

CITY OF GONZALES



2023-2024 BUDGET

October 1, 2023 – September 30, 2024

**CITY OF GONZALES
OCTOBER 1, 2023 – SEPTEMBER 30, 2024
ADOPTED BUDGET**

**MAYOR
S.H. SUCHER**

**MAYOR PRO-TEM
SHERRI TUMLINSON KOEPP**

**COUNCIL MEMBERS
JOSEPH KRIDLER
LORENZO HERNANDEZ
RONDA MILLER**

**CITY MANAGER
TIMOTHY CROW**

**FINANCE DIRECTOR
LAURA ZELLA**

**CITY SECRETARY
KRISTINA VEGA**

This budget will raise more revenue from property taxes than last year’s budget by an amount of \$26,497 which is a 1.5% increase from last year’s budget. The property tax revenue to be raised from new property added to the tax roll this year is \$10,846.

City Council Record Vote for Adoption of the Budget

The members of the governing body voted on the adoption of the budget as follows:

<u>Councilmember Name</u>	<u>Position</u>	<u>Vote: Yes/No</u>
S.H. “Steve” Sucher	Mayor	
Joseph “Poochy” Kridler	District 1	
Sherri Tumlinson Koepf	District 2	
Lorenzo Hernandez	District 3	
Ronda Miller	District 4	

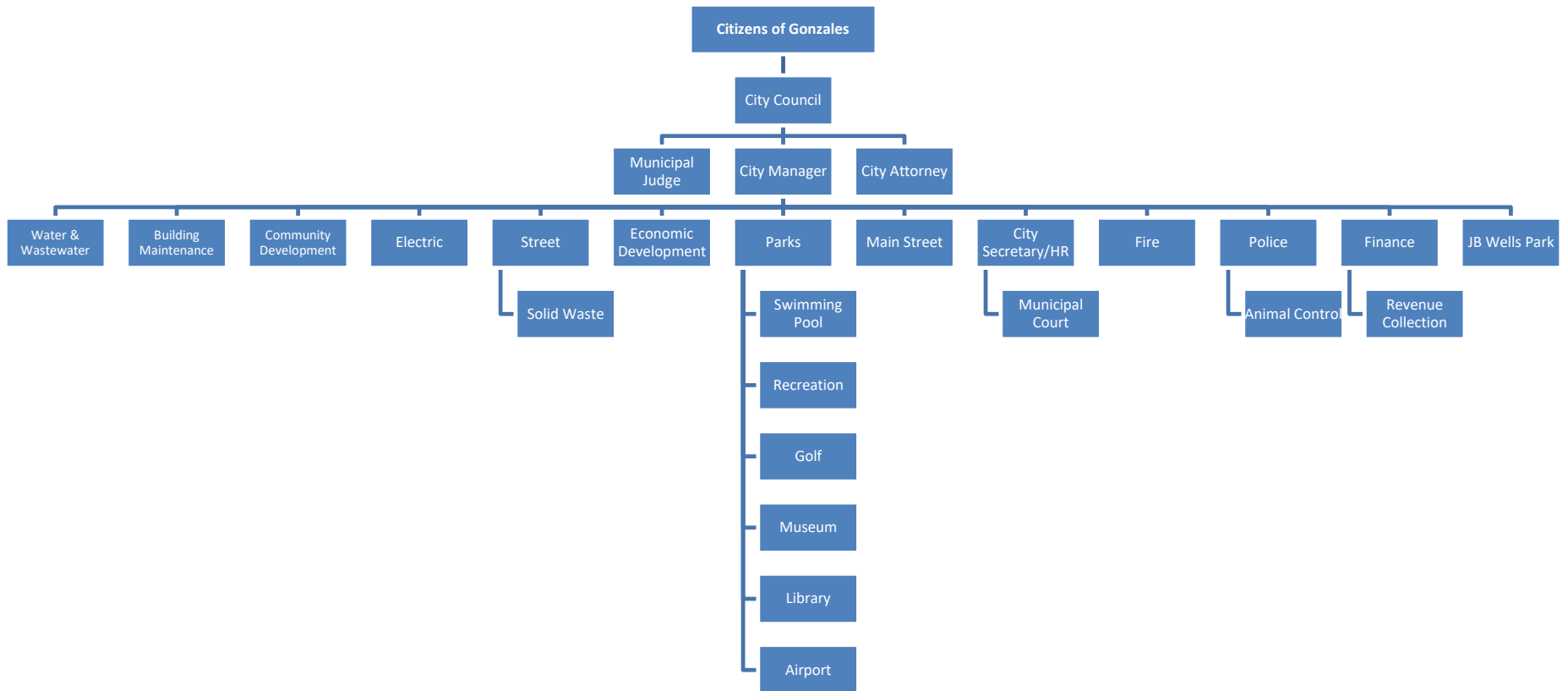
Tax Rate	FY 2022	FY 2023
Adopted Tax Rate	\$0.3117	\$0._____
No-New-Revenue Tax Rate	\$0.3048	\$0.2910
NNR M & O Tax Rate	\$0.1635	\$0.1580
Voter-Approval Tax Rate	\$0.3117	\$0.3117
M&O Tax Rate	\$0.1692	\$0.2938
Debt Tax Rate	\$0.1425	\$0.1303

The total of municipal debt obligations secured by property taxes for the City of Gonzales is the original amount of \$16,090,000. The amount of debt secured and paid with property taxes for the 23-24 Budget Year is \$815,200.

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CITY OF GONZALES ORGANIZATIONAL CHART



CITY OF GONZALES



820 St. Joseph Street
P.O. Drawer 547
Gonzales, Texas 78629
Phone (830) 672-2815
www.gonzales.texas.gov

August 14, 2023

The Honorable Mayor and City Council
City of Gonzales
Gonzales, Texas

Mayor and Members of the City Council:

It is my honor to submit for your consideration the City of Gonzales Annual Operating Budget for the Fiscal Year 2023-2024. All funds required to be balanced by the Charter and Texas State Law are balanced with anticipated resources of each fund (prospective income plus cash on hand) equaling or exceeding anticipated expenditures. This budget accurately represents the projected revenues and expenditures for the fiscal year beginning October 1, 2023.

As presented the total budget projects \$29,668,945 in total revenues and \$31,308,637 in total expenditures. The General Fund along with JB Wells is anticipated to generate \$10,065,560 in revenues and to expend \$10,065,559. The Electric Fund is projected to produce \$11,212,245 in revenues and to expend \$11,193,048. The Water Fund will collect \$3,208,440 and will spend \$3,192,759. The Wastewater Fund will collect \$1,741,600 and will expend \$1,541,943. Solid Waste Fund will generate \$876,750 in income and will expend \$850,468. The Debt Service Fund (DSF) services the Certificates of Obligation Series 2019 and the General Obligation Refunding Bond Series 2020 and 2021. The DSF revenues are estimated to come in at \$828,200 with expenses of \$815,200. The Tourism revenues are estimated to receive \$575,000 in revenues and \$603,284 in spending. The Memorial Museum revenues are estimated to receive \$2,500 in revenues and \$9,000 in expenditures. The Forfeiture Fund revenues are estimated to receive \$4,300 in revenues and \$20,500 in spending. The Municipal Court Fund revenues are estimated to receive \$2,350 in revenues and \$8,000 in spending. The Robert L. Brothers Fund revenues are estimated to receive \$1,700 and \$30,600 in expenditures. The PEG Franchise Fund is estimated to receive \$14,550 and to spend \$75,000. The Economic Development Fund will have \$1,135,750 in revenues and \$2,903,275 in spending.

This budget as presented is based on a most conservative projection of revenues possible. While we can honestly say we anticipate we may receive more in revenue than shown here, we cannot be sure and must plan for any unexpected events such as natural disaster, unexpected emergencies, or pandemic. The City of Gonzales reviewed and approved some increases to the fees and rates that are charged, and the difference will show in Fiscal Year 2023-2024 budget. We believe the

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spending projections are a fair representation of what our city will need to continue to function at its current level.

This document is designed for a non-governmental reader. This budget represents a written plan the City of Gonzales will follow. Graphs and charts, as well as a glossary of governmental terms, allow anyone with or without governmental experience to read and understand this document. This document includes our investment policy, budget contingency policy and other related documents. The City's Five-Year Capital Improvements Plan is compiled by staff and the City Engineer, Keith Schauer, is included.

The City Charter refers to the budget as the City Manager's budget, but it is the City of Gonzales's budget. Each year the department heads work several months to help prepare this budget for your consideration. Our department heads are good stewards of public funds and have taken a conservative approach to budgeting.

This budget could not have been prepared without the numerous hours of work performed by staff. I extend my gratitude to the Department Heads for their dedicated service to the City of Gonzales and their commitment to our community.

On behalf of City Staff, I thank the Mayor and City Council for their many hours of workshops and due diligence they performed in the creation of this budget. We appreciate your guidance and wisdom throughout the entire budget approval process.

Respectfully,



Timothy L. Crow
City Manager
City of Gonzales, Texas

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BUDGET CALENDAR (2023-2024 Fiscal Year) - Tentative

April 24	GEDC board meeting with budget workshop
May 1-5	Kickoff Meetings -Departmental operating budget requests, justifications with written quotes due to the Finance Department and City Manager in paper form. (TWO FULL SETS WITH ALL ATTACHMENTS)
May 15-19	1 st Budget workshop with Council where staff presents all of their requests
May 22	GEDC board meeting with budget workshop
June 2	Chief Appraiser certifies estimate of taxable values
June 8	Appoint Crystal Cedillo, Gonzales County Tax Assessor-Collector to calculate and prepare the 2023 No-New Revenue and Voter-Approval Tax Rate Calculations
June 12-16	Budget workshop with Council to discuss any changes needed
June 26	GEDC Board Meeting with Budget workshop
July 10-14	Third budget workshop with Council to discuss any changes
July 24	GEDC board meeting with budget workshop
July 25	Chief Appraiser certifies the approved appraisal roll to the taxing units
July 31	Calculation of No-New Revenue and Voter-Approval Tax Rate Calculations by Gonzales County Tax Office
August 1-4	Budget workshop with Council to discuss any changes before filing
August 8	File Proposed Budget
August 10	Propose preliminary maximum tax rate, schedule Public Hearing on tax rate
August 28	GEDC has final budget workshop and presents it to the Finance Director to compile with City Budget
Aug. 29-Sept. 1	Budget workshop with Council to discuss any changes needed
September 7	Public Hearing on Budget; Public Hearing on tax rate;
September 14	Budget is presented to Council to adopt; City Council adopts tax rate; records vote;
October 1	New Fiscal Year begins
November 30	Budget document distribution

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CITY OF GONZALES, TEXAS CAPITAL IMPROVEMENT PLAN

Definition of Capital Expenditures and Funding Sources

The City of Gonzales has two types of capital expenditures: (1) non-routine capital expenditures and (2) routine capital expenditures. Routine capital expenditures are those that are included in almost every budget, such as equipment, vehicles, office equipment, computers, and will have no significant additional impact on the City's operating budget. Non-routine capital expenditures are significant capital items that will generally fall in the category of one-time use of fund balance/working capital balance.

The City of Gonzales uses several methods of funding capital projects and other capital spending: (1) City's annual operating budget, (2) federal/state grants, (3) debt financing (General Obligation Bonds, Certificate of Obligation Bonds, etc.), (4) unreserved/undesignated fund balance/working capital (pay-as-you go/one-time use), and (5) 4B Sales Tax Development Corporation.

Non-routine Capital Expenditures – Capital Improvement Plan

The purpose of a capital improvement plan (CIP) is to determine the priorities for capital expenditures and to coordinate the projects selected within a multi-year planning framework. The first objective of the CIP is to decide the most effective way to allocate limited capital improvement resources to meet City goals. The CIP has a second benefit of coordinating capital improvement projects administered by different municipal departments.

The CIP is a plan with the knowledge that it will be revised and amended in response to changing circumstances and funding availability. Each year the entire plan is reviewed and revised to reflect current needs and goals. Non-routine capital expenditures are submitted in the CIP for planning purpose only. All projects require final approval based on the City's Fiscal and Budgetary Policy and applicable administrative directives based on each individual project.

Management recognizes that non-routine capital expenditures have the potential to impact current and future operating budgets. In light of this, departments with major capital needs must analyze the additional operating expenses and costs related their capital expenditures and include the impact in their annual operating budget. This impact analyses outlines reasonably quantifiable additional savings or costs (directly or indirectly), or other service impact that result from such capital spending. Regardless of the funding method, City staff must evaluate the impact of such spending.

Routine Capital Expenditures

Department budget for routine capital purchases each fiscal year. Typical routine capital expenditures include heavy equipment and vehicles, machinery, office equipment, data processing hardware and software, furniture and fixtures, minor building improvements, routine street maintenance and routine water and wastewater line replacement and repair.

Capital Improvement Plan

Attached is a summation of the proposed Capital Improvement Plan for the City of Gonzales. This plan includes the current budget year, plus projects for the next four budget years for a total of five years, with an additional category for future needs beyond five years for future planning purposes.

CITY OF GONZALES
CAPITAL IMPROVEMENT PLAN

Project	Description	Fiscal Year	Fiscal Year	Fiscal Year	Fiscal Year	Fiscal Year	Fiscal Year	Total Five Years
		2023/2024	2024/2025	2025/2026	2026/2027	2027/2028	Proposed	
		Proposed	Proposed	Proposed	Proposed	Proposed	Proposed	
WATER								
Create Dual Pressure Planes - Booster Station	The City currently operates under one pressure plane. Many of the northern areas of town, including the Industrial Park, often experience low water pressure. To correct this situation an additional pressure plane needs to be added to the water system.							
Create Dual Pressure Planes - Hill Line								
Create Dual Pressure Planes - Elevated Storage Tank								
Create Dual Pressure Planes - Valves and BRV's								
College Street 500 LF 6" St. Matthew 400LF 2" St. Michael 400LF 2"								
Main and 2nd Streets - 6" waterline	This waterline will replace the existing 2" line		\$ 152,880.00					
Water Street Water Line -1000 LF - 8" waterline extension	This waterline is needed to complete a loop on the west side of US 189 to support new hotel developments in the area.		\$ 41,194.00					
Walker Street (North) - 2600 LF - 8" waterline extension	This waterline would be to supply water to new development in the area adjacent to the unopened portion of Walker Street north of Spur 131.		\$ 85,000.00		\$ 224,140.80			
Seydlar Street (North) - 3800 LF - 8" waterline extension	This waterline would be to supply water to new development in the area adjacent to the portion of Seydlar Street north of Sarah DeWitt.				\$ 420,004.80			
200 Block of St. Peter	Replace 400' 6" cast iron with 6" PVC in the 200 block of St. Peter.	\$ 79,000.00						
700 Block of St. James	This waterline will replace existing cast iron with new 8" PVC.	\$ 19,800.00						
Kelly Loop Water Line -9500 LF - 12" waterline extension	This waterline is needed to provide additional water volume to areas east of Gonzales along US 30A, and to support new development in the area.					\$ 426,004.80		
Walker Street (South) - 2000 LF - 8" waterline extension	This waterline would be to supply water to new development in the area adjacent to the unopened portion of Walker St. north of St. Andrew St.					\$ 224,140.80		
Water Plant to St. James Street 12" waterline replacement	This waterline will replace aging 12" line with a new 12" PVC C900 DR 14 waterline. The line will extend from the Water Plant along St. John to St. Louis and then along St. Louis Street to St. James Street.		\$ 216,500.00					
St. Louis Street from Bright Street to McClure Street - 8" waterline replacement	8" waterline replacement along St. Louis Street from Bright Street to McClure Street. This project will replace old existing 2" CI water line with a new 8" PVC C900 DR 14 waterline. This will connect to an existing 6" line at Bright Street and will terminate at a connection to a 6" line at McClure Street. Fire hydrants will be added and water services and connections to smaller lines in side streets will be connected.		\$ 250,000.00					
1400 block of St. Peter - in house	Replace 2" steel line with 2" PVC.	\$ 18,200.00						
300 Block of N. College - in house	Replace 400 feet of small steel line with 6" PVC and add 1 fire hydrant.		\$ 19,600.00					
900 Block of St. Peter - in house	Replace 416 feet of 2" steel pipe with 6" PVC, add a fire hydrant at Espinosa St.		\$ 19,600.00					
900 Block of Hamilton - in house	Replace 410 feet of 2" steel pipe with 6" PVC, add a fire hydrant at Espinosa St.		\$ 19,700.00					
200 Blocks of South Bright Street - in house	Replace 350 feet of 6" cast iron with 6" PVC and replace 1 fire hydrant.		\$ 19,500.00					
300 Block of North Bright Street - in house	Replace 350 feet of 6" cast iron pipe with 6" PVC, replace fire hydrant at St. Matthew Street.		\$ 18,700.00					
Cavett Street - Dunning to Cone	Replace 2 blocks of 2" steel with 6" PVC and add a fire hydrant.		\$ 19,900.00					
700 Block of St. Paul in alley	Replace 1 1/2 steel line in alley at 700 block of St. Paul with 6" and 2" PVC and add hydrant.		\$ 18,900.00					
Purchase of a Finished Water motor			\$ 12,500.00					
Purchase of a Backhoe			\$ 140,000.00					
600 Block of Hoskins	The 600 block of Hoskins had some waterline replacements and this is to reclaim the road to its original condition before the waterline replacement.		\$ 82,610.00					
1400 block of Gardien	The 1400 block of Gardien had some waterline replacements and this is to reclaim the road to its original condition before the waterline replacement.		\$ 116,665.00					
100-400 block of Ponton Street	The 100-400 blocks of Ponton had some waterline replacements and this is to reclaim the road to its original condition before the waterline replacement.		\$ 252,188.00					
500-600 block of St. Joseph	Replace 770' of 8" cast iron with 8" PVC in the 500 and 600 blocks of St. Joseph.		\$ 150,000.00					
100 Block of St. Peter	The 100 block of St. Peter had some waterline replacements and this is to reclaim the road to its original condition before the waterline replacement.		\$ 147,227.00					
WATER TOTAL		\$ 948,465.00	\$ 951,191.00	\$ -	\$ 1,294,291.20	\$ -	\$ -	\$ 3,193,945.20

Future

TBD
TBD
TBD
TBD

CITY OF GONZALES
CAPITAL IMPROVEMENT PLAN

Project	Description	Fiscal Year 2023/2024	Fiscal Year 2024/2025	Fiscal Year 2025/2026	Fiscal Year 2026/2027	Fiscal Year 2027/2028	Total Five Years
		Proposed	Proposed	Proposed	Proposed	Proposed	Proposed
WASTEWATER							
Walker Street (North) -2000 LF-- 8" wastewater line	This wastewater line would be to provide wastewater service to new development in the area adjacent to the unopened portion of Walker Street north of Spur 131.				\$ 300,000.00		
Walker Street (South)- Extend 8" wastewater line	This wastewater line would be to provide wastewater service to new development in the area adjacent to the unopened portion of Walker Street north of St. Andrew Street.				\$ 60,475.00		
Seydler Street (North) -800 LF 8" wastewater Line	This wastewater line would be to provide service to new development in the area adjacent to the portion of Seydler Street north of Sarah DeWitt.		\$ 88,000.00				
St. Francis Street from St. Joseph to St. James 12" wastewater line	This wastewater line would replace old deteriorating 12" clay pipe with new 12" PVC ASTM D3034 SDR 26 pipe. 12" wastewater line replacement within St. Francis Street from St. Joseph Street to St. James Street and within St. James Street from St. Francis Street to St. George.		\$ 125,000.00				
St. George St to St. Matthew St replace 6" with new 8" PVC ASTM D3034 SDR 26 and replace 12" with new PVC ASTM	This is 8" and 12" wastewater line replacement along St. James - St. George to St. Matthew, along St. Matthew - St. James to St. Paul, along St. Paul - St. Matthew to St. Michael, along St. Michael - St. Paul to Darst, along Darst - St. Michael to St. Vincent. This project will replace old 6" wastewater line from St. George to St. Matthew with a new 8" PVC ASTM D3034 SDR 26 and will replace the existing old 12" wastewater line with new 12" PVC ASTM D3034 SDR 26.			\$ 925,000.00			
Theo/Crawford to Cone St. Lift Station	Replace sewer line from Theo/Crawford to Cone St. Lift Station.		\$ 300,000.00				
N. College from St. Andrew to Espinosa	Replace sewer line on N. College from St. Andrew to Espinosa.			\$ 250,000.00			
College Street from 90A to Cone Street	Replace sewer line on Cavett to Cemetery, then to Church Street.				\$ 180,000.00		
Purchase of Lawnmower	Replace sewer line on College Street from 90A to Cone Street.		\$ 275,000.00				
Install generator at Kerr Creek and Water Street lift station	These generators are needed to comply with state regulations. The Grant/Whiter will be applying for a grant on these generators and possibly more.		\$ 74,000.00				
Automatic transfer switch for wastewater plant power supply and labor to install.		\$ 38,840.00					
Cuero Street - College Street to Church Street	Cuero Street had some wastewater line replacements and this is to reclaim the road to its original condition before the waterline replacement.		\$ 143,776.00				
Reconditioning of Klampress Type 85 Size 3	Refurbish existing belt press at wastewater plant. This includes replacing everything on it as well as labor.	\$ 242,301.00					
		\$ 281,141.00	\$ 1,016,576.00	\$ 1,175,000.00	\$ 440,475.00	\$	\$ 2,913,192.00
	WASTEWATER TOTAL						

CITY OF GONZALES
CAPITAL IMPROVEMENT PLAN

Future

Project	Description	Fiscal Year	Fiscal Year	Fiscal Year	Fiscal Year	Fiscal Year	Fiscal Year	Total Five Years
		2023/2024	2024/2025	2025/2026	2026/2027	2027/2028	Proposed	Proposed
STREETS AND DRAINAGE								
800-1200 St. Matthew-College to Dewitt; 800-1200 St. Michael-College to Dewitt; 100-300 N. Bright-Louis to Vincent; 100-300 N. Smith-Louis to Vincent; 100-300 N. Darst-Louis to Vincent	These street improvements include reclaiming and cement stabilizing portions of the existing street to improve pavement performance and to repair failing pavement resurface with one and two course chip seal.			\$ 380,000.00			\$ 80,000.00	
Darst Street/Sewer Plant Road at 3000 St	These street improvements include reclaiming and cement stabilizing the existing streets and resurfacing with two course chip seal.							
Main Street, Answorth Street, Morey Street, South Street, Pecan Street, Crawford Street, Harborth Street, Theo Street, West of Water Street	These street improvements include reclaiming and cement stabilizing portions of the existing street to improve pavement performance and to repair failing pavement resurface with one and two course chip seal.		\$ 80,000.00					
Dunning Street, Qualls Street, Holmes Street, Knight Street, Hickston Street, between Water Street and St. Joseph Street	These street improvements include reclaiming and cement stabilizing portions of the existing street to improve pavement performance and to repair failing pavement resurface with one and two course chip seal.			\$ 70,000.00				
Sewdler Street- North of Sarah DeWitt	Reclaim and cement stabilize portions of street and resurface with H/MAC.							
300 Block of Rather Street	Street improvements for the 300 block of Rather Street, work will be for street reclaiming and portion will be installing new curb and gutter.				\$ 94,700.00		\$ 128,024.00	
West Carroll Street	Street improvements for West Carroll Street, work will include street reclaiming and 250 LF of new curb and gutter.		\$ 62,200.00					
Walker Street (North) from Spur 131 to 1200 Feet North	These projects are for construction of new collector streets adjacent to vacant land in support of new development in the area.				\$ 318,780.00			
Drainage Improvements St. Francis Street - St. Joseph to St. James	This project includes replacing and installing storm sewer in St. Francis Street - St. Joseph to St. James, and in St. James St. Francis to St. George.					\$ 467,797.00		
Drainage Improvements St. James Street - St. Lawrence to St. George	This project includes replacing and installing storm sewer in St. James Street from St. Lawrence to St. George.					\$ 100,217.00		
Drainage Improvements to St. Paul Street	This project includes replacing and installing storm sewer in St. Paul Street from St. Lawrence to St. Francis.		\$ 242,320.00					
Tinsley Creek Culverts and Bridge Crossings	Replacement of culvert and bridge crossings - This project would replace the culverts along Tinsley Creek at St. Vincent Street, St. Michael, St. Matthew, St. Louis, St. Lawrence and St. Andrew with bridges to span the creek to increase flow capacity and reduce logging potential. (Grant)		\$ 3,778,467.00					
St. Lawrence Street drainage culverts and new inlets	Replace drainage culverts at St. Lawrence West of St. Paul and install new inlets and storm sewer in St. Lawrence from St. Joseph to culverts.			\$ 135,000.00				
Purchase of a Crew Work truck			\$ 45,000.00					
Purchase of prefab equipment sheds	30' x 100' and 30' x 75' prefab equipment sheds. This is split between general fund, electric, water, wastewater and solid waste.		\$ 110,000.00					
STREET AND DRAINAGE TOTAL			\$ 4,317,987.00	\$ 585,000.00	\$ 701,434.00	\$ 208,024.00	\$ 5,812,445.00	
SIDEWALKS								
300 Block of St. Lawrence Street			\$ 278,000.00					
400 Block of St. Lawrence Street				\$ 224,923.00				
500 Block of St. Joseph Street					\$ 383,651.00			
600 Block of St. Joseph Street					\$ 464,722.00			
600 Block of St. Paul Street						\$ 489,447.00		
500 Block of St. Paul Street						\$ 325,000.00		
Church Street sidewalk						\$ 370,272.00		
400 Block of St. Francis			\$ 278,000.00	\$ 224,923.00	\$ 748,373.00	\$ 1,511,019.00	\$ 1,719,048.00	\$ 2,762,315.00
SIDEWALK TOTALS			\$ 4,595,987.00	\$ 809,923.00	\$ 1,449,607.00	\$ 1,719,048.00	\$ 8,574,760.00	
STREET, DRAINAGE AND SIDEWALK TOTALS								

CITY OF GONZALES
CAPITAL IMPROVEMENT PLAN

Project	Description	Fiscal Year	Fiscal Year	Fiscal Year	Fiscal Year	Fiscal Year	Fiscal Year	Total Five Years
		2023/2024	2024/2025	2025/2026	2026/2027	2027/2028	Proposed	
ELECTRIC								
Replace Wiring and Pedestals at Texas Heroes Square			\$ 160,000.00					
Replace underground electric at Park Place	The replacement of the underground electrical at Park Place.		\$ 1,200,000.00					
Replacing Reconductor primary lines consisting of #6 copper wire			TBD					
Replace air break switches			TBD					
Replace capacitor banks			TBD					
Installing 3 phase breakers on all circuits			TBD					
Replace Street Lights with LED Lights		\$ 50,000.00	\$ 50,000.00	\$ 50,000.00	\$ 50,000.00	\$ 50,000.00	\$ 50,000.00	\$ 50,000.00
Pole Upgrades		\$ 60,000.00	\$ 60,000.00	\$ 60,000.00	\$ 60,000.00	\$ 60,000.00	\$ 60,000.00	\$ 60,000.00
Transformers		\$ 55,000.00	\$ 55,000.00	\$ 55,000.00	\$ 55,000.00	\$ 55,000.00	\$ 55,000.00	\$ 55,000.00
Improvements to the Hydro		TBD	TBD					
ELECTRIC TOTAL		\$ 165,000.00	\$ 1,525,000.00	\$ 165,000.00	\$ 165,000.00	\$ 165,000.00	\$ 165,000.00	\$ 2,185,000.00
PARKS & GOLF								
Barbing Cages for Little League Fields								
Purchase of Crew Cab truck			\$ 47,000.00					
Lions Park - Surfacing of the playground	Install 4 ADA half ramps, install 12" borders around each playground, install geotextile fabric for weed prevention, and install 12" of EWF surfacing at each playground.							
Add Retaining Wall to #9 Tee Box - Golf			\$ 10,000.00					
Kerr Creek Park - Pavilion								
Kerr Creek Park - Restrooms at Disc Golf Course	Installation of restrooms at the Disc Golf Course.				\$ 125,653.00			
Purchase of Hot Water Pressure Washer	Hot Water Pressure Washer to clean the sidewalks in the downtown area.							
Purchase of 60" Riding Lawnmower			\$ 20,000.00					
Adding 3,370 sq. ft. of concrete to entire Rotary pavilion				\$ 16,000.00			\$ 16,000.00	
Adding 3,700 sq. ft. to concrete entire Lion's Pavilion						\$ 27,094.00		
Purchase of ProCore 648 Aerator - Golf						\$ 29,820.00		
Purchase of Multi Pro 1750 Toro Sprayer - Golf								
Cleaning of irrigation ponds - Golf			\$ 52,751.00					
Purchase of verticutters for mowing units - Golf			TBD					
Purchase of new cutting units for the Jacobson unit - Golf			\$ 4,700.00					
			\$ 8,622.00					
PARKS & GOLF TOTAL		\$	\$ 143,073.00	\$ 85,253.00	\$ 182,567.00	\$ 16,000.00	\$ 16,000.00	\$ 426,893.00

Future

\$

TBD

TBD

CITY OF GONZALES
CAPITAL IMPROVEMENT PLAN

Future

Project	Description	Fiscal Year 2023/2024		Fiscal Year 2024/2025		Fiscal Year 2025/2026		Fiscal Year 2026/2027		Fiscal Year 2027/2028		Total Five Years	
		Proposed		Proposed		Proposed		Proposed		Proposed		Proposed	
J.B. WELLS													
Play Scope													
Replace RV Hook ups that were removed for Expo Outdoor Arena -	Install new hook ups around Expo Parking area. Covered Livestock Pens at south end of the arena and extend the north side of arena with holding pens in order to have better jackpots with working pens.			\$ 25,000.00									
Add Seating on east side of Arena	Add seating with catwalk from one side to the other.												
Convert Tent Peds to Permanent Stall Barns	This will eliminate the need to rent stalls and tents.												
Install lights at soccer fields at JB Wells	Installing lights at the soccer fields at JB Wells, 4 fields.			\$ 200,000.00		\$ 200,000.00		\$ 200,000.00		\$ 400,000.00			
Purchase of 15 foot shredder				\$ 18,000.00									
Purchase of Truck				\$ 35,000.00									
Purchase of 72 inch diesel mower				\$ 16,100.00									
Purchase of new lawnmower				\$ 17,000.00									
J.B. WELLS TOTAL				\$ 336,100.00		\$ 1,100,000.00		\$ 1,240,000.00		\$ 400,000.00		\$ 3,076,100.00	
AIRPORT													
Rehabilitate Runway Lights	Budget item is City's 10% portion of the Improvements. GEDC funded			\$ 145,000.00									
Rehabilitate Taxiway	Budget item is City's 10% portion of the Improvements												
Replace MRL & Regulators	Budget item is City's 10% portion of the Improvements												
Rehabilitate Apron	Budget item is City's 10% portion of the Improvements												
Extending the Runway 4,000-5,000 Feet TBD													
Building additional hangars													
AIRPORT TOTAL				\$ 145,000.00								\$ 145,000.00	
CEMETERY													
Curbing													
CEMETERY TOTAL				\$ 35,000.00								\$ 35,000.00	
MUSEUMS													
Upgrades to the air conditioning units	Upgrades to the AC units will help control humidity to preserve the historical artifacts at the museum.												
Relieving the benches at the amphitheater and place seating benches													
Relieving the walk area of the amphitheater.													
Cleaning of the outside of the Museum													
MUSEUM TOTAL				\$ 100,000.00								\$ 100,000.00	
NON-DEPARTMENT													
Replacement of Victoria College Roof													
Additional Parking Downtown - TBD													
NON-DEPARTMENT TOTAL				\$ 10,000.00								\$ 10,000.00	
MAIN STREET & TOURISM													
Purchase of Way Finding Signs													
MAIN STREET & TOURISM TOTAL				\$ 10,000.00								\$ 10,000.00	

CITY OF GONZALES
CAPITAL IMPROVEMENT PLAN

Project	Description	Fiscal Year	Fiscal Year	Fiscal Year	Fiscal Year	Fiscal Year	Fiscal Year	Fiscal Year	Total Five Years
		2023/2024	2024/2025	2025/2026	2026/2027	2027/2028	2028/2029	2029/2030	Proposed
		Proposed	Proposed	Proposed	Proposed	Proposed	Proposed	Proposed	Proposed
FIRE									
	Purchase of SCBA's		\$ 40,000.00	\$ 40,000.00	\$ 40,000.00	\$ 40,000.00	\$ 40,000.00	\$ 40,000.00	\$ 206,704.00
	Purchase of Radio Equipment		\$ 27,000.00	\$ 27,000.00	\$ 27,000.00	\$ 27,000.00	\$ 27,000.00	\$ 27,000.00	\$ 206,704.00
	Building of new Fire Station								
	Purchase of Fire Hose		\$ 7,500.00	\$ 7,500.00	\$ 7,500.00	\$ 7,500.00	\$ 7,500.00	\$ 7,500.00	\$ 206,704.00
	Purchase of Ladder Truck		\$ 132,204.00	\$ 132,204.00	\$ 132,204.00	\$ 132,204.00	\$ 132,204.00	\$ 132,204.00	\$ 206,704.00
	Purchase of Fire Engine (Financed)		\$ 138,704.00	\$ 206,704.00	\$ 206,704.00	\$ 206,704.00	\$ 206,704.00	\$ 206,704.00	\$ 966,520.00
	FIRE TOTAL		\$ 138,704.00	\$ 206,704.00	\$ 206,704.00	\$ 206,704.00	\$ 206,704.00	\$ 206,704.00	\$ 966,520.00
POLICE									
	Safekeeper evidence drying cabinet		\$ 18,332.00						
	Equipment for vehicle		\$ 14,952.00						
	Ranges Shade Structures out at the shooting range		\$ 30,704.00						
	Parking lot improvements to fix drainage problems and repave		\$ 125,000.00						
	POLICE TOTAL		\$ 149,952.00	\$ 174,036.00	\$ -	\$ -	\$ -	\$ -	\$ 188,988.00
BUILDING MAINTENANCE									
	Demolition of the Community Services Building		TBD						
	BUILDING MAINTENANCE TOTAL		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
SOLID WASTE DEPARTMENT									
	Purchase of Bandit 20hp wood chipper or smaller				\$ 120,000.00				
	SOLID WASTE TOTAL		\$ -	\$ -	\$ 120,000.00	\$ -	\$ -	\$ -	\$ 120,000.00
REVENUE COLLECTIONS									
	REVENUE COLLECTION TOTAL		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
LIBRARY									
	LIBRARY TOTAL		\$ 1,694,260.00	\$ 8,993,667.00	\$ 3,641,880.00	\$ 5,098,844.20	\$ 2,506,747.00	\$ -	\$ 21,985,398.20
TOTAL ALL DEPARTMENTS			\$ 1,694,260.00	\$ 8,993,667.00	\$ 3,641,880.00	\$ 5,098,844.20	\$ 2,506,747.00	\$ -	\$ 21,985,398.20

BUDGET ANALYSIS DATA

CITY OF GONZALES, TEXAS

CHANGES IN FUND BALANCES – GOVERNMENTAL FUNDS

**LAST TEN FISCAL YEARS
(modified accrual basis of accounting)**

	FISCAL YEAR ENDED SEPTEMBER 30,			
	2013 ¹	2014 ²	2015	2016
REVENUES				
Taxes	\$ 2,902,519	\$ 3,515,263	\$ 3,447,970	\$ 2,683,975
Licenses and permits	112,293	107,799	89,967	58,503
Intergovernmental	150,000	139,517	43,569	2,353,248
Charges for services	-	-	-	-
Parks	1,042,247	774,665	742,975	745,129
Fines and forfeitures	80,971	160,787	173,042	186,290
Investment income	6,788	9,185	7,282	17,085
Miscellaneous	674,092	548,200	689,362	523,497
Grant revenues	-	-	-	-
Total revenues	<u>4,968,910</u>	<u>5,255,416</u>	<u>5,194,167</u>	<u>6,567,727</u>
EXPENDITURES				
General government	1,486,835	2,990,394	1,992,639	2,282,627
Public safety courts	2,310,259	2,758,161	3,083,671	3,465,995
Municipal court	267,419	143,845	170,691	157,571
Parks and recreation	1,701,763	1,952,657	1,680,868	1,557,125
Street	480,224	586,573	783,821	551,961
Library	160,167	183,452	208,496	215,103
Airport	190,038	120,254	38,105	132,069
Museum	-	-	-	-
Tourism	-	-	-	-
Capital outlay	978,303	599,999	2,821,921	4,045,790
Debt service				
Issuance costs	-	-	91,633	-
Interest	-	-	48,337	229,696
Principal	-	-	8,561	187,639
Total expenditures	<u>7,575,008</u>	<u>9,335,335</u>	<u>10,928,743</u>	<u>12,825,576</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(2,606,098)</u>	<u>(4,079,919)</u>	<u>(5,734,576)</u>	<u>(6,257,849)</u>
OTHER FINANCING SOURCES (USES)				
Bond issued	-	-	3,391,633	-
Payment to refunding agent	-	-	-	-
Leases issued	-	-	347,520	705,496
Sale of capital assets	-	-	-	-
Insurance recoveries	-	-	-	-
Transfers in	2,553,689	2,942,894	4,460,010	3,631,387
Transfers (out)	-	(9,926)	(855,075)	(160,622)
Total other financing sources (uses)	<u>2,553,689</u>	<u>2,932,968</u>	<u>7,344,088</u>	<u>4,176,261</u>
Net change in fund balances	\$ <u>(52,409)</u>	\$ <u>(1,146,951)</u>	\$ <u>1,609,512</u>	\$ <u>(2,081,588)</u>
Ratio of total debt service expenditures to noncapital	<u>0.0%</u>	<u>0.0%</u>	<u>0.70%</u>	<u>4.75%</u>

TABLE 4

FISCAL YEAR ENDED SEPTEMBER 30,						
2017	2018	2019	2020	2021	2022	
\$ 2,771,841	\$ 3,759,577	\$ 4,069,750	\$ 3,987,097	\$ 5,263,180	\$ 6,222,510	
48,938	88,583	65,586	58,148	60,127	98,606	
113,525	171,751	245,354	747,601	852,947	865,695	
-	-	-	-	220,134	218,290	
779,805	767,283	916,334	618,876	832,947	929,618	
238,181	136,134	101,594	47,986	54,979	52,718	
12,834	35,979	79,361	39,717	11,400	51,151	
569,252	733,369	874,871	625,351	116,774	229,768	
181,688	15,635	16,419	8,682	120,337	174,362	
<u>4,716,064</u>	<u>5,708,311</u>	<u>6,369,269</u>	<u>6,133,458</u>	<u>7,532,825</u>	<u>8,842,718</u>	
1,870,595	1,801,068	1,670,062	1,757,132	3,565,561	2,089,274	
3,029,016	3,016,851	3,050,154	3,111,852	3,275,038	3,785,893	
165,326	176,799	175,395	111,753	109,877	117,952	
1,314,351	1,301,047	1,408,362	1,322,934	1,618,475	1,717,379	
472,633	464,210	464,935	709,911	476,027	515,483	
357,723	214,512	243,846	234,889	251,585	283,457	
54,249	63,883	61,673	87,232	91,355	125,213	
64,134	71,041	72,829	50,582	75,586	116,076	
264,130	268,595	264,048	289,659	382,098	309,421	
1,274,980	609,084	1,371,841	1,850,422	1,503,401	1,509,542	
-	-	91,758	109,257	-	85,926	
130,730	299,669	287,929	377,196	474,121	500,913	
283,230	558,265	631,747	596,386	615,200	796,924	
<u>9,281,097</u>	<u>8,845,024</u>	<u>9,794,579</u>	<u>10,609,205</u>	<u>12,438,324</u>	<u>11,953,453</u>	
<u>(4,565,033)</u>	<u>(3,136,713)</u>	<u>(3,425,310)</u>	<u>(4,475,747)</u>	<u>(4,905,499)</u>	<u>(3,110,735)</u>	
-	-	4,444,662	4,410,652	-	1,908,976	
-	-	-	(4,301,395)	-	-	
-	-	-	-	-	367,339	
175	422,748	68,056	16,072	244,759	6,298	
25,594	8,180	36,378	15,250	-	-	
3,918,549	4,956,456	4,343,049	4,207,784	2,590,080	2,820,618	
(321,793)	(535,943)	(2,393,549)	(449,218)	(1,724)	(1,670)	
<u>3,622,525</u>	<u>4,851,441</u>	<u>6,498,596</u>	<u>3,899,145</u>	<u>2,833,115</u>	<u>5,101,561</u>	
<u>\$ (942,508)</u>	<u>\$ 1,714,728</u>	<u>\$ 3,073,286</u>	<u>\$ (576,602)</u>	<u>\$ (2,072,384)</u>	<u>\$ 1,990,826</u>	
<u>5.17%</u>	<u>10.42%</u>	<u>10.92%</u>	<u>11.12%</u>	<u>9.96%</u>	<u>12.43%</u>	

**CITY OF GONZALES
ALL FUNDS SUMMARY**

FUNDS	Unassigned Fund Balance as of 9/30/22	Estimated 2022/2023 Revenue	Estimated 2022/2023 Expenses	Estimated Unassigned Fund Balance as of 9/30/23	Proposed 2023/2024 Revenue	Proposed 2023/2024 Expenses	Proposed Unassigned Fund Balance as of 9/30/24
GENERAL FUND WITH JB WELLS	3,647,099	11,858,392	11,742,170	3,763,321	10,065,560	10,065,559	3,763,322
ELECTRIC	2,903,304	11,121,774	11,892,407	2,132,671	11,212,245	11,193,048	2,151,867
WATER	2,801,865	3,113,790	3,444,425	2,471,230	3,208,440	3,192,759	2,486,911
WASTEWATER	1,248,762	1,854,225	2,147,947	955,040	1,741,600	1,541,943	1,154,697
SOLID WASTE	204,329	852,030	826,148	230,211	876,750	850,468	256,493
DEBT SERVICE - GOVERNMENTAL	281,093	830,613	815,613	296,093	828,200	815,200	309,093
TOURISM FUND	783,872	575,000	464,201	894,671	575,000	603,284	866,387
MEMORIAL MUSEUM FUND	6,757	2,500	2,000	7,257	2,500	9,000	757
FORFEITURE FUND	24,505	16,150	12,500	28,155	4,300	20,500	11,955
MUNICIPAL COURT FUND	37,694	2,350	9,677	30,367	2,350	8,000	24,717
ROBERT L. BROTHERS LIBRARY FUND	70,952	6,750	30,168	47,534	1,700	30,600	18,634
PEG FRANCHISE ACTIVITIES FUND	126,914	14,550	0	141,464	14,550	75,000	81,014
ECONOMIC DEVELOPMENT	3,819,776	1,153,131	1,811,200	3,161,707	1,135,750	2,903,275	1,394,182

CITY OF GONZALES
COMBINATION TAX AND REVENUE CERTIFICATES OF OBLIGATION

Combination Tax and Revenue Certificate of Obligations (COs) are direct obligations of the City for which its full faith and credit are pledged. The 2015 COs were issued to fund the construction of the expo. The 2017 COs were issued to fund the improvements and relicensing of the hydro plant. The 2019 COs were issued to finance street and drainage improvements, waterworks and sewer system improvements, and replace water meters in various areas of the City. The General Obligation Refunding Bonds, Series 2020 is the refinance of the 2011 COs which were for the City's water treatment plan, water well and standpipe. The General Obligation Refunding Bond, Series 2021 is for purchase of a reversionary interest in JB Wells Park.

City of Gonzales
Outstanding General Obligation Debt Service by Series

FYE 9/30	Comb. Tax & Rev. COs Series 2015	Comb. Tax & Rev. COs Series 2017	Comb. Tax & Rev. COs Series 2019	GO. Ref. Bond Series 2020	GO. Ref. Bond Series 2021	TOTAL
2024	231,550	146,900	348,000	407,400	117,100	1,250,950
2025	226,675	147,600	347,300	410,500	115,000	1,247,075
2026	226,719	148,100	346,400	408,100	117,825	1,247,144
2027	230,900	143,500	345,300	410,200	115,575	1,245,475
2028	229,200	143,800	348,900	406,800	113,325	1,242,025
2029	227,300	143,900	347,200	403,000	116,000	1,237,400
2030	230,100	143,800	345,300	408,600	113,600	1,241,400
2031	227,600	143,500	348,100	408,500	116,125	1,243,825
2032	229,800	147,900	345,600	402,900	113,575	1,239,775
2033	226,700		622,200		115,950	964,850
2034	228,300		622,600		113,250	964,150
2035	229,500		622,200		115,475	967,175
2036			621,000		117,550	738,550
2037			623,900		114,550	738,450
2038			620,900		116,475	737,375
2039			617,100		113,325	730,425
2040					115,100	115,100
2041					116,725	116,725
Total	\$ 2,744,344	\$ 1,309,000	\$ 7,472,000	\$ 3,666,000	\$ 2,076,525	\$ 17,267,869

SCHEDULE OF COMBINATION TAX AND REVENUE CERTIFICATES OF OBLIGATION & GO REFUNDING BONDS

Issue	Maturity Date	Interest Low	Interest High	Original Issue	Outstanding 9/30/2023
2015 Series	3/1/2035	2%	4%	\$ 3,175,000	\$ 2,185,000
2017 Series	3/1/2032	3%	4%	\$ 1,635,000	\$ 1,100,000
2019 Series	3/1/2039	4%	4%	\$ 5,660,000	\$ 5,270,000
2020 Series	3/1/2032	4%	4%	\$ 3,880,000	\$ 3,080,000
2021 Series	3/1/2041	3%	3%	\$ 1,740,000	\$ 1,605,000
				<u>\$ 16,090,000</u>	<u>\$ 13,240,000</u>

Combination Tax and Revenue Certificates of Obligation Series 2015

Payment Date	Principal	Interest	Total P + I	Fiscal Year Ending 9/30 Debt Service
03/01/2024	150,000	41,994	191,994	191,994
09/01/2024	0	39,556	39,556	39,556
03/01/2025	150,000	39,556	189,556	189,556
09/01/2025	0	37,119	37,119	37,119
03/01/2026	155,000	37,119	192,119	192,119
09/01/2026	0	34,600	34,600	34,600
03/01/2027	165,000	34,600	199,600	199,600
09/01/2027	0	31,300	31,300	31,300
03/01/2028	170,000	31,300	201,300	201,300
09/01/2028	0	27,900	27,900	27,900
03/01/2029	175,000	27,900	202,900	202,900
09/01/2029	0	24,400	24,400	24,400
03/01/2030	185,000	24,400	209,400	209,400
09/01/2030	0	20,700	20,700	20,700
03/01/2031	190,000	20,700	210,700	210,700
09/01/2031	0	16,900	16,900	16,900
03/01/2032	200,000	16,900	216,900	216,900
09/01/2032	0	12,900	12,900	12,900
03/01/2033	205,000	12,900	217,900	217,900
09/01/2033	0	8,800	8,800	8,800
03/01/2034	215,000	8,800	223,800	223,800
09/01/2034	0	4,500	4,500	4,500
03/01/2035	225,000	4,500	229,500	229,500
Total	\$ 2,185,000	\$ 559,344	\$ 2,744,344	\$ 2,744,344

Combination Tax and Revenue Certificates of Obligation Series 2017

Payment Date	Principal	Interest	Total P + I	Fiscal Year Ending 9/30 Debt Service
03/01/2024	105,000	22,000	127,000	127,000
09/01/2024	-	19,900	19,900	19,900
03/01/2025	110,000	19,900	129,900	129,900
09/01/2025	-	17,700	17,700	17,700
03/01/2026	115,000	17,700	132,700	132,700
09/01/2026	-	15,400	15,400	15,400
03/01/2027	115,000	15,400	130,400	130,400
09/01/2027	-	13,100	13,100	13,100
03/01/2028	120,000	13,100	133,100	133,100
09/01/2028	-	10,700	10,700	10,700
03/01/2029	125,000	10,700	135,700	135,700
09/01/2029	-	8,200	8,200	8,200
03/01/2030	130,000	8,200	138,200	138,200
09/01/2030	-	5,600	5,600	5,600
03/01/2031	135,000	5,600	140,600	140,600
09/01/2031	-	2,900	2,900	2,900
03/01/2032	145,000	2,900	147,900	147,900
Total	\$ 1,100,000	\$ 209,000	\$ 1,309,000	\$ 1,309,000

Combination Tax and Revenue Certificates of Obligation Series 2019

Payment Date	Principal	Interest	Total P + I	Fiscal Year Ending 9/30 Debt Service
03/01/2024	140,000	105,400	245,400	245,400
09/01/2024	-	102,600	102,600	102,600
03/01/2025	145,000	102,600	247,600	247,600
09/01/2025	-	99,700	99,700	99,700
03/01/2026	150,000	99,700	249,700	249,700
09/01/2026	-	96,700	96,700	96,700
03/01/2027	155,000	96,700	251,700	251,700
09/01/2027	-	93,600	93,600	93,600
03/01/2028	165,000	93,600	258,600	258,600
09/01/2028	-	90,300	90,300	90,300
03/01/2029	170,000	90,300	260,300	260,300
09/01/2029	-	86,900	86,900	86,900
03/01/2030	175,000	86,900	261,900	261,900
09/01/2030	-	83,400	83,400	83,400
03/01/2031	185,000	83,400	268,400	268,400
09/01/2031	-	79,700	79,700	79,700
03/01/2032	190,000	79,700	269,700	269,700
09/01/2032	-	75,900	75,900	75,900
03/01/2033	480,000	75,900	555,900	555,900
09/01/2033	-	66,300	66,300	66,300
03/01/2034	500,000	66,300	566,300	566,300
09/01/2034	-	56,300	56,300	56,300
03/01/2035	520,000	56,300	576,300	576,300
09/01/2035	-	45,900	45,900	45,900
03/01/2036	540,000	45,900	585,900	585,900
09/01/2036	-	35,100	35,100	35,100
03/01/2037	565,000	35,100	600,100	600,100
09/01/2037	-	23,800	23,800	23,800
03/01/2038	585,000	23,800	608,800	608,800
09/01/2038	-	12,100	12,100	12,100
03/01/2039	605,000	12,100	617,100	617,100
Total	\$ 5,270,000	\$ 2,202,000	\$ 7,472,000	\$ 7,472,000

General Obligation Refunding Bonds

Series 2020

Payment Date	Principal	Interest	Total P + I	Fiscal Year Ending 9/30 Debt Service
03/01/2024	290,000	61,600	351,600	351,600
09/01/2024	-	55,800	55,800	55,800
03/01/2025	305,000	55,800	360,800	360,800
09/01/2025	-	49,700	49,700	49,700
03/01/2026	315,000	49,700	364,700	364,700
09/01/2026	-	43,400	43,400	43,400
03/01/2027	330,000	43,400	373,400	373,400
09/01/2027	-	36,800	36,800	36,800
03/01/2028	340,000	36,800	376,800	376,800
09/01/2028	-	30,000	30,000	30,000
03/01/2029	350,000	30,000	380,000	380,000
09/01/2029	-	23,000	23,000	23,000
03/01/2030	370,000	23,000	393,000	393,000
09/01/2030	-	15,600	15,600	15,600
03/01/2031	385,000	15,600	400,600	400,600
09/01/2031	-	7,900	7,900	7,900
03/01/2032	395,000	7,900	402,900	402,900
Total	\$ 3,080,000	\$ 586,000	\$ 3,666,000	\$ 3,666,000

General Obligation Refunding Bonds Series 2021

Payment Date	Principal	Interest	Total P + I	Fiscal Year Ending 9/30 Debt Service
03/01/2024	70,000	24,075	94,075	94,075
09/01/2024	-	23,025	23,025	23,025
03/01/2025	70,000	23,025	93,025	93,025
09/01/2025	-	21,975	21,975	21,975
03/01/2026	75,000	21,975	96,975	96,975
09/01/2026	-	20,850	20,850	20,850
03/01/2027	75,000	20,850	95,850	95,850
09/01/2027	-	19,725	19,725	19,725
03/01/2028	75,000	19,725	94,725	94,725
09/01/2028	-	18,600	18,600	18,600
03/01/2029	80,000	18,600	98,600	98,600
09/01/2029	-	17,400	17,400	17,400
03/01/2030	80,000	17,400	97,400	97,400
09/01/2030	-	16,200	16,200	16,200
03/01/2031	85,000	16,200	101,200	101,200
09/01/2031	-	14,925	14,925	14,925
03/01/2032	85,000	14,925	99,925	99,925
09/01/2032	-	13,650	13,650	13,650
03/01/2033	90,000	13,650	103,650	103,650
09/01/2033	-	12,300	12,300	12,300
03/01/2034	90,000	12,300	102,300	102,300
09/01/2034	-	10,950	10,950	10,950
03/01/2035	95,000	10,950	105,950	105,950
09/01/2035	-	9,525	9,525	9,525
03/01/2036	100,000	9,525	109,525	109,525
09/01/2036	-	8,025	8,025	8,025
03/01/2037	100,000	8,025	108,025	108,025
09/01/2037	-	6,525	6,525	6,525
03/01/2038	105,000	6,525	111,525	111,525
09/01/2038	-	4,950	4,950	4,950
03/01/2039	105,000	4,950	109,950	109,950
09/01/2039	-	3,375	3,375	3,375
03/01/2040	110,000	3,375	113,375	113,375
09/01/2040	-	1,725	1,725	1,725
03/01/2041	115,000	1,725	116,725	116,725
Total	\$ 1,605,000	\$ 471,525	\$ 2,076,525	\$ 2,076,525

BUDGET SUMMARY

**CITY OF GONZALES
BUDGET
FY 2023-2024**

REVENUE SUMMARY	2021/2022 ACTUAL	2022/2023 BUDGET	2022/2023 ESTIMATED	2023/2024 PROPOSED
GENERAL FUND INCLUDING JB WELLS	10,006,974	11,853,213	11,858,392	10,065,560
ELECTRIC FUND	10,906,509	11,159,945	11,121,774	11,212,245
WATER FUND	2,842,108	3,108,450	3,113,790	3,208,440
WASTEWATER FUND	2,728,323	1,775,500	1,854,225	1,741,600
SOLID WASTE FUND	808,261	832,350	852,030	876,750
DEBT SERVICE FUND-GOVERNMENTAL	908,433	818,613	830,613	828,200
TOURISM FUND	598,460	354,400	575,000	575,000
MEMORIAL MUSEUM FUND	2,767	2,400	2,500	2,500
FORFEITURE FUND	3,914	110	16,150	4,300
MUNICIPAL COURT FUND	1,930	1,720	2,350	2,350
ROBERT L. BROTHERS LIBRARY FUND	972	380	6,750	1,700
PEG FRANCHISE ACTIVITIES FUND	12,586	12,550	14,550	14,550
ECONOMIC DEVELOPMENT FUND	1,097,554	1,000,795	1,153,131	1,135,750
TOTAL REVENUES	29,918,791	30,920,426	31,401,255	29,668,945

EXPENDITURE SUMMARY

GENERAL FUND INCLUDING JB WELLS	10,041,264	12,170,044	11,742,170	10,065,559
ELECTRIC FUND	10,737,350	11,838,519	11,892,407	11,193,048
WATER FUND	1,864,000	3,492,039	3,444,425	3,192,759
WASTEWATER FUND	1,367,969	1,663,508	2,147,947	1,541,943
SOLID WASTE FUND	757,260	832,217	826,148	850,468
DEBT SERVICE FUND-GOVERNMENTAL	992,170	815,613	815,613	815,200
TOURISM FUND	394,995	524,026	464,201	603,284
MEMORIAL MUSEUM FUND	34,000	4,000	2,000	9,000
FORFEITURE FUND	21,000	20,500	12,500	20,500
MUNICIPAL COURT FUND	17,500	14,927	9,677	8,000
ROBERT L. BROTHERS LIBRARY FUND	13,538	52,200	30,168	30,600
PEG FRANCHISE ACTIVITIES FUND	0	0	0	75,000
ECONOMIC DEVELOPMENT FUND	601,690	2,083,488	1,811,200	2,903,275
TOTAL EXPENDITURES	26,842,736	33,511,081	33,198,456	31,308,637

In revenues, the change in the amount of the City's budget from the preceding year to the current year, by dollar amount and percentage are:

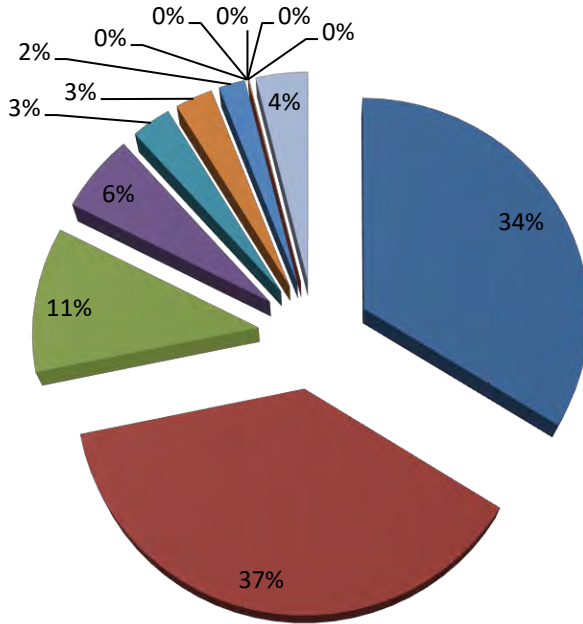
-1,251,482 -4.05%

In expenses, the change in the amount of the City's budget from the preceding year to the current year, by dollar amount and percentage are:

-2,202,444 -6.57%

BUDGET SUMMARY

- | | |
|-----------------------------------|----------------------------------|
| ■ GENERAL FUND INCLUDING JB WELLS | ■ ELECTRIC FUND |
| ■ WATER FUND | ■ WASTEWATER FUND |
| ■ SOLID WASTE FUND | ■ DEBT SERVICE FUND-GOVERNMENTAL |
| ■ TOURISM FUND | ■ MEMORIAL MUSEUM FUND |
| ■ FORFEITURE FUND | ■ MUNICIPAL COURT FUND |
| ■ ROBERT L. BROTHERS LIBRARY FUND | ■ PEG FRANCHISE ACTIVITIES FUND |
| ■ ECONOMIC DEVELOPMENT FUND | |



GENERAL FUND SUMMARY

**CITY OF GONZALES
BUDGET
FY 2023-2024**

100 - GENERAL FUND REVENUE SUMMARY	2021/2022 ACTUAL	2022/2023 BUDGET	2022/2023 ESTIMATED	2023/2024 PROPOSED
401 TAX REVENUE	2,953,166	2,949,856	3,119,856	3,136,922
402 FRANCHISE TAX	1,914,060	1,983,350	1,946,850	1,904,888
403 LICENSE/FEES/PERMITS	95,001	92,270	106,463	106,325
404 PARK FEES	307,430	293,310	373,006	362,565
405 MUNICIPAL COURT REVENUES	53,157	58,075	51,556	51,531
406 MISCELLANEOUS REVENUE	705,747	787,958	719,344	726,196
407 STREET ASSESSMENT REVENUE	0	0	0	0
408 INTEREST INCOME	31,800	47,199	140,000	75,000
409 OTHER FINANCING REVENUE	503,157	2,054,427	1,937,287	11,410
410 TRANSFERS	2,818,948	2,832,618	2,832,618	3,019,873
203 JB WELLS	624,508	754,150	631,412	670,850
TOTAL REVENUE	10,006,974	11,853,213	11,858,392	10,065,560
EXPENDITURE SUMMARY				
101 CITY COUNCIL	79,890	84,966	83,626	92,312
102 CITY MANAGER	169,314	198,872	164,948	199,681
103 COMMUNITY DEVELOPMENT	208,854	159,291	134,832	68,406
104 NON DEPARTMENTAL	683,044	1,059,038	1,076,038	388,877
105 MAIN STREET	82,299	119,785	117,592	130,709
107 BUILDING MAINTENANCE	256,122	280,421	270,617	291,321
108 CITY SECRETARY	123,187	186,150	182,899	264,407
109 FINANCE	329,142	311,672	301,085	605,583
201 PARKS	639,241	730,292	695,549	739,238
202 SWIMMING POOL	25,539	28,425	28,214	36,573
204 RECREATION	0	18,314	18,314	21,270
206 INDEPENDENCE GOLF	303,084	301,199	292,753	322,316
301 FIRE DEPARTMENT	1,451,643	1,579,550	1,450,279	1,537,690
501 POLICE DEPARTMENT	2,770,261	2,898,138	2,793,868	2,850,480
504 ANIMAL CONTROL	147,868	200,499	185,121	200,733
550 MUNICIPAL COURT	108,450	113,216	112,248	123,624
602 AIRPORT	125,212	130,820	113,291	121,054
603 STREET DEPARTMENT	1,076,137	2,425,296	2,401,626	698,051
650 LIBRARY DEPARTMENT	283,488	310,366	307,529	325,951
660 MUSEUM DEPARTMENT	293,306	98,085	92,671	115,161
203 JB WELLS	885,183	935,649	919,069	932,121
TOTAL EXPENDITURES	10,041,264	12,170,044	11,742,170	10,065,559

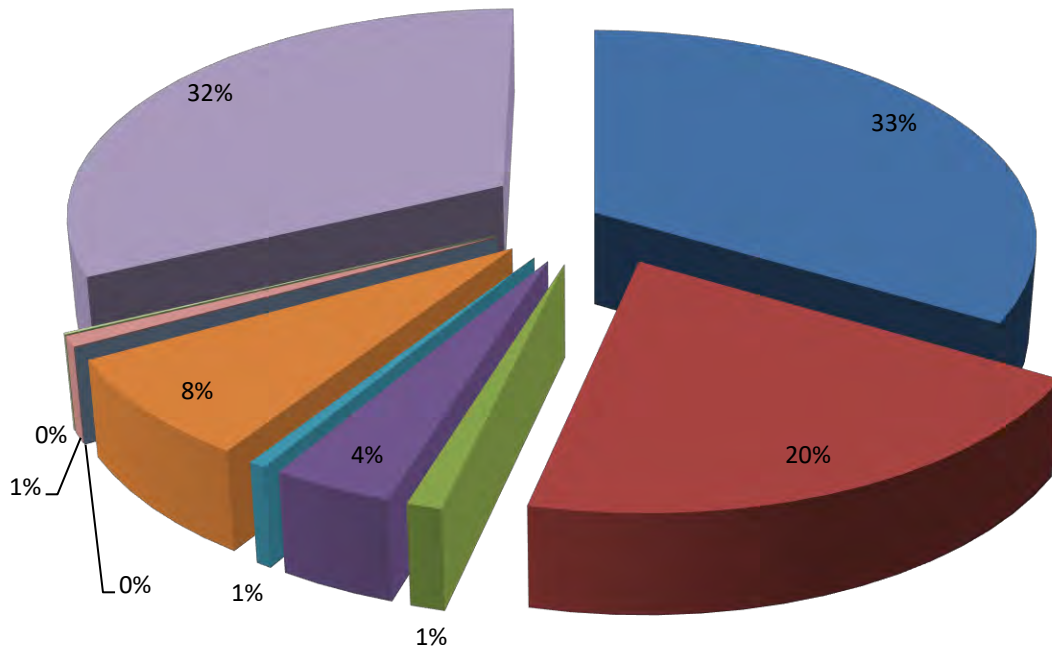
USE OF FUND BALANCE TO BALANCE THE BUDGET

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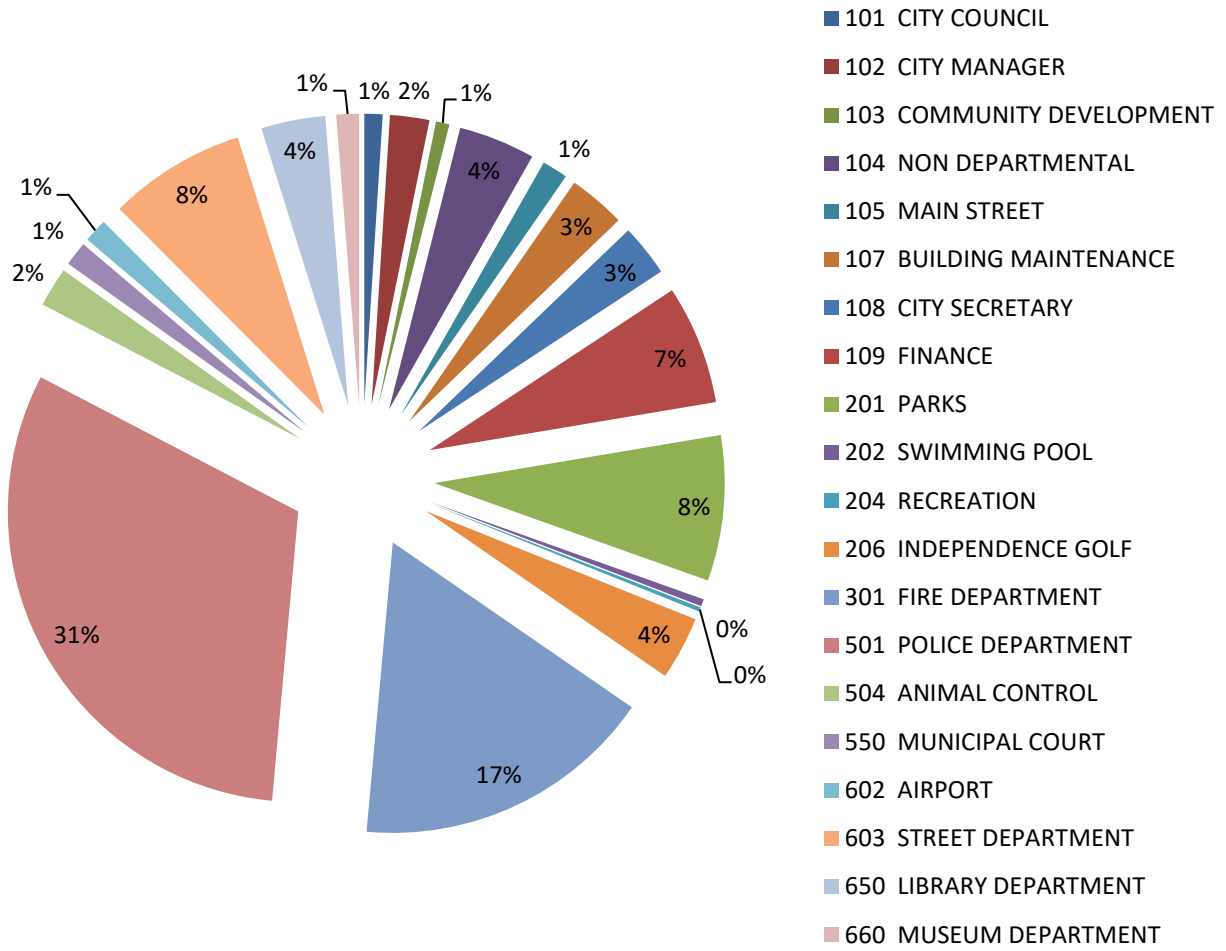
GENERAL FUND REVENUES AND EXPENDITURES

GENERAL FUND REVENUE SUMMARY

- 401 TAX REVENUE
- 402 FRANCHISE TAX
- 403 LICENSE/FEES/PERMITS
- 404 PARK FEES
- 405 MUNICIPAL COURT REVENUES
- 406 MISCELLANEOUS REVENUE
- 407 STREET ASSESSMENT REVENUE
- 408 INTEREST INCOME
- 409 OTHER FINANCING REVENUE
- 410 TRANSFERS



GENERAL FUND EXPENDITURES



**CITY OF GONZALES
BUDGET
FY 2023-2024**

100 - GENERAL FUND DEPARTMENT REVENUES	2021/2022 ACTUAL	2022/2023 BUDGET	2022/2023 ESTIMATED	2023/2024 PROPOSED
<u>401- TAX REVENUE</u>				
4-401.101 Property Tax	834,607	950,756	950,756	967,822
4-401.104 Prior Delinquent Property Tax	0	15,000	15,000	15,000
4.401.105 Tax Penalty & Interest	0	26,600	26,600	26,600
4.401.108 Mixed Drink Tax	27,214	27,500	27,500	27,500
4.401.120 Sales Tax	2,091,345	1,930,000	2,100,000	2,100,000
TOTAL 401 TAX REVENUE	2,953,166	2,949,856	3,119,856	3,136,922
<u>402 - FRANCHISE REVENUE</u>				
4-402.201 Electric Franchise	1,217,445	1,207,500	1,207,500	1,181,250
4-402.202 Water Franchise	186,945	210,000	210,000	202,500
4-402.203 Wastewater Franchise	103,580	119,000	119,000	108,000
4-402.204 Solid Waste Franchise	38,723	40,250	40,250	40,138
4-402.205 Cable TV Franchise	75,192	74,000	75,000	75,000
4-402.206 Natural Gas Franchise	57,602	57,600	57,600	58,500
4-402.207 Telephone Franchise	39,261	45,000	39,500	39,500
4-402.209 Franchise Fees Accrual	195,312	230,000	198,000	200,000
TOTAL 402 FRANCHISE FEES	1,914,060	1,983,350	1,946,850	1,904,888
<u>403-LICENSE/FEES/PERMITS</u>				
4-403.301 Building Permits	54,110	55,000	59,800	59,800
4-403.302 Plumbing & Gas Permits	12,569	10,380	13,200	13,200
4-403.303 Electrical Permits	13,186	11,740	13,150	13,150
4-403.304 Mechanical Permits	6,824	6,000	7,500	7,500
4-403.305 Demolition Permits	500	350	300	300
4-403.306 Occupation Permits	60	0	0	0
4-403.307 Electric License	0	0	0	0
4-403.308 Gas Permits	683	1,400	600	600
4-403.310 Horse Permit	0	0	25	25
4-403.311 Zoning Permits	3,191	4,000	3,756	3,700
4-403.313 House Moving Fees	0	50	0	0
4-403.314 Peddler's Permits	2,470	1,900	2,300	2,300
4-403.315 Signs and Billboards Permits	1,008	1,100	2,082	2,000
4-403.317 Garage Sale Permits	400	350	550	550
4-403.318 Oil & Gas Drilling Permit	0	0	0	0
4-403.319 Engineering Fee	0	0	0	0
4-403.320 Alcohol Beverage Permit	0	0	3,200	3,200
TOTAL 403 LICENSE/FEES/PERMITS	95,001	92,270	106,463	106,325

**CITY OF GONZALES
BUDGET
FY 2023-2024**

100 - GENERAL FUND DEPARTMENT REVENUES	2021/2022 ACTUAL	2022/2023 BUDGET	2022/2023 ESTIMATED	2023/2024 PROPOSED
<u>404 - PARKS FEES REVENUE</u>				
4-404.401 Swimming Pool Rental	2,425	2,425	2,425	2,425
4-404.402 RV Camper Site Rental - Golf	21,674	25,000	21,600	21,600
4-404.403 Park Facility Fees	21,000	17,000	18,000	20,000
4-404.413 Swimming Pool Admissions	4,953	4,900	4,600	4,600
4-404.414 Swimming Pool Concessions	1,185	1,185	1,800	1,300
4-404.430 Golf Cart Storage	18,412	20,000	18,500	18,500
4-404.432 Golf Concession Sales	6,833	5,800	8,500	8,500
4-404.433 Golf Daily Fees	94,193	83,000	125,000	125,000
4-404.434 Golf Membership Dues	48,573	48,500	58,000	58,000
4-404.435 Golf Merchandise Sales	17,096	17,000	19,000	19,000
4-404.436 Golf Miscellaneous	1,172	1,000	13,141	1,200
4-404.437 Golf Cart Rental	62,288	60,000	75,000	75,000
4-404.438 Golf Tournament Income	7,626	6,500	6,500	6,500
4-404.439 Soccer League Usage Fee	0	1,000	940	940
4-404.443 Gonzales Little League Fee	0	0	0	0
TOTAL 404 PARKS FEES	307,430	293,310	373,006	362,565
<u>405-MUNICIPAL COURT REVENUE</u>				
4-405.501 Municipal Court Fines/Old	44,887	48,000	44,800	44,800
4-405.504 Animal Pound Fees	0	0	0	0
4-405.505 Accident / Police Reports	0	25	0	25
4-405.543 Consolidated Court Fees -Local	5,657	3,850	3,850	3,850
4-405.544 Correctional Management Inst.	0	0	0	0
4-405.545 Consolidated Court Fees -State	2,186	4,000	2,200	2,200
4-405.546 Fugitive Apprehension	2	10	2	2
4-405.548 Municipal Court Time Pymt. Fees	12	25	12	12
4-405.549 Texas Seat Belt	63	250	55	55
4-405.552 Comp to Victims of Crime Fund	5	50	5	5
4-405.553 State Omni Fees	0	0	0	0
4-405.554 Judicial & Court Training FD	1	0	0	0
4-405.556 State Traffic Fees	264	800	300	250
4-405.557 Warrant Fees Collected	0	50	0	0
4-405.558 State Jury Fees	31	65	30	30
4-405.560 Judicial Fee - City	0	800	250	250
4-405.562 Indigent Defense Fund	47	100	50	50
4-405.563 Criminal Justice Fee -State	0	0	0	0
4-405.600 Juvenile Truancy Charges	2	50	2	2
TOTAL 405 MUNICIPAL COURT	53,157	58,075	51,556	51,531

**CITY OF GONZALES
BUDGET
FY 2023-2024**

100 - GENERAL FUND DEPARTMENT REVENUES	2021/2022 ACTUAL	2022/2023 BUDGET	2022/2023 ESTIMATED	2023/2024 PROPOSED
<u>406-MISCELLANEOUS REVENUE</u>				
4-406.601 General Miscellaneous	48	0	5,360	0
4-406.602 Material Sales	1,825	1,825	4,000	4,000
4-406.603 Donations	5,000	0	5,100	0
4-406.604 Insurance Reimbursement	3,487	0	8,094	0
4-406.606 Public Works Vending Machine	9	0	0	0
4-406.607 Library Fines and Overdues	2,818	4,400	2,400	2,400
4-406.611 Hangar Rent	51,090	52,000	52,000	62,800
4-406.612 Aviation Fuel Sales	68,846	60,000	65,000	65,000
4-406.614 Office and Land Leases	12,504	11,596	11,596	11,596
4-406.617 Refunds	2,333	0	0	0
4-406.619 Cemetery Monument Setting Fee	625	500	600	600
4-406.621 Cemetery Lot Sales	25,575	35,000	22,000	22,000
4-406.622 Restitution Payment	750	0	2,560	0
4-406.625 Customer Service Report	11,960	10,500	10,500	10,500
4-406.631 Lot Cleaning/Mowing	0	0	0	0
4-406.632 Reproductions	1,587	1,350	1,900	1,900
4-406.633 Gedc Admin Contract Services	19,000	24,000	24,000	24,000
4-406.640 Oil and Gas Lease and Royalties	14,219	11,000	0	0
4-406.641 Miller Oil & Gas Royalties	3,651	3,500	5,200	5,200
4-406.649 Fire Dept. Response Billing	3,056	0	0	0
4-406.650 Fire District Tax	368,836	450,000	383,760	415,000
4-406.653 Credit Card Fees	45,911	44,100	46,500	46,500
4-406.655 Attorney Gen-Sexual Assault Reim.	0	0	0	0
4-406.658 DEA Reimbursement	7,690	22,100	22,100	0
4-406.659 Museum Donations & Contribution	2,013	2,000	2,500	2,500
4-406.660 Museum Montage Sales	12,389	16,200	12,000	12,000
4-406.665 Museum Admissions	37,487	36,000	28,000	37,400
4-406.666 Rebates	1,892	1,887	4,174	2,800
4-406.667 Legal Fees	0	0	0	0
4-406.670 Haz-Mat Revenues	1,146	0	0	0
4-406.673 JB Wells Settlement Funds	0	0	0	0
TOTAL 406 MISCELLANEOUS	705,747	787,958	719,344	726,196

**CITY OF GONZALES
BUDGET
FY 2023-2024**

100 - GENERAL FUND DEPARTMENT REVENUES	2021/2022 ACTUAL	2022/2023 BUDGET	2022/2023 ESTIMATED	2023/2024 PROPOSED
<u>407 STREET ASSESSMENT REVENUES</u>				
4-407.701 Curb & Gutter Assessment	0	0	0	0
TOTAL 407 STREET ASSESSMENT	0	0	0	0
<u>408 INTEREST REVENUES</u>				
4-408.801 Interest Income	30,097	47,199	140,000	75,000
4-408.809 Miscellaneous Interest Income	1,703	0	0	0
TOTAL 408 INTEREST	31,800	47,199	140,000	75,000
<u>409-OTHER FINANCING REVENUE</u>				
4-409.900 Rental Lease Income	0	0	0	0
4-409.911 AWOS -Airport	0	0	0	0
4-409.912 Grants	330,722	1,923,017	1,923,017	0
4-409.913 TXDOT Grant - Airport	0	0	0	0
4-409.914 Fema Grant Revenues	0	0	0	0
4-409.915 Leose Grant Revenues	1,411	1,410	1,410	1,410
4-409.916 Texas Forest Service Grant	0	0	0	0
4-409.917 Texas Historical Commission Grant	0	0	0	0
4-409.918 Covid Reimbursement Grant	0	0	0	0
4-409.919 County's Grant Funds - Radio	164,726	0	0	0
4-409.920 Sale of Assets	6,130	30,000	12,860	10,000
4-409.925 Sale of Land	168	100,000	0	0
TOTAL 409 OTHER FINANCING	503,157	2,054,427	1,937,287	11,410
<u>410-TRANSFERS</u>				
4-410.101 Electric Transfers	1,734,677	1,709,677	1,709,677	1,684,677
4-410.102 Water Transfers	690,000	690,000	690,000	665,000
4-410.103 Wastewater Transfers	68,941	68,941	68,941	68,941
4-410.104 Solid Waste Transfers	0	0	0	0
4-410.105 Special Revenue Transfer	0	0	0	0
4-410.107 GEDC Administrative Transfer	0	0	0	0
4-410.109 Transfer from Restricted Fund	0	0	0	0
4-410.110 Hotel/Motel Admin. Transfer	0	0	0	9,355
4-410.912 Administrative Cost Transfers	325,330	364,000	364,000	591,900
TOTAL 410 TRANSFERS	2,818,948	2,832,618	2,832,618	3,019,873
*** TOTAL REVENUES ***	9,382,466	11,099,063	11,226,980	9,394,710

**101
CITY
COUNCIL**

**CITY OF GONZALES
BUDGET
FY 2023-2024**

100 - GENERAL FUND DEPARTMENT EXPENSES	2021/2022 ACTUAL	2022/2023 BUDGET	2022/2023 ESTIMATED	2023/2024 PROPOSED
101-CITY COUNCIL				
<u>1-PERSONNEL EXPENSE</u>				
7-101.101 Mayor's Salary	12,821	12,000	12,000	12,000
7-101.102 Council Member Dist #1	0	0	0	6,000
7-101.103 Council Member Dist #2	6,500	6,000	6,000	6,000
7-101.104 Council Member Dist #3	6,500	6,000	6,000	6,000
7-101.105 Council Member Dist #4	4,774	6,000	6,000	6,000
7-101.110 F.I.C.A.	2,112	2,295	2,295	2,754
7-101.113 Workers Compensation	58	75	75	83
7-101.114 Medical Insurance	0	0	0	0
7-101.116 Life Insurance	291	306	306	325
7-101.117 Uniforms	0	500	500	500
*** CATEGORY TOTAL	33,056	33,176	33,176	39,662
<u>2-SUPPLIES EXPENSE</u>				
7-101.201 Office Supplies	24	250	250	250
7-101.202 Postage	0	200	200	200
7-101.217 Miscellaneous	862	1,000	1,000	1,000
*** CATEGORY TOTAL ***	886	1,450	1,450	1,450
<u>4-CONTRACT/OPER SERVICES</u>				
7-101.404 Cell Phones	2,666	3,000	3,000	3,000
7-101.408 Membership Dues	5,499	5,500	5,700	5,700
7-101.409 Subscriptions	0	0	0	0
7-101.411 Special Contracts	3,200	0	0	0
7-101.415 Attorney/Court/Legal	6,991	4,000	4,000	5,500
7-101.416 Charter Review Exp.	0	0	0	0
7-101.418 Public Official Liability	0	500	500	500
7-101.430 Travel & Training	1,167	2,000	2,000	5,000
*** CATEGORY TOTAL ***	19,523	15,000	15,200	19,700

**CITY OF GONZALES
BUDGET
FY 2023-2024**

100 - GENERAL FUND DEPARTMENT EXPENSES	2021/2022 ACTUAL	2022/2023 BUDGET	2022/2023 ESTIMATED	2023/2024 PROPOSED
101-CITY COUNCIL				
5-SPECIAL CHARGES EXPENSE				
7-101.501 Elections	14,385	20,000	20,000	15,000
7-101.502 Advertising	3,940	5,200	5,200	6,500
7-101.520 Senior Citizen Association	7,500	7,500	7,500	10,000
7-101.521 Mental Health Advisory	600	2,640	1,100	0
7-101.522 Tax Appraisal District	0	0	0	0
7-101.523 Gonz. Christian Asst. Ministry	0	0	0	0
7-101.524 Christmas Lighting Contest	0	0	0	0
7-101.525 Gonzales Youth Center	0	0	0	0
7-101.526 Beautification	0	0	0	0
7-101.527 Edwards Association	0	0	0	0
*** CATEGORY TOTAL ***	26,425	35,340	33,800	31,500
*** DEPARTMENT TOTAL ***	79,890	84,966	83,626	92,312

**ANNUAL BUDGET
BUDGETARY REQUEST JUSTIFICATION FORM**

Fund: 100
Department: 101 City Council
Line Item #: 415 Attorney/Court/Legal

DESCRIPTION	REQUESTED
Maintenance and Printing of Code of Ordinances	\$ 5,500
TOTAL	\$ 5,500

JUSTIFICATION

PURPOSE / OBJECTIVE OF THIS REQUEST:

CHANGES / IMPROVEMENTS FROM CURRENT OPERATIONS:

IS THIS REQUEST A ONE-TIME ___ OR ON-GOING EXPENDITURE X? (CHECK WHICH APPLIES)

102
CITY
MANAGER

**CITY OF GONZALES
BUDGET
FY 2023-2024**

**100 - GENERAL FUND
DEPARTMENT EXPENSES**

2021/2022 ACTUAL	2022/2023 BUDGET	2022/2023 ESTIMATED	2023/2024 PROPOSED
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102- CITY MANAGER

1-PERSONNEL EXPENSE

7-102.106 Salaries	125,919	144,431	121,634	138,080
7-102.109 Longevity Pay	545	605	0	1,500
7-102.110 F.I.C.A.	9,773	11,095	9,305	10,678
7-102.111 Unemployment	9	9	9	9
7-102.112 Retirement TMRS	13,890	14,329	12,017	16,931
7-102.113 Workers Compensation	214	324	275	307
7-102.114 Medical Insurance	6,983	8,564	0	8,397
7-102.116 Life Insurance	67	65	65	65
7-102.117 Uniform	0	300	300	300
7-102.118 Auto Allowance	6,231	6,000	6,900	8,400
7-102.119 Moving Allowance	0	0	0	0
7-102.121 Employment Fees	0	0	0	0
*** CATEGORY TOTAL ***	163,631	185,722	150,505	184,667

2-SUPPLIES EXPENSE

7-102.201 Office Supplies	30	400	400	400
7-102.202 Postage	1	100	100	100
7-102.203 Copies/Printing	0	0	0	0
7-102.208 Fuel	0	0	0	0
7-102.209 Tires/Batteries/Acces.	0	0	0	0
7-102.210 Minor Tools	0	0	0	0
7-102.217 Miscellaneous	145	200	200	200
7-102.227 Break Refreshments	0	100	100	100
7-102.228 Publications	0	100	100	100
*** CATEGORY TOTAL ***	176	900	900	900

3-MAINT./BLDG-EQUIP-STRUCTURES

7-102.304 Small Equipment/Furniture	0	0	1,429	0
7-102.305 Maint. to Machine/Tools/Instr.	0	0	0	0
7-102.315 Maintenance to Vehicles	0	0	0	0
***CATEGORY TOTAL ***	0	0	1,429	0

**CITY OF GONZALES
BUDGET
FY 2023-2024**

100 - GENERAL FUND DEPARTMENT EXPENSES	2021/2022 ACTUAL	2022/2023 BUDGET	2022/2023 ESTIMATED	2023/2024 PROPOSED
102- CITY MANAGER				
<u>4-CONTRACTS/OPER SERVICES</u>				
7-102.404 Cell Phones	419	900	504	504
7-102.408 Membership Dues	366	1,000	1,000	1,000
7-102.409 Subscriptions	0	0	0	0
7-102.411 Special Contracts	0	0	0	0
7-102.413 Vehicle/Equipment Lease	0	0	0	0
7-102.415 Attorney/Court/Legal	0	0	0	0
7-102.419 Pers Performance Bond	350	350	350	350
7-102.422 Software	0	0	260	260
7-102.427 Consultant Fees	0	0	0	0
7-102.430 Travel/Training	1,118	4,000	4,000	6,000
CATEGORY TOTAL	2,253	6,250	6,114	8,114
<u>5-SPECIAL CHARGES EXPENSE</u>				
7-102.502 Advertising	0	0	0	0
7-102.527 Employee Appreciation	3,254	6,000	6,000	6,000
CATEGORY TOTAL	3,254	6,000	6,000	6,000
<u>6-CAPITAL OUTLAY EXPENSE</u>				
7-102.602 Building	0	0	0	0
7-102.610 Office Furniture/Equipment	0	0	0	0
7-102.650 Capital Replacement	0	0	0	0
CATEGORY TOTAL	0	0	0	0
DEPARTMENT TOTAL	169,314	198,872	164,948	199,681

**ANNUAL BUDGET
PERSONNEL REQUEST SUMMARY**

FISCAL YEAR 2023-2024	DEPT: 102	ACTIVITY:	FUND: 100
	DIVISIONS: City Manager		

** FROM THE CITY OF GONZALES' STRATEGIC PLAN; ENTER THE GOAL; MILESTONE; AND ACTION PLAN WITH DIALOGUE TO JUSTIFY YOUR REQUEST.

GOAL _____	All Goals
MILESTONE _____	All Milestones
ACTION PLAN _____.____.	All Action Plans

PERSONNEL BY POSITION (Denote if Part-time)	2022-2023	Proposed	Planning Years				Total by Class
	# of Funded Employees	23-24	24-25	25-26	26-27	27-28	
CITY MANAGER	1	1					1
SUPERINTENDENT OF PUBLIC WORKS	0	0					0
SPECIAL PROJECT MANAGER	0	0					0
COMMUNICATIONS MANAGER	0	0					0
							0
							0
							0
							0
							0
							0
							0
							0
	1	1	0	0	0	0	1

**CAPITAL OUTLAY REQUIREMENTS
(AS RELATED TO PERSONNEL ADDITIONS OR CHANGES)**

DESCRIPTION	2022-2023	23-24	24-25	25-26	26-27	27-28	TOTAL
Vehicle(s)							\$ -
Radio(s) or Cell Phone							\$ -
Uniforms							\$ -
Furniture							\$ -
Computer / Other Equip							\$ -
TOTAL NEEDED BY YEAR	-	-	-	-	-	-	\$ -

JUSTIFICATION

103
COMMUNITY
DEVELOPMENT

**CITY OF GONZALES
BUDGET
FY 2023-2024**

100 - GENERAL FUND DEPARTMENT EXPENSES	2021/2022 ACTUAL	2022/2023 BUDGET	2022/2023 ESTIMATED	2023/2024 PROPOSED
103- COMMUNITY DEVELOPMENT DEPT				
<u>1-PERSONNEL EXPENSE</u>				
7-103.106 Salaries	125,828	60,180	49,000	0
7-103.107 Salaries - Overtime	0	0	0	0
7-103.109 Longevity Pay	1,280	1,315	1,315	0
7-103.110 F.I.C.A.	9,346	4,704	3,849	0
7-103.111 Unemployment	27	27	9	0
7-103.112 Retirement TMRS	13,374	6,076	4,971	0
7-103.113 Workers Compensation	319	291	425	0
7-103.114 Medical Insurance	17,186	17,130	8,000	0
7-103.116 Life Insurance	166	130	60	0
7-103.117 Other (Uniforms)	372	200	200	0
7-103.121 Employment Fees	0	200	200	0
***CATEGORY TOTAL ***	167,898	90,253	68,029	0
<u>2-SUPPLIES EXPENSE</u>				
7-103.201 Office Supplies	2,121	1,500	500	500
7-103.202 Postage	744	400	350	200
7-103.203 Copies/Printing	0	250	250	250
7-103.208 Fuel	3,027	2,500	2,500	0
7-103.209 Tires/Batteries/Accessories	101	1,000	1,000	0
7-103.210 Minor Tools	120	200	200	200
7-103.211 Chemicals	0	0	0	0
7-103.217 Miscellaneous	97	100	100	100
7-103.220 Safety Equipment/Supplies	10	100	100	100
7-103.228 Publications	1,473	500	500	500
*** CATEGORY TOTAL ***	7,693	6,550	5,500	1,850

**CITY OF GONZALES
BUDGET
FY 2023-2024**

100 - GENERAL FUND DEPARTMENT EXPENSES	2021/2022 ACTUAL	2022/2023 BUDGET	2022/2023 ESTIMATED	2023/2024 PROPOSED
103- COMMUNITY DEVELOPMENT DEPT				
<u>3-MAINT./BLDG-EQUIP-STRUCTURES</u>				
7-103.301 Maintenance to Building	0	0	0	0
7-103.305 Maint. to Machine/Tools/Instr.	0	0	0	0
7-103.315 Maintenance to Vehicles	1,258	700	700	0
7-103.316 Maintenance to Equipment	0	0	0	0
7-103.335 Maintenance to Victoria College	0	0	0	0
***CATEGORY TOTAL ***	1,258	700	700	0
<u>4-CONTRACTS/OPER SERVICES</u>				
7-103.401 Telephone/Internet, Etc.	790	1,000	1,000	1,000
7-103.402 Utilities	4,314	4,900	4,900	4,900
7-103.404 Cell Phones	1,733	1,706	1,100	0
7-103.408 Membership Dues	450	500	500	500
7-103.409 Subscriptions	0	0	0	0
7-103.411 Special Contracts	7,698	40,000	40,000	55,000
7-103.413 Vehicle/Equipment Lease	1,638	1,500	1,500	735
7-103.419 Personal Performance Bond	29	0	0	0
7-103.422 Software	0	500	1,921	1,921
7-103.430 Travel/Training	7,501	9,000	7,000	2,500
CATEGORY TOTAL	24,153	59,106	57,921	66,556
<u>5-SPECIAL CHARGES EXPENSE</u>				
7-103.502 Advertising	0	0	0	0
7-103.555 Demolition	144	0	0	0
7-103.556 Mowing and Filing Fees	7,708	2,682	2,682	0
CATEGORY TOTAL	7,852	2,682	2,682	0
<u>6-CAPITAL OUTLAY EXPENSE</u>				
7-103.608 Vehicles/Equipment	0	0	0	0
7-103.610 Office Furniture/Equipment	0	0	0	0
7-103.640 Capital Improvements	0	0	0	0
CATEGORY TOTAL	0	0	0	0
DEPARTMENT TOTAL	208,854	159,291	134,832	68,406

ANNUAL BUDGET PERSONNEL REQUEST SUMMARY

FISCAL YEAR 2023-2024	DEPT: 103 DIVISIONS: Community Development	ACTIVITY:	FUND: 100
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** FROM THE CITY OF GONZALES' STRATEGIC PLAN; ENTER THE GOAL; MILESTONE; AND ACTION PLAN WITH DIALOGUE TO JUSTIFY YOUR REQUEST.

GOAL	All Goals
MILESTONE	All Milestones
ACTION PLAN	All Action Plans

PERSONNEL BY POSITION (Denote if Part-time)	2022-2023	Proposed	Planning Years				Total by Class
	# of Funded Employees	23-24	24-25	25-26	26-27	27-28	
BUILDING OFFICIAL	1	0					0
BUILDING INSPECTOR	1	0					0
							0
							0
							0
							0
							0
							0
							0
							0
							0
							0
							0
							0
							0
							0
							0
	2	0	0	0	0	0	0

CAPITAL OUTLAY REQUIREMENTS (AS RELATED TO PERSONNEL ADDITIONS OR CHANGES)

DESCRIPTION	2022-2023	23-24	24-25	25-26	26-27	27-28	TOTAL
Vehicle(s)							\$ -
Radio(s) or Cell Phone							\$ -
Uniforms							\$ -
Furniture							\$ -
Computer / Other Equip							\$ -
TOTAL NEEDED BY YEAR	-	-	-	-	-	-	\$ -

JUSTIFICATION

The Building Official position is still being advertised for, but the City of Gonzales is currently using a third party for those services. If the City is able to hire a Building Official in the new budget, a budget amendment will be taken to City Council.

104
NON-
DEPARTMENTAL

**CITY OF GONZALES
BUDGET
FY 2023-2024**

100 GENERAL FUND DEPARTMENT EXPENSES	2021/2022 ACTUAL	2022/2023 BUDGET	2022/2023 ESTIMATED	2023/2024 PROPOSED
104 NON-DEPARTMENTAL				
<u>1-PERSONNEL EXPENSE</u>				
7-104.115 Flex Card/ACA/Cobra Fee	2,700	3,200	3,000	3,200
CATEGORY TOTAL	2,700	3,200	3,000	3,200
<u>2-SUPPLIES EXPENSE</u>				
7-104.217 Miscellaneous	2,666	250	550	550
7-104.227 Break Refreshments	0	150	0	150
CATEGORY TOTAL	2,666	400	550	700
<u>3-MAINT./BLDG-EQUIP-STRUCTURES</u>				
7-104.304 Small Equipment/Furniture	829	0	0	0
7-104.309 Maintenance to Grounds	0	100	3,850	100
7-104.316 Maintenance to Equipment	0	3,000	2,500	3,000
CATEGORY TOTAL	829	3,100	6,350	3,100
<u>4-CONTRACTS/OPER SERVICES</u>				
7-104.401 Telephone/Internet, Etc.	20,688	21,500	22,000	22,500
7-104.402 Utilities	16,649	15,500	17,000	18,000
7-104.403 Grant Writer Fees	22,622	88,375	88,375	40,000
7-104.411 Special Contracts	22,478	44,984	44,984	26,525
7-104.413 Vehicle/Equipment Lease	6,247	6,307	6,307	6,307
7-104.415 Attorney/Court/Legal	61,245	75,000	70,000	0
7-104.417 Liab/Comp/Fire Insurance	53,036	54,000	59,000	60,000
7-104.418 Appraisal District	46,806	45,000	44,000	40,000
7-104.421 Computer Tech	76,827	80,000	80,000	0
7-104.423 Engineering	286,077	465,762	465,762	95,520
7-104.426 Tax Assessor-Collector Fees	0	25	25	25
7-104.430 Travel/Training	784	10,000	10,000	8,000
CATEGORY TOTAL	613,459	906,453	907,453	316,877
<u>5-SPECIAL CHARGES EXPENSE</u>				
7-104.513 Credit Card Fees	63,390	55,200	68,000	65,000
CATEGORY TOTAL	63,390	55,200	68,000	65,000

**CITY OF GONZALES
BUDGET
FY 2023-2024**

100 GENERAL FUND DEPARTMENT EXPENSES	2021/2022 ACTUAL	2022/2023 BUDGET	2022/2023 ESTIMATED	2023/2024 PROPOSED
104 NON-DEPARTMENTAL				
<u>6-CAPITAL OUTLAY EXPENSE</u>				
7-104.602 Building	0	0	0	0
7-104.610 Office Furniture/Equipment	0	90,685	90,685	0
7-104.640 Capital Improvements	0	0	0	0
CATEGORY TOTAL	0	90,685	90,685	0
<u>8-COST OF GOODS SOLD</u>				
7-104.801 Cost of Goods Sold-Public Works	0	0	0	0
CATEGORY TOTAL	0	0	0	0
<u>9-NON-OPERATING EXPENSES</u>				
7-104.910 Transfer to Special Revenue	0	0	0	0
CATEGORY TOTAL	0	0	0	0
DEPARTMENT TOTAL	683,044	1,059,038	1,076,038	388,877

**ANNUAL BUDGET
BUDGETARY REQUEST JUSTIFICATION FORM**

Fund: 100
Department: 104 Non-Departmental
Line Item #: 316 Maintenance to Equipment

DESCRIPTION	REQUESTED
Maintenance to Office Equipment	\$ 3,000
TOTAL	\$ 3,000

JUSTIFICATION
 These funds will cover certain items such as postage machine ink cartridges and services rendered for fixing the phones.

PURPOSE / OBJECTIVE OF THIS REQUEST:

CHANGES / IMPROVEMENTS FROM CURRENT OPERATIONS:

IS THIS REQUEST A ONE-TIME ___ OR ON-GOING EXPENDITURE X? (CHECK WHICH APPLIES)

**ANNUAL BUDGET
BUDGETARY REQUEST JUSTIFICATION FORM**

Fund: 100
Department: 104 Non-Departmental
Line Item #: 411 Special Contracts

DESCRIPTION	REQUESTED
Permit PI 21 First Class Presort	\$ 275
Annual Hosting and License for the City website by Saffire	\$ 7,800
Texas and Federal Combination all in one posters	\$ 600
Blackboard Connect	\$ 6,500
Permit PI 98 with the Postmaster	\$ 290
Annual Fee for P.O. Box 547	\$ 260
Professional Archiving	\$ 5,600
Annual dues for Rates and Resources	\$ 300
Additional mowing of Right of Ways in City limits	\$ 4,900
TOTAL	\$ 26,525

JUSTIFICATION

PURPOSE / OBJECTIVE OF THIS REQUEST:

CHANGES / IMPROVEMENTS FROM CURRENT OPERATIONS:

IS THIS REQUEST A ONE-TIME OR ON-GOING EXPENDITURE ? (CHECK WHICH APPLIES)

**ANNUAL BUDGET
BUDGETARY REQUEST JUSTIFICATION FORM**

Fund: 100
Department: 104 Non-Departmental
Line Item #: 413 Vehicle/Equipment Lease

DESCRIPTION	REQUESTED
Rental of Xerox machine	\$ 5,000
Rental of postage meter machine and annual ACH fee	\$ 1,307
TOTAL	\$ 6,307

JUSTIFICATION

PURPOSE / OBJECTIVE OF THIS REQUEST:

CHANGES / IMPROVEMENTS FROM CURRENT OPERATIONS:

IS THIS REQUEST A ONE-TIME ___ OR ON-GOING EXPENDITURE X? (CHECK WHICH APPLIES)

**105
MAIN
STREET**

**CITY OF GONZALES
BUDGET
FY 2023-2024**

100 GENERAL FUND DEPARTMENT EXPENSES	2021/2022 ACTUAL	2022/2023 BUDGET	2022/2023 ESTIMATED	2023/2024 PROPOSED
105-MAIN STREET DEPARTMENT				
<u>1-PERSONNEL EXPENSE</u>				
7-105.106 Salaries	43,742	66,560	66,560	68,640
7-105.109 Longevity Pay	48	0	0	105
7-105.110 F.I.C.A.	3,100	5,092	5,092	5,259
7-105.111 Unemployment	9	9	9	9
7-105.112 Retirement TMRS	4,554	6,576	6,576	8,339
7-105.113 Workers Compensation	59	148	148	151
7-105.114 Medical Insurance	4,491	8,565	7,240	8,397
7-105.116 Life Insurance	43	65	65	65
7-105.117 Uniforms	107	100	105	100
7-105.121 Employment Fees	173	0	0	0
*** CATEGORY TOTAL ***	56,326	87,115	85,795	91,065
<u>2-SUPPLIES EXPENSE</u>				
7-105.201 Office Supplies	708	1,450	900	1,000
7-105.202 Postage	63	100	100	100
7-105.203 Copies/Printing	136	400	400	400
7-105.217 Miscellaneous	705	300	100	300
7-105.233 Downtown Christmas Dec.	1,380	3,000	3,220	3,500
*** CATEGORY TOTAL ***	2,992	5,250	4,720	5,300
<u>3-MAINT./BLDG-EQUIP-STRUCTURES</u>				
7-105.304 Small Equipment/Furniture	0	0	0	1,600
7-105.309 Maintenance to Grounds	0	2,000	3,668	2,500
7-105.316 Maintenance to Equipment	0	500	100	500
CATEGORY TOTAL	0	2,500	3,768	4,600
<u>4-CONTRACTS/OPER SERVICES</u>				
7-105.404 Cell Phones	504	720	500	504
7-105.408 Membership Dues	300	875	1,272	700
7-105.409 Subscriptions	108	0	0	0
7-105.411 Special Contracts	15,985	15,975	12,535	18,000
7-105.422 Software	75	350	300	390
7-105.430 Travel/Training	2,876	3,500	5,000	6,150
CATEGORY TOTAL	19,848	21,420	19,607	25,744

**CITY OF GONZALES
BUDGET
FY 2023-2024**

**100 GENERAL FUND
DEPARTMENT EXPENSES**

2021/2022 ACTUAL	2022/2023 BUDGET	2022/2023 ESTIMATED	2023/2024 PROPOSED
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105-MAIN STREET DEPARTMENT

5-SPECIAL CHARGES EXPENSE

7-105.502 Advertising	3,133	3,500	3,702	4,000
CATEGORY TOTAL	3,133	3,500	3,702	4,000

6-CAPITAL OUTLAY EXPENSE

7-105.608 Vehicles/Equipment	0	0	0	0
7-105.610 Office Furniture/Equipment	0	0	0	0
CATEGORY TOTAL	0	0	0	0
DEPARTMENT TOTAL	82,299	119,785	117,592	130,709

ANNUAL BUDGET PERSONNEL REQUEST SUMMARY

FISCAL YEAR 2023-2024	DEPT: 105 DIVISIONS: Main Street	ACTIVITY:	FUND: 100
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** FROM THE CITY OF GONZALES' STRATEGIC PLAN; ENTER THE GOAL; MILESTONE; AND ACTION PLAN WITH DIALOGUE TO JUSTIFY YOUR REQUEST.

GOAL _____	All Goals
MILESTONE _____	All Milestones
ACTION PLAN _____	All Action Plans

PERSONNEL BY POSITION (Denote if Part-time)	2022-2023	Proposed	Planning Years				Total by Class
	# of Funded Employees	23-24	24-25	25-26	26-27	27-28	
MAIN STREET MANAGER	1	1					1
							0
							0
							0
							0
							0
							0
							0
							0
							0
							0
							0
							0
							0
							0
	1	1	0	0	0	0	1

CAPITAL OUTLAY REQUIREMENTS (AS RELATED TO PERSONNEL ADDITIONS OR CHANGES)

DESCRIPTION	2022-2023	23-24	24-25	25-26	26-27	27-28	TOTAL
Vehicle(s)							\$ -
Radio(s) or Cell Phone							\$ -
Uniforms							\$ -
Furniture							\$ -
Computer / Other Equip							\$ -
TOTAL NEEDED BY YEAR	-	-	-	-	-	-	\$ -

JUSTIFICATION

**ANNUAL BUDGET
BUDGETARY REQUEST JUSTIFICATION FORM**

Fund: 100
Department: 105 Main Street
Line Item #: 233 Christmas Decorations

DESCRIPTION	REQUESTED
Christmas Decorations	\$ 3,500
TOTAL	\$ 3,500

JUSTIFICATION
 Additional garland for the squares and light poles. Replace lights in trees, poles, and add and replace lights to the main Christmas tree.

PURPOSE / OBJECTIVE OF THIS REQUEST:
 Improve the appearance downtown.

CHANGES / IMPROVEMENTS FROM CURRENT OPERATIONS:
 Cost of decoration have increased.

IS THIS REQUEST A ONE-TIME ___ OR ON-GOING EXPENDITURE X? (CHECK WHICH APPLIES)

**ANNUAL BUDGET
BUDGETARY REQUEST JUSTIFICATION FORM**

Fund: 100
Department: 105 Main Street
Line Item #: 309 Maintenance to Ground

DESCRIPTION	REQUESTED
Maintenance to Grounds	\$ 2,500
TOTAL	\$ 2,500

JUSTIFICATION
 Funds to add/replant damages plants/repair and maintain the Butterfly Garden, Independence Square, and Texas Heroes Square as needed.

PURPOSE / OBJECTIVE OF THIS REQUEST:
 Downtown upkeep of beautification.

CHANGES / IMPROVEMENTS FROM CURRENT OPERATIONS:
 Adding line item. Storms, weather, and natural occurrences damage and kill existing plants.

IS THIS REQUEST A ONE-TIME ___ OR ON-GOING EXPENDITURE ? (CHECK WHICH APPLIES)

**ANNUAL BUDGET
BUDGETARY REQUEST JUSTIFICATION FORM**

Fund: 100
Department: 105 Main Street
Line Item #: 408 Membership

DESCRIPTION	REQUESTED
Tx Downtown Association	\$ 200
Main Street America - membership	\$ 375
Gonzales Chamber of Commerce	\$ 125
TOTAL	\$ 700

JUSTIFICATION

PURPOSE / OBJECTIVE OF THIS REQUEST:
 Database information and marketing strategies. Assistance in finding additional funding for businesses offering funds for growth and economic vitality.

CHANGES / IMPROVEMENTS FROM CURRENT OPERATIONS:

IS THIS REQUEST A ONE-TIME ___ OR ON-GOING EXPENDITURE X ? (CHECK WHICH APPLIES)

**ANNUAL BUDGET
BUDGETARY REQUEST JUSTIFICATION FORM**

Fund: 100
Department: 105 Main Street
Line Item #: 411 Special Contracts

DESCRIPTION	REQUESTED
July 4th Annual Fireworks Display	\$ 16,700
Texas Main Street Locally Designated Program Contract	\$ 1,300
TOTAL	\$ 18,000

JUSTIFICATION
 Texas Main Street locally designated program contract - \$1,300 and July 4th Annual Fireworks display - \$16,700.

PURPOSE / OBJECTIVE OF THIS REQUEST:

CHANGES / IMPROVEMENTS FROM CURRENT OPERATIONS:
 Slight increase on fireworks cost.

IS THIS REQUEST A ONE-TIME ___ OR ON-GOING EXPENDITURE X ? (CHECK WHICH APPLIES)

**ANNUAL BUDGET
BUDGETARY REQUEST JUSTIFICATION FORM**

Fund: 100
Department: 105 Main Street
Line Item #: 422 Software

DESCRIPTION	REQUESTED
Subscription to advertising design software - Canva Pro	\$ 150
Subscription to Adobe Pro	\$ 240
TOTAL	\$ 390

JUSTIFICATION
 Subscription to office software for documents and advertising design.

PURPOSE / OBJECTIVE OF THIS REQUEST:
 Create ads and flyers in house using computer software.

CHANGES / IMPROVEMENTS FROM CURRENT OPERATIONS:
 Slight increase in cost over last year.

IS THIS REQUEST A ONE-TIME ___ OR ON-GOING EXPENDITURE X? (CHECK WHICH APPLIES)

**ANNUAL BUDGET
BUDGETARY REQUEST JUSTIFICATION FORM**

Fund: 100
Department: 105 Main Street
Line Item #: 430 Travel/Training

DESCRIPTION	REQUESTED
Real Places Conference 2024	\$ 250
Texas Main Street Retreat	\$ 150
Texas Main Street Roundtables (quarterly)	\$ 200
Texas Downtown Conference	\$ 300
Webinars	\$ 300
Other training	\$ 150
Director and Board Training	\$ 2,000
National Main Street Conference	\$ 2,800
TOTAL	\$ 6,150

JUSTIFICATION

Required training and further education to contribute to Main Street Designation.

PURPOSE / OBJECTIVE OF THIS REQUEST:

Ongoing trainings are required for Main Street America/Texas Main Street Designations.

CHANGES / IMPROVEMENTS FROM CURRENT OPERATIONS:

Slight increase in cost over last year.

IS THIS REQUEST A ONE-TIME OR ON-GOING EXPENDITURE ? (CHECK WHICH APPLIES)

**ANNUAL BUDGET
BUDGETARY REQUEST JUSTIFICATION FORM**

Fund: 100
Department: 105 Main Street
Line Item #: 502 Advertising

DESCRIPTION	REQUESTED
Advertising: Radio, print and social media ads	\$ 4,000
TOTAL	\$ 4,000

JUSTIFICATION
 Advertising in Discover Magazine \$600, Event thank you in Inquirer (\$150 * 8 events) \$1,200, Ads for events \$1,700, Facebook/social media \$500.

PURPOSE / OBJECTIVE OF THIS REQUEST:
 Advertising the events that Main Street sponsors will ensure attendance, tourism and economic impact.

CHANGES / IMPROVEMENTS FROM CURRENT OPERATIONS:

IS THIS REQUEST A ONE-TIME ___ OR ON-GOING EXPENDITURE X ? (CHECK WHICH APPLIES)

107
BUILDING
MAINTENANCE

**CITY OF GONZALES
BUDGET
FY 2023-2024**

100 - GENERAL FUND DEPARTMENT EXPENSES	2021/2022 ACTUAL	2022/2023 BUDGET	2022/2023 ESTIMATED	2023/2024 PROPOSED
107- BUILDING MAINTENANCE DEPARTMENT				
<u>1-PERSONNEL EXPENSE</u>				
7-107.106 Salaries - Department Head	0	71,561	71,561	73,641
7-107.106 Salaries	142,759	71,760	70,439	74,599
7-107.107 Salaries - Overtime	0	0	0	0
7-107.109 Longevity Pay	2,195	2,145	2,145	2,285
7-107.110 F.I.C.A.	10,559	11,128	11,027	11,515
7-107.111 Unemployment	35	27	27	27
7-107.112 Retirement TMRS	15,149	14,372	14,242	18,259
7-107.113 Workers Compensation	3,295	4,368	4,329	4,454
7-107.114 Medical Insurance	20,858	25,695	22,100	25,194
7-107.116 Life Insurance	201	195	194	194
7-107.117 Other (Uniforms)	0	300	300	300
7-107.121 Employment Fees	173	100	100	100
*** CATEGORY TOTAL ***	195,224	201,651	196,463	210,567
<u>2-SUPPLIES EXPENSE</u>				
7-107.201 Office Supplies	70	100	100	100
7-107.206 Janitorial	17,781	17,500	17,500	17,500
7-107.208 Fuel	2,489	2,000	2,500	2,500
7-107.209 Tires/Batteries/Accessories	0	1,000	1,000	1,000
7-107.210 Minor Tools	2,471	3,000	3,000	3,000
7-107.217 Miscellaneous	9	100	100	100
7-107.220 Safety Equipment/Supplies	25	250	250	250
*** CATEGORY TOTAL ***	22,845	23,950	24,450	24,450
<u>3-MAINT./BLDG-EQUIP-STRUCTURES</u>				
7-107.301 Maintenance to Building	26,655	35,000	32,000	35,000
7-107.302 Maintenance to Heat/AC	9,190	10,000	10,000	10,000
7-107.304 Small Equipment/Furniture	0	0	0	0
7-107.305 Maint. to Machine/Tools/Instr.	0	200	200	200
7-107.315 Maintenance to Vehicles	1,162	1,500	3,000	1,500
7-107.316 Maintenance to Equipment	0	500	500	500
***CATEGORY TOTAL ***	37,007	47,200	45,700	47,200

**CITY OF GONZALES
BUDGET
FY 2023-2024**

100 - GENERAL FUND DEPARTMENT EXPENSES	2021/2022 ACTUAL	2022/2023 BUDGET	2022/2023 ESTIMATED	2023/2024 PROPOSED
107- BUILDING MAINTENANCE DEPARTMENT				
<u>4-CONTRACTS/OPER SERVICES</u>				
7-107.404 Cell Phones	670	720	504	504
7-107.413 Vehicle/Equipment Lease	376	6,400	3,000	7,600
7-107.430 Travel/Training	0	500	500	1,000
CATEGORY TOTAL	1,046	7,620	4,004	9,104
<u>5-SPECIAL CHARGES EXPENSE</u>				
7-107.502 Advertising	0	0	0	0
CATEGORY TOTAL	0	0	0	0
<u>6-CAPITAL OUTLAY EXPENSE</u>				
7-107.608 Vehicles/Equipment	0	0	0	0
7-107.610 Office Furniture/Equipment	0	0	0	0
7-107.640 Capital Improvements	0	0	0	0
CATEGORY TOTAL	0	0	0	0
<u>7-COMMUNITY/BUSINESS DEV</u>				
7-107.701 Vehicle/Equip - Principal Pymt.	0	0	0	0
7-107.702 Vehicle/Equip - Interest Pymt.	0	0	0	0
CATEGORY TOTAL	0	0	0	0
***DEPARTMENT TOTAL ***	256,122	280,421	270,617	291,321

ANNUAL BUDGET PERSONNEL REQUEST SUMMARY

FISCAL YEAR 2023-2024	DEPT: 107 DIVISIONS: Building Maintenance	ACTIVITY:	FUND: 100
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** FROM THE CITY OF GONZALES' STRATEGIC PLAN; ENTER THE GOAL; MILESTONE; AND ACTION PLAN WITH DIALOGUE TO JUSTIFY YOUR REQUEST.

GOAL _____	All Goals
MILESTONE _____	All Milestones
ACTION PLAN _____	All Action Plans

PERSONNEL BY POSITION (Denote if Part-time)	2022-2023	Proposed	Planning Years				Total by Class
	# of Funded Employees	23-24	24-25	25-26	26-27	27-28	
BUILDING MAINTENANCE SUPERINTENDENT	1	1					1
MAINTENANCE	1	1					1
JANITOR	1	1					1
							0
							0
							0
							0
							0
							0
							0
							0
							0
							0
	3	3	0	0	0	0	3

CAPITAL OUTLAY REQUIREMENTS (AS RELATED TO PERSONNEL ADDITIONS OR CHANGES)

DESCRIPTION	2022-2023	23-24	24-25	25-26	26-27	27-28	TOTAL
Vehicle(s)							\$ -
Radio(s) or Cell Phone							\$ -
Uniforms							\$ -
Furniture							\$ -
Computer / Other Equip							\$ -
TOTAL NEEDED BY YEAR	-	-	-	-	-	-	\$ -

JUSTIFICATION

**ANNUAL BUDGET
BUDGETARY REQUEST JUSTIFICATION FORM**

Fund: 100
Department: 107 Building Maintenance
Line Item #: 413 Vehicle/Equipment Lease

DESCRIPTION	REQUESTED
Leasing of 2023 Ford Maverick	\$ 7,200
TOTAL	\$ 7,200

JUSTIFICATION
 Staff is currently using a 17 year old truck that is worth around \$2,500. The truck is constantly having mechanical issues and leaks when it rains. Instead of spending more money on maintenance, staff would like to replace it. This \$7,200 is being budgeted in addition to the \$400 for the leasing of the xerox machine.

PURPOSE / OBJECTIVE OF THIS REQUEST:
 The purpose of having a bigger truck is having more room to carry supplies and bigger equipment.

CHANGES / IMPROVEMENTS FROM CURRENT OPERATIONS:
 This will greatly benefit daily operation and productivity.

IS THIS REQUEST A ONE-TIME ___ OR ON-GOING EXPENDITURE X ? (CHECK WHICH APPLIES)

108
CITY
SECRETARY

**CITY OF GONZALES
BUDGET
FY 2023-2024**

100 - GENERAL FUND DEPARTMENT EXPENSES	2021/2022 ACTUAL	2022/2023 BUDGET	2022/2023 ESTIMATED	2023/2024 PROPOSED
108- CITY SECRETARY				
<u>1-PERSONNEL EXPENSE</u>				
7-108.106 Salaries - Department Head	82,163	81,578	81,578	83,658
7-108.106 Salaries	0	32,760	33,689	37,440
7-108.107 Salaries - Overtime	0	0	0	0
7-108.109 Longevity	0	115	115	245
7-108.110 F.I.C.A.	5,997	8,756	8,827	9,283
7-108.111 Unemployment	9	18	18	18
7-108.112 Retirement TMRS	8,594	11,308	11,400	14,719
7-108.113 Workers Compensation	139	255	257	267
7-108.114 Medical Insurance	6,983	17,130	14,731	16,793
7-108.116 Life Insurance	67	130	130	130
7-108.117 Uniforms	0	0	0	0
7-108.121 Employment Fees	173	200	200	200
*** CATEGORY TOTAL ***	104,125	152,250	150,945	162,753
<u>2-SUPPLIES EXPENSE</u>				
7-108.201 Office Supplies	644	1,500	1,750	2,000
7-108.202 Postage	77	500	100	500
7-108.211 Filing - Lien Fees	0	500	0	0
7-108.217 Miscellaneous	665	1,000	1,000	1,000
7-108.228 Publications	1,250	600	800	1,200
*** CATEGORY TOTAL ***	2,636	4,100	3,650	4,700
<u>3-MAINT./BLDG-EQUIP-STRUCTURES</u>				
7-108.304 Small Equipment/Furniture	0	5,000	5,000	0
***CATEGORY TOTAL ***	0	5,000	5,000	0

**CITY OF GONZALES
BUDGET
FY 2023-2024**

100 - GENERAL FUND DEPARTMENT EXPENSES	2021/2022 ACTUAL	2022/2023 BUDGET	2022/2023 ESTIMATED	2023/2024 PROPOSED
108- CITY SECRETARY				
<u>4-CONTRACTS/OPER SERVICES</u>				
7-108.404 Cell Phones	670	600	504	504
7-108.408 Membership Dues	130	300	400	550
7-108.409 Subscriptions	0	300	300	300
7-108.411 Special Contracts	6,420	10,000	10,000	10,000
7-108.415 Attorney/Court/Legal	0	0	0	70,000
7-108.418 Records Management	0	2,000	500	2,000
7-108.419 Pers Performance Bond	421	350	350	350
7-108.422 Software	3,700	4,000	4,000	4,000
7-108.427 Consultant Fees	260	1,000	1,000	1,500
7-108.430 Travel/Training	3,704	5,000	5,000	6,500
CATEGORY TOTAL	15,305	23,550	22,054	95,704
<u>5-SPECIAL CHARGES EXPENSE</u>				
7-108.502 Advertising	1,121	1,250	1,250	1,250
CATEGORY TOTAL	1,121	1,250	1,250	1,250
DEPARTMENT TOTAL	123,187	186,150	182,899	264,407

ANNUAL BUDGET PERSONNEL REQUEST SUMMARY

FISCAL YEAR 2023-2024	DEPT: 108	ACTIVITY:	FUND: 100
	DIVISIONS: City Secretary		

** FROM THE CITY OF GONZALES' STRATEGIC PLAN; ENTER THE GOAL; MILESTONE; AND ACTION PLAN WITH DIALOGUE TO JUSTIFY YOUR REQUEST.

GOAL _____	All Goals
MILESTONE _____	All Milestones
ACTION PLAN _____	All Action Plans

PERSONNEL BY POSITION (Denote if Part-time)	2022-2023	Proposed	Planning Years				Total by Class
	# of Funded Employees	23-24	24-25	25-26	26-27	27-28	
DIRECTOR OF ADMINISTRATIVE SERVICES/CITY SECRETARY	1	1					1
ADMINISTRATIVE ASSISTANT	1	1					1
							0
							0
							0
							0
							0
							0
							0
							0
							0
							0
							0
							0
	2	2	0	0	0	0	2

CAPITAL OUTLAY REQUIREMENTS (AS RELATED TO PERSONNEL ADDITIONS OR CHANGES)

DESCRIPTION	2022-2023	23-24	24-25	25-26	26-27	27-28	TOTAL
Vehicle(s)							\$ -
Radio(s) or Cell Phone							\$ -
Uniforms							\$ -
Furniture							\$ -
Computer / Other Equip							\$ -
TOTAL NEEDED BY YEAR	-	-	-	-	-	-	\$ -

JUSTIFICATION

**ANNUAL BUDGET
BUDGETARY REQUEST JUSTIFICATION FORM**

Fund: 100
Department: 108 City Secretary
Line Item #: 411 Special Contracts

DESCRIPTION	REQUESTED
Contracted City Planner	\$ 10,000
TOTAL	\$ 10,000

JUSTIFICATION
 Contracted services for professional planning services as they relate to subdivision and zoning issues.

PURPOSE / OBJECTIVE OF THIS REQUEST:

CHANGES / IMPROVEMENTS FROM CURRENT OPERATIONS:

IS THIS REQUEST A ONE-TIME ___ OR ON-GOING EXPENDITURE X ? (CHECK WHICH APPLIES)

**ANNUAL BUDGET
BUDGETARY REQUEST JUSTIFICATION FORM**

Fund: 100
Department: 108 City Secretary
Line Item #: 415 Attorney/Court/Legal

DESCRIPTION	REQUESTED
Attorney/Court/Legal fees for the City of Gonzales	\$ 70,000
TOTAL	\$ 70,000

JUSTIFICATION
 The legal fees for the City of Gonzales are normally budgeted in non-departmental, but staff is moving it to the City Secretary department to be included in the administrative cost allocation transfer since legal fees should be prorated to all staff and line departments based on budget total cost (excluding cost of goods sold). This administrative cost allocation prorates total administrative costs in the City Council, City Manager, Finance, and City Secretary departments between the various funds including general fund, electric, water, wastewater, and solid waste.

PURPOSE / OBJECTIVE OF THIS REQUEST:

CHANGES / IMPROVEMENTS FROM CURRENT OPERATIONS:

IS THIS REQUEST A ONE-TIME ___ OR ON-GOING EXPENDITURE X? (CHECK WHICH APPLIES)

**ANNUAL BUDGET
BUDGETARY REQUEST JUSTIFICATION FORM**

Fund: 100
Department: 108 City Secretary
Line Item #: 427 Consultant Fees

DESCRIPTION	REQUESTED
Consultant fees for reviewing plats	\$ 1,500
TOTAL	\$ 1,500

JUSTIFICATION
 Consultant fees to review submitted plats for accuracy with the Subdivision Regulations.

PURPOSE / OBJECTIVE OF THIS REQUEST:

CHANGES / IMPROVEMENTS FROM CURRENT OPERATIONS:

IS THIS REQUEST A ONE-TIME ___ OR ON-GOING EXPENDITURE X? (CHECK WHICH APPLIES)

109

FINANCE

**CITY OF GONZALES
BUDGET
FY 2023-2024**

100 - GENERAL FUND DEPARTMENT EXPENSES	2021/2022 ACTUAL	2022/2023 BUDGET	2022/2023 ESTIMATED	2023/2024 PROPOSED
109- FINANCE DEPARTMENT				
<u>1-PERSONNEL EXPENSE</u>				
7-109.106 Salaries - Department Head	82,840	81,578	81,578	83,658
7-109.106 Salaries	91,536	92,956	92,956	97,116
7-109.109 Longevity Pay	1,345	1,525	1,525	1,700
7-109.110 F.I.C.A.	12,850	13,469	13,469	13,959
7-109.111 Unemployment	27	27	27	27
7-109.112 Retirement TMRS	18,380	17,395	17,395	22,134
7-109.113 Workers Compensation	298	393	393	401
7-109.114 Medical Insurance	20,949	25,694	22,097	25,191
7-109.116 Life Insurance	202	195	194	194
*** CATEGORY TOTAL ***	228,427	233,232	229,633	244,380
<u>2-SUPPLIES EXPENSE</u>				
7-109.201 Office Supplies	2,156	2,000	2,000	2,200
7-109.202 Postage	1,725	1,300	1,700	2,000
7-109.203 Copies/Printing	1,079	1,100	1,100	1,200
7-109.217 Miscellaneous	0	100	10	100
7-109.227 Break Refreshments	0	0	0	0
*** CATEGORY TOTAL ***	4,960	4,500	4,810	5,500
<u>3-MAINT./BLDG-EQUIP-STRUCTURES</u>				
7-109.304 Small Equipment/Furniture	0	1,300	250	1,600
***CATEGORY TOTAL ***	0	1,300	250	1,600
<u>4-CONTRACTS/OPER SERVICES</u>				
7-109.401 Telephone/Internet, Etc.	0	0	0	7,728
7-109.406 Audit	73,600	41,000	41,000	46,175
7-109.408 Membership Dues	1,759	1,800	1,800	1,800
7-109.411 Special Contracts	210	500	500	18,000
7-109.419 Pers Performance Bond	407	450	450	450
7-109.421 Computer Tech	0	0	0	184,000
7-109.422 Software	17,622	18,000	19,000	89,900
7-109.426 Tax Billing	0	50	1,142	50
7-109.430 Travel/Training	2,157	10,840	2,500	6,000
CATEGORY TOTAL	95,755	72,640	66,392	354,103
DEPARTMENT TOTAL	329,142	311,672	301,085	605,583

ANNUAL BUDGET PERSONNEL REQUEST SUMMARY

FISCAL YEAR 2023-2024	DEPT: 109 DIVISIONS: Finance	ACTIVITY:	FUND: 100
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** FROM THE CITY OF GONZALES' STRATEGIC PLAN; ENTER THE GOAL; MILESTONE; AND ACTION PLAN WITH DIALOGUE TO JUSTIFY YOUR REQUEST.

GOAL _____	All Goals
MILESTONE _____	All Milestones
ACTION PLAN _____	All Action Plans

PERSONNEL BY POSITION (Denote if Part-time)	2022-2023	Proposed	Planning Years				Total by Class
	# of Funded Employees	23-24	24-25	25-26	26-27	27-28	
DIRECTOR OF FINANCE	1	1					1
ACCOUNTANT I	1	1					1
ACCOUNTANT II	1	1					1
							0
							0
							0
							0
							0
							0
							0
							0
							0
							0
	3	3	0	0	0	0	3

CAPITAL OUTLAY REQUIREMENTS (AS RELATED TO PERSONNEL ADDITIONS OR CHANGES)

DESCRIPTION	2022-2023	23-24	24-25	25-26	26-27	27-28	TOTAL
Vehicle(s)							\$ -
Radio(s) or Cell Phone							\$ -
Uniforms							\$ -
Furniture							\$ -
Computer / Other Equip							\$ -
TOTAL NEEDED BY YEAR	-	-	-	-	-	-	\$ -

JUSTIFICATION

**ANNUAL BUDGET
BUDGETARY REQUEST JUSTIFICATION FORM**

Fund: 100
Department: 109 Finance
Line Item #: 304 Small Equipment/Furniture

DESCRIPTION	REQUESTED
New Laptop for Finance Director	\$ 1,600
TOTAL	\$ 1,600

JUSTIFICATION
 IT is recommending that the Finance Director replace her laptop with a new one due to aging out.

PURPOSE / OBJECTIVE OF THIS REQUEST:

CHANGES / IMPROVEMENTS FROM CURRENT OPERATIONS:

IS THIS REQUEST A ONE-TIME OR ON-GOING EXPENDITURE ? (CHECK WHICH APPLIES)

**ANNUAL BUDGET
BUDGETARY REQUEST JUSTIFICATION FORM**

Fund: 100
Department: 109 Finance
Line Item #: 401 Telephone/Internet, Etc.

DESCRIPTION	REQUESTED
Fiber Internet and PEG Video Service fees (\$644 per month)	\$ 7,728
TOTAL	\$ 7,728

JUSTIFICATION

PURPOSE / OBJECTIVE OF THIS REQUEST:

CHANGES / IMPROVEMENTS FROM CURRENT OPERATIONS:

IS THIS REQUEST A ONE-TIME ___ OR ON-GOING EXPENDITURE X ? (CHECK WHICH APPLIES)

**ANNUAL BUDGET
BUDGETARY REQUEST JUSTIFICATION FORM**

Fund: 100
Department: 109 Finance
Line Item #: 406 Audit

DESCRIPTION	REQUESTED
Regular Annual Audit	\$ 32,175
Single Audit on Grants	\$ 7,000
Single Audit on Grants	\$ 7,000
TOTAL	\$ 46,175

JUSTIFICATION

PURPOSE / OBJECTIVE OF THIS REQUEST:

CHANGES / IMPROVEMENTS FROM CURRENT OPERATIONS:

IS THIS REQUEST A ONE-TIME ___ OR ON-GOING EXPENDITURE X ? (CHECK WHICH APPLIES)

**ANNUAL BUDGET
BUDGETARY REQUEST JUSTIFICATION FORM**

Fund: 100
Department: 109 Finance
Line Item #: 411 Special Contracts

DESCRIPTION	REQUESTED
Phone System to replace the current Mitel Phone System that reached it ends of life.	\$ 18,000
TOTAL	\$ 18,000

JUSTIFICATION
 City Staff has been in conversations with our vendor that handles our phone system and they have advised us to upgrade our current phone system because it reached it end of life. The system itself is out of production and needs to be replaced. The current system that is in place has been completely discontinued as far as software and sales January 1, 2023.

PURPOSE / OBJECTIVE OF THIS REQUEST:

CHANGES / IMPROVEMENTS FROM CURRENT OPERATIONS:

IS THIS REQUEST A ONE-TIME OR ON-GOING EXPENDITURE ? (CHECK WHICH APPLIES)

**ANNUAL BUDGET
BUDGETARY REQUEST JUSTIFICATION FORM**

Fund: 100
Department: 109 Finance
Line Item #: 421 Computer Tech

DESCRIPTION	REQUESTED
IT fees for the City of Gonzales	\$ 184,000
TOTAL	\$ 184,000

JUSTIFICATION
 The IT fees for the City of Gonzales are normally budgeted in non-departmental, but staff is moving it to the Finance department to be included in the administrative cost allocation transfer since legal fees should be prorated to all staff and line departments based on budget total cost (excluding cost of goods sold). This administrative cost allocation prorates total administrative costs in the City Council, City Manager, Finance, and City Secretary departments between the various funds including general fund, electric, water, wastewater, and solid waste.

PURPOSE / OBJECTIVE OF THIS REQUEST:

CHANGES / IMPROVEMENTS FROM CURRENT OPERATIONS:

IS THIS REQUEST A ONE-TIME ___ OR ON-GOING EXPENDITURE X? (CHECK WHICH APPLIES)

**ANNUAL BUDGET
BUDGETARY REQUEST JUSTIFICATION FORM**

Fund: 100
Department: 109 Finance
Line Item #: 422 Software

DESCRIPTION	REQUESTED
One time fee to upgrade our Tyler Technology Incode version 9 to 10.	\$ 68,400
TOTAL	\$ 68,400

JUSTIFICATION
 The City has looked at upgrading our Tyler Technology Incode version 9 to version 10 for more than 7 years. Staff has been experiencing it freezing up and closing out in the middle of a process and then you have to start over. It is causing unnecessary time to be spent on starting over on processes. The new version also has different things available that are not in version 9. Staff would like to attend the Tyler Technology annual conference, but the classes they offer for version 9 are becoming very limited.

PURPOSE / OBJECTIVE OF THIS REQUEST:

CHANGES / IMPROVEMENTS FROM CURRENT OPERATIONS:

IS THIS REQUEST A ONE-TIME OR ON-GOING EXPENDITURE ? (CHECK WHICH APPLIES)

201
PARKS
DEPARTMENT

**CITY OF GONZALES
BUDGET
FY 2023-2024**

100 - GENERAL FUND DEPARTMENT EXPENSES	2021/2022 ACTUAL	2022/2023 BUDGET	2022/2023 ESTIMATED	2023/2024 PROPOSED
201- PARKS DEPT				
<u>1-PERSONNEL EXPENSE</u>				
7-201.106 Salaries - Department Head	75,051	74,112	74,112	76,192
7-201.106 Salaries	278,440	298,522	280,000	314,102
7-201.107 Salaries - Overtime	2,723	4,000	4,000	3,000
7-201.108 Part Time Salaries	2,640	10,000	4,000	0
7-201.109 Longevity Pay	4,145	4,665	4,030	4,535
7-201.110 F.I.C.A.	26,351	29,934	28,010	30,434
7-201.111 Unemployment	88	90	90	90
7-201.112 Retirement TMRS	37,705	37,672	35,780	48,257
7-201.113 Workers Compensation	5,748	7,663	7,171	7,677
7-201.114 Medical Insurance	58,258	77,085	66,289	75,569
7-201.116 Life Insurance	571	585	582	582
7-201.117 Other (Uniforms)	859	1,100	1,100	1,100
7-201.121 Employment Fees	461	500	500	500
*** CATEGORY TOTAL ***	493,040	545,928	505,663	562,038
<u>2-SUPPLIES EXPENSE</u>				
7-201.201 Office Supplies	570	400	600	600
7-201.202 Postage	2	25	25	25
7-201.203 Copies/Printing	310	200	100	350
7-201.205 Protective Clothing	0	0	0	0
7-201.206 Janitorial	0	0	0	0
7-201.208 Fuel	24,209	20,000	20,000	27,000
7-201.209 Tires/Batteries/Accessories	1,724	2,500	2,500	3,500
7-201.210 Minor Tools	1,023	2,000	2,000	1,000
7-201.211 Chemicals	0	0	60	0
7-201.217 Miscellaneous	741	500	1,000	500
7-201.220 Safety Equipment/Supplies	510	500	500	600
7-201.224 Insecticides & Herbicides	1,942	2,500	2,000	2,500
7-201.227 Break Refreshments	68	250	150	250
*** CATEGORY TOTAL ***	31,099	28,875	28,935	36,325

**CITY OF GONZALES
BUDGET
FY 2023-2024**

100 - GENERAL FUND DEPARTMENT EXPENSES	2021/2022 ACTUAL	2022/2023 BUDGET	2022/2023 ESTIMATED	2023/2024 PROPOSED
201- PARKS DEPT				
<u>3-MAINT./BLDG-EQUIP-STRUCTURES</u>				
7-201.301 Maintenance to Building	0	0	0	0
7-201.304 Small Equipment/Furniture	0	921	935	1,050
7-201.308 Maint. to Pumps and Motors	502	4,000	4,000	4,000
7-201.309 Maintenance to Grounds	24,298	23,000	23,000	26,000
7-201.310 Maintenance to Park Equipment	500	3,000	3,000	4,000
7-201.315 Maintenance to Vehicles	1,627	4,000	3,000	4,000
7-201.316 Maintenance to Equipment	18,028	15,500	22,700	25,000
7-201.333 Maintenance to RV Facility	0	0	0	2,500
7-201.334 Maint. to Stock Show Arena	0	0	0	0
***CATEGORY TOTAL ***	44,955	50,421	56,635	66,550
<u>4-CONTRACTS/OPER SERVICES</u>				
7-201.401 Telephone/Internet, Etc.	790	1,100	1,100	1,100
7-201.402 Utilities	65,532	65,000	66,000	67,000
7-201.404 Cell Phones	1,639	1,400	1,512	1,512
7-201.408 Membership Dues	0	600	100	600
7-201.411 Special Contracts	280	0	0	0
7-201.413 Vehicle/Equipment Lease	1,638	1,700	1,650	1,700
7-201.415 Attorney/Court/Legal	0	0	0	0
7-201.417 Liab/Comp/Fire Insurance	0	0	0	0
7-201.419 Personal Performance Bond	29	30	30	30
7-201.421 Computer Tech	0	0	0	0
7-201.422 Software	0	0	0	383
7-201.430 Travel/Training	239	2,500	1,000	2,000
***CATEGORY TOTAL ***	70,147	72,330	71,392	74,325
<u>5-SPECIAL CHARGES EXPENSE</u>				
7-201.502 Advertising	0	0	0	0
7-201.515 Refunds	0	0	0	0
***CATEGORY TOTAL ***	0	0	0	0

**CITY OF GONZALES
BUDGET
FY 2023-2024**

100 - GENERAL FUND DEPARTMENT EXPENSES	2021/2022 ACTUAL	2022/2023 BUDGET	2022/2023 ESTIMATED	2023/2024 PROPOSED
201- PARKS DEPT				
<u>6-CAPITAL OUTLAY EXPENSE</u>				
7-201.603 Structures	0	0	0	0
7-201.608 Vehicles/Equipment	0	9,209	9,209	0
7-201.632 Market Square	0	0	0	0
7-201.640 Capital Improvements	0	23,529	23,715	0
7-201.650 Capital Replacement	0	0	0	0
CATEGORY TOTAL	0	32,738	32,924	0
<u>8-COST OF GOODS SOLD</u>				
7-201.801 Cost of Goods Sold	0	0	0	0
7-201.802 Other Cost of Goods Sold	0	0	0	0
CATEGORY TOTAL	0	0	0	0
DEPARTMENT TOTAL	639,241	730,292	695,549	739,238

ANNUAL BUDGET PERSONNEL REQUEST SUMMARY

FISCAL YEAR 2023-2024	DEPT: 201	ACTIVITY:	FUND: 100
	DIVISIONS: Parks		

** FROM THE CITY OF GONZALES' STRATEGIC PLAN; ENTER THE GOAL; MILESTONE; AND ACTION PLAN WITH DIALOGUE TO JUSTIFY YOUR REQUEST.

GOAL _____	All Goals
MILESTONE _____	All Milestones
ACTION PLAN _____	All Action Plans

PERSONNEL BY POSITION (Denote if Part-time)	2022-2023	Proposed	Planning Years				Total by Class
	# of Funded Employees	23-24	24-25	25-26	26-27	27-28	
PARKS AND RECREATION DIRECTOR	1	1					1
ADMINISTRATIVE ASSISTANT	1	1					1
CREW LEADER	1	1					1
EQUIPMENT OPERATOR I	6	6					6
EQUIPMENT OPERATOR I (SEASONAL)	1	0					0
							0
							0
							0
							0
							0
							0
							0
	10	9	0	0	0	0	9

CAPITAL OUTLAY REQUIREMENTS (AS RELATED TO PERSONNEL ADDITIONS OR CHANGES)

DESCRIPTION	2022-2023	23-24	24-25	25-26	26-27	27-28	TOTAL
Vehicle(s)							\$ -
Radio(s) or Cell Phone							\$ -
Uniforms							\$ -
Furniture							\$ -
Computer / Other Equip							\$ -
TOTAL NEEDED BY YEAR	-	-	-	-	-	-	\$ -

JUSTIFICATION

**ANNUAL BUDGET
BUDGETARY REQUEST JUSTIFICATION FORM**

Fund: 100
Department: 201 Parks
Line Item #: 304 Small Furniture/Equipment

DESCRIPTION	REQUESTED
Purchase of a receipt printer	\$ 1,050
TOTAL	\$ 1,050

JUSTIFICATION
 Purchase of a receipt printer

PURPOSE / OBJECTIVE OF THIS REQUEST:

CHANGES / IMPROVEMENTS FROM CURRENT OPERATIONS:

IS THIS REQUEST A ONE-TIME OR ON-GOING EXPENDITURE ? (CHECK WHICH APPLIES)

202
SWIMMING
POOL

**CITY OF GONZALES
BUDGET
FY 2023-2024**

100 - GENERAL FUND DEPARTMENT EXPENSES	2021/2022 ACTUAL	2022/2023 BUDGET	2022/2023 ESTIMATED	2023/2024 PROPOSED
 202- SWIMMING POOL				
 <u>1-PERSONNEL EXPENSE</u>				
7-202.108 Part Time Salaries	15,100	15,500	16,000	21,200
7-202.110 F.I.C.A.	1,155	1,186	1,224	1,622
7-202.111 Unemployment	15	36	36	36
7-202.113 Workers Compensation	229	303	304	415
7-202.117 Uniforms	112	500	500	500
7-202.121 Employment Fees	550	500	550	600
***CATEGORY TOTAL ***	17,161	18,025	18,614	24,373
 <u>2-SUPPLIES EXPENSE</u>				
7-202.201 Office Supplies	0	0	0	0
7-202.202 Postage	0	0	0	0
7-202.205 Protective Clothing	0	0	0	0
7-202.206 Janitorial	0	0	0	0
7-202.210 Minor Tools	0	0	0	0
7-202.211 Chemicals	2,572	1,500	2,000	2,500
7-202.217 Miscellaneous	704	200	200	200
7-202.220 Safety Equipment/Supplies	500	500	500	500
*** CATEGORY TOTAL ***	3,776	2,200	2,700	3,200
 <u>3-MAINT./BLDG-EQUIP-STRUCTURES</u>				
7-202.301 Maintenance to Building	0	0	0	0
7-202.308 Maintenance to Pumps & Motors	73	1,000	500	1,000
7-202.316 Maintenance to Equipment	335	500	500	500
7-202.329 Maintenance to Pool	1,101	2,000	3,100	3,100
***CATEGORY TOTAL ***	1,509	3,500	4,100	4,600

**CITY OF GONZALES
BUDGET
FY 2023-2024**

100 - GENERAL FUND DEPARTMENT EXPENSES	2021/2022 ACTUAL	2022/2023 BUDGET	2022/2023 ESTIMATED	2023/2024 PROPOSED
202- SWIMMING POOL				
<u>4-CONTRACTS/OPER SERVICES</u>				
7-202.401 Telephone/Internet, Etc.	0	0	0	0
7-202.402 Utilities	1,602	1,800	1,700	1,800
7-202.411 Special Contracts	0	0	0	0
7-202.417 Liab/Comp/Fire Insurance	0	0	0	0
7-202.430 Travel/Training	800	1,600	400	1,600
CATEGORY TOTAL	2,402	3,400	2,100	3,400
<u>5-SPECIAL CHARGES EXPENSE</u>				
7-202.502 Advertising	0	0	0	0
7-202.511 Cash Short/Over	0	0	0	0
CATEGORY TOTAL	0	0	0	0
<u>6-CAPITAL OUTLAY EXPENSE</u>				
7-202.608 Vehicles/Equipment	0	0	0	0
7-202.640 Capital Improvements	0	0	0	0
CATEGORY TOTAL	0	0	0	0
<u>8-COST OF GOODS SOLD</u>				
7-202.801 Cost of Concession Goods Sold	691	1,300	700	1,000
7-202.802 Other Cost of Goods Sold	0	0	0	0
CATEGORY TOTAL	691	1,300	700	1,000
DEPARTMENT TOTAL	25,539	28,425	28,214	36,573

ANNUAL BUDGET PERSONNEL REQUEST SUMMARY

FISCAL YEAR 2023-2024	DEPT: 202	ACTIVITY:	FUND: 100
	DIVISIONS: Swimming Pool		

** FROM THE CITY OF GONZALES' STRATEGIC PLAN; ENTER THE GOAL; MILESTONE; AND ACTION PLAN WITH DIALOGUE TO JUSTIFY YOUR REQUEST.

GOAL _____	All Goals
MILESTONE _____	All Milestones
ACTION PLAN _____	All Action Plans

PERSONNEL BY POSITION (Denote if Part-time)	2022-2023	Proposed	Planning Years				Total by Class
	# of Funded Employees	23-24	24-25	25-26	26-27	27-28	
POOL MANAGER	1	1					1
LIFEGUARDS AS NEEDED							0
POOL CASHIERS AS NEEDED (ALL SEASONAL)							0
							0
							0
							0
							0
							0
							0
	1	1	0	0	0	0	1

**CAPITAL OUTLAY REQUIREMENTS
(AS RELATED TO PERSONNEL ADDITIONS OR CHANGES)**

DESCRIPTION	2022-2023	23-24	24-25	25-26	26-27	27-28	TOTAL
Vehicle(s)							\$ -
Radio(s) or Cell Phone							\$ -
Uniforms							\$ -
Furniture							\$ -
Computer / Other Equip							\$ -
TOTAL NEEDED BY YEAR	-	-	-	-	-	-	\$ -

JUSTIFICATION

204 RECREATION

**CITY OF GONZALES
BUDGET
FY 2023-2024**

100 - GENERAL FUND DEPARTMENT EXPENSES	2021/2022 ACTUAL	2022/2023 BUDGET	2022/2023 ESTIMATED	2023/2024 PROPOSED
204- RECREATION DEPARTMENT				
<u>1-PERSONNEL EXPENSE</u>				
7-204.108 Part Time Salaries	0	13,500	13,500	16,200
7-204.110 F.I.C.A.	0	1,033	1,033	1,239
7-204.111 Unemployment	0	198	198	198
7-204.113 Workers Compensation	0	263	263	313
7-204.117 Uniforms	0	220	220	220
7-204.121 Employment Fees	0	800	800	800
***CATEGORY TOTAL ***	0	16,014	16,014	18,970
<u>2-SUPPLIES EXPENSE</u>				
7-204.202 Postage	0	0	0	0
7-204.217 Miscellaneous	0	2,000	2,000	2,000
7-204.227 Break Refreshments	0	300	300	300
*** CATEGORY TOTAL ***	0	2,300	2,300	2,300
<u>3-MAINT./BLDG-EQUIP-STRUCTURES</u>				
7-204.310 Maintenance to Park Equipment	0	0	0	0
***CATEGORY TOTAL ***	0	0	0	0
<u>4-CONTRACTS/OPER SERVICES</u>				
7-204.401 Telephone/Internet, Etc.	0	0	0	0
CATEGORY TOTAL	0	0	0	0
DEPARTMENT TOTAL	0	18,314	18,314	21,270

ANNUAL BUDGET PERSONNEL REQUEST SUMMARY

FISCAL YEAR 2023-2024	DEPT: 204 DIVISIONS: Recreation	ACTIVITY:	FUND: 100
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** FROM THE CITY OF GONZALES' STRATEGIC PLAN; ENTER THE GOAL; MILESTONE; AND ACTION PLAN WITH DIALOGUE TO JUSTIFY YOUR REQUEST.

GOAL _____	All Goals
MILESTONE _____	All Milestones
ACTION PLAN _____	All Action Plans

PERSONNEL BY POSITION (Denote if Part-time)	2022-2023	Proposed	Planning Years				Total by Class
	# of Funded Employees	23-24	24-25	25-26	26-27	27-28	
CAMP SUPERVISOR	1	1					1
CAMP INSTRUCTORS AS NEEDED (ALL SEASONAL)							0
							0
							0
							0
							0
							0
							0
							0
							0
							0
							0
							0
							0
							0
							0
							0
							0
	1	1	0	0	0	0	1

CAPITAL OUTLAY REQUIREMENTS (AS RELATED TO PERSONNEL ADDITIONS OR CHANGES)

DESCRIPTION	2022-2023	23-24	24-25	25-26	26-27	27-28	TOTAL
Vehicle(s)							\$ -
Radio(s) or Cell Phone							\$ -
Uniforms							\$ -
Furniture							\$ -
Computer / Other Equip							\$ -
TOTAL NEEDED BY YEAR	-	-	-	-	-	-	\$ -

JUSTIFICATION

206 GOLF

**CITY OF GONZALES
BUDGET
FY 2023-2024**

100 - GENERAL FUND DEPARTMENT EXPENSES	2021/2022 ACTUAL	2022/2023 BUDGET	2022/2023 ESTIMATED	2023/2024 PROPOSED
206-INDEPENDENCE GOLF DEPARTMENT				
<u>1-PERSONNEL EXPENSE</u>				
7-206.106 Salaries - Department Head	55,120	56,680	52,520	54,600
7-206.106 Salaries	31,200	32,760	32,760	34,840
7-206.107 Salaries - Overtime	7,292	6,000	6,000	6,500
7-206.108 Part Time Salaries	48,785	50,000	50,000	57,000
7-206.109 Longevity Pay	425	545	545	185
7-206.110 F.I.C.A.	10,932	11,168	10,850	11,714
7-206.111 Unemployment	294	72	72	81
7-206.112 Retirement TMRS	10,209	8,891	9,072	11,660
7-206.113 Workers Compensation	2,404	3,200	3,200	3,308
7-206.114 Medical Insurance	6,983	17,130	14,731	16,793
7-206.116 Life Insurance	134	130	130	130
7-206.117 Other (Uniforms)	0	200	200	200
7-206.121 Employment Fees	266	200	200	200
***CATEGORY TOTAL ***	174,044	186,976	180,280	197,211
<u>2-SUPPLIES EXPENSE</u>				
7-206.201 Office Supplies	262	350	350	400
7-206.202 Postage	113	150	150	150
7-206.203 Copies/Printing	0	0	0	0
7-206.205 Protective Clothing	0	0	0	0
7-206.206 Janitorial	0	0	0	0
7-206.208 Fuel	8,633	7,000	7,000	9,500
7-206.209 Tires/Batteries/Accessories	2,351	2,000	2,000	2,000
7-206.210 Minor Tools	462	1,000	1,000	750
7-206.217 Miscellaneous	581	500	500	500
7-206.220 Safety Equipment/Supplies	0	300	300	300
7-206.224 Insecticides & Herbicides	20,975	18,000	18,000	23,000
7-206.227 Break Refreshments	0	100	100	100
*** CATEGORY TOTAL ***	33,377	29,400	29,400	36,700

**CITY OF GONZALES
BUDGET
FY 2023-2024**

100 - GENERAL FUND DEPARTMENT EXPENSES	2021/2022 ACTUAL	2022/2023 BUDGET	2022/2023 ESTIMATED	2023/2024 PROPOSED
206-INDEPENDENCE GOLF DEPARTMENT				
<u>3-MAINT. BLDG-EQUIP-STRUCTURES</u>				
7-206.301 Maintenance to Building	18	0	0	0
7-206.302 Maintenance to Heat/AC	0	0	0	0
7-206.304 Small Equipment/Furniture	0	0	0	3,179
7-206.305 Maint. to Machine/Tools/Instr.	0	0	0	0
7-206.306 Maintenance to Water Lines	0	0	0	0
7-206.308 Maintenance to Pumps/Motors	1,874	2,000	2,000	2,000
7-206.309 Maintenance to Grounds	9,257	10,000	10,000	10,000
7-206.315 Maintenance to Vehicles	14	1,000	1,000	1,000
7-206.316 Maintenance to Equipment	7,106	12,000	12,000	10,000
7-206.333 Maintenance to RV Facilities	0	2,500	750	0
***CATEGORY TOTAL ***	18,269	27,500	25,750	26,179
<u>4-CONTRACTS/OPER SERVICES</u>				
7-206.401 Telephone/Internet, Etc.	2,153	2,800	2,800	3,000
7-206.402 Utilities	6,258	8,000	8,000	8,000
7-206.404 Cell Phones	0	0	0	0
7-206.405 Internet Access	845	950	950	0
7-206.408 Membership Dues	0	500	500	500
7-206.409 Subscriptions	1,329	1,500	1,500	1,500
7-206.411 Special Contracts	0	0	0	0
7-206.413 Vehicle/Equipment Lease	15,460	19,026	19,026	22,046
7-206.417 Liab/Comp/Fire Insurance	0	0	0	0
7-206.419 Personal Performance Bond	201	202	202	202
7-206.421 Computer Tech	0	0	0	0
7-206.422 Software	0	0	0	383
7-206.430 Travel/Training	140	750	750	1,500
***CATEGORY TOTAL ***	26,386	33,728	33,728	37,131
<u>5-SPECIAL CHARGES EXPENSE</u>				
7-206.502 Advertising	0	0	0	0
7-206.503 Bad Debts	0	0	0	0
7-206.513 Credit Card Fees	0	0	0	0
***CATEGORY TOTAL ***	0	0	0	0

**CITY OF GONZALES
BUDGET
FY 2023-2024**

100 - GENERAL FUND DEPARTMENT EXPENSES	2021/2022 ACTUAL	2022/2023 BUDGET	2022/2023 ESTIMATED	2023/2024 PROPOSED
206-INDEPENDENCE GOLF DEPARTMENT				
<u>6-CAPITAL OUTLAY EXPENSE</u>				
7-206.608 Vehicles/Equipment	32,213	0	0	0
7-206.617 Golf Course Equipment	0	0	0	0
7-206.640 Capital Improvements	0	0	0	0
CATEGORY TOTAL	32,213	0	0	0
<u>7-COMMUNITY/BUSINESS DEV</u>				
7-206.701 Vehicle/Equip - Principal Pymt.	3,531	6,040	6,040	6,306
7-206.702 Vehicle/Equip - Interest Pymt.	607	1,055	1,055	789
CATEGORY TOTAL	4,138	7,095	7,095	7,095
<u>8-COST OF GOODS SOLD</u>				
7-206.801 Cost of Concession Goods Sold	5,402	4,500	4,500	4,500
7-206.802 Other Cost of Goods Sold	9,255	12,000	12,000	13,500
CATEGORY TOTAL	14,657	16,500	16,500	18,000
DEPARTMENT TOTAL	303,084	301,199	292,753	322,316

ANNUAL BUDGET PERSONNEL REQUEST SUMMARY

FISCAL YEAR 2023-2024	DEPT:	206	ACTIVITY:	FUND:	100
	DIVISIONS:	Golf			

** FROM THE CITY OF GONZALES' STRATEGIC PLAN; ENTER THE GOAL; MILESTONE; AND ACTION PLAN WITH DIALOGUE TO JUSTIFY YOUR REQUEST.

GOAL _____	All Goals
MILESTONE _____	All Milestones
ACTION PLAN _____	All Action Plans

PERSONNEL BY POSITION (Denote if Part-time)	2022-2023	Proposed	Planning Years				Total by Class
	# of Funded Employees	23-24	24-25	25-26	26-27	27-28	
GOLF COURSE SUPERINTENDENT	1	1					1
GROUNDS KEEPER	1	1					1
CASHIER (PART-TIME AS NEEDED)							0
							0
							0
							0
							0
							0
							0
							0
							0
							0
							0
							0
							0
							0
							0
							0
							0
	2	2	0	0	0	0	2

CAPITAL OUTLAY REQUIREMENTS (AS RELATED TO PERSONNEL ADDITIONS OR CHANGES)

DESCRIPTION	2022-2023	23-24	24-25	25-26	26-27	27-28	TOTAL
Vehicle(s)							\$ -
Radio(s) or Cell Phone							\$ -
Uniforms							\$ -
Furniture							\$ -
Computer / Other Equip							\$ -
TOTAL NEEDED BY YEAR	-	-	-	-	-	-	\$ -

JUSTIFICATION

**ANNUAL BUDGET
BUDGETARY REQUEST JUSTIFICATION FORM**

Fund: 100
Department: 206 Golf Course
Line Item #: 304 Small Equipment/Furniture

DESCRIPTION	REQUESTED
Purchase of a computer	\$ 1,600
Receipt Printer	\$ 1,050
Credit Card Device	\$ 529
TOTAL	\$ 3,179

JUSTIFICATION

PURPOSE / OBJECTIVE OF THIS REQUEST:

CHANGES / IMPROVEMENTS FROM CURRENT OPERATIONS:

IS THIS REQUEST A ONE-TIME OR ON-GOING EXPENDITURE ? (CHECK WHICH APPLIES)

**ANNUAL BUDGET
BUDGETARY REQUEST JUSTIFICATION FORM**

Fund: 100
Department: 206 Golf Course
Line Item #: 413 Vehicle/Equipment Lease

DESCRIPTION	REQUESTED
Rental fee for 10 of the 2017 Yamaha "QuieTech EFI Gas Car (October-January)	\$ 2,190
Rental fee for 10 of the 2024 Yamaha "QuieTech EFI Gas Car (Renewed in February)	\$ 6,000
Rental fee for 5 of the 2021 Yamaha "QuieTech EFI Gas Car	\$ 3,396
Rental fee for the 10 2022 Yamaha "QuieTech EFI Gas Car	\$ 6,960
Personal property tax on 25 leased golf cars	\$ 3,500
TOTAL	\$ 22,046

JUSTIFICATION

PURPOSE / OBJECTIVE OF THIS REQUEST:

CHANGES / IMPROVEMENTS FROM CURRENT OPERATIONS:

IS THIS REQUEST A ONE-TIME ___ OR ON-GOING EXPENDITURE X ? (CHECK WHICH APPLIES)

**ANNUAL BUDGET
BUDGETARY REQUEST JUSTIFICATION FORM**

Fund: 100
Department: 206 Golf Course
Line Item #: 701 Vehicle/Equip- Principal Pymt.; 702 Vehicle/Equip - Interest Pymt.

DESCRIPTION	REQUESTED
Payments for the Deere Greens Mower	
Principal	\$ 6,306
Interest	\$ 789
TOTAL	\$ 7,095

JUSTIFICATION

PURPOSE / OBJECTIVE OF THIS REQUEST:

CHANGES / IMPROVEMENTS FROM CURRENT OPERATIONS:

IS THIS REQUEST A ONE-TIME ___ OR ON-GOING EXPENDITURE X? (CHECK WHICH APPLIES)

**301
FIRE
DEPARTMENT**

**CITY OF GONZALES
BUDGET
FY 2023-2024**

100 - GENERAL FUND DEPARTMENT EXPENSES	2021/2022 ACTUAL	2022/2023 BUDGET	2022/2023 ESTIMATED	2023/2024 PROPOSED
301-FIRE DEPARTMENT				
<u>1-PERSONNEL EXPENSE</u>				
7-301.106 Salaries - Department Head	82,000	83,560	83,560	85,640
7-301.106 Salaries	606,377	650,220	650,220	680,601
7-301.107 Salaries - Overtime	55,459	105,188	75,000	65,000
7-301.108 Part - Time Salaries	6,558	20,000	45,000	30,000
7-301.109 Longevity Pay	2,455	2,990	2,990	3,565
7-301.110 F.I.C.A.	55,195	65,940	65,543	66,158
7-301.111 Unemployment	271	153	153	153
7-301.112 Retirement TMRS	77,480	74,930	80,203	101,262
7-301.113 Workers Compensation	18,986	25,748	25,748	30,081
7-301.114 Medical Insurance	89,948	119,910	103,116	117,552
7-301.116 Life Insurance	861	910	904	904
7-301.117 Other (Uniforms)	8,346	12,000	12,000	12,000
7-301.120 Volunteer Relief & Retirement	7,344	9,000	16,200	10,800
7-301.121 Employment Fees	2,814	2,800	2,800	2,900
***CATEGORY TOTAL ***	1,014,094	1,173,349	1,163,437	1,206,616
<u>2-SUPPLIES EXPENSE</u>				
7-301.201 Office Supplies	1,931	800	800	800
7-301.202 Postage	55	100	100	100
7-301.203 Copies/Printing	0	0	0	0
7-301.205 Protective Clothing	19,237	40,000	40,000	30,000
7-301.206 Janitorial	0	0	0	0
7-301.207 Medical	262	500	500	500
7-301.208 Fuel	21,095	15,000	16,000	17,000
7-301.209 Tires/Batteries/Accessories	992	4,000	5,000	4,000
7-301.210 Minor Tools	2,106	4,000	3,000	4,000
7-301.211 Chemicals	20,880	18,000	18,000	18,000
7-301.217 Miscellaneous	174	200	202	200
7-301.227 Break Refreshments/Rehab	1,134	600	600	600
7-301.236 Fire Hose Purchases	0	7,500	7,500	7,500
7-301.237 HAZ-MAT Supplies	180	500	500	500
*** CATEGORY TOTAL ***	68,046	91,200	92,202	83,200

**CITY OF GONZALES
BUDGET
FY 2023-2024**

100 - GENERAL FUND DEPARTMENT EXPENSES	2021/2022 ACTUAL	2022/2023 BUDGET	2022/2023 ESTIMATED	2023/2024 PROPOSED
301-FIRE DEPARTMENT				
<u>3-MAINT./BLDG-EQUIP-STRUCTURES</u>				
7-301.301 Maintenance to Building	0	0	0	0
7-301.302 Maintenance to Heat/AC	53	0	0	0
7-301.303 Maint. to Radio Equipment	4,526	5,000	5,000	6,120
7-301.304 Small Equipment/Furniture	11,263	3,199	3,500	0
7-301.308 Maintenance to Pumps & Motors	0	0	0	0
7-301.315 Maintenance to Vehicles	67,233	45,000	55,000	50,000
7-301.316 Maintenance to Equipment	12,783	17,500	17,500	17,500
***CATEGORY TOTAL ***	95,858	70,699	81,000	73,620
<u>4-CONTRACTS/OPER SERVICES</u>				
7-301.401 Telephone/Internet, Etc.	6,676	6,800	6,800	6,800
7-301.402 Utilities	8,424	9,100	9,100	9,100
7-301.403 Natural Gas	1,540	1,200	1,550	1,600
7-301.404 Cell Phones	2,623	2,640	2,640	6,000
7-301.408 Membership Dues	1,900	1,900	1,950	1,950
7-301.409 Subscriptions	0	1,600	0	0
7-301.411 Special Contracts	13,300	0	0	0
7-301.413 Vehicle/Equipment Lease	0	0	0	0
7-301.416 Uniform Cleaning	0	0	0	0
7-301.417 Liab/Comp/Fire Insurance	0	0	0	0
7-301.421 Computer Tech	0	0	0	0
7-301.422 Computer Software	3,576	3,600	3,600	3,600
7-301.430 Travel/Training	7,485	9,000	12,000	13,000
CATEGORY TOTAL	45,524	35,840	37,640	42,050
<u>6-CAPITAL OUTLAY EXPENSE</u>				
7-301.603 Structures	0	0	0	0
7-301.604 SCBA Purchase	0	40,000	40,000	0
7-301.608 Vehicles/Equipment	600	0	0	0
7-301.609 Radio Equipment	85,949	27,000	36,000	0
7-301.640 Capital Improvement	30,526	0	0	0
7-301.650 Capital Replacement	0	0	0	0
CATEGORY TOTAL	117,075	67,000	76,000	0

**CITY OF GONZALES
BUDGET
FY 2023-2024**

100 - GENERAL FUND DEPARTMENT EXPENSES	2021/2022 ACTUAL	2022/2023 BUDGET	2022/2023 ESTIMATED	2023/2024 PROPOSED
301-FIRE DEPARTMENT				
<u>7-COMMUNITY/BUSINESS DEV</u>				
7-301.701 Vehicle/Equip - Principal Pymt.	108,083	138,000	0	90,200
7-301.702 Vehicle/Equip - Interest Pymt.	2,963	3,462	0	42,004
CATEGORY TOTAL	111,046	141,462	0	132,204
DEPARTMENT TOTAL	1,451,643	1,579,550	1,450,279	1,537,690

ANNUAL BUDGET PERSONNEL REQUEST SUMMARY

FISCAL YEAR 2023-2024	DEPT: 301	ACTIVITY:	FUND: 100
	DIVISIONS: Fire		

** FROM THE CITY OF GONZALES' STRATEGIC PLAN; ENTER THE GOAL; MILESTONE; AND ACTION PLAN WITH DIALOGUE TO JUSTIFY YOUR REQUEST.

GOAL	All Goals
MILESTONE	All Milestones
ACTION PLAN	All Action Plans

PERSONNEL BY POSITION (Denote if Part-time)	2022-2023	Proposed	Planning Years				Total by Class
	# of Funded Employees	23-24	24-25	25-26	26-27	27-28	
FIRE CHIEF	1	1					1
BATTALION CHIEF	1	1					1
CAPTAIN	3	3					3
LIEUTENANT	3	3					3
FIREFIGHTER	6	6					6
FIREFIGHTER (PART-TIME AS NEEDED)							0
FIREFIGHTER TRAINEE							0
							0
							0
							0
							0
							0
	14	14	0	0	0	0	14

CAPITAL OUTLAY REQUIREMENTS (AS RELATED TO PERSONNEL ADDITIONS OR CHANGES)

DESCRIPTION	2022-2023	23-24	24-25	25-26	26-27	27-28	TOTAL
Vehicle(s)							\$ -
Radio(s) or Cell Phone							\$ -
Uniforms							\$ -
Furniture							\$ -
Computer / Other Equip							\$ -
TOTAL NEEDED BY YEAR	-	-	-	-	-	-	\$ -

JUSTIFICATION

**ANNUAL BUDGET
BUDGETARY REQUEST JUSTIFICATION FORM**

Fund: 100
Department: 301 Fire
Line Item #: 316 Maintenance to Equipment

DESCRIPTION	REQUESTED
SCBA Flow Testing	\$ 1,500
Annual Fit Testing	\$ 630
Quarterly Air Samples and Annual SCBA Fill Station Compressor Service	\$ 1,770
Apparatus Pump Testing	\$ 2,100
Ladder Testing	\$ 800
Hose Testing	\$ 2,400
Turnout Gear Cleaning/Inspection/Repair	\$ 2,800
Regular Maintenance to Equipment for anything else not listed	\$ 5,500
TOTAL	\$ 17,500

JUSTIFICATION

Listed is the annual required maintenance of equipment for the Fire Department.

PURPOSE / OBJECTIVE OF THIS REQUEST:

CHANGES / IMPROVEMENTS FROM CURRENT OPERATIONS:

IS THIS REQUEST A ONE-TIME OR ON-GOING EXPENDITURE ? (CHECK WHICH APPLIES)

**ANNUAL BUDGET
BUDGETARY REQUEST JUSTIFICATION FORM**

Fund: 100
Department: 301 Fire
Line Item #: 701 Vehicle/Equip -Principal Pymt; 702 - Vehicle/Equip Interest Pymt.

DESCRIPTION	REQUESTED
Annual payment for a Fire Engine (Payment 1 of 7)	
Principal	\$ 90,200
Interest	\$ 42,004
TOTAL	\$ 132,204

JUSTIFICATION
 Purchase of a new engine to replace our 2008 fire engine. From 2016-2022, we have spent \$97,025.55 on maintenance to this engine.

PURPOSE / OBJECTIVE OF THIS REQUEST:
 The purpose is to replace Engine 37 is due to increased maintenance cost and liability. E37 pretty much takes up the majority of our maintenance to vehicles line item. This truck goes to the shop several times a year, leaving us short on fire engines. This truck has also recently caught fire twice and had to be towed to San Antonio for repairs.

CHANGES / IMPROVEMENTS FROM CURRENT OPERATIONS:
 Provide a safer and more dependable fire engine for personnel and the citizens.

IS THIS REQUEST A ONE-TIME ___ OR ON-GOING EXPENDITURE X? (CHECK WHICH APPLIES)

501
POLICE
DEPARTMENT

**CITY OF GONZALES
BUDGET
FY 2023-2024**

100 - GENERAL FUND DEPARTMENT EXPENSES	2021/2022 ACTUAL	2022/2023 BUDGET	2022/2023 ESTIMATED	2023/2024 PROPOSED
501-POLICE DEPARTMENT				
<u>1-PERSONNEL EXPENSE</u>				
7-501.106 Salaries - Department Head	106,655	104,388	102,000	104,080
7-501.106 Salaries	1,500,994	1,612,737	1,600,000	1,560,920
7-501.107 Salaries - Overtime	118,062	165,000	165,000	115,000
7-501.108 Part-Time Salaries	0	8,080	0	0
7-501.109 Longevity Pay	10,420	11,690	11,690	12,705
7-501.110 F.I.C.A.	127,911	141,670	143,720	137,142
7-501.111 Unemployment	243	252	252	261
7-501.112 Retirement TMRS	182,407	182,169	185,615	217,455
7-501.113 Workers Compensation	32,921	44,182	45,377	51,215
7-501.114 Medical Insurance	176,863	231,255	165,000	218,310
7-501.116 Life Insurance	1,775	1,755	1,755	1,679
7-501.121 Employment Fees	2,278	2,200	2,200	2,300
***CATEGORY TOTAL ***	2,260,529	2,505,378	2,422,608	2,421,067
<u>2-SUPPLIES EXPENSE</u>				
7-501.201 Office Supplies	4,710	5,500	3,000	5,500
7-501.202 Postage	126	1,100	500	1,100
7-501.203 Copies/Printing	0	1,600	300	1,600
7-501.205 Protective Clothing	5,158	7,000	7,000	7,000
7-501.208 Fuel	63,585	43,500	55,000	55,000
7-501.209 Tires/Batteries/Accessories	10,567	6,500	6,000	6,500
7-501.210 Minor Tools	717	250	500	250
7-501.217 Miscellaneous	536	200	600	200
7-501.220 Safety Equipment/Supplies	403	950	950	950
7-501.221 Gun Supplies	3,724	4,500	4,500	4,500
7-501.222 Investigation Supplies	1,804	2,000	2,000	2,000
7-501.223 Uniform Purchases	10,392	11,000	11,000	11,000
7-501.227 Break Refreshments	563	600	600	600
7-501.228 Publications-Law Books	0	600	0	600
7-501.230 Neighborhood Watch & P/R	0	500	0	1,000
7-501.233 K9 Supplies	0	500	0	0
*** CATEGORY TOTAL ***	102,285	86,300	91,950	97,800

**CITY OF GONZALES
BUDGET
FY 2023-2024**

100 - GENERAL FUND DEPARTMENT EXPENSES	2021/2022 ACTUAL	2022/2023 BUDGET	2022/2023 ESTIMATED	2023/2024 PROPOSED
501-POLICE DEPARTMENT				
<u>3-MAINT./BLDG-EQUIP-STRUCTURES</u>				
7-501.301 Maintenance to Building	0	0	0	0
7-501.302 Maintenance to Heat/AC	0	0	0	0
7-501.303 Maintenance to Radio Equipment	2,378	9,000	15,000	13,752
7-501.304 Small Equipment/Furniture	5,419	17,239	17,239	1,600
7-501.305 Maint. to Machine/Tools/Instr.	0	0	0	0
7-501.309 Maintenance to Grounds	187	0	0	0
7-501.315 Maintenance to Vehicles	54,799	26,500	28,000	28,000
7-501.316 Maintenance to Equipment	8,800	800	800	800
***CATEGORY TOTAL ***	71,583	53,539	61,039	44,152
<u>4-CONTRACTS/OPER SERVICES</u>				
7-501.401 Telephone/Internet, Etc.	4,945	5,200	5,200	8,800
7-501.402 Utilities	12,802	12,500	13,000	13,500
7-501.404 Cell Phones	14,461	18,794	15,000	15,300
7-501.408 Membership Dues	496	1,050	1,050	1,050
7-501.409 Subscriptions	159	200	200	200
7-501.411 Special Contracts	19,265	17,827	17,827	47,153
7-501.413 Vehicle/Equipment Lease	6,687	59,609	35,000	98,649
7-501.416 Uniform Cleaning	1,012	3,500	3,500	3,500
7-501.417 Liab/Comp/Fire Insurance	0	0	0	0
7-501.419 Pers. Performance Bonds	457	386	457	457
7-501.422 Software	52,868	58,100	58,100	58,100
7-501.430 Travel/Training	15,732	16,500	16,500	15,500
7-501.431 LEOSE Training	1,400	1,800	1,800	1,800
7-501.436 Sexual Assault Med Exams	0	0	0	0
CATEGORY TOTAL	130,284	195,466	167,634	264,009
<u>5-SPECIAL CHARGES EXPENSE</u>				
7-501.502 Advertising	0	500	500	500
7-501.556 Mowing & Filing Fees	0	7,318	500	8,000
CATEGORY TOTAL	0	7,818	1,000	8,500

**CITY OF GONZALES
BUDGET
FY 2023-2024**

100 - GENERAL FUND DEPARTMENT EXPENSES	2021/2022 ACTUAL	2022/2023 BUDGET	2022/2023 ESTIMATED	2023/2024 PROPOSED
501-POLICE DEPARTMENT				
<u>6-CAPITAL OUTLAY EXPENSE</u>				
7-501.603 Structures	45,965	0	0	0
7-501.608 Vehicles/Equipment	37,679	29,062	29,062	14,952
7-501.609 Radio Equipment	97,136	0	0	0
7-501.610 Office Furniture/Equipment	24,800	0	0	0
7-501.625 Grant	0	20,575	20,575	0
7-501.640 Capital Improvements	0	0	0	0
7-501.650 Capital Replacements	0	0	0	0
CATEGORY TOTAL	205,580	49,637	49,637	14,952
<u>7-COMMUNITY/BUSINESS DEV</u>				
7-501.701 Vehicle/Equip -Principal Pymt.	0	0	0	0
7-501.702 Vehicle/Equip - Interest Pymt.	0	0	0	0
CATEGORY TOTAL	0	0	0	0
DEPARTMENT TOTAL	2,770,261	2,898,138	2,793,868	2,850,480

ANNUAL BUDGET PERSONNEL REQUEST SUMMARY

FISCAL YEAR 2023-2024	DEPT: 501 DIVISIONS: Police	ACTIVITY:	FUND: 100
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** FROM THE CITY OF GONZALES' STRATEGIC PLAN; ENTER THE GOAL; MILESTONE; AND ACTION PLAN WITH DIALOGUE TO JUSTIFY YOUR REQUEST.

GOAL _____	All Goals
MILESTONE _____	All Milestones
ACTION PLAN _____	All Action Plans

PERSONNEL BY POSITION (Denote if Part-time)	2022-2023	Proposed	Planning Years				Total by Class
	# of Funded Employees	23-24	24-25	25-26	26-27	27-28	
CHIEF OF POLICE	1	1					1
ASSISTANT POLICE CHIEF	1	0					0
CRIMINAL SERVICES LIEUTENANT	1	1					1
SUPPORT SERVICES/ADMIN. LIEUTENANT	1	1					1
DEA TASK FORCE INVESTIGATOR	1	0					0
SERGEANT INVESTIGATOR	0	1					1
PATROL SERGEANT	4	4					4
PATROL OFFICER	12	12					12
CADET							
TELECOMMUNICATIONS SERGEANT	1	1					1
TELECOMMUNICATIONS OPERATOR	4	4					4
TELECOMMUNICATIONS OPER. (PT)	1	0					0
POLICE RECORDS CLERK	1	0					0
CODE COMPLIANCE OFFICER	1	1					1
							0
	29	26	0	0	0	0	26

CAPITAL OUTLAY REQUIREMENTS (AS RELATED TO PERSONNEL ADDITIONS OR CHANGES)

DESCRIPTION	2022-2023	23-24	24-25	25-26	26-27	27-28	TOTAL
Vehicle(s)							\$ -
Radio(s) or Cell Phone							\$ -
Uniforms							\$ -
Furniture							\$ -
Computer / Other Equip							\$ -
TOTAL NEEDED BY YEAR	-	-	-	-	-	-	\$ -

JUSTIFICATION

The Cadet will be filled when and if we have an open position and we have a suitable candidate.

**ANNUAL BUDGET
BUDGETARY REQUEST JUSTIFICATION FORM**

Fund: 100
Department: 501 Police
Line Item #: 303 Maintenance to Radio Equipment

DESCRIPTION	REQUESTED
LCRA Radio Maintenance fee (38 radios at \$17 a month)	\$ 7,752
TOTAL	\$ 7,752

JUSTIFICATION
 This is \$7,752 to move all the PD radios to the LCRA radio system.

PURPOSE / OBJECTIVE OF THIS REQUEST:
 Enhance department services.

CHANGES / IMPROVEMENTS FROM CURRENT OPERATIONS:
 Additional abilities and resources to better serve our community.

IS THIS REQUEST A ONE-TIME ___ OR ON-GOING EXPENDITURE X? (CHECK WHICH APPLIES)

**ANNUAL BUDGET
BUDGETARY REQUEST JUSTIFICATION FORM**

Fund: 100
Department: 501 Police
Line Item #: 304 Small Equipment/Furniture

DESCRIPTION	REQUESTED
Purchase of a computer for the Sergeant's office.	\$ 1,600
TOTAL	\$ 1,600

JUSTIFICATION
 IT gives staff a list of computers that need to be replaced each year and the COG-GZ-W0519 (mcsservice) Dell Optiplex 3060 needs to be replaced.

PURPOSE / OBJECTIVE OF THIS REQUEST:

CHANGES / IMPROVEMENTS FROM CURRENT OPERATIONS:

IS THIS REQUEST A ONE-TIME OR ON-GOING EXPENDITURE ? (CHECK WHICH APPLIES)

**ANNUAL BUDGET
BUDGETARY REQUEST JUSTIFICATION FORM**

Fund: 100
Department: 501 Police
Line Item #: 401 Telephone/Internet, Etc.

DESCRIPTION	REQUESTED
Increasing the internet speed for download and uploading from 100 MBPS to 250 MBPS	\$ 3,600
TOTAL	\$ 3,600

JUSTIFICATION
 The Police Department has been experiencing problems with the speed of uploading videos from the Watchguard program. This will help eliminate the issues that the slower internet speed is causing.

PURPOSE / OBJECTIVE OF THIS REQUEST:
 Enhance department services.

CHANGES / IMPROVEMENTS FROM CURRENT OPERATIONS:
 Additional abilities and resources to better serve our community.

IS THIS REQUEST A ONE-TIME ___ OR ON-GOING EXPENDITURE X? (CHECK WHICH APPLIES)

**ANNUAL BUDGET
BUDGETARY REQUEST JUSTIFICATION FORM**

Fund: 100
Department: 501 Police
Line Item #: 411 Special Contracts

DESCRIPTION	REQUESTED
Vista.com - Maintenance Contract for in house recording system	\$ 5,751
Callyo basic system lines - recorded investigative phone/program	\$ 1,815
Wendt Services - Maintenance agreement on the generator	\$ 4,000
Leadsonline.com - investigative program	\$ 2,635
Dronesense annual license - drone	\$ 3,467
Motorola - evidence library license key	\$ 1,800
Motorola - iCloud annual unlimited storage for in car video system and body worn camera	\$ 27,685
TOTAL	\$ 47,153

JUSTIFICATION

PURPOSE / OBJECTIVE OF THIS REQUEST:

CHANGES / IMPROVEMENTS FROM CURRENT OPERATIONS:

IS THIS REQUEST A ONE-TIME ___ OR ON-GOING EXPENDITURE X? (CHECK WHICH APPLIES)

**ANNUAL BUDGET
BUDGETARY REQUEST JUSTIFICATION FORM**

Fund: 100
Department: 501 Police
Line Item #: 413 Vehicle/Equipment Lease

DESCRIPTION	REQUESTED
Rental for Xerox machine	\$ 3,800
Rental for Radars	\$ 7,065
Lease payments for the 2 Tahoes budgeted in 2021 - 2022	\$ 21,024
Lease payments for the 2 Tahoes budgeted in 2022 - 2023	\$ 21,120
Lease payments for the 1 Tahoe budgeted in 2023 - 2024	\$ 13,440
Lease payments for the 2023 Ford Maverick for Code Enforcement Officer	\$ 7,200
TOTAL	\$ 73,649

JUSTIFICATION

The police department would like to add 1 more tahoe to the leasing program that the City has with Enterprise. This is needed to maintain a fleet which our officers will be safe and can depend on the reliability of the equipment they need to keep our community safe. The equipment for this tahoe is budgeted under 100-7-501.608 since it is being purchased and not leased.

PURPOSE / OBJECTIVE OF THIS REQUEST:

Replace vehicles and equipment.

CHANGES / IMPROVEMENTS FROM CURRENT OPERATIONS:

Maintain reliable police vehicle fleet.

IS THIS REQUEST A ONE-TIME ___ OR ON-GOING EXPENDITURE X? (CHECK WHICH APPLIES)

**ANNUAL BUDGET
BUDGETARY REQUEST JUSTIFICATION FORM**

Fund: 100
Department: 501 Police
Line Item #: 413 Vehicle/Equipment Lease

DESCRIPTION	REQUESTED
Peace Maker Technologies	\$ 25,000
TOTAL	\$ 25,000

JUSTIFICATION
 Needed to replace aging and outdated iPads. The current iPads are obsolete, no longer serviceable and will become incompatible. Currently the iPads operate only a small portion of the police department RMS system, hindering their usefulness. The Peace Maker tablets will allow the officers to have full access to the RMS software in their patrol vehicle. This allows officers to complete call notes and write reports. Having full access to the RMS system in the vehicles will allow officers to spend more time in the community and greatly reduce time spent at the station.

PURPOSE / OBJECTIVE OF THIS REQUEST:
 Increase officers' productivity, visibility in the community and efficiency. Reduce overtime accumulated and reduce crime rates.

CHANGES / IMPROVEMENTS FROM CURRENT OPERATIONS:
 Currently the iPads operation only on the CAD system, which is a small part of RMS. This will allow officers to access and utilize RMS with full capabilities.

IS THIS REQUEST A ONE-TIME ___ OR ON-GOING EXPENDITURE X? (CHECK WHICH APPLIES)

**ANNUAL BUDGET
BUDGETARY REQUEST JUSTIFICATION FORM**

Fund: 100
Department: 501 Police
Line Item #: 556 Mowing and Filing Liens

DESCRIPTION	REQUESTED
Mowing of overgrown lots, filing of liens if needed.	\$ 8,000
TOTAL	\$ 8,000

JUSTIFICATION
 City Council has asked staff to contract out the mowing of lawns that are overgrown.

PURPOSE / OBJECTIVE OF THIS REQUEST:
 To make the City's overall appearance cleaner.

CHANGES / IMPROVEMENTS FROM CURRENT OPERATIONS:

IS THIS REQUEST A ONE-TIME OR ON-GOING EXPENDITURE ? (CHECK WHICH APPLIES)

**ANNUAL BUDGET
BUDGETARY REQUEST JUSTIFICATION FORM**

Fund: 100
Department: 501 Police
Line Item #: 608 Vehicles/Equipment

DESCRIPTION	REQUESTED
Equipment to outfit 1 Tahoe	\$ 14,952
TOTAL	\$ 14,952

JUSTIFICATION
 The equipment that is currently on the vehicles that are being decommissioned will not fit the new tahoes.

PURPOSE / OBJECTIVE OF THIS REQUEST:
 Purchase of new equipment to outfit new patrol vehicles that are being leased.

CHANGES / IMPROVEMENTS FROM CURRENT OPERATIONS:
 Maintain the reliability of the City's Police fleet.

IS THIS REQUEST A ONE-TIME OR ON-GOING EXPENDITURE ? (CHECK WHICH APPLIES)

504
ANIMAL
CONTROL

**CITY OF GONZALES
BUDGET
FY 2023-2024**

100 - GENERAL FUND DEPARTMENT EXPENSES	2021/2022 ACTUAL	2022/2023 BUDGET	2022/2023 ESTIMATED	2023/2024 PROPOSED
504-ANIMAL CONTROL DEPARTMENT				
<u>1-PERSONNEL EXPENSE</u>				
7-504.106 Salaries	45,212	45,240	45,240	47,320
7-504.107 Salaries - Overtime	3,424	3,800	3,500	3,500
7-504.109 Longevity Pay	1,120	1,180	1,180	185
7-504.110 F.I.C.A.	3,658	3,842	3,842	3,902
7-504.111 Unemployment	9	9	9	9
7-504.112 Retirement TMRS	5,210	4,962	4,932	6,187
7-504.113 Workers Compensation	1,314	1,743	1,733	1,744
7-504.114 Medical Insurance	6,983	8,565	7,366	8,397
7-504.116 Life Insurance	67	65	65	65
7-504.117 Other (Uniforms)	388	450	450	400
7-504.121 Employment Fees	160	200	200	200
***CATEGORY TOTAL ***	67,545	70,056	68,517	71,909
<u>2-SUPPLIES EXPENSE</u>				
7-504.201 Office Supplies	0	0	0	0
7-504.202 Postage	0	0	0	0
7-504.205 Protective Clothing	0	0	0	0
7-504.207 Medical	0	0	0	0
7-504.208 Fuel	3,249	2,500	2,500	3,500
7-504.209 Tires/Batteries/Accessories	50	500	500	750
7-504.210 Minor Tools	0	0	0	0
7-504.217 Miscellaneous	0	0	0	0
7-504.218 Animal Control Supplies	2,838	7,000	7,000	4,000
***CATEGORY TOTAL ***	6,137	10,000	10,000	8,250
<u>3-MAINT./BLDG-EQUIP-STRUCTURES</u>				
7-504.301 Maintenance to Building	0	0	0	0
7-504.304 Small Equipment/Furniture	3,500	0	0	0
7-504.315 Maintenance to Vehicles	706	2,000	2,000	2,000
7-504.316 Maintenance to Equipment	4,348	2,000	2,000	2,000
***CATEGORY TOTAL ***	8,554	4,000	4,000	4,000

**CITY OF GONZALES
BUDGET
FY 2023-2024**

100 - GENERAL FUND DEPARTMENT EXPENSES	2021/2022 ACTUAL	2022/2023 BUDGET	2022/2023 ESTIMATED	2023/2024 PROPOSED
504-ANIMAL CONTROL DEPARTMENT				
<u>4-CONTRACTS/OPER SERVICES</u>				
7-504.401 Telephone/Internet, Etc.	0	0	0	0
7-504.402 Utilities	7,565	7,400	7,600	7,600
7-504.403 Natural Gas-Propane	1,416	1,800	1,500	1,500
7-504.404 Cell Phones	492	600	504	504
7-504.408 Membership Dues	0	0	0	0
7-504.411 Special Contracts	56,159	105,643	92,000	105,970
7-504.417 Liab/Comp/Fire Insurance	0	0	0	0
7-504.430 Travel/Training	0	1,000	1,000	1,000
CATEGORY TOTAL	65,632	116,443	102,604	116,574
<u>6-CAPITAL OUTLAY EXPENSE</u>				
7-504.608 Vehicles/Equipment	0	0	0	0
7-504.650 Capital Replacement	0	0	0	0
CATEGORY TOTAL	0	0	0	0
DEPARTMENT TOTAL	147,868	200,499	185,121	200,733

ANNUAL BUDGET PERSONNEL REQUEST SUMMARY

FISCAL YEAR 2023-2024	DEPT: 504 DIVISIONS: Animal Control	ACTIVITY:	FUND: 100
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** FROM THE CITY OF GONZALES' STRATEGIC PLAN; ENTER THE GOAL; MILESTONE; AND ACTION PLAN WITH DIALOGUE TO JUSTIFY YOUR REQUEST.

GOAL _____	All Goals
MILESTONE _____	All Milestones
ACTION PLAN _____	All Action Plans

PERSONNEL BY POSITION (Denote if Part-time)	2022-2023	Proposed	Planning Years				Total by Class
	# of Funded Employees	23-24	24-25	25-26	26-27	27-28	
ANIMAL CONTROL OFFICER	1	1					1
							0
							0
							0
							0
							0
							0
							0
							0
							0
							0
							0
							0
	1	1	0	0	0	0	1

CAPITAL OUTLAY REQUIREMENTS (AS RELATED TO PERSONNEL ADDITIONS OR CHANGES)

DESCRIPTION	2022-2023	23-24	24-25	25-26	26-27	27-28	TOTAL
Vehicle(s)							\$ -
Radio(s) or Cell Phone							\$ -
Uniforms							\$ -
Furniture							\$ -
Computer / Other Equip							\$ -
TOTAL NEEDED BY YEAR	-	-	-	-	-	-	\$ -

JUSTIFICATION

**ANNUAL BUDGET
BUDGETARY REQUEST JUSTIFICATION FORM**

Fund: 100
Department: 504 Animal Control
Line Item #: 411 Special Contracts

DESCRIPTION	REQUESTED
Gonzales Dog Adoptions - Animal Care Services for Dog Shelter	\$ 48,985
Paws & Whiskers - Animal Care Services for Cat Shelter	\$ 48,985
Veterinary Services	\$ 8,000
TOTAL	\$ 105,970

JUSTIFICATION
 The dog shelter and cat shelter receives funds for taking care of the animals that animal control picks up off of the street until they can be adopted. They currently use City owned buildings and the City pays for the utilities on those buildings. Any time animals are picked up and they are hurt, animal control takes them to the Vet's office.

PURPOSE / OBJECTIVE OF THIS REQUEST:
 The purpose of this request is to continue the continuity of services that animal control currently provides.

CHANGES / IMPROVEMENTS FROM CURRENT OPERATIONS:
 Animal care and control.

IS THIS REQUEST A ONE-TIME ___ OR ON-GOING EXPENDITURE X ? (CHECK WHICH APPLIES)

550
MUNICIPAL
COURT

**CITY OF GONZALES
BUDGET
FY 2023-2024**

**100 - GENERAL FUND
DEPARTMENT EXPENSES**

2021/2022 ACTUAL	2022/2023 BUDGET	2022/2023 ESTIMATED	2023/2024 PROPOSED
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550-MUNICIPAL COURT DEPARTMENT

1-PERSONNEL EXPENSE

7-550.106 Salaries	39,014	39,562	39,562	41,642
7-550.107 Salaries - Overtime	0	700	0	700
7-550.109 Longevity Pay	290	350	350	410
7-550.110 F.I.C.A.	2,837	3,107	3,107	3,271
7-550.111 Unemployment	9	9	9	9
7-550.112 Retirement TMRS	4,112	4,012	3,943	5,186
7-550.113 Workers Compensation	68	91	91	94
7-550.114 Medical Insurance	6,983	8,565	7,366	8,397
7-550.116 Life Insurance	67	65	65	65
*** CATEGORY TOTAL ***	53,380	56,461	54,493	59,774

2-SUPPLIES EXPENSE

7-550.201 Office Supplies	1,002	2,000	2,000	2,000
7-550.202 Postage	334	800	500	800
7-550.203 Copies & Printing	0	0	0	0
7-550.210 Minor Tools	0	0	0	0
7-550.217 Miscellaneous	0	100	100	100
*** CATEGORY TOTAL ***	1,336	2,900	2,600	2,900

3-MAINT./BLDG-EQUIP-STRUCTURES

7-550.304 Small Equipment/Furniture	0	0	0	1,600
***CATEGORY TOTAL ***	0	0	0	1,600

4-CONTRACTS/OPER SERVICES

7-550.408 Membership Dues	205	125	125	250
7-550.409 Subscriptions	0	100	100	100
7-550.411 Special Contracts	23,400	23,400	23,400	23,400
7-550.415 Attorney/Court/Legal	26,823	28,000	28,000	28,000
7-550.419 Pers. Performance Bonds	100	30	30	100
7-550.421 Computer Tech	0	0	0	0
7-550.422 Software	1,500	0	0	3,800
7-550.430 Travel/Training	1,706	1,500	2,800	3,000
7-550.445 Consolidated Court Cost	0	0	0	0
7-550.459 Jury Members	0	500	500	500
CATEGORY TOTAL	53,734	53,655	54,955	59,150

**CITY OF GONZALES
BUDGET
FY 2023-2024**

**100 - GENERAL FUND
DEPARTMENT EXPENSES**

550-MUNICIPAL COURT DEPARTMENT

5-SPECIAL CHARGES EXPENSE

	2021/2022 ACTUAL	2022/2023 BUDGET	2022/2023 ESTIMATED	2023/2024 PROPOSED
7-550.502 Advertising	0	200	200	200
CATEGORY TOTAL	0	200	200	200

6-CAPITAL OUTLAY EXPENSE

7-550.610 Office Furniture /Equipment	0	0	0	0
CATEGORY TOTAL	0	0	0	0

9-NON-OPERATING EXPENSES

7-550.910 Transfer to Special Revenue	0	0	0	0
CATEGORY TOTAL	0	0	0	0
DEPARTMENT TOTAL	108,450	113,216	112,248	123,624

ANNUAL BUDGET PERSONNEL REQUEST SUMMARY

FISCAL YEAR 2023-2024	DEPT: 550 DIVISIONS: Municipal Court	ACTIVITY:	FUND: 100
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** FROM THE CITY OF GONZALES' STRATEGIC PLAN; ENTER THE GOAL; MILESTONE; AND ACTION PLAN WITH DIALOGUE TO JUSTIFY YOUR REQUEST.

GOAL _____	All Goals
MILESTONE _____	All Milestones
ACTION PLAN _____	All Action Plans

PERSONNEL BY POSITION (Denote if Part-time)	2022-2023	Proposed	Planning Years				Total by Class
	# of Funded Employees	23-24	24-25	25-26	26-27	27-28	
COURT CLERK	1	1					1
							0
							0
							0
							0
							0
							0
							0
							0
							0
							0
							0
							0
							0
	1	1	0	0	0	0	1

CAPITAL OUTLAY REQUIREMENTS (AS RELATED TO PERSONNEL ADDITIONS OR CHANGES)

DESCRIPTION	2022-2023	23-24	24-25	25-26	26-27	27-28	TOTAL
Vehicle(s)							\$ -
Radio(s) or Cell Phone							\$ -
Uniforms							\$ -
Furniture							\$ -
Computer / Other Equip							\$ -
TOTAL NEEDED BY YEAR	-	-	-	-	-	-	\$ -

JUSTIFICATION

**ANNUAL BUDGET
BUDGETARY REQUEST JUSTIFICATION FORM**

Fund: 100
Department: 550 Muncipal Court
Line Item #: 304 Small Furniture/Equipment

DESCRIPTION	REQUESTED
Purchase of laptop for the Court Clerk	\$ 1,600
TOTAL	\$ 1,600

JUSTIFICATION
 IT gives staff a list of computers each year that need to be replaced and the laptop for Court was on the replacement list.

PURPOSE / OBJECTIVE OF THIS REQUEST:

CHANGES / IMPROVEMENTS FROM CURRENT OPERATIONS:

IS THIS REQUEST A ONE-TIME OR ON-GOING EXPENDITURE ? (CHECK WHICH APPLIES)

**ANNUAL BUDGET
BUDGETARY REQUEST JUSTIFICATION FORM**

Fund: 100
Department: 550 Municipal Court
Line Item #: 411 Special Contracts

DESCRIPTION	REQUESTED
Municipal Court Judge	\$ 23,400
TOTAL	\$ 23,400

JUSTIFICATION

PURPOSE / OBJECTIVE OF THIS REQUEST:

CHANGES / IMPROVEMENTS FROM CURRENT OPERATIONS:

IS THIS REQUEST A ONE-TIME ___ OR ON-GOING EXPENDITURE X? (CHECK WHICH APPLIES)

602 AIRPORT

**CITY OF GONZALES
BUDGET
FY 2023-2024**

100 - GENERAL FUND DEPARTMENT EXPENSES	2021/2022 ACTUAL	2022/2023 BUDGET	2022/2023 ESTIMATED	2023/2024 PROPOSED
602-AIRPORT DEPARTMENT				
<u>2-SUPPLIES EXPENSE</u>				
7-602.202 Postage	8	20	51	60
7-602.208 Fuel	0	0	40	400
7-602.210 Minor Tools/Equipment	17	400	300	400
7-602.217 Miscellaneous	0	0	0	400
7-602.224 Insecticides / Herbicides	990	400	200	400
***CATEGORY TOTAL ***	1,015	820	591	1,660
<u>3-MAINT./BLDG-EQUIP-STRUCTURES</u>				
7-602.301 Maintenance to Building	10,094	3,000	2,000	3,000
7-602.309 Maintenance to Grounds	46	3,000	2,500	3,000
7-602.315 Maintenance to Vehicles	132	1,500	1,000	1,500
7-602.316 Maintenance to Equipment	4,183	3,000	3,900	3,500
7-602.317 Maintenance to Runway Lights	0	1,500	1,500	1,500
***CATEGORY TOTAL ***	14,455	12,000	10,900	12,500
<u>4-CONTRACTS/OPER SERVICES</u>				
7-602.401 Telephone	3,130	3,100	3,200	3,200
7-602.402 Utilities	4,269	6,000	5,500	5,500
7-602.411 Special Contracts	6,966	9,000	9,000	13,994
7-602.415 Attorney/Court/Legal	0	0	0	0
7-602.417 Liab/Comp/Fire Insurance	4,781	5,000	5,100	5,200
7-602.423 Engineering	0	15,000	0	0
7-602.430 Travel/Training	0	1,000	1,000	1,000
***CATEGORY TOTAL ***	19,146	39,100	23,800	28,894
<u>5-SPECIAL CHARGES EXPENSE</u>				
7-602.502 Advertising	0	0	0	0
7-602.513 Credit Card Fees	7,342	8,900	8,000	8,000
***CATEGORY TOTAL ***	7,342	8,900	8,000	8,000

**CITY OF GONZALES
BUDGET
FY 2023-2024**

100 - GENERAL FUND DEPARTMENT EXPENSES	2021/2022 ACTUAL	2022/2023 BUDGET	2022/2023 ESTIMATED	2023/2024 PROPOSED
602-AIRPORT DEPARTMENT				
<u>6-CAPITAL OUTLAY EXPENSE</u>				
7-602.601 Land	0	0	0	0
7-602.603 Structures	0	0	0	0
7-602.608 Vehicles/Equipment	0	0	0	0
7-602.640 Capital Improvements	0	0	0	0
7-602.650 Capital Replacement	0	0	0	0
CATEGORY TOTAL	0	0	0	0
<u>8-COST OF GOODS SOLD</u>				
7-602.803 Cost of Goods - Airport Sales	0	0	0	0
7-602.804 Airport Fuel	83,254	70,000	70,000	70,000
CATEGORY TOTAL	83,254	70,000	70,000	70,000
DEPARTMENT TOTAL	125,212	130,820	113,291	121,054

**ANNUAL BUDGET
BUDGETARY REQUEST JUSTIFICATION FORM**

Fund: 100
Department: 602 Airport
Line Item #: 411 Special Contracts

DESCRIPTION	REQUESTED
AirNav - Website listing of fuel price	\$ 30
LSPS - SWP3	\$ 2,000
TCEQ - Stormwater Permit	\$ 200
Syntech System - credit card maintenance company	\$ 4,890
DBT Transportation - AWOS	\$ 6,504
Security Metrics	\$ 370
TOTAL	\$ 13,994

JUSTIFICATION

PURPOSE / OBJECTIVE OF THIS REQUEST:

CHANGES / IMPROVEMENTS FROM CURRENT OPERATIONS:

IS THIS REQUEST A ONE-TIME ___ OR ON-GOING EXPENDITURE X ? (CHECK WHICH APPLIES)

603
STREET
DEPARTMENT

**CITY OF GONZALES
BUDGET
FY 2023-2024**

100 - GENERAL FUND DEPARTMENT EXPENSES	2021/2022 ACTUAL	2022/2023 BUDGET	2022/2023 ESTIMATED	2023/2024 PROPOSED
603-STREET DEPARTMENT				
<u>1-PERSONNEL EXPENSE</u>				
7-603.106 Salaries - Department Head	79,673	78,418	78,418	80,498
7-603.106 Salaries	171,504	251,241	251,241	226,804
7-603.107 Salaries - Overtime	203	3,000	3,000	2,000
7-603.109 Longevity Pay	3,940	4,185	4,185	4,415
7-603.110 F.I.C.A.	18,466	25,769	25,769	23,999
7-603.111 Unemployment	134	54	54	63
7-603.112 Retirement TMRS	26,663	33,280	33,280	38,054
7-603.113 Workers Compensation	9,445	13,963	13,963	12,813
7-603.114 Medical Insurance	34,448	62,353	51,558	50,380
7-603.116 Life Insurance	320	455	452	388
7-603.117 Other (Uniforms)	420	900	900	900
7-603.121 Employment Fees	1,596	1,600	1,600	1,600
***CATEGORY TOTAL ***	346,812	475,218	464,420	441,914
<u>2-SUPPLIES EXPENSE</u>				
7-603.201 Office Supplies	110	200	400	400
7-603.202 Postage	22	50	50	50
7-603.205 Protective Clothing	454	500	250	500
7-603.206 Janitorial	0	0	0	0
7-603.208 Fuel	22,712	22,000	20,000	22,000
7-603.209 Tires/Batteries/Accessories	3,491	8,600	8,600	5,000
7-603.210 Minor Tools	1,253	1,000	1,200	1,200
7-603.213 Sign Supplies	4,932	3,500	3,500	5,000
7-603.217 Miscellaneous	0	0	0	0
7-603.220 Safety Equipment/Supplies	220	400	400	1,500
7-603.224 Insecticides & Herbicides	3,703	5,000	4,000	5,000
7-603.227 Break Refreshments	0	0	0	0
7-603.229 Oxygen/Acetylene	983	800	800	800
*** CATEGORY TOTAL ***	37,880	42,050	39,200	41,450

**CITY OF GONZALES
BUDGET
FY 2023-2024**

100 - GENERAL FUND DEPARTMENT EXPENSES	2021/2022 ACTUAL	2022/2023 BUDGET	2022/2023 ESTIMATED	2023/2024 PROPOSED
603-STREET DEPARTMENT				
<u>3-MAINT./BLDG-EQUIP-STRUCTURES</u>				
7-603.301 Maintenance to Building	0	0	0	0
7-603.303 Maintenance to Radio Equipment	0	0	0	0
7-603.304 Small Equipment/Furniture	0	7,500	7,500	1,600
7-603.305 Maint. to Machine/Tools/Instr.	0	0	0	0
7-603.315 Maintenance to Vehicles	1,062	3,500	2,500	3,000
7-603.316 Maintenance to Equipment	36,767	30,000	30,000	30,000
7-603.318 Maintenance to Street	34,347	30,000	40,000	41,000
***CATEGORY TOTAL ***	72,176	71,000	80,000	75,600
<u>4-CONTRACTS/OPER SERVICES</u>				
7-603.401 Telephone	790	1,000	900	1,000
7-603.402 Utilities	1,873	1,950	1,950	2,000
7-603.404 Cell Phones	1,340	1,200	1,008	1,008
7-603.411 Special Contracts	36,526	16,325	16,325	0
7-603.413 Vehicle/Equipment Lease	376	68,730	69,500	69,476
7-603.415 Attorney/Court/Legal	0	0	0	0
7-603.417 Liab/Comp/Fire Insurance	0	0	0	0
7-603.423 Engineering	0	0	0	0
7-603.430 Travel/Training	215	300	300	1,000
CATEGORY TOTAL	41,120	89,505	89,983	74,484
<u>5-SPECIAL CHARGES EXPENSE</u>				
7-603.502 Advertising	2,079	2,500	5,000	5,000
CATEGORY TOTAL	2,079	2,500	5,000	5,000

**CITY OF GONZALES
BUDGET
FY 2023-2024**

100 - GENERAL FUND DEPARTMENT EXPENSES	2021/2022 ACTUAL	2022/2023 BUDGET	2022/2023 ESTIMATED	2023/2024 PROPOSED
603-STREET DEPARTMENT				
<u>6-CAPITAL OUTLAY EXPENSE</u>				
7-603.603 Structures	0	22,000	0	0
7-603.608 Vehicles/Equipment	181,246	6,000	6,000	0
7-603.619 Drainage	0	0	0	0
7-603.640 Capital Improvements	335,223	728,796	728,796	0
7-603.650 Capital Replacement	0	928,625	928,625	0
CATEGORY TOTAL	516,469	1,685,421	1,663,421	0
<u>7-COMMUNITY/BUSINESS DEV</u>				
7-603.701 Vehicle/Equip - Principal Pymt.	59,601	52,648	52,648	54,307
7-603.702 Vehicle/Equip - Interest Pymt.	0	6,954	6,954	5,296
CATEGORY TOTAL	59,601	59,602	59,602	59,603
DEPARTMENT TOTAL	1,076,137	2,425,296	2,401,626	698,051

**ANNUAL BUDGET
PERSONNEL REQUEST SUMMARY**

FISCAL YEAR 2023-2024	DEPT: 603 DIVISIONS: Street	ACTIVITY:	FUND: 100
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**** FROM THE CITY OF GONZALES' STRATEGIC PLAN; ENTER THE GOAL; MILESTONE; AND ACTION PLAN WITH DIALOGUE TO JUSTIFY YOUR REQUEST.**

GOAL _____	All Goals
MILESTONE _____	All Milestones
ACTION PLAN _____	All Action Plans

PERSONNEL BY POSITION (Denote if Part-time)	2022-2023	Proposed	Planning Years				Total by Class
	# of Funded Employees	23-24	24-25	25-26	26-27	27-28	
STREET DIRECTOR	1	1					1
CREW LEADER / EQUIP. OPER. II	1	1					1
EQUIPMENT OPERATOR II	2	2					2
EQUIPMENT OPERATOR I	3	2					2
	7	6	0	0	0	0	6

**CAPITAL OUTLAY REQUIREMENTS
(AS RELATED TO PERSONNEL ADDITIONS OR CHANGES)**

DESCRIPTION	2022-2023	23-24	24-25	25-26	26-27	27-28	TOTAL
Vehicle(s)							\$ -
Radio(s) or Cell Phone							\$ -
Uniforms							\$ -
Furniture							\$ -
Computer / Other Equip							\$ -
TOTAL NEEDED BY YEAR	-	-	-	-	-	-	\$ -

JUSTIFICATION

**ANNUAL BUDGET
BUDGETARY REQUEST JUSTIFICATION FORM**

Fund: 100
Department: 603 Street
Line Item #: 304 Small Equipment/Furniture

DESCRIPTION	REQUESTED
Purchase of a computer for the sign shop	\$ 1,600
TOTAL	\$ 1,600

JUSTIFICATION

PURPOSE / OBJECTIVE OF THIS REQUEST:

CHANGES / IMPROVEMENTS FROM CURRENT OPERATIONS:

IS THIS REQUEST A ONE-TIME OR ON-GOING EXPENDITURE ? (CHECK WHICH APPLIES)

**ANNUAL BUDGET
BUDGETARY REQUEST JUSTIFICATION FORM**

Fund: 100
Department: 603 Street
Line Item #: 413 Vehicle/Equipment Lease

DESCRIPTION	REQUESTED
This would be entering into a 4 year mile after mile lease program that furnishes a new street sweeper, maintenance free.	\$ 68,976
TOTAL	\$ 68,976

JUSTIFICATION
 The new sweeper replaced the 2007 Elgin Street Sweeper and gives the City the availability and control to sweep at our convenience and pace. This lease agreement with this company would create better control of the sweeping issues we have had. This new leased sweeper would be driven by one of the City's employee. This is in addition to the \$500 already budgeted for the leasing of the xerox machine.

PURPOSE / OBJECTIVE OF THIS REQUEST:
 The purpose of the new leased street sweeper is mainly to replace an old sweeper that has been repaired many times. We are currently contracting out with a company who does the street sweeping with their sweeper and their employee and the City receives many complaints about the service being provided. If something on the sweeper breaks and it will be out of service, the company will provide us with another one immediately so there will never be any downtime.

CHANGES / IMPROVEMENTS FROM CURRENT OPERATIONS:
 This would eliminate the many complaints that the City receives about the street sweeper.

IS THIS REQUEST A ONE-TIME OR ON-GOING EXPENDITURE ? (CHECK WHICH APPLIES)

**ANNUAL BUDGET
BUDGETARY REQUEST JUSTIFICATION FORM**

Fund: 100
Department: 603 Street
Line Item #: 701 and 702 Vehicle/Equip - Principal and Interest Pymt.

DESCRIPTION	REQUESTED
Contract Purchase Principal on dump truck	\$ 19,198
Contract Purchase Principal on pot hole patcher	\$ 35,109
Contract Purchase Interest on dump truck	\$ 1,872
Contract Purchase Interest on pot hole patcher	\$ 3,424
TOTAL	\$ 59,603

JUSTIFICATION
 These two pieces of equipment were purchased and financed in the 2021 - 2022 budget. This is payment three of five in the financing contract.

PURPOSE / OBJECTIVE OF THIS REQUEST:

CHANGES / IMPROVEMENTS FROM CURRENT OPERATIONS:

IS THIS REQUEST A ONE-TIME ___ OR ON-GOING EXPENDITURE X ? (CHECK WHICH APPLIES)

650
PUBLIC
LIBRARY

**CITY OF GONZALES
BUDGET
FY 2023-2024**

100 - GENERAL FUND DEPARTMENT EXPENSES	2021/2022 ACTUAL	2022/2023 BUDGET	2022/2023 ESTIMATED	2023/2024 PROPOSED
650-LIBRARY DEPARTMENT				
<u>1-PERSONNEL EXPENSE</u>				
7-650.106 Salaries - Department Head	57,875	57,720	57,720	59,800
7-650.106 Salaries	107,182	110,240	110,240	116,480
7-650.108 Part Time Salaries	0	9,880	10,130	11,988
7-650.109 Longevity Pay	2,885	3,125	3,125	3,360
7-650.110 F.I.C.A.	12,123	13,844	13,844	14,660
7-650.111 Unemployment	36	36	36	45
7-650.112 Retirement TMRS	17,565	16,903	16,903	21,790
7-650.113 Workers Compensation	383	541	541	565
7-650.114 Medical Insurance	27,933	34,260	29,462	33,587
7-650.116 Life Insurance	269	260	259	259
7-650.121 Employment Fees	83	100	100	100
***CATEGORY TOTAL ***	226,334	246,909	242,360	262,633
<u>2-SUPPLIES EXPENSE</u>				
7-650.201 Office Supplies	3,290	3,800	3,700	3,800
7-650.202 Postage	517	500	500	500
7-650.203 Copies/Printing	991	1,000	1,000	1,000
7-650.204 Educational	1,145	2,150	2,150	2,150
7-650.217 Miscellaneous	155	200	200	200
7-650.219 Equipment/Supplies	1,886	2,500	2,500	2,500
7-650.224 Books/DVDS/Videos	26,207	27,000	27,000	27,000
*** CATEGORY TOTAL ***	34,191	37,150	37,050	37,150
<u>3-MAINT./BLDG-EQUIP-STRUCTURES</u>				
7-650.301 Maintenance to Building	0	0	0	0
7-650.302 Maintenance to Heat/AC	0	0	0	0
7-650.304 Small Equipment/Furniture	0	2,813	2,813	0
7-650.305 Maint. to Machine/Tools/Equip.	0	0	0	0
7-650.309 Maintenance to Grounds	445	1,000	1,000	1,000
***CATEGORY TOTAL ***	445	3,813	3,813	1,000

**CITY OF GONZALES
BUDGET
FY 2023-2024**

100 - GENERAL FUND DEPARTMENT EXPENSES	2021/2022 ACTUAL	2022/2023 BUDGET	2022/2023 ESTIMATED	2023/2024 PROPOSED
650-LIBRARY DEPARTMENT				
<u>4-CONTRACTS/OPER SERVICES</u>				
7-650.401 Telephone/Internet, Etc.	904	1,000	1,000	1,000
7-650.402 Utilities	12,884	12,000	13,000	14,000
7-650.408 Membership Dues	750	330	330	330
7-650.409 Subscriptions	1,538	1,400	1,400	1,400
7-650.411 Special Contracts	3,860	4,200	4,200	3,800
7-650.413 Vehicle/Equipment Lease	1,668	1,670	1,800	2,100
7-650.419 Personal Performance Bond	115	144	144	144
7-650.422 Software	738	1,050	2,132	2,094
7-650.426 Tax Billing for Miller Royalties	61	500	100	100
7-650.430 Travel/Training	0	200	200	200
***CATEGORY TOTAL ***	22,518	22,494	24,306	25,168
<u>9-NON-OPERATING EXPENSES</u>				
7-650.908 Transfer to Special Revenue	0	0	0	0
CATEGORY TOTAL	0	0	0	0
DEPARTMENT TOTAL	283,488	310,366	307,529	325,951

ANNUAL BUDGET PERSONNEL REQUEST SUMMARY

FISCAL YEAR 2023-2024	DEPT: 650 DIVISIONS: Library	ACTIVITY:	FUND: 100
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** FROM THE CITY OF GONZALES' STRATEGIC PLAN; ENTER THE GOAL; MILESTONE; AND ACTION PLAN WITH DIALOGUE TO JUSTIFY YOUR REQUEST.

GOAL _____	All Goals
MILESTONE _____	All Milestones
ACTION PLAN _____	All Action Plans

PERSONNEL BY POSITION (Denote if Part-time)	2022-2023	Proposed	Planning Years				Total by Class
	# of Funded Employees	23-24	24-25	25-26	26-27	27-28	
Library Director	1	1					1
Librarian I	3	3					3
Librarian Assistant (Part-Time)	1	1					1
							0
							0
							0
							0
							0
							0
							0
							0
	5	5	0	0	0	0	5

CAPITAL OUTLAY REQUIREMENTS (AS RELATED TO PERSONNEL ADDITIONS OR CHANGES)

DESCRIPTION	2022-2023	23-24	24-25	25-26	26-27	27-28	TOTAL
Vehicle(s)							\$ -
Radio(s) or Cell Phone							\$ -
Uniforms							\$ -
Furniture							\$ -
Computer / Other Equip							\$ -
TOTAL NEEDED BY YEAR	-	-	-	-	-	-	\$ -

JUSTIFICATION

**ANNUAL BUDGET
BUDGETARY REQUEST JUSTIFICATION FORM**

Fund: 100
Department: 650 Library
Line Item #: 411 Special Contracts

DESCRIPTION	REQUESTED
Annual Ebook Platform	\$ 1,500
Biblionix -Annual Automation fee	\$ 2,300
TOTAL	\$ 3,800

JUSTIFICATION

PURPOSE / OBJECTIVE OF THIS REQUEST:

CHANGES / IMPROVEMENTS FROM CURRENT OPERATIONS:

IS THIS REQUEST A ONE-TIME ___ OR ON-GOING EXPENDITURE X? (CHECK WHICH APPLIES)

**ANNUAL BUDGET
BUDGETARY REQUEST JUSTIFICATION FORM**

Fund: 100
Department: 650 Library
Line Item #: 422 Software

DESCRIPTION	REQUESTED
Deep Freeze annual maintenance renewal and license	\$ 1,044
TOTAL	\$ 1,044

JUSTIFICATION
 The Deep Freeze software is what we have installed on the public internet access computers. It prevents changes being made to the computers as well as protecting/erasing personal information.

PURPOSE / OBJECTIVE OF THIS REQUEST:
 The purpose of this is to keep people's personal information safe and to be able to reset the computers back to the original setup performed by IT.

CHANGES / IMPROVEMENTS FROM CURRENT OPERATIONS:

IS THIS REQUEST A ONE-TIME ___ OR ON-GOING EXPENDITURE X? (CHECK WHICH APPLIES)

660 MUSEUM

**CITY OF GONZALES
BUDGET
FY 2023-2024**

100 - GENERAL FUND DEPARTMENT EXPENSES	2021/2022 ACTUAL	2022/2023 BUDGET	2022/2023 ESTIMATED	2023/2024 PROPOSED
660-MUSEUM DEPARTMENT				
<u>1-PERSONNEL EXPENSE</u>				
7-660.106 Salaries - Department Head	37,377	41,560	40,000	42,080
7-660.108 Part Time Salaries	7,547	7,500	7,600	11,988
7-660.109 Longevity Pay	315	375	375	435
7-660.110 F.I.C.A.	3,322	3,782	3,670	4,169
7-660.111 Unemployment	75	18	18	18
7-660.112 Retirement TMRS	3,949	4,143	3,989	5,157
7-660.113 Workers Compensation	111	148	148	161
7-660.114 Medical Insurance	6,983	8,565	7,366	8,397
7-660.116 Life Insurance	44	65	65	65
***CATEGORY TOTAL ***	59,723	66,156	63,231	72,470
<u>2-SUPPLIES EXPENSE</u>				
7-660.201 Office Supplies	90	300	500	500
7-660.202 Postage	0	50	0	50
7-660.217 Miscellaneous	0	0	0	0
*** CATEGORY TOTAL ***	90	350	500	550
<u>3-MAINT./BLDG-EQUIP-STRUCTURES</u>				
7-660.304 Small Equipment/Furniture	495	921	1,961	4,250
7-660.309 Maintenance to Grounds	2,885	500	0	600
7-660.316 Maintenance to Equipment	0	500	571	600
***CATEGORY TOTAL ***	3,380	1,921	2,532	5,450

**CITY OF GONZALES
BUDGET
FY 2023-2024**

100 - GENERAL FUND DEPARTMENT EXPENSES	2021/2022 ACTUAL	2022/2023 BUDGET	2022/2023 ESTIMATED	2023/2024 PROPOSED
660-MUSEUM DEPARTMENT				
<u>4-CONTRACTS/OPER SERVICES</u>				
7-660.401 Telephone/Internet, Etc.	3,574	3,900	3,900	3,900
7-660.402 Utilities	7,084	8,000	7,500	8,000
7-660.408 Membership Dues	0	250	0	250
7-660.409 Subscriptions	0	100	0	100
7-660.411 Special Contracts	36,478	10,000	10,000	15,000
7-660.419 Personal Performance Bond	58	58	58	58
7-660.422 Software	0	750	750	1,133
7-660.430 Travel/Training	79	750	200	750
CATEGORY TOTAL	47,273	23,808	22,408	29,191
<u>5-SPECIAL CHARGES EXPENSE</u>				
7-660.502 Advertising	1,974	850	0	1,500
7-660.513 Credit Card Fees	0	0	0	0
CATEGORY TOTAL	1,974	850	0	1,500
<u>6-CAPITAL OUTLAY EXPENSE</u>				
7-660.603 Structures	0	0	0	0
7-660.640 Capital Improvements	47,254	0	0	0
7-660.650 Capital Replacement	129,977	0	0	0
CATEGORY TOTAL	177,231	0	0	0
<u>8-COST OF GOODS SOLD</u>				
7-660.802 Cost of Goods Sold	3,635	5,000	4,000	6,000
CATEGORY TOTAL	3,635	5,000	4,000	6,000
<u>9-NON-OPERATING EXPENSES</u>				
7-660.910 Transfer to Special Revenue	0	0	0	0
CATEGORY TOTAL	0	0	0	0
DEPARTMENT TOTAL	293,306	98,085	92,671	115,161

ANNUAL BUDGET PERSONNEL REQUEST SUMMARY

FISCAL YEAR 2023-2024	DEPT: 660 DIVISIONS: Museum	ACTIVITY:	FUND: 100
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** FROM THE CITY OF GONZALES' STRATEGIC PLAN; ENTER THE GOAL; MILESTONE; AND ACTION PLAN WITH DIALOGUE TO JUSTIFY YOUR REQUEST.

GOAL _____	All Goals
MILESTONE _____	All Milestones
ACTION PLAN _____	All Action Plans

PERSONNEL BY POSITION (Denote if Part-time)	2022-2023	Proposed	Planning Years				Total by Class
	# of Funded Employees	23-24	24-25	25-26	26-27	27-28	
MUSEUM DIRECTOR	1	1					1
MUSEUM WORKER (PART-TIME)							0
PART TIME AS NEEDED							0
							0
							0
							0
							0
							0
							0
							0
							0
							0
	1	1	0	0	0	0	1

CAPITAL OUTLAY REQUIREMENTS (AS RELATED TO PERSONNEL ADDITIONS OR CHANGES)

DESCRIPTION	2022-2023	23-24	24-25	25-26	26-27	27-28	TOTAL
Vehicle(s)							\$ -
Radio(s) or Cell Phone							\$ -
Uniforms							\$ -
Furniture							\$ -
Computer / Other Equip							\$ -
TOTAL NEEDED BY YEAR	-	-	-	-	-	-	\$ -

JUSTIFICATION

**ANNUAL BUDGET
BUDGETARY REQUEST JUSTIFICATION FORM**

Fund: 100
Department: 660 Museum
Line Item #: 304 Small Equipment/Furniture

DESCRIPTION	REQUESTED
Purchase of two computers	\$ 3,200
Purchase of receipt printer	\$ 1,050
TOTAL	\$ 4,250

JUSTIFICATION

PURPOSE / OBJECTIVE OF THIS REQUEST:

CHANGES / IMPROVEMENTS FROM CURRENT OPERATIONS:

IS THIS REQUEST A ONE-TIME ___ OR ON-GOING EXPENDITURE X ? (CHECK WHICH APPLIES)

**ANNUAL BUDGET
BUDGETARY REQUEST JUSTIFICATION FORM**

Fund: 100
Department: 660 Museum
Line Item #: 411 Special Contracts

DESCRIPTION	REQUESTED
Architect fees for any projects that arise	\$ 15,000
TOTAL	\$ 15,000

JUSTIFICATION

PURPOSE / OBJECTIVE OF THIS REQUEST:

CHANGES / IMPROVEMENTS FROM CURRENT OPERATIONS:

IS THIS REQUEST A ONE-TIME ___ OR ON-GOING EXPENDITURE X? (CHECK WHICH APPLIES)

203
J.B. WELLS
PARK
FUND

**CITY OF GONZALES
BUDGET
FY 2023-2024**

203 - JB WELLS FUND SUMMARY DEPARTMENT SUMMARY	2021/2022 ACTUAL	2022/2023 BUDGET	2022/2023 ESTIMATED	2023/2024 PROPOSED
JB WELLS REVENUES	624,508	754,150	631,412	670,850
TOTAL REVENUES	624,508	754,150	631,412	670,850
JB WELLS EXPENDITURES	885,183	935,649	919,069	932,121
TOTAL EXPENDITURES	885,183	935,649	919,069	932,121
USE OF GENERAL FUND TO BALANCE THE BUDGET				261,271

**CITY OF GONZALES
BUDGET
FY 2023-2024**

203 - JB WELLS FUND DEPARTMENT REVENUES	2021/2022 ACTUAL	2022/2023 BUDGET	2022/2023 ESTIMATED	2023/2024 PROPOSED
4-404.400 JBW Advertisement	5,900	4,650	2,000	5,900
4-404.401 JBW Laundromat	1,441	3,000	2,500	2,500
4-404.406 JBW Showbarn Rental	15,307	12,000	13,000	13,000
4-404.408 JBW Concession	9,705	9,600	9,600	9,600
4-404.409 JBW Arena Fees	68,354	78,000	70,000	70,000
4-404.410 JBW Horse Stall Rental	117,675	100,000	100,000	100,000
4-404.411 JBW RV Site Rentals	70,355	204,000	100,000	85,000
4-404.417 JBW Pavilion	750	750	1,050	750
4-404.418 JBW Expo Rental Fee/Revenues	69,450	70,000	70,000	70,000
4-404.419 JBW TYRA Revenues	10,904	10,600	10,900	10,900
4-404.420 JBW TYRA Stall & RV Rentals	55,850	62,640	58,000	58,000
4-404.423 JBW Woodshavings	51,812	57,000	52,000	52,000
4-404.425 JBW YRA Revenues	8,905	8,900	8,900	8,900
4-404.426 JBW YRA Gate Pass & Other Rev.	1,800	1,800	1,800	1,800
4-404.439 JBW TX JR High Rodeo Revenues	130,210	130,210	127,910	177,500
4-404.440 JBW Other Rodeo Revenues	0	0	0	0
4-404.441 JBW Miscellaneous Revenue	644	0	150	0
4-404.442 JBW Souvenir Sales	115	1,000	0	0
4-404.443 JBW Donations	3,010	0	0	0
4-404.444 Spooky Trails	0	0	3,602	5,000
4-404.654 JBW FEMA Grant Revenues	0	0	0	0
4-404.920 JBW Sale of Assets	0	0	0	0
4-406.604 JBW Insurance Reimbursement	2,321	0	0	0
4-406.640 JBW Oil and Gas Lease Revenue	0	0	0	0
TOTAL 203 JB WELLS REVENUE	624,508	754,150	631,412	670,850

**CITY OF GONZALES
BUDGET
FY 2023-2024**

203 - JB WELLS FUND DEPARTMENT EXPENSES	2021/2022 ACTUAL	2022/2023 BUDGET	2022/2023 ESTIMATED	2023/2024 PROPOSED
203 - JB WELLS DEPARTMENT				
<u>1-PERSONNEL EXPENSE</u>				
7-203.106 Salaries - Department Head	64,735	66,560	66,560	68,640
7-203.106 Salaries	206,527	213,700	213,700	225,764
7-203.107 Salaries - Overtime	24,340	37,000	37,000	37,000
7-203.108 Part Time Salaries	0	10,000	5,000	0
7-203.109 Longevity Pay	930	1,335	1,145	775
7-203.110 F.I.C.A.	22,226	25,138	24,740	25,412
7-203.111 Unemployment	107	63	63	72
7-203.112 Retirement TMRS	31,685	31,477	31,458	40,293
7-203.113 Workers Compensation	4,755	6,435	6,435	6,410
7-203.114 Medical Insurance	49,566	59,955	51,558	58,776
7-203.115 Flex Card Fees	119	342	300	300
7-203.116 Life Insurance	474	455	452	452
7-203.117 Other (Uniforms)	204	700	700	700
7-203.121 Employment Fees	326	700	700	700
***CATEGORY TOTAL ***	405,994	453,860	439,812	465,294
<u>2-SUPPLIES EXPENSE</u>				
7-203.201 Office Supplies	996	1,200	1,200	1,200
7-203.202 Postage	0	200	200	200
7-203.203 Copies/Printing	943	1,000	1,000	1,500
7-203.206 Janitorial	11,072	15,000	15,000	15,000
7-203.208 Fuel	13,309	13,000	15,000	15,000
7-203.209 Tires/Batteries/Accessories	1,996	1,600	1,600	2,500
7-203.210 Minor Tools	846	1,500	1,500	2,000
7-203.211 Chemicals	0	0	0	0
7-203.217 Miscellaneous	315	300	300	500
7-203.220 Safety Equip/Supplies	612	500	500	800
7-203.224 Insecticides & Herbicides	739	1,000	1,000	1,500
7-203.227 Break Refreshments	120	400	400	500
*** CATEGORY TOTAL ***	30,948	35,700	37,700	40,700

**CITY OF GONZALES
BUDGET
FY 2023-2024**

203 - JB WELLS FUND DEPARTMENT EXPENSES	2021/2022 ACTUAL	2022/2023 BUDGET	2022/2023 ESTIMATED	2023/2024 PROPOSED
203 - JB WELLS DEPARTMENT				
<u>3-MAINT./BLDG-EQUIP-STRUCTURES</u>				
7-203.301 Maintenance to Building	16,692	30,000	30,000	20,000
7-203.302 Maint. to Heat/Air Conditioner	1,313	2,000	2,000	2,500
7-203.304 Small Equipment/Furniture	13	921	921	0
7-203.309 Maintenance to Grounds	70,320	20,000	20,000	20,000
7-203.315 Maintenance to Vehicles	9,262	4,000	4,000	6,000
7-203.316 Maintenance to Equipment	16,754	20,000	20,000	25,000
7-203.333 Maintenance to RV Facility	1,012	2,000	2,000	2,500
7-203.334 Maint. to Rodeo-Stock Show Arena	17,217	13,000	13,000	13,000
***CATEGORY TOTAL ***	132,583	91,921	91,921	89,000
<u>4-CONTRACTS/OPER SERVICES</u>				
7-203.401 Telephone/Internet, Etc.	3,600	12,000	3,600	3,600
7-203.402 Utilities	104,194	95,000	105,500	107,000
7-203.404 Cell Phones	1,090	1,140	1,008	1,008
7-203.409 Subscriptions	0	0	0	0
7-203.411 Special Contracts	845	1,750	1,750	1,750
7-203.413 Vehicle/Equipment Lease	0	2,000	2,000	2,000
7-203.415 Attorney/Court/Legal	0	0	0	0
7-203.417 Liab/Comp/Fire Insurance	0	0	0	0
7-203.419 Personal Performance Bond	201	202	202	202
7-203.430 Travel/Training	0	1,000	1,000	1,000
7-203.440 TYRA Expense	31,462	40,000	35,000	35,000
7-203.442 YRA Expense	0	0	0	0
7-203.443 TxJHRA Expense	140,428	138,076	138,076	142,567
***CATEGORY TOTAL ***	281,820	291,168	288,136	294,127
<u>5-SPECIAL CHARGES EXPENSE</u>				
7-203.502 Advertising	874	500	500	500
7-203.503 Bad Debts	0	0	0	0
7-203.513 Credit Card Fees	0	0	0	0
***CATEGORY TOTAL ***	874	500	500	500

**CITY OF GONZALES
BUDGET
FY 2023-2024**

203 - JB WELLS FUND DEPARTMENT EXPENSES	2021/2022 ACTUAL	2022/2023 BUDGET	2022/2023 ESTIMATED	2023/2024 PROPOSED
203 - JB WELLS DEPARTMENT				
<u>6-CAPITAL OUTLAY EXPENSE</u>				
7-203.605 Athletic Fields Project	0	0	0	0
7-203.608 Vehicles/Equipment	0	0	0	0
7-203.631 J.B. Wells Park Project	0	0	0	0
7-203.640 Capital Improvements	0	20,000	20,000	0
7-203.650 Capital Replacement	0	0	0	0
CATEGORY TOTAL	0	20,000	20,000	0
<u>7-COMMUNITY/BUSINESS DEV</u>				
7-203.701 Vehicle/Equip - Principal Pymt.	0	0	0	0
7-203.702 Vehicle/Equip - Interest Pymt.	0	0	0	0
CATEGORY TOTAL	0	0	0	0
<u>8-COST OF GOODS SOLD</u>				
7-203.801 Cost of Concession Goods Sold	0	0	0	0
7-203.802 Cost of Souvenir Goods Sold	0	1,500	0	1,500
7-203.803 Woodshavings	32,964	41,000	41,000	41,000
7-203.808 Concession Supplies	0	0	0	0
CATEGORY TOTAL	32,964	42,500	41,000	42,500
DEPARTMENT TOTAL	885,183	935,649	919,069	932,121

ANNUAL BUDGET PERSONNEL REQUEST SUMMARY

FISCAL YEAR 2023-2024	DEPT: 203 DIVISIONS: JB Wells Park	ACTIVITY:	FUND: 203
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**** FROM THE CITY OF GONZALES' STRATEGIC PLAN; ENTER THE GOAL; MILESTONE; AND ACTION PLAN WITH DIALOGUE TO JUSTIFY YOUR REQUEST.**

GOAL _____	All Goals
MILESTONE _____	All Milestones
ACTION PLAN _____	All Action Plans

PERSONNEL BY POSITION (Denote if Part-time)	2022-2023	Proposed	Planning Years				Total by Class
	# of Funded Employees	23-24	24-25	25-26	26-27	27-28	
ARENA OPERATIONS MANAGER	1	1					1
REVENUE COLLECTIONS CLERK	1	1					1
CREW LEADER	1	1					1
EQUIPMENT OPERATOR I	4	4					4
EQUIPMENT OPERATOR (SEASONAL)	1	0					0
							0
							0
							0
							0
							0
							0
	8	7	0	0	0	0	7

CAPITAL OUTLAY REQUIREMENTS (AS RELATED TO PERSONNEL ADDITIONS OR CHANGES)

DESCRIPTION	2022-2023	23-24	24-25	25-26	26-27	27-28	TOTAL
Vehicle(s)							\$ -
Radio(s) or Cell Phone							\$ -
Uniforms							\$ -
Furniture							\$ -
Computer / Other Equip							\$ -
TOTAL NEEDED BY YEAR	-	-	-	-	-	-	\$ -

JUSTIFICATION

**ANNUAL BUDGET
BUDGETARY REQUEST JUSTIFICATION FORM**

Fund: 203
Department: 203 JB Wells Park
Line Item #: 411 Special Contracts

DESCRIPTION	REQUESTED
Annual Sprinkler Inspection	\$ 650
Annual Ansul Inspection	\$ 200
Annual Fire Monitoring	\$ 500
Annual Fire Alarm Inspection	\$ 400
TOTAL	\$ 1,750

JUSTIFICATION

PURPOSE / OBJECTIVE OF THIS REQUEST:

CHANGES / IMPROVEMENTS FROM CURRENT OPERATIONS:

IS THIS REQUEST A ONE-TIME OR ON-GOING EXPENDITURE ? (CHECK WHICH APPLIES)

210
ELECTRIC
FUND

**CITY OF GONZALES
BUDGET
FY 2023-2024**

210 - ELECTRIC FUND SUMMARY DEPARTMENT SUMMARY	2021/2022 ACTUAL	2022/2023 BUDGET	2022/2023 ESTIMATED	2023/2024 PROPOSED
710- ELECTRIC DEPARTMENT	10,608,112	10,880,143	10,842,472	10,932,943
750- REVENUE COLLECTION	298,397	279,802	279,302	279,302
809- HYDRO PLANT CONSTRUCTION	0	0	0	0
TOTAL REVENUES	10,906,509	11,159,945	11,121,774	11,212,245
710- ELECTRIC DEPARTMENT	10,406,372	11,387,727	11,450,047	10,723,680
750- REVENUE COLLECTION	282,478	304,792	296,061	321,669
809- HYDRO PLANT CONSTRUCTION	48,500	146,000	146,300	147,700
TOTAL EXPENDITURES	10,737,350	11,838,519	11,892,407	11,193,048
USE OF FUND BALANCE TO BALANCE THE BUDGET				0

**CITY OF GONZALES
BUDGET
FY 2023-2024**

210 - ELECTRIC FUND DEPARTMENT REVENUES	2021/2022 ACTUAL	2022/2023 BUDGET	2022/2023 ESTIMATED	2023/2024 PROPOSED
710- ELECTRIC REVENUES				
4-710.151 Sales	10,240,031	10,500,000	10,400,000	10,500,000
4-710.152 Penalties	104,679	128,000	100,000	100,000
4-710.153 Material Sales	37,722	28,000	35,000	35,000
4-710.154 Security Light Rental	70,846	70,850	70,850	70,850
4-710.155 Utility Pole Rental	69,843	69,843	69,843	69,843
4-710.164 Miscellaneous Income	1,898	0	0	0
4-710.170 Service Calls	0	0	40	0
4-710.171 Meter Tampering	3,000	2,750	2,750	2,750
4-710.172 Same Day Connects	500	500	500	500
4-710.173 New Service	8,220	7,200	8,000	8,000
4-710.174 Payment Extension	45,900	46,000	45,000	45,000
4-710.250 Insurance Reimbursement	32	0	0	0
4-710.251 Interest Income	25,441	22,000	101,000	101,000
4-710.602 Sale of Right Away	0	0	4,489	0
4-710.603 Donation - AEP	0	0	0	0
4-710.631 Reimbursement of Costs	0	0	0	0
4-710.912 Fema Grant Revenue	0	0	0	0
4-710.920 Sale of Assets	0	5,000	5,000	0
TOTAL 710 - ELECTRIC DEPARTMENT	10,608,112	10,880,143	10,842,472	10,932,943
750- REVENUE COLLECTIONS				
4-750.551 Sales Tax Discount	1,057	825	825	825
4-750.552 Hot Check Fees	1,470	2,000	1,500	1,500
4-750.553 Transfer Fees	0	0	0	0
4-750.554 Reconnect Fees	18,175	17,200	17,200	17,200
4-750.555 Reproduction Fees	0	0	0	0
4-750.911 Revenue Collection Transfer	277,695	259,777	259,777	259,777
TOTAL 750 - REVENUE COLLECTION	298,397	279,802	279,302	279,302
809- HYDRO PLANT CONSTRUCTION				
4-809.102 Interest Income	0	0	0	0
4-809.950 Transfer from DSF Proprietary	0	0	0	0
TOTAL 809 - HYDRO PLANT CONSTRUCTION	0	0	0	0
*** TOTAL REVENUES ***	10,906,509	11,159,945	11,121,774	11,212,245

**CITY OF GONZALES
BUDGET
FY 2023-2024**

210 - ELECTRIC FUND DEPARTMENT EXPENSES	2021/2022 ACTUAL	2022/2023 BUDGET	2022/2023 ESTIMATED	2023/2024 PROPOSED
710 - ELECTRIC DEPARTMENT				
<u>1-PERSONNEL EXPENSE</u>				
7-710.106 Salaries - Department Head	74,218	75,778	75,778	77,858
7-710.106 Salaries	54,643	56,204	56,204	58,284
7-710.107 Salaries - Overtime	0	100	100	100
7-710.108 Part Time Salaries	13,080	20,000	14,500	16,000
7-710.109 Longevity Pay	1,990	2,050	2,050	2,110
7-710.110 F.I.C.A.	10,761	11,791	11,370	11,808
7-710.111 Unemployment	27	27	27	27
7-710.112 Retirement TMRS	14,062	13,252	13,252	18,723
7-710.113 Workers Compensation	1,980	3,421	3,299	3,375
7-710.114 Medical Insurance	13,966	17,130	14,731	16,793
7-710.115 Flex Card Fees	59	70	70	70
7-710.116 Life Insurance	135	130	130	130
7-710.117 Other (Uniforms)	446	800	800	800
7-710.121 Employment Fees	270	300	300	300
***CATEGORY TOTAL ***	185,637	201,053	192,612	206,379
<u>2-SUPPLIES EXPENSE</u>				
7-710.201 Office Supplies	930	300	300	300
7-710.202 Postage	0	50	0	50
7-710.203 Copies/Printing	0	0	40	800
7-710.205 Protective Clothing	0	0	0	0
7-710.206 Janitorial	0	500	500	0
7-710.207 Medical	0	0	0	0
7-710.208 Fuel	6,372	7,000	7,000	7,000
7-710.209 Tires/Batteries/Accessories	0	2,000	1,000	3,000
7-710.210 Minor Tools	274	1,000	1,200	1,200
7-710.211 Chemicals	0	0	0	0
7-710.217 Miscellaneous	285	300	305	300
7-710.220 Safety Equipment/Supplies	124	1,500	1,500	1,500
7-710.224 Insecticides & Herbicides	0	0	0	0
7-710.227 Break Refreshments	0	0	0	0
7-710.229 Oxygen/Acetylene	0	0	0	0
*** CATEGORY TOTAL ***	7,985	12,650	11,845	14,150

**CITY OF GONZALES
BUDGET
FY 2023-2024**

210 - ELECTRIC FUND DEPARTMENT EXPENSES	2021/2022 ACTUAL	2022/2023 BUDGET	2022/2023 ESTIMATED	2023/2024 PROPOSED
710 - ELECTRIC DEPARTMENT				
<u>3-MAINT./BLDG-EQUIP-STRUCTURES</u>				
7-710.301 Maintenance to Building	104	200	100	200
7-710.302 Maint. to Heat/Air Conditioner	0	0	0	0
7-710.305 Maint. to Machine/Tools/Instr.	0	0	0	0
7-710.308 Maintenance to Pumps/Motors	0	0	0	0
7-710.313 Maintenance to Hydro	24,809	40,000	27,000	28,000
7-710.314 Maintenance to Structures/Dam	0	0	0	0
7-710.315 Maintenance to Vehicles	2,386	3,000	500	3,000
7-710.316 Maintenance to Equipment	0	20,000	5,000	20,000
7-710.321 Maintenance to Meters	2,176	11,000	3,000	11,000
7-710.322 Maintenance to Power Poles	23,578	50,000	40,000	60,000
7-710.323 Maint. to Transformers/Capict.	49,214	45,000	45,000	55,000
7-710.324 Maint. To Generating Machine	0	0	0	0
7-710.325 Maint. to Distribution System	40,445	60,000	70,000	70,000
7-710.326 Maintenance to Street Lights	25,706	74,000	74,000	50,000
7-710.328 Maintenance to Substation	0	0	0	0
***CATEGORY TOTAL ***	168,418	303,200	264,600	297,200
<u>4-CONTRACTS/OPER SERVICES</u>				
7-710.401 Telephone/Internet, Etc.	2,484	2,880	2,880	4,300
7-710.402 Utilities	78,558	65,000	80,000	82,000
7-710.404 Cell Phones	1,089	1,100	1,100	1,008
7-710.405 Internet Access	1,251	1,300	1,300	0
7-710.406 Audit	0	0	0	0
7-710.407 Insurance Broker Fee	0	0	0	0
7-710.408 Membership Dues	1,980	0	0	0
7-710.411 Special Contracts	55,306	128,000	175,000	109,500
7-710.412 Contractual Svcs	473,669	495,960	473,760	495,960
7-710.413 Vehicle/Equipment Lease	376	500	500	500
7-710.415 Attorney/Court/Legal	0	0	0	0
7-710.417 Liab/Comp/Fire Insurance	28,000	28,000	28,000	29,000
7-710.421 Computer Tech	27,868	30,000	30,000	0
7-710.422 Software	6,275	0	0	0
7-710.423 Engineering	6,402	40,000	10,000	50,000
7-710.430 Travel/Training	88	1,000	500	1,000
7-710.458 T.C.E.Q.	24,822	26,000	25,416	26,000
***CATEGORY TOTAL ***	708,168	819,740	828,456	799,268

**CITY OF GONZALES
BUDGET
FY 2023-2024**

210 - ELECTRIC FUND DEPARTMENT EXPENSES	2021/2022 ACTUAL	2022/2023 BUDGET	2022/2023 ESTIMATED	2023/2024 PROPOSED
710 ELECTRIC DEPARTMENT				
<u>5-SPECIAL CHARGES EXPENSE</u>				
7-710.502 Advertising	0	1,000	1,000	0
7-710.503 Bad Debts	14,482	18,700	16,000	16,000
7-710.506 Franchise Fees	1,217,445	1,207,500	1,207,500	1,181,250
CATEGORY TOTAL	1,231,927	1,227,200	1,224,500	1,197,250
<u>6-CAPITAL OUTLAY EXPENSE</u>				
7-710.602 Buildings	0	22,000	0	0
7-710.603 Hydro Capital	0	0	0	0
7-710.608 Vehicle/Equipment	0	0	0	0
7-710.610 Office Furniture/Equipment	0	0	0	0
7-710.611 Power Poles	0	0	0	0
7-710.612 Meters	0	0	0	0
7-710.615 Transformers/Capc.	0	0	0	0
7-710.616 Street Lights	0	0	0	0
7-710.640 Capital Improvement	0	630,830	630,830	0
7-710.650 Capital Replacement	0	150,000	171,150	0
CATEGORY TOTAL	0	802,830	801,980	0
<u>8-COST OF GOODS SOLD</u>				
7-710.801 LCRA Power Purchase	6,081,834	6,000,000	6,105,000	6,105,000
CATEGORY TOTAL	6,081,834	6,000,000	6,105,000	6,105,000
<u>9-NON-OPERATING EXPENSE</u>				
7-710.900 Transfer to General Fund	1,734,677	1,709,677	1,709,677	1,684,677
7-710.901 Transfer to Debt Service	0	0	0	0
7-710.911 Transfer to Revenue Collections	141,191	126,377	126,377	126,377
7-710.912 Transfer to Administrative Cost	146,535	185,000	185,000	293,379
CATEGORY TOTAL	2,022,403	2,021,054	2,021,054	2,104,433
DEPARTMENT TOTAL	10,406,372	11,387,727	11,450,047	10,723,680

**ANNUAL BUDGET
PERSONNEL REQUEST SUMMARY**

FISCAL YEAR 2023-2024	DEPT: 710	ACTIVITY:	FUND: 210
	DIVISIONS: Electric		

** FROM THE CITY OF GONZALES' STRATEGIC PLAN; ENTER THE GOAL; MILESTONE; AND ACTION PLAN WITH DIALOGUE TO JUSTIFY YOUR REQUEST.

GOAL _____	All Goals
MILESTONE _____	All Milestones
ACTION PLAN _____.____.	All Action Plans

PERSONNEL BY POSITION (Denote if Part-time)	2022-2023	Proposed	Planning Years				Total by Class
	# of Funded Employees	23-24	24-25	25-26	26-27	27-28	
ELECTRIC DIRECTOR/LIAISON	1	1					1
LINEMAN I/METER READER	1	1					1
HYDRO PLANT STATION TECHNICIAN (PART-TIME)	1	1					1
							0
							0
							0
							0
							0
							0
							0
							0
							0
	3	3	0	0	0	0	3

**CAPITAL OUTLAY REQUIREMENTS
(AS RELATED TO PERSONNEL ADDITIONS OR CHANGES)**

DESCRIPTION	2022-2023	23-24	24-25	25-26	26-27	27-28	TOTAL
Vehicle(s)							\$ -
Radio(s) or Cell Phone							\$ -
Uniforms							\$ -
Furniture							\$ -
Computer / Other Equip							\$ -
TOTAL NEEDED BY YEAR	-	-	-	-	-	-	\$ -

JUSTIFICATION

**ANNUAL BUDGET
BUDGETARY REQUEST JUSTIFICATION FORM**

Fund: 210
Department: 710 Electric
Line Item #: 411 Special Contracts

DESCRIPTION	REQUESTED
Pole Replacement Audit	\$ 9,500
Contracted Services for Pole Replacement	\$ 100,000
TOTAL	\$ 109,500

JUSTIFICATION

PURPOSE / OBJECTIVE OF THIS REQUEST:

CHANGES / IMPROVEMENTS FROM CURRENT OPERATIONS:

IS THIS REQUEST A ONE-TIME ___ OR ON-GOING EXPENDITURE X? (CHECK WHICH APPLIES)

**ANNUAL BUDGET
BUDGETARY REQUEST JUSTIFICATION FORM**

Fund: 210
Department: 710 Electric
Line Item #: 412 Contractual Services

DESCRIPTION	REQUESTED
Contract with GVEC to handle electric utility operations day to day	\$ 461,760
PCA Calculation and Line Loss	\$ 12,000
Meter Data Collection	\$ 22,200
TOTAL	\$ 495,960

JUSTIFICATION

PURPOSE / OBJECTIVE OF THIS REQUEST:

CHANGES / IMPROVEMENTS FROM CURRENT OPERATIONS:

IS THIS REQUEST A ONE-TIME ___ OR ON-GOING EXPENDITURE X? (CHECK WHICH APPLIES)

**ANNUAL BUDGET
BUDGETARY REQUEST JUSTIFICATION FORM**

Fund: 210
Department: 710 Electric
Line Item #: 423 Engineering

DESCRIPTION	REQUESTED
Engineering for projects	\$ 50,000
TOTAL	\$ 50,000

JUSTIFICATION

PURPOSE / OBJECTIVE OF THIS REQUEST:

CHANGES / IMPROVEMENTS FROM CURRENT OPERATIONS:

IS THIS REQUEST A ONE-TIME ___ OR ON-GOING EXPENDITURE X ? (CHECK WHICH APPLIES)

750
REVENUE
COLLECTIONS

**CITY OF GONZALES
BUDGET
FY 2023-2024**

210 - ELECTRIC FUND DEPARTMENT EXPENSES	2021/2022 ACTUAL	2022/2023 BUDGET	2022/2023 ESTIMATED	2023/2024 PROPOSED
750 REVENUE COLLECTIONS DEPARTMENT				
<u>1-PERSONNEL EXPENSE</u>				
7-750.106 Salaries - Department Head	59,608	59,155	59,155	61,235
7-750.106 Salaries	99,740	103,876	103,876	110,116
7-750.107 Overtime	0	100	100	100
7-750.109 Longevity Pay	1,005	1,295	1,295	1,530
7-750.110 F.I.C.A.	11,664	12,579	12,579	13,225
7-750.111 Unemployment	36	36	36	36
7-750.112 Retirement TMRS	16,834	16,245	16,245	20,970
7-750.113 Workers Compensation	274	367	367	380
7-750.114 Medical Insurance	27,858	34,260	29,462	33,587
7-750.115 Flex Card/ACA/COBRA Fee	59	200	200	200
7-750.116 Life Insurance	268	260	259	259
7-750.117 Uniforms	0	0	0	0
7-750.121 Employment Fees	0	200	200	200
***CATEGORY TOTAL ***	217,346	228,573	223,774	241,839
<u>2-SUPPLIES EXPENSE</u>				
7-750.201 Office Supplies	6,310	7,700	6,500	7,700
7-750.202 Postage	16,709	16,500	17,000	18,000
7-750.203 Copies / Printing	0	0	0	0
7-750.217 Miscellaneous	0	0	0	250
*** CATEGORY TOTAL ***	23,019	24,200	23,500	25,950
<u>3-MAINT./BLDG-EQUIP-STRUCTURES</u>				
7-750.301 Maintenance to Building	0	0	0	0
7-750.304 Small Equipment/Furniture	0	0	0	0
7-750.316 Maintenance to Equipment	0	0	0	0
***CATEGORY TOTAL ***	0	0	0	0

**CITY OF GONZALES
BUDGET
FY 2023-2024**

210 - ELECTRIC FUND DEPARTMENT EXPENSES	2021/2022 ACTUAL	2022/2023 BUDGET	2022/2023 ESTIMATED	2023/2024 PROPOSED
750 REVENUE COLLECTIONS DEPARTMENT				
<u>4-CONTRACTS/OPER SERVICES</u>				
7-750.401 Telephone/Internet, Etc.	0	0	0	0
7-750.404 Cell Phone	0	0	0	0
7-750.407 Insurance Broker Fee	0	0	0	0
7-750.408 Membership Dues	0	0	0	0
7-750.411 Special Contracts	4,530	6,532	5,500	6,580
7-750.413 Vehicle/Equipment Lease	792	1,200	1,000	1,000
7-750.419 Personal Performance Bond	115	187	187	200
7-750.421 Computer - Tech	0	0	0	0
7-750.422 Software	35,767	40,000	38,000	42,000
7-750.430 Travel/Training	909	4,000	4,000	4,000
CATEGORY TOTAL	42,113	51,919	48,687	53,780
<u>5-SPECIAL CHARGES EXPENSE</u>				
7-750.502 Advertising	0	0	0	0
7-750.511 Cash Short Over	0	100	100	100
7-750.513 Credit Card Fees Paid	0	0	0	0
CATEGORY TOTAL	0	100	100	100
<u>6-CAPITAL OUTLAY EXPENSE</u>				
7-750.610 Office Furniture/Equipment	0	0	0	0
7-750.650 Capital Replacement	0	0	0	0
CATEGORY TOTAL	0	0	0	0
DEPARTMENT TOTAL	282,478	304,792	296,061	321,669

ANNUAL BUDGET PERSONNEL REQUEST SUMMARY

FISCAL YEAR 2023-2024	DEPT: 750	ACTIVITY:	FUND:
	DIVISIONS: Revenue Collection		210

** FROM THE CITY OF GONZALES' STRATEGIC PLAN; ENTER THE GOAL; MILESTONE; AND ACTION PLAN WITH DIALOGUE TO JUSTIFY YOUR REQUEST.

GOAL _____	All Goals
MILESTONE _____	All Milestones
ACTION PLAN _____	All Action Plans

PERSONNEL BY POSITION (Denote if Part-time)	2022-2023	Proposed	Planning Years				Total by Class
	# of Funded Employees	23-24	24-25	25-26	26-27	27-28	
REVENUE COLLECTIONS SUPERVISOR	1	1					1
REVENUE COLLECTIONS CLERK	3	3					3
							0
							0
							0
							0
							0
							0
							0
							0
							0
							0
							0
							0
	4	4	0	0	0	0	4

CAPITAL OUTLAY REQUIREMENTS (AS RELATED TO PERSONNEL ADDITIONS OR CHANGES)

DESCRIPTION	2022-2023	23-24	24-25	25-26	26-27	27-28	TOTAL
Vehicle(s)							\$ -
Radio(s) or Cell Phone							\$ -
Uniforms							\$ -
Furniture							\$ -
Computer / Other Equip							\$ -
TOTAL NEEDED BY YEAR	-	-	-	-	-	-	\$ -

JUSTIFICATION

**ANNUAL BUDGET
BUDGETARY REQUEST JUSTIFICATION FORM**

Fund: 210
Department: 750 Revenue Collections
Line Item #: 411 Special Contracts

DESCRIPTION	REQUESTED
Online Collections	\$ 6,000
Diebold, Inc. Maintenance for Counterette Drawers	\$ 580
TOTAL	\$ 6,580

JUSTIFICATION

PURPOSE / OBJECTIVE OF THIS REQUEST:

CHANGES / IMPROVEMENTS FROM CURRENT OPERATIONS:

IS THIS REQUEST A ONE-TIME OR ON-GOING EXPENDITURE ? (CHECK WHICH APPLIES)

809
HYDRO
PLANT
CONSTRUCTION

**CITY OF GONZALES
BUDGET
FY 2023-2024**

210 - ELECTRIC FUND DEPARTMENT EXPENSES	2021/2022 ACTUAL	2022/2023 BUDGET	2022/2023 ESTIMATED	2023/2024 PROPOSED
809 HYDRO PLANT CONSTRUCTION				
<u>1-PERSONNEL EXPENSE</u>				
7-809.150 Bond Issuance Costs	0	0	0	0
CATEGORY TOTAL	0	0	0	0
<u>4-CONTRACTS/OPER SERVICES</u>				
7-809.411 Special Contracts	0	0	0	0
7-809.423 Engineering Fees	0	0	0	0
CATEGORY TOTAL	0	0	0	0
<u>5-SPECIAL CHARGES EXPENSE</u>				
7-809.502 Advertising	0	0	0	0
CATEGORY TOTAL	0	0	0	0
<u>6-CAPITAL OUTLAY EXPENSE</u>				
7-809.640 Capital Project	0	0	0	0
CATEGORY TOTAL	0	0	0	0
<u>9-NON-OPERATING EXPENSES</u>				
7-809.997 Series 2017 - CO Admin Fee	0	500	800	800
7-809.998 Series 2017 - CO Principal	0	100,000	100,000	105,000
7-809.999 Series 2017 - CO Interest	48,500	45,500	45,500	41,900
CATEGORY TOTAL	48,500	146,000	146,300	147,700
DEPARTMENT TOTAL	48,500	146,000	146,300	147,700

220
WATER
FUND

**CITY OF GONZALES
BUDGET
FY 2023-2024**

220 - WATER FUND SUMMARY DEPARTMENT SUMMARY	2021/2022 ACTUAL	2022/2023 BUDGET	2022/2023 ESTIMATED	2023/2024 PROPOSED
720 - WATER REVENUES	2,842,108	3,108,450	3,113,790	3,208,440
TOTAL REVENUES	2,842,108	3,108,450	3,113,790	3,208,440
720 - WATER EXPENDITURES	1,864,000	3,492,039	3,444,425	3,192,759
TOTAL EXPENDITURES	1,864,000	3,492,039	3,444,425	3,192,759
 USE OF FUND BALANCE TO BALANCE THE BUDGET				 0

**CITY OF GONZALES
BUDGET
FY 2023-2024**

220 - WATER FUND DEPARTMENT REVENUES	2021/2022 ACTUAL	2022/2023 BUDGET	2022/2023 ESTIMATED	2023/2024 PROPOSED
720 - WATER DEPARTMENT				
4-720.151 Sales	2,701,344	3,000,000	2,900,000	3,000,000
4-720.152 Penalties	21,246	24,000	24,000	26,000
4-720.153 Material Sales	254	800	3,100	800
4-720.156 Water Miscellaneous	143	150	140	140
4-720.158 Bulk Water Sales	46,803	40,000	60,000	60,000
4-720.159 Gonzales County Water Sales	24,873	24,000	24,500	24,500
4-720.164 Miscellaneous Income	0	0	50	0
4-720.170 Service Calls	0	0	5,500	5,500
4-720.250 Insurance Reimbursement	6,659	0	0	0
4-720.251 Interest Income	22,680	11,500	90,000	85,000
4-720.351 Tap Fees	6,500	8,000	6,500	6,500
4-720.630 Payroll Handling Fees	0	0	0	0
4-720.911 Fema Grant	11,606	0	0	0
4-720.920 Sale of Assets	0	0	0	0
4-720.921 Transfers from Sewer	0	0	0	0
4-720.951 Transfers from General Fund	0	0	0	0
*** TOTAL REVENUES ***	2,842,108	3,108,450	3,113,790	3,208,440

**CITY OF GONZALES
BUDGET
FY 2023-2024**

220 - WATER FUND DEPARTMENT EXPENSES	2021/2022 ACTUAL	2022/2023 BUDGET	2022/2023 ESTIMATED	2023/2024 PROPOSED
720 - WATER DEPARTMENT				
<u>1-PERSONNEL EXPENSE</u>				
7-720.106 Salaries - Department Head	74,409	73,570	73,570	75,650
7-720.106 Salaries	158,317	170,686	170,686	179,007
7-720.107 Salaries - Overtime	5,792	5,000	6,000	6,000
7-720.109 Longevity Pay	2,130	2,370	2,370	2,700
7-720.110 F.I.C.A.	18,133	19,249	19,326	20,147
7-720.111 Unemployment	50	45	45	45
7-720.112 Retirement TMRS	25,719	24,861	24,959	31,945
7-720.113 Workers Compensation	4,646	6,160	6,160	6,352
7-720.114 Medical Insurance	33,203	42,825	36,827	41,983
7-720.115 Flex Card/ACA/COBRA Fee	0	100	100	100
7-720.116 Life Insurance	320	325	323	323
7-720.117 Other (Uniforms)	0	600	600	600
7-720.121 Employment Fees	971	900	900	1,000
***CATEGORY TOTAL ***	323,690	346,691	341,866	365,852
<u>2-SUPPLIES EXPENSE</u>				
7-720.201 Office Supplies	230	200	200	200
7-720.202 Postage	1,060	1,200	100	1,200
7-720.203 Copies / Printing	815	800	820	900
7-720.205 Protective Clothing	548	600	600	600
7-720.206 Janitorial	0	500	0	500
7-720.207 Medical	0	100	0	100
7-720.208 Fuel	6,296	11,000	8,000	11,000
7-720.209 Tires/Batteries/Accessories	2,854	3,000	3,000	3,000
7-720.210 Minor Tools	6,443	7,500	7,000	7,500
7-720.211 Chemicals	79,832	64,000	85,000	90,000
7-720.217 Miscellaneous	160	500	500	500
7-720.220 Safety Equipment/Supplies	287	500	500	500
7-720.224 Insecticides & Herbicides	128	500	250	500
7-720.225 Laboratory Supplies	6,022	7,500	7,500	8,000
7-720.227 Break Refreshments	0	75	75	75
7-720.230 Backfill Materials	6,648	8,500	8,500	10,000
*** CATEGORY TOTAL ***	111,323	106,475	122,045	134,575

**CITY OF GONZALES
BUDGET
FY 2023-2024**

220 - WATER FUND DEPARTMENT EXPENSES	2021/2022 ACTUAL	2022/2023 BUDGET	2022/2023 ESTIMATED	2023/2024 PROPOSED
720 - WATER DEPARTMENT				
<u>3-MAINT./BLDG-EQUIP-STRUCTURES</u>				
7-720.301 Maintenance to Building	0	1,000	1,000	1,000
7-720.302 Maintenance to Heat/AC	0	0	0	0
7-720.304 Small Equipment/Furniture	17,860	12,100	12,200	13,700
7-720.305 Maint. to Machine/Tools/Instr.	185	1,250	3,745	1,250
7-720.306 Maintenance to Water Lines	44,678	60,000	70,000	80,000
7-720.308 Maintenance to Pumps/Motors	215	11,000	8,000	15,000
7-720.309 Maintenance to Grounds	0	2,350	2,408	2,350
7-720.313 Maintenance to Water Plant	300	500	0	500
7-720.315 Maintenance to Vehicles	1,282	3,000	3,000	3,000
7-720.316 Maintenance to Equipment	30,330	25,300	25,300	35,000
7-720.320 Maintenance to Fire Hydrants	24,875	14,000	14,000	14,000
7-720.321 Maintenance to Meters	4,539	9,000	9,000	11,000
7-720.330 Maintenance to Lab Equipment	201	1,000	500	1,000
***CATEGORY TOTAL ***	124,465	140,500	149,153	177,800
<u>4-CONTRACTS/OPER SERVICES</u>				
7-720.401 Telephone/Internet, Etc.	7,301	7,100	7,500	7,600
7-720.402 Utilities	144,549	150,000	148,000	150,000
7-720.404 Cell Phones	1,230	1,415	1,400	1,400
7-720.408 Membership Dues	375	800	500	800
7-720.411 Special Contracts	9,450	0	0	128,000
7-720.413 Vehicle/Equipment Lease	0	15,397	11,000	23,165
7-720.417 Liab/Comp/Fire Insurance	28,000	28,000	28,000	29,000
7-720.421 Computer Tech	13,934	13,400	14,000	0
7-720.422 Software	4,178	0	4,200	4,500
7-720.423 Engineering	18,705	47,900	22,000	50,000
7-720.430 Travel/Training	3,291	5,000	3,000	5,000
7-720.440 Sample Analysis	7,219	14,000	10,000	14,000
7-720.458 T.C.E.Q./Water Master	9,086	10,000	9,200	10,000
CATEGORY TOTAL	247,318	293,012	258,800	423,465

**CITY OF GONZALES
BUDGET
FY 2023-2024**

220 - WATER FUND DEPARTMENT EXPENSES	2021/2022 ACTUAL	2022/2023 BUDGET	2022/2023 ESTIMATED	2023/2024 PROPOSED
720 - WATER DEPARTMENT				
<u>5-SPECIAL CHARGES EXPENSE</u>				
7-720.502 Advertising	315	1,000	1,000	1,000
7-720.503 Bad Debts	3,049	5,800	3,000	5,800
7-720.506 Franchise Fees	186,945	210,000	202,000	202,500
7-720.512 Damage Claims	724	0	0	0
CATEGORY TOTAL	191,033	216,800	206,000	209,300
<u>6-CAPITAL OUTLAY EXPENSE</u>				
7-720.603 Structures	0	22,000	0	0
7-720.608 Vehicles & Equipment	0	38,982	38,982	152,500
7-720.612 Meters	0	0	0	0
7-720.613 Water Hydrants	0	0	0	0
7-720.624 Laboratory Equipment	0	0	0	0
7-720.640 Capital Improvement	0	35,661	35,661	451,463
7-720.650 Capital Replacement	0	1,412,918	1,412,918	344,500
CATEGORY TOTAL	0	1,509,561	1,487,561	948,463
<u>7-COMMUNITY/BUSINESS DEV</u>				
7-720.701 Vehicle/Equip Principal Pymt.	0	0	0	0
7-720.702 Vehicle/Equip Interest Pymt.	0	0	0	0
CATEGORY TOTAL	0	0	0	0
<u>9-NON-OPERATING EXPENSE</u>				
7-720.900 Transfer to General Fund	690,000	690,000	690,000	665,000
7-720.901 Transfer to Debt Service	0	0	0	0
7-720.902 Transfer to Sewer	0	0	0	0
7-720.911 Transfer to Revenue Collections	85,336	84,000	84,000	84,000
7-720.912 Transfer to Administrative Cost	90,835	105,000	105,000	184,304
CATEGORY TOTAL	866,171	879,000	879,000	933,304
DEPARTMENT TOTAL	1,864,000	3,492,039	3,444,425	3,192,759

ANNUAL BUDGET PERSONNEL REQUEST SUMMARY

FISCAL YEAR 2023-2024	DEPT: 720	ACTIVITY:	FUND: 220
	DIVISIONS: Water		

** FROM THE CITY OF GONZALES' STRATEGIC PLAN; ENTER THE GOAL; MILESTONE; AND ACTION PLAN WITH DIALOGUE TO JUSTIFY YOUR REQUEST.

GOAL _____	All Goals
MILESTONE _____	All Milestones
ACTION PLAN _____	All Action Plans

PERSONNEL BY POSITION (Denote if Part-time)	2022-2023	Proposed	Planning Years				Total by Class
	# of Funded Employees	23-24	24-25	25-26	26-27	27-28	
WATER DEPARTMENT DIRECTOR	1	1					1
CREW LEADER	1	1					1
WATER OPERATOR I	2	2					2
WATER OPERATOR II	1	1					1
							0
							0
							0
							0
							0
							0
							0
	5	5	0	0	0	0	5

CAPITAL OUTLAY REQUIREMENTS (AS RELATED TO PERSONNEL ADDITIONS OR CHANGES)

DESCRIPTION	2022-2023	23-24	24-25	25-26	26-27	27-28	TOTAL
Vehicle(s)							\$ -
Radio(s) or Cell Phone							\$ -
Uniforms							\$ -
Furniture							\$ -
Computer / Other Equip							\$ -
TOTAL NEEDED BY YEAR	-	-	-	-	-	-	\$ -

JUSTIFICATION

**ANNUAL BUDGET
BUDGETARY REQUEST JUSTIFICATION FORM**

Fund: 220
Department: 720 Water Department
Line Item #: 304 Small Equipment/Furniture

DESCRIPTION	REQUESTED
Purchase of a computer to replace the Optiplex 3060 3BXJHQ2	\$ 1,600
TOTAL	\$ 1,600

JUSTIFICATION

PURPOSE / OBJECTIVE OF THIS REQUEST:

CHANGES / IMPROVEMENTS FROM CURRENT OPERATIONS:

IS THIS REQUEST A ONE-TIME OR ON-GOING EXPENDITURE ? (CHECK WHICH APPLIES)

**ANNUAL BUDGET
BUDGETARY REQUEST JUSTIFICATION FORM**

Fund: 220
Department: 720 Water Department
Line Item #: 411 Special Contracts

DESCRIPTION	REQUESTED
Conduct a study of the water system service lines and prepare a service line inventory to comply with the USEPA's revised lead and copper rule.	\$ 128,000
TOTAL	\$ 128,000

JUSTIFICATION
 This is mandated by the EPA.

PURPOSE / OBJECTIVE OF THIS REQUEST:
 To compile information of water service lines.

CHANGES / IMPROVEMENTS FROM CURRENT OPERATIONS:
 To insure we do not have lead service lines.

IS THIS REQUEST A ONE-TIME OR ON-GOING EXPENDITURE ? (CHECK WHICH APPLIES)

**ANNUAL BUDGET
BUDGETARY REQUEST JUSTIFICATION FORM**

Fund: 220
Department: 720 Water Department
Line Item #: 413 Vehicle/Equipment Lease

DESCRIPTION	REQUESTED
Lease of 2 - 1/2 ton chevrolet trucks: 1 for water distribution and 1 for water production	\$ 23,165
TOTAL	\$ 23,165

JUSTIFICATION

PURPOSE / OBJECTIVE OF THIS REQUEST:

CHANGES / IMPROVEMENTS FROM CURRENT OPERATIONS:

IS THIS REQUEST A ONE-TIME ___ OR ON-GOING EXPENDITURE X? (CHECK WHICH APPLIES)

**ANNUAL BUDGET
BUDGETARY REQUEST JUSTIFICATION FORM**

Fund: 220
Department: 720 Water Department
Line Item #: 608 Vehicles/Equipment

DESCRIPTION	REQUESTED
Purchase of a Backhoe	\$ 140,000
TOTAL	\$ 140,000

JUSTIFICATION
 Our auxiliary backhoe is over 10 years old and in need of replacement.

PURPOSE / OBJECTIVE OF THIS REQUEST:
 To purchase a new backhoe.

CHANGES / IMPROVEMENTS FROM CURRENT OPERATIONS:
 More efficient and less down time.

IS THIS REQUEST A ONE-TIME OR ON-GOING EXPENDITURE ? (CHECK WHICH APPLIES)

**ANNUAL BUDGET
BUDGETARY REQUEST JUSTIFICATION FORM**

Fund: 220
Department: 720 Water Department
Line Item #: 608 Vehicles/Equipment

DESCRIPTION	REQUESTED
Finished water motor at water plant	\$ 12,500
GE brand 75 hp 3 phase	
TOTAL	\$ 12,500

JUSTIFICATION
 The City does not have a back up motor for the finished water pumps.

PURPOSE / OBJECTIVE OF THIS REQUEST:
 This will be a back up motor in case the other goes out.

CHANGES / IMPROVEMENTS FROM CURRENT OPERATIONS:
 We will not have to worry about a shutdown for a long period of time with a backup on hand.

IS THIS REQUEST A ONE-TIME X OR ON-GOING EXPENDITURE ____? (CHECK WHICH APPLIES)

**ANNUAL BUDGET
BUDGETARY REQUEST JUSTIFICATION FORM**

Fund: 220
Department: 720 Water Department
Line Item #: 640 Capital Improvements

DESCRIPTION	REQUESTED
The 600 block of Hoskins had some water line replacements and this is to reclaim the road to its original condition before the water line replacement	\$ 82,610
TOTAL	\$ 82,610

JUSTIFICATION

PURPOSE / OBJECTIVE OF THIS REQUEST:

CHANGES / IMPROVEMENTS FROM CURRENT OPERATIONS:

IS THIS REQUEST A ONE-TIME OR ON-GOING EXPENDITURE ? (CHECK WHICH APPLIES)

**ANNUAL BUDGET
BUDGETARY REQUEST JUSTIFICATION FORM**

Fund: 220
Department: 720 Water Department
Line Item #: 640 Capital Improvements

DESCRIPTION	REQUESTED
The 1400 block of Gardien had some water line replacements and this is to reclaim the road to its original condition before the water line replacement	\$ 116,665
TOTAL	\$ 116,665

JUSTIFICATION

PURPOSE / OBJECTIVE OF THIS REQUEST:

CHANGES / IMPROVEMENTS FROM CURRENT OPERATIONS:

IS THIS REQUEST A ONE-TIME OR ON-GOING EXPENDITURE ? (CHECK WHICH APPLIES)

**ANNUAL BUDGET
BUDGETARY REQUEST JUSTIFICATION FORM**

Fund: 220
Department: 720 Water Department
Line Item #: 640 Capital Improvements

DESCRIPTION	REQUESTED
The 100-400 block of Ponton Street had some water line replacements and this is to reclaim the road to its original condition before the water line replacement	\$ 252,188
TOTAL	\$ 252,188

JUSTIFICATION

PURPOSE / OBJECTIVE OF THIS REQUEST:

CHANGES / IMPROVEMENTS FROM CURRENT OPERATIONS:

IS THIS REQUEST A ONE-TIME OR ON-GOING EXPENDITURE ? (CHECK WHICH APPLIES)

**ANNUAL BUDGET
BUDGETARY REQUEST JUSTIFICATION FORM**

Fund: 220
Department: 720 Water Department
Line Item #: 650 Capital Replacement -In House

DESCRIPTION	REQUESTED
Replace 8" cast iron water line with 8" PVC in the 700 block of St. James	\$ 19,800
Replace 2" steel line with 2" PVC in the 1400 block of St. Peter	\$ 18,200
Replace 6" cast iron and replace 1 fire hydrant in the 200 block of South Bright	\$ 19,500
Replace 2" steel line with 6" PVC and add a fire hydrant in the 900 block of Hamilton	\$ 19,700
Replace 6" cast iron with 6" PVC in the 300 block of North Bright	\$ 18,700
Replace 2" steel pipe with 6" PVC in 900 block of St. Peter	\$ 19,600
TOTAL	\$ 115,500

JUSTIFICATION
 All of these lines are old and in bad shape.

PURPOSE / OBJECTIVE OF THIS REQUEST:
 To replace old lines and add fire protection.

CHANGES / IMPROVEMENTS FROM CURRENT OPERATIONS:
 Less maintenance, added fire protection, and provide continuous service to our customers.

IS THIS REQUEST A ONE-TIME OR ON-GOING EXPENDITURE ? (CHECK WHICH APPLIES)

**ANNUAL BUDGET
BUDGETARY REQUEST JUSTIFICATION FORM**

Fund: 220
Department: 720 Water Department
Line Item #: 650 Capital Replacement - Bid out

DESCRIPTION	REQUESTED
Replace 770' of 8' cast iron with 8" PVC in the 500 and 600 blocks of St. Joseph	\$ 150,000
TOTAL	\$ 150,000

JUSTIFICATION
 Line is old and in bad shape.

PURPOSE / OBJECTIVE OF THIS REQUEST:
 To replace the water line.

CHANGES / IMPROVEMENTS FROM CURRENT OPERATIONS:
 Reduce maintenance costs and help provide continuous service to our customers.

IS THIS REQUEST A ONE-TIME OR ON-GOING EXPENDITURE ? (CHECK WHICH APPLIES)

**ANNUAL BUDGET
BUDGETARY REQUEST JUSTIFICATION FORM**

Fund: 220
Department: 720 Water Department
Line Item #: 650 Capital Replacement - Bid out

DESCRIPTION	REQUESTED
Replace 400' of 6" cast iron with 6" PVC in the 200 block of St. Peter	\$ 79,000
TOTAL	\$ 79,000

JUSTIFICATION
 Line is old and in need of replacement.

PURPOSE / OBJECTIVE OF THIS REQUEST:
 To replace old lines.

CHANGES / IMPROVEMENTS FROM CURRENT OPERATIONS:
 Reduce maintenance costs and help provide continuous service to our customers.

IS THIS REQUEST A ONE-TIME OR ON-GOING EXPENDITURE ? (CHECK WHICH APPLIES)

230
WASTEWATER
FUND

**CITY OF GONZALES
BUDGET
FY 2023-2024**

230 - WASTEWATER FUND DEPARTMENT SUMMARY	2021/2022 ACTUAL	2022/2023 BUDGET	2022/2023 ESTIMATED	2023/2024 PROPOSED
730 WASTEWATER	1,554,419	1,775,500	1,731,100	1,741,600
731 WASTEWATER CDBG PROJECT	1,173,904	0	123,125	0
TOTAL REVENUES	2,728,323	1,775,500	1,854,225	1,741,600
730 WASTEWATER	1,308,533	1,663,508	1,626,955	1,541,943
731 WASTEWATER CDBG PROJECT	59,436	0	520,992	0
TOTAL EXPENDITURES	1,367,969	1,663,508	2,147,947	1,541,943
USE OF FUND BALANCE TO BALANCE THE BUDGET				0

**CITY OF GONZALES
BUDGET
FY 2023-2024**

230 - WASTEWATER FUND DEPARTMENT REVENUES	2021/2022 ACTUAL	2022/2023 BUDGET	2022/2023 ESTIMATED	2023/2024 PROPOSED
730 - WASTEWATER				
4-730.151 Sales	1,474,753	1,700,000	1,550,000	1,600,000
4-730.152 Penalties	12,288	14,500	14,500	15,000
4-730.153 Material Sales	29,342	25,000	100,000	60,000
4-730.164 Miscellaneous Income	0	0	0	0
4-730.170 Service Calls	0	0	100	100
4-730.250 Insurance Reimbursement	5,000	0	0	0
4-730.251 Interest Income	16,536	18,000	50,000	50,000
4-730.351 Tap Fees	16,500	18,000	16,500	16,500
4-730.630 Payroll Handling Fees	0	0	0	0
4-730.920 Sale of Assets	0	0	0	0
4-730.921 Transfer from 300	0	0	0	0
4-730.922 Transfer from Water	0	0	0	0
4-730.951 Transfer from General Fund	0	0	0	0
TOTAL 730 - WASTEWATER DEPARTMENT	1,554,419	1,775,500	1,731,100	1,741,600
731 CDBG PROJECT				
4-731.110 CDBG GRANT	661,716	0	116,218	0
4-731.111 CLFRF -Coronavirus Local Fiscal Recovery Funds	505,941	0	0	0
4-731.251 Interest Income	6,247	0	6,907	0
TOTAL 731 - CDBG GRANT DEPARTMENT	1,173,904	0	123,125	0
*** TOTAL REVENUES ***	2,728,323	1,775,500	1,854,225	1,741,600

**CITY OF GONZALES
BUDGET
FY 2023-2024**

230 - WASTEWATER FUND DEPARTMENT EXPENSES	2021/2022 ACTUAL	2022/2023 BUDGET	2022/2023 ESTIMATED	2023/2024 PROPOSED
730 - WASTEWATER DEPARTMENT				
<u>1-PERSONNEL EXPENSE</u>				
7-730.106 Salaries - Department Head	79,270	78,153	78,153	80,233
7-730.106 Salaries	251,850	304,475	304,475	319,035
7-730.107 Salaries - Overtime	7,586	6,000	7,000	8,000
7-730.109 Longevity Pay	4,435	4,745	5,280	5,565
7-730.110 F.I.C.A.	25,515	30,093	30,210	31,582
7-730.111 Unemployment	315	72	72	72
7-730.112 Retirement TMRS	36,516	38,865	39,017	50,077
7-730.113 Workers Compensation	7,281	9,630	9,630	9,958
7-730.114 Medical Insurance	46,256	68,520	58,923	67,172
7-730.115 Flex Card/ACA/COBRA Fee	153	250	200	200
7-730.116 Life Insurance	444	520	517	517
7-730.117 Other (Uniforms)	86	800	800	800
7-730.121 Employment Fees	1,892	1,500	1,900	1,900
***CATEGORY TOTAL ***	461,599	543,623	536,177	575,110
<u>2-SUPPLIES EXPENSE</u>				
7-730.201 Office Supplies	240	400	300	400
7-730.202 Postage	24	50	25	50
7-730.203 Copies / Printing	0	100	50	100
7-730.205 Protective Clothing	1,876	2,000	2,000	2,000
7-730.206 Janitorial	0	500	0	500
7-730.207 Medical	0	50	0	50
7-730.208 Fuel	21,873	12,000	18,000	24,000
7-730.209 Tires/Batteries/Accessories	1,097	1,700	1,000	1,700
7-730.210 Minor Tools	2,266	1,600	1,600	1,600
7-730.211 Chemicals	23,944	24,000	24,000	30,000
7-730.217 Miscellaneous	310	600	150	600
7-730.220 Safety Equipment/Supplies	572	500	500	500
7-730.224 Insecticides & Herbicides	9	150	150	150
7-730.225 Lab Supplies	1,982	3,500	2,000	4,000
7-730.227 Break Refreshments	0	200	0	200
7-730.230 Backfill Materials	0	0	0	0
*** CATEGORY TOTAL ***	54,193	47,350	49,775	65,850

**CITY OF GONZALES
BUDGET
FY 2023-2024**

230 - WASTEWATER FUND DEPARTMENT EXPENSES	2021/2022 ACTUAL	2022/2023 BUDGET	2022/2023 ESTIMATED	2023/2024 PROPOSED
730 - WASTEWATER DEPARTMENT				
<u>3-MAINT./BLDG-EQUIP-STRUCTURES</u>				
7-730.301 Maintenance to Building	6,304	1,000	800	1,000
7-730.302 Maintenance to Heat/AC	0	300	0	300
7-730.304 Small Equipment/Furniture	4,652	1,800	1,800	1,800
7-730.305 Maint. to Machine/Tools/Instr.	162	500	500	500
7-730.307 Maintenance to Sewer Lines	18,390	14,000	14,000	14,000
7-730.308 Maintenance to Pumps & Motors	15,271	10,000	20,000	20,000
7-730.309 Maintenance to Grounds	0	500	150	500
7-730.311 Maintenance to Wastewater Plant	250	1,000	1,000	1,000
7-730.312 Maintenance to Lift Stations	19,438	12,000	14,000	16,000
7-730.313 Maintenance - Backfill Material	8,013	8,000	8,000	8,000
7-730.315 Maintenance to Vehicles	3,674	2,500	2,000	2,500
7-730.316 Maintenance to Equipment	0	2,000	3,000	10,000
***CATEGORY TOTAL ***	76,154	53,600	65,250	75,600
<u>4-CONTRACTS/OPER SERVICES</u>				
7-730.401 Telephone/Internet, Etc.	1,269	1,300	1,300	1,300
7-730.402 Utilities	81,852	91,000	88,000	91,000
7-730.404 Cell Phones	1,341	1,440	1,008	1,008
7-730.408 Membership Dues	525	850	700	850
7-730.411 Special Contracts	0	0	0	0
7-730.413 Vehicle/Equipment Lease	376	500	400	500
7-730.417 Liab/Comp/Fire Insurance	28,000	28,000	28,000	29,000
7-730.421 Computer Tech	13,934	15,000	15,000	0
7-730.423 Engineering	18,705	50,000	35,000	50,000
7-730.430 Travel/Training	687	5,000	1,500	5,000
7-730.440 Sample Analysis	16,735	13,000	15,000	17,000
7-730.458 T.C.E.Q. Permits	15,280	17,000	16,000	17,000
***CATEGORY TOTAL ***	178,704	223,090	201,908	212,658

**CITY OF GONZALES
BUDGET
FY 2023-2024**

230 - WASTEWATER FUND DEPARTMENT EXPENSES	2021/2022 ACTUAL	2022/2023 BUDGET	2022/2023 ESTIMATED	2023/2024 PROPOSED
730 - WASTEWATER DEPARTMENT				
<u>5-SPECIAL CHARGES EXPENSE</u>				
7-730.502 Advertising	1,964	2,200	2,200	2,200
7-730.503 Bad Debts	1,338	2,000	2,000	2,000
7-730.506 Franchise Fees	103,580	119,000	119,000	108,000
7-730.512 Damage Claims	0	1,000	1,000	1,000
CATEGORY TOTAL	106,882	124,200	124,200	113,200
<u>6-CAPITAL OUTLAY EXPENSE</u>				
7-730.601 Land	0	0	0	0
7-730.603 Structures	0	22,000	0	0
7-730.606 Utility Lines	0	0	0	0
7-730.608 Vehicles/Equipment	222,932	30,400	30,400	0
7-730.640 Capital Improvement	0	0	0	0
7-730.650 Capital Replacement	0	426,904	426,904	281,141
CATEGORY TOTAL	222,932	479,304	457,304	281,141
<u>9-NON-OPERATING EXPENSE</u>				
7-730.900 Transfer to General Fund	68,941	68,941	68,941	68,941
7-730.901 Transfer to Debt Service	0	0	0	0
7-730.902 Transfer to Govt. Activities	0	0	0	0
7-730.911 Transfer to Revenue Collections	51,168	49,400	49,400	49,400
7-730.912 Transfer to Administrative Cost	87,960	74,000	74,000	100,043
7-730.921 Transfer to Water	0	0	0	0
CATEGORY TOTAL	208,069	192,341	192,341	218,384
DEPARTMENT TOTAL	1,308,533	1,663,508	1,626,955	1,541,943

ANNUAL BUDGET PERSONNEL REQUEST SUMMARY

FISCAL YEAR 2023-2024	DEPT: 730 DIVISIONS: Wastewater	ACTIVITY:	FUND: 230
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** FROM THE CITY OF GONZALES' STRATEGIC PLAN; ENTER THE GOAL; MILESTONE; AND ACTION PLAN WITH DIALOGUE TO JUSTIFY YOUR REQUEST.

GOAL _____	All Goals
MILESTONE _____	All Milestones
ACTION PLAN _____	All Action Plans

PERSONNEL BY POSITION (Denote if Part-time)	2022-2023	Proposed	Planning Years				Total by Class
	# of Funded Employees	23-24	24-25	25-26	26-27	27-28	
WASTEWATER SUPERINTENDENT	1	1					1
CREW LEADER	2	2					2
OPERATOR I	3	3					3
OPERATOR II	2	2					2
							0
							0
							0
							0
							0
							0
							0
	8	8	0	0	0	0	8

CAPITAL OUTLAY REQUIREMENTS (AS RELATED TO PERSONNEL ADDITIONS OR CHANGES)

DESCRIPTION	2022-2023	23-24	24-25	25-26	26-27	27-28	TOTAL
Vehicle(s)							\$ -
Radio(s) or Cell Phone							\$ -
Uniforms							\$ -
Furniture							\$ -
Computer / Other Equip							\$ -
TOTAL NEEDED BY YEAR	-	-	-	-	-	-	\$ -

JUSTIFICATION

**ANNUAL BUDGET
BUDGETARY REQUEST JUSTIFICATION FORM**

Fund: 230
Department: 730 Wastewater
Line Item #: 650 Capital Replacement

DESCRIPTION	REQUESTED
Refurbish existing belt press at wastewater plant. This includes replacing everything on it as well as labor.	\$ 242,301
TOTAL	\$ 242,301

JUSTIFICATION
 The existing belt press is over 25 years old and deteriorating.

PURPOSE / OBJECTIVE OF THIS REQUEST:
 Replace old belt press with new up to date equipment.

CHANGES / IMPROVEMENTS FROM CURRENT OPERATIONS:
 The new equipment will be more efficient and less labor intensive.

IS THIS REQUEST A ONE-TIME OR ON-GOING EXPENDITURE ? (CHECK WHICH APPLIES)

**ANNUAL BUDGET
BUDGETARY REQUEST JUSTIFICATION FORM**

Fund: 230
Department: 730 Wastewater
Line Item #: 650 Capital Replacement

DESCRIPTION	REQUESTED
Automatic transfer switch for wastewater plant power supply and labor to install	\$ 38,840
TOTAL	\$ 38,840

JUSTIFICATION
The current transfer switch isn't working.

PURPOSE / OBJECTIVE OF THIS REQUEST:
Replace current switch that doesn't work with the new one.

CHANGES / IMPROVEMENTS FROM CURRENT OPERATIONS:
This will ensure the generator will automatically take over when power is out.

IS THIS REQUEST A ONE-TIME OR ON-GOING EXPENDITURE ? (CHECK WHICH APPLIES)

731
CDBG
PROJECT

**CITY OF GONZALES
BUDGET
FY 2023-2024**

230 - WASTEWATER FUND DEPARTMENT EXPENSES	2021/2022 ACTUAL	2022/2023 BUDGET	2022/2023 ESTIMATED	2023/2024 PROPOSED
731 - CDBG PROJECT DEPARTMENT				
<u>4-CONTRACTS/OPER SERVICES</u>				
7-731.403 Grant Writer Fees	9,525	0	8,000	0
7-731.411 Special Contracts	0	0	0	0
7-731.423 Engineering	49,911	0	30,000	0
CATEGORY TOTAL	59,436	0	38,000	0
<u>5-SPECIAL CHARGES EXPENSE</u>				
7-731.502 Advertising	0	0	0	0
CATEGORY TOTAL	0	0	0	0
<u>6-CAPITAL OUTLAY EXPENSE</u>				
7-731.640 Capital Improvement	0	0	482,992	0
CATEGORY TOTAL	0	0	482,992	0
DEPARTMENT TOTAL	59,436	0	520,992	0

240
SOLID
WASTE
FUND

**CITY OF GONZALES
BUDGET
FY 2023-2024**

240 - SOLID WASTE FUND DEPARTMENT SUMMARY	2021/2022 ACTUAL	2022/2023 BUDGET	2022/2023 ESTIMATED	2023/2024 PROPOSED
740 SOLID WASTE DEPARTMENT	808,261	832,350	852,030	876,750
TOTAL REVENUES	808,261	832,350	852,030	876,750
740 SOLID WASTE DEPARTMENT	757,260	832,217	826,148	850,468
TOTAL EXPENDITURES	757,260	832,217	826,148	850,468
USE OF FUND BALANCE TO BALANCE THE BUDGET				0

**CITY OF GONZALES
BUDGET
FY 2023-2024**

240 - SOLID WASTE FUND DEPARTMENT REVENUES	2021/2022 ACTUAL	2022/2023 BUDGET	2022/2023 ESTIMATED	2023/2024 PROPOSED
<u>740 - SOLID WASTE COLLECTION</u>				
4-740.151 Sales	781,148	805,000	820,780	845,000
4-740.152 Penalties	11,833	13,500	13,500	14,000
4-740.153 Material Sales	0	0	0	0
4-740.158 Bulk Solid Waste Sales	12,425	11,500	12,400	12,400
4-740.164 Miscellaneous Income	325	0	0	0
4-740.250 Insurance Reimbursement	0	0	0	0
4-740.251 Interest Income	2,207	2,000	5,000	5,000
4-740.551 Sales Tax Discount	323	350	350	350
4-740.912 Grant Revenue	0	0	0	0
4-740.913 HHW Sponsorship Funds	0	0	0	0
4-740.914 HHW Collection Fees	0	0	0	0
4-740.915 Fema Grant Revenue	0	0	0	0
4-740.920 Sale of Assets	0	0	0	0
*** TOTAL REVENUES ***	808,261	832,350	852,030	876,750

**CITY OF GONZALES
BUDGET
FY 2023-2024**

240 - SOLID WASTE FUND DEPARTMENT EXPENSES	2021/2022 ACTUAL	2022/2023 BUDGET	2022/2023 ESTIMATED	2023/2024 PROPOSED
740 - SOLID WASTE DEPARTMENT				
<u>1-PERSONNEL EXPENSE</u>				
7-740.106 Salaries	60,853	71,035	66,500	78,000
7-740.107 Salaries - Overtime	972	1,000	1,000	1,000
7-740.109 Longevity Pay	550	545	545	605
7-740.110 F.I.C.A.	4,519	5,552	5,205	6,090
7-740.111 Unemployment	25	18	18	18
7-740.112 Retirement TMRS	6,707	7,171	6,723	9,656
7-740.113 Workers Compensation	2,378	3,206	3,006	3,465
7-740.114 Medical Insurance	12,824	17,130	14,731	16,793
7-740.115 Flex Card/ACA/COBRA Fee	25	50	50	50
7-740.116 Life Insurance	124	130	130	130
7-740.117 Other (Uniforms)	207	400	400	400
7-740.121 Employment Fees	458	600	600	600
***CATEGORY TOTAL ***	89,642	106,837	98,908	116,807
<u>2-SUPPLIES EXPENSE</u>				
7-740.202 Postage	0	0	0	0
7-740.205 Protective Clothing	284	300	300	300
7-740.206 Janitorial	0	250	0	0
7-740.208 Fuel	17,479	14,000	14,000	16,000
7-740.209 Tires/Batteries/Accessories	1,066	2,500	2,500	3,000
7-740.210 Minor Tools	76	400	400	400
7-740.220 Safety Equipment/Supplies	4	100	10	200
*** CATEGORY TOTAL ***	18,909	17,550	17,210	19,900
<u>3-MAINT./BLDG-EQUIP-STRUCTURES</u>				
7-740.315 Maintenance to Vehicles	788	1,500	100	1,500
7-740.316 Maintenance to Equipment	12,353	7,000	19,000	10,000
***CATEGORY TOTAL ***	13,141	8,500	19,100	11,500
<u>4-CONTRACTS/OPER SERVICES</u>				
7-740.401 Telephone/Internet, Etc.	239	230	230	300
7-740.411 Special Contracts	2,500	850	0	4,000
7-740.417 Liab/Comp/Fire Insurance	12,000	12,000	12,000	12,000
7-740.421 Computer Tech	6,967	6,700	6,700	0
***CATEGORY TOTAL ***	21,706	19,780	18,930	16,300

**CITY OF GONZALES
BUDGET
FY 2023-2024**

240 - SOLID WASTE FUND DEPARTMENT EXPENSES	2021/2022 ACTUAL	2022/2023 BUDGET	2022/2023 ESTIMATED	2023/2024 PROPOSED
740 - SOLID WASTE DEPARTMENT				
<u>5-SPECIAL CHARGES EXPENSE</u>				
7-740.502 Advertising	0	0	0	0
7-740.503 Bad Debts	1,464	2,400	2,000	1,500
7-740.504 Jim Price Clean Up	111	150	0	150
7-740.506 Franchise Fees	38,723	40,250	40,250	40,138
7-740.507 HHW Collection Expense	0	0	0	0
CATEGORY TOTAL	40,298	42,800	42,250	41,788
<u>6-CAPITAL OUTLAY EXPENSE</u>				
7-740.603 Structures	0	22,000	0	0
7-740.608 Vehicles/Equipment	0	14,750	14,750	0
7-740.640 Capital Replacement	0	0	0	0
CATEGORY TOTAL	0	36,750	14,750	0
<u>8-COST OF GOODS SOLD</u>				
7-740.807 Contract Solid Waste Fees	573,564	600,000	615,000	630,000
CATEGORY TOTAL	573,564	600,000	615,000	630,000
<u>9-NON-OPERATING EXPENSE</u>				
7-740.902 Transfer to Govt. Activities	0	0	0	0
7-740.911 Transfer to Revenue Collections	0	0	0	0
7-740.912 Transfer to Administrative Cost	0	0	0	14,174
7-740.920 Interest Expense & Fees	0	0	0	0
CATEGORY TOTAL	0	0	0	14,174
DEPARTMENT TOTAL	757,260	832,217	826,148	850,468

ANNUAL BUDGET PERSONNEL REQUEST SUMMARY

FISCAL YEAR 2023-2024	DEPT: 740 DIVISIONS: Solid Waste	ACTIVITY:	FUND: 240
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** FROM THE CITY OF GONZALES' STRATEGIC PLAN; ENTER THE GOAL; MILESTONE; AND ACTION PLAN WITH DIALOGUE TO JUSTIFY YOUR REQUEST.

GOAL _____	All Goals
MILESTONE _____	All Milestones
ACTION PLAN _____	All Action Plans

PERSONNEL BY POSITION (Denote if Part-time)	2022-2023	Proposed	Planning Years				Total by Class
	# of Funded Employees	23-24	24-25	25-26	26-27	27-28	
EQUIPMENT OPERATOR I	2	2					2
							0
							0
							0
							0
							0
							0
							0
							0
							0
							0
							0
							0
							0
							0
	2	2	0	0	0	0	2

CAPITAL OUTLAY REQUIREMENTS (AS RELATED TO PERSONNEL ADDITIONS OR CHANGES)

DESCRIPTION	2022-2023	23-24	24-25	25-26	26-27	27-28	TOTAL
Vehicle(s)							\$ -
Radio(s) or Cell Phone							\$ -
Uniforms							\$ -
Furniture							\$ -
Computer / Other Equip							\$ -
TOTAL NEEDED BY YEAR	-	-	-	-	-	-	\$ -

JUSTIFICATION

**ANNUAL BUDGET
BUDGETARY REQUEST JUSTIFICATION FORM**

Fund: 240
Department: 740 Solid Waste
Line Item #: 411 Special Contracts

DESCRIPTION	REQUESTED
Rental fee for bulldozer to clean landfill, etc.	\$ 4,000
TOTAL	\$ 4,000

JUSTIFICATION

PURPOSE / OBJECTIVE OF THIS REQUEST:

CHANGES / IMPROVEMENTS FROM CURRENT OPERATIONS:

IS THIS REQUEST A ONE-TIME ___ OR ON-GOING EXPENDITURE X? (CHECK WHICH APPLIES)

400
DEBT SERVICE
FUND
GOVERNMENTAL
ACTIVITIES

**CITY OF GONZALES
BUDGET
FY 2023-2024**

400 - DSF GOVERNMENTAL ACTIVITIES DEPARTMENT SUMMARY	2021/2022 ACTUAL	2022/2023 BUDGET	2022/2023 ESTIMATED	2023/2024 PROPOSED
400 DSF GOVERNMENTAL ACTIVITIES	908,433	818,613	830,613	828,200
TOTAL REVENUES	908,433	818,613	830,613	828,200
400 DSF GOVERNMENTAL ACTIVITIES	992,170	815,613	815,613	815,200
TOTAL EXPENDITURES	992,170	815,613	815,613	815,200

**CITY OF GONZALES
BUDGET
FY 2023-2024**

400 - DSF GOVERNMENTAL ACTIVITIES DEPARTMENT REVENUES	2021/2022 ACTUAL	2022/2023 BUDGET	2022/2023 ESTIMATED	2023/2024 PROPOSED
<u>400 - DSF GOVERNMENTAL ACTIVITIES</u>				
4-400.101 I & S Property Tax Revenue	729,508	815,613	815,613	815,200
4-400.105 Tax Penalty and Interest	1,584	0	0	0
4-400.251 Interest Income	5,271	3,000	15,000	13,000
4-400.947 Transfer from Wastewater Fund	0	0	0	0
4-400.948 Transfer from Water Fund	0	0	0	0
4-400.949 Transfer from Electric Fund	0	0	0	0
4-400.950 Transfer from Hotel/Motel	225	0	0	0
4-400.951 Transfer from GEDC	171,845	0	0	0
*** TOTAL REVENUES ***	908,433	818,613	830,613	828,200

**CITY OF GONZALES
BUDGET
FY 2023-2024**

400 - DSF GOVERNMENTAL ACTIVITIES DEPARTMENT EXPENSES	2021/2022 ACTUAL	2022/2023 BUDGET	2022/2023 ESTIMATED	2023/2024 PROPOSED
<u>400 - DSF GOVERNMENTAL ACTIVITIES</u>				
7-400.101 2011 Water CO Principal	0	0	0	0
7-400.102 2011 Water CO Interest	0	0	0	0
7-400.103 2015 Expo CO Principal	70,000	0	0	0
7-400.104 2015 Expo CO Interest	45,400	0	0	0
7-400.111 2017 Hydro CO Principal	0	0	0	0
7-400.112 2017 Hydro CO Interest	0	0	0	0
7-400.113 2019 Series CO Principal	130,000	135,000	135,000	140,000
7-400.114 2019 Series CO Interest	218,800	213,500	213,500	208,000
7-400.115 2020 Series Bond Principal	270,000	280,000	280,000	290,000
7-400.116 2020 Series Bond Interest	139,800	128,800	128,800	117,400
7-400.117 2021 Series Bond Principal	70,000	56,813	56,813	58,300
7-400.118 2021 Series Bond Interest	46,220	0	0	0
7-400.411 Administration Fees	1,950	1,500	1,500	1,500
7-400.426 Tax Assessor-Collector Fees	0	0	0	0
*** TOTAL EXPENSES ***	992,170	815,613	815,613	815,200

500 TOURISM FUND

**CITY OF GONZALES
BUDGET
FY 2023-2024**

500 - TOURISM FUND DEPARTMENT SUMMARY	2021/2022 ACTUAL	2022/2023 BUDGET	2022/2023 ESTIMATED	2023/2024 PROPOSED
811 TOURISM	598,460	354,400	575,000	575,000
TOTAL REVENUES	598,460	354,400	575,000	575,000
811 TOURISM	394,995	524,026	464,201	603,284
TOTAL EXPENDITURES	394,995	524,026	464,201	603,284
USE OF FUND BALANCE TO BALANCE THE BUDGET				28,284

**CITY OF GONZALES
BUDGET
FY 2023-2024**

500 - TOURISM FUND DEPARTMENT REVENUES	2021/2022 ACTUAL	2022/2023 BUDGET	2022/2023 ESTIMATED	2023/2024 PROPOSED
<u>811-TOURISM</u>				
4-811.109 Hotel Occupancy Tax	570,343	350,000	550,000	550,000
4-811.110 Reimb. of Legal Fees	0	0	0	0
4-811.111 Penalties & Interest	17,767	0	0	0
4-811.658 Merchandise Sales	890	0	0	0
4-811.801 Interest Income	9,460	4,400	25,000	25,000
TOTAL 811 - TOURISM	598,460	354,400	575,000	575,000
*** TOTAL REVENUES ***	598,460	354,400	575,000	575,000

**CITY OF GONZALES
BUDGET
FY 2023-2024**

500 - TOURISM FUND DEPARTMENT EXPENSES	2021/2022 ACTUAL	2022/2023 BUDGET	2022/2023 ESTIMATED	2023/2024 PROPOSED
811 - TOURISM DEPARTMENT				
<u>1-PERSONNEL EXPENSE</u>				
7-811.101 Tourism Director's Salary	6,688	0	0	0
7-811.109 Longevity Pay	48	0	0	0
7-811.110 F.I.C.A.	590	0	0	0
7-811.111 Unemployment	9	0	0	0
7-811.112 Retirement TMRS	846	0	0	0
7-811.113 Workers Compensation	59	0	0	0
7-811.114 Medical Insurance	779	0	0	0
7-811.115 Flex Card fees	0	0	0	0
7-811.116 Life Insurance	8	0	0	0
7-811.121 Employment Fees	0	0	0	0
*** CATEGORY TOTAL ***	9,027	0	0	0
<u>2-SUPPLIES EXPENSE</u>				
7-811.201 Office Supplies	29	500	50	500
7-811.202 Postage	72	500	25	500
7-811.217 Miscellaneous	0	200	200	200
7-811.219 Minor Equip/Furniture	0	200	0	0
7-811.227 Board Training Expenses	1,790	2,000	2,000	2,000
*** CATEGORY TOTAL ***	1,891	3,400	2,275	3,200
<u>4-CONTRACTS/OPER SERVICES</u>				
7-811.404 Cell Phones	150	0	0	0
7-811.408 Membership Dues	5,964	3,000	3,000	3,000
7-811.409 Subscriptions	144	1,000	0	1,000
7-811.410 Legal Fees	2,398	7,000	2,500	7,000
7-811.411 Special Contracts	0	0	0	0
7-811.412 Visitor's Center	50,019	207,004	207,004	207,004
7-811.413 Pioneer Village	10,000	0	0	0
7-811.414 JB Wells Park	9,505	0	0	0
7-811.415 Main Street	6,896	0	0	0
7-811.416 Crystal Theater	9,033	0	0	0
7-811.430 Travel & Training	713	2,200	1,000	2,200
*** CATEGORY TOTAL ***	94,822	220,204	213,504	220,204

**CITY OF GONZALES
BUDGET
FY 2023-2024**

500 - TOURISM FUND DEPARTMENT EXPENSES	2021/2022 ACTUAL	2022/2023 BUDGET	2022/2023 ESTIMATED	2023/2024 PROPOSED
811 - TOURISM DEPARTMENT				
<u>5-SPECIAL CHARGES EXPENSE</u>				
7-811.502 Advertising	73,183	0	0	5,000
7-811.504 Signage & Banners	3,325	1,000	0	1,000
7-811.505 Promotion of Arts	0	52,500	25,000	82,500
7-811.519 Promotional Items	2,310	0	0	5,000
7-811.520 Marketing-Website/Brochures	2,570	0	0	0
7-811.521 Special Events	7,797	65,000	50,000	65,000
7-811.522 Independence Relay	1,219	0	0	0
7-811.523 Come and Take It Event	25,000	0	0	0
7-811.524 Gonzales Co. Jail Museum	10,000	0	0	0
7-811.525 Historic Preservation	3,000	52,500	52,500	82,500
7-811.526 Memorial Museum	20,000	0	0	0
7-811.527 Eggleston House	20,000	0	0	0
7-811.528 JB Wells House	5,000	0	0	0
7-811.529 Riverside Museum	0	0	0	0
7-811.531 City Special Events	226	13,500	5,000	13,500
7-811.532 Tourism Week	0	0	0	0
7-811.533 New Events	0	0	0	0
7-811.534 One-Time Events/Expenses	0	0	0	0
7-811.540 Series 2015- Bond Principal	70,000	72,500	72,500	75,000
7-811.541 Series 2015 - Bond Interest	45,400	43,172	43,172	40,775
7-811.542 Series - Bond Admin Fee (1/2)	0	250	250	250
CATEGORY TOTAL	289,030	300,422	248,422	370,525
<u>6-CAPITAL OUTLAY EXPENSE</u>				
7-811.608 Vehicles/Equipment	0	0	0	0
CATEGORY TOTAL	0	0	0	0
<u>9-NON-OPERATING EXPENSES</u>				
7-811.901 Transfer to Debt Service	225	0	0	0
7-811.912 Hotel/Motel Admin. Transfer	0	0	0	9,355
CATEGORY TOTAL	225	0	0	9,355
DEPARTMENT TOTAL	394,995	524,026	464,201	603,284

ANNUAL BUDGET PERSONNEL REQUEST SUMMARY

FISCAL YEAR 2023-2024	DEPT: 811 DIVISIONS: Tourism	ACTIVITY:	FUND: 500
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** FROM THE CITY OF GONZALES' STRATEGIC PLAN; ENTER THE GOAL; MILESTONE; AND ACTION PLAN WITH DIALOGUE TO JUSTIFY YOUR REQUEST.

GOAL	All Goals
MILESTONE	All Milestones
ACTION PLAN	All Action Plans

PERSONNEL BY POSITION (Denote if Part-time)	2022-2023	Proposed	Planning Years				Total by Class
	# of Funded Employees	23-24	24-25	25-26	26-27	27-28	
TOURISM DIRECTOR	0	0					0
							0
							0
							0
							0
							0
							0
							0
							0
							0
							0
							0
							0
	0	0	0	0	0	0	0

CAPITAL OUTLAY REQUIREMENTS (AS RELATED TO PERSONNEL ADDITIONS OR CHANGES)

DESCRIPTION	2022-2023	23-24	24-25	25-26	26-27	27-28	TOTAL
Vehicle(s)							\$ -
Radio(s) or Cell Phone							\$ -
Uniforms							\$ -
Furniture							\$ -
Computer / Other Equip							\$ -
TOTAL NEEDED BY YEAR	-	-	-	-	-	-	\$ -

JUSTIFICATION

**ANNUAL BUDGET
BUDGETARY REQUEST JUSTIFICATION FORM**

Fund: 500
Department: 811
Line Item #: 505 Promotion of the Arts

DESCRIPTION	REQUESTED
Gonzales Crystal Theater	\$ 5,000
TOTAL	\$ 5,000

JUSTIFICATION

PURPOSE / OBJECTIVE OF THIS REQUEST:

CHANGES / IMPROVEMENTS FROM CURRENT OPERATIONS:

IS THIS REQUEST A ONE-TIME OR ON-GOING EXPENDITURE ? (CHECK WHICH APPLIES)

**ANNUAL BUDGET
BUDGETARY REQUEST JUSTIFICATION FORM**

Fund: 500
Department: 811
Line Item #: 525 Historic Preservation

DESCRIPTION	REQUESTED
Gonzales County Jail Museum	\$ 10,000
Gonzales Pioneer Village	\$ 15,000
Gonzales Chapter DRT - JB Wells House	\$ 10,000
The Edwards Association	\$ 15,000
Gonzales Crystal Theater	\$ 5,000
Gonzales Memorial Museum	\$ 20,000
TOTAL	\$ 75,000

JUSTIFICATION

PURPOSE / OBJECTIVE OF THIS REQUEST:

CHANGES / IMPROVEMENTS FROM CURRENT OPERATIONS:

IS THIS REQUEST A ONE-TIME OR ON-GOING EXPENDITURE ? (CHECK WHICH APPLIES)

**ANNUAL BUDGET
BUDGETARY REQUEST JUSTIFICATION FORM**

Fund: 500
Department: 811
Line Item #: 531 City Special Events

DESCRIPTION	REQUESTED
Funding for events held at the JB Wells Park that brings over night guests.	\$ 10,000
TOTAL	\$ 10,000

JUSTIFICATION

PURPOSE / OBJECTIVE OF THIS REQUEST:

CHANGES / IMPROVEMENTS FROM CURRENT OPERATIONS:

IS THIS REQUEST A ONE-TIME OR ON-GOING EXPENDITURE ? (CHECK WHICH APPLIES)

501
MEMORIAL
MUSEUM
FUND

**CITY OF GONZALES
BUDGET
FY 2023-2024**

501 - MEMORIAL MUSEUM FUND DEPARTMENT SUMMARY	2021/2022 ACTUAL	2022/2023 BUDGET	2022/2023 ESTIMATED	2023/2024 PROPOSED
812 MEMORIAL MUSEUM	2,767	2,400	2,500	2,500
TOTAL REVENUES	2,767	2,400	2,500	2,500
812 MEMORIAL MUSEUM	34,000	4,000	2,000	9,000
TOTAL EXPENDITURES	34,000	4,000	2,000	9,000
USE OF FUND BALANCE TO BALANCE THE BUDGET				6,500

**CITY OF GONZALES
BUDGET
FY 2023-2024**

501 - MEMORIAL MUSEUM FUND DEPARTMENT REVENUES	2021/2022 ACTUAL	2022/2023 BUDGET	2022/2023 ESTIMATED	2023/2024 PROPOSED
<u>812-GONZALES MEMORIAL MUSEUM</u>				
4-812.100 Transfers from General Fund	0	0	0	0
4-812.658 Fundraising Receipts	2,517	2,200	2,200	2,200
4-812.801 Interest Income	250	200	300	300
4-812.901 Grants	0	0	0	0
TOTAL 812 - MEMORIAL MUSEUM	2,767	2,400	2,500	2,500
*** TOTAL REVENUES ***	2,767	2,400	2,500	2,500

**CITY OF GONZALES
BUDGET
FY 2023-2024**

501 - MEMORIAL MUSEUM FUND DEPARTMENT EXPENSES	2021/2022 ACTUAL	2022/2023 BUDGET	2022/2023 ESTIMATED	2023/2024 PROPOSED
812 - MEMORIAL MUSEUM				
<u>4-CONTRACT/OPER SERVICES</u>				
7-812.411 Special Contracts	5,000	0	0	5,000
CATEGORY TOTAL	5,000	0	0	5,000
<u>6-CAPITAL OUTLAY EXPENSE</u>				
7-812.640 Capital Improvements	25,000	0	0	0
CATEGORY TOTAL	25,000	0	0	0
<u>8-COST OF GOODS SOLD</u>				
7-812.802 Cost of Souvenir Goods Sold	4,000	4,000	2,000	4,000
CATEGORY TOTAL	4,000	4,000	2,000	4,000
DEPARTMENT TOTAL	34,000	4,000	2,000	9,000

502
FORFEITURE
FUND

**CITY OF GONZALES
BUDGET
FY 2023-2024**

502 - FORFEITURE FUND DEPARTMENT SUMMARY	2021/2022 ACTUAL	2022/2023 BUDGET	2022/2023 ESTIMATED	2023/2024 PROPOSED
813 FORFEITURES	3,914	110	16,150	4,300
TOTAL REVENUES	3,914	110	16,150	4,300
813 FORFEITURES	21,000	20,500	12,500	20,500
TOTAL EXPENDITURES	21,000	20,500	12,500	20,500
USE OF FUND BALANCE TO BALANCE THE BUDGET				16,200

**CITY OF GONZALES
BUDGET
FY 2023-2024**

502 - FORFEITURE FUND DEPARTMENT REVENUES	2021/2022 ACTUAL	2022/2023 BUDGET	2022/2023 ESTIMATED	2023/2024 PROPOSED
<u>813-FORFEITURE FUND</u>				
4-813.100 Transfers from General Fund	0	0	0	0
4-813.101 Interest Income - Federal	307	110	684	600
4-813.102 Interest Income -State	0	0	180	100
4-813.508 Forfeiture Income-State	0	0	0	0
4-813.509 Forfeiture Income-Federal	3,607	0	15,286	3,600
4-813.510 Money From Petty Cash Box	0	0	0	0
TOTAL 813 - FORFEITURE	3,914	110	16,150	4,300
*** TOTAL REVENUES ***	3,914	110	16,150	4,300

**CITY OF GONZALES
BUDGET
FY 2023-2024**

502 - FORFEITURE FUND DEPARTMENT EXPENSES	2021/2022 ACTUAL	2022/2023 BUDGET	2022/2023 ESTIMATED	2023/2024 PROPOSED
813 - FORFEITURES				
<u>3-MAINT./BLDG-EQUIP-STRUCTURES</u>				
7-813.304 Small Equipment/Furniture	0	12,500	12,500	12,500
CATEGORY TOTAL	0	12,500	12,500	12,500
<u>4-CONTRACTS/OPER SERVICES</u>				
7-813.411 Confidential FDS/Info	4,000	4,000	0	4,000
7-813.430 Travel & Training	4,000	4,000	0	4,000
*** CATEGORY TOTAL ***	8,000	8,000	0	8,000
<u>5-SPECIAL CHARGES EXPENSE</u>				
7-813.520 Reimburse County Attorney	0	0	0	0
7-813.521 Special Projects	0	0	0	0
CATEGORY TOTAL	0	0	0	0
<u>6-CAPITAL OUTLAY EXPENSE</u>				
7-813.603 Structures	0	0	0	0
7-813.608 Vehicles/Equipment	13,000	0	0	0
7-813.610 Office Furniture & Equip	0	0	0	0
CATEGORY TOTAL	13,000	0	0	0
DEPARTMENT TOTAL	21,000	20,500	12,500	20,500

503
MUNICIPAL
COURT FUND

**CITY OF GONZALES
BUDGET
FY 2023-2024**

503 - MUNICIPAL COURT FUND DEPARTMENT SUMMARY	2021/2022 ACTUAL	2022/2023 BUDGET	2022/2023 ESTIMATED	2023/2024 PROPOSED
814 MUNICIPAL COURT	1,930	1,720	2,350	2,350
TOTAL REVENUES	1,930	1,720	2,350	2,350
814 MUNICIPAL COURT	17,500	14,927	9,677	8,000
TOTAL EXPENDITURES	17,500	14,927	9,677	8,000
USE OF FUND BALANCE TO BALANCE THE BUDGET				5,650

**CITY OF GONZALES
BUDGET
FY 2023-2024**

503 - MUNICIPAL COURT FUND DEPARTMENT REVENUES	2021/2022 ACTUAL	2022/2023 BUDGET	2022/2023 ESTIMATED	2023/2024 PROPOSED
<u>814-MUNICIPAL COURT</u>				
4-814.100 Transfers from General Fund	1,445	1,500	1,500	1,500
4-814.501 Municipal Court Interest	485	220	850	850
TOTAL 814 - MUNICIPAL COURT	1,930	1,720	2,350	2,350
*** TOTAL REVENUES ***	1,930	1,720	2,350	2,350

**CITY OF GONZALES
BUDGET
FY 2023-2024**

503 - MUNICIPAL COURT FUND DEPARTMENT EXPENSES	2021/2022 ACTUAL	2022/2023 BUDGET	2022/2023 ESTIMATED	2023/2024 PROPOSED
814 - RESTRICTED MUNICIPAL COURT				
<u>5-SPECIAL CHARGES EXPENSE</u>				
7-814.555 Child Safety Expense	9,000	7,000	4,000	3,000
7-814.556 Court Security Expense	3,000	3,000	1,000	3,000
7-814.557 Court Technology Expense	2,500	800	0	1,000
7-814.558 Special Expense	3,000	4,127	4,677	1,000
CATEGORY TOTAL	17,500	14,927	9,677	8,000
DEPARTMENT TOTAL	17,500	14,927	9,677	8,000

**ANNUAL BUDGET
BUDGETARY REQUEST JUSTIFICATION FORM**

Fund: 503
Department: 814
Line Item #: 555 Child Safety

DESCRIPTION	REQUESTED
Funding for Norma's House	\$ 3,000
TOTAL	\$ 3,000

JUSTIFICATION

PURPOSE / OBJECTIVE OF THIS REQUEST:

CHANGES / IMPROVEMENTS FROM CURRENT OPERATIONS:

IS THIS REQUEST A ONE-TIME OR ON-GOING EXPENDITURE ? (CHECK WHICH APPLIES)

504
ROBERT L.
BROTHERS FUND

**CITY OF GONZALES
BUDGET
FY 2023-2024**

504 - ROBERT L BROTHERS FUND DEPARTMENT SUMMARY	2021/2022 ACTUAL	2022/2023 BUDGET	2022/2023 ESTIMATED	2023/2024 PROPOSED
815 ROBERT L BROTHERS	972	380	6,750	1,700
TOTAL REVENUES	972	380	6,750	1,700
815 ROBERT L BROTHERS	13,538	52,200	30,168	30,600
TOTAL EXPENDITURES	13,538	52,200	30,168	30,600
USE OF FUND BALANCE TO BALANCE THE BUDGET				28,900

**CITY OF GONZALES
BUDGET
FY 2023-2024**

504 - ROBERT L. BROTHERS FUND DEPARTMENT REVENUES	2021/2022 ACTUAL	2022/2023 BUDGET	2022/2023 ESTIMATED	2023/2024 PROPOSED
<u>815-ROBERT L. BROTHERS</u>				
4-815.100 Transfers from General Fund	0	0	0	0
4-815.101 Interest Income	972	380	1,700	1,700
4-815.102 RLB Donations	0	0	50	0
4-815.103 Rental Income	0	0	0	0
4-815.104 Shelving Donations	0	0	0	0
4-815.105 Tinsley Donations	0	0	5,000	0
4-815.106 Donations - General	0	0	0	0
TOTAL 815 - ROBERT L. BROTHERS	972	380	6,750	1,700
*** TOTAL REVENUES ***	972	380	6,750	1,700

**CITY OF GONZALES
BUDGET
FY 2023-2024**

**504 - ROBERT L. BROTHERS FUND
DEPARTMENT EXPENSES**

2021/2022 ACTUAL	2022/2023 BUDGET	2022/2023 ESTIMATED	2023/2024 PROPOSED
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815 - ROBERT L BROTHERS

2-SUPPLIES EXPENSE

7-815.217 Miscellaneous	411	3,100	1,000	3,100
7-815.221 Display Supplies	602	1,000	500	1,000
7-815.227 Break Refreshments	0	0	0	0
CATEGORY TOTAL	1,013	4,100	1,500	4,100

3-MAINT./BLDG-EQUIP-STRUCTURES

7-815.301 Maintenance to Building	3,402	5,000	0	5,000
CATEGORY TOTAL	3,402	5,000	0	5,000

4-CONTRACTS/OPER SERVICES

7-815.402 Utilities	7,041	11,000	8,000	11,000
7-815.415 Professional Services	0	0	0	0
7-815.417 Liab/Comp/Fire Insurance	2,082	2,100	2,441	2,500
7-815.418 Property Taxes	0	0	0	0
*** CATEGORY TOTAL ***	9,123	13,100	10,441	13,500

5-SPECIAL CHARGES EXPENSE

7-815.502 Advertising	0	0	0	0
*** CATEGORY TOTAL ***	0	0	0	0

6-CAPITAL OUTLAY EXPENSE

7-815.610 Office Furniture/Equipment	0	8,000	1,000	8,000
7-815.640 Capital Improvements	0	22,000	17,227	0
CATEGORY TOTAL	0	30,000	18,227	8,000
DEPARTMENT TOTAL	13,538	52,200	30,168	30,600

505
PEG FRANCHISE
FUND
(PUBLIC,
EDUCATION &
GOVERNMENT)

**CITY OF GONZALES
BUDGET
FY 2023-2024**

505 - PEG FRANCHISE FUND DEPARTMENT SUMMARY	2021/2022 ACTUAL	2022/2023 BUDGET	2022/2023 ESTIMATED	2023/2024 PROPOSED
816 PEG FRANCHISE FUND	12,586	12,550	14,550	14,550
TOTAL REVENUES	12,586	12,550	14,550	14,550
816 PEG FRANCHISE FUND	0	0	0	75,000
TOTAL EXPENDITURES	0	0	0	75,000
USE OF FUND BALANCE TO BALANCE THE BUDGET				60,450

**CITY OF GONZALES
BUDGET
FY 2023-2024**

505 - PEG FRANCHISE FUND DEPARTMENT REVENUES	2021/2022 ACTUAL	2022/2023 BUDGET	2022/2023 ESTIMATED	2023/2024 PROPOSED
<u>816-PEG FRANCHISE</u>				
4-816.208 PEG Franchise Fee Restricted	12,586	12,550	12,550	12,550
4-816.801 Interest Income	0	0	2,000	2,000
TOTAL 816 - PEG FRANCHISE	12,586	12,550	14,550	14,550
*** TOTAL REVENUES ***	12,586	12,550	14,550	14,550

**CITY OF GONZALES
BUDGET
FY 2023-2024**

505 - PEG FRANCHISE FUND DEPARTMENT EXPENSES	2021/2022 ACTUAL	2022/2023 BUDGET	2022/2023 ESTIMATED	2023/2024 PROPOSED
816 - PEG FRANCHISE				
<u>6-CAPITAL OUTLAY EXPENSE</u>				
7-816.640 Capital Improvements	0	0	0	75,000
CATEGORY TOTAL	0	0	0	75,000
DEPARTMENT TOTAL	0	0	0	75,000

700
ECONOMIC
DEVELOPMENT

**CITY OF GONZALES
BUDGET
FY 2023-2024**

700 - GEDC FUND DEPARTMENT SUMMARY	2021/2022 ACTUAL	2022/2023 BUDGET	2022/2023 ESTIMATED	2023/2024 PROPOSED
700 ECONOMIC DEVELOPMENT	1,097,554	1,000,795	1,153,131	1,135,750
TOTAL REVENUES	1,097,554	1,000,795	1,153,131	1,135,750
700 ECONOMIC DEVELOPMENT	601,690	2,083,488	1,811,200	2,903,275
TOTAL EXPENDITURES	601,690	2,083,488	1,811,200	2,903,275
USE OF FUND BALANCE TO BALANCE THE BUDGET				1,767,525

**CITY OF GONZALES
BUDGET
FY 2023-2024**

700 - GEDC FUND DEPARTMENT REVENUES	2021/2022 ACTUAL	2022/2023 BUDGET	2022/2023 ESTIMATED	2023/2024 PROPOSED
<u>700-ECONOMIC DEVELOPMENT</u>				
4-700.130 Half Cent Sales Tax - 4B	1,045,672	965,000	1,050,000	1,050,000
4-700.140 Rental Lease Income	2,250	795	750	750
4-700.150 Hay Lease Income	0	0	0	0
4-700.160 Donations	0	0	0	0
4-700.601 General Miscellaneous	191	0	117	0
4-700.604 Insurance Reimbursement	0	0	971	0
4-700.605 Grant Reimbursement	0	0	0	0
4-700.632 Reproductions	0	0	243	0
4-700-800 Real Property Sales	0	0	0	0
4-700.801 Interest Income	49,441	35,000	100,000	85,000
4-700.920 Sale of Assets	0	0	1,050	0
4-700.930 Loan Repayment	0	0	0	0
*** TOTAL REVENUES ***	1,097,554	1,000,795	1,153,131	1,135,750

**CITY OF GONZALES
BUDGET
FY 2023-2024**

700 - GEDC FUND DEPARTMENT EXPENSES	2021/2022 ACTUAL	2022/2023 BUDGET	2022/2023 ESTIMATED	2023/2024 PROPOSED
<u>1-PERSONNEL EXPENSE</u>				
7-700.106 Salaries - Department Head	86,639	88,200	88,200	94,080
7-700.106 Salaries	9,690	34,944	34,878	39,104
7-700.107 Salaries - Overtime	77	270	270	270
7-700.109 Longevity Pay	65	125	125	95
7-700.110 F.I.C.A.	7,036	9,451	9,446	10,216
7-700.111 Unemployment	9	9	18	18
7-700.112 Retirement TMRS	10,033	8,726	12,199	16,199
7-700.113 Workers Compensation	146	276	276	293
7-700.114 Medical Insurance	10,124	17,130	14,731	16,793
7-700.115 Flex Card fee	0	50	50	50
7-700.116 Life Insurance	97	130	130	130
7-700.117 Other (Uniforms)	0	200	200	2,000
7-700.121 Employment Fees	173	0	200	0
*** CATEGORY TOTAL ***	124,089	159,511	160,723	179,250
<u>2-SUPPLIES EXPENSE</u>				
7-700.201 Office Supplies	441	1,000	1,300	1,000
7-700.202 Postage	61	250	100	250
7-700.203 Copies/Printing	123	15,000	1,000	15,000
7-700.217 Miscellaneous	566	0	850	1,000
7-700.227 Board Training Expenses	150	4,000	4,000	4,000
*** CATEGORY TOTAL ***	1,341	20,250	7,250	21,250
<u>3-MAINTENANCE/BLDG-EQUIP-STRUCTURES</u>				
7-700.301 Maintenance to Building	2,470	25,000	5,000	50,000
7-700.302 Maintenance to Heat/Air Conditioner	209	0	0	0
7-700.303 Flags	0	6,000	6,000	6,000
7-700.304 Small Equipment/Furniture	1,701	4,003	4,003	20,000
7-700.309 Maintenance to Grounds	65,700	1,000	1,000	1,000
7-700.316 Maint. to Industrial Park Sign	0	0	0	0
***CATEGORY TOTAL ***	70,080	36,003	16,003	77,000

**CITY OF GONZALES
BUDGET
FY 2023-2024**

700 - GEDC FUND DEPARTMENT EXPENSES	2021/2022 ACTUAL	2022/2023 BUDGET	2022/2023 ESTIMATED	2023/2024 PROPOSED
<u>4-CONTRACTS/OPER SERVICES</u>				
7-700.402 Utilities	10,179	13,000	13,000	13,000
7-700.404 Cell Phones	1,228	2,200	2,200	2,200
7-700.406 Audit	5,500	5,500	5,500	5,500
7-700.408 Membership Dues	1,250	5,000	5,000	5,000
7-700.409 Subscriptions	0	250	250	250
7-700.411 Special Contracts	29,053	32,000	42,000	32,500
7-700.412 City Admin Services	19,000	24,000	24,000	24,000
7-700.414 Professional Services	13,562	50,000	25,000	50,000
7-700.415 Attorney/Court/Legal	17,556	20,000	20,000	20,000
7-700.417 Liab/Comp/Fire Insurance	7,529	8,500	8,000	8,500
7-700.418 Rent/Office Expenses	0	0	0	18,000
7-700.421 Computer Tech	0	0	0	0
7-700.422 Software	0	6,000	1,000	15,000
7-700.423 Engineering	27,101	100,000	60,000	100,000
7-700.430 Travel/Training	7,496	15,000	10,000	15,000
CATEGORY TOTAL	139,454	281,450	215,950	308,950
<u>5-SPECIAL CHARGES EXPENSE</u>				
7-700.502 Advertising	2,609	10,000	10,000	50,000
7-700.520 Marketing & Promotions	923	10,000	10,000	75,000
CATEGORY TOTAL	3,532	20,000	20,000	125,000
<u>6-CAPITAL OUTLAY EXPENSE</u>				
7-700.601 Land	0	100,000	0	500,000
7-700.603 Structures	0	0	0	0
7-700.604 Flags	0	0	0	0
7-700.608 Vehicles/Equipment	0	0	0	0
7-700.610 Office Furniture/Equipment	0	0	0	0
7-700.640 Capital Improvements	0	0	0	0
7-700.650 Capital Replacement	0	0	0	0
CATEGORY TOTAL	0	100,000	0	500,000

**CITY OF GONZALES
BUDGET
FY 2023-2024**

700 - GEDC FUND DEPARTMENT EXPENSES	2021/2022 ACTUAL	2022/2023 BUDGET	2022/2023 ESTIMATED	2023/2024 PROPOSED
<u>7-COMMUNITY & BUSINESS DEVELOPMENT</u>				
7-700.701 Recreation	0	0	0	0
7-700.702 Beautification	0	25,000	25,000	25,000
7-700.703 Housing	0	0	0	0
7-700.705 Covid-19 Business Grant	0	0	0	0
7-700.706 Tourism	0	0	0	0
7-700.711 Workforce	1,140	2,000	2,000	2,000
7-700.712 Expansion/Retention of Business	406	10,000	10,000	10,000
7-700.713 New Business	0	0	0	0
7-700.715 Infrastructure Projects	0	75,000	0	75,000
7-700.716 Business Development	976	300,000	300,000	300,000
7-700.717 Quality of Life	0	0	0	250,000
7-700.718 Business Incentive Grant Program	66,707	336,040	336,040	300,000
7-700.719 Main Street Program	0	70,000	70,000	260,000
7-700.720 Community Facility Development	22,120	475,000	475,000	295,000
7-700.721 Downtown Development	0	0	0	0
CATEGORY TOTAL	91,349	1,293,040	1,218,040	1,517,000
<u>9-NON-OPERATING EXPENSES</u>				
7-700.901 Transfer to Debt Service	171,845	0	0	0
7-700.902 Series 2015 - Bond Principal	0	72,500	72,500	75,000
7-700.903 Series 2015 - Bond Interest	0	43,172	43,172	40,775
7-700.904 Series 2015 - Admin Fee	0	250	250	250
7-700.905 Series 2021 - Bond Principal	0	8,187	8,187	11,700
7-700.906 Series 2021 - Bond Interest	0	49,125	49,125	47,100
7-700.907 Series 2021 - Admin Fee	0	0	0	0
CATEGORY TOTAL	171,845	173,234	173,234	174,825
DEPARTMENT TOTAL	601,690	2,083,488	1,811,200	2,903,275

**ANNUAL BUDGET
BUDGETARY REQUEST JUSTIFICATION FORM**

Fund: 700
Department: 700 GEDC
Line Item #: 117 Uniforms

DESCRIPTION	REQUESTED
Branded attire for staff and Board of Directors	\$ 2,000
TOTAL	\$ 2,000

JUSTIFICATION
 Staff and the Board of Directors desire to represent the GEDC in professionally branded attire.

PURPOSE / OBJECTIVE OF THIS REQUEST:
 These funds will allow for GEDC staff and Board of Directors to represent the GEDC in branded attire at job fairs, economic summits, and any other convention, tradeshow, or workshop that staff may be attending.

CHANGES / IMPROVEMENTS FROM CURRENT OPERATIONS:
 This is an increase from the previous fiscal year.

IS THIS REQUEST A ONE-TIME OR ON-GOING EXPENDITURE ? (CHECK WHICH APPLIES)

**ANNUAL BUDGET
BUDGETARY REQUEST JUSTIFICATION FORM**

Fund: 700
Department: 700 GEDC
Line Item #: 203 Copies/Printing

DESCRIPTION	REQUESTED
Design and printing of special reports	\$ 15,000
Manufacturing	
Warehouse and Distribution	
Labor Study	
Retail Recruitment	
GEDC Annual Report	
TOTAL	\$ 15,000

JUSTIFICATION
 Promote community assets to targeted audiences. Reports will be developed in PDF format and added to the GEDC website.

PURPOSE / OBJECTIVE OF THIS REQUEST:
 Secure new investment in the community to increase the tax base.

CHANGES / IMPROVEMENTS FROM CURRENT OPERATIONS:
 The same amount was budgeted in the previous fiscal year.

IS THIS REQUEST A ONE-TIME OR ON-GOING EXPENDITURE ? (CHECK WHICH APPLIES)

**ANNUAL BUDGET
BUDGETARY REQUEST JUSTIFICATION FORM**

Fund: 700
Department: 700 GEDC
Line Item #: 301 Maintenance to Building

DESCRIPTION	REQUESTED
Maintenance to Lynn Theater	\$ 50,000
TOTAL	\$ 50,000

JUSTIFICATION
 The Lynn Theater is owned by GEDC. GEDC desires to preserve the historic building. Funds will be used to replace ceiling tiles, repair plumbing and possible other unforeseen maintenance needs.

PURPOSE / OBJECTIVE OF THIS REQUEST:
 Preserve the building for the next owner/operator, setting them up for future success.

CHANGES / IMPROVEMENTS FROM CURRENT OPERATIONS:
 This is the same amount budgeted in previous fiscal years.

IS THIS REQUEST A ONE-TIME OR ON-GOING EXPENDITURE ? (CHECK WHICH APPLIES)

**ANNUAL BUDGET
BUDGETARY REQUEST JUSTIFICATION FORM**

Fund: 700
Department: 700 GEDC
Line Item #: 303 Flags

DESCRIPTION	REQUESTED
Flag Repairs	\$ 6,000
Flag Purchasing	
Miscellaneous Flag Equipment	
Miscellaneous Repairs	
TOTAL	\$ 6,000

JUSTIFICATION
Budgeting these funds allow for the maintenance and purchasing of the 30x60 USA, Texas, and Come and Take It flags that are flown downtown. These funds will also be used for any equipment or repairs needed to the pole itself or the flags.

PURPOSE / OBJECTIVE OF THIS REQUEST:
To have a focal point in downtown Gonzales that will attract traffic downtown and the businesses located within.

CHANGES / IMPROVEMENTS FROM CURRENT OPERATIONS:
The same amount was budgeted in the previous fiscal year.

IS THIS REQUEST A ONE-TIME OR ON-GOING EXPENDITURE ? (CHECK WHICH APPLIES)

**ANNUAL BUDGET
BUDGETARY REQUEST JUSTIFICATION FORM**

Fund: 700
Department: 700 GEDC
Line Item #: 304 Small Furniture/Equipment

DESCRIPTION	REQUESTED
Office furniture, printer, laptop, desk top computer for Director, projector, screen and and audio equipment for staff conference room.	\$ 20,000
TOTAL	\$ 20,000

JUSTIFICATION
 It is important to provide our employees furniture that is both ergonomically correct and welcoming to both our employees and guests. The GEDC needs updated equipment in the staff conference room to conduct virtual meetings and presentations to guests and business prospects.

PURPOSE / OBJECTIVE OF THIS REQUEST:
 To provide updated furniture and electronic equipment to create an efficient work environment for GEDC staff and guests.

CHANGES / IMPROVEMENTS FROM CURRENT OPERATIONS:
 This is an increased request from previous fiscal year.

IS THIS REQUEST A ONE-TIME OR ON-GOING EXPENDITURE ? (CHECK WHICH APPLIES)

**ANNUAL BUDGET
BUDGETARY REQUEST JUSTIFICATION FORM**

Fund: 700
Department: 700 GEDC
Line Item #: 408 Memberships

DESCRIPTION	REQUESTED
Memberships	\$ 5,000
Texas Economic Development Council	
International Economic Development Council	
Regional organization such as the Greater San Marcos Partnership and/or	
Opportunity Austin	
ICSC International Council of Shopping Centers	
TOTAL	\$ 5,000

JUSTIFICATION
Professional development and regional collaboration.

PURPOSE / OBJECTIVE OF THIS REQUEST:
Expand opportunities for the community to be considered in site location decisions. Staff needs to be a part of professional organizations to stay informed of best practices as well as current and future trends.

CHANGES / IMPROVEMENTS FROM CURRENT OPERATIONS:
This is the same amount budgeted in the previous fiscal year.

IS THIS REQUEST A ONE-TIME X OR ON-GOING EXPENDITURE ____? (CHECK WHICH APPLIES)

**ANNUAL BUDGET
BUDGETARY REQUEST JUSTIFICATION FORM**

Fund: 700
Department: 700 GEDC
Line Item #: 411 Special Contracts

DESCRIPTION	REQUESTED
Special Contracts	
Webpage	\$ 6,500
Organizational Development	\$ 26,000
TOTAL	\$ 32,500

JUSTIFICATION
 These expenses set GEDC up for a long term success building a strong foundation of tools to carry out our mission. This includes improvements to our website, a CRM, project compliance monitoring, market assets, webpage evaluation and enhancements.

PURPOSE / OBJECTIVE OF THIS REQUEST:
 To take the GEDC to the next level of efficiency and productivity.

CHANGES / IMPROVEMENTS FROM CURRENT OPERATIONS:
 This is the same amount budgeted in the previous fiscal year.

IS THIS REQUEST A ONE-TIME OR ON-GOING EXPENDITURE ? (CHECK WHICH APPLIES)

**ANNUAL BUDGET
BUDGETARY REQUEST JUSTIFICATION FORM**

Fund: 700
Department: 700 GEDC
Line Item #: 414 Professional Services

DESCRIPTION	REQUESTED
Professional Services	
Community-wide Strategic Plan	\$ 50,000
TOTAL	\$ 50,000

JUSTIFICATION
 A strategic plan will align board's and commission's goals and action items. Through the development of a 3-5 year plan, GEDC can allocate resources in dedicated accounts to achieve long term goals.

PURPOSE / OBJECTIVE OF THIS REQUEST:
 To be proactive instead of reactive to community needs and take care of deferred infrastructure items that are expensive through planning and saving.

CHANGES / IMPROVEMENTS FROM CURRENT OPERATIONS:
 This is the same amount budgeted in previous fiscal year.

IS THIS REQUEST A ONE-TIME OR ON-GOING EXPENDITURE ? (CHECK WHICH APPLIES)

**ANNUAL BUDGET
BUDGETARY REQUEST JUSTIFICATION FORM**

Fund: 700
Department: 700 GEDC
Line Item #: 423 Engineering

DESCRIPTION	REQUESTED
Engineering	
Pavement Condition Assessment	\$ 60,000
Match for potential grant funding	\$ 40,000
TOTAL	\$ 100,000

CHANGES / IMPROVEMENTS FROM CURRENT OPERATIONS:
 It has been 10 years since the last PCA was done.

PURPOSE / OBJECTIVE OF THIS REQUEST:
 GEDC supports investments in infrastructure. A pavement condition assessment helps the City identify street projects that support business recruitment, retention and expansion.

CHANGES / IMPROVEMENTS FROM CURRENT OPERATIONS:
 The GEDC Board supports leveraging grant funds for infrastructure projects. This projected was budgeted in the previous fiscal year and was not completed.

IS THIS REQUEST A ONE-TIME OR ON-GOING EXPENDITURE ? (CHECK WHICH APPLIES)

**ANNUAL BUDGET
BUDGETARY REQUEST JUSTIFICATION FORM**

Fund: 700
Department: 700 GEDC
Line Item #: 430 Travel/Training

DESCRIPTION	REQUESTED
Travel and Training	\$ 15,000
Texas Economic Development Council Annual Meeting	
International Economic Development Council Annual Meeting	
Retail Live	
Austin and San Antonio Manufacturing Association Trade Shows	
CCIM Austin and San Antonio	
Annual Community-wide Economic Development Workshop	
TOTAL	\$ 15,000

JUSTIFICATION

Staff must attend professional association meetings to stay up to date on current trends, to network and learn best practices.

PURPOSE / OBJECTIVE OF THIS REQUEST:

Targeted trade shows allow us to put properties and our programs in front of targeted audience members increasing our opportunities to land new investments in the community.

CHANGES / IMPROVEMENTS FROM CURRENT OPERATIONS:

This amount was budgeted in the previous fiscal year.

IS THIS REQUEST A ONE-TIME OR ON-GOING EXPENDITURE ? (CHECK WHICH APPLIES)

**ANNUAL BUDGET
BUDGETARY REQUEST JUSTIFICATION FORM**

Fund: 700
Department: 700 GEDC
Line Item #: 715 Infrastructure Projects

DESCRIPTION	REQUESTED
Infrastructure Projects	\$ 75,000
TOTAL	\$ 75,000

JUSTIFICATION
 These funds would be used to extend infrastructure in areas of the community to promote new and expanded business development especially to help business's meet code requirements such as sprinkler systems.

PURPOSE / OBJECTIVE OF THIS REQUEST:
 The GEDC Board supports community projects and desires to potentially use these funds to leverage additional grant dollars. This amount was budgeted in the previous fiscal year.

CHANGES / IMPROVEMENTS FROM CURRENT OPERATIONS:
 Same amount was budgeted in previous fiscal year.

IS THIS REQUEST A ONE-TIME OR ON-GOING EXPENDITURE ? (CHECK WHICH APPLIES)

**ANNUAL BUDGET
BUDGETARY REQUEST JUSTIFICATION FORM**

Fund: 700
Department: 700 GEDC
Line Item #: 716 Business Development

DESCRIPTION	REQUESTED
Business Development	\$ 300,000
TOTAL	\$ 300,000

JUSTIFICATION
 These funds enable the GEDC to have funds readily available to facilitate new and expanded business development. This includes direct incentives.

PURPOSE / OBJECTIVE OF THIS REQUEST:
 These funds will be used for any potential business prospects that are looking to relocate or expand their existing business in Gonzales.

CHANGES / IMPROVEMENTS FROM CURRENT OPERATIONS:
 Same amount was budgeted in previous fiscal year.

IS THIS REQUEST A ONE-TIME OR ON-GOING EXPENDITURE ? (CHECK WHICH APPLIES)

**ANNUAL BUDGET
BUDGETARY REQUEST JUSTIFICATION FORM**

Fund: 700
Department: 700 GEDC
Line Item #: 717 Quality of Life

DESCRIPTION	REQUESTED
Quality of Life Projects	\$ 250,000
TOTAL	\$ 250,000

JUSTIFICATION
 This line item is intended to allocate funds for any project(s) that qualify under the quality of life category.

PURPOSE / OBJECTIVE OF THIS REQUEST:
 To enhance the quality of life of the City of Gonzales.

CHANGES / IMPROVEMENTS FROM CURRENT OPERATIONS:
 This is a new expense from previous fiscal year.

IS THIS REQUEST A ONE-TIME OR ON-GOING EXPENDITURE ? (CHECK WHICH APPLIES)

**ANNUAL BUDGET
BUDGETARY REQUEST JUSTIFICATION FORM**

Fund: 700
Department: 700 GEDC
Line Item #: 718 Business Incentive Grant Program

DESCRIPTION	REQUESTED
Funds available for GEDC BIG (Business Incentive Grants) Program	\$ 300,000
TOTAL	\$ 300,000

JUSTIFICATION
 These are funds to be used specifically for the GEDC BIG (Business Incentive Grant) Program.

PURPOSE / OBJECTIVE OF THIS REQUEST:
 These are funds to be used specifically for the GEDC BIG (Business Incentive Grant) Program. The funds will be used for any project that is approved by the GEDC Board of Directors and meets the requirements of a "project".

CHANGES / IMPROVEMENTS FROM CURRENT OPERATIONS:
 This is a change from the previous fiscal year. The funds previously budgeted here were used for Main Street Grants. This line will now be used strictly for GEDC Business Incentive Grants.

IS THIS REQUEST A ONE-TIME OR ON-GOING EXPENDITURE ? (CHECK WHICH APPLIES)

**ANNUAL BUDGET
BUDGETARY REQUEST JUSTIFICATION FORM**

Fund: 700
Department: 700 GEDC
Line Item #: 719 Main Street Program

DESCRIPTION	REQUESTED
Main Street Grant Program	\$ 260,000
TOTAL	\$ 260,000

JUSTIFICATION
 Main Street District Incentive Funds.

PURPOSE / OBJECTIVE OF THIS REQUEST:
 Improve blighted conditions and drive investment into the Main Street District.

CHANGES / IMPROVEMENTS FROM CURRENT OPERATIONS:
 This is a change from previous fiscal year. This line will now be used strictly for the Main Street Grant Program.

IS THIS REQUEST A ONE-TIME OR ON-GOING EXPENDITURE ? (CHECK WHICH APPLIES)

**ANNUAL BUDGET
BUDGETARY REQUEST JUSTIFICATION FORM**

Fund: 700
Department: 700 GEDC
Line Item #: 720 Community Facility Development

DESCRIPTION	REQUESTED
Community Facility Development	\$ 295,000
TOTAL	\$ 295,000

JUSTIFICATION
This fund will be earmarked for City owned projects such as the Museum or JB Wells.

PURPOSE / OBJECTIVE OF THIS REQUEST:
The GEDC Board supports community projects and desires to potentially use these funds to leverage additional grant dollars.

CHANGES / IMPROVEMENTS FROM CURRENT OPERATIONS:
Same amount was budgeted in previous fiscal year.

IS THIS REQUEST A ONE-TIME X OR ON-GOING EXPENDITURE ____? (CHECK WHICH APPLIES)

APPENDIXES

GLOSSARY OF TERMS

GLOSSARY OF TERMS

The annual budget contains specialized and technical terminology that is unique to public finance and budgeting. To assist the reader of the budget document in understanding these terms, this glossary has been included in the budget document.

ACCOUNT NUMBER: A set of accounts used in the general ledger by the City to indicate the fund, department, activity and object code, if applicable, of a revenue or expenditure item.

ACCRUAL BASIS OF ACCOUNTING: The recording of financial transactions for the City in the periods in which they occur, rather than only in the periods in which cash is received or paid. For example, water and wastewater revenues which were billed in September are recorded as revenues in September, even though payment in cash is actually received in October. Conversely, services or supplies which have been received in September, but actually paid by the City in October, are recorded as obligations of the City (expenditure) in September.

ACTIVITY: See Program/Activity.

ADOPTED BUDGET: The final budget adopted by ordinance and by the City Council.

AD VALOREM TAX: A tax based on property value (e.g., a property tax), for land and improvements.

ANNUAL BUDGET: A budget applicable to a single fiscal year.

ANNUAL FINANCIAL REPORT: A financial report applicable to a single fiscal year.

APPRAISE: To estimate the value, particularly the value of the property. If the property is valued for taxation, the narrower term "assets" is substituted.

APPROPRIATION: An annual authorization made by the City Council which permits the City to make expenditures of available resources, within a specified time frame.

ASSESS: To establish an official property value for taxation.

ASSESSED VALUE/VALUATION: A value (valuation) placed upon real estate or other property within the City as a basis for levying taxes.

ASSESSMENT: (1) The process of making the official valuation of property for taxation, and/or (2) the valuation placed upon property as a result of this process.

ASSESSMENT ROLL: The official list containing the legal description of each parcel of property and its assessed valuation. With personal property, the assessment roll is the official list containing the name and address of the owner, a description of the personal property and its assessed value.

AUDIT: A comprehensive collection and investigation of the fairness of the City's assertions of its financial statements, or to evaluate whether the City has efficiently and effectively carried out its responsibilities. A financial audit is a review of the accounting system and financial information to determine how the City's funds were collected and spent, and whether expenditures were in compliance with appropriations.

BALANCED BUDGET: The City utilizes available reserves within the individual funds in the budget process to ensure that minimum fund balances are maintained in order to arrive at a balanced budget.

BASE BUDGET: The Budget needed to maintain the current operations and service levels of the City.

BASIS OF ACCOUNTING: A term referring as to when revenues, expenditures, expenses, and transfers-and the related assets and liabilities-are recognized in the accounts and reported in the City's financial statements.

BIOCHEMICAL OXYGEN DEMAND (BOD): A measure of how much dissolved oxygen is being consumed as microbes breakdown organic matter.

BONDED DEBT: The portion of indebtedness represented by the principal amount of outstanding bonds.

BUDGET: A plan of financial operation containing an estimate of proposed expenditures for a given period and the proposed means of financing them, usually for a single fiscal year. This term may refer to both the proposed and adopted budget.

BUDGET ADJUSTMENT (AMENDMENT): A formal legal procedure utilized by the City to revise a budget appropriation during a fiscal year.

BUDGET CALENDAR: A schedule containing key dates which the City follows for each stage of the preparation, adoption and administration of the budget.

CAPITAL BUDGET: A plan of proposed capital outlays and the means of financing them.

CAPITAL OUTLAY: An expenditure which results in the acquisition of or addition to a fixed asset, in accordance with the City's capitalization policy. Generally, the purchase must have an anticipated useful life of more than one year and can be individually identified as a unit of property. Capital outlay generally consists of land, buildings, improvements other than buildings, machinery and equipment, and furniture and fixtures.

CAPITAL IMPROVEMENTS PROGRAM (CIP): A plan for capital expenditures and improvements to be incurred each year over a fixed period of years to meet capital needs arising from the long-term capital needs. It sets forth each project or other contemplated expenditures in which the City may have a part and specifies the resources estimated to be available to finance the projected expenditures.

CASH BASIS: A basis of accounting under which transactions are recognized only when cash is received or disbursed.

CENTRAL APPRAISAL DISTRICT (CAD): The Gonzales County Central Appraisal District is the entity which has been established in each Texas County by the State legislature for the purpose of appraising property. All taxing units in Gonzales County use the property values computed by CAD. The CAD is governed by a board whose members are appointed by the individual taxing entities, based on each entity's ratio of property values.

CERTIFIED APPRAISAL ROLL: The final property appraisal roll, as calculated by the Gonzales County CAD.

COMPREHENSIVE ANNUAL FINANCIAL REPORT (CAFR): The official annual financial report of a government that encompasses all funds and component units of the government.

CONSUMER PRICE INDEX (CPI): The measure of price level computed by the Bureau of Labor Statistics on a monthly basis. It is the ratio of the cost of specific consumer items in any one year to the cost of those items in the base year.

CONTRACTUAL LEASE OBLIGATIONS: Legal debt instruments which are authorized by the Texas Public Property Finance Act (Subchapter A, Chapter 271, and Local Government Code). This financing can be used to finance all types of new and used personal property, such as portable buildings, furniture, office equipment and other equipment.

CURRENT TAXES: Property taxes that are levied and due within one year.

DEBT SERVICE FUND: A fund established to account for the accumulation of resources for, and the payment of, general long-term debt principal and interest, sometimes referred to as a "sinking fund".

DEFICIT: (1) The excess of the liabilities of a fund over its assets; or (2) The excess of expenditures over revenues during an accounting period or, in the case of proprietary funds, the excess of expenses over revenues during an accounting period.

DELINQUENT TAXES: Taxes remaining unpaid on and after the date to which a penalty for nonpayment is attached.

DEPARTMENT: A major administrative division of the City which indicates the overall management responsibility for an operation or a group of related activities within a functional area (See Program/Activity.)

DISTINGUISHED BUDGET PRESENTATION AWARD: An award presented annually by the Government Finance Officers Association of the United States and Canada for the City's budget document. In order to receive the award, the City's budget document must meet stringent

disclosure requirements, including the budget as a policy document, financial plan, communications device and an operations guide.

EFFECTIVE TAX RATE: Generally, the tax rate (levy) for the current year which produces the same tax revenue (based on current year assessed valuation, less new improvements and annexations) that was produced from the prior year tax rate (levy).

ENCUMBRANCES: Commitments related to uncompleted contracts for goods or services. Used in budgeting, encumbrances are not classified as expenditures or liabilities, but are shown as a reservation of the fund balance/reserves. Encumbrances are generally re-appropriated in the ensuring fiscal year.

ENTERPRISE FUND: A fund established to account for operations financed and operated in a manner similar to private business enterprises. In this case, the governing body intends that costs of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges.

ENVIRONMENTAL PROTECTION AGENCY (EPA): An agency of the United States government which is responsible for establishing and enforcing regulations dealing with environmental issues.

EXPENDITURES: A decrease in net financial resources. Expenditures include current operating expenses requiring the use of net current assets, debt service and capital outlays, and intergovernmental grants.

EXPENSES: Outflows or other uses of assets or incurring of liabilities (or combination of both) from delivering or producing goods, services or carrying out other activities that constitute the entity's ongoing major operations.

EXTRATERRITORIAL JURISDICTION (ETJ): The area extending approximately three (3) miles beyond the corporate limits, within which the City exercises extraterritorial powers of land division and/or zoning review.

FIDUCIARY FUND TYPE: The trust and agency funds used to account for assets held by a governmental unit in a trustee capacity or as an agent for individuals, private organizations, other government units and/or other funds.

FINANCIAL AUDIT: An audit made to determine whether the financial statements of a government are presented fairly in conformity with GAAP.

FISCAL YEAR (FY): A 12-month period to which the annual operating budget applies and at the end of which a government determines its financial position and the results of operations.

FIXED ASSET: An asset of long-term character, which are intended to continue to be held or used, such as land, buildings, machinery and equipment, etc. (See Capital Asset).

FRANCHISE TAX: A special privilege granted by the City, permitting the continued use of public property, such as city streets, right-of-ways, usually involving public utilities, i.e., gas, telephone, cable television and electric utilities.

FULL-TIME EQUIVALENT (FTE): A term to indicate the number of annual hours for a position (may be also referred to as “worker year”). For example, an employee working 40 hours per week for 52 weeks per year will have 2,080 annual hours (40 x 52). Therefore, 2,080 hours will equal one FTE. Further, an employee working 40 hours per week for 13 weeks equal 520 annual hours (40 x 13), or a FTE of 0.25. A FTE for a firefighter position is 2,756 annual hours, resulting in one FTE position.

FUND: A fiscal and accounting entity with a self-balancing set of accounts, i.e., assets equal liabilities plus fund balances/equity.

FUND BALANCE: The difference between the accumulated revenues and expenditures of a governmental fund.

FUND BALANCE-RESERVED FOR CONTINGENCIES: An account used to segregate or designate a portion of fund balance for resources restricted to payments for unanticipated expenditures during the fiscal year or future fiscal years.

FUND BALANCE-RESERVED FOR DEBT SERVICE: An account used to segregate or designate a portion of fund balance for resources legally restricted to the payment of debt principal and interest maturing in future years.

FUND BALANCE-RESERVED FOR ENCUMBRANCES: An account used to segregate or designate a portion of fund balance for expenditure upon completion of a contract or agreement.

FUND TYPE: Any one of seven categories into which all funds are classified in governmental accounting. The seven fund types are: general, special revenue, debt service, capital projects, enterprise, internal service, and trust and agency.

GENERAL AND ADMINISTRATIVE (G&A) FEE TRANSFER: A transfer from enterprise or internal service funds to the general fund for general and administrative services provided to other funds. For example, the water and wastewater fund receives administrative services from the City Manager/Human Resources, City Attorney, City Council, Finance and Administration, and a number of other activities that are funded from the general fund. The G&A fee is used as a means of reimbursing the general fund for these types of services.

GENERAL FUND: The fund used to account for all financial resources, except those required to be accounted for in another fund.

GENERAL LEDGER: A record containing the accounts needed to reflect the financial position and the results of operations of an entity.

GENERAL OBLIGATION BONDS: Bonds that finance a variety of public projects such as streets, buildings, and improvements. The repayment of these bonds is usually made from the Debt Service Fund, and are backed (guaranteed) by the full faith and credit of the City.

GENERALLY ACCEPTED ACCOUNTING PRINCIPLES (GAAP): Uniform minimum standards and guidelines for financial accounting and reporting, governing the form and content of the financial statements of an entity, encompass the conventions, rules and procedures necessary to define accepted accounting practice at a particular time; and provide a standard by which to measure financial presentations. The primary authoritative body on the application of GAAP to state and local government of the GASB.

GEOGRAPHIC INFORMATION SYSTEMS (GIS): A computer system that is capable of capturing, storing, analyzing, and displaying geographically referenced information; that is identified according to location. GIS also includes the procedures, operating personnel, and spatial data that go into the system.

GOAL: A long-term, attainable target of a program, department or the City as a whole. Goals will likely extend over several fiscal years.

GOVERNMENTAL ACCOUNTING, AUDITING, AND FINANCIAL REPORTING (GAAFR): A publication of the Government Finance Officers Association. It is also known as the *Blue Book*.

GOVERNMENTAL ACCOUNTING STANDARDS BOARD (GASB): The authoritative accounting and financial reporting standard-setting body for government entities.

GOVERNMENT FINANCE OFFICERS ASSOCIATION: The association of public finance professionals who sponsors the Distinguished Budget Presentation Award Program and the Certificate of Achievement for Excellence in Financial Reporting Program.

GOVERNMENTAL FUND TYPES: Funds used to account for the acquisition, use and balances of expendable financial resources and the related current liabilities-except those accounted for in proprietary funds and fiduciary funds. Under GAAP, there are four governmental fund types: general, special revenue, debt service, and capital projects.

HOTEL/MOTEL TAX: A tax levied upon the cost of occupancy of any room or space furnished by any hotel. The City levies a tax of seven percent (7%) of the occupancy rate; the state maximum is seven percent (7%). Revenue received from the source is disbursed for the promotion of tourism within the City of Gonzales.

INCOME: A term used in proprietary fund-type accounting to represent 1) revenues or, 2) the excess of revenues over expenses.

INDEPENDENT AUDIT: An audit performed by an independent auditor.

INFRASTRUCTURE: Public domain assets such as roads, bridges, curbs and gutters, streets and sidewalks, drainage systems and similar assets that are immovable and of value only to the City.

IN-LIEU OF TAXES TRANSFER: A transfer similar to the general and administrative fee transfer where an enterprise or internal service fund transfers funds to the general fund “in-lieu-of taxes.” Since the water and wastewater fund is a part of the City, the assets of the fund are exempt from property taxes. However, when computing the full cost of services in the water and wastewater fund, in-lieu-of taxes is calculated in order to transfer the appropriate amount(s) to the general fund.

INTERNAL SERVICE FUND: A fund used to account for the financing of goods or services provided by one department or agency to other departments or agencies of the City, or to other entities, on a cost-reimbursement basis.

GONZALES INDEPENDENT SCHOOL DISTRICT (GISD): The local school district that provides public education services within the City of Gonzales.

LEVY: 1) To impose taxes, special assessments or service charges for the support of government activities. 2) The total amount of taxes, special assessments or service charges imposed by a government.

LIABILITIES: Probable future obligations of an entity indicating a future transfer of assets or providing of services to other entities as a result of past transactions of events.

LINE-ITEM BUDGET: A budget that lists each expenditure and revenue category separately, along with the dollar amount budgeted for each specific category.

LONG-TERM DEBT: Debt with a maturity of more than one year after the date of issuance.

MAINTENANCE AND OPERATIONS (M&O): Expenditures of a recurring nature which are necessary for the operation of a department or activity. Does not include capital outlay or debt service expenditures. (Sometimes also referred to as O&M.)

MARKET VALUE: A price at which an item can be sold.

MIXED BEVERAGE TAX: A tax imposed on the gross receipts of a licensee for the sale, preparation or serving of mixed beverages.

MODIFIED ACCRUAL ACCOUNTING: A basis of accounting in which expenditures are accrued, but revenues are accounted for on a cash basis. This accounting system is a combination of cash and accrual accounting since expenditures are immediately incurred as a liability while revenues are not recorded until they are actually received, or are “measurable” or “available for expenditure”.

NON-RECURRING REVENUE/EXPENSES: Resources/expenses recognized by the City that are unique and occur only one-time without pattern in one fiscal year.

OBJECT (OBJECT OF EXPENDITURE): A specific classification of expenditure in the City's chart of accounts. Examples of object of expenditures are office supplies, equipment maintenance, salaries and wages, etc.

OBJECTIVE: A specific, measurable and observable accomplishment the City or a department intends to achieve during the year.

OPERATIONS & MAINTENANCE (O&M): See maintenance and operation.

OPERATING BUDGET: Plans of current expenditures and the proposed means of financing them. The annual operating budget is the primary means by which most of the financing, acquisition, spending and service delivery activities are controlled.

OPERATING EXPENSES: Proprietary fund expenses which are directly related to the fund's primary service activities.

OPERATING INCOME: The excess off proprietary fund operating revenues over operating expenses.

OPERATING REVENUES: Proprietary fund revenues directly related to a fund's primary activities, consisting primarily of user charges for goods and services.

ORDINANCE: A formal legislative enactment by the City Council.

PER CAPITA DEBT: The amount of a government's debt divided by its population. Per capita debt is used to indicate the government's credit position by reference to the proportionate debt per resident.

PERFORMANCE BASED BUDGET SYSTEM: The budgeting system where departmental allocations are built around workload measures for each program.

PERFORMANCE INDICATORS: Specific quantitative and qualitative measures of work performed as an objective of the department. (See Service Level Indicators.)

PERSONAL SERVICES: A classification of expenditures that include salaries and wages, overtime, longevity and related fringe benefits.

POLICY: A plan, course of action or guiding principle, designed to set parameters for decisions an actions. For example, the City Council adopts budget policies which set parameters for the overall formulation and adoption of the budget.

PROGRAM/ACTIVITY: A major administrative division of the City which indicates the overall management responsibility for an operation or a group of related activities within a functional area. (See Department.)

PROPOSED BUDGET: The budget originally proposed by the City Manager to the City Council. Amendments are frequently made to the proposed budget to arrive at the adopted budget.

PROPRIETARY FUND TYPES: The classification used to account for the City's ongoing organizations and activities that are similar to those often found in the private, commercial sector. The water and wastewater fund in a proprietary fund type.

RESERVED FUND BALANCE: Those portions of fund balance that are not available for expenditure, or that are legally segregated for a specific future use.

RESERVES: An account used to indicate the difference between a fund's assets and liabilities. Reserves are sometimes referred to as fund balance, retained earnings or working capital. In addition, reserves within a fund may be classified as undesignated, i.e., the reserves are not designated for any specific purpose or expenditure, or designated, i.e., the reserves are designated for a specific purpose or expenditures.

RETAINED EARNINGS: An equity account reflecting the accumulated earnings of an enterprise of internal service fund.

REVENUE BONDS: Bonds whose principal and interest are payable exclusively from earnings of an enterprise fund. In addition to a pledge of revenues for the repayment of the bonds, such bonds sometimes contain a mortgage on the property of the enterprise fund.

REVENUES: (1) An increase in the net current assets of a governmental fund type (2) Increases in the net total assets of a proprietary fund type.

SALES TAX: A general tax on sales levied on persons and businesses selling merchandise or services in the city limits on a retail basis.

SERVICE LEVEL INDICATORS: Specific quantitative and qualitative measures of work performed as an objective of the department. (See Performance Indicators).

SPECIAL REVENUE FUND: A fund used to account for the proceeds of specific revenue sources that are legally restricted to expenditure for specified purposes.

SUPPLEMENTAL REQUESTS: The budget requests for any program enhancements felt necessary or result in a significant funding increase over base budget.

TAX ABATEMENT: The full or partial exemption from ad valorem taxes for a specified time of certain real property located in a designated zone and for economic development purposes.

TAX RATE: The amount of tax stated in terms of a unit of the tax base; for example, \$0.3380 per \$100 assessed valuation of taxable property.

TEXAS COMMISSION ON ENVIRONMENTAL QUALITY (TCEQ): A regulatory body of the State of Texas regulating and establishing environmental procedures relating to the use of natural resources.

TEXAS MUNICIPAL RETIREMENT SYSTEM (TMRS): The retirement system which provides retirement coverage and benefits administration to over 600 municipal entities in the State of Texas. The TMRS was created by the Texas Legislature and is governed by a board, which is appointed by the Governor, with the advice of the State Senate.

TOTAL SUSPENDED SOLIDS (TSS): Solids in water that can be trapped by a filter.

TRUST AND AGENCY FUND: One of the seven fund types in governmental accounting. See Trust Funds and Agency Fund.

TRUST FUNDS: Funds used to account for assets held by a government in a trustee capacity for individuals, private organizations, other governments and/or other funds.

WORKING CAPITAL: The current assets less current liabilities of a fund. For budgetary purposes, working capital, rather than retained earnings, is generally used to reflect the available resources of the enterprise fund (water and wastewater) and internal service funds.

**FISCAL
AND
BUDGETARY
POLICY
STATEMENTS**

CITY OF GONZALES
FISCAL AND BUDGETARY POLICY STATEMENTS

I. STATEMENT OF PURPOSE

The intent of the following Fiscal and Budgetary Policy Statements are to enable the City to achieve a long-term stable and positive financial condition. The watchwords of the City's financial management include integrity, stewardship, planning, accountability, and full disclosure.

The more specific purpose is to provide guidelines in planning and directing the City's day-to-day financial affairs and in developing recommendations to the City Manager and City Council.

The scope of these policies generally cover the following areas: accounting, auditing, financial reporting, internal controls, operating and capital budgeting, revenue management, cash and investment management, expenditure control, debt management, and planning concepts.

The City Council will annually review and approve the Fiscal and Budgetary Policy Statements as part of the budget process.

II. ACCOUNTING, AUDITING AND FINANCIAL REPORTING

ACCOUNTING. The City is solely responsible for the reporting of its financial affairs, both internally and externally. The Director of Finance is the City's Chief Financial Officer and is responsible for establishing the Chart of Accounts and for properly recording financial transactions.

AUDITING: In conformance with the City's Charter and according to the provisions of the Texas Local Government Code, Title 4, Chapter 103, The City will be audited annually by outside independent accountants ("auditor"). The auditor must be a CPA firm of regional reputation and must demonstrate that it has the breadth and depth of staff to conduct the City's audit in accordance with generally accepted auditing standards and contractual requirements. The auditor must be registered as a partnership or corporation of certified public accountants, holding a license under Texas Occupational Code, Title 5, Chapter 90, capable of demonstrating that it has sufficient staff which will enable it to conduct the City's Charter and applicable state and federal laws. The auditor's report on the City's financial statement should be completed within 120 days of the City's fiscal year end, and the auditor will jointly review the management letter with the Council within 30 days of its receipt by staff. The goal of the external audit field work will be in late March with a goal completing by mid-June of each year.

In conjunction with the review the Director of Finance shall respond in writing to the City Manager and City Council regarding the auditor's Management Letter, addressing the issues contained therein. Council shall schedule its formal acceptance of the Auditor's Report. The auditor is retained by and is accountable directly to the City Council and will have access to direct communication with the City Council if the City Staff is unresponsive to auditor recommendations or if the auditor considers such communication necessary to fulfill its legal and professional responsibilities.

BASIS OF ACCOUNTING AND BUDGETING. The City's finances shall be accounted for in accordance with generally accepted accounting principles as established by the Governmental Accounting Standards Board.

The accounts of the City are organized and operated on the basis of funds and account groups. Fund accounting segregates funds according to their intended purpose and is used to aid management in demonstrating compliance with finance-related legal and contractual provisions. The minimum number of funds is maintained consistent with the legal and managerial requirements. Account groups are a reporting device to account for certain assets and liabilities of the governmental funds not recorded directly in those funds.

Governmental funds are used to account for the government's general government activities and include the General, Special Revenue, Debt Service, and Capital Project Funds.

Governmental Fund types use the flow of current financial resources measurement focus and the modified accrual basis of accounting. Under the modified accrual basis of accounting, revenues are recognized when susceptible to accrual (i.e., when they are "measurable and available"). "Measurable" means the amount of the transaction can be determined and "available" means collectible within the current period or soon enough thereafter to pay liabilities of the current period. Substantially all revenues are considered to be susceptible to accrual. Ad valorem, sales, franchise and tax revenues recorded in the General Fund, ad valorem tax revenues recorded in the Debt Service Fund and hotel/motel tax revenues in the Special Revenue Hotel/Motel Fund are recognized under the susceptible to accrual concept. Licenses and permits, charges for services, fines and forfeitures, and miscellaneous revenues (except earnings on investments) are recorded as revenues when received in cash because they are generally not measurable until actual received. Investment earnings are recorded as earned since they are measurable and available. Expenditures are recognized when the related fund liability is incurred, if measurable, except for principal and interest on general long-term debt, which is recorded when due, and compensated absences, which are recorded when payable from currently available financial resources.

The City's Proprietary Fund types are accounted for on a flow of economic resources measurement focus and use the accrual basis of accounting. Under this method, revenues are recorded when earned and expenses are recorded at the time liabilities are incurred.

The City's annual budgets shall be prepared and adopted on a basis consistent with the generally accepted accounting principles for all governmental and proprietary funds except the capital projects funds, which adopt project-length budgets. Depreciation of fixed assets is recognized in proprietary fund budgets. All annual appropriations lapse at fiscal year-end. Under the City's budgetary process, outstanding encumbrances are reported as reservations of fund balances and do not constitute expenditures or liabilities since the commitments will be re-appropriated and honored the subsequent fiscal year.

FINANCIAL REPORTING. Upon completion and acceptance of the annual audit by the City's auditors, the City shall prepare a comprehensive annual financial report (CAFR). The CAFR will be prepared annually to the Government Financial Officers Association (GFOA) for evaluation and awarding of the Certificate of Achievement for Excellence in Financial Reporting. The CAFR should be presented to the City Council within 120 calendar days of the City's fiscal year end. There will be times with new auditing standards and reporting requirements that the CAFR would be delayed. In such case, the Director of Finance will inform the City Manager and the City Manager will inform the City Council of the delay and the reasons therefore.

The Finance Department will prepare internal financial reports, sufficient to plan, monitor, and control the City's financial affairs. Internal reporting objectives are addressed throughout these policies.

City Council is required to approve the removal of all budgeted expenditures of \$25,000 or more in the current budget *prior* to staff declining funding the expenditure and moving it to the next fiscal year, thus allowing City Council to be made aware of (1) a change in the adopted budget; and, (2) analyze revenue shortfalls to the current budget for subsequent council action as deemed appropriate.

III. OPERATING BUDGET

PREPARATION. Budgeting is an essential element of the financial planning, control, and evaluation process of municipal government. The City's "operating budget" is the City's annual financial operating plan. It comprises governmental and proprietary funds, special revenue funds, and the debt service fund. The City's Capital Budget includes the General Capital Project Fund which includes projects for the life of each project.

The budget is prepared by the Director of Finance with the contribution and cooperation of all City departments and is submitted to the City Manager who makes any necessary changes and transmits the document to the City Council. The budget should be presented to the City Council no later than forty-five (45) days prior to the fiscal year end, and should be enacted by the City Council prior to the fiscal year end. The City Council shall set the legal and required public hearings.

The budget shall include four basic segments for review and evaluation. These segments are: (1) Personnel Costs, (2) Base Budget for Operations and Maintenance Costs, (3) Decision Packages for Capital and Other Non-capital Projects (i.e., new or expanded programs), and (4) Revenues. The operating budgets are subdivided by personnel costs, consumable supplies, contract services, capital outlays and transfers. The operating budgets are presented by line-item with comparative data to two prior years of actual audited financial data. In addition, the budget is presented with current year end estimates compared to current budget with variances. There shall be supplementary documents to reconcile new operating expenses or programs to the budget.

Revenues shall be summarized and scheduled with comparative and trend analysis for presentation. The Director of Finance shall calculate and prepare a statement of probable income for the City from property taxes supporting the General Fund operating budget and to fund the next year's debt requirements. A Combined Budget Summary with scheduled Interfund transfers will be included in the budget presented to the City Council. The Fund Balances will be identified as to restricted and unrestricted.

A copy of the proposed budget shall be filed with the City Secretary when it is submitted to the City Council in accordance with the provisions of the City Charter.

BALANCED BUDGET. The operating budget should be balanced with current revenues, exclusive of beginning resources, greater than or equal to current expenditures/expenses. One-time revenue sources (i.e. Fund Balances) may be used for one-time expenditures.

PLANNING. The budget process will be coordinated so as to identify major policy issues for City Council consideration several months prior to the budget approval date so that proper decision analysis can be made. Additionally, long range planning will be performed such that revenues for the next three years will be projected and updated annually, examining their diversity and stability in conjunction with other guidelines and using an objective analytical projection process.

REPORTING. Periodic financial reports will be prepared to enable the Department Managers to manage their budgets and to enable the Director of Finance to monitor and control the budget as authorized by the City Manager.

Summary financial reports will be presented to the City Council quarterly within 30 days after the end of each quarter. Such reports will be formatted in such a way as to enable the City Council to understand the big picture budget status.

IV. REVENUE MANAGEMENT

The City will strive for the following optimum characteristics in its revenue system:

SIMPLICITY. The City, where possible and without sacrificing accuracy, will strive to keep the revenue system simple in order to reduce compliance costs for the taxpayer or service recipient. A corresponding decrease in the City's costs for collection and a reduction in avoidance to pay will thus result. The City will avoid nuisance taxes or charges as revenues sources.

CERTAINTY. A knowledge and understanding of revenue sources increases the reliability of the revenue system. The City will understand its revenue sources and enact consistent collection policies to provide assurances that the revenue base will materialize according to budgets and plans.

EQUITY. The City shall require that there be a balance in the revenue system; i.e., the revenue base will have the characteristics of fairness and neutrality as it applies to cost of service, willingness to pay, and ability to pay.

ADMINISTRATION. The benefits of revenue will exceed the cost of producing the revenue. The cost of collection will be reviewed annually for cost effectiveness as a part of the indirect cost and cost of services analysis.

DIVERSIFICATION AND STABILITY. In order to protect from fluctuations in a revenue source due to fluctuations in the economy and variations in weather, a diversified revenue course will be pursued and maintained as a stable source of income. A balance between elastic and inelastic sources of revenues also achieves this stability.

CONSERVATIVE ESTIMATION OF REVENUE. In order to mitigate the effects of fluctuations in a revenue source due to fluctuations in the economy and variations in weather, all revenues will be budgeted at 95-98% of anticipated revenues with the exception of property tax and Interfund transfers. Revenue analysis is ongoing but for the budget process all sources of revenue are to be detailed and scheduled and reviewed at all levels of management.

The following considerations and issues will guide the City in its revenue policies concerning specific sources of funds:

COST/BENEFIT OF ABATEMENT. The City will use due caution in the analysis of any tax or fee incentives that are used to encourage development. Ideally, a cost/benefit (fiscal impact) analysis will be performed as a part of such caution.

NON-RECURRING REVENUES. One-time or non-recurring revenues will not be used to finance current on-going operations. Non-recurring revenues should be used only for one-time expenditures such as long-lived capital needs.

PROPERTY TAX REVENUES. All real and business personal property located within the City shall be valued at 100% of the fair market value for any given year based on the current appraisal supplied to the City by the Gonzales Central Appraisal District. Reappraisal and reassessment shall be done regularly as required by State law.

A ninety-nine percent (99%) collection rate shall serve each year as a goal for tax collections. All delinquent taxes shall be aggressively pursued with delinquents greater than 150 days being turned over to the Delinquent Tax Attorney in July of each year, and a penalty assessed to compensate the attorney as allowed by State law, and in accordance with the attorney's contract.

USER-BASED FEES. For services associated with a user fee or charge, a fee will offset the direct and indirect costs of that service where possible. There will be an annual review of fees and charges to ensure that fees provide adequate coverage of costs of services. User charges may be classified as "Full Cost Recovery," "Partial Cost Recovery," and "Minimal Cost Recovery," with the supporting tax or rate subsidy identified as where required by City Council policy.

UTILITY RATES. The City will review utility rates annually in order to determine revenue adequacy for covering operational expenditures, meet the legal restrictions of all applicable bond covenants, and provide for an adequate level of working capital needs. This policy does not preclude drawing down cash balances to finance current operations; however, it is best that any extra cash balance be used instead to finance capital projects.

Components of the Utility Rates will include a transfer to the General Fund for an administrative fee for services of general overhead, such as administration, finance, personnel, and data processing. This fee will be documented annually through a cost allocation procedure or reviewed through review of rate study.

INTERGOVERNMENTAL REVENUES. The reliance placed on intergovernmental revenues will be eliminated. Any potential grants will be examined for matching requirements. These revenue sources should only be used for capital improvements that are consistent with the Capital Improvement Program.

V. EXPENDITURE CONTROL

APPROPRIATIONS. The level of budgetary control is established at the fund level. When budget adjustments among departments and/or funds necessary, they must be approved by the City Manager. When budget adjustments are required at the Fund level that would change the total budget of revenues or expenditures, then it would require City Council authorization. Budget appropriation amendments at lower levels shall be made in accordance with the applicable administrative procedures and City Charter.

CENTRAL CONTROL. The Department Director without prior authorization of the City Manager shall spend no recognized or significant salary or capital budgetary savings in any Departments.

MAINTENANCE OF CITY VENDORS. Finance Department requires a Form W-9 to be on file for each vendor the City conducts business.

PAYMENTS TO CITY COUNCIL. Each payment to a council member will be at the discretion of the mayor and council.

PURCHASING. All City purchases and contracts over \$50,000 shall conform to a competitive bidding process as set forth in Chapter 252 of the Local Government Code of Texas unless otherwise excepted. The City of Gonzales affirms that it will adhere to 2 CFR 200 for all federally funded procurements. The sealed bid requirements established in Chapter 252 of the Local Government Code do not apply to expenditures by a municipality as stated in 252.022, including a municipally owned electric utility in connection with any purchases by the municipally owned utility made in accordance with procurement procedures adopted by a resolution of the body vested with authority for management and operation of the municipally owned utility that sets out the public purpose to be achieved by those procedures. This does not exempt a municipally owned utility from any other applicable statute, charter provision, or ordinance. Additionally, procurement of items that are available from only one source are also exempt. With regard to the operation of an electric utility, this could include items that are available from only one source because of patents, copyrights, secret processes, or natural monopolies; gas, water and other utility services; or captive replacement parts or components for equipment.

Recommendations on purchases and contracts over \$25,000 shall be submitted to the Council by the City Manager for Council approval. Upon Council approval, the City shall confirm the bid award to the successful bidder by means of written City purchase order. The purchase of goods or services by the City totaling \$50,000 or more shall be awarded to the successful bidder by the formal bidding process. Two quotes are to be obtained for purchases over \$2,500 up to \$10,000. Purchases made over \$10,000 but less than \$50,000 shall require three written quotes or pricing obtained through any interlocal purchasing authority or cooperative. All purchases over \$2,500 are to be pre-approved and pre-authorized by the City Manager. No purchases shall be made from vendors that are not on the approved vendors list as maintained by the Finance Department. Purchase cards are utilized for purchasing of consumable supplies and must comply with the policies and procedures establish for use of purchase cards.

Historically underutilized businesses (minority and women-owned) have an equal opportunity in the contract awards process. City of Gonzales achieves this goal through complying with Texas Local Government Code Section 252.0215.

If there is any conflict between this Policy and a State or Federal law, or a rule adopted under a State or Federal law, the stricter of the conflicting provisions prevails.

Grants should be administered via a written contractual agreement between the City and the party providing the service. Grants administered by the State are governed by Chapter 2261 of the Texas Government Code, which includes grants in the definition of a contract unless certain criteria are met. All purchases made with grant monies will comply with the terms and conditions of the grant, as well as the City's procedures regarding all purchases. In addition, the City will follow the procurement process guidelines set forth in 2 CFR §200.318- §200.326 for grant administration, environmental, and engineering services if using federal funds to pay third-party vendors for those services. These rules and regulations also apply to procurement of construction services.

PROMPT PAYMENT. All invoices approved for payment by the proper City authorities shall be paid by the Finance Department within thirty (30) calendar days or receipt in accordance with the provisions of Texas Government Code, Title 10, Chapter 2251.

The Director of Finance shall establish and maintain proper procedures which will enable the City to take advantage of all purchase discounts, when possible, except in the instance where payments can be reasonably and legally delayed in order to maximize the City's investable cash.

RISK MANAGEMENT. The City will aggressively pursue every opportunity to provide for the Public's and City Employees' safety and to minimize the risk of loss of resources through liability claims with an emphasis on safety programs. All reasonable options will be investigated to finance risks. Such options may include risk transfer, risk avoidance, and risk retention. Where risk is retained, reserves will be established based upon actuarial determinations and not be used for purposes other than for financial losses.

VI. ASSET MANAGEMENT

INVESTMENTS. The Director of Finance shall promptly invest all City funds with the Bank Depository in accordance with the provisions of the current Bank Depository Agreement or in any negotiable instrument that the Council has authorized under the provisions of the Public Funds Investment Act of 1987, as amended, and in accordance with the City Council approved Investment Policies.

At the end of each fiscal year a report on investment performance will be provided to the City Council. In conjunction with the financial reports presented to Council, the Director of Finance shall prepare and provide a written recapitulation of the City's investment portfolio to the Council, detailing each City investment instrument with its rate of return and maturity date.

CASH MANAGEMENT. The City's cash flow will be managed to maximize the cash available to invest. Such cash management will entail the centralization of cash collections, where feasible, including property tax payments, utility bills, building and related permits and licenses, and other collection offices as appropriate.

All checks shall bear the signatures of two authorized administrative employees or one authorized administrative employee and the Mayor. If available, the Finance Department shall use a facsimile check-signing machine, bearing the signatures of two (2) authorized administrative employees one of which must be the Director of Finance. On any one check that exceeds an amount of \$1,500 or more, it shall bare the initial of an authorized check signer.

FIXED ASSETS AND INVENTORY. These assets will be reasonably safeguarded and properly accounted for, and prudently insured. A fixed asset of the City shall be defined as a purchased or otherwise acquired piece of equipment, vehicle, furniture, fixture, capital improvement, addition to existing capital investments, land or building, with the cost or value of such acquisition being \$5,000 or more with an expected life greater than one year.

Responsibility for safeguarding of the City's fixed assets lies with the Department Director in whose department the fixed asset is assigned. The Finance Department shall supervise the marking of fixed assets with City numbered property tags and shall maintain the permanent records of the City's fixed assets including description, cost, department of responsibility, date of acquisition, depreciation and expected useful life. The Finance Department shall also perform an annual inventory of assets using random sampling at the department level. The Director of Finance or his or her designee agent in the presence of designated department personnel from the department of responsibility shall perform such inventory. The Finance Department has implied rights and responsibilities to audit all fixed assets of any department of the City.

VII. CAPITAL BUDGET AND PROGRAM

PREPARATION. The City's capital budget will include all general and proprietary capital project funds and all capital resources. The budget will be prepared annually on a fiscal year basis as capital projects are undertaken. Capital Project Funds allocated for projects not completed in a single fiscal year will carry over from year to year until the project is completed.

The Budget Officer with the involvement of all required City departments will prepare the capital budget.

CONTROL. All capital project expenditures must be appropriated in the capital budget. The Finance Department must certify the availability of resources so any appropriation can be made before a capital project contract is presented to Council for approval.

PROGRAM PLANNING. The capital budget will be taken from capital improvement program plans for future years. The planning time must be at least five years. The replacement and maintenance for capital items should also be projected for the next five years. Future maintenance and operational costs will be considered so that these costs can be included in the operating budget.

FINANCING PROGRAMS. Where applicable, assessments, impact fees, pro-rata charges, or other fees should be used to fund capital projects that have primary benefit to specific, identifiable property owners.

Recognizing that long-term debt is usually a more expensive financing method, alternative-financing sources will be explored before debt is issued. When debt is issued, it will be used to acquire major assets with expected lives that equal or exceed the average life of the debt issue. The exceptions to this requirement are the traditional costs of marketing and issuing debt, capitalized labor for design and construction of capital projects, and small component parts which are attached to major equipment purchases.

INFRASTRUCTURE MAINTENANCE. The City recognizes that deferred maintenance increases future capital costs. Therefore, a portion of the General Fund and Utility Fund Budgets should be set aside each year to maintain the quality of the City's Infrastructure where deemed appropriate and within fiscal constraints.

Replacement schedules should be developed in order to anticipate this inevitable ongoing obsolescence of infrastructure.

In addition to infrastructure maintenance, the City will plan for the replacement of other assets such as vehicles and equipment by establishing replacement schedules as needed.

VIII. FINANCIAL CONDITIONS, RESERVES, AND STABILITY RATIOS

OPERATIONAL COVERAGE. The City will strive to maintain a balanced budget whereby projected current revenues will equal projected current expenditures. Reserve balances (Fund Balances) may be utilized as one-time sources that would allow revenue and expenditures to be unequal.

Deferrals, short-term loans, or one-time sources will be avoided as budget balancing techniques. Reserves will be used only for emergencies or non-recurring expenditures, except when balances can be reduced because their levels exceed guideline minimums.

OPERATING RESERVES/FUND BALANCES. The General Fund balance should be at least 25% of the General Fund annual expenditures. Debt Service Fund reserves are maintained at a level to support interest and principal payments in the event of a delay in property tax collections. The City should set aside resources to fund a reserve for years of decline and/or fund capital out of current funds for projects that would have otherwise been funded by debt funding.

The Utility Fund working capital should be maintained at a minimum of 20-25% of the total operating expenditures or the equivalent of 75 days.

LIABILITIES AND RECEIVABLES. Procedures will be taken so as to maximize discounts offered by creditors. Current liabilities will be paid within 30 days of receiving the invoice. Accounts Receivable procedures will target for a maximum of 30 days from service and collection notices will be sent out monthly on all past due accounts. The Director of Finance is authorized to write-off bad debt and uncollectable utility accounts that are delinquent for more than 360 days, if the proper delinquency procedures have been followed. The Director of Finance will put in place initiatives to facilitate collection of accounts that are in arrears. Collection services may be utilized as needed to collect on delinquent accounts as needed. The Finance Director will report to Council on the status of all outstanding accounts and attempts to collect them at least twice each fiscal year.

IX. TREASURY AND DEBT MANAGEMENT

CASH MANAGEMENT. Periodic review of cash flow position will be performed to determine performance of cash management and investment policies. A detailed policy structure will be followed with respect to Cash/Treasury Management. The underlying theme will be that idle cash will be invested with the intent to 1) safeguard assets, 2) maintain liquidity, and 3) maximum return. Where legally permitted, pooling of investments will be done.

The City will adhere to the investments authorized through the Public Funds Investment Act of 1987, as amended, and will additionally establish comprehensive Investment Policies and Guidelines. Such policies will clarify acceptable investment securities, brokers, terms, and other pertinent investment information.

TYPES OF DEBT. Long-term debt will not be used for operating purposes, and the life of a bond will not exceed the useful life of a project financed by that bond issue.

When appropriate, and as approved by Council Policy, self-supporting revenues will pay debt service in lieu of tax revenues.

ANALYSIS OF FINANCING ALTERNATIVES. The City will explore all financing alternatives in addition to long-term debt including leasing, grants, and other aid, developer contributions, impact fees, and use of reserves of current monies. Operating capital lease finance options may be exercised to minimize budget and operating impact.

DISCLOSURE. Full disclosure will be made to the bond rating agencies and other users of financial information. The City staff with the assistance of financial advisors and bond counsel, will prepare the necessary materials for presentation to the rating agencies, will aid in the production of Offering Statements, and will take responsibility for the accuracy of all financial information released.

FEDERAL REQUIREMENTS. The City will maintain procedures to comply with arbitrage rebate and other Federal requirements.

DEBT STRUCTURE. The structure should approximate level debt service unless operational matters dictate otherwise, or if market conditions indicate a potential savings could result from modifying the level payment stream.

Consideration of market factors, such as the tax-exempt qualification, minimum tax alternative, and so forth will be given during the structuring of long-term debt instruments.

DEBT ISSUANCE. It is the City's desire and preference to use a competitive bidding process in the sale of bonds. However, the City also recognizes that in some instances a negotiated bid will be of greater advantage. The decision to pursue a negotiated bid will be made by the City Council upon advice of the Financial Advisor.

DEBT LIMITS. The debt to operations component of the tax rate should not exceed 30%. This initiative is to be evaluated based on the ever-changing diversity of the City's revenue sources. The Director of Finance will evaluate the debt margins of the City on annual basis and consult with the City's financial advisors for confirmation.

X. INTERNAL CONTROLS

WRITTEN PROCEDURES. Whenever possible, written procedures will be established and maintained by the Director of Finance for all functions involving cash handling and/or accounting throughout the City. These procedures will embrace the general concepts of fiscal responsibility set forth in this policy statement.

DEPARTMENT DIRECTOR'S RESPONSIBILITY. Each Department Director is responsible to ensure that good internal controls are followed throughout his or her Department, that all Finance Department directives or internal controls are implemented, and that all independent auditor internal control recommendations are addressed.

XI. STAFFING AND TRAINING

ADEQUATE STAFFING. Staffing levels will be maintained at an adequate level for the fiscal functions of the City to operate effectively and shall be used only to address temporary or seasonal demands that require excessive hours. Workload shedding alternatives will be explored before adding staff.

TRAINING. The City will support the continuing education efforts of all financial staff including the investment in time and materials for maintaining a current perspective concerning financial issues. Staff will be held accountable for communicating, teaching, and sharing with other staff members all information and training materials acquired from seminars, conferences, and related education efforts.

AWARDS, CREDENTIALS, RECOGNITION. The City will support efforts and involvement that result in meeting standards and receiving exemplary recitations on behalf of the City's fiscal policies, practices, processes, products, and personnel.

The City will strive to maintain a high level of excellence in its accounting policies and practices as it prepares its CAFR. The CAFR will be presented to the Government Finance Officers Association for review of qualifications necessary to obtain the Certificate of Achievement for Excellence in Financial Reporting. Additionally, the City will submit its annual budget to GFOA for consideration for Distinguished Budget Award.

XII. GRANTS MANAGEMENT

ROLES AND RESPONSIBILITIES

City Council

1. Approves grant management policies.
2. Approves all grant applications which require additional City resources or obligations (matching funds) that are not budgeted and delegates receipt and contract execution to the City Manager if delegation is allowed by the grantor agency.

City Manager

1. Receives grants and executes related contract documents when delegated to do so by the Council.
2. Approves grants under \$50,000 which require no unbudgeted matching funds or obligations of the City.

Finance Director

1. The Finance Director is responsible for the oversight of City of Gonzales financial activity. In this role, Finance has the authority to review financial reports generated by recipient departments, including the proper budgeting and accounting for grants and other responsibilities indicated throughout this policy.
2. The Finance department develops, recommends and maintains grant management policies.
3. The Finance Director, or designee, is responsible for creating a grant fund and/or project number, which is used to recognize grant revenue and expenditures in the department or division's budget.
4. The Finance Department is responsible for timely submission of and verifying accuracy of grant-related financial reports.
5. The Finance Director coordinates the preparation and distribution of single audit reports and ensures that the City's policy regarding single audit act requirements is implemented.

Project Manager

1. The Project Manager is the department Director or designee, who is responsible for the direct oversight of the grant funded project.
2. The Project Manager monitors documentation for compliance with grant requirements, including the submission of required program reports.

FISCAL MANAGEMENT CONTINGENCY PLAN

Fiscal Management Contingency Plan

The fiscal management plan will assist City management in guiding future planning efforts. The Plan is a guide only, and is intended to assist in budget balancing strategies. Depending upon management's response to economic and financial conditions, some parts of the plan may be implemented sooner or later, in accordance with direction from City Council. Economic and budget conditions will be evaluated monthly, and any budget impacts resulting from economic conditions or trends will be identified.

Throughout the contingency plan process, the goal is to protect current service levels, while continuing to provide competitive pay and benefits to all employees.

Budgetary Revenue Shortfall Contingency Plan

- A. The City will establish a plan to address economic situations that cause revenue to be significantly less than the adopted budget revenue. The plan is comprised of the following components:
 - Indicators – Serve as warnings that potential budgetary revenue shortfalls are increasing in probability. Staff will monitor state and national economic indicators to identify recessionary or inflationary trends that could negatively impact consumer spending or property values.
 - Levels – Serve to classify and communicate the severity of the estimated budgetary revenue shortfalls and identify the actions to be taken at the given phase.
 - Actions – Preplanned steps to be taken in order to prudently address and counteract the estimated budgetary revenue shortfall.
- B. The actions listed in Levels I through IV are intended to be short-term in nature. In the event the underlying economic situation is expected to last for consecutive years, more permanent actions will be taken.
- C. The City Manager or designee will apprise City Council at the regular City Council meeting immediately following any action taken through this plan. Information such as underlying economic condition, economic indicators, estimated budgetary revenue shortfalls, actions taken and expected duration will be presented to City Council.
- D. The City Council may appropriate available fund balance as needed to cover any estimated revenue shortfall. Appropriation of fund balance must be carefully weighed and long-term budgetary impacts must be considered in conjunction with the projected length of the economic downturn.
- E. Actions taken through this plan must always consider the impact in revenue generation. Actions taken should reduce expenses well in excess of resulting revenue losses.
- F. The following is a summary of classifications and the corresponding actions to be taken.
 1. Level I: The estimated annual revenue is below budget projections for 3 consecutive months. Current economic conditions and indicators may continue.
 - a. Expenditures:
 - i. Freeze newly created positions.
 - ii. Implement a time delay for hiring vacant positions.
 - iii. Increase/decrease temperatures in all City Buildings during hours not open to public.

- b. Revenues:
 - i. Identify any potential new revenue sources.
 - c. Service Level Impacts:
 - i. Minor service level disruptions and/or delays.
 - ii. New projects may be postponed or deferred.
 - iii. Begin planning for Levels II through IV.
 - iv. Implement Community Communication Plan in order to communicate to citizens any service levels that may be impacted.
 - d. Improvement in Economic Conditions. When the estimated annual revenue equals or exceeds the budget projections for 3 consecutive months *and economic indicators are anticipated to continue to improve*, initiate normal operating procedures.
2. Level II: The estimated annual revenue is below budget projections for 6 consecutive months. Current economic conditions and indicators are anticipated to continue.
- a. Expenditures:
 - i. Implement a managed-hiring program for vacant positions.
 - ii. Reduce the hours/number of part-time and seasonal employees as per Reduction in Force Policy.
 - iii. Reduce travel and training expenses.
 - iv. Review and prioritize reductions of operating and capital expenditures.
 - v. Eliminate or defer capital outlay expenses.
 - vi. Review and prioritize expenses for professional and contracted services.
 - b. Revenues:
 - i. Evaluate user fees in order to remain competitive.
 - ii. Identify and/or implement new revenue sources.
 - iii. Evaluate Electric, Solid Waste, Water, and Wastewater rate increases.
 - iv. Evaluate use of available fund balance.
 - c. Service Levels Impacts:
 - i. Cutbacks or reductions in non-essential day-to-day operations (number of times parks are mowed, hours of operations of facilities).
 - ii. Adjust service hours for City Facilities. (example: increase hours of City Hall from 9 hours to 11 hours for four days and close one day per week with increased/decreased temperatures or adjust hours of Library, etc.)
 - iii. Defer general (non-essential) maintenance.
 - iv. Prioritize and defer or freeze vehicle replacements, computer upgrades, and new computer purchases. Replacements for essential non-working equipment are allowed, subject to approval by the City Manager.
 - v. Reduce or defer non-essential repair and maintenance expenses. Example – vehicles, communications, office equipment, machinery and buildings. Repair and maintenance on non-working equipment is permitted, subject to approval by the City Manager.
 - d. Improvement in Economic Conditions. When the estimated annual revenue equals or exceeds the budget projections for 3 consecutive months, and *economic indicators are anticipated to continue to improve*, initiate Level I.

3. Level III: The estimated annual revenue is below budget projections for 9 consecutive months, or is below budget projections by more than 6% for 6 consecutive months. Current economic conditions and indicators are anticipated to continue or possibly worsen.
 - a. Expenses:
 - i. Prepare for implementation of a Reduction in Force Plan.
 - ii. Implement a compensation freeze.
 - iii. Identify overtime expenses that may likely be reduced.
 - iv. Reduce external program funding.
 - v. Eliminate or defer pending capital improvement projects.
 - vi. Consider deferring payments to City-owned utilities – Electric, Solid Waste, Water, and Wastewater services.
 - b. Revenues:
 - i. Recommend property tax increase.
 - ii. Recommend Electric, Solid Waste, Water, and Wastewater rate increase.
 - iii. Recommend new revenues, or increases in current fees.
 - iv. Recommend use of available fund balance.
 - c. Service Level Impacts:
 - i. Significant reductions in service levels.
 - ii. Evaluate and/or recommend a reduction in hours of operation at all facilities.
 - iii. Essential programs and services will be evaluated for reductions.
 - iv. Reduce energy costs through reduction in hours of operations.
 - d. Improvement in Economic Conditions. When the estimated annual revenue equals or exceeds the budget projections for 3 consecutive months, and *economic indicators are anticipated to continue to improve*, initiate Level II.
4. Level IV: The estimated annual revenue is below budget projections for 12 consecutive months, or is below budget projections by more than 6% for 9 consecutive months. Current economic conditions and indicators are anticipated to continue and are likely to worsen.
 - a. Expenditures:
 - i. Implement Reduction in Force Plan (reduce employee personnel costs, including an employee furlough plan for time off without pay and/or four-day work weeks, laying off of personnel, etc.).
 - ii. Consider other cost reduction strategies.
 - iii. Reduce departmental budgets by a fixed percentage or dollar amount.
 - iv. Eliminate external program funding.
 - v. Reduce and/or eliminate overtime expenses throughout departments.
 - b. Revenues:
 - i. Implement property tax rate increase.
 - ii. Implement Electric, Solid Waste, Water, and Wastewater rate increase.
 - iii. Increase user fees.
 - iv. Implement use of available fund balance.
 - c. Service Level Impacts:
 - i. Reduce hours of operations to all facilities.
 - ii. Implement service level reductions throughout all departments and/or eliminate specific programs.

- iii. Departments will prioritize service levels and programs according to City Council goals and objectives.
- iv. Defer infrastructure and street overlay maintenance.
- d. Improvement in Economic Conditions. When the estimated annual revenue equals or exceeds the budget projections for 3 consecutive months, and *economic indicators are anticipated to continue to improve*, initiate Level III.

INVESTMENT POLICY

Adopted by separate Resolution

**CITY OF GONZALES &
GONZALES ECONOMIC DEVELOPMENT CORPORATION
INVESTMENT POLICY**

I. Policy

Throughout this Investment Policy, the City of Gonzales and Gonzales Economic Development Corporation, shall be singularly referred to as "ENTITY" and collectively referred to as "GONZALES."

It is the policy of GONZALES to invest public funds in a manner which will provide the highest investment return with the maximum security while meeting the daily cash flow demands of GONZALES and conforming to the Public Funds Investment Act ("PFIA"), Chapter 2256 of the Texas Government Code and all other State and local statutes governing the investment of public funds.

II. Scope

This Investment Policy applies to all funds or financial resources available for investment under GONZALES's financial control and accounted for in the City of Gonzales's Comprehensive Annual Financial Report (CAFR) which includes the General Fund, Debt Service Fund, Special Revenue Fund, Capital Projects Fund, Electric Enterprise Fund, Water and Sewer Enterprise Fund, Gonzales Economic Development Corporation Fund, and any new fund created by GONZALES unless specifically exempt.

To maximize the effective investment of assets, all funds may pool their cash balances for investment purposes. The income derived from investing activities will be distributed to the various funds based on calculation of their average balances.

III. Prudence

Investments shall be made with judgment and care, under circumstances then prevailing, which persons of prudence, discretion and intelligence exercise in the management of their own affairs, not for speculation, but for investment, considering the probable safety of their capital as well as the probable income to be derived.

The standard of prudence to be used by Investment Officers shall be the "prudent person" standard and shall be applied in the context of managing an overall portfolio. Investment Officers acting in accordance with written procedures and the Investment Policy and exercising due diligence shall be relieved of personal responsibility for an individual investment's credit risk or market price changes, provided deviation from expectations are reported immediately upon knowledge of the deviation and appropriate action is taken to control adverse developments.

IV. Objective

The primary objectives, in priority order, of GONZALES investment activities shall be:

- A. **Safety:** Safety of principal is the foremost objective of the investment program. Investments of GONZALES shall be undertaken in a manner that seeks to ensure the preservation of capital in the overall portfolio. To attain this objective, diversification is required in order that potential losses on individual investments do not exceed the income generated from the remainder of the portfolio.
- B. **Liquidity:** The GONZALES investment portfolio will remain sufficiently liquid to enable GONZALES to meet all operating requirements which might be reasonably anticipated.
- C. **Public Trust:** Investment Officers shall seek to act responsibly as custodians of the public trust. Investment Officers shall avoid any transaction that might impair public confidence in GONZALES's ability to govern effectively.

- D. **Return on Investments:** GONZALES's investment portfolio shall be designed with the objective of attaining a rate of return throughout budgetary and economic cycles, commensurate with GONZALES's investment risk constraints and the cash flow characteristics of the portfolio.

V. Delegation of Authority

Management responsibility for the investment program is hereby delegated to the City Manager and the Chief Financial Officer of the City of Gonzales (the "Investment Officers"). The Chief Financial Officer shall establish written procedures for the operation of the investment program consistent with this Investment Policy. Procedures should include reference to: safekeeping, repurchase agreements, wire transfer agreements, banking service contracts, and collateral/depository agreements. Such procedures shall include explicit delegation of authority to persons responsible for investment transactions. No person may engage in an investment transaction except as provided under the terms of this Investment Policy and the procedures established by the Chief Financial Officer. The Investment Officers shall be responsible for all transactions undertaken and shall establish a system of controls to regulate the activities of subordinates.

VI. Ethics and Conflicts of Interest

Investment Officers involved in the investment process shall refrain from personal business activity that could conflict with proper execution of the investment program, or which could impair their ability to make impartial investment decisions. Investment Officers shall disclose to GONZALES any material financial interest in financial institutions that conduct business within this jurisdiction, and they shall further disclose any large personal financial/investment positions that could be related to the performance of GONZALES, particularly with regard to the time of purchases and sales.

Investment Officers involved in the investment process shall adhere to the business relationship and other disclosure requirements as described in the PFIA by filing statements with the Texas Ethics Commission and each ENTITY's governing body.

VII. Authorized Broker/Dealers

The list of authorized broker/dealers shall be annually approved by each ENTITY's governing body. These may include "primary" dealers or regional dealers that qualify under Securities & Exchange Commission Rule 15C3-1 (uniform net capital rule).

- A. All financial institutions and broker/dealers who desire to become qualified bidders for investment transactions must supply the Investment Officer with the following: audited financial statements, proof of Financial Industry Regulatory Authority (FINRA) certification, trading resolution, and/or proof of State registration, as applicable.
- B. Requirement and Selection of all Investment Providers:
1. The qualified representative of the organization offering to engage in an investment transaction must execute a written instrument substantially to the effect that the business organization has received and reviewed the Investment Policy and that the business organization has implemented reasonable procedures and controls in an effort to preclude imprudent investment activities arising out of investment transactions conducted between the organization and GONZALES.

It is at the discretion of the Investment Officer as to which authorized broker/dealer shall be used for any buy/sell transactions.

VIII. Investment Strategy

GONZALES's basic investment strategy for all financial assets is to preserve principal. In order to achieve that objective, GONZALES restricts the authorized investment instruments to those with suitable and limited credit and market risk. In order to make effective use of GONZALES's resources, all monies may be pooled into one portfolio, if practical, except for those monies required to be accounted for in other accounts as stipulated by applicable laws, bond covenants, ordinances, contracts, agreements or other policies.

The objective of liquidity stems from the need of GONZALES to maintain available cash balances sufficient to cover financial outlays. Since the timing and amount of some financial disbursements are not predictable, fund-type strategies shall adjust for the uncertainty of projected cash flows.

Investment marketability will be maintained based on the fund-type strategies to sufficiently and reasonably assure that investments could be liquidated prior to the maturity, if cash needs dictate.

Whenever practical or appropriate, it is the policy of GONZALES to diversify its investment portfolio. Assets held in the investment portfolio may be diversified to minimize the risk of loss resulting from concentration of assets in a specific maturity, a specific issuer, or a specific class of investment.

GONZALES funds shall seek to achieve a competitive yield appropriate for each strategy. Yield objectives shall at all times be subordinate to the objectives of safety and liquidity. Tax-exempt debt proceeds shall be invested to maximize the interest earnings retained by GONZALES, while at the same time fully complying with all applicable State laws and federal regulations, including the arbitrage rebate regulations. A competitive yield environment shall be achieved by soliciting quotes from multiple investment providers, monitoring comparable investment alternatives, and reviewing general market conditions.

The overall investment strategy of GONZALES is based on the premise that a certain amount of GONZALES's funds will be needed to pay current year expenditures or for projects that are to be complete within a specific time frame. Remaining funds are considered to be reserves and, barring any unforeseen emergencies or events beyond GONZALES's control, it is considered that these funds may be invested, within the maturity limits of this Policy, in an advantageous position on the yield curve. It is understood that investments in longer term instruments are sensitive to changes in interest rates and other market conditions; however, it is GONZALES's belief that such investments may be held to maturity if necessary.

GONZALES may maintain one portfolio in which all funds under its control are pooled for investment purposes. Within the pooled portfolio are fund components, each having an investment strategy as described below:

- A. Governmental Funds – the funds through which most governmental functions are financed and the primary operating funds of GONZALES. The investment strategy must allow for the investment of anticipated cash flows to meet the anticipated expenditures of the following funds:
 - 1. General Fund
 - 2. Debt Service Fund
 - 3. Special Revenue Fund
 - 4. Capital Projects Fund
 - 5. Gonzales Economic Development Corporation Fund
- B. Proprietary Funds - the funds used in GONZALES's business-type activities or Enterprise activities financed primarily by user charges and fees. The strategy for these funds is to time investment maturities to anticipated cash requirements. The projects may require investments with short to intermediate maturities.
- C. The Debt Service and Interest/Sinking Funds should consist of short-term investments, whose maturities meet the scheduled debt service payments. Reserves may be invested in longer-term investments.

- D. Special Revenue Fund and other Non-operating Funds investments should be in short-term instruments with maturities laddered to meet projected cash needs. Reserves are idle funds that may be invested in intermediate to long-term investments after analysis of future plans for use of the funds.

IX. Authorized & Suitable Investments

GONZALES is empowered by statute to invest in the following:

- A. Obligations of, or guaranteed by, governmental entities:
1. obligations of the United States or its agencies and instrumentalities;
 2. direct obligations of this State or its agencies and instrumentalities;
 3. other obligations, the principal and interest of which are unconditionally guaranteed or insured by, or backed by the full faith and credit of this State or the United States or their respective agencies and instrumentalities; and
 4. obligations of states, agencies, counties, cities, and other political subdivisions of any state rated as to investment quality by a nationally recognized investment rating firm not less than A or its equivalent.
- B. Financial Institution Deposits: A financial institution deposit is an authorized investment under this Policy if the deposit is with a state or national bank, a savings and loan association, or credit union that is:
1. guaranteed or insured by the Federal Deposit Insurance Corporation or its successor, or the National Credit Union Share Insurance Fund, or its successor;
 2. secured by obligations that are described in Section XII Collateralization;
 3. executed through a depository institution or broker that has its main office or a branch office in Texas and meets the requirements of the PFIA.
- C. Mutual Funds:
1. A no-load money market mutual fund is an authorized investment under this Policy if the mutual fund:
 - (a) is registered with and regulated by the Securities and Exchange Commission;
 - (b) provides GONZALES with a prospectus and other information as required by the PFIA and federal regulations;
 - (c) includes in its investment objectives the maintenance of a stable net asset value of \$1 for each share; and
 - (d) is continuously rated no lower than AAAM or at an equivalent rating by one nationally recognized rating service.
 2. GONZALES is not authorized by this section to invest its funds or funds under its control, including bond proceeds and reserves and other funds held for debt service, in any one mutual fund in an amount that exceeds 10 percent of the total assets of the mutual fund.

D. Investment Pools:

1. GONZALES may invest its funds and funds under its control through an eligible investment pool if each ENTITY's governing body by rule, order, ordinance, or resolution, as appropriate, authorizes investment in the particular pool. An investment pool shall invest the funds it receives from entities in authorized investments permitted by the PFIA.
2. To be eligible to receive funds from and invest funds on behalf of an entity under the PFIA, an investment pool must furnish to the Investment Officers or other authorized representative of the entity an offering circular or other similar disclosure instrument that contains at a minimum, the following information:
 - (a) the types of investments in which money is allowed to be invested;
 - (b) the maximum average dollar-weighted maturity allowed, based on the stated maturity date, of the pool;
 - (c) the maximum stated maturity date any investment security within the portfolio has;
 - (d) the objectives of the pool;
 - (e) the size of the pool;
 - (f) the names of the members of the advisory board of the pool and the dates their terms expire;
 - (g) the custodian bank that will safekeep the pool's assets;
 - (h) whether the intent of the pool is to maintain a net asset value of one dollar and the risk of market price fluctuation;
 - (i) whether the only source of payment is the assets of the pool at market value or whether there is a secondary source of payment, such as insurance or guarantees, and a description of the secondary source of payment;
 - (j) the name and address of the independent auditor of the pool;
 - (k) the requirements to be satisfied for an entity to deposit funds in and withdraw funds from the pool and any deadlines or other operating policies required for the entity to invest funds in and withdraw funds from the pool; and
 - (l) the performance history of the pool, including yield, average dollar-weighted maturities, and expense ratios.
3. To maintain eligibility to receive funds from and invest funds on behalf of an entity under the PFIA, at a minimum an investment pool must furnish to the Investment Officer or other authorized representative of the entity:
 - (a) investment transaction confirmations; and
 - (b) a monthly report that contains, as a minimum, the following information:
 - (1) the types and percentage breakdown of securities in which the pool is invested;

- (2) the current average dollar-weighted maturity, based on the stated maturity date, of the pool;
 - (3) the current percentage of the pool's portfolio in investments that have stated maturities of more than one year;
 - (4) the book value versus the market value of the pool's portfolio, using amortized cost valuation;
 - (5) the size of the pool;
 - (6) the number of participants in the pool;
 - (7) the custodian bank that is safekeeping the assets in the pool;
 - (8) a listing of daily transaction activity of the entity participating in the pool;
 - (9) the yield and expense ratio of the pool;
 - (10) the portfolio managers of the pool; and
 - (11) any changes or addenda to the offering circular.
4. GONZALES, by contract, may delegate to an investment pool the authority to hold legal title as custody of investments purchased with its local funds.
 5. Investment Pool "yield" shall be calculated in accordance with regulations governing the registration of open-end management investment companies under the Investment Company Act of 1940, as promulgated from time to time by the Federal Securities and Exchange Commission.
 6. A public funds investment pool created to function as a money market mutual fund must mark its portfolio to market daily and, to the extent reasonably possible, stabilize at a \$1 net asset value. If the ratio of the market value of the portfolio divided by the book value of the portfolio is less than 0.995 or greater than 1.005, portfolio holdings shall be sold as necessary to maintain the ratio between 0.995 and 1.005.
 7. An Investment pool must have an advisory board composed:
 - (a) Equally of participants in the pool and other persons who do not have a business relationship with the pool and are qualified to advise the pool, for pools created under Chapter 791 Texas State Code and managed by a state agency; or
 - (b) of participants in the pool and other persons who do not have a business relationship with the pool and are qualified to advise the pool, for other investment pools.
 8. A public funds investment pool must be continuously rated no lower than AAA or AAAM or at an equivalent rating by one nationally recognized rating service.

X. Unauthorized Investments

The following are not authorized investments under this section:

- A. Obligations whose payment represents the coupon payments on the outstanding principal balance of the underlying mortgage-backed security collateral and pays no principal;

- B. Obligations whose payment represents the principal stream of cash flow from the underlying mortgage-backed security collateral and bears no interest; and
- C. Collateralized mortgage obligations.

Any Authorized & Suitable Investment that requires a minimum rating does not qualify during the period the investment does not have the minimum rating. GONZALES shall take all prudent measures that are consistent with this Policy to liquidate an investment that does not have the minimum rating. Additionally, GONZALES is not required to liquidate investments that were authorized at the time of purchase.

XI. Depository

In compliance with state legislation, a primary Depository shall be selected through GONZALES'S banking services procurement process, which shall include a formal request for application (RFA). In selecting a depository the Chief Financial Officer shall conduct a review of prospective depository's credit characteristics and financial history.

No public deposit shall be made except in a qualified public depository as established by State laws.

XII. Collateralization

Collateralization will be required on two types of investments: financial institution deposits (in amounts exceeding F.D.I.C. insurance coverage) and repurchase agreements. With the exception of Letters of Credit issued for 100% of amount, the minimum collateralization level will be 102% of market value of principal and accrued interest, less F.D.I.C. insurance when applicable.

GONZALES chooses to limit collateral (including letters of credit) to the obligations of, or guaranteed by, governmental entities as outlined in Section IX.A.

All financial institution deposits shall be insured or collateralized in compliance with applicable State law. GONZALES reserves the right, in its sole discretion, to accept or reject any form of insurance or collateralization pledged towards depository deposits. Financial institutions serving as depositories will be required to sign a depository agreement with GONZALES. The collateralized deposit portion of the agreement shall define GONZALES's rights to the collateral in case of default, bankruptcy, or closing and shall establish a perfected security interest in compliance with Federal and State regulations, including:

- The agreement must be in writing;
- The agreement has to be executed by the Depository and GONZALES contemporaneously with the acquisition of the asset;
- The agreement must be approved by the Board of Directors or designated committee of the Depository and a copy of the meeting minutes must be delivered to GONZALES; and
- The agreement must be part of the Depository's "official record" continuously since its execution.

Securities pledged as collateral shall be held by an independent third party with whom GONZALES has a custodial agreement. The agreement is to specify the acceptable investment securities as collateral, including provisions relating to possession of the collateral, the substitution or release of investment securities, ownership of securities at default, and the method of valuation of securities.

XIII. Safekeeping and Custody

All security transactions, including collateral for repurchase agreements, entered into by GONZALES shall be conducted on a delivery-versus-payment (DVP) basis. Securities will be held by a third party custodian designated by the Investment Officers and evidenced by safekeeping receipts.

XIV. Electronic Fund Transfer

GONZALES may use electronic means to transfer or invest all funds collected or controlled by the local government.

XV. Diversification

GONZALES will diversify its investments by types, maturity dates, and/or institutions, as appropriate.

XVI. Maximum Maturities

To the extent possible, GONZALES will attempt to match its anticipated cash flow requirements with maturing investments. Unless matched to a specific cash flow, GONZALES will not directly invest in instruments maturing more than 2 years from the date of purchase. However, GONZALES may collateralize its repurchase agreements using longer-dated investments not to exceed 5 years to maturity.

Reserve funds may be invested in instruments up to and including 5 years if the maturities of such investments are made to coincide as nearly as practicable with the expected use of the funds.

XVII. Internal Control

The Chief Financial Officer shall establish an annual process of independent review by an external auditor in conjunction with the annual audit. This review will provide internal control by assuring compliance with policies and procedures.

XVIII. Performance Standards

The investment portfolio shall be designed with the objective of obtaining a rate of return throughout budgetary and economic cycles, commensurate with the investment risk constraints and the cash flow needs. "Weighted Average Yield to Maturity" shall be the standard for calculating portfolio rate of return.

XIX. Reporting

- A. The Investment Officers shall prepare and submit quarterly a written report of investment transactions for all funds covered by this Investment Policy for the preceding reporting period.
- B. The report must include the following:
 - 1. describe in detail the investment position of GONZALES on the date of the report;
 - 2. be prepared jointly by all Investment Officers of GONZALES;
 - 3. be signed by each Investment Officer of GONZALES;
 - 4. contain a summary statement of each pooled fund group that states the:
 - (a) beginning market value for the reporting period;
 - (b) ending market value for the period; and

- (c) fully accrued interest for the period.
- 5. state the book value and market value of each separately invested asset at the beginning and end of the reporting period by type of asset and fund type invested;
- 6. state the maturity date of each separately invested asset that has a maturity date;
- 7. state the account or fund or pooled group fund in the local government for which each individual investment was acquired; and
- 8. state the compliance of the Investment Portfolio of the local government as it relates to:
 - (a) the Investment Strategy expressed in GONZALES's Investment Policy; and
 - (b) relevant provisions of the PFIA.
- C. The report shall be presented not less than quarterly to each ENTITY's governing body within a reasonable time after the end of the period.
- D. The market values and credit ratings presented in all portfolio reports shall be accurate and reliable estimates of the investment's true value and risk. Market value and credit rating sources may include, but are not limited to, rating agency reports, newspapers, financial websites, custodian reports, broker/dealer reports, and investment advisor research.

XX. Investment Policy Adoption

GONZALES's Investment Policy shall be adopted by resolution of each ENTITY's governing body. This Policy shall be reviewed annually and any modifications made thereto must be approved by each ENTITY's governing body. Each ENTITY's governing body shall adopt a written instrument attesting to each annual review.

XXI. Auditor

As part of the annual audit, the independent auditor must formally review the quarterly investment reports to comply with the PFIA and report the results of that review to each ENTITY's governing body.

XXII. Training

In order to ensure qualified and capable investment management, the Investment Officers, their designated subordinates, Treasurer, and Chief Financial Officer of GONZALES shall attend training that includes education in investment controls, security risks, strategy risks, market risks, diversification of investment portfolio, and PFIA compliance. GONZALES approves the Government Finance Officers' Association, Government Finance Officers' Association of Texas, Government Treasurers' Organization of Texas, North Central Texas Council of Governments, Texas City Managers Association, Texas Municipal League, and University of North Texas as independent sources of training.

Each individual shall attend a training session containing at least 10 hours of instruction within twelve months of assuming investment-related responsibilities; and shall then receive not less than 10 hours of investment-related instruction within each subsequent two-year period aligned with GONZALES's fiscal year end.

XXIII. Donated Investments

This Policy does not apply to an investment donated to GONZALES for a particular purpose or under terms of use specified by the donor.

ORDINANCE ADOPTING BUDGET

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STATISTICS AND REQUIRED INFORMATION

2023 Governing Body Summary #1A*

Benchmark 2023 Tax Rates

CITY OF GONZALES

Date: 07/26/2023 11:11 AM

DESCRIPTION OF TAX RATE	TAX RATE PER \$100	THIS YEAR'S TAX LEVY**	ADDITIONAL TAX LEVY
Using the 2023 Adjusted Taxable Value of \$609,496,460	Multiplied by this Rate	Will Generate This Tax Levy	*This column is figured with the NNR Levy as the base
No-New-Revenue Tax Rate	\$0.2910	\$1,773,635	
One Percent \$100 Tax Increase***	\$0.2939	\$1,791,310	\$17,675
One Cent per \$100 Tax Increase***	\$0.3010	\$1,834,584	\$60,949
De Minimis Rate	\$0.3703	\$2,256,965	\$483,330
VAR NOT adjusted for Unused Increment Rate	\$0.2938	\$1,790,701	\$17,066
VAR adjusted for Unused Increment Rate	\$0.2938	\$1,790,701	\$17,066

*These figures are provided as estimates of possible outcomes resulting from varying the tax rate. Please be aware that these are only estimates and should not be used alone in making budgetary decisions.

**Tax levies are calculated using line 21 of the No-New-Revenue Tax Rate Worksheet and this year's frozen tax levy on homesteads of the elderly or disabled.

***Tax increase compared to no-new-revenue tax rate.

*Terms: No-New-Revenue Tax Rate (NNR) – (last year's levy minus last property levy) divided by (current total value minus new property value).
Voter-Approval Tax Rate – equal to the No-New-Revenue maintenance and operations tax rate time 1.035% PLUS current debt PLUS any unused increment rate.*

De minimis rate – The rate is equal to the sum of: 1) a taxing unit's NNR maintenance and operations rate 2) the rate that when applied to a taxing unit's current total value, will impose an amount of taxes equal to \$500,000, AND 3) a taxing unit's current debt rate. Voters may petition to hold a tax approval election if the de minimis is equal to or lower than the de minimis rate but higher than the voter-approval rate.

2022 Adjusted Taxable as of 06/30/2023	\$642,140,630	
2022 Tax Ceilings as of 06/30/2023	\$76,216,680	
2022 Freeze Adjusted Taxable as of 06/30/2023	\$565,923,950	
2023 Certified Net Taxable	\$688,545,640	
2023 Protested Value (+)	\$121,000	
2023 Tax Ceilings (-)	\$79,170,180	
2023 Adjusted Value (=)	\$609,496,460	
	2023 New Improvement Value	\$3,691,590
2023 No New Revenue Tax Rate	0.2910	
2023 Voter Approval Tax Rate	0.2938	

The 2023 Debt Rate is: 0.1303

The 2022 Debt Rate was: 0.1425

The 2023 debt rate was calculated with an anticipated collection rate of 100.65%. There was an excess of \$15,264.22 debt collected compared to the 2022 anticipated collections (adjustment shown on line 43). Based on these adjustments, your 2023 submitted debt is modified to \$794,769 from \$815,200. (see lines 42-46)

- The actual collection rate for 2022 was 100.89%
- The actual collection rate for 2021 was 100.58%
- The actual collection rate for 2020 was 102.24%

2023 Tax Rate Calculation Worksheet

Taxing Units Other Than School Districts or Water Districts

Form 50-856

CITY OF GONZALES	830-672-2841
_____	_____
Taxing Unit Name	Phone (area code and number)
427 St George Ste 100, Gonzales, Texas 78629	www.co.gonzales.tx.us
_____	_____
Taxing Unit's Address, City, State, ZIP Code	Taxing Unit's Website Address

GENERAL INFORMATION: Tax Code Section 26.04(c) requires an officer or employee designated by the governing body to calculate the no-new-revenue (NNR) tax rate and voter-approval tax rate for the taxing unit. These tax rates are expressed in dollars per \$100 of taxable value calculated. The calculation process starts after the chief appraiser delivers to the taxing unit the certified appraisal roll and the estimated values of properties under protest. The designated officer or employee shall certify that the officer or employee has accurately calculated the tax rates and used values shown for the certified appraisal roll or certified estimate. The officer or employee submits the rates to the governing body by Aug. 7 or as soon thereafter as practicable.

School districts do not use this form, but instead use Comptroller Form 50-859 *Tax Rate Calculation Worksheet, School District without Chapter 313 Agreements* or Comptroller Form 50-884 *Tax Rate Calculation Worksheet, School District with Chapter 313 Agreements*.

Water districts as defined under Water Code Section 49.001(1) do not use this form, but instead use Comptroller Form 50-858 *Water District Voter-Approval Tax Rate Worksheet for Low Tax Rate and Developing Districts* or Comptroller Form 50-860 *Developed Water District Voter-Approval Tax Rate Worksheet*.

The Comptroller's office provides this worksheet to assist taxing units in determining tax rates. The information provided in this worksheet is offered as technical assistance and not legal advice. Taxing units should consult legal counsel for interpretations of law regarding tax rate preparation and adoption.

SECTION 1: No-New-Revenue Tax Rate

The NNR tax rate enables the public to evaluate the relationship between taxes for the prior year and for the current year based on a tax rate that would produce the same amount of taxes (no new taxes) if applied to the same properties that are taxed in both years. When appraisal values increase, the NNR tax rate should decrease.

The NNR tax rate for a county is the sum of the NNR tax rates calculated for each type of tax the county levies.

While uncommon, it is possible for a taxing unit to provide an exemption for only maintenance and operations taxes. In this case, the taxing unit will need to calculate the NNR tax rate separately for the maintenance and operations tax and the debt tax, then add the two components together.

Unit	2023 Total Taxable Value	2022 Total Taxable Value	2022 Tax Rate
1. 2022 total taxable value. Enter the amount of 2022 taxable value on the 2022 tax roll today. Include any adjustments since last year's certification; exclude Tax Code Section 25.25(d) one-fourth and one-third over-appraisal corrections from these adjustments. Exclude any property value subject to an appeal under Chapter 42 as of July 25 (will add undisputed value in Line 6). This total includes the taxable value of homesteads with tax ceilings (will deduct in Line 2) and the captured value for tax increment financing (adjustment is made by deducting TIF taxes, as reflected in Line 17). ¹		\$ 642,140,630	
2. 2022 tax ceilings. Counties, cities and junior college districts. Enter 2022 total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other taxing units enter 0. If your taxing unit adopted the tax ceiling provision in 2022 or a prior year for homeowners age 65 or older or disabled, use this step. ²		\$ 76,216,680	
3. Preliminary 2022 adjusted taxable value. Subtract Line 2 from Line 1.		\$ 565,923,950	
4. 2022 total adopted tax rate.		\$ 0.3117	/ \$100
5. 2022 taxable value lost because court appeals of ARB decisions reduced 2021 appraised value.			
A. Original 2022 ARB values:	\$ 884,630		
B. 2022 values resulting from final court decisions:	-\$ 824,040		
C. 2022 value loss. Subtract B from A. ³		\$ 70,590	
6. 2022 taxable value subject to an appeal under Chapter 42, as of July 25.			
A. 2022 ARB certified value:	\$ 0		
B. 2022 disputed value:	-\$ 0		
C. 2022 undisputed value. Subtract B from A. ⁴		\$ 0	
7. 2022 Chapter 42 related adjusted values. Add Line 5C and Line 6C.		\$ 70,590	

¹ Tex. Tax Code §26.012(14)
² Tex. Tax Code §26.012(14)
³ Tex. Tax Code §26.012(13)
⁴ Tex. Tax Code §26.012(13)

8.	2022 taxable value, adjusted for actual and potential court-ordered adjustments. Add Line 3 and Line 7.	\$ 565,994,540
9.	2022 taxable value of property in territory the taxing unit deannexed after Jan. 1, 2022. Enter the 2021 value of property in deannexed territory. ⁵	\$ 0
10.	2022 taxable value lost because property first qualified for an exemption in 2023. If the taxing unit increased an original exemption, use the difference between the original exempted amount and the increased exempted amount. Do not include value lost due to freeport, goods-in-transit, temporary disaster exemptions. Note that lowering the amount or percentage of an existing exemption in 2023 does not create a new exemption or reduce taxable value. A. Absolute exemptions. Use 2022 market value:..... \$ 354,000 B. Partial exemptions. 2023 exemption amount or 2023 percentage exemption times 2022 value:..... + \$ 0 C. Value loss. Add A and B. ⁶	\$ 354,000
11.	2022 taxable value lost because property first qualified for agricultural appraisal (1-d or 1-d-1), timber appraisal, recreational/scenic appraisal or public access airport special appraisal in 2023. Use only properties that qualified in 2023 for the first time; do not use properties that qualified in 2022. A. 2022 market value: \$ 0 B. 2023 productivity or special appraised value: - \$ 0 C. Value loss. Subtract B from A. ⁷	\$ 0
12.	Total adjustments for lost value. Add Lines 9, 10C and 11C.	\$ 354,000
13.	2022 captured value of property in a TIF. Enter the total value of 2022 captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which 2022 taxes were deposited into the tax increment fund. ⁸ If the taxing unit has no captured appraised value in line 18D, enter 0.	\$ 0
14.	2022 total value. Subtract Line 12 and Line 13 from Line 8.	\$ 565,640,540
15.	Adjusted 2022 total levy. Multiply Line 4 by Line 14 and divide by \$100.	\$ 1,763,101
16.	Taxes refunded for years preceding tax year 2022. Enter the amount of taxes refunded by the taxing unit for tax years preceding tax year 2022. Types of refunds include court decisions, Tax Code Section 25.25(b) and (c) corrections and Tax Code Section 31.11 payment errors. Do not include refunds for tax year 2022. This line applies only to tax years preceding tax year 2022. ⁹	\$ 0
17.	Adjusted 2022 levy with refunds and TIF adjustment. Add Lines 15 and 16. ¹⁰	\$ 1,763,101
18.	Total 2023 taxable value on the 2023 certified appraisal roll today. This value includes only certified values or certified estimate of values and includes the total taxable value of homesteads with tax ceilings (will deduct in Line 20). These homesteads include homeowners age 65 or older or disabled. ¹¹ A. Certified values: \$ 688,545,640 B. Counties: Include railroad rolling stock values certified by the Comptroller's office:..... + \$ _____ C. Pollution control and energy storage system exemption: Deduct the value of property exempted for the current tax year for the first time as pollution control or energy storage system property:..... - \$ 0 D. Tax increment financing: Deduct the 2023 captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which the 2023 taxes will be deposited into the tax increment fund. Do not include any new property value that will be included in Line 23 below. ¹² - \$ 0 E. Total 2023 value. Add A and B, then subtract C and D.	\$ 688,545,640

⁵ Tex. Tax Code §26.012(15)
⁶ Tex. Tax Code §26.012(15)
⁷ Tex. Tax Code §26.012(15)
⁸ Tex. Tax Code §26.03(c)
⁹ Tex. Tax Code §26.012(13)
¹⁰ Tex. Tax Code §26.012(13)
¹¹ Tex. Tax Code §26.012, 26.04(c-2)
¹² Tex. Tax Code §26.03(c)

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
19.	Total value of properties under protest or not included on certified appraisal roll. ¹⁴	
A.	2023 taxable value of properties under protest. The chief appraiser certifies a list of properties still under ARB protest. The list shows the appraisal district's value and the taxpayer's claimed value, if any, or an estimate of the value if the taxpayer wins. For each of the properties under protest, use the lowest of these values. Enter the total value under protest. ¹⁴	\$ 121,000
B.	2023 value of properties not under protest or included on certified appraisal roll. The chief appraiser gives taxing units a list of those taxable properties that the chief appraiser knows about but are not included in the appraisal roll certification. These properties also are not on the list of properties that are still under protest. On this list of properties, the chief appraiser includes the market value, appraised value and exemptions for the preceding year and a reasonable estimate of the market value, appraised value and exemptions for the current year. Use the lower market, appraised or taxable value (as appropriate). Enter the total value of property not on the certified roll. ¹⁵	+ \$ 0
C.	Total value under protest or not certified. Add A and B.	\$ 121,000
20.	2023 tax ceilings. Counties, cities and junior colleges enter 2023 total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other taxing units enter 0. If your taxing unit adopted the tax ceiling provision in 2022 or a prior year for homeowners age 65 or older or disabled, use this step. ¹⁶	\$ 79,170,180
21.	2023 total taxable value. Add Lines 18E and 19C. Subtract Line 20. ¹⁷	\$ 609,496,460
22.	Total 2023 taxable value of properties in territory annexed after Jan. 1, 2022. Include both real and personal property. Enter the 2023 value of property in territory annexed. ¹⁸	\$ 0
23.	Total 2023 taxable value of new improvements and new personal property located in new improvements. New means the item was not on the appraisal roll in 2022. An improvement is a building, structure, fixture or fence erected on or affixed to land. New additions to existing improvements may be included if the appraised value can be determined. New personal property in a new improvement must have been brought into the taxing unit after Jan. 1, 2022 and be located in a new improvement. New improvements do include property on which a tax abatement agreement has expired for 2023. ¹⁸	\$ 3,691,590
24.	Total adjustments to the 2023 taxable value. Add Lines 22 and 23.	\$ 3,691,590
25.	Adjusted 2023 taxable value. Subtract Line 24 from Line 21.	\$ 605,804,870
26.	2023 NNR tax rate. Divide Line 17 by Line 25 and multiply by \$100. ²⁰	\$ 0.2910 /\$100
27.	COUNTIES ONLY. Add together the NNR tax rates for each type of tax the county levies. The total is the 2023 county NNR tax rate. ²¹	\$ _____ /\$100

SECTION 2: Voter Approval Tax Rate

The voter-approval tax rate is the highest tax rate that a taxing unit may adopt without holding an election to seek voter approval of the rate. The voter-approval tax rate is split into two separate rates:

- Maintenance and Operations (M&O) Tax Rate:** The M&O portion is the tax rate that is needed to raise the same amount of taxes that the taxing unit levied in the prior year plus the applicable percentage allowed by law. This rate accounts for such things as salaries, utilities and day-to-day operations.
- Debt Rate:** The debt rate includes the debt service necessary to pay the taxing unit's debt payments in the coming year. This rate accounts for principal and interest on bonds and other debt secured by property tax revenue.

The voter-approval tax rate for a county is the sum of the voter-approval tax rates calculated for each type of tax the county levies. In most cases the voter-approval tax rate exceeds the no-new-revenue tax rate, but occasionally decreases if a taxing unit's debt service will cause the NNR tax rate to be higher than the voter-approval tax rate.

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
28.	2022 M&O tax rate. Enter the 2022 M&O tax rate.	\$ 0.1692 /\$100
29.	2022 taxable value, adjusted for actual and potential court-ordered adjustments. Enter the amount in Line 8 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 565,994,540

¹⁴ Tex. Tax Code §26.01(c) and (d)
¹⁵ Tex. Tax Code §26.01(c)
¹⁶ Tex. Tax Code §26.01(d)
¹⁷ Tex. Tax Code §26.01(2)(B)
¹⁸ Tex. Tax Code §26.01(2)(E)
¹⁹ Tex. Tax Code §26.01(17)
²⁰ Tex. Tax Code §26.01(17)
²¹ Tex. Tax Code §26.04(c)
²² Tex. Tax Code §26.04(d)

Line	Value—Amount, Tax Rate, or Percentage	Amount—Rate
30.	Total 2022 M&O levy. Multiply Line 28 by Line 29 and divide by \$100	\$ 957,662
31.	Adjusted 2022 levy for calculating NNR M&O rate.	
	<p>A. M&O taxes refunded for years preceding tax year 2022. Enter the amount of M&O taxes refunded in the preceding year for taxes before that year. Types of refunds include court decisions, Tax Code Section 25.25(b) and (c) corrections and Tax Code Section 31.11 payment errors. Do not include refunds for tax year 2022. This line applies only to tax years preceding tax year 2022. + \$ 0</p> <p>B. 2022 taxes in TIF. Enter the amount of taxes paid into the tax increment fund for a reinvestment zone as agreed by the taxing unit. If the taxing unit has no 2023 captured appraised value in Line 18D, enter 0. - \$ 0</p> <p>C. 2022 transferred function. If discontinuing all of a department, function or activity and transferring it to another taxing unit by written contract, enter the amount spent by the taxing unit discontinuing the function in the 12 months preceding the month of this calculation. If the taxing unit did not operate this function for this 12-month period, use the amount spent in the last full fiscal year in which the taxing unit operated the function. The taxing unit discontinuing the function will subtract this amount in D below. The taxing unit receiving the function will add this amount in D below. Other taxing units enter 0. +/- \$ 0</p> <p>D. 2022 M&O levy adjustments. Subtract B from A. For taxing unit with C, subtract if discontinuing function and add if receiving function. \$ 0</p> <p>E. Add Line 30 to 31D.</p>	\$ 957,662
32.	Adjusted 2023 taxable value. Enter the amount in Line 25 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 605,804,870
33.	2023 NNR M&O rate (unadjusted). Divide Line 31E by Line 32 and multiply by \$100.	\$ 0.1580 /\$100
34.	Rate adjustment for state criminal justice mandate. ²³ If not applicable or less than zero, enter 0.	
	<p>A. 2023 state criminal justice mandate. Enter the amount spent by a county in the previous 12 months providing for the maintenance and operation cost of keeping inmates in county-paid facilities after they have been sentenced. Do not include any state reimbursement received by the county for the same purpose. \$ 0</p> <p>B. 2022 state criminal justice mandate. Enter the amount spent by a county in the 12 months prior to the previous 12 months providing for the maintenance and operation cost of keeping inmates in county-paid facilities after they have been sentenced. Do not include any state reimbursement received by the county for the same purpose. Enter zero if this is the first time the mandate applies. - \$ 0</p> <p>C. Subtract B from A and divide by Line 32 and multiply by \$100. \$ 0 /\$100</p> <p>D. Enter the rate calculated in C. If not applicable, enter 0.</p>	\$ 0 /\$100
35.	Rate adjustment for indigent health care expenditures. ²⁴ If not applicable or less than zero, enter 0.	
	<p>A. 2023 indigent health care expenditures. Enter the amount paid by a taxing unit providing for the maintenance and operation cost of providing indigent health care for the period beginning on July 1, 2022 and ending on June 30, 2023, less any state assistance received for the same purpose. \$ 0</p> <p>B. 2022 indigent health care expenditures. Enter the amount paid by a taxing unit providing for the maintenance and operation cost of providing indigent health care for the period beginning on July 1, 2021 and ending on June 30, 2022, less any state assistance received for the same purpose. - \$ 0</p> <p>C. Subtract B from A and divide by Line 32 and multiply by \$100. \$ 0 /\$100</p> <p>D. Enter the rate calculated in C. If not applicable, enter 0.</p>	\$ 0 /\$100

²³ (Reserved for expansion)
²⁴ Tex. Tax Code §26.044
²⁵ Tex. Tax Code §26.0441

Line	Description	Amount
36.	Rate adjustment for county indigent defense compensation. ²⁵ If not applicable or less than zero, enter 0.	
A.	2023 indigent defense compensation expenditures. Enter the amount paid by a county to provide appointed counsel for indigent individuals and fund the operations of a public defender's office under Article 26.044, Code of Criminal Procedure for the period beginning on July 1, 2022 and ending on June 30, 2023, less any state grants received by the county for the same purpose.....	\$ 0
B.	2022 indigent defense compensation expenditures. Enter the amount paid by a county to provide appointed counsel for indigent individuals and fund the operations of a public defender's office under Article 26.044, Code of Criminal Procedure for the period beginning on July 1, 2021 and ending on June 30, 2022, less any state grants received by the county for the same purpose.....	\$ 0
C.	Subtract B from A and divide by Line 32 and multiply by \$100.....	\$ 0 /\$100
D.	Multiply B by 0.05 and divide by Line 32 and multiply by \$100.....	\$ 0 /\$100
E.	Enter the lesser of C and D. If not applicable, enter 0.	\$ 0 /\$100
37.	Rate adjustment for county hospital expenditures. ²⁶ If not applicable or less than zero, enter 0.	
A.	2023 eligible county hospital expenditures. Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, 2022 and ending on June 30, 2023.....	\$ 0
B.	2022 eligible county hospital expenditures. Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, 2021 and ending on June 30, 2022.....	\$ 0
C.	Subtract B from A and divide by Line 32 and multiply by \$100.....	\$ 0 /\$100
D.	Multiply B by 0.08 and divide by Line 32 and multiply by \$100.....	\$ 0 /\$100
E.	Enter the lesser of C and D, if applicable. If not applicable, enter 0.	\$ 0 /\$100
38.	Rate adjustment for defunding municipality. This adjustment only applies to a municipality that is considered to be a defunding municipality for the current tax year under Chapter 109, Local Government Code. Chapter 109, Local Government Code only applies to municipalities with a population of more than 250,000 and includes a written determination by the Office of the Governor. See Tax Code Section 26.0444 for more information.	
A.	Amount appropriated for public safety in 2022. Enter the amount of money appropriated for public safety in the budget adopted by the municipality for the preceding fiscal year.....	\$ 0
B.	Expenditures for public safety in 2022. Enter the amount of money spent by the municipality for public safety during the preceding fiscal year.....	\$ 0
C.	Subtract B from A and divide by Line 32 and multiply by \$100.....	\$ 0 /\$100
D.	Enter the rate calculated in C. If not applicable, enter 0.	\$ 0 /\$100
39.	Adjusted 2023 NNR M&O rate. Add Lines 33, 34D, 35D, 36E, and 37E. Subtract Line 38D.	\$ 0.1580 /\$100
40.	Adjustment for 2022 sales tax specifically to reduce property taxes. Cities, counties and hospital districts that collected and spent additional sales tax on M&O expenses in 2022 should complete this line. These entities will deduct the sales tax gain rate for 2023 in Section 3. Other taxing units, enter zero.	
A.	Enter the amount of additional sales tax collected and spent on M&O expenses in 2022, if any. Counties must exclude any amount that was spent for economic development grants from the amount of sales tax spent.....	\$ 0
B.	Divide Line 40A by Line 32 and multiply by \$100.....	\$ 0 /\$100
C.	Add Line 40B to Line 39.	\$ 0.1580 /\$100
41.	2023 voter-approval M&O rate. Enter the rate as calculated by the appropriate scenario below. Special Taxing Unit. If the taxing unit qualifies as a special taxing unit, multiply Line 40C by 1.08. - or - Other Taxing Unit. If the taxing unit does not qualify as a special taxing unit, multiply Line 40C by 1.035.	\$ 0.1635 /\$100

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

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
D41.	<p>Disaster Line 41 (D41): 2023 voter-approval M&O rate for taxing unit affected by disaster declaration. If the taxing unit is located in an area declared a disaster area and at least one person is granted an exemption under Tax Code Section 11.35 for property located in the taxing unit, the governing body may direct the person calculating the voter-approval tax rate to calculate in the manner provided for a special taxing unit. The taxing unit shall continue to calculate the voter-approval tax rate in this manner until the earlier of</p> <p>1) the first year in which total taxable value on the certified appraisal roll exceeds the total taxable value of the tax year in which the disaster occurred, or</p> <p>2) the third tax year after the tax year in which the disaster occurred</p> <p>If the taxing unit qualifies under this scenario, multiply Line 40C by 1.08.²⁷ If the taxing unit does not qualify, do not complete Disaster Line 41 (Line D41).</p>	\$ 0 /\$100
42.	<p>Total 2023 debt to be paid with property taxes and additional sales tax revenue. Debt means the interest and principal that will be paid on debts that:</p> <p>(1) are paid by property taxes,</p> <p>(2) are secured by property taxes,</p> <p>(3) are scheduled for payment over a period longer than one year, and</p> <p>(4) are not classified in the taxing unit’s budget as M&O expenses.</p> <p>A. Debt also includes contractual payments to other taxing units that have incurred debts on behalf of this taxing unit, if those debts meet the four conditions above. Include only amounts that will be paid from property tax revenue. Do not include appraisal district budget payments. If the governing body of a taxing unit authorized or agreed to authorize a bond, warrant, certificate of obligation, or other evidence of indebtedness on or after Sept. 1, 2021, verify if it meets the amended definition of debt before including it here.²⁸</p> <p>Enter debt amount \$ 815,200</p> <p>B. Subtract unencumbered fund amount used to reduce total debt. - \$ 0</p> <p>C. Subtract certified amount spent from sales tax to reduce debt (enter zero if none) - \$ 0</p> <p>D. Subtract amount paid from other resources - \$ 0</p> <p>E. Adjusted debt. Subtract B, C and D from A. \$ 815,200</p>	\$ 815,200
43.	Certified 2022 excess debt collections. Enter the amount certified by the collector. ²⁹	\$ 15,264
44.	Adjusted 2023 debt. Subtract Line 43 from Line 42E.	\$ 799,936
45.	<p>2023 anticipated collection rate.</p> <p>A. Enter the 2023 anticipated collection rate certified by the collector.³⁰ 100.65 %</p> <p>B. Enter the 2022 actual collection rate. 100.89 %</p> <p>C. Enter the 2021 actual collection rate. 100.58 %</p> <p>D. Enter the 2020 actual collection rate. 102.24 %</p> <p>E. If the anticipated collection rate in A is lower than actual collection rates in B, C and D, enter the lowest collection rate from B, C and D. If the anticipated rate in A is higher than at least one of the rates in the prior three years, enter the rate from A. Note that the rate can be greater than 100%.³¹</p>	100.65 %
46.	2023 debt adjusted for collections. Divide Line 44 by Line 45E.	\$ 794,769
47.	2023 total taxable value. Enter the amount on Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 609,496,460
48.	2023 debt rate. Divide Line 46 by Line 47 and multiply by \$100.	\$ 0.1303 /\$100
49.	2023 voter-approval tax rate. Add Lines 41 and 48.	\$ 0.2938 /\$100
D49.	<p>Disaster Line 49 (D49): 2023 voter-approval tax rate for taxing unit affected by disaster declaration. Complete this line if the taxing unit calculated the voter-approval tax rate in the manner provided for a special taxing unit on Line D41. Add Line D41 and 48.</p>	\$ _____ /\$100

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

Line	Rate-Approval Tax Rate Worksheet	Amount/Rate
50.	COUNTIES ONLY. Add together the voter-approval tax rates for each type of tax the county levies. The total is the 2023 county voter-approval tax rate.	\$ 0 /\$100

SECTION 3: NNR Tax Rate and Voter Approval Tax Rate Adjustments for Additional Sales Tax to Reduce Property Taxes

Cities, counties and hospital districts may levy a sales tax specifically to reduce property taxes. Local voters by election must approve imposing or abolishing the additional sales tax. If approved, the taxing unit must reduce its NNR and voter-approval tax rates to offset the expected sales tax revenue.

This section should only be completed by a county, city or hospital district that is required to adjust its NNR tax rate and/or voter-approval tax rate because it adopted the additional sales tax.

Line	Additional Sales and Use Tax Worksheet	Amount/Rate
51.	Taxable Sales. For taxing units that adopted the sales tax in November 2022 or May 2023, enter the Comptroller's estimate of taxable sales for the previous four quarters. ¹² Estimates of taxable sales may be obtained through the Comptroller's Allocation Historical Summary webpage. Taxing units that adopted the sales tax before November 2022, enter 0.	\$ 0
52.	Estimated sales tax revenue. Counties exclude any amount that is or will be spent for economic development grants from the amount of estimated sales tax revenue. ¹³ Taxing units that adopted the sales tax in November 2022 or in May 2023. Multiply the amount on Line 51 by the sales tax rate (.01, .005 or .0025, as applicable) and multiply the result by .95. ¹⁴ - or - Taxing units that adopted the sales tax before November 2022. Enter the sales tax revenue for the previous four quarters. Do not multiply by .95.	\$ 0
53.	2023 total taxable value. Enter the amount from Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 609,496,460
54.	Sales tax adjustment rate. Divide Line 52 by Line 53 and multiply by \$100.	\$ 0 /\$100
55.	2023 NNR tax rate, unadjusted for sales tax. ¹⁵ Enter the rate from Line 26 or 27, as applicable, on the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 0.2910 /\$100
56.	2023 NNR tax rate, adjusted for sales tax. Taxing units that adopted the sales tax in November 2022 or in May 2023. Subtract Line 54 from Line 55. Skip to Line 57 if you adopted the additional sales tax before November 2022.	\$ 0.2910 /\$100
57.	2023 voter-approval tax rate, unadjusted for sales tax. ¹⁶ Enter the rate from Line 49, Line D49 (disaster) or Line 50 (counties) as applicable, of the <i>Voter-Approval Tax Rate Worksheet</i> .	\$ 0.2938 /\$100
58.	2023 voter-approval tax rate, adjusted for sales tax. Subtract Line 54 from Line 57.	\$ 0.2938 /\$100

SECTION 4: Voter Approval Tax Rate Adjustment for Pollution Control

A taxing unit may raise its rate for M&O funds used to pay for a facility, device or method for the control of air, water or land pollution. This includes any land, structure, building, installation, excavation, machinery, equipment or device that is used, constructed, acquired or installed wholly or partly to meet or exceed pollution control requirements. The taxing unit's expenses are those necessary to meet the requirements of a permit issued by the Texas Commission on Environmental Quality (TCEQ). The taxing unit must provide the tax assessor with a copy of the TCEQ letter of determination that states the portion of the cost of the installation for pollution control.

This section should only be completed by a taxing unit that uses M&O funds to pay for a facility, device or method for the control of air, water or land pollution.

Line	Voter-Approval Rate Adjustment for Pollution Control Requirements Worksheet	Amount/Rate
59.	Certified expenses from the Texas Commission on Environmental Quality (TCEQ). Enter the amount certified in the determination letter from TCEQ. ¹⁷ The taxing unit shall provide its tax assessor-collector with a copy of the letter. ¹⁸	\$ 0
60.	2023 total taxable value. Enter the amount from Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 609,496,460
61.	Additional rate for pollution control. Divide Line 59 by Line 60 and multiply by \$100.	\$ 0 /\$100
62.	2023 voter-approval tax rate, adjusted for pollution control. Add Line 61 to one of the following lines (as applicable): Line 49, Line D49 (disaster), Line 50 (counties) or Line 58 (taxing units with the additional sales tax).	\$ 0.2938 /\$100

¹² Tex. Tax Code §26.041(d)
¹³ Tex. Tax Code §26.041(f)
¹⁴ Tex. Tax Code §26.041(d)
¹⁵ Tex. Tax Code §26.04(c)
¹⁶ Tex. Tax Code §26.04(c)
¹⁷ Tex. Tax Code §26.045(d)
¹⁸ Tex. Tax Code §26.045(f)

SECTION 5: Voter Approval Tax Rate Adjustment for Unused Increment Rate

The unused increment rate is the rate equal to the difference between the adopted tax rate and voter-approval tax rate adjusted to remove the unused increment rate for the prior three years.³⁹ In a year where a taxing unit adopts a rate by applying any portion of the unused increment rate, the portion of the unused increment rate must be backed out of the calculation for that year.

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

- a tax year before 2020;⁴⁰
- a tax year in which the municipality is a defunding municipality, as defined by Tax Code Section 26.0501(a);⁴¹ or
- after Jan. 1, 2022, a tax year in which the comptroller determines that the county implemented a budget reduction or reallocation described by Local Government Code Section 120.002(a) without the required voter approval.⁴²

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

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

Line	Unused Increment Rate Worksheet	Amount/Rate
63. Year 3 component.	Subtract the 2022 actual tax rate and the 2022 unused increment rate from the 2022 voter-approval tax rate.	
A.	Voter-approval tax rate \$ 0.3117 /\$100 As applicable: Line 49, Line 50 (counties), Line 58 (taxing units with the additional sales tax) or Line 62 (taxing units with pollution control)	
B.	Unused increment rate (Line 66) \$ 0.0000 /\$100	
C.	Subtract B from A \$ 0.3117 /\$100	
D.	Adopted Tax Rate \$ 0.3117 /\$100	
E.	Subtract D from C \$ 0.0000 /\$100	
64. Year 2 component.	Subtract the 2021 actual tax rate and the 2021 unused increment rate from the 2021 voter-approval tax rate.	
A.	Voter-approval tax rate \$ 0.3252 /\$100 As applicable: Line 49, Line 50 (counties), Line 58 (taxing units with the additional sales tax) or Line 62 (taxing units with pollution control)	
B.	Unused increment rate (Line 66) \$ 0.0000 /\$100	
C.	Subtract B from A \$ 0.3252 /\$100	
D.	Adopted Tax Rate \$ 0.3252 /\$100	
E.	Subtract D from C \$ 0.0000 /\$100	
65. Year 1 component.	Subtract the 2020 actual tax rate and the 2020 unused increment rate from the 2020 voter-approval tax rate.	
A.	Voter-approval tax rate \$ 0.3511 /\$100 As applicable: Line 47, Line 50 (counties), Line 56 (taxing units with the additional sales tax) or Line 60 (taxing units with pollution control)	
B.	Unused increment rate \$ 0.0000 /\$100	
C.	Subtract B from A \$ 0.3511 /\$100	
D.	Adopted Tax Rate \$ 0.3511 /\$100	
E.	Subtract D from C \$ 0.0000 /\$100	
66. 2023 unused increment rate.	Add Lines 63E, 64E and 65E.	\$ 0 /\$100
67. Total 2023 voter-approval tax rate, including the unused increment rate.	Add Line 66 to one of the following lines (as applicable): Line 49, Line D49 (disaster), Line 50 (counties), Line 58 (taxing units with the additional sales tax) or Line 62 (taxing units with pollution control).	\$ 0.2938 /\$100

³⁹ Tex. Tax Code §26.013(a)
⁴⁰ Tex. Tax Code §26.013(c)
⁴¹ Tex. Tax Code §26.0501(a) and (c)
⁴² Tex. Local Gov't Code §120.007(d), effective Jan. 1, 2022
⁴³ Tex. Tax Code §26.063(a)(1)
⁴⁴ Tex. Tax Code §26.012(b)(3)
⁴⁵ Tex. Tax Code §26.063(a)(1)

SECTION 6: De Minimis Rate

The de minimis rate is the rate equal to the sum of the no-new-revenue maintenance and operations rate, the rate that will raise \$500,000, and the current debt rate for a taxing unit.⁴⁴ This section should only be completed by a taxing unit that is a municipality of less than 30,000 or a taxing unit that does not meet the definition of a special taxing unit.⁴⁵

Line	De Minimis Rate Worksheet	Amount/Rate
68.	Adjusted 2023 NNR M&O tax rate. Enter the rate from Line 39 of the <i>Voter-Approval Tax Rate Worksheet</i> .	\$ 0.1580 /\$100
69.	2023 total taxable value. Enter the amount on Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 609,496,460
70.	Rate necessary to impose \$500,000 in taxes. Divide \$500,000 by Line 69 and multiply by \$100.	\$ 0.0820 /\$100
71.	2023 debt rate. Enter the rate from Line 48 of the <i>Voter-Approval Tax Rate Worksheet</i> .	\$ 0.1303 /\$100
72.	De minimis rate. Add Lines 68, 70 and 71.	\$ 0.3703 /\$100

SECTION 7: Voter Approval Tax Rate Adjustment for Emergency Revenue Rate

In the tax year after the end of the disaster calculation time period detailed in Tax Code Section 26.042(a), a taxing unit that calculated its voter-approval tax rate in the manner provided for a special taxing unit due to a disaster must calculate its emergency revenue rate and reduce its voter-approval tax rate for that year.⁴⁶

Similarly, if a taxing unit adopted a tax rate that exceeded its voter-approval tax rate, calculated normally, without holding an election to respond to a disaster, as allowed by Tax Code Section 26.042(d), in the prior year, it must also reduce its voter-approval tax rate for the current tax year.⁴⁷

This section will apply to a taxing unit other than a special taxing unit that:

- directed the designated officer or employee to calculate the voter-approval tax rate of the taxing unit in the manner provided for a special taxing unit in the prior year; and
- the current year is the first tax year in which the total taxable value of property taxable by the taxing unit as shown on the appraisal roll for the taxing unit submitted by the assessor for the taxing unit to the governing body exceeds the total taxable value of property taxable by the taxing unit on January 1 of the tax year in which the disaster occurred or the disaster occurred four years ago. This section will apply to a taxing unit in a disaster area that adopted a tax rate greater than its voter-approval tax rate without holding an election in the prior year.

Note: This section does not apply if a taxing unit is continuing to calculate its voter-approval tax rate in the manner provided for a special taxing unit because it is still within the disaster calculation time period detailed in Tax Code Section 26.042(a) because it has not met the conditions in Tax Code Section 26.042(a)(1) or (2).

Line	Emergency Revenue Rate Worksheet	Amount/Rate
73.	2022 adopted tax rate. Enter the rate in Line 4 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 0.3117 /\$100
74.	Adjusted 2022 voter-approval tax rate. Use the taxing unit's Tax Rate Calculation Worksheets from the prior year(s) to complete this line. If a disaster occurred in 2022 and the taxing unit calculated its 2022 voter-approval tax rate using a multiplier of 1.08 on Disaster Line 41 (D41) of the 2022 worksheet due to a disaster, complete the applicable sections or lines of Form 50-856-a, <i>Adjusted Voter-Approval Tax Rate for Taxing Units in Disaster Area Calculation Worksheet</i> . - or - If a disaster occurred prior to 2022 for which the taxing unit continued to calculate its voter-approval tax rate using a multiplier of 1.08 on Disaster Line 41 (D41) in 2022, complete the separate <i>Adjusted Voter-Approval Tax Rate for Taxing Units in Disaster Area Calculation Worksheet</i> to recalculate the voter-approval tax rate the taxing unit would have calculated in 2022 if it had generated revenue based on an adopted tax rate using a multiplier of 1.035 in the year(s) following the disaster. ⁴⁸ Enter the final adjusted 2022 voter-approval tax rate from the worksheet. - or - If the taxing unit adopted a tax rate above the 2022 voter-approval tax rate without calculating a disaster tax rate or holding an election due to a disaster, no recalculation is necessary. Enter the voter-approval tax rate from the prior year's worksheet.	\$ 0 /\$100
75.	Increase in 2022 tax rate due to disaster. Subtract Line 74 from Line 73.	\$ 0 /\$100
76.	Adjusted 2022 taxable value. Enter the amount in Line 14 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 585,840,540
77.	Emergency revenue. Multiply Line 75 by Line 76 and divide by \$100.	\$ 0
78.	Adjusted 2023 taxable value. Enter the amount in Line 25 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 605,804,870
79.	Emergency revenue rate. Divide Line 77 by Line 78 and multiply by \$100. ⁴⁹	\$ 0 /\$100

⁴⁴ Tex. Tax Code §26.042(b)
⁴⁵ Tex. Tax Code §26.042(f)
⁴⁶ Tex. Tax Code §26.042(c)
⁴⁷ Tex. Tax Code §26.042(b)

Line	Emergency Revenue Rate Worksheet	Amount/Rate
80.	2023 voter-approval tax rate, adjusted for emergency revenue. Subtract Line 79 from one of the following lines (as applicable): Line 49, Line D49 (disaster), Line 50 (counties), Line 58 (taxing units with the additional sales tax), Line 62 (taxing units with pollution control) or Line 67 (taxing units with the unused increment rate).	\$ 0.2938 /\$100

SECTION 8: Total Tax Rate

Indicate the applicable total tax rates as calculated above.

No-new-revenue tax rate. \$ 0.2910 /\$100

As applicable, enter the 2023 NNR tax rate from: Line 26, Line 27 (counties), or Line 56 (adjusted for sales tax).

Indicate the line number used: 26

Voter-approval tax rate. \$ 0.2938 /\$100

As applicable, enter the 2023 voter-approval tax rate from: Line 49, Line D49 (disaster), Line 50 (counties), Line 58 (adjusted for sales tax),

Line 62 (adjusted for pollution control), Line 67 (adjusted for unused increment), or Line 80 (adjusted for emergency revenue).

Indicate the line number used: 49

De minimis rate. \$ 0.3703 /\$100

If applicable, enter the 2022 de minimis rate from Line 72.

SECTION 9: Taxing Unit Representative Name and Signature

Enter the name of the person preparing the tax rate as authorized by the governing body of the taxing unit. By signing below, you certify that you are the designated officer or employee of the taxing unit and have accurately calculated the tax rates using values that are the same as the values shown in the taxing unit's certified appraisal roll or certified estimate of taxable value, in accordance with requirements in the Tax Code.³⁹

print here ▶

Crystal Cedillo

Printed Name of Taxing Unit Representative

sign here ▶

Taxing Unit Representative

July 26, 2023

Date

³⁹ Tex. Tax Code §§26.04(c-2) and (d-2)



For Property Tax Rates in CITY OF GONZALES
 This notice concerns the 2023 property tax rates for CITY OF GONZALES
(current year) (taxing unit's name)

This notice provides information about two tax rates used in adopting the current tax year's tax rate. The no-new-revenue tax rate would impose the same amount of taxes as last year if you compare properties taxed in both years. In most cases, the voter-approval tax rate is the highest tax rate a taxing unit can adopt without holding an election. In each case, these rates are calculated by dividing the total amount of taxes by the current taxable value with adjustments as required by state law. The rates are given per \$100 of property value.

Taxing units preferring to list the rates can expand this section to include an explanation of how these tax rates were calculated.

Unencumbered Fund Balances

The following estimated balances will be left in the taxing unit's accounts at the end of the fiscal year. These balances are not encumbered by corresponding debt obligation.

Type of Fund	Balance
UNASSIGNED GENERAL FUND BALANCE	\$ 3,767,838.00

Current Year Debt Service

The following amounts are for long-term debts that are secured by property taxes. These amounts will be paid from upcoming property tax revenues (or additional sales tax revenues, if applicable).

Description of Debt	Principal or Contract Payment to be Paid From Property Taxes	Interest to be Paid From Property Taxes	Other Amounts to be Paid	Total Payment
PLEASE SEE ATTACHED.	\$	\$	\$	\$

(expand as needed)

Name of Person Providing the above information to the Tax Assessor: Laura Zella

CITY'S DEBT FOR 2023-2024 BUDGET

Description	Principal or Contract Payment To Be Paid From Property Taxes	Interest To Be Paid From Property Taxes	Other Amounts To Be Paid	Total Payment
Texas Combination Tax & Revenue Certificate of Obligation: 2019 Series	140,000.00	208,000.00	500.00	348,500.00
General Obligation Refunding Bonds, Series 2020	290,000.00	117,400.00	500.00	407,900.00
General Obligation Refunding Bonds, Series 2021	58,300.00	0.00	500.00	58,800.00
TOTAL	488,300.00	325,400.00	1,500.00	815,200.00

The City has other Texas Combination Tax and Revenue Certificate of Obligations that are eligible to be paid from property taxes, but the City chooses to pay them out of other funds.

Other Amounts to be paid is when the U.S. Bank charges us each year for the "Paying Agent/Regist/Trsfr Agnt" for Administration Fees.

Notice About 2023 Tax Rates

Property tax rates in CITY OF GONZALES.

This notice concerns the 2023 property tax rates for CITY OF GONZALES. This notice provides information about two tax rates used in adopting the current tax year's tax rate. The no-new-revenue tax rate would impose the same amount of taxes as last year if you compare properties taxed in both years. In most cases, the voter-approval tax rate is the highest tax rate a taxing unit can adopt without holding an election. In each case, these rates are calculated by dividing the total amount of taxes by the current taxable value with adjustments as required by state law. The rates are given per \$100 of property value.

This year's no-new-revenue tax rate	\$0.2910/\$100
This year's voter-approval tax rate	\$0.2938/\$100

To see the full calculations, please visit 427 St. George, Suite 100
Gonzales, TX 78629 for a copy of the Tax Rate Calculation Worksheet.

Unencumbered Fund Balance

The following estimated balances will be left in the taxing unit's accounts at the end of the fiscal year. These balances are not encumbered by corresponding debt obligation.

Type of Fund	Balance
UNASSIGNED GENERAL FUND BALANCE	3,767,838

Current Year Debt Service

The following amounts are for long-term debts that are secured by property taxes. These amounts will be paid from upcoming property tax revenues (or additional sales tax revenues, if applicable).

Description of Debt	Principal or Contract Payment to be Paid from Property Taxes	Interest to be Paid from Property Taxes	Other Amounts to be Paid	Total Payment
TEXAS COMBINATION TAX & REVENUE CERT OF OBLIGATION 2019	140,000	208,000	500	348,500
SERIES GENERAL OBLIGATION REFUNDING BONDS -	290,000	117,400	500	407,900
SERIES 2020 GENERAL OBLIGATION REFUNDING BONDS -	58,300	0	500	58,800
SERIES 2021				
Total required for 2023 debt service			\$815,200	
- Amount (if any) paid from funds listed in unencumbered funds			\$0	
- Amount (if any) paid from other resources			\$0	
- Excess collections last year			\$15,264	
= Total to be paid from taxes in 2023			\$799,936	
+ Amount added in anticipation that the unit will collect only 100.65% of its taxes in 2023			\$-5,167	
= Total debt levy			\$794,769	

This notice contains a summary of actual no-new-revenue and voter-approval calculations as certified by Crystal Cedillo, PCC, CTOP, PCAC, CSTA, Gonzales County Tax Assessor-Collector on 08/17/2023.

Visit [Texas.gov/PropertyTaxes](https://www.texas.gov/PropertyTaxes) to find a link to your local property tax database on which you can easily access information regarding your property taxes, including information about proposed tax rates and scheduled public hearings of each entity that taxes your property.

The 86th Texas Legislature modified the manner in which the voter-approval tax rate is calculated to limit the rate of growth of property taxes in the state.

CITY OF GONZALES, TEXAS

ASSESSED VALUE AND ESTIMATED ACTUAL VALUE OF TAXABLE PROPERTY

LAST TEN FISCAL YEARS

	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>
Real estate	\$ 54,623,030	\$ 64,048,360	\$ 66,010,960	\$ 67,227,750
Improved real estate	235,425,520	244,391,970	291,124,750	304,490,260
Personal property	28,578,080	35,299,300	46,574,720	46,433,070
Other property	<u>58,244,680</u>	<u>63,647,060</u>	<u>64,415,820</u>	<u>68,902,660</u>
Total taxable assessed value	376,871,310	407,386,690	468,126,250	487,053,740
Less: tax-exempt property	<u>(48,709,210)</u>	<u>(53,159,770)</u>	<u>(65,456,100)</u>	<u>(66,214,520)</u>
Taxable value	<u>\$ 328,162,100</u>	<u>\$ 354,226,920</u>	<u>\$ 402,670,150</u>	<u>\$ 420,839,220</u>
Total direct property rate	\$ 0.2329	\$ 0.1845	\$ 0.1845	\$ 0.1595

Assessed valuations are considered to be 100 percent of actual valuations

Source: Gonzales County Tax Appraisal District

TABLE 5

2017	2018	2019	2020	2021	2022
\$ 69,949,627	\$ 76,335,530	\$ 75,982,090	\$ 75,519,270	\$ 75,947,320	\$ 79,260,750
312,674,733	323,227,290	347,840,880	363,338,140	366,383,850	430,306,860
43,382,300	42,196,140	39,749,250	38,630,738	33,962,465	32,920,990
<u>67,411,750</u>	<u>73,572,720</u>	<u>74,574,490</u>	<u>103,973,940</u>	<u>154,814,360</u>	<u>194,892,470</u>
493,418,410	515,331,680	538,146,710	581,462,088	631,107,995	737,381,070
<u>(77,416,710)</u>	<u>(70,230,600)</u>	<u>(98,987,760)</u>	<u>(107,147,564)</u>	<u>(102,425,680)</u>	<u>(142,603,040)</u>
<u>\$ -416,001,700</u>	<u>\$ -445,101,080</u>	<u>\$ -439,158,950</u>	<u>\$ -474,314,524</u>	<u>\$ -528,682,315</u>	<u>\$ -594,778,030</u>
\$ 0.1769	\$ 0.2750	\$ 0.3050	\$ 0.3380	\$ 0.3511	\$ 0.3252

CITY OF GONZALES, TEXAS
PROPERTY TAX RATES - DIRECT AND OVERLAPPING GOVERNMENTS
LAST TEN FISCAL YEARS

	2013	2014	2015	2016
City of Gonzales	\$ 0.2329	\$ 0.1845	\$ 0.1628	\$ 0.1595
Emergency Services District	0.0510	0.0280	0.0184	0.0298
Rural Fire District	0.0142	0.0084	0.0059	0.0132
Gonzales County	0.3554	0.2708	0.3045	0.3449
Gonz. City Underground Water District	0.0099	0.0050	0.0045	0.0060
Gonzales Healthcare Systems	0.1975	0.1975	0.1975	0.2800
Gonzales ISD	<u>1.1055</u>	<u>0.9677</u>	<u>1.1248</u>	<u>1.1633</u>
Total Direct and Overlapping Rates	<u>\$ 1.9664</u>	<u>\$ 1.6619</u>	<u>\$ 1.8184</u>	<u>\$ 1.9967</u>

Tax rates per \$100 of assessed valuation

Source: Gonzales County Tax Assessor/Collector

TABLE 6

	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>
\$	0.1769	\$ 0.2750	\$ 0.3050	\$ 0.3380	\$ 0.3511	\$ 0.3252
	0.0463	0.0470	0.0506	0.1000	0.0998	0.0998
	0.0190	0.0300	0.0299	0.0259	0.0269	0.0300
	0.5086	0.4785	0.4784	0.3809	0.3839	0.4391
	0.0072	0.0068	0.0066	0.0054	0.0050	0.005354
	0.2800	0.3400	0.3600	0.3094	0.3250	0.4200
	<u>1.1800</u>	<u>1.1600</u>	<u>1.1800</u>	<u>1.1404</u>	<u>1.0991</u>	<u>1.0927</u>
\$	<u>2.2180</u>	<u>2.3373</u>	<u>2.4105</u>	<u>2.3000</u>	<u>2.2908</u>	<u>2.4122</u>

CITY OF GONZALES, TEXAS
PROPERTY TAX LEVIES AND COLLECTIONS
LAST TEN FISCAL YEARS

	2013	2014	2015	2016
Tax levy	\$ 753,110	\$ 655,052	\$ 651,382	\$ 670,905
Current tax collected	723,580	635,200	638,166	649,366
Percent of current tax collections	96.1%	97.0%	98.0%	96.8%
Delinquent tax collections	23,862	16,009	9,178	15,721
Total tax collections	747,442	651,209	647,344	665,087
Total collections as a percentage of levy	99.2%	99.4%	99.4%	99.1%

Source: Gonzales County Tax Assessor/Collector

TABLE 8

	2017	2018	2019	2020	2021	2022
\$	733,685	\$ 1,145,051	\$ 1,272,902	\$ 1,511,115	\$ 1,760,950	\$ 1,855,945
	701,004	1,107,155	1,218,729	1,464,523	1,719,062	1,823,709
	95.5%	96.7%	95.7%	96.9%	97.6%	98.26%
	20,350	25,458	27,514	-	36,897	32,391
	721,354	1,132,613	1,246,243	1,464,523	1,755,959	1,823,554
	98.3%	98.9%	97.9%	96.9%	99.7%	98.3%

CITY OF GONZALES, TEXAS

**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE –
BUDGET AND ACTUAL
DEBT SERVICE FUND**

For the year ended September 30, 2022

	BUDGETED AMOUNTS		ACTUAL AMOUNTS	VARIANCE WITH FINAL BUDGET - POSITIVE (NEGATIVE)
	ORIGINAL	FINAL		
REVENUES				
Property taxes	\$ 819,950	\$ 819,950	\$ 729,508	\$ (90,442)
Contributions	175,625	175,625	171,845	(3,780)
Investment income	1,900	1,900	5,271	3,371
Miscellaneous income	-	-	1,583	1,583
Total revenues	<u>997,475</u>	<u>997,475</u>	<u>908,207</u>	<u>(89,268)</u>
EXPENDITURES				
Debt service:				
Principal	675,000	675,000	540,000	135,000
Interest	570,450	570,450	450,220	120,230
Issuance costs and fees	2,250	2,250	1,950	300
Total expenditures	<u>1,247,700</u>	<u>1,247,700</u>	<u>992,170</u>	<u>255,530</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(250,225)</u>	<u>(250,225)</u>	<u>(83,963)</u>	<u>166,262</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	264,575	264,575	225	264,350
Total other financing sources (uses)	<u>264,575</u>	<u>264,575</u>	<u>225</u>	<u>264,350</u>
Net change in fund balances	14,350	14,350	(83,738)	(98,088)
FUND BALANCES - BEGINNING	<u>117,641</u>	<u>117,641</u>	<u>117,641</u>	<u>-</u>
FUND BALANCES - ENDING	<u>\$ 131,991</u>	<u>\$ 131,991</u>	<u>\$ 33,903</u>	<u>\$ (98,088)</u>

CITY OF GONZALES, TEXAS
RATIOS OF OUTSTANDING DEBT BY TYPE
LAST TEN FISCAL YEARS

	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>
Governmental activities:				
Notes payable	\$ 400,000	\$ 400,000	\$ 400,000	\$ -
Tax and revenue certificates of obligation	-	-	3,391,633	3,310,801
General obligation refunding bonds	-	-	-	-
Capital leases	-	-	999,183	839,487
Right to use lease liabilities	-	-	-	-
Business-type activities:				
Tax and revenue certificates of obligation	6,075,000	5,830,000	5,766,609	5,500,632
Right to use lease liabilities	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total primary government	<u>\$ 6,475,000</u>	<u>\$ 6,230,000</u>	<u>\$ 10,557,425</u>	<u>\$ 9,650,920</u>
Percentage of personal income ¹	2.59%	2.40%	4.23%	3.73%
Per capita ¹	\$ 887	\$ 841	\$ 1,415	\$ 1,279

¹ Personal income and population information for per capita are disclosed on page 124-125 (demographic table)

TABLE 10

2017	2018	2019	2020	2021	2022
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
3,179,969	7,997,816	12,016,389	7,184,477	8,754,734	10,271,222
-	-	-	4,397,545	4,104,445	3,791,346
676,258	626,417	394,670	213,284	108,084	249,431
-	-	-	-	19,646	58,714
6,997,012	1,693,539	3,478,938	3,375,175	1,397,063	1,288,246
-	-	-	-	1,543	1,066
<u>\$ 10,853,239</u>	<u>\$ 10,317,772</u>	<u>\$ 15,889,997</u>	<u>\$ 15,170,481</u>	<u>\$ 14,385,515</u>	<u>\$ 15,660,025</u>
3.76%	3.58%	5.07%	4.84%	4.59%	4.99%
\$ 1,417	\$ 1,353	\$ 2,083	\$ 1,989	\$ 1,886	\$ 2,186