


CITY OF  
**GAINESVILLE**

OFFICE OF THE CITY MANAGER

**TO:** Mayor and Council  
**FROM:** Bryan Lackey, City Manager   
**SUBJECT:** FY2024 Recommended Budget  
**DATE:** May 11, 2023  
**CC:** Angela Sheppard; Jeremy Perry; Denise Jordan

This memo serves as an introduction and overview of my Recommended Budget for the City's Fiscal Year 2024. As we have done for many years in our preparation for the City's FY2024 budget, our Department Directors and other key staff were instructed to review their Department's Accomplishments over the past year, Challenges & Opportunities that lay ahead of them, and the Initiatives they plan to execute for FY2024. After which they were to present to the City Council and myself how each of these relate to the City's strategic priorities as they began to prepare their respective budgets. These presentations were a part of the initiation of the City's budget process at our annual retreat in February.

City staff received valuable input from you as to your visions about the upcoming fiscal year moving past the pandemic, and, your priorities for the coming year while reviewing the strategic priorities as they prepared their respective budgets. These include: Economic Development/Opportunity, Spirit of Community, Culture of Safety, Stewardship, and Regional Destination. Additionally, you may recall that we have broken down the City into five (5) geographic regions to identify the strategic planning needs of each of the various neighborhoods in our community. As each departmental budget was presented and reviewed, these five themes and strategic planning areas were applied to ensure consistency with the priorities and vision of the City of Gainesville. These priorities became the foundation for the formulation of departmental goals and objectives. The following sections will briefly describe how the budget addresses each strategic priority.

- Economic Opportunity/Development – Being the economic hub for North Georgia, Gainesville continues to lead the way as our medical, retail and industrial facilities draw countless visitors every day which increases our City's daytime population to over 200,000. In response to the increased population each day, the City of Gainesville is fine-tuning strategic infrastructure investments to ease and increase efficiency and productivity for workers and citizens.

A part of our success is due to our partnerships with various organizations within Hall County. Due to our partnership with the Economic Development Council (EDC), our

community experienced the addition of nearly 1,400 new jobs through new and expanding businesses and an investment of \$700,000,000 (based on calendar year 2022 data from the EDC). The majority of this was located in the City of Gainesville. This budget seeks to continue those partnerships by allocating \$185,000 to the Economic Development Council. Facilitated innovation and investment in the growth and success of small businesses is critical for any city. This budget proposes to continue our commitment to the Manufacturing Development Center's Business Incubator with Brenau University, by allocating \$40,000. Both of these institutions promote and encourage industries through educational support and investment encouragement.

Needless to say, the City of Gainesville is a trendsetter city that is persistent in its redevelopment and revitalization of the city. This approach will allow the City of Gainesville to remain and improve as a municipal powerhouse in the state of Georgia.

- Spirit of Community – As the City of Gainesville grows, the spirit of the community is an important focus that will benefit all who live, work, and play in Gainesville. The city has revamped and expanded its branding by implementing detailed standards and constructing signage that modernize and coordinate ongoing efforts of development. Gainesville has a rich history of natural beauty and artistic aesthetics. Included in this strategic priority, is to further enrich the beautification and encourage communal art that makes Gainesville unique. This is especially apparent on the Highland to Islands trail system where users can take in the natural beauty of the trail's scenery. The City's abundance of platforms where the community can participate in public entertainment and events focused on fun and inclusion whilst embracing the community's culturally diverse makeup.
- Culture of Safety – City Administration and Public Safety departments continue to evaluate all approaches to improve the culture of safety within the community. The Police Department is committed to increasing responsiveness and is a leader in innovative policing, protecting citizens and property. Innovation is a group effort and requires community buy-in and trust building. These concepts are always evolving and are accomplished by increased community communication, education, and outreach. Communicating to citizens will help both the City and citizens learn from one another what type of innovation is needed to produce the culture of safety for everyone.

The Fire Department continues to be a state and national leader in keeping the department and citizens of Gainesville safe and educated. The department's long-standing status as an ISO Class 1 Rating, one of only twenty-four in the State of Georgia, is a continuing commitment by the City of Gainesville to ensure that firefighters receive the best training and equipment need to respond to calls quicker and more effectively. The City of Gainesville is proud of our Public Safety departments for creating and

continuing to improve the culture of safety that makes Gainesville that much better.

- Stewardship – The City continues its mission of remaining a responsible steward of public funds by strategically investing funds, hiring high quality employees, and creating innovative actions to increase efficiency and effectiveness in its processes. One of the City’s focuses is to become an employer of choice which allows the administration and departments to focus on employee and career development. This focus is important in retaining high quality employees and providing the very best services to the community. The City encourages departments to enable prosperity and upward mobility in its managing of resources. Departments give the best possible service within the boundaries of the approved budget.
- Regional Destination – The City has always attracted tourists as a throughway to the mountains and its geographical distance from Lake Lanier. To boost Gainesville’s strength as a regional destination, the administration and staff are actively deploying strategies that will keep the tourists flowing in the city. Using regional leadership to recruit and retain national and regional sporting tournaments and events help keep Gainesville’s tourism sector strong. Improved lake access and trails, along with increased mobility options within the City are vital to visitors. Gainesville’s diverse industries attract many visitors from all over the globe. Providing adequate housing and lodging choices will increase the value of strategies employed to make Gainesville a regional destination over other areas. The most important strategy, that may come natural to most, is to provide hospitality with a “Year-Round Adventure”.

Attached for Mayor and Council review is the City Manager’s proposed FY2024 budget. The budget contains a summary of revenues and expenditures for the General Fund and the Capital Improvements Program, as well as other funds. This balanced budget has been prepared and is being presented to the Governing Body in accordance with the City Charter, and with Chapter 2-3 of the Gainesville City Code. The proposed millage rate for the General Fund is being reduced due to the adoption of the roll-back rate. This will be a full roll-back of the millage rate to offset property tax reassessment increases. The General Fund millage is proposed to be reduced from 0.397 (FY23) to 0.239.

In preparing the FY2024 budget, many considerations played a key role in its development. Most notably are the following:

- Revenues: The city’s revenue portfolio, while diverse, is projected to see significant changes for FY2024 in several areas like Ad Valorem Tax, Local Option Sales Tax, and Interest on Investments.

- Property taxes: Property taxes are projected to decrease due to the full roll-back of the millage rate to offset property tax reassessment increases. Budgeted property tax revenue is at a 95% collection rate. Property taxes account for 5.7% of the total revenue with only 40.20% coming from residential properties.
- FY 2024 Fund Balance: A surplus in some revenues and savings in expense line items, from prior years, will permit us to provide funding for some necessary capital items. \$4.7 million will be directed to the City's Capital Improvement Program, which includes the capital needs of the Community Service Center Fund. It is ideal to use surplus funds for capital purchases since these funds are one-time funds and not meant to supplement the operating budget.

The combined General Fund, Fire Services Fund, and Police Services Fund budget is \$53.2 million. Almost all departments submitted budgets that are in line with previous year requests. The other funds remain close to or below FY2023 levels or in line with projected revenues for each fund and can be seen in the attached budget documents. However, a few departments and funds merit discussion below.

- Information Technology: As we have continued to witness in the news media of other jurisdictions being compromised, there are those that wish to cause harm to government related systems. These types of intrusions can cause great harm to not only how a government operates, but also the level of public trust in how a citizen or customer's data is protected. Because of the types of security breaches, we have seen in other jurisdictions around the State, we once again are budgeting funds of \$315,000 for proposed network upgrades, in addition to the funds allocated this current fiscal year.
- Capital Improvement Program (CIP): The attached budget includes a summary of proposed capital projects for the coming fiscal year. The capital projects will focus on items and projects that were expressed by the Council at our February retreat. SPLOST VIII revenues will be allotted to infrastructure needs.
- Water Resources: The Water Resources Capital Improvement Program totals \$28.9 Million.
- Chattahoochee Golf Course (CGC): Although an enterprise fund, the golf course is occasionally dependent on the general fund to assist in covering capital expenditures. For FY2024, CGC capital expenditures are \$120,000.

Moving into FY2024 and beyond, it is important to be aware of concerns that may impact our budget:

- As mentioned above, the City's Employee Benefits Fund continues to experience significant medical claims. The City has been encouraged by the services and cost efficiencies our health care benefits administrator, Healthgram, has brought to the City and our employees. Additionally, the City's new High Deductible plan has shown great cost savings and we plan to continue offering our employees incentives to consider this new health care option for their families.
- The City continues monitoring of our Other Post-Employment Benefits (OPEB) liability. Although some city funds have been able to fully meet this obligation; others, including the general fund, have not. This area needs continuous monitoring and an appropriate funding mechanism put in place.

Our financial health is directly related to controlled spending, internal controls, and the prudent financial policy direction of the Council. These actions have assisted us in continuing to provide top-level municipal services to our residents and businesses. Our efforts have resulted in substantial economic investments within the city limits by a number of regional, national, and international companies, with further expected.

This budget was a true team effort and could not have been successfully put together without the efforts of the Department Directors, Assistant City Manager Angela Sheppard, and in particular our Chief Financial Officer Jeremy Perry, Deputy Chief Financial Officer Kevin Hutcheson, and Budget and Purchasing Manager Brenda Carpio. As we move forward with the many great initiatives we have on the horizon, I appreciate the confidence and support the Mayor and Council has shown myself and our tremendous staff.

If I can answer any questions, please feel free to contact me.

## PROJECTED REVENUES AND OTHER SOURCES

### GENERAL FUND SUMMARY

REVENUE SOURCE	FY2022 ACTUAL	FY2023 BUDGET	FY2024 BUDGET	% CHANGE
Millage Rate	0.500	0.397	0.239	
Current Real & Personal	\$ 5,794,914	\$ 2,605,055	\$ 1,961,372	-24.7%
Current Real & Personal Tax Credit	(5,854,689)	(2,605,055)	-	N/A
Motor Vehicle	1,961,753	1,013,683	1,007,100	-0.6%
<b>Total Current Taxes</b>	<b>1,901,978</b>	<b>1,013,683</b>	<b>2,968,472</b>	<b>192.8%</b>
Prior Year	44,705	26,052	19,615	-24.7%
Penalties & Interest	48,540	22,974	22,974	0.0%
<b>Total Property Taxes</b>	<b>1,995,223</b>	<b>1,062,709</b>	<b>3,011,061</b>	<b>183.3%</b>
Railroad Equipment Tax	-	8,550	-	-100.0%
Intangible Tax	259,169	128,902	128,902	0.0%
Real Estate Transfer Tax	119,305	51,062	51,062	0.0%
Insurance Premium Tax	2,823,726	2,246,271	2,591,703	15.4%
Local Option Sales Tax	8,858,884	6,300,302	7,892,079	25.3%
Local Option Energy Tax	131,772	93,092	93,092	0.0%
Payment in Lieu of Taxes	20,000	36,000	36,000	0.0%
Occupational Tax	1,451,302	1,353,514	1,301,970	-3.8%
Alcoholic Beverage Taxes	1,368,291	1,140,237	1,140,237	0.0%
Franchise Fees	4,704,915	4,121,279	4,209,419	2.1%
<b>Total Other Taxes</b>	<b>19,737,363</b>	<b>15,479,209</b>	<b>17,444,464</b>	<b>12.7%</b>
Fines, Fees, and Forfeitures	1,308,434	955,295	955,295	0.0%
Permits and Zoning Fees	1,081,800	525,533	525,533	0.0%
Other Fees and Licenses	474,467	384,386	437,656	13.9%
Realized Gain or Loss on Investments	(909,749)	(112,617)	194,035	-272.3%
Intergovernmental	883,484	678,635	659,924	-2.8%
Cemetery Lot Sales	195,119	121,591	145,715	19.8%
Miscellaneous	377,416	176,640	177,640	0.6%
Indirect Charges for Services	2,345,233	2,659,637	2,886,965	8.5%
<b>Total Other</b>	<b>5,756,203</b>	<b>5,389,100</b>	<b>5,982,763</b>	<b>11.0%</b>
<b>Total Operating Revenues</b>	<b>27,488,789</b>	<b>21,931,018</b>	<b>26,438,288</b>	<b>20.6%</b>
<b>Other Financing Sources</b>				
Transfers from Other Funds	8,648,497	8,858,221	3,868,196	-56.3%
Sale of General Fixed Assets	709,054	51,887	51,887	0.0%
Budgeted Fund Balance	-	4,590,150	4,716,722	2.8%
<b>Total Other Financing Sources</b>	<b>9,357,551</b>	<b>13,500,258</b>	<b>8,636,805</b>	<b>-36.0%</b>
<b>Total Revenues &amp; Other Sources</b>	<b>\$ 36,846,340</b>	<b>\$ 35,431,276</b>	<b>\$ 35,075,093</b>	<b>-1.0%</b>

## SUMMARY OF EXPENDITURES & OTHER USES

### GENERAL FUND SUMMARY

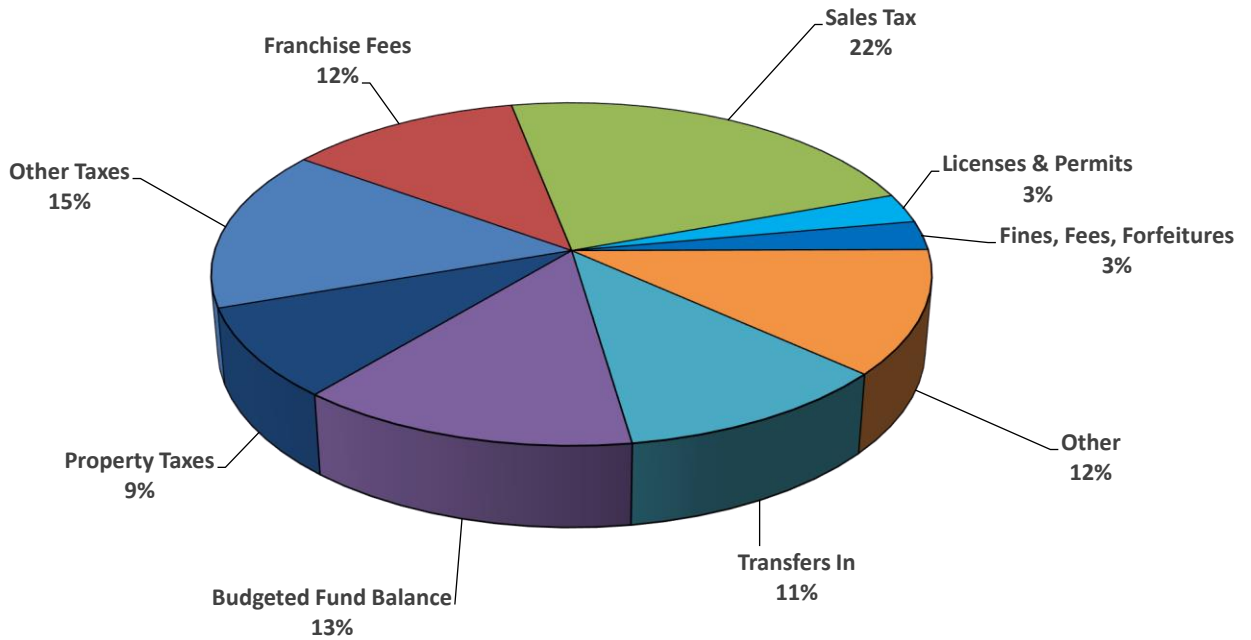
DEPARTMENTAL EXPENDITURES	FY2022 ACTUAL	FY2023 BUDGET	FY2024 BUDGET	% CHANGE
City Council	\$ 377,019	\$ 468,232	\$ 552,067	17.9%
City Manager's Office	917,677	1,009,417	1,184,870	17.4%
Financial Services	1,414,496	1,553,055	1,685,123	8.5%
Municipal Court	604,469	700,298	740,509	5.7%
Information Technology	1,128,868	1,410,293	1,444,708	2.4%
Administrative Services	937,938	1,169,251	1,274,566	9.0%
Police	5,912,333	6,821,121	7,214,873	5.8%
Public Lands & Buildings	908,458	1,168,295	1,316,526	12.7%
Public Relations*	-	-	354,403	N/A
Engineering Services	1,093,430	1,350,800	1,516,451	12.3%
Traffic Services	1,485,685	1,594,293	1,703,241	6.8%
Street Maintenance & Construction	1,823,155	2,175,282	2,331,149	7.2%
Storm Water	347,714	463,744	101,878	-78.0%
Cemetery	651,470	770,757	882,309	14.5%
Planning and Zoning	907,125	981,028	1,081,904	10.3%
Inspections	491,216	528,252	561,649	6.3%
Code Enforcement	484,946	555,980	585,941	5.4%
Agency Allocations - Other	272,657	278,577	63,203	-77.3%
Contingency	-	629,000	618,866	-1.6%
<b>Departmental Expenditures</b>	<b>19,758,656</b>	<b>23,627,675</b>	<b>25,214,236</b>	<b>6.7%</b>
<b>Other Uses:</b>				
<b>TRANSFERS TO:</b>				
Community Service Center Fund	703,749	693,992	1,075,586	55.0%
Fire Services District	2,111,870	1,877,020	1,105,823	-41.1%
Police Services District	4,771,306	4,816,189	920,573	-80.9%
Golf Course Fund	40,360	-	120,000	N/A
Grants Special Revenue Fund	70,767	-	-	N/A
Land Bank Authority	50,000	50,000	60,000	20.0%
<b>Total Other Transfers</b>	<b>7,748,052</b>	<b>7,437,201</b>	<b>3,281,982</b>	<b>-55.9%</b>
<b>CAPITAL TRANSFERS TO:</b>				
Capital Project Funds	4,143,671	4,366,400	6,578,875	50.7%
<b>Total Other Uses</b>	<b>11,891,723</b>	<b>11,803,601</b>	<b>9,860,857</b>	<b>-16.5%</b>
<b>Total Expenditures &amp; Other Uses</b>	<b>31,650,379</b>	<b>35,431,276</b>	<b>35,075,093</b>	<b>-1.0%</b>
<b>Revenues Over / (Under) Expenditures</b>	<b>\$ 5,195,961</b>	<b>\$ -</b>	<b>\$ -</b>	<b>N/A</b>

\*In FY2024 Public Relations was added as a new department in the general fund

### GENERAL FUND REVENUES BY CATEGORY

	FY2022 ACTUAL	FY2023 BUDGET	FY2024 BUDGET	% OF TOTAL
Property Taxes	\$ 1,995,223	\$ 1,062,709	\$ 3,011,061	8.6%
Other Taxes	6,173,564	5,057,628	5,342,966	15.2%
Franchise Fees	4,704,915	4,121,279	4,209,419	12.0%
Sales Tax	8,858,884	6,300,302	7,892,079	22.5%
Licenses & Permits	1,556,267	909,919	963,189	2.7%
Fines, Fees, Forfeitures	1,308,434	955,295	955,295	2.7%
Other	3,600,557	3,575,773	4,116,166	11.7%
Transfers In	8,648,497	8,858,221	3,868,196	11.0%
Budgeted Fund Balance	-	4,590,150	4,716,722	13.4%
<b>Total General Fund</b>	<b>\$ 36,846,340</b>	<b>\$ 35,431,276</b>	<b>\$ 35,075,093</b>	<b>100.0%</b>

### GENERAL FUND REVENUES % CHANGE BY CATEGORY

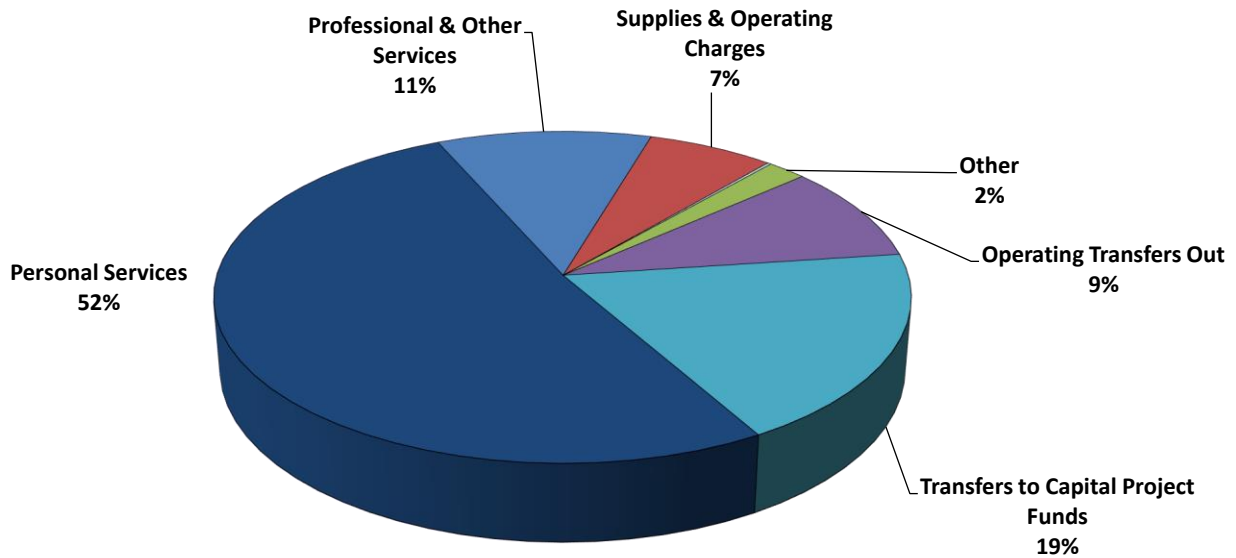




### GENERAL FUND EXPENDITURES BY CATEGORY

	FY2022 ACTUAL	FY2023 BUDGET	FY2024 BUDGET	% OF TOTAL
Personal Services	\$ 14,700,311	\$ 17,056,218	\$ 18,130,701	51.7%
Professional & Other Services	2,707,155	3,500,805	3,951,655	11.3%
Supplies & Operating Charges	2,031,923	2,109,075	2,344,810	6.7%
Capital Outlay	26,777	54,000	65,000	0.2%
Other	292,490	1,707,577	722,070	2.1%
Operating Transfers Out	7,748,052	7,437,201	3,281,982	9.4%
Transfers to Capital Project Funds	4,143,671	3,566,400	6,578,875	18.8%
<b>Total General Fund</b>	<b>\$ 31,650,379</b>	<b>\$ 35,431,276</b>	<b>\$ 35,075,093</b>	<b>100.0%</b>

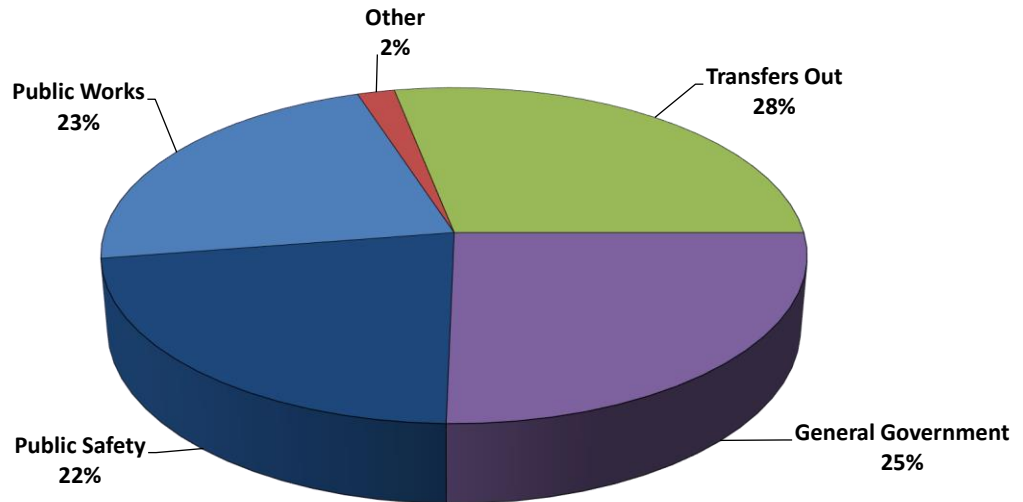
### GENERAL FUND EXPENDITURES % CHANGE BY CATEGORY



### GENERAL FUND EXPENDITURES BY SERVICE GROUP

	<b>FY2022 ACTUAL</b>	<b>FY2023 BUDGET</b>	<b>FY2024 BUDGET</b>	<b>% OF TOTAL</b>
General Government	\$ 6,778,808	\$ 7,819,826	\$ 8,879,799	25.3%
Public Safety	6,397,279	7,377,101	7,800,814	22.2%
Public Works	6,309,912	7,523,171	7,851,554	22.4%
Other	272,657	907,577	682,069	1.9%
Transfers Out	11,891,723	11,803,601	9,860,857	28.1%
<b>Total General Fund</b>	<b>\$ 31,650,379</b>	<b>\$ 35,431,276</b>	<b>\$ 35,075,093</b>	<b>100.0%</b>

### GENERAL FUND EXPENDITURES % CHANGE BY SERVICE GROUP



## MAYOR AND COUNCIL

<b>DEPARTMENT DESCRIPTION:</b>	<b>EXPENDITURE SUMMARY</b>			
<p>The Mayor and five Council Members represent the governing body of the City of Gainesville. One Council Member resides in each ward. Each member of the governing body is elected by the voters of the city at-large. The members of the governing body are elected via nonpartisan elections to serve four year terms which are staggered.</p>	<b>Funding Source:</b> General Fund	<b>2022</b>	<b>2023</b>	<b>2024</b>
		<b>ACTUAL</b>	<b>BUDGET</b>	<b>BUDGET</b>
	Personal Services	252,434	307,902	307,659
	Professional & Other Services	98,827	136,327	190,368
	Supplies & Operating Charges	25,759	24,003	54,040
	Capital Outlay	-	-	-
		<b>\$ 377,019</b>	<b>\$ 468,232</b>	<b>\$ 552,067</b>

**MISSION STATEMENT:**  
 To establish policy direction and execute legislative decision making for the Gainesville City Government.

- GOALS & OBJECTIVES:**
- 1. Economic Development**
    - \* Continue facilitation and coordination of significant privately-led developments that are planned within the City, including in downtown and midtown.
    - \* Continue efforts and engage the Gainesville business community in conversations on how the City can better and further facilitate the growth of existing businesses and foster a culture for new business development.
    - \* Promote systematic land use growth.
  - 2. Stewardship**
    - \* Coordinate with Public Works to implement improvements identified in the transportation master plan, including beginning design for improvements on Green Street.
    - \* Design and seek funding for construction of the gap segments of the Highlands to Island Trail within the City including complementary gathering spaces along and adjacent to the Trail.
    - \* Utilize both private contractors and in-house staff to ensure the maximum efficiency of resources for the repair and resurfacing of the City's roadways.
  - 3. Culture of Safety**
    - \* Research, acquire, and deploy technological assets to augment staffing and assist in the reduction of crime within the City.
    - \* Provide and maintain a safe work environment.
    - \* Reduction of security vulnerabilities in citywide network topology.
  - 4. Regional Destination**
    - \* Provide high quality, clean, safe, accessible and diversified park amenities and open spaces that support opportunities for active and passive recreation for all citizens through continuous inspection of all parks and facilities.
    - \* Improve golf course facility infrastructure.
    - \* Create additional vibrant public open spaces.
  - 5. Spirit of Community**
    - \* Support Vision 2030 Public Art Committee's efforts to incorporate more public art into areas of the City.
    - \* Work with the local Placemaking Collaborative to implement placemaking practices within downtown.
    - \* Complete streetscaping within the downtown area, including Washington and Bradford Streets.

## CITY MANAGER'S OFFICE

DEPARTMENT DESCRIPTION:	EXPENDITURE SUMMARY			
The City Manager is the Chief Executive and Administrative Officer of Gainesville appointed by the Mayor and Council. The City Manager's Office is responsible for the execution of policies, directives, and legislative action of the Governing Body. The City Manager's Office includes the City Clerk. The City Clerk prepares meeting items and agendas, records actions of the Governing Body, coordinates assignments to boards and committees of the City, maintains records of the governing body, oversees the adoption and publication of the Code of Ordinances and manages municipal elections.	<b>Funding Source:</b> General Fund	<b>FY2022 ACTUAL</b>	<b>FY2023 BUDGET</b>	<b>FY2024 BUDGET</b>
	Personal Services	736,148	785,773	916,426
	Professional & Other Services	166,438	200,050	229,530
	Supplies & Operating Charges	15,090	23,594	38,914
	Capital Outlay	-	-	-
		<b>\$ 917,676</b>	<b>\$ 1,009,417</b>	<b>\$ 1,184,870</b>

**MISSION STATEMENT:**  
 To ensure the strategic priorities of the Governing Body are achieved through properly managing and utilizing city resources, effectively communicating with and engaging others, and by providing strategic direction and support to all city departments.

- GOALS & OBJECTIVES:**
- 1. Facilitate essential strategic planning initiatives and infrastructure improvements throughout the City.**
    - \* Coordinate with Public Works to implement improvements identified in the transportation master plan, including beginning design for improvements on Green Street.
    - \* Design and seek funding for construction of the gap segments of the Highlands to Island Trail within the City including complementary gathering spaces along and adjacent to the Trail.
  - 2. Engage in economic development activities to support and encourage business growth in the City.**
    - \* Continue facilitation and coordination of significant privately-led developments that are planned within the City, including in downtown and midtown.
    - \* Continue efforts and engage the Gainesville business community in conversations on how the City can better and further facilitate the growth of existing businesses and foster a culture for new business development.
  - 3. Beautify public areas of the City.**
    - \* Support Vision 2030 Public Art Committee's efforts to incorporate more public art into areas of the City.
    - \* Work with the local Placemaking Collaborative to implement placemaking practices within downtown.
    - \* Complete streetscaping within the downtown area.

Performance Measures							
MEASURES	City Wide Strategic Priority	ACTUAL			Thru 12/31	BUDGET	
		FY2020	FY2021	FY2022	FY2023	FY2023	FY2024
Funds allocated for Infrastructure Improvements	S	39.175M	15.475M	84.85M	35.92M	35.92M	35.1M
Number of Registered Businesses in the City	ED	2,584	2,587	2,587	2,610	2,625	2,675
Funding for Beautification Improvement Projects	SC	1.35M	2.25M	2.72M	2.36M	2.36M	2.05M

## FINANCIAL SERVICES DEPARTMENT

DEPARTMENT DESCRIPTION:	EXPENDITURE SUMMARY			
The Financial Services Department is accountable for financial activity, including reporting, investments, purchasing, budget, revenue collections, and capital asset tracking.	<b>Funding Source:</b> General Fund	<b>FY2022</b>	<b>FY2023</b>	<b>FY2024</b>
		<b>ACTUAL</b>	<b>BUDGET</b>	<b>BUDGET</b>
	Personal Services	1,200,885	1,276,317	1,393,631
	Professional & Other Services	177,675	219,783	228,567
	Supplies & Operating Charges	35,936	56,955	62,925
	Capital Outlay	-	-	-
		<b>\$ 1,414,496</b>	<b>\$ 1,553,055</b>	<b>\$ 1,685,123</b>

**MISSION STATEMENT:**  
 To protect and improve the financial health of the City and teach, encourage, and assure good stewardship of City resources. To promote best management practices throughout the City's departments and provide high quality and reliable information and assistance for all administrative functions in a manner that is timely and error-free.

- GOALS & OBJECTIVES:**
- 1. Assure and support continued compliance with applicable laws and regulations, determining and recommending changes as appropriate.**
    - \* Work with Rushton and Company to implement GASB Statement No. 91 (reporting conduit debt obligations) and No. 96 (Subscription Based Information Technology Arrangements).
  - 2. Utilize technology to improve efficiencies and decrease costs.**
    - \* Improve Capital Project Tracking.
    - \* Research and implement alternative ways to collect payments.
  - 3. Protect and improve the financial resources of the City.**
    - \* Update all financial reports to a more modern appearance with enhanced readability and more transparency.
    - \* Maximize investment earnings.

**PERFORMANCE MEASURES:**

MEASURES	City Wide Strategic	ACTUAL				YTD thru 12/31	BUDGET	
		FY2020	FY2021	FY2022	FY2023	FY2023	FY2024	
Govt. Finance Officers Assoc Awards	S	59	62	62	63	65	71	
Credit Agency Bond Rating	S	Aa2	Aa1	Aa1	Aa1	Aa1	Aa1	
Accounts Payable checks issued	S	14,191	13,527	13,527	7,800	13,800	14,750	
Average Yield Earned (Interest)	S	2.08%	1.01%	0.47%	1.84%	0.25%	2.00%	
Fixed Assets maintained	S	3,550	3,656	3,656	3,703	3,650	3,750	

## MUNICIPAL COURT

DEPARTMENT DESCRIPTION:	EXPENDITURE SUMMARY			
Municipal Court is a misdemeanor court that has jurisdiction over city ordinance violations and state traffic offenses. Specific type cases handled by the court include routine traffic offenses; driving under the influence of alcohol; possession of marijuana less than ounce; shoplifting less than \$ 500.00 and animal control citations. The Court also is responsible for entering case dispositions and forwarding entries to the Department of Drivers Services (DDS). The mission of municipal court clerks in Georgia is to assure the administrative efficiency of the court, to protect the court's ethical integrity, and help maintain public confidence in the court's fairness in dispensing justice impartially.	<b>Funding Source:</b> General Fund	<b>FY2022</b>	<b>FY2023</b>	<b>FY2024</b>
		<b>ACTUAL</b>	<b>BUDGET</b>	<b>BUDGET</b>
	Personal Services	516,806	586,177	616,948
	Professional & Other Services	43,631	58,551	62,166
	Supplies & Operating Charges	44,032	55,570	61,395
	Capital Outlay	-	-	-
		\$ 604,469	\$ 700,298	\$ 740,509

**MISSION STATEMENT:**  
 The mission of the Gainesville Police Department's Traffic Bureau and Municipal Court is to ensure the smooth and efficient flow of cases through the court system beginning with the issuance of citations through final court disposition and necessary reporting procedures.

- GOALS & OBJECTIVES:**
- 1. Ensure that Municipal Court runs efficiently and effectively under the national high-performance concept for courts.**
    - \* Participate in Educational or Community Outreach Services Programs.
    - \* Establish and monitor case clearance rates to achieve a 100% clearance rate.
    - \* Increase mental health awareness to serve defendants going through our court for misdemeanor violations.
  - 2. Ensure revenue and other financial records are maintained efficiently and accurately.**
    - \* Strengthen the onboarding cashier training policy and procedures for efficiency.
    - \* Enhance cash bond policy and procedures and conduct an internal audit on cash bond payments and reimbursements, ensuring efficiency and accuracy.
  - 3. Utilize technology to enhance court operations**
    - \* Ensure our technology vendors have a cyber protection defense plan and assessment tools to safeguard court data.
    - \* Collaborate with the Police department to upgrade to an automated e-ticking parking enforcement system that meets the requirements of both agencies.

**PERFORMANCE MEASURES:**

MEASURES	City Wide Strategic Priority	ACTUAL			Thru 12/31	BUDGET	
		FY2020	FY2021	FY2022	FY2023	FY2023	FY2024
% of Case Closures Outside of the Courtroom	S	71%	82%	72%	75%	80%	82%
% of Online & Mobile Payments Outside of Court	S	41%	54%	52%	48%	50%	51%
# of Cases Disposed/Closed	S	8,035	10,451	9,482	3,649	7,298	8,028
% of Active Probationers	S	29%	20%	20%	23%	21%	21%

## INFORMATION TECHNOLOGY

DEPARTMENT DESCRIPTION:	EXPENDITURE SUMMARY			
Information Technology is responsible for providing strategic technology direction, IT/Cyber security efforts, central IT support organization, IT operational policies and standards, coordinating major City-wide initiatives including: IT project management, the City's IT budget, City-wide technologies and applications, and the City's internal websites.	<b>Funding Source:</b> General Fund	<b>FY2022</b>	<b>FY2023</b>	<b>FY2024</b>
		<b>ACTUAL</b>	<b>BUDGET</b>	<b>BUDGET</b>
	Personal Services	745,840	913,587	936,611
	Professional & Other Services	356,287	465,951	477,342
	Supplies & Operating Charges	26,741	30,755	30,755
	Capital Outlay	-	-	-
		<b>\$ 1,128,868</b>	<b>\$ 1,410,293</b>	<b>\$ 1,444,708</b>

MISSION STATEMENT:
To deliver the best proven technology and services available for computer processing, data management, telecommunications, and critical business systems to both the employees of the city as well as the public through excellent customer service, continuous improvement, innovative problem-solving, adherence to standardized industry best practices and collaborative solutions.

GOALS & OBJECTIVES:
<ol style="list-style-type: none"> <li><b>1. <u>Effectively manage the delivery of City-wide technology services.</u></b> <ul style="list-style-type: none"> <li>* Deploy and ensure support of a common infrastructure that meets the organization's business needs.</li> </ul> </li> <li><b>2. <u>Provide high quality customer service.</u></b> <ul style="list-style-type: none"> <li>* Establish and meet customer expectations in delivering core City-wide technology services and assist them in identifying opportunities to productively introduce new technology.</li> </ul> </li> <li><b>3. <u>Ensure a skilled, responsive, and innovative workforce that keeps current with evolving business critical technologies.</u></b> <ul style="list-style-type: none"> <li>* Promote training and development both IT staff and general city staff.</li> <li>* Hire and retain highly qualified, responsive, and innovative employees.</li> </ul> </li> <li><b>4. <u>Reduction of security vulnerabilities in citywide network topology.</u></b> <ul style="list-style-type: none"> <li>* Constant threat monitoring using a proactive philosophy in dealing with cyber security. Continue to train end users with awareness training/testing. Stay abreast of changing cyber related advances. Maximize effectiveness with tools/staff available.</li> </ul> </li> </ol>

PERFORMANCE MEASURES:							
MEASURES	City Wide Strategic Priority	ACTUAL			Thru 12/31	BUDGET	
		FY2020	FY2021	FY2022	FY2023	FY2023	FY2024
Resolve Issues sent to the IT Help Desk quickly and successfully (% of tickets resolved within established times)	S	96.20%	95.20%	94.90%	94.50%	95%	95%
Maintain user workstations and servers with current patches and updates (% of total devices property maintained)	S	99.10%	98.70%	99.10%	99.00%	98%	98%
Ensure backups are functional and completed	S	99.00%	99.50%	99.00%	99.00%	99%	99%
Network/Application Availability	S	99.10%	99.00%	99.90%	99.20%	98%	98%

## HUMAN RESOURCES

DEPARTMENT DESCRIPTION:	EXPENDITURE SUMMARY			
<p>The Human Resources Department works closely with all City Departments and the Public. We facilitate recruitment; job classification; employee relations and benefits; workforce development and risk management for the City. Human Resources strives to attract and retain a qualified workforce and to keep a positive employee morale through benefits, services, and training opportunities. Risk Management works diligently to provide a safe work environment for all employees as well as to protect public assets from loss.</p>	<b>Funding Source:</b> General Fund	<b>FY2022</b>	<b>FY2023</b>	<b>FY2024</b>
		<b>ACTUAL</b>	<b>BUDGET</b>	<b>BUDGET</b>
	Personal Services	696,326	857,729	918,287
	Professional & Other Services	213,103	256,112	279,869
	Supplies & Operating Charges	28,509	55,410	76,410
	Capital Outlay	-	-	-
		<b>\$ 937,938</b>	<b>\$ 1,169,251</b>	<b>\$ 1,274,566</b>

MISSION STATEMENT:
<p>The City of Gainesville's Human Resources Department is committed to delivering great customer service with a sense of warmth, friendliness, and individual pride to employees and citizens. We promote a work environment that is characterized by fair treatment of staff, open communications, personal accountability, trust and mutual respect while maintaining company compliance with employment and labor laws. Our goal is to ensure that our workforce is in a safe and discrimination/harassment free environment, reflects the diversity of the community, has opportunity for learning and personal growth, and is appropriately classified and equitably compensated. We also protect the valued assets (people, reputation and property) of the City of Gainesville, and its Citizens, through effective loss prevention, claims administration and risk financing.</p>

GOALS & OBJECTIVES:
<p><b>1. <u>Ensure the City remains compliant with State and Federal Laws governing Personnel.</u></b></p> <ul style="list-style-type: none"> <li>* Keep abreast of changes in Employment/Personnel Law through research and information sent out by Associations, HR Literature, and the media.</li> <li>* Revise policies, forms and practices regarding Personnel as State and/or Federal Law dictates.</li> </ul> <p><b>2. <u>Retain and attract high quality and productive employees.</u></b></p> <ul style="list-style-type: none"> <li>* Explore creative options for retaining workforce.</li> <li>* Re-design job postings so they are more attractive to job candidates.</li> <li>* Research better opportunities for attracting new talent.</li> <li>* Grow partnership with schools to grow WBL program.</li> <li>* Continue growing the Gainesville Leadership Academy.</li> <li>* Enhance appreciation programs to boost morale of current workforce.</li> </ul> <p><b>3. <u>Efficiently and accurately maintain personnel processes and records.</u></b></p> <ul style="list-style-type: none"> <li>* Continue internal audit procedures to ensure accuracy with benefit deductions and reporting of retirement information.</li> <li>* Continue to enhance the Paycom experience for employees and managers through training and new modules.</li> </ul> <p><b>4. <u>Provide and maintain a safe work environment.</u></b></p> <ul style="list-style-type: none"> <li>* Provide on-site and online training in a variety of safety topics to City Departments.</li> <li>* Analyze previous accidents and injuries, on the departmental level, in order to determine how to allocate accident prevention funds most effectively.</li> <li>* Conduct routine inspections within City Departments in order to identify and mitigate workplace hazards.</li> </ul>

PERFORMANCE MEASURES:								
MEASURES	City Wide Strategic Priority	ACTUAL				Thru 12/31	BUDGET	
		FY2020	FY2021	FY2022	FY2023	FY2023	FY2024	
% of Personnel Policies & Procedures Reviewed	S	25%	100%	75%	100%	25%	25%	
Turn over ratio (%)	S	12%	12%	19%	8%	12%	13%	
Lost time Hrs. (due to injury)	CS	1750 hrs.	1750 hrs.	742.75 hrs.	362.25 hrs.	800 hrs.	700 hrs.	
Lost Time Injury Claim Occurrences	CS	7	7	21	11	6	8	



## PUBLIC WORKS DEPARTMENT

DEPARTMENT DESCRIPTION:	EXPENDITURE SUMMARY			
<p>The Public Works Department is comprised of 5 General Fund divisions: Public Lands and Buildings (PL&amp;B), Engineering, Traffic Engineering, Street Maintenance, and the Cemetery. PL&amp;B ensures a safe, functional, comfortable, clean, attractive and pleasant environment in the buildings under its management. The Engineering division is responsible for the planning, design, project management, and construction of public improvements funded by the City. The Cemetery is responsible for the development, operation, and maintenance of two City owned cemeteries consisting of over 75 developed acres. Traffic Engineering is responsible for the effective operation of 87 signalized intersections, signs and markings for pedestrian and vehicular activity. Street Maintenance is responsible for the repair and maintenance of all streets, sidewalks, storm drainage infrastructure, rights-of-way, and other related facilities located within the City of Gainesville.</p>	<b>Funding Source:</b> General Fund	<b>FY2022</b>	<b>FY2023</b>	<b>FY2024</b>
		<b>ACTUAL</b>	<b>BUDGET</b>	<b>BUDGET</b>
	Personal Services	3,670,235	4,317,180	4,691,873
	Professional & Other Services	916,021	1,245,204	1,448,978
	Supplies & Operating Charges	1,349,164	1,443,043	1,543,825
	Capital Outlay	26,778	54,000	65,000
		<b>\$ 5,962,198</b>	<b>\$ 7,059,427</b>	<b>\$ 7,749,676</b>

MISSION STATEMENT:
To provide high quality and efficient services in order to protect and improve the infrastructure, streets, traffic, lands, Buildings and the environment of the City of Gainesville. Functional areas are Engineering, Street Maintenance, Traffic Engineering, Public Lands and buildings and the Alta Vista Cemetery.

GOALS & OBJECTIVES:
<p><b>1. <u>Improve and expand the City's transportation infrastructure.</u></b></p> <ul style="list-style-type: none"> <li>* Work to implement projects identified in the Transportation Master Plan.</li> <li>* Utilize both private contractors and in-house staff to ensure the maximum efficiency of resources for the repair and resurfacing of the City's roadways.</li> <li>* Identify and strategically use available funding sources at the Federal, State and local level to improve City infrastructure.</li> </ul> <p><b>2. <u>Improve conditions of City's sidewalks, public areas, and Rights of Ways.</u></b></p> <ul style="list-style-type: none"> <li>* Utilize Public Work's staff and inmate crews to control litter, sweep streets, and improve the general appearance of the City's streets, right of ways, and public areas.</li> <li>* Continue to implement the Sidewalk Improvement Program for the repair and new construction of the pedestrian travel system.</li> <li>* Explore opportunities and options with GDOT to improve roadway median condition and appearance on State and Federal routes, especially on the gateway corridors entering the City.</li> <li>* Enhance the appearance of public areas and sidewalks.</li> </ul> <p><b>3. <u>Use technology to improve operational efficiency and level of services.</u></b></p> <ul style="list-style-type: none"> <li>* Use technology to prioritize and schedule work orders, inspections, employees, equipment, and contractors for optimum efficiency.</li> <li>* Expand the Traffic connectivity infrastructure to connect additional intersections to the Intelligent Transportation System.</li> </ul>

PERFORMANCE MEASURES							
MEASURES	City Wide Strategic Priority	ACTUAL			YTD thru 12/31	BUDGET	
		FY2020	FY2021	FY2022	FY2023	FY2023	FY2024
Street Miles Evaluated for Resurfacing	S	142	143	143	143	143	143
Signalized intersections maintained	S	88	88	89	89	89	90
Miles of City streets swept and litter control	S	8,716	12,424	11,444	2,779	9,500	9,500
Annual Facilities work orders completed	S	1,756	2,253	1,906	1,353	2,200	2,200
Road miles identified for Resurfacing	S	32	30	30	30	30	30
Road miles Resurfaced	S	3.90	3.90	5.20	3.00	3.50	2.90
Number of Intersections upgraded	S	34	32	32	32	30	30
Linear feet of sidewalks repaired or replaced	S	1,213	1,388	1,268	476	1,300	1,000



## STORMWATER

DEPARTMENT DESCRIPTION:	EXPENDITURE SUMMARY			
The Stormwater Division of the Department of Water Resources conducts activities concerning the operation and maintenance of the stormwater collection and conveyance system. These activities concern only those facilities within the city limits and within the city right-of-way.	<b>Funding Source:</b> General Fund	<b>FY2022</b>	<b>FY2023</b>	<b>FY2024</b>
		<b>Actual</b>	<b>Budget</b>	<b>Budget</b>
	Personal Services	289,650	368,595	-
	Professional & Other Services	11,389	34,519	41,248
	Supplies & Operating Charges	46,675	60,630	60,630
	Capital Outlay	-	-	-
		\$ 347,714	\$ 463,744	\$ 101,878

MISSION STATEMENT:
Protect the City's waterways and Lake Lanier by ensuring all state and local stormwater ordinances are adhered to in the most efficient, economical way.

GOALS & OBJECTIVES:
<b>1. <u>Prioritize stormwater improvement projects</u></b> * Inventory stormwater improvement needs, especially Lake Lanier water quality improvement projects. * Prioritize projects for implementation based on capital improvement funding availability.
<b>2. <u>Achieve permit compliance</u></b> * Rewrite and maintain an EPD approved Stormwater Management Program in order to comply with the 2022 Phase II MS4 Permit. * Coordinate with property owners, associations, and industries for community-wide water quality and flooding improvements.

PERFORMANCE MEASURES:								
MEASURES	City Wide Strategic Priority	ACTUAL				Thru 12/31	BUDGET	
		FY2020	FY2021	FY2022	FY2023	FY2023	FY2024	
Stormwater capital projects, \$M invested	ED	\$ 1,010,000	\$ 150,000	\$ 1,720,000	\$ 50,000	\$ 1,000,000	\$ 1,000,000	
100% Permit compliance with three (3) NPDES Stormwater Permits, the NPDES Industrial Activity Permit, and MS4 Permit	S	100%	100%	100%	100%	100%	100%	
City owned stormwater ponds inspected	ED	2	2	4	17	3	8	
Privately owned stormwater ponds inspected (including re-inspections)	ED	20	101	92	28	80	80	
Outfalls inspected for illicit discharge and water quality	S	114	212	168	26	100	100	

**COMMUNITY DEVELOPMENT DEPARTMENT**

DEPARTMENT DESCRIPTION:	EXPENDITURE SUMMARY			
The Department is comprised of four divisions including: Planning, Inspections, Code Enforcement and Housing. This Department serves property owners, concerned citizens, contractors, developers and any person needing assistance concerning the development of land, construction requirements, and property maintenance issues. It is our desire to provide all of these services in a timely and professional manner.	<b>Funding Source:</b> General Fund	<b>FY2022</b>	<b>FY2023</b>	<b>FY2024</b>
		<b>ACTUAL</b>	<b>BUDGET</b>	<b>BUDGET</b>
	Personal Services	1,594,090	1,699,659	1,827,503
	Professional & Other Services	196,559	273,187	308,181
	Supplies & Operating Charges	92,638	92,414	93,810
	Capital Outlay	-	-	-
	<b>\$ 1,883,287</b>	<b>\$ 2,065,260</b>	<b>\$ 2,229,494</b>	

**MISSION STATEMENT:**  
 The mission of the Gainesville Community Development Department is to assist the general public in all aspects of land development, construction permitting and property maintenance.

- GOALS & OBJECTIVES:**
- 1. Promote systematic land use growth.**
    - \* Complete an update to the City's Unified Land Development Code (ULDC).
  - 2. Implement measures to improve housing conditions and provide affordable housing.**
    - \* Identify grant and other funding opportunities to assist with the provision of affordable housing.
    - \* Finalize plans and begin construction on up to 16 affordable residential units in the Midland area.
    - \* Utilize the Gainesville-Hall County Land Bank Authority to purchase land and construct affordable housing.
  - 3. Create additional vibrant public open spaces.**
    - \* Determine an implementation strategy and begin development of Downtown Gainesville's 4 alleyways.
    - \* Transform the Maple Street alley to usable public space that complements the recent private investment.

**PERFORMANCE MEASURES:**

MEASURES	City Wide Strategic Priorities	ACTUAL			Thru 12/31	BUDGET	
		FY2020	FY2021	FY2022		FY2023	FY2024
Zoning Applications	ED	23	35	37	10	40	30
Inspections Conducted Within 2 Business Days	ED	11,042	10,123	11,021	4,508	17,000	12,000
Permits Issued (Building, Etc.)	ED	2,234	2,541	2,640	980	2,750	2,500
Code Violations Addressed	SC	5,245	5,590	4,510	2,303	6,000	5,000
Dollars Expended to Support Affordable Housing	ED	n/a	n/a	\$640,000	\$30,000	\$402,500	\$402,500

## AGENCY ALLOCATIONS

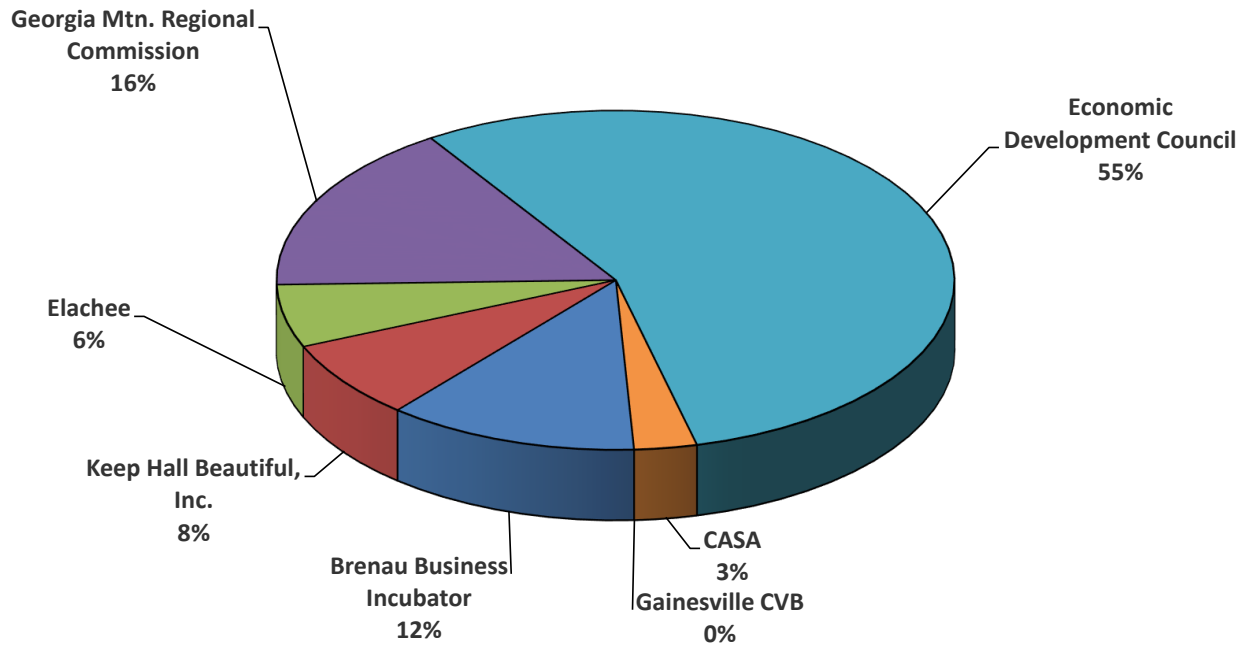
### DEPARTMENT DIVISION DESCRIPTION:

This division's budget accounts for those funds requested by local Agencies for services they provide to the City.

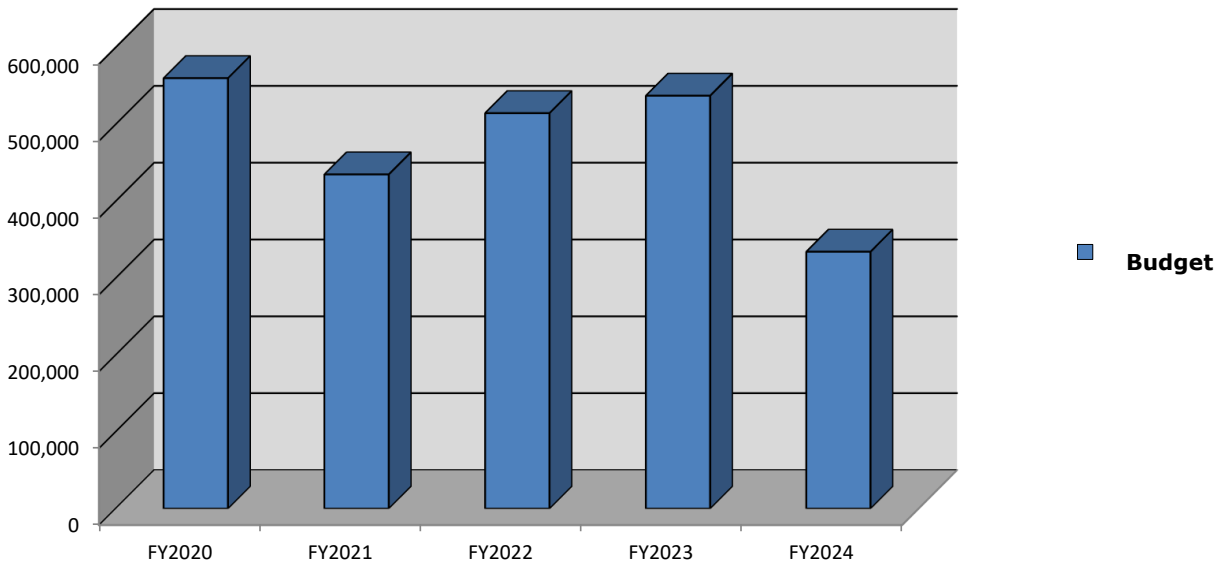
### AGENCY ALLOCATIONS

	FY2022 ACTUAL	FY2023 BUDGET	FY2024 BUDGET
<b>General Fund</b>			
Keep Hall Beautiful, Inc.	\$ 10,000	\$ 10,000	\$ 12,500
Georgia Mtn. Regional Commission	40,530	41,450	40,703
CASA	5,000	10,000	10,000
Gainesville CVB	217,127	217,127	-
<b>Total General Fund Allocations</b>	<b>272,657</b>	<b>278,577</b>	<b>63,203</b>
<b>Public Utilities Fund</b>			
Keep Hall Beautiful, Inc.	10,000	10,000	12,500
Elachee	15,000	30,000	20,000
Georgia Mtn. Regional Commission	13,510	13,817	13,568
Economic Development Council	123,750	165,000	185,000
<b>Total Public Utilities Fund Allocations</b>	<b>162,260</b>	<b>218,817</b>	<b>231,068</b>
<b>Economic Development Fund</b>			
Brenau Business Incubator	-	40,000	40,000
<b>Total Public Utilities Fund Allocations</b>	<b>-</b>	<b>40,000</b>	<b>40,000</b>
<b>Total Funding</b>			
Keep Hall Beautiful, Inc.	20,000	20,000	25,000
Elachee	15,000	30,000	20,000
Georgia Mtn. Regional Commission	54,040	55,267	54,271
Economic Development Council	123,750	165,000	185,000
CASA	5,000	10,000	10,000
Gainesville CVB	217,127	217,127	-
Brenau Business Incubator	-	40,000	40,000
<b>Total Agency Allocations</b>	<b>\$ 434,917</b>	<b>\$ 537,394</b>	<b>\$ 334,271</b>

### Agency Allocations



### Five Year Total Funding Trend



## COMMUNITY SERVICE CENTER

### DEPARTMENT DESCRIPTION:

The Community Service Center is a jointly funded agency of the City of Gainesville and Hall County. It offers a broad range of affordable human services to residents of Gainesville-Hall County. Programs offered through the department specialize in family support services such as elder care, financial management, public transportation, and other community building projects. The department works closely with other local agencies to create a seamless system of care making it easier for families to navigate and achieve success. Finally, the department successfully uses local dollars to leverage funds from private, state and federal sources which pay for the vast majority of services.

### MISSION STATEMENT:

The organization's mission is to identify and address critical social service gaps by creating solutions within its organization or by identifying and supporting other public or nonprofit agencies to such an end.

### GOALS & OBJECTIVES:

#### **1. Meeting Increasing Demand & Improve On-time Performance for Micro Transit Service**

- \* Introduce zones to WeGo Service.
- \* Put five additional vehicles into service.
- \* Research possibility of weekend service.
- \* Research possibility of expanding service in to White County.

#### **2. Expand Evening Trolley Service to Additional Neighborhoods**

- \* Hold informal community meetings to solicit route design recommendations.
- \* Design Downtown Trolley Lunch Route.

#### **3. Acquire Up To 2 Additional Trolleys**

- \* Identify and purchase two trolleys to expand neighborhood service.

#### **4. Begin training process to become a direct HHS & FTA recipient**

- \* Work with FTA representatives to learn application and reimbursement processes for direct recipients.

#### **5. Make Recommendations to Transit Based on Completed Zero/Low Emission Study**

- \* Work with GHMPO staff to have this study completed and develop recommendations for elected officials.

#### **6. Release RFP for Micro transit Software As A Solution (SAAS)**

- \* Design, release RFP
- \* Establish review committee
- \* Recommend vendor to City Council

### PERFORMANCE MEASURES:

MEASURES	City Wide Strategic Priority	ACTUAL				Thru 12/31	BUDGET	
		FY2020	FY2021	FY2022	FY2023		FY2023	FY2024
WeGo - Urban & Rural Trips	ED	109,415	45,931	70,042	46,324	90,000	100,000	
Meals Served (HDM & Congregate)	SC	132,944	130,229	115,685	59,916	149,417	149,417	

**REVENUE SOURCES & ASSUMPTIONS**

**Intergovernmental – Federal/State/Other** is based on anticipated Federal and State Grants.

**Intergovernmental – County and Transfer from General Fund** are the amounts needed to fund the budget after all other revenues are taken into account. It is allocated between the City and County according to the percentage of service usage for the calendar year just ended.

**Local Funding Allocation Percentage** (Based on percent of usage):

**NOTE:** Funding percentages shown include only City/County contributions and exclude all other revenue

	FY2022		FY2023		FY2024	
	County	City	County	City	County	City
Senior Services	50%	50%	48%	52%	65%	35%
Hall Area Transit -Fixed Route	0%	100%	0%	100%	N/A	N/A
Hall Area Transit - Dial A Ride	N/A	N/A	N/A	N/A	N/A	N/A
G-H Transit	N/A	N/A	55%	45%	55%	45%
Community Outreach	40%	60%	53%	47%	53%	47%

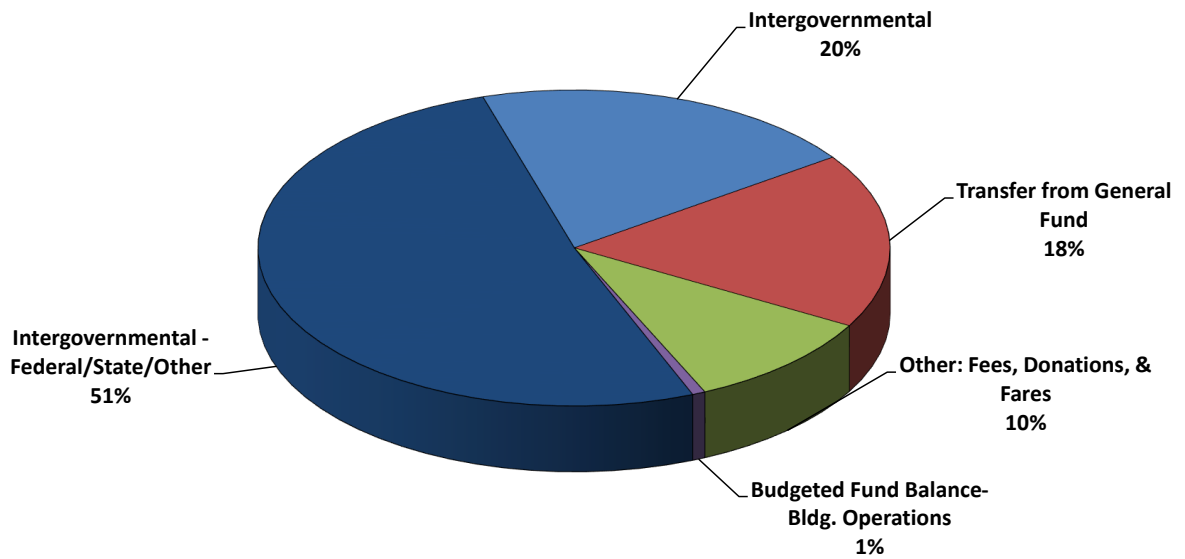
**Other revenue sources** include charges for services, fees, fares, reimbursements, and donations. These sources are projected based on history, planned rates for services, anticipated usage of fare/fee related programs, and other commitments.

**COMMUNITY SERVICE CENTER FUND SUMMARY**

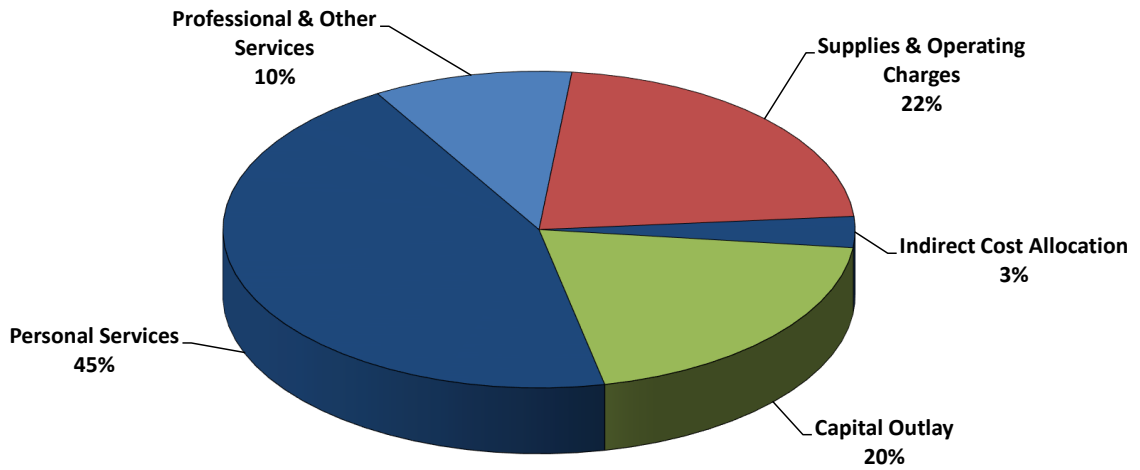
REVENUES	FY2022		FY2023		FY2024	
	ACTUAL		BUDGET		BUDGET	
Intergovernmental - Federal/State/Other	\$	1,635,272	\$	2,221,542	\$	3,086,031
Intergovernmental		677,905		998,324		1,196,298
Transfer from General Fund		703,749		693,992		1,075,586
Other: Fees, Donations, & Fares		299,751		462,570		601,772
Budgeted Fund Balance- Bldg. Operations		-		232,442		40,000
<b>Total Revenues</b>		<b>3,316,677</b>		<b>4,608,870</b>		<b>5,999,687</b>
<b>EXPENDITURES</b>						
Personal Services		1,617,253		2,158,749		2,687,086
Professional & Other Services		343,730		413,947		612,436
Supplies & Operating Charges		821,527		1,001,173		1,320,164
Indirect Cost Allocation		190,000		190,001		190,001
Capital Outlay		103,549		845,000		1,190,000
<b>Total Operating Expenditures</b>		<b>3,076,059</b>		<b>4,608,870</b>		<b>5,999,687</b>
<b>Other Expenditures:</b>						
Transfers out		-		-		-
<b>Total Expenditures</b>		<b>3,076,059</b>		<b>4,608,870</b>		<b>5,999,687</b>
<b>Excess Revenues Over/(Under) Expenditures</b>	\$	<b>240,618</b>	\$	<b>-</b>	\$	<b>-</b>



### Revenues by Category



### Expenditures by Category



## CEMETERY TRUST SPECIAL REVENUE FUND

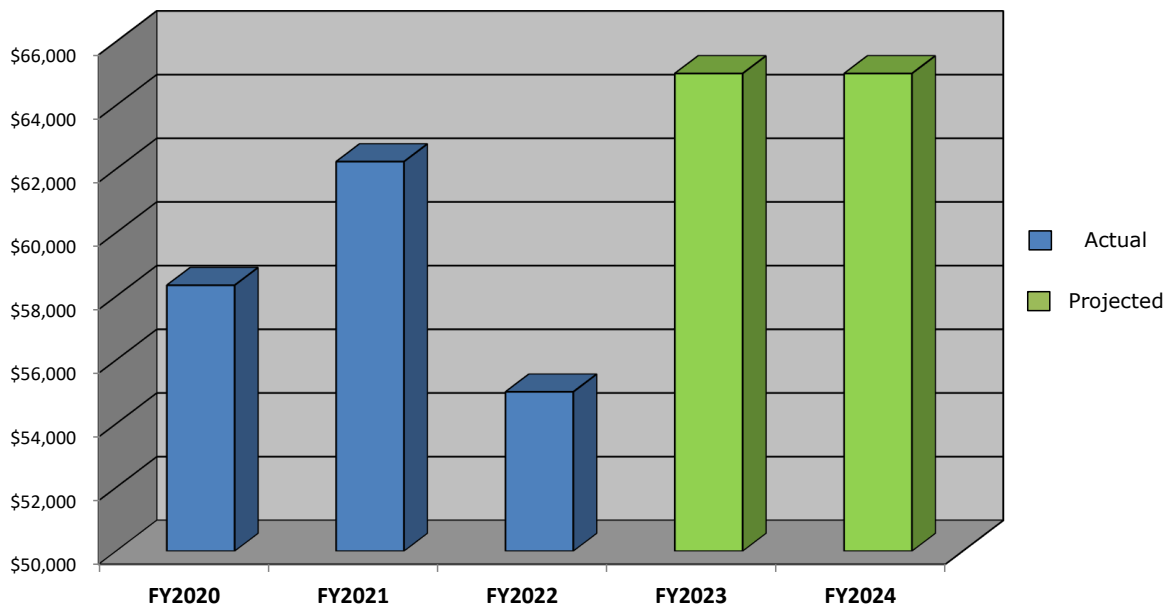
### FUND DESCRIPTION:

The Cemetery Trust Fund is a Special Revenue Fund. Funds of this type are used to account for the proceeds of specific revenue sources that are legally or donor restricted to expenditures for specific purposes. The Cemetery Trust Fund is used to account for the revenues and expenditures of this fund; which are restricted to the operation and improvement of Alta Vista Cemetery.

### CEMETERY TRUST FUND SUMMARY

REVENUES	FY2022 ACTUAL	FY2023 BUDGET	FY2024 BUDGET
Interest on Investments	\$ (11,321)	\$ 1,500	\$ 1,500
Sales & Services	73,552	50,000	60,000
Donations	-	-	-
Budgeted Fund Balance	-	3,500	3,500
<b>Total Revenues</b>	62,231	55,000	65,000
<b>EXPENDITURES</b>			
Purchased/Contracted Services	-	-	-
Transfer to Capital Projects Fund	55,000	-	40,000
Available for Capital Projects	-	55,000	25,000
<b>Total Expenditures</b>	55,000	55,000	65,000
<i>Excess Revenues Over/(Under) Expenditures</i>	\$ 7,231	\$ -	\$ -

### Cemetery Trust Fund Five Year Trend



## CONFISCATED ASSETS FUND

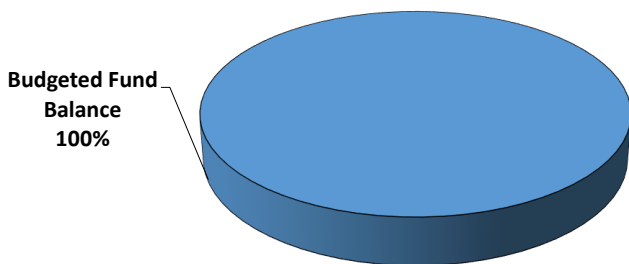
### FUND DESCRIPTION:

This fund is a Special Revenue fund. Funds of this type are used to account for the proceeds of specific revenue sources that are legally or donor restricted to expenditures for specific purposes. The Confiscated Assets Fund is used to account for certain asset seizures confiscated by the City Police Department.

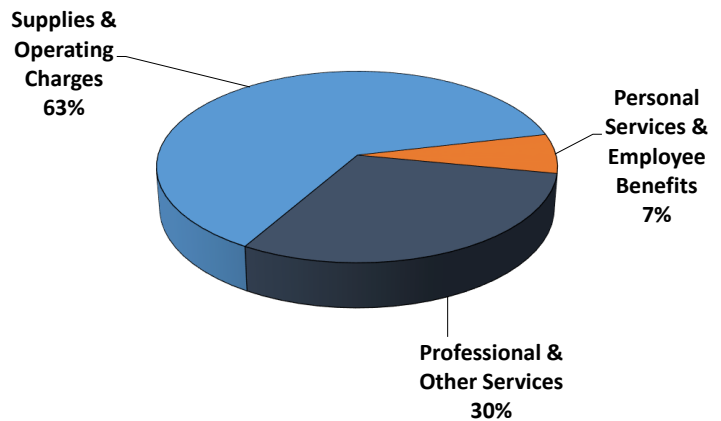
### CONFISCATED ASSETS FUND SUMMARY

	FY2022 ACTUAL	FY2023 BUDGET	FY2024 BUDGET
<b>Revenue</b>			
Cash Confiscations - State	\$ 21,045	\$ -	\$ -
Cash Confiscations - Local	-	-	-
Cash Confiscations - Federal	177,853	-	-
Sale of Assets	40,500	-	-
Interest on Investments	(5,871)	-	-
Budgeted Fund Balance	-	150,000	150,000
<b>Total Revenue</b>	233,527	150,000	150,000
<b>Expenditures</b>			
Personal Services & Employee Benefits	\$ 8,616	\$ 10,000	\$ 10,000
Professional & Other Services	69,526	66,227	45,501
Supplies & Operating Charges	58,390	73,773	94,499
Capital Outlay	66,256	-	-
<b>Total Expenditures</b>	202,788	150,000	150,000
<b>Excess Revenues Over/(Under) Expenditures</b>	\$ 30,739	\$ -	\$ -

### Revenues by Category



### Expenditures by Category



## ECONOMIC DEVELOPMENT FUND

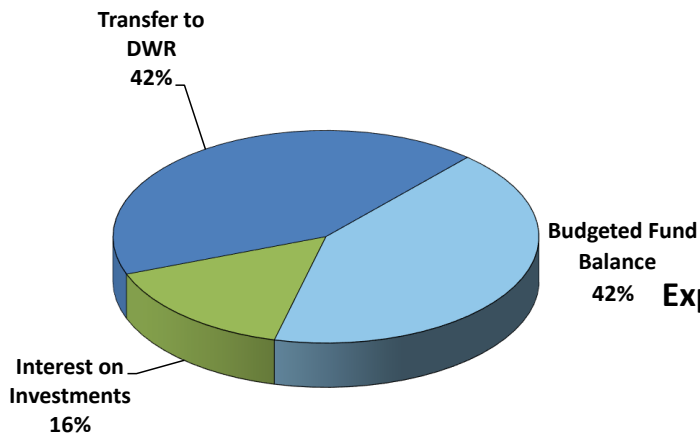
### FUND DESCRIPTION:

This fund is a Special Revenue fund. Funds of this type are used to account for the proceeds of specific revenue sources that are legally or donor restricted to expenditures for specific purposes. The Economic Development Fund is used to account for certain economic development activities within the City.

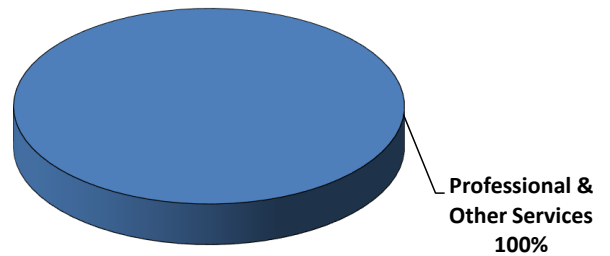
### ECONOMIC DEVELOPMENT FUND SUMMARY

	FY2022 ACTUAL	FY2023 BUDGET	FY2024 BUDGET
<b>Revenue</b>			
Interest on Investments	\$ (456,820)	\$ 19,450	\$ 19,450
Transfer to DWR	10,017,622	53,550	53,550
Budgeted Fund Balance	-	53,550	53,550
<b>Total Revenue</b>	<b>9,560,802</b>	<b>126,550</b>	<b>126,550</b>
<b>Expenditures</b>			
Professional & Other Services	11,218	73,000	73,000
<b>Total Expenditures</b>	<b>11,218</b>	<b>73,000</b>	<b>73,000</b>
<i>Excess Revenues Over/(Under) Expenditures</i>	<b>\$ 9,549,584</b>	<b>\$ 53,550</b>	<b>\$ 53,550</b>

**Revenues by Category**



**Expenditures by Category**



## FIRE SERVICES FUND

### DEPARTMENT DESCRIPTION:

Gainesville Fire Department comprises 4 fire stations equipped with 10 frontline apparatus (4 engines, 2 aerials, 1 rescues, 2 squads, Georgia Search and Rescue (GSAR Task Force 1 truck) with 4 reserve apparatus (3 engines, 1 aerial). There are currently 82 firefighters working on three shifts (24 hours on, 48 hours off) and 11 staff members for a total of 93 personnel. Gainesville Fire Department is rated as an ISO Class I Fire Department based on the response efficiency, training requirements, inspection and water services. Gainesville Fire Department has an average yearly increase of 16% response volume, with a report ending yearly total of 15,855.

### MISSION STATEMENT:

Gainesville Fire Services District is committed to providing the highest level of fire and public safety services for our community. We protect lives and property through fire suppression, emergency medical response, disaster management, fire prevention and public education.

### GOALS & OBJECTIVES:

**1. Ensure a superior level of fire service is provided to the customers of the City of Gainesville.**

- \* Maintain our ISO Class I Rating.
- \* Continued dialogue with Hall County Fire Services to ensure effective EMS service is being provided to the citizens of Gainesville.
- \* Seek out new training avenues to increase department capabilities.
- \* Develop new avenues for service delivery through proactive hazard recognition and mitigation.
- \* Increase standards to improve training and personnel for future advancement.

**2. Expand coverage within and to areas affected by growth.**

- \* Continue to add preemption devices at intersections.
- \* Work with City administration to identify areas of immediate need, coupled with areas of future growth.
- \* Engage in community support through education within the realm of fire prevention.
- \* Continue a community outreach program focusing on early childhood safety education

**3. Update our training and education programs to align with a more proactive and creative workforce.**

- \* Work with Public Information officers to sharpen outreach capabilities
- \* Find new ways to implement public notifications regarding department responses for traffic avoidance
- \* Implement employee empowerment to increase retention while building an internal recruitment force.

### PERFORMANCE MEASURES:

MEASURES	City Wide Strategic Priority	ACTUAL			Thru 12/31	BUDGET	
		FY2020	FY2021	FY2022	FY2023	FY2023	FY2024
Average Response Time (Min:Sec) (Emergency)	CS	4:58	5:00	4:59	4:50	5:00	5:00
Total Responses	S	9,700	11,400	13,637	15,855	18,000	21,000
Total Training Hours Received	S	27,195	24,000	25,000	30,089	24,960	25,920
Public Outreach/Education Events	ED	Covid	Covid	6	72	100	120
Number of Inspections	S	2,821	2,009	2,100	3,225	3,500	3,500

### REVENUE SOURCES & ASSUMPTIONS

**Real & Personal Property Taxes:** All taxable Real and Personal property within the City Limits of Gainesville is subject to ad valorem taxations.

**Delinquent Property Taxes:** Real and Personal Property Taxes collected after the fiscal year in which they are due.

**Motor Vehicle Taxes:** Motor vehicles within the city limits of Gainesville are subject to ad valorem taxation.

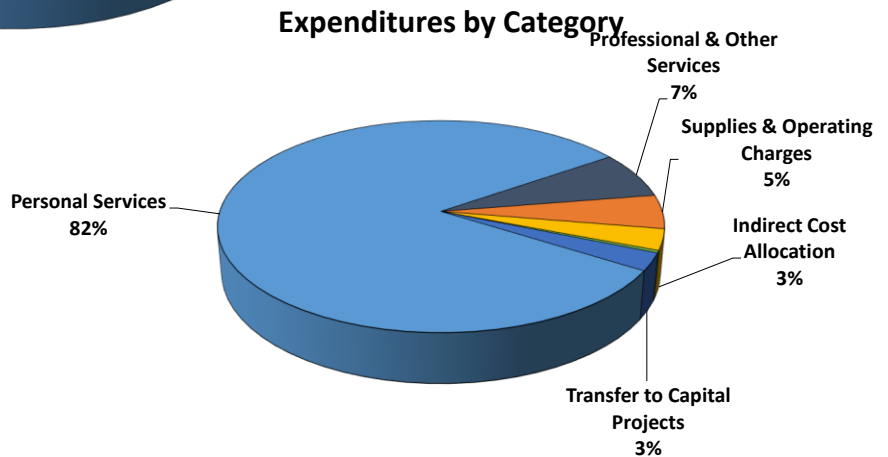
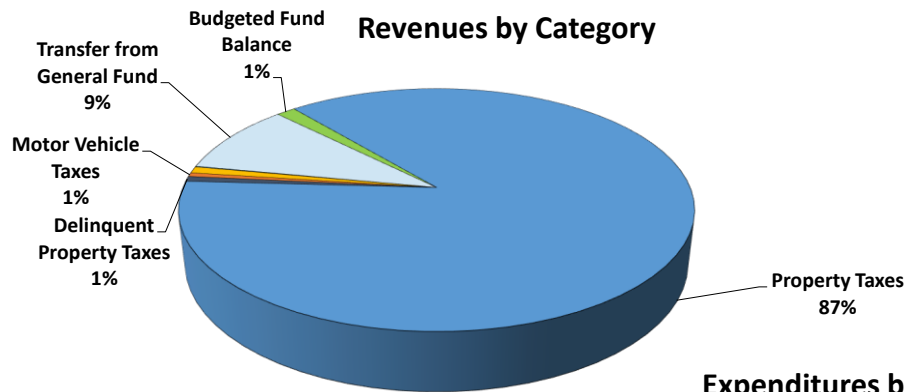
**Penalties & Interest:** Penalties and Interest for Delinquent Property Tax and returns not filed or filed late.

**Interest** is based on economic conditions, interest rates, and cash flow projections.

**Budgeted Fund Balance** in part represents prior year taxes collected in excess of budgeted amount and is used to fund capital purchases and other non-recurring expenditures.

**FIRE SERVICES FUND SUMMARY**

REVENUES	FY2022 ACTUAL	FY2023 BUDGET	FY2024 BUDGET
Millage Rate	1.250	1.259	1.299
Property Taxes	\$ 7,247,529	\$ 7,942,239	\$ 10,150,680
Delinquent Property Taxes	75,487	79,422	79,422
Motor Vehicle Taxes	56,256	54,804	58,960
Grants	-	-	-
Penalties & Interest	11,339	15,860	101,507
Interest on Investments	(71,357)	5,600	10,600
Miscellaneous Revenue	2,070	-	-
Sale of Assets	87,544	-	-
Capital Lease	-	-	-
Transfer from General Fund	2,111,870	1,877,020	1,105,823
Budgeted Fund Balance	-	388,899	165,000
<b>Total Revenues</b>	<b>\$ 9,520,738</b>	<b>\$ 10,363,844</b>	<b>\$ 11,671,992</b>
<b>EXPENDITURES</b>			
Personal Services	8,018,938	8,598,060	9,514,415
Professional & Other Services	547,630	681,270	824,660
Supplies & Operating Charges	398,219	580,690	600,912
Indirect Cost Allocation	373,505	373,505	373,505
Debt	-	-	-
Capital Outlay	16,231	4,100	43,500
Transfer to Capital Projects	105,250	126,219	315,000
<b>Total Expenditures</b>	<b>\$ 9,459,773</b>	<b>\$ 10,363,844</b>	<b>\$ 11,671,992</b>
<i>Excess Revenues Over/(Under) Expenditures</i>	<b>\$ 60,965</b>	<b>\$ -</b>	<b>\$ -</b>



## TAX ALLOCATION DISTRICT FUND

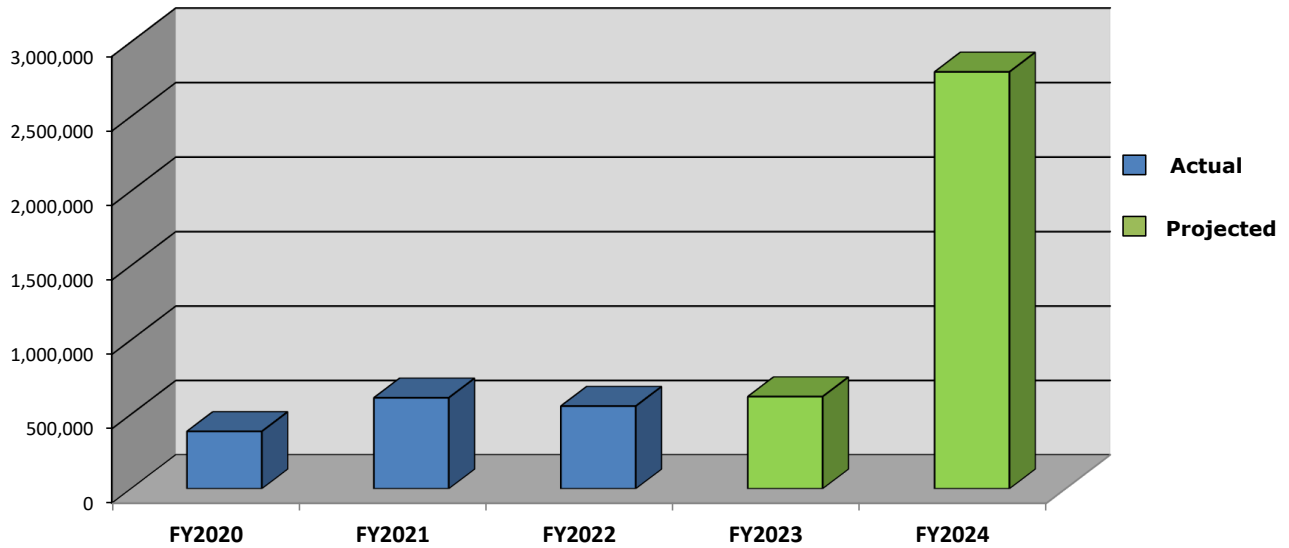
### FUND DESCRIPTION:

This fund is used to account for ad valorem property tax collections derived from the City's two Tax Allocation Districts (Midtown and Westside) for the purpose of stimulating private redevelopment within these areas.

### TAX ALLOCATION DISTRICT FUND SUMMARY

	FY2022 ACTUAL	FY2023 BUDGET	FY2024 BUDGET
<b>Revenue</b>			
Property Tax - Current	\$ 182,167	\$ 151,359	\$ 668,336
Intergovernmental	477,236	466,903	1,669,768
Interest on Investments	(47,945)	1,100	1,100
Budgeted Fund Balance	-	-	460,316
<b>Total Revenue</b>	<b>611,458</b>	<b>619,362</b>	<b>2,799,520</b>
<b>Expenditures</b>			
Payments to Others	194,176	511,676	2,664,684
Transfer to Debt Fund	111,257	107,686	134,836
Transfer to Capital Projects	250,000	-	-
<b>Total Expenditures</b>	<b>555,433</b>	<b>619,362</b>	<b>2,799,520</b>
<b>Excess Revenues Over/(Under) Expenditures</b>	<b>\$ 56,025</b>	<b>\$ -</b>	<b>\$ -</b>

## Five Year Budgeted Revenue Trend



## POLICE SERVICES FUND

### DEPARTMENT DESCRIPTION:

Established in FY2022, the Gainesville Police Service District provides the City of Gainesville with emergency and non-emergency service 24 hours a day to more than 40,000 city residents and an estimated 125,000 visitors everyday. Our jurisdiction covers approximately 37 square miles and includes houses and apartment complexes, businesses and industrial parks, recreational facilities, including parks on and around Lake Lanier, several golf courses, schools, churches, an airport, shopping centers and numerous strip malls.

### MISSION STATEMENT:

The mission of the Gainesville Police Department is to provide quality police services by being a PILLAR of our community.

### REVENUE SOURCES & ASSUMPTIONS

**Real & Personal Property Taxes:** All taxable Real and Personal property within the City Limits of Gainesville is subject to ad valorem taxations.

**Delinquent Property Taxes:** Real and Personal Property Taxes collected after the fiscal year in which they are due.

**Motor Vehicle Taxes:** Motor vehicles within the city limits of Gainesville are subject to ad valorem taxation.

**Penalties & Interest:** Penalties and Interest for Delinquent Property Tax and returns not filed or filed late.

**Interest** is based on economic conditions, interest rates, and cash flow projections.

**Budgeted Fund Balance** in part represents prior year taxes collected in excess of budgeted amount and is used to fund capital purchases and other non-recurring expenditures.

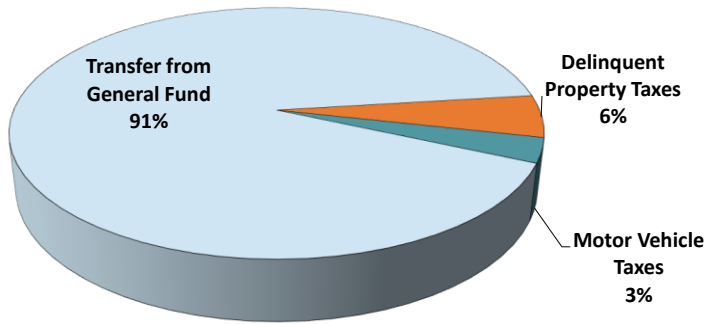


**POLICE SERVICES FUND SUMMARY**

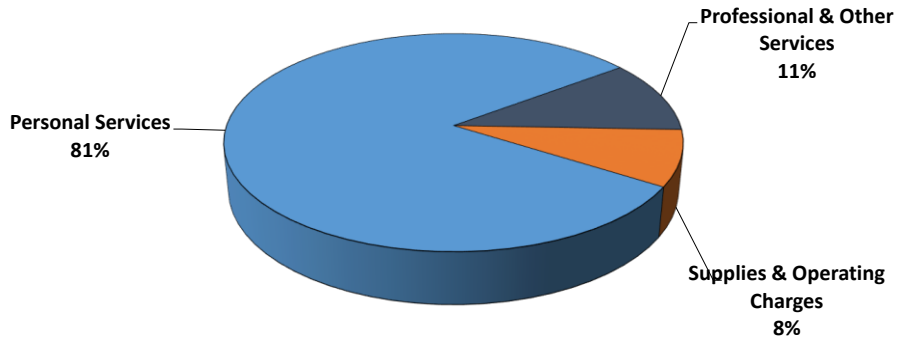
REVENUES	FY2022 ACTUAL	FY2023 BUDGET	FY2024 BUDGET
Millage Rate	0.500	0.594	0.712
Property Taxes	\$ -	\$ 3,748,736	\$ 5,469,958
Property Tax Credit	-	(3,748,736)	-
Delinquent Property Taxes	-	37,487	54,700
Motor Vehicle Taxes	9,679	25,867	31,771
Interest on Investments	-	150	150
Sale of Assets	-	-	-
Transfer from General Fund	4,784,694	4,816,189	920,573
Budgeted Fund Balance	-	-	-
<b>Total Revenues</b>	<b>\$ 4,794,373</b>	<b>\$ 4,879,693</b>	<b>\$ 6,477,152</b>
<b>EXPENDITURES</b>			
Personal Services	3,723,211	3,748,943	4,325,937
Professional & Other Services	656,089	569,300	575,465
Supplies & Operating Charges	255,930	561,450	443,350
Indirect Cost Allocation	-	-	-
Debt	-	-	-
Capital Outlay	-	-	-
Transfer to Capital Projects	-	-	1,132,400
<b>Total Expenditures</b>	<b>\$ 4,635,230</b>	<b>\$ 4,879,693</b>	<b>\$ 6,477,152</b>
<i>Excess Revenues Over/(Under) Expenditures</i>	<i>\$ 159,143</i>	<i>\$ -</i>	<i>\$ -</i>

\* Police Service District established in FY2022.

**Revenues by Category**



**Expenditures by Category**



## HOTEL MOTEL TAX FUND

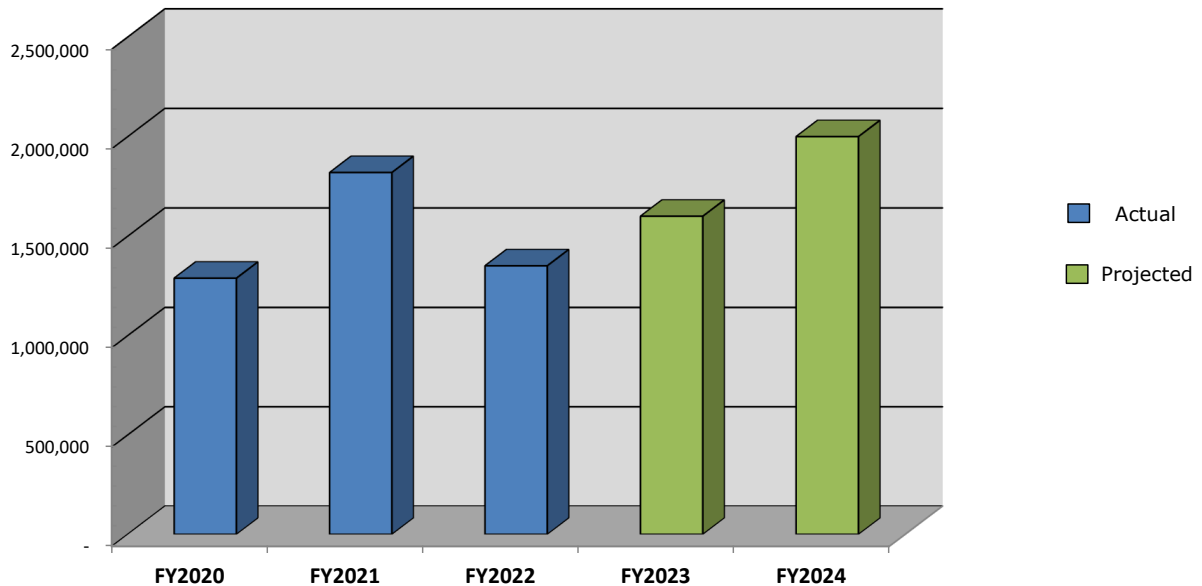
### FUND DESCRIPTION:

Hotel/Motel Tax is a tax on room rentals at hotels and motels located within the City. The tax was assessed at the rate of 6% for fiscal years before 2020 and was raised to 8% thereafter. The revenue assumption for the fiscal year budget presented here was projected by calculating the forecasted tax base for the coming fiscal year (estimated by using the tax bases from several prior fiscal years) and then assessing the base at the rate of 8%.

### HOTEL MOTEL TAX FUND SUMMARY

	FY2022 ACTUAL	FY2023 BUDGET	FY2024 BUDGET
<b>Revenue</b>			
Hotel/Motel Tax - Non Restricted (3%)	\$ 689,174	\$ 600,000	\$ 750,000
Hotel/Motel Tax - CVB (3.5%)	804,036	700,000	875,000
Hotel/Motel Tax - Tourism Development or CVB (1.5%)	344,587	300,000	375,000
Interest	(17,850)	425	425
Other	-	-	-
Transfer from General Fund	-	-	-
Budgeted Fund Balance	-	-	-
<b>Total Revenue</b>	<b>1,819,947</b>	<b>1,600,425</b>	<b>2,000,425</b>
<b>Expenditures</b>			
Gainesville Convention and Visitor's Bureau	1,149,940	1,189,655	1,389,655
Available for Capital Outlay	-	-	-
Transfer to General Fund	-	-	235,770
Transfer to Debt Service	110,770	410,770	375,000
Transfer to Capital Projects	90,925	-	-
<b>Total Expenditures</b>	<b>1,351,635</b>	<b>1,600,425</b>	<b>2,000,425</b>
<b>Excess Revenues Over/(Under) Expenditures</b>	<b>\$ 468,312</b>	<b>\$ -</b>	<b>\$ -</b>

### Five Year Trend



## IMPACT FEE FUND

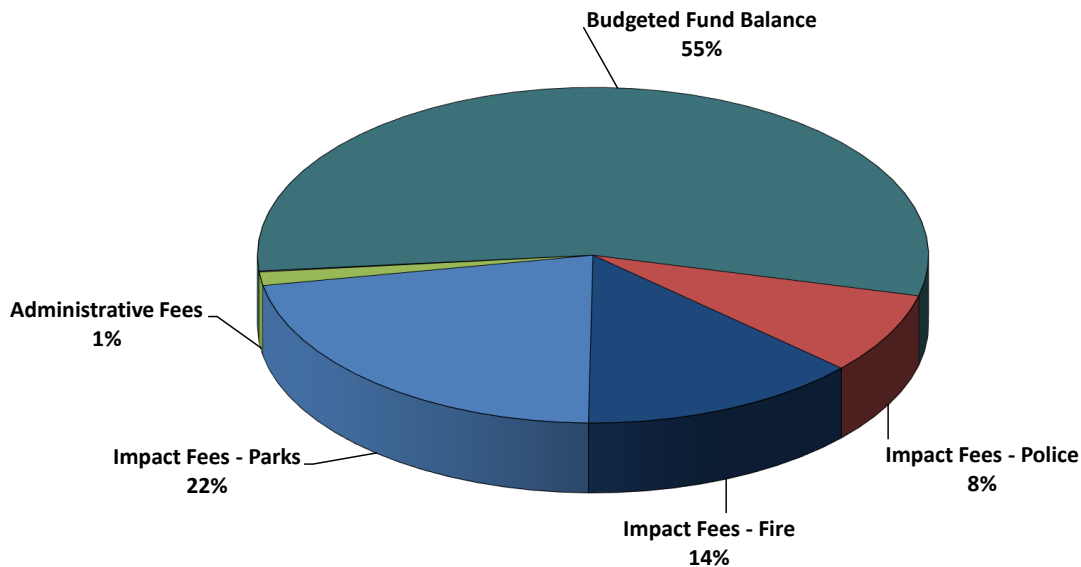
### FUND DESCRIPTION:

Impact fees are collected by the City for the following areas: Police, Fire, and Parks & Recreation. The city also collects impact fees for libraries on behalf of Hall County. All fees collected are deposited into special accounts earmarked for the aforementioned divisions. In FY2020, fees pertaining to Police and Fire increased with Ordinance No. 2019-11. Funds expended on these service areas must be used on items identified in the Capital Improvement Element of the City of Gainesville's Comprehensive Plan. The Financial Services Department and Department of Planning and Development are required to submit annual reports detailing the expenditure of funds to the Department of Community Affairs. The Gainesville City Council has designated, through ordinance, the Director of Planning and Development as the Impact Fee Administrator.

### IMPACT FEE FUND SUMMARY

	FY2022 ACTUAL	FY2023 BUDGET	FY2024 BUDGET
<b>Revenue</b>			
Impact Fees - Police	\$ 851,129	\$ 350,000	\$ 350,000
Impact Fees - Fire	1,554,711	600,000	600,000
Impact Fees - Parks	1,470,000	975,000	975,000
Administrative Fees	124,508	57,750	57,750
Interest on Investments	(70,909)	4,450	4,450
Transfer In	-	-	-
Budgeted Fund Balance	-	892,500	2,467,214
<b>Total Revenue</b>	<b>3,929,439</b>	<b>2,879,700</b>	<b>4,454,414</b>
<b>Expenditures</b>			
Transfer to General Fund	124,508	57,750	57,750
Transfer to Capital Project Funds	1,000,000	1,870,000	3,837,214
Available for Capital Projects	-	951,950	559,450
<b>Total Expenditures</b>	<b>1,124,508</b>	<b>2,879,700</b>	<b>4,454,414</b>
<b>Excess Revenues Over/(Under) Expenditures</b>	<b>\$ 2,804,931</b>	<b>\$ -</b>	<b>\$ -</b>

### IMPACT FEE FUND REVENUES BY TYPE



## INFORMATION TECHNOLOGY FUND

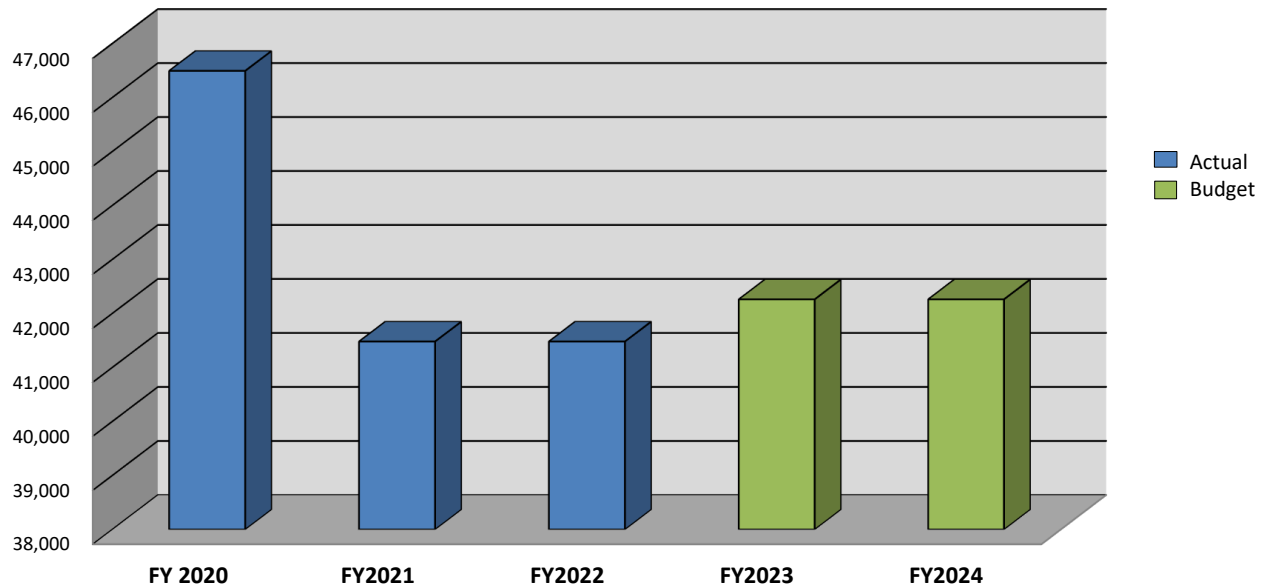
### FUND DESCRIPTION:

This fund is used to account for an Information Technology fee derived from each citation issued by City of Gainesville Police officers, for the purpose of improving functionality and efficiency through the use of enhanced technology.

### INFORMATION TECHNOLOGY FUND SUMMARY

	FY2022 ACTUAL	FY2023 BUDGET	FY2024 BUDGET
<b>Revenue</b>			
Technology Fees	\$ 47,779	\$ 41,560	\$ 41,560
Interest/Realized Gain or Loss	(6,300)	700	700
Transfers In	-	-	-
Budgeted Fund Balance	-	-	-
<b>Total Revenue</b>	41,479	42,260	42,260
<b>Expenditures</b>			
Transfers to GG CIP	-	-	-
Supplies and Operating Charges	3,297	11,428	11,428
Capital Outlay	-	-	-
Available for Capital Projects	-	30,832	30,832
<b>Total Expenditures</b>	3,297	42,260	42,260
<b>Excess Revenues Over/(Under) Expenditures</b>	\$ 38,182	\$ -	\$ -

### Five Year Trend



## PARKS AND RECREATION

### DEPARTMENT DESCRIPTION:

The Gainesville Parks and Recreation Agency was founded in 1924 by a special election by the citizens of Gainesville. Governed by a nine-member appointed board having the legal responsibility to provide, establish, maintain and conduct a comprehensive parks and recreation program, the Gainesville Parks and Recreation is funded through City of Gainesville ad valorem taxes and fees & charges. All programs are available to city residents as well as those residing outside the City. Therefore, in fairness to the residents of Gainesville, a non-resident fee may be added to programs to help offset the costs of providing them. The Gainesville Parks and Recreation Agency is one of only 174 agencies nationwide and one of ten agencies in the State of Georgia to have achieved accreditation from the Commission for Accreditation of Parks and Recreation Agencies. Parks and Recreation provides benefits for Our Health, Our Community, Our Youth, Our Environment, and Our Economy.

### MISSION STATEMENT:

The Gainesville Parks and Recreation Agency, through a coordinated effort, seeks to enrich the quality of life of the citizens we serve by providing safe and accessible facilities and a diversified program of activities in an effective, efficient, equitable and responsive manner.

### GOALS & OBJECTIVES:

#### **1. To enhance the quality of life of the citizens of Gainesville through Service Quality in Parks and Recreation Opportunities.**

- \* Continue implementation of the 2030 Master Plan that focuses on preparing for the future growth of the community through increasing the number of parks and recreation activities and services.
- \* To acquire and protect additional cultural, recreation, and natural parkland. As residential growth continues within the City, the parks and open space need continued growth.
- \* Provide high quality, clean, safe, and accessible park amenities and open spaces for active and passive recreation that meets the diverse needs of all our citizens through continuous inspection of all parks and facilities.
- \* Continue to increase mental and physical health and wellness opportunities by expanding offerings at Frances Meadows and other facilities/parks.

#### **2. To continue being a sustainable and essential agency to the City, the citizens of Gainesville and the overall prosperity of the community.**

- \* To attain financial stewardship through streamlining leisure services and building effective partnerships.
- \* Meet the needs of the present without compromising the needs of future generations by making decision today that sustain activities and facilities for the future.
- \* Continue to offset operational costs through increased sponsorships.
- \* Communicate and advocate to other City departments, service providers, Gainesville City Schools, and Hall County Parks & Leisure to support service delivery.
- \* Revitalize programming by: increasing free opportunities that promote social equity; supporting and promoting self-recreation; and creating new partnerships that strengthen our offerings.

#### **3. To provide customer satisfaction for all Agency programs, facilities, and services.**

- \* Maintain customer service campaign that solicits and monitors public input regarding the Agency's performance in services provided.
- \* Provide major and operating capital to implement updates and upgrades to facilities, parks and programs based on public input.
- \* Improve service operations through a strengthened organizational structure and through promotion of external stewardship.
- \* Provide Staff training opportunities that foster professional growth and Agency success.

### PERFORMANCE MEASURES:

MEASURES	City Wide Strategic Priority	ACTUAL				Thru 12/31	BUDGET	
		FY2020	FY2021	FY2022	FY2023	FY2023	FY2024	
2030 Master Plan Implementation (% of total action items in progress or complete)	S	49%	56%	68%	78%	72%	80%	
Full Time Staff Retention	RD	80%	85%	84%	80%	82%	84%	
Annual Economic Impact	S	\$4.1m	\$7m	\$10.2m	\$3.9m	\$11m	\$11m	
Parkland Acreage per 1,000 residents	S	N/A	N/A	9.33	9.33	9.5	9.75	
# Youth Athletic participants*	RD	1,918	1,918	2,570	1,012	2,250	2,250	
# Staff training opportunities	S	136	136	292	104	175	175	
# Fitness visits to Frances Meadows Center**	RD	50,120	50,120	62,818	35,367	45,000	45,000	
# Volunteer Hours	S	7,979	7,979	11,646	11,760	7,000	7,000	

\*Youth Athletic participation includes Travel Ball players at Lanier Point & Lanier Aquatic Swimmers \*\*Fitness Center and Classes

**REVENUE SOURCES & ASSUMPTIONS**

**Ad Valorem Tax** is based on the same projected digest used for the General Fund.

**Charges for Services** includes admissions, program and league fees, facility leases, concession operations, etc. Projections rely on historical trends and economic conditions.

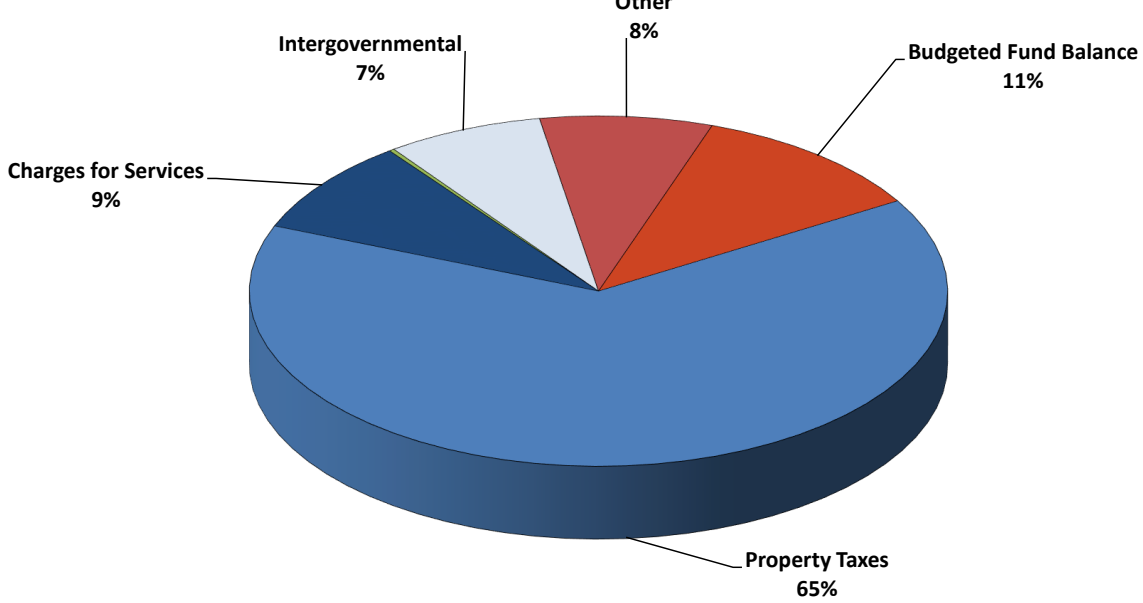
**Interest** is based on economic conditions, interest rates, and cash flow projections.

**Budgeted Fund Balance** in part represents prior year taxes collected in excess of budgeted amount and is used to fund capital purchases and other non-recurring expenditures.

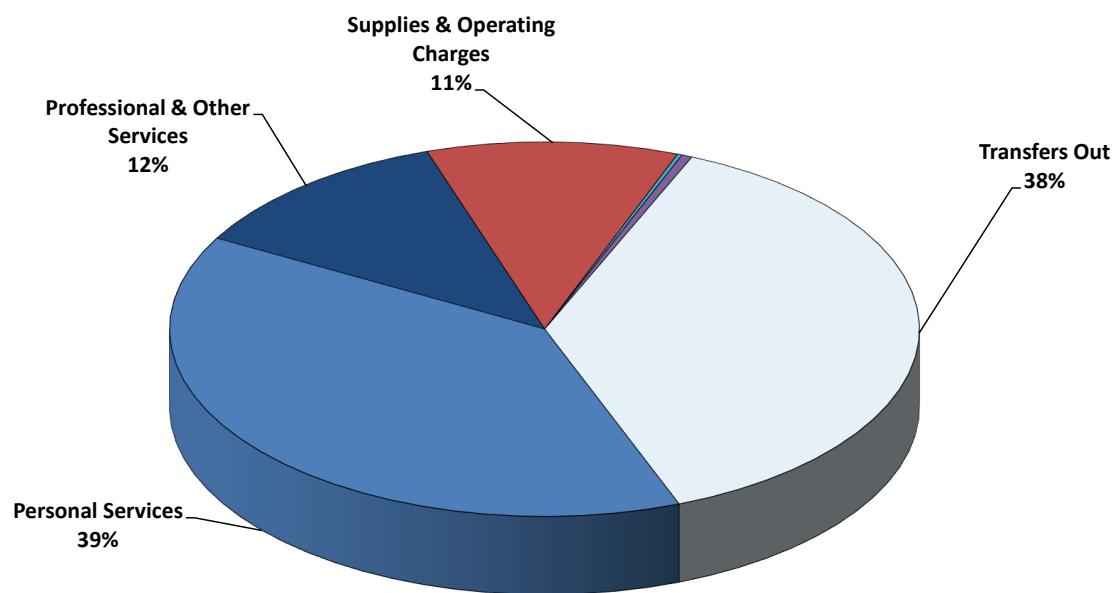
**PARKS AND RECREATION FUND SUMMARY**

REVENUES	FY2022 ACTUAL	FY2023 BUDGET	FY2024 BUDGET
Millage Rate	0.750	0.896	0.896
Property Taxes	\$ 5,285,072	\$ 5,793,774	\$ 7,112,228
Charges for Services	972,910	1,592,200	958,100
Interest/Realized Gain or Loss	(137,029)	36,000	26,095
Intergovernmental	-	1,670,000	800,000
Other	969,796	32,000	878,800
Transfers in	-	-	-
Budgeted Fund Balance	-	-	1,221,234
<b>Total Revenues</b>	<b>7,090,749</b>	<b>9,123,974</b>	<b>10,996,457</b>
<b>EXPENDITURES</b>			
Personal Services	3,206,031	3,889,271	4,277,849
Professional & Other Services	1,231,145	1,214,989	1,302,753
Supplies & Operating Charges	1,125,517	1,170,105	1,193,855
Capital Outlay	82,966	944,609	22,000
Indirect Cost allocation	50,000	50,000	50,000
Agencies	10,000	-	-
Transfers Out	1,825,000	1,855,000	4,150,000
<b>Total Expenditures</b>	<b>7,530,660</b>	<b>9,123,974</b>	<b>10,996,457</b>
<b>Excess Revenues Over/(Under) Expenditures</b>	<b>\$ (439,911)</b>	<b>\$ -</b>	<b>\$ -</b>

### Revenues by Category



### Expenditures by Category



## GAINESVILLE CONVENTION AND VISITOR'S BUREAU

### DEPARTMENT DESCRIPTION:

The Gainesville Communications and Tourism Office combines Main Street Gainesville, Convention and Visitor's Bureau, and the Lake Lanier Olympic Park.

### MISSION STATEMENT:

Inform Gainesville residents on city government and city services, promote the downtown/midtown area as a new location for business, provide marketing support for existing businesses, and partner with area hotels and numerous local attractions to bring more visitors to the City. In addition, Lake Lanier Olympic Park serves as the city's top attraction that serves over 200,000 visitors annually and produces an average annual economic impact to the community of over \$4.5M.

### FY2021 GOALS & OBJECTIVES:

#### 1. Increase Tourism Activity in Gainesville

- \* Recruitment of 3 new events with overnight stays and retention of existing events.
- \* Implement lead system and bid on 4 potential events for Gainesville.
- \* Promote, market Gainesville and create presence at Gainesville events and 2-3 other non CVB organized events with the mobile marketing trailer.
- \* Continue marketing GGSA through lunch and learns, presence at events and bid on 2 new events that bring overnight visitors.

#### 2. Encourage new business development and enhance established businesses around the Gainesville Square

- \* Promote and create activities that utilize Midland Greenway to promote the expansion and vitalization of that area.
- \* Increase and promote Main Street Membership.
- \* While promoting new website- highlight the benefits of downtown.
- \* Promotion of façade and other grants available to Main Street Members.

#### 3. Promote Community Awareness of City Services and Utilization of City Programs

- \* Begin building library of professional images (facilities, landscape, events) to be used for enhanced marketing and promotional purposes. Regular notification to City employees that direct them to logos, branding elements, etc. and reminders of proper branding practices.
- \* Creation of promotional marketing materials (video/visuals) explaining services of the CVB and City programs.
- \* Creation of marketing video showcasing the services of the CVB that can be shared on social media, website, mobile trailer kiosk and presentations. Creation of volunteer and ambassador programming.
- \* Postcard campaign.

#### 4. Foster the development of the sports of rowing and canoe/kayak and to insure community inclusion in the use and development of programs and facilities at LLOP

- \* Continue to provide quality services and events, expanding opportunities and revenue with our current events.
- \* Ensure park is ready to open new boathouse w/old dock removal, butterfly garden restoration and overall aesthetics of park.
- \* Expand social media following by 100,000 across all social platforms.
- \* Begin recruitment of potential event sponsors.

### PERFORMANCE MEASURES:

MEASURES	City Wide Strategic Priority	ACTUAL				Thru 12/31	BUDGET	
		FY2020	FY2021	FY2022	FY2023	FY2023	FY2024	
CVB/GGSA Engaged Events	RD	17	44	19	10	47	24	
Main Street Events	RD	29	35	46	29	38	31	
Total Main Street Members	S	29	29	41	23	35	35	
LLOP Rental Events	S	9	16	15	7	16	16	
LLOP Events	S	8	13	8	3	9	6	
Social Media Followers	RD	36,453	40,584	n/a	63,337	45,000	70,000	
ExploreGainesville.org Users	RD	n/a	n/a	n/a	18,132	n/a	72,000	
Gainesville.org Users	RD	430,987	423,805	455,074	241,455	428,000	440,000	
Hotel/Motel Revenue	S	\$1,192,582	\$1,215,645	\$1,814,933	\$929,841	\$1,500,000	\$1,900,000	

### REVENUE SOURCES & ASSUMPTIONS

**Hotel/Motel Tax** is a tax on room rentals at hotels and motels located within the City.

**Charges for Services** includes admissions, program and league fees, facility leases, concession operations, etc. Projections rely on historical trends and economic conditions.

**Interest** is based on economic conditions, interest rates, and cash flow projections.

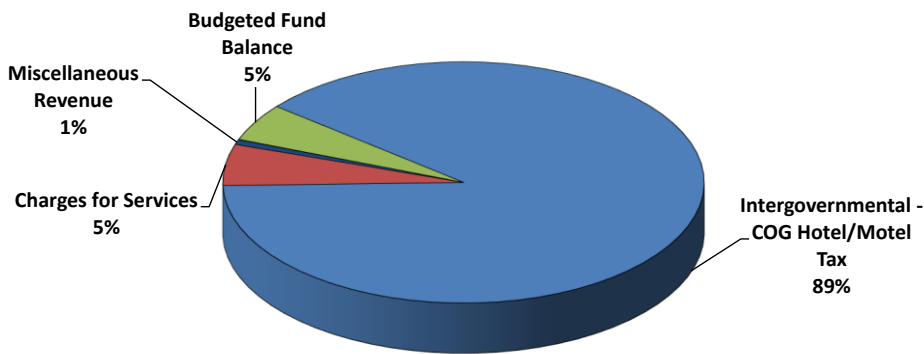
**Budgeted Fund Balance** in part represents prior year taxes collected in excess of budgeted amount and is used to fund capital purchases and other non-recurring expenditures.



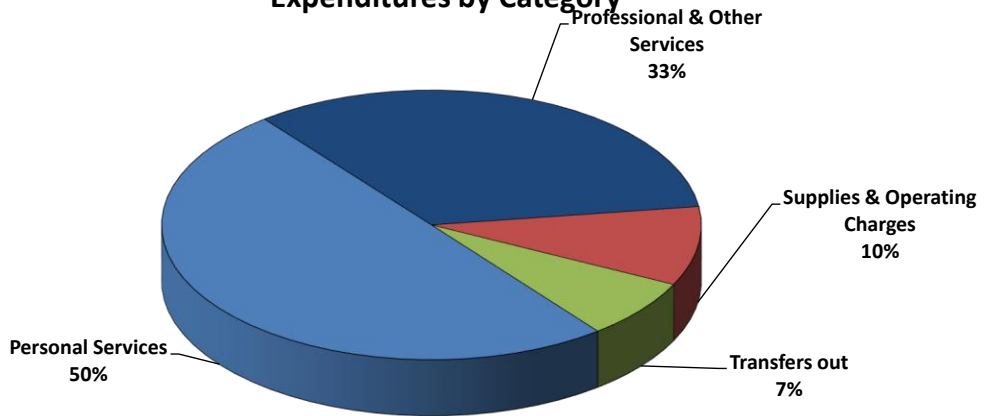
**GAINESVILLE CONVENTION AND VISITOR'S BUREAU FUND SUMMARY**

REVENUES	FY2022 ACTUAL	FY2023 BUDGET	FY2024 BUDGET
Intergovernmental - COG Hotel/Motel Tax	\$ 1,149,940	\$ 1,189,655	\$ 1,389,655
Charges for Services	64,898	84,891	86,391
Interest/Realized Gain or Loss	(10,550)	800	800
Miscellaneous Revenue	314,959	230,818	10,292
Transfers In	-	-	-
Budgeted Fund Balance	-	-	78,649
<b>Total Revenues</b>	<b>1,519,247</b>	<b>1,506,164</b>	<b>1,565,787</b>
<b>EXPENDITURES</b>			
Personal Services	727,822	830,320	781,653
Professional & Other Services	437,663	538,497	523,839
Supplies & Operating Charges	153,435	112,847	148,230
Transfers out	-	24,500	112,065
Capital Outlay	-	-	-
<b>Total Expenditures</b>	<b>1,318,920</b>	<b>1,506,164</b>	<b>1,565,787</b>
<i>Excess Revenues Over/(Under) Expenditures</i>	<i>\$ 200,327</i>	<i>\$ -</i>	<i>\$ -</i>

**Revenues by Category**



**Expenditures by Category**



## LAND BANK AUTHORITY

### FUND DESCRIPTION:

This fund is used to account for any transactions associated with the management of property held by the Land Bank Authority.

### INFORMATION TECHNOLOGY FUND SUMMARY

	FY2022 ACTUAL	FY2023 BUDGET	FY2024 BUDGET
<b>Revenue</b>			
Transfers in	\$ 50,000	\$ 50,000	\$ 60,000
Budgeted Fund Balance	-	-	-
<b>Total Revenue</b>	<b>50,000</b>	<b>50,000</b>	<b>60,000</b>
<b>Expenditures</b>			
Purchased Services	422	50,000	60,000
Available for Capital Projects	-	-	-
<b>Total Expenditures</b>	<b>422</b>	<b>50,000</b>	<b>60,000</b>
<i>Excess Revenues Over/(Under) Expenditures</i>	<b>\$ 49,578</b>	<b>\$ -</b>	<b>\$ -</b>

## CAPITAL IMPROVEMENT PROGRAM

### FUND DESCRIPTION:

These budgets represent the first year of the present five year Capital Improvement Program (CIP). The section also includes a summary of the entire CIP, as well as more detailed information regarding those projects funded for the first year. Capital improvement budgets remain open until the project is completed.

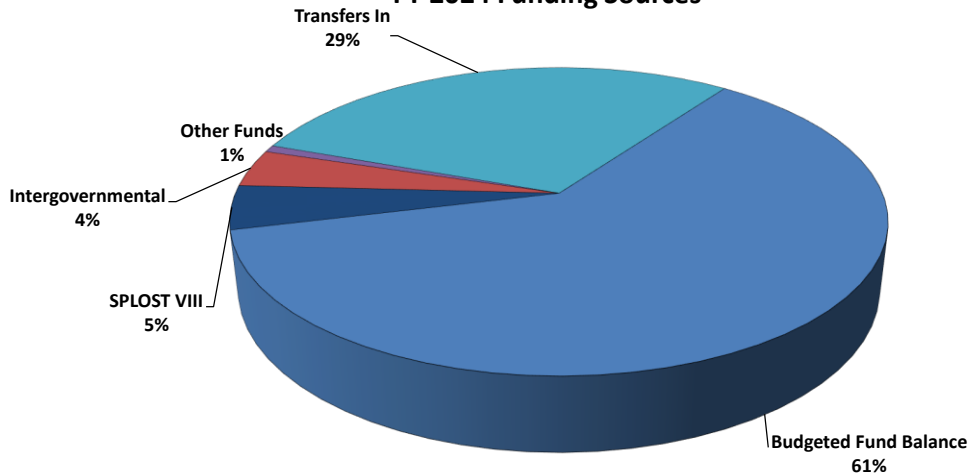
### MISSION STATEMENT:

It is the mission of the Capital Improvement Program to identify, measure, and plan for future Capital needs while adhering to the central mission of the City of Gainesville.

### CAPITAL IMPROVEMENTS PROGRAM FUND SUMMARY

REVENUES	FY2022 BUDGET	FY2023 BUDGET	FY2024 BUDGET
<b>Intergovernmental:</b>			
Georgia Department of Transportation	\$ 300,000	\$ 300,000	\$ 300,000
Federal Grants	402,000	-	1,592,500
Hall County	-	-	-
<b>SPLOST VIII</b>	4,684,476	4,415,000	2,231,921
<b>Bond/Lease proceeds</b>	22,554,000	3,270,000	-
<b>GEFA Loans</b>	60,500,000	-	-
<b>Water Connection Fees</b>	3,247,942	4,097,101	2,975,041
<b>Airport Fund</b>	-	70,000	355,000
<b>Golf Course Fund</b>	-	455,000	-
<b>Solid Waste Fund</b>	-	410,000	-
<b>Community Service Center</b>	-	671,250	-
<b>Operating Expenditures</b>	1,060,110	-	690,000
<b>Transfers From:</b>			
General Fund	3,832,278	3,740,150	6,223,875
Cemetery Trust Fund	55,000	30,000	40,000
Fire District	105,000	126,219	165,000
Hotel/Motel Tax Fund	67,425	-	-
Police Services District	-	-	1,132,400
Impact Fee Fund	1,000,000	1,870,000	1,660,000
SPLOST VIII	-	-	759,135
Gainesville CVB	-	24,500	112,065
Parks and Recreation	1,825,000	1,855,000	4,150,000
Grants CIP Fund	300,000	300,000	-
<b>Budgeted Fund Balance:</b>			
DWR Fund Balance	26,717,000	33,782,000	27,965,000
SPLOST Fund Balance	-	61,792	1,568,079
<b>Total Revenues</b>	<b>\$ 126,650,231</b>	<b>\$ 55,478,012</b>	<b>\$ 51,920,016</b>

### FY 2024 Funding Sources



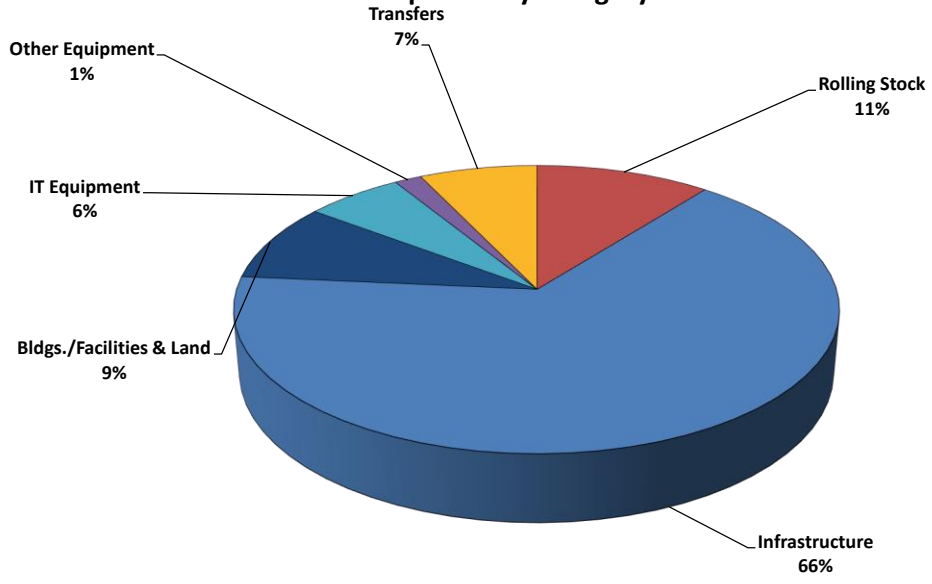
<b>CAPITAL IMPROVEMENT PROGRAM FUND SUMMARY</b>			
<b>EXPENDITURES</b>	<b>FY2022 BUDGET</b>	<b>FY2023 BUDGET</b>	<b>FY2024 BUDGET</b>
<b>City Managers Office</b>			
City Campus Improvements	-	125,000	500,000
Placemaking Implementation	100,000	50,000	350,000
Signage Program	-	100,000	350,000
Greenway Connectivity	-	315,000	500,000
Town Square Design and Improvements	500,000	250,000	262,875
CSX East/West Spur	-	-	615,000
<b>Information Technology</b>			
Disk/Computer/Storage Replacement	-	200,000	200,000
Network Upgrade	175,000	238,000	315,000
Network Security	-	-	100,000
<b>Community Development Department</b>			
CEDD Building Repairs	-	-	100,000
ULDC Amendment	-	100,000	100,000
<b>Police</b>			
Vehicle Replacement Program	670,000	320,000	924,000
Vehicle Mobile Data Terminal	71,000	71,000	71,000
Public Safety Training Facility	65,278	-	1,000,000
Furniture	-	-	111,000
Police Computer Upgrades	-	37,400	37,400
Firearms Target System	-	-	100,000
<b>Fire Services</b>			
Fire Rescue Boat	-	-	570,000
Burn Building	-	-	140,000
Intersection Preemption	30,000	30,000	30,000
Fire Department Fleet Replacement Rescue Vehicles	-	-	135,000
Fire Rescue Boat Storage	-	-	150,000
<b>Land Bank Authority</b>			
Land Bank Authority	50,000	50,000	60,000
<b>Public Works - Public Land and Buildings</b>			
Replacement Service Vehicle	-	-	80,000

<b>CAPITAL IMPROVEMENT PROGRAM FUND SUMMARY</b>			
<b>EXPENDITURES</b>	<b>FY2022 BUDGET</b>	<b>FY2023 BUDGET</b>	<b>FY2024 BUDGET</b>
<b>Public Works - Engineering</b>			
Street Resurfacing (Major Projects)	550,000	550,000	550,000
Roadway Patching Program	125,000	125,000	125,000
In-House Paving Program	660,000	660,000	660,000
Transportation Plan Implementation	350,000	630,000	90,000
Sidewalk Program	100,000	100,000	200,000
Bridge Maintenance Program	25,000	25,000	25,000
Traffic Calming / Road Safety Devices	50,000	50,000	50,000
Asphalt Preservation	50,000	25,000	50,000
Fleet Replacement	40,000	45,000	55,000
City Park Roundabout Landscaping	-	-	250,000
Athens Street Improvements	-	250,000	250,000
<b>Public Works - Traffic</b>			
Intelligent Transportation Systems (ITS)	150,000	100,000	100,000
Traffic Cabinet Locks for Cyber Security	-	-	100,000
Battery Backup System and Signal Video Detection Install	-	-	200,000
Traffic Signal Cabinet Beautification Wrap	-	-	50,000
<b>Public Works - Street Maintenance</b>			
Skid Mounted Leaf-Vac	-	-	180,000
Brush Chipper	-	-	80,000
Right of Way Tractor	-	-	160,000
Hook Lift Truck	-	-	300,000
Tandem Axle Dump Truck	-	-	300,000
Replacement Fleet Vehicle	-	-	60,000
Replacement Fleet Vehicle	-	-	60,000
<b>Stormwater</b>			
Stormwater Rehabilitation Program	1,000,000	1,000,000	1,000,000
<b>Cemetery</b>			
Cemetery Plot Restorations	-	-	40,000
<b>Gainesville Convention and Visitors Bureau</b>			
Historic City Hall	-	650,000	950,000
Green Street Park	-	230,000	100,000
Covered Concert Stage for Community Events	-	-	112,065

<b>CAPITAL IMPROVEMENT PROGRAM FUND SUMMARY</b>			
<b>EXPENDITURES</b>	<b>FY2022 BUDGET</b>	<b>FY2023 BUDGET</b>	<b>FY2024 BUDGET</b>
<b>Parks and Recreation</b>			
Civic Center Renovations	900,000	-	230,000
Midland Greenway Improvements	-	740,000	1,550,000
Park Development - Recreation Center	-	1,200,000	500,000
Park Vehicles	153,000	55,000	50,000
Greenway Lighting	-	200,000	220,000
LED Court/Field Lighting	-	295,000	100,000
Frances Meadows Fitness Equipment Replacement	-	-	150,000
Frances Meadows Poolpaks	300,000	475,000	450,000
Martha Hope Cabin Parking	-	400,000	200,000
Wessell Park Parking Improvements	-	-	400,000
Dogwood Pavilion Replacement	-	-	1,600,000
<b>Community Service Center</b>			
WEGO Transit Equipment	-	625,000	840,000
CSC Surveillance Cameras	-	-	40,000
HAT Parking Lot Improvements	-	-	199,500
HAT Building Repairs and Maintenance	-	-	168,000
<b>Airport</b>			
Hangar Trench Drain	-	-	250,000
Rwy 23 End Tree Project	-	-	50,000
Fleet Vehicle	-	-	55,000
<b>Golf Course</b>			
Toro 4500 Mower	-	-	90,000
John Deere Pro Gator	-	-	30,000
<b>Vehicle Services</b>			
Wheel Balancer	-	-	75,000
Tire Changer	-	-	75,000

<b>CAPITAL IMPROVEMENT PROGRAM FUND SUMMARY</b>			
<b>EXPENDITURES</b>	<b>FY2022 BUDGET</b>	<b>FY2023 BUDGET</b>	<b>FY2024 BUDGET</b>
<b>Department of Water Resources</b>			
Crew Truck	-	-	210,000
Crew Truck	-	-	120,000
Drill Equipment	-	-	315,000
Scada & Telemetry System Improvements	-	300,000	300,000
Automated Meter Infrastructure	150,000	150,000	150,000
Lift Station Improvements	1,000,000	1,250,000	2,000,000
Water Reclamation Facilities Electrical Control Upgrades	200,000	250,000	250,000
Water Treatment Plants Electrical Control Upgrades	200,000	250,000	250,000
Sanitary Sewer System Main Improvements	-	1,500,000	2,000,000
Riverside WTP Raw Water Pump Replacement	-	-	4,500,000
Maintenance Facility Relocation	2,000,000	6,587,000	3,342,000
Meter Maintenance Program	750,000	1,000,000	750,000
Dump Truck Replacement	120,000	-	-
Clarks Bridge Road Sewer Lift Station	-	1,000,000	1,300,000
Dump Truck Replacement	-	-	170,000
Semitruck	-	-	148,000
Flat Creek Maintenance Facility Expansion	-	250,000	250,000
Flat Creek WRF Primary Clarifiers	1,153,000	250,000	1,200,000
New Water Meters Installations	3,000,000	1,200,000	3,000,000
Water Main Improvements	4,750,000	3,000,000	2,000,000
WTP Improvements	-	500,000	1,750,000
Linwood WRF Sludge Press and Holding Tank	100,000	3,147,000	200,000
Track Excavator	-	-	315,000
Trailhead Enhancements	-	-	750,000
Utility Billing Software	-	-	2,000,000
Vactor Truck	-	-	545,000
Vacuum Excavator	-	-	150,000
Transfer to Other Funds	4,492,418	4,397,101	3,734,176
Capital Reserves	-	-	-
<b>Total Expenditures</b>	<b>\$ 24,029,696</b>	<b>\$ 35,347,501</b>	<b>\$ 51,920,016</b>

### Expenses by Category





## DEBT SERVICE FUND

### FUND DESCRIPTION:

The Debt Service Fund is used to account for the accumulation of resources and payment of general government long-term debt principal and interest from governmental resources.

Entering into fiscal year 2024, the City of Gainesville's general obligation debt is projected to be \$48,930,000.

Frances Meadows Center	\$	4,170,000
Parking Deck	\$	1,030,000
Main Street Property	\$	2,795,000
Parking Deck Expansion	\$	3,900,000
The Boathouse and The COOP	\$	33,970,000
Retail Space	\$	3,065,000

Georgia law provides that general obligation debt be no greater than 10% of the City's total assessed value. This 10%, minus general obligation bonds outstanding is classified as the government's legal debt margin. A computation of the City's legal debt margin follows:

Net General Obligation Bond Tax Digest	\$	<u>8,611,220,882</u>
Debt Limit - 10% of Assessed Value	\$	861,122,088
Less General Obligation Bonds Outstanding		<u>48,930,000</u>
<b>Legal Debt Margin</b>	<b>\$</b>	<b><u>812,192,088.20</u></b>

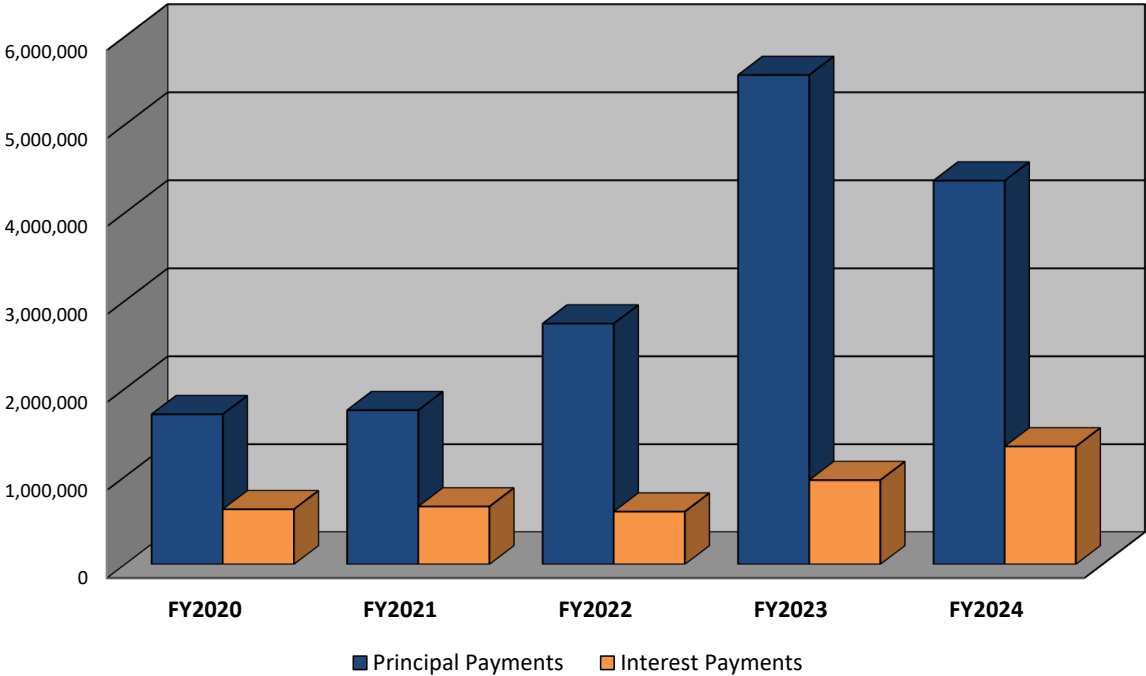
Bonded debt per capita, based on an estimated population of 43,417 is \$1,127.

The City does not anticipate any new capital leases during FY2024.

### DEBT SERVICE FUND SUMMARY

REVENUES	FY2022 ACTUAL	FY2023 BUDGET	FY2024 BUDGET
Millage Rate	0.510	0.510	0.510
Taxes	\$ 3,046,053	\$ 3,337,734	\$ 4,152,477
Interest on Investments	(59,714)	10,129	11,208
Transfers in	515,719	518,456	1,268,971
Miscellaneous Revenue	-	304,765	-
Budgeted Fund Balance	-	1,534,954	1,121,814
<b>Total Revenues</b>	<u>3,502,058</u>	<u>5,706,038</u>	<u>6,554,470</u>
<b>EXPENDITURES</b>			
Bond Principal and Interest	3,908,508	4,363,263	4,354,272
Lease Principal and Interest	547,929	1,340,575	2,190,494
Other Costs	4,171	2,200	9,704
Available for Future Debt Service	-	-	-
<b>Total Expenditures</b>	<u>4,460,608</u>	<u>5,706,038</u>	<u>6,554,470</u>
<b>Excess Revenues Over/(Under) Expenses</b>	<u>\$ (958,550)</u>	<u>\$ -</u>	<u>\$ -</u>

### Five Year Principal and Interest Trend



## DEPARTMENT OF WATER RESOURCES

### DEPARTMENT DESCRIPTION:

The Department of Water Resources Fund is used for activities connected with the development, operation and maintenance of water and sewer service in the City of Gainesville and parts of Hall County. This is an enterprise fund, financed and operated in a manner similar to private business enterprises. Such funds are self-supporting in nature where the costs, including depreciation, of providing goods or services on a continuing basis are financed or recovered primarily through user charges.

### MISSION STATEMENT:

It is the mission of the Gainesville Department of Water Resources to provide ample quantities of safe, aesthetically pleasing water at adequate pressures to our customers, and to provide this water at the lowest possible price that will allow the system to be safely operated and expanded. Furthermore, it is our goal to collect and treat all wastewater generated in our service area in a safe and environmentally-sound manner at the lowest possible price. We will endeavor to meet these goals while managing our resources as a responsible steward for the future of our community and while providing the highest level of customer service possible.

### GOALS & OBJECTIVES:

#### **1. Ensure financial stability.**

- \* Continue implementing the 10-year planned approved by Mayor/Council. This allows us to accelerate our capital improvements program and provide necessary operational resources while setting predictable rates.
- \* Utilize financial management tools, experts, and technology to maximize revenue and control costs.

#### **2. Ensure operational reliability.**

- \* Continue implementing a model asset management program to maintain DWR assets while managing risk, providing a consistent level of service, and maximizing return on investment.
- \* Explore and begin implementing a cost-effective and environmentally friendly solids processing/reuse/disposal solution possibly in partnership with others.
- \* Continue implementing capital projects and other improvements to enhance and expand our systems while optimizing power, chemical, solids handling, and other costs.

#### **3. Develop a world class work force.**

- \* Provide a safe work environment and proactive safety program for all DWR employees.
- \* Enhance relationships with high schools, technical schools, and universities for recruiting and outreach.
- \* Develop retention strategies, including training opportunities, defining career paths, and strategic assignments.

### PERFORMANCE MEASURES:

MEASURES	City Wide Strategic Priority	ACTUAL			Thru 12/31	BUDGET	
		FY2020	FY2021	FY2022	FY2023	FY2023	FY2024
Revenue, \$M	IO	79.9	83.9	85.2	42.9	77.1	82
Number of active accounts	IO	55,859	57,270	59,165	59,776	59,000	60,000
Water pumped to system, annual average mgd	IO	19.3	19.4	19.5	20.8	19.8	20.5
Treated wastewater returned, highest monthly average, mgd	IO	13.1	12.1	12.5	12.3	12	12
Permit compliance at all 4 plants, %	II	99%	99%	99%	98%	100%	100%
Complete all safety activities, %	IO	NA	100%	100%	99%	100%	100%
Real water losses, gallons/connection/day (prior cal yr)	II	20	29	14	8.6	30	30
Sewer spills/overflows, gallons	IO	21,900	2,017,700	54,666	150	0	0
Work orders generated, % completed-Vertical Assets	IO	3,403/73%	3,804/84%	3,084/79%	1,408/95%	3,000/85%	4,000/90%
Work orders generated, % completed-Linear Assets	IO	NA	NA	NA	9,934/99%	NA	20,000/95%
Capital improvement projects, \$M investment	ED, II	27.7	21.9	29.9	17.7	30	30

## REVENUE SOURCES & ASSUMPTIONS

**Water Revenue** is the largest revenue source in this fund. The service area includes a large portion of Hall County. Rates are different for inside City and outside City customers due to differing service costs.

**Account Service Fees** are the third largest revenue source in this fund. This fee is billed to each account on the system as a base fee that recovers the cost to read the meter and generate a bill, regardless of consumption.

**Water Tapping Fees** are levied to recoup the actual cost of tapping the water mains for new or additional users tapping onto an existing water line. The projected revenue is based on historical trend review and analysis, coupled with construction start projections.

**Service Fees** are charged when service to a user is terminated for non-payment, and as a penalty for a returned check.

**Late Payment Penalties** of 10% of the amount due are charged if payments reach Customer Service after the due date on the billing.

**Sewer Revenue** is the second largest revenue source in this fund, with the majority of the service area inside the City limits. This revenue category has seen an increase due to new housing developments in the City limits that are served by the City's sanitary sewer system.

**Surcharges** are charged to large industrial and commercial customers if their pollutant load is in excess of what is found in the normal residential effluent waste. This revenue is based on historical trends but is totally dependent on the industry permit limits.

**Sewer Tapping Fees** are charged for a new customer to tap onto the City's Sanitary Sewer System. This charge is set to recover the City's cost to install the actual tap to the City's sewer for new or expanded service. This projection is based on historical trend.

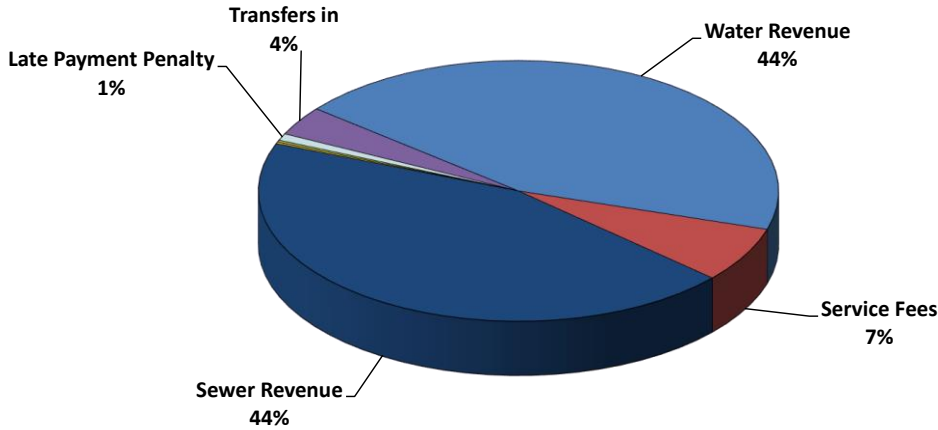
**Interest Revenue** is based on cash balances, the economy, and interest rates.

**Water/Sewer Connection Fees** are charged to enable the system to fund its expansion. These fees are based on the prorated cost of providing service with each new tap to the system and vary depending on tap size. Projections are based on anticipated new customer acquisition.

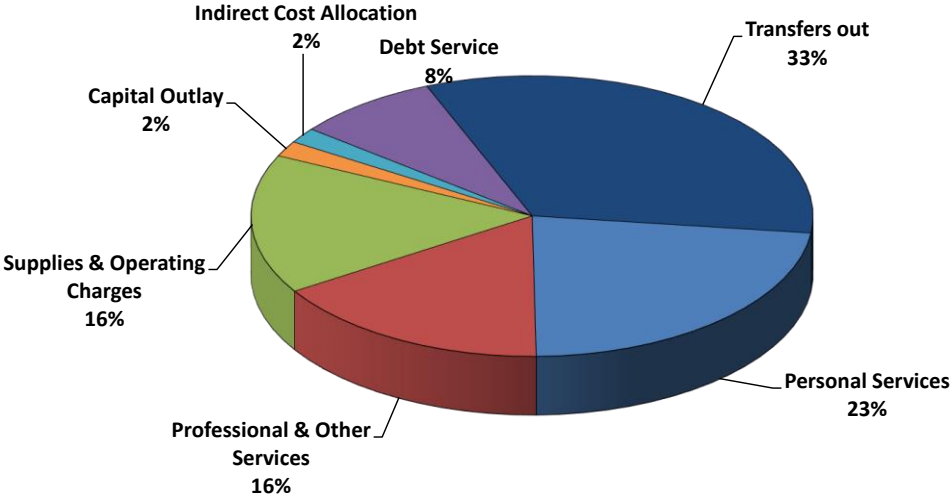
**DEPARTMENT OF WATER RESOURCES FUND SUMMARY**

REVENUES	FY2022 ACTUAL	FY2023 BUDGET	FY2024 BUDGET
Water Revenue	\$ 35,449,493	\$ 30,913,102	\$ 34,900,000
Water Connection Fees	-	-	-
Water Connection Administration Fees	251,417	85,220	64,095
Water Tapping Fees	2,014,712	1,568,474	1,099,977
Account Service Fees	4,354,810	4,159,451	4,363,831
Service Fees	342,790	300,000	1,275,775
Late Payment Penalty	585,553	600,000	692,965
Sewer Revenue	33,679,124	33,091,750	35,195,731
Surcharge	1,196,711	1,079,367	1,100,000
Sewer Tapping Fees	38,700	30,780	30,780
Sewer Connection Fees	-	-	-
Sewer Connection Administration Fees	98,291	36,594	24,396
Recovery of Bad Debts	-	-	-
Miscellaneous	450,462	996,206	168,679
Investment Income	278,447	180,000	200,000
Gain(Loss) Sale of Fixed Assets	5,069,676	-	-
Intergovernmental Revenue	-	-	-
Contributions	1,261,588	-	-
Transfers In	20,093,909	4,097,101	2,975,041
Budgeted Net Position	-	-	13,291,618
<b>Total Revenues</b>	<b>\$ 105,165,683</b>	<b>\$ 77,138,045</b>	<b>\$ 95,382,888</b>
<b>EXPENDITURES</b>			
Personal Services	15,593,980	19,210,261	21,774,351
Professional & Other Services	9,026,739	13,939,071	15,476,158
Supplies & Operating Charges	9,755,385	12,635,299	15,318,644
Capital Outlay	(28,109,016)	1,750,360	1,713,000
<b>Total Operating Expenditures</b>	<b>6,267,088</b>	<b>47,534,991</b>	<b>54,282,153</b>
Indirect Cost Allocation	1,351,351	1,366,451	1,680,059
Miscellaneous	12,227	-	-
Depreciation	16,771,646	-	-
Contingency	-	-	-
Debt Service	2,009,550	8,004,500	7,881,000
Transfer to E&R Fund	12,851,923	11,431,632	27,965,000
Transfer to Other Funds	13,394,419	8,800,471	3,574,676
<b>Total Expenditures</b>	<b>\$ 52,658,204</b>	<b>\$ 77,138,045</b>	<b>\$ 95,382,888</b>
<b>Excess Revenues Over/(Under) Expenses</b>	<b>\$ 52,507,479</b>	<b>\$ -</b>	<b>\$ -</b>

### Revenues by Category



### Expenditures by Category



## SOLID WASTE DEPARTMENT

### DEPARTMENT DESCRIPTION:

The Solid Waste division serves the City of Gainesville Residents by maintaining a clean and healthy environment. This is accomplished through the collection and disposal of waste and recycling refuse. Services include weekly garbage pickup, weekly curbside refuse, yard waste removal, weekly recycling pickup, storm debris removal, and dead animal removal. Additional special services are provided on an as requested basis to include white goods, bulky items, and special item pickup. Solid Waste also supports City sponsored events providing litter control, pickup of solid waste, and recycling.

### MISSION STATEMENT:

The mission of the Solid Waste Division is to enhance the overall condition of the residential area of the City by providing a proactive and creative approach to maintaining a clean and sanitary environment through education, enforcement, and the removal of all discarded waste.

### GOALS & OBJECTIVES:

**1. Collaborate with outside agencies to promote and improve the appearance, health and safety of the City.**

- \* Continue efforts with Keep Hall Beautiful and the Lake Lanier Association and partners.
- \* Work with local school systems to promote solid waste and recycling education.

**2. Effectively manage residential recycling**

- \* Provide efficient curbside, solid waste, and recycling services.
- \* Provide recycling resources to community events as requested.
- \* Distribute, as requested, the 64 gallon recycling containers to residents.

**3. Implement new technologies to efficiently monitor solid waste operations**

- \* Use software to track solid waste collection routes to ensure efficiency.
- \* Utilize routing software to track and efficiency manage collection operations for customers with medical waivers.
- \* Work with the Department of Water Resources to develop tracking of new customers to ensure fees are accurate with the services provided.

### PERFORMANCE MEASURES:

MEASURES	City Wide Strategic Priority	ACTUAL			Thru 12/31	BUDGET	
		FY2020	FY2021	FY2022	FY2023	FY2023	FY2024
Number of Customers	S	6909	7,101	7,302	7,412	7,300	7,500
Annual Waste Tonnage Picked up	SC	8901	9,741	9,890	4,155	9,200	10,200
Annual Household Stop Volume	SC	1,437,072	1,477,008	1,518,816	1,541,696	1,518,400	1,138,800
Recycling (% by weight)	SC	8.58%	8.06%	7.20%	7.80%	8.00%	8.00%
Tons Recycled	SC	721	746	712	326	750	750

### REVENUE SOURCES & ASSUMPTIONS

**Residential Collection** is comprised of the existing user fee for residential garbage collection for twice weekly at the house and/or curbside pick-up. Included in this fee is once a week curbside rubbish and debris removal. Also included in this fee is once a week recycling pickup and a recycling container. The calculation is based on the annual average number of households served. The collection fee for all these services is \$32.10 per month for this budget year.

**Commercial Franchise program** began in FY 1994. Fees are projected at 5% of the gross receipts for all commercial garbage vendors. Assumptions are based on historical trends.

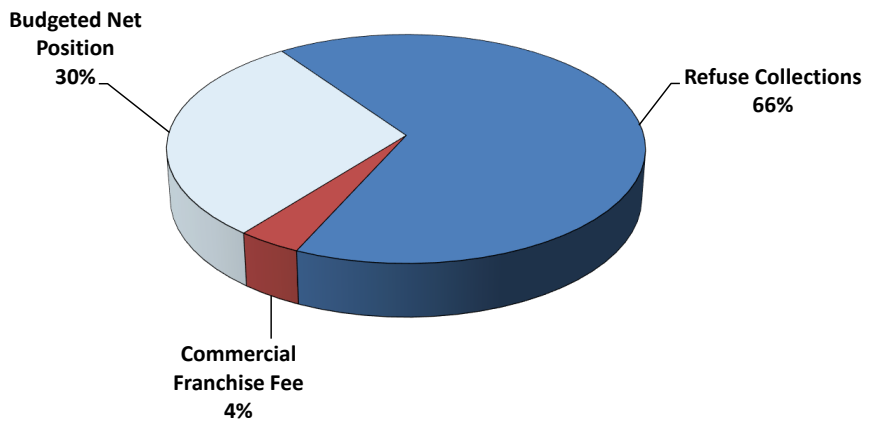
**Special Services** are recorded here such as the pick-up of white goods and furniture. Collection was started in FY 1995. Assumptions are based on historical trends and conservative estimates.

**Landfill host fee** is a fee paid on a per ton basis by landfills to the host city in accordance with State law.

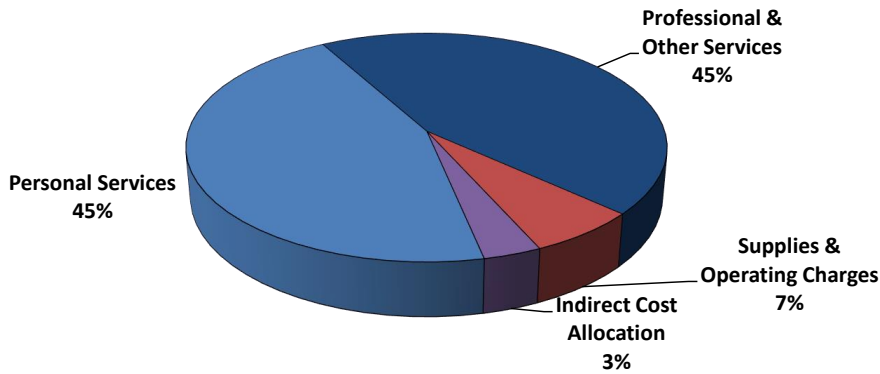
**SOLID WASTE FUND SUMMARY**

REVENUES	FY2022 ACTUAL	FY2023 BUDGET	FY2024 BUDGET
Refuse Collections	\$ 2,879,050	\$ 2,821,960	\$ 2,821,960
Commercial Franchise Fee	187,638	165,000	165,000
Interest/Realized Gain or Loss	(72,673)	7,500	7,500
Other Revenue	10,221	-	-
Budgeted Net Position	-	1,180,722	1,258,848
<b>Total Revenues</b>	<b>\$ 3,004,236</b>	<b>\$ 4,175,182</b>	<b>\$ 4,253,308</b>
EXPENDITURES			
Personal Services	1,543,782	1,785,491	1,921,623
Professional & Other Services	695,186	1,553,539	1,905,533
Supplies & Operating Charges	251,031	279,700	279,700
Depreciation	489,833	-	-
Indirect Cost Allocation	146,452	146,452	146,452
Transfer to Other Funds	73,827	-	-
Capital Outlay	458	410,000	-
<b>Total Expenditures</b>	<b>\$ 3,200,569</b>	<b>\$ 4,175,182</b>	<b>\$ 4,253,308</b>
<b>Excess Revenues Over/(Under) Expenses</b>	<b>\$ (196,333)</b>	<b>\$ -</b>	<b>\$ -</b>

**Revenues by Category**



**Expenditures by Category**





## AIRPORT

### DEPARTMENT DESCRIPTION:

The Lee Gilmer Memorial Airport is owned and operated by the City of Gainesville's Public Works Department. The airport offers 81 T-Hangars and 12 Corporate Hangars which are available to lease for both private and corporate aircraft. The Lee Gilmer Memorial Airport consists of two runways. Runway 11/29 is 4,001x 100' and runway 5/23 is 5,500 x 100' with Medium-intensity Approach Lighting System with Runway Alignment Indicator Lights (MALSR) and ILS (Instrument Landing System).

Unicom Frequency: 123.075.  
ASOS: 126.475

### MISSION STATEMENT:

To provide high quality, efficient services and superior infrastructure to all users of the Lee Gilmer Memorial Airport.

### GOALS & OBJECTIVES:

**1. Ensure the airport is maintained in the safest manner possible.**

- \* Identify and address all potential safety hazards that occur at or near the airport.
- \* Utilize FAA-GDOT grant funding to improve runway safety by the removing of obstructions.
- \* Maintain and update the safest navigational aids as per FAA requirements.

**2. Enhance the appeal of airport facilities.**

- \* Utilize City and grant funding to further improve security of Airport property.
- \* Maintain all facilities in such a manner which will be most appealing to industrial park and hangar users.

**3. Procure & utilize available alternative funding sources.**

- \* Airport management and consultants will strive to identify and utilize all available avenues of funding. Work with partners to exhaust OneGA grant.

### PERFORMANCE MEASURES:

MEASURES	City Wide Strategic Priorities	ACTUAL				Thru 12/31 FY2023	BUDGET	
		FY2020	FY2021	FY2022	FY2023		FY2023	FY2024
Months of Accident Free Operation	CS	12	12	12	6	12	12	
Number of Operations Annually (Takeoffs & Landings)	S	31,000	31,000	31,000	15,500	33,000	33,000	
Number of Based Aircraft	S	136	138	138	138	140	140	
Alternative Funding obtained	S	\$69,000	\$23,000	\$55,000	\$0	\$500,000	\$4,200,000	

### REVENUE SOURCES & ASSUMPTIONS

**Funding Sources:** Charges for Services, Federal & State Grants

**T-Hangar Rent** includes the monthly rental of T-Hangars. There are five types of T-Hangars designed for two different sizes of aircraft, single engine and multi-engine planes. The projections are based on 85% occupancy, economy, and historical trends.

**Corporate Hangar Rent** includes the monthly rents of corporate hangars and related office space. The revenue projection is based on 91% occupancy at established rental rates.

**Industrial Park Rent** is for the rent of land in the Industrial Park. Revenues are very stable due to tenant stability over the past several years. All leases for the Airport Industrial Park are long-term leases.

**Fuel Flowage Fee** has been greatly improved with the Champion Aviation FBO (Fixed Base Operator) lease effective September 1, 2016 and with the addition of Lanier Aviation self serve gas fuel sales. The FBO fuel flowage was formerly assessed at 4 tiers: The first 17,000 gallons delivered per month was levied at \$0.04 per gallon; from 17,001 to 21,000 gallons the fee was \$0.06 per gallon; from 21,001 to 25,000 gallons, the fee was \$0.08 per gallon; and any amount over 25,000 gallons was assessed at \$0.10 per gallon. With the new FBO lease, the fuel flowage was assessed at \$0.10 per gallon. The fuel flowage for Lanier Aviation is \$0.10 per gallon.

**Fixed Base Operator (FBO) Lease** is the lease of the facilities at the airport to the Fixed Base Operator, Champion Aviation Services, Inc. effective September 1, 2016. Monthly rate for this lease was initially set at \$2,349.22 and is to be adjusted every five years based on the All Urban Consumer Price Index CPI-U.

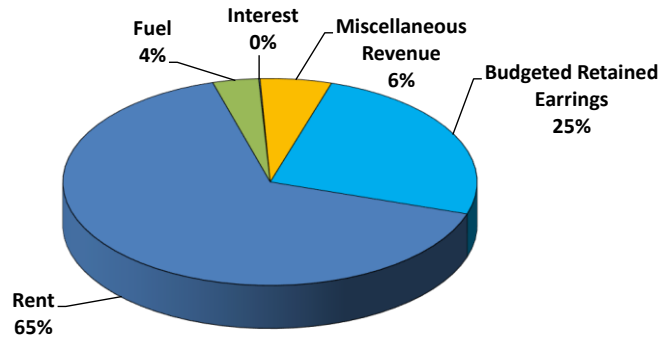
**Interest Income** projections are based on cash balances, interest rates, and the economy.

**Other Income** includes the flight center SASO fees, late payment fees, and wash rack fees.

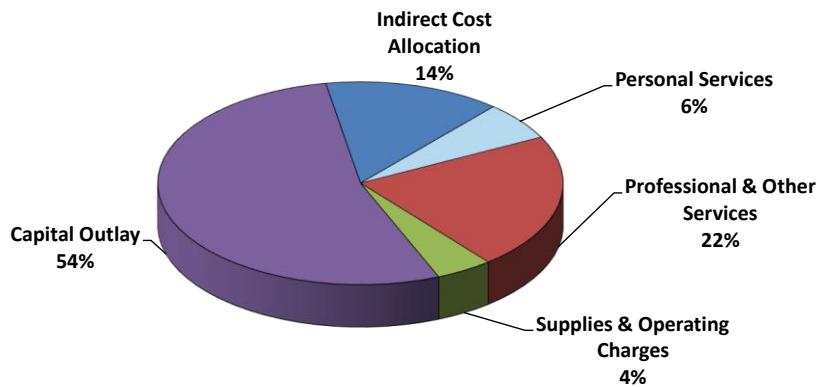
**AIRPORT FUND SUMMARY**

REVENUES	FY2022 ACTUAL	FY2023 BUDGET	FY2024 BUDGET
T-Hangar Rent	\$ 382,372	\$ 378,556	\$ 378,556
Corporate Hangar Rent	431,193	429,092	429,092
Industrial Park Rent	160,387	163,654	163,654
Fuel	57,324	93,696	53,244
Intergovernmental	-	-	-
Interest/Realized Gain or Loss	(35,247)	1,500	1,500
Miscellaneous Revenue	88,408	3,861	82,726
Grants	82,000	-	-
Budgeted Net Position	-	111,573	373,671
<b>Total Revenues</b>	<b>\$ 1,166,437</b>	<b>\$ 1,181,932</b>	<b>\$ 1,482,443</b>
<b>EXPENDITURES</b>			
Personal Services	86,296	84,949	90,614
Professional & Other Services	126,697	312,641	320,987
Supplies & Operating Charges	69,888	65,900	67,400
Capital Outlay	-	508,881	793,881
Indirect Cost Allocation	209,561	209,561	209,561
Debt Service	-	-	-
Available for Capital Projects	-	-	-
Depreciation	606,702	-	-
<b>Total Expenditures</b>	<b>\$ 1,099,145</b>	<b>\$ 1,181,932</b>	<b>\$ 1,482,443</b>
<i>Excess Revenues Over/(Under) Expenses</i>	<i>\$ 67,292</i>	<i>\$ -</i>	<i>\$ -</i>

**Revenues by Category**



**Expenditures by Category**



## CHATTAHOOCHEE GOLF COURSE

### DEPARTMENT DESCRIPTION:

Chattahoochee Golf Course was designed by renowned architect Robert Trent Jones Sr. and opened in 1960. The course features 18 holes of Championship Golf, a practice range, two practice putting greens, a short game area, an indoor teaching facility for full swing analysis as well as an indoor putting lab. The clubhouse features a fully stocked golf pro shop, restaurant and men's and ladies locker rooms. The course was renovated in 2006 by Kevin Hargrave and Course Crafters. Chattahoochee Golf Club is the home of Tommy Aaron, the 1973 Masters Champion.

### MISSION STATEMENT:

To enhance the quality of life for our citizens by providing affordable golf through first class customer service and quality golf course conditions.

### GOALS & OBJECTIVES:

#### 1. Improve golf course facility infrastructure.

- \* Oversee the installation of the range netting upgrade.
- \* Oversee clearing of shrubs and overgrowth throughout the golf course.

#### 2. Enhance the quality of life for local citizens through golf.

- \* Enhance the City Senior, Junior and Regular Championship to promote more participation.
- \* Create a new 2 player team event for local and regional players.

#### 3. Increase City Golf Course awareness throughout the region.

- \* Partner with Gainesville CVB to promote the course through Gainesville Sports Alliance.
- \* Utilize the marketing tools of the new stand alone website to promote CGC.

### PERFORMANCE MEASURES:

MEASURES	City Wide Strategic Priority	ACTUAL			Through 12/31	BUDGET	
		FY2020	FY2021	FY2022	FY 2023	FY2023	FY2024
Number of tournaments for online system.	RD	105	83*	142	108	110	150
Number of participants for The Herd Jr. Program.	RD	18	N/A	10843	8927	10000	11000
Number of hits on website video.	RD	5670	7824	85,899	33,513	7,000	90,000
Number of Social Media Hits.	RD	6407	6,581	1,341	904	N/A	1,500
Number of participants for PGA Junior League.	RD	18	26	44	44	30	48
Number of new email addresses collected.	RD	682	179*	1,149	0	500	500

\* Course was closed 5 months for renovation.

### REVENUE SOURCES & ASSUMPTIONS

**Charges for Services** include a varying range of greens fees, golf cart rental fees, driving range fees, handicap services, and locker fees. Projections rely on historical data from the last three years. Revenue has been very stable to declining somewhat over the past three years (due to the uncertain economy and increased competition).

#### GREENS FEES, CART FEES, AND OTHER REVENUE

**Weekend AM** - The largest source of green fee revenue.

**Weekday Green Fee** - Available to every golfer that plays CGC during the week.

**Senior** - Discounted green fee only available to residents 62 years and older.

**Early Twilight** - Discounted green fee that is available to all patrons generally 5 hours before sun sets.

**Twilight** - Discounted green fee that is available to all patron generally 3 hours before sun sets.

**Weekend** - Hall Co. green fee offered between Weekend AM and twilight times.

**Guest** - Chattahoochee Country Club Members Guest Fees. This revenue should increase with the corporate agreement with CCC.

**High School** - High school discount is given to students during the week, and on weekends after 2:00. This class of green fees has been the stable over the past several years.

**College** - College discount given to students during the week. This fee has remained steady over the past years.

**Cart Rental Fees** - Cart revenues are the largest source of revenue and have remained steady over the past three years.

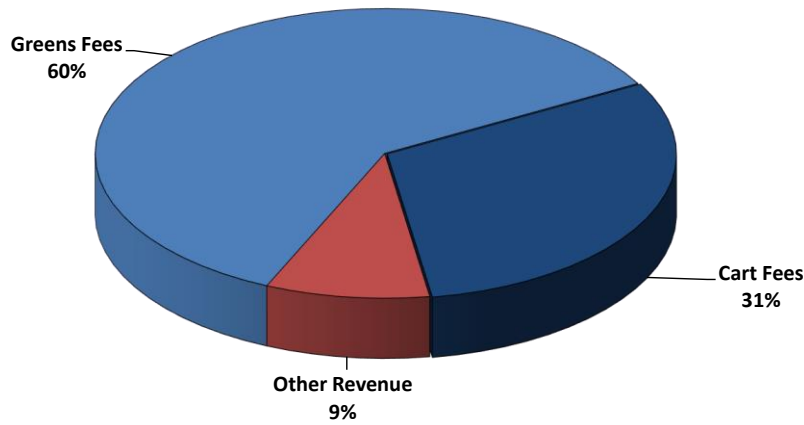
**Handicap Fees** - GSGA service that updates and maintains golfer's handicaps. The amount is \$40 per year per golfer. The course pays \$25.00 for each golfer to the GSGA for the use of their system.

**Driving Range Fees** - From sales of range tokens. These fees have been stable over the past three years.

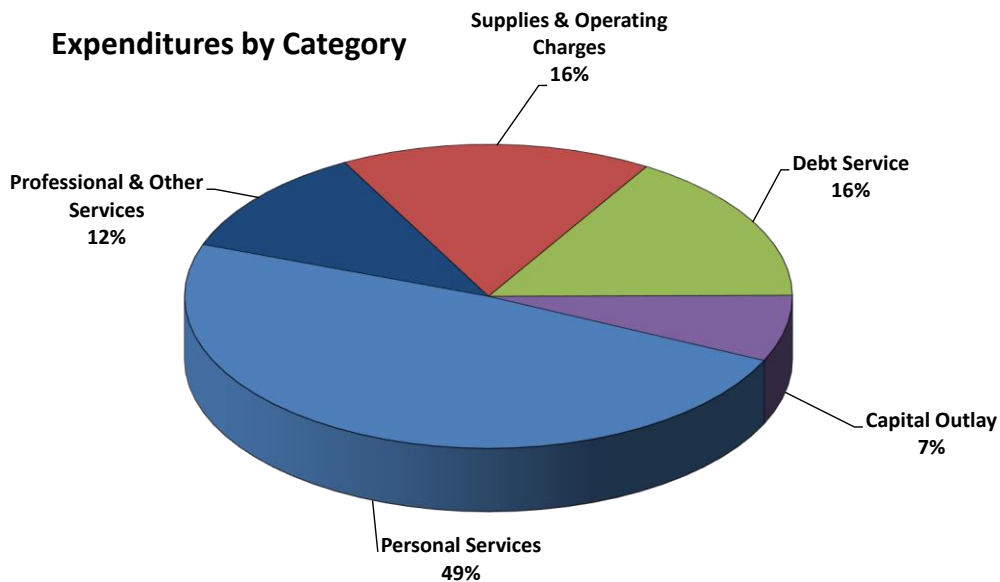
**CHATTAHOOCHEE GOLF COURSE FUND SUMMARY**

REVENUES	FY2022 ACTUAL	FY2023 BUDGET	FY2024 BUDGET
Greens Fees	\$ 738,082	\$ 785,721	\$ 1,017,528
Cart Fees	325,523	401,762	514,957
Other Revenue	1,631,408	773,646	154,460
Interest/Realized Gain or Loss	(68)	-	-
Transfers In from General Fund	40,360	-	120,000
Budgeted Net Position	-	-	88,138
<b>Total Revenues</b>	<b>\$ 2,735,304</b>	<b>\$ 1,961,129</b>	<b>\$ 1,895,083</b>
<b>EXPENDITURES</b>			
Personal Services	633,326	723,231	920,886
Professional & Other Services	133,911	204,105	220,004
Supplies & Operating Charges	307,296	272,200	314,100
Debt Service	44,688	306,593	306,593
Amortization/Depreciation	334,778	-	-
Capital Outlay	52,097	455,000	133,500
<b>Total Expenditures</b>	<b>\$ 1,506,096</b>	<b>\$ 1,961,129</b>	<b>\$ 1,895,083</b>
<b>Excess Revenues Over/(Under) Expenses</b>	<b>\$ 1,229,208</b>	<b>\$ -</b>	<b>\$ -</b>

**Revenues by Category**



**Expenditures by Category**



## GENERAL INSURANCE FUND

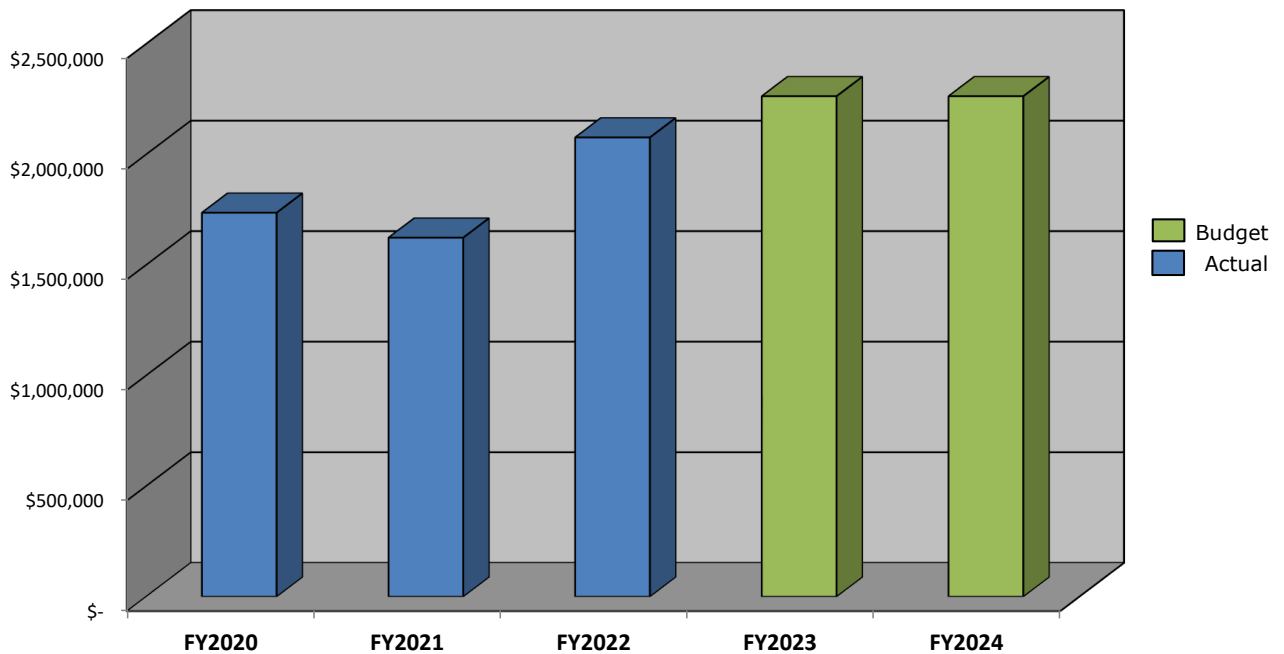
### FUND DESCRIPTION:

The General Insurance Fund will account for property, liability, and workers' compensation insurance provided to the City departments. This is an internal service fund which is used to provide goods and services provided to the departments and agencies within the city. Costs of these goods and services are charged to the specific departments or units.

### GENERAL INSURANCE FUND SUMMARY

	FY2022 ACTUAL	FY2023 BUDGET	FY2024 BUDGET
<b>Revenue</b>			
Premiums and Losses Paid by Departments	\$ 1,565,150	\$ 2,023,902	\$ 2,248,509
Interest/Realized Gain or Loss	(33,729)	15,000	15,000
Other	58,380	-	-
Budgeted Net Position	-	38,121	-
<b>Total Revenue</b>	<b>\$ 1,589,801</b>	<b>\$ 2,077,023</b>	<b>\$ 2,263,509</b>
<b>Expenditures</b>			
Professional & Other Services	1,413,748	1,024,352	1,210,838
Supplies & Operating Charges	-	875,000	875,000
Indirect Cost Allocation	177,671	177,671	177,671
Transfers Out	32,111	-	-
<b>Total Expenditures</b>	<b>\$ 1,623,530</b>	<b>\$ 2,077,023</b>	<b>\$ 2,263,509</b>
<i>Excess Revenues Over/(Under) Expenditures</i>	<b>\$ (33,729)</b>	<b>\$ -</b>	<b>\$ -</b>

### Five Year Budget Trend



## EMPLOYEE BENEFITS FUND

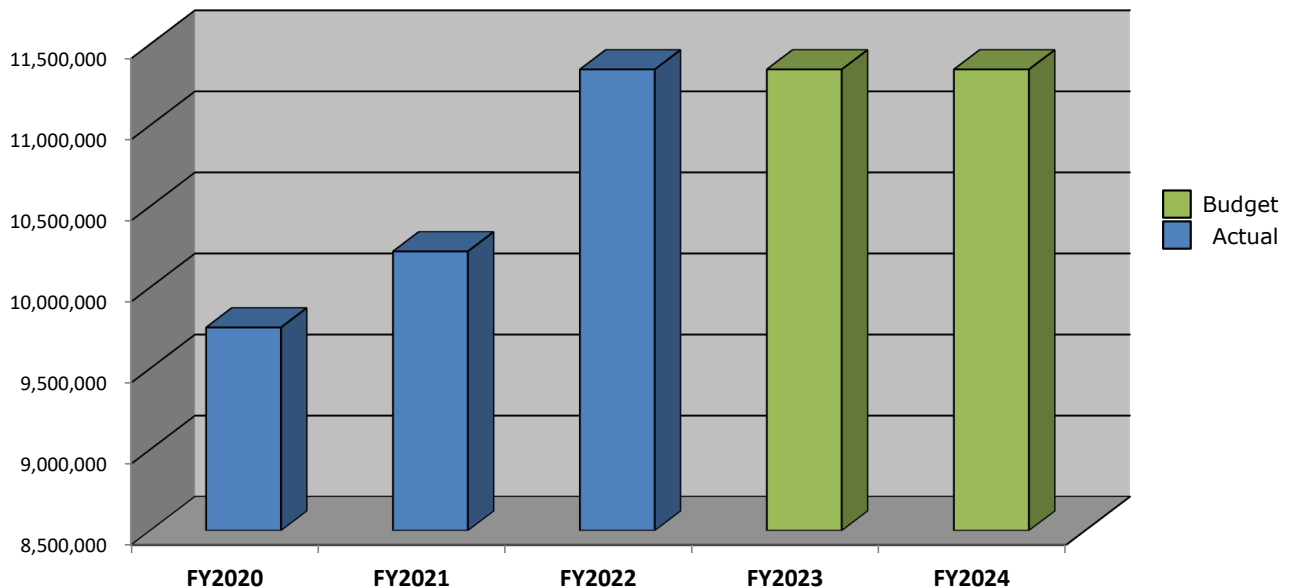
### DEPARTMENT DESCRIPTION:

The Employee Benefits Fund accounts for the cost of providing life, health and other insurance benefits to City employees and retirees and their dependents, plus administrative costs and claims associated with these insurance components. As this is an internal service fund, which is used to provide goods and services to the departments and agencies within the city, costs of these goods and services are charged to the various departments.

### EMPLOYEE BENEFITS FUND SUMMARY

REVENUES	FY2022 ACTUAL	FY2023 BUDGET	FY2024 BUDGET
Premiums	\$ 9,484,767	\$ 10,569,930	\$ 10,569,930
Interest/Realized Gain or Loss	(66,940)	2,200	2,200
Transfers in	-	-	-
Budgeted Net Position	-	772,164	772,164
<b>Total Revenues</b>	9,417,827	11,344,294	11,344,294
<b>EXPENDITURES</b>			
Health Insurance Premiums/Claims Expense	7,763,605	8,362,743	8,362,743
Life Insurance Premiums	478,267	293,627	293,627
Vision Insurance Premiums	-	48,827	48,827
Dental Insurance Premiums	399,828	373,724	373,724
Long-term Disability Insurance	-	139,473	139,473
Medical Clinic Operations	840,400	912,100	912,100
Administration/Wellness Program	-	-	-
Other Costs	739,883	1,213,800	1,213,800
<b>Total Expenditures</b>	\$ 10,221,983	\$ 11,344,294	\$ 11,344,294
<b>Excess Revenues Over/(Under) Expenditures</b>	\$ (804,156)	\$ -	\$ -

### Employee Benefits Five Year Trend



## VEHICLE SERVICES FUND

### DEPARTMENT DESCRIPTION:

The Vehicle Services division of Public Works is responsible for providing preventative maintenance, 24 hour emergency response, and repairs to City vehicles and equipment including: automobiles, light duty trucks, large commercial vehicles, and construction equipment. Departments whose vehicles are serviced include Public Works, Fire, Police, Community Development, Administrative Services, City Manager's Office, Community Service Center, Human Resources, as well as the Gainesville Connection Public Transit service. The Division includes fueling services at the Public Works facility and the Department of Water Resources shop. Services within the Division include the fuel management needs for all City departments, and the Gainesville City School system.

### MISSION STATEMENT:

To provide automotive and equipment repairs with dedication to vehicle safety and commitment to delivering secure, effective, and professional vehicle services.

### GOALS & OBJECTIVES:

**1. Increase functional time of all City vehicles & equipment.**

- \* Respond to emergency calls in less than 20 minutes.
- \* Implement workmanship standards to reduce repeat repairs.
- \* Improve and build on the technical skills of all shop staff by attending any relevant continuing education opportunities.

**2. Enable departmental managers to effectively manage their fleet's fuel usage.**

- \* Ensure adequate fuel levels to meet departmental needs.
- \* Provide monthly reports for departmental fuel usage.

**3. Effectively & efficiently manage vehicle services inventory.**

- \* Adhere to best management practices for inventory policies.
- \* Optimize inventory control policies using software upgrades as a guide for further enhancements.
- \* Proactively manage outside vendors, parts and supplies.

### PERFORMANCE MEASURES:

MEASURES	City Wide Strategic Priority	ACTUAL				Thru 12/31	BUDGET	
		FY2020	FY2021	FY2022	FY2023	FY2023	FY2024	
Vehicles and Equipment Maintained	S	430	445	445	452	462	500	
Work Orders Completed	S	3961	3,648	3,493	2,141	3,200	3,500	
% Repeat Repairs	S	2%	2%	0.02	0.02	2%	2%	
% Total Fleet Downtime	S	5%	5%	5%	5%	5%	5%	

### REVENUE SOURCES & ASSUMPTIONS

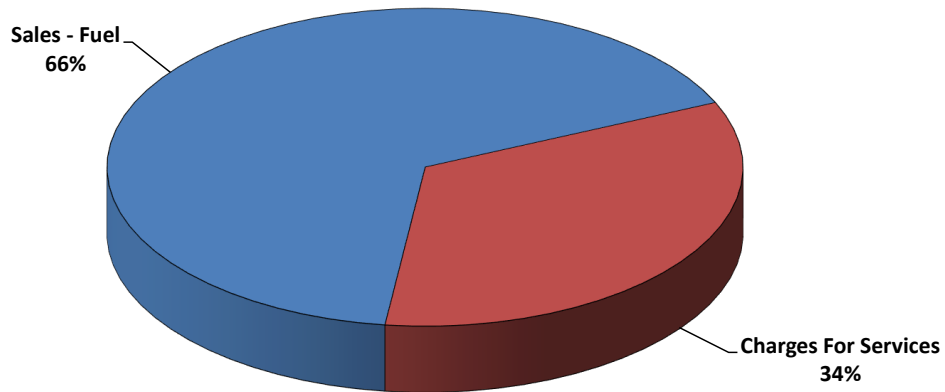
**Charges for Services:** These are charges for maintenance and routine services on city owned vehicles, to the various user departments.

**Fuel sales:** These are the charges for the purchase of fuel for each City owned vehicle with each department.

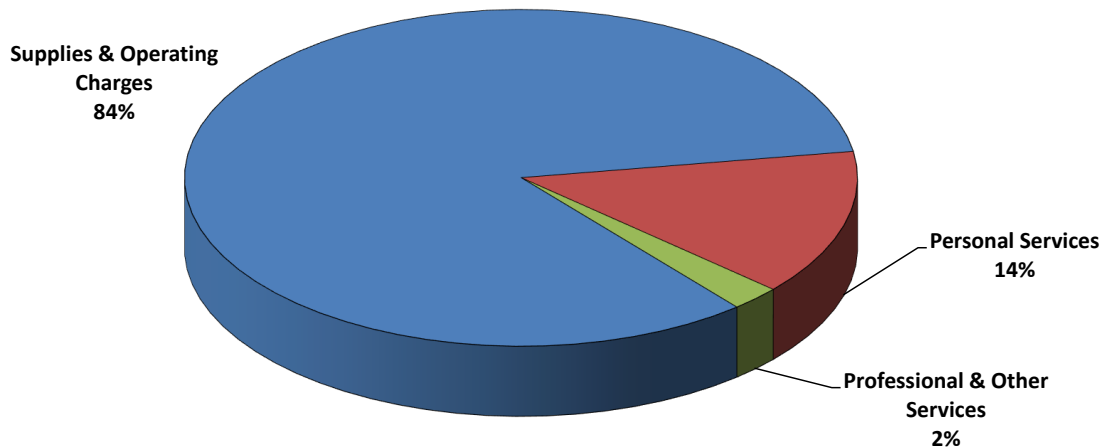
**VEHICLE SERVICES FUND SUMMARY**

REVENUES	FY2022 ACTUAL	FY2023 BUDGET	FY2024 BUDGET
Charges For Services	\$ 824,834	\$ 1,068,460	\$ 1,168,460
Sales - Fuel	1,685,807	1,987,000	2,300,151
Other	42,854	-	-
Transfers in	-	-	-
Budgeted Net Position	-	-	-
<b>Total Revenues</b>	<b>\$ 2,553,495</b>	<b>\$ 3,055,460</b>	<b>\$ 3,468,611</b>
<b>EXPENDITURES</b>			
Personal Services	434,090	444,383	486,803
Professional & Other Services	42,594	77,289	83,226
Supplies & Operating Charges	2,045,177	2,533,788	2,898,582
Depreciation	31,634	-	-
Capital Outlay	-	-	-
Transfers Out	-	-	-
<b>Total Expenditures</b>	<b>\$ 2,553,495</b>	<b>\$ 3,055,460</b>	<b>\$ 3,468,611</b>
<i>Excess Revenues Over/(Under) Expenditures</i>	<i>\$ -</i>	<i>\$ -</i>	<i>\$ -</i>

**Revenues by Category**



**Expenditures by Category**





# CITY OF GAINESVILLE

## AUTHORIZED POSITIONS BY FUND

(5-year Summary)

DEPARTMENTS	Budget									
	FY2020		FY2021		FY2022		FY2023		FY2024	
	FT	PT	FT	PT	FT	PT	FT	PT	FT	PT
City Council		6		6		6		6		6
City Manager	6	1	6	1	6	2	6	2	6	2
Financial Services	14	1	14	1	14	1	14	1	15	1
Information Technology	9		9		9		10		10	
Human Resources Department	10		10		10		10		10	
Municipal Court	8	2	8	2	8	2	8	2	8	2
Community Development Dept.	17	7	17	7	18	7	18	7	18	7
Police Department	118	3	118	3	68	3	68	3	68	3
Public Land and Buildings	6		6		6		6		6	
Public Relations									3	
Engineering Services	11		11		12		12		12	
Traffic Services	7		7		7		7		8	
Streets	25		25		24		24		24	
Storm Water	5		5		5		5		5	
Cemetery	8		8		8		8		8	
<b>Total General Fund</b>	<b>244</b>	<b>20</b>	<b>244</b>	<b>20</b>	<b>195</b>	<b>21</b>	<b>196</b>	<b>21</b>	<b>201</b>	<b>21</b>
Fire Service District	103		104		104		108		112	
Police Service District	-		-		49		49		49	
Community Service Center	25	16	25	17	24	26	28	25	33	25
Cable TV	-	-	-	-	-	-	-	-	-	-
Parks and Recreation	44	Varies	43	Varies	43	Varies	48	Varies	48	Varies
Airport	1		1		1		1		1	
Department of Water Resources	234	-	234	-	234		237		240	
Solid Waste Department	25	-	25	-	26		26		26	
Golf Course	5	Various	5	Various	5	Various	6	Various	7	Various
Vehicle Services	6	-	6	-	6		6		6	
Gainesville Convention and Visitor's Bureau	7	-	10	-	10		12		12	
Non-Profit Housing	2	-	2	-	2		2		2	
<b>TOTAL AUTHORIZED POSITIONS</b>	<b>696</b>	<b>36</b>	<b>699</b>	<b>37</b>	<b>699</b>	<b>47</b>	<b>719</b>	<b>46</b>	<b>737</b>	<b>46</b>

\* Total Increase in position is 18. Added an Asset Management Tech, Lift Station Preventative Maintenance Tech, Electrician Apprentice, Traffic Signal Technician II, Senior Accountant, Asst Superintendent, 4 Firefighter I/EMT, LLOP Division Manager, Boathouse Special Events Manager, Special Events Assistant, 5 Vehicle Operator. In FY2023, a Public Relations Department was created, 2 Vehicle Operators (CSC), Turf Management Specialist (Golf), and Front Desk Attendant (CVB)

## FISCAL YEAR 2024 PROPOSED BUDGET

### GENERAL FUND

#### REVENUES AND OTHER SOURCES

Ad Valorem Taxes	\$	1,992,380
Title Ad Valorem Tax		995,707
Intangible Tax		128,902
Real Estate Transfer Tax		51,062
Franchise Fees		4,209,419
Insurance Premium Tax		2,591,703
Local Option Sales Tax		7,892,079
Local Option Energy Tax		93,092
Payment in Lieu of Taxes		36,000
Occupational Tax		1,100,300
Alcoholic Beverage Tax		1,140,237
Other Taxes		201,670
Penalties and Interest on Delinquent Taxes		22,974
Fines, Fees, and Forfeitures		955,295
Permits and Zoning Fees		525,533
Other Fees and Licenses		437,656
Interest on Investments		194,035
Intergovernmental		659,924
Cemetery Lot Sales		145,715
Miscellaneous		177,640
Charges for Services - Indirect Charges		2,886,965
Transfers In		3,868,196
Sales of General Fixed Assets		51,887
Budgeted Fund Balance		4,716,722
<b>TOTAL REVENUES AND OTHER SOURCES</b>	<b>\$</b>	<b>35,075,093</b>

#### EXPENDITURES AND OTHER USES

City Council	\$	552,067
City Manager's Office		1,184,870
Financial Services		1,685,123
Information Technology		1,444,708
Human Resources & Risk Management		1,274,566
Public Lands and Buildings		1,316,526
Public Relations		354,403
Municipal Court		740,509
Police		7,214,873
Engineering Services		1,516,451
Street Maintenance		2,331,149
Stormwater		101,878
Traffic Services		1,703,241
Cemetery		882,309
Inspections		561,649
Planning & Zoning		1,081,904
Code Enforcement		585,941
Agency Allocations - Other		63,203
Contingency		618,866
Transfers Out Capital & Operating		9,860,857
<b>TOTAL EXPENDITURES AND OTHER USES</b>	<b>\$</b>	<b>35,075,093</b>

**FISCAL YEAR 2024 PROPOSED BUDGET**

COMMUNITY SERVICE CENTER FUND

**REVENUES AND OTHER SOURCES**

Intergovernmental - Federal/State/Other	\$ 3,086,031
Intergovernmental - County	1,196,298
Transfer from General Fund	1,075,586
Other: (Fees, Donations, Fares, Interest, Misc.)	601,772
Budgeted Fund Balance	40,000
<b>TOTAL REVENUES AND OTHER SOURCES</b>	<b><u>\$ 5,999,687</u></b>

**EXPENDITURES AND OTHER USES**

General Assistance Services	\$ 102,050
Meals on Wheels	1,399,092
Senior Center	471,533
G-H Transit	3,885,442
Facility Operations	141,570
<b>TOTAL EXPENDITURES AND OTHER USES</b>	<b><u>\$ 5,999,687</u></b>

CEMETERY TRUST FUND

**REVENUES AND OTHER SOURCES**

Interest on Investments	\$ 1,500
Sales & Services	60,000
Budgeted Fund Balance	3,500
<b>TOTAL REVENUES AND OTHER SOURCES</b>	<b><u>\$ 65,000</u></b>

**EXPENDITURES AND OTHER USES**

Transfer to Capital Projects	\$ 40,000
Available for Capital Projects	25,000
<b>TOTAL EXPENDITURES AND OTHER USES</b>	<b><u>\$ 65,000</u></b>

CONFISCATED ASSETS

**REVENUES AND OTHER SOURCES**

Budgeted Fund Balance	\$ 150,000
<b>TOTAL REVENUES AND OTHER SOURCES</b>	<b><u>\$ 150,000</u></b>

**EXPENDITURES AND OTHER USES**

Personal Services & Employee Benefits	\$ 10,000
Purchased/Contracted Services	45,501
Supplies & Operating Charges	94,499
<b>TOTAL EXPENDITURES AND OTHER USES</b>	<b><u>\$ 150,000</u></b>

**FISCAL YEAR 2024 PROPOSED BUDGET**

HUD Grants

**REVENUES AND OTHER SOURCES**

Intergovernmental - Grants	\$ 1,478,399
<b>TOTAL REVENUES AND OTHER SOURCES</b>	<u>\$ 1,478,399</u>

**EXPENDITURES AND OTHER USES**

Personal Services & Employee Benefits	\$ 286,657
Purchased/Contracted Services	940,142
Supplies & Operating Charges	1,600
Capital Outlay	250,000
<b>TOTAL EXPENDITURES AND OTHER USES</b>	<u>\$ 1,478,399</u>

ECONOMIC DEVELOPMENT FUND

**REVENUES AND OTHER SOURCES**

Interest on Investments	\$ 19,450
Budgeted Fund Balance	53,550
<b>TOTAL REVENUES AND OTHER SOURCES</b>	<u>\$ 73,000</u>

**EXPENDITURES AND OTHER USES**

Professional & Other Services	\$ 73,000
<b>TOTAL EXPENDITURES AND OTHER USES</b>	<u>\$ 73,000</u>

FISCAL YEAR 2024 PROPOSED BUDGET

FIRE SERVICES FUND

**REVENUES AND OTHER SOURCES**

Property Taxes	\$ 10,150,680
Delinquent Property Taxes	79,422
Motor Vehicle Taxes	58,960
Penalties & Interest	101,507
Interest on Investments	10,600
Transfer from General Fund	1,105,823
Budgeted Fund Balance	165,000

**TOTAL REVENUES AND OTHER SOURCES** \$ 11,671,992

**EXPENDITURES AND OTHER USES**

Personal Services & Employee Benefits	\$ 9,514,415
Purchased/Contracted Services	824,660
Supplies & Operating Charges	600,912
Indirect Cost Allocation	373,505
Capital Outlay	43,500
Transfers Out	315,000

**TOTAL EXPENDITURES AND OTHER USES** \$ 11,671,992

TAX ALLOCATION DISTRICT FUND

**REVENUES AND OTHER SOURCES**

Property Tax - Current	\$ 668,336
Intergovernmental	1,669,768
Interest on Investments	1,100
Budgeted Fund Balance	460,316

**TOTAL REVENUES AND OTHER SOURCES** \$ 2,799,520

**EXPENDITURES AND OTHER USES**

Payments to Others	\$ 2,664,684
Transfers Out	134,836

**TOTAL EXPENDITURES AND OTHER USES** \$ 2,799,520

**FISCAL YEAR 2024 PROPOSED BUDGET**

POLICE SERVICES FUND

**REVENUES AND OTHER SOURCES**

Property Taxes	\$	5,469,958
Delinquent Property Taxes		54,700
Motor Vehicle Taxes		31,771
Interest on Investments		150
Transfer from General Fund		920,573
<b>TOTAL REVENUES AND OTHER SOURCES</b>	<b>\$</b>	<b>6,477,152</b>

**EXPENDITURES AND OTHER USES**

Personal Services & Employee Benefits	\$	4,325,937
Purchased/Contracted Services		575,465
Supplies & Operating Charges		443,350
Transfers Out		1,132,400
<b>TOTAL EXPENDITURES AND OTHER USES</b>	<b>\$</b>	<b>6,477,152</b>

HOTEL/MOTEL TAX FUND

**REVENUES AND OTHER SOURCES**

Hotel/Motel Taxes - CVB	\$	875,000
Hotel/Motel Taxes - Tourism Development		375,000
Hotel/Motel Taxes - Unrestricted		750,000
Interest on Investments		425
<b>TOTAL REVENUES AND OTHER SOURCES</b>	<b>\$</b>	<b>2,000,425</b>

**EXPENDITURES AND OTHER USES**

Gainesville Convention and Visitor's Bureau	\$	1,389,655
Transfer to General Fund		235,770
Transfer to Debt Service		375,000
<b>TOTAL EXPENDITURES AND OTHER USES</b>	<b>\$</b>	<b>2,000,425</b>

**FISCAL YEAR 2024 PROPOSED BUDGET**

IMPACT FEES FUND

**REVENUES AND OTHER SOURCES**

Impact Fees - Police	\$	350,000
Impact Fees - Fire		600,000
Impact Fees - Parks		975,000
Administrative Fees		57,750
Interest on Investments		4,450
Budgeted Fund Balance		2,467,214
<b>TOTAL REVENUES AND OTHER SOURCES</b>	<b>\$</b>	<b>4,454,414</b>

**EXPENDITURES AND OTHER USES**

Transfer to General Fund	\$	57,750
Available for Capital Projects		559,450
Transfer to Capital Projects Fund		3,837,214
<b>TOTAL EXPENDITURES AND OTHER USES</b>	<b>\$</b>	<b>4,454,414</b>

INFORMATION TECHNOLOGY FUND

**REVENUES AND OTHER SOURCES**

Technology Fees	\$	41,560
Interest on Investments		700
<b>TOTAL REVENUES AND OTHER SOURCES</b>	<b>\$</b>	<b>42,260</b>

**EXPENDITURES AND OTHER USES**

Available for Capital Outlay	\$	30,832
Supplies and Operating Charges		11,428
<b>TOTAL EXPENDITURES AND OTHER USES</b>	<b>\$</b>	<b>42,260</b>

FISCAL YEAR 2024 PROPOSED BUDGET

PARKS AND RECREATION FUND

**REVENUES AND OTHER SOURCES**

Ad Valorem Taxes	\$ 7,112,228
Charges for Services	958,100
Intergovernmental	800,000
Interest on Investments	26,095
Other	878,800
Budgeted Fund Balance	1,221,234
<b>TOTAL REVENUES AND OTHER SOURCES</b>	<b>\$ 10,996,457</b>

**EXPENDITURES AND OTHER USES**

Non Departmental	\$ 4,200,000
Maintenance	165,562
Recreation Services	563,167
Civic Center	787,290
Frances Meadows Center	2,160,435
Youth Sports Booster	200,940
Park Services	1,575,876
Lanier Point/Ivey Watson	295,828
Administration	1,047,359
<b>TOTAL EXPENDITURES AND OTHER USES</b>	<b>\$ 10,996,457</b>

GAINESVILLE CONVENTION AND VISITOR'S BUREAU

**REVENUES AND OTHER SOURCES**

Intergovernmental - COG Hotel/Motel Tax	\$ 1,389,655
Charges for Services	86,391
Interest on Investments	800
Misc. Revenue	10,292
Budgeted Fund Balance	78,649
<b>TOTAL REVENUES AND OTHER SOURCES</b>	<b>\$ 1,565,787</b>

**EXPENDITURES AND OTHER USES**

Lake Lanier Olympic Park	\$ 593,871
Convention and Visitor's Bureau	743,226
Mainstreet	228,690
<b>TOTAL EXPENDITURES AND OTHER USES</b>	<b>\$ 1,565,787</b>



FISCAL YEAR 2024 PROPOSED BUDGET

LAND BANK AUTHORITY

**REVENUES AND OTHER SOURCES**

Transfer from General Fund	\$ 60,000
<b>TOTAL REVENUES AND OTHER SOURCES</b>	<b>\$ 60,000</b>

**EXPENDITURES AND OTHER USES**

Purchased/Contracted Services	\$ 60,000
<b>TOTAL EXPENDITURES AND OTHER USES</b>	<b>\$ 60,000</b>

CAPITAL PROJECTS FUND

**REVENUES AND OTHER SOURCES**

SPLOST VIII	\$ 2,231,921
Intergovernmental (Federal, State & Local)	1,892,500
Water connection fees	2,975,041
Operating expenditures	690,000
Transfers In (various funds)	44,130,554
<b>TOTAL REVENUES AND OTHER SOURCES</b>	<b>\$ 51,920,016</b>

**EXPENDITURES AND OTHER USES**

**City Manager's Office**

Placemaking Implementation	350,000
CSX East/West Spur	615,000
Greenway Connectivity	500,000
Signage Program	350,000
City Campus Improvements	500,000
Town Square Design and Improvements	262,875

**Information Technologies**

Network Upgrade	315,000
Network Security	100,000
Disk/Computer/Storage Replacement	200,000

**Community Development Department**

ULDC Amendment	100,000
CEDD Building Repairs	100,000

**Police Department**

Vehicle Replacement Program	924,000
Public Safety Training Facility	1,000,000
Furniture	111,000
Police Computer Upgrades	37,400
Mobile Data Terminal for Vehicles	71,000
Firearms Target System	100,000

## FISCAL YEAR 2024 PROPOSED BUDGET

### Fire Services

Fire Rescue Boat	570,000
Burn Building	140,000
Intersection Preemption	30,000
Fire Department Fleet Replacement Rescue Vehicles	135,000
Fire Rescue Boat Storage	150,000

### Public Lands & Buildings

Replacement Service Vehicle	80,000
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### Land Bank Authority

Acquiring and Revitalizing Properties	60,000
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### Public Works - Cemetery

Cemetery Plot Restorations	40,000
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### Public Works - Engineering Services

Transportation Master Plan Implementation	90,000
Street Resurfacing Program (LMIG)	550,000
Paving Program	660,000
Athens Street Improvements	250,000
Sidewalk Program	200,000
Roadway Patching Program	125,000
Traffic Calming and Road Safety Devices Program	50,000
Asphalt Preservation Program	50,000
City Park Roundabout Landscaping	250,000
Bridge Maintenance Program	25,000
Replacement Fleet Vehicle - Engineering	55,000

### Public Works - Traffic Engineering

Intelligent Transportation Systems Evaluation and Implementation	100,000
Traffic Cabinet Locks for Cyber Security	100,000
Battery Backup System and Signal Video Detection Install	200,000
Traffic Signal Cabinet Beautification Wrap	50,000

### Public Works - Street Maintenance

Skid Mounted Leaf-Vac	180,000
Brush Chipper	80,000
Right of Way Tractor	160,000
Hook Lift Truck	300,000
Tandem Axle Dump Truck	300,000
Replacement Fleet Vehicle	60,000
Replacement Fleet Vehicle	60,000

### Stormwater

Stormwater Rehab Program	1,000,000
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## FISCAL YEAR 2024 PROPOSED BUDGET

### Community Service Center

HAT Parking Lot Improvements	199,500
HAT Preventive Maintenance and Building Repairs and Maintenance	168,000
CSC Campus Security Cameras	40,000
WEGO Vehicles Purchase	840,000

### Department of Water Resources

Automated Meter Infrastructure (AMI)	150,000
Crew Truck	210,000
Crew Truck	120,000
Clarks Bridge Road Sewer Lift Station	1,300,000
Drill Equipment	315,000
Dump Truck Replacement	170,000
Flat Creek Maintenance Facility Expansion	250,000
Flat Creek WRF Primary Clarifiers	1,200,000
FY23 WTP Improvements	1,750,000
FY24 New Water Meter Installations	3,000,000
FY24 Sanitary Sewer Main Improvements	2,000,000
FY24 Water Main Improvements	2,000,000
Lift Station Improvements	2,000,000
Linwood WRF Sludge Press and Holding Tank	200,000
Maintenance Facility Relocation	3,342,000
Meter Maintenance Program	750,000
Riverside WTP Raw Water Pump Replacement	4,500,000
Scada & Telemetry System Improvements	300,000
Semitruck	148,000
Track Excavator	315,000
Trailhead Enhancements	750,000
Utility Billing Software	2,000,000
Vactor Truck	545,000
Vacuum Excavator	150,000
Water Reclamation Facilities Electrical Control Upgrades	250,000
Water Treatment Plants Electrical Control Upgrades	250,000

**FISCAL YEAR 2024 PROPOSED BUDGET**

**Airport**

Hangar Trench Drain	250,000
Rwy 23 End Tree Project	50,000
Fleet Vehicle	55,000

**Vehicle Services**

Wheel Balancer	75,000
Tire Changer	75,000

**Golf Course**

Toro 4500 Mower	90,000
John Deere Pro Gator	30,000

**Parks & Recreation**

Civic Center Renovations	230,000
Midland Greenway Improvements	1,550,000
Park Development - Recreation Center	500,000
Wessell Park Parking Improvements	400,000
Greenway Lighting	220,000
LED Court/Field Lighting	100,000
Frances Meadows Poolpaks	450,000
Martha Hope Cabin Parking	200,000
Park Vehicles	50,000
Frances Meadows Fitness Equipment Replacement	150,000
Dogwood Pavilion Replacement	1,600,000

**Gainesville CVB**

Covered Concert Stage for Community Events	112,065
Green Street Park	100,000
Historic City Hall	950,000

**Transfers:**

Transfers to (Various)	3,734,176
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**TOTAL EXPENDITURES AND OTHER USES** \$ 51,920,016

**FISCAL YEAR 2024 PROPOSED BUDGET**

DEBT SERVICE FUND

**REVENUES AND OTHER SOURCES**

Ad Valorem Taxes	\$	4,129,329
Interest on Investments		11,208
Other		23,148
Transfers In		1,268,971
Budgeted Fund Balance		1,121,814
<b>TOTAL REVENUES AND OTHER SOURCES</b>	<b>\$</b>	<b>6,554,470</b>

**EXPENDITURES AND OTHER USES**

Bond Principal & Interest	\$	5,177,195
Lease Principal & Interest		1,367,571
Other Costs		9,704
<b>TOTAL EXPENDITURES AND OTHER USES</b>	<b>\$</b>	<b>6,554,470</b>

**FISCAL YEAR 2024 PROPOSED BUDGET**

DEPARTMENT OF WATER RESOURCES

**REVENUES AND OTHER SOURCES**

Water Revenue	\$ 34,900,000
Water Connection Administration Fees	64,095
Water Tapping Fees	1,099,977
Account Service Fees	4,363,831
Other Service Fees	1,275,775
Late Payment Penalty	692,965
Sewer Revenue	35,195,731
Surcharge	1,100,000
Sewer Tapping Fees	30,780
Sewer Connection Administration Fees	24,396
Interest on Investments	200,000
Transfers In	2,975,041
Miscellaneous	168,679
Budgeted Net Position	13,291,618
<b>TOTAL REVENUES AND OTHER SOURCES</b>	<b>\$ 95,382,888</b>

**EXPENDITURES AND OTHER USES**

Sanitary Sewer	\$ 4,609,538
Flat Creek Water Reclamation Facility	9,662,817
Linwood Water Reclamation Facility	4,315,560
Lakeside Water Treatment	3,531,084
Riverside Water Treatment	6,235,151
Water Distribution	6,538,109
Maintenance	5,762,437
Engineering & Construction	4,512,797
Customer Account Services	4,315,301
Environmental Services	2,627,934
Finance and Administration	3,851,484
Debt Service	7,881,000
Transfers Out	31,539,676
<b>TOTAL EXPENDITURES AND OTHER USES</b>	<b>\$ 95,382,888</b>

**FISCAL YEAR 2024 PROPOSED BUDGET**

SOLID WASTE FUND

**REVENUES AND OTHER SOURCES**

Residential Collections	\$	2,821,960
Commercial - Franchise Fee		165,000
Interest on Investments		7,500
Budgeted Net Position		1,258,848
<b>TOTAL REVENUES AND OTHER SOURCES</b>	<b>\$</b>	<b>4,253,308</b>

**EXPENDITURES AND OTHER USES**

Personal Services & Employee Benefits	\$	1,921,623
Purchased/Contracted Services		1,905,533
Supplies & Operating Charges		279,700
Indirect Cost Allocation		146,452
<b>TOTAL EXPENDITURES AND OTHER USES</b>	<b>\$</b>	<b>4,253,308</b>

AIRPORT FUND

**REVENUES AND OTHER SOURCES**

T-Hangar Rent	\$	378,556
Corporate Hangar Rent		429,092
Industrial Park Rent		163,654
Fuel		53,244
Interest on Investments		1,500
Miscellaneous Revenue		82,726
Budgeted Net Position		373,671
<b>TOTAL REVENUES AND OTHER SOURCES</b>	<b>\$</b>	<b>1,482,443</b>

**EXPENDITURES AND OTHER USES**

Personal Services & Employee Benefits	\$	90,614
Purchased/Contracted Services		320,987
Supplies & Operating Charges		67,400
Indirect Cost Allocation		209,561
Capital Outlay		793,881
<b>TOTAL EXPENDITURES AND OTHER USES</b>	<b>\$</b>	<b>1,482,443</b>

**FISCAL YEAR 2024 PROPOSED BUDGET**

CHATTAHOOCHEE GOLF COURSE FUND

**REVENUES AND OTHER SOURCES**

Greens Fees	\$	1,017,528
Cart Fees		514,957
Other Revenue		127,160
Miscellaneous Revenue		27,300
Transfer from General Fund		120,000
Budgeted Net Position		88,138
<b>TOTAL REVENUES AND OTHER SOURCES</b>	<b>\$</b>	<b>1,895,083</b>

**EXPENDITURES AND OTHER USES**

Personal Services & Employee Benefits	\$	920,886
Purchased/Contracted Services		220,004
Supplies & Operating Charges		314,100
Capital Outlay		133,500
Debt Service		306,593
<b>TOTAL EXPENDITURES AND OTHER USES</b>	<b>\$</b>	<b>1,895,083</b>

GENERAL INSURANCE FUND

**REVENUES AND OTHER SOURCES**

Premiums & Losses Paid by Department	\$	2,248,509
Interest on Investments		15,000
<b>TOTAL REVENUES AND OTHER SOURCES</b>	<b>\$</b>	<b>2,263,509</b>

**EXPENDITURES AND OTHER USES**

Professional & Other Services	\$	1,210,838
Claims		875,000
Indirect Cost Allocation		177,671
<b>TOTAL EXPENDITURES AND OTHER USES</b>	<b>\$</b>	<b>2,263,509</b>



FISCAL YEAR 2024 PROPOSED BUDGET

EMPLOYEE BENEFITS FUND

**REVENUES AND OTHER SOURCES**

Premiums	\$ 10,569,930
Interest on Investments	2,200
Budgeted Net Position	772,164
<b>TOTAL REVENUES AND OTHER SOURCES</b>	<b>\$ 11,344,294</b>

**EXPENDITURES AND OTHER USES**

Health Premiums	\$ 494,278
Dental Insurance Premiums	50,000
Long & Short-term Disability Premiums	139,473
Life Insurance Premiums	293,627
Vision Insurance Premiums	48,827
Reinsurance	597,491
Indirect Cost Allocation	35,350
Medical Clinic Operations	912,100
Claims/Administrative Fees	7,594,698
Other Costs	1,178,450
<b>TOTAL EXPENDITURES AND OTHER USES</b>	<b>\$ 11,344,294</b>

VEHICLE SERVICES FUND

**REVENUES AND OTHER SOURCES**

Charges For Services	\$ 1,168,460
Sales - Fuel	2,300,151
<b>TOTAL REVENUES AND OTHER SOURCES</b>	<b>\$ 3,468,611</b>

**EXPENDITURES AND OTHER USES**

Personal Services & Employee Benefits	\$ 486,803
Purchased/Contracted Services	83,226
Supplies & Operating Charges	2,898,582
<b>TOTAL EXPENDITURES AND OTHER USES</b>	<b>\$ 3,468,611</b>

<b>GRAND TOTAL</b>	<b>\$ 267,332,979</b>
<b>LESS TRANSFERS/INDIRECT COST COUNTED TWICE</b>	<b>(68,157,218)</b>
<b>TOTAL NET BUDGET</b>	<b>\$ 199,175,761</b>