	250	250	250	250
01-5406-15-23	TRAINING	28,000	28,000	28,000	28,000	28,000
01-5408-15-23	ELECTRIC UTILITY SERVICE	8,997	9,087	9,178	9,270	9,362
01-5413-15-23	TUITION REIMBURSEMENT	2,000	2,000	2,200	2,200	2,500
01-5415-15-23	CRIME/FIRE PREVENTION PROGRAM	2,500	2,600	2,600	2,600	2,700
01-5418-15-23	AUTO ALLOWANCE	6,300	6,300	6,300	6,300	6,300
01-5440-15-23	NATURAL GAS UTILITY SERVICE	6,060	6,121	6,182	6,244	6,306
01-5441-15-23	SOLID WASTE UTILITY SERVICE	3,623	3,623	3,804	3,804	3,804
01-5442-15-23	WATER/SEWER UTILITY SERVICE	5,875	6,095	6,095	6,095	6,095

01-5446-15-23	STORM WATER UTILITY FEES	1,360	1,360	1,360	1,360	1,360
01-5450-15-23	DEBT SERVICE	141,860	141,860	141,860	0	0
01-5455-15-23	UNIFORM PURCHASE/RENTAL	40,625	41,031	41,442	41,856	42,275
01-5460-15-23	OFFICE EQUIPMENT RENTAL	4,000	4,000	4,000	4,250	4,250
01-5499-15-23	MISCELLANEOUS SERVICES	2,000	2,000	2,000	2,250	2,250
	<b>SUBTOTAL SERVICES</b>	<b>307,250</b>	<b>309,014</b>	<b>310,964</b>	<b>171,598</b>	<b>173,517</b>
01-5503-15-23	FURNITURE & FIXTURES	2,500	2,500	2,500	2,500	2,500
01-5504-15-23	MACHINERY & EQUIPMENT	2,500	0	0	0	0
	<b>SUBTOTAL MINOR EQUIPMENT</b>	<b>5,000</b>	<b>2,500</b>	<b>2,500</b>	<b>2,500</b>	<b>2,500</b>
01-6502-15-23	BUILDING	0	0	0	0	0
01-6504-15-23	MACHINERY & EQUIPMENT	0	0	45,000	0	35,000
01-6505-15-23	MOTOR VEHICLES	55,000	0	47,000	55,000	0
01-6508-15-23	OFFICE MACHINERY & EQUIPMENT	0	0	0	0	0
	<b>SUBTOTAL CAPITAL</b>	<b>55,000</b>	<b>0</b>	<b>92,000</b>	<b>55,000</b>	<b>35,000</b>
	<b>FIRE OPERATIONS</b>	<b>4,930,702</b>	<b>5,027,217</b>	<b>5,276,595</b>	<b>5,261,313</b>	<b>5,408,762</b>

CITY OF GAINESVILLE  
 BUDGET 2022-2026  
 GENERAL FUND - PUBLIC WORKS ADMINISTRATION

ACCOUNT NUMBER	DESCRIPTION	2021-22	2022-23	2023-24	2024-25	2025-26
		BUDGET	BUDGET	BUDGET	BUDGET	BUDGET
01-5101-16-10	SALARIES	71,990	76,309	80,888	85,741	90,886
01-5106-16-10	OVERTIME	400	424	449	476	505
01-5110-16-10	LONGEVITY	1,560	1,620	1,680	1,740	1,800
01-5111-16-10	RETIREMENT	9,291	9,835	10,412	11,022	11,669
01-5112-16-10	FICA	5,750	6,087	6,444	6,822	7,222
01-5116-16-10	HEALTH/LIFE INSURANCE	7,170	7,529	7,905	8,300	8,715
01-5118-16-10	WORKER COMPENSATION	120	120	120	120	120
01-5119-16-10	OTHER PAYROLL EXPENSE	1,220	1,220	1,220	1,220	1,220
	<b>SUBTOTAL SALARIES AND BENEFITS</b>	<b>97,501</b>	<b>103,145</b>	<b>109,118</b>	<b>115,442</b>	<b>122,137</b>
01-5201-16-10	OFFICE SUPPLIES	1,100	1,100	1,150	1,150	1,150
01-5202-16-10	POSTAGE	50	40	40	40	40
01-5299-16-10	MISCELLANEOUS SUPPLIES	500	450	450	450	450
	<b>SUBTOTAL SUPPLIES</b>	<b>1,650</b>	<b>1,590</b>	<b>1,640</b>	<b>1,640</b>	<b>1,640</b>
01-5309-16-10	OFFICE EQUIPMENT MAINTENANCE	0	0	0	0	0
	<b>SUBTOTAL MAINTENANCE</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
01-5403-16-10	GENERAL INSURANCE	4,167	4,167	4,167	4,167	4,167
01-5404-16-10	PROFESSIONAL FEES	200	200	250	250	250
01-5406-16-10	TRAINING	300	300	300	400	400
01-5499-16-10	MISCELLANEOUS SERVICES	75	75	75	75	75
	<b>SUBTOTAL SERVICES</b>	<b>4,742</b>	<b>4,742</b>	<b>4,792</b>	<b>4,892</b>	<b>4,892</b>
	<b>ADMINISTRATION</b>	<b>103,893</b>	<b>109,477</b>	<b>115,550</b>	<b>121,974</b>	<b>128,669</b>

**CITY OF GAINESVILLE**  
**BUDGET 2022-2026**  
**GENERAL FUND - STREETS**

ACCOUNT NUMBER	DESCRIPTION	2021-22	2022-23	2023-24	2024-25	2025-26
		BUDGET	BUDGET	BUDGET	BUDGET	BUDGET
01-5101-16-31	SALARIES	305,563	315,647	326,063	336,823	347,938
01-5106-16-31	OVERTIME	14,500	14,979	15,473	15,983	16,511
01-5104-16-31	HOLIDAY PAY	500	517	534	551	569
01-5110-16-31	LONGEVITY	5,760	6,120	6,480	6,840	7,200
01-5111-16-31	RETIREMENT	40,398	41,750	43,145	44,585	46,070
01-5112-16-31	FICA	25,003	25,840	26,704	27,595	28,514
01-5116-16-31	HEALTH/LIFE INSURANCE	43,020	45,171	47,430	49,801	52,291
01-5118-16-31	WORKER COMPENSATION	9,577	9,673	9,769	9,867	9,966
01-5120-16-31	OTHER PAYROLL EXPENSE	520	520	520	520	520
	<b>SUBTOTAL SALARIES AND BENEFITS</b>	<b>444,841</b>	<b>460,215</b>	<b>476,117</b>	<b>492,565</b>	<b>509,580</b>
01-5201-16-31	OFFICE SUPPLIES	600	600	600	600	600
01-5202-16-31	POSTAGE	50	50	50	50	50
01-5206-16-31	FUELS OILS LUBRICANTS	45,000	45,000	45,000	45,000	46,000
01-5299-16-31	MISCELLANEOUS SUPPLIES	4,000	4,000	4,000	4,200	4,200
	<b>SUBTOTAL SUPPLIES</b>	<b>49,650</b>	<b>49,650</b>	<b>49,650</b>	<b>49,850</b>	<b>50,850</b>
01-5304-16-31	MACHINERY & EQUIPMENT MAINT.	50,000	50,000	50,000	51,000	51,000
01-5305-16-31	VEHICLE MAINTENANCE	10,000	10,000	10,000	10,500	10,500
01-5310-16-31	STREETS ROAD & BRIDGE MAINT.	35,000	35,000	35,000	36,000	36,000
01-5311-16-31	SIGN & SIGNAL MAINTENANCE	10,000	6,000	6,000	6,000	6,500
01-5312-16-31	STREET LIGHT MAINTENANCE	6,000	6,000	7,000	7,000	7,000
01-5319-16-31	TRAFFIC PAINT MAINTENANCE	12,000	2,000	2,000	2,000	2,000
01-5399-16-31	MISCELLANEOUS MAINTENANCE	4,675	4,675	4,800	4,800	4,800
	<b>SUBTOTAL MAINTENANCE</b>	<b>127,675</b>	<b>113,675</b>	<b>114,800</b>	<b>117,300</b>	<b>117,800</b>
01-5401-16-31	COMMUNICATIONS	1,000	1,010	1,020	1,030	1,041
01-5403-16-31	GENERAL INSURANCE	10,500	10,900	10,900	10,900	10,900
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	800	600	600	600	600
01-5408-16-31	ELECTRIC UTILITY SERVICE	260,126	262,727	265,355	268,008	270,688
01-5411-16-31	MACHINERY & EQUIPMENT RENTAL	2,000	2,000	2,000	2,200	2,200
01-5455-16-31	UNIFORM PURCHASE/RENTAL	2,500	2,500	2,500	2,600	2,600
	<b>SUBTOTAL SERVICES</b>	<b>277,726</b>	<b>280,637</b>	<b>283,275</b>	<b>286,238</b>	<b>288,929</b>
01-5504-16-31	MACHINERY & EQUIPMENT	0	0	0	0	11,000
	<b>SUBTOTAL MINOR EQUIPMENT</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>11,000</b>
01-6504-16-31	MACHINERY & EQUIPMENT	0	0	0	40,000	0
01-6505-16-31	VEHICLE	48,000	0	0	0	0
01-6510-16-31	STREETS ROADS BRIDGES	75,000	0	0	0	0
	<b>SUBTOTAL CAPITAL</b>	<b>123,000</b>	<b>0</b>	<b>0</b>	<b>40,000</b>	<b>0</b>
	<b>STREETS</b>	<b>1,022,892</b>	<b>904,178</b>	<b>923,842</b>	<b>985,954</b>	<b>978,159</b>

CITY OF GAINESVILLE  
 BUDGET 2022-2026  
 GENERAL FUND - GARAGE

ACCOUNT NUMBER	DESCRIPTION	2021-22	2022-23	2023-24	2024-25	2025-26
		BUDGET	BUDGET	BUDGET	BUDGET	BUDGET
01-5101-16-32	SALARIES	188,410	194,628	201,050	207,685	214,538
01-5106-16-32	OVERTIME	6,000	6,198	6,403	6,614	6,832
01-5104-16-32	HOLIDAY PAY	600	620	640	661	683
01-5110-16-32	LONGEVITY	120	360	600	840	1,080
01-5111-16-32	RETIREMENT	24,118	24,943	25,794	26,673	27,579
01-5112-16-32	FICA	14,927	15,438	15,965	16,509	17,070
01-5116-16-32	HEALTH/LIFE INSURANCE	28,680	30,114	31,620	33,201	34,861
01-5118-16-32	WORKER COMPENSATION	5,932	5,932	5,932	5,932	5,932
	<b>SUBTOTAL SALARIES AND BENEFITS</b>	<b>268,787</b>	<b>278,233</b>	<b>288,004</b>	<b>298,114</b>	<b>308,576</b>
01-5201-16-32	OFFICE SUPPLIES	500	500	500	500	500
01-5206-16-32	FUELS OILS LUBRICANTS	2,000	2,500	2,500	2,700	2,700
01-5207-16-32	SMALL TOOLS AND INSTRUMENTS	1,000	1,000	1,000	1,000	1,000
01-5208-16-32	CLEANING SUPPLIES	225	225	225	250	250
01-5299-16-32	MISCELLANEOUS SUPPLIES	1,000	1,000	1,100	1,100	1,200
	<b>SUBTOTAL SUPPLIES</b>	<b>4,725</b>	<b>5,225</b>	<b>5,325</b>	<b>5,550</b>	<b>5,650</b>
01-5302-16-32	BUILDING MAINTENANCE	1,000	1,000	1,100	1,100	1,200
01-5304-16-32	MACHINERY & EQUIPMENT MAINT.	6,500	6,500	6,500	6,500	6,500
01-5305-16-32	VEHICLE MAINTENANCE	1,500	1,500	1,500	1,500	1,500
01-5309-16-32	OFFICE EQUIPMENT MAINTENANCE	1,000	1,000	1,200	1,200	1,200
	<b>SUBTOTAL MAINTENANCE</b>	<b>10,000</b>	<b>10,000</b>	<b>10,300</b>	<b>10,300</b>	<b>10,400</b>
01-5401-16-32	COMMUNICATIONS	1,500	1,515	1,530	1,545	1,561
01-5403-16-32	GENERAL INSURANCE	2,310	2,322	2,333	2,345	2,357
01-5404-16-32	PROFESSIONAL FEES	500	500	500	500	500
01-5406-16-32	TRAINING	700	500	500	500	500
01-5440-16-32	NATURAL GAS UTILITY SERVICE	1,843	1,861	1,880	1,899	1,918
01-5455-16-32	UNIFORM PURCHASE/RENTAL	3,300	3,400	3,400	3,400	3,500
01-5460-16-32	OFFICE EQUIPMENT RENTAL	1,000	1,000	1,000	1,100	1,100
01-5499-16-32	MISCELLANEOUS SERVICES	300	300	300	400	400
	<b>SUBTOTAL SERVICES</b>	<b>11,453</b>	<b>11,398</b>	<b>11,443</b>	<b>11,689</b>	<b>11,835</b>
01-5504-16-32	MACHINERY & EQUIPMENT	0	0	0	0	0
	<b>SUBTOTAL MINOR EQUIPMENT</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
01-6502-16-32	BUILDINGS	0	0	0	0	0
01-6504-16-32	MACHINERY & EQUIPMENT/PROJECT	0	0	0	0	0
01-6505-16-32	MOTOR VEHICLES	0	0	0	0	0
	<b>SUBTOTAL CAPITAL</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
	<b>GARAGE</b>	<b>294,965</b>	<b>304,856</b>	<b>315,073</b>	<b>325,653</b>	<b>336,461</b>

**CITY OF GAINESVILLE**  
**BUDGET 2022-2026**  
**GENERAL FUND - PARKS & RECREATION**

ACCOUNT NUMBER	DESCRIPTION	2021-22	2022-23	2023-24	2024-25	2025-26
		BUDGET	BUDGET	BUDGET	BUDGET	BUDGET
01-5101-16-42	SALARIES	370,532	382,760	395,391	408,439	421,917
01-5105-16-42	SALARIES - POOL	87,518	88,393	89,277	90,170	91,072
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	3,300	4,320	5,340	6,360	7,380
01-5111-16-42	RETIREMENT	43,288	51,294	53,070	54,902	56,789
01-5112-16-42	FICA	37,375	38,509	39,677	40,878	42,116
01-5116-16-42	HEALTH/LIFE INSURANCE	57,386	60,255	63,268	66,431	69,753
01-5118-16-42	WORKER COMPENSATION	6,742	6,742	6,742	6,742	6,742
01-5119-16-42	OTHER PAYROLL EXPENSE	460	460	460	460	460
	<b>SUBTOTAL SALARIES AND BENEFITS</b>	<b>627,856</b>	<b>654,689</b>	<b>675,906</b>	<b>697,811</b>	<b>720,431</b>
01-5201-16-42	OFFICE SUPPLIES	610	610	610	625	625
01-5202-16-42	POSTAGE	600	100	100	100	100
01-5206-16-42	FUELS OILS LUBRICANTS	16,000	19,500	19,500	20,000	20,000
01-5207-16-42	SMALL TOOLS AND INSTRUMENTS	1,500	1,500	1,500	1,750	1,750
01-5208-16-42	CLEANING SUPPLIES	5,600	5,600	5,600	8,700	5,700
01-5209-16-42	CHEMICAL/MEDICAL SUPPLIES	500	600	600	600	700
01-5212-16-42	BOTANICAL AND AGRICULTURAL	1,700	1,700	1,700	1,800	1,800
01-5213-16-42	POOL CONCESSION STAND SUPPLIES	5,500	5,500	5,500	6,000	6,000
01-5256-16-42	POOL CHEMICALS	24,000	25,000	25,000	25,000	26,000
01-5257-16-42	POOL SUPPLIES	3,500	3,500	3,500	4,000	4,000
01-5299-16-42	MISCELLANEOUS SUPPLIES	7,200	7,200	7,200	7,400	7,400
	<b>SUBTOTAL SUPPLIES</b>	<b>66,710</b>	<b>70,810</b>	<b>70,810</b>	<b>75,975</b>	<b>74,075</b>
01-5302-16-42	BUILDING MAINTENANCE	8,000	7,000	7,000	7,000	7,000
01-5303-16-42	GROUNDS MAINTENANCE	25,600	27,000	27,000	28,000	28,000
01-5304-16-42	MACHINERY & EQUIPMENT MAINT.	19,600	21,000	21,000	22,000	22,000
01-5305-16-42	VEHICLE MAINTENANCE	8,700	8,700	9,000	9,000	9,000
01-5307-16-42	PARK & REC MAINTENANCE	5,000	200	200	200	200
01-5308-16-42	WATER/SEWER MAINS MAINTENANCE	450	600	600	600	600
01-5309-16-42	OFFICE EQUIPMENT MAINTENANCE	200	200	200	200	200
01-5310-16-42	STREET ROAD & BRIDGE MAINT.	2,500	3,000	3,000	3,000	3,500
01-5311-16-42	SIGN & SIGNAL MAINTENANCE	1,000	1,000	1,000	1,000	1,000
01-5312-16-42	STREET LIGHT MAINTENANCE	5,000	4,000	4,000	4,000	4,000
01-5320-16-42	POOL MAINTENANCE	6,000	6,000	6,000	6,000	6,000
	<b>SUBTOTAL MAINTENANCE</b>	<b>82,050</b>	<b>78,700</b>	<b>79,000</b>	<b>81,000</b>	<b>81,500</b>
01-5401-16-42	COMMUNICATIONS	3,000	3,030	3,060	3,091	3,122
01-5403-16-42	GENERAL INSURANCE	18,186	18,939	19,723	20,540	21,390
01-5404-16-42	PROFESSIONAL FEES	5,000	5,000	5,000	5,500	5,500
01-5405-16-42	ADVERTISING	1,400	1,400	1,400	1,500	1,500

01-5406-16-42	TRAINING	975	1,000	1,000	1,100	1,100
01-5408-16-42	ELECTRIC UTILITY SERVICE	27,000	27,270	27,543	27,818	28,096
01-5409-16-42	CONTRACTUAL SERVICES	88,500	82,000	82,000	82,000	82,000
01-5411-16-42	MACHINERY AND EQUIPMENT RENTAL	11,000	11,000	11,000	11,000	12,000
01-5418-16-42	AUTO ALLOWANCE	5,500	5,500	5,500	5,500	5,500
01-5431-16-42	POOL ELETRIC UTILITY	14,969	15,568	15,723	15,881	16,039
01-5440-16-42	NATURAL GAS UTILITY SERVICE	2,228	2,250	2,273	2,296	2,318
01-5441-16-42	SOLID WASTE UTILITY SERVICE	6,180	6,396	6,716	6,716	6,716
01-5442-16-42	WATER/SEWER UTILITY SERVICE	27,000	28,013	28,013	28,013	28,013
01-5446-16-42	STORM WATER UTILITY FEES	1,000	1,000	1,000	1,000	1,000
01-5455-16-42	UNIFORM PURCHASE/RENTAL	3,925	3,925	3,925	3,925	3,925
01-5460-16-42	OFFICE EQUIPMENT RENTAL	1,000	1,000	1,000	1,100	1,100
01-5495-16-42	SPECIAL EVENTS	18,000	18,000	18,000	19,000	19,000
01-5499-16-42	MISCELLANEOUS SERVICES	2,801	2,801	2,801	2,801	2,801
	<b>SUBTOTAL SERVICES</b>	<b>237,664</b>	<b>234,092</b>	<b>235,677</b>	<b>238,779</b>	<b>241,121</b>
01-5504-16-42	MACHINERY & EQUIPMENT	0	0	0	0	0
01-5507-16-42	IMPROVEMENTS OTHER THAN BLDGS.	5,000	0	0	0	0
01-5508-16-42	OFFICE MACHINERY & EQUIPMENT	0	0	0	0	0
	<b>SUBTOTAL EQUIPMENT</b>	<b>5,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
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	28,300	29,000	0	0	18,000
01-6505-16-42	MOTOR VEHICLES	0	0	0	0	0
01-6507-16-42	IMPROVEMENTS OTHER THAN BLDNGS	20,000	25,000	0	0	0
	<b>SUBTOTAL CAPITAL</b>	<b>48,300</b>	<b>54,000</b>	<b>0</b>	<b>0</b>	<b>18,000</b>
	<b>PARKS AND RECREATION</b>	<b>1,067,580</b>	<b>1,092,291</b>	<b>1,061,393</b>	<b>1,093,566</b>	<b>1,135,127</b>

CITY OF GAINESVILLE  
BUDGET 2022-2026  
FRANK BUCK ZOO

ACCOUNT NUMBER	DESCRIPTION	2021-22	2022-23	2023-24	2024-25	2025-26
		BUDGET	BUDGET	BUDGET	BUDGET	BUDGET
01-5101-16-45	SALARIES	587,034	606,406	626,418	647,089	668,443
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	3,300	4,140	4,980	5,820	6,660
01-5111-16-45	RETIREMENT	76,494	81,778	84,527	87,363	90,289
01-5112-16-45	FICA	48,966	50,615	52,316	54,072	55,883
01-5116-16-45	HEALTH/LIFE INSURANCE	114,746	120,483	126,507	132,833	139,474
01-5118-16-45	WORKERS COMPENSATION	19,487	15,700	15,700	15,700	15,700
01-5119-16-45	OTHER PAYROLL EXPENSES	4,300	4,300	4,300	4,300	4,300
	<b>SUBTOTAL SALARIES AND BENEFITS</b>	<b>894,977</b>	<b>925,415</b>	<b>958,125</b>	<b>991,985</b>	<b>1,027,036</b>
01-5201-16-45	OFFICE SUPPLIES	2,000	2,300	2,300	2,300	2,300
01-5202-16-45	POSTAGE	150	150	150	175	175
01-5205-16-45	EDUCATIONAL/RECREATION SUPPLY	6,500	6,500	6,500	7,000	7,000
01-5206-16-45	FUELS OILS LUBRICANTS	2,100	2,500	2,500	3,000	3,000
01-5207-16-45	SMALL TOOLS AND INSTRUMENTS	1,500	2,000	2,100	2,100	2,100
01-5208-16-45	CLEANING SUPPLIES	15,500	17,000	17,000	17,000	17,000
01-5209-16-45	CHEMICAL/MEDICAL SUPPLIES	3,500	3,500	3,500	3,500	3,500
01-5212-16-45	BOTANICAL/AGRICULTURAL	3,000	3,500	3,500	4,000	4,000
01-5218-16-45	ANIMAL FOOD	50,000	51,265	52,562	53,892	55,255
01-5221-16-45	SAFETY SUPPLIES	3,700	4,000	4,000	4,000	4,000
01-5222-16-45	ANIMAL ENRICHMENT	1,000	1,000	1,000	1,200	1,200
01-5252-16-45	GIFT SHOP SUPPLIES	4,000	4,500	4,500	4,500	4,500
01-5253-16-45	GIFT SHOP MERCHANDISE	85,000	85,000	92,000	92,000	92,000
01-5299-16-45	MISCELLANEOUS SUPPLIES	2,000	2,500	2,500	2,500	3,000
	<b>SUBTOTAL SUPPLIES</b>	<b>179,950</b>	<b>185,715</b>	<b>194,112</b>	<b>197,167</b>	<b>199,030</b>
01-5301-16-45	EXHIBIT MAINTENANCE	29,000	29,000	29,000	29,000	29,000
01-5302-16-45	BUILDING MAINTENANCE	5,629	11,106	11,106	11,106	11,106
01-5303-16-45	GROUNDS MAINTENANCE	9,000	9,000	9,500	9,500	9,500
01-5304-16-45	MAINTENANCE-MACHINERY/EQUIPT	6,100	6,100	6,200	6,200	6,200
01-5305-16-45	VEHICLE MAINTENANCE	2,100	1,500	1,500	1,500	1,500
01-5309-16-45	OFFICE EDQUIPMENT MAINTENANCE	500	500	500	500	500
01-5319-16-45	SOFTWARE MAINTENANCE	3,500	3,500	3,500	3,500	3,500
	<b>SUBTOTAL MAINTENANCE</b>	<b>55,829</b>	<b>60,706</b>	<b>61,306</b>	<b>61,306</b>	<b>61,306</b>
01-5401-16-45	COMMUNICATIONS	4,615	4,661	4,708	4,755	4,802
01-5402-16-45	DUES AND SUBSCRIPTIONS	7,000	5,000	5,000	5,000	5,000
01-5403-16-45	GENERAL INSURANCE	10,134	10,862	11,641	12,477	13,373
01-5404-16-45	PROFESSIONAL FEES	22,000	25,000	25,000	25,000	25,000
01-5405-16-45	ADVERTISING	50,000	50,000	50,000	50,000	50,000
01-5406-16-45	TRAINING	12,000	12,000	12,000	12,000	12,500

01-5408-16-45	ELECTRICITY	33,382	33,716	34,053	34,394	34,737
01-5409-16-45	CONTRACTUAL SERVICES	16,000	16,000	16,500	16,500	16,500
01-5418-16-45	AUTO ALLOWANCE	4,800	4,800	4,800	4,800	4,800
01-5441-16-45	SOLID WASTE DISPOSAL	3,626	3,753	3,941	3,941	3,941
01-5442-16-45	WATER/SEWER UTILITY SERVICE	56,000	58,100	58,100	58,100	58,100
01-5446-16-45	STORMWATER UTILITY FEES	361	361	361	361	361
01-5455-16-45	UNIFORM PURCHASE/RENTAL	4,000	4,059	4,118	4,179	4,240
01-5495-16-45	SPECIAL EVENTS	6,000	6,000	6,000	6,000	6,200
01-5499-16-45	MISCELLANEOUS SERVICES	10,000	10,000	10,000	10,000	10,000
SUBTOTAL SERVICES		239,918	244,311	246,222	247,506	249,555
01-5502-16-45	BUILDINGS	11,000	8,000	8,000	8,000	0
01-5504-16-45	MACHINERY AND EQUIPMENT	0	0	0	0	0
015507-16-45	IMPROVEMENTS OTHER THAN BUILDINGS	0	10,000	8,000	8,000	8,000
01-5508-16-45	OFFICE MACHINERY/EQUIPMENT	0	0	0	0	0
SUBTOTAL EQUIPMENT		11,000	18,000	16,000	16,000	8,000
01-6502-16-45	BUILDINGS	0	25,000	0	0	0
01-6504-16-45	MACHINERY AND EQUIPMENT	27,080	11,000	11,000	0	0
01-6505-16-45	MOTOR VEHICLES	0	30,000	0	0	0
01-6507-16-45	IMPROVEMENTS OTHER THAN BUILDINGS	0	0	0	0	0
SUBTOTAL CAPITAL		27,080	66,000	11,000	0	0
FRANK BUCK ZOO		1,408,754	1,500,147	1,486,766	1,513,964	1,544,928

**CITY OF GAINESVILLE**  
**BUDGET 2022-2026**  
**GENERAL FUND - CEMETERY**

ACCOUNT NUMBER	DESCRIPTION	2021-22	2022-23	2023-24	2024-25	2025-26
		BUDGET	BUDGET	BUDGET	BUDGET	BUDGET
01-5101-16-46	SALARIES	165,925	171,401	177,057	182,900	188,935
01-5106-16-46	OVERTIME	8,000	8,264	8,537	8,818	9,109
01-5107-16-46	HOLIDAY PAY	300	310	320	331	342
01-5110-16-46	LONGEVITY	1,140	1,410	1,680	1,950	2,220
01-5111-16-46	RETIREMENT	21,739	22,483	23,251	24,043	24,859
01-5112-16-46	FICA	13,455	13,916	14,391	14,881	15,386
01-5116-16-46	HEALTH/LIFE INSURANCE	28,706	30,141	31,648	33,231	34,892
01-5118-16-46	WORKER COMPENSATION	4,679	4,679	4,679	4,679	4,679
01-5119-16-46	OTHER PAYROLL EXPENSE	520	520	520	520	520
	<b>SUBTOTAL SALARIES AND BENEFITS</b>	<b>244,464</b>	<b>253,124</b>	<b>262,082</b>	<b>271,352</b>	<b>280,943</b>
01-5201-16-46	OFFICE SUPPLIES	1,000	1,000	1,000	1,000	1,100
01-5206-16-46	FUELS OILS LUBRICANTS	5,000	4,700	4,700	4,700	4,700
01-5207-16-46	SMALL TOOLS AND INSTRUMENTS	1,500	1,600	1,600	1,700	1,700
01-5299-16-46	MISCELLANEOUS SUPPLIES	3,863	4,000	4,000	4,200	4,200
	<b>SUBTOTAL SUPPLIES</b>	<b>11,363</b>	<b>11,300</b>	<b>11,300</b>	<b>11,600</b>	<b>11,700</b>
01-5302-16-46	BUILDING MAINTENANCE	2,000	2,100	2,100	2,200	2,200
01-5303-16-46	GROUNDS MAINTENANCE	5,000	5,000	5,000	5,000	5,000
01-5304-16-46	MACHINERY & EQUIPMENT MAINT.	4,750	4,750	4,750	5,000	5,000
01-5305-16-46	VEHICLE MAINTENANCE	2,100	2,200	2,200	2,200	2,300
01-5310-16-46	STREET ROAD & BRIDGE MAINT.	1,000	1,250	1,250	1,250	1,300
	<b>SUBTOTAL MAINTENANCE</b>	<b>14,850</b>	<b>15,300</b>	<b>15,300</b>	<b>15,650</b>	<b>15,800</b>
01-5401-16-46	COMMUNICATIONS	3,223	4,200	4,200	4,200	4,200
01-5403-16-46	GENERAL INSURANCE	3,482	3,690	3,909	4,142	4,389
01-5404-16-46	PROFESSIONAL FEES	1,200	1,200	1,200	1,200	1,200
01-5406-16-46	TRAINING	1,000	1,000	1,000	1,000	1,000
01-5408-16-46	ELECTRIC UTILITY SERVICE	4,772	4,820	4,868	4,917	4,966
01-5409-16-46	CONTRACTUAL SERVICE	4,120	4,200	4,200	4,200	4,400
01-5441-16-46	SOLID WASTE UTILITY SERVICE	1,706	1,757	1,845	1,845	1,845
01-5442-16-46	WATER/SEWER UTILITY SERVICE	9,000	9,338	9,338	9,338	9,338
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	1,600	1,600	1,600	1,600
01-5499-16-46	MISCELLANEOUS SERVICES	2,500	2,500	2,600	2,600	2,600
	<b>SUBTOTAL SERVICES</b>	<b>40,434</b>	<b>42,235</b>	<b>42,691</b>	<b>42,973</b>	<b>43,469</b>
01-5504-16-46	MACHINERY & EQUIPMENT	6,000	0	0	0	0
	<b>SUBTOTAL MINOR EQUIPMENT</b>	<b>6,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
01-6502-16-46	BUILDINGS	0	0	0	0	0
01-6504-16-46	MACHINERY & EQUIPMENT	0	0	0	0	0
01-6505-16-46	MOTOR VEHICLE	0	0	0	55,000	0
01-6507-16-46	IMPROVEMENTS OTHER THAN BUILDINGS	0	0	0	0	0

01-6510-16-46	STREETS, ROADS & BRIDGES	0	0	0	0	0
	SUBTOTAL CAPITAL	0	0	0	55,000	0
	CEMETERY OPERATIONS	317,111	321,959	331,373	396,574	351,912

CITY OF GAINESVILLE  
 BUDGET 2022-2026  
 GENERAL FUND NON-DEPARTMENTAL

ACCOUNT NUMBER	DESCRIPTION	2021-22 BUDGET	2022-23 BUDGET	2023-24 BUDGET	2024-25 BUDGET	2025-26 BUDGET
01-5723-50-99	TRANSFER TO GOLF FUND	180,000	180,000	180,000	160,000	160,000
	TOTAL NON-DEPARTMENTAL	180,000	180,000	180,000	160,000	160,000

**CITY OF GAINESVILLE**  
**FIVE-YEAR BUDGET 2022-2026**  
**WATER & SEWER FUND SUMMARY**

	<b>2021-22</b>	<b>2022-23</b>	<b>2023-24</b>	<b>2024-25</b>	<b>2025-26</b>
	<b>BUDGET</b>	<b>BUDGET</b>	<b>BUDGET</b>	<b>BUDGET</b>	<b>BUDGET</b>
BEGINNING BALANCE OCTOBER 1	12,903,446	12,931,192	12,958,063	12,988,879	13,018,516
REVENUES	10,845,430	11,185,282	9,648,246	9,648,622	9,650,801
<b>TOTAL FUNDS AVAILABLE</b>	<b>23,748,876</b>	<b>24,116,474</b>	<b>22,606,309</b>	<b>22,637,501</b>	<b>22,669,317</b>
<b>EXPENDITURES</b>					
Administration	347,940	383,429	453,847	379,552	390,947
Customer Service	288,487	295,950	305,540	318,647	329,053
Distribution	1,000,679	872,501	1,029,810	1,044,434	671,187
Production	1,147,296	1,307,314	1,374,846	1,439,475	1,397,464
Moss Lake Production	488,479	766,525	463,982	491,932	531,708
Industrial Pre-Treatment	104,939	86,789	81,772	84,654	87,741
Waste Water Collection	875,851	1,256,733	720,509	696,694	1,067,045
Waste Water Treatment	2,658,113	2,517,002	917,686	895,844	875,123
Non-Departmental	3,905,900	3,672,168	4,269,437	4,267,752	4,270,190
<b>TOTAL EXPENDITURES</b>	<b>10,817,684</b>	<b>11,158,411</b>	<b>9,617,430</b>	<b>9,618,984</b>	<b>9,620,457</b>
ENDING BALANCE SEPT 30	12,931,192	12,958,063	12,988,879	13,018,516	13,048,860
INCREASE/DECREASE					
IN FUND BALANCE	27,746	26,871	30,816	29,638	30,344

**CITY OF GAINESVILLE**  
**FIVE-YEAR BUDGET 2022-2026**  
**WATER & SEWER FUND - REVENUES**

ACCOUNT NUMBER	DESCRIPTION	2021-22	2022-23	2023-24	2024-25	2025-26
		BUDGET	BUDGET	BUDGET	BUDGET	BUDGET
60-4202-00-00	BOAT & DOCK PERMITS-MOSS LAKE	65,000	67,438	69,481	69,481	69,481
60-4601-00-00	WATER REVENUE-RESIDENTIAL	2,350,000	2,438,125	2,512,000	2,512,000	2,512,000
60-4602-00-00	WATER REVENUE-COMM & INDUSTRIAL	1,379,000	1,430,713	1,474,063	1,474,063	1,474,063
60-4603-00-00	WATER REVENUE-MULTIFAMILY	530,000	549,875	566,536	566,536	566,536
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	15,000	15,000	15,455	16,292	17,175
	<b>WATER REVENUES</b>	<b>4,339,000</b>	<b>4,501,150</b>	<b>4,637,535</b>	<b>4,638,372</b>	<b>4,639,256</b>
60-4610-00-00	WASTEWATER REVENUE-RESIDENTIAL	2,265,000	2,349,938	2,599,736	2,599,736	2,599,736
60-4611-00-00	W/W REVENUE-COMM & INDUSTRIAL	800,000	830,000	918,229	918,229	918,229
60-4612-00-00	W/W REVENUE-MULTIFAMILY	365,000	378,688	418,942	418,942	418,942
60-4613-00-00	UNBILLED W/W REVENUE	0	0	0	0	0
60-4615-00-00	TRANSPORTERS HAULERS PERMIT	2,000	2,075	2,296	2,296	2,296
60-4616-00-00	WASTEWATER SURCHARGES	230,000	238,625	263,991	263,991	263,991
60-4617-00-00	WASTE PERMITS	6,000	6,225	6,887	6,887	6,887
60-4619-00-00	SEWER TAP FEES	7,000	7,263	8,035	8,035	8,035
	<b>SEWER REVENUES</b>	<b>3,675,000</b>	<b>3,812,813</b>	<b>4,218,114</b>	<b>4,218,114</b>	<b>4,218,114</b>
60-4620-00-00	TRANSFER FEES	4,200	4,358	4,597	4,597	4,597
60-4621-00-00	PENALTIES	170,000	176,375	186,076	186,076	186,076
60-4622-00-00	CASH SHORT/OVER	0	(52)	(52)	(52)	(52)
60-4623-00-00	NSF CHARGES	2,000	2,000	2,000	2,000	2,000
60-4624-00-00	DISCONNECT/RECONNECT FEES	34,000	35,275	37,215	37,215	37,215
60-4625-00-00	METER INSTALLATION FEES	18,000	18,675	19,123	19,123	19,123
60-4626-00-00	TAP FEES-STREET CUTS	2,000	2,000	2,000	2,000	2,000
60-4627-00-00	ACCOUNT INITIATION FEE	62,000	62,000	62,000	62,000	62,000
60-4628-00-00	CREDIT CARD CONVENIENCE FEE	52,000	54,000	54,000	54,000	54,000
60-4699-00-00	UB CREDIT ADJUSTMENT CLEARING	52,000	52,000	52,000	52,000	52,000
	<b>OTHER WATER/SEWER</b>	<b>396,200</b>	<b>406,631</b>	<b>418,959</b>	<b>418,959</b>	<b>418,959</b>
60-4701-00-00	INTEREST REVENUE	4,000	32,000	32,000	32,000	32,000
60-4709-00-00	MISCELLANEOUS REVENUE	10,000	10,000	10,000	10,000	10,000
60-4731-00-00	LEASE REVENUE - PETROFLEX	2,500	2,500	2,500	2,500	2,500
60-4805-00-00	GRANT REVENUE	2,092,057	2,092,056	0	0	0
	<b>OTHER REVENUES</b>	<b>2,108,557</b>	<b>2,136,556</b>	<b>44,500</b>	<b>44,500</b>	<b>44,500</b>
60-4930-00-00	TRANSFER FROM G.O. DEBT SEV	326,673	328,133	329,137	328,676	329,972
	<b>SUBTOTAL OTHER REVENUES</b>	<b>326,673</b>	<b>328,133</b>	<b>329,137</b>	<b>328,676</b>	<b>329,972</b>
	<b>TOTAL WATER/SEWER REVENUES</b>	<b>10,845,430</b>	<b>11,185,282</b>	<b>9,648,246</b>	<b>9,648,622</b>	<b>9,650,801</b>

**CITY OF GAINESVILLE**  
**FIVE-YEAR BUDGET 2022-2026**  
**WATER & SEWER FUND BY DIVISION**

Division	2021-22 BUDGET	2022-23 BUDGET	2023-24 BUDGET	2024-25 BUDGET	2025-26 BUDGET
Administration	347,940	383,429	453,847	379,552	390,947
Customer Service	288,487	295,950	305,540	318,647	329,053
Distribution	1,000,679	872,501	1,029,810	1,044,434	671,187
Production	1,147,296	1,307,314	1,374,846	1,439,475	1,397,464
Moss Lake Production	488,479	766,525	463,982	491,932	531,708
Industrial Pre-Treatment	104,939	86,789	81,772	84,654	87,741
Waste Water Collection	875,851	1,256,733	720,509	696,694	1,067,045
Waste Water Treatment	2,658,113	2,517,002	917,686	895,844	875,123
Non-Departmental	3,905,900	3,672,168	4,269,437	4,267,752	4,270,190
	<u>10,817,684</u>	<u>11,158,411</u>	<u>9,617,430</u>	<u>9,618,984</u>	<u>9,620,457</u>

CITY OF GAINESVILLE  
 FIVE-YEAR BUDGET 2022-2026  
 WATER & SEWER FUND BY CATEGORY

Category	2021-22 BUDGET	2022-23 BUDGET	2023-24 BUDGET	2024-25 BUDGET	2025-26 BUDGET
SALARIES AND BENEFITS	2,147,930	2,227,426	2,306,200	2,387,714	2,472,069
SUPPLIES	247,548	263,175	267,129	275,037	277,324
MAINTENANCE	593,597	710,100	714,850	719,550	722,750
SERVICES	1,020,091	1,051,430	1,042,815	1,075,932	1,075,624
MINOR EQUIPMENT	3,000	21,000	1,000	15,000	20,500
CAPITAL	2,899,618	3,213,113	1,016,000	878,000	782,000
NON-DEPARTMENTAL	3,905,900	3,672,168	4,269,437	4,267,752	4,270,190
<b>TOTAL</b>	<b>10,817,684</b>	<b>11,158,411</b>	<b>9,617,430</b>	<b>9,618,984</b>	<b>9,620,457</b>

CITY OF GAINESVILLE  
 FIVE-YEAR BUDGET 2022-2026  
 WATER & SEWER FUND ADMINISTRATION

ACCOUNT NUMBER	DESCRIPTION	2021-22	2022-23	2023-24	2024-25	2025-26
		BUDGET	BUDGET	BUDGET	BUDGET	BUDGET
60-5101-19-10	SALARIES	192,884	199,249	205,824	212,617	219,633
60-5106-19-10	OVERTIME	2,500	2,500	2,500	2,500	2,500
60-5110-19-10	LONGEVITY	2,280	2,490	2,700	2,910	3,120
60-5111-19-10	RETIREMENT	25,563	26,171	27,010	27,875	28,768
60-5112-19-10	FICA	15,822	16,198	16,717	17,253	17,806
60-5116-19-10	HEALTH/LIFE INSURANCE	21,536	22,613	23,743	24,931	26,177
60-5118-19-10	WORKER COMPENSATION	3,043	3,275	3,275	3,275	3,275
60-5119-19-10	OTHER PAYROLL EXPENSE	3,160	1,500	1,500	1,500	1,500
	<b>SUBTOTAL SALARIES AND BENEFITS</b>	<b>266,788</b>	<b>273,996</b>	<b>283,270</b>	<b>292,860</b>	<b>302,779</b>
60-5201-19-10	OFFICE SUPPLIES	2,100	2,150	2,150	2,150	2,200
60-5208-19-10	CLEANING SUPPLIES	1,800	2,000	2,000	2,000	2,200
60-5299-19-10	MISCELLANEOUS SUPPLIES	775	775	775	775	775
	<b>SUBTOTAL SUPPLIES</b>	<b>4,675</b>	<b>4,925</b>	<b>4,925</b>	<b>4,925</b>	<b>5,175</b>
60-5302-19-10	BUILDING MAINTENANCE	8,000	8,500	8,500	8,500	8,500
60-5309-19-10	OFFICE EQUIPMENT MAINTENANCE	0	0	0	0	0
	<b>SUBTOTAL MAINTENANCE</b>	<b>8,000</b>	<b>8,500</b>	<b>8,500</b>	<b>8,500</b>	<b>8,500</b>
60-5401-19-10	COMMUNICATIONS	3,000	3,030	3,091	3,152	3,215
60-5402-19-10	DUES & SUBSCRIPTIONS	700	700	725	750	750
60-5403-19-10	GENERAL INSURANCE	326	2,000	2,000	2,000	2,000
60-5404-19-10	PROFESSIONAL FEES	9,000	9,000	9,500	9,500	9,500
60-5406-19-10	TRAINING	2,000	2,000	2,000	2,500	2,500
60-5408-19-10	ELECTRIC UTILITY SERVICE	9,090	9,181	9,273	9,365	9,459
60-5409-19-10	CONTRACTUAL SERVICES	19,000	19,000	19,000	19,000	20,000
60-5418-19-10	AUTO ALLOWANCE	6,000	6,000	6,000	6,000	6,000
60-5440-19-10	NATURAL GAS UTILITY SERVICE	6,700	6,767	6,835	6,903	6,972
60-5441-19-10	SOLID WASTE UTILITY SERVICE	2,251	2,330	2,330	2,446	2,446
60-5442-19-10	WATER/SEWER UTILITY SERVICE	2,400	2,490	2,490	2,490	2,490
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	5,500	5,500	5,750	5,750
60-5499-19-10	MISCELLANEOUS SERVICES	1,500	1,500	1,900	1,900	1,900
	<b>SUBTOTAL SERVICES</b>	<b>68,477</b>	<b>71,008</b>	<b>72,153</b>	<b>73,267</b>	<b>74,493</b>
60-5504-19-10	MACHINERY & EQUIPMENT	0	0	0	0	0
60-5508-19-10	OFFICE MACHINERY & EQUIPMENT	0	0	0	0	0
	<b>SUBTOTAL MINOR EQUIPMENT</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
60-6502-19-10	BUILDING	0	25,000	85,000	0	0
60-6508-19-10	OFFICE MACHINERY & EQUIPMENT	0	0	0	0	0
60-6507-19-10	IMPROVEMENTS OTHER THAN BLDNGS	0	0	0	0	0
	<b>SUBTOTAL CAPITAL</b>	<b>0</b>	<b>25,000</b>	<b>85,000</b>	<b>0</b>	<b>0</b>
	<b>ADMINISTRATION</b>	<b>347,940</b>	<b>383,429</b>	<b>453,847</b>	<b>379,552</b>	<b>390,947</b>

**CITY OF GAINESVILLE**  
**FIVE-YEAR BUDGET 2022-2026**  
**WATER & SEWER FUND CUSTOMER SERVICE**

<b>ACCOUNT NUMBER</b>	<b>DESCRIPTION</b>	<b>2021-22 BUDGET</b>	<b>2022-23 BUDGET</b>	<b>2023-24 BUDGET</b>	<b>2024-25 BUDGET</b>	<b>2025-26 BUDGET</b>
60-5101-20-50	SALARIES	88,770	91,699	94,725	97,851	101,081
60-5106-20-50	OVERTIME	9,000	9,297	9,604	9,921	10,248
60-5110-20-50	LONGEVITY	180	480	780	1,080	1,380
60-5111-20-50	RETIREMENT	12,119	12,686	13,135	13,598	14,074
60-5112-20-50	FICA	7,501	7,852	8,130	8,416	8,711
60-5116-20-50	HEALTH/LIFE INSURANCE	21,510	22,586	23,715	24,901	26,146
60-5118-20-50	WORKER COMPENSATION	157	1,100	1,100	1,100	1,100
60-5119-20-50	OTHER PAYROLL EXPENSE	0	1,160	1,160	1,160	1,160
	<b>SUBTOTAL SALARIES AND BENEFITS</b>	<b>139,237</b>	<b>146,859</b>	<b>152,349</b>	<b>158,026</b>	<b>163,899</b>
60-5201-20-50	OFFICE SUPPLIES	3,000	3,200	3,200	3,200	3,300
60-5202-20-50	POSTAGE	37,500	37,875	38,254	38,636	39,023
60-5204-20-50	BIND PRTING & REPRODUCTION	1,500	1,000	1,000	1,500	1,500
60-5206-20-50	FUELS OILS LUBRICANTS	0	0	0	0	0
60-5207-20-50	SMALL TOOLS AND INSTRUMENTS	0	0	0	0	0
60-5299-20-50	MISCELLANEOUS SUPPLIES	500	500	500	600	600
	<b>SUBTOTAL SUPPLIES</b>	<b>42,500</b>	<b>42,575</b>	<b>42,954</b>	<b>43,936</b>	<b>44,423</b>
60-5304-20-50	MACHINERY & EQUIPMENT MAINT.	750	1,500	1,550	1,550	1,550
60-5305-20-50	VEHICLE MAINTENANCE	0	0	0	0	0
60-5309-20-50	OFFICE EQUIPMENT MAINTENANCE	2,000	2,000	2,000	2,500	2,500
	<b>SUBTOTAL MAINTENANCE</b>	<b>2,750</b>	<b>3,500</b>	<b>3,550</b>	<b>4,050</b>	<b>4,050</b>
60-5401-20-50	COMMUNICATIONS	2,000	2,020	2,040	2,061	2,081
60-5403-20-50	GENERAL INSURANCE	650	800	800	800	800
60-5404-20-50	PROFESSIONAL FEES	40,000	43,196	46,647	50,374	54,399
60-5406-20-50	TRAINING	1,800	1,800	2,000	2,000	2,000
60-5409-20-50	CONTRACTUAL SERVICES	44,000	44,000	44,000	46,000	46,000
60-5455-20-50	UNIFORM PURCHASE/RENTAL	0	0	0	0	0
60-5460-20-50	MAIN FRAME SOFTWARE SUPPORT	7,500	7,500	7,500	7,500	7,500
60-5462-20-50	CUSTOMER DEPOSIT INTEREST	4,300	2,700	2,700	2,700	2,700
60-5499-20-50	MISCELLANEOUS SERVICES	750	1,000	1,000	1,200	1,200
	<b>SUBTOTAL SERVICES</b>	<b>101,000</b>	<b>103,016</b>	<b>106,688</b>	<b>112,635</b>	<b>116,681</b>
60-5504-20-50	MACHINERY & EQUIPMENT	0	0	0	0	0
60-6508-20-50	OFFICE MACHINERY & EQUIOPMENT	3,000	0	0	0	0
	<b>SUBTOTAL MINOR EQUIPMENT</b>	<b>3,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
60-6505-20-50	MOTOR VEHICLES	0	0	0	0	0
	<b>SUBTOTAL CAPITAL</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
	<b>CUSTOMER SERVICE</b>	<b>288,487</b>	<b>295,950</b>	<b>305,540</b>	<b>318,647</b>	<b>329,053</b>

**CITY OF GAINESVILLE**  
**FIVE-YEAR BUDGET 2022-2026**  
**WATER & SEWER FUND DISTRIBUTION**

<b>ACCOUNT NUMBER</b>	<b>DESCRIPTION</b>	<b>2021-22 BUDGET</b>	<b>2022-23 BUDGET</b>	<b>2023-24 BUDGET</b>	<b>2024-25 BUDGET</b>	<b>2025-26 BUDGET</b>
60-5101-20-51	SALARIES	233,768	241,482	249,451	257,683	266,187
60-5106-20-51	OVERTIME	24,000	24,792	25,610	26,455	27,328
60-5104-20-51	HOLIDAY PAY	1,600	1,653	1,707	1,764	1,822
60-5110-20-51	LONGEVITY	780	1,080	1,380	1,680	1,980
60-5111-20-51	RETIREMENT	32,577	33,672	34,802	35,968	37,171
60-5112-20-51	FICA	20,163	20,841	21,540	22,262	23,006
60-5116-20-51	HEALTH/LIFE INSURANCE	43,020	45,171	47,430	49,801	52,291
60-5118-20-51	WORKER COMPENSATION	4,560	4,560	4,560	4,560	4,560
60-5119-20-51	OTHER PAYROLL EXPENSE	3,420	3,420	3,420	3,420	3,420
	<b>SUBTOTAL SALARIES AND BENEFITS</b>	<b>363,888</b>	<b>376,671</b>	<b>389,900</b>	<b>403,593</b>	<b>417,765</b>
60-5201-20-51	OFFICE SUPPLIES	1,200	1,200	1,200	1,300	1,300
60-5206-20-51	FUELS OILS LUBRICANTS	15,000	15,000	16,000	16,000	17,000
60-5207-20-51	SMALL TOOLS AND INSTRUMENTS	2,400	2,500	2,500	2,500	2,500
60-5209-20-51	CHEMICAL & MEDICAL SUPPLIES	600	600	650	650	700
60-5221-20-51	SAFETY SUPPLIES	2,000	2,200	2,200	2,300	2,300
60-5299-20-51	MISCELLANEOUS SUPPLIES	1,500	1,500	1,500	1,500	1,500
	<b>SUBTOTAL SUPPLIES</b>	<b>22,700</b>	<b>23,000</b>	<b>24,050</b>	<b>24,250</b>	<b>25,300</b>
60-5304-20-51	MACHINERY & EQUIPMENT MAINT.	7,000	7,500	7,500	7,500	8,000
60-5305-20-51	VEHICLE MAINTENANCE	5,000	6,200	6,200	6,500	6,500
60-5308-20-51	WATER/SEWER MAINS MAINTENANCE	100,000	120,000	120,000	120,000	120,000
60-5310-20-51	STREETS ROAD & BRIDGE MAINT.	36,000	40,000	40,000	40,000	40,000
60-5313-20-51	METER MAINTENANCE	4,000	4,000	4,500	4,500	4,500
60-5399-20-51	MISCELLANEOUS MAINTENANCE	4,500	4,500	4,500	4,600	4,600
	<b>SUBTOTAL MAINTENANCE</b>	<b>156,500</b>	<b>182,200</b>	<b>182,700</b>	<b>183,100</b>	<b>183,600</b>
60-5401-20-51	COMMUNICATIONS	3,000	3,030	3,060	3,091	3,122
60-5403-20-51	GENERAL INSURANCE	3,791	5,000	5,000	5,000	5,000
60-5404-20-51	PROFESSIONAL FEES	3,500	4,000	4,000	4,000	4,000
60-5405-20-51	ADVERTISING	500	600	600	700	700
60-5406-20-51	TRAINING	1,800	1,800	2,000	2,000	2,500
60-5411-20-51	MACHINERY AND EQUIPMENT RENTAL	1,800	2,000	2,000	2,000	2,500
60-5455-20-51	UNIFORM PURCHASE/RENTAL	3,200	3,200	3,500	3,500	3,500
60-5499-20-51	MISCELLANEOUS SERVICES	2,000	2,000	2,000	2,200	2,200
	<b>SUBTOTAL SERVICES</b>	<b>19,591</b>	<b>21,630</b>	<b>22,160</b>	<b>22,491</b>	<b>23,522</b>
60-5504-20-51	MACHINERY & EQUIPMENT	0	1,000	1,000	1,000	1,000
	<b>SUBTOTAL MINOR EQUIPMENT</b>	<b>0</b>	<b>1,000</b>	<b>1,000</b>	<b>1,000</b>	<b>1,000</b>
60-6503-20-51	CAPITAL IMP WATER TOWER	0	0	0	0	0
60-6504-20-51	MACHINERY & EQUIPMENT	0	0	0	100,000	0
60-6505-20-51	MOTOR VEHICLES	0	48,000	0	0	0
60-6507-20-51	IMPR OTHER THAN BLDNGS	0	0	0	0	0
60-6508-20-51	OFFICE MACHINERY & EQUIPMENT	0	0	0	0	0
60-6509-20-51	MAINS & SERVICES	168,000	0	40,000	40,000	0
60-6512-20-51	METERS	250,000	200,000	350,000	250,000	0
60-6513-20-51	HYDRANTS	20,000	20,000	20,000	20,000	20,000

SUBTOTAL CAPITAL	438,000	268,000	410,000	410,000	20,000
WATER DISTRIBUTION OPERATIONS	1,000,679	872,501	1,029,810	1,044,434	671,187

**CITY OF GAINESVILLE**  
**FIVE-YEAR BUDGET 2022-2026**  
**WATER & SEWER FUND PRODUCTION**

<b>ACCOUNT NUMBER</b>	<b>DESCRIPTION</b>	<b>2021-22 BUDGET</b>	<b>2022-23 BUDGET</b>	<b>2023-24 BUDGET</b>	<b>2024-25 BUDGET</b>	<b>2025-26 BUDGET</b>
60-5101-21-52	SALARIES	207,141	213,977	221,038	228,332	235,867
60-5106-21-52	OVERTIME	22,000	22,726	23,476	24,251	25,051
60-5107-21-52	HOLIDAY PAY	7,000	7,231	7,470	7,716	7,971
60-5110-21-52	LONGEVITY	1,380	1,680	1,980	2,280	2,580
60-5111-21-52	RETIREMENT	29,872	30,753	31,785	32,850	33,949
60-5112-21-52	FICA	18,489	19,034	19,673	20,332	21,012
60-5116-21-52	HEALTH/LIFE INSURANCE	35,850	37,643	39,525	41,501	43,576
60-5118-21-52	WORKER COMPENSATION	4,181	5,700	5,700	5,700	5,700
60-5119-21-52	OTHER PAYROLL EXPENSE	4,160	3,200	3,200	3,200	3,200
	<b>SUBTOTAL SALARIES AND BENEFITS</b>	<b>330,073</b>	<b>341,944</b>	<b>353,846</b>	<b>366,162</b>	<b>378,906</b>
60-5201-21-52	OFFICE SUPPLIES	650	700	750	750	750
60-5206-21-52	FUELS OILS LUBRICANTS	5,000	6,500	6,500	6,500	6,500
60-5209-21-52	CHEMICAL & MEDICAL SUPPLIES	12,000	12,000	12,000	13,000	13,000
60-5299-21-52	MISCELLANEOUS SUPPLIES	2,600	2,700	2,700	2,700	2,800
	<b>SUBTOTAL SUPPLIES</b>	<b>20,250</b>	<b>21,900</b>	<b>21,950</b>	<b>22,950</b>	<b>23,050</b>
60-5304-21-52	MACHINERY & EQUIPMENT MAINT.	2,000	2,100	2,100	2,100	2,200
60-5305-21-52	VEHICLE MAINTENANCE	6,000	6,000	7,000	7,000	7,000
60-5312-21-52	WEBER FIRE PROTECTION	9,000	8,000	8,000	8,000	9,000
60-5399-21-52	MISCELLANEOUS MAINTENANCE	164,189	250,000	250,000	250,000	250,000
	<b>SUBTOTAL MAINTENANCE</b>	<b>181,189</b>	<b>266,100</b>	<b>267,100</b>	<b>267,100</b>	<b>268,200</b>
60-5401-21-52	COMMUNICATIONS	4,000	4,040	4,080	4,121	4,162
60-5403-21-52	GENERAL INSURANCE	17,723	17,900	18,079	18,260	18,443
60-5404-21-52	PROFESSIONAL FEES	5,000	5,000	5,500	5,500	5,500
60-5405-21-52	ADVERTISING	2,000	2,000	2,000	2,000	2,100
60-5406-21-52	TRAINING	3,500	3,500	3,700	3,700	3,800
60-5408-21-52	ELECTRIC UTILITY SERVICE	303,000	306,030	309,090	312,181	315,303
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	80,000	80,000	82,000	82,000
60-5455-21-52	UNIFORM PURCHASE/RENTAL	2,750	2,900	3,000	3,000	3,000
60-5499-21-52	MISCELLANEOUS SERVICES	3,250	4,000	4,500	4,500	4,500
	<b>SUBTOTAL SERVICES</b>	<b>436,223</b>	<b>445,370</b>	<b>449,950</b>	<b>455,262</b>	<b>458,808</b>
60-5504-21-52	MACHINERY & EQUIPMENT	0	10,000	0	12,000	9,500
60-5507-21-52	IMPROVEMENTS OTHER THAN BLDNGS	0	0	0	0	0
	<b>SUBTOTAL MINOR EQUIPMENT</b>	<b>0</b>	<b>10,000</b>	<b>0</b>	<b>12,000</b>	<b>9,500</b>
60-6504-21-52	MACHINERY AND EQUIPMENT	0	0	0	0	0
60-6505-21-52	MOTOR VEHICLES	0	0	60,000	0	0
60-6507-21-52	IMPROVEMENTS OTHER THAN BLDNGS	179,561	222,000	222,000	316,000	259,000
	<b>SUBTOTAL CAPITAL</b>	<b>179,561</b>	<b>222,000</b>	<b>282,000</b>	<b>316,000</b>	<b>259,000</b>
	<b>WATER PRODUCTION</b>	<b>1,147,296</b>	<b>1,307,314</b>	<b>1,374,846</b>	<b>1,439,475</b>	<b>1,397,464</b>

**CITY OF GAINESVILLE**  
**FIVE-YEAR BUDGET 2022-2026**  
**WATER & SEWER FUND MOSS LAKE PRODUCTION**

<b>ACCOUNT NUMBER</b>	<b>DESCRIPTION</b>	<b>2021-22 BUDGET</b>	<b>2022-23 BUDGET</b>	<b>2023-24 BUDGET</b>	<b>2024-25 BUDGET</b>	<b>2025-26 BUDGET</b>
60-5101-21-53	SALARIES	106,610	110,128	113,762	117,517	121,395
60-5106-21-53	OVERTIME	25,000	25,825	26,677	27,558	28,467
60-5107-21-53	HOLIDAY PAY	3,600	3,719	3,842	3,968	4,099
60-5110-21-53	LONGEVITY	300	480	660	840	1,020
60-5111-21-53	RETIREMENT	16,892	17,466	18,058	18,669	19,299
60-5112-21-53	FICA	10,455	10,810	11,177	11,555	11,945
60-5116-21-53	HEALTH/LIFE INSURANCE	21,510	22,586	23,715	24,901	26,146
60-5118-21-53	WORKER COMPENSATION	2,364	2,400	2,400	2,400	2,400
60-5119-21-53	OTHER PAYROLL EXPENSE	1,160	1,160	1,160	1,160	1,160
	<b>SUBTOTAL SALARIES AND BENEFITS</b>	<b>187,891</b>	<b>194,574</b>	<b>201,451</b>	<b>208,566</b>	<b>215,930</b>
60-5201-21-53	OFFICE SUPPLIES	700	750	750	750	800
60-5206-21-53	FUELS OILS LUBRICANTS	16,500	17,000	18,000	18,000	18,000
60-5207-21-53	SMALL TOOLS AND INSTRUMENTS	1,300	1,300	1,300	1,300	1,300
60-5208-21-53	CLEANING SUPPLIES	850	850	850	850	875
60-5209-21-53	CHEMICAL & MEDICAL SUPPLIES	50,000	51,000	51,000	52,000	52,000
60-5221-21-53	SAFETY SUPPLIES	600	600	650	650	650
60-5223-21-53	LABORATORY SUPPLIES	4,275	5,000	5,000	6,000	6,000
60-5299-21-53	MISCELLANEOUS SUPPLIES	3,000	3,500	3,500	4,000	4,000
	<b>SUBTOTAL SUPPLIES</b>	<b>77,225</b>	<b>80,000</b>	<b>81,050</b>	<b>83,550</b>	<b>83,625</b>
60-5304-21-53	MACHINERY & EQUIPMENT MAINT.	3,000	3,000	3,000	3,500	3,500
60-5305-21-53	VEHICLE MAINTENANCE	5,000	5,200	5,200	5,500	5,500
60-5307-21-53	WATER/SEWER PLANT MAINTENANCE	42,000	48,000	49,000	49,000	50,000
60-5399-21-53	MISCELLANEOUS MAINTENANCE	3,500	3,500	3,500	3,500	3,500
	<b>SUBTOTAL MAINTENANCE</b>	<b>53,500</b>	<b>59,700</b>	<b>60,700</b>	<b>61,500</b>	<b>62,500</b>
60-5401-21-53	COMMUNICATIONS	4,000	4,000	4,040	4,080	4,121
60-5403-21-53	GENERAL INSURANCE	7,350	7,350	7,350	7,350	7,350
60-5404-21-53	PROFESSIONAL FEES	20,000	36,000	15,000	15,000	15,000
60-5405-21-53	ADVERTISING	1,000	1,000	1,000	1,000	1,000
60-5406-21-53	TRAINING	1,700	1,800	2,000	2,000	2,000
60-5408-21-53	ELECTRIC UTILITY SERVICE	28,785	29,073	29,364	29,657	29,954
60-5409-21-53	CONTRACTUAL SERVICES	9,000	9,000	9,000	10,000	10,000
60-5417-21-53	INSPECTION AND PERMIT FEES	2,000	4,000	4,000	4,000	4,000
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
	<b>SUBTOTAL SERVICES</b>	<b>79,863</b>	<b>98,251</b>	<b>77,782</b>	<b>79,316</b>	<b>79,653</b>
60-5502-21-53	BUILDINGS	0	0	0	0	0
60-5504-21-53	MACHINERY & EQUIPMENT MAINT.	0	0	0	0	0
	<b>SUBTOTAL MINOR EQUIPMENT</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
60-6504-21-52	MACHINERY & EQUIPMENT	0	264,000	43,000	59,000	30,000
60-6505-21-53	VEHICLES	0	0	0	0	60,000
60-6507-21-53	IMPR OTHER THAN BLDS	90,000	70,000	0	0	0
	<b>SUBTOTAL CAPITAL</b>	<b>90,000</b>	<b>334,000</b>	<b>43,000</b>	<b>59,000</b>	<b>90,000</b>
	<b>MOSS LAKE PRODUCTION</b>	<b>488,479</b>	<b>766,525</b>	<b>463,982</b>	<b>491,932</b>	<b>531,708</b>

**CITY OF GAINESVILLE**  
**FIVE-YEAR BUDGET 2022-2026**  
**WATER & SEWER FUND INDUSTRIAL PRE-TREATMENT**

<b>ACCOUNT NUMBER</b>	<b>DESCRIPTION</b>	<b>2021-22 BUDGET</b>	<b>2022-23 BUDGET</b>	<b>2023-24 BUDGET</b>	<b>2024-25 BUDGET</b>	<b>2025-26 BUDGET</b>
60-5101-22-61	SALARIES	40,622	42,247	43,937	45,694	47,522
60-5106-22-61	OVERTIME	700	700	700	700	700
60-5107-22-61	HOLIDAY	300	300	300	300	300
60-5110-22-61	LONGEVITY	240	300	360	420	480
60-5111-22-61	RETIREMENT	5,236	5,506	5,722	5,947	6,180
60-5112-22-61	FICA	3,241	3,408	3,542	3,681	3,825
60-5116-22-61	HEALTH/LIFE INSURANCE	7,170	7,529	7,905	8,300	8,715
60-5118-22-61	WORKER COMPENSATION	733	800	800	800	800
60-5119-22-61	OTHER PAYROLL EXPENSE	500	1,000	1,000	1,000	1,000
	<b>SUBTOTAL SALARIES AND BENEFITS</b>	<b>58,742</b>	<b>61,789</b>	<b>64,266</b>	<b>66,842</b>	<b>69,523</b>
60-5201-22-61	OFFICE SUPPLIES	1,100	1,100	1,100	1,100	1,200
60-5206-22-61	FUELS OILS LUBRICANTS	1,500	1,700	1,700	1,900	1,900
60-5299-22-61	MISCELLANEOUS SUPPLIES	2,200	2,200	2,200	2,200	2,300
	<b>SUBTOTAL SUPPLIES</b>	<b>4,800</b>	<b>5,000</b>	<b>5,000</b>	<b>5,200</b>	<b>5,400</b>
60-5305-22-61	VEHICLE MAINTENANCE	600	600	700	700	700
60-5306-22-61	INSTRUMENT MAINTENANCE	1,000	1,000	1,000	1,000	1,000
60-5399-22-61	MISCELLANEOUS MAINTENANCE	800	800	900	900	1,000
	<b>SUBTOTAL MAINTENANCE</b>	<b>2,400</b>	<b>2,400</b>	<b>2,600</b>	<b>2,600</b>	<b>2,700</b>
60-5401-22-61	COMMUNICATIONS	732	600	606	612	618
60-5403-22-61	GENERAL INSURANCE	315	600	600	600	600
60-5404-22-61	PROFESSIONAL FEES	2,000	2,000	2,000	2,000	2,100
60-5406-22-61	TRAINING	800	900	900	1,000	1,000
60-5409-22-61	CONTRACTUAL SERVICES	4,650	5,000	5,200	5,200	5,200
60-5499-22-61	MISCELLANEOUS SERVICES	500	500	600	600	600
	<b>SUBTOTAL SERVICES</b>	<b>8,997</b>	<b>9,600</b>	<b>9,906</b>	<b>10,012</b>	<b>10,118</b>
60-5504-22-61	MACHINERY & EQUIPMENT	0	8,000	0	0	0
	<b>SUBTOTAL MINOR EQUIPMENT</b>	<b>0</b>	<b>8,000</b>	<b>0</b>	<b>0</b>	<b>0</b>
60-6505-22-61	VEHICLE	30,000	0	0	0	0
	<b>SUBTOTAL CAPITAL</b>	<b>30,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
	<b>INDUSTRIAL PRE-TREATMENT</b>	<b>104,939</b>	<b>86,789</b>	<b>81,772</b>	<b>84,654</b>	<b>87,741</b>

**CITY OF GAINESVILLE**  
**FIVE-YEAR BUDGET 2022-2026**  
**WATER & SEWER FUND WASTEWATER COLLECTION**

<b>ACCOUNT NUMBER</b>	<b>DESCRIPTION</b>	<b>2021-22 BUDGET</b>	<b>2022-23 BUDGET</b>	<b>2023-24 BUDGET</b>	<b>2024-25 BUDGET</b>	<b>2025-26 BUDGET</b>
60-5101-22-62	SALARIES	250,796	259,072	267,622	276,453	285,576
60-5106-22-62	OVERTIME	53,000	54,749	56,556	58,422	60,350
60-5107-22-62	HOLIDAY PAY	1,400	1,446	1,494	1,543	1,594
60-5110-22-62	LONGEVITY	1,380	1,740	2,100	2,460	2,820
60-5111-22-62	RETIREMENT	37,925	39,276	40,606	41,979	43,396
60-5112-22-62	FICA	23,473	24,309	25,133	25,982	26,859
60-5116-22-62	HEALTH/LIFE INSURANCE	50,190	52,700	55,334	58,101	61,006
60-5118-22-62	WORKER COMPENSATION	5,308	4,400	4,400	4,400	4,400
60-5121-22-62	OTHER PAYROLL EXPENSE	260	760	760	760	760
	<b>SUBTOTAL SALARIES AND BENEFITS</b>	<b>423,732</b>	<b>438,452</b>	<b>454,005</b>	<b>470,101</b>	<b>486,762</b>
60-5201-22-62	OFFICE SUPPLIES	500	500	550	550	550
60-5206-22-62	FUELS OILS LUBRICANTS	15,000	21,000	21,000	22,000	22,000
60-5207-22-62	SMALL TOOLS AND INSTRUMENTS	1,500	1,500	1,500	1,700	1,700
60-5209-22-62	CHEMICAL & MEDICAL SUPPLIES	500	550	550	550	550
60-5221-22-62	SAFETY SUPPLIES	2,500	2,525	2,550	2,576	2,602
60-5299-22-62	MISCELLANEOUS SUPPLIES	600	600	600	600	700
	<b>SUBTOTAL SUPPLIES</b>	<b>20,600</b>	<b>26,675</b>	<b>26,750</b>	<b>27,976</b>	<b>28,102</b>
60-5304-22-62	MACHINERY & EQUIPMENT MAINT.	25,000	26,000	26,000	26,000	26,000
60-5305-22-62	VEHICLE MAINTENANCE	11,000	12,000	12,000	12,500	12,500
60-5307-22-62	WATER/SEWER PLANT MAINTENANCE	9,500	10,000	10,000	10,000	10,500
60-5308-22-62	WATER/SEWER MAINS MAINTENANCE	35,000	36,000	36,000	37,000	37,000
60-5310-22-62	STREETS ROAD & BRIDGE MAINT.	19,000	20,000	21,000	21,000	21,000
60-5399-22-62	MISCELLANEOUS MAINTENANCE	3,328	200	200	200	200
	<b>SUBTOTAL MAINTENANCE</b>	<b>102,828</b>	<b>104,200</b>	<b>105,200</b>	<b>106,700</b>	<b>107,200</b>
60-5401-22-62	COMMUNICATIONS	3,600	2,700	2,760	2,821	2,883
60-5403-22-62	GENERAL INSURANCE	6,510	6,510	6,510	6,510	6,510
60-5404-22-62	PROFESSIONAL FEES	1,500	1,500	1,600	1,600	1,600
60-5405-22-62	ADVERTISING	2,000	1,000	1,000	1,000	1,000
60-5406-22-62	TRAINING	1,500	1,500	1,500	1,800	1,800
60-5408-22-62	ELECTRIC UTILITY SERVICE	181	183	185	186	188
60-5409-22-62	CONTRACTUAL SERVICES	0	2,000	2,000	2,000	2,000
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
	<b>SUBTOTAL SERVICES</b>	<b>20,691</b>	<b>21,293</b>	<b>21,554</b>	<b>21,917</b>	<b>21,981</b>
60-5504-22-62	MACHINERY & EQUIPMENT	0	0	0	0	10,000
60-5508-22-62	OFFICE MACHINERY & EQUIPMENT	0	2,000	0	2,000	0
	<b>SUBTOTAL MINOR EQUIPMENT</b>	<b>0</b>	<b>2,000</b>	<b>0</b>	<b>2,000</b>	<b>10,000</b>
60-6504-22-62	MACHINERY & EQUIPMENT	0	140,000	35,000	0	375,000
60-6505-22-62	VEHICLE	0	0	40,000	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	308,000	524,113	38,000	68,000	38,000
60-6510-22-62	ROADS & BRIDGES	0	0	0	0	0

SUBTOTAL CAPITAL	308,000	664,113	113,000	68,000	413,000
WASTEWATER COLLECTION	875,851	1,256,733	720,509	696,694	1,067,045

**CITY OF GAINESVILLE**  
**FIVE-YEAR BUDGET 2022-2026**  
**WATER & SEWER FUND WASTEWATER TREATMENT PLANT**

<b>ACCOUNT NUMBER</b>	<b>DESCRIPTION</b>	<b>2021-22 BUDGET</b>	<b>2022-23 BUDGET</b>	<b>2023-24 BUDGET</b>	<b>2024-25 BUDGET</b>	<b>2025-26 BUDGET</b>
60-5101-22-63	SALARIES	242,755	250,766	259,041	267,590	276,420
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	600	1,200	1,800	2,400	3,000
60-5111-22-63	RETIREMENT	33,967	35,137	36,344	37,588	38,870
60-5112-22-63	FICA	21,023	21,748	22,494	23,264	24,058
60-5116-22-63	HEALTH/LIFE INSURANCE	43,020	45,171	47,430	49,801	52,291
60-5118-22-63	WORKER COMPENSATION	4,754	6,800	6,800	6,800	6,800
60-5119-22-63	OTHER PAYROLL EXPENSE	5,460	5,460	5,460	5,460	5,460
	<b>SUBTOTAL SALARIES AND BENEFITS</b>	<b>377,579</b>	<b>393,140</b>	<b>407,114</b>	<b>421,563</b>	<b>436,505</b>
60-5201-22-63	OFFICE SUPPLIES	1,400	1,400	1,450	1,450	1,450
60-5202-22-63	POSTAGE	200	200	200	200	200
60-5206-22-63	FUELS OILS LUBRICANTS	6,800	8,000	9,000	10,000	10,000
60-5207-22-63	SMALL TOOLS AND INSTRUMENTS	1,000	1,000	1,200	1,200	1,200
60-5208-22-63	CLEANING SUPPLIES	2,600	2,600	2,600	2,700	2,700
60-5209-22-63	CHEMICAL & MEDICAL SUPPLIES	20,000	23,000	23,000	23,000	23,000
60-5212-22-63	BOTANICAL & AGRICULTURAL	900	900	900	1,000	1,000
60-5221-22-63	SAFETY SUPPLIES	2,200	2,300	2,400	2,400	2,400
60-5223-22-63	LABORATORY SUPPLIES	15,948	16,000	16,000	16,500	16,500
60-5226-22-63	ELECTRICAL SUPPLIES	2,800	2,800	2,800	2,900	2,900
60-5299-22-63	MISCELLANEOUS SUPPLIES	950	900	900	900	900
	<b>SUBTOTAL SUPPLIES</b>	<b>54,798</b>	<b>59,100</b>	<b>60,450</b>	<b>62,250</b>	<b>62,250</b>
60-5302-22-63	BUILDING MAINTENANCE	8,000	8,000	8,000	8,000	8,000
60-5304-22-63	MACHINERY & EQUIPMENT MAINT.	16,000	17,000	18,000	18,000	18,000
60-5305-22-63	VEHICLE MAINTENANCE	3,800	3,500	3,500	4,000	4,000
60-5306-22-63	INSTRUMENT MAINTENANCE	10,130	1,500	1,500	1,500	1,500
60-5307-22-63	WATER/SEWER PLANT MAINTENANCE	45,000	50,000	50,000	50,000	50,000
60-5310-22-63	STREETS,ROAD & BRIDGE MAINT.	2,000	2,000	2,000	3,000	3,000
60-5315-22-63	SIDEWALKS CURB & GUTTER MAINT	1,500	1,500	1,500	1,500	1,500
	<b>SUBTOTAL MAINTENANCE</b>	<b>86,430</b>	<b>83,500</b>	<b>84,500</b>	<b>86,000</b>	<b>86,000</b>
60-5401-22-63	COMMUNICATIONS	1,800	1,818	1,836	1,855	1,873
60-5403-22-63	GENERAL INSURANCE	34,125	34,125	34,125	34,125	34,125
60-5404-22-63	PROFESSIONAL FEES	19,500	15,000	15,000	28,000	15,000
60-5406-22-63	TRAINING	3,000	3,000	3,000	3,000	3,000
60-5408-22-63	ELECTRIC UTILITY SERVICE	102,010	103,030	104,060	105,101	106,152
60-5409-22-63	CONTRACTUAL SERVICES	40,000	40,000	40,000	42,000	42,000
60-5411-22-63	MACHINERY AND EQUIPMENT RENTAL	18,000	20,000	20,000	20,000	21,000
60-5417-22-63	INSPECTION AND PERMIT FEES	25,940	26,199	26,461	26,726	26,993
60-5439-22-63	BIO-MONITORING---WWTP	5,200	5,000	5,000	5,500	5,500
60-5441-22-63	SOLID WASTE UTILITY SERVICE	20,000	20,700	20,700	21,735	21,735
60-5442-22-63	WATER/SEWER UTILITY SERVICE	4,500	4,669	4,669	4,669	4,669
60-5446-22-63	STORM WATER UTILITY FEES	46	46	46	46	46
60-5455-22-63	UNIFORM PURCHASE/RENTAL	4,000	3,375	3,375	3,375	3,375

60-5460-22-63	OFFICE EQUIPMENT RENTAL	1,800	1,800	1,850	1,900	1,900
60-5499-22-63	MISCELLANEOUS SERVICES	5,328	2,500	2,500	3,000	3,000
	<b>SUBTOTAL SERVICES</b>	<b>285,249</b>	<b>281,262</b>	<b>282,623</b>	<b>301,031</b>	<b>290,368</b>
60-5504-22-63	MACHINERY & EQUIPMENT	0	0	0	0	0
60-5508-22-63	OFFICE MACHINERY & EQUIPMENT	0	0	0	0	0
	<b>SUBTOTAL MINOR EQUIPMENT</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
60-6504-22-63	MACHINERY & EQUIPMENT	0	40,000	0	0	0
60-6505-22-63	VEHICLES	0	34,000	0	0	0
60-6507-22-63	IMPROVEMENTS OTHER THAN BUILDINGS	1,854,057	1,626,000	83,000	25,000	0
	<b>SUBTOTAL CAPITAL</b>	<b>1,854,057</b>	<b>1,700,000</b>	<b>83,000</b>	<b>25,000</b>	<b>0</b>
	<b>WWTP OPERATIONS</b>	<b>2,658,113</b>	<b>2,517,002</b>	<b>917,686</b>	<b>895,844</b>	<b>875,123</b>

CITY OF GAINESVILLE  
FIVE-YEAR BUDGET 2022-2026

WATER & SEWER FUND NON-DEPARTMENTAL

ACCOUNT NUMBER	DESCRIPTION	2021-22 BUDGET	2022-23 BUDGET	2023-24 BUDGET	2024-25 BUDGET	2025-26 BUDGET
60-5499-50-99	MISCELLANEOUS SERVICES	3,000	3,000	3,000	3,000	3,000
60-5701-50-99	TRANSFER TO GENERAL FUND	882,933	882,933	925,314	925,314	925,314
60-5701-50-99	TRANSFER-GENERAL FUND-STREET	421,538	421,538	479,594	479,594	479,594
60-5787-50-99	GTUA 2013 REFUNDING BONDS	180,250	0	0	0	0
60-5788-50-99	CONTRACT ADMINISTRATION	32,500	32,500	32,500	32,500	32,500
60-5789-50-99	GTUA CONT REV BOND-SERIES 2012	64,996	64,528	68,956	68,272	67,546
60-5790-50-99	GTUA-MOSS TREAT/DIST BONDS 2011	296,572	296,908	296,876	296,754	296,044
60-5791-50-99	GTUA CONT REV BOND-SERIES 2011-A	153,576	151,018	148,282	150,460	152,296
60-5792-50-99	GTUA-TEXOMA WATER RIGHTS PRO.	290,007	291,049	292,720	293,981	294,851
	Subtotal Transfers	2,325,372	2,143,474	2,247,242	2,249,875	2,251,145
60-5454-99-99	2020 GO REFUNDING	80,790	81,335	81,867	81,092	81,611
60-5473-99-99	2012 CO SUMP	29,600	29,739	29,688	29,732	29,872
60-5474-99-99	2013 CERTIFICATES OF OBLIGATION	395,325	394,125	394,369	391,187	392,800
60-5476-99-99	2015 CERTIFICATES OF OBLIGATION	652,188	656,063	653,813	655,906	652,706
60-5477-99-99	2016 GO REFUNDING AND SUMP	171,755	118,111	117,950	118,142	119,002
60-5478-99-99	2014 GO	121,185	121,689	122,049	122,265	122,337
60-5481-99-99	2017 REFUNDING	122,685	120,632	121,889	121,429	122,592
60-????-99-99	2023 CO	0	0	493,569	491,125	491,125
60-5499-99-99	MISCELLANEOUS SERVICES	7,000	7,000	7,000	7,000	7,000
	Subtotal OBLIGATIONS	1,580,528	1,528,694	2,022,195	2,017,877	2,019,045
	NON-DEPARTMENTAL	3,905,900	3,672,168	4,269,437	4,267,752	4,270,190

CITY OF GAINESVILLE  
 BUDGET 2022-2026  
 SOLID WASTE FUND SUMMARY

	2021-22	2022-23	2023-24	2024-25	2025-26
	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET
BEGINNING BALANCE OCTOBER 1	4,357,310	4,386,745	4,431,589	4,542,882	4,234,348
REVENUES	4,534,966	4,586,357	4,815,437	4,815,437	4,815,437
<b>TOTAL FUNDS AVAILABLE</b>	<b>8,892,276</b>	<b>8,973,102</b>	<b>9,247,025</b>	<b>9,358,319</b>	<b>9,049,785</b>
<b>EXPENDITURES</b>					
RESIDENTIAL	603,510	619,764	953,460	657,320	674,013
LANDFILL/DISPOSAL	1,580,014	1,870,277	1,563,099	1,574,507	1,601,759
COM'L/MULTIFAMILY	793,343	598,076	681,084	937,195	642,821
TRANSFER STATION	198,382	198,342	203,800	652,010	323,777
NON-DEPT'L	1,330,282	1,255,054	1,302,700	1,302,939	1,303,262
<b>TOTAL EXPENDITURES</b>	<b>4,505,531</b>	<b>4,541,513</b>	<b>4,704,143</b>	<b>5,123,970</b>	<b>4,545,632</b>
ENDING BALANCE SEPTEMBER 30	4,386,745	4,431,589	4,542,882	4,234,348	4,504,153
INCREASE/DECREASE					
IN FUND BALANCE	29,435	44,844	111,293	(308,534)	269,805

**CITY OF GAINESVILLE  
FIVE-YEAR BUDGET 2022-2026  
SOLID WASTE FUND - REVENUES**

ACCOUNT NUMBER	DESCRIPTION	2021-22 BUDGET	2022-23 BUDGET	2023-24 BUDGET	2024-25 BUDGET	2025-26 BUDGET
68-4621-00-00	PENALTIES	15,000	18,000	18,000	18,000	18,000
68-4650-00-00	SOLID WASTE REV-RESIDENTAL	1,319,625	1,319,625	1,385,606	1,385,606	1,385,606
68-4651-00-00	SOLID WASTE REV-COM'L BAG/CART	134,550	134,550	141,278	141,278	141,278
68-4652-00-00	SOLID WASTE REV-MULTIFAMILY	45,540	45,540	47,817	47,817	47,817
68-4654-00-00	S/W ROLL-OFF/COMPACTOR RENT	98,325	100,000	105,000	105,000	105,000
68-4655-00-00	S/W ROLL-OFF COMPACTOR DEL FEE	8,500	9,000	9,450	9,450	9,450
68-4656-00-00	S/W ROLL-OFF/COMPACTOR PU FEES	1,000,000	1,000,000	1,050,000	1,050,000	1,050,000
68-4660-00-00	TRANSFER STATION	258,750	287,000	301,350	301,350	301,350
68-4661-00-00	SMALL CONTAINER XPU & DEL FEES	1,656,000	1,656,000	1,738,800	1,738,800	1,738,800
68-4662-00-00	CARDBOARD COLLECTION FEES	29,886	29,886	31,380	31,380	31,380
68-4663-00-00	UHA PICKUP REVENUES	500	500	500	500	500
68-4665-00-00	TRASH BAG SALES REVENUE	50	16	16	16	16
68-4699-00-00	UB CREDIT ADJUSTMENT CLEARING	(38,760)	(38,760)	(38,760)	(38,760)	(38,760)
	<b>SUBTOTAL COLLECTION/DISPOSAL FEES</b>	<b>4,527,966</b>	<b>4,561,357</b>	<b>4,790,437</b>	<b>4,790,437</b>	<b>4,790,437</b>
68-4701-00-00	INTEREST REVENUE	2,000	20,000	20,000	20,000	20,000
68-4709-00-00	MISCELLANEOUS REVENUE	5,000	5,000	5,000	5,000	5,000
68-4798-00-00	RECYCLING REVENUES	0	0	0	0	0
	<b>SUBTOTAL OTHER REVENUES</b>	<b>7,000</b>	<b>25,000</b>	<b>25,000</b>	<b>25,000</b>	<b>25,000</b>
	<b>TOTAL REVENUES</b>	<b>4,534,966</b>	<b>4,586,357</b>	<b>4,815,437</b>	<b>4,815,437</b>	<b>4,815,437</b>

CITY OF GAINESVILLE  
 BUDGET 2022-2026  
 SOLID WASTE FUND SUMMARY BY DIVISION

DIVISION	2021-22	2022-23	2023-24	2024-25	2025-26
	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET
RESIDENTIAL	603,510	619,764	953,460	657,320	674,013
LANDFILL/DISPOSAL	1,580,014	1,870,277	1,563,099	1,574,507	1,601,759
COM'L/MULTIFAMILY	793,343	598,076	681,084	937,195	642,821
TRANSFER STATION	198,382	198,342	203,800	652,010	323,777
NON-DEPT'L	1,330,282	1,255,054	1,302,700	1,302,939	1,303,262
TOTAL	4,505,531	4,541,513	4,704,143	5,123,970	4,545,632

**CITY OF GAINESVILLE**  
**BUDGET 2022-2026**  
**SOLID WASTE FUND SUMMARY BY CATEGORY**

CATEGORY	2021-22	2022-23	2023-24	2024-25	2025-26
	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET
SALARIES AND BENEFITS	1,060,995	1,098,438	1,136,442	1,175,770	1,216,472
SUPPLIES	194,500	210,800	211,400	213,850	216,100
MAINTENANCE	225,300	250,300	251,950	258,850	264,850
SERVICES	1,415,270	1,353,921	1,356,652	1,358,561	1,378,948
MINOR EQUIPMENT/PROJ.	0	0	0	0	0
CAPITAL	279,184	373,000	445,000	814,000	166,000
NON-DEPARTMENTAL	1,330,282	1,255,054	1,302,700	1,302,939	1,303,262
TOTAL	4,505,531	4,541,513	4,704,143	5,123,970	4,545,632

**CITY OF GAINESVILLE**  
**FIVE-YEAR BUDGET 2022-2026**  
**SOLID WASTE FUND RESIDENTIAL COLLECTIONS**

ACCOUNT NUMBER	DESCRIPTION	2021-22	2022-23	2023-24	2024-25	2025-26
		BUDGET	BUDGET	BUDGET	BUDGET	BUDGET
68-5101-23-33	SALARIES	305,202	315,274	325,678	336,425	347,527
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	3,900	4,230	4,560	4,890	5,220
68-5111-23-33	RETIREMENT	39,720	41,045	42,411	43,822	45,278
68-5112-23-33	FICA	24,584	25,404	26,250	27,123	28,024
68-5116-23-33	HEALTH/LIFE INSURANCE	43,046	45,198	47,458	49,831	52,323
68-5118-23-33	WORKER COMPENSATION	8,725	8,725	8,725	8,725	8,725
68-5119-23-33	OTHER PAYROLL EXPENSE	2,760	2,760	2,760	2,760	2,760
	<b>SUBTOTAL SALARIES AND BENEFITS</b>	<b>437,437</b>	<b>452,449</b>	<b>467,980</b>	<b>484,048</b>	<b>500,674</b>
68-5201-23-33	OFFICE SUPPLIES	3,000	3,000	3,000	3,200	3,200
68-5202-23-33	POSTAGE	500	500	500	600	600
68-5204-23-33	BIND PRTING & REPRODUCTION	2,000	2,000	2,000	2,000	2,000
68-5206-23-33	FUELS OILS LUBRICANTS	40,000	47,000	47,000	47,000	47,000
68-5299-23-33	MISCELLANEOUS SUPPLIES	3,500	3,500	4,000	4,000	4,000
	<b>SUBTOTAL SUPPLIES</b>	<b>49,000</b>	<b>56,000</b>	<b>56,500</b>	<b>56,800</b>	<b>56,800</b>
68-5302-23-33	BUILDING MAINTENANCE	5,000	1,500	2,000	2,000	2,000
68-5304-23-33	MACHINERY & EQUIPMENT MAINT.	26,000	52,000	52,000	55,000	55,000
68-5305-23-33	VEHICLE MAINTENANCE	1,500	1,600	1,600	1,600	1,600
68-5309-23-33	OFFICE EQUIPMENT MAINTENANCE	1,200	1,200	1,300	1,300	1,300
68-5319-23-23	SOFTWARE MAINTENANCE	17,000	17,000	17,000	17,000	17,000
	<b>SUBTOTAL MAINTENANCE</b>	<b>50,700</b>	<b>73,300</b>	<b>73,900</b>	<b>76,900</b>	<b>76,900</b>
68-5401-23-33	COMMUNICATIONS	6,500	6,565	6,631	6,697	6,764
68-5402-23-33	DUES & SUBSCRIPTIONS	250	250	250	275	275
68-5403-23-33	GENERAL INSURANCE	6,033	12,700	12,700	12,700	12,700
68-5404-23-33	PROFESSIONAL FEES	3,000	1,000	1,000	1,000	1,000
68-5405-23-33	ADVERTISING	2,500	2,500	2,500	2,600	2,600
68-5406-23-33	TRAINING	1,000	1,000	1,000	1,000	1,000
68-5409-23-33	CONTRACTUAL SERVICES	0	7,000	7,000	8,000	8,000
685411-23-33	EQUIPMENT RENTAL	30,000	0	0	0	0
68-5440-23-33	NATURAL GAS UTILITY SERVICE	3,570	2,500	2,500	2,500	2,500
68-5455-23-33	UNIFORM PURCHASE/RENTAL	2,220	2,500	2,500	2,600	2,600
68-5460-23-33	OFFICE EQUIPMENT RENTAL	1,000	600	600	700	700
68-5499-23-33	MISCELLANEOUS SERVICES	1,300	1,400	1,400	1,500	1,500
	<b>SUBTOTAL SERVICES</b>	<b>57,373</b>	<b>38,015</b>	<b>38,081</b>	<b>39,572</b>	<b>39,639</b>
68-5504-23-33	MACHINERY & EQUIPMENT	0	0	0	0	0
	<b>SUBTOTAL MINOR EQUIPMENT/PROJECTS</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
68-6504-23-33	MACHINE & EQUIPMENT	9,000	0	317,000	0	0
68-6505-23-33	MOTOR VEHICLES	0	0	0	0	0

68-6508-23-33	OFFICE MACHINERY AND EQUIPMENT	0	0	0	0	0
68-6515-23-33	CARTS	0	0	0	0	0
68-6519-23-33	REFUSE CONTAINERS	0	0	0	0	0
SUBTOTAL CAPITAL		9,000	0	317,000	0	0
RESIDENTIAL OPERATIONS		603,510	619,764	953,460	657,320	674,013

CITY OF GAINESVILLE  
 FIVE-YEAR BUDGET 2022-2026  
 SOLID WASTE FUND LANDFILL DISPOSAL LONG HAUL

ACCOUNT NUMBER	DESCRIPTION	2021-22	2022-23	2023-24	2024-25	2025-26
		BUDGET	BUDGET	BUDGET	BUDGET	BUDGET
68-5101-23-34	SALARIES	123,644	127,724	131,939	136,293	140,791
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	480	600	720	840	960
68-5111-23-34	RETIREMENT	16,368	16,921	17,491	18,080	18,689
68-5112-23-34	FICA	10,130	10,473	10,826	11,191	11,567
68-5116-23-34	HEALTH/LIFE INSURANCE	21,510	22,586	23,715	24,901	26,146
68-5118-23-34	WORKER COMPENSATION	4,132	4,000	4,000	4,000	4,000
	<b>SUBTOTAL SALARIES AND BENEFITS</b>	<b>184,564</b>	<b>190,877</b>	<b>197,548</b>	<b>204,454</b>	<b>211,603</b>
68-5201-23-34	OFFICE SUPPLIES	200	200	200	200	200
68-5206-23-34	FUELS OILS LUBRICANTS	49,000	53,000	53,000	54,000	54,000
68-5299-23-34	MISCELLANEOUS SUPPLIES	1,000	1,000	1,000	1,100	1,100
	<b>SUBTOTAL SUPPLIES</b>	<b>50,200</b>	<b>54,200</b>	<b>54,200</b>	<b>55,300</b>	<b>55,300</b>
68-5302-23-34	BUILDING MAINTENANCE	2,000	2,000	2,000	2,200	2,200
68-5304-23-34	MACHINERY & EQUIPMENT MAINT.	40,000	47,000	47,000	50,000	50,000
68-5305-23-34	VEHICLE MAINTENANCE	1,400	800	800	800	800
68-5399-23-34	MISCELLANEOUS MAINTENANCE	600	600	650	650	650
	<b>SUBTOTAL MAINTENANCE</b>	<b>44,000</b>	<b>50,400</b>	<b>50,450</b>	<b>53,650</b>	<b>53,650</b>
68-5401-23-34	COMMUNICATIONS	3,500	3,000	3,000	3,000	3,000
68-5403-23-34	GENERAL INSURANCE	15,000	15,000	15,000	15,000	15,000
68-5404-23-34	PROFESSIONAL FEES-PSA	500	500	500	500	500
68-5405-23-34	ADVERTISING	500	250	250	250	250
68-5406-23-34	TRAINING	1,000	700	700	800	800
68-5408-23-34	ELECTRIC UTILITY SERVICE	10,000	10,100	10,201	10,303	10,406
68-5409-23-34	CONTRACTUAL SERVICES	35,500	15,000	16,000	16,000	16,000
68-5455-23-34	UNIFORM PURCHASE/RENTAL	250	250	250	250	250
68-5470-23-34	LANDFILL TIPPING FEE	1,150,000	1,160,000	1,160,000	1,160,000	1,180,000
68-5499-23-34	MISCELLANEOUS SERVICES	85,000	55,000	55,000	55,000	55,000
	<b>SUBTOTAL SERVICES</b>	<b>1,301,250</b>	<b>1,259,800</b>	<b>1,260,901</b>	<b>1,261,103</b>	<b>1,281,206</b>
68-6501-23-34	LAND IMPROVEMENTS	0	0	0	0	0
68-6504-23-34	MACHINERY & EQUIPMENT	0	315,000	0	0	0
	<b>SUBTOTAL CAPITAL</b>	<b>0</b>	<b>315,000</b>	<b>0</b>	<b>0</b>	<b>0</b>
	<b>LANDFILL DISPOSAL/LONG HAUL</b>	<b>1,580,014</b>	<b>1,870,277</b>	<b>1,563,099</b>	<b>1,574,507</b>	<b>1,601,759</b>

**CITY OF GAINESVILLE**  
**FIVE-YEAR BUDGET 2022-2026**  
**SOLID WASTE FUND COMMERCIAL/MULTIFAMILY COLLECTIONS**

ACCOUNT NUMBER	DESCRIPTION	2021-22	2022-23	2023-24	2024-25	2025-26
		BUDGET	BUDGET	BUDGET	BUDGET	BUDGET
68-5101-23-37	SALARIES	212,231	219,235	226,469	233,943	241,663
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	1,920	2,220	2,520	2,820	3,120
68-5111-23-37	RETIREMENT	28,385	29,444	30,440	31,468	32,529
68-5112-23-37	FICA	17,568	18,224	18,840	19,477	20,133
68-5116-23-37	HEALTH/LIFE INSURANCE	35,850	37,643	39,525	41,501	43,576
68-5118-23-37	WORKER COMPENSATION	7,165	6,100	6,100	6,100	6,100
68-5119-23-37	OTHER PAYROLL EXPENSE	0	750	750	750	750
	<b>SUBTOTAL SALARIES AND BENEFITS</b>	<b>318,619</b>	<b>329,626</b>	<b>341,184</b>	<b>353,145</b>	<b>365,521</b>
68-5201-23-37	OFFICE SUPPLIES	500	500	500	550	550
68-5206-23-37	FUELS OILS LUBRICANTS	75,000	80,000	80,000	80,000	82,000
68-5299-23-37	MISCELLANEOUS SUPPLIES	1,500	1,750	1,750	1,750	2,000
	<b>SUBTOTAL SUPPLIES</b>	<b>77,000</b>	<b>82,250</b>	<b>82,250</b>	<b>82,300</b>	<b>84,550</b>
68-5304-23-37	MACHINERY & EQUIPMENT MAINT.	85,000	90,000	90,000	90,000	95,000
68-5305-23-37	VEHICLE MAINTENANCE	500	500	500	600	600
68-5319-23-37	SOFTWARE MAINTENANCE	13,000	9,000	9,000	9,000	9,000
68-5399-23-37	MISCELLANEOUS MAINTENANCE	1,000	1,000	1,000	1,000	1,000
	<b>SUBTOTAL MAINTENANCE</b>	<b>99,500</b>	<b>100,500</b>	<b>100,500</b>	<b>100,600</b>	<b>105,600</b>
68-5401-23-37	COMMUNICATIONS	3,100	3,600	3,600	3,600	3,600
68-5403-23-37	GENERAL INSURANCE	8,940	11,300	11,300	11,300	11,300
68-5404-23-37	PROFESSIONAL FEES	2,500	2,000	3,000	3,000	3,000
68-5406-23-37	TRAINING	3,000	500	700	700	700
68-5407-23-37	JUDGMENTS AND DAMAGES	1,000	1,000	1,000	1,000	1,000
68-5411-23-37	MACHINERY AND EQUIPMENT RENTAL	2,500	2,500	2,750	2,750	2,750
68-5455-23-37	UNIFORM PURCHASE/RENTAL	6,000	6,000	6,000	6,000	6,000
68-5499-23-37	MISCELLANEOUS SERVICES	1,000	800	800	800	800
	<b>SUBTOTAL SERVICES</b>	<b>28,040</b>	<b>27,700</b>	<b>29,150</b>	<b>29,150</b>	<b>29,150</b>
68-5515-23-37	CARTS	0	0	0	0	0
	<b>SUBTOTAL MINOR EQUIPMENT/PROJ</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
68-6504-23-37	MACHINERY & EQUIPMENT	212,303	0	70,000	314,000	0
68-6515-23-37	CARTS	18,287	18,000	18,000	18,000	18,000
68-6519-23-37	METAL REFUSE CONTAINERS	39,594	40,000	40,000	40,000	40,000
	<b>SUBTOTAL CAPITAL</b>	<b>270,184</b>	<b>58,000</b>	<b>128,000</b>	<b>372,000</b>	<b>58,000</b>
	<b>COMMERCIAL/MULTIFAMILY</b>	<b>793,343</b>	<b>598,076</b>	<b>681,084</b>	<b>937,195</b>	<b>642,821</b>

CITY OF GAINESVILLE  
 FIVE-YEAR BUDGET 2022-2026  
 SOLID WASTE FUND TRANSFER STATION

ACCOUNT NUMBER	DESCRIPTION	2021-22	2022-23	2023-24	2024-25	2025-26
		BUDGET	BUDGET	BUDGET	BUDGET	BUDGET
68-5101-23-38	SALARIES	78,026	80,601	83,261	86,008	88,847
68-5106-23-38	OVERTIME	5,000	5,165	5,335	5,512	5,693
68-5107-23-38	HOLIDAY PAY	540	558	576	595	615
68-5110-23-38	LONGEVITY	1,800	1,860	1,920	1,980	2,040
68-5111-23-38	RETIREMENT	10,644	10,992	11,352	11,723	12,106
68-5112-23-38	FICA	6,588	6,803	7,026	7,256	7,493
68-5116-23-38	HEALTH/LIFE INSURANCE	14,340	15,057	15,810	16,600	17,430
68-5118-23-38	WORKER COMPENSATION	2,687	3,700	3,700	3,700	3,700
68-5119-23-38	OTHER PAYROLL EXPENSE	750	750	750	750	750
	<b>SUBTOTAL SALARIES AND BENEFITS</b>	<b>120,375</b>	<b>125,486</b>	<b>129,730</b>	<b>134,124</b>	<b>138,674</b>
68-5201-23-38	OFFICE SUPPLIES	1,000	800	800	800	800
68-5202-23-38	POSTAGE	300	50	50	50	50
68-5206-23-38	FUELS OILS LUBRICANTS	15,000	16,000	16,000	17,000	17,000
68-5299-23-38	MISCELLANEOUS SUPPLIES	2,000	1,500	1,600	1,600	1,600
	<b>SUBTOTAL SUPPLIES</b>	<b>18,300</b>	<b>18,350</b>	<b>18,450</b>	<b>19,450</b>	<b>19,450</b>
68-5302-23-38	BUILDING MAINTENANCE	4,000	4,000	4,000	4,000	4,000
68-5304-23-38	MACHINERY & EQUIPMENT MAINT.	25,000	20,000	21,000	21,000	22,000
68-5305-23-38	VEHICLE MAINTENANCE	600	600	600	700	700
68-5399-23-38	MISCELLANEOUS MAINTENANCE	1,500	1,500	1,500	2,000	2,000
	<b>SUBTOTAL MAINTENANCE</b>	<b>31,100</b>	<b>26,100</b>	<b>27,100</b>	<b>27,700</b>	<b>28,700</b>
68-5401-23-38	COMMUNICATIONS	500	100	100	100	100
68-5403-23-38	GENERAL INSURANCE	3,780	4,200	4,200	4,200	4,200
68-5404-23-38	PROFESSIONAL FEES	1,000	500	500	600	600
68-5406-23-38	TRAINING	1,000	1,000	1,000	1,100	1,100
68-5408-23-38	ELECTRIC UTILITY SERVICE	1,620	1,636	1,653	1,669	1,686
68-5441-23-38	SOLID WASTE UTILITY SERVICE	1,957	1,957	2,055	2,055	2,055
68-5442-23-38	WATER/SEWER UTILITY SERVICE	3,000	3,113	3,113	3,113	3,113
68-5446-23-38	STORMWATER UTILITY FEES	13,000	12,900	12,900	12,900	12,900
68-5499-23-38	MISCELLANEOUS SERVICES	2,750	3,000	3,000	3,000	3,200
	<b>SUBTOTAL SERVICES</b>	<b>28,607</b>	<b>28,406</b>	<b>28,520</b>	<b>28,736</b>	<b>28,953</b>
68-6502-23-38	BUILDING	0	0	0	0	0
68-6504-23-38	MACHINERY & EQUIPMENT	0	0	0	442,000	108,000
68-6505-23-38	VEHICLE	0	0	0	0	0
68-6510-23-38	STREET, ROAD & BRIDGE	0	0	0	0	0
	<b>SUBTOTAL CAPITAL</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>442,000</b>	<b>108,000</b>
	<b>TRANSFER STATION</b>	<b>198,382</b>	<b>198,342</b>	<b>203,800</b>	<b>652,010</b>	<b>323,777</b>

CITY OF GAINESVILLE  
 FIVE-YEAR BUDGET 2022-2026  
 SOLID WASTE FUND NON-DEPARTMENTAL

ACCOUNT NUMBER	DESCRIPTION	2021-22	2022-23	2023-24	2024-25	2025-26
		BUDGET	BUDGET	BUDGET	BUDGET	BUDGET
68-5701-50-99	TRANSFER TO GENERAL FUND	765,131	765,131	801,857	801,857	801,857
68-5701-50-99	TRANSFER-GENERAL FUND FRAN	223,805	223,803	234,993	234,993	234,993
	SUBTOTAL TRANSFERS OUT	988,936	988,934	1,036,850	1,036,850	1,036,850
68-5477-99-99	2016 GO REFUNDING	107,413	31,865	31,411	31,603	32,018
68-5482-99-99	2018 CO	233,933	234,255	234,439	234,485	234,394
	SUBTOTAL OTHER	341,346	266,120	265,850	266,089	266,412
	SOLID WASTE NON-DEPARTMENTAL	1,330,282	1,255,054	1,302,700	1,302,939	1,303,262

CITY OF GAINESVILLE  
 FIVE-YEAR BUDGET 2022 - 2026  
 STORMWATER UTILITY FUND SUMMARY

	2021-22	2022-23	2023-24	2024-25	2025-26
	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET
BEGINNING BALANCE OCTOBER 1	13,316,514	13,384,700	13,439,238	13,403,874	13,454,989
REVENUES	1,334,523	1,343,783	1,344,617	1,344,119	1,345,873
<b>TOTAL FUNDS AVAILABLE</b>	<b>14,651,037</b>	<b>14,728,483</b>	<b>14,783,855</b>	<b>14,747,994</b>	<b>14,800,862</b>
EXPENDITURES					
OPERATIONS	342,889	401,963	478,064	424,363	441,963
NON-DEPARTMENTAL	923,448	887,282	901,916	868,642	872,905
<b>TOTAL EXPENDITURES</b>	<b>1,266,337</b>	<b>1,289,245</b>	<b>1,379,981</b>	<b>1,293,005</b>	<b>1,314,869</b>
ENDING BALANCE SEPTEMBER 30	13,384,700	13,439,238	13,403,874	13,454,989	13,485,993
INCREASE(DECREASE)					
IN FUND BALANCE	68,186	54,538	(35,364)	51,114	31,005

CITY OF GAINESVILLE  
 FIVE-YEAR BUDGET 2022-2026  
 STORMWATER UTILITY FUND REVENUES

ACCOUNT NUMBER	DESCRIPTION	2021-22	2022-23	2023-24	2024-25	2025-26
		BUDGET	BUDGET	BUDGET	BUDGET	BUDGET
67-4630-00-00	RESIDENTIAL STORMWTR REVENUE	232,000	232,000	232,000	232,000	232,000
67-4631-00-00	COMMERCIAL STORMWTR REVENUE	680,000	680,000	680,000	680,000	680,000
67-4632-00-00	MULTIFAMILY STORMWTR REVENUE	51,000	51,000	51,000	51,000	51,000
67-4699-00-00	UB CREDIT ADJUSTMENT CLEARING	(15,000)	(15,000)	(15,000)	(15,000)	(15,000)
	<b>SUBTOTAL UTILITY REVENUES</b>	<b>948,000</b>	<b>948,000</b>	<b>948,000</b>	<b>948,000</b>	<b>948,000</b>
67-4701-00-00	INTEREST REVENUE	1,000	8,500	8,500	8,500	8,500
67-4930-00-00	TRANSFER FROM DEBT SERVICE FUND	385,523	387,283	388,117	387,619	389,373
	<b>SUBTOTAL OTHER REVENUES</b>	<b>386,523</b>	<b>395,783</b>	<b>396,617</b>	<b>396,119</b>	<b>397,873</b>
	<b>TOTAL STORMWATER FUND REVENUES</b>	<b>1,334,523</b>	<b>1,343,783</b>	<b>1,344,617</b>	<b>1,344,119</b>	<b>1,345,873</b>

**CITY OF GAINESVILLE**  
**FIVE-YEAR BUDGET 2022-2026**  
**STORMWATER FUND BY CATEGORY**

Category	2021-22 BUDGET	2022-23 BUDGET	2023-24 BUDGET	2024-25 BUDGET	2025-26 BUDGET
SALARIES AND BENEFITS	113,875	117,563	121,764	126,113	130,613
SUPPLIES	3,350	4,400	4,500	4,550	4,550
MAINTENANCE	19,400	20,500	20,600	21,600	21,700
SERVICES	31,264	45,500	46,200	47,100	47,100
MINOR EQUIPMENT	0	0	0	0	0
CAPITAL	175,000	214,000	285,000	225,000	238,000
NON-DEPARTMENTAL	923,448	887,282	901,916	868,642	872,905
TOTAL	1,266,337	1,289,245	1,379,981	1,293,005	1,314,869

**CITY OF GAINESVILLE  
FIVE-YEAR BUDGET 2022-2026  
STORMWATER UTILITY FUND**

ACCOUNT NUMBER	DESCRIPTION	2021-22 BUDGET	2022-23 BUDGET	2023-24 BUDGET	2024-25 BUDGET	2025-26 BUDGET
67-5101-16-36	SALARIES	78,093	80,670	83,332	86,082	88,923
67-5106-16-36	OVERTIME	2,500	2,583	2,668	2,756	2,847
	HOLIDAY PAY	189	195	202	208	215
67-5110-16-36	LONGEVITY	180	300	420	540	660
67-5111-16-36	RETIREMENT	10,007	10,351	10,706	11,073	11,451
67-5112-16-36	FICA	6,194	6,407	6,627	6,853	7,087
67-5116-16-36	HEALTH/LIFE INSURANCE	14,340	15,057	15,810	16,600	17,430
67-5118-16-36	WORKER'S COMP	2,372	2,000	2,000	2,000	2,000
	<b>SUBTOTAL SALARIES AND BENEFITS</b>	<b>113,875</b>	<b>117,563</b>	<b>121,764</b>	<b>126,113</b>	<b>130,613</b>
67-5201-16-36	OFFICE SUPPLIES	800	800	900	900	900
67-5207-16-36	SMALL TOOLS & EQUIPMENTS	800	900	900	900	900
67-5209-16-36	CHEMICAL AND MEDICAL SUPPLIES	500	900	900	900	900
67-5221-16-36	SAFETY SUPPLIES	750	900	900	900	900
67-5299-16-36	MISCELLANEOUS SUPPLIES	500	900	900	950	950
	<b>SUBTOTAL SUPPLIES</b>	<b>3,350</b>	<b>4,400</b>	<b>4,500</b>	<b>4,550</b>	<b>4,550</b>
67-5304-16-36	MAINTENANCE MACHINERY/EQUIPT.	2,400	2,400	2,500	2,500	2,500
67-5305-16-36	VEHICLE MAINTENANCE	1,000	1,100	1,100	1,100	1,200
67-5320-16-36	STORMWATER DRAINAGEWAY MAINT.	16,000	17,000	17,000	18,000	18,000
	<b>SUBTOTAL MAINTENANCE</b>	<b>19,400</b>	<b>20,500</b>	<b>20,600</b>	<b>21,600</b>	<b>21,700</b>
67-5403-16-36	GENERAL INSURANCE	6,064	7,000	7,000	7,000	7,000
67-5404-16-36	PROFESSIONAL FEES	5,500	5,500	6,000	6,000	6,000
67-5406-16-36	TRAINING	500	500	700	700	700
68-5409-23-33	CONTRACTUAL SERVICES	14,000	27,000	27,000	27,000	27,000
67-5455-16-36	UNIFORM PURCHASE/RENTAL	1,000	1,000	1,000	1,400	1,400
67-5499-16-36	MISCELLANEOUS SERVICES	4,200	4,500	4,500	5,000	5,000
	<b>SUBTOTAL SERVICES</b>	<b>31,264</b>	<b>45,500</b>	<b>46,200</b>	<b>47,100</b>	<b>47,100</b>
67-6504-16-36	MACHINERY & EQUIPMENT	125,000	112,000	255,000	125,000	86,000
67-6505-16-36	VEHICLE	0	52,000	0	0	52,000
67-6520-16-36	STORMWATER DRAINAGEWAY IMPROVE	50,000	50,000	30,000	100,000	100,000
	<b>SUBTOTAL CAPITAL</b>	<b>175,000</b>	<b>214,000</b>	<b>285,000</b>	<b>225,000</b>	<b>238,000</b>
	<b>STORMWATER OPERATIONS</b>	<b>342,889</b>	<b>401,963</b>	<b>478,064</b>	<b>424,363</b>	<b>441,963</b>

**CITY OF GAINESVILLE**  
**FIVE-YEAR BUDGET 2022-2026**  
**STORMWATER UTILITY FUND NON-DEPARTMENTAL**

ACCOUNT NUMBER	DESCRIPTION	2021-22 BUDGET	2022-23 BUDGET	2023-24 BUDGET	2024-25 BUDGET	2025-26 BUDGET
67-5701-16-36	TRANSFER TO GENERAL FUND	208,201	218,195	228,668	228,668	228,668
67-5730-50-99	TRANSFER TO DEBT SERVICES	151,465	148,931	150,483	149,915	151,350
	<b>TOTAL TRANSFERS OUT</b>	<b>359,666</b>	<b>367,126</b>	<b>379,151</b>	<b>378,583</b>	<b>380,018</b>
67-5469-99-99	2020 GO REFUNDING	90,112	90,720	91,313	90,449	91,028
67-5472-99-99	2012 REFUNDING GO's	23,780	23,226	24,308	0	0
67-5473-99-99	2012 CO	108,535	109,044	108,858	109,016	109,531
67-5477-99-99	2016 GO REFUNDING	164,248	121,267	121,183	113,691	114,493
67-5478-99-99	2014 GO	84,156	84,506	84,756	84,906	84,956
67-5810-99-99	2017 REFFUNDING GO	92,950	91,394	92,347	91,998	92,879
	<b>Subtotal Debt Service</b>	<b>563,781</b>	<b>520,156</b>	<b>522,765</b>	<b>490,059</b>	<b>492,887</b>
	<b>TOTAL NON-DEPARTMENTAL</b>	<b>923,448</b>	<b>887,282</b>	<b>901,916</b>	<b>868,642</b>	<b>872,905</b>

**CITY OF GAINESVILLE**  
**Five-Year BUDGET 2022-2026**  
**I & S FUND**

ACCOUNT NUMBER	DESCRIPTION	2021-22 BUDGET	2022-23 BUDGET	2023-24 BUDGET	2024-25 BUDGET	2025-26 BUDGET
	BEGINNING BALANCE OCTOBER 1	1,560,584	1,505,262	1,505,261	1,505,262	1,505,262
<b>REVENUES</b>						
30-4001-00-00	CURRENT TAXES RESOLVED	2,128,727	2,268,642	2,329,325	2,534,427	2,601,586
30-4002-00-00	DELINQUENT TAXES RESOLVED	23,383	24,083	22,931	22,290	23,673
30-4003-00-00	PENALTY AND INTEREST	19,000	19,000	19,000	19,000	19,000
	Subtotal Tax Revenues	2,171,110	2,311,725	2,371,256	2,575,717	2,644,259
30-4701-00-00	INTEREST REVENUE	1,500	27,000	27,000	27,000	27,000
30-4715-00-00	DEVELOPMENT FEE-CEMETARY-DIV27	18,000	18,000	18,000	18,000	18,000
	Subtotal Other Revenues	19,500	45,000	45,000	45,000	45,000
30-4967-00-00	TRANSFER FROM STORMWATER	151,465	148,931	150,483	149,915	151,350
	Subtotal Transfers In	151,465	148,931	150,483	149,915	151,350
	<b>TOTAL REVENUES</b>	<b>2,342,075</b>	<b>2,505,656</b>	<b>2,566,739</b>	<b>2,770,632</b>	<b>2,840,609</b>
	<b>TOTAL FUNDS AVAILABLE</b>	<b>3,902,659</b>	<b>4,010,917</b>	<b>4,072,001</b>	<b>4,275,894</b>	<b>4,345,871</b>
<b>EXPENDITURES</b>						
30-5404-13-10	PROFESSIONAL FEES	12,500	12,500	12,500	12,500	12,500
30-5454-13-10	2020 GENERAL OBLIGATION REFUNDING	139,829	140,772	141,692	140,351	141,250
30-5472-13-10	2012 REFUNDING GO'S	110,270	107,699	112,717	0	0
30-5473-13-10	2012 CERT. OF OBLIGATION	59,201	59,478	59,377	59,463	59,744
30-5477-13-10	2014 GENERAL OBLIGATION BONDS	131,284	131,830	132,220	132,454	132,532
30-5477-13-10	2016 GO & PARTIAL REFUNDING 2007	666,825	305,026	303,108	304,119	307,009
30-5481-13-10	2017 REFUNDING GO'S	151,465	148,931	150,483	149,915	151,350
30-5482-13-10	2018 CERT. OF OBLIGATION	274,507	274,885	275,101	275,155	275,047
30-????-13-10	2022 CERT. OF OBLIGATION	0	483,625	536,875	592,000	585,375
30-????-13-10	2024 CERT. OF OBLIGATION	0	0	0	121,625	189,625
30-????-13-10	Tax Note	0	0	0	141,308	141,308
30-5499-13-10	MISCELLANEOUS SERVICES	119,663	119,663	119,663	119,663	119,663
	Subtotal Debt Service	1,665,543	1,784,408	1,843,736	2,048,553	2,115,403
30-5723-50-99	GOLF 2016 REFUND	6,918	2,052	2,023	2,036	2,062
30-5760-50-99	UTILITY FUND 2020CO/2012CO/2014GO/2016	326,673	328,133	329,137	328,676	329,972
30-5761-50-99	AIRPORT FUND 2016 REFUND	12,741	3,780	3,726	3,749	3,798
30-5767-50-99	STORMWATER FUND 2020/2012/2014 CO/201	385,523	387,283	388,117	387,619	389,373
	Subtotal Transfers Out	731,855	721,248	723,003	722,079	725,206
	<b>TOTAL EXPENDITURES</b>	<b>2,397,398</b>	<b>2,505,656</b>	<b>2,566,739</b>	<b>2,770,632</b>	<b>2,840,609</b>
	ENDING BALANCE SEPTEMBER 30	1,505,262	1,505,261	1,505,262	1,505,262	1,505,262
	INCREASE/DECREASE	(55,322)	(0)	0	0	0

**CITY OF GAINESVILLE  
 FIVE-YEAR BUDGET 2022 - 2026  
 AIRPORT FUND SUMMARY**

	<b>2021-22</b>	<b>2022-23</b>	<b>2023-24</b>	<b>2024-25</b>	<b>2025-26</b>
	<b>BUDGET</b>	<b>BUDGET</b>	<b>BUDGET</b>	<b>BUDGET</b>	<b>BUDGET</b>
BEGINNING BALANCE OCTOBER 1	2,848,732	2,857,500	2,860,374	2,887,858	2,872,434
REVENUES	1,204,901	1,199,567	1,222,464	1,206,345	1,166,395
<b>TOTAL FUNDS AVAILABLE</b>	<b>4,053,633</b>	<b>4,057,067</b>	<b>4,082,838</b>	<b>4,094,204</b>	<b>4,038,829</b>
EXPENDITURES					
OPERATIONS	1,171,392	1,180,913	1,179,254	1,206,021	1,131,838
NON-DEPARTMENTAL	24,741	15,780	15,726	15,749	15,798
<b>TOTAL EXPENDITURES</b>	<b>1,196,133</b>	<b>1,196,692</b>	<b>1,194,980</b>	<b>1,221,770</b>	<b>1,147,636</b>
 ENDING BALANCE SEPTEMBER 30	 2,857,500	 2,860,374	 2,887,858	 2,872,434	 2,891,193
 INCREASE(DECREASE)					
IN FUND BALANCE	8,768	2,874	27,484	(15,424)	18,759

**CITY OF GAINESVILLE  
FIVE-YEAR BUDGET 2022 - 2026  
AIRPORT REVENUE**

ACCOUNT NUMBER	DESCRIPTION	2021-22 BUDGET	2022-23 BUDGET	2023-24 BUDGET	2024-25 BUDGET	2025-26 BUDGET
61-4701-00-00	INTEREST REVENUE	600	1,000	1,000	1,000	1,000
61-4704-00-00	AGRICULTURAL LEASE-HAY	2,660	2,660	2,660	2,660	2,660
61-4707-00-00	LAND RENTAL-GRAZING	8,100	8,100	8,100	8,100	8,100
61-4709-00-00	MISCELLANEOUS REVENUE	200	200	200	200	200
61-4732-00-00	AIRPORT FUEL SALES	940,000	940,000	940,000	940,000	940,000
61-4740-00-00	GROUND LEASE - MONTHLY	54,000	54,000	54,000	54,000	54,000
61-4741-00-00	GROUND LEASE - ANNUALLY	40,800	40,800	40,800	40,800	40,800
61-4788-00-00	TIE DOWN RENTAL	400	350	350	350	350
61-4789-00-00	MULTI-STOR HANGAR RENTAL - CFDI	21,600	21,600	21,600	21,600	21,600
61-4790-00-00	T-HANGAR RENTAL	69,650	74,177	78,628	80,987	80,987
61-4795-00-00	CATERING FEES REVENUE	3,500	2,000	2,000	2,000	2,000
61-4798-00-00	PILOT SUPPLIES - SALES	650	900	900	900	900
	<b>SUBTOTAL OPERATING REVENUES</b>	<b>1,142,160</b>	<b>1,145,787</b>	<b>1,150,238</b>	<b>1,152,597</b>	<b>1,152,597</b>
61-4803-00-00	GRANT REV.-RAMP TXDOT	50,000	50,000	10,000	50,000	10,000
61-4804-00-00	OTHER GRANT REVENUE	0	0	0	0	0
61-4807-00-00	GRANT REVENUE-TXDOT	0	0	58,500	0	0
	<b>SUBTOTAL GRANT REVENUES</b>	<b>50,000</b>	<b>50,000</b>	<b>68,500</b>	<b>50,000</b>	<b>10,000</b>
61-4930-00-00	TRANSFER FROM I & S	12,741	3,780	3,726	3,749	3,798
61-4955-00-00	TRANSFER FROM ASSIGNED FUND	0	0	0	0	0
61-4962-00-00	TRANSFER FROM AIRPORT PROJECT	0	0	0	0	0
	<b>SUBTOTAL TRANSFERS</b>	<b>12,741</b>	<b>3,780</b>	<b>3,726</b>	<b>3,749</b>	<b>3,798</b>
	<b>TOTAL AIRPORT REVENUES</b>	<b>1,204,901</b>	<b>1,199,567</b>	<b>1,222,464</b>	<b>1,206,345</b>	<b>1,166,395</b>

**CITY OF GAINESVILLE**  
**FIVE-YEAR BUDGET 2022 - 2026**  
**AIRPORT FUND SUMMARY BY CATEGORY**

	<b>2021-22</b>	<b>2022-23</b>	<b>2023-24</b>	<b>2024-25</b>	<b>2025-26</b>
	<b>BUDGET</b>	<b>BUDGET</b>	<b>BUDGET</b>	<b>BUDGET</b>	<b>BUDGET</b>
SALARIES AND BENEFITS	185,867	191,855	198,560	205,499	212,683
SUPPLIES	809,175	807,900	808,050	808,800	808,800
MAINTENANCE	40,350	35,700	36,200	36,300	37,300
SERVICES	56,000	58,458	59,444	60,422	61,056
MINOR EQUIPMENT	5,000	0	0	0	12,000
CAPITAL	75,000	87,000	77,000	95,000	0
NON-DEPARTMENTAL	24,741	15,780	15,726	15,749	15,798
<b>TOTAL</b>	<b>1,196,133</b>	<b>1,196,692</b>	<b>1,194,980</b>	<b>1,221,770</b>	<b>1,147,636</b>

**CITY OF GAINESVILLE**  
**FIVE-YEAR BUDGET 2022 - 2026**  
**AIRPORT FUND OPERATIONS**

ACCOUNT NUMBER	DESCRIPTION	2021-22	2022-23	2023-24	2024-25	2025-26
		BUDGET	BUDGET	BUDGET	BUDGET	BUDGET
61-5101-10-10	SALARIES	125,663	129,810	134,094	138,519	143,090
61-5106-10-10	OVERTIME	5,000	5,165	5,335	5,512	5,693
61-6107-10-10	HOLIDAY PAY	1,200	1,240	1,281	1,323	1,366
61-5110-10-10	LONGEVITY	1,080	1,230	1,380	1,530	1,680
61-5111-10-10	RETIREMENT	17,212	17,768	18,342	18,935	19,546
61-5112-10-10	FICA	10,653	10,997	11,353	11,719	12,098
61-5116-10-10	HEALTH/LIFE INSURANCE	21,536	22,613	23,743	24,931	26,177
61-5118-10-10	WORKER COMPENSATION	1,963	1,472	1,472	1,472	1,472
61-5119-10-10	OTHER PAYROLL EXPENSE	1,560	1,560	1,560	1,560	1,560
	<b>SUBTOTAL SALARIES AND BENEFITS</b>	<b>185,867</b>	<b>191,855</b>	<b>198,560</b>	<b>205,499</b>	<b>212,683</b>
61-5201-10-10	OFFICE SUPPLIES	1,800	1,800	1,800	1,900	1,900
61-5206-10-10	FUELS OILS LUBRICANTS	2,000	2,000	2,000	2,500	2,500
61-5208-10-10	CLEANING SUPPLIES	250	250	250	300	300
61-5227-10-10	AVGAS/JETA FUEL	800,000	800,000	800,000	800,000	800,000
61-5290-10-10	SPECIAL EVENTS	625	600	650	650	650
61-5295-10-10	CATERING SUPPLIES	3,000	1,500	1,500	1,500	1,500
61-5298-10-10	PILOT SUPPLIES FOR RE-SALE	500	750	750	750	750
61-5299-10-10	MISCELLANEOUS SUPPLIES	1,000	1,000	1,100	1,200	1,200
	<b>SUBTOTAL SUPPLIES</b>	<b>809,175</b>	<b>807,900</b>	<b>808,050</b>	<b>808,800</b>	<b>808,800</b>
61-5302-10-10	BUILDING MAINTENANCE	1,000	3,700	3,700	3,700	3,700
61-5303-10-10	GROUNDS MAINTENANCE	1,000	1,000	1,000	1,000	1,000
61-5304-10-10	MACHINERY & EQUIPMENT MAINT.	16,000	16,000	16,000	16,000	17,000
61-5305-10-10	VEHICLE MAINTENANCE	1,250	1,400	1,400	1,500	1,500
61-5306-10-10	INSTRUMENT MAINTENANCE	3,000	3,000	3,500	3,500	3,500
61-5309-10-10	OFFICE EQUIPMENT MAINTENANCE	600	600	600	600	600
61-5320-10-10	R.A.M.P. GRANT PROGRAM	17,500	10,000	10,000	10,000	10,000
	<b>SUBTOTAL MAINTENANCE</b>	<b>40,350</b>	<b>35,700</b>	<b>36,200</b>	<b>36,300</b>	<b>37,300</b>
61-5401-10-10	COMMUNICATIONS	3,000	4,000	4,000	4,000	4,000
61-5402-10-10	DUES & SUBSCRIPTIONS	2,250	2,000	2,000	2,000	2,200
61-5403-10-10	GENERAL INSURANCE	15,000	15,275	15,554	15,839	16,129
61-5404-10-10	PROFESSIONAL FEES	2,500	2,000	2,000	2,000	2,000
61-5405-10-10	ADVERTISING	1,500	1,500	1,750	2,000	2,000
61-5406-10-10	TRAINING	1,750	1,750	2,000	2,000	2,000
61-5408-10-10	ELECTRIC UTILITY SERVICE	14,000	14,140	14,281	14,424	14,568
61-5411-10-10	MACHINERY AND EQUIPMENT RENTAL	1,500	1,500	1,500	1,700	1,700
61-5417-10-10	INSPECTION AND PERMIT FEES	2,000	2,200	2,200	2,300	2,300
61-5418-10-10	AUTO ALLOWANCE	4,750	4,750	4,750	4,750	4,750
61-5441-10-10	SOLID WASTE UTILITY SERVICE	1,300	1,300	1,365	1,365	1,365
61-5442-10-10	WATER/SEWER UTILITY SERVICE	2,500	2,594	2,594	2,594	2,594
61-5446-10-10	STORM WATER UTILITY FEES	3,450	3,450	3,450	3,450	3,450
61-5480-10-10	PROPERTY TAX EXPENSE	500	1,000	1,000	1,000	1,000
61-5499-10-10	MISCELLANEOUS SERVICES	0	1,000	1,000	1,000	1,000

	SUBTOTAL SERVICES	56,000	58,458	59,444	60,422	61,056
61-5503-10-10	FURNITURE AND FIXTURE	5,000	0	0	0	0
61-5504-10-10	MACHINERY AND EQUIPMENT	0	0	0	0	12,000
	SUBTOTAL MINOR EQUIPMENT	5,000	0	0	0	12,000
61-6502-10-10	LAND	0	0	0	0	0
61-6502-10-10	BUILDINGS	20,000	0	0	75,000	0
61-6503-10-10	FURNITURE & FIXTURES	0	0	0	0	0
61-6504-10-10	MACHINERY & EQUIPMENT	10,000	20,000	12,000	20,000	0
61-6505-10-10	MOTOR VEHICLES	0	0	0	0	0
61-6507-10-10	IMPROVEMENTS OTHER THAN BUILDINGS	45,000	67,000	65,000	0	0
	SUBTOTAL CAPITAL	75,000	87,000	77,000	95,000	0
	AIRPORT OPERATIONS	1,171,392	1,180,913	1,179,254	1,206,021	1,131,838

CITY OF GAINESVILLE  
 FIVE-YEAR BUDGET 2022 - 2026  
 AIRPORT FUND NON-DEPARATMENTAL

ACCOUNT NUMBER	DESCRIPTION	2021-22	2022-23	2023-24	2024-25	2025-26
		BUDGET	BUDGET	BUDGET	BUDGET	BUDGET
61-5465-99-99	TRUCK LEASE	12,000	12,000	12,000	12,000	12,000
61-5477-99-99	DEBT EXPENSE 2016 REFUNDING	12,741	3,780	3,726	3,749	3,798
	AIRPORT NON-DEPARTMENTAL	24,741	15,780	15,726	15,749	15,798

CITY OF GAINESVILLE  
 FIVE-YEAR BUDGET 2022-2026  
 GOLF COURSE FUND SUMMARY

	2021-22	2022-23	2023-24	2024-25	2025-26
	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET
BEGINNING BALANCE OCTOBER 1	31,922	32,675	42,829	34,584	34,997
REVENUES	404,218	443,327	470,298	450,311	464,387
TOTAL FUNDS AVAILABLE	436,140	476,002	513,127	484,895	499,384
EXPENDITURES					
PRO SHOP	113,035	119,831	127,460	130,145	132,788
OPERATIONS	283,512	311,290	349,059	317,718	326,259
NON-DEPARTMENTAL	6,918	2,052	2,023	2,036	2,062
TOTAL EXPENDITURES	403,465	433,174	478,542	449,899	461,110
ENDING BALANCE SEPTEMBER 30	32,675	42,829	34,584	34,997	38,274
INCREASE(DECREASE)					
IN FUND BALANCE	753	10,154	(8,244)	412	3,278

CITY OF GAINESVILLE  
Five-Year BUDGET 2022-2026  
GOLF COURSE FUND - REVENUES

ACCOUNT NUMBER	DESCRIPTION	2021-2022 BUDGET	2022-2023 BUDGET	2023-2024 BUDGET	2024-2025 BUDGET	2025-2026 BUDGET
23-4502-00-00	GREEN FEES	122,000	140,000	150,000	150,000	160,000
23-4503-00-00	CART STORAGE FEES	250	0	0	0	0
23-4504-00-00	TRAIL FEES	100	0	0	0	0
23-4514-00-00	INDIVIDUAL MEMBERSHIPS	34,000	34,000	36,000	36,000	40,000
23-4515-00-00	GOLF CART RENTAL	45,000	57,000	60,000	60,000	60,000
	<b>SUBTOTAL</b>	<b>201,350</b>	<b>231,000</b>	<b>246,000</b>	<b>246,000</b>	<b>260,000</b>
23-4622-00-00	INTEREST	25	25	25	25	25
23-4709-00-00	MISCELLANEOUS REVENUE	250	250	250	250	300
23-4725-00-00	COMMISSION MERCHANDISE	375	0	0	0	0
23-4771-00-00	PLAYER PASS REVENUES	1,000	1,000	1,000	1,000	1,000
23-4777-00-00	GOLF MERCHANDISE	3,000	8,000	8,000	8,000	8,000
23-4778-00-00	GOLF CONCESSIONS	3,300	6,000	6,000	6,000	6,000
23-4777-00-00	GOLF ALCOHOL SALES	5,000	12,000	24,000	24,000	24,000
	<b>SUBTOTAL</b>	<b>12,950</b>	<b>27,275</b>	<b>39,275</b>	<b>39,275</b>	<b>39,325</b>
23-4901-00-00	TRANSFER FROM GENERAL FUND	180,000	180,000	180,000	160,000	160,000
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	6,918	2,052	2,023	2,036	2,062
	<b>SUBTOTAL</b>	<b>189,918</b>	<b>185,052</b>	<b>185,023</b>	<b>165,036</b>	<b>165,062</b>
	<b>REVENUES TOTAL</b>	<b>404,218</b>	<b>443,327</b>	<b>470,298</b>	<b>450,311</b>	<b>464,387</b>

**CITY OF GAINESVILLE  
 FIVE-YEAR BUDGET 2022-2026  
 GOLF COURSE FUND SUMMARY**

Category	2021-2022	2022-2023	2023-2024	2024-2025	2025-2026
	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET
SALARIES AND BENEFITS	268,228	279,969	290,118	300,618	311,482
SUPPLIES	44,900	48,200	54,725	55,100	55,150
MAINTENANCE	20,750	21,050	24,050	24,200	24,250
SERVICES	62,669	66,902	67,627	67,945	68,165
CAPITAL	0	15,000	40,000	0	0
NON-DEPARTMENTAL	6,918	2,052	2,023	2,036	2,062
<b>TOTAL</b>	<b>403,465</b>	<b>433,174</b>	<b>478,542</b>	<b>449,899</b>	<b>461,110</b>

**CITY OF GAINESVILLE  
FIVE-YEAR BUDGET 2022-2026  
GOLF COURSE FUND PRO SHOP**

ACCOUNT NUMBER	DESCRIPTION	2021-22	2022-23	2023-24	2024-25	2025-26
		BUDGET	BUDGET	BUDGET	BUDGET	BUDGET
23-5101-18-10	SALARIES	42,722	44,132	45,588	47,093	48,647
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	60	210	360	510	660
23-5111-18-10	RETIREMENT	3,176	5,838	6,048	6,265	6,488
23-5112-18-10	FICA	3,487	3,613	3,744	3,878	4,016
23-5116-18-10	HEALTH/LIFE INSURANCE	7,170	7,529	7,905	8,300	8,715
23-5118-18-10	WORKER COMPENSATION	707	469	469	469	469
	<b>SUBTOTAL SALARIES AND BENEFITS</b>	<b>60,122</b>	<b>64,683</b>	<b>67,102</b>	<b>69,601</b>	<b>72,183</b>
23-5201-18-10	OFFICE SUPPLIES	200	200	225	225	250
23-5412-18-10	ALCOHOLIC BEVERAGE	5,000	5,000	10,000	10,000	10,000
23-5213-18-10	CONCESSION STAND SUPPLIES	3,300	3,300	3,300	3,300	3,300
23-5253-18-10	PRO SHOP MERCHANDISE	3,000	3,000	3,000	3,000	3,000
23-5299-18-10	MISCELLANEOUS SUPPLIES	700	900	900	950	950
	<b>SUBTOTAL SUPPLIES</b>	<b>12,200</b>	<b>12,400</b>	<b>17,425</b>	<b>17,475</b>	<b>17,500</b>
23-5399-18-10	MISCELLANEOUS MAINTENANCE	500	600	600	700	700
	<b>SUBTOTAL MAINTENANCE</b>	<b>500</b>	<b>600</b>	<b>600</b>	<b>700</b>	<b>700</b>
23-5401-18-10	COMMUNICATIONS	1,800	2,000	2,100	2,100	2,100
23-5403-18-10	GENERAL INSURANCE	63	63	63	63	63
23-5404-18-10	PROFESSIONAL FEES	100	100	150	150	150
23-5405-18-10	ADVERTISING	1,500	3,000	3,000	3,000	3,000
23-5406-18-10	TRAVEL TRAINING & SEMINARS	0	200	200	200	200
23-5408-18-10	ELECTRIC UTILITY SERVICE	3,500	3,535	3,570	3,606	3,642
23-5423-18-10	GOLF CART RENTAL EXPENSE	7,500	7,500	7,500	7,500	7,500
23-5423-18-10	GOLF CART LEASE	23,250	23,250	23,250	23,250	23,250
23-5499-18-10	MISCELLANEOUS SERVICES	2,500	2,500	2,500	2,500	2,500
	<b>SUBTOTAL SERVICES</b>	<b>40,213</b>	<b>42,148</b>	<b>42,333</b>	<b>42,369</b>	<b>42,405</b>
	<b>GOLF PRO SHOP</b>	<b>113,035</b>	<b>119,831</b>	<b>127,460</b>	<b>130,145</b>	<b>132,788</b>

**CITY OF GAINESVILLE**  
**FIVE-YEAR BUDGET 2022-2026**  
**GOLF COURSE FUND OPERATIONS**

ACCOUNT NUMBER	DESCRIPTION	2021-22	2022-23	2023-24	2024-25	2025-26
		BUDGET	BUDGET	BUDGET	BUDGET	BUDGET
23-5101-18-47	SALARIES	136,602	141,110	145,766	150,577	155,546
23-5106-18-47	OVERTIME	8,000	8,264	8,537	8,818	9,109
23-5017-18-47	HOLIDAY PAY	500	517	534	551	569
23-5110-18-47	LONGEVITY	1,980	2,220	2,460	2,700	2,940
23-5111-18-47	RETIREMENT	18,244	18,865	19,506	20,167	20,849
23-5112-18-47	FICA	11,292	11,676	12,073	12,482	12,904
23-5116-18-47	HEALTH/LIFE INSURANCE	28,680	30,114	31,620	33,201	34,861
23-5118-18-47	WORKER COMPENSATION	2,288	2,000	2,000	2,000	2,000
23-5119-18-47	OTHER PAYROLL EXPENSE	520	520	520	520	520
	<b>SUBTOTAL SALARIES AND BENEFITS</b>	<b>208,106</b>	<b>215,286</b>	<b>223,016</b>	<b>231,017</b>	<b>239,299</b>
23-5201-18-47	OFFICE SUPPLIES	250	300	300	325	325
23-5206-18-47	FUELS OILS LUBRICANTS	12,000	15,000	15,500	15,500	15,500
23-5207-18-47	SMALL TOOLS AND INSTRUMENTS	200	200	200	300	300
23-5208-18-47	CLEANING SUPPLIES	250	300	300	300	325
23-5212-18-47	BOTANICAL & AGRICULTURAL	19,000	19,000	20,000	20,000	20,000
23-5299-18-47	MISCELLANEOUS SUPPLIES	1,000	1,000	1,000	1,200	1,200
	<b>SUBTOTAL SUPPLIES</b>	<b>32,700</b>	<b>35,800</b>	<b>37,300</b>	<b>37,625</b>	<b>37,650</b>
23-5302-18-47	BUILDING MAINTENANCE	350	450	450	500	500
23-5303-18-47	GROUNDS MAINTENANCE	3,500	3,500	4,000	4,000	4,000
23-5304-18-47	MACHINERY & EQUIPMENT MAINT.	10,000	10,000	11,000	11,000	11,000
23-5305-18-47	VEHICLE MAINTENANCE	400	500	500	500	550
23-5317-18-47	IRRIGATION 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
	<b>SUBTOTAL MAINTENANCE</b>	<b>20,250</b>	<b>20,450</b>	<b>23,450</b>	<b>23,500</b>	<b>23,550</b>
23-5401-18-47	COMMUNICATIONS	800	808	816	824	832
23-5403-18-47	GENERAL INSURANCE	2,894	2,756	2,756	2,756	2,756
23-5404-18-47	PROFESSIONAL FEES	250	500	500	600	600
23-5406-18-47	TRAVEL TRAINING & SEMINARS	200	500	600	600	700
23-5408-18-47	ELECTRIC UTILITY SERVICE	5,500	5,555	5,611	5,667	5,723
23-5409-18-47	CONTRACTUAL SERVICES	350	350	350	350	350
23-5411-18-47	MACHINERY/EQUIPMENT RENTAL	600	600	600	600	600
23-5440-18-47	NATURAL GAS UTILITY SERVICE	1,818	1,836	1,855	1,873	1,892
23-5441-18-47	SOLID WASTE UTILITY SERVICE	5,144	5,144	5,401	5,401	5,401
23-5442-18-47	WATER/SEWER UTILITY SERVICE	2,800	2,905	2,905	2,905	2,905
23-5446-18-47	STORM WATER UTILITY FEES	100	100	100	100	100
23-5455-18-47	UNIFORM PURCHASE/RENTAL	500	1,600	1,700	1,700	1,700
23-5499-18-47	MISCELLANEOUS SERVICES	1,500	2,100	2,100	2,200	2,200
	<b>SUBTOTAL SERVICES</b>	<b>22,456</b>	<b>24,754</b>	<b>25,293</b>	<b>25,576</b>	<b>25,760</b>
23-6502-18-47	BUILDINGS	0	0	0	0	0
23-6504-23-34	MACHINERY & EQUIPMENT	0	15,000	40,000	0	0
23-6507-18-47	IMPROVEMENTS OTHER THAN BLDNGS	0	0	0	0	0
	<b>SUBTOTAL CAPITAL</b>	<b>0</b>	<b>15,000</b>	<b>40,000</b>	<b>0</b>	<b>0</b>

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GOLF COURSE OPERATIONS

283,512

311,290

349,059

317,718

326,259

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CITY OF GAINESVILLE  
 FIVE-YEAR BUDGET 2022-2026  
 GOLF COURSE FUND NON-DEPARTMENTAL

ACCOUNT NUMBER	DESCRIPTION	2021-22	2022-23	2023-24	2024-25	2025-26
		BUDGET	BUDGET	BUDGET	BUDGET	BUDGET
23-5477-99-99	2016 REFUNDING BONDS	6,918	2,052	2,023	2,036	2,062
	Subtotal Debt Service	6,918	2,052	2,023	2,036	2,062
	NON-DEPARTMENTAL	6,918	2,052	2,023	2,036	2,062

CITY OF GAINESVILLE  
 FIVE-YEAR BUDGET 2022-2026  
 ASSIGNED FUND

ACCOUNT NUMBER	2021-22	2022-23	2023-24	2024-25	2025-26
	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET
BEGINNING BALANCE OCTOBER 1	5,285,442	1,917,995	620,395	672,395	724,395
REVENUES	43,400	52,400	52,000	52,000	52,000
	5,328,842	1,970,395	672,395	724,395	776,395
EXPENDITURES	3,410,847	1,350,000	0	0	0
	3,410,847	1,350,000	0	0	0
ENDING BALANCE SEPTEMBER 30	1,917,995	620,395	672,395	724,395	776,395
INCREASE(DECREASE) IN FUND BALANCE	(3,367,447)	(1,297,600)	52,000	52,000	52,000

CITY OF GAINESVILLE  
 FIVE-YEAR BUDGET 2022-2026  
 ASSIGNED FUND REVENUES

ACCOUNT NUMBER	DESCRIPTION	2021-22	2022-23	2023-24	2024-25	2025-26
		BUDGET	BUDGET	BUDGET	BUDGET	BUDGET
55-4701-00-00	INTEREST	2,400	2,400	2,000	2,000	2,000
55-4709-00-00	TRANS FROM HOT FUND	41,000	50,000	50,000	50,000	50,000
		43,400	52,400	52,000	52,000	52,000

FOR LEONARD PARK MONUMENT

CITY OF GAINESVILLE  
 FIVE-YEAR BUDGET 2022-2026  
 ASSIGNED FUND

ACCOUNT NUMBER	DESCRIPTION	2021-22 BUDGET	2022-23 BUDGET	2023-24 BUDGET	2024-25 BUDGET	2025-26 BUDGET
55-6510-16-31	SUMP	3,399,000	1,350,000	0	0	0
55-5701-50-99	TRANS TO GENERAL FUND	11,847	0	0	0	0
	<b>ASSIGNED FUND OPERATIONS</b>	<b>3,410,847</b>	<b>1,350,000</b>	<b>0</b>	<b>0</b>	<b>0</b>



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

## Schedule of Reports and Reviews of City Financial Information for City Council and Management

October		<ol style="list-style-type: none"> <li>1. Monthly Financial Reports:             <ol style="list-style-type: none"> <li>a. Income and expenditure report</li> <li>b. Investments report</li> <li>c. Sales tax report</li> </ol> </li> <li>2. Quarterly Performance Measures Report for quarter ending 09/30</li> <li>3. Final filing of Financial Reports for audit</li> </ol>
November		<ol style="list-style-type: none"> <li>1. Monthly Financial Reports:             <ol style="list-style-type: none"> <li>a. Income and expenditure report</li> <li>b. Investments report</li> <li>c. Sales tax report</li> </ol> </li> <li>2. CAFR Award Presentation</li> </ol>
December		<ol style="list-style-type: none"> <li>1. Monthly Financial Reports:             <ol style="list-style-type: none"> <li>a. Income and expenditure report</li> <li>b. Investments report</li> <li>c. Sales tax report</li> </ol> </li> </ol>
January		<ol style="list-style-type: none"> <li>1. Monthly Financial Reports:             <ol style="list-style-type: none"> <li>a. Income and expenditure report</li> <li>b. Investments report</li> <li>a. Sales tax report</li> </ol> </li> <li>2. Quarterly Performance Measures Report for quarter ending 12/31</li> <li>3. Annual review of the investment policy by City Council</li> </ol>
February		<ol style="list-style-type: none"> <li>1. Monthly Financial Reports:             <ol style="list-style-type: none"> <li>a. Income and expenditure report</li> <li>b. Investments report</li> <li>c. Sales tax report</li> </ol> </li> </ol>
March		<ol style="list-style-type: none"> <li>1. Monthly Financial Reports:             <ol style="list-style-type: none"> <li>a. Income and expenditure report</li> <li>b. Investments report</li> <li>c. Sales tax report</li> </ol> </li> <li>2. Receive and review Annual Audit with City Council</li> <li>3. Disclosure report on Bonds – required for each nationally recognized municipal securities information repository (NRMSIR) and the state information depository (SID)</li> <li>4. File single audit report if required</li> <li>5. Capital Improvement Program is reviewed and updated with staff suggestions</li> </ol>
April		<ol style="list-style-type: none"> <li>1. Monthly Financial Reports:             <ol style="list-style-type: none"> <li>a. Income and expenditure report</li> <li>b. Investments report</li> <li>c. Sales tax report</li> </ol> </li> <li>2. Council and management review financials with budget to determine if adjustments are necessary</li> <li>3. Quarterly Performance Measures Report for quarter ending 03/31</li> <li>4. Distribute budget request forms to department heads for review</li> </ol>
May		<ol style="list-style-type: none"> <li>1. Monthly Financial Reports:             <ol style="list-style-type: none"> <li>a. Income and expenditure report</li> <li>b. Investments report</li> </ol> </li> </ol>

## Schedule of Reports and Reviews of City Financial Information for City Council and Management

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

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 2021-2022  
SCHEDULE OF PERSONNEL**

	ACTUAL 2017-2018	ACTUAL 2018-2019	ACTUAL 2019-2020	ACTUAL 2020-2021	PROPOSED 2021-2022
<b><u>GENERAL FUND</u></b>					
<b>General Government</b>					
<b>Administration (01-10-10)</b>					
Full Time	3	3	3	3	3
Part Time	0	0	0	0	0
Total	3	3	3	3	3
<i>Positions:</i>					
City Manager	1	1	1	1	1
City Secretary	1	1	1	1	1
Executive Secretary	1	1	1	0	0
Administrative Assistant	0	0	0	1	1
<b>Information Technology (01-10-12)</b>					
Full Time	1	1	1	1	1
Part Time	0	0	0	0	0
Total	1	1	1	1	1
<i>Positions:</i>					
Information Technology Director	1	1	1	1	1
<b>Human Resources (01-10-13)</b>					
Full Time	2	2	2	2	2
Part Time	0	0	0	0	0
Total	2	2	2	2	2
<i>Positions:</i>					
Human Resources Director	1	1	1	1	1
Human Resources Coordinator	1	1	1	1	1
<b>Municipal Court (01-10-21)</b>					
Full Time	4	4	4	4	4
Part Time	0	0	0	0	0
Total Administration	4	4	4	4	4
<i>Positions:</i>					
Municipal Court Judge	1	1	1	1	1
Municipal Court Administrator	1	1	1	1	1
Municipal Court Clerk/Juvenile Case Manager	1	1	1	1	1
Municipal Court Clerk	1	2	2	2	2
<b>Civic Center</b>					
Full Time	2	2	2	2	2
Part Time	0	0	0	0	0
Total Administration	2	2	2	2	2
<i>Positions:</i>					
Administrative Assistant	1	1	1	1	1
Building Services Technician	1	1	1	1	1
<b>Community Development</b>					
<b>Planning and Zoning (01-11-10)</b>					
Full Time	2	2	2	2	2
Part Time	0	0	0	0	0
Total	2	2	2	2	2
<i>Positions:</i>					
Community Services Director	1	1	1	1	1
Planning and Permit Technician	1	1	1	1	1

**CITY OF GAINESVILLE  
BUDGET 2021-2022  
SCHEDULE OF PERSONNEL**

	ACTUAL 2017-2018	ACTUAL 2018-2019	ACTUAL 2019-2020	ACTUAL 2020-2021	PROPOSED 2021-2022
<b>Code Compliance (01-11-17)</b>					
Full Time	4	4	4	4	4
Part Time	0	0	0	0	0
Total	4	4	4	4	4
<i>Positions:</i>					
Code Compliance Officer	3	3	3	3	3
Administrative Assistant	1	1	1	1	1

**Finance**

	ACTUAL 2017-2018	ACTUAL 2018-2019	ACTUAL 2019-2020	ACTUAL 2020-2021	PROPOSED 2021-2022
<b>Administration (01-13-10)</b>					
Full Time	4	4	4	4	4
Part Time	0	0	0	0	0
Total	4	4	4	4	4
<i>Positions:</i>					
Finance Director	1	1	1	1	1
Controller	1	1	1	1	1
Accounting Technician I	1	1	1	1	1
Accounting Technician II	1	1	1	1	1

**Police**

	ACTUAL 2017-2018	ACTUAL 2018-2019	ACTUAL 2019-2020	ACTUAL 2020-2021	PROPOSED 2021-2022
<b>Police Operations (01-14-22)</b>					
Full Time	56	56	59	59	59
Part Time	0	0	0	0	0
Total	56	56	59	59	59
<i>Positions:</i>					
Police Chief	1	1	1	1	1
Police Captain	3	3	3	3	3
Police Sergeant	4	4	4	4	4
Police Sergeant-CID	1	1	1	1	1
Administrative Sergeant	1	1	1	1	1
Police Investigator	5	5	5	5	5
Police Corporal	4	4	4	4	4
Police Officer	24	24	24	24	24
Public Service Officer	0	0	2	1	1
Communications Operator	8	8	8	8	8
Communications Supervisor	1	1	1	1	1
Police Administrative Assistant	1	1	1	1	1
Records Clerk	1	1	1	1	1
Property & Evidence Coordinator	1	1	1	1	1
Animal Control Officer	1	1	1	2	2
Building Services Technician	1	1	1	1	1

**Fire**

	ACTUAL 2017-2018	ACTUAL 2018-2019	ACTUAL 2019-2020	ACTUAL 2020-2021	PROPOSED 2021-2022
<b>Emergency Management and Fire Operations (01-15-23)</b>					
Full Time	42	42	42	42	42
Part Time	0	0	0	0	0
Total	42	42	42	42	42
<i>Positions:</i>					
Fire Chief/Emergency Mgmt Coord	1	1	1	1	1
Assistant Fire Chief/Asst EMC	1	1	1	1	1
Division Chief/Training	1	1	1	1	1
Division Chief/Fire Marshal	1	1	1	1	1
Fire Dept Admin Asst/EMC Officer	1	1	1	1	1
Fire Captain/Fire Inspector	1	1	1	1	1
Fire Battalion Chief	3	3	3	3	3
Fire Captain	6	6	6	6	6
Fire Lieutenant	6	6	6	6	6
Fire Drivers/Engineers	12	9	9	9	12
Fire Fighters	9	12	12	12	9

**CITY OF GAINESVILLE  
BUDGET 2021-2022  
SCHEDULE OF PERSONNEL**

	ACTUAL 2017-2018	ACTUAL 2018-2019	ACTUAL 2019-2020	ACTUAL 2020-2021	PROPOSED 2021-2022
<b>Public Works</b>					
<b>Administration (01-16-10)</b>					
Full Time	1	1	1	1	1
Part Time	0	0	0	0	0
Total	1	1	1	1	1
<i>Positions:</i>					
Administrative Assistant	0	0	0	0	0
Administrative Assistant/Office Supervisor	1	1	1	1	1
<b>Streets (01-16-31)</b>					
Full Time	6	6	6	6	6
Part Time	0	0	0	0	0
Total	6	6	6	6	6
<i>Positions:</i>					
Streets Supervisor	1	1	1	1	1
Crew Leader	2	2	2	2	2
Equipment Operator III	1	1	1	1	1
Equipment Operator II	1	1	1	1	1
Maintenance Worker III	1	1	1	1	1
<b>Garage (01-16-32)</b>					
Full Time	4	4	4	4	4
Part Time	0	0	0	0	0
Total	4	4	4	4	4
<i>Positions:</i>					
Garage Supervisor	1	1	1	1	1
Heavy Equipment Mechanic	1	1	1	1	1
Mechanic I	2	1	1	2	2
Garage Shop Attendant	2	1	1	0	0
<b>Parks and Recreation Operations (01-16-42)</b>					
Full Time	8	8	8	8	8
Part Time	0	0	0	0	0
Part Time (Temporary/Seasonal)	37	38	38	38	38
Total	45	46	46	46	46
<i>Positions:</i>					
Parks and Recreation Superintendent	1	1	1	1	1
Recreation Coordinator	1	1	1	1	1
Crew Leader	1	1	1	1	1
Sr Grounds Maint Wkr	1	1	1	1	1
Grounds Maint Wkr III	1	1	1	1	1
Grounds Maint Wkr II	1	1	1	1	1
Grounds Maint Wkr I	2	2	2	2	2
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)	30	31	31	31	31
Train Conductor (PT T/S)	3	3	3	3	3

**CITY OF GAINESVILLE  
BUDGET 2021-2022  
SCHEDULE OF PERSONNEL**

	ACTUAL 2017-2018	ACTUAL 2018-2019	ACTUAL 2019-2020	ACTUAL 2020-2021	PROPOSED 2021-2022
<b>Frank Buck Zoo (01-16-45)</b>					
Full Time	15	15	15	15	15
Part Time	1	1	1	1	1
Part Time (Temporary/Seasonal)	3	4	4	4	4
<b>Total</b>	<b>19</b>	<b>20</b>	<b>20</b>	<b>20</b>	<b>20</b>
<i>Positions:</i>					
<i>Zoo Director</i>	1	1	1	1	1
<i>Zoo Horticulture and Operations Manager</i>	1	0	0	0	0
<i>Zoo Maintenance &amp; Grounds Coordinator</i>	1	1	1	1	1
<i>Zoo Education Coordinator</i>	0	1	1	1	1
<i>Animal Care Staffers</i>	9	9	9	9	9
<i>Zoo Administrative Assistant</i>	1	1	1	1	1
<i>Retail Manager</i>	1	1	1	1	1
<i>Retail Clerk</i>	1	1	1	1	1
<i>Retail Clerk (PTB)</i>	1	1	1	1	1
<i>Intern (PT T/S)</i>	3	4	4	4	4
<b>Cemetery Operations (01-16-46)</b>					
Full Time	4	4	4	4	4
Part Time	0	0	0	0	0
Part Time (Temporary/Seasonal)	2	3	3	3	0
<b>Total</b>	<b>6</b>	<b>7</b>	<b>7</b>	<b>7</b>	<b>4</b>
<i>Positions:</i>					
<i>Cemetery Supervisor/Sexton</i>	1	1	1	1	1
<i>Crew Leader</i>	1	1	1	1	1
<i>Equipment Operator II</i>	1	1	1	1	1
<i>Equipment Operator I</i>	1	1	1	1	1
<i>Maintenance Worker I (PT T/S)</i>	2	3	3	3	0
<b>Totals for General Fund</b>					
<b>Full Time</b>	<b>158</b>	<b>158</b>	<b>161</b>	<b>161</b>	<b>161</b>
<b>Part Time</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>1</b>
<b>Part Time (Temporary/Seasonal)</b>	<b>42</b>	<b>45</b>	<b>45</b>	<b>45</b>	<b>42</b>
<b>TOTAL GENERAL FUND</b>	<b>201</b>	<b>204</b>	<b>207</b>	<b>207</b>	<b>204</b>
<b><u>GOLF COURSE FUND</u></b>					
<b>Pro Shop Operations (23-18-10)</b>					
Full Time	1	1	1	1	1
Part Time	2	2	2	2	2
<b>Total</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>3</b>
<i>Positions:</i>					
<i>Golf Shop Attendant</i>	1	1	1	1	1
<i>Golf Shop Attendant (PT)</i>	2	2	2	2	2
<b>Maintenance and Operations (23-18-47)</b>					
Full Time	4	4	4	4	4
Part Time	0	0	0	0	0
<b>Total</b>	<b>4</b>	<b>4</b>	<b>4</b>	<b>4</b>	<b>4</b>
<i>Positions:</i>					
<i>Golf Course Manager</i>	1	1	1	1	1
<i>Equipment Operator II</i>	2	2	2	2	2
<i>Maintenance Worker I</i>	1	1	1	1	1

**CITY OF GAINESVILLE  
BUDGET 2021-2022  
SCHEDULE OF PERSONNEL**

	ACTUAL 2017-2018	ACTUAL 2018-2019	ACTUAL 2019-2020	ACTUAL 2020-2021	PROPOSED 2021-2022
<b>Totals for Golf Course Fund</b>					
Full Time	5	5	5	5	5
Part Time	2	2	2	2	2
Part Time (Temporary/Seasonal)	0	0	0	0	0
<b>TOTAL GOLF COURSE FUND</b>	<b>7</b>	<b>7</b>	<b>7</b>	<b>7</b>	<b>7</b>

**WATER AND SEWER UTILITY FUND**

**Water and Wastewater**

**Administration (60-19-10)**

Full Time	3	3	3	3	3
Part Time	0	0	0	0	0
<b>Total</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>3</b>
<i>Positions:</i>					
Public Works Director	1	1	1	1	1
Secretary	1	1	1	1	1
Utilities Projects Inspector	1	1	1	1	1

**Water Distribution**

**Customer Service (60-20-50)**

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

**Water Distribution Operations (60-20-51)**

Full Time	4	5	5	6	6
Part Time	0	0	0	0	0
<b>Total</b>	<b>4</b>	<b>5</b>	<b>5</b>	<b>6</b>	<b>6</b>
<i>Positions:</i>					
Utilities Supervisor	0	0	0	1	1
Utilities Supervisor/GIS Technician	1	1	1	0	0
Crew Leader	1	1	1	1	1
Utilities Equipment Operator II	1	1	1	1	1
Equipment Operator I	0	1	1	1	1
Utilities Inventory Clerk	1	1	1	0	0
Utilities Inventory Clerk & GIS Technician	0	0	0	1	1
Utilities Service Representative	0	0	0	1	1

**Water Production**

**Water Production Operations (60-21-52)**

Full Time	5	5	5	5	5
Part Time	0	0	0	0	0
<b>Total</b>	<b>5</b>	<b>5</b>	<b>5</b>	<b>5</b>	<b>5</b>
<i>Positions:</i>					
Water Production Supervisor	1	1	1	1	1
Water Production Operator	4	4	4	4	4

**Moss Lake Production (60-21-53)**

Full Time	3	3	3	3	3
Part Time	0	0	0	0	0
<b>Total</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>3</b>
<i>Positions:</i>					
Water Production Maintenance Mechanic	2	2	2	2	2
Water Production Operator	1	1	1	1	1

**CITY OF GAINESVILLE  
BUDGET 2021-2022  
SCHEDULE OF PERSONNEL**

	ACTUAL 2017-2018	ACTUAL 2018-2019	ACTUAL 2019-2020	ACTUAL 2020-2021	PROPOSED 2021-2022
<b>Wastewater</b>					
<b>Industrial Waste/Pre-Treatment (60-22-61)</b>					
Full Time	1	1	1	1	1
Part Time	0	0	0	0	0
Total	1	1	1	1	1
<i>Positions:</i>					
Industrial Waste Control Officer	1	1	1	1	1
<b>Wastewater Collection Operations (60-22-62)</b>					
Full Time	6	7	7	7	7
Part Time	0	0	0	0	0
Total	6	7	7	7	7
<i>Positions:</i>					
Crew Leader	2	2	2	2	2
Utilities Equipment Operator II	1	1	1	1	1
Equipment Operator I	1	1	1	1	1
Maintenance Worker II	2	3	3	3	3
<b>Wastewater Treatment Operations (60-22-63)</b>					
Full Time	9	6	6	6	6
Part Time	0	0	0	0	0
Total	9	6	6	6	6
<i>Positions:</i>					
WWTP Supervisor	1	1	1	1	1
Utilities Equipment Operator II	1	1	1	1	1
Plant Maintenance Mechanic	1	1	1	1	1
Plant Operators	6	3	3	3	3
<b>Totals for Water and Sewer Utility Fund</b>					
Full Time	36	35	35	34	34
Part Time	0	0	0	0	0
Part Time (Temporary/Seasonal)	0	0	0	0	0
<b>TOTAL WATER AND SEWER UTILITY FUND</b>	<b>36</b>	<b>35</b>	<b>35</b>	<b>34</b>	<b>34</b>
<hr/>					
<b>AIRPORT FUND</b>					
<b>Airport Operations (61-10-10)</b>					
Full Time	2	2	2	2	2
Part Time	1	1	1	1	1
Total	3	3	3	3	3
<i>Positions:</i>					
Airport Director	1	1	1	1	1
Lead Airport Line Technician	1	1	1	1	1
Airport Line Technician (PTB)	1	1	1	1	1
<b>Totals for Airport Fund</b>					
Full Time	2	2	2	2	2
Part Time	1	1	1	1	1
Part Time (Temporary/Seasonal)	0	0	0	0	0
<b>TOTAL AIRPORT FUND</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>3</b>

**CITY OF GAINESVILLE  
BUDGET 2021-2022  
SCHEDULE OF PERSONNEL**

	ACTUAL 2017-2018	ACTUAL 2018-2019	ACTUAL 2019-2020	ACTUAL 2020-2021	PROPOSED 2021-2022
<b><u>STORMWATER UTILITY FUND</u></b>					
<b>Stormwater Drainage (67-16-36)</b>					
Full Time	2	2	2	2	2
Part Time	0	0	0	0	0
Total	2	2	2	2	2
<i>Positions:</i>					
Heavy Equipment Operator	1	1	1	1	1
Equipment Operator I	1	1	1	1	1
<b>Full Time</b>	<b>2</b>	<b>2</b>	<b>2</b>	<b>2</b>	<b>2</b>
<b>Part Time</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Part Time (Temporary/Seasonal)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL STORMWATER UTILITY FUND</b>	<b>2</b>	<b>2</b>	<b>2</b>	<b>2</b>	<b>2</b>

**SOLID WASTE FUND**

<b>Collections-Residential (68-23-33)</b>					
Full Time	6	6	6	6	6
Part Time	0	0	0	0	0
Total	6	6	6	6	6
<i>Positions:</i>					
General Services Director	1	1	1	1	1
Administrative Assistant/Office Supervisor	1	1	1	1	1
Solid Waste Crew Supervisor	1	1	1	1	1
Heavy Equipment Operator	2	2	2	2	2
Maintenance Worker II	1	1	1	1	1
<b>Landfill Disposal-Long Haul (68-23-34)</b>					
Full Time	2	2	3	3	3
Part Time	0	0	0	0	0
Total	2	2	3	3	3
<i>Positions:</i>					
Heavy Equipment Operator	2	2	3	3	3
<b>Collections-Commercial/Multi-Family (68-23-37)</b>					
Full Time	5	5	5	5	5
Part Time	0	0	0	0	0
Total	5	5	5	5	5
<i>Positions:</i>					
Heavy Equipment Operator	5	5	5	5	5
<b>Transfer Station (68-23-38)</b>					
Full Time	2	2	2	2	2
Part Time	0	0	0	0	0
Total	2	2	2	2	2
<i>Positions:</i>					
Transfer Station Attendant	1	1	1	2	2
Transfer Station Attendant/Custodian	1	1	0	0	0
Transfer Station Attendant/Heavy Equipment Op	1	1	1	0	0

CITY OF GAINESVILLE  
 BUDGET 2021-2022  
 SCHEDULE OF PERSONNEL

	ACTUAL 2017-2018	ACTUAL 2018-2019	ACTUAL 2019-2020	ACTUAL 2020-2021	PROPOSED 2021-2022
<b>Totals for Solid Waste Fund</b>					
Full Time	15	15	16	16	16
Part Time	0	0	0	0	0
Part Time (Temporary/Seasonal)	0	0	0	0	0
<b>TOTAL SOLID WASTE FUND</b>	<b>15</b>	<b>15</b>	<b>16</b>	<b>16</b>	<b>16</b>
<hr/>					
Total Full Time	218	217	221	220	220
Total Part Time	4	4	4	4	4
Total Part Time (Temporary/Seasonal)	42	45	45	45	42
<b>TOTAL ALL FUNDS</b>	<b>264</b>	<b>266</b>	<b>270</b>	<b>269</b>	<b>266</b>

**CITY OF GAINESVILLE  
BUDGET 2021-2022  
SCHEDULE OF PERSONNEL SUMMARY**

	ACTUAL 2017-2018	ACTUAL 2018-2019	ACTUAL 2019-2020
<b>GENERAL FUND</b>			
Full Time	158	158	161
Part Time	1	1	1
Part Time (Temporary/Seasonal)	42	45	45
<b>TOTAL GENERAL FUND</b>	<b>201</b>	<b>204</b>	<b>207</b>
<b>GOLF COURSE FUND</b>			
Full Time	5	5	5
Part Time	2	2	2
Part Time (Temporary/Seasonal)	0	0	0
<b>TOTAL GOLF COURSE FUND</b>	<b>7</b>	<b>7</b>	<b>7</b>
<b>WATER AND SEWER UTILITY FUND</b>			
Full Time	36	35	35
Part Time	0	0	0
Part Time (Temporary/Seasonal)	0	0	0
<b>TOTAL WATER AND SEWER UTILITY FUND</b>	<b>36</b>	<b>35</b>	<b>35</b>
<b>AIRPORT FUND</b>			
Full Time	2	2	2
Part Time	1	1	1
Part Time (Temporary/Seasonal)	0	0	0
<b>TOTAL AIRPORT FUND</b>	<b>3</b>	<b>3</b>	<b>3</b>
<b>STORMWATER UTILITY FUND</b>			
Full Time	2	2	2
Part Time	0	0	0
Part Time (Temporary/Seasonal)	0	0	0
<b>TOTAL STORMWATER UTILITY FUND</b>	<b>2</b>	<b>2</b>	<b>2</b>
<b>SOLID WASTE FUND</b>			
Full Time	15	15	16
Part Time	0	0	0
Part Time (Temporary/Seasonal)	0	0	0
<b>TOTAL SOLID WASTE FUND</b>	<b>15</b>	<b>15</b>	<b>16</b>
<b>ALL FUNDS TOTALS</b>			
<b>Total Full Time</b>	<b>218</b>	<b>217</b>	<b>221</b>
<b>Total Part Time</b>	<b>4</b>	<b>4</b>	<b>4</b>
<b>Total Part Time (Temporary/Seasonal)</b>	<b>42</b>	<b>45</b>	<b>45</b>
<b>TOTAL ALL FUNDS</b>	<b>264</b>	<b>266</b>	<b>270</b>

EXPLANATION OF CHANGES:

Eliminated 3 temporary/seasonal Maintenance Workers in Cemetery

**City of Gainesville  
BUDGET 2021-2022  
Positions Budgeted in Contractual Services  
(Temporary Workers)**

<b>Fund</b>	<b>Dept</b>	<b>Program</b>	<b>Job</b>	<b>Assigned Number</b>
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-GLOSSARY OF TERM**

## GLOSSARY OF TERMS

**Account.** A separate financial reporting unit for budgeting, management or accounting purposes. All budgetary transactions, whether revenue or expenditure, are recorded in accounts. Several related accounts may be grouped together in a fund. A list is called a chart of accounts.

**Accounting Standards.** The generally accepted accounting principles (GAAP) promulgated by the Governmental Accounting Standards Board that guide the recording and reporting of financial information by state and local governments.

**Accounts Payable.** A short-term (one year or less) liability reflecting amounts owed for goods and services received by the City.

**Accounts Receivable.** An asset reflecting amounts due from other persons/organizations for goods and services furnished by the City.

**Accrual Accounting.** A basis of accounting in which revenues and expenses are recorded at the time they occur, rather than at the time cash is received or paid by the City.

**Adopted Budget.** The budget as modified and finally approved by the City Council. The adopted budget is authorized by ordinance that sets the legal spending limits for the fiscal year.

**Ad Valorem Taxes.** Commonly referred to as property taxes. The charges levied on all real and certain personal property according to the property's assessed value and the tax rate. Used as a source of monies to pay general obligation debt and to support the general fund.

**Appropriation.** An authorization made by the City Council which permits the City to make expenditures and incur obligations.

**Assessed Value.** A valuation set upon real estate or other property as a basis for levying property taxes. All property values within the City of Gainesville are assessed by the Cooke County Appraisal District.

**Asset.** The resources and property of the City that can be used or applied to cover liabilities.

**Assigned Capital.** A fund used to account for revenues designated by the City Council in prior years for special projects and capital purchases. Expenditures are limited to projects for the City as determined by the City Manager.

**Audit Report.** The report prepared by an auditor covering the audit or investigation of an entity's financial position for a given period of time, usually a year. As a general rule, the report should include: 1) a statement of the scope of the audit; 2) explanatory comments concerning exceptions from generally accepted auditing standards; 3) opinions, which are followed by the auditors signature; 4) explanatory comments concerning verification procedures; 5) financial statements and schedules; and 6) statistical tables, supplementary comments and recommendations. The city is required to have an annual audit conducted by qualified certified public accountants.

**Available Cash.** Unobligated cash and cash equivalents.

**Balanced Budget.** A budget where current revenues plus available unreserved fund balances are equal to, or exceed, current expenditures.

**Basis of Accounting.** Refers to when revenues, expenditures, expenses and transfers (and the related assets and liabilities) are recorded and reported in the financial statements.

**Basis of Budgeting.** The basis of accounting for the budget, i.e. basis of budgeting, is the cash basis. Revenues are recognized when received; expenses are recorded when paid.

**Bond.** A written promise to pay a specified sum of money (called the principal amount) at a specified date or dates in the future (called the maturity dates), and carrying interest at a

## GLOSSARY OF TERMS

specified rate, usually paid periodically. The difference between a bond and a note is that a bond is issued for a longer period and requires greater legal formality. The most common types of bonds are general obligation and revenue bonds. Bonds are usually used for construction of large capital projects, such as buildings, streets, and water/sewer system improvements.

**Bonded Debt.** The portion of indebtedness represented by outstanding (unpaid) bonds.

**Bonds Issued.** Bonds sold by the City.

**Bonds Payable.** The face value of bonds issued and unpaid.

**Bond Resolution.** Issuer legal document which details the mechanics of the bond issuer, security features, covenants, events of default and other key features of the issue's legal structure. Indentures and trust agreements are functionally similar types of documents, and the use of each depends on the individual issue and issuer.

**Budget.** A financial plan for a specified period of time (fiscal year for the City) that includes an estimate of proposed expenditures and the means for financing them.

**Budget Calendar.** The schedule of dates used as a guide to complete the various steps of the budget preparation and adoption processes.

**Budget Message.** A general discussion of the proposed budget as presented in writing by the City Manager to the City Council.

**Capital Assets.** Assets of a long-term character which are intended to be held or used, such as land, buildings, machinery, furniture and equipment.

**Capital Budget.** A spending plan for improvements to or acquisition of land, facilities and infrastructure that balances revenues and expenditures, specifies the sources of revenues,

and lists each project or acquisition. Normally a capital budget must be approved by the legislative body. The capital budget and accompanying appropriation ordinance may be included in a consolidated budget document that has a section devoted to capital expenditures and another to operating expenditures. Or two separate documents may be prepared; one for the capital budget and one for the operating budget.

**Capital Improvements.** Expenditures for the construction, purchase or renovation of City facilities or property.

**Capital Outlay.** Expenditures resulting in the acquisition of or addition to the City's capital assets.

**Cash.** Currency on hand and demand deposits with banks or other financial institutions.

**Cash Basis.** A basis of accounting in which transactions are recorded on when cash is received or disbursed. The basis of accounting for the budget is the cash basis.

**Certificates of Obligation.** Tax-supported bonds that are similar to general obligation bonds and can be issued after meeting strict publication requirements and with final approval of the City Council.

**Charter.** A charter is a document that establishes the city's governmental structure and provides for the distribution of powers and duties among the various branches of government. In order to be implemented, the charter must be approved by the people in an election. Changes in the charter must also be approved by a vote of the people.

**CID.** Criminal Investigation Division.

**Construction in Progress (C.I.P.).** A capital project with the continuation of partly completed work towards its conclusion. The resulting asset is not depreciated until the entire project is completed.

## GLOSSARY OF TERMS

**City Council.** The elected governing body of the City, consisting of the Mayor and six (6) Council members, collectively acting as the legislative and policy-making body of the City.

**Debt Limit.** Statutory or constitutional limit on the principal amount of debt that an issuer may incur (or that it may have outstanding at any one time).

**Debt Service.** The City's obligation to pay the principal and interest of all bonds and other debt instruments according to a predetermined payment schedule.

**Debt Service Coverage.** The ratio of net revenues to the debt service requirements.

**Debt Service Fund.** One or more funds established to account for revenues used to repay the principal and interest on debt.

**Debt Service Requirements.** The amount of money required to pay interest and principal for a specified period on outstanding debt.

**Delinquent Taxes.** Property taxes remaining unpaid after the due date. Delinquent taxes incur penalties and interest at rates specified by law.

**Department.** A functional group of the City with related activities aimed at accomplishing a major City service or program.

**Depreciation.** The proration of the cost of a capital asset over the estimated service life of the asset. Each period is charged with a portion of such cost, and through this process, the entire cost of the asset is ultimately charged off as an expense. In governmental accounting, depreciation may be recorded in proprietary funds.

**Effective Tax Rate.** The rate that produces the same effect in terms of the total amount of taxes as compared to the prior year. The computation

of the effective rate is governed by the State of Texas.

**EMPG.** Emergency Management Performance Grant.

**Encumbrance.** The commitment of appropriated funds to purchase an item or service. An encumbrance differs from an account payable in that a commitment is referred to as an encumbrance before goods or services are received. After receipt, the commitment is referred to as an account payable.

**Enterprise Fund.** See Proprietary Fund.

**EOC.** Emergency Operations Center.

**Equity.** The difference between assets and liabilities of the fund.

**Expenditure.** If accounts are kept on the accrual basis, this term designates total charges incurred, whether paid or unpaid. If they are kept on the cash basis, the term covers only actual disbursements for these purposes. (Note: An encumbrance is not an expenditure. An encumbrance reserves funds to be expended.)

**Expense.** Charges incurred, whether paid or unpaid, for operation, maintenance, interest and other charges which are presumed to benefit the current fiscal period.

**Fiscal Year (Period).** The time period designated by the City signifying the beginning and ending period for recording the financial transactions of the City. The City of Gainesville's fiscal year begins each October 1<sup>st</sup> and ends the following September 30<sup>th</sup>.

**Full Faith and Credit.** A pledge of the City's taxing power to repay debt obligations. Bonds carrying such pledges are referred to as general obligation bonds or tax-supported debt.

## GLOSSARY OF TERMS

**Fund.** A fiscal and accounting entity established to record receipt and disbursement of income from sources set aside to support specific activities or to attain certain objectives. Each fund is treated as a distinct fiscal entity where assets equal liabilities plus fund balances.

**Fund Balance.** The difference between fund assets and fund liabilities of governmental and trust funds. Fund Balance for general fund types using modified accrual accounting closely equates to available cash.

**Fund Equity.** The difference between assets and liabilities of the fund.

**GEDC. Gainesville Economic Development Corporation.**

**General Fund.** The major fund in most governmental entities. While other funds tend to be restricted to a single purpose, the general fund is a catch all for general governmental purposes. The General Fund contains the activities commonly associated with municipal government, such as police and fire protection, libraries, parks and recreation.

**General Obligation Bonds.** A municipal bond backed by the full faith, credit and taxing power of the City. See Full Faith and Credit.

**GFOA.** Government Finance Officers Association.

**Goals.** Department/division objectives intended to be accomplished or begun within the coming fiscal year.

**Home Rule City.** Cities which have over 5,000 in population and citizens have adopted home rule charters.

**HSG.** Homeland Security Grant.

**Governmental Fund.** Funds thru which much of government is financed, including general,

special revenue, capital projects and debt service funds.

**ICS.** Incident Command System.

**Interest & Sinking Fund.** See Debt Service Fund.

**Interfund Transfers.** Transfers made from one City fund to another City fund for the purpose such as reimbursement of expenditures, general and administrative services, payments-in-lieu of taxes, or debt service.

**Intergovernmental Revenues.** Revenues from other governments in the form of grants, entitlements, shared revenues or payments-in-lieu of taxes.

**Liability.** Debt or other legal obligations arising out of transactions in the past that must be liquidated, renewed, or refunded at some future date. The term does not include encumbrances.

**M&O.** Acronym for “maintenance and operations”. (1) The recurring costs associated with a department or activity; (2) the portion of the tax rate that is applied to the General Fund (see Tax Rate).

**MHMR.** Mental Health and Mental Retardation.

**Mixed Beverage Tax.** A tax imposed on the gross receipts of a licensee for the sale, preparation or serving of mixed beverages.

**Mission.** The basic purpose of a department/division – the reason for its existence.

**Modified Accrual Basis.** Method of governmental accounting recognizes revenues when they are measurable and available and expenditures when goods or services are received (except for principal and interest on long term debt (when paid)).

**NIMS.** National Incident Management System.

## GLOSSARY OF TERMS

**O & M.** Operations and maintenance.

**Operating Budget.** Plans of current expenditures and the proposed means of financing them. The annual operating budget is the primary means by which most of the financing activities of the City are controlled.

**Operating Expenses.** Proprietary fund expenses related directly to the Fund's primary activities.

**Operating Income.** The excess of proprietary fund operating revenues over operating expenses.

**Operating Revenues.** Proprietary fund revenues directly related to the fund's primary activities. They consist primarily of user charges for goods and services.

**Ordinance.** A formal legislative enactment by the City Council.

**Payment-in-lieu of Taxes.** A payment made to the City in lieu of taxes. These payments are generally made by tax exempt entities for which the City provides specific services. For example, the City's Water and Sewer Fund provides this payment to the City's general fund because of the Water and Sewer Fund's exemption from property taxation.

**Proprietary Fund.** Also referred to as an Enterprise Fund. A governmental accounting fund in which the services provided, such as water and sewer service, are financed and operated similarly to those in a private business. The intent is that the costs of providing these services be recovered through user charges (e.g. water/sewer bills).

**RAMP.** Routine Airport Maintenance Program.

**Reimbursements.** Interfund transactions that constitute reimbursements to a fund for expenditures or expenses initially made from it, but that properly apply to another fund.

**Resolution.** A special or temporary order of the City Council. Requires less formality than an ordinance.

**Retained Earnings.** An equity account reflecting the accumulated earnings of a proprietary fund.

**Revenue Bonds.** Bonds whose principal and interest are payable exclusively from earnings of a proprietary fund.

**ROW.** Right of Way.

**Sales Tax.** A general tax on certain retail sales levied on persons and businesses selling taxable items in the city limits. The City's current sales tax rate is 8.25%, consisting of 6.25% for the State of Texas; 1.25% for the City; .25% for the Gainesville Economic Development Corporation, and .50% for Cooke County.

**Special Revenue Fund.** Accounts for the proceeds of specific revenue sources that are legally restricted to expenditure for specified purposes.

**Structurally Balanced Budget** represents what government revenues and expenditures would be if output were at its potential level.

**SUMP** represents Street, Utility Maintenance Projects.

**TASWA.** Texoma Area Solid Waste Authority.

**Tax Base.** The total value of all real and personal property in the City as of January 1<sup>st</sup> of each year, as certified by the Cooke County Appraisal District's Appraisal Review Board. The tax base represents the net taxable value after exemptions. (Also sometimes referred to as "assessed taxable value".)

**Taxes.** Compulsory charges levied by a government to finance services performed for the common benefit.

## GLOSSARY OF TERMS

**Tax Levy.** The result of multiplying the ad valorem property tax rate per one hundred dollars times the tax base.

**Tax Levy Ordinance.** An ordinance through which taxes are levied.

**Tax Rate.** The rate applied to all taxable property to generate revenue. The tax rate is comprised of two components; the debt service rate, and the maintenance and operations (M&O) rate.

**Tax Roll.** The official list showing the amount of taxes levied against each taxpayer or property. See Tax Base also.

**TCEQ.** Texas Commission on Environmental Equality.

**TCLEOSE.** Texas Commission of Law Enforcement Officer Standards and Education.

**TCOG.** Texoma Council of Governments.

**TML.** The Texas Municipal League is a voluntary coalition of Texas municipalities created for the purpose of furthering and enhancing causes of mutual interest to Texas cities. The League offers educational and training opportunities, legislative activities and legal advisement to its members. Additionally, the League has intergovernmental risk pools that offer insurance coverage on an elective basis.

**TMRS.** The Texas Municipal Retirement System provides retirement plans to its member cities. Each city selects its own plan and its contributions are computed on each individual city's plan and actuarial information. The City of Gainesville currently offers its employees a retirement plan with 1.5:1 matching, with retirement eligibility at any age with 20 years of service.

**TxDOT.** Texas Department of Transportation.

**Unencumbered Balance.** The amount of an appropriation that is not expended or encumbered. It is essentially the amount of money still available for future purchases.

**User Charges.** The payment of a fee for direct receipt of a public service by the party who benefits from the service (e.g. water and sewer fees).

**Utility Fund.** See Proprietary Fund.

**Working Capital.** Current assets minus current liabilities. Working capital measures how much in liquid assets a company has available to build its business. The number can be positive or negative, depending on how much debt the company is carrying. In general, companies that have a lot of working capital will be more successful since they can expand and improve their operations. Companies with negative working capital may lack the funds necessary for growth. Also called net current assets or current capital.



**APPENDIX E- TAX RATE CALCULATION WORKSHEET**

# 2021 Tax Rate Calculation Worksheet

## GAINESVILLE CITY

### 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.

1.	<b>2020 total taxable value.</b> Enter the amount of 2020 taxable value on the 2020 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 (will deduct taxes in Line 17). <sup>1</sup>	\$1,292,528,367
2.	<b>2020 tax ceilings.</b> Counties, Cities and Junior College Districts. Enter 2020 total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other units enter "0" if your taxing units adopted the tax ceiling provision in 2020 or prior year for homeowners age 65 or older or disabled, use this step. <sup>2</sup>	\$150,755,124
3.	<b>Preliminary 2020 adjusted taxable value.</b> Subtract line 2 from line 1.	\$1,141,773,243
4.	<b>2020 total adopted tax rate.</b>	\$0.687500/\$100
5.	<b>2020 taxable value lost because court appeals of ARB decisions reduced 2020 appraised value.</b> A. <b>Original 2020 ARB values:</b> \$0 B. <b>2020 values resulting from final court decisions:</b> - \$0 C. <b>2020 value loss.</b> Subtract B from A. <sup>3</sup>	\$0
6.	<b>2020 taxable value subject to an appeal under Chapter 42, as of July 25.</b> A. <b>2020 ARB certified value:</b> \$0 B. <b>2020 disputed value:</b> - \$0 C. <b>2020 undisputed value.</b> Subtract B from A. <sup>4</sup>	\$0
7.	<b>2020 Chapter 42 related adjusted values.</b> Add line 5 and line 6.	\$0
8.	<b>2020 taxable value, adjusted for actual and potential court-ordered adjustments.</b> Add line 3 and line 7.	\$1,141,773,243

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)

**2021 Tax Rate Calculation Worksheet**  
**GAINESVILLE CITY**

**No-New-Revenue Tax Rate (continued)**

<b>9.</b>	<b>2020 taxable value of property in territory the taxing unit deannexed after January 1, 2020.</b> Enter the 2020 value of property in deannexed territory. <sup>5</sup>	\$0
<b>10.</b>	<p><b>2020 taxable value lost because property first qualified for an exemption in 2021.</b> If the taxing unit increased an original exemption, use the difference between the original exempted amount and the increased exempted amount. Do not include value lost due to freeport, goods-in-transit, temporary disaster exemptions. Note that lowering the amount or percentage of an existing exemption in 2021 does not create a new exemption or reduce taxable value.</p> <p>A. <b>Absolute exemptions.</b> Use 2020 market value: <span style="float: right;">\$4,310,453</span></p> <p>B. <b>Partial exemptions.</b> 2021 exemption amount or 2021 percentage exemption times 2020 value: <span style="float: right;">+ \$1,238,483</span></p> <p>C. <b>Value loss.</b> Add A and B.<sup>6</sup></p>	\$5,548,936
<b>11.</b>	<p><b>2020 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 2021.</b> Use only those properties that first qualified in 2021; do not use properties that qualified in 2020.</p> <p>A. <b>2020 market value:</b> <span style="float: right;">\$0</span></p> <p>B. <b>2021 productivity or special appraised value:</b> <span style="float: right;">- \$0</span></p> <p>C. <b>Value loss.</b> Subtract B from A.<sup>7</sup></p>	\$0
<b>12.</b>	<b>Total adjustments for lost value.</b> Add lines 9, 10C and 11C.	\$5,548,936
<b>13.</b>	<b>Adjusted 2020 taxable value.</b> Subtract line 12 from line 8.	\$1,136,224,307
<b>14.</b>	<b>Adjusted 2020 total levy.</b> Multiply line 4 by line 13 and divide by \$100.	\$7,811,542
<b>15.</b>	<p><b>Taxes refunded for years preceding tax year 2020.</b> Enter the amount of taxes refunded by the taxing unit for tax years preceding tax year 2020. Types of refunds include court decisions, Tax Code § 25.25(b) and (c) corrections and Tax Code § 31.11 payment errors. Do not include refunds for tax year 2020. This line applies only to tax years preceding tax year 2020.<sup>8</sup></p>	\$0
<b>16.</b>	<p><b>Taxes in tax increment financing (TIF) for tax year 2020.</b> Enter the amount of taxes paid into the tax increment fund for a reinvestment zone as agreed by the taxing unit. If the unit has no 2021 captured appraised value in Line 18D, enter "0".<sup>9</sup></p>	\$0
<b>17.</b>	<b>Adjusted 2020 levy with refunds and TIF adjustment.</b> Add lines 14 and 15, subtract line 16. <sup>10</sup>	\$7,811,542

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 § 26.012(13)

9 Tex. Tax Code § 26.03(c)

10 Tex. Tax Code § 26.012(13)

## 2021 Tax Rate Calculation Worksheet

### GAINESVILLE CITY

#### No-New-Revenue Tax Rate (continued)

<b>18.</b>	<p><b>Total 2021 taxable value on the 2021 certified appraisal roll today.</b> This value includes only certified values or certified estimate of values and includes the total taxable value of homesteads with tax ceilings (will deduct in line 20). These homesteads includes homeowners age 65 or older or disabled.<sup>11</sup></p> <p><b>A. Certified values:</b> <span style="float: right;">\$1,370,541,156</span></p> <p><b>B. Counties:</b> Include railroad rolling stock values certified by the Comptroller's office: <span style="float: right;">+ \$0</span></p> <p><b>C. Pollution control and energy storage system exemption:</b> Deduct the value of property exempted for the current tax year for the first time as pollution control or energy storage system property: <span style="float: right;">- \$0</span></p> <p><b>D. Tax increment financing:</b> Deduct the 2021 captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which the 2021 taxes will be deposited into the tax increment fund. Do not include any new property value that will be included in line 23 below.<sup>12</sup> <span style="float: right;">- \$0</span></p> <p><b>E. Total 2021 value.</b> Add A and B, then subtract C and D. <span style="float: right;">\$1,370,541,156</span></p>	
<b>19.</b>	<p><b>Total value of properties under protest or not included on certified appraisal roll.</b><sup>13</sup></p> <p><b>A. 2021 taxable value of properties under protest.</b> The chief appraiser certifies a list of properties still under ARB protest. The list shows the appraisal district's value and the taxpayer's claimed value, if any or an estimate of the value if the taxpayer wins. For each of the properties under protest, use the lowest of these values. Enter the total value under protest.<sup>14</sup> <span style="float: right;">\$7,478,130</span></p> <p><b>B. 2021 value of properties not under protest or included on certified appraisal roll.</b> The chief appraiser gives taxing units a list of those taxable properties that the chief appraiser knows about but are not included at appraisal roll certification. These properties also are not on the list of properties that are still under protest. On this list of properties, the chief appraiser includes the market value, appraised value and exemptions for the preceding year and a reasonable estimate of the market value, appraised value and exemptions for the current year. Use the lower market, appraised or taxable value (as appropriate). Enter the total value of property not on the certified roll.<sup>15</sup> <span style="float: right;">+ \$0</span></p>	

11 Tex. Tax Code § 26.12, 26.04(c-2)

12 Tex. Tax Code § 26.03(c)

13 Tex. Tax Code § 26.01(c) and (d)

14 Tex. Tax Code § 26.01(c)

15 Tex. Tax Code § 26.01(d)

**2021 Tax Rate Calculation Worksheet**  
**GAINESVILLE CITY**

**No-New-Revenue Tax Rate (concluded)**

<b>19. (cont.)</b>	<b>C. Total value under protest or not certified.</b> Add A and B.	\$7,478,130
<b>20.</b>	<b>2021 tax ceilings.</b> Counties, cities and junior colleges enter 2021 total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other taxing units enter "0". If your taxing units adopted the tax ceiling provision in 2020 or a prior year for homeowners age 65 or older or disabled, use this step. <sup>16</sup>	\$160,208,705
<b>21.</b>	<b>2021 total taxable value.</b> Add lines 18E and 19C. Subtract line 20. <sup>17</sup>	\$1,217,810,581
<b>22.</b>	<b>Total 2021 taxable value of properties in territory annexed after January 1, 2020.</b> Include both real and personal property. Enter the 2021 value of property in territory annexed. <sup>18</sup>	\$0
<b>23.</b>	<b>Total 2021 taxable value of new improvements and new personal property located in new improvements.</b> New means the item was not on the appraisal roll in 2020. 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 January 1, 2020 and be located in a new improvement. New improvements <b>do</b> include property on which a tax abatement agreement has expired for 2021. <sup>19</sup>	\$10,564,241
<b>24.</b>	<b>Total adjustments to the 2021 taxable value.</b> Add lines 22 and 23.	\$10,564,241
<b>25.</b>	<b>Adjusted 2021 taxable value.</b> Subtract line 24 from line 21.	\$1,207,246,340
<b>26.</b>	<b>2021 NNR tax rate.</b> Divide line 17 by line 25 and multiply by \$100. <sup>20</sup>	\$0.647/\$100
<b>27.</b>	<b>COUNTIES ONLY.</b> Add together the NNR tax rates for each type of tax the county levies. The total is the 2021 county NNR tax rate. <sup>21</sup>	\$/\$100

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)

## 2021 Tax Rate Calculation Worksheet

### GAINESVILLE CITY

#### 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:

1. **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.
2. **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.

<b>28.</b>	2020 M&O tax rate. Enter the 2020 M&O tax rate.	\$0.4952/\$100
<b>29.</b>	2020 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> .	\$1,141,773,243
<b>30.</b>	Total 2020 M&O levy. Multiply line 28 by line 29 and divide by \$100.	\$5,654,061
<b>31.</b>	<p><b>Adjusted 2020 levy for calculating NNR M&amp;O taxes.</b></p> <p><b>A. 2020 sales tax specifically to reduce property taxes.</b> For cities, counties and hospital districts, enter the amount of additional sales tax collected and spent on M&amp;O expenses in 2020, if any. Other taxing units, enter 0. Counties must exclude any amount that was spent for economic development grants from the amount of sales tax spent.</p> <p style="text-align: right;">\$1,287,465</p> <p><b>B. M&amp;O taxes refunded for years preceding tax year 2020:</b> Enter the amount of M&amp;O taxes refunded in the preceding year for taxes before that year. Types of refunds include court decisions, Tax Code Section 25.25(b) and (c) corrections and Tax Code Section 31.11 payment errors. Do not include refunds for tax year 2020. This line applies only to tax years preceding tax year 2020.</p> <p style="text-align: right;">+ \$0</p> <p><b>C. 2020 taxes in TIF:</b> Enter the amount of taxes paid into the tax increment fund for a reinvestment zone as agreed by the taxing unit. If the taxing unit has no 2021 captured appraised value in Line 18D, enter 0.</p> <p style="text-align: right;">- \$0</p>	

## 2021 Tax Rate Calculation Worksheet GAINESVILLE CITY

### Voter-Approval Tax Rate (continued)

<b>31.</b> <b>(cont.)</b>	<p><b>D. 2020 transferred function.:</b> If discontinuing all of a department, function or activity and transferring it to another taxing unit by written contract, enter the amount spent by the taxing unit discontinuing the function in the 12 months preceding the month of this calculation. If the taxing unit did not operate this function for this 12-month period, use the amount spent in the last full fiscal year in which the taxing unit operated the function. The taxing unit discontinuing the function will subtract this amount in E below. The taxing unit receiving the function will add this amount in E below. Other taxing units enter 0. <span style="float: right;">+/- \$0</span></p> <p><b>E. 2020 M&amp;O levy adjustments.:</b> Add A and B, then subtract C. For taxing unit with D, subtract if discontinuing function and add if receiving function. <span style="float: right;">\$1,287,465</span></p> <p><b>F. Add line 30 to line 31E.</b> <span style="float: right;">\$6,941,526</span></p>	
<b>32.</b>	<b>Adjusted 2021 taxable value.</b> Enter the amount in line 25 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$1,207,246,340
<b>33.</b>	<b>2021 NNR M&amp;O rate. (unadjusted)</b> Divide line 31 by line 32 and multiply by \$100.	\$0.5749/\$100
<b>34.</b>	<p><b>Rate adjustment for state criminal justice mandate.</b><sup>23</sup></p> <p><b>A. 2021 state criminal justice mandate.</b> Enter the amount spent by a county in the previous 12 months providing for the maintenance and operation cost of keeping inmates in county-paid facilities after they have been sentenced. Do not include any state reimbursement received by the county for the same purpose. <span style="float: right;">\$0</span></p> <p><b>B. 2020 criminal justice mandate.</b> Enter the amount spent by a county in the 12 months prior to the previous 12 months providing for the maintenance and operation cost of keeping inmates in county-paid facilities after they have been sentenced. Do not include any state reimbursement received by the county for the same purpose. Enter zero if this is the first time the mandate applies. <span style="float: right;">\$0</span></p> <p><b>C. Subtract B from A and divide by line 32 and multiply by \$100.</b> <span style="float: right;">\$0/\$100</span></p> <p><b>D. Enter the rate calculated in C. If not applicable, enter 0.</b> <span style="float: right;">\$0/\$100</span></p>	\$0/\$100

<sup>22</sup> [Reserved for expansion]

<sup>23</sup> Tex. Tax Code § 26.044

**2021 Tax Rate Calculation Worksheet**  
**GAINESVILLE CITY**

**Voter-Approval Tax Rate (continued)**

<b>35.</b>	<p><b>Rate adjustment for indigent health care expenditures.<sup>24</sup></b></p> <p><b>A. 2021 indigent health care expenditures.</b> Enter the amount paid by a taxing unit providing for the maintenance and operation cost of providing indigent health care for the period beginning on July 1, 2020 and ending on June 30, 2021, less any state assistance received for the same purpose.</p>	\$0	
	<p><b>B. 2020 indigent health care expenditures.</b> Enter the amount paid by a taxing unit providing for the maintenance and operation cost of providing indigent health care for the period beginning on July 1, 2019 and ending on June 30, 2020, less any state assistance received for the same purpose.</p>	\$0	
	<p><b>C.</b> Subtract B from A and divide by line 32 and multiply by \$100.</p>	\$0/\$100	
	<p><b>D.</b> Enter the rate calculated in C. If not applicable, enter 0.</p>		\$0/\$100
<b>36.</b>	<p><b>Rate adjustment for county indigent defense compensation.<sup>25</sup></b></p> <p><b>A. 2021 indigent defense compensation expenditures.</b> Enter the amount paid by a county to provide appointed counsel for indigent individuals for the period beginning on July 1, 2020 and ending on June 30, 2021, less any state grants received by the county for the same purpose.</p>	\$0	
	<p><b>B. 2020 indigent defense compensation expenditures.</b> Enter the amount paid by a county to provide appointed counsel for indigent individuals for the period beginning on July 1, 2019 and ending on June 30, 2020, less any state grants received by the county for the same purpose.</p>	\$0	
	<p><b>C.</b> Subtract B from A and divide by line 32 and multiply by \$100.</p>	\$0/\$100	
	<p><b>D.</b> Multiply B by 0.05 and divide by line 32 and multiply by \$100.</p>	\$0/\$100	
	<p><b>E.</b> Enter the lessor of C and D. If not applicable, enter 0.</p>		\$0/\$100

24 Tex. Tax Code § 26.0442

25 Tex. Tax Code § 26.0442

**2021 Tax Rate Calculation Worksheet**  
**GAINESVILLE CITY**

**Voter-Approval Tax Rate (continued)**

<b>37.</b>	<p><b>Rate adjustment for county hospital expenditures.</b><sup>26</sup></p> <p><b>A. 2021 eligible county hospital expenditures.</b> Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, 2020 and ending on June 30, 2021</p> <p style="text-align: right;">\$0</p> <p><b>B. 2020 eligible county hospital expenditures.</b> Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, 2019 and ending on June 30, 2020.</p> <p style="text-align: right;">\$0</p> <p><b>C. Subtract B from A and divide by line 32 and multiply by \$100.</b></p> <p style="text-align: right;">\$0/\$100</p> <p><b>D. Multiply B by 0.08 and divide by line 32 and multiply by \$100.</b></p> <p style="text-align: right;">\$0/\$100</p> <p><b>E. Enter the lessor of C and D, if applicable. If not applicable, enter 0.</b></p> <p style="text-align: right;">\$0/\$100</p>	
<b>38.</b>	<p><b>Adjusted 2021 NNR M&amp;O rate.</b> Add lines 33, 34D, 35D, 36E, and 37E.</p>	\$0.5749/\$100
<b>39.</b>	<p><b>2021 voter-approval M&amp;O rate.</b> Enter the rate as calculated by the appropriate scenario below.</p> <p><b>Special Taxing Unit.</b> If the taxing unit qualifies as a special taxing unit, multiply line 38 by 1.08.</p> <p><b>Other Taxing Unit.</b> If the taxing unit does not qualify as a special taxing unit, multiply Line 38 by 1.035</p> <p><b>Taxing unit affected by disaster declaration.</b> If the taxing unit is located in an area declared as disaster area, the governing body may direct the person calculating the voter-approval rate to calculate in the manner provided for a special taxing unit. The taxing unit shall continue to calculate the voter-approval rate in this manner until the earlier of 1) the second 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, and 2) the third tax year after the tax year in which the disaster occurred. If the taxing unit qualifies under this scenario, multiply line 38 by 1.08.<sup>27</sup></p>	\$0.595/\$100

26 Tex. Tax Code § 26.0443

27 Tex. Tax Code § 26.04(c-1)

**2021 Tax Rate Calculation Worksheet**  
**GAINESVILLE CITY**

**Voter-Approval Tax Rate (concluded)**

<b>40.</b>	<p><b>Total 2021 debt to be paid with property taxes and additional sales tax revenue.</b> Debt means the interest and principal that will be paid on debts that:</p> <p>(1) are paid by property taxes,  (2) are secured by property taxes,  (3) are scheduled for payment over a period longer than one year, and  (4) are not classified in the taxing unit's budget as M&amp;O expenses.</p> <p>A: <b>Debt</b> also includes contractual payments to other taxing units that have incurred debts on behalf of this taxing unit, if those debts meet the four conditions above. Include only amounts that will be paid from property tax revenue. Do not include appraisal district budget payments.  Enter debt amount. <span style="float: right;">\$2,184,049</span></p> <p>B: Subtract <b>unencumbered fund amount</b> used to reduce total debt. <span style="float: right;">-\$55,322</span></p> <p>C: Subtract <b>certified amount spent from sales tax to reduce debt</b> (enter zero if none). <span style="float: right;">-\$0</span></p> <p>D: Subtract <b>amount paid</b> from other resources. <span style="float: right;">-\$0</span></p> <p>E: <b>Adjusted debt.</b> Subtract B, C and D from A. <span style="float: right;">\$2,128,727</span></p>	
<b>41.</b>	<b>Certified 2020 excess debt collections.</b> Enter the amount certified by the collector. <sup>28</sup>	\$0
<b>42.</b>	<b>Adjusted 2021 debt.</b> Subtract line 41 from line 40E.	\$2,128,727
<b>43.</b>	<p><b>2021 anticipated collection rate.</b></p> <p>A. Enter the 2021 anticipated collection rate certified by the collector.<sup>29</sup> <span style="float: right;">100.0000%</span></p> <p>B. Enter the 2020 actual collection rate. <span style="float: right;">100.0000%</span></p> <p>C. Enter the 2019 actual collection rate. <span style="float: right;">100.0000%</span></p> <p>D. Enter the 2018 actual collection rate. <span style="float: right;">100.0000%</span></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%.<sup>30</sup></p>	100.0000%
<b>44.</b>	<b>2021 debt adjusted for collections.</b> Divide line 42 by line 43E.	\$2,128,727
<b>45.</b>	<b>2021 total taxable value.</b> Enter the amount on line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$1,217,810,581
<b>46.</b>	<b>2021 debt rate.</b> Divide line 44 by line 45 and multiply by \$100.	\$0.1747/\$100
<b>47.</b>	<b>2021 voter-approval tax rate.</b> Add lines 39 and 46.	\$0.7697/\$100
<b>48.</b>	<b>COUNTIES ONLY.</b> Add together the voter-approval tax rates for each type of tax the county levies. The total is the 2021 county voter-approval tax rate.	\$/\$100

28 Tex. Tax Code § 26.012(10) and 16.04(b)

29 Tex. Tax Code § 26.04(b)  
30 Tex. Tax Code § 26.04(h),(h-1) and (h-2)

## 2021 Tax Rate Calculation Worksheet

### GAINESVILLE CITY

#### 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.

<b>49.</b>	<b>Taxable Sales.</b> For taxing units that adopted the sales tax in November 2020 or May 2021, enter the Comptroller's estimate of taxable sales for the previous four quarters. <sup>32</sup> Estimates of taxable sales may be obtained through the Comptroller's Allocation Historical Summary webpage. Taxing units that adopted the sales tax before November 2020, skip this line.	\$0
<b>50.</b>	<b>Estimated sales tax revenue.</b> Counties exclude any amount that is or will be spent for economic development grants from the amount of estimated sales tax revenue. <sup>33</sup>  <b>Taxing units that adopted the sales tax in November 2020 or in May 2021.</b> Multiply the amount on Line 49 by the sales tax rate (.01, .005, or .0025, as applicable) and multiply the result by .95. <sup>34</sup>  -OR-  <b>Taxing units that adopted the sales tax before November 2020.</b> Enter the sales tax revenue for the previous four quarters. Do not multiply by .95.	\$1,184,445
<b>51.</b>	<b>2021 total taxable value.</b> Enter the amount from line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$1,217,810,581
<b>52.</b>	<b>Sales tax adjustment rate.</b> Divide line 50 by line 51 and multiply by \$100.	\$0.0972/\$100
<b>53.</b>	<b>2021 NNR tax rate, unadjusted for sales tax.</b> <sup>35</sup> Enter the rate from line 26 or 27, as applicable, on the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$0.647/\$100
<b>54.</b>	<b>2021 NNR tax rate, adjusted for sales tax.</b>  <b>Taxing units that adopted the sales tax in November 2020 or in May 2021.</b> Subtract line 52 from line 53. Skip to line 55 if you adopted the additional sales tax before November 2020.	\$0.647/\$100
<b>55.</b>	<b>2021 voter-approval tax rate, unadjusted for sales tax.</b> <sup>36</sup> Enter the rate from line 47 or 48, as applicable, of the <i>Voter-Approval Tax Rate Worksheet</i> .	\$0.7697/\$100
<b>56.</b>	<b>2021 voter-approval tax rate, adjusted for sales tax.</b> Subtract line 52 from line 55.	\$0.6725/\$100

31 [Reserved for expansion]

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)

## 2021 Tax Rate Calculation Worksheet

### GAINESVILLE CITY

#### Voter-Approval Tax Rate Adjustment for Unused Increment Rate

The unused increment rate is the rate equal to the difference between the adopted tax rate and voter-approval tax rate before the unused increment rate for the prior three years.<sup>39</sup> In a year where a taxing unit adopts a rate by applying any portion of the unused increment rate, the unused increment rate for that year would be zero.

For each tax year before 2021, the difference between the adopted tax rate and voter-approval rate is considered zero, therefore the unused increment rate for 2021 is zero.<sup>40</sup>

This section should only be completed by a taxing unit that does not meet the definition of a special taxing unit.<sup>41</sup>

<b>61.</b>	<b>2020 unused increment rate.</b> Subtract the 2020 actual tax rate and the 2020 unused increment rate from the 2020 voter-approval tax rate. If the number is less than zero, enter zero. If the year is prior to 2021, enter zero.	\$0.0109/\$100
<b>62.</b>	<b>2019 unused increment rate.</b> Subtract the 2019 actual tax rate and the 2019 unused increment rate from the 2019 voter-approval tax rate. If the number is less than zero, enter zero. If the year is prior to 2021, enter zero.	\$0/\$100
<b>63.</b>	<b>2018 unused increment rate.</b> Subtract the 2018 actual tax rate and the 2018 unused increment rate from the 2018 voter-approval tax rate. If the number is less than zero, enter zero. If the year is prior to 2021, enter zero.	\$0/\$100
<b>64.</b>	<b>2021 unused increment rate.</b> Add lines 61, 62, and 63.	\$0.0109/\$100
<b>65.</b>	<b>2021 voter-approval tax rate, adjusted for unused increment rate.</b> Add line 64 to one of the following lines (as applicable): line 47, line 48 (counties), line 56 (taxing units with the additional sales tax) or line 60 (taxing units with pollution control).	\$0.6834/\$100

<sup>39</sup> Tex. Tax Code § 26.013(a)

<sup>40</sup> Tex. Tax Code § 26.013(c)

<sup>41</sup> Tex. Tax Code § 26.063(a)(1)

## 2021 Tax Rate Calculation Worksheet GAINESVILLE CITY

### De Minimis Rate

The de minimis rate is the rate equal to the sum of the no-new-revenue maintenance and operations rate, the rate that will raise \$500,000, and the current debt rate for a taxing unit.<sup>42</sup>

This section should only be completed by a taxing unit that is a municipality of less than 30,000 or a taxing unit that does not meet the definition of a special taxing unit.<sup>43</sup>

<b>66.</b>	<b>Adjusted 2021 NNR M&amp;O tax rate.</b> Enter the rate from line 38 of the <i>Voter-Approval Tax Rate Worksheet</i> .	\$0.5749/\$100
<b>67.</b>	<b>2021 total taxable value.</b> Enter the amount from line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$1,217,810,581
<b>68.</b>	<b>Rate necessary to impose \$500,000 in taxes.</b> Divide \$500,000 by line 67 and multiply by \$100.	\$0.041/\$100
<b>69.</b>	<b>2021 debt rate.</b> Enter the rate from line 46 of the <i>Voter-Approval Tax Rate Worksheet</i> .	\$0.1747/\$100
<b>70.</b>	<b>De minimis rate.</b> Add lines 66,68, and 69.	\$0.7906/\$100

<sup>42</sup> Tex. Tax Code § 26.012(8-a)

<sup>43</sup> Tex. Tax Code § 26.063(a)(1)

**Total Tax Rate**

Indicate the applicable total tax rates as calculated above.

**No-New-Revenue tax rate.** As applicable, enter the 2021 NNR tax rate from: line 26, line 27 (counties), or line 54 (adjusted for sales tax). \$0.647/\$100

**Voter-approval tax rate.** As applicable, enter the 2021 voter-approval tax rate from: line 47, line 48 (counties), line 56 (adjusted for sales tax), line 60 (adjusted for pollution control), or line 65 (adjusted for unused increment). \$0.6834/\$100

**De minimis rate.** If applicable, enter the de minimis rate from line 70. \$0.7906/\$100

**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 calculated the tax rates in accordance with requirements in Tax Code.<sup>44</sup>

**Print Here**

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Printed Name of Taxing Unit Representative

**Sign Here**

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Taxing Unit Representative

**Date**

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44 Tex. Tax Code § 26.04(c)

**2021 Notice of No-New-Revenue Tax Rate  
Worksheet for Calculation of Tax Increase/Decrease**

**Entity Name:** GAINESVILLE CITY

**Date:** 07/30/2021

<p><b>1.</b>2020 taxable value, adjusted for actual and potential court-ordered adjustments. Enter line 8 of the No-New-Revenue Tax Rate Worksheet.</p>	\$1,141,773,243
<p><b>2.</b>2020 total tax rate. Enter line 4 of the No-New-Revenue Tax Rate Worksheet.</p>	0.687500
<p><b>3.</b>Taxes refunded for years preceding tax year 2020. Enter line 15 of the No-New-Revenue Tax Rate Worksheet.</p>	\$0
<p><b>4.</b>Last year's levy. Multiply Line 1 times Line 2 and divide by 100. To the result, add Line 3.</p>	\$7,849,691
<p><b>5.</b>2021 total taxable value. Enter Line 21 of the No-New-Revenue Tax Rate Worksheet.</p>	\$1,217,810,581
<p><b>6.</b>2021 no-new tax rate. Enter line 26 of the No-New-Revenue Tax Rate Worksheet or Line 54 of the Additional Sales Tax Rate Worksheet.</p>	0.647000
<p><b>7.</b>2021 taxes if a tax rate equal to the no-new-revenue tax rate is adopted. Multiply Line 5 times Line 6 and divide by 100.</p>	\$7,879,234
<p><b>8.</b>Last year's total levy. Sum of line 4 for all funds.</p>	\$7,849,691
<p><b>9.</b>2021 total taxes if a tax rate equal to the no-new-revenue tax rate is adopted. Sum of line 7 for all funds.</p>	\$7,879,234
<p><b>10.</b>Tax Increase (Decrease). Subtract Line 8 from Line 9.</p>	\$29,543

## GAINESVILLE CITY Tax Rate Recap for 2021 Tax Rates

Description of Rate	Tax Rate Per \$100	Tax Levy This is calculated using the Total Adjusted Taxable Value (line 21) of the No-New-Revenue Tax Rate Worksheet	Additional Tax Levy Compared to <u>last year's tax levy</u> of 7,849,691	Additional Tax Levy Compared to <u>no-new-revenue tax rate levy</u> of 7,879,234
Last Year's Tax Rate	0.687500	\$8,372,448	\$522,757	\$493,213
No-New-Revenue Tax Rate	0.647000	\$7,879,234	\$29,543	\$0
Notice & Hearing Limit	0.647000	\$7,879,234	\$29,543	\$0
Voter-Approval Tax Rate	0.683400	\$8,322,518	\$472,826	\$443,283
Proposed Tax Rate	0.672100	\$8,184,905	\$335,214	\$305,670

### No-New-Revenue Tax Rate Increase in Cents per \$100

0.00	0.647000	7,879,234	29,543	0
0.50	0.652000	7,940,125	90,434	60,891
1.00	0.657000	8,001,016	151,324	121,781
1.50	0.662000	8,061,906	212,215	182,672
2.00	0.667000	8,122,797	273,106	243,562
2.50	0.672000	8,183,687	333,996	304,453
3.00	0.677000	8,244,578	394,887	365,343
3.50	0.682000	8,305,468	455,777	426,234
4.00	0.687000	8,366,359	516,668	487,124
4.50	0.692000	8,427,249	577,558	548,015
5.00	0.697000	8,488,140	638,449	608,905
5.50	0.702000	8,549,030	699,339	669,796
6.00	0.707000	8,609,921	760,230	730,686
6.50	0.712000	8,670,811	821,120	791,577
7.00	0.717000	8,731,702	882,011	852,467
7.50	0.722000	8,792,592	942,901	913,358
8.00	0.727000	8,853,483	1,003,792	974,248
8.50	0.732000	8,914,373	1,064,682	1,035,139
9.00	0.737000	8,975,264	1,125,573	1,096,030
9.50	0.742000	9,036,155	1,186,463	1,156,920
10.00	0.747000	9,097,045	1,247,354	1,217,811
10.50	0.752000	9,157,936	1,308,245	1,278,701
11.00	0.757000	9,218,826	1,369,135	1,339,592
11.50	0.762000	9,279,717	1,430,026	1,400,482
12.00	0.767000	9,340,607	1,490,916	1,461,373
12.50	0.772000	9,401,498	1,551,807	1,522,263
13.00	0.777000	9,462,388	1,612,697	1,583,154
13.50	0.782000	9,523,279	1,673,588	1,644,044
14.00	0.787000	9,584,169	1,734,478	1,704,935
14.50	0.792000	9,645,060	1,795,369	1,765,825

**Tax Levy:** This is calculated by taking the adjusted taxable value (line 21 of No-New-Revenue Tax Rate Worksheet), multiplying by the appropriate rate, such as the No-New-Revenue Tax Rate and dividing by 100.

**For School Districts:** This is calculated by taking the adjusted taxable value (line 34 of the Voter-Approval Tax Rate Worksheet), multiplying by the appropriate rate, dividing by 100 and then adding this year's frozen tax levy on homesteads of the elderly.

**Additional Levy Last Year:** This is calculated by taking Last Year's taxable value (line 3 of No-New-Revenue Tax Rate Worksheet), multiplying by Last Year's tax rate (line 4 of No-New-Revenue Tax Rate Worksheet) and dividing by 100.

**For School Districts:** This is calculated by taking Last Year's taxable value, subtracting Last Year's taxable value for the elderly, multiplying by Last Year's tax rate, dividing by 100 and adding Last Year's tax ceiling.

**Additional Levy This Year:** This is calculated by taking the current adjusted taxable value, multiplying by the No-New-Revenue Tax Rate and dividing by 100.

**For School Districts:** This is calculated by taking the adjusted taxable value (line 34 of the Voter-Approval Tax Rate Worksheet), multiplying by the No-New-Revenue Tax Rate, dividing by 100 and adding This Year's tax ceiling.

**COUNTIES ONLY:** All figures in this worksheet include ALL County Funds. Tax Levy amounts are the sum of each Fund's Taxable Value X each Fund's Tax Rate.

## Notice About 2021 Tax Rates

Property Tax Rates in GAINESVILLE CITY. This notice concerns the 2021 property tax rates for GAINESVILLE CITY. This notice provides information about two tax rates used in adopting the current tax year's tax rate. The no-new-revenue tax rate would impose the same amount of taxes as last year if you compare properties taxed in both years. In most cases, the voter-approval tax rate is the highest tax rate a taxing unit can adopt without holding an election. In each case, these rates are calculated by dividing the total amount of taxes by the current taxable value with adjustments as required by state law. The rates are given per \$100 of property value.

**This year's no-new-revenue tax rate:** \$0.647000/\$100

**This year's voter-approval tax rate:** \$0.6834/\$100

To see the full calculations, please visit [cooke.truthintaxation.com](http://cooke.truthintaxation.com) for a copy of the Tax Rate Calculation Worksheet.

### Current Year Debt Service:

The following amounts are for long-term debts that are secured by property taxes. These amounts will be paid from upcoming property tax revenues (or additional sales tax revenues, if applicable).

Description of Debt	Principal or Contract Payment to be Paid from Property Taxes	Interest to be Paid from Property Taxes	Other Amounts to be Paid	Total Payment
2012 G O REFUNDING BONDS	\$125,000	\$9,050	\$0	\$134,050
2012 C O OBLIGATION BONDS	\$145,000	\$52,336	\$0	\$197,336
2013 C O OBLIGATION BONDS	\$0	\$0	\$0	\$0
2014 G O OBLIGATION BONDS	\$210,000	\$126,625	\$0	\$336,625
2015 C TAX & REV C OBLIGATION	\$0	\$0	\$0	\$0
2016 G O R I BONDS	\$747,417	\$136,885	\$0	\$884,302
2017 G O R I BONDS	\$0	\$0	\$0	\$0

2018 C O OBLIGATION BONDS	\$211,176	\$109,830	\$0	\$321,006
2020 G O REFUNDING BONDS	\$285,000	\$25,730	\$0	\$310,730
Total required for 2021 debt service				\$2,184,049
-	Amount (if any) paid from funds listed in unencumbered funds			\$0
-	Amount (if any) paid from other resources			\$0
-	Excess collections last year			\$55,322
=	Total to be paid from taxes in 2021			\$2,128,727
+	Amount added in anticipation that the taxing unit will collect only 100.000000% of its taxes in 2021			\$0
=	Total Debt Levy			\$2,128,727

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This notice contains a summary of the no-new-revenue and voter-approval calculations as certified by  
Name of person preparing this notice: SHELLI K SWEETEN  
Position: Collection Supervisor  
Date prepared: July 20, 2021

*Statements required in notice if the proposed tax rate exceeds the no-new-revenue tax rate but does not exceed the voter-approval tax rate, as prescribed by Tax Code §26.06(b-2).*

## NOTICE OF PUBLIC HEARING ON TAX INCREASE

A tax rate of \$0.6721 per \$100 valuation has been proposed by the governing body of GAINESVILLE CITY.

PROPOSED TAX RATE	\$0.6721 per \$100
NO-NEW-REVENUE TAX RATE	\$0.6470 per \$100
VOTER-APPROVAL TAX RATE	\$0.6834 per \$100

The no-new-revenue tax rate is the tax rate for the 2021 tax year that will raise the same amount of property tax revenue for GAINESVILLE CITY from the same properties in both the 2020 tax year and the 2021 tax year.

The voter-approval rate is the highest tax rate that GAINESVILLE CITY may adopt without holding an election to seek voter approval of the rate.

The proposed tax rate is greater than the no-new-revenue tax rate. This means that GAINESVILLE CITY is proposing to increase property taxes for the 2021 tax year.

A PUBLIC HEARING ON THE PROPOSED TAX RATE WILL BE HELD ON September 1, 2021 at 6:00 PM at CITY HALL.

The proposed tax rate is not greater than the voter-approval tax rate. As a result, GAINESVILLE CITY is not required to hold an election at which voters may accept or reject the proposed tax rate. However, you may express your support for or opposition to the proposed tax rate by contacting the members of the GAINESVILLE CITY COUNSEL of GAINESVILLE CITY at their offices or by attending the public hearing mentioned above.

YOUR TAXES OWED UNDER ANY OF THE TAX RATES MENTIONED ABOVE CAN BE CALCULATED AS FOLLOWS:

$$\text{Property tax amount} = (\text{tax rate}) \times (\text{taxable value of your property}) / 100$$

*(List names of all members of the governing body below, showing how each voted on the proposal to consider the tax increase or, if one or more were absent, indicating absences.)*

FOR the  
proposal:  
AGAINST  
the  
proposal:  
PRESENT  
and not  
voting:  
ABSENT:

The 86th Legislature modified the manner in which the voter-approval tax rate is calculated to limit the rate of growth of property taxes in the state.

The following table compares the taxes imposed on the average residence homestead by GAINESVILLE CITY last year to the taxes proposed to be imposed on the average residence homestead by GAINESVILLE CITY this year.

	2020	2021	Change
<b>Total tax rate (per \$100 of value)</b>	\$0.6875	\$0.6721	2.23% decrease
<b>Average homestead taxable value</b>	\$130,937	\$144,705	10.51% increase
<b>Tax on average homestead</b>	\$900	\$973	8.11% increase
<b>Total tax levy on all properties</b>	\$7,811,542	\$8,184,905	4.77% increase

For assistance with tax calculations, please contact the tax assessor for GAINESVILLE CITY at 940-665-7651 or [cookecad.org](http://cookecad.org), or visit [cooke.truthintaxation.com/](http://cooke.truthintaxation.com/).