

City of
Gainesville

Fiscal Year 2026
Budget Development Workshop

PRESENTED BY: CYNTHIA W. CURRY, CITY MANAGER

Cintya G. Ramos, Executive Chief of Staff

MAY 8, 2025

FY 2026 Budget Development Timeline

February

March

April

May

June

July

August

September

February

- OMB prepares preliminary revenue and expenditure estimates and drafts department budget worksheets

March 27

- FY26 Budget Process Kick Off
- Departments Prepare Budget Submissions
- Fiscal Retreat with the City Commission
- Departments review submissions with OMB

April

- Departments discuss budget submissions with OMB

May 8

- City Commission Budget Workshop
- Charter Offices
 - Administrative Services
- Departments: Communications & Marketing, Financial Services, Human Resources, Management & Budget, Risk, and Technology

May 22

- City Commission Budget Workshop
- Police
 - Fire Rescue
 - Parks, Recreation and Cultural Affairs
 - Public Works

City Commission Meeting

- First Public Hearing for the Fire Assessment

June 12

- City Commission Budget Workshop
- Housing & Community Development
 - Gainesville Community Reinvestment Area
 - Sustainable Development
 - Transportation
 - Non-Departmental

July 1

- Property Appraiser releases Tax Year 2025 Taxable Values

July 17

- City Commission Meeting
- Set Maximum Millage Rate

September 11

- First public hearing for FY26 Budget. City Commission:
- Sets Final Fire Assessment
 - Sets Tentative Appendix A
 - Sets Tentative Millage Rate
 - Sets Tentative Financial Operating Plan for City

September 25

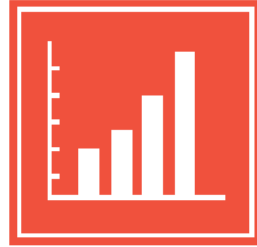
- Second public hearing for FY26 Budget. City Commission:
- Sets Final Appendix A
 - Sets Final Millage Rate
 - Sets Final Financial Operating Plan for City

FY 2026 Strategic Plan

Goals



A Great Place to Live & Experience



Resilient Local Economy



Equitable Community



More Sustainable Community



“Best in Class” Neighbor Services

Critical Organizational Components



Top Priorities



Fiscal Retreat Recap

FY 2026 Revenue Estimate – General Fund

Presented at the March 27th Fiscal Retreat:

Revenues	FY23 Actual	FY24 Actual	FY25 Adopted	FY25 Amended	FY26 Estimate	\$ Change vs. FY25 Adopted	% Change vs. FY25 Adopted
Property Taxes	47,389,007	62,832,569	68,055,505	68,055,505	72,138,836	4,083,331	6.0%
Other Taxes	21,172,736	21,891,702	22,215,071	22,215,071	22,346,314	131,243	0.6%
Fire Assessment	9,056,432	11,807,694	12,297,476	12,297,476	12,614,733	317,257	2.6%
Miscellaneous Permits	598,962	53,946	111,661	111,661	57,505	(54,156)	(48.5%)
Intergovernmental	24,622,714	20,438,750	22,238,108	22,238,108	21,686,929	(551,179)	(2.5%)
Charges for Services	15,940,561	17,067,379	16,129,097	16,129,097	15,518,242	(610,855)	(3.8%)
Fines & Forfeitures	911,818	1,096,844	836,889	836,889	836,413	(476)	(0.1%)
Miscellaneous Revenue	4,392,584	6,463,564	3,795,897	3,795,897	3,759,042	(36,855)	(1.0%)
Transfers In From Other Funds	2,172,620	12,015,030	1,183,198	1,183,198	617,977	(565,221)	(47.8%)
Government Services Contribution	34,283,000	15,305,225	8,505,224	8,505,224	7,155,224	(1,350,000)	(15.9%)
Fund Balance	0	0	0	3,168,516	0	0	N/A
Total General Fund Revenue	160,540,434	168,972,703	155,368,126	158,536,642	156,731,215	1,363,089	0.9%

FY 2026 Expenditure Estimate – General Fund

Presented at the March 27th
Fiscal Retreat:

- The FY 2026 Estimated General Fund Expenditure Budget is \$162.0 million, \$6.6 million or 4.2% higher than the FY 2025 Adopted Budget.
- FY 2026 Budget Estimate reflects:
 - Reinstate funding for 20.0 FTEs (Police Officers) and 1.0 FTE (Finance Grants Program Specialist) in the Department of Financial Services
 - Reinstate Fleet fixed expenses to support vehicle replacement
 - Maintain same FTE level as the FY 2025 Adopted Budget
 - Includes 3% annual merit increases for community builders

Department	FY23 Actual	FY24 Actual	FY25 Adopted	FY25 Amended	FY26 Estimate	\$ Change vs. FY25 Adopted	% Change vs. FY25 Adopted
City Attorney	1,501,709	1,601,731	1,676,569	1,676,569	1,744,018	67,449	4.0%
City Auditor	816,362	826,017	888,640	888,640	889,017	377	0.0%
City Clerk	1,654,515	1,024,558	1,225,739	1,425,739	1,299,173	73,434	6.0%
City Commission	510,506	573,159	579,098	579,098	581,941	2,843	0.5%
City Manager's Office	1,639,805	1,439,542	1,641,448	1,641,448	1,722,791	81,343	5.0%
Communications & Marketing	896,412	916,968	1,043,980	1,043,980	1,074,904	30,924	3.0%
Equity & Inclusion	1,187,119	1,327,789	1,447,750	1,529,936	1,433,750	(14,000)	(1.0%)
Financial Services	3,637,827	3,800,887	3,816,908	3,856,908	4,047,844	230,936	6.1%
Fire Rescue	23,992,813	27,487,467	27,757,792	27,757,792	28,401,324	643,532	2.3%
Housing and Community Development	376,606	431,120	490,215	521,222	515,171	24,956	5.1%
Human Resources	2,270,668	2,262,067	2,340,383	2,343,600	2,438,139	97,756	4.2%
Management & Budget	1,464,221	781,177	910,072	973,909	909,856	(216)	(0.02%)
Non-Departmental	38,726,621	38,873,299	29,309,964	29,555,894	31,391,830	2,081,866	7.1%
Parks, Recreation and Cultural Affairs	12,158,787	11,538,636	11,825,090	11,825,090	12,176,278	351,188	3.0%
Police	36,232,292	39,240,592	41,701,243	41,794,721	44,241,046	2,539,803	6.1%
Public Works	14,668,957	16,288,837	15,918,893	17,587,327	16,169,271	250,378	1.6%
Risk Management	229,462	271,014	154,000	154,000	154,000	0	0.0%
Sustainable Development	3,952,272	3,051,524	3,197,394	3,316,798	3,264,449	67,055	2.1%
Technology	1,598,575	11,371,110	8,085,985	8,195,845	8,140,381	54,396	0.7%
Transportation	3,747,092	1,438,002	1,345,975	1,857,139	1,379,678	33,703	2.5%
Wild Spaces Public Places	3,007	3,500	10,988	10,988	10,988	0	0.0%
Total	151,265,628	164,548,996	155,368,126	158,536,642	161,985,849	6,617,723	4.3%
FTEs	1,084.04	999.84	986.11	986.11	985.11	(1.00)	(0.1%)

FY 2026 General Fund Estimate Summary

Presented at the March 27th Fiscal Retreat:

	FY23 Actual	FY24 Actual	FY25 Adopted	FY25 Amended	FY26 Estimate	\$ Change vs. FY25 Adopted	% Change vs. FY25 Adopted
Revenue	160,540,434	168,972,703	155,368,126	158,536,642	156,731,215	1,363,089	0.9%
Expenditures	151,265,628	164,548,996	155,368,126	158,536,642	161,985,849	6,617,723	4.3%
Surplus / (Deficit)	9,274,806	4,423,707	-	-	(5,254,634)		

Based on current revenue and expenditure estimates, there is a shortfall of \$5.3 million in the FY 2026 Budget Estimate which could result in reductions in General Fund department budgets. Department budgets will continue to be reviewed and presented again during the Budget Workshops. Staff continues to update revenue projections and utilize available levers to develop a balanced budget.

Pending Items

- Government Services Contribution (due June 2025)
- Property Tax Valuations
 - Preliminary estimate expected June 1
 - Final valuation expected July 1
- State Revenue Sharing (late July/early August)

Levers

- Millage Rate can be adjusted
- Expenditure reductions
- Efficiencies through exploration of mergers/consolidations
- Larger Appendix A and fire assessment increases
- Strategic use of Fund Balance above reserve levels

Department Presentations

1 Example Department

2 Core Services

- Core Service 1
- Core Service 2
- Core Service 3
- Core Service 4
- Core Service 5
- Core Service 6

3 Strategic Connection

Equitable Community

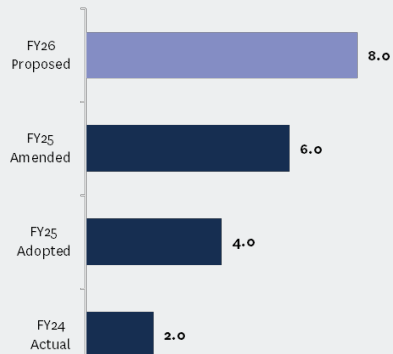
More Sustainable Community

A Great Place to Live & Experience

Resilient Local Economy

“Best in Class” Neighbor Services

5 Position Levels



4 Budget Trends

Expenditures by Fund	FY24 Actual	FY25 Adopted	FY25 Amended	FY26 Proposed	\$ Change vs. FY25 Adopted	% Change vs. FY25 Adopted
Salaries & Wages	5	10	15	20	100.0%	100.0%
Fringe Benefits	10	15	20	25	66.7%	66.7%
Operating	15	20	25	30	50.0%	50.0%
Capital Outlay	20	25	30	35	40.0%	40.0%
Total General Fund	50	70	90	110	57.1%	57.1%
General Fund FTE	1.00	2.00	3.00	4.00	2.00	100.0%

Expenditures by Fund	FY24 Actual	FY25 Adopted	FY25 Amended	FY26 Proposed	\$ Change vs. FY25 Adopted	% Change vs. FY25 Adopted
Salaries & Wages	15	20	25	30	50.0%	50.0%
Fringe Benefits	20	25	30	35	40.0%	40.0%
Operating	25	30	35	40	33.3%	33.3%
Capital Outlay	30	35	40	45	28.6%	28.6%
Total Other Funds	90	110	130	150	36.4%	36.4%
Total All Funds	140	180	220	260	44.4%	44.4%
Total FTE	2.00	4.0	6.0	8.0	100.0%	100.0%

6 Program and Service Impacts

- Program Impact 1
- Program Impact 2
- Service Impact 1
- Service Impact 2

Office of the City Attorney

Core Services

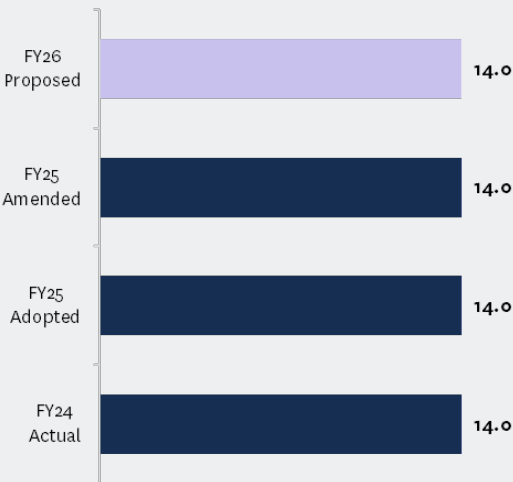
- In-House Legal Counsel and Advice
- State and Federal Statutory Expertise and Law Interpretation
- Legal Representation for the City
- Protect and Preserve Legal Rights and Assets of the City

Strategic Connection



“Best in Class” Neighbor Services

Position Levels



Budget Trends

Expenditures by Category -	FY24	FY25	FY25	FY26	\$ Change vs.	% Change vs.
General Fund	Actual	Adopted	Amended	Proposed	FY25 Adopted	FY25 Adopted
Salaries & Wages	1,192,179	1,296,675	1,296,675	1,344,427	47,752	3.7%
Fringe Benefits	326,332	274,894	274,894	289,341	14,447	5.3%
Operating	78,534	105,000	105,000	110,250	5,250	5.0%
Debt Service	4,686	0	0	0	0	N/A
Total General Fund	1,601,731	1,676,569	1,676,569	1,744,018	67,449	4.0%
General Fund FTE	10.76	10.76	10.76	10.76	0.00	0.0%
Expenditures by Category -	FY24	FY25	FY25	FY26	\$ Change vs.	% Change vs.
Other Funds	Actual	Adopted	Amended	Proposed	FY25 Adopted	FY25 Adopted
Salaries & Wages	217,485	349,575	349,574	356,546	6,971	2.0%
Fringe Benefits	67,181	76,794	76,795	84,661	7,867	10.2%
Operating	0	0	0	0	0	N/A
Total Other Funds	284,666	426,369	426,369	441,207	14,838	3.5%
Total All Funds	1,886,397	2,102,938	2,102,938	2,185,225	82,287	3.9%
Total FTE	14.00	14.00	14.00	14.00	0.00	0.0%

Program and Service Impacts

- Increase in Operating expenditures for contractual services

Office of the City Auditor

Core Services

- Develop and Maintain a Risk-Based Audit Plan
- Support Strengthening of Risk Management Processes
- Provide Independent Audit Assurance and Advisory Services
- Conduct Quality Fraud Investigations

Strategic Connection



Equitable Community



More Sustainable Community



A Great Place to Live & Experience

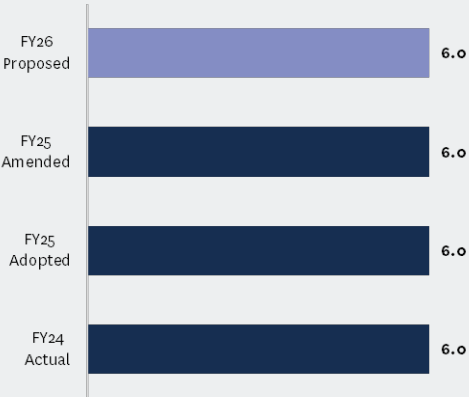


Resilient Local Economy



“Best in Class” Neighbor Services

Position Levels



Budget Trends

Expenditures by Category -	FY24	FY25	FY25	FY26	\$ Change vs.	% Change vs.
General Fund	Actual	Adopted	Amended	Proposed	FY25 Adopted	FY25 Adopted
Salaries & Wages	596,467	688,392	688,392	662,327	(26,065)	(3.8%)
Fringe Benefits	181,154	154,987	154,987	142,924	(12,063)	(7.8%)
Operating	48,259	45,261	45,261	45,638	377	0.8%
Debt Service	137	0	0	0	0	N/A
Total General Fund	826,017	888,640	888,640	850,889	(37,751)	(4.2%)
Total All Funds	826,017	888,640	888,640	850,889	(37,751)	(4.2%)
Total FTE	6.0	6.0	6.0	6.0	0.0	0.0%

Program and Service Impacts

- Internal Audit Manager reclassified to a Senior Auditor during FY 2025; salary savings offset some increase in Operating expenditures

Office of the City Clerk

Core Services

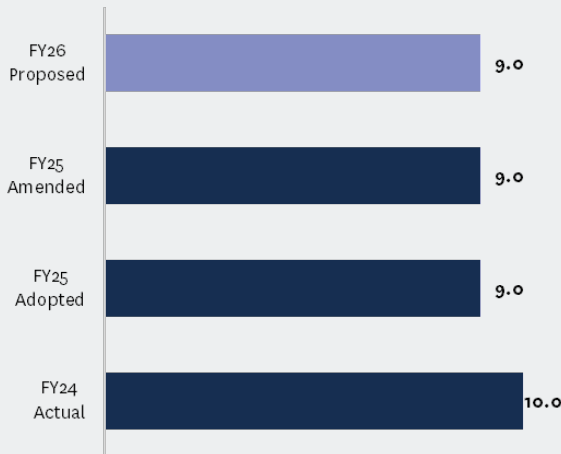
- Public Meeting Management and Public Notices
- Records and Elections Management
- Lobbyist Registrations
- Administrative Support to City Commission
- Policy Research

Strategic Connection



“Best in Class” Neighbor Services

Position Levels



Budget Trends

Expenditures by Category -	FY24	FY25	FY25	FY26	\$ Change vs.	% Change vs.
General Fund	Actual	Adopted	Amended	Proposed	FY25 Adopted	FY25 Adopted
Salaries & Wages	593,948	626,822	626,822	702,222	75,400	12.0%
Fringe Benefits	218,707	165,685	165,685	180,251	14,566	8.8%
Operating	173,093	433,232	633,232	416,700	(16,532)	(3.8%)
Debt Service	38,810	0	0	0	0	N/A
Total General Fund	1,024,558	1,225,739	1,425,739	1,299,173	73,434	6.0%
General Fund FTE	10.0	9.0	9.0	9.0	0.0	0.0%
Expenditures by Category -	FY24	FY25	FY25	FY26	\$ Change vs.	% Change vs.
Other Funds	Actual	Adopted	Amended	Proposed	FY25 Adopted	FY25 Adopted
Salaries & Wages	158	0	0	0	0	N/A
Fringe Benefits	33	0	0	0	0	N/A
Total Other Funds	191	0	0	0	0	N/A
Total All Funds	1,024,748	1,225,739	1,425,739	1,299,173	73,434	6.0%
Total FTE	10.0	9.0	9.0	9.0	0.0	0.0%

Program and Service Impacts

- Budget reductions were implemented to accommodate the office reorganization. Areas affected included travel expenses, promotional materials, and similar discretionary items. Office supply and copying costs increased due to inflation, tariffs, and higher usage. A few long-standing contracts, previously unbudgeted, also contributed to the increased expenditures.
- Personnel levels remained unchanged.
- The City Clerk's Office will maintain current service levels.

Office of the City Commission

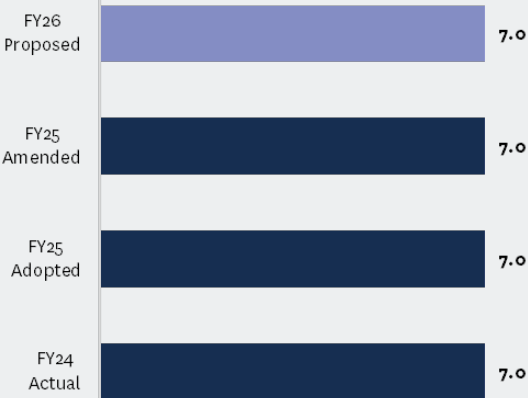
Core Services

- Represent Gainesville Neighbors and Promote Public Participation in Government
- Provide Policy Direction to Charter Officers
- Provide Oversight of City's Charter Officers
- Support the City's Strategic Plan
- Perform Statutory Duties

Strategic Connection



Position Levels



Budget Trends

Expenditures by Category -	FY24	FY25	FY25	FY26	\$ Change vs.	% Change vs.
General Fund	Actual	Adopted	Amended	Proposed	FY25 Adopted	FY25 Adopted
Salaries & Wages	304,167	313,788	313,787	319,832	6,044	1.9%
Fringe Benefits	244,324	219,064	219,065	215,864	(3,200)	(1.5%)
Operating	24,667	46,246	46,246	65,500	19,254	41.6%
Total General Fund	573,159	579,098	579,098	601,195	22,097	3.8%
Total All Funds	573,159	579,098	579,098	601,195	22,097	3.8%
Total FTE	7.0	7.0	7.0	7.0	0.0	0.0%

Program and Service Impacts

- In FY26, staff recommends that the Commission Retreat, Swearing-In Ceremony and State of the City be funded in the City Commission cost center

Office of the City Manager

Core Services

- Leadership and Supervision of City Operations
- Community Partnership & Engagement
- Neighbor Advocacy
- Legislative Coordination

Strategic Connection



Equitable Community



More Sustainable Community



A Great Place to Live & Experience

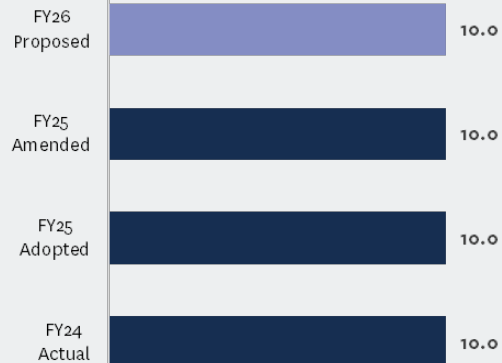


Resilient Local Economy



"Best in Class" Neighbor Services

Position Levels



Budget Trends

Expenditures by Category - General Fund	FY24 Actual	FY25 Adopted	FY25 Amended	FY26 Proposed	\$ Change vs. FY25 Adopted	% Change vs. FY25 Adopted
Salaries & Wages	983,157	1,099,558	1,099,558	1,148,043	48,485	4.4%
Fringe Benefits	320,982	241,570	241,570	272,287	30,717	12.7%
Operating	135,403	296,320	296,320	298,461	2,141	0.7%
Aid to Private Organizations	0	4,000	4,000	4,000	0	0.0%
Total General Fund	1,439,542	1,641,448	1,641,448	1,722,791	81,343	5.0%
General Fund FTE	8.85	8.70	8.70	8.70	0.00	0.0%
Expenditures by Category - Other Funds	FY24 Actual	FY25 Adopted	FY25 Amended	FY26 Proposed	\$ Change vs. FY25 Adopted	% Change vs. FY25 Adopted
Salaries & Wages	213,046	105,844	321,478	109,724	3,880	3.7%
Fringe Benefits	59,713	21,292	29,689	22,316	1,024	4.8%
Operating	1,025,301	0	2,920,847	0	0	N/A
Capital Outlay	0	870,000	0	870,000	0	0.0%
Aid to Private Organizations	5,318,923	0	10,137,690	0	0	N/A
Total Other Funds	6,616,983	997,136	13,409,704	1,002,040	4,904	0.5%
Total All Funds	8,056,524	2,638,584	15,051,152	2,724,832	86,248	3.3%
Total FTE	10.00	10.00	10.00	10.00	0.00	0.0%

Program and Service Impacts

- Maintains staff salary allocations to:
 - American Rescue Plan Act Fund
 - Gainesville Community Reinvestment Area
 - Streets, Stations and Strong Foundations Fund
 - Wild Spaces Public Places Fund
- Includes increases for general operating expenditures based on actuals

Office of Equity & Inclusion

Core Services

- Plans, Guides, and Advises Management on Equal Opportunity and ADA matters.
- Collaborates with Management to Create, Implement and Monitor Programs Designed to Ensure Fair and Equitable Policies and Practices.

Strategic Connection



“Best in Class” Neighbor Services

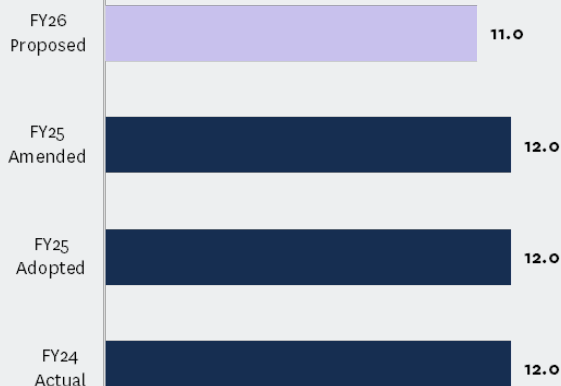


Equitable Community



Resilient Local Economy

Position Levels



Budget Trends

Expenditures by Category - General Fund	FY24 Actual	FY25 Adopted	FY25 Amended	FY26 Proposed	\$ Change vs. FY25 Adopted	% Change vs. FY25 Adopted
Salaries & Wages	805,127	935,781	935,781	896,692	(39,090)	(4.2%)
Fringe Benefits	215,701	210,795	210,795	219,585	8,790	4.2%
Operating	292,032	297,174	371,360	327,100	29,926	10.1%
Aid to Private Organizations	2,330	4,000	12,000	5,000	1,000	25.0%
Total General Fund	1,327,789	1,447,750	1,529,936	1,448,376	626	0.0%
General Fund FTE	11.0	11.0	11.0	10.0	(1.0)	(9.1%)
Expenditures by Category - Other Funds	FY24 Actual	FY25 Adopted	FY25 Amended	FY26 Proposed	\$ Change vs. FY25 Adopted	% Change vs. FY25 Adopted
Salaries & Wages	81,848	0	86,594	0	0	N/A
Fringe Benefits	23,890	0	21,271	0	0	N/A
Total Other Funds	105,738	0	164,563	0	0	N/A
Total All Funds	1,433,527	1,447,750	1,694,500	1,448,376	626	0.0%
Total FTE	12.0	12.0	12.0	11.0	(1.0)	(8.3%)

Program and Service Impacts

- Eliminates the Equity Specialist position (1.0 FTE) in the General Fund
- Proposed budget re-establishes funding for Juneteenth (\$30,000)
- Eliminates the Immigrant Affairs Manager (1.0 FTE) funded by ARPA and those funds are expected to be depleted by end of FY25; expenses to be transferred to the General Fund

Office of Communications & Marketing

Core Services

- Broadcasting and Video Production
- Public Information and Education
- Media Relations and Crisis Communications
- Website and Social Media Management
- Creative Services for Print and Digital

Strategic Connection

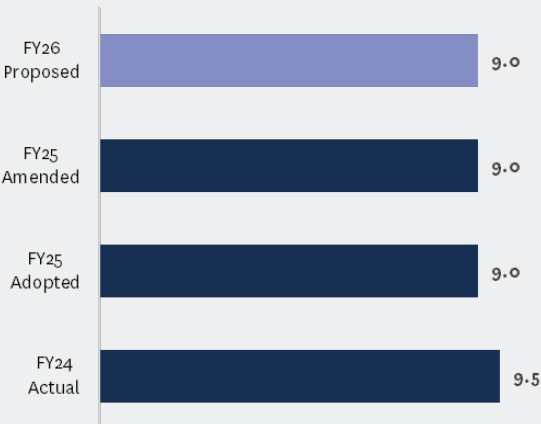


“Best in Class” Neighbor Services



Equitable Community

Position Levels



Budget Trends

Expenditures by Category - General Fund	FY24 Actual	FY25 Adopted	FY25 Amended	FY26 Proposed	\$ Change vs. FY25 Adopted	% Change vs. FY25 Adopted
Salaries & Wages	554,308	650,088	650,088	676,975	26,887	4.1%
Fringe Benefits	186,338	174,605	174,605	182,630	8,025	4.6%
Operating	81,820	219,287	219,287	218,937	(350)	(0.2%)
Capital Outlay	62,643	0	0	0	0	N/A
Debt Service	31,860	0	0	0	0	N/A
Total General Fund	916,968	1,043,980	1,043,980	1,078,542	34,562	3.3%
General Fund FTE	9.50	9.00	9.00	9.00	0.00	0.0%
Expenditures by Category - Other Funds	FY24 Actual	FY25 Adopted	FY25 Amended	FY26 Proposed	\$ Change vs. FY25 Adopted	% Change vs. FY25 Adopted
Salaries & Wages	4,590	0	0	0	0	N/A
Fringe Benefits	1,060	0	0	0	0	N/A
Operating	35,032	0	138,786	0	0	N/A
Capital Outlay	0	0	72,312	0	0	N/A
Total Other Funds	40,683	0	211,098	0	0	N/A
Total All Funds	957,650	1,043,980	1,255,078	1,078,542	34,562	3.3%
Total FTE	9.50	9.00	9.00	9.00	0.00	0.0%

Program and Service Impacts

- Proposed budget maintains current service levels
- Staff continues to monitor increased cost pressures for printing and event production

Department of Financial Services

Core Services

- Produce the City's Annual Comprehensive Financial Report
- Monitor the City's Financial Condition and Provide Financial Strategies to Ensure Fiscal Success
- Manage Accounting, Revenues and Receivables, Debt, Grant, Internal Control, Investment, Payroll, Treasury and Financial Systems Administration Functions

Strategic Connection



“Best in Class” Neighbor Services

Position Levels



Budget Trends

Expenditures by Category - General Fund	FY24 Actual	FY25 Adopted	FY25 Amended	FY26 Proposed	\$ Change vs. FY25 Adopted	% Change vs. FY25 Adopted
Salaries & Wages	1,819,967	2,069,486	2,069,486	2,189,928	120,442	5.8%
Fringe Benefits	571,374	564,341	564,341	581,072	16,731	3.0%
Operating	495,198	437,803	477,803	445,052	7,249	1.7%
Capital Outlay	0	0	0	0	0	N/A
Debt Service	4,598	0	0	0	0	N/A
Total General Fund	2,891,136	3,071,629	3,111,629	3,216,052	144,422	4.7%
General Fund FTE	32.40	32.40	32.40	32.40	0.0	0.0%
Expenditures by Category - Other Funds	FY24 Actual	FY25 Adopted	FY25 Amended	FY26 Proposed	\$ Change vs. FY25 Adopted	% Change vs. FY25 Adopted
Salaries & Wages	264,101	284,492	284,491	355,326	70,834	24.9%
Fringe Benefits	81,663	68,830	68,831	90,576	21,746	31.6%
Aid to Private Organizations	250,000	250,000	250,000	0	(250,000)	(100.0%)
Total Other Funds	595,763	603,322	603,322	445,902	(157,420)	(26.1%)
Total All Funds	3,486,900	3,674,951	3,714,952	3,661,953	(12,998)	(0.4%)
Total FTE	35.5	35.5	35.5	35.5	0.0	0.0%

Program and Service Impacts

- Two positions remain frozen and unbudgeted in FY26: Revenue and Receivables Field Collector (1.0 FTE) and Revenue and Receivables Specialist II (1.0 FTE)
- Hippodrome Rental Program moved to Non-Departmental

Procurement & Contracts Management

Core Services

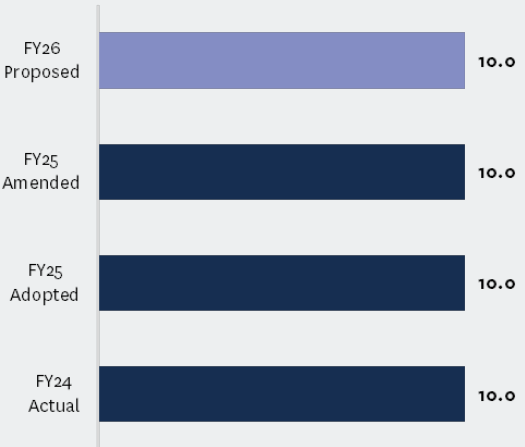
- Manage Citywide Procurement Process
- Contract Management
- Manage Internal Mail Services

Strategic Connection



“Best in Class” Neighbor Services

Position Levels



Budget Trends

Expenditures by Category -	FY24	FY25	FY25	FY26	\$ Change vs.	% Change vs.
General Fund	Actual	Adopted	Amended	Proposed	FY25 Adopted	FY25 Adopted
Salaries & Wages	434,046	530,508	442,936	575,035	44,527	8.4%
Fringe Benefits	147,645	141,738	119,310	171,466	29,728	21.0%
Operating	21,826	73,033	183,033	135,460	62,427	85.5%
Capital Outlay	233,353	0	0	0	0	N/A
Debt Service	72,881	0	0	0	0	N/A
Total General Fund	909,751	745,279	745,279	881,961	136,682	18.3%
General Fund FTE	9.00	9.00	9.00	9.00	0.0	0.0%
Expenditures by Category -	FY24	FY25	FY25	FY26	\$ Change vs.	% Change vs.
Other Funds	Actual	Adopted	Amended	Proposed	FY25 Adopted	FY25 Adopted
Salaries & Wages	76,820	83,792	83,792	87,044	3,252	3.9%
Fringe Benefits	29,238	27,003	27,003	28,242	1,239	4.6%
Total Other Funds	106,058	110,795	110,795	115,286	4,491	4.1%
Total All Funds	1,015,809	856,074	856,074	997,247	141,173	16.5%
Total FTE	10.0	10.0	10.0	10.0	0.0	0.0%

Program and Service Impacts

- Operating budget right-sized to include funding for records management (Iron Mountain), office supplies, training (NIGP: The Institute for Public Procurement certifications/continuing education)
- Restores funding for Crowe software that was eliminated in FY24 and adds funding for more robust software for contract management (Adobe and DocuSign)

Department of Human Resources

Core Services

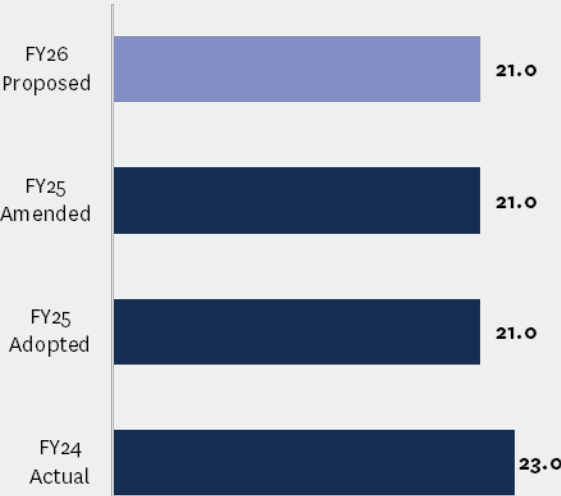
- Recruitment and Hiring
- Classification and Compensation
- Employee and Labor Relations
- Professional Development and Training
- Performance Management

Strategic Connection



“Best in Class” Neighbor Services

Position Levels



Budget Trends

Expenditures by Category - General Fund	FY24 Actual	FY25 Adopted	FY25 Amended	FY26 Proposed	\$ Change vs. FY25 Adopted	% Change vs. FY25 Adopted
Salaries & Wages	1,443,173	1,612,314	1,612,314	1,661,270	48,956	3.0%
Fringe Benefits	454,429	415,967	415,967	464,766	48,799	11.7%
Operating	289,615	312,102	315,319	312,102	0	0.0%
Capital Outlay	59,933	0	0	0	0	N/A
Debt Service	14,917	0	0	0	0	N/A
Total General Fund	2,262,067	2,340,383	2,343,600	2,438,139	97,756	4.2%
General Fund FTE	23.0	21.0	21.0	21.0	0.0	0.0%
Expenditures by Category - Other Funds	FY24 Actual	FY25 Adopted	FY25 Amended	FY26 Proposed	\$ Change vs. FY25 Adopted	% Change vs. FY25 Adopted
Salaries & Wages	336	0	0	0	0	N/A
Fringe Benefits	54	0	0	0	0	N/A
Operating	12,653	15,000	18,217	40,000	25,000	166.7%
Total Other Funds	13,043	15,000	18,217	40,000	25,000	166.7%
Total All Funds	2,275,111	2,355,383	2,361,817	2,478,139	122,756	5.2%
Total FTE	23.0	21.0	21.0	21.0	0.0	0.0%

Program and Service Impacts

- Operating expenditures in Other Funds increase due to Workplace Stewardship Committee additional funding to align expenditures with actuals over the past two fiscal years
- Additional operational changes pending GRU changes

Office of Management & Budget

Core Services

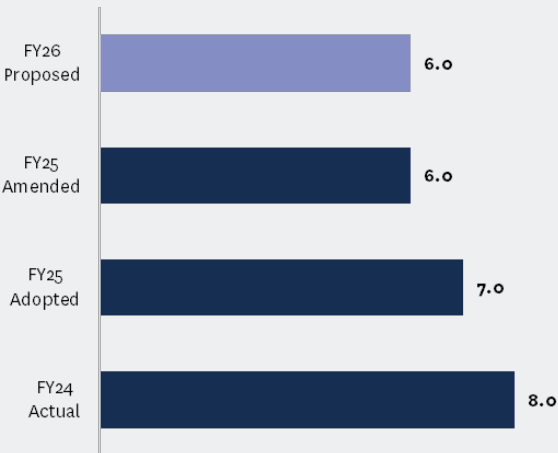
- Plans, Develops and Monitors General Government's Financial and Operating Plan.
- Provides Internal Management Consulting to Maximize Organizational Efficiencies and Project Management Services.
- Facilitates the Development of and Monitors the Progress on the Strategic Plan.

Strategic Connection



“Best in Class” Neighbor Services

Position Levels



Budget Trends

Expenditures by Category -	FY24	FY25	FY25	FY26	\$ Change vs.	% Change vs.
General Fund	Actual	Adopted	Amended	Proposed	FY25 Adopted	FY25 Adopted
Salaries & Wages	442,116	512,946	512,946	680,989	168,043	32.8%
Fringe Benefits	138,488	133,831	133,831	164,762	30,931	23.1%
Operating	170,009	263,295	327,132	270,045	6,750	2.6%
Debt Service	30,564	0	0	0	0	N/A
Total General Fund	781,177	910,072	973,909	1,115,796	205,724	22.6%
General Fund FTE	7.6	6.6	6.6	6.0	(0.6)	(9.1%)
Expenditures by Category -	FY24	FY25	FY25	FY26	\$ Change vs.	% Change vs.
Other Funds	Actual	Adopted	Amended	Proposed	FY25 Adopted	FY25 Adopted
Salaries & Wages	37,254	0	0	0	0	N/A
Fringe Benefits	13,571	0	0	0	0	N/A
Total Other Funds	50,825	0	0	0	0	N/A
Total All Funds	832,002	910,072	973,909	1,115,796	205,724	22.6%
Total FTE	8.0	7.0	6.0	6.0	(1.0)	(14.3%)

Program and Service Impacts

- Salary estimates for Director, Manager and Budget Analysts were increased to attract qualified candidates
- Operating expenditures were increased to allow for a larger training budget for new staff

Risk Management Department

Core Services

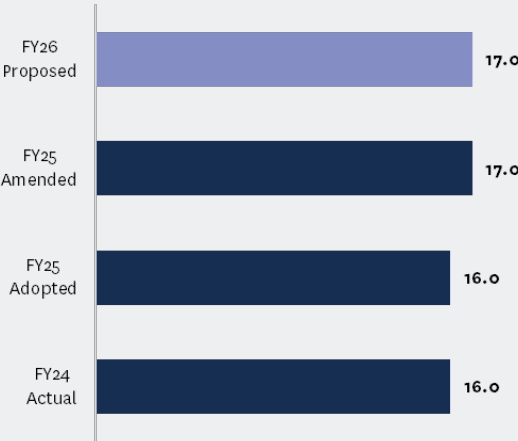
- Administer the City’s Risk Management Policies
- Procure Insurance and Medical Coverages and Review & Respond to All Claims
- Employee Well-Being Clinic and Programs
- Health and Retirement Benefits and Services

Strategic Connection



“Best in Class” Neighbor Services

Position Levels



Budget Trends

Expenditures by Category - General Fund	FY24 Actual	FY25 Adopted	FY25 Amended	FY26 Proposed	\$ Change vs. FY25 Adopted	% Change vs. FY25 Adopted
Salaries & Wages	5,888	0	0	0	0	N/A
Fringe Benefits	757	0	0	0	0	N/A
Operating	264,369	154,000	154,000	185,200	31,200	20.3%
Total General Fund	271,014	154,000	154,000	185,200	31,200	20.3%
General Fund FTE	0.10	0.10	0.10	0.00	(0.1)	(100.0%)
Expenditures by Category - Other Funds	FY24 Actual	FY25 Adopted	FY25 Amended	FY26 Proposed	\$ Change vs. FY25 Adopted	% Change vs. FY25 Adopted
Salaries & Wages	1,090,065	1,306,609	1,306,610	1,356,652	50,043	3.8%
Fringe Benefits	233,352	488,749	488,748	464,454	(24,294)	(5.0%)
Operating	42,125,742	36,364,767	37,497,123	40,681,154	4,316,387	11.9%
Debt Service	0	147,617	147,618	159,423	11,806	8.0%
Other Financing Uses (Transfers)	132,034	0	0	0	0	N/A
Total Other Funds	43,581,193	38,307,742	39,440,099	42,661,683	4,353,941	11.4%
Total All Funds	43,852,207	38,461,742	39,594,099	42,846,883	4,385,141	11.4%
Total FTE	16.0	16.0	17.0	17.0	1.0	6.3%

Program and Service Impacts

- Increase for Security services at City Hall
- Other Funds Operating expenditures increasing primarily due to claims costs
- Additional operational changes pending GRU changes

Technology Department

Core Services

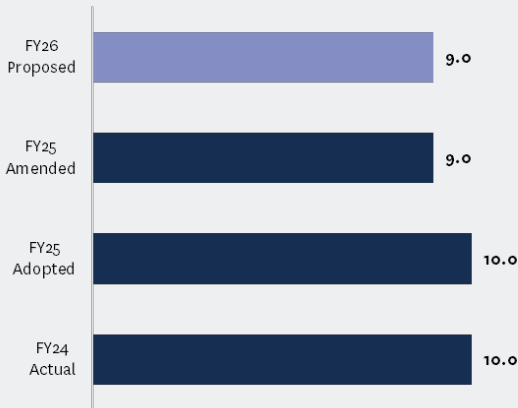
- Technical Support for Workday
- Data Conversion, Security, and Integration for Workday
- Customer Inquiries and Troubleshooting Assistance for Workday

Strategic Connection



“Best in Class” Neighbor Services

Position Levels



Budget Trends

Expenditures by Category - General Fund	FY24 Actual	FY25 Adopted	FY25 Amended	FY26 Proposed	\$ Change vs. FY25 Adopted	% Change vs. FY25 Adopted
Salaries & Wages	648,474	871,971	871,971	976,363	104,392	12.0%
Fringe Benefits	214,776	228,461	228,461	250,353	21,892	9.6%
Operating	3,028,343	6,985,553	7,095,413	7,175,303	189,750	2.7%
Capital Outlay	6,680,074	0	0	0	0	N/A
Debt Service	799,443	0	0	0	0	N/A
Total General Fund	11,371,110	8,085,985	8,195,845	8,402,019	316,034	3.9%
General Fund FTE	9.0	9.0	9.0	9.0	0.0	0.0%
Expenditures by Category - Other Funds	FY24 Actual	FY25 Adopted	FY25 Amended	FY26 Proposed	\$ Change vs. FY25 Adopted	% Change vs. FY25 Adopted
Operating	202,759	190,000	2,998,736	353,080	163,080	85.8%
Total Other Funds	202,759	190,000	2,998,736	353,080	163,080	85.8%
Total All Funds	11,573,869	8,275,985	11,194,581	8,755,099	479,114	5.8%
Total FTE	9.0	9.0	9.0	9.0	0.0	0.0%

Program and Service Impacts

- Operating expenditures reflect increase for Workday maintenance contract
- Dark Fiber (GRU) expenses included in Other Funds operating expense

General Fund FY 2026 Estimates To Date

Department	FY24 Actual	FY25 Adopted	FY25 Amended	FY26 Proposed	\$ Change vs. FY25 Adopted	% Change vs. FY25 Adopted
City Attorney	1,601,731	1,676,569	1,676,569	1,744,018	67,449	4.0%
City Auditor	826,017	888,640	888,640	850,889	(37,751)	(4.2%)
City Clerk	1,024,558	1,225,739	1,425,739	1,299,173	73,434	6.0%
City Commission	573,159	579,098	579,098	601,195	22,097	3.8%
City Manager	1,439,542	1,641,448	1,641,448	1,722,791	81,343	5.0%
Communications & Marketing	916,968	1,043,980	1,043,980	1,078,542	34,562	3.3%
Equity & Inclusion	1,327,789	1,447,750	1,529,936	1,438,376	(9,374)	(0.6%)
Financial Services	2,891,136	3,071,629	3,111,629	3,216,052	144,422	4.7%
Human Resources	2,262,067	2,340,383	2,343,600	2,438,139	97,756	4.2%
Management & Budget	781,177	910,072	973,909	1,115,796	205,724	22.6%
Procurement & Contracts	909,751	745,279	745,279	881,961	136,682	18.3%
Management						
Risk Management	271,014	154,000	154,000	185,200	31,200	20.3%
Technology	11,371,110	8,085,985	8,195,845	8,402,019	316,034	3.9%
Total	26,196,019	23,810,572	24,309,672	24,974,151	1,163,579	4.9%

FY 2026 Budget Development Timeline

February

March

April

May

June

July

August

September

February

- OMB prepares preliminary revenue and expenditure estimates and drafts department budget worksheets

March 27

- FY26 Budget Process Kick Off
- Departments Prepare Budget Submissions
- Fiscal Retreat with the City Commission
- Departments review submissions with OMB

April

- Departments discuss budget submissions with OMB

May 8

- City Commission Budget Workshop
- Charter Offices
 - Administrative Services
- Departments: Communications & Marketing, Financial Services, Human Resources, Management & Budget, Risk, and Technology

May 22

- City Commission Budget Workshop
- Police
 - Fire Rescue
 - Parks, Recreation and Cultural Affairs
 - Public Works

City Commission Meeting

- First Public Hearing for the Fire Assessment

June 12

- City Commission Budget Workshop
- Housing & Community Development
 - Gainesville Community Reinvestment Area
 - Sustainable Development
 - Transportation
 - Non-Departmental

July 1

- Property Appraiser releases Tax Year 2025 Taxable Values

July 17

- City Commission Meeting
- Set Maximum Millage Rate

September 11

- First public hearing for FY26 Budget. City Commission:
- Sets Final Fire Assessment
 - Sets Tentative Appendix A
 - Sets Tentative Millage Rate
 - Sets Tentative Financial Operating Plan for City

September 25

- Second public hearing for FY26 Budget. City Commission:
- Sets Final Appendix A
 - Sets Final Millage Rate
 - Sets Final Financial Operating Plan for City

Thank You.