Photo by Marijka Willis

FY 2026 Adopted Financial and Operating Plan

City of
Gainesville
A Steady Path Forward

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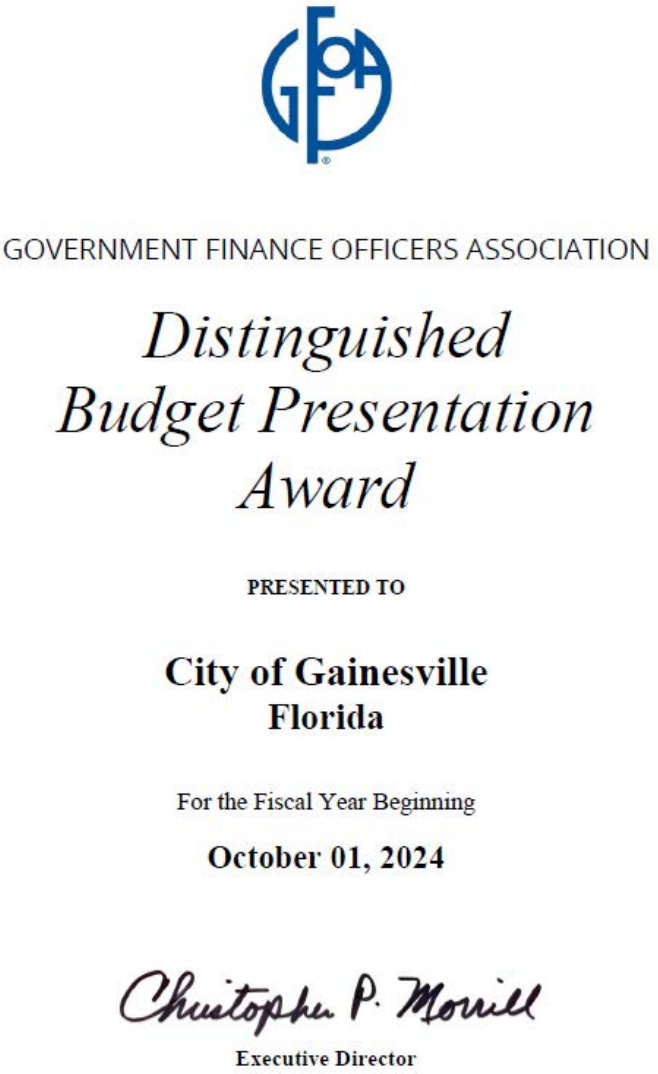
GFOA Distinguished Budget Award



GOVERNMENT FINANCE OFFICERS ASSOCIATION

Distinguished Budget Presentation Award

PRESENTED TO

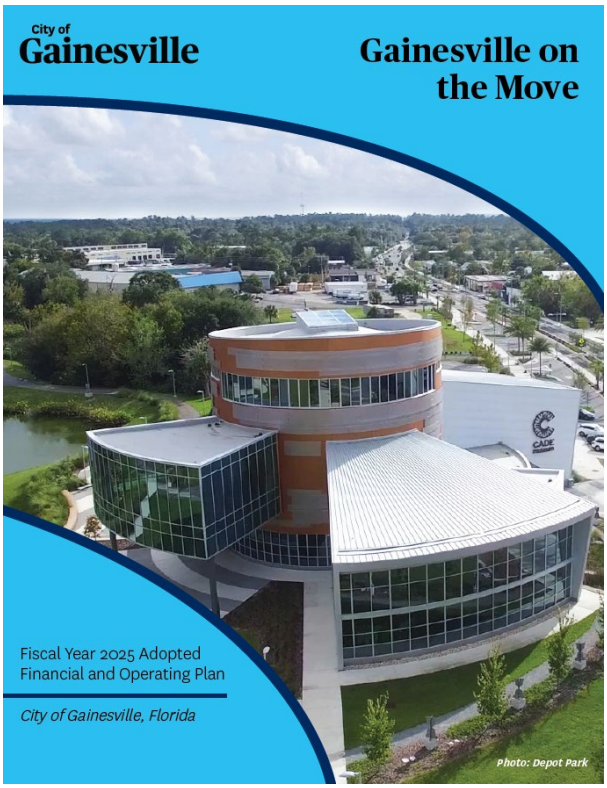
City of Gainesville
Florida

For the Fiscal Year Beginning

October 01, 2024

Christopher P. Morrill

Executive Director



The first award for the City of Gainesville was granted on May 31st, 1989 for the City's budget starting October 1, 1988. Since then, the City of Gainesville has received 37 GFOA Distinguished Budget Presentation Awards, the second most awards in the State of Florida.

The Government Finance Officers Association of the United States and Canada (GFOA) presented a Distinguished Budget Presentation Award to City of Gainesville, Florida, for its Annual Budget for the Financial and Operating Plan for Fiscal Year 2025.

The award is valid for one year. We believe our current budget continues to conform to program requirements, and we are submitting it to GFOA to determine its eligibility for another award.

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City of Gainesville
Mayor and City Commission

Harvey Ward Jr.
Mayor

Bryan Eastman
District IV & Mayor Pro-Tem

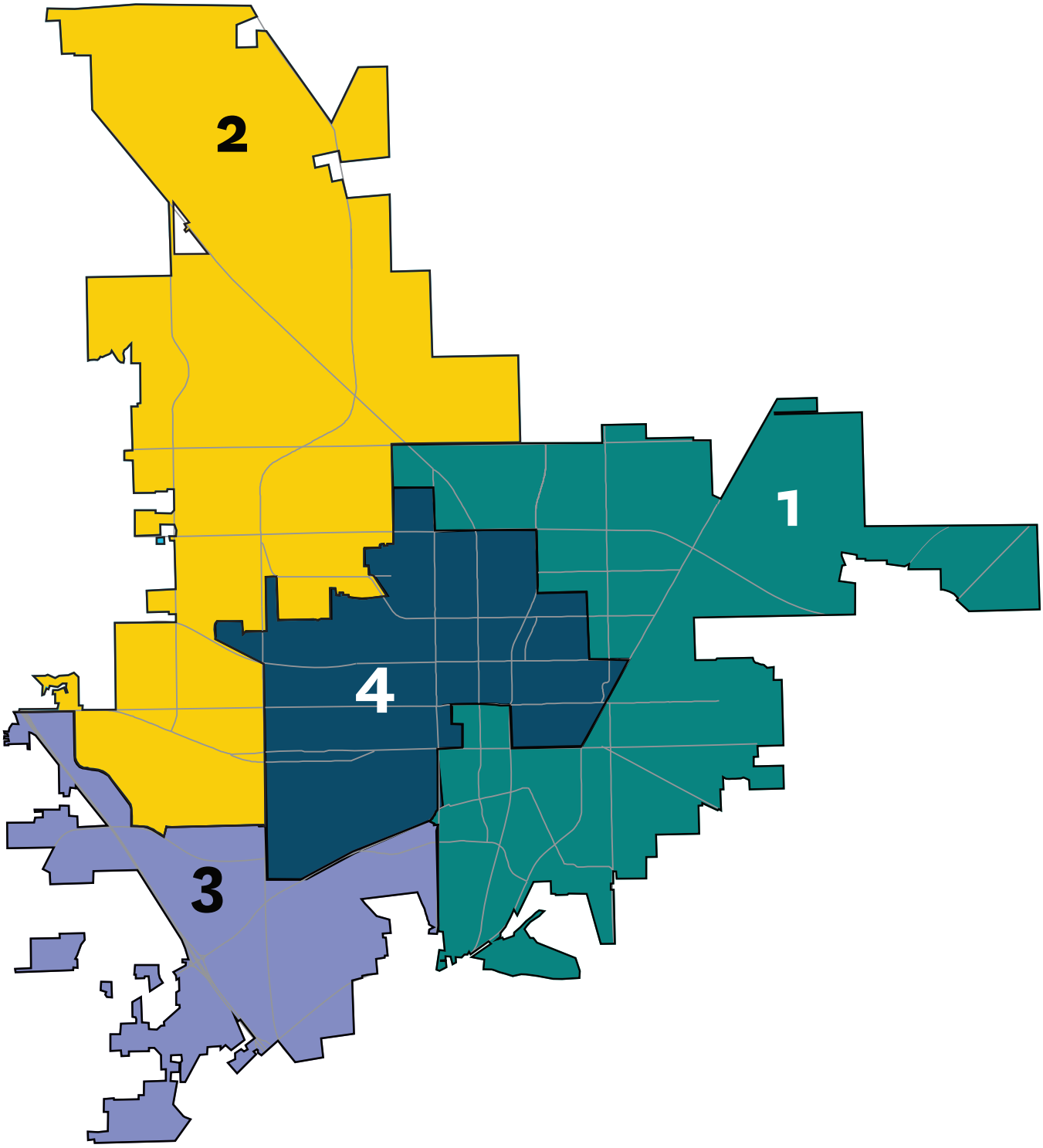
James Ingle
At-large, Seat A

Cynthia Chestnut
At-large, Seat B

Desmon Duncan-Walker
District I

Ed Book
District II

Casey Willits
District III



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Fiscal Year 2026 Financial and Operating Plan

Vision

Gainesville 2035 balances an equitable community for all and a sustainable community for the future. Gainesville 2035 is a world-class lifelong learning community, is a great place for neighbors to live and thrive, and provides meaningful experiences for everyone. Gainesville 2035 has an alive/vibrant downtown, a strong, resilient economy, and mobility for all neighbors.

Mission

Gainesville city government's mission is to build community by providing services responsive to neighbors and our community in a financially responsible and neighbor-focused manner in partnership with our neighbors while engaging neighbors and community builders.

Elected Officials

Harvey L. Ward Jr., Mayor (At-Large)
Bryan Eastman, District IV Commissioner and Mayor Pro-Tem
James Ingle, Commissioner At-large, Seat A
Cynthia Chestnut, Commissioner At-large, Seat B
Desmon Duncan-Walker, District I Commissioner
Ed Book, District II Commissioner
Casey Willits, District III Commissioner

Appointed Officials

Cynthia W. Curry, City Manager
Office of the City Manager

Daniel M. Nee, City Attorney
Office of the City Attorney

Stephen Mhere, City Auditor
Office of the City Auditor

Kristen J. Bryant, City Clerk
Office of the City Clerk

Zeriah K. Folston, Equal Opportunity Director
Office of Equity & Inclusion

Executive Leadership Team

Andrew Persons, Chief Operating Officer
Cintya G. Ramos, Executive Chief of Staff
Brian Singleton, Special Advisor for Infrastructure and Capital Projects
Jennifer Smart, Communications & Marketing Director
John Alexander, Director of Government Affairs and Community Relations

Leadership Team

Corey J. Harris, Housing & Community Development Director
Dennis Nguyen, Financial Services Director
Edward Nagy, Technology Director
Forrest Eddleton, Sustainable Development Director
Gail Mowry, Public Works Director
Jesus Gomez, Transportation Director
Shawn J. Hillhouse, Fire Chief
Laura Graetz, Human Resources Director
Phil Mann, Special Projects Administrator
Nelson Moya, Chief of Police
Rick Smith, Gainesville Community Reinvestment Area Director
Roxana Gonzalez, Parks, Recreation & Cultural Affairs Director
Steve Varvel, Risk Management Director

Budget Development Team

Cintya G. Ramos, Executive Chief of Staff | Susan R. Boyd, Budget Analyst Sr. | Department of Financial Services

Thank you to everyone involved in the development of the Fiscal Year 2026 Financial and Operating Plan.

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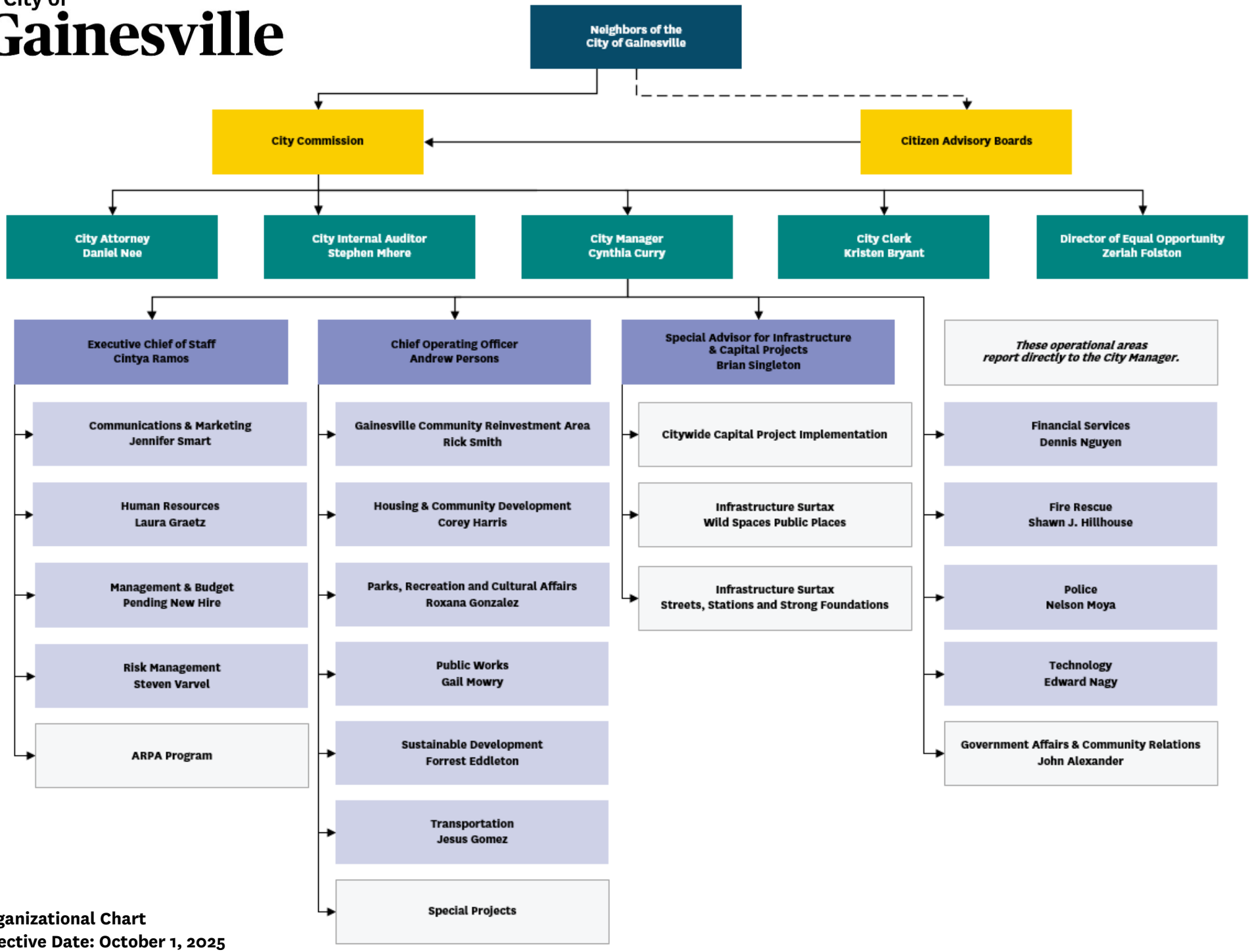
City of
Gainesville



Organizational Chart
Effective Date: October 1, 2025

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Neighbor's Guide to the Budget / How to Use This Book

In an effort to make this book as easy as possible to read and navigate, we have provided this guide with a number of tools to enhance your experience and facilitate navigation of the information provided.

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The City's Organizational Structure, Pages 3-5

Commission and District Map	This map provides an overview of the different districts in the City of Gainesville and a list of the elected officials of the City. Page 3.
City Organizational Chart	This section illustrates the reporting structure for Charter Officers and the General Government Leadership Team. Page 5.

Table of Contents, Page 9

A comprehensive Table of Contents is provided to help the reader locate information in this document. Each section is linked so the reader can navigate directly to that area of the Financial and Operating Plan. Page 9.

Introduction, Pages 10-51

This section provides an introduction to the different components that influenced the development of the General Government Financial and Operating Plan as well as demographic information on the City. It includes:

The City Manager's Message	This message provides an overview of the key decisions and impacts on the FY 2026 budget, and a snapshot of the budget, and highlights key priorities as we move into FY 2026. Pages 11-13.
Budget in Brief	This section provides an executive level summary of the All Funds Budget and the General Fund Budget, as well as a future outlook. Pages 14-26.
Strategic Direction	This segment outlines the City of Gainesville's mission and vision, alongside its key strategic objectives, and current initiatives to meet the City's goals. It serves as a guide for the future. Pages 27-32.
Gainesville at a Glance	This community profile provides demographic information for the City of Gainesville, including population and employment statistics, largest employers, educational institutions, and other information. Pages 33-40.

Budget Process Overview	This section includes an overview of the budget development process, including a timeline and other key components to meet statutory requirements. Pages 41-43.
Economic Forecast	This section provides a highlight of economic factors that may affect Gainesville's economy at the global, national, state, and local level. Pages 44-51.

Revenue Outlook, Pages 52-70

This section outlines all revenue that is coming into the City of Gainesville for the upcoming fiscal year. It includes:

Fund Structure Overview	This section provides an overview of the fund structure for General Government, a list of the types of funds and what they are intended to be used for, and explains the basis of budgeting. Pages 53-54.
Revenue Overview	This section contains a high-level overview of the city's funds and in-depth budget data on all revenue sources for General Government operations. Pages 55-70.

Expenditure Outlook, Pages 71-259

This section outlines all expenditures for the City of Gainesville for the upcoming fiscal year. It includes:

Expenditure Overview	This section provides an expenditure level overview of the FY 2026 budget for All Funds, start and end fund balances or net positions, and provides a five-year forecast for the General Fund. Pages 72-90.
Position Levels	This section provides an overview of the position changes that will be implemented in FY 2026 and a list of authorized position levels. Pages 91-98.
Department Overviews	This section contains a description of each department's mission, core services, strategic connection, budget trends, objectives, key performance indicators, and FY 2026 Initiatives. Pages 99-245.
American Rescue Plan Act	This section outlines key projects and their status for the American Rescue Plan Act program. Pages 246-250.
Capital Improvement Plan	This section provides information on General Government's capital investments. It contains project lists for Infrastructure Surtax (Wild Spaces Public Places and Streets, Stations and Strong Foundations programs) and a fleet replacement schedule. This section also includes: high-level project descriptions, funding amounts and their sources, and timelines. Pages 251-253.
Debt Management Overview	This section contains information on outstanding debt issuances, debt service schedules and key statistics for General Government. Pages 254-259.

Appendix, Pages 260-319

This section has additional information that might be helpful to refer to as you read the General Government Financial and Operating Plan. It includes:

Financial Policies & Procedures	This section includes the financial policies and procedures currently in place at General Government that drive the budgetary and financial administrative operations. This section also includes the fund balance policy for the General Fund lists reserve requirements for General Government operations. Pages 261-280.

Abbreviations and Acronyms	This section provides a useful list of abbreviations and acronyms used in the Financial and Operating Plan. Pages 281-282.
Glossary	This section provides a concise description of the terminology used in this document that is either technical in nature or unique to the City of Gainesville. Each term is given a short entry that clearly defines it within the context of how the term is used. Pages 283-296.
Summaries of the Budget, Positions, and Performance Measures	This section includes summary documents of the budget, position levels, and performance measures. Pages 297-319.

Ordinances and Resolutions, Pages 320-410

This section provides all of the budget advertisements and resolutions needed to adopt the new budget. It includes:

Fire Assessment	The Fire Assessment Fee is adopted by the City Commission via Resolution. The Fire Assessment Fee is a charge to property owners to pay for fire protection services. Pages 321-353.
Appendix A	Appendix A is part of the Code of Ordinances for the City of Gainesville. It lists all of the fees, rates, and charges that General Government is authorized to collect. Pages 354-389.
Millage Rate	The Millage Rate is adopted by the City Commission via Resolution. The Millage Rate is a value that is used to determine property taxes. This section includes the final Tentative and Final resolutions for the FY 2026 Millage Rate. Pages 390-397.
Financial and Operating Plan	The Financial and Operating Plan is adopted by the City Commission via Resolution. The Financial and Operating Plan outlines the budgeted revenues and expenses for the General Government operations. This section includes the final Tentative and Final resolutions for the FY 2026 General Government Financial and Operating Plan. Pages 398-404.
Budget Advertisements	This section includes the budget advertisements for the FY 2026 budget. Pages 405-409.

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Photo by Dana Moser

City of
Gainesville
A Steady Path Forward

Introduction

City of Gainesville, Florida
Fiscal Year 2026

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City Manager's Budget Message

October 1, 2025

RE: City of Gainesville's Financial and Operating Plan for Fiscal Year 2026 beginning October 1, 2025 through September 30, 2026

Honorable Mayor, Members of the Commission, Neighbors and Community Builders:

In accordance with the City of Gainesville Charter, the Code of Ordinances, and the laws of the State of Florida, it is my pleasure to present the City of Gainesville's Adopted Budget for Fiscal Year (FY) 2026 beginning October 1, 2025.

There's a saying that time flies when you're having fun. Time also flies when the pace and performance of the work to be done consumes you, and before you know it, the year is ending. As FY 2025 comes full circle, the City of Gainesville reevaluates and continues to move forward. It is well known that the City—in response to a series of financial and budgetary challenges sparked by the restructuring of Gainesville Regional Utilities (GRU)—has faced over the last several years a number of Draconian revenue reductions. Below is a recap of the reductions to the Government Services Contribution (GSC), a funding transfer from the public utility that at one time was the City's second largest revenue source.

- In FY 2023, the City, while GRU still reported to the City Commission, developed a new transfer formula that reduced the amount of the GSC to $15.3 million in FY 2024, a reduction of more than 55% from the previous level of $34.3 million.
- In FY 2024, the transfer formula was abandoned by the GRU Authority (GRUA) and another $6.8 million or 44.4% reduction of the GSC was authorized by the GRUA, bringing the amount down to $8.5 million.
- In FY 2024 and 2025, further reductions to the GSC continued with the GRUA withholding costs for streetlights in the unincorporated area of Alachua County and litigation expenses.
- The annual transfer from GRU to the City, including the cost for streetlights and litigation, has declined under the GRU Authority Board, shrinking to a projected $7.2 million in FY 2026, $31.1 million or 81.3% lower than in FY 2019 – the lowest in recent history.
- Had the GRUA not abandoned the transfer formula (in other words, had the formula remained in place), the City's estimated cumulative revenue growth into FY 2026 from the GSC would have resulted in a gain of $17.8 million.
- Unrelated to the GSC is an additional reduction in revenue from GRU in the form of unpaid cost recovery for indirect costs associated with the administration of specific activities totaling $3.8 million over three fiscal years.

In the face of these multi-year revenue losses, a new set of goals were established: to reset and sustain the momentum of the City, stay the course and remain on the move. Those goals have formed the foundation of a solid strategy to stabilize and establish a steady path forward. Along this path, decisions to balance the budget have been driven by triggers that represent both sides of the give-and-take equation. Specifically, those triggers have involved increasing revenues and reducing expenditures to arrive at a budget that can sufficiently provide the desired level of services to our residents and neighbors citywide.

One of the major positive drivers affecting City General Fund revenue is a growing property tax roll representing the City's total taxable value. After years of declining property valuations, FY 2015 reversed the trend and property tax values have grown by $6.3 billion or 112.5% since. FY 2026 marks the thirteenth consecutive year the City has experienced growth in its taxable value. With the application of a millage rate, ad valorem tax revenue—more commonly referred to as property tax revenue (the largest single General Fund revenue source)—is generated to cover the cost of General Fund departmental services. Based on the City's FY 2026 taxable value ($11,992,161,336) multiplied by the FY 2026 Adopted Millage rate of 6.7297,

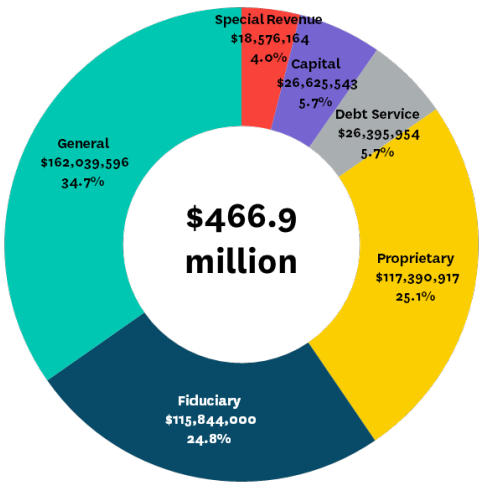
property tax revenue is projected at $77,475,502, which is an increase of $9,419,997 (13.8%) beyond that which is projected to be generated in FY 2025. This includes $5,966,255 generated from growth on the property tax roll and an additional $3,453,742 generated from a millage rate increase of three-tenths of a mill (0.3000). It is important to note that only 96% of the projected revenue is budgeted. The increase in revenue provides the opportunity to continue to address the structural deficit created with the loss of GRU revenue which supported critical City services like public safety.

The flip side of the budget balancing equation is expenditures. Inclusive of the FY 2026 Adopted Budget, the General Fund has grown by 21.7% since FY 2020. Funding for public safety services accounts for 70.3% of this growth. To accommodate the funding needs of public safety, other reductions in general operating expenditures have occurred to make room for these increases. These costs, representing 51.0% of the General Fund expenditure budget in FY 2026, include Gainesville Fire Rescue, the Gainesville Police Department, the Combined Communications Center and the Trunked Radio System. The year over year (FY 2025 Adopted Budget and FY 2026 Adopted Budget) increase in public safety services is $5.2 million. In order to handle these increases, ad valorem tax revenue increases coupled with progressive reductions have been employed. Notable in the area of reductions is the elimination of 161.5 positions over a two-year period. For FY 2026, a total of 11.0 positions and funding ($948,565) are eliminated and 30.75 positions ($2,515,521) have been frozen and unbudgeted. Additionally and for a second year, is the reduction of 25% of the funding for the City's fleet replacement schedule ($1,456,300), which is included in the budget as an expenditure trigger to balance the budget.

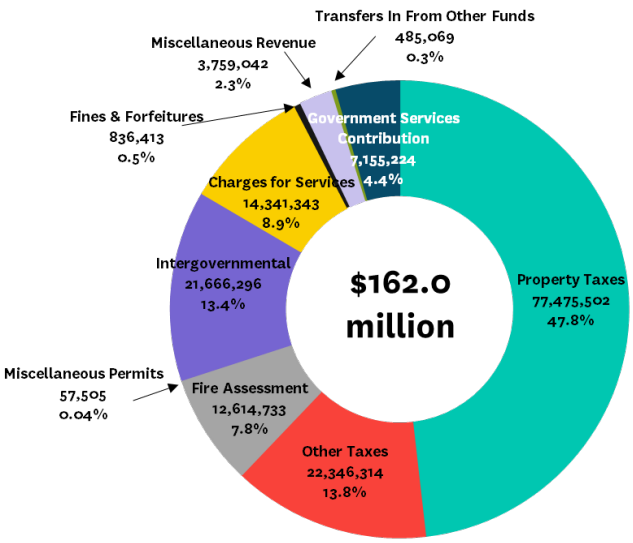
On the transportation front, it is important to highlight that over the course of the FY 2025 fiscal year, the City and the University of Florida have been engaged in ongoing negotiations concerning the scope and cost of transit services provided to the University by the Regional Transit System (RTS). These negotiations resulted in an increase in the hourly rate paid by UF for transit service from $84 per bus hour to $88.35 to better reflect the cost of service. However, reductions in the total hours of service caused by the elimination and combination of UF funded routes, coupled with the University's decision to assume responsibility for providing on campus shuttle services, have resulted in an overall decrease in funding from the University from $13.7 million in FY 2024 to $9.8 million in FY 2026. Despite these cuts, the University of Florida and RTS continue to adjust service to meet UF and community needs including adding another $215,000 in funding from UF and $522,841 from the City to restore enhanced service on Routes 5,8,15, and 43.

The FY 2026 Adopted Budget for All Funds is $466,872,174, including balances and transfers and is $8.0 million or 1.7% higher than the FY 2025 Adopted All Funds Budget of $458,900,453. The FY 2026 Adopted General Fund Budget is $162,039,596 including balances and transfers and is $6.7 million or 4.3% higher than the FY 2025 Adopted Budget of $155,368,126. It is important to note that of the $6.7 million increase, $5.2 million (78.1%) is related to public safety expenditures. The FY 2026 Adopted Budget for All Funds authorizes a position level of 1,465.75 FTEs, a decrease of 4.0 FTEs compared to the FY 2025 All Funds Amended Budget.

FY 2026 All Funds Budget



FY 2026 General Fund Revenue



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Based on the most recent completed annual audit for the period ended September 30, 2024 (Fiscal Year 2024), the City has $58.5 million in unassigned fund balance which meets and exceeds the maximum Fund Balance Policy reserve requirement of three months of operating expenditures. This is $17,993,307 above the maximum requirement of $40.5 million. The Commission has approved projects to be spent from the excess fund balance, including critical/life safety projects ($4.0 million) and Workday modules for Procurement and Contracts management ($722,410). One-time expenses for the establishment of a new Technology Department ($2.0 million) and radio replacement for Police and Fire ($965,848) are have been approved by the Commission. This leaves $8,959,395 to be transferred to a Budget Stabilization Fund for future one-time needs.

The City's long-term fiscal strategy is designed to remedy the structural budget deficit created by the sharp reduction of the Government Services Contribution from GRU. Stability while continuing to move forward is the goal, and it will not come from any single action but through a combination of deliberate measures. These include aligning expenditures with sustainable revenue sources; applying modest but necessary millage adjustments if necessary; emphasizing a disciplined approach to departmental budgets; and maintaining a robust Budget Stabilization Fund to manage future priority expenditures or emergent needs. Each lever represents both a choice and a safeguard, ensuring the City can continue to provide essential services today while building a more resilient foundation for tomorrow.

Speaking on behalf of all community builders, I can confidently say the City of Gainesville is progressive in its approach to developing its budget while engaging with the community and neighbors on a variety of issues and projects; building alliances with other jurisdictional partners; and seeking out benchmarking opportunities to improve and be more competitive. We are uncompromising in our determination to put Gainesville's best foot forward, support evolution and growth, and serve and protect all our neighbors in the next fiscal year and for many years to come. The following items further highlight that Gainesville is on the move. For more information, please refer to the "Recapping and Looking Ahead" section of the ***Budget in Brief***.

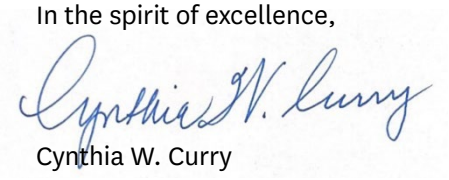
Conclusion

In accordance with Florida Statutes, the FY 2026 Adopted Financial and Operating Plan is a balanced budget where projected revenues match budgeted expenditures.

Preparation and adoption of the FY 2026 Adopted Financial and Operating Plan is a team effort, a culmination of months of work involving community builders at all levels of our organization. Thank you to our staff for their willingness to develop innovative ideas and financial plans to meet our goals. Thank you especially to Executive Chief of Staff Cintya Ramos and the Budget Development Team for their assistance in preparation of this plan. Finally, thank you to the City Commission for their unwavering leadership and policy direction on the wide spectrum of City government issues, as well as identifying critical needs in our core operations and supporting responsive solutions in these key areas.

The FY 2026 Financial and Operating Plan was initially presented to the City Commission at the first public hearing on September 10, 2025 and was presented again at the second and final public hearing on September 24, 2025. The FY 2026 Financial and Operating Financial Plan was unanimously approved by the City Commission.

In the spirit of excellence,



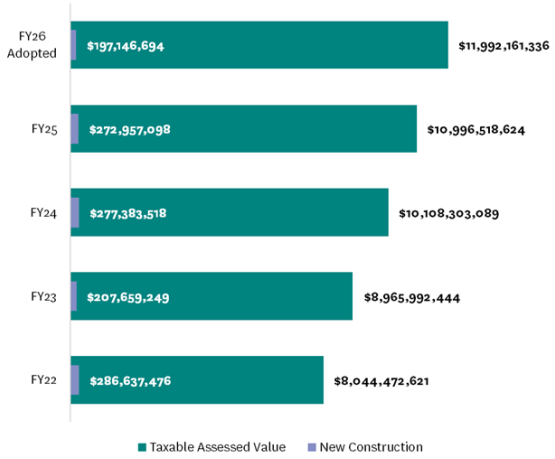
Cynthia W. Curry
City Manager

Budget in Brief

A high level summary of the FY 2026 Adopted Budget, including: millage rate analysis, revenue projections, expenditure projections, funded position levels and their impacts on service and program delivery in the upcoming fiscal year.

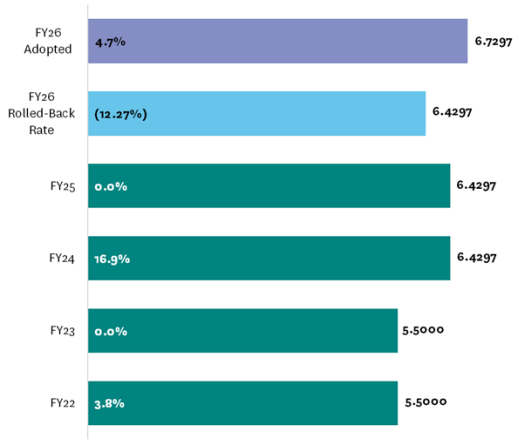
Taxable Value

For the 13th year in a row, the City's taxable value has grown, set at $11.992 billion for Tax Year 2025, a 9.1% increase over Tax Year 2024. New construction decreased 27.8% over last tax year, valued at $197.1 million.



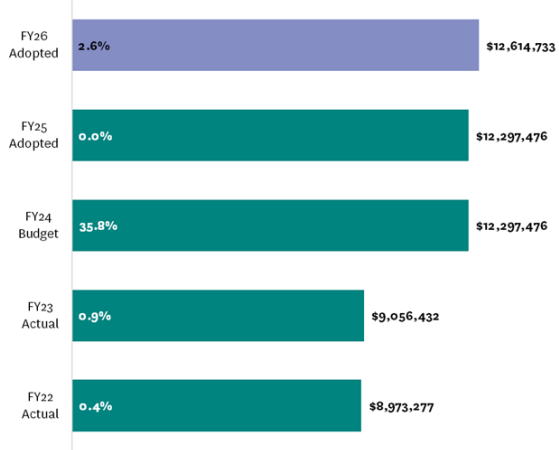
Millage Rate

The FY 2026 Adopted Millage Rate of 6.7297 is 0.3000 mills or 4.7% higher than the FY 2025 millage rate of 6.4297 mills. It is 12.27% higher than the Rolled-Back Rate of 5.9944 mills.



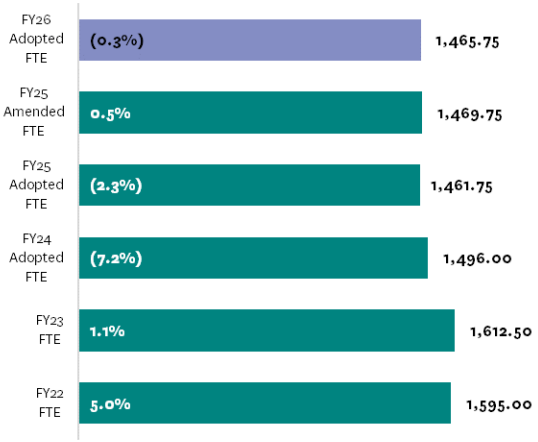
Fire Assessment

The FY 2026 Adopted Budget maintains the fire assessment methodology based on historical demand. The FY 2026 Budget is $12.6 million, $327K or 2.6% higher than the FY 2025 Adopted Budget, and recoups 53% of the assessable fire budget.



Position Levels

The FY 2026 All Funds position level is 1,465.75, 4.0 FTEs lower than the FY 2025 Amended Budget. The FY 2026 Budget eliminates 11.0 FTEs and freezes 30.75 FTEs across various departments across all funds.



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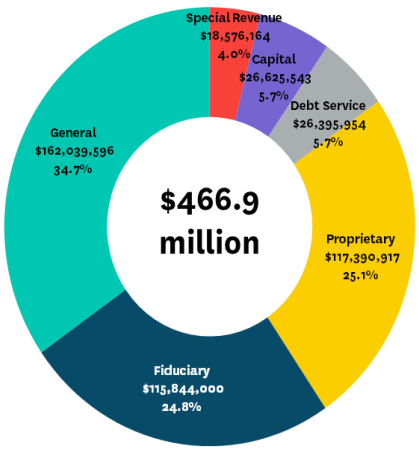
All Funds Budget

The FY 2026 Adopted Budget for All Funds is $466,872,174, including balances and transfers and is $8.0 million or 1.7% higher than the FY 2025 Adopted All Funds Budget of $458,900,453.

The FY 2026 Adopted Budget includes the General Fund ($162.0 million), Special Revenue ($18.6 million), Debt Service ($26.4 million), Capital Projects ($26.6 million), Proprietary ($117.4 million), and Fiduciary funds ($115.8 million).

FY 2026 All Funds Budget



Revenue Trends: The top five largest revenue sources for All Funds are: Charges for Services (25.6% of the total budget), Taxes (24.3% of the total budget), Miscellaneous Revenue (23.2% of the total budget), Intergovernmental (12.7% of the total budget), and Transfers from Other Funds (7.4% of the total budget). The Government Services Contribution ($7.2 million) is budgeted in Transfers from Other Funds in the General Fund. The Capital Projects Fund reflects the $17.4 million of Infrastructure Surtax revenue expected in FY 2026 for the Wild Spaces Public Places and Streets, Stations and Strong Foundations programs.

Revenues	General Fund	Special Revenue	Debt Service	Capital Projects	Proprietary	Fiduciary	Total
Taxes	99,821,816	0	0	11,125,586	2,340,045	0	113,287,447
Permits, Fees, Assessments	12,672,238	0	0	0	3,783,398	0	16,455,636
Intergovernmental	21,666,296	6,687,747	0	8,700,000	22,050,487	0	59,104,530
Charges for Services	14,341,343	1,218,200	0	0	76,092,429	27,640,000	119,291,972
Fines & Forfeitures	836,413	0	0	0	0	0	836,413
Miscellaneous Revenue	10,914,266	812,129	0	0	8,593,210	88,204,000	108,523,605
Transfers In From Other Funds	485,069	3,955,658	26,395,954	2,475,000	1,412,771	0	34,724,452
Use of Fund Balance	1,302,155	5,902,430	0	4,324,957	3,118,577	0	14,648,119
Total Revenue	**162,039,596**	**18,576,164**	**26,395,954**	**26,625,543**	**117,390,917**	**115,844,000**	**466,872,174**

Expenditure Trends: The following table provides a high-level overview of FY 2026 expenditures by Fund and Department. The top three largest expenses are Non-Departmental (32.5% of the total budget), Public Works Department (12.3% of the total budget) and the Police Department (10.6% of the total budget). Additional information on the expenditures managed by departments in FY 2026 can be found in the individual Department Overview pages in the Expenditure Outlook section of the Financial and Operating Plan.

Expenditures	General Fund	Special Revenue	Debt Service	Capital Projects	Proprietary	Fiduciary	Total
City Attorney	1,569,461	100,470	0	0	331,338	10,128	2,011,397
City Auditor	740,849	0	0	0	0	0	740,849
City Clerk	1,301,272	0	0	0	0	0	1,301,272

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Expenditures (continued)	General Fund	Special Revenue	Debt Service	Capital Projects	Proprietary	Fiduciary	Total
City Commission	601,195	0	0	0	0	0	601,195
City Manager	1,778,069	24,319	0	870,000	71,929	0	2,744,318
Communications & Marketing	1,080,527	0	0	0	0	0	1,080,527
Equity & Inclusion	1,103,703	0	0	0	0	0	1,103,703
Financial Services	3,021,649	0	0	0	164,839	370,347	3,556,835
Fire Rescue	29,518,613	35,000	0	8,000,000	593,500	0	38,147,113
Gainesville Community Reinvestment Area	0	6,729,527	0	0	60,000	0	6,789,527
Housing & Community Development	531,281	3,096,287	0	0	0	0	3,627,568
Human Resources	2,286,884	40,000	0	0	0	0	2,326,884
Management & Budget	1,044,806	0	0	0	0	0	1,044,806
Non-Departmental	30,013,481	445,069	26,395,954	1,052,936	164,239	93,696,286	151,767,965
Parks, Recreation and Cultural Affairs	12,366,846	226,456	0	72,551	190,000	0	12,855,852
Police	44,916,361	1,182,700	0	790,848	2,539,000	0	49,428,909
Procurement and Contracts Management	883,676	0	0	0	0	0	883,676
Public Works	15,992,402	6,564,990	0	4,560,000	30,122,520	0	57,239,911
Risk Management	185,200	0	0	0	42,747,215	29,654	42,962,069
Sustainable Development	3,293,808	0	0	0	4,507,060	0	7,800,868
Technology	8,404,948	0	0	353,080	0	0	8,758,028
Transportation	1,393,577	0	0	160,000	35,796,148	0	37,349,725
Wild Spaces Public Places	10,988	0	0	10,766,128	0	0	10,777,116
Total Department	**162,039,596**	**18,444,818**	**26,395,954**	**26,625,543**	**117,287,789**	**94,106,415**	**444,900,115**
Interfund Transfers	0	0	0	0	0	0	0
Addition to Fund Balance	0	131,346	0	0	103,128	21,737,585	21,972,059
Total Expenditures	**162,039,596**	**18,576,164**	**26,395,954**	**26,625,543**	**117,390,917**	**115,844,000**	**466,872,174**

Position Levels: The FY 2026 Adopted All Funds authorized position level is 1,465.75 FTEs, a decrease of 4.0 FTEs compared to the FY 2025 All Funds Amended Budget. The following factors drove position changes for FY 2026:

1. Gainesville Regional Utilities Indirect Cost Allocation Reduction: In July 2025, the Gainesville Regional Utilities informed the City that it would pay $1.3 million less for shared services. As a result, the City Manager recommended that those impacted departments reduce expenditures to account for the loss in revenue. As a result, 8.0 FTEs were eliminated across four departments: City Attorney (1.0 FTE), Office of Equity & Inclusion (2.0 FTE), Financial Services (3.0 FTEs), Human Resources (2.0 FTEs). In the City Auditor's Office, a vacant position (1.0 FTE) was frozen and unbudgeted. This reduced personnel expenditures by $885,841.

2. In efforts to address growing expenditure levels in the General Fund, vacant positions were frozen across six departments: Equity & Inclusion (2.0 FTEs), Financial Services (1.0 FTEs), Management & Budget (1.0 FTE), Parks, Recreation and Cultural Affairs (3.75 FTEs), Police (12.0 FTEs, including five Police Officer positions), and Public Works (6.0 FTEs). An additional position was eliminated in the Office of Equity & Inclusion (1.0 FTE). This reduced personnel expenditures by $2.2 million.
3. The Transportation Department reclassified Transit Operator positions to Paratransit Operator positions for RTS for 18.0 FTEs. There was no additional FTE or budget impact from this change.
4. The Transportation Department eliminated a vacant Vehicle Service Attendant (1.0 FTE) in the Fleet Management – Services and the funds were transferred to their operating budget to fund two interns.
5. The Transportation Department has added three new positions in the Regional Transit System Fund for the in-house ADA services (3.0 FTE). The cost of the three positions is $239,558.
6. In efforts to provide for flexibility if there are changes to the University of Florida service agreement in the coming months, the Transportation Department has frozen four vacant positions (4.0 FTEs). The savings of freezing the positions is $260,740.
7. The Public Works Department has added three new positions to be funded by the Tree Mitigation Fund for the Urban Forestry Program (3.0 FTEs). The cost of the three positions is $173,498.
8. The Gainesville Fire Rescue Department has restructured their Executive Command Team. This includes the reclassification of two Fire Chief Assistant positions (2.0 FTEs), a Fire Chief Deputy position (1.0 FTE), a Fire Training Captain position (1.0 FTE) and a new Account Clerk I position (1.0 FTE).

In total, 9.8 FTEs were eliminated in the General Fund ($870,911), and 1.20 FTEs in Other Funds ($77,654). An additional 26.75 FTEs were frozen in the General Fund ($2.3 million) and 4.0 FTEs were frozen in Other Funds ($260,740); a total cost reduction of $3.5 million in FY 2026. Once reclassified and new positions are factored in, the net impact of all position changes in FY 2026 is $3.0 million.

The following table provides the list of eliminated, reclassified, frozen and new positions by Department in FY 2026.

Department	FTE
City Attorney	1.0
Equity & Inclusion	3.0
Financial Services	3.0
Human Resources	2.0
Police	1.0
Transportation	1.0
Total Positions Eliminated	**11.0**

Department	FTE
Fire Rescue	4.0
Transportation	18.0
Total Positions Reclassifed	**22.0**

Department	FTE
Public Works	3.0
Transportation	3.0
Total Positions Added	**6.0**

Department	FTE
City Auditor	1.0
Equity & Inclusion	2.0
Financial Services	1.0
Management & Budget	1.0
Parks, Recreation and Cultural Affairs	3.75
Police	12.0
Public Works	6.0
Transportation	4.0
Total Positions Frozen/Unbudgeted	**30.75**

The following table provides the list of FY 2026 authorized positions for All Funds by Department.

Positions by Department	FY24 Actual	FY25 Adopted	FY25 Amended	FY26 Adopted	# 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%)

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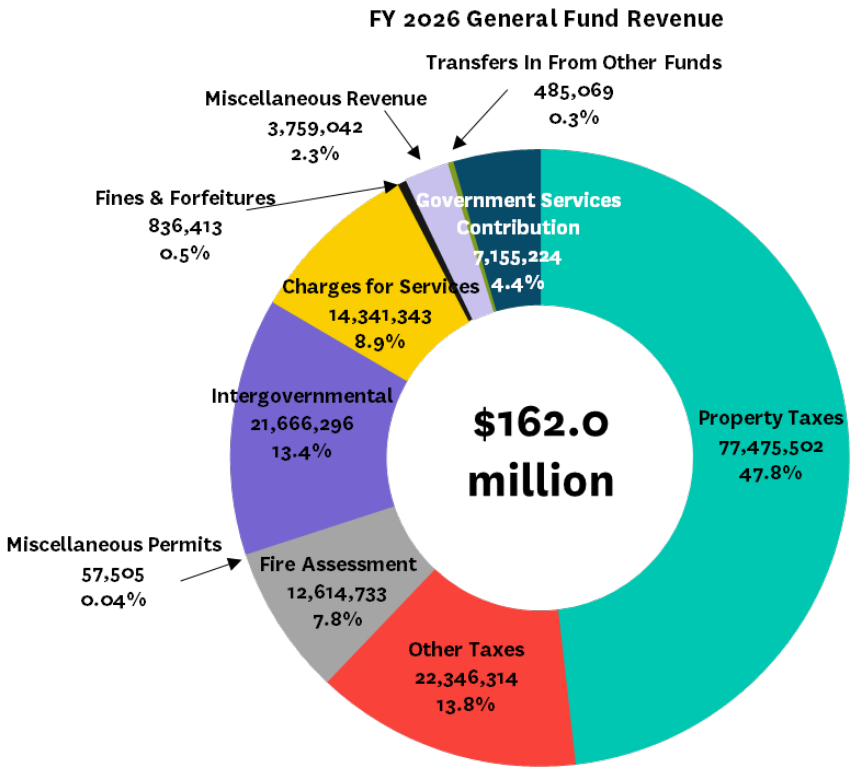
Positions by Department (continued)	FY24 Actual	FY25 Adopted	FY25 Amended	FY26 Adopted	# Change vs. FY25 Adopted	% Change vs. FY25 Adopted
Fire Rescue	211.00	213.50	213.50	214.50	1.00	0.5%
Gainesville Community Reinvestment Area	9.00	10.00	10.00	10.00	0.00	0.0%
Housing and Community Development	11.00	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	284.00	2.00	0.7%
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**	**1,465.75**	**4.00**	**0.3%**

General Fund Budget

The FY 2026 Adopted General Fund Budget is $162,039,596 including balances and transfers and is $6.7 million or 4.3% higher than the FY 2025 Adopted Budget of $155,368,126. **It is important to note that of the $6.7 million increase, $5.2 million (78.1%) is related to public safety expenditures.** In FY 2026, the top five revenue sources for the General Fund are: Property Tax (47.8%), Other Taxes (13.8%), Intergovernmental (13.4%), Charges for Services (8.9%), and the Miscellaneous Permits (7.8%).



Revenue Trends: As shown in the following table, the FY 2026 Adopted Budget reflects a significant adjustment in revenue for the General Fund, driven by the significant multi-year reduction in the Government Services Contribution. In FY 2024, the Government Services Contribution was formula driven, and resulted in a reduction of $19.0 million, or 55.4% from the FY 2023 Adopted Budget amount of $34.3 million. Since then, the Gainesville Regional Utilities Authority has not honored the formula-driven approach and has continuously adjusted the Government Services Contribution down. In FY

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2026, the Government Services Contribution is budgeted at $7.2 million, a reduction of $1.35 million or 15.9% compared to FY 2025. This is the lowest the Government Services Contribution has been in the history of the City. In the FY 2023 Adopted Budget, the Government Services Contribution was the second largest revenue source for the General Fund (22.2% of total revenues), and it is now the sixth largest revenue source (0.3% of total revenues). Property taxes continue to be the main revenue source for the General Fund (47.8%) and estimates for FY 2026 are based on a millage rate of 6.7297 mills, an increase of 0.3000 mills compared to the FY 2025 millage rate of 6.4297 mills.

Revenues	FY24 Actual	FY25 Budget	% of FY24 Budget	FY26 Adopted	% of FY26 Budget	$ Change vs. FY25	% Change vs. FY25
Property Taxes	62,780,983	68,055,505	43.8%	77,475,502	47.8%	9,419,997	13.8%
Other Taxes	21,943,288	22,215,071	14.3%	22,346,314	13.8%	131,243	0.6%
Fire Assessment	11,807,694	12,297,476	7.9%	12,614,733	7.8%	317,257	2.6%
Miscellaneous Permits	53,946	111,661	0.1%	57,505	0.04%	(54,156)	(48.5%)
Intergovernmental	20,432,080	22,238,108	14.3%	21,666,296	13.4%	(571,812)	(2.6%)
Charges for Services	17,067,379	16,129,097	10.4%	14,341,343	8.9%	(1,787,754)	(11.1%)
Fines & Forfeitures	1,096,844	836,889	0.5%	836,413	0.5%	(476)	(0.1%)
Miscellaneous Revenue	6,463,564	3,795,897	2.4%	3,759,042	2.3%	(36,855)	(1.0%)
Transfers In From Other Funds	12,015,030	1,183,198	0.8%	485,069	0.3%	(698,129)	(59.0%)
Government Services Contribution	15,305,225	8,505,224	5.5%	7,155,224	4.4%	(1,350,000)	(15.9%)
Fund Balance	0	0	0.0%	1,302,155	0.8%	1,302,155	N/A
Total General Fund Revenue	**168,966,032**	**155,368,126**		**162,039,596**		**6,671,470**	**4.3%**

The following table provides a high-level overview of changes in General Fund Revenues for FY 2026.

↑ **$9.4 MM**	Property Taxes	Property tax revenue is projected at $77.5 million or 13.8% higher than the FY 2025 Adopted Budget. This is driven by a 9.1% increase in property tax valuation over last tax year which generates an estimated $5,966,255 in additional property tax revenue. The millage rate increase of 0.3000 mills is estimated to generate an additional $3,453,742 in property tax revenue for a total increase of $9.4 million. Property tax revenue is the largest revenue source in the General Fund, representing 47.8% of revenue.
↑ **$1.3 MM**	Excess Fund Balance / Budget Stabilization Fund	The FY 2026 Adopted Budget uses $1.3 million of Excess Fund Balance reserves. The most recent fund balance analysis, based on the FY 2024 audit completed in March 2025, confirms that General Government meets and exceeds the maximum reserve requirement for the General Fund of three months of operating expenditures ($40.5 million).
↑ **$317 K**	Fire Assessment	The Fire Assessment revenue is projected at $12.6 million or 2.6% higher than the FY 2025 Adopted Budget. During FY 2023, the Fire Assessment methodology was updated to a historical demand methodology. During FY 2025, the fire assessment for residential and commercial properties was set to recoup 51.68% of eligible assessable non-EMS fire expenses. In FY 2026, this was increased to 53%.
↑ **$131.2 K**	Other Taxes	Revenue from other taxes, such as Utility Taxes and the Communications Service Tax, are projected at $22.3 million or 0.6% higher than the FY 2025 Adopted Budget. The growth is primarily driven by increases in the Utility Service Taxes for gas and water. Other Taxes are the second largest revenue source in the General Fund, representing 13.8% of revenue.
↓ **$476**	Fines & Forfeitures	Fines & Forfeitures revenue is projected at $836,413 or 0.1% lower than the FY 2025 Adopted Budget. This is driven primarily by a lower projection of revenue from Code enforcement prospections.

$36.8 K	Miscellaneous Revenue	Miscellaneous revenue is projected at $3.7 million or 1.0% lower than the FY 2025 Adopted Budget. This is primarily due to lower projections in Gas Tax Rebates in the upcoming fiscal year.
$54.1 K	Miscellaneous Permits	Miscellaneous Permits revenue is projected at $57,505 or 48.5% lower than the FY 2025 Adopted Budget. This is primarily due to lower projections in zoning fees.
$571.8 K	Intergovernmental	Intergovernmental revenue is projected at $21.7 million or 2.6% lower than the FY 2025 Adopted Budget. This is driven by the elimination of one-time funding from the American Rescue Plan Act ($1.2 million) budgeted for in FY 2025, an increase in Insurance Premium Tax revenue ($336.9K), an increase in State Revenue Sharing projections ($380.1K) and a reduction in Half-Cent Sales Tax Revenue ($162.0K). Intergovernmental Revenue is the third largest revenue source in the General Fund, representing 13.4% of revenue.
$698.1 K	Transfers In/Other Sources	Revenue from Transfers into the General Fund or other sources is projected at $485,069 or 59.0% lower than the FY 2025 Adopted Budget. This is driven by the elimination of the Local Option Gas Tax transfer ($304.7K) and elimination of the transfer in from the Gainesville Community Reinvestment Area Fund for the Downtown Detail ($298K).
$1.35 MM	Government Services Contribution	The Government Services Contribution remitted to General Government from GRU is budgeted at $7.2 million, a further reduction of $1.35 million or 15.9% compared to the FY 2025 Adopted Budget. This represents the third significant reduction in this revenue source after the $19.0 million (55.5%) reduction in the FY 2024 Adopted Budget and $6.4 million (44.4%) reduction in the FY 2025 Adopted Budget. The General Services Contribution (formerly the General Fund Transfer) was set to be calculated based on a formula using a proxy for property tax and an electric franchise fee, however, this formula driven approach was not honored by the Gainesville Regional Utilities Authority for the past three fiscal years. Prior to FY 2024, the Government Services Contribution was the second largest revenue source for the General Fund, representing 22.2% of revenues. It is now the sixth largest, representing 4.4% of overall General Fund revenue.
$1.8 MM	Charges for Services	Charges for Services revenue is projected at $14.3 million or 11.1% lower than the FY 2025 Adopted Budget. This decrease is driven primarily by lower Indirect Services reimbursement to the General Fund from the Gainesville Regional Utilities ($1.3 million) compared to the FY 2025 Adopted Budget.

Expenditure Trends: The FY 2026 Adopted Budget development began in January 2025. Departments were asked to maintain current service levels. The following table shows the FY 2026 Adopted General Fund Budget by Department.

Department	FY24 Actual	FY25 Adopted	FY25 Amended	FY26 Adopted	$ 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	1,778,069	136,621	8.3%
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	1,103,703	(344,047)	(23.8%)
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	29,518,613	1,760,821	6.3%

Department (continued)	FY24 Actual	FY25 Adopted	FY25 Amended	FY26 Adopted	$ Change vs. FY25 Adopted	% Change vs. FY25 Adopted
Housing and Community Development	431,120	490,215	521,222	531,281	41,066	8.4%
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	1,044,806	134,734	14.8%
Non-Departmental	38,873,299	29,309,964	33,676,387	30,013,481	703,517	2.4%
Parks, Recreation and Cultural Affairs	11,538,636	11,825,090	11,835,155	12,366,846	541,756	4.6%
Police	39,240,592	41,701,243	41,794,721	44,916,361	3,215,118	7.7%
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	15,992,402	73,509	0.5%
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	3,293,808	96,414	3.0%
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**	**162,039,596**	**6,671,470**	**4.3%**

Expenditure Trends: The following table provides a high-level overview of changes in General Fund Expenditures for FY 2026.

$3.2 MM	Police	The FY 2026 Adopted Budget for the Gainesville Police Department is $44.9 million, 7.7% higher than the FY 2025 Adopted Budget. This budget represents restored frozen Police Officer positions (15.0 FTEs) and increased expenditures for overtime. In addition, a Police Service Technician I (1.0 FTE) position is eliminated and 7.0 non-sworn FTEs are frozen and unbudgeted. An additional five Police Officer positions are frozen (5.0 FTEs) for a total 12.0 frozen FTEs in FY 2026.
$1.8 MM	Fire Rescue	The Gainesville Fire Rescue FY 2026 Adopted Budget is $29.5 million, 6.3% higher than the FY 2025 Adopted Budget due to increases in personnel costs and overtime expenditures. The Gainesville Fire Rescue Department has restructured their Executive Command Team. This includes the reclassification of two Fire Chief Assistant positions (2.0 FTEs), a Fire Chief Deputy position (1.0 FTE), a Fire Training Captain position (1.0 FTE) and a new Account Clerk I position (1.0 FTE). In FY 2026, the budget for the Fire Assessment study is transferred to Non-Departmental.
$703.5 K	Non-Departmental	The Non-Departmental FY 2026 Adopted Budget is $30.0 million, 2.4% higher than the FY 2025 Adopted Budget primarily due to transfers in of budget allocations from other departments including the Fire Assessment study (from Gainesville Fire Rescue), consolidation of outside agency funding from various departments, funding for the Holiday Parade, and additional funding for the Combined Communications Center ($382K). In FY 2026, funding for the Outside Agency grants ($56,979), Professional Arts Producing Institution (PAPI) grants ($85,521), and Special Events Grants in Aid (SEAS) ($50,344) are budgeted in this Department.
$541.8 K	Parks, Recreation & Cultural Affairs	The Department of Parks, Recreation & Cultural Affairs FY 2026 Adopted Budget is $12.4 million, 4.6% higher than the FY 2025 Adopted Budget due to increases for operational contracts, funding for the Hoggetowne Medieval Faire, funding for maintenance of parks and trails, and additional funding for Special Events. In FY 2026, 3.75 FTEs are frozen and unbudgeted.

↑ $319.0 K	Technology	The Technology Department FY 2026 Adopted Budget is $8.4 million, 3.9% higher than the FY 2025 Adopted Budget. This is primarily due to an increase in the Workday ERP maintenance costs and Dark Fiber connectivity costs. Staff continues to work through finalizing the establishment of an independent Technology Department.
↑ $138.4 K	Procurement and Contracts Management	The Procurement and Contracts Management Office FY 2026 Adopted Budget is $883,676, 18.6% higher than the FY 2025 Adopted Budget due to right sizing the operational budget for operating expenses and training needs.
↑ $136.6 K	City Manager	The City Manager's Office FY 2026 Adopted Budget is $1.8 million, 8.3% higher than the FY 2025 Adopted Budget due to re-allocations of salary cost allocations for staff that manage non-General Fund activities such as the American Rescue Plan Act, Wild Spaces Public Places and Streets, Stations and Strong Foundations programs.
↑ $134.7 K	Management & Budget	The Office of Management & Budget FY 2026 Adopted Budget is $1.0 million, 14.8% higher than the FY 2025 Adopted Budget due to adjustments to budgeted salary ranges for hard to fill positions and an increase in funds for training. In FY 2026, 1.0 FTE is frozen and unbudgeted.
↑ $96.4 K	Sustainable Development	The Department of Sustainable Development FY 2026 Adopted Budget is $3.3 million, 3.0% higher than the FY 2025 Adopted Budget due to increases in personnel and operating expenditures.
↑ $75.5 K	City Clerk	The Office of City Clerk FY 2026 Adopted Budget is $1.3 million, 6.2% higher than the FY 2025 Adopted Budget due to personnel adjustments made during FY 2025.
↑ $73.5 K	Public Works	The Public Works Department FY 2026 Adopted Budget is $16.0 million, 0.5% higher than the FY 2025 Adopted Budget due to contractual increases in operating expenditures. In FY 2026, 6.0 FTEs are frozen and unbudgeted.
↑ $47.6 K	Transportation	The Transportation Department FY 2026 Adopted Budget is $1.4 million, 3.5% higher than the FY 2025 Adopted Budget due to increase in personnel expenditures. In FY 2026, outside of the General Fund, a vacant Vehicle Service Attendant position (1.0 FTE) is eliminated in the Fleet Management – Services Fund and in the Regional Transit System Fund, 4.0 FTEs are freezes and unbudgets in response to reduced funding from the University of Florida service agreement.
↑ $41.1 K	Housing & Community Development	The Housing & Community Development Department FY 2026 Adopted Budget is $531.281, 8.4% higher than the FY 2025 Adopted Budget due to increase in personnel and operating expenditures. The General Fund is a small component of the overall Department of Housing & Community Development budget (14.6%) as the Department is primarily funded by grant funds such as the State Housing Initiative Partnership (SHIP), Community Development Block Grant (CDBG), and HOME grants which make up 85.4% of the total all funds budget.
↑ $36.5 K	Communications & Marketing	The Office of Communications & Marketing FY 2026 Adopted Budget is $1.1 million, 3.5% higher than the FY 2025 Adopted Budget due to increases in personnel expenditures.
↑ $31.2 K	Risk Management	The Department of Risk Management FY 2026 Adopted Budget is $185,200, 20.3% higher than the FY 2025 Adopted Budget due to the an increase in the contract to provide increased security coverage at City Hall. The General Fund is a small component of the overall Risk Management Department budget (0.4%) as the Department is primarily funded by Employee Health and Accident Benefits fund (78.0%), the General Insurance Fund (21.4%), and the Fleet Management – Replacements fund (0.1%).
↑ $22.1 K	City Commission	The City Commission FY 2026 Adopted Budget is $601,195, 3.8% higher than the FY 2025 Adopted budget due to increases in personnel expenditures.

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$0	Wild Spaces Public Places	The Wild Spaces Public Places Department FY 2026 Adopted Budget is $10,988, the same level as the FY 2025 Adopted Budget. The General Fund is a very small component of the overall Wild Spaces Public Places budget (0.1%) as the Department is primarily funded by Wild Spaces Public Places ½ Cent Sales Tax Funding, which makes up the reminder of the Department's budget.
$50.0 K	Financial Services	The Department of Financial Services FY 2026 Adopted Budget is $3.0 million, 1.6% lower than the FY 2025 Adopted Budget due to reductions in personnel expenses. In FY 2026, 3.0 FTEs are eliminated and 1.0 FTE continues to be frozen and unbudgeted.
$53.5 K	Human Resources	The Human Resources Department FY 2026 Adopted Budget is $2.3 million, 2.3% lower than the FY 2025 Adopted Budget due to the elimination of 2.0 FTEs.
$107.1 K	City Attorney	The Office of the City Attorney FY 2026 Adopted Budget is $1.6 million, 6.4% lower than the FY 2025 Adopted Budget due to a reduction in personnel expenditures. In FY 2026, 1.0 FTE is eliminated.
$147.8 K	City Auditor	The Office of the City Auditor FY 2026 Adopted Budget is $740,849, 16.6% lower than the FY 2025 Adopted Budget due to a reductions personnel expenditures. In FY 2026, 1.0 FTE is frozen and unbudgeted.
$344.0 K	Equity & Inclusion	The Office of the Equity & Inclusion FY 2026 Adopted Budget is $1.1 million, 23.8% lower than the FY 2025 Adopted Budget due to reductions in personnel expenditures. In FY 2026, 3.0 FTEs are eliminated and 2.0 FTEs are frozen and unbudgeted.

FY 2026 Program and Service Delivery Impacts

The City has navigated a signiciant change in revenue structure over the past three fiscal years, driven by the reduction in the Government Services Contribution of $31.1 million, or 81.3% since FY 2019. In response, City leaders began working to right-size their departments in FY 2024, including maximizing operational efficiencies, consolidating teams and divisions, and making targeted reductions in services and programming. In the face of these multi-year revenue losses, a new set of goals were established: to reset and sustain the momentum of the City, stay the course and remain on the move. Those goals have formed the foundation of a solid strategy to stabilize and establish a steady path forward. Along this path, decisions to balance the budget have been driven by triggers that represent both sides of the give-and-take equation. Specifically, those triggers have involved increasing revenues and reducing expenditures to arrive at a budget that can sufficiently provide the desired level of services to our residents and neighbors citywide.

Regional Transit System Changes:

- The Regional Transit System has experienced significant changes over the past year as a result of a complete redesign of transit services provided to the University of Florida (UF). As a result of a year of negotiations, UF increased the hourly rate for transit service paid to the City from $84 to $88.35 to more accurately reflect the cost of service. However, UF led service changes, which resulted in the combination and elimination of multiple routes, coupled with the University assuming on-campus transit operations using a fleet of vans, resulted in an overall reduction of funding from $13.7 million to $9.8 million in the service agreement. Despite these reductions, the City and UF continue to monitor and add service to respond to demands. UF recently provided another $215,000 to add peak service on Routes 5 and 8 and the City added another $522,841 to supplement that funding and to add additional service on Routes 15 and 43 for the Fall 2025 schedule.
- In response to the UF service agreement funding reductions, RTS identified operational savings through the assumption of paratransit service during FY 2026. This service is currently provided by MV Transportation through a contractual relationship with the City. Over the course of the past three years the service cost has risen from approximately $1.1 million in 2022 to a projected $3.2 million in 2025. By in-housing the paratransit service, RTS projects to save approximately $500,000 and will save approximately 10.0 filled transit positions that would have otherwise been laid off as a result of the funding reduction from UF. MV Transportation currently serves as the

Community Transportation Coordinator (CTC) for Alachua County through a contract with the State of Florida. In addition to the paratransit services provided to RTS, MV operates the Transportation Disadvantaged (TD) program for Alachua County.

Recapping and Looking Ahead

The City has made tremendous strides and a quick recap is in order. However, the excitement is in looking ahead to the coming fiscal year where departments will continue delivering core services and programs to neighbors. Staff will monitor budgets and make adjustments to expenditure levels as needed. With City Commission approval, a Budget Stabilization Fund will be established from remaining excess Fund Balance in the General Fund to plan for future revenue uncertainties above and beyond reliance on the policy-driven Fund Balance.

As the City rises to meet each new challenge, the work done year-to-year evolves and improves. In alignment with ongoing efforts to implement improved policies and practices, it is important to share initiatives recently completed or underway in the City of Gainesville.

- The Department of **Financial Services** completed the FY 2024 annual external audit with a **clean opinion**, receiving zero audit findings for the second year in a row. The same is expected for Fiscal Year 2025, of which the external audit currently underway, as the City now has effective financial leadership, a skilled support team and the training and guidance needed for transparent and accurate government accounting is fully in place.
- The City continues to build a full service **Technology Department**, under the leadership of the Technology Director. Ongoing efforts include, hiring additional staff, purchasing equipment, and continuing to negotiate a transitional Service Level Agreement with the Gainesville Regional Utilities.
- To continue focusing on organizational structure, **culture and morale**, the City Manager conducted one on-one meetings with staff across all departments to listen to concerns and implement suggestions. The City Manager also led the Workplace Stewardship Committee to engage a cross-section of community builders with a focus on improving organizational safety and security, health care and benefits, maintenance of facilities, citywide efficiency and better communication in all departments. During Fiscal Year 2025, the Workplace Stewardship Committee produced an Employee Rally at Depot Park and an Employee Awards Ceremony at the Senior Recreational Center.
- The City completed the **American Rescue Plan Act** (ARPA) Aid to Non-Profit Organizations program which provided $6.2 million to 34 nonprofit organizations that in turn provided services to Gainesville residents ranging from housing assistance, food security, homeless support services, workforce programs, and affordable housing construction. The remaining ARPA projects, primarily housing related, are on target to be completed by December 31, 2026.
- The City completed the **infrastructure** system at the **Eastside Health and Economic Development Initiative (EHEDI)** at Cornerstone. This transformed an overgrown, 21-acre municipal site west of Hawthorne Road into a gateway location with four construction-ready parcels. A new Regional Transit System (RTS) transfer station is expected to be built on the southwest parcel beginning in mid-2026. The new roadway network includes an extension of Southeast 6th Avenue to the east as well as the construction of Southeast 20th Street that runs alongside the UF Health Urgent Care Center – Eastside and to Southeast 8th Avenue. The City and Alachua County each contributed $2.25 million in ARPA funds toward the healthcare facility. The extensive infrastructure system beneath the roadway includes conduits for water, wastewater, stormwater, electrical and street lighting as well as utility connections and preliminary site work ready for new development. The infrastructure investment totaled $3.8 million.
- The City announced the launch of a new initiative to give neighbors free plans to build their own **accessory dwelling units (ADUs)**. The program is a collaboration between the Department of Sustainable Development and the Department of Housing & Community Development. It aims to enhance affordable housing options in Gainesville and offer flexible living solutions to families and individuals throughout the community. To showcase the potential of

these designs, the City is building two prototype ADUs—one attached and one detached—at a City-owned property to serve as examples for homeowners interested in adding an ADU to their own property. Additional ADUs will be built in the coming year on other City-owned properties. The City also has released the design plans to the public at no charge. Permit expeditors will help applicants access the free plans and complete the steps necessary to obtain a permit.

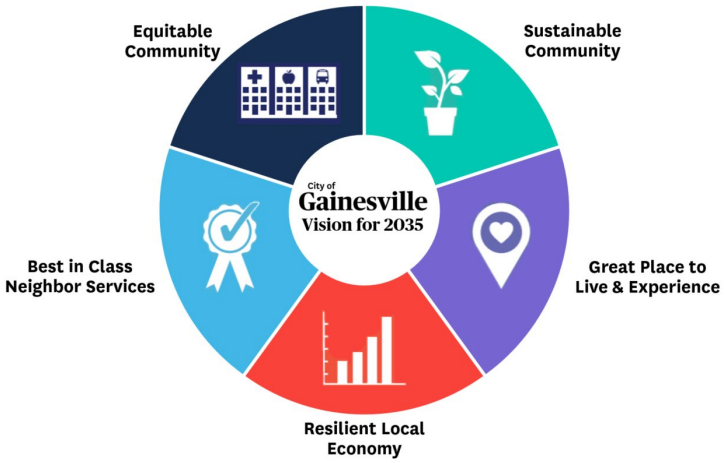
- To **review and improve organizational processes, procedures and workflow in the Procurement Division** of the Department of Financial Services, the Procurement Division has been placed under Management Watch and actions are being taken to add consistency, clarity and efficiency to the purchasing and contracts management process as experienced by all Departments.
- The **Downtown Ambassador Program** launched in December 2024; and fully staffed it has 14 ambassadors in two focused locations: the Downtown Gainesville Service Area and the West University Corridor Service Area. The Gainesville City Commission unanimously approved the program in August 2024, awarding a three-year, $3.1 million contract to the nation's leading ambassador service provider, Block by Block. The ambassadors were hired to perform hospitality, cleaning, safety and outreach services, with funding coming from the Gainesville Community Reinvestment Area's (GCRA) budget for Downtown Gainesville. This budget is jointly funded by the City of Gainesville and Alachua County. The Ambassador program has been successful in enhancing the experience of Downtown through hospitality and cleaning and has been able to connect many unhoused neighbors with services and housing.
- The City Commission approved the final design of **the Streatery** giving the go ahead to staff to transform the stretch of SW 1st Avenue between Main Street and the City's SW Parking Garage into a pedestrian only festival street designed to support downtown events and programming. The new street will feature a completely curb-less brick design with new lighting, trees and landscape planters, seating, string lights, and new power receptacles to support special events. Construction will begin in early 2026 and will last approximately 1 year.
- The City Commission approved development of a plan to **reconstruct the City Hall Plaza** in 2024 after it was discovered that the fountains were no longer functional and would require significant renovations. Staff has completed plans to remove the fountains, redesigning the flagpole to a more prominent feature, reconstruct the Dr. Martin Luther King, Jr. Memorial Garden, reconstruct the sunken garden on the northeast corner of the site and most significantly, add a stage on the City Hall steps overlooking the new plaza to support public events. Additional work will include new landscaping, ADA improvements, lighting, seating, and tree enhancements. Construction is expected to begin in November of 2025 and will last approximately a year.
- Funding for the **Alachua County Coalition for the Homeless and Hungry aka GRACE Marketplace** (which supports ongoing operations at the facility and supports the houseless community in the Downtown) is included in the FY 2026 budget ($2,050,000). The total contract also includes $350,000 of funding for homeless support services in the Downtown funded by the Gainesville Community Reinvestment Area. The City intends to transfer the GRACE Marketplace campus to the organization before the end of 2025 to support the ongoing development of the organization and the support services it provides to the residents of Gainesville.
- The City of Gainesville joined its community partners in celebrating the start of construction of **Jessie's Village**. Developed by the Hutchinson Foundation, the 22-unit rental apartment complex in southeast Gainesville represents a significant step toward expanding affordable housing options in the community. Gainesville City Commissioners have supported Jessie's Village with housing grant allocations that include $280,000 from the American Rescue Plan Act (ARPA); $97,000 from the HOME Investment Partnerships Program (HOME); $47,000 from the Community Development Block Grant (CDBG); and $87,700 from the ConnectFree Program to assist with the cost of utility connection. The City also celebrated the groundbreaking of the **Woodland Park Phase II** project, a 144 unit affordable housing development that received $4,285,000 from the City's ARPA funds. The project is being developed by the Gainesville Housing Authority and is expected to be completed in late 2026.
- The City of Gainesville and **Bright Community Trust** (BCT) have begun the second phase of their collaboration by breaking ground on two affordable homes off Hawthorne Road. As Gainesville's community land trust partner, BCT

has received ten City-donated lots and completed building the first house in August 2024. Under the community land trust model, BCT builds and sells the homes while maintaining ownership of the land, lowering the purchase price of the house for qualified buyers. Each sale is tied to a 99-year renewable contract that allows residents to build equity and keeps each home affordable in perpetuity. To date, BCT has completed four homes and are beginning construction on the remaining six units.

- Throughout Fiscal Year 2025, City of Gainesville leaders have advanced a strategic discussion around an **economic development framework** to help guide policies that will shape the community's economic future for years to come. The framework is a planning document designed to lay out priorities in a cohesive, forward-looking way. It outlines ideas for encouraging private development, increasing opportunity in underserved neighborhoods and improving the systems that support business growth and job creation citywide. In the coming year, the City will be evaluating zoning in key areas in Southwest Gainesville and re-envisioning the properties along South Main Street to spur redevelopment and continued investment. The City also received a significant grant award from the International City/County Management Association (ICMA) which will provide funding for two years for an Economic Development Director to lead economic development initiatives for the City.
- City of Gainesville leaders are pursuing a creative approach to jumpstart development on **Lot 10**, a long-stalled downtown parcel that may now become the site of a seven-story mixed-use building with at least 70 units designated as affordable for households earning up to 120% of the area median income (AMI). As part of a creative lease-back arrangement with AMJ Group, the City plans to reclaim ownership of Lot 10 and lease it back under a 30-year term, enabling the project to qualify for new state tax exemptions on affordable housing.
- The Architectural and Engineering Study for the **8th Avenue and Waldo Road Sports and Multipurpose Complex** concluded and the City is pursuing a partnership with the School Board of Alachua County to renovate the Citizens Field portion of the project. In addition to modernizing the stadium, the proposal would repurpose the 36-acre site into a new sports facility, expanding the Martin Luther King, Jr. Center and surrounding property. Funding is yet to be determined for this project.
- The City continues its leadership role with Alachua County and Santa Fe College in the **Community Gun Violence Prevention Alliance**. The Alliance is making progress in the effort to turn the tide on gun crime and neighborhood violence in Gainesville, Alachua County and the surrounding municipalities. Participants are focused on three broad objectives: to cooperate and strengthen efforts to address gun violence; to improve outcomes for survivors and those at risk; and to spearhead a collaborative group of community stakeholders. This program leverages American Rescue Plan Act and Alachua County Children's Trust funding.
- The Gainesville City Commission identified the **growth and success of downtown** as a top priority in a March 2024 update to the City of Gainesville's strategic plan. Continuing initiatives to support that policy direction include the Downtown Advisory Board, the Downtown Ambassador Program, the Business Improvement Grant Program, the Community Partnership Grant Program and the Downtown Events Grant Program.
- In November 2024, the City of Gainesville was awarded $800,000 in grant funding through the **Safe Streets and Roads for All** (SS4A) program by the U.S. Department of Transportation. The award will be used by the City to assess stretches of roadways, within city limits, where lighting conditions may contribute to crashes among roadway users, especially at high-risk locations for bicyclists and pedestrians. City transportation staff also will evaluate streets where travel speeds pose higher risks to pedestrians, bicyclists and motorists.
- To address much needed infrastructure and facility upgrades, the City is continuing to administer a number of **facility improvements** funded by the infrastructure surtax program branded as "Streets, Stations and Strong Foundations." Projects in the design phase or expected to soon be underway include the SW Public Safety Center, the Gainesville Fire Rescue Administration Building and the Gainesville Police Department Property and Evidence Building. Additionally, funding to purchase and add properties for development to the City's affordable housing stock is also included in this program. One-time funding from excess fund balance in the General Fund has also been used to address capital improvements in City-owned buildings and infrastructure.

Strategic Direction

The City of Gainesville is committed to delivering high-quality and responsive services to all of our neighbors. To do the important work of building community, we have focused our actions based upon the Strategic Plan adopted by the City Commission. The Strategic Plan brings commonality and focus to our work with a unified vision, mission and a shared set of values. The Strategic Plan identifies **five specific goals** that drive the City's work. These goals are shown on the graphic to the right.



Additionally, each of these goals has a series of prioritized action items which serve as the Annual Action Plan. This Annual Action Plan serves as the foundation for all of our budgetary and policy considerations. As we develop the budget, each department is asked to review their operations, initiatives, programs, services and align their work to each goal. These strategic alignments are shown in each Department's Overview in the Expenditure Outlook section of the FY 2026 Financial and Operating Plan.

The following table provides a summary of the action plan items by goal.

A Great Place to Live & Experience	• Increase affordable housing opportunities [ownership and rental] for all neighbors • Develop a vibrant, alive downtown with expanded residential, entertainment and commercial opportunities • Revitalize eastside neighborhoods with expanded and upgraded housing, well-maintained city infrastructure and more businesses serving daily needs • Have healthcare and mental health services available in all neighborhoods, focusing on the eastside • Provide an affordable or free transit service with fixed routes and on-demand services accessible for all • Eliminate chronic homelessness and reduce transitional homelessness by 50 percent (point of time 2019) • Broaden availability of diverse cultural and recreational experiences for all
"Best in Class" Neighbor Services	• Develop an organizational culture that emphasizes professionalism, service, teamwork, performance accountability and trust • Have one city government - all Charter Officers and departments collaborating and working together without silos • Maintain and enhance proactive city communications policies, strategies and tools to inform the community and our neighbors • Maintain, hire, train and retain professional Community Builders dedicated to serving the • Gainesville community • Maintain a high level of neighbor satisfaction with city services and services responses • Maintain and upgrade city facilities and buildings to better serve our neighbors • Develop effective tools/methodologies for benchmarking city services and processes
Equitable Community	• Create the neighborhoods that are food secure with access to quality foods • Have a city workforce that is racially and culturally diverse at all levels that reflects community demographics • Have equitable access for all neighbors to healthcare, mental health services and other neighborhood services • Increase access to diverse cultural and recreational programs for all neighbors • Be a welcoming and inclusive community for all, including the expansion of multi-lingual capacity • Implement city equity tool • Enhance the access to city services, information, programs, facilities and activities for all neighbors

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More Sustainable Community

- Increase the city's use of renewable resources with the goal of net zero
- Pursue zero waste goal
- Reduce the carbon footprint of city facilities to achieve climate change goal without impacting equity
- Increase the acreage of natural/conservation lands/parkland for public uses
- Increase use of electric vehicles in the city fleet based upon data and return on investment
- Increase literacy on community sustainability and climate change

Resilient Local Economy

- Reduce the poverty level in Gainesville community in comparison with major university
- Communities
- Develop a successful Minority/Women-Owned Business Enterprise (MWBE) program that is producing results (Disparity Study)
- Increase business development and growth on in east Gainesville
- Increase the number of successful and sustainable, small and locally owned businesses
- Expand and upgrade city infrastructure to support business development and economic investment

FY 2026 Strategic Plan Refresh

The City Commission adopted the first Strategic Plan on August 6, 2020 and has updated the plan annually since then. On March 27, 2025 (Agenda #2025-229), the City Commission adopted the following plan for FY 2026.

Focusing direction within the Strategic Plan helps us reach our long term vision for the City where Gainesville balances an equitable community for all and a sustainable community for the future. In this vision, Gainesville is a world-class, life-long learning community, is a great place for neighbors to live and thrive, provides meaningful experiences for everyone, and has a vibrant downtown, a strong, resilient economy and mobility for all neighbors.

Through the annual strategic planning process, we enhance accountability while creating an organizational infrastructure that ensures that data informs our decision-making and that our priorities are driving the resource allocations necessary to provide high quality services to our neighbors.

The Annual Action Plan also establishes the benchmarks and performance indicators that allow us to measure our progress in achieving vital outcomes. In measuring progress, celebrating successes, learning from failure and identifying the barriers

to implementation, we can operationalize continual organizational improvement. One such way in which we do this is through PERFORMGNV.

PERFORMGNV: PERFORMGNV is the City's framework for understanding what our neighbors need, establishing a set of priorities to build the kind of community our neighbors desire and deserve, and ensuring resources are allocated properly. Throughout FY 2026, staff will work to re-launch PERFORMGNV including a review and development of performance metrics and reporting on progress to meet goals.

FY 2025 Accomplishments

In the face of significant challenge and change, beginning in Fiscal Year 2024, the City reset its path and continued to constructively move forward. Community builders have answered the call and produced impressive results that keep the City competitive and responsive to our neighbors and to our City Commission. The following highlights are areas of high impact and advancement for the City during the past fiscal year.

Goal: A Great Place to Live and Experience

2024 A Very GNV Holiday Parade: Retired basketball star, media personality and businessman Shaquille O'Neal served as the grand marshal of the City of Gainesville's 2024 A Very GNV Holiday Parade. Championed by Gainesville City Commissioner At-Large Cynthia Moore Chestnut, the event is largely funded by local sponsors. Participation is free. The 2024 parade boasted 120 entries and an estimated 5,000 spectators and participants.

Safe Streets and Roads for All: In November 2024, the U.S. Department of Transportation announced the City of Gainesville would receive $800,000 in grant funding through the Safe Streets and Roads for All (SS4A) program. The award will be used to assess stretches of roadways, within city limits, where lighting conditions may contribute to crashes, especially at high-risk locations for bicyclists and pedestrians. City transportation staff also will evaluate streets where travel speeds pose higher risks to pedestrians, bicyclists and motorists.

Duval Nature Park Improvements: In June 2025, the City reopened Duval Nature Park in East Gainesville following a series of park improvements. Upgrades to the municipal park include an ADA walking trail around the existing stormwater pond; a new playground; a new pedestrian entrance; a new grill and water fountain near the park pavilion; new signage; stormwater improvements; a small asphalt parking area; and native landscaping.

2025 NCAA Men's Basketball Championship Public Safety Efforts: The City of Gainesville ensured public safety for fans rallying behind the University of Florida Gators as they triumphed in the 2025 NCAA Men's Basketball National Championship series. The Gainesville Police Department (GPD) placed a heavy emphasis on DUI detection throughout the celebrations. Patrols focused on deterring incidents of impaired driving to reduce the risk of alcohol-related accidents. Gainesville Fire Rescue (GFR) and GPD worked with the University of Florida Police Department and other partner agencies to put out a unified safety message and protect the community.

Free ADU Plans: The City of Gainesville announced in April 2025 the launch of a new initiative to give neighbors free plans to build their own accessory dwelling units (ADUs). Under the direction of Gainesville City Manager Cynthia W. Curry, this program is a collaboration between the Department of Sustainable Development and the Department of Housing & Community Development. It aims to enhance affordable housing options in Gainesville and offer flexible living solutions to

families and individuals throughout the community. To showcase the potential of these designs, the city is building two prototype ADUs—one attached and one detached—at a city-owned property.

Goal: "Best in Class" Neighbor Services

Fiscal Year 2024 ACFR: For the second year in a row, the City of Gainesville received a clean financial audit from external auditor Purvis, Gray & Company. The city's Department of Financial Services completed the Fiscal Year 2024 Annual Comprehensive Financial Report (ACFR) on schedule with no findings, indicating a high level of accuracy, transparency and accountability. The City also earned the Certificate of Achievement for Excellence in Financial Reporting from the Government Finance Officers Association (GFOA) for the Fiscal Year 2024 ACFR.

Distinguished Budget Presentation Award: In February 2025, the City of Gainesville earned the GFOA Distinguished Budget Presentation Award for the 37th time, making it second in the state for the number of awards received. The Distinguished Budget Presentation Award is a significant achievement, signifying the city's commitment to high-quality, transparent and understandable budgeting practices.

Community F.I.R.S.T. Relaunch: Building on its initial success in 2022, the City of Gainesville has rolled out the next phase of the Community F.I.R.S.T. initiative — Facilitative, Innovative, Responsive, Supportive, Timely — for seven neighborhoods. The effort brings City Hall directly to residents through regular outreach, responsive problem-solving and targeted services. Community F.I.R.S.T. uses tools like the myGNV app and in-person meetings to identify and resolve neighborhood concerns — focusing on everything from traffic issues and street lighting to waste pickup and pedestrian safety. The program is also providing pop-up service fairs — bringing resources like financial assistance, housing support, transit passes and public safety information directly into neighborhoods. These events are designed to meet residents where they are and make services more accessible and transparent.

Goal: Equitable Community

RTS Bus Stop Improvements: The City of Gainesville's Regional Transit System (RTS) improved 100 city bus stops to make public transportation more comfortable and convenient for all neighbors. This extended project, budgeted at $1,990,569, was funded through grants from the Federal Transit Administration (FTA) and Florida Department of Transportation (FDOT). The bus stops in various locations across the city received sidewalks with ADA compliant curb ramps; increased pad space for passengers in wheelchairs; updated shelters with adequate seating, side and roof panels; and improved lighting.

Spanish Language Hurricane Brochure: For the first time, the City of Gainesville published a new hurricane preparedness brochure, Prepare and Weather the Storm, in both English and Spanish. The material is designed to help neighbors make emergency plans for hurricane season. It also lists key emergency contact information and resources and is available online or in print.

Securing the Bag: In July 2025 the City of Gainesville hosted a family financial empowerment summit to help neighbors prepare for "gray sky" events like hurricanes while strengthening the financial skills needed to grow and protect wealh on those "blue sky" days when life is stable but good planning remains essential. Called "Securing the Bag," the free conference was organized by the Gainesville Fire Rescue (GFR) Community Health Division and Office of Government Affairs and Community Relations. The event was made possible by the Cities for Financial Empowerment Fund (CFE Fund), a national nonprofit organization that selected the City of Gainesville for an Emergency Financial Empowerment (EFE) initiative that helps residents affected by natural disasters learn to better identify and access relief resources.

Mobility on Demand: Neighbors in East Gainesville can call the city's Regional Transit System (RTS) "Mobility on Demand" (MOD) service for free transportation to clinic visits, health screenings and other essential community resources. The shuttles go door-to-door for passengers who can't walk to an RTS bus stop or need additional support to reach their destinations reliably and affordably. The Mobility on Demand service has vehicles that run on weekdays from 5:45 a.m. to 8:30 a.m. and 3:45 p.m. to 7:15 p.m. to any destination within the East Gainesville MOD zone. The service is a refresh of the First Mile/Last Mile program, with the goal of supporting the transit needs of young families, neighbors with limited incomes and anyone lacking reliable transportation for daily activities, including attending medical appointments.

Goal: More Sustainable Community

Compost Celebration Day: The City of Gainesville and Beaten Path held a free Compost Celebration Day on November 9, 2024. This community event educated neighbors about the role of composting in reducing food waste and combating climate change. Experts offered practical composting tips, shared interactive displays and connected neighbors with local organizations that promote sustainability.

Earth Day: The City of Gainesville celebrated Earth Day with a series of sustainable events and activities including an Earth Day Art Contest; the Earth Day Recognition Awards to honor neighbors, local businesses and city staff who are working to make Gainesville a better place; and an Earth Day proclamation and tree giveaway.

LEED Gold Classification: In June 2025, the City of Gainesville was awarded LEED Gold Certification through the LEED for Cities program. This recognition reflects collaboration across departments and with community partners to support the city's commitment to smart planning, resource management and environmental responsibility. LEED (Leadership in Energy and Environmental Design) helps local governments set goals, collect data and validate performance against sustainability and quality of life metrics using the LEED for Cities rating system.

Goal: Resilient Local Economy

Economic Framework: The Office of the City Manager drafted for the Gainesville City Commission a proposed economic development framework for long-term growth and opportunity. The comprehensive presentation, rooted in the Commission's adoption of a Fiscal Year 2025 Strategic Plan that established economic development as a primary focus, centers on three top priorities: Downtown Revitalization, East Gainesville Transformational Development, and Economic Development through Business Expansion and Job Growth.

Downtown Initiatives: In Fiscal Year 2025, the City of Gainesville focused on creating a more robust and enhanced downtown core. These efforts included updates to the Downtown Events Grant Program to attract events to the downtown area and it provided continued support for the Business Improvement Grant (BIG) Program to encourage private investment in making significant improvements to buildings within the boundaries of the Gainesville Community Reinvestment Area (GCRA).

Downtown Parking Changes: Beginning in September 2024, downtown parking changes went into effect with fresh signs and solar-powered pay stations. The new parking rates approved by the Gainesville City Commission were designed to support downtown businesses by stimulating turnover of high-demand spaces while diverting long-term visitors to less central areas.

Downtown Ambassador Program: In December 2024, the City of Gainesville introduced the Downtown Ambassador Program to advance downtown as a destination for visitors and locals by providing hospitality, safety and outreach services in two focused locations: the Downtown Gainesville Service Area and the West University Corridor Service Area. Dressed in lime-green shirts, the ambassadors are easily identifiable to area guests, residents and students as they offer safety escorts or provide directions or information about nearby locales and events. The Gainesville City Commission unanimously approved a 3-year, $3.1 million contract with Block by Block, the leading provider of ambassador services. The program is funded by the Gainesville Community Reinvestment Area (GCRA) and tax increment financing from the College Park-University Heights Redevelopment Trust Fund.

Gainesville at a Glance

The City of Gainesville provides a full range of municipal services including Police and Fire protection, Comprehensive Land Use, Planning and Zoning Services, Code Enforcement and Neighborhood Improvement, Streets/Drainage Construction and Maintenance, Traffic Engineering Services, Refuse and Recycling Services, Recreation and Parks, Cultural and Nature services. Additionally, the City owns a mass transit system and golf course. The City also has a regional airport and full-service utility which are managed by separate governing bodies.

Gainesville is the county seat and largest city in Alachua County, Florida. It serves as the cultural, educational and commercial center for the north central Florida region. Gainesville is located on the I-75 corridor, halfway between Atlanta and Miami. It is roughly a two-hour drive to popular cities (Orlando, Jacksonville, Tallahassee, Tampa, Saint Augustine), theme parks (Disney World, Universal Studios, Busch Gardens) and beaches (Atlantic Ocean, Gulf of Mexico).

Gainesville is home to the University of Florida, Florida's largest and oldest university. The University of Florida is currently ranked seventh for Top Public Schools and 30th for National Universities by U.S. News & World Report[1]. The University has approximately 61,890 students and is known for both its academics and athletics.

Gainesville is also home to Santa Fe College. Established in 1965, Santa Fe College offers associate and bachelor degrees to its 18,271 students.

The City of Gainesville is known for its preservation of historic buildings, numerous nature trails and recreational parks, and support of arts and culture.

Famous Residents have included: Bo Diddley, Tom Petty, Don Felder, Bernie Leadon, River Phoenix, Malcolm Gets, Harry Crews, Marty Liquori, Gabriel Schwartzman, Peter Taylor, Mary McCauley, Joe Haldeman, Bob Vila, Maya Rudolph, and Tim Tebow.

Notable firsts include Gainesville becoming the nation's first Butterfly City and the University of Florida's invention of Gatorade.

Quick Facts	
Area	65.27 square miles
Climate	80°F average high temperature 58°F average low temperature 48.3 inches rain per year
Indigenous Group	Timucuan
Establishment of Town	1854
Date of Incorporation	1869
Adoption of Present Charter	1927
Form of Government	Commission - Manager
Terms of Office	
Mayor	4 years (2 term limit)
Commissioners	4 years (2 term limit)
Fiscal Year Begins	October 1
Retail Sales Tax	7.5%
Millage Rate	6.7297
Population (2022 Projection)	150,120
Unemployment Rate	4.60%
Poverty Rate	26.60%
Median Home Value	$275,500
Median Household Income	$47,099

City Government Overview

The City of Gainesville was incorporated in 1869. Gainesville operates on a "Commission/City Manager" form of government. The City Commission consists of seven members: a Mayor, four Commissioners (elected from single member districts) and two Commissioners (elected at-large). Gainesville's City Commission performs duties such as enacting ordinances, holding public hearings, approving contracts, establishing the City's millage rate, budget and tax assessments, passing local laws, determining local policies and selecting board/committee appointments.

Gainesville residents elect the Mayor and Commission. Elections are non-partisan and are held every other even-numbered year. Commissioners are elected to serve four-year terms with a limit of two consecutive terms. The Mayor is also elected to

[1] College Rankings (2025). U.S. News & World Report. Retrieved from < https://www.usnews.com/education/best-colleges/articles/slideshows/us-news-best-national-universities.>

a four-year term, with a limit of two consecutive terms, but is counted separately, allowing a Commissioner to serve additional terms by alternating between positions. Commission terms are staggered so that not all Commissioners are up for re-election at the same time.

The Mayor serves as the ceremonial head of the City, presides over City Commission meetings, votes on motions, executes contracts, and represents the City in all agreements with other governmental entities. The Mayor does not have veto power or a decision-making role with day-to-day administration of city government. A Mayor-Commissioner Pro Tempore is selected by the City Commission to serve as the presiding officer in the absence of the Mayor.

The City Commission appoints charter officers to run city operations. The Charter Officers are: City Manager, City Attorney, City Auditor, City Clerk, and the Director of Equal Opportunity.

The City Manager is directly responsible to the Commission for the management and daily operations of General Government. The City Manager provides executive level leadership, vision and guidance to the organization, provides recommendations to the City Commission, and implements policy directives in an efficient and effective manner. In addition, the City Manager is responsible for the daily operations of the City, preparing and administering the budget, planning the development of the City, supervising City staff, interacting with neighbors and other units of government, and is otherwise responsible for the health, safety, and welfare of the residents of and visitors to the City of Gainesville. All department heads (except charter officers and their departments) report to the City Manager.

The other Charter Officers serve at the will of the Commission, and they are to advise both the City Commission and the staff they oversee on matters within their area of expertise.

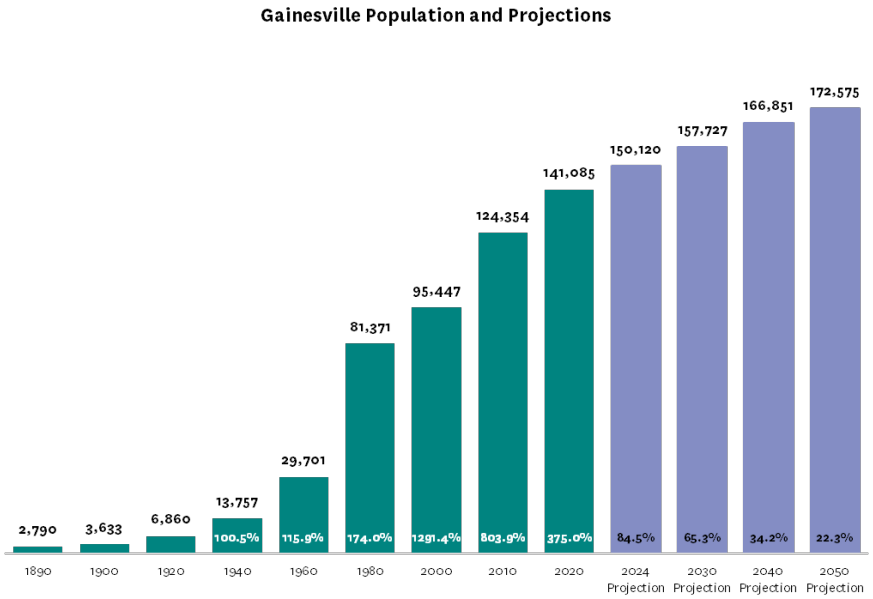
Demographics

Population[2]: The first United States Census in Gainesville, FL was in 1890 and reported a population of 2,790.

By 1940, the City had over 10,000 residents. This number had nearly tripled by the 1950 census.

Following the end of World War II, the population grew significantly between 1950 and 1970, as a result of the housing boom spurred by the G.I. Bill, more than doubling the City's population from 29,000 residents to 64,000.

By 2000, the population had nearly reached 100,000.



The City's population is projected to grow from 150,120 neighbors in 2024[3] to 172,575 neighbors by 2050, a projected increase of 22,455 or 15.0% new neighbors.

[2] U.S. Census Bureau (2023). Gainesville Quick Facts. Retrieved from <https://www.census.gov/quickfacts/fact/table/gainesvillecityflorida#>
[3] University of Florida Bureau of Economic and Business Research. Retrieved from <https://bebr.ufl.edu/florida-estimates-of-population-2024/>

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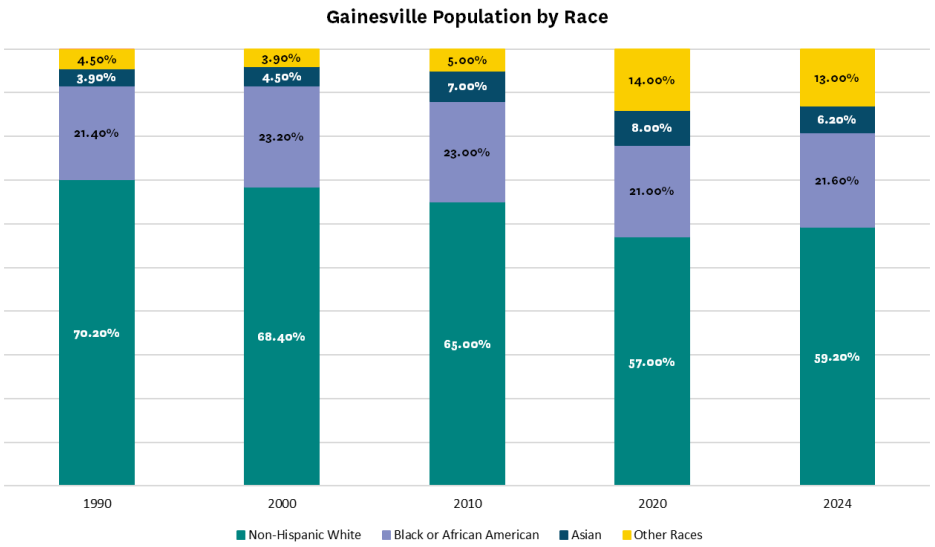
Race: While the population of Gainesville has been growing, the racial makeup of the City's population has also been shifting.

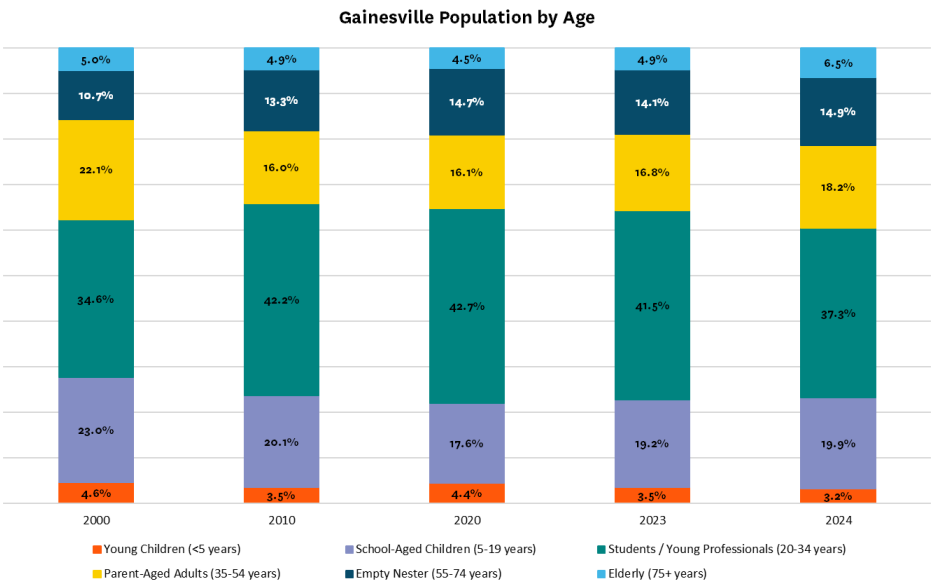


Non-Hispanic White neighbors alone has dropped from 70.20% of the population in 1990 to 59.20% in the most recent American Community Survey data for 2024.[4] Black or African American neighbors increased slightly (0.2%) between 1990 to 2024.

Other races include American Indian and Alaskan, Hawaiian & Other Pacific Islander, two or more races and some other race. Between 2000 and 2024, neighbors identifying as two or more Races increased by 9.10%.

Neighbors identifying as Hispanic or Latino has also grown steadily: 4.4% in 1990, 6.4% in 2000, 10.0% in 2010, and 13.8% in 2020. The most recent data indicates a decrease to 13.4% in 2024.

Age: Gainesville remains a young town with a large university student population. While the population of Gainesville has increased over the years, the age breakdown has remained relatively consistent between the 2010 and 2020 census.[5]



Consistent with national trends, the portion of the population representing "Empty nesters" (55-74 years) is expected to continue to increase slightly as the baby boomer generation transitions from the workplace into retirement.[6]

The Age Distribution for the U.S. Population graph depicts the proportional increase in the 55+ and older portions of the population based on the 2020 census information with more current projections through 2024.

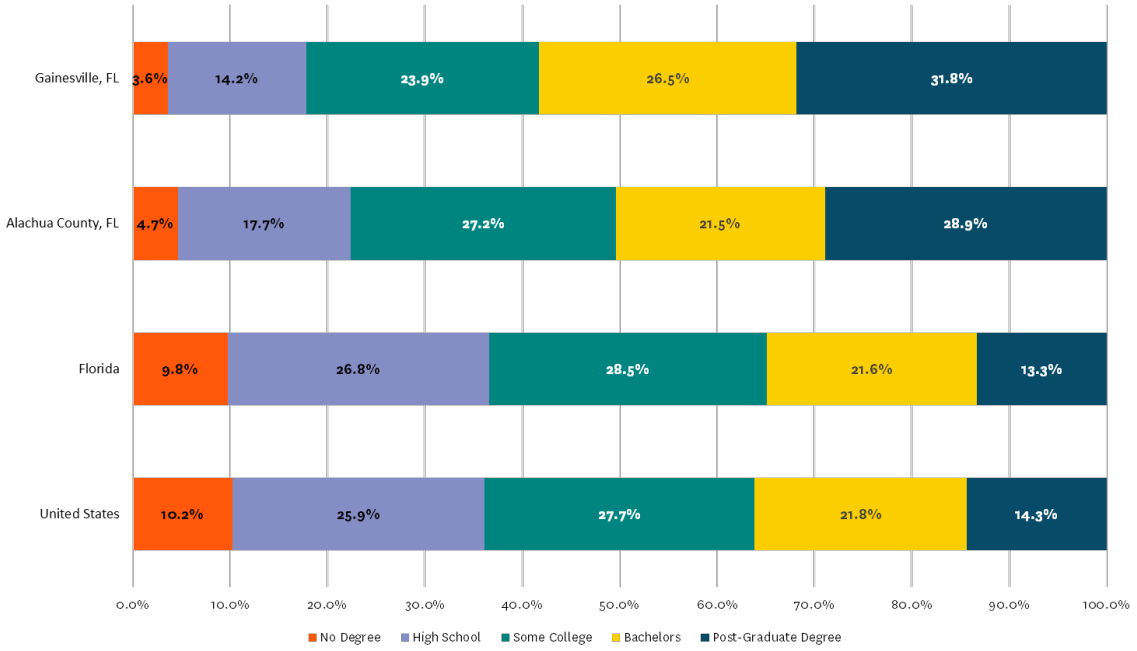
[4] U.S. Census Bureau (2023). *American Community Survey 1-year estimates.* Retrieved from Census Reporter Profile page for Gainesville, FL <http://censusreporter.org/profiles/16000US1225175-gainesville-fl/>

[5] U.S. Census Bureau (2023). *Sex by Age American Community Survey 1-year estimates.* Retrieved from <https://censusreporter.org>

[6] By 2030, All Baby Boomers Will Be Age 65 or Older (census.gov)

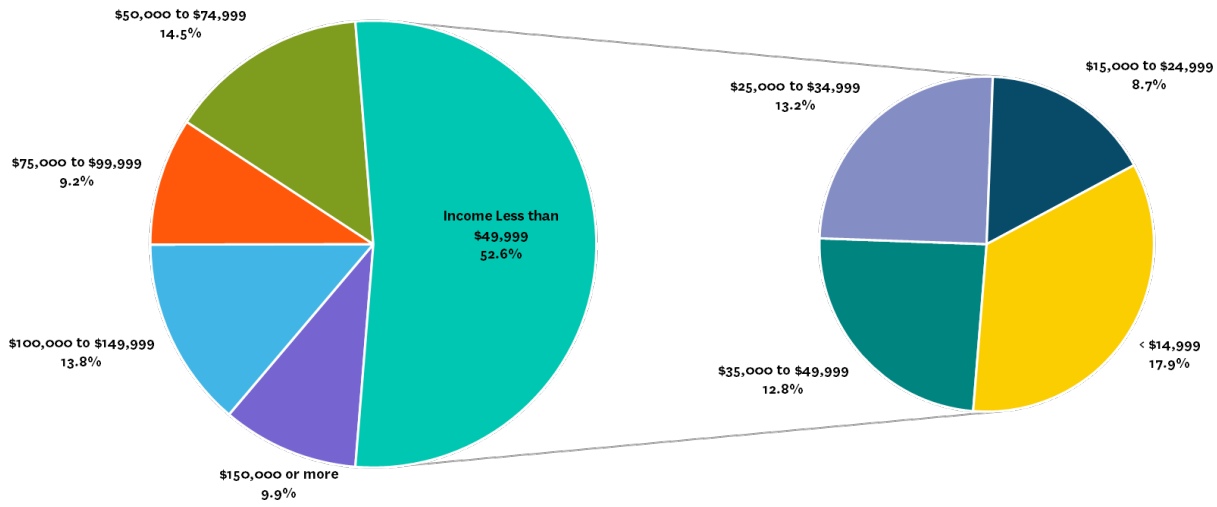
Educational Attainment[7]: The following graph provides a comparison of educational attainment levels at the national, state and local level. In Gainesville 96.4% of the population over the age of 25 has a high school diploma or higher. Gainesville's overall population is on par with the educational attainment level of Alachua County and has a larger population over the age of 25 with some college, bachelor's and post-graduate degrees than the state and national levels.

Educational Attainment Levels: National, State and Local Comparison



Household Income[8]: According to the U.S. Census Bureau, the median household income for Gainesville, FL (in 2023 inflation adjusted dollars) is $47,099. As shown in the chart below, 52.6% of households have household incomes of $49,999 or less and 26.7% of households have household incomes of less than $24,999.

Income per Household



[7] U.S. Census Bureau (2023). *Sex by Educational Attainment for the Population 25 Years and Over American Community Survey 1-year estimates.* Retrieved from <https://censusreporter.org>

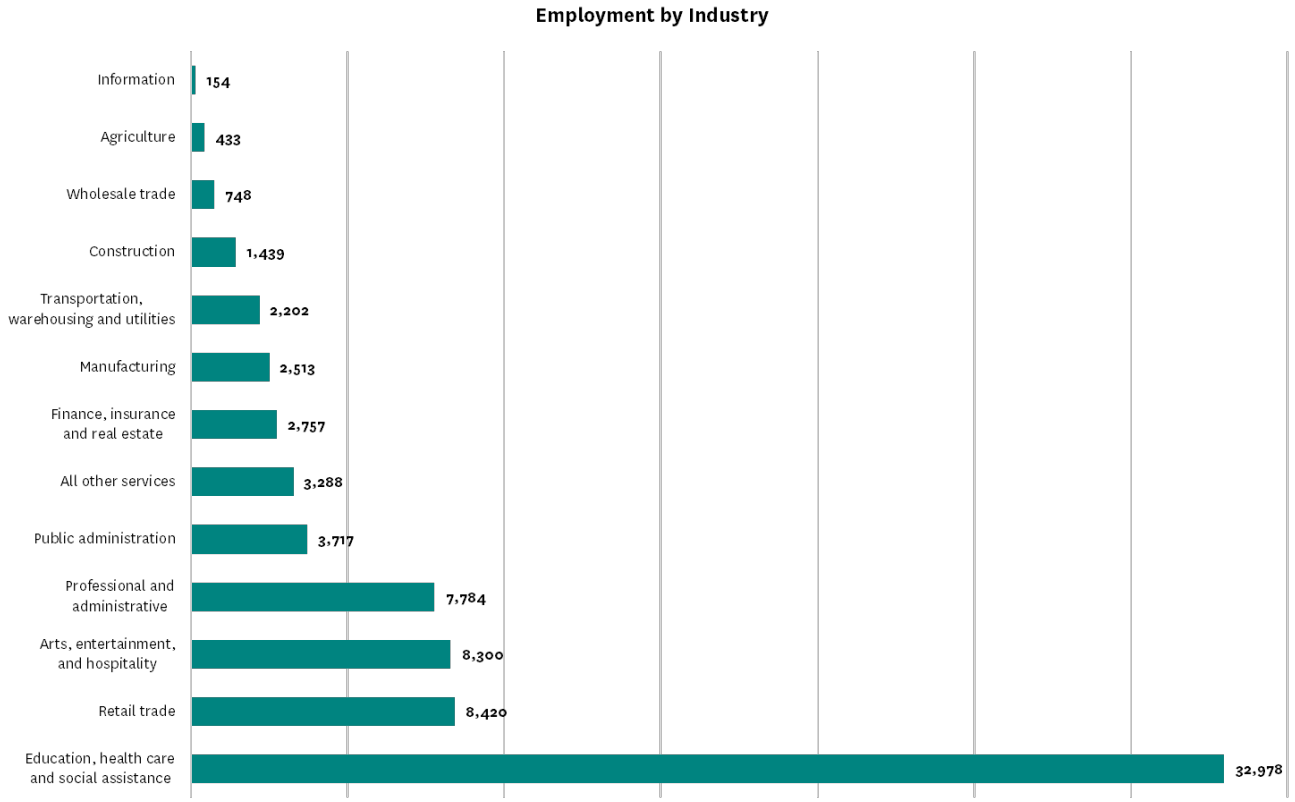
[8] U.S. Census Bureau (2023). *Household Income in the Past 12 Months (In 2023 Inflation-adjusted Dollars) American Community Survey 1-year estimates.* Retrieved from <https://censusreporter.org>

Economy

Employers[9]: The University of Florida and UF Health Shands Hospital continue to be the City's largest employers followed by the School Board of Alachua County. These numbers are reflective of the importance of the City's position as a preeminent education and medical services hub within the State of Florida.

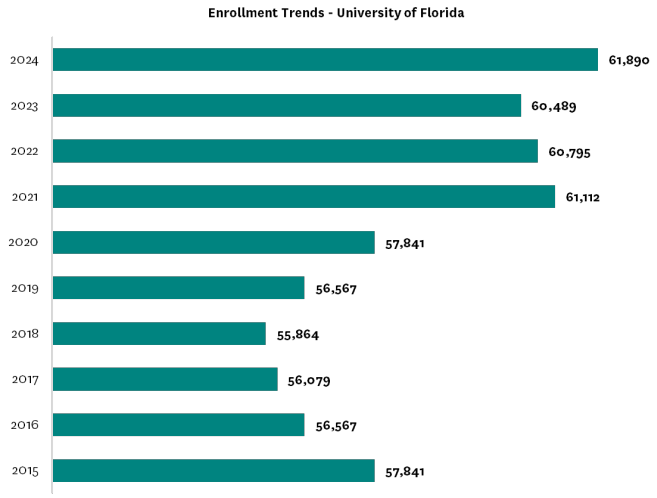
Employer	Number of Employees	% of Total Labor Force
University of Florida	17,483	12.05%
UF Health Shands Hospital	11,330	7.81%
Alachua County School Board	4,033	2.78%
US Department of Veteran Affairs	3,780	2.61%
Publix Supermarkets	2,691	1.86%
City of Gainesville	2,310	1.59%
Wal-Mart Stores	2,236	1.54%
North Florida Regional Medical Center	2,206	1.52%
Santa Fe College	1,244	0.86%
Alachua County Board of County Commissioners	1,030	0.71%
Total Number of Employees	**48,343**	**33.33%**
Total Labor Force	**145,030**	

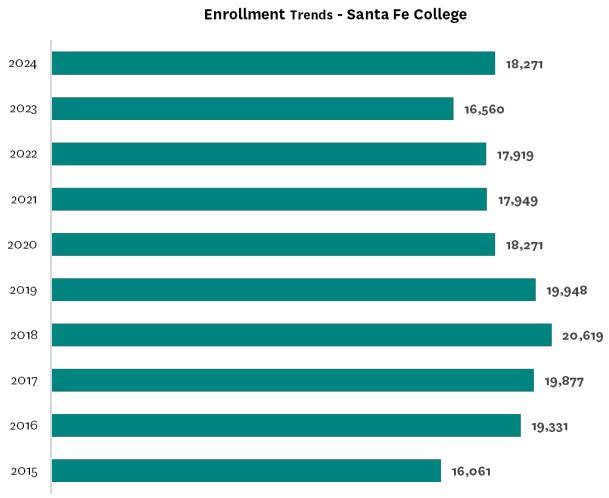
The following graph showing Employment by Industry[10] highlights the strong education, health care, and social assistance sectors in the city.



[9] Alachua County FY 2024 Annual Comprehensive Financial Report – Demographic and Economic Information Schedule 15
[10] U.S. Census Bureau, American Community Survey, Industry for the Civilian Employed Population 16 Years and Over

Colleges and Universities: Enrollment numbers at the University of Florida and Santa Fe College are shown below. The enrollment trend for both institutions has increased in the last year.

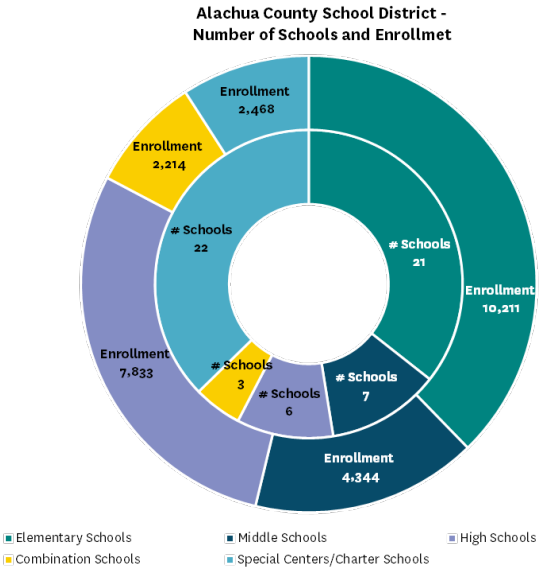




Alachua County Public Schools: Alachua County Public Schools is the public school district that serves Alachua County students in grades pre-kindergarten through 12th grade.

The number of enrolled children in the public system has also remained steady with current enrollment set at 30,383, an increase of approximately 245 students from the 2023 school year.

Type	# Schools	Enrollment
Elementary Schools	21	10,211
Middle Schools	7	4,344
High Schools	6	7,833
Combination Schools	3	2,214
Special Centers/Charter Schools	22	2,468
Total	**59**	**27,070**



Healthcare Facilities: Gainesville is well known for its high quality healthcare system and boasts three top-tier medical providers in the area:

- UF Health: University of Florida Health is a world-class healthcare system that includes 10 hospitals, 15+ emergency/urgent care locations, 5+ dental locations, 140+ primary care & specialty practices, and over 2,000 health care providers. U.S. News & World Report recognized UF Health as being among the nation's top hospitals and children's hospitals.
- HCA Florida: HCA Florida - North Florida Hospital is a 510-bed, full-service medical and surgical acute care center serving North Central Florida. They offer a wide range of services including cardiovascular care, oncology, orthopedics, women's care and wound therapy.

- Malcom Randall VA Medical Center: Malcom Randall Medical Center is a part of the North Florida-South Georgia Veterans Health System, which offers health care benefits and services to veterans. The center provides primary care and specialty health services, including mental health, gastroenterology, optometry, hearing loss, oncology, nutrition counseling, prescriptions, and more.

Recreational Activities

Gainesville offers a myriad of activities for neighbors, including:

Recreation Centers: The City of Gainesville has a strong community presence and has several recreation centers throughout the City. Recreation centers are home to City-produced programming, camps, athletics, events, facility rentals, and gardens: Albert "Ray" Massey Westside Recreation Center, Clarence R. Kelly Community Center, Eastside Community Center, Martin Luther King Jr Recreation Center, Porters Community Center, Rosa B. Williams Center, Gainesville/Alachua County Senior Recreation Center, T.B. McPherson Center, and the Wilhelmina Johnson Resource Center. The University of Florida also has three athletic facilities available to students, alumni, and faculty.

Parks: The City of Gainesville has a robust park system. Gainesville has 90 park properties that cover 3,378 acres. There are 43 recreation parks, 30 nature parks, three pools, five historical spaces and cultural facilities. Parks are home to playgrounds, splash pads, pools, baseball diamonds, basketball courts, community gardens, gyms, nature trails, skate parks, sport fields, tennis courts, and cultural spaces.

Wildlife Sanctuary: The City of Gainesville has approximately 3,200 acres dedicated to conservation, natural resource management, and recreation in the form of nature trails and nature centers. These areas are protected and managed through interpretation, invasive species removal, prescribed burning, habitat restoration, and promotion of beneficial wildlife conservation. Through an active trail system and the nature centers, the public can enjoy and be educated about the importance of the habitats that are maintained through the City's parks.

Sports: The City supports many kinds of sports through facilities, leagues, camps, and lessons. These include baseball, basketball, dance, flag football, golf, pickleball, Pop Warner football and cheerleading, softball, soccer, swimming, tennis, water aerobics, and water polo.

The City of Gainesville Department of Parks, Recreation & Cultural Affairs offers a comprehensive slate of sports and athletic programming for residents of all ages. The Athletics division runs youth leagues in flag football, youth basketball, and baseball. They also host Pop Warner football and cheerleading, combining athletic skill-development with character education. For very young children, the "Start Smart" program provides early motor skills training in a low-pressure setting.

On the adult side, Gainesville supports co-ed and men's softball leagues, giving opportunities for recreational play beyond youth sports. In addition, seasonal basketball programming such as Summer Hoops brings neighborhood youth together in structured play with coaching and life skills components. The Department of Parks, Recreation & Cultural Affairs also complements its sports offerings with broader youth and after-school programs that integrate physical activity with educational and enrichment components.

Other services extend beyond traditional team sports. Through its Aquatics Program, the City operates three public pools offering swim lessons for all ages, lifeguard certification and recreational swim hours. At Ironwood Golf Course, players can enjoy daily rounds, tournaments and lessons in a scenic setting that's also a Certified Audubon Cooperative Sanctuary. Soccer enthusiasts benefit from city-maintained fields and partnerships with local organizations such as the Gainesville Soccer Alliance and Sporting Gainesville Soccer Academy, which provide youth and adult leagues, clinics and inclusive programs for players of all abilities.

Gainesville is also home to the University of Florida Gators and the school's associated athletics programs. In 2006, the University of Florida (UF) became the first program in collegiate history to hold both the men's basketball and football national titles in the same calendar year, after winning both championships. The men's basketball team went on to become the first repeat champion in their sport in 15 years, cutting down the nets again in 2007. When UF won the 2017 NCAA baseball title, it became one of a select group of Division I programs to have won national championships in baseball, men's basketball and football, and remains the only one of those to have done so since 1996.

Since the 2008-09 season, UF has amassed 28 national team titles, with at least one Gator team winning a title in every full season since then—an achievement matched by only one other program. Sixteen different UF teams have claimed national championships, ranking among the highest in the nation and the top total for any program east of the Mississippi River.

In April 2025, the Gators claimed their third men's basketball NCAA championship, defeating Houston 65-63, which made UF the only Division I school in history to have won at least three national titles in both men's basketball (2006, 2007, 2025) and football (1996, 2006, 2008).

Ironwood Golf Course: The golf course is an 18-hole, par 72-championship course operated by Parks, Recreation and Cultural Affairs. Ironwood achieved the prestigious designation as an "Audubon Cooperative Sanctuary" in July of 1999. The golf course hosts various leagues throughout the year, offers golf lessons and junior programs, and has an onsite "pro shop." The clubhouse is available as a facility rental for weddings, business meetings, school functions, and parties.

Museums and Galleries: Gainesville's strong commitment to arts and culture displays itself with physical spaces around the city. Cultural facilities include The Historic Thomas Center, Bo Diddley Plaza, Evergreen Cemetery, and the A. Quinn Jones Museum & Cultural Center. Other art spaces are the 34th Street Mural Wall along with SW 34th Street.

Festivals and Art Shows: Gainesville celebrates arts and culture with its many festivals and shows. Holiday traditions include Holiday lighting, Depot Park Sparks in the Park and Downtown Countdown to bring in the new year. Popular festivals include:

- Downtown Festival & Art Show – Every fall, downtown Gainesville transforms itself to host a weekend festival featuring 240 local and national artists, food vendors, and performers.
- Hoggetowne Medieval Faire – Every spring, the City produces a three-week festival that has a living chess board, medieval marketplace, nine stages of entertainment, falconry displays, and old-world games and rides.
- Free Fridays Concert Series – Bo Diddley Plaza hosts the region's longest-running and largest free outdoor concert series featuring local and regional musical talent.
- Cane Boil & Fiddle Fest – Morningside Nature Center hosts the annual fall festival on the Saturday after Thanksgiving. The festival celebrates folk music and fall harvest of sugar cane to make syrup.

Budget Process Overview

Beginning in FY 2024, the City's budget is developed as a one-year budget in order to more fully account for the changing economic landscape of City operations. The budget calendar provides the framework to be followed to ensure a timely budget process while also ensuring that the City complies with all applicable legal mandates.

The following table provides a high-level overview of the FY 2026 Budget development calendar and highlights the actions taken to adopt the budget at the two statutorily required September public hearings:

Timeline

The General Government Financial and Operating Plan focuses on citywide goals and objectives obtained through departmental objectives and management plans. The budget is generally developed in three phases:

1. The initial phase is concerned with financial planning for General Government and setting citywide goals.
2. The second phase focuses on the development of departmental goals, service levels, and target budgets.
3. The last and final phase results in the presentation of a proposed budget by the City Manager in a series of workshops with the City Commission, neighbors and staff. A finalized Financial and Operating Plan is adopted by September 30th before the new fiscal year begins on October 1st.

The following provides more details of each phase:

Phase 1: Planning and Goal Setting	• The Office of Management & Budget develops the annual budget calendar including the dates for the first and second public hearings, and recommended budget process, which is reviewed by the City Manager and approved by the City Commission.

	• Long-range City goals and work plans are reviewed and revenue projections are developed by the Office of Management & Budget in partnership with other General Government Departments. • Input from Gainesville neighbors on city services is encouraged and key issues are addressed in the coming year. Recommendations are received from Advisory Boards and Committees. • The City Commission, through planning sessions or a retreat, develops key issue statements and priorities for the City. • The City Commission sets the goals for the City by updating the strategic plan's critical needs, top/high priorities for the upcoming fiscal year.
Phase 2: Developing and Reviewing	• The City Manager and Departments meet to identify key issues and service level measures are prepared. • The Office of Management & Budget prepares preliminary revenue estimates. • Instructions are provided to all City Departments and Offices on the budget process and assistance is provided by the Office of Management & Budget. Funding applications are distributed to the Outside Agencies. • Departments prepare and submit budget requests to the Office of Management & Budget. These requests generally consist of departmental work plans, service levels, service level enhancements or reductions and line item budgets. • The Office of Management & Budget reviews budget requests for funding. • Staff prepares recommendations for the City Manager's review. The City Manager makes recommendations and sets priorities. • With the information received, the City Manager and Office of Management & Budget prepare the Proposed Financial and Operating Plan for the fiscal year. • By July 1st, the Alachua County Property Appraiser provides the initial certification of taxable value from which the City estimates the property tax revenues for the upcoming fiscal year.
Phase 3: Presenting and Adopting	• The City Manager presents the departmental budgets to the City Commission in May through August. • The City Commission conducts workshop sessions during which the City Manager and staff review and explain the budget levels and City services involved. Under Florida's Government-in-the-Sunshine law, all meetings of governmental bodies in Florida are open to the public. As a result of these workshops, the City Commission determines the level of City funding and corresponding costs of services to be funded, and directs the City Manager to modify the proposed budget where necessary. • In July, the City Commission sets the maximum millage rate, a tentative fire assessment rate, and sets the time and date for the mandated first public hearing in September. The Alachua County Property Appraiser is notified of the public hearing date and the proposed tax millage rate. • In August, the Alachua County Property Appraiser notifies each City property owner of the first public hearing date as required by the State's Truth in Millage (TRIM) legislation. • The City Manager and staff prepare the tentative budget resolutions/ordinances for the public hearings. At the public hearing for the reading of the resolutions/ordinances, amendments to the budget are considered, the tentative budget resolutions/ordinances are modified (if applicable), an amended proposed millage rate is determined, a final fire assessment rate is adopted, and a public hearing for final budget adoption is scheduled. If the amended proposed millage rate exceeds that originally determined, a second notification to property owners is required.

- Within 15 days of the first public hearing, the City must advertise its intention to finalize its budget, the millage rate, the time and date for the final public hearing, and a summary of the proposed budget.
- Within 100 days of initial certification of value, and not less than two days or more than five days after the day that the advertisement is published, the City holds a final public hearing to adopt the millage rate and budget.
- Within three days after the final public hearing, the City forwards the millage rate ordinance/resolution to the Property Appraiser and the Tax Collector.
- Within three days after receipt of certification of final taxable value, the City recalculates its property tax revenues to confirm that the taxable values have not varied more than 1% between the initial and final certification by the Property Appraiser.
- Within 30 days of final adoption of the budget, the City files a Certificate of Compliance with the Florida Department of Revenue and provides certified copies of the required advertisements and approved ordinances.
- The approved Financial and Operating Plan is prepared for distribution.

Economic Forecast

As part of the FY 2026 budget development process, the Office of Management & Budget has examined global, national, state and local trends to gauge economic and legislative decisions that may impact the city. This section offers an overview of these external environments that may impact City operations.

Key Takeaway:
In 2025, the global economy faces lower growth prospects, continued inflation pressures, and, rising geopolitical uncertainty that may influence national and local economic conditions in the United States.

Global Economy: Global economic growth is projected to slow to 2.3%–3.0% in 2025, down from 2.9%–3.3% in 2024. [1,2,3] This is attributed to higher interest rates, weaker investment, and rising protectionist trade actions. Global headline inflation is expected to decline to 4.2% in 2025, and 3.6% in 2026. This fall from multi-decade highs, remains above target in many economies, largely due to persistent service-sector price pressures and geopolitical uncertainty. The first quarter of 2025 observed aggressive front-loading by U.S. firms and households ahead of expected higher prices induced by tariffs.[4]

In advanced economies, labor markets have stabilized, yet job creation is slowing, and real wage gains remain uneven. Growth in these economies is tracking below pre-pandemic averages, constrained by higher borrowing costs and tight credit conditions. Global trade continues to lag its long-term trend, with weak demand, new tariffs, and geopolitical tensions that disrupt trade flows and curb capital investments.[5]

Expansion of the global economy is expected to be led by emerging Asia, while several low-income countries face tightening fiscal constraints and rising debt burdens. Financial markets, unsettled by recent trade actions and global tensions, have shown increased volatility and investor caution. Global trade grew robustly in the first quarter of 2025, but high-frequency indicators point to an unwinding of front-loading in the second quarter.[6,7]

National Economic Forecast: As of August 2025, the U.S. economy is projected to grow at a slower pace through 2025 and into 2026, following above-trend growth in 2023 and early 2024.[8,9] Real GDP is expected to grow at an annual rate of 1.7% for the year, constrained by weaker consumer demand, reduced business investment, and elevated trade barriers.[10] In the first quarter, it contracted by 0.6% (annualized), largely due to a surge in imports ahead of tariff implementation and a drop in government spending.[11] The second quarter saw an increase of 3.8%, which is a reflection of a decrease in imports, and an increase in consumer spending. However, these movements were partly offset by decreases in investment and exports.[12]

Real final sales to private domestic purchasers increased 1.2%.[13] The price index for gross domestic purchase went up by 1.9%.[14] The personal consumption expenditures (PCE) increased 0.4% in August and was up 2.9% from last year.[15] Personal

[1] International Monetary Fund, World Economic Outlook Update: Global Economy: Tenuous Resilience amid Persistent Uncertainty. July 2024.
[2] World Bank, Global Economic Prospects, June 2025.
[3] United Nations, World Economic Situation and Prospects 2025, Mid-Year Update, May 2025.
[4] United Nations, World Economic Situation and Prospects 2025, Mid-Year Update, May 2025.
[5] International Monetary Fund, World Economic Outlook Update: Global Economy: Tenuous Resilience amid Persistent Uncertainty. July 2024.
[6] International Monetary Fund, World Economic Outlook Update: Global Economy: Tenuous Resilience amid Persistent Uncertainty. July 2024.
[7] United Nations, World Economic Situation and Prospects 2025, Mid-Year Update, May 2025.
[8] BNP Paribas. (August 2025). The updated scenario and forecasts of the Economic Research
[9] Deloitte. (June 2025). U.S. Economic Forecast: Second Quarter 2025.
[10] Federal Reserve Bank of Philadelphia, Survey of Professional Forecasters Q3 2025.
[11] U.S. Bureau of Economic Analysis (BEA). (September 25, 2025). Gross Domestic Product, 2nd Quarter 2025 (Third Estimate).
[12] U.S. Bureau of Economic Analysis (BEA). (September 25, 2025). Gross Domestic Product, 2nd Quarter 2025 (Third Estimate).
[13] U.S. Bureau of Economic Analysis (BEA). (September 25, 2025). Gross Domestic Product, 2nd Quarter 2025 (Third Estimate).
[14] U.S. Bureau of Economic Analysis (BEA). (September 25, 2025). Gross Domestic Product, 2nd Quarter 2025 (Third Estimate).
[15] U.S. Bureau of Economic Analysis (BEA). (September 26, 2025). Personal Income and Outlays, August 2025.

income increased $95.7 billion (0.4% at a monthly rate) in August. Disposable personal income rose similarly, and personal saving was $1.01 trillion with a 4.6% personal saving rate.[16]

However, the U.S. budget deficit in July climbed 20% this fiscal year compared to the last fiscal year, while the national debt surpassed $37 trillion with an additional $4.1 trillion expected to be added over the next decade.[17]

Key Takeaway:

The U.S. economy is expected to experience modest growth through 2025 and into 2026, with real GDP growth slowing from earlier robust levels. Inflationary pressures have reemerged, driven by persistent factors such as shelter costs and wage growth, alongside trade-related uncertainties. The labor market is softening, with unemployment projected to rise gradually toward 4.5% by late 2025 and 2026. The Federal Reserve is likely to begin reducing interest rates later in 2025 in response to these evolving conditions. While a soft landing remains the consensus forecast, this outcome depends on stable monetary policy, resilient consumer demand, and the resolution of geopolitical and trade risks that could disrupt inflation and growth dynamics.

Inflation remains a persistent concern. While the Consumer Price Index (CPI) and the Personal Consumption Expenditures (PCE) index had shown signs of moderation in early 2024, price pressures have resurfaced in mid-2025.[18] Over the 12-month period ending in August 2025, the CPI all-items index for all urban consumers (CPI-U) rose 2.9% year over year. Core inflation, which excludes the volatile food and energy categories, increased 3.1%.[19]

Shelter (housing) costs remained the leading inflation driver, up 0.4% compared to July and is up 3.6% year-over-year.[20] Both rent and owners' equivalent rent contributed significantly to this increase. Federal Reserve July 2025 meeting minutes highlight concerns over weakening housing demand, rising inventories, and falling home prices as risks to employment and economic growth, while the federal administration may consider declaring a national housing emergency to deploy special powers aimed at alleviating housing supply shortages and affordability challenges.[21,22]

Energy prices moderately increased, with overall energy up by 0.2% year over year, gasoline increased by 1.9% in August, but has fallen by 6.6% over the last 12 months ending in August 2025. Electricity services went up 6.2% and utility (piped) gas services went up 13.8 %. Food prices have gone up by 3.2% over the 12 month period ending in August 2025. Food at home went up by 2.7% and food-away-from-home rose by 3.9%. The index for airline fares increased 5.9% over the month, after rising 4.0% in July. The used cars and trucks index rose 1.0% in August and the apparel index rose 0.5%. The index for new vehicles rose 0.3% over the month and the index for household furnishings and operations increased 0.2%. The recreation index and the communication index both declined 0.1% in August.[23]

With inflation still above target and lingering risks from tariffs and wage pressures, the Federal Reserve is now expected to begin cutting the federal funds rate from the current 4.25–4.50% range starting at the September 2025 Federal Open Market Committee meeting. Most forecasters anticipate at least one or two additional cuts before year-end, marking a shift from the previous expectation of steady rates through 2025. While the return to the 2% inflation target is still projected for 2027, the pace of rate normalization has accelerated in response to softer labor market conditions and moderating price pressures.[24,25,26]

[16] U.S. Bureau of Economic Analysis (BEA). (September 26, 2025). Personal Income and Outlays, August 2025.
[17] U.S. Department of The Treasury. Fiscal Data. Daily Treasury Statements (DTS). August 13, 2025.
[18] The Federal Reserve. (June 18, 2025). Press Release.
[19] U.S. Bureau of Labor Statistics, Consumer Price Index Summary (August 2025).
[20] U.S. Bureau of Labor Statistics, Consumer Price Index Summary (August 2025).
[21] Federal Reserve Board. (2025). Minutes of the Federal Open Market Committee, July 2025.
[22] McGraw, M. (2025, September). What Trump Declaring a National Housing Emergency Would Mean. *Time*. September 2, 2025.
[23] U.S. Bureau of Labor Statistics, Consumer Price Index Summary (July 2025).
[24] Reuters, "September Fed rate cut a done deal, at least one more to follow by year-end" (September 11, 2025).
[25] The Federal Reserve. (June 18, 2025). Press Release.
[26] The Federal Reserve. (June 18, 2025). Summary of Economic Projections.

The national labor market has been softening since April 2025. The unemployment rate in August 2025 held at 4.3% with 7.4 million unemployed persons. The labor force participation rate stood at 62.3%, down slightly from 62.7% last year. Total nonfarm payroll employment changed little, rising by 22,000 jobs in August, which shows a minimal overall growth since April.[27]
Over the past three months payrolls have grown by an average of only 29,000 jobs per month.[28] In September the Bureau of Labor Statistics released a preliminary benchmark revision that indicated payroll growth from April 2024 through March 2025 was overstated by about 911,000 jobs, or roughly 76,000 per month.[29] With that adjustment, monthly job growth has been less than half the 2015 to 2019 pre-pandemic average of 191,000.[30]

The civilian labor force declined by about 793,000 between April and July before rising slightly in August. The employment-population ratio stood at 59.6% in August, unchanged from July but down 0.4 percentage points from a year earlier. Average hourly earnings for all private nonfarm employees increased by 10 cents to $36.53 in August, a 0.3% monthly increase and 3.7% over prior year.[31]

The August 2025 jobs report shows a labor market with highly uneven growth. Nearly all net gains in jobs came from health-related fields, with health care adding 31,000 jobs, including 13,000 in ambulatory services, 9,000 in nursing and residential care facilities, and 9,000 in hospitals. These gains were below the sector's 2024 monthly average of 42,000. Social assistance added 16,000 jobs, roughly consistent with its 2024 pace. Together, these sectors accounted for nearly all job growth in August 2025. [32]

Leisure and hospitality added 28,000 jobs, which is above its 2025 monthly average of 8,000 but still well below the 39,000 average monthly gains recorded in 2024. Retail trade gained 10,500 jobs, recovering some earlier summer losses, but remains weaker than its 2024 monthly average of 20,000.[33]

Offsetting these increases were broad-based declines. Federal government employment fell by 15,000 in August and has declined by 97,000 since January. Manufacturing lost 12,000 jobs, including a 15,000 job drop in transportation equipment manufacturing. The manufacturing sector has shed 78,000 jobs over the past year.[34]

Mining, quarrying, and oil and gas extraction decreased by 6,000 jobs, consistent with a flat trend over the last year. Wholesale trade employment fell by nearly 12,000 in August and has declined by 32,000 since May. Construction lost 7,000 jobs in August and has been facing consistent losses in 2025. Professional and business services declined by 17,000 jobs, led by a 10,000 drop in temporary help services.[35]

Overall, these patterns suggest that job growth is concentrated in sectors tied to long-term structural demand such as healthcare, while cyclical industries such as manufacturing, construction, and trade are weakening. Decline in Government payroll jobs have become a drag. The continued decline in temporary help employment, combined with weak hiring in traditionally high-growth service industries, indicates that employers remain cautious, expanding primarily in areas of essential demand. Average hourly earnings for all private non-farm employees rose by $0.10 to $36.53, up 0.3% over the month and 3.7% over the year. This suggests that employers are maintaining competitive pay to retain workers despite slower hiring.[36]

[27] U.S. Bureau of Labor Statistics, The Employment Situation-August 2025, September 4th, 2025.
[28] U.S. Bureau of Labor Statistics, The Employment Situation-August 2025, September 4th, 2025. Summary table B. Establishment data, seasonally adjusted. Monthly job growth figures are recalculated from this benchmark adjustment as described in BLS methodology.
[29] U.S. Bureau of Labor Statistics, Current Employment Statistics Preliminary Benchmark (National) Summary. September 9th, 2025.
[30] U.S. Bureau of Labor Statistics, Current Employment Statistics Preliminary Benchmark (National) Summary. September 9th, 2025. Monthly job growth figures are recalculated from this benchmark adjustment as described in BLS methodology.
[31] U.S. Bureau of Labor Statistics, The Employment Situation-August 2025, September 4th, 2025.
[32] U.S. Bureau of Labor Statistics, The Employment Situation-August 2025, September 4th, 2025.
[33] U.S. Bureau of Labor Statistics, The Employment Situation-August 2025, September 4th, 2025.
[34] U.S. Bureau of Labor Statistics, The Employment Situation-August 2025, September 4th, 2025.
[35] U.S. Bureau of Labor Statistics, The Employment Situation-August 2025, September 4th, 2025.
[36] U.S. Bureau of Labor Statistics, The Employment Situation-August 2025, September 4th, 2025.

In September 2025, the Federal Reserve cut the federal funds rate by 0.25% points to a new target range of 4 - 4.55%.[37] Overall, while job growth continues, the labor market is transitioning from a period of strong expansion to one of steadier, more cautious footing, shaped by both domestic economic trends and external uncertainties.
Despite these challenges, a recession is not the baseline expectation among major forecasters. Most projections anticipate a fragile but achievable soft landing, contingent on stable policy, resilient consumer demand, and gradual monetary easing. The outlook for 2026 and beyond hinges on how inflation responds to trade dynamics, the Federal Reserve's timing of rate cuts, and external geopolitical risks.[38]

State Economic Forecast: Florida's economy is expected to grow at around the same rate as the U.S. economy in most aspects. It is the fourth largest economy in the U.S., with a Nominal Gross State Product (GSP) of $1.761 trillion, en route to exceeding $2 trillion by 2028. Real GSP stands at 1.359 trillion. [39,40]

Key Takeaway:
Florida's economy is projected to grow slightly above or in line with national economy, despite an anticipated slowdown. Strong population inflows, a diverse industrial base, and below-average unemployment continue to support economic resilience. However, real income growth is slowing, and purchasing power gains are narrowing as wages struggle to keep pace with rising costs and rapid population growth.

From 2025 to 2028, growth in real GSP is expected to decelerate to an average of 1.8% annually. Growth is projected to fall from 3.6% in 2024 to 1.7% in 2025. The 1.8% average growth from 2025 through 2028 will be a slower pace growth compared to the prior four years which saw growth of 5.8%. This is largely attributed to an anticipated slowdown in the U.S. economy. Total personal income in Florida grew from $1.64 trillion 2024 to $1.70 trillion during the first quarter of 2025. Slower growth coupled with persisting inflation is likely to weigh down growth in real personal income from 3.2% in 2024 to 1.7% in 2025. The average growth between 2025 and 2028 is likely to stay 2.9%. Real disposable income growth is projected to grow at an average of 3.2% between 2025 and 2028. Per capita personal income is also projected to rise from $57,258 in FY 2024 to $58,332 in FY2026. However, the rate of growth is observed to slow year over year. Growth in real per capita income slowed from 2% in 2023, 1.9% in 2024, and is expected to grow at 1.2% in 2025, and 0.6% in 2026. This four-year trend indicates a potential erosion of purchasing power through diminishing inflation-adjusted income gains. This may be a result of wages not keeping pace with rising costs and population growth that is outstripping income gains on a per-person basis.[41,42]

Total payroll jobs have decelerated from the 3.2% growth in 2023, to 1.8% growth in 2024 and 2025, and is projected to further decelerate to 0.6% in 2026, and 0.5% in 2027. Despite this contraction, Florida's labor market is likely to continue outperforming the national economy through 2028. [43,44]

As of July 2025, Florida's unemployment rate was 3.7%. This figure remains below the national average of 4.2%, with approximately 417,000 individuals unemployed out of a labor force of 11.19 million. Over the same period (i.e. July 2024 to July 2025), job creation went up by 1.3% with 134,100 new jobs created. The state's job creation rate outpaces the national job growth of 1% over the same period. Education and health services posted the strongest year-on-year gains, adding 40,400 jobs. Trade, transportation, and utilities follow with an increase of 29,600 jobs. Leisure, hospitality, government, and professional services recorded moderate growth. Jobs in manufacturing continue to decelerate with a 0.1% growth rate in 2025. The average job growth in manufacturing during 2025-2028 is projected to be -1.1%. In June, the largest job losses were seen in leisure and hospitality with 8,100 losses, professional and business services with 6,100 losses, and financial activities

[37] The Federal Reserve. (September 17, 2025). Federal Reserve issues FOMC statement.
[38] World Bank, Global Economic Prospects, June 2025.
[39] University of Central Florida. Institute for Economic Forecasting. 2025-2028 Florida and Metro Forecast. Spring 2025.
[40] U.S. Bureau of Economic Analysis, Gross Domestic Product by State and Personal Income by State, 1st Quarter 2025 (June 2025).
[41] U.S. Bureau of Economic Analysis, Gross Domestic Product by State and Personal Income by State, 1st Quarter 2025 (June 2025).
[42] University of Central Florida. Institute for Economic Forecasting. 2025-2028 Florida and Metro Forecast. Spring 2025.
[43] United States Department of Labor, Bureau of Labor Statistics, Local Area Unemployment Statistics Program, in cooperation with the Florida Department of Commerce, Bureau of Workforce Statistics and Economic Research. July 2025.
[44] University of Central Florida. Institute for Economic Forecasting. 2025-2028 Florida and Metro Forecast. Spring 2025.

with 2,800 losses. Employment in manufacturing and construction shows signs of contraction from 3.5% growth in 2025 to an estimated 1.6% in 2026. During the period of 2025 through 2028, the average annual job growth in construction is calculated to be 1.7%.[45,46]
At 2.4%, the Miami–Miami Beach–Kendall metropolitan division recorded the lowest unemployment rate in the state. Other metros with relatively low unemployment include the Miami–Fort Lauderdale–West Palm Beach MSA (3.2%), and the Fort Lauderdale–Pompano Beach–Sunrise MD (3.7%). The Wildwood-The Villages MSA recorded the highest unemployment rates with 6.9%, followed by Homosassa Springs MSA (5.8%), and, Sebring MSA (5.6%). The state's total private sector employment grew by 118,900 jobs (1.4%) over the year since July 2024.[47]

The 2023 American Community Survey projected Florida's median household income to be $73,311 which is lower than the national median household income of $77,719 during the same period.[48]

In June 2025, Florida approved a budget of about $115 billion for FY 2025-26. After $600 million in line-item vetoes, the final enacted budget came in just under $115 billion. The budget provides $1.3 billion in annual tax relief, allocates $4 billion to private and religious school vouchers, includes raises for state employees (2%) and law enforcement (10–15%), eliminates 2,238 vacant positions, and supports a proposed $750 million annual emergency reserve pending voter approval.[49]

Fitch Ratings assigned an 'AAA' rating to the State of Florida's Department of Transportation Right-of-Way General Obligation bonds and affirmed Florida's 'AAA' Issuer Default Rating and full faith and credit rating with a Stable outlook. Fitch highlighted Florida's "history of sound financial management practices, high gap-closing capacity and reserves, and low long-term liability burden".[50]

Local Economic Forecast: Gainesville, as the seat of Alachua County, is the primary educational, healthcare, and research hub for the North Central Florida region. The University of Florida, and UF Health anchors the region's economy, drawing talent, investment, and innovation. These institutions, combined with government, professional services, and small business activity, make Gainesville the primary driver of economic activity for surrounding counties.

Key Takeaway:
Gainesville's economy is growing, driven by education, healthcare, and technology sectors. Despite income disparities and lower wages compared to state and national averages, the city benefits from a young, educated population and a growing startup ecosystem. A strategic focus on addressing income disparities, improving wages, supporting affordable housing, and leveraging its demographic dividend and small business ecosystem will present substantial opportunities for future economic advancement and resilience.

The Gainesville MSA is comprised of Alachua and Gilchrist Counties and is located in North Central Florida, with a Metro population estimate of 350,203.[51] The area consists of a civilian labor force of 169,007, and a 5.1% unemployment rate (8,665 people) as of August 2025.[52] As of the latest BEA release, the Gainesville MSA's nominal GDP was $21.82 billion, with real GDP of $17.72 billion (chained to 2017 dollars). The increase in real GDP from 2022 to 2023 was 4.5%. In comparison, during the same period Alachua County grew by 3.6%, Florida by 5%, while the national average grew at 2.5%.[53,54]

[45] United States Department of Labor, Bureau of Labor Statistics, Local Area Unemployment Statistics Program, in cooperation with the Florida Department of Commerce, Bureau of Workforce Statistics and Economic Research. July 2025.
[46] University of Central Florida. Institute for Economic Forecasting. 2025-2028 Florida and Metro Forecast. Spring 2025.
[47] United States Department of Labor, Bureau of Labor Statistics, Local Area Unemployment Statistics Program, in cooperation with the Florida Department of Commerce, Bureau of Workforce Statistics and Economic Research. July 2025.
[48] United States Census Bureau. 2023 American Community Survey 1-Year Estimates.
[49] Executive Office of Governor Ron Desantis. Fiscal Year 2025-2026 Focus on Fiscal Responsibility Budget. June 2025.
[50] Fitch Ratings. 2025. State of Florida. July.
[51] United States Census Bureau. 2023 American Community Survey 5-Year Estimates.
[52] United States Bureau of Economic Analysis. Metropolitan Area Employment and Unemployment (Monthly), August 2025.
[53] United States Bureau of Economic Analysis. December 2024 Update. Gross Domestic Product.
[54] United States Bureau of Economic Analysis. CAGDP1 County and MSA Gross Domestic Product Summary. Gainesville, FL (MSA).

The presence of the University of Florida plays a significant role in the city's economic stability, providing employment opportunities, research funds, and fostering innovation. Emerging technology companies are finding Gainesville to be a favorable ecosystem for growth, with governmental support and opportunities for collaboration with the University of Florida. Similarly, the healthcare sector is experiencing significant growth, driven by medical innovation and demand for high-quality healthcare services. Historically the economy was centered on agriculture and the logging industry. The city has since experienced significant diversification of its economic base. Today, it has become a hub of innovation and entrepreneurship, with a growing number of startups and technology companies establishing themselves in the area.

In the ten years between 2013 and 2023, Gainesville saw a 18.87% increase in population[55] and a 22.4% increase in personal income (adjusted for inflation).[56] In the ten years between 2015 and 2025, Gainesville added 23,300 new jobs, leading to a 1.4 percentage point fall in unemployment rate.[57]

Gainesville's economy is characterized by a robust labor market and significant employment in education and health services. Notable high growth industry sectors include the Information sector with 11.8% increase over a 12-month period. Leisure and hospitality grew by 5.5%, and education and health services, saw a 3.7% increase.[58]

Key employment sectors include[59]:

- Government employing 44,000 people.
- Education and Health Services sectors employing around 33,800 people.
- Trade, Transportation, and Utilities sectors employing 24,400 people
- Professional and Business Services employing 17,900 people.
- Leisure and Hospitality also contributed significantly with 17,400 jobs.

In 2024, the highest number of employments in Gainesville by occupation title were as follows[60]:

- 13,280 jobs in Educational Instruction and Library Occupations with annual mean wage of $62,620.
- 10,380 jobs in Management Occupations with annual mean wage of $111,030.
- 8,410 jobs in Business and Financial Operations Occupations with annual mean wage of $75,790.
- 3,470 jobs in Computer and Mathematical Occupations with annual mean wage of $85,850.
- 3,370 jobs in Community and Social Service Occupations with annual mean wage of $55,990.

However, the average hourly wage in Gainesville (Metropolitan Statistical Area) was $28.55 in May 2024, 13% below the nationwide average of $32.66.[61]

The labor market in North Central Florida (which serves Bradford, Alachua, Gilchrist, Dixie, Union, and Columbia Counties) indicate a labor shortage in healthcare, management, life sciences, installation, maintenance and repair, arts and design, and architecture. These occupations show a gap between the number of job postings and the comparative number of hires. Despite this growth, Gainesville's Real Median Household Income (which measures the typical household's earnings, adjusted

[55] United States Census Bureau. 2023 American Community Survey 5-Year Estimates.
[56] United States Bureau of Economic Analysis. CAINC1 County and MSA personal income summary: personal income, population, per capita personal income. 2013 to 2023; [Inflation] United Stated Bureau of Labor Statistics. Consumer Price Index (CPI) Databases.
[57] United States Bureau of Labor Statistics.2025. Economy at a Glance. Gainesville, FL.
[58] United States Bureau of Labor Statistics.2025. Economy at a Glance. Gainesville, FL.
[59] United States Bureau of Labor Statistics.2024. Occupational Employment and Wage Statistics. May 2024 Metropolitan and Nonmetropolitan Area Occupational Employment and Wage Estimates. – Gainesville, FL.
[60] United States Bureau of Labor Statistics.2024. Occupational Employment and Wage Statistics. May 2024 Metropolitan and Nonmetropolitan Area Occupational Employment and Wage Estimates. – Gainesville, FL.
[61] United States Bureau of Labor Statistics.2024. Occupational Employment and Wage Statistics. May 2024 Metropolitan and Nonmetropolitan Area Occupational Employment and Wage Estimates. – Gainesville, FL.

for inflation) was $45,611 in 2023. This is significantly below Alachua County's $59,659, Florida's $71,711, and the U.S. Real Median Household Income of $78,538. [62,63]

In terms of wages, Gainesville's Average Annual Wage data for 2024 was $59,370, and Alachua County's was $59,800, which fell short of the state average of $62,990 and the national average of $77,643.[64]

As of June 2025, the median home value in Gainesville was $303,594, reflecting a decrease of 1.9% from the previous year. Alachua County's was $298,694, with a 1.2% increase. The statewide median property value is $384,811, a 4.3% decrease from last year, and the national median property value was $359,000, a 1.7% decrease.[65]

Homeownership rates also varied, with Alachua County at 57.6 %, and Gainesville significantly lower at 38.5%, 68.4% statewide,[66] and a national average of 65.1% in 2025.[67]

While Gainesville, and Alachua County have relatively lower housing prices, economic challenges such as income and wages significantly impact housing affordability and accessibility. Gainesville is improving housing affordability by reforming zoning laws, offering financial support, and collaborating with local housing organizations.

In 2025, Gainesville's real estate market entered with mixed momentum. Office vacancies rose to 7.3% by year-end 2024, driven by negative net absorption, even as Class B and C properties saw steady leasing activity. Rental rates increased modestly, though tenants pushed for more concessions. The retail market remained solid, with vacancy edging down to 3.3% and rental rates climbing to $24.87 per square foot, supported by healthy leasing activity though tempered by limited net absorption and a pause in new development. The industrial market continued its strong performance, as vacancies declined to 3.2% and rental rates rose to $11.05 per square foot, fueled by 161,000 square feet of leasing and more than double the net absorption of the prior year. The housing market, however, faced significant headwinds, with sales volumes falling to levels not seen since the 2005 housing crisis, no new single-family subdivision starts in the fourth quarter, and buyers constrained by high interest rates. While multifamily and new projects may support activity in 2025, the sector remains challenged. Overall, Gainesville's market shows resilience in retail and industrial sectors, caution in office, and ongoing stress in housing.[68]

Gainesville has several unique opportunities for economic advancement. The city has a median age of 27.9, significantly lower than both the state median age of 43.1 and the national median age of 39 years.[69] As per the Organisation for Economic Co-Operation and Development (OECD) definitions, Gainesville has a high working age population.69.8% of Gainesville's population falls between ages 18 and 64, compared to 60% statewide, and 61.5% nationwide.[70] The city's age dependency ratio is 37.6 which is substantially lower than the state's ratio of 70.1 and the nation's ratio of 64. This means that in Gainesville there are 37.6 dependents (children under 15 years and seniors aged 65 and above) for every 100 working-age adults (15-64). The old-age dependency ratio, which is the number of persons aged 65 or over per 100 persons aged 15-64, for Gainesville, is 15.8. The youth dependency ratio, which is the number of children aged 0-14 per 100 persons aged 15-64, was 21.8. The potential support ratio, which is the number of working aged people required to support one senior person (above the age of 65) in Gainesville is 6.3 persons, compared to 3.5 persons in Florida, and the national ratio of 3.8 persons. Put another way, Gainesville's working age population has a significantly stronger base to support its senior and young members.[71,72]

[62] CareerSource – North Central Florida. Workforce Data.
[63] United States Census Bureau.2023. American Community Survey.
[64] United States Bureau of Labor Statistics.2024. Occupational Employment and Wages.
[65] Zillow. 2025. Home Values Index.
[66] Florida Housing Data Clearinghouse. 2023. University of Florida Shimberg Center for Housing Studies. Gainesville.
[67] United States Census Bureau. American Community Survey 5-year variables B25008_002E and B25008_001E from table B25008.
[68] Colliers. 2024. Gainesville real estate market report Q4 2024. Colliers International Florida, LLC.
[69] United States Census Bureau. 2023 American Community Survey 1-Year Estimates.
[70] U.S. Census Bureau, 2023 ACS 1-Year Estimates, Age Distribution and Dependency Ratios (Table S0101).
[71] United States Census Bureau. 2023 American Community Survey 1-Year Estimates.
[72] U.S. Census Bureau, 2023 ACS 1-Year Estimates, Age Distribution and Dependency Ratios (Table S0101).

Over 53.9% of Gainesville's population has a bachelor's degree or higher. This is significantly higher than the state's percentage of 32.4%, and the nation's percentage of 38.7%. Furthermore, 26.5% of Gainesville residents have a graduate or professional degree, which is significantly higher than the state percentage of 13%, and the national percentage of 14.8%. Every year, nearly 20,000 individuals graduate from the University of Florida and Santa Fe College. Most graduates pursue careers in healthcare, education, public service, engineering, mathematics, energy, national security, IT, finance, and insurance. When examining job posting data from Gainesville, a significant skills-to-placement gap becomes evident, compounded by income disparities and lower wages. Four out of the top five employers for University of Florida graduates are located outside the city, prompting many students to seek employment in nearby cities or migrate to states like Georgia, Texas, California, and New York. Despite Gainesville's diverse economic base, there is an untapped opportunity to retain the city's talent pool by attracting investment in these sectors, thereby closing this gap and fostering economic growth.[73,74]

While education, healthcare, and retail remain the backbone of Greater Gainesville's economy, the region is home to a thriving startup ecosystem.[75] In recent years Gainesville has seen a sharp rise in entrepreneurial activity, with the UF Innovate | Accelerate program being a key player. This program, which includes the globally recognized Sid Martin Biotech incubator and The Hub mixed-use incubator, continues to support a wide spectrum of industries including biotech, deep tech, agricultural tech, space tech, and software.[76,77] As of 2025, Accelerate companies have generated a cumulative economic impact of more than $25.3 billion, attracted $11.4 billion in invested capital, and sustained an overall business survivability rate of 72% (78% in biotech), while creating over 8,500 jobs at an average direct wage of about $90,000, far above local and state averages. In 2024 alone, the program supported 69 companies employing 350 staff, secured 77 patents, and launched 54 new products. Gainesville's broader ecosystem has also surged, with a 48% increase in startups by 2025, now generating $625 million in annual economic activity and employing more than 6,200 tech professionals across sectors ranging from marketing technology to aerospace.[78]

[73] United States Census Bureau. 2023 American Community Survey 1-Year Estimates.
[74] Aggregate data. University of Florida. Institutional Profile. Sante Fe College. Office of Institutional Research.
[75] Center for American Entrepreneurship. New York University SPS Schack Institute for Real Estate Urban Lab. 2018. Rise of the Global Startup City: The New Map of Entrepreneurship and Venture Capital. October.
[76] Gainesville Chamber of Commerce. Collaborate 202. Metrics.
[77] Livability. Biotech Industry in Gainesville. May 2025.
[78] Nucamp. Inside Gainesville's Thriving Tech Hub. December 2024.

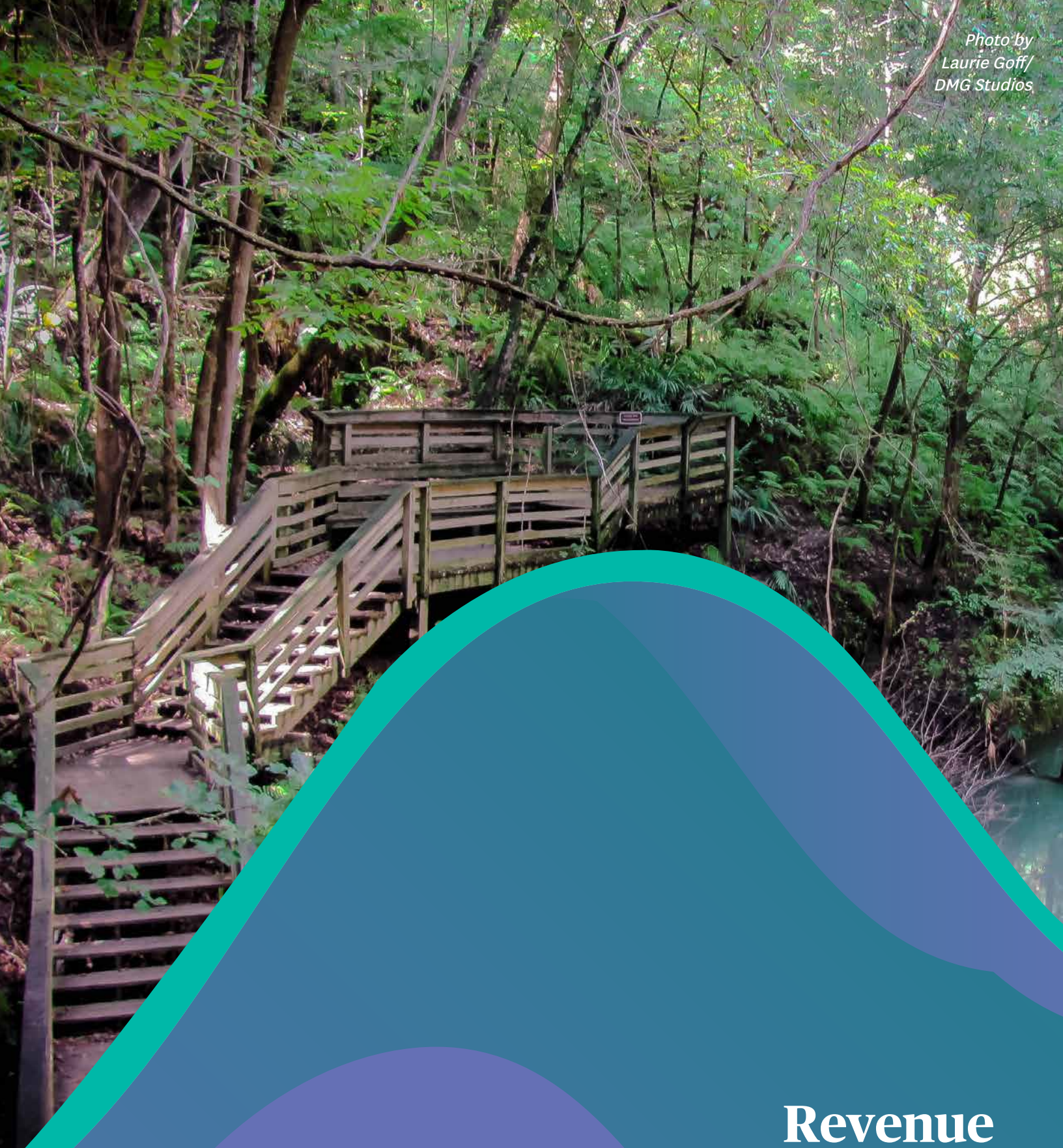


Photo by Laurie Goff/ DMG Studios

City of
Gainesville
A Steady Path Forward

Revenue Outlook

City of Gainesville, Florida
Fiscal Year 2026

Table of Contents

Fund Structure & Governmental Accounting

The City of Gainesville develops the revenue and expenditure estimates contained in the annual budget in a manner that follows Generally Accepted Accounting Principles (GAAP). The budget is organized on the basis of funds, each of which is considered a separate budgetary and accounting entity. Government resources are allocated to, and accounted for, in individual funds based upon the purposes for which they are to be spent and the means by which spending activities are controlled. The purposes of General Government's various funds and account groups are as described further in this chapter:

Governmental Funds:

General Fund	The General Fund is the general operating fund of General Government and is General Government's only major fund. It is used to account for all financial resources, except those required to be accounted for in another fund.
Special Revenue Funds	Special Revenue Funds are used to account for the proceeds of specific revenue sources (other than major capital projects) that are restricted to expenditures for specified purposes.
Debt Service Funds	Debt Service Funds are used to account for the accumulation of resources for, and the payment of, general long-term debt principal, interest and related costs.
Capital Projects Funds	Capital Projects Funds are used to account for financial resources to be used for the acquisition or construction of major capital facilities or improvements (other than those financed by the Proprietary Funds).

Proprietary Funds:

Enterprise Funds	Enterprise Funds are used to account for operations (a) that are financed and operated in a manner similar to private business enterprises - where the intent of the governing body is that the costs (expenses, including depreciation) of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges; or (b) where the governing body has decided that periodic determination of revenues earned, expenses incurred, and/or net income that is appropriate for capital maintenance, public policy, management control, accountability, and other purposes.
Internal Service Funds	Internal Service Funds are used to account for the financing of goods or services provided by the Insurance and Fleet Funds to other departments or agencies of the City on a cost reimbursement basis.

Fiduciary Funds:

Pension and OPEB Funds	The City maintains three pension and OPEB (Other Post-Employment Benefits) trust funds: the General Employees' Pension Fund, the Police Officers' Retirement Fund and Firefighters' Retirement Fund. These funds are used to account for public employee retirement.
Agency Funds	A fund for which the governmental unit acts solely as custodian of assets for others. The City currently maintains one agency fund, the ICMA Deferred Compensation Trust Fund.

Because the revenue and expenditure/expense estimates are based on Generally Accepted Accounting Principles (GAAP), it is important that the reader have an overview of accounting principles as they relate to the estimates. The following is a brief review of measurement focus and basis of accounting; the two principles which most directly affect those estimates.

Measurement Focus and Basis of Accounting:
Basis of accounting refers to when revenues and expenditures or expenses are recognized in the accounts and reported in the financial statements. Specifically, it relates to the timing of the measurements made, regardless of the measurement focus applied.

The proprietary fund and fiduciary fund financial statements are reported using the economic resources measurement focus and the accrual basis of accounting. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of the related cash flows.

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized in the accounting period in which they become measurable and available to finance expenditures of the fiscal period. Expenditures are recognized in the accounting period in which the related fund liability is incurred, if measurable, except for unmatured principal and interest on long-term debt.

Basis of Budgeting:
Annual budgets are legally adopted for all governmental funds. The General Fund is adopted at the department level. Capital Projects Funds and certain Special Revenue Funds (such as grant funds and tax increment funds), are appropriated on a project-length basis. Budgets are controlled at the department or project level throughout the year. Total expenditures plus encumbrances may not legally exceed appropriations for each budgeted fund or department in the General Fund.

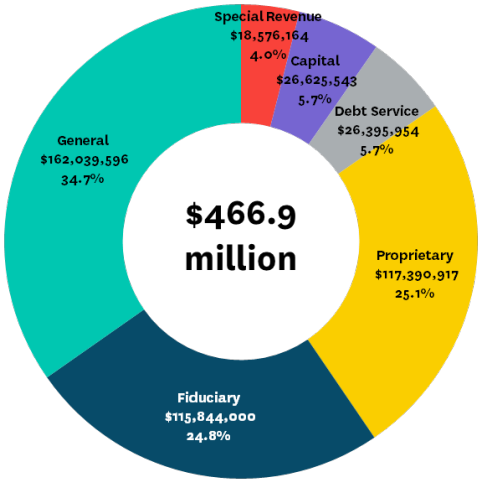
All governmental fund budgets are maintained on the modified accrual basis of accounting except that budgetary basis expenditures include purchase orders and encumbrances issued for goods or services not received at year-end.

Revenue Overview

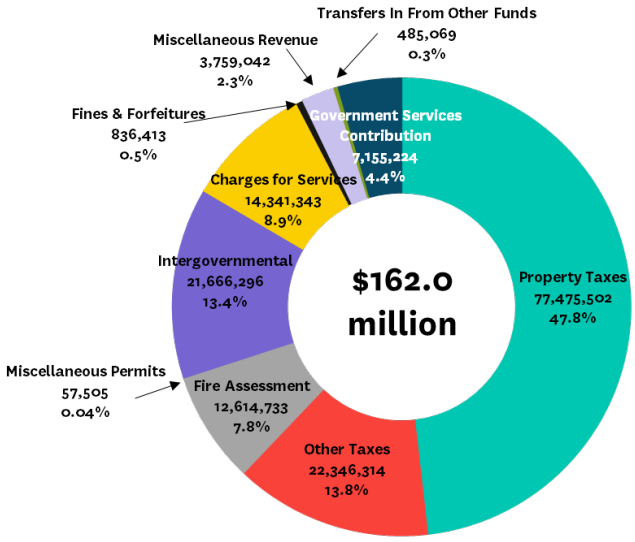
The FY 2026 Adopted Budget for All Funds is $466,872,174, including balances and transfers and is $8.0 million or 1.7% higher than the FY 2025 Adopted All Funds Budget of $458,900,453. The FY 2026 Adopted Budget includes the budgets for the General Fund ($162.0 million), Special Revenue ($18.6 million), Debt Service ($26.4 million), Capital Projects ($26.6 million), Proprietary ($117.4 million), and Fiduciary funds ($115.8 million).

The FY 2026 Adopted General Fund Budget is $162,039,596 including balances and transfers and is $6.7 million or 4.3% higher than the FY 2025 Adopted Budget of $155,368,126. **It is important to note that of the $6.7 million increase, $5.2 million (78.1%) is related to public safety expenditures.** In FY 2026, the top five revenue sources for the General Fund are: Property Tax (47.8%), Other Taxes (13.8%), Intergovernmental (13.4%), Charges for Services (8.9%), and the Miscellaneous Permits (7.8%).

FY 2026 All Funds Budget



FY 2026 General Fund Revenue



The following table provides a high-level overview of All Funds revenue sources for General Government. The top five largest revenue sources for All Funds are: Charges for Services (25.6% of the total budget), Taxes (24.3% of the total budget), Miscellaneous Revenue (21.7% of the total budget), Intergovernmental (12.7% of the total budget), and Transfers from Other Funds (9.0% of the total budget). The Government Services Contribution ($7.2 million) is budgeted in Transfers from Other Funds in the General Fund. The Capital Projects Fund reflects the $17.4 million of Infrastructure Surtax revenue expected in FY 2026 for the Wild Spaces Public Places and Streets, Stations and Strong Foundations programs.

Revenues	General Fund	Special Revenue	Debt Service	Capital Projects	Proprietary	Fiduciary	Total
Taxes	99,821,816	0	0	11,125,586	2,340,045	0	113,287,447
Permits, Fees, Assessments	12,672,238	0	0	0	3,783,398	0	16,455,636
Intergovernmental	21,666,296	6,687,747	0	8,700,000	22,050,487	0	59,104,530
Charges for Services	14,341,343	1,218,200	0	0	76,092,429	27,640,000	119,291,972
Fines & Forfeitures	836,413	0	0	0	0	0	836,413
Miscellaneous Revenue	3,759,042	812,129	0	0	8,593,210	88,204,000	101,368,381
Transfers In From Other Funds	7,640,293	3,955,658	26,395,954	2,475,000	1,412,771	0	41,879,676
Use of Fund Balance	1,302,155	5,902,430	0	4,324,957	3,118,577	0	14,648,118
Total Revenue	**162,039,596**	**18,576,164**	**26,395,954**	**26,625,543**	**117,390,917**	**115,844,000**	**466,872,174**

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General Fund Overview

The General Fund accounts for those resources and their uses traditionally associated with government, which are not required to be budgeted and accounted for in another fund. The General Fund is General Government's only major fund.

The FY 2026 Adopted General Fund Budget is $162,039,596 including balances and transfers and is $6.7 million or 4.3% higher than the FY 2025 Adopted Budget of $155,368,126. In FY 2026, the top five revenue sources for the General Fund are: Property Tax (47.8%), Other Taxes (13.8%), Intergovernmental (13.4%), Charges for Services (8.9%), and the Miscellaneous Permits (7.8%).

As shown in the following table, the FY 2026 Adopted Budget reflects a significant adjustment in revenue for the General Fund, driven by the significant multi-year reduction in the Government Services Contribution. In FY 2024, the Government Services Contribution was formula driven, and resulted in a reduction of $19.0 million, or 55.4% from the FY 2023 Adopted Budget amount of $34.3 million. Since then, the Gainesville Regional Utilities Authority has not honored the formula-driven approach and has continuously adjusted the Government Services Contribution down. In FY 2026, the Government Services Contribution is budgeted at $7.2 million, a reduction of $1.35 million or 15.9% compared to FY 2025. This is the lowest the Government Services Contribution has been in the history of the City. In the FY 2023 Adopted Budget, the Government Services Contribution was the second largest revenue source for the General Fund (22.2% of total revenues), and it is now the sixth largest revenue source (4.4% of total revenues). Property taxes continue to be the main revenue source for the General Fund (47.8%) and estimates for FY 2026 are based on a millage rate of 6.7297 mills, an increase of 0.3000 mills compared to the FY 2025 millage rate of 6.4297 mills. In addition, the FY 2026 Budget appropriates $1.3 million of excess fund balance to assist with covering the projected revenue reductions.

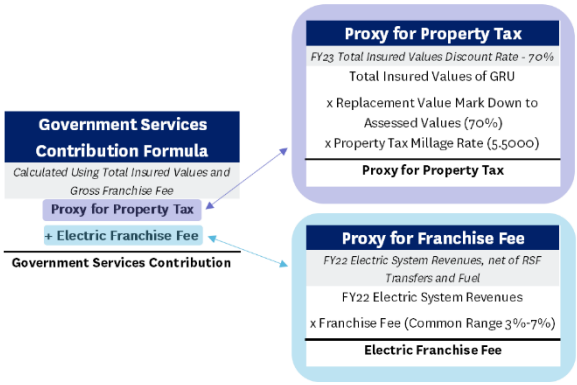
Revenues	FY24 Actual	FY25 Budget	% of FY24 Budget	FY26 Adopted	% of FY26 Budget	$ Change vs. FY25	% Change vs. FY25
Property Taxes	62,780,983	68,055,505	43.8%	77,475,502	47.8%	9,419,997	13.8%
Other Taxes	21,943,288	22,215,071	14.3%	22,346,314	13.8%	131,243	0.6%
Fire Assessment	11,807,694	12,297,476	7.9%	12,614,733	7.8%	317,257	2.6%
Miscellaneous Permits	53,946	111,661	0.1%	57,505	0.04%	(54,156)	(48.5%)
Intergovernmental	20,432,080	22,238,108	14.3%	21,666,296	13.4%	(571,812)	(2.6%)
Charges for Services	17,067,379	16,129,097	10.4%	14,341,343	8.9%	(1,787,754)	(11.1%)
Fines & Forfeitures	1,096,844	836,889	0.5%	836,413	0.5%	(476)	(0.1%)
Miscellaneous Revenue	6,463,564	3,795,897	2.4%	3,759,042	2.3%	(36,855)	(1.0%)
Transfers In From Other Funds	12,015,030	1,183,198	0.8%	485,069	0.3%	(698,129)	(59.0%)
Government Services Contribution	15,305,225	8,505,224	5.5%	7,155,224	4.4%	(1,350,000)	(15.9%)
Fund Balance	0	0	0.0%	1,302,155	0.8%	1,302,155	N/A
Total General Fund Revenue	**168,966,032**	**155,368,126**		**162,039,596**		**6,671,470**	**4.3%**

Government Service Contribution/General Fund Transfer: Discussions on an appropriate transfer level have occurred since 2014, when a new transfer methodology was developed which was consistent with the philosophy of providing a proxy for what an investor-owned utility would pay and assisting the utility in maintaining a competitive rate structure. This agreement expired in FY 2019. During the FY 2020 and FY 2021 budget development process, the City Commission approved keeping the General Fund Transfer flat at $38,285,000, eliminating the 1.5% annual inflation increase that was part of the methodology.

On April 8, 2021, in response to concerns about the level of the General Fund Transfer from GRU to General Government, the City Commission approved the first of a multi-year reduction in the transfer amount (Agenda #200739). The City Commission approved a General Fund Transfer reduction of $2.0 million every fiscal year through FY 2027 starting in FY 2022; and the FY 2022 General Fund Transfer was set at $36,283,000.

In February 2023, the City of Gainesville was asked to present before the State of Florida Joint Legislative Auditing Committee (JLAC) on its progress towards addressing the State of Florida Auditor General Operational Audit and addressing repeat audit findings from the most recent external audit. At this meeting, the JLAC expressed concerns over GRU's high debt burden and the General Fund Transfer from Gainesville Regional Utilities to General Government. The Mayor and Management were asked to return to the JLAC with bold actions to continue addressing a reduction of the General Fund Transfer level and other issues.

Acting immediately upon this request, the City Commission on April 13, 2023 (Agenda #2023-335), addressed the JLAC's concern with the General Fund Transfer by approving a new Government Services Contribution based on a formula recommended by staff from both General Government and GRU. The new formula-based methodology replaced the previously approved multi-year reduction and is calculated using a proxy for property tax and an electric franchise fee.



In FY 2024, the formula generated a Government Services Contribution of $15,305,224, a reduction of $19.0 million, or 55.4% from the FY 2023 Adopted Budget amount of $34.3 million. During FY 2024, the Gainesville Regional Utilities Authority decided not honor the formula-driven approach and held the Government Services Contribution flat at $15.3 million, the same level as FY 2024.

In FY 2025, the formula generated Government Services Contribution was $16,247,574. While preparing the FY 2025 budget, the Gainesville Regional Utilities Authority discussed eliminating the Government Services Contribution altogether. A final decision was provided to the City in July 2024: that the final Government Services Contribution would be set at $8,505,224. The Gainesville Regional Utilities Authority decided to keep the amount the same as FY 2024, again not honoring the formula-driven approach developed by staff from both the City and the Utility. Further, the Authority reduced the Government Services Contribution by another $6.8 million from the $15,305,224 amount for the next decade. During FY 2025, the Utility further reduced the Government Services Contribution for countywide streetlight expenses ($1,133,000) and attorney fees to date related to HB 1645 ($313,398).

For FY 2026, the Government Services Contribution is budgeted at $7,155,224 to account for the continuation of funds being withheld for the countywide streetlight expenses and attorney fees to date related to HB 1645.

The funding levels of the Government Services Contribution (GSC) has created a significant structural revenue deficit in the General Fund for the City. As shown in the following table, had the formula-driven approach developed by staff from both the City and the Utility been honored, the City would have had an additional $17.8 million in General Fund Revenue; negating the need for property tax increases, elimination and freezing of positions and operational budget reductions. With the estimated formula-driven revenue, there would be sufficient funding to address projected FY 2026 expenditures and make critically needed facility maintenance and capital improvements.

General Fund	FY23 Adopted Budget	FY24 Adopted Budget	FY25 Adopted Budget	FY26 Adopted Budget
Revenue				
Property Tax	47,492,732	62,878,409	68,055,505	72,310,978
GSC	34,283,000	15,305,224	8,505,224	7,155,224
Other	72,580,954	78,235,850	78,807,397	77,243,524
Total Revenues	154,356,686	156,419,483	155,368,126	156,709,726
Expenditures	154,356,686	156,419,483	155,368,126	166,518,671
Formula-Based GSC Amount	N/A	15,305,224	15,926,777	17,516,817
Adopted vs. Formula-based GSC	**N/A**	**-**	**(7,421,553)**	**(10,361,593)**
Total Lost General Fund Revenue:	**(17,783,146)**			

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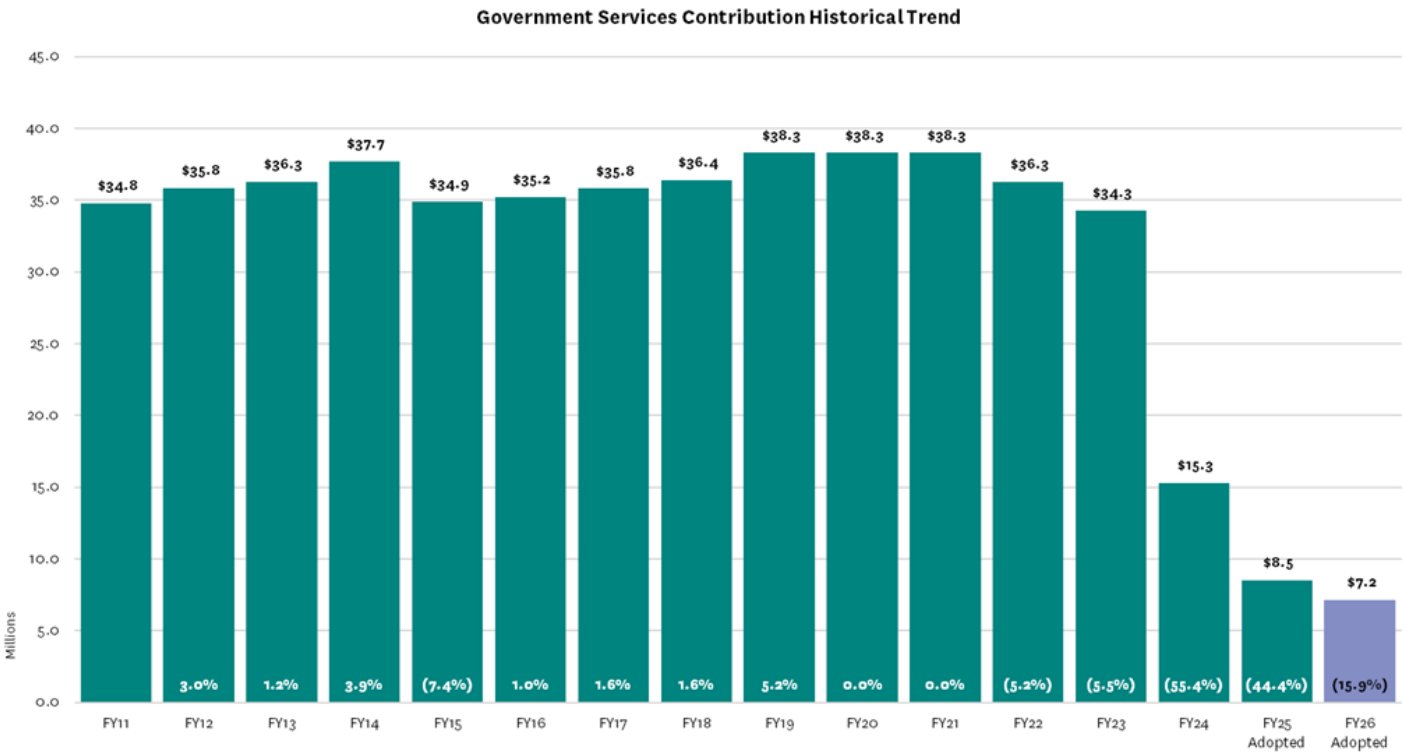
The FY 2026 budgeted amount of $7.2 million is the lowest the Government Services Contribution has been in recent history. The Government Services Contribution has gone from being the second largest revenue source to the General Fund in FY 2023 to the sixth largest revenue source in FY 2026.



Tax Revenue: Tax revenue makes up 61.6% of FY 2026 Adopted General Fund revenue. General Fund Taxes are comprised of two types of taxes: property tax and other taxes. Other taxes are comprised of Business Tax, Communication Service Tax, Local Option Gas Tax, and Utility Service Taxes. Property taxes make up 77.6% of this revenue category, followed by Utility Service Taxes (16.5%). This revenue category is budgeted at $99.8 million, $9.6 million or 10.6% higher than the FY 2025 Adopted Budget, primarily due to the increase in property tax revenue expected from the increase in taxable value and millage rate increase of 0.3000 mills.

Taxes	FY24 Actual	FY25 Budget	FY25 Amended	FY26 Adopted	$ Change vs. FY25 Adopted	% Change vs. FY25 Adopted
Property Tax	62,780,983	68,055,505	68,055,505	77,475,502	9,419,997	13.8%
Communications Service Tax	3,541,317	3,706,750	3,706,750	3,743,818	37,068	1.0%
Hazmat Gross Receipts	205,830	155,500	155,500	157,055	1,555	1.0%
Local Option Gas Tax	987,455	1,047,184	1,047,184	1,057,655	10,471	1.0%
Occupational Licenses - Direct Levy	864,878	884,000	884,000	884,000	0	0.0%
Payments in Lieu of Taxes	51,586	60,632	60,632	60,632	0	0.0%
Utility Service Tax - Electric	13,199,521	13,374,588	13,374,588	13,395,700	21,112	0.2%
Utility Service Tax - Gas	886,742	881,755	881,755	905,500	23,745	2.7%
Utility Service Tax - Miscellaneous	277,496	223,754	223,754	223,754	0	0.0%
Utility Service Tax - Water	1,928,463	1,880,908	1,880,908	1,918,200	37,292	2.0%
Total Taxes	**84,724,271**	**90,270,576**	**90,270,576**	**99,821,816**	**9,551,240**	**10.6%**

Property Taxes: Ad valorem tax, more commonly referred to as property tax, is the largest single General Fund revenue source, accounting for 47.8% of General Fund revenue. Property tax estimates are driven by two components: 1) taxable value of a city and 2) millage rate.

Taxable Value: County property appraisers assess all real property in their counties as of January 1st of each year. The aggregate of these values, including annexations, new construction, year-over-year appreciation in property values and excluding exempt properties, represents a city's total taxable value.

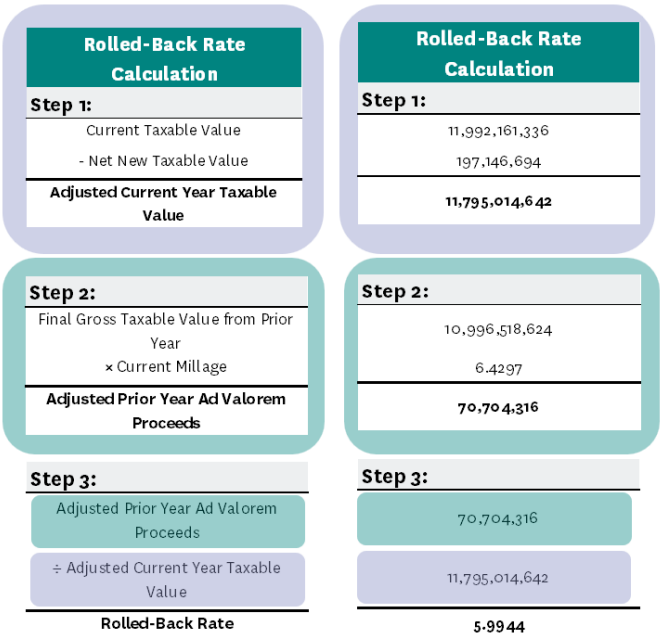
The taxable valuation for the City of Gainesville for tax year 2025 (as of July 1st), for which the FY 2026 Adopted Budget is based on, is $11,992,161,336 and represents a 9.1% increase over the tax year 2024 final valuation of $10,996,518,624. After years of declining property valuations, FY 2015 reversed the trend and property tax values have grown by $6.3 billion or 112.5% since. This is the thirteenth year in a row where the City has experienced growth in its taxable value. New construction assessed value for the tax year 2025 is $197,146,694, a 27.8% decrease from the new construction value of $272,957,098 in tax year 2024.

Every parcel of real property has a just value, an assessed value, and a taxable value. The just value is the property's market value. The assessed value is the just value minus assessment exemptions. The taxable value is the assessed value minus exemptions and is the value the tax collector uses to calculate the taxes due. The property appraiser sends an annual Notice of Proposed Property Taxes in August to each property owner as required by TRIM legislation. After the local governments determine their annual budgets, the county tax collector sends a tax bill to each property owner in late October or November. The taxes are due by March 31st of the following year. Owner-occupied properties have two main taxable value growth limits due to the Save Our Homes benefit and a Homestead Exemption.

Save Our Homes: Save our Homes is an amendment to the Florida constitution that took effect in 1995. It limits the annual increase in the assessed value of homesteaded properties to 3% or the change in the National Consumer Price Index, whichever is less. Only residential properties, which have a homestead exemption, qualify.

Homestead Exemption: When someone owns property and makes it their permanent residence or the permanent residence of their dependent, the property owner may be eligible to receive a homestead exemption that would decrease the property's taxable value. The current Homestead Exemption is a valuable property tax benefit that can save homeowners up to $50,000 on their taxable value. The first $25,000 of this exemption applies to all taxing authorities. The second $25,000 excludes School Board taxes and applies to properties with assessed values greater than $50,000.

Millage Rate: The FY 2026 Adopted Millage Rate is 6.7297 mills, 0.3000 mills higher than FY 2025 Adopted Budget. The increase in property values is projected to generate an additional $6.0 million in property tax revenue and the increase in the millage rate is projected to generate an additional $3.5 million in FY 2026.



Rolled-Back Rate: The millage rate which, exclusive of new construction, will provide the same property (ad valorem) tax revenue for each taxing entity as was levied during the prior year. The rolled back rate controls for changes in the market value of property and represents "no tax increase". The Rolled-Back Rate for FY 2026 is 5.9944 mills. The FY 2026 Adopted Millage Rate of 6.7297 mills is 12.27% higher than the Rolled-Back Rate.

Based on property values as of July 1, 2025 for the City, the median taxable property value for a single-family home is $136,798 and the average single-family home taxable property value is $154,084. The following table compares the estimated property tax bills for the average single-family home under the FY 2025 Adopted Millage Rate, FY 2026 Rolled-Back Rate, and the FY 2026 Adopted Millage Rate.

	FY 2025 Adopted Millage Rate	FY 2025 Rolled-Back Rate	FY 2026 Adopted Millage Rate
	6.4297	5.9944	6.7297
Estimated Property Tax Bill	**$990.71**	**$923.64**	**$1,036.94**

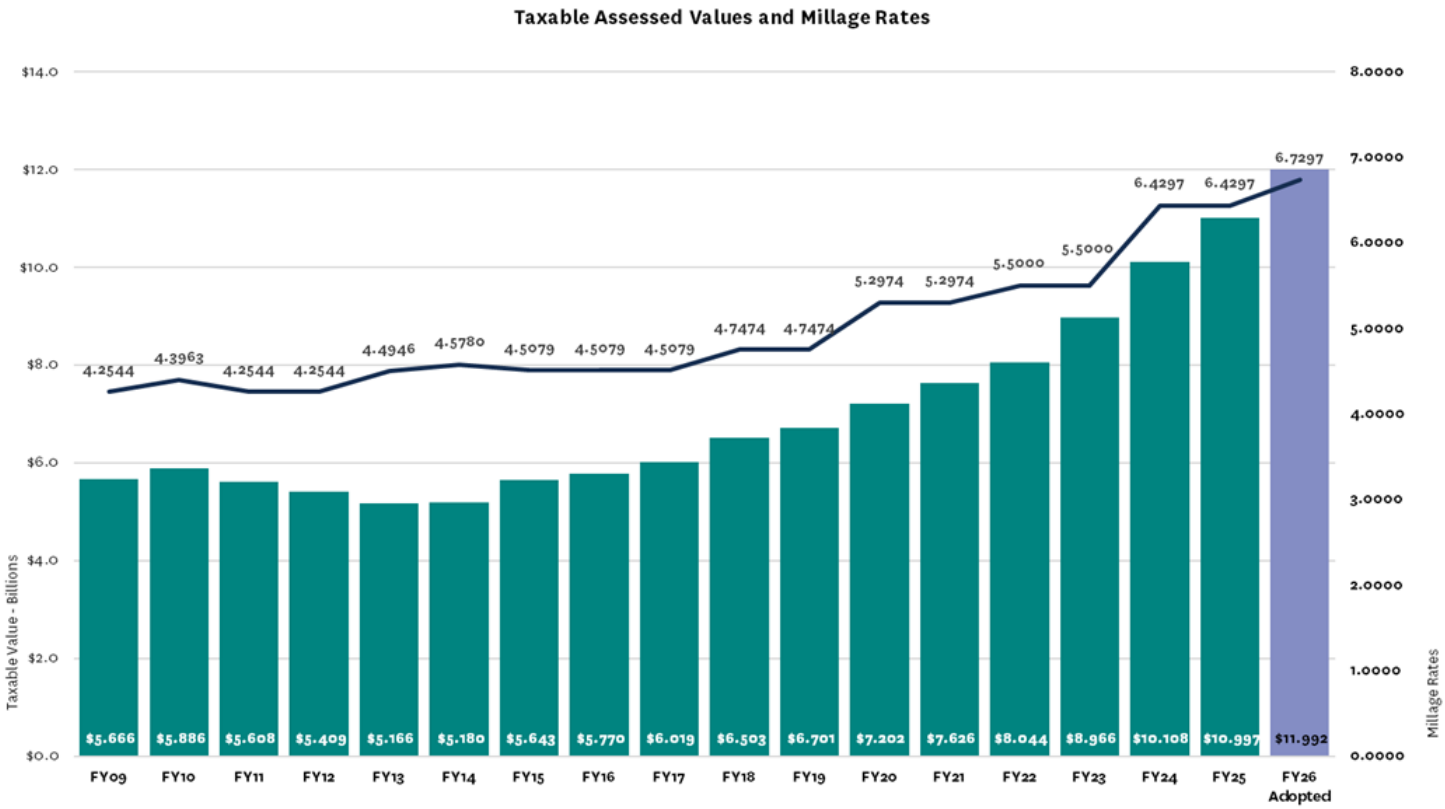
The following table provides an analysis of the adopted millage rate on homesteaded properties at varying property value levels.

Homesteaded Property						
Property Value	$ 150,000	$ 200,000	$ 250,000	$ 300,000	$ 350,000	$ 400,000
Adjusted Property Value with Homestead	$ 100,000	$ 150,000	$ 200,000	$ 250,000	$ 300,000	$ 350,000
Estimated Annual Property Tax Bill	**$ 672.97**	**$ 1,009.46**	**$ 1,345.94**	**$ 1,682.43**	**$ 2,018.91**	**$ 2,355.40**

The following table provides an analysis of the adopted millage rate on non-homesteaded properties at varying property value levels.

Non-Homesteaded Property						
Property Value	$ 150,000	$ 200,000	$ 250,000	$ 300,000	$ 350,000	$ 400,000
Estimated Annual Property Tax Bill	**$ 1,009.46**	**$ 1,345.94**	**$ 1,682.43**	**$ 2,018.91**	**$ 2,355.40**	**$ 2,691.88**

The following graph provides a historical overview of property tax valuations and corresponding millage rates for the City. In FY 2014 and FY 2015, the City adopted the Rolled-Back Rate and in FY 2019, the City adopted a millage rate below the Rolled-Back Rate. The FY 2026 Adopted Millage Rate is 6.7297 mills.



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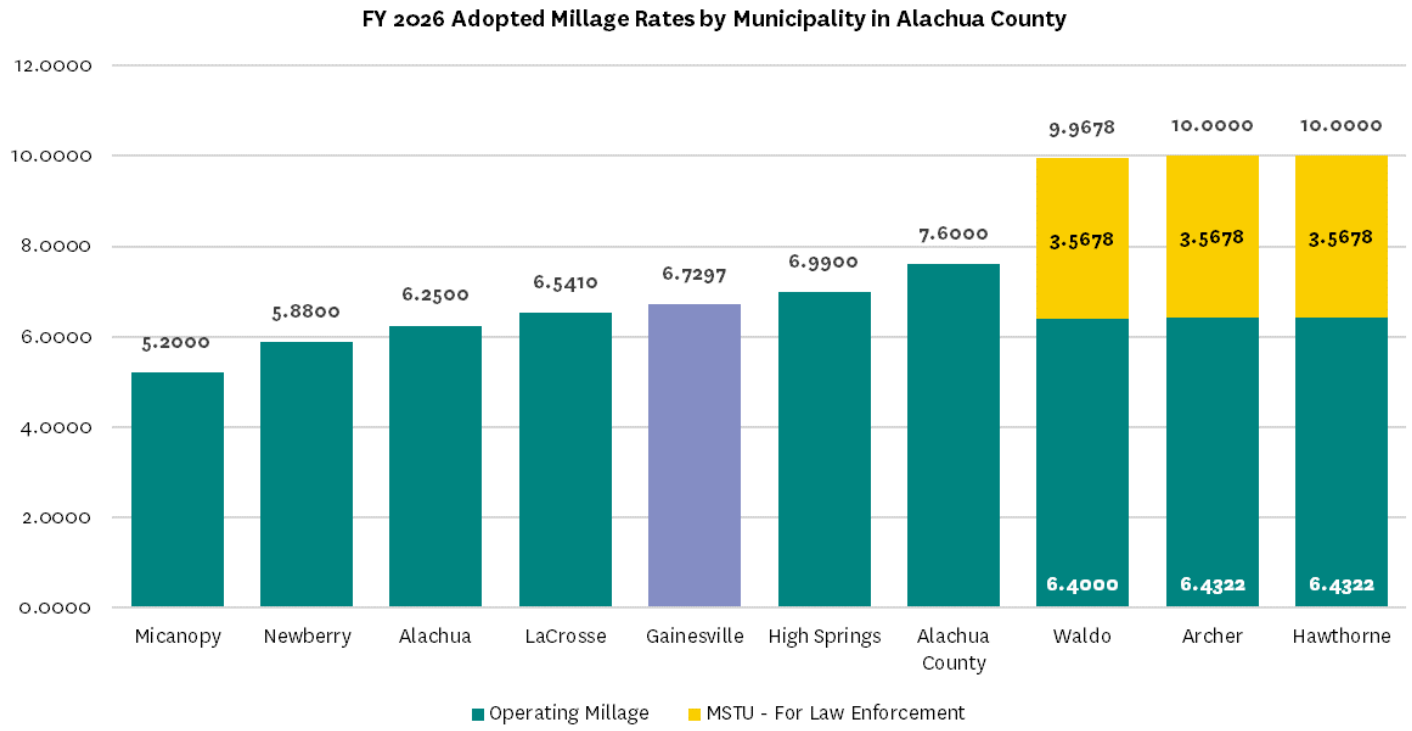
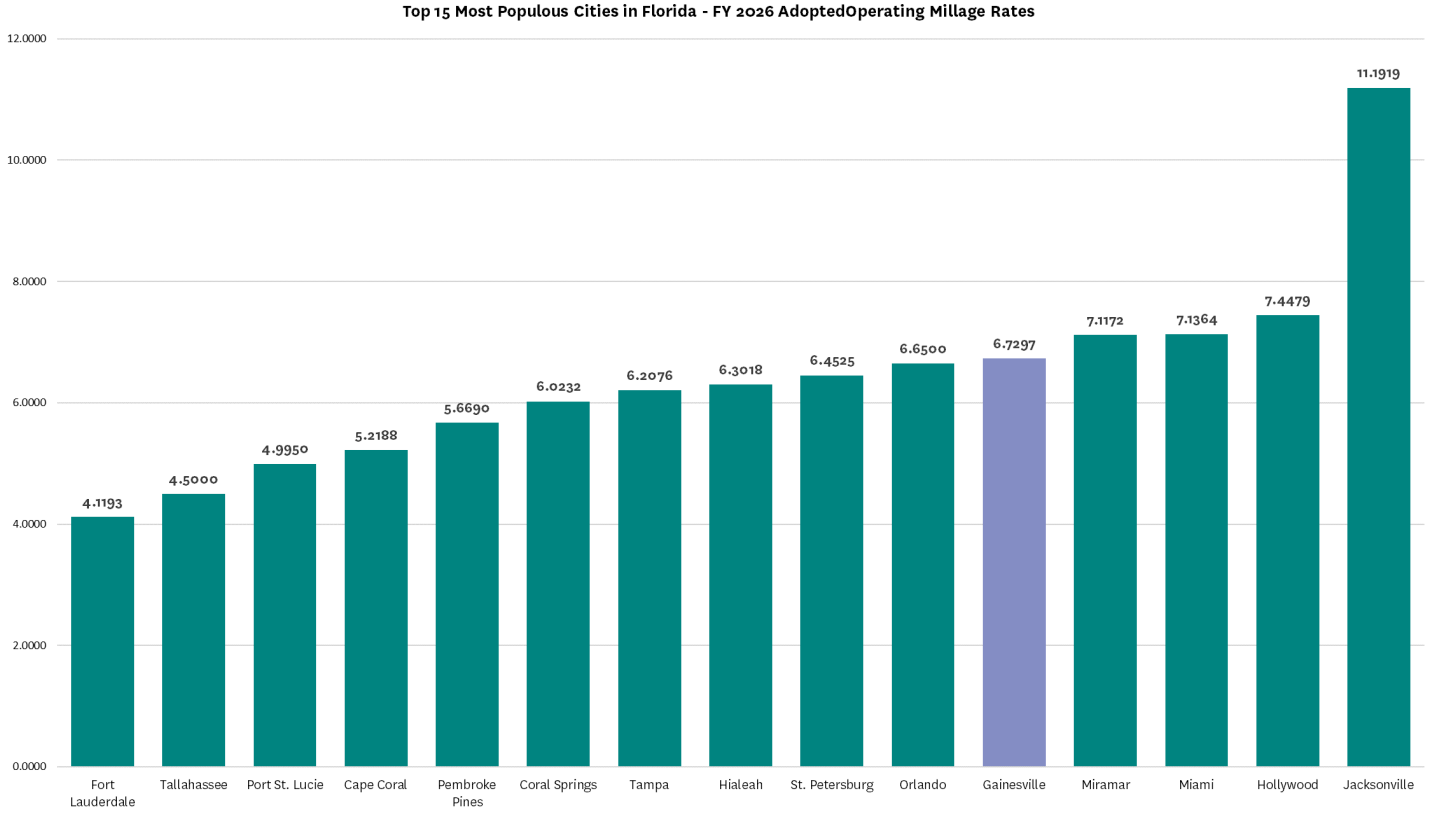
The following graph provides the adopted millage rates by municipality in Alachua County. The City of Gainesville is in the middle of the municipalities and County.



The following graph shows the top 15 most populous cities in Florida and their FY 2026 adopted operating millage rates. The City of Gainesville is the 11th highest.



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Overlapping Jurisdictional Millage Rates: City of Gainesville property owners must also pay property taxes to Alachua County, the School District (State Law and Required Local Board), St. John's River Water Management District, the Library and Children's Trust. For Fiscal Year 2026, these taxing authorities represent 69.7% of a City of Gainesville property owner's tax bill. With the adopted rates for FY 2026, the City of Gainesville portion of the total tax bill is approximately 30.3%. The overall property tax bill increases by 0.5%.

The following table provides an overview of the millage rates for the aforementioned authorities for Fiscal Year 2025 and for Fiscal Year 2026.

Taxing Jurisdiction	FY25 Adopted Millage Rate	% of Total Tax Bill	FY26 Adopted Millage Rate	% of Total Tax Bill	% Change vs. FY25
Alachua County	7.6180	34.5%	7.6000	34.2%	(0.2%)
Gainesville	6.4297	29.1%	6.7297	30.3%	4.7%
School District - State Law	3.2480	14.7%	3.2480	14.6%	0.0%
School District - Required Local Board	3.1840	14.4%	3.0030	13.5%	(5.7%)
St. John's River Water Management District	0.1793	0.8%	0.1793	0.8%	0.0%
Library	1.0000	4.5%	1.0000	4.5%	0.0%
Children's Trust	0.4500	2.0%	0.4500	2.0%	0.0%
Total	**22.1090**		**22.2100**		**0.5%**

Business Tax: This annual tax is paid by businesses in the City of Gainesville. In FY 2026, this revenue is budgeted at $884,000, $36,633, the same level as the FY 2025 Adopted Budget.

Communications Service Tax: The Communications Services Tax (CST) is imposed on retail sales of communications services which originate and terminate in Florida, or originate or terminate in Florida and are billed to a Florida address. Communications services include all forms of telecommunications previously taxed by the gross receipts tax plus cable television and direct-to-home satellite service. The law specifically states that the tax also applies to communications services provided through any "other medium or method now in existence or hereafter devised." CST is derived from two different tax rates plus a portion of direct-to-home satellite collections. The tax revenue is distributed between Gross Receipts CST, Sales CST, and local governments. The City's current tax rate of 5.570%[1] is collected on retail sales of communications services by each service provider. For FY 2026, projections provided by the State were higher than expected and this tax is budgeted at $3.7 million, $37,067 or 1.0% higher than the FY 2025 Adopted Budget.

Local Option Gas Tax: Local governments are authorized to levy a tax of one to six cents on every net gallon of motor fuel sold per county. The tax on motor fuel may be authorized by an ordinance adopted by a majority vote of the governing body or voter approval in a countywide referendum. The proceeds are used to fund specified transportation expenditures. Counties and municipalities must meet the same eligibility requirements as specified for the Local Government Half-cent Sales Tax Program and the County and Municipal Revenue Sharing Programs in order to receive these tax proceeds. The tax proceeds are distributed by the Department of Revenue (DOR) according to the distribution factors determined at the local level by Interlocal agreements between the county and municipalities within the county's boundaries. The FY 2026 Adopted Budget for this revenue source is $1.1 million, $10,471 or 1.0% higher than the FY 2025 Adopted Budget.

Utility Taxes: Utility tax revenues are generated through taxes levied on electric, natural gas, and water utility customers who reside within the City's corporate limits. The City charges a tax of 10%. Utility tax revenues are a function of three variables: number of customers, consumption per customer, and rates. The Gainesville Regional Utilities Authority sets the utility rates for FY 2026. The FY 2026 Adopted Budget for Utility Tax revenue is $16.4 million, $82,149 or 0.5% higher than the FY 2025 Adopted Budget.

[1] Florida Department of Revenue, Communications Service Tax Rate Table

Hazmat Gross Receipts: In FY 2026, this tax revenue is budgeted at $157,055, $1,555 or 1.0% higher than the FY 2025 Adopted Budget.

Permits, Fees and Assessments Revenue: Permits, Fees and Assessments revenue makes up 7.8% of FY 2026 Adopted General Fund revenue. Permits, Fees and Assessments are primarily comprised the Fire Assessment (99.5%) and other smaller permits such as Environmental Review and Zoning fees and Taxi Licenses. This revenue category is budgeted at $12.7 million, $263,101 or 2.1% higher than the FY 2025 Adopted Budget.

Permits, Fees & Assessments	FY24 Actual	FY25 Budget	FY25 Amended	FY26 Adopted	$ Change vs. FY25 Adopted	% Change vs. FY25 Adopted
Environmental Review Fees	6,098	9,138	9,138	51,295	42,157	461.3%
Fire Assessment	11,807,694	12,297,476	12,297,476	12,614,733	317,257	2.6%
Miscellaneous Permits	0	28,223	28,223	210	(28,013)	(99.3%)
Residential Rental Unit Permits	(1,120)	0	0	0	0	N/A
Taxi Licenses	7,600	3,150	3,150	6,000	2,850	90.5%
Zoning Fees	41,368	71,150	71,150	0	(71,150)	(100.0%)
Total Permits, Fees & Assessments	**11,861,640**	**12,409,137**	**12,409,137**	**12,672,238**	**263,101**	**2.1%**

Fire Assessment: During FY 2023, a new study was conducted to update the fire assessment methodology to a historical demand approach. The new methodology was approved by the City Commission on June 15, 2023 (Agenda #2023-563). At this time, the City Commission approved a cost recovery rate of 51.68% of the assessable Fire services budget. In FY 2026, the Fire Assessment revenue is budgeted at $12.6 million, $317,257 or 2.6% higher than the FY 2025 Adopted Budget and is set to recoup 53.0% of the assessable Fire service budget.

Residential Rental Unit Permits: The Residential Rental Unit Permit Program is closed due to HB 1417, which went into effect July 1, 2023 and prohibits local municipalities from regulating any aspect of the residential rental tenancy law. Therefore, there is no budget in this revenue category in FY 2025 or FY 2026.

Intergovernmental Revenue: Intergovernmental Revenue makes up 13.4% of FY 2026 Adopted General Fund revenue. The majority of Intergovernmental revenue (45.5%) comes from the Half-cent Sales Tax ($9.9 million), State Revenue Sharing ($7.7 million), and Insurance Premium Tax ($2.0 million). Intergovernmental revenue is budgeted at $21.7 million, $571,812 or 2.6% lower than the FY 2025 Adopted Budget primarily due to the removal of the one-time American Rescue Plan Act Revenue Replacement funds budgeted in FY 2025 and a reduction in the Half-cent Sales Tax projection compared to prior fiscal year.

Intergovernmental	FY24 Actual	FY25 Budget	FY25 Amended	FY26 Adopted	$ Change vs. FY25 Adopted	% Change vs. FY25 Adopted
Beverage Licenses	149,334	147,149	147,149	147,149	0	0.0%
FDOT - Streetlight Maintenance	851,280	874,461	874,461	900,687	26,226	3.0%
FDOT - Traffic Signal	946,765	883,169	883,169	974,181	91,012	10.3%
Federal Grant Revenue - ARPA	0	1,186,237	1,186,237	0	(1,186,237)	(100.0%)
Firefighters Supplemental Compensation	90,346	120,373	120,373	95,000	(25,373)	(21.1%)
Half-cent Sales Tax	9,833,176	10,018,930	10,018,930	9,856,854	(162,076)	(1.6%)
Insurance Premium Tax	2,182,565	1,618,568	1,618,568	1,955,462	336,894	20.8%
Mobile Home Licenses	47,673	70,635	70,635	70,635	0	0.0%
MTPO Contribution	28,208	32,400	32,400	0	(32,400)	(100.0%)
State Grant Revenue	3,222	0	0	0	0	N/A
State Revenue Sharing - Motor Fuel	7,303	1,705,342	1,705,342	1,705,342	0	0.0%
State Revenue Sharing - Sales Tax	5,253,145	5,580,844	5,580,844	5,960,986	380,142	6.8%
State Revenue Sharing - 8th Cent Tax	1,039,061	0	0	0	0	N/A
Total Intergovernmental	**20,432,080**	**22,238,108**	**22,238,108**	**21,666,296**	**(571,812)**	**(2.6%)**

Half-cent Sales Tax & State Revenue Sharing: Half-cent Sales Tax revenue is based on taxes collected within Alachua County and State Revenue Sharing is based on taxes collected state-wide. These two revenue projections are based on revenue sharing estimates developed by the Revenue Estimating Conference of the Florida Office of Economic and Demographic Research. Two sets of data are required by the Department of Revenue's Office of Tax Research to calculate annual county and municipal revenue estimates. First, the most recent annual population estimates, which have been adjusted for annexations and incorporations, are needed from the Office of Economic and Demographic Research to begin the process. Second, the official Measures Affecting Revenue adopted by the Revenue Estimating Conference at the conclusion of each Legislative Session is required prior to completing the estimates. The Measures embody the fiscal impacts to state and local revenues resulting from enacted legislation during the most recent legislative session. The FY 2026 Adopted Budget projects Half-cent Sales Tax to decrease by $162,076 or 1.6%, State Revenue Sharing for Motor Fuel is the same level as FY 2025 and State Revenue Sharing for Sales Tax increased by $380,142 or 6.8%.

Charges for Services Revenue: Charges for Services revenue makes up 8.9% of FY 2026 Adopted General Fund revenue. This revenue comes from a variety of sources, such as interlocal agreements, Indirect Service charges, and fees. The main departments that charge these fees are the Department of Parks, Recreation and Cultural Affairs (admission, recreation, golf course or camp fees), the Transportation Department (street and garage parking fees), Gainesville Fire Rescue (fire inspection fees), and Gainesville Police Department (school resource officers). The majority of Charges for Services Revenue comes from Indirect Services charges ($6.5 million) which comprise 45.1% of this revenue category.

In order to keep up with increases in costs of service delivery, the City's practice has historically been to evaluate user fees every other fiscal year. Most biennial reviews result in a 5% increase and the FY 2026 Adopted Budget includes these increases which were reviewed and adopted as part of the budget development process. In FY 2026, Charges for Services revenue is budgeted at $14.3 million, $1.8 million or 11.1% lower than the FY 2025 Adopted Budget.

Charges for Services	FY24 Actual	FY25 Budget	FY25 Amended	FY26 Adopted	$ Change vs. FY25 Adopted	% Change vs. FY25 Adopted
Adult Sport Fees	0	0	0	0	0	N/A
Airport Fire Services	717,339	660,750	660,750	677,269	16,519	2.5%
Airport Security Services	587,439	374,688	374,688	384,055	9,367	2.5%
Automatic Aid Agreement	803,142	650,000	650,000	650,000	0	0.0%
Background Checks	1,789	2,000	2,000	2,000	0	0.0%
Bad Debt-Charges for Services	(35,830)	0	0	0	0	N/A
Building Code Enforcement Fees	(200)	27,500	27,500	27,500	0	0.0%
Cart Rentals	209,514	207,743	207,743	218,130	10,387	5.0%
Cemetery Fees	54,140	18,000	18,000	18,900	900	5.0%
Cemetery Loan Payment	306	0	0	0	0	N/A
Charges for Services - Miscellaneous	0	0	0	0	0	N/A
Concessions	82,241	246,000	246,000	24,000	(222,000)	(90.2%)
Concessions - Alcoholic Beverages	183,718	0	0	0	0	N/A
Credit Card Fees	0	0	0	0	0	N/A
Document Reproduction Fees	47,660	42,000	42,000	42,000	0	0.0%
Domestic Partnership Registration Fees	1,249	0	0	0	0	N/A
Driving Range Fees	155,573	175,997	175,997	184,797	8,800	5.0%
Drug Enforcement Operations Reimbursements	0	0	0	0	0	N/A
Engineering Services	0	0	0	0	0	N/A
Environmental Review	0	0	0	0	0	N/A
Fire Inspection Fees	241,125	120,341	120,341	126,358	6,017	5.0%

Charges for Services (continued)	FY24 Actual	FY25 Budget	FY25 Amended	FY26 Adopted	$ Change vs. FY25 Adopted	% Change vs. FY25 Adopted
Football Game Days Service	38,438	0	0	0	0	N/A
GFR Billable Overtime	209,248	175,000	175,000	260,000	85,000	48.6%
GHA HUD Contract	0	0	0	0	0	N/A
Golf Charges for Services	(155)	0	0	0	0	N/A
Golf Course	0	0	0	0	0	N/A
Golf Lessons Fees	7,236	375	375	375	0	0.0%
GPD Billable Overtime	0	0	0	0	0	N/A
Greens Fees	630,625	525,687	525,687	529,000	3,313	0.6%
GRU Charges Revenue	32,400	0	0	0	0	N/A
GRU Legal Services	178,702	0	0	0	0	N/A
Handicap Services	1,365	150	150	1,273	1,123	748.7%
Hazmat Costs Recovery	149,067	1,300	1,300	3,400	2,100	161.5%
Indirect Service Revenue	7,922,385	7,379,866	7,379,866	6,469,895	(909,971)	(12.3%)
IQ Fiber 3rd Party Inspections	451,798	500,000	500,000	0	(500,000)	(100.0%)
Ironwood - Booking Fees Commission	22,276	0	0	0	0	N/A
Ironwood - Cash Over/Short	2,967	0	0	0	0	N/A
Ironwood - Cash Tips Received	250	0	0	0	0	N/A
Ironwood - Credit Card Tips Received	43,667	53,000	53,000	53,000	0	0.0%
Ironwood Facility Rentals	13,560	0	0	0	0	N/A
Land Development Code Review Fees	167,140	227,449	227,449	191,245	(36,204)	(15.9%)
Law Enforcement Services	0	0	0	0	0	N/A
LDC Fees - Enterprise Zone 1	0	0	0	0	0	N/A
Legal Services	0	205,722	205,722	0	(205,722)	(100.0%)
Micromobility Ride Fee Share	44,212	52,000	52,000	54,600	2,600	5.0%
Miscellaneous Fees	0	0	0	0	0	N/A
Miscellaneous Fees - GPD	0	0	0	0	0	N/A
Neighborhood Parking Decals	0	0	0	0	0	N/A
Park Admission Fees	152,827	171,563	171,563	180,141	8,578	5.0%
Parking - App	209,959	860,877	860,877	860,877	0	0.0%
Parking - Garage Revenues	173,361	55,459	55,459	55,459	0	0.0%
Parking - Lot Revenue	17,013	74,997	74,997	74,997	0	0.0%
Parking - Neighborhood Permits	368,779	478,282	478,282	478,282	0	0.0%
Parking Paystation	0	0	0	0	0	N/A
Parking-On-Street Parking Revenue	47,136	0	0	0	0	N/A
Parking-Services Convenience Fee	20,471	0	0	0	0	N/A
Permits - Special Event	20,169	0	0	0	0	N/A
Police Cost Recovery	67,644	0	0	0	0	N/A
PRCA Fees	176	0	0	0	0	N/A
Pro Shop Sales	85,155	25,000	25,000	20,000	(5,000)	(20.0%)
Recreation Centers Fees	68,089	60,000	60,000	63,000	3,000	5.0%
Recreation Fees	60,811	52,000	52,000	54,600	2,600	5.0%
Recreation Memberships	1,676	0	0	0	0	N/A
Recreation Memberships & Sports	0	1,750	1,750	1,750	0	0.0%
Registration Fees	0	0	0	0	0	N/A
Right Of Way Permit Fees	561,690	352,200	352,200	107,625	(244,575)	(69.4%)

Charges for Services (continued)	FY24 Actual	FY25 Budget	FY25 Amended	FY26 Adopted	$ Change vs. FY25 Adopted	% Change vs. FY25 Adopted
School Resource Officer Contract	1,441,819	1,569,375	1,569,375	1,569,375	0	0.0%
Site Permit Fees	14,717	0	0	0	0	N/A
Special Events Fees	2,715	970	970	970	0	0.0%
Street Closure Fees	0	0	0	0	0	N/A
Summer Playground Fees	59,487	43,650	43,650	45,833	2,183	5.0%
Swimming Pool Fees	290,307	275,000	275,000	288,750	13,750	5.0%
Ticket Sales	(238)	0	0	0	0	N/A
Towing Application Program (CFS)	57,148	0	0	0	0	N/A
Traffic Engineering Projects Reimbursement	346,998	220,000	220,000	25,000	(195,000)	(88.6%)
Traffic Review Fees	12,330	5,700	5,700	5,700	0	0.0%
Traffic Signal County Contract	0	140,689	140,689	495,170	354,481	252.0%
Trespass Towing App	0	66,895	66,895	66,895	0	0.0%
Vending Machine-ATM Commission Revenue	840	1,715	1,715	1,715	0	0.0%
Vision Zero Ride Fee Share	10,292	8,215	8,215	8,215	0	0.0%
Youth Sports Fees	11,622	19,192	19,192	19,192	0	0.0%
Zoning Fee (CFS)	0	0	0	0	0	N/A
Total Charges for Services	**17,067,379**	**16,129,097**	**16,129,097**	**14,341,343**	**(1,787,754)**	**(11.1%)**

Indirect Service Charges: The General Fund covers the cost of a variety of shared services such as purchasing, payroll, legal services, facilities maintenance, utilities, human resources, budget, audit and accounting. The City uses a third party to calculate the allocation of the cost of those services which are provided to other City departments, including GRU. During FY 2025, a new cost allocation study was conducted and the FY 2026 Adopted Budget reflects these charges. The cost allocation study is conducted annually. In addition, during FY 2026, the Gainesville Regional Utilities informed the City that it would be paying $1.3 million less than what was determined by the study is due to the City. As part of the budget development process, impacted departments including the Office of the City Attorney, the Office of the City Auditor, the Office of the City Clerk, the Office of Equity & Inclusion, the Department of Financial Services and the Human Resources were asked to reduce their staffing levels to account for the reduction in revenue and services no longer provided to the Utility.

School Resource Officers: The School Resource Officers revenue makes up 10.9% of this revenue category and is budgeted $1.6 million, the same level as the FY 2025 Adopted budget. The School Resource Officers Program is based on a contract with the Alachua County School Board to provide Gainesville police officers at a majority of public schools within the City of Gainesville. The School Resource Officers Program's primary focus is working with the school's administration to maintain a safe learning environment.

Automatic Aid Agreement: The Automatic Aid Agreement makes up 4.5% of this revenue category and is budgeted at $650,000, the same level as the FY 2025 Adopted Budget. Executed in June of 2018, it is an Interlocal agreement with Alachua County to provide for the quickest unit response from both agencies in the City of Gainesville and the designated aid area in Alachua County surrounding the City limits.

Fines and Forfeitures Revenue: Fines and Forfeitures revenue makes up 0.5% of FY 2025 Adopted General Fund revenue. The majority of Fines and Forfeitures revenue comes from False Alarm Penalties (62.8%) and Court Fines and Forfeitures (30.6%) which comprise $780,845 or 93.4% of this revenue category. Overall Fines and Forfeitures revenue is forecasted to decrease by $476 or 0.1% in FY 2025 due to a projected decrease in Code Enforcement prosecutions.

Fines and Forfeitures	FY24 Actual	FY25 Budget	FY25 Amended	FY26 Adopted	$ Change vs. FY25 Adopted	% Change vs. FY25 Adopted
Code Enforcement Citations	3,458	0	0	0	0	N/A
Code Enforcement Penalties	27,700	8,855	8,855	9,035	180	2.0%
Code Enforcement Prosecutions	1,731	5,404	5,404	1,210	(4,194)	(77.6%)
Code Enforcement Training	194	1,824	1,824	4,550	2,726	149.5%
Court Fines and Forfeitures	195,048	255,845	255,845	255,845	0	0.0%
False Alarm Penalties	552,319	525,000	525,000	525,000	0	0.0%
Fines and Forfeitures Bad Debt	(276)	0	0	0	0	N/A
Miscellaneous Fines & Forfeitures	0	412	412	433	21	5.1%
Municipal Court Costs	1,040	1,309	1,309	1,335	26	2.0%
Parking Citation Revenue	315,632	38,240	38,240	39,005	765	2.0%
State Confiscated Property	0	0	0	0	0	N/A
Total Fines and Forfeitures	**1,096,844**	**836,889**	**836,889**	**836,413**	**(476)**	**(0.1%)**

Miscellaneous Revenue: Miscellaneous Revenue makes up 2.3% of FY 2026 Adopted General Fund revenue. The majority of Miscellaneous Revenue is budgeted to come from Interest on Investments (76.9%), and Other Miscellaneous Revenues (13.7%), and Rental Revenue (6.9%). Miscellaneous Revenue is forecasted to increase by $3.8 million or 1.0% in FY 2026 due to lower gas tax rebate projections.

Miscellaneous Revenues	FY24 Actual	FY25 Budget	FY25 Amended	FY26 Adopted	$ Change vs. FY25 Adopted	% Change vs. FY25 Adopted
Bank and Bond Custodial Fees	37,090	0	0	0	0	N/A
Contributions/Donations	72,895	0	37,766	0	0	(100.0%)
Fitness Equipment Loan Repayment	30,487	0	0	0	0	N/A
Gain/Loss on Investments	18,046	0	0	0	0	N/A
Gas Tax Rebate	35,047	36,855	36,855	0	(36,855)	(100.0%)
GASB 87	49,588	0	0	0	0	N/A
Insurance Recovery	13,033	0	0	0	0	N/A
Interest From Bank	44,519	0	0	0	0	N/A
Interest On Investments	4,611,176	2,890,158	2,890,158	2,890,158	0	0.0%
Miscellaneous Revenue	278,121	513,604	513,604	513,604	0	0.0%
Miscellaneous Revenue Bad Debt	(202,651)	0	0	0	0	N/A
Property Sale Proceeds	299,271	0	0	0	0	N/A
Rental Revenue	172,844	257,500	257,500	257,500	0	0.0%
Rental Revenue - Commercial	297,042	0	0	0	0	N/A
Sale of Fixed Assets - Proceeds	33,345	50,500	50,500	50,500	0	0.0%
Take Home Vehicle	30,660	47,280	47,280	47,280	0	0.0%
Unrealized Gain/Loss	643,052	0	0	0	0	N/A
Total Miscellaneous Revenues	**6,463,564**	**3,795,897**	**3,833,663**	**3,759,042**	**(36,855)**	**(1.0%)**

Transfers for Other Funds/Sources Revenue: Transfers from Other Funds/Sources makes up 4.7% of FY 2026 Adopted General Fund revenue. The majority of Transfers from Other Funds/Sources is budgeted to come from the Government Service Contribution (93.7%) which was discussed earlier in this Overview. Transfers from Other Funds/Sources is forecasted to decrease by $2.0 million or 21.1% in FY 2026 primarily due to the reduction of the Government Service Contribution of $1.35 million.

Transfers from Other Sources	FY24 Actual	FY25 Budget	FY25 Amended	FY26 Adopted	$ Change vs. FY25 Adopted	% Change vs. FY25 Adopted
Evergreen Cemetery	0	160,000	160,000	185,069	25,069	15.7%
Gainesville Community Reinvestment Area	0	298,000	298,000	0	(298,000)	(100.0%)
Government Services Contribution	15,305,225	8,505,224	8,505,224	7,155,224	(1,350,000)	(15.9%)
Interfund Transfer Revenue	0	0	10,065	0	0	(100.0%)
Local Option Gas Tax	0	304,736	304,736	0	(304,736)	(100.0%)
Other Miscellaneous Transfers	4,616,054	19,977	19,977	0	(19,977)	(100.0%)
RTS - Direct Services	0	100,485	100,485	0	(100,485)	(100.0%)
Solid Waste	0	300,000	300,000	300,000	0	0.0%
Total Transfers from Other Sources	**19,921,279**	**9,688,422**	**9,698,487**	**7,640,293**	**(2,048,129)**	**(21.1%)**

Special Revenue Funds Overview

Special Revenue Funds are used to account for the proceeds of specific revenue sources (other than expendable trusts or for major capital projects) that are restricted to expenditures for specific purposes. This includes grant funds such as Community Development Block Grant, trust funds such as the Arts in Public Places Trust, and other miscellaneous restricted revenues such as the State & Federal Law Enforcement Contraband Forfeiture funds and the American Rescue Plan Act funds.

The FY 2026 Adopted Revenue Budget for Special Revenue Funds totals $18.6 million, $3.2 million or 21.4% higher than the FY 2025 Adopted Budget primarily driven by an increase in the use of fund balance.

Sources of Funds by Revenue Category	FY24 Actual	FY25 Adopted	FY25 Amended	FY26 Adopted	$ Change vs. FY25 Adopted	% Change vs. FY25 Adopted
Intergovernmental	21,598,205	6,748,633	3,706,460	6,687,747	(60,886)	(0.9%)
Charges for Services	3,216,814	1,185,000	3,277,826	1,218,200	33,200	2.8%
Fines & Forfeitures	269,134	0	0	0	0	N/A
Miscellaneous Revenue	6,966,043	1,192,129	1,465,322	812,129	(380,000)	(31.9%)
Other Financing Sources: Transfers In From Other Funds	5,988,764	3,350,658	3,410,481	3,955,658	605,000	18.1%
Other Financing Sources: Fund Balance	0	2,828,423	61,901,874	5,902,430	3,074,007	108.7%
Total Sources of Funds	**38,038,959**	**15,304,843**	**73,761,962**	**18,576,164**	**3,271,321**	**21.4%**

Debt Service Fund Overview

Debt Service Funds are used to account for the accumulation of resources for the payment of general long-term debt principal and interest.

The FY 2026 Adopted Revenue Budget for the Debt Service Fund totals $26.4 million, $651,921 or 2.4% lower than the FY 2025 Adopted Budget primarily driven by a decrease in debt service payments in FY 2026.

Sources of Funds by Revenue Category	FY24 Actual	FY25 Adopted	FY25 Amended	FY26 Adopted	$ Change vs. FY25 Adopted	% Change vs. FY25 Adopted
Intergovernmental	1,079,689	0	0	0	0	N/A
Charges for Services	4,456,628	0	0	0	0	N/A
Other Financing Sources: Transfers In From Other Funds	18,713,184	27,047,875	27,047,875	26,395,954	(651,921)	(2.4%)
Total Sources of Funds	**24,249,500**	**27,047,875**	**27,047,875**	**26,395,954**	**(651,921)**	**(2.4%)**

Capital Project Funds Overview

Capital Projects Funds are used to account for financial resources to be used for the acquisition or construction of major capital facilities (other than those financed by Proprietary Funds and Trust Funds).

The FY 2026 Adopted Revenue Budget for the Capital Project Funds Fund totals $26.6 million, $6.2 million or 19.0% lower than the FY 2025 Adopted Budget primarily driven by reductions in the use of fund balance.

Sources of Funds by Revenue Category	FY24 Actual	FY25 Adopted	FY25 Amended	FY26 Adopted	$ Change vs. FY25 Adopted	% Change vs. FY25 Adopted
Taxes	23,515,120	19,825,586	19,825,586	11,125,586	(8,700,000)	(43.9%)
Intergovernmental	0	0	0	8,700,000	8,700,000	N/A
Charges for Services	170,088	0	0	0	0	N/A
Miscellaneous Revenue	3,750,762	0	0	0	0	N/A
Other Financing Sources: Transfers In From Other Funds	5,581,572	2,415,000	10,338,231	2,475,000	60,000	2.5%
Other Financing Sources: Fund Balance	0	10,618,600	53,008,361	4,324,957	(6,293,643)	(59.3%)
Total Sources of Funds	**33,017,542**	**32,859,186**	**83,172,177**	**26,625,543**	**(6,233,643)**	**(19.0%)**

Proprietary Funds Overview

Proprietary Funds (Enterprise and Internal Service) are used to account for operations:

- That are financed and operate in a manner similar to private business enterprises - where the intent of the governing body is that the costs of providing goods/services to the general public on a continuing basis be financed or recovered primarily through user charges; or
- Where the governing body has decided that periodic determination of revenues earned, expenses incurred, and/or net income that is appropriate for capital maintenance, public policy, management control, accountability or other purposes.

The General Government Proprietary Funds are comprised of the following:

- Enterprise: Building Code Enforcement, Regional Transit System, Solid Waste Collection and Stormwater Management.
- Internal Service: Employee's Health and Accidental Benefits, Fleet Management & Replacements and General Insurance.

The FY 2026 Adopted Revenue Budget for the Proprietary Fund totals $117.4 million, $4.9 million or 4.4% higher than the FY 2025 Adopted Budget primarily driven by an increase in Charges for Service and Miscellaneous Revenue of $5.8 million and a reduction in the use of fund balance ($2.4 million).

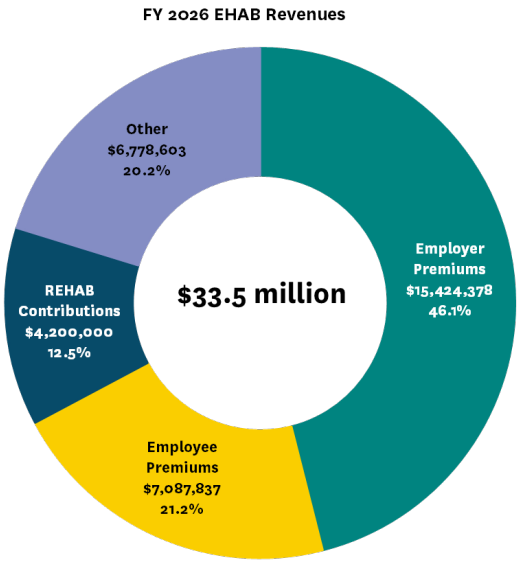
Sources of Funds by Revenue Category	FY24 Actual	FY25 Adopted	FY25 Amended	FY26 Adopted	$ Change vs. FY25 Adopted	% Change vs. FY25 Adopted
Taxes	4,331,639	2,340,045	2,340,045	2,340,045	0	0.0%
Permits, Fees, Assessments	5,915,869	3,783,398	3,783,398	3,783,398	0	0.0%
Intergovernmental	22,134,878	21,169,924	21,501,124	22,050,487	880,563	4.2%
Charges for Services	86,088,252	72,696,760	72,696,760	76,092,429	3,395,669	4.7%
Fines & Forfeitures	8,765	0	0	0	0	N/A
Miscellaneous Revenue	7,900,610	6,175,001	6,307,389	8,593,210	2,418,209	39.2%

Sources of Funds by Revenue Category	FY24 Actual	FY25 Adopted	FY25 Amended	FY26 Adopted	$ Change vs. FY25 Adopted	% Change vs. FY25 Adopted
Other Financing Sources: Transfers In From Other Funds	4,115,606	814,930	1,008,884	1,412,771	597,841	73.4%
Other Financing Sources: Fund Balance	0	5,496,365	13,403,892	3,118,577	(2,377,788)	(43.3%)
Total Sources of Funds	**130,495,619**	**112,476,423**	**121,041,492**	**117,390,917**	**4,914,494**	**4.4%**

As noted above, the City operates three separate internal service funds, the revenue of which provides services to City departments as well as employees. The largest Internal Service Fund is the Employee Health and Accident Benefits (EHAB) Fund which is used to account for the self-insurance plan for employees' health and accident claims. The largest revenue sources for this fund are the premium contributions from the employer, employees and retirees for their premiums.

These premiums are set annually by the Risk Management Department based on historical trends in claims experience. Revenues for FY 2026 total $33.5 million.

The City's General Insurance Fund operates in a similar manner, collecting premiums from the City's funds to operate a self-insurance plan for workers' compensation, automobile, general and public official liability coverage for both General Government and GRU.



The Risk Management Department sets the premium rates based on each fund's claim history and exposure to loss.

Fiduciary Funds Overview

The FY 2026 Adopted Revenue Budget for the Fiduciary Fund totals $115.8 million, the same level as FY 2025 Adopted Budget.

Sources of Funds by Revenue Category	FY24 Actual	FY25 Adopted	FY25 Amended	FY26 Adopted	$ Change vs. FY25 Adopted	% Change vs. FY25 Adopted
Charges for Services	31,443,011	27,640,000	27,640,000	27,640,000	0	0.0%
Miscellaneous Revenue	230,373,861	88,204,000	88,204,000	88,204,000	0	0.0%
Other Financing Sources: Transfers In From Other Funds	1,417,805	0	0	0	0	N/A
Other Financing Sources: Fund Balance	0	0	191,849	0	0	N/A
Total Sources of Funds	**263,234,676**	**115,844,000**	**116,035,849**	**115,844,000**	**0**	**0.0%**

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City of
Gainesville
A Steady Path Forward

Expenditure Outlook

City of Gainesville, Florida
Fiscal Year 2026

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Expenditure Overview

Section 218.33, Florida Statutes (F.S.), states "Each local governmental entity shall follow uniform accounting practices and procedures as promulgated by rule of the department to assure the use of proper accounting and fiscal management by such units. Such rule shall include a uniform classification of accounts." Additionally, Section 218.32, F.S., requires that each local government reporting entity submit annual financial information to the Department of Financial Services. Expenditures are defined in a governmental fund accounting context as all decreases in fund net assets - for current operations, capital outlay or debt service - except those arising from operating and residual equity transfers to other funds. Furthermore, it is the intent of the Legislature that units of local government summarize their financial data in a functionally equivalent manner in order to facilitate comparison and analysis. This document provides expenditure budget detail at the fund, department, major expense category, and function level, which are further described below:

Fund: The City manages a total of 69 active funds in FY 2026 which roll-up up into five major funds: General Fund, Special Revenue Fund, Debt Service Fund, Proprietary Fund and Fiduciary Fund. This chapter provides a high level overview of the expenses for each fund.

Department: The City has 22 departments that receive appropriations to manage their operations.

Major Expense Category: This budget document provides expenditure breakdown by four major expense categories:

- Personnel – represents salaries, wages, and fringe benefits (retirement and health insurance benefits)
- Operating – represents non-personnel and non-capital expenses to manage City operations such as office supplies, materials, training, utilities, dues and subscriptions, printing, contractual services, and telephone expenses
- Debt Service – represents annual repayments for loans, bonds or other borrowings
- Non-Operating –represents expenses for capital outlay, aid to private organizations, and transfers.

Function: This budget document provides expenditure breakdown by the following functions:

- Culture and Recreation – Cost of providing and maintaining cultural and recreational facilities and activities for the benefit of citizens and visitors.
- Debt Service – Annual payments on loans, bonds or other borrowings outstanding for the City.
- Economic Environment – Cost of providing services which develop and improve the economic condition of the community and its citizens.
- General Government Services – Services provided by the legislative and administrative branches of the local government for the benefit of the public and the governmental body as a whole. This class does not include administrative services provided by a specific department in support of services properly included in another major class.
- Human Services – Cost of providing services for the care, treatment and control of human illness, injury or handicap; and for the welfare of the community as a whole and its individuals. Includes mental health, physical health, and public assistance programs, developmentally disabled and interrelated programs such as the provision of health care for indigent persons.
- Internal Services – Costs of goods or services provided by one department or agency to other departments or agencies of the governmental unit, or to other governmental units, on a cost-reimbursement basis.
- Other Financing Uses – Transfers from one fund group of the reporting entity to another, which are not repayable and do not constitute payment or reimbursement for goods provided or services performed.
- Physical Environment – Cost of services provided for the primary purpose of achieving a satisfactory living environment by controlling and utilizing elements of the environment.
- Public Safety – Services for the security of persons and property.

- Transportation – Cost of services for the safe and adequate flow of vehicles, travelers, and pedestrians. Does not include expenditures incidental to transportation, but directly related to public safety, such as traffic control, law enforcement, and highway safety projects.

This breakdown assists with mapping the budget document to the City's Annual Comprehensive Financial Report which is the result of an annual audit conduct by an external auditor. The City's Department of Financial Services is currently working on the annual audit for FY 2025.

All Funds Overview

The FY 2026 Adopted Budget for All Funds is $466,872,174 including balances and transfers and is $8.0 million or 1.7% higher than the FY 2025 Adopted All Funds Budget of $458,900,453. Additional information on the expenditures managed by Departments in FY 2026 can be found in the individual Department Overview pages in this section of the Financial and Operating Plan. The following table provides a high-level overview of FY 2026 expenditures by Fund and Department. The top three largest expenses are Non-Departmental (32.5% of the total budget), Public Works Department (12.3% of the total budget) and Police Department (10.6% of the total budget).

Expenditures	General Fund	Special Revenue	Debt Service	Capital Projects	Proprietary	Fiduciary	Total
City Attorney	1,569,461	100,470	0	0	331,338	10,128	2,011,397
City Auditor	740,849	0	0	0	0	0	740,849
City Clerk	1,301,272	0	0	0	0	0	1,301,272
City Commission	601,195	0	0	0	0	0	601,195
City Manager	1,778,069	24,319	0	870,000	71,929	0	2,744,318
Communications & Marketing	1,080,527	0	0	0	0	0	1,080,527
Equity & Inclusion	1,103,703	0	0	0	0	0	1,103,703
Financial Services	3,021,649	0	0	0	164,839	370,347	3,556,835
Fire Rescue	29,518,613	35,000	0	8,000,000	593,500	0	38,147,113
Gainesville Community Reinvestment Area	0	6,729,527	0	0	60,000	0	6,789,527
Housing & Community Development	531,281	3,096,287	0	0	0	0	3,627,568
Human Resources	2,286,884	40,000	0	0	0	0	2,326,884
Management & Budget	1,044,806	0	0	0	0	0	1,044,806
Non-Departmental	30,013,481	445,069	26,395,954	1,052,936	164,239	93,696,286	151,767,965
Parks, Recreation and Cultural Affairs	12,366,846	226,456	0	72,551	190,000	0	12,855,852
Police	44,916,361	1,182,700	0	790,848	2,539,000	0	49,428,909
Procurement and Contracts Management	883,676	0	0	0	0	0	883,676
Public Works	15,992,402	6,564,990	0	4,560,000	30,122,520	0	57,239,911
Risk Management	185,200	0	0	0	42,747,215	29,654	42,962,069
Sustainable Development	3,293,808	0	0	0	4,507,060	0	7,800,868

Expenditures (continued)	General Fund	Special Revenue	Debt Service	Capital Projects	Proprietary	Fiduciary	Total
Technology	8,404,948	0	0	353,080	0	0	8,758,028
Transportation	1,393,577	0	0	160,000	35,796,148	0	37,349,725
Wild Spaces Public Places	10,988	0	0	10,766,128	0	0	10,777,116
Total Department	**162,039,596**	**18,444,818**	**26,395,954**	**26,625,543**	**117,287,789**	**94,106,415**	**444,900,115**
Interfund Transfers	0	0	0	0	0	0	0
Addition to Fund Balance	0	131,346	0	0	103,128	21,737,585	21,972,059
Total Expenditures	**162,039,596**	**18,576,164**	**26,395,954**	**26,625,543**	**117,390,917**	**115,844,000**	**466,872,174**

The following table provides the FY 2026 Adopted All Funds expenditures budget by Major Expense category. The largest major expense in FY 2026 is personnel, which represents 48.0% of the total and is budgeted at $213.8 million, $11.5 million or 5.7% higher than the FY 2025 Adopted Budget. The second largest major expense is operating, which represents 37.5% of the total and is budgeted at $166.7 million, $38.3 million or 29.8% higher than the FY 2025 Adopted Budget. The third largest major expense category is Debt Service, which represents 9.0% of the total and is budgeted at $40.3 million, $898,051 or 2.2% less than the FY 2025 Adopted Budget. The fourth largest major expense category is non-operating, which represents 5.4% of the total and is budgeted at $24.2 million in FY 2026, $28.5 million or 54.1% less than the FY 2025 Adopted Budget.

Expenditures by Major Expense	FY24 Actual	FY25 Adopted	FY25 Amended	FY26 Adopted	$ Change vs. FY25 Adopted	% Change vs. FY25 Adopted
Personnel	187,254,280	202,291,206	202,747,441	213,751,442	11,460,236	5.7%
Operating	140,968,186	128,451,860	174,647,120	166,741,121	38,289,261	29.8%
Debt Service	29,331,689	41,154,566	45,195,901	40,256,515	(898,051)	(2.2%)
Non-Operating	90,823,474	52,628,155	142,186,571	24,151,036	(28,477,119)	(54.1%)
Total	**448,377,628**	**424,525,787**	**564,777,032**	**444,900,114**	**20,374,327**	**4.8%**

The following table provides the FY 2026 Adopted Budget for All Funds Expenditures by Fund and Function. The top three expenditures by Function are General Government (38.9%), Public Safety (22.5%), and Transportation (12.2%).

Expenditures	General Fund	Special Revenue	Debt Service	Capital Projects	Proprietary	Fiduciary	Total
Culture and Recreation	12,464,698	226,456	0	10,838,679	190,000	0	23,719,832
Debt Services	0	0	26,395,954	0	0	0	26,395,954
Economic Environment	1,108,270	9,825,814	0	0	60,000	0	10,994,084
General Government	31,831,580	624,790	0	2,276,016	44,230,567	94,106,415	173,069,368
Human Services	0	0	0	0	538,351	0	538,351
Internal Services	0	0	0	0	8,088,520	0	8,088,520
Other Financing Uses	18,631,815	185,069	0	0	0	0	18,816,884
Physical Environment	272,356	0	0	0	28,386,959	0	28,659,315
Public Safety	83,465,655	1,217,700	0	8,790,848	6,762,898	0	100,237,101
Transportation	14,265,223	6,364,990	0	4,720,000	29,030,494	0	54,380,706
Total Expenditures by Function	**162,039,596**	**18,444,818**	**26,395,954**	**26,625,543**	**117,287,789**	**94,106,415**	**444,900,114**
Addition to Fund Balance	0	131,346	0	0	103,128	21,737,585	21,972,059
Total Expenditures	**162,039,596**	**18,576,164**	**26,395,954**	**26,625,543**	**117,390,917**	**115,844,000**	**466,872,174**

The following table provides a list of all City Departments and illustrates which funds provide funding to the Departments in the FY 2026 Adopted Budget.

Expenditures by Fund	General Fund	Special Revenue Funds	Capital Project Funds	Enterprise Funds	Internal Service Funds	Fiduciary Funds
City Attorney	•	•			•	•
City Auditor	•					
City Clerk	•					
City Commission	•					
City Manager	•	•	•	•		
Communications & Marketing	•					
Equity & Inclusion	•					
Financial Services	•	•		•		•
Fire Rescue	•	•	•		•	
Gainesville Community Reinvestment Area		•			•	
Housing & Community Development	•	•				
Human Resources	•	•				
Management & Budget	•					
Parks, Recreation and Cultural Affairs	•	•	•		•	
Police	•	•	•		•	
Procurement & Contracts Management	•			•		
Public Works	•	•	•	•	•	
Risk Management	•				•	•
Sustainable Development	•			•		
Technology	•		•			
Transportation	•		•	•	•	
Wild Spaces Public Places	•		•			

General Fund Overview

The General Fund accounts for those resources and their uses traditionally associated with government, which are not required to be budgeted and accounted for in another fund. The General Fund is the City's only major fund.

The following table provides the General Fund expenditures by Department. The FY 2026 Adopted General Fund Budget is $162,039,596 including balances and transfers and is $6.7 million or 4.3% higher than the FY 2025 Adopted Budget of $155,368,126. **It is important to note that of the $6.7 million increase, $5.2 million (78.1%) is related to public safety expenditures.** The most recent Consumer Price Index for All Urban Consumers is 2.6% for August 2025 for the South region[1].

Department	FY24 Actual	FY25 Adopted	FY25 Amended	FY26 Adopted	$ 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%

[1] U.S. Bureau of Labor Statistics, Consumer Price Index, South Region — August 2025

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Department (continued)	FY24 Actual	FY25 Adopted	FY25 Amended	FY26 Adopted	$ Change vs. FY25 Adopted	% Change vs. FY25 Adopted
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	1,778,069	136,621	8.3%
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	1,103,703	(344,047)	(23.8%)
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	29,518,613	1,760,821	6.3%
Housing and Community Development	431,120	490,215	521,222	531,281	41,066	8.4%
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	1,044,806	134,734	14.8%
Non-Departmental	38,873,299	29,309,964	34,615,235	30,013,481	703,517	2.4%
Parks, Recreation and Cultural Affairs	11,535,821	11,825,090	11,835,155	12,366,846	541,756	4.6%
Police	39,240,592	41,701,243	41,794,721	44,916,361	3,215,118	7.7%
Procurement & 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	15,992,402	73,509	0.5%
Risk Management	271,014	154,000	181,000	185,200	31,200	20.3%
Sustainable Development	3,051,524	3,197,394	3,316,798	3,293,808	96,414	3.0%
Technology	11,371,110	8,085,985	10,918,254	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	6,315	10,988	10,988	10,988	0	0.0%
Total	**164,548,996**	**155,368,126**	**166,352,240**	**162,039,596**	**6,671,470**	**4.3%**

The following table provides the FY 2026 Adopted General Fund expenditures budget by Function. The top three expenditures in FY 2026 are Public Safety (51.5% of the total budget), General Government (19.6% of the total budget), and other Financing Uses (11.5% of the total budget) which represents transfers to Other Funds.

General Fund Expenditures by Function	FY24 Actual	FY25 Adopted	FY25 Amended	FY26 Adopted	$ Change vs. FY25 Adopted	% Change vs. FY25 Adopted
Culture and Recreation	11,382,470	11,699,492	11,709,557	12,464,698	765,206	6.5%
Economic Environment	752,312	996,761	1,059,268	1,108,270	111,509	11.2%
General Government	33,562,270	32,735,702	37,106,934	31,831,580	(904,122)	(2.8%)
Human Services	8,625	0	0	0	0	N/A
Physical Environment	276,378	239,186	239,186	272,356	33,170	13.9%
Public Safety	75,114,293	77,457,473	77,138,775	83,465,655	6,008,182	7.8%
Transportation	14,655,406	13,552,233	15,286,893	14,265,223	712,990	5.3%
Other Financing Uses: Transfers to Other Funds	28,797,240	18,687,279	23,811,627	18,631,815	(55,464)	(0.3%)
Total	**164,548,996**	**155,368,126**	**166,352,240**	**162,039,596**	**6,671,470**	**4.3%**

The following table provides the FY 2026 Adopted General Fund expenditures budget by Major Expense category. The largest expense in FY 2026 is personnel, which represents 60.1% of the total General Fund budget and is budgeted at $97.3 million, $5.5 million or 5.9% higher than the FY 2025 Adopted Budget. The second largest major expense category is operating which represents 28.4% of the total General Fund budget and is budgeted at $46.0 million, $3.2 million or 7.5% higher than the FY 2025 Adopted Budget. The fourth largest major expense category is non-operating which represents 11.6% of the total General fund budget and is budgeted at $18.7 million, $2.0 million or 9.6% less than the FY 2025 Adopted Budget. Debt Service represents 7.9% of the total General fund budget and is budgeted at $12.8 million, $1.3 million or 9.3% less than the FY 2025 Adopted Budget.

Expenditures by Major Expense	FY24 Actual	FY25 Adopted	FY25 Amended	FY26 Adopted	$ Change vs. FY25 Adopted	% Change vs. FY25 Adopted
Personnel	86,354,104	91,881,104	91,399,471	97,347,225	5,466,121	5.9%
Operating	39,299,017	28,669,172	32,444,741	33,187,170	4,517,998	15.8%
Debt Service	15,459,540	14,106,691	14,106,691	12,788,386	(1,318,305)	(9.3%)
Non-Operating	23,436,335	20,711,159	28,401,337	18,716,815	(1,994,344)	(9.6%)
Total	**164,548,996**	**155,368,126**	**166,352,240**	**162,039,596**	**6,671,470**	**4.3%**

Special Revenue Fund Overview

Special Revenue Funds are used to account for the proceeds of specific revenue sources (other than expendable trusts or for major capital projects) that are restricted to expenditures for specific purposes. The Special Revenue Fund is comprised of the following funds:

- American Rescue Plan Act (ARPA)
- Art in Public Places Trust
- College Park Redevelopment Tax Increment Trust
- Community Development Block Grant (CDBG)
- Community Redevelopment Agency
- Cultural Affairs
- Downtown Redevelopment Tax Increment
- Eastside Tax Increment
- Economic Development
- Emergency Disaster
- Evergreen Cemetery
- Federal Law Enforcement Contraband Forfeiture – Department of Justice
- Federal Law Enforcement Contraband Forfeiture – U.S. Treasury
- Fifth Avenue Tax Increment
- Gainesville Community Reinvestment Area
- HOME Grant
- Miscellaneous Grants
- Miscellaneous Special Revenue
- Opioid Settlement
- Police Billable Overtime
- School Crossing Guard Trust Fund
- Small Business Loan
- State Law Enforcement Contraband Forfeiture
- Street, Sidewalk, and Ditch Improvement
- Supportive Housing Investment Partnership (SHIP)
- Transportation Mobility Program Area
- Tree Mitigation
- Urban Development Action
- Water/Wastewater Infrastructure Surcharge

The following table provides the FY 2026 Adopted Special Revenue Fund expenditures by Department. The total Special Revenue Fund expenditure budget is $18.4 million, $3.1 million or 20.5% higher than the FY 2025 Adopted Budget.

Expenditures by Department	FY24 Actual	FY25 Adopted	FY25 Amended	FY26 Adopted	$ Change vs. FY25 Adopted	% Change vs. FY25 Adopted
City Attorney	91,208	92,509	92,509	100,470	7,961	8.6%
City Clerk	191	0	0	0	0	N/A
City Manager	6,098,572	22,836	10,284,039	24,319	1,483	6.5%
Communications & Marketing	5,650	0	0	0	0	N/A
Equity & Inclusion	105,738	0	164,563	0	0	N/A
Financial Services	250,775	250,000	250,000	0	(250,000)	(100.0%)
Fire Rescue	774,106	175,000	1,388,374	35,000	(140,000)	(80.0%)
Gainesville Community Reinvestment Area	6,647,197	7,042,861	35,223,291	6,729,527	(313,334)	(4.4%)
Housing & Community Development	4,044,561	3,105,471	7,752,874	3,096,287	(9,184)	(0.3%)
Human Resources	13,043	15,000	18,217	40,000	25,000	166.7%

Expenditures by Department (continued)	FY24 Actual	FY25 Adopted	FY25 Amended	FY26 Adopted	$ Change vs. FY25 Adopted	% Change vs. FY25 Adopted
Non-Departmental	1,553,895	1,346,237	1,557,894	445,069	(901,168)	(66.9%)
Parks, Recreation and Cultural Affairs	612,414	295,000	535,108	226,456	(68,544)	(23.2%)
Police	2,647,530	1,435,500	2,131,129	1,182,700	(252,800)	(17.6%)
Public Works	7,029,176	1,517,606	9,864,367	6,564,990	5,047,384	332.6%
Sustainable Development	732	0	97,814	0	0	N/A
Transportation	3,157,254	6,823	7,458,958	0	(6,823)	(100.0%)
Wild Spaces Public Places	200,000	0	0	0	0	N/A
Total	**33,232,042**	**15,304,843**	**76,819,135**	**18,444,818**	**3,139,975**	**20.5%**

The following table provides the FY 2026 Adopted Special Revenue Fund expenditures by Major Expense category. The largest major expense in FY 2025 is operating, which represents 79.0% of the total General Fund budget.

Expenditures by Major Category	FY24 Actual	FY25 Adopted	FY25 Amended	FY26 Adopted	$ Change vs. FY25 Adopted	% Change vs. FY25 Adopted
Personnel	4,325,046	3,338,773	4,117,981	3,537,427	198,654	5.9%
Operating	9,388,905	10,478,025	35,746,785	14,578,153	4,100,128	39.1%
Debt Service	33,576	0	131,808	0	0	N/A
Non-Operating	19,484,515	1,488,045	36,822,562	329,238	(1,158,807)	(77.9%)
Total	**33,232,042**	**15,304,843**	**76,819,135**	**18,444,818**	**3,139,975**	**20.5%**

The following table provides the FY 2026 Adopted Special Revenue Fund expenditures by Function. The three largest expenditures are in the Economic Environment (66.2%), Public Safety (10.5%), and Transportation (10.0%) functions.

Expenditures by Function	FY24 Actual	FY25 Adopted	FY25 Amended	FY26 Adopted	$ Change vs. FY25 Adopted	% Change vs. FY25 Adopted
Culture and Recreation	552,418	295,000	437,598	226,456	(68,544)	(23.2%)
Economic Environment	10,296,793	10,132,416	39,837,522	9,825,814	(306,602)	(3.0%)
General Government Services	7,289,186	1,582,498	15,458,372	624,790	(957,709)	(60.5%)
Human Services	48,792	0	0	0	0	N/A
Physical Environment	179,734	0	240,177	0	0	N/A
Public Safety	3,380,368	1,610,500	3,519,503	1,217,700	(392,800)	(24.4%)
Transportation	9,819,454	1,524,429	16,980,658	6,364,990	4,840,561	317.5%
Other Financing Uses: Transfers to Other Funds	1,665,296	0	345,306	185,069	185,069	N/A
Other Financing Uses: Contribution to the General Fund	0	160,000	0	0	(160,000)	(100.0%)
Total Uses of Funds	**33,232,042**	**15,304,843**	**76,819,135**	**18,444,818**	**3,139,975**	**20.5%**
Addition to Fund Balance	0	0	(3,057,173)	131,346	131,346	N/A
Total	**33,232,042**	**15,304,843**	**73,761,962**	**18,576,164**	**3,271,321**	**21.4%**

Debt Service Fund Overview

Debt Service Funds are used to account for the accumulation of resources for the payment of general long-term debt principal and interest. The Debt Service Fund is comprised of the following funds:

- Capital Improvement Revenue Bond 2014
- Capital Improvement Revenue Note 2016A
- Capital Improvement Revenue Note 2016B
- Capital Improvement Revenue Note 2019
- Capital Improvement Revenue Refunding Note 2021
- Pension Obligation Bond - Series 2003A
- Pension Obligation Bond - Series 2003B
- Pension Obligation Bonds 2021
- Revenue Refunding Note 2014

The following table provides the FY 2026 Adopted Debt Service Fund expenditures by Department. The total Debt Service expenditure budget is $26.40 million, $651,921 or 2.4% lower than the FY 2025 Adopted Budget.

Expenditures by Department	FY24 Actual	FY25 Adopted	FY25 Amended	FY26 Adopted	$ Change vs. FY25 Adopted	% Change vs. FY25 Adopted
Non-Departmental	26,922,636	27,047,875	27,047,875	26,395,954	(651,921)	(2.4%)
Total	**26,922,636**	**27,047,875**	**27,047,875**	**26,395,954**	**(651,921)**	**(2.4%)**

The following table provides the FY 2026 Adopted Debt Service Fund expenditures by Major Expense category.

Expenditures by Major Category	FY24 Actual	FY25 Adopted	FY25 Amended	FY26 Adopted	$ Change vs. FY25 Adopted	% Change vs. FY25 Adopted
Personnel	0	0	0	0	0	N/A
Operating	0	0	0	0	0	N/A
Debt Service	26,922,636	27,047,875	27,047,875	26,395,954	(651,921)	(2.4%)
Non-Operating	0	0	0	0	0	N/A
Total	**26,922,636**	**27,047,875**	**27,047,875**	**26,395,954**	**(651,921)**	**(2.4%)**

The following table provides the expenditures of the FY 2026 Adopted Debt Service Fund by Function.

Expenditures by Function	FY24 Actual	FY25 Adopted	FY25 Amended	FY26 Adopted	$ Change vs. FY25 Adopted	% Change vs. FY25 Adopted
Debt Service	26,922,636	27,047,875	27,047,875	26,395,954	(651,921)	(2.4%)
Total Uses of Funds	**26,922,636**	**27,047,875**	**27,047,875**	**26,395,954**	**(651,921)**	**(2.4%)**
Addition to Fund Balance	0	0	0	0	0	N/A
Total	**26,922,636**	**27,047,875**	**27,047,875**	**26,395,954**	**(651,921)**	**(2.4%)**

Capital Projects Fund Overview

Capital Projects Funds are used to account for financial resources to be used for the acquisition or construction of major capital facilities (other than those financed by Proprietary Funds and Trust Funds). The Capital Project Fund is comprised of the following funds:

- 1/2 Cent Infrastructure Surtax – 2023 to 2032
- Additional 5 Cents Local Option Gas Tax Capital Projects (LOGT)
- Beazer Settlement Capital Improvement
- Bond Funded Capital Projects - FY2015

- Campus Development Agreement Capital Projects
- Capital Improvement Revenue Bond
- Capital Improvement Revenue Note 2016B - Additional 5 Cent Gas Tax Capital
- Capital Improvement Revenue Note 2019
- Equipment Replacement Program
- Facilities Maintenance Recurring Fund
- General Capital Projects
- Greenspace Acquisition and Community Improvement
- Roadway Resurfacing Program
- Senior Recreation Center Capital Project
- Wild Spaces Public Places (WSPP) - Joint Projects W/County 2017-2025
- Wild Spaces Public Places (WSPP) 1/2 Cent Infrastructure Surtax – 2023 to 2032
- Wild Spaces Public Places (WSPP) 1/2 Cent Sales Tax - 2017 to 2025
- Wild Spaces Public Places 1/2 cent Sales Tax (WSPP) - 2008 - 2010
- Wild Spaces Public Places Capital Projects - Land Acquisition (WSPP) - 2008 - 2010

The following table provides the FY 2026 Adopted Capital Projects Fund expenditures by Department. The total Capital Projects Fund expenditure budget is $26.6 million, $1.9 million or 7.8% higher than the FY 2025 Adopted Budget.

Expenditures by Department	FY24 Actual	FY25 Adopted	FY25 Amended	FY26 Adopted	$ Change vs. FY25 Adopted	% Change vs. FY25 Adopted
City Manager	518,410	974,300	3,557,200	870,000	(104,300)	(10.7%)
Communications & Marketing	35,032	0	211,098	0	0	N/A
Fire Rescue	1,128,776	1,625,000	8,411,852	8,000,000	6,375,000	392.3%
Housing & Community Development	0	0	1,000,000	0	0	N/A
Non-Departmental	3,375,090	1,050,018	3,795,049	1,052,936	2,918	0.3%
Parks, Recreation and Cultural Affairs	106,517	65,000	1,113,309	72,551	7,551	11.6%
Police	1,007,210	1,990,848	4,176,691	790,848	(1,200,000)	(60.3%)
Public Works	3,909,938	6,925,000	21,555,141	4,560,000	(2,365,000)	(34.2%)
Sustainable Development	8,750	0	81,510	0	0	N/A
Technology	202,759	190,000	3,161,816	353,080	163,080	85.8%
Transportation	2,598,338	1,660,000	3,521,311	160,000	(1,500,000)	(90.4%)
Wild Spaces Public Places	4,707,545	10,226,000	32,507,200	10,766,128	540,128	5.3%
Total	**17,598,367**	**24,706,166**	**83,092,177**	**26,625,543**	**1,919,377**	**7.8%**

The following table provides the FY 2026 Adopted Capital Projects Fund expenditures by Major Expense category. The majority of expenditures (90.4%) are budgeted for in the Operating major expense category.

Expenditures by Major Category	FY24 Actual	FY25 Adopted	FY25 Amended	FY26 Adopted	$ Change vs. FY25 Adopted	% Change vs. FY25 Adopted
Personnel	1,593,234	1,472,981	1,631,641	1,609,051	136,070	9.2%
Operating	4,106,154	2,883,840	15,571,183	3,544,834	660,994	22.9%
Debt Service	0	0	989,345	907,936	907,936	N/A
Non-Operating	11,898,979	20,349,345	64,900,008	20,563,722	214,377	1.1%
Total	**17,598,367**	**24,706,166**	**83,092,177**	**26,625,543**	**1,919,377**	**7.8%**

The following table provides the expenditures of the FY 2026 Adopted Capital Projects Fund by Function. The majority of expenditures are classified in the Culture and Recreation (40.7%) and Public Safety (33.0%) functions.

Expenditures by Function	FY24 Actual	FY25 Adopted	FY25 Amended	FY26 Adopted	$ Change vs. FY25 Adopted	% Change vs. FY25 Adopted
Culture and Recreation	4,794,728	10,291,000	33,620,508	10,838,679	547,679	5.3%
Economic Environment	8,750	0	1,081,510	0	0	N/A
General Government Services	1,767,713	2,214,318	12,602,306	2,276,016	61,698	2.8%
Physical Environment	251	0	0	0	0	N/A
Public Safety	2,135,986	3,615,848	12,588,543	8,790,848	5,175,000	143.1%
Transportation	5,491,411	8,585,000	20,454,278	4,720,000	(3,865,000)	(45.0%)
Other Financing Uses: Transfers to Other Funds	3,399,528	0	2,745,031	0	0	N/A
Total Uses of Funds	**17,598,367**	**24,706,166**	**83,092,177**	**26,625,543**	**1,919,377**	**7.8%**
Addition to Fund Balance	0	8,153,020	80,000	0	(8,153,020)	(100.0%)
Total	**17,598,367**	**32,859,186**	**83,172,177**	**26,625,543**	**(6,233,643)**	**(19.0%)**

Proprietary Fund Overview

Proprietary Funds (Enterprise and Internal Service) are used to account for operations:

- That are financed and operate in a manner similar to private business enterprises - where the intent of the governing body is that the costs of providing goods/services to the general public on a continuing basis be financed or recovered primarily through user charges; or
- Where the governing body has decided that periodic determination of revenues earned, expenses incurred, and/or net income that is appropriate for capital maintenance, public policy, management control, accountability or other purposes.

The Proprietary Fund is comprised of the following funds:

- Employees Health and Accident Benefits
- Fleet Management – Services
- Fleet Management - Replacements
- Florida Building Code Enforcement
- General Insurance
- Regional Transit System
- Solid Waste Enterprise
- Stormwater Management Utility Surcharge

The following table provides the FY 2026 Adopted Proprietary Fund expenditures by Department. The total Proprietary Fund expenditure budget is $117.3 million, $5.0 million or 4.4% higher than the FY 2025 Adopted Budget.

Expenditures by Department	FY24 Actual	FY25 Adopted	FY25 Amended	FY26 Adopted	$ Change vs. FY25 Adopted	% Change vs. FY25 Adopted
City Attorney	182,141	324,551	324,551	331,338	6,787	2.1%
City Manager	0	0	0	71,929	71,929	N/A
Financial Services	45,369	50,151	50,151	49,292	(859)	(1.7%)
Fire Rescue	91,115	1,810,000	3,164,181	593,500	(1,216,500)	(67.2%)
Gainesville Community Reinvestment Area	0	0	0	60,000	60,000	N/A
Management & Budget	50,825	0	0	0	0	N/A
Non-Departmental	3,104,884	0	132,388	164,239	164,239	N/A
Parks, Recreation and Cultural Affairs	304,190	276,500	388,844	190,000	(86,500)	(31.3%)
Police	1,531,248	1,448,000	3,032,736	2,539,000	1,091,000	75.3%

Expenditures by Department (continued)	FY24 Actual	FY25 Adopted	FY25 Amended	FY26 Adopted	$ Change vs. FY25 Adopted	% Change vs. FY25 Adopted
Procurement and Contracts Management	106,058	110,795	110,795	115,547	4,752	4.3%
Public Works	21,560,125	28,813,236	31,196,603	30,122,520	1,309,284	4.5%
Risk Management	40,022,303	38,278,763	39,411,120	42,747,215	4,468,452	11.7%
Sustainable Development	3,983,343	4,439,788	4,431,841	4,507,059	67,271	1.5%
Transportation	51,837,059	36,768,938	38,638,463	35,796,148	(972,790)	(2.6%)
Wild Spaces Public Places	0	0	40,000	0	0	N/A
Total	**122,818,660**	**112,320,722**	**120,921,672**	**117,287,789**	**4,967,067**	**4.4%**

The following table provides the FY 2026 Adopted Proprietary Fund expenditures by Major Expense category. The majority of expenditures (69.2%) are in the Operating category.

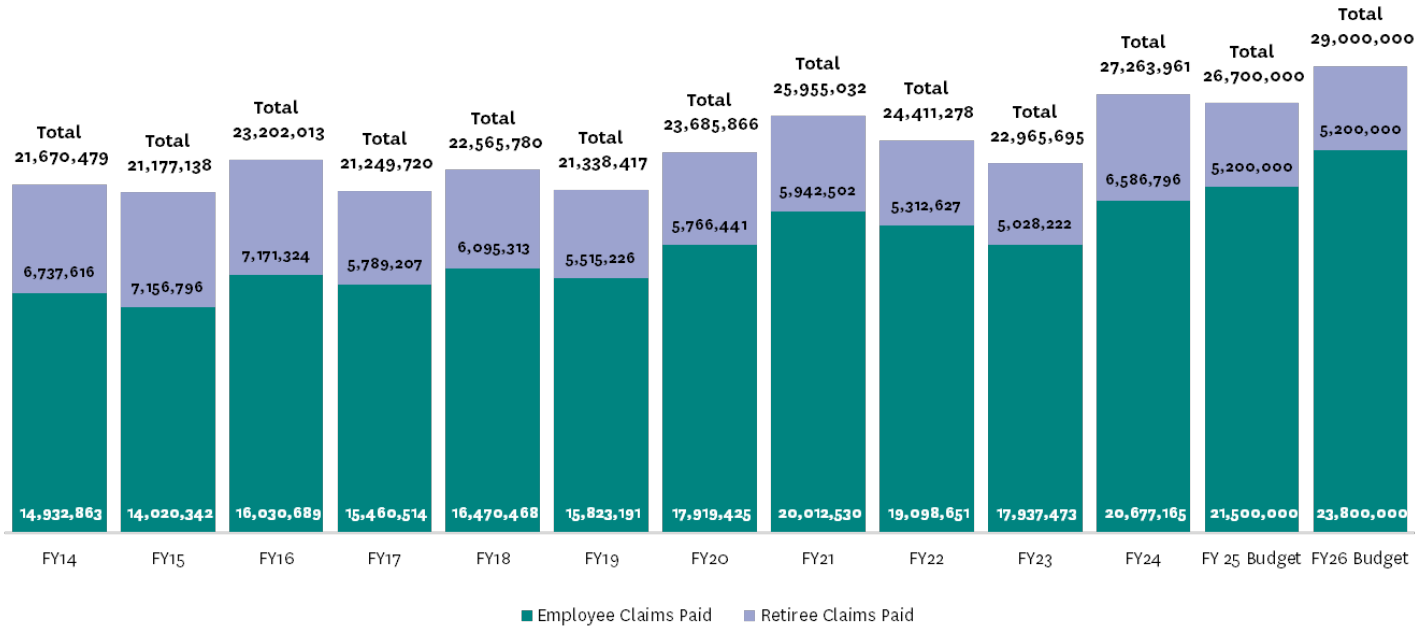
Expenditures by Major Category	FY24 Actual	FY25 Adopted	FY25 Amended	FY26 Adopted	$ Change vs. FY25 Adopted	% Change vs. FY25 Adopted
Personnel	27,731,625	29,747,502	29,747,502	30,847,611	1,100,109	3.7%
Operating	73,585,258	72,518,917	76,258,399	81,214,678	8,695,761	12.0%
Debt Service	424,028	0	2,920,182	164,239	164,239	N/A
Non-Operating	21,077,749	10,054,303	11,995,589	5,061,261	(4,993,042)	(49.7%)
Total	**122,818,660**	**112,320,722**	**120,921,672**	**117,287,789**	**4,967,067**	**4.4%**

The following table provides the expenditures of the FY 2026 Adopted Proprietary Fund by Function. The majority of the expenditures are in the General Government Services (37.7%), Transportation (24.7%) and Physical Environment (24.2%) categories.

Expenditures by Function	FY24 Actual	FY25 Adopted	FY25 Amended	FY26 Adopted	$ Change vs. FY25 Adopted	% Change vs. FY25 Adopted
Culture and Recreation	304,190	177,500	352,278	190,000	12,500	7.0%
Economic Environment	187	0	0	60,000	60,000	N/A
General Government Services	41,025,829	39,434,510	40,566,867	44,230,567	4,796,057	12.2%
Human Services	451,851	576,018	576,018	538,351	(37,667)	(6.5%)
Physical Environment	19,910,415	28,056,378	29,714,817	28,386,959	330,581	1.2%
Public Safety	5,008,232	7,051,538	9,982,508	6,762,898	(288,640)	(4.1%)
Transportation	43,254,737	29,238,261	30,433,696	29,030,494	(207,767)	(0.7%)
Other Financing Uses: Transfers to Other Funds	5,153,116	0	132,388	0	0	N/A
Other Financing Uses: Internal Services	7,710,103	7,786,517	9,163,101	8,088,520	302,003	3.9%
Total Uses of Funds	**122,818,660**	**112,320,722**	**120,921,672**	**117,287,789**	**4,967,067**	**4.4%**
Addition to Fund Balance	0	155,701	119,820	103,128	(52,573)	(33.8%)
Total	**122,818,660**	**112,476,423**	**121,041,492**	**117,390,917**	**4,914,494**	**4.4%**

The largest Internal Service Fund is the Employee Health and Accident Benefits (EHAB) Fund, which is used to account for the self-insurance plan for employees' health and accident claims. The following table provides a history of claims paid and projections for FY 2025 and FY 2026.

Claims Paid Historical Trend & Projections



Fiduciary Fund Overview

Pension & OPEB Trust Funds (Fiduciary Funds) are used to account for public employee retirement systems and other post-employment benefit trust funds. The City Fiduciary Funds are comprised of the following:

- Pension funds: General Employees' Pension Plan and the Consolidated Police Officers' & Firefighters' Retirement Pension Plan, 401a Qualified Pension Plan
- OPEB Trusts: Retiree Health Insurance Program and Trust

The following table provides the FY 2026 Adopted Fiduciary Fund expenditures by Department. The total Fiduciary Fund expenditure budget is $94.1 million, $4.3 million or 4.8% higher than the FY 2025 Adopted Budget.

Expenditures by Department	FY24 Actual	FY25 Adopted	FY25 Amended	FY26 Adopted	$ Change vs. FY25 Adopted	% Change vs. FY25 Adopted
City Attorney	11,317	9,309	9,309	10,128	819	8.8%
Financial Services	299,619	303,171	303,171	370,347	67,176	22.2%
Non-Departmental	79,387,101	89,436,596	90,160,701	93,696,286	4,259,690	4.8%
Risk Management	3,558,889	28,979	28,979	29,654	675	2.3%
Total	**83,256,927**	**89,778,055**	**90,502,161**	**94,106,415**	**4,328,360**	**4.8%**

The following table provides the FY 2026 Adopted Fiduciary Fund expenditures by Major expense category. The largest expense is in the personnel category (85.4%).

Expenditures by Major Category	FY24 Actual	FY25 Adopted	FY25 Amended	FY26 Adopted	$ Change vs. FY25 Adopted	% Change vs. FY25 Adopted
Personnel	67,250,270	75,850,846	75,850,846	80,410,129	4,559,283	6.0%
Operating	14,588,852	13,901,906	14,626,011	13,696,286	(205,620)	(1.5%)

Expenditures by Major Category (continued)	FY24 Actual	FY25 Adopted	FY25 Amended	FY26 Adopted	$ Change vs. FY25 Adopted	% Change vs. FY25 Adopted
Debt Service	0	0	0	0	0	N/A
Non-Operating	1,417,805	25,303	25,303	0	(25,303)	(100.0%)
Total	**83,256,927**	**89,778,055**	**90,502,161**	**94,106,415**	**4,328,360**	**4.8%**

The following table provides the expenditures of the FY 2026 Adopted Fiduciary Fund by Function. The largest expense is in the General Government Services category (77.4%).

Expenditures by Function	FY24 Actual	FY25 Adopted	FY25 Amended	FY26 Adopted	$ Change vs. FY25 Adopted	% Change vs. FY25 Adopted
General Government Services	81,730,251	89,668,925	90,393,032	94,106,415	4,437,489	4.9%
Public Safety	108,871	109,130	109,129	0	(109,130)	(100.0%)
Other Financing Uses: Transfers to Other Funds	1,417,805	0	0	0	0	N/A
Total Uses of Funds	**83,256,927**	**89,778,055**	**90,502,161**	**94,106,415**	**4,328,360**	**4.8%**
Addition to Fund Balance	0	26,065,945	25,533,689	21,737,585	(4,328,360)	(16.6%)
Total	**83,256,927**	**115,844,000**	**116,035,849**	**115,844,000**	**0**	**0.0%**

Fund Balances and Net Positions

The following table provides an overview of each fund's fund balance or net position, projecting the FY 2024 audited fund balance/net position through the end of FY 2026.

	General Fund*	Special Revenue	Debt Service	Capital Projects	Proprietary	Fiduciary	Total
FY24 Ending Fund Balance or Net Position	**58,503,206**	**57,210,953**	**66**	**68,377,031**	**145,432,791**	**1,149,786,847**	**1,479,310,894**
FY25 Revenues (Projected)							
Taxes	90,548,950	0	0	19,825,586	2,340,045	0	112,714,581
Permits, Fees and Assessments	12,409,137	0	0	0	3,783,398	0	16,192,535
Intergovernmental	22,238,108	6,748,633	0	0	21,169,924	0	50,156,665
Charges for Services	16,129,097	1,185,000	0	0	72,696,760	27,640,000	117,650,857
Fines and forfeitures	836,889	0	0	0	0	0	836,889
Miscellaneous Revenues	12,253,565	1,192,129	0	0	6,175,001	88,204,000	107,824,695
Transfers	1,183,198	3,350,658	27,047,875	2,415,000	814,930	0	34,811,661
Use of Fund Balance	7,970,435	2,828,423	0	10,618,600	5,496,365	0	26,913,823
Total FY25 Revenues (Projected)	**163,569,379**	**15,304,843**	**27,047,875**	**32,859,186**	**112,476,423**	**115,844,000**	**467,101,706**
FY25 Expenditures (Projected)							
Culture and Recreation		295,000	0	10,291,000	177,500	0	10,763,500
Debt Services		0	27,047,875	0	0	0	27,047,875
Economic Environment		10,132,416	0	0	0	0	10,132,416
General Government		1,582,498	0	2,214,318	39,434,510	89,668,925	132,900,252
Human Services		0	0	0	576,018	0	576,018
Internal Services		0	0	0	7,786,517	0	7,786,517
Other Financing Uses		1,610,500	0	3,615,848	0	109,130	5,335,478
Physical Environment		1,524,429	0	8,585,000	28,056,378	0	38,165,807
Public Safety		0	0	0	7,051,538	0	7,051,538
Transportation		0	0	0	29,238,261	0	29,238,261
Total FY25 Expenditures (Projected)	**0**	**15,144,843**	**27,047,875**	**24,706,166**	**112,320,722**	**89,778,055**	**268,997,661**
FY25 Ending Fund Balance or Net Position (Projected)	**222,072,585**	**57,370,953**	**66**	**76,530,051**	**145,588,492**	**1,175,852,792**	**1,677,414,939**

	General Fund*	Special Revenue	Debt Service	Capital Projects	Proprietary	Fiduciary	Total
FY25 Ending Fund Balance or Net Position (Projected)	**222,072,585**	**57,370,953**	**66**	**76,530,051**	**145,588,492**	**1,175,852,792**	**1,677,414,939**
FY26 Revenues (Budgeted)							
Taxes	99,821,816	0	0	11,125,586	2,340,045	0	113,287,447
Permits, Fees and Assessments	12,672,238	0	0	0	3,783,398	0	16,455,636
Intergovernmental	21,666,296	6,687,747	0	8,700,000	22,050,487	0	59,104,530
Charges for Services	14,341,343	1,218,200	0	0	76,092,429	27,640,000	119,291,972
Fines and Forfeitures	836,413	0	0	0	0	0	836,413
Miscellaneous Revenues	3,759,042	812,129	0	0	8,593,210	88,204,000	101,368,381
Transfers	7,640,293	3,955,658	26,395,954	2,475,000	1,412,771	0	41,879,676
Use of Fund Balance	1,302,155	5,902,430	0	4,324,957	3,118,577	0	14,648,118
Total FY26 Revenues (Budgeted)	**162,039,596**	**18,576,164**	**26,395,954**	**26,625,543**	**117,390,917**	**115,844,000**	**466,872,174**
FY26 Expenditures (Budgeted)							
Culture and Recreation	12,464,698	226,456	0	10,838,679	190,000	0	23,719,832
Debt Services	0	0	26,395,954	0	0	0	
Economic Environment	1,108,270	9,825,814	0	0	60,000	0	10,994,084
General Government	31,831,580	624,790	0	2,276,016	44,230,567	94,106,415	173,069,368
Human Services	0	0	0	0	538,351	0	538,351
Internal Services	0	0	0	0	8,088,520	0	8,088,520
Physical Environment	18,631,815	185,069	0	0	0	0	18,816,884
Public Safety	272,356	0	0	0	28,386,959	0	28,659,315
Transfers to Other Funds	83,465,655	1,217,700	0	8,790,848	6,762,898	0	100,237,101
Transportation	14,265,223	6,364,990	0	4,720,000	29,030,494	0	54,380,706
Total FY26 Expenditures (Budgeted)	**162,039,596**	**18,444,818**	**26,395,954**	**26,625,543**	**117,287,789**	**94,106,415**	**444,900,114**
FY26 Ending Fund Balance or Net Position (Budgeted)	**222,072,585**	**57,502,299**	**66**	**76,530,051**	**145,691,620**	**1,197,590,377**	**1,699,386,998**

* Unassigned fund balance

General Fund Five-Year Forecast

The General Fund Five-Year Forecast is an integral part of planning the City's future fiscal position. The Five-Year Forecast is a tool used for long-range financial planning and budgeting purposes to determine a long-range picture of General Government's financial stability. This tool is used to evaluate the level of risk General Government could face over time if operational costs and expenditure decisions are higher than revenue growth. The tool is based on a series of estimates – educated estimates, but estimates, nonetheless. There are many variables involved in the development of a multiple year financial forecast, and several assumptions for each of those variables, on both the revenue and expenditure side. There are also many unknown variables, such as the rate of future growth in assessed valuation of taxable properties, that we must make educated assumptions for.

The forecasts project revenues and expenditures for the General Fund for FY 2025 through FY 2031. Sound financial management requires that the City plan for the future by identifying potential issues in advance and working to devise solutions rather than waiting for problems to evolve. As we forecast our financial and operating strategies, we use the model to determine the potential impact of decisions, focusing on long-term solutions rather than short-term "fixes," which could lead to negative financial impacts in future years. This financial outlook provides an opportunity to both avoid future budget problems and maintain financial stability.

The forecasts help to identify potential future challenges that may impact budget preparation. These projections are based upon a series of conservative assumptions, however, they do not reflect actions that General Government may take to close any projected gaps in future years.

Over the past 18 months, General Government has taken steps to improve the financial outlook, starting with completion of outstanding external audits and resolving outstanding audit findings to reviewing policies and procedures to support sound financial practices in order to support accurate data for budget development. In FY 2024, the Budget Administration Policy was updated to establish a comprehensive guide for the newly established Office of Management & Budget and Departments to manage budgetary resources responsibly. Furthermore, the $32.4 million one-time funding from the American Rescue Plan Act (ARPA), has been an instrumental resource following the economic impacts stemming from the pandemic and has helped the City to address critical needs that would have otherwise increased projected gaps.

In summary, the forecasts include growth rate assumptions for revenue and expense growth rates based on the Consumer Price Index (CPI), the real Gross Domestic Product (GDP) as projected by the Congressional Budget Office (CBO), and the Federal Reserve's targeted inflation rates for the period FY 2025 through FY 2031. Three primary goals are targeted:

1. Identify and eliminate any structural budget gaps.
2. Maintain reserves in the General Fund at the minimum fund balance policy level of two months of expenditures (16.7%).
3. Grow reserves to the maximum fund balance policy level of three months of expenditures (25%).

Major assumptions for the General Fund five-year forecast are listed in the following table.

Revenue Assumptions:

Taxable Values	Growth of 5.0% each fiscal year
Millage Rate	Maintained at 6.7297 each fiscal year
Utility Taxes	Growth of 0.5% each fiscal year
Other Taxes	Combined Communications Service Tax reduction of 2.0% each fiscal year, all other revenue categories are grown at a rate of 2.0%
Permits Fees and Assessments	Fire Assessment remains at FY 2026 level throughout forecast period, all revenue categories are grown by 5.0% in even years
Charges for Services	City services provided to external agencies growth rate of 2.5% per fiscal year; Appendix A fees for services growth rate at 5% every other fiscal year, and non-cyclical revenues growth rates are 1.0% - 2.5% annually
Fines and Forfeitures	Growth of 1.5% each fiscal year
Miscellaneous Revenues	Growth rates of 0.0% - 3.0% depending on the revenue source
Government Services Contribution	Maintained at $7,155,224 throughout the forecast period.

Expenditure Assumptions:

Personnel Services	Growth of 2.5% based on current bargaining agreements which expire during FY 2026
Personnel Services – Public Safety Departments	Growth of 5.7% in FY 2026, growth of 4.5% in out years. Assumes step plan and an additional general increase of 1.5% starting in FY 2026
Fringe Benefits	Growth of 6.0% based on historical trends
Temporary Staff	Growth of 2.5% in FY 2026, growth of 2.0% in out years
Overtime	Growth of 2.5%
Incentive Law Enforcement Officers	Growth of 2.5% in FY 2026, growth of 4.5% in out years
Operating	Growth of 2.5% in FY 2026, growth of 2.0% in out years
Programs	Growth of 2.5% in FY 2026, growth of 2.0% in out years

The five-year forecast for the General Fund is shown in the following table. Projections indicate revenues in excess of expenditures starting in FY 2027. The projected deficit is primarily driven by flattened revenue growth and increases in operating expenditures.

	FY 2025 Projection	FY 2026 Projection	FY 2027 Projection	FY 2028 Projection	FY 2029 Projection	FY 2030 Projection	FY 2031 Projection
Revenue							
Millage Rate	**6.4297**	**6.7297**	**6.7297**	**6.7297**	**6.7297**	**6.7297**	**6.7297**
Property Taxes	68,333,879	77,475,502	81,349,277	85,416,741	89,687,578	94,171,957	98,880,555
Other Taxes	22,215,071	22,346,314	22,458,046	22,570,336	22,683,187	22,796,603	22,910,586
Fire Assessment	12,297,476	12,614,733	12,614,733	12,614,733	12,614,733	12,614,733	12,614,733
Miscellaneous Permits	111,661	57,505	58,080	58,661	59,247	59,840	60,438
Intergovernmental	22,238,108	21,666,296	21,666,296	21,666,296	21,666,296	21,666,296	21,666,296
Charges for Services	16,129,097	14,341,343	14,484,756	15,208,994	15,361,084	16,129,138	16,290,430
Fines & Forfeitures	836,889	836,413	836,413	836,413	836,413	836,413	836,413
Miscellaneous Revenue	5,146,495	3,759,042	3,796,632	3,834,599	3,872,945	3,911,674	3,950,791
Transfers In From Other Funds	1,183,198	485,069	485,069	485,069	485,069	485,069	485,069
Government Services Contribution	7,107,071	7,155,224	7,155,224	7,155,224	7,155,224	7,155,224	7,155,224
Fund Balance	7,970,435	1,302,155	0	0	0	0	0
Total Revenue	**163,569,379**	**162,039,596**	**164,904,527**	**169,847,066**	**174,421,777**	**179,826,948**	**184,850,536**
Expenditures							
City Attorney	1,592,741	1,569,461	1,613,371	1,658,602	1,705,199	1,705,199	1,753,207
City Auditor	844,208	740,849	761,538	782,847	804,798	827,410	827,410
City Clerk	1,425,739	1,301,272	1,335,367	1,370,437	1,406,513	1,443,626	1,481,811
City Commission	579,098	601,195	620,215	639,898	660,269	681,355	703,183
City Manager	1,641,448	1,778,069	1,826,414	1,876,186	1,927,430	1,980,193	2,034,527
Communications & Marketing	1,043,980	1,080,527	1,110,138	1,140,633	1,172,042	1,204,395	1,237,723
Equity & Inclusion	1,376,942	1,103,703	1,132,300	1,161,704	1,191,940	1,223,033	1,255,011
Financial Services	3,111,629	3,021,649	3,105,847	3,192,596	3,281,980	3,374,087	3,469,008
Fire Rescue	28,373,942	29,518,613	30,790,622	32,121,446	33,513,928	34,971,056	36,495,966
Housing & Community Development	495,161	531,280	546,353	561,888	577,900	594,406	611,422
Human Resources	2,106,345	2,286,884	2,351,065	2,417,204	2,485,368	2,555,625	2,628,045
Management & Budget	486,955	1,044,806	1,072,515	1,101,021	1,130,352	1,160,531	1,191,588
Non-Departmental	33,676,387	30,013,481	30,200,233	30,390,721	30,585,018	30,783,201	30,985,349
Parks, Recreation and Cultural Affairs	11,835,155	12,366,846	12,678,035	12,997,809	13,326,433	13,664,182	14,011,339

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	FY 2025 Projection	FY 2026 Projection	FY 2027 Projection	FY 2028 Projection	FY 2029 Projection	FY 2030 Projection	FY 2031 Projection
Expenditures (continued)							
Police	41,794,721	44,916,361	46,738,192	48,638,018	50,619,268	52,685,525	54,840,531
Procurement & Contracts Management	745,279	883,676	908,554	934,197	960,629	987,879	1,015,973
Public Works	17,587,326	15,992,402	16,378,823	16,775,425	17,182,511	17,600,391	18,029,385
Risk Management	181,000	185,200	188,904	192,682	196,536	200,466	204,476
Sustainable Development	3,316,798	3,293,808	3,384,736	3,478,389	3,574,860	3,674,240	3,776,626
Technology	8,918,254	8,404,948	8,584,261	8,767,567	8,954,962	9,146,545	9,342,415
Transportation	1,857,139	1,393,577	1,429,507	1,466,453	1,504,448	1,543,526	1,583,720
Wild Spaces Public Places	6,593	10,988	11,208	11,432	11,661	11,894	12,132
Total Expenditures	**162,996,839**	**162,039,596**	**166,768,198**	**171,677,157**	**176,774,045**	**182,018,765**	**187,490,845**
Projected Surplus/(Deficit)	**572,540**	**0**	**(1,863,671)**	**(1,830,091)**	**(2,352,267)**	**(2,191,817)**	**(2,640,310)**

Fund Balance Projections for the General Fund

The following table provides a projection of fund balance in the General Fund requirements over the next five fiscal years based on the most current unassigned fund balance of $58.5 million from the FY 2024 Annual Comprehensive Financial Report.

Fund Balance Analysis	FY 2025 Projection	FY 2026 Projection	FY 2027 Projection	FY 2028 Projection	FY 2029 Projection	FY 2030 Projection	FY 2031 Projection
Unassigned Fund Balance Projection	49,001,407	49,573,948	47,710,277	45,880,186	43,527,919	41,336,102	38,695,792
Minimum Requirement	27,220,472	27,060,613	27,850,289	28,670,085	29,521,265	30,397,134	31,310,971
Minimum Requirement Met?	Yes	Yes	Yes	Yes	Yes	Yes	Yes
Maximum Requirement	40,749,210	40,509,899	41,692,049	42,919,289	44,193,511	45,504,691	46,872,711
Maximum Requirement Met?	Yes	Yes	Yes	Yes	No	No	No

Position Levels

The FY 2025 Adopted All Funds Budget set the authorized position level to 1,461.75 FTEs. During FY 2025, 8.0 FTEs were added to the budget, increasing the authorized position level to 1,469.75:

1. Police – Juvenile Delinquency Citation Program Coordinator (1.0 FTE)
2. Technology – Assistant Technology Director (1.0 FTE)
3. Technology – Technology Infrastructure Manager (1.0 FTE)
4. Technology – Information Security Officer (ISO) (1.0 FTE)
5. Technology – Technology Service Desk Manager (1.0 FTE)
6. Technology – Network Engineer (1.0 FTE)
7. Technology – System Engineer (1.0 FTE)
8. Technology – Security Engineer (1.0 FTE)

The FY 2026 Adopted All Funds authorized position level is 1,465.75 FTEs, a decrease of 4.0 FTEs compared to the FY 2025 All Funds Amended Budget. The following table provides the list of eliminated, reclassified, frozen and new positions by Department in FY 2026.

Department	FTE
City Attorney	1.0
Equity & Inclusion	3.0
Financial Services	3.0
Human Resources	2.0
Police	1.0
Transportation	1.0
Total Positions Eliminated	**11.0**

Department	FTE
Fire Rescue	4.0
Transportation	18.0
Total Positions Reclassified	**22.0**

Department	FTE
Public Works	3.0
Transportation	3.0
Total Positions Added	**6.0**

Department	FTE
City Auditor	1.0
Equity & Inclusion	2.0
Financial Services	1.0
Management & Budget	1.0
Parks, Recreation and Cultural Affairs	3.75
Police	12.0
Public Works	6.0
Transportation	4.0
Total Positions Frozen/Unbudgeted	**30.75**

The following factors drove position changes in FY 2026:

1. Gainesville Regional Utilities Indirect Cost Allocation Reduction: In July 2025, the Gainesville Regional Utilities informed the City that it would pay $1.3 million less for shared services. As a result, the City Manager recommended that those impacted departments reduce expenditures to account for the loss in revenue. As a result, 8.0 FTEs were eliminated across four departments: City Attorney (1.0 FTE), Office of Equity & Inclusion (2.0 FTE), Financial Services (3.0 FTEs), Human Resources (2.0 FTEs). In the City Auditor's Office, a vacant position (1.0 FTE) was frozen and unbudgeted. This reduced personnel expenditures by $885,841.
2. In efforts to address growing expenditure levels in the General Fund, vacant positions were frozen across six departments: Equity & Inclusion (2.0 FTEs), Financial Services (1.0 FTEs), Management & Budget (1.0 FTE), Parks, Recreation and Cultural Affairs (3.75 FTEs), Police (12.0 FTEs, including five Police Officer positions), and Public Works (6.0 FTEs). An additional position was eliminated in the Office of Equity & Inclusion (1.0 FTE). This reduced personnel expenditures by $2.2 million.
3. The Transportation Department reclassified Transit Operator positions to Paratransit Operator positions for RTS for 18.0 FTEs. There was no additional FTE or budget impact from this change.
4. The Transportation Department eliminated a vacant Vehicle Service Attendant (1.0 FTE) in the Fleet Management – Services and the funds were transferred to their operating budget to fund two interns.

5. The Transportation Department has added three new positions in the Regional Transit System Fund for the in-house ADA services (3.0 FTE). The cost of the three positions is $239,558.
6. In efforts to provide for flexibility if there are changes to the University of Florida service agreement in the coming months, the Transportation Department has frozen four vacant positions (4.0 FTEs). The savings of freezing the positions is $260,740.
7. The Public Works Department has added three new positions to be funded by the Tree Mitigation Fund for the Urban Forestry Program (3.0 FTEs). The cost of the three positions is $173,498.
8. The Gainesville Fire Rescue Department has restructured their Executive Command Team. This includes the reclassification of two Fire Chief Assistant positions (2.0 FTEs), a Fire Chief Deputy position (1.0 FTE), a Fire Training Captain position (1.0 FTE) and a new Account Clerk I position (1.0 FTE).

In total, 9.8 FTEs were eliminated in the General Fund ($870,911), and 1.20 FTEs in Other Funds ($77,654). An additional 26.75 FTEs were frozen in the General Fund ($2.3 million) and 4.0 FTEs were frozen in Other Funds ($260,740); a total cost reduction of $3.5 million in FY 2026.

The following table provides a list of the eliminated positions.

Fund	Department	Position	Status	Salary & Fringe Expense	FTE
General	City Attorney	Assistant City Attorney Senior	Vacant	178,017	1.00
General	Equity & Inclusion	Compliance Investigator	Vacant	72,912	1.00
General	Equity & Inclusion	Equity Specialist	Vacant	82,693	1.00
General	Equity & Inclusion	Executive Assistant	Vacant	74,597	1.00
General	Financial Services	Finance Operations Manager	Vacant	107,727	0.80
General	Financial Services	Financial Systems Analyst, Senior	Vacant	93,038	1.00
General	Financial Services	Revenue and Receivables Field Collector	Vacant	56,703	1.00
General	Human Resources	Employee Relations Specialist Senior	Vacant	82,879	1.00
General	Human Resources	Talent Acquisition Representative	Vacant	72,912	1.00
General	Police	Police Service Technician I	Vacant	49,432	1.00
		Total General Fund		**870,911**	**9.80**
Other Funds					
General Pensions	Financial Services	Finance Operations Manager	Vacant	13,466	0.10
Police Officers' Retirement	Financial Services	Finance Operations Manager	Vacant	6,733	0.05
Firefighters' Retirement	Financial Services	Finance Operations Manager	Vacant	6,733	0.05
Fleet Management - Services	Transportation	Vehicle Service Attendant	Vacant	50,722	1.00
		Total Other Funds		**77,654**	**1.20**
		All Funds Total		**948,565**	**11.00**

The following table provides the list of reclassified positions across All Funds.

Fund	Department	Position	Status	Salary & Fringe Expense	FTE
General	Fire Rescue	Fire Chief Assistant	Reclass	(298,596)	(2.00)
General	Fire Rescue	Fire Chief Deputy	Reclass	173,692	2.00
General	Fire Rescue	Fire Training Captain	Reclass	108,422	2.00
		Total General Fund		**0**	**1.00**
Other Funds					
Regional Transit System	Transportation	Transit Operator	Reclass	(878,919)	(18.00)
Regional Transit System	Transportation	Paratransit Operator for RTS	Reclass	878,919	18.00
		Total Other Funds		**0**	**0.00**
		All Funds Total		**0**	**1.00**

The following table provides the list of new positions across All Funds.

Fund	Department	Position	Status	Salary & Fringe Expense	FTE
General	Fire Rescue	Account Clerk I	New	50,450	1.00
		Total General Fund		**50,450**	**1.00**
Other Funds					
Tree Mitigation	Public Works	Grounds and Events Worker	New	98,736	2.00
Tree Mitigation	Public Works	Horticulturist Senior	New	74,762	1.00
Regional Transit System	Transportation	Transit/Paratransit Operations Manager	New	117,984	1.00
Regional Transit System	Transportation	Account Clerk Senior RTS	New	63,549	1.00
Regional Transit System	Transportation	Customer Service Support Specialist I for RTS	New	58,025	1.00
		Total Other Funds		**413,056**	**6.00**
		All Funds Total		**463,506**	**7.00**

The following table provides a list of frozen positions in the General Fund.

Fund	Department	Position	Status	Salary & Fringe Expense	FTE
General	City Auditor	Senior Internal Auditor	Frozen	112,027	1.00
General	Equity & Inclusion	Compliance Manager	Frozen	90,929	1.00
General	Equity & Inclusion	Organizational Culture & Belonging Specialist	Frozen	108,747	1.00
General	Financial Services	Revenue and Receivables Specialist II	Frozen	59,857	1.00
General	Management & Budget	Performance and Data Analyst	Frozen	72,912	1.00

Fund (continued)	Department	Position	Status	Salary & Fringe Expense	FTE
General	Parks, Recreation and Cultural Affairs	Events Coordinator	Frozen	55,380	1.00
General	Parks, Recreation and Cultural Affairs	Grounds and Events Worker	Frozen	49,368	1.00
General	Parks, Recreation and Cultural Affairs	Museum Coordinator	Frozen	59,857	1.00
General	Parks, Recreation and Cultural Affairs	Recreation Assistant (Golf Course)	Frozen	49,368	0.75
General	Police	Police Officer	Frozen	786,085	5.00
General	Police	Body Worn Camera (BWC) Administrator	Frozen	68,857	1.00
General	Police	Police Property and Evidence Specialist	Frozen	52,136	1.00
General	Police	Police Property Specialist	Frozen	61,923	1.00
General	Police	Police Service Technician I	Frozen	49,531	1.00
General	Police	Police Service Technician I	Frozen	50,146	1.00
General	Police	Staff Specialist	Frozen	59,082	1.00
General	Police	TelServ Operator	Frozen	49,718	1.00
General	Public Works	Custodial Worker	Frozen	48,282	1.00
General	Public Works	Labor Crew Leader I for Public Works	Frozen	62,065	1.00
General	Public Works	Maintenance Worker I	Frozen	49,368	1.00
General	Public Works	Maintenance Worker II	Frozen	52,816	1.00
General	Public Works	Maintenance Worker II-2	Frozen	52,816	1.00
General	Public Works	Traffic Operations Supervising Engineer and Project Team Leader	Frozen	153,512	1.00
		Total General Fund		**2,254,781**	**26.75**
Other Funds					
Regional Transit System	Transportation	Fleet Mechanic II for RTS	Frozen	95,743	1.00
Regional Transit System	Transportation	Transit Operator	Frozen	108,873	2.00
Regional Transit System	Transportation	Transit Planning Assistant	Frozen	56,124	1.00
		Total Other Funds		**260,740**	**4.00**
		All Funds Total		**2,515,521**	**30.75**

FY 2026 Authorized Positions: The following table provides a summary of changes in positions by fiscal year for all departments and funds. This list reflects the FY 2026 eliminated position changes, as well as positions that were added or deleted during the fiscal year, transferred between departments, funding reallocations were updated, or were reclassified.

Title	FY24 Actual	FY25 Adopted	FY25 Amended	FY26 Adopted	# Change vs. FY25 Adopted	% Change vs. FY25 Adopted
General Fund						
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%

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Title (continued)	FY24 Actual	FY25 Adopted	FY25 Amended	FY26 Adopted	# Change vs. FY25 Adopted	% Change vs. FY25 Adopted
General Fund (continued)						
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	211.00	213.50	212.50	213.50	0.00	0.0%
Housing & 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%
Parks, Recreation, and Cultural Affairs	109.25	109.25	109.25	109.25	0.00	0.0%
Police	383.25	378.75	378.75	377.75	(1.00)	(0.3%)
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 General Fund	**1,000.84**	**986.11**	**991.71**	**981.91**	**(4.20)**	**(0.4%)**
Miscellaneous Funds						
American Rescue Plan Fund - City Manager	0.50	0.30	0.30	0.30	0.00	0.0%
American Rescue Plan Fund - Equity & Inclusion	1.00	1.00	1.00	1.00	0.00	0.0%
American Rescue Plan Fund - Housing & Community Development	0.00	0.60	0.60	0.60	0.00	0.0%
American Rescue Plan Fund - Fire	0.00	0.00	1.00	1.00	1.00	N/A
CDBG - Housing & Community Development	4.94	4.99	4.99	4.99	0.00	0.0%
Capital Projects Funds - Public Works	10.30	11.20	11.20	11.20	0.00	0.0%
Capital Projects Funds - Transportation	1.00	1.00	2.00	2.00	1.00	100.0%
GCRA Fund - City Attorney	0.54	0.54	0.54	0.54	0.00	0.0%
GCRA Fund - City Manager	0.15	0.10	0.10	0.10	0.00	0.0%
GCRA Fund - Housing & Community Development	0.00	0.00	0.00	0.00	0.00	N/A
GCRA Fund - Gainesville Community Redevelopment Area	9.00	10.00	10.00	10.00	0.00	0.0%

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Title (continued)	FY24 Actual	FY25 Adopted	FY25 Amended	FY26 Adopted	# Change vs. FY25 Adopted	% Change vs. FY25 Adopted
Miscellaneous Funds (continued)						
Employee Health & Accident Benefits - Risk Management	3.50	4.45	3.95	3.95	(0.50)	(11.2%)
Employee Health & Accident Benefits - Management & Budget	0.20	0.00	0.00	0.00	0.00	N/A
General Insurance Fund - City Attorney	2.65	2.65	2.65	2.65	0.00	0.0%
General Insurance Fund - Management & Budget	0.20	0.00	0.00	0.00	0.00	N/A
General Insurance Fund - Risk Management	12.14	12.19	12.69	12.69	0.50	4.1%
Fleet Management Fund - Transportation	29.00	29.55	29.55	29.55	0.00	0.0%
HOME Grant - Housing & Community Development	1.18	0.66	0.66	0.66	0.00	0.0%
1/2 Cent Infrastructure Surtax - 2023 to 2032 - City Manager	0.50	0.45	0.45	0.45	0.00	0.0%
1/2 Cent Infrastructure Surtax - 2023 to 2032 - Public Works	0.80	0.80	0.80	0.80	0.00	0.0%
Miscellaneous Grants Fund - Police	2.00	2.00	2.00	2.00	0.00	0.0%
Special Revenue Funds - Housing & Community Development	0.00	0.15	0.15	0.15	0.00	0.0%
Special Revenue Funds - Police	1.00	1.00	2.00	2.00	1.00	100.0%
Special Revenue Funds - Parks, Recreation and Cultural Affairs	0.25	0.25	0.25	0.25	0.00	0.0%
Pension Funds - Financial Services	2.60	2.60	2.60	3.40	0.80	30.8%
Pension Funds - City Attorney	0.05	0.05	0.05	0.05	0.00	0.0%
Pension Funds - Risk Management	0.26	0.36	0.36	0.36	0.00	0.0%
SHIP Grant - Housing & Community Development	0.70	0.65	0.65	0.65	0.00	0.0%
Transportation Mobility Program Area - Public Works	1.00	0.50	0.50	0.50	0.00	0.0%
Transportation Mobility Program Area - Transportation	1.00	1.00	0.00	0.00	(1.00)	(100.0%)

Title (continued)	FY24 Actual	FY25 Adopted	FY25 Amended	FY26 Adopted	# Change vs. FY25 Adopted	% Change vs. FY25 Adopted
Miscellaneous Funds (continued)						
Tree Mitigation Fund - Public Works	1.50	6.10	6.10	9.10	3.00	49.2%
Wild Spaces Public Places - 2023 to 2033 - City Manager	0.00	0.45	0.55	0.55	0.10	22.2%
Wild Spaces Public Places - 2023 to 2033 - Wild Spaces Public Places	5.00	5.00	5.00	5.00	0.00	0.0%
Wild Spaces Public Places - 2017 to 2025 - Parks, Recreation and Cultural Affairs	5.00	5.00	5.00	5.00	0.00	0.0%
Total Miscellaneous Funds	**97.96**	**105.59**	**107.69**	**111.49**	**5.90**	**5.6%**
Enterprise Funds						
Florida Building Code Enforcement Fund - Sustainable Development	37.25	36.75	36.75	36.75	0.00	0.0%
Regional Transit System Fund - Transportation	266.00	239.85	239.85	241.85	2.00	0.8%
Regional Transit System Fund - Financial Services	0.50	0.50	0.50	0.50	0.00	0.0%
Regional Transit System Fund - Procurement & Contracts Management	1.00	1.00	1.00	1.00	0.00	0.0%
Solid Waste Fund - City Manager	0.00	0.00	0.10	0.10	0.10	N/A
Solid Waste Fund - Public Works	26.10	26.15	26.15	26.15	0.00	0.0%
Stormwater Management Utility - City Manager	0.00	0.00	0.20	0.20	0.20	N/A
Stormwater Management Utility - Public Works	67.10	65.80	65.80	65.80	0.00	0.0%
Total Miscellaneous Funds	**397.95**	**370.05**	**370.35**	**372.35**	**2.30**	**0.6%**
Total Authorized FTEs	**1,496.75**	**1,461.75**	**1,469.75**	**1,465.75**	**4.00**	**0.3%**

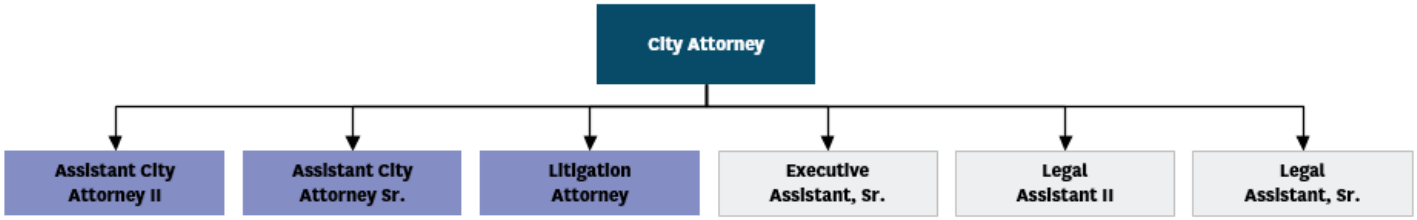
The following table provides the list of FY 2026 authorized positions for All Funds by Department.

Positions by Department	FY24 Actual	FY25 Adopted	FY25 Amended	FY26 Adopted	# 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%

Positions by Department (continued)	FY24 Actual	FY25 Adopted	FY25 Amended	FY26 Adopted	# Change vs. FY25 Adopted	% Change vs. FY25 Adopted
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	214.50	1.00	0.5%
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	284.00	2.00	0.7%
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**	**1,465.75**	**4.00**	**0.3%**

Office of the City Attorney

The Office of the City Attorney protects the legal interest of the City by prosecuting and defending all suits, complaints, and controversies for and on behalf of the City, reviewing all contracts, bonds and other instruments in writing in which the City is to be a party, and endorsing on each approval as to form and legality.



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

Budget Trends and Appropriations

The FY 2026 Adopted All Funds Budget for the Office of the City Attorney is $2.0 million, $91,541 or 4.4% lower than the FY 2025 Adopted Budget. The FY 2026 Adopted Budget for the Office of the City Attorney is funded by the General Fund (78.0% of the total budget), the General Insurance Fund (16.5% of the total budget), the Gainesville Community Reinvestment Area Fund (5.0% of the total budget), and the General Pension Fund (0.5% of the total budget).

Expenditures by Fund	FY24 Actual	FY25 Adopted	FY25 Amended	FY26 Adopted	$ Change vs. FY25 Adopted	% Change vs. FY25 Adopted
Gainesville Community Reinvestment Area	91,208	92,509	92,509	100,470	7,961	8.6%
General Fund	1,601,731	1,676,569	1,676,569	1,569,461	(107,108)	(6.4%)
General Insurance	182,141	324,551	324,551	331,338	6,787	2.1%
General Pension	11,317	9,309	9,309	10,128	819	8.8%
Total Expenditures by Fund	**1,886,397**	**2,102,938**	**2,102,938**	**2,011,397**	**(91,541)**	**(4.4%)**

The FY 2026 Adopted Budget for the Office of the City Attorney is comprised primarily of personnel expenses (94.5% of the total budget). In FY 2026, personnel expenses are budgeted at $1.9 million, 4.8% lower than the FY 2025 Adopted Budget. The FY 2026 Adopted Budget funds 13.0 FTEs, one less FTE compared to the FY 2025 Adopted Budget. Authorized position level changes are further described in the "Position Levels" section of this chapter. The remainder of the FY 2026 Adopted Budget is comprised of operating expenses which are budgeted at $110,250, $5,250 or 5% higher than the FY 2025 Adopted Budget primarily due to increased funding for document management system expenses and online legal search subscriptions.

Expenditures by Category - General Fund	FY24 Actual	FY25 Adopted	FY25 Amended	FY26 Adopted	$ Change vs. FY25 Adopted	% Change vs. FY25 Adopted
Salaries & Wages	1,243,456	1,296,675	1,296,675	1,197,975	(98,700)	(7.6%)
Fringe Benefits	275,055	274,894	274,894	261,236	(13,658)	(5.0%)
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**	**1,569,461**	**(107,108)**	**(6.4%)**
General Fund FTE	**10.76**	**10.76**	**10.76**	**9.76**	**(1.00)**	**(9.3%)**
Expenditures by Category - Other Funds	**FY24 Actual**	**FY25 Adopted**	**FY25 Amended**	**FY26 Adopted**	**$ Change vs. FY25 Adopted**	**% Change vs. FY25 Adopted**
Salaries & Wages	227,838	349,575	349,574	356,546	6,971	2.0%
Fringe Benefits	56,828	76,794	76,795	85,391	8,597	11.2%
Operating	0	0	0	0	0	N/A
Total Other Funds	**284,666**	**426,369**	**426,369**	**441,937**	**15,568**	**3.7%**
Total All Funds	**1,886,397**	**2,102,938**	**2,102,938**	**2,011,397**	**(91,541)**	**(4.4%)**
Total FTE	**14.00**	**14.00**	**14.00**	**13.00**	**0.00**	**(7.1%)**

The following table shows the Office of the City Attorney FY 2026 Adopted Budget by cost center. The Office of the City Attorney is comprised of one cost center which is budgeted at $2.0 million, $91,541 or 4.4% lower than the FY 2025 Adopted Budget due to decreases in personnel expenditures. This cost center provides the following services:

- Provides timely, competent, and cost-effective in-house legal counsel and advice to the City, its elected and appointed officials, its Boards, and its departments.
- Provides guidance on state and federal statutory and case law and the City Code in accordance with the Constitution as interpreted by the Courts.
- Articulates the City's legal positions and arguments to the courts, other governmental entities, media, and the public.
- Protects and preserves the legal rights and assets of the City by providing competent legal representation.

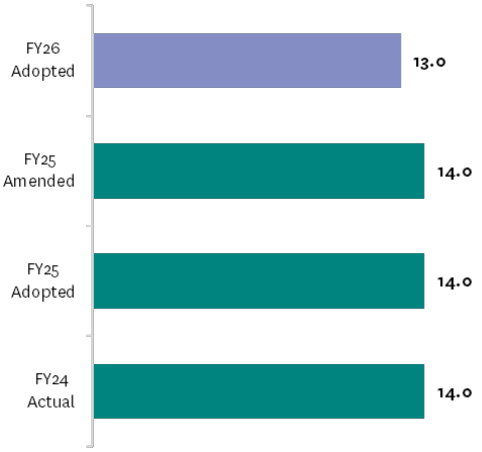
Expenditures by Cost Center	FY24 Actual	FY25 Adopted	FY25 Amended	FY26 Adopted	$ Change vs. FY25 Adopted	% Change vs. FY25 Adopted
City Attorney	1,886,397	2,102,938	2,102,938	2,011,397	(91,541)	(4.4%)
Total Expenditures by Cost Center	**1,886,397**	**2,102,938**	**2,102,938**	**2,011,397**	**(91,541)**	**(4.4%)**

Position Levels

The FY 2026 Adopted Budget authorized position level for the Office of the City Attorney is 13.0 FTEs. This is a reduction of 1.0 FTE or 7.1% compared to the FY 2025 Adopted Budget.

In FY 2026, one vacant City Attorney, Sr. Assistant is being eliminated to account for reduced demand for transactional legal counsel to and Indirect Cost allocation revenue from the Gainesville Regional Utilities.

The following table provides an overview of the authorized titles and FTEs for the Office of the City Attorney. During FY 2025, a Sr. Assistant City Attorney was reclassified to an Assistant City Attorney II due to routine personnel actions,



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including the retirement of a long-time Sr. Assistant City Attorney and the employment of an Assistant City Attorney II.

Title	FY24 Actual	FY25 Adopted	FY25 Amended	FY26 Adopted	# Change vs. FY25 Adopted	% Change vs. FY25 Adopted
City Attorney	1.0	1.0	1.0	1.0	0.0	0.0%
City Attorney II, Assistant	1.0	1.0	2.0	2.0	1.0	100.0%
City Attorney, Sr. Assistant	6.0	6.0	5.0	4.0	(2.0)	(33.3%)
Litigation Attorney	1.0	1.0	1.0	1.0	0.0	0.0%
Executive Assistant, Sr.	1.0	1.0	1.0	1.0	0.0	0.0%
Legal Assistant II	3.0	3.0	3.0	3.0	0.0	0.0%
Legal Assistant, Sr.	1.0	1.0	1.0	1.0	0.0	0.0%
Total Authorized FTEs	**14.0**	**14.0**	**14.0**	**13.0**	**(1.0)**	**(7.1%)**

Objectives and Performance Measures

The work performed by the Office of the City Attorney primarily supports the goal "Best in Class" Neighbor Services. The City Attorney's Office sets annual goals and reports the results of those goals on an annual basis to the City Commission.

FY 2026 Initiatives

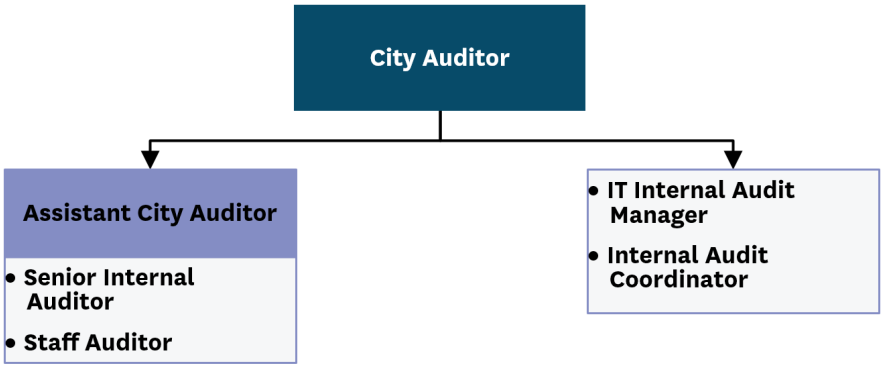
The Office of the City Attorney will continue to support the City's Strategic Plan and move forward priorities as approved by the City Commission, specifically:

Legal Counsel: Regularly monitor case and statutory law to evaluate their effects on the City and advise how the changing law affects the City and its operations; provide legal counsel and advice to the City's governing body and management on City matters; prepare ordinances or resolutions to conform to the law; and research legal issues, negotiate and approve contracts, settlements, real property instruments and bonds.

Litigation: Represent and defend the City in litigation and administrative proceedings filed in State and Federal Courts, as well as administrative tribunals. Defend challenges to city ordinances, development orders, and legislative, executive, and administrative decisions.

Office of the City Auditor

The Office of the City Auditor works to promote honest, effective, efficient, transparent, and fully accountable City government. Internal audit serves as the cornerstone of public sector governance by providing independent and objective services to help the City achieve intended results, improve operations, and instill confidence among neighbors and stakeholders.



Core Services

Develop a Risk-Based Annual Audit Plan.

Perform Audits and Post-Audit Reviews.

Provide Assurance and Advisory Services.

Investigate Fraud, Waste, and Abuse.

Strategic Connection

Budget Trends and Appropriations

The FY 2026 Adopted Budget for the Office of the City Auditor is fully funded by the General Fund and is budgeted at $740,849, $147,791 or 16.6% lower than the FY 2025 Adopted Budget

Expenditures by Fund	FY24 Actual	FY25 Adopted	FY25 Amended	FY26 Adopted	$ Change vs. FY25 Adopted	% Change vs. FY25 Adopted
General Fund	826,017	888,640	888,640	740,849	(147,791)	(16.6%)
Total Expenditures by Fund	**826,017**	**888,640**	**888,640**	**740,849**	**(147,791)**	**(16.6%)**

The FY 2026 Adopted Budget for the Office of the City Auditor is comprised primarily of personnel expenses ($695,211 or 93.8% of the total department budget) due to 1.0 FTE frozen and unbudgeted in FY 2026. The FY 2026 Adopted Budget authorized position level is 6.0 FTEs; further described in the Position Levels section of this overview. The FY 2026 Adopted Budget includes operating expenses budgeted at $45,638, $377 or 0.8% higher than the FY 2025 Adopted Budget.

Expenditures by Category - General Fund	FY24 Actual	FY25 Adopted	FY25 Amended	FY26 Adopted	$ Change vs. FY25 Adopted	% Change vs. FY25 Adopted
Salaries & Wages	629,850	688,392	688,392	575,414	(112,978)	(16.4%)
Fringe Benefits	147,771	154,987	154,987	119,797	(35,190)	(22.7%)
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**	**740,849**	**(147,791)**	**(16.6%)**
Total All Funds	**826,017**	**888,640**	**888,640**	**740,849**	**(147,791)**	**(16.6%)**
Total FTE	**6.0**	**6.0**	**6.0**	**6.0**	**0.0**	**0.0%**

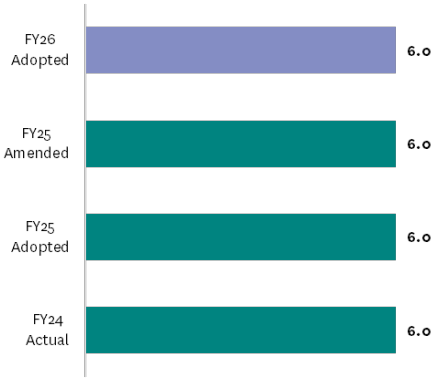
The Office of the City Auditor is comprised of one cost center which:

- Provides a conduit and mechanism for City employees, contractors, management, and neighbors to report fraud, waste, and abuse while maintaining anonymity (if desired) and ensuring whistleblower protections. Whistleblower reports are followed up with independent investigations when appropriate.
- Continually assesses organizational risk to inform the agile audit plan, ensuring limited department resources are allocated to audit activities prioritized by risk and opportunity to add value.
- Maintains a professional work environment that attracts and retains talented, dedicated, and experienced staff who consistently act with integrity and are committed to improving the organization's delivery of services to the public.

Expenditures by Cost Center	FY24 Actual	FY25 Adopted	FY25 Amended	FY26 Adopted	$ Change vs. FY25 Adopted	% Change vs. FY25 Adopted
City Auditor	826,017	888,640	888,640	740,849	(147,791)	(16.6%)
Total Expenditures by Cost Center	**826,017**	**888,640**	**888,640**	**740,849**	**(147,791)**	**(16.6%)**

Position Levels

The FY 2026 Adopted Budget for the Office of the City Auditor maintains the authorized position level at 6.0 FTEs, the same level as the FY 2025 Adopted Budget. However, a Senior Internal Auditor (1.0 FTE) is frozen and unbudgeted to account for reduced Indirect Cost allocation revenue from the Gainesville Regional Utilities. This translates into an estimated loss of at least 1,450 hours that could have been charged to audits and/or other projects. This will negatively impact the City Auditor's Office, slowing down audit coverage, fraud investigations, and other mission-critical activities of the Office.



The following table provides an overview of the authorized titles and FTEs for the Office of the City Auditor. During FY 2025, the Office of the City Auditor reclassified an Audit Manager position to a Senior Internal Auditor position (1.0 FTE).

Title	FY24 Actual	FY25 Adopted	FY25 Amended	FY26 Adopted	# Change vs. FY25 Adopted	% Change vs. FY25 Adopted
Assistant City Auditor	1.0	1.0	1.0	1.0	0.0	0.0%
Audit Coordinator	1.0	1.0	1.0	1.0	0.0	0.0%
Audit Manager	1.0	1.0	0.0	0.0	(1.0)	(100.0%)
Audit Manager for IT	1.0	1.0	1.0	1.0	0.0	0.0%
City Auditor	1.0	1.0	1.0	1.0	0.0	0.0%

Title (continued)	FY24 Actual	FY25 Adopted	FY25 Amended	FY26 Adopted	# Change vs. FY25 Adopted	% Change vs. FY25 Adopted
Senior Internal Auditor	0.0	0.0	1.0	1.0	1.0	N/A
Staff Auditor	1.0	1.0	1.0	1.0	0.0	0.0%
Total Authorized FTEs	**6.0**	**6.0**	**6.0**	**6.0**	**0.0**	**0.0%**

Objectives and Performance Measures

The work performed by the Office of the City Auditor supports all five goals of the City's Strategic Plan. Over the next fiscal year, the Office of the City Auditor will work to track the following performance measures:

- Complete one citywide risk assessment and one IT risk assessment.
- Establish an annual audit agenda based on risk assessment.
- Complete at least 70% of audits on the annual audit agenda.

FY 2026 Initiatives

The Office of the City Auditor will continue to support the City's Strategic Plan and move forward priorities as approved by the City Commission, specifically:

Annual Enterprise Risk Assessment: Conduct risk assessments to identify potential risks that could negatively impact quality of life, such as safety concerns, infrastructure issues, or environmental hazards.

Audit Plan: Develop an audit agenda that includes a review of identified risks and make recommendations to ensure a safer and more enjoyable living environment for city neighbors.

Annual Enterprise Risk Assessment: Conduct risk assessments to identify potential risks that could impact the quality and delivery of community services.

Advisory Services: Research best practices and benchmarks from other municipalities or local governments and share with City management.

Annual Enterprise Risk Assessment: Conduct risk assessments to identify areas where inequities may exist within the organization's processes and services.

Audit Plan: Perform audits that evaluate the City's compliance with laws and regulations related to equity and inclusion, and develop recommendations that promote equity without inadvertently creating barriers for certain groups.

Annual Enterprise Risk Assessment: Conduct a citywide risk assessment to identify potential environmental, social, and governance (ESG) risks that could impact the community.

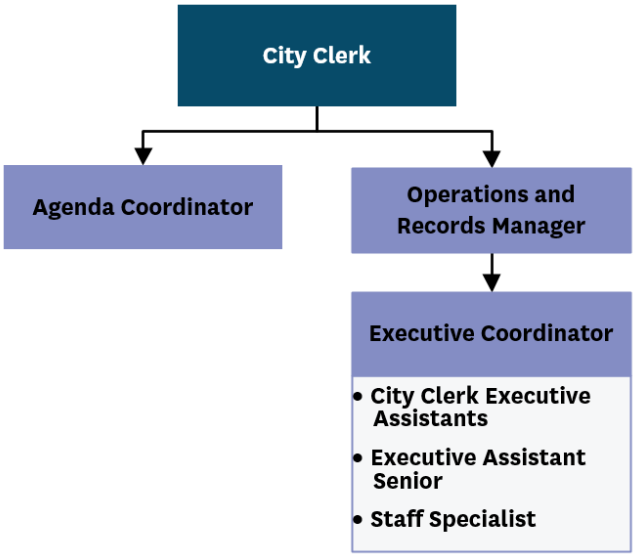
Audit Plan: Conduct performance and compliance audits to ensure City programs and policies are effective and comply with environmental regulations and sustainability standards.

Annual Enterprise Risk Assessment: Assess and identify economic risks, such as financial instability or external economic shocks, and recommend strategies to mitigate those risks.

Fraud Investigations: Objectively detect and/or investigate fraud, waste, and abuse in economic programs and help ensure that resources are used for their intended purposes.

Office of the City Clerk

The Office of the City Clerk guides public access to the commission, city legislation for neighbors, community builders and elected officials.



Core Services

Public Meeting Management and Public Notices

Records and Elections Management

Lobbyist Registrations

Administrative Support to City Commission

Basic Policy Research

Strategic Connection

"Best in Class" Neighbor Services

Budget Trends and Appropriations

The FY 2026 Adopted Budget for the Office of the City Clerk is fully funded by the General Fund and is budgeted at $1.3 million, $75,533 or 6.2% lower than the FY 2025 Adopted Budget.

Expenditures by Fund	FY24 Actual	FY25 Adopted	FY25 Amended	FY26 Adopted	$ Change vs. FY25 Adopted	% Change vs. FY25 Adopted
General Fund	1,024,558	1,225,739	1,425,739	1,301,272	75,533	6.2%
Contingency Reserves for Declared Emergencies	191	0	0	0	0	N/A
Total Expenditures by Fund	**1,024,748**	**1,225,739**	**1,425,739**	**1,301,272**	**75,533**	**6.2%**

The FY 2026 Adopted Budget for the Office of the City Clerk is comprised primarily of personnel expenses ($884,572 or 68.0% of the total department budget). The FY 2026 Adopted Budget funds 9.0 FTEs, the same level as the FY 2025 Adopted Budget; position changes are further described in the Position Levels section of this overview. The FY 2026 Adopted Budget includes

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operating expenses budgeted at $416,700, $16,532 or 3.8% lower than the FY 2025 Adopted Budget due to a decrease in operating expenditures to offset a reclassification of positions processed during FY 2025. These changes are further described in the Position Levels section of this overview.

Expenditures by Category - General Fund	FY24 Actual	FY25 Adopted	FY25 Amended	FY26 Adopted	$ Change vs. FY25 Adopted	% Change vs. FY25 Adopted
Salaries & Wages	641,219	626,822	626,822	702,222	75,400	12.0%
Fringe Benefits	171,436	165,685	165,685	182,350	16,665	10.1%
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**	**1,301,272**	**75,533**	**6.2%**
General Fund FTE	**10.0**	**9.0**	**9.0**	**9.0**	**0.0**	**0.0%**

Expenditures by Category - Other Funds	FY24 Actual	FY25 Adopted	FY25 Amended	FY26 Adopted	$ Change vs. FY25 Adopted	% Change vs. FY25 Adopted
Salaries & Wages	166	0	0	0	0	N/A
Fringe Benefits	25	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**	**1,301,272**	**75,533**	**6.2%**
Total FTE	**10.0**	**9.0**	**9.0**	**9.0**	**0.0**	**0.0%**

The Office of the City Clerk is comprised of one cost center, which provides:

- Staffing to the Mayor and Commissioners, General Policy Committee, Audit Committee, Finance Committee, Joint Water and Climate Policy Board, and Public Safety Committee meetings. This also includes posting official meeting notices, managing the legislative agenda, and preparing the official minutes for the City Commission meetings, workshops, and retreats as well as various other Committees.
- Administrative support to the City Commission, including policy research (to be executed by the three City Clerk Executive Assistants and the Executive Assistant Senior) and planning of Commission sponsored events. The Policy Research Program has been discontinued.
- Management of the lobbyist registration portal and database as well as the domestic partnership registration program.
- Management and maintenance of public records of the City Commission and historical archives of City records, including the coordination of the public records process, recording of official documents with appropriate external agencies, and public records training.
- Maintenance of the City Code of Ordinances, City seal, vital records, ordinances, resolutions, deeds; and assists neighbors and City with mayoral proclamations and recognitions.
- Coordination of City advisory boards and committees, including updating board ordinances, appointments, removals, and vacancies.
- Election management by registering candidates for open Mayoral and Commissioner seats in City elections.

The FY 2026 Adopted Budget for the City Clerk cost center is $1.1 million, $75,533 or 7.4% more than the FY 2025 Adopted Budget primarily due to reclassifications of positions processed during FY 2025.

Expenditures by Cost Center	FY24 Actual	FY25 Adopted	FY25 Amended	FY26 Adopted	$ Change vs. FY25 Adopted	% Change vs. FY25 Adopted
City Clerk	1,024,533	1,025,739	1,025,739	1,101,272	75,533	7.4%
Total Expenditures by Cost Center	**1,024,533**	**1,025,739**	**1,025,739**	**1,101,272**	**75,533**	**7.4%**

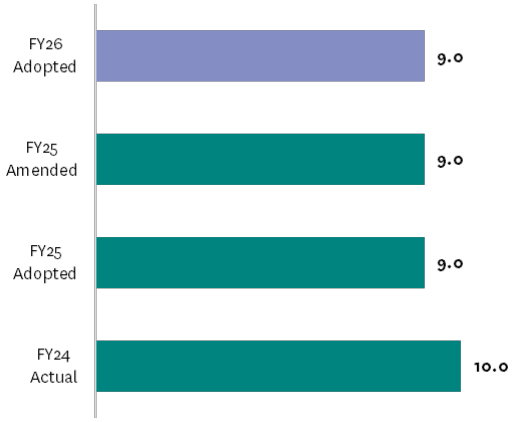
The Office of the City Clerk manages one program: biennial elections for the City. The City partners with the Alachua County Supervisor of Elections and the funds budgeted represent the estimated fees for these external services.

Expenditures by Program	FY24 Actual	FY25 Adopted	FY25 Amended	FY26 Adopted	$ Change vs. FY25 Adopted	% Change vs. FY25 Adopted
City Elections	25	200,000	400,000	200,000	0	0.0%
Hurricane Debby	191	0	0	0	0	N/A
Total Expenditures by Program	**216**	**200,000**	**400,000**	**200,000**	**0**	**0.0%**

Position Levels

The FY 2026 Adopted Budget authorized position level is 9.0 FTEs, the same level as the FY 2025 Adopted Budget.

The following table provides an overview of the authorized positions and titles for the Office of the City Clerk. During FY 2025, the Office of the City Clerk processed the following position reclassifications: an Executive Assistant position to an Executive Assistant Sr. position (1.0 FTE), a Records Management Coordinator position to an Executive Coordinator position (1.0 FTE), a Records Manager position to an Operations and Records Manager position (1.0 FTE), and three Executive Assistant positions to three City Clerk Executive Assistant positions (3.0 FTEs). The additional personnel expense was offset by a reduction in operating expenditures in the FY 2025 budget.



Title	FY24 Actual	FY25 Adopted	FY25 Amended	FY26 Adopted	# Change vs. FY25 Adopted	% Change vs. FY25 Adopted
Agenda Coordinator	1.0	1.0	1.0	1.0	0.0	0.0%
City Clerk	1.0	1.0	1.0	1.0	0.0	0.0%
City Clerk Executive Assistant	0.0	0.0	3.0	3.0	3.0	N/A
Executive Assistant	4.0	4.0	0.0	0.0	(4.0)	(100.0%)
Executive Assistant Sr.	0.0	0.0	1.0	1.0	1.0	N/A
Executive Coordinator	0.0	0.0	1.0	1.0	1.0	N/A
Operations and Records Manager	0.0	0.0	1.0	1.0	1.0	N/A
Policy Oversight Administrator	1.0	0.0	0.0	0.0	0.0	N/A
Records Management Coordinator	1.0	1.0	0.0	0.0	(1.0)	(100.0%)
Records Manager	1.0	1.0	0.0	0.0	(1.0)	(100.0%)
Staff Specialist	1.0	1.0	1.0	1.0	0.0	0.0%
Total Authorized FTEs	**10.0**	**9.0**	**9.0**	**9.0**	**0.0**	**0.0%**

Objectives and Performance Measures

The work performed by the Office of the City Clerk primarily supports the goal “Best in Class” Neighbor Services. During FY 2025, the Office of the City Clerk began to research and develop performance measures. During FY 2026, the Office will continue to track data and refine the measures as listed in the following section.

Goal: "Best in Class" Neighbor Services

Objective: Ensure compliance, management, and accessibility of the City's public records

Performance Measures:

- Cumulative number of public records requests submitted by the public
- Number of Resolutions processed
- Number of Ordinances processed
- Number of Proclamations processed

Objective: Agenda items for utilization at Public Meetings

Performance Measures:

- Number of agendas scheduled for various Commission Meetings
- Percent of agendas published at least five days prior to Commission Meetings:
  - Audit Committee
  - City Commission Workshops
  - Finance Committee
  - General Employees' Pension Plan Board of Trustees
  - General Policy Committee
  - Joint City/County Commission Meetings
  - Joint Water/Climate Policy Board Meetings
  - Police Officers' and Firefighters' Pension Plan Board of Trustees
  - Special City Commission Meetings
  - Sunshine Meetings
- Number of agenda items processed

FY 2026 Initiatives

The Office of the City Clerk will continue to support the City's Strategic Plan and move forward priorities as approved by the City Commission, specifically:

Increase Access to Public Records: Continue to expand access to archived Clerk's records through the Laserfiche Public Records Archive Portal.

Public Records Process: Due to ongoing security upgrades, continue the Laserfiche/eScribe (agenda management system) integration, and provide public records training to city staff.

Improved functionality of eScribe: Merge the Notice of Meetings calendar with eScribe agenda/minutes calendar to offer a seamless data source for staff and neighbors, utilize eScribe for live voting during City Commission meetings for efficiency, and streamline the process for motions to be displayed during public meetings.

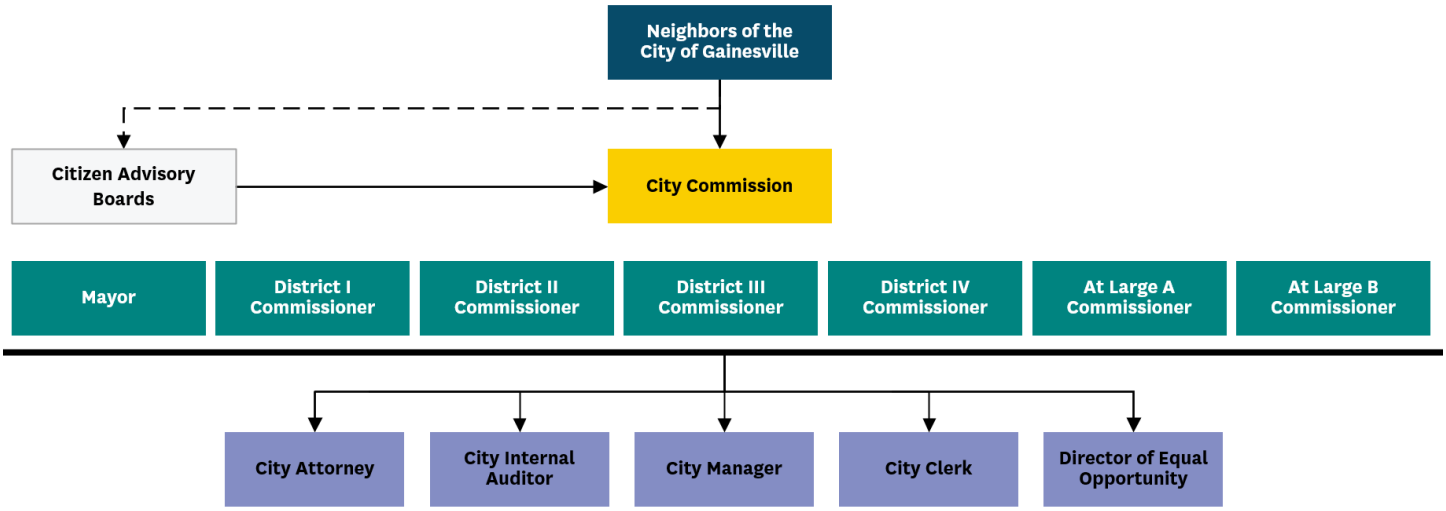
Advisory Board Application Improvement: Continue streamlining the advisory board application process to rolling applications to reduce duplicate submissions for the same board or committee for interested candidate

Policy Research Support: Provide basic research support to the City Commission to aid in the creation of more objective and efficient policy proposals.

Increase Public Access to the City Commission: Provide administrative support to ensure the public is able to reach City Commissioners and communicate concerns, questions, and ideas.

Office of the City Commission

The Office of the City Commission provides leadership, support and policy direction needed to successfully achieve the City's Strategic Plan. The Commissioners are responsible to the neighbors of Gainesville.



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

- Equitable Community
- More Sustainable Community
- A Great Place to Live & Experience
- Resilient Local Economy
- "Best in Class" Neighbor Services

Budget Trends and Appropriations

The FY 2026 Adopted Budget for the City Commission is funded by the General Fund and is budgeted at $601,195, $22,097 or 3.8% higher than the FY 2025 Adopted Budget.

Expenditures by Fund	FY24 Actual	FY25 Adopted	FY25 Amended	FY26 Adopted	$ Change vs. FY25 Adopted	% Change vs. FY25 Adopted
General Fund	573,159	579,098	579,098	601,195	22,097	3.8%
Total Expenditures by Fund	**573,159**	**579,098**	**579,098**	**601,195**	**22,097**	**3.8%**

The FY 2026 Adopted Budget for the City Commission is comprised primarily of personnel expenses ($535,695 or 89.1% of the total department budget). The personnel expenses include Commissioner and Mayor salaries set by Ordinance as well as the City's contributions to their retirement accounts and health insurance costs. The FY 2026 Adopted Budget includes operating expenses budgeted at $65,500, $19,254 or 41.6% higher than the FY 2025 Adopted Budget. The increase is primarily driven by increasing costs for operating expenditures. The majority of these expenditures represent fees for City Commission

meetings, additional broadcast/audio support, office supplies, and monthly cell phone allowances. The FY 2026 budget also includes funding for training and travel expenses for each Commissioner and the Mayor.

Expenditures by Category - General Fund	FY24 Actual	FY25 Adopted	FY25 Amended	FY26 Adopted	$ Change vs. FY25 Adopted	% Change vs. 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%**

The majority of expenditures (94.2%) for the Office of the City Commission are funded out of one cost center, as shown below.

Expenditures by Cost Center	FY24 Actual	FY25 Adopted	FY25 Amended	FY26 Adopted	$ Change vs. FY25 Adopted	% Change vs. FY25 Adopted
City Commission	552,500	544,098	544,098	566,195	22,097	4.1%
Total Expenditures by Cost Center	**552,500**	**544,098**	**544,098**	**566,195**	**22,097**	**4.1%**

The City Commission and Mayor are each allocated $5,000 on a fiscal year basis for travel and training expenses. These allocations are tracked separately for each Commissioner and Mayor by individual programs within the City Commission budget, as shown below. The FY 2026 Adopted Budget maintains these allocations at $5,000.

Expenditures by Program	FY24 Actual	FY25 Adopted	FY25 Amended	FY26 Adopted	$ Change vs. FY25 Adopted	% Change vs. FY25 Adopted
Commissioner District 1	614	5,000	5,000	5,000	0	0.0%
Commissioner District 2	300	5,000	5,000	5,000	0	0.0%
Commissioner District 3	1,620	5,000	5,000	5,000	0	0.0%
Commissioner District 4	4,761	5,000	5,000	5,000	0	0.0%
Commissioner At Large Seat A	0	5,000	5,000	5,000	0	0.0%
Commissioner At Large Seat B	6,135	5,000	5,000	5,000	0	0.0%
Mayor	7,229	5,000	5,000	5,000	0	0.0%
Total Expenditures by Program	**20,659**	**35,000**	**35,000**	**35,000**	**0**	**0.0%**

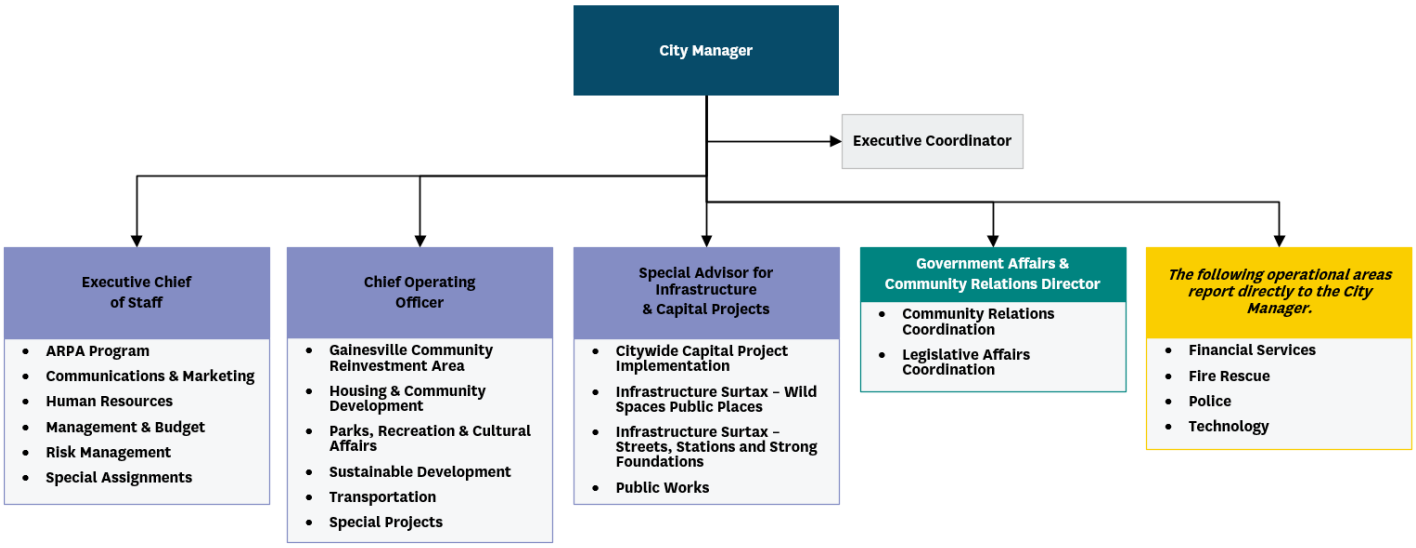
Position Levels

The Commission consists of seven members: four Commissioners are elected from single member districts, two Commissioners are elected at-large, and one member is elected as Mayor by all neighbors. In the spring of 1998, Gainesville citizens voted for their first elected Mayor in 72 years. The authorized position level for FY 2026 is 7.0 FTEs.

Title	FY24 Actual	FY25 Adopted	FY25 Amended	FY26 Adopted	# Change vs. FY25 Adopted	% Change vs. FY25 Adopted
Commissioner	6.0	6.0	6.0	6.0	0.0	0.0%
Mayor	1.0	1.0	1.0	1.0	0.0	0.0%
Total Authorized FTEs	**7.0**	**7.0**	**7.0**	**7.0**	**0.0**	**0.0%**

Office of the City Manager

The Office of the City Manager guides the organization in connecting neighbors to their government and aims to build civic trust through responsive and professional service delivery. The City Manager's Office provides leadership, support and direction to General Government departments needed to successfully achieve the City's Strategic Plan and performs other duties as assigned by the City Commission.



Core Services

Leadership and Supervision of General Government

Community Partnership & Engagement

Neighbor Advocacy

Legislative Coordination

Organizational Governance

Strategic Connection

- A Great Place to Live & Experience
- "Best in Class" Neighbor Services
- Equitable Community
- More Sustainable Community
- Resilient Local Economy

Budget Trends and Appropriations

The FY 2025 Adopted All Funds Budget for the Office of the City Manager is $2.6 million, $709,524 or 36.8% higher than the FY 2024 Adopted All Funds Budget. In FY 2025, the Office of the City Manager is funded by the General Fund (62.2% of the total budget), the ½ Cent Infrastructure Surtax Fund – 2023-2032, also known as Streets, Stations and Strong Foundations (33.0% of the total budget), the Wild Spaces Public Places Fund (4.0% of the total budget),and the Gainesville Community Reinvestment Area Fund (0.9% of the total budget).The Non-General Fund cost allocations are for staff whose work directly supports these funds or for capital projects funded by those funds.

Expenditures by Fund	FY24 Actual	FY25 Adopted	FY25 Amended	FY26 Adopted	$ Change vs. FY25 Adopted	% Change vs. FY25 Adopted
1/2 Cent Infrastructure Surtax – 2023 to 2032	119,275	870,000	3,452,900	870,000	0	0.0%
American Rescue Plan	6,059,423	0	10,261,203	0	0	N/A
Contingency Reserves for Declared Emergencies	3,360	0	0	0	0	N/A
Gainesville Community Reinvestment Area	35,789	22,836	22,836	24,319	1,483	6.5%
General Capital Projects	399,136	0	0	0	0	N/A
General Fund	1,439,542	1,641,448	1,641,448	1,778,069	136,621	8.3%
Solid Waste Enterprise	0	0	0	23,976	23,976	N/A
Stormwater Management Utility Surcharge	0	0	0	47,953	47,953	N/A
Wild Spaces Public Places Surtax - 2023 - 2032	0	104,300	104,300	0	(104,300)	(100.0%)
Total Expenditures by Fund	**8,056,524**	**2,638,584**	**15,482,688**	**2,744,318**	**105,734**	**4.0%**

The FY 2026 Adopted Budget for the Office of the City Manager is comprised primarily of personnel expenditures ($1.6 million or 57.2% of the total budget). The FY 2026 Adopted Budget authorized position level is 10.0 FTEs, the same level as the FY 2025 Adopted Budget. The FY 2026 Adopted Budget sets operating expenditures at $301,855, $5,535 or 1.9% higher than the FY 2025 Adopted Budget driven by general increases in operating expenditures.

Expenditures by Category - General Fund	FY24 Actual	FY25 Adopted	FY25 Amended	FY26 Adopted	$ Change vs. FY25 Adopted	% Change vs. FY25 Adopted
Salaries & Wages	1,058,469	1,099,558	1,099,558	1,197,070	97,512	8.9%
Fringe Benefits	245,671	241,570	241,570	275,144	33,574	13.9%
Operating	135,403	296,320	296,320	301,855	5,535	1.9%
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**	**1,778,069**	**136,621**	**8.3%**
General Fund FTE	**8.85**	**8.70**	**8.30**	**8.30**	**(0.40)**	**(4.6%)**
Expenditures by Category - Other Funds	**FY24 Actual**	**FY25 Adopted**	**FY25 Amended**	**FY26 Adopted**	**$ Change vs. FY25 Adopted**	**% Change vs. FY25 Adopted**
Salaries & Wages	225,442	105,844	321,478	79,631	(26,213)	(24.8%)
Fringe Benefits	47,317	21,292	29,689	16,617	(4,675)	(22.0%)
Operating	1,025,301	0	3,352,383	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**	**13,841,240**	**966,248**	**(30,888)**	**(3.1%)**
Total All Funds	**8,056,524**	**2,638,584**	**15,482,688**	**2,744,318**	**105,734**	**4.0%**
Total FTE	**10.00**	**10.00**	**10.00**	**10.00**	**0.00**	**0.0%**

The following table shows the FY 2026 Adopted Budget by cost center for the Office of the City Manager. The FY 2026 Adopted Budget for cost centers is $1.9 million, $210,034 or 12.6% higher than the FY 2025 Adopted Budget primarily driven by increases in personnel expenditures. The Neighbor Advocacy Services cost center was de-activated and the operating functions will be absorbed by the Government Affairs & Community Relations cost center.

Expenditures by Cost Center	FY24 Actual	FY25 Adopted	FY25 Amended	FY26 Adopted	$ Change vs. FY25 Adopted	% Change vs. FY25 Adopted
Administration	982,179	942,806	1,812,806	1,209,072	266,266	28.2%
Government Affairs & Community Relations	442,482	721,478	721,478	665,245	(56,233)	(7.8%)
Neighbor Advocacy Services	50,670	0	0	0	0	N/A
Total Expenditures by Cost Center	**1,475,331**	**1,664,284**	**2,534,284**	**1,874,318**	**210,034**	**12.6%**

The following table shows the FY 2026 Adopted Budget by program for the Office of the City Manager. The FY 2026 Adopted Budget for programs is $870,000, $104,300 or 10.7% lower than the 2025 Adopted Budget. The Infrastructure Affordable Housing Set-Aside is part of the 1/2 Cent Infrastructure Surtax – 2023 to 2032 (Streets, Stations and Strong Foundations) program.

Expenditures by Program	FY24 Actual	FY25 Adopted	FY25 Amended	FY26 Adopted	$ Change vs. FY25 Adopted	% Change vs. FY25 Adopted
Administrative - City	122,829	0	182,056	0	0	N/A
Administrative - Government Services Group	232,073	0	431,695	0	0	N/A
Affordable Housing Rental Housing Units	0	0	4,285,000	0	0	N/A
Aid to Nonprofit Organizations Program	3,097,411	0	0	0	0	N/A
Central Receiving Facility	250,000	0	0	0	0	N/A
Community Land Trust	100,000	0	900,000	0	0	N/A
East Side Urgent Care Center	0	0	2,250,000	0	0	N/A
Energy Rehabilitation	716,767	0	0	0	0	N/A
Feasibility Studies	50,650	0	0	0	0	N/A
Gainesville for All	255,616	0	0	0	0	N/A
GRACE Marketplace - FY25 Homeless Services	0	0	1,600,000	0	0	N/A
GRACE Marketplace Security Improvements	130,853	0	6,997	0	0	N/A
Gun Violence Prevention Programming	17,858	0	327,086	0	0	N/A
Gun Violence Prevention Manager	1,792				0	N/A
Homeless Outreach	108,904	0	0	0	0	N/A
Homeless Support Services	600,000	0	100,000	0	0	N/A
Hurricane Debby	3,315				0	N/A
Hurricane Helene	45				0	N/A
Infrastructure Administration	119,275	0	808,554	0	0	N/A
Infrastructure Affordable Housing Set-Aside	0	870,000	1,774,346	870,000	0	0.0%
Language Access	17,297	0	0	0	0	N/A
Nonprofit Capacity Building by Community Foundation	4,400	0	0	0	0	N/A
One Nation/One Project	352,974	0	178,370	0	0	N/A
WSPP Project Management	0	104,300	104,300	0	(104,300)	(100.0%)
Total Expenditures by Program	**6,182,058**	**974,300**	**12,948,404**	**870,000**	**(104,300)**	**(10.7%)**

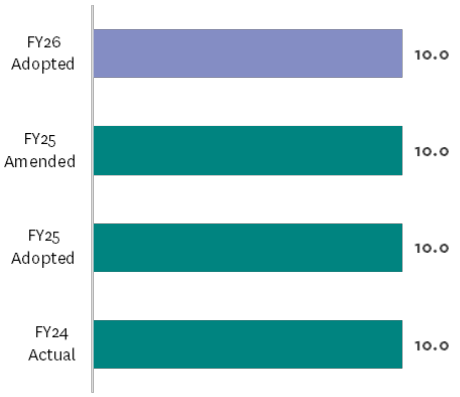
The following table shows the FY 2026 Adopted Budget by projects for the Office of the City Manager. The City Hall – IT Upgrades project was completed in FY 2024.

Expenditures by Project	FY24 Actual	FY25 Adopted	FY25 Amended	FY26 Adopted	$ Change vs. FY25 Adopted	% Change vs. FY25 Adopted
City Hall - IT Upgrades	399,135.78	0	0	0	0	N/A
Total Expenditures by Project	**399,135.78**	**0**	**0**	**0**	**0**	**N/A**

Position Levels

The FY 2026 Adopted Budget position level for the Office of the City Manager is 10.0 FTEs, the same number as the FY 2025 Adopted Budget.

The following table provides an overview of the authorized positions and titles for the Office of the City Manager.



Title	FY24 Actual	FY25 Adopted	FY25 Amended	FY26 Adopted	# Change vs. FY25 Adopted	% Change vs. FY25 Adopted
Chief Operating Officer - Governmental Operations	1.0	1.0	1.0	1.0	0.0	0.0%
City Manager	1.0	1.0	1.0	1.0	0.0	0.0%
Community Relations Coordinator	2.0	2.0	2.0	2.0	0.0	0.0%
Executive Assistant Senior	0.0	1.0	1.0	1.0	0.0	0.0%
Executive Chief of Staff	1.0	1.0	1.0	1.0	0.0	0.0%
Executive Coordinator	1.0	1.0	1.0	1.0	0.0	0.0%
Government Affairs and Community Relations Director	1.0	1.0	1.0	1.0	0.0	0.0%
Legislative Affairs Coordinator	1.0	1.0	1.0	1.0	0.0	0.0%
Special Advisor to City Manager	2.0	1.0	1.0	1.0	0.0	0.0%
Total Authorized FTEs	**10.0**	**10.0**	**10.0**	**10.0**	**0.0**	**0.0%**

Objectives and Performance Measures

The work performed by the Office of the City Manager supports all five goals of the City's Strategic Plan. The Office of the City Manager will continue to work to develop department specific performance measures over the next fiscal year. The City Manager's Office provides support and leadership to all Departments and Offices under this Charter.

FY 2026 Initiatives

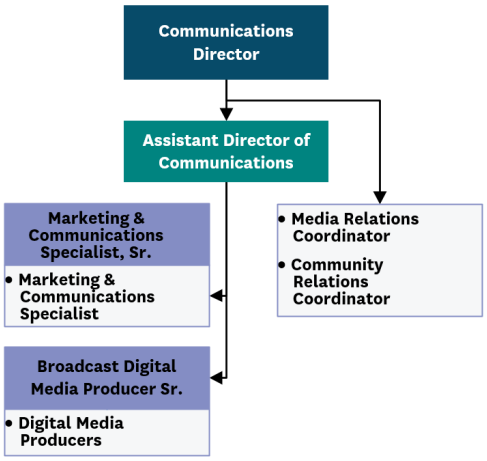
The Office of the City Manager will continue to support the City's Strategic Plan and move forward priorities as approved by the City Commission, such as:

- 8th and Waldo
- Streatery

- Lot 10
- ARPA Affordable Housing Build-Out
- Finalize Comprehensive Plan
- IMPACT GNV / Gun Violence Intervention
- Technology Transition from GRU

Office of Communications & Marketing

The Office of Communications & Marketing provides strategic communications services, government access broadcasting, creative services, media relations, crisis communication and education programs aimed at connecting neighbors to the information and services they need through effective and targeted marketing and communications efforts.



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

Budget Trends and Appropriations

The FY 2026 Adopted Budget for the Office of Communications & Marketing is funded by the General Fund and is budgeted at $1.1 million, $36,547 or 3.5% higher than the FY 2026 Adopted Budget. In prior fiscal years, other funds provided small amounts of funding for small projects or one-time initiatives.

Expenditures by Fund	FY24 Actual	FY25 Adopted	FY25 Amended	FY26 Adopted	$ Change vs. FY25 Adopted	% Change vs. FY25 Adopted
Contingency Reserve for Declared Emergencies	5,650	0	0	0	0	N/A
Equipment Replacement Program	8,000	0	138,786	0	0	N/A
General Capital Projects	27,032	0	72,312	0	0	N/A
General Fund	916,968	1,043,980	1,043,980	1,080,527	36,547	3.5%
Total Expenditures by Fund	**957,650**	**1,043,980**	**1,255,078**	**1,080,527**	**36,547**	**3.5%**

The FY 2026 Adopted Budget for the Office of Communications & Marketing is comprised primarily of personnel expenses ($861,950 or 79.7% of the total budget). The FY 2026 Adopted Budget authorized position level is 9.0 FTEs, the same level as the FY 2025 Adopted Budget and is further described in the Position Levels section of this overview. The FY 2026 Adopted Budget for operating expenditures is $218,937, $350 or 0.2% lower than the FY 2025 Adopted Budget due to general expenses.

Expenditures by Category - General Fund	FY24 Actual	FY25 Adopted	FY25 Amended	FY26 Adopted	$ Change vs. FY25 Adopted	% Change vs. FY25 Adopted
Salaries & Wages	578,199	650,088	650,088	676,975	26,887	4.1%
Fringe Benefits	162,447	174,605	174,605	184,615	10,010	5.7%
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**	**1,080,527**	**36,547**	**3.5%**
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 Adopted	$ 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**	**1,080,527**	**36,547**	**3.5%**
Total FTE	**9.50**	**9.00**	**9.00**	**9.00**	**0.00**	**0.0%**

The following table shows the FY 2026 Adopted Budget by cost center for the Office of Communications & Marketing. The FY 2026 Adopted Budget for cost centers is $1.1 million, $36,547 or 3.5% higher than the FY 2025 Adopted Budget primarily due to increases in personnel expenditures.

Expenditures by Cost Center	FY24 Actual	FY25 Adopted	FY25 Amended	FY26 Adopted	$ Change vs. FY25 Adopted	% Change vs. FY25 Adopted
Broadcast Engineering Unit	278,066	326,904	301,904	310,940	(15,964)	(4.9%)
Communications and Marketing	638,901	717,076	742,076	769,588	52,512	7.3%
Total Expenditures by Cost Center	**916,968**	**1,043,980**	**1,043,980**	**1,080,527**	**36,547**	**3.5%**

The following table shows the FY 2026 Adopted Budget by programs for the Office of Communications & Marketing. There are no programs funded in the FY 2026 Adopted Budget.

Expenditures by Program	FY24 Actual	FY25 Adopted	FY25 Amended	FY26 Adopted	$ Change vs. FY25 Adopted	% Change vs. FY25 Adopted
Hurricane Ian	2,214	0	0	0	0	N/A
Communications and Marketing	3,436	0	0	0	0	N/A
Total Expenditures by Program	**5,650**	**0**	**0**	**0**	**0**	**N/A**

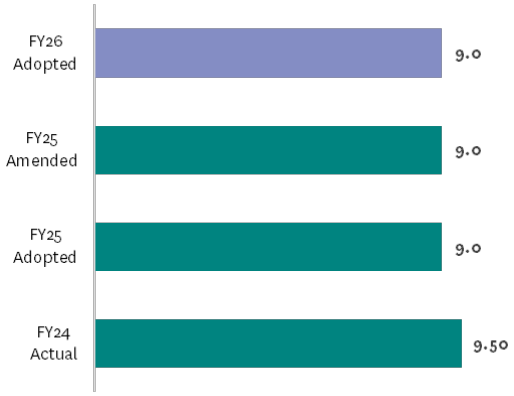
The following table shows the FY 2026 Adopted Budget by project for the Office of Communications & Marketing. There are no projects funded in FY 2026, however, two projects have carryforward funding from prior year appropriations totaling $211,098.

Expenditures by Project	FY24 Actual	FY25 Adopted	FY25 Amended	FY26 Adopted	$ Change vs. FY25 Adopted	% Change vs. FY25 Adopted
CoxCom Capital Grant - City Equipment	0	0	72,312	0	0	N/A
General Replacement of Broadcast Equipment	8,000	0	138,786	0	0	N/A
Website Redesign Upgrade Project	27,032	0	0	0	0	N/A
Total Expenditures by Project	**35,032**	**0**	**211,098**	**0**	**0**	**N/A**

Position Levels

The FY 2026 Adopted Budget authorized position level for the Office of Communications & Marketing is 9.0 FTEs; the same level as the FY 2025 Adopted Budget.

The Community Relations Coordinator position divides time between the Office of Communications & Marketing and the Gainesville Fire Rescue Department, coordinating City events while also working with IMPACT GNV and Community F.I.R.S.T. programs. The Executive Assistant tasks for the Office of Communications & Marketing continue to be handled by the Executive Coordinator in the City Manager's Office as that position was eliminated in FY 2024 due to citywide budget reductions.



The following table provides an overview of the authorized positions and titles for the Office of Communications & Marketing.

Title	FY24 Actual	FY25 Adopted	FY25 Amended	FY26 Adopted	# Change vs. FY25 Adopted	% Change vs. FY25 Adopted
Assistant Director of Communications	1.0	1.0	1.0	1.0	0.0	0.0%
Broadcast Digital Media Producer Senior	1.0	1.0	1.0	1.0	0.0	0.0%
Communication & Marketing Director	1.0	1.0	1.0	1.0	0.0	0.0%
Community Relations Coordinator	1.0	1.0	1.0	1.0	0.0	0.0%
Digital Media Producer I	1.0	1.0	1.0	1.0	0.0	0.0%
Digital Media Producer II	1.0	1.0	1.0	1.0	0.0	0.0%
Events Coordinator	0.5	0.0	0.0	0.0	0.0	N/A
Marketing & Communications Specialist	1.0	1.0	1.0	1.0	0.0	0.0%
Marketing & Communications Specialist, Sr.	1.0	1.0	1.0	1.0	0.0	0.0%
Media Relations Coordinator	1.0	1.0	1.0	1.0	0.0	0.0%
Total Authorized FTEs	**9.5**	**9.0**	**9.0**	**9.0**	**0.0**	**0.0%**

Objectives and Performance

The work performed by the Office of Communications & Marketing supports the goal "Best in Class" Neighbor Services. The following tables provide an overview of objectives and measures for the Office of Communications & Marketing.

Goal: "Best in Class" Neighbor Services

Objective: Provide support for special events and programs hosted by the City of Gainesville.

The Office of Communications & Marketing coordinates or supports events such as A Very GNV Holiday Parade, the Elected Officials Swearing-In Ceremony, the State of the City Address, the Hoggetowne Medieval Faire, the Downtown Festival and Art Show, Celebrate City Government Day, the Employee Rally, Gun Violence Prevention Month activities and others. As of the third quarter of FY 2025, the Office of Communications & Marketing has exceeded the FY 2025 goal. During FY 2026, the goal is to coordinate or support at least 40 events.

Performance Measure	FY24 Actual	FY25 Goal	FY25 Q3	FY25 On or Off Target?	FY26 Goal
Number of Events	22	Minimum of 24	38	On Target	Minimum of 40

Objective: Distribute press releases to share news of City of Gainesville events, programs, services and initiatives.

The Office of Communications & Marketing's Public Information Officer manages media requests and publishes news releases to keep neighbors informed of City activities and news. As of the third quarter of FY 2025, the Office of Communications & Marketing has exceeded the FY 2025 goal. During FY 2026, the goal is to publish at least 120 press news releases.

Performance Measure	FY24 Actual	FY25 Goal	FY25 Q3	FY25 On or Off Target?	FY26 Goal
Number of Press Releases	98	Minimum of 32	116	On Target	120

Objective: Produce episodes of GNV on the Move, the City of Gainesville's TV talk show on Channel 12.

The Office of Communications & Marketing's Broadcast Division develops and produces monthly episodes of GNV on the Move. As of the third quarter of FY 2025, the Office of Communications & Marketing has met the FY 2025 goal. During FY 2026, the goal is to produce 12 episodes of GNV on the Move.

Performance Measure	FY24 Actual	FY25 Goal	FY25 Q3	FY25 On or Off Target?	FY26 Goal
Number of GNV on the Move Episodes	3	12	12	On Target	12

Objective: Continue daily, weekly and monthly to maintain and create content for the City of Gainesville's website, social media pages, external digital newsletters, internal digital newsletters and monthly or quarterly newsletters specific to individual departments.

The Office of Communications & Marketing's Creative Services Team leads citywide design and branding, produces print collateral, and oversees internal and external digital communications, social media and website management. Several performance measures are in place to measure daily content: E-Newsletters, Reach (total number of unique people exposed to social media posts), Page Views for social media, and the City of Gainesville website. Each of these goals is on target to be met for FY 2025. The goals for FY 2026 are set below FY 2025 Q3 due to the unusually high metrics recorded during FY 2025, which were influenced by extraordinary events beyond the City's control, including Hurricane Milton and national attention surrounding the NCAA Final Four and championship game. Because such spikes are not consistently replicable from year to year, the FY 2026 goals reflect a more normalized experience.

Performance Measure	FY24 Actual	FY25 Goal	FY25 Q3	FY25 On or Off Target?	FY26 Goal
E-Newsletters	398	400	419	On Target	405
Social Media Reach	735,949	800,000	993,025	On Target	850,000
Social Media Views	Not Available	3,250,000	3,324,814	On Target	3,500,000
Website Unique Views	3,493,238	3,500,000	3,701,000	On Target	3,600,000

FY 2026 Initiatives

The Office of Communications & Marketing will continue to support the City's Strategic Plan and move forward priorities as approved by the City Commission, specifically:

"Best in Class" Neighbor Services

City Events: Develop and support events such as the Swearing In, State of the City, Commission Retreat, Community Builder Gatherings, A Very GNV Holiday Parade, Journey to Juneteenth, Celebrate City Government Day and others, with a focus on transformational and economic development angles.

ADA Accessibility: Lead efforts to revise the City's online content to meet the new rule from the Department of Justice updating its regulations for Title II of the Americans with Disabilities Act, ensuring all web content and mobile applications (apps) are accessible to people with disabilities by April 2026.

Website Migration: Manage the migration of the remaining one-off Parks, Recreation and Cultural Affairs websites to the City's main site.

Equipment Replacement: Initiate the process of replacing the control room video switcher, and redesigning, rewiring and updating the auditorium cameras and control room equipment to include removal of legacy equipment incompatible with high definition video standards.

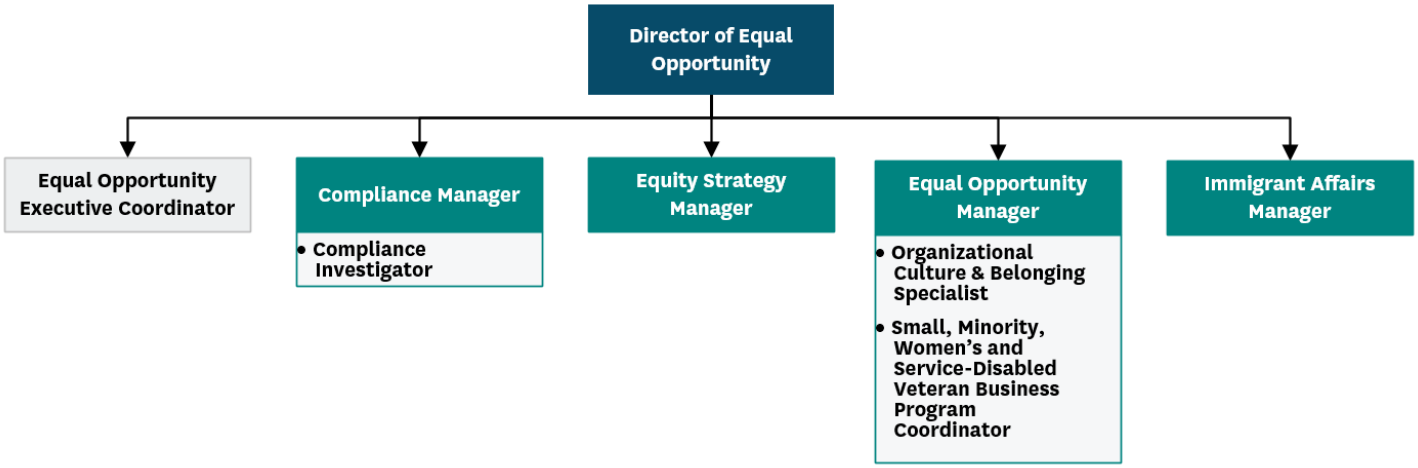
Organizational Health: Promote organizational health through improved internal communications and continued support of community builder events that facilitate an environment of collaboration, engagement and effective partnership.

Local Media: Generate local media coverage to inform neighbors about top priorities and goals through the use of news releases, video news releases, reference materials for journalists, media interviews, and related background requests.

Social and Visual Media: Shape an engaging municipal public presence through regular website updates, video packages and social media posts focused on important information, news items, meetings and other content on Channel 12, and relevant material about the City, its services, and its employees and events.

Office of Equity & Inclusion

The Office of Equity & Inclusion provides expertise, tools, data and programming to promote equal opportunity. The Office of Equity & Inclusion drives transformation by providing fair and objective responses to complaints under local ordinances and the Civil Rights Act of 1964, advancing small business promotion and utilization, expanding procurement opportunities, and advancing equal opportunity in the workforce, business community, and economy through education, outreach, and policy guidance.



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

Budget Trends and Appropriations

The FY 2026 Adopted All Funds Budget for the Office of Equity & Inclusion is $1.1 million, $344,047 or 23.8% lower than the FY 2025 Adopted Budget. This appropriation represents new funding in FY 2026 and does not include the carry forward funding the Office of Equity & Inclusion will receive from the American Rescue Plan Act Fund once FY 2025 closes.

Expenditures by Fund	FY24 Actual	FY25 Adopted	FY25 Amended	FY26 Adopted	$ Change vs. FY25 Adopted	% Change vs. FY25 Adopted
General Fund	1,327,789	1,447,750	1,529,936	1,103,703	(344,047)	(23.8%)
American Rescue Plan Act	105,738	0	164,563	0	0	N/A
Total Expenditures by Fund	**1,433,527**	**1,447,750**	**1,694,500**	**1,103,703**	**(344,047)**	**(23.8%)**

The FY 2026 Adopted Budget for the Office of Equity & Inclusion is comprised primarily of personnel expenses ($1.1 million or 69.9% of the All Funds budget). The FY 2026 Adopted Budget authorized position level is 9.0 FTEs; position changes are

further described in the Position Levels section of this overview. The FY 2026 Adopted Budget includes operating expenses budgeted at $332,100, $30,926 or 10.3% higher than the FY 2025 Adopted Budget due to new funding for the Journey to Juneteenth program ($30,000). The FY 2026 Adopted Budget includes an additional $1,000 for Aid to Private Organizations compared to the FY 2025 Adopted Budget.

Expenditures by Category - General Fund	FY24 Actual	FY25 Adopted	FY25 Amended	FY26 Adopted	$ Change vs. FY25 Adopted	% Change vs. FY25 Adopted
Salaries & Wages	845,452	935,781	935,781	633,349	(302,432)	(32.3%)
Fringe Benefits	175,375	210,795	210,795	138,254	(72,541)	(34.4%)
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**	**1,103,703**	**(344,047)**	**(23.8%)**
General Fund FTE	**11.0**	**11.0**	**11.0**	**8.0**	**(3.0)**	**(27.3%)**
Expenditures by Category - Other Funds	**FY24 Actual**	**FY25 Adopted**	**FY25 Amended**	**FY26 Adopted**	**$ Change vs. FY25 Adopted**	**% Change vs. FY25 Adopted**
Salaries & Wages	85,444	0	86,594	0	0	N/A
Fringe Benefits	20,294	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**	**1,103,703**	**(344,047)**	**(23.8%)**
Total FTE	**12.0**	**12.0**	**12.0**	**9.0**	**(3.0)**	**(25.0%)**

The Office of Equity & Inclusion is comprised of one cost center, which provides the following services to community builders and neighbors:

- Promotes the utilization of small businesses across City operations and in the broader community.
- Ensures local small businesses have fair access to all aspects of the City's contracting and procurement processes.
- Upholds the City of Gainesville's Anti-Discrimination and Anti-Harassment policies and ordinances.
- Investigates complaints of employment discrimination filed by City staff, as well as complaints of housing, employment, public accommodation, and credit discrimination filed by residents, under local ordinances and the Civil Rights Act of 1964.
- Enforces the City's Fair Chance Hiring ordinance.
- Provides Americans with Disabilities Act (ADA) guidance on reasonable accommodation requests from City staff and residents.
- Supports City staff in data collection and in the strategic planning of policies and programs.

The FY 2026 Adopted Budget for the Office of Equity & Inclusion cost centers is $1.1 million, $374,047 or 25.8% lower than the FY 2025 Adopted Budget. The decrease in funding is primarily driven by personnel expenditure reductions.

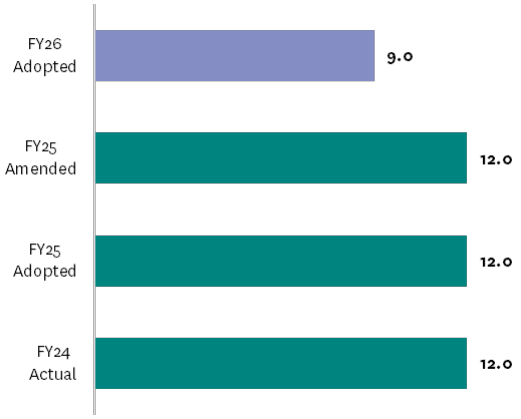
Expenditures by Cost Center	FY24 Actual	FY25 Adopted	FY25 Amended	FY26 Adopted	$ Change vs. FY25 Adopted	% Change vs. FY25 Adopted
Equal Opportunity	1,288,189	1,447,750	1,479,936	1,073,703	(374,047)	(25.8%)
Total Expenditures by Cost Center	**1,288,189**	**1,447,750**	**1,479,936**	**1,073,703**	**(374,047)**	**(25.8%)**

The FY 2026 Adopted Budget restores funding for the Journey to Juneteenth program. In FY 2025, $50,000 was carried forward from unspent FY 2024 operating funds for the program. The Language Access program is funded by the American Rescue Plan Act funds and funds the Immigrant Affairs Manager position (1.0 FTE).

Expenditures by Program	FY24 Actual	FY25 Adopted	FY25 Amended	FY26 Adopted	$ Change vs. FY25 Adopted	% Change vs. FY25 Adopted
Journey to Juneteenth	38,640	0	50,000	30,000	30,000	N/A
Language Access	105,738	0	164,563	0	0	N/A
Small Business Sponsorships	960	0	0	0	0	N/A
Total Expenditures by Program	**145,338**	**0**	**214,563**	**30,000**	**30,000**	**N/A**

Position Levels

The FY 2026 Adopted authorized position level for the Office of Equity and Inclusion is 9.0 FTEs, 3.0 FTEs lower than the FY 2025 Adopted Budget. In response to additional budget reductions needed in FY 2026, the Office of Equity & Inclusion eliminated three positions: an Executive Assistant position (1.0 FTE), an Equity Specialist position (1.0 FTE), and a Compliance Investigator position (1.0 FTE). In addition, two postions were frozen and unbudgeted: a Compliance Manager position (1.0 FTE) and an Organizational Culture & Belonging Specialist poistion (1.0 FTE). The Immigrant Affairs Manager position is funded by the American Rescue Plan Act Fund and funding is projected to sunset in mid-FY 2026.



The following table provides an overview of the authorized positions and titles for the Office of Equity & Inclusion. During FY 2025, the Office of Equity & Inclusion processed the following position reclassifications: a Diversity & Inclusion Specialist position to an Organizational Culture & Belonging Specialist position (1.0 FTE), an Equal Opportunity Office Coordinator position to an Equal Opportunity Executive Coordinator position (1.0 FTE), and a Diversity, Equity and Inclusion Manager to an Equity Strategy Manager position (1.0 FTE).

Title	FY24 Actual	FY25 Adopted	FY25 Amended	FY26 Adopted	# Change vs. FY25 Adopted	% Change vs. FY25 Adopted
Compliance Investigator	2.0	2.0	2.0	1.0	(1.0)	(50.0%)
Compliance Manager	1.0	1.0	1.0	1.0	0.0	0.0%
Diversity and Inclusion Specialist	1.0	1.0	0.0	0.0	(1.0)	(100.0%)
Diversity, Equity and Inclusion Manager	1.0	1.0	0.0	0.0	(1.0)	(100.0%)
Equal Opportunity Director	1.0	1.0	1.0	1.0	0.0	0.0%
Equal Opportunity Executive Coordinator	0.0	0.0	1.0	1.0	1.0	N/A
Equal Opportunity Manager	1.0	1.0	1.0	1.0	0.0	0.0%
Equal Opportunity Office Coordinator	1.0	1.0	0.0	0.0	(1.0)	(100.0%)
Equity Specialist	1.0	1.0	1.0	0.0	(1.0)	(100.0%)
Equity Strategy Manager	0.0	0.0	1.0	1.0	1.0	N/A
Executive Assistant	1.0	1.0	1.0	0.0	(1.0)	(100.0%)
Immigrant Affairs Manager	1.0	1.0	1.0	1.0	0.0	0.0%
Organizational Culture & Belonging Specialist	0.0	0.0	1.0	1.0	1.0	N/A
Small, Minority, Women's, and Service-Disabled Veteran Business Program Coordinator	1.0	1.0	1.0	1.0	0.0	0.0%
Total Authorized FTEs	**12.0**	**12.0**	**12.0**	**9.0**	**(3.0)**	**(25.0%)**

Objectives and Performance Measures

The work performed by the Office of Equity & Inclusion supports the goals: Equitable Community, Resilient Local Economy and "Best In Class" Neighbor Services. The Office of Equity & Inclusion sets annual goals and reports the results of those goals on an annual basis to the City Commission.

FY 2026 Initiatives

The Office of Equity & Inclusion will continue to support the City's Strategic Plan and move forward priorities as approved by the City Commission, specifically:

Continue Implementation of Buyer Checklist for All Solicitations: The Offices of Equity & Inclusion and the City's Procurement Divisions have collaborated to develop measures that will allow the City to determine whether small businesses are given maximum opportunity to compete for its purchasing and contracting needs. These offices collaborated to develop a tool designed to help staff succeed in achieving these objectives. The checklist is intended to serve as a record of the various efforts departments make for small business participation. The initial purpose of the checklist was to enable the City Commission to see the City's efforts regarding small business participation for items requiring City Commission approval. For the upcoming FY 2026, the checklist will begin pilot testing with select departments.

Complete Final Stage in Cultural Affairs pilot (Reinforcement): The Cultural Affairs pilot is currently in the Reinforcement stage. The Cultural Affairs Data Plan is complete. Staff are trained on Scorecard and Compyle software and will continue collecting data and creating dashboards in 2026. Ongoing data collection and Turn the Curve Reports will continue in 2026.

Parks, Recreation and Cultural Affairs Pilot 2: PRCA Pilot 2 has completed the Awareness, Desire and Knowledge stages of their Pilot. The Department is currently in the Ability stage and has completed the data plan. Staff are trained on Scorecard and Compyle software and will continue collecting data and creating dashboards in 2026. Ongoing data collection and Turn the Curve Reports will continue in 2026.

Parks, Recreation and Cultural Affairs Pilot 3: PRCA Pilot 3 has completed the Awareness, and Desire stages of their Pilot. The Department is currently in the Knowledge stage and are being trained in Results Based Accountability. In 2026 staff will create data plans, surveys and dashboards to reflect their programs.

Pilots for Gainesville Community Reinvestment Area, Housing and Community Development, and Community Resource Paramedicine program: Both the GCRA and the Community Paramedicine Program have completed the Awareness, Desire and Knowledge stages of their pilots. They are currently in the Ability stage. GCRA Staff are developing performance measures, completing their data plans and being trained on Scorecard and Compyle software. They will begin creating dashboards and new surveys through the end of 2025 and continuing into 2026. Community Para-Medicine program staff have completed data plans and dashboards and are currently collecting and reporting data. Their first Turn the Curve Report will be completed for fiscal year 2025.

2026 Employment Law Seminar: The Office of Equity & Inclusion and the Alachua County Office of Equal Opportunity plan to host their Fifteenth Annual Virtual Employment Law Seminar in June 2026. The topics for this seminar will include recent developments in labor and employment law and additional employment related matters. Attendees will be able to obtain Florida Bar credits and Human Resources Certification Institute (HRCI) credits.

2026 ADA Disability Awareness Expo: In celebration of Disability Awareness Month, the Alachua County Citizens Disability Advisory Committee, in partnership with the City of Gainesville, plans to host an American with Disabilities Act (ADA) Expo at the Martin Luther King Jr. Multipurpose Center in July 2026. This event will be free and open to the public. Both the City of Gainesville and the Alachua County Citizens Disability Advisory Committee will invite over 40 organizations to participate in the Expo to showcase their products, services, or resource information that is designed to support people with disabilities and to promote disability awareness and inclusion. Refreshments and door prizes will be available for the participants of the Expo.

Citywide Interdepartmental Anti-Harassment/Anti-Discrimination Trainings: The Compliance Division within the Office of Equity & Inclusion plans to participate in various Interdepartmental Anti-Discrimination trainings to educate community builders on the City of Gainesville's Anti-Harassment polices (EO-4 and EO-5). Additionally, the Compliance Division's Anti-Discrimination trainings will educate community builders on the City of Gainesville's protective classes and the various types of discrimination, as well as provide community builders with examples of discriminatory and retaliatory conduct.

Fair Housing Month Events: The Compliance Division within the Office of Equity & Inclusion plans to host a Fair Housing seminar during April 2026, also known as Fair Housing Month. The purpose of this seminar will be to educate neighbors on their rights as it pertains to Landlord/Tenant law.

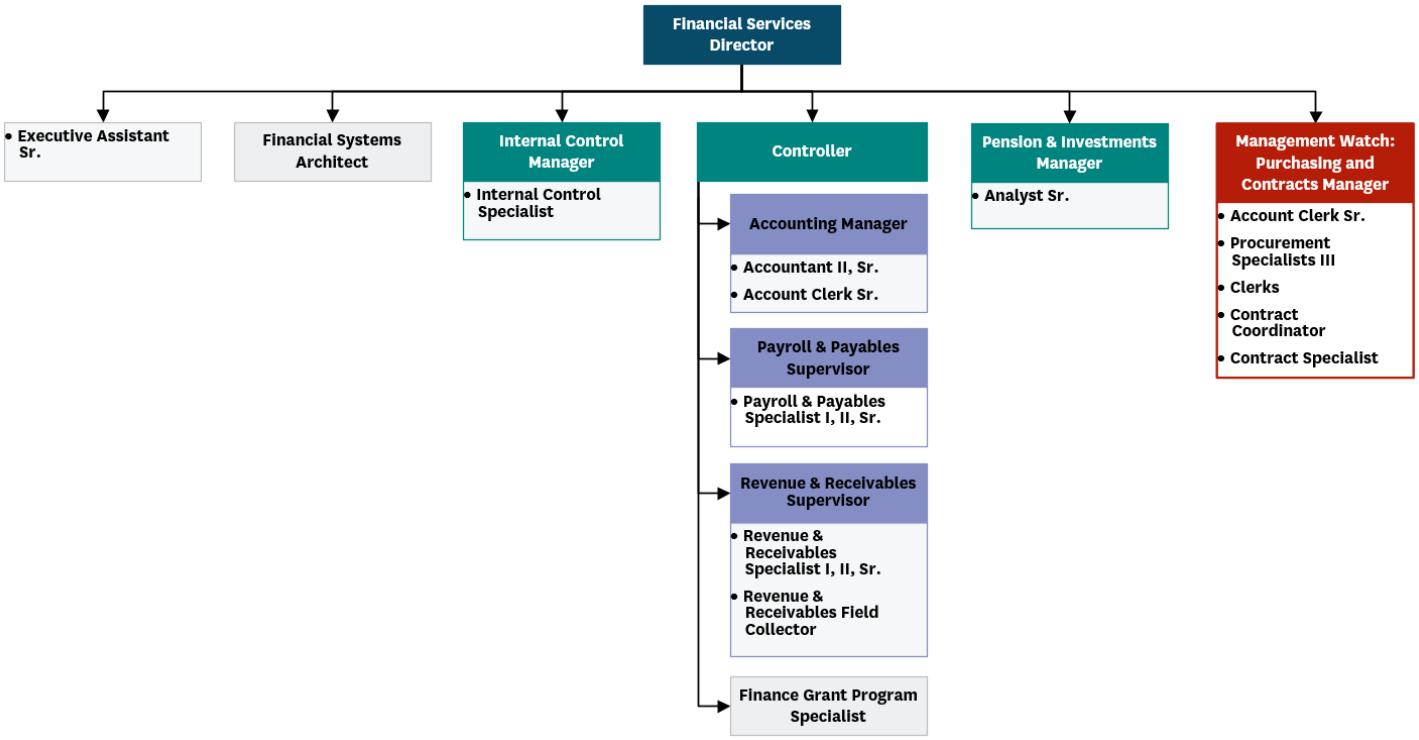
Small Business Education and Outreach: The Small Business Program will host approximately 30 outreach events during FY 2026. These events will provide small businesses the opportunity to learn financial, operational, and other business best practices to grow and expand their businesses. In addition, the Office of Equity & Inclusion will continue to collaborate with organizations such as the University of Florida, Santa Fe College, the Gainesville Chamber of Commerce, the Small Business Administration, the Small Business Development Center, the County, and others to support small businesses through outreach efforts.

Small Business Mentoring Program: The Office of Equity & Inclusion's 2026 Mentoring Initiative will continue to foster the growth and development of local small businesses by enhancing their ability to compete for opportunities with the City and other organizations. In October 2025, the small business team will begin recruiting mentors and mentees for FY 2026. This initiative pairs small businesses with larger, more established businesses for training to enhance all aspects of their business operations such as accounting, management, bonding, insurance, and more.

Spring Business Matchmaker: In the spring of 2026, the Office of Equity & Inclusion will conduct its 2026 Matchmaker event. This event will connect business owners with procurement and small business resource representatives in an educational session where businesses can learn about government contracting opportunities and how to conduct business with the various participating entities. The event will also feature an afternoon of networking and information exchange, where attendees can meet and greet prime contractors and other business owners, as well as connect with local small business resource providers.

Department of Financial Services

The Department of Financial Services is dedicated to providing the highest quality customer service to internal departments and neighbors via commitment to excellence, integrity and teamwork. The Department strives to maintain accurate accounting records, provide relevant and timely financial reports, and recommend sound financial policies and strategies to decision-makers to ensure the City's long-term financial success. The Department safeguards the City's assets via appropriate controls, manages the City's resources responsibly, and takes pride in performing its duties efficiently, effectively, reliably and accurately.



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, Debt, Grant, Internal Control, Investment, Payroll, Procurement & Contracts, Mail, Revenues & Receivables, Treasury, and Financial Systems Administration Functions

Strategic Connection

"Best in Class" Neighbor Services

Budget Trends and Appropriations

The FY 2026 Adopted Budget for All Funds for the Department of Financial Services is $3.4 million, $233,663 or 6.4% lower than the FY 2025 Adopted Budget for All Funds. The Department of Financial Services is funded by the General Fund (87.8% of the total budget), the General Pension Fund (6.6% of the total budget), the Police Officers' Retirement Fund (1.9% of the total budget), Firefighters Retirement Fund (1.9% of the total budget), the Regional Transit System Fund (1.4% of the total budget of the total budget), and the Retiree Health Insurance Fund (0.4% of the total budget). Funding allocations from the Firefighters Retirement Fund ($66,327), the General Pension Fund ($225,520), the Police Officers Retirement Fund ($66,327), the Regional Transit System Fund ($49,292), and the Retiree Health Insurance Fund ($12,173) represent cost allocations for staff whose work directly supports these funds.

Expenditures by Fund	FY24 Actual	FY25 Adopted	FY25 Amended	FY26 Adopted	$ Change vs. FY25 Adopted	% Change vs. FY25 Adopted
Contingency Reserves for Declared Emergencies	775	0	0	0	0	N/A
Firefighters Retirement	54,437	54,555	54,555	66,327	11,772	21.6%
Fleet Management - Services	0	0	0	0	0	N/A
General Fund	2,891,136	3,071,629	3,111,629	3,021,649	(49,980)	(1.6%)
General Pension	179,093	182,617	182,617	225,520	42,903	23.5%
Miscellaneous Special Revenue	250,000	250,000	250,000	0	(250,000)	(100.0%)
Police Officers Retirement	54,458	54,574	54,574	66,327	11,753	21.5%
Regional Transit System	45,369	50,151	50,151	49,292	(859)	(1.7%)
Retiree Health Insurance	11,631	11,425	11,425	12,173	748	6.6%
Total Expenditures by Fund	**3,486,900**	**3,674,951**	**3,714,952**	**3,441,288**	**(233,663)**	**(6.4%)**

The FY 2026 Adopted Budget for the Department of Financial Services is comprised primarily of personnel expenses ($3.0 million or 87.1% of the total budget). In the FY 2026 Adopted Budget, this funds 32.5 FTEs, 3.0 FTEs lower than the FY 2025 Adopted Budget; position changes are further described in the Position Levels section of this overview. The FY 2026 Adopted Budget for operating expenditures is $445,302, $7,499 or 1.7% higher than the FY 2025 Adopted Budget due to general costs increases.

Expenditures by Category - General Fund	FY24 Actual	FY25 Adopted	FY25 Amended	FY26 Adopted	$ Change vs. FY25 Adopted	% Change vs. FY25 Adopted
Salaries & Wages	1,903,084	2,069,486	2,069,486	2,032,158	(37,328)	(1.8%)
Fringe Benefits	488,257	564,341	564,341	544,190	(20,151)	(3.6%)
Operating	495,198	437,803	477,803	445,302	7,499	1.7%
Debt Service	4,598	0	0	0	0	N/A
Total General Fund	**2,891,136**	**3,071,629**	**3,111,629**	**3,021,649**	**(49,980)**	**(1.6%)**
General Fund FTE	**32.40**	**32.40**	**32.40**	**28.60**	**(3.8)**	**(11.7%)**
Expenditures by Category - Other Funds	**FY24 Actual**	**FY25 Adopted**	**FY25 Amended**	**FY26 Adopted**	**$ Change vs. FY25 Adopted**	**% Change vs. FY25 Adopted**
Salaries & Wages	274,987	284,492	284,491	333,516	49,024	17.2%
Fringe Benefits	70,776	68,830	68,831	86,123	17,293	25.1%
Aid to Private Organizations	250,000	250,000	250,000	0	(250,000)	(100.0%)
Total Other Funds	**595,763**	**603,322**	**603,322**	**419,639**	**(183,683)**	**(30.4%)**
Total All Funds	**3,486,900**	**3,674,951**	**3,714,952**	**3,441,288**	**(233,663)**	**(6.4%)**
Total FTE	**35.5**	**35.5**	**35.5**	**32.5**	**(3.0)**	**(8.5%)**

The following table shows the FY 2026 Adopted Budget by cost center for the Department of Financial Services. The FY 2026 Adopted Budget for cost centers for the Department of Financial Services is $3.4 million, $16,337 or 0.5% higher than the FY 2025 Adopted Budget. The largest cost centers are Financial Services Administration (29.9% of the total cost center budget), Accounting (29.1% of the total cost center budget), and Revenue and Receivables (20.2% of the total cost center budget). The Procurement & Contracts Management Division is reported separately in FY 2026 as they are currently under the Management Watch Program. See the Procurement & Contracts Management Overview for more information.

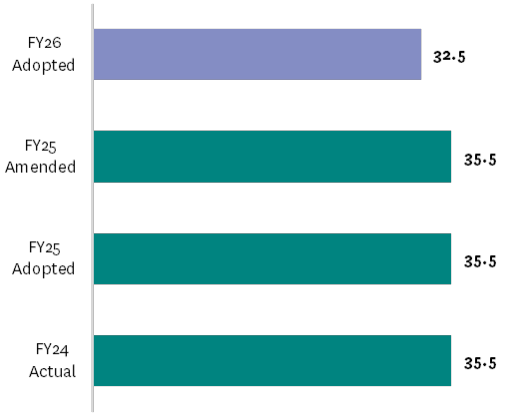
Expenditures by Cost Center	FY24 Actual	FY25 Adopted	FY25 Amended	FY26 Adopted	$ Change vs. FY25 Adopted	% Change vs. FY25 Adopted
Accounting	846,431	927,694	927,694	1,002,386	74,692	8.1%
Accounts Payable	220,862	227,431	227,431	213,571	(13,860)	(6.1%)
Financial Services Administration	707,695	764,126	804,126	1,027,912	263,785	34.5%
General Employee Pension	179,093	182,617	182,617	0	(182,617)	(100.0%)
Internal Controls	240,348	188,356	188,356	204,854	16,498	8.8%
Payroll	241,474	278,043	278,043	296,912	18,869	6.8%
Revenue and Receivables	683,608	747,555	747,555	695,654	(51,901)	(6.9%)
Treasury	7,718	0	0	0	0	N/A
Police Officers Retirement	54,458	54,574	54,574	0	(54,574)	(100.0%)
Firefighters Retirement	54,437	54,555	54,555	0	(54,555)	(100.0%)
Total Expenditures by Cost Center	**3,236,125**	**3,424,951**	**3,464,952**	**3,441,288**	**16,337**	**0.5%**

The following table shows the FY 2026 Adopted Budget by program for the Department of Financial Services. In FY 2026, the Hippodrome Rental Account is budgeted under Non-Departmental. The City provides the Hippodrome Theater a grant of $250,000 and throughout the fiscal year the grant is repaid by the theater.

Expenditures by Program	FY24 Actual	FY25 Adopted	FY25 Amended	FY26 Adopted	$ Change vs. FY25 Adopted	% Change vs. FY25 Adopted
Hippodrome Rental Account	250,000	250,000	250,000	0	(250,000)	(100.0%)
Hurricane Debby	775	0	0	0	0	N/A
Total Expenditures by Program	**250,775**	**250,000**	**250,000**	**0**	**(250,000)**	**(100.0%)**

Position Levels

The FY 2026 Adopted Budget authorized position level for the Department of Financial Services is 32.5 FTEs. This is a reduction of 3.0 FTEs or 8.5% compared to the FY 2025 Adopted Budget. In FY 2026, one vacant Finance Operations Manager (1.0 FTE), one vacant Financial Systems Analyst Senior (1.0 FTE), one vacant Revenue and Receivables Field Collector (1.0 FTE) are being eliminated to account for reduced Indirect Cost allocation revenue from the Gainesville Regional Utilities (total of three positions). In addition, one Revenue and Receivable Specialist II (1.0 FTE) continues to be frozen and unbudgeted. The Procurement & Contracts Management Division is reported separately in FY 2026 as they are currently under the Management Watch Program. See Procurement & Contracts Management Overview for more information on the authorized position levels for that area.



The following table provides an overview of the authorized positions and titles for the Department of Financial Services. During FY 2025, the Department of Financial Services reclassified a Grants Fiscal Coordinator position to a Finance Grants

Program Specialist position (1.0 FTE) and a Revenue and Receivables Specialist II position to a Revenue and Receivables Specialist Sr. position (1.0 FTE).

Title	FY24 Actual	FY25 Adopted	FY25 Amended	FY26 Adopted	# Change vs. FY25 Adopted	% Change vs. FY25 Adopted
Account Clerk, Sr.	1.0	1.0	1.0	1.0	0.0	0.0%
Accountant II	3.0	2.0	2.0	2.0	0.0	0.0%
Accountant Sr	3.0	4.0	4.0	4.0	0.0	0.0%
Accounting Manager	1.0	1.0	1.0	1.0	0.0	0.0%
Analyst, Senior	1.0	1.0	1.0	1.0	0.0	0.0%
Controller Governmental Finance	1.0	1.0	1.0	1.0	0.0	0.0%
Executive Assistant, Sr.	1.0	1.0	1.0	1.0	0.0	0.0%
Finance Director	1.0	1.0	1.0	1.0	0.0	0.0%
Finance Grants Program Specialist	0.0	0.0	1.0	1.0	1.0	N/A
Finance Operations Manager	1.0	1.0	1.0	0.0	(1.0)	(100.0%)
Financial Systems Analyst Sr.	1.0	1.0	1.0	0.0	(1.0)	(100.0%)
Financial Systems Architect	1.0	1.0	1.0	1.0	0.0	0.0%
Grants Fiscal Coordinator	1.0	1.0	0.0	0.0	(1.0)	(100.0%)
Internal Control Manager	1.0	1.0	1.0	1.0	0.0	0.0%
Internal Control Specialist	1.0	1.0	1.0	1.0	0.0	0.0%
Investment Manager	1.0	1.0	1.0	1.0	0.0	0.0%
Payroll and Payable Specialist I	0.5	0.5	0.5	0.5	0.0	0.0%
Payroll and Payables Specialist II	4.0	4.0	4.0	4.0	0.0	0.0%
Payroll and Payables Specialist Sr.	1.0	1.0	1.0	1.0	0.0	0.0%
Payroll/Payables Supervisor	1.0	1.0	1.0	1.0	0.0	0.0%
Revenue and Receivables Field Collector	1.0	1.0	1.0	0.0	(1.0)	(100.0%)
Revenue and Receivables Specialist I	1.0	1.0	1.0	1.0	0.0	0.0%
Revenue and Receivables Specialist II	5.0	5.0	4.0	4.0	(1.0)	(20.0%)
Revenue and Receivables Specialist Sr.	2.0	2.0	3.0	3.0	1.0	50.0%
Revenue and Receivables Supervisor	1.0	1.0	1.0	1.0	0.0	0.0%
Total Authorized FTEs	**35.5**	**35.5**	**35.5**	**32.5**	**(3.0)**	**(8.5%)**

Objectives and Performance Metrics

The work performed by the Department of Financial Services supports the “Best in Class” Neighbor Services. The following tables provide an overview of objectives and measures for the Department of Financial Services.

Goal: “Best in Class” Neighbor Services

Objective: Manage the investment of City pension plans and retiree health fund, including investment asset allocation and professional investment manager selection. Oversee the administration and investment of the City's

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operating investment portfolio. Preserve capital, maintain liquidity and maximize investment yield within risk parameters established by investment policy.

As of the third quarter FY2025, three of the performance measures were not on track to meet the FY 2025 goal: Investment Return for Consolidated Police & Fire Pension Funds, Investment Return for General Pension Fund, and Investment Return for Other Post Employment Benefits Fund. Pension Plan and OPEB Fund investments are driven by external factors outside the City's control, including numerous economic conditions, and equity, bond, and real estate market performance. The annual investment return goals for these funds are long term return goals and, due to economic and investment market volatility, the annualized return goals were not met but should be achieved over the long term.

Performance Measure	FY24 Actual	FY25 Goal	FY25 Q3	FY25 On or Off Target?	FY26 Goal
Investment Return for Consolidated Police & Fire Pension Funds	20.64%	7.75%	5.9%	Not On Target	7.75%
Investment Return for General Pension Fund	25.56%	7.75%	3.6%	Not On Target	7.75%
Investment Return for Other Post Employment Benefits Fund	20.46%	7.75%	5.4%	Not On Target	7.75%
Investment Return for Operating Portfolio	5.5%	3.5%	3.6%	On Target	3.0%

Objective: Work with external auditors to address any audit findings and complete annual audit by March 31st. Communicate timely and accurate financial information to the City Commission, management, operating departments, financial community and to the neighbors of Gainesville. Perform financial analyses that will assist the City in financial and operating decisions.

The performance measures are on target to meet the FY 2025 Goal.

The goal for the performance measure "Average Number of Calendar Days After Quarter-End to Issue Quarterly Financial Statements" is 21 days after quarter-end. The Department of Financial Services has implemented and followed a monthly and year-end close process that has driven success in this area and has included training staff on how to support these efforts.

The performance measure "Addressing the Number of Audit Findings or Management Comments" has been a key priority of the Office of the City Manager and the Department of Financial Services, and work to begin resolving the six outstanding audit findings from the Fiscal Year 2020 external audit began in earnest in January 2022. The City successfully completed the FY 2024 external audit, with a clean opinion, on March 27, 2025 with no findings or management comments. The City is proud to present an Annual Comprehensive Financial Report (ACFR) with no audit findings and expects this performance measure to always meet its target status of zero.

The City has applied for the prestigious Certificate of Achievement for Excellence in Financial Reporting award from the Government Finance Officers Association for its FY 2024 Annual Comprehensive Financial Report and did receive the award for the FY 2023 Annual Comprehensive Financial Report.

The Department of Financial Services has started preparing for FY 2025 year-end, and fully anticipates completing the FY 2025 external audit in March 2026 without any new audit findings or management letter comments.

Performance Measure	FY24 Actual	FY25 Goal	FY25 Q3	FY25 On or Off Target?	FY26 Goal
Average Number of Calendar Days After Quarter-End To Issue Quarterly Financial Statements	>45	>25	21	On Target	21
Number of Audit Findings or Management Comments	0	0	0	On Target	0

FY 2026 Initiatives

The Department of Financial Services will continue to support the City's Strategic Plan and move forward priorities as approved by the City Commission, specifically:

Annual External Audit: Complete the annual external audit for FY 2025 (period ending September 30, 2025) by March 2026 without audit findings or management comments.

Customer Service: Provide exceptional customer service by ensuring the accurate, timely, and transparent processing of payroll, payables, revenue, and receivables. Financial Services will foster collaboration and training across departments. We will also look to provide real-time tracking, automated notifications, and self-service options for our customers.

Improvement in Financial Processes: Review and continuously improve business process for the department, including:

- Develop and conduct training for all departments on financial services related processes and procedures
- Update Standard Operating Procedures for all Divisions
- Continue to implement an improved month-end close process
- Track, monitor, and review grant applications and grant awards; provide grant identification and writing assistance to all departments; provide training to apply for grant funding with Federal, State and Private Sponsor Organizations for General Government Departments and draft a Progress Report

Improve Transparency in Financial Reporting: Initiatives include the following:

- Improve data integrity in the Workday Enterprise Resource Planning software
- Promote data transparency by publishing monthly financial data and reports dashboard on the City's website
- Continue to qualify for and receive the Certificate of Achievement for Excellence in Financial Reporting award by the GFOA

Strengthening Internal Controls: Continue to support this effort by:

- Supporting the Office of the City Manager on control-related functions and special assignments such as ARPA compliance testing and Management Watch initiatives, and the implemented annual internal controls review plan
- Develop and conduct risk self-assessment for Financial Services Divisions and other City Departments, and identify control deficiencies and opportunities for improvement
- Continue supporting the City Auditor's audit programs

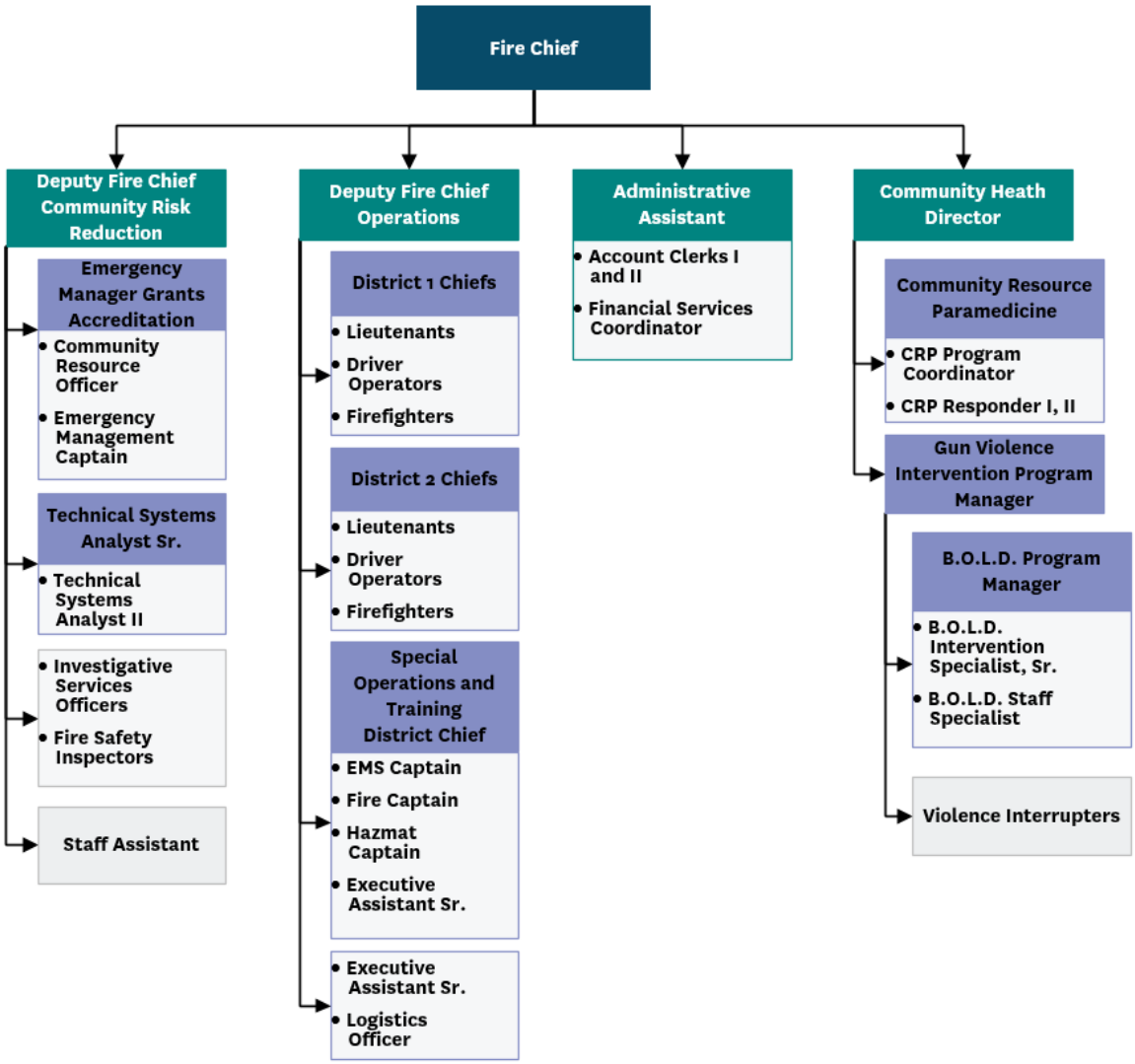
Workday Stabilization Efforts: Continue to support this effort by:

- Co-chairing the Workday Steering Committee and chairing the Change Control Board
- Lead Workday training effort related to Financial Services functions

Management Watch of the Procurement & Contracts Management Division: The Procurement & Contracts Management Division reports directly to the City Manager's Office while under Management Watch. The Department of Financial Services will continue to support this initiative during FY 2026. Additional information on this program can be found in the "Procurement & Contracts Management" Overview.

Gainesville Fire Rescue

The Gainesville Fire Rescue Department protects and serves through community involvement, education, prevention, and rapid intervention by professionals committed to excellence.



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

Budget Trends and Appropriations

The FY 2026 Adopted Budget for All Funds for the Gainesville Fire Rescue Department is $38.1 million, $6.8 million or 21.6% higher than the FY 2025 Adopted Budget. The Gainesville Fire Rescue Department is funded by the General Fund (77.4% of the total budget), the 1/2 Cent Infrastructure Surtax – 2023 to 2032 Fund (21.0% of the total budget), the Fleet Management – Replacements Fund (1.6% of the total budget), and the Opioid Settlement Fund (0.1% of the total budget). The Opioid Settlement funds are a result of the global settlement the State made with manufacturers and distributors of opioid pain medication and represent the prorated share distributed annually to the City of Gainesville. The first funding distribution occurred in December 2022 and distributions will sunset in December 2039. The City expects to receive $1.6 million over the 18 year period. As shown in the FY 2025 Amended Budget, funding appropriations have carried over from prior years totaling $9.3 million.

Expenditures by Fund	FY24 Actual	FY25 Adopted	FY25 Amended	FY26 Adopted	$ Change vs. FY25 Adopted	% Change vs. FY25 Adopted
1/2 Cent Infrastructure Surtax – 2023 to 2032	0	1,625,000	6,754,302	8,000,000	6,375,000	392.3%
American Rescue Plan	71,655	0	841,824	0	0	N/A
Bond Funded Capital Projects - FY2015	17,450	0	0	0	0	N/A
Capital Improvement Revenue Note 2019	0	0	1,482,550	0	0	N/A
Contingency Reserve for Declared Emergencies	23,235	0	0	0	0	N/A
Equipment Replacement Program	8,582	0	0	0	0	N/A
Fleet Management - Replacements	0	1,810,000	3,164,181	593,500	(1,216,500)	(67.2%)
Fleet Management - Services	91,115	0	0	0	0	N/A
General Capital Projects	6,471	0	175,000	0	0	N/A
General Fund	27,487,467	27,757,792	27,757,792	29,518,613	1,760,821	6.3%
Miscellaneous Grants Fund	569,138	0	0	0	0	N/A
Miscellaneous Special Revenue	86,972	0	289,656	0	0	N/A
Opioid Settlement	23,106	175,000	256,894	35,000	(140,000)	(80.0%)
Total Expenditures by Fund	**28,385,191**	**31,367,792**	**40,722,199**	**38,147,113**	**6,779,321**	**21.6%**

The FY 2026 Adopted Budget for the Gainesville Fire Rescue Department is comprised primarily of personnel expenses ($25.5 million or 66.8% of the total budget). The FY 2026 Adopted Budget funds 213.5 FTEs, 1.0 FTE more than the FY 2025 Adopted Budget; position levels are further described in the Position Levels section of this overview. The FY 2026 Adopted Budget funds Operating expenditures at $4.1 million, $349,555 or 7.9% lower than the FY 2025 Adopted Budget due to reductions in operating expenses. In Other Funds, Capital Outlay is budgeted at $8.6 million, $5.2 million or 150.2% higher than the FY 2025 Adopted Budget due to new funding for capital projects and a reduction of $1.2 million in the Fleet Management Replacements Fund for FY 2026 vehicle replacements.

Expenditures by Category - General Fund	FY24 Actual	FY25 Adopted	FY25 Amended	FY26 Adopted	$ Change vs. FY25 Adopted	% Change vs. FY25 Adopted
Salaries & Wages	18,280,022	19,437,628	18,113,137	19,479,828	42,200	0.2%
Fringe Benefits	4,157,779	4,013,376	5,337,867	6,016,552	2,003,176	49.9%
Operating	4,610,084	4,306,788	4,306,788	4,022,233	(284,555)	(6.6%)
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**	**29,518,613**	**1,760,821**	**6.3%**
General Fund FTE	**210.0**	**212.5**	**212.5**	**213.5**	**1.0**	**0.5%**

Expenditures by Category - Other Funds	FY24 Actual	FY25 Adopted	FY25 Amended	FY26 Adopted	$ Change vs. FY25 Adopted	% Change vs. FY25 Adopted
Salaries & Wages	154,924	62,250	395,107	0	(62,250)	(100.0%)
Fringe Benefits	24,947	12,750	33,076	0	(12,750)	(100.0%)
Operating	537,409	100,000	713,914	35,000	(65,000)	(65.0%)
Capital Outlay	1,276,718	3,435,000	11,822,311	8,593,500	5,158,500	150.2%
Total Other Funds	**1,993,998**	**3,610,000**	**12,964,407**	**8,628,500**	**5,018,500**	**139.0%**
Total All Funds	**29,481,465**	**31,367,792**	**40,722,199**	**38,147,113**	**6,779,321**	**21.6%**
Total FTE	**211.0**	**213.5**	**213.5**	**214.5**	**1.0**	**0.5%**

The following table shows the FY 2026 Adopted Budget by cost center in the Gainesville Fire Rescue Department. The FY 2026 Adopted Budget for the cost centers is $30.1 million, $778,121 or 2.7% higher than the FY 2025 Adopted Budget. These cost centers are reflective of the operational areas for the Department, with most experiencing a slight increase in the FY 2026 Adopted Budget due to increased personnel expenditures.

Expenditures by Cost Center	FY24 Actual	FY25 Adopted	FY25 Amended	FY26 Adopted	$ Change vs. FY25 Adopted	% Change vs. FY25 Adopted
B.O.L.D. Programming	386	249,707	249,707	378,701	128,994	51.7%
Community Resource Paramedicine	534,657	744,719	744,720	713,773	(30,946)	(4.2%)
Emergency Management	286,614	137,528	137,529	171,715	34,187	24.9%
Emergency Operations	22,583,154	24,721,895	26,044,018	24,929,371	207,476	0.8%
Fire Control Information Technology	341,516	346,638	346,639	371,902	25,264	7.3%
Fire Inspections	508,180	622,143	622,143	636,150	14,007	2.3%
Fire Investigative Services	208,823	193,990	193,989	271,926	77,936	40.2%
Fire Safety Public Education	3,679	3,880	3,880	39,197	35,317	910.2%
Fire Training Bureau	1,101,858	1,063,262	1,063,262	1,292,253	228,991	21.5%
Office of the Fire Chief	2,127,210	957,959	957,959	1,088,974	131,015	13.7%
Risk Reduction Bureau	176,702	291,971	291,971	217,849	(74,122)	(25.4%)
Total Expenditures by Cost Center	**27,872,778**	**29,333,692**	**30,655,816**	**30,111,813**	**778,121**	**2.7%**

The following table shows the FY 2026 Adopted Budget by program in the Gainesville Fire Rescue Department. The FY 2026 Adopted Budget for programs is $35,300, $373,800 or 91.4% lower than the FY 2025 Adopted Budget. The FY 2026 Adopted Budget includes funding for two programs: Fire Safety Board of Adjustment ($300) and Opioid Settlement Administration ($35,000). The budget for the Fire Assessment annual study ($233,800) moved to Non-Departmental in FY 2026.

Expenditures by Program	FY24 Actual	FY25 Adopted	FY25 Amended	FY26 Adopted	$ Change vs. FY25 Adopted	% Change vs. FY25 Adopted
2024 Brothers-in-Action - Community Based Firefighter & EMT Mentorship	61,836	0	86,874	0	0	N/A
2024 Community Resource Paramedicine (HUD)	2,266	0	49,076	0	0	N/A
2024 Outreach and Engagement	12,117	0	82,708	0	0	N/A
2024 Risk Reduction Bureau - Public Education	5,457	0	63,989	0	0	N/A
2025 Impact GNV - Healing Through the Arts Program	0		15,000		0	N/A
Car Seat Checks and Installation	0	0	871	0	0	N/A
Community Resource Paramedicine Program	21,121	0	643,650	0	0	N/A

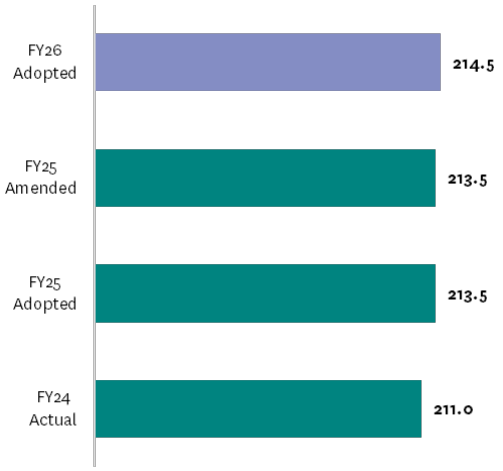
Expenditures by Cost Center (continued)	FY24 Actual	FY25 Adopted	FY25 Amended	FY26 Adopted	$ Change vs. FY25 Adopted	% Change vs. FY25 Adopted
Fire Assessment	268,975	233,800	233,800	0	(233,800)	(100.0%)
Fire Rescue Radio Replacement	0		175,000		0	N/A
Fire Safety Board of Adjustment	0	300	300	300	0	0.0%
Fire - Special Programs	2,572	0	18,096	0	0	N/A
GFR Firefighting Equipment Repair and Replacement Plan	1,220	0	0	0	0	N/A
Gun Violence Prevention Manager	50,534	0	198,174	0	0	N/A
Hurricane Debby	6,019	0	0	0	0	N/A
Hurricane Helene	17,480	0	0	0	0	N/A
Mobile Breathing Air System	1,839	0	0	0	0	N/A
Operation CARE	1,616	0	2,422	0	0	N/A
Opioid Settlement Administration	29,073	175,000	256,894	35,000	(140,000)	(80.0%)
Replacement of Fire Station Interior Furnishings Fixtures and Equipment	5,523	0	0	0	0	N/A
SCBA Replacement	6,471	0	0	0	0	N/A
Shands Community Resource Paramedic Program Donation	845	0	2,678	0	0	N/A
Total Expenditures by Program	**494,962**	**409,100**	**1,829,531**	**35,300**	**(373,800)**	**(91.4%)**

The following table shows the FY 2026 Adopted Budget by project in the Gainesville Fire Rescue Department. The FY 2026 Adopted Budget for projects is $8 million, $6.4 million or 392.3% higher than the FY 2026 Adopted Budget due to funding allocations for projects funded by the 1/2 Cent Infrastructure Surtax – 2023 to 2032 Fund (Streets, Stations and Strong Foundations).

Expenditures by Projects	FY24 Actual	FY25 Adopted	FY25 Amended	FY26 Adopted	$ Change vs. FY25 Adopted	% Change vs. FY25 Adopted
GFR New Fire Station 3	186,581	300,000	1,931,419	3,500,000	3,200,000	1,066.7%
GFR New Fire Station 9	17,450	0	1,482,550	0	0	N/A
GFR Administration/Headquarters	663,276	0	1,761,724	1,000,000	1,000,000	N/A
Southwest Public Safety Center / Fire Station #9	246,417	1,325,000	3,061,159	3,500,000	2,175,000	164.2%
Total Expenditures by Projects	**1,113,724**	**1,625,000**	**8,236,852**	**8,000,000**	**6,375,000**	**392.3%**

Position Levels

The FY 2026 Adopted Budget authorized position level is 214.5 FTEs, 1.0 FTE more than the FY 2025 Adopted Budget. Effective FY 2026, the Gainesville Fire Rescue Department leadership team will be restructured. To achieve these changes, the following position changes are made: a Fire Chief Assistant position will be reclassified to a Fire Chief Deputy position (1.0 FTE), an Assistant Chief position was eliminated to create a Fire Training Captain position (1.0 FTE) and an Account Clerk I position (1.0 FTE).



The following table provides an overview of the authorized positions and titles for the Gainesville Fire Rescue Department. During FY 2025, the following reclassifications were processed: a Fire Assistant Marshall position to a Fire Investigative Services Officer position (1.0 FTE), a Community Health Director

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position to a Director of Community Health Initiatives position (1.0 FTE), and Account Clerk Senior position to a Financial Services Coordinator – Fire Rescue position (1.0 FTE). In addition, during FY 2025, the Gainesville Fire Rescue Department was assigned to manage the B.O.L.D. Program to better align Gun Violence Prevention Initiatives. With this change, 3.5 FTEs were transferred from the Gainesville Police Department: a B.O.L.D. Program Manager position (1.0 FTE), two Violence Interrupter/Intervention Specialist positions (2.0 FTEs), and a Staff Specialist position (0.5 FTE). The FY 2025 Adopted Budget eliminated a vacant Community Resource Paramedicine Program Coordinator (1.0 FTE) and a Fire Training Captain (1.0 FTE).

Title	FY24 Actual	FY25 Adopted	FY25 Amended	FY26 Adopted	# Change vs. FY25 Adopted	% Change vs. FY25 Adopted
Account Clerk, Sr.	1.0	1.0	0.0	0.0	(1.0)	(100.0%)
Account Clerk I	0.0	0.0	0.0	1.0	1.0	N/A
Account Clerk II	1.0	1.0	1.0	1.0	0.0	0.0%
Administrative Assistant to Fire Chief	1.0	1.0	1.0	1.0	0.0	0.0%
Assistant Fire Marshall	1.0	1.0	0.0	0.0	(1.0)	(100.0%)
B.O.L.D. Program Manager	0.0	1.0	1.0	1.0	0.0	0.0%
B.O.L.D. Intervention Specialist	0.0	1.0	1.0	1.0	0.0	0.0%
B.O.L.D. Intervention Specialist Sr.	0.0	1.0	1.0	1.0	0.0	0.0%
B.O.L.D. Staff Specialist	0.0	0.5	0.5	0.5	0.0	0.0%
CRP Program Coordinator	2.0	1.0	1.0	1.0	0.0	0.0%
CRP Responder I	4.0	4.0	4.0	4.0	0.0	0.0%
CRP Responder II	3.0	3.0	3.0	3.0	0.0	0.0%
Community Health Director	1.0	1.0	0.0	0.0	(1.0)	(100.0%)
Director of Community Health Initiatives	0.0	0.0	1.0	1.0	1.0	N/A
Executive Assistant, Sr.	2.0	2.0	2.0	2.0	0.0	0.0%
Financial Services Coordinator - Fire Rescue	0.0	0.0	1.0	1.0	1.0	N/A
Fire Assistant Chief	2.0	2.0	2.0	0.0	(2.0)	(100.0%)
Fire Chief	1.0	1.0	1.0	1.0	0.0	0.0%
Fire Chief Deputy	1.0	1.0	1.0	2.0	1.0	100.0%
Fire District Chief	9.0	9.0	9.0	9.0	0.0	0.0%
Fire District Chief - Emergency Management	1.0	1.0	1.0	1.0	0.0	0.0%
Fire Driver - Operator	51.0	52.0	52.0	52.0	0.0	0.0%
Firefighter	64.0	64.0	64.0	64.0	0.0	0.0%
Fire Inspector	4.0	4.0	4.0	4.0	0.0	0.0%
Fire Investigations Services Officer	1.0	1.0	2.0	2.0	1.0	100.0%
Fire Lieutenant	52.0	52.0	52.0	52.0	0.0	0.0%
Fire Rescue Logistics Officer	1.0	1.0	1.0	1.0	0.0	0.0%
Fire Training Captain	3.0	2.0	2.0	3.0	1.0	50.0%
Fire Training Captain - Hazmat	1.0	1.0	1.0	1.0	0.0	0.0%
Gun Violence Intervention Program Manager	1.0	1.0	1.0	1.0	0.0	0.0%
Staff Assistant	1.0	1.0	1.0	1.0	0.0	0.0%
Technical Systems Analyst 2	1.0	1.0	1.0	1.0	0.0	0.0%
Technical Systems Analyst, Sr.	1.0	1.0	1.0	1.0	0.0	0.0%
Total Authorized FTEs	**211.0**	**213.5**	**213.5**	**214.5**	**1.0**	**0.5%**

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Objectives and Performance Measures

The Gainesville Fire Rescue Department is nationally accredited by the Commission on Fire Accreditation International (CFAI) from the Center for Public Safety Excellence. In 1986, the International Association of Fire Chiefs (IAFC) and the International City/County Management Association (ICMA) came together to develop a framework for continuous improvement of the fire and emergency service. By 1996, this led to the formation of the Commission on Fire Accreditation International (CFAI) to award accreditation to fire and emergency service agencies. The Center for Public Safety Excellence (CPSE) is a not-for-profit 501(c)(3) corporation that helps high-performing fire departments and emergency services professionals in their efforts to continuously improve. CPSE does this in three main ways:

1. Fire department accreditation, a process in which departments undergo a thorough self-assessment focused on identifying strengths and areas for improvement.
2. Credentialing fire and emergency services professionals, instilling the principles of life-long learning and self-accountability and helping them grow and plan for a successful career.
3. Education programs offering individuals and departments the information they need to expand their knowledge and capabilities, and stay on the forefront of the profession.

The Gainesville Fire Rescue Department was initially accredited in 2014 and completed an initial reaccreditation process in 2019. The Department was reaccredited in 2024.

The work performed by the Gainesville Fire Rescue Department supports all five goals of the City's Strategic Plan. The following tables provide an overview of objectives and key performance indicators for the Gainesville Fire Rescue Department.

Goal: "Best in Class" Neighbor Services

Objective: Identify opportunities to increase response capacity to efficiently manage expanding demand.

GFR measures emergency response through four performance measures; Dispatch Time, Turnout Time, Travel Time, and Total Response Time. One of the four metrics is on target to meet the FY 2025 Goal.

The "90th Percentile for Dispatch Time"performance measure is dependent on the Alachua County Combined Communications Center (CCC). The CCC manages the County Public Safety Answering Point (PSAP). Gainesville Fire Rescue (GFR) works closely with the CCC and meets twice a month to review metrics and dispatch errors. To reduce "Dispatch Time", GFR uses PURVIS, an IP-based alerting solution designed to automate the process of alerting personnel, enhance communications and decrease workload for station alerting. PURVIS also provides connection redundancy via fiber-optic and radio. Additionally, GFR uses Automatic Vehicle Locators (AVLs) that integrate with the Computer Aided Dispatch (CAD) system to automatically update unit availability, provide real-time data and analytics, create emergency response plans, and create maps to help responders best respond to emergencies. These tools decrease dispatcher workload by automating the station paging process. Additionally, they identify traffic impedances from new construction or traffic congestion anticipating the need for alternate routes and make real-time and data driven unit selection recommendations to the dispatcher.

The "Dispatch-Time" component of Gainesville Fire Rescue's response (from 911 answer through call processing, Computer CAD entry, unit selection, and tone-out/station alerting) is fully managed by the Alachua County Sheriff's Office (ASO) Combined Communications Center (CCC). It should be noted that metrics reflect overall performance which includes lower priority calls that are not sent immediately to a dispatcher unlike priority calls. Dispatch time is affected by staffing levels, technology platform integrations (Computer Aided Dispatch, Emergency Medical Dispatch, station alerting, radio), workflow

design, and standard operating protocols. The Alachua County CCC is an accredited agency that tracks dispatch benchmarks as part of their accreditation process. Both the City and GFR continue to meet with CCC staff to improve dispatch time.

To assist in reducing "Total Response Time" by reducing "Turnout Time," the City has partnered with other local stakeholders investing in force multiplier technology. An example of this technology is PulsePoint, where GFR personnel are provided automatic pre-alerts directly to their phones for fires, traffic accidents, and cardiac arrests. Personnel are alerted as soon as the dispatch telecommunicator picks a call type and prior to station alerting/paging by dispatchers. Because PulsePoint alerts are sent automatically, before the Dispatcher is even sent the call from the Telecommunicator, crews receive a "pre-alert" and can immediately begin their response decreasing Turnout Time and ultimately Total Responce Time by up to a minute.

Gainesville Fire Rescue's "Travel Time" is affected by a combination of coverage, congestion, and concurrency pressures that increase the distance or slow the speed of responding units. The current station layout and unit availability are stressed by annexation, three-dimensional growth, population density, rising call volume, and simultaneous incidents; which frequently leave the closest unit committed and force next-due companies to respond from farther away. This effect is magnified during peak-demand windows, special events, and incident clusters, when unit move-ups and cross-coverage lengthen average travel distance. On the road network, heavy traffic, transportation variety (bikes, e-bikes, scooters) work zones, lane closures, traffic-calming features, school and campus activity, pedestrian density, weather, reduced visibility and road conditions additionally extend response time. Together, these factors push 90th-percentile travel intervals above NFPA 1710 benchmarks even when turnout and dispatch times are controlled. Targeted mitigation would include deployment expansion through additional stations and peak-demand units to keep the closest resources available.

Performance Measure	FY24 Actual	FY25 Goal	FY25 Q3	FY25 On or Off Target?	FY26 Goal
90th Percentile for Dispatch Time	2:00:00	1:00:00	1:54:00	Not On Target	1:00:00
90th Percentile for Turnout Time of the First Arriving Unit in the Urban Area	1:06:00	1:20:00	0:58:00	On Target	1:20:00
90th Percentile for Travel Time of the First Arriving Unit in the Urban Area	6:34:00	4:00:00	6:24:00	Not On Target	4:00:00
90th Percentile Total Response Time (including call processing) of the Effective Force in the Urban Area	9:12:00	6:20:00	8:32:00	Not On Target	6:20:00

FY 2026 Initiatives

The Gainesville Fire Rescue Department will continue to support the City's Strategic Plan and move priorities as approved by the City Commission, specifically:

A Great Place to Live & Experience

Community Involvement: GFR will participate in community events that promote public relations, education and awareness, recruitment, and youth engagement; e.g. open houses, safety fairs, car seat installation, smoke detector installations, and innovative training programs.

GFR will also lead City initiatives to combat gun violence through a multifaceted approach involving community engagement, law enforcement collaboration, and preventive measures.

Prevention: GFR will work to update and document inspection procedures, including frontline inspections and business self-inspections, to address audit findings from the GFR Internal Risk Reduction Bureau.

Rapid Intervention: GFR will respond with a duty to act by providing prompt and effective responses to fires, accidents, and other emergencies, thereby enhancing community safety and providing residents with peace of mind.

Professionals Committed to Excellence: GFR will continue to embrace inclusivity and investment in the department's Non-Certified hiring process to build a more diverse workforce through outreach and grant opportunities.

Community Involvement: GFR will partner with other City departments to provide a common operating picture and coordinated response of City resources to serve the needs of our neighbors.

GFR will continue to address concerns identified in the Community Health Improvement Plan (CHIP) through innovative programs and grant-funded opportunities.

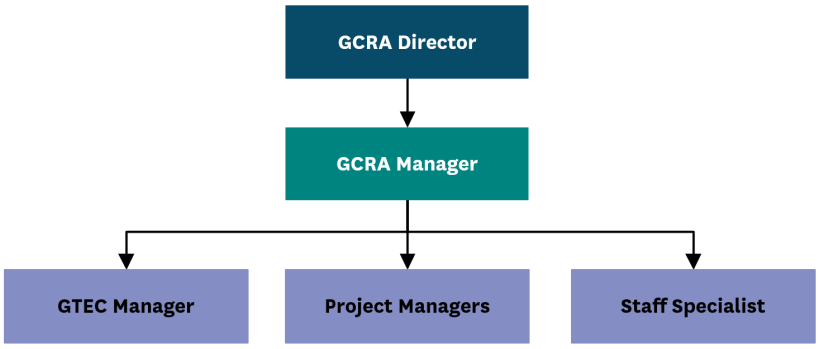
GFR will participate in community events that promote public relations, education, awareness, recruitment, and youth engagement, such as open houses, safety fairs, car seat installations, smoke detector installations, and innovative training programs.

GFR will also lead City initiatives to combat gun violence through a multifaceted approach involving community engagement, law enforcement collaboration, and preventive measures.

Education: GFR will promote and implement evidence-based programming to increase children's access to physical activity and nutrition education through the department's "healthy afternoons" program.

Gainesville Community Reinvestment Area

The Gainesville Community Reinvestment Area (GCRA) invests in underserved areas of Gainesville in an effort to revitalize the urban core, improve the quality of life of residents, and help our local economy grow and thrive.



Core Services

Development of Affordable and Workforce Housing

Support Small Business and Entrepreneurs

Promote Job Creation and Commercial Development

Revitalize Downtown and GCRA Neighborhoods

Incentive Business and Homeowners

Strategic Connection

Budget Trends and Appropriations

The City of Gainesville established the Gainesville Community Redevelopment Agency (CRA) by the authority of Sections 163.330-163.45, Florida Statutes. By 2001, the Gainesville CRA was made up of four discrete redevelopment districts, each with its own redevelopment plan, advisory board, and funding:

1. Fifth Avenue / Pleasant Street - established 1979 / expanded 1989
2. Downtown - established 1981 / expanded in 2001
3. College Park / University Heights - established 1995 / expanded 2005
4. Eastside - established 2001 / expanded 2006 & 2010

In 2018, the City of Gainesville and Alachua County began a pivotal conversation around how to take a successful agency, limited by its construct as a traditional Community Reinvestment Area (CRA), and rethink a way forward. Negotiations culminated with the joint commissions executing an agreement which called for a ten-year plan, consolidating the four CRAs into a single district, creating a fixed revenue stream from the City and the County, and transitioning the CRA into the Gainesville Community Reinvestment Area (GCRA), a new City Department that went into effect on October 1, 2019 (Ordinance 181001). The ordinance dissolved the CRA and created the GCRA, a department of the City that reports to the City Manager,

is governed by the City Commission, and is guided by a citizen advisory board. Under the new structure, the GCRA will operate in a single district with a set budget for ten years, guided by a Reinvestment Plan.

In January 2024, the City Commission approved an updated Reinvestment Plan that focused on five transformational projects and implementing the Downtown Strategic Plan (Agenda #2024-048). The funding allocations in the following tables reflect these priorities.

1. Cornerstone/Gainesville Technology Entrepreneurship Center – $25.9 million – The GCRA is redeveloping the 36 acres surrounding the Gainesville Technology Entrepreneurship Center (GTEC) on SE Hawthorne Road and SE 8th Avenue. The redevelopment plan includes the refurbishment of the GTEC building in order to retain GTEC graduates in East Gainesville, attract new business to 8 pad-ready sites, build a transit transfer hub, and spur private and non-profit investment along the Hawthorne Road corridor. Thanks to a partnership between the City of Gainesville, Alachua County, and UF Health, the new Eastside Urgent Care clinic recently opened on the Cornerstone project site in August 2024. The GCRA funded the roads and infrastructure to support the project and future development of the site. In addition, the City is actively seeking a partner to develop a grocery store on the property to serve the surrounding area.
2. 8th Avenue and Waldo - $13.7 million – 8th Avenue and Waldo Road is a major effort that requires multiple partnerships and much community engagement to plan and redevelop the area around this intersection, Citizens Field, and the Martin Luther King, Jr. Multipurpose Center. The GCRA, in partnership with multiple City departments, is leading an architectural and engineering study to refine the recommendations from the Sportsplex Feasibility Report completed by C.H. Johnson. The City's consultant and a multi-disciplinary team of staff will determine the optimal layout of the site through the development of conceptual plans, accurate cost estimates, and additional public feedback.
3. Downtown Gainesville - $12.0 million – To plan for the future of Downtown Gainesville, the City assembled a broad coalition of community leaders and neighbors. Taken together, this community conversation resulted in hundreds of ideas that helped to shape and guide the award-winning Downtown Plan to guide the implementation of strategic investments, policies, and projects within the Downtown. The GCRA is now charged with advancing the recommendations in the document, including assisting the establishment of a downtown management organization, establishing a Downtown Ambassador program, and advancing the designs for Sweetwater Park and The Streatery. The GCRA has increased budget appropriations for the Downtown Master Plan and currently supports a newly created Downtown Advisory Board that will help implement the vision for Downtown.

4. Heartwood - $5.7 million – Heartwood is a new neighborhood that will contain 34 single-family homes, 11 of which will have special financing, located at the site of the former Kennedy Homes.
5. Fifth Avenue/Pleasant Street Heritage Trail - $2.3 million – The revitalization of Fifth Avenue and Pleasant Street through the forthcoming Heritage Trail initiative will celebrate the people, places, and events of the Fifth Avenue and Pleasant Street neighborhood. The wayfinding, signage, and historical markers/banners will welcome and encourage visitors to learn more about the rich history of this historic neighborhood.

The FY 2026 Adopted Budget for All Funds for the Gainesville Community Reinvestment Area is $6.8 million, $253,334 or 3.6% lower than the FY 2025 Adopted Budget. Most of the funding for this department is in carryforward appropriations from prior years as shown in the FY 2025 Amended Budget, which total $28.2 million.

Expenditures by Fund	FY24 Actual	FY25 Adopted	FY25 Amended	FY26 Adopted	$ Change vs. FY25 Adopted	% Change vs. FY25 Adopted
College Park Redevelopment Tax Increment Trust	1,709	0	3,931,273	0	0	N/A
Downtown Redevelopment Tax Increment	371,477	0	1,776,335	0	0	N/A
Eastside Tax Increment	0	0	0	0	0	N/A
Fifth Avenue Tax Increment	128	0	124,159	0	0	N/A
Fleet Management - Replacements	0	0	0	60,000	60,000	N/A
Gainesville Community Reinvestment Area	6,273,884	7,042,861	29,391,523	6,729,527	(313,334)	(4.4%)
Miscellaneous Special Revenue	0	0	0	0	0	N/A
Total Expenditures by Fund	**6,647,197**	**7,042,861**	**35,223,291**	**6,789,527**	**(253,334)**	**(3.6%)**

The FY 2026 Adopted Budget for the Gainesville Community Reinvestment Area is comprised primarily of operating expenditures (73.6% of the total budget). Operating expenditures are budgeted at $5.0 million, $41,645 or 0.8% higher than the FY 2025 Adopted budget. Personnel expenses are budgeted at $1.2 million, $67,915 or 17.8% higher than the FY 2025 Budget. The FY 2026 Adopted Budget authorized position level is 10.0 FTEs, the same level as the FY 2025 Adopted Budget; position levels are further described in the Position Levels section of this overview.

Expenditures by Category - Other Funds	FY24 Actual	FY25 Adopted	FY25 Amended	FY26 Adopted	$ Change vs. FY25 Adopted	% Change vs. FY25 Adopted
Salaries & Wages	698,496	912,493	912,493	954,190	41,697	4.6%
Fringe Benefits	182,120	226,747	226,747	252,965	26,218	11.6%
Operating	1,733,384	4,953,544	23,239,656	4,995,189	41,645	0.8%
Capital Outlay	3,263,985	0	8,914,363	510,000	510,000	N/A
Aid to Private Organizations	704,435	572,337	1,850,292	0	(572,337)	(100.0%)
Debt Service	856	79,740	79,740	77,183	(2,557)	(3.2%)
Transfers	63,922	298,000	0	0	(298,000)	(100.0%)
Total Other Funds	**6,647,197**	**7,042,861**	**35,223,291**	**6,789,527**	**(253,334)**	**(3.6%)**
Total All Funds	**6,647,197**	**7,042,861**	**35,223,291**	**6,789,527**	**(253,334)**	**(3.6%)**
Total FTE	**9.0**	**10.0**	**10.0**	**10.0**	**0.0**	**0.0%**

The following table shows the FY 2026 Adopted Budget by cost center for the Gainesville Community Reinvestment Area. There is one cost center funded which covers the operational functions of the Department.

Expenditures by Cost Center	FY24 Actual	FY25 Adopted	FY25 Amended	FY26 Adopted	$ Change vs. FY25 Adopted	% Change vs. FY25 Adopted
Gainesville Community Reinvestment Area	1,908,487	1,760,888	1,760,888	2,039,973	279,085	15.8%
Total Expenditures by Cost Center	**1,908,487**	**1,760,888**	**1,760,888**	**2,039,973**	**279,085**	**15.8%**

The following table shows the FY 2026 Adopted Budget by program for the Gainesville Community Reinvestment Area. The total FY 2025 Adopted budget for programs is $4.6 million, $17,581 or 0.4% lower than the FY 2025 Adopted Budget.

Expenditures by Program	FY24 Actual	FY25 Adopted	FY25 Amended	FY26 Adopted	$ Change vs. FY25 Adopted	% Change vs. FY25 Adopted
Airport Gateway	0	100,000	100,000	0	(100,000)	(100.0%)
Business Improvement Grant Program	70,763	100,000	100,000	100,000	0	0.0%
Community Partnership Grants	15,500	40,000	101,500	40,000	0	0.0%

Expenditures by Program (continued)	FY24 Actual	FY25 Adopted	FY25 Amended	FY26 Adopted	$ Change vs. FY25 Adopted	% Change vs. FY25 Adopted
College Park University Heights-Economic Development Finance Programs-1129	1,709	0	3,881,540	0	0	N/A
Downtown Detail - GCRA (Interfund Transfer to GCRA)	0	298,000	0	0	(298,000)	(100.0%)
Downtown Gainesville Strategic Plan (Fund 1132)	264,284	1,050,000	6,632,884	1,050,000	0	0.0%
Downtown Gainesville Strategic Plan (Fund 1126)	185,288	0	985,248	0	0	N/A
Downtown Master Plan	0	0	0	0	0	N/A
Eastside Food Mobility Hub	2,727,175	1,000,000	3,017,778	700,000	(300,000)	(30.0%)
Economic Development 8th & Waldo	130,030	1,843,973	4,464,285	2,230,000	386,027	20.9%
Economic Development Finance Programs	0	0	0	0	0	N/A
Economic Development Investments	0	0	0	0	0	N/A
GTEC Management	303	350,000	305,019	350,000	0	0.0%
Heirs Program	39,979	0	137,021	0	0	N/A
Historic Heritage Trail	69,677	0	124,159	0	0	N/A
Jefferson on 2nd	143,392	0	0	0	0	N/A
Model Block & Attainable Housing Strategies	1,000	200,000	853,292	179,554	(20,446)	(10.2%)
My Neighborhood Grant Program	0	0	35,000	0	0	N/A
Neighborhood Paint Program	191,185	0	50,300	0	0	N/A
Porters Model Block Housing	8,475	0	192,184	0	0	N/A
Residential Improvement Programs	47,280	0	0	0	0	N/A
SE Hawthorne Road Corridor Improvements	5,252	0	0	0	0	N/A
The Palms	28,322	0	0	0	0	N/A
University Avenue Corridor Improvements	5,252	0	0	0	0	N/A
Total Expenditures by Program	**3,934,864**	**4,981,973**	**20,980,210**	**4,649,554**	**(332,419)**	**(6.7%)**

The FY 2026 Adopted Budget for the Gainesville Community Reinvestment Area funds the GCRA Cornerstone project with a total budget of $100,000, the same level as the FY 2025 Adopted Budget. Additional information on these projects is provided in the FY 2026 Initiatives Section of this Overview.

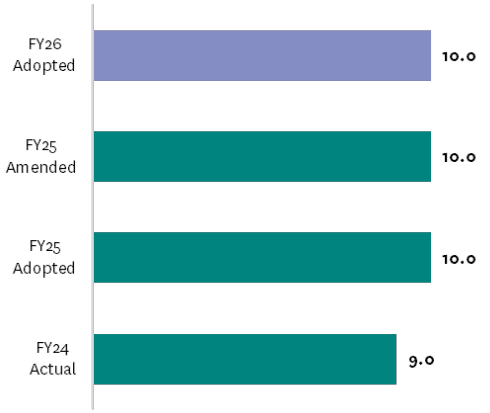
Expenditures by Projects	FY24 Actual	FY25 Adopted	FY25 Amended	FY26 Adopted	$ Change vs. FY25 Adopted	% Change vs. FY25 Adopted
GCRA Cornerstone	31,217	100,000	472,487	100,000	0	0.0%
GCRA Heartwood	216,274	200,000	1,921,605	0	(200,000)	(100.0%)
GCRA Historic Heritage Trail	1,201	0	2,112,736	0	0	N/A
GCRA Pleasant Street Model Block Housing	10	0	0	0	0	N/A
GCRA Porter Neighborhood Improvements	1,384	0	148,446	0	0	N/A
GTEC Capital Improvements	548,510	0	5,178,282		0	N/A
NW 1st Ave	0	0	49,733	0	0	N/A

Expenditures by Projects (continued)	FY24 Actual	FY25 Adopted	FY25 Amended	FY26 Adopted	$ Change vs. FY25 Adopted	% Change vs. FY25 Adopted
Porters Connections	0	0	598,904	0	0	N/A
Power District Redevelopment	5,250	0	0	0	0	N/A
The Streatery (SW 1st Ave from SW 2nd St to S Main St)	0		2,000,000		0	N/A
Total Expenditures by Projects	**803,846**	**300,000**	**12,482,193**	**100,000**	**(200,000)**	**(66.7%)**

Position Levels

The FY 2026 Adopted Budget authorized position level is 10.0 FTEs, the same level as the FY 2025 Adopted Budget.

The following table provides an overview of the authorized positions and titles for the Gainesville Community Reinvestment Area. The FY 2025 Adopted Budget added a CRA Project Manager IV position (1.0 FTE). There were no additional changes during FY 2025.



Title	FY24 Actual	FY25 Adopted	FY25 Amended	FY26 Adopted	# Change vs. FY25 Adopted	% Change vs. FY25 Adopted
CRA Director	1.0	1.0	1.0	1.0	0.0	0.0%
CRA Manager	2.0	2.0	2.0	2.0	0.0	0.0%
CRA Project Manager IV	5.0	6.0	6.0	6.0	0.0	0.0%
Staff Specialist	1.0	1.0	1.0	1.0	0.0	0.0%
Total Authorized FTEs	**9.0**	**10.0**	**10.0**	**10.0**	**0.0**	**0.0%**

Objectives and Performance Measures

The work performed by the Gainesville Community Reinvestment Area supports three goals of the City's Strategic Plan: A Great Place to Live & Experience, Equitable Community and Resilient Local Economy. Four of its top priorities are directly related to the work of the GCRA: Affordable Housing and Homeless Support Services, Downtown Business and Community Revitalization, East Gainesville Transformational Development, and Economic Development via Business Expansion and Job Growth. The GCRA Reinvestment Plan provides a framework for an economically sustainable, accessible, and attractive mixed-use district that offers visitors and residents a variety of high-quality local destinations with a safe transportation network, public space facilities, and housing options in a manner that promotes a positive image for the Gainesville Community Reinvestment Area and the City of Gainesville. Efforts are focused on transformative projects in East Gainesville to help equalize redevelopment across the reinvestment area. Many of the projects identified in the Plan are specific and ambitious. These projects include high-visibility corners, the creation of economic development strategies to retain and grow local businesses, and a variety of public improvements that include infrastructure, improved mobility, a better mix of uses, and an overall improved quality of life for neighbors. The GCRA focuses on five transformational projects: Cornerstone, Downtown, 8th Avenue & Waldo Road, Heartwood, and Historic Heritage Trail.

During FY 2025, the GCRA began developing and tracking performance measures aided primarily by the new GCRA Project Manager IV, who with GIS and data analysis expertise supports the goal of delivering decision-grade analytics, mapping, and

performance management for GCRA programs and partners. The Project Manager IV also acts as the department lead for performance management by maintaining the Results-Based Accountability (RBA) framework and Clear Impact system in collaborating with the Office of Equity & Inclusion.

Over the next fiscal year, GIS & Data Analysis will track the following performance measures:

- Produce a minimum of 20 data reports (e.g., 12 monthly Community First – Porters reports; PlacerAI reports; Costar reports) that can support data driven decisions.
- Publish and maintain a minimum of five web applications/visualization tools, including the BIG Story Map, Economic Development Web Map, Vacant Storefront, Parcel Assessment (NE 8th Ave), and related dashboards.
- Gather, refresh, and govern core datasets monthly (≥12 refresh cycles)—parcel data, active businesses & state business data, traffic/visitation (PlacerAI), CoStar inventory, demographic and economic indicators—plus maintain at least three field-collected inventories (light poles, storefronts, NE 8th Avenue parcels).
- Deliver ≥3 analyses that explicitly leverage external intelligence systems (PlacerAI, CoStar, ESRI Business Analyst), documenting methods and data caveats for budget and board reporting.

FY 2026 Initiatives

The Gainesville Community Reinvestment Area (GCRA) will continue to support the City's Strategic Plan and move forward priorities as approved by the City Commission, specifically:

Homeless Support Services: Through the Downtown Ambassador Program, the GCRA supports homeless support services and this support will continue through the current GCRA 10-year work plan through 2029.

The GCRA also provides funding to GRACE Marketplace through its Downtown Strategic Plan budget. This funding covers costs associated with the operation of twenty beds that serve the homeless population in Downtown Gainesville.

Fifth Avenue/Pleasant Street Historic Heritage Trail: Support the revitalization of NW Fifth Avenue and the Pleasant Street neighborhood through the Historic Heritage Trail initiative. This project celebrates the history and culture of this historic neighborhood through historic markers and stories of the neighborhood. The GCRA has hired a consultant who has actively completed African American trails throughout the state and has been engaging the community through multiple workshops in order to help form the details of the trail.

Affordable Housing: GCRA will develop affordable and workforce housing through the Porters, Pleasant Street Infill, and Model Block programs, as well as develop the Heartwood Neighborhood. GCRA has developed the Heartwood Neighborhood to provide new market-rate housing for the City. To date, GCRA has built seven market-rate homes and increased affordable housing options by completing all 11 Dreams-to-Reality homes in the neighborhood. Once completed, Heartwood will have 34 new homes near the Cornerstone development with its recently completed infrastructure network around the UF Health Urgent Care Center - Eastside.

Economic Development via Expansion and Job Growth: GCRA will support building capacity for entrepreneurs and community groups through the Business Improvement Grant Program, Community Partnership Grant, Downtown Events Grant program, and small-business support programs at GTEC.

East Gainesville Transformational Development: GCRA will support economic development initiatives at older city facilities in the GCRA at NE 8th Avenue and Waldo Road and the Eastside Health and the Economic Development Initiative at Cornerstone, which brought the UF Health Urgent Care Center – Eastside, RTS transfer facility, and EHEDI development to the GTEC campus on SE Hawthorne Road.

Downtown Business and Community Revitalization: GCRA will support business development programs and incentives, such as its Business Improvement Grant program.

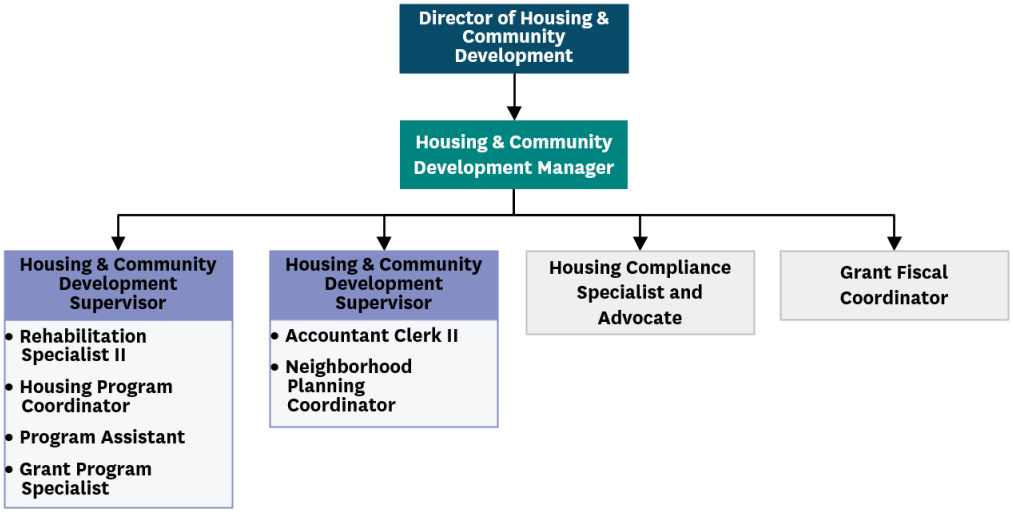
GCRA is also implementing the award-winning Gainesville Downtown Strategic Plan. The vision of the Downtown Plan is expressed through the following goals:

- Become a Destination by building investments around local strengths; shaping downtown identity and creating a downtown jewel
- Connect the Dots by balancing the automobile with the pedestrian; bringing streets up to city standards; activating the Sweetwater corridor and creating a greenway loop
- Strengthen the Relationship with Adjacent Neighborhoods by connecting neighborhoods to downtown and establishing transition areas
- Increase Housing Opportunities by addressing housing opportunities at scale; supporting affordable mixed-use housing; and facilitating market-rate housing
- Create a Supportive Local Business Environment by unlocking real estate potential and increasing direct small business assistance
- Maintain and Enhance Downtown by forming a place-based management organization and continuing to build capacity.

The GCRA also continues supporting Downtown businesses with its Business Improvement Grant Program, supporting the Downtown Ambassador Program, infill development, and working with other Departments to implement the City's SW 1st Avenue Streatery concept.

Department of Housing & Community Development

The Department of Housing & Community Development works toward the development of Gainesville as a livable city with a strong downtown, sustainable neighborhoods, vital activity centers and housing and social services to meet the needs of Gainesville neighbors.



Core Services

Affordable Housing Development, Home Rehabilitation & Neighborhood Revitalization

Home Ownership & Housing Stabilization Assistance

Assistance to Seniors and/or At-Risk Youth

Job Training/Employment Opportunities

Strategic Connection

Equitable Community

A Great Place to Live & Experience

Budget Trends and Appropriations

The FY 2026 Adopted Budget for All Funds for the Department of Housing & Community Development is $3.6 million, $31,882 or 0.9% lower than the FY 2025 Adopted Budget. The FY 2026 Adopted Budget for the Department of Housing & Community Development is funded by four funds: the Community Development Block Grant Fund (39.8% of the total budget), the State Housing Initiative Partnership Fund (28.9% of the total budget), the HOME Fund (16.7% of the total budget), and the General Fund (14.6% of the total budget).

Expenditures by Fund	FY24 Actual	FY25 Adopted	FY25 Amended	FY26 Adopted	$ Change vs. FY25 Adopted	% Change vs. FY25 Adopted
American Rescue Plan	274,701	0	1,145,696	0	0	N/A
Community Development Block Grant	2,185,173	1,386,147	1,423,233	1,442,129	55,982	4.0%
Gainesville Community Reinvestment Area	58,052	0	0	0	0	N/A

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Expenditures by Fund (continued)	FY24 Actual	FY25 Adopted	FY25 Amended	FY26 Adopted	$ Change vs. FY25 Adopted	% Change vs. FY25 Adopted
General Capital Projects	0	0	1,000,000	0	0	N/A
General Fund	431,120	490,215	521,222	531,281	41,066	8.4%
HOME Fund	364,316	548,431	587,011	605,270	56,839	10.4%
Miscellaneous Special Revenue	52,000	10,000	55,798	0	(10,000)	(100.0%)
State Housing Initiative Partnership	878,913	1,122,595	1,328,095	1,048,888	(73,707)	(6.6%)
Water/Wastewater Infrastructure	231,406	38,298	3,213,039	0	(38,298)	(100.0%)
Total Expenditures by Fund	**4,475,682**	**3,595,686**	**9,274,096**	**3,627,568**	**31,882**	**0.9%**

The FY 2026 Adopted Budget for the Department of Housing & Community Development is comprised primarily of operating expenditures (70.9% of the total budget). In FY 2025, operating expenditures are budgeted at $2.6 million, $40,058 or 1.5% lower than the FY 2025 Adopted Budget primarily due to decreases in grant funding from SHIP. Personnel expenses make up the rest of the budget (27.5% of the total budget) and in FY 2025 are budgeted at $997,386, $68,034 or 7.3% higher than the FY 2025 Adopted Budget primarily due to increases in personnel expenses; position changes are further described in the Position Levels section of this overview.

Expenditures by Category - General Fund	FY24 Actual	FY25 Adopted	FY25 Amended	FY26 Adopted	$ Change vs. FY25 Adopted	% Change vs. FY25 Adopted
Salaries & Wages	310,177	331,329	331,329	395,318	63,989	19.3%
Fringe Benefits	82,939	91,741	91,741	98,818	7,077	7.7%
Operating	38,004	67,145	68,152	37,145	(30,000)	(44.7%)
Aid to Private Organizations	0	0	30,000	0	0	N/A
Total General Fund	**431,120**	**490,215**	**521,222**	**531,281**	**41,066**	**8.4%**
General Fund FTE	**4.18**	**3.95**	**3.95**	**3.95**	**0.0**	**0.0%**

Expenditures by Category - Other Funds	FY24 Actual	FY25 Adopted	FY25 Amended	FY26 Adopted	$ Change vs. FY25 Adopted	% Change vs. FY25 Adopted
Salaries & Wages	422,020	386,810	512,867	386,686	(124)	(0.0%)
Fringe Benefits	124,061	119,472	128,714	116,564	(2,908)	(2.4%)
Operating	3,266,329	2,545,384	6,567,488	2,535,326	(10,058)	(0.4%)
Capital Outlay	0	0	1,000,000	0	0	N/A
Aid to Private Organizations	164,305	10,000	500,000	0	(10,000)	(100.0%)
Debt Service	20,051	43,805	43,805	57,711	13,906	31.7%
Other Financing Uses (Transfers)	47,797	0	0	0	0	N/A
Total Other Funds	**4,044,561**	**3,105,471**	**8,752,874**	**3,096,287**	**(9,184)**	**(0.3%)**
Total All Funds	**4,475,682**	**3,595,686**	**9,274,096**	**3,627,568**	**31,882**	**0.9%**
Total FTE	**11.0**	**11.0**	**11.0**	**11.0**	**0.0**	**0.0%**

The following table shows the FY 2026 Adopted Budget by cost center for the Department of Housing & Community Development. In FY 2026, cost centers are budgeted at $3.6 million, $110,180 or 3.1% higher than the FY 2025 Adopted Budget primarily due to increases in personnel expenditures.

Expenditures by Cost Center	FY24 Actual	FY25 Adopted	FY25 Amended	FY26 Adopted	$ Change vs. FY25 Adopted	% Change vs. FY25 Adopted
Affordable Housing Initiative	33,109	0	0	0	0	N/A
HCD Administration	3,519,538	3,414,682	3,445,689	3,521,175	106,493	3.1%
Neighborhood Planning	105,016	90,191	106,108	93,878	3,687	4.1%
Total Expenditures by Cost Center	**3,657,663**	**3,504,873**	**3,551,796**	**3,615,053**	**110,180**	**3.1%**

Outside Agency Funding: The Department of Housing & Community Development provides funding to outside agencies through the CDBG and HOME grant allocations in the Housing and Urban Development and Neighborhood Planning cost centers. These awards are made on an annual basis due to changes in grant funding received by the City. Up to 15% of the Gainesville CDBG allocation may go to Outside Agencies or city departments for social services. A formal application process, including funding criteria, has been developed which requires each applicant to present detailed information about their funding request, including project description, other available funding sources, and how each project or service would complement services already provided by the City, or what benefits the City/neighbors would receive for funds awarded. Applications are made to the reviewing advisory board that then hears detailed presentations from each applicant and performs on-site visits. For CDBG and HOME grant funds, applications are reviewed by the Department of Housing & Community Development as well as the City Commission appointed Citizens Advisory Commission for Community Development (CACCD).

The following table provides an overview of CDBG Outside Agency Funding and FY 2026 awards.

CDBG Competitive Portion	FY24 Actual	FY25 Adopted	FY25 Amended	FY26 Adopted	$ Change vs. FY25 Adopted	% Change vs. FY25 Adopted
Affordable Housing Projects						
Alachua Habitat for Humanity, Inc.	20,000	0	0	0	0	N/A
Bright Community Trust, Inc.	0	0	0	20,000	20,000	N/A
Center for Independent Living, Inc.	45,000	46,000	46,000	39,000	(7,000)	(15.2%)
Gainesville Housing Development & Management Corp.	40,000	0	0	50,000	50,000	N/A
Neighborhood Housing & Development Corp.	15,000	12,000	12,000	11,000	(1,000)	(8.3%)
Rebuilding Together North Central Florida - Emergency Repair	65,000	103,000	103,000	40,000	(63,000)	(61.2%)
Rebuilding Together North Central Florida - Home Energy Tune-Ups	0	39,000	39,000	40,000	1,000	2.6%
The Hutchinson Foundation, Inc.	0	10,000	10,000	0	(10,000)	(100.0%)
Total Affordable Housing Projects	**185,000**	**210,000**	**210,000**	**200,000**	**(10,000)**	**(4.8%)**
Public Services Projects						
Alachua County Organization for Rural Needs, Inc. (ACORN)	0	0	0	10,000	10,000	N/A
Black on Black Crime Task Force, Inc.	10,000	0	0	10,000	10,000	N/A
Boys and Girls Clubs of Northeast Florida	0	10,000	10,000	0	(10,000)	(100.0%)
Cold Weather Shelter	25,000	25,000	25,000	25,000	0	0.0%
ElderCare of Alachua County	21,000	20,000	20,000	20,000	0	0.0%
Episcopal Children's Services	11,000	10,000	10,000	0	(10,000)	(100.0%)
Family Promise Center of Gainesville	21,000	35,000	35,000	20,000	(15,000)	(42.9%)
Girls Place, Inc.	11,000	0	0	10,000	10,000	N/A
Girl Scouts of Gateway Council, Inc.	10,000	0	0	10,000	10,000	N/A
Helping Hands Clinic (General)	15,000	0	0	10,000	10,000	N/A

CDBG Competitive Portion (continued)	FY24 Actual	FY25 Adopted	FY25 Amended	FY26 Adopted	$ Change vs. FY25 Adopted	% Change vs. FY25 Adopted
Public Services Projects (continued)						
Helping Hands Clinic (Women's Health & Empowerment)	15,000	0	0	10,000	10,000	N/A
Manhood Youth Development Foundation, Inc.	0	55,000	55,000	0	(55,000)	(100.0%)
Seva Care of Alachua, Inc. (formerly Southcare, Inc.)	15,000	20,000	20,000	20,000	0	0.0%
St. Francis House - Arbor House	17,000	15,000	15,000	17,000	2,000	13.3%
St. Francis House - Emergency Shelter	19,000	0	0	18,000	18,000	N/A
Star Center Children's Theatre, Inc.	10,000	15,000	15,000	20,000	5,000	33.3%
Total Public Services	**200,000**	**205,000**	**205,000**	**200,000**	**(5,000)**	**(2.4%)**
Total CDBG Competitive Portion	**385,000**	**415,000**	**415,000**	**400,000**	**(15,000)**	**(3.6%)**

The following table provides an overview of HOME Outside Agency Funding and FY 2026 awards.

HOME Program	FY24 Actual	FY25 Adopted	FY25 Amended	FY26 Adopted	$ Change vs. FY25 Adopted	% Change vs. FY25 Adopted
CHDO Reserve - 15% Requirement						
Neighborhood Housing (New Construction)	95,452	82,265	82,265	90,791	8,526	10.4%
Total CHDO Reserve	**95,452**	**82,265**	**82,265**	**90,791**	**8,526**	**10.4%**
Affordable Housing Projects						
Alachua Habitat for Humanity, Inc.	22,000	0	0	0	0	N/A
ACHA - Phoenix Accessible Duplex	30,000	0	0	0	0	N/A
Gainesville Housing Development Management	22,000	0	0	0	0	N/A
ISKCON of Gainesville	26,000	20,000	20,000	0	(20,000)	(100.0%)
Rebuilding Together North Central Florida - Home Rehabilitation	0	34,000	34,000	60,000	26,000	76.5%
Bright Community Trust, Inc.	0	0	0	60,000	60,000	N/A
The Hutchinson Foundation, Inc.	26,000	71,000	71,000	0	(71,000)	(100.0%)
Total Affordable Housing Projects	**126,000**	**125,000**	**125,000**	**120,000**	**(5,000)**	**(4.0%)**
Total HOME Program	**221,452**	**207,265**	**207,265**	**210,791**	**3,526**	**1.7%**

The following table shows the FY 2026 Adopted Budget by program for the Department of Housing & Community Development. In FY 2026, programs are budgeted at $12,515, $78,298 or 86.2% lower than the FY 2025 Adopted Budget. The Legal/Eviction Prevention Services program is funded at $12,000 in FY 2025 and will provide support to neighbors looking to avoid displacement from their current rental residence. The ConnectFree Program is governed by Resolution 2023-806 and is funded at $38,298. The ConnectFree Program will provide support to neighbors who need assistance with the costs of engineering, design, and construction to extend City water and/or wastewater facilities to a property, meter installation charges and connection charges. The St. Francis House Program is a new program for FY2025, funded at $30,000, and will

be used to support the operations of the St. Francis House, which is a non-profit local community-based agency which empowers families with children to achieve permanent and stable self-sufficiency by providing case management; nutritious meals; and educational, health and career resource; in a safe and secure environment. The majority of programs are funded with carryforward from prior fiscal years, totaling $4.6 million as shown in the FY 2025 Amended Budget

Expenditures by Program	FY24 Actual	FY25 Adopted	FY25 Amended	FY26 Adopted	$ Change vs. FY25 Adopted	% Change vs. FY25 Adopted
Affordable Housing Advisory Committee	38	200	200	200	0	0.0%
Affordable Housing Projects	66,665	0	2,110,241	0	0	N/A
Affordable Housing (Down Payment Assistance)	210,000	0	185,398	0	0	N/A
Affordable Housing (HCD Manager)	14,701	0	135,299	0	0	N/A
Affordable Housing (Land Acquisition)	0	0	100,000	0	0	N/A
Affordable Housing (Owner-Occupied Rehabilitation)	0	0	245,000	0	0	N/A
Affordable Housing (Single Family Units)	50,000	0	200,000	0	0	N/A
Affordable Housing Rental Housing Units	0	0	280,000	0	0	N/A
CDBG Program Income PY18	106	0	0	0	0	N/A
CDBG Program Income PY19	91	0	1,101	0	0	N/A
CDBG Program Income PY20	0	0	14,024	0	0	N/A
CDBG Program Income PY21	81,052	0	13,230	0	0	N/A
CDBG Program Income PY22	0	0	3,450	0	0	N/A
CDBG Program Income PY23	1,800	0	5,282	0	0	N/A
Citizen's Advisory Committee for Community Development	55	315	315	315	0	0.0%
ConnectFree Program Delivery Costs	38,298	38,298	82,130	0	(38,298)	(100.0%)
Family Unification Program	0	10,000	20,000	0	(10,000)	(100.0%)
HCD St. Francis House	0	30,000	30,000	0	(30,000)	(100.0%)
Health, Safety & Environment Projects	126,228	0	1,004,753	0	0	N/A
Heartwood Development Affordable Housing Units	52,000	0	35,798	0	0	N/A
HOME Program Income PY21	16,730	0	15,289	0	0	N/A
HOME Program Income PY23	0	0	23,291	0	0	N/A
Legal/Eviction Prevention Services	20,309	12,000	12,000	12,000	0	0.0%
SHIP Program Income PY21	18,369	0	1,543	0	0	N/A
SHIP Program Income PY22	56,592	0	11,060	0	0	N/A
SHIP Program Income PY23	64,982	0	192,898	0	0	N/A
Total Expenditures by Program	**818,019**	**90,813**	**4,722,299**	**12,515**	**(78,298)**	**(86.2%)**

The following table shows the FY 2026 Adopted Budget by project for the Department of Housing & Community Development. In FY 2026, projects are funded by carryforward funds, as shown in the FY 2025 Amended Budget. In June of 2024, the City and the developer AMJ Group, Inc., signed a Developer's Agreement pursuant to the terms in the Purchase and Sale Agreement for the Lot 10 property. The Developer's Agreement reserves $1 million of the proceeds of the sale of the property to subsidize a portion of the apartment rents for individuals and families earning up to 80% of the Area Median Income. In August 2025, the City and the developer AMJ Group, Inc. amended the agreement to facilitate the development of a mixed-

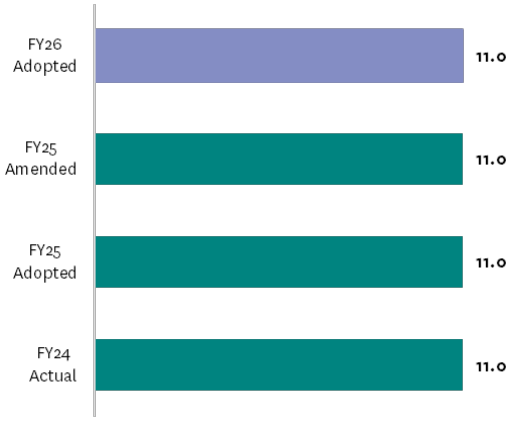
use affordable housing on Lot 10 by AMJ, utilizing new state legislation (HB 7031) to maximize affordability and long-term benefit to the City.

Expenditures by Projects	FY24 Actual	FY25 Adopted	FY25 Amended	FY26 Adopted	$ Change vs. FY25 Adopted	% Change vs. FY25 Adopted
Lot 10 - Affordable Housing Implementation	0	0	1,000,000	0	0	N/A
Total Expenditures by Projects	**0**	**0**	**1,000,000**	**0**	**0**	**N/A**

Position Levels

The FY 2026 Adopted Budget authorized position level is 11.0 FTEs, the same level as the FY 2025 Adopted Budget.

The following table provides an overview of the authorized positions and titles for the Department of Housing & Community Development. During FY 2025, a Housing Advocate position was reclassified to a Housing Compliance Specialist and Advocate position (1.0 FTE).



Title	FY24 Actual	FY25 Adopted	FY25 Amended	FY26 Adopted	# Change vs. FY25 Adopted	% Change vs. FY25 Adopted
Account Clerk II	1.0	1.0	1.0	1.0	0.0	0.0%
Grant Fiscal Coordinator	1.0	1.0	1.0	1.0	0.0	0.0%
Grants Program Specialist	1.0	1.0	1.0	1.0	0.0	0.0%
Housing Advocate	1.0	1.0	0.0	0.0	(1.0)	(100.0%)
Housing Compliance Specialist and Advocate			1.0	1.0	1.0	N/A
Housing/Community Development Director	1.0	1.0	1.0	1.0	0.0	0.0%
Housing/Community Development Manager	1.0	1.0	1.0	1.0	0.0	0.0%
Housing/Community Development Supervisor	2.0	2.0	2.0	2.0	0.0	0.0%
Neighborhood Planning Coordinator	1.0	1.0	1.0	1.0	0.0	0.0%
Program Assistant	1.0	1.0	1.0	1.0	0.0	0.0%
Rehabilitation Specialist II	1.0	1.0	1.0	1.0	0.0	0.0%
Total Authorized FTEs	**11.0**	**11.0**	**11.0**	**11.0**	**0.0**	**0.0%**

Objectives and Key Performance Indicators

The work performed by the Department of Housing & Community Development supports two goals of the City's Strategic Plan: A Great Place to Live & Experience and Equitable Community. The following tables provide an overview of objectives and key performance measures for the Department of Housing & Community Development.

Goal: A Great Place to Live and Experience

Objective: Work with the Department of Sustainable Development to design Primary and Accessory Dwelling Units (ADUs) which will be built on city-owned parcels.

During FY 2025, the Department of Housing & Community Development worked on the design phase of the project. The Department of Housing & Community Development will work with a General Contractor to complete the construction of these units and work with affordable housing providers to manage units during FY 2026.

Performance Measure	FY24 Actual	FY25 Goal	FY25 Q3	FY25 On or Off Target?	FY26 Goal
Combined Number of Primary and ADUs Created	0	1	1	On Target	14

Objective: Increase the number of neighbors assisted through the City's housing programs that focus on housing preservation.

Housing Preservation activities are funded through Community Development Block Grant (CDBG), HOME Investment Partnership (HOME) and State Housing Initiative Program (SHIP).

Performance Measure	FY24 Actual	FY25 Goal	FY25 Q3	FY25 On or Off Target?	FY26 Goal
Number of Neighbors that Received Housing Preservation Assistance	20	25	20	On Target	35

Objective: The City Commission approved $1,650,000 to support the development and preservation of 222 affordable housing units.

Eight affordable housing developers were approved to receive funding under this Notice of Funding Availability. The Department of Housing & Community Development will continue to work with the affordable housing developers with a goal to complete 50% of the units during FY 2026.

Performance Measure	FY24 Actual	FY25 Goal	FY25 Q3	FY25 On or Off Target?	FY26 Goal
Number of Housing Developer Housing Units Built	0	0	0	Not On Target	111

Goal: Equitable Community

Objective: Manage the City's Affordable Housing set aside under the America Rescue Plan Act (ARPA) to produce housing units which will be occupied by those neighbors facing housing instability.

The Department of Housing & Community Development will continue to support the two affordable housing development entities to produce the requisite number of units prior to the December 31, 2026 deadline to spend down ARPA funds. During FY 2025, the Gainesville Neighborhood Housing & Development Corporation developed and sold five units to income eligible

households under the City's ARPA affordable housing set-aside project. During FY 2026, the goal is to develop 166 units now that all of the project funding has been assigned to various developers.

Performance Measure	FY24 Actual	FY25 Goal	FY25 Q3	FY25 On or Off Target?	FY26 Goal
Number of Affordable Housing Units Developed	0	5	5	On Target	166

FY 2026 Initiatives

The Department of Housing & Community Development will continue to support the City's Strategic Plan and move forward priorities as approved by the City Commission, specifically:

Affordable Housing Strategies: Explore and evaluate new housing strategies to incorporate in the new three-year Local Housing Assistance Plan (LHAP). The Department of Housing & Community Development will continue to utilize those affordable housing strategies within the current LHAP and the Consolidated Plan. The Department will also finalize the Housing Equity Plan and use the data to inform future housing plans.

Accessory Dwelling Unit (ADU) Pilot Program: The Department of Housing & Community Development received HOME American Rescue Plan Act funding and the City Commission committed additional funding to support the redevelopment of five city owned parcels with Accessory Dwelling Unit that will serve as supportive housing units to those at risk of homelessness. These units have been designed by city staff from the Department of Sustainable Development and will serve as a model for neighbors desiring to develop an ADU. These plans are currently on the City's website and are available for public use. The first site includes renovation of an existing primary structure, the addition of an attached accessory dwelling unit, and the construction of a separate detached unit on the property. The second site has been designed with a new primary unit and two accessory dwelling units. Two local contractors successfully bid and were awarded the construction contract to develop the first two parcels. The goal is to develop the remaining set of plans and complete construction on the remaining three lots during FY 2026.

Acquisition of Affordable Housing: Through the funding provided by the Streets, Stations, and Strong Foundations surtax, the Department of Housing & Community Development will be adding to the inventory of affordable housing units through targeted purchases of improved and unimproved properties across the City. This funding will help distribute more affordable housing into high opportunity areas of the City. During FY 2026, the Department of Housing & Community Development will advertise a Request for Proposals to solicit a housing partner to support the acquisition and management of these units.

Support Affordable Housing Development: The Department of Housing & Community Development will work with the City's Land Rights Coordinator to place escheated and surplus lots in the hands of affordable housing developers and provide additional support to assist in the development. Currently, staff is working on transferring surplus lots to the Gainesville Neighborhood Housing & Development Corporation, Habitat for Humanity, Gainesville Housing Authority, Bright Community Trust and other affordable housing developers.

Community Land Trust: Increase the number of housing units under the Community Land Trust model by leveraging existing partnerships and developing new ones. This year the Community Land Trust completed four homes in Fifth Avenue and the Porters Quarters neighborhoods. Eight more units are in the permitting stage and are expected to be completed during FY 2026.

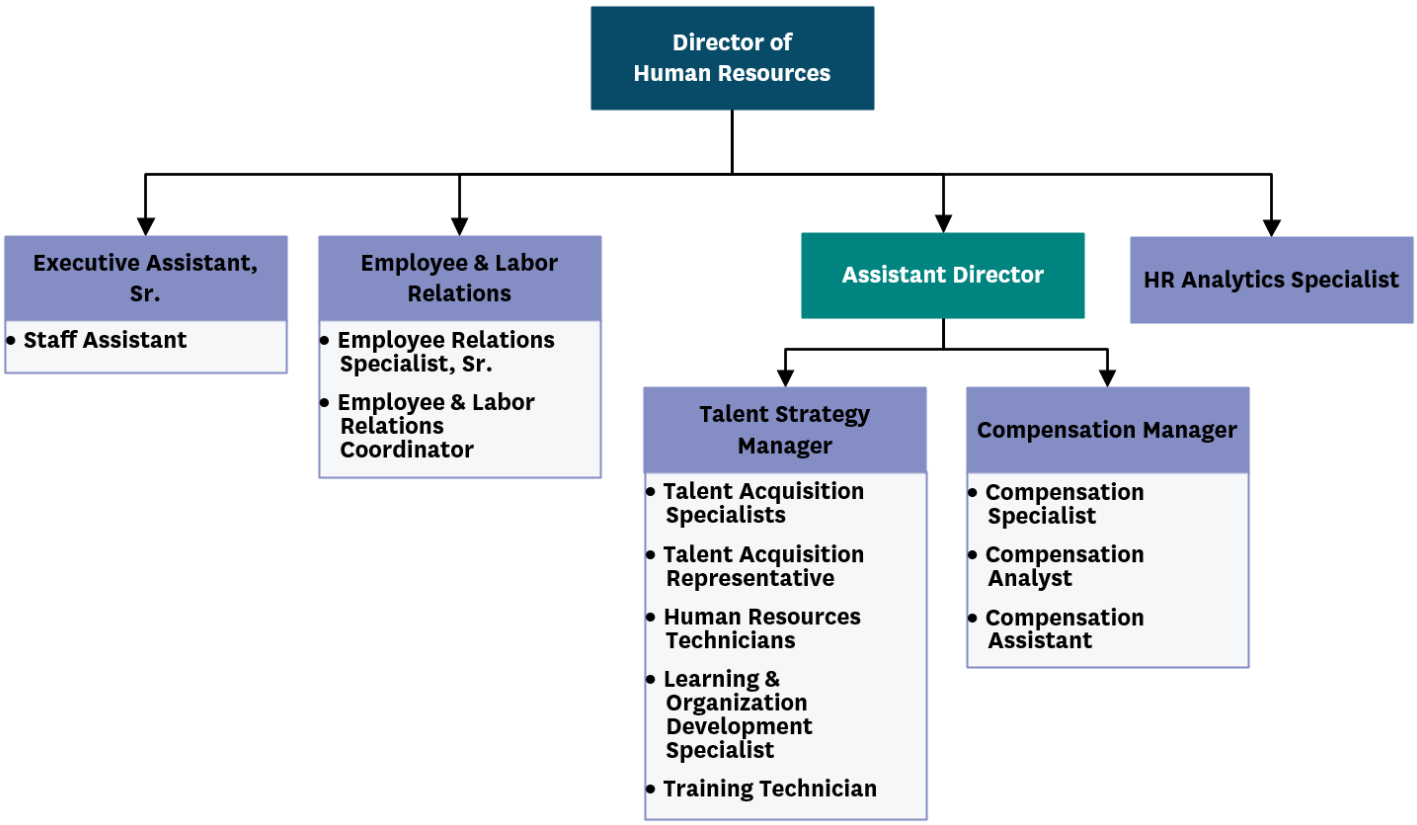
Housing Preservation: Staff will continue to support housing preservation activities through the Mortgage Foreclosure Intervention/Eviction Prevention programs and the owner-occupied rehabilitation program.

Distribution of Federal Grants: The Department of Housing & Community Development will continue to invest Community Development Block Grant (CDBG) and HOME Investment Partnership funding in programs and services to address housing and community needs that are consistent with the Consolidated Plan. The bulk of the funding supports housing preservation activities.

Affordable Housing Initiatives: In FY 2026, the Department of Housing & Community Development will help affordable housing developers increase the number of affordable housing units available for our neighbors by distributing subsidies to incentivize the development of affordable housing units. Funding to support this initiative comes from ConnectFree, American Rescue Plan Act (ARPA), State Housing Initiative Partnership (SHIP), Community Development Block Grant (CDBG), HOME Investment Partnership (HOME), etc.

Human Resources Department

The Human Resources Department serves as a trusted business partner to all Charter Officers and departments across the City. The Department provides comprehensive human resources management expertise related to hiring, retaining and developing the talent needed to serve and support the Gainesville community.



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

Budget Trends and Appropriations

The FY 2026 Adopted Budget for All Funds for the Human Resources Department is $2.4 million, $28,499 or 1.2% lower than the FY 2025 Adopted Budget. The FY 2026 Adopted Budget for the Human Resources Department is primarily funded by the General Fund (98.3% of the total budget). The Human Resources Department also receives funding from the Miscellaneous Special Revenue Fund (1.7% of the total budget).

Expenditures by Fund	FY24 Actual	FY25 Adopted	FY25 Amended	FY26 Adopted	$ Change vs. FY25 Adopted	% Change vs. FY25 Adopted
General Fund	2,262,067	2,340,383	2,340,383	2,286,884	(53,499)	(2.3%)
Miscellaneous Special Revenue	13,043	15,000	18,217	40,000	25,000	166.7%
Total Expenditures by Fund	**2,275,111**	**2,355,383**	**2,358,600**	**2,326,884**	**(28,499)**	**(1.2%)**

The FY 2026 Adopted Budget for the Human Resources Department is comprised primarily of personnel expenses (84.9% of the total budget). The total personnel budget is $2.0 million, $53,499 or 2.6% lower than the FY 2025 Adopted Budget. The FY 2026 Adopted authorized position level is 19.0 FTEs, 2.0 FTEs lower than the FY 2025 Adopted Budget; these position changes are further described in the Positions Level section of this overview. The FY 2026 Adopted Budget operating expenditures are budgeted at $352,102, $25,000 or 7.6% higher than the FY 2025 Adopted Budget due to additional funding for employee events.

Expenditures by Category - General Fund	FY24 Actual	FY25 Adopted	FY25 Amended	FY26 Adopted	$ Change vs. FY25 Adopted	% Change vs. FY25 Adopted
Salaries & Wages	1,512,143	1,612,314	1,612,314	1,546,333	(65,981)	(4.1%)
Fringe Benefits	385,459	415,967	415,967	428,449	12,482	3.0%
Operating	289,615	312,102	312,102	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**	**2,340,383**	**2,286,884**	**(53,499)**	**(2.3%)**
General Fund FTE	**23.0**	**21.0**	**21.0**	**19.0**	**(2.0)**	**(9.5%)**

Expenditures by Category - Other Funds	FY24 Actual	FY25 Adopted	FY25 Amended	FY26 Adopted	$ 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**	**2,358,600**	**2,326,884**	**(28,499)**	**(1.2%)**
Total FTE	**23.0**	**21.0**	**21.0**	**19.0**	**(2.0)**	**(9.5%)**

The following table shows the FY 2026 Adopted Budget by cost center for the Human Resources Department. The FY 2026 Adopted Budget for cost centers $2.3 million, $53,499 or 2.3% lower than the FY 2025 Adopted Budget due to reduced personnel expenditures.

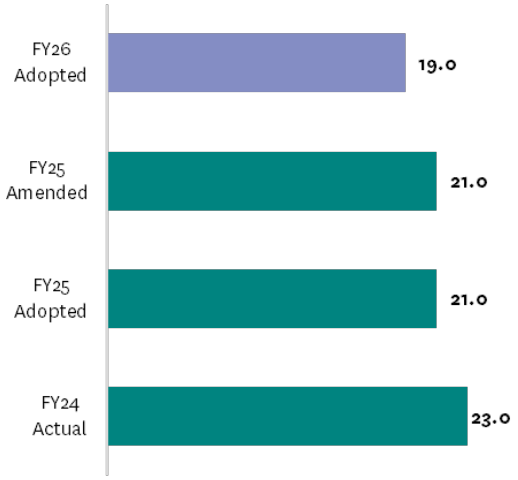
Expenditures by Cost Center	FY24 Actual	FY25 Adopted	FY25 Amended	FY26 Adopted	$ Change vs. FY25 Adopted	% Change vs. FY25 Adopted
Classification and Compensation	369,776	546,096	546,096	550,749	4,653	0.9%
Employee and Labor Relations	263,826	260,678	260,678	181,824	(78,854)	(30.2%)
Human Resources Administration	661,419	597,906	597,906	637,989	40,083	6.7%
Learning and Organizational Development	0	0	0	0	0	N/A
Talent Acquisition	0	0	0	0	0	N/A
Talent Management	895,812	935,703	935,704	916,322	(19,381)	(2.1%)
Total Expenditures by Cost Center	**2,190,833**	**2,340,383**	**2,340,383**	**2,286,884**	**(53,499)**	**(2.3%)**

The following table shows the FY 2026 Adopted Budget by program for the Human Resources Department. In FY 2026, the T.E.A.M program, which funded co-sponsored events with the City and Gainesville Regional Utilities, has been closed. A new program, Workplace Stewardship Committee, is established and funded at $40,000 in FY 2026. This funding is set aside for community builder appreciation events and will include a citywide recognition award ceremony.

Expenditures by Program	FY24 Actual	FY25 Adopted	FY25 Amended	FY26 Adopted	$ Change vs. FY25 Adopted	% Change vs. FY25 Adopted
T.E.A.M.	13,043	15,000.00	0	0	(15,000)	(100.0%)
Workplace Stewardship Committee (WSC)	0	0.00	18,217	40,000	40,000	N/A
Public Service Academy	71,234	0.00	0	0	0	N/A
Tropical Storm Idalia	0	0.00	0	0	0	N/A
Total Expenditures by Program	**84,278**	**15,000**	**18,217**	**40,000**	**25,000**	**166.7%**

Position Levels

The FY 2026 Adopted Budget authorized position level for the Human Resources Department is 19.0 FTEs. This is a reduction of 2.0 FTEs or 9.5% compared to the FY 2025 Adopted Budget. In FY 2026, one vacant Employee & Labor Relations Specialist, Sr. (1.0 FTE) and one vacant Talent Acquisition Specialist (1.0 FTE) are being eliminated to account for reduced Indirect Cost allocation revenue from the Gainesville Regional Utilities (total of two positions).



The following table provides an overview of the authorized positions and titles for the Human Resources Department. Following a re-organization in FY 2023, the Human Resources Department in FY 2024 eliminated additional vacant FTEs due to citywide expenditure reductions due to lower revenue from the Government Services Contribution: one Compensation Analyst (1.0 FTE), one Talent Acquisition Manager (1.0 FTE), one Talent Acquisition Representative (1.0 FTE), and one Human Resources Technician (1.0 FTE). In FY 2025, the Human Resources Department eliminated an additional two vacant FTEs to once again decrease expenditures due to lower revenue from the Government Services Contribution: an Employee and Labor Relations Manager (1.0 FTE) and a Learning and Organizational Development Specialist (1.0 FTE). Over the past three fiscal years, the Human Resources Department authorized position level has been reduced from 27.0 FTEs in FY 2023 to 19.0 FTEs in FY 2026; a reduction of 8.0 FTEs or 29.6%.

Title	FY24 Actual	FY25 Adopted	FY25 Amended	FY26 Adopted	# Change vs. FY25 Adopted	% Change vs. FY25 Adopted
Compensation Analyst	1.0	2.0	1.0	1.0	(1.0)	(50.0%)
Compensation Assistant	1.0	1.0	1.0	1.0	0.0	0.0%
Classification & Compensation Manager	1.0	1.0	1.0	1.0	0.0	0.0%
Compensation Specialist	1.0	0.0	1.0	1.0	1.0	N/A
Employee & Labor Relations Coordinator	1.0	1.0	1.0	1.0	0.0	0.0%
Employee & Labor Relations Manager	1.0	0.0	0.0	0.0	0.0	N/A
Employee Relations Specialist, Sr.	2.0	2.0	2.0	1.0	(1.0)	(50.0%)
Executive Assistant, Senior	1.0	1.0	1.0	1.0	0.0	0.0%
Human Resources Analytics Specialist	1.0	1.0	1.0	1.0	0.0	0.0%
Human Resources Director	1.0	1.0	1.0	1.0	0.0	0.0%
Human Resources Director, Assistant	1.0	1.0	1.0	1.0	0.0	0.0%
Human Resources Technician	2.0	2.0	2.0	2.0	0.0	0.0%

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Title (continued)	FY24 Actual	FY25 Adopted	FY25 Amended	FY26 Adopted	# Change vs. FY25 Adopted	% Change vs. FY25 Adopted
Learning & Organizational Development Specialist	2.0	1.0	1.0	1.0	0.0	0.0%
Staff Assistant	1.0	1.0	1.0	1.0	0.0	0.0%
Talent Acquisition Representative	2.0	2.0	2.0	1.0	(1.0)	(50.0%)
Talent Acquisition Specialist	2.0	2.0	2.0	2.0	0.0	0.0%
Talent Strategy Manager	1.0	1.0	1.0	1.0	0.0	0.0%
Training Technician	1.0	1.0	1.0	1.0	0.0	0.0%
Total Authorized FTEs	**23.0**	**21.0**	**21.0**	**19.0**	**(2.0)**	**(9.5%)**

Objectives and Performance Measures

The work performed by the Human Resources Department supports the "Best in Class" Neighbor Services. The following tables provide an overview of objectives and measures for the Department of Financial Services.

Goal: "Best in Class" Neighbor Services

Objective: Attract, hire and onboard high-quality talent that reflects the community we serve and meets its evolving needs.

The average time to fill a position is a critical measure of how efficiently an organization can recruit and hire new talent. The longer a position goes unfilled, the more expensive it is for an organization to complete the work of that role. Currently, the average time to fill for municipal organizations nationwide is approximately 119 days. At the City of Gainesville, the Human Resources Department established a goal for FY 2025 of an average time to fill a position of 90 days. During FY 2025, the Human Resources Department processed over 8,000 employment applications for over 400 new hires. The Department expects to meet the goal in FY 2025 and has an improved goal of 70 days for FY 2026.

Performance Measure	FY24 Actual	FY25 Goal	FY25 Q3	FY25 On or Off Target?	FY26 Goal
Average Time to Fill a Position (# of days)	77	90	58	On Target	70

Objective: Maintain a fair, transparent, and competitive classification and compensation system that attracts and retains top talent.

In order for the City to ensure it offers a classification and compensation system that successfully attracts and retains talent, it is imperative that a competitive pay plan is established and allows for adjustments as the work needs of the organization changes. One way to measure this effectiveness is by completing job audit requests in an expeditious manner. A job audit is a process that compares an existing job description to the current duties that are being performed. If the duties have changed significantly, then a recommendation may be made to adjust the job title, job classification and compensation for that position. By completing these requests efficiently, it allows the Human Resources Department to help the organization respond to changing work needs and ensure competitive compensation to retain employees. This is a new performance measure developed during FY 2025 and the department is on target to meet the goal.

Performance Measure	FY24 Actual	FY25 Goal	FY25 Q3	FY25 On or Off Target?	FY26 Goal
Average Job Audit Completion Time (# of days)	N/A	90	70	On Target	80

Objective: Provide learning and development opportunities that foster employee growth, strengthen organizational capacity, and enhance service to the community.

One way to help foster growth and strengthen organizational capacity is to invest in learning and development for employees. The City of Gainesville prides itself on providing a variety of learning opportunities. These range from online, autonomous learning modules, to in-person classes, customized learning solutions to address specific department needs, as well as a robust leadership development cohort to prepare the City's up and coming leaders of tomorrow.

During FY 2025, City of Gainesville employees completed over 4,000 training courses and is on target to reach the FY 2025 Goal. In addition, the most recent class of Emerging Leaders graduates was honored in June of 2025. The Emerging Leaders Development Program is an intensive 18-month leadership program designed to provide participating employees with the tools necessary to be future leaders in the City organization.

Performance Measure	FY24 Actual	FY25 Goal	FY25 Q3	FY25 On or Off Target?	FY26 Goal
Number of Training Courses Completed	5,128	5,000	4,072	On Target	5,500

FY 2026 Initiatives

The Human Resources Department will continue to support the City's Strategic Plan and move forward priorities as approved by the City Commission, specifically:

Organizational Stability: The Human Resources Department will strengthen organizational stability by identifying gaps revealed through the organizational health survey and, in collaboration with employees, developing systems and supports that improve the everyday experience of our community builders, ensuring they feel valued in their roles serving the community.

Emerging Leaders Development Program: The 18-month Emerging Leaders Development Program will concluded in June 2025, equipping a cohort of community builders with the skills, knowledge, and capabilities to navigate the complex challenges of public service and drive positive change in their roles and departments. A new program cycle will launch in January 2026.

Policy Review and Centralization: The Human Resources Department will continue the comprehensive review and update of all policies and procedures. In addition, the Human Resources Department will utilize the newly implemented PowerDMS, a system that will centralize and streamline the review, communication and acknowledgement of City policies, procedures, and guidelines.

Maintain Positive Working Relationships with the City's Collective Bargaining Units: The City of Gainesville is a complex municipal organization that offers a variety of services to the community. Here at the City, there are five labor unions with a total of seven labor agreements. It is imperative to have positive working relationships with the unions, as they work with the City to ensure that there are terms and conditions of employment in place that help support City operations and employees. During FY 2025, the Human Resources Department successfully completed negotiations for successor agreements for the

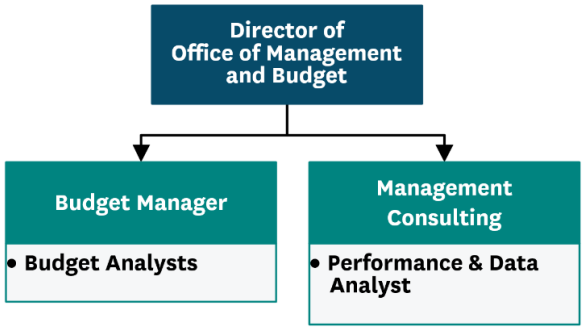
Amalgamated Transit Union (ATU), Communication Workers of America (CWA), and the Police Benevolent Association (PBA). During FY 2026, the Human Resources Department will be negotiating a successor agreement for the International Associations of Firefighters District Chief (IAFF-DC) contract and wage reopeners for the Amalgamated Transit Union (ATU), Fraternal Order of Police (FOP), International Association of Firefighters (IAFF), and the Police Benevolent Association (PBA).

Workday Stabilization: The Human Resources Department will continue to co-chair the Workday Steering Committee to oversee and actively participate in the ongoing project to maximize the capabilities of the Workday system.

Transition of HR Services to Gainesville Regional Utilities (GRU): As a shared services provider, the Human Resources Department has historically delivered HR support for both the City and GRU. During FY 2025, HR led the transition process as GRU prepares to provide its own HR services beginning in FY 2026. The City will continue working with GRU throughout FY 2026 to provide assistance and ensure a smooth, collaborative handoff.

Office of Management & Budget

The Office of Management & Budget plans, develops and monitors the Financial and Operating Plan for General Government, provides internal consulting services for departments and projects, and monitors the City's Strategic Plan.



Core Services

Plans, Develops and Monitors the City'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

Budget Trends and Appropriations

The FY 2026 Adopted Budget for All Funds for the Office of Management & Budget is $1.0 million, $134,734 or 14.8% higher than the FY 2025 Adopted Budget. The FY 2026 Adopted Budget for the Office of Management and Budget is funded by the General Fund.

Expenditures by Fund	FY24 Actual	FY25 Adopted	FY25 Amended	FY26 Adopted	$ Change vs. FY25 Adopted	% Change vs. FY25 Adopted
Employee Health and Accident Benefits (EHAB)	25,724	0	0	0	0	N/A
General Fund	781,177	910,072	973,909	1,044,806	134,734	14.8%
General Insurance Fund	25,101	0	0	0	0	N/A
Total Expenditures by Fund	**832,002**	**910,072**	**973,909**	**1,044,806**	**134,734**	**14.8%**

The FY 2026 Adopted Budget for the Office of Management & Budget is comprised primarily of personnel expenditures (74.2% of the total budget). In FY 2026, personnel expenditures are budgeted at $774,761, 19.8% higher than the FY 2025 Adopted Budget primarily due to position reclassifications that occurred during FY 2025. The FY 2026 Adopted Budget funds 6.0 FTEs, the same level as the FY 2025 Adopted Budget; position changes are further described in the Position Levels section of this overview. The remainder of the FY 2026 Adopted Budget is comprised of operating expenditures which are budgeted at $270,045, $6,750 or 2.6% higher than the FY 2025 Adopted Budget primarily due to increased funding for staff training.

Expenditures by Category - General Fund	FY24 Actual	FY25 Adopted	FY25 Amended	FY26 Adopted	$ Change vs. FY25 Adopted	% Change vs. FY25 Adopted
Salaries & Wages	465,223	512,946	512,946	627,819	114,873	22.4%
Fringe Benefits	115,381	133,831	133,831	146,942	13,111	9.8%
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**	**1,044,806**	**134,734**	**14.8%**
General Fund FTE	**6.6**	**6.0**	**6.0**	**6.0**	**0.0**	**0.0%**

Expenditures by Category - Other Funds	FY24 Actual	FY25 Adopted	FY25 Amended	FY26 Adopted	$ Change vs. FY25 Adopted	% Change vs. FY25 Adopted
Salaries & Wages	44,457	0	0	0	0	N/A
Fringe Benefits	6,368	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**	**1,044,806**	**134,734**	**14.8%**
Total FTE	**7.0**	**6.0**	**6.0**	**6.0**	**0.0**	**0.0%**

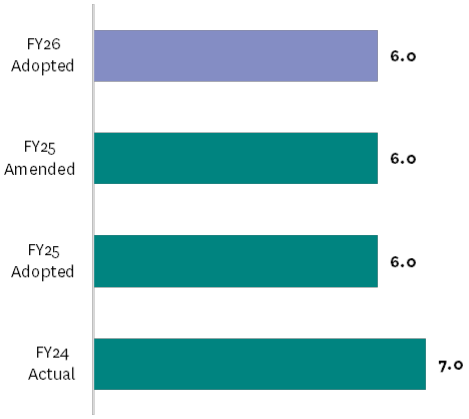
The following table illustrates the FY 2026 Adopted Budget by cost center for the Office of Management & Budget. The FY 2026 Adopted Budget for cost centers is $1.0 million, $134,734 or 14.8% higher than the FY 2025 Adopted Budget primarily due to increased personnel expenditures and increases in operating expenditures for training.

Expenditures by Cost Center	FY24 Actual	FY25 Adopted	FY25 Amended	FY26 Adopted	$ Change vs. FY25 Adopted	% Change vs. FY25 Adopted
Administration	238,017	178,583	178,583	207,561	28,978	16.2%
Budget	335,850	411,309	453,841	549,045	137,736	33.5%
Management Consulting	258,135	320,180	341,485	288,200	(31,980)	(10.0%)
Total Expenditures by Cost Center	**832,002**	**910,072**	**973,909**	**1,044,806**	**134,734**	**14.8%**

Position Levels

The FY 2026 Adopted Budget authorized position level is 6.0 FTEs, the same level as the FY 2025 Adopted Budget.

The following table provides an overview of the authorized positions and titles for the Office of Management & Budget. During FY 2025, Lead Analyst positions were reclassified to Budget Analyst Senior positions (3.0 FTEs) to better reflect the duties of analysts in the Office of Management & Budget. The FY 2025 Adopted Budget transferred the Director of Citizen Centered Gainesville position (1.0 FTE) to the Risk Management Department to reinstate the director position for that department.



Title	FY24 Actual	FY25 Adopted	FY25 Amended	FY26 Adopted	# Change vs. FY25 Adopted	% Change vs. FY25 Adopted
Budget Analyst Senior	0.0	0.0	3.0	3.0	3.0	N/A
Budget Manager	1.0	1.0	1.0	1.0	0.0	0.0%
Director of Citizen Centered Gainesville	1.0	0.0	0.0	0.0	0.0	N/A
Director of Office of Management & Budget	1.0	1.0	1.0	1.0	0.0	0.0%
Lead Analyst	3.0	3.0	0.0	0.0	(3.0)	(100.0%)

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Title (continued)	FY24 Actual	FY25 Adopted	FY25 Amended	FY26 Adopted	# Change vs. FY25 Adopted	% Change vs. FY25 Adopted
Performance & Data Analyst	1.0	1.0	1.0	1.0	0.0	0.0%
Total Authorized FTEs	**7.0**	**6.0**	**6.0**	**6.0**	**0.0**	**0.0%**

Objectives and Performance

The work performed by the Office of Management & Budget supports the goal "Best in Class" Neighbor Services. As a recently established new unit, the Office of Management & Budget continues to staff up and work to develop department specific objectives and performance measures over the next fiscal year.

FY 2026 Initiatives

The Office of Management & Budget will continue to support the City's Strategic Plan and move forward priorities as approved by the City Commission, specifically:

Implementation of the Financial and Operating Plan: Fully implement the City's budget approved by the City Commission.

Budget Development Process Improvements: Revise and streamline the budget development process, including interfacing with the City's Enterprise Response Planning system (Workday) to promote streamlined and efficient business processes and procedures to increase transparency in reporting and budget monitoring for departments.

Non-Departmental

Non-Departmental contains expenses that are not assigned to a single department or charter due to its multi-disciplinary function. Expenses include aid to outside organizations, debt service payments, fund transfers, insurance expenses, and programs.

Budget Trends and Appropriations

The FY 2026 Adopted Budget for All Funds for Non-Departmental is $151.8 million, $3.6 million or 2.4% higher than the FY 2025 Adopted Budget for All Funds. The FY 2025 Non-Departmental Budget is comprised of the General Pension Fund (36.5% of the total budget), the General Fund (19.8% of the total budget), the Multiple Funds for Transfers representing Debt Service Funds (17.5% of the total budget), the Police Officers' Retirement Fund (11.3% of the total budget), the Firefighters' Retirement Fund (8.7% of the total budget), the Retiree Health Insurance Fund (5.2% of the total budget), the Additional 5 Cents Local Option Gas Tax Fund (0.7% of the total budget), the Miscellaneous Special Revenue Fund (0.2% of the total budget), and the Evergreen Cemetery Fund (0.1%).

Expenditures by Fund	FY24 Actual	FY25 Adopted	FY25 Amended	FY26 Adopted	$ Change vs. FY25 Adopted	% Change vs. FY25 Adopted
1/2 Cent Infrastructure Surtax – 2023 to 2032	697	0	0	0	0	N/A
Additional 5 Cents Local Option Gas Tax	1,564,133	1,050,018	1,050,018	1,052,936	2,918	0.3%
American Rescue Plan	0	1,186,237	1,186,237	0	(1,186,237)	(100.0%)
Bond Funded Capital Projects - FY2015	40,000	0	0	0	0	N/A
Contingency Reserve for Declared Emergencies	0	0	0	0	0	N/A
Capital Improvement Revenue Note 2019	80,975	0	0	0	0	N/A
Eastside Tax Increment	0	0	59,823	0	0	N/A
Employee Health and Accident Benefits	1,509	0	0	0	0	N/A
Equipment Replacement Program	629,465	0	0	0	0	N/A
Evergreen Cemetery	160,000	160,000	166,566	185,069	25,069	15.7%
Facilities Maintenance Recurring Fund	75,766	0	0	0	0	N/A
Federal Law Enforcement Contraband Forfeiture - Department of Justice	603,684	0	0	0	0	N/A
Firefighters Retirement	10,468,117	13,199,860	13,290,811	13,185,853	(14,007)	(0.1%)
Fleet Management - Services	3,073,804	0	132,388	0	0	N/A
Florida Building Code Enforcement	(91,285)	0	0	0	0	N/A
Gainesville Community Reinvestment Area	72,477	0	108,852	0	0	N/A
General Capital Projects	844,901	0	0	0	0	N/A
General Fund	38,873,299	29,309,964	34,615,235	30,013,481	703,517	2.4%
General Insurance	0	0	0	0	0	N/A
General Pension	47,840,080	49,259,786	49,549,136	55,411,922	6,152,136	12.5%
Miscellaneous Special Revenue	0	0	10,065	260,000	260,000	N/A
Multiple Funds for Transfers	26,922,636	27,047,875	27,047,875	26,560,193	(487,682)	(1.8%)

Expenditures by Fund (continued)	FY24 Actual	FY25 Adopted	FY25 Amended	FY26 Adopted	$ Change vs. FY25 Adopted	% Change vs. FY25 Adopted
Police Officer Retirement	14,713,184	18,132,526	18,240,943	17,220,925	(911,601)	(5.0%)
Regional Transit System	(632,832)	0	0	0	0	N/A
Retiree Health Insurance	6,365,720	8,844,424	9,079,811	7,877,586	(966,838)	(10.9%)
Roadway Resurfacing Program	36,210	0	0	0	0	N/A
Small Business Loan	250,000	0	26,351	0	0	N/A
Solid Waste Enterprise	548,914	0	0	0	0	N/A
Stormwater Management Utility Surcharge	204,774	0	0	0	0	N/A
Transportation Mobility Program Area	467,735	0	0	0	0	N/A
Wild Spaces Public Places Joint Projects With County - 2017 to 2025	102,944	0	2,745,031	0	0	N/A
Total Expenditures by Fund	**153,216,905**	**148,190,690**	**157,309,142**	**151,767,965**	**3,577,275**	**2.4%**

The following table provides a breakdown of the FY 2025 Adopted Budget for the General Fund and Other Funds.

Expenditures by Category - General Fund	FY24 Actual	FY25 Adopted	FY25 Amended	FY26 Adopted	$ Change vs. FY25 Adopted	% Change vs. FY25 Adopted
Salaries & Wages	12,098	160,000	0	30,000	(130,000)	(81.3%)
Fringe Benefits	2,217,371	25,000	1,497,502	1,476,024	1,451,024	5,804.1%
Operating	7,667,738	8,608,641	7,419,061	7,831,598	(777,043)	(9.0%)
Bad Debt Expense	0	35,000	35,000	0	(35,000)	(100.0%)
Aid to Private Organizations	162,958	1,794,044	1,794,044	2,044,044	250,000	13.9%
Debt Service	15,893	14,106,691	14,106,691	12,788,386	(1,318,305)	(9.3%)
Other Financing Uses (Transfers)	28,797,240	4,580,588	9,752,936	5,843,429	1,262,841	27.6%
Total General Fund	**38,873,299**	**29,309,964**	**34,615,235**	**30,013,481**	**703,517**	**2.4%**

Expenditures by Category - Other Funds	FY24 Actual	FY25 Adopted	FY25 Amended	FY26 Adopted	$ Change vs. FY25 Adopted	% Change vs. FY25 Adopted
Salaries & Wages	66,915,037	75,510,000	75,510,000	80,000,000	4,490,000	5.9%
Fringe Benefits	5,221	0	0	0	0	N/A
Operating	11,051,244	14,046,906	14,771,011	13,814,120	(232,786)	(1.7%)
Capital Outlay	28,730	0	0	0	0	N/A
Aid to Private Organizations	250,000	0	0	260,000	260,000	N/A
Debt Service	27,086,874	27,977,583	27,977,583	27,495,295	(482,288)	(1.7%)
Other Financing Uses (Transfers)	9,006,500	1,346,237	4,435,312	185,069	(1,161,168)	(86.3%)
Total Other Funds	**114,343,607**	**118,880,726**	**122,693,907**	**121,754,484**	**2,873,758**	**2.4%**
Total All Funds	**153,216,905**	**148,190,690**	**157,309,142**	**151,767,965**	**3,577,275**	**2.4%**

Funding in Non-Departmental is split into two categories: Grant Aid and Operational expenses. The FY 2026 Adopted Budget for Aid to Private Organizations is $2.3million, $510,000 or 28.4% higher than the FY 2025 Adopted Budget due to the consolidation of grant aid budgets from other departments into Non-Departmental, specifically: Family Reunifications Program, Hippodrome Rental Account, and Wilhelmina Johnson Center. The One Stop Homeless Center Operations, also known as Alachua County Coalition for the Homeless and Hungry / GRACE Marketplace, was funded by the American Rescue Plan act in FY 2025 and is back to being funded in the General Fund in FY 2026.

Grant Aid Expenditures	FY24 Actual	FY25 Adopted	FY25 Amended	FY26 Adopted	$ Change vs. FY25 Adopted	% Change vs. FY25 Adopted
At Risk Youth Seed Grant	0	0	0	0	0	N/A

Expenditures by Fund (continued)	FY24 Actual	FY25 Adopted	FY25 Amended	FY26 Adopted	$ Change vs. FY25 Adopted	% Change vs. FY25 Adopted
Early Learning Coalition	65,000	65,000	65,000	65,000	0	(100.0%)
Family Unification Program	0	0	0	10,000	10,000	N/A
Freedom in Motion Program	36,200	36,200	36,200	36,200	0	0.0%
General Fund Affordable Housing Set-Aside FY25	0	1,400,000	1,400,000	0	(1,400,000)	(100.0%)
Hippodrome Rental Account	0	0	0	250,000	250,000	N/A
One Stop Homeless Center Operations	1,050,000	100,000	100,000	1,700,000	1,600,000	1,600.0%
Outside Agency & Grants	0	56,979	56,979	56,979	0	0.0%
Professional Arts Producing Institutions (PAPI) Grants	0	85,521	85,521	85,521	0	0.0%
Special Events Grants in Aid	0	50,344	50,344	50,344	0	0.0%
Wilhelmina Johnson Center	0	0	0	50,000	50,000	N/A
Total Grant Aid	**1,151,200**	**1,794,044**	**1,794,044**	**2,304,044**	**510,000**	**28.4%**

Grant Aid represents funding for external organizations or pilot programs. The FY 2026 Adopted Budget includes:

- $1.7 million for the Alachua County Coalition for the Homeless and Hungry/GRACE Marketplace One Stop Homeless Center Operations FY 2025 contract which totals $2,050,000. The remaining funding is budgeted for in the Gainesville Community Reinvestment Area Fund ($350,000).
- $250,000 for the Hippodrome Theater where the City provides the Hippodrome Theater a grant and throughout the fiscal year, the grant is repaid by the theater.
- $85,521 for Professional Arts Producing Institutions (PAPI) grants that provide annual support to a core group of cultural organizations in the City of Gainesville.
- $65,000 for the Early Learning Coalition of Alachua County that assists “working poor” families within the incorporated city limits of Gainesville, who are at or below 150% of the current federal poverty guidelines and not to exceed 200% of the federal poverty level, by subsidizing their childcare needs. Childcare is provided at licensed centers and family childcare homes that will receive assessments by the Early Learning Coalition of Alachua County once per year.
- $56,979 for Outside Agency Grants that provide general support to cultural non-profit organizations in the City of Gainesville.
- $50,000 for the Wilhelmina Johnson Center for programming.
- $50,344 for Special Events Additional Support (SEAS) that provides aid to non-profit agencies for outdoor community events through in-kind services from the City of Gainesville.
- $36,200 for the Freedom in Motion program that provides on demand transportation services for seniors.
- $10,000 for the Family Unification Program for bus passes to reconnect families.

Funding for the PAPI, Outside Agency and SEAS grants is distributed through an annual competitive application process administered by the Department of Parks, Recreation and Cultural Affairs in partnership with the Gainesville Cultural Affairs Board. Funding recommendations are then presented to the City Manager for review and the City Commission for approval. The FY 2026 award recommendations will be presented to the City Commission during the first quarter of FY 2026. Additional outside agency funding is provided by the Department of Housing & Community Development under the Community Development Block Grant (CDBG) and HOME Investment Partnerships Program (HOME) federal block grant programs. Additional information on these programs can be found in the Department of Housing & Community Development overview.

Operational Expenditures	FY24 Actual	FY25 Adopted	FY25 Amended	FY26 Adopted	$ Change vs. FY25 Adopted	% Change vs. FY25 Adopted
2023 Holiday Parade	46,980	0	14	0	0	N/A
2024 Holiday Parade	0	0	61,839	0	0	N/A
2025 Holiday Parade	0	0	2,751	35,000	35,000	N/A
Bicycle Pedestrian Master Plan	40,000	0	0	0	0	N/A

Operational Expenditures (continued)	FY24 Actual	FY25 Adopted	FY25 Amended	FY26 Adopted	$ Change vs. FY25 Adopted	% Change vs. FY25 Adopted
Capital Project Surcharge (PRCA-Golf Course)	28,669	0	0	0	0	N/A
Casualty Insurance Premium	0	803,976	803,976	803,976	0	0.0%
City Management of GTEC	85,042	162,341	162,341	162,341	0	0.0%
CiviGators Intern Program	0	0	0	35,000	35,000	N/A
Combined Communications Center	5,129,679	6,171,315	6,171,315	6,553,537	382,222	6.2%
Duval Community Signs	5,700	0	0	0	0	N/A
Fire Assessment	0	0	0	233,800	233,800	N/A
Fuel Hedging	3,045,074	0	0	0	0	N/A
GRU Litigation	442,059	0	17,379	0	0	N/A
Gun Violence Programming	0	0	0	0	0	N/A
Hurricane Idalia	0	0	0	0	0	N/A
Infrastructure Administration	697	0	0	0	0	N/A
Lobbyist Contract	129,201	165,748	192,748	192,000	26,252	15.8%
Meridian Match	250,000	0	26,351	0	0	N/A
Motor Pool	35,984	6,266	6,266	32,739	26,473	422.5%
NCF Regional Planning Council Membership	43,583	0	0	0	0	N/A
Non-Departmental: Culture and Recreation	0	0	0	0	0	N/A
Non-Departmental: Debt Service	31,535,709	27,047,875	27,047,875	26,560,193	(487,682)	(1.8%)
Non-Departmental: General Government	91,115,391	91,642,738	92,412,278	63,434,508	(28,208,230)	(30.8%)
Non-Departmental: Interfund Transfers	14,530,322	18,847,279	27,034,352	19,724,820	877,541	4.7%
Non-Departmental: P-Card	(10,117)	0	0	0	0	N/A
Non-Departmental: Public Safety	0	0	0	30,406,778	30,406,778	N/A
Non-Departmental: Public Safety - Fire	1,482,518	0	0	0	0	N/A
Non-Departmental: Public Safety - Police	2,117,829	0	0	0	0	N/A
Non-Departmental: Transportation	0	0	0	0	0	N/A
Operational Contingency	0	0	0	0	0	N/A
Pension Boards and Committees	7,439	30,113	30,113	0	(30,113)	(100.0%)
Personal Services Contingency	0	185,000	158,000	85,000	(100,000)	(54.1%)
Property Insurance Premium	0	617,048	617,048	617,048	0	0.0%
Roof/HVAC/Electrical/Plumbing/Finishes	3,500	0	0	0	0	N/A
Roofing Repair of City Facilities (Materials, Waterproofing, Services & Products) (inactive)	138,222	0	0	0	0	N/A
Technology Consulting Services	48,755	0	88,505	0	0	N/A
Trunked Radio System (RTS) Access Expense	0	631,947	631,947	537,181	(94,766)	(15.0%)
Uncollectible Receivables	473,960	35,000	0	0	(35,000)	(100.0%)
Unemployment Compensation	0	50,000	50,000	50,000	0	0.0%
Weatherproofing	1,279,465	0	0	0	0	N/A
WSPP Operating Set Aside	60,045	0	0	0	0	N/A
Total Operational	**152,065,705**	**146,396,646**	**155,515,098**	**149,463,921**	**3,067,275**	**2.1%**
Total Expenditures	**153,216,905**	**148,190,690**	**157,309,142**	**151,767,965**	**3,577,275**	**2.4%**

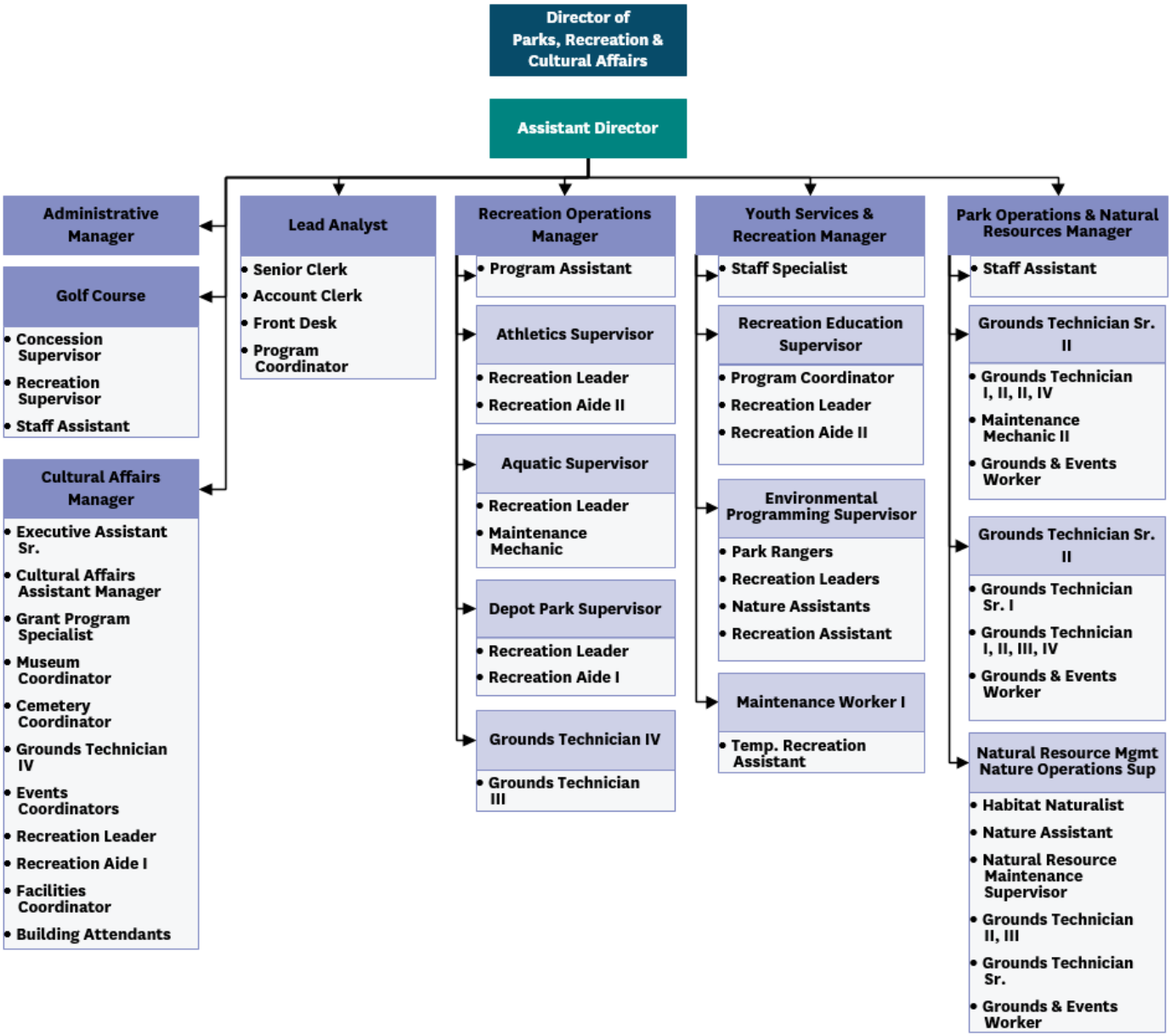
These allocations include those resources that the City has committed to citywide appropriations which are not necessarily attributable to an individual department. The FY 2026 Adopted Budget includes:

- $93.8 million for retiree payments including pension and employer's contribution towards health insurance.
- $19.7 million in Transfer to Other Funds, $877,541 or 4.7% higher than the FY 2025 Adopted Budget. Additional information on the transfers is provided below:
    - $12.8 million to the Debt Service Funds for the General Fund's portion of debt service managed by the Department of Financial Services. The total debt service payment in FY 2026 is $26.6 million across all funds.
    - $3.3 million to the Gainesville Community Reinvestment Area from the General Fund for the City's required contribution included in an Interlocal agreement with Alachua County in 2019 that requires a City and County Contribution redevelopment purposes for 10 years.
    - $1.4 million to the Regional Transit System Operating Fund from the General Fund for the Transit portion of the Local Option Gas Tax subsidy ($690,000), funding to restore service to routes 5, 8, 15 and 43 ($522,841), funding for the Fare Free program for neighbors ages 18 and under and 65 and over ($190,000), and employee bus passes programs for the City ($9,930).
    - $907,936 to from the Local Option Gas Tax Fund to the General Fund for Pension Obligation Bond payments.
    - $225,000 to the General Capital Projects Fund from the General Fund for sidewalks, ADA curb ramp retrofit, boardwalk replacements, and median projects managed by the Public Works Department.
    - $200,000 to the Miscellaneous Special Revenue Fund from the General Fund for the One-Stop Homeless Shelter for facility maintenance.
    - $190,000 to the Information Technology Fund from the General Fund for the PC Replacement Plan.
    - $185,069 from the Evergreen Cemetery Fund to the General Fund for personnel and operating expenditures for the Evergreen Cemetery day-to-day operations.
    - $130,000 to the Cultural Affairs Fund from the General Fund for the Hoggetowne Medieval Faire.
    - $60,000 to the Facilities Maintenance Recurring Fund from the General Fund for rental property maintenance and repairs.
    - $50,000 to the Miscellaneous Special Revenue Fund from the General Fund for the Employee Appreciation program ($40,000) managed by the Department of Human Resources and the Family Reunification program ($10,000) managed by the Department of Housing & Community Development.
- $6.6 million for the Combined Communications Center, $382,222 or 6.2% higher than the FY 2025 Adopted Budget is due to an increase in the Alachua County Sheriff' Office budget driven by a 4% increase in base rate of pay, increase to the state mandated Florida Retirement System employer contribution rates, County mandated increase to health insurance rates and increased operating costs. This budgeted amount reflects the City's portion of expenses related to the consolidated 9-1-1 communications center that provides public safety communications services for the Alachua County Sheriff's Office, Alachua County Fire Rescue, Gainesville Police Department, Gainesville Fire Rescue, and the High Springs Police Department. The Combined Communications Center is staffed 24 hours a day, 365 days a year with professional 9-1-1 telecommunicators. They are the "first of the first responders" to field hundreds of incoming calls each day, prioritize situations, determine the best course of action, and quickly forward that information to the appropriate public safety first responders. They monitor multiple radio frequencies, dispatch calls to police, fire, and medical units, access a variety of local, state, and federal databases, and track activities in the field.
- $1.4 million for casualty and property insurance premiums that the General Fund is responsible for paying its portion; this is paid to the General Insurance Fund.
- $537,181 for the Trunked Radio System Access for the General Fund portion of this expense. The total cost in FY 2026 is $796,859 and represents the City's portion of this service based on prorated usage mainly driven by Police and Fire radios.
- $233,800 for the Fire Assessment Program managed by the Gainesville Fire Rescue Department.
- $192,000 for the Federal and State lobbyist contracts.
- $162,341 for the City management of the Gainesville Technology Entrepreneurship Center (GTEC), specifically utility costs.
- $85,000 for contingency for personnel related expenditures.
- $50,000 for State Unemployment Compensation.

- $35,000 for the CiviGators Intern Program with the University of Florida.
- $35,000 for the 2025 Holiday Parade.
- $32,739 for Fleet Fuel and Variable cost for the Motor Pool vehicles.

Department of Parks, Recreation and Cultural Affairs

The nationally accredited Department of Parks, Recreation and Cultural Affairs aims to create meaningful experiences and a feeling of connection and belonging for all through exceptional programs and services with well-maintained parks, public places, natural resources, and historic sites.



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Golf Course Operations

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Budget Trends and Appropriations

The FY 2026 Adopted Budget for All Funds for the Department of Parks, Recreation and Cultural Affairs (PRCA) is $12.9 million, $394,262 or 3.2% more than the FY 2025 Adopted Budget. In FY 2026, PRCA is funded by the General Fund (96.2% of the total budget), the Cultural Affairs Fund (1.6% of the total budget), the Fleet Management - Replacements Fund (1.5%) of the total budget), the General Capital Projects Fund (0.5% of the total budget), the Miscellaneous Special Revenue Fund (0.1% of the total budget), the Wild Spaces Public Places ½ Cent Sales Tax Fund 2019-2010 (0.03% of the total budget) and the Wild Space Public Places Capital Projects – Land Acquisition Fund 2009-2010 (0.03% of the total budget).

Expenditures by Fund	FY24 Actual	FY25 Adopted	FY25 Amended	FY26 Adopted	$ Change vs. FY25 Adopted	% Change vs. FY25 Adopted
Arts in Public Places Trust	5,000	0	47,422	0	0	N/A
Contingency Reserves for Declared Emergencies	45,753	0	0	0	0	N/A
Cultural Affairs Fund	203,562	210,000	210,000	210,000	0	0.0%
Equipment Replacement Program	0	0	42,174	0	0	N/A
Evergreen Cemetery	50,450	0	97,510	0	0	N/A
Fleet Management - Replacements	0	276,500	388,844	190,000	(86,500)	(31.3%)
Fleet Management - Services	304,190	0	0	0	0	N/A
General Capital Projects	106,517	65,000	865,135	65,000	0	0.0%
General Fund	11,538,636	11,825,090	11,835,155	12,366,846	541,756	4.6%
Miscellaneous Grants Fund	429,653	0	0	0	0	N/A
Miscellaneous Special Revenue	77,996	85,000	180,176	16,456	(68,544)	(80.6%)
Wild Spaces Public Places 1/2 Cent Sales Tax 2019-2010	0	0	0	3,269	3,269	N/A
Wild Spaces Public Places Capital Projects - Land Acquisition 2009-2010	0	0	206,000	4,282	4,282	N/A
Total Expenditures by Fund	**12,761,757**	**12,461,590**	**13,872,415**	**12,855,852**	**394,262**	**3.2%**

The FY 2026 Adopted Budget for PRCA is comprised primarily of personnel expenses (60.6% of the total budget). Personnel expenses are budgeted at $7.8 million, $161,522 or 2.1% higher than the FY 2025 Adopted Budget. The FY 2026 Adopted Budget authorized position level is 114.50 FTEs, the same level as the FY 2025 Adopted Budget; position levels are further described in the Position Levels section of this overview. The FY 2026 Adopted Budget sets operating expenditures at $4.9 million, $309,965 or 6.8% higher than the FY 2025 Adopted Budget due to increases in operating expenditures due to contractual obligations, additional funding for trail maintenance and special events. The FY 2026 Adopted Budget sets Capital Outlay expenditures at $190,000, $86,500 or 31.3% lower than the FY 2025 Adopted Budget due to decreased expense for vehicle replacements scheduled in FY 2026. The FY 2026 Adopted Budget also includes $9,275 for Debt Service.

Expenditures by Category - General Fund	FY24 Actual	FY25 Adopted	FY25 Amended	FY26 Adopted	$ Change vs. FY25 Adopted	% Change vs. FY25 Adopted
Salaries & Wages	5,506,146	6,046,795	6,046,795	6,175,790	128,995	2.1%
Fringe Benefits	1,323,716	1,498,211	1,498,211	1,530,065	31,854	2.1%
Operating	4,704,966	4,280,084	4,282,149	4,660,990	380,906	8.9%
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	**11,535,821**	**11,825,090**	**11,835,155**	**12,366,846**	**541,756**	**4.6%**
General Fund FTE	**109.25**	**109.25**	**109.25**	**109.25**	**0.00**	**0.0%**

Expenditures by Category - Other Funds	FY24 Actual	FY25 Adopted	FY25 Amended	FY26 Adopted	$ Change vs. FY25 Adopted	% Change vs. FY25 Adopted
Salaries & Wages	164,622	66,093	11,093	66,554	461	0.7%
Fringe Benefits	46,085	13,040	3,690	13,252	212	1.6%
Operating	463,340	280,867	1,163,491	209,926	(70,941)	(25.3%)
Capital Outlay	314,390	276,500	858,386	190,000	(86,500)	(31.3%)
Debt Service	12,669	0	0	9,275	9,275	N/A
Other Financing Uses (Transfers)	22,016	0	0	0	0	N/A
Total Other Funds	**1,023,121**	**636,500**	**2,037,260**	**489,007**	**(147,493)**	**(23.2%)**
Total All Funds	**12,558,942**	**12,461,590**	**13,872,415**	**12,855,852**	**394,262**	**3.2%**
Total FTE	**114.50**	**114.50**	**114.50**	**114.50**	**0.00**	**0.0%**

The following table shows the FY 2026 Adopted Budget by cost center in PRCA. The FY 2026 Adopted Budget for cost centers is $12.5 million, $462,807 or 3.8% higher than the FY 2025 Adopted Budget primarily due to increases in personnel expenses.

Expenditures by Cost Center	FY24 Actual	FY25 Adopted	FY25 Amended	FY26 Adopted	$ Change vs. FY25 Adopted	% Change vs. FY25 Adopted
A Quinn Jones Operations	29,017	80,932	80,932	23,307	23,307	(71.2%)
Aquatics	1,639,106	1,257,379	1,257,379	1,323,366	1,323,366	5.2%
Athletics	199,847	463,611	463,611	306,982	306,982	(33.8%)
Bo Diddley Plaza	210,656	242,179	242,178	248,852	248,852	2.8%
Boulware Springs	13,500	30,000	30,000	30,000	30,000	0.0%
Cemetery Operations	261,769	338,186	315,752	272,356	272,356	(19.5%)
Cultural Operations	657,286	705,627	705,627	694,275	694,275	(1.6%)
Depot Park Operations	668,812	738,482	738,482	774,371	774,371	4.9%
Education Programs	387,627	426,569	426,569	424,776	424,776	(0.4%)
Environmental Programming	350,661	362,132	362,132	397,432	397,432	9.7%
Forest Park Operations	24,252	23,594	23,594	13,688	13,688	(42.0%)
Golf Course Administration	202,378	347,864	381,141	442,503	442,503	27.2%
Golf Course Concessions	276,925	159,000	159,000	159,000	159,000	0.0%
Golf Course Maintenance	626,192	644,497	644,497	663,832	663,832	3.0%
Golf Course Operations	336,071	93,177	59,900	59,900	59,900	(35.7%)
Golf Course Pro Shop	68,515	25,362	25,362	25,362	25,362	0.0%
Natural Resource Management	689,688	721,513	716,263	799,529	799,529	10.8%
Nature Operations	5,929	0	0	0	0	N/A
Park Operations	2,570,543	2,974,311	2,999,561	3,132,939	3,132,939	5.3%
Parks, Recreation and Cultural Affairs Administration	1,351,028	840,029	954,806	924,013	924,013	10.0%
Plaza Events Program	52,693	67,935	67,934	67,934	67,934	(0.0%)
Recreation Operations	788,248	891,465	891,465	1,132,529	1,132,529	27.0%

Expenditures by Cost Center (continued)	FY24 Actual	FY25 Adopted	FY25 Amended	FY26 Adopted	$ Change vs. FY25 Adopted	% Change vs. FY25 Adopted
Special Events	25,545	25,613	25,613	45,613	45,613	78.1%
Summer Camp Program	202,194	199,052	209,117	196,552	196,552	(1.3%)
Sweetwater Wetland Park Operations	292,111	259,751	259,752	267,857	267,857	3.1%
Wilhelmina Johnson Center	50,000	50,000	50,000	0	0	(100.0%)
Youth Services	94,908	94,907	94,907	99,006	99,006	4.3%
Total Expenditures by Cost Center	**12,075,500**	**12,063,167**	**12,185,576**	**12,525,974**	**462,807**	**3.8%**

The following table shows the FY 2026 Adopted Budget by program for PRCA. The FY 2026 Adopted Budget for programs is $264,879, $68,544 or 20.6% lower than the FY 2025 Adopted Budget due to reduction in funding for the PRCA Master Plan. The FY 2026 Adopted Budget also includes funding from the Hoggetowne Medieval Faire ($130,000). The General Fund is subsidizing the cost of this event in FY 2026 while staff explores different location options for future events. The majority of funding for programs is from carryforward from prior year appropriations, as shown in the FY 2025 Amended Budget ($590,530).

Expenditures by Program	FY24 Actual	FY25 Adopted	FY25 Amended	FY26 Adopted	$ Change vs. FY25 Adopted	% Change vs. FY25 Adopted
Art In Public Places	5,000	0	38,842	0	0	N/A
Art In Public Places Administration	0	0	8,580	0	0	N/A
Capital Project Surcharge (Golf Course)	53,492	0	285,575	0	0	N/A
Cheerleading	188	0	0	0	0	N/A
Cultural Advisory Board	777	1,600	1,600	1,600	0	0.0%
Downtown Festival and Art Show	93,338	80,000	80,000	80,000	0	0.0%
Evergreen Cemetery Landscaping	0	0	15,774	0	0	N/A
Evergreen Cemetery Record System	3,200	0	26,350	0	0	N/A
Evergreen Cemetery Repairs & Improvements	40,000	0	55,385	0	0	N/A
Hoggetowne Medieval Faire	104,655	130,000	130,000	130,000	0	0.0%
Hurricane Idalia	523	0	0	0	0	N/A
Hurricane Debby	25,205	0	0	0	0	N/A
Hurricane Helene	19,813	0	0	0	0	N/A
Juried Exhibition	5	0	0	0	0	N/A
Michelle Parks Scholarship	0	0	17,994	0	0	N/A
Mobile Stage Rental	79	0	0	0	0	N/A
Nature Centers Commission	5,190	5,573	5,573	5,573	0	0.0%
NRPA/Walmart Foundation Grant	0	0	0	0	0	N/A
Parks Recreation and Cultural Affairs Master Plan	42,845	85,000	85,000	16,456	(68,544)	(80.6%)
Parks, Recreation and Cultural Affairs Repairs	34,553	0	64,847	0	0	N/A
Public Recreation and Parks Board	412	1,250	1,250	1,250	0	0.0%
Recreation Programs	296	0	15,585	0	0	N/A
Ring Park Improvement	0	0	13,395	0	0	N/A
Sponsorships (PRCA)	12,322	0	0	0	0	N/A
Summer Youth Program	0	15,000	15,000	15,000	0	0.0%
Teen Nights in Summer	0	15,000	15,000	15,000	0	0.0%
Youth Basketball	4,875	0	0	0	0	N/A

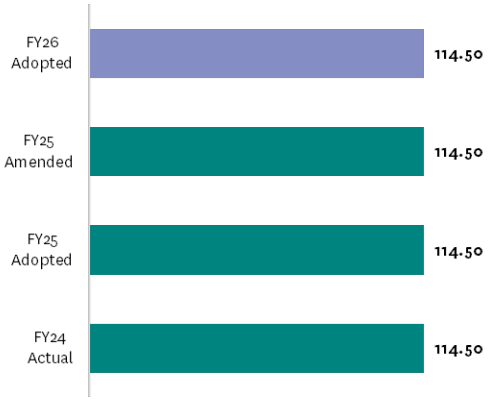
Expenditures by Program (continued)	FY24 Actual	FY25 Adopted	FY25 Amended	FY26 Adopted	$ Change vs. FY25 Adopted	% Change vs. FY25 Adopted
Youth Resilience and Well-Being Collaboration	22,287	0	37,473	0	0	N/A
Youth Steering Committee	0	0	10,728	0	0	N/A
WSPP Administration	221	0	0	0	0	N/A
WSPP Operating Set Aside	2,815	0	0	0	0	N/A
Total Expenditures by Program	**472,091**	**333,423**	**923,953**	**264,879**	**(68,544)**	**(20.6%)**

The following table shows the FY 2026 Adopted Budget by project for PRCA. The FY 2026 Adopted Budget for the projects is $65,000, the same level as the FY 2025 Adopted Budget. The majority of funding for programs is from carryforward from prior year appropriations, as shown in the FY 2025 Amended Budget ($697,887). The majority of the carryforward is for the Bivens Arm Marsh Restoration project ($528,052). The Boardwalk Replacement project has $177,661 carried forward and an additional $50,000 is budgeted in FY 2026. These funds are set-aside to proactively address boardwalk repairs. The Median Project has $15,000 carried forward in funding for small median landscaping projects. The Playground Equipment Replacements project has $42,174 carried forward.

Expenditures by Projects	FY24 Actual	FY25 Adopted	FY25 Amended	FY26 Adopted	$ Change vs. FY25 Adopted	% Change vs. FY25 Adopted
Boardwalk Replacement Project	7,075	50,000	177,661	50,000	0	0.0%
Bivens Arm Marsh Restoration	10,200	0	528,052	0	0	N/A
Median Project	0	15,000	15,000	15,000	0	0.0%
Playground Equipment Replacement	0	0	42,174	0	0	N/A
Rosa B Williams	390	0	0	0	0	N/A
WSPP Forest Park	200,000	0	0	0	0	N/A
Total Expenditures by Projects	**217,665**	**65,000**	**762,887**	**65,000**	**0**	**0.0%**

Position Levels

The FY 2026 Adopted Budget authorized position level is 114.50 FTEs, the same level as the FY 2025 Adopted Budget. During FY 2026, the following positions are frozen and unbudgeted: an Events Coordinator position (1.0 FTE), a Grounds and Events Worker position (1.0 FTE), a Museum Coordinator position (1.0 FTE), and a Recreation Assistant position (0.75 FTE).



The following table provides an overview of the authorized positions and titles for the Department of Parks, Recreation and Cultural Affairs. During FY 2025, a Grounds and Technician position was reclassified to a Park Operations Supervisor position (1.0 FTE), a Depot Park Manager position was reclassified to an Administrative Facilities Manager position (1.0 FTE), and a Staff Assistant position was reclassified to a Program Assistant position (1.0 FTE).

Title	FY24 Actual	FY25 Adopted	FY25 Amended	FY26 Adopted	# Change vs. FY25 Adopted	% Change vs. FY25 Adopted
Account Clerk	1.0	1.0	1.0	1.0	0.00	0.0%
Account Clerk Senior	1.0	1.0	1.0	1.0	0.00	0.0%
Analyst Lead	1.0	1.0	1.0	1.0	0.00	0.0%
Assistant Cultural Affairs Manager	1.0	1.0	1.0	1.0	0.00	0.0%

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Title (continued)	FY24 Actual	FY25 Adopted	FY25 Amended	FY26 Adopted	# Change vs. FY25 Adopted	% Change vs. FY25 Adopted
Assistant Director PRCA	1.0	1.0	1.0	1.0	0.00	0.0%
Building Attendant	3.5	3.5	3.5	3.5	0.00	0.0%
Cemetery Coordinator	1.0	1.0	1.0	1.0	0.00	0.0%
Cultural Affairs Manager	1.0	1.0	1.0	1.0	0.00	0.0%
Depot Park Manager	1.0	1.0	0.0	0.0	(1.00)	(100.0%)
Administrative Facilities Manager	0.0	0.0	1.0	1.0	1.00	N/A
Director of PRCA	1.0	1.0	1.0	1.0	0.00	0.0%
Equipment Maintenance Mechanic	1.0	1.0	1.0	1.0	0.00	0.0%
Events Coordinator	2.0	2.0	2.0	2.0	0.00	0.0%
Executive Assistant, Sr.	1.0	1.0	1.0	1.0	0.00	0.0%
Facilities Coordinator	1.0	1.0	1.0	1.0	0.00	0.0%
Golf Course Concessions Supervisor	1.0	1.0	1.0	1.0	0.00	0.0%
Grants Program Coordinator	1.0	1.0	1.0	1.0	0.00	0.0%
Grounds and Events Worker	14.5	14.5	14.5	14.5	0.00	0.0%
Grounds Technician I	2.5	2.5	2.5	2.5	0.00	0.0%
Grounds Technician II	11.0	11.0	11.0	11.0	0.00	0.0%
Grounds Technician III	10.0	10.0	10.0	10.0	0.00	0.0%
Grounds Technician IV	3.0	3.0	3.0	3.0	0.00	0.0%
Grounds Technician Senior I	4.0	4.0	4.0	4.0	0.00	0.0%
Grounds Technician Senior II	2.0	2.0	1.0	1.0	(1.00)	(50.0%)
Habitat Naturalist	1.0	1.0	1.0	1.0	0.00	0.0%
Maintenance Mechanic II	2.0	2.0	2.0	2.0	0.00	0.0%
Museum Coordinator	1.0	1.0	1.0	1.0	0.00	0.0%
Natural Resource Maintenance Supervisor	1.0	1.0	1.0	1.0	0.00	0.0%
Nature Assistant	2.8	2.8	2.8	2.8	0.00	0.0%
Nature Operations Education Supervisor	1.0	1.0	1.0	1.0	0.00	0.0%
Nature Ops Supervisor	1.0	1.0	1.0	1.0	0.00	0.0%
Park Assistant	1.0	1.0	1.0	1.0	0.00	0.0%
Park Operations Manager	1.0	1.0	1.0	1.0	0.00	0.0%
Park Operations Supervisor	0.0	0.0	1.0	1.0	1.00	N/A
Park Ranger	2.5	2.5	2.5	2.5	0.00	0.0%
Program Assistant	1.0	1.0	2.0	2.0	1.00	100.0%
Program Coordinator	2.0	2.0	2.0	2.0	0.00	0.0%
Program Coordinator - PRCA	1.0	1.0	1.0	1.0	0.00	0.0%
Recreation Aide I	2.5	2.5	2.5	2.5	0.00	0.0%
Recreation Aide I (aka Park Ambassador - Depot Park)	3.0	3.0	3.0	3.0	0.00	0.0%
Recreation Aide II	5.0	5.0	5.0	5.0	0.00	0.0%
Recreation Assistant	0.8	0.8	0.8	0.8	0.00	0.0%
Recreation Leader	8.5	8.5	8.5	8.5	0.00	0.0%
Recreation Manager	1.0	1.0	1.0	1.0	0.00	0.0%
Recreation Supervisor	5.0	5.0	5.0	5.0	0.00	0.0%
Staff Assistant	1.0	1.0	0.0	0.0	(1.00)	(100.0%)

Title (continued)	FY24 Actual	FY25 Adopted	FY25 Amended	FY26 Adopted	# Change vs. FY25 Adopted	% Change vs. FY25 Adopted
Staff Specialist	2.0	2.0	2.0	2.0	0.00	0.0%
Youth Service Manager	1.0	1.0	1.0	1.0	0.00	0.0%
Total Authorized FTEs	**114.50**	**114.50**	**114.50**	**114.50**	**0.00**	**0.0%**

Objectives and Performance Measures

PRCA is accredited by the National Recreation and Parks Association. NRPA's Commission for Accreditation of Park and Recreation Agencies (CAPRA) Standards for national accreditation provide an authoritative assessment tool for park and recreation organizations. Through a process of peer verification of compliance with these national standards, CAPRA accreditation assures policymakers, department staff, and the general public that an accredited park and recreation organization has been independently evaluated against established benchmarks as delivering a high level of quality.

PRCA met all of the 154 CAPRA standards during a reaccreditation in 2023. PRCA will submit annual reports to CAPRA for continued compliance with the national accreditation program.

The work performed by PRCA supports three goals of the City's Strategic Plan: Equitable Community, A Great Place to Live & Experience, and "Best in Class" Neighbor Services. The following tables provide an overview of objectives and key performance indicators for PRCA.

Goal: A Great Place to Live and Experience

Educational Programming: PRCA provides a variety of programming to serve children and youth of all ages and encompass a broad range of focus areas including academic support, mentoring, youth development, arts, and sports and recreation. High quality after-school programs generate positive outcomes for youth including improved academic performance, classroom behavior, health and nutrition. Communities and businesses also benefit when youth have safe and productive ways to spend their time while their parents are at work. Many programs require registration fees that vary for Gainesville neighbors and non-residents. Scholarships are also available to assist neighbors with these fees. All performance measures are on target to meet the FY 2024 Goal.

Performance Measure	FY24 Actual	FY25 Goal	FY25 Q3	FY25 On or Off Target?	FY26 Goal
After-School Attendance	12,396	6,648	12,069	On Target	6,781
After-School Revenue Generated	$34,055	$13,063	$16,653	On Target	$13,324
Out of School Days Attendance	454	226	464	On Target	231
Out of School Days Revenue Generated	$4,318	$2,687	$2,514	On Target	$2,741
Winter Break Camp Attendance	191	56	157	On Target	57
Winter Break Camp Revenue Generated	$3,780	$1,330	$2,772	On Target	$1,357
Spring Break Camp Attendance	330	189	348	On Target	193
Spring Break Camp Revenue Generated	$4,860	$2,783	$5,121	On Target	$2,839
Preschool Program Attendance	491	534	412	On Target	545
Preschool Program Revenue	$5,788	$5,980	$3,391	Not On Target	$6,100
Summer Camp Program Attendance	4,470	2,145	1,816	On Target	2,188
Summer Camp Program Revenue	$55,464	$25,073	$51,967	On Target	$25,574

Ironwood Golf Course: As part of PRCA, the Ironwood Golf Course operates an 18-hole golf course, driving range, concession, pro shop, and rental facility. Golf services include standard golf and range play, lessons, youth programs, Special Olympics, and high school team practice and tournaments. Prices are kept at reasonable rates to ensure equitable access to the golf course, and Special Olympics players are provided free practice play. All performance measures are on target to meet the FY 2025 Goal.

Performance Measure	FY24 Actual	FY25 Goal	FY25 Q3	FY25 On or Off Target?	FY26 Goal
Revenue Generated	$1,565,308	$1,372,094	$788,471	On Target	$800,000
Number of Golf Course Rounds Played	40,422	41,298	27,366	On Target	34,298
Number of Golf Tournaments	21	20	17	On Target	21
Number of Players in Tournaments	1,625	1,269	1,144	On Target	1,332
Number of Banquet Room Rentals	38	46	18	On Target	30
Rental Banquet Room Attendance	2,580	2,829	1,550	On Target	2,000
Number of Lessons/Programs	86	227	117	On Target	120
Number of Gator Junior Golf lessons	128	34	62	On Target	36

Festivals: PRCA produces two major festivals a year through the Cultural Affairs Division, Hoggetowne Medieval Faire and the Downtown Arts Festival. Both festivals are self-supporting through vendor fees and sponsorships. The festivals provide live entertainment, youth engagement activities, vendors, and food. The Downtown Festival and Art Show added a new emerging artist program to increase the inclusion of new artists by providing a stipend to pay for their booth supported by sponsorships. The Hoggetowne Medieval Faire has added Scout Days to increase youth engagement in addition to our School Day discounted entry day. Both give opportunities for artists to market their works to the public or showcase live performances. Both provide economic impact for the community. All performance measures are on target to meet the FY 2025 Goal.

Performance Measure	FY24 Actual	FY25 Goal	FY25 Q3	FY25 On or Off Target?	FY26 Goal
Number of Vendors/Artists Served	472	289	375	On Target	303
Attendance	70,072	34,733	84,058	On Target	36,470
Revenue Generated	$111,355	$8,104	$80,611	On Target	$8,509
In-kind Sponsors Secured	5	7	3	On Target	7
Value In-Kind	$6,000	$12,280	$3,380	On Target	$12,894
Cash Sponsors Secured	14	3	6	On Target	3
Cash Value	$46,000	$18,085	$29,000	On Target	$18,989

Park Operations: The Park Operations Division supports the foundation of PRCA through stewardship of all the parks within our City. This Division provides all maintenance for active and nature parks, playground inspections, conservation efforts and fire mitigation for 3,200 acres of land, some right-of-way work, and helps all the divisions across the department with their needs. They attend and assist with special events produced by the department and by the City at large. All performance measures are on target to meet the FY 2025 Goal.

Performance Measure	FY24 Actual	FY25 Goal	FY25 Q3	FY25 On or Off Target?	FY26 Goal
Number of Hours of Park Maintenance	45,853	52,729	30,510	On Target	53,784
Number of Tons of Trash Removed	104	119	82	On Target	121

Performance Measure (continued)	FY24 Actual	FY25 Goal	FY25 Q3	FY25 On or Off Target?	FY26 Goal
Number of Cubic Yards of Yard Debris Removed	2,702	1,500	1,480	On Target	1,530
Number of Playground Inspections	1,266	1,164	703	On Target	1,187
Number of Acres Treated for Invasive Exotics	34	25	20	On Target	25
Number of Acres Prescribed Burned	80	75	80	On Target	75
Number of Trail Users	630,120	475,000	401,748	On Target	475,000

Participatory Arts: PRCA, through the Cultural Affairs Team with collaboration from the Youth Services + Education Programs Team, support participatory arts programming in various locations throughout the city. GNVArts, as it is called, incorporates music, dance, and visual arts to provide opportunities for neighbors to engage directly with the arts, connect with other neighbors in the community, and create a sense of belonging. The main locations include: The Historic Thomas Center, Rosa B. Williams Center and Oakview Park Community Center. GNVArts has been in a pilot stage since FY2024. While the Cultural Affairs Team identifies what works best in these spaces, the participants, and number of programs, along with artists served, may fluctuate. All performance measures are on target to meet the FY 2025 Goal.

Performance Measure	FY24 Actual	FY25 Goal	FY25 Q3	FY25 On or Off Target?	FY26 Goal
Number of Participatory Arts Participants	4,972	3,500	3,787	On Target	3,500
Number of Participatory Events/Programs	283	325	333	On Target	325
Number of Artists Served in Participatory Programs	261	300	923	On Target	300

FY 2026 Initiatives

The Department of Parks, Recreation and Cultural Affairs will continue to support the City's Strategic Plan and move forward priorities as approved by the City Commission, specifically:

Results Based Accountability: In FY 2022, the Cultural Affairs Division of the Department of Parks, Recreation and Cultural Affairs began a process to ensure that programs and services were provided to all Gainesville residents in a fair and transparent manner. The Department Partnership Model is a process through which committed City departments partner with the Office of Equity & Inclusion to embed awareness, desire and transparency into policies, programs, and core functions of the department's work. This program provides training and support the Results Based Accountability (RBA) tool. The pilot is designed in five phases: Awareness, Desire, Knowledge, Ability and Reinforcement. PRCA has had 2 Cohorts complete the first four phases and Cohort 3 started their RBA training in August of 2025.

Prevention and Intervention Programs: Many PRCA programs are focused on prevention and intervention activities to provide a healthier community with a focus on safety, health and wellness, and community well-being. Prevention programs include water safety and swim lessons, out of school time programs (afterschool, out of school days, break camps and summer camps), and adult wellness facilities. In an effort to address critical issues within the community around youth gun violence, PRCA has created some positive programs to engage youth and their families. Key prevention teen athletic programs are: Midnight Basketball, Summer Hoops, open-gym, and pop-up basketball tournaments, which engage teens during evening hours and within their communities, while fostering connections, teaching life sessions, and providing access to resources and support.

PRCA's primary initiative is to improve mental health and well-being in the Youth Resilience and Well-being Program, which teaches resiliency skills within City of Gainesville programs and in their communities through outreach and partnerships. Preschool programs such as Grillers and Smart Start provide foundational social and movement skills while engaging participants with their parents/caregivers, and other children to help them get off to a healthy start.

Through Environmental Education, PRCA is partnering elementary schools, prioritizing Title 1 schools and community groups, to provide immersive nature experiences to foster well-being, teach safety and life skills. Lastly, a common thread through many of the youth programs includes opportunities for social and emotional learning, and relationship building with positive role models.

Department of Children and Families Licensure: In 2025, the Youth Services and Education Programs Team will begin the arduous process of obtaining Department of Children and Families (DCF) licensure for school-aged childcare facilities. Based on specific characteristics of the programming provided by PRCA for youth in our community, this is a requirement.

Program & Services Planning and Design: Develop & maintain diverse programming that is educational, engaging, affordable, and innovative for Gainesville neighbors and visitors.

Facility and Land Management: Maintain, conserve, and improve natural, historic, cultural, and recreational spaces.

PRCA Marketing and Engagement: Establish effective vehicles for communicating our programs, facilities, and initiatives, both internally and externally.

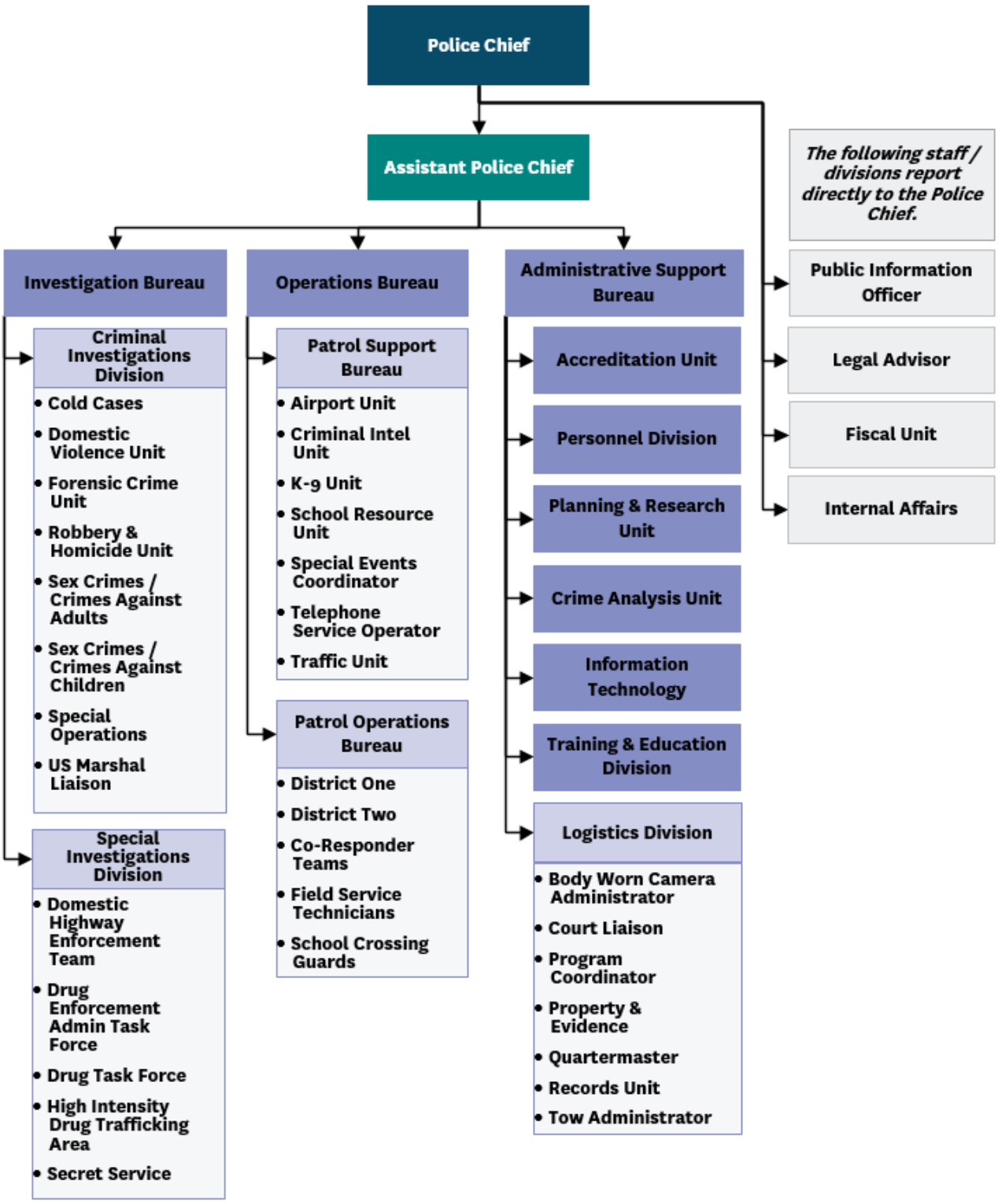
Partnerships & Sponsorships: Identify, activate, and cultivate mutually beneficial relationships with sponsors and partners for delivery of PRCA programs and services.

Leadership and Relationship Building: Establish relationships and develop well-informed leaders at all levels of PRCA department operations to establish Gainesville Parks, Recreation and Cultural Affairs as the gold standard.

Financial Stability: Exercise sound financial decision making to promote sustainable growth for parks and recreational programming.

Gainesville Police Department

The Gainesville Police Department is a full-service, community oriented policing law enforcement agency dedicated to partnering with neighbors for problem resolution.



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Budget Trends and Appropriations

The FY 2026 Adopted Budget for All Funds for the Gainesville Police Department is $49.4 million, $2.9 million or 6.1% higher than the FY 2025 Adopted Budget for All Funds. The Gainesville Police Department is funded by the General Fund (90.9% of the total budget), the Fleet Management - Replacements Fund (5.1% of the total budget), the GPD Billable Overtime Fund (2.2% of the total budget), General Capital Projects Fund (1.6% of the total budget), the Federal Law Enforcement Contraband Forfeiture - Department of Justice Fund (0.1% of the total budget), and the Miscellaneous Special Revenue Fund (0.1% of the total budget).

Expenditures by Fund	FY24 Actual	FY25 Adopted	FY25 Amended	FY26 Adopted	$ Change vs. FY25 Adopted	% Change vs. FY25 Adopted
1/2 Cent Infrastructure Surtax – 2023 to 2032	0	1,200,000	2,429,652	0	(1,200,000)	(100.0%)
American Rescue Plan	101,252	0	18,531	0	0	N/A
Contingency Reserve for Declared Emergencies	128,089	0	0	0	0	N/A
Equipment Replacement Program	14,594	0	12,908	0	0	N/A
Federal Law Enforcement Contraband Forfeiture - Department of Justice	80,409	49,500	326,101	49,500	0	0.0%
Federal Law Enforcement Contraband Forfeiture - U.S. Treasury	0	286,000	325,432	0	(286,000)	(100.0%)
Fleet Management - Replacements	0	1,448,000	3,032,736	2,539,000	1,091,000	75.3%
Fleet Management - Services	1,531,248	0	0	0	0	N/A
General Capital Projects	797,268	790,848	1,734,131	790,848	0	0.0%
General Fund	39,240,592	41,701,243	41,794,721	44,916,361	3,215,118	7.7%
GPD Billable Overtime	1,079,220	1,100,000	1,100,000	1,100,000	0	0.0%
HOME Fund	0	0	0	0	0	N/A
Law Enforcement Contraband Forfeiture	78,873	0	75,833	0	0	N/A
Miscellaneous Grants	941,769	0	0	0	0	N/A
Miscellaneous Special Revenue	237,917	0	235,232	33,200	33,200	N/A
Opioid Settlement	0	0	50,000	0	0	N/A
Total Expenditures by Fund	**44,231,232**	**46,575,591**	**51,135,276**	**49,428,909**	**2,853,318**	**6.1%**

The FY 2026 Adopted Budget for the Gainesville Police Department is comprised primarily of personnel expenses ($38.6 million or 78.2% of the total budget). The FY 2026 Adopted Budget authorized position level is 381.75 FTEs, the same level as the FY 2025 Adopted Budget; these position changes are further described in the Position Levels section of this overview. The

FY 2025 Adopted Budget for the General Fund totals $44.9 million, $3.2 million or 7.7% higher than the FY 2025 Adopted General Fund Budget. This increase is primarily driven by personnel expenditures driven by bargaining agreements. In FY 2026, Operating expenditures are budgeted at $8.3 million, $309,514 or 3.6% less than the FY 2025 Adopted Budget due to adjustments in various line items such as contractual obligations. In FY 2026, Capital Outlay expenditures are budgeted at $2.5 million, $109,000 or 4.1% less than the FY 2025 Adopted Budget primarily due to the removal of one-time appropriation for the GPD Property and Evidence Building.

Expenditures by Category - General Fund	FY24 Actual	FY25 Adopted	FY25 Amended	FY26 Adopted	$ Change vs. FY25 Adopted	% Change vs. FY25 Adopted
Salaries & Wages	25,045,674	27,144,306	26,345,248	28,669,655	1,525,349	5.6%
Fringe Benefits	6,257,985	7,118,707	7,917,765	8,865,190	1,746,483	24.5%
Operating	6,908,153	7,438,230	7,503,995	7,381,516	(56,714)	(0.8%)
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**	**44,916,361**	**3,215,118**	**7.7%**
General Fund FTE	**383.25**	**379.75**	**378.75**	**377.75**	**(2.00)**	**(0.5%)**

Expenditures by Category - Other Funds	FY24 Actual	FY25 Adopted	FY25 Amended	FY26 Adopted	$ Change vs. FY25 Adopted	% Change vs. FY25 Adopted
Salaries & Wages	1,382,971	913,000	958,492	913,000	0	0.0%
Fringe Benefits	274,679	187,000	187,000	187,000	0	0.0%
Operating	1,385,874	1,126,348	2,693,244	873,548	(252,800)	(22.4%)
Capital Outlay	2,022,335	2,648,000	5,501,820	2,539,000	(109,000)	(4.1%)
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	**5,185,988**	**4,874,348**	**9,340,556**	**4,512,548**	**(361,800)**	**(7.4%)**
Total All Funds	**44,426,580**	**46,575,591**	**51,135,276**	**49,428,909**	**2,853,318**	**6.1%**
Total FTE	**386.25**	**381.75**	**382.75**	**381.75**	**0.00**	**0.0%**

The following table shows the FY 2026 Adopted Budget by cost center for the Gainesville Police Department. The FY 2026 Adopted Budget for cost centers totals $47.4 million, $4.3 million or 10.0% higher than the FY 2025 Adopted Budget. These cost centers reflect the operational structure of the Gainesville Police Department.

Expenditures by Cost Center	FY24 Actual	FY25 Adopted	FY25 Amended	FY26 Adopted	$ Change vs. FY25 Adopted	% Change vs. FY25 Adopted
Airport Security	630,586	537,892	487,394	850,302	312,410	58.1%
BOLD Programming	198,364	0	0	0	0	N/A
Community Relations Unit	272,325	225,780	225,780	146,398	(79,382)	(35.2%)
Domestic Violence Unit	84,388	91,966	81,610	0	(91,966)	(100.0%)
Forensic Crime Lab	750,205	922,937	908,885	1,183,453	260,516	28.2%
Internal Affairs	489,301	557,427	538,376	646,206	88,779	15.9%
Investigations Bureau	3,287,772	3,256,382	3,024,350	4,126,336	869,954	26.7%
Mental Health Team/Co-Responder Program	171,423	310,780	310,780	220,780	(90,000)	(29.0%)
Office of the Chief of Police	2,849,588	640,822	1,061,552	873,518	232,696	36.3%
Police Administrative Services Bureau	55	715,129	26,845	684,493	(30,636)	(4.3%)
Police District 1	7,547,220	8,763,157	10,720,443	10,108,086	1,344,929	15.3%
Police District 2	8,547,634	9,108,968	9,827,258	8,996,976	(111,992)	(1.2%)
Police Fiscal Unit	1,292,189	1,293,399	1,293,399	1,819,855	526,456	40.7%
Police Legal Office	0	0	0	0	0	N/A

Expenditures by Cost Center (continued)	FY24 Actual	FY25 Adopted	FY25 Amended	FY26 Adopted	$ Change vs. FY25 Adopted	% Change vs. FY25 Adopted
Police Personnel Division	1,456,864	1,444,228	1,317,420	2,400,776	956,548	66.2%
Police Property Division	639,022	834,227	814,275	680,838	(153,389)	(18.4%)
Police Records	799,388	819,267	819,267	878,474	59,207	7.2%
Police Specialty Units	2,770,807	2,752,417	3,062,239	2,881,901	129,484	4.7%
Police Support Services	3,154,419	3,068,603	2,984,826	2,624,118	(444,485)	(14.5%)
Police Training Unit	1,720,007	2,262,004	2,057,775	2,492,631	230,627	10.2%
School Resource Officers	1,881,701	2,350,566	2,121,815	2,493,312	142,746	6.1%
Special Investigations	1,588,824	1,682,014	1,603,225	1,694,282	12,268	0.7%
Technology	1,497,160	1,481,278	1,509,944	1,622,625	141,347	9.5%
Total Expenditures by Cost Center	**41,629,245**	**43,119,243**	**44,797,456**	**47,425,361**	**4,306,118**	**10.0%**

The FY 2026 Adopted Budget for programs totals $2.0 million, $252,800 or 11.2% higher than the FY 2025 Adopted Budget. This allocation funds the following programs: the ASO DTF Cost Sharing at $27,700, Black on Black Violence Against Women at $30,000, Citywide Radio Replacement (Trunked Radio System & Portable) at $790,848, Police Beat Show-Justice at $49,500 and the Secret Service Reimbursement at $5,500. This also funds GPD Billable Overtime at $1,100,000, the same level as the FY 2025 Adopted Budget.

Expenditures by Program	FY24 Actual	FY25 Adopted	FY25 Amended	FY26 Adopted	$ Change vs. FY25 Adopted	% Change vs. FY25 Adopted
2023 Holiday Parade	8,747	0	0	0	0	N/A
A. Quinn Jones Center "Outpost" Program	2,706	0	892	0	0	N/A
ASO DTF Cost Sharing	9,857	0	37,074	27,700	27,700	N/A
Billable Overtime - City Events	60,546	0	0	0	0	N/A
Black on Black Violence Against Women	28,243	30,000	30,000	30,000	0	0.0%
Bulletproof Vests Replacement - Justice	0	0	20,000	0	0	N/A
Citywide Radio Replacement (Trunked Radio System & Portable)	789,935	790,848	1,581,696	790,848	0	0.0%
Crime Prevention Activities	3,179	0	52,947	0	0	N/A
DEA Overtime Reimbursement	66,551	0	0	0	0	N/A
DTF 149 Funds	0	0	54,268	0	0	N/A
DTF Recovered Costs & SSI Reimbursements	18,422	0	0	0	0	N/A
Equipment, Training & Special Programs	70,000	0	0	0	0	N/A
Federal Forfeiture Equipment and Supplies	0	0	136,639	0	0	N/A
Federal Forfeiture Equipment, Training and Special Programs - Justice	0	0	161,962	0	0	N/A
Gainesville Police Explorers	957	0	20,038	0	0	N/A
Gainesville Housing Authority Law Enforcement Services	91,717	0	0	0	0	N/A
GPD Asset Forfeiture Court Expenses	5,694	0	11,922	0	0	N/A
GPD - Billable Overtime	1,000,028	1,100,000	1,100,000	1,100,000	0	0.0%
GPD Body Worn Cameras	0	0	0	0	0	N/A

Expenditures by Program (continued)	FY24 Actual	FY25 Adopted	FY25 Amended	FY26 Adopted	$ Change vs. FY25 Adopted	% Change vs. FY25 Adopted
GPD Contribution To GACDTF 149	15,000	0	0	0	0	N/A
Taser Replacement	0	0	286,000	0	0	N/A
Hurricane Ian	12	0	0	0	0	N/A
Hurricane Idalia	181	0	0	0	0	N/A
Hurricane Debby	19,197	0	0	0	0	N/A
Hurricane Helene	108,709	0	0	0	0	N/A
ICAC Task Force Donations	427	0	7,761	0	0	N/A
Junior Academy (Donated)	1,068	0	1,320	0		
Law Enforcement Education	9,426	0	85,311	0	0	N/A
Law Enforcement Evidence Protection and Analysis (GPD)	0	0	50,000	0	0	N/A
Parking Lot Repaving and Security	7,333	0	152,435	0	0	N/A
Patrol Deployment	48,197	0	0	0	0	N/A
Pedestrian and Bicycle Safety High Visibility Enforcement	29,130	0	11,069	0	0	N/A
Police Beat Show - Justice	49,500	49,500	7,500	49,500	0	0.0%
Police Explorers	0	0	2,121	0	0	N/A
Public Safety Enhancements 1108	0	0	2,703	0	0	N/A
Public Safety Enhancements 1109	30,822	0	0	0	0	N/A
Secret Service Reimbursements	5,302	0	5,500	5,500	5,500	N/A
Stop the Violence Contribution	0	0	0	0	0	N/A
Summer Heatwave	0	0	6,140	0	0	N/A
Taser Replacement	0	286,000	0	0	(286,000)	(100.0%)
US Marshals Fugitive Task Force	5,255	0	12,000	0	0	N/A
Vehicle Video Cameras	14,594	0	12,908	0	0	N/A
Violence Intervention	101,252	0	18,531	0	0	N/A
Total Expenditures by Program	**2,601,987**	**2,256,348**	**3,868,736**	**2,003,548**	**(252,800)**	**(11.2%)**

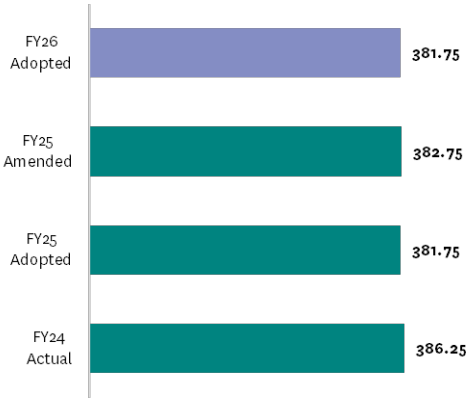
The FY 2026 Adopted Budget for projects does not include any new funding appropriations. Unspent funds for the two active projects are included in the carryforward budget.

Expenditures by Projects	FY24 Actual	FY25 Adopted	FY25 Amended	FY26 Adopted	$ Change vs. FY25 Adopted	% Change vs. FY25 Adopted
GPD Property and Evidence Building	195,348	1,200,000	2,429,652	0	(1,200,000)	(100.0%)
GPD Property & Evidence Roof	0	0	39,432	0	0	N/A
Total Expenditures by Projects	**195,348**	**1,200,000**	**2,469,084**	**0**	**(1,200,000)**	**(100.0%)**

Position Levels

The FY 2026 Adopted Budget authorized position level for GPD is 381.75 FTEs; the same level as the FY 2025 Adopted Budget. In the General Fund, 2.0 FTEs are eliminated: one Police Service Technician I position (1.0 FTE) and one Performance and Data Analyst position (1.0 FTE). In addition, the following 12 positions are frozen and unbudgeted: Police Officer (5.0 FTEs), Body Worn Camera Administrator (1.0 FTE), Police Property Specialist (1.0 FTE), Police Property/Evidence Specialist (1.0 FTE), Police Service Technician (2.0 FTEs), Staff Specialist (1.0 FTE) and a TelServe Operator (1.0 FTE).

The following table provides an overview of the authorized positions and titles for the Gainesville Police Department. During FY 2025, GPD reclassified the following positions: one Staff Specialist position to a Body Worn Camera Administrator position (1.0 FTE), three Police Corporal positions to three Police Officer positions (3.0 FTEs), a Police Lieutenant position to Police Officer position (1.0 FTE), a Police Lieutenant position to a Logistics Division Manager position (1.0 FTE), and a Performance and Data Analyst position to an ICAC Police Crime Analyst position (1.0 FTE). In addition, a Juvenile Delinquency Citation Program Coordinator, a grant funded position, was added.



Title	FY24 Actual	FY25 Adopted	FY25 Amended	FY26 Adopted	# Change vs. FY25 Adopted	% Change vs. FY25 Adopted
Account Clerk	1.0	1.0	1.0	1.0	0.0	0.0%
Account Clerk Senior	3.0	3.0	3.0	3.0	0.0	0.0%
Analyst Lead	1.0	1.0	1.0	1.0	0.0	0.0%
Assistant Police Chief	1.0	1.0	1.0	1.0	0.0	0.0%
B.O.L.D. Program Manager	1.0	0.0	0.0	0.0	0.0	N/A
B.O.L.D. Violence Interrupter	2.0	0.0	0.0	0.0	0.0	N/A
B.O.L.D. Staff Specialist	0.5	0.0	0.0	0.0	0.0	N/A
Body Worn Camera (BWC) Administrator	0.0	0.0	1.0	1.0	1.0	N/A
Business Systems Analyst II	3.0	3.0	3.0	3.0	0.0	0.0%
Business Systems Analyst Senior	1.0	1.0	1.0	1.0	0.0	0.0%
Computer Forensic Examiner	1.0	1.0	1.0	1.0	0.0	0.0%
Court Liaison Specialist	1.0	1.0	1.0	1.0	0.0	0.0%
Executive Assistant	1.0	1.0	1.0	1.0	0.0	0.0%
Forensic Crime Technician	5.0	5.0	5.0	5.0	0.0	0.0%
Forensic Imaging Lab Technician	1.0	1.0	1.0	1.0	0.0	0.0%
Grants Fiscal Coordinator	1.0	1.0	1.0	1.0	0.0	0.0%
ICAC Police Crime Analyst	0.0	0.0	1.0	1.0	1.0	N/A
IT Technical Manager	1.0	1.0	1.0	1.0	0.0	0.0%
Juvenile Delinquency Citation Program Coordinator	0.0	0.0	1.0	1.0	1.0	N/A
Latent Print Examiner	1.0	1.0	1.0	1.0	0.0	0.0%
Latent Print Examiner Senior	1.0	1.0	1.0	1.0	0.0	0.0%
Logistics Division Manager	0.0	0.0	1.0	1.0	1.0	N/A
Performance and Data Analyst	2.0	2.0	1.0	1.0	(1.0)	(50.0%)
Police Background Investigator	1.0	1.0	1.0	1.0	0.0	0.0%
Police Captain	4.0	3.0	3.0	3.0	0.0	0.0%
Police Chief	1.0	1.0	1.0	1.0	0.0	0.0%
Police Civilian Accreditation Program Manager	1.0	1.0	1.0	1.0	0.0	0.0%
Police Corporal	38.0	38.0	35.0	35.0	(3.0)	(7.9%)
Police Crime Analyst	2.0	2.0	2.0	2.0	0.0	0.0%

Title (continued)	FY24 Actual	FY25 Adopted	FY25 Amended	FY26 Adopted	# Change vs. FY25 Adopted	% Change vs. FY25 Adopted
Police Lieutenant	16.0	16.0	14.0	14.0	(2.0)	(12.5%)
Police Major	1.0	1.0	1.0	1.0	0.0	0.0%
Police Officer	182.0	182.0	186.0	186.0	4.0	2.2%
Police Officer Admin	1.0	1.0	1.0	1.0	0.0	0.0%
Police Personnel Clerk	1.0	1.0	1.0	1.0	0.0	0.0%
Police Planner Senior	1.0	1.0	1.0	1.0	0.0	0.0%
Police Property Specialist	2.0	2.0	2.0	2.0	0.0	0.0%
Police Property/Evidence Specialist	4.0	4.0	4.0	4.0	0.0	0.0%
Police Property/Evidence Supervisor	1.0	1.0	1.0	1.0	0.0	0.0%
Police Public Information Officer	1.0	1.0	1.0	1.0	0.0	0.0%
Police Records Shift Supervisor	1.0	1.0	1.0	1.0	0.0	0.0%
Police Records Supervisor	1.0	1.0	1.0	1.0	0.0	0.0%
Police Records Technician	11.0	11.0	11.0	11.0	0.0	0.0%
Police Sergeant	38.0	38.0	38.0	38.0	0.0	0.0%
Police Service Technician I	12.0	12.0	12.0	11.0	(1.0)	(8.3%)
Police Service Technician II	3.0	3.0	3.0	3.0	0.0	0.0%
Police Service Technician III	2.0	2.0	2.0	2.0	0.0	0.0%
Program Coordinator	5.0	5.0	5.0	5.0	0.0	0.0%
School Crossing Guard I	15.0	15.0	15.0	15.0	0.0	0.0%
Spec Events & Assignments Coordinator	1.0	1.0	1.0	1.0	0.0	0.0%
Staff Assistant	0.8	0.8	0.8	0.8	0.0	0.0%
Staff Specialist	8.0	8.0	7.0	7.0	(1.0)	(12.5%)
Tel Serve Operator	3.0	3.0	3.0	3.0	0.0	0.0%
Total Authorized FTEs	**386.25**	**381.75**	**382.75**	**381.75**	**0.0**	**0.0%**

Objectives and Performance Measures

The Gainesville Police Department is nationally accredited by the Commission on Accreditation for Law Enforcement Agencies, Inc. (CALEA®). The Commission on Accreditation for Law Enforcement Agencies, Inc. (CALEA®), was created in 1979 as a credentialing authority through the joint efforts of law enforcement's major executive associations: International Association of Chiefs of Police, National Organization of Black Law Enforcement Executives, National Sheriffs' Association, and the Police Executive Research Forum.

The CALEA Accreditation programs provide public safety agencies with an opportunity to voluntarily meet an established set of professional standards, which require:

- Comprehensive and uniform written directives that clearly define authority, performance, and responsibilities.
- Reports and analyses to make fact-based and informed management decisions.
- Preparedness to address natural or man-made critical incidents.
- Community relationship-building and maintenance.
- Independent review by subject matter experts.
- Continuous pursuit of excellence through annual reviews and other assessment measures.

The last accreditation award was received in November 2024. GPD has its standards reviewed yearly remotely for the first three years and the fourth year is an onsite visit from a CALEA assessor. GPD is currently undergoing its first remote review.

The work performed by the Gainesville Police Department supports the following goals: A Great Place to Live & Experience, "Best in Class" Neighbor Services and Equitable Community of the City's Strategic Plan.

The following tables provide an overview of objectives and key performance indicators for GPD.

Goal: A Great Place to Live and Experience

Objective: Provide around the clock, high-visibility police service involving traffic education and enforcement efforts in order to increase traffic and pedestrian safety while reducing the number of traffic crashes within our community.

The Gainesville Police Department has established a goal of increasing traffic safety in our community and is on target to meet the FY 2025 goal. Through a focused effort on the education and enforcement of traffic laws, the goal is to maintain the reduction in injuries and property damage which are caused by traffic accidents in FY 2026.

Performance Measure	FY24 Actual	FY25 Goal	FY25 Q3	FY25 On or Off Target?	FY26 Goal
Reduction of All Vehicle Crashes Year to Year	4,333	3,994	2,988	On Target	3,944

Goal: "Best in Class" Neighbor Services

Objective: Establish a Behavioral Threat Assessment Management Team with the ability to track individuals and maintain a case load.

In FY 2025, the Gainesville Police Department established a Behavioral Threat Assessment Management Team (BTAM). BTAM's main goal is to assess and address issues relating to potential acts of violence or disruption within the City of Gainesville. The goal for FY 2026 is to manage at least 10 cases.

Performance Measure	FY24 Actual	FY25 Goal	FY25 Q3	FY25 On or Off Target?	FY26 Goal
BTAM Case Management	1	10	9	On Target	10

Objective: Conduct outreach programs and strengthen/establish ties with members of diverse groups.

The Gainesville Police Athletic League (GPAL) is a granted funded program. The mission of GPAL is to promote positive interactions between the youth and the Gainesville Police Department utilizing educational and recreational activities directed through a variety of youth programming. The Gainesville Police Department is committing 500 hours to dedicated engagement with the youth in the Gainesville Community in FY 2026.

Performance Measure	FY24 Actual	FY25 Goal	FY25 Q3	FY25 On or Off Target?	FY26 Goal
Number of Hours of Community Engagement of Youth	377	377	410	On Target	500

Objective: Continue to follow up on felony cases to apprehend subjects who were not arrested at time of incident, recover stolen property, apprehend suspected criminals, and present prosecutable cases to the State Attorney.

The City has a Gun Violence Prevention Initiative underway to address concerns in this area and GPD is on target to meet the Goal set for FY 2025 with a goal to maintain this progress in FY 2026.

Performance Measure	FY24 Actual	FY25 Goal	FY25 Q3	FY25 On or Off Target?	FY26 Goal
NIBRS Total Part 1 Crimes	5,505	5,072	3,224	On Target	5,072
NIBRS Number of Property crimes	4,507	4,146	2,669	On Target	4,146
NIBRS Number of Violent Crimes	998	926	555	On Target	926
Shots Fired Calls	133	123	58	On Target	133

Objective: Continue to focus on the hiring of both sworn and civilian staff to improve the vacancy percentage.

The performance measures for vacancies are on target to be met for FY 2025. For FY 2026, the goal is to maintain vacancy rates at 10%.

Performance Measure	FY24 Actual	FY25 Goal	FY25 Q3	FY25 On or Off Target?	FY26 Goal
Percentage of Civilian Vacancies	13%	13%	11%	Not On Target	10%
Percentage of Sworn Vacancies	16%	11%	7%	Not On Target	10%

FY 2026 Initiatives

The Gainesville Police Department will continue to support the City's Strategic Plan and move forward priorities as approved by the City Commission, specifically:

Behavioral Threat Assessment Management Team (BTAM): In FY 2025, the Gainesville Police Department created the BTAM Team with the goal to assess and address issues relating to potential acts of violence or disruption within the City of Gainesville. The BTAM reviews incident reports to identify situations and persons of concern, gathers and assesses information regarding situations and persons of concern, and manages the situation or person to reduce or eliminate the risk of violence or disruption. The BTAM unit has successfully averted several high-risk threats from occurring since its establishment.

Gun Violence Prevention Initiative: There are two programs whose sole focus is on the reduction of gun violence within the City of Gainesville. The initiatives that will continue in FY 2026 under this program are:

1. Gun Violence Initiative Unit: the Gainesville Police Department established the Gun Violence Initiative Unit (GVI) in FY 2023. GVI is comprised of four investigators whose sole focus is eliminating gun violence through enforcement and prevention efforts. During FY 2025, the Gainesville Police Department and the Alachua County Sheriff's office on occasion combined their units to have a larger impact on gun violence, which knows no jurisdictional bounds. During FY 2025, GVI seized 14 guns and completed 56 arrests. During FY 2026, GVI will continue to its efforts to enforce and prevent violent crime.
2. BrassTRAX Acquisition Station: Funded by the American Rescue Plan Act, the BrassTRAX Acquisition was approved by the City Commission for purchase in January 2023 (Agenda #2023-02). The BrassTRAX Acquisition Station helps law enforcement agencies quickly find links between firearm-related incidents by using specialized 3D microscopy to capture the unique markings left

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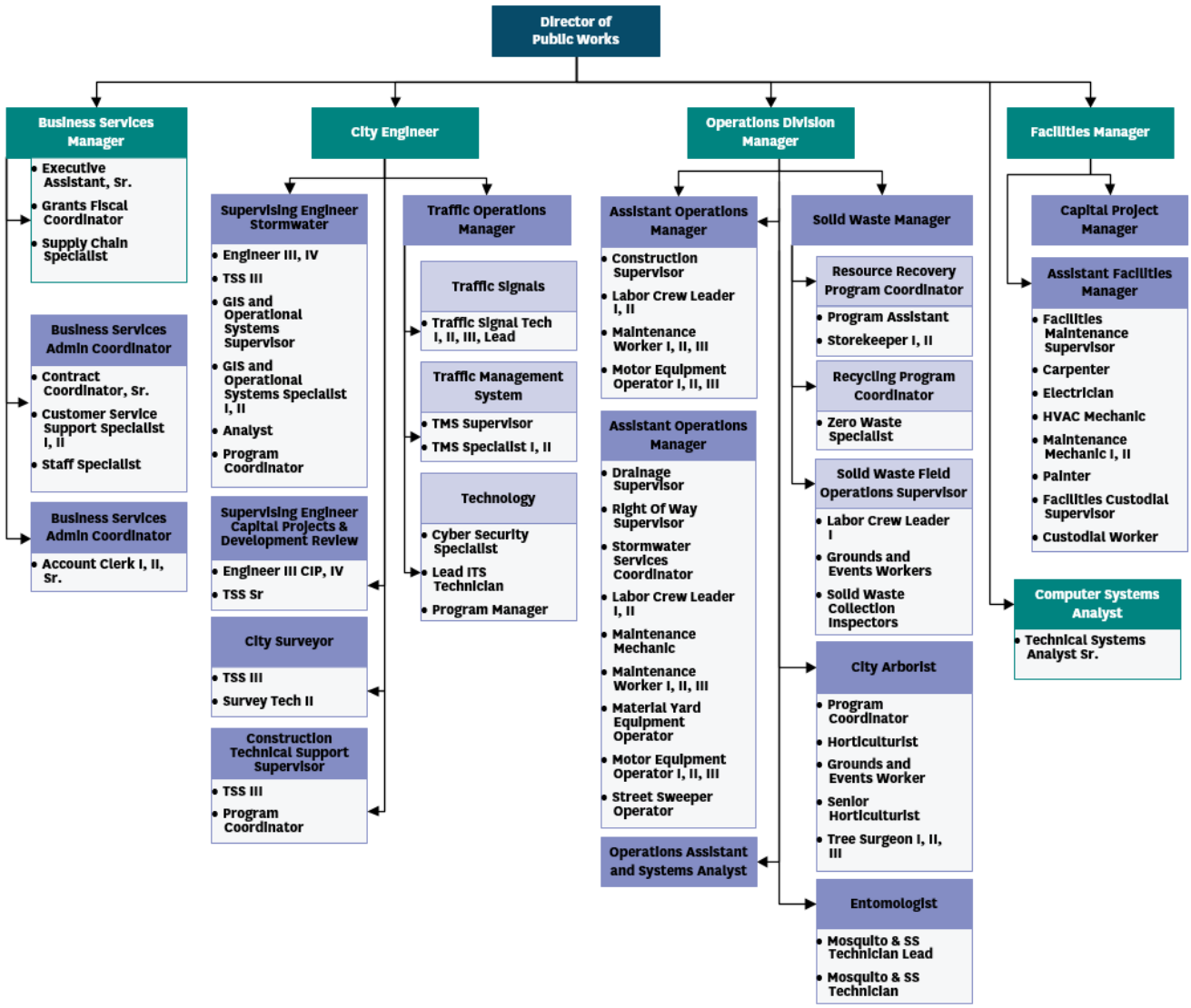
by firearms on fired bullets and cartridge cases. This machine assists in the identification of shell casings from firearms involved in criminal incidents. With this technology, the Gainesville Police Department can link shell casings to multiple scenes of violent crimes which assists in the criminal justice process. During FY 2025, GPD processed casings of 213 firearms in the BrassTrax system and will continue to use it in FY 2026.

Traffic Safety and Education: The Gainesville Police Department has established a goal of increasing traffic safety. Traffic and Pedestrian safety is a top priority; the Department responded to 4,333 crashes in 2024. Through a focused effort on the education and enforcement of traffic laws, the goal is to reduce injuries and property damage which are caused by traffic accidents. The Gainesville Police Department's Traffic Unit is comprised of five members whose sole focus is traffic and pedestrian safety. Along with the Traffic Unit's efforts, the entire agency will also be working towards a safer environment on City roadways.

Gainesville Police Athletic League: Gainesville Police Athletic League (GPAL) is a granted funded program. The mission of GPAL is to promote positive interactions between the youth and the Gainesville Police Department utilizing educational and recreational activities directed through a variety of youth programming. The Department is committing to 500 hours dedicated to engagement with the youth in the community. During FY 2025, the GPAL program participated in 41 events along with coordinating 40 days of summer camp for participants in the program. In FY 2026, GPD aims to double to events from 41 to 82 and continue the summer camp program.

Public Works Department

The Public Works Department manages the City's transportation, stormwater, solid waste and building facility systems to enhance the quality of life and to protect the public health, welfare and safety of the City's neighbors and community builders.



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

- More Sustainable Community
- A Great Place to Live & Experience
- "Best in Class" Neighbor Services

Budget Trends and Appropriations

The FY 2026 Adopted Budget for All Funds for the Public Works Department is $57.2 million, $4.1 million or 7.6% higher than the FY 2025 Adopted Budget for All Funds. In FY 2026, the Public Works Department is funded by the following funds: Solid Waste Enterprise Fund (28.3% of the total budget), General Fund (27.9% of the total budget), Stormwater Management Utility Surcharge Fund (21.5% of the total budget), Tree Mitigation Fund (11.1% of the total budget), Additional 5 Cents Local Option Gas Tax Fund (4.4%), Roadway Resurfacing Program Fund (3.5% of the total budget), Fleet Management – Replacements Fund (2.8% of the total budget), Miscellaneous Special Revenue Fund (0.3% of the total budget), and the Facilities Maintenance Recurring Fund (0.1% of the total budget).

Expenditures by Fund	FY24 Actual	FY25 Adopted	FY25 Amended	FY26 Adopted	$ Change vs. FY25 Adopted	% Change vs. FY25 Adopted
1/2 Cent Infrastructure Surtax – 2023 to 2032	89,511	4,925,000	7,999,856	0	(4,925,000)	(100.0%)
Additional 5 Cents Local Option Gas Tax	9,683	0	2,575,000	2,500,000	2,500,000	N/A
Capital Improvement Revenue Bond	16,191	0	0	0	0	N/A
Contingency Reserve for Declared Emergencies	395,308	0	0	0	0	N/A
Facilities Maintenance Recurring Fund	231,751	0	550,821	60,000	60,000	N/A
Fleet Management - Replacements	0	840,000	1,322,563	1,582,000	742,000	88.3%
Fleet Management - Services	393,356	0	0	0	0	N/A
Gainesville Community Reinvestment Area	113	0	0	0	0	N/A
General Capital Projects	794,310	0	4,629,662	0	0	N/A
General Fund	16,288,837	15,918,893	17,587,327	15,992,402	73,509	0.5%
Miscellaneous Grants	4,649,306	0	0	0	0	N/A
Miscellaneous Special Revenue	162,338	0	200,000	200,000	200,000	N/A
Roadway Resurfacing Program	1,418,938	2,000,000	5,799,802	2,000,000	0	0.0%
Solid Waste Enterprise	11,330,901	16,548,020	16,777,699	16,227,184	(320,836)	(1.9%)
Stormwater Management Utility Surcharge	9,835,867	11,425,216	13,096,341	12,313,336	888,120	7.8%
Street Sidewalk and Ditch Improvement	73,660	0	120,886	0	0	N/A
Transportation Mobility Program Area	11,269	36,782	36,782	0	(36,782)	(100.0%)
Tree Mitigation	1,735,004	1,480,824	9,364,032	6,364,990	4,884,166	329.8%
Urban Development Action	2,178	0	142,667	0	0	N/A
Total Expenditures by Fund	**47,438,522**	**53,174,735**	**80,203,437**	**57,239,911**	**4,065,176**	**7.6%**

The FY 2026 Adopted Budget for the Public Works Department is mostly comprised of operating expenses (51.3% of the total budget). Total operating expenditures are budgeted at $29.4 million, $206,838 or 0.7% higher than the FY 2025 Adopted Budget. In FY 2026, personnel expenses are the second largest expense category (26.6% of the total budget) and are budgeted at $15.2 million, $531,804 or 3.6% higher than the FY 2025 Adopted Budget. The FY 2026 Adopted Budget authorized position level is 211.5 FTEs, 3.0 FTEs more than the FY 2025 Adopted Budget; position level changes are further described in the Position Levels section of this overview. The FY 2025 Adopted Budget for the General Fund totals $16.0 million, $73,509 or 0.5% higher than the FY 2025 Adopted General Fund Budget and is driven by six FTEs that are frozen. The FY 2026 Adopted Budget Capital Outlay budget is $9.5 million, $3.7 million or 64.2% higher than the FY 2025 Adopted Budget primarily driven by an allocation of fund balance from the Tree Mitigation Fund for land acquisition ($4.0 million). The FY 2026 Adopted Budget for Debt Service is $845,277, $194,345 or 18.7% lower than the FY 2025 Adopted Budget due to the allocation of Pension Obligation Bond

payments to each respective department's budget. The FY 2026 Adopted Budget for Transfers Out is $2.3 million and represents a transfer from the Solid Waste Enterprise Fund to the Roadway Resurfacing Fund for personnel and operating expenses ($2.0 million) and a transfer to the General Fund for operating expenses related to damaged roadways ($300,000).

Expenditures by Category - General Fund	FY24 Actual	FY25 Adopted	FY25 Amended	FY26 Adopted	$ Change vs. FY25 Adopted	% Change vs. FY25 Adopted
Salaries & Wages	5,239,886	5,571,398	5,571,399	5,564,444	(6,954)	(0.1%)
Fringe Benefits	1,401,667	1,523,326	1,523,326	1,453,911	(69,415)	(4.6%)
Operating	9,305,706	8,824,169	10,469,232	8,974,046	149,877	1.7%
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**	**15,992,402**	**73,509**	**0.5%**
General Fund FTE	**103.70**	**97.95**	**97.95**	**97.95**	**0.0**	**0.0%**

Expenditures by Category - Other Funds	FY24 Actual	FY25 Adopted	FY25 Amended	FY26 Adopted	$ Change vs. FY25 Adopted	% Change vs. FY25 Adopted
Salaries & Wages	5,243,698	6,063,498	6,063,496	6,384,500	321,002	5.3%
Fringe Benefits	1,455,098	1,548,352	1,687,966	1,835,522	287,170	18.5%
Operating	17,546,476	20,360,249	28,528,712	20,417,210	56,961	0.3%
Capital Outlay	7,556,073	5,765,000	22,817,194	9,465,000	3,700,000	64.2%
Bad Debt Expense	0	479,121	479,121	0	(479,121)	(100.0%)
Debt Service	259,789	1,039,622	1,039,622	845,277	(194,345)	(18.7%)
Other Financing Uses (Transfers)	438,104	2,000,000	2,000,000	2,300,000	300,000	15.0%
Total Other Funds	**32,499,238**	**37,255,842**	**62,616,111**	**41,247,510**	**3,991,668**	**10.7%**
Total All Funds	**48,788,076**	**53,174,735**	**80,203,437**	**57,239,911**	**4,065,176**	**7.6%**
Total FTE	**210.5**	**208.5**	**208.5**	**211.5**	**3.0**	**1.4%**

The following table shows the FY 2026 Adopted Budget by cost center in the Public Works Department. The FY 2026 Adopted Budget for the cost centers is $44.7 million, $974,546 or 2.2% higher than the FY 2025 Adopted Budget. The 25 funded cost centers represent the operational structure of the Department.

Expenditures by Cost Center	FY24 Actual	FY25 Adopted	FY25 Amended	FY26 Adopted	$ Change vs. FY25 Adopted	% Change vs. FY25 Adopted
Engineering Services	569,389	576,986	584,720	1,038,527	461,541	80.0%
Facilities - Custodial	643,787	661,014	661,014	650,570	(10,444)	(1.6%)
Facilities - Mechanical	1,167,690	1,056,619	1,060,985	1,392,613	335,994	31.8%
Facilities - Structural	567,967	895,406	925,328	564,808	(330,598)	(36.9%)
Facilities Management Administration	919,015	922,607	922,608	990,328	67,721	7.3%
GIS Services	337,557	200,988	732,863	247,083	46,095	22.9%
Mosquito Control	498,441	576,018	576,018	538,351	(37,667)	(6.5%)
Public Works Administrative Services	6,524,691	4,600,984	5,368,729	4,671,126	70,142	1.5%
Public Works Permitting	393	315,549	315,549	247,547	(68,002)	(21.6%)
Public Works Support Services	591,350	346,032	346,032	364,261	18,229	5.3%
Public Works Technology	138	122,215	122,215	254,063	131,848	107.9%
Refuse Collection	10,639,476	15,229,387	15,292,863	15,044,310	(185,078)	(1.2%)
Right of Way Maintenance	1,271,490	1,181,080	1,201,080	1,207,006	25,926	2.2%
Road and Street Environmental Management	278,925	0	0	0	0	N/A
Road Maintenance and Construction	1,927,985	1,685,135	2,092,565	2,666,831	981,696	58.3%
Solid Waste Administrative Services	782,939	1,185,648	1,161,852	1,117,553	(68,095)	(5.7%)

Expenditures by Cost Center (continued)	FY24 Actual	FY25 Adopted	FY25 Amended	FY26 Adopted	$ Change vs. FY25 Adopted	% Change vs. FY25 Adopted
Stormwater Environmental Management	1,085,663	2,968,158	2,968,157	2,814,759	(153,399)	(5.2%)
Stormwater Management Administrative Services	2,293,734	1,509,555	1,317,905	1,397,177	(112,378)	(7.4%)
Stormwater Management Engineering Services	303,757	361,612	361,612	366,239	4,627	1.3%
Stormwater Management Support Services	222,979	479,656	472,643	495,990	16,334	3.4%
Street Special Projects	17,765	0	0	0	0	N/A
Street Sweeping	954,103	1,509,521	1,249,521	1,027,404	(482,117)	(31.9%)
Traffic Management System	565,569	815,613	815,613	0	(815,613)	(100.0%)
Traffic Signals	940,909	1,106,853	1,139,435	2,241,823	1,134,970	102.5%
Traffic Signs and Markings	474,996	474,745	498,096	639,957	165,212	34.8%
Traffic Technology	373,839	385,859	385,859	0	(385,859)	(100.0%)
Tree Crew	480,287	276,320	276,320	416,561	140,241	50.8%
Urban Forestry Program	187,541	495,824	495,824	0	(495,824)	(100.0%)
Vegetative Management	54,285	227,961	227,961	261,381	33,420	14.7%
Watercourse Maintenance	2,666,090	3,537,902	4,135,969	4,023,525	485,623	13.7%
Total Expenditures by Cost Center	**37,342,749**	**43,705,247**	**45,709,333**	**44,679,793**	**974,546**	**2.2%**

The following table shows the FY 2026 Adopted Budget by program in the Public Works Department. The FY 2026 Adopted Budget for programs is $5.6 million, $1.3 million or 29.5% higher than the FY 2025 Adopted Budget. The FY 2026 Adopted Budget includes funding for 13 programs.

Expenditures by Program	FY24 Actual	FY25 Adopted	FY25 Amended	FY26 Adopted	$ Change vs. FY25 Adopted	% Change vs. FY25 Adopted
City Hall Facilities Infrastructure Needs	217,327	0	366,169	0	0	N/A
Downtown Detail	0	234,446	234,446	234,446	0	0.0%
Facilities Maintenance	11,344	0	0	0	0	N/A
Hurricane Debby	100,808	0	0	0	0	N/A
Hurricane Helene	291,731	0	0	0	0	N/A
Hurricane Idalia	1,709	0	0	0	0	N/A
Infrastructure Administration	89,511	0	0	0	0	N/A
IQ Fiber 3rd Party Inspections - Refunds	0	500,000	0	0	(500,000)	(100.0%)
New Roadway Resurfacing Program	4,998	0	0	0	0	N/A
NPDES - Enhanced Mapping FY24	45,926	52,762	52,762	111,649	58,887	111.6%
NPDES - Good Housekeeping FY24	67,827	175,450	175,450	212,882	37,432	21.3%
NPDES - Illicit Discharge FY24	165,781	140,800	140,800	153,000	12,200	8.7%
NPDES - Public Outreach FY24	128,484	123,800	123,800	160,750	36,950	29.8%
NPDES - Stream Gages FY24	20,010	29,900	29,900	29,900	0	0.0%
One-Stop Homeless Assistance Center	162,338	0	200,000	200,000	200,000	N/A
Pavement Management Program (Outside Contractor)	516,216	1,200,000	4,947,583	1,200,000	0	0.0%
Public Works - Contingency/Special Projects	86,250	0	257,697	0	0	N/A
Rental Property Maintenance & Repair	32,636	0	87,364	60,000	60,000	N/A

Expenditures by Program (continued)	FY24 Actual	FY25 Adopted	FY25 Amended	FY26 Adopted	$ Change vs. FY25 Adopted	% Change vs. FY25 Adopted
Right of Way (ROW) Utility/ Obstruction Permitting	287,858	6,508	417,048	6,508	0	0.0%
Roadway Resurfacing Program (In-House)	281,229	800,000	852,219	800,000	0	0.0%
Roof/HVAC/Electrical/Plumbing/Finishes	122,777	0	463,458	0	0	N/A
Roofing Repair of City Facilities (Materials, Waterproofing, Services & Products)	(10,841)	0	0	0	0	N/A
Security Service for City Hall	41,543	0	0	0	0	N/A
Tree Mitigation	10,281	0	0	0	0	N/A
Trunked Radio System	22,934	30,822	30,822	25,994	(4,828)	(15.7%)
Urban Forestry Program	872,511	1,000,000	3,730,671	2,364,990	1,364,990	136.5%
Total Expenditures by Program	**3,571,188**	**4,294,488**	**12,110,190**	**5,560,118**	**1,265,630**	**29.5%**

The following table shows the FY 2026 Adopted Budget by project in the Public Works Department. The FY 2026 Adopted Budget for projects is $7.0 million, $1.8 million or 35.3% higher than the FY 2025 Adopted Budget. The FY 2026 Adopted Budget includes funding for four projects. The majority of projects are funded through carry forward funds as shown in the FY 2025 Amended Budget ($17.2 million).

Expenditures by Projects	FY24 Actual	FY25 Adopted	FY25 Amended	FY26 Adopted	$ Change vs. FY25 Adopted	% Change vs. FY25 Adopted
Bivens Arm Marsh Restoration	97,876	0	0	0	0	N/A
Brittany Estates Package Sewer Plant	0	0	313,000	0	0	N/A
Cedar Grove Stormwater Improvements	0	0	0	500,000	500,000	N/A
Central Building Control HVAC Building Automation Upgrades	0	0	450,000	0	0	N/A
City Hall Fire Alarm Upgrades and Improvements	0	0	300,000	0	0	N/A
City Hall Fire Suppression System	0	0	100,000	0	0	N/A
City Hall Freight Elevator Rehabilitation	0	0	150,000	0	0	N/A
City Hall Replacement of Chillers (x2)	0	0	750,000	0	0	N/A
College Park Stormwater Improvements	0	0	0	500,000	500,000	N/A
Depot Park Liner	2,178	0	103,919	0	0	N/A
Depot Park Pump Station	0	0	38,748	0	0	N/A
Drug Task Force Building Renovation	734,012	0	27,852	0	0	N/A
Eastside Recreation Center/Cone Park Fire Alarm Upgrades and Improvements	0	0	22,000	0	0	N/A
Fire Station 9 Addition of Driveway Bypass Lane	0		350,000	0	0	N/A
Florida Park Berm	854,904	0	95,096	0	0	N/A
Gainesville Police Department Drug Task Force Building Generator Replacement	0		50,000	0	0	N/A

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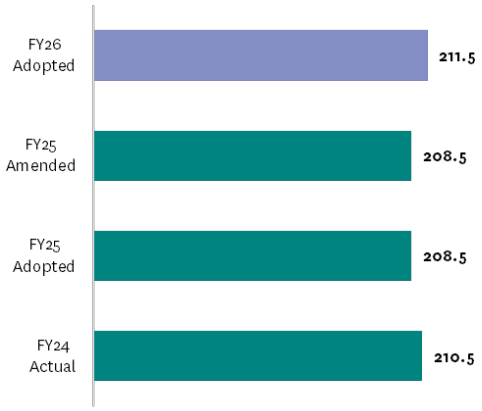
Expenditures by Projects (continued)	FY24 Actual	FY25 Adopted	FY25 Amended	FY26 Adopted	$ Change vs. FY25 Adopted	% Change vs. FY25 Adopted
Grace Marketplace Laundry Building Renovation	16,191	0	0	0	0	N/A
Kirkwood- Pavement Management	69,330	0	120,886	0	0	N/A
Lot 10 - Site Improvement Implementation	0	0	350,000	0	0	N/A
Lot 4 Dumpster Enclosure	0		250,000	0	0	N/A
Martin Luther King Multi-Purpose Facility Fire Alarm Upgrades and Improvements	0		54,000	0	0	N/A
Median Project	0	0	0	0	0	N/A
Minor Stormwater Projects	27,825	250,000	1,080,789	0	(250,000)	(100.0%)
Mosquito Control (ULV Sprayers)	0	0	0	0	0	N/A
NE 9th Street - University Ave to NE 23rd Avenue	0	3,900,000	5,199,134	0	(3,900,000)	(100.0%)
New Roadway Resurfacing Program	518,577	0	0	0	0	N/A
New Roadway Resurfacing Program Clearing Account	17,998	0	0	0	0	N/A
North Main Street - 39th Avenue to 53rd Avenue	0	0	191,628	0	0	N/A
NPDES-Enhanced Mapping FY18-22	2,192	0	0	0	0	N/A
NPDES-PP/Good Housekeeping FY18-22	30,927	0	0	0	0	N/A
NW 1st St/NW 1st Ave (Unit Blocks) Reconstruction	0	0	600,000	0	0	N/A
NW 6th St Resurfacing	0	0	175,000	0	0	N/A
NW 8th Ave (Newberry Rd to NW 40th Dr) Resurfacing	0	0	1,600,000	0	0	N/A
NW 8th Ave Resurfacing	550	0	0	0	0	N/A
Old Library Building Boiler Replacement	0	0	50,000	0	0	N/A
Old Library Building Chiller Replacement	0	0	222,500	0	0	N/A
Old Library Building HR Director's Office HVAC Improvements	0	0	150,000	0	0	N/A
Public Works Batch Truck Silo	0	0	150,000	0	0	N/A
Public Works Compound Building A HVAC / Energy Recovery Ventilator	0		65,000	0	0	N/A
Public Works Compound Building A HVAC Replacement	0	0	50,000	0	0	N/A
Public Works Hurricane Hardened Building	0	1,025,000	2,609,093	0	(1,025,000)	(100.0%)
Roundabout at South Main and Depot	0	0	0	0	0	N/A
SE 1st Ave Tree Preservation	476,481	0	23,519	0	0	N/A
Southwest Parking Garage Sprinkler Piping Replacement	0		300,000	0	0	N/A
SW 62nd Blvd Arterial Connector Fund	3,294,580	0	0	0	0	N/A
SW 62nd Blvd Resurfacing	9,683	0	0	0	0	N/A

Expenditures by Projects (continued)	FY24 Actual	FY25 Adopted	FY25 Amended	FY26 Adopted	$ Change vs. FY25 Adopted	% Change vs. FY25 Adopted
The Streatery - Roadway Corridor Renovation (SW 1st Ave from SW 2nd St to S. Main St)	0	0	200,000	2,000,000	2,000,000	N/A
Thomas Center A Chiller Replacement	0	0	180,000	0	0	N/A
Thomas Center A Elevator Modernization	0		95,000	0	0	N/A
Thomas Center A Fire Alarm Upgrades and Improvements	0	0	110,000	0	0	N/A
Thomas Center A Fire Suppression System	0	0	250,000	0	0	N/A
Thomas Center B Chiller Replacement	0		180,000	0	0	N/A
Thomas Center B Duct Heater Replacement	0	0	70,000	0	0	N/A
Thomas Center B Elevator Modernization	0	0	95,000	0	0	N/A
TMS Equipment and Installation	0	0	58,310	0	0	N/A
Tree Mitigation Land Acquisition	370,982	0	5,129,018	4,000,000	4,000,000	N/A
Tumblin Creek	300	0	24,421	0	0	N/A
Total Expenditures by Projects	**6,524,585**	**5,175,000**	**22,383,914**	**7,000,000**	**1,825,000**	**35.3%**

Position Levels

The FY 2026 Adopted Budget authorized position levels for the Public Works Department is 211.5 FTEs, 3.0 FTEs higher than the FY 2025 Adopted Budget. The three new positions will be funded from the Tree Mitigation Fund and are a Horticulturalist Senior position (1.0 FTE) and two Grounds and Events Worker positions (2.0 FTEs).

As explained in the Budget Trends and Appropriations section of this overview, the Public Works Department receives funding from multiple funds. The following table shows which funds support personnel expenditures in the Public Works Department in FY 2026.



Public Works Department Position Summary by Fund	
1/2 Cent Infrastructure Surtax Fund - 2023 to 2032	0.8
General Capital Projects Fund	11.2
General Fund	98.0
Solid Waste Fund	26.2
Stormwater Management Utility Surcharge Fund	65.8
Transportation Mobility Program Area Fund	0.5
Tree Mitigation Fund	9.1
FY 2026 Adopted Position Level	**211.5**

The following table provides an overview of the authorized positions and titles for the Public Works Department. In FY 2025, two vacant Custodial Worker positions (2.0 FTEs) were eliminated and a Technical Support Specialist III (1.0 FTE) was added.

Title	FY24 Actual	FY25 Adopted	FY25 Amended	FY26 Adopted	# Change vs. FY25 Adopted	% Change vs. FY25 Adopted
Account Clerk II	2.0	2.0	2.0	2.0	0.0	0.0%
Account Clerk Senior	1.0	1.0	1.0	1.0	0.0	0.0%
Analyst	1.0	1.0	1.0	1.0	0.0	0.0%
Assistant Operations Manager	2.0	2.0	2.0	2.0	0.0	0.0%
Business Services Administrative Coordinator	1.0	1.0	1.0	1.0	0.0	0.0%
Business Services Manager	1.0	1.0	1.0	1.0	0.0	0.0%
City Arborist	1.0	1.0	1.0	1.0	0.0	0.0%
City Engineer	1.0	1.0	1.0	1.0	0.0	0.0%
City Surveyor	1.0	1.0	1.0	1.0	0.0	0.0%
Computer Systems Analyst	1.0	1.0	1.0	1.0	0.0	0.0%
Construction Technical Support Supervisor	1.0	1.0	1.0	1.0	0.0	0.0%
Contract Coordinator Senior	1.0	1.0	1.0	1.0	0.0	0.0%
Customer Service Support Specialist I	1.0	1.0	1.0	1.0	0.0	0.0%
Customer Service Support Specialist II	1.0	1.0	1.0	1.0	0.0	0.0%
Director of Public Works	1.0	1.0	1.0	1.0	0.0	0.0%
Engineer I/Utility Designer I	0.0	0.0	1.0	1.0	1.0	N/A
Engineer III/Utility Designer III	1.0	1.0	2.0	2.0	1.0	100.0%
Engineer IV/Utility Designer IV	4.0	4.0	2.0	2.0	(2.0)	(50.0%)
Entomologist	1.0	1.0	1.0	1.0	0.0	0.0%
Executive Assistant Senior	1.0	1.0	1.0	1.0	0.0	0.0%
GIS and Operational Systems Specialist I	1.0	1.0	1.0	1.0	0.0	0.0%
GIS and Operational Systems Specialist II	1.0	1.0	1.0	1.0	0.0	0.0%
GIS and Operational Systems Supervisor	1.0	1.0	1.0	1.0	0.0	0.0%
Grant Fiscal Coordinator	1.0	1.0	1.0	1.0	0.0	0.0%
Grounds & Events Worker	8.0	8.0	8.0	10.0	2.0	25.0%
Horticulturist	1.0	1.0	1.0	1.0	0.0	0.0%
Horticulturist Senior	0.0	0.0	0.0	1.0	1.0	N/A
Labor Crew Leader I - PW	11.0	11.0	11.0	11.0	0.0	0.0%
Labor Crew Leader II - PW	6.0	6.0	6.0	6.0	0.0	0.0%
Maintenance Worker I	30.0	30.0	33.0	33.0	3.0	10.0%
Maintenance Worker II	4.0	4.0	2.0	2.0	(2.0)	(50.0%)
Maintenance Worker III	9.0	9.0	7.0	7.0	(2.0)	(22.2%)
Material Yard Equipment Operator	1.0	1.0	1.0	1.0	0.0	0.0%
Mosquito Control and Stormwater Services Technician	4.0	4.0	4.0	4.0	0.0	0.0%
Mosquito Control and Stormwater Services Technician Lead	1.0	1.0	1.0	1.0	0.0	0.0%
Motor Equipment Operator I	3.0	3.0	5.0	5.0	2.0	66.7%
Motor Equipment Operator II	1.0	1.0	0.0	0.0	(1.0)	(100.0%)
Motor Equipment Operator III	11.0	11.0	10.0	10.0	(1.0)	(9.1%)
Operations Assistant	1.0	1.0	0.0	0.0	(1.0)	(100.0%)
Operations Assistant and Systems Analyst	0.0	0.0	1.0	1.0	1.0	N/A
Operations Division Manager	1.0	1.0	1.0	1.0	0.0	0.0%
Operations Section Supervisor	3.0	3.0	3.0	3.0	0.0	0.0%

Title (continued)	FY24 Actual	FY25 Adopted	FY25 Amended	FY26 Adopted	# Change vs. FY25 Adopted	% Change vs. FY25 Adopted
Program Assistant	1.0	1.0	1.0	1.0	0.0	0.0%
Program Coordinator	3.0	3.0	3.0	3.0	0.0	0.0%
Recycling Program Coordinator	1.0	1.0	1.0	1.0	0.0	0.0%
Resource Recovery Program Coordinator	1.0	1.0	1.0	1.0	0.0	0.0%
Small Equipment Fabrication and Maintenance Mechanic	1.0	1.0	1.0	1.0	0.0	0.0%
Solid Waste Field Operation Supervisor	1.0	1.0	1.0	1.0	0.0	0.0%
Solid Waste Inspector	4.0	4.0	4.0	4.0	0.0	0.0%
Solid Waste Manager	0.0	0.0	1.0	1.0	1.0	N/A
Staff Specialist	2.0	2.0	2.0	2.0	0.0	0.0%
Storekeeper I	2.0	1.0	1.0	1.0	0.0	0.0%
Storekeeper II	1.0	1.0	1.0	1.0	0.0	0.0%
Stormwater Services and Progression Through Training Program Coordinator	1.0	1.0	1.0	1.0	0.0	0.0%
Street Sweeper Operator	5.0	5.0	5.0	5.0	0.0	0.0%
Supervising Engineer/Project Team Leader	2.0	2.0	3.0	3.0	1.0	50.0%
Supply Chain Specialist	1.0	1.0	1.0	1.0	0.0	0.0%
Survey Technician II	2.0	2.0	2.0	2.0	0.0	0.0%
Sustainability Manager	1.0	1.0	0.0	0.0	(1.0)	(100.0%)
Technical Support Specialist III	5.5	6.5	6.5	6.5	0.0	0.0%
Technical Support Specialist Senior	1.0	1.0	1.0	1.0	0.0	0.0%
Technical System Analyst Senior	1.0	1.0	1.0	1.0	0.0	0.0%
Tree Surgeon I	2.0	2.0	2.0	2.0	0.0	0.0%
Tree Surgeon II	3.0	3.0	3.0	3.0	0.0	0.0%
Tree Surgeon III	1.0	1.0	1.0	1.0	0.0	0.0%
Zero Waste Specialist	2.0	2.0	2.0	2.0	0.0	0.0%
A/C & Heating Mechanic	2.0	2.0	2.0	2.0	0.0	0.0%
Account Clerk	1.0	1.0	1.0	1.0	0.0	0.0%
Account Clerk Senior	1.0	1.0	1.0	1.0	0.0	0.0%
Business Services Administrative Coordinator	1.0	1.0	1.0	1.0	0.0	0.0%
Capital Project Manager	1.0	1.0	1.0	1.0	0.0	0.0%
Carpenter	2.0	2.0	2.0	2.0	0.0	0.0%
Custodial Worker	10.0	8.0	8.0	8.0	0.0	0.0%
Electrician	2.0	2.0	2.0	2.0	0.0	0.0%
Facilities Custodial Supervisor	1.0	1.0	1.0	1.0	0.0	0.0%
Facilities Maintenance Supervisor	1.0	1.0	1.0	1.0	0.0	0.0%
Facilities Manager	1.0	1.0	1.0	1.0	0.0	0.0%
Assistant Facilities Manager	1.0	1.0	1.0	1.0	0.0	0.0%
Maintenance Mechanic I	1.0	1.0	1.0	1.0	0.0	0.0%
Maintenance Mechanic II	2.0	2.0	2.0	2.0	0.0	0.0%
Painter	1.0	1.0	1.0	1.0	0.0	0.0%
ITS CV/AV Program Manager	1.0	1.0	1.0	1.0	0.0	0.0%
ITS CV/AV Technician Lead	1.0	1.0	1.0	1.0	0.0	0.0%

Title (continued)	FY24 Actual	FY25 Adopted	FY25 Amended	FY26 Adopted	# Change vs. FY25 Adopted	% Change vs. FY25 Adopted
ITS CV/AV Cybersecurity Specialist	1.0	1.0	1.0	1.0	0.0	0.0%
Traffic Operations Supervising Engineer and Project Team Leader	1.0	1.0	1.0	1.0	0.0	0.0%
Traffic Management System Specialist II	2.0	2.0	2.0	2.0	0.0	0.0%
Traffic Management Systems Supervisor	1.0	1.0	1.0	1.0	0.0	0.0%
Traffic Operations Manager	1.0	1.0	1.0	1.0	0.0	0.0%
Traffic Signal Technician II	2.0	2.0	2.0	2.0	0.0	0.0%
Traffic Signal Technician III	3.0	3.0	3.0	3.0	0.0	0.0%
Traffic Signal Technician Lead	2.0	2.0	2.0	2.0	0.0	0.0%
Total Authorized FTEs	**210.5**	**208.5**	**208.5**	**211.5**	**3.0**	**1.4%**

Objectives and Performance Measures

The Public Works Department is nationally accredited by the American Public Works Association, founded in 1937. The purpose of the accreditation program is to provide a means of formally verifying and recognizing public works agencies for compliance with the recommended practices set forth in the Public Works Management Practices Manual. It is a voluntary, self-motivated approach to objectively evaluate, verify and recognize compliance with the recommended management practices. The objectives of the accreditation program are to:

- Create impetus for organizational self-improvement and stimulate a general raising of standards;
- Offer a voluntary evaluation and educational program rather than government regulated activity;
- Recognize good performance and provide motivation to maintain and improve performance;
- Improve public works performance and the provision of services;
- Increase professionalism;
- Instill pride among agency staff, elected officials and the local community.

The Public Works Management Practices Manual is the basis for the accreditation program. It contains the practices identified by public works practitioners as being important in providing services. The practices are not standards since they do not dictate how a function or activity should be accomplished. They provide a systematic method to evaluate every function in the organization. Each agency is responsible for establishing policies, procedures and practices. The criteria established by each agency must withstand the scrutiny of the evaluation team and the APWA Accreditation Council.

The Public Works Department achieved full-compliance accreditation in 2008. The Public Works Department has been re-accredited with full-compliance every four years, with the last occurring in 2022. Public Works is one of 172 agencies accredited in North America and Canada and one of 27 agencies accredited in Florida. Public Works will seek re-accreditation in November 2025 which includes reviewing and updating over 300 departmental processes and guidelines.

The work performed by the Public Works Department supports the following goals: More Sustainable Community, A Great Place to Live & Experience and “Best in Class” Neighbor Services of the City’s Strategic Plan. The Public Works Department has developed over 300 new performance measures. The following tables provide an overview of objectives and key performance measures for the Public Works Department.

Goal: A Great Place to Live and Experience

Objective: Monitor traffic management system to ensure it is operating efficiently.

The Public Works Department manages 251 traffic signals. The FY 2025 goal is on target to be met. The FY 2026 maintains current service levels.

Performance Measure	FY24 Actual	FY25 Goal	FY25 Q3	FY25 On or Off Target?	FY26 Goal
Percent of Network Signalized Intersections Online	97.0%	95.0%	97.8%	On Target	95.0%
Percent of Signals at Full Detection	94.0%	90.0%	94.3%	On Target	90.0%

Goal: "Best in Class" Neighbor Services

Objective: Ensure projects are delivered on time and on budget.

As part of the City's Comprehensive Plan for the Capital Projects and Transportation Mobility Elements, the Public Works Department oversees design and construction of projects to ensure the provision of services and facilities that are designed to meet the needs of pedestrians, bicyclists, transit and auto users and provide a safe, accessible, and connected transportation environment that promotes walking and transit use. The Stormwater Division implements drainage improvement projects to address existing deficiencies and to meet pollutant load allocations assigned by the Florida Department of Environmental Protection. Roadway and stormwater projects are designed in-house when possible to maximize dollars used towards construction. Grant funding is routinely sought and critical to providing additional financial resources that support construction of infrastructure projects. Projects are predominantly on schedule for the fiscal year. Some projects scheduled for completion this fiscal year will be completed in early 2026 due to construction timing.

Performance Measure	FY24 Actual	FY25 Goal	FY25 Q3	FY25 On or Off Target?	FY26 Goal
Number of Design Projects Completed In-House	7	13	11	On Target	12
Number of Construction Projects Completed	7	20	11	Not On Target	16
Number of Studies and Watershed Plans Completed	1	2	2	On Target	1
Total Dollar Value of Active Grants	$2,932,668	$2,934,693	$2,934,693	On Target	$2,606,309

Objective: Effective Permitting inspection to ensure compliance with development, building, permit, and right away obstruction permits.

The performance measures in the following table focus on the actual number Right-of-Way Obstruction permits issued and inspected by Public Works Department staff. The permits can vary in terms of the work to be performed and the timeline of the construction. Permitting and site inspection help confirm work is done safely and maintains safe and efficient flow of the traveling public around work areas protecting the public's access to their homes, work, and essential services. Inspections help ensure existing public infrastructure is not damaged or improperly altered, verify that work adheres to code or other regulations, help protect the environment through compliance with environmental regulation, and hold responsible parties accountable for their work preventing future issues and ensuring quality.

Performance Measure	FY24 Actual	FY25 Goal	FY25 Q3	FY25 On or Off Target?	FY26 Goal
Number of Permitting Applications	284	250	331	On Target	250
Number of Issued Permits	234	250	252	On Target	250

Performance Measure (continued)	FY24 Actual	FY25 Goal	FY25 Q3	FY25 On or Off Target?	FY26 Goal
Number of Closed Permits	424	300	723	On Target	300
Total Number of Inspections	4,698	5,000	5,386	On Target	5,000
Number of Inspections for Building Development/Year	1,604	1,500	1,718	On Target	1,500

Objective: Manage a GIS program that provides best in class data management and mapping, effectively tracks City infrastructure, and supports GIS users.

The GIS program supports Public Works operations, engineering, work order management, and capital planning work through asset data management, mapping and analysis. The following performance measures reflect established level of service times for GIS data and mapping requests. Maintaining GIS infrastructure asset data is critical for tracking asset locations, key attributes, and work histories.

Performance Measure	FY24 Actual	FY25 Goal	FY25 Q3	FY25 On or Off Target?	FY26 Goal
GIS Work Tickets Opened	283	260	333	On Target	260
GIS Work Tickets Closed	304	260	213	On Target	260
Average Number of Days per Data Request (Level of Service - 2 Days Max)	1	2	1	On Target	2
Average Number of Days per Map Request (Level of Service - 2 -5 Days)	2	5	2	On Target	5

Goal: More Sustainable Community

Objective: Manage and provide preventative/proactive maintenance program that preserves and extends the life of City-owned buildings and infrastructure within the right-of-way to ensure public health, safety and welfare to neighbors, ensure the preservation and protection of water quality, and enhance quality of life.

Effective and efficient preventative maintenance programs, as well as educational efforts, can reduce time and effort associated with unexpected maintenance, lower the cost of repairs, reduce downtime for equipment, and extend the service life of infrastructure. Garbage, recycling, and clean-up events provide benefits to public health and safety, contribute to environmental sustainability, and promote a culture of environmental responsibility. Educational efforts also prevent pollutants from entering stormwater. The City is required to implement educational efforts as a condition of its NPDES permit and the City receives credit towards pollutant load allocations.

Performance Measure	FY24 Actual	FY25 Goal	FY25 Q3	FY25 On or Off Target?	FY26 Goal
NPDES Stormwater Pollution Prevention Programs Contacts through Workshops/Presentations	15,821	10,000	11,181	On Target	10,000
NPDES Waterway Cleanup Events	24	32	24	On Target	32
Garbage Collected Curbside (Tons)	4,909.23	26,000.00	15,196.00	Not On Target	26,000.00
Recycling Collected Curbside (Tons)	835.14	2,000.00	2,657.00	On Target	2,000.00
Recycling Rate (%)	11%	20%	44%	On Target	45%
Diversion Rate (%)	36%	45%	66%	On Target	70%

Performance Measure (continued)	FY24 Actual	FY25 Goal	FY25 Q3	FY25 On or Off Target?	FY26 Goal
Pounds of Litter Collected/Mile (Pounds)	225	200	25,970	On Target	200
Number of Adopt-A-Street Miles Cleaned	36	150	152	On Target	150
Number of Adopt a Street Events	40	160	174	On Target	160
Miles of Right-of-Way Streets Sweeping	680	3,300	3,121	On Target	3,300
Acres of Right-of-Ways Maintained	792	2,500	2,657	On Target	2,500
Square Feet of Asphalt/Roadway Pavement Maintained and Repaired	1,600	30,000	132,359	On Target	30,000

FY 2026 Initiatives

The Public Works Department will continue to support the City's Strategic Plan and move forward priorities as approved by the City Commission, specifically:

Urban Forestry Ecological Analysis: The Public Works Department will continue an analysis to provide data on Gainesville's urban forest, including species composition, condition, ecological benefits and monetary value and will provide status, challenges and potential urban forestry planning activities. The analysis is scheduled to be completed in December 2026 with a presentation in early 2027.

Emergency Response: Staff of the Public Works Department are on standby and ready for all emergency operations, including weather, civil unrest, acts of terror, and other force majeure events. Staff also ensures the transportation system is operational and Police, Fire & Emergency Management Service access needs are met.

Capital Improvement Project Delivery: The Public Works Department will complete construction of Tumblin Creek Resiliency, Royal Gardens Resiliency, 10th Street/12th Street One-Way Pair Vision Zero, NW 31st Drive Sidewalk, SW 4th Avenue Sidewalk by Food Park (funding dependent), and SW 6th Street Vision Zero projects. Staff will also start construction the Cedar Grove Resiliency, the Streatery project, and the Waldo Road and NE 3rd Avenue projects. Staff will also finalize the design phase of the following projects: SW 47th Avenue New Alignment, NW 45th Avenue Sidewalk and the Miscellaneous ADA Ramp Project Phase II (FDOT funded).In addition, staff will commence the design phase of the NE 8th Avenue Resurfacing and the SE 8th Avenue Trail projects.

Streets, Stations and Strong Foundations Program: Public Works staff will initiate construction of the following projects: NE 9th Street, the GPD Property and Evidence Building, the SW Public Safety Center and Fire Station 3. The design phase of the Public Works Hurricane Hardened Building will be completed during FY 2026.

Roadway Resurfacing Program and Stormwater Infrastructure Assets: The Public Works Department will implement a new asset management software program for the pavement, signage and stormwater Infrastructure. This initiative will include collection of gaps in the Infrastructure data and will be utilized for long-term asset maintenance planning and prioritization. Pavement preservation projects will resume.

Vector Control: The Public Works Department will continue to deploy Integrated Mosquito Management practices with a variety of appropriately timed mechanical, biological and chemical control techniques to provide a more effective and environmentally friendly approach for the control of mosquitoes limiting nuisance and vector species.

Regulatory Compliance: During FY 2026, Public Works staff will continue permitting and maintenance of the transportation, stormwater, solid waste and facility infrastructure systems. Staff will complete "within the right-of-way" work including pavement, sidewalk, bridges, signs/markings, traffic signals/beacons, signal fiber optic cable, pump stations, ditches and stormwater pipe/basin maintenance of 415 miles of roadway, which includes pothole/trip hazard repairs, mowing, resurfacing and street sweeping. The Facilities Division will continue to maintain electrical, HVAC & structural systems and the cleaning of 710,000 square foot of spaces. Additional work that will continue in FY 2026 includes development review, additional utility permitting, floodplain management and pollution discharge/water quality initiatives.

Navigate the Removal of SMU/Solid Waste from GRU Billing: GRU has requested that the Stormwater Maintenance Utilities and Solid Waste fees be removed from the GRU monthly billing statements to customers. This project will develop a methodology to convert the fees to a non-ad valorem assessment to be placed on property tax bills. The project will include matching fees billed by GRU account to parcels, applying recommendations from the revenue sufficiency analysis, and finding of benefit. This will occur only if a new agreement with GRU is not reached.

Implementation of Projects Identified in Adaptation Plan: Funded by the Florida Resilient Grant Program, the Public Works Department completed an Updated Vulnerability Assessment in January 2025 and Adaptation Plan in June 2025. The Adaptation Plan builds on the Updated Vulnerability Assessment with primary goals to finalize the focus areas and identify solutions to the City's highest-priority critical assets and develop grant-fundable adaptation projects and programmatic recommendations to protect the City's infrastructure that is most vulnerable to flooding. Focus areas were designated based on equity, geographic concentration of vulnerable critical assets, the public and steering committee feedback. Projects identified in the Adaptation Plan will be submitted for future Resilient Florida grant funding. The first project identified is the Cedar Grove Drainage Project. An application will be made for the FY 2026 Resilient Florida grant cycle with project construction to commence in 2026 if the grant is awarded to the City.

Zero Waste Initiative: The Public Works Department will continue education and enforcement of Ordinances to work toward the goal of Zero Waste by 2040. Additional efforts will be focused on Food Waste, Adaptive Re-use Plans for multi-family communities and private solid waste infrastructure development reviews. There are approximately 28,000 residential accounts and 2,300 commercial franchise accounts.

Solid Waste & Recycling Collection: The Public Works Department will initiate an invitation to negotiate for an exclusive franchise agreement for solid waste and recycling collection. The solicitation includes goals to balance pricing and the reduction of the carbon footprint with collection via alternative fuels such as hybrid or electric vehicles. The new contract is to replace the existing agreement due to expire September 30, 2026.

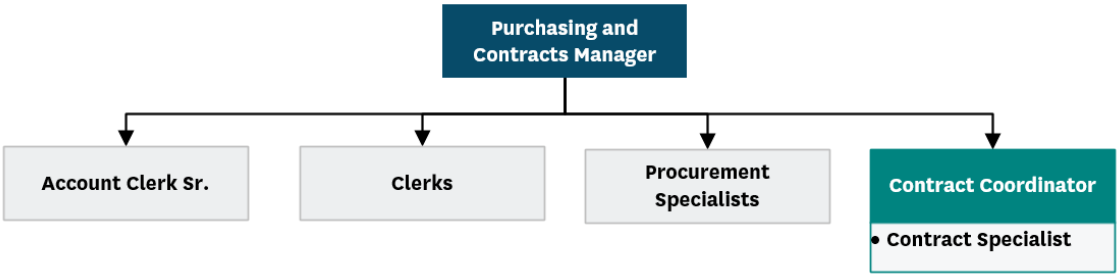
Food Waste Pickup Program: The City is concluding a Food Waste Collection Pilot Program. The pilot program, launched in April 2021, began with about 200 homes and expanded to over 681 households by 2025. A Residential Curbside Food Waste Collection that will provide services for up to 30,000 homes in the City is being further explored. The previously referenced invitation to negotiate for Solid Waste & Recycling Collection will include a food waste collection option. A request for proposal specifically for food waste diversion is also being prepared to determine if potential cost effective and long term options for food waste diversion can be attained.

Tree Canopy Preservation: The Public Works Department will continue to acquire properties via the Tree Mitigation fund to filter air and water, control storm water, conserve energy, and provide animal habitat and shade. A long term strategy for prioritizing properties with the highest benefit environmentally and to the City is being developed.

Anaerobic Food Digester Pilot: Partially funded by the U.S. Department of Energy Waste Feedstock-Conversation Research & Development Program, the Public Works Department will continue a study to explore the possibility of food waste to energy project to divert food waste from the landfill. Phase I of the study is scheduled to be completed by December 2025.

Procurement & Contracts Management Division

The Procurement & Contracts Management Division is dedicated to ensuring integrity and fairness, with the responsibility for providing and managing the most effective and efficient procurement processes and procedures for the acquisition of quality goods and services in support of City Departments, City Charters and the City of Gainesville's mission and goals. The Procurement & Contracts Management Division provides quality support services and transparency to suppliers, including local business enterprises and small business enterprises to ensure code of ethics and legal standards are met in order to promote a fair procurement process.



Core Services

Support an Open and Fair Competitive Process to Obtain the Best Product at the Lowest Cost to Taxpayer

Guide Internal and External Partners through the City's Procurement Process

Support Small and Local Business Participation in City Procurements

Supplier Management

Contract Management and Administration

Strategic Connection

"Best in Class" Neighbor Services

Budget Trends and Appropriations

Management Watch Program

The Management Watch concept is intended as a mechanism to identify areas of City operations where implementation of aggressive steps to remedy problems, strengthen departmental management and/or improve operations are needed. Department operations in Management Watch status will be required to develop a corrective action plan with assistance from the General Government Internal Control Manager and with subsequent direct involvement and monitoring by the City Manager's Office staff supervising the department/division. If needed, a corrective action plan may include any or all aspects of the operations, including financial information (operational costs and revenue), financial controls, delivery-of-service, personnel, and policies. Upon completion of corrective actions, which in some cases may require implementation of new or modified procedures, a department or operational area will be removed from the Management Watch status. In cases where corrective actions require a process spanning several months, the City Commission will be provided periodic

updates. Removal from Management Watch will involve thoughtful review, as it is important to proceed cautiously to be assured that improved results can be verified as well as sustained.

The City Manager placed the Procurement Division on Management Watch effective July 17, 2024 and the Division will report directly to the City Manager's Office. The City Manager's Office will lead a review of all Procurement and Contracts Management policies and procedures to determine areas of improvement and implement required changes. The goal is to improve upon policies and procedures to reflect best practices and to support the City's procurement goals and benchmarks. Additionally, this review will encompass implementing improvements to bolster small business procurement opportunities for the local/regional business community.

The FY 2026 Adopted Budget for All Funds for the Procurement & Contracts Management Division is $999,223, $143.150 or 16.7% higher than the FY 2025 Adopted Budget. The Procurement & Contracts Management Division is funded by the General Fund (88.4% of the total budget) and the Regional Transit System Fund (11.6% of the total budget of the total budget). The Regional Transit System Fund ($115,547) represents cost allocations for staff whose work directly supports this fund.

Expenditures by Fund	FY24 Actual	FY25 Adopted	FY25 Amended	FY26 Adopted	$ Change vs. FY25 Adopted	% Change vs. FY25 Adopted
General Fund	909,751	745,278.66	745,279	883,676	138,398	18.6%
Regional Transit System	106,058	110,794.84	110,795	115,547	4,752	4.3%
Total Expenditures by Fund	**1,015,809**	**856,073.50**	**856,074**	**999,223**	**143,150**	**16.7%**

The FY 2026 Adopted Budget for the Procurement & Contracts Management Division is comprised primarily of personnel expenses ($863,763 or 86.4% of the total budget). In the FY 2026 Adopted Budget, this funds 11.0 FTEs, the same level as the FY 2025 Adopted Budget; positions are further described in the Position Levels section of this overview. The FY 2026 Adopted Budget for operating expenditures is $135,460, $62,427 or 85.5% higher than the FY 2025 Adopted Budget due to funding appropriation for contract management not previously included in the budget, additional funding for training and increases to general operating expenditures.

Expenditures by Category - General Fund	FY24 Actual	FY25 Adopted	FY25 Amended	FY26 Adopted	$ Change vs. FY25 Adopted	% Change vs. FY25 Adopted
Salaries & Wages	467,159	530,507.83	442,936	575,035	44,527	8.4%
Fringe Benefits	114,533	141,737.83	119,310	173,181	31,443	22.2%
Operating	21,826	73,033.00	183,033	135,460	62,427	85.5%
Total General Fund	**909,751**	**745,278.66**	**745,279**	**883,676**	**138,398**	**18.6%**
General Fund FTE	**9.00**	**9.00**	**9.00**	**9.00**	**0.0**	**0.0%**
Expenditures by Category - Other Funds	**FY24 Actual**	**FY25 Adopted**	**FY25 Amended**	**FY26 Adopted**	**$ Change vs. FY25 Adopted**	**% Change vs. FY25 Adopted**
Salaries & Wages	80,230	83,791.70	83,792	87,044	3,252	3.9%
Fringe Benefits	25,828	27,003.14	27,003	28,503	1,500	5.6%
Total Other Funds	**106,058**	**110,794.84**	**110,795**	**115,547**	**4,752**	**4.3%**
Total All Funds	**1,015,809**	**856,073.50**	**856,074**	**999,223**	**143,150**	**16.7%**
Total FTE	**10.0**	**10.0**	**10.0**	**10.0**	**0.0**	**0.0%**

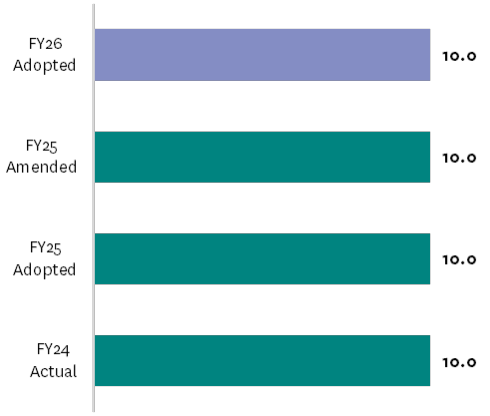
The following table shows the FY 2026 Adopted Budget by cost center in the Procurement & Contracts Management Division. The FY 2026 Adopted Budget for cost centers within the Procurement & Contracts Management Division is $999,223, $143,150 or 16.7% higher than the FY 2025 Adopted Budget. The Contracts Management cost center was closed during FY 2025 and folded into the Purchasing cost center.

Expenditures by Cost Center	FY24 Actual	FY25 Adopted	FY25 Amended	FY26 Adopted	$ Change vs. FY25 Adopted	% Change vs. FY25 Adopted
Contract Management	65,329	0	0	0	0	N/A
Mail Services	58,092	51,662	51,662	51,334	(328)	(0.6%)
Purchasing	890,587	804,412	804,412	947,889	143,477	17.8%
Total Expenditures by Cost Center	**1,014,009**	**856,074**	**856,074**	**999,223**	**143,150**	**16.7%**

Position Levels

The FY 2026 Adopted Budget authorized position level for the Procurement & Contracts Management Division is 10.0 FTEs, the same level as the FY 2025 Adopted Budget.

The following table provides an overview of the authorized positions and titles for the Procurement & Contracts Management Division.



Title	FY24 Actual	FY25 Adopted	FY25 Amended	FY26 Adopted	# Change vs. FY25 Adopted	% Change vs. FY25 Adopted
Account Clerk Senior	1.0	1.0	1.0	1.0	0.0	0.0%
Clerk I	1.0	1.0	1.0	1.0	0.0	0.0%
Contract Coordinator	1.0	1.0	1.0	1.0	0.0	0.0%
Contract Specialist	1.0	1.0	1.0	1.0	0.0	0.0%
Purchasing and Contracts Manager	1.0	1.0	1.0	1.0	0.0	0.0%
Procurement Specialist III	5.0	5.0	5.0	5.0	0.0	0.0%
Total Authorized FTEs	**10.0**	**10.0**	**10.0**	**10.0**	**0.0**	**0.0%**

Objectives and Performance Metrics

The work performed by the Procurement & Contracts Management Division supports the goal "Best in Class" Neighbor Services. As part the Management Watch program, the Division is developing performance metrics during FY 2026.

FY 2026 Initiatives

The Procurement & Contracts Management Division will continue to support the City's Strategic Plan and move forward priorities as approved by the City Commission, specifically:

"Best in Class" Neighbor Services

Continuation of the Management Watch Program: The Procurement & Contracts Management Division will continue to work with the City Manager's Office and the Department of Financial Services' Internal Control Manager to review and update Procurement Policy and Procedures. This includes working with BerryDunn, a third party consultant, to identify areas of improvement, develop recommendations and an appropriate action plan for implementation during FY 2026.

Customer Service: Provide exceptional customer service by:

- Reviewing and improving Workday job aids and business processes
- Conducting Testing for Workday enhancements
- Participate in outside and internal City Audits
- Coordinate City P-Card Program
- Facilitate City bidding platforms and processes
- Goods and services agreement management
- Grant agreement management
- Revenue agreement management

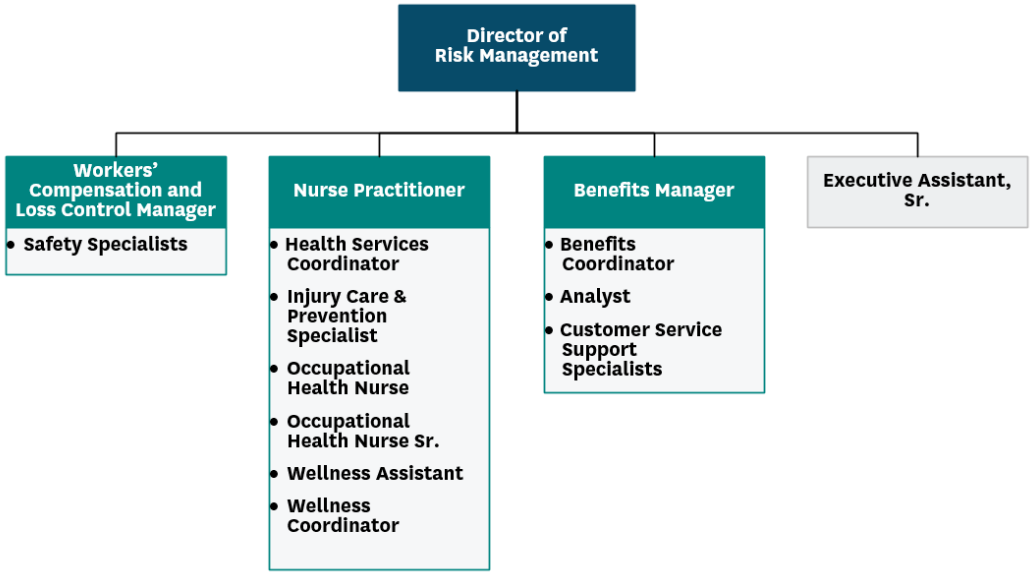
Implementation of Workday Modules: The Procurement & Contracts Management Division is in the process of implementing five new modules to the City's Enterprise Resource Planning (ERP) system, Workday, to create efficiencies and to improve the effective internal service departments' support to all City departments in their daily operations. The proposed new modules, Workday Strategic Sourcing with Contract Lifecycle Module (CLM), will allow for Intake, Project Pipeline Tracking, Sourcing, Contracts, Supplier Management to all be integrated under one system, rather than manual offline tracking, or use of separate software systems. The Procurement & Contracts Management Division currently manages at least six separate systems to deliver procurement and contracts management services. This project will allow the integration, consolidation, and automation of business processes currently handled in separate systems as well as the elimination of duplicative, manual, multiple system records repositories, and offline processes. The City's current separate systems are outdated, disconnected and undersized, and not able to meet the needs of the City. More importantly, these modules will strengthen collaboration not only within the Procurement & Contracts Management Division but also with internal departments and external partners.

Overall, adding these modules to the current integrated ERP software system will result in increased functionality including more widespread user access, reporting, automation, integration, one-source data structures, and a system of record for source documents with bids, contracts, purchase orders and supplier auditing purposes. This will better support the comprehensive procurement and contact management needs of the City. The modules are expected to go live during FY 2026.

Training: The Procurement & Contracts Management Division has received additional funding in FY 2026 to support training and certification needs of staff. Cross training of staff and increasing knowledge about procurement and contracts management will remain a priority in FY 2026.

Risk Management Department

The Risk Management Department is committed to providing quality safety, loss control and benefits utilizing the most innovative approaches to reduce the overall cost of the City's exposures to risk.



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

Budget Trends and Appropriations

The FY 2026 Adopted Budget for All Funds for the Risk Management Department is $43.0 million, $4.5 million or 11.7% higher than the FY 2025 Adopted Budget. In FY 2026, the Risk Management Department is funded by the Employee Health and Accident Benefits Fund (78.0% of total budget), the General Insurance Fund (21.4% of the total budget), the General Fund (0.4% of the total budget), the Fleet Management – Replacements Fund (0.1% of the total budget), the General Pension Fund (0.05% of the total budget), and the Firefighters' Retirement Fund (0.01% of the total budget).

Expenditures by Fund	FY24 Actual	FY25 Adopted	FY25 Amended	FY26 Adopted	$ Change vs. FY25 Adopted	% Change vs. FY25 Adopted
Employee Health and Accident Benefits	30,819,371	30,620,366	31,398,878	33,490,818	2,870,452	9.4%
Firefighters Retirement	10	3,940	3,940	4,119	179	4.5%

Expenditures by Fund (continued)	FY24 Actual	FY25 Adopted	FY25 Amended	FY26 Adopted	$ Change vs. FY25 Adopted	% Change vs. FY25 Adopted
Fleet Management - Replacements	0	0	0	57,500	57,500	N/A
General Fund	271,014	154,000	154,000	185,200	31,200	20.3%
General Insurance	9,202,932	7,658,397	8,012,242	9,198,898	1,540,501	20.1%
General Pension	20,564	20,486	20,486	21,417	931	4.5%
Police Officer Retirement	10	3,940	3,940	4,119	179	4.5%
Retiree Health Insurance	3,538,304	613	613	0	(613)	(100.0%)
Total Expenditures by Fund	**43,852,207**	**38,461,742**	**39,594,099**	**42,962,069**	**4,500,327**	**11.7%**

The FY 2026 Adopted Budget for the Risk Management Department is comprised primarily of operating expenditures (95.2% of the total budget). The total operating budget for FY 2026 is $40.9 million, $4.4 million or 12.1% higher than the FY 2025 Adopted Budget primarily due to increases for insurance premiums and health insurance claims in the Employee Health and Accident Benefits and General Insurance Funds. Personnel expenses make up the rest of the budget (4.2% of the total budget). This expense is budgeted at $1.8 million, $29,092 or 4.2% higher than the FY 2025 Adopted Budget; additional information on the authorized position level is provided in the Position Levels section of this overview. In the General Fund funding for the City Hall security contract is budgeted at $185,200, $31,200 or 20.3% higher than the FY 2025 Adopted Budget in order to provide 24 hour/7 day a week coverage.

Expenditures by Category - General Fund	FY24 Actual	FY25 Adopted	FY25 Amended	FY26 Adopted	$ Change vs. FY25 Adopted	% Change vs. FY25 Adopted
Salaries & Wages	6,139	0	0	0	0	N/A
Fringe Benefits	506	0	0	0	0	N/A
Operating	264,369	154,000	181,000	185,200	31,200	20.3%
Total General Fund	**271,014**	**154,000**	**181,000**	**185,200**	**31,200**	**20.3%**
General Fund FTE	**0.10**	**0.00**	**0.00**	**0.00**	**0.0**	**N/A**

Expenditures by Category - Other Funds	FY24 Actual	FY25 Adopted	FY25 Amended	FY26 Adopted	$ Change vs. FY25 Adopted	% Change vs. FY25 Adopted
Salaries & Wages	1,137,480	1,306,609	1,306,610	1,356,652	50,043	3.8%
Fringe Benefits	185,937	488,749	488,748	467,798	(20,950)	(4.3%)
Operating	42,125,742	36,364,767	37,497,123	40,735,496	4,370,729	12.0%
Debt Service	0	147,617	147,618	159,423	11,806	8.0%
Total Other Funds	**43,581,193**	**38,307,742**	**39,440,099**	**42,776,869**	**4,469,127**	**11.7%**
Total All Funds	**43,852,207**	**38,461,742**	**39,621,099**	**42,962,069**	**4,500,327**	**11.7%**
Total FTE	**16.0**	**17.0**	**17.0**	**17.0**	**0.0**	**0.0%**

The following table shows the FY 2026 Adopted Budget by cost center for the Risk Management Department. The FY 2026 Adopted Budget for cost centers is $42.9 million, $4.5 or 11.7% higher than the FY 2025 Adopted Budget primarily due to increases in operating expenses driven by increases in health insurance, general liability claims paid, health insurance administration fees indirect costs and insurance premiums.

Expenditures by Cost Center	FY24 Actual	FY25 Adopted	FY25 Amended	FY26 Adopted	$ Change vs. FY25 Adopted	% Change vs. FY25 Adopted
Health and Wellness Services	792,745	1,008,143	1,008,143	1,055,995	47,852	4.7%
Risk Management	40,661,234	34,528,202	35,687,560	38,911,290	4,383,088	12.7%
Workers Compensation and Safety	2,391,652	2,844,574	2,844,574	2,914,561	69,987	2.5%
Total Expenditures by Cost Center	**43,845,631**	**38,380,919**	**39,540,276**	**42,881,845**	**4,500,926**	**11.7%**

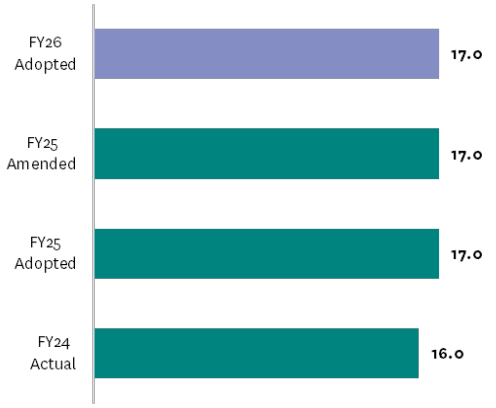
The following table shows the FY 2026 Adopted Budget by program for the Risk Management Department. The Trunked Radio System program is funded at $3,224, $599 or 15.7% lower than the FY 2025 Adopted Budget. The Safety Award Incentive Program, a proactive program that rewards both individuals and departments for avoiding accidents in the workplace and reducing the City's cost of risk, is funded at $77,000, the same level as the FY 2025 Adopted Budget. This funds the Gain Sharing Program, which provides funding for safety related purchases.

Expenditures by Program	FY24 Actual	FY25 Adopted	FY25 Amended	FY26 Adopted	$ Change vs. FY25 Adopted	% Change vs. FY25 Adopted
Trunked Radio System Program	2,844	3,823	3,823	3,224	(599)	(15.7%)
Safety Award Incentive Program	3,732	77,000	77,000	77,000	0	0.0%
Total Expenditures by Program	**6,576**	**80,823**	**80,823**	**80,224**	**(599)**	**(0.7%)**

Position Levels

The FY 2025 Adopted authorized position level for the Risk Management Department is 17.0 FTEs, the same level as the FY 2025 Adopted Budget.

The following table provides an overview of the authorized positions and titles for the Risk Management Department.



Title	FY24 Actual	FY25 Adopted	FY25 Amended	FY26 Adopted	# Change vs. FY25 Adopted	% Change vs. FY25 Adopted
Analyst	1.0	1.0	1.0	1.0	0.0	0.0%
Benefits Coordinator	1.0	1.0	1.0	1.0	0.0	0.0%
Benefits Manager	1.0	1.0	1.0	1.0	0.0	0.0%
Customer Service Support Specialist I	1.0	1.0	1.0	1.0	0.0	0.0%
Customer Service Support Specialist II	1.0	1.0	1.0	1.0	0.0	0.0%
Executive Assistant Sr.	0.0	0.0	1.0	1.0	1.0	N/A
Health Services Coordinator	1.0	1.0	1.0	1.0	0.0	0.0%
Injury Care & Prevention Specialist	1.0	1.0	1.0	1.0	0.0	0.0%
Nurse Practitioner	1.0	1.0	1.0	1.0	0.0	0.0%
Occupational Health Nurse	1.0	1.0	1.0	1.0	0.0	0.0%
Occupational Health Nurse Senior	1.0	1.0	1.0	1.0	0.0	0.0%
Risk Management Director	0.0	1.0	1.0	1.0	0.0	0.0%
Safety Specialist	1.0	1.0	1.0	1.0	0.0	0.0%
Safety Specialist Senior	1.0	1.0	1.0	1.0	0.0	0.0%
Staff Specialist	1.0	1.0	0.0	0.0	(1.0)	(100.0%)
Wellness Assistant	1.0	1.0	1.0	1.0	0.0	0.0%
Wellness Coordinator	1.0	1.0	1.0	1.0	0.0	0.0%
Worker's Compensation Loss Control Manager	1.0	1.0	1.0	1.0	0.0	0.0%
Total Authorized FTEs	**16.0**	**17.0**	**17.0**	**17.0**	**0.0**	**0.0%**

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Objectives and Performance Measures

The work performed by the Risk Management Department supports the "Best in Class" Neighbor Services. The following tables provide an overview of objectives and measures for the Risk Management Department.

Goal: "Best in Class" Neighbor Services

Objective: Manage and measure the impact of workplace injuries on continued operations.

Workplace injuries not only have costs associated with them but also have operational impacts when community builders are unavailable to perform functions for our neighbors. There are two components of worker's compensation claims, frequency and severity. The number of claims reflects the frequency of the event and the Average Costs reflect the severity of the claim. The goals are based on reducing claims frequency and severity by 10% below the organizational ten-year average.

Performance Measure	FY24 Actual	FY25 Goal	FY25 Q3	FY25 On or Off Target?	FY26 Goal
Lost Time Worker's Compensation Claims	45	40	30	On Target	35
Average Cost Per Lost Time Claim	$13,299	$17,600	$3,172	On Target	$15,840
Medical Only Worker's Compensation Claims	172	160	103	On Target	155
Average Cost per Medical Claim	$1,288	$800	$491	On Target	$750
Litigated Worker's Compensation Claims	1	0	0	On Target	0
Auto Liability Claims	99	82	80	On Target	82

FY 2026 Initiatives

The Risk Management Department will continue to support the City's Strategic Plan and move forward priorities as approved by the City Commission, specifically:

"Best in Class" Neighbor Services

Health Insurance Costs: Work with stakeholders to find innovative ways to reduce the cost of health insurance, including increased marketing of the second option added in FY 2025.

Employee Benefits Review: Continue a comprehensive review of voluntary benefits focusing on meeting the needs of our community builders by providing options that are affordable for all levels of income.

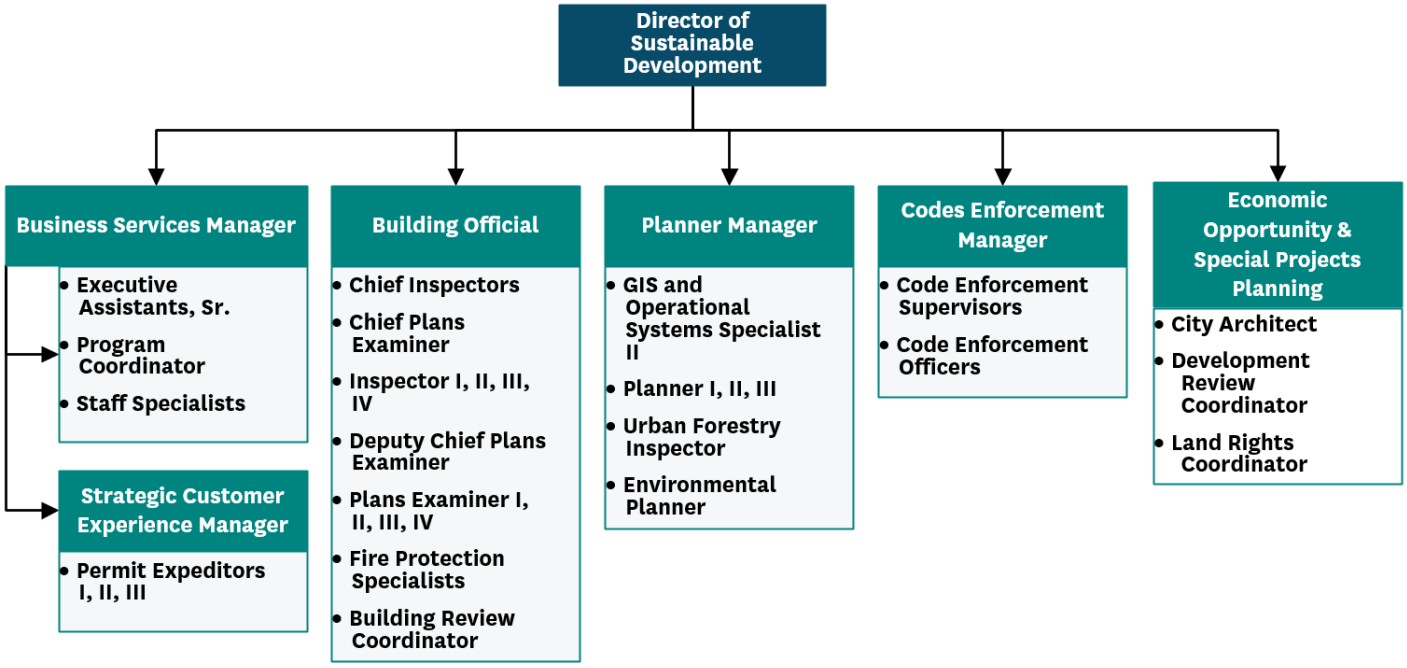
Workplace Safety: Work with departments to develop a targeted safety and loss training to reduce cost of third party claims.

General Insurance Fund: Work with the City Manager's Office, the Office of Management & Budget, and the Department of Financial services to develop a five-year plan to adequately fund the General Insurance Fund.

Commercial Driver's License: Develop and implement a Commercial Driver's License (CDL) surveillance program to ensure employee's with CDL's get regular health screenings and are appropriated tested when achieving their CDL.

Department of Sustainable Development

The Department of Sustainable Development focuses on contributing to a safe, equitable, and dynamic community by facilitating economic growth and development, sustainability, and delivering excellent City services.



Core Services

Development and Implementation of the City's Comprehensive Plan

Support Safe and Organized Planning and Development of the City

City Code Compliance and Enforcement

Management of City's Real Estate Portfolio

Economic Development

Climate Change Coordination and Response

Strategic Connection

Budget Trends and Appropriations

The FY 2026 Adopted All Funds Budget for the Department of Sustainable Development is $7.8 million, $163,686 or 2.1% higher than the FY 2025 Adopted Budget. In FY 2026, the Department of Sustainable Development is funded by the Florida Building Code Enforcement Fund (57.8% of the total budget), and the General Fund (42.2% of the total budget).

Expenditures by Fund	FY24 Actual	FY25 Adopted	FY25 Amended	FY26 Adopted	$ Change vs. FY25 Adopted	% Change vs. FY25 Adopted
Contingency Reserve for Declared Emergencies	732	0	0	0	0	N/A
Economic Development	0	0	89,786	0	0	N/A
Fleet Management - Replacements	0	30,500	30,500	0	(30,500)	(100.0%)
Fleet Management - Services	33,458	0	0	0	0	N/A
Florida Building Code Enforcement	3,949,885	4,409,288	4,401,341	4,507,059	97,771	2.2%
General Capital Projects	8,750	0	81,510	0	0	N/A
General Fund	3,051,524	3,197,394	3,316,798	3,293,808	96,414	3.0%
Miscellaneous Special Revenue	0	0	8,028	0	0	N/A
Total Expenditures by Fund	**7,044,349**	**7,637,182**	**7,927,963**	**7,800,868**	**163,686**	**2.1%**

The FY 2026 Adopted Budget for the Department of Sustainable Development is comprised primarily of personnel expenses (77.7% of the total budget). Personnel expenses are budgeted at $6.1 million, $254,551 or 4.4% higher than the FY 2025 Adopted Budget due to position reclassifications. The FY 2025 Adopted Budget authorized position level is 70.0 FTEs, the same level as the FY 2025 Adopted Budget; position levels are further described in the Position Levels section of this Overview. The FY 2025 Adopted Budget sets operating expenditures at $1.5 million, $37,371 or 2.4% lower than the FY 2025 Adopted Budget, driven by reductions in general operating expenses. The FY 2026 Adopted Budget does not budget for new Capital Outlay expenses.

Expenditures by Category - General Fund	FY24 Actual	FY25 Adopted	FY25 Amended	FY26 Adopted	$ Change vs. FY25 Adopted	% Change vs. FY25 Adopted
Salaries & Wages	2,062,237	2,161,650	2,161,650	2,208,023	46,373	2.1%
Fringe Benefits	534,484	535,131	535,131	561,905	26,774	5.0%
Operating	396,594	498,777	618,181	522,044	23,267	4.7%
Aid to Private Organizations	0	1,836	1,836	1,836	0	0.0%
Debt Service	58,210	0	0	0	0	N/A
Total General Fund	**3,051,524**	**3,197,394**	**3,316,798**	**3,293,808**	**96,414**	**3.0%**
General Fund FTE	**33.75**	**33.25**	**33.25**	**33.25**	**0.0**	**0.0%**
Expenditures by Category - Other Funds	**FY24 Actual**	**FY25 Adopted**	**FY25 Amended**	**FY26 Adopted**	**$ Change vs. FY25 Adopted**	**% Change vs. FY25 Adopted**
Salaries & Wages	2,177,236	2,399,147	2,399,148	2,539,993	140,846	5.9%
Fringe Benefits	616,454	708,209	708,208	748,766	40,557	5.7%
Operating	977,561	1,052,377	1,142,244	991,739	(60,638)	(5.8%)
Capital Outlay	33,458	30,500	112,010	0	(30,500)	(100.0%)
Debt Service	0	249,555	249,555	226,561	(22,994)	(9.2%)
Other Financing Uses (Transfers)	188,116	0	0	0	0	N/A
Total Other Funds	**3,992,825**	**4,439,788**	**4,611,165**	**4,507,059**	**67,271**	**1.5%**
Total All Funds	**7,044,349**	**7,637,182**	**7,927,963**	**7,800,868**	**163,686**	**2.1%**
Total FTE	**71.0**	**70.0**	**70.0**	**70.0**	**0.0**	**0.0%**

The following table shows the FY 2026 Adopted Budget by cost center for the Department of Sustainable Development. The FY 2025 Adopted Budget is $7.8 million, $204,146 or 2.7% higher than the FY 2025 Adopted budget due to increases in personnel expenditures and increases in fixed Fleet costs.

Expenditures by Cost Center	FY24 Actual	FY25 Adopted	FY25 Amended	FY26 Adopted	$ Change vs. FY25 Adopted	% Change vs. FY25 Adopted
Building Inspection	3,390,396	3,793,537	3,773,294	3,816,398	22,861	0.6%
Code Enforcement	1,190,902	1,154,476	1,154,476	1,142,541	(11,935)	(1.0%)
Resiliency Office	0	0	0	153,397	153,397	N/A
Economic Opportunity & Special Projects Planning Division	213,376	227,851	234,351	238,133	10,282	4.5%
Planning	1,293,447	1,302,881	1,302,881	1,323,324	20,443	1.6%
Planning Administration - Building Fund	597,287	646,250	646,250	690,661	44,411	6.9%
Planning and Development Administration	204,248	322,427	322,426	273,337	(49,090)	(15.2%)
Rental Housing Ordinance (Codes)(inactive)	-21,739	0	0	0	0	N/A
Urban Forestry	94,853	102,600	102,600	116,376	13,776	13.4%
Total Expenditures by Cost Center	**6,962,770**	**7,550,022**	**7,536,278**	**7,754,168**	**204,146**	**2.7%**

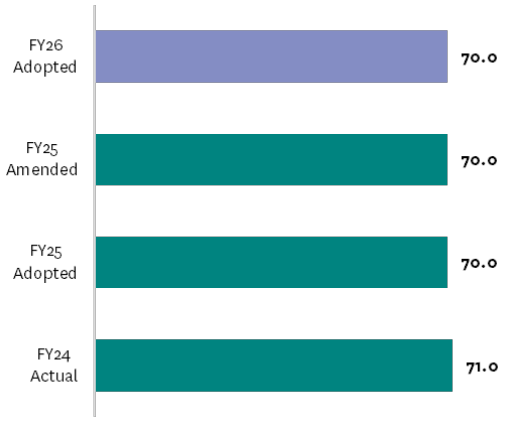
The following table shows the FY 2026 Adopted Budget by program for the Department of Sustainable Development. The FY 2026 Adopted Budget for programs is $46,700, $40,460 or 46.4% lower than the FY 2025 Adopted Budget, primarily driven by the transfer of Climate Control operating expenses to the new Resiliency Office cost center.

Expenditures by Program	FY24 Actual	FY25 Adopted	FY25 Amended	FY26 Adopted	$ Change vs. FY25 Adopted	% Change vs. FY25 Adopted
Annexation	0	0	0	0	0	N/A
Airport Industrial Park External Legal Services	0	0	7,228		0	N/A
Beautification Board	3,794	2,000	10,028	2,000	0	0.0%
Building Fund Surcharge - Training	0	0	12,297	0	0	N/A
City Plan Board	355	1,000	1,000	1,000	0	0.0%
Climate Control Operating	2,957	40,460	65,460	0	(40,460)	(100.0%)
Demolition/Boards & Seals (Codes)	54,781	30,000	105,219	30,000	0	0.0%
Development Review Board	260	1,000	1,000	1,000	0	0.0%
Development Services	8,750	0	81,510	0	0	N/A
Historic Preservation Board	1,350	2,000	2,000	2,000	0	0.0%
Hurricane Helene	732	0	0	0	0	N/A
Lawn Maintenance and Lot Clearing	2,200	10,700	10,700	10,700	0	0.0%
VA 34th Street Invasive Species Management	6,400	0	12,685	0	0	N/A
Waldo Road Gateway Analysis	0	0	82,558	0	0	N/A
Total Expenditures by Program	**81,579**	**87,160**	**391,685**	**46,700**	**(40,460)**	**(46.4%)**

Position Levels

The FY 2026 Adopted Budget for the Department of Sustainable Development represents an authorized position of 70.0 FTEs, the same level as the FY 2025 Adopted Budget.

The following table provides an overview of the authorized positions and titles for the Department of Sustainable Development. The FY 2025 Adopted Budget eliminated a vacant Strategic Customer Experience Supervisor position (1.0 FTE). During FY 2025, the Department of Sustainable Development reorganized and reclassified several positions: Staff Specialist position to a Permit Expeditor 1 position (1.0 FTE), Inspector II position to a Plans Examiner II position (1.0 FTE), Executive Assistant Senior position to a Business Services Manager position (1.0 FTE), and a Planner IV position to a Planning Manager position (1.0 FTE).



Title	FY24 Actual	FY25 Adopted	FY25 Amended	FY26 Adopted	# Change vs. FY25 Adopted	% Change vs. FY25 Adopted
Building Official	1.0	1.0	1.0	1.0	0.0	0.0%
Business Services Manager	0.0	0.0	1.0	1.0	1.0	N/A
Chief Resiliency Officer	1.0	1.0	1.0	1.0	0.0	0.0%
Chief Inspector	2.0	2.0	2.0	2.0	0.0	0.0%
Chief Plans Examiner	1.0	1.0	1.0	1.0	0.0	0.0%
City Architect	1.0	1.0	1.0	1.0	0.0	0.0%
Code Enforcement Manager	1.0	1.0	1.0	1.0	0.0	0.0%
Code Enforcement Officer	10.0	10.0	10.0	10.0	0.0	0.0%
Code Enforcement Supervisor	3.0	3.0	3.0	3.0	0.0	0.0%
Deputy Chief Plans Examiner	1.0	1.0	1.0	1.0	0.0	0.0%
Development Review Coordinator	2.0	2.0	2.0	2.0	0.0	0.0%
Director of Sustainable Development	1.0	1.0	1.0	1.0	0.0	0.0%
Executive Assistant Senior	2.0	2.0	1.0	1.0	(1.0)	(50.0%)
Fire Protection Specialist	2.0	2.0	2.0	2.0	0.0	0.0%
GIS and Operational Systems Specialist II	1.0	1.0	1.0	1.0	0.0	0.0%
Inspector I	1.0	1.0	1.0	1.0	0.0	0.0%
Inspector II	7.5	7.5	6.5	6.5	(1.0)	(13.3%)
Inspector III	1.0	1.0	1.0	1.0	0.0	0.0%
Inspector IV	3.0	3.0	3.0	3.0	0.0	0.0%
Land Rights Coordinator	1.0	1.0	1.0	1.0	0.0	0.0%
Permit Expeditor I	2.0	2.0	3.0	3.0	1.0	50.0%
Permit Expeditor II	3.0	3.0	3.0	3.0	0.0	0.0%
Permit Expeditor III	3.0	3.0	3.0	3.0	0.0	0.0%
Planner I	3.0	3.0	3.0	3.0	0.0	0.0%
Planner II	1.0	1.0	1.0	1.0	0.0	0.0%
Planner III	2.0	2.0	2.0	2.0	0.0	0.0%
Planner III (Environmental Planner)	1.0	1.0	1.0	1.0	0.0	0.0%

Title (continued)	FY24 Actual	FY25 Adopted	FY25 Amended	FY26 Adopted	# Change vs. FY25 Adopted	% Change vs. FY25 Adopted
Planner III (Historic Preservation)	1.0	1.0	1.0	1.0	0.0	0.0%
Planner IV	1.0	1.0	0.0	0.0	(1.0)	(100.0%)
Planning Manager	0.0	0.0	1.0	1.0	1.0	N/A
Plans Examiner I	1.0	1.0	1.0	1.0	0.0	0.0%
Plans Examiner II	2.0	2.0	3.0	3.0	1.0	50.0%
Plans Examiner III	1.0	1.0	1.0	1.0	0.0	0.0%
Plans Examiner IV	1.0	1.0	1.0	1.0	0.0	0.0%
Program Coordinator	1.0	1.0	1.0	1.0	0.0	0.0%
Staff Specialist	2.0	2.0	1.0	1.0	(1.0)	(50.0%)
Strategic Customer Experience Manager	1.0	1.0	1.0	1.0	0.0	0.0%
Strategic Customer Experience Supervisor	1.0	0.0	0.0	0.0	0.0	N/A
Technical Support Specialist III	0.5	0.5	0.5	0.5	0.0	0.0%
Urban Forestry Inspector	1.0	1.0	1.0	1.0	0.0	0.0%
Total Authorized FTEs	**71.0**	**70.0**	**70.0**	**70.0**	**0.0**	**0.0%**

Objectives and Performance Measures

The work performed by the Department of Sustainable Development supports all five goals of the City's Strategic Plan. The Department of Sustainable Development will continue to develop performance measures over the next fiscal year.

FY 2026 Initiatives

The Department of Sustainable Development will continue to support the City's Strategic Plan and move forward priorities as approved by the City Commission, specifically:

Comprehensive Plan Update – ImagineGNV: Staff will work to finalize and implement, once adopted, the new Comprehensive Plan, ImagineGNV.

Implement Downtown Strategic Plan: Staff will work to further develop and implement a Downtown Management Organization and other initiatives identified in the Downtown Strategic Plan.

Accessory Dwelling Unit (ADU) Design and Program: Staff will continue to work with the Department of Housing and Community Development to design and construct a set of demonstration ADUs. Construction on four lots is planned to commence in early FY 2026. Staff have also developed four permit ready ADU designs and began distributing them to the public with plans to develop two additional designs in FY 2026.

Implementation of the Revised Florida Building and Fire Prevention Code: Several recent and pending changes to the development review process, subdivisions, Private Providers, and building code require a review of several permitting processes and procedures. Sustainable Development will adjust to the changing permitting landscape while continuing to provide excellent service to neighbors.

Lead Collaborative Development Review Process: The Building Inspections team will work in conjunction with the Planning team to continue to refine coordination techniques and foster a collaborative sustainable development process for stakeholders and neighbors.
Continue Foreclosures and Refine Foreclosure Process: The Codes team will initiate several additional foreclosures to resolve nuisance properties in the community.

Continue Neighborhood Collaboration: Utilize City and Community resources to work with neighborhoods with higher instances of code violations to achieve compliance with City codes. Staff will continue to work closely with the University Park Neighborhood Association as a part of the City's Community First Program.

Continue to Refine Process for Dangerous Buildings and Escheated Properties: The Codes team will continue to enforce appropriate code for securing dangerous or abandoned buildings and develop policies for vacant or derelict City-owned properties.

Comprehensive Plan Update – ImagineGNV: At the Commission's direction, staff have revised the Comprehensive Plan update to align with a more traditional format while continuing to incorporate a focus on equity in the City's planning and decision-making. Staff will present the updated draft in early FY 2026 and plan to move it to adoption prior to the next fiscal year.

Implement Inclusionary Zoning: Staff will work to implement the Inclusionary Zoning Ordinance (Agenda #2022-677), recently adopted affordable housing ordinances, and the state's Live Local Act. Data on the implementation and development of related projects will be collected and reported to the City Commission.

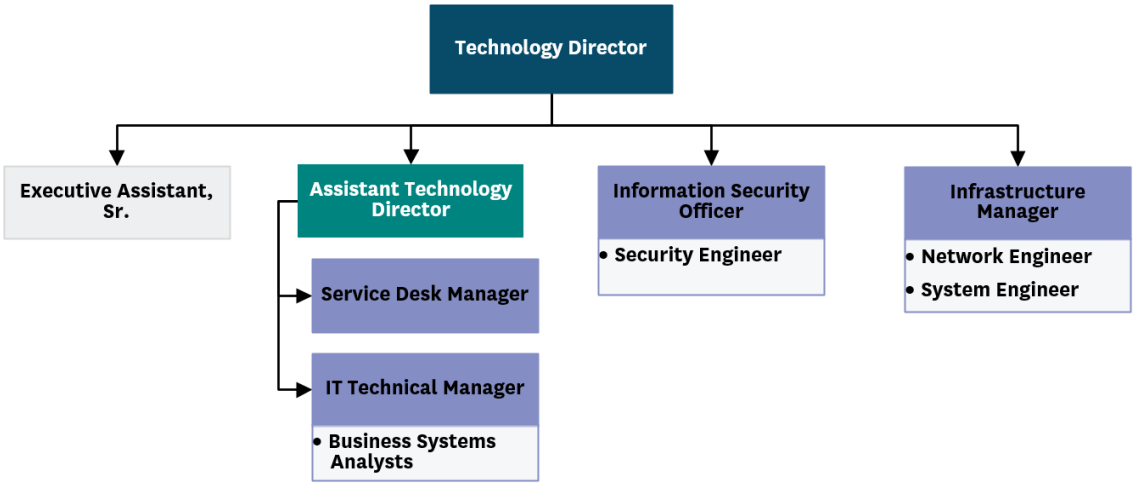
Response to Climate Change: The City finalized the Climate Action Plan during FY 2025, marking a significant milestone in the City's commitment to a sustainable and resilient future. Key strategies addressed include energy, transportation, green building, and technology. The goal is to achieve net zero emissions by 2045, a target that reflects the City's dedication to environmental stewardship and the well-being of future generations. The City and the Chief Resilience Officer will continue to work to implement the City's Climate Action Plan during FY 2026.

Job Corps Initiative: Staff will work on the disposition and planning of the Job Corps property. Potential uses of the property include vocational education, manufacturing sector support and public safety.

Lot 10 Development: Staff will collaborate with other relevant departments and agencies to implement the City's Economic Development Work Plan.

Technology Department

The Technology Department is bringing technology service delivery in-house to provide a user-centric approach that delivers both innovation and value while enhancing the overall service experience for the City's neighbors and community builders.



Core Services

Technology Strategy & Governance

Service Delivery Excellence

Infrastructure Services

Cyber Security & Regulatory Compliance

Enterprise Applications & Analytics

Strategic Connection

"Best in Class" Neighbor Services

Budget Trends and Appropriations

The FY 2026 Adopted Budget for All Funds for the Technology Department is $8.8 million, $482,043 or 5.8% higher than the FY 2025 Adopted Budget for All Funds. The Technology Department is funded by two funds: the General Fund (96.0% of the total budget) and the Technology Administration and Capital Improvement Fund (4.0% of the total budget).

Expenditures by Fund	FY24 Actual	FY25 Adopted	FY25 Amended	FY26 Adopted	$ Change vs. FY25 Adopted	% Change vs. FY25 Adopted
General Fund	11,371,110	8,085,985	10,918,254	8,404,948	318,963	3.9%
Technology Administration and Capital Improvement	202,759	190,000	3,161,816	353,080	163,080	85.8%
Total Expenditures by Fund	**11,573,869**	**8,275,985**	**14,080,070**	**8,758,028**	**482,043**	**5.8%**

The Technology Department budget is comprised primarily of operating expenditures (86.0% of the total budget). The FY 2026 Adopted Budget for Operating expenditures is $7.5 million, $352,830 or 4.9% higher than the FY 2025 Adopted Budget

primarily due to an increase in cost for the Workday system maintenance contract and budgeting for Dark Fiber expenditures. Personnel expenses represent the remainder of the budget (14.0% of the total budget), and are budgeted at $1.2 million, $129,213 or 11.7% higher than the FY 2025 Adopted Budget. The FY 2026 Adopted Budget authorized position level is 16.0 FTEs, 7.0 FTEs higher than the FY 2025 Adopted Budget; additional information on staffing changes is included in the Position Levels section of this overview.

Expenditures by Category - General Fund	FY24 Actual	FY25 Adopted	FY25 Amended	FY26 Adopted	$ Change vs. FY25 Adopted	% Change vs. FY25 Adopted
Salaries & Wages	678,767	871,971	871,971	976,363	104,392	12.0%
Fringe Benefits	184,483	228,461	228,461	253,282	24,821	10.9%
Operating	3,028,343	6,985,553	9,817,822	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**	**10,918,254**	**8,404,948**	**318,963**	**3.9%**
General Fund FTE	**10.0**	**9.0**	**16.0**	**16.0**	**7.0**	**77.8%**

Expenditures by Category - Other Funds	FY24 Actual	FY25 Adopted	FY25 Amended	FY26 Adopted	$ Change vs. FY25 Adopted	% Change vs. FY25 Adopted
Operating	202,759	190,000	3,161,816	353,080	163,080	85.8%
Total Other Funds	**202,759**	**190,000**	**3,161,816**	**353,080**	**163,080**	**85.8%**
Total All Funds	**11,573,869**	**8,275,985**	**14,080,070**	**8,758,028**	**482,043**	**5.8%**
Total FTE	**10.0**	**9.0**	**16.0**	**16.0**	**7.0**	**77.8%**

The FY 2026 Adopted Budget by Cost Center for the Technology Department totals $1.3 million, $129,213 or 11.0% higher than the FY 2025 Adopted Budget due to increases in personnel expenditures. During FY 2025, a new cost center was created to account for one-time expenses for the establishment of the new department ($2 million).

Expenditures by Cost Center	FY24 Actual	FY25 Adopted	FY25 Amended	FY26 Adopted	$ Change vs. FY25 Adopted	% Change vs. FY25 Adopted
Administration	7,612,572	1,173,413	1,283,273	1,302,626	129,213	11.0%
Operations	0	0	2,000,000	0	0	N/A
Total Expenditures by Cost Center	**7,612,572**	**1,173,413**	**3,283,273**	**1,302,626**	**129,213**	**11.0%**

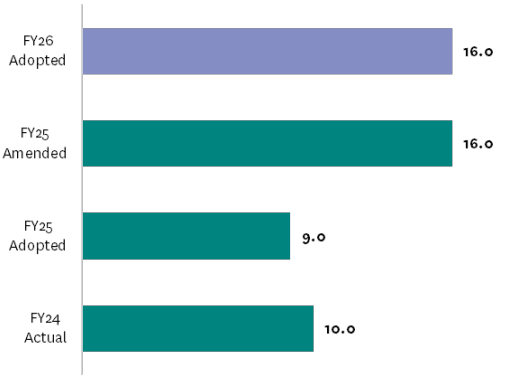
The FY 2026 Adopted Budget by Program for the Technology Department totals $7.5 million, $352,830 or 5.0% higher than the FY 2025 Adopted Budget. There are five programs funded: Bandwidth Costs, ERP Workday Maintenance, Dark Fiber Connectivity, Office 365 Updates, PC Replacement Plan and the Service Level Agreement for Information Technology Services from GRU. The Service Level Agreement for Information Technology Services from Gainesville Regional Utility outlines the support provided to General Government. Additional information on the service level agreement is provided in the FY 2025 Initiatives section of this overview.

Expenditures by Program	FY24 Actual	FY25 Adopted	FY25 Amended	FY26 Adopted	$ Change vs. FY25 Adopted	% Change vs. FY25 Adopted
Bandwidth Costs	50,011	50,500	50,500	50,500	0	0.0%
Computer Network Hardware Replacement	11,264	0	108,736	0	0	N/A
ERP Workday Maintenance	799,443	894,570	894,570	1,084,320	189,750	21.2%
Dark Fiber Connectivity	0		163,080	163,080	163,080	N/A
Office 365 Updates	0	30,000	30,000	30,000	0	0.0%
PC Replacement Plan	143,881	190,000	190,000	190,000	0	0.0%

Expenditures by Program (continued)	FY24 Actual	FY25 Adopted	FY25 Amended	FY26 Adopted	$ Change vs. FY25 Adopted	% Change vs. FY25 Adopted
Service Level Agreement for Information Technology Services from GRU	2,956,698	5,937,502	5,937,502	5,937,502	0	0.0%
Workday Stabilization	0	0	2,700,000	0	0	N/A
Workday Strategic Sourcing and Contract Lifestyles	0	0	722,409	0	0	N/A
Total Expenditures by Program	**3,961,297**	**7,102,572**	**10,796,797**	**7,455,402**	**352,830**	**5.0%**

Position Levels

The FY 2026 Adopted Budget authorized position level is 16.0 FTEs, 7.0 FTEs higher than the FY 2025 Adopted Budget.



The following table provides an overview of the authorized positions and titles for the Technology Department. In FY 2025, a Business Systems Analyst position was eliminated as it has been vacant for some time. During FY 2025, seven FTEs were added to support the first phase of transition away from the Service Level Agreement with GRU: Assistant Technology Director (1.0 FTE), Technology Infrastructure Manager (1.0 FTE), Information Security Officer (ISO) (1.0 FTE), Technology Service Desk Manager (1.0 FTE), Network Engineer (1.0 FTE), System Engineer (1.0 FTE), and a Security Engineer (1.0 FTE). During FY 2026, the Technology Director will continue to evaluate additional position needs and make those requests during the fiscal year.

Title	FY24 Actual	FY25 Adopted	FY25 Amended	FY26 Adopted	# Change vs. FY25 Adopted	% Change vs. FY25 Adopted
Business Systems Analyst, Sr.	7.0	6.0	6.0	6.0	0.0	0.0%
Director of Technology	0.0	0.0	1.0	1.0	1.0	N/A
Executive Assistant, Sr.	1.0	1.0	1.0	1.0	0.0	0.0%
IT Manager PMO	1.0	1.0	0.0	0.0	(1.0)	(100.0%)
IT Technical Manager	1.0	1.0	1.0	1.0	0.0	0.0%
Assistant Technology Director	0.0	0.0	1.0	1.0	1.0	N/A
Technology Infrastructure Manager	0.0	0.0	1.0	1.0	1.0	N/A
Information Security Officer (ISO)	0.0	0.0	1.0	1.0	1.0	N/A
Technology Service Desk Manager	0.0	0.0	1.0	1.0	1.0	N/A
Network Engineer	0.0	0.0	1.0	1.0	1.0	N/A
System Engineer	0.0	0.0	1.0	1.0	1.0	N/A
Security Engineer	0.0	0.0	1.0	1.0	1.0	N/A
Total Authorized FTEs	**10.0**	**9.0**	**16.0**	**16.0**	**7.0**	**77.8%**

Objectives and Performance Measures

The work performed by the Technology Department primarily supports the goal “Best in Class” Neighbor Services. The Technology Department will work to develop department specific objectives and performance measures as a new full service department is established during FY 2026.

FY 2026 Initiatives

The Technology Department will continue to support the City's Strategic Plan and move forward priorities as approved by the City Commission, specifically:

Establishing a City Full-Service Technology Department: In FY 2024, the City contracted with BerryDunn to conduct an assessment of City-specific technology needs. The study evaluated the Gainesville Regional Utilities IT service level agreement and related cost, sought staff and stakeholder input and reviewed the City's technology needs. The results of the study were presented to the City Commission during the Budget Workshop on June 18, 2024 (Agenda Item #2024-405), and staff made a recommendation to move forward with setting up an internal full service technology department for General Government as the study results indicated this could yield cost savings to the City and offered a dedicated IT support structure. This effort is currently underway, with most of the planning and early implementation, to include the hiring of a new Technology Director and creating seven new positions for the first phase of the transition. The City hopes to have a fully functional Technology Department by October 1, 2026 (FY 2027).

Technology Strategy & Transition: During FY 2026, staff will work to:

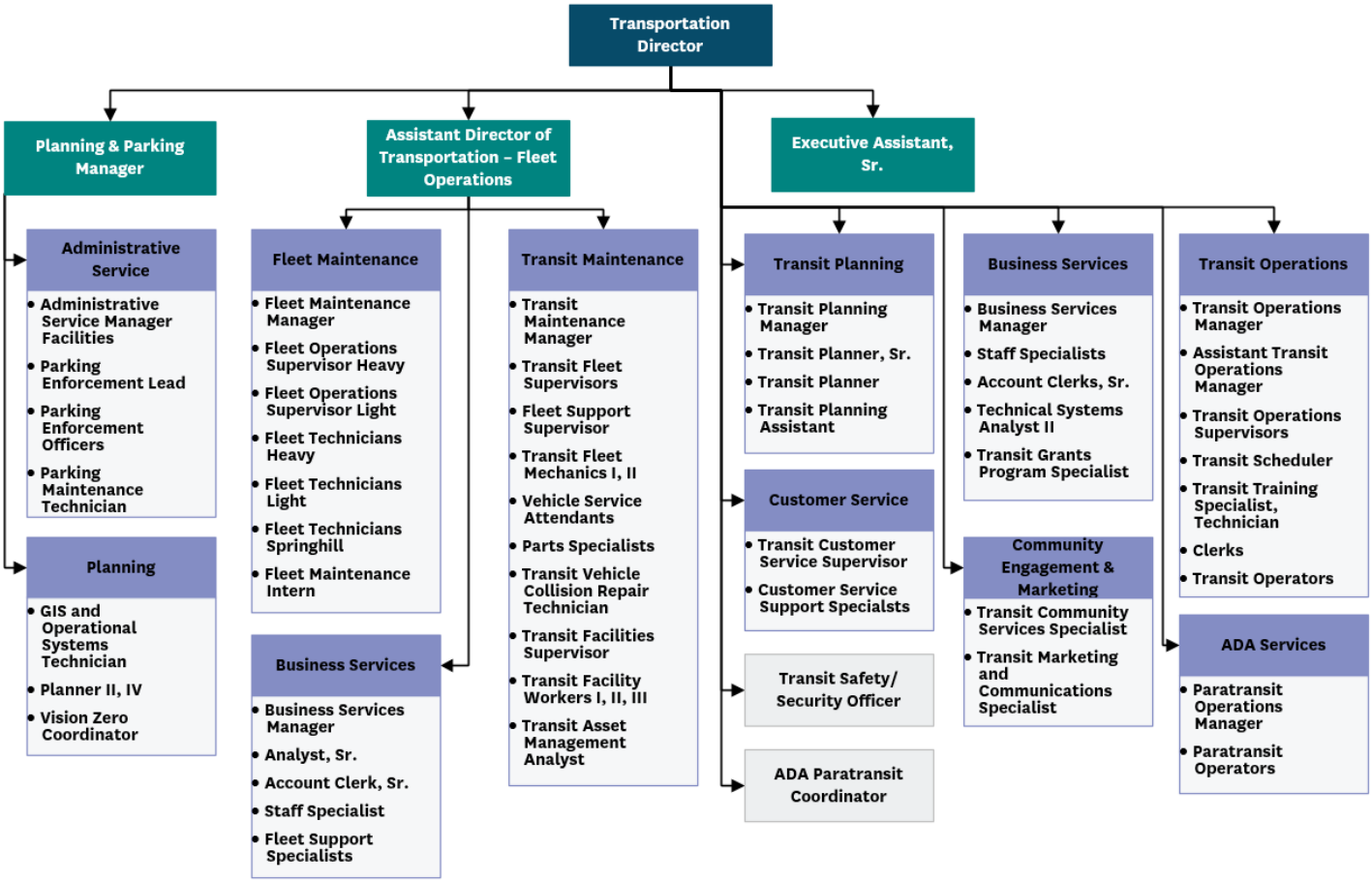
- Develop and execute a comprehensive technology transition roadmap for transitioning from outsourced to insourced services, including staffing, systems, network, support, cyber security, regulatory compliance, processes, contracts and vendor management.
- Execute an IT Service Level Agreement (SLA) that ensures continuity of services and financial stability while we execute the technology transition strategy to General Government (GG) from Gainesville Regional Utilities (GRU).
- Build a high performing technology organization that aligns with the strategic and operational needs of the city while controlling costs and driving user-centric service delivery excellence.
- Position the Technology Department to serve as a strategic partner to the city departments while enabling a sustainable model for ongoing service improvement and innovation.

Enterprise Resource Planning (ERP) System Optimization: During FY 2026, staff will work to:

- Stabilize the Workday platform by resolving all high and medium impact stabilization activities.
- Implement the Workday Strategic Sourcing (WSS) solution to streamline business processes.
- Implement the Workday/Evisort Contract Lifecycle Management (CLM) solution to streamline and consolidate contract lifecycle processes and systems while enabling advanced AI features to drive efficiency.

Transportation Department

The Transportation Department works to enhance the quality of life in Gainesville by providing safe, courteous, equitable, reliable, cost effective, and energy-efficient Transportation, Parking, and Fleet Management services and choices.



Core Services

Transit Services

Parking Operations

Fleet Management Services

Interconnectivity of Transportation Modes and Multimodal Networks

Vision Zero

Strategic Connection

- A Great Place to Live & Experience
- "Best in Class" Neighbor Services
- Equitable Community
- More Sustainable Community

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Budget Trends and Appropriations

Operational Changes

The following operational changes significantly impact the service delivery of the Regional Transit System, a division of the Transportation Department, during FY 2026:

University of Florida Services Agreement: Historically, the City and the University of Florida negotiated a service agreement based on a service rate (determined by a financial model recommended by the FTA) and then agreed on the hours of service. During the last five years, the hours of service have decreased by 3-5% annually due to increases in operating costs and the University of Florida funding source (Transportations Fee) remaining static since 2015. The University of Florida notified the City in March 2024 that it would like to review and reimagine transportation services on campus. Staff from both the University of Florida and the City began to evaluate how the cost of service was determined, how routes were deployed, and ridership data to assist the University with determining its new service model. In January 2025 the City negotiated a new service agreement with the University of Florida which increased the hourly service rate from $84.00 to $88.35. This new rate captured a more accurate blended rate of operating and capital costs for service delivery. Based on this new rate, ridership data and its vision of transportation service delivery on campus, the University of Florida identified routes and hours to fund. The initial contract amount for FY 2026 was approximately $9.6 million which funded 108,600 hours of service ($3.0 million and 34,000 hours of service less than FY 2025) but after several public meetings, additional service was included to provide 114,600 hours of service and a contract of $10.1 million.

In addition to reduction to service hours on University funded routes, the City was forced to reduce service on base Routes 5, 8, 1, and 43. This was in part due to increased operating expenditures such as insurance and pension obligation bond costs and reduced revenue. Through discussions with the University of Florida and the City Commission regarding these routes, both entities approved supplemental funding to limit the impacts from the service reductions by funding peak service on these routes beginning with the Fall 2025 service schedule. Weekend service was also added to Route 26 which serves GRACE Marketplace using a combination of additional County funding and reallocation of service from a less productive route in the City.

ADA Paratransit Services: Regional Transit System staff is working toward insourcing the ADA paratransit service during FY 2026 due to the increased cost associated with providing the paratransit service through a third party. While the annual demand for complementary paratransit trips has seen some growth, from 39,635 trips provided in FY 2020 to 41,485 in FY 2024, the average cost per trip in the same time frame has almost doubled from $35.64 to $69.71. In addition to paying for these trips, the Regional Transit System also supplies the contractor with 17 paratransit vans to provide the service. In order to ensure that the City provides the best and most economical service to the community, over the last two years, Regional Transit System staff have worked with the Florida Department of Transportation and the University of South Florida Center for Urban Transportation Research (CUTR) to complete a Demand Response Service Management and Delivery Analysis in an effort to determine the best options for the Gainesville community. This analysis was presented to the City Commission and the Metropolitan Transportation Planning Organization in early 2025 for consideration. The combination of climbing costs of paratransit outsourcing, service cuts on the fixed route, and reduced revenue projections have largely contributed to the need to take the service in-house. In-housing the paratransit service will also prevent the Regional Transit System from being forced to eliminate approximately 30 FTEs due to the reductions in service on the fixed route, 10 of which are currently filled. The City expects to provide paratransit service beginning in March of 2026.

The FY 2026 Adopted Budget for All Funds for the Transportation Department is $37.3 million, $2.4 million or 6.1% lower than the FY 2025 Adopted Budget. The largest funding source for the Transportation Department is the Regional Transit System Fund (74.1% of the total budget), followed by the Fleet Management Services Fund (21.0% of the total budget), the General Fund (3.7% of the total budget), the Fleet Management – Replacements Fund (0.7% of the total budget), and the General Capital Projects Fund (0.4% of the total budget).

Expenditures by Fund	FY24 Actual	FY25 Adopted	FY25 Amended	FY26 Adopted	$ Change vs. FY25 Adopted	% Change vs. FY25 Adopted
Additional 5 Cents Local Option Gas Tax	0	1,500,000	1,700,000	0	(1,500,000)	(100.0%)
American Rescue Plan	103,892	0	980,881	0	0	N/A
Campus Development Agreement Capital Projects	172,025	0	308,236	0	0	N/A
Capital Improvement Revenue Note 2019	250,000	0	0	0	0	N/A
Contingency Reserve for Declared Emergencies	12,494	0	0	0	0	N/A
Facilities Maintenance Recurring	9,176	0	140,824	0	0	N/A
Fleet Management - Replacements	0	250,000	390,183	279,452	29,452	11.8%
Fleet Management - Services	8,251,102	7,536,517	8,772,918	7,838,068	301,551	4.0%
General Capital Projects	2,167,137	160,000	1,372,251	160,000	0	0.0%
General Fund	1,438,002	1,345,975	1,857,139	1,393,577	47,602	3.5%
Miscellaneous Grants	46,556	0	0	0	0	N/A
Miscellaneous Special Revenue	21,159	0	103,661	0	0	N/A
Regional Transit System	43,585,957	28,982,421	29,517,134	27,678,628	(1,303,793)	(4.5%)
Transportation Mobility Program Area	2,973,153	6,823	6,374,416	0	(6,823)	(100.0%)
Total Expenditures by Fund	**59,030,653**	**39,781,736**	**51,517,642**	**37,349,725**	**(2,432,011)**	**(6.1%)**

The FY 2026 Adopted Budget for the Transportation Department is comprised of personnel expenses (51.0% of the total budget), operating expenses (43.4% of the total budget), capital outlay (0.7% of the total budget) and debt service (4.8% of the total budget). Personnel expenses are budgeted at $19.1 million, $536,066 or 2.9% higher than the FY 2025 Adopted Budget due increases in personnel expenditures. The FY 2026 Adopted Budget authorized position level is 283.0 FTEs, 1.0 FTE higher than the FY 2025 Adopted Budget; additional information on position changes is provided in the Position Levels section of this overview. Operating expenditures are budgeted at $16.2 million, $1.8 million or 9.7% lower than the FY 2025 Adopted budget due to the reduction of the University of Florida service agreement. Capital outlay expenses are budgeted at $279,000, $1.5 million or 84.1% lower than the FY 2025 Adopted Budget due reduced funding allocation for capital projects. Debt Service expenses are budgeted at $1.8 million, $254,374 or 16.5% higher than the FY 2025 Adopted Budget due to higher Pension Obligation Bond debt service.

Expenditures by Category - General Fund	FY24 Actual	FY25 Adopted	FY25 Amended	FY26 Adopted	$ Change vs. FY25 Adopted	% Change vs. FY25 Adopted
Salaries & Wages	688,479	619,485	619,485	644,412	24,927	4.0%
Fringe Benefits	186,605	182,731	182,731	193,440	10,709	5.9%
Operating	561,104	543,759	1,054,923	555,725	11,966	2.2%
Debt Service	1,814	0	0	0	0	N/A
Total General Fund	**1,438,002**	**1,345,975**	**1,857,139**	**1,393,577**	**47,602**	**3.5%**
General Fund FTE	**11.5**	**10.6**	**10.6**	**10.6**	**0.0**	**0.0%**

Expenditures by Category - Other Funds	FY24 Actual	FY25 Adopted	FY25 Amended	FY26 Adopted	$ Change vs. FY25 Adopted	% Change vs. FY25 Adopted
Salaries & Wages	13,850,277	14,005,308	13,969,770	14,199,705	194,397	1.4%
Fringe Benefits	3,889,874	3,721,367	3,756,905	4,027,400	306,033	8.2%
Operating	20,883,440	17,420,719	21,596,562	15,657,302	(1,763,417)	(10.1%)
Capital Outlay	17,478,805	1,750,000	8,798,899	279,000	(1,471,000)	(84.1%)
Debt Service	0	1,538,367	1,538,367	1,792,741	254,374	16.5%

Expenditures by Category - Other Funds (continued)	FY24 Actual	FY25 Adopted	FY25 Amended	FY26 Adopted	$ Change vs. FY25 Adopted	% Change vs. FY25 Adopted
Other Financing Uses (Transfers)	1,490,255	0	0	0	0	N/A
Total Other Funds	**57,592,651**	**38,435,761**	**49,660,503**	**35,956,148**	**(2,479,613)**	**(6.5%)**
Total All Funds	**59,030,653**	**39,781,736**	**51,517,642**	**37,349,725**	**(2,432,011)**	**(6.1%)**
Total FTE	**308.5**	**282.0**	**282.0**	**283.0**	**1.0**	**0.4%**

The following table shows the FY 2026 Adopted Budget by cost center in the Transportation Department. The FY 2026 Adopted Budget for cost centers is $36.9 million, $1.2 million or 3.0% lower than the FY 2025 Adopted Budget. There are ten funded cost centers in the FY 2026 Adopted Budget, with Regional Transit System (RTS) operations making up the largest portion ($27.4 million or 74.4% of the total budget). Fleet Administration operations make up the second largest portion ($8.1 million or 21.9% of the total budget). The Transportation and Strategic Planning and Parking Operations cost centers make up the rest of the Department budget ($1.3 million or 3.7% of the total budget).

Expenditures by Cost Center	FY24 Actual	FY25 Adopted	FY25 Amended	FY26 Adopted	$ Change vs. FY25 Adopted	% Change vs. FY25 Adopted
Administrative Services	(19,389)	0	0	0	0	N/A
Community Bike Program	743	0	0	0	0	N/A
Fleet Administration	1,671,026	1,872,060	1,962,248	1,719,882	(152,178)	(8.1%)
Fleet Operations	6,192,078	5,914,457	6,416,790	6,368,638	454,181	7.7%
Parking Operations	587,362	744,185	744,185	803,621	59,436	8.0%
RTS ADA Transportation	3,239,804	3,095,072	3,095,072	1,876,932	(1,218,140)	(39.4%)
RTS Administration	7,016,800	6,274,815	6,385,728	7,258,042	983,227	15.7%
RTS Maintenance	4,883,352	5,157,257	5,157,257	5,456,372	299,115	5.8%
RTS Marketing and Communications	178,919	206,514	206,514	244,952	38,438	18.6%
RTS Planning	444,705	421,763	421,763	383,521	(38,242)	(9.1%)
RTS Operations	27,521,311	13,827,000	13,894,402	12,228,349	(1,598,651)	(11.6%)
Traffic Management System	3,177	0	0	0	0	N/A
Traffic Signals	371,588	0	0	0	0	N/A
Transportation and Strategic Planning	859,536	540,899	545,414	554,561	13,662	2.5%
Total Expenditures by Cost Center	**52,951,010**	**38,054,022**	**38,829,373**	**36,894,869**	**(1,159,153)**	**(3.0%)**

The following table shows the FY 2026 Adopted Budget by program for the Transportation Department. The FY 2026 Adopted Budget for programs is $ 294,856, $ 227,142 or 335.4% higher than the FY 2025 Adopted Budget due to the addition of the Trunked Radio System allocation to this Department ($230,462). Additional programs are funded by carryforward from prior years as shown in the FY 2025 Amended Budget ($3.1 million).

Expenditures by Program	FY24 Actual	FY25 Adopted	FY25 Amended	FY26 Adopted	$ Change vs. FY25 Adopted	% Change vs. FY25 Adopted
Bicycle/Pedestrian Advisory Board	312	22,214	22,214	17,648	(4,566)	(20.6%)
FTA Grant Vehicle Proceeds	97,729	0	83,119	0	0	N/A
Fuel Hedging	11,000	0	0	0	0	N/A
Hurricane Debby	1,604	0	0	0	0	N/A
Hurricane Helene	10,889	0	0	0	0	N/A
Mobility Plan (All Zones)	164,226	0	135,774	0	0	N/A
Micromobility Program	11,375	45,500	45,501	46,747	1,247	2.7%
Pedestrian Safety Countermeasures	21,159	0	53,841	0	0	N/A
Sidewalk Fee In Lieu	0	0	103,661	0	0	N/A
SW 20th Apartments (The Mason) Invasive Species Management	5,100	0	32,100	0	0	N/A

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Expenditures by Program (continued)	FY24 Actual	FY25 Adopted	FY25 Amended	FY26 Adopted	$ Change vs. FY25 Adopted	% Change vs. FY25 Adopted
TMPA Transportation Studies	0	0	160,000	0	0	N/A
Trunked Radio System (TRS)	203,338	0	273,278	230,462	230,462	N/A
UF Context - TMPA	0	0	90,335	0	0	N/A
Weatherproofing	9,176	0	140,824	0	0	N/A
Zone B - TMPA	0	0	476,079	0	0	N/A
Zone C - TMPA	0	0	383,861	0	0	N/A
Zone D - TMPA	0	0	552,130	0	0	N/A
Zone M - TMPA	0	0	649,180	0	0	N/A
Total Expenditures by Program	**535,909**	**67,714**	**3,201,897**	**294,856**	**227,142**	**335.4%**

The following table shows the FY 2026 Adopted Budget by project for the Transportation Department. The FY 2026 Adopted Budget for projects is $160,000, $1.5 million or 90.4% lower than the FY 2025 Adopted Budget. Projects funded in FY 2026 include ADA Curb Ramp Retrofits ($50,000) and Sidewalk Construction ($110,000). Additional programs are funded by carryforward from prior years, as shown in the FY 2025 Amended Budget ($7.8 million).

Expenditures by Project	FY24 Actual	FY25 Adopted	FY25 Amended	FY26 Adopted	$ Change vs. FY25 Adopted	% Change vs. FY25 Adopted
ADA Curb Ramp Retrofits	0	50,000	97,781	50,000	0	0.0%
Asset Works / Fuel Focus Replacement	5,410	0	784,063	0	0	N/A
NW 19th St / 31st Ave Sidewalk (NW 31st Place to Glen Springs Rd) Zone B	0	0	140,000	0	0	N/A
NW 2nd St Sidewalk (NW 8th Ave to NW 14th Ave)	0	0	341,690	0	0	N/A
NW 31st Dr Sidewalk (NW 8th Ave to NW 15th Ave) Zone B	0	0	240,000	0	0	N/A
NW 36th Ave Trail (NW 21st Dr to NW 21st St) Zone B	0	0	160,000	0	0	N/A
NW 4th Place Trail (NW 62nd Blvd to Terwilliger Trail) Zone B	0	0	160,000	0	0	N/A
NW 53rd Ave Sidewalk (NW 21st St to Existing)	330,926	0	90	0	0	N/A
RTS Bus Stop Improvements			100,000	0	0	N/A
Sidewalk Construction	4,665	110,000	465,693	110,000	0	0.0%
SW 40th Blvd Connector (existing to SW 62nd Blvd) Zone M	0	0	19,750	0	0	N/A
SW 42nd St Sidewalk (SW 20th Ave to SW 15th Pl)	0	0	350,000	0	0	N/A
SW 43rd St Roadway construction (SW 20th Ave to SW 24th Ave)	981,585	0	417,825	0	0	N/A
SW 47th Ave Roadway (East of SW 34th St)	243,602	0	1,859,253	0	0	N/A
SW 62nd Blvd Arterial Connector Fund	3,398,644	0	808,776	0	0	N/A
SW 62nd Blvd RTS Hub	0	0	99,525	0	0	N/A
SW 6th Street (16th Ave to Depot Ave) Vision Zero	0	1,500,000	1,650,000	0	(1,500,000)	(100.0%)
TMS Equipment and Installation	5,800	0	0	0	0	N/A

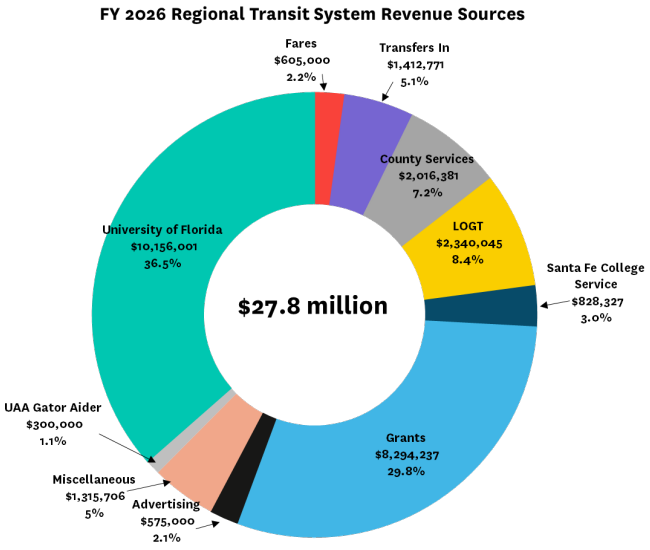
Expenditures by Project (continued)	FY24 Actual	FY25 Adopted	FY25 Amended	FY26 Adopted	$ Change vs. FY25 Adopted	% Change vs. FY25 Adopted
Vision Zero	47,185	0	452,808	0	0	N/A
Vision Zero - ADA	250,000	0	0	0	0	N/A
Vision Zero - NW 8th Avenue/6th Street Lane Repurposing	38,055	0	532,123	0	0	N/A
Vision Zero-10th/12th One-Way Pairs	20,908	0	498,758	0	0	N/A
Vision Zero-NE 3rd/Waldo Road	44,929	0	0	0	0	N/A
W University Ave/W 13 St PD&E and Design	172,025	0	308,236	0	0	N/A
Total Expenditures by Program	**5,543,734**	**1,660,000**	**9,486,372**	**160,000**	**(1,500,000)**	**(90.4%)**

Regional Transit System (RTS): In FY 2024, the City celebrated the 50th Anniversary of RTS, the City's public transportation system that serves the Gainesville area, and the University of Florida and Santa Fe College campuses, and which began as a small private company before becoming a public asset in 1974.

The origins of Gainesville's bus service can be traced to the private Gainesville Transit Company, founded in 1968. The City contracted with the company for bus services on three "City lines." The University of Florida contract for service included three "campus lines," and the two systems operated separately.

In December 1973, the City and Alachua County entered into an interlocal agreement to create the Gainesville/Alachua County Regional Transportation Board, ensuring bus service continued while the county's purchase of the transit company and its 16 buses was finalized. The Regional Transit System officially became a public asset in April 1974. The City assumed RTS operations in 1981.

Today, RTS provides fixed-route bus, mobility on demand microtransit, and paratransit services to the community. There are 100 buses in the City's fleet, 24 routes throughout the Gainesville Urbanized Area and two University of Florida campus routes.



The Regional Transit System makes up 74.4% of the total Transportation Department budget. In FY 2026, RTS projects to collect $27.8 million in revenue, $1.3 million or 4.5% less than the FY 2025 Adopted Budget primarily driven by the reduction in the University of Florida services agreement. As reflected in the graph to the right, in FY 2026, 36.5% revenues are generated by contractual obligations with the University of Florida for transportation services. The second largest revenue source is Grants funding (29.8% of the total budget) and these are grants received from agencies such as the Federal Transit Administration and Florida Department of Transportation. The third largest revenue source is the Local Option Gas Tax (8.4% of the total budget) which is collected by the State of Florida and remitted to RTS for the portion of the Local Option Gas Tax dedicated for transit services. The fourth largest revenue source is the revenue received from Alachua County for transit services provided outside the City limits (7.2% of the total budget). Santa Fe College also contracts with RTS for transit services (3.0% of the total budget). The University Athletics Association pays for Gator Aider game-day shuttle services (1.1% of the total budget).The remaining revenue sources include UF Health – Shands employee passes, advertising fees, fare collections, miscellaneous revenues and transfers in from other funds.

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In FY 2026, the General fund will transfer into RTS for the Transit portion of the Local Option Gas Tax received by the General Fund ($690,000), funding for routes 5, 8, 15, and 43 ($522,841), funding for the Fare Free program for neighbors ages 18 and under and 65 and over ($190,000), and employee bus passes programs for General Government ($9,930).

The following table provides an overview of citywide expenditures to operate the Regional Transit System. This includes expenses directly budgeted in the Transportation Department as well as expenditures for support outside of the Department.

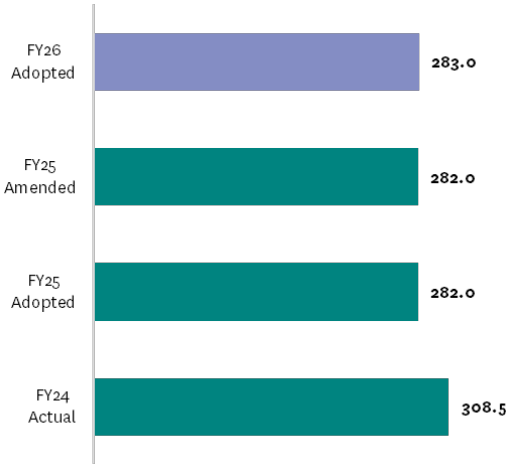
Expenditures	FY24 Actual	FY25 Adopted	FY25 Amended	FY26 Adopted	$ Change vs. FY25 Adopted	% Change vs. FY25 Adopted
RTS ADA Transportation	3,239,804	3,095,072	3,095,072	1,876,932	(1,218,140)	(39.4%)
RTS Administration	7,114,529	6,274,815	6,468,847	7,258,042	983,227	15.7%
RTS Maintenance	4,883,352	5,157,257	5,157,257	5,456,372	299,115	5.8%
RTS Marketing and Communications	178,919	206,514	206,514	244,952	38,438	18.6%
RTS Operations	27,724,649	13,827,000	14,167,680	12,458,811	(1,368,189)	(9.9%)
RTS Planning	444,705	421,763	421,763	383,521	(38,242)	(9.1%)
Financial Services Staff Allocation	45,369	50,151	50,151	49,292	(859)	(1.7%)
Procurement & Contracts Management Staff Allocation	106,058	110,795	110,795	115,547	4,752	4.3%
Total Expenditures by Cost Center	**43,737,384**	**29,143,367**	**29,678,080**	**27,843,468**	**(1,299,899)**	**(4.5%)**

In FY 2026, the expenses in the Regional Transit System are budgeted at $27.8 million, $1.3 million or 4.5% lower than the FY 2025 Adopted Budget. In FY 2026 more than half (57.1) of RTS expenses are related to personnel services. Fuel expenditures (7.0%) and a contractual agreement to provide ADA transit services (0.9%) are two operating expenditures for RTS. The Other operating expenses include Indirect Costs, Insurance Premiums and Pension Obligation Bond Payments (34.9%).

RTS Expenditures	FY24 Actual	FY25 Adopted	FY25 Amended	FY26 Adopted	$ Change vs. FY25 Adopted	% Change vs. FY25 Adopted
Personnel Services	15,589,138	15,533,226	15,533,226	15,907,276	374,050	2.4%
Fuel	2,049,137	1,731,893	1,731,893	1,955,514	223,621	12.9%
Other Contractual Services	4,169,652	3,495,000	3,484,000	262,442	(3,232,558)	(92.5%)
Other	21,929,457	8,383,248	8,928,961	9,718,236	1,334,988	15.9%
Total Other Funds	**43,737,384**	**29,143,367**	**29,678,080**	**27,843,468**	**(1,299,899)**	**(4.5%)**

Position Levels

The FY 2026 Adopted Budget authorized position level for the Transportation Department is 284.0 FTEs, 2.0 more FTEs than the FY 2025 Adopted Budget. This includes the elimination of a Vehicle Service Attendance position (1.0 FTE).



In FY 2026, the Regional Transit System will transition the Americans with Disabilities Act (ADA) paratransit services, currently provided by an external third party, in-house. To provide this service, the following positions were added: Transit/Paratransit Operations Manager position (1.0 FTE), a Customer Services Support Specialist I for RTS position (1.0 FTE), and an Account Clerk Senior for RTS position (1.0 FTE). In addition, Transit Operator positions are reclassified to Paratransit Operator positions (18.0 FTEs).

The following table provides an overview of the authorized positions and titles for the Transportation Department. During FY 2025, the following position

reclassifications were made: a Fleet Support Specialist position to a Fleet Technician 1 position (1.0 FTE), reclassification of a Fleet Service Advisor position to a Fleet Support Specialist position (2.0 FTEs), a Director of Fleet Management position to an Assistant Director of Transportation position (1.0 FTE), Maintenance Workers I and III positions to Transit Facility Maintenance Workers I, II, III positions (6.0 FTEs), and a Transit Marketing & Communications Assistant position to a Transit Marketing & Communications Specialist position (1.0 FTE).

Title	FY24 Actual	FY25 Adopted	FY25 Amended	FY26 Adopted	# Change vs. FY25 Adopted	% Change vs. FY25 Adopted
Account Clerk Sr.	1.0	1.0	1.0	1.0	0.0	0.0%
Account Clerk, Sr. for RTS	2.0	2.0	2.0	3.0	1.0	50.0%
ADA Paratransit Coordinator	1.0	1.0	1.0	1.0	0.0	0.0%
Administrative Services Manager Facilities	1.0	1.0	1.0	1.0	0.0	0.0%
Analyst Sr.	1.0	1.0	1.0	1.0	0.0	0.0%
Assistant Director of Transportation	1.0	1.0	1.0	1.0	0.0	0.0%
Assistant Fleet Maintenance Manager	1.0	0.0	0.0	0.0	0.0	N/A
Business Services Manager	1.0	1.0	1.0	1.0	0.0	0.0%
Business Services Manager	1.0	1.0	1.0	1.0	0.0	0.0%
Clerk I for RTS	2.0	2.0	2.0	2.0	0.0	0.0%
Customer Service Support Specialist I	4.0	4.0	4.0	5.0	1.0	25.0%
Director of Fleet Management	1.0	1.0	1.0	0.0	(1.0)	(100.0%)
Director of Transportation	1.0	1.0	1.0	1.0	0.0	0.0%
Engineer IV/Utility Designer IV	1.0	1.0	1.0	1.0	0.0	0.0%
Executive Assistant Sr.	1.0	1.0	1.0	1.0	0.0	0.0%
Fleet Maintenance Manager	1.0	1.0	1.0	1.0	0.0	0.0%
Fleet Mechanic I for RTS	12.0	7.0	9.0	9.0	2.0	28.6%
Fleet Mechanic II for RTS	9.0	9.0	9.0	9.0	0.0	0.0%
Fleet Operations Supervisor	2.0	2.0	2.0	2.0	0.0	0.0%
Fleet Service Advisor	2.0	2.0	0.0	0.0	(2.0)	(100.0%)
Fleet Support Specialist	2.0	3.0	4.0	4.0	1.0	33.3%
Fleet Support Supervisor	1.0	1.0	1.0	1.0	0.0	0.0%
Fleet Technician I	2.0	2.0	3.0	4.0	2.0	100.0%
Fleet Technician II	6.0	6.0	6.0	6.0	0.0	0.0%
Fleet Technician, Master	8.0	8.0	8.0	8.0	0.0	0.0%
GIS and Operational Systems Technician	1.0	1.0	1.0	1.0	0.0	0.0%
Maintenance Worker I	5.0	5.0	0.0	0.0	(5.0)	(100.0%)
Maintenance Worker III	1.0	1.0	0.0	0.0	(1.0)	(100.0%)
Paratransit Operator for RTS	0.0	0.0	0.0	18.0	18.0	N/A
Parking Enforcement Officer	3.0	3.0	3.0	3.0	0.0	0.0%
Parking Enforcement Officer, Lead	1.0	1.0	1.0	1.0	0.0	0.0%
Parking Maintenance Technician	1.0	1.0	1.0	1.0	0.0	0.0%
Parts Specialist for RTS	3.0	3.0	3.0	3.0	0.0	0.0%
Planner II	1.0	1.0	1.0	1.0	0.0	0.0%
Planner IV	1.0	1.0	1.0	1.0	0.0	0.0%
Planning Manager, Public Works	1.0	1.0	1.0	1.0	0.0	0.0%
Program Coordinator	0.5	0.0	0.0	0.0	0.0	N/A

Title (continued)	FY24 Actual	FY25 Adopted	FY25 Amended	FY26 Adopted	# Change vs. FY25 Adopted	% Change vs. FY25 Adopted
Project Manager	1.0	1.0	1.0	1.0	0.0	0.0%
Staff Specialist	1.0	1.0	1.0	1.0	0.0	0.0%
Staff Specialist for RTS	3.0	3.0	3.0	3.0	0.0	0.0%
Technical Systems Analyst II	1.0	1.0	1.0	1.0	0.0	0.0%
Transit Asset Management Analyst	1.0	1.0	1.0	1.0	0.0	0.0%
Transit Community Services Specialist	1.0	1.0	1.0	1.0	0.0	0.0%
Transit Customer Services Supervisor	1.0	1.0	1.0	1.0	0.0	0.0%
Transit Facilities Supervisor	1.0	1.0	1.0	1.0	0.0	0.0%
Transit Facility Maintenance Worker I	0.0	0.0	4.0	4.0	4.0	N/A
Transit Facility Maintenance Worker II	0.0	0.0	1.0	1.0	1.0	N/A
Transit Facility Maintenance Worker III	0.0	0.0	1.0	1.0	1.0	N/A
Transit Fleet Supervisor	4.0	4.0	4.0	4.0	0.0	0.0%
Transit Grants Program Specialist	1.0	1.0	1.0	1.0	0.0	0.0%
Transit Maintenance Manager, Assistant	0.0	0.0	0.0	0.0	0.0	N/A
Transit Marketing & Communications Assistant	1.0	1.0	0.0	0.0	(1.0)	(100.0%)
Transit Marketing & Communications Specialist	0.0	0.0	1.0	1.0	1.0	N/A
Transit Marketing & Communications Supervisor	1.0	0.0	0.0	0.0	0.0	N/A
Transit Operations Manager	1.0	1.0	1.0	1.0	0.0	0.0%
Transit Operations Manager, Assistant	1.0	1.0	1.0	1.0	0.0	0.0%
Transit Operations Supervisor	12.0	12.0	12.0	12.0	0.0	0.0%
Transit Operator	175.0	156.0	154.0	136.0	(20.0)	(12.8%)
Transit Planner	1.0	1.0	1.0	1.0	0.0	0.0%
Transit Planner, Sr.	1.0	1.0	1.0	1.0	0.0	0.0%
Transit Planning Assistant	1.0	1.0	1.0	1.0	0.0	0.0%
Transit Planning Manager	1.0	1.0	1.0	1.0	0.0	0.0%
Transit Safety & Security Officer	1.0	1.0	1.0	1.0	0.0	0.0%
Transit Scheduler	1.0	1.0	1.0	1.0	0.0	0.0%
Transit Training Specialist	1.0	1.0	1.0	1.0	0.0	0.0%
Transit Training Technician	1.0	1.0	1.0	1.0	0.0	0.0%
Transit Vehicle Collision Repair Technician	1.0	1.0	1.0	1.0	0.0	0.0%
Transit/Paratransit Operations Manager	0.0	0.0	0.0	1.0	1.0	N/A
Vehicle Service Attendant	1.0	1.0	1.0	0.0	(1.0)	(100.0%)
Vehicle Service Attendant for RTS	9.0	8.0	8.0	8.0	0.0	0.0%
Total Authorized FTEs	**308.5**	**282.0**	**282.0**	**284.0**	**2.0**	**0.7%**

Objectives and Performance Measures

The work performed by the Transportation Department supports the following goals of the City's Strategic Plan: Equitable Community, More Sustainable Community and A Great Place to Live and Experience. The following tables provide an overview of objectives and key performance measures for the Transportation Department.

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Goal: A Great Place to Live and Experience

Objective: Increase Mobility.

The Transportation Department aim to increase mobility in the city through the placement of bus shelters and by promoting walkability through the number of sidewalks and bike facilities available to neighbors. The Transportation Department is on target to meet the FY 2025 goals for both of these performance measures.

Performance Measure	FY24 Actual	FY25 Goal	FY25 Q3	FY25 On or Off Target?	FY26 Goal
Placement of Bus Shelters	8	10	27	On Target	10
Construction of Sidewalks and Bike Facilities (miles)	2.7	2.0	1.6	On Target	1.8

Goal: "Best in Class" Neighbor Services

Objective: Provide reliable transportation service.

Overall, Regional Transit System complaints have been trending down and are on target to meet goal for FY 2025. Due to this success, the goal in FY 2026 is to continue to reduce the number of complaints.

The Number of Revenue Miles is on target for the FY 2025 goal due to the increased demand anticipated in the fourth quarter because of the Fall semester service changes. The goal for FY 2026 is reduced to account for the reductions in service.

Performance Measure	FY24 Actual	FY25 Goal	FY25 Q3	FY25 On or Off Target?	FY26 Goal
Number of Valid Complaints	234	400	166	On Target	200
Number of Revenue Miles	2,919,580	2,750,000	2,010,576	On Target	2,500,000

Objective: Continue to work with University of Florida to improve transit services on and off campus.

Over the past year, the Regional Transit System has reduced service hours to adjust for reduced contractual obligations with external partners; this is primarily related to the reduction of 34,000 service hours from the prior University of Florida Service Agreement. In addition, RTS has exhausted federal funding that subsidized operating costs during the COVID-19 pandemic. As a result, RTS has reduced service hours and is not on target to provide 230,000 service hours by the end of FY 2025. The FY 2026 goal continues this adjustment with a goal to deliver 203,000 service hours.

Performance Measure	FY24 Actual	FY25 Goal	FY25 Q3	FY25 On or Off Target?	FY26 Goal
Number of Total Service Hours	243,154	230,000	167,548	Not On Target	203,000

Objective: Maximize the use of our resources in the delivery of our services to both internal and external customers.

The Transportation Department has made strides to meet the annual goals related to repair and maintenance of vehicles even with the challenge of rising parts costs and the FY 2026 goal has been increased to reflect rising costs. The Department

is on target to meet FY 2025 goals for the Total Fleet Assets, Technician Productivity, and Percentage of Scheduled vs Unscheduled Repairs.

Performance Measure	FY24 Actual	FY25 Goal	FY25 Q3	FY25 On or Off Target?	FY26 Goal
Repair and Maintenance Cost Per Vehicle	$4,739	$4,100	$4,197	Not On Target	$4,600
Total Fleet Assets	1,585	1,550	1,605	On Target	1,590
Technician Productivity	97%	90%	97%	On Target	90%
Percentage of Repairs Scheduled	78%	70%	82%	On Target	70%
Percentage of Repairs Unscheduled	22%	30%	18%	On Target	30%

Goal: Equitable Community

Objective: Increase Mobility.

The Department will continue to implement the multi-year plan to construct landing pads until all bus stops meet ADA guidelines. Landing pads provide a safe and level surface for passengers to board and de-board the bus and are an ADA requirement. As of the third quarter of FY 2025, the Department is on target to exceed the FY 2025 goal. The goal for FY 2026 is 30 more landing pads which will help us reach the goal of full ADA accessibility at every RTS bus stop.

Performance Measure	FY24 Actual	FY25 Goal	FY25 Q3	FY25 On or Off Target?	FY26 Goal
Placement of Landing Pads	10	30	87	On Target	30

Goal: More Sustainable Community

Objective: Grow the alternative and reduce automobile dependency.

The Regional Transit System is not on target to meet the FY 2025 goal for passenger trips; this is primarily due to service reductions from the University of Florida.

Micromobility trips have decreased since inception in June 2021 as the use of personal micromobility units has become more prevalent causing the goal set for FY 2024 to not be met. To adjust for this, the goal for FY 2025 was set at 125,000 trips, a reduction of 24.2% over prior year, to account for the reduction in use of this service. The goal for FY 2025 is on target to be met.

Performance Measure	FY24 Actual	FY25 Goal	FY25 Q3	FY25 On or Off Target?	FY26 Goal
Number of Passenger Trips	5,481,903	5,000,000	3,878,401	Not on Target	4,500,000
Number of Micromobility Trips	143,523	125,000	117,430	On Target	125,000

FY 2026 Initiatives

The Transportation Department will continue to support the City's Strategic Plan and move forward priorities as approved by the City Commission, specifically:

Provide An Affordable or Free Transit Service with Fixed Routes and On-Demand Services Accessible For All: The Transportation Department will:

- Continue to partner with the County and State to offer the Age Based Fare Free Transit Program for people 18 years and under or 65 years and older
- Implement service modifications per the University of Florida contract, and Transit Planning study recommendations
- Identify a location for the proposed NW Transfer Station

Revitalize East Gainesville Neighborhoods with Well-Maintained and Upgraded City Infrastructure: The Transportation Department will continue to identify opportunities for the retrofit of pedestrian and bicycle facilities in East Gainesville and to promote the use of micromobility services. In FY 2025, the Department obtained funding for the construction of the Waldo Road and NE 3rd Avenue intersection reconfiguration and continued to seek opportunities to advance the implementation of the East University Avenue project. The projects will facilitate pedestrian and bicycle access and crossings, enhance accessibility to transit, and close gaps in the bicycle network enhancing mobility options. The Department will continue to seek funding opportunities through grants for implementation of the projects.

Vision Zero Strategy: The Transportation Department continues to advance the City's Vision Zero goals of zero fatalities and severe injuries through enhanced data management and analysis, enhanced collaboration with partner agencies, and through advancing the planning, design and construction of infrastructure modifications as well as engaging and educating the community through outreach efforts for a coordinated and cohesive approach. The Department obtained a federal grant of approximately $1.6 million to enhance the transportation system, participated in or led 10 outreach events including project meetings, held a Vision Zero Open House, added new dashboards to the Vision Zero website, published a quarterly Vision Zero newsletter, and reviewed 25 public requests related to safety. In FY 2026, the department will continue to advance the initiatives outlined in the Vision Zero Action Plan and will work with partner agencies to complete grant funded projects including the road safety analysis for W 34th St and SW 35th Place, the citywide speed management plan, and street lighting analysis.

University of Florida Service Agreement: The Transportation Department will continue to monitor service performance and will work with University of Florida to modify or add service as necessary in order to meet the University and community needs.

ADA Paratransit Services: RTS staff is working toward insourcing the paratransit service during FY 2026 due increasing costs of outsourcing the paratransit service, service cuts on the fixed-route, and reduced revenue projections. Recognizing that there are differences between paratransit and fixed-route services and the shortened timeline for implementation to insource these services, RTS staff is taking steps to help reduce potential disruptions for riders. Staff is working with paratransit service experts and peer transit agency staff to ensure the operational and logistical needs to insource the service are in place and is developing a public engagement campaign to ensure that the community stakeholders receive sufficient notice prior to any changes taking place.

Have a High Level of Neighbor Satisfaction with City Services and Services Response: The Transportation Department will implement the survey result recommendations from the recent Transit

Planning studies. Customer Service staff is developing improved tracking methods and reporting of feedback for transit and parking customers. With this data, performance metrics and improved service delivery goals will be set. The Community Engagement and Marketing staff have set goals to attend and participate in an average of one community event per week for FY 2026.

Upgrade Information Technology Systems – Hardware and Software - To Better Serve Neighbors: The Transportation Department has installed passenger information kiosks at both Transfer Stations and has plans to expand to other major mobility hubs, with one each expected to be installed and in service in FY 2026 and FY 2027. Additionally, the Department is working with other City Departments such as Public Works and Sustainable Development to continue identifying funding sources to add additional improvements for neighbors including solar lighting and/or charging stations at bus shelters.

Equitable Access for All Neighbors to Healthcare and Other Services: The Transportation Department implemented a multi-year ADA bus stop improvement project and helped advance mobility goals identified in the City's Comprehensive Plan by identifying and prioritizing needs, identifying funding sources, advancing the planning and design of bicycle and pedestrian infrastructure, and reducing infrastructure barriers by enhancing accessibility to all neighbors. Over three miles of bicycle and pedestrian infrastructure were designed and are ready for implementation in FY 2025; the ADA Transition Plan was completed and 51 ADA ramps retrofitted in FY 2025. In addition, sidewalks and ADA ramps are retrofitted and/or added by private developers through the land development process (250 land development applications were reviewed in FY 2025) and by the Public Works Department. To advance this goal, the Department will:

- Complete design of Phase 2 of ADA bus stop improvements project and identify funding for construction
- Complete Eastside Transfer Station design and bid preparation for construction
- Implement federal grants to enhance roadway safety for all users on University Avenue and other high conflict corridors
- Continue to identify and prioritize bicycle and pedestrian infrastructure retrofits to enhance access for all neighbors

Paratransit Services: The Regional Transit System continued to provide complementary paratransit services through a contract with MV Transportation in FY 2025, however the Department is exploring options to transition the service in-house during FY 2026. Staff anticipates that doing so would provide a more cost-effective service to our community.

Enhance the Access to City Services, Information, Programs, Facilities and Activity for All Neighbors: Micromobility trips continue to decrease since inception of the program in FY 2022 as the use of personal micromobility units has become more prevalent. The program continues to meet the intent of closing gaps in the transportation system, integrating modes during the first and last mile of trips. The Transportation Department will continue to enhance outreach efforts and management of subsidized transportation options to enhance access and mobility of all neighbors by:

- Continuing to partner with ElderCare to facilitate subsidized ride services to elderly neighbors
- Monitoring the micromobility services in the equity area and promote programs that offer discounted rides for eligible users
- Continuing to offer Microtransit service options in East Gainesville

Increase the City's Use of Renewable Resources: The Transportation Department will continue to identify ways to become more efficient, including finding options to promote the use of renewable resources by:

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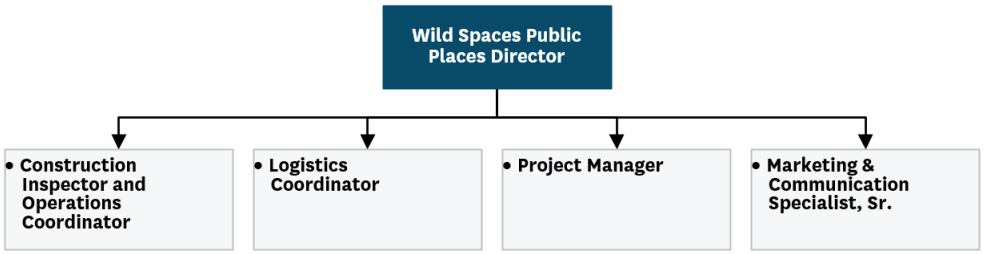
- Initiating Request for Proposal for Employee Parking Solar canopy project
- Obtaining funding for and initiating procurement of a new fare collection system for the fixed route system
- Adding electric and hybrid buses to the transit fleet
- Monitoring vehicle replacement plan

Wild Spaces Public Places Department

On November 8, 2022, Alachua County voters approved "Wild Spaces & Public Places (WSPP)," a one-half percent sales surtax to be collected in the county from January 1, 2023 to December 31, 2032. The tax revenue will be used to acquire and improve lands for conservation, wildlife habitat, water quality, and recreation, and to operate and maintain parks and recreational facilities.



Core Services

Implementation of the Wild Spaces Public Places Funded Projects

Strategic Connection

A Great Place to Live & Experience

Budget Trends and Appropriations

The FY 2026 Adopted All Funds Budget for the Wild Spaces Public Places Department is $10.8 million, $540,128 or 5.3% higher than the FY 2025 Adopted Budget. In FY 2025, the Wild Spaces Public Places Department receives funding from the Wild Spaces Public Places ½ Cent Infrastructure Surtax – 2023 to 2032 Fund (91.7% of the total budget), Wild Spaces Public Places ½ Cent Sales Tax - 2017 to 2025 Fund (8.0% of the total budget), the Wild Spaces Public Places Joint Projects with the County – 2015 to 2025 Fund (0.2% of the total budget), and the General Fund (0.1% of the total budget).

Expenditures by Fund	FY24 Actual	FY25 Adopted	FY25 Amended	FY26 Adopted	$ Change vs. FY25 Adopted	% Change vs. FY25 Adopted
1/2 Cent Infrastructure Surtax – 2023 to 2032	2,641,873	0	0	0	0	N/A
Capital Improvement Revenue Note 2019	0	0	1,300,000	0	0	N/A
Fleet Management - Replacements	0	0	40,000	0	0	N/A
General Fund	3,500	10,988	10,988	10,988	0	0.0%
Wild Spaces Public Places Joint Projects With County - 2017 to 2025	147,223	0	4,015,083	18,622	18,622	N/A
Wild Spaces Public Places 1/2 Cent Sales Tax - 2017 to 2025	4,206,229	9,703,320	7,628,106	864,503	(8,838,817)	(91.1%)
Wild Spaces Public Places 1/2 Cent Sales Tax - 2023 to 2032	457,037	522,680	17,434,944	9,883,003	9,360,323	1,790.8%
Total Expenditures by Fund	**7,455,861**	**10,236,988**	**30,429,121**	**10,777,116**	**540,128**	**5.3%**

The FY 2026 Adopted Budget for the Wild Spaces Public Places Department is comprised primarily of capital outlay (84.9% of the total budget) and is budgeted at $9.15 million, representing 40 active projects. Personnel expenses (8.9% of the total budget) are budgeted at $964,416, $223,092 or 30.1% higher than the FY 2025 Adopted Budget due to salary allocations from other departments that support this function. Operating expenses (6.1% of the total budget) are budgeted at $662,700, $445,259 or 204.8% higher than FY 2025 Adopted due to indirect cost allocations to these funds.

Expenditures by Category - General Fund	FY24 Actual	FY25 Adopted	FY25 Amended	FY26 Adopted	$ Change vs. FY25 Adopted	% Change vs. FY25 Adopted
Operating	3,500	10,988	10,988	10,988	0	0.0%
Total General Fund	**6,315**	**10,988**	**10,988**	**10,988**	**0**	**0.0%**
General Fund FTE	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**N/A**

Expenditures by Category - Other Funds	FY24 Actual	FY25 Adopted	FY25 Amended	FY26 Adopted	$ Change vs. FY25 Adopted	% Change vs. FY25 Adopted
Salaries & Wages	648,976	594,124	594,123	789,762	195,638	32.9%
Fringe Benefits	127,925	147,200	147,200	174,654	27,454	18.7%
Operating	422,626	206,453	1,056,028	651,712	445,259	215.7%
Capital Outlay	3,503,019	9,240,000	30,711,625	9,150,000	(90,000)	(1.0%)
Debt Service	0	38,223	38,223	0	(38,223)	(100.0%)
Other Financing Uses (Transfers)	205,000	0	0	0	0	N/A
Total Other Funds	**4,907,545**	**10,226,000**	**32,547,200**	**10,766,128**	**540,128**	**5.3%**
Total All Funds	**4,913,860**	**10,236,988**	**32,558,188**	**10,777,116**	**540,128**	**5.3%**
Total FTE	**5.00**	**5.00**	**5.00**	**5.00**	**0.00**	**0.0%**

The following table shows the FY 2026 Adopted Budget by cost center for the Wild Spaces Public Places Department. The FY 2026 Adopted Budget for cost centers is $29,640, $19,601 or 39.8% lower than the FY 2025 Adopted Budget due to reductions in Pension Obligation Bond payments.

Expenditures by Cost Center	FY24 Actual	FY25 Adopted	FY25 Amended	FY26 Adopted	$ Change vs. FY25 Adopted	% Change vs. FY25 Adopted
Wild Spaces	3,279	0	0	0	0	N/A
Wild Spaces Public Places Administration	0	49,211	89,211	29,610	(19,601)	(39.8%)
Total Expenditures by Cost Center	**3,279**	**49,211**	**89,211**	**29,610**	**(19,601)**	**(39.8%)**

The following table shows the FY 2026 Adopted Budget by program for the Wild Spaces Public Places Department. The FY 2026 Adopted Budget for programs is $1.6 million, $649,729 or 68.6% higher than the FY 2025 Adopted Budget due to salary allocations from other departments that support this function. Additional programs are funded by carryforward appropriations from prior fiscal years as shown in the FY 2025 Amended Budget ($839,574).

Expenditures by Program	FY24 Actual	FY25 Adopted	FY25 Amended	FY26 Adopted	$ Change vs. FY25 Adopted	% Change vs. FY25 Adopted
WSPP Administration	221	0			0	N/A
WSPP Contingency 2017-2025	18,866	0	839,575	0	0	N/A
WSPP Donations from outside organizations	2,696	0	0	0	0	N/A
WSPP Operating Set Aside	578,211	450,000	450,000	864,503	414,503	92.1%
WSPP Project Management	465,178	497,777	497,777	733,003	235,226	47.3%
Total Expenditures by Program	**1,065,172**	**947,777**	**1,787,351**	**1,597,506**	**649,729**	**68.6%**

The following table shows the FY 2025 Adopted Budget by project for the Wild Spaces Public Places Department. The FY 2025 Adopted Budget for projects is $9.2 million, $90,000 or 1.0% lower than the FY 2025 Adopted Budget. The majority of projects are funded by carryforward appropriations from prior fiscal years as shown in the FY 2025 Amended Budget ($21.4 million).

Expenditures by Projects	FY24 Actual	FY25 Adopted	FY25 Amended	FY26 Adopted	$ Change vs. FY25 Adopted	% Change vs. FY25 Adopted
City Hall Plaza Refresh	0	0	2,066,085	0	0	N/A
WSPP Alfred A. Ring Park Improvements	39,055	50,000	518,184	0	(50,000)	(100.0%)
WSPP A Quinn Jones Museum	9,676	0	15,949	0	0	N/A
WSPP A.N.N.E. Park Improvements	0	0	0	0	0	N/A
WSPP ADA Improvements	99,167	250,000	250,833	0	(250,000)	(100.0%)
WSPP Albert Ray Massey Westside Park	419	0	0	0	0	N/A
WSPP Albert Ray Massey Tennis Court Relight	0	0	300,000	0	0	N/A
WSPP Bo Diddley Plaza Improvements	61,973	0	0	0	0	N/A
WSPP Boulware Springs Nature Park & Boulware Springs Historic Water Works	291,419	1,000,000	217,573	0	(1,000,000)	(100.0%)
WSPP Boulware Springs Nature Park & Boulware Springs Historic Water Works Construction	0	0	4,294,616	0	0	N/A
WSPP City Pools	374,430	0	542,612	0	0	N/A
WSPP Citywide Signage	8,111	0	70,918	0	0	N/A
WSPP Clarence Kelly Center	18,210	0	0	0	0	N/A
WSPP Core Study	5,850	0	2,850	0	0	N/A
WSPP Crosswalk Projects	49,569	0	225,431	0	0	N/A
WSPP Depot Park Visitors Center	0	0	91,395	3,000,000	3,000,000	N/A
WSPP District III Park	0	0	0	650,000	650,000	N/A
WSPP Duval Park	4,962	0	367,817	0	0	N/A
WSPP Festival and Arts Park	0	0	0	0	0	N/A
WSPP Forest Park	410,742	0	2,400	0	0	N/A
WSPP Forest Park Phase II	0	0	118,702	0	0	N/A
WSPP Fred Cone Park	29,771	500,000	315,091	0	(500,000)	(100.0%)
WSPP Green Tree Improvements	3,737	100,000	396,263	0	(100,000)	(100.0%)
WSPP Hippodrome	153,449	500,000	181,339	0	(500,000)	(100.0%)
WSPP Hogtown Creek Headwaters Park	0	0	0	0	0	N/A
WSPP Ironwood Upgrades	17,824	0	341,659	0	0	N/A
WSPP Kiwanis Challenge Park Improvements	180	125,000	262,031	0	(125,000)	(100.0%)
WSPP Kiwanis Girl Scout (Oakview) Park	2,245	0	5,671	0	0	N/A
WSPP Lincoln Yard Trail	376,849	0	0	0	0	N/A
WSPP Morningside	149,447	3,000,000	3,176,348	0	(3,000,000)	(100.0%)
WSPP Morningside New Nature Center Building	0	0	0	3,500,000	3,500,000	N/A
WSPP Northside Park	2,115	0	0	0	0	N/A

Expenditures by Projects (continued)	FY24 Actual	FY25 Adopted	FY25 Amended	FY26 Adopted	$ Change vs. FY25 Adopted	% Change vs. FY25 Adopted
WSPP Park and Field Lighting Overhaul	995,864	0	1,369,136	0	0	N/A
WSPP Pavilion Replacements	0	0	0	0	0	N/A
WSPP Rosa B Williams Center	1,466	0	14,153	0	0	N/A
WSPP Split Rock Preserve Interlocal Grant	48,281	0	56,219	0	0	N/A
WSPP Sweetwater Recreation Trail Joint Project with County 3	99,272	0	4,158,315	0	0	N/A
WSPP Sweetwater Wetlands Park Prairie Tower Grant + $3M County Interlocal Agreement for Improvements	0	0	800,550	0	0	N/A
WSPP T.B. McPherson Recreation Complex Improvements	0	125,000	250,000	0	(125,000)	(100.0%)
WSPP Thelma A. Boltin Center Renovation	45,536	0	162,144	0	0	N/A
WSPP Thelma A. Boltin Center Repairs	0		3,150,120		0	N/A
WSPP Thomas Center A Building Improvements	7,924	2,000,000	130,834	0	(2,000,000)	(100.0%)
WSPP Tom Petty Park Improvements	401,010	1,500,000	0	0	(1,500,000)	(100.0%)
WSPP Tom Petty Park Improvements Phase II	11,090	0	3,742,908	0	0	N/A
WSPP Trailheads & Bike Trails	119,969	0	2,468,482	0	0	N/A
WSPP Wilhelmina Johnson Center	0	90,000	41,830	0	(90,000)	(100.0%)
WSPP Wilhelmina Johnson Center Building Improvements	0	0	373,170	2,000,000	2,000,000	N/A
WSPP Woodland Park Phase II Trail Reimbursement Agreement	0	0	200,000	0	0	N/A
WSPP Transfers from Other Funds	5,800	0	0	0	0	N/A
Total Expenditures by Projects	**3,845,410**	**9,240,000**	**30,681,625**	**9,150,000**	**(90,000)**	**(1.0%)**

Position Levels

The FY 2026 Adopted Budget authorized position level is 5.0 FTEs, the same level as the FY 2025 Adopted Budget.

The following table provides an overview of the authorized positions and titles for the Wild Spaces Public Places Department. During FY 2025, a Technical Support Specialist Sr. was reclassified to a WSPP Construction Inspection and Operations Coordinator (1.0 FTE).

Title	FY24 Actual	FY25 Adopted	FY25 Amended	FY26 Adopted	# Change vs. FY25 Adopted	% Change vs. FY25 Adopted
Logistics Coordinator	1.0	1.0	1.0	1.0	0.0	0.0%
Marketing & Communications Specialist, Sr	1.0	1.0	1.0	1.0	0.0	0.0%

Title (continued)	FY24 Actual	FY25 Adopted	FY25 Amended	FY26 Adopted	# Change vs. FY25 Adopted	% Change vs. FY25 Adopted
Technical Support Spec, Sr	1.0	1.0	0.0	0.0	(1.0)	(100.0%)
Construction Inspector and Operations Coordinator	0.0	0.0	1.0	1.0	1.0	N/A
Director	1.0	1.0	1.0	1.0	0.0	0.0%
Project Manager	1.0	1.0	1.0	1.0	0.0	0.0%
Total Authorized FTEs	**5.00**	**5.00**	**5.00**	**5.00**	**0.0**	**0.0%**

Objectives and Performance Measures

The work performed by the Wild Spaces Public Places Department supports the goal "A Great Place to Live and Experience". Over the next fiscal year, the Wild Spaces Public Places Department will work to track performance measures listed below and develop and track additional measures.

Objective: Enhance citizen engagement and awareness and build awareness of the Department's achievements.

Performance Measures:

- Webpage views
- Constant Contact mailer open rate
- Wild Spaces Public Spaces project specific webpage views

Objective: Provide outstanding customer service.

Performance Measures:

- Percent of customer invoices paid within 14 days of receipt of approved invoice
- Percent of departmental public records requests responded to within 48 hours
- Current Certificates of Insurance for all active suppliers
- Complete internal and external audits with no findings

Objective: Deliver timely capital improvements projects, producing visible results to residents that align with the Wild Spaces Public Places mission and advance City-adopted priorities.

Performance Measures:

- Percent of projects that received the necessary city commission approvals, comply with applicable procurement policies, and receive all required permits.
- Number of construction projects completed
- Number of design projects completed

FY 2026 Initiatives

The Wild Spaces Public Places Department will continue to support the City's Strategic Plan and move forward priorities as approved by the City Commission, specifically:

Marketing and Communications: Enhance citizen engagement and awareness and build awareness of the Department's achievements.

Logistics: Provide outstanding customer service.

Leadership and Relationship Building: Strengthen cross-functional relationships and focus on leadership development throughout the department, establishing Wild Spaces & Public Places as the gold standard for construction project management.

Capital Improvement Project Delivery: Deliver timely capital improvements projects, producing visible results to residents that align with the Wild Spaces Public Places mission and advance City-adopted priorities. Ensure projects follow all standards and established regulations. The Wild Spaces & Public Places Department will complete construction of the Alfred A. Ring Park Wildflower Garden & Misc. Improvements, Park and Field Lighting Overhaul (Albert "Ray" Massey Park Tennis Courts and Tom Petty Park), Tom Petty Park Pickleball Courts, New Restroom and Parking Lot and NE 31st Avenue Trail (NE 15th St to NE Waldo Rd). Staff will also start construction on the Ironwood Golf Course Driving Range Netting, Boulware Springs Revitalization, Sweetwater Recreational Trail, Greentree Dog Park, Wilhelmina Johnson Center Improvements and City Hall Plaza Refresh. Staff will also finalize the design phase of the Alfred A. Ring Park Wildflower Garden & Misc. Improvements, Boulware Springs Revitalization, Greentree Dog Park, Wilhelmina Johnson Center Improvements and City Hall Plaza Refresh.

American Rescue Plan Act of 2021

On March 10, 2021, the House of Representatives approved a Senate-amended version of President Biden's $1.9 trillion COVID-19 relief package - the American Rescue Plan. The package includes $350 billion in aid for state and local governments, along with additional funding for other areas like education, rental assistance, and transit. The President signed the bill into law on March 11, 2021.

The American Rescue Plan Act of 2021 (ARPA) through the Coronavirus State and Local Fiscal Recovery Funds (SLFRF) program, provides $350 billion in additional funding for state, local, and Tribal governments across the country to support their response to and recovery from the COVID-19 public health emergency.

The state funding portion is approximately $195 billion with $25.5 billion distributed equally among the 50 states and the District of Columbia and the remaining amount distributed according to a formula based on unemployment. The local funding portion is approximately $130 billion, equally divided between cities and counties. Localities will receive the funds in two tranches – the first 50% after the U.S. Treasury ("Treasury") certifies the proceeds to each jurisdiction and the second remaining balance one year later. Treasury will distribute funds directly to each eligible state, territory, metropolitan city, county, or Tribal government.

For cities, $65 billion is divided between jurisdictions that are Community Development Block Grant ("CDBG") entitlement jurisdictions and those that are not. $45.5 billion of the $65 billion will be allocated to metropolitan cities utilizing a modified CDBG formula, and the remaining amount for jurisdictions that are non-entitlement CDBG, will be allocated according to population. For the non-entitlement jurisdictions, the amount will not exceed 75% of their most recent budget as of January 27, 2020. Additionally, non-entitlement jurisdictions proceeds will be allocated through the state for redistribution to local governments.

As with previous COVID-19 relief packages, implementation will be an extensive process as new or updated guidance and FAQs are developed and released by Treasury. On January 6, 2022, the Treasury released the Final Rule and an Overview of the Final Rule document for the SLFRF program. The final rule became effective on April 1, 2022.

The City may use SLFRF funds to cover eligible costs beginning March 3, 2021. SLFRF funds must be obligated by December 31, 2024 and expended by December 31, 2026. Costs for projects incurred by the City prior to March 3, 2021, are not eligible, as provided for in Treasury's final rule.

Recipients are required to comply with Treasury's Compliance and Reporting Guidance and meet compliance and reporting responsibilities defined in the Final Rule, which includes submitting mandatory periodic reports to Treasury. Recipients' reporting requirements vary by the type and amount of funds received.

The City of Gainesville reporting requirements fall under Tier 2: Metropolitan cities and counties with a population below 250,000 residents which received more than $10 million in SLFRF funding. The following reports are required:

1. Interim Report due August 31, 2021.
2. Quarterly Project and Expenditure Reports due by January 31, 2022, and then 30 days after the end of each quarter thereafter through April 30, 2027. The following table provides all reporting due dates under this program.

On January 20, 2022 (Agenda #210822), the City Commission awarded the Consulting Services for Oversight and Compliance for American Rescue Plan Act of 2021 and Other Grant Funds Request for Qualifications to Government Services Group, Inc. The contract with GSG went into effect on February 26, 2022.

It is the City's responsibility to ensure all SLFRF award funds are used in compliance with the program's requirements. In addition, the City should be mindful of any additional compliance obligations that may apply – for example, additional restrictions imposed upon other sources of funds used in conjunction with SLFRF award funds, or statutes and regulations that may independently apply to water, broadband, and sewer infrastructure projects. The City should ensure it maintains proper documentation supporting determinations of costs and applicable compliance requirements, and how they have been satisfied as part of the award management, internal controls, and subrecipient oversight and management.

Treasury's final rule details recipients' compliance responsibilities and provides additional information on eligible and restricted uses of SLFRF award funds and reporting requirements. The City must comply with the information contained in Treasury's final rule when building appropriate controls for SLFRF award funds. The City will maintain audit ready packages including proof of payment, procurement documentation if applicable, and general ledger references.

ARPA Program Oversight: Project management will be key to implementing the City's ARPA program. In order to ensure proper oversight of this program, the City has established the following:

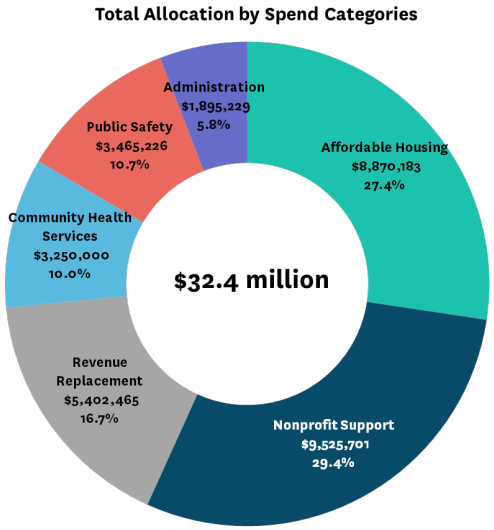
- The City's ARPA funds will be disbursed via reimbursement only.
- ARPA Program Manual that contains information and requirements for administering the Federal American Rescue Plan Act of 2021 Coronavirus State and Local Fiscal Recovery Funds distributed to the City of Gainesville. This manual was last updated in April 2023 and is continuously reviewed and updated by staff.
- ARPA Action Committee comprised of senior leadership to monitor the ARPA Program progress. The ARPA Action Committee meets at least quarterly to discuss project and funding status, progress and makes recommendations to the City Commission on projects as needed. The ARPA Action Committee also resolves issues with subrecipients and provides oversight to the ARPA Program administrator. During FY 2023 and into FY 2024, the ARPA Action Committee will meet monthly.
- ARPA Program Manager provides updates on the ARPA Program implementation to the City Commission at least quarterly and provides high-level project management to all ARPA projects.
- Citywide Project Managers Team is comprised of all ARPA project managers citywide. The Project Managers Team meets at least quarterly with the ARPA Program manager to discuss overall project updates.
- Project Teams comprised of an individual project's implementation team and project manager. The Individual Project Teams meet at least monthly with the ARPA Program Manager, Department of Financial Services and the ARPA Consultant and review project budget, status, procurement, project expenditures and financial reporting for the project.
- Lead Project Managers will be designated as established in the City's Grants Administration Manual.

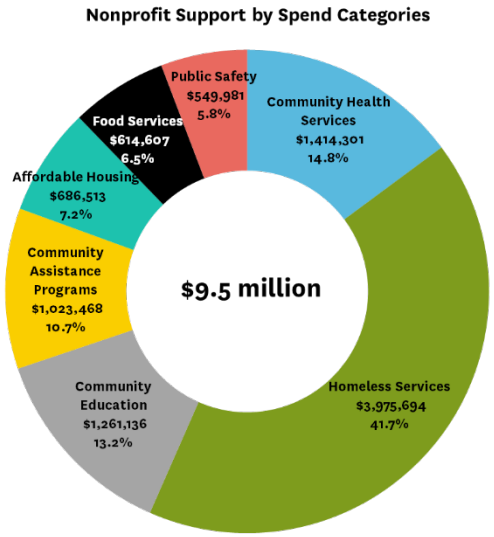
The ARPA program has been audited by both the internal and external auditors with no issues found.

Gainesville ARPA Projects

The City received a $32,804,408 grant and as a recipient of this award, the City has substantial discretion in determining the use of funds to best suit the needs of its constituents – as long as such use is in line with the Final Rule.

The following tables provide a high-level overview of spend categories for the ARPA allocation. Expenditure categories include: Nonprofit support (29.5%), Affordable Housing (27.4%), Revenue Replacement (16.7%), Public Safety (10.6%), Community Health Services (10.0%), and Administration (5.8%). The Nonprofit Support expenditure category represents funding managed by community organizations to deliver services on behalf of the City for its neighbors. These allocations are further broken out into the following expenditure categories: Homeless Services (41.6%), Community Health Services (15.0%), Community Education (13.2%), Community Assistance Programs (10.7%), Affordable Housing (7.2%), Food Services (6.4%), and Public Safety (5.8%).





Since FY 2022, the City Commission and staff have had rigorous discussions on the needs of the City and has reviewed project proposals. Key projects underway include:

$8,870,183	**Affordable Housing and Housing Stabilization Initiatives**, including: implementation of the Affordable Housing Work Plan ($5.7 million), Energy Rehabilitation – LEEP^{PLUS} ($1.9 million), Community Land Trust ($1.0 million), and Utility Debt Forgiveness ($250,000).
$6,565,701	**Aid to Nonprofit Organizations** to provide support to local nonprofits and increase services to Gainesville neighbors including construction of affordable housing, housing support services such as mortgage, rental and utility assistance, mental health services, and family support services.
$5,402,465	**Revenue Replacement** for general government services in the FY 2023 budget ($4.2 million) and the FY 2025 budget ($1.2 million).
$2,690,000	**Homeless Support Services** with the Alachua County Coalition for the Homeless and Hungry (GRACE Marketplace).
$2,250,000	**Eastside Health and Economic Development Initiative** funding for construction costs for an urgent care clinic in partnership with UF Health Shands and Alachua County. In addition, the City will leverage a $4.1 million FTA grant to build a new RTS Eastside Transit Hub in the same location with construction planned in 2026. Additional uses for this site under review include housing, a food hub, and additional health care services.
$1,865,103	**Violence Intervention** investments for projects such as the National League of Cities One Nation/One Project focusing on improving community health and resilience through arts ($648,176) and the Gainesville Police Department's One Community Gun Violence initiative ($621,483), and Gun Violence staff and programming ($595,444).
$1,250,000	**Vision Zero** projects to reduce traffic fatalities and severe injuries including lane re-purposing, signal modifications, bike lanes, and sidewalk improvements.
$1,000,000	**Community Resource Paramedicine Program** expansion of non-emergency health services to increase the capacity of those served in the Individualized Care, Population Resilience, Community Engagement, and Preventative Health Programs.
$250,000	**Central Receiving Facility** to have a single point of entry for youth and adult behavioral health crisis care assessment, stabilization and coordination in partnership with Meridian Behavioral Healthcare, Inc., Alachua

County and the State of Florida. An additional $250,000 was previously funded by the City's General Fund for this project for a total investment of $500,000.

Staff has worked diligently to deploy funding and launch projects. The following projects have since been completed:

$6,141,420	**Aid to Nonprofit Organizations:** funding was disbursed to 34 nonprofit organizations that provided services such as housing stabilization/support, new home construction, social and educational services to Gainesville neighbors.
$2,250,000	**Eastside Health and Economic Development Initiative:** Construction was completed in 2024 and the UFHealth Urgent Care Center opened in August of 2024.
$1,900,000	**Energy Rehabilitation:** The LEEP*plus* Program saw significant expansion in May 2022 after securing an additional $1.9 million in funding from ARPA. Over three years, LEEP*plus* was able to improve 259 homes. Collaborating with 24 local contractors, LEEP*plus* successfully replaced 219 HVAC systems, repaired or serviced 81 HVAC and duct systems, added insulation to 165 homes, and replaced 133 water heaters.
$621,483	**Violence Intervention:** The City purchased a Brasstrax Acquisition Station to assist in the identification of shell casings from firearms involved in criminal incidents, a forensic truck, and related forensic equipment. The program also funded overtime patrols focused on proactive gun violence prevention. These patrols targeted high-crime areas and individuals with warrants, including known gang members. The Violence Intervention program was also used to sponsor the Mirror Image Academy and PAVE's (People Against Violence Enterprises) annual backpack giveaways.
$400,000	**Homeless Outreach:** during FY 2024, the City partnered with the Alachua County Coalition for the Homeless and Hungry to provide homeless outreach services in areas such as Downtown Gainesville.
$350,000	**Gainesville For All:** the City provided funding to support the construction of the Gainesville Empowerment Zone Family Learning Center at Metcalfe Elementary School.
$260,000	**GRACE Marketplace Security Improvements:** during FY 2025, security and fence and surveillance camera improvements were completed.
$250,000	**Affordable Housing – Single Family Units:** The Neighborhood Housing & Development Corporation (NHDC) developed and sold five single-family homes. These homes were sold to income eligible households.
$250,000	**Central Receiving Facility:** Construction was completed and a ribbon cutting was held on November 19, 2024.
$250,000	**Utility Debt Forgiveness:** the City was able to assist 534 customers with their utility bills.
$123,254	**Cultural Arts Center Feasibility Study:** the City completed a feasibility study for a Cultural Arts Center in East Gainesville.
$100,122	**Personal Protective Equipment:** the City completed purchases to restock emergency personal protective equipment inventory, including COVID test kits, face shields, hand sanitizer, N95 and surgical masks, Nitrile gloves, surveillance kiosks and Tyvek suits.
$55,781	**Human Rights Coalition:** the Community ID program was closed as of July 1, 2023 due to SB 1718, which prohibits municipalities from providing funds to any person, entity, or organization to issue identification documents to an individual who does not provide proof of lawful presence in the United States. Funding expended supported staff salaries.
$18,500	**Nonprofit Capacity Building:** the City hired the Community Foundation of North Central Florida to provide nonprofit organizations in the city with training and governance consultations.

As of September 30, 2025, $23,841,403 or 73.6% of the $32.4 million grant has been spent. City Departments will continue to implement projects during FY 2026 in order to meet the December 31, 2026 spend-down deadline.

Other ARPA Appropriations

HOME Investment Partnership Program: The City's Department of Housing and Community Development received an allocation of $1,968,639 from the U.S. Department of Housing and Urban Development HOME Investment Partnerships Program (HOME) to perform four activities that must primarily benefit qualifying individuals and families who are homeless, at risk of homelessness, or in other vulnerable populations. The project plan was approved by the U.S. Department of Housing and Urban Development in January 2023. This program will be implemented in collaboration with multiple city departments to develop permit ready accessory dwelling unit (ADU) plans and redevelop five city own lots with ADUs. The Department of Housing & Community Development and the Department of Sustainable Development have been collaborating on designs to fit on these lots. The design phase has concluded for two lots and has been awarded to General Contractors to complete the renovation and construction of two primary units and four accessory dwelling units. The remaining three lots are in the design phase and should move forward in FY 2026. Several permit ready plan sets are available on the City's website and ready for public use.

Capital Improvement Plan

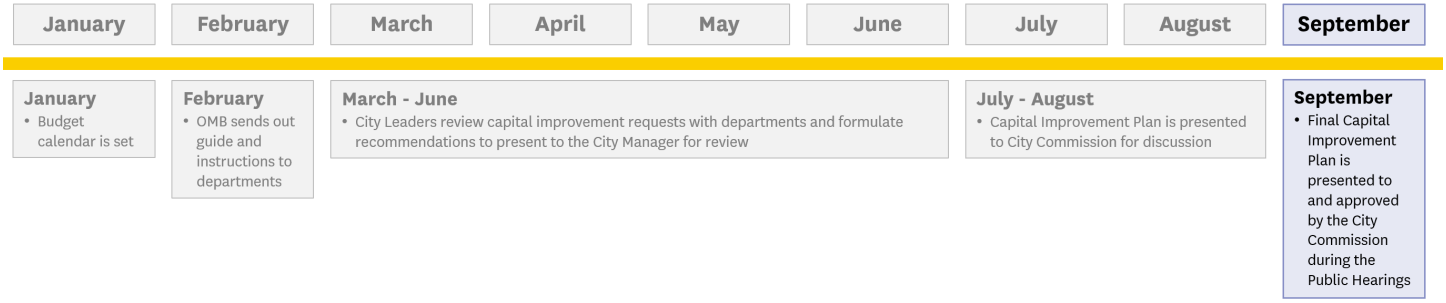
The Capital Improvement Plan (CIP) is a short-range, five-year plan, that identifies capital projects and equipment purchases, establishes a project planning schedule and identifies options for financing the plan. The CIP is used to strategize community growth and development by providing a plan for City infrastructure creation and maintenance based on community needs. The CIP is a separate budgeting process within the development of the annual operating budget, which establishes its own capital budget to be used on capital projects.

In conjunction with the Five-Year Forecast, the CIP serves as the City's strategic framework for planning, budgeting, and financing significant investments in infrastructure, facilities, equipment, and other fixed assets. The development of the CIP is a vehicle to align these major, long-term initiatives with the City's overarching strategic direction and ensure that financial resources are allocated in a fiscally responsible manner.

A capital project is typically a structural change to assets or property with the goal of increasing its value, life, or capabilities. Some examples within Gainesville include sidewalk repair and maintenance, playground improvements and nature trail enhancements. Each project within the CIP is thoroughly documented, detailing the specific asset to be acquired or developed, the fiscal year in which the project will commence projected annual capital expenditures, the anticipated effect on the operating budget, and the chosen financing mechanism. During Fiscal Year 2026, efforts will be concentrated on further refining the capital improvement planning methodology, which will include the introduction of comprehensive project worksheets for each initiative.

Capital Improvement Plan Development Process

The following table provides a high-level overview of the FY 2026 budget development calendar for the capital improvement plan:



The Capital Improvement Plan development process is completed in the following phases:

Phase I The first phase involves each department presenting information regarding any capital improvement requests they may have for the next five-year period as well as any modifications or deletions of previously submitted projects. A more detailed outline follows:

- The Office of Management & Budget develops the annual budget calendar, which is specific to the Capital Improvement Plan and subsequently receives review and approval from the City Manager.
- The Office of Management & Budget sends out communications to all departments regarding the upcoming Capital Improvement Plan process.
- Departments submit to the Office of Management & Budget all the necessary forms and information regarding any capital improvement requests they are adding, modifying or deleting.

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Phase II The second phase focuses on the analysis of available funds by both the Department of Financial Services and the Office of Management & Budget. At the same time, City leaders review all submitted capital improvement requests. A more detailed outline follows:

- Capital Improvement Plan Review Committee reviews and ranks project requests.
- City leadership meets to determine the amount and sources of eligible funding.
- The Office of Management & Budget submits a schedule of available funding.
- City leadership determines the priorities for capital improvement planning and develops a ranked project list for review by the City Manager.

Phase III The final phase results in the presentation of a proposed capital improvement plan by the City Manager in a series of workshops with the City Commission and staff. A finalized five-year Capital Improvement Plan is adopted by the end of the fiscal year (September 30). A more detailed outline follows:

- The City Manager presents the Proposed Capital Improvement Plan to the City Commission during budget workshops for review and discussion.
- The final Capital Improvement Plan is officially adopted along with the Financial and Operating Plan during public hearings held in September.
- The final Capital Improvement Plan is placed on the City of Gainesville's website.
- Departments begin implementing approved projects.

Capital Project Selection Process

The Capital Improvement Plan is updated annually to make adjustments for changing capital needs, changes in availability and cost of funds, and to add a year of programming to replace the year just completed. The Capital Improvement Plan process begins in early January with an evaluation of the capital budgeting process to determine if there are any changes that will make the process more user-friendly, efficient, or effective.

Each department that submits a capital request must complete a capital project request form. The request includes the following information: project title, department/division, link to strategic goal, expected life of equipment (when applicable), additional operating costs/savings, additional revenue or income, contingencies, project description, impact on other departments, and a justification for the request. The total cost for each project is also identified as part of the capital budgeting process.

Capital projects can affect the City's operating budget by increasing expenditures and offset by anticipated savings or new revenues generated by the project. The operating impact of a project is given careful consideration when analyzing new capital requests so that any impact can be accounted for in the budget as well as the five-year forecast.

A Capital Improvement Plan Review Committee manages the review and recommendation of capital projects for the updated Capital Improvement Plan. Prior to being included in the Capital Improvement Plan, each potential project is analyzed by the Capital Improvement Plan Review Committee to identify its financial impact on operations, and to outline operating expenditures and revenues.

This committee discusses all capital requests with further justification, research, and analysis during the budget meetings. Each project is then ranked based on criteria such as its connection to strategic goals, regulatory compliance satisfaction, external funding components, impact on the operating budget and implication of project deferral. The goal of this exercise is to subjectively analyze all citywide capital project requests to create a ranked, comprehensive list that balances community needs and budget with strategic goals. The City Manager and Executive Leadership Team reviews the entire list of capital projects along with the funding sources and restraints. A final list of projects is then recommended to the City Commission by this team for inclusion in the capital budget.

Capital Improvement Plan Funding Sources

The City has limited funding for capital improvement projects. The funds that provide funding are:

- Capital Improvement Revenue Note 2019
- Facilities Replacements Fund
- Gainesville Community Reinvestment Area Fund
- General Capital Projects Fund
- General Fund
- Local Option Gas Tax Fund
- Pavement Preservation Fund
- Stormwater Management Utility Fund
- Streets, Stations and Strong Foundations Fund
- Tree Mitigation Fund
- Wild Spaces Public Places Funds

The majority of funding for projects is provided by the Wild Spaces Public Places and Streets, Stations and Strong Foundations Funds. On November 8, 2022, Alachua County voters approved a one-half percent sales tax to be collected in the county from January 1, 2023 to December 31, 2032. The tax revenue will be used to acquire and improve lands for conservation, wildlife habitat, water quality, and recreation, and to operate and maintain parks and recreational facilities. It will also be used to construct and/or improve infrastructure: road resurfacing and reconstruction, public safety buildings, fire stations and affordable housing. An inter-local agreement between Alachua County and the City of Gainesville establishes that 35.45% of the sales tax proceeds be distributed from the County to the City of Gainesville. The ballot language calls for citizen oversight and independent audit.

The City of Gainesville's portion of the revenue projection from the Florida Department of Revenue's Office of Tax Research for fiscal year 2024 for this Fund is estimated to be $17.4 million annually through 2032. The proceeds will be split between Wild Spaces Public Places and Infrastructure Projects. The Infrastructure portion has been branded as Streets, Stations and Strong Foundations by the City.

Per the initiative and the associated state statute, 10% of the Public Infrastructure sales tax is being set aside for affordable housing. The affordable housing piece can be used for any land acquisition expenditures for a residential housing project in which at least 30 percent of the units are affordable to individuals or families whose total annual household income does not exceed 120 percent of the area median income adjusted for household size, if the land is owned by a local government or by a special district that enters into a written agreement with the local government to provide such housing. The local government or special district may enter into a ground lease with a public or private person or entity for a nominal amount or other consideration for the construction of the residential housing project on land acquired.

List of Capital Projects

Over the next fiscal year, staff will work to develop a comprehensive list of all active capital projects, including project worksheets that include the following informational components:

- Project Name
- Description: scope, type and location
- Budget: list of all funding sources from inception through a five-year projection
- Impact on Operating Budget
- Project Timeline

Debt Management Overview

An essential part of a successful debt program is to ensure the annual debt service for any year will not exceed the organization's ability to pay. The City monitors its debt issuances closely, and maintains strict funding models regarding designated revenues and coverage factors to ensure all City debt is well-managed and well-funded. The City utilizes a mix of "pay as you go" funding and "debt financing" for capital needs. The choice to issue debt is generally a question of available resources, the type of project to be funded and debt market conditions.

Under the most favorable circumstances, a local government's debt:

1. Is proportional in size and rate of growth to its revenue base;
2. Doesn't extend past the useful life of the facilities that it finances;
3. Is not used to balance the operating budget;
4. Does not require repayment schedules that put excessive burdens on operating expenditures; and
5. Is not so high as to jeopardize the government's credit rating.

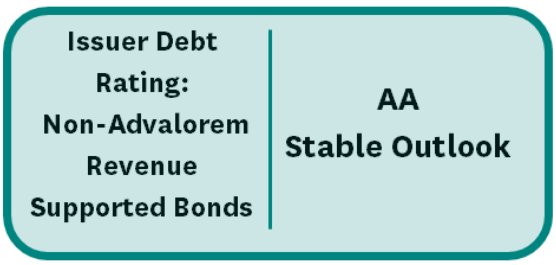
Debt is an effective way to finance capital improvements, but its misuse can cause serious financial problems. Even a temporary inability to repay debt can damage a government agency's credit rating, which can in turn increase the cost of future borrowing. Therefore, local governments must ensure that their outstanding debt does not exceed their ability to repay the associated debt service. An examination of a government's debt structure can reveal the following warning signs:

1. Increasing reliance on long-term debt;
2. Decreasing expenditure flexibility due to increased debt service costs;
3. The existence of sudden large increases or decreases in future debt service.

The City of Gainesville has a prudent outlook on debt issuance and management. In this overview, the following items related to the City's General Government debt structure will be presented:

- Total debt service per capita
- Ratio of total General Fund debt service to General Fund revenues
- Total outstanding debt as a percentage of taxable property value
- Per capita debt (principal only) compared to per capita income

Bond Ratings: In July 2025, Fitch Ratings completed its surveillance review of the City's governmental bond ratings and affirmed General Government's AA rating with a stable outlook for the Issuer Default Rating and AA rating with a stable outlook for its non-ad valorem revenue supported bonds.



Outstanding Debt: As shown in the following table, the City has ten active debt issuances with total debt service remaining to be paid estimated to be $256.7million as of October 1, 2025. The largest amount of debt in repayment is related to pension obligation bonds issued in 2003 and 2021 (90.1% of total debt).

Debt Issue	Amount of Original Issue	Principal Outstanding as of 10/1/2025	Interest Outstanding as of 10/1/2025	Total Debt Service Remaining	Interest Rates	Maturity Year
Pension Obligation Bond-Series 2003A	40,042,953	23,458,841	17,927,342	41,386,183	1.71% - 6.19%	2032
Pension Obligation Bond-Series 2003B	49,851,806	26,590,000	6,069,045	32,659,045	3.07% - 5.42%	2033
State Revolving Fund Loan	4,312,000	241,583	4,775	246,358	1.97% Fixed	2027
Revenue Refunding Note 2014	14,715,000	0	0	0	2.4% Fixed	2025
Capital Improvement Revenue Bond 2014	14,535,000	7,995,000	1,325,916	9,320,916	2.00% - 5.00%	2034
Revenue Refunding Note 2016A	11,970,000	4,020,000	170,545	4,190,545	2.3% Fixed	2028
Revenue Note Series 2016B	6,630,000	3,385,000	292,140	3,677,140	2.4% Fixed	2031
Revenue Note Series 2019	8,535,000	5,430,000	548,744	5,978,744	1.97% Fixed	2034
Pension Obligation Bond 2021	206,080,000	177,470,000	44,858,734	222,328,734	0.541% - 3.097%	2042
Revenue Refunding Note 2021	11,473,000	8,145,000	870,258	9,015,258	1.75% Fixed	2037
Total	**368,144,759**	**256,735,424**	**72,067,499**	**328,802,923**		

Summary of Debt Service Amounts: The following table provides a list of the active debt issues, principal and interest amounts due for payment during FY 2026. The total outstanding amount due in FY 2026 is $26,560,191, $634,770 or 2.3% lower than the FY 2025 Debt Service primarily due to the maturation of the Revenue Refunding Note 2014. The General Fund portion of the FY 2026 debt service is $12,788,386, representing 48.1% of the total.

Debt Issue	FY25 Principal	FY25 Interest	FY26 Principal	FY26 Interest
Pension Obligation Bond-Series 2003A	1,078,523	4,262,253	1,095,904	4,594,871
Pension Obligation Bond-Series 2003B	2,640,000	1,584,266	2,995,000	1,441,178
State Revolving Fund Loan	157,154	7,085	160,265	3,974
Revenue Refunding Note 2014	1,605,000	38,520	0	0
Capital Improvement Revenue Bond 2014	750,000	287,649	785,000	250,149
Revenue Refunding Note 2016A	1,245,000	106,778	1,285,000	77,683
Revenue Note Series 2016B	440,000	86,520	450,000	75,840
Revenue Note Series 2019	545,000	117,708	555,000	106,971
Pension Obligation Bond 2021	6,795,000	4,535,720	7,310,000	4,459,820
Revenue Refunding Note 2021	757,000	155,785	771,000	142,538
Total Debt Service	**16,012,677**	**11,182,284**	**15,407,169**	**11,153,022**

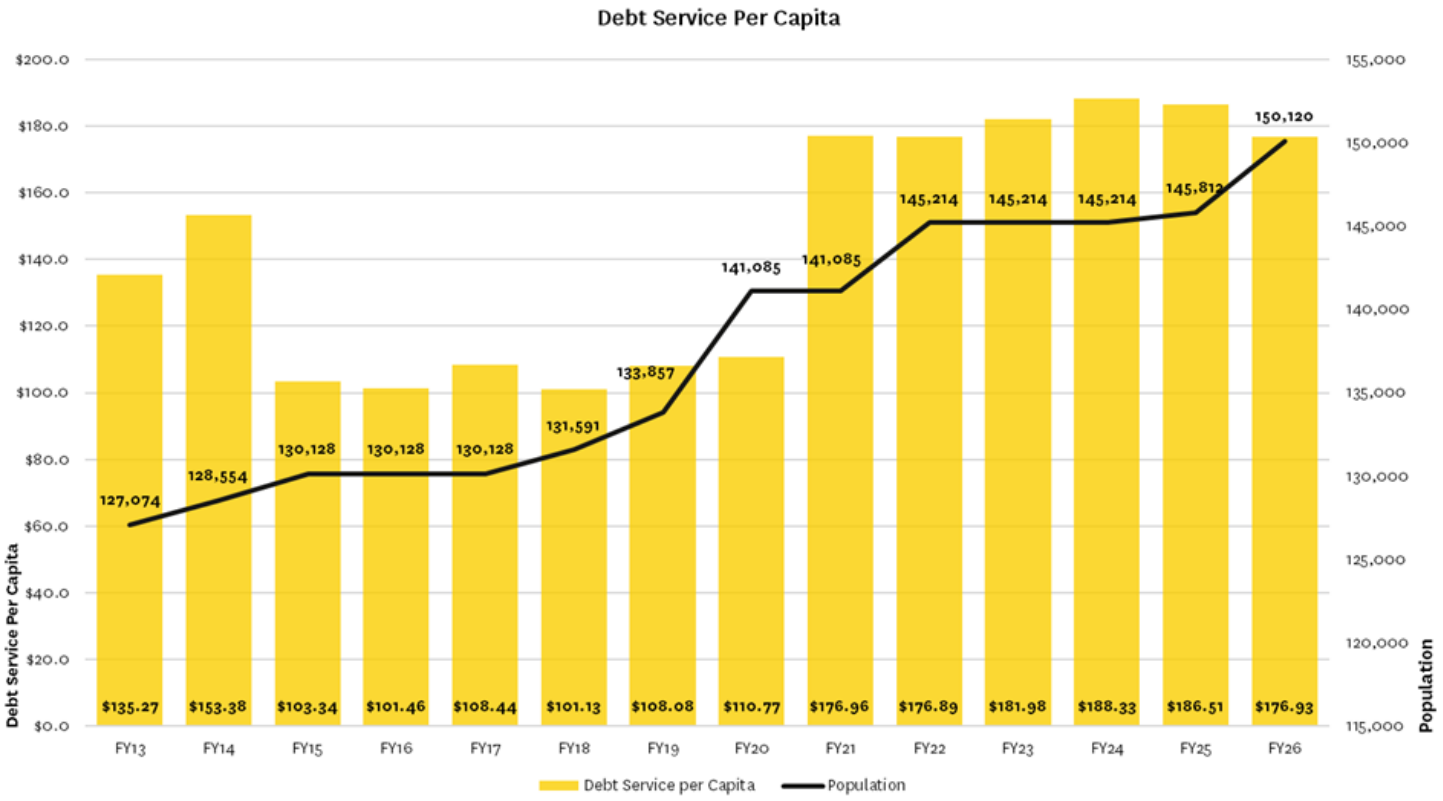
Total Debt Service Per Capita: The total debt service per capita measures annual debt service expenditures to changes in population.

As population increases, it is reasonable to expect increases in capital improvement needs and demands. Since the most popular means of financing capital improvement is through borrowing, one would expect to see an increase in long-term debt.

The City of Gainesville's policy for this ratio is that total outstanding debt service will not exceed $3,000 per capita based on City population. This requirement is met for FY 2026.

Year	Total Debt Service	Population	Debt Service per Capita
FY13	$17,189,783	127,074	$135.27
FY14	$19,717,776	128,554	$153.38
FY15	$13,447,656	130,128	$103.34
FY16	$13,202,509	130,128	$101.46
FY17	$14,111,697	130,128	$108.44
FY18	$13,308,329	131,591	$101.13
FY19	$14,467,717	133,857	$108.08
FY20	$15,627,362	141,085	$110.77
FY21	$24,966,606	141,085	$176.96
FY22	$25,686,526	145,214	$176.89
FY23	$26,426,293	145,214	$181.98
FY24	$27,347,537	145,214	$188.33
FY25	$27,194,961	145,812	$186.51
FY26	$26,560,191	150,120	$176.93

The following chart provides a graphical representation of the data in the table.



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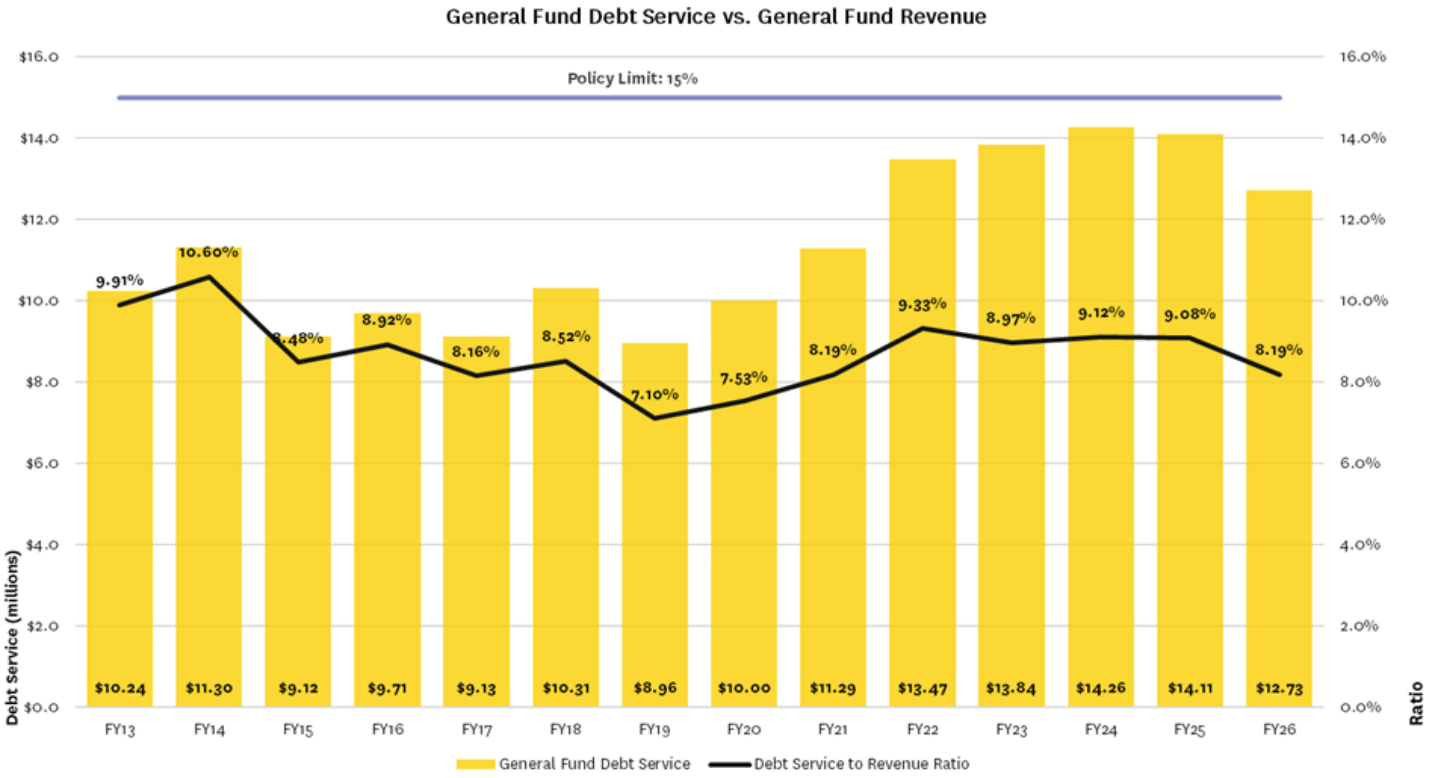
Ratio of General Fund Debt Service to General Fund Revenues: This ratio measures the amount of General Fund debt service expenditure incurred each year compared to General Fund revenues. As debt service requirements increase, the City's uncommitted funding sources decrease, thereby reducing the amount of funds available for other programs.

The City of Gainesville's policy for this ratio is that annual debt service will not exceed 15% of budgeted General Fund revenues.

The City has historically met this limit and continues to meet this requirement in FY 2026.

Year	General Fund Debt Service	General Fund Revenues	Debt Service to Revenue Ratio
FY13	$10,243,129	$103,375,159	9.91%
FY14	$11,304,605	$106,650,297	10.60%
FY15	$9,124,492	$107,551,874	8.48%
FY16	$9,707,328	$108,797,008	8.92%
FY17	$9,133,833	$111,974,500	8.16%
FY18	$10,314,399	$121,036,995	8.52%
FY19	$8,962,456	$126,218,273	7.10%
FY20	$10,001,491	$132,749,632	7.53%
FY21	$11,292,104	$137,821,522	8.19%
FY22	$13,474,104	$144,368,690	9.33%
FY23	$13,844,106	$154,356,687	8.97%
FY24	$14,260,627	$156,419,483	9.12%
FY25	$14,106,688	$155,368,126	9.08%
FY26	$12,729,689	$162,039,596	7.86%

The following chart provides a graphical representation of the data in the table.



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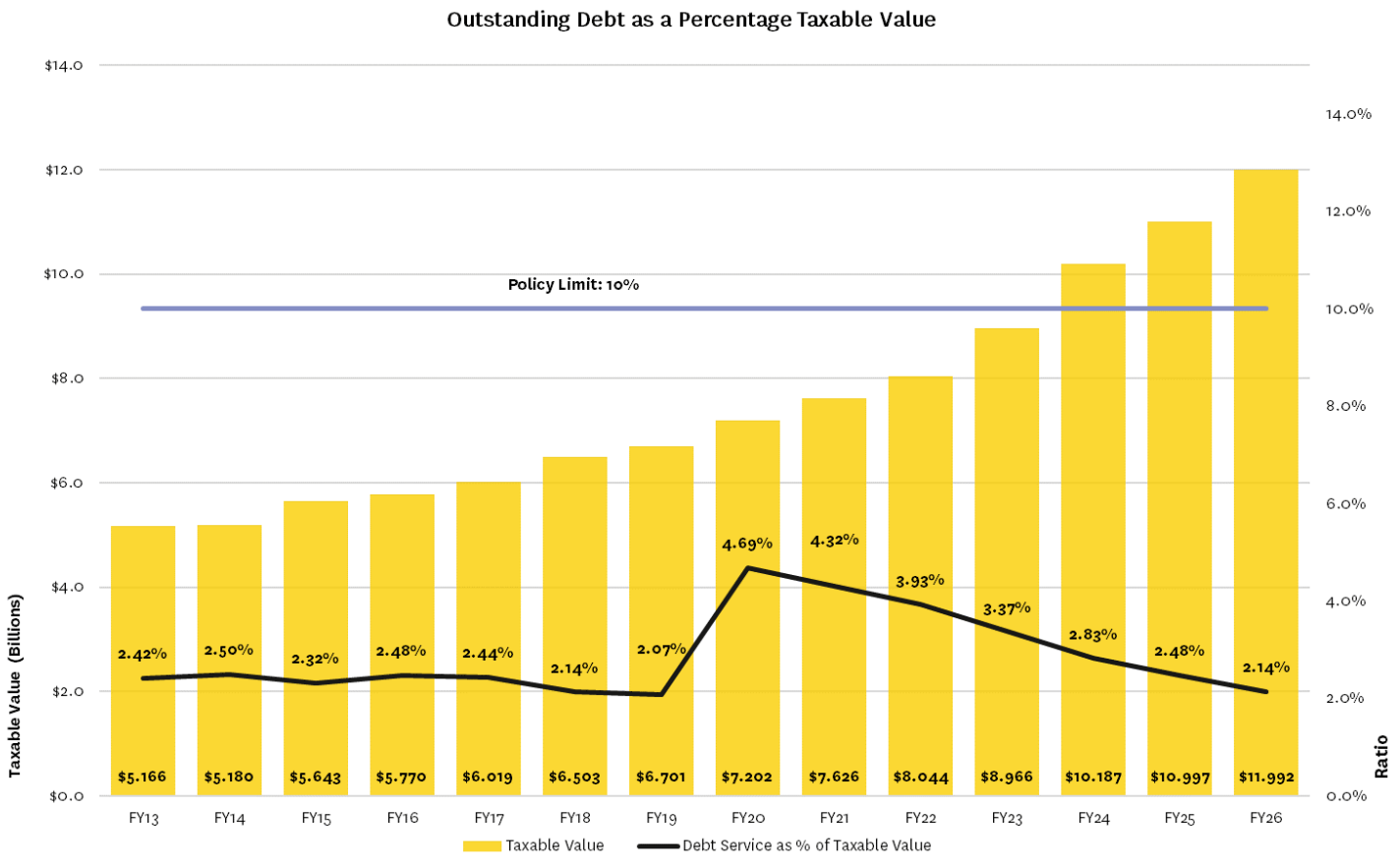
Outstanding Debt as a Percentage of Taxable Property Value: This measure reviews the total outstanding debt related to taxable property value.

The City of Gainesville's policy for this ratio is that total outstanding debt will not exceed 10% of the City's taxable property value. The City's Taxable Value has grown steadily over the past decade. The most recent tax valuation, for Tax Year 2025, is $11.99 billion, 9.1% higher than the final Tax Year 2024 valuation of $11.0 billion.

The City has been well below the policy limit based on healthy taxable value and relatively low levels of outstanding debt; the policy requirement is met for FY 2026.

The following chart provides a graphical representation of the data in the table.

Year	Taxable Value	Outstanding Debt	Debt Service as % of Taxable Value
FY13	5,166,079,399	124,896,404	2.42%
FY14	5,179,979,365	129,368,064	2.50%
FY15	5,643,317,160	130,652,188	2.32%
FY16	5,769,528,673	142,883,320	2.48%
FY17	6,018,635,380	146,747,803	2.44%
FY18	6,502,749,325	138,907,026	2.14%
FY19	6,701,205,051	138,857,577	2.07%
FY20	7,201,765,633	337,552,198	4.69%
FY21	7,625,508,779	329,042,441	4.32%
FY22	8,044,472,621	316,430,419	3.93%
FY23	8,965,992,444	302,300,746	3.37%
FY24	10,186,842,781	287,976,889	2.83%
FY25	10,996,518,624	272,748,100	2.48%
FY26	11,992,161,336	256,735,424	2.14%



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Per Capita Debt to Per Capita Income: This measure calculates six percent of per capita income and compares it to the per capita debt of the outstanding principal portion of the total of the City's debt.

The City of Gainesville's policy for this ratio is that per capita debt will not exceed 6% of per capita income. The City has been well below the policy limit and the policy requirement is met for FY 2026.

Year	Population	Outstanding Debt	Median Per Capita Income	Per Capita Debt	Per Capita Debt Maximum
FY13	127,074	124,896,404	30,143	983	1,809
FY14	128,554	129,368,064	28,914	1,006	1,735
FY15	130,128	130,652,188	31,600	1,004	1,896
FY16	130,128	142,883,320	33,312	1,098	1,999
FY17	130,128	146,747,803	34,313	1,128	2,059
FY18	131,591	138,907,026	32,968	1,056	1,978
FY19	133,857	138,857,577	44,548	1,037	2,673
FY20	141,085	337,552,198	44,880	2,393	2,693
FY21	141,085	329,042,441	44,880	2,332	2,693
FY22	145,214	316,430,419	50,623	2,179	3,037
FY23	145,214	302,300,746	50,623	2,082	3,037
FY24	145,214	287,976,889	50,623	1,983	3,037
FY25	145,812	272,748,100	50,892	1,871	3,054
FY26	150,120	256,735,424	54,166	1,710	3,250

The following chart provides a graphical representation of the data in the table.

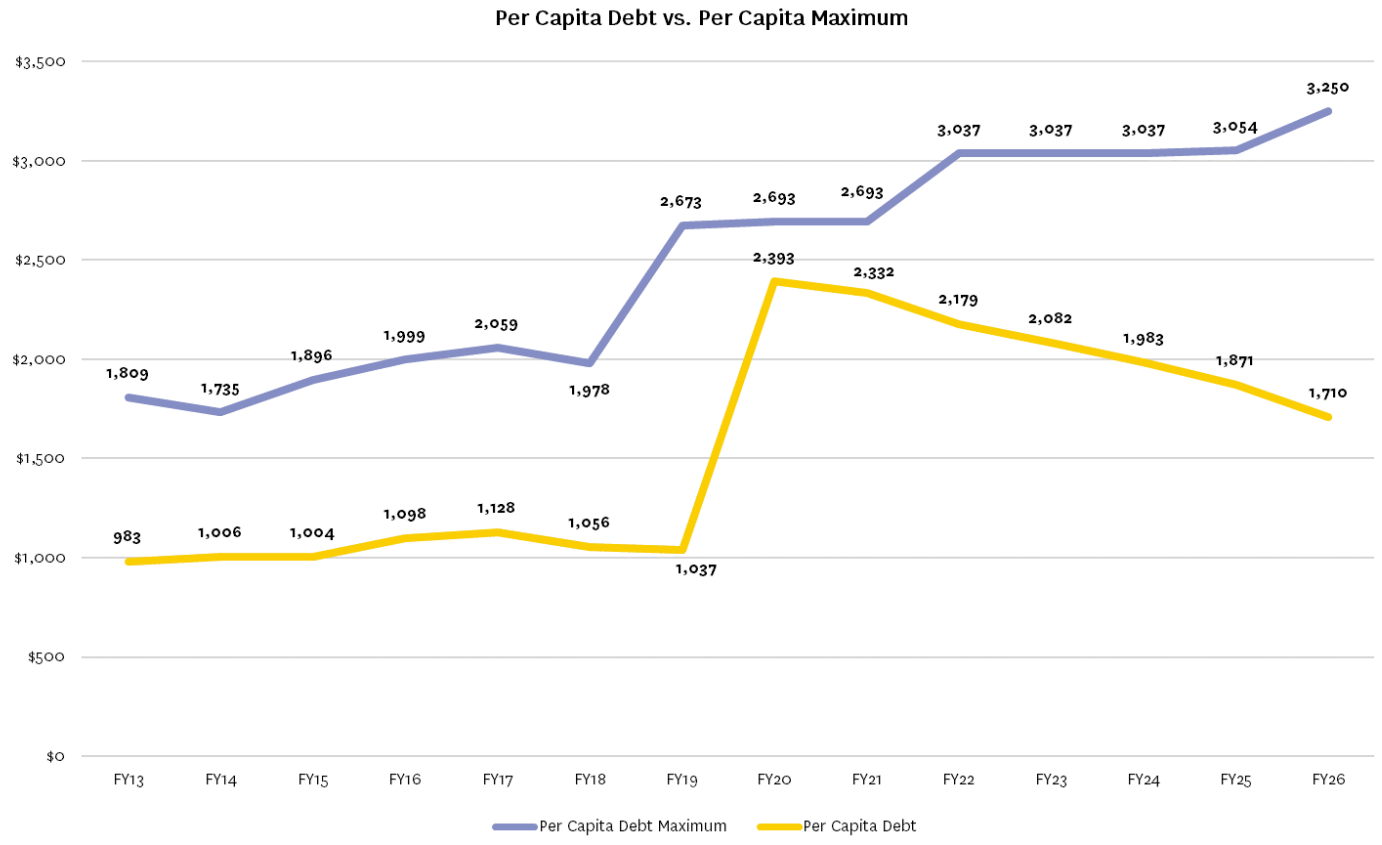

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Photo by Dana Moser

City of
Gainesville
A Steady Path Forward

Appendix

City of Gainesville, Florida
Fiscal Year 2026

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Overview of Financial Policies

The policies listed below guide budget development, monitoring and financial decision making for the City. They are reviewed annually and updated as needed.

Policies:

Budget Administration Policy	This Policy is intended to provide flexibility, establish adequate controls through budget monitoring, and periodic reporting, and ensure that the overall distribution of resources achieves the results contemplated by the City Commission.
Capital Improvement Planning Policy	The purpose of General Government's Capital Improvement Planning Policy is to: • Facilitate the timely construction, replacement and maintenance of City-owned capital assets and provide a framework for developing, maintaining and funding the capital needs of General Government. • Inform the public regarding future needs and the timing of City projects. • Enhance the City's credit rating by anticipating needs, thus avoiding the adverse fiscal impact of unforeseen emergencies and maximizing the potential use of intergovernmental funding. • Ensure General Government's future service delivery by developing a pay-as-you-go funding basis for asset replacement and maintenance; after the initial funding phase of 30 years or less, the funding for all asset replacements and maintenance is on hand and available as needed.
Debt Management Policy	The Debt Management Policy establishes parameters for issuing debt and managing a debt portfolio that encompass existing legal, economic, financial and capital market conditions, the City's capital improvement needs, and its ability to repay financial obligations as they become due. The policy: • Guides the City in policy and debt issuance decisions. • Assists the City in maintenance, acquisition and replacement of appropriate capital assets for present and future needs. • Promotes sound financial management. • Enhances the City's credit rating.
General Fund Reserve Policy	This Policy is intended to ensure General Government's orderly provision of services to its neighbors, availability of adequate working capital, plan for contingencies, and retain the City's good standing with the rating agencies and the credit markets.
General Insurance Fund Reserve Policy	This Policy is intended to ensure that current assets are available in this Fund to cover: • Current liabilities • Unanticipated insurance events, including but not limited to storms or catastrophic property losses • Externally imposed legal reserves • Encumbrances • Contingent liabilities associated with the self-insured Worker's Compensation and Third Party Liability programs, including those claims incurred but not reported (as valued by the Fund's actuary).

Budget Administration Policy

General Principles:
The budget is the primary financial planning tool for the City. It is used to set forth the City's estimates of resources available to fund services and to specify the way in which those resources will be applied.

Like any plan, the budget must be carefully monitored as the year progresses so that material variances are identified and corrective action taken. Further, since no plan will prove to be an absolutely accurate prediction of future events, management must have sufficient flexibility to make adjustments during the year that do not materially alter the general intent of the City Commission when adopting the budget.

This Policy is intended to provide flexibility, to establish adequate controls through budget monitoring and periodic reporting, and to ensure that the overall distribution of resources achieves the results contemplated by the City Commission.

Roles and Responsibilities:

City Commission	The City Commission establishes policies regarding service levels and priorities that provide guidance to management in preparing the recommended budget. Through its legislative authority to approve and adopt the budget, the Commission ensures that the budget reflects those policies. It also reviews budget compliance and approves budget amendments throughout the fiscal year.
Finance Committee	The Finance Committee acts on behalf of the Commission to review budget monitoring reports and recommended budget amendment resolutions throughout the year to ensure compliance with the adopted budget and City Commission policies.
Advisory Boards and Committees	Advisory Boards and Committees render advice to the City Commission and management regarding the establishment of service level priorities for City Commission consideration.
City Manager	The City Manager is responsible for proposing to the City Commission a balanced budget that is consistent with established service level priorities and sound business practices, and for establishing a system for the preparation, execution, and control of the budget that provides reasonable assurance that the intent of this policy is met.
City Auditor	The City Auditor provides assurance to the City Commission, through the expression of a professional opinion, that the projected governmental revenues adopted by the budget resolution or ordinance are within reasonable parameters.
City Attorney	The City Attorney is responsible for preparing the budget resolution or ordinance in a form consistent with all legal requirements.
City Clerk	The City Clerk is responsible for maintaining records of all City Commission proceedings relating to the budget, including all documents filed as part of those proceedings.

Statement of Policy: This Policy is intended to require that systematic procedures be used in the development, review, adoption, monitoring, and revision of the budget, and to set forth the general nature of those procedures. The City Manager shall establish, maintain and revise such detailed procedures as appropriate.

Budget Calendar	A budget calendar shall be provided to the City Commission each year at the beginning of the budget process. The calendar shall set forth, at a minimum, dates for the following: • Review, discussion, and adoption of service level priorities by the City Commission • Presentation of the City Manager's proposed budget to the Commission

	• Actions of the City Commission required by law
Form and Content of the City Manager's Proposed Budget	The City Manager's proposed budget shall be presented in a form which is sufficient to allow the City Commission to review: • Projected revenues by major category within and across all funds • Operating expenditures and disbursements by fund, department and program • Staffing levels • Summary of all personnel changes (new positions, reclassifications, etc.) with assigned job titles • Capital improvement expenditures by project Comparisons with the preceding year's actual experience and current year's projected experience shall be provided for each category of revenue and expenditure shown in the budget. The Proposed and Adopted Financial and Operating Plan shall include a description of the service levels to be provided, a statement of changes to the service levels as compared to the current year, and accompanying departmental performance measures under the proposed budget.
Adoption of the Budget	The budget shall be prepared on an annual basis, and the City Commission shall adopt the budget at the fund and department level. The budget will be adopted to meet form and schedule as required by Florida Statutes.
Budget Authority of the City Manager	The City Manager shall have the authority to amend appropriations within department budgets. Appropriation changes among funds, departments and capital projects require City Commission approval. New appropriations, Interfund transfers and intrafund transfers within the Law Enforcement Contraband Forfeiture Trust Funds require prior approval of the City Commission. No expenditures may be made from the undesignated, unreserved fund balance of a fund without an appropriation by the City Commission except as authorized in the General Fund Reserve Policy and in specific purpose funds.
Budget Amendments by the City Commission	The annual budget is the primary short-term financial planning tool for the City. It is used to set forth the City's estimates of resources available to fund services and to specify the way in which to use those resources. Like any plan, the budget requires careful monitoring as the year progresses, so that material variances are identified and action taken to correct them. Further, since no plan will prove to be an absolutely accurate reflection of future events, management must have sufficient flexibility to make adjustments during the year which do not materially alter the general intent of the City Commission when adopting the budget. The basic guideline of the City of Gainesville is to discourage any budget amendment unless required to perform necessary functions and duties assigned to a department or office. However, since circumstances may arise which necessitate funding of unforeseen circumstances; it is necessary to have an established procedure which allows for the transfer funds from one line-item account to another. All budget amendments approved during the year must be balanced and adopted in a manner consistent with Florida Statutes. Expenditures may not be incurred by staff until these budget amendments are approved by the City Commission.

Automatic Adjustments and Reappropriations	• The Fiscal Year Budget shall include the re-appropriation and re-authorization of encumbrances, contracts and capital allocations and other commitments of balances identified and outstanding, reserved or accrued in the previous fiscal year, and the City Manager is authorized to carry out the re-appropriation of encumbrances contracts, capital allocations and other commitments of balances identified and outstanding, reserved or accrued as of September 30 of the subsequent fiscal year. • Unfinished multiple year capital projects – the new fiscal year budget will include multiple year capital project budgets. • Re-appropriations will be identified and reported to the Commission in the first quarter budget amendment.
Budget Monitoring and Reporting	The City Manager shall provide a quarterly monitoring report to the City Commission. With the report, the City Manager shall provide recommendations to the Committee regarding any action that should be taken by the City Commission to amend the budget or address issues identified in the monitoring report. The Finance Committee shall report its recommendations to the City Commission on matters of this kind.
Budget Amendments	The Budget Amendment process requires that systematic procedures be used in the development, review, adoption, and monitoring of the budget, and to set forth the general nature of those procedures. The detailed procedures used are to be established by the City Manager. (Adopted by the City Commission, October 3, 1983) The basic guideline of the City of Gainesville is to discourage any budget amendment unless required to perform necessary functions and duties assigned to a department or office. However, since circumstances may arise which necessitate funding of unforeseen circumstances; it is necessary to have an established procedure which allows for the transfer funds from one line-item account to another.

Budget Amendments:
Unless specifically provided for in this policy, budget transfers will follow the procedures described below:

Budget Transfers Between Departments and Offices	A transfer of funds between any Department or Office (e.g. from the Police Department to the Fire Department) will only be made upon recommendation of the City Manager and approval of the City Commission.
Budget Transfers Within A Department or Office	A transfer of funds between cost centers or programs within a department (e.g. from Patrol Division to Crime Prevention) will be made upon the request of the Department staff, review by the Office of Management and Budget, and approval by the Department or Office Head. A transfer of funds within a Cost Center will be made upon the request and approval of the appropriate Department or Office Head except as noted below (exception accounts): 1. All transfers affecting the Personal Services accounts. When it is determined by a Department or Office Head that a transfer of funds in an appropriation unit is necessary into or out of the Personal Services accounts, the Budget Amendment form will be initiated by the Department Head and submitted to the City Manager's Office for approval. Upon approval by the City Manager, the Budget Amendment form will be submitted to the Office of Management and Budget for review and processing. 2. All transfers affecting Allocated accounts. (These accounts will be identified as the budget process evolves.)

3. All transfers affecting Debt Service account.
4. All transfers affecting Grants and Aids and Non-Operating Expenses

Budget Transfers Within Capital Projects	Capital Project may continue across multiple fiscal years and have cost increases or decreases based on the actual cost of the projects. To account for these changes in costs, a transfer of funds between capital projects will be made upon the request of the Department or Office Head, review by the Office of Management and Budget, recommendation of the City Manager and approval of the City Commission. This includes all transfers affecting Capital Outlay accounts and allocations of additional revenue in the respective capital project fund.

Applicability and Scope:
This policy applies only to the transfer of funds in general government operating budget units. For those departments which report to the City Commission (i.e., City Clerk, City Attorney, City Auditor and Equity & Inclusion), the appointed official may sign the transfer request or approval in lieu of the City Manager. When it is determined that a Budget transfer is necessary between fund entities (e.g. General Fund to Pension Fund) the head of those departments or offices reporting to the City Commission must submit such requests to the City Commission. The City Clerk, City Attorney, City Auditor and Equity & Inclusion Departments will forward an informational copy of all transfers to the Office of Management & Budget.

Delegation of Authority:
In those cases where the City Manager is designated in this operating procedure (except Appropriations of Contingency Amounts) authority is hereby delegated to the staff acting on behalf of the City Manager giving due consideration to these procedures and to related City Commission actions. The transfer will not be made until the designee certifies that monies are available for such transfer. In no case is a Department or Fund permitted to over expend its budget or to change the general intent of the work plan without prior approval of the City Commission.

Policy Control:
This policy supersedes and replaces all previous budget administration policies adopted by the City Commission, which are hereby rescinded.

Last Revision:
March 27, 2025 – Agenda #2025-227

Capital Improvement Policy

Purpose:
The purpose of General Government's Capital Improvement Planning Policy is to:

- Facilitate the timely construction, replacement and maintenance of City-owned capital assets and provide a framework for developing, maintaining and funding the capital needs of General Government.
- Inform the public regarding future needs and the timing of projects of the City.
- Enhance the City's credit rating by anticipating needs, thus avoiding the adverse fiscal impact of unforeseen emergencies and maximizing the potential use of intergovernmental funding.
- Ensure General Government's future service delivery by developing a pay-as-you-go funding basis for asset replacement and maintenance; after the initial funding phase of 30 years or less, the funding for all asset replacements and maintenance is on hand and available as needed.

Definitions:

Capital Asset	Major assets of the City, including but not limited to infrastructure, land, buildings, roads, parks, rolling stock, and equipment.
Capital Budget	The portion of the CIP funding strategy adopted during each budget process to carry out the projects in the CIP occurring during the budget cycle.
Capital Expenditure	Material General Government expenditures consist of two types: 1. Infrequent or non-recurring expenditures. These include the following: • Acquisition of land • Construction or expansion of General Government facilities, such as buildings, streets, parks or other elements of public infrastructure • Non-recurring renovation or rehabilitation of a facility costing more than $25,000 • Major repairs costing more than $25,000 that extend the useful life of an asset by five (5) years or more • Any individual item costing more than $25,000 and having a life expectancy of five (5) years or more • Design work or a planning study related to an individual project to be undertaken within five years of the current budget year 2. Items or repairs which are individually less than $25,000 but which are typically purchased in large quantities and are planned expenditures, either recurring or infrequent: • Vehicles or other equipment with a life expectancy of five (5) years or more and a total annual replacement cost exceeding $25,000. An example would be the annual replacement of fleet items such as police vehicles. • Computer equipment, systems, and system software that must be replaced on a periodic basis with a total annual replacement cost exceeding $25,000. An example would be the annual personal computer replacements through General Government's Information Technology Department. • Repairs with a cumulative cost of more than $25,000 and a life expectancy of 5 years or more. An example would be the replacement of carpet in three City buildings at one time, where the total cost for the three buildings exceeds $25,000.
Capital Improvement Plan (CIP)	The 5-year strategic capital plan adopted by the City Commission and updated with each budget process. It is the mechanism for coordinating capital needs and the impact of those capital needs

	on operating budgets. The CIP details specific projects to be undertaken during the ensuing five years and the funding strategy for each project.
Financing Options	Capital improvement financing options are comprised of the following: • Any allowable long-term debt structures enumerated in the City's debt policy • Any allowable short-term debt structures enumerated in the City's debt policy • Internal financing through on-hand resources • Intergovernmental grants • Contract or lease obligations • Privatization of service delivery • Any combination of the above

Policy:

The City will establish capital reserves sufficient to enable pay-as-you-go funding for the timely capital maintenance, renovation and/or replacement of existing assets of the General Government. Such reserves shall be fully funded by September 30, 2036. Once fully funded, reserves will be maintained on a fully funded, pay-as-you-go basis.

The City Commission shall adopt a fully funded 5-year CIP and a Capital Budget during each budget process. The City shall fund the acquisition and construction of new capital assets using the best financial methods available at the time capital needs are identified. Whenever an additional asset is acquired or placed in service, the amortized replacement or maintenance cost of the asset shall be added to the pay-as-you-go annual funding amount.

The City shall inventory the services General Government currently provides, the assets used to provide those services, and the recognized needs for planned future services to determine the following:

1. Demands for maintenance, repair, rehabilitation or replacement needs of current facilities
2. Adequacy of existing facilities to meet anticipated future needs, consistent with the considerations identified in the City's Comprehensive Plan

The initial inventory of capital assets was completed during fiscal year 2006 or as soon thereafter as practicable; shall be updated no sooner than every five years but no later than every ten years; and shall establish the needs and conditions to be addressed in the General Government's Capital Improvement Plan.

The City shall pay for capital expenditures using the most prudent financial methods, given the City's resources and market conditions at the time payment is required. Any financing of capital expenditures, other than privatization or use of intergovernmental revenues, will comply with the City's Debt Management Policy. Privatization of services may be chosen as an alternative if approved by the City Commission. The City shall establish a 70/30 debt/internal funding target ratio for the Capital Improvement Plan, and the Capital Budget shall be developed in accordance with this goal.

City Manager Responsibility:

The City Manager is authorized to implement this Policy and shall do the following:

- Present funding alternatives for consideration by the City Commission to fund the capital reserves within the 30-year time frame.
- Present a fully funded Five-Year CIP and Capital Budget consistent with this Policy. This shall commence within 18 months after the completion of the initial inventory of assets and shall thereafter be done as part of each budget process.
- Ensure that capital improvements are made in accordance with the adopted CIP and Capital Budget consistent with this Policy.
- Develop administrative procedures to enable community builders to carry out the purposes of these policies.
- Bring to the City Commission for consideration any amendments or additions to the CIP prior to the next ensuing budget process if necessary.

Debt Management Policy

Overview:
This debt management policy is adopted by the Gainesville City Commission to assist the government in meeting its goals and objectives by contributing to the ongoing financial health and stability of the organization. It facilitates access to the debt markets to meet both scheduled and unscheduled needs, assists the organization in controlling the types and levels of outstanding obligations, and provides a framework within which each potential issuance can be evaluated.

This debt management policy establishes parameters for issuing debt and managing a debt portfolio that encompass existing legal, economic, financial and capital market conditions, the City's capital improvement needs, and its ability to repay financial obligations as they become due. The policy:

- Guides the City in policy and debt issuance decisions
- Assists the City in maintenance, acquisition and replacement of appropriate capital assets for present and future needs
- Promotes sound financial management
- Enhances the City's credit rating

Purposes for Debt Issuance:
The City may issue debt for the purposes of:

- Constructing or acquiring capital improvements
- Making major renovations to existing capital improvements as defined in the City's Capital Improvement Plan
- Acquiring land
- Refunding outstanding debt when feasible and desirable
- Generating a net economic benefit for the City

The City has a Capital Improvement Plan that is adopted by the City Commission as part of the City's biennial budget process. Projects included in the Capital Improvement Plan incorporate the priorities and needs identified in the Capital Improvement Element of the City's Comprehensive Plan. To the extent practicable, debt will not be authorized by the City Commission for the purpose of funding capital projects unless those projects are included in the Capital Improvement Plan.

Debt Structure:

Term	Debt issued to finance capital improvements will be amortized over the lesser of the estimated useful life of the improvements or 30 years, taking into account the City's overall debt structure at the time of issue.
Capitalized Interest	In some instances certain financings may require the use of capitalized interest from the issuance date until the City has beneficial use and/or occupancy of the financed project. Interest will not be funded (capitalized) beyond three years.

Debt Service Structure:
Debt will be structured to achieve the lowest possible net cost to the City given market conditions and the urgency of the capital project. Generally, debt repayments shall be structured to achieve relatively level debt service. To the extent possible, the repayment schedule should permit rapid recapture of the City's credit capacity for future use. Absent a compelling economic or policy reason to the contrary, the City will structure its payment streams to repay 50 percent of its outstanding principal within 10 years.

Use of Debt Service Funds	Separate and distinct debt service funds will be used to account for the annual debt service related to each individual debt issuance. The City will establish a debt service reserve when economically feasible or when required by bond covenants.
Call Provisions	In general, the City's securities will include a call feature, which is no later than 10 years from the date of delivery of the bonds. The City will avoid the issuance of non-callable bonds absent an evaluation with respect to the value versus the cost of the call option.
Fixed vs. Variable Debt	The City will, whenever possible, maintain a mix of fixed and variable rate instruments to facilitate asset/liability management. The City will use a target ratio between 20% and 30% variable rate debt, with a maximum of 30%.
Derivative Structures	Interest rate swaps, caps, collars, and other financial products can be effective tools to hedge future interest rate risk, reduce financing costs, or take advantage of unique market conditions. The City may use such instruments or similar or successor types when such utilization will result in a comparative borrowing or financial advantage and potential risks can be quantified and are acceptable. Use of hedging instruments would be appropriate to achieve any of the following results: • To achieve savings as compared to a traditional debt structure available in the bond market • To achieve diversification within a particular debt offering • To reduce net interest expense within prudent risk guidelines • To hedge risk in the context of a particular financing or within the overall asset/liability management structure of the City • To incur variable rate exposure • To achieve more flexibility in meeting overall financial objectives than can be produced in conventional markets The following stipulations will be observed when utilizing derivative instruments: • Swap counterparties must have at least a AA rating from a nationally recognized rating agency • The swap term will be no longer than necessary to achieve the hedging purpose for which it was designed • Positive cash flows resulting from a swap will be set aside to provide a source of funding for potential termination payments • The Finance Director shall be responsible for negotiating, monitoring and annually reporting the impact of changing market conditions on variable rate instruments • The value of derivative instruments will be marked-to-market on at least a quarterly basis • Derivative products will not be employed on a purely speculative basis

Debt Limitations:

Absent a compelling economic or policy reason to the contrary, the City of Gainesville's total outstanding debt service (principal and interest) will not exceed the lesser of the following:

- 10% of the City's taxable property value, or
- $3,000 in per capita total outstanding debt service, or
- Per capita debt (principal only) will not exceed 6% of per capita income.

Absent a compelling economic reason to the contrary (including but not limited to the issuance of Pension Obligation Bonds), annual debt service is limited to 15% of budgeted General Fund revenues.

These restrictions will be tested prior to any new debt issuance and will be based on the most recent available data. Any deviations from the criteria for compelling reasons will be fully documented.

Types of Debt:

Long-Term Debt	The City may issue long-term debt for capital improvements that are not to be financed from available sources or in such cases where it is more equitable to finance such improvements over their useful lives. Absent specific legislative authority, long-term borrowing will not be used to finance current operations or normal maintenance. The City may issue either revenue debt or general obligation debt for such capital improvements. Projects funded as part of the operating budget and infrastructure that receive a majority of funding from fees and charges are generally not appropriate for general obligation bond issuance.
Short-Term Debt	The City may utilize short-term borrowing for capital improvement projects or to fund anticipated cash flow needs due to the timing of the receipt of anticipated revenues such as ad-valorem tax collections from the County. Permissible short-term instruments include tax anticipation notes, bond anticipation notes, and revenue anticipation notes.

State Revolving Fund Program:
This program provides funds for projects involving, among other programs, stormwater control. When feasible, the City may utilize this program since the costs associated with issuing these bonds are low and the City can benefit from the strength of the state's credit.

Interfund Borrowing	Interfund borrowing to finance capital projects will be approved on a case-by-case basis as appropriate and is subject to approval by the City Commission.
Tax Increment Fund Financing	The City may in conjunction with the Gainesville Community Reinvestment Area issue debt to fund improvement projects in Tax Increment Fund districts.
Lease Obligations	The City may enter into lease agreements for buildings, land, or any other purpose when financially feasible.

Credit Quality and Credit Enhancements:
The City's debt management activities will be managed to receive the highest credit ratings possible, consistent with the City's management and financing objectives. The City shall strive to maintain a rating equivalent to an "A" or better from one or more of the major rating agencies. The City will notify the rating agencies immediately of any material change in the City's financial condition.

The City will consider the use of rating or credit enhancements on a case-by-case basis, evaluating the economic benefit versus cost for each case. Generally, credit enhancements, which include bond insurance, letters of credit, etc. will be used only in those instances where the anticipated present value savings in terms of reduced interest expense exceeds the cost of the credit enhancement.

Debt Refundings:
City staff and advisors will undertake periodic reviews of all outstanding debt to identify refunding opportunities. Within federal tax law constraints, refunding will be considered if and when:

- There is a net economic benefit from the refunding
- When the refunding is necessary in order to modernize covenants essential to operations and management or
- To remove burdensome or detrimental covenants.

In general, outstanding debt may be refunded as long as the net present value savings is equal to or greater than 3% of the refunded obligation's par amount. Refundings that require the payment of additional amounts (negative savings issues) will not be considered unless there is a compelling public policy or legal objective for the issue.

Disclosure:
The City complies with all requirements of related federal and state securities laws, rules and regulations, including Securities and Exchange Commission Rule 15c 2-12. To this end, the City will provide full and fair disclosure in connection with the initial sale and distribution of its publicly marketed debt instruments as well as ongoing secondary market information.

Methods of Issuance:
The City determines on a case-by-case basis whether to sell its bonds competitively or through negotiation.

Competitive Sale	In a competitive sale, the City's bonds shall be awarded to the bidder providing the lowest true interest cost as long as the bid adheres to the requirements set forth in the official notice of sale.
Negotiated Sale	The City recognizes that in some instances securities are best sold through negotiation. In consideration of a negotiated sale, the City will assess the following characteristics of the issue: • Does the structure require a strong pre-marketing effort such as a complex transaction or a "story" bond? • Does the size of the issue limit the number of potential bidders? • Is market volatility such that the City would be better served by flexibility in timing a sale in a changing interest rate environment?
Private Placement	In certain circumstances the City may wish to privately place its debt. Such placement shall only be considered if this method results in a cost savings to the City relative to other methods of debt issuance or if current credit conditions of the City make it appropriate not to market the debt to the general public.
Participation in Governmental Financing Consortia	The City of Gainesville will participate in governmental consortia such as the First Florida Governmental Financing Commission when appropriate in order to minimize the cost of debt issuance, particularly in the event of small issuances.

Professional Services:

Financial Advisor	The City shall retain an external financial advisor to assist in the process of debt issuance, administration and analysis. The advisor will be selected through a competitive process and serves under a multi-year contractual agreement. Evaluation factors for selection of the financial advisor include knowledge and experience in structuring and analyzing complex debt issues, experience in providing services to municipal issuers, and experience and qualifications of assigned personnel. Services provided to the City by the financial advisor include but are not limited to the following: • Evaluation of proposals submitted to the City by investment banking firms • Monitoring of marketing opportunities • Structuring, pricing, and timing of issues • Preparation of requests for proposals for other financial services (e.g., paying agent and registrar, printing, credit facilities) • Advice, assistance and preparation for presentations with rating agencies
Bond Counsel	The City shall retain external bond counsel through a multi-year contractual agreement for all City-issued debt. Bond counsel provides necessary legal services to the City in negotiation and preparation of required documents connected with the issuance of debt. All debt issued by the City includes a written opinion by the City's bond counsel concerning the validity and binding nature of the agreements as well as the determination of the debt's federal income tax status. Selection criteria will include extensive experience in public finance issues.

Disclosure Counsel	The City shall retain external disclosure counsel for all public offerings issued by the City. Disclosure counsel is selected through a competitive process and retained under a multi-year contractual agreement. Counsel renders an opinion to the City in connection with each debt issue. That opinion will assert, with certain conditions, that the offering document does not contain any untrue statements or omitted material facts required to be included. Additionally, disclosure counsel assists the City in meeting continuing disclosure requirements required by the SEC for secondary market information. Selection criteria include extensive experience in public finance issues.
Underwriter	Underwriters will be retained by the City on an individual financing basis. In certain circumstances, firms that bring innovative ideas to the City for consideration will be retained as the sole or senior manager for the proposed issuance. In the absence of these instances, underwriters will be selected through a competitive process. Selection criteria may include but not be limited to the following: • Knowledge and prior experience with municipal issuers • Ability and experience in managing complex transactions • Willingness to utilize the underwriting firm's capital • Financing plan • Underwriting fees • Ability and experience of personnel assigned

Investment of Debt Proceeds:
Debt proceeds are invested in permitted investments, as defined in financing agreements, escrow agreements, resolutions, and the City's written investment policy. The City will not invest any proceeds in a manner that would cause the City's bonds to be deemed private activity bonds or arbitrage bonds. The City will comply with all federal tax arbitrage regulations and remit any required payments on a timely basis.

Industrial Development Revenue Bonds:
In order to facilitate the issuance of industrial development revenue bonds for the purpose of financing capital projects as defined by the Florida Industrial Development Financing Act, Part II, Chapter 159, Florida Statutes, the City of Gainesville has adopted the following guidelines.

Support and Consideration of Projects	The City Commission will review the existing facilities, resources, and conditions of and in the City of Gainesville with relation to the encouragement of industry and business to locate in the City of Gainesville, and shall use such means as it deems advisable, including the issuance of their industrial development revenue bonds or private activity bonds, to encourage desirable industry and business to locate in the City. Projects to be considered by the City Commission for financing are set forth in the Florida Industrial Development Financing Act, Section 159.27(5).
Use of Bond Proceeds to Finance Cost of Capital Projects	In accordance with the statutes of the State of Florida pertaining to the authorization, issuance and sale of industrial development revenue bonds, the proceeds from the sale of such bonds shall be utilized to finance only the cost of capital projects including, but not limited to, the following: 1. The cost of construction; 2. The cost of acquisition of property, including rights in land and other property, both real and personal, improved and unimproved; provided that, in the case of tax-exempt bonds, no more than 25% (50% in the case of an industrial park issue) of the proceeds are to be used for the acquisition of land. Land acquired by a public agency relating to an airport, port or mass transit project, provided the land is acquired for noise abatement, wetland preservation,

future use or other public purpose and there is no other significant use of the land, would not count against the 25%;

3. The cost of demolishing, removing or relocating any buildings or structures on land so acquired;
4. The cost of all machinery and equipment, financing charges, interest prior to and during construction, and for a reasonable period after completion of construction, to the extent permitted by applicable law, the cost of engineering and architectural surveys, plans, and specifications;
5. The cost of consultant and legal services, other expenses necessary or incident to determining the feasibility or practicality of constructing the project, administrative and other expenses necessary or incident to construction of the project, and the cost of securing the financing for the project; and
6. Tax-exempt status would be denied to any obligation issued as part of an issue if any portion of the proceeds is to be used for the acquisition of existing facilities, whether real or personal property. An exception to this rule is provided in the case of an acquisition of an existing building (and the equipment therefore) if (i) the purchaser makes rehabilitation expenditures with respect to any building that exceed 15% of the portion of the cost of acquiring such building (and equipment) financed with proceeds of the issue and (ii) such expenditures are made within 2 years of the date of acquisition of the building or the date on which such obligations were issued. Rehabilitation expenditures need not be financed by tax-exempt bond proceeds but must be incurred by the building's purchaser, his seller or his successor in interest. An exception identical to the foregoing applies to the acquisition of existing equipment, except that rehabilitation expenditures must equal 100% of the acquisition cost financed with proceeds of the issue. Expenditures for building fixtures and expenditures for rehabilitating or replacing existing equipment which was part of an integrated operation contained in the building prior to its acquisition, are included in determining whether the 15% test is satisfied.

In general, the costs as defined above which can be financed with the proceeds of industrial development revenue bonds include land and depreciable or reimbursement capital expenses incurred within sixty (60) days prior to the effective date of the inducement resolution only. No working capital financing or non-depreciable expenditures (other than land) can be included.

Project Criteria and Requirements	Debt proceeds are invested in permitted investments, as defined in financing agreements, escrow agreements, resolutions, and the City's written investment policy. The City will not invest any proceeds in a manner that would cause the City's bonds to be deemed private activity bonds or arbitrage bonds. The City will comply with all federal tax arbitrage regulations and remit any required payments on a timely basis.

1. The project, in the determination of the City, is appropriate to the needs and circumstances of, and shall make a significant contribution to the economic growth of the City; shall provide or preserve gainful employment; shall protect the environment, or shall serve a public purpose by advancing the economic prosperity, the public health, or the general welfare of the City, the State of Florida and its people.
2. No financing agreement for a project shall be entered into with a party that is not financially responsible and fully capable and willing to fulfill its obligations under the financing agreement, including the obligations to make payments in the amounts and at the times required.
3. The ability of the City to cope satisfactorily with the impact of the project and its ability to provide, or cause to be provided when needed, the public facilities, including utilities and

public services, that will be necessary for the construction, operation, repair and maintenance of the project or due to an increase in population or other circumstances resulting from the project.

4. Any other matter which in the opinion of the City Commission relates to the viability of the project, the financing, the applicant or the security of the bonds, including the method of sale of the bonds and the purchaser or purchasers of the bonds.

To aid in evaluating compliance with (2) and (4) above, the following specific criteria have been developed. These criteria focus on two areas - legal structure and security of the bonds, and financial condition of the applicant.

A. Legal Structure and Security of the Bonds
   - Bonds must be credit-enhanced with either a letter-of-credit or bond insurance or obligations of the borrower must be rated in the top two categories by a nationally recognized rating service.
   - Firms providing the credit enhancement must be rated in the top two categories by one or more nationally recognized rating services.
   - Letters of credit provided as credit enhancement must be direct-pay and irrevocable, meaning that the bond trustee can draw on the bank in the event of default without impairment.
   - An independent bond trustee must be appointed. This trustee may either be a bank or trust company, possessing requisite trust powers and having a minimum unimpaired capital and surplus of at least $50 million.
   - Nationally recognized bond counsel acceptable to the City must be retained by the applicant.
   - The Trust Indenture should provide for the assignment of the potential proceeds of any third party to the bondholder.
   - The Trust Indenture should also provide that, prior to the release of funds by the trustee, all environmental approvals and permits be received, all plans be completed, all necessary insurance be obtained.
   - With respect to tax-exempt bonds, compliance with Section 144 of the Internal Revenue Code of 1986 (as amended) with respect to the proposed application and investment of bond proceeds and compliance with all procedures and regulations promulgated thereunder. Such compliance must be evidenced in a manner satisfactory to bond counsel.

B. Applicant Financial Condition: In determining the financial responsibility of the applicant, consideration shall be given to the following:
   - Ratio of current assets to current liabilities
   - Net worth
   - Earning trends, i.e. profitability in three of the last five years
   - Coverage of all fixed charges

Fee Structure:
Fees include a non-refundable $1,000 application fee due and payable with the application for the issuance of the City's industrial development revenue bonds. If the bonds are approved, this application fee will be credited against a total fee of $1 per $1,000 in principal issued.

Additionally, the applicant will pay all expenses incurred or incident to the processing of the application and issuance of the bonds if not otherwise paid from the proceeds of the sale of the bonds. This will include all reasonable City fees and expenses, including all charges for services provided by the City such as bond counsel and financial advisor.

Waiver:
The City Commission reserves the right to waive, modify or add to any of the above guidelines for industrial development revenue bonds upon good cause shown by City personnel or by any applicant for any proposed bond issue, provided, however, that such waiver, modification or addition shall be consistent with the provisions of Florida law and the Code relating to the issuance of industrial development revenue bonds.

Policy Implementation and Amendments:
This debt management policy has been adopted by the Gainesville City Commission. Any amendments to this policy must be similarly approved by the Commission. The Finance Director, as designated by the City Manager, is responsible for implementing the policies set forth in this document and for maintaining proper oversight to ensure compliance with this debt management policy.

General Fund Reserve Policy

Background:
In February 2009, the Governmental Accounting Standards Board (GASB) issued Statement #54 Fund Balance Reporting and Governmental Fund Type Definitions (GASB #54) which governs how governmental funds are presented and classified.

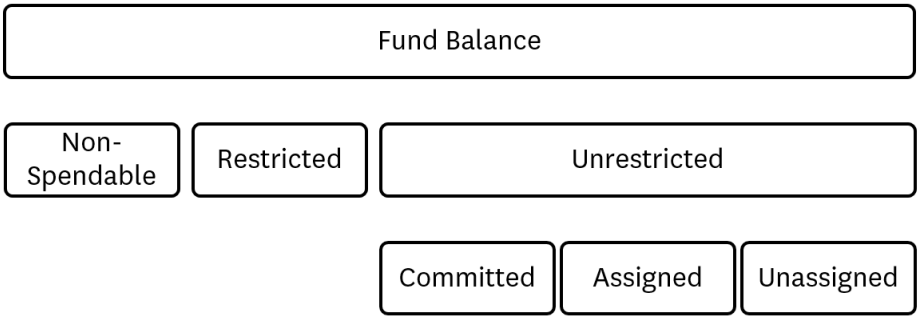
Purpose:
It is considered prudent for the City of Gainesville to implement a Fund Balance Policy consistent with GASB #54. This Fund Balance Policy provides for a stable financial environment that allows the City to provide quality services to its neighbors in a fiscally responsible manner. This policy also provides a measure of financial protection against unanticipated events that would adversely affect the financial condition of the City and jeopardize the continuation of necessary public services. No other policy or procedure supersedes the authority and provisions of this policy.

This policy is adopted to ensure the City maintains adequate fund balance and reserves to provide the capacity to:

1. Provide sufficient cash flow for daily financial needs
2. Secure and maintain investment grade bond ratings
3. Offset significant economic downturns and revenue shortfalls
4. Provide funds for unforeseen expenditures related to emergencies

Fund Balance Component Definitions:

Fund Balance	The cumulative difference of all revenues and expenditures. It can also be considered the difference between assets and liabilities in the reported governmental fund. GASB #54 establishes fund balance classifications that comprise a hierarchy based primarily on the extent to which a government is bound to observe constraints imposed upon the use of resources reported in governmental funds. Fund Balance is comprised of non-spendable, restricted and unrestricted amounts. Unrestricted amounts are comprised of committed, assigned and unassigned amounts. The following table provides a graphical representation of the fund balance components.



Non-Spendable Fund Balance	Non-spendable fund balance is established to report items that are not expected to be converted to cash such as inventory and prepaid items; items not currently in cash form such as the long-term amount of loans and notes receivable as well as property acquired for resale; and, items legally or contractually required to be maintained intact such as the corpus (or principal) of a permanent fund.
Restricted Fund Balance	Restricted fund balance means amounts that can be spent only for specific purposes stipulated by (a) external resource providers such as creditors (by debt covenants), grantors, contributors, or laws or regulations of other governments; or (b) imposed by law through constitutional provisions or enabling legislation will be budgeted and reported in special revenue funds, capital project funds or debt service funds.

Unrestricted Fund Balance	As previously defined, the unrestricted fund balances is the total of the committed fund balance, the assigned fund balance and the unassigned fund balance. *Committed Fund Balance* - Commitment of fund balance may be made from time-to-time by motion of the City Commission. Commitments may be changed or lifted only by the City Commission taking the same formal action that imposed the constraint originally. The use (appropriation) of committed fund balances will be considered in conjunction with the annual budget adoption process or by budget amendment approved by the City Commission during the fiscal year. *Assigned Fund Balance* - Assignment of fund balance may be a) made for a specific purpose that is narrower than the general purposes of the government itself; and/or b) used to reflect the appropriation of a portion of existing unassigned fund balance to eliminate a projected deficit in the subsequent year's budget in an amount no greater than the projected excess of expected expenditures over expected revenues. Assigned fund balance shall reflect management's intended use of resources as set forth in the annual budget (and any amendments thereto). Assigned fund balance may or may not be appropriated for expenditure in the subsequent year depending on the timing of the project/reserve for which it was assigned. *Unassigned Fund Balance* - Unassigned fund balance is the residual classification for the general fund and represents fund balance that has not been restricted, committed or assigned to specific purposes within the general fund.

Requirements:
This section establishes the procedures for reporting, within the annual financial statements, fund balance within the City's General Fund. The General Fund is used to account and report all financial resources that are not required to be reflected in another fund.

Emergency Reserve	In order to establish a minimum cash threshold for emergencies, an emergency reserve shall be maintained at 0.015% of the taxable value of all property in the City on January 1st of that fiscal year.
General Fund	As recommended by the Government Finance Officers' Association, the City's fund balance policy provides for the maintenance of an unassigned fund balance for the General Fund of a minimum of two (2) months or 16.7% of and a maximum of three (3) months or 25% of the following year's budgeted expenditures and transfers. This target is not inclusive of any non-spendable, restricted, committed, or assigned, reserve amounts.

Spending Order of Fund Balances:
The City establishes the policy to spend restricted amounts first when both restricted and unrestricted fund balance is available unless there are local documents/contracts that prohibit doing this, such as in grant agreements that require dollar for dollar spending. Additionally, the City would first use committed fund balance, followed by assigned fund balance and then unassigned fund balance when expenditures are incurred for purposes or which amounts in any of the spendable fund balance classifications could be used. Fund Balance reserves should generally not be used to solve recurring revenue shortfalls or expenses.

Excess unassigned fund balance reserves defined as above the 25% level shall be used for one-time expenditures.

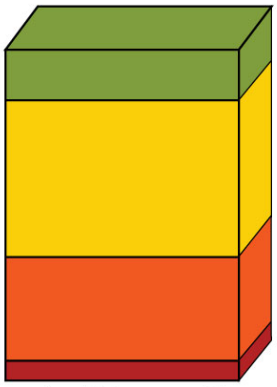
In those unanticipated emergency situations which demand immediate government action in the interest of public safety and welfare, the City Manager is authorized by the City Commission to spend up to a maximum of 20% of the minimum required

level of General Fund undesignated, unreserved fund balance in accordance with procedures provided in the City of Gainesville Purchasing Policies. A financial accounting related to such emergency expenditures will be submitted to the City Commission by the City Manager as expeditiously as possible after the end of the emergency.

Minimum Reserve Requirements:
This section establishes the minimum reserve requirements and provides direction on how to maintain the required levels.

Emergency Reserve	During the budget development process, the required level of Emergency Reserves shall be calculated based on the taxable value of all property in the City on January 1st of that fiscal year. If the Emergency Reserve falls below the minimum level, the shortfall shall be budgeted in its entirety in the succeeding budget year. The additional amount required each year shall be included as a line item appropriation in the General Fund Uses section of the budget.
General Fund	Upon completion of the annual audited financial statements, the Finance Director will review the final year-end fund balance results. If the General Fund unassigned fund balance falls below the minimum emergency level, the shortfall, if less than five percent, will be budgeted in its entirety in the succeeding budget year. In the case of an event that creates a differential between the minimum General Fund unassigned fund balance requirement and available funds of more than five percent, a funding plan will be developed to meet the requirements of this General Fund Balance Policy within three fiscal years of the event. During the budget development process, the required level of General Fund unassigned fund balance shall be calculated based on the Adopted General Fund Expense and Transfer budget. The additional amount required each year shall be included as a line item appropriation in the General Fund Uses section of the budget. It is the policy of the City of Gainesville that any excess General Fund undesignated, unreserved fund balance remaining after meeting the maximum financial reserve requirements must be appropriated to finance any one-time expenses, as determined by the City Commission.

Fund Balance Components



(Graphic is not to scale)

Maximum Fund Balance (25% of operating)

Minimum Fund Balance (16.7% of operating)
If the Fund Balance drops to this range, a funding plan to get to the minimum Fund Balance must be adopted by the City Commission.

Emergency Fund Level (0.015% of TAV)
If the Fund Balance drops to this range, the Fund Balance must be replenished by the next fiscal year.

Formal Review:
A review of this Fund Balance policy will be completed by the City Manager or designee annually and recommendations for changes, if appropriate, will be submitted to the City Commission.

Compliance with the provisions of this policy shall be reviewed as part of the annual audit process, and the amount of restricted, committed, assigned, and non-spendable and the minimum level of spendable fund balance shall be determined during this process.

It is the responsibility of the Budget and Finance Department to keep this policy current.

This Policy to Control:
This policy supersedes and replaces all previous General Fund reserve policies for General Government, which are hereby rescinded.

Last Revision:
September 2021 – Agenda #210401

General Insurance Fund Reserve Policy

Purpose:
This policy is adopted by the Gainesville City Commission to ensure that sufficient current assets are available in this Fund to cover:

- Current liabilities
- Contingent liabilities associated with the self-insured Worker's Compensation and Third Party Liability programs, including those claims incurred but not reported as valued by the Fund's actuary
- Unanticipated insurance events, including but not limited to storms or catastrophic property losses
- Externally imposed legal reserves
- Encumbrances

Policy:
The General Insurance Fund will maintain fiscal year-end current assets equal to the current liabilities plus the reserves for SFC Police Officers Training Program Insurance and for encumbrances. Also, actuarially determined contingent liabilities will be expensed as they are identified.

The status of the current assets to adequately meet the above goal will be determined by the Finance Director at the end of the fiscal year utilizing the audited financial statements and most recent actuarial valuation.

Spending Authority:
In cases of unanticipated insurance events, the City Manager is authorized by the City Commission to spend up to a maximum of 20% of the current assets in accordance with the City's Purchasing Policies. A financial accounting of such spending will be submitted to the City Commission by the City Manager through the quarterly monitoring report prepared for the Audit and Finance Committee.

Renewal/Replacement Current Assets:
Once the original reserve levels have been met, any future increases in current assets due to an actuarial review of the self-insurance program will be funded over the next three fiscal years.

In those cases where current assets are drawn down due to an unanticipated insurance event, the assets will be replenished over the next three fiscal years.

Policy Implementation and Amendments:
This reserve policy has been adopted by the Gainesville City Commission. Any amendments to this policy must be similarly approved by the Commission. The Risk Management Director, as designated by the City Manager, is responsible for implementing the policies set forth in this document and for maintaining proper oversight to ensure compliance with this debt management policy.

Abbreviations and Acronyms

Terms with and asterisk (*) are defined in the Glossary of Terms section.

AAA	Automatic Aid Agreement*
ACFR	Annual Comprehensive Financial Report*
ACS	American Community Survey
ACCHH	Alachua County Coalition for the Homeless and Hungry also known as GRACE Marketplace
ARPA	American Rescue Plan Act*
ATU	Amalgamated Transit Union
BA	Bargaining Unit*
BWC	Body-worn Camera
CALEA	Commission on Accreditation for Law Enforcement Agencies
CARES	Coronavirus Aid Relief and Economic Security*
CBA	Collective Bargaining Agreement*
CCTV	Closed-Circuit Television
CDBG	Community Development Block Grant*
CIP	Capital Improvement Program*
CIRB	Capital Improvement Revenue Bond
CIRC	Continuous Improvement Review Committee
CIRN	Capital Improvement Revenue Note
CMO	City Manager's Office
CO	Certificate of Occupancy
COVID-19	Coronavirus Disease of 2019*
CPI	Consumer Price Index*
CRA	Community Redevelopment Agency*
CST	Communication Service Tax*
CRP	Community Resource Paramedicine Program
CWA	Communications Workers of America
DEP	Florida Department of Environmental Protection
DOE	U.S. Department of Energy
DFS	Department of Financial Services
DOSD	Department of Sustainable Development
EDF	Economic Development Foundation
EHAB	Employee Health & Accident Benefits Fund*
EMS	Emergency Medical Services
ERP	Enterprise Resource Planning System*
ERU	Equivalent Residential Unit*
FBCEF	Florida Building Code Enforcement Fund
FDLE	Florida Department of Law Enforcement
FDOT	Florida Department of Transportation
FEMA	Federal Emergency Management Administration*
FFGFC	First Florida Government Financing Commission
FICA	Federal Insurance Contributions Act
FIFC	Florida Intergovernmental Financing Commission*
FOP	Fraternal Order of Police
FPL	Florida Power and Light
FFPU	Factored Fire Protection Unit
FTE	Full-Time Equivalent*
FY	Fiscal Year*
GAAP	Generally Accepted Accounting Principles*
GACR	Government Affairs and Community Relations
GCRA	Gainesville Community Reinvestment Area
GFR	Gainesville Fire Rescue
GASB	Governmental Accounting Standards Board
GDP	Gross Domestic Product*
GERRB	Guaranteed Entitlement Revenue and Refunding Bond
GEZDA	Gainesville Enterprise Zone Development Agency
GFOA	Government Finance Officers Association
GFT	General Fund Transfer*
GIS	Geographic Information Systems*
GOB	General Obligation Bond
GPD	Gainesville Police Department
GRU	Gainesville Regional Utility
GSC	Government Services Contribution*
GTEC	Gainesville Technology Entrepreneurship Center
HCD	Housing and Community Development
HOME	HOME Investment Partnerships Program*

HR	Human Resources
HUD	U.S. Department of Housing and Urban Development
HVAC	Heating, Ventilation, and Air Conditioning
IAFF	International Association of Firefighters
ICMA	International City/County Management Association
ISF	Internal Service Fund*
ISP	Internet service provider
IT	Information Technology
JAG	Justice Assistance Grant
JJCSP	Juvenile Justice and Community Support Programs
JLAC	Florida Joint Legislative Auditing Committee
LAN	Local area network
LOGT	Local Option Gas Tax
LPR	License Plate Reader
OMB	Office of Management and Budget
ONOP	One Nation One Project
MLK	Martin Luther King, Jr.
NHDC	Neighborhood Housing Development Corporation*
OPEB	Other Post-Employment Benefits
PAL	Police Athletic League
PAYGO	Pay-As-You Go*
PBA	Police Benevolent Association
PILOT	Payment in Lieu of Taxes*
POB	Pension Obligation Bond*
PPE	Personal Protective Equipment
PPP	Public Private Partnership*
PRCA	Parks, Recreation and Cultural Affairs
ROW	Right of Way
RTS	Regional Transit System*
SOH	Save Our Homes
SHIP	Supportive Housing Initiatives*
SSSF	Streets, Stations and Strong Foundations*
SWAT	Special Weapons and Tactics
TCEA	Transportation Concurrency Exception Area
T.E.A.M.	Together Everybody Achieves More*
TIF	Tax Increment Financing*
TRIM	Truth in Millage*
UASI	Urban Area Security Initiative*
UDAG	Urban Development Action Grant*
WSPP	Wild Spaces Public Places*

Glossary of Terms

The Financial and Operating Plan contains specialized and technical terminology that is unique to public finance and budgeting. This section is included to assist the reader in understanding the acronyms and terms used in this document.

A

Accrual – An accrual is a basis of accounting recognizing revenue or expenses when they occur, regardless of when cash is received or disbursed. *Please see Modified Accrual Basis of Accounting.*

Accrual Basis of Accounting – A method of accounting where revenues are recorded when service is given and expenses are recognized when the benefit is received.

Actuarial – A person or methodology that makes determinations of required contributions to achieve future funding levels that addresses risk and time.

Ad-Valorem Tax – A tax levied on the assessed value of real estate and personal property. This tax is also known as property tax.

Adopted Budget – The proposed budget as initially formally approved by the City Commission.

Amended Budget – The adopted budget as formally adjusted by the City Commission.

Amortization – The reduction of debt through regular payments of principal and interest sufficient to retire the debt instrument at a predetermined date known as maturity.

Annual Budget – A budget applicable to a single fiscal year.

Annual Comprehensive Financial Report (ACFR): Annual external audit report that provides complete and accurate financial information which complies with the reporting requirements of the Municipal Code of Gainesville and Florida Statutes.

Appropriation – A legal authorization granted by a legislative body (e.g. The Board of City Commissioners) to make expenditures and to incur obligations for specific purposes. An appropriation is usually limited in amount and as to the time when it may be expended.

American Rescue Plan Act of 2021 (ARPA) – Also called the COVID-19 Stimulus Package or American Rescue Plan is a U.S. $1.9 trillion economic stimulus bill passed by Congress and signed into law by President Joe Biden on March 11,2021.

ARRA – American Recovery & Reinvestment Act of 2009.

Assessed Property value – The value set upon real estate or other property by the County Property Appraiser and the State as a basis for levying ad valorem taxes.

Audit – An official inspection of an individual's or organization's accounts, typically by an independent body.

Automatic Aid Agreement (AAA) – Signed in June of 2018, it is an Interlocal agreement with Alachua County to provide for the quickest unit response from both agencies in the City of Gainesville and the designated aid area in Alachua County surrounding the City limits.

B

Balanced Budget – A balanced budget (particularly that of a government) is a budget with revenues equal to expenditures, and neither a budget deficit nor a budget surplus.

Bargaining Units – a group of employees who have a clear and identifiable community of interest with one another, also knowns as Unions. The City of Gainesville is represented by five Unions:

- Amalgamated Transit Union (ATU) – Local No. 1579
- International Association of Fire Fighters (IAFF) – Profession Fire Fighter of Gainesville Local No. 2157 of the International Association of Fire Fighters and the Fire District Chiefs of the International Association of Fire Fighters Local No. 2157 IAFF-DC
- Fraternal Order of Police (FOP) – Gator Lodge 67, Inc.
- Police Benevolent Association (PBA) – North Central Florida Police Benevolent Association, Inc.
- Communications Workers of America (CWA) – Local No. 3171 (General Body and Supervisory Units)

Basic Financial Statements – Financial statements, including notes, which are necessary for a fair presentation of the financial position and the results of operations, of an entity in conformity with Generally Accepted Accounting Principles (GAAP).

Basis of Budgeting – The method used to determine when revenues and expenditures are recognized for budgetary purposes. All governmental fund budgets are maintained on the modified accrual basis of accounting except that budgetary basis expenditures include purchase orders and contracts (encumbrances) issued for goods or services not received at year-end. Encumbrances at year-end do not represent GAAP expenditures or liabilities but represent budgetary accounting controls.

Biennial Budget – A budget applicable for two fiscal years.

Bond – A certificate of debt issued by an entity, guaranteeing payment of the original investment, plus interest, by a specified future date. The most common types of bonds are general obligation and revenue bonds.

Bond Covenants – A legally enforceable promise made to the bondholders from the issuer, generally in relation to the source of repayment funding.

Bond Issue – A borrowing based upon certificates of debt containing a promise to pay a specified sum of money (face value or principal) at a specified date or dates in the future (maturity date) together with periodic interest at a specified rate. General Obligation Bonds must be approved by the voters and debt service is paid from a separate ad valorem tax levy. Special Obligation Bonds are approved by the City Commission and are repaid from a dedicated revenue sources such as utility service taxes or shared gas tax revenues.

Bond Ratings – A measure of an organization's credit-worthiness. The primary bond rating services—Moody's, Fitch, and Standard & Poor's—perform credit analyses to determine the probability of an issuer of debt defaulting partially or fully.

Budget – A fiscal plan of operation. The budget is comprised of expenditures and revenues together with specific authorizations and restrictions as appropriate. It also includes the current and prior fiscal period history. The budget quantifies executive and legislative objectives and provides a means to measure performance. As a guide for operations, the budget changes over time in response to changes in conditions. The budget embodies public policy and provides insight into how that policy will be implemented.

Budget Calendar – A schedule of key dates which the City follows in the preparation, adoption and administration of the budget.

Budget Document – The instrument used by the budget-making authority to present a comprehensive financial program to the legislative body. *Please see Financial and Operating Plan.*

Budget Message – An executive level overview of the budget delivered by the City Manager to the Mayor and City Commissioners. It discusses the major City issues and the means of dealing with them, highlights key experiences during the current fiscal year, and indicates how current budgetary plans will meet the City's objectives. The budget message is normally the first comprehensive public statement of the City's plans for the upcoming fiscal year.

Budget Funds – Funds that are planned for certain uses, but have not been formally or legally appropriated by the legislative body. The budget document that is submitted for City Commission approval is composed of budget funds.

Budgetary Control – The control or management of a government or enterprise in accordance with an approved budget for the purpose of keeping expenditures within the limitation of available appropriations and available revenues.

C

Capital Budget – The first year of the capital improvement plan which includes capital project appropriations and the revenues required to support the projects.

Capital Equipment – Physical plant and equipment with an expected life of five years or more.

Capital Expenditure – The approved budget for improvements to or acquisition of infrastructure, park development, building, construction or expansion, utility systems, streets or other physical structure with an estimated cost of $5,000 or more.

Capital Projects Funds – Funds established to account for the acquisition or construction of major capital facilities.

Capital Improvement Plan (CIP) – A five-year plan that identifies capital projects, establishes a planning schedule and provides options for financing projects.

Coronavirus Aid, Relief, and Economic Security Act (CARES Act) – The $2.2 trillion economic stimulus bill passed by the 116th U.S. Congress and signed into law by President Donald Trump on March 27, 2020 in response to the economic fallout of the COVID-19 pandemic in the United States.

Carryover Appropriations – The balance of appropriations available for expenditure in years subsequent to the original year the funds were appropriated.

Communications Services Tax Simplification Law – A law created by Florida Legislature to combine communication services revenues with a two-tiered tax composed of State and local-option tax.

Charges for Services – These refer to a revenue source for a program which is attributable to a particular service provided. An example would be revenue for the water and sewer fund based upon the usage of water by a customer.

Collective Bargaining Agreements (CBAs) – A written legal contract between an employer and a union representing employees.

Community Development Block Grant (CDBG) – A Federal entitlement program used primarily to fund programs that benefit low- and moderate-income persons. Grant program is managed by the U.S. Department of Housing and Urban Development.

Contingency – An appropriation of funds to cover unforeseen expenses that occur during the budget year.

Cost Allocation – Method designed to recover indirect costs from activities for the administration of specific services provided to those activities. *Please see Indirect Cost.*

Community Redevelopment Agency (CRA) – A dependent special district covered by Chapter 189, Florida Statutes responsible for carrying out community redevelopment activities and projects in the community redevelopment area of the City of Gainesville.

Consumer Price Index (CPI) –Generally understood as a way to measure inflation, CPI measures the average change over time in the prices paid for a set of consumer goods and services.

Contractual Services – Comprised of costs incurred related to services provided to the City that are dictated by a contractual agreement.

Core Service – A principal service or product delivered by a program or department that is necessary to the successful operation of the City. Often, core services are part of the mission of the program or department.

Coronavirus Disease (COVID-19) – Name given by the World Health Organization (WHO) on February 11,2020 for the disease caused by the novel coronavirus SARS-CoV-2.

Cost Center - An organizational sub-unit of a department, with responsibility for carrying out a more specific function.

Cross-Functional Team – A team of employees from more than one department convened to analyze problems and create strategies for process improvement that have Citywide impact.

D

Debt – An obligation resulting from the borrowing of money or from the purchase of goods and services. Debt instruments used by the City of Gainesville may include general obligation bonds, special obligation bonds, bond anticipation notes, and tax anticipation notes. All debt instruments must be approved by the City Commission. All general obligation bonds must be approved by the voters.

Debt Service – The City's obligation to pay principal and interest of all bonds and other debt instruments according to a pre-determined payment schedule.

Debt Service Funds – Funds established to account for the accumulation of resources for, and the payment of, general long-term principal and interest.

Deficit – The excess of liabilities over assets—or expenditures over revenues—in a fund over an accounting period.

Department – An organizational unit responsible for carrying out a major governmental function, such as Police or Financial Services.

Depreciation – A noncash expense that reduces the value of an asset because of wear and tear, age, or obsolescence.

Division - An organizational sub-unit of a department, with responsibility for carrying out a more specific function. An example would be the Streets & Highways Division or the Solid Waste Collection Division of the Public Works Department.

Distinguished Budget Presentation Award Program – A voluntary program administered by the Government Finance Officers Association to encourage governments to publish efficiently organized and easily readable budget documents and to provide peer recognition and technical assistance to the fiscal officers preparing them.

E

Encumbrances – The commitment of appropriated funds to purchase an item or service. To encumber funds means to set aside or commit funds for future expenditures. This is generally accomplished through purchase orders, contracts or requisitions.

Employee Health & Accident Benefits Fund (EHAB) – Funds used to self-insure the health insurance plan for City community builders and their dependents.

Enterprise Funds – Funds established to account for operations (1) that are financed and operate in a manner similar to private business enterprises - where the intent of the governing body is that the costs (expenses including depreciation) of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges; or (2) where the governing body has decided that periodic determination of revenues earned, expense incurred, and/or net income is appropriate for capital maintenance, public policy, management control, accountability, or other purposes.

Enterprise Resource Plan (ERP) – Software that integrates various functions into one complete system to streamline processes and information across the entire organization. The central feature of all ERP systems is a shared database that supports multiple functions used by different business units.

Entitlement – The amount of payment to which a State or local government is entitled as determined by the federal government (e.g., the Director of the Department of Housing and Urban Development) pursuant to an allocation formula contained in applicable statutes.

ERU – Equivalent Residential Unit. A unit of measure used to calculate stormwater management utility fees.

Expenditures – Decreases in net financial resources. Expenditures include current operating expenses, which require the current or future use of net current assets, and debt service.

Expenses – Decreases in net total assets. Expenses represent charges incurred (whether paid immediately or unpaid) for operation, maintenance, interest and other charges.

F

Federal Emergency Management Administration (FEMA) – Agency of the US government responsible for disaster mitigation, preparedness, response, and recovery planning.

Financial and Operating Plan – The instrument used by the budget-making authority to present a comprehensive financial program to the legislative body. *Please see Budget Document.*

Fiscal Year – The annual period applicable to the annual operating budget. The City's standard fiscal year runs from October 1 through September 30. Certain activities of the City, primarily state and federal grant programs that are separate from the annual budget, are required to be accounted for on different fiscal years.

Fixed Assets – Property of a long-term benefit, intended to continue to be held or used: land, buildings, improvements other than buildings, and machinery and equipment.

Franchise Fee – Charges to utilities for exclusive/non-exclusive rights to operate within municipal boundaries. Examples are electricity, telephone, cable television, and solid waste.

Full Faith and Credit – A pledge of the general taxing power for the payment of debt obligations.

Full-Time Equivalent (FTE) – The number of approved positions equated to a full-time basis (e.g., two half-time positions equal one full-time equivalent position).

Function – A group of related activities aimed at accomplishing a major service or regulatory program for which a government is responsible. For example, public safety is a function.

Fund – A set of interrelated accounts to record revenues and expenditures associated with a specific purpose.

Fund Accounting – A government accounting system, which is organized and operated on a fund basis.

Fund Balance – The difference between assets and liabilities in a governmental fund at the end of the fiscal year.

Fund Equity – The excess or deficit of fund assets over fund liabilities, equivalent to fund balance and net assets.

G

Gainesville Community Reinvestment Area (GCRA) – A department created by the City due to consolidating the CRA and its four distinct districts.

Gainesville Regional Utilities (GRU) – A City owned and operated utility system that provides: electric, water, wastewater, gas and communications services. GRU is managed by the Authority. The GRU Authority is comprised of a 5-person board appointed by the Governor. The Authority provides operational and policy direction for GRU.

Geographical Information system (GIS) – A computer system for capturing, storing, checking, and displaying data related to positions on Earth's surface. GIS can show many different kinds of data on one map, such as streets, buildings, and vegetation.

Generally Accepted Accounting Principles (GAAP) – Uniform minimum standards of, and guidelines for, external financial accounting and reporting. They govern the form and content of the basic financial statements of an entity. GAAP encompass the conventions, rules, and procedures necessary to define accepted accounting practices at a particular time. They include not only broad guidelines of general application, but also detailed practices and procedures. GAAP provides a standard by which to measure financial presentations. The primary authoritative statement on the application of GAAP to State and local governments are Governmental Accounting Standards Board (GASB) pronouncements.

General Fund – The largest fund within the City, the General Fund accounts for most of the financial resources as well as most of the operating services of the general government. It is the City's only major fund (except for the Utility, which is budgeted for in a separate document).

General Fund Transfer – Now referred to as the Government Services Contribution (GSC); based on a formula, it is the annual transfer of funds from Gainesville Regional Utilities (GRU) to General Government to support the delivery of municipal services and programs. *Please see Government Services Contribution.*

General Obligation Bonds (GOB) – Bonds, the payment for which the full faith and credit of the issuing government are pledged.

Goals – Goals are broad statements determined at the highest level of government of what the City would like to accomplish over an extended length of time. Please see Strategic Plan.

Government Services Contribution – Based on a formula, it is the annual transfer of funds from Gainesville Regional Utilities (GRU) to General Government to support the delivery of municipal services and programs. Formerly referred to as the General Fund Transfer (GFT). *Please see General Fund Transfer.*

Governmental Funds – Those individual funds through which most governmental functions are typically financed. This category includes the General, Special Revenue, Debt Service and Capital Projects Funds.

Grant – Contributions or gifts of cash or other assets from another government or other entity to be used or expended for a specified purpose, activity, or project.

Gross Domestic product (GDP) – The total value of goods produced, and services provided in a defined area (country, state, municipality, etc.) during one year.

H

HOME Investment Partnership Program (HOME) – A program created under Title II of the Cranston-Gonzalez National Affordable Housing Act of 1990. Provides funds for housing for low- and very low-income persons. Federal Grant managed by the U.S. Department of Housing and Urban Development.

Homestead Exemption – A state program which deducts $25,000 from the gross value of the primary residential real estate property occupied by a Florida resident to determine the net taxable value. An additional $25,000 exemption is applied to taxable values between $50,000 and $75,000 to further reduce the net taxable value for homeowner occupants.

I

Income – A term used in proprietary fund type accounting to represent (1) revenues, or; (2) the excess of revenues over expenses.

Indirect Expenses – Expenses associated with, but not directly attributable to providing a service. *Please see Cost Allocation.*

Inflation – A rise in price levels caused by an increase in available funds beyond the proportion of available goods.

Infrastructure – The equipment, facilities, and other capital improvements necessary to provide services.

Infrastructure Surtax – A referendum for a One-cent surtax to fund critical infrastructure and wild spaces / public places. One-half percent (0.5%) will be utilized to continue the existing Wild Spaces / Public Places Program and the other one-half percent (0.5%) will be utilized to fund existing road improvements, roadway safety projects, critical infrastructure and affordable housing. The 10-year surtax went into effect on January 1, 2023 and will sunset on December 31, 2032.

Interfund Transfers – Legally authorized transfers from a fund receiving revenue to the fund through which the resources are to be expended.

Intergovernmental Revenue – Revenues from other governments in the form of grants, entitlements, shared revenues, or payments in lieu of taxes.

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 a government or to other governments, on a cost-reimbursement basis.
Investments – Securities and real estate held for the production of revenues in the form of interest, dividends, rentals, or lease payments.

J

There are no definitions beginning with this letter.

K

There are no definitions beginning with this letter.

L

Long-Term Debt – Debt with a maturity more than one year after the date of issuance.

M

Management Watch – Mechanism used by Management to identify areas of City operations where implementation of aggressive steps to remedy problems, strengthen departmental management and/or improve operations are needed. Department operations in Management Watch status will be required to develop a corrective action plan with assistance from the General Government Internal Control Manager and with subsequent direct involvement and monitoring by a staff person from the City Manager's Office. The corrective action plan may include any or all aspects of the operations, including financial

information (operational costs and revenue), financial controls, delivery-of-service, personnel, and policies. Upon completion of corrective actions, which in some cases may require implementation of new or modified procedures, a department or operational area will be removed from the watch status. In cases where corrective actions require a process spanning several months, the City Commission will be provided periodic updates.

Mill – A taxation unit equal to one dollar of tax obligation for every $1,000 of assessed valuation of property.

Millage Rate – The ad valorem tax rate expressed in terms of the levy per thousand dollars of taxable assessed value.

Modified Accrual Basis of Accounting – Revenues are recognized when earned, if they are both measurable and available within the current period or soon after to be used to pay liabilities of the current period. Expenditures are normally recognized when the related liability is incurred. All governmental funds are accounted for using the modified accrual basis of accounting because it represents a more conservative financial approach.

Municipal Advisor - A person that (i) provides advice to or on behalf of a municipal entity or obligated person with respect to municipal financial products or the issuance of municipal securities, including advice with respect to the structure, timing, terms, and other similar matters concerning such financial products or issues, or (ii) undertakes a solicitation of a municipal entity.

Municipal Code – A collection of laws, rules and regulations that apply to the City and its citizens.

N

Neighborhood Housing Development Corporation (NHDC) – A local non-profit housing provider that rehabilitates and builds houses for low- to moderate- income persons.

Non-Departmental – Functions and accounts which are not directly related to a department's primary service activities, or which are separate from departmental operations for control purposes, i.e. insurance premiums.

Non-Operating Expenses – Expenses chargeable to a program which are not personnel costs or purchases of services, supplies or materials. One example would be debt service.

O

Objective – A clear statement of what a program is intended to achieve in the short-term, given set resources.

Obligations – Amounts that a government may be required legally to meet out of its resources. They include not only actual liabilities, but also unliquidated encumbrances.

Operating Budget – Plans of current expenditures and the projected means of financing them. The annual operating budget (or, in the case of some state governments, the biennial operating budget) is the summary means by which most of the financing acquisition, spending, and service delivery activities of a government are controlled. The use of annual operating budgets is usually required by law. Even where not required by law, however, annual operating budgets are essential to sound financial management and should be adopted by every government.

Operating Expenses – The costs of government services which are directly attributable to a specific City program or operation. These represent non-personnel expenses such as cleaning, clothing allowance, training, transportation, printing,

materials, supplies, etc.

Operating and Financial Plan – A budgetary plan developed as a tool for planning, management, and control. As a planning tool it is used to establish programmatic and financial goals and objectives. As a management tool, the plan is used to direct organizational units toward established objectives for service delivery. Finally, as a control tool – the traditional use of budgeting – the plan is used for financial accountability.

Ordinance – A formal legislative enactment by the governing board of a municipality. If it is not in conflict with any higher form of law, such as state statute or constitutional provision, it has the full force and effect of law within the boundaries of the municipality to which it applies.

Other Revenues – Includes miscellaneous revenue items and often represents interest earnings on invested fund balances.

Outside Agencies – Private not-for-profit agencies located within the City who provide community services which supplement and support City programs and for which City funds are made available.

P

Payment in Lieu of Taxes (PILOT) – Payments made to compensate a local government for some or all of the tax revenue that it loses because of the nature of the ownership or use of a particular piece of real property.

Pay-as-You-Go Financing (PAYGO) – A method of paying for capital projects that relies on current tax and grant revenues rather than on debt.

Pension Obligation Bond (POB) – Taxable bonds issued by some state and local governments as part of an overall strategy to fund the unfunded portion of their pension liabilities by creating debt. Bonds issued to retire the unfunded actuarial liability of the City's Pension Funds.

Pension Trust Funds – Trust Funds used to account for public employee retirement systems. Pension Trust Funds are accounted for in essentially the same manner as proprietary funds, but with an important expanded emphasis on required fund balance reserves.

Per Capita – A measurement of the proportion of some statistic to an individual resident determined by dividing the statistic by the current population.

Performance Measure – Data collected to determine how effective and/or efficient a program is in achieving its objectives. *See Strategic Plan.*

Personnel Expenses – Salaries, wages and benefits, such as overtime pay, pension plans, workers' compensation, and insurance for employees.

Portability – In the context of property taxes, portability refers to the right to carry to a new homestead the savings accumulated from years of capped growth on a homeowner's previous principal residence.

Principal – In reference to repayment of debt obligations, principal is the portion applied to the original debt. The remaining portion of the payment is applied to interest accrued on the outstanding debt and applicable services charges.

Program – An organizational sub-unit of a division or cost center, a program consists of clearly defined resources applied towards achieving a specific public goal. This is usually a reoccurring expenditure with no end date.

Project – A plan of work, job, assignment, or task with a defined end or completion date.

Property Tax – A tax levied on the assessed value of real and personal property. This tax is also known as ad valorem tax.

Proprietary Fund – Enterprise and internal service funds that are similar to corporate funds, in that they are related to assets, liabilities, equities, revenues, expenses and transfers determined by business or quasi-business activities.

Public Private Partnership (PPP) – A joint project conducted with resources of the City and a private organization, generally nonprofit.

Q

Quarterly Monitoring Report – A report that provides an overview of the City's operating revenues and expenditures throughout the fiscal year.

Quarterly Performance Report – A report that tracks performance achievements and status of departmental performance measures.

R

Refunding – Paying off an outstanding bond issue by using money from the sale of a new bond offering. In other words, issuing more bonds to pay off existing bonds.

Regional Transit System (RTS) – City owned and operated public transit system.

Reserve – Reserves are funds that the City sets aside as an economic safety net to mitigate current and future risks such as contingencies, emergencies, or revenue shortfalls.

Resolution - A legislative act by the City with less legal formality than an ordinance.

Retained Earnings – An account which reflects accumulated net earnings (or losses) of a proprietary or similar fund. As in the case of fund balance, retained earnings may include certain reservations of fund equity.

Revenue – Funds that the government receives as income. It includes tax payments, service or user fees, receipts from other governments, fines, forfeitures, grants, shared revenues and interest income.

Revenue Bonds – Bonds whose principal and interest are payable exclusively from earnings of an enterprise fund. In addition to a pledge of revenues, such bonds sometimes contain a mortgage on the enterprise fund's property.

Right-of-Way (ROW) – Strip of land over which facilities such as highways, railroads or power lines are built.

Rolled-Back Rate – The millage rate which, exclusive of new construction, will provide the same property (ad valorem) tax revenue for each taxing entity as was levied during the prior year. The rolled back rate controls for changes in the market value of property and represents "no tax increase".

S

Save Our Homes (SOH) – An assessment limitation, or "cap", on increases in the assessed value of a homestead residence, otherwise known as Amendment 10 to the Florida Constitution that took effect in 1995. It limits the annual increase in the assessed value of homesteaded properties to 3% or the change in the National Consumer Price Index (CPI), whichever is less.

Service Level - Service(s) or product(s) which comprise actual or expected output of a given program. The focus is on results, not measures of workload.

Short-Term Debt – Comprised of debt issued to address various operating, liquidity, and capital needs, including general obligation short-term borrowing program, such as line of credit notes.

Supportive Housing Initiatives Program (SHIP) – Provides funds to local governments as an incentive to create partnerships that produce and preserve affordable homeownership and multifamily housing. The program was designed to serve very low, low and moderate income families. Managed by the Florida Housing Finance Corporation.

Special Revenue Fund – A fund used to account for the proceeds of specific revenue sources (other than special assessments, expendable trusts, or for capital projects) which are legally restricted to expense for specified purposes.

Spend Category – A spend category is a commodity code assigned to purchases of goods or services. These codes assist in the tracking of financial transactions, monitoring budgets, and analyzing and reconciling expenses.

Strategic Plan – A document outlining long-term goals, critical issues and action plans which will increase the organization's effectiveness in attaining its mission, priorities, goals, objectives and performance measures. Strategic planning starts with examining the present, envisioning the future, choosing how to get there, and making it happen.

Streets, Stations and Strong Foundations (SSSF) – Branded name given to the portion of the Infrastructure Sales Surtax passed by referendum in November 2022, that reserves the one-half percent (0.5%) of sales surtax that will be utilized to fund existing road improvements, roadway safety projects, critical infrastructure and affordable housing. *Please see Infrastructure Surtax.*

Structurally Balanced Budget – A budget that not only achieves and maintains structural balance where recurring revenues are equal to recurring expenditures in the adopted budget but also supports financial stability for multiple years into the future.

T

Taxable Value – The assessed value less homestead and other exemptions, if applicable.

Taxes – Compulsory charges levied by a government for the purpose of financing services performed for the common benefit. This term does not include specific charges made against particular persons or property for current or permanent benefits such as special assessments. Nor does the term include charges for services rendered only to those paying such charges.

Tax-Increment Financing (TIF) – Financing secured by the anticipated incremental increase in tax revenues, resulting from the redevelopment of an area. The City of Gainesville has four tax-increment districts utilizing TIF revenues: Downtown, Fifth Avenue/Pleasant Street (FAPS), College Park/University Heights (CPUH), and Eastside. *Please See Community Reinvestment Area.*

Together Everybody Achieves More (T.E.A.M.) – The T.E.A.M. program coordinates employee recognition events, including the Employee Rally and the Annual Employee Awards Recognition Dinner and is managed by the Human Resources Department.

Transfers – Budget amounts transferred from one fund, one program, one unit, or one line item to another to assist in financing the service of the recipient fund, program, unit, or line item.

Trust Funds - Funds used to account for assets held by a government in a trustee capacity.

Truth in Millage (TRIM) Law – The Florida Truth in Millage Act (TRIM) requires a specific method of tax rate calculation, form of notice, public hearing requirements and advertisement specifications prior to the adoption of a budget tax rate. The effect of TRIM is to inform taxpayers that their property taxes are changing (up or down), the cause (a change in the assessed value of their property and/or an increase in the proposed spending level) and how the proposed new tax rate compares to the rate that would generate the same property tax dollars as the current year (the "rolled-back" rate).

U

Unappropriated – Not obligated for specific purposes. *Please see Undesignated.*

Undesignated – Without a specific purpose. *Please see Unappropriated.*

Urban Development Action Grant (UDAG) – Provides development funds to states to assist physically and economically distressed cities and urban counties.

Useful Life – The period of time that a fixed asset is able to be used. This can refer to a budgeted period of time for an equipment class or the actual amount of time for a particular item.

User Fee – Fee charged for the use of certain municipal services.

V

Variable Rate – A rate of interest subject to adjustment (e.g., the rate of interest specified may be a percentage of the prime rate on certain set dates.)

W

Wild Spaces Public Places (WSPP) – A voter approved eight-year half-cent sales tax restricted for recreation improvement and park land acquisition. Originally scheduled to sunset in 2022, a referendum held in November 2022 extended this program for another 10 years, scheduled to sunset in 2032.

X

There are no definitions beginning with this letter.

Y

There are no definitions beginning with this letter.

Z

There are no definitions beginning with this letter.

FY 2026 Adopted Budget Summaries

FY 2026 Revenue and Expenditure Summary

Revenues	General Fund	Special Revenue	Debt Service	Capital Projects	Proprietary	Fiduciary	Total
Taxes	99,821,816	0	0	11,125,586	2,340,045	0	113,287,447
Permits, Fees, Assessments	12,672,238	0	0	0	3,783,398	0	16,455,636
Intergovernmental	21,666,296	6,687,747	0	8,700,000	22,050,487	0	59,104,530
Charges for Services	14,341,343	1,218,200	0	0	76,092,429	27,640,000	119,291,972
Fines & Forfeitures	836,413	0	0	0	0	0	836,413
Miscellaneous Revenue	3,759,042	812,129	0	0	8,593,210	88,204,000	101,368,381
Transfers In From Other Funds	7,640,293	3,955,658	26,395,954	2,475,000	1,412,771	0	41,879,676
Use of Fund Balance	1,302,155	5,902,430	0	4,324,957	3,118,577	0	14,648,118
Total Revenue	**162,039,596**	**18,576,164**	**26,395,954**	**26,625,543**	**117,390,917**	**115,844,000**	**466,872,174**

Expenditures	General Fund	Special Revenue	Debt Service	Capital Projects	Proprietary	Fiduciary	Total
City Attorney	1,569,461	100,470	0	0	331,338	10,128	2,011,397
City Auditor	740,849	0	0	0	0	0	740,849
City Clerk	1,301,272	0	0	0	0	0	1,301,272
City Commission	601,195	0	0	0	0	0	601,195
City Manager	1,778,069	24,319	0	870,000	71,929	0	2,744,318
Communications & Marketing	1,080,527	0	0	0	0	0	1,080,527
Equity & Inclusion	1,103,703	0	0	0	0	0	1,103,703
Financial Services	3,021,649	0	0	0	49,292	370,347	3,441,288
Fire Rescue	29,518,613	35,000	0	8,000,000	593,500	0	38,147,113
Gainesville Community Reinvestment Area	0	6,729,527	0	0	60,000	0	6,789,527
Housing & Community Development	531,281	3,096,287	0	0	0	0	3,627,568
Human Resources	2,286,884	40,000	0	0	0	0	2,326,884
Management & Budget	1,044,806	0	0	0	0	0	1,044,806
Non-Departmental	30,013,481	445,069	26,395,954	1,052,936	164,239	93,696,286	151,767,965
Parks, Recreation and Cultural Affairs	12,366,846	226,456	0	72,551	190,000	0	12,855,852
Police	44,916,361	1,182,700	0	790,848	2,539,000	0	49,428,909
Procurement and Contracts Management	883,676	0	0	0	115,547	0	999,223
Public Works	15,992,402	6,564,990	0	4,560,000	30,122,520	0	57,239,911
Risk Management	185,200	0	0	0	42,747,215	29,654	42,962,069
Sustainable Development	3,293,808	0	0	0	4,507,059	0	7,800,868
Technology	8,404,948	0	0	353,080	0	0	8,758,028
Transportation	1,393,577	0	0	160,000	35,796,148	0	37,349,725
Wild Spaces Public Places	10,988	0	0	10,766,128	0	0	10,777,116

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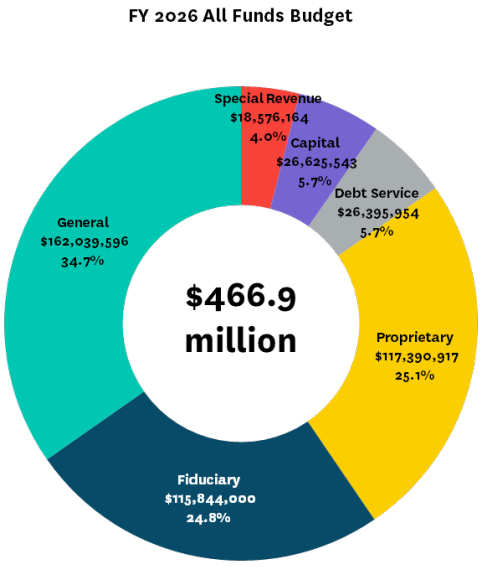
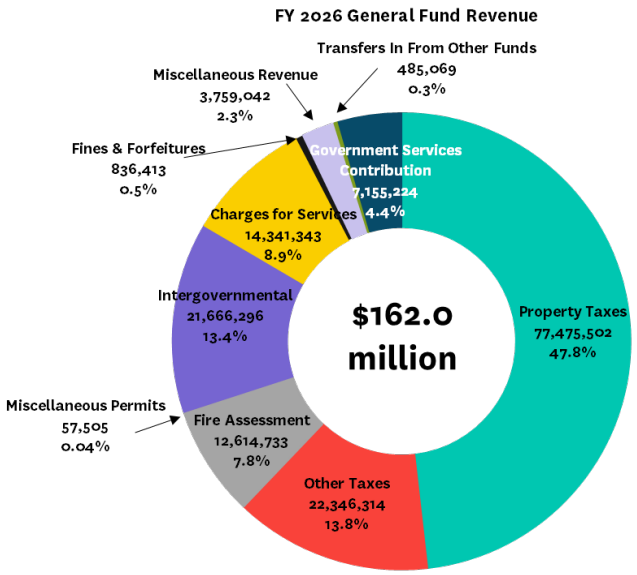
Expenditures (continued)	General Fund	Special Revenue	Debt Service	Capital Projects	Proprietary	Fiduciary	Total
Total Department	**162,039,596**	**18,444,818**	**26,395,954**	**26,625,543**	**117,287,789**	**94,106,415**	**444,900,114**
Interfund Transfers	0	0	0	0	0	0	0
Addition to Fund Balance	0	131,346	0	0	103,128	21,737,585	21,972,059
Total Expenditures	**162,039,596**	**18,576,164**	**26,395,954**	**26,625,543**	**117,390,917**	**115,844,000**	**466,872,174**

Expenditures	General Fund	Special Revenue	Debt Service	Capital Projects	Proprietary	Fiduciary	Total
Culture and Recreation	12,464,698	226,456	0	10,838,679	190,000	0	23,719,832
Debt Services	0	0	26,395,954	0	0	0	26,395,954
Economic Environment	1,108,270	9,825,814	0	0	60,000	0	10,994,084
General Government	31,831,580	624,790	0	2,276,016	44,230,567	94,106,415	173,069,368
Human Services	0	0	0	0	538,351	0	538,351
Internal Services	0	0	0	0	8,088,520	0	8,088,520
Other Financing Uses	18,631,815	185,069	0	0	0	0	18,816,884
Physical Environment	272,356	0	0	0	28,386,959	0	28,659,315
Public Safety	83,465,655	1,217,700	0	8,790,848	6,762,898	0	100,237,101
Transportation	14,265,223	6,364,990	0	4,720,000	29,030,494	0	54,380,706
Total Expenditures by Function	**162,039,596**	**18,444,818**	**26,395,954**	**26,625,543**	**117,287,789**	**94,106,415**	**444,900,114**
Addition to Fund Balance	0	131,346	0	0	103,128	21,737,585	21,972,059
Total Expenditures	**162,039,596**	**18,576,164**	**26,395,954**	**26,625,543**	**117,390,917**	**115,844,000**	**466,872,174**





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FY 2026 All Funds – Expenditure Budget

Department	FY24 Actual	FY25 Adopted	FY25 Amended	FY26 Adopted	$ Change vs. FY25 Adopted	% Change vs. FY25 Adopted
City Attorney	1,886,397	2,102,938	2,102,938	2,011,397	(91,541)	(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	2,744,318	105,734	4.0%
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	1,103,703	(344,047)	(23.8%)
Financial Services	3,486,900	3,674,951	3,714,952	3,441,288	(233,663)	(6.4%)
Fire Rescue	29,481,465	31,367,792	40,722,199	38,147,113	6,779,321	21.6%
Gainesville Community Reinvestment Area	6,647,197	7,042,861	35,223,291	6,789,527	(253,334)	(3.6%)
Housing and Community Development	4,475,682	3,595,686	9,274,096	3,627,568	31,882	0.9%
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	1,044,806	134,734	14.8%
Non-Departmental	153,216,905	148,190,690	157,309,142	151,767,965	3,577,275	2.4%
Parks, Recreation and Cultural Affairs	12,558,942	12,461,590	13,872,415	12,855,852	394,262	3.2%
Police	44,426,580	46,575,591	51,135,276	49,428,909	2,853,318	6.1%
Procurement & Contracts Management	1,015,809	856,074	856,074	999,223	143,150	16.7%
Public Works	48,788,076	53,174,735	80,203,437	57,239,911	4,065,176	7.6%
Risk Management	43,852,207	38,461,742	39,621,099	42,962,069	4,500,327	11.7%
Sustainable Development	7,044,349	7,637,182	7,927,963	7,800,868	163,686	2.1%
Technology	11,573,869	8,275,985	14,080,070	8,758,028	482,043	5.8%
Transportation	59,030,653	39,781,736	51,517,642	37,349,725	(2,432,011)	(6.1%)
Wild Spaces Public Places	4,913,860	10,236,988	32,558,188	10,777,116	540,128	5.3%
Total	**448,377,628**	**424,525,787**	**564,777,032**	**444,900,114**	**20,374,327**	**4.8%**

General Fund Expenditures by Function	FY24 Actual	FY25 Adopted	FY25 Amended	FY26 Proposed	$ Change vs. FY25 Adopted	% Change vs. FY25 Adopted
Culture and Recreation	17,033,806	22,462,992	46,119,941	23,719,832	1,256,840	5.6%
Debt Services	26,922,636	27,047,875	27,047,875	26,395,954	(651,921)	(2.4%)
Economic Environment	11,058,043	11,129,177	41,978,300	10,994,084	(135,093)	(1.2%)
General Government	165,375,249	165,635,954	196,127,510	173,069,368	7,433,414	4.5%
Human Services	509,268	576,018	576,018	538,351	(37,667)	(6.5%)
Internal Services	7,710,103	7,786,517	9,163,101	8,088,520	302,003	3.9%
Other Financing Uses	40,432,985	18,847,279	27,034,352	18,816,884	(30,395)	(0.2%)
Physical Environment	20,366,779	28,295,564	30,194,180	28,659,315	363,751	1.3%
Public Safety	85,747,751	89,844,488	103,338,458	100,237,101	10,392,612	11.6%
Transportation	73,221,008	52,899,923	83,197,297	54,380,706	1,480,783	2.8%
Total	**448,377,628**	**424,525,787**	**564,777,032**	**444,900,114**	**20,374,327**	**4.8%**

Expenditures by Major Expense	FY24 Actual	FY25 Adopted	FY25 Amended	FY26 Proposed	$ Change vs. FY25 Adopted	% Change vs. FY25 Adopted
Personnel	187,254,280	202,291,206	202,747,441	213,751,442	11,460,236	5.7%
Operating	140,968,186	128,451,860	174,647,120	166,741,121	38,289,261	29.8%
Debt Service	29,331,689	41,154,566	45,195,901	40,256,515	(898,051)	(2.2%)
Non-Operating	90,823,474	52,628,155	142,186,571	24,151,036	(28,477,119)	(54.1%)
Total	**448,377,628**	**424,525,787**	**564,777,032**	**444,900,114**	**20,374,327**	**4.8%**

FY 2026 General Fund – Expenditure Budget

Department	FY24 Actual	FY25 Adopted	FY25 Amended	FY26 Adopted	$ 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	1,439,542	1,641,448	1,641,448	1,778,069	136,621	8.3%
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	1,103,703	(344,047)	(23.8%)
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	29,518,613	1,760,821	6.3%
Housing and Community Development	431,120	490,215	521,222	531,281	41,066	8.4%
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	1,044,806	134,734	14.8%
Non-Departmental	38,873,299	29,309,964	34,615,235	30,013,481	703,517	2.4%
Parks, Recreation and Cultural Affairs	11,535,821	11,825,090	11,835,155	12,366,846	541,756	4.6%
Police	39,240,592	41,701,243	41,794,721	44,916,361	3,215,118	7.7%
Procurement & 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	15,992,402	73,509	0.5%
Risk Management	271,014	154,000	181,000	185,200	31,200	20.3%
Sustainable Development	3,051,524	3,197,394	3,316,798	3,293,808	96,414	3.0%
Technology	11,371,110	8,085,985	10,918,254	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	6,315	10,988	10,988	10,988	0	0.0%
Total	**164,548,996**	**155,368,126**	**166,352,240**	**162,039,596**	**6,671,470**	**4.3%**

General Fund Expenditures by Function	FY24 Actual	FY25 Adopted	FY25 Amended	FY26 Proposed	$ Change vs. FY25 Adopted	% Change vs. FY25 Adopted
Culture and Recreation	11,382,470	11,699,492	11,709,557	12,464,697.53	765,206	6.5%
Economic Environment	752,312	996,761	1,059,268	1,108,270.32	111,509	11.2%
General Government	33,562,270	32,735,702	37,106,934	31,831,580.04	(904,122)	(2.8%)
Human Services	8,625	0	0	0.00	0	N/A
Physical Environment	276,378	239,186	239,186	272,355.81	33,170	13.9%
Public Safety	75,114,293	77,457,473	77,138,775	83,465,654.68	6,008,182	7.8%
Transportation	14,655,406	13,552,233	15,286,893	14,265,222.91	712,990	5.3%
Other Financing Uses: Transfers to Other Funds	28,797,240	18,687,279	23,811,627	18,631,815.00	(55,464)	(0.3%)
Total	**164,548,996**	**155,368,126**	**166,352,240**	**162,039,596.29**	**6,671,470**	**4.3%**

General Fund Expenditures by Major Expense	FY24 Actual	FY25 Adopted	FY25 Amended	FY26 Proposed	$ Change vs. FY25 Adopted	% Change vs. FY25 Adopted
Personnel	86,354,104	91,881,104	91,399,471	97,347,225	5,466,121	5.9%
Operating	39,299,017	28,669,172	32,444,741	33,187,170	4,517,998	15.8%
Debt Service	1,951,449	14,106,691	14,106,691	12,788,386	(1,318,305)	(9.3%)
Non-Operating	36,944,426	20,711,159	28,401,337	18,716,815	(1,994,344)	(9.6%)
Total	**164,548,996**	**155,368,126**	**166,352,240**	**162,039,596**	**6,671,470**	**4.3%**

Authorized Position Levels

All Funds

Positions by Department	FY24 Actual	FY25 Adopted	FY25 Amended	FY26 Adopted	# 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	214.50	1.00	0.5%
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	284.00	2.00	0.7%
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**	**1,465.75**	**4.00**	**0.3%**

General Fund

Title	FY24 Actual	FY25 Adopted	FY25 Amended	FY26 Adopted	# 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%

Title (continued)	FY24 Actual	FY25 Adopted	FY25 Amended	FY26 Adopted	# Change vs. FY25 Adopted	% Change vs. FY25 Adopted
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	211.00	213.50	212.50	213.50	0.00	0.0%
Housing & 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%
Parks, Recreation, and Cultural Affairs	109.25	109.25	109.25	109.25	0.00	0.0%
Police	383.25	378.75	378.75	377.75	(1.00)	(0.3%)
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 General Fund	**1,000.84**	**986.11**	**991.71**	**981.91**	**(4.20)**	**(0.4%)**

Position Allocations

Title	FY24 Actual	FY25 Adopted	FY25 Amended	FY26 Adopted	# Change vs. FY25 Adopted	% Change vs. FY25 Adopted
General Fund						
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	211.00	213.50	212.50	213.50	0.00	0.0%
Housing & 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%
Parks, Recreation, and Cultural Affairs	109.25	109.25	109.25	109.25	0.00	0.0%
Police	383.25	378.75	378.75	377.75	(1.00)	(0.3%)

Title (continued)	FY24 Actual	FY25 Adopted	FY25 Amended	FY26 Adopted	# Change vs. FY25 Adopted	% Change vs. FY25 Adopted
General Fund (continued)						
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 General Fund	**1,000.84**	**986.11**	**991.71**	**981.91**	**(4.20)**	**(0.4%)**
Miscellaneous Funds						
American Rescue Plan Fund - City Manager	0.50	0.30	0.30	0.30	0.00	0.0%
American Rescue Plan Fund - Equity & Inclusion	1.00	1.00	1.00	1.00	0.00	0.0%
American Rescue Plan Fund - Housing & Community Development	0.00	0.60	0.60	0.60	0.00	0.0%
American Rescue Plan Fund - Fire	0.00	0.00	1.00	1.00	1.00	N/A
CDBG - Housing & Community Development	4.94	4.99	4.99	4.99	0.00	0.0%
Capital Projects Funds - Public Works	10.30	11.20	11.20	11.20	0.00	0.0%
Capital Projects Funds - Transportation	1.00	1.00	2.00	2.00	1.00	100.0%
GCRA Fund - City Attorney	0.54	0.54	0.54	0.54	0.00	0.0%
GCRA Fund - City Manager	0.15	0.10	0.10	0.10	0.00	0.0%
GCRA Fund - Housing & Community Development	0.00	0.00	0.00	0.00	0.00	N/A
GCRA Fund - Gainesville Community Redevelopment Area	9.00	10.00	10.00	10.00	0.00	0.0%
Employee Health & Accident Benefits - Risk Management	3.50	4.45	3.95	3.95	(0.50)	(11.2%)
Employee Health & Accident Benefits - Management & Budget	0.20	0.00	0.00	0.00	0.00	N/A
General Insurance Fund - City Attorney	2.65	2.65	2.65	2.65	0.00	0.0%

Title (continued)	FY24 Actual	FY25 Adopted	FY25 Amended	FY26 Adopted	# Change vs. FY25 Adopted	% Change vs. FY25 Adopted
Miscellaneous Funds (continued)						
General Insurance Fund - Management & Budget	0.20	0.00	0.00	0.00	0.00	N/A
General Insurance Fund - Risk Management	12.14	12.19	12.69	12.69	0.50	4.1%
Fleet Management Fund - Transportation	29.00	29.55	29.55	29.55	0.00	0.0%
HOME Grant - Housing & Community Development	1.18	0.66	0.66	0.66	0.00	0.0%
1/2 Cent Infrastructure Surtax - 2023 to 2032 - City Manager	0.50	0.45	0.45	0.45	0.00	0.0%
1/2 Cent Infrastructure Surtax - 2023 to 2032 - Public Works	0.80	0.80	0.80	0.80	0.00	0.0%
Miscellaneous Grants Fund - Police	2.00	2.00	2.00	2.00	0.00	0.0%
Special Revenue Funds - Housing & Community Development	0.00	0.15	0.15	0.15	0.00	0.0%
Special Revenue Funds - Police	1.00	1.00	2.00	2.00	1.00	100.0%
Special Revenue Funds - Parks, Recreation and Cultural Affairs	0.25	0.25	0.25	0.25	0.00	0.0%
Pension Funds - Financial Services	2.60	2.60	2.60	3.40	0.80	30.8%
Pension Funds - City Attorney	0.05	0.05	0.05	0.05	0.00	0.0%
Pension Funds - Risk Management	0.26	0.36	0.36	0.36	0.00	0.0%
SHIP Grant - Housing & Community Development	0.70	0.65	0.65	0.65	0.00	0.0%
Transportation Mobility Program Area - Public Works	1.00	0.50	0.50	0.50	0.00	0.0%
Transportation Mobility Program Area - Transportation	1.00	1.00	0.00	0.00	(1.00)	(100.0%)
Tree Mitigation Fund - Public Works	1.50	6.10	6.10	9.10	3.00	49.2%
Wild Spaces Public Places - 2023 to 2033 - City Manager	0.00	0.45	0.55	0.55	0.10	22.2%

Title (continued)	FY24 Actual	FY25 Adopted	FY25 Amended	FY26 Adopted	# Change vs. FY25 Adopted	% Change vs. FY25 Adopted
Miscellaneous Funds (continued)						
Wild Spaces Public Places - 2023 to 2033 - Wild Spaces Public Places	5.00	5.00	5.00	5.00	0.00	0.0%
Wild Spaces Public Places - 2017 to 2025 - Parks, Recreation and Cultural Affairs	5.00	5.00	5.00	5.00	0.00	0.0%
Total Miscellaneous Funds	**97.96**	**105.59**	**107.69**	**111.49**	**5.90**	**5.6%**
Enterprise Funds						
Florida Building Code Enforcement Fund - Sustainable Development	37.25	36.75	36.75	36.75	0.00	0.0%
Regional Transit System Fund - Transportation	266.00	239.85	239.85	241.85	2.00	0.8%
Regional Transit System Fund - Financial Services	0.50	0.50	0.50	0.50	0.00	0.0%
Regional Transit System Fund - Procurement & Contracts Management	1.00	1.00	1.00	1.00	0.00	0.0%
Solid Waste Fund - City Manager	0.00	0.00	0.10	0.10	0.10	N/A
Solid Waste Fund - Public Works	26.10	26.15	26.15	26.15	0.00	0.0%
Stormwater Management Utility - City Manager	0.00	0.00	0.20	0.20	0.20	N/A
Stormwater Management Utility - Public Works	67.10	65.80	65.80	65.80	0.00	0.0%
Total Miscellaneous Funds	**397.95**	**370.05**	**370.35**	**372.35**	**2.30**	**0.6%**
Total Authorized FTEs	**1,496.75**	**1,461.75**	**1,469.75**	**1,465.75**	**4.00**	**0.3%**

Performance Measures

Goal: A Great Place to Live and Experience

Housing & Community Development

Objective: Work with the Department of Sustainable Development to design Primary and Accessory Dwelling Units (ADUs) which will be built on city-owned parcels.

During FY 2025, the Department of Housing & Community Development worked on the design phase of the project. The Department of Housing & Community Development will work with a General Contractor to complete the construction of these units and work with affordable housing providers to manage units during FY 2026.

Performance Measure	FY24 Actual	FY25 Goal	FY25 Q3	FY25 On or Off Target?	FY26 Goal
Combined Number of Primary and ADUs Created	0	1	1	On Target	14

Objective: Increase the number of neighbors assisted through the City's housing programs that focus on housing preservation.

Housing Preservation activities are funded through Community Development Block Grant (CDBG), HOME Investment Partnership (HOME) and State Housing Initiative Program (SHIP).

Performance Measure	FY24 Actual	FY25 Goal	FY25 Q3	FY25 On or Off Target?	FY26 Goal
Number of Neighbors that Received Housing Preservation Assistance	20	25	20	On Target	35

Objective: The City Commission approved $1,650,000 to support the development and preservation of 222 affordable housing units.

Eight affordable housing developers were approved to receive funding under this Notice of Funding Availability. The Department of Housing & Community Development will continue to work with the affordable housing developers with a goal to complete 50% of the units during FY 2026.

Performance Measure	FY24 Actual	FY25 Goal	FY25 Q3	FY25 On or Off Target?	FY26 Goal
Number of Housing Developer Housing Units Built	0	0	0	Not On Target	111

Parks, Recreation and Cultural Affairs

Educational Programming: PRCA provides a variety of programming to serve children and youth of all ages and encompass a broad range of focus areas including academic support, mentoring, youth development, arts, and sports and recreation. High quality after-school programs generate positive outcomes for youth including improved academic performance,

classroom behavior, health and nutrition. Communities and businesses also benefit when youth have safe and productive ways to spend their time while their parents are at work. Many programs require registration fees that vary for Gainesville neighbors and non-residents. Scholarships are also available to assist neighbors with these fees. All performance measures are on target to meet the FY 2024 Goal.

Performance Measure	FY24 Actual	FY25 Goal	FY25 Q3	FY25 On or Off Target?	FY26 Goal
After-School Attendance	12,396	6,648	12,069	On Target	6,781
After-School Revenue Generated	$34,055	$13,063	$16,653	On Target	$13,324
Out of School Days Attendance	454	226	464	On Target	231
Out of School Days Revenue Generated	$4,318	$2,687	$2,514	On Target	$2,741
Winter Break Camp Attendance	191	56	157	On Target	57
Winter Break Camp Revenue Generated	$3,780	$1,330	$2,772	On Target	$1,357
Spring Break Camp Attendance	330	189	348	On Target	193
Spring Break Camp Revenue Generated	$4,860	$2,783	$5,121	On Target	$2,839
Preschool Program Attendance	491	534	412	On Target	545
Preschool Program Revenue	$5,788	$5,980	$3,391	Not On Target	$6,100
Summer Camp Program Attendance	4,470	2,145	1,816	On Target	2,188
Summer Camp Program Revenue	$55,464	$25,073	$51,967	On Target	$25,574

Ironwood Golf Course: As part of PRCA, the Ironwood Golf Course operates an 18-hole golf course, driving range, concession, pro shop, and rental facility. Golf services include standard golf and range play, lessons, youth programs, Special Olympics, and high school team practice and tournaments. Prices are kept at reasonable rates to ensure equitable access to the golf course, and Special Olympics players are provided free practice play. All performance measures are on target to meet the FY 2025 Goal.

Performance Measure	FY24 Actual	FY25 Goal	FY25 Q3	FY25 On or Off Target?	FY26 Goal
Revenue Generated	$1,565,308	$1,372,094	$788,471	On Target	$800,000
Number of Golf Course Rounds Played	40,422	41,298	27,366	On Target	34,298
Number of Golf Tournaments	21	20	17	On Target	21
Number of Players in Tournaments	1,625	1,269	1,144	On Target	1,332
Number of Banquet Room Rentals	38	46	18	On Target	30
Rental Banquet Room Attendance	2,580	2,829	1,550	On Target	2,000
Number of Lessons/Programs	86	227	117	On Target	120
Number of Gator Junior Golf lessons	128	34	62	On Target	36

Festivals: PRCA produces two major festivals a year through the Cultural Affairs Division, Hoggetowne Medieval Faire and the Downtown Arts Festival. Both festivals are self-supporting through vendor fees and sponsorships. The festivals provide live entertainment, youth engagement activities, vendors, and food. The Downtown Festival and Art Show added a new emerging artist program to increase the inclusion of new artists by providing a stipend to pay for their booth supported by sponsorships. The Hoggetowne Medieval Faire has added Scout Days to increase youth engagement in addition to our School Day discounted entry day. Both give opportunities for artists to market their works to the public or showcase live performances. Both provide economic impact for the community. All performance measures are on target to meet the FY 2025 Goal.

Performance Measure	FY24 Actual	FY25 Goal	FY25 Q3	FY25 On or Off Target?	FY26 Goal
Number of Vendors/Artists Served	472	289	375	On Target	303
Attendance	70,072	34,733	84,058	On Target	36,470
Revenue Generated	$111,355	$8,104	$80,611	On Target	$8,509
In-kind Sponsors Secured	5	7	3	On Target	7
Value In-Kind	$6,000	$12,280	$3,380	On Target	$12,894
Cash Sponsors Secured	14	3	6	On Target	3
Cash Value	$46,000	$18,085	$29,000	On Target	$18,989

Park Operations: The Park Operations Division supports the foundation of PRCA through stewardship of all the parks within our City. This Division provides all maintenance for active and nature parks, playground inspections, conservation efforts and fire mitigation for 3,200 acres of land, some right-of-way work, and helps all the divisions across the department with their needs. They attend and assist with special events produced by the department and by the City at large. All performance measures are on target to meet the FY 2025 Goal.

Performance Measure	FY24 Actual	FY25 Goal	FY25 Q3	FY25 On or Off Target?	FY26 Goal
Number of Hours of Park Maintenance	45,853	52,729	30,510	On Target	53,784
Number of Tons of Trash Removed	104	119	82	On Target	121
Number of Cubic Yards of Yard Debris Removed	2,702	1,500	1,480	On Target	1,530
Number of Playground Inspections	1,266	1,164	703	On Target	1,187
Number of Acres Treated for Invasive Exotics	34	25	20	On Target	25
Number of Acres Prescribed Burned	80	75	80	On Target	75
Number of Trail Users	630,120	475,000	401,748	On Target	475,000

Participatory Arts: PRCA, through the Cultural Affairs Team with collaboration from the Youth Services + Education Programs Team, support participatory arts programming in various locations throughout the city. GNVArts, as it is called, incorporates music, dance, and visual arts to provide opportunities for neighbors to engage directly with the arts, connect with other neighbors in the community, and create a sense of belonging. The main locations include: The Historic Thomas Center, Rosa B. Williams Center and Oakview Park Community Center. GNVArts has been in a pilot stage since FY2024. While the Cultural Affairs Team identifies what works best in these spaces, the participants, and number of programs, along with artists served, may fluctuate. All performance measures are on target to meet the FY 2025 Goal.

Performance Measure	FY24 Actual	FY25 Goal	FY25 Q3	FY25 On or Off Target?	FY26 Goal
Number of Participatory Arts Participants	4,972	3,500	3,787	On Target	3,500
Number of Participatory Events/Programs	283	325	333	On Target	325
Number of Artists Served in Participatory Programs	261	300	923	On Target	300

Police

Objective: Provide around the clock, high-visibility police service involving traffic education and enforcement efforts in order to increase traffic and pedestrian safety while reducing the number of traffic crashes within our community.

The Gainesville Police Department has established a goal of increasing traffic safety in our community and is on target to meet the FY 2025 goal. Through a focused effort on the education and enforcement of traffic laws, the goal is to maintain the reduction in injuries and property damage which are caused by traffic accidents in FY 2026.

Performance Measure	FY24 Actual	FY25 Goal	FY25 Q3	FY25 On or Off Target?	FY26 Goal
Reduction of All Vehicle Crashes Year to Year	4,333	3,994	2,988	On Target	3,944

Public Works

The Public Works Department manages 251 traffic signals. The FY 2025 goal is on target to be met. The FY 2026 maintains current service levels.

Performance Measure	FY24 Actual	FY25 Goal	FY25 Q3	FY25 On or Off Target?	FY26 Goal
Percent of Network Signalized Intersections Online	97.0%	95.0%	97.8%	On Target	95.0%
Percent of Signals at Full Detection	94.0%	90.0%	94.3%	On Target	90.0%

Transportation

Objective: Increase Mobility.

The Transportation Department aim to increase mobility in the city through the placement of bus shelters and by promoting walkability through the number of sidewalks and bike facilities available to neighbors. The Transportation Department is on target to meet the FY 2025 goals for both of these performance measures.

Performance Measure	FY24 Actual	FY25 Goal	FY25 Q3	FY25 On or Off Target?	FY26 Goal
Placement of Bus Shelters	8	10	27	On Target	10
Construction of Sidewalks and Bike Facilities (miles)	2.7	2.0	1.6	On Target	1.8

Goal: "Best in Class" Neighbor Services

Communications & Marketing

Objective: Provide support for special events and programs hosted by the City of Gainesville.

The Office of Communications & Marketing coordinates or supports events such as A Very GNV Holiday Parade, the Elected Officials Swearing-In Ceremony, the State of the City Address, the Hoggetowne Medieval Faire, the Downtown Festival and Art Show, Celebrate City Government Day, the Employee Rally, Gun Violence Prevention Month activities and others. As of the third quarter of FY 2025, the Office of Communications & Marketing has exceeded the FY 2025 goal. During FY 2026, the goal is to coordinate or support at least 40 events.

Performance Measure	FY24 Actual	FY25 Goal	FY25 Q3	FY25 On or Off Target?	FY26 Goal
Number of Events	22	Minimum of 24	38	On Target	Minimum of 40

Objective: Distribute press releases to share news of City of Gainesville events, programs, services and initiatives.

The Office of Communications & Marketing's Public Information Officer manages media requests and publishes news releases to keep neighbors informed of City activities and news. As of the third quarter of FY 2025, the Office of Communications & Marketing has exceeded the FY 2025 goal. During FY 2026, the goal is to publish at least 120 press news releases.

Performance Measure	FY24 Actual	FY25 Goal	FY25 Q3	FY25 On or Off Target?	FY26 Goal
Number of Press Releases	98	Minimum of 32	116	On Target	120

Objective: Produce episodes of GNV on the Move, the City of Gainesville's TV talk show on Channel 12.

The Office of Communications & Marketing's Broadcast Division develops and produces monthly episodes of GNV on the Move. As of the third quarter of FY 2025, the Office of Communications & Marketing has met the FY 2025 goal. During FY 2026, the goal is to produce 12 episodes of GNV on the Move.

Performance Measure	FY24 Actual	FY25 Goal	FY25 Q3	FY25 On or Off Target?	FY26 Goal
Number of GNV on the Move Episodes	3	12	12	On Target	12

Objective: Continue daily, weekly and monthly to maintain and create content for the City of Gainesville's website, social media pages, external digital newsletters, internal digital newsletters and monthly or quarterly newsletters specific to individual departments.

The Office of Communications & Marketing's Creative Services Team leads citywide design and branding, produces print collateral, and oversees internal and external digital communications, social media and website management. Several performance measures are in place to measure daily content: E-Newsletters, Reach (total number of unique people exposed to social media posts), Page Views for social media, and the City of Gainesville website. Each of these goals is on target to be met for FY 2025. The goals for FY 2026 are set below FY 2025 Q3 due to the unusually high metrics recorded during FY 2025, which were influenced by extraordinary events beyond the City's control, including Hurricane Milton and national attention surrounding the NCAA Final Four and championship game. Because such spikes are not consistently replicable from year to year, the FY 2026 goals reflect a more normalized experience.

Performance Measure	FY24 Actual	FY25 Goal	FY25 Q3	FY25 On or Off Target?	FY26 Goal
E-Newsletters	398	400	419	On Target	405
Social Media Reach	735,949	800,000	993,025	On Target	850,000
Social Media Views	Not Available	3,250,000	3,324,814	On Target	3,500,000
Website Unique Views	3,493,238	3,500,000	3,701,000	On Target	3,600,000

Financial Services

Objective: Manage the investment of City pension plans and retiree health fund, including investment asset allocation and professional investment manager selection. Oversee the administration and investment of the City's operating investment portfolio. Preserve capital, maintain liquidity and maximize investment yield within risk parameters established by investment policy.

As of the third quarter FY2025, three of the performance measures were not on track to meet the FY 2025 goal: Investment Return for Consolidated Police & Fire Pension Funds, Investment Return for General Pension Fund, and Investment Return for Other Post Employment Benefits Fund. Pension Plan and OPEB Fund investments are driven by external factors outside the City's control, including numerous economic conditions, and equity, bond, and real estate market performance. The annual investment return goals for these funds are long term return goals and, due to economic and investment market volatility, the annualized return goals were not met but should be achieved over the long term.

Performance Measure	FY24 Actual	FY25 Goal	FY25 Q3	FY25 On or Off Target?	FY26 Goal
Investment Return for Consolidated Police & Fire Pension Funds	20.64%	7.75%	5.9%	Not On Target	7.75%
Investment Return for General Pension Fund	25.56%	7.75%	3.6%	Not On Target	7.75%
Investment Return for Other Post Employment Benefits Fund	20.46%	7.75%	5.4%	Not On Target	7.75%
Investment Return for Operating Portfolio	5.5%	3.5%	3.6%	On Target	3.0%

Objective: Work with external auditors to address any audit findings and complete annual audit by March 31st. Communicate timely and accurate financial information to the City Commission, management, operating departments, financial community and to the neighbors of Gainesville. Perform financial analyses that will assist the City in financial and operating decisions.

The performance measures are on target to meet the FY 2025 Goal.

The goal for the performance measure "Average Number of Calendar Days After Quarter-End to Issue Quarterly Financial Statements" is 21 days after quarter-end. The Department of Financial Services has implemented and followed a monthly and year-end close process that has driven success in this area and has included training staff on how to support these efforts.

The performance measure "Addressing the Number of Audit Findings or Management Comments" has been a key priority of the Office of the City Manager and the Department of Financial Services, and work to begin resolving the six outstanding audit findings from the Fiscal Year 2020 external audit began in earnest in January 2022. The City successfully completed the FY 2024 external audit, with a clean opinion, on March 27, 2025 with no findings or management comments. The City is proud to present an Annual Comprehensive Financial Report (ACFR) with no audit findings and expects this performance measure to always meet its target status of zero.

The City has applied for the prestigious Certificate of Achievement for Excellence in Financial Reporting award from the Government Finance Officers Association for its FY 2024 Annual Comprehensive Financial Report and did receive the award for the FY 2023 Annual Comprehensive Financial Report.

The Department of Financial Services has started preparing for FY 2025 year-end, and fully anticipates completing the FY 2025 external audit in March 2026 without any new audit findings or management letter comments.

Performance Measure	FY24 Actual	FY25 Goal	FY25 Q3	FY25 On or Off Target?	FY26 Goal
Average Number of Calendar Days After Quarter-End To Issue Quarterly Financial Statements	>45	>25	21	On Target	21
Number of Audit Findings or Management Comments	0	0	0	On Target	0

Fire Rescue

Objective: Identify opportunities to increase response capacity to efficiently manage expanding demand.

GFR measures emergency response through four performance measures; Dispatch Time, Turnout Time, Travel Time, and Total Response Time. One of the four metrics is on target to meet the FY 2025 Goal.

The "90th Percentile for Dispatch Time"performance measure is dependent on the Alachua County Combined Communications Center (CCC). The CCC manages the County Public Safety Answering Point (PSAP). Gainesville Fire Rescue (GFR) works closely with the CCC and meets twice a month to review metrics and dispatch errors. To reduce "Dispatch Time", GFR uses PURVIS, an IP-based alerting solution designed to automate the process of alerting personnel, enhance communications and decrease workload for station alerting. PURVIS also provides connection redundancy via fiber-optic and radio. Additionally, GFR uses Automatic Vehicle Locators (AVLs) that integrate with the Computer Aided Dispatch (CAD) system to automatically update unit availability, provide real-time data and analytics, create emergency response plans, and create maps to help responders best respond to emergencies. These tools decrease dispatcher workload by automating the station paging process. Additionally, they identify traffic impedances from new construction or traffic congestion anticipating the need for alternate routes and make real-time and data driven unit selection recommendations to the dispatcher.

The "Dispatch-Time" component of Gainesville Fire Rescue's response (from 911 answer through call processing, Computer CAD entry, unit selection, and tone-out/station alerting) is fully managed by the Alachua County Sheriff's Office (ASO) Combined Communications Center (CCC). It should be noted that metrics reflect overall performance which includes lower priority calls that are not sent immediately to a dispatcher unlike priority calls. Dispatch time is affected by staffing levels, technology platform integrations (Computer Aided Dispatch, Emergency Medical Dispatch, station alerting, radio), workflow design, and standard operating protocols. The Alachua County CCC is an accredited agency that tracks dispatch benchmarks as part of their accreditation process. Both the City and GFR continue to meet with CCC staff to improve dispatch time.

To assist in reducing "Total Response Time" by reducing "Turnout Time," the City has partnered with other local stakeholders investing in force multiplier technology. An example of this technology is PulsePoint, where GFR personnel are provided automatic pre-alerts directly to their phones for fires, traffic accidents, and cardiac arrests. Personnel are alerted as soon as the dispatch telecommunicator picks a call type and prior to station alerting/paging by dispatchers. Because PulsePoint alerts are sent automatically, before the Dispatcher is even sent the call from the Telecommunicator, crews receive a "pre-alert" and can immediately begin their response decreasing Turnout Time and ultimately Total Responce Time by up to a minute.

Gainesville Fire Rescue's "Travel Time" is affected by a combination of coverage, congestion, and concurrency pressures that increase the distance or slow the speed of responding units. The current station layout and unit availability are stressed by annexation, three-dimensional growth, population density, rising call volume, and simultaneous incidents; which frequently leave the closest unit committed and force next-due companies to respond from farther away. This effect is magnified during

peak-demand windows, special events, and incident clusters, when unit move-ups and cross-coverage lengthen average travel distance. On the road network, heavy traffic, transportation variety (bikes, e-bikes, scooters) work zones, lane closures, traffic-calming features, school and campus activity, pedestrian density, weather, reduced visibility and road conditions additionally extend response time. Together, these factors push 90th-percentile travel intervals above NFPA 1710 benchmarks even when turnout and dispatch times are controlled. Targeted mitigation would include deployment expansion through additional stations and peak-demand units to keep the closest resources available.

Performance Measure	FY24 Actual	FY25 Goal	FY25 Q3	FY25 On or Off Target?	FY26 Goal
90th Percentile for Dispatch Time	2:00:00	1:00:00	1:54:00	Not On Target	1:00:00
90th Percentile for Turnout Time of the First Arriving Unit in the Urban Area	1:06:00	1:20:00	0:58:00	On Target	1:20:00
90th Percentile for Travel Time of the First Arriving Unit in the Urban Area	6:34:00	4:00:00	6:24:00	Not On Target	4:00:00
90th Percentile Total Response Time (including call processing) of the Effective Force in the Urban Area	9:12:00	6:20:00	8:32:00	Not On Target	6:20:00

Human Resources

Objective: Attract, hire and onboard high-quality talent that reflects the community we serve and meets its evolving needs.

The average time to fill a position is a critical measure of how efficiently an organization can recruit and hire new talent. The longer a position goes unfilled, the more expensive it is for an organization to complete the work of that role. Currently, the average time to fill for municipal organizations nationwide is approximately 119 days. At the City of Gainesville, the Human Resources Department established a goal for FY 2025 of an average time to fill a position of 90 days. During FY 2025, the Human Resources Department processed over 8,000 employment applications for over 400 new hires. The Department expects to meet the goal in FY 2025 and has an improved goal of 70 days for FY 2026.

Performance Measure	FY24 Actual	FY25 Goal	FY25 Q3	FY25 On or Off Target?	FY26 Goal
Average Time to Fill a Position (# of days)	77	90	58	On Target	70

Objective: Maintain a fair, transparent, and competitive classification and compensation system that attracts and retains top talent.

In order for the City to ensure it offers a classification and compensation system that successfully attracts and retains talent, it is imperative that a competitive pay plan is established and allows for adjustments as the work needs of the organization changes. One way to measure this effectiveness is by completing job audit requests in an expeditious manner. A job audit is a process that compares an existing job description to the current duties that are being performed. If the duties have changed significantly, then a recommendation may be made to adjust the job title, job classification and compensation for that position. By completing these requests efficiently, it allows the Human Resources Department to help the organization respond to changing work needs and ensure competitive compensation to retain employees. This is a new performance measure developed during FY 2025 and the department is on target to meet the goal.

Performance Measure	FY24 Actual	FY25 Goal	FY25 Q3	FY25 On or Off Target?	FY26 Goal
Average Job Audit Completion Time (# of days)	N/A	90	70	On Target	80

Objective: Provide learning and development opportunities that foster employee growth, strengthen organizational capacity, and enhance service to the community.

One way to help foster growth and strengthen organizational capacity is to invest in learning and development for employees. The City of Gainesville prides itself on providing a variety of learning opportunities. These range from online, autonomous learning modules, to in-person classes, customized learning solutions to address specific department needs, as well as a robust leadership development cohort to prepare the City's up and coming leaders of tomorrow.

During FY 2025, City of Gainesville employees completed over 4,000 training courses and is on target to reach the FY 2025 Goal. In addition, the most recent class of Emerging Leaders graduates was honored in June of 2025. The Emerging Leaders Development Program is an intensive 18-month leadership program designed to provide participating employees with the tools necessary to be future leaders in the City organization.

Performance Measure	FY24 Actual	FY25 Goal	FY25 Q3	FY25 On or Off Target?	FY26 Goal
Number of Training Courses Completed	5,128	5,000	4,072	On Target	5,500

Police

Objective: Establish a Behavioral Threat Assessment Management Team with the ability to track individuals and maintain a case load.

In FY 2025, the Gainesville Police Department established a Behavioral Threat Assessment Management Team (BTAM). BTAM's main goal is to assess and address issues relating to potential acts of violence or disruption within the City of Gainesville. The goal for FY 2026 is to manage at least 10 cases.

Performance Measure	FY24 Actual	FY25 Goal	FY25 Q3	FY25 On or Off Target?	FY26 Goal
BTAM Case Management	1	10	9	On Target	10

Objective: Conduct outreach programs and strengthen/establish ties with members of diverse groups.

The Gainesville Police Athletic League (GPAL) is a granted funded program. The mission of GPAL is to promote positive interactions between the youth and the Gainesville Police Department utilizing educational and recreational activities directed through a variety of youth programming. The Gainesville Police Department is committing 500 hours to dedicated engagement with the youth in the Gainesville Community in FY 2026.

Performance Measure	FY24 Actual	FY25 Goal	FY25 Q3	FY25 On or Off Target?	FY26 Goal
Number of Hours of Community Engagement of Youth	377	377	410	On Target	500

Objective: Continue to follow up on felony cases to apprehend subjects who were not arrested at time of incident, recover stolen property, apprehend suspected criminals, and present prosecutable cases to the State Attorney.
The City has a Gun Violence Prevention Initiative underway to address concerns in this area and GPD is on target to meet the Goal set for FY 2025 with a goal to maintain this progress in FY 2026.

Performance Measure	FY24 Actual	FY25 Goal	FY25 Q3	FY25 On or Off Target?	FY26 Goal
NIBRS Total Part 1 Crimes	5,505	5,072	3,224	On Target	5,072
NIBRS Number of Property crimes	4,507	4,146	2,669	On Target	4,146
NIBRS Number of Violent Crimes	998	926	555	On Target	926
Shots Fired Calls	133	123	58	On Target	133

Objective: Continue to focus on the hiring of both sworn and civilian staff to improve the vacancy percentage.

The performance measures for vacancies are on target to be met for FY 2025. For FY 2026, the goal is to maintain vacancy rates at 10%.

Performance Measure	FY24 Actual	FY25 Goal	FY25 Q3	FY25 On or Off Target?	FY26 Goal
Percentage of Civilian Vacancies	13%	13%	11%	Not On Target	10%
Percentage of Sworn Vacancies	16%	11%	7%	Not On Target	10%

Public Works

Objective: Ensure projects are delivered on time and on budget.

As part of the City's Comprehensive Plan for the Capital Projects and Transportation Mobility Elements, the Public Works Department oversees design and construction of projects to ensure the provision of services and facilities that are designed to meet the needs of pedestrians, bicyclists, transit and auto users and provide a safe, accessible, and connected transportation environment that promotes walking and transit use. The Stormwater Division implements drainage improvement projects to address existing deficiencies and to meet pollutant load allocations assigned by the Florida Department of Environmental Protection. Roadway and stormwater projects are designed in-house when possible to maximize dollars used towards construction. Grant funding is routinely sought and critical to providing additional financial resources that support construction of infrastructure projects. Projects are predominantly on schedule for the fiscal year. Some projects scheduled for completion this fiscal year will be completed in early 2026 due to construction timing.

Performance Measure	FY24 Actual	FY25 Goal	FY25 Q3	FY25 On or Off Target?	FY26 Goal
Number of Design Projects Completed In-House	7	13	11	On Target	12
Number of Construction Projects Completed	7	20	11	Not On Target	16
Number of Studies and Watershed Plans Completed	1	2	2	On Target	1
Total Dollar Value of Active Grants	$2,932,668	$2,934,693	$2,934,693	On Target	$2,606,309

Objective: Effective Permitting inspection to ensure compliance with development, building, permit, and right away obstruction permits.

The performance measures in the following table focus on the actual number Right-of-Way Obstruction permits issued and inspected by Public Works Department staff. The permits can vary in terms of the work to be performed and the timeline of the construction. Permitting and site inspection help confirm work is done safely and maintains safe and efficient flow of the

traveling public around work areas protecting the public's access to their homes, work, and essential services. Inspections help ensure existing public infrastructure is not damaged or improperly altered, verify that work adheres to code or other regulations, help protect the environment through compliance with environmental regulation, and hold responsible parties accountable for their work preventing future issues and ensuring quality.

Performance Measure	FY24 Actual	FY25 Goal	FY25 Q3	FY25 On or Off Target?	FY26 Goal
Number of Permitting Applications	284	250	331	On Target	250
Number of Issued Permits	234	250	252	On Target	250
Number of Closed Permits	424	300	723	On Target	300
Total Number of Inspections	4,698	5,000	5,386	On Target	5,000
Number of Inspections for Building Development/Year	1,604	1,500	1,718	On Target	1,500

Objective: Manage a GIS program that provides best in class data management and mapping, effectively tracks City infrastructure, and supports GIS users.

The GIS program supports Public Works operations, engineering, work order management, and capital planning work through asset data management, mapping and analysis. The following performance measures reflect established level of service times for GIS data and mapping requests. Maintaining GIS infrastructure asset data is critical for tracking asset locations, key attributes, and work histories.

Performance Measure	FY24 Actual	FY25 Goal	FY25 Q3	FY25 On or Off Target?	FY26 Goal
GIS Work Tickets Opened	283	260	333	On Target	260
GIS Work Tickets Closed	304	260	213	On Target	260
Average Number of Days per Data Request (Level of Service - 2 Days Max)	1	2	1	On Target	2
Average Number of Days per Map Request (Level of Service - 2 -5 Days)	2	5	2	On Target	5

Risk Management

Objective: Manage and measure the impact of workplace injuries on continued operations.

Workplace injuries not only have costs associated with them but also have operational impacts when community builders are unavailable to perform functions for our neighbors. There are two components of worker's compensation claims, frequency and severity. The number of claims reflects the frequency of the event and the Average Costs reflect the severity of the claim. The goals are based on reducing claims frequency and severity by 10% below the organizational ten-year average.

Performance Measure	FY24 Actual	FY25 Goal	FY25 Q3	FY25 On or Off Target?	FY26 Goal
Lost Time Worker's Compensation Claims	45	40	30	On Target	35
Average Cost Per Lost Time Claim	$13,299	$17,600	$3,172	On Target	$15,840
Medical Only Worker's Compensation Claims	172	160	103	On Target	155
Average Cost per Medical Claim	$1,288	$800	$491	On Target	$750

Performance Measure (continued)	FY24 Actual	FY25 Goal	FY25 Q3	FY25 On or Off Target?	FY26 Goal
Litigated Worker's Compensation Claims	1	0	0	On Target	0
Auto Liability Claims	99	82	80	On Target	82

Transportation

Objective: Provide reliable transportation service.

Overall, Regional Transit System complaints have been trending down and are on target to meet goal for FY 2025. Due to this success, the goal in FY 2026 is to continue to reduce the number of complaints.

The Number of Revenue Miles is on target for the FY 2025 goal due to the increased demand anticipated in the fourth quarter because of the Fall semester service changes. The goal for FY 2026 is reduced to account for the reductions in service.

Performance Measure	FY24 Actual	FY25 Goal	FY25 Q3	FY25 On or Off Target?	FY26 Goal
Number of Valid Complaints	234	400	166	On Target	200
Number of Revenue Miles	2,919,580	2,750,000	2,010,576	On Target	2,500,000

Objective: Continue to work with University of Florida to improve transit services on and off campus.

Over the past year, the Regional Transit System has reduced service hours to adjust for reduced contractual obligations with external partners; this is primarily related to the reduction of 34,000 service hours from the prior University of Florida Service Agreement. In addition, RTS has exhausted federal funding that subsidized operating costs during the COVID-19 pandemic. As a result, RTS has reduced service hours and is not on target to provide 230,000 service hours by the end of FY 2025. The FY 2026 goal continues this adjustment with a goal to deliver 203,000 service hours.

Performance Measure	FY24 Actual	FY25 Goal	FY25 Q3	FY25 On or Off Target?	FY26 Goal
Number of Total Service Hours	243,154	230,000	167,548	Not On Target	203,000

Objective: Maximize the use of our resources in the delivery of our services to both internal and external customers.

The Transportation Department has made strides to meet the annual goals related to repair and maintenance of vehicles even with the challenge of rising parts costs and the FY 2026 goal has been increased to reflect rising costs. The Department is on target to meet FY 2025 goals for the Total Fleet Assets, Technician Productivity, and Percentage of Scheduled vs Unscheduled Repairs.

Performance Measure	FY24 Actual	FY25 Goal	FY25 Q3	FY25 On or Off Target?	FY26 Goal
Repair and Maintenance Cost Per Vehicle	$4,739	$4,100	$4,197	Not On Target	$4,600
Total Fleet Assets	1,585	1,550	1,605	On Target	1,590
Technician Productivity	97%	90%	97%	On Target	90%
Percentage of Repairs Scheduled	78%	70%	82%	On Target	70%
Percentage of Repairs Unscheduled	22%	30%	18%	On Target	30%

Goal: Equitable Community

Housing & Community Development

Objective: Manage the City's Affordable Housing set aside under the America Rescue Plan Act (ARPA) to produce housing units which will be occupied by those neighbors facing housing instability.

The Department of Housing & Community Development will continue to support the two affordable housing development entities to produce the requisite number of units prior to the December 31, 2026 deadline to spend down ARPA funds. During FY 2025, the Gainesville Neighborhood Housing & Development Corporation developed and sold five units to income eligible households under the City's ARPA affordable housing set-aside project. During FY 2026, the goal is to develop 166 units now that all of the project funding has been assigned to various developers.

Performance Measure	FY24 Actual	FY25 Goal	FY25 Q3	FY25 On or Off Target?	FY26 Goal
Number of Affordable Housing Units Developed	0	5	5	On Target	166

Transportation

Objective: Increase Mobility.

The Department will continue to implement the multi-year plan to construct landing pads until all bus stops meet ADA guidelines. Landing pads provide a safe and level surface for passengers to board and de-board the bus and are an ADA requirement. As of the third quarter of FY 2025, the Department is on target to exceed the FY 2025 goal. The goal for FY 2026 is 30 more landing pads which will help us reach the goal of full ADA accessibility at every RTS bus stop.

Performance Measure	FY24 Actual	FY25 Goal	FY25 Q3	FY25 On or Off Target?	FY26 Goal
Placement of Landing Pads	10	30	87	On Target	30

Goal: More Sustainable Community

Public Works

Objective: Manage and provide preventative/proactive maintenance program that preserves and extends the life of City-owned buildings and infrastructure within the right-of-way to ensure public health, safety and welfare to neighbors, ensure the preservation and protection of water quality, and enhance quality of life.

Effective and efficient preventative maintenance programs, as well as educational efforts, can reduce time and effort associated with unexpected maintenance, lower the cost of repairs, reduce downtime for equipment, and extend the service life of infrastructure. Garbage, recycling, and clean-up events provide benefits to public health and safety, contribute to

environmental sustainability, and promote a culture of environmental responsibility. Educational efforts also prevent pollutants from entering stormwater. The City is required to implement educational efforts as a condition of its NPDES permit and the City receives credit towards pollutant load allocations.

Performance Measure	FY24 Actual	FY25 Goal	FY25 Q3	FY25 On or Off Target?	FY26 Goal
NPDES Stormwater Pollution Prevention Programs Contacts through Workshops/Presentations	15,821	10,000	11,181	On Target	10,000
NPDES Waterway Cleanup Events	24	32	24	On Target	32
Garbage Collected Curbside (Tons)	4,909.23	26,000.00	15,196.00	Not On Target	26,000.00
Recycling Collected Curbside (Tons)	835.14	2,000.00	2,657.00	On Target	2,000.00
Recycling Rate (%)	11%	20%	44%	On Target	45%
Diversion Rate (%)	36%	45%	66%	On Target	70%
Pounds of Litter Collected/Mile (Pounds)	225	200	25,970	On Target	200
Number of Adopt-A-Street Miles Cleaned	36	150	152	On Target	150
Number of Adopt a Street Events	40	160	174	On Target	160
Miles of Right-of-Way Streets Sweeping	680	3,300	3,121	On Target	3,300
Acres of Right-of-Ways Maintained	792	2,500	2,657	On Target	2,500
Square Feet of Asphalt/Roadway Pavement Maintained and Repaired	1,600	30,000	132,359	On Target	30,000

Transportation

Objective: Grow the alternative and reduce automobile dependency.

The Regional Transit System is not on target to meet the FY 2025 goal for passenger trips; this is primarily due to service reductions from the University of Florida.

Micromobility trips have decreased since inception in June 2021 as the use of personal micromobility units has become more prevalent causing the goal set for FY 2024 to not be met. To adjust for this, the goal for FY 2025 was set at 125,000 trips, a reduction of 24.2% over prior year, to account for the reduction in use of this service. The goal for FY 2025 is on target to be met.

Performance Measure	FY24 Actual	FY25 Goal	FY25 Q3	FY25 On or Off Target?	FY26 Goal
Number of Passenger Trips	5,481,903	5,000,000	3,878,401	Not on Target	4,500,000
Number of Micromobility Trips	143,523	125,000	117,430	On Target	125,000

Photo by Beth Ann

City of
Gainesville
A Steady Path Forward

Ordinances and Resolutions

City of Gainesville, Florida
Fiscal Year 2026

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RESOLUTION NO. 2025-353

A resolution of the City of Gainesville, Florida, relating to the provision and funding of fire services, facilities and programs in the City of Gainesville, Florida; providing for the imposition and computation of fire services special assessments; providing for legislative determinations of special benefit and fair apportionment; describing the method of assessing fire services assessed costs against assessed property located within the City of Gainesville; establishing the estimated assessment rate for fire assessments for the fiscal year beginning October 1, 2025; directing the preparation of an assessment roll; providing for hardship assistance; providing for method of collection; authorizing a public hearing and directing the provision of notice; providing for application of assessment proceeds; providing for severability; and providing an immediate effective date.

WHEREAS, the City Commission of the City of Gainesville, Florida (the "City Commission"), has enacted Ordinance No. 070623 (the "Ordinance"), codified in Chapter 11 of the Code of Ordinances, which authorizes the annual imposition of Fire Services Assessments for fire services, facilities, and programs against all Assessed Property within the City of Gainesville (the "City") for Fire Services; and

WHEREAS, in June 2010, the City implemented a recurring annual fire special assessment to provide a portion of the funding for the City's fire services and facilities, and imposed fire assessments for Fiscal Year 2010-11 with the adoption of Resolution No. 091050, which was the *initial assessment resolution*, and Resolution No. 100137, which was the *final assessment resolution* for the fiscal year beginning October 1, 2010; and

WHEREAS, in June 2023, the City Commission chose to change the methodology used to apportion the fire services assessed cost among different categories of property with the adoption of Resolution No. 2023-563 (hereinafter the "Initial Assessment Resolution"). This was also referred to as the amended Initial Assessment Resolution (so

termed because it changed the methodology). The Initial Assessment Resolution was approved and confirmed by Final Assessment Resolution No. 2023-848 adopted September 7, 2023; and

WHEREAS, pursuant to Ordinance No. 070623, the reimposition of fire assessments for the Fiscal Year beginning October 1, 2025 requires certain processes; and

WHEREAS, annually a Preliminary Rate Resolution describing the method of assessing fire services costs against assessed property located within the City, directing the preparation of an updated assessment roll, authorizing a public hearing and directing the provision of notice thereof is required by Ordinance No.070623 for the reimposition of fire assessments; and

WHEREAS, the imposition of a Fire Services Assessment for fire services, facilities and programs for each Fiscal Year is an equitable and efficient method of allocating and apportioning Fire Service Cost among parcels of Assessed Property.

NOW, THEREFORE, BE IT RESOLVED BY THE CITY COMMISSION OF THE CITY OF GAINESVILLE, FLORIDA:

SECTION 1. AUTHORITY. This resolution is adopted pursuant to the provisions of Ordinance No. 070623, sections 166.021 and 166.041, Florida Statutes, and other applicable provisions of law.

SECTION 2. PURPOSE AND DEFINITIONS.

(A) This resolution constitutes the Preliminary Rate Resolution as defined in the Ordinance which initiates the process for updating the Assessment Roll and directs the reimposition of Fire Assessments for the Fiscal Year beginning October 1, 2025.

(B) All capitalized words and terms not otherwise defined herein shall have the

meanings set forth in the Ordinance and Initial Assessment Resolution No. 2023-563, adopted June 15, 2023. Unless the context indicates otherwise, words imparting the singular number include the plural number, and vice versa.

SECTION 3. PROVISION AND FUNDING OF FIRE SERVICES.

(A) Upon the imposition of a Fire Services Assessment for fire services, facilities, or programs against Assessed Property located within the City, the City shall provide fire services to such Assessed Property. A portion of the cost to provide such fire services, facilities, or programs shall be funded from proceeds of the Fire Services Assessments. The remaining cost required to provide fire services, facilities, and programs shall be funded by legally available City revenues other than Fire Services Assessment proceeds.

(B) It is hereby ascertained, determined, and declared that each parcel of Assessed Property located within the City will be benefited by the City's provision of fire services, facilities, and programs in an amount not less than the Fire Services Assessment imposed against such parcel, computed in the manner set forth in this Preliminary Rate Resolution.

SECTION 4. IMPOSITION AND COMPUTATION OF FIRE SERVICES SPECIAL ASSESSMENTS. Fire Services Assessments shall be imposed against all Tax Parcels within the City. Fire Services Assessments shall be computed in the manner set forth in this Preliminary Rate Resolution.

SECTION 5. LEGISLATIVE DETERMINATIONS OF SPECIAL BENEFIT AND FAIR APPORTIONMENT. It is hereby ascertained and declared that the Fire Services Assessed Costs provide a special benefit to the Assessed Property based upon that certain report entitled "City of Gainesville, Florida Fire Services Assessment

Memorandum June 2023", prepared by Anser Advisory (formerly Government Services Group, Inc.), the legislative determinations set forth in Section 11-4 of the Code of Ordinances, and Initial Assessment Resolution No. 2023-563, which are hereby readopted, ratified, and affirmed, and incorporated herein as if set forth in full.

Budget Allocation

(A) It is fair and reasonable and consistent with the decision from the Florida Supreme Court in the case of City of North Lauderdale v. SMM Properties, Inc., 825 So. 2d 343 (Fla. 2002), to exclude from the Fire Services Assessed Cost amounts determined to constitute the Emergency Medical Services Cost.

(B) The level of services required to meet anticipated demand for fire services and the corresponding annual fire services budget required to fund fire services provided to unimproved, non-specific property uses would be required notwithstanding the occurrence of any incidents from such non-specific property uses. Therefore, it is fair and reasonable to omit from the Demand Percentage calculation the Fire Services Incident Reports documenting fire services provided to non-specific property uses.

Fair Apportionment

It is hereby ascertained and declared that the Fire Services Apportionment Methodology as set forth in the Initial Assessment Resolution No. 2023-563, which is hereby readopted, ratified, and affirmed, and incorporated herein as if set forth in full, is a fair and reasonable method of apportionment of the fire services assessed costs.

SECTION 6. APPORTIONMENT METHODOLOGY. The Fire Services Assessment for each Tax Parcel within the City shall be determined as provided for in Sections 6, 7 and 10 of the Initial Assessment Resolution No. 2023-563 which are hereby readopted, ratified and affirmed, and incorporated herein as if set forth in full.

SECTION 7. DETERMINATION OF FIRE SERVICES ASSESSED COSTS; ESTABLISHMENT OF PRELIMINARY ESTIMATED FIRE SERVICES ASSESSMENTS.

(A) The Fire Services Assessed Cost to be assessed and apportioned among benefited parcels pursuant to the Cost Apportionment and the Parcel Apportionment for the Fiscal Year beginning October 1, 2025, is approximately $15,375,035.00.

(B) The estimated Fire Services Assessments to be assessed and apportioned among benefited parcels pursuant to the Cost Apportionment and Parcel Apportionment to generate the estimated Fire Services Assessed Cost for the Fiscal Year beginning October 1, 2025, are hereby established as follows for the purpose of this Preliminary Rate Resolution:

Residential Property Use Categories	Rate Per Square Foot
Single Family Residential	$ 0.0900
Multi-Family Residential	$ 0.0892
Non-Residential Property Use Categories	**Rate Per Square Foot**
Commercial	$ 0.1185
Industrial/Warehouse	$ 0.0884
Institutional	$ 0.2267

(C) The estimated Fire Services Assessments specified in subsection (B) above are hereby established to fund the specified Fire Services Assessed Costs determined to be assessed in the Fiscal Year beginning October 1, 2025. No portion of such Fire Services Assessed Cost is attributable to the capital improvements necessitated by new growth or development that are funded by impact fee revenue. Further, no portion of such Fire Services Assessed Cost is attributable to the Emergency Medical Services Cost.

(D) No Fire Services Assessment shall be imposed upon a parcel of Government Property whose Building use is wholly exempt from ad valorem taxation as

provided by Florida law.

(E) Any shortfall in the expected Fire Services Assessment proceeds due to any exemption from payment of the Fire Services Assessments required by law shall be supplemented by any legally available funds, or combination of such funds, and shall not be paid for by proceeds or funds derived from the Fire Services Assessments.

(F) The estimated Fire Services Assessments established in this Preliminary Rate Resolution shall be the estimated assessment rates applied by the City Manager in the preparation of the preliminary Assessment Roll for the Fiscal Year beginning October 1, 2025, as provided in Section 8 of this Preliminary Rate Resolution.

SECTION 8. ASSESSMENT ROLL.

(A) The City Manager is hereby directed to prepare, or cause to be prepared, an updated Assessment Roll for the Fiscal Year beginning October 1, 2025, in the manner provided in Section 11-38 of the Code of Ordinances. The updated Assessment Roll shall include all Tax Parcels within the City. The City Manager shall apportion the estimated Fire Services Assessed Cost to be recovered through Fire Services Assessments in the manner set forth in this Preliminary Rate Resolution.

(B) A copy of this Preliminary Rate Resolution, documentation related to the estimated amount of the Fire Services Assessed Cost to be recovered through the imposition of Fire Services Assessments, and the updated Assessment Roll (once prepared) shall be maintained on file in the office of the City Manager and open to public inspection. The foregoing shall not be construed to require that the updated Assessment Roll be in printed form if the amount of the Fire Services Assessment for each parcel of property can be determined by the use of a computer terminal available to the public.

(C) It is hereby ascertained, determined, and declared that the method of

determining the Fire Services Assessments for fire services as set forth in this Preliminary Rate Resolution is a fair and reasonable method of apportioning the Fire Services Assessed Cost among parcels of Assessed Property located within the City.

SECTION 9. HARDSHIP ASSISTANCE. An owner of improved residential property who meets low income level and asset guidelines established by the City shall be eligible to receive payment of the Fire Services Assessment by the City. Applicants for this hardship assistance shall provide written documentation satisfactory to the City Manager in order to qualify for such assistance. Any amounts provided for hardship assistance shall be paid by the City from funds other than those generated by the Fire Services Assessment.

SECTION 10. METHOD OF COLLECTION. It is hereby declared that the Fire Services Assessments shall be collected and enforced pursuant to Uniform Assessment Collection Act as provided in Section 11-61 of the Code of Ordinances for the Fiscal Year beginning October 1, 2025.

SECTION 11. AUTHORIZATION OF PUBLIC HEARING. There is hereby established a public hearing to be held at 5:30 p.m., or as soon thereafter as may be heard on September 11, 2025, in the Commission Chambers of City Hall, 200 E. University Avenue, Gainesville, Florida, at which time the City Commission will receive and consider any comments on the Fire Services Assessments from the public and affected property owners and consider imposing Fire Services Assessments.

SECTION 12. NOTICE BY PUBLICATION. The City Manager shall publish a notice of the public hearing authorized by Section 11 hereof in the manner and time provided in Section 11-34 of the Code of Ordinances. The notice shall be published no later than August 21, 2025 in substantially the form attached hereto as Exhibit A.

SECTION 13. NOTICE BY MAIL.

A. The City Manager shall also provide notice by first class mail to the Owner of each parcel of Assessed Property in the event circumstances described in Section 11-38(f) of the Code of Ordinances so require. Such notices shall be mailed no later than August 21, 2025.

B. If the City determines that the truth-in-millage ("TRIM") notice that is mailed by the Property Appraiser under section 200.069, Florida Statutes, also fulfills the requirements of paragraph (A) of this Section 13, then the separate mailing requirement described in paragraph (A) will be deemed to be fulfilled by the TRIM notice.

SECTION 14. APPLICATION OF ASSESSMENT PROCEEDS. The revenue derived from the City's Fire Services Assessments will be utilized for the provision of fire services, facilities, and programs, as reflected by the Fire Services Assessed Cost. In the event there is any fund balance remaining at the end of the Fiscal Year, such balance shall be carried forward and used only to fund fire services, facilities, and programs provided to properties within the City.

SECTION 15. SEVERABILITY. If any word, phrase, clause, paragraph, section or provision of this Resolution or the application hereof to any person or circumstance is held invalid or unconstitutional, such finding shall not affect the other provisions or applications of the Resolution which can be given effect without the invalid or unconstitutional provisions or application, and to this end the provisions of this Resolution are declared severable.

SECTION 16. EFFECTIVE DATE. This Preliminary Rate Resolution shall take effect immediately upon its passage and adoption.

PASSED AND ADOPTED this 22nd day of May, 2025.

HARVEY L. WARD, JR.
MAYOR

ATTEST:

KRISTEN J. BRYANT
CITY CLERK

Approved as to form and legality

DANIEL M. NEE
CITY ATTORNEY

NOTICE OF HEARING TO IMPOSE AND PROVIDE FOR COLLECTION OF FIRE SERVICES SPECIAL ASSESSMENTS

Notice is hereby given that the City Commission of the City of Gainesville, Florida will conduct a public hearing to consider the imposition of annual fire services special assessments for the provision of fire services within the municipal boundaries of the City of Gainesville.

The hearing will be held at 5:30 p.m., or as soon thereafter as may be heard, on September 11, 2025, in the Commission Chambers of City Hall, 200 E. University Avenue, Gainesville, Florida, for the purpose of receiving public comment on the proposed assessments. All affected property owners have a right to appear at the hearing and to file written objections with the City Commission within 20 days of this notice. If a person decides to appeal any decision made by the City Commission with respect to any matter considered at the hearing, such person will need a record of the proceedings and may need to ensure that a verbatim record is made, including the testimony and evidence upon which the appeal is to be made. In accordance with the Americans with Disabilities Act, persons needing a special accommodation or an interpreter to participate in this proceeding should contact the Office of Equity and Inclusion at (352) 334-5051, at least two days prior to the date of the hearing.

The assessment for each parcel of property will be based upon each parcel's use category and the total building area (expressed in square feet) attributed to that parcel.

The City Commission on May 22, 2025 adopted a Preliminary Rate Resolution setting the proposed fire services assessments to be assessed for the fiscal year as shown in the following schedule:

Fiscal Year: 2025-2026

Residential Property Use Categories	Rate Per Square Foot
Single Family Residential	$ 0.0900
Multi-Family Residential	$ 0.0892

Non-Residential Property Use Categories	Rate Per Square Foot
Commercial	$ 0.1185
Industrial/Warehouse	$ 0.0884
Institutional	$ 0.2267

The Fire Services Assessment Ordinance, the Preliminary Rate Resolution, documentation related to the estimated amount of the Fire Services Assessed Cost to be recovered through the imposition of Fire Services Assessments, and the Preliminary Assessment Roll are available for inspection at the City Manager's Office, City Hall, located at 200 E. University Avenue, Gainesville, Florida.

The fire service non-ad valorem assessment will be collected by the tax collector and placed on the ad valorem tax bill to be mailed in November 2025. Failure to pay the assessments will cause a tax certificate to be issued against the property which may result in a loss of title.

If you have any questions, please contact the Gainesville Fire Rescue Administration at (352) 334-5078, Monday through Thursday between 8:00 a.m. and 5:00 p.m.

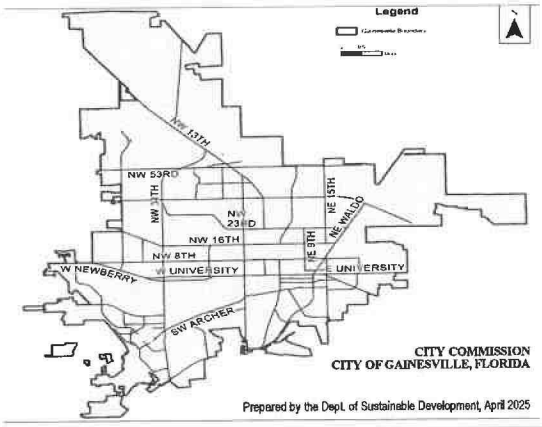

EXHIBIT "A" Resolution No. 2025-353

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RESOLUTION NO. 2025-353

An amended resolution of the City of Gainesville, Florida, relating to the provision and funding of fire services, facilities and programs in the City of Gainesville, Florida; providing for the imposition and computation of fire services special assessments; providing for legislative determinations of special benefit and fair apportionment; describing the method of assessing fire services assessed costs against assessed property located within the City of Gainesville; establishing the estimated assessment rate for fire assessments for the fiscal year beginning October 1, 2025; directing the preparation of an assessment roll; providing for hardship assistance; providing for method of collection; authorizing a public hearing and directing the provision of notice; providing for application of assessment proceeds; providing for severability; and providing an immediate effective date.

WHEREAS, the City Commission of the City of Gainesville, Florida (the "City Commission"), has enacted Ordinance No. 070623 (the "Ordinance"), codified in Chapter 11 of the Code of Ordinances, which authorizes the annual imposition of Fire Services Assessments for fire services, facilities, and programs against all Assessed Property within the City of Gainesville (the "City") for Fire Services; and

WHEREAS, in June 2010, the City implemented a recurring annual fire special assessment to provide a portion of the funding for the City's fire services and facilities, and imposed fire assessments for Fiscal Year 2010-11 with the adoption of Resolution No. 091050, which was the *initial assessment resolution*, and Resolution No. 100137, which was the *final assessment resolution* for the fiscal year beginning October 1, 2010; and

WHEREAS, in June 2023, the City Commission chose to change the methodology used to apportion the fire services assessed cost among different categories of property with the adoption of Resolution No. 2023-563 (hereinafter the "Initial Assessment Resolution"). This was also referred to as the amended Initial Assessment Resolution (so

termed because it changed the methodology). The Initial Assessment Resolution was approved and confirmed by Final Assessment Resolution No. 2023-848 adopted September 7, 2023; and

WHEREAS, pursuant to Ordinance No. 070623, the reimposition of fire assessments for the Fiscal Year beginning October 1, 2025 requires certain processes; and

WHEREAS, annually a Preliminary Rate Resolution describing the method of assessing fire services costs against assessed property located within the City, directing the preparation of an updated assessment roll, authorizing a public hearing and directing the provision of notice thereof is required by Ordinance No.070623 for the reimposition of fire assessments; and

WHEREAS, the imposition of a Fire Services Assessment for fire services, facilities and programs for each Fiscal Year is an equitable and efficient method of allocating and apportioning Fire Service Cost among parcels of Assessed Property.

NOW, THEREFORE, BE IT RESOLVED BY THE CITY COMMISSION OF THE CITY OF GAINESVILLE, FLORIDA:

SECTION 1. AUTHORITY. This amended resolution is adopted pursuant to the provisions of Ordinance No. 070623, sections 166.021 and 166.041, Florida Statutes, and other applicable provisions of law.

SECTION 2. PURPOSE AND DEFINITIONS.

(A) This amended resolution constitutes the Preliminary Rate Resolution as defined in the Ordinance which initiates the process for updating the Assessment Roll and directs the reimposition of Fire Assessments for the Fiscal Year beginning October 1, 2025.

(B) All capitalized words and terms not otherwise defined herein shall have the meanings set forth in the Ordinance and Initial Assessment Resolution No. 2023-563, adopted June 15, 2023. Unless the context indicates otherwise, words imparting the singular number include the plural number, and vice versa.

SECTION 3. PROVISION AND FUNDING OF FIRE SERVICES.

(A) Upon the imposition of a Fire Services Assessment for fire services, facilities, or programs against Assessed Property located within the City, the City shall provide fire services to such Assessed Property. A portion of the cost to provide such fire services, facilities, or programs shall be funded from proceeds of the Fire Services Assessments. The remaining cost required to provide fire services, facilities, and programs shall be funded by legally available City revenues other than Fire Services Assessment proceeds.

(B) It is hereby ascertained, determined, and declared that each parcel of Assessed Property located within the City will be benefited by the City's provision of fire services, facilities, and programs in an amount not less than the Fire Services Assessment imposed against such parcel, computed in the manner set forth in this Amended Preliminary Rate Resolution.

SECTION 4. IMPOSITION AND COMPUTATION OF FIRE SERVICES SPECIAL ASSESSMENTS. Fire Services Assessments shall be imposed against all Tax Parcels within the City. Fire Services Assessments shall be computed in the manner set forth in this Amended Preliminary Rate Resolution.

SECTION 5. LEGISLATIVE DETERMINATIONS OF SPECIAL BENEFIT AND FAIR APPORTIONMENT. It is hereby ascertained and declared that the Fire Services Assessed Costs provide a special benefit to the Assessed Property based upon that

certain report entitled "City of Gainesville, Florida Fire Services Assessment Memorandum June 2023", prepared by Anser Advisory (formerly Government Services Group, Inc.), the legislative determinations set forth in Section 11-4 of the Code of Ordinances, and Initial Assessment Resolution No. 2023-563, which are hereby readopted, ratified, and affirmed, and incorporated herein as if set forth in full.

Budget Allocation

(A) It is fair and reasonable and consistent with the decision from the Florida Supreme Court in the case of City of North Lauderdale v. SMM Properties, Inc., 825 So. 2d 343 (Fla. 2002), to exclude from the Fire Services Assessed Cost amounts determined to constitute the Emergency Medical Services Cost.

(B) The level of services required to meet anticipated demand for fire services and the corresponding annual fire services budget required to fund fire services provided to unimproved, non-specific property uses would be required notwithstanding the occurrence of any incidents from such non-specific property uses. Therefore, it is fair and reasonable to omit from the Demand Percentage calculation the Fire Services Incident Reports documenting fire services provided to non-specific property uses.

Fair Apportionment

It is hereby ascertained and declared that the Fire Services Apportionment Methodology as set forth in the Initial Assessment Resolution No. 2023-563, which is hereby readopted, ratified, and affirmed, and incorporated herein as if set forth in full, is a fair and reasonable method of apportionment of the fire services assessed costs.

SECTION 6. APPORTIONMENT METHODOLOGY. The Fire Services Assessment for each Tax Parcel within the City shall be determined as provided for in Sections 6, 7 and 10 of the Initial Assessment Resolution No. 2023-563 which are hereby

readopted, ratified and affirmed, and incorporated herein as if set forth in full.

SECTION 7. DETERMINATION OF FIRE SERVICES ASSESSED COSTS; ESTABLISHMENT OF PRELIMINARY ESTIMATED FIRE SERVICES ASSESSMENTS.

(A) The Fire Services Assessed Cost to be assessed and apportioned among benefited parcels pursuant to the Cost Apportionment and the Parcel Apportionment for the Fiscal Year beginning October 1, 2025, is approximately $15,375,035.00.

(B) The estimated Fire Services Assessments to be assessed and apportioned among benefited parcels pursuant to the Cost Apportionment and Parcel Apportionment to generate the estimated Fire Services Assessed Cost for the Fiscal Year beginning October 1, 2025, are hereby established as follows for the purpose of this Amended Preliminary Rate Resolution:

Residential Property Use Categories	Rate Per Square Foot
Single Family Residential	$ 0.0900
Multi-Family Residential	$ 0.0892
Non-Residential Property Use Categories	**Rate Per Square Foot**
Commercial	$ 0.1185
Industrial/Warehouse	$ 0.0884
Institutional	$ 0.2267

(C) The estimated Fire Services Assessments specified in subsection (B) above are hereby established to fund the specified Fire Services Assessed Costs determined to be assessed in the Fiscal Year beginning October 1, 2025. No portion of such Fire Services Assessed Cost is attributable to the capital improvements necessitated by new growth or development that are funded by impact fee revenue. Further, no portion of such Fire Services Assessed Cost is attributable to the Emergency Medical Services Cost.

(D) No Fire Services Assessment shall be imposed upon a parcel of

Government Property whose Building use is wholly exempt from ad valorem taxation as provided by Florida law.

(E) Any shortfall in the expected Fire Services Assessment proceeds due to any exemption from payment of the Fire Services Assessments required by law shall be supplemented by any legally available funds, or combination of such funds, and shall not be paid for by proceeds or funds derived from the Fire Services Assessments.

(F) The estimated Fire Services Assessments established in this Amended Preliminary Rate Resolution shall be the estimated assessment rates applied by the City Manager in the preparation of the preliminary Assessment Roll for the Fiscal Year beginning October 1, 2025, as provided in Section 8 of this Amended Preliminary Rate Resolution.

SECTION 8. ASSESSMENT ROLL.

(A) The City Manager is hereby directed to prepare, or cause to be prepared, an updated Assessment Roll for the Fiscal Year beginning October 1, 2025, in the manner provided in Section 11-38 of the Code of Ordinances. The updated Assessment Roll shall include all Tax Parcels within the City. The City Manager shall apportion the estimated Fire Services Assessed Cost to be recovered through Fire Services Assessments in the manner set forth in this Amended Preliminary Rate Resolution.

(B) A copy of this Amended Preliminary Rate Resolution, documentation related to the estimated amount of the Fire Services Assessed Cost to be recovered through the imposition of Fire Services Assessments, and the updated Assessment Roll (once prepared) shall be maintained on file in the office of the City Manager and open to public inspection. The foregoing shall not be construed to require that the updated Assessment Roll be in printed form if the amount of the Fire Services Assessment for each parcel of

property can be determined by the use of a computer terminal available to the public.

(C) It is hereby ascertained, determined, and declared that the method of determining the Fire Services Assessments for fire services as set forth in this Amended Preliminary Rate Resolution is a fair and reasonable method of apportioning the Fire Services Assessed Cost among parcels of Assessed Property located within the City.

SECTION 9. HARDSHIP ASSISTANCE. An owner of improved residential property who meets low income level and asset guidelines established by the City shall be eligible to receive payment of the Fire Services Assessment by the City. Applicants for this hardship assistance shall provide written documentation satisfactory to the City Manager in order to qualify for such assistance. Any amounts provided for hardship assistance shall be paid by the City from funds other than those generated by the Fire Services Assessment.

SECTION 10. METHOD OF COLLECTION. It is hereby declared that the Fire Services Assessments shall be collected and enforced pursuant to Uniform Assessment Collection Act as provided in Section 11-61 of the Code of Ordinances for the Fiscal Year beginning October 1, 2025.

SECTION 11. AUTHORIZATION OF PUBLIC HEARING. There is hereby established a public hearing to be held at 5:30 p.m., or as soon thereafter as may be heard on September 10, 2025, in the Commission Chambers of City Hall, 200 E. University Avenue, Gainesville, Florida, at which time the City Commission will receive and consider any comments on the Fire Services Assessments from the public and affected property owners and consider imposing Fire Services Assessments.

SECTION 12. NOTICE BY PUBLICATION. The City Manager shall publish a notice of the public hearing authorized by Section 11 hereof in the manner and time

provided in Section 11-34 of the Code of Ordinances. The notice shall be published no later than August 21, 2025 in substantially the form attached hereto as Exhibit A.

SECTION 13. NOTICE BY MAIL.

A. The City Manager shall also provide notice by first class mail to the Owner of each parcel of Assessed Property in the event circumstances described in Section 11-38(f) of the Code of Ordinances so require. Such notices shall be mailed no later than August 21, 2025.

B. If the City determines that the truth-in-millage ("TRIM") notice that is mailed by the Property Appraiser under section 200.069, Florida Statutes, also fulfills the requirements of paragraph (A) of this Section 13, then the separate mailing requirement described in paragraph (A) will be deemed to be fulfilled by the TRIM notice.

SECTION 14. APPLICATION OF ASSESSMENT PROCEEDS. The revenue derived from the City's Fire Services Assessments will be utilized for the provision of fire services, facilities, and programs, as reflected by the Fire Services Assessed Cost. In the event there is any fund balance remaining at the end of the Fiscal Year, such balance shall be carried forward and used only to fund fire services, facilities, and programs provided to properties within the City.

SECTION 15. SEVERABILITY. If any word, phrase, clause, paragraph, section or provision of this Resolution or the application hereof to any person or circumstance is held invalid or unconstitutional, such finding shall not affect the other provisions or applications of the Resolution which can be given effect without the invalid or unconstitutional provisions or application, and to this end the provisions of this Resolution are declared severable.

SECTION 16. EFFECTIVE DATE. This Amended Preliminary Rate Resolution

shall take effect immediately upon its passage and adoption.

PASSED AND ADOPTED this 17th day of July, 2025.

HARVEY L. WARD, JR.
MAYOR

ATTEST:

KRISTEN J. BRYANT
CITY CLERK

Approved as to form and legality

DANIEL M. NEE
CITY ATTORNEY

NOTICE OF HEARING TO IMPOSE AND PROVIDE FOR COLLECTION OF FIRE SERVICES SPECIAL ASSESSMENTS

Notice is hereby given that the City Commission of the City of Gainesville, Florida will conduct a public hearing to consider the imposition of annual fire services special assessments for the provision of fire services within the municipal boundaries of the City of Gainesville.

The hearing will be held at 5:30 p.m., or as soon thereafter as may be heard, on September 10, 2025, in the Commission Chambers of City Hall, 200 E. University Avenue, Gainesville, Florida, for the purpose of receiving public comment on the proposed assessments. All affected property owners have a right to appear at the hearing and to file written objections with the City Commission within 20 days of this notice. If a person decides to appeal any decision made by the City Commission with respect to any matter considered at the hearing, such person will need a record of the proceedings and may need to ensure that a verbatim record is made, including the testimony and evidence upon which the appeal is to be made. In accordance with the Americans with Disabilities Act, persons needing a special accommodation or an interpreter to participate in this proceeding should contact the Office of Equity and Inclusion at (352) 334-5051, at least two days prior to the date of the hearing.

The assessment for each parcel of property will be based upon each parcel's use category and the total building area (expressed in square feet) attributed to that parcel.

The City Commission on July 17, 2025 adopted an Amended Preliminary Rate Resolution setting the proposed fire services assessments to be assessed for the fiscal year as shown in the following schedule: **Fiscal Year: 2025-2026**

Residential Property Use Categories	Rate Per Square Foot
Single Family Residential	$ 0.0900
Multi-Family Residential	$ 0.0892

Non-Residential Property Use Categories	Rate Per Square Foot
Commercial	$ 0.1185
Industrial/Warehouse	$ 0.0884
Institutional	$ 0.2267

The Fire Services Assessment Ordinance, the Amended Preliminary Rate Resolution, documentation related to the estimated amount of the Fire Services Assessed Cost to be recovered through the imposition of Fire Services Assess-ments, and the Preliminary Assessment Roll are available for inspection at the City Manager's Office, City Hall, located at 200 E. University Avenue, Gainesville, Florida.

The fire service non-ad valorem assessment will be collected by the tax collector and placed on the ad valorem tax bill to be mailed in November 2025. Failure to pay the assessments will cause a tax certificate to be issued against the property which may result in a loss of title.

If you have any questions, please contact the Gainesville Fire Rescue Administration at (352) 334-5078, Monday through Thursday between 8:00 a.m. and 5:00 p.m.

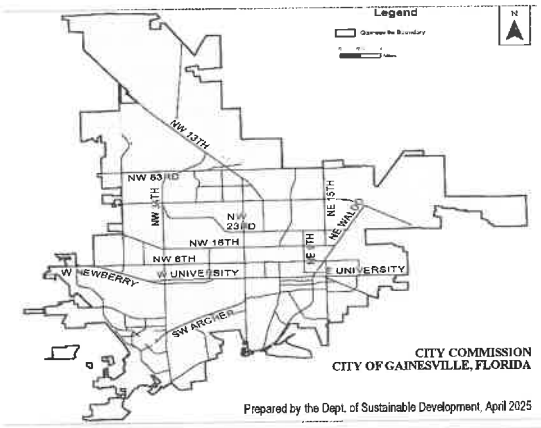

EXHIBIT "A" Resolution No. 2025-353

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RESOLUTION NO. 2025-656

A resolution of the City of Gainesville, Florida, relating to the provision of fire services, facilities and programs in the City of Gainesville, Florida; imposing Fire Services Special Assessments against assessed properties located within the City for the fiscal year that begins October 1, 2025; providing for exemptions; approving the assessment roll; providing for the estimated fire services assessed cost; approving the rates of assessment; providing for severability; and providing an immediate effective date.

WHEREAS, the City Commission of the City of Gainesville, Florida (the "City Commission"), has enacted Ordinance No. 070623 (the "Ordinance"), codified in Chapter 11 of the Code of Ordinances, which authorizes the annual imposition of Fire Services Special Assessments for fire services, facilities, and programs against all Assessed Property located within the City;

WHEREAS, the imposition of a Fire Services Special Assessment for fire services, facilities, and programs each fiscal year is an equitable and efficient method of allocating and apportioning the Fire Services Assessed Cost among parcels of Assessed Property;

WHEREAS, the City Commission desires to impose a fire services special assessment in the City using the procedures provided by the Ordinance for the Fiscal Year beginning on October 1, 2025;

WHEREAS, the City Commission, on July 17, 2025, adopted Resolution No. 2025-353 (the "Amended Preliminary Rate Resolution");

WHEREAS, the Amended Preliminary Rate Resolution contains and references a brief and general description of the fire services, facilities and programs to be provided to Assessed Property; describes the method of apportioning the Fire Services Assessed Cost to compute the Fire Services Special Assessment for fire services, facilities, and programs against Assessed Property; estimates the rates of assessment; and directs the updating and preparation of the Assessment Roll and provision of the notice required by

the Ordinance;

WHEREAS, in order to impose Fire Services Special Assessments for the Fiscal Year that begins October 1, 2025, the Ordinance requires the City Commission to adopt an Annual Rate Resolution which establishes the rates of assessment and approves the Assessment Roll for the upcoming Fiscal Year, with such adjustments as the City Commission deems appropriate, after hearing comments and objections of all interested parties;

WHEREAS, the Assessment Roll has heretofore been made available for inspection by the public, as required by the Ordinance;

WHEREAS, notice of a public hearing has been published and mailed, as required by the terms of the Ordinance, which provides notice to all interested persons of an opportunity to be heard; the proof of publication being attached hereto as Appendix A; the proof of mailing being attached hereto as Appendix B; and

WHEREAS, a public hearing was held on September 10, 2025, and comments and objections of all interested persons have been heard and considered as required by the terms of the Ordinance.

NOW, THEREFORE, BE IT RESOLVED BY THE CITY COMMISSION OF THE CITY OF GAINESVILLE, FLORIDA:

SECTION 1. AUTHORITY. This resolution is adopted pursuant to the Ordinance, the Amended Preliminary Rate Resolution, Article VIII, Section 2, Florida Constitution, Sections 166.021 and 166.041, Florida Statutes, and other applicable provisions of Law.

SECTION 2. DEFINITIONS AND INTERPRETATION. This resolution constitutes the Annual Rate Resolution as defined in the Ordinance. All capitalized terms in this resolution shall have the meanings defined in the Ordinance and the Amended Preliminary Rate Resolution.

SECTION 3. IMPOSITION OF FIRE SERVICES SPECIAL ASSESSMENTS.

(A) The parcels of Assessed Property described in the Assessment Roll, which is hereby approved, are hereby found to be specially benefited by the provision of the fire services, facilities, and programs described or referenced in the Amended Preliminary Rate Resolution, in the amount of the Fire Services Special Assessment set forth in the Assessment Roll, a copy of which was present or available for inspection at the above referenced public hearing and is incorporated herein by reference. It is hereby ascertained, determined, and declared that each parcel of Assessed Property within the City will be specially benefited by the City's provision of fire services, facilities, and programs in an amount not less than the Fire Services Special Assessment for such parcel, computed in the manner set forth in the Amended Preliminary Rate Resolution. Adoption of this Annual Rate Resolution constitutes a legislative determination that all parcels assessed derive a special benefit in a manner consistent with the legislative declarations, determinations, and findings as set forth in the Ordinance, the Amended Preliminary Rate Resolution, and this Annual Rate Resolution from the fire services, facilities, or programs to be provided and a legislative determination that the Fire Services Special Assessments are fairly and reasonably apportioned among the properties that receive the special benefit as set forth in the Amended Preliminary Rate Resolution.

(B) The method for computing Fire Services Special Assessments described and referenced in the Amended Preliminary Rate Resolution is hereby approved. The Parcel Apportionment methodology described in Section 6 of the Amended Preliminary Rate Resolution is hereby approved.

(C) For the Fiscal Year beginning October 1, 2025, the estimated Fire Services Assessed Cost to be assessed is $15,375,035.00. The Fire Services Special Assessment to be assessed and apportioned among benefited parcels pursuant to the Cost Apportionment and Parcel Apportionment to generate the estimated Fire Services

Assessed Cost for the Fiscal Year that begins October 1, 2025, is hereby established as follows:

Residential Property Use Categories	Rate Per Square Foot
Single Family Residential	$ 0.0900
Multi-Family Residential	$ 0.0892
Non-Residential Property Use Categories	**Rate Per Square Foot**
Commercial	$ 0.1185
Industrial/Warehouse	$ 0.0884
Institutional	$ 0.2267

(D) The above rates of assessment are hereby approved. Fire Services Special Assessments for fire services, facilities, and programs in the amounts set forth in the Assessment Roll, as herein approved, are hereby levied and imposed on all parcels of Assessed Property described in such Assessment Roll for the Fiscal Year that begins on October 1, 2025.

(E) No Fire Services Special Assessment shall be imposed on a parcel of government property whose building use is wholly exempt from ad valorem taxation as provided by Florida law.

(F) Any shortfall in the estimated Fire Services Assessed Cost caused by or attributed to any reduction or exemption from payment of the Fire Services Special Assessments required by law and this Resolution shall be made whole from any legally available funds, and shall not be paid for by proceeds or funds derived from the Fire Services Special Assessments. To this extent, the City Commission expects to budget and appropriate during the fiscal year beginning October 1, 2025, from any legally available revenues an amount sufficient to cover the anticipated cost of providing fire services, facilities, and programs to any lawfully exempted properties, and any reduction in the Fire Services Assessed Cost.

(G) As authorized in Section 11-43 of the Ordinance, interim Fire Services

Special Assessments are also levied and imposed against all property for which a Certificate of Occupancy is issued after adoption of this Annual Rate Resolution based upon the rates of assessment approved herein.

(H) Fire Services Special Assessments shall constitute a lien upon the Assessed Property so assessed equal in rank and dignity with the liens of all state, county, district or municipal taxes and other non-ad valorem assessments. Except as otherwise provided by law, such lien shall be superior in dignity to all other liens, titles, and claims, until paid.

(I) On or before September 15 of each fiscal year the Fire Services Special Assessment is imposed, the Mayor or Mayor Pro Tem is authorized to certify the non-ad valorem assessment roll on compatible electronic medium to the tax collector.

(J) The Assessment Roll, as herein approved, together with the correction of any errors or omissions as provided for in the Ordinance, shall be billed, collected, and enforced pursuant to the method of collection described in Section 11-61 of the Ordinance and Section 10 of the Amended Preliminary Rate Resolution. The Assessment Roll, as delivered to the Tax Collector, shall be accompanied by a Certificate to Non-Ad Valorem Assessment Roll in substantively the form attached hereto as Appendix C.

SECTION 4. CONFIRMATION OF AMENDED PRELIMINARY RATE RESOLUTION. The Amended Preliminary Rate Resolution, as amended and supplemented herein, is hereby confirmed.

SECTION 5. EFFECT OF ADOPTION OF RESOLUTION. The adoption of this Annual Rate Resolution shall be the final adjudication of the issues presented (including, but not limited to, the determination of special benefit and fair apportionment to the Assessed Property, the method of apportionment and assessment, the rates of assessment, the Assessment Roll and the levy and lien of the Fire Services Special

Assessments), unless proper steps shall be initiated in a court of competent jurisdiction to secure relief within 20 days from the date of this Annual Rate Resolution.

SECTION 6. SEVERABILITY. If any word, phrase, clause, paragraph, section, or provision of this resolution or the application hereof to any person or circumstance is held invalid or unconstitutional, such finding shall not affect the other provisions or applications of the resolution which can be given effect without the invalid or unconstitutional provisions or application, and to this end the provisions of this resolution are declared severable.

SECTION 7. EFFECTIVE DATE. This Annual Rate Resolution shall take effect immediately upon its passage and adoption.

PASSED AND ADOPTED this 10th day of September, 2025.

By: _____
HARVEY L. WARD, JR., MAYOR

ATTEST:

KRISTEN J. BRYANT
CITY CLERK

APPROVED AS TO FORM AND LEGALITY:

DANIEL M. NEE
CITY ATTORNEY

APPENDIX A

PROOF OF PUBLICATION

LOCALiQ

The Gainesville Sun | The Ledger
Daily Commercial | Ocala StarBanner
News Chief | Herald-Tribune

PO Box 631244 Cincinnati, OH 45263-1244

Office of the City Attorney

AUG 13 2025

RECEIVED

AFFIDAVIT OF PUBLICATION

Alison L. Novack
City of Gainesville Attorneys Office
Po Box 490
Gainesville FL 32627-0490

STATE OF WISCONSIN, COUNTY OF BROWN

Before the undersigned authority personally appeared, who on oath says that he or she is the Legal Coordinator of the Gainesville Sun, published in Alachua County, Florida; that the attached copy of advertisement, being a , was published on the publicly accessible website of Alachua County, Florida, or in a newspaper by print in the issues of, on:

08/06/2025

Affiant further says that the website or newspaper complies with all legal requirements for publication in chapter 50, Florida Statutes.
Subscribed and sworn to before me, by the legal clerk, who is personally known to me, on 08/06/2025

Legal Clerk

Notary, State of WI, County of Brown

3.7.27

My commission expires

Publication Cost:	$529.12	
Tax Amount:	$0.00	
Payment Cost:	$529.12	
Order No:	11542713	# of Copies:
Customer No:	832793	1
PO #:	Fire Assessment	

THIS IS NOT AN INVOICE!

Please do not use this form for payment remittance.

KAITLYN FELTY
Notary Public
State of Wisconsin

APPENDIX A
2025-656

NOTICE OF HEARING TO IMPOSE AND PROVIDE FOR COLLECTION OF FIRE SERVICES SPECIAL ASSESSMENTS

Notice is hereby given that the City Commission of the City of Gainesville, Florida will conduct a public hearing to consider the imposition of annual fire services special assessments for the provision of fire services within the municipal boundaries of the City of Gainesville.

The hearing will be held at 5:30 p.m., or as soon thereafter as may be heard, on September 10, 2025, in the Commission Chambers of City Hall, 200 E. University Avenue, Gainesville, Florida, for the purpose of receiving public comment on the proposed assessments. All affected property owners have a right to appear at the hearing and to file written objections with the City Commission within 20 days of this notice. If a person decides to appeal any decision made by the City Commission with respect to any matter considered at the hearing, such person will need a record of the proceedings and may need to ensure that a verbatim record is made, including the testimony and evidence upon which the appeal is to be made. In accordance with the Americans with Disabilities Act, persons needing a special accommodation or an interpreter to participate in this proceeding should contact the Office of Equity and Inclusion at (352) 334-5051, at least two days prior to the date of the hearing.

The assessment for each parcel of property will be based upon each parcel's use category and the total building area (expressed in square feet) attributed to that parcel.

The City Commission on July 17, 2025 adopted an Amended Preliminary Rate Resolution setting the proposed fire services assessments to be assessed for the fiscal year as shown in the following schedule: **Fiscal Year: 2025-2026**

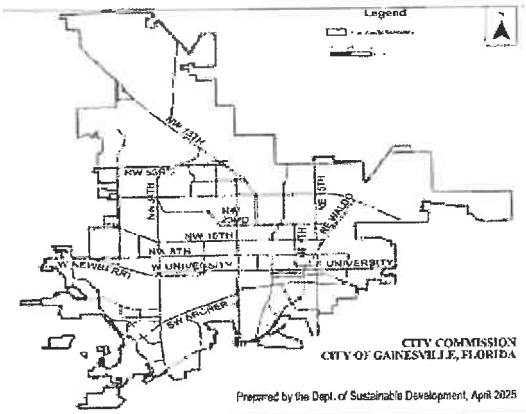
Residential Property Use Categories	Rate Per Square Foot
Single Family Residential	$ 0.0900
Multi-Family Residential	$ 0.0892

Non-Residential Property Use Categories	Rate Per Square Foot
Commercial	$ 0.1185
Industrial/Warehouse	$ 0.0884
Institutional	$ 0.2267

The Fire Services Assessment Ordinance, the Amended Preliminary Rate Resolution, documentation related to the estimated amount of the Fire Services Assessed Cost to be recovered through the imposition of Fire Services Assessments, and the Preliminary Assessment Roll are available for inspection at the City Manager's Office, City Hall, located at 200 E. University Avenue, Gainesville, Florida.

The fire service non-ad valorem assessment will be collected by the tax collector and placed on the ad valorem tax bill to be mailed in November 2025. Failure to pay the assessments will cause a tax certificate to be issued against the property which may result in a loss of title.

If you have any questions, please contact the Gainesville Fire Rescue Administration at (352) 334-5078, Monday through Thursday between 8:00 a.m. and 5:00 p.m.



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APPENDIX B

PROOF OF MAILING

AFFIDAVIT OF MAILING

BEFORE ME, the undersigned authority, personally appeared Cynthia W. Curry, who, after being duly sworn, deposes and says:

I am the City Manager for the City of Gainesville, Florida (the "City"). Pursuant to Section 200.069(10)(a), Florida Statutes, and with agreement of the Property Appraiser, the City Commission elected to combine notice of the public hearing authorized by the Amended Preliminary Rate Resolution with the truth-in-millage notification required pursuant to Section 200.069, Florida Statutes. Such mailed notice in the form required by Section 200.069(10)(a), Florida Statutes, and consistent with the Uniform Assessment Collection Act and the Ordinance, for the purpose of imposing Fire Services Special Assessments for the Fiscal Year beginning October 1, 2025 was in fact mailed to all affected property owners by the Alachua County Property Appraiser prior to or on August 21, 2025

FURTHER AFFIANT SAYETH NOT.

Cynthia W. Curry, affiant

STATE OF FLORIDA
COUNTY OF ALACHUA

THE FOREGOING Affidavit of Mailing was acknowledged and subscribed to before me by means of X physical presence or _____ online notarization for the purposes set forth herein by Cynthia W. Curry, City Manager, who is either personally known to me or who produced FL. DL as identification this 21st day of August, 2025.

Notary Public, State of Florida

ALISON L. NOVACK
Notary Public-State of Florida
Commission # HH 667543
My Commission Expires
August 16, 2029

Alison L. Novack
Name of Notary Typed or Printed
My Commission Expires:

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APPENDIX C
FORM OF CERTIFICATE TO
NON-AD VALOREM ASSESSMENT ROLL

CERTIFICATE
TO
NON-AD VALOREM ASSESSMENT ROLL

I HEREBY CERTIFY that, I am the Mayor of the City of Gainesville, or authorized agent of the City of Gainesville, Florida (the "City"); as such I have satisfied myself that all property included or includable on the non-ad valorem assessment roll for fire services (the "Non-Ad Valorem Assessment Roll") for the City is properly assessed so far as I have been able to ascertain; and that all required extensions on the above described roll to show the non-ad valorem assessments attributable to the property listed therein have been made pursuant to law.

I FURTHER CERTIFY that, in accordance with the Uniform Assessment Collection Act, this certificate and the herein described Non-Ad Valorem Assessment Roll will be delivered to the Alachua County Tax Collector by September 15, 2025.

IN WITNESS WHEREOF, I have subscribed this certificate and directed the same to be delivered to the Alachua County Tax Collector and made part of the above described Non-Ad Valorem Assessment Roll this 1st day of September, 2025.

CITY OF GAINESVILLE, FLORIDA

By:_____
HARVEY L. WARD, JR., Mayor

[to be delivered to Tax Collector prior to September 15th]

ORDINANCE NO. 2025-682

An ordinance of the City of Gainesville, Florida, amending Appendix A, Schedule of Fees, Rates and Charges of the Code of Ordinances by revising fees, rates and charges for the following: adult performance establishment, escort services, and escort licenses; alcoholic beverages; building permit fees; cemetery; controlled vehicular parking area decals/permits; fire/rescue; health and sanitation; land development code; parks, recreation, and cultural affairs; peddlers, solicitors and canvassers; police; registered domestic partnerships; right-of-way (public) obstruction permits; right-of-way (public) use by utilities; secondhand goods; streets, sidewalks and other public places; taxation; traffic and motor vehicles; utilities - solid waste and recyclables; utilities - stormwater management; valet operations; and vehicles for hire; providing directions to the codifier; providing a severability clause; providing a repealing clause; and providing an effective date.

WHEREAS, at least ten (10) days' notice has been given once by publication in a newspaper of general circulation notifying the public of this proposed ordinance and of the public hearings in the City Hall Auditorium located on the first floor of City Hall in the City of Gainesville; and

WHEREAS, public hearings were held pursuant to the published notice described above, at which all interested parties had an opportunity to be, and were, in fact, heard.

NOW, THEREFORE, BE IT ORDAINED BY THE CITY COMMISSION OF THE CITY OF GAINESVILLE, FLORIDA:

Section 1. Portions of Appendix A of the Code of Ordinances, relating to fees, rates, or charges are amended as set forth in Exhibit "A," attached to this ordinance and incorporated by reference as if fully set forth herein. Except as amended herein, and except as modified by the Gainesville Regional Utilities Authority, the remainder of Appendix A remains in full force and effect.

CODE: Words ~~stricken~~ are deleted; words underlined are added; words ~~double stricken~~ and underlined are changes made after first reading

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Section 2. It is the intention of the City Commission that the provisions of Section 1 shall become and be made a part of the Code of Ordinances of the City of Gainesville, Florida, and that the Sections and Paragraphs of this Ordinance may be renumbered or relettered in order to accomplish such intentions.

Section 3. If any word, phrase, clause, paragraph, section, or provision of this ordinance or the application hereof to any person or circumstance is held invalid or unconstitutional, such finding shall not affect the other provisions or applications of the ordinance which can be given effect without the invalid or unconstitutional provisions or application, and to this end the provisions of this ordinance are declared severable.

Section 4. All ordinances, or parts of ordinances, in conflict herewith are to the extent of such conflict hereby repealed on the effective date of this ordinance.

Section 5. This ordinance shall take effect immediately upon adoption; provided however the fees, rates, and charges set forth herein shall be applicable to fees, rates, and charges which are due and payable after 12:01 AM on October 1, 2025, provided however, new fees, rates, and charges are not applicable to reservations of parks, recreational, or cultural facilities, if the reservation was booked prior to the effective date of this ordinance, in which case the City will charge the fees, rates, and charges in place at the time the reservation was booked.

PASSED AND ADOPTED this 24th day of September, 2025.

HARVEY L. WARD, JR.
MAYOR

Attest:

KRISTEN J. BRYANT
CITY CLERK

Approved as to form and legality:

DANIEL M. NEE
CITY ATTORNEY

This ordinance passed on first reading this 10th day of September, 2025.

This ordinance passed on second reading this 24th day of September, 2025.

CODE: Words ~~stricken~~ are deleted; words underlined are added; words ~~double stricken~~ and underlined are changes made after first reading

APPENDIX A
SCHEDULE OF FEES, RATES AND CHARGES

ADULT PERFORMANCE ESTABLISHMENT, ESCORT SERVICES, AND ESCORT LICENSES:

(1)	Application fee (escort service or adult performance establishment) (§ 14.5-63) (nonrefundable fee)	~~$325.75~~342.00
(2)	Annual license fee (§ 14.5-67):	
	a. Adult performance establishment license	~~$814.75~~855.50
	b. Escort service license	~~$325.75~~342.00
(3)	Name change, adult performance establishment or escort service (§ 14.5-69)	~~$5.50~~5.75
(4)	Application fee, escort license (per escort) (§ 14.5-93)	~~$81.50~~85.50
(5)	Escort license, annual license fee (per escort) (§ 14.5-96)	~~$163.00~~171.25

ALCOHOLIC BEVERAGES:

Bottle club license (§ 4-36)	~~$125.25~~131.50
Alcohol event permit (§ 4-4)	~~$488.50~~513.00

BUILDING PERMIT FEES:

Type	Fee
1) New buildings:	
Nonresidential and residential:	Building value multiplied by 0.009 for the first $250,000.00; building value above $250,000.00 multiplied by 0.005. In no case may permit be less than $69.00. Building value means the greater of the following: 1) latest published Building Valuation Data compiled by the International Code Council (ICC) or 2) contract price submitted by the applicant.
2) All other construction:	
	Contract price multiplied by 0.009 for the first $250,000.00; contract price above $250,000.00 multiplied by 0.005. In no case may permit be less than $69.00. If no contract available, the owner shall submit a sworn affidavit of the cost of the project with supporting backup provided.
3) Electrical/Plumbing/Gas/Mechanical:	
Each permit:	~~$69.00~~72.50
Additional inspection:	~~$69.00~~72.50
4) Administrative fees:	
Building plan review:	20% of permit cost.
Fire plan review:	20% of permit cost.
Revisions to plans (each item):	$14.00
Duplicate plans reproduction:	$64.00
Duplicate permit card:	$14.00
Letter of reciprocation:	$58.00

Plans search/location:	$58.00
5) Special inspections:	
Reinspections:	$81.00 each reinspection. Charged when the project was not ready for the inspection requested; when a reinspection is required because the necessary corrections have not been made; or when requested. The fee must be paid prior to scheduling any additional inspections for that project.
Inspections after working hours:	$207.00 each inspection.
Special project inspections: * Required for projects that meet any of the following: 1) contract price greater than $10,000,000.00; 2) total gross square feet greater than 50,000; or 3) meets state law definition of Threshold Building. Upon request for other projects based on availability.	$10,465.00 per 30-day period for on-site, full-time inspector.
6) Flat rate permit fees:	
Board and seal permit:	~~$95.00~~99.75
Demolitions:	~~$81.00~~85.00
Manufactured and mobile homes:	~~$81.00~~85.00
Pre-manufactured storage buildings greater than 100 square feet:	~~$69.00~~72.50
Tent permit:	~~$69.00~~72.50
Christmas tree sales lot, includes structure, temporary pole, lights, and signs:	~~$69.00~~72.50
Change of use, no construction:	~~$69.00~~72.50
Electrical service changes, upgrades only, all service sizes:	~~$69.00~~72.50

CEMETERY:

Cemetery Rates	Rate	~~Rate with~~ Surcharge****
Grave Space Sales Include Perpetual Care Fee		
Adult	~~1703.00~~ $1,788.15	~~1873.00~~ $178.82
Natural Burial-Adult	$2,455.00	$245.50
Infant	~~300.00~~ $315.00	~~330.00~~ $31.50
Natural Burial-Infant	$496.00	$49.60
Cremains	~~472.00~~ $495.60	~~519.00~~ $49.56
Pet	$227.00	$22.70
*Interments Weekday**		
Adults	~~513.00~~ $538.65	~~564.00~~ $53.87
Infants	~~171.00~~ $180.00	~~189.00~~ $18.00

Cremains	~~171.00~~ $180.00	~~189.00~~ $18.00
*Monday—Thursday 7:00 a.m.—4:30 p.m.		
*Interments Overtime***		
Adults	~~684.00~~ $718.20	~~753.00~~ $71.82
Infant	~~257.00~~ $269.85	~~283.00~~ $26.99
Cremains	~~257.00~~ $269.85	~~283.00~~ $26.99
**Overtime rates charged on Fridays, Saturdays (no services on Sundays) and after 4:30 p.m. weekdays		
*Dis-Interments Weekday**		
Adults	~~770.00~~ $808.50	~~847.00~~ $80.85
Infant	~~171.00~~ $180.00	~~189.00~~ $18.00
Cremains	~~171.00~~ $180.00	~~189.00~~ $18.00
*Monday—Thursday 7:00 a.m.—4:30 p.m.		
*Dis-Interments Overtime***		
Adults	~~961.00~~ $1,009.05	~~1057.00~~ $100.91
Infant	~~257.00~~ $269.85	~~283.00~~ $26.99
Cremains	~~257.00~~ $269.85	~~283.00~~ $26.99
**Overtime rates charged on Fridays, Saturdays (no services on Sundays) and after 4:30 p.m. weekdays		
*Re-Interments Weekday**		
Adults	~~513.00~~ $538.65	~~564.00~~ $53.87
Infants	~~171.00~~ $180.00	~~189.00~~ $18.00
Cremains	~~171.00~~ $180.00	~~189.00~~ $18.00
*Monday—Thursday 7:00 a.m.—4:30 p.m.		

*Re-Interments Overtime***		
Adults	~~684.00~~ $718.20	~~753.00~~ $71.82
Infants	~~171.00~~ $269.85	~~189.00~~ $26.99
Cremains	~~171.00~~ $269.85	~~189.00~~ $26.99
**Overtime rates charged on Fridays, Saturdays (no services on Sundays) and after 4:30 p.m. weekdays		
Annual Care (Billed Annually)		
Full Lot 32 × 32	~~513.00~~ $538.65	~~564.00~~ $53.87
Partial Lot 32 × 20	~~327.00~~ $343.35	~~360.00~~ $34.34
Half Lot	~~257.00~~ $269.85	~~283.00~~ $26.99
Quarter Lot	~~128.00~~ $134.40	~~141.00~~ $13.44
Single Grave	~~52.00~~ $54.60	~~57.00~~ $5.46
Infant Grave	~~34.50~~ $36.23	~~38.00~~ $3.62
*Perpetual Care (One Time Charge)*** now included with space purchase*		
***These prices are for converting from annual care		
Full Lot	~~1026.00~~ $1,077.30	~~1129.00~~ $107.73
Partial Lot	~~642.00~~ $674.10	~~706.00~~ $67.41
Half Lot	~~513.00~~ $538.65	~~565.00~~ $53.87
Quarter Lot	~~428.00~~ $449.40	~~471.00~~ $44.94
Single Grave	~~428.00~~ $449.40	~~471.00~~ $44.94
Infant Grave	~~206.00~~ $216.30	~~226.00~~ $21.63
Transfers of Interment Rights		

Exchange of interment rights	~~26.00~~ $27.30	~~28.00~~ $2.73
Plus quit claim deed, each	~~8.00~~ $8.40	~~9.00~~ $0.84
Foundations		
8" × 16"	~~44.00~~ $46.20	~~49.00~~ $4.62
24" × 12"	~~44.00~~ $46.20	~~49.00~~ $4.62
34" × 12"	~~44.00~~ $46.20	~~49.00~~ $4.62
36" × 12"	~~52.00~~ $54.60	~~57.00~~ $5.46
36" × 16"	~~52.00~~ $54.60	~~57.00~~ $5.46
42" × 12"	~~52.00~~ $54.60	~~57.00~~ $5.46
42" × 16"	~~52.00~~ $54.60	~~57.00~~ $5.46
48" × 12"	~~65.00~~ $68.25	~~72.00~~ $6.83
48" × 16"	~~65.00~~ $68.25	~~72.00~~ $6.83
60" × 12"	~~68.00~~ $71.40	~~75.00~~ $7.14
60" × 16"	~~68.00~~ $71.40	~~75.00~~ $7.14
66" × 12"	~~68.00~~ $71.40	~~75.00~~ $7.14
66" × 16"	~~68.00~~ $71.40	~~75.00~~ $7.14
72" × 12"	~~83.00~~ $87.15	~~91.00~~ $8.72
72" × 16"	~~83.00~~ $87.15	~~91.00~~ $8.72
78" × 12"	~~86.00~~ $90.30	~~94.00~~ $9.03

78" × 16"	~~86.00~~ $90.30	~~94.00~~ $9.03
78" × 32"	~~103.00~~ $108.15	~~113.00~~ $10.82
78" × 36"	~~108.00~~ $113.40	~~119.00~~ $11.34
84" × 36"	~~108.00~~ $113.40	~~119.00~~ $11.34
Tacachale Interments	~~222.00~~ $233.10	~~222.00~~ Exempt from Surcharge
Alachua County Indigent Interments	~~222.00~~ $233.10	~~222.00~~ Exempt from Surcharge
Pet Interments	$172.00	$17.00
****All surcharges, unless exempted, are mandatory and may not be waived.		

CONTROLLED VEHICULAR PARKING AREA DECALS/PERMITS (Chapter 26, Article III, Division 4):

(1) Residential decal/permit:

a. Homestead properties (Annual) ~~$113.50~~119.50

b. Homestead properties (Three years) ~~$340.25~~357.25

c. Non-homestead properties ~~(Zones 3, 4, 6, 7, 8, 9, 11, and 12)~~ ~~$226.75~~238.00

~~d. Non-homestead properties (Zones 1, 2, 5, and 10) $226.75~~

~~e. Replacement $152.25~~

(2) Temporary decal/permit ~~No charge~~$55.25

(3) Commercial permit ~~$152.25~~159.75

(4) Visitor permit ~~$52.50~~55.25

(5) Fraternity/sorority meal decal~~:~~ $134.00

~~a. Zones 3, 4, 6, 7, 8, 9, 11, and 12 $64.00~~

~~b. Zones 1, 2, 5, and 10 $127.50~~

(6) Service permit ~~$152.25~~159.75

(7) Fee to appeal revocation ~~$171.25~~179.75

(8) Fee for reinstatement after revocation ~~$171.25~~179.75

FIRE/RESCUE:

(1) Fire alarm operators:

Application for fire alarm or annual renewal application ~~$22.00~~23.00

Application for fire alarm or annual renewal for integrated fire and burglar alarm system $0.00

(Note: Proportionately adjusted for initial periods exceeding one year (§ 10-32).)

(2)	False alarms:	
	a. Registered systems (including suspended systems):	
	i. First with valid registration	$0.00
	ii. Second with valid registration	~~$182.50~~191.75
	iii. Third and fourth, each	~~$243.00~~255.25
	iv. Fifth, sixth and seventh, each	~~$486.25~~510.50
	v. Eighth and above, each	~~$972.25~~1,020.75
	Note: ~~Reduced to $13.25 i~~If false fire alarm caused by system malfunction and proof of timely service/repair is submitted to the False Alarm Reduction Unit, fee reduced to (§ 10-33(d))~~.~~	$14.00
	b. False alarm that occurs in an unregistered or revoked system, per false alarm	~~$1,000.00~~1,050.00
	(Note: If payment is outstanding for more than one false alarm violation, ~~the most recent violation shall be reduced to $100.00~~ if acceptable arrangements are made for paying all assessed fees and a registration application is submitted within twenty (20) days of invoice issuance, the most recent violation shall be reduced to (§ 10-33)~~.~~)	$105.00
	c. Fire alarm registration reinstatement fee after revocation (§ 10-34)	~~$77.75~~81.75
(3)	Prohibited devices:	
	Automatic dialing device (§ 10-41~~(a)~~)	~~$194.00~~203.75
	Auxiliary power supply less than twenty four (24)-hour minimum (§ 10-42)	~~$194.00~~203.75
(4)	Fire alarm monitoring companies:	
	Annual registration fee (§ 10-38)	~~$155.25~~163.00
	Failure to register, provide required information, or to maintain records for two years (§ 10-38(a), (b), (c), (d))	~~$194.00~~203.75
	Failure to monitor in accordance with the Florida Fire Prevention Code (§ 10-38(e))	~~$194.00~~203.75
	Failure to verify alarm (§ 10-39)	~~$194.00~~203.75
(5)	Fire alarm system contractors:	
	Annual registration fee (§ 10-40(a))	~~$155.25~~163.00
	Failure to register annually (§ 10-40(a)); failure to meet UL or NFPA 72 standards (§ 10-40(d))	~~$194.00~~203.75
	Causing false fire alarm during servicing or inspection - each violation (§ 10-40(f))	~~$194.00~~203.75
	Installation, maintenance, repair, alteration or servicing by unregistered contractor, each violation (§ 10-40(b))	~~$194.00~~203.75
	Failure to furnish agents with identification cards, each violation (§ 10-40(c))	~~$77.75~~81.75
(6)	Fire inspection (Chapter 10 and § 633.216, F.S.):	
	(a) Additional fee for Aafter hour inspections ~~will include an additional fee of~~	~~$219.00~~230.00
	(b) Initial inspection fee based on the fee schedule for both: (1) the size of the building, and (2) fire protection and life safety systems, as set forth below:	
	Square footage of inspected structure:	
	0—3,000	~~$84.50~~88.75
	Over 3,000—5,000	~~$98.00~~103.00
	Over 5,000—10,000	~~$111.00~~116.50

Over 10,000—15,000		~~$126.00~~132.25
Over 15,000—20,000		~~$136.50~~143.25
Over 20,000—25,000		~~$147.00~~154.25
Over 25,000—30,000		~~$157.50~~165.50
Over 30,000—35,000		~~$168.00~~176.50
Over 35,000—40,000		~~$178.50~~187.50
Over 40,000—45,000		~~$189.00~~198.50
Over 45,000—50,000		~~$199.50~~209.50
Over 50,000—55,000		~~$210.00~~220.50
Over 55,000—60,000		~~$220.50~~231.50
Over 60,000—65,000		~~$231.00~~242.50
Over 65,000—70,000		~~$241.50~~253.50
Over 70,000—75,000		~~$252.00~~264.50
Over 75,000		~~$252.00~~264.50
~~plus $10.50~~Additional fee for each additional 5,000 square feet~~.~~		$11.00
Additional fee for each fire protection and life safety system in the structure:		
~~$20.00 f~~For each fire alarm system~~.~~		$21.00
~~$20.00 f~~For each fire sprinkler system~~.~~		$10.00
~~$20.00~~ fFor each standpipe system~~.~~		$21.00
~~$20.00~~ fFor each fire pump~~.~~		$21.00
~~$20.00~~ fFor each automatic suppression/extinguishing system~~.~~		$21.00
~~$20.00~~ fFor each life safety generator~~.~~		$21.00

(c) Re-inspection:

1. Findings - All violation(s) correct: The re-inspection fee is equal to the initial fee, which is based upon the size of the building and fee for fire protection and life safety systems, as set forth in subsection (6)(b) above.
2. Findings - Not in compliance will be charged a re-inspection fee equal to twice the initial fee, which is based upon the size of the building and fee for fire protection and life safety systems, as set forth in subsection (6)(b) above.

(7)	Burning leaves, brush, clean wood or other vegetative debris (§ 10-70):	
	Residential, per event	~~$70.50~~74.00
	Commercial, per event	~~$140.75~~147.75
(8)	Annual burning permit for each burn barrel and/or outdoor wood-fired boiler § 10-70	~~$70.50~~74.00
(9)	Pyrotechnic display § 10-7~~0~~1	~~$140.75~~147.75
(10)	Crowd manager training fee (§ 10-51), per person	~~$36.50~~38.25
(11)	Special events fire inspection fee (§ 633.216, F.S.), per event	~~$182.50~~191.75
(12)	Temporary assembly occupancy inspection fee based on occupant load (F.S. § 633.216):	
	50—500 occupants	~~$91.25~~95.75
	501—1,000 occupants	~~$182.50~~191.75

1,001+ occupants	~~$304.00~~319.25
(13) Fire inspection for tents (F.S. § 633.216)	~~$91.25~~95.75
(14) Fire inspection for mobile food dispensing vehicles for each vendor, trailer or truck	~~$15.75~~16.50

HEALTH AND SANITATION (Chapter 11.5, Article III):

Basic air monitoring fee for hazardous materials response when detected levels are identified while monitoring for: pH levels, radiation, fluorine, oxidizers, flammability, oxygen, carbon monoxide, hydrogen sulfide, volatile organic compounds and inorganic substances; excluding residential responses to carbon monoxide alarms	~~$134.00~~140.75

LAND DEVELOPMENT CODE:

(1) *Historic preservation/conservation:*	
a. Petitions for rezoning and zoning text amendments for historic preservation/conservation	~~$893.00~~937.75
b. Certificate of appropriateness (staff approval)	$0.00
c. Certificate of appropriateness (if historic preservation board review is required):	
i. Single family structure or its accessory structure	~~$154.10~~161.75
ii. All other structures	~~$770.79~~809.25
d. Certificate of appropriateness penalty, if work begun prior to application being filed, in addition to fee in subsection c. above	~~$540.50~~567.50
(2) *Planning:*	
Land use and zoning changes:	
a. Petitions for an amendment to the land use element of the comprehensive plan:	
1. Small scale map amendment	~~$2,311.90~~2,427.50
2. Large scale map amendment	~~$4,623.60~~4,854.75
b. Comprehensive plan or Land Development Code text change	~~$892.40~~937.00
c. Zoning map change	~~$4,299.60~~4,514.50
d. Petitions for development plan review and an amendment to a development plan, which may be authorized by the appropriate reviewing board, must be accompanied by fees according to this schedule:	
1. Concept review (of any plan)	~~$1,784.20~~1,873.50
Fee shall be credited toward the plan review fee if a subsequent petition for development plan review is filed within six months of its concept review.	
2. General site review	~~$250.00~~262.50
3. Rapid plan review	~~$2,311.90~~2,427.50
4. Intermediate plan review	~~$5,393.90~~5,663.50
5. Major plan review	~~$6,155.70~~6,463.50
6. For any plan review that requires submittal of a traffic study, the following additional fees shall apply:	
(a) "Minor" traffic study (as defined in the City of Gainesville Traffic Study Guidelines) review fee	~~$1,541.40~~1,618.50
(b) "Major" traffic study (as defined in the City of Gainesville Traffic Study Guidelines) review fee	~~$3,082.40~~3,236.50

These traffic study review fees include up to three reviews per development plan. Additional reviews require payment of an additional fee at the full amount stated above for which petitioner will receive an additional three reviews, if necessary.

A resubmittal/revision fee of 25 percent of the original fee amount will be applied to all fee areas.

If a continuance is requested, the fee for the continuance will be the actual cost of advertising.

All development plan reviews which are for a non-one- or two-family residential project certified under the Gainesville Green Building Program (§ 6-13) shall be reduced by 50 percent.

e. Petitions for rezoning to the planned development category (in addition to any other applicable development plan fees) ~~$6,935.10~~7,281.75

f. Concept review of planned development rezoning fee ~~$1,784.20~~1,873.50

Shall be credited toward the rezoning fee if a subsequent petition is filed within six months for rezoning to planned development.

g. Petitions for amendments to a planned development ordinance ~~$1,962.90~~2,061.00

In the event the primary purpose of the amendment is to protect trees and/or other natural features, then the fee may be refunded to the petitioner in the sole discretion of the city manager.

Other petitions:

h. Petitions seeking special exceptions or variances ~~$401.93~~422.00

i. Petitions seeking street or alley closings or abandonment of any public way ~~$1,168.80~~1,227.25

j. Code compliance letter ~~$71.59~~75.25

k. Petitions for special use permits, per petition (in addition to any other applicable development plan review fees) (§§ 30-3.25 and 30-3.27) ~~$1,445.60~~1,518.00

l. Petitions for commercial tree removal permits (§ 30-8.7):

1. Where the parcel is five acres or less ~~$89.42~~94.00

2. Where the parcel is more than five acres ~~$133.69~~140.25

m. Petition to appeal administrative decisions or a decision of the city planning board, development review board, or historic preservation board to a hearing officer (§ 30-3.5~~6~~7) ~~$892.40~~937.00

The petitioner is entitled to a refund of the fee in the event the petitioner is the prevailing party. The hearing officer may decide who is the prevailing party in case of doubt or uncertainty.

n. Alcoholic beverage license review ~~$63.00~~66.25

o. Advisory Board hearings ~~$104.00~~109.25

p. Sign face change ~~$104.00~~109.25

q. Verification of signatures on a petition, as defined in § 30-7.7, on a petition requesting imposition of a Residential Parking Overlay District, per each signature ~~$1.30~~1.50

(3) *Subdivisions:*

a. Design plat application ~~$713.58~~749.50

Plus, for each lot on plat ~~$16.10~~17.00

b. Final plat application ~~$490.77~~515.25

Plus, for each lot on plat ~~$12.94~~13.50

c. Roadway inspection fee (§ 30-~~6.6~~3.37) ~~$892.40~~937.00

Plus, per linear roadway center line foot ~~$6.33~~6.75

d. Minor subdivisions ~~$713.58~~749.25

e. Lot splits $~~356.79~~374.75

f. Single lot replat $~~892.40~~937.00

(4) *Zoning:*

a. Zoning verification $~~25.00~~26.25

b. Permit for across-street banner $37.00

c. Permit for vertical pole banner $39.00

d. Permit for special events (~~§ 30-4.19, § 30-5.51,~~ Ch. 30, Art. V, Div. 3, § 30-5.3~~7~~8, Ch. 19) $67.25

e. Sidewalk café in city right-of-way, annual license agreement administrative fee (§ ~~30-5.46~~30-5.47) $~~79.93~~84.00

f. Sidewalk café in state right-of-way, annual license agreement administrative fee (§ ~~30-5.46~~30-5.47), per square foot of right-of-way $~~2.00~~2.25

g. Permit for patrons' dogs within outdoor portions of eating places (§ ~~30-5.43~~30-5.44) $~~350.00~~367.50

~~h. Permit for parking for special event (§ 30-4.16)~~ $~~64.00~~

~~i~~h. Permit for seasonal use of portable storage unit by commercial parcel delivery services (§ ~~30-5.44~~ 30-5.45) $~~332.93~~349.50

(5) All land development fees herein required which are applicable to land development occurring in the area designated as the enterprise zone by Resolution No. ~~R~~050296, shall be reduced by 50 percent.

(6) Review of surface waters and wetlands (§ 30-8.19) and review of regulated natural and archaeological resources (§ 30-8.11).

Note: Only one fee will be charged for reviewing both surface waters and wetlands and regulated natural and archaeological resources.

a. Basic review $0.00

b. Level 1 review $~~698.92~~733.75

c. Level 2 review $~~2,935.40~~3,082.25

d. Optional binding resource determination of regulated natural and archaeological resources $~~698.92~~733.75

e. Optional binding resource determination update for regulated sinkholes and listed species $~~174.80~~183.50

f. Optional binding resource determination update for changes that could alter the presence and location of resources $~~350.00~~367.50

(7) *Heritage overlay districts (§ 30-4.27):*

a. Petition for rezoning $~~4,299.60~~4,514.50

b. Petition for text change $~~892.40~~937.00

c. Petition for review of regulated work items $~~154.10~~161.75

d. Penalty if regulated work begun prior to approval in addition to fee in subsection c. above $~~540.50~~567.50

e. Verification of signatures on petition per signature $~~1.30~~1.50

PARKS, RECREATION, AND CULTURAL AFFAIRS (Chapter 18, Article III):

	City Resident Rate (U.S. Dollars)	Non-City Resident Rate (U.S. Dollars)	City ~~Rate with~~ Resident Surcharge* (U.S. Dollars)	Non-City ~~with~~ Resident Surcharge* (U.S. Dollars)
Parks, Recreation & Cultural Affairs				

Recreation Fees w/o Youth Programs except Swim Lessons:				
Sports Fees:				
Adult ~~Co-Ed~~ Softball	~~214.25~~ 224.96	~~267.75~~ 281.20	~~235.75~~ 22.50	~~294.50~~ 28.12
~~Adult Men's Softball~~	~~214.25~~	~~267.75~~	~~235.75~~	~~294.50~~
Football/Soccer Scratch Lining (Field Preparation)	~~492.50~~ 517.13	~~492.50~~ 517.13	~~541.75~~ 51.71	~~541.75~~ 51.71
Football/Soccer Trace Lining (Field Preparation)	~~176.00~~ 184.80	~~176.00~~ 184.80	~~193.50~~ 18.48	~~193.50~~ 18.48
Baseball/Softball Game Prep for Outside Groups	~~110.75~~ 116.29	~~110.75~~ 116.29	~~121.75~~ 11.63	~~121.75~~ 11.63
Field Lighting Fee Per 2 Hours	~~33.00~~ 34.65	~~33.00~~ 34.65	~~36.00~~ 3.47	~~36.00~~ 3.47
MLK Fitness Center:				
MLK Fitness (Adult 6 Mo. Pass)	~~58.00~~ 60.90	~~72.50~~ 76.13	~~63.75~~ 6.09	~~79.50~~ 7.61
MLK Fitness (Adult 12 Mo. Pass)	~~97.75~~ 102.64	~~122.00~~ 128.30	~~107.50~~ 10.26	~~134.00~~ 12.83
MLK Fitness (Senior 6 Mo. Pass)	~~25.00~~ 26.25	~~31.00~~ 32.81	~~27.50~~ 2.63	~~34.25~~ 3.28
MLK Fitness (Senior 12 Mo. Pass)	~~49.25~~ 51.71	~~61.50~~ 64.64	~~54.25~~ 5.17	~~67.75~~ 6.46
Center Rental Cost:				
Long Term Center Rentals/per hour	~~53.25~~ 55.91	~~53.25~~ 55.91	~~58.50~~ 5.59	~~58.50~~ 5.59
Dance Floor Fee (Thelma Boltin Center & Eastside Recreation Center Dance Room)	~~42.75~~ 44.89	~~42.75~~ 44.89	~~47.00~~ 4.49	~~47.00~~ 4.49
Class I - 4 hr. Center Rental	~~539.75~~ 566.74	~~539.75~~ 566.74	~~593.75~~ 56.67	~~593.75~~ 56.67
Class I - each additional hour	~~134.25~~ 140.96	~~134.25~~ 140.96	~~147.75~~ 14.10	~~147.75~~ 14.10
Class II - 4 hr. Center Rental	~~360.50~~ 378.53	~~360.50~~ 378.53	~~396.50~~ 37.85	~~396.50~~ 37.85
Class II - each additional hour	~~91.50~~ 96.08	~~91.50~~ 96.08	~~100.75~~ 9.61	~~100.75~~ 9.61
Class III - 4 hr. Center Rental	~~270.00~~ 283.50	~~270.00~~ 283.50	~~297.00~~ 28.35	~~297.00~~ 28.35
Class III - each additional hour	~~44.25~~ 46.46	~~44.25~~ 46.46	~~48.75~~ 4.65	~~48.75~~ 4.65
Nonrefundable Reservation Fee	~~44.25~~ 46.46	~~44.25~~ 46.46	~~48.75~~ 4.65	~~48.75~~ 4.65
Damage Deposit	~~300.00~~ 315.00	~~300.00~~ 315.00	~~300.00~~ N/A	~~300.00~~ N/A

Co-sponsored Rental	~~64.00~~ 67.20	~~64.00~~ 67.20	~~70.50~~ 6.72	~~70.50~~ 6.72
Kitchen Fee	~~91.50~~ 96.08	~~91.50~~ 96.08	~~100.75~~ 9.61	~~100.75~~ 9.61
Staffing/Personnel Per Hour Fee Per Staff	~~26.75~~ 28.05-42.00	~~26.75~~ 28.05-42.00	~~29.50~~ 2.81-4.20	~~29.50~~ 2.81-4.20
Meeting Room Hourly Rate	46.46	46.46	4.65	4.65
MLK Rental Cost:				
Class I - 4 hr. Rental	~~1258.50~~ 1,321.43	~~1258.50~~ 1,321.43	~~1384.25~~ 132.14	~~1384.25~~ 132.14
Class I - each additional hour	~~180.25~~ 189.26	~~180.25~~ 189.26	~~198.25~~ 18.93	~~198.25~~ 18.93
Class II - 4 hr. Rental	~~539.75~~ 566.74	~~539.75~~ 566.74	~~593.75~~ 56.67	~~593.75~~ 56.67
Class II - each additional hour	~~134.25~~ 140.96	~~134.25~~ 140.96	~~147.75~~ 14.10	~~147.75~~ 14.10
Class III - 4 hr. Rental	~~360.50~~ 378.53	~~360.50~~ 378.53	~~396.50~~ 37.85	~~396.50~~ 37.85
Class III - each additional hour	~~91.50~~ 96.08	~~91.50~~ 96.08	~~100.75~~ 9.61	~~100.75~~ 9.61
Rental Damage Deposit	~~300.00~~ 315.00	~~300.00~~ 315.00	~~300.00~~ N/A	~~300.00~~ N/A
Nonrefundable Reservation Fee	~~44.25~~ 46.46	~~44.25~~ 46.46	~~48.75~~ 4.65	~~48.75~~ 4.65
Meeting Room Hourly Rate	~~44.25~~ 46.46	~~44.25~~ 46.46	~~48.75~~ 4.65	~~48.75~~ 4.65
Kitchen Fee	~~100.50~~ 105.53	~~100.50~~ 105.53	~~110.50~~ 10.55	~~110.50~~ 10.55
Staffing/Personnel Per Hour Fee Per Staff	~~26.75~~ 28.05-42.00	~~26.75~~ 28.05-42.00	~~29.50~~ 2.81-4.20	~~29.50~~ 2.81-4.20
Pavilion Rental Fee (Albert "Ray" Massey, Hogtown Creek Headwaters, Northside, and Reserve Parks):				
Pavilion A: 8:00 a.m.—12:00 p.m. or 1:00 p.m.—5:00 p.m. (per block, per pavilion)	~~44.00~~ 46.20	~~44.00~~ 46.20	~~44.00~~ 4.62	~~44.00~~ 4.62
Pavilion B: (Albert "Ray" Massey and Northside Park only) (per block, per pavilion) 8:00 a.m.—12:00 p.m. or 1:00 p.m.—5:00 p.m.	~~44.00~~ 46.20	~~44.00~~ 46.20	~~44.00~~ 4.62	~~44.00~~ 4.62
Vendor fee, per day, non-refundable	47.25	47.25	Exempt from Surcharge	Exempt from Surcharge
Mobile Stage (outside Depot Park, within city limits)				
Stage Rental - For profit agencies, per day	945.00	945.00	Exempt from Surcharge	Exempt from Surcharge
Stage Rental - Other government agencies, per day	840.00	840.00	Exempt from Surcharge	Exempt from Surcharge

Stage Rental - Local 501(c)(3), per day	826.88	826.88	Exempt from Surcharge	Exempt from Surcharge
Refundable deposit	288.75	288.75	Exempt from Surcharge	Exempt from Surcharge
Staff fees, per hour, 2 staff minimum, 4 hour minimum, each	25.08-42.00	25.08-42.00	Exempt from Surcharge	Exempt from Surcharge
Generator rental, per hour	10.50	10.50	Exempt from Surcharge	Exempt from Surcharge
Aquatic Camp Fees:				
Swim Lessons:				
Swimming and Diving Lessons - Adult	~~51.75~~ 54.34	~~64.50~~ 67.92	~~57.00~~ 5.43	~~70.00~~ 6.79
Swimming and Diving Lessons - Child	54.34	67.92	Exempt from Surcharge	Exempt from Surcharge
Lifeguard Classes - Adult	225.00	225.00	22.50	22.50
Lifeguard Classes - Child	~~236.25~~ 225.00	~~295.31~~ 225.00	Exempt from Surcharge	Exempt from Surcharge
Pool Passes (6-month):				
Adults (18—49)	~~140.25~~ 147.26	~~175.00~~ 184.08	~~154.25~~ 14.73	~~192.50~~ 18.41
Children (3—17) - Exempt from Surcharge	~~69.25~~ 72.71	~~86.50~~ 90.89	Exempt from Surcharge	Exempt from Surcharge
Seniors (50+ Older)	~~69.25~~ 72.71	~~86.50~~ 90.89	Exempt from Surcharge	Exempt from Surcharge
Persons with Disabilities	~~69.25~~ 72.71	~~86.50~~ 90.89	Exempt from Surcharge	Exempt from Surcharge
Family of 4 or less	~~309.00~~ 324.45	~~386.00~~ 405.56	~~340.00~~ 32.45	~~424.75~~ 40.56
Each additional Family Member for Family pool pass	~~12.00~~ 12.60	~~15.00~~ 15.75	~~13.25~~ 1.26	~~16.50~~ 1.58
Pool Entrance Fees:				
H. Spurgeon Cherry Pool:				
Adults	~~4.00~~ 4.20	~~4.75~~ 5.25	~~4.50~~ 0.42	~~5.00~~ 0.53
Children and Non-swimmer - Exempt from Surcharge	~~2.50~~ 2.63	~~2.75~~ 3.28	Exempt from Surcharge	Exempt from Surcharge
Lap Swim	~~2.50~~ 2.63	~~2.75~~ 3.28	~~3.00~~ 0.26	~~3.50~~ 0.33
Seniors (50+)	~~2.50~~ 2.63	~~2.75~~ 3.28	Exempt from Surcharge	Exempt from Surcharge
Persons with Disabilities	~~2.50~~ 2.63	~~2.75~~ 3.28	Exempt from Surcharge	Exempt from Surcharge
Infants under 3 years	0.00	0.00	0.00	0.00

Dwight H. Hunter Pool:				
Adults	~~4.00~~ 4.20	~~4.75~~ 5.25	~~4.50~~ 0.42	~~5.00~~ 0.53
Children and Non-swimmer - Exempt from Surcharge	~~2.50~~ 2.63	~~2.75~~ 3.28	Exempt from Surcharge	Exempt from Surcharge
Lap Swim	~~2.50~~ 2.63	~~2.75~~ 3.28	~~3.00~~ 0.26	~~3.50~~ 0.33
Seniors (50+)	~~2.50~~ 2.63	~~2.75~~ 3.28	Exempt from Surcharge	Exempt from Surcharge
Persons with Disabilities	~~2.50~~ 2.63	~~2.75~~ 3.28	Exempt from Surcharge	Exempt from Surcharge
Infants under 3 years	0.00	0.00	0.00	0.00
Andrew R. Mickle Pool:				
Adults	~~3.00~~ 3.15	~~3.50~~ 3.94	~~3.25~~ 0.32	~~3.75~~ 0.39
Children and Non-swimmer - Exempt from Surcharge	~~1.75~~ 1.84	~~2.00~~ 2.30	Exempt from Surcharge	Exempt from Surcharge
Lap Swim	~~1.75~~ 1.84	~~2.00~~ 2.30	~~2.00~~ 0.18	~~2.25~~ 0.23
Seniors (50+)	~~1.75~~ 1.84	~~2.00~~ 2.30	Exempt from Surcharge	Exempt from Surcharge
Persons with Disabilities	~~1.75~~ 1.84	~~2.00~~ 2.30	Exempt from Surcharge	Exempt from Surcharge
Infants under 3 years	0.00	0.00	0.00	0.00
Pool Rental Fees:				
Reservation Fee	~~62.00~~ 65.10	~~62.00~~ 65.10	~~68.25~~ 6.51	~~68.25~~ 6.51
Staffing/Personnel Fee (per hour/per guard)	~~15.50~~ 16.28	~~15.50~~ 16.28	~~17.00~~ 1.63	~~17.00~~ 1.63
Clean-Up Fee	~~31.00~~ 32.55	~~31.00~~ 32.55	~~34.00~~ 3.26	~~34.00~~ 3.26
*Lane Line Rentals (per hour/per lane)	~~6.50~~ 6.83	~~6.50~~ 6.83	~~7.25~~ 0.68	~~7.25~~ 0.68
*Dive Well Rental (per hour)	~~13.75~~ 14.44	~~13.75~~ 14.44	~~15.25~~ 1.44	~~15.25~~ 1.44
Cherry Group Rate - per child (8 min.)	~~2.25~~ 2.36	~~2.50~~ 2.95	Exempt from Surcharge	Exempt from Surcharge
Cherry Group Rate - per adult	~~3.75~~ 3.94	~~4.50~~ 4.92	~~4.25~~ 0.39	~~5.75~~ 0.49
Cherry Pool Pavilion Hourly Rental Fee	~~14.75~~ 15.49	~~14.75~~ 15.49	~~16.25~~ 1.55	~~16.25~~ 1.55
Hunter Group Rate - per child ~~& Birthday Party rate~~ (8 min.)	~~2.25~~ 2.36	~~2.50~~ 2.95	Exempt from Surcharge	Exempt from Surcharge
Hunter Group Rate - per adult	~~3.75~~ 3.94	~~4.50~~ 4.92	~~4.25~~ 0.39	~~5.75~~ 0.49

Hunter Pool Pavilion Hourly Rental Fee	~~14.75~~ 15.49	~~14.75~~ 15.49	~~16.25~~ 1.55	~~16.25~~ 1.55
Mickle Group Rate - per child (8 min.)	~~1.50~~ 1.58	~~1.75~~ 1.97	Exempt from Surcharge	Exempt from Surcharge
Mickle Group Rate - per adult	~~2.75~~ 2.89	~~3.25~~ 3.61	~~3.25~~ 0.29	~~3.50~~ 0.36
Mickle Pavilion Hourly Rental Fee	~~14.75~~ 15.49	~~14.75~~ 15.49	~~16.25~~ 1.55	~~16.25~~ 1.55
All Pools Special Events/Large Events/Tournaments/Meets				
Half-day rental - pool open to the public (5 hours or less)	304.50	304.50	30.45	30.45
Full-day rental - pool open to the public (more than 5 hours)	456.75	456.75	45.68	45.68
Full-day rental - pool closed to the public	1,207.50	1,207.50	120.75	120.75
Additional Youth Fees Exempt from surcharge:				
Pop Warner Cheerleading	~~82.75~~ 86.89	~~103.25~~ 108.61	Exempt from Surcharge	Exempt from Surcharge
Pop Warner Football	~~122.25~~ 128.36	~~152.75~~ 160.45	Exempt from Surcharge	Exempt from Surcharge
Youth Basketball Ages 5—6	~~82.75~~ 86.89	~~103.25~~ 108.61	Exempt from Surcharge	Exempt from Surcharge
Youth Basketball	~~104.75~~ 109.99	~~130.75~~ 137.48	Exempt from Surcharge	Exempt from Surcharge
~~Holiday~~Winter Break Camp Session	~~61.00~~ 64.05	~~76.00~~ 80.06	Exempt from Surcharge	Exempt from Surcharge
Spring Break Camp	~~61.00~~ 64.05	~~76.00~~ 80.06	Exempt from Surcharge	Exempt from Surcharge
Summer Camp Weekly Session	~~61.00~~ 64.05	~~76.00~~ 80.06	Exempt from Surcharge	Exempt from Surcharge
After-School Fee (Weekly Rate)	~~21.50~~ 22.58	~~26.75~~ 28.22	Exempt from Surcharge	Exempt from Surcharge
Kidz Out of School Daily Program	~~6.75~~ 7.09	~~8.50~~ 8.86	Exempt from Surcharge	Exempt from Surcharge
Junior Lifeguard Camp Session	~~100.50~~ 105.53	~~125.50~~ 131.91	Exempt from Surcharge	Exempt from Surcharge
Earth Academy Day Camp Session	~~147.75~~ 155.14	~~184.50~~ 193.92	Exempt from Surcharge	Exempt from Surcharge
Late Pick-up Fees (After-School, Out of School Days, Camps)	5.00	5.00	Exempt from Surcharge	Exempt from Surcharge
Recreation Youth Programs Exempt from surcharge:				
Start Smart Sports ~~Development~~ Program (ages 3—5)	~~45.00~~ 47.25	~~56.25~~ 59.06	Exempt from Surcharge	Exempt from Surcharge
Grillers (mini Grillers ages 6—9, Junior Grillers ages 10—12)	~~35.00~~ 36.75	~~43.75~~ 45.94	Exempt from Surcharge	Exempt from Surcharge

Lil' Cooking Club (ages 3—5)	~~30.00~~ 31.50	~~37.50~~ 39.38	Exempt from Surcharge	Exempt from Surcharge
Environmental Science and Cultural History Programs, Adult Access (18 & older):				
~~Animal Homes~~	~~4.50~~	~~4.50~~	~~5.00~~	~~5.00~~
~~Aquatic Encounters~~	~~5.75~~	~~5.75~~	~~6.25~~	~~6.25~~
Critter Classifications	~~5.75~~ 6.04	~~5.75~~ 6.04	~~6.25~~ 0.60	~~6.25~~ 0.60
Exploring Florida's Ecosystems	~~5.75~~ 6.04	~~5.75~~ 6.04	~~6.25~~ 0.60	~~6.25~~ 0.60
Farm Adventure	~~4.50~~ 4.73	~~4.50~~ 4.73	~~6.25~~ 0.47	~~6.25~~ 0.47
Farm Fit	~~4.50~~ 4.73	~~4.50~~ 4.73	~~6.25~~ 0.47	~~6.25~~ 0.47
Farm Living	~~7.00~~ 7.35	~~7.00~~ 7.35	~~7.75~~ 0.74	~~7.75~~ 0.74
Feathered Friends	~~5.75~~ 6.04	~~5.75~~ 6.04	~~6.25~~ 0.60	~~6.25~~ 0.60
Hooray for Habitats	~~5.75~~ 6.04	~~5.75~~ 6.04	~~6.25~~ 0.60	~~6.25~~ 0.60
Makin' a Livin'	~~5.75~~ 6.04	~~5.75~~ 6.04	~~6.25~~ 0.60	~~6.25~~ 0.60
Nature Scene Investigators	~~5.75~~ 6.04	~~5.75~~ 6.04	~~6.25~~ 0.60	~~6.25~~ 0.60
~~Native American Life in Early Florida~~	~~7.00~~	~~7.00~~	~~7.75~~	~~7.75~~
Sensing Nature	~~5.75~~ 6.04	~~5.75~~ 6.04	~~6.25~~ 0.60	~~6.25~~ 0.60
Timucua Times	~~7.00~~ 7.35	~~7.00~~ 7.35	~~7.75~~ 0.74	~~7.75~~ 0.74
Wetland Wonders	~~7.00~~ 7.35	~~7.00~~ 7.35	~~7.75~~ 0.74	~~7.75~~ 0.74

Outreach Programs 0—15 miles away	~~88.75~~ 93.19	~~88.75~~ 93.19	~~97.75~~ Exempt from Surcharge	~~97.75~~ Exempt from Surcharge
Outreach Programs 16—30 miles away	~~103.50~~ 108.68	~~103.50~~ 108.68	~~113.75~~ Exempt from Surcharge	~~113.75~~ Exempt from Surcharge
Outreach Programs 31—45 miles away	~~119.00~~ 124.95	~~119.00~~ 124.95	~~131.00~~ Exempt from Surcharge	~~131.00~~ Exempt from Surcharge
Outreach Programs ~~45~~46—60 miles away	~~133.00~~ 139.65	~~133.00~~ 139.65	~~146.25~~ Exempt from Surcharge	~~146.25~~ Exempt from Surcharge
Additional Outreach Program at Same Location	~~37.00~~ 38.85	~~37.00~~ 38.85	~~40.75~~ Exempt from Surcharge	~~40.75~~ Exempt from Surcharge
Environmental Science and Cultural History Programs, Youth Access (under 18) - Exempt from surcharge:				
~~Animal Homes~~	~~4.50~~	~~4.50~~	~~Exempt from Surcharge~~	~~Exempt from Surcharge~~
~~Aquatic Encounters~~	~~5.75~~	~~5.75~~	~~Exempt from Surcharge~~	~~Exempt from Surcharge~~
Critter Classifications	~~5.75~~ 6.04	~~5.75~~ 6.04	Exempt from Surcharge	Exempt from Surcharge
Eco-Rangers Program, first child	5.00	5.00	Exempt from Surcharge	Exempt from Surcharge
Eco-Rangers Program, each additional child (same family)	2.50	2.50	Exempt from Surcharge	Exempt from Surcharge
Exploring Florida's Ecosystems	~~5.75~~ 6.04	~~5.75~~ 6.04	Exempt from Surcharge	Exempt from Surcharge
Farm Adventure	~~4.50~~ 4.73	~~4.50~~ 4.73	Exempt from Surcharge	Exempt from Surcharge
Farm Fit	~~4.50~~ 4.73	~~4.50~~ 4.73	Exempt from Surcharge	Exempt from Surcharge
Farm Living	7.35	7.35	Exempt from Surcharge	Exempt from Surcharge
Feathered Friends	~~5.75~~ 6.04	~~5.75~~ 6.04	Exempt from Surcharge	Exempt from Surcharge
Hooray for Habitats	~~5.75~~ 6.04	~~5.75~~ 6.04	Exempt from Surcharge	Exempt from Surcharge
Immersion Program	5.75	5.75	Exempt from Surcharge	Exempt from Surcharge
Makin' a Livin'	~~5.75~~ 6.04	~~5.75~~ 6.04	Exempt from Surcharge	Exempt from Surcharge
Nature Scene Investigators	~~5.75~~ 6.04	~~5.75~~ 6.04	Exempt from Surcharge	Exempt from Surcharge
~~Native American Life in Early Florida~~	~~7.00~~	~~7.00~~	~~Exempt from Surcharge~~	~~Exempt from Surcharge~~

Sensing Nature	~~5.75~~ 6.04	~~5.75~~ 6.04	Exempt from Surcharge	Exempt from Surcharge
Timucua Times	~~7.00~~ 7.35	~~7.00~~ 7.35	Exempt from Surcharge	Exempt from Surcharge
Wetland Wonders	~~7.00~~ 7.35	~~7.00~~ 7.35	Exempt from Surcharge	Exempt from Surcharge
Outreach Programs 0—15 miles away	~~88.75~~ 93.19	~~88.75~~ 93.19	Exempt from Surcharge	Exempt from Surcharge
Outreach Programs 16—30 miles away	~~103.50~~ 108.68	~~103.50~~ 108.68	Exempt from Surcharge	Exempt from Surcharge
Outreach Programs 31—45 miles away	~~119.00~~ 124.95	~~119.00~~ 124.95	Exempt from Surcharge	Exempt from Surcharge
Outreach Programs ~~45~~46—60 miles away	~~133.00~~ 139.65	~~133.00~~ 139.65	Exempt from Surcharge	Exempt from Surcharge
Additional Outreach Program At Same Location	~~37.00~~ 38.85	~~37.00~~ 38.85	Exempt from Surcharge	Exempt from Surcharge
Cultural Affairs Fees:				
Thomas Center Rental Rates:				
Non-Refundable Reservation Fee of 20% required for all rentals. If event is held, the reservation fee will be applied to balance due.				
Fees do not include the refundable deposit (for damage, etc.) of 10% that is required of all rentals.				
Full Building Rental (weekends only, up to 10 hours)	~~3200.00~~ 3,360.00	~~3200.00~~ 3,360.00	~~3200.00~~ 336.00	~~3200.00~~ 336.00
Half-Building Rental (weekends and evenings only, up to 6 hours)	~~2300.00~~ 2,415.00	~~2300.00~~ 2,415.00	~~2300.00~~ 241.50	~~2300.00~~ 241.50
Half-Building Rental (business hours only, up to 6 hours, no amplified sound)	~~1000.00~~ 1,050.00	~~1000.00~~ 1,050.00	~~1000.00~~ 105.00	~~1000.00~~ 105.00
Additional Setup Time, per hour (only available for full and half-building rentals)	~~150.00~~ 157.50	~~150.00~~ 157.50	~~150.00~~ 15.75	~~150.00~~ 15.75
Single Room Rental, per hour (weekends and evenings, 4-hour min.)	~~250.00~~ 262.50	~~250.00~~ 262.50	~~250.00~~ 26.25	~~250.00~~ 26.25
Single Room Rental, per hour (business hours only, 4-hour min., no amplified sound)	~~50.00~~ 52.50	~~50.00~~ 52.50	~~50.00~~ 5.25	~~50.00~~ 5.25
Cultural Co-Sponsorship, per hour (Saturday's excluded)	~~60.00~~ 63.00	~~60.00~~ 63.00	Exempt from Surcharge	Exempt from Surcharge
Staffing/Personnel Per Hour Fee Per Staff	28.05-42.00	28.05-42.00	2.81-4.20	2.81-4.20

Bo Diddley Plaza (BDP):				
-Non-Refundable Reservation Fee of 20% required for all rentals. If event is held, the reservation fee will be applied to balance due.				
Stage & Lawn Rental, per hour (4-hour min., only for rentals that are free & open to the public)	~~55.00~~ 57.75	~~55.00~~ 57.75	~~55.00~~ 5.78	~~55.00~~ 5.78
Stage & Lawn Rental, per hour (4-hour min., for rentals that charge admission)	~~66.00~~ 69.30	~~66.00~~ 69.30	~~66.00~~ 6.93	~~66.00~~ 6.93
Green Room Rental, per hour (4-hour min.)	~~41.25~~ 43.31	~~41.25~~ 43.31	~~41.25~~ 4.33	~~41.25~~ 4.33
BDP Event Staffing, per hour	~~41.25~~ 28.05-43.31	~~41.25~~ 28.05-43.31	~~41.25~~ 2.81-4.33	~~41.25~~ 2.81-4.33
BDP Sound System Rental	~~165.25~~ 173.51	~~165.25~~ 173.51	~~165.25~~ 17.35	~~165.25~~ 17.35
Reserved Parking Sign, per sign	~~5.25~~ 5.51	~~5.25~~ 5.51	~~5.25~~ 0.55	~~5.25~~ 0.55
Refundable Green Room Deposit	~~525.00~~ 551.25	~~525.00~~ 551.25	~~525.00~~ N/A	~~525.00~~ N/A
Downtown Festival and Art Show:				
Application Fee	~~27.00~~ 34.55	~~27.00~~ 34.55	~~36.00~~ 3.45	~~36.00~~ 3.45
Competitive Booth	300.00	300.00	~~330.00~~ 30.00	~~330.00~~ 30.00
Non-Competitive Booth	262.00	262.00	~~289.00~~ 26.20	~~289.00~~ 26.20
Community Booth	53.00	53.00	~~59.00~~ 5.30	~~59.00~~ 5.30
~~Community Table~~	~~25.00~~	~~25.00~~	~~27.00~~	~~27.00~~
Food Booth	469.00	469.00	~~516.00~~ 46.90	~~516.00~~ 46.90
Snack Booth	367.00	367.00	~~404.00~~ 36.70	~~404.00~~ 36.70
Young Artist Booth	13.00	13.00	Exempt from Surcharge	Exempt from Surcharge
Hoggetowne Medieval Faire:				
~~*Ticket Sales*~~				
~~Senior/Military~~	~~17.00~~	~~17.00~~	~~Exempt from Surcharge~~	~~Exempt from Surcharge~~
~~Adult~~	~~18.00~~	~~18.00~~	~~20.00~~	~~20.00~~
~~Youth (Exempt from Surcharge)~~	~~10.00~~	~~10.00~~	~~Exempt from Surcharge~~	~~Exempt from Surcharge~~
~~*School Day*~~				
~~General Admission Adult~~	~~9.00~~	~~9.00~~	~~10.00~~	~~10.00~~

~~General Admission Youth (Exempt from Surcharge)~~	~~5.00~~	~~5.00~~	~~Exempt from Surcharge~~	~~Exempt from Surcharge~~
~~Pre-Registered Adult~~	~~5.00~~	~~5.00~~	~~6.00~~	~~6.00~~
~~Pre-Registered Youth (Exempt from Surcharge)~~	~~3.00~~	~~3.00~~	~~Exempt from Surcharge~~	~~Exempt from Surcharge~~
Booth Fees (Sales and Demos) (per weekend):				
-12 × 12	~~120.00~~ 126.00	~~120.00~~ 126.00	~~132.00~~ 12.60	~~132.00~~ 12.60
15 × 15	~~137.00~~ 143.85	~~137.00~~ 143.85	~~150.00~~ 14.39	~~150.00~~ 14.39
20 × 20	~~167.00~~ 175.35	~~167.00~~ 175.35	~~185.00~~ 17.54	~~185.00~~ 17.54
25 × 25	~~194.00~~ 203.70	~~194.00~~ 203.70	~~213.00~~ 20.37	~~213.00~~ 20.37
25 × 30	~~227.00~~ 238.35	~~227.00~~ 238.35	~~250.00~~ 23.84	~~250.00~~ 23.84
Artisan Made Sales Only (per weekend):				
12 × 12	~~140.00~~ 147.00	~~140.00~~ 147.00	~~154.00~~ 14.70	~~154.00~~ 14.70
15 × 15	~~160.00~~ 168.00	~~160.00~~ 168.00	~~176.00~~ 16.80	~~176.00~~ 16.80
20 × 20	~~186.00~~ 195.30	~~186.00~~ 195.30	~~206.00~~ 19.53	~~206.00~~ 19.53
25 × 25	~~214.00~~ 224.70	~~214.00~~ 224.70	~~235.00~~ 22.47	~~235.00~~ 22.47
25 × 30	~~247.00~~ 259.35	~~247.00~~ 259.35	~~272.00~~ 25.94	~~272.00~~ 25.94
Non-Artisan Made Vendors (per weekend):				
12 × 12	~~217.00~~ 227.85	~~217.00~~ 227.85	~~239.00~~ 22.79	~~239.00~~ 22.79
15 × 15	~~227.00~~ 238.35	~~227.00~~ 238.35	~~250.00~~ 23.84	~~250.00~~ 23.84
20 × 20	~~254.00~~ 266.70	~~254.00~~ 266.70	~~280.00~~ 26.67	~~280.00~~ 26.67
25 × 25	~~281.00~~ 295.05	~~281.00~~ 295.05	~~309.00~~ 29.51	~~309.00~~ 29.51
25 × 30	~~315.00~~ 330.75	~~315.00~~ 330.75	~~346.00~~ 33.08	~~346.00~~ 33.08
Games (per weekend):				
15 × 15	~~167.00~~ 175.35	~~167.00~~ 175.35	~~184.00~~ 17.54	~~184.00~~ 17.54
20 × 20	~~200.00~~ 210.00	~~200.00~~ 210.00	~~221.00~~ 21.00	~~221.00~~ 21.00
25 × 25	~~234.00~~ 245.70	~~234.00~~ 245.70	~~258.00~~ 24.57	~~258.00~~ 24.57

25 × 30	~~267.00~~ 280.35	~~267.00~~ 280.35	~~294.00~~ 28.04	~~294.00~~ 28.04
Rides (per weekend):				
15 × 15	~~194.00~~ 203.70	~~194.00~~ 203.70	~~213.00~~ 20.37	~~213.00~~ 20.37
20 × 20	~~227.00~~ 238.35	~~227.00~~ 238.35	~~250.00~~ 23.84	~~250.00~~ 23.84
25 × 25	~~260.00~~ 273.00	~~260.00~~ 273.00	~~287.00~~ 27.30	~~287.00~~ 27.30
25 × 30	~~294.00~~ 308.70	~~294.00~~ 308.70	~~324.00~~ 30.87	~~324.00~~ 30.87
Food (per weekend):				
15 × 15	~~311.00~~ 326.55	~~311.00~~ 326.55	~~343.00~~ 32.66	~~343.00~~ 32.66
20 × 20	~~338.00~~ 354.90	~~338.00~~ 354.90	~~372.00~~ 35.49	~~372.00~~ 35.49
25 × 25	~~364.00~~ 382.20	~~364.00~~ 382.20	~~401.00~~ 38.22	~~401.00~~ 38.22
25 × 30	~~393.00~~ 412.65	~~393.00~~ 412.65	~~431.00~~ 41.27	~~431.00~~ 41.27
Sweetwater Wetlands Park:				
Car	5.00	5.00	~~5.00~~ Exempt from Surcharge	~~5.00~~ Exempt from Surcharge
Bicyclist and Pedestrians	2.00	2.00	~~2.00~~ Exempt from Surcharge	~~2.00~~ Exempt from Surcharge
Night Guided Walking Tour, per person	5.00	5.00	Exempt from Surcharge	Exempt from Surcharge
Night Tram Tours (Accessible), per person	5.00	5.00	Exempt from Surcharge	Exempt from Surcharge
Annual Pass	~~54.50~~ 54.55	~~54.50~~ 54.55	~~60.00~~ 5.45	~~60.00~~ 5.45
Youth Services Bus Rental Fee				
Non-profit rate	25.00/hour	25.00/hour	Exempt from Surcharge	Exempt from Surcharge
Standard rate	40.00/hour	40.00/hour	Exempt from Surcharge	Exempt from Surcharge
Overtime rate	60.00/hour	60.00/hour	Exempt from Surcharge	Exempt from Surcharge
Standard mileage rate applies	0.70/mile	0.70/mile	Exempt from Surcharge	Exempt from Surcharge
*The surcharge on fees, except where identified in Appendix A as "Exempt," is a mandatory addition to each fee and may not be waived.				

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Ironwood Golf Room Rentals *Meeting/Birthday/Party Room Hourly Rates* *Daytime = 7:00 a.m.—6:00 p.m.* *Evening = 6:00 p.m.—~~1:00 a.m.~~11:00 p.m.*	
	Fees
Full Room (175 People Max) Mon. thru Thurs. - Daytime	~~99.25~~ 104.21
Full Room (175 People Max) Mon. thru Thurs. - Evening	~~132.25~~ 138.86
Full Room (175 People Max) Friday - Daytime	~~110.25~~ 115.76
Full Room (175 People Max) Friday - Evening	~~154.25~~ 161.96
Full Room (175 People Max) Saturday - Daytime	~~143.25~~ 150.41
Full Room (175 People Max) Saturday - Evening	~~165.50~~ 173.78
Full Room (175 People Max) Sunday - Daytime	~~110.25~~ 115.76
Full Room (175 People Max) Sunday - Evening	~~143.25~~ 150.41
Half Room (60 People Max) Mon. thru Thurs. - Daytime	~~110.25~~ 115.76
Half Room (60 People Max) Mon. thru Thurs. - Evening	~~77.25~~ 81.11
Half Room (60 People Max) Friday - Daytime	~~99.25~~ 104.21
Half Room (60 People Max) Friday - Evening	~~132.25~~ 138.86
Half Room (60 People Max) Saturday - Daytime	~~121.25~~ 127.31
Half Room (60 People Max) Saturday - Evening	~~132.25~~ 138.86
Half Room (60 People Max) Sunday - Daytime	~~88.25~~ 92.66
Half Room (60 People Max) Sunday - Evening	~~121.25~~ 127.31
All Ironwood rentals require a ~~$100.00~~20% non-refundable reservation fee. If event is held, the reservation fee will be applied to balance due.	

Additional ~~S~~staffing ~~Fee of $40.00 per hour,~~ is charged at each staff member's fully compensated rate of pay, per hour ~~per staff for 1—50 guests. Two staff required for more than 50 guests~~. For 1-50 guests, one staff member is required. For more than 50 guests, two staff members are required.
Ironwood Golf Course Rates: For 18 holes, ½ cart included - $20.00—$50.00. For 9 holes, ½ cart included - $18.00—$28.00. Walking rates from $18.00—$28.00 for 9 or 18 holes. Prices are adjusted at various points throughout the day and also adjusted for market and seasons. Coupons and discounted rates are available as well as various promotions to increase usage. Junior golfers (High school or younger) may walk the course for $7.00 or may ride with a valid driver's license for an additional cart fee.

Range Balls - Small	~~5.00~~ 5.25
Range Balls - Medium	~~9.00~~ 9.45
Range Balls - Large	~~12.00~~ 12.60
Rental Set - 9 holes	~~15.00~~ 15.75
Rental Set - 18 holes	~~20.00~~ 21.00
Rental Set, Used - 18 holes	~~10.00~~ 10.50

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Depot Park		
Non-Refundable Reservation Fee of 20% required for all rentals. If event is held, the reservation fee will be applied to balance due.		
Rentable Areas:	*Fee*	*Damage Deposit*
Pavilion A (West) Monday—Thursday 2 - Block Times and rates 8:00 a.m.—12:00 p.m. or 1:00 p.m.—5:00 p.m.	~~44.00~~ 46.20	~~0.00~~ N/A
Pavilion B (East) Monday—Thursday 2 - Block Times and rates 8:00 a.m.—12:00 p.m. or 1:00 p.m.—5:00 p.m.	~~44.00~~ 46.20	~~0.00~~ N/A
Pavilion A (West) Friday—Sunday 2 - Block Times and rates 8:00 a.m.—12:00 p.m. or 1:00 p.m.—5:00 p.m.	~~71.75~~ 75.34	~~0.00~~ N/A
Pavilion B (East) Friday—Sunday 2 - Block Times and rates 8:00 a.m.—12:00 p.m. or 1:00 p.m.—5:00 p.m.	~~71.75~~ 75.34	~~0.00~~ N/A

~~Flatcar Stage rental hourly rate - 2 hr. min.~~	~~27.50~~	~~27.50~~
West Overlook rental hourly rate - 2 hr. min.	~~44.00~~ 46.20	~~44.00~~ 46.20
East Overlook ~~rate~~ rental hourly rate - 2 hr. min.	~~44.00~~ 46.20	~~44.00~~ 46.20
The Boulevard rental hourly rate - 2 hr. min.	~~44.00~~ 46.20	~~44.00~~ 46.20
The Big D hourly rate - 2 hr. min.	~~44.00~~ 46.20	~~44.00~~ 46.20
The Pad hourly rate - 2 hr. min.	~~44.00~~ 46.20	~~44.00~~ 46.20
Little Lawn A hourly rate - 2 hr. min.	~~44.00~~ 46.20	~~44.00~~ 46.20
Little Lawn B hourly rate - 2 hr. min.	~~44.00~~ 46.20	~~44.00~~ 46.20
Little Lawn C hourly rate - 2 hr. min.	~~44.00~~ 46.20	~~44.00~~ 46.20
The Wheel hourly rate - 2 hr. min.	~~44.00~~ 46.20	~~44.00~~ 46.20
~~Outdoor Classroom hourly rate - 2 hr. min.~~	~~44.00~~	~~44.00~~
Promenade w/2 overlooks hourly rate - 2 hr. min.	~~137.75~~ 144.64	~~137.75~~ 144.64
Promenade w/2 overlooks daily	~~937.25~~ 984.11	~~551.25~~ 578.81
East Half Promenade w/East overlook, hourly rate - 2 hr. min.	~~82.75~~ 86.89	~~82.75~~ 86.89
East Half Promenade w/East overlook, daily	~~551.25~~ 578.81	~~341.25~~ 358.31
West Half Promenade w/West overlook, hourly rate - 2 hr. min.	~~82.75~~ 86.89	~~82.75~~ 86.89
West Half Promenade w/West overlook, daily	~~551.75~~ 578.81	~~341.25~~ 358.31
Open Lawn hourly - 2 hr. min.	~~137.75~~ 144.64	~~137.75~~ 144.64
Open Lawn daily	~~937.25~~ 984.11	~~551.25~~ 578.81
East Half Open Lawn hourly - 2 hr. min.	~~82.75~~ 86.89	~~82.75~~ 86.89
East Half Open Lawn daily	~~551.25~~ 578.81	~~341.25~~ 358.31
West Half Open Lawn hourly - 2 hr. min.	~~82.75~~ 86.89	~~82.75~~ 86.89
West Half Open Lawn daily	~~551.25~~ 578.81	~~341.25~~ 358.31

The Hill hourly - 2-hr. min.	~~82.75~~ 86.89	~~82.75~~ 86.89
The Hill, daily	~~551.25~~ 578.81	~~341.25~~ 358.31
Mobile Stage daily	~~900.00~~ 945.00	~~275.00~~ 288.75
Mobile Stage 4-hour block	~~682.50~~ 716.63	~~275.00~~ 288.75
Special Event Vendor Fee, per day	~~95.00~~ 99.75	~~0.00~~ N/A
Vendor Fee, per day, non-refundable	~~45.00~~ 47.25	~~0.00~~ N/A
Race-through fee, 4-hour block	~~275.00~~ 288.75	~~0.00~~ N/A

PEDDLERS, SOLICITORS AND CANVASSERS:

Annual Spring Arts Festival (§ 19-1):

a. Permit application fee (nonrefundable) ~~$8.50~~9.00

b. Permit to authorize exhibition in the designated competitive area ~~$34.50~~36.25

c. Permit to authorize exhibition in the designated noncompetitive area ~~$17.25~~18.00

Vending booth permit (§ 19-92) ~~$90.25~~94.75

POLICE:

Burglar alarm operators:

Application for alarm or annual renewal application ~~$26.25~~27.50

Note: Proportionately adjusted for initial periods exceeding one year (§ 21-52).

First false alarm with valid permit $0.00

First false alarm without valid permit or second false alarm, each ~~$84.50~~88.75

Third and fourth false alarms, each ~~$84.50~~88.75

Fifth and sixth false alarms, each ~~$163.00~~171.25

Seventh and eighth false alarms, each ~~$325.75~~342.00

Ninth and ~~above~~subsequent false alarms, each ~~$650.25~~682.75

False alarm from non-permitted system, additional fee* ~~$325.75~~342.00

* Note: Reduced ~~to $77.75~~fee if application filed within ten days and issued within ten days thereafter (§ 21-53)~~.~~ $81.75

Alarm permit reinstatement fee after revocation (§ 21-54) ~~$81.75~~85.75

Failure to respond when requested by police (§ 21-56) ~~$81.75~~85.75

Failure to deactivate alarm within 15 minutes (§ 21-57) ~~$203.75~~214.00

Prohibited devices:

Automatic dialing device (§ 21-61(a)) ~~$203.75~~214.00

"One Plus Panic Alarm" or single-action switch (§ 21-61(b) and (c)) ~~$81.75~~85.75

Auxiliary power supply less than four-hour minimum (§ 21-62) ~~$203.75~~214.00

Burglar alarm monitoring companies:	
Annual registration fee (§ 21-58)	~~$163.00~~171.25
Failure to register or to maintain records for one year (§ 21-58)	~~$203.75~~214.00
Failure to verify alarm (§ 21-59)	~~$203.75~~214.00
Burglar alarm system contractors:	
Annual registration fee (§ 21-60(a))	~~$163.00~~171.25
Failure to register annually (§ 21-60(a))	~~$203.75~~214.00
Failure to meet UL or ANSI standards (§ 21-60(d))	~~$203.75~~214.00
Activation of unpermitted alarm (§ 21-60(e))	~~$203.75~~214.00
Causing false alarm during servicing or inspection, each violation (§ 21-60(f))	~~$203.75~~214.00
Installation, maintenance, repair, alteration or servicing by unregistered contractor, each violation (§ 21-60(b))	~~$203.75~~214.00
Failure to furnish agents with identification cards (§ 21-60(c))	~~$81.75~~85.75
Failure to provide operators with permit application - each violation (§ 21-60(g))	~~$81.75~~85.75
Burglar alarm systems:	
Assessment fee per false alarm	~~$17.25~~18.00
Trespass towing:	
Trespass towing application process fee (§ 14.5-29):	
a. Properties 1—5, each	~~$85.00~~89.25
b. Properties 6—10, each	~~$66.00~~69.25
c. Properties 11—15, each	~~$59.00~~62.00
d. Properties 16—20, each	~~$53.00~~55.75
e. Properties 21 or more, each	~~$37.00~~38.75
Registration—Owners, operators and vehicles:	
a. Trespass towing service permit	~~$406.50~~426.75
Late penalty, payment not timely filed, per month	~~$37.00~~38.75
b. Trespass towing operators permit	~~$59.00~~62.00
c. Replacement permits	~~½~~one-half of permit fee
d. Trespass towing vehicle registration, annually, per vehicle	~~$37.00~~38.75
Immobilization:	
a. Annual permit fee (§14.5-41)	~~$406.50~~426.75
b. Late penalty, annual payment not timely filed, per month (§14.5-41)	~~$37.00~~38.75
c. Operator permit, per year (§14.5-42)	~~$14.75~~15.50
d. Replacement permit (§14.5-42)	~~½~~one-half of permit fee
e. Vehicle (Medallion) permit, annually, per vehicle (§14.5-41)	~~$37.00~~38.75
~~f. Removal~~	~~$80.50~~

REGISTERED DOMESTIC PARTNERSHIPS (Ch. 2, Art. VIII):

Filing fee for declaration of registered domestic partnership:

City residents ~~$14.75~~15.50

Non-city residents ~~$29.50~~31.00

Fee for amending or terminating the declaration of registered domestic partnership:

City residents ~~$14.75~~15.50

Non-city residents ~~$29.50~~31.00

RIGHT-OF-WAY (PUBLIC) OBSTRUCTION PERMITS (Chapter 23, Article V):

Permit Fees:

(1) Base review and processing ~~$137.75~~144.75

(2) Per each bore/trench/segment for infrastructure (from and to each UJB, pedestal, valve package, manhole, inlet, etc.):

a. Under roadway/longitudinal run (generally parallel to roadway) ~~$55.25~~58.00

b. Under roadway/crossing (generally perpendicular to roadway) ~~$33.00~~34.75

(3) Per each roadway cut location ~~$275.75~~289.50

(4) Per each 500 linear feet of underground infrastructure (rounded to nearest 500-foot interval) ~~$38.50~~40.50

(5) Per each 100 sq. ft. sidewalk construction/demolition/replacements ~~$27.50~~29.00

(6) MOT sidewalk/multi-use path closure, per week ~~$110.25~~115.75

(7) MOT within roadway:

a. Full road or lane closure (requires detours), per week ~~$800.00~~840.00 or per month ~~$2,205.00~~2,315.25, whichever is less.

b. Single lane closure (requires flaggers or similar to maintain the flow of traffic), per week ~~$275.75~~289.50

(8) Permit time extension (maximum 3 months per request as approved by the Public Works Department, limit 2 extensions prior to a new permit being required and applied for) ~~$69.00~~72.50

(9) Penalty for work without a permit:

a. First offense: Double the total application fee (base fee plus all other applicable fees).

b. Second offense*: Double the total application fee + ~~$525.00~~551.25.

c. Third offense**: Double the total application fee + ~~$1,575.00~~1,653.75.

*Within a one-year period from the first offense.

**Within a three-year period from the second offense and no additional permits issued to offending company/group/corporation for a period of two years from time of third offense. This permit shall only be issued to allow for the complete removal of unpermitted work and to return the ROW to as good a condition prior to the unpermitted work beginning and Public Works Department acceptance.

RIGHT-OF-WAY (PUBLIC) USE BY UTILITIES (Chapter 23, Article VI):

(1) Permit fees (communications services providers that remit communications services taxes pursuant to F.S. Ch. 202, for communications services provided within the city are exempt from paying permit fees):

a. Base review and processing ~~$137.75~~144.75

b. Per each bore/trench/segment for infrastructure (from and to each UJB, pedestal, valve package, manhole, inlet, etc.):

1. Under roadway/longitudinal run (generally parallel to roadway) ~~$55.25~~58.00

2. Under roadway/crossing (generally perpendicular to roadway) ~~$33.00~~34.75

c. Per each roadway cut location ~~$275.75~~289.50

d. Per each 500 linear feet of underground infrastructure (rounded to nearest 500-foot interval) ~~$38.50~~40.50

e. Per each 100 sq. ft. sidewalk construction/demolition/replacements ~~$27.50~~29.00

f. MOT sidewalk/multi-use path closure, per week ~~$110.25~~115.75

g. MOT within roadway:

1. Full road or lane closure (requires detours), per week ~~$800.00~~840.00 or per month ~~$2,205.00~~2,315.25, whichever is less

2. Single lane closure (requires flaggers or similar to maintain the flow of traffic), per week ~~$275.75~~289.50

h. Permit time extension (maximum 3 months per request as approved by the Public Works Department, limit 2 extensions prior to a new permit being required and applied for) ~~$69.00~~72.50

i. Penalty for work without a permit:

1. First offense: Double the total application fee (base fee plus all other applicable fees).

2. Second offense*: Double the total application fee + ~~$525.00~~551.25.

3. Third offense**: Double the total application fee + ~~$1,575.00~~1,653.75.

* Within a one-year period from the first offense.

**Within a three-year period from the second offense and no additional permits issued to offending company/group/corporation for a period of two years from time of third offense. This permit shall only be issued to allow for the complete removal of unpermitted work and to return the ROW to as good a condition prior to the unpermitted work beginning and Public Works Department acceptance.

SECONDHAND GOODS:

Secondhand dealers—Jewelry, metal, coins:

a. Permit (§ 22-18):

1. Initial issuance ~~$85.75~~90.00

2. Renewal ~~$43.00~~45.25

b. Change of location (§ 22-19) ~~$17.25~~18.00

STREETS, SIDEWALKS AND OTHER PUBLIC PLACES:

(1) Permit for congregating on streets and sidewalks (§ 26-189) ~~$43.00~~45.25

(2) Permit to remove, construct, alter curb, driveway, gutter, etc. (excluding new residential construction) (§ 23-89(b)):

a. First driveway ~~$43.00~~45.25

b. Each additional driveway ~~$8.50~~9.00

TAXATION:

(1) *Business tax receipt transfer to new owner.* See § 25-45(a).

(2) *Business tax receipt transfer to new location* (§ 25-45(b)) ~~$4.50~~4.75

TRAFFIC AND MOTOR VEHICLES:

(1) *Parking violations* (§ 26-46(d)):

a. Parking in a space for which payment is required, either by parking meter, pay station or remote pay system, for which the paid time is expired $30.00

b. Unlawfully parking on private property $30.00

c. Unlawfully parking in any tow-away zone, except as otherwise herein stated $30.00

d. Unlawfully parking in a space, including the access area, provided for the disabled, either by governmental or nongovernmental entities $250.00 (per F.S. § 316.008(4)).

e. Unlawfully parking in a fire hydrant or fire station safety zone $30.00, plus a $3.00 surcharge to fund firefighter training programs (per F.S. § 316.008(5)).

f. All other violations, including parking in a space for a time longer than lawfully permitted in the parking space $30.00

(2) *Parking in fire lanes* (§ 26-47.1) $30.00, plus a $3.00 surcharge to fund firefighter training programs (per F.S. § 316.008(5)).

(3) In addition to any other fee or charge required under subsections (1) and (2) above, a $4.00 surcharge shall be assessed for each violation to fund the school crossing guard program.

(4) Parking in the Central City District in violation of § 26-50.1 $30.00

(5) In addition to any other fee, charge or cost required under subsections (1), (2), (3) and (4) above, $2.00 shall be assessed as court costs for each court contested infraction to fund criminal justice education degree programs and training courses, including basic recruit training as authorized by F.S. § 318.18(11) and § 938.15.

(6) Delinquent administrative fees (§ 26-46(d)):

Administrative fees not paid within:

a. Thirty calendar days of citation being issued or, within four days, excluding weekends and holidays, of denial of an affidavit of explanation, whichever is later $16.00

(7) Micromobility Devices. (Art. VII, Ch. 26)

Fee Schedule	
Initial permit fee - Up to 200 devices	~~$8,400.00~~8,820.00
Annual permit renewal fee - Up to 200 devices	~~$8,400.00~~8,820.00
Annual permit renewal fee - Up to 400 devices	~~$16,800.00~~17,640.00
Fleet increment fee (per 50 devices)	~~$2,100.00~~2,205.00
Fleet increment fee (per 100 devices)	~~$4,200.00~~4,410.00
Fee per ride	$0.25/ride
Micromobility device removal/relocation fee (per device)	~~$78.75~~82.75
Micromobility device storage fee (per device/per day)	~~$52.50~~55.25

UTILITIES

(2) *Solid waste and recyclables:*

a. Residential service (§ 27-76):

1. Redemption of impounded containers:

(i) First impoundment, per container ~~$7.80~~8.25

(ii) Subsequent impoundments within 12 months from the same place, per container ~~$16.20~~17.00

2. Rates:

(i) Uniform curbside service for each single family residence or dwelling unit or living unit, or multifamily unit (any building containing two but not more than four permanent living units) or mobile home unit, per month:

18 gallon cart ~~$24.60~~25.75

35 gallon cart ~~$31.80~~33.50

64 gallon cart		~~$39.30~~41.25
96 gallon cart		~~$48.90~~51.25
(ii)	Other charges:	
	Account set up charge	~~$16.20~~17.00
	Pre-paid approved bag, each, not to exceed	~~$3.25~~3.50
	Exchange of cart for larger size	~~$18.00~~19.00
	Exchange of cart for smaller size	~~$15.00~~15.75
	Fixed cost of service per month (for computing vacation credit)	~~$7.80~~8.25
(iii)	Backyard service, per month:	
18 gallon cart		~~$41.40~~43.50
35 gallon cart		~~$48.00~~50.50
64 gallon cart		~~$58.20~~61.00
96 gallon cart		~~$71.40~~75.00

b. Commercial services franchise and construction and demolition debris franchise (§ 27-80):

1.	Application for container provision only	~~$134.00~~140.75
2.	Application for construction and demolition debris collection franchise	~~$335.25~~352.00
3.	Application for commercial service solid waste collection franchise	~~$335.25~~352.00
4.	Application for commercial service solid waste collection franchise, together with a construction and demolition collection franchise	~~$335.25~~352.00

5. Monthly franchise fee for solid waste for commercial service: Fifteen percent of gross revenues from the sale or lease of containers, from garbage and trash collection services, from all disposal billed, from late fees, from bad debt recoveries and from other fees collected from customers, with no deductions except for bad debts actually written off.

Note: For the first month (if less than a full month), this fee shall be prorated based on the gross revenues collected for the number of days the franchise is in place that month.

6. Commercial franchisee providing construction and demolition debris collection service shall pay as compensation to the city an annual franchise fee calculated based on all vehicles owned, leased, or otherwise used in construction and demolition debris collection service as follows:

i.	For each vehicle having ten or more wheels	~~$2,010.25~~2,110.75
ii.	For each vehicle having more than five and fewer than ten wheels	~~$1,340.25~~1,407.25
iii.	For each vehicle having four or five wheels	~~$670.00~~703.50

Note: For the first year (if less than a full year), this fee shall be prorated based on the number of days the franchise is in place that year.

c. Commercial recycling/recovered materials collector registration application or renewal of registration (§ 27-86) ~~$67.25~~70.50

(6) *Stormwater Management* (§ 27-241):

Monthly fee for each equivalent residential unit (ERU) ~~$11.00~~11.55

VALET OPERATIONS (Art. IX, Ch. 26)

Permit Fee $79.93

Permit Amendment Fee	$79.93
Temporary Permit Fee	$79.93
Parking Space Fee (per space per year)	$2,190
Parking Space Fee (per space (temporary)) $0.50 per hour, or $12 per day	

VEHICLES FOR HIRE:

Annual company license for 1—10 driver authorizations	~~$304.00~~319.25
Annual company license for 11—20 driver authorizations	~~$607.75~~638.25
Annual company license for 21—49 driver authorizations	~~$1,215.75~~1,276.50
Annual company license for unlimited driver authorizations	~~$11,547.50~~12,125.00

City of Gainesville

Office of the City Clerk

Kristen J. Bryant
City Clerk

PO Box 490, Station 18
Gainesville, Florida 32627
BryantK1@gainesvillefl.gov
Office 352 334 5016 | Direct 352 393 8441

STATE OF FLORIDA
COUNTY OF ALACHUA

I hereby certify that a true record of this Ordinance No. 2025-682 was made by me and filed in Ordinance Book No. 100 on this 24th day of September, 2025 and that the title of this ordinance was published in the Gainesville Sun.

IN WITNESS, WHEREOF, I have hereunto set my hand and affixed the official seal of the City of Gainesville, Florida this 24st day of September A.D., 2025

Kristen J. Bryant, JD, CMC
City Clerk

RESOLUTION NO. 2025-569

A resolution of the City Commission of the City of Gainesville, Florida; relating to the levy of general municipal purpose Ad Valorem Taxes for the 2025-2026 fiscal year beginning October 1, 2025 and ending September 30, 2026; establishing a proposed Millage Rate; computing the rolled back rate; setting a public hearing; providing for notice to the Alachua County Property Appraiser; and providing an immediate effective date.

WHEREAS, the Alachua County Property Appraiser certified the 2025 taxable values to the City Commission of the City of Gainesville, Florida on June 30, 2025.

WHEREAS, the gross taxable value for operating purposes not exempt from taxation within Alachua County has been certified by the County Property Appraiser to the City of Gainesville as $11,992,161,336.

WHEREAS, Section 200.065, Florida Statutes, requires the City Commission to advise the Property Appraiser of its rolled-back millage rate, its proposed millage rate, and of the time, date, and place at which a public hearing will be held to consider the proposed millage rate and the proposed tentative budget.

NOW, THEREFORE, BE IT RESOLVED BY THE CITY COMMISSION OF THE CITY OF GAINESVILLE, FLORIDA:

Section 1. The proposed millage rate necessary to fund the proposed tentative general purpose municipal budget for the City of Gainesville's 2025-2026 fiscal year is 6.8912.

Section 2. The FY 2025-2026 proposed operating millage rate is 6.8912 mills, which is greater than the rolled-back rate of 5.9944 mills by 14.96%.

Section 3. A public hearing will be held to consider the proposed millage rate and the tentative budget for general municipal purposes on Wednesday, September 10, 2025, at 5:30 p.m., or as soon thereafter as the matter may be heard, in the City Hall Auditorium on the first floor of City Hall, 200 East University Avenue, City of Gainesville, Florida.

Section 4. The City Manager is hereby authorized and directed to provide a copy of this resolution to the Alachua County Property Appraiser for use in preparing the Notice of Proposed Property Taxes, as required by Section 200.069, Florida Statutes, and to execute, as the Administering Official, any Department of Revenue forms necessary to complete this certification.

Section 4. This resolution shall take effect immediately upon its adoption.

PASSED AND ADOPTED, this 17th day of July, 2025.

Harvey L. Ward Jr., Mayor

Approved as to Form and Legality:

Daniel M. Nee, City Attorney

ATTEST:

Kristen J. Bryant, City Clerk

RESOLUTION NO. 2025-689

A resolution of the City Commission of the City of Gainesville, Florida; relating to the levy of general municipal purpose Ad Valorem Taxes for the 2025-2026 fiscal year beginning October 1, 2025 and ending September 30, 2026; establishing a Tentative Millage Rate; setting a public hearing; providing for the publication of notice; and providing an immediate effective date.

WHEREAS, on July 17, 2025, the City Commission adopted Resolution No. 2025-569 approving the Proposed (Maximum/Not-To-Exceed) millage rate necessary to fund the proposed Tentative General Government Financial and Operating Plan Budget; and

WHEREAS, pursuant to law and utilizing the rate established in Resolution No. 2025-569, on or about August 21, 2025, the Alachua County Property Appraiser mailed a Notice of Proposed Property Taxes to each taxpayer listed on the current year's assessment roll; and

WHEREAS, the said Notice of Proposed Property Taxes advised the recipients of the public hearing to be conducted by the City Commission for consideration of its Tentative General Government Financial and Operating Plan Budget and the tentative millage necessary to fund the said budget; and

WHEREAS, the public hearing has been held as specified in the Notice of Proposed Property Taxes and in accordance with applicable law;

NOW, THEREFORE, BE IT RESOLVED BY THE CITY COMMISSION OF THE CITY OF GAINESVILLE, FLORIDA:

Section 1. The tentative operating millage rate of 6.7297 mills to fund the Tentative General Government Financial and Operating Plan Budget for the City of Gainesville's 2025-2026 fiscal year is hereby approved for further consideration in accordance with applicable law.

Section 2. The tentative operating millage rate approved herein is greater than the rolled-back rate of 5.9944 mills by 12.27%.

Section 3. A public hearing will be held to consider the final millage rate and the final budget for general municipal purposes on Wednesday, September 24, 2025, at 5:30 p.m., or as soon thereafter as the matter may be heard, in the City Hall Auditorium on the first floor of City Hall, 200 East University Avenue, City of Gainesville, Florida.

Section 4. The City Manager is hereby authorized and directed to prepare and publish all necessary and required notices prior to the hearing established herein, and to provide a copy of this resolution to all parties as may be required by law.

Section 5. This resolution shall take effect immediately upon its adoption.

PASSED AND ADOPTED, this 10th day of September, 2025.

Harvey L. Ward, Jr., Mayor

Approved as to Form and Legality:

Daniel M. Nee, City Attorney

ATTEST:

Kristen J. Bryant, City Clerk

RESOLUTION NO. 2025-738

A resolution of the City Commission of the City of Gainesville, Florida; relating to the levy of general municipal purpose Ad Valorem Taxes for the 2025-2026 fiscal year beginning October 1, 2025 and ending September 30, 2026; adopting the Final Millage Rate; directing the transmittal of certified copies; authorizing a specified adjustment to the Final Millage Rate; and providing an immediate effective date.

WHEREAS, on July 17, 2025, the City Commission of the City of Gainesville, Florida adopted Resolution No. 2025-569 approving the Proposed (Maximum/Not-To-Exceed) millage rate necessary to fund the proposed Tentative General Government Financial and Operating Plan Budget; and

WHEREAS, pursuant to law and utilizing the rate established in Resolution No. 2025-569, on or about August 21, 2025, the Alachua County Property Appraiser mailed a Notice of Proposed Property Taxes to each taxpayer listed on the current year's assessment roll; and

WHEREAS, the said Notice of Proposed Property Taxes advised the recipients of the public hearing to be conducted by the City Commission of the City of Gainesville, Florida for consideration of its Tentative General Government Financial and Operating Plan Budget and the Tentative Millage Rate necessary to fund the said budget; and

WHEREAS, on September 10, 2025, the City Commission of the City of Gainesville, Florida held the public hearing as specified in the Notice of Proposed Property Taxes and in accordance with applicable law; and

WHEREAS, on September 10, 2025, the City Commission of the City of Gainesville, Florida adopted Resolution No. 2025-689 approving a Tentative Millage Rate necessary to fund the Tentative General Government Financial and Operating Plan Budget.

NOW, THEREFORE, BE IT RESOLVED BY THE CITY COMMISSION OF THE CITY OF GAINESVILLE, FLORIDA:

Section 1. The final operating millage rate of 6.7297 mills to fund the Final General Government Financial and Operating Plan Budget for the City of Gainesville's 2025-2026 fiscal year is hereby approved.

Section 2. The General Fund final operating millage rate approved herein is greater than the rolled-back rate of 5.9944 mills by 12.27%.

Section 3. The City Manager is hereby authorized and directed to transmit copies of this Resolution, as well as any other forms or documents required by law, to the Alachua County Property Appraiser, Alachua County Tax Collector, and the Florida Dept. of Revenue within three (3) days after the adoption of this Resolution.

Section 4. In the event the City is notified by the Alachua County Property Appraiser of an aggregate change in the assessment roll of more than one (1) percent pursuant to Section 200.065(6), Florida Statutes, then the millage rate adopted in Section 1 of this Resolution may be adjusted in accordance with Section 200.065(6), Florida Statutes. The City Manager is hereby authorized to compute the adjustments as in provided in Section 200.065(6), and administratively adjust the millage rates. The City Manager is also authorized and directed to execute an official notification of the millage adjustment, and shall deliver the same to the Alachua County Property Appraiser within three (3) days of the receipt of any notice of aggregate change in the assessment roll.

Section 5. This resolution shall take effect immediately upon its adoption.

PASSED AND ADOPTED, this 24th day of September, 2025.

Harvey L. Ward, Jr., Mayor

Approved as to Form and Legality:

Daniel M. Nee, City Attorney

ATTEST:

Kristen J. Bryant, City Clerk

City of Gainesville

Kristen J. Bryant
City Clerk

Office of the City Clerk

PO Box 490, Station 18
Gainesville, Florida 32627
BryantK1@gainesvillefl.gov
Office 352 334 5016 | Direct 352 393 8441

STATE OF FLORIDA
COUNTY OF ALACHUA

I, Kristen J. Bryant, the duly appointed and qualified City Clerk of the City of Gainesville, Florida, a municipal corporation, do hereby certify that a true record of this resolution was made by me in Resolution No. 2025-738. The resolution was duly and regularly adopted by the Gainesville City Commission, on September 24th 2025.

IN WITNESS, WHEREOF, I have hereunto set my hand and affixed the official seal of the City of Gainesville, Florida this 25th day of September A.D., 2025

Kristen J. Bryant, JD, CMC
City Clerk

RESOLUTION NO. 2025-691

A Resolution of the City Commission of the City of Gainesville, Florida; relating to its General Government Financial and Operating Plan Budget for the 2025-2026 fiscal year beginning October 1, 2025 and ending September 30, 2026; adopting the Tentative General Government Financial and Operating Plan Budget; and providing an immediate effective date.

WHEREAS, on July 17, 2025 the City Commission of the City of Gainesville, Florida, adopted Resolution No. 2025-569 approving the proposed millage rate necessary to fund the Proposed Tentative General Government Financial and Operating Plan Budget; and

WHEREAS, the City Commission of the City of Gainesville, Florida, has complied with all conditions precedent to the adoption of the Tentative General Government Financial and Operating Plan Budget; and

WHEREAS, the City Commission has on this date adopted Resolution No. 2025-689 approving a tentative millage rate to fund the said Tentative General Government Financial and Operating Plan Budget;

NOW, THEREFORE, BE IT RESOLVED BY THE CITY COMMISSION OF THE CITY OF GAINESVILLE, FLORIDA:

Section 1. The Tentative General Government Financial and Operating Plan Budget for Fiscal Year 2025-2026 attached hereto as Exhibit "A", is hereby approved and adopted for further consideration at the public hearing established in Resolution No. 2025-689.

Section 2. That the Fiscal Year 2025-2026 Budget shall include the re-appropriation and re-authorization of encumbrances, contracts, capital allocations, and other commitments of balances identified and outstanding, reserved or accrued as of September 30, 2025, and the City

Manager is authorized to carry the re-appropriation and re-authorization of encumbrances, contracts, capital allocations, and other commitments of balances identified and outstanding, reserved or accrued as of September 30, 2025.

Section 3. This Resolution shall become effective immediately upon adoption.

PASSED AND ADOPTED, this _10th___ day of September, 2025.

.

Harvey L. Ward, Jr., Mayor

Approved as to Form and Legality:

Daniel M. Nee, City Attorney

ATTEST:

Kristen J. Bryant, City Clerk

Table of Contents

EXHIBIT A
FY 2026 Proposed Financial and Operating Plan Budget
Total Revenue and Expenditure Summary by Fund and Department

Revenues	General Fund	Special Revenue	Debt Service	Capital Projects	Proprietary	Fiduciary	Total
Taxes	99,821,816	0	0	11,125,586	2,340,045	0	113,287,447
Permits, Fees, Assessments	12,672,238	0	0	0	3,783,398	0	16,455,636
Intergovernmental	21,666,296	6,687,747	0	8,700,000	22,050,487	0	59,104,530
Charges for Services	14,341,343	1,218,200	0	0	76,092,429	27,640,000	119,291,972
Fines & Forfeitures	836,413	0	0	0	0	0	836,413
Miscellaneous Revenue	3,759,042	812,129	0	0	8,593,210	88,204,000	101,368,381
Transfers In From Other Funds	7,640,293	3,955,658	26,395,954	2,475,000	1,412,771	0	41,879,676
Use of Fund Balance	1,302,155	5,902,430	0	4,324,957	3,118,577	0	14,648,118
Total Revenue	**162,039,596**	**18,576,164**	**26,395,954**	**26,625,543**	**117,390,917**	**115,844,000**	**466,872,174**

Expenditures	General Fund	Special Revenue	Debt Service	Capital Projects	Proprietary	Fiduciary	Total
City Attorney	1,569,461	100,470	0	0	331,338	10,128	2,011,397
City Auditor	740,849	0	0	0	0	0	740,849
City Clerk	1,301,272	0	0	0	0	0	1,301,272
City Commission	601,195	0	0	0	0	0	601,195
City Manager	1,778,069	24,319	0	870,000	71,929	0	2,744,318
Communications & Marketing	1,080,527	0	0	0	0	0	1,080,527
Equity & Inclusion	1,103,703	0	0	0	0	0	1,103,703
Financial Services	3,021,649	0	0	0	164,839	370,347	3,556,835
Fire Rescue	29,518,613	35,000	0	8,000,000	593,500	0	38,147,113
Gainesville Community Reinvestment Area	0	6,729,527	0	0	60,000	0	6,789,527
Housing & Community Development	531,281	3,096,287	0	0	0	0	3,627,568
Human Resources	2,286,884	40,000	0	0	0	0	2,326,884
Management & Budget	1,044,806	0	0	0	0	0	1,044,806
Non-Departmental	30,013,481	445,069	26,395,954	1,052,936	164,239	93,696,286	151,767,965
Parks, Recreation and Cultural Affairs	12,366,846	226,456	0	72,551	190,000	0	12,855,852
Police	44,916,361	1,182,700	0	790,848	2,539,000	0	49,428,909
Procurement and Contracts Management	883,676	0	0	0	0	0	883,676
Public Works	15,992,402	6,564,990	0	4,560,000	30,122,520	0	57,239,911
Risk Management	185,200	0	0	0	42,747,215	29,654	42,962,069
Sustainable Development	3,293,808	0	0	0	4,507,060	0	7,800,868
Technology	8,404,948	0	0	353,080	0	0	8,758,028
Transportation	1,393,577	0	0	160,000	35,796,148	0	37,349,725
Wild Spaces Public Places	10,988	0	0	10,766,128	0	0	10,777,116
Total Department Expenditures	**162,039,596**	**18,444,818**	**26,395,954**	**26,625,543**	**117,287,789**	**94,106,415**	**444,900,115**
Interfund Transfers	0.00	0	0	0	0	0	0
Addition to Fund Balance	0.00	131,346	0	0	103,128	21,737,585	21,972,059
Total Expenditures	**162,039,596.29**	**18,576,164**	**26,395,954**	**26,625,543**	**117,390,917**	**115,844,000**	**466,872,174**

RESOLUTION NO. 2025-739

A Resolution of the City Commission of the City of Gainesville, Florida; relating to its Final General Government Financial and Operating Plan Budget for the 2025-2026 fiscal year beginning October 1, 2025 and ending September 30, 2026; adopting the Final General Government Financial and Operating Plan Budget; and providing an immediate effective date.

WHEREAS, on July 17, 2025 the City Commission of the City of Gainesville, Florida, adopted Resolution No. 2025-569 approving the proposed millage rate necessary to fund the Proposed Tentative General Government Financial and Operating Plan Budget; and

WHEREAS, on September 10, 2025, the City Commission of the City of Gainesville, Florida, adopted Resolution 2025-689, which adopted the tentative millage rate to fund the said Tentative General Government Financial and Operating Plan Budget; and

WHEREAS, on September 10, 2025, the City Commission adopted Resolution No. 2025-691 approving the Tentative General Government Financial and Operating Plan Budget; and

WHEREAS, on this date, the City Commission adopted Resolution No 2025-738 approving the Final Millage Rate to fund the said Final General Government Financial and Operating Plan Budget; and

WHEREAS, on this date the City Commission of the City of Gainesville, Florida, has complied with all conditions precedent to the adoption of the Final General Government Financial and Operating Plan Budget; and

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NOW, THEREFORE, BE IT RESOLVED BY THE CITY COMMISSION OF THE CITY OF GAINESVILLE, FLORIDA:

Section 1. The Final General Government Financial and Operating Plan Budget for Fiscal Year 2025-2026, attached hereto as Exhibit "A", is hereby approved and adopted.

Section 2. That the Fiscal Year 2025-2026 Budget shall include the re-appropriation and re-authorization of encumbrances, contracts, capital allocations, and other commitments of balances identified and outstanding, reserved or accrued as of September 30, 2025, and the City Manager is authorized to carry the re-appropriation and re-authorization of encumbrances, contracts, capital allocations, and other commitments of balances identified and outstanding, reserved or accrued as of September 30, 2025.

Section 3. This Resolution shall become effective immediately upon adoption.

PASSED AND ADOPTED, this 24th day of September, 2025.

Harvey L. Ward, Jr., Mayor

Approved as to Form and Legality:

Daniel M. Nee, City Attorney

ATTEST:

Kristen J. Bryant, City Clerk

Table of Contents

EXHIBIT A
FY 2026 Final Financial and Operating Plan Budget
Total Revenue and Expenditure Summary by Fund and Department

Revenues	General Fund	Special Revenue	Debt Service	Capital Projects	Proprietary	Fiduciary	Total
Taxes	99,821,816	0	0	11,125,586	2,340,045	0	113,287,447
Permits, Fees, Assessments	12,672,238	0	0	0	3,783,398	0	16,455,636
Intergovernmental	21,666,296	6,687,747	0	8,700,000	22,050,487	0	59,104,530
Charges for Services	14,341,343	1,218,200	0	0	76,092,429	27,640,000	119,291,972
Fines & Forfeitures	836,413	0	0	0	0	0	836,413
Miscellaneous Revenue	3,759,042	812,129	0	0	8,593,210	88,204,000	101,368,381
Transfers In From Other Funds	7,640,293	3,955,658	26,395,954	2,475,000	1,412,771	0	41,879,676
Use of Fund Balance	1,302,155	5,902,430	0	4,324,957	3,118,577	0	14,648,118
Total Revenue	**162,039,596**	**18,576,164**	**26,395,954**	**26,625,543**	**117,390,917**	**115,844,000**	**466,872,174**

Expenditures	General Fund	Special Revenue	Debt Service	Capital Projects	Proprietary	Fiduciary	Total
City Attorney	1,569,461	100,470	0	0	331,338	10,128	2,011,397
City Auditor	740,849	0	0	0	0	0	740,849
City Clerk	1,301,272	0	0	0	0	0	1,301,272
City Commission	601,195	0	0	0	0	0	601,195
City Manager	1,778,069	24,319	0	870,000	71,929	0	2,744,318
Communications & Marketing	1,080,527	0	0	0	0	0	1,080,527
Equity & Inclusion	1,103,703	0	0	0	0	0	1,103,703
Financial Services	3,021,649	0	0	0	164,839	370,347	3,556,835
Fire Rescue	29,518,613	35,000	0	8,000,000	593,500	0	38,147,113
Gainesville Community Reinvestment Area	0	6,729,527	0	0	60,000	0	6,789,527
Housing & Community Development	531,281	3,096,287	0	0	0	0	3,627,568
Human Resources	2,286,884	40,000	0	0	0	0	2,326,884
Management & Budget	1,044,806	0	0	0	0	0	1,044,806
Non-Departmental	30,013,481	445,069	26,395,954	1,052,936	164,239	93,696,286	151,767,965
Parks, Recreation and Cultural Affairs	12,366,846	226,456	0	72,551	190,000	0	12,855,852
Police	44,916,361	1,182,700	0	790,848	2,539,000	0	49,428,909
Procurement and Contracts Management	883,676	0	0	0	0	0	883,676
Public Works	15,992,402	6,564,990	0	4,560,000	30,122,520	0	57,239,911
Risk Management	185,200	0	0	0	42,747,215	29,654	42,962,069
Sustainable Development	3,293,808	0	0	0	4,507,060	0	7,800,868
Technology	8,404,948	0	0	353,080	0	0	8,758,028
Transportation	1,393,577	0	0	160,000	35,796,148	0	37,349,725
Wild Spaces Public Places	10,988	0	0	10,766,128	0	0	10,777,116
Total Department Expenditures	**162,039,596**	**18,444,818**	**26,395,954**	**26,625,543**	**117,287,789**	**94,106,415**	**444,900,115**
Interfund Transfers	0.00	0	0	0	0	0	0
Addition to Fund Balance	0.00	131,346	0	0	103,128	21,737,585	21,972,059
Total Expenditures	**162,039,596.29**	**18,576,164**	**26,395,954**	**26,625,543**	**117,390,917**	**115,844,000**	**466,872,174**

City of Gainesville

Kristen J. Bryant
City Clerk

Office of the City Clerk

PO Box 490, Station 18
Gainesville, Florida 32627
BryantK1@gainesvillefl.gov
Office 352 334 5016 | Direct 352 393 8441

STATE OF FLORIDA
COUNTY OF ALACHUA

I, Kristen J. Bryant, the duly appointed and qualified City Clerk of the City of Gainesville, Florida, a municipal corporation, do hereby certify that a true record of this resolution was made by me in Resolution No. 2025-739. The resolution was duly and regularly adopted by the Gainesville City Commission, on September 24th 2025.

IN WITNESS, WHEREOF, I have hereunto set my hand and affixed the official seal of the City of Gainesville, Florida this 25th day of September A.D., 2025

Kristen J. Bryant, JD, CMC
City Clerk

LOCALiQ
The Gainesville Sun | The Ledger
Daily Commercial | Ocala StarBanner
News Chief | Herald-Tribune

PO Box 631244 Cincinnati, OH 45263-1244

AFFIDAVIT OF PUBLICATION

Cintya Ramos
Gville Plan Div Com Dev
PO BOX 490 STATION 11
GAINESVILLE FL 32602

STATE OF WISCONSIN, COUNTY OF BROWN

Before the undersigned authority personally appeared, who on oath says that he or she is the Legal Coordinator of the Gainesville Sun, published in Alachua County, Florida; that the attached copy of advertisement, being a , was published on the publicly accessible website of Alachua County, Florida, or in a newspaper by print in the issues of, on:

GAI Gainesville Sun 09/21/2025

Affiant further says that the website or newspaper complies with all legal requirements for publication in chapter 50, Florida Statutes.
Subscribed and sworn to before me, by the legal clerk, who is personally known to me, on 09/21/2025

Legal Clerk

Notary, State of WI, County of Brown

3-7-27

My commission expires

Publication Cost:	$717.21	
Tax Amount:	$0.00	
Payment Cost:	$717.21	
Order No:	11676280	# of Copies:
Customer No:	533818	1
PO #:		

THIS IS NOT AN INVOICE!

Please do not use this form for payment remittance.

KAITLYN FELTY
Notary Public
State of Wisconsin

NOTICE OF PROPOSED TAX INCREASE

The City of Gainesville has tentatively adopted a measure to increase its property tax levy.

Last year's property tax levy:

A. Initially proposed tax levy $70,891,152

B. Less tax reductions due to Value Adjustment Board and other assessment changes.....$186,836

C. Actual property tax levy.....$70,704,316

This year's proposed tax levy $80,703,648

All concerned citizens are invited to attend a public hearing on the tax increase to be held on:

Wednesday, September 24, 2025
5:30p.m.
at
City Hall Auditorium on the first floor of City Hall
200 East University Avenue, City of Gainesville, Florida

A FINAL DECISION on the proposed tax increase and the budget will be made at this hearing.

GF-42598712

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LOCALiQ
The Gainesville Sun | The Ledger
Daily Commercial | Ocala StarBanner
News Chief | Herald-Tribune

PO Box 631244 Cincinnati, OH 45263-1244

AFFIDAVIT OF PUBLICATION

Cintya Ramos
Gville Plan Div Com Dev
PO BOX 490 STATION 11
GAINESVILLE FL 32602

STATE OF WISCONSIN, COUNTY OF BROWN

Before the undersigned authority personally appeared, who on oath says that he or she is the Legal Coordinator of the Gainesville Sun, published in Alachua County, Florida; that the attached copy of advertisement, being a , was published on the publicly accessible website of Alachua County, Florida, or in a newspaper by print in the issues of, on:

GAI Gainesville Sun 09/21/2025

Affiant further says that the website or newspaper complies with all legal requirements for publication in chapter 50, Florida Statutes.
Subscribed and sworn to before me, by the legal clerk, who is personally known to me, on 09/21/2025

Legal Clerk

Notary, State of WI, County of Brown

3-7-27

My commission expires

Publication Cost:	$792.68		
Tax Amount:	$0.00		
Payment Cost:	$792.68		
Order No:	11676302	# of Copies:	
Customer No:	533818	1	
PO #:			

THIS IS NOT AN INVOICE!

Please do not use this form for payment remittance.

KAITLYN FELTY
Notary Public
State of Wisconsin

BUDGET SUMMARY

City of Gainesville, Florida - Fiscal Year 2025-2026

*** THE PROPOSED BUDGET EXPENDITURES OF THE CITY OF GAINESVILLE, FLORIDA ARE 6.5% MORE THAN LAST YEAR'S TOTAL OPERATING EXPENDITURES.**

General Fund Proposed Millage Rate 6.7297

ESTIMATED REVENUES		GENERAL FUND	SPECIAL REVENUE	DEBT SERVICE	CAPITAL PROJECTS	ENTERPRISE	INTERNAL SERVICES	TOTAL ALL FUNDS
Taxes	Millage per $1,000							
Ad Valorem Taxes	**6.7297**	**77,475,502**	**0**	**0**	**0**	**0**	**0**	**77,475,502**
Sales Use and Other Taxes		22,346,314	0	0	11,125,586	2,340,045	0	35,811,945
Charges for Services		14,341,343	1,218,200	0	0	482,165,849	34,977,196	532,702,588
Intergovernmental		21,666,296	6,687,747	0	8,700,000	9,217,237	12,833,250	59,104,530
Fines & Forfeitures		836,413	0	0	0	0	0	836,413
Miscellaneous Revenue		3,759,042	812,129	0	0	24,856,194	6,812,809	36,240,174
Permits, Fees, Assessments		12,672,238	0	0	0	3,783,398	0	16,455,636
TOTAL SOURCES		**153,097,148**	**8,718,076**	**0**	**19,825,586**	**522,362,723**	**54,623,255**	**758,626,788**
Transfers In		7,640,293	3,955,658	26,395,954	2,475,000	1,412,771	0	41,879,676
Fund Balances/Reserves/Net Assets		58,503,206	57,210,953	66	68,377,031	195,340,022	46,475,014	425,906,292
TOTAL REVENUES, TRANSFERS & BALANCES		**219,240,647**	**69,884,687**	**26,396,020**	**90,677,617**	**719,115,516**	**101,098,269**	**1,226,412,756**

ESTIMATED EXPENDITURES	GENERAL FUND	SPECIAL REVENUE	DEBT SERVICE	CAPITAL PROJECTS	ENTERPRISE	INTERNAL SERVICES	TOTAL ALL FUNDS
Culture and Recreation	12,464,698	226,456	0	10,838,679	0	190,000	23,719,832
Debt Services	0	0	26,395,954	0	132,571,335	0	158,967,289
Economic Environment	1,108,270	9,825,814	0	0	0	60,000	10,994,084
General Government	31,831,580	624,790	0	2,276,016	1,152,014	43,078,554	78,962,953
Human Services	0	0	0	0	538,351	0	538,351
Internal Services	0	0	0	0	0	8,088,520	8,088,520
Other Financing Uses	0	0	0	0	48,564,660	0	48,564,660
Physical Environment	272,356	0	0	0	279,581,997	582,000	280,436,353
Public Safety	83,465,655	1,217,700	0	8,790,848	3,816,398	2,946,500	100,237,101
Transportation	14,265,223	6,364,990	0	4,720,000	27,815,494	1,215,000	54,380,706
TOTAL EXPENDITURES	**143,407,781**	**18,259,749**	**26,395,954**	**26,625,543**	**494,040,248**	**56,160,574**	**764,889,849**
Transfers Out	18,631,815	185,069	0	0	0	0	18,816,884
Fund Balances/Reserves/Net Assets	57,201,051	51,439,869	66	64,052,074	225,075,268	44,937,695	442,706,023
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GF-42598744

Study finds PFAS compounds in beers

Data: Brew found to have highest concentration came from Michigan

Keith Matheny
Detroit Free Press
USA TODAY NETWORK

At least 18% of breweries operating in the United States are in areas with detected polyfluoroalkyl substances in municipal water, researchers at RTI International found. GETTY IMAGES

DETROIT – If potentially health-harming, nonstick "forever chemicals" are in a brewery's water supply, these per- and polyfluoroalkyl substances tend to end up in its beer, a study has found.

And though the study doesn't name the beers it tested or their brewers, it found PFAS compounds in beers from counties in North Carolina, California and Michigan where PFAS are known to be in drinking water supplies.

"We found if there is PFAS in the drinking water that the brewery is using that there tends to be PFAS in the beer that consumers are drinking, unless there is advanced filtration that's happening like reverse osmosis or activated carbon – which is not happening in a lot of cases at this time," said Jennifer Hoponick Redmon, the study's lead author.

Redmon is senior director of the environmental health and water quality program at RTI International, an independent, nonprofit research organization based in North Carolina focused "on science-based solutions to help human health and the environment."

The study also analyzed popular national beers that were brewed in Massachusetts, Pennsylvania, Wisconsin, Missouri and Colorado, as well as international beers made in the Netherlands and Mexico.

Some 23 different beers were studied, primarily plain lagers and ales from each company or brewery for consistency and because lighter beers were less onerous to prepare, clean and analyze with laboratory equipment. Researchers evaluated for the presence of 17 different PFAS compounds in beer using a U.S. Environmental Protection Agency method for measuring PFAS in drinking water.

All told, PFAS compounds showed up in 11 of 19 beers studied in a phase of the research that only looked at one sample from each beer; and showed up in 13 of the 15 beers sampled in a phase where five different cans of the beer were tested.

"One of the five popular national beers and one of three international beers contained detectable PFAS," the study found.

At least 18% of breweries operating in the United States are in areas with detected PFAS in municipal water, the researchers found.

"North Carolina beers, particularly those within the Cape Fear River Basin, generally had detections of more PFAS species than Michigan or California beers, which reflects the variety of PFAS sources in NC," according to the study.

As the study's focus was to examine the potential connection between PFAS in a municipal water supply and in beer using that same water, no attempt was made to evaluate all beers or breweries in the areas examined, Redmon said. RTI tested two beers in Michigan, and as with the other beers examined, samples were taken from each beer in a full six-pack to look at variation within the six-pack.

Of all the beers studied nationwide, the one with the highest concentration of PFOA, one of the longest-used and most understood PFAS compounds, came from a brewery in Kalamazoo County, Michigan, at 8.374 parts per trillion.

The Maximum Contaminant Level, or MCL, for PFOA in U.S. drinking water is 4 parts per trillion, set by the EPA last year. A public water system with PFOA levels above the MCL would be required to take action to reduce levels, though the Trump administration earlier this year moved to extend the compliance deadline for PFOA and another common PFAS compound, PFOS, by two years, from 2029 to 2031.

From the mid-20th century to today, PFAS was used in a host of industrial and consumer products, from firefighting foam to nonstick, Teflon pots and pans; Gore-Tex waterproof clothing; Scotchgard stain and water protectants; and even sandwich wrappers, microwave popcorn bags and dental floss.

Scientists now, however, understand the chemicals' persistence, and the compounds have been linked to health problems including cancer, thyroid and liver disorders, and more.

"These compounds are lingering in our environment even though some of them are not being used in commerce today like they were back in the early 2000s and before," Redmon said.

Chuck Skypeck is technical brewing projects director for the Brewers Association, a nonprofit trade group based in Boulder, Colorado, representing America's more than 9,000 breweries. In a blog post, he alerted fellow brewers to the PFAS detections in beer found in the RTI International study.

"Due to the 'forever' nature of PFAS compounds, this chemical contamination is not an issue unique to the brewing industry," he said.

Breweries should check with their municipal or private water suppliers to see if the water meets EPA allowable limits for the compounds, or, if using well water, test their wells for the compounds, Skypeck said. He also recommended reverse osmosis and carbon filtration systems.

"Common filtration methods used in breweries can, when systems are well maintained, help minimize PFAS contamination," he said.

There are more than 16,000 PFAS compounds, and virtually no scientific research has been conducted on most, Redmon said.

RTI recommends consumers examine whether brewers state that they filter their water, check annual municipal water quality reports, and consider supporting brews taking the extra steps to filter their water at heightened expense.

"And then from a consumer perspective, PFAS are in our environment and in our beer because we also use PFAS in our consumer products," Redmon said. "Consider your purchases when buying things – if something says it's stain resistant or water repellent, it's likely to contain PFAS unless it particularly states that it does not."

Contributing: Charlie White, USA TODAY Network

NOTICE OF PROPOSED TAX INCREASE

The City of Gainesville has tentatively adopted a measure to increase its property tax levy.

Last year's property tax levy:

A. Initially proposed tax levy $70,891,152

B. Less tax reductions due to Value Adjustment Board and other assessment changes.....$186,836

C. Actual property tax levy.....$70,704,316

This year's proposed tax levy $80,703,648

All concerned citizens are invited to attend a public hearing on the tax increase to be held on:

Wednesday, September 24, 2025
5:30p.m.
at
City Hall Auditorium on the first floor of City Hall
200 East University Avenue, City of Gainesville, Florida

A FINAL DECISION on the proposed tax increase and the budget will be made at this hearing.

GF-42598712

BUDGET SUMMARY
City of Gainesville, Florida - Fiscal Year 2025-2026
*** THE PROPOSED BUDGET EXPENDITURES OF THE CITY OF GAINESVILLE, FLORIDA ARE 6.5% MORE THAN LAST YEAR'S TOTAL OPERATING EXPENDITURES.**

General Fund Proposed Millage Rate 6.7297

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GF-42598744

Photo by Timothy Tattersall

City of
Gainesville
A Steady Path Forward

City of Gainesville, Florida
Post Office Box 490
Gainesville, Florida 32627
www.GainesvilleFL.gov

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