

City of
Gainesville

Fiscal Year 2026

Budget Development Workshop

PRESENTED BY: CYNTHIA W. CURRY, CITY MANAGER

Cintya G. Ramos, Executive Chief of Staff

MAY 22, 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
 - Non-Departmental
 - Sustainable Development
 - Transportation
 - Wild Spaces Public Places

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

General Fund FY 2026 Estimates - May 8, 2025

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 Management	909,751	745,279	745,279	881,961	136,682	18.3%
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%

Department Presentations

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%)

1 Example Department

Core Services

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

Strategic Connection

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Equitable Community

More Sustainable Community

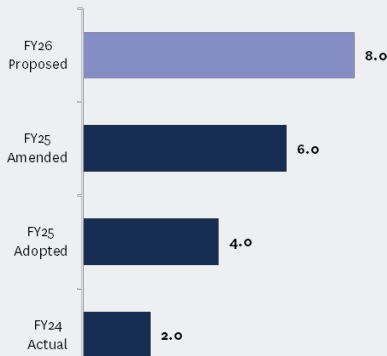
A Great Place to Live & Experience

Resilient Local Economy

“Best in Class” Neighbor Services

Position Levels

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Budget Trends

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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%

Program and Service Impacts

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- Program Impact 1
- Program Impact 2

- Service Impact 1
- Service Impact 2

Gainesville Fire Rescue Department

Core Services

- Fire Suppression and Emergency Medical Services
- Fire Prevention, Safety Inspections and Investigations
- Fire and Life Safety Public Education
- Emergency Management Coordination

Strategic Connection



A Great Place to Live & Experience



“Best in Class” Neighbor Services



Equitable Community

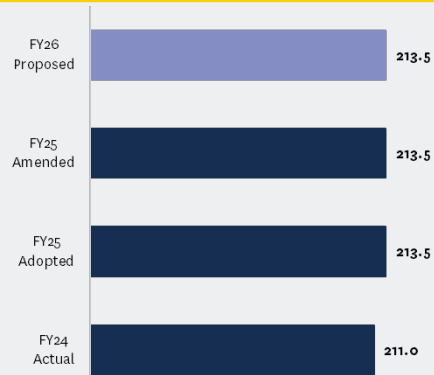


More Sustainable Community



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	16,865,381	19,437,628	18,113,137	20,774,629	1,337,001	6.9%
Fringe Benefits	5,572,421	4,013,376	5,337,867	4,275,266	261,890	6.5%
Operating	4,610,084	4,306,788	4,306,788	4,334,233	27,445	0.6%
Capital Outlay	320,676.12	0.00	0.00	0.00	0.00	N/A
Debt Service	118,904.71	0.00	0.00	0.00	0.00	N/A
Total General Fund	27,487,467	27,757,792	27,757,792	29,384,128	1,626,336	5.9%
General Fund FTE	211.0	212.5	212.5	212.5	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	154,488	62,250	395,107	0	(62,250)	(100.0%)
Fringe Benefits	25,383	12,750	33,076	0	(12,750)	(100.0%)
Operating	537,409	100,000	698,779	0	(100,000)	(100.0%)
Capital Outlay	180,444	3,435,000	11,647,311	3,623,500	188,500	5.5%
Total Other Funds	897,724	3,610,000	12,774,272	3,623,500	13,500	0.4%
Total All Funds	28,385,191	31,367,792	40,532,064	33,007,628	1,639,836	5.2%
Total FTE	211.0	213.5	213.5	213.5	0.0	0.0%

Program and Service Impacts

- Additional funding in Salaries and Wages for Overtime (\$825K), Labor contract driven expenditures (\$218K), and Fleet Services (\$455K)
- Fire Assessment budget (\$233.5K) moved to Non-Departmental

Gainesville Police Department

Core Services

- Community Policing and Investigations
- Community Support Services
- Crime Prevention
- Enforcement of State Laws and City Ordinances
- Emergency Response and Order Maintenance

Strategic Connection



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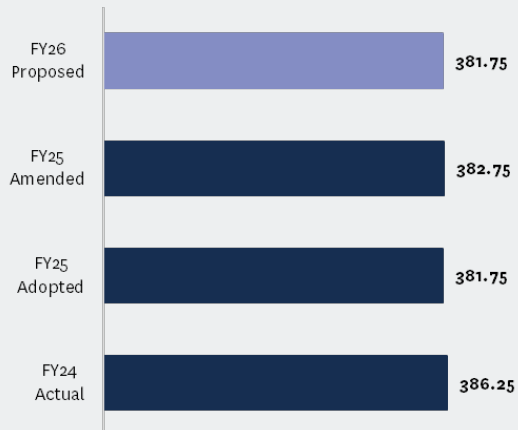


"Best in Class" Neighbor Services



Equitable Community

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	23,235,168	27,144,306	26,345,248	29,978,770	2,834,464	10.4%
Fringe Benefits	8,068,491	7,118,707	7,917,765	7,658,801	540,094	7.6%
Operating	6,908,153	7,438,230	7,503,995	8,393,379	955,149	12.8%
Capital Outlay	346,391	0	27,713	0	0	N/A
Debt Service	682,389	0	0	0	0	N/A
Total General Fund	39,240,592	41,701,243	41,794,721	46,030,950	4,329,707	10.4%
General Fund FTE	383.25	379.75	378.75	377.75	(2.00)	(0.5%)
Expenditures by Category -	FY24	FY25	FY25	FY26	\$ Change vs.	% Change vs.
Other Funds	Actual	Adopted	Amended	Proposed	FY25 Adopted	FY25 Adopted
Salaries & Wages	1,375,965	913,000	958,492	913,000	0	0.0%
Fringe Benefits	281,684	187,000	187,000	187,000	0	0.0%
Operating	1,385,874	1,126,348	1,893,875	873,548	(252,800)	(22.4%)
Capital Outlay	1,826,987	2,648,000	5,506,820	2,737,500	89,500	3.4%
Aid to Private Organizations	78,130	0	0	0	0	N/A
Other Financing Uses (Transfers)	42,000	0	0	0	0	N/A
Total Other Funds	4,990,640	4,874,348	8,546,187	4,711,048	(163,300)	(3.4%)
Total All Funds	44,231,232	46,575,591	50,340,908	50,741,998	4,166,407	8.9%
Total FTE	386.25	381.75	382.75	381.75	0.00	0.0%

Program and Service Impacts

- Reinstates funding for Police Officer positions (20.0 FTE - \$1.7 million), eliminates a Police Service Technician position (1.0 FTE) and adds an ICAC grant position (1.0 FTE)
- Additional funding in Salaries and Wages for Overtime (\$720K) and School Crossing Guards (\$239K)
- Includes additional funding for the Body Worn Cameras contract (\$225K) and annual funding for the remaining years of the TASER Contract (\$286K) previously funded from Forfeiture Funds

Department of Parks, Recreation and Cultural Affairs

Core Services

- Cultural Facilities & Event Programming
- Parks Operations & Maintenance
- Recreational & Sports Programming
- Evergreen Municipal Cemetery Management
- Golf Course Operations

Strategic Connection



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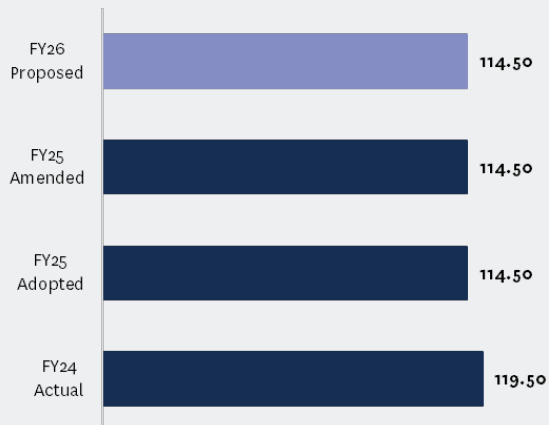


“Best in Class” Neighbor Services



Equitable Community

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	5,264,031	6,046,795	6,046,795	6,377,410	330,615	5.5%
Fringe Benefits	1,568,646	1,498,211	1,498,211	1,607,298	109,087	7.3%
Operating	4,708,466	4,280,084	4,272,084	4,325,952	45,868	1.1%
Capital Outlay	0	0	8,000	0	0	N/A
Debt Service	992.69	0.00	0.00	0.00	0.00	N/A
Total General Fund	11,542,135	11,825,090	11,825,090	12,310,660	485,570	4.1%
General Fund FTE	109.25	109.25	109.25	109.25	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	163,208	66,093	11,093	66,554	461	0.7%
Fringe Benefits	47,498	13,040	3,690	13,217	177	1.4%
Operating	463,340	280,867	797,532	211,650	(69,217)	(24.6%)
Capital Outlay	314,390	276,500	614,820	452,000	175,500	63.5%
Debt Service	12,669	0	0	9,275	9,275	N/A
Other Financing Uses (Transfers)	222,016	0	0	0	0	N/A
Total Other Funds	1,223,121	636,500	1,427,135	752,696	116,196	18.3%
Total All Funds	12,765,256.3	12,461,590.0	13,252,224.9	13,063,355.6	601,765.6	4.8%
Total FTE	119.50	114.50	114.50	114.50	0.00	0.0%

Program and Service Impacts

- Includes funding for contractual increases for pool and grounds maintenance (\$87K), parks and trails maintenance/management (\$85K) and holiday celebrations (\$20K)
- Includes funding for the Hoggetowne Medieval Faire (\$130K)

Public Works Department

Core Services

- Regulatory Compliance & Maintenance of the Transportation, Stormwater, Solid Waste and Facility Infrastructure Systems
- Solid Waste and Recycling Collection
- Emergency Response
- Traffic Safety & Operations

Strategic Connection



A Great Place to Live & Experience

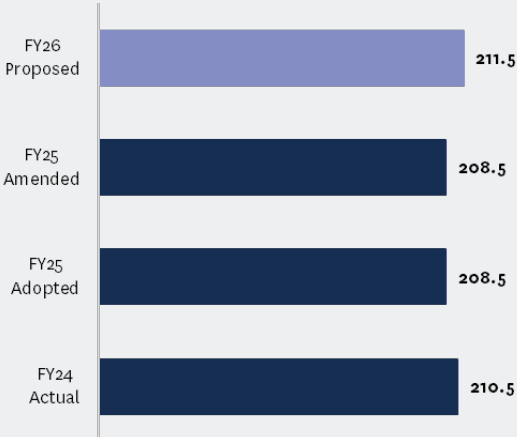


“Best in Class” Neighbor Services



More Sustainable Community

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	4,987,666	5,571,398	5,571,399	5,875,240	303,842	5.5%
Fringe Benefits	1,653,886	1,523,326	1,523,326	1,545,070	21,744	1.4%
Operating	9,305,706	8,824,169	10,469,232	8,194,327	(629,842)	(7.1%)
Capital Outlay	278,828	0	23,370	0	0	N/A
Debt Service	62,750	0	0	0	0	N/A
Total General Fund	16,288,837	15,918,893	17,587,327	15,614,638	(304,255)	(1.9%)
General Fund FTE	103.70	97.95	97.95	97.95	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	5,026,308	6,063,498	6,063,496	6,411,000	347,502	5.7%
Fringe Benefits	1,672,489	1,548,352	1,687,966	1,821,773	273,421	17.7%
Operating	17,499,287	20,360,249	28,528,712	21,177,551	817,302	4.0%
Capital Outlay	6,253,708	5,765,000	17,182,694	8,705,000	2,940,000	51.0%
Bad Debt Expense	0	479,121	479,121	0	(479,121)	(100.0%)
Debt Service	259,789	1,039,622	1,039,622	626,258	(413,364)	(39.8%)
Other Financing Uses (Transfers)	438,104	2,000,000	2,000,000	2,000,000	0	0.0%
Total Other Funds	31,149,685	37,255,842	56,981,611	40,741,582	3,485,740	9.4%
Total All Funds	47,438,522	53,174,735	74,568,937	56,356,220	3,181,485	6.0%
Total FTE	210.5	208.5	208.5	211.5	3.0	1.4%

Program and Service Impacts

- Add positions in the Urban Forestry Program (3.0 FTE) in the Tree Mitigation Fund:
 - Grounds and Events Worker (2.0 FTE)
 - Senior Horticulturalist (1.0 FTE)
- Includes funding for contractual increases and vehicle tracking software (\$39K)
- Eliminates the IQ Fiber 3rd Party Inspections program

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%
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Equity & Inclusion	1,327,789	1,447,750	1,529,936	1,448,376	626	0.0%
Financial Services	2,891,136	3,071,629	3,111,629	3,216,052	144,422	4.7%
Fire Rescue	27,487,467	27,757,792	27,757,792	29,384,128	1,626,336	5.9%
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%
Parks, Recreation and Cultural Affairs	11,542,135	11,825,090	11,825,090	12,310,660	485,570	4.1%
Police	39,240,592	41,701,243	41,794,721	46,030,950	4,329,707	10.4%
Procurement & Contracts Management	909,751	745,279	745,279	881,961	136,682	18.3%
Public Works	16,288,837	15,918,893	17,587,327	15,614,638	(304,255)	(1.9%)
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	120,755,051	121,013,590	123,274,601	128,324,526	7,310,936	6.0%

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