

City of
Gainesville

Fiscal Year 2026

Budget Development Workshop

PRESENTED BY: CYNTHIA W. CURRY, CITY MANAGER

Cintya G. Ramos, Executive Chief of Staff

AUGUST 14, 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

August 14

- City Commission Budget Workshop
- All Funds Update

September 10

- 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 24

- 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 Overview

As of June 12, 2025

General Fund FY 2026 Revenue - June 12, 2025

- Total revenues projected at \$156.7 million, \$1.3 million or 0.9% higher than FY 2025 Adopted Budget

Revenues	FY24 Actual	FY25 Adopted	FY25 Amended	FY26 Estimate	\$ Change vs. FY25 Adopted	% Change vs. FY25 Adopted
Property Taxes	62,832,569	68,055,505	68,055,505	72,310,978	4,255,473	6.3%
Other Taxes	21,891,702	22,215,071	22,215,071	22,346,314	131,243	0.6%
Fire Assessment	11,807,694	12,297,476	12,297,476	12,614,733	317,257	2.6%
Miscellaneous Permits	53,946	111,661	111,661	57,505	(54,156)	(48.5%)
Intergovernmental	20,438,750	22,238,108	22,238,108	21,760,226	(477,882)	(2.1%)
Charges for Services	17,067,379	16,129,097	16,129,097	15,251,314	(877,783)	(5.4%)
Fines & Forfeitures	1,096,844	836,889	836,889	836,413	(476)	(0.1%)
Miscellaneous Revenue	6,463,564	3,795,897	3,795,897	3,759,042	(36,855)	(1.0%)
Transfers In From Other Funds	12,015,030	1,183,198	1,183,198	617,977	(565,221)	(47.8%)
Government Services Contribution	15,305,225	8,505,224	8,505,224	7,155,224	(1,350,000)	(15.9%)
Fund Balance	0	0	3,168,516	0	0	N/A
Total General Fund Revenue	168,972,703	155,368,126	158,536,642	156,709,726	1,341,600	0.9%

General Fund FY 2026 Expenditures – June 12, 2025

Department	FY24 Actual	FY25 Adopted	FY25 Amended	FY26 Estimate	\$ 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's Office	1,439,542	1,641,448	1,641,448	1,772,698	131,250	8.0%
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	1,448,376	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%
Housing and Community Development	431,120	490,215	521,222	560,095	69,880	14.3%
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%
Non-Departmental	38,873,299	29,309,964	29,555,894	32,927,398	3,617,434	12.3%
Parks, Recreation and Cultural Affairs	11,538,636	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 and 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%
Sustainable Development	3,051,524	3,197,394	3,316,798	3,254,114	56,720	1.8%
Technology	11,371,110	8,085,985	8,195,845	8,402,019	316,034	3.9%
Transportation	1,438,002	1,345,975	1,857,139	1,391,644	45,669	3.4%
Wild Spaces Public Places	3,500	10,988	10,988	10,988	0	0.0%
Total	164,548,996	155,368,126	158,536,642	166,518,671	11,150,545	7.2%
FTEs	999.84	986.11	984.71	981.71	(4.40)	(0.4%)

The Path To Developing the FY 2026 Budget

Revenue Changes

\$4,255,473	Increase in Property Tax Revenue due to Taxable Value Growth in the City (6.3% based on June 1 st Estimate)
\$317,257	Increase in Fire Assessment Revenue (53% of Assessable Value)
\$39,756	Net of Other Revenue Adjustments
(\$877,783)	Reduction in Charges for Services (Right of Way Fees, Legal Services for GRU)
(\$565,221)	Reduction in Local Option Gas Tax Transfer loan repayment
(\$477,882)	Reduction in Intergovernmental Revenue (ARPA Revenue Replacement)
(\$1,350,000)	Reduction in the Government Services Contribution (County Streetlights and HB 1645 litigation)

\$1,341,600 Total Revenue Changes

Expenditure Changes

\$3,561,476	Increase in Personnel for Salaries and Benefits
\$1,803,888	Increase in the Annual Required Contribution for the Pension Funds in FY 2026
\$1,688,304	Reinstatement of funding for Police Officer Positions (20.0 FTEs)
\$1,646,708	Reinstatement of Fleet Fixed Payments for Non-Public Safety Vehicles
\$1,545,000	Increase in Police and Fire Overtime Expenditures
\$660,824	Increase in Insurance, Fuel, Fleet Parts/Repairs
\$376,263	Increase in Contractual Obligations
\$382,222	Increase in Combined Communications Center Expenditure
(\$514,141)	Reduction in Operating Expenditures

\$11,150,545 Total Expenditure Changes

Estimated Surplus/(Deficit): (\$9,808,945)

General Fund Overview

As of August 14, 2025

The Path To Developing the FY 2026 Budget

Estimated Surplus/(Deficit): (\$9,808,945)

Revenue Changes

\$1,710,782	Incremental increase in Property Tax Revenue due to Taxable Value Growth in the City (based on July 1st Estimate)
(\$362,455)	Half-Cent Sales Tax Projection
\$268,525	State Revenue Sharing Projection
\$391,214	Indirect Cost Allocation Study
(\$1,301,185)	GRU's Portion of the Indirect Cost Allocation Study
(\$132,908)	Other Revenue Adjustments

\$573,973 Total Revenue Changes

Expenditure Changes

(\$510,651)	General Employees' Pension Plan Employer Contribution update from 8.0% to 6.27%
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(\$510,651) Total Expenditure Changes

Estimated Surplus/(Deficit): (\$8,724,321)

Fund Balance Update - General Fund

- The Audited Unassigned Fund Balance as of the Fiscal Year 2024 Annual Audit (period ended September 30, 2024) is \$58,503,206.

Requirements		
Emergency Fund Level	0.015%	of TAV (per Fund Balance Policy adopted Sept. 2021)
Minimum Fund Balance	16.7%	of following fiscal year's operating expenditures
Maximum Fund Balance	25.0%	of following fiscal year's operating expenditures

Fiscal Year	Taxable Assessed Value (TAV) - July 1, 2025	Expenditures (FY26 Estimate)	Unassigned Fund Balance	Emergency Fund Level	Emergency Fund Level Met?	Minimum Fund Balance Requirement	Minimum Fund Balance Requirement Met?	Maximum Fund Balance Requirement	Maximum Fund Balance Requirement Exceeded?	Available to Appropriate
2026	\$11,992,161,336	\$165,173,147	\$58,503,206	\$1,798,824	Yes	\$27,583,916	Yes	\$41,293,287	Yes	\$17,209,919

Amount over the maximum requirement: \$17,209,919

- Funding allocated June 5, 2025 ([Agenda Item #2025-436](#)) for critical life/safety projects: \$4,043,500
- Funding allocated June 5, 2025 ([Agenda Item #2025-466](#)) for Workday Procurement Modules: \$722,410
- Earmark recommendations:
 - \$2.0 million for new Technology Department
 - \$965,848 for radio replacement in Police and Gainesville Fire Rescue
- Estimated Remaining available funding to appropriate: \$9,478,162

Scenarios for Balancing the FY 2026 Budget

Balancing the FY 2026 Budget – Scenario 1

Maintain Maximum/Not-To-Exceed Millage Rate, decrease expenditures and use of excess fund balance

- **Maximum/Not-To-Exceed Millage Rate: 6.8912 mills – increase of 0.4615 mils**
 - Requires 5/7 vote
 - Generates an estimated \$79,334,767 of property tax revenue based on 96% collection rate; an increase of \$5,313,007
 - Annual incremental impact to Homesteaded Homeowner for home appraised at \$200,000 - \$69.22
 - Annual incremental impact to Non-Homesteaded Homeowner for home appraised at \$200,000 - \$92.30
- **Implement Expenditure Reductions:**
 - In response to GRU Indirect Cost Allocation reductions:
 - Eliminate 8.0 FTEs throughout various departments: City Attorney’s Office, Office of Equity & Inclusion, Department of Financial Services, and Human Resources - \$682,082
 - Freeze and unbudget vacant Senior Internal Auditor position (1.0 FTE) in the City Auditor’s Office - \$112,027
 - No participation from City Clerk in reductions
 - Reduce Fleet Fixed Payments by \$1,456,300 (25%)
- **Use Excess Fund Balance: \$1,120,141**
 - Remaining Excess Fund Balance transferred to Budget Stabilization Fund: \$8,358,021

Balancing the FY 2026 Budget – Scenario 2

Set FY 2026 Millage Rate at 6.6797 mills, decrease expenditures and use of excess fund balance

- **Increase Millage Rate to 6.6797 mills – increase of 0.2500 mils**
 - Requires 5/7 vote
 - Generates an estimated \$76,899,878 of property tax revenue based on 96% collection rate; an increase of \$2,878,119
 - Annual incremental impact to Homesteaded Homeowner for home appraised at \$200,000 - \$37.50
 - Annual incremental impact to Non-Homesteaded Homeowner for home appraised at \$200,000 - \$50.00
- **Implement Expenditure Reductions:**
 - In response to GRU Indirect Cost Allocation reductions:
 - Eliminate 8.0 FTEs throughout various departments: City Attorney’s Office, Office of Equity & Inclusion, Department of Financial Services, and Human Resources - \$682,082
 - Freeze and unbudget vacant Senior Internal Auditor position (1.0 FTE) in the City Auditor’s Office - \$112,027
 - No participation from City Clerk in reductions
 - Reduce Fleet Fixed Payments by \$1,456,300 (25%)
 - Reduce additional Police and Fire Overtime expenditures to \$722,500 (50%)
 - Reduce funding for Outside Agencies by \$1,033,022 (50%)
- **Use Excess Fund Balance: \$1,799,507**
 - Remaining Excess Fund Balance transferred to Budget Stabilization Fund: \$7,678,655

Balancing the FY 2026 Budget - Scenario 3

Maintain Millage Rate at current level of 6.4297 mills, reduce expenditures and use of excess fund balance

- **Maintain Millage Rate to 6.4297 mills**
 - Requires 5/7 vote
 - Generates an estimated \$74,021,760 of property tax revenue based on 96% collection rate; an increase of \$5,966,255 in baseline property tax revenue compared to FY 2025
- **Reduce Operating Expenditures:**
 - In response to GRU Indirect Cost Allocation reductions:
 - Eliminate 8.0 FTEs throughout various departments: City Attorney's Office, Office of Equity & Inclusion, Department of Financial Services, and Human Resources - \$682,082
 - Freeze and unbudget vacant Senior Internal Auditor position (1.0 FTE) in the City Auditor's Office - \$112,027
 - No participation from City Clerk in reductions
 - Reduce Fleet Fixed Payments by \$2,912,600 (50%)
 - Freeze 9.0 vacant Police Officers FTEs - \$1,414,954 (includes salary, fringe and equipment)
 - Reduce funding for Outside Agencies by \$1,033,022 (50%)
- **Use Excess Fund Balance: \$2,528,872**
 - Remaining Excess Fund Balance transferred to Budget Stabilization Fund: \$6,949,290

General Fund FY 2026 Revenue - August 14, 2025

- Total revenues projected at \$157.3 million, \$1.9 million or 1.2% higher than FY 2025 Adopted Budget

Revenues	FY24 Actual	FY25 Adopted	FY25 Amended	FY26 Estimate	\$ Change vs. FY25 Adopted	% Change vs. FY25 Adopted
Property Taxes	62,832,569	68,055,505	68,055,505	74,021,760	5,966,255	8.8%
Other Taxes	21,891,702	22,215,071	22,215,071	22,346,314	131,243	0.6%
Fire Assessment	11,807,694	12,297,476	12,297,476	12,614,733	317,257	2.6%
Miscellaneous Permits	53,946	111,661	111,661	57,505	(54,156)	(48.5%)
Intergovernmental	20,438,750	22,238,108	22,238,108	21,666,296	(571,812)	(2.6%)
Charges for Services	17,067,379	16,129,097	16,129,097	14,341,343	(1,787,754)	(11.1%)
Fines & Forfeitures	1,096,844	836,889	836,889	836,413	(476)	(0.1%)
Miscellaneous Revenue	6,463,564	3,795,897	3,833,663	3,759,042	(36,855)	(1.0%)
Transfers In From Other Funds	12,015,030	1,183,198	1,193,263	485,069	(698,129)	(59.0%)
Government Services Contribution	15,305,225	8,505,224	8,505,224	7,155,224	(1,350,000)	(15.9%)
Fund Balance	0	0	7,970,435	0	0	N/A
Total General Fund Revenue	168,972,703	155,368,126	163,386,392	157,283,699	1,915,573	1.2%

General Fund FY 2026 Expenditures - August 14, 2025

Department	FY24 Actual	FY25 Adopted	FY25 Amended	FY26 Estimate	\$ Change vs. FY25 Adopted	% Change vs. FY25 Adopted
City Attorney	1,601,731	1,676,569	1,676,569	1,569,461	(107,108)	(6.4%)
City Auditor	826,017	888,640	888,640	740,849	(147,791)	(16.6%)
City Clerk	1,024,558	1,225,739	1,425,739	1,301,272	75,533	6.2%
City Commission	573,159	579,098	579,098	601,195	22,097	3.8%
City Manager's Office	1,439,542	1,641,448	1,641,448	1,774,675	133,227	8.1%
Communications & Marketing	916,968	1,043,980	1,043,980	1,080,527	36,547	3.5%
Equity & Inclusion	1,327,789	1,447,750	1,529,936	1,303,379	(144,371)	(10.0%)
Financial Services	2,891,136	3,071,629	3,111,629	3,021,649	(49,980)	(1.6%)
Fire Rescue	27,487,467	27,757,792	27,757,792	29,840,760	2,082,968	7.5%
Housing and Community Development	431,120	490,215	521,222	561,281	71,066	14.5%
Human Resources	2,262,067	2,340,383	2,340,383	2,286,884	(53,499)	(2.3%)
Management & Budget	781,177	910,072	973,909	1,117,718	207,646	22.8%
Non-Departmental	38,873,299	29,309,964	33,676,387	31,123,510	1,813,546	6.2%
Parks, Recreation and Cultural Affairs	11,538,636	11,825,090	11,835,155	12,328,276	503,186	4.3%
Police	39,240,592	41,701,243	41,794,721	46,751,944	5,050,701	12.1%
Procurement and Contracts Management	909,751	745,279	745,279	883,676	138,398	18.6%
Public Works	16,288,837	15,918,893	17,587,327	15,631,540	(287,353)	(1.8%)
Risk Management	271,014	154,000	154,000	185,200	31,200	20.3%
Sustainable Development	3,051,524	3,197,394	3,316,798	3,259,843	62,449	2.0%
Technology	11,371,110	8,085,985	8,918,254	8,404,948	318,963	3.9%
Transportation	1,438,002	1,345,975	1,857,139	1,393,577	47,602	3.5%
Wild Spaces Public Places	3,500	10,988	10,988	10,988	0	0.0%
Total	164,548,996	155,368,126	163,386,392	165,173,154	9,805,028	6.3%

General Fund Positions Summary

- The FY 2026 estimated authorized position level is 980.91 FTEs
- Reflects eliminated, reclassified, frozen and new positions for FY 2026

Postions by Department	FY24 Actual	FY25 Adopted	FY25 Amended	FY26 Proposed	# Change vs. FY25 Adopted	% Change vs. FY25 Adopted
City Attorney	10.76	10.76	10.76	9.76	(1.00)	(9.3%)
City Auditor	6.00	6.00	6.00	6.00	0.00	0.0%
City Clerk	10.00	9.00	9.00	9.00	0.00	0.0%
City Commission	7.00	7.00	7.00	7.00	0.00	0.0%
City Manager	8.85	8.70	8.30	8.30	(0.40)	(4.6%)
Communications & Marketing	9.50	9.00	9.00	9.00	0.00	0.0%
Equity & Inclusion	11.00	11.00	11.00	8.00	(3.00)	(27.3%)
Financial Services	32.40	32.40	32.40	28.60	(3.80)	(11.7%)
Fire Rescue	210.00	212.50	212.50	212.50	0.00	0.0%
Gainesville Community Reinvestment Area	0.00	0.00	0.00	0.00	0.00	N/A
Housing and Community Development	4.18	3.95	3.95	3.95	0.00	0.0%
Human Resources	23.00	21.00	21.00	19.00	(2.00)	(9.5%)
Management & Budget	6.60	6.00	6.00	6.00	0.00	0.0%
Non-Departmental	0.00	0.00	0.00	0.00	0.00	N/A
Parks, Recreation and Cultural Affairs	109.25	109.25	109.25	109.25	0.00	0.0%
Police	383.25	379.75	378.75	377.75	(2.00)	(0.5%)
Procurement & Contracts Management	9.00	9.00	9.00	9.00	0.00	0.0%
Public Works	103.70	97.95	97.95	97.95	0.00	0.0%
Risk Management	0.10	0.00	0.00	0.00	0.00	N/A
Sustainable Development	33.75	33.25	33.25	33.25	0.00	0.0%
Technology	10.00	9.00	16.00	16.00	7.00	77.8%
Transportation	11.50	10.60	10.60	10.60	0.00	0.0%
Wild Spaces Public Places	0.00	0.00	0.00	0.00	0.00	N/A
Total	999.84	986.11	991.71	980.91	(5.20)	(0.5%)

Scenarios for Balancing the FY 2026 Budget

Levers	Scenario 1	Scenario 2	Scenario 3
Revenue:			
Apply the Maximum/Not-To-Exceed Millage Rate of 6.8912 mills (an increase of 0.4615 mills over the FY 2025 Millage Rate of 6.4297 mills)	5,313,007	0	0
Increase the millage rate by 0.2500 mills to 6.6797	0	2,878,119	0
Maintain the same millage rate as FY 2025 of 6.4297 mills	0	0	0
Total Revenue Levers	5,313,007	2,878,119	0
Expenditures:			
Eliminate vacant FTEs throughout various departments: City Attorney's Office, Office of Equity & Inclusion, Department of Financial Services, and Human Resources (8.0 FTEs)	(682,082)	(682,082)	(682,082)
Freeze and unbudget vacant Senior Internal Auditor position in the City Auditor's Office (1.0 FTE)	(112,027)	(112,027)	(112,027)
City Clerk Office Reduction - Pending Discussion with City Commission	TBD	TBD	TBD
Immigrant Affairs Manager position in Office of Equity & Inclusion moved back to ARPA Fund	(40,763)	(40,763)	(40,763)
Second year of Fixed Fleet Payment Reduction - 25% of General Fund Contribution	(1,456,300)	(1,456,300)	0
Second year of Fixed Fleet Payment Reduction - 50% of General Fund Contribution	0	0	(2,912,600)
Reduce Additional Overtime Expense for Police and Fire Rescue by 50%	0	(722,500)	0
Freeze Police Officer Positions - 9.0 FTEs (salary, fringe and equipment)	0	0	(1,414,954)
Reduction in Outside Agency Grant Funding - 50%	0	(1,033,022)	(1,033,022)
Total Expenditure Levers	(2,291,173)	(4,046,695)	(6,195,449)
Levers Impact on Budget Gap			
Budget Gap as of July 17, 2025	(8,724,321)	(8,724,321)	(8,724,321)
Updated Budget Gap with Levers Applied	(1,120,141)	(1,799,507)	(2,528,872)
Available Excess Fund Balance	9,478,162	9,478,162	9,478,162
Potential Use of Excess Fund Balance to Close Gap	1,120,141	1,799,507	2,528,872
Updated Excess Fund Balance If Used to Close Gap	8,358,021	7,678,655	6,949,290

All Funds Overview

As of August 14, 2025

All Funds FY 2026 Expenditures

Department	FY24 Actual	FY25 Adopted	FY25 Amended	FY26 Estimate	\$ Change vs. FY25 Adopted	% Change vs. FY25 Adopted
City Attorney	1,886,397	2,102,938	2,102,938	2,011,398	(91,540)	(4.4%)
City Auditor	826,017	888,640	888,640	740,849	(147,791)	(16.6%)
City Clerk	1,024,748	1,225,739	1,425,739	1,301,272	75,533	6.2%
City Commission	573,159	579,098	579,098	601,195	22,097	3.8%
City Manager	8,056,524	2,638,584	15,482,688	2,740,924	102,340	3.9%
Communications & Marketing	957,650	1,043,980	1,255,078	1,080,527	36,547	3.5%
Equity & Inclusion	1,433,527	1,447,750	1,694,500	1,303,379	(144,371)	(10.0%)
Financial Services	3,486,900	3,674,951	3,714,952	3,441,282	(233,670)	(6.4%)
Fire Rescue	28,385,191	31,367,792	40,547,102	33,499,260	2,131,468	6.8%
Gainesville Community Reinvestment Area	6,647,197	7,042,861	35,332,143	6,789,527	(253,334)	(3.6%)
Housing and Community Development	4,475,682	3,595,686	9,274,096	3,657,568	61,882	1.7%
Human Resources	2,275,111	2,355,383	2,358,600	2,326,884	(28,499)	(1.2%)
Management & Budget	832,002	910,072	973,909	1,117,718	207,646	22.8%
Non-Departmental	125,967,146	148,190,690	151,638,992	152,877,994	4,687,304	3.2%
Parks, Recreation and Cultural Affairs	12,761,757	12,461,590	13,344,363	13,050,283	588,693	4.7%
Police	44,231,232	46,575,591	50,333,278	51,462,992	4,887,401	10.5%
Procurement & Contracts Management	1,015,809	856,074	856,074	999,223	143,150	16.7%
Public Works	47,438,522	53,174,735	80,203,437	56,388,769	3,214,034	6.0%
Risk Management	43,852,207	38,461,742	39,594,099	42,962,069	4,500,327	11.7%
Sustainable Development	7,044,349	7,637,182	7,927,963	7,853,903	216,721	2.8%
Technology	11,573,869	8,275,985	12,080,070	8,758,028	482,043	5.8%
Transportation	59,030,653	39,781,736	50,658,643	36,590,567	(3,191,169)	(8.0%)
Wild Spaces Public Places	7,455,861	10,236,988	30,429,121	10,777,116	540,128	5.3%
Total	421,231,510	424,525,787	552,695,521	442,332,726	17,806,939	4.2%

All Funds Positions Summary

- The FY 2026 estimated authorized position level is 1,463.75 FTEs
- Reflects eliminated, reclassified, frozen and new positions for FY 2026

Postions by Department	FY24 Actual	FY25 Adopted	FY25 Amended	FY26 Estimate	# Change vs. FY25 Adopted	% Change vs. FY25 Adopted
City Attorney	14.00	14.00	14.00	13.00	(1.00)	(7.1%)
City Auditor	6.00	6.00	6.00	6.00	0.00	0.0%
City Clerk	10.00	9.00	9.00	9.00	0.00	0.0%
City Commission	7.00	7.00	7.00	7.00	0.00	0.0%
City Manager	10.00	10.00	10.00	10.00	0.00	0.0%
Communications & Marketing	9.50	9.00	9.00	9.00	0.00	0.0%
Equity & Inclusion	12.00	12.00	12.00	9.00	(3.00)	(25.0%)
Financial Services	35.50	35.50	35.50	32.50	(3.00)	(8.5%)
Fire Rescue	211.00	213.50	213.50	213.50	0.00	0.0%
Gainesville Community Reinvestment Area	9.00	10.00	10.00	10.00	0.00	0.0%
Housing and Community Development	11.00	11.00	11.00	11.00	0.00	0.0%
Human Resources	23.00	21.00	21.00	19.00	(2.00)	(9.5%)
Management & Budget	7.00	6.00	6.00	6.00	0.00	0.0%
Non-Departmental	0.00	0.00	0.00	0.00	0.00	N/A
Parks, Recreation and Cultural Affairs	114.50	114.50	114.50	114.50	0.00	0.0%
Police	386.25	381.75	382.75	381.75	0.00	0.0%
Procurement & Contracts Management	10.00	10.00	10.00	10.00	0.00	0.0%
Public Works	210.50	208.50	208.50	211.50	3.00	1.4%
Risk Management	16.00	17.00	17.00	17.00	0.00	0.0%
Sustainable Development	71.00	70.00	70.00	70.00	0.00	0.0%
Technology	10.00	9.00	16.00	16.00	7.00	77.8%
Transportation	308.50	282.00	282.00	283.00	1.00	0.4%
Wild Spaces Public Places	5.00	5.00	5.00	5.00	0.00	0.0%
Total	1,496.75	1,461.75	1,469.75	1,463.75	2.00	0.1%

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

August 14

- City Commission Budget Workshop
- All Funds Update

September 10

- 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 24

- 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.