2026

CITY OF GAINESVILLE

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CITY OF GAINESVILLE, GEORGIA
FINANCIAL SERVICES
2026 ANNUAL BUDGET AND CAPITAL



Gainesville

Annual Budget

City of Gainesville, Georgia

For the Fiscal Year Beginning July 1, 2025

Developed by the Budget Staff

Jeremy Perry, Chief Financial Officer
Kevin Hutcheson, Deputy Chief Financial Officer
Brenda Carpio, Budget and Purchasing Manager

And other members of the Financial Services Department

GOVERNMENT FINANCE OFFICERS ASSOCIATION

Distinguished Budget Presentation Award

PRESENTED TO

City of Gainesville
Georgia

For the Fiscal Year Beginning

July 01, 2024

Christopher P. Morrill

Executive Director

The Government Finance Officers Association of the United States and Canada (GFOA) presented a Distinguished Budget Presentation Award to the **City of Gainesville, Georgia** for its annual budget for the fiscal year beginning **July 1, 2024.** In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, as an operations guide, as a financial plan, and as a communications device. This award is valid for a period of one year only. We believe out current budget continues to conform to program requirements, and we are submitting it to GFOA to determine its eligibility for another award.

CITY OF

GAINESVILLE

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INTRODUCTION & OVERVIEW

This section contains information about the City of Gainesville. This section contains the Readers Guide, City of Gainesville's History, Timeline, Demographics, Table of Contents, Budget Transmittal Letter, and Strategic Direction and Plan.



CITY OF

GAINESVILLE

HISTORY

Established as “Mule Camp Springs” near the crossing of two Indian trails followed by settlers in the 1800s, the City of Gainesville has maintained and built upon its historical legacy as a regional transportation and trade center for almost two centuries.

Less than three years after the creation of Hall County, the village of Mule Camp Springs was chosen to serve as the site of government for the new county and was chartered by the Georgia Legislature on November 30, 1821.

At the suggestion of Justice John Vance Cotter, it was given the name “Gainesville” in honor of General Edmund P. Gaines, a hero of the War of 1812 and a noted military surveyor and road builder. Gainesville has been a part of the nation’s governmental framework longer than 26 of the 50 states.

Gainesville operates under a Council-Manager form of government. It is made up of a Mayor and five council members, and is responsible for enacting ordinances, resolutions, and regulations governing the City, and appointing the members of various statutory and advisory boards, and the City Manger, City Clerk, and City Attorney. Under the guidance of the City Manager, Mayor and the Council, the City provides a full range of services. Theses services include; police and fire protection, the maintenance of streets and infrastructure, parks, recreational activities and cultural events, planning, zoning, and building inspection services, water and sewer, a golf course, and airport.

Incorporation	Population*	Street Miles	Parks
1821	45,282	149	20

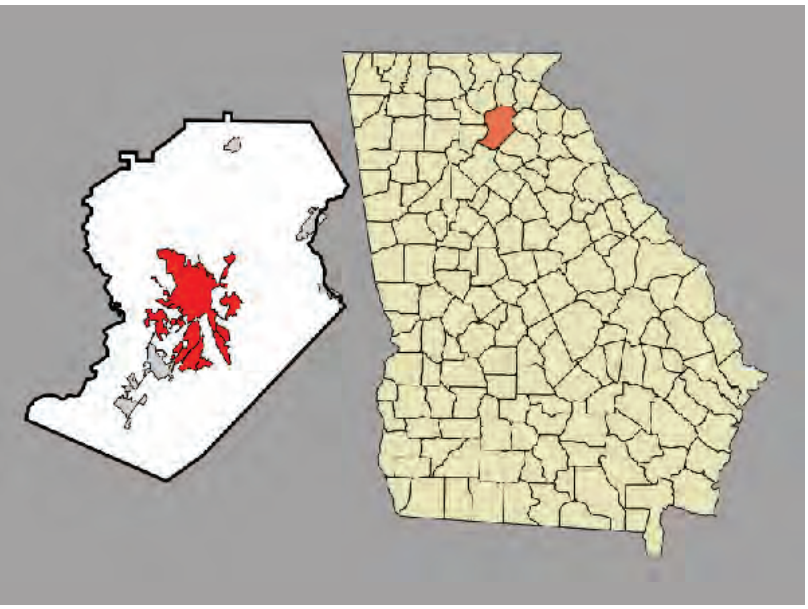
Median Home Value	Median Household Income*
$399,000	$64,636

*Data Provided by 2023 United States Census Bureau Estimates

CITY OF

GAINESVILLE

LOCATION



County Seat

The City of Gainesville is nestled in the foothills of the Blue Ridge Mountains, approximately 50 miles northeast of Atlanta and 100 miles southwest of Greenville, South Carolina. Gainesville is the largest of six cities in Hall County with an estimated population of 45,282*. As the business hub of Northeast Georgia, Gainesville's daytime population is estimated in excess of 225,000.

Parts of Gainesville lie along the shore of one of the nation's most popular inland water destinations, Lake Lanier. Named after Georgia author and musician Sidney Clopton Lanier. The lake was created in 1957 when the U.S. Army Corps of Engineers dammed the Chattahoochee river near Buford, Georgia.

City & Context

Today, Gainesville is a growing metropolitan community in northeast Georgia. It is within a four-hour drive of other popular tourist destinations such as; Chattanooga, TN, Asheville, NC, and Greenville, SC. Local businesses and prospective new commerce benefit from the City's attractions, tourism, and geographic location.

As a result of Gainesville's location the community has evolved from a simple transportation center to a regional focal point for commerce, civic, and social functions. Gainesville is considered a national nucleus for the production of poultry processing and related industries. It is also currently home of the leading medical facility in the region, two well-regarded universities, and regional government operations. Current growth estimates for Gainesville surpasses 45,000 residents in 2023, based on Census Estimates, while Hall County as a whole being estimated at 212,692 people.

The City's continued growth blends together 21st century technology and goals, while preserving Gainesville's rich history and traditions.

*Data Provided by 2023 united States Census Bureau Estimate

CITY OF

GAINESVILLE

READER'S GUIDE

Introduction and Overview

This section provides the reader with the background of the City along with the strategic priorities, mission, and vision. It links goals and objectives at the policy level with those of the City and its departments. Included in this section are; the Reader's Guide, History of Gainesville, City Statistics, Demographics, Table of Contents, Budget memo, and Strategic Direction and Plan.

Financial Structure, Policy and Process

This section provides the reader with the financial structure of the City. Included in this section are the elected officials by ward, organization chart, fund descriptions, fund structure, fund relationships, policies (Financial, Revenue, Expenditure, Investments, and Cash), the budget process and calendar pages.

Financial Summaries

This section provides an understanding of the City's method of budgeting for the current fiscal year. Included in this section are the revenue assumptions and trends, major revenue sources, revenue detail and graphs, budget comparisons by fund, fund balance summary, fund balance five-year history, and governmental & proprietary fund combined.

Capital & Debt Services

This section provides a comprehensive listing and explanation of the capital expedenditure needs of the city for the next five years, including the operating impact. This section also includes the City's debt service information.

Departmental Information

This section explains the services offered by the City. Each department includes a department mission statement, goals and objectives, performance indicators, revenue assumptions & trends, and a budget comparison.

Department Wide Criteria

This section includes items that encompass the entire city. Included in this section are the Glossary, Ad Valorem Ordinance, Tax Digest, Millage Profile, Budget Resolution, and Account Descriptions.

CITY OF

GAINESVILLE

SIGNIFICANT DATES IN HISTORY

- **April 21, 1821 -** The town formerly known as Mule Camp Springs was chartered as Gainesville.
- **November 30, 1821 -** Gainesville was officially Chartered by the Georgia Legislature.
- **1828 -** The Gold Rush frenzy began in Lumpkin County bringing new settlers and the start of a business community.
- **1849 -** Gainesville was established as a resort center.
- **1851 -** Fire destroyed much of Gainesville.
- **May 28, 1871 -** Airline Railroad, later named the Southern, ushered in a new era of progress.
- **1870-1900 -** City population increased from 1,000 to 5,000.
- **February 22, 1875 -** City services begin with the election of a City Marshal.
- **June 14, 1875 -** Solid Waste Collection begins in the City.
- **1875 -** General James Longstreet purchased the Piedmont Hotel near the railroad depot in anticipation of the Atlanta-Washington railroad opening.
- **1898 -** Textiles run the economy thanks to the railroad.
- **December 19, 1902 -** Gainesville became the first city south of Baltimore to have street lights.
- **January 1, 1903 -** A cyclone struck Gainesville leaving 106 people dead and property damage estimated at $750,000.
- **March 1, 1905 -** City free-mail delivery began.
- **November 1909 -** The square and streets adjoining for one block were paved.
- **August 10, 1910 -** Gainesville post office opened.
- **December 22, 1915 -** The formal opening of the City's first skyscraper, the Jackson Building.
- **April 6, 1936 -** Gainesville ruined by a tornado that left more than 200 people dead.
- **1937 and 1939 -** President Franklin D. Roosevelt visited Gainesville.
- **1943 -** Gainesville leases the Airport to the Federal Government to be used as a Naval Air Station.
- **After WWII -** Jesse Jewell started, what was to become, the State's largest agricultural crop - poultry, giving Gainesville the title "Poultry Capital of the World."
- **1957 -** U.S. Army Corps of Engineers construct Lake Sidney Lanier which is the most visited Corps lake in the nation.
- **1993 -** Police Department became Accredited.
- **July 1996 -** Gainesville served as the Rowing/Kayaking Venue of the 1996 Olympics. Gainesville named "Hospitality Capital of the World" by an NBC Broadcaster.
- **January 2000 -** Gainesville named City of Excellence by the Georgia Municipal Association and Georgia Trend Magazine.
- **March 2001 -** Gainesville's Parks and Recreation Department became the 3rd Department in the State to be Accredited.
- **March 2003 -** Gainesville is named one of the Top 10 Places to Retire by Barron's Magazine.
- **April 2004 -** Spring Chicken Festival first held in Roosevelt Square.
- **June 24, 2004 -** Fire Station 4 opens.
- **October 2004 -** Art in the Square first held in the Downtown Historic Square.
- **January 2006 -** Gainesville is named a Georgia Trend-setter City by the Georgia Municipal Association.
- **2007 -** Chattahoochee Golf Course is renovated.
- **August 8, 2008 -** Frances Meadows Aquatic & Community Center opens.
- **April 2009 -** The Airport runway lighting improvements completed.
- **October 13, 2009 -** Ribbon cutting to mark the completion of Rock Creek Amphitheater.
- **July 2010 -** Ground is broken for the Midtown Greenway.
- **November 30, 2010 -** New Public Safety complex opens.
- **January 1, 2014 -** Danny Dunagan, the first elected Mayor, takes office.
- **December 8, 2016 -** Public Safety Tribute in the newly renovated Roosevelt Square.
- **April 20, 2018 -** Re-dedication of the newly renovated Senior Center.
- **March 2020** - COVID - 19 virus reaches a pandemic level across the globe.
- **November 2021** - Gainesville Celebrates it's 200th Anniversary.
- **September 2024** - Gainesville Parks and Recreation celebrates it's 100th Anniversary.

CITY OF

GAINESVILLE

STATISTICS

Public Schools

Elementary Schools	6
Middle Schools	2
High Schools	1
Universities	2
Technical College	1

Public Safety

ISO Fire Classification	Class I
Fire Stations	4
Fire personnel	116
Police Stations	1
Police personnel	121
Patrol Units	79

Industry Mix

Good Producing	29.0%
Healthcare	14.7%
Government	11%
Retail Trade	9.3%
Hospitality	7.2%
Wholesale Trade	5.2%
Transportation & Warehousing	4.3%
Financial	2.3%
Other	17%

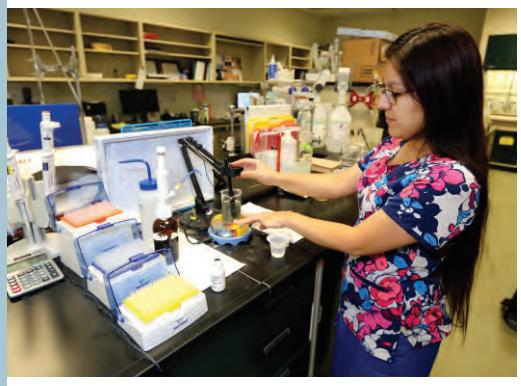
Bond Rating

Moody's	Aa1
S&P Global	AA

Demographics

Home Ownership Rate	68.9%
Occupied Housing Units	83,204
Per Capita Income	$37,271
People Ages 18-65	60%
Voter Participation	73%
Unemployment Rate	2.8%
Number of Physicians	1,400



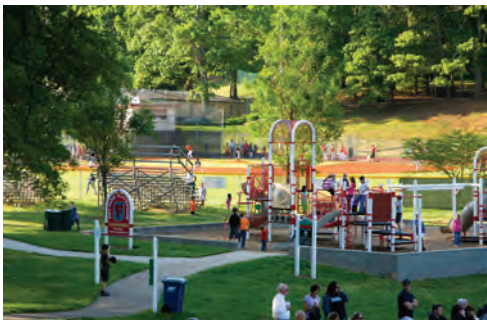


Water and Sewer System

Number of Fire Hydrants	10,068
Number of Treatment Plants	4
Water connections	63,437
Avg Daily Treatment Gal	63.4 MGD
Sewer connections	14,012
Avg Daily Treatment Gal	12 MGD

Parks & Recreation

Number of Parks	22
Golf Course(s)	1
Swimming Pools	4
Miles of Walking Trails	11+
Playgrounds	15
Tennis Courts	15





Major Employers

Northeast Georgia Medical Center	9,239
Gold Creek Foods	4,000
Kubota Manufacturing of America	3,579
Hall County School System	3,500
Fieldale Farms Corporation	2,375
Pilgrims	1,760
Hall County Government	1,752

TO: Mayor and Council

FROM: Bryan Lackey, City Manager

SUBJECT: FY2026 Recommended Budget

DATE: May 15, 2025

CC: Angela Sheppard; Jeremy Perry; Alisa Grayson

This memo serves as an introduction and overview of my Recommended Budget for the City's Fiscal Year 2026. As we have done for many years in our preparation for the City's FY2026 budget, our Department Directors and other key staff were instructed to review their Department's Accomplishments over the past year, Challenges & Opportunities that lay ahead of them, and the Initiatives they plan to execute for FY2026. After which they were to present to the City Council and myself how each of these relate to the City's strategic priorities as they began to prepare their respective budgets. These presentations were a part of the initiation of the City's budget process at our annual retreat in February.

City staff received valuable input from you as to your visions about the upcoming fiscal year and your priorities for the coming year while reviewing the strategic priorities as they prepared their respective budgets. These include: Economic Development/Opportunity, Spirit of Community, Culture of Safety, Stewardship, and Regional Destination. Additionally, you may recall that we have broken down the City into five (5) geographic regions to identify the strategic planning needs of each of the various neighborhoods in our community. As each departmental budget was presented and reviewed, these five themes and strategic planning areas were applied to ensure consistency with the priorities and vision of the City of Gainesville. These priorities became the foundation for the formulation of departmental goals and objectives. The following sections will briefly describe how the budget addresses each strategic priority.

- Economic Opportunity/Development – Being the economic hub for North Georgia, Gainesville continues to lead the way as our medical, retail and industrial facilities draw countless visitors every day which increases out City's daytime population to over 250,000. In response to the increased population each day, the City of Gainesville is fine-tuning strategic infrastructure investments to ease and increase efficiency and productivity for workers and citizens.

  A part of our success is due to our partnerships with various organizations within Hall County. Due to our partnership with the Economic Development Council (EDC), our

community experienced the addition of nearly 3,700 new jobs through new and expanding businesses and an investment of $1,750,000,000 since 2020 (based on 2024 data from the EDC). The majority of this was located in the City of Gainesville. This budget seeks to continue those partnerships by allocating $185,000 to the Economic Development Council. Facilitated innovation and investment in the growth and success of small businesses is critical for any city. This institution promotes and encourages industries through educational support and investment encouragement.

The 2025 Milken Institute Report named Gainesville as number one in the Nation for Best-Performing Small Cities. Needless to say, the City of Gainesville is a trendsetter city that is persistent in its redevelopment and revitalization of the city. This approach will allow the City of Gainesville to remain and improve as a municipal powerhouse in the state of Georgia.

- Spirit of Community – As the City of Gainesville grows, the spirit of the community is an important focus that will benefit all who live, work, and play in Gainesville. The city has revamped and expanded its branding by implementing detailed standards and constructing signage that modernize and coordinate ongoing efforts of development. Gainesville has a rich history of natural beauty and artistic aesthetics. Included in this strategic priority, is to further enrich the beautification and encourage communal art that makes Gainesville unique. This is especially apparent on the Highland to Islands trail system where users can take in the natural beauty of the trail's scenery. The City's abundance of platforms where the community can participate in public entertainment and events focused on fun and inclusion whilst embracing the community's culturally diverse makeup.

- Culture of Safety – City Administration and Public Safety departments continue to evaluate all approaches to improve the culture of safety within the community. The Police Department is committed to increasing responsiveness and is a leader in innovative policing, protecting citizens and property. Innovation is a group effort and requires community buy-in and trust building. These concepts are always evolving and are accomplished by increased community communication, education, and outreach. Communicating to citizens will help both the City and citizens learn from one another what type of innovation is needed to produce the culture of safety for everyone.

  The Fire Department continues to be a state and national leader in keeping the department and citizens of Gainesville safe and educated. The department's long-standing status as an ISO Class 1 Rating, one of only twenty-four in the State of Georgia, is a continuing commitment by the City of Gainesville to ensure that firefighters receive the best training and equipment need to respond to calls quicker and more effectively. The City of Gainesville is proud of our Public Safety departments for creating and

continuing to improve the culture of safety that makes Gainesville that much better.

- Stewardship – The City continues its mission of remaining a responsible steward of public funds by strategically investing funds, hiring high quality employees, and creating innovative actions to increase efficiency and effectiveness in its processes. One of the City's focuses is to become an employer of choice which allows the administration and departments to focus on employee and career development. This focus is important in retaining high quality employees and providing the very best services to the community. The City encourages departments to enable prosperity and upward mobility in its managing of resources. Departments give the best possible service within the boundaries of the approved budget.

- Regional Destination – The City has always attracted tourists as a throughway to the mountains and its geographical distance from Lake Lanier. To boost Gainesville's strength as a regional destination, the administration and staff are actively deploying strategies that will keep the tourists flowing in the city. Using regional leadership to recruit and retain national and regional sporting tournaments and events help keep Gainesville's tourism sector strong. Improved lake access and trails, along with increased mobility options within the City are vital to visitors. Gainesville's diverse industries attract many visitors from all over the globe. Providing adequate housing and lodging choices will increase the value of strategies employed to make Gainesville a regional destination over other areas. The most important strategy, that may come natural to most, is to provide hospitality with a "Year-Round Adventure".

Attached for Mayor and Council review is the City Manager's proposed FY2026 budget. The budget contains a summary of revenues and expenditures for the General Fund and the Capital Improvements Program, as well as other funds. This balanced budget has been prepared and is being presented to the Governing Body in accordance with the City Charter, and with Chapter 2-3 of the Gainesville City Code. The City intends to set the millage rate at the rollback rate for the General Fund.

In preparing the FY2026 budget, many considerations played a key role in its development. Most notably are the following:

- Revenues: The city's revenue portfolio, while diverse, is projected to remain at levels seen in FY2025.
- Property taxes: Budgeted property tax revenue is at a 95% collection rate. Property taxes account for 5.51% of the total revenue with just over 40% coming from residential properties.

- FY 2026 Fund Balance: A surplus in some revenues and savings in expense line items, from prior years, will permit us to provide funding for some necessary capital items. $4.3 million will be directed to the City's Capital Improvement Program, which includes the capital needs of the Community Service Center Fund. It is ideal to use surplus funds for capital purchases since these funds are one-time funds and not meant to supplement the operating budget.

The combined General Fund, Fire Services Fund, and Police Services Fund budget is $60 million. Almost all departments submitted budgets that are in line with previous year requests. The other funds remain close to or below FY2025 levels or in line with projected revenues for each fund and can be seen in the attached budget documents. However, a few departments and funds merit discussion below.

- Capital Improvement Program (CIP): The attached budget includes a summary of proposed capital projects for the coming fiscal year. The capital projects will focus on items and projects that were expressed by the Council at our February retreat. SPLOST VIII revenues will be allotted to infrastructure needs.

- Water Resources: The Water Resources Capital Improvement Program totals $34 Million.

- Chattahoochee Golf Course (CGC): Although an enterprise fund, the golf course is occasionally dependent on the general fund to assist in covering capital expenditures. For FY2026, CGC capital expenditures are $124,800.

Moving into FY2026 and beyond, it is important to be aware of concerns that may impact our budget:

- As mentioned above, the City's Employee Benefits Fund continues to experience significant medical claims. The City has been encouraged by the services and cost efficiencies our health care benefits administrator, Healthgram, has brought to the City and our employees. Additionally, the City's new High Deductible plan has shown great cost savings and we plan to continue offering our employees incentives to consider this new health care option for their families.

- The City continues monitoring of our Other Post-Employment Benefits (OPEB) liability. Although some city funds have been able to fully meet this obligation; others, including the general fund, have not. This area needs continuous monitoring and an appropriate funding mechanism put in place.

Our financial health is directly related to controlled spending, internal controls, and the prudent financial policy direction of the Council. These actions have assisted us in continuing to provide top-level municipal services to our residents and businesses. Our efforts have resulted in substantial economic investments within the city limits by a number of regional, national, and international companies, with further expected.

This budget was a true team effort and could not have been successfully put together without the efforts of the Department Directors, Assistant City Manager Angela Sheppard, and in particular our Chief Financial Officer Jeremy Perry, Deputy Chief Financial Officer Kevin Hutcheson, and Budget and Purchasing Manager Brenda Carpio. As we move forward with the many great initiatives we have on the horizon, I appreciate the confidence and support the Mayor and Council has shown myself and our tremendous staff.

If I can answer any questions, please feel free to contact me.

CITY OF

GAINESVILLE

STRATEGIC DIRECTION

Vision

Gainesville is committed to being an innovative city, providing an inclusive community, in which to live, work, learn, and play.

Mission

The mission of the City of Gainesville is to enrich the community of Gainesville by practicing good stewardship of resources and providing innovative and exemplary services to all people.

Values

- Excellence
- Trust
- Honesty
- Accountability
- Open Communication
- Leadership
- Commitment
- Quality of Life
- Stewardship

Strategic Priorities

At the beginning of each budget year, the City of Gainesville holds a council retreat which the citizens of Gainesville are invited to attend. Traditionally, during the council retreat, the council members review various presentations from City departments and set new financial and non-financial goals. This helps determine appropriate needs for the upcoming budget year and plans for future years.

Department heads are invited to discuss challenges and opportunities they face in the upcoming budget year. Strategic Goals and Priorities are generated for each department, focusing on the City Council's direction.

The key Strategic Priorities for FY2026 are as follows:

- Economic Development
- Spirit of Community
- Culture of Safety
- Stewardship
- Regional Destination

On the following pages you will find the key priorities, key factors, and some of the associated departmental objectives and measures.

The following pages are not all inclusive of each department's goals and objectives. Other objectives and measures can be found on each departmental page and will be indicated with the following Strategic Priority abbreviations.

ED - Economic Development
SC - Spirit of Community
CS - Culture of Safety
S - Stewardship
RD - Regional Destination

We believe that the following goals, objectives, and measures reflect key areas of prioritized focus by the City Council and the citizens of Gainesville.

CITY OF

GAINESVILLE

KEY FACTORS AND PRIORITIES

Economic Development

Key Factors

Being the economic hub for North Georgia, Gainesville continues to lead the way as our medical, retail and industrial facilities draw countless visitors every day growing our city to over 225,000 people during daytime hours. Also, our industrial parks and businesses employ thousands each day from the region.

Part of our success is due to our partnerships with various organizations within Hall County. Utilizing the Economic Development Council (EDC), since 2020 our community experienced an investment of 64 new and expanded businesses, 3,700 new jobs and $1.75 billion in capital investments. The majority of expansion is located in the City of Gainesville. This budget seeks to continue community partnerships by allocating $185,000 to the EDC.

Key Objectives

- Continue facilitation and coordination of privately-led developments in the city.
- Continue efforts and engage the Gainesville business community on how the City can better and further facilitate the growth of existing businesses and foster a culture for new business development.
- Promote systematic land use growth.

*These are a few of the key objectives associated with Economic Development. Other objectives can be found on various departmental pages.



Key Measures

Measure	FY2024	FY2025	FY2026
Number of Businesses	2,625	2,675	2,900
ISO Rating	1	1	1
Zoning Applications	17	30	25
EDC Funding	$185,000	$185,000	$185,000

CITY OF

GAINESVILLE

KEY FACTORS AND PRIORITIES

Stewardship

Key Factors

With our position as the economic hub of the region, the number of workers that commute along with the visitors to our city and the commerce traveling through our city from North Georgia, the City experiences a strain on our traffic network. As we have discussed this over the past several years, traffic congestion will only increase throughout the City. Therefore, we are proposing continued funding for the Intelligent Transportation System.

As in prior years, SPLOST funds will help facilitate road and bridge construction and improvements. Our aging storm water system will continue to receive much needed infusion of dedicated funding under SPLOST VIII.

We believe these efforts will continue the city's priority of "Stewardship."

Key Objectives

- Implement improvements identified in the transportation master plan.
- Design and seek funding for construction of the gap segments of the Highlands to Island Trail within the City.
- Utilize both private contractors and in-house staff to ensure the maximum efficiency of resources for the repair and resurfacing of the City's roadways.

*These are a few of the key objectives associated with Stewardship. Other objectives can be found on various departmental pages.



Key Measures

Measure	FY2024	FY2025	FY2026
Road Miles Resurfaced	3.50	3.20	3.80
Intersections upgraded	32	30	30
Liner Feet of sidewalks	1,472	1,000	1,300
Intersections maintained	89	92	95

CITY OF

GAINESVILLE

KEY FACTORS AND PRIORITIES

Culture of Safety

Key Factors

As our region's economy continues to accelerate, we have seen many benefits associated with this robust economic growth. However, with this growth comes a potential for increased crime activity. Over the past several years, the proportion of physical crimes to cyber related crimes has increased. The City has recognized this threat and has proactively implemented a robust cyber security infrastructure and plan to ensure the City's assets and data are protected.

Another component of safety is our employees. The City is focused on protecting and providing a safe work environment for our employees. The City continues to promote a safe work environment initiative to ensure all employees are aware of proper safety protocols and procedures.

We believe focusing on these areas, among others, will promote the City's priority of a "Culture of Safety".

Key Objectives

- Research, acquire, and deploy technological assets to augment staffing, and assist in the reduction of crime.
- Provide and maintain a safe work environment.
- Reduction of security vulnerabilities in citywide network topology.

*These are a few of the key objectives associated with a Culture of Safety. Other objectives can be found on various departmental pages.



Key Measures

Measure	FY2024	FY2025	FY2026
Lost time Hrs (due to injury)	700	800	1,000
Lost time injury claim occurrences	8	10	10
Maintain updated servers	99%	98%	99%

CITY OF

GAINESVILLE

KEY FACTORS AND PRIORITIES

Regional Destination

Key Factors

A new and distinct feature joining the Parks and Recreation department is the addition of a Youth Sports Complex. This park will add to the Parks and Recreation department's variety of recreation venues. The complex will be a unique feature that will target users from all ages and promote the city's strategic priority of being a "Regional Destination." In addition, the newly constructed Boathouse venue, located next to the City's Rowing venue, has become a popular venue for events such as weddings or conferences.

Since renovations in 2021 the Chattahoochee Golf Course has continued to see great success and increased rounds played. The renovations brought a significant number of golfers to the course. The course continues to record numbers of rounds played each year. New technologies and infrastructure continue to enhance the service provided at the Golf Course. For Fiscal Year 2026, the Golf Course will enhance the renovations and improve facility infrastructure through budgeted capital expenditures.

Key Objectives

- Provide high quality park amenities and open spaces that support opportunities for active and passive recreation.
- Improve golf course facility infrastructure.
- Create additional vibrant public open spaces.

*These are a few of the key objectives associated with Regional Destination. Other objectives can be found on various departmental pages.



Key Measures

Measure	FY2024	FY2025	FY2026
Tourism Events Booked	24	36	75
Main Street Events	35	31	38
The Herd Jr. Golf Participants	68	70	75
Youth Athletic participants	2,250	2,250	2,650

CITY OF

GAINESVILLE

KEY FACTORS AND PRIORITIES

Spirit of Community

Key Factors

The City continues to move forward in our efforts to remove blight and improve housing conditions in the City, promoting a "Spirit of Community." To date, the City has utilized local, state, and federal monies in an effort to acquire, rehabilitate, and construct new housing to address the housing challenges in our community.

The Land Bank Authority helps to provide an additional option addressing housing needs. These funds are especially allocated for properties where large tax delinquencies and/or abandonment has discouraged private market solutions.

Also, the proposed budget includes additional funding for affordable housing units managed by our Community & Economic Development Division.

Key Objectives

- Support Vision 2030 Public Art Committee's effort to incorporate more public art into areas of the city.
- Complete automation of Meals on Wheels delivery tracking system.
- Complete streetscaping in the downtown area.

*These are a few of the key objectives associated with Spirit of Community. Other objectives, can be found on various departmental pages.



Key Measures

Measure	FY2024	FY2025	FY2026
Affordable Housing Funding	$1,900,000	$1,236.000	$675,000
Beautification Project Funding	$2.36 M	$2.05 M	$2.05 M
Meal on Wheels Served	139,847	140,408	149,417

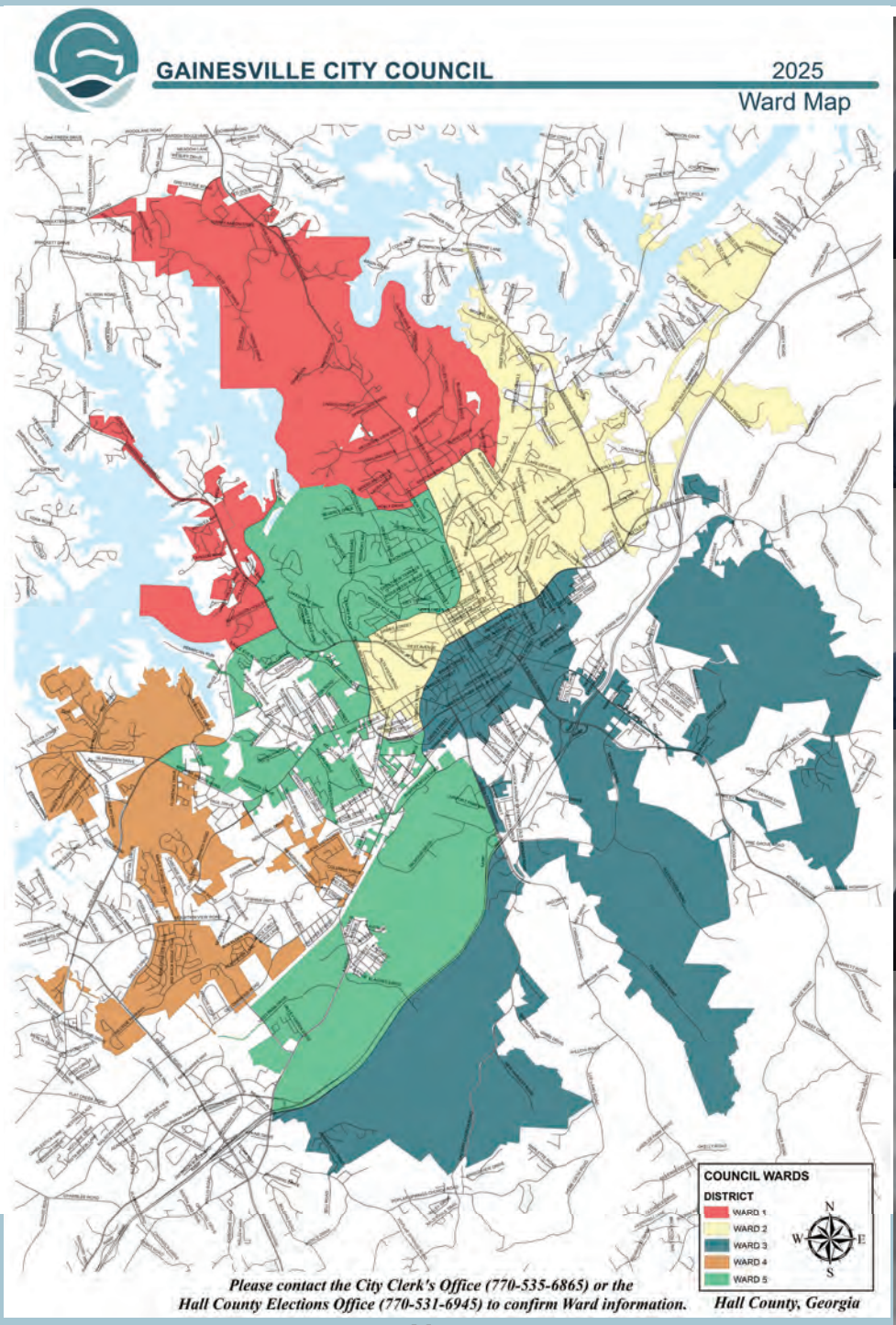
FINANCIAL STRUCTURE, POLICY AND PROCESS

This section contains structural information about the City of Gainesville. This section will include Elected Officials by ward, an Organizational Chart, Fund Descriptions, Fund Structure, Fund Relationship Table, Financial Policies, Revenue Policies, Expenditure Policies, the Budget Process and Calendar

CITY OF

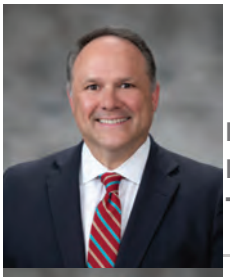
GAINESVILLE

CITY COUNCIL & WARD MAP



Council Contact

Email: citycouncil@gainesvillega.gov



Mayor
Sam Couvillon

First Elected: 2013
Mayor: 2022 - present
Term Expires: 2025



Ward 1
Danny Dunagan

First Elected: 2006
Mayor: 2012-13, 2014-17, 2018 - 2022
Term Expires: 2025



Ward 2
Zack Thompson

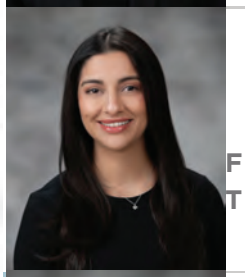
Mayor Pro Tem

First Elected: 2015
Term Expires: 2025



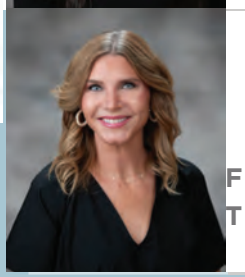
Ward 3
Barbara Brooks

First Elected: 2015
Term Expires: 2027



Ward 4
Abigail Guzman

First Elected: 2024
Term Expires: 2028



Ward 5
Juli Clay

First Elected: 2019
Term Expires: 2027

CITY OF

GAINESVILLE

ORGANIZATIONAL CHART

CITIZENS

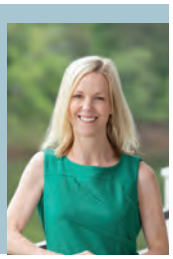
Mayor & Council

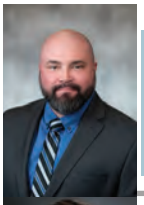
City Manager's Office



City Manager:
Bryan Lackey

Assistant City Manager:
Angela Sheppard

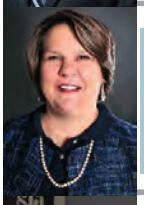




Chief Financial Officer
Jeremy Perry

Community & Economic Development Director
Rusty Ligon





Director of Water Resources
Linda MacGregor

Director of Public Works
Chris Rotalsky

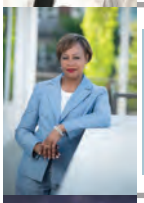




Fire Chief
Brandon Ellis

Director of Administrative Services
Janeann Allison





Director of Community Service Center
Phillippa Lewis Moss

Police Chief
Jay Parrish

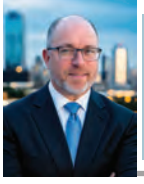




Director of Golf
Rodger Hogan

CVB Executive
Robyn Lynch





Chief Information Officer
Russ Hilmandolar

Director of Parks and Recreation
Kate Mattison



CITY OF

GAINESVILLE

Fund Description

Basis of Budgeting

The City of Gainesville uses a "cash basis" of budgeting for all fund types. This means the City's budget is based on expected cash receipts and disbursements, with encumbrances and depreciation not included as budgeted items. Expenditures may not exceed the amounts appropriated; however, emergencies do arise and a budget adjustment would be required.

Basis of Accounting

Governmental and Special Revenue funds rely on the modified accrual basis. This involves recognizing revenue when it becomes both available and measurable, rather than when it is earned. Expenditures are recognized when the related liability is incurred.

Proprietary Funds are used for business-like activities; usually operate on an accrual basis. Accrual basis accounting accounts for income and expense items as they are earned or incurred, even though they may not yet have been received or actually paid in cash.

Differences

Debt payment for principle - budgeted as an expense item and adjusted at year-end against the liability

Depreciation- recorded for proprietary funds on an accrual basis, however it is not budgeted

Encumbrances - recorded as a reserve of fund balance.

Major Governmental Fund(s)

General Fund accounts for all financial resources except those required to be accounted for in another fund. It is used to account for police services, planning and engineering, building inspection, street maintenance, and overall City administration including management, finance, and human resources. The sources of revenues for the General fund are diversified. Revenues include property taxes and sales taxes , interest on investments, charges for current services, and licenses and permits and others.

Major Special Revenue Fund(s)

Fire Services Fund is used to account for Fire Services. The primary source of revenues to the Fire Service fund are property taxes.

Non-Major Special Revenue Fund(s)

Community Service Center Fund accounts for local, state and federal grant revenues legally restricted for community service projects.

Land Bank accounts for activities of the Lank Bank Authority.

Economic Development Fund accounts for activities of economic development.

Hotel/Motel Tax Fund accounts for the collected Hotel/Motel tax revenue, which is used to help promote tourism, conventions and trade shows, and promote the City of Gainesville as a whole.

Impact Fee Fund accounts for activities connected with impact fees, whereby new development assists in covering the additional cost of providing public safety and recreational services needed as a result of growth.

Information Technology Fee Fund accounts for activities connected with information technology fees.

Tax Allocation District Fund accounts for ad valorem property tax collections derived from the City tax allocation districts known as Midtown and Westside, for the purpose of stimulating private redevelopment within in these areas.

Police Services Fund is used to account for Police Services. The primary source of revenues to the Police Service fund are property taxes.

Cemetery Trust Fund accounts for activities connected with the receipt and disbursements of funds restricted for support of activities of the City cemetery.

CITY OF

GAINESVILLE

Fund Description

Debt Service Fund

Debt Service Fund accounts for the accumulation of resources and payment of general government long-term debt principal and interest, as well as lease-purchase payments for the acquisition of certain equipment.

Trust and Agency Funds

(Not included in the budget)

Community Private-Purpose Trust Fund accounts for City of Gainesville Employees voluntary donation to provide assistance to local families and individuals in need, as well as contribute funding to both local and national nonprofit agencies.

Employees' Pension Trust Fund accounts for single employer retirement system administered by the City.

Municipal Court Agency Fund accounts, on a temporary basis, for fines collected by the Court.

Component Units

Parks and Recreation Fund accounts for the government's share of tax revenues legally restricted for operation and maintenance of recreation facilities and parks.

Gainesville Convention and Visitor's Bureau accounts for the activities related to Main Street Gainesville, Tourism, and Trade.

Capital Project Fund(s)

General Government Capital Fund accounts for general purpose long-term capital projects financed from various revenue sources.

Special Purpose Local Option Sales Tax Fund accounts for long-term projects financed by the passage of Special Purpose Local Option Sales Tax. The Special Purpose Option Sales Tax Fund is presented as a major fund in the basic financial statements.

Grant Fund accounts for capital grants used to finance major capital projects.

Major Enterprise Fund(s)

Water Resources accounts for activities connected with the development, operation, and maintenance of water, sewer and stormwater services.

Non-Major Enterprise Fund(s)

Solid Waste Fund accounts for activities connected with the collection and disposal of residential, commercial, industrial and institutional solid waste.

Airport Fund accounts for activities connected with the operation of the Lee Gilmer Memorial Airport.

Chattahoochee Golf Course Fund accounts for the activities related to the management and operation of the municipal golf facility.

Internal Service Fund(s)

General Insurance Fund accounts for property, liability, and workers compensation insurance provided to the City Departments.

Employee Benefits Fund accounts for the cost of providing life and health insurance benefits to City employees and participating dependents.

Vehicle Services Fund accounts for the cost of providing maintenance and repairs on all city owned vehicles.

Non Budgetary Special Revenue Fund(s)

Grants Fund accounts for all grants used to finance general government or enterprise fund operations.

HUD Grant Fund accounts for activities connected with the US Department of Housing and Urban Development Community Development Block Grant.

Revolving Loan Fund accounts for notes receivable for loans made the HUD grant fund monies.

CITY OF

GAINESVILLE

FUND STRUCTURE

Governmental Funds

General Fund

Special Revenue Funds

- Community Service Center
- Economic Development
- Police Services
- Impact Fee
- Hotel/Motel Fund
- Fire Services
- Confiscated Assets
- Tax Allocation District
- Cemetery Trust
- Information Technology

Capital Projects Funds

- General Government Capital Fund
- SPLOST Capital Fund
- Grant Capital Fund

CITY OF

GAINESVILLE

FUND STRUCTURE

Proprietary Funds

Enterprise Funds

- Water Resources
- Solid Waste
- Airport
- Golf Course

Internal Service Funds

- General Insurance
- Employee Benefits
- Vehicle Services

Fiduciary Funds

Trust Funds

- Community Private Purpose
- Employees' Pension

Agency Fund

- Municipal Court Agency

CITY OF

GAINESVILLE

FUND STRUCTURE

Debt Service Fund

Component Units

Parks & Recreation

Parks & Rec. Capital

Gainesville CVB

Land Bank Authority

CITY OF

GAINESVILLE

DEPARTMENT/FUND RELATIONSHIP

All Funds																							
Departments/Fund:	GF	ARP	CSC	CT	CFA	CVB	ED	FS	PS	HMT	IF	IT	TAD	CIP	DS	DWR	SW	AIR	GOLF	P&R	GI	EB	VS
Agency Allocations	X						X									X							
Airport Fund																		X			X	X	
American Rescue Plan Fund		X																					
Capital Improvements Program	X	X				X				X	X					X				X			
Cemetery Trust Fund				X																			
City Council	X																				X	X	
City Manager's Office	X																				X	X	
Community Development	X																				X	X	
Community Service Center	X		X											X							X	X	
Confiscated Assets Fund					X																		
Convention Visitor's Bureau	X									X				X							X	X	
Debt Service Fund										X			X		X								
Department of Water Resources	X													X		X					X	X	
Economic Development Fund							X							X	X								
Employee Benefits Fund	X		X					X	X							X	X	X	X	X			X
Financial Services	X																				X	X	
Fire Services Fund	X							X													X	X	
General Insurance Fund	X		X					X	X							X	X	X	X	X			X
Golf Course Fund	X																		X		X	X	
Hotel / Motel Fund						X				X				X	X								
Human Resources	X																				X	X	
Impact Fee Fund	X										X			X									
Information Technology Department	X																				X	X	
Information Technology Fee Fund												X											
Land Bank Authority	X																				X	X	
Municipal Court	X																				X	X	
Parks and Recreation											X			X						X	X	X	
Police Department	X																				X	X	
Police Services Fund	X								X												X	X	
Public Relations	X																				X	X	
Public Works	X																				X	X	
Solid Waste Fund														X			X				X	X	
Storm Water	X																				X	X	
Tax Allocation District													X										
Vehicle Services Fund	X		X														X	X	X		X	X	X

Abbreviations:

GF-General Fund; **ARP** - American Rescue Plan **FD-**Fire District; **CSC-**Community Service Center; **CT-**Cemetery Trust; **CFA-**Confiscated Assets; **CVB -** Convention and Visitor's Bureau; **ED-**Economic Development; **HMT-**Hotel/Motel Tax; **IF-**Impact Fees; **IT-**Information Technology Fee; **TAD-**Tax Allocation District; **CIP-**Capital Improvements Fund; **DS-**Debt Service; **DWR-**Department of Water Resources; **SW-**Solid Waste; **AIR-**Airport; **Golf-**Golf Course; **P&R-**Parks & Recreation; **GI-**General Insurance; **EB-**Employee Benefits; **VH-**Vehicle Services; **PS**-Police Services

The table above shows the relationship of each department to the City of Gainesville funds. The City Departments are represented in the left margin and the City funds are represented along the top of the table. An "X" in a box illustrates appropriation from that fund.

City of

GAINESVILLE

Financial Policies

Budget

The budget process provides the primary mechanism by which key decisions are made regarding the levels and types of services to be provided given the anticipated level of available resources. Budget policy states how this is achieved and addresses the need for financial health and stability.

Balanced Budget

The Budget shall be balanced for each and every budgeted fund. Total anticipated revenues plus the portion of the fund balance in excess of authorized reserve, which is designated as a budgeted funding source, shall equal total estimated expenditures for each fund.

Level of Budget Adoption

All budgets shall be adopted at the legal level of budgetary control, which is the fund/department level (i.e., expenditures may not exceed the total appropriation for the department within a fund without the City Council's approval). All budgets shall be adopted on a basis consistent with Generally Accepted Accounting Principles as promulgated by the Governmental Accounting Standards Board.

Budget Categories

The following categories exist for budgetary preparation and presentation:

- Personal Services
- Professional and Other Services
- Supplies and Operating Charges
- Capital Outlay

Budget Objectives by Fund

The following budget objectives are established for the different types of funds utilized by the City:

General Fund - The budget for the General Fund shall provide for the general government operations of the City and maintain working capital necessary for financial health and stability.

Special Revenue Funds - Budgets are prepared for special revenue funds that display the legally restricted revenue sources and how these sources are utilized.

Debt Service Fund - Revenues shall be established and fund balance maintained sufficient for debt expenditures and to provide for any debt service cash flow deficiencies, which would occur prior to the receipt of property tax.

Capital Projects Fund - Budgets for capital projects shall not lapse at the end of a fiscal year, but shall remain in effect until project completion or re-appropriation by City Council Resolution.

Proprietary Funds (Internal services and Enterprise) - Although budgets for this type of fund are not required under Generally Accepted Accounting Principles, budgets shall still be prepared in order to monitor revenues and control expenses.

Internal Service Fund - Internal service fund budgets shall be prepared on a self-supporting basis. Revenue rates and charges shall be identified to cover all expenses.

Enterprise Fund(s) - A business approach is used in budgeting for enterprise funds. Enterprise funds shall be self-supporting when possible.

Trust Fund(s) - Budgets are not required for trust funds since trustee agreements provide necessary spending authorization and control.

City of

GAINESVILLE

Financial Policies

Performance Budget

In addition to the line item budget, the budget document shall include "performance" budget information. The performance budget provides information on the goals and objectives, which each department seeks to accomplish during the budget year. The performance budget also utilizes "performance indicators" that measure services rendered and departmental efficiency/effectiveness on a historical basis and projects target indicators for the upcoming budget year.

Budget Control

A system of budgetary controls shall be maintained to assure adherence to the budget. Timely monthly financial reports shall be prepared comparing actual revenues, expenditures, and encumbrances with budgeted amounts.

Net Budget

A net budget total shall be calculated as well as a gross budget total in order to prevent the "double counting" of revenues and expenditures. The net budget total is calculated by subtracting inter-fund transfer amounts from the gross budget total.

Budget Preparation

For each department, budgets shall be prepared for current service level. Expanded services or extraordinary items shall be summarized in one page or less for discussions with the City Manager before further detail is prepared regarding the expanded service or extraordinary item. A current services budget is defined as that level of funding which is necessary to provide the same level of service for the upcoming year that is currently being provided. An expanded services budget includes a funding request associated with new services and/or additional personnel.

Budget Amendment (Process)

City Council shall authorize new projects by approving a Project Resolution, which shall include the estimated cost and funding source. At the end of each fiscal quarter any necessary budget adjustments, including budgets for any projects authorized during the quarter, shall be enacted through a budget resolution. These supplemental budget resolutions shall be balanced for each and every fund.

Budget Adjustments (Authorization)

The Budget is a dynamic, rather than a static revenue and spending plan, which requires adjustments from time to time. Approval by the City Council is required for, **increases in total department or fund budgets, increases or decreases in the personal services budget, increases in the level of authorized positions, and changes to capital outlay items in amounts greater than $5,000.**

Approval by the City Manager is required for changes to capital outlay budgets amounts less than $5,000. Approval by the Budget and Purchasing manager is required for budget transfers within the department, excluding personal services.

Budget Lapses

All operating budget appropriations, except for Capital Project funds, shall expire at the end of the fiscal year. Purchases encumbered in the current year but not received until the following year are paid from the budget of the following year. However, when necessary, City Council may make re-appropriation to resolve unusual situations or hardships caused by this policy.

GFOA Award for Distinguished Budget

The City has steadily improved its budget document so as to obtain the award for Distinguished budget from the Government Finance Officers Association. The award signifies that the City is effectively communicating its budget story to its citizen, elected and administrative officials, and to outside interested parties such as bond rating agencies. The City shall continue to improve its budget document to maintain a high level of communication.

City of

GAINESVILLE

Financial Policies

Capital-Asset Procedures

Fixed assets include items with a unit cost of $10,000 or more, with some exceptions and are something that is durable and has a long-term nature in its useful life. It possess physical substance and is expected to provide service for periods that extend beyond one year of acquisition. Assets shall fall into one of the following categories, Land, Buildings, Machinery & Equipment, Vehicles, Improvements other than Buildings, Water Treatment & Storage Facilities, Sewer Treatment Facilities, Water Lines, Sewer Lines, Intangibles and Infrastructure.

Assets Below $10,000

Controllable assets that cost at least $1,000 but less than $9,999 will be charged to an expense account other than the capital outlay account. However, an asset number will be assigned to these assets. These assets will be added into the capital asset system to be tracked and will not be depreciated.

Capital Maintenance and Replacement

Priority shall be given in budget preparation and enactment for adequate maintenance of capital equipment and facilities, and for their orderly replacement.

Depreciation

The City records depreciation yearly after the capital assets are reconciled for acquisitions, transfers, deletions, and disposals at the end of the fiscal year. Depreciation is calculated using the straight-line method with no estimated salvage values used in the computation.

Revenue Diversification

The City of Gainesville will try to maintain a diversified and stable revenue system to shelter it from unforeseeable short-run fluctuations in any one-revenue source.

Revenue Estimation

The City will estimate its annual revenues by an objective, analytical process, wherever practical. The City will project revenues for the next year and will update this projection annually. Each existing and potential revenue source will be reexamined annually.

User Fees

Each year, the City will recalculate the full costs of activities supported by user fees to identify the impact of cost increases or decreases.

Contributions

Unless authorized by City Council, contributions to programs operated by City departments shall be subject to the City's accounting and budgetary policies. The City welcomes both unrestricted contributions, as well as restricted contributions compatible with the City's programs and objectives. Any material contributions shall be appropriated by City Council prior to expenditure. It is recommended that the Parks and Recreation Board adopt a similar policy for funds and contributions under this jurisdiction.

Administrative Service Fee

Based upon the in-depth indirect cost study conducted by Capable Financial Services, an administrative service fee shall be assessed to the Enterprise funds and Fire Services fund. This assessment will be based on the total personal services budget of the fund and shall be used to reimburse the General Fund for the administrative and support services provided to the Enterprise Funds and Fire Services Fund. With this System, the transfer to the General Fund will increase as the total personal services budget increases.

Use of One-Time Revenues

The City of Gainesville welcomes the use of One-Time Revenues as they are presented; however, the use of these funds shall not be used for reoccurring expenses.

City of
GAINESVILLE
Financial Policies

Federal and State Grants

City Council shall approve all grants and grant applications through project resolutions. All Federal and State grants shall be subject to the City's accounting and budgetary policies. All key financial provisions, including required local match, shall be included in the project resolutions. Accounting and budgeting information shall be inclusive of the Federal/State participation as well as local participation. Provisions shall be made in the City's Annual budget for anticipated grants.

Use of Unpredictable Revenues

The City of Gainesville welcomes the use of Unpredictable Revenues as they are presented; however, the use of these funds shall not be used for reoccurring expenses.

Inter-fund Loans

Where cost effective, the City may choose to issue loans between funds within its reporting entity. The interest rate applied to such loans will be the applicable rate of the pooled cash account and will be changed the first of each month if such change is warranted. A document outlining the amount, rate, repayment terms, and other such pertinent items will be completed by the Financial Services department staff after direction is issued by the City Council to complete the inter-fund loan transaction.

Types of Debt

The City of Gainesville is permitted to issue any form of debt that does not contradict the existing Constitution and laws of the State of Georgia. These include, but are not limited to:

- General Obligation Bonds
- Revenue Bonds
- Intergovernmental Contracts
- Lease Purchases
- Certificates of Participation
- Temporary Loans

Tax Anticipation notes or any other revenue anticipation borrowing will be avoided. In the event such borrowing occurs on an emergency basis, the debt will be retired in full by the end of the calendar year in which it is incurred.

Maturity of Debt: When the City utilizes long-term financing, the City will pay back the debt within a period of time that does not exceed the life of the project financed. The City will seek level or declining debt repayment schedules and will avoid the use of balloon principal payments at the end of the term of the borrowing.

- **Redemption Provisions:** Where cost effective, the City will incorporate early call or prepayment features into the structured debt.

- **Rates:** Due to the higher volatility of variable rate debt, the City of Gainesville will examine each variable rate borrowing closely on a case by case basis before issuance.

Purpose of Debt Issuance

The City of Gainesville will utilize long-term debt only for capital improvement projects that are too expensive to be financed from current revenue sources. The City of Gainesville will not use long-term debt to finance current or on-going operations of the City.

General Government: The City of Gainesville is authorized by the Constitution and laws of the State of Georgia to issue general obligations bonds not to exceed 10% of the assessed values of the taxable property within the City. However, the City will remain cognizant of the millage assessed for repayment of general government debt and will strive to maintain a stable millage in the debt service area for the benefit of its taxpayers. Where feasible, special assessment, revenue and other self-supporting bonds will be utilized instead of general obligation bonds.

Proprietary Funds: The City enterprise funds are authorized to issue revenue bonds and other long-term debt equivalent to 1.2 times the latest industry standards published by Moody's. The City will seek to "pay-as-you go" approximately 70% of project costs by maintaining adequate rate structures to support this target.

City of

GAINESVILLE

Financial Policies

Rating Agencies

The City will strive to maintain sound communications with bond rating agencies regarding the financial conditions of the City. The City is committed to continuous full disclosure and report to the rating agencies and the investment community through its Comprehensive Annual Financial Report as well as any bond official statements. The City is committed to maintaining and enhancing existing underlying credit ratings with the established rating agencies.

Financing Current Expenditures

Current expenditures shall be financed with current revenues that shall include the portion of fund balance in excess of authorized reserves. The City shall avoid budgetary procedures that balance current expenditures through the obligation of future resources, or which finance on-going expenditures with one time revenues. The City shall strive to avoid short-term borrowing to meet operating budget requirements. Nevertheless, this policy shall not prohibit short-term borrowing should a critical need arise.

Review of Policies

Review of debt policies will occur simultaneously on an annual basis with the Review of the Capital Improvements plan for the City as a whole.

Reserve of Stabilization Accounts

Unreserved Fund Balance: The City shall attempt to establish an unreserved fund balance in the General Fund. The purpose is to pay expenditures caused by unforeseen emergencies, handle shortfalls caused by revenue declines, and to eliminate any short term borrowing for cash flow purposes. This reserve shall accumulate and attempt to be retained at an amount, which represents no less than two months of operating expenditures.

Prior Year's Fund Balance Utilization: Unreserved fund balance may be used as a funding (revenue) source for the fund's budget. The amount of unreserved fund balance shall be estimated very conservatively.

Contingency Budget: The shall include a contingency amount in the General Fund budget for emergency type expenditures which cannot be foreseen when the budget is adopted. The goal of the contingency shall be 2% of the total General Fund budget, and this shall be subject to annual appropriation.

Operating/Capital Expenditure Accountability

Budget Control: Management of the City is responsible for establishing and maintaining an internal structure designed to ensure that the assets of the City are protected from loss, theft or misuse and to ensure that adequate data is compiled to allow for the preparation of financial statements in conformity with Generally Accepted Accounting Principles (GAAP). The internal control structure is designed to provide reasonable, but not absolute, assurance that these objectives are met. The concept of reasonable assurance recognizes that the cost of a control should not exceed the benefits likely to be derived and the valuation of costs and benefits requires estimates and judgments by management.

The level of budgetary control (the level at which expenditures cannot legally exceed the approved budget) is maintained at the department level. However, the City's departmental budgets contain detail by major service groups (personal services, supplies and operating charges, etc.) and by line item within major categories. The objective of these budgetary controls is to ensure compliance with legal provisions and mandates embodied in the approved annual budget adopted by the City Council.

City of

GAINESVILLE

Financial Policies

Investments and Cash Management

Investment earnings are an important source of revenue. However, the overriding concern at all times is the safety and preservation of the City's cash and investments. The ability to respond efficiently to cash flow requirements is another important consideration. Therefore, the objective of Investment and Cash Management is the maximize interest earnings, within an environment that strongly emphasizes legal compliance and safety while providing cash flow liquidity to meet the City's financial obligations.

Scope

The policy applies to all cash and investments which are the responsibility of and under the management of and under the management of the City of Gainesville and its Financial Services Department. Exclusions to this policy include, but are not necessarily limited to the City's Pension Trust Fund.

Legal Investment Instruments

The City shall invest in only such investment instruments permitted by State of Georgia law for local governments which include certificates of deposit, repurchase agreements, direct and agency obligations of the United States, obligations of the State of Georgia, pooled investment programs of the State of Georgia, and no-load mutual funds of direct obligations of the United States.

Pooled Cash Management

The City shall maintain a zero cash balance pooled cash management program for the purpose of eliminating idle cash and maximizing invested funds.

Safety

Investments shall be made with prudence, judgment and care, not for speculation, but for investment considering the primary objective of safety as well as the secondary objective of obtaining competitive market rates of return.

Specifically, the City shall seek to maximize safety through the following strategies:

- All City investments shall be federally-insured or fully collateralized to protect investment principal and accrued interest. Emphasis shall be given to **Category 1** collateralization (collateral securities held by the City or its agent in the City's name), which is preferable, or **Category 2** (collateral securities held by the counter party's trust department or agent in the City's name). **Category 3** (collateral not in the City's name) shall be avoided due to the higher degree of risk.

- Market risk shall be avoided by limiting investments to a maximum one year of maturity, except for special circumstances where an interest rate differential and certainty of ability to hold the investment to maturity would justify a longer maturity. The City manager shall approve any exceptions to the one-year maturity limit, and such exceptions will be disclosed to City Council.

- Undue credit risk shall be avoided by monitoring the financial condition of financial institutions participating in the City's investment program. Financial institutions shall provide a consolidated report of condition semi-annually and the City shall review credit-worthiness at least annually.

Competitive Investment Rates

The City shall seek competitive investment rates within its safety criteria. Maximum opportunity shall be provided to all local financial institutions to bid and compete for City investments due to the importance of the financial institutions to the local economy.

Liquidity

Provision shall be made for adequate liquidity of investments so that the City can efficiently meet, without financial penalty, disbursement and cash flow needs, including emergency needs. It is recognized that the State of Georgia Local Government Investment Pools is structured to provide one-day liquidity on deposits and pays competitive market rates.

City of
GAINESVILLE
Financial Policies

Investment Reporting
The Financial Services Department shall prepare monthly reports of cash and investments. The report will be prepared in a manner which will allow the City to ascertain whether investment activities during the reporting period have conformed to this policy.

Interest Allocation
Investment earnings derived from any pooled cash investments shall be distributed to individual funds based upon each fund's amount of participation.

Georgia Local Government Investment Pool
The City shall participate in the State of Georgia Local Government Investment Pool (Georgia Fund 1) in order to take advantage of higher investment yields and the liquidity afforded by next day withdrawals. The City's participation shall be limited to a 50% portion of the City's cash and investments. Participation greater than 50% of the City's investments shall require approval by the City Council.

Budget Process
The budget process begins each year with a budget priority-setting workshop in which members of the City council indicate various issues of importance to be considered in the budget. Once the priorities are established, the Chief Financial Officer prepares estimates of both the current and proposed fiscal year revenue for all funds. Expenditure estimates for the current and proposed fiscal year are initially prepared by the respective department directors. All budget estimates are then reviewed by the Budget Team, who make the final decisions regarding the proposed budget. The proposed budget is then presented to the City Council and interested citizens during a public hearing. The final proposed budget is then adopted by the City Council on or before June 30 during a regular Council meeting, which is also open to the public. Please refer to the following pages for the specific calendar and additional explanatory comments.

Phase I
Phase I sets the stage for the upcoming budget. Meetings are held communicating to all departments the citywide concerns, issues, goals, and environment in which the coming year's budget is to be crafted. Concurrently, a goal-setting workshop is held, helping all departments to think strategically about what is to be accomplished in the coming year.

Phase II
Phase II brings the individual departments to the table, allowing each to present anticipated capital purchases and operating budgets to the budget team. After listening to department presentations, and having the opportunity to ask questions, the budget team independently reviews the presented materials, makes careful adjustments and other changes.

Phase III
Phase III brings the individual agencies to the table, allowing each to present a request for funding along with goals, objectives, and performance measures to the City Council. The Budget Team independently reviews the presented materials, makes careful adjustments and other changes, and then returns each to the agencies for final comment before adoption.

Phase IV
Phase IV encompasses the legally mandated part of the budget process, including the required public budget meeting, as well as the mandatory reading of the millage setting ordinance.

Budget Adoption
The budget is adopted on a basis consistent with Generally Accepted Accounting Principles and the Official Code of Georgia Annotated. The accounting system uses formal budgetary integration as a management control device.

FY2026 Budget Calendar

FY 2026 BUDGET CALENDAR

PHASE 1 - BUDGET PROCESS INITIATION

12/13/24	Friday		Operating and & CIP Workbooks Released	
02/07/25	Friday		CIP Workbooks Complete	
02/17/25	Monday		Operating Budgets Completed in New World	
02/21/25	Friday		Council Retreat (The Station or Boathouse)	

PHASE 2 -OPERATING, CAPITAL & GOALS BUDGET TEAM REVIEW / DEPARTMENT PRESENTATIONS

03/11/25	Tuesday	9:00 AM 10:00 AM 11:00 AM 12:00 PM	Police Budgets Fire Department Gainesville CVB Community Service Center	CMO Conference
03/12/25	Wednesday	10:00 AM	Golf Course Fund	CMO Conference
03/17/25	Monday	9:00 AM 10:00 AM 12:00 PM	Administrative Services (HR, IT & Muni Court) Public Works (Engineering, Street Maintenance, Traffic, Public Lands & Buildings, Cemetery, Solid Waste, Vehicle Services, Airport)	CMO Conference
03/18/25	Tuesday	9:00 AM 10:00 AM 11:00 AM	DWR Community and Economic Development Public Relations	CMO Conference
04/07/25	Monday	9:00 AM 11:00 AM	Agency Allocations Economic Development Fund Hotel/Motel Tax Fund Impact Fee Fund Information Technology Fund Tax Allocation District Fund General Insurance Fund Employee Benefits Fund Cemetery Trust Fund Capital Improvement Program Land Bank Authority Debt Service Fund Financial Services City Manager's & Council Budget/Final Discussions	CMO Conference CMO Conference

PHASE 3 - COUNCIL PRESENTATIONS

03/21/25	Friday- Saturday		Department of Water Resources, Other Departments may attend	Off Site
03/13/25	Thursday	9:00 AM 9:15 AM	Keep Hall Beautiful Elachee Nature Science Center	Boardroom
03/27/25	Thursday	9:00 AM 9:15 AM	Economic Development Council Parks and Recreation	Boardroom
05/15/25	Thursday	9:00 AM 10:00 AM	City Manager's Budget Presentation Departmental Summary Presentation/Video	Boardroom

Ad & Website Date: 05/07/2025 - Public Hearing Ad (Due to Times by Thursday 5/01/2025 @ 12:00pm)

PHASE 4 - COUNCIL ADOPTION

06/17/25	Tuesday	6:00 PM	Council Meeting-Public Hearing	Justice Center
07/01/25	Tuesday	5:30 PM	Public Hearing Budget Adoption	Justice Center
09/16/25	Tuesday	5:30 PM	Adoption of Millage Ordinance	Justice Center

FINANCIAL SUMMARIES

This section displays financial information about Gainesville as a whole. This section contains Revenue Assumption and Trends, Major Revenue Sources, Revenue Detail, Budget Comparison by Fund, Fund Balance Summary, Fund Balance Five-Year History, Governmental & Proprietary Funds Combined, And Long Term Financial Plans.

CITY OF
GAINESVILLE

Revenue Assumptions and Trends

General Fund

The General Fund collects revenue from a broad variety of sources including property taxes, fines, miscellaneous taxes, building permits, business occupation tax, and sales tax. This fund contains the operating budgets for many of Gainesville's traditional government services, such as, public safety, road construction and maintenance, traffic, and the supporting departments such as the City Manager's Office and Administrative Services that serve these more public functions. The numerous funding sources (and expenditures) are presented by broad category and in detail in the table following this section. All revenue sources are presented in detail in the following pages.

Other Financing Sources

This is a very significant source of revenue for the General Fund, totaling $8.9 million for this budget year, and comes from the City's other funds as well as the City's own Fund Balance. These include a transfer from the Water Resources Fund, calculated according to policy as 1.8% of net capital assets of the Water Resources Enterprise Fund. Fund Balance contributions to the revenue structure of the General Fund are also budgeted here, to help fund the City's annual investment in its Capital Improvement Program.

Property Taxes

This revenue source includes revenue from taxes on real and personal property as well as taxes on motor vehicles and mobile homes. This class of revenue is projected to net the General Fund about $ 3.4 million in the next fiscal year. The real and personal property tax digest is comprised of residential, commercial, industrial, public utility properties, and is reduced by exempt properties. The City's millage rate is applied to the tax digest supplied each year by Hall County, as reasonable rate of collection is assumed based on historical experience resulting in the most accurate property tax revenue projection possible. The City's M & O millage rate currently stands at 0.740. As a result of the Taxpayer's Bill of Rights, this millage rate is required to be "rolled back" annually to maintain property tax as revenue neutral, except for annexations and additions. Therefore, reassessments are not included in tax digest projections. This City's authority to levy and collect property tax is derived from State law and is administered in a predetermined, legally mandated manner.

Other Revenue

This revenue source contains an assortment of revenues that do not easily fit in any of the other three sources. Among others, this class includes fines levied by the Municipal Court, probation assessments, parking fines, jail fees, and impounded vehicle charges. Many of these fines are assessed at state mandated levels or are charges as a percentage of another related court fine. Also included are permits & zoning fees charged by the City's Community Development Department to offset the cost of site reviews, zoning requests, commercial and residential building inspections services, and also include charges for zoning variance requests, land disturbance fees, and construction permits. Intergovernmental revenue is reported in this section and includes funds received from Hall County for some shared costs, and the city School System for the use of Gainesville Police Officers as School Resource Officers. A major source of revenue within this category are indirect charges, which are charges assessed against other funds of the City (Water Resources, for instance) for the services provided them by General Fund departments. For the other revenue account budgets, the City expects to receive about $7.7 million in revenue for this class.

Other Taxes

Comprised of revenue from sources such as Local Options Sales Tax, Insurance Premium Tax, Business Occupation Tax, Alcohol related taxes, and Franchise Fees, as well as several other minor types. The City has budget approximately $18.39 million for this class of revenue.

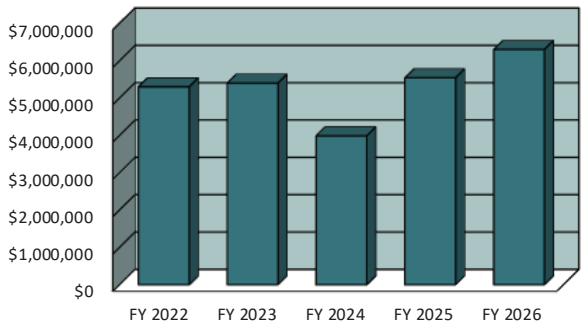
CITY OF
GAINESVILLE

Revenue Assumptions and Trends

Local Option Sales Tax (LOST)

The largest FY2026 revenue source available for general government use is projected to net the City approximately $8.6 million for the coming fiscal year, or 22.14% of the General Fund's revenue budget. LOST is collected by the State of Georgia and remitted to the City about one month following the month of collection. Sales tax is collected on all retail sales within Hall County at the rate of 7%; 1% is Local Option Sales Tax, 1% is Special Purpose Local Option Sales Tax, 1% is assigned to the school system, and the remainder - 4%, is retained by the State of Georgia. Projecting this revenue source can be a challenge, as it is very sensitive to economic changes. This revenue class is projected to increase by 3.6% from last fiscal year. This projected increase is being caused by rising inflation costs and other economic factors.

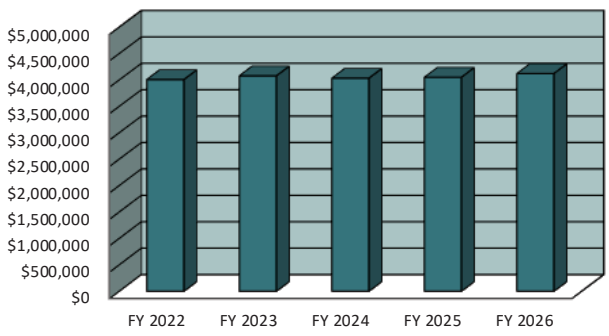
LOST COLLECTIONS



Franchise Fees

Franchise fees are the second largest funding source for the general government fund and total 12.26% of revenue for the FY2026 budget. Franchise fees are charges assessed to utility providers for the use of public rights-of-way; sidewalks, streets, airspace, as well as other public spaces, and are calculated as a percentage of utility customer revenue. Franchisees include Georgia Power, Windstream, AT&T, Liberty Utilities, Charter Communications, Atlanta Gas, and Jackson EMC. Revenues may be up or down, depending on the industry each entity operates in. In particular, the traditional telephone business has suffered in recent years with the advent of cell phone use, and fees received from AT&T have declined. Based on conditions within these industries, we expect this revenue source to remain in a steady position for the near future.

FRANCHISE FEES

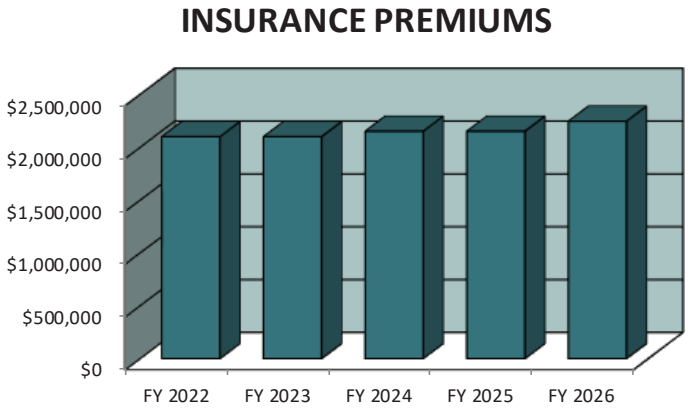


CITY OF
GAINESVILLE

Revenue Assumptions and Trends

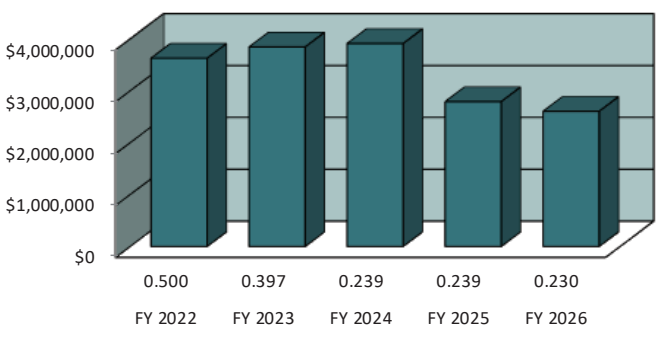
Insurance Premium Tax

This third largest single source of revenue represents 7.03% of all General Fund budgeted revenues for the coming fiscal year. The Insurance Premium tax is collected by the State Insurance Commissioner from insurance companies conducting business in the State of Georgia. The tax is calculated at the rate of 1% of the gross direct premium for life insurance, and 2.5% for all other insurance types. Gainesville receives distributions based on its proportionate share of Hall County's population. Historical trends reveal an average 4 - 6% increase each year. Current projections reflect stagnant trend. The history and budget for this revenue category is presented below.



Property Taxes

Representing the diverse sources of General Fund revenues, property taxes are lower than other sources of revenues. The flexibility of the diversity allows the City to keep property taxes lower and capture other sources of revenue. Property Tax represents 5.51% of the total General Fund revenue budget at $2.1 million. The tax digest is comprised of five different segments - Real Property (real estate - commercial, residential, and industrial), Personal Property (inventory and equipment), Motor Vehicles, Utilities, and Mobile Homes. Unlike Local Option Sales Tax, it is not as susceptible to economic downturns, and the City's real property tax digest has maintained a relatively stable trend over the last several years. In FY 2019, the removal of Fire Services and in FY2022, the establishment of a Police Service Fund into its own fund, reduced property taxes in the General Fund. It still maintains a stable trend. Overall, this revenue source is anticipated to remain relatively stagnant or slightly improving.

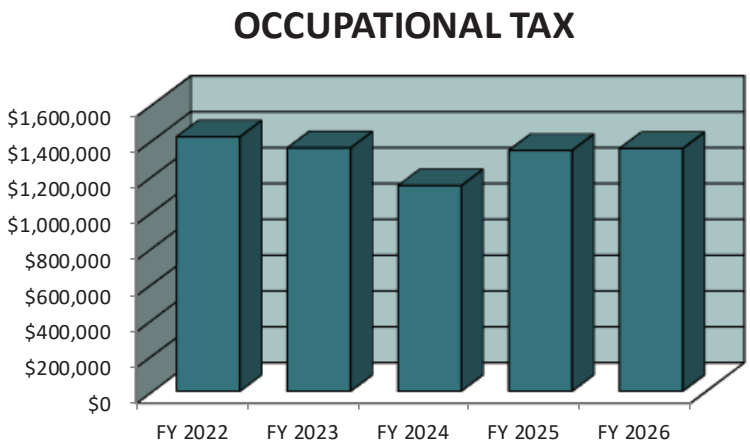


CITY OF
GAINESVILLE

Revenue Assumptions and Trends

Occupational Tax

There are several assessments included with this category, comprising 2.92% of the General Fund budget. Most are a tax levied on businesses within the city limits based on the number of employees at each business location. This revenue source is projected to decrease by 14.2% from FY2025.

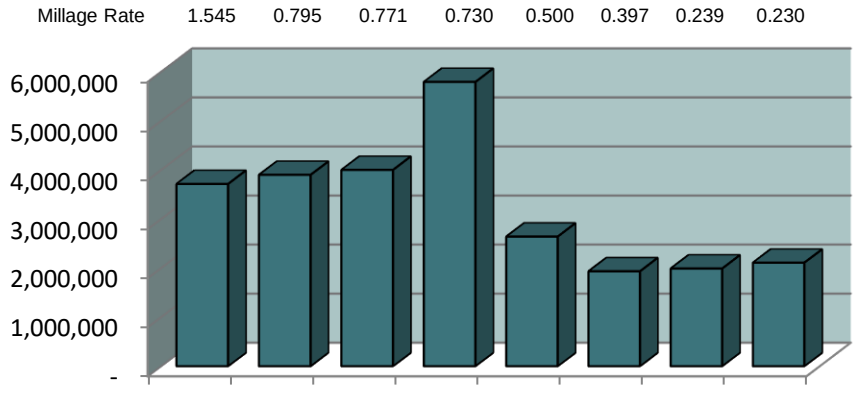


REAL & PERSONAL PROPERTY TAXES

LEGAL AUTHORIZATION FOR COLLECTION: (O.C.G.A. 48-5-3)

REVENUE DESCRIPTION:	All taxable Real and Personal property within the City Limits of Gainesville is subject to ad valorem taxation.
FUND:	General
ACCOUNT NUMBER:	100.0000.00.311100.000
SOURCE:	Property Owners
USE:	No specific use required
FEE SCHEDULE:	Property values set by Hall County, millage rate set by City Council
METHOD OF PAYMENT:	Various
COLLECTION FREQUENCY:	Billed once per year (By October 1st) with 60-day due date
EXEMPTIONS:	Non-Profit Organizations, Limited exemptions for Freeport Inventory, Conservation, Veterans, and Homestead property
REVENUE FLUCTUATIONS:	FY2019 Fire Services and FY2022 Police Services districts established with standalone millage.
PROJECTION METHOD:	Prior year digest plus annexations plus additions to existing property
REVENUE COLLECTOR:	Financial Services

FISCAL HISTORY AND REVENUE PROJECTIONS



Year	Amount	% Change
2019	3,714,805	N/A
2020	3,900,287	5.0%
2021	4,001,357	2.6%
2022	5,794,914	44.8%
2023	2,641,531	-54.4%
2024	1,934,130	-26.8%
2025	1,990,784	2.9%
2026	2,110,231	6.0%

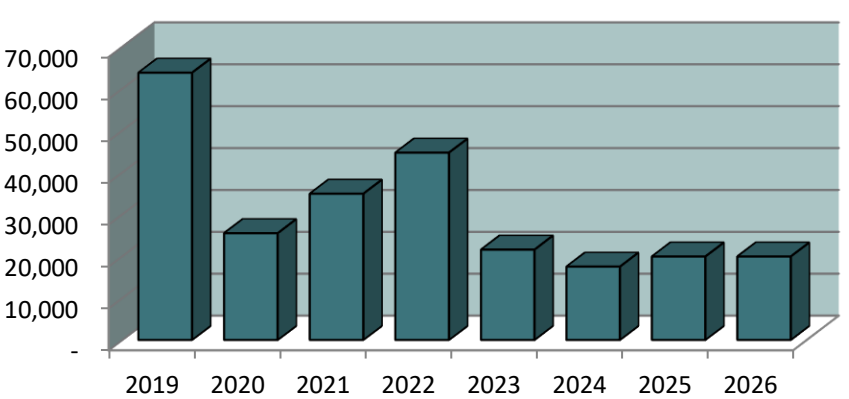
2025 is an estimation
2026 is a projection

DELINQUENT PROPERTY TAXES

LEGAL AUTHORIZATION FOR COLLECTION: (O.C.G.A. 48-5-3)

REVENUE DESCRIPTION:	Real and Personal Property Taxes collected after the fiscal year in which they are due.
FUND:	General
ACCOUNT NUMBER:	100.0000.00.311200.000
SOURCE:	Property Owners
USE:	No specific use required
FEE SCHEDULE:	Based on the year the tax is delinquent
METHOD OF PAYMENT:	Various
COLLECTION FREQUENCY:	On-going collection process
EXEMPTIONS:	As allowed in year of tax levy
REVENUE FLUCTUATIONS:	Fluctuations expected due to large accounts in bankruptcy or dispute
PROJECTION METHOD:	Historical Trends
REVENUE COLLECTOR:	Financial Services

FISCAL HISTORY AND REVENUE PROJECTIONS



Year	Amount	% Change
2019	63,785	N/A
2020	25,476	-60.1%
2021	34,894	37.0%
2022	44,705	28.1%
2023	21,554	-51.8%
2024	17,495	-18.8%
2025	19,909	13.8%
2026	19,909	0.0%

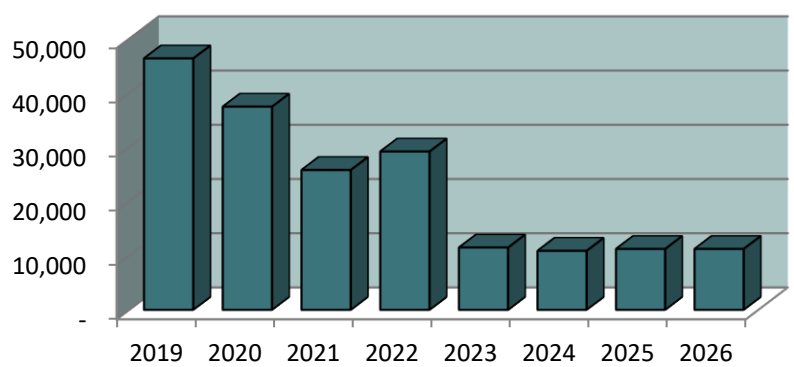
2025 is an estimation
2026 is a projection

MOTOR VEHICLE TAXES

LEGAL AUTHORIZATION FOR COLLECTION: (O.C.G.A. 48-5-471 & 48-5-441)

REVENUE DESCRIPTION:	Motor vehicles within the city limits of Gainesville are subject to ad valorem taxation.
FUND:	General
ACCOUNT NUMBER:	100.0000.00.311310.000
SOURCE:	Property Owners
USE:	No specific use required
FEE SCHEDULE:	Based on values set by the State, millage rate set by City Council
METHOD OF PAYMENT:	Various
COLLECTION FREQUENCY:	Owner pays annually based on birthday/ Collections have changed since the passage of Georgia House Bill 386.
EXEMPTIONS:	Vehicles purchased after February 28, 2013.
EXPIRATIONS:	None
REVENUE FLUCTUATIONS:	Millage rate fluctuates as shown on chart below. Effective March 2013, this tax no longer applies to new titles.
PROJECTION METHOD:	Prior Year Digest and Historical Trends
REVENUE COLLECTOR:	Hall County Tax Commissioner / Financial Services

FISCAL HISTORY AND REVENUE PROJECTIONS



Year	Amount	% Change
2019	46,353	N/A
2020	37,458	-19.2%
2021	25,779	-31.2%
2022	29,182	13.2%
2023	11,482	-60.7%
2024	10,873	-5.3%
2025	11,220	3.2%
2026	11,220	0.0%

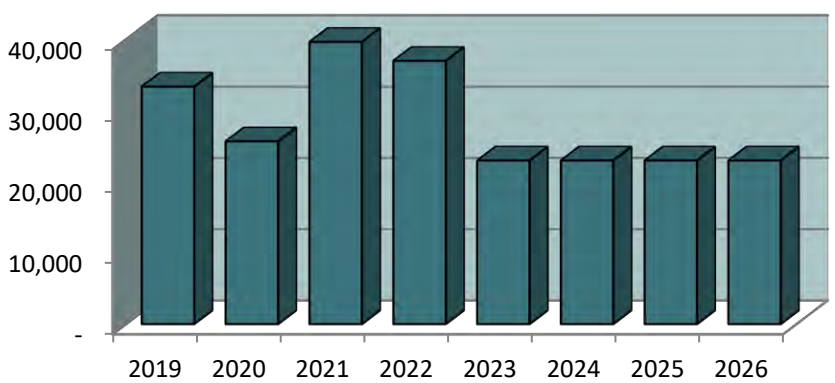
2025 is an estimation
2026 is a projection

PENALTIES & INTEREST

LEGAL AUTHORIZATION FOR COLLECTION: (O.C.G.A. 48-5-3)

REVENUE DESCRIPTION:	Penalties and Interest for Delinquent Property Tax and returns not filed or filed late.
FUND:	General
ACCOUNT NUMBER:	100.0000.00.319150.000, 100.0000.00.319500.000, 100.0000.00.31910
SOURCE:	Property Owners
USE:	No specific use required
FEE SCHEDULE:	Penalties are 10% of delinquent or under reported amount Interest is 1% per month
METHOD OF PAYMENT:	Various
COLLECTION FREQUENCY:	Various
EXEMPTIONS:	None
EXPIRATIONS:	None
PROJECTION METHOD:	Historical Trends
REVENUE COLLECTOR:	Financial Services

FISCAL HISTORY AND REVENUE PROJECTIONS



Year	Amount	% Change
2019	33,341	N/A
2020	25,655	-23.1%
2021	39,627	54.5%
2022	36,956	-6.7%
2023	22,974	-37.8%
2024	22,974	0.0%
2025	22,974	0.0%
2026	22,974	0.0%

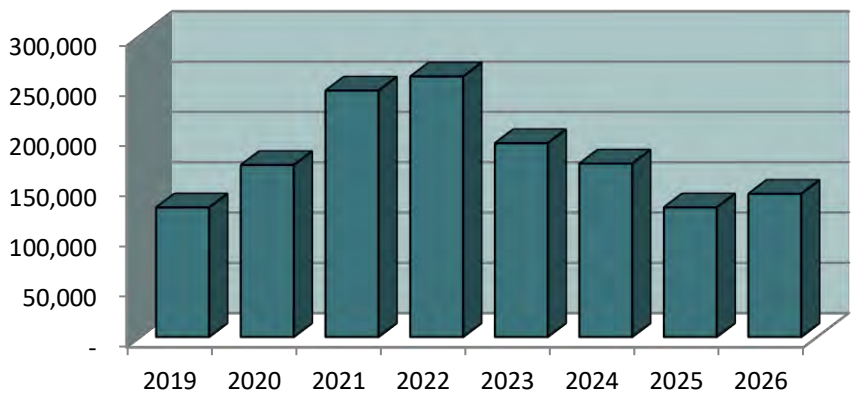
2025 is an estimation
2026 is a projection

INTANGIBLE TAX

LEGAL AUTHORIZATION FOR COLLECTION: (O.C.G.A. 48-6-21 & 48-6-23)

REVENUE DESCRIPTION:	Intangible tax is levied annually on certain types of property (money, stocks, and bonds).
FUND:	General
ACCOUNT NUMBER:	100.0000.00.311340.000
SOURCE:	Taxpayers owning intangible property
USE:	No specific use required
FEE SCHEDULE:	Ga. Revenue Commissioner assesses tax based on returns filed.
METHOD OF PAYMENT:	Payment from Hall County
COLLECTION FREQUENCY:	Monthly around the 15th
EXEMPTIONS:	See O.C.G.A. 48-6-22
EXPIRATIONS:	None
REVENUE FLUCTUATIONS:	None
PROJECTION METHOD:	Historical Trends & Economy
REVENUE COLLECTOR:	Hall County Tax Commissioner / Financial Services

FISCAL HISTORY AND REVENUE PROJECTIONS



Year	Amount	% Change
2019	128,902	N/A
2020	171,048	32.7%
2021	245,170	43.3%
2022	259,169	5.7%
2023	192,837	-25.6%
2024	172,517	-10.5%
2025	128,902	-25.3%
2026	142,449	10.5%

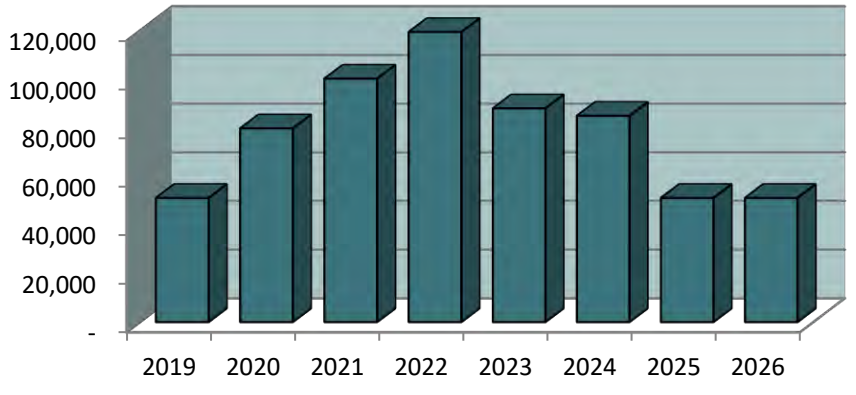
2025 is an estimation.
2026 is a projection.

REAL ESTATE TRANSFER TAX

LEGAL AUTHORIZATION FOR COLLECTION: (O.C.G.A. 48-6-1)

REVENUE DESCRIPTION:	Tax levied on the fair market value of real estate located within the City Limits when ownership is transferred.
FUND:	General
ACCOUNT NUMBER:	100.0000.00.311600.000
SOURCE:	Person who executes the deed
USE:	No specific use required
FEE SCHEDULE:	$1 per $1,000 of value & 10 cents per $100 of value. This amount is divided among local governments proportionally based on millage rate.
METHOD OF PAYMENT:	Payment from the State of Georgia Revenue Commissioner
COLLECTION FREQUENCY:	Semi-annually in December and June
EXEMPTIONS:	See O.C.G.A. 48-6-2
PROJECTION METHOD:	Historical Trends and Economy
REVENUE COLLECTOR:	County Clerk of Sup. Courts collects and remits to State

FISCAL HISTORY AND REVENUE PROJECTIONS



Year	Amount	% Change
2019	51,062	N/A
2020	79,683	56.1%
2021	100,108	25.6%
2022	119,304	19.2%
2023	87,882	-26.3%
2024	84,833	-3.5%
2025	51,062	-39.8%
2026	51,062	0.0%

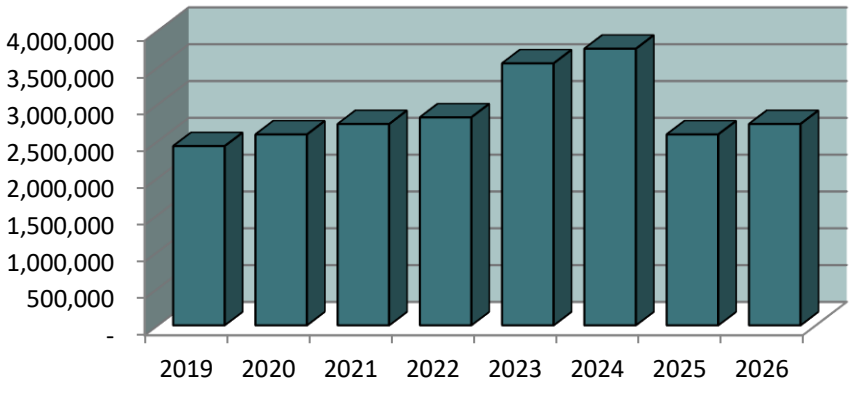
2025 is an estimation.
2026 is a projection.

INSURANCE PREMIUM TAX

LEGAL AUTHORIZATION FOR COLLECTION: (CITY CODE 6-6-4 & 6-6-5)
(O.C.G.A. 33-8-8.1, 33-8-8.2 & 33-8-4)

REVENUE DESCRIPTION:	Excise tax on insurance premiums on persons, property or risks written by insurance companies conducting business within the City.
FUND:	General
ACCOUNT NUMBER:	100.0000.00.316200.000
SOURCE:	Insurance Companies doing business within the City
USE:	No specific use required
FEE SCHEDULE:	Life insurance is 1.0% of gross direct premiums All other insurance is 2.5% of gross direct premiums
METHOD OF PAYMENT:	Payment from State Insurance Commissioner
COLLECTION FREQUENCY:	Annually in October for the previous calendar year
EXEMPTIONS:	None
SPECIAL REQUIREMENTS:	None
PROJECTION METHOD:	Historical Trends & Insurance Market
REVENUE COLLECTOR:	State Insurance Commissioner / City Marshal

FISCAL HISTORY AND REVENUE PROJECTIONS



Year	Amount	% Change
2019	2,433,437	N/A
2020	2,591,703	6.5%
2021	2,733,401	5.5%
2022	2,823,726	3.3%
2023	3,557,708	26.0%
2024	3,755,911	5.6%
2025	2,591,703	-31.0%
2026	2,733,541	5.5%

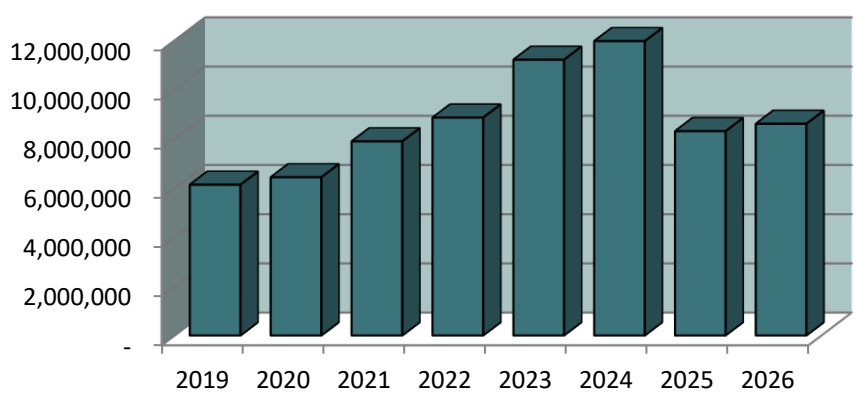
2025 is an estimation.
2026 is a projection.

LOCAL OPTION SALES TAX

LEGAL AUTHORIZATION FOR COLLECTION: (O.C.G.A. 48-8-80, 48-8-82 & 48-8-85)

REVENUE DESCRIPTION:	A 1% sales tax is levied on retail sales, rentals, leases, uses, or consumption of tangible personal property and selected services.
FUND:	General
ACCOUNT NUMBER:	100.0000.00.313100.000
SOURCE:	Retail Vendors or Consumers
USE:	No specific use required
FEE SCHEDULE:	Intergovernmental Agreement with Hall County establishes a distribution formula
METHOD OF PAYMENT:	Payment from Department of Revenue
COLLECTION FREQUENCY:	Monthly
FLUCTUATIONS:	FY2021 due to COVID 19
EXEMPTIONS:	Same exemptions that apply to State Sales Tax
EXPIRATIONS:	May only be discontinued after referendum approval
PROJECTION METHOD:	Historical trends, economic conditions, and any changes to the ratio with Hall County
REVENUE COLLECTOR:	State Revenue Commissioner / Financial Services

FISCAL HISTORY AND REVENUE PROJECTIONS



Year	Amount	% Change
2019	6,130,320	N/A
2020	6,434,700	5.0%
2021	7,892,079	22.6%
2022	8,858,884	12.3%
2023	11,211,868	26.6%
2024	11,968,765	6.8%
2025	8,307,080	-30.6%
2026	8,607,080	3.6%

2025 is an estimation.

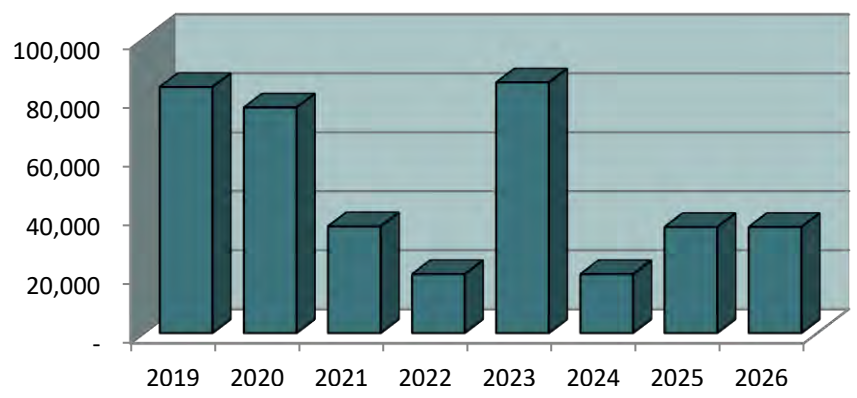
2026 is a projection.

PAYMENTS IN LIEU OF TAXES

LEGAL AUTHORIZATION FOR COLLECTION: (CONTRACT WITH HOUSING AUTHORITY)

REVENUE DESCRIPTION:	This is the yearly payment in lieu of taxes by the Gainesville Housing Authority.
FUND:	General
ACCOUNT NUMBER:	100.0000.00.338000.000
SOURCE:	Gainesville Housing Authority
USE:	No specific use required
FEE SCHEDULE:	10% of the total dwelling unit rent minus utilities
METHOD OF PAYMENT:	Payment from the Housing Authority of the City of Gainesville
COLLECTION FREQUENCY:	Annually in October
FLUCTUATIONS:	No Major Fluctuations
EXPIRATIONS:	None
PROJECTION METHOD:	Based on rent charged by Housing Authority for the 12 months ended on the prior September 30 net of utility costs.
REVENUE COLLECTOR:	Financial Services

FISCAL HISTORY AND REVENUE PROJECTIONS



Year	Amount	% Change
2019	83,485	N/A
2020	76,547	-8.3%
2021	36,221	-52.7%
2022	20,000	-44.8%
2023	85,048	325.2%
2024	20,000	-76.5%
2025	36,000	80.0%
2026	36,000	0.0%

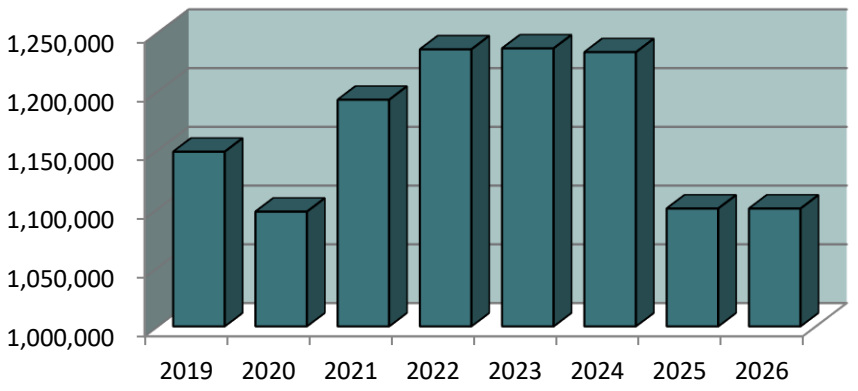
2025 is an estimation.

OCCUPATIONAL TAX

LEGAL AUTHORIZATION FOR COLLECTION: (CITY CODE 6-2)

REVENUE DESCRIPTION:	Tax levied on businesses with in the City Limits based upon the number of employees at each business location.
FUND:	General
ACCOUNT NUMBER:	100.0000.00.316100.000
SOURCE:	Local Businesses
USE:	No specific use required
FEE SCHEDULE:	Various
METHOD OF PAYMENT:	Various
COLLECTION FREQUENCY:	Due January 15, delinquent penalty assessed April 15
EXEMPTIONS:	None
EXPIRATIONS:	None
REVENUE FLUCTUATIONS:	Stable
PROJECTION METHOD:	Historical Trend Analysis weighted by recent economic conditions.
REVENUE COLLECTOR:	Business Services Manager

FISCAL HISTORY AND REVENUE PROJECTIONS



Year	Amount	% Change
2019	1,148,669	N/A
2020	1,097,643	-4.4%
2021	1,192,898	8.7%
2022	1,235,805	3.6%
2023	1,236,628	0.1%
2024	1,233,424	-0.3%
2025	1,100,300	-10.8%
2026	1,100,300	0.0%

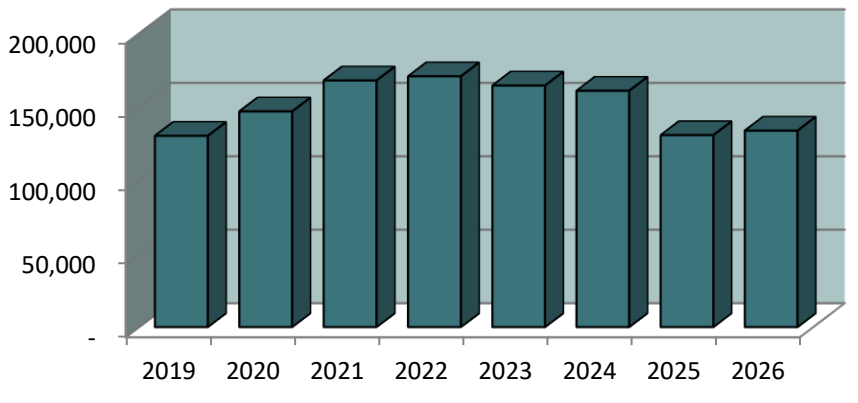
2025 is an estimation.
2026 is a projection.

LIQUOR TAX

LEGAL AUTHORIZATION FOR COLLECTION: (CITY CODE 10-1-63, 6-4-39 & O.C.G.A. 3-4-80)

REVENUE DESCRIPTION:	Excise tax on distilled spirits distributed by a distributor to retailers.
FUND:	General
ACCOUNT NUMBER:	100.0000.00.314200.002
SOURCE:	Distributors within the City Limits
USE:	No specific use required
FEE SCHEDULE:	22 cents per liter
METHOD OF PAYMENT:	Payment from each distribution establishment
COLLECTION FREQUENCY:	Monthly - due by the 20th of the following month
EXEMPTIONS:	None
EXPIRATIONS:	None
SPECIAL REQUIREMENTS:	None
PROJECTION METHOD:	Historical Trend Analysis weighted by recent economic conditions.
REVENUE COLLECTOR:	Business Services Manager

FISCAL HISTORY AND REVENUE PROJECTIONS



Year	Amount	% Change
2019	130,208	N/A
2020	146,835	12.8%
2021	167,904	14.3%
2022	170,730	1.7%
2023	164,457	-3.7%
2024	160,889	-2.2%
2025	130,667	-18.8%
2026	133,745	2.4%

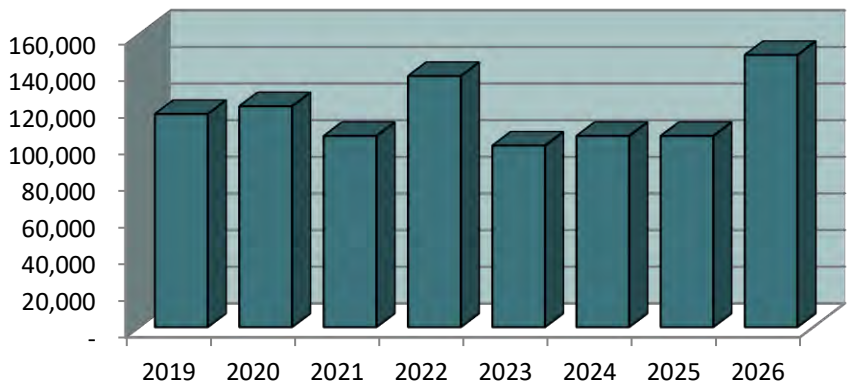
2025 is an estimation.
2026 is a projection.

MIXED DRINK TAX

LEGAL AUTHORIZATION FOR COLLECTION: (CITY CODE 10-1-63, 6-4-31 & O.C.G.A. 3-4-130)

REVENUE DESCRIPTION:	Excise tax on distilled spirits sold by the drink to consumers.
FUND:	General
ACCOUNT NUMBER:	100.0000.00.314300.000
SOURCE:	Retailers within the City Limits
USE:	No specific use required
FEE SCHEDULE:	3% of all mixed drink sales
METHOD OF PAYMENT:	Payment from each retail establishment
COLLECTION FREQUENCY:	Monthly - due by the 20th of the following month
EXEMPTIONS:	None
EXPIRATIONS:	None
REVENUE FLUCTUATION:	An audit was conducted in 2011
PROJECTION METHOD:	Historical Trend Analysis weighted by recent economic conditions.
REVENUE COLLECTOR:	Business Services Manager

FISCAL HISTORY AND REVENUE PROJECTIONS



Year	Amount	% Change
2019	116,417	N/A
2020	120,671	3.7%
2021	104,408	-13.5%
2022	137,146	31.4%
2023	99,134	-27.7%
2024	104,408	5.3%
2025	104,408	0.0%
2026	148,645	42.4%

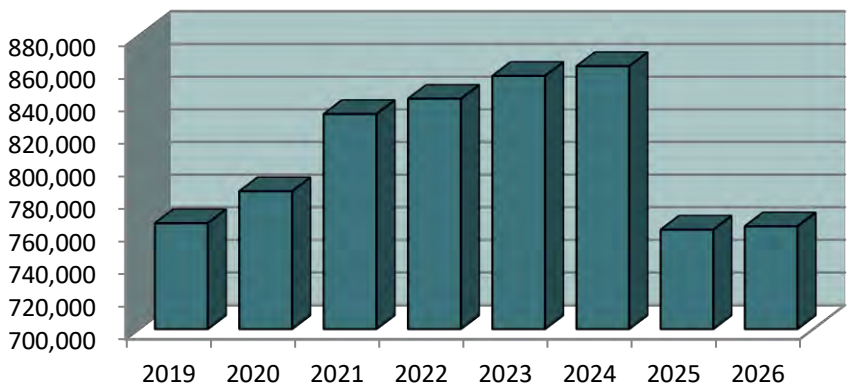
2025 is an estimation.
2026 is a projection.

BEER TAX

LEGAL AUTHORIZATION FOR COLLECTION: (CITY CODE 10-1-63, O.C.G.A. 3-5-80 & 3-5-81)

REVENUE DESCRIPTION:	Excise tax on beer where it is sold in bulk.
FUND:	General
ACCOUNT NUMBER:	100.0000.00.314200.001
SOURCE:	Wholesalers within the City Limits
USE:	No specific use required
FEE SCHEDULE:	$6 per 15.5 gal. Keg, 5 cents per 12 oz Beer
METHOD OF PAYMENT:	Payment from each wholesale establishment
COLLECTION FREQUENCY:	Monthly - due by the 10th of the following month
EXEMPTIONS:	None
EXPIRATIONS:	None
SPECIAL REQUIREMENTS:	None
PROJECTION METHOD:	Historical Trend Analysis weighted by recent economic conditions.
REVENUE COLLECTOR:	Business Services Manager

FISCAL HISTORY AND REVENUE PROJECTIONS



Year	Amount	% Change
2019	764,898	N/A
2020	784,429	2.6%
2021	831,779	6.0%
2022	841,139	1.1%
2023	855,126	1.7%
2024	861,086	0.7%
2025	760,891	-11.6%
2026	762,981	0.3%

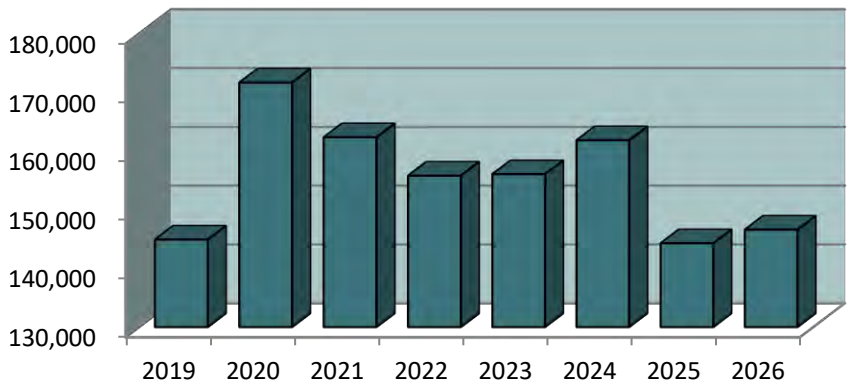
2025 is an estimation.
2026 is a projection.

WINE TAX

LEGAL AUTHORIZATION FOR COLLECTION: (CITY CODE 10-1-63 & O.C.G.A. 3-6-60)

REVENUE DESCRIPTION:	Excise tax on wine where it is sold in bulk.
FUND:	General
ACCOUNT NUMBER:	100.0000.00.314200.003
SOURCE:	Wholesalers within the City Limits
USE:	No specific use required
FEE SCHEDULE:	22 cents per liter
METHOD OF PAYMENT:	Payment from each wholesale establishment
COLLECTION FREQUENCY:	Monthly - due by the 10th of the following month
EXEMPTIONS:	None
EXPIRATIONS:	None
SPECIAL REQUIREMENTS:	None
PROJECTION METHOD:	Historical Trend Analysis weighted by recent economic conditions.
REVENUE COLLECTOR:	Business Services Manager

FISCAL HISTORY AND REVENUE PROJECTIONS



Year	Amount	% Change
2019	144,895	N/A
2020	171,628	18.4%
2021	162,308	-5.4%
2022	155,773	-4.0%
2023	156,023	0.2%
2024	161,801	3.7%
2025	144,271	-10.8%
2026	146,581	1.6%

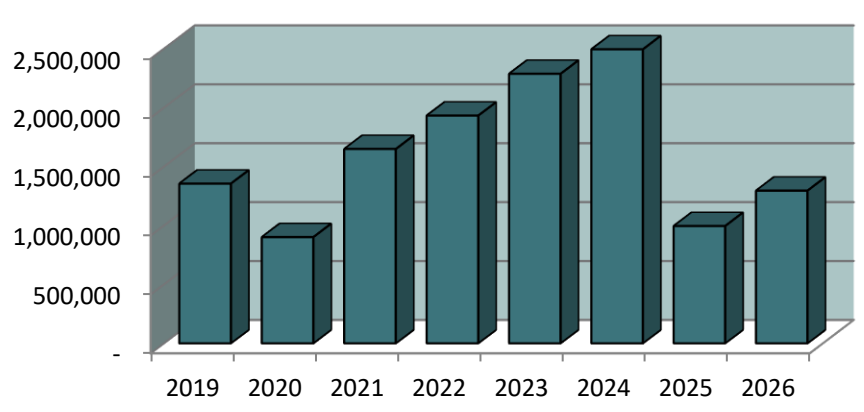
2025 is an estimation.
2026 is a projection.

TITLE AD VALOREM TAX

LEGAL AUTHORIZATION FOR COLLECTION: (O.C.G.A 48-5C-1)

REVENUE DESCRIPTION:	Alternative Ad Valorem tax on Motor Vehicles
YEAR OF INCEPTION:	FY2013
FUND:	General
ACCOUNT NUMBER:	100.0000.00.311315.000
SOURCE:	Consumers
USE:	No specific use required
FEE SCHEDULE:	Based on values set by the State.
METHOD OF PAYMENT:	Various
COLLECTION FREQUENCY:	At the time of purchase.
EXEMPTIONS:	Any title issued in this state before March 1, 2013.
EXPIRATIONS:	None
REVENUE FLUCTUATION:	Decrease Due to HB329 and HB779
PROJECTION METHOD:	Historical Trend Analysis weighted by recent economic conditions.
REVENUE COLLECTOR:	Hall County Tax Commissioner / Financial Services

FISCAL HISTORY AND REVENUE PROJECTIONS



Year	Amount	% Change
2019	1,355,273	N/A
2020	901,129	-33.5%
2021	1,649,222	83.0%
2022	1,932,571	17.2%
2023	2,287,529	18.4%
2024	2,495,470	9.1%
2025	995,707	-60.1%
2026	1,295,470	30.1%

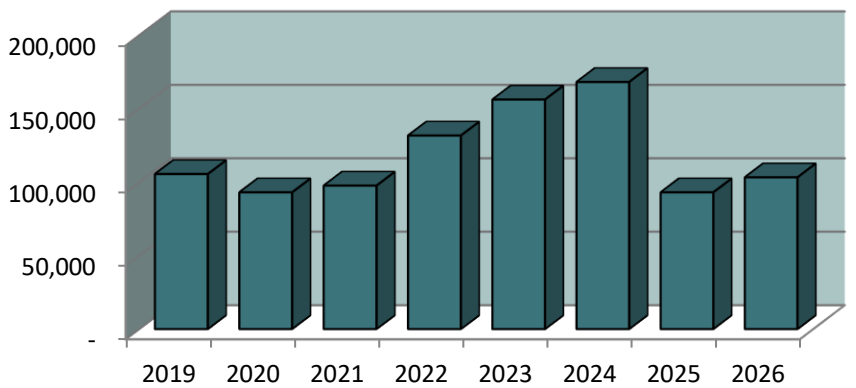
2025 is an estimation.
2026 is a projection.

LOCAL OPTION ENERGY EXCISE TAX

LEGAL AUTHORIZATION FOR COLLECTION: (O.C.G.A 48-13-110)

REVENUE DESCRIPTION:	Excise tax on Energy Consumption.
YEAR OF INCEPTION:	FY2013
FUND:	General
ACCOUNT NUMBER:	100.0000.00.314500.000
SOURCE:	Property Owners
USE:	No specific use required
FEE SCHEDULE:	Based on values set by the State.
METHOD OF PAYMENT:	Various
COLLECTION FREQUENCY:	When such sale, use, storage or consumption of energy consitutes a taxable event.
EXEMPTIONS:	None
EXPIRATIONS:	None
SPECIAL REQUIREMENTS:	None
PROJECTION METHOD:	Limited Historical Trend Analysis, new revenue source.
REVENUE COLLECTOR:	Hall County Tax Commissioner / Financial Services

FISCAL HISTORY AND REVENUE PROJECTIONS



Year	Amount	% Change
2019	105,555	N/A
2020	93,092	-11.8%
2021	97,671	4.9%
2022	131,773	34.9%
2023	156,272	18.6%
2024	168,232	7.7%
2025	93,092	-44.7%
2026	103,314	11.0%

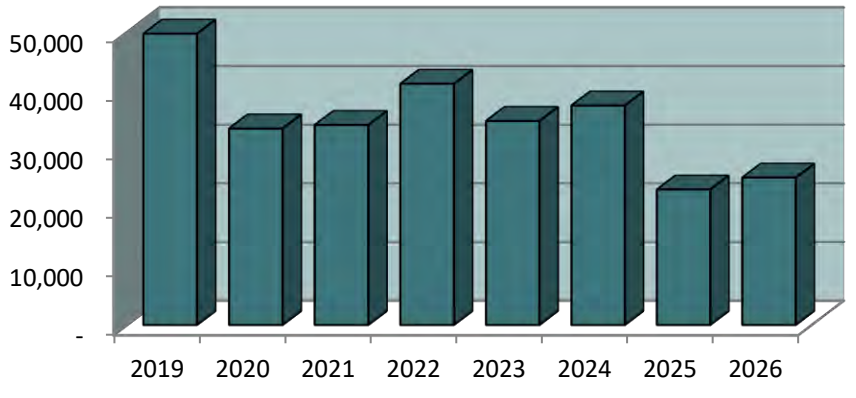
2025 is an estimation.
2026 is a projection.

FRANCHISE - OTHER TELECOMMUNICATIONS

LEGAL AUTHORIZATION FOR COLLECTION: (O.C.G.A 48-13-110)

REVENUE DESCRIPTION:	This fee is levied on telecommunication companies for the use of streets and public places in the City of Gainesville to conduct business.
FUND:	General
ACCOUNT NUMBER:	100.0000.00.311760.003
SOURCE:	Telecommunication companies other than AT&T
USE:	No specific use required
FEE SCHEDULE:	3% of gross receipts
METHOD OF PAYMENT:	Payment from telecommunication service providers
COLLECTION FREQUENCY:	Quarterly
EXEMPTIONS:	None
EXPIRATIONS:	None
REVENUE FLUCTUATIONS:	Collection from other telecommunication companies began FY2015
PROJECTION METHOD:	Historical Trends
REVENUE COLLECTOR:	Financial Services

FISCAL HISTORY AND REVENUE PROJECTIONS



Year	Amount	% Change
2019	49,656	N/A
2020	33,491	-32.6%
2021	34,088	1.8%
2022	41,114	20.6%
2023	34,773	-15.4%
2024	37,407	7.6%
2025	23,077	-38.3%
2026	25,122	8.9%

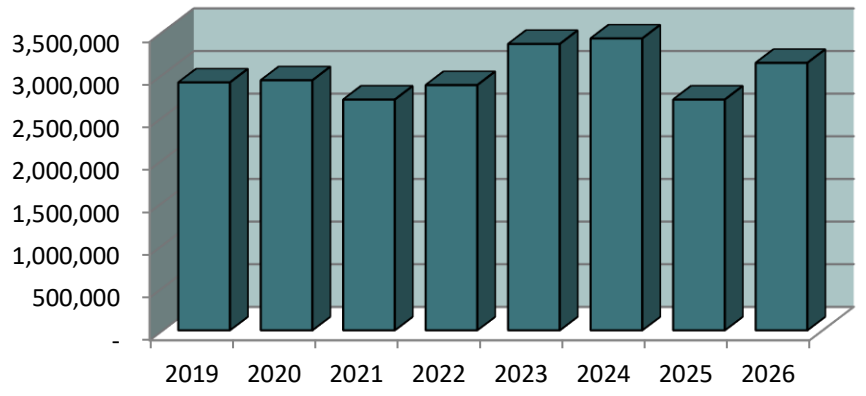
2025 is an estimation.
2026 is a projection.

FRANCHISE - GEORGIA POWER

LEGAL AUTHORIZATION FOR COLLECTION: (O.C.G.A. 48-5-420 & 48-5-421)

REVENUE DESCRIPTION:	This fee is levied to Georgia Power for the use of streets and public places in the City of Gainesville to conduct business.
FUND:	General
ACCOUNT NUMBER:	100.0000.00.311710.001
SOURCE:	Georgia Power Company
USE:	No specific use required
FEE SCHEDULE:	4% of gross receipts
METHOD OF PAYMENT:	Payment from Georgia Power
COLLECTION FREQUENCY:	Annually - February
EXEMPTIONS:	None
EXPIRATIONS:	2015
REVENUE FLUCTUATIONS:	None
PROJECTION METHOD:	Historical Trends
REVENUE COLLECTOR:	Financial Services

FISCAL HISTORY AND REVENUE PROJECTIONS



Year	Amount	% Change
2019	2,906,553	N/A
2020	2,932,120	0.9%
2021	2,705,773	-7.7%
2022	2,875,316	6.3%
2023	3,358,050	16.8%
2024	3,422,431	1.9%
2025	2,705,773	-20.9%
2026	3,135,946	15.9%

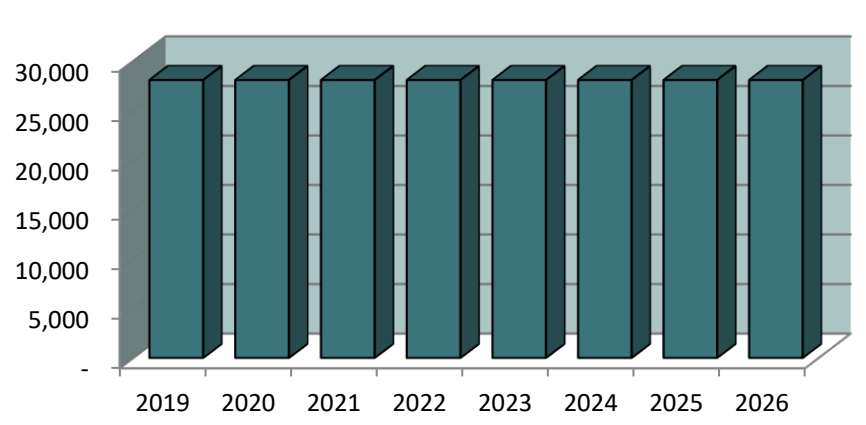
2025 is an estimation.
2026 is a projection.

FRANCHISE - WINDSTREAM

LEGAL AUTHORIZATION FOR COLLECTION: (O.C.G.A. 48-5-420 & 48-5-421)

REVENUE DESCRIPTION:	This fee is levied for the use of streets and public places in the City of Gainesville to conduct business.
FUND:	General
ACCOUNT NUMBER:	100.0000.00.311760.002
SOURCE:	Windstream
USE:	No specific use required
FEE SCHEDULE:	Based on linear feet of cable installed
METHOD OF PAYMENT:	Payment from Windstream
COLLECTION FREQUENCY:	Annually - February
EXEMPTIONS:	None
EXPIRATIONS:	None
REVENUE FLUCTUATIONS:	FY2021 COVID Projections
PROJECTION METHOD:	Historical Trends
REVENUE COLLECTOR:	Financial Services

FISCAL HISTORY AND REVENUE PROJECTIONS



Year	Amount	% Change
2019	28,056	N/A
2020	28,056	0.0%
2021	28,056	0.0%
2022	28,056	0.0%
2023	28,056	0.0%
2024	28,056	0.0%
2025	28,056	0.0%
2026	28,056	0.0%

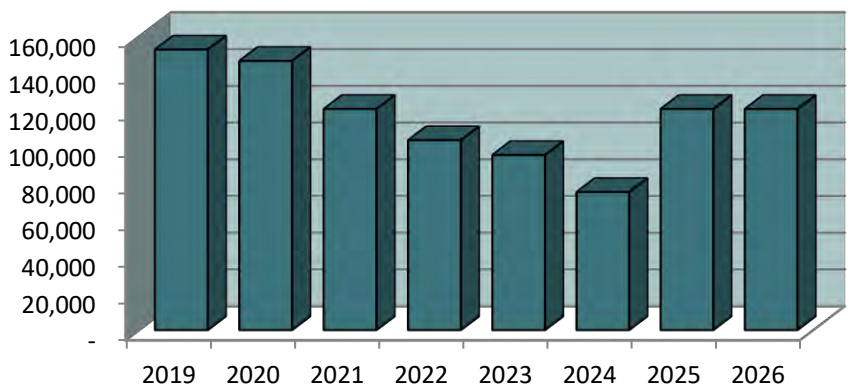
2025 is an estimation.
2026 is a projection.

FRANCHISE - AT&T

LEGAL AUTHORIZATION FOR COLLECTION: (O.C.G.A. 48-5-420 & 48-5-421)

REVENUE DESCRIPTION:	This franchise fee is collected for the use and occupancy of the streets and public places in the City of Gainesville.
FUND:	General
ACCOUNT NUMBER:	100.0000.00.311760.001
SOURCE:	AT&T
USE:	No specific use required
FEE SCHEDULE:	3% of gross receipts
METHOD OF PAYMENT:	Payment from AT&T
COLLECTION FREQUENCY:	Quarterly
EXEMPTIONS:	None
REVENUE FLUCTUATIONS:	None
EXPIRATIONS:	None
PROJECTION METHOD:	Historical Trends
REVENUE COLLECTOR:	Financial Services

FISCAL HISTORY AND REVENUE PROJECTIONS



Year	Amount	% Change
2019	152,807	N/A
2020	146,624	-4.0%
2021	120,428	-17.9%
2022	103,416	-14.1%
2023	95,369	-7.8%
2024	75,195	-21.2%
2025	120,428	60.2%
2026	120,428	0.0%

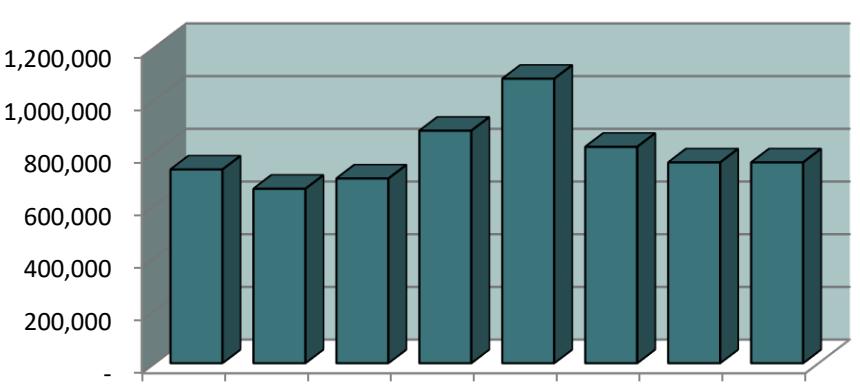
2025 is an estimation.
2026 is a projection.

FRANCHISE - LIBERTY ENERGY

LEGAL AUTHORIZATION FOR COLLECTION: (O.C.G.A. 48-5-420 & 48-5-421)

REVENUE DESCRIPTION:	This franchise fee is collected for the use and occupancy of the streets and public places in the City of Gainesville.
FUND:	General
ACCOUNT NUMBER:	100.0000.00.311730.002
SOURCE:	Liberty Energy / Atmos Energy
USE:	No specific use required
FEE SCHEDULE:	5% of gross receipts
METHOD OF PAYMENT:	Payment from Liberty Energy
COLLECTION FREQUENCY:	Quarterly
EXEMPTIONS:	None
EXPIRATIONS:	2024
REVENUE FLUCTUATIONS:	Fuel prices and temperatures can cause fluctuations
PROJECTION METHOD:	Historical Trends
REVENUE COLLECTOR:	Financial Services

FISCAL HISTORY AND REVENUE PROJECTIONS



Year	Amount	% Change
2019	735,280	N/A
2020	662,118	-10.0%
2021	700,992	5.9%
2022	882,416	25.9%
2023	1,079,661	22.4%
2024	821,156	-23.9%
2025	762,117	-7.2%
2026	762,117	0.0%

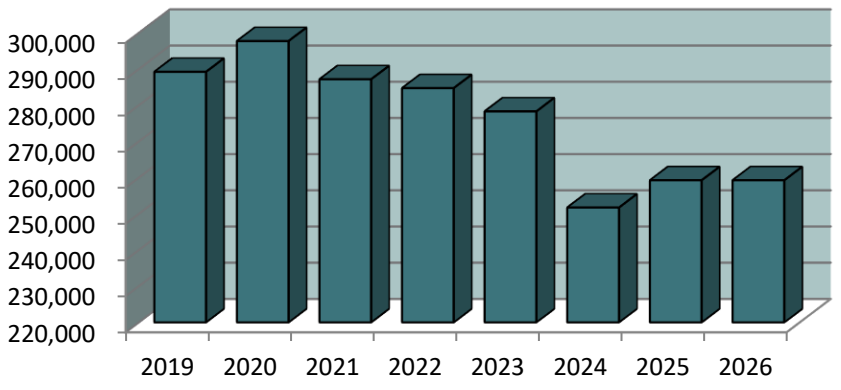
2025 is an estimation.

FRANCHISE - CHARTER COMMUNICATIONS

LEGAL AUTHORIZATION FOR COLLECTION: (O.C.G.A 48-5-420 & 48-5-421)

REVENUE DESCRIPTION:	This franchise fee is collected for the use and occupancy of the streets and public places in the City of Gainesville.
FUND:	General
ACCOUNT NUMBER:	100.0000.00.311750.001
SOURCE:	Charter Communications
USE:	No specific use required
FEE SCHEDULE:	5% of gross receipts
METHOD OF PAYMENT:	Payment from Charter Communications
COLLECTION FREQUENCY:	Quarterly
EXEMPTIONS:	None
EXPIRATIONS:	Converted to State franchise 2009
REVENUE FLUCTUATIONS:	None
PROJECTION METHOD:	Historical Trends
REVENUE COLLECTOR:	Financial Services

FISCAL HISTORY AND REVENUE PROJECTIONS



Year	Amount	% Change
2019	289,208	N/A
2020	297,714	2.9%
2021	287,154	-3.5%
2022	284,703	-0.9%
2023	278,280	-2.3%
2024	251,718	-9.5%
2025	259,247	3.0%
2026	259,247	0.0%

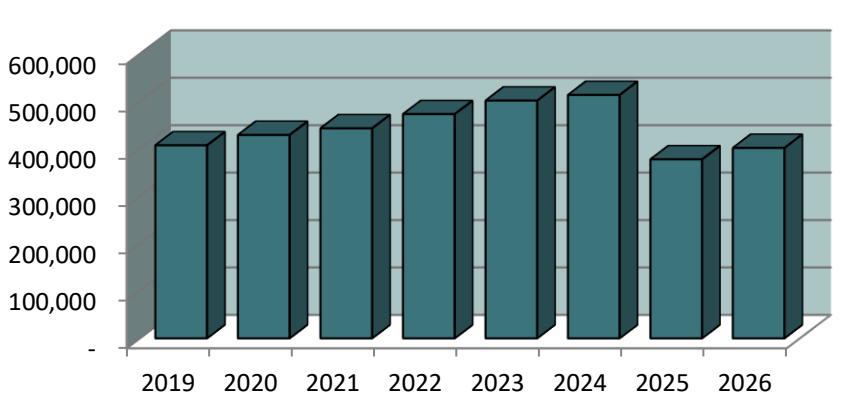
2025 is an estimation.
2026 is a projection.

FRANCHISE - JACKSON EMC

LEGAL AUTHORIZATION FOR COLLECTION: (O.C.G.A. 48-5-420 & 48-5-421)

REVENUE DESCRIPTION:	This franchise fee is collected for the use and occupancy of the streets and public places in the City of Gainesville.
FUND:	General
ACCOUNT NUMBER:	100.0000.00.311710.002
SOURCE:	Jackson EMC
USE:	No specific use required
FEE SCHEDULE:	4% of gross receipts
METHOD OF PAYMENT:	Payment from Jackson EMC
COLLECTION FREQUENCY:	Annually
EXEMPTIONS:	None
EXPIRATIONS:	None
REVENUE FLUCTUATIONS:	None
PROJECTION METHOD:	Historical Trends
REVENUE COLLECTOR:	Financial Services

FISCAL HISTORY AND REVENUE PROJECTIONS



Year	Amount	% Change
2019	406,987	N/A
2020	428,820	5.4%
2021	442,772	3.3%
2022	472,765	6.8%
2023	501,306	6.0%
2024	513,201	2.4%
2025	377,361	-26.5%
2026	401,551	6.4%

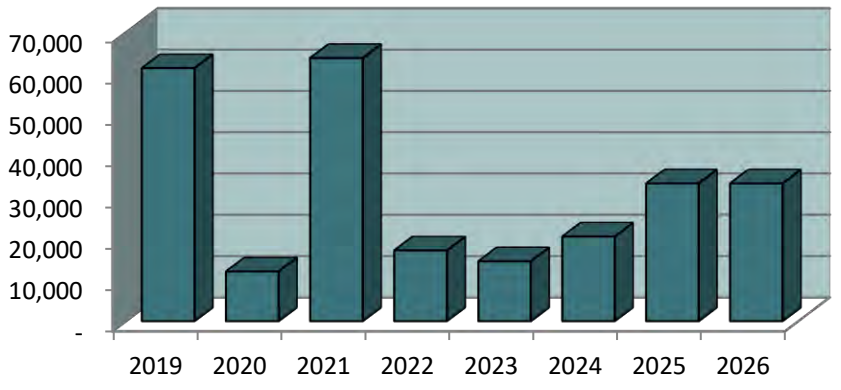
2025 is an estimation.
2026 is a projection.

FRANCHISE - ATLANTA GAS

LEGAL AUTHORIZATION FOR COLLECTION: (O.C.G.A 48-5-420 & 48-5-421)

REVENUE DESCRIPTION:	This franchise fee is collected for the use and occupancy of the streets and public places in the City of Gainesville.
FUND:	General
ACCOUNT NUMBER:	100.0000.00.311730.001
SOURCE:	Atlanta Gas Company
USE:	No specific use required
FEE SCHEDULE:	Base Year Factor Formula
METHOD OF PAYMENT:	Payment from Atlanta Gas
COLLECTION FREQUENCY:	Quarterly
EXEMPTIONS:	None
EXPIRATIONS:	None
REVENUE FLUCTUATIONS:	None
PROJECTION METHOD:	Historical Trends
REVENUE COLLECTOR:	Financial Services

FISCAL HISTORY AND REVENUE PROJECTIONS



Year	Amount	% Change
2019	61,290	N/A
2020	12,037	-80.4%
2021	63,729	429.4%
2022	17,129	-73.1%
2023	14,503	-15.3%
2024	20,495	41.3%
2025	33,360	62.8%
2026	33,360	0.0%

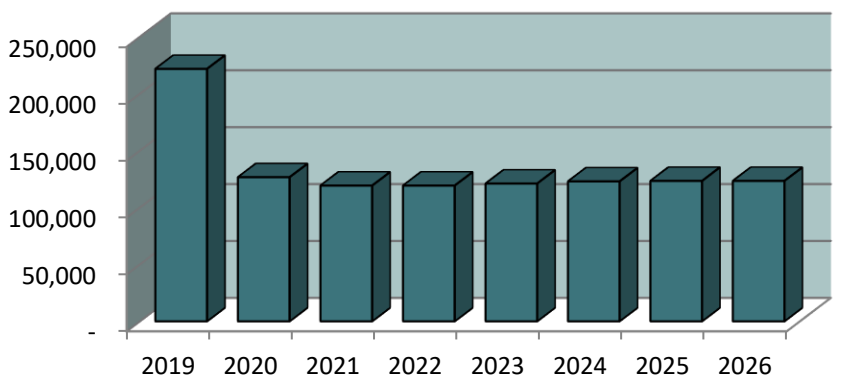
2025 is an estimation.
2026 is a projection.

RENT REVENUE

LEGAL AUTHORIZATION FOR COLLECTION:

REVENUE DESCRIPTION:	Revenue collected from the rental of City lands & buildings
FUND:	General
ACCOUNT NUMBER:	100.0000.00.381000.001
SOURCE:	Rent Agreements
USE:	No specific use required
FEE SCHEDULE:	Monthly
METHOD OF PAYMENT:	Various
COLLECTION FREQUENCY:	Monthly
EXEMPTIONS:	None
EXPIRATIONS:	Terms of contract
REVENUE FLUCTUATIONS:	None
PROJECTION METHOD:	Terms of contract
REVENUE COLLECTOR:	Financial Services

FISCAL HISTORY AND REVENUE PROJECTIONS



Year	Amount	% Change
2019	221,800	N/A
2020	126,612	-42.9%
2021	119,268	-5.8%
2022	119,264	0.0%
2023	121,041	1.5%
2024	122,939	1.6%
2025	123,367	0.3%
2026	123,367	0.0%

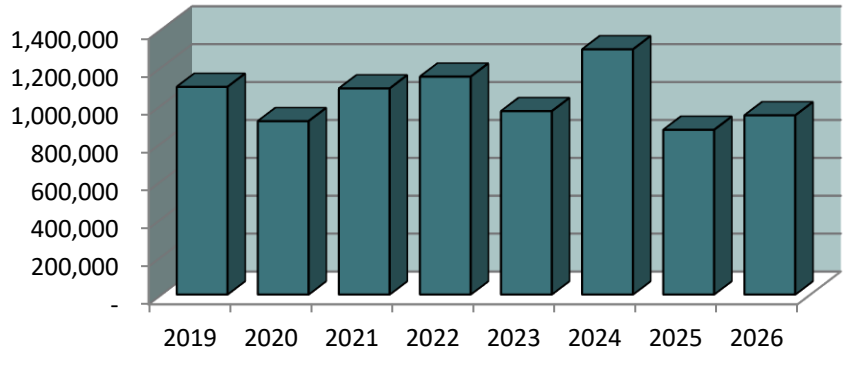
2025 is an estimation.
2026 is a projection.

FINES, FEES, AND FORFEITURES

LEGAL AUTHORIZATION FOR COLLECTION: (O.C.G.A. 40-13-22, 40-13-26 & 15-21-95)

REVENUE DESCRIPTION:	Fines and Fees collected by the Municipal Court, includes driving citations and other fines.
FUND:	General
ACCOUNT NUMBER:	100.0000.00.351170.001
SOURCE:	Various
USE:	No specific use required
FEE SCHEDULE:	Various
METHOD OF PAYMENT:	Various
COLLECTION FREQUENCY:	Daily
EXEMPTIONS:	None
EXPIRATIONS:	None
REVENUE FLUCTUATIONS:	Limited Court during FY2021; COVID
PROJECTION METHOD:	Historical Trends
REVENUE COLLECTOR:	Municipal Court

FISCAL HISTORY AND REVENUE PROJECTIONS



Year	Amount	% Change
2019	1,096,284	N/A
2020	915,126	-16.5%
2021	1,087,742	18.9%
2022	1,150,062	5.7%
2023	967,899	-15.8%
2024	1,294,430	33.7%
2025	869,314	-32.8%
2026	945,852	8.8%

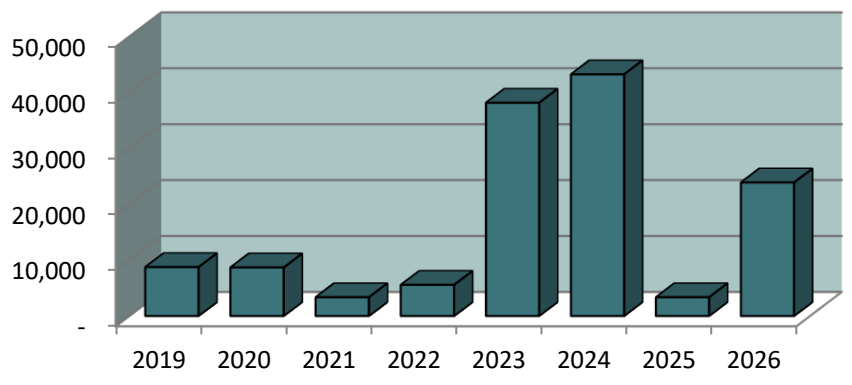
2025 is an estimation.
2026 is a projection.

PARKING FINES (Fines, Fees, and Forfeitures)

LEGAL AUTHORIZATION FOR COLLECTION: (O.C.G.A. 40-13-22 & 40-13-26)

REVENUE DESCRIPTION:	Fines and Fees collected by the Municipal Court for any person in violation of the City parking ordinance.
FUND:	General
ACCOUNT NUMBER:	100.0000.00.351170.002
SOURCE:	Various
USE:	No specific use required
FEE SCHEDULE:	Various
METHOD OF PAYMENT:	Various
COLLECTION FREQUENCY:	Daily
EXEMPTIONS:	None
EXPIRATIONS:	None
SPECIAL REQUIREMENTS:	None
PROJECTION METHOD:	Historical Trend Review & Analysis
REVENUE COLLECTOR:	Municipal Court

FISCAL HISTORY AND REVENUE PROJECTIONS



Year	Amount	% Change
2019	8,745	N/A
2020	8,680	-0.7%
2021	3,360	-61.3%
2022	5,570	65.8%
2023	38,145	584.8%
2024	43,230	13.3%
2025	3,360	-92.2%
2026	23,881	610.7%

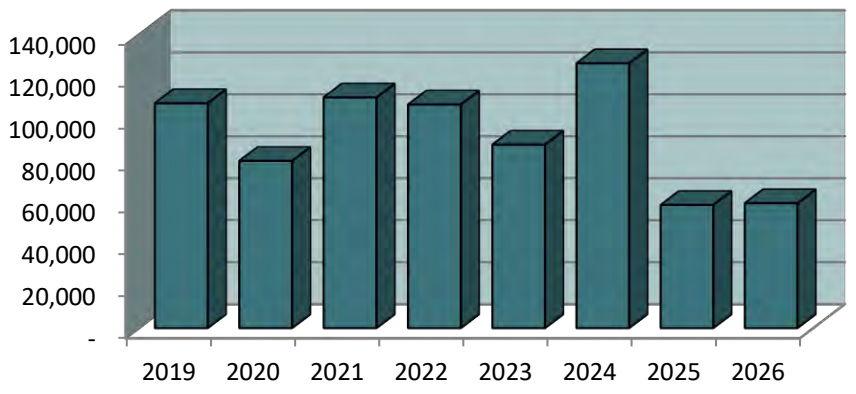
2025 is an estimation.
2026 is a projection.

JAIL FEES (Fines, Fees, and Forfeitures)

LEGAL AUTHORIZATION FOR COLLECTION: (STATE LAW)

REVENUE DESCRIPTION:	Add-on fee to fines to reimburse a portion of the cost for housing inmates
FUND:	General
ACCOUNT NUMBER:	100.0000.00.351400.001
SOURCE:	Various
USE:	To pay fee charged by the County to house inmates in jail.
FEE SCHEDULE:	10% add-on fee to all fines
METHOD OF PAYMENT:	Various
COLLECTION FREQUENCY:	Various
EXEMPTIONS:	None
EXPIRATIONS:	None
SPECIAL REQUIREMENTS:	None
PROJECTION METHOD:	Historical Trend Review and Analysis
REVENUE COLLECTOR:	Municipal Court

FISCAL HISTORY AND REVENUE PROJECTIONS



Year	Amount	% Change
2019	107,154	N/A
2020	79,668	-25.7%
2021	109,916	38.0%
2022	106,533	-3.1%
2023	87,440	-17.9%
2024	126,201	44.3%
2025	58,681	-53.5%
2026	59,508	1.4%

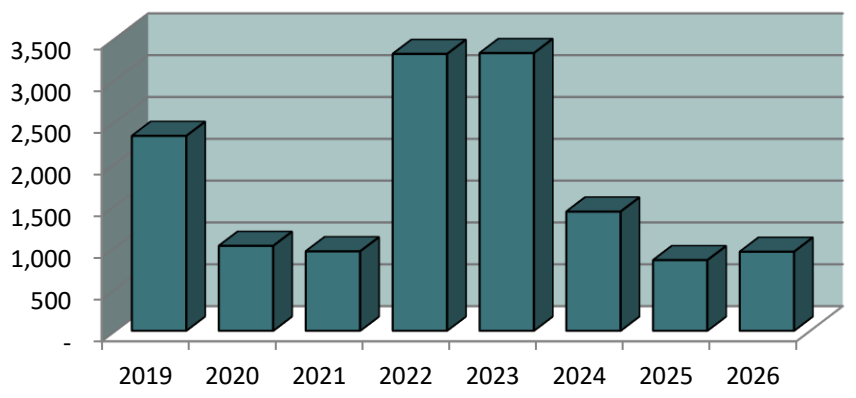
2025 is an estimation.
2026 is a projection.

WRECKER FEES (Fines, Fees, and Forfeitures)

LEGAL AUTHORIZATION FOR COLLECTION: (CITY CODE 6-1-1)

REVENUE DESCRIPTION:	Money collected on impounded vehicles.
FUND:	General
ACCOUNT NUMBER:	100.0000.00.351900.001
SOURCE:	Various
USE:	No specific use required
FEE SCHEDULE:	Towing fee charged by tow truck.
METHOD OF PAYMENT:	Payment from owner of vehicle
COLLECTION FREQUENCY:	Various
EXEMPTIONS:	None
EXPIRATIONS:	None
REVENUE FLUCTUATION:	None
PROJECTION METHOD:	Historical Trend, Economic Review and Analysis
REVENUE COLLECTOR:	Police Department

FISCAL HISTORY AND REVENUE PROJECTIONS



Year	Amount	% Change
2019	2,330	N/A
2020	1,015	-56.4%
2021	950	-6.4%
2022	3,310	248.4%
2023	3,320	0.3%
2024	1,425	-57.1%
2025	844	-40.8%
2026	945	12.0%

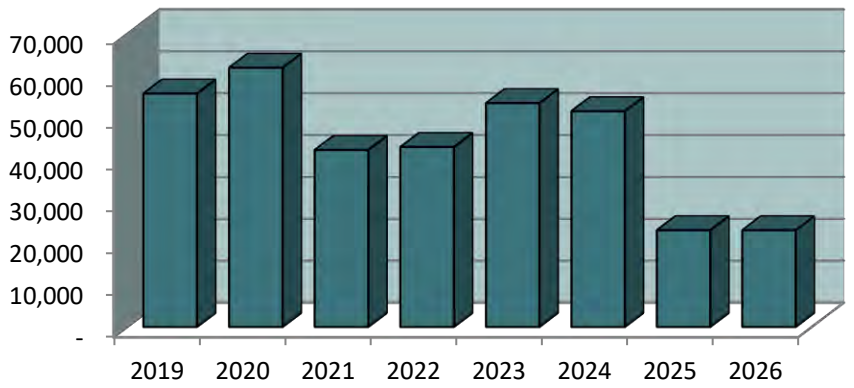
2025 is an estimation.
2026 is a projection.

OTHER FINES & FEES

LEGAL AUTHORIZATION FOR COLLECTION: (VARIOUS)

REVENUE DESCRIPTION:	Miscellaneous fees charged by the Police Department.
FUND:	General
ACCOUNT NUMBER:	100.0000.00.342100.000
SOURCE:	Various
USE:	No specific use required
FEE SCHEDULE:	
METHOD OF PAYMENT:	
COLLECTION FREQUENCY:	Various
EXEMPTIONS:	None
EXPIRATIONS:	None
REVENUE FLUCTUATION:	Reduced court appearances during FY2021; COVID
PROJECTION METHOD:	Historical Trend, Economic Review and Analysis
REVENUE COLLECTOR:	Police Department

FISCAL HISTORY AND REVENUE PROJECTIONS



Year	Amount	% Change
2019	55,714	N/A
2020	61,880	11.1%
2021	42,246	-31.7%
2022	42,959	1.7%
2023	53,425	24.4%
2024	51,500	-3.6%
2025	23,096	-55.2%
2026	23,096	0.0%

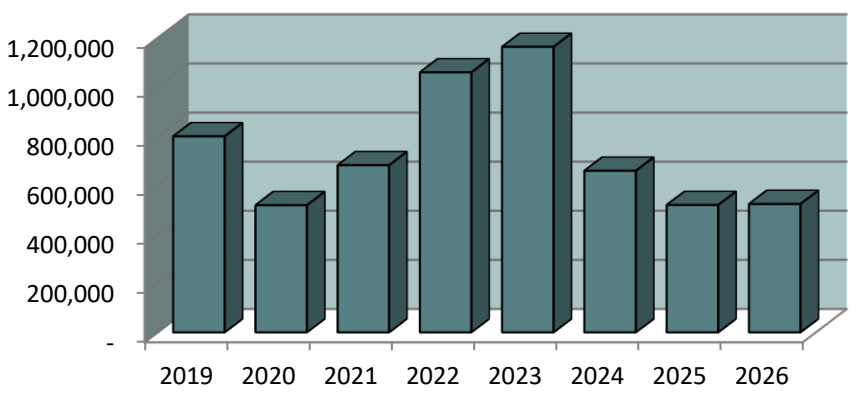
2025 is an estimation.
2026 is a projection.

PERMITS - CITY

LEGAL AUTHORIZATION FOR COLLECTION: (CITY CODE 10-1-91 & 10-1-97)

REVENUE DESCRIPTION:	Derived from sale of construction permits, i.e. building, demolition, sign, commercial, swimming pool, electrical, plumbing, and mechanical
FUND:	General
ACCOUNT NUMBER:	100.0000.00.322210.002, 100.0000.00.323100.000
SOURCE:	Various
USE:	No specific use required
FEE SCHEDULE:	See City Code 10-1-91, 10-1-97
METHOD OF PAYMENT:	Payment from Inspections
COLLECTION FREQUENCY:	Daily
EXEMPTIONS:	None
EXPIRATIONS:	None
REVENUE FLUCTUATIONS:	COVID
PROJECTION METHOD:	Historical Trend, Economic Review and Analysis
REVENUE COLLECTOR:	Development Services

FISCAL HISTORY AND REVENUE PROJECTIONS



Year	Amount	% Change
2019	798,446	N/A
2020	517,809	-35.1%
2021	680,873	31.5%
2022	1,059,026	55.5%
2023	1,162,982	9.8%
2024	658,178	-43.4%
2025	518,608	-21.2%
2026	522,737	0.8%

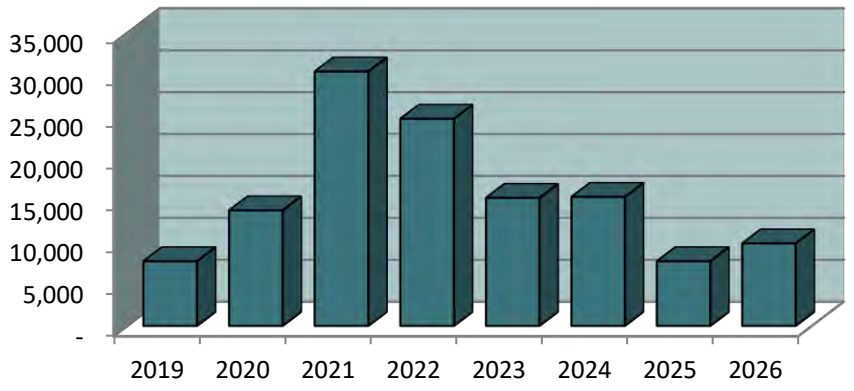
2025 is an estimation.
2026 is a projection.

ZONING FEES

LEGAL AUTHORIZATION FOR COLLECTION: (CITY CODE 10-1-91 & 10-1-97)

REVENUE DESCRIPTION:	Fees received from applications for zoning amendments, site plan review and special use, variances, and land disturbance permits.
FUND:	General
ACCOUNT NUMBER:	100.0000.00.322210.001
SOURCE:	Various
USE:	No specific use required
FEE SCHEDULE:	Zoning Amendment- $500, Site Plan Review & Special Use- $400, Variances- $300, Annexation- $500, Abandonments- $250, Others
METHOD OF PAYMENT:	Various
COLLECTION FREQUENCY:	Various
EXEMPTIONS:	None
REVENUE FLUCTUATIONS:	None
PROJECTION METHOD:	Historical Trend, Economic Review and Analysis
REVENUE COLLECTOR:	Financial Services

FISCAL HISTORY AND REVENUE PROJECTIONS



Year	Amount	% Change
2019	7,725	N/A
2020	13,793	78.6%
2021	30,365	120.1%
2022	24,729	-18.6%
2023	15,282	-38.2%
2024	15,400	0.8%
2025	7,725	-49.8%
2026	9,852	27.5%

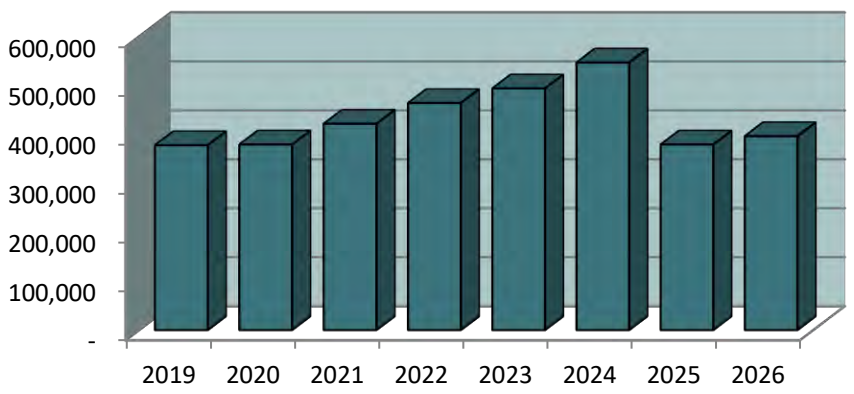
2025 is an estimation.
2026 is a projection.

ALCOHOLIC BEVERAGE LICENSES

LEGAL AUTHORIZATION FOR COLLECTION: (CITY CODE 10-1-63)

REVENUE DESCRIPTION:	Fee for issuance of licenses to sell alcohol by package, by the drink, or wholesale.
FUND:	General
ACCOUNT NUMBER:	100.0000.00.321100.000
SOURCE:	Various
USE:	No specific use required
FEE SCHEDULE:	Various
METHOD OF PAYMENT:	Various
COLLECTION FREQUENCY:	Various
EXEMPTIONS:	None
EXPIRATIONS:	Annual renewal required
SPECIAL REQUIREMENTS:	None
PROJECTION METHOD:	Historical Trend, Economic Review and Analysis
REVENUE COLLECTOR:	Business Services Manager

FISCAL HISTORY AND REVENUE PROJECTIONS



Year	Amount	% Change
2019	377,613	N/A
2020	379,011	0.4%
2021	421,424	11.2%
2022	463,797	10.1%
2023	493,637	6.4%
2024	546,500	10.7%
2025	379,011	-30.6%
2026	396,120	4.5%

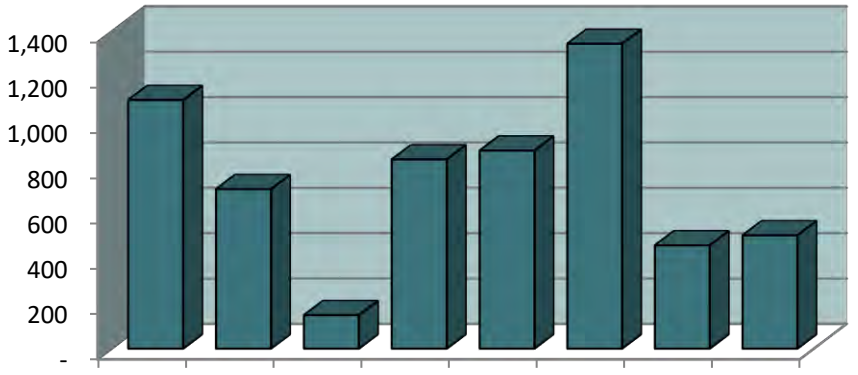
2025 is an estimation.
2026 is a projection.

BINGO TAX (Other Fees and Licenses)

LEGAL AUTHORIZATION FOR COLLECTION: (CITY CODE 6-7-6 & 10-1-61)

REVENUE DESCRIPTION:	Tax authorizing a non-profit organization to operate bingo games.
FUND:	General
ACCOUNT NUMBER:	100.0000.00.318000.001
SOURCE:	Non-profit Organizations
USE:	No specific use required
FEE SCHEDULE:	$100 per year and 1% of gross sales per month
METHOD OF PAYMENT:	Payment from each non-profit organization
COLLECTION FREQUENCY:	Monthly
EXEMPTIONS:	None
EXPIRATIONS:	None
SPECIAL REQUIREMENTS:	None
PROJECTION METHOD:	Historical Trend, Economic Review and Analysis
REVENUE COLLECTOR:	Financial Services

FISCAL HISTORY AND REVENUE PROJECTIONS



Year	Amount	% Change
2019	1,097	N/A
2020	704	-35.8%
2021	148	-79.0%
2022	835	464.2%
2023	874	4.7%
2024	1,345	53.9%
2025	456	-66.1%
2026	500	9.6%

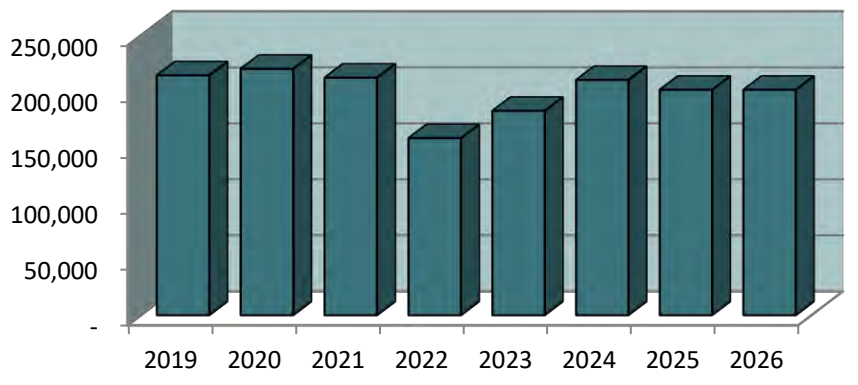
2025 is an estimation.
2026 is a projection.

DEPOSITORY/FINANCIAL LICENSES (Other Fees and Licenses)

LEGAL AUTHORIZATION FOR COLLECTION: (CITY CODE 10-1-61)

REVENUE DESCRIPTION:	Fee for issuance of licenses to Financial Institutions.
FUND:	General
ACCOUNT NUMBER:	100.0000.00.316300.000
SOURCE:	Financial Institutions
USE:	No specific use required
FEE SCHEDULE:	0.25% of gross receipts, minimum of $1,000
METHOD OF PAYMENT:	Various
COLLECTION FREQUENCY:	Due by March 1
EXEMPTIONS:	None
EXPIRATIONS:	Annual Renewal
SPECIAL REQUIREMENTS:	None
PROJECTION METHOD:	Historical Trend, Economic Review and Analysis
REVENUE COLLECTOR:	Financial Services

FISCAL HISTORY AND REVENUE PROJECTIONS



Year	Amount	% Change
2019	214,100	N/A
2020	219,933	2.7%
2021	211,997	-3.6%
2022	158,097	-25.4%
2023	182,381	15.4%
2024	209,971	15.1%
2025	201,214	-4.2%
2026	201,214	0.0%

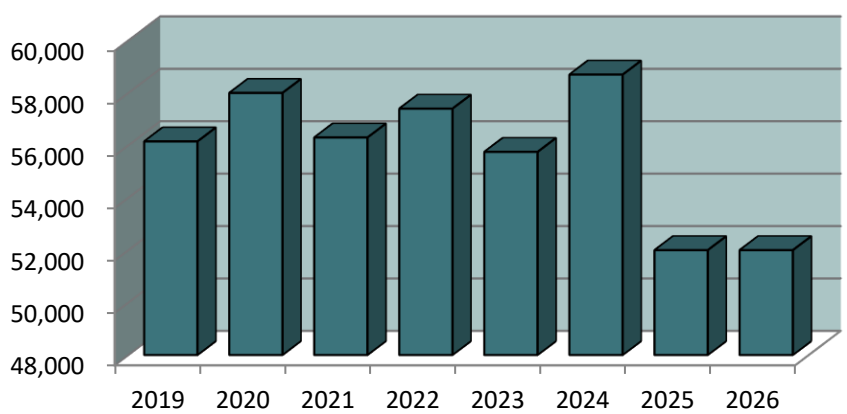
2025 is an estimation.
2026 is a projection.

INSURANCE LICENSES (Other Fees and Licenses)

LEGAL AUTHORIZATION FOR COLLECTION: (CITY CODE 10-1-61)

REVENUE DESCRIPTION:	Fee for issuance of licenses to insurance companies that sell policies with in the City Limits.
FUND:	General
ACCOUNT NUMBER:	100.0000.00.321220.000
SOURCE:	Insurance Companies
USE:	No specific use required
FEE SCHEDULE:	$100 per location
METHOD OF PAYMENT:	Various
COLLECTION FREQUENCY:	Due March 1
EXEMPTIONS:	None
EXPIRATIONS:	Annual Renewal
SPECIAL REQUIREMENTS:	None
PROJECTION METHOD:	Historical Trends and Economy
REVENUE COLLECTOR:	Financial Services

FISCAL HISTORY AND REVENUE PROJECTIONS



	Amount	% Change
2019	56,150	N/A
2020	58,000	3.3%
2021	56,300	-2.9%
2022	57,400	2.0%
2023	55,750	-2.9%
2024	58,700	5.3%
2025	52,000	-11.4%
2026	52,000	0.0%

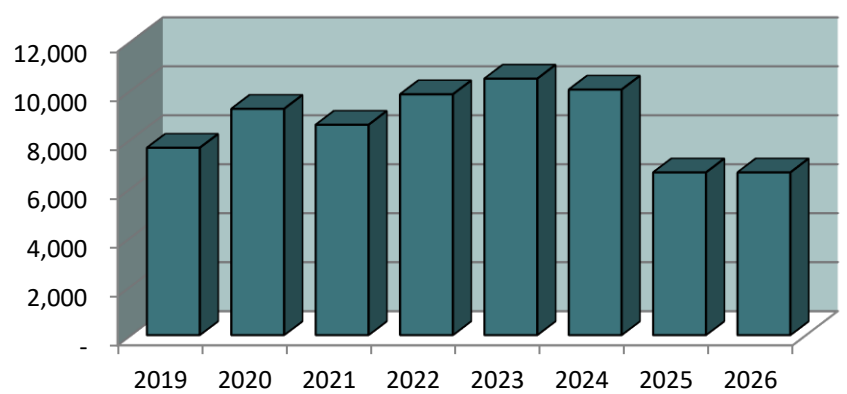
2025 is an estimation.
2026 is a projection.

REGULATORY FEES (Other Fees and Licenses)

LEGAL AUTHORIZATION FOR COLLECTION: (CITY CODE 10-1-61)

REVENUE DESCRIPTION:	Fees collected for the regulation of certain businesses (taxi, massage parlors, etc.)
FUND:	General
ACCOUNT NUMBER:	100.0000.00.323900.000, 100.0000.00.323900.001
SOURCE:	Various
USE:	No specific use required
FEE SCHEDULE:	Various
METHOD OF PAYMENT:	Various
COLLECTION FREQUENCY:	Various
EXEMPTIONS:	None
REVENUE FLUCTUATIONS:	Regulation of taxi industry shifted to State of Georgia in FY2016
EXPIRATIONS:	None
SPECIAL REQUIREMENTS:	None
PROJECTION METHOD:	Historical Trends and Economy
REVENUE COLLECTOR:	Financial Services

FISCAL HISTORY AND REVENUE PROJECTIONS



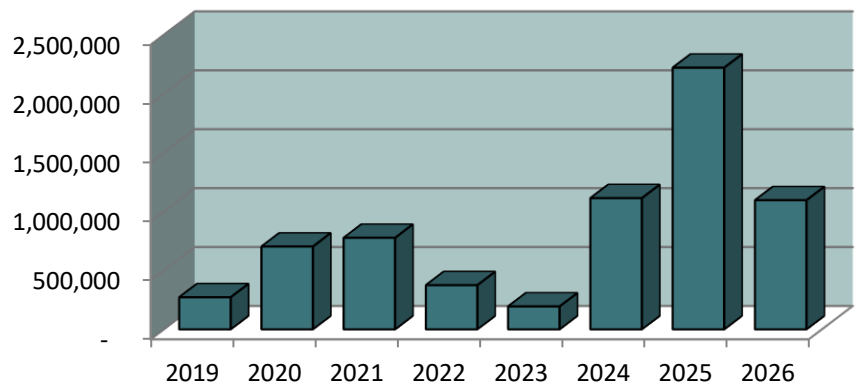
Year	Amount	% Change
2019	7,650	N/A
2020	9,242	20.8%
2021	8,590	-7.1%
2022	9,835	14.5%
2023	10,475	6.5%
2024	10,027	-4.3%
2025	6,645	-33.7%
2026	6,645	0.0%

2025 is an estimation.
2026 is a projection.

INTEREST

REVENUE DESCRIPTION:	Interest earnings on cash and investments.
FUND:	General
ACCOUNT NUMBER:	100.0000.00.361000.000
SOURCE:	Various
USE:	No specific use required
FEE SCHEDULE:	Various
METHOD OF PAYMENT:	Various
COLLECTION FREQUENCY:	Various
EXEMPTIONS:	None
EXPIRATIONS:	None
SPECIAL REQUIREMENTS:	None
PROJECTION METHOD:	Historical Trends, Economy, cash and investments on hand
REVENUE COLLECTOR:	Financial Services

FISCAL HISTORY AND REVENUE PROJECTIONS



Year	Amount	% Change
2019	271,934	N/A
2020	702,538	158.3%
2021	776,618	10.5%
2022	374,466	-51.8%
2023	194,035	-48.2%
2024	1,113,373	473.8%
2025	2,220,330	99.4%
2026	1,095,629	-50.7%

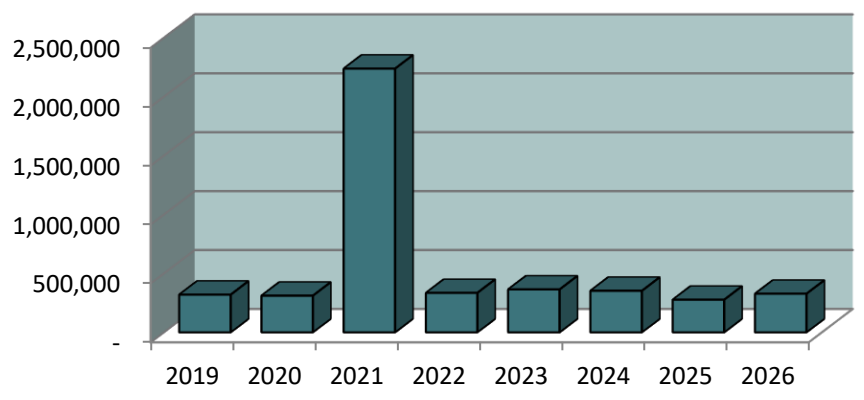
2025 is an estimation.
2026 is a projection.

INTERGOVERNMENTAL

LEGAL AUTHORIZATION FOR COLLECTION: (AGREEMENT BETWEEN ENTITIES)

REVENUE DESCRIPTION:	Various revenues from grants and other governmental entities
FUND:	General
ACCOUNT NUMBER:	Various
SOURCE:	Various
USE:	No specific use required
FEE SCHEDULE:	Various
METHOD OF PAYMENT:	Various
COLLECTION FREQUENCY:	Various
EXEMPTIONS:	None
REVENUE FLUCTUATIONS:	Includes Hall County Tax Equity payment thru 2018.
PROJECTION METHOD:	Historical Trends, Very dependent upon grants expected to be received as well as Intergovernmental Agreements.
REVENUE COLLECTOR:	Financial Services

FISCAL HISTORY AND REVENUE PROJECTIONS



Year	Amount	% Change
2019	319,825	N/A
2020	310,824	-2.8%
2021	2,238,229	620.1%
2022	334,570	-85.1%
2023	363,928	8.8%
2024	352,593	-3.1%
2025	276,788	-21.5%
2026	327,328	18.3%

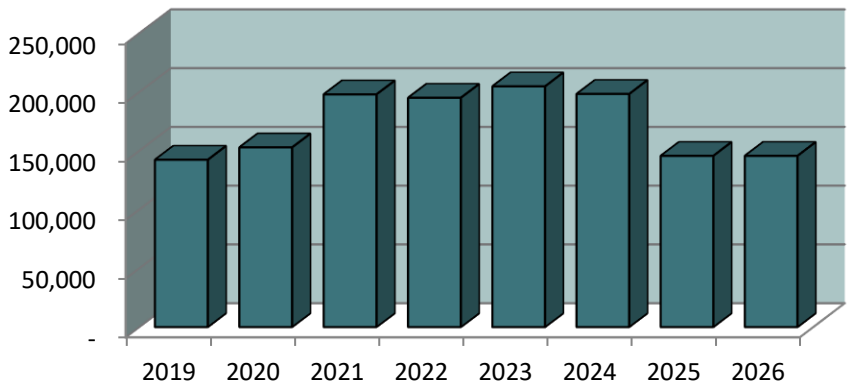
2025 is an estimation.

CEMETERY LOT SALES

LEGAL AUTHORIZATION FOR COLLECTION: (CITY CODE 10-1-1, 4-2-7 & 4-2-8)

REVENUE DESCRIPTION:	Revenue collected from the sale of cemetery lots and mausoleum niches at the City Cemetery.
FUND:	General
ACCOUNT NUMBER:	100.0000.00.349100.001 and 100.0000.00.349100.002
SOURCE:	Various
USE:	No specific use required
FEE SCHEDULE:	Lot prices, resident: $700 - $1,000, non-resident: $800 - $1,100. Mausoleum niches: $600 - $1,350. Total is split 50/50 to General Fund
METHOD OF PAYMENT:	Various
COLLECTION FREQUENCY:	Various
EXEMPTIONS:	None
EXPIRATIONS:	None
REVENUE FLUCTUATIONS:	N/A
PROJECTION METHOD:	Historical Trends and Economy
REVENUE COLLECTOR:	Cemetery

FISCAL HISTORY AND REVENUE PROJECTIONS



Year	Amount	% Change
2019	142,400	N/A
2020	152,915	7.4%
2021	198,035	29.5%
2022	195,118	-1.5%
2023	204,883	5.0%
2024	198,390	-3.2%
2025	145,715	-26.6%
2026	145,715	0.0%

2025 is an estimation.

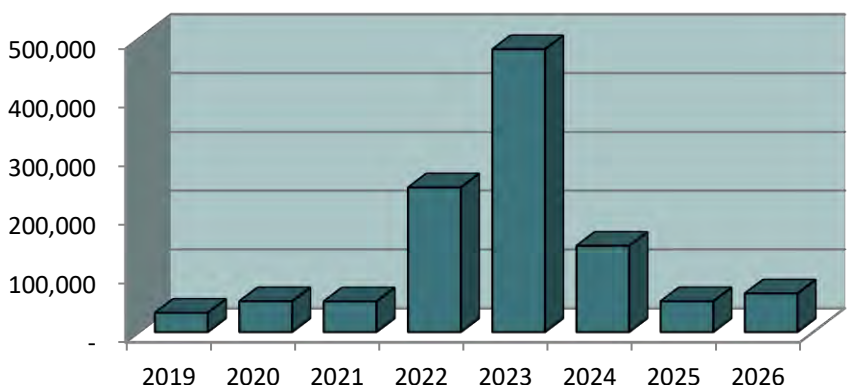
2026 is a projection.

MISCELLANEOUS REVENUE

LEGAL AUTHORIZATION FOR COLLECTION: (NONE)

REVENUE DESCRIPTION:	Various revenues that are not classified under another account
FUND:	General
ACCOUNT NUMBER:	100.0000.00.389000.001
SOURCE:	Various
USE:	No specific use required
FEE SCHEDULE:	Various
METHOD OF PAYMENT:	Various
COLLECTION FREQUENCY:	Various
EXEMPTIONS:	None
EXPIRATIONS:	None
SPECIAL REQUIREMENTS:	None
PROJECTION METHOD:	Historical Trends
REVENUE COLLECTOR:	Financial Services

FISCAL HISTORY AND REVENUE PROJECTIONS



Year	Amount	% Change
2019	32,838	N/A
2020	52,435	59.7%
2021	52,151	-0.5%
2022	246,192	372.1%
2023	481,528	95.6%
2024	146,963	-69.5%
2025	52,473	-64.3%
2026	65,731	25.3%

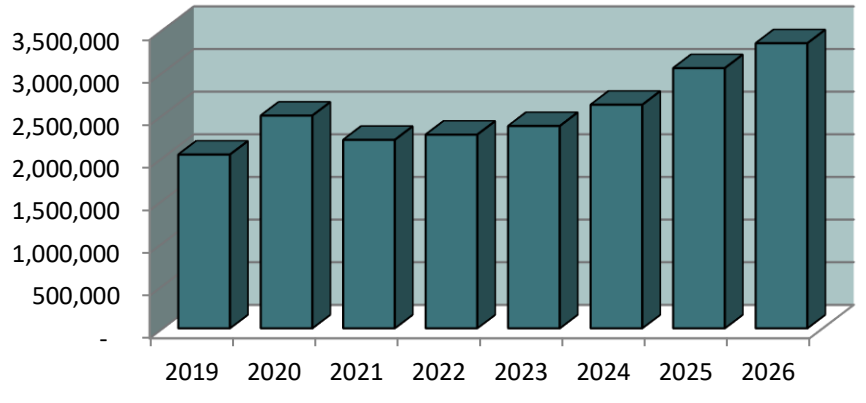
2025 is an estimation.

CHARGES FOR SERVICES

LEGAL AUTHORIZATION FOR COLLECTION: (NONE)

REVENUE DESCRIPTION:	Amount charged to other departments to reimburse General Fund for administrative support.
FUND:	General
ACCOUNT NUMBER:	100.0000.00.341700.000
SOURCE:	Non-governmental Funds
USE:	No specific use required
FEE SCHEDULE:	None
METHOD OF PAYMENT:	Transfers from Non-governmental funds
COLLECTION FREQUENCY:	Monthly
EXEMPTIONS:	None
EXPIRATIONS:	None
PROJECTION METHOD:	Indirect Cost study
REVENUE COLLECTOR:	Financial Services

FISCAL HISTORY AND REVENUE PROJECTIONS



Year	Amount	% Change
2019	2,036,951	N/A
2020	2,494,474	22.5%
2021	2,209,824	-11.4%
2022	2,270,689	2.8%
2023	2,372,250	4.5%
2024	2,621,681	10.5%
2025	3,051,035	16.4%
2026	3,343,021	9.6%

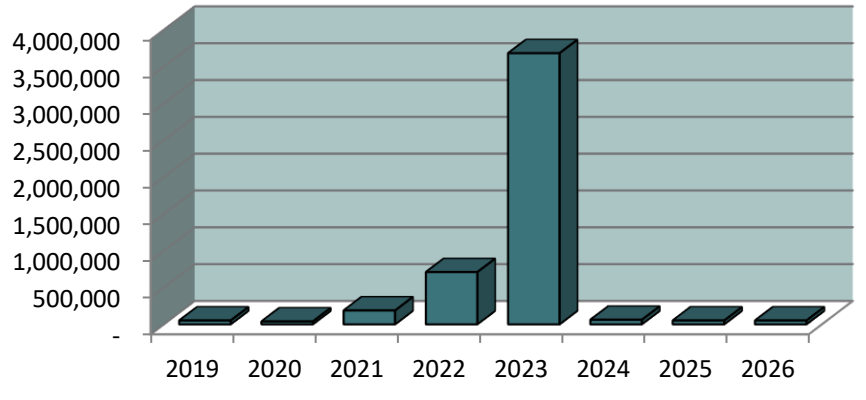
2025 is an estimation.
2026 is a projection.

SALE OF ASSETS

LEGAL AUTHORIZATION FOR COLLECTION: (CITY RESOLUTION)

REVENUE DESCRIPTION:	Revenue received from the sale of surplus City property.
FUND:	General
ACCOUNT NUMBER:	100.0000.00.392100.000, 100.0000.00.392110.000
SOURCE:	Various
USE:	No specific use required
FEE SCHEDULE:	Various
METHOD OF PAYMENT:	Various
COLLECTION FREQUENCY:	Various
EXEMPTIONS:	None
EXPIRATIONS:	None
REVENUE FLUCTUATIONS	Varies, depending on items being sold.
PROJECTION METHOD:	Historical Trends and Economy
REVENUE COLLECTOR:	Financial Services

FISCAL HISTORY AND REVENUE PROJECTIONS



Year	Amount	% Change
2019	51,887	N/A
2020	38,923	-25.0%
2021	188,475	384.2%
2022	709,054	276.2%
2023	3,682,031	419.3%
2024	61,662	-98.3%
2025	51,887	-15.9%
2026	51,887	0.0%

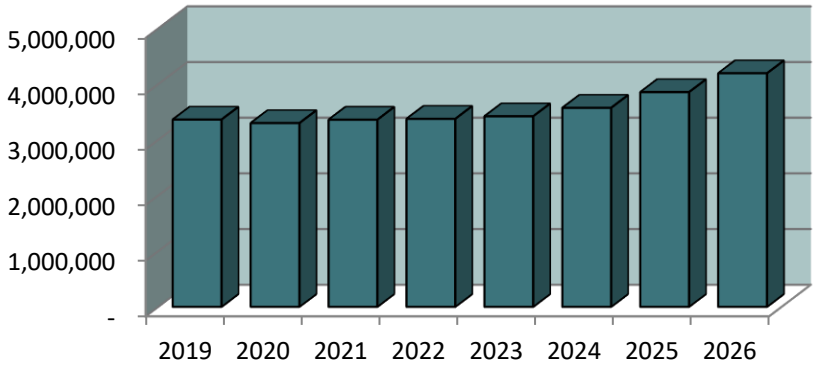
2025 is an estimation.
2026 is a projection.

TRANSFER FROM PUBLIC UTILITIES

LEGAL AUTHORIZATION FOR COLLECTION: (NONE)

REVENUE DESCRIPTION:	Transfer from Public Utilities Fund
FUND:	General
ACCOUNT NUMBER:	100.0000.00.391505.000
SOURCE:	Public Utilities Fund
USE:	No specific use required
FEE SCHEDULE:	None
METHOD OF PAYMENT:	Transfer from Public Utilities Fund
COLLECTION FREQUENCY:	Monthly
EXEMPTIONS:	None
REVENUE FLUCTUATIONS:	FY2012 calculation established at 0.7% of net assets. FY2023 calculation established at 1.8% of net assets temporarily.
PROJECTION METHOD:	Calculation using prior fiscal year audited financial statements
REVENUE COLLECTOR:	Financial Services

FISCAL HISTORY AND REVENUE PROJECTIONS



Year	Amount	% Change
2019	3,363,302	N/A
2020	3,300,483	-1.9%
2021	3,361,432	1.8%
2022	3,376,797	0.5%
2023	3,422,405	1.4%
2024	3,574,676	4.4%
2025	3,857,432	7.9%
2026	4,195,561	8.8%

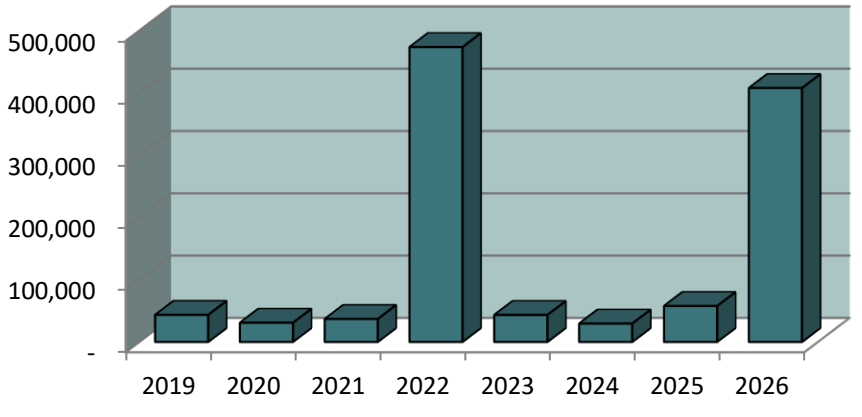
2025 is an estimation.
2026 is a projection.

TRANSFER FROM OTHER FUNDS

LEGAL AUTHORIZATION FOR COLLECTION: (NONE)

REVENUE DESCRIPTION:	Transfers from Other Funds
FUND:	General
ACCOUNT NUMBER:	100.0000.00.XXXXXX.XXX
SOURCE:	Various
USE:	No specific use required
FEE SCHEDULE:	None
METHOD OF PAYMENT:	Interfund Transfers
COLLECTION FREQUENCY:	Various
EXEMPTIONS:	None
REVENUE FLUCTUATIONS:	Some transfers are sporadic, causing fluctuations on occasion.
PROJECTION METHOD:	Various
REVENUE COLLECTOR:	Financial Services

FISCAL HISTORY AND REVENUE PROJECTIONS



Year	Amount	% Change
2019	43,460	N/A
2020	30,871	-29.0%
2021	36,893	19.5%
2022	473,452	1183.3%
2023	43,383	-90.8%
2024	29,536	-31.9%
2025	57,750	95.5%
2026	407,750	606.1%

2025 is an estimation.
2026 is a projection.

BUDGET COMPARISION BY FUND

COMBINING REVENUE STATEMENT

Fund	FY2022 Actual	FY2023 Actual	FY2024 Actual	FY2025 Adopted	FY2026 Adopted	% Change
General Fund	$ 36,967,611	$ 43,691,598	$ 43,914,505	$ 37,644,162	$ 38,872,141	3.26%
Special Revenue Funds:						
Cemetery Trust Fund	62,230	106,795	128,319	105,000	61,500	-41.43%
Community Service Center	3,316,677	5,002,915	6,723,951	5,949,067	6,632,838	11.49%
Confiscated Assets	233,527	66,508	191,640	150,000	150,000	0.00%
Economic Development	9,560,802	3,672,517	885,783	73,000	93,000	27.40%
Police Services District	5,203,835	5,272,885	7,214,239	6,508,936	7,000,082	7.55%
Fire Services District	9,520,738	10,449,653	10,778,754	13,387,627	14,169,436	5.84%
Tax Allocation Fund	611,458	1,351,073	2,395,366	3,920,193	3,459,877	-11.74%
Hotel/Motel Tax	1,819,947	1,933,308	2,256,431	2,000,425	2,350,425	17.50%
Impact Fee Fund	3,929,439	1,982,837	2,352,141	1,987,200	1,987,200	0.00%
Information Technology Fund	41,479	44,148	72,481	42,260	47,850	13.23%
Subtotal Special Revenue	34,300,132	29,882,639	32,999,105	34,123,708	35,952,208	5.36%
Component Units:						
Gainesville CVB	1,519,247	2,344,603	2,151,691	2,266,923	2,542,151	12.14%
Land Bank Authority	50,000	397,793	75,500	100,000	100,000	0.00%
Parks and Recreation	7,090,749	8,355,187	10,045,541	10,512,064	11,718,196	11.47%
Subtotal Component Units	8,659,996	11,097,583	12,272,732	12,878,987	14,360,347	11.50%
Debt Service Fund	3,502,057	8,920,567	6,700,462	6,156,562	6,462,681	4.97%
Capital Improvements Fund	50,709,002	133,190,831	89,043,959	50,019,401	53,117,503	6.19%
Enterprise Funds:						
Airport	1,166,437	4,543,004	2,333,907	1,108,772	1,246,763	12.45%
Chattahoochee Golf Course	2,735,303	2,189,759	2,595,540	2,014,804	2,182,769	8.34%
Water Resources	105,165,682	101,028,109	111,942,138	100,280,557	115,322,640	15.00%
Solid Waste	3,004,236	3,254,165	3,457,809	4,159,976	4,319,017	3.82%
Subtotal Enterprise Funds	112,071,658	111,015,037	120,329,394	107,564,109	123,071,189	-10.61%
Internal Service Funds:						
General Insurance	1,589,800	2,141,774	2,310,730	2,408,282	2,995,584	24.39%
Employee Benefits	9,417,826	11,425,216	10,645,631	12,099,993	12,319,862	1.82%
Vehicle Services Fund	2,553,495	2,717,490	2,787,739	4,090,343	4,313,050	5.44%
Sub-Total Internal Service	13,561,121	16,284,480	15,744,100	18,598,618	19,628,496	5.54%
Gross Total	259,771,577	354,082,735	321,004,257	266,985,547	291,464,565	9.17%

BUDGET COMPARISION BY FUND

COMBINING EXPENSE STATEMENT

Fund	FY2022 Actual	FY2023 Actual	FY2024 Actual	FY2025 Adopted	FY2026 Adopted	% Change
General Fund	$ 31,771,651	$ 48,706,482	$ 43,547,317	$ 37,644,162	$ 38,872,141	3.26%
Special Revenue Funds:						
Cemetery Trust Fund	54,999	30,000	40,000	105,000	61,500	-41.43%
Community Service Center	3,076,059	4,102,618	6,038,721	5,949,067	6,632,838	11.49%
Confiscated Assets	202,788	123,888	243,781	150,000	150,000	0.00%
Economic Development	11,218	5,572,103	3,568,479	73,000	93,000	27.40%
Police Services District	5,044,692	5,296,138	7,125,118	6,508,936	7,000,082	7.55%
Fire Services District	9,459,773	10,398,781	11,440,643	13,387,627	14,169,436	5.84%
Tax Allocation Fund	555,432	583,691	848,450	3,920,193	3,459,877	-11.74%
Hotel/Motel Tax	1,351,634	2,350,425	2,000,425	2,000,425	2,350,425	17.50%
Impact Fee Fund	1,124,508	1,930,146	5,463,796	1,987,200	1,987,200	0.00%
Information Technology Fund	3,297	10,618	4,926	42,260	47,850	13.23%
Subtotal Special Revenue	20,884,400	30,398,408	36,774,339	34,123,708	35,952,208	5.36%
Component Units:						
Gainesville CVB	1,318,919	1,533,254	2,379,294	2,266,923	2,542,151	12.14%
Land Bank Authority	422	2,119	347,811	100,000	100,000	0.00%
Parks and Recreation	7,530,659	8,470,044	10,904,639	10,512,064	11,718,196	11.47%
Subtotal Compontent Units	8,850,000	10,005,417	13,631,744	12,878,987	14,360,347	11.50%
Debt Service Fund	4,460,607	7,792,815	5,713,787	6,156,562	6,462,681	4.97%
Capital Improvements Fund	75,663,026	97,699,283	115,766,203	50,019,401	53,117,503	6.19%
Enterprise Funds:						
Airport	1,099,144	1,192,806	1,296,535	1,108,772	1,246,763	12.45%
Chattahoochee Golf Course	1,506,096	1,955,439	2,729,538	2,014,804	2,182,769	8.34%
Water Resources	52,605,052	55,771,441	36,253,651	100,280,557	115,322,640	15.00%
Solid Waste	3,200,569	3,669,459	3,801,669	4,159,976	4,319,017	3.82%
Subtotal Enterprise Funds	58,410,861	62,589,145	44,081,393	107,564,109	123,071,189	144.01%
Internal Service Funds:						
General Insurance	1,623,529	2,118,033	2,247,887	2,408,282	2,995,584	24.39%
Employee Benefits	10,221,982	12,007,983	10,575,624	12,099,993	12,319,862	1.82%
Vehicle Services Fund	2,553,495	2,723,912	2,787,739	4,090,343	4,313,050	5.44%
Sub-Total Internal Service	14,399,006	16,849,928	15,611,250	18,598,618	19,628,496	5.54%
Gross Total	214,439,551	274,041,478	275,126,033	266,985,547	291,464,565	9.17%

GOVERNMENTAL AND PROPRIETARY FUND TYPES

COMBINING STATEMENT

	FY2023 Actual	FY2024 Actual		FY2024 Actual	FY2025 Budget		FY2025 Budget	FY2026 Budget		FY2026 Budget
	Grand Total	Governmental	Proprietary	Grand Total	Governmental	Proprietary	Grand Total	Governmental	Proprietary	Grand Total
Revenues:										
Ad Valorem Taxes	$ 18,257,463	$ 30,682,643	$ -	$ 30,682,643	$ 32,130,803	$ -	$ 32,130,803	$ 33,683,574	$ -	$ 33,683,574
Other Taxes	39,232,390	41,058,683	-	41,058,683	31,586,699	-	31,586,699	22,291,190	-	22,291,190
Licenses & Permits	3,648,214	3,459,691	-	3,459,691	2,946,739	-	2,946,739	987,354	-	987,354
Fines	1,199,955	1,659,004	-	1,659,004	973,759	-	973,759	1,120,186	-	1,120,186
Interest	5,320,769	10,094,709	4,168,268	14,262,977	659,290	426,200	1,085,490	1,545,955	887,338	2,433,293
Intergovernmental	11,422,333	9,112,996	1,050,576	10,163,572	9,291,615	-	9,291,615	9,205,609	-	9,205,609
Charges for Services	111,691,827	11,159,004	106,602,719	117,761,723	7,342,477	101,340,521	108,682,998	19,042,832	109,397,736	128,440,568
Insurance	-	-	-	-	-	-	-	-	-	-
Bond/Lease Proceeds	38,721,389	-	-	-	-	-	-	-	-	-
Miscellaneous	10,080,172	17,430,486	1,874,598	19,305,084	1,729,915	3,816,285	5,546,200	1,729,555	1,274,168	3,003,723
Total Revenue	239,574,512	124,657,216	113,696,161	238,353,377	86,661,297	105,583,006	192,244,303	89,606,255	111,559,242	201,165,497
Other Sources:										
Transfers In	110,512,813	59,210,146	22,377,336	81,587,482	44,549,687	2,215,598	46,765,285	47,332,712	2,124,800	49,457,512
Sale of Fixed Assets	3,722,110	186,025	-	186,025	51,887	-	51,887	66,887	-	66,887
DWR Fund Balance	-	-	-	-	-	-	-	-	-	-
Budgeted Fund Balance/Net Position	-	-	-	-	9,559,949	18,364,123	27,924,072	11,759,026	29,015,643	40,774,669
Total Other Sources	114,508,231	59,396,171	22,377,336	81,773,507	54,161,523	20,579,721	74,741,244	59,158,625	31,140,443	90,299,068
Total Revenues & Other Sources	$ 354,082,743	$ 184,053,387	$ 136,073,497	$ 320,126,884	$ 140,822,820	$ 126,162,727	$ 266,985,547	$ 148,764,880	$ 142,699,685	$ 291,464,565
Expenditures / Expenses:										
Personal Services	$ 57,266,908	$ 38,858,265	$ 21,787,362	$ 60,645,627	$ 45,752,479	$ 27,746,980	$ 73,499,459	$ 48,837,680	$ 30,182,753	$ 79,020,433
Professional & Other Services	21,271,554	11,028,180	14,865,074	25,893,254	12,485,752	20,323,576	32,809,328	10,735,327	24,937,143	35,672,470
Supplies & Operating Charges	20,060,574	6,081,027	16,445,608	22,526,635	7,574,213	21,343,296	28,917,509	7,097,133	23,138,830	30,235,963
Capital Outlay	35,825,113	95,884,465	(48,693,007)	47,191,458	44,073,918	2,575,000	46,648,918	52,446,438	3,877,080	56,323,518
Non -Departmental	-	-	-	-	-	-	-	-	-	-
Agency Allocations	-	-	-	-	-	-	-	-	-	-
Contingency	-	-	-	-	793,233	-	793,233	777,839	-	777,839
Gainesville Convention Visitor's Bureau	1,939,655	1,389,655	-	1,389,655	1,625,425	-	1,625,425	1,625,425	-	1,625,425
Payments to Others	748,128	1,233,321	-	1,233,321	3,964,935	-	3,964,935	3,522,180	-	3,522,180
Indirect Cost Allocation	2,599,921	712,466	2,125,660	2,838,126	613,505	2,377,814	2,991,319	736,619	2,546,688	3,283,307
Debt Service	6,884,285	6,293,724	1,433,260	7,726,984	5,982,195	9,955,836	15,938,031	6,462,681	11,903,243	18,365,924
Insurance	9,333,345	-	7,537,621	7,537,621	-	8,399,224	8,399,224	-	8,831,522	8,831,522
Depreciation & Amortization	-	-	-	-	-	-	-	-	-	-
Miscellaneous	22,256,681	-	21,666,890	21,666,890	-	4,576,569	4,576,569	-	4,444,140	4,444,140
Total Expenditures / Expenses	178,186,164	161,481,103	37,168,468	198,649,571	122,865,655	97,298,295	220,163,950	132,241,322	109,861,399	242,102,721
Transfers Out	95,855,317	53,952,290	22,524,179	76,476,469	17,900,853	28,864,432	46,765,285	16,462,058	32,838,286	49,300,344
Amount Available for Debt Service/Capital	-	-	-	-	56,312	-	56,312	61,500	-	61,500
Total Other Uses	95,855,317	53,952,290	22,524,179	76,476,469	17,957,165	28,864,432	46,821,597	16,523,558	32,838,286	49,361,844
Total Expenditures/ Expenses & Other Uses	$ 274,041,481	$ 215,433,393	$ 59,692,647	$ 275,126,040	$ 140,822,820	$ 126,162,727	$ 266,985,547	$ 148,764,880	$ 142,699,685	$ 291,464,565
Beginning Fund Balance / Net Position	$ 659,725,190	$ 97,465,531	$ 642,300,921	$ 739,766,452	$ 66,085,525	$ 718,681,771	$ 784,767,296	$ 56,525,576	$ 700,317,648	$ 756,843,224
Ending Fund Balance / Net Position	$ 739,766,452	$ 66,085,525	$ 718,681,771	$ 784,767,296	$ 56,525,576	$ 700,317,648	$ 756,843,224	$ 44,766,550	$ 671,302,005	$ 716,068,555

GOVERNMENTAL FUND TYPES

COMBINING STATEMENT

FY2026 Budgeted	General Fund	Cemetery Trust	Community Svc. Ctr.	Confiscated Assets	Economic Dev.	Police Service Fund	Fire Services Fund	Tax Alloc Fund	Hotel/Motel Tax	Impact Fees	Information Tech Fund	Parks & Recreation	Capital Projects	Debt Service	Gainesville CVB	Land Bank Authority	Total
Revenues:																	
Ad Valorem Taxes	$ 2,141,361	$ -	$ -	$ -	$ -	$ 6,379,273	$ 11,638,589	$ 992,337	$ -	$ -	$ -	$7,841,231	$ -	$4,690,783	$ -	$ -	$ 33,683,574
Other Taxes	20,215,683	-	-	-	-	-	75,507	-	2,000,000	-	-	-	-	-	-	-	22,291,190
Licenses & Permits	987,354	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	987,354
Fines	1,030,186	-	-	45,000	-	-	-	-	-	-	45,000	-	-	-	-	-	1,120,186
Interest	1,095,629	1,500	120,000	3,550	93,000	17,465	30,600	1,100	425	4,450	2,850	128,765	-	41,821	4,800	-	1,545,955
Intergovernmental	363,664	-	4,750,080	-	-	-	-	2,466,440	-	-	-	-	-	-	1,625,425	-	9,205,609
Charges for Services	3,894,968	60,000	287,200	-	-	-	-	-	-	1,982,750	-	1,188,690	11,293,333	-	335,891	-	19,042,832
Bond/Lease Proceeds	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Miscellaneous	189,098	-	190,890	-	-	-	-	-	-	-	-	959,510	-	304,765	85,292	-	1,729,555
Total Revenue	29,917,943	61,500	5,348,170	48,550	93,000	6,396,738	11,744,696	3,459,877	2,000,425	1,987,200	47,850	10,118,196	11,293,333	5,037,369	2,051,408	-	89,606,255
Other Sources:																	
Transfers In	4,603,311	-	1,213,484	-	-	603,344	1,272,376	-	-	-	-	-	38,214,885	1,425,312	-	-	47,332,712
Sale of Fixed Assets	51,887	-	-	15,000	-	-	-	-	-	-	-	-	-	-	-	-	66,887
Other Funds	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
DWR CIP Fund Balance	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Budgeted Fund Balance	4,299,000	-	71,184	86,450	-	-	1,152,364	-	350,000	-	-	1,600,000	3,609,285	-	490,743	100,000	11,759,026
Total Other Sources	8,954,198	-	1,284,668	101,450	-	603,344	2,424,740	-	350,000	-	-	1,600,000	41,824,170	1,425,312	490,743	100,000	59,158,625
Total Revenues & Other Sources	$ 38,872,141	$ 61,500	$ 6,632,838	$ 150,000	$ 93,000	$ 7,000,082	$ 14,169,436	$ 3,459,877	$ 2,350,425	$ 1,987,200	$ 47,850	$ 11,718,196	$ 53,117,503	$ 6,462,681	$ 2,542,151	$ 100,000	$ 148,764,880
Expenditures:	-																
Personal Services	$ 22,678,950	$ -	$ 3,440,221	$ 10,000	$ -	$ 4,832,541	$ 11,727,597	$ -	$ -	$ -	$ -	$ 5,003,244	$ -	$ -	$ 1,145,127	$ -	$ 48,837,680
Professional & Other Svcs	5,289,475	-	739,609	66,227	93,000	900,998	1,133,714	-	-	-	7,500	1,674,887	-	-	729,917	100,000	10,735,327
Supplies & Operating Cgs	2,543,361	-	1,493,007	73,773	-	385,650	712,300	-	-	-	16,730	1,640,065	-	-	232,247	-	7,097,133
Capital Outlay	165,000	-	770,000	-	-	-	-	-	-	1,129,450	23,620	-	50,358,368	-	-	-	52,446,438
Non -Departmental	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Agency Allocations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contingency	777,839	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	777,839
Gainesville CVB	-	-	-	-	-	-	-	-	1,625,425	-	-	-	-	-	-	-	1,625,425
Insurance	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments to Others	112,312	-	-	-	-	50,000	34,000	3,325,868	-	-	-	-	-	-	-	-	3,522,180
Indirect cost Allocation	-	-	190,001	-	-	123,113	373,505	-	-	-	-	50,000	-	-	-	-	736,619
Debt Service	-	-	-	-	-	-	-	-	-	-	-	-	-	6,462,681	-	-	6,462,681
Total Expenditures	31,566,937	-	6,632,838	150,000	93,000	6,292,302	13,981,116	3,325,868	1,625,425	1,129,450	47,850	8,368,196	50,358,368	6,462,681	2,107,291	100,000	132,241,322
Other Uses:																	
Transfers Out	7,305,204	-	-	-	-	707,780	188,320	134,009	725,000	857,750	-	3,350,000	2,759,135	-	434,860	-	16,462,058
Available for Debt Service/Capital	-	61,500	-	-	-	-	-	-	-		-	-	-	-	-	-	61,500
Total Other Uses	7,305,204	61,500	-	-	-	707,780	188,320	134,009	725,000	857,750	-	3,350,000	2,759,135	-	434,860	-	16,523,558
Total Expenditures & Other Uses	$ 38,872,141	$ 61,500	$ 6,632,838	$ 150,000	$ 93,000	$ 7,000,082	$ 14,169,436	$ 3,459,877	$ 2,350,425	$ 1,987,200	$ 47,850	$ 11,718,196	$ 53,117,503	$ 6,462,681	$ 2,542,151	$ 100,000	$ 148,764,880
Beginning Fund Balance (est.)	$ 12,680,468	$ 658,833	$ 5,518,914	$ 34,746	$ 6,067,274	$ 100,593	$ (374,742)	$ 2,826,160	$ 845,403	$ 1,419,483	$ 408,740	$ 14,636,628	$ 5,997,942	$ 4,993,066	$ 1,341,507	$ 247,939	$ 57,402,954
Ending Fund Balance (est.)	$ 8,381,468	$ 658,833	$ 5,447,730	$ (51,704)	$ 6,067,274	$ 100,593	$ (1,527,106)	$ 2,826,160	$ 495,403	$ 1,419,483	$ 408,740	$ 13,036,628	$ 2,388,657	$ 4,993,066	$ 850,764	$ 147,939	$ 45,643,928

PROPRIETARY FUND TYPES

COMBINING STATEMENT

FY2026 Budget	Airport	Golf Course	Water Resources	Solid Waste	General Insurance	Employee Benefits	Vehicle Services	Total
Revenues:								
Charges for Services	$ 94,896	$ 2,021,669	$ 84,674,945	$ 3,179,560	$ 2,828,954	$ 12,284,662	$ 4,313,050	$ 109,397,736
Intergovernmental	-	-	-	-	-	-	-	-
Interest	1,500	20,000	800,000	9,500	21,138	35,200	-	887,338
Insurance	-	-	-	-	-	-	-	-
Lease/Bond Proceeds	-	-	-	-	-	-	-	-
Miscellaneous	1,012,376	16,300	100,000	-	145,492	-	-	1,274,168
Total Revenue	$ 1,108,772	$ 2,057,969	$ 85,574,945	$ 3,189,060	$ 2,995,584	$ 12,319,862	$ 4,313,050	111,559,242
Other Sources:								
Transfers In	-	124,800	2,000,000	-	-	-	-	2,124,800
Budgeted Net Position	137,991	-	27,747,695	1,129,957	-	-	-	29,015,643
Total Other Sources	137,991	124,800	29,747,695	1,129,957	-	-	-	31,140,443
Total Revenues & Other Sources	$ 1,246,763	$ 2,182,769	$ 115,322,640	$ 4,319,017	$ 2,995,584	$ 12,319,862	$ 4,313,050	$ 142,699,685
Expenses:								
Personal Services	112,572	1,057,471	26,157,998	2,171,867		-	682,845	30,182,753
Professional & Other Services	471,785	294,605	20,896,097	1,231,988	1,942,913	-	99,755	24,937,143
Supplies & Operating Charges	75,125	371,100	19,029,805	292,350	-	-	3,370,450	23,138,830
Capital Outlay	377,720	153,000	2,710,000	476,360	-	-	160,000	3,877,080
Debt Service	-	306,593	11,596,650	-	-	-	-	11,903,243
Indirect Cost Allocation	209,561	-	2,013,004	146,452	177,671	-	-	2,546,688
Miscellaneous	-	-	80,800	-	875,000	3,488,340	-	4,444,140
Insurance	-	-	-	-	-	8,831,522	-	8,831,522
Total Expenses	$ 1,246,763	$ 2,182,769	$ 82,484,354	$ 4,319,017	$ 2,995,584	$ 12,319,862	$ 4,313,050	$ 109,861,399
Other Uses:								
Transfers Out	-	-	32,838,286	-	-	-	-	32,838,286
Total Other Uses	-	-	32,838,286	-	-	-	-	32,838,286
Total Expenses & Other Uses	$ 1,246,763	$ 2,182,769	$ 115,322,640	$ 4,319,017	$ 2,995,584	$ 12,319,862	$ 4,313,050	$ 142,699,685
Est. Beginning Net Position	$ 14,882,612	$ 2,925,167	$ 677,963,914	$ 1,183,770	$ 772,068	$ 2,190,213	$ 399,904	$ 700,317,648
Est. Ending Net Position	$ 14,744,621	$ 2,925,167	$ 650,216,219	$ 53,813	$ 772,068	$ 2,190,213	$ 399,904	$ 671,302,005

BUDGET FORECAST BY FUND

Fund	FY2026 Adopted	FY2027 Forecasted	FY2028 Forecasted	FY2029 Forecasted	FY2030 Forecasted	% Change
General Fund	$ 38,872,141	$ 40,038,305	$ 41,239,454	$ 42,476,638	$ 43,750,937	3.00%
Special Revenue Funds:						
Cemetery Trust Fund	61,500	63,345	65,245	67,203	69,219	3.00%
Community Service Center	6,632,838	6,831,823	7,036,778	7,247,881	7,465,318	3.00%
Confiscated Assets	150,000	154,500	159,135	163,909	168,826	3.00%
Economic Development	93,000	95,790	98,664	101,624	104,672	3.00%
Police Services District	7,000,082	7,210,084	7,426,387	7,649,179	7,878,654	3.00%
Fire Services District	14,169,436	14,594,519	15,032,355	15,483,325	15,947,825	3.00%
Tax Allocation Fund	3,459,877	3,563,673	3,670,584	3,780,701	3,894,122	3.00%
Hotel/Motel Tax	2,350,425	2,420,938	2,493,566	2,568,373	2,645,424	3.00%
Impact Fee Fund	1,987,200	2,046,816	2,108,220	2,171,467	2,236,611	3.00%
Information Technology Fund	47,850	49,286	50,764	52,287	53,856	3.00%
Land Bank Authority	100,000	103,000	106,090	109,273	112,551	3.00%
Subtotal Special Revenue	36,052,208	37,133,774	38,247,787	39,395,221	40,577,078	3.00%
Component Units:						
Gainesville CVB	2,542,151	2,618,416	2,696,968	2,777,877	2,861,213	3.00%
Parks and Recreation	11,718,196	12,069,742	12,431,834	12,804,789	13,188,933	3.00%
Subtotal Component Units	14,260,347	14,688,157	15,128,802	15,582,666	16,050,146	3.00%
Debt Service Fund	6,462,681	6,656,561	6,856,258	7,061,946	7,273,804	3.00%
Capital Improvements Fund	55,226,383	56,883,174	58,589,670	60,347,360	62,157,781	3.00%
Enterprise Funds:						
Airport	1,246,763	1,284,166	1,322,691	1,362,372	1,403,243	3.00%
Chattahoochee Golf Course	2,182,769	2,248,252	2,315,700	2,385,171	2,456,726	3.00%
Water Resources	115,322,640	118,782,319	122,345,789	126,016,162	129,796,647	3.00%
Solid Waste	4,319,017	4,448,588	4,582,045	4,719,506	4,861,092	3.00%
Subtotal Enterprise Funds	123,071,189	126,763,325	130,566,224	134,483,211	138,517,707	3.00%
Internal Service Funds:						
General Insurance	2,995,584	3,085,452	3,178,015	3,273,356	3,371,556	3.00%
Employee Benefits	12,319,862	12,689,458	13,070,142	13,462,246	13,866,113	3.00%
Vehicle Services Fund	4,313,050	4,442,442	4,575,715	4,712,986	4,854,376	3.00%
Sub-Total Internal Service	19,628,496	20,217,351	20,823,871	21,448,588	22,092,045	3.00%
Gross Total	293,573,445	302,380,648	311,452,068	320,795,630	330,419,499	3.00%

FUND BALANCE / TOTAL NET POSITION

FIVE YEAR HISTORY

FUNDS	FY2022	FY2023	FY2024	Projected FY2025	Projected FY2026
MAJOR FUND(S):		**GOVERNMENTAL FUND**			
General Fund	23,758,366	18,743,481	19,110,669	12,680,468	8,381,468
Total Major Fund Balance:	23,758,366	18,743,481	19,110,669	12,680,468	8,381,468
NON-MAJOR FUND(S):					
Total Non-Major Fund Balance:	-	-	-	-	-
TOTAL MAJOR & NON-MAJOR FUND BALANCE	$ 23,758,366	$ 18,743,481	$ 19,110,669	$ 12,680,468	$ 8,381,468
MAJOR FUNDS:		**CAPITAL PROJECT & DEBT SERVICE FUND**			
Capital Project Fund(s)	(2,012,227)	33,479,321	6,757,077	5,997,942	2,388,657
Total Major Fund Balance:	(2,012,227)	33,479,321	6,757,077	5,997,942	2,388,657
NON-MAJOR FUND(S):					
Debt Service Fund	2,878,638	4,006,391	4,993,066	4,993,066	4,993,066
Total Non-Major Fund Balance:	2,878,638	4,006,391	4,993,066	4,993,066	4,993,066
TOTAL MAJOR & NON-MAJOR FUND BALANCE	$ 866,411	$ 37,485,712	$ 11,750,143	$ 10,991,008	$ 7,381,723

** FY25 and FY26 are projections based on anticipated budgeted fund balance usage in FY23 and FY24; however, these numbers do not reflect FY25 actual balances. Actual fund balances can be found in the FY25 CAFR.

FUNDS	FY2022	FY2023	FY2024	Projected FY2025	Projected FY2026
MAJOR FUND:		**SPECIAL REVENUE FUNDS**			
Fire Services District	1,388,638	1,439,511	777,622	(374,742)	(1,527,106)
Police Services District	159,143	135,890	225,011	100,593	100,593
Total Major Fund Balance:	1,547,781	1,575,401	1,002,633	(274,149)	(1,426,513)
NON-MAJOR FUNDS:					
Community Service Ctr	3,933,387	4,833,684	5,518,914	5,518,914	5,447,730
Confiscated Assets	294,267	236,887	184,746	34,746	(51,704)
Economic Development Fund	10,649,557	8,749,971	6,067,274	6,067,274	6,067,274
Hotel/Motel Tax	1,006,513	589,396	845,403	845,403	495,403
Impact Fees Fund	4,478,447	4,531,138	1,419,483	1,419,483	1,419,483
Information Technology Fund	307,656	341,186	408,740	408,740	408,740
Tax Allocation District Fund	972,176	1,739,559	3,286,476	2,826,160	2,826,160
Cemetery Trust Fund	537,219	614,015	702,333	658,833	658,833
Total Non-Major Fund Balance:	22,179,222	21,635,836	18,433,369	17,779,553	17,271,919
TOTAL MAJOR & NON-MAJOR FUND BALANCE	$ 23,727,003	$ 23,211,237	$ 19,436,002	$ 17,505,404	$ 15,845,406
NON-MAJOR FUND:		**COMPONENT UNIT**			
Parks & Recreation	15,760,583	15,645,726	14,786,628	14,636,628	13,036,628
Land Bank Authority	124,578	520,251	247,939	247,939	147,939
Gainesville CVB	1,047,775	1,859,124	1,631,522	1,341,507	850,764
Total Non-Major Fund Balance	16,932,936	18,025,101	16,666,089	16,226,074	14,035,331
TOTAL MAJOR & NON-MAJOR FUND BALANCE	16,932,936	18,025,101	16,666,089	16,226,074	14,035,331
GRAND TOTAL FUND BALANCE:	$ 65,284,716	$ 97,465,531	$ 66,962,903	$ 57,402,954	$ 45,643,928

** FY25 and FY26 are projections based on anticipated budgeted fund balance usage in FY23 and FY24; however, these numbers do not reflect FY25 actual balances. Actual fund balances can be found in the FY25 CAFR.

FUNDS	FY2022	FY2023	FY2024	Projected FY2025	Projected FY2026
MAJOR FUNDS:		**PROPRIETARY FUNDS**			
Water Resources	574,153,490	619,410,158	695,098,644	677,963,914	650,216,219
Total Major Net Position:	$ 574,153,490	$ 619,410,158	$ 695,098,644	$ 677,963,914	$ 650,216,219
NON-MAJOR FUNDS:					
Employee Benefits	$ 2,702,973	$ 2,120,206	$ 2,190,213	$ 2,190,213	$ 2,190,213
Airport	10,495,041	13,845,240	14,882,612	14,882,612	14,744,621
Solid Waste	3,108,441	2,693,146	2,349,286	1,183,770	53,813
Golf Course	2,888,720	3,123,042	2,989,044	2,925,167	2,925,167
General Insurance	685,483	709,225	772,068	772,068	772,068
Vehicle Services	406,326	399,904	399,904	399,904	399,904
Total Non-Major Net Assets:	$ 20,286,984	$ 22,890,763	$ 23,583,127	$ 22,353,734	$ 21,085,786
TOTAL MAJOR AND NON-MAJOR NET POSITION:	$ 594,440,474	$ 642,300,921	$ 718,681,771	$ 700,317,648	$ 671,302,005
GRAND TOTAL FUND BALANCE & NET POSTION:	$ 659,725,190	$ 739,766,452	$ 785,644,674	$ 757,720,602	$ 716,945,933

** FY25 and FY26 are projections based on anticipated budgeted fund balance usage in FY23 and FY24; however, these numbers do not reflect FY25 actual balances. Actual fund balances can be found in the FY25 CAFR.

City of

GAINESVILLE

Fund Balance/Net Position

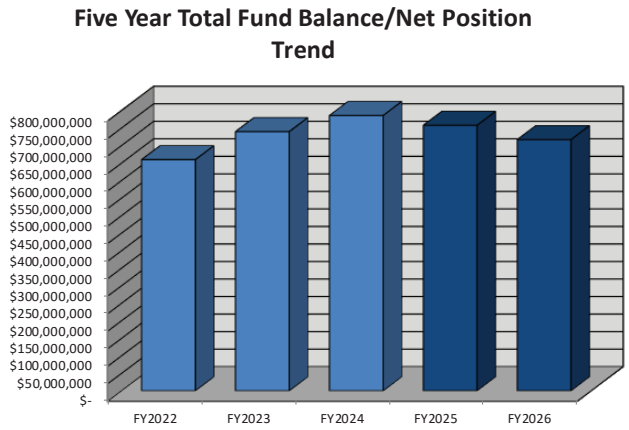
Fund Balance/Net Position

The City of Gainesville is made up of many different funds. A fund is an independent fiscal and accounting entity with a self-balancing set of accounts. These accounts record cash and other assets together with all related liabilities, obligations, reserves and equities. Funds are segregated so that revenues will be used only for the purpose of carrying out specific activities in accordance with special regulations, restrictions or limitations.

Each fund represented in the City of Gainesville's Budget, also maintains a Fund Balance or Net Position depending on the type of fund. A fund balance is funds on hand at year-end resulting from collections of revenue in excess of anticipations and/or unexpended appropriations, which are included as a revenue source in the budget of the ensuing year. A fund balance is maintained under Governmental type funds and may be separated in several categories, for example; assigned, committed, non-spendable, restricted and un-designated. Net Position is a fund equity account which reflects accumulated net earnings (or losses) of proprietary fund. As in the case of fund balance, net position may include certain reservations of fund equity.

Fund Balance/Net Position Summary

In the Fiscal year 2026 Budget, the fund balances/net positions are projected for each fund. It is projected that there will be a 5.38% decline in the total fund balance/net position. This decreases the total projected fund balances/ net positions from $757,720,602 to $716,945,933.



Changes in Projected Fund Balance of 10%

In total there are 25 appropriated funds listed in the fund balance summary. of these 25 funds, below are funds of significance that are projected to experience a change in their fund balance/net position greater than 10%. These funds are listed in the detail below:

Fund Name:	% of Change	Amount of Change
General Fund	-33.90%	$4,299,000
(General Fund change due to prior year surplus for capital)		
Solid Waste	-95.45%	$1,129,957
(Solid Waste change due to payment of debt)		

City of

GAINESVILLE

Financial Forecast FY2026 - 2030

Purpose

The City of Gainesville is a high performing organization, focused on fulfilling our mission through achieving our short and long-term goals. A long-term financial forecast is an important part of ensuring adequate resources are available to meet future obligations.

The City of Gainesville has financial polices that set guidance for the financial management of the City. These policies proved the framework for ensuring financial stability of the City.

Methodology

The forecast includes five-year projections of revenues, operating expenditures, planned capital expenditures, and anticipated debt service for finance capital expenditures.

Conservative financial principles are utilized when preparing the forecast. After the completion of the audit report, Financial Services staff begin compiling the data needed to update the forecast for the upcoming years.

Revenue Forecasting

The City of Gainesville, generally, forecast major revenue sources and are projected based on historical trends. Property tax, for example, is dependent on property revaluations and new construction. Factors like these are taken into account when forecasting major revenue sources. Other revenue sources are affected by the economy and are more difficult to forecast. Projections for these types of revenue sources rely on inflationary and CPI projections.

Operating Expenditure Forecasting

Personnel services generally make up 50 - 60% of the City's budgeted expenditures each year. Financial services staff begin by developing the current year personnel budget and department heads project staffing needs. Cost of Living adjustments are based on historical trends.

The forecast for the remaining operating expenditures is based on the current year's operating expenditures and an inflationary factor.

Capital Expenditure Forecasting

The City's Capital Improvement Plan (CIP)is a detailed anticipated plan of capital additions during the next five year period. Each Department Head projects anticipated capital needs for the next five years. The CIP is used to plan for the procurement or construction of vehicles, equipment, infrastructure, new facilities and other capital assets valued at or over $20,000.

More details about the five-year capital plan can be found in the capital section.

Debt Expenditure Forecasting

The City's debt plan is a detailed plan of expenditures related to existing debt. From time to time, future anticipated debt issuance is projected based on current rates and annual obligations are including in forecasting models.



City of

GAINESVILLE

Financial Forecast FY2026 - 2030

FY 2026 - 2030 Five - Year Financial Forecast

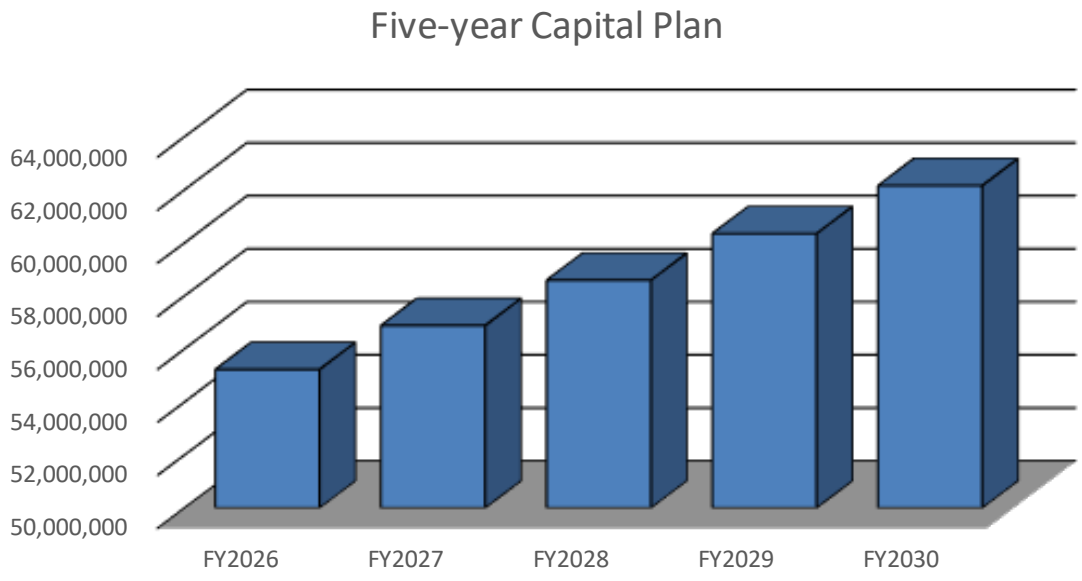
The FY 2026 - 2030 forecast projects combined operating revenues and expenditures to grow from $293.573.445 to $330.419.499 at a rate of approximately 3% a year. Operating expenditures are expected to increase on average by 3% per year based on historical trends. Current inflation rates are trending higher, however economists predict this will eventually return to historical trends around 2.5%. Although, our projections are slightly higher we believe this is a reasonable and conservative estimate and will account for other expenditures that are more volatile than others.

Debt service expenditures are projected using known amortization schedules for existing debts and estimated interest rates if new debt is projected to be issued in the five-year period. One bond issue is expected in the FY 2025 - 2029 planning period.

* Please see the next page for detail related to the FY 2025 - 2029 forecast.

FY 2026 - 2030 Five - Year Capital Forecast

The FY 2025 - 2029 five-year capital forecast incorporates a capital investment with an estimated cost of $293,204,368. These investments represent 19% of the total expenditures across the plan. Details on the capital investments are provided in the Capital Improvement Plan section of this document. Although this forcast projects a 3% growth, detailed capital plans found in the capital section may not reflect this. The detail capital section only reflects anticipated future capital projects, this projection takes into account unknown future projects.



CAPITAL AND DEBT

This section displays Capital Projects and Debt .
This section contains the CIP Process, Prior Year Capital Achievements, Five-Year CIP Projections, Operating Impact, CIP Calendar, Current Year CIP, Debt Service Fund, Bond Debt Service Schedules, Lease Purchase Schedule, And Debt Service Projections

City of

GAINESVILLE

Capital Improvement Program

Definitions

Capital Expenditure:
This item refers to the outflow of funds for goods and services obtained at $20,000 or more.

Capital Projects Funds:
Budgets for capital projects shall not lapse at the end of a fiscal year, but shall remain in effect until project completion or re-appropriation by City Council Resolution.

Capital Project:
Projects that result in the acquisition of construction of capital assets of a local government, which are of a long-term and permanent nature at $20,000 or more. Such assets include, but are not limited to, land, buildings and related improvements, streets and highways, bridges, sewers, and parks.

Capital Project Budget:
An approved current year list of capital projects is provided here-in. Included, is the project type, priority ranking, managing department, description, legal mandates, health and safety impacts, economic development impacts, environmental effect, aesthetic, social effects, funding source(s), itemized anticipated project costs, future operating impact, distributional effects, disruptions or inconveniences, and impact of deferral.

Introduction

This section contains the information detailing all capital improvements and purchases including roads, land or buildings, and the purchase of major machinery and equipment for the next five years. Any items $20,000 or more, will be included in this plan. Fiscal Year 1994 was the first year a formal Capital Improvements Program was prepared by the City of Gainesville.

Purpose

The benefits of this process to the City are considerable, including:

- Provides for the orderly replacement of infrastructure, facilities, and equipment.
- Identifies capital needs several years before funding and implementation occur, allowing adequate time for careful planning.
- Facilitates efficient allocation of limited financial resources.
- Encourages and enhances bond rating.
- Educates management and the City Council on departmental needs.
- Provides an important relations tool, as it helps the taxpayer better understand the community's problems and what is being done to address them.



City of

GAINESVILLE

Capital Improvement Program

Capital Improvement Program Process

Projects included in the Capital Improvement Program are derived from a needs assessment performed by the City Council, senior management and city staff throughout the year. During the budget process, these requests are carefully reviewed by a capital program committee consisting of the City Manager, Assistant City Manager, Chief Financial Officer, Deputy Chief Financial Officer - Budgeting and Purchasing, and Budget and Purchasing Manager. Concurrently, requests for additional funding for preexisting projects are folded into the package along with new submissions. Projects are compiled based on the specified ranking criteria, and discussed in detail. After discussions, projects are chosen carefully to identify the projects most likely to be recommended for current year funding. These projects are then presented to City Council as recommended projects for their review and advisement. As presented, the capital projects in this budget book are either Fiscal Year 2026, with funding approved, or are future projects, not yet approved, but identified as key items for future consideration.

Project Evaluation Criteria

The City reviews each recommended capital improvement project based on 9 evaluation criteria to determine which projects are the most advantageous to pursue. The evaluation criteria are:

- Legal mandates
- Health and safety impacts
- Distributional effects
- Impact of deferral
- Fiscal and budget impacts
- Economic development impacts
- Disruption/Inconvenience
- Inter-jurisdictional effects
- Environmental, Aesthetic and Social effects.

Critical Need Ranking Criteria

The Department presenting the proposed capital improvement is required to give each one of their projects presented a critical need ranking, the priority ranking criteria are:

A. Essential: A project that meets most of the evaluation criteria is necessary and without its completion, the City will not be able to maintain its mission.

B. Desirable: A project that meets a few of the evaluation criteria and will enhance the City's mission.

C. Acceptable: A project that meets any one of the evaluation criteria and will enhance the City's mission.

D. Deferrable: A project that meets any one of the evaluation criteria, will enhance the City's mission, but can be deferred to a future year without significant material loss.

Priority Ranking

The Department ranks each project in order of importance, with 1 being the highest priority. After review of the proposed capital improvements, the Capital Improvement Evaluation Team will then organize all proposed capital improvements based on these rankings and determine which capital improvements will be presented with the proposed budget.

City of

GAINESVILLE

Capital Improvement Program

Fiscal Year 2025 Capital Achievements

During Fiscal Year 2025, the City of Gainesville continued its Police Vehicle Replacement program, spending approximately $780,000 during fiscal year 2025. This vital funding will replace vehicles not meeting City standards of operation.

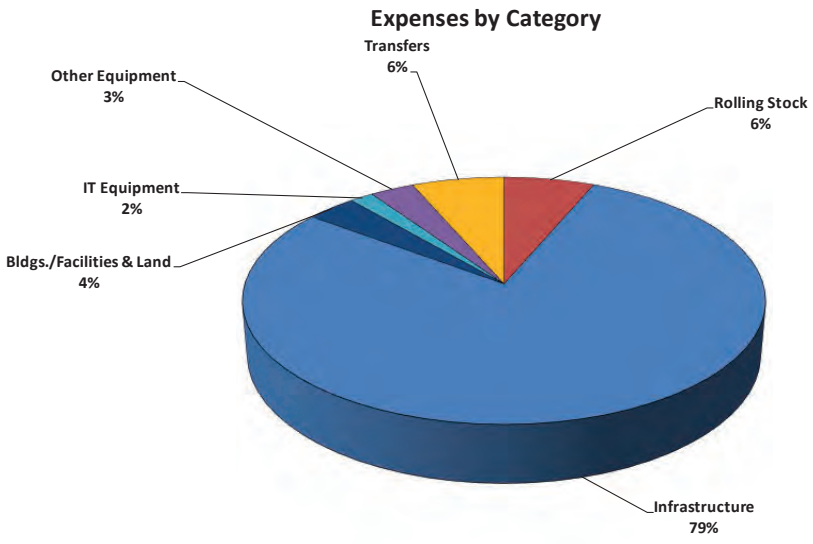
Also, during the 2025 budget year, the City of Gainesville, continued its roadway patching, roadway paving, sidewalk paving and street maintenance programs. These programs, along with other infrastructure improvement projects, generated infrastructure improvements of approximately $34,142,440. Total Capital improvements for FY2025 were $51,599,401.



Fiscal Year 2026 Capital Summary

The Fiscal Year 2026 Capital Improvements Program Budget proposes an investment of $55.2 million in the City of Gainesville's Capital Improvement Program. As a municipality, the City of Gainesville is responsible for providing a certain level of service to the public. In order to maintain this level of service, the City must furnish and maintain its capital assets, such as roadways, public safety equipment, and parks. Fiscal Year 2026 continues the City's commitment to roads, drainage systems, and other public infrastructures.

As the Capital Improvement Program General Government Expenses by Category chart indicates, expenditures on infrastructure replacement and renovations total $43,531,875 or 79% of the FY2026 expenditures, of which $2,035,000 is for street resurfacing projects. Rolling stock makes up 6% of the FY2026 expenditures, totaling $3,520,000. Included in this category is $513,000 for replacement police vehicles. The Capital Improvements budget of $55,226,383 is up from FY2025 capital improvement budget of $51,599,401.



City of

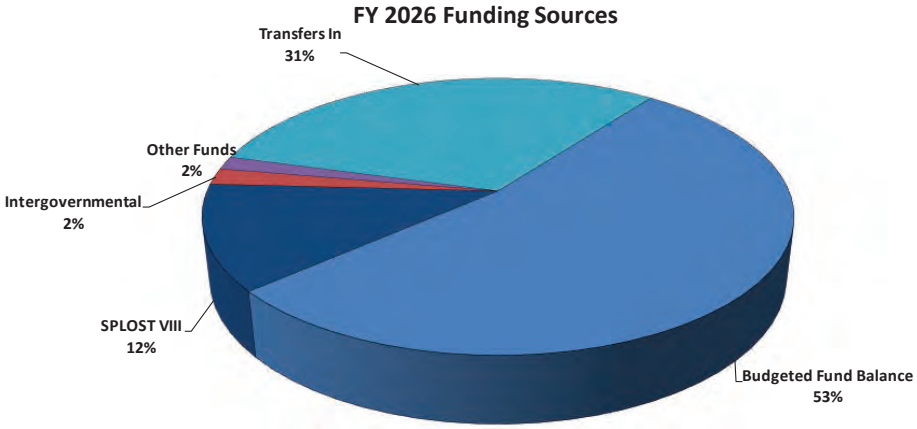
GAINESVILLE

Capital Improvement Program

Funding of CIP

The City has been very diligent in searching for new ways to fund needed capital improvements. Generally, smaller projects may be funded through the General Fund operating budget, but larger projects may require additional funding sources. Some of these sources may consist of grant funds, Special Local Option Sales Tax (SPLOST), private contributions and general obligation or revenue bonds. A bond issuance is generally used as a last resort and is reserved for large capital improvement projects.





Budgeted Fund Balance represents the largest funding source for the FY2026 budget. This funding source represents surplus funds from previous years and is typically used for one time purchases.



City of

GAINESVILLE

Capital Improvement Program

Need for Capital Projects

Over the past several years, the Capital Improvement Program has become an "only needed" type program as the available funding sources have diminished. Going forward the City must continue to analyze the capital and operating cost associated with each project, along with the Federal and State requirements.

The impact of many factors, along with the well-being of our citizens, is what drives the need for a well-managed Capital Improvement Program. Although, extensive cost analysis plays a heavy role in planning for capital improvements, these improvements must coincide with the City's overall vision and core values. As the city plans for future improvements, each new project will continue to be weighed against the City's mission and core values, along with the future impact that may be placed on the City.

Capital Improvement Program (CIP) Funds

Governmental Funds represent the funds that most government functions finance.

- **Fund 350 - General Government Capital Projects Fund:** The General Government Capital Project Fund accounts for purchases of $20,000 or more, whose funding sources(s) do not include SPLOST Funds or Grant Funds.

- **Fund 320 - Special Purpose Local Option Sales Tax (SPLOST) Capital Projects Fund:** The SPLOST Capital Projects Fund accounts for capital purchases or improvements of $20,000 or more, whose funding source(s) includes SPLOST funds. Any project that utilizes SPLOST funds must be accounted for in the SPLOST CIP fund. Projects accounted for in this fund may also receive funds from other sources, such as grant funds, general government funds, etc.

- **Fund 340 - Grant Capital Projects Fund:** The Grant Capital Projects Fund accounts for purchases of $20,000 or more, whose funding source(s) include Grant funds, but does not include any SPLOST funds. Projects accounted for in this fund may also receive funds from other sources, except SPLOST funds.

- **Fund 390 - Parks and Recreation Capital Projects Fund:** The Parks and Recreation Capital Projects Fund accounts for purchases of $20,000 or more, whose funding source(s) includes Parks and Recreation funds. These projects may also include other funding sources except SPLOST and Grants Funds.

Enterprise Funds - represent the funds that operate most similarly to a business.

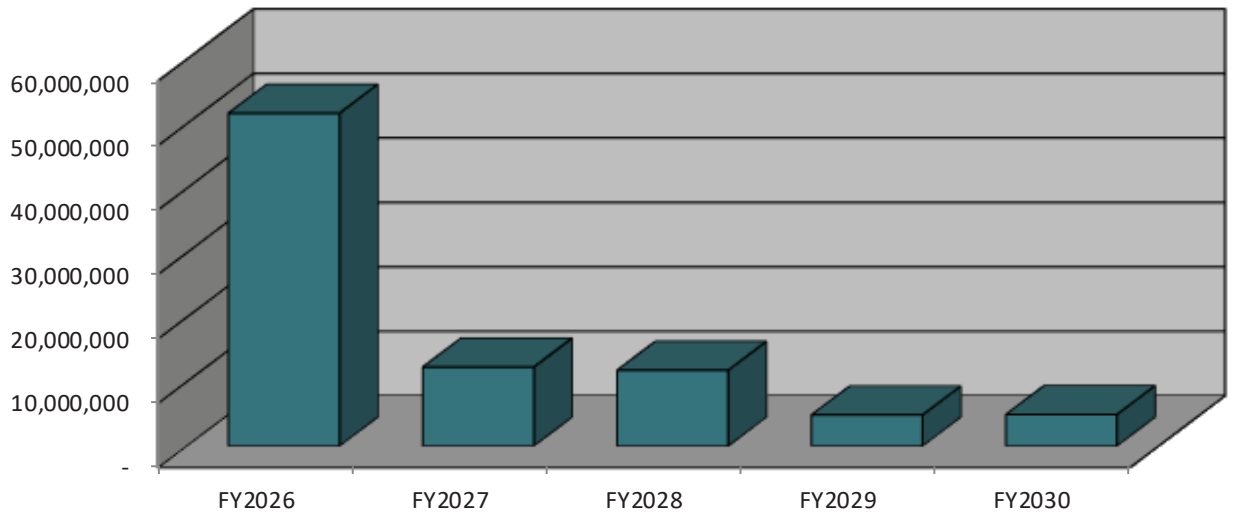
- **Fund 308 - Public Utilities Capital Projects Fund:** The Public Utilities Capital Projects Fund accounts for capital purchases of $50,000 or more, for supporting Public Utilities operations. These projects may also include other funding sources except SPLOST and Grant Funds.

City of

GAINESVILLE

Capital Improvement Program

The Fiscal Year 2026 Capital Improvements Program shows a five-year projection of the City of Gainesville's needed services, as presented by the departments. The majority of the Five-Year Plan is anticipated in FY 2026; however, every year is decisively assessed and available funding is excessively analyzed before a decision is made to fund a specific project. The graph below shows the total by year. On the following pages, a listing of the projected projects for the next 5 years can be found.



5YR PROJECT REQUEST							
Project Name	FY2026	FY2027	FY2028	FY2029	FY2030	5YR Total	5yr Operating Impact
City Manager's Office							
Jesse Jewell/Downey Redevelopment	500,000	-	-	-	-	**500,000**	-
Subtotal	**500,000**	**-**	**-**	**-**	**-**	**500,000**	**-**
Information Technologies							
PC Upgrades to Windows 11	232,240	-	-	-	-	**232,240**	-
Disaster Recovery Relocation & Upgrade	300,000	-	-	-	-	**300,000**	-
Network Security	175,000	175,000	175,000	175,000	175,000	**875,000**	-
Data Room Security	100,000	100,000	100,000	100,000	100,000	**500,000**	-
Fiber to Fullenwider Rd	750,000	-	-	-	-	**750,000**	-
Subtotal	**1,557,240**	**275,000**	**275,000**	**275,000**	**275,000**	**2,125,000**	**-**
Municpal Court							
Public Safety Building Renovation	800,000	-	-	-	-	**800,000**	-
Subtotal	**800,000**	**-**	**-**	**-**	**-**	**800,000**	**-**
Community Development Dept							
Mall Overlay	100,000	-	-	-	-	**100,000**	-
Atlanta Hwy. Corridor Study	100,000	-	-	-	-	**100,000**	-
Fleet Replacement Vehicle	90,000	-	-	-	-	**90,000**	-
Gainesville Housing Attainability Program	250,000	250,000	250,000	250,000	250,000	**1,250,000**	-
Subtotal	**540,000**	**250,000**	**250,000**	**250,000**	**250,000**	**1,340,000**	**-**
Police							
Vehicle Replacement Program	513,000	675,000	-	-	-	**1,188,000**	-
Real Time Crime Center	60,000	60,000	-	-	-	**120,000**	-
Mobile Data Terminal for Vehicles	75,000	75,000	75,000	-	-	**225,000**	-
Subtotal	**648,000**	**810,000**	**75,000**	**-**	**-**	**1,533,000**	**-**
Fire							
Fire Department Portable Radio Replacement	65,000	-	-	-	-	**65,000**	-
SCBA Cylinder Replacement Schedule	70,000	70,000	-	-	-	**140,000**	-
Intersection Preemption	34,000	34,000	34,000	34,000	34,000	**170,000**	-
Station #6	-	5,500,000	-	-	-	**5,500,000**	1,000,000
Storage Building	-	500,000	-	-	-	**500,000**	-
Station #7	-	-	6,750,000	-	-	**6,750,000**	1,000,000
Subtotal	**169,000**	**6,104,000**	**6,784,000**	**34,000**	**34,000**	**13,125,000**	**2,000,000**
Public Lands & Buildings							
Moving Fullenwider Facility	150,000	-	-	-	-	**150,000**	-
Replacement Service Vehicle	65,000	-	-	-	-	**65,000**	-
Subtotal	**215,000**	**-**	**-**	**-**	**-**	**215,000**	**-**
Engineering Services							
Street Resurfacing (Major Projects)	600,000	600,000	600,000	600,000	600,000	**3,000,000**	-
Roadway Patching Program	150,000	150,000	150,000	150,000	150,000	**750,000**	-
In-House Paving Program	610,000	610,000	610,000	610,000	610,000	**3,050,000**	-
Transportation Plan Implementation	50,000	1,100,000	1,100,000	1,100,000	1,100,000	**4,450,000**	-
Sidewalk Program	150,000	150,000	150,000	150,000	150,000	**750,000**	-
Bridge Maintenance Program	25,000	25,000	25,000	25,000	25,000	**125,000**	-
Traffic Calming / Road Safety Devices	50,000	50,000	50,000	50,000	50,000	**250,000**	-
Asphalt Preservation	50,000	50,000	50,000	50,000	50,000	**250,000**	-
SR 60 and Old Candler Rd Improvements	200,000	-	-	-	-	**200,000**	-
Pearl Nix Parkway Turnlane	125,000	-	-	-	-	**125,000**	-
Pearl Nix Parkway Improvements	500,000	-	-	-	-	**500,000**	-
Mundy Mill Elementary Intersection	500,000	-	-	-	-	**500,000**	-
MLK @ Fair Street Intersection	300,000	-	-	-	-	**300,000**	-
South Enota Improvements	500,000	-	-	-	-	**500,000**	-
Public Works Facility	300,000	300,000	300,000	300,000	300,000	**1,500,000**	-
Subtotal	**4,110,000**	**3,035,000**	**3,035,000**	**3,035,000**	**3,035,000**	**16,250,000**	**-**
Traffic Services							
Intelligent Transportation Systems Evaluation and Implementation	100,000	100,000	100,000	100,000	100,000	**500,000**	-
Traffic Control Center Update	300,000	-	-	-	-	**300,000**	-
Traffic Cabinet Locks for Cyber Security	100,000	-	-	-	-	**100,000**	-
Battery Backup System and Signal Video Detection Install	200,000	-	-	-	-	**200,000**	-
MUTCD Update Implementation	50,000	50,000	50,000	-	-	**150,000**	-
Subtotal	**750,000**	**150,000**	**150,000**	**100,000**	**100,000**	**1,250,000**	**-**

5YR PROJECT REQUEST							
Project Name	FY2026	FY2027	FY2028	FY2029	FY2030	5YR Total	5yr Operating Impact
Street Maintenance							
Tymco Sweeper	420,000	-	-	-	-	**420,000**	-
Chip & Leaf Truck	200,000	-	-	-	-	**200,000**	-
Spreader	50,000	-	-	-	-	**50,000**	-
Mowing Crew Truck	80,000	-	-	-	-	**80,000**	-
Subtotal	**750,000**	**-**	**-**	**-**	**-**	**750,000**	**-**
Stormwater							
Stormwater Rehab Program	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	**5,000,000**	-
Subtotal	**1,000,000**	**1,000,000**	**1,000,000**	**1,000,000**	**1,000,000**	**5,000,000**	**-**
Land Bank Authority							
Land Bank Authority	-	100,000	100,000	100,000	100,000	**400,000**	-
Subtotal	**-**	**100,000**	**100,000**	**100,000**	**100,000**	**400,000**	**-**
Cemetery							
Cemetery Plot Restorations	40,000	40,000	40,000	40,000	40,000	**200,000**	-
Cemetery Dump Truck	90,000	-	-	-	-	**90,000**	-
Cemetery Perimeter Fence Project	30,000	-	-	-	-	**30,000**	-
Cemetery 5th Ave Retention Wall	65,000	-	-	-	-	**65,000**	-
Subtotal	**225,000**	**40,000**	**40,000**	**40,000**	**40,000**	**385,000**	**-**
Community Service Center							
HAT Vehicles Preventive Maintenance and Repairs	130,000	90,000	90,000	-	-	**310,000**	-
MOW Fleet Replacement	-	-	60,000	-	60,000	**120,000**	-
WEGO Vehicles Purchase	700,000	-	-	-	-	**700,000**	-
Subtotal	**830,000**	**-**	**60,000**	**-**	**60,000**	**820,000**	**-**
TOTAL GOVERNMENTAL FUNDS	**12,094,240**	**11,764,000**	**11,769,000**	**4,834,000**	**4,894,000**	**43,693,000**	**2,000,000**
Department of Water Resources							
Hancock Facility Relocation	1,500,000	-	-	-	-	**1,500,000**	2,250,000
Sanitary Sewer System Improvements	600,000	-	-	-	-	**600,000**	-
Water Main System Improvements	2,000,000	-	-	-	-	**2,000,000**	-
WTP Improvements	2,500,000	-	-	-	-	**2,500,000**	-
Spout Springs Ph II Utilities Relocation	150,000	-	-	-	-	**150,000**	-
Rilla Road Booster Pump Station Improvements	2,000,000	-	-	-	-	**2,000,000**	-
Water and Sanitary Sewer On-Call Services	200,000	-	-	-	-	**200,000**	-
Tanks Maintenance Program	1,700,000	-	-	-	-	**1,700,000**	-
Stormwater On-Call Services	250,000	-	-	-	-	**250,000**	-
Water Treatment Plants NPDES Permit Compliance	250,000	-	-	-	-	**250,000**	-
System Monitoring Program	275,000	-	-	-	-	**275,000**	-
SR60 Bridge @ Chattahoochee Utilities Relocation	2,500,000	-	-	-	-	**2,500,000**	-
SR283 @ Flat Creek Bridge Utilities Relocation	422,725	-	-	-	-	**422,725**	-
Lift Station Improvements	1,800,000	-	-	-	-	**1,800,000**	-
IT Upgrades	100,000	-	-	-	-	**100,000**	-
FY25 Water Reclamation Facility Projects	1,900,000	-	-	-	-	**1,900,000**	-
Freightliner Dump Truck 1	145,000	-	-	-	-	**145,000**	-
Freightliner Dump Truck 2	145,000	-	-	-	-	**145,000**	-
Utility Billing Software	300,000	-	-	-	-	**300,000**	-
Meter Maintenance Program	2,500,000	-	-	-	-	**2,500,000**	-
F750 Crew Cab Freightliner Service Truck 1	225,000	-	-	-	-	**225,000**	-
F750 Crew Cab Freightliner Service Truck 2	225,000	-	-	-	-	**225,000**	-
Cement-Concrete Mixing Trailer	175,000	-	-	-	-	**175,000**	-
Jet Vac Easement Machine	110,000	-	-	-	-	**110,000**	-
Hydro Vacuum Excavator	195,000	-	-	-	-	**195,000**	-
UV Fast Finish Sliplining Curing System	125,000	-	-	-	-	**125,000**	-
New Water Meter Installations	1,000,000	-	-	-	-	**1,000,000**	-
PRV Upgrades and Rehabilitation	250,000	-	-	-	-	**250,000**	-
Scada and Telemetry System Improvements	100,000	-	-	-	-	**100,000**	-
Riverside and Lakeside Water Treatment Plant Improvements	5,350,150	-	-	-	-	**5,350,150**	-
Riverside WTP Raw Water Pump Replacement	4,500,000	-	-	-	-	**4,500,000**	-
Water Reclamation Facilities Electrical Control Upgrades	200,000	-	-	-	-	**200,000**	-
Environmental Services Lab Renovations	300,000	-	-	-	-	**300,000**	-
Subtotal	**33,992,875**	**-**	**-**	**-**	**-**	**33,992,875**	**2,250,000**
Airport							
Paint Hangars A-H	75,000	-	-	-	-	**75,000**	-
Tree Clearing	75,000	-	-	-	-	**75,000**	-
Rwy 11/29 Modifications	100,000	-	-	-	-	**100,000**	-
Runway 5 Extension	125,000	-	-	-	-	**125,000**	-
Subtotal	**375,000**	**-**	**-**	**-**	**-**	**375,000**	**-**
Golf							
PC Upgrades to Windows 11	6,800	-	-	-	-	**6,800**	-
Sand Pro	28,000	-	-	-	-	**28,000**	-
Turf Roller	24,000	-	-	-	-	**24,000**	-
Vertical Mower Heads	26,000	-	-	-	-	**26,000**	-
Cart Path	40,000	-	-	-	-	**40,000**	-
Subtotal	**124,800**	**-**	**-**	**-**	**-**	**124,800**	**-**
Solid Waste							
Automated Truck	475,000	-	-	-	-	**475,000**	-
Subtotal	**475,000**	**-**	**-**	**-**	**-**	**475,000**	**-**
TOTAL PROPRIETARY FUNDS	**34,967,675**	**-**	**-**	**-**	**-**	**34,967,675**	**2,250,000**
Parks and Recreation							
LED Court/Field Lighting	250,000	-	-	-	-	**250,000**	-
Frances Meadows HVAC Unit Replacements	150,000	-	-	-	-	**150,000**	-
Roper Park Site Improvements	1,500,000	-	-	-	-	**1,500,000**	-
Holly Park Renovations	150,000	500,000	-	-	-	**650,000**	-
Longwood Park Improvements	2,100,000	-	-	-	-	**2,100,000**	-
Subtotal	**4,150,000**	**500,000**	**-**	**-**	**-**	**4,650,000**	**-**
Gainesville CVB							
Revitalization of the Olympic Tower	40,000	-	-	-	-	**40,000**	-
Downtown Chicken	100,000	-	-	-	-	**100,000**	-
Shoreline Maintenance and Improvement	144,000	-	-	-	-	**144,000**	-
Park Staff and Maintenance Vehicle	60,000	-	-	-	-	**60,000**	-
Picnic Area Improvements	50,000	-	-	-	-	**50,000**	-
Digital Signage at LLOP	28,000	-	-	-	-	**28,000**	-
Subtotal	**422,000**	**-**	**-**	**-**	**-**	**422,000**	**-**
TOTAL COMPONENT UNITS	**4,572,000**	**500,000**	**-**	**-**	**-**	**5,072,000**	**-**
TOTAL ALL FUNDS	**51,633,915**	**12,264,000**	**11,769,000**	**4,834,000**	**4,894,000**	**83,732,675**	**4,250,000**

City of

GAINESVILLE

Capital Improvement Program

Impact Summary

Over the next five years, if funded, anticipated projects, from FY2026 - FY2030, may have an operating impact of approximately $4.25 million. The expenditures associated with the funded projects are largely due to the continued maintenance of infrastructure of maintenance agreements for equipment and any new personnel associated with new facilities.

The largest operating expense of $2,539,577 is for Fire Services. This cost is anticipated to start in Fiscal Year 2028. Other items listed, show a reduced operating impact, due to reduced maintenance of existing equipment or vehicles. As older vehicles and equipment are replaced, maintenance costs should decline, as new vehicles/ equipment repairs fall under warranty.

Operating Impact

During the capital improvement proposed budget analysis one component that is analyzed is the anticipated long-term effect on the operating budget for each project. The impact on the operating budget plays an important role in the review because once built, a facility must be maintained and maintenance costs can sometimes far outweigh the initial cost to build.

Reliable operating cost estimates are necessary from the beginning of each budget cycle, as the City must determine the ongoing expenses it will incur as result of a project completion. For example, once a fire station is completed it requires staffing, staff training, equipment, vehicles, fuel, electricity, lubricants, etc. in order to operate. Since portions of projects are completed in phases, partially constructed projects usually have associated operation costs which will need to be funded in future fiscal years.

CAPITAL IMPROVEMENT PROGRAM

FUND DESCRIPTION:

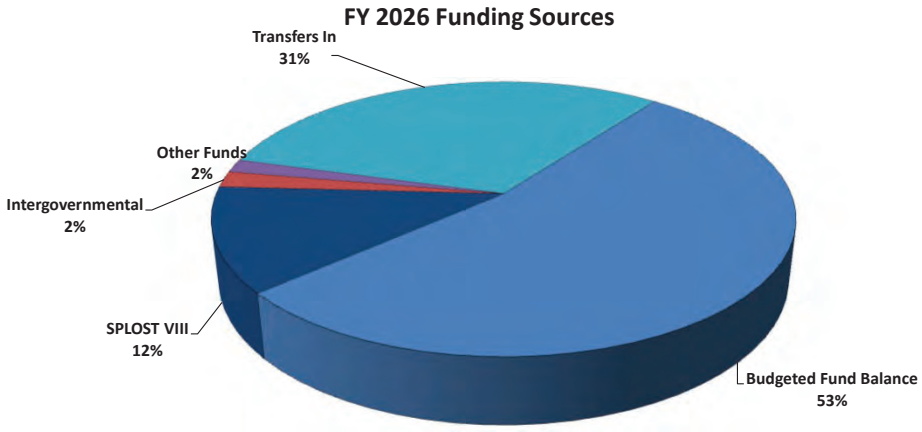
These budgets represent the first year of the present five year Capital Improvement Program (CIP). The section also includes a summary of the entire current year requested CIP, as well as past funding for projects in progress. Capital improvement budgets remain open until the project is completed.

MISSION STATEMENT:

It is the mission of the Capital Improvement Program to identify, measure, and plan for future Capital needs while adhering to the central mission of the City of Gainesville.

CAPITAL IMPROVEMENTS PROGRAM FUND SUMMARY

REVENUES	FY2024 BUDGET	FY2025 BUDGET	FY2026 BUDGET
Intergovernmental:			
Georgia Department of Transportation	$ 300,000	$ 300,000	$ 300,000
Federal Grants	1,592,500	382,800	747,000
Hall County	-	-	-
SPLOST VIII	2,231,921	10,633,333	6,793,333
Bond/Lease proceeds	-	-	-
GEFA Loans	-	-	-
Water Connection Fees	2,975,041	2,075,598	4,500,000
Airport Fund	355,000	325,000	376,360
Golf Course Fund	-	-	-
Solid Waste Fund	-	400,000	476,360
Community Service Center	-	-	-
Operating Expenditures	690,000	1,656,335	2,850,150
Transfers From:			
General Fund	6,223,875	6,430,200	4,299,000
Cemetery Trust Fund	40,000	80,000	1,360
Fire District	165,000	375,000	188,320
Hotel/Motel Tax Fund	-	-	-
Police Services District	1,132,400	888,400	707,780
Impact Fee Fund	1,660,000	1,010,000	800,000
SPLOST VIII	759,135	-	-
Gainesville CVB	112,065	287,935	434,860
Parks and Recreation	4,150,000	2,720,000	3,350,000
Grants CIP Fund	-	-	-
Budgeted Fund Balance:			
DWR Fund Balance	27,965,000	25,007,000	28,642,725
SPLOST Fund Balance	1,568,079	(972,200)	759,135
Total Revenues	$ 51,920,016	$ 51,599,401	$ 55,226,383

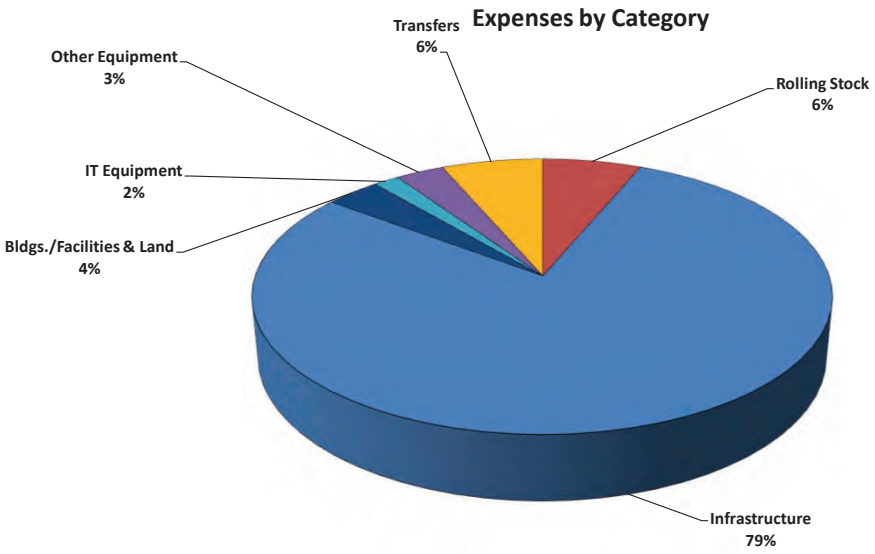


CAPITAL IMPROVEMENT PROGRAM FUND SUMMARY			
EXPENDITURES	FY2024 BUDGET	FY2025 BUDGET	FY2026 BUDGET
City Managers Office			
Jesse Jewell/Downey Redevelopment	-	-	500,000
Information Technology			
PC Upgrades to Windows 11	-		232,240
Network Security	315,000	175,000	175,000
Disaster Recovery Relocation & Upgrade	-	-	300,000
Data Room Security	-	-	100,000
Fiber to Fullenwider Rd	-	-	750,000
Municpal Court			
Public Safety Building Renovation	-	500,000	800,000
Community Development Department			
Replacement Fleet Vehicle	-	-	90,000
Housing Attainability Program	-	-	250,000
Mall Overlay	-	-	100,000
Atlanta Hwy. Corridor Study	-	-	100,000
Police			
Vehicle Replacement Program	924,000	780,000	513,000
Real-Time Crime Center	-	-	60,000
Mobile Data Terminal for Vehicles	37,400	71,000	75,000
Fire Services			
Fire Department Portable Radio Replacement	-	-	65,000
SCBA Cylinder Replacement Schedule	140,000	56,000	70,000
Intersection Preemption	30,000	34,000	34,000
Public Works - Public Land and Buildings			
Moving Fullenwider Facility	-	-	150,000
Replacement Service Vehicle	-	-	65,000

CAPITAL IMPROVEMENT PROGRAM FUND SUMMARY			
EXPENDITURES	FY2024 BUDGET	FY2025 BUDGET	FY2026 BUDGET
Public Works - Engineering			
Street Resurfacing (Major Projects)	550,000	550,000	600,000
In-House Paving Program	660,000	660,000	610,000
Transportation Plan Implementation	630,000	90,000	50,000
Sidewalk Program	100,000	200,000	150,000
Public Works Facility	-	200,000	300,000
Traffic Calming / Road Safety Devices	50,000	50,000	50,000
Roadway Patching Program	125,000	125,000	150,000
South Enota Improvements	-	-	500,000
SR 60 and Old Candler Rd Improvements	-	-	200,000
Pearl Nix Parkway Turnlane	-	-	125,000
Pearl Nix Parkway Improvements	-	-	500,000
Mundy Mill Elementary Intersection	-	-	500,000
MLK @ Fair Street Intersection	-	-	300,000
Asphalt Preservation	25,000	50,000	50,000
Bridge Maintenance Program	25,000	25,000	25,000
Public Works - Traffic			
Intelligent Transportation Systems Evaluation and Implementation	100,000	100,000	100,000
Traffic Control Center Update	-	-	300,000
Traffic Cabinet Locks for Cyber Security	-	100,000	100,000
Battery Backup System and Signal Video Detection Install	-	200,000	200,000
MUTCD Update Implementation	-	50,000	50,000
Public Works - Street Maintenance			
Tymco Sweeper	-	-	420,000
Chip & Leaf Truck	-	-	200,000
Spreader	-	-	50,000
Mowing Crew Truck	-	-	80,000
Stormwater			
Stormwater Rehabilitation Program	1,000,000	1,000,000	1,000,000
Cemetery			
Cemetery Plot Restorations	40,000	40,000	40,000
Cemetery Dump Truck	-	-	90,000
Cemetery Perimeter Fence Project	-	-	30,000
Cemetery 5th Ave Retention Wall	-	-	65,000
Gainesville Convention and Visitors Bureau			
Revitalization of the Olympic Tower	-	-	40,000
Downtown Chicken	-	-	100,000
Shoreline Maintenance and Improvement	-	-	144,000
Park Staff and Maintenance Vehicle	-	-	60,000
Picnic Area Improvements	-	-	50,000
Digital Signage at LLOP	-	-	28,000

CAPITAL IMPROVEMENT PROGRAM FUND SUMMARY			
EXPENDITURES	FY2024 BUDGET	FY2025 BUDGET	FY2026 BUDGET
Parks and Recreation			
Frances Meadows HVAC Unit Replacements	-	-	150,000
Roper Park Site Improvements	500,000	650,000	1,500,000
Longwood Park Improvements	-	-	2,100,000
LED Court/Field Lighting	100,000	100,000	250,000
Holly Park Renovations	-	-	150,000
Community Service Center			
HAT Vehicles Preventive Maintenance and Repairs	-	-	130,000
WEGO Vehicles Purchase	-	-	700,000
Solid Waste			
Automated Trash Truck	-	-	475,000
Airport			
Paint Hangars A-H	-	-	75,000
Tree Clearing	-	-	75,000
Rwy 11/29 Closure and expansion design	-	-	100,000
Runway 5 Extension	-	-	125,000
Golf Course			
PC Upgrades to Windows 11	-	-	6,800
Sand Pro	-	-	28,000
Turf Roller	-	-	24,000
Vertical Mower Heads	-	-	26,000
Cart Path	-	-	40,000

CAPITAL IMPROVEMENT PROGRAM FUND SUMMARY			
EXPENDITURES	FY2024 BUDGET	FY2025 BUDGET	FY2026 BUDGET
Department of Water Resources			
Hancock Facility Relocation	-	-	1,500,000
Sanitary Sewer System Improvements	-	-	600,000
Water Main System Improvements	-	-	2,000,000
WTP Improvements	500,000	1,750,000	2,500,000
Spout Springs Ph II Utilities Relocation	-	-	150,000
Rilla Road Booster Pump Station Improvements	-	1,400,000	2,000,000
Water and Sanitary Sewer On-Call Services	-	-	200,000
Tanks Maintenance Program	-	200,000	1,700,000
Stormwater On-Call Services	-	-	250,000
Water Treatment Plants NPDES Permit Compliance	-	700,000	250,000
System Monitoring Program	-	-	275,000
SR60 Bridge @ Chattahoochee Utilities Relocation	-	250,000	2,500,000
SR283 @ Flat Creek Bridge Utilities Relocation	-	-	422,725
Lift Station Improvements	-	2,500,000	1,800,000
IT Upgrades	-	100,000	100,000
FY25 Water Reclamation Facility Projects	-	1,350,000	1,900,000
Freightliner Dump Truck 1	-	140,000	145,000
Freightliner Dump Truck 2	-	140,000	145,000
Utility Billing Software	2,000,000	1,000,000	300,000
Meter Maintenance Program	1,000,000	750,000	2,500,000
F750 Crew Cab Freightliner Service Truck 1	-	-	225,000
F750 Crew Cab Freightliner Service Truck 2	-	-	225,000
Cement-Concrete Mixing Trailer	-	-	175,000
Jet Vac Easement Machine	-	-	110,000
Hydro Vacuum Excavator	-	-	195,000
UV Fast Finish Sliplining Curing System	-	-	125,000
New Water Meter Installations	-	-	1,000,000
PRV Upgrades and Rehabilitation	-	-	250,000
Scada and Telemetry System Improvements	300,000	300,000	100,000
Riverside and Lakeside Water Treatment Plant Improvements	-	-	5,350,150
Riverside WTP Raw Water Pump Replacement	-	-	4,500,000
Water Reclamation Facilities Electrical Control Upgrades	250,000	250,000	200,000
Environmental Services Lab Renovations	-	-	300,000
Transfer to Other Funds	4,397,101	3,734,176	3,592,468
Capital Reserves	-	-	-
Total Expenditures	$ 13,798,501	$ 20,370,176	$ 55,226,383


Expenses by Category
Transfers
6%
Other Equipment
3%
Rolling Stock
6%
IT Equipment
2%
Bldgs./Facilities & Land
4%
Infrastructure
79%

Public Safety Building Renovations

Strategic Initiative:	Practicing good stewardship of resources, providing safe and exemplary services for all people.
Project Type:	Single Year Project
Priority:	B - Desirable
Location:	Public Safety Building
Department:	Administrative Services - Municipal Court
Project Manager	Angie Floyd



Description/Justification:

The Public Safety building was constructed in 2009/2010. Several safety issues have been noted since regarding the walk-up windows for payments along with the lack of a more secure ingress/egress for the City Council Members. The Mayor and Council over the years have requested a way to enter the building without having to come through the main entrance when attending Council Meetings. We have identified a possible solution to allow for private entry into the building. The Municipal Court office space is inefficient due to changes in technology and staffing. A safety issue is in place regarding sight lines for the walk-up windows for both the municipal court area as well as the PD walk-up area. There is a great need for private office space for phone consultations with defendants and attorneys. There is currently not an area for staff to hold a staff meeting such as a conference room. A much needed redesign of this space is necessary.

FUNDING SOURCES:	FY26	FY27	FY28	FY29	FY30	TOTAL	
General Fund	800,000					$ 800,000	Project Estimated
						$ -	
						$ -	Start Date / Completion Date
						$ -	
TOTAL	$ 800,000	$ -	$ -	$ -	$ -	$ 800,000	07/01/25 – 06/30/26

PROJECT COSTS	Budget							
PROJECT COMPONENTS:	FY26	FY27	FY28	FY29	FY30	Five Year Total	Prior Year Costs	Total Project Cost from Inception
PLANNING						$ -		$ -
CONSTRUCTION	687,500					$ 687,500		$ 687,500
EQUIPMENT/VEHICLE						$ -		$ -
OTHER FF&E	112,500					$ 112,500		$ 112,500
TOTAL	$ 800,000	$ -	$ -	$ -	$ -	$ 800,000	$ -	$ 800,000

ANNUAL OPERATING IMPACT							
DESCRIPTION	FY26	FY27	FY28	FY29	FY30	FIVE YEAR TOTAL	Other:
Personnel						$ -	Expense Type:
Operating						$ -	Operating Budget Expenses
Capital Outlay						$ -	Account Number:
Total	$ -	$ -	$ -	$ -	$ -	$ -	

CAPITAL PROJECT EVALUATION CRITERIA DISCUSSION:

LEGAL MANDATES: . FISCAL AND BUDGET IMPACTS : ***HEALTH & SAFETY IMPACTS: ECONOMIC DEVELOPMENT IMPACTS: ENVIRONMENTAL, AESTHETIC AND SOCIAL EFFECTS: DISTRIBUTIONAL EFFECTS: DISRUPTION/INCONVENIENCE: IMPACT OF DEFERRAL: INTERJURISDICTIONAL EFFECTS*** :

NOTES:

This is an increase to the CIP from last year. We have requested a significant redesign of the lobby area to better serve our citizens and staff. We also need to remiate an issue with the foundation of the building during the remodel which will require new flooring to replace the cracking tiles in the lobby area.

DEPARTMENT DIRECTOR RANKING:	B - Desirable	***PROJECT NUMBER***
CIP EVALUATION TEAM RANKING:	Priority Ranking	**91077**

Citywide Data Room Physical Security

Strategic Initiative:	Practicing good stewardship of resources
Project Type:	Multi-Year Project
Critical Need Ranking:	A - Essential
Location:	City-Wide
Department:	Information Technology
Project Manager:	Russ Hilmandolar



Description/Justification:

BACKGROUND: Nearly all City government buildings have some type of data communication rooms/closets that house sensitive network racks, devices, and cabling. Some of these are behind manual, key-locked doors and some are not--each building/department controls the key/access. Very few, if any, have surveillance cameras or automated door access.

PROBLEM: This is a Security risk to the City. IT has discovered, after the fact, unplugged cables, power turned off, damaged or missing parts, etc. Without access control and/or surveillance, IT can't investigate to hold anyone accountable nor prevent reoccurrences. Delays in getting the keys also prevent a quick resolution during outages.

SOLUTION: This project will secure these data/communication rooms/closets with a combination of (1) Key Card door access (2) Key Card Lockable Cabinets (3) Security cameras depending on the level of risk.

FUNDING SOURCES:	FY26	FY27	FY28	FY29	FY30	TOTAL		
General Fund	100,000	100,000	100,000	100,000		400,000		
						-	Project Estimated	
						-		
						-	Start Date	Completion Date
						-		
TOTAL	**$ 100,000**	**$ 100,000**	**$ 100,000**	**$ 100,000**	**$ -**	**$ 400,000**	07/01/25	06/30/29

PROJECT COSTS	Budget							
PROJECT COMPONENTS:	FY26	FY27	FY28	FY29	FY30	Five Year Total	Prior Year Costs	Total Project Cost from Inception
PLANNING						$ -		$ -
CONSTRUCTION						$ -		$ -
EQUIPMENT/VEHICLE						$ -		$ -
OTHER	100,000	100,000	100,000	100,000		$ 400,000	-	$ 400,000
TOTAL	**$ 100,000**	**$ 100,000**	**$ 100,000**	**$ 100,000**	**$ -**	**$ 400,000**	**$ -**	**$ 400,000**

ANNUAL OPERATING IMPACT							
DESCRIPTION	FY26	FY27	FY28	FY29	FY30	FIVE YEAR TOTAL	Other:
Personnel						$ -	Expense Type:
Operating						$ -	Operating Budget Expenses
Capital Outlay						$ -	Account Number:
Total	$ -	$ -	$ -	$ -	$ -	$ -	

CAPITAL PROJECT EVALUATION CRITERIA DISCUSSION:

NOTES:

DEPARTMENT DIRECTOR RANKING:	A - Essential
DEPARTMENT PRIORITY RANKING	1
CIP EVALUATION TEAM RANKING:	A - Essential

PROJECT NUMBER
91085

City of Gainesville Disaster Recovery Site

Strategic Initiative:	Practicing good stewardship of resources
Project Type:	Single Year Project
Critical Need Ranking:	A - Essential
Location:	City-Wide
Department:	Information Technology
Project Manager:	Russ Hilmandolar



Description/Justification:

BACKGROUND: The City's main Data Center is located in the Gainesville Administration Building (GAB). In the event of a disaster at the GAB, IT would leverage the pre-staged Disaster Recovery equipment, currently hosted at the Hall County 911 Data Center, to restore/recover some limited core capabilities to the City.

PROBLEM: (1) Hall County IT has informed COG IT that it needs the rack space the City's equipment currently occupies. As a result, IT will have to relocate this equipment in FY26 to another suitable building/data center in the City. (2) The City's Disaster Recovery equipment is aged and in need of an upgrade/refresh in technology.

SOLUTION:
IT will find a suitable location, design the Disaster Recovery solution, and purchase and install all required data center equipment (e.g. racks, UPS, network & switches, cables, security/monitoring software, etc.). This will ensure business continuity while minimizing downtime during disasters/major events.

FUNDING SOURCES:	FY26	FY27	FY28	FY29	FY30	TOTAL	Project Estimated	
General Fund	300,000					300,000		
						-		
						-		
						-	Start Date	Completion Date
						-		
TOTAL	**$ 300,000**	$ -	$ -	$ -	$ -	**$ 300,000**	07/01/25	06/30/26

PROJECT COSTS	Budget							
PROJECT COMPONENTS:	**FY26**	**FY27**	**FY28**	**FY29**	**FY30**	**Five Year Total**	**Prior Year Costs**	**Total Project Cost from Inception**
PLANNING						$ -		$ -
CONSTRUCTION						$ -		$ -
EQUIPMENT/VEHICLE						$ -		$ -
OTHER	300,000					$ 300,000	-	$ 300,000
TOTAL	**$ 300,000**	$ -	$ -	$ -	$ -	**$ 300,000**	$ -	**$ 300,000**

ANNUAL OPERATING IMPACT							
DESCRIPTION	**FY26**	**FY27**	**FY28**	**FY29**	**FY30**	**FIVE YEAR TOTAL**	**Other:**
Personnel						$ -	**Expense Type:**
Operating	2,400	2,400	2,400	2,400	2,400	$ 12,000	Operating Budget Expenses
Capital Outlay						$ -	**Account Number:**
Total	**$ 2,400**	**$ 2,400**	**$ 2,400**	**$ 2,400**	**$ 2,400**	**$ 12,000**	

CAPITAL PROJECT EVALUATION CRITERIA DISCUSSION:

NOTES:

DEPARTMENT DIRECTOR RANKING:	A - Essential
DEPARTMENT PRIORITY RANKING	1
CIP EVALUATION TEAM RANKING:	A - Essential

PROJECT NUMBER
91084

Run Fiber Optic Cable to Fullenwider Road

Strategic Initiative:	Practicing good stewardship of resources
Project Type:	Single Year Project
Critical Need Ranking:	A - Essential
Location:	City-Wide
Department:	Information Technology
Project Manager:	Russ Hilmandolar



Description/Justification:

BACKGROUND: There are five new City buildings being planned for construction in the vicinity of Fullenwider Road: (1) Public Safety (2) Fire 5 (3) Public Works (4) DWR Distribution & Collection (5) DWR Maintenance.

PROBLEM: Currently, there is no reliable City-owned high speed fiber network connectivity to support the growing need in these areas. Without City-owned fiber, these operations would have to rely on slower connectivity through an expensive internet service provider that could cost as much as $1M over 9 years. This would not be ideal for the new, state of the art facilities that would likely be showplaces for City leadership.

SOLUTION: IT will lead a project to run 5 miles of City fiber (144 strands) underground from Marler Street to Fullenwider Road. This would provide fiber to support the City's infrastructure in an area targeted for major future growth and expansion. Note: this project would also help the IT Disaster Recovery project by opening up the new Public Safety Training Center as a primary candidate location for the Disaster Recovery data center for IT.

FUNDING SOURCES:	FY26	FY27	FY28	FY29	FY30	TOTAL		
General Fund	750,000					750,000		
						-	Project Estimated	
						-		
						-		
							Start Date	Completion Date
						-		
TOTAL	$ 750,000	$ -	$ -	$ -	$ -	$ 750,000	07/01/25	01/01/26

PROJECT COSTS	Budget							
PROJECT COMPONENTS:	FY26	FY27	FY28	FY29	FY30	Five Year Total	Prior Year Costs	Total Project Cost from Inception
PLANNING						$ -		$ -
CONSTRUCTION						$ -		$ -
EQUIPMENT/VEHICLE						$ -		$ -
OTHER	750,000					$ 750,000	-	$ 750,000
TOTAL	$ 750,000	$ -	$ -	$ -	$ -	$ 750,000	$ -	$ 750,000

ANNUAL OPERATING IMPACT							
DESCRIPTION	FY26	FY27	FY28	FY29	FY30	FIVE YEAR TOTAL	Other:
Personnel						$ -	Expense Type:
Operating						$ -	Operating Budget Expenses
Capital Outlay						$ -	Account Number:
Total	$ -	$ -	$ -	$ -	$ -	$ -	

CAPITAL PROJECT EVALUATION CRITERIA DISCUSSION:

NOTES:

DEPARTMENT DIRECTOR RANKING:	A - Essential
DEPARTMENT PRIORITY RANKING	
CIP EVALUATION TEAM RANKING:	A - Essential

PROJECT NUMBER
91086

Network Security

Strategic Initiative:	Practicing good stewardship of resources
Project Type:	Reoccurring Project
Critical Need Ranking:	A - Essential
Location:	City-Wide
Department:	Information Tech
Project Manager:	Russ Hilmandolar

PROJECT #: 91031.MEQ.2000

Description/Justification:

BACKGROUND: IT Cybersecurity defensive needs are ever-changing as new threats and new attack vectors are manifested and exploited all the time.
NOTE: this is a reauthorization of the FY25 CIP 91031.MEQ.2000.

PROBLEM: IT Cybersecurity must have adequate resources (dollars, tools, people) at its disposal to quickly react to effectively protect City data and systems from all malicious attacks.

SOLUTION:
-Tools/Systems to harden and modernize the IT infrastructure from known and novel attack vectors
-Biometric devices to reduce/eliminate human risks associated with passwords, password memorization, and recall

FUNDING SOURCES:	FY26	FY27	FY28	FY29	FY30	TOTAL		
General Fund	175,000	175,000	175,000	175,000	175,000	875,000		
						-	Project Estimated	
						-		
						-	Start Date	Completion Date
						-		
TOTAL	**$ 175,000**	**$ 175,000**	**$ 175,000**	**$ 175,000**	**$ 175,000**	**$ 875,000**	07/01/25	06/30/26

PROJECT COSTS	Budget							
PROJECT COMPONENTS:	FY26	FY27	FY28	FY29	FY30	Five Year Total	Prior Year Costs	Total Project Cost from Inception
PLANNING						$ -		$ -
CONSTRUCTION						$ -		$ -
EQUIPMENT/VEHICLE						$ -		$ -
OTHER	175,000	175,000	175,000	175,000	175,000	$ 875,000	-	$ 875,000
TOTAL	**$ 175,000**	**$ 175,000**	**$ 175,000**	**$ 175,000**	**$ 175,000**	**$ 875,000**	**$ -**	**$ 875,000**

ANNUAL OPERATING IMPACT							
DESCRIPTION	FY26	FY27	FY28	FY29	FY30	FIVE YEAR TOTAL	Other:
Personnel						$ -	Expense Type:
Operating						$ -	Operating Budget Expenses
Capital Outlay						$ -	Account Number:
Total	$ -	$ -	$ -	$ -	$ -	$ -	

CAPITAL PROJECT EVALUATION CRITERIA DISCUSSION:

NOTES:

DEPARTMENT DIRECTOR RANKING:	A - Essential
DEPARTMENT PRIORITY RANKING	1
CIP EVALUATION TEAM RANKING:	A - Essential

PROJECT NUMBER
91031.MEQ.2000

PC Upgrades to Windows 11

Strategic Initiative:	Practicing good stewardship of resources
Project Type:	Single Year Project
Critical Need Ranking:	A - Essential
Location:	City-Wide
Department:	Information Technology
Project Manager:	Russ Hilmandolar



Description/Justification:

BACKGROUND: Each Department manages its own budget for PC replacements and is responsible for ensuring all their PCs stay upgraded to required minimum standards at all times.

PROBLEM: Unfortunately, approximately 200 older PCs across the City are still currently on Windows 10 (or older versions) and Microsoft has recently announced the Windows 10 Operating System will hit end of life (point when it will no longer be supported by Microsoft) at the end of 2025. Any devices (laptops or desktops) running Windows 10 past that date will immediately become a Security risk to the City as these devices will not be able to get software updates or security patches/fixes, nor will we receive any technical support from Microsoft. As a result, these devices will become open doors for malware, viruses, and ransomware which would then cascade throughout our network. All City devices must be on Windows 11 by the end of 2025 (+ 3-month grace period).

SOLUTION:
On behalf of all Departments, IT will take the lead to remedy this by replacing these 200 PCs with new devices that are capable of running Windows 11.

FUNDING SOURCES:	FY26	FY27	FY28	FY29	FY30	TOTAL		
General Fund	136,200					136,200		
Fire Fund	19,320					19,320	Project Estimated	
Police Fund	59,780					59,780		
CVB Fund	12,860					12,860		
						-		
						-	Start Date	Completion Date
						-		
TOTAL	**$ 228,160**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 228,160**	07/01/25	03/31/26

PROJECT COSTS	Budget							
PROJECT COMPONENTS:	**FY26**	**FY27**	**FY28**	**FY29**	**FY30**	**Five Year Total**	**Prior Year Costs**	**Total Project Cost from Inception**
PLANNING						$ -		$ -
CONSTRUCTION						$ -		$ -
EQUIPMENT/VEHICLE						$ -		$ -
OTHER	228,160					$ 228,160	-	$ 228,160
TOTAL	**$ 228,160**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 228,160**	**$ -**	**$ 228,160**

ANNUAL OPERATING IMPACT							
DESCRIPTION	**FY26**	**FY27**	**FY28**	**FY29**	**FY30**	**FIVE YEAR TOTAL**	**Other:**
Personnel						$ -	**Expense Type:**
Operating						$ -	Operating Budget Expenses
Capital Outlay						$ -	**Account Number:**
Total	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	

CAPITAL PROJECT EVALUATION CRITERIA DISCUSSION:

NOTES:

DEPARTMENT DIRECTOR RANKING:	A - Essential
DEPARTMENT PRIORITY RANKING	
CIP EVALUATION TEAM RANKING:	A - Essential

PROJECT NUMBER
91083

Atlanta Hwy. Corridor Study

Strategic Initiative:	Atlanta Hwy. Corridor Study
Project Type:	Multi-Year Project
Critical Need Ranking:	B - Desirable
Location:	7410
Department:	Community Development
Project Manager:	Rusty Ligon



Description/Justification:

The Community and Economic Development Department (CEDD) has worked with the Carl Vinson Institute of Government (CVIOG) on three previous small area studies. These studies have been well received by the community and have helped cast a specific vision for key corridors and unique areas within the City. CEDD staff would like to complete a fourth small area study. Small area corridors within the City have some distinctive challenges, but also some characteristics that can be enhanced that would be beneficial to those living and working near the corridors as well as the entire City. Our plan is to work with the CVIOG as we have in the past to include a robust public involvement program, including coordination with key stakeholders along the corridors. Partial funding has already been provided in a previous CIP. Work on the plan will begin in Fall 2025 and will be completed in approximately 12 - 15 months.

FUNDING SOURCES:	FY26	FY27	FY28	FY29	FY30	TOTAL		
General Fund	100,000					$ 100,000	Project Estimated	
						$ -		
						$ -	Start Date	Completion Date
						$ -		
TOTAL	**$ 100,000**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 100,000**	10/01/25	12/31/26

PROJECT COSTS								
PROJECT COMPONENTS:	FY26	FY27	FY28	FY29	FY30	Five Year Total	Prior Year Costs	Total Project Cost from Inception
PLANNING	100,000					$ 100,000	55,000	$ 100,000
CONSTRUCTION						$ -		$ -
EQUIPMENT/VEHICLE						$ -		$ -
OTHER						$ -		$ -
TOTAL	**$ 100,000**		**$ -**	**$ -**	**$ -**	**$ 45,000**	**$ 55,000**	**$ 100,000**

ANNUAL OPERATING IMPACT							
DESCRIPTION	FY26	FY27	FY28	FY29	FY30	FIVE YEAR TOTAL	Other:
Personnel						$ -	Expense Type:
Operating						$ -	Multi-year Expense
Capital Outlay						$ -	Account Number:
Total	$ -	$ -	$ -	$ -	$ -	$ -	

CAPITAL PROJECT EVALUATION CRITERIA DISCUSSION:

LEGAL MANDATES: There is no legal mandate for this project. ***FISCAL AND BUDGET IMPACTS:*** Money has previously been allocated for a portion of the project. ***HEALTH AND SAFETY IMPACTS:*** None. ***ECONOMIC DEVELOPMENT IMPACTS:*** This documented vision and plan for a defined area may attract desired economic development. ***ENVIRONMENTAL, AESTHETIC AND SOCIAL EFFECTS:*** The improvement of property/building aesthetics, protection of natural resources and growing social diversity are critical components of the plan. ***DISTRIBUTIONAL EFFECTS:*** The plan provides an "environment of predictability" for businesses, institutions, industries, investors, property owners and residents to attract new growth. ***DISRUPTION/INCONVENIENCE:*** This project would cause no disruption. ***IMPACT OF DEFERRAL:*** If this project is delayed, the City will still need to prepare a plan for this important gateway into the City. ***UNCERTAINTY OR RISK:*** None for this project. ***INTERJURISDICTIONAL EFFECTS:*** There would be a positive effect on unincorporated areas near the study area.

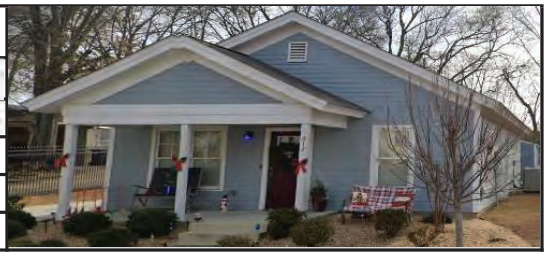
NOTES:

DEPARTMENT DIRECTOR RANKING:	B - Desirable
DEPARTMENT PRIORITY RANKING	3
CIP EVALUATION TEAM RANKING:	A - Essential

PROJECT NUMBER
96029

Housing Attainability Program

Strategic Initiative:	Housing Attainability Program
Project Type:	Reoccurring Project
Critical Need Ranking:	8 - Desirable
Location:	7410
Department:	Community Development
Project Manager:	Rusty Ligon



Description/Justification:

Attainable and well-located housing options are at the heart of individual economic opportunities and strong local economies. Affordability of starter homes is increasingly out of reach. Similarly, attainable rents for quality housing stock is increasingly difficult to achieve. The City has successfully leveraged its federal CDBG and State CHIP grant funds to increase the number of affordable rental units in collaboration with the Gainesville Housing Authority and to create homeownership opportunities in partnership with the Gainesville Non-Profit Development Foundation (GNDF). Funds would support the GNDF in its work to complete a housing needs assessment and to draft a strategic housing plan, as well as to provide a level of more flexible financing for construction of units to be rented or sold. The first two activities will provide a framework for understanding housing needs, as well as housing options and respective costs. The project would establish a local housing trust fund with flexibility to work with GNDF, GHA or other nonprofit partners or to provide financing to assist private sector partners.

FUNDING SOURCES:	**FY26**	**FY27**	**FY28**	**FY29**	**FY30**	**TOTAL**	
General Fund	250,000	250,000	250,000	250,000	250,000	$ 1,250,000	**Project Estimated**
						$ -	
						$ -	**Start Date** / **Completion Date**
						$ -	
TOTAL	**$ 250,000**	**$ 250,000**	**$ 250,000**	**$ 250,000**	**$ 250,000**	**$ 1,250,000**	07/01/24 / 06/30/30

PROJECT COSTS								
PROJECT COMPONENTS:	**FY26**	**FY27**	**FY28**	**FY29**	**FY30**	**Five Year Total**	**Prior Year Costs**	**Total Project Cost from Inception**
PLANNING						$ -		$ -
CONSTRUCTION						$ -		$ -
EQUIPMENT/VEHICLE						$ -		$ -
OTHER	250,000	250,000	250,000	250,000	250,000	$ 1,250,000		$ 1,250,000
TOTAL	**$ 250,000**	**$ 250,000**	**$ 250,000**	**$ 250,000**	**$ 250,000**	**$ 1,250,000**	$ -	$ 1,250,000

ANNUAL OPERATING IMPACT							
DESCRIPTION	**FY26**	**FY27**	**FY28**	**FY29**	**FY30**	**FIVE YEAR TOTAL**	**Other:**
Personnel						$ -	**Expense Type:**
Operating						$ -	Reoccurring Expense
Capital Outlay						$ -	**Account Number:**
Total	$ -	$ -	$ -	$ -	$ -	$ -	

CAPITAL PROJECT EVALUATION CRITERIA DISCUSSION:

LEGAL MANDATES: There is no legal mandate for this project. ***FISCAL AND BUDGET IMPACTS:*** Money would be allocated annually starting with FY 2025. ***HEALTH AND SAFETY IMPACTS:*** Increasing housing options for community workforce. ***ECONOMIC DEVELOPMENT IMPACTS:*** Housing attainability contributes to a vibrant, sustainable economy. People who live where they work spend more money in the local economy. ***ENVIRONMENTAL, AESTHETIC AND SOCIAL EFFECTS:*** Quality, affordable housing improves school performance, diminishes health problems for both adults and children, and decreases psychological distress. ***DISTRIBUTIONAL EFFECTS:*** None. ***DISRUPTION/INCONVENIENCE:*** None. ***IMPACT OF DEFERRAL:*** If this project is delayed, housing attainability for the "missing middle" will continue to be out of reach for lower income earners. ***UNCERTAINTY OR RISK:*** None. ***INTERJURISDICTIONAL EFFECTS:*** None.

NOTES:

DEPARTMENT DIRECTOR RANKING:	8 - Desirable
DEPARTMENT PRIORITY RANKING	2
CIP EVALUATION TEAM RANKING:	Critical Need Ranking

PROJECT NUMBER
96026

Inspections Truck Replacement

Strategic Initiative:	Inspections Truck Replacement
Project Type:	Multi-Year Project
Critical Need Ranking:	A - Essential
Location:	7410
Department:	Community Development
Project Manager:	Rusty Ligon



Description/Justification:

The Inspections Division of the Community & Economic Development Department (CEDD) has four vehicles, two purchased in 2016 and two purchased in 2017. The two vehicles purchased in 2016, Ford F-150s, have 98,122 miles and 109,906 miles on them. Over the past couple of years, both of these vehicles have required a number of repairs, much beyond typical maintenance. Our Inspectors use their vehicles daily to perform all of the building inspections that are requried throughout the City, thus their reliability is imperative. As a result, our Department is requesting two new trucks in FY '26 to replace the 2016 Ford F-150s for our Inspectors. Our plan will be to replace the 2017 trucks in the FY '27 budget next year.

FUNDING SOURCES:	FY26	FY27	FY28	FY29	FY30	TOTAL	Project Estimated	
General Fund	90,000	90,000				$ 180,000		
						$ -		
						$ -	Start Date	Completion Date
						$ -		
TOTAL	**$ 90,000**	**$ 90,000**	**$ -**	**$ -**	**$ -**	**$ 180,000**	07/01/25	09/30/26

PROJECT COSTS								
PROJECT COMPONENTS:	FY26	FY27	FY28	FY29	FY30	Five Year Total	Prior Year Costs	Total Project Cost from Inception
PLANNING						$ -		$ -
CONSTRUCTION						$ -		$ -
EQUIPMENT/VEHICLE	90,000	90,000				$ 180,000		$ 180,000
OTHER						$ -		$ -
TOTAL	**$ 90,000**	**$ 90,000**	**$ -**	**$ -**	**$ -**	**$ 180,000**	**$ -**	**$ 180,000**

ANNUAL OPERATING IMPACT							
DESCRIPTION	FY26	FY27	FY28	FY29	FY30	FIVE YEAR TOTAL	Other:
Personnel						$ -	Expense Type:
Operating						$ -	Multi-year Expense
Capital Outlay						$ -	Account Number:
Total	$ -	$ -	$ -	$ -	$ -	$ -	

CAPITAL PROJECT EVALUATION CRITERIA DISCUSSION:

LEGAL MANDATES: There is no legal mandate for this project. ***FISCAL AND BUDGET IMPACTS:*** Money would be allocated in FY 2026. ***HEALTH AND SAFETY IMPACTS:*** None. ***ECONOMIC DEVELOPMENT IMPACTS:*** None. ***ENVIRONMENTAL, AESTHETIC AND SOCIAL EFFECTS:*** None. ***DISTRIBUTIONAL EFFECTS:*** This project would have a positive effect on our Department, providing reliable transportation for our Inspectors. ***DISRUPTION/INCONVENIENCE:*** None. ***IMPACT OF DEFERRAL:*** If this project is delayed, maintenance costs for each of these vehicles will likely rise significantly. ***UNCERTAINTY OR RISK:*** None for this project. ***INTERJURISDICTIONAL EFFECTS:*** None.

NOTES:

DEPARTMENT DIRECTOR RANKING:	A - Essential	***PROJECT NUMBER***
DEPARTMENT PRIORITY RANKING	1	**96027**
CIP EVALUATION TEAM RANKING:	Critical Need Ranking	

Moving Fullenwider Facility

Strategic Initiative:	Moving Fullenwider Facility
Project Type:	Multi-Year Project
Critical Need Ranking	A - Essential
Location:	1701 Fulenwider Rd.
Department:	Public Works
Project Manager:	Troy Grizzle



Description/Justification:

This project will relocate the facility located at Fullenwider Rd to a new location.

FUNDING SOURCES:	FY26	FY27	FY28	FY29	FY30	TOTAL	
General Fund	150,000					$150,000	Project Estimated
						$0	
						$0	Start Date / Completion Date
						$0	
TOTAL	**$ 150,000**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 150,000**	07/01/25 – 06/30/26

PROJECT COSTS	Budget							
PROJECT COMPONENTS:	**FY26**	**FY27**	**FY28**	**FY29**	**FY30**	**Five Year Total**	**Prior Year Costs**	**Total Project Cost from Inception**
PLANNING						$0		$0
CONSTRUCTION						$0		$0
EQUIPMENT/VEHICLE						$0		$0
OTHER	$150,000					$150,000		$150,000
TOTAL	**$ 150,000**	**$ -**	**$ -**	**$ -**	**$ -**	**$150,000**	**$0**	**$150,000**

ANNUAL OPERATING IMPACT							
DESCRIPTION	**FY26**	**FY27**	**FY28**	**FY29**	**FY30**	**FIVE YEAR TOTAL**	**Other:**
Personnel						$0	**Expense Type:**
Operating	-1,500	-1,500	-1,500	-1,500	-1,500	-$7,500	Operating Budget Expenses
Capital Outlay						$0	**Account Number:**
Total	**$ (1,500)**	**$ (1,500)**	**$ (1,500)**	**$ (1,500)**	**$ (1,500)**	**-$7,500**	

CAPITAL PROJECT EVALUATION CRITERIA DISCUSSION:

LEGAL MANDATES: No legal mandates to meet. ***FISCAL AND BUDGET IMPACTS*** : Project will be paid out of general fund. ***HEALTH & SAFETY IMPACTS:*** There are no major health and safety impacts, though usually new equipment has improved safety features. ***ECONOMIC DEVELOPMENT IMPACTS:*** There are no economic development impacts. ***ENVIRONMENTAL, AESTHETIC AND SOCIAL EFFECTS:*** There are no environmental, aesthetic, or social effects. ***DISTRIBUTIONAL EFFECTS:*** Gainesville Administration Department would benefit from the replacement of the HVAC Control Replacement due to working in a more comfortable and stable work environment . ***DISRUPTION/INCONVENIENCE:*** The project would have minor disruption in certain areas of the building due to contractors installing the new equipment. ***IMPACT OF DEFERRAL:*** If the purchase has to be deferred the current equipment will continue to be used and continue to fail with no replacement parts the equipment in place is out of date and impossible to find repair boards. ***INTERJURISDICTIONAL EFFECTS*** : There are no interjurisdictional effects of this project. There is no uncertainty or risk associated with this project.

NOTES:

DEPARTMENT DIRECTOR RANKING:	A - Essential	***PROJECT NUMBER***
DEPARTMENT PRIORITY RANKING:	1	**93262**
CIP EVALUATION TEAM RANKING:	B - Desirable	

Replacement Fleet Vehicle

Strategic Initiative:	Replacement Vehicle
Project Type:	Single Year Project
Critical Need Ranking	A - Essential
Location:	117 Jesse Jewell Parkway
Department:	Public Works
Project Manager:	Troy Grizzle



Description/Justification:

Replacement Vehicle to replace Asset # 15394. The new vehicle would eliminate maintenance costs associated with the current vehicle due to mileage.. Four-wheel drive is needed to respond to winter weather emergencies.

FUNDING SOURCES:	FY26	FY27	FY28	FY29	FY30	TOTAL		
General Fund	65,000					$65,000	Project Estimated	
						$0		
						$0	Start Date	Completion Date
						$0		
TOTAL	$ 65,000	$ -	$ -	$ -	$ -	$ 65,000	07/01/25	06/30/26

PROJECT COSTS	Budget							
PROJECT COMPONENTS:	FY26	FY27	FY28	FY29	FY30	Five Year Total	Prior Year Costs	Total Project Cost from Inception
PLANNING						$0		$0
CONSTRUCTION						$0		$0
EQUIPMENT/VEHICLE	65,000					$65,000		$65,000
OTHER						$0		$0
TOTAL	$ 65,000	$ -	$ -	$ -	$ -	$65,000	$0	$65,000

ANNUAL OPERATING IMPACT							
DESCRIPTION	FY26	FY27	FY28	FY29	FY30	FIVE YEAR TOTAL	Other:
Personnel						$0	Expense Type:
Operating	-1,000	-1,000	-1,000	-1,000	-1,000	-$5,000	Operating Budget Expenses
Capital Outlay						$0	Account Number:
Total	$ (1,000)	$ (1,000)	$ (1,000)	$ (1,000)	$ (1,000)	-$5,000	

CAPITAL PROJECT EVALUATION CRITERIA DISCUSSION:

LEGAL MANDATES: No legal mandates to meet. ***FISCAL AND BUDGET IMPACTS*** : Project will be paid out of general fund. ***HEALTH & SAFETY IMPACTS:*** There are no major health and safety impacts, though usually new equipment has improved safety features. ***ECONOMIC DEVELOPMENT IMPACTS:*** There are no economic development impacts. ***ENVIRONMENTAL, AESTHETIC AND SOCIAL EFFECTS:*** There are no environmental, aesthetic, or social effects. ***DISTRIBUTIONAL EFFECTS:*** The Supervisor will benefit from the purchase of new equipment. ***DISRUPTION/INCONVENIENCE:*** The project presents no complications on being implemented as planned. ***IMPACT OF DEFERRAL:*** If the purchase has to be deferred the current equipment will continue to be used. ***INTERJURISDICTIONAL EFFECTS*** : There are no interjurisdictional effects of this project. There is no uncertainty or risk associated with this project.

NOTES:

DEPARTMENT DIRECTOR RANKING:	A - Essential	***PROJECT NUMBER***
DEPARTMENT PRIORITY RANKING:	1	**93263**
CIP EVALUATION TEAM RANKING:	B - Desirable	-

Asphalt Preservation Program

Strategic Initiative:	Asphalt Preservation Program
Project Type:	Multi-Year Project
Critical Need Ranking:	A - Essential
Location:	City wide
Department:	Public Works Engineering
Project Manager:	Matt Tarver



Description/Justification:

This project is to use City of Gainesville crews, or contractors as necessary, to perform asphalt preservation methods within the 142.7 mile City maintained system. The streets are to be selected by staff based on the current needs.

FUNDING SOURCES:	FY26	FY27	FY28	FY29	FY30	TOTAL	
General Fund	50,000	50,000	50,000	50,000	50,000	$ 250,000	Project Estimated
						$ -	
						$ -	Start Date / Completion Date
						$ -	
TOTAL	**$ 50,000**	**$ 50,000**	**$ 50,000**	**$ 50,000**	**$ 50,000**	**$ 250,000**	Ongoing / Ongoing

PROJECT COSTS	Budget							
PROJECT COMPONENTS:	FY26	FY27	FY28	FY29	FY30	Five Year Total	Prior Year Costs	Total Project Cost from Inception
PLANNING						$ -		$ -
CONSTRUCTION	50,000	50,000	50,000	50,000	50,000	$ 250,000		$ 250,000
EQUIPMENT/VEHICLE						$ -		$ -
OTHER						$ -		$ -
TOTAL	**$ 50,000**	**$ 50,000**	**$ 50,000**	**$ 50,000**	**$ 50,000**	**$ 250,000**	**$ -**	**$ 250,000**

ANNUAL OPERATING IMPACT							
DESCRIPTION	FY26	FY27	FY28	FY29	FY30	FIVE YEAR TOTAL	Other:
Personnel						$ -	Expense Type:
Operating						$ -	N/A
Capital Outlay						$ -	Account Number:
Total	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	

CAPITAL PROJECT EVALUATION CRITERIA DISCUSSION:

LEGAL MANDATES: None; ***FISCAL AND BUDGET IMPACTS:*** Program requires $25,000 in FY 2023 through FY 2027; ***HEALTH AND SAFETY IMPACTS:*** Program will extend life cycle of City streets; ***ECONOMIC DEVELOPMENT IMPACTS:*** Program extends existing pavement life encourages economic development; ***ENVIRONMENTAL, AESTHETIC AND SOCIAL IMPACTS:*** None; ***DISTRIBUTIONAL EFFECTS:*** Benefits of this project would be experienced by all traffic traveling the roads; ***DISRUPTION/INCONVENIENCE:*** Disruption during construction would be minimal; ***IMPACT OF DEFERRAL:*** Impact of deferral would be significant increase of costs to repair the City streets due to further degradation through freeze-thaw water damage; ***INTERJURISDICTIONAL EFFECTS:*** Locations are chosen based on road condition, traffic use and location throughout the City to distribute the improvements throughout the wards.

NOTES:

DEPARTMENT DIRECTOR RANKING:	A - Essential
DEPARTMENT PRIORITY RANKING	9
CIP EVALUATION TEAM RANKING:	Critical Need Ranking

PROJECT NUMBER
93113

Bridge Maintenance Program

Strategic Initiative:	Bridge Maintenance Program
Project Type:	Multi-Year Project
Critical Need Ranking:	A - Essential
Location:	City wide
Department:	Public Works Engineering
Project Manager:	Matt Tarver



Description/Justification:

This program is to use contractors to perform maintenance on the City's bridge infrastructure.

FUNDING SOURCES:	FY26	FY27	FY28	FY29	FY30	TOTAL	Project Estimated	
General Fund	25,000	25,000	25,000	25,000	25,000	$ 125,000		
						$ -		
						$ -	Start Date	Completion Date
						$ -		
TOTAL	**$ 25,000**	**$ 25,000**	**$ 25,000**	**$ 25,000**	**$ 25,000**	**$ 125,000**	Ongoing	Ongoing

PROJECT COSTS	Budget							
PROJECT COMPONENTS:	FY26	FY27	FY28	FY29	FY30	Five Year Total	Prior Year Costs	Total Project Cost from Inception
PLANNING						$ -		$ -
CONSTRUCTION	25,000	25,000	25,000	25,000	25,000	$ 125,000		$ 125,000
EQUIPMENT/VEHICLE						$ -		$ -
OTHER						$ -		$ -
TOTAL	**$ 25,000**	**$ 25,000**	**$ 25,000**	**$ 25,000**	**$ 25,000**	**$ 125,000**	**$ -**	**$ 125,000**

ANNUAL OPERATING IMPACT							
DESCRIPTION	FY26	FY27	FY28	FY29	FY30	FIVE YEAR TOTAL	Other:
Personnel						$ -	Expense Type:
Operating						$ -	N/A
Capital Outlay						$ -	Account Number:
Total	$ -	$ -	$ -	$ -	$ -	$ -	

CAPITAL PROJECT EVALUATION CRITERIA DISCUSSION:

LEGAL MANDATES: None; ***HEALTH AND SAFETY IMPACTS:*** Program will maintain safe conditions on City maintained bridges; ***ENVIRONMENTAL, AESTHETIC AND SOCIAL IMPACTS:*** Program will improve aesthetics in the areas impacted; ***DISTRIBUTIONAL EFFECTS:*** This project benefits the traveling public; ***DISRUPTION/INCONVENIENCE:*** Disruption during construction would be minimal; ***IMPACT OF DEFERRAL:*** Impact of deferral would be significant increase of costs to repair the City bridges due to further degradation;

NOTES:

DEPARTMENT DIRECTOR RANKING:	B - Desirable	***PROJECT NUMBER***
DEPARTMENT PRIORITY RANKING	10	**93112**
CIP EVALUATION TEAM RANKING:	Critical Need Ranking	

Street Resurfacing Program (LMIG) SPLOST VIII

Strategic Initiative:	Street Resurfacing Program (LMIG) SPLOST VIII
Project Type:	Reoccurring Project
Critical Need Ranking:	A - Essential
Location:	City Wide
Department:	Public Works Engineering - 328
Project Manager:	Jason Simms



Description/Justification:

This program is to use City of Gainesville crews, or contractors as necessary, to resurface streets in the 142.7 mile City maintained system. The streets are to be selected by staff based on the road surface rating and current needs.

FUNDING SOURCES:	FY26	FY27	FY28	FY29	FY30	TOTAL	Project Estimated	
Grants	300,000	300,000	300,000	300,000		$ 1,200.000		
SPLOST VIII	300,000	300,000	300,000			$ 900,000		
SPLOST IX				300,000	300,000	$ 600,000	Start Date	Completion Date
						$ -		
TOTAL	**$ 600,000**	**$ 600,000**	**$ 600,000**	**$ 600,000**	**$ 300,000**	**$ 2,650,000**	Ongoing	Ongoing

PROJECT COSTS								
PROJECT COMPONENTS:	FY26	FY27	FY28	FY29	FY30	Five Year Total	Prior Year Costs	Total Project Cost from Inception
PLANNING						$ -	$ -	$ -
CONSTRUCTION	590,000	590,000	590,000	590,000	590,000	$ 2,610,000	$ -	$ 2,610,000
EQUIPMENT/VEHICLE						$ -	$ -	$ -
OTHER	10,000	10,000	10,000	10,000	10,000	$ 50,000	$ -	$ 50,000
TOTAL	**$ 260,000**	**$ 600,000**	**$ 600,000**	**$ 600,000**	**$ 600,000**	**$ 2,660,000**	**$ -**	**$ 2,660,000**

ANNUAL OPERATING IMPACT							
DESCRIPTION	FY26	FY27	FY28	FY29	FY30	FIVE YEAR TOTAL	Other:
Personnel						$ -	Expense Type:
Operating						$ -	N/A
Capital Outlay						$ -	Account Number:
Total	$ -	$ -	$ -	$ -	$ -	$ -	

CAPITAL PROJECT EVALUATION CRITERIA DISCUSSION:

LEGAL MANDATES : None; ***HEALTH AND SAFETY IMPACTS:*** Program will improve the safety, ride and life cycle of City streets; ***ECONOMIC DEVELOPMENT IMPACTS:*** Resurfacing program will encourage economic development; ***ENVIRONMENTAL, AESTHETIC AND SOCIAL IMPACTS*** : Program will improve aesthetics in the areas impacted; ***DISTRIBUTIONAL EFFECTS:*** Benefits of this project would be experienced by all traffic traveling the roads; ***DISRUPTION/INCONVENIENCE:*** Disruption during construction would be minimal; ***IMPACT OF DEFERRAL:*** Deferral would significantly increase costs to repair the City streets due to further degradation through freeze-thaw water damage, loading and aging; ***INTERJURISDICTIONAL EFFECTS:*** Locations are chosen based on road condition, traffic use and location throughout the City to distribute the improvements throughout the wards.

NOTES:

This includes the LMIG grant amount of approximately $800,000. The City match amount is to be funded from SPLOST VII.

DEPARTMENT DIRECTOR RANKING:	A - Essential
DEPARTMENT PRIORITY RANKING:	
CIP EVALUATION TEAM RANKING:	A - Essential

PROJECT NUMBER
083023

Martin Luther King @ Fair street Intersection

Strategic Initiative:	Martin Luther King @ Fair Street Intersection
Project Type:	Multi-Year Project
Critical Need Ranking:	A - Essential
Location:	Davis Street
Department:	Public Works Engineering - 328
Project Manager:	Matt Tarver



Description/Justification:

This project will design and install a new signalized intersection located at Martin Luther King Blvd and Fair street.

FUNDING SOURCES:	FY26	FY27	FY28	FY29	FY30	TOTAL	Project Estimated	
General Fund	$ 300,000					$ 300,000		
						$ -		
						$ -	Start Date	Completion Date
						$ -		
TOTAL	**$ 300,000**	**$ -**	**$ -**	**$ -**		**$ 300,000**	07/01/25	06/30/26

PROJECT COSTS	Budget							
PROJECT COMPONENTS:	FY26	FY27	FY28	FY29	FY30	Five Year Total	Prior Year Costs	Total Project Cost from Inception
PLANNING						$ -		$ -
CONSTRUCTION	$ 300,000					$ 300,000		$ 300,000
EQUIPMENT/VEHICLE						$ -		$ -
OTHER						$ -	$ -	$ -
TOTAL	**$ 300,000**	**$ -**	**$ -**	**$ -**		**$ 300,000**	**$ -**	**$ 300,000**

ANNUAL OPERATING IMPACT							
DESCRIPTION	FY26	FY27	FY28	FY29	FY30	FIVE YEAR TOTAL	Other:
Personnel						$ -	Expense Type:
Operating	$ 5,000	$ 5,000	$ 5,000	$ 5,000	$ 5,000	$ 25,000	N/A
Capital Outlay						$ -	Account Number:
Total	**$ 5,000**	**$ 5,000**	**$ 5,000**	**$ 5,000**	**$ 5,000**	**$ 25,000**	

CAPITAL PROJECT EVALUATION CRITERIA DISCUSSION:

LEGAL MANDATES: None; ***FISCAL AND BUDGETARY IMPACTS:*** Project requires $500,000 in funds for FY 2026 SPLOST Funding ; ***HEALTH AND SAFETY IMPACTS*** : Project will improve safety along the corridor; ***ECONOMIC DEVELOPMENT IMPACTS:*** Improves transportation through the corridor; ***ENVIRONMENTAL, AESTHETIC AND SOCIAL IMPACTS:*** Improves access along the corridor; ***DISTRIBUTIONAL EFFECTS:*** Benefits would be experienced by all who travel the corridor; ***DISRUPTION/INCONVENIENCE:*** Disruption during construction would require coordination and management; ***IMPACT OF DEFERRAL:*** Increased traffic along the corridor; ***INTERJURISDICTIONAL EFFECTS:*** None.

NOTES:

DEPARTMENT DIRECTOR RANKING:	A - Essential	***PROJECT NUMBER***
DEPARTMENT PRIORITY RANKING:	10	**93268**
CIP EVALUATION TEAM RANKING:	Critical Need Ranking	

Mundy Mill Elementary Intersection

Strategic Initiative:	Mundy Mill Elementary School Intersection
Project Type:	Multi-Year Project
Critical Need Ranking:	A - Essential
Location:	Davis Street
Department:	Public Works Engineering - 328
Project Manager:	Matt Tarver



Description/Justification:

This project will design and install a new signalized intersection located directly ajacent to Mundy Mill Academy at Millside Parkway and Clubside Dr.

FUNDING SOURCES:	FY26	FY27	FY28	FY29	FY30	TOTAL	Project Estimated	
SPLOST VIII	$ 500,000					$ 500,000		
						$ -		
						$ -	Start Date	Completion Date
						$ -		
TOTAL	**$ 500,000**	**$ -**	**$ -**	**$ -**		**$ 500,000**	07/01/25	06/30/26

PROJECT COSTS	Budget							
PROJECT COMPONENTS:	FY26	FY27	FY28	FY29	FY30	Five Year Total	Prior Year Costs	Total Project Cost from Inception
PLANNING						$ -		$ -
CONSTRUCTION	$ 500,000					$ 500,000		$ 500,000
EQUIPMENT/VEHICLE						$ -		$ -
OTHER						$ -	$ -	$ -
TOTAL	**$ 500,000**	**$ -**	**$ -**	**$ -**		**$ 500,000**	**$ -**	**$ 500,000**

ANNUAL OPERATING IMPACT							
DESCRIPTION	FY26	FY27	FY28	FY29	FY30	FIVE YEAR TOTAL	Other:
Personnel						$ -	Expense Type:
Operating	$ 5,000	$ 5,000	$ 5,000	$ 5,000	$ 5,000	$ 25,000	N/A
Capital Outlay						$ -	Account Number:
Total	**$ 5,000**	**$ 5,000**	**$ 5,000**	**$ 5,000**	**$ 5,000**	**$ 25,000**	

CAPITAL PROJECT EVALUATION CRITERIA DISCUSSION:

LEGAL MANDATES: None; ***FISCAL AND BUDGETARY IMPACTS:*** Project requires $500,000 in funds for FY 2026 SPLOST Funding ; ***HEALTH AND SAFETY IMPACTS*** : Project will improve safety along the corridor; ***ECONOMIC DEVELOPMENT IMPACTS:*** Improves transportation through the corridor; ***ENVIRONMENTAL, AESTHETIC AND SOCIAL IMPACTS:*** Improves access along the corridor; ***DISTRIBUTIONAL EFFECTS:*** Benefits would be experienced by all who travel the corridor; ***DISRUPTION/INCONVENIENCE:*** Disruption during construction would require coordination and management; ***IMPACT OF DEFERRAL:*** Increased traffic along the corridor; ***INTERJURISDICTIONAL EFFECTS:*** None.

NOTES:

DEPARTMENT DIRECTOR RANKING:	A - Essential
DEPARTMENT PRIORITY RANKING:	10
CIP EVALUATION TEAM RANKING:	Critical Need Ranking

PROJECT NUMBER
083028

Paving Program SPLOST VIII

Strategic Initiative:	Paving Program SPLOST VIII
Project Type:	Reoccurring Project
Critical Need Ranking:	A - Essential
Location:	City Wide
Department:	Public Works Engineering - 328
Project Manager:	Jason Simms



Description/Justification:

This program is to use City of Gainesville crews, or contractors as necessary, to resurface streets in the 142.7 mile City maintained system. The streets are to be selected by staff based on the road surface rating and current needs.

FUNDING SOURCES:	FY26	FY27	FY28	FY29	FY30	TOTAL	Project Estimated	
SPLOST VIII	610,000	610,000	610,000			$ 1,830,000		
SPLOST IX				610,000	610,000	$ 1,220,000		
						$ -	Start Date	Completion Date
						$ -		
TOTAL	**$ 610,000**	**$ 610,000**	**$ 610,000**	**$ 610,000**	**$ 610,000**	**$ 3,050,000**	Ongoing	Ongoing

PROJECT COSTS								
PROJECT COMPONENTS:	FY26	FY27	FY28	FY29	FY30	Five Year Total	Prior Year Costs	Total Project Cost from Inception
PLANNING						$ -	$ -	$ -
CONSTRUCTION	600,000	600,000	600,000	600,000	600,000	$ 3,000,000	$ -	$ 3,000,000
EQUIPMENT/VEHICLE						$ -	$ -	$ -
OTHER	10,000	10,000	10,000	10,000	10,000	$ 50,000	$ -	$ 50,000
TOTAL	**$ 610,000**	**$ 610,000**	**$ 610,000**	**$ 610,000**	**$ 610,000**	**$ 3,050,000**	**$ -**	**$ 3,050,000**

ANNUAL OPERATING IMPACT							
DESCRIPTION	FY26	FY27	FY28	FY29	FY30	FIVE YEAR TOTAL	Other:
Personnel						$ -	Expense Type:
Operating						$ -	N/A
Capital Outlay						$ -	Account Number:
Total	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	

CAPITAL PROJECT EVALUATION CRITERIA DISCUSSION:

LEGAL MANDATES : None; ***HEALTH AND SAFETY IMPACTS:*** Program will improve the safety, ride and life cycle of City streets; ***ECONOMIC DEVELOPMENT IMPACTS:*** Paving program will encourage economic development; ***ENVIRONMENTAL, AESTHETIC AND SOCIAL IMPACTS*** : Program will improve aesthetics in the areas impacted; ***DISTRIBUTIONAL EFFECTS:*** Benefits of this project would be experienced by all traffic traveling the roads; ***DISRUPTION/INCONVENIENCE:*** Disruption during construction would be minimal; ***IMPACT OF DEFERRAL:*** Deferral would significantly increase costs to repair the City streets due to further degradation through freeze-thaw water damage, loading and aging; ***INTERJURISDICTIONAL EFFECTS:*** Locations are chosen based on road condition, traffic use and location throughout the City to distribute the improvements throughout the wards.

NOTES:

DEPARTMENT DIRECTOR RANKING:	A - Essential	***PROJECT NUMBER***
DEPARTMENT PRIORITY RANKING:	3	**083002**
CIP EVALUATION TEAM RANKING:	A - Essential	

Pearl Nix Parkway Improvements

Strategic Initiative:	Pearl Nix Parkway Improvements
Project Type:	Reoccurring Project
Critical Need Ranking:	A - Essential
Location:	City Wide
Department:	Public Works Engineering - 328
Project Manager:	Jason Simms



Description/Justification:

This project will use City of Gainesville crews, or contractors as necessary, to resurface Pearl Nix Parkway.

FUNDING SOURCES:	FY26	FY27	FY28	FY29	FY30	TOTAL	Project Estimated	
SPLOST VIII	500,000	250,000	250,000	250,000		$ 1,250,000		
						$ -		
						$ -	Start Date	Completion Date
						$ -		
TOTAL	**$ 500,000**	**$ 250,000**	**$ 250,000**	**$ 250,000**	**$ -**	**$ 1,250,000**	07/01/25	06/30/29

PROJECT COSTS								
PROJECT COMPONENTS:	FY26	FY27	FY28	FY29	FY30	Five Year Total	Prior Year Costs	Total Project Cost from Inception
PLANNING						$ -	$ -	$ -
CONSTRUCTION	500,000	250,000	250,000	250,000		$ 1,250,000	$ -	$ 1,250,000
EQUIPMENT/VEHICLE						$ -	$ -	$ -
OTHER						$ -	$ -	$ -
TOTAL	**$ 500,000**	**$ 250,000**	**$ 250,000**	**$ 250,000**	**$ -**	**$ 1,250,000**	**$ -**	**$ 1,250,000**

ANNUAL OPERATING IMPACT							
DESCRIPTION	FY26	FY27	FY28	FY29	FY30	FIVE YEAR TOTAL	Other:
Personnel						$ -	Expense Type:
Operating	(5,000)	(5,000)	(5,000)	(5,000)	(5,000)	$ (25,000)	N/A
Capital Outlay						$ -	Account Number:
Total	**$ (5,000)**	**$ (5,000)**	**$ (5,000)**	**$ (5,000)**	**$ (5,000)**	**$ (25,000)**	

CAPITAL PROJECT EVALUATION CRITERIA DISCUSSION:

LEGAL MANDATES : None; ***HEALTH AND SAFETY IMPACTS:*** Program will improve the safety, ride and life cycle of City streets; ***ECONOMIC DEVELOPMENT IMPACTS:*** Paving program will encourage economic development; ***ENVIRONMENTAL, AESTHETIC AND SOCIAL IMPACTS*** : Program will improve aesthetics in the areas impacted; ***DISTRIBUTIONAL EFFECTS:*** Benefits of this project would be experienced by all traffic traveling the roads; ***DISRUPTION/INCONVENIENCE:*** Disruption during construction would be minimal; ***IMPACT OF DEFERRAL:*** Deferral would significantly increase costs to repair the City streets due to further degradation through freeze-thaw water damage, loading and aging; ***INTERJURISDICTIONAL EFFECTS:*** Locations are chosen based on road condition, traffic use and location throughout the City to distribute the improvements throughout the wards.

NOTES:

DEPARTMENT DIRECTOR RANKING:	A - Essential
DEPARTMENT PRIORITY RANKING:	
CIP EVALUATION TEAM RANKING:	A - Essential

PROJECT NUMBER
083027

Pearl Nix Parkway Turn lane

Strategic Initiative:	Pearl Nix Parkway Turn lane
Project Type:	Reoccurring Project
Critical Need Ranking:	A - Essential
Location:	City Wide
Department:	Public Works Engineering - 328
Project Manager:	Jason Simms



Description/Justification:

This project will use design and extend a turn lane located at the intersection of Pearl Nix Parkway @ Browns Bridge Road.

FUNDING SOURCES:	FY26	FY27	FY28	FY29	FY30	TOTAL
General Fund	125,000					$ 125,000
						$ -
						$ -
						$ -
TOTAL	**$ 125,000**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 125,000**

Project Estimated	
Start Date	**Completion Date**
07/01/25	06/30/26

PROJECT COSTS PROJECT COMPONENTS:	FY26	FY27	FY28	FY29	FY30	Five Year Total	Prior Year Costs	Total Project Cost from Inception
PLANNING						$ -	$ -	$ -
CONSTRUCTION	125,000					$ 125,000	$ -	$ 125,000
EQUIPMENT/VEHICLE						$ -	$ -	$ -
OTHER						$ -	$ -	$ -
TOTAL	**$ 125,000**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 125,000**	**$ -**	**$ 125,000**

ANNUAL OPERATING IMPACT DESCRIPTION	FY26	FY27	FY28	FY29	FY30	FIVE YEAR TOTAL
Personnel						$ -
Operating	(5,000)	(5,000)	(5,000)	(5,000)	(5,000)	$ (25,000)
Capital Outlay						$ -
Total	**$ (5,000)**	**$ (5,000)**	**$ (5,000)**	**$ (5,000)**	**$ (5,000)**	**$ (25,000)**

Other:
Expense Type:
N/A
Account Number:

CAPITAL PROJECT EVALUATION CRITERIA DISCUSSION:

LEGAL MANDATES : None; ***HEALTH AND SAFETY IMPACTS:*** Program will improve the safety, ride and life cycle of City streets; ***ECONOMIC DEVELOPMENT IMPACTS:*** Paving program will encourage economic development; ***ENVIRONMENTAL, AESTHETIC AND SOCIAL IMPACTS*** : Program will improve aesthetics in the areas impacted; ***DISTRIBUTIONAL EFFECTS:*** Benefits of this project would be experienced by all traffic traveling the roads; ***DISRUPTION/INCONVENIENCE:*** Disruption during construction would be minimal; ***IMPACT OF DEFERRAL:*** Deferral would significantly increase costs to repair the City streets due to further degradation through freeze-thaw water damage, loading and aging; ***INTERJURISDICTIONAL EFFECTS:*** Locations are chosen based on road condition, traffic use and location throughout the City to distribute the improvements throughout the wards.

NOTES:

DEPARTMENT DIRECTOR RANKING:	A - Essential
DEPARTMENT PRIORITY RANKING:	
CIP EVALUATION TEAM RANKING:	A - Essential

PROJECT NUMBER
93267

Public Works Facility

Strategic Initiative:	New Public Works Facility
Project Type:	Multi-Year Project
Critical Need Ranking:	A - Essential
Location:	City Wide
Department:	Public Works Engineering - 328
Project Manager:	Chris Rotalsky



Description/Justification:

This project would provide for the design and future construction of a new Public Works Maintenance Facility. This project would replace the existing structure built on Alta Vista Drive in 1957.

FUNDING SOURCES:	FY26	FY27	FY28	FY29	FY30	TOTAL	
General Fund	300,000	300,000	300,000	300,000	300,000	$ 1,500,000	Project Estimated
						$ -	
						$ -	Start Date / Completion Date
						$ -	
TOTAL	**$ 300,000**	**$ 300,000**	**$ 300,000**	**$ 300,000**	**$ 300,000**	**$ 1,500,000**	07/01/24 / 06/30/30

PROJECT COSTS								
PROJECT COMPONENTS:	FY26	FY27	FY28	FY29	FY30	Five Year Total	Prior Year Costs	Total Project Cost from Inception
PLANNING	100,000					$ 100,000	$ -	$ 100,000
CONSTRUCTION	200,000	300,000	300,000	300,000	300,000	$ 1,400,000	$ -	$ 1,400,000
EQUIPMENT/VEHICLE						$ -	$ -	$ -
OTHER						$ -	$ -	$ -
TOTAL	**$ 300,000**	**$ 300,000**	**$ 300,000**	**$ 300,000**	**$ 300,000**	**$ 1,500,000**	**$ -**	**$ 1,500,000**

ANNUAL OPERATING IMPACT							
DESCRIPTION	FY26	FY27	FY28	FY29	FY30	FIVE YEAR TOTAL	Other:
Personnel						$ -	Expense Type:
Operating						$ -	N/A
Capital Outlay						$ -	Account Number:
Total	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	

CAPITAL PROJECT EVALUATION CRITERIA DISCUSSION:

NOTES:

DEPARTMENT DIRECTOR RANKING:	A - Essential
DEPARTMENT PRIORITY RANKING:	4
CIP EVALUATION TEAM RANKING:	A - Essential

PROJECT NUMBER
93248

Roadway Patching Program

Strategic Initiative:	Roadway Patching Program
Project Type:	Reoccurring Project
Critical Need Ranking:	A - Essential
Location:	City wide
Department:	Public Works Engineering - 328
Project Manager:	Jason Simms



Description/Justification:

This program is to use City of Gainesville crews, or contractors as necessary, to deep patch streets and/or pave in the 162.7 mile City maintained system. The streets are to be selected by staff based on the road surface rating and current needs.

FUNDING SOURCES:	FY26	FY27	FY28	FY29	FY30	TOTAL		
SPLOST VIII	150,000	150,000	150,000	150,000	150,000	$ 750,000	Project Estimated	
						$ -		
						$ -	Start Date	Completion Date
						$ -		
TOTAL	**$ 150,000**	**$ 150,000**	**$ 150,000**	**$ 150,000**	**$ 150,000**	**$ 750,000**	Ongoing	Ongoing

PROJECT COSTS	Budget							
PROJECT COMPONENTS:	FY26	FY27	FY28	FY29	FY30	Five Year Total	Prior Year Costs	Total Project Cost from Inception
PLANNING						$ -		$ -
CONSTRUCTION	150,000	150,000	150,000	150,000	150,000	$ 750,000		$ 750,000
EQUIPMENT/VEHICLE						$ -		$ -
OTHER						$ -		$ -
TOTAL	**$ 150,000**	**$ 150,000**	**$ 150,000**	**$ 150,000**	**$ 150,000**	**$ 750,000**	**$ -**	**$ 750,000**

ANNUAL OPERATING IMPACT							
DESCRIPTION	FY26	FY27	FY28	FY29	FY30	FIVE YEAR TOTAL	Other:
Personnel						$ -	Expense Type:
Operating						$ -	N/A
Capital Outlay						$ -	Account Number:
Total	$ -	$ -	$ -	$ -	$ -	$ -	

CAPITAL PROJECT EVALUATION CRITERIA DISCUSSION:

LEGAL MANDATES : None; ***FISCAL AND BUDGET IMPACTS:*** Program requires $125,000 through FY27; ***HEALTH AND SAFETY IMPACTS:*** Program will reduce potholes thus improving safety and extend life cycle of City streets; ***ECONOMIC DEVELOPMENT IMPACTS:*** Patching is a precursor to resurfacing which encourages economic development; ***ENVIRONMENTAL, AESTHETIC AND SOCIAL IMPACTS:*** None; ***DISTRIBUTIONAL EFFECTS:*** Benefits of this project would be experienced by all traffic traveling the roads; ***DISRUPTION/INCONVENIENCE*** : Disruption during construction would be minimal; ***IMPACT OF DEFERRAL:*** Impact of deferral would be significant increase of costs to repair the City streets due to further degradation through freeze-thaw water damage, loading and aging; ***INTERJURISDICTIONAL EFFECTS:*** Locations are chosen based on road condition, traffic use and location throughout the City to distribute the improvements throughout the wards.

NOTES:

DEPARTMENT DIRECTOR RANKING:	A - Essential
DEPARTMENT PRIORITY RANKING:	6
CIP EVALUATION TEAM RANKING:	Critical Need Ranking

PROJECT NUMBER
083024

Sidewalk Program

Strategic Initiative:	Sidewalk Program
Project Type:	Reoccurring Project
Critical Need Ranking:	A - Essential
Location:	City Wide
Department:	Public Works Engineering - 328
Project Manager:	Jason Simms



Description/Justification:

This program is to use City of Gainesville crews, or contractors as necessary, to construct, repair and maintain sidewalks throughout the City. The sections are to be selected by staff based on the current needs.

FUNDING SOURCES:	FY26	FY27	FY28	FY29	FY30	TOTAL		
SPLOST VIII	150,000	150,000	150,000			$ 450,000	Project Estimated	
SPLOST IX				150,000	150,000	$ 300,000		
						$ -	Start Date	Completion Date
						$ -		
TOTAL	**$ 150,000**	**$ 150,000**	**$ 150,000**	**$ 150,000**	**$ 150,000**	**$ 750,000**	Ongoing	Ongoing

PROJECT COSTS	Budget							
PROJECT COMPONENTS:	FY26	FY27	FY28	FY29	FY30	Five Year Total	Prior Year Costs	Total Project Cost from Inception
PLANNING						$ -		$ -
CONSTRUCTION	150,000	150,000	150,000	150,000	150,000	$ 750,000		$ 750,000
EQUIPMENT/VEHICLE						$ -		$ -
OTHER						$ -		$ -
TOTAL	**$ 150,000**	**$ 150,000**	**$ 150,000**	**$ 150,000**	**$ 150,000**	**$ 750,000**	**$ -**	**$ 750,000**

ANNUAL OPERATING IMPACT							
DESCRIPTION	FY26	FY27	FY28	FY29	FY30	FIVE YEAR TOTAL	Other:
Personnel						$ -	Expense Type:
Operating						$ -	N/A
Capital Outlay						$ -	Account Number:
Total	$ -	$ -	$ -	$ -	$ -	$ -	

CAPITAL PROJECT EVALUATION CRITERIA DISCUSSION:

NOTES:

DEPARTMENT DIRECTOR RANKING:	A - Essential	*PROJECT NUMBER*
DEPARTMENT PRIORITY RANKING	-	**083011**
CIP EVALUATION TEAM RANKING:	Critical Need Ranking	

South Enota Improvements

Strategic Initiative:	South Enota Improvements
Project Type:	Multi-Year Project
Critical Need Ranking:	A - Essential
Location:	City Wide
Department:	Public Works Engineering - 328
Project Manager:	Jason Simms



Description/Justification:

This project will use City of Gainesville crews, or contractors as necessary, to resurface South Enota Dr.

FUNDING SOURCES:	FY26	FY27	FY28	FY29	FY30	TOTAL	Project Estimated	
SPLOST VIII	500,000	250,000				$ 750,000		
						$ -		
						$ -	Start Date	Completion Date
						$ -		
TOTAL	**$ 500,000**	**$ 250,000**	**$ -**	**$ -**	**$ -**	**$ 750,000**	07/01/25	06/30/27

PROJECT COSTS PROJECT COMPONENTS:	FY26	FY27	FY28	FY29	FY30	Five Year Total	Prior Year Costs	Total Project Cost from Inception
PLANNING						$ -	$ -	$ -
CONSTRUCTION	500,000	250,000				$ 750,000	$ -	$ 750,000
EQUIPMENT/VEHICLE						$ -	$ -	$ -
OTHER						$ -	$ -	$ -
TOTAL	**$ 500,000**	**$ 250,000**	**$ -**	**$ -**	**$ -**	**$ 750,000**	**$ -**	**$ 750,000**

ANNUAL OPERATING IMPACT DESCRIPTION	FY26	FY27	FY28	FY29	FY30	FIVE YEAR TOTAL	Other:
Personnel						$ -	Expense Type:
Operating	(5,000)	(5,000)	(5,000)	(5,000)	(5,000)	$ (25,000)	N/A
Capital Outlay						$ -	Account Number:
Total	**$ (5,000)**	**$ (5,000)**	**$ (5,000)**	**$ (5,000)**	**$ (5,000)**	**$ (25,000)**	

CAPITAL PROJECT EVALUATION CRITERIA DISCUSSION:

LEGAL MANDATES : None; ***HEALTH AND SAFETY IMPACTS:*** Program will improve the safety, ride and life cycle of City streets; ***ECONOMIC DEVELOPMENT IMPACTS:*** Paving program will encourage economic development; ***ENVIRONMENTAL, AESTHETIC AND SOCIAL IMPACTS*** : Program will improve aesthetics in the areas impacted; ***DISTRIBUTIONAL EFFECTS:*** Benefits of this project would be experienced by all traffic traveling the roads; ***DISRUPTION/INCONVENIENCE:*** Disruption during construction would be minimal; ***IMPACT OF DEFERRAL:*** Deferral would significantly increase costs to repair the City streets due to further degradation through freeze-thaw water damage, loading and aging; ***INTERJURISDICTIONAL EFFECTS:*** Locations are chosen based on road condition, traffic use and location throughout the City to distribute the improvements throughout the wards.

NOTES:

DEPARTMENT DIRECTOR RANKING:	A - Essential
DEPARTMENT PRIORITY RANKING:	
CIP EVALUATION TEAM RANKING:	A - Essential

PROJECT NUMBER
083025

SR 60 and Old Candler Road Improvements

Strategic Initiative:	SR 60 and Old Candler Road Improvements
Project Type:	Reoccurring Project
Critical Need Ranking:	A - Essential
Location:	City Wide
Department:	Public Works Engineering - 328
Project Manager:	Jason Simms



Description/Justification:

This project will use design and extend a turn lane located at the intersection of SR 60 @ Old Candler Rd Improvements. This project will extend the right turn lane on Old Candler Road and widen a portion of SR 60 westbound. GDOT is funding 100% of the improvements on SR 60 and 70% of the improvements on Old Candler Road through the LMIG program. The City will be responsible for the remaining 30% of the improvements on Old Candler Road.

FUNDING SOURCES:	FY26	FY27	FY28	FY29	FY30	TOTAL	Project Estimated	
SPLOST VIII	200,000					$ 200,000		
						$ -		
						$ -	Start Date	Completion Date
						$ -		
TOTAL	**$ 200,000**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 200,000**	07/01/25	06/30/26

PROJECT COSTS PROJECT COMPONENTS:	FY26	FY27	FY28	FY29	FY30	Five Year Total	Prior Year Costs	Total Project Cost from Inception
PLANNING						$ -	$ -	$ -
CONSTRUCTION	200,000					$ 200,000	$ -	$ 200,000
EQUIPMENT/VEHICLE						$ -	$ -	$ -
OTHER						$ -	$ -	$ -
TOTAL	**$ 200,000**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 200,000**	**$ -**	**$ 200,000**

ANNUAL OPERATING IMPACT DESCRIPTION	FY26	FY27	FY28	FY29	FY30	FIVE YEAR TOTAL	Other:
Personnel						$ -	Expense Type:
Operating	(5,000)	(5,000)	(5,000)	(5,000)	(5,000)	$ (25,000)	N/A
Capital Outlay						$ -	Account Number:
Total	**$ (5,000)**	**$ (5,000)**	**$ (5,000)**	**$ (5,000)**	**$ (5,000)**	**$ (25,000)**	

CAPITAL PROJECT EVALUATION CRITERIA DISCUSSION:

LEGAL MANDATES : None; ***HEALTH AND SAFETY IMPACTS:*** Program will improve the safety, ride and life cycle of City streets; ***ECONOMIC DEVELOPMENT IMPACTS:*** Paving program will encourage economic development; ***ENVIRONMENTAL, AESTHETIC AND SOCIAL IMPACTS*** : Program will improve aesthetics in the areas impacted; ***DISTRIBUTIONAL EFFECTS:*** Benefits of this project would be experienced by all traffic traveling the roads; ***DISRUPTION/INCONVENIENCE:*** Disruption during construction would be minimal; ***IMPACT OF DEFERRAL:*** Deferral would significantly increase costs to repair the City streets due to further degradation through freeze-thaw water damage, loading and aging; ***INTERJURISDICTIONAL EFFECTS:*** Locations are chosen based on road condition, traffic use and location throughout the City to distribute the improvements throughout the wards.

NOTES:

DEPARTMENT DIRECTOR RANKING:	A - Essential
DEPARTMENT PRIORITY RANKING:	
CIP EVALUATION TEAM RANKING:	A - Essential

PROJECT NUMBER
083026

Traffic Calming and Road Safety Devices Program

Strategic Initiative:	Traffic Calming and Road Safety Devices Program
Project Type:	Reoccurring Project
Critical Need Ranking:	A - Essential
Location:	City Wide
Department:	Public Works Engineering
Project Manager	Jason Simms



Description/Justification:

This program will allow Public Works Staff to install crosswalks, speed tables, and install traffic signs as needed to address safety concerns that may arise. This funding may also be used to mark intersections, crosswalks, and install, maintain, and repair traffic safety devices.

FUNDING SOURCES:	FY26	FY27	FY28	FY29	FY30	TOTAL	
General Fund	50,000	50,000	50,000	50,000	50,000	$ 250,000	Project Estimated
						$ -	
						$ -	Start Date / Completion Date
						$ -	
TOTAL	**$ 50,000**	**$ 50,000**	**$ 50,000**	**$ 50,000**	**$ 50,000**	**$ 250,000**	Ongoing / Ongoing

PROJECT COSTS	Budget							
PROJECT COMPONENTS:	FY26	FY27	FY28	FY29	FY30	Five Year Total	Prior Year Costs	Total Project Cost from Inception
PLANNING						$ -		$ -
CONSTRUCTION	50,000	50,000	50,000	50,000	50,000	$ 250,000		$ 250,000
EQUIPMENT/VEHICLE						$ -		$ -
OTHER						$ -		$ -
TOTAL	**$ 50,000**	**$ 50,000**	**$ 50,000**	**$ 50,000**	**$ 50,000**	**$ 250,000**	**$ -**	**$ 250,000**

ANNUAL OPERATING IMPACT							
DESCRIPTION	FY26	FY27	FY28	FY29	FY30	FIVE YEAR TOTAL	Other:
Personnel						$ -	Expense Type:
Operating						$ -	N/A
Capital Outlay						$ -	Account Number:
Total	**$ -**	**$ -**	**$ -**	**$ -**		**$ -**	

CAPITAL PROJECT EVALUATION CRITERIA DISCUSSION:

LEGAL MANDATES: None; ***HEALTH AND SAFETY IMPACTS:*** Program will improve the effect of Road Safety devices and provide Traffic Calming; ***ECONOMIC DEVELOPMENT IMPACTS:*** None; ***ENVIRONMENTAL, AESTHETIC AND SOCIAL IMPACTS:*** Program will improve aesthetics in the areas impacted; ***DISTRIBUTIONAL EFFECTS:*** Benefits of this project would be experienced by all traffic traveling the roads; ***DISRUPTION/INCONVENIENCE*** : Disruption during construction would be minimal; ***IMPACT OF DEFERRAL:*** Impact of deferral would be significant increase of costs to install traffic calming measures on the City streets and could cause a failure of a road safety device; ***INTERJURISDICTIONAL EFFECTS:*** Locations are chosen based on staff's concerns regarding safety devices and Traffic Calming needs.

NOTES:

DEPARTMENT DIRECTOR RANKING:	A - Essential
DEPARTMENT PRIORITY RANKING:	8
CIP EVALUATION TEAM RANKING:	Critical Need Ranking

PROJECT NUMBER
93114

Transportation Master Plan Implementation

Strategic Initiative:	Funding to address city transportation issues as detailed in the Transportation Master Plan.
Project Type:	Multi-Year Project
Critical Need Ranking:	A - Essential
Location:	City Wide
Department:	Public Works Engineering - 328
Project Manager:	Matt Tarver



Description/Justification:

This program is designed to permit City staff to allocate funds to address transportation issues per the Transportation Master Plan. These funds can be utilized for grant match initiatives, to assist in design and/or construction cost for transportation improvements in the City.

FUNDING SOURCES:	FY26	FY27	FY28	FY29	FY30	TOTAL	Project Estimated	
SPLOST VIII	50,000	1,100,000	1,100,000			$ 2,250,000		
SPLOST IX	-	-	-	1,100,000	1,100,000	$ 2,200,000		
						$ -	Start Date	Completion Date
						$ -		
TOTAL	**$ 50,000**	**$ 1,100,000**	**$ 1,100,000**	**$ 1,100,000**	**$ 1,100,000**	**$ 4,450,000**	Ongoing	Ongoing

PROJECT COSTS	Budget							
PROJECT COMPONENTS:	FY26	FY27	FY28	FY29	FY30	Five Year Total	Prior Year Costs	Total Project Cost from Inception
PLANNING		1,100,000	1,100,000	1,100,000	1,100,000	$ 4,400,000		$ 4,400,000
CONSTRUCTION	50,000					$ 50,000		$ 50,000
EQUIPMENT/VEHICLE						$ -		$ -
OTHER						$ -	$ -	$ -
TOTAL	**$ 50,000**	**$ 1,100,000**	**$ 1,100,000**	**$ 1,100,000**	**$ 1,100,000**	**$ 4,450,000**	**$ -**	**$ 4,450,000**

ANNUAL OPERATING IMPACT							
DESCRIPTION	FY26	FY27	FY28	FY29	FY30	FIVE YEAR TOTAL	Other:
Personnel						$ -	Expense Type:
Operating						$ -	N/A
Capital Outlay						$ -	Account Number:
Total	$ -	$ -	$ -	$ -	$ -	$ -	

CAPITAL PROJECT EVALUATION CRITERIA DISCUSSION:

LEGAL MANDATES: None; ***HEALTH AND SAFETY IMPACTS*** : Program will address transportation issues affecting all who travel City streets; ***ECONOMIC DEVELOPMENT IMPACTS:*** Improves the roadway infrastructure; ***ENVIRONMENTAL, AESTHETIC AND SOCIAL IMPACTS:*** Program will improve traffic conditions; ***DISTRIBUTIONAL EFFECTS:*** Benefits would be experienced by all who travel City streets; ***DISRUPTION/INCONVENIENCE:*** Moderate; ***IMPACT OF DEFERRAL:*** Deferral of this program would result in continued safety and convenience impacts; ***INTERJURISDICTIONAL EFFECTS:*** Locations shall be chosen based on infrastructure need.

NOTES:

DEPARTMENT DIRECTOR RANKING:	A - Essential
DEPARTMENT PRIORITY RANKING:	1
CIP EVALUATION TEAM RANKING:	A - Essential

PROJECT NUMBER
083001

Chip & Leaf Truck

Strategic Initiative:	Replacement Equipment
Project Type:	Single Year Project
Critical Need Ranking:	B - Desirable
Location:	Various
Department:	Public Works Streets
Project Manager:	Dana Chandler



Description/Justification:

Replacement for Truck #5, Unit 4287, Asset #19742. #5 is a 2002 International with just over 38,000 miles, but due to the harsh environment this truck is operated in during leaf collection as well as brining and snow plowing operations it is showing signs of extreme wear and tear on the drive train.

FUNDING SOURCES:	FY26	FY27	FY28	FY29	FY30	TOTAL		
General Fund	200,000					$ 200,000	Project Estimated	
						$ -		
						$ -	Start Date	Completion Date
						$ -		
TOTAL	$200,000	$0	$0	$0	$0	$200,000	07/01/25	06/30/26

PROJECT COSTS	Budget							
PROJECT COMPONENTS:	FY26	FY27	FY28	FY29	FY30	Five Year Total	Prior Year Costs	Total Project Cost from Inception
PLANNING						$ -		$ -
CONSTRUCTION						$ -		$ -
EQUIPMENT/VEHICLE	200,000					$ 200,000		$ 200,000
OTHER						$ -		$ -
TOTAL	$200,000	$0	$0	$0	$0	$200,000	$0	$200,000

ANNUAL OPERATING IMPACT							
DESCRIPTION	FY26	FY27	FY28	FY29	FY30	FIVE YEAR TOTAL	Other:
Personnel						$ -	Expense Type:
Operating	1,000	1,000	1,000	1,000	1,000	$ 5,000	Operating Budget Expenses
Capital Outlay						$ -	Account Number:
Total	$1,000	$1,000	$1,000	$1,000	$1,000	$5,000	

CAPITAL PROJECT EVALUATION CRITERIA DISCUSSION:

LEGAL MANDATES: No legal mandates to meet. ***FISCAL AND BUDGET IMPACTS*** : Project will be paid out of general fund. ***HEALTH & SAFETY IMPACTS:*** There are no major health and safety impacts, though usually new equipment has improved safety features. ***ECONOMIC DEVELOPMENT IMPACTS:*** There are no economic development impacts. ***ENVIRONMENTAL, AESTHETIC AND SOCIAL EFFECTS:*** There are no environmental, aesthetic, or social effects. ***DISTRIBUTIONAL EFFECTS:*** Work crews will benefit from the purchase of new equipment. ***DISRUPTION/INCONVENIENCE:*** The project presents no complications on being implemented as planned. ***IMPACT OF DEFERRAL:*** If the purchase has to be deferred the current equipment will continue to be used. ***INTERJURISDICTIONAL EFFECTS*** : There are no interjurisdictional effects of this project. There is no uncertainty or risk associated with this project.

NOTES:

DEPARTMENT DIRECTOR RANKING:	A - Essential
DEPARTMENT PRIORITY RANKING:	
CIP EVALUATION TEAM RANKING:	Critical Need Ranking

PROJECT NUMBER
93270

Mowing Crew Truck

Strategic Initiative:	Replacement Equipment
Project Type:	Single Year Project
Critical Need Ranking:	B - Desirable
Location:	Various
Department:	Public Works Streets
Project Manager:	Dana Chandler



Description/Justification:

2024 Chevrolet 4500 LCF 16'enclosed body +2' dovetail (18')

FUNDING SOURCES:	FY26	FY27	FY28	FY29	FY30	TOTAL	
General Fund	80,000					$ 80,000	Project Estimated
						$ -	
						$ -	Start Date / Completion Date
						$ -	
TOTAL	$80,000	$0	$0	$0	$0	$80,000	07/01/25 – 06/30/26

PROJECT COSTS	Budget							
PROJECT COMPONENTS:	FY26	FY27	FY28	FY29	FY30	Five Year Total	Prior Year Costs	Total Project Cost from Inception
PLANNING						$ -		$ -
CONSTRUCTION						$ -		$ -
EQUIPMENT/VEHICLE	80,000					$ 80,000		$ 80,000
OTHER						$ -		$ -
TOTAL	$80,000	$0	$0	$0	$0	$80,000	$0	$80,000

ANNUAL OPERATING IMPACT							
DESCRIPTION	FY26	FY27	FY28	FY29	FY30	FIVE YEAR TOTAL	Other:
Personnel						$ -	Expense Type:
Operating	(3,000)	(3,000)	(3,000)	(3,000)	(3,000)	$ (15,000)	Operating Budget Expenses
Capital Outlay						$ -	Account Number:
Total	$ (3,000)	$ (3,000)	$ (3,000)	$ (3,000)	$ (3,000)	$ (15,000)	

CAPITAL PROJECT EVALUATION CRITERIA DISCUSSION:

LEGAL MANDATES: No legal mandates to meet. ***FISCAL AND BUDGET IMPACTS*** : Project will be paid out of general fund. ***HEALTH & SAFETY IMPACTS:*** There are no major health and safety impacts, though usually new equipment has improved safety features. ***ECONOMIC DEVELOPMENT IMPACTS:*** There are no economic development impacts. ***ENVIRONMENTAL, AESTHETIC AND SOCIAL EFFECTS:*** There are no environmental, aesthetic, or social effects. ***DISTRIBUTIONAL EFFECTS:*** Work crews will benefit from the purchase of new equipment. ***DISRUPTION/INCONVENIENCE:*** The project presents no complications on being implemented as planned. ***IMPACT OF DEFERRAL:*** If the purchase has to be deferred the current equipment will continue to be used. ***INTERJURISDICTIONAL EFFECTS*** : There are no interjurisdictional effects of this project. There is no uncertainty or risk associated with this project.

NOTES:

DEPARTMENT DIRECTOR RANKING:	A - Essential
DEPARTMENT PRIORITY RANKING:	
CIP EVALUATION TEAM RANKING:	Critical Need Ranking

PROJECT NUMBER
93272

Snow Removal Equipment

Strategic Initiative:	Replacement Equipment
Project Type:	Single Year Project
Critical Need Ranking:	B - Desirable
Location:	Various
Department:	Public Works Streets
Project Manager:	Dana Chandler



Description/Justification:

Spreader and or other equipment used for sand and salt operations during winter weather, in addition too roadway shoulder maintenance.

FUNDING SOURCES:	FY26	FY27	FY28	FY29	FY30	TOTAL	Project Estimated	
General Fund	50,000					$ 50,000		
						$ -		
						$ -	Start Date	Completion Date
						$ -		
TOTAL	$50,000	$0	$0	$0	$0	$50,000	07/01/25	06/30/26

PROJECT COSTS	Budget							
PROJECT COMPONENTS:	FY26	FY27	FY28	FY29	FY30	Five Year Total	Prior Year Costs	Total Project Cost from Inception
PLANNING						$ -		$ -
CONSTRUCTION						$ -		$ -
EQUIPMENT/VEHICLE	50,000					$ 50,000		$ 50,000
OTHER						$ -		$ -
TOTAL	$50,000	$0	$0	$0	$0	$50,000	$0	$50,000

ANNUAL OPERATING IMPACT							
DESCRIPTION	FY26	FY27	FY28	FY29	FY30	FIVE YEAR TOTAL	Other:
Personnel						$ -	Expense Type:
Operating	1,000	1,000	1,000	1,000	1,000	$ 5,000	Operating Budget Expenses
Capital Outlay						$ -	Account Number:
Total	$1,000	$1,000	$1,000	$1,000	$1,000	$5,000	

CAPITAL PROJECT EVALUATION CRITERIA DISCUSSION:

LEGAL MANDATES: No legal mandates to meet. ***FISCAL AND BUDGET IMPACTS*** : Project will be paid out of general fund. ***HEALTH & SAFETY IMPACTS:*** There are no major health and safety impacts, though usually new equipment has improved safety features. ***ECONOMIC DEVELOPMENT IMPACTS:*** There are no economic development impacts. ***ENVIRONMENTAL, AESTHETIC AND SOCIAL EFFECTS:*** There are no environmental, aesthetic, or social effects. ***DISTRIBUTIONAL EFFECTS:*** Work crews will benefit from the purchase of new equipment. ***DISRUPTION/INCONVENIENCE:*** The project presents no complications on being implemented as planned. ***IMPACT OF DEFERRAL:*** If the purchase has to be deferred the current equipment will continue to be used. ***INTERJURISDICTIONAL EFFECTS*** : There are no interjurisdictional effects of this project. There is no uncertainty or risk associated with this project.

NOTES:

DEPARTMENT DIRECTOR RANKING:	A - Essential
DEPARTMENT PRIORITY RANKING:	3
CIP EVALUATION TEAM RANKING:	Critical Need Ranking

PROJECT NUMBER
93271

Tymco Sweeper

Strategic Initiative:	Replacement Equipment
Project Type:	Single Year Project
Critical Need Ranking:	B - Desirable
Location:	Various
Department:	Public Works Streets
Project Manager:	Dana Chandler



Description/Justification:

Model 600 Street Sweeper to replace unit #4903 (#57) a 2014 model Tymco 600 Street Sweeper.

FUNDING SOURCES:	FY26	FY27	FY28	FY29	FY30	TOTAL	
General Fund	420,000					420,000	Project Estimated
						$ -	
						$ -	Start Date / Completion Date
						$ -	
TOTAL	**$420,000**	**$0**	**$0**	**$0**	**$0**	**$420,000**	07/01/25 – 06/30/26

PROJECT COSTS	Budget							
PROJECT COMPONENTS:	FY26	FY27	FY28	FY29	FY30	Five Year Total	Prior Year Costs	Total Project Cost from Inception
PLANNING						$ -		$ -
CONSTRUCTION						$ -		$ -
EQUIPMENT/VEHICLE	420,000					420,000		$ 420,000
OTHER						$ -		$ -
TOTAL	**$420,000**	**$0**	**$0**	**$0**	**$0**	**$420,000**	**$0**	**$420,000**

ANNUAL OPERATING IMPACT							
DESCRIPTION	FY26	FY27	FY28	FY29	FY30	FIVE YEAR TOTAL	Other:
Personnel						$ -	Expense Type:
Operating	(5,000)	(5,000)	(5,000)	(5,000)	(5,000)	$ (25,000)	Operating Budget Expenses
Capital Outlay						$ -	Account Number:
Total	**-$5,000**	**-$5,000**	**-$5,000**	**-$5,000**	**-$5,000**	**-$25,000**	

CAPITAL PROJECT EVALUATION CRITERIA DISCUSSION:

LEGAL MANDATES: No legal mandates to meet. ***FISCAL AND BUDGET IMPACTS*** : Project will be paid out of general fund. ***HEALTH & SAFETY IMPACTS:*** There are no major health and safety impacts, though usually new equipment has improved safety features. ***ECONOMIC DEVELOPMENT IMPACTS:*** There are no economic development impacts. ***ENVIRONMENTAL, AESTHETIC AND SOCIAL EFFECTS:*** There are no environmental, aesthetic, or social effects. ***DISTRIBUTIONAL EFFECTS:*** Work crews will benefit from the purchase of new equipment. ***DISRUPTION/INCONVENIENCE:*** The project presents no complications on being implemented as planned. ***IMPACT OF DEFERRAL:*** If the purchase has to be deferred the current equipment will continue to be used. ***INTERJURISDICTIONAL EFFECTS*** : There are no interjurisdictional effects of this project. There is no uncertainty or risk associated with this project.

NOTES:

DEPARTMENT DIRECTOR RANKING:	A - Essential
DEPARTMENT PRIORITY RANKING	1
CIP EVALUATION TEAM RANKING:	Critical Need Ranking

PROJECT NUMBER

93269

Battery Backup System and Signal Video Detection Install

Strategic Initiative:	Battery Backup System and Signal Video Detection Install
Project Type:	Multi-Year Project
Critical Need Ranking:	A - Essential
Location:	Various Locations
Department:	Public Works Traffic
Project Manager:	Rhonda Brady





Description/Justification:

Project will require the installation of traffic signal video detection equipment at signalized intersections. Installation of the intersection's signal video equipment permits a more safe and efficient operation of the intersections by reducing travel delay. The upgrade will reduce the opportunity of operational failure of the intersection and will also save the city maintenance costs by reducing the opportunity for after-hours emergency failure calls associated with older equipment.

FUNDING SOURCES:	FY26	FY27	FY28	FY29	FY30	TOTAL		
General Fund	200,000					$200,000	Project Estimated	
						$ -		
						$ -	Start Date	Completion Date
						$ -		
TOTAL	$200,000	$0	$0	$0	$0	$200,000	07/01/23	06/30/25

PROJECT COSTS	Budget							
PROJECT COMPONENTS:	FY26	FY27	FY28	FY29	FY30	Five Year Total	Prior Year Costs	Total Project Cost from Inception
PLANNING	200,000					$200,000		$200,000
CONSTRUCTION						$ -		$ -
EQUIPMENT/VEHICLE						$ -		$ -
OTHER						$ -		$ -
TOTAL	$200,000	$0	$0	$0	$0	$200,000	$ -	$200,000

ANNUAL OPERATING IMPACT							
DESCRIPTION	FY26	FY27	FY28	FY29	FY30	FIVE YEAR TOTAL	Other:
Personnel						$ -	Expense Type:
Operating	(2,000)	(2,000)	(2,000)	(2,000)	(2,000)	$ (10,000)	Operating Budget Expenses
Capital Outlay						$ -	Account Number:
Total	($2,000)	($2,000)	($2,000)	($2,000)	($2,000)	($10,000)	

CAPITAL PROJECT EVALUATION CRITERIA DISCUSSION:

LEGAL MANDATES : None; FISCAL AND BUDGETARY IMPACTS : Project requires $200,000 for FY 2024, FY 2025 and FY 2026;HEALTH AND SAFETY IMPACTS: None; ECONOMIC DEVELOPMENT IMPACTS: Improves the roadway and pedestrian pathway infrastructure; ENVIRONMENTAL, AESTHETIC AND SOCIAL IMPACTS: None; DISTRIBUTIONAL EFFECTS: Benefits would be experienced by users of these roadways; DISRUPTION/INCONVENIENCE : Minimal; IMPACT OF DEFERRAL : Deferral of this program would result in the associated safety impacts thereof; INTERJURISDICTIONAL EFFECTS: Location was chosen based on infrastructure need.

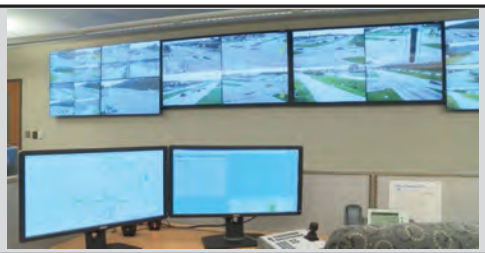
NOTES:

DEPARTMENT DIRECTOR RANKING:	B - Desirable
DEPARTMENT PRIORITY RANKING	
CIP EVALUATION TEAM RANKING:	Critical Need Ranking

PROJECT NUMBER
93232

Intelligent Transportation Systems Implementation and Management

Strategic Initiative:	This is a proactive project designed to evaluate and intercommunicate existing devices.
Project Type:	Reoccurring Project
Critical Need Ranking:	A - Essential
Location:	Various Locations
Department:	Public Works Traffic
Project Manager:	Tommy Hunt



Description/Justification:

Recently there have been many areas of Intelligent Transportation Systems (ITS) installed in the City. Examples of the types of ITS devices include fiber communication lines and cameras installed by the City IT department and the Georgia Department of Transportation. These devices were installed for various uses at various times for various reasons. This project will "bridge" all of these devices together and bring their functionality to a central location. Project involves two steps: evaluation and implementation. City staff has drafted plans that will "fill-in" the missing communication gaps that currently exist. Based on these plans a contractor will be hired to install these missing links, repair damaged links, and where available "bridge" the gaps between existing GDOT fiber and City IT fiber. Project will enable a constant link of communication to our major corridor's traffic signals and enable real-time adjustments to signal timing saving fuel and time for commuters. It will also permit internet users the ability to access traffic cameras through the GDOT website. Project will save the city an estimated $14,800 in equipment costs.

FUNDING SOURCES:	FY26	FY27	FY28	FY29	FY30	TOTAL	Project Estimated	
SPLOST VIII	100,000	100,000				$ 200,000		
SPLOST IX			100,000	100,000	100,000	$ 300,000		
						$ -	Start Date	Completion Date
						$ -		
TOTAL	**$ 100,000**	**$ 100,000**	**$ 100,000**	**$ 100,000**	**$100,000**	**$ 500,000**	Ongoing	Ongoing

PROJECT COSTS	Budget							
PROJECT COMPONENTS:	FY26	FY27	FY28	FY29	FY30	Five Year Total	Prior Year Costs	Total Project Cost from Inception
PLANNING						$ -		$ -
CONSTRUCTION						$ -		$ -
EQUIPMENT/VEHICLE	100,000	100,000	100,000	100,000	100,000	$ 500,000		$ 500,000
OTHER						$ -		$ -
TOTAL	**$ 100,000**	**$ 100,000**	**$ 100,000**	**$ 100,000**	**$100,000**	**$ 500,000**	**$ -**	**$ 500,000**

ANNUAL OPERATING IMPACT							
DESCRIPTION	FY26	FY27	FY28	FY29	FY30	FIVE YEAR TOTAL	Other:
Personnel						$ -	Expense Type:
Operating						$ -	Operating Budget Expenses
Capital Outlay	(4,300)	(4,300)	(4,300)	(4,300)	(4,300)	$ (21,500)	Account Number:
Total	**$ (4,300)**	**$ (4,300)**	**$ (4,300)**	**$ (4,300)**	**$ (4,300)**	**$ (21,500)**	

CAPITAL PROJECT EVALUATION CRITERIA DISCUSSION:

LEGAL MANDATES: Project not required by federal or state mandates; ***FISCAL AND BUDGETARY IMPACTS*** : Project requires $100,000 for FY 2023 and reduces existing yearly Capital Outlay by an estimated $4320 per year in communication costs that are necessary to communicate to signalized intersections; ***HEALTH AND SAFETY IMPACTS*** : Project improves the traffic monitoring capability, allowing the city to more effectively handle traffic situations by informing the public which reduces traffic delay; ***ECONOMIC DEVELOPMENT IMPACTS*** : Improves the roadway infrastructure; ***ENVIRONMENTAL, AESTHETIC AND SOCIAL IMPACTS*** : Project permits the traffic signal and monitoring system to operate more efficiently thereby reducing delays to the motorist and reducing noxious emissions; ***DISTRIBUTIONAL EFFECTS:*** Benefits would be experienced by users of these roadways; ***DISRUPTION/INCONVENIENCE:*** Minimal; ***IMPACT OF DEFERRAL:*** Deferral of this project results in the continued disuse of existing communication lines and yearly continued capitol outlay of $14,800; I***NTERJURISDICTIONAL EFFECTS:*** Project developed based on infrastructure need.

NOTES:

DEPARTMENT DIRECTOR RANKING:	A - Essential	***PROJECT NUMBER***
DEPARTMENT PRIORITY RANKING:	1	**083012**
CIP EVALUATION TEAM RANKING:	Critical Need Ranking	

MUTCD Update Implementation

Strategic Initiative:	MUTCD Update Implementation
Project Type:	Multi-Year Project
Critical Need Ranking:	A - Essential
Location:	Various Locations
Department:	Public Works Traffic
Project Manager:	Rhonda Brady



Description/Justification:

The Manual on Uniform Traffic Control Devices for Streets and Highways (MUTCD) is incorporated in FHWA regulations and recognized as the national standard for traffic control devices used on all public roads. The 11th edition of the MUTCD is proposed to be released in 2022. the 11th edition of the MUTCD proposes revision standards, guidance, options, and supporting information relating to the traffic control devices in all parts of the MUTCD. In order to be in compliance with the proposed changes, the public works traffic division must meet certain federal mandated deadlines for compliance. The MUTCD changes will promote uniformity and incorporate technology advances in the traffic control device application, and ultimately improve and promote the safe and efficient utilization of roads that are open to public travel. The project will consult with an Engineering firm to gather information, evaluate and propose required improvements to meet MUTCD requirements on City streets.

FUNDING SOURCES:	FY26	FY27	FY28	FY28	FY29	TOTAL	
SPLOST VIII	50,000	50,000	50,000			$ 150,000	Project Estimated
						$-	
						$-	Start Date / Completion Date
						$-	
TOTAL	**$50,000**	**$50,000**	**$50,000**	**$0**	**$0**	**$ 150,000**	07/01/24 / 06/30/28

PROJECT COSTS	Budget							
PROJECT COMPONENTS:	FY26	FY27	FY28	FY28	FY29	Five Year Total	Prior Year Costs	Total Project Cost from Inception
PLANNING	50,000	50,000	50,000			$ 150,000		$ 150,000
CONSTRUCTION						$-		$-
EQUIPMENT/VEHICLE						$-		$-
OTHER						$-		$-
TOTAL	**$50,000**	**$50,000**	**$50,000**	**$0**	**$0**	**$150,000**	-	**$150,000**

ANNUAL OPERATING IMPACT							
DESCRIPTION	FY26	FY27	FY28	FY28	FY29	FIVE YEAR TOTAL	Other:
Personnel						$-	Expense Type:
Operating						$-	Operating Budget Expenses
Capital Outlay						$-	Account Number:
Total	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	

CAPITAL PROJECT EVALUATION CRITERIA DISCUSSION:

LEGAL MANDATES: Required by federal legislative mandate; FISCAL AND BUDGET IMPACTS: Requires $150,000 for FY 2023; HEALTH AND SAFETY IMPACTS: Assist in liability claims ; ECONOMIC DEVELOPMENT IMPACTS: none; ENVIRONMENTAL, AESTHETIC AND SOCIAL IMPACTS: None; DISTRIBUTIONAL EFFECTS: None; DISRUPTION/INCONVENIENCE: None; IMPACT OF DEFERRAL: None; INTERJURISDICTIONAL EFFECTS: None.

NOTES:

Possible GHMPO Assistance

DEPARTMENT DIRECTOR RANKING:	B - Desirable
DEPARTMENT PRIORITY RANKING	
CIP EVALUATION TEAM RANKING:	Critical Need Ranking

PROJECT NUMBER
083019

Traffic Cabinet - Cyber Security

Strategic Initiative:	Traffic Cabinet Locks for Cyber Security
Project Type:	Multi-Year Project
Critical Need Ranking:	A - Essential
Location:	Various Locations
Department:	Public Works Traffic
Project Manager:	Rhonda Brady



Description/Justification:

Project will require the installation of cyber security lock systems that will assist with security challenges. Securing traffic signal infrastructure will assist with restrictive access to the traffic signal systems. Unlike mechanical locks, cyber security locks have no traditional keyway and records each person's activities. With the programmable keys, access is limited to City Traffic personnel with restrictions programmed for GDOT, contractor's and other external personnel needs.

FUNDING SOURCES:	FY26	FY27	FY28	FY29	FY30	TOTAL	
General Fund	100,000					$ 100,000	Project Estimated
						$ -	
						$ -	Start Date / Completion Date
						$ -	
TOTAL	**$ 100,000**	**$ -**	**$-**	**$-**	**$-**	**$ 100,000**	07/01/23 – 06/30/26

PROJECT COSTS	Budget							
PROJECT COMPONENTS:	**FY26**	**FY27**	**FY28**	**FY29**	**FY30**	**Five Year Total**	**Prior Year Costs**	**Total Project Cost from Inception**
PLANNING	100,000					$ 100,000		$ 100,000
CONSTRUCTION						$ -		$ -
EQUIPMENT/VEHICLE						$ -		$ -
OTHER						$ -		$ -
TOTAL	**$ 100,000**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 100,000**	**$ -**	**$ 100,000**

ANNUAL OPERATING IMPACT

DESCRIPTION	FY26	FY27	FY28	FY29	FY30	FIVE YEAR TOTAL	Other:
Personnel						$ -	**Expense Type:**
Operating	(2,000)	(2,000)	(2,000)	(2,000)	(2,000)	$ (10,000)	Operating Budget Expenses
Capital Outlay						$ -	**Account Number:**
Total	**$ (2,000)**	**$ (2,000)**	**$ (2,000)**	**$ (2,000)**	**$ (2,000)**	**$ (10,000)**	

CAPITAL PROJECT EVALUATION CRITERIA DISCUSSION:

LEGAL MANDATES : None; FISCAL AND BUDGETARY IMPACTS : Project requires $250,000 for FY 2024, and FY 2025 ;HEALTH AND SAFETY IMPACTS: None; ECONOMIC DEVELOPMENT IMPACTS: Improves the roadway and pedestrian pathway infrastructure; ENVIRONMENTAL, AESTHETIC AND SOCIAL IMPACTS: None; DISTRIBUTIONAL EFFECTS: Benefits would be experienced by users of these roadways; DISRUPTION/INCONVENIENCE : Minimal; IMPACT OF DEFERRAL : Deferral of this program would result in the associated safety impacts thereof; INTERJURISDICTIONAL EFFECTS: Location was chosen based on infrastructure need.

NOTES:

DEPARTMENT DIRECTOR RANKING:	B - Desirable
DEPARTMENT PRIORITY RANKING	
CIP EVALUATION TEAM RANKING:	Critical Need Ranking

PROJECT NUMBER
93231

Traffic Control Center Upgrade

Strategic Initiative:	Traffic Control Center Upgrade
Project Type:	Single Year Project
Critical Need Ranking:	A - Essential
Location:	Gainesville Administration Building
Department:	Public Works Traffic
Project Manager:	Tommy Hunt - Rhonda Brady



Description/Justification:

This Project will upgrade critical infrastructure and technology related to the Traffic Control Center (TCC) also known as the ITS Room. This project will also allow reconfiguration of the rooms dedicated to TCC operations allowing a dedicated space for traffic operational functions while also allowing a multi-use space addressing emergency events involving multiple agencies.

FUNDING SOURCES:	FY26	FY27	FY28	FY29	FY30	TOTAL	
SPLOST VIII	300,000					$ 300,000	Project Estimated
						$ -	
						$ -	Start Date / Completion Date
						$ -	
TOTAL	**$ 300,000**	**$ -**	**$ -**	**$ -**	**$0**	**$ 300,000**	07/01/25 – 06/30/26

PROJECT COSTS	Budget							
PROJECT COMPONENTS:	**FY26**	**FY27**	**FY28**	**FY29**	**FY30**	**Five Year Total**	**Prior Year Costs**	**Total Project Cost from Inception**
PLANNING						$ -		$ -
CONSTRUCTION	100,000					$ 100,000		$ 100,000
EQUIPMENT/VEHICLE	200,000					$ 200,000		$ 200,000
OTHER						$ -		$ -
TOTAL	**$ 300,000**	**$ -**	**$ -**	**$ -**	**$0**	**$ 300,000**	**$ -**	**$ 300,000**

ANNUAL OPERATING IMPACT							
DESCRIPTION	**FY26**	**FY27**	**FY28**	**FY29**	**FY30**	**FIVE YEAR TOTAL**	**Other:**
Personnel						$ -	**Expense Type:**
Operating						$ -	Operating Budget Expenses
Capital Outlay						$ -	**Account Number:**
Total	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	

CAPITAL PROJECT EVALUATION CRITERIA DISCUSSION:

LEGAL MANDATES: Project not required by federal or state mandates; ***FISCAL AND BUDGETARY IMPACTS*** : Project requires $300,000 for FY 2026 ***HEALTH AND SAFETY IMPACTS*** : Project improves the traffic monitoring capability, allowing the city to more effectively handle traffic situations by informing the public which reduces traffic delay; ***ECONOMIC DEVELOPMENT IMPACTS*** : Improves the roadway infrastructure; ***ENVIRONMENTAL, AESTHETIC AND SOCIAL IMPACTS*** : Project permits the traffic signal and monitoring system to operate more efficiently thereby reducing delays to the motorist and reducing noxious emissions; ***DISTRIBUTIONAL EFFECTS:*** Benefits would be experienced by users of these roadways; ***DISRUPTION/INCONVENIENCE:*** Minimal; I***NTERJURISDICTIONAL EFFECTS:*** Project developed based on infrastructure need.

NOTES:

DEPARTMENT DIRECTOR RANKING:	A - Essential
DEPARTMENT PRIORITY RANKING:	
CIP EVALUATION TEAM RANKING:	Critical Need Ranking

PROJECT NUMBER

083029

Cemetery 5th Avenue Retention Wall

Strategic Initiative:	Construction of a retaining wall
Project Type:	Single Year Project
Critical Need Ranking	B - Desirable
Location:	Alta Vista
Department:	Public Works Cemetery
Project Manager:	Tommy Casper



Description/Justification:

This project will construct an approximately 230 foot retaining wall along 5th Ave of cemetery grounds. This area is both time-consuming and dangerous to maintain. The location is a high traffic area. This project will improve safety of staff during grounds maintenance, as well as increase the visual attractiveness in this section.

FUNDING SOURCES:	FY26	FY27	FY28	FY29	FY30	TOTAL	
General Fund	$65,000					$ 65,000	Project Estimated
						$ -	
						$ -	Start Date / Completion Date
						$ -	
TOTAL	$ 65,000	$ -	$ -	$ -	$ -	$ 65,000	07/01/25 – 06/30/26

PROJECT COSTS	Budget							
PROJECT COMPONENTS:	FY26	FY27	FY28	FY29	FY30	Five Year Total	Prior Year Costs	Total Project Cost from Inception
PLANNING						$ -		$ -
CONSTRUCTION	65,000					$ 65,000		$ 65,000
EQUIPMENT/VEHICLE						$ -		$ -
OTHER						$ -		$ -
TOTAL	$ 65,000	$ -	$ -	$ -	$ -	$ 65,000	$ -	$ 65,000

ANNUAL OPERATING IMPACT							
DESCRIPTION	FY26	FY27	FY28	FY29	FY30	FIVE YEAR TOTAL	Other:
Personnel						$ -	Expense Type:
Operating						$ -	
Capital Outlay						$ -	Account Number:
Total	$ -	$ -	$ -	$ -	$ -	$ -	

CAPITAL PROJECT EVALUATION CRITERIA DISCUSSION:

LEGAL MANDATES: *None* ***FISCAL AND BUDGET IMPACTS:*** *Paid out of the General Fund. No recurring costs.* ***HEALTH & SAFETY IMPACTS:*** *Will improve safety by eliminating the hazard incurred from navigating a steep slope* ***. ECONOMIC DEVELOPMENT IMPACTS:*** *None* ***. ENVIRONMENTAL, AESTHETIC AND SOCIAL EFFECTS:*** *The visual appeal of this high-traffic part of the grounds will be improved* ***. DISTRIBUTIONAL EFFECTS:*** *None* ***. DISRUPTION/INCONVENIENCE:*** *None* ***. IMPACT OF DEFERRAL: This area will continue to be maintained*** *. However, safety of staff will be put at risk.* ***INTERJURISDICTIONAL EFFECTS*** *: None. There is no uncertainty or risk associated with this project.*

NOTES:

DEPARTMENT DIRECTOR RANKING:	B - Desirable
DEPARTMENT PRIORITY RANKING:	
CIP EVALUATION TEAM RANKING:	

PROJECT NUMBER
93266

CEMETERY DUMP TRUCK

Strategic Initiative:	Replace a 2000 model F350 dump truck with snow plow
Project Type:	Single Year Project
Critical Need Ranking	B - Desirable
Location:	Alta Vista
Department:	Public Works Cemetery
Project Manager:	Tommy Casper



Description/Justification:

This vehicle will be used for several tasks between multiple Public Works divisions. Hauling storm and pruning debris and grounds materials, as well being utilized as a snow event plow vehicle. This truck will replace a 23 year old vehicle, Asset # 19938.

FUNDING SOURCES:	FY26	FY27	FY28	FY29	FY30	TOTAL	Project Estimated	
General Fund	$90,000					$ 90,000		
						$ -		
						$ -	Start Date	Completion Date
						$ -		
TOTAL	$ 90,000	$ -	$ -	$ -	$ -	$ 90,000	07/01/25	06/30/26

PROJECT COSTS	Budget							
PROJECT COMPONENTS:	FY26	FY27	FY28	FY29	FY30	Five Year Total	Prior Year Costs	Total Project Cost from Inception
PLANNING						$ -		$ -
CONSTRUCTION						$ -		$ -
EQUIPMENT/VEHICLE	$90,000					$ 90,000		$ 90,000
OTHER						$ -		$ -
TOTAL	$ 90,000	$ -	$ -	$ -	$ -	$ 90,000	$ -	$ 90,000

ANNUAL OPERATING IMPACT							
DESCRIPTION	FY26	FY27	FY28	FY29	FY30	FIVE YEAR TOTAL	Other:
Personnel						$ -	Expense Type:
Operating	($1,200)	($1,200)	($1,200)	($1,200)	($1,200)	$ (6,000)	Operating Budget Expenses
Capital Outlay						$ -	Account Number:
Total	$ (1,200)	$ (1,200)	$ (1,200)	$ (1,200)	$ (1,200)	$ (6,000)	

CAPITAL PROJECT EVALUATION CRITERIA DISCUSSION:

LEGAL MANDATES: No legal mandates to meet. ***FISCAL AND BUDGET IMPACTS:*** Project will be paid out of General Fund. It is to be a new dump truck. Cost for maintenance should decrease with the purchase of a new vehicle. ***HEALTH & SAFETY IMPACTS:*** There are no major health and safety impacts, though usually new vehicles are equipped with improved safety features for its passengers and have better fuel usage. ***ECONOMIC DEVELOPMENT IMPACTS:*** There are no economic development impacts. ***ENVIRONMENTAL, AESTHETIC AND SOCIAL EFFECTS:*** A newer truck should have more emission controls than the existing vehicle. ***DISTRIBUTIONAL EFFECTS:*** Work crews will benefit from the purchase of new equipment. ***DISRUPTION/INCONVENIENCE:*** The project presents no complications on being implemented as planned. ***IMPACT OF DEFERRAL*** : If the purchase of a new dump truck has to be deferred, the current vehicle will continue to be used. ***INTERJURISDICTIONAL EFFECTS:*** There are no interjurisdictional effects of this project. There is no uncertainty or risk associated with this project.

NOTES:

Minor fuel savings on new models, should save around $1200 per year in repairs.

DEPARTMENT DIRECTOR RANKING:	B - Desirable
DEPARTMENT PRIORITY RANKING:	3
CIP EVALUATION TEAM RANKING:	Critical Need Ranking

PROJECT NUMBER
93264

Cemetery Plot Restorations

Strategic Initiative:	Resurface of raised lots
Project Type:	Single Year Project
Critical Need Ranking	B - Desirable
Location:	Alta Vista
Department:	Public Works Cemetery
Project Manager:	Tommy Casper



Description/Justification:

This program will replace the existing ground cover of selected raised lots in the cemetery with man-made materials or gravel. This will improve the attractiveness of the lots for visitors year round, while eliminating required maintenance labor. The Cemetery Advisory Committee expressed their approval of this restoration expense during their Jan. 2023 meeting.

FUNDING SOURCES:	FY26	FY27	FY28	FY29	FY30	TOTAL	
General Fund	40,000	40,000	40,000	40,000	40,000	$ 200,000	Project Estimated
						$ -	
						$ -	Start Date / Completion Date
						$ -	
TOTAL	**$40,000**	**$40,000**	**$40,000**	**$40,000**	**$40,000**	**$200,000**	Ongoing / Ongoing

PROJECT COSTS	Budget							
PROJECT COMPONENTS:	**FY26**	**FY27**	**FY28**	**FY29**	**FY30**	**Five Year Total**	**Prior Year Costs**	**Total Project Cost from Inception**
PLANNING						$ -		$ -
CONSTRUCTION						$ -		$ -
EQUIPMENT/VEHICLE						$ -		$ -
OTHER	40,000	40,000	40,000	40,000	40,000	$ 200,000	40,000	$ 240,000
TOTAL	**$ 40,000**	**$ 40,000**	**$ 40,000**	**$ 40,000**	**$ 40,000**	**$ 200,000**	**$ 40,000**	**$ 240,000**

ANNUAL OPERATING IMPACT							
DESCRIPTION	**FY26**	**FY27**	**FY28**	**FY29**	**FY30**	**FIVE YEAR TOTAL**	**Other:**
Personnel						$ -	**Expense Type:**
Operating						$ -	Single year Expense
Capital Outlay						$ -	**Account Number:**
Total	$ -	$ -	$ -	$ -	$ -	$ -	

CAPITAL PROJECT EVALUATION CRITERIA DISCUSSION:

LEGAL MANDATES: *None* ***FISCAL AND BUDGET IMPACTS:*** *Paid out of the General Fund. No recurring costs. Re-surfaced lots will save fuel and other maintenance costs* ***. HEALTH & SAFETY IMPACTS:*** *Will improve safety by eliminating the hazard incurred by climbing onto a raised lot* ***. ECONOMIC DEVELOPMENT IMPACTS:*** *None* ***. ENVIRONMENTAL, AESTHETIC AND SOCIAL EFFECTS:*** *Lots in this project will stay attractive all year long, while decreasing fuel and labor usage* ***. DISTRIBUTIONAL EFFECTS:*** *None* ***. DISRUPTION/INCONVENIENCE:*** *None* ***. IMPACT OF DEFERRAL:*** *We will continue to maintain these lots as in the past* ***. INTERJURISDICTIONAL EFFECTS:*** *None. There is no uncertainty or risk associated with this project.*

NOTES:

By re-surfacing selected lots, their attractiveness will remain at a high level for long periods of time. Time saved by not having to maintain these lots on a recurring basis allows crews to focus attention on other areas of the grounds.

DEPARTMENT DIRECTOR RANKING:	A - Essential
DEPARTMENT PRIORITY RANKING:	1
CIP EVALUATION TEAM RANKING:	Critical Need Ranking

PROJECT NUMBER
93229

CEMETERY PERIMETER FENCE PROJECT

Strategic Initiative:	Repairs of Cemetery Perimeter chainlink fence
Project Type:	Reoccurring Project
Critical Need Ranking	8 - Desirable
Location:	Alta Vista
Department:	Public Works Cemetery
Project Manager:	Tommy Casper



Description/Justification:

These funds will cover the on-going repairs/replacement of the perimeter fence damaged by vehicles and storms.

FUNDING SOURCES:	FY26	FY27	FY28	FY29	FY30	TOTAL	
General Fund	$30,000	$20,000	$20,000	$20,000	$20,000	$ 110,000	Project Estimated
						$ -	
						$ -	Start Date / Completion Date
						$ -	
TOTAL	**$ 30,000**	**$ 20,000**	**$ 20,000**	**$ 20,000**	**$ 20,000**	**$ 110,000**	07/01/25 – 06/30/26

PROJECT COSTS	Budget							
PROJECT COMPONENTS:	**FY26**	**FY27**	**FY28**	**FY29**	**FY30**	**Five Year Total**	**Prior Year Costs**	**Total Project Cost from Inception**
PLANNING						$ -		$ -
CONSTRUCTION	30,000	$20,000	$20,000	$20,000	$20,000	$ 110,000		$ 110,000
EQUIPMENT/VEHICLE						$ -		$ -
OTHER						$ -		$ -
TOTAL	**$ 30,000**	**$ 20,000**	**$ 20,000**	**$ 20,000**	**$ 20,000**	**$ 110,000**	**$ -**	**$ 110,000**

ANNUAL OPERATING IMPACT							
DESCRIPTION	**FY26**	**FY27**	**FY28**	**FY29**	**FY30**	**FIVE YEAR TOTAL**	**Other:**
Personnel						$ -	**Expense Type:**
Operating						$ -	Reoccurring Expense
Capital Outlay						$ -	**Account Number:**
Total	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	

CAPITAL PROJECT EVALUATION CRITERIA DISCUSSION:

LEGAL MANDATES: *None* ***FISCAL AND BUDGET IMPACTS:*** *Paid out of the General Fund.* ***HEALTH & SAFETY IMPACTS:*** *Will deter improper entrance to the grounds* ***. ECONOMIC DEVELOPMENT IMPACTS:*** *None* ***. ENVIRONMENTAL, AESTHETIC AND SOCIAL EFFECTS:*** *Keeping fences maintained improves the appearance of, and sense of safety for visitors in the the cemetery.* ***DISTRIBUTIONAL EFFECTS:*** *None* ***. DISRUPTION/INCONVENIENCE:*** *None* ***. IMPACT OF DEFERRAL: Fence damage will be paid for out of the cemetery budget. INTERJURISDICTIONAL EFFECTS:*** *None. There is no uncertainty or risk associated with this project.*

NOTES:

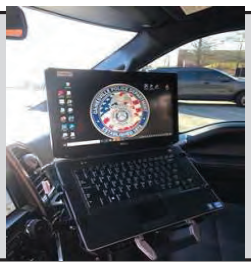
DEPARTMENT DIRECTOR RANKING:	8 - Desirable
DEPARTMENT PRIORITY RANKING:	
CIP EVALUATION TEAM RANKING:	Critical Need Ranking

PROJECT NUMBER

93265

Mobile Data Terminal for Vehicles

Strategic Initiative:	Innovative and Exemplary Services
Project Type:	Multi-Year Project
Critical Need Ranking:	A - Essential
Location:	Gainesville Justice Center
Department:	Police
Project Manager:	Chief Jay Parrish



Description/Justification:

Purchase of Mobile Data Terminals to replace the aging terminals that currently exist in vehicles. Hall County 911 now uses MDT's as the primary dispatch platform. Our records management system is based upon the information entered from the MDT by the officer in the field. Currently there are MDT's older than 6 years old. These platforms are obsolete and cannot support software and security updates.

FUNDING SOURCES:	FY26	FY27	FY28	FY29	FY30	TOTAL	Project Estimated	
Police Services Fund	75,000	75,000	75,000			$ 225,000		
						$ -		
						$ -	Start Date	Completion Date
						$ -		
TOTAL	**$ 75,000**	**$ 75,000**	**$ 75,000**	**$ -**	**$ -**	**$ 225,000**	07/01/25	06/30/28

PROJECT COSTS								
PROJECT COMPONENTS:	**FY26**	**FY27**	**FY28**	**FY29**	**FY30**	**Five Year Total**	**Prior Year Costs**	**Total Project Cost from Inception**
PLANNING						$ -		$ -
CONSTRUCTION						$ -		$ -
EQUIPMENT/VEHICLE	75,000	75,000	75,000			$ 225,000	142,000	$ 367,000
OTHER						$ -		$ -
TOTAL	**$ 75,000**	**$ 75,000**	**$ 75,000**	**$ -**	**$ -**	**$ 225,000**	**$ 142,000**	**$ 367,000**

ANNUAL OPERATING IMPACT							
DESCRIPTION	**FY26**	**FY27**	**FY28**	**FY29**	**FY30**	**FIVE YEAR TOTAL**	**Other:**
Personnel						$ -	**Expense Type:**
Operating						$ -	N/A
Capital Outlay						$ -	**Account Number:**
Total	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	

CAPITAL PROJECT EVALUATION CRITERIA DISCUSSION:

Legal Mandate: n/a Fiscal and budget Impacts: MDT's were originally part of the vehicle purchase; however, vehicles are lasting far longer than technology. Because all reporting and dispatching is completed via MDT's, computers must be of newer technology in order for proper security upgrades. Health and Safety Impacts: N/A. Economic development impacts: N/A Environmental, Aesthetic, and Social Effects: MDT's provide paperless reporting. This allows citizens to receive reports in a more efficient manner, thus having a positive social effect. Distributional Effects: Reduction in cost associated with the repair and maintaining of older MDT's leading to operational down time. Disruption/Inconvenience: n/a Impact of Deferral: MDT's that are not up-to-date could lead to police data breaches and delay of services. Interjurisdictional effects: Hall County Communications Center using Mobile Computer Aided Dispatch for officers via the MDT.

NOTES:

DEPARTMENT DIRECTOR RANKING:	A - Essential
DEPARTMENT PRIORITY RANKING:	2
CIP EVALUATION TEAM RANKING:	A - Essential

PROJECT NUMBER
92071

Real-Time Crime Center

Strategic Initiative:	Innovative and Exemplary Services
Project Type:	Multi-Year Project
Critical Need Ranking:	B - Desirable
Location:	
Department:	Police
Project Manager:	Chief Jay Parrish



Description/Justification:

A Real-Time Crime Center (RTCC) will serve as a tool for the police department, enabling us to respond to incidents swiftly, effectively, and proactively. An RTCC enables the police department to monitor criminal activities in real-time by integrating a variety of data sources, including surveillance cameras, social media feeds, license plate readers, and other technological tools. By having access to instant information, law enforcement can more quickly identify patterns and potential threats, which leads to more timely interventions and crime prevention. It helps to prevent crimes before they escalate, ensuring public safety.

FUNDING SOURCES:	FY26	FY27	FY28	FY29	FY30	TOTAL	
Police Services Fund	60,000	60,000				$ 120,000	Project Estimated
						$ -	
						$ -	Start Date / Completion Date
						$ -	
TOTAL	**$ 60,000**	**$ 60,000**	**$ -**	**$ -**	**$ -**	**$ 120,000**	

PROJECT COSTS PROJECT COMPONENTS:	FY26	FY27	FY28	FY29	FY30	Five Year Total	Prior Year Costs	Total Project Cost from Inception
PLANNING						$ -		$ -
CONSTRUCTION						$ -		$ -
EQUIPMENT/VEHICLE	60,000	60,000				$ 120,000		$ 120,000
OTHER						$ -		$ -
TOTAL	**$ 60,000**	**$ 60,000**	**$ -**	**$ -**	**$ -**	**$ 120,000**	**$ -**	**$ 120,000**

ANNUAL OPERATING IMPACT DESCRIPTION	FY26	FY27	FY28	FY29	FY30	FIVE YEAR TOTAL	Other:
Personnel						$ -	Expense Type:
Operating	60,000	60,000				$ 120,000	N/A
Capital Outlay						$ -	Account Number:
Total	**$ 60,000**	**$ 60,000**	**$ -**	**$ -**	**$ -**	**$ 120,000**	

CAPITAL PROJECT EVALUATION CRITERIA DISCUSSION:

LEGAL MANDATES: N/A ***FISCAL AND BUDGET IMPACTS*** : Utilization of a real-time crime center reduces the required manpower hours related to rapid response, data analysis, and using AI instead of manpower to flag suspicious behavior. ***HEALTH & SAFETY IMPACTS: A real-time crime center creates a safer community by the use of surveillance and AI in order to identify crime and crime trends. ECONOMIC DEVELOPMENT IMPACTS:*** N/A ***ENVIRONMENTAL, AESTHETIC AND SOCIAL EFFECTS: N/A DISTRIBUTIONAL EFFECTS: N/A DISRUPTION/INCONVENIENCE: N/A IMPACT OF DEFERRAL: N/A INTERJURISDICTIONAL EFFECTS*** : N/A

NOTES:

DEPARTMENT DIRECTOR RANKING:	B - Desirable
DEPARTMENT PRIORITY RANKING:	2
CIP EVALUATION TEAM RANKING:	A - Essential

PROJECT NUMBER
92094

Vehicle Replacement Program

Strategic Initiative:	Innovative and Exemplary Services
Project Type:	Multi-Year Project
Critical Need Ranking:	A - Essential
Location:	Gainesville Justice Center
Department:	Police
Project Manager:	Chief Jay Parrish



Description/Justification:

This project will replace the aging vehicles within the marked and unmarked police vehicle fleet. As vehicles age, the maintenance cost increases and the vehicle becomes less safe for operation in high stress environments. Replacement of the vehicles allows for a safer and more effective fleet for service level.

FUNDING SOURCES:	FY26	FY27	FY28	FY29	FY30	TOTAL	Project Estimated	
Police Services Fund	513,000	675,000				$ 1,188,000		
						$ -		
						$ -	Start Date	Completion Date
						$ -		
TOTAL	**$ 513,000**	**$ 675,000**	**$ -**	**$ -**	**$ -**	**$ 1,188,000**	07/01/25	06/30/27

PROJECT COSTS PROJECT COMPONENTS:	FY26	FY27	FY28	FY29	FY30	Five Year Total	Prior Year Costs	Total Project Cost from Inception
PLANNING						$ -		$ -
CONSTRUCTION						$ -		$ -
EQUIPMENT/VEHICLE	513,000	675,000		-		$ 1,188,000	2,288,326	$ 3,476,326
OTHER						$ -		$ -
TOTAL	**$ 513,000**	**$ 675,000**	**$ -**	**$ -**	**$ -**	**$ 1,188,000**	**$ 2,288,326**	**$ 3,476,326**

ANNUAL OPERATING IMPACT DESCRIPTION	FY26	FY27	FY28	FY29	FY30	FIVE YEAR TOTAL	Other:
Personnel						$ -	Expense Type:
Operating						$ -	N/A
Capital Outlay						$ -	Account Number:
Total	$ -	$ -	$ -	$ -	$ -	$ -	

CAPITAL PROJECT EVALUATION CRITERIA DISCUSSION:

Legal Mandate: n/a **Fiscal and budget Impacts**: Removing vehicles with higher mileage and/or higher maintenance cost will reduce our vehicle repair and maintenance expenses. **Health and Safety Impacts:** Police officers will be on duty as soon as they enter into the City limits and off duty when they leave the City Limits when traveling to and from home. **Economic development impacts:** these vehicles will promote the economic vitality of the community by projecting a safe environment. **Environmental, Aesthetic, and Social Effects:** Police vehicles are visible as soon as the police officer enters the vehicle and begins their commute. Police Vehicles increase security in the neighborhoods where the police officers live. **Distributional Effects:** Reduction in cost associated with the repair and maintaining of older/higher mileage vehicles. **Disruption/Inconvenience:** n/a **Impact of Deferral:** Cost associated with maintaining older/higher mileage vehicles, as well as, concerns with officer safety and liability for having them operate high mileage vehicles requiring consistent maintenance. **Interjurisdictional effects:** n/a

NOTES:

DEPARTMENT DIRECTOR RANKING:	A - Essential
DEPARTMENT PRIORITY RANKING:	1
CIP EVALUATION TEAM RANKING:	A - Essential

PROJECT NUMBER
92080

Fire Department Portable Radio Replacement

Strategic Initiative:	Provide protection of life & property in accordance to the Georgia code Title 25 of Fire Protection & Safety.
Project Type:	Single Year Project
Priority:	A - Essential
Location:	Fire Department
Department:	Fire Department
Project Manager:	Brandon Ellis



Description/Justification:

Replacement of portable radios that are used during everyday emergency situations to communicate between incident commanders and 911 communications. These radios are essential to the daily operations of the department and several of our existing radios are nearing their end of life for programming maintenance.

FUNDING SOURCES:	FY26	FY27	FY28	FY29	FY30	TOTAL	
Fire Fund	65,000					$ 65,000	Project Estimated
						$ -	
						$ -	Start Date / Completion Date
						$ -	
TOTAL	**$ 65,000**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 65,000**	07/01/25 / 06/30/26

PROJECT COSTS	Budget							
PROJECT COMPONENTS:	FY26	FY27	FY28	FY29	FY230	Five Year Total	Prior Year Costs	Total Project Cost from Inception
PLANNING						$ -		$ -
CONSTRUCTION						$ -		$ -
EQUIPMENT/VEHICLE	65,000					$ 65,000		$ 65,000
OTHER						$ -		$ -
TOTAL	**$ 65,000**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 65,000**	**$ -**	**$ 65,000**

ANNUAL OPERATING IMPACT							
DESCRIPTION	FY26	FY27	FY28	FY29	FY230	FIVE YEAR TOTAL	Other:
Personnel						$ -	Expense Type:
Operating							N/A
Capital Outlay						$ -	Account Number:
Total	$ -	$ -	$ -	$ -	-	$ -	

CAPITAL PROJECT EVALUATION CRITERIA DISCUSSION:

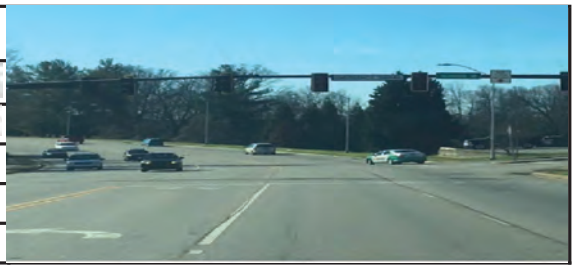
Legal Mandates: N/A. **Fiscal and Budget Impacts:** N/A. **Health and Safety Impacts:** This unit transport fire personnel to and from emergency scenes both inside and outside the COG when requested. **Economic Development Impacts:** N/A. **Environmental, Aesthetic and Social Effects:** N/A. **Distributional Effects:** This unit will be assigned to the Fire Chief for use with official duties, including overseeing GSAR responses when requested. **Disruption/Inconvenience:** N/A. **Impact of Deferral:** Unit #4950 is a 2015 Chevy Tahoe and has 90,000+ miles. Age and normal wear and tear will contribute to increasing problems with mechanical issues resulting in increased maintenance costs. **Interjurisdictional Effects:** This unit will respond to emergencies in other jurisdictions, including Hall County, as needed or requested via mutual or automatic aid agreements.

NOTES:

DEPARTMENT DIRECTOR RANKING:	A - Essential	***PROJECT NUMBER***
DEPARTMENT PRIORITY RANKING:	1	**92095**
CIP EVALUATION TEAM RANKING:	Critical Need Ranking	

Intersection Preemption

Strategic Initiative:	Provide protection of life & property in accordance to the Georgia code Title 25 of Fire Protection & Safety.
Project Type:	Single Year Project
Priority:	A - Essential
Location:	Fire Department
Department:	Fire Department
Project Manager:	Brandon Ellis



Description/Justification:

Install an intersection preemption system at the intersections as directed by the Traffic Division. The corridor routes have been identified to align with Trauma center as the central hub and expanding outward towards the interstate in all directions.

FUNDING SOURCES:	FY26	FY27	FY28	FY29	FY30	TOTAL	
Fire Fund	34,000	34,000	34,000	34,000	34,000	$ 170,000	Project Estimated
						$ -	
						$ -	Start Date / Completion Date
						$ -	
TOTAL	**$ 34,000**	**$ 34,000**	**$ 34,000**	**$ 34,000**	**$ 34,000**	**$ 170,000**	07/01/25 – 06/30/26

PROJECT COSTS	Budget							
PROJECT COMPONENTS:	FY26	FY27	FY28	FY29	FY30	Five Year Total	Prior Year Costs	Total Project Cost from Inception
PLANNING						$ -		$ -
CONSTRUCTION						$ -		$ -
EQUIPMENT/VEHICLE	34,000	34,000	34,000	34,000	34,000	$ 170,000		$ 170,000
OTHER						$ -		$ -
TOTAL	**$ 34,000**	**$ 34,000**	**$ 34,000**	**$ 34,000**	**$ 34,000**	**$ 170,000**	**$ -**	**$ 170,000**

ANNUAL OPERATING IMPACT							
DESCRIPTION	FY26	FY27	FY28	FY29	FY30	FIVE YEAR TOTAL	Other:
Personnel						$ -	Expense Type:
Operating	7,000	7,000	7,000	7,000	7000	$ 35,000	Operating Budget Expenses
Capital Outlay						$ -	Account Number:
Total	**$ 7,000**	**$ 7,000**	**$ 7,000**	**$ 7,000**	**$ 7,000**	**$ 35,000**	

CAPITAL PROJECT EVALUATION CRITERIA DISCUSSION:

Health and Safety Impacts: This system will allow for safer traffic flow during emergency responses. **Economic Development Impacts:** N/A. **Environmental, Aesthetic and Social Effects:** N/A. **Distributional Effects:** This system is an ongoing project to control traffic flow throughout the City of Gainesville. **Disruption/Inconvenience:** N/A. **Impact of Deferral:** Extended emergency response times due to traffic and congestion **Interjurisdictional Effects:** Gives surrounding jurisdictions the ability to utilize system in an emergency situation while transporting patients to the central medical center.

NOTES:

DEPARTMENT DIRECTOR RANKING:	A - Essential
DEPARTMENT PRIORITY RANKING:	
CIP EVALUATION TEAM RANKING:	Critical Need Ranking

PROJECT NUMBER

92075

SCBA Cylinder Replacement Schedule FY26

Strategic Initiative:	Provide protection of life & property in accordance to the Georgia code Title 25 of Fire Protection & Safety.
Project Type:	Multi-Year Project
Priority:	A - Essential
Location:	Fire Department
Department:	Fire Department
Project Manager:	Brandon Ellis



Description/Justification:

Replacement program for SCBA cylinders in accordance with NFPA 1981 and NIOSH 42 CFR 84, guidelines for respiratory protective devices. The current guideline for SCBA cylinders in operation limits the certified use to 15 years. We currently 80 cylinders that will expire within the next 2 calendar years. have This replacement program will meet the upcoming need of cylinder replacement over a 2 year period.

FUNDING SOURCES:	FY26	FY27	FY28	FY29	FY30	TOTAL	
Fire Fund	70,000	70,000				$ 140,000	Project Estimated
						$ -	
						$ -	Start Date / Completion Date
						$ -	
TOTAL	**$ 70,000**	**$ 70,000**	**$ -**	**$ -**	**$ -**	**$ 140,000**	07/01/25 / 06/30/26

PROJECT COSTS	Budget							
PROJECT COMPONENTS:	FY26	FY27	FY28	FY29	FY30	Five Year Total	Prior Year Costs	Total Project Cost from Inception
PLANNING						$ -		$ -
CONSTRUCTION								$ -
EQUIPMENT/VEHICLE	70,000	70,000				$ 140,000		$ 140,000
OTHER						$ -		$ -
TOTAL	**$ 70,000**	**$ 70,000**	**$ -**	**$ -**	**$ -**	**$ 140,000**	**$ -**	**$ 140,000**

ANNUAL OPERATING IMPACT							
DESCRIPTION	FY26	FY27	FY28	FY29	FY29	FIVE YEAR TOTAL	Other:
Personnel							Expense Type:
Operating						$ -	N/A
Capital Outlay						$ -	Account Number:
Total	$ -	$ -	$ -	$ -		$ -	

CAPITAL PROJECT EVALUATION CRITERIA DISCUSSION:

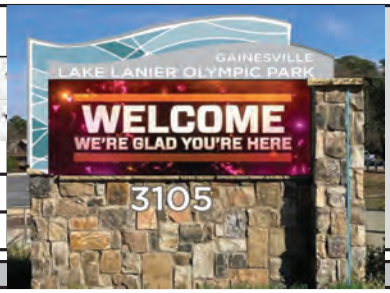
Legal Mandates: NFPA 1981, NIOSH 42 CFR 84. **Fiscal and Budget Impacts:** N/A. **Health and Safety Impacts:** Ensure proper PPE functionality for response personnel. **Economic Development Impacts:** N/A. **Environmental, Aesthetic and Social Effects:** N/A. **Distributional Effects:** N/A. **Disruption/Inconvenience:** N/A. **Impact of Deferral:** Deferral will restrict use of equipment and cause life safety concerns. **Interjurisdictional Effects:** N/A.

NOTES:

DEPARTMENT DIRECTOR RANKING:	A - Essential	***PROJECT NUMBER***
DEPARTMENT PRIORITY RANKING:	1	**92089**
CIP EVALUATION TEAM RANKING:	Critical Need Ranking	

Digital Signage at Lake Lanier Olympic Park

Strategic Initiative:	Digital Monument Signage
Project Type:	Single Year Project
Critical Need Ranking:	B - Desirable
Location:	Lake Lanier Olympic Park
Department:	Tourism
Project Manager:	Robyn Lynch



Description/Justification:

As events at Lake Lanier Olympic Park and The Boathouse continue the grow, the addition of a digital signage the entrance and road frontage will benefit visitors to the park and the local community. Signage announcing upcoming events and the potential for traffic delays will help us keep the community and neighbors informed in advance of special events. We will also be able to use these sign to help with traffic flow (lot open/closed, off site parking at x location). Boaters will also be informed about ramp closures in advance. Being a good neighbor and community prater begins with communication. Adding this signage will make a huge improvement and can also help increase promotion of events.

FUNDING SOURCES:	FY26	FY27	FY28	FY29	FY30	TOTAL	
CVB Fund	$28,000					$ 28,000	Project Estimated
						$ -	
						$ -	Start Date / Completion Date
						$ -	
TOTAL	$28,000	$0	$0	$0	$0	$28,000	

PROJECT COSTS								
PROJECT COMPONENTS:	FY26	FY27	FY28	FY29	FY30	Five Year Total	Prior Year Costs	Total Project Cost from Inception
PLANNING						$ -		$ -
CONSTRUCTION						$ -		$ -
EQUIPMENT/VEHICLE	$28,000					$ 28,000		$ -
OTHER						$ -		$ -
TOTAL	$28,000	$0	$0	$0	$0	$28,000	$0	$0

ANNUAL OPERATING IMPACT							
DESCRIPTION	FY26	FY27	FY28	FY29	FY30	FIVE YEAR TOTAL	Other:
Personnel						$ -	Expense Type:
Operating						$ -	
Capital Outlay						$ -	Single year Expense
Total	$0	$0	$0	$0	$0	$0	

CAPITAL PROJECT EVALUATION CRITERIA DISCUSSION:

• **Legal mandates:** none • **Health and safety impacts:** Project will enhance communication and improve traffic safety • **Economic development impacts:** Positively impacting the marketing and promotion of special events and welcoming visitors that bring in economic impact • **Environmental, aesthetic, social effects:** Will replace yard signs and banners currently being used, improving the aesthetics of the park entrance• **Disruption/Inconvenience:** none. • **Impact of deferral:** Deferral will delay making the necessary communication improvements needed. • **Uncertainty or risk:** none • **Interjurisdictional effects:** none

DEPARTMENT DIRECTOR RANKING:	B - Desirable
PRIORITY RANKING:	
CIP EVALUATION TEAM RANKING:	Critical Need Ranking

PROJECT NUMBER
95022

Downtown Chicken / Christmas Décor

Strategic Initiative:	Downtown Chicken / Holiday Décor
Project Type:	Single Year Project
Critical Need Ranking:	A - Essential
Location:	Downtown / Roosevelt Square
Department:	Tourism
Project Manager:	Robyn Lynch



Description/Justification:

The highlight of Jingle Mingle has always been the lighting of "The Chicken". This event brings 5,000+ visitors to downtown Gainesville for this special holiday kick-off event. "The Chicken" has been a staple and driver for locals and visitors to come downtown during the holidays. The new owners of the Main Street Market building are going to have the roof replaced and will be removing the chicken permanently. As the major component of one of our most popular community events, we need to replace the chicken and find a new home for him. The goal is to replace the chicken with a more robust display that involves lights creating a mobile effect.

FUNDING SOURCES:	FY25	FY26	FY27	FY28	FY29	TOTAL	
CVB Fund	100,000					$ 100,000	Project Estimated
						$ -	
						$ -	Start Date / Completion Date
						$ -	
TOTAL	$100,000	$0	$0	$0	$0	$100,000	07/01/25 – 11/01/25

PROJECT COSTS								
PROJECT COMPONENTS:	FY25	FY26	FY27	FY28	FY29	Five Year Total	Prior Year Costs	Total Project Cost from Inception
PLANNING	100,000					$ 100,000		$ -
CONSTRUCTION								$ -
EQUIPMENT/VEHICLE						$ -		$ -
OTHER						$ -		$ -
TOTAL	$100,000	$0	$0	$0	$0	$100,000	$0	$0

ANNUAL OPERATING IMPACT							
DESCRIPTION	FY25	FY26	FY27	FY28	FY29	FIVE YEAR TOTAL	Other:
Personnel	0					$ -	Expense Type:
Operating	0					$ -	Single year Expense
Capital Outlay	0					$ -	
Total	$0	$0	$0	$0	$0	$0	

CAPITAL PROJECT EVALUATION CRITERIA DISCUSSION:

• **Legal mandates:** none, shoreline maintenance does not need USACE approval • **Health and safety impacts:** Improved safety of park visitors that walk and sim in the area • **Economic development impacts:** . Cleaning up the shoreline will improve access to the lake for recreational and competitive water sport athletes• **Environmental, aesthetic, social effects:** This is create a significant aesthetic improvement to LLOP • **Disruption/Inconvenience:** This affected areas of the park would be closed for approximately 6 weeks (3-4 weeks for seawall and 2 weeks for rock) • **Impact of deferral:** Deferral will cause increased erosion of the shoreline leading to potential loss of several large trees, loss of land mass and shoreline • **Uncertainty or risk:** none • **Interjurisdictional effects:** none

DEPARTMENT DIRECTOR RANKING:	A - Essential
PRIORITY RANKING:	1
CIP EVALUATION TEAM RANKING:	Critical Need Ranking

PROJECT NUMBER
95018

Park Staff and Maintenance Vehicle

Strategic Initiative:	Park Staff and Maintenance Vehicle
Project Type:	Single Year Project
Critical Need Ranking:	B - Desirable
Location:	Lake Lanier Olympic Park
Department:	Tourism
Project Manager:	Robyn Lynch



Description/Justification:

The Olympic Park has never purchased a new vehicle and has been using a retired code enforcement vehicle since 2020. The truck will be 20 years old next year and is starting to experience a large number of maintenance and wear issues. Recently we had to replace the seat belt and air condition components in order for staff to be safe and comfortable at work. Another issue is the truck is only an extended cab and with the Olympic Park staff growing we can not use the vehicle to transport staff to different functions. The truck will also be used for our maintenance team to service the entire park and boathouse allowing them the ability to pull trailers and haul necessary items in the bed. Also, we currently have to rely on public works to deliver equipment for park maintenance, this truck will allow us the ability to go pick up lifts and other things we may need for the boathouse.

The additional funds will allow us to outfit the truck with safety lights, brake controller and any other safety features the vehicle will need.

FUNDING SOURCES:	FY26	FY27	FY28	FY29	FY30	TOTAL	Project Estimated	
CVB Fund	60,000					$ 60,000		
						$ -		
						$ -	Start Date	Completion Date
						$ -		
TOTAL	$60,000	$0	$0	$0	$0	$60,000		

PROJECT COSTS								
PROJECT COMPONENTS:	FY26	FY27	FY28	FY29	FY30	Five Year Total	Prior Year Costs	Total Project Cost from Inception
PLANNING						$ -		$ -
CONSTRUCTION						$ -		$ -
EQUIPMENT/VEHICLE	60,000					$ 60,000		$ -
OTHER						$ -		$ -
TOTAL	$60,000	$0	$0	$0	$0	$60,000	$0	$0

ANNUAL OPERATING IMPACT							
DESCRIPTION	FY26	FY27	FY28	FY29	FY30	FIVE YEAR TOTAL	Other:
Personnel						$ -	Expense Type:
Operating						$ -	Reoccurring Expense
Capital Outlay						$ -	
Total	$0	$0	$0	$0	$0	$0	

CAPITAL PROJECT EVALUATION CRITERIA DISCUSSION:

• **Legal mandates:** none • **Health and safety impacts:** none • **Economic development impacts:** . none• **Environmental, aesthetic, social effects:** none • **Disruption/Inconvenience:** none • **Impact of deferral:** Deferral could cause the maintenance staff to be without a vehicle, leading to delays in maintenance and a hardship on preparing for events • **Uncertainty or risk:** none • **Interjurisdictional effects:** none

DEPARTMENT DIRECTOR RANKING:	
PRIORITY RANKING:	
CIP EVALUATION TEAM RANKING:	B - Desirable

PROJECT NUMBER
95020

Picnic Area Improvements

Strategic Initiative:	Picnic Area Improvements
Project Type:	Single Year Project
Critical Need Ranking:	A - Essential
Location:	Lake Lanier Olympic Park
Department:	Tourism
Project Manager:	Robyn Lynch





Description/Justification:

The Olympic Park sees over 120k cars a year through our gates. The majority of these visitors are local residents who are looking to for a place to enjoy the lake and the Olympic park offers just that. Featuring one of the only free beaches in the county, many families choose our park to picnic and it provides a place to engage in safe lake recreation. Over the years with the increase in visitors our current trash plan is no longer sustainable for the future. Each year we increase our overall number of trash cans and on occasion we have lost several to fires. By going to new trash cans we will be able to increase our overall trash capacity and provide an increase visual presence over the old 55 gallon drums. Although the drums work well, we have continued to increase the beautification of the park and they are becoming an eye sore. The Olympic park also features 15 concrete picnic tables that are original to the creation of the park in the 50's. These tables are made of concrete and are starting to need repair and replacement. There is no way to repair theses tables as they are one piece cast and starting to crack. Another downside to these tables is they are not polished and we have received several complaints that the material is damaging to clothing. We are looking at replacing all 6ft concrete tables with 8ft concrete tables.

FUNDING SOURCES:	FY26	FY27	FY28	FY29	FY30	TOTAL	
CVB Fund	50,000					$ 50,000	Project Estimated
						$ -	
						$ -	Start Date / Completion Date
						$ -	
TOTAL	$50,000	$0	$0	$0	$0	$50,000	

PROJECT COSTS								
PROJECT COMPONENTS:	FY26	FY27	FY28	FY29	FY30	Five Year Total	Prior Year Costs	Total Project Cost from Inception
PLANNING						$ -		$ -
CONSTRUCTION						$ -		$ -
EQUIPMENT/VEHICLE	50,000					$ 50,000		$ -
OTHER						$ -		$ -
TOTAL	$50,000	$0	$0	$0	$0	$50,000	$0	$0

ANNUAL OPERATING IMPACT							
DESCRIPTION	FY26	FY27	FY28	FY29	FY30	FIVE YEAR TOTAL	Other:
Personnel						$ -	Expense Type:
Operating						$ -	
Capital Outlay						$ -	Single year Expense
Total	$0	$0	$0	$0	$0	$0	

CAPITAL PROJECT EVALUATION CRITERIA DISCUSSION:

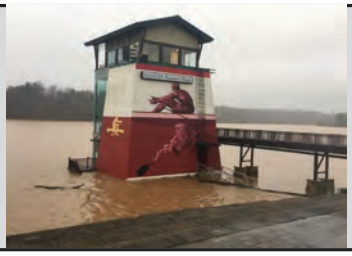
• **Legal mandates:** none • **Health and safety impacts:** The current trash plan is a hazard to wildife and the lake • **Economic development impacts:** . none • **Environmental, aesthetic, social effects:** Replacement of the current trash and picnic areas will make a tremendous impact on the overall aesthetics of the Park. • **Disruption/Inconvenience:** none. • **Impact of deferral:** The current trash cans and picnic tables are a complete disgrace, Park visitors impressions of this fundamental eqiupment make the park unattractive and therefore creating an enviromnet that the visitors do not care to keep the park beautiful • **Uncertainty or risk:** none • **Interjurisdictional effects:** none

DEPARTMENT DIRECTOR RANKING:	A - Essential
PRIORITY RANKING:	
CIP EVALUATION TEAM RANKING:	Critical Need Ranking

PROJECT NUMBER
95021

Exterior Revitalization of the Olympic Tower

Strategic Initiative:	Revitalization of the Olympic Tower
Project Type:	Single Year Project
Critical Need Ranking:	A - Essential
Location:	Lake Lanier Olympic Park
Department:	Tourism
Project Manager:	Robyn Lynch



Description/Justification:

With the boathouse nearing completion, the last remaining building from the Olympics is our timing tower. The tower host thousands of visitors every year and is main background image for all photos taken at the Olympic Rings. The past year we have noticed severe degrading in the quality of the paint on the tower. The past several years the tower experienced severe flooding around the base which discolored the bottom band of paint. We tried our best to pressure wash the mud line and found we were doing more damage then good on the paint. We have been working with a local paint company to repaint the entire tower to bring it back to the Olympic Glory the Lake Lanier Olympic Park is known for. The new paint will feature a macro poxy up to a certain height to help with water levels, this paint is similar to what is used in water tanks. Not only will a new the new paint preserve the tower, it will allow the tower to serve as the symbol of Olympic preservation for our community. We have noticed the past year when we post pictures of the tower on Facebook, the community is always asking what is being done to preserve the tower for generations to come. Painting the tower is not only a priority of Olympic Park staff, but is also being requested monthly from our community.

This will also include the removal of the Springer Mountain Farms Billboard on the tower.

FUNDING SOURCES:	**FY26**	**FY27**	**FY28**	**FY29**	**FY30**	**TOTAL**	
CVB Fund	40,000					$ 40,000	**Project Estimated**
						$ -	
						$ -	**Start Date** / **Completion Date**
						$ -	
TOTAL	**$40,000**	**$0**	**$0**	**$0**	**$0**	**$40,000**	

PROJECT COSTS								
PROJECT COMPONENTS:	**FY26**	**FY27**	**FY28**	**FY29**	**FY30**	**Five Year Total**	**Prior Year Costs**	**Total Project Cost from Inception**
PLANNING						$ -		$ -
CONSTRUCTION						$ -		$ -
EQUIPMENT/VEHICLE						$ -		$ -
OTHER	40,000					$ 39,900		$ 39,900
TOTAL	**$40,000**	**$0**	**$0**	**$0**	**$0**	**$39,900**	**$0**	**$39,900**

ANNUAL OPERATING IMPACT							
DESCRIPTION	**FY26**	**FY27**	**FY28**	**FY29**	**FY30**	**FIVE YEAR TOTAL**	**Other:**
Personnel						$ -	**Expense Type:**
Operating						$ -	Single year Expense
Capital Outlay						$ -	
Total	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	

CAPITAL PROJECT EVALUATION CRITERIA DISCUSSION:

• **Legal mandates:** none • **Health and safety impacts:** none • **Economic development impacts:** . The Olympic Timing Tower is THE iconic structure remaining from the 1996 Olympics. Park rowing and canoe/kayak events average around $4M economic impact annually. • **Environmental, aesthetic, social effects:** The preservation of the Olympic Timing Tower is vital to the marking of LLOP as the premier location in the US for rowing and canoe/kayak training and competitions • **Disruption/Inconvenience:** none• **Impact of deferral:** Deferral would see increased deterioration of the paint and damage due to the sun and water. • **Uncertainty or risk:** none • **Interjurisdictional effects:** none

DEPARTMENT DIRECTOR RANKING:	A - Essential
PRIORITY RANKING:	
CIP EVALUATION TEAM RANKING:	Critical Need Ranking

PROJECT NUMBER
95017

Shoreline Maintenance and Improvement

Strategic Initiative:	Shoreline management and Improvement
Project Type:	Single Year Project
Critical Need Ranking:	A - Essential
Location:	Lake Lanier Olympic Park
Department:	Tourism
Project Manager:	Robyn Lynch



Description/Justification:

The construction of a sea wall around the shores of the Olympic Park will greatly enhance the aesthetics and prevent further erosion of our shoreline. In the past 10 years the Olympic Park has experienced a substantial amount of erosion, resulting in the loss of upwards of 20 feet of shoreline in certain places. In one of the below photos, you will notice a concrete anchor which is used to hold our swim line in place, at one time that anchor was the cornerstone of our shoreline. Today there is almost 20 ft of erosion between the anchor and our current shoreline. The erosion is also affecting the natural beauty of the park as in that same time frame 4 trees have been lost and we are on the verge of losing two more in the coming years. The sea wall will not only protect the shoreline for generations to come but will be used in the future as the guidelines for improved sidewalks. We are planning to back fill the seawall to be able to support the weight of future sidewalks and benches. This will provide our community with a great place to walk and recreate around the lake. The construction of the seawall will join the section in the below photo which was constructed for the Olympics and will continue to the beach. We are looking to replace and add to the protection of the shoreline in front of the plaza and around the tower. The plaza was last rocked in in 2003 in anticipation for the 2003 Canoe/Kayak Sprint World Championships and tower has never had adequate rip rap around its footers to protect from erosion. With the increase in boating activity and size of vessels visiting Lake Lanier each year our shoreline continues to erode at an alarming rate. Just recently when the water was down, we notice the concrete around the base of the tower was starting to become undercut and continuing to erode. We would like to install rip rap around the base of the tower to protect the foundation from the fluctuating water levels and crashing waves the tower experiences daily. The second part of this project is to install/replace the 57 stone which runs along our shores. This 57 has not been updated in almost 20 years and due to the environmental impacts, it is exposed to is in need of desperate repair. Not only will this provide environmental protection it will increase the overall usefulness of the shoreline during events. We currently only have about 3 places we can access the waterline to place docks or entrances for open water events. This is due to the varying sizes of rock along the plaza and our goal is to make all the rock the same. The benefit of this is we can place a dock anywhere along our shore and can have numerous entrances/exits for open water events.

FUNDING SOURCES:	FY26	FY27	FY28	FY29	FY30	TOTAL	Project Estimated	
CVB Fund	144,000					$ 143,908		
						$ -		
						$ -	Start Date	Completion Date
						$ -		
TOTAL	**$144,000**	**$0**	**$0**	**$0**	**$0**	**$143,908**	07/01/25	09/01/25

PROJECT COSTS								
PROJECT COMPONENTS:	**FY26**	**FY27**	**FY28**	**FY29**	**FY30**	**Five Year Total**	**Prior Year Costs**	**Total Project Cost from Inception**
PLANNING	144,000					$ 144,000		$ -
CONSTRUCTION						$ -		$ -
EQUIPMENT/VEHICLE						$ -		$ -
OTHER						$ -		$ -
TOTAL	**$144,000**	**$0**	**$0**	**$0**	**$0**	**$144,000**	**$0**	**$0**

ANNUAL OPERATING IMPACT							
DESCRIPTION	**FY26**	**FY27**	**FY28**	**FY29**	**FY30**	**FIVE YEAR TOTAL**	**Other:**
Personnel	0					$ -	**Expense Type:**
Operating	0					$ -	Single year Expense
Capital Outlay	0					$ -	
Total	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	

CAPITAL PROJECT EVALUATION CRITERIA DISCUSSION:

• **Legal mandates:** none, shoreline maintenance does not need USACE approval • **Health and safety impacts:** Improved safety of park visitors that walk and sim in the area • **Economic development impacts:** . Cleaning up the shoreline will improve access to the lake for recreational and competitive water sport athletes• **Environmental, aesthetic, social effects:** This is create a significant aesthetic improvement to LLOP • **Disruption/Inconvenience:** This affected areas of the park would be closed for approximately 6 weeks (3-4 weeks for seawall and 2 weeks for rock) • **Impact of deferral:** Deferral will cause increased erosion of the shoreline leading to potential loss of several large trees, loss of land mass and shoreline • **Uncertainty or risk:** none • **Interjurisdictional effects:** none

DEPARTMENT DIRECTOR RANKING:	A - Essential
PRIORITY RANKING:	1
CIP EVALUATION TEAM RANKING:	Critical Need Ranking

PROJECT NUMBER
95019

WEGO Vehicles Purchase

Strategic Initiative:	Fleet Replacement
Project Type:	Single Year Project
Critical Need Ranking	A - Essential
Location:	Hall Area Transit
Department:	Community Service Center
Project Manager:	Phillippa Moss



Description/Justification:

Four (4) WEGO vehicles that have reached their useful life need replacement.

FUNDING SOURCES:	FY26	FY27	FY28	FY29	FY30	TOTAL	
Grants	630,000	630,000	630,000	630,000	630,000	$ 3,150,000	Project Estimated
Local-City	70,000	70,000	70,000	70,000	70,000	$ 350,000	
Intergovernmental	-					$ -	Start Date: Completion Date
						$ -	
TOTAL	$ 700,000	$ 700,000	$ 700,000	$ 700,000	$ 700,000	$ 3,500,000	07/01/25 — 06/30/26

PROJECT COSTS	Budget							
PROJECT COMPONENTS:	FY26	FY27	FY28	FY29	FY30	Five Year Total	Prior Year Costs	Total Project Cost from Inception
PLANNING						$ -		$ -
CONSTRUCTION						$ -		$ -
EQUIPMENT/VEHICLE	700,000	700,000	700,000	700,000	700,000	$ 3,500,000		$ -
OTHER						$ -		$ -
TOTAL	$ 700,000	$ 700,000	$ 700,000	$ 700,000	$ 700,000	$ 3,500,000	$ -	$ -

ANNUAL OPERATING IMPACT

DESCRIPTION	FY26	FY27	FY28	FY29	FY30	FIVE YEAR TOTAL	Other:
Personnel						$ -	Expense Type:
Operating						$ -	Operating Budget Expenses
Capital Outlay						$ -	Account Number:
Total	$ -	$ -	$ -	$ -	$ -	$ -	

CAPITAL PROJECT EVALUATION CRITERIA DISCUSSION:

None

NOTES:

DEPARTMENT DIRECTOR RANKING:	A - Essential
DEPARTMENT PRIORITY RANKING:	1
CIP EVALUATION TEAM RANKING:	Critical Need Ranking

PROJECT NUMBER

HAT Vehicles Preventive Maintenance and Repairs

Strategic Initiative:	HAT Vehicles Preventive Maintenance and Repairs
Project Type:	Single Year Project
Critical Need Ranking	A - Essential
Location:	Hall Area Transit
Department:	Community Service Center
Project Manager:	Phillippa Moss



Description/Justification:

HAT Vehicles Preventive Maintenance and Repairs.

FUNDING SOURCES:	FY26	FY27	FY28	FY29	FY30	TOTAL	Project Estimated	
Grants	117,000	117,000	117,000	117,000	117,000	$ 585,000		
Local-City	13,000	13,000	13,000	13,000	13,000	$ 65,000		
Intergovernmental	-					$ -	Start Date	Completion Date
						$ -		
TOTAL	$ 130,000	$ 130,000	$ 130,000	$ 130,000	$ 130,000	$ 650,000	07/01/25	06/30/26

PROJECT COSTS	Budget							
PROJECT COMPONENTS:	FY26	FY27	FY28	FY29	FY30	Five Year Total	Prior Year Costs	Total Project Cost from Inception
PLANNING						$ -		$ -
CONSTRUCTION						$ -		$ -
EQUIPMENT/VEHICLE	130,000	130,000	130,000	130,000	130,000	$ 650,000		$ -
OTHER						$ -		$ -
TOTAL	$ 130,000	$ 130,000	$ 130,000	$ 130,000	$ 130,000	$ 650,000	$ -	$ -

ANNUAL OPERATING IMPACT							
DESCRIPTION	FY26	FY27	FY28	FY29	FY30	FIVE YEAR TOTAL	Other:
Personnel						$ -	Expense Type:
Operating						$ -	Operating Budget Expenses
Capital Outlay						$ -	Account Number:
Total	$ -	$ -	$ -	$ -	$ -	$ -	

CAPITAL PROJECT EVALUATION CRITERIA DISCUSSION:

None

NOTES:

DEPARTMENT DIRECTOR RANKING:	A - Essential
DEPARTMENT PRIORITY RANKING:	1
CIP EVALUATION TEAM RANKING:	Critical Need Ranking

PROJECT NUMBER

Cement-Concrete Mixing Trailer

Strategic Initiative:	Cement-Concrete Mixing Trailer
Project Type:	Single Year Project
Critical Need Ranking:	A - Essential
Location:	Distribution & Collection
Department:	Department of Water Resources
Project Manager:	Bart Ingram



Description/Justification:

DWR Distribution and Collections must frequently patch driveways and roads. The quantities of concrete needed to make these repairs is too large to mix by individual bag, but not enough for concrete companies to prioritize deliveries. This project will fund the purchase of a small cement-concrete mixing trailer to use on sewer and water main replacements and repairs made within paved areas, to increase efficiency, open roadways faster, and minimize downtime crews experience waiting for concrete deliveries.

FUNDING SOURCES:	FY26	FY27	FY28	FY29	FY30	TOTAL	
CIP Fund	175,000	-	-	-	-	$ 175,000	Project Estimated
						$ -	
						$ -	Start Date / Completion Date
						$ -	
TOTAL	$ 175,000	$ -	$ -	$ -	$ -	$ 175,000	07/01/25 / 06/30/26

PROJECT COSTS	Budget							
PROJECT COMPONENTS:	FY26	FY27	FY28	FY29	FY30	Five Year Total	Prior Year Costs	Total Project Cost from Inception
PLANNING						$ -		$ -
CONSTRUCTION						$ -	-	$ -
EQUIPMENT/VEHICLE	175,000					$ 175,000	-	$ 175,000
OTHER						$ -	-	$ -
TOTAL	$ 175,000	$ -	$ -	$ -	$ -	$ 175,000	$ -	$ 175,000

ANNUAL OPERATING IMPACT							
DESCRIPTION	FY26	FY27	FY28	FY29	FY30	FIVE YEAR TOTAL	Other:
Personnel						$ -	Expense Type:
Operating						$ -	N/A
Capital Outlay						$ -	Account Number:
Total	$ -	$ -	$ -	$ -	$ -	$ -	

CAPITAL PROJECT EVALUATION CRITERIA DISCUSSION:

NOTES:

DEPARTMENT DIRECTOR RANKING:	A - Essential	*PROJECT NUMBER*
DEPARTMENT PRIORITY RANKING	1	
CIP EVALUATION TEAM RANKING:	A - Essential	

Environmental Services Lab Renovations

Strategic Initiative:	Environmental Services Lab Renovations
Project Type:	Multi-Year Project
Critical Need Ranking:	A - Essential
Location:	Flat Creek Water Reclamation Facility
Department:	Department of Water Resources
Project Manager:	Sophie Blackstone



Description/Justification:

Flat Creek Water Reclamation Facility houses the laboratory that performs all water, sewer and environmental testing for the City of Gainesville. The lab was constructed in 2005 and is experiencing HVAC issues, corroded piping and is generally not suited for its current use. The City will be renovating the lab to incorporate energy efficient fixtures, sustainable materials, and flexible layouts to adjust to future needs, as well as meet current regulations. Plans include updating lab equipment and replacing piping, HVAC and ventilation systems for optimal comfort, safety and energy efficiency. These capital funds will be used to begin design and construction of the necessary renovations.

FUNDING SOURCES:	FY26	FY27	FY28	FY29	FY30	TOTAL	Project Estimated	
CIP Fund	300,000	5,550,000	2,250,000	-	-	$ 8,100,000		
						$ -		
						$ -	Start Date	Completion Date
						$ -		
TOTAL	$ 300,000	$ 5,550,000	$ 2,250,000	$ -	$ -	$ 8,100,000	07/01/24	06/30/28

PROJECT COSTS	Budget							
PROJECT COMPONENTS:	FY26	FY27	FY28	FY29	FY30	Five Year Total	Prior Year Costs	Total Project Cost from Inception
PLANNING	300,000	250,000				$ 550,000		$ 550,000
CONSTRUCTION		5,300,000	2,250,000			$ 7,550,000	-	$ 7,550,000
EQUIPMENT/VEHICLE						$ -	-	$ -
OTHER						$ -	-	$ -
TOTAL	$ 300,000	$ 5,550,000	$ 2,250,000	$ -	$ -	$ 8,100,000	$ -	$ 8,100,000

ANNUAL OPERATING IMPACT							
DESCRIPTION	FY26	FY27	FY28	FY29	FY30	FIVE YEAR TOTAL	Other:
Personnel						$ -	Expense Type:
Operating						$ -	N/A
Capital Outlay						$ -	Account Number:
Total	$ -	$ -	$ -	$ -	$ -	$ -	

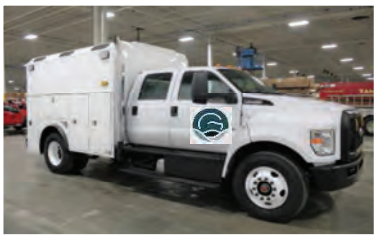
CAPITAL PROJECT EVALUATION CRITERIA DISCUSSION:

NOTES:

DEPARTMENT DIRECTOR RANKING:	A - Essential	*PROJECT NUMBER*
DEPARTMENT PRIORITY RANKING	1	18358
CIP EVALUATION TEAM RANKING:	A - Essential	

F750 Crew Cab Freightliner Service Truck 1

Strategic Initiative:	F750 Crew Cab Freightliner Service Truck 1
Project Type:	Single Year Project
Critical Need Ranking:	A - Essential
Location:	Distribution & Collection
Department:	Department of Water Resources
Project Manager:	Kris Griffin



Description/Justification:

Vehicle #(R)SS10-1, a 2010 Service Truck, asset #13117, is due for replacement. This truck is used daily by the wastewater collection crews to respond to specific service calls, sewer main repairs, and normal maintenance activities. This vehicle has 26 points in the asset management system (qualifying for replacement over 25 points).

FUNDING SOURCES:	FY26	FY27	FY28	FY29	FY30	TOTAL	Project Estimated	
CIP Fund	225,000	-	-	-	-	$ 225,000		
						$ -		
						$ -	Start Date	Completion Date
						$ -		
TOTAL	$ 225,000	$ -	$ -	$ -	$ -	$ 225,000	07/01/25	06/30/26

PROJECT COSTS	Budget							
PROJECT COMPONENTS:	FY26	FY27	FY28	FY29	FY30	Five Year Total	Prior Year Costs	Total Project Cost from Inception
PLANNING						$ -		$ -
CONSTRUCTION						$ -	-	$ -
EQUIPMENT/VEHICLE	225,000					$ 225,000	-	$ 225,000
OTHER						$ -	-	$ -
TOTAL	$ 225,000	$ -	$ -	$ -	$ -	$ 225,000	$ -	$ 225,000

ANNUAL OPERATING IMPACT							
DESCRIPTION	FY26	FY27	FY28	FY29	FY30	FIVE YEAR TOTAL	Other:
Personnel						$ -	Expense Type:
Operating						$ -	N/A
Capital Outlay						$ -	Account Number:
Total	$ -	$ -	$ -	$ -	$ -	$ -	

CAPITAL PROJECT EVALUATION CRITERIA DISCUSSION:

Asset #13117 with 26 points. This crew truck is used to perform routine maintenance activities and respond to emergency sanitary sewer repairs.

NOTES:

DEPARTMENT DIRECTOR RANKING:	A - Essential	*PROJECT NUMBER*
DEPARTMENT PRIORITY RANKING	1	
CIP EVALUATION TEAM RANKING:	A - Essential	

F750 Crew Cab Freightliner Service Truck 2

Strategic Initiative:	F750 Crew Cab Freightliner Service Truck 2
Project Type:	Single Year Project
Critical Need Ranking:	A - Essential
Location:	Distribution & Collection
Department:	Department of Water Resources
Project Manager:	Bart Ingram



Description/Justification:

Vehicle #(R)W11-2, a 2011 Service Truck, asset #13533, is due for replacement. This truck is used daily by the water distribution crews to respond to specific service calls, water main repairs, and normal maintenance activities. This vehicle has 29 points in the asset management system (qualifying for replacement over 25 points).

FUNDING SOURCES:	FY26	FY27	FY28	FY29	FY30	TOTAL	Project Estimated	
CIP Fund	225,000	-	-	-	-	$ 225,000		
						$ -		
						$ -	Start Date	Completion Date
						$ -		
TOTAL	$ 225,000	$ -	$ -	$ -	$ -	$ 225,000	07/01/25	06/30/26

PROJECT COSTS	Budget							
PROJECT COMPONENTS:	FY26	FY27	FY28	FY29	FY30	Five Year Total	Prior Year Costs	Total Project Cost from Inception
PLANNING						$ -		$ -
CONSTRUCTION						$ -	-	$ -
EQUIPMENT/VEHICLE	225,000					$ 225,000	-	$ 225,000
OTHER						$ -	-	$ -
TOTAL	$ 225,000	$ -	$ -	$ -	$ -	$ 225,000	$ -	$ 225,000

ANNUAL OPERATING IMPACT							
DESCRIPTION	FY26	FY27	FY28	FY29	FY30	FIVE YEAR TOTAL	Other:
Personnel						$ -	Expense Type:
Operating						$ -	N/A
Capital Outlay						$ -	Account Number:
Total	$ -	$ -	$ -	$ -	$ -	$ -	

CAPITAL PROJECT EVALUATION CRITERIA DISCUSSION:

Asset #13533 with 29 points. This crew truck is used to perform routine maintenance activities and respond to emergency water repairs.

NOTES:

DEPARTMENT DIRECTOR RANKING:	A - Essential	*PROJECT NUMBER*
DEPARTMENT PRIORITY RANKING	1	
CIP EVALUATION TEAM RANKING:	A - Essential	

Freightliner Dump Truck 1

Strategic Initiative:	Freightliner Dump Truck 1
Project Type:	Single Year Project
Critical Need Ranking:	A - Essential
Location:	Distribution & Collection
Department:	Department of Water Resources
Project Manager:	Bart Ingram



Description/Justification:

Vehicle #(R)W11-3, a 2011 Dump Truck, asset #13667, is due for replacement. This truck is used daily by the water distribution crews to respond to specific service calls, sewer main repairs, and normal maintenance activities. This vehicle has 24 points in the asset management system (qualifying for replacement over 25 points), but the lead time on these trucks being ordered is well over one year for delivery.

FUNDING SOURCES:	FY26	FY27	FY28	FY29	FY30	TOTAL	Project Estimated	
CIP Fund	145,000	-	-	-	-	$ 145,000		
						$ -		
						$ -	Start Date	Completion Date
						$ -		
TOTAL	$ 145,000	$ -	$ -	$ -	$ -	$ 145,000	07/01/25	06/30/26

PROJECT COSTS	Budget							
PROJECT COMPONENTS:	FY26	FY27	FY28	FY29	FY30	Five Year Total	Prior Year Costs	Total Project Cost from Inception
PLANNING						$ -		$ -
CONSTRUCTION						$ -	-	$ -
EQUIPMENT/VEHICLE	145,000					$ 145,000	-	$ 145,000
OTHER						$ -	-	$ -
TOTAL	$ 145,000	$ -	$ -	$ -	$ -	$ 145,000	$ -	$ 145,000

ANNUAL OPERATING IMPACT							
DESCRIPTION	FY26	FY27	FY28	FY29	FY30	FIVE YEAR TOTAL	Other:
Personnel						$ -	Expense Type:
Operating						$ -	N/A
Capital Outlay						$ -	Account Number:
Total	$ -	$ -	$ -	$ -	$ -	$ -	

CAPITAL PROJECT EVALUATION CRITERIA DISCUSSION:

Asset #13667 with 24 points. This crew truck is used to perform routine maintenance activities and respond to emergency water repairs. The lead time on delivery for this type of truck is well over one year.

NOTES:

DEPARTMENT DIRECTOR RANKING:	A - Essential	*PROJECT NUMBER*
DEPARTMENT PRIORITY RANKING	1	
CIP EVALUATION TEAM RANKING:	A - Essential	

Freightliner Dump Truck 2

Strategic Initiative:	Freightliner Dump Truck 2
Project Type:	Single Year Project
Critical Need Ranking:	A - Essential
Location:	Distribution & Collection
Department:	Department of Water Resources
Project Manager:	Bart Ingram



Description/Justification:

Vehicle #(R)W12-5, a 2011 Dump Truck, asset #13803, is due for replacement. This truck is used daily by the water distribution crews to respond to specific service calls, sewer main repairs, and normal maintenance activities. This vehicle has 24 points in the asset management system (qualifying for replacement over 25 points), but the lead time on deliver of this type of truck is over one year.

FUNDING SOURCES:	FY26	FY27	FY28	FY29	FY30	TOTAL	
CIP Fund	145,000	-	-	-	-	$ 145,000	Project Estimated
						$ -	
						$ -	Start Date / Completion Date
						$ -	
TOTAL	$ 145,000	$ -	$ -	$ -	$ -	$ 145,000	07/01/25 / 06/30/26

PROJECT COSTS	Budget							
PROJECT COMPONENTS:	FY26	FY27	FY28	FY29	FY30	Five Year Total	Prior Year Costs	Total Project Cost from Inception
PLANNING						$ -		$ -
CONSTRUCTION						$ -	-	$ -
EQUIPMENT/VEHICLE	145,000					$ 145,000	-	$ 145,000
OTHER						$ -	-	$ -
TOTAL	$ 145,000	$ -	$ -	$ -	$ -	$ 145,000	$ -	$ 145,000

ANNUAL OPERATING IMPACT							
DESCRIPTION	FY26	FY27	FY28	FY29	FY30	FIVE YEAR TOTAL	Other:
Personnel						$ -	Expense Type:
Operating						$ -	N/A
Capital Outlay						$ -	Account Number:
Total	$ -	$ -	$ -	$ -	$ -	$ -	

CAPITAL PROJECT EVALUATION CRITERIA DISCUSSION:

Asset #13803 with 24 points. This dump truck is used to perform routine maintenance activities and respond to emergency water repairs. The lead time on delivery for this type of truck is well over one year.

NOTES:

DEPARTMENT DIRECTOR RANKING:	A - Essential	*PROJECT NUMBER*
DEPARTMENT PRIORITY RANKING	1	
CIP EVALUATION TEAM RANKING:	A - Essential	

FY23 WTP Improvements

Strategic Initiative:	FY23 WTP Improvements
Project Type:	Multi-Year Project
Critical Need Ranking:	A - Essential
Location:	Riverside and Lakeside Water Treatment Plants
Department:	Department of Water Resources
Project Manager:	Robert Simmons



Description/Justification:

Both the Riverside and Lakeside Water Treatment Plants are aging and in need of upgrades and modifications to processes and equipment to meet more demanding regulatory requirements. This capital Item is necessary to begin the design work and construction on such improvements. At Riverside, plans include installing a floc spray system in the sedimentation basins, updated analysis of the PAC feed to run it efficiently for maximum taste and odor control, modifying the elevator, adding a lime tank, and replacing constant speed pumps with VFDs. At Lakeside, plans include installing a hypochlorite generator, upgrading the maintenance building, installing pre- and post- flash mixers, flocculators and drives and a baffle and sump pump sub-system in the sludge lagoon, and replacing the #4 Raw Water Pump. Both plants require conversion to orthophosphate corrosion protection and liquid fluoride chemical systems.

FUNDING SOURCES:	FY26	FY27	FY28	FY29	FY30	TOTAL	Project Estimated	
CIP Fund	2,500,000	-	-	-	-	$ 2,500,000		
						$ -		
						$ -	Start Date	Completion Date
						$ -		
TOTAL	$ 2,500,000	$ -	$ -	$ -	$ -	$ 2,500,000	07/01/22	06/30/26

PROJECT COSTS	Budget							
PROJECT COMPONENTS:	FY26	FY27	FY28	FY29	FY30	Five Year Total	Prior Year Costs	Total Project Cost from Inception
PLANNING						$ -	150,000	$ 150,000
CONSTRUCTION	2,500,000					$ 2,500,000	845,000	$ 3,345,000
EQUIPMENT/VEHICLE						$ -	-	$ -
OTHER						$ -	-	$ -
TOTAL	$ 2,500,000	$ -	$ -	$ -	$ -	$ 2,500,000	$ 995,000	$ 3,495,000

ANNUAL OPERATING IMPACT							
DESCRIPTION	FY26	FY27	FY28	FY29	FY30	FIVE YEAR TOTAL	Other:
Personnel						$ -	Expense Type:
Operating						$ -	N/A
Capital Outlay						$ -	Account Number:
Total	$ -	$ -	$ -	$ -	$ -	$ -	

CAPITAL PROJECT EVALUATION CRITERIA DISCUSSION:

NOTES:

DEPARTMENT DIRECTOR RANKING:	A - Essential
DEPARTMENT PRIORITY RANKING	1
CIP EVALUATION TEAM RANKING:	A - Essential

PROJECT NUMBER
19268

FY25 Water Reclamation Facility Projects

Strategic Initiative:	FY25 Water Reclamation Facility Projects
Project Type:	Multi-Year Project
Critical Need Ranking:	A - Essential
Location:	Water Reclamation Facilities
Department:	Department of Water Resources
Project Manager:	Barclay Fouts



Description/Justification:

Flat Creek and Linwood Water Reclamation Facilities are aging and needs facility upgrades. This capital improvements project will provide funding for design and construction of a sludge holding tank and lead pipe replacement at Flat Creek Water Reclamation Facility and an influent pump surge tank at Linwood Water Reclamation Facility, and provide funding for design and construction of the replacement of Return Activated Sludge (RAS) Pumps at the Flat Creek Water Reclamation Facility.

FUNDING SOURCES:	FY26	FY27	FY28	FY29	FY30	TOTAL	Project Estimated	
CIP Fund	1,900,000	1,100,000	-	-	-	$ 3,000,000		
						$ -		
						$ -	Start Date	Completion Date
						$ -		
TOTAL	$ 1,900,000	$ 1,100,000	$ -	$ -	$ -	$ 3,000,000	07/01/24	06/30/27

PROJECT COSTS	Budget							
PROJECT COMPONENTS:	FY26	FY27	FY28	FY29	FY30	Five Year Total	Prior Year Costs	Total Project Cost from Inception
PLANNING	150,000					$ 150,000		$ 150,000
CONSTRUCTION	1,750,000	1,100,000				$ 2,850,000		$ 2,850,000
EQUIPMENT/VEHICLE						$ -	-	$ -
OTHER						$ -	-	$ -
TOTAL	$ 1,900,000	$ 1,100,000	$ -	$ -	$ -	$ 3,000,000	$ -	$ 3,000,000

ANNUAL OPERATING IMPACT							
DESCRIPTION	FY26	FY27	FY28	FY29	FY30	FIVE YEAR TOTAL	Other:
Personnel						$ -	Expense Type:
Operating						$ -	N/A
Capital Outlay						$ -	Account Number:
Total	$ -	$ -	$ -	$ -	$ -	$ -	

CAPITAL PROJECT EVALUATION CRITERIA DISCUSSION:

NOTES:

DEPARTMENT DIRECTOR RANKING:	A - Essential	*PROJECT NUMBER*
DEPARTMENT PRIORITY RANKING	1	19280
CIP EVALUATION TEAM RANKING:	A - Essential	

FY26 New Water Meter Installations

Strategic Initiative:	FY26 New Water Meter Installations
Project Type:	Single Year Project
Critical Need Ranking:	A - Essential
Location:	Various Locations - New Subdivisions
Department:	Department of Water Resources
Project Manager:	Bart Ingram



Description/Justification:

The installation of new water meters indicates the distribution system continues to experience growth. The installation of new meters in new subdivisions and other locations throughout Hall County was previously performed in-house. However, at nearly 1,200 to 1,400 such taps every year, it became increasingly difficulty to install new taps while also performing all the other maintenance and improvement activities needed throughout the distribution system. Contracting this service via a competitive bid process ensures the most efficient way to install these meters.

FUNDING SOURCES:	FY26	FY27	FY28	FY29	FY30	TOTAL	Project Estimated	
CIP Fund	1,000,000	2,000,000	-	-	-	$ 3,000,000		
						$ -		
						$ -	Start Date	Completion Date
						$ -		
TOTAL	$ 1,000,000	$ 2,000,000	$ -	$ -	$ -	$ 3,000,000	07/01/25	06/30/27

PROJECT COSTS	Budget							
PROJECT COMPONENTS:	FY26	FY27	FY28	FY29	FY30	Five Year Total	Prior Year Costs	Total Project Cost from Inception
PLANNING						$ -	-	$ -
CONSTRUCTION	1,000,000	2,000,000				$ 3,000,000		$ 3,000,000
EQUIPMENT/VEHICLE						$ -	-	$ -
OTHER						$ -	-	$ -
TOTAL	$ 1,000,000	$ 2,000,000	$ -	$ -	$ -	$ 3,000,000	$ -	$ 3,000,000

ANNUAL OPERATING IMPACT							
DESCRIPTION	FY26	FY27	FY28	FY29	FY30	FIVE YEAR TOTAL	Other:
Personnel						$ -	Expense Type:
Operating						$ -	N/A
Capital Outlay						$ -	Account Number:
Total	$ -	$ -	$ -	$ -	$ -	$ -	

CAPITAL PROJECT EVALUATION CRITERIA DISCUSSION:

NOTES:

DEPARTMENT DIRECTOR RANKING:	A - Essential	*PROJECT NUMBER*
DEPARTMENT PRIORITY RANKING	1	
CIP EVALUATION TEAM RANKING:	A - Essential	

FY26 Sanitary Sewer System Improvements

Strategic Initiative:	FY26 Sanitary Sewer System Improvements
Project Type:	Multi-Year Project
Critical Need Ranking:	A - Essential
Location:	Various Locations Throughout the System
Department:	Department of Water Resources
Project Manager:	Ben Smith



Description/Justification:

The sanitary sewer collections system consists of over 350 miles of gravity and pressure sewer mains of various sizes. The utility often receives requests from the public to extend sewer mains into currently non-served areas and these requests are prioritized to serve the most customers for any given main extension. This project will also fund replacement of existing sewer mains, as identified by the utility using data from hydraulic modeling, master planning and field investigation.

FUNDING SOURCES:	FY26	FY27	FY28	FY29	FY30	TOTAL	
CIP Fund	600,000	-	-	-	-	$ 600,000	Project Estimated
						$ -	
						$ -	Start Date / Completion Date
						$ -	
TOTAL	$ 600,000	$ -	$ -	$ -	$ -	$ 600,000	07/01/25 – 06/30/26

PROJECT COSTS	Budget							
PROJECT COMPONENTS:	FY26	FY27	FY28	FY29	FY30	Five Year Total	Prior Year Costs	Total Project Cost from Inception
PLANNING						$ -		$ -
CONSTRUCTION	600,000					$ 600,000		$ 600,000
EQUIPMENT/VEHICLE						$ -	-	$ -
OTHER						$ -	-	$ -
TOTAL	$ 600,000	$ -	$ -	$ -	$ -	$ 600,000	$ -	$ 600,000

ANNUAL OPERATING IMPACT							
DESCRIPTION	FY26	FY27	FY28	FY29	FY30	FIVE YEAR TOTAL	Other:
Personnel						$ -	Expense Type:
Operating						$ -	N/A
Capital Outlay						$ -	Account Number:
Total	$ -	$ -	$ -	$ -	$ -	$ -	

CAPITAL PROJECT EVALUATION CRITERIA DISCUSSION:

NOTES:

DEPARTMENT DIRECTOR RANKING:	A - Essential	*PROJECT NUMBER*
DEPARTMENT PRIORITY RANKING	1	
CIP EVALUATION TEAM RANKING:	A - Essential	

FY26 Water Main System Improvements

Strategic Initiative:	FY26 Water Main System Improvements
Project Type:	Multi-Year Project
Critical Need Ranking:	A - Essential
Location:	Various Throughout the System
Department:	Department of Water Resources
Project Manager:	Jose Bujanda Escalona



Description/Justification:

The water distribution system consists of nearly 1,400 miles of water mains of various sizes. The utility often receives requests from the public to extend these mains into currently non-served areas; these requests are prioritized so as to serve the most customers for any given main extension. This project will also fund replacement of existing water mains, as identified by the utility using master planning, hydraulic modeling and field investigation.

FUNDING SOURCES:	FY26	FY27	FY28	FY29	FY30	TOTAL	
CIP Fund	2,000,000	-	-	-	-	$ 2,000,000	Project Estimated
						$ -	
						$ -	Start Date / Completion Date
						$ -	
TOTAL	$ 2,000,000	$ -	$ -	$ -	$ -	$ 2,000,000	07/01/25 / 06/30/26

PROJECT COSTS	Budget							
PROJECT COMPONENTS:	FY26	FY27	FY28	FY29	FY30	Five Year Total	Prior Year Costs	Total Project Cost from Inception
PLANNING	200,000					$ 200,000		$ 200,000
CONSTRUCTION	1,800,000					$ 1,800,000		$ 1,800,000
EQUIPMENT/VEHICLE						$ -	-	$ -
OTHER						$ -	-	$ -
TOTAL	$ 2,000,000	$ -	$ -	$ -	$ -	$ 2,000,000	$ -	$ 2,000,000

ANNUAL OPERATING IMPACT							
DESCRIPTION	FY26	FY27	FY28	FY29	FY30	FIVE YEAR TOTAL	Other:
Personnel						$ -	Expense Type:
Operating						$ -	N/A
Capital Outlay						$ -	Account Number:
Total	$ -	$ -	$ -	$ -	$ -	$ -	

CAPITAL PROJECT EVALUATION CRITERIA DISCUSSION:

NOTES:

DEPARTMENT DIRECTOR RANKING:	A - Essential	*PROJECT NUMBER*
DEPARTMENT PRIORITY RANKING	1	
CIP EVALUATION TEAM RANKING:	A - Essential	

Hancock Facility Relocation

Strategic Initiative:	Hancock Facility Relocation
Project Type:	Multi-Year Project
Critical Need Ranking:	A - Essential
Location:	85 Business Park
Department:	Department of Water Resources
Project Manager:	Kevin Pass



Description/Justification:

This project includes expansion of sewer and water to the 85 Business Park to relocate the existing Department of Water Resources Hancock/Bradford/Marler Facilities, including Distribution and Collection, the Warehouse, Purchasing, Heavy Equipment Maintenance Operations and Plant and Lift Station Maintenance to Lot 15. The current facilities have not only reached the end of their useful life, but the utility has grown and the facilities are undersized. The project will fund site investigations, design, planning, and construction.

FUNDING SOURCES:	FY26	FY27	FY28	FY29	FY30	TOTAL	Project Estimated	
CIP Fund	1,500,000	12,000,000	30,000,000	15,000,000	-	$ 58,500,000		
						$ -		
						$ -	Start Date	Completion Date
						$ -		
TOTAL	$ 1,500,000	$ 12,000,000	$ 30,000,000	$15,000,000	$ -	$ 58,500,000	07/01/18	06/30/29

PROJECT COSTS	Budget							
PROJECT COMPONENTS:	FY26	FY27	FY28	FY29	FY30	Five Year Total	Prior Year Costs	Total Project Cost from Inception
PLANNING	1,500,000	3,000,000				$ 4,500,000	2,200,000	$ 6,700,000
CONSTRUCTION		9,000,000	30,000,000	15,000,000		$ 54,000,000	31,866,088	$ 85,866,088
EQUIPMENT/VEHICLE						$ -	-	$ -
OTHER						$ -	-	$ -
TOTAL	$ 1,500,000	$ 12,000,000	$ 30,000,000	$15,000,000	$ -	$ 58,500,000	$ 34,066,088	$ 92,566,088

ANNUAL OPERATING IMPACT							
DESCRIPTION	FY26	FY27	FY28	FY29	FY30	FIVE YEAR TOTAL	Other:
Personnel						$ -	Expense Type:
Operating						$ -	N/A
Capital Outlay						$ -	Account Number:
Total	$ -	$ -	$ -	$ -	$ -	$ -	

CAPITAL PROJECT EVALUATION CRITERIA DISCUSSION:

NOTES:

DEPARTMENT DIRECTOR RANKING:	A - Essential
DEPARTMENT PRIORITY RANKING	1
CIP EVALUATION TEAM RANKING:	A - Essential

PROJECT NUMBER
19011

Hydro Vacuum Excavator

Strategic Initiative:	Hydro Vacuum Excavator
Project Type:	Single Year Project
Critical Need Ranking:	A - Essential
Location:	Distribution & Collection
Department:	Department of Water Resources
Project Manager:	Bart Ingram



Description/Justification:

These funds will be used to purchase a dedicated hydro vacuum excavator. As buried underground utilities expand with the City's population, locating our existing, water, sewer and fiber optic utilities becomes more difficult. The hydro vacuum excavator uses high-pressure water to break up soil and immediately vacuum loosened debris away, allowing for precise excavation around underground utilties without damage. It is ideal for tasks like utility potholing, trenching and daylighting while minimizing disruption to surrounding areas, and is esssential for digging near buried structures and cables.

FUNDING SOURCES:	FY26	FY27	FY28	FY29	FY30	TOTAL	
CIP Fund	195,000	-	-	-	-	$ 195,000	Project Estimated
						$ -	
						$ -	Start Date / Completion Date
						$ -	
TOTAL	$ 195,000	$ -	$ -	$ -	$ -	$ 195,000	07/01/25 / 06/30/26

PROJECT COSTS	Budget							
PROJECT COMPONENTS:	FY26	FY27	FY28	FY29	FY30	Five Year Total	Prior Year Costs	Total Project Cost from Inception
PLANNING						$ -		$ -
CONSTRUCTION						$ -	-	$ -
EQUIPMENT/VEHICLE	195,000					$ 195,000	600,000	$ 795,000
OTHER						$ -	-	$ -
TOTAL	$ 195,000	$ -	$ -	$ -	$ -	$ 195,000	$ 600,000	$ 795,000

ANNUAL OPERATING IMPACT							
DESCRIPTION	FY26	FY27	FY28	FY29	FY30	FIVE YEAR TOTAL	Other:
Personnel						$ -	Expense Type:
Operating						$ -	N/A
Capital Outlay						$ -	Account Number:
Total	$ -	$ -	$ -	$ -	$ -	$ -	

CAPITAL PROJECT EVALUATION CRITERIA DISCUSSION:

NOTES:

DEPARTMENT DIRECTOR RANKING:	A - Essential	*PROJECT NUMBER*
DEPARTMENT PRIORITY RANKING	1	
CIP EVALUATION TEAM RANKING:	A - Essential	

IT Upgrades

Strategic Initiative:	IT Upgrades
Project Type:	Multi-Year Project
Critical Need Ranking:	A - Essential
Location:	Various DWR Facilities
Department:	Department of Water Resources
Project Manager:	Chris Hamilton



Description/Justification:

The Supervisory Control And Data Acquisition (SCADA) System allows monitoring and operational changes to be made throughout the water distribution & wastewater collection systems from remote locations. This system allows operators and other qualified staff to monitor the Department's three water pump stations, 85 sewer lift stations, and various subsystems in each of the four water/wastewater treatment plants. The existing system is increasingly antiquated and is being less and less supported by the manufacturer. In addition, advances in technology enable a higher level of monitoring, decreasing the odds of having undetected operational issues. This project is to upgrade and replace aging communication infrastructure that allows staff to monitor and operate DWR facilities remotely.

FUNDING SOURCES:	FY26	FY27	FY28	FY29	FY30	TOTAL	
CIP Fund	100,000	-	-	-	-	$ 100,000	Project Estimated
						$ -	
						$ -	Start Date / Completion Date
						$ -	
TOTAL	$ 100,000	$ -	$ -	$ -	$ -	$ 100,000	07/01/18 / 06/30/26

PROJECT COSTS	Budget							
PROJECT COMPONENTS:	FY26	FY27	FY28	FY29	FY30	Five Year Total	Prior Year Costs	Total Project Cost from Inception
PLANNING						$ -	-	$ -
CONSTRUCTION						$ -	-	$ -
EQUIPMENT/VEHICLE	100,000					$ 100,000	951,000	$ 1,051,000
OTHER						$ -	-	$ -
TOTAL	$ 100,000	$ -	$ -	$ -	$ -	$ 100,000	$ 951,000	$ 1,051,000

ANNUAL OPERATING IMPACT							
DESCRIPTION	FY26	FY27	FY28	FY29	FY30	FIVE YEAR TOTAL	Other:
Personnel						$ -	Expense Type:
Operating						$ -	N/A
Capital Outlay						$ -	Account Number:
Total	$ -	$ -	$ -	$ -	$ -	$ -	

CAPITAL PROJECT EVALUATION CRITERIA DISCUSSION:

NOTES:

DEPARTMENT DIRECTOR RANKING:	A - Essential	*PROJECT NUMBER*
DEPARTMENT PRIORITY RANKING	1	**10011**
CIP EVALUATION TEAM RANKING:	A - Essential	

Jet Vac Easement Machine

Strategic Initiative:	Jet Vac Easement Machine
Project Type:	Single Year Project
Critical Need Ranking:	A - Essential
Location:	Distribution & Collection
Department:	Department of Water Resources
Project Manager:	Kris Griffin



Description/Justification:

DWR Distribution and Collections must frequently access sanitary sewer mains in inaccessible areas to clear blockages or otherwise clean sanitary sewer mains. This capital project will fund purchase of a Jet Vac Easement Machine, which is portable and can be taken off road and onto narrow or otherwise inaccessible easements to properly maintain the City's sanitary sewer mains.

FUNDING SOURCES:	FY26	FY27	FY28	FY29	FY30	TOTAL	Project Estimated	
CIP Fund	110,000	-	-	-	-	$ 110,000		
						$ -		
						$ -	Start Date	Completion Date
						$ -		
TOTAL	$ 110,000	$ -	$ -	$ -	$ -	$ 110,000	07/01/25	06/30/26

PROJECT COSTS	Budget							
PROJECT COMPONENTS:	FY26	FY27	FY28	FY29	FY30	Five Year Total	Prior Year Costs	Total Project Cost from Inception
PLANNING						$ -		$ -
CONSTRUCTION						$ -	-	$ -
EQUIPMENT/VEHICLE	110,000					$ 110,000	-	$ 110,000
OTHER						$ -	-	$ -
TOTAL	$ 110,000	$ -	$ -	$ -	$ -	$ 110,000	$ -	$ 110,000

ANNUAL OPERATING IMPACT							
DESCRIPTION	FY26	FY27	FY28	FY29	FY30	FIVE YEAR TOTAL	Other:
Personnel						$ -	Expense Type:
Operating						$ -	N/A
Capital Outlay						$ -	Account Number:
Total	$ -	$ -	$ -	$ -	$ -	$ -	

CAPITAL PROJECT EVALUATION CRITERIA DISCUSSION:

NOTES:

DEPARTMENT DIRECTOR RANKING:	A - Essential	*PROJECT NUMBER*
DEPARTMENT PRIORITY RANKING	1	
CIP EVALUATION TEAM RANKING:	A - Essential	

Lift Station Improvements

Strategic Initiative:	Lift Station Improvements
Project Type:	Multi-Year Project
Critical Need Ranking:	A - Essential
Location:	Lift Stations Throughout the System
Department:	Department of Water Resources
Project Manager:	Barclay Fouts



Description/Justification:

The Department of Water Resources owns and maintains 76 wastewater lift stations located throughout the greater Gainesville area, with several more under construction now. Many of these stations were installed during the fast growth era of the past several decades. However, these stations are now in need of repair, replacement, and upgrades in order to serve us into the future. This funding includes primarily new pumps, motors, communication systems, and electrical controls, but also the outside labor that may need to be utilized in these upgrades.

FUNDING SOURCES:	FY26	FY27	FY28	FY29	FY30	TOTAL	Project Estimated	
CIP Fund	1,800,000	2,250,000	2,750,000	3,275,000	3,275,000	$ 13,350,000		
						$ -		
						$ -	Start Date	Completion Date
						$ -		
TOTAL	$ 1,800,000	$ 2,250,000	$ 2,750,000	$ 3,275,000	$ 3,275,000	$ 13,350,000	07/01/25	06/30/30

PROJECT COSTS	Budget							
PROJECT COMPONENTS:	FY26	FY27	FY28	FY29	FY30	Five Year Total	Prior Year Costs	Total Project Cost from Inception
PLANNING	300,000	250,000	250,000	275,000	275,000	$ 1,350,000		$ 1,350,000
CONSTRUCTION	1,500,000	2,000,000	2,500,000	3,000,000	3,000,000	$ 12,000,000		$ 12,000,000
EQUIPMENT/VEHICLE						$ -	-	$ -
OTHER						$ -	-	$ -
TOTAL	$ 1,800,000	$ 2,250,000	$ 2,750,000	$ 3,275,000	$ 3,275,000	$ 13,350,000	$ -	$ 13,350,000

ANNUAL OPERATING IMPACT							
DESCRIPTION	FY26	FY27	FY28	FY29	FY30	FIVE YEAR TOTAL	Other:
Personnel						$ -	Expense Type:
Operating						$ -	N/A
Capital Outlay						$ -	Account Number:
Total	$ -	$ -	$ -	$ -	$ -	$ -	

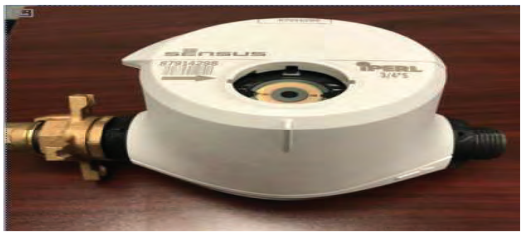
CAPITAL PROJECT EVALUATION CRITERIA DISCUSSION:

NOTES:

DEPARTMENT DIRECTOR RANKING:	A - Essential	*PROJECT NUMBER*
DEPARTMENT PRIORITY RANKING	1	
CIP EVALUATION TEAM RANKING:	A - Essential	

Meter Maintenance Program

Strategic Initiative:	Meter Maintenance Program
Project Type:	Multi-Year Project
Critical Need Ranking:	A - Essential
Location:	Various
Department:	Department of Water Resources
Project Manager:	Tammy Grier



Description/Justification:

This represents the next year of an annual Meter Maintenance Program, funding that is used to install and replace meters throughout the distribution system. This amount includes meters, transmitters, labor and any other items needed to update the service. Meters are needed for new service connections, as well as to replace the aging meters throughout the system. Since these meters are the virtual cash registers for the Utility, their upgrade and replacement on a recurring basis is critical. There are no legal mandates, no environmental concerns, no disruption/inconvenience or inter jurisdictional effects. The impact of deferral may be the inability to serve our customers, or the inability to replace aging meters, which equates to lost revenue as the meters slow down.

FUNDING SOURCES:	FY26	FY27	FY28	FY29	FY30	TOTAL	Project Estimated	
CIP Fund	2,500,000	2,500,000	2,500,000	2,500,000	2,500,000	$ 12,500,000		
						$ -		
						$ -	Start Date	Completion Date
						$ -		
TOTAL	$ 2,500,000	$ 2,500,000	$ 2,500,000	$ 2,500,000	$ 2,500,000	$ 12,500,000	07/01/17	06/30/30

PROJECT COSTS	Budget							
PROJECT COMPONENTS:	FY26	FY27	FY28	FY29	FY30	Five Year Total	Prior Year Costs	Total Project Cost from Inception
PLANNING						$ -	-	$ -
CONSTRUCTION						$ -	-	$ -
EQUIPMENT/VEHICLE	2,500,000	2,500,000	2,500,000	2,500,000	2,500,000	$ 12,500,000	5,010,000	$ 17,510,000
OTHER						$ -	-	$ -
TOTAL	$ 2,500,000	$ 2,500,000	$ 2,500,000	$ 2,500,000	$ 2,500,000	$ 12,500,000	$ 5,010,000	$ 17,510,000

ANNUAL OPERATING IMPACT							
DESCRIPTION	FY26	FY27	FY28	FY29	FY30	FIVE YEAR TOTAL	Other:
Personnel						$ -	Expense Type:
Operating						$ -	N/A
Capital Outlay						$ -	Account Number:
Total	$ -	$ -	$ -	$ -	$ -	$ -	

CAPITAL PROJECT EVALUATION CRITERIA DISCUSSION:

NOTES:

DEPARTMENT DIRECTOR RANKING:	A - Essential	*PROJECT NUMBER*
DEPARTMENT PRIORITY RANKING	1	18907
CIP EVALUATION TEAM RANKING:	A - Essential	

PRV Upgrades and Rehabilitation

Strategic Initiative:	PRV Upgrades and Rehabilitation
Project Type:	Multi-Year Project
Critical Need Ranking:	A - Essential
Location:	Various - New Developments
Department:	Department of Water Resources
Project Manager:	Bart Ingram



Description/Justification:

The Department of Water Resources maintains over 40 pressure reducing valve (PRV) vaults in the water distribution system throughout Hall County. Due to extreme variations in elevation throughout Hall County, PRVs are essential to maintaining reasonable pressure in water mains in the five pressure zones in our water distribution system. This capital project funding will establish a yearly maintenance program to schedule and rehabilitate all PRVS by replacing seals, valves, piping and appurtenances as needed to keep the PRVs functioning at the highest level.

FUNDING SOURCES:	FY26	FY27	FY28	FY29	FY30	TOTAL	Project Estimated	
CIP Fund	250,000	250,000	300,000	300,000	350,000	$ 1,450,000		
						$ -		
						$ -	Start Date	Completion Date
						$ -		
TOTAL	$ 250,000	$ 250,000	$ 300,000	$ 300,000	$ 350,000	$ 1,450,000	07/01/25	06/30/30

PROJECT COSTS	Budget							
PROJECT COMPONENTS:	FY26	FY27	FY28	FY29	FY30	Five Year Total	Prior Year Costs	Total Project Cost from Inception
PLANNING						$ -	-	$ -
CONSTRUCTION						$ -		$ -
EQUIPMENT/VEHICLE	250,000	250,000	300,000	300,000	350,000	$ 1,450,000	-	$ 1,450,000
OTHER						$ -	-	$ -
TOTAL	$ 250,000	$ 250,000	$ 300,000	$ 300,000	$ 350,000	$ 1,450,000	$ -	$ 1,450,000

ANNUAL OPERATING IMPACT							
DESCRIPTION	FY26	FY27	FY28	FY29	FY30	FIVE YEAR TOTAL	Other:
Personnel						$ -	Expense Type:
Operating						$ -	N/A
Capital Outlay						$ -	Account Number:
Total	$ -	$ -	$ -	$ -	$ -	$ -	

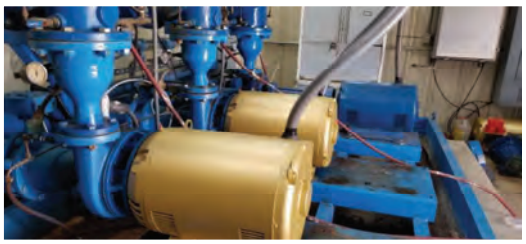
CAPITAL PROJECT EVALUATION CRITERIA DISCUSSION:

NOTES:

DEPARTMENT DIRECTOR RANKING:	A - Essential	*PROJECT NUMBER*
DEPARTMENT PRIORITY RANKING	1	
CIP EVALUATION TEAM RANKING:	A - Essential	

Rilla Road Booster Pump Station Improvements

Strategic Initiative:	Rilla Road Booster Pump Station Improvements
Project Type:	Multi-Year Project
Critical Need Ranking:	A - Essential
Location:	Hwy. 52 and Rilla Road Booster Pump Stations
Department:	Department of Water Resources
Project Manager:	Brianne Lee



Description/Justification:

Rilla Road Booster Pump Station is the sole supply for the North Hall water pressure zone. Because there is no other pump station, redundancy is lacking in the system, and neither this pump station nor the King Street Water tank can be taken out of service for needed major repairs. Phase I of this project includes design and construction of a new water booster pump station on Highway 52 to provide redundancy for the Clermont pressure zone and Phase II includes design and major renovation and rebuilding the existing Rilla Road booster pump station.

FUNDING SOURCES:	FY26	FY27	FY28	FY29	FY30	TOTAL	Project Estimated	
CIP Fund	2,000,000	2,500,000	-	-	-	$ 4,500,000		
						$ -		
						$ -	Start Date	Completion Date
						$ -		
TOTAL	$ 2,000,000	$ 2,500,000	$ -	$ -	$ -	$ 4,500,000	07/01/21	06/30/27

PROJECT COSTS	Budget							
PROJECT COMPONENTS:	FY26	FY27	FY28	FY29	FY30	Five Year Total	Prior Year Costs	Total Project Cost from Inception
PLANNING	150,000					$ 150,000	150,000	$ 300,000
CONSTRUCTION	1,850,000	2,500,000				$ 4,350,000		$ 4,350,000
EQUIPMENT/VEHICLE						$ -	-	$ -
OTHER						$ -	-	$ -
TOTAL	$ 2,000,000	$ 2,500,000	$ -	$ -	$ -	$ 4,500,000	$ 150,000	$ 4,650,000

ANNUAL OPERATING IMPACT							
DESCRIPTION	FY26	FY27	FY28	FY29	FY30	FIVE YEAR TOTAL	Other:
Personnel						$ -	Expense Type:
Operating						$ -	N/A
Capital Outlay						$ -	Account Number:
Total	$ -	$ -	$ -	$ -	$ -	$ -	

CAPITAL PROJECT EVALUATION CRITERIA DISCUSSION:

NOTES:

DEPARTMENT DIRECTOR RANKING:	A - Essential
DEPARTMENT PRIORITY RANKING	1
CIP EVALUATION TEAM RANKING:	A - Essential

PROJECT NUMBER
19181

Riverside and Lakeside Water Treatment Plant Improvements

Strategic Initiative:	Riverside and Lakeside Water Treatment Plant Improvements
Project Type:	Multi-Year Project
Critical Need Ranking:	A - Essential
Location:	Riverside and Lakeside Water Treatment Plants
Department:	Department of Water Resources
Project Manager:	Robert Simmons



Description/Justification:

Both the Riverside and Lakeside Water Treatment Plants are aging and are in need of upgrades and expansion. In addition, regulatory compliance issues are increasingly complex, requiring modifications to both processes and equipment. This capital project funding is necessary for design and construction to increase capacity at Lakeside Water Treatment plant. The work will include adding filters, supporting piping and controls, and any other materials needed to support this expansion. The Lakeside Filter expansion project will provide 15 mgd of additional treatment capacity for new development, which will meet EPD's requirements for additional permitted capacity.

FUNDING SOURCES:	FY26	FY27	FY28	FY29	FY30	TOTAL		
CIP Connection Fees	5,350,150			-	-	$ 5,350,150	Project Estimated	
CIP Fund		9,000,000	3,258,000	-	-	$ 12,258,000		
						$ -	Start Date	Completion Date
						$ -		
TOTAL	$ 5,350,150	$ 9,000,000	$ 3,258,000	$ -	$ -	$ 17,608,150	07/01/25	06/30/28

PROJECT COSTS	Budget							
PROJECT COMPONENTS:	FY26	FY27	FY28	FY29	FY30	Five Year Total	Prior Year Costs	Total Project Cost from Inception
PLANNING	800,000					$ 800,000	820,000	$ 1,620,000
CONSTRUCTION	4,550,150	9,000,000	3,258,000			$ 16,808,150		$ 16,808,150
EQUIPMENT/VEHICLE						$ -		$ -
OTHER						$ -		$ -
TOTAL	$ 5,350,150	$ 9,000,000	$ 3,258,000	$ -	$ -	$ 17,608,150	$ 820,000	$ 18,428,150

ANNUAL OPERATING IMPACT							
DESCRIPTION	FY26	FY27	FY28	FY29	FY30	FIVE YEAR TOTAL	Other:
Personnel						$ -	Expense Type:
Operating						$ -	Multi-year Expense
Capital Outlay						$ -	Account Number:
Total	$ -	$ -	$ -	$ -	$ -	$ -	

CAPITAL PROJECT EVALUATION CRITERIA DISCUSSION:

NOTES:

DEPARTMENT DIRECTOR RANKING:	A - Essential

PROJECT NUMBER

Riverside WTP Raw Water Pump Replacement

Strategic Initiative:	Riverside WTP Raw Water Pump Replacement
Project Type:	Multi-Year Project
Critical Need Ranking:	A - Essential
Location:	Riverside Water Treatment Plant
Department:	Department of Water Resources
Project Manager:	Robert Simmons



Description/Justification:

An essential component at the Riverside Water Treatment Plant (WTP) is raw water pumps which draw water from Lake Lanier to be treated for drinking water purposes. This project will replace raw water pump #5 which has reached the end of its useful life. This pump will include a variable frequency drive (VFD) to provide flexibilty in pumping capabilities.

FUNDING SOURCES:	FY26	FY27	FY28	FY29	FY30	TOTAL	
CIP Fund	4,500,000	500,000	-	-	-	$ 5,000,000	Project Estimated
						$ -	
						$ -	Start Date / Completion Date
						$ -	
TOTAL	$ 4,500,000	$ 500,000	$ -	$ -	$ -	$ 5,000,000	07/01/23 / 06/30/27

PROJECT COSTS	Budget							
PROJECT COMPONENTS:	FY26	FY27	FY28	FY29	FY30	Five Year Total	Prior Year Costs	Total Project Cost from Inception
PLANNING						$ -	51,000	$ 51,000
CONSTRUCTION	4,500,000	500,000				$ 5,000,000		$ 5,000,000
EQUIPMENT/VEHICLE						$ -		$ -
OTHER						$ -		$ -
TOTAL	$ 4,500,000	$ 500,000	$ -	$ -	$ -	$ 5,000,000	$ 51,000	$ 5,051,000

ANNUAL OPERATING IMPACT							
DESCRIPTION	FY26	FY27	FY28	FY29	FY30	FIVE YEAR TOTAL	Other:
Personnel						$ -	Expense Type:
Operating						$ -	Multi-year Expense
Capital Outlay						$ -	Account Number:
Total	$ -	$ -	$ -	$ -	$ -	$ -	

CAPITAL PROJECT EVALUATION CRITERIA DISCUSSION:

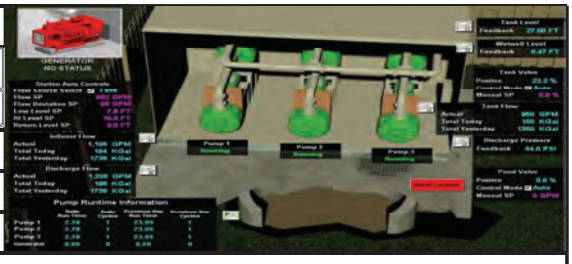
NOTES:

DEPARTMENT DIRECTOR RANKING:	A - Essential
DEPARTMENT PRIORITY RANKING	1

PROJECT NUMBER
19274

Scada and Telemetry System Improvements

Strategic Initiative:	Scada and Telemetry System Improvements
Project Type:	Multi-Year Project
Critical Need Ranking:	A - Essential
Location:	Various DWR Facilities
Department:	Department of Water Resources
Project Manager:	Chris Hamilton



Description/Justification:

The Supervisory Control And Data Acquisition (SCADA) System allows monitoring and operational changes to be made throughout the water distribution & wastewater collection systems from remote locations. This system allows operators and other qualified staff to monitor the Department's two water pump stations, 66 sewer lift stations, and various subsystems in each of the four water/wastewater treatment plants. The existing system is increasingly antiquated and is being less and less supported by the manufacturer. In addition, advances in technology enable a higher level of monitoring, decreasing the odds of having undetected operational issues. This project is to upgrade and replace aging communication infrastructure that allows staff to monitor and operate DWR facilities remotely.

FUNDING SOURCES:	FY26	FY27	FY28	FY29	FY30	TOTAL	
CIP Fund	100,000	-	-	-	-	$ 100,000	Project Estimated
						$ -	
						$ -	Start Date / Completion Date
						$ -	
TOTAL	$ 100,000	$ -	$ -	$ -	$ -	$ 100,000	07/01/20 – 06/30/26

PROJECT COSTS	Budget							
PROJECT COMPONENTS:	FY26	FY27	FY28	FY29	FY30	Five Year Total	Prior Year Costs	Total Project Cost from Inception
PLANNING						$ -		$ -
CONSTRUCTION						$ -		$ -
EQUIPMENT/VEHICLE	100,000					$ 100,000	1,210,000	$ 1,310,000
OTHER						$ -		$ -
TOTAL	$ 100,000	$ -	$ -	$ -	$ -	$ 100,000	$ 1,210,000	$ 1,310,000

ANNUAL OPERATING IMPACT							
DESCRIPTION	FY26	FY27	FY28	FY29	FY30	FIVE YEAR TOTAL	Other:
Personnel						$ -	Expense Type:
Operating						$ -	Multi-year Expense
Capital Outlay						$ -	Account Number:
Total	$ -	$ -	$ -	$ -	$ -	$ -	

CAPITAL PROJECT EVALUATION CRITERIA DISCUSSION:

NOTES:

DEPARTMENT DIRECTOR RANKING:	A - Essential
DEPARTMENT PRIORITY RANKING	1

PROJECT NUMBER: **10025**

Spout Springs Ph II Utilities Relocation

Strategic Initiative:	Spout Springs Ph II Utilities Relocation
Project Type:	Multi-Year Project
Critical Need Ranking:	A - Essential
Location:	Spout Springs Rd from Cambridge to Thompson Mill
Department:	Department of Water Resources
Project Manager:	Alejandro Chacon-Meneses



Description/Justification:

The Georgia Department of Transportation (GDOT) and Hall County periodically improve roadways by extending roadways or adding lanes and/or turn lanes. This capital funding is requested for major water main relocation and improvements on Spout Springs Road from Cambridge to Thompson Mill Roads. This capital improvements funding is for design and construction of these relocations and improvements.

FUNDING SOURCES:	FY26	FY27	FY28	FY29	FY30	TOTAL	Project Estimated	
CIP Fund	150,000	4,100,000	4,000,000	-	-	$ 8,250,000		
						$ -		
						$ -	Start Date	Completion Date
						$ -		
TOTAL	$ 150,000	$ 4,100,000	$ 4,000,000	$ -	$ -	$ 8,250,000	07/01/25	06/30/28

PROJECT COSTS	Budget							
PROJECT COMPONENTS:	FY26	FY27	FY28	FY29	FY30	Five Year Total	Prior Year Costs	Total Project Cost from Inception
PLANNING	150,000	100,000				$ 250,000		$ 250,000
CONSTRUCTION		4,000,000	4,000,000			$ 8,000,000	-	$ 8,000,000
EQUIPMENT/VEHICLE						$ -	-	$ -
OTHER						$ -	-	$ -
TOTAL	$ 150,000	$ 4,500,000	$ 3,500,000	$ -	$ -	$ 8,250,000	$ -	$ 8,250,000

ANNUAL OPERATING IMPACT							
DESCRIPTION	FY26	FY27	FY28	FY29	FY30	FIVE YEAR TOTAL	Other:
Personnel						$ -	Expense Type:
Operating						$ -	N/A
Capital Outlay						$ -	Account Number:
Total	$ -	$ -	$ -	$ -	$ -	$ -	

CAPITAL PROJECT EVALUATION CRITERIA DISCUSSION:

NOTES:

DEPARTMENT DIRECTOR RANKING	A - Essential	*PROJECT NUMBER*
DEPARTMENT PRIORITY RANKING	1	
CIP EVALUATION TEAM RANKING:	A - Essential	

SR60 Bridge @ Chattahoochee Utilities Relocation

Strategic Initiative:	SR60 Bridge @ Chattahoochee Utilities Relocation
Project Type:	Multi-Year Project
Critical Need Ranking:	A - Essential
Location:	SR60 Bridge over the Chattahoochee River
Department:	Department of Water Resources
Project Manager:	Tracy Robar



Description/Justification:

The Georgia Department of Transportation (GDOT) and Hall County periodically improve roadways by extending roadways or adding lanes and/or turn lanes. This capital funding is requested for major water and sewer main relocation at SR60 over the Chattahoochee River for new bridge construction. This capital improvements funding is for design and construction of these relocations and improvements.

FUNDING SOURCES:	FY26	FY27	FY28	FY29	FY30	TOTAL	
CIP Fund	2,500,000	1,500,000	-	-	-	$ 4,000,000	Project Estimated
						$ -	
						$ -	Start Date / Completion Date
						$ -	
TOTAL	$ 2,500,000	$ 1,500,000	$ -	$ -	$ -	$ 4,000,000	07/01/24 – 06/30/27

PROJECT COSTS	Budget							
PROJECT COMPONENTS:	FY26	FY27	FY28	FY29	FY30	Five Year Total	Prior Year Costs	Total Project Cost from Inception
PLANNING	100,000					$ 100,000		$ 100,000
CONSTRUCTION	2,400,000	1,500,000				$ 3,900,000	-	$ 3,900,000
EQUIPMENT/VEHICLE						$ -	-	$ -
OTHER						$ -	-	$ -
TOTAL	$ 2,500,000	$ 1,500,000	$ -	$ -	$ -	$ 4,000,000	$ -	$ 4,000,000

ANNUAL OPERATING IMPACT							
DESCRIPTION	FY26	FY27	FY28	FY29	FY30	FIVE YEAR TOTAL	Other:
Personnel						$ -	Expense Type:
Operating						$ -	N/A
Capital Outlay						$ -	Account Number:
Total	$ -	$ -	$ -	$ -	$ -	$ -	

CAPITAL PROJECT EVALUATION CRITERIA DISCUSSION:

NOTES:

DEPARTMENT DIRECTOR RANKING	A - Essential
DEPARTMENT PRIORITY RANKING	1
CIP EVALUATION TEAM RANKING:	A - Essential

PROJECT NUMBER

19278

SR283 @ Flat Creek Bridge Utilities Relocation

Strategic Initiative:	SR283 @ Flat Creek Bridge Utilities Relocation
Project Type:	Multi-Year Project
Critical Need Ranking:	A - Essential
Location:	SR283 @ Flat Creek Bridge
Department:	Department of Water Resources
Project Manager:	Ben Smith



Description/Justification:

The Georgia Department of Transportation (GDOT) and Hall County periodically improve roadways by replacing bridges. This capital funding is requested for water main relocation at SR283 at the Flat Creek Bridge for replacement bridge construction. This capital improvements funding is for design and construction of this relocation.

FUNDING SOURCES:	FY26	FY27	FY28	FY29	FY30	TOTAL	
CIP Fund	422,725	2,822,725	-	-	-	$ 3,245,450	Project Estimated
						$ -	
						$ -	Start Date / Completion Date
						$ -	
TOTAL	$ 422,725	$ 2,822,725	$ -	$ -	$ -	$ 3,245,450	07/01/25 / 06/30/27

PROJECT COSTS	Budget							
PROJECT COMPONENTS:	FY26	FY27	FY28	FY29	FY30	Five Year Total	Prior Year Costs	Total Project Cost from Inception
PLANNING	150,000					$ 150,000		$ 150,000
CONSTRUCTION	272,725	2,822,725				$ 3,095,450	-	$ 3,095,450
EQUIPMENT/VEHICLE						$ -	-	$ -
OTHER						$ -	-	$ -
TOTAL	$ 422,725	$ 2,822,725	$ -	$ -	$ -	$ 3,245,450	$ -	$ 3,245,450

ANNUAL OPERATING IMPACT							
DESCRIPTION	FY26	FY27	FY28	FY29	FY30	FIVE YEAR TOTAL	Other:
Personnel						$ -	Expense Type:
Operating						$ -	N/A
Capital Outlay						$ -	Account Number:
Total	$ -	$ -	$ -	$ -	$ -	$ -	

CAPITAL PROJECT EVALUATION CRITERIA DISCUSSION:

NOTES:

DEPARTMENT DIRECTOR RANKING	A - Essential	*PROJECT NUMBER*
DEPARTMENT PRIORITY RANKING		
CIP EVALUATION TEAM RANKING:	A - Essential	

Stormwater, Sewer and Water On-Call Services

Strategic Initiative:	Stormwater, Sewer and Water On-Call Services
Project Type:	Multi-Year Project
Critical Need Ranking:	A - Essential
Location:	Various Locations Throughout the System
Department:	Department of Water Resources
Project Manager:	Sophie Blackstone



Description/Justification:

This capital project will provide a funding source for various on-call stormwater, sewer and water projects which arise as emergencies or critical situations that our Distribution and Collection crews are unable to address due to lack of staff or equipment, or more complex situations.

FUNDING SOURCES:	FY26	FY27	FY28	FY29	FY30	TOTAL	
CIP	250,000	250,000	250,000	250,000	250,000	$ 1,250,000	Project Estimated
						$ -	
						$ -	Start Date / Completion Date
						$ -	
TOTAL	$ 250,000	$ 250,000	$ 250,000	$ 250,000	$ 250,000	$ 1,250,000	07/01/25 – 06/30/30

PROJECT COSTS	Budget							
PROJECT COMPONENTS:	FY26	FY27	FY28	FY29	FY30	Five Year Total	Prior Year Costs	Total Project Cost from Inception
PLANNING						$ -	-	$ -
CONSTRUCTION	250,000	250,000	250,000	250,000	250,000	$ 1,250,000		$ 1,250,000
EQUIPMENT/VEHICLE						$ -	-	$ -
OTHER						$ -	-	$ -
TOTAL	$ 250,000	$ 250,000	$ 250,000	$ 250,000	$ 250,000	$ 1,250,000	$ -	$ 1,250,000

ANNUAL OPERATING IMPACT							
DESCRIPTION	FY26	FY27	FY28	FY29	FY30	FIVE YEAR TOTAL	Other:
Personnel						$ -	Expense Type:
Operating						$ -	N/A
Capital Outlay						$ -	Account Number:
Total	$ -	$ -	$ -	$ -	$ -	$ -	

CAPITAL PROJECT EVALUATION CRITERIA DISCUSSION:

NOTES:

DEPARTMENT DIRECTOR RANKING:	A - Essential
DEPARTMENT PRIORITY RANKING	1
CIP EVALUATION TEAM RANKING:	A - Essential

PROJECT NUMBER

18935

System Monitoring Program

Strategic Initiative:	System Monitoring Program
Project Type:	Multi-Year Project
Critical Need Ranking:	A - Essential
Location:	Various Locations Throughout the System
Department:	Department of Water Resources
Project Manager:	Frank Ferraro



Description/Justification:

The funding for this capital improvements project is for equipment purchases and installation of sensors, meters, solar panels and other equipment that will improve and expand monitoring of the Department of Water Resources water distribution and sanitary sewer collection system pressure, flow, pH, chlorine and other important parameters so that any problems may be properly and quickly diagnosed. The increased monitoring will also enable engineers to better model system conditions, which guides the DWR permitting process and design to properly size upgrades or expansion of mains and/or adjust operation of lift stations, water treatment plants, PRVs and tanks.

FUNDING SOURCES:	FY26	FY27	FY28	FY29	FY30	TOTAL	
CIP Fund	275,000	275,000	275,000	275,000	275,000	$ 1,375,000	Project Estimated
						$ -	
						$ -	Start Date / Completion Date
						$ -	
TOTAL	$ 275,000	$ 275,000	$ 275,000	$ 275,000	$ 275,000	$ 1,375,000	07/01/25 / 06/30/30

PROJECT COSTS	Budget							
PROJECT COMPONENTS:	FY26	FY27	FY28	FY29	FY30	Five Year Total	Prior Year Costs	Total Project Cost from Inception
PLANNING						$ -		$ -
CONSTRUCTION	100,000	100,000	100,000	100,000	100,000	$ 500,000		$ 500,000
EQUIPMENT/VEHICLE	175,000	175,000	175,000	175,000	175,000	$ 875,000		$ 875,000
OTHER						$ -	-	$ -
TOTAL	$ 275,000	$ 275,000	$ 275,000	$ 275,000	$ 275,000	$ 1,375,000	$ -	$ 1,375,000

ANNUAL OPERATING IMPACT							
DESCRIPTION	FY26	FY27	FY28	FY29	FY30	FIVE YEAR TOTAL	Other:
Personnel						$ -	Expense Type:
Operating						$ -	N/A
Capital Outlay						$ -	Account Number:
Total	$ -	$ -	$ -	$ -	$ -	$ -	

CAPITAL PROJECT EVALUATION CRITERIA DISCUSSION:

NOTES:

DEPARTMENT DIRECTOR RANKING:	A - Essential	*PROJECT NUMBER*
DEPARTMENT PRIORITY RANKING	1	
CIP EVALUATION TEAM RANKING:	A - Essential	

Tanks Maintenance Program

Strategic Initiative:	Tanks Maintenance Program
Project Type:	Multi-Year Project
Critical Need Ranking:	A - Essential
Location:	Water Storage Tanks Throughout the System
Department:	Department of Water Resources
Project Manager:	Alejandro Chacon-Meneses



Description/Justification:

Regulatory agencies require potable water tanks be cleaned and inspected on a regular schedule. The water tanks in the system are aging and need regulatory compliance upgrades, including non-grandfathered changes to meet OSHA safety regulations. The tanks are in a highly corrosive chlorine environment, which results in a constant need for spot repairs and/or complete blasting and repainting with epoxy coatings that meet current potable water standards. Water tanks also have complex valve systems which enable them to operate automatically by level and through SCADA controls, and this equipment, as well as lighting and electrical systems must also be regularly maintained.

FUNDING SOURCES:	FY26	FY27	FY28	FY29	FY30	TOTAL	Project Estimated	
CIP Fund	1,700,000	1,200,000	1,200,000	1,200,000	1,200,000	$ 6,500,000		
						$ -		
						$ -	Start Date	Completion Date
						$ -		
TOTAL	$ 1,700,000	$ 1,200,000	$ 1,200,000	$ 1,200,000	$ 1,200,000	$ 6,500,000	07/01/25	06/30/30

PROJECT COSTS	Budget							
PROJECT COMPONENTS:	FY26	FY27	FY28	FY29	FY30	Five Year Total	Prior Year Costs	Total Project Cost from Inception
PLANNING						$ -		$ -
CONSTRUCTION	1,700,000	1,200,000	1,200,000	1,200,000	1,200,000	$ 6,500,000		$ 6,500,000
EQUIPMENT/VEHICLE						$ -	-	$ -
OTHER						$ -	-	$ -
TOTAL	$ 1,700,000	$ 1,200,000	$ 1,200,000	$ 1,200,000	$ 1,200,000	$ 6,500,000	$ -	$ 6,500,000

ANNUAL OPERATING IMPACT							
DESCRIPTION	FY26	FY27	FY28	FY29	FY30	FIVE YEAR TOTAL	Other:
Personnel						$ -	Expense Type:
Operating						$ -	N/A
Capital Outlay						$ -	Account Number:
Total	$ -	$ -	$ -	$ -	$ -	$ -	

CAPITAL PROJECT EVALUATION CRITERIA DISCUSSION:

NOTES:

DEPARTMENT DIRECTOR RANKING:	A - Essential	*PROJECT NUMBER*
DEPARTMENT PRIORITY RANKING	1	
CIP EVALUATION TEAM RANKING:	A - Essential	

Utility Billing Software

Strategic Initiative:	Utility Billing Software
Project Type:	Multi-Year Project
Critical Need Ranking:	A - Essential
Location:	Finance and Administration
Department:	Department of Water Resources
Project Manager:	Amy Bennett



Description/Justification:

The Department of Water Resources currently utilizes a utility billing software for processing monthly utility bills. This project will conduct an evaluation of various utility billing softwares that are utilized in the water industry that can provide improvments and enhancements to the City's current billing system. The most advantageous billing software will be selected and implemented with this project.

FUNDING SOURCES:	FY26	FY27	FY28	FY29	FY30	TOTAL	
CIP Fund	300,000	-	-	-	-	$ 300,000	Project Estimated
						$ -	
						$ -	Start Date / Completion Date
						$ -	
TOTAL	$ 300,000	$ -	$ -	$ -	$ -	$ 300,000	07/01/23 – 06/30/26

PROJECT COSTS	Budget							
PROJECT COMPONENTS:	FY26	FY27	FY28	FY29	FY30	Five Year Total	Prior Year Costs	Total Project Cost from Inception
PLANNING						$ -	400,000	$ 400,000
CONSTRUCTION						$ -	-	$ -
EQUIPMENT/VEHICLE	300,000					$ 300,000		$ 300,000
OTHER						$ -	-	$ -
TOTAL	$ 300,000	$ -	$ -	$ -	$ -	$ 300,000	$ 400,000	$ 700,000

ANNUAL OPERATING IMPACT							
DESCRIPTION	FY26	FY27	FY28	FY29	FY30	FIVE YEAR TOTAL	Other:
Personnel						$ -	Expense Type:
Operating						$ -	N/A
Capital Outlay						$ -	Account Number:
Total	$ -	$ -	$ -	$ -	$ -	$ -	

CAPITAL PROJECT EVALUATION CRITERIA DISCUSSION:

NOTES:

DEPARTMENT DIRECTOR RANKING:	A - Essential
DEPARTMENT PRIORITY RANKING	1
CIP EVALUATION TEAM RANKING:	A - Essential

PROJECT NUMBER

18356

UV Fast Finish Sliplining Curing System

Strategic Initiative:	UV Fast Finish Sliplining Curing System
Project Type:	Single Year Project
Critical Need Ranking:	A - Essential
Location:	Distribution & Collection
Department:	Department of Water Resources
Project Manager:	Kris Griffin



Description/Justification:

The City currently sliplines degraded sewer mains as an alternative to digging and replacing pipe, since the work is often in major roadways. This project funding will be used to purchase a UV Fast Finish Sliplining System to accelerate pipe curing time during the sliplining process, enabling DWR to minimize traffic disruption, and put pipes back into service as fast as possible.

FUNDING SOURCES:	FY26	FY27	FY28	FY29	FY30	TOTAL	
CIP Fund	125,000	-	-	-	-	$ 125,000	Project Estimated
						$ -	
						$ -	Start Date / Completion Date
						$ -	
TOTAL	$ 125,000	$ -	$ -	$ -	$ -	$ 125,000	07/01/25 / 06/30/26

PROJECT COSTS	Budget							
PROJECT COMPONENTS:	FY26	FY27	FY28	FY29	FY30	Five Year Total	Prior Year Costs	Total Project Cost from Inception
PLANNING						$ -		$ -
CONSTRUCTION						$ -	-	$ -
EQUIPMENT/VEHICLE	125,000					$ 125,000	-	$ 125,000
OTHER						$ -	-	$ -
TOTAL	$ 125,000	$ -	$ -	$ -	$ -	$ 125,000	$ -	$ 125,000

ANNUAL OPERATING IMPACT							
DESCRIPTION	FY26	FY27	FY28	FY29	FY30	FIVE YEAR TOTAL	Other:
Personnel						$ -	Expense Type:
Operating						$ -	N/A
Capital Outlay						$ -	Account Number:
Total	$ -	$ -	$ -	$ -	$ -	$ -	

CAPITAL PROJECT EVALUATION CRITERIA DISCUSSION:

NOTES:

DEPARTMENT DIRECTOR RANKING:	A - Essential	*PROJECT NUMBER*
DEPARTMENT PRIORITY RANKING	1	
CIP EVALUATION TEAM RANKING:	A - Essential	

Stormwater, Sewer and Water On-Call Services

Strategic Initiative:	Stormwater, Sewer and Water On-Call Services
Project Type:	Multi-Year Project
Critical Need Ranking:	A - Essential
Location:	Various Locations Throughout the System
Department:	Department of Water Resources
Project Manager:	Sophie Blackstone



Description/Justification:

This capital project will provide a funding source for various on-call stormwater, sewer and water projects which arise as emergencies or critical situations that our Distribution and Collection crews are unable to address due to lack of staff or equipment, or more complex situations.

FUNDING SOURCES:	FY26	FY27	FY28	FY29	FY30	TOTAL	
CIP	200,000	200,000	200,000	200,000	200,000	$ 1,000,000	Project Estimated
						$ -	
						$ -	Start Date / Completion Date
						$ -	
TOTAL	$ 200,000	$ 200,000	$ 200,000	$ 200,000	$ 200,000	$ 1,000,000	07/01/25 – 06/30/30

PROJECT COSTS	Budget							
PROJECT COMPONENTS:	FY26	FY27	FY28	FY29	FY30	Five Year Total	Prior Year Costs	Total Project Cost from Inception
PLANNING						$ -	-	$ -
CONSTRUCTION	200,000	200,000	200,000	200,000	200,000	$ 1,000,000		$ 1,000,000
EQUIPMENT/VEHICLE						$ -	-	$ -
OTHER						$ -	-	$ -
TOTAL	$ 200,000	$ 200,000	$ 200,000	$ 200,000	$ 200,000	$ 1,000,000	$ -	$ 1,000,000

ANNUAL OPERATING IMPACT							
DESCRIPTION	FY26	FY27	FY28	FY29	FY30	FIVE YEAR TOTAL	Other:
Personnel						$ -	Expense Type:
Operating						$ -	N/A
Capital Outlay						$ -	Account Number:
Total	$ -	$ -	$ -	$ -	$ -	$ -	

CAPITAL PROJECT EVALUATION CRITERIA DISCUSSION:

NOTES:

DEPARTMENT DIRECTOR RANKING:	A - Essential	*PROJECT NUMBER*
DEPARTMENT PRIORITY RANKING	1	**19290**
CIP EVALUATION TEAM RANKING:	A - Essential	

Water Reclamation Facilities Electrical Control Upgrades

Strategic Initiative:	Water Reclamation Facilities Electrical Control Upgrades
Project Type:	Multi-Year Project
Critical Need Ranking:	A - Essential
Location:	Water Reclamation Facilities
Department:	Department of Water Resources
Project Manager:	Chris Hamilton





Description/Justification:

The electrical controls at the Water Reclamation Facilities (WRF) need to be upgraded. These facilities are heavily reliant on electrical controls in order to function, and these items are approaching the end of their useful service life. This is a multi-year endeavor to ensure all controls and instrumentation are adequate to serve us well into the future. Additionally, this item includes uninterruptable power supplies and surge protectors to ensure continuity of operations. Additionally, this item includes uninterruptable power supplies and surge protectors to ensure continuity of operations.

FUNDING SOURCES:	FY26	FY27	FY28	FY29	FY30	TOTAL	Project Estimated	
CIP Fund	200,000	2,500,000	2,500,000	-	-	$ 5,200,000		
						$ -		
						$ -	Start Date	Completion Date
						$ -		
TOTAL	$ 200,000	$ 2,500,000	$ 2,500,000	$ -	$ -	$ 5,200,000	07/01/18	06/30/28

PROJECT COSTS	Budget							
PROJECT COMPONENTS:	FY26	FY27	FY28	FY29	FY30	Five Year Total	Prior Year Costs	Total Project Cost from Inception
PLANNING						$ -	-	$ -
CONSTRUCTION		1,000,000	1,000,000			$ 2,000,000	-	$ 2,000,000
EQUIPMENT/VEHICLE	200,000	1,500,000	1,500,000			$ 3,200,000	865,000	$ 4,065,000
OTHER						$ -	-	$ -
TOTAL	$ 200,000	$ 2,500,000	$ 2,500,000	$ -	$ -	$ 5,200,000	$ 865,000	$ 6,065,000

ANNUAL OPERATING IMPACT							
DESCRIPTION	FY26	FY27	FY28	FY29	FY30	FIVE YEAR TOTAL	Other:
Personnel						$ -	Expense Type:
Operating						$ -	N/A
Capital Outlay						$ -	Account Number:
Total	$ -	$ -	$ -	$ -	$ -	$ -	

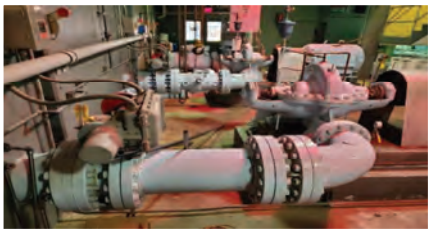
CAPITAL PROJECT EVALUATION CRITERIA DISCUSSION:

NOTES:

DEPARTMENT DIRECTOR RANKING:	A - Essential	*PROJECT NUMBER*
DEPARTMENT PRIORITY RANKING	1	**18502**

Water Treatment Plants NPDES Permit Compliance

Strategic Initiative:	Water Treatment Plants NPDES Permit Compliance
Project Type:	Multi-Year Project
Critical Need Ranking:	A - Essential
Location:	Riverside and Lakeside Water Treatment Plants
Department:	Department of Water Resources
Project Manager:	David McWhorter



Description/Justification:

NPDES has published stricter discharge requirements for chlorine residuals. Both the Riverside and Lakeside Water Treatment Plants have piloted a sodium bisulfate treatment to lower the chlorine residual of discharges to meet these requirements, and design is almost complete for the permanent installation of a sodium bisulfate system to inject this chemical prior to discharging water from the plants.

FUNDING SOURCES:	FY26	FY27	FY28	FY29	FY30	TOTAL	
CIP Fund	250,000	500,000	500,000	-	-	$ 1,250,000	Project Estimated
						$ -	
						$ -	Start Date / Completion Date
						$ -	
TOTAL	$ 250,000	$ 500,000	$ 500,000	$ -	$ -	$ 1,250,000	07/01/21 – 06/30/28

PROJECT COSTS	Budget							
PROJECT COMPONENTS:	FY26	FY27	FY28	FY29	FY30	Five Year Total	Prior Year Costs	Total Project Cost from Inception
PLANNING						$ -	190,000	$ 190,000
CONSTRUCTION	250,000	500,000	500,000			$ 1,250,000		$ 1,250,000
EQUIPMENT/VEHICLE						$ -	-	$ -
OTHER						$ -	-	$ -
TOTAL	$ 250,000	$ 500,000	$ 500,000	$ -	$ -	$ 1,250,000	$ 190,000	$ 1,440,000

ANNUAL OPERATING IMPACT							
DESCRIPTION	FY26	FY27	FY28	FY29	FY30	FIVE YEAR TOTAL	Other:
Personnel						$ -	Expense Type:
Operating						$ -	N/A
Capital Outlay						$ -	Account Number:
Total	$ -	$ -	$ -	$ -	$ -	$ -	

CAPITAL PROJECT EVALUATION CRITERIA DISCUSSION:

NOTES:

DEPARTMENT DIRECTOR RANKING:	A - Essential	*PROJECT NUMBER*
DEPARTMENT PRIORITY RANKING	1	19241
CIP EVALUATION TEAM RANKING:	A - Essential	

Stormwater Rehabilitation Program - FY26

Strategic Initiative:	Stormwater Rehabilitation Program - FY26
Project Type:	Multi-Year Project
Critical Need Ranking:	A - Essential
Location:	Various Locations Throughout the System
Department:	Public Works Managed by Dept. of Water Resources
Project Manager:	Sophie Blackstone



Description/Justification:

Stormwater Rehabilitation Projects are to be funded by SPLOST Referendum. Various projects around the City have been identified for this work for FY26.

FUNDING SOURCES:	FY26	FY27	FY28	FY29	FY30	TOTAL	
SPLOST VIII	1,000,000	-	-	-	-	$ 1,000,000	Project Estimated
						$ -	
						$ -	Start Date / Completion Date
						$ -	
TOTAL	$ 1,000,000	$ -	$ -	$ -	$ -	$ 1,000,000	07/01/25 – 06/30/26

PROJECT COSTS	Budget							
PROJECT COMPONENTS:	FY26	FY27	FY28	FY29	FY30	Five Year Total	Prior Year Costs	Total Project Cost from Inception
PLANNING	200,000					$ 200,000	-	$ 200,000
CONSTRUCTION	800,000					$ 800,000		$ 800,000
EQUIPMENT/VEHICLE						$ -	-	$ -
OTHER						$ -	-	$ -
TOTAL	$ 1,000,000	$ -	$ -	$ -	$ -	$ 1,000,000	$ -	$ 1,000,000

ANNUAL OPERATING IMPACT							
DESCRIPTION	FY26	FY27	FY28	FY29	FY30	FIVE YEAR TOTAL	Other:
Personnel						$ -	Expense Type:
Operating						$ -	N/A
Capital Outlay						$ -	Account Number:
Total	$ -	$ -	$ -	$ -	$ -	$ -	

CAPITAL PROJECT EVALUATION CRITERIA DISCUSSION:

NOTES:

DEPARTMENT DIRECTOR RANKING:	A - Essential	*PROJECT NUMBER*
DEPARTMENT PRIORITY RANKING	1	
CIP EVALUATION TEAM RANKING:	A - Essential	

Paint Hangars A-H

Strategic Initiative:	Facility Upgrade
Project Type:	Multi-Year Project
Critical Need Ranking:	B - Desirable
Location:	Citywide
Department:	Airport
Project Manager:	Lisa Poole



Description/Justification:

This project will address exterior paint issues related to hangars A-H.

FUNDING SOURCES:	FY26	FY27	FY28	FY29	FY30	TOTAL	
Airport Fund	75,000					$ 75,000	Project Estimated
						$ -	
						$ -	Start Date / Completion Date
						$ -	
TOTAL	**$ 75,000**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 75,000**	07/01/25 – 06/30/26

PROJECT COSTS	Budget							
PROJECT COMPONENTS:	**FY26**	**FY27**	**FY28**	**FY29**	**FY30**	**Five Year Total**	**Prior Year Costs**	**Total Project Cost from Inception**
PLANNING						$ -		$ -
CONSTRUCTION	75,000					$ 75,000	75,000	$ 150,000
EQUIPMENT/VEHICLE						$ -		$ -
OTHER						$ -		$ -
TOTAL	**$ 75,000**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 75,000**	**$ 75,000**	**$ 150,000**

ANNUAL OPERATING IMPACT							
DESCRIPTION	**FY25**	**FY26**	**FY27**	**FY28**	**FY29**	**FIVE YEAR TOTAL**	**Other:**
Personnel						$ -	**Expense Type:**
Operating						$ -	Operating Budget Expenses
Capital Outlay						$ -	**Account Number:**
Total	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	

CAPITAL PROJECT EVALUATION CRITERIA DISCUSSION:

LEGAL MANDATES: . ***FISCAL AND BUDGET IMPACTS*** : ***HEALTH & SAFETY IMPACTS: ECONOMIC DEVELOPMENT IMPACTS: ENVIRONMENTAL, AESTHETIC AND SOCIAL EFFECTS: DISTRIBUTIONAL EFFECTS: DISRUPTION/INCONVENIENCE: IMPACT OF DEFERRAL: INTERJURISDICTIONAL EFFECTS*** :

NOTES:

DEPARTMENT DIRECTOR RANKING:	B - Desirable	***PROJECT NUMBER***
DEPARTMENT PRIORITY RANKING:		**50165**
CIP EVALUATION TEAM RANKING:	B - Desirable	

Runway 5 Extension

Strategic Initiative:	Facility Upgrade
Project Type:	Single Year
Critical Need Ranking:	Essential
Location:	Citywide
Department:	Airport
Project Manager:	Lisa Poole



Description/Justification:

This Project will provide matching funds for an anticipated grant to add a 500ft extension of Runway 5.

FUNDING SOURCES:	FY26	FY27	FY28	FY29	FY30	TOTAL	
Airport Fund	125,000					$ 125,000	Project Estimated
						$ -	
						$ -	Start Date / Completion Date
						$ -	
TOTAL	**$ 125,000**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 125,000**	07/01/24 – 06/30/27

PROJECT COSTS	Budget							
PROJECT COMPONENTS:	**FY26**	**FY27**	**FY28**	**FY29**	**FY30**	**Five Year Total**	**Prior Year Costs**	**Total Project Cost from Inception**
PLANNING	125,000					$ 125,000		$ 125,000
CONSTRUCTION						$ -		$ -
EQUIPMENT/VEHICLE						$ -		$ -
OTHER						$ -		$ -
TOTAL	**$ 125,000**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 125,000**	**$ -**	**$ 125,000**

ANNUAL OPERATING IMPACT							
DESCRIPTION	**FY26**	**FY27**	**FY28**	**FY29**	**FY30**	**FIVE YEAR TOTAL**	**Other:**
Personnel						$ -	**Expense Type:**
Operating						$ -	
Capital Outlay						$ -	**Account Number:**
Total	$ -	$ -	$ -	$ -	$ -	$ -	

CAPITAL PROJECT EVALUATION CRITERIA DISCUSSION:

Health and Safety Impacts:

NOTES:

DEPARTMENT DIRECTOR RANKING:	B - Desirable
DEPARTMENT PRIORITY RANKING:	
CIP EVALUATION TEAM RANKING:	B - Desirable

PROJECT NUMBER

50157

Rwy 11/29 Closure and expansion design

Strategic Initiative:	Facility Upgrade
Project Type:	Multi-Year Project
Critical Need Ranking:	A - Essential
Location:	Citywide
Department:	Airport
Project Manager:	Lisa Poole



Description/Justification:

Runway 11/29 Closure and expansion design.

FUNDING SOURCES:	FY26	FY27	FY28	FY29	FY30	TOTAL	
Airport Fund	100,000	100,000				$ 200,000	Project Estimated
						$ -	
						$ -	Start Date / Completion Date
						$ -	
TOTAL	**$ 100,000**	**$ 100,000**	**$ -**	**$ -**	**$ -**	**$ 200,000**	07/01/24 / 06/30/26

PROJECT COSTS	Budget							
PROJECT COMPONENTS:	FY26	FY27	FY28	FY29	FY30	Five Year Total	Prior Year Costs	Total Project Cost from Inception
PLANNING	100,000	100,000				$ 200,000	100,000	$ 300,000
CONSTRUCTION						$ -		$ -
EQUIPMENT/VEHICLE						$ -		$ -
OTHER						$ -		$ -
TOTAL	**$ 100,000**	**$ 100,000**	**$ -**	**$ -**	**$ -**	**$ 200,000**	**$ 100,000**	**$ 300,000**

ANNUAL OPERATING IMPACT							
DESCRIPTION	FY26	FY27	FY28	FY29	FY30	FIVE YEAR TOTAL	Other:
Personnel						$ -	Expense Type:
Operating						$ -	Operating Budget Expenses
Capital Outlay						$ -	Account Number:
Total	$ -	$ -	$ -	$ -	$ -	$ -	

CAPITAL PROJECT EVALUATION CRITERIA DISCUSSION:

Health and Safety Impacts:

NOTES:

DEPARTMENT DIRECTOR RANKING:	B - Desirable	*PROJECT NUMBER*
DEPARTMENT PRIORITY RANKING:		**50162**
CIP EVALUATION TEAM RANKING:	B - Desirable	

Tree Clearing

Strategic Initiative:	Facility Upgrade
Project Type:	Multi-Year Project
Critical Need Ranking:	A - Essential
Location:	Citywide
Department:	Airport
Project Manager:	Lisa Poole



Description/Justification:

This program will remove trees in approach areas. This will facilitate clearing required to meet FAA safety airport inspection measures.

FUNDING SOURCES:	FY26	FY27	FY28	FY29	FY30	TOTAL	
Airport Fund	75,000	75,000	75,000	75,000	75,000	$ 375,000	Project Estimated
						$ -	
						$ -	Start Date / Completion Date
						$ -	
TOTAL	$ 75,000	$ 75,000	$ 75,000	$ 75,000	$ 75,000	$ 375,000	Ongoing / Ongoing

PROJECT COSTS	Budget							
PROJECT COMPONENTS:	FY26	FY27	FY28	FY29	FY30	Five Year Total	Prior Year Costs	Total Project Cost from Inception
PLANNING						$ -		$ -
CONSTRUCTION	75,000	75,000	75,000	75,000	75,000	$ 375,000		$ 375,000
EQUIPMENT/VEHICLE						$ -		$ -
OTHER						$ -		$ -
TOTAL	$ 75,000	$ 75,000	$ 75,000	$ 75,000	$ 75,000	$ 375,000	$ -	$ 375,000

ANNUAL OPERATING IMPACT							
DESCRIPTION	FY25	FY26	FY27	FY28	FY29	FIVE YEAR TOTAL	Other:
Personnel						$ -	Expense Type:
Operating						$ -	Operating Budget Expenses
Capital Outlay						$ -	Account Number:
Total	$ -	$ -	$ -	$ -	$ -	$ -	

CAPITAL PROJECT EVALUATION CRITERIA DISCUSSION:

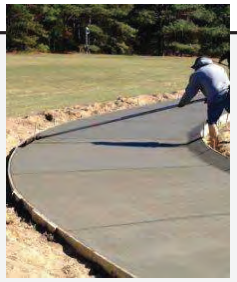
Health and Safety Impacts: The tree clearing project will reduce obstructions in flight paths for all approaches.

NOTES:

DEPARTMENT DIRECTOR RANKING:	B - Desirable	*PROJECT NUMBER*
DEPARTMENT PRIORITY RANKING:		**50159**
CIP EVALUATION TEAM RANKING:	Critical Need Ranking	

Cart Path Replacement

Strategic Initiative:	Golf
Project Type:	Single Year Project
Critical Need Ranking:	A - Essential
Location:	Golf Course
Department:	Golf course Maintenance
Project Manager:	Sheldon Foote



Description/Justification:

Replacement of 300 +/- linear feet of cracked and damaged concrete cart paths.

FUNDING SOURCES:	FY26	FY27	FY28	FY29	FY30	TOTAL	Project Estimated	
General Fund	40,000					$ 40,000		
						$ -		
						$ -	Start Date	Completion Date
						$ -		
TOTAL	**$ 40,000**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 40,000**	07/01/25	06/30/27

PROJECT COSTS	Budget							
PROJECT COMPONENTS:	**FY26**	**FY27**	**FY28**	**FY29**	**FY30**	**Five Year Total**	**Prior Year Costs**	**Total Project Cost from Inception**
PLANNING						$ -		$ -
CONSTRUCTION	40,000					$ 40,000		$ 40,000
EQUIPMENT/VEHICLE						$ -		$ -
OTHER						$ -		$ -
TOTAL	**$ 40,000**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 40,000**	**$ -**	**$ 40,000**

ANNUAL OPERATING IMPACT							
DESCRIPTION	**FY26**	**FY27**	**FY28**	**FY29**	**FY30**	**FIVE YEAR TOTAL**	**Other:**
Personnel						$ -	**Expense Type:**
Operating						$ -	Operating Budget Expenses
Capital Outlay						$ -	**Account Number:**
Total	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	

CAPITAL PROJECT EVALUATION CRITERIA DISCUSSION:

Environmental, aesthetic, and social effects: Replacement of cracked and damaged cart paths is essential preventative maintenance, damaged paths are and aesthetic eye sore. **Impact of deferral:** By delaying the purchase, we risk more panel damage and unnecessary damage to golf carts. When a panel cracks, the panels on either side are weakened and are more likely to show damage quicker.

NOTES:

DEPARTMENT DIRECTOR RANKING:	A - Essential
DEPARTMENT PRIORITY RANKING:	
CIP EVALUATION TEAM RANKING:	A - Essential

PROJECT NUMBER
30019

Toro Sand Pro

Strategic Initiative:	Golf
Project Type:	Single Year Project
Critical Need Ranking:	A - Essential
Location:	Golf Course
Department:	Golf course Maintenance
Project Manager:	Sheldon Foote



Description/Justification:

Replacement of a 1987 sand pro that has exceeded its life expectancy.

FUNDING SOURCES:	FY26	FY27	FY28	FY29	FY30	TOTAL	
General Fund	28,000	-				$ 28,000	Project Estimated
						$ -	
						$ -	Start Date / Completion Date
						$ -	
TOTAL	**$ 28,000**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 28,000**	07/01/25 / 06/30/26

PROJECT COSTS	Budget							
PROJECT COMPONENTS:	**FY26**	**FY27**	**FY28**	**FY29**	**FY30**	**Five Year Total**	**Prior Year Costs**	**Total Project Cost from Inception**
PLANNING						$ -		$ -
CONSTRUCTION						$ -		$ -
EQUIPMENT/VEHICLE	28,000					$ 28,000		$ 28,000
OTHER						$ -		$ -
TOTAL	**$ 28,000**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 28,000**	**$ -**	**$ 28,000**

ANNUAL OPERATING IMPACT							
DESCRIPTION	**FY26**	**FY27**	**FY28**	**FY29**	**FY30**	**FIVE YEAR TOTAL**	**Other:**
Personnel						$ -	**Expense Type:**
Operating						$ -	Operating Budget Expenses
Capital Outlay						$ -	**Account Number:**
Total	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	

CAPITAL PROJECT EVALUATION CRITERIA DISCUSSION:

Environmental, aesthetic, and social effects: Purchase of the sand pro will allow us to continue providing quality playing conditions that customers expect.
Impact of deferral: By delaying the purchase, we risk potential breakdowns and added equipment repair costs.

NOTES:

DEPARTMENT DIRECTOR RANKING:	A - Essential
DEPARTMENT PRIORITY RANKING:	
CIP EVALUATION TEAM RANKING:	A - Essential

PROJECT NUMBER
30016

Salsco Turf Roller

Strategic Initiative:	Golf
Project Type:	Single Year Project
Critical Need Ranking:	A - Essential
Location:	Golf Course
Department:	Golf course Maintenance
Project Manager:	Sheldon Foote



Description/Justification:

Salsco Model 09067 turf roller. We have one roller that we use during aerifying and topdressing, but are limited to this application only. Another unit will allow us to roll greens before tournaments when we do not have enough daylight to mow, improving the quality of the putting surface.

FUNDING SOURCES:	FY26	FY27	FY28	FY29	FY30	TOTAL	Project Estimated	
General Fund	24,000					$ 24,000		
						$ -		
						$ -	Start Date	Completion Date
						$ -		
TOTAL	**$ 24,000**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 24,000**	07/01/25	06/30/26

PROJECT COSTS	Budget							
PROJECT COMPONENTS:	FY26	FY27	FY28	FY29	FY30	Five Year Total	Prior Year Costs	Total Project Cost from Inception
PLANNING						$ -		$ -
CONSTRUCTION						$ -		$ -
EQUIPMENT/VEHICLE	24,000					$ 24,000		$ 24,000
OTHER						$ -		$ -
TOTAL	**$ 24,000**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 24,000**	**$ -**	**$ 24,000**

ANNUAL OPERATING IMPACT							
DESCRIPTION	FY26	FY27	FY28	FY29	FY30	FIVE YEAR TOTAL	Other:
Personnel						$ -	Expense Type:
Operating						$ -	Operating Budget Expenses
Capital Outlay						$ -	Account Number:
Total	$ -	$ -	$ -	$ -	$ -	$ -	

CAPITAL PROJECT EVALUATION CRITERIA DISCUSSION:

Environmental, aesthetic, and social effects: Purchase of the Salsco roller coupled with the one we have will allow us the ability to roll all 18 greens in 2 hours. This will give us the flexibility to roll the greens prior to tournaments and for several weeks after the greens have been aerified, providing the best possible playing conditions.

NOTES:

DEPARTMENT DIRECTOR RANKING:	A - Essential	*PROJECT NUMBER*
DEPARTMENT PRIORITY RANKING:		**30017**
CIP EVALUATION TEAM RANKING:	A - Essential	

Toro Vertical Mower Attachment

Strategic Initiative:	Golf
Project Type:	Single Year Project
Critical Need Ranking:	B - Desirable
Location:	Golf Course
Department:	Golf course Maintenance
Project Manager:	Sheldon Foote



Description/Justification:

Toro Model 5500D Vertical Mower Attachments. These units will greatly increase the turf quality and playability of our fairways.

FUNDING SOURCES:	FY26	FY27	FY28	FY29	FY30	TOTAL	Project Estimated	
General Fund	26,000	-				$ 26,000		
						$ -		
						$ -	Start Date	Completion Date
						$ -		
TOTAL	**$ 26,000**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 26,000**	07/01/25	06/30/26

PROJECT COSTS	Budget							
PROJECT COMPONENTS:	FY26	FY27	FY28	FY29	FY30	Five Year Total	Prior Year Costs	Total Project Cost from Inception
PLANNING						$ -		$ -
CONSTRUCTION						$ -		$ -
EQUIPMENT/VEHICLE	26,000					$ 26,000		$ 26,000
OTHER						$ -		$ -
TOTAL	**$ 26,000**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 26,000**	**$ -**	**$ 26,000**

ANNUAL OPERATING IMPACT							
DESCRIPTION	FY26	FY27	FY28	FY29	FY30	FIVE YEAR TOTAL	Other:
Personnel						$ -	Expense Type:
Operating						$ -	Operating Budget Expenses
Capital Outlay						$ -	Account Number:
Total	$ -	$ -	$ -	$ -	$ -	$ -	

CAPITAL PROJECT EVALUATION CRITERIA DISCUSSION:

Environmental, aesthetic, and social effects: Purchase of Toro Vertical Mower Head attachments coupled with the Toro 5500D mowers will allow us to vertical mow the fairway providing a vastly improved turf quality, providing the best possible playing conditions for our customers.

NOTES:

DEPARTMENT DIRECTOR RANKING:	A - Essential	*PROJECT NUMBER*
DEPARTMENT PRIORITY RANKING:		**30018**
CIP EVALUATION TEAM RANKING:	A - Essential	

Automated Trash Truck

Strategic Initiative:	New Equipment
Project Type:	Single Year Project
Critical Need Ranking:	A - Essential
Location:	Citywide
Department:	Solid Waste
Project Manager:	Billy Carter



Description/Justification:

This equipment will allow staff to collect garbage and recycling on a daily basis.

FUNDING SOURCES:	FY26	FY27	FY28	FY29	FY30	TOTAL	
Solid Waste Fund	$475,000					$ 475,000	Project Estimated
						$ -	
						$ -	Start Date / Completion Date
						$ -	
TOTAL	**$ 475,000**	**$ -**	**$ -**	**$ -**		**$ 475,000**	

PROJECT COSTS	Budget							
PROJECT COMPONENTS:	FY26	FY27	FY28	FY29	FY30	Five Year Total	Prior Year Costs	Total Project Cost from Inception
PLANNING						$ -		$ -
CONSTRUCTION						$ -		$ -
EQUIPMENT/VEHICLE	$475,000					$ 475,000		$ 475,000
OTHER						$ -		$ -
TOTAL	**$ 475,000**	**$ -**	**$ -**	**$ -**		**$ 475,000**	**$ -**	**$ 475,000**

ANNUAL OPERATING IMPACT							
DESCRIPTION	FY26	FY27	FY28	FY29	FY30	FIVE YEAR TOTAL	Other:
Personnel						$0	Expense Type:
Operating	$5,000	$5,000	$5,000	$5,000	$5,000	$25,000	Operating Budget Expenses
Capital Outlay						$0	Account Number:
Total	**$5,000**	**$ 5,000**	**$ 5,000**	**$ 5,000**	**$ 5,000**	**$ 25,000**	

CAPITAL PROJECT EVALUATION CRITERIA DISCUSSION:

LEGAL MANDATES: No legal mandates to meet. ***FISCAL AND BUDGET IMPACTS*** : Project will be paid out of Solid Waste Fund. ***HEALTH & SAFETY IMPACTS:*** There are no major health and safety impacts, though usually new equipment has improved safety features. ***ECONOMIC DEVELOPMENT IMPACTS:*** There are no economic development impacts. ***ENVIRONMENTAL, AESTHETIC AND SOCIAL EFFECTS:*** There are no environmental, aesthetic, or social effects. ***DISTRIBUTIONAL EFFECTS:*** Work crews will benefit from the purchase of new equipment. ***DISRUPTION/INCONVENIENCE:*** The project presents no complications on being implemented as planned. ***IMPACT OF DEFERRAL:*** If the purchase has to be deferred the current equipment will continue to be used. ***INTERJURISDICTIONAL EFFECTS*** : There are no interjurisdictional effects of this project. There is no uncertainty or risk associated with this project.

NOTES:

DEPARTMENT DIRECTOR RANKING:	A - Essential
DEPARTMENT PRIORITY RANKING:	1
CIP EVALUATION TEAM RANKING:	A - Essential

PROJECT NUMBER

93273

City of
GAINESVILLE
Debt Program

Debt Service Fund Summary

The City has five Revenue Refunding Bond issues being paid by property taxes and revenue. These bonds remain under 10% of the City's Total assessed value prescribed under Georgia Law.

Bond Summary

e e e o d Frances Meadows Aquatic Center and Golf Course Bond - Series 2015 A&B (Moody's AA2) This $11,230,000 issue was made to develop and build the Frances Meadows Aquatic Center and restructure the existing municipal golf course. This issue has an interest rate of 2.556% and a remaining balance as of July 1, 2025 of $2 920 000. It is scheduled to be fully repaid in FY2029.

e e e o d Parking Deck - Series 2009A (Moody's Aa2)
This $6,230,000 issue was made to demolish and rebuild a parking deck with greater capacity. This issue has an interest rates from 3.00 - 4.625% and a remaining balance as of July 1, 2025 of $175,000. It is scheduled to be fully repaid in FY2026.

e e e o d 622 Main Street - Series 2013 (Moody's Aa2)
This $7,335,000 issue was made to purchase land and building at 622 Main street. This issue has a remaining balance, as of July 1, 2025, of $1,745 000 and is scheduled to be fully repaid in FY2028.

e e e o d Parking Deck Expansion - Series 2018 (Moody's Aa2)
This $4,695,000 issue was made to add two additional levels to the City parking deck. This issue has an interest rate of 3.99% and a remaining balance, as of July 1, 2025, of $3,310 000 and is scheduled to be fully repaid in FY2034.

Tax-Exempt and Taxable Revenue Bonds The Coop, Boathouse, and Retail Space - Series 2022A and 2022B (Moody's Aa1)
This $33,970,000 (Series 2022A) and $3,065,000 (Series B) issue were made to fund three City projects. These projects are the Youth Sports Complex ("The Coop"), The Boathouse at the LLOP rowing venue, and retail space. This issue has an interest rate of 4.076% (Series 2022A) and 5.280% (Series 2022B) and are scheduled to be fully repaid in FY2044 (Series 2022A) and FY2038 (Series 2022B).

Rating Description

Investment Grade	Highest credit quality	Aaa
	Very high credit quality	Aa1, Aa2, Aa3
	High credit quality	A1, A2, A3
	Adequate credit quality	Baa1, Baa2, Baa3

DEBT SERVICE FUND

FUND DESCRIPTION:

The Debt Service Fund is used to account for the accumulation of resources and payment of general government long-term debt principal and interest from governmental resources.

Entering into fiscal year 2026, the City of Gainesville's general obligation debt is projected to be $0.00

$ -

Georgia law provides that general obligation debt be no greater than 10% of the City's total assessed value. This 10%, minus general obligation bonds outstanding is classified as the government's legal debt margin. A computation of the City's legal debt margin follows:

Net General Obligation Bond Tax Digest	$	9,995,578,871
Debt Limit - 10% of Assessed Value	$	999,557,887
Less General Obligation Bonds Outstanding		-
Legal Debt Margin	**$**	**999,557,887**

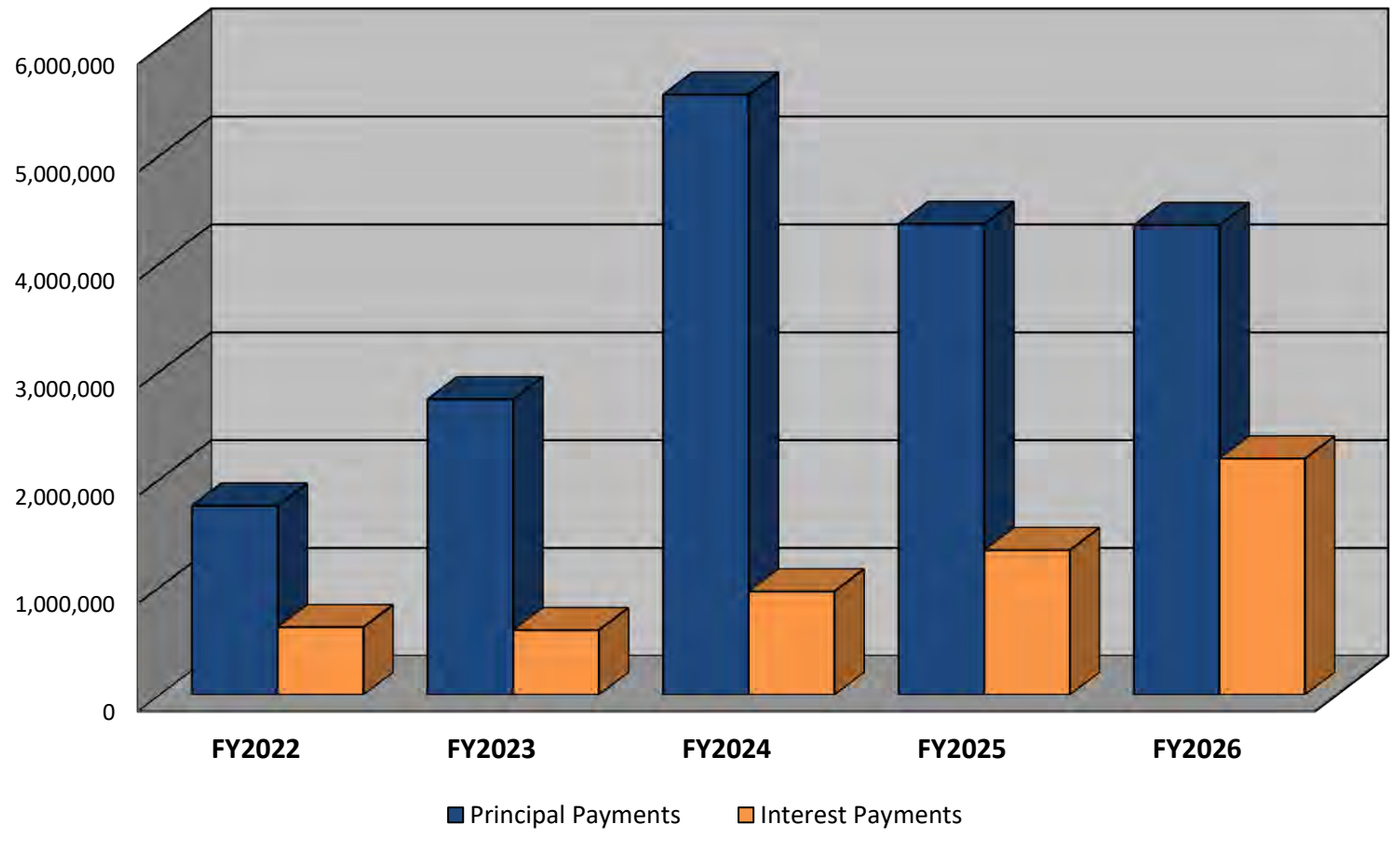
Bonded debt per capita, based on an estimated population of 43,417 is $1,081.

The City does not anticipate any new capital leases during FY2026.

DEBT SERVICE FUND SUMMARY

REVENUES	FY2024 ACTUAL	FY2025 BUDGET	FY2026 BUDGET
Millage Rate	0.510	0.510	0.510
Taxes	$ 4,288,958	$ 4,571,618	$ 4,690,783
Interest on Investments	1,142,533	11,208	41,821
Transfers in	1,268,971	1,268,971	1,268,144
Miscellaneous Revenue	-	-	304,765
Budgeted Fund Balance	-	304,765	157,168
Total Revenues	6,700,462	6,156,562	6,462,681
EXPENDITURES			
Bond Principal and Interest	4,030,748	5,972,491	6,452,977
Lease Principal and Interest	1,673,820	-	-
Other Costs	9,219	184,071	9,704
Available for Future Debt Service	-	-	-
Total Expenditures	5,713,787	6,156,562	6,462,681
Excess Revenues Over/(Under) Expenses	$ 986,675	$ -	$ -

Five Year Principal and Interest Trend



DEPARTMENTAL INFORMATION

This section displays all Detail for each Department/Division of the City. This section contains specific information for each department, division, component unit and The Authorized positions.

PROJECTED REVENUES AND OTHER SOURCES

GENERAL FUND SUMMARY

REVENUE SOURCE	FY2024 ACTUAL	FY2025 BUDGET	FY2026 BUDGET	% CHANGE
Millage Rate	0.397	0.239	0.230	
Current Real & Personal	$ 1,934,130	$ 2,021,913	$ 2,141,361	5.9%
Current Real & Personal Tax Credit	(15,400)	-	-	N/A
Motor Vehicle	2,506,343	995,707	1,295,470	30.1%
Total Current Taxes	4,425,073	3,017,620	3,436,831	13.9%
Prior Year	21,738	19,909	19,909	0.0%
Penalties & Interest	46,287	22,974	22,974	0.0%
Total Property Taxes	4,493,098	3,060,503	3,479,714	13.7%
Intangible Tax	172,517	128,902	142,449	10.5%
Real Estate Transfer Tax	84,833	51,062	51,062	0.0%
Insurance Premium Tax	3,755,911	2,591,703	2,733,541	5.5%
Local Option Sales Tax	11,968,765	8,307,080	8,607,080	3.6%
Local Option Energy Tax	168,232	93,092	103,314	11.0%
Payment in Lieu of Taxes	20,000	36,000	36,000	0.0%
Occupational Tax	1,233,424	1,100,300	1,100,300	0.0%
Alcoholic Beverage Taxes	1,653,717	1,140,237	1,191,952	4.5%
Franchise Fees	5,169,659	4,309,419	4,765,827	10.6%
Total Other Taxes	24,227,058	17,757,795	18,731,525	5.5%
Fines, Fees, and Forfeitures	1,337,660	955,295	1,053,282	10.3%
Permits and Zoning Fees	556,543	526,333	539,234	2.5%
Other Fees and Licenses	769,193	437,656	448,620	2.5%
Realized Gain or Loss on Investments	2,979,609	295,035	1,095,629	271.4%
Intergovernmental	875,170	659,124	710,800	7.8%
Cemetery Lot Sales	198,390	145,715	145,715	0.0%
Miscellaneous	478,856	358,401	370,403	3.3%
Indirect Charges for Services	2,892,706	3,051,035	3,343,021	9.6%
Total Other	10,088,127	6,428,594	7,706,704	19.9%
Total Operating Revenues	38,808,283	27,246,892	29,917,943	9.8%
Other Financing Sources				
Transfers from Other Funds	4,537,028	3,915,182	4,603,311	17.6%
Sale of General Fixed Assets	61,662	51,888	51,887	0.0%
Budgeted Fund Balance	-	6,430,200	4,299,000	-33.1%
Total Other Financing Sources	4,598,690	10,397,270	8,954,198	-13.9%
Total Revenues & Other Sources	$ 43,406,973	$ 37,644,162	$ 38,872,141	3.3%

SUMMARY OF EXPENDITURES & OTHER USES

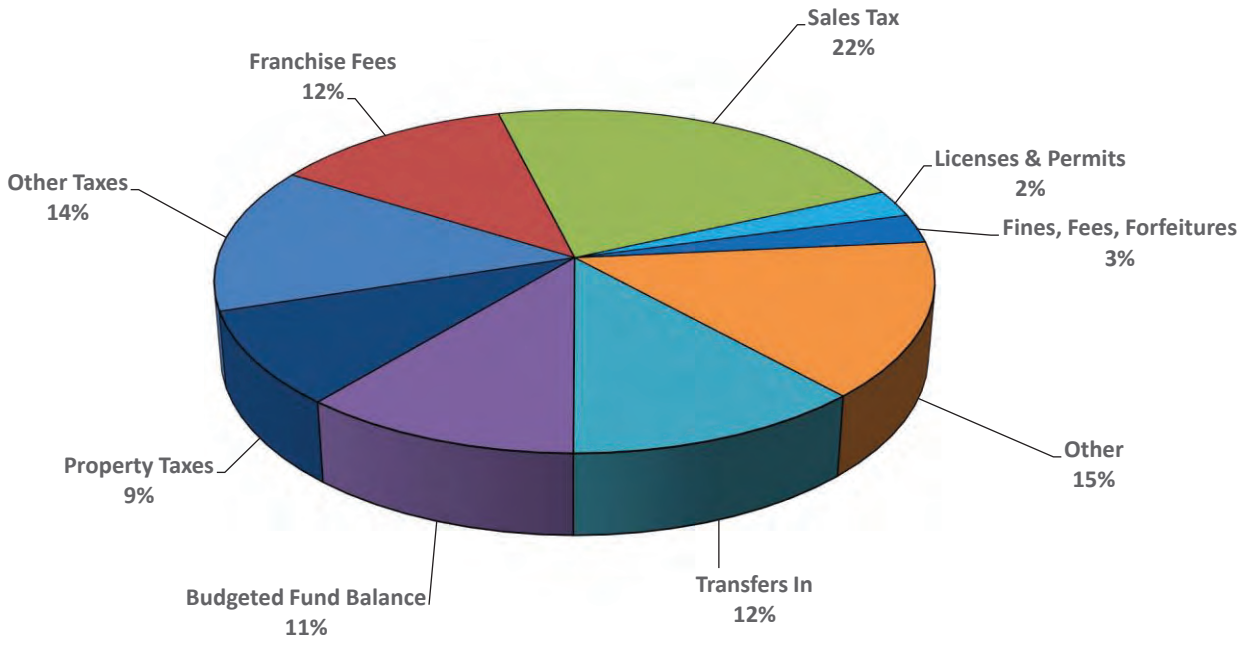
GENERAL FUND SUMMARY

DEPARTMENTAL EXPENDITURES	FY2024 ACTUAL	FY2025 BUDGET	FY2026 BUDGET	% CHANGE
City Council	$ 354,907	$ 610,391	$ 707,490	15.9%
City Manager's Office	1,201,336	1,481,613	1,534,652	3.6%
Financial Services	1,785,197	1,957,294	2,062,629	5.4%
Municipal Court	681,542	809,765	854,461	5.5%
Information Technology	2,178,078	1,456,038	2,631,737	80.7%
Administrative Services	1,311,774	1,523,020	1,535,888	0.8%
Police	7,109,067	7,918,746	8,477,656	7.1%
Public Lands & Buildings	1,154,460	1,663,699	1,669,700	0.4%
Public Relations	351,080	415,610	445,302	7.1%
Engineering Services	1,469,008	1,639,031	1,742,592	6.3%
Traffic Services	1,712,123	1,787,369	1,981,097	10.8%
Street Maintenance & Construction	2,068,120	2,897,944	3,026,460	4.4%
Stormwater	80,783	97,688	95,823	-1.9%
Cemetery	794,436	963,902	1,003,280	4.1%
Planning and Zoning	1,120,054	1,382,340	1,664,999	20.4%
Inspections	473,323	587,490	632,689	7.7%
Code Enforcement	529,978	630,580	650,332	3.1%
Agency Allocations - Other	63,203	65,577	72,311	10.3%
Contingency	-	618,866	777,839	25.7%
Departmental Expenditures	24,438,469	28,506,963	31,566,937	10.7%
Other Uses:				
TRANSFERS TO:				
Community Service Center Fund	1,078,033	1,213,484	1,213,484	0.0%
Fire Services District	-	1,139,778	1,272,376	11.6%
Police Services District	1,000,000	-	-	N/A
Golf Course Fund	120,000	140,000	124,800	-10.9%
Grants Special Revenue Fund	-	-	-	N/A
Land Bank Authority	60,000	100,000	-	-100.0%
Total Other Transfers	2,258,033	2,593,262	2,610,660	0.7%
CAPITAL TRANSFERS TO:				
Capital Project Funds	16,850,815	6,543,937	4,694,544	-28.3%
Total Other Uses	19,108,848	9,137,199	7,305,204	-20.0%
Total Expenditures & Other Uses	43,547,317	37,644,162	38,872,141	3.3%
Revenues Over / (Under) Expenditures	$ (140,344)	$ -	$ -	N/A

GENERAL FUND REVENUES BY CATEGORY

	FY2024 ACTUAL	FY2025 BUDGET	FY2026 BUDGET	% OF TOTAL
Property Taxes	$ 4,493,098	$ 3,060,503	$ 3,479,714	9.0%
Other Taxes	7,088,634	5,141,296	5,358,618	13.8%
Franchise Fees	5,169,659	4,309,419	4,765,827	12.3%
Sales Tax	11,968,765	8,307,080	8,607,080	22.1%
Licenses & Permits	1,325,736	963,989	987,854	2.5%
Fines, Fees, Forfeitures	1,337,660	955,295	1,053,282	2.7%
Other	7,486,393	4,561,198	5,717,455	14.7%
Transfers In	4,537,028	3,915,182	4,603,311	11.8%
Budgeted Fund Balance	-	6,430,200	4,299,000	11.1%
Total General Fund	$ 43,406,973	$ 37,644,162	$ 38,872,141	100.0%

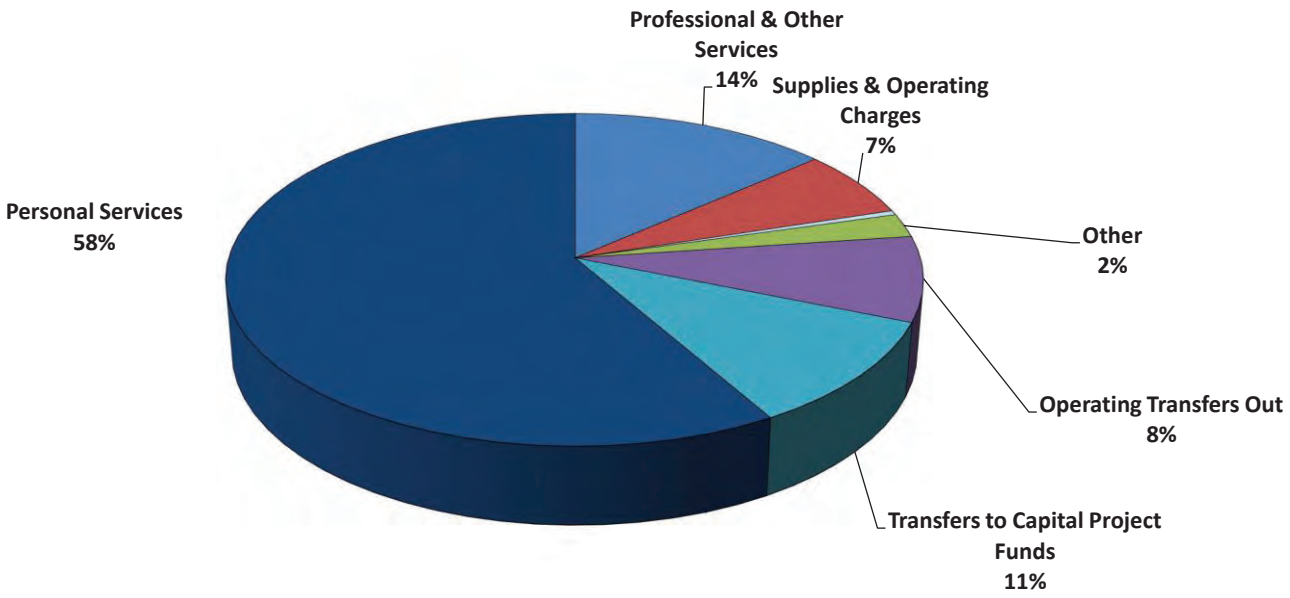
GENERAL FUND REVENUES % CHANGE YOY BY CATEGORY



GENERAL FUND EXPENDITURES BY CATEGORY

	FY2024 ACTUAL	FY2025 BUDGET	FY2026 BUDGET	% OF TOTAL
Personal Services	$ 14,700,311	$ 20,861,248	$ 22,678,950	58.3%
Professional & Other Services	2,707,155	4,412,505	5,289,475	13.6%
Supplies & Operating Charges	2,031,923	2,442,766	2,543,361	6.5%
Capital Outlay	26,777	66,000	165,000	0.4%
Other	292,490	724,444	890,151	2.3%
Operating Transfers Out	2,258,033	2,954,199	3,214,004	8.3%
Transfers to Capital Project Funds	16,850,815	6,183,000	4,091,200	10.5%
Total General Fund	$ 38,867,504	$ 37,644,162	$ 38,872,141	100.0%

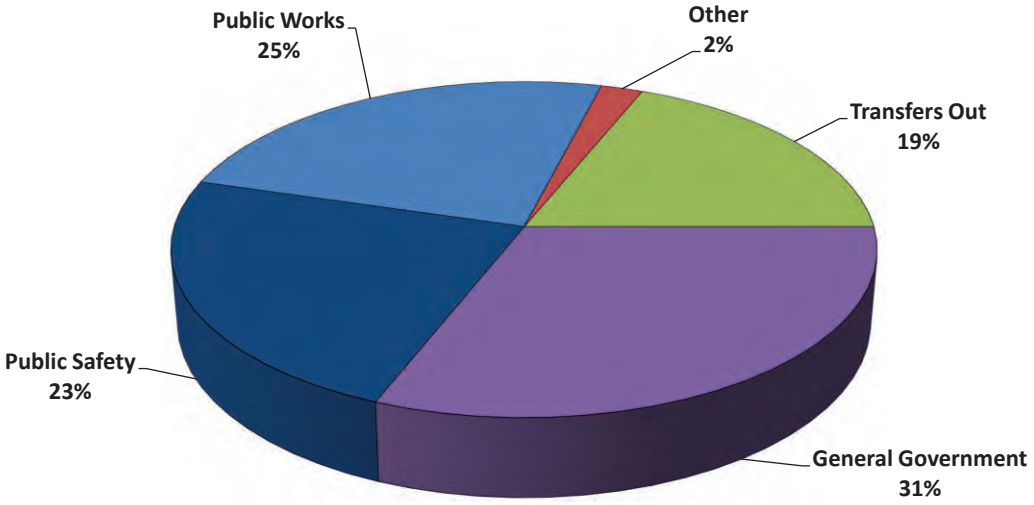
GENERAL FUND EXPENDITURES % CHANGE YOY BY CATEGORY



GENERAL FUND EXPENDITURES BY SERVICE GROUP

	FY2024 ACTUAL	FY2025 BUDGET	FY2026 BUDGET	% OF TOTAL
General Government	$ 9,457,291	$ 10,223,561	$ 12,069,847	31.1%
Public Safety	7,639,045	8,549,326	9,127,988	23.5%
Public Works	7,278,930	9,049,633	9,518,952	24.5%
Other	63,203	684,443	850,150	2.2%
Transfers Out	19,108,848	9,137,199	7,305,204	18.8%
Total General Fund	$ 43,547,317	$ 37,644,162	$ 38,872,141	100.0%

GENERAL FUND EXPENDITURES % CHANGE YOY BY SERVICE GROUP



MAYOR AND COUNCIL

DEPARTMENT DESCRIPTION:

The Mayor and five Council Members represent the governing body of the City of Gainesville. One Council Member resides in each ward. Each member of the governing body is elected by the voters of the city at-large. The members of the governing body are elected via nonpartisan elections to serve four year terms which are staggered.

EXPENDITURE SUMMARY

Funding Source: General Fund	**FY2024 ACTUAL**	**FY2025 BUDGET**	**FY2026 BUDGET**
Personal Services	307,659	314,647	368,568
Professional & Other Services	190,368	261,793	309,971
Supplies & Operating Charges	54,040	33,951	28,951
Capital Outlay	-	-	
	$ 552,067	$ 610,391	$ 707,490

MISSION STATEMENT:

To establish policy direction and execute legislative decision making for the Gainesville City Government.

GOALS & OBJECTIVES:

1. ***Economic Development***

* Continue facilitation and coordination of significant privately-led developments that are planned within the City, including in downtown and midtown.
* Continue efforts and engage the Gainesville business community in conversations on how the City can better and further facilitate the growth of existing businesses and foster a culture for new business development.
* Promote systematic land use growth.

2. ***Stewardship***

* Coordinate with Public Works to implement improvements identified in the transportation master plan, including beginning design for improvements on Green Street.
* Design and seek funding for construction of the gap segments of the Highlands to Island Trail within the City including complementary gathering spaces along and adjacent to the Trail.
* Utilize both private contractors and in-house staff to ensure the maximum efficiency of resources for the repair and resurfacing of the City's roadways.

3. ***Culture of Safety***

* Research, acquire, and deploy technological assets to augment staffing and assist in the reduction of crime within the City.
* Provide and maintain a safe work environment.
* Reduction of security vulnerabilities in citywide network topology.

4. ***Regional Destination***

* Provide high quality, clean, safe, accessible and diversified park amenities and open spaces that support opportunities for active and passive recreation for all citizens through continuous inspection of all parks and facilities.
* Improve golf course facility infrastructure.
* Create additional vibrant public open spaces.

5. ***Spirit of Community***

* Support Vision 2030 Public Art Committee's efforts to incorporate more public art into areas of the City.
* Work with the local Placemaking Collaborative to implement placemaking practices within downtown.
* Complete streetscaping within the downtown area, including Washington and Bradford Streets.

CITY MANAGER'S OFFICE

DEPARTMENT DESCRIPTION:

The City Manager is the Chief Executive and Administrative Officer of Gainesville appointed by the Mayor and Council. The City Manager's Office is responsible for the execution of policies, directives, and legislative action of the Governing Body. The City Manager's Office includes the City Clerk. The City Clerk prepares meeting items and agendas, records actions of the Governing Body, coordinates assignments to boards and committees of the City, maintains records of the governing body, oversees the adoption and publication of the Code of Ordinances and manages municipal elections.

EXPENDITURE SUMMARY

Funding Source: General Fund	**FY2024 ACTUAL**	**FY2025 BUDGET**	**FY2026 BUDGET**
Personal Services	916,426	1,160,694	1,211,967
Professional & Other Services	229,530	274,505	276,271
Supplies & Operating Charges	38,914	46,414	46,414
Capital Outlay	-	-	
	$ 1,184,870	$ 1,481,613	$ 1,534,652

MISSION STATEMENT:

To ensure the strategic priorities of the Governing Body are achieved through properly managing and utilizing city resources, effectively communicating with and engaging others, and by providing strategic direction and support to all city departments.

GOALS & OBJECTIVES:

1. ***Facilitate essential strategic planning initiatives and infrastructure improvements throughout the City.***
   * Coordinate with Public Works to implement improvements identified in the transportation master plan, including beginning design for improvements on Green Street.
   * Design and seek funding for construction of the gap segments of the Highlands to Island Trail within the City including complementary gathering spaces along and adjacent to the Trail.
2. ***Engage in economic development activities to support and encourage business growth in the City.***
   * Continue facilitation and coordination of significant privately-led developments that are planned within the City, including in downtown and midtown.
   * Continue efforts and engage the Gainesville business community in conversations on how the City can better and further facilitate the growth of existing businesses and foster a culture for new business development.
3. ***Beautify public areas of the City.***
   * Support Vision 2030 Public Art Committee's efforts to incorporate more public art into areas of the City.
   * Work with the local Placemaking Collaborative to implement placemaking practices within downtown.
   * Complete streetscaping within the downtown area.

Performance Measures

MEASURES	City Wide Strategic Priority	ACTUAL			Thru 12/31	BUDGET	
		FY2022	**FY2023**	**FY2024**	**FY2025**	**FY2025**	**FY2026**
Funds allocated for Infrastructure Improvements	S	84.85M	84.85M	35.92M	36.3M	35.1M	36.4M
Number of Registered Businesses in the City	ED	2,587	2,587	2,625	2,650	2,675	2,900
Funding for Beautification Improvement Projects	SC	2.72M	2.72M	2.36M	3.2M	2.05M	2.05M

FINANCIAL SERVICES DEPARTMENT

DEPARTMENT DESCRIPTION:

The Financial Services Department is accountable for financial activity, including reporting, investments, purchasing, budget, revenue collections, and capital asset tracking.

EXPENDITURE SUMMARY

Funding Source: General Fund	**FY2024 ACTUAL**	**FY2025 BUDGET**	**FY2026 BUDGET**
Personal Services	1,393,631	1,664,302	1,768,686
Professional & Other Services	228,567	228,567	230,173
Supplies & Operating Charges	62,925	64,425	63,770
Capital Outlay	-	-	
	$ 1,685,123	$ 1,957,294	$ 2,062,629

MISSION STATEMENT:

To protect and improve the financial health of the City and teach, encourage, and assure good stewardship of City resources. To promote best management practices throughout the City's departments and provide high quality and reliable information and assistance for all administrative functions in a manner that is timely and error-free.

GOALS & OBJECTIVES:

1. ***Assure and support continued compliance with applicable laws and regulations, determining and recommending changes as appropriate.***
   * Work with Rushton and Company to implement new GASB Statements to ensure audit compliance and the highest standard of fiscal accountability.
2. ***Utilize technology to improve efficiencies and decrease costs.***
   * Improve Capital Project Tracking.
   * Research and implement alternative ways to collect payments.
3. ***Protect and improve the financial resources of the City.***
   * Update all financial reports to a more modern appearance with enhanced readability and more transparency.
   * Maximize investment earnings.

PERFORMANCE MEASURES:

MEASURES	City Wide Strategic	ACTUAL			YTD thru 12/31	BUDGET	
		FY2022	**FY2023**	**FY2024**	**FY2025**	**FY2025**	**FY2026**
Govt. Finance Officers Assoc Awards	S	62	65	68	70	71	74
Credit Agency Bond Rating	S	Aa1	Aa1	Aa1	Aa1	Aa1	Aa1
Accounts Payable checks issued	S	13,527	13,845	14,000	13,900	14,750	14,000
Average Yield Earned (Interest)	S	0.47%	1.50%	3.00%	3.25%	3.25%	3.37%
Fixed Assets maintained	S	3,656	3,656	3,700	3,725	3,750	3,850

INFORMATION TECHNOLOGY

DEPARTMENT DESCRIPTION:

Information Technology is responsible for providing strategic technology direction, IT/Cyber security efforts, central IT support organization, IT operational policies and standards, coordinating major City-wide initiatives including: IT project management, the City's IT budget, City-wide technologies and applications, and the City's internal websites.

EXPENDITURE SUMMARY

Funding Source: General Fund	**FY2024 ACTUAL**	**FY2025 BUDGET**	**FY2026 BUDGET**
Personal Services	936,611	1,024,662	1,491,549
Professional & Other Services	477,342	608,282	1,107,373
Supplies & Operating Charges	30,755	30,755	32,815
Capital Outlay	-	-	
	$ 1,444,708	$ 1,663,699	$ 2,631,737

MISSION STATEMENT:

To deliver the best proven technology and services available for computer processing, data management, telecommunications, and critical business systems to both the employees of the city as well as the public through excellent customer service, continuous improvement, innovative problem-solving, adherence to standardized industry best practices and collaborative solutions.

GOALS & OBJECTIVES:

1. ***Fully engage with other Departments--provide guidance and leadership in all IT & Cybersecurity areas***

* Be proactive; communicate & collaborate; drive technology decisions; lead and successfully deliver on commitments

2. ***Drive innovation--design & deploy right-sized solutions that move the City forward to help achieve its goals***

* Research and architect technology projects that "Grow" and/or "Transform" the City's capabilities and/or services in a meaningful way while also responsibly stewarding the IT budget

3. ***Achieve a high level of Customer Satisfaction in IT Service & Support***

* Provide excellent Customer Service on IT Calls, IT Tickets, IT Outages, IT Projects, and all other interactions across the City

4. ***Ensure the ongoing continuity of City operations that rely upon Information Technologies***

* Expand and mature the City's Cybersecurity Program to proactively identify, assess, and remediate technological risks that could result in lapses in confidentiality, integrity, and/or availability of City data and systems

PERFORMANCE MEASURES:

MEASURES	City Wide Strategic Priority	ACTUAL			Thru 12/31	BUDGET	
		FY2022	**FY2023**	**FY2024**	**FY2025**	**FY2025**	**FY2026**
Resolve Issues sent to the IT Help Desk quickly and successfully (% of tickets resolved within established times)	S	94.9%	94.9%	95.0%	99.5%	95.0%	96.0%
Maintain user workstations and servers with current patches and updates (% of total devices property maintained)	S	99.1%	99.1%	99.0%	93.0%	98.0%	98.0%
Ensure backups are functional and completed	S	99.0%	99.0%	99.0%	100.0%	99.0%	99.0%
Network/Application Availability	S	99.9%	99.9%	99.0%	98.0%	98.0%	99.0%

HUMAN RESOURCES

DEPARTMENT DESCRIPTION:

The Human Resources Department works closely with all City Departments and the Public. We facilitate recruitment; job classification; employee relations and benefits; workforce development and risk management for the City. Human Resources strives to attract and retain a qualified workforce and to keep a positive employee morale through benefits, services, and training opportunities. Risk Management works diligently to provide a safe work environment for all employees as well as to protect public assets from loss.

EXPENDITURE SUMMARY

Funding Source: General Fund	**FY2024 ACTUAL**	**FY2025 BUDGET**	**FY2026 BUDGET**
Personal Services	918,287	1,088,764	1,076,450
Professional & Other Services	279,869	292,004	347,828
Supplies & Operating Charges	76,410	75,270	111,610
Capital Outlay	-	-	-
	$ 1,274,566	$ 1,456,038	$ 1,535,888

MISSION STATEMENT:

The City of Gainesville's Human Resources Department is committed to delivering great customer service with a sense of warmth, friendliness, and individual pride to employees and citizens. We promote a work environment that is characterized by fair treatment of staff, open communications, personal accountability, trust and mutual respect while maintaining company compliance with employment and labor laws. Our goal is to ensure that our workforce is in a safe and discrimination/harassment free environment, reflects the diversity of the community, has opportunity for learning and personal growth, and is appropriately classified and equitably compensated. We also protect the valued assets (people, reputation and property) of the City of Gainesville, and its Citizens, through effective loss prevention, claims administration and risk financing.

GOALS & OBJECTIVES:

1. ***Ensure the City remains compliant with State and Federal Laws governing Personnel.***

* Keep abreast of changes in Employment/Personnel Law through research and information sent out by Associations, HR Literature, and the media.
* Revise policies, forms and practices regarding Personnel as State and/or Federal Law dictates.

2. ***Retain and attract high quality and productive employees.***

* Explore creative options for retaining workforce.
* Continue researching trends for creative job postings.
* Research better opportunities for attracting job postings.
* Strengthen and expand partnership with schools to grow WBL program.
* Revamp the Gainesville Leadership Academy.
* Enhance appreciation programs to boost morale of current workforce.
* Continue to monitor Check-Ins and Stay Interview program.
* Push to do hiring events/job fairs in more diverse areas in town and across the state.

3. ***Efficiently and accurately maintain personnel processes and records.***

* Continue internal audit procedures to ensure accuracy with benefit deductions and reporting of retirement information.
* Full audit of retiree benefits.

4. ***Provide and maintain a safe work environment.***

* Provide on-site and online training in a variety of safety topics to City Departments.
* Analyze previous accidents and injuries, on the departmental level, in order to determine how to allocate accident prevention funds most effectively.
* Conduct routine inspections within City Departments in order to identify and mitigate workplace hazards.
* Conduct safety trainings and implement panic buttons in GAB offices.

PERFORMANCE MEASURES:

MEASURES	City Wide Strategic Priority	ACTUAL			Thru 12/31	BUDGET	
		FY2022	**FY2023**	**FY2024**	**FY2025**	**FY2025**	**FY2026**
% of Personnel Policies & Procedures Reviewed	S	75%	25%	25%	100%	25%	25%
Turn over ratio (%)	S	19%	12%	13%	11%	13%	11%
Lost time Hrs. (due to injury)	CS	742.75 hrs.	796.25 hrs.	700 hrs.	1,720 hrs.	800 hrs.	1,000 hrs.
Lost Time Injury Claim Occurrences	CS	21	13	6	12	10	10

PUBLIC WORKS DEPARTMENT

DEPARTMENT DESCRIPTION:

The Public Works Department is comprised of 5 General Fund divisions: Public Lands and Buildings (PL&B), Engineering, Traffic Engineering, Street Maintenance, and the Cemetery. PL&B ensures a safe, functional, comfortable, clean, attractive and pleasant environment in the buildings under its management. The Engineering division is responsible for the planning, design, project management, and construction of public improvements funded by the City. The Cemetery is responsible for the development, operation, and maintenance of two City owned cemeteries consisting of over 75 developed acres. Traffic Engineering is responsible for the effective operation of 91 signalized intersections, signs and markings for pedestrian and vehicular activity. Street Maintenance is responsible for the repair and maintenance of all streets, sidewalks, storm drainage infrastructure, rights-of-way, and other related facilities located within the City of Gainesville.

EXPENDITURE SUMMARY

Funding Source: General Fund	FY2024 ACTUAL	FY2025 BUDGET	FY2026 BUDGET
Personal Services	4,691,873	5,533,232	5,936,763
Professional & Other Services	1,448,978	1,611,284	1,690,466
Supplies & Operating Charges	1,543,825	1,600,750	1,630,900
Capital Outlay	65,000	66,000	165,000
	$ 7,749,676	$ 8,811,266	$ 9,423,129

MISSION STATEMENT:

To provide high quality and efficient services in order to protect and improve the infrastructure, streets, traffic, lands, Buildings and the environment of the City of Gainesville. Functional areas are Engineering, Street Maintenance, Traffic Engineering, Public Lands and buildings and the Alta Vista Cemetery.

GOALS & OBJECTIVES:

1. ***Improve and expand the City's transportation infrastructure.***
   * Work to implement projects identified in the Transportation Master Plan.
   * Utilize both private contractors and in-house staff to ensure the maximum efficiency of resources for the repair and resurfacing of the City's roadways.
   * Identify and strategically use available funding sources at the Federal, State and local level to improve City infrastructure.
2. ***Improve conditions of City's sidewalks, public areas, and Rights of Ways.***
   * Utilize Public Work's staff and inmate crews to control litter, sweep streets, and improve the general appearance of the City's streets, right of ways, and public areas.
   * Continue to implement the Sidewalk Improvement Program for the repair and new construction of the pedestrian travel system.
   * Improve the functionality and appearance of facilities and public spaces.
3. ***Use technology to improve operational efficiency and level of services.***
   * Use technology to prioritize and schedule work orders, inspections, employees, equipment, and contractors for optimum efficiency.
   * Utilize drones and other technologies for the purpose of documenting and managing infrastructure and projects within the City.
   * Expand the Traffic connectivity infrastructure to connect additional intersections to the Intelligent Transportation System.

PERFORMANCE MEASURES

MEASURES	City Wide Strategic Priority	ACTUAL			YTD thru 12/31	BUDGET	
		FY2022	FY2023	FY2024	FY2025	FY2025	FY2026
Street Miles Evaluated for Resurfacing	S	143	143	143	155	155	155
Signalized intersections maintained	S	88	89	89	92	92	95
Miles of City streets swept and litter control	S	12,424	11,444	9,500	4,112	9,500	9,500
Annual Facilities work orders completed	S	2,253	1,983	2,200	1,119	2,200	2,200
Road miles identified for Resurfacing	S	30	30	30	38	38	38
Road miles Resurfaced	S	3.90	5.20	3.50	2.00	3.20	3.80
Number of Intersections upgraded	S	32	32	30	32	30	30
Linear feet of sidewalks repaired or replaced	S	1,388	1,268	1,300	1,383	1,000	1,300

MUNICIPAL COURT

DEPARTMENT DESCRIPTION:

Municipal Court is a misdemeanor court that has jurisdiction over city ordinance violations and state traffic offenses. Specific type cases handled by the court include routine traffic offenses; driving under the influence of alcohol; possession of marijuana less than ounce; shoplifting less than $ 500.00 and animal control citations. The Court also is responsible for entering case dispositions and forwarding entries to the Department of Drivers Services (DDS). The mission of municipal court clerks in Georgia is to assure the administrative efficiency of the court, to protect the court's ethical integrity, and help maintain public confidence in the court's fairness in dispensing justice impartially.

EXPENDITURE SUMMARY

Funding Source: General Fund	**FY2024 ACTUAL**	**FY2025 BUDGET**	**FY2026 BUDGET**
Personal Services	616,948	672,290	705,539
Professional & Other Services	62,166	64,735	72,062
Supplies & Operating Charges	61,395	72,740	76,860
Capital Outlay	-	-	
	$ 740,509	$ 809,765	$ 854,461

MISSION STATEMENT:

The mission of the Gainesville Police Department's Traffic Bureau and Municipal Court is to ensure the smooth and efficient flow of cases through the court system beginning with the issuance of citations through final court disposition and necessary reporting procedures.

GOALS & OBJECTIVES:

1. **Ensure that Municipal Court runs efficiently and effectively under the national high-performance concept for courts.**
   * Enhancing the infrastructure of the Municipal Court's workspace and the Public Safety Building lobby.
   * Collaborate with stakeholders to implement the Refined Parking Solutions plan, proactively addressing potential court-related issues.
2. **Ensure revenue and other financial records are maintained efficiently and accurately.**
   * Enhance the leadership team's capabilities by improving their knowledge and skills in financial management processes for the city and court.
   * Establish compliance and audit readiness programs to ensure standards and accuracy are met and maintained for major audits.
3. **Utilize technology to enhance court operations**
   * Upgrade credit card processing systems, negotiate better rates, and modernize equipment to enhance transaction speed, security, and user experience.
   * Implement electronic check-in systems for attorneys and defendants to streamline administrative tasks, reduce wait times, and improve case tracking throughout adjudication.

PERFORMANCE MEASURES:

MEASURES	City Wide Strategic Priority	ACTUAL			Thru 12/31	BUDGET	
		FY2022	**FY2023**	**FY2024**	**FY2025**	**FY2025**	**FY2026**
% of Case Closures Outside of the Courtroom	IO	72%	76%	78%	79%	80%	81%
% of Online & Mobile Payments Outside of Court	IO	52%	51%	52%	48%	50%	52%
# of Cases Disposed/Closed	IO	9,482	7,500	9,308	4,100	8,200	8,400
% of Active Probationers	IO	20%	21%	19%	20%	21%	21%

POLICE DEPARTMENT

DEPARTMENT DESCRIPTION:

The Gainesville Police Department provides the City of Gainesville with emergency and non-emergency service 24 hours a day to more than 40,000 city residents and an estimated 125,000 visitors everyday. Our jurisdiction covers approximately 37 square miles and includes houses and apartment complexes, businesses and industrial parks, recreational facilities, including parks on and around Lake Lanier, several golf courses, schools, churches, an airport, shopping centers and numerous strip malls.

EXPENDITURE SUMMARY

Funding Source: General Fund	**FY2024 ACTUAL**	**FY2025 BUDGET**	**FY2026 BUDGET**
Personal Services	6,255,841	6,924,747	7,405,569
Professional & Other Services	617,525	644,617	709,685
Supplies & Operating Charges	341,507	349,382	362,402
Capital Outlay	-	-	-
	$ 7,214,873	$ 7,918,746	$ 8,477,656

MISSION STATEMENT:

The mission of the Gainesville Police Department is to provide quality police services by being a PILLAR of our community.

GOALS & OBJECTIVES:

1. **Focus on Workforce Development for continuity and succession**

* Formalize cross-training between key job assignments and software utilization.
* Begin formalized leadership training tracks for employees entering leadership roles.
* Create Simulated training for all levels for critical incident management.

2. **Improve crime reduction with the increased use of technology**

* Increase directed patrols and investigations related to Flock Camera and LPR Enforcement
* Increase number of Drones and Drone pilots for the police department
* Create a focus group dedicated to technology research in order to make recommendations for tech based crime solvability solutions

3. ***Continued Efforts in addressing Mental Health issues facing Law Enforcement***

* Continue training of Mental Health First Aid for new officers.
* Increase number of Mental Health Clinicians by collaborating with other community partners.
* Focus on Peer Support and mental health services available to officers.

PERFORMANCE MEASURES:

MEASURES	**City Wide Strategic Priority**	**ACTUAL**			**Thru 12/31**	**BUDGET**	
		FY2022	**FY2023**	**FY2024**	**FY2025**	**FY2025**	**FY2026**
# of Sponsored Community Outreach Events	SC	151	285	250	195	250	250
# Directed Concentrated Patrol Efforts	CS	180	261	245	215	200	200
Calls for Service	CS	55,369	82,590	83,500	44,854	55,000	55,000
State Certification and International Accreditation	S	Yes	Yes	Yes	Yes	Yes	Yes

STORMWATER

DEPARTMENT DESCRIPTION:

The Stormwater Division of the Department of Water Resources conducts activities concerning the operation and maintenance of the stormwater collection and conveyance system. These activities concern only those facilities within the city limits and within the city right-of-way.

EXPENDITURE SUMMARY

Funding Source: General Fund	**FY2024 ACTUAL**	**FY2025 BUDGET**	**FY2026 BUDGET**
Personal Services	-	-	-
Professional & Other Services	41,248	25,058	23,997
Supplies & Operating Charges	60,630	72,630	71,790
Capital Outlay	-	-	-
	$ 101,878	$ 97,688	$ 95,787

MISSION STATEMENT:

Protect the City's waterways and Lake Lanier by ensuring all state and local stormwater ordinances are adhered to in the most efficient, economical way.

GOALS & OBJECTIVES:

1. ***Prioritize stormwater improvement projects***

* Inventory stormwater improvement needs, especially Lake Lanier water quality improvement projects.
* Prioritize projects for implementation based on capital improvement funding availability.

2. ***Achieve permit compliance***

* Comply with MS4 stormwater permit through inspections, repairs, and analysis.
* Coordinate with property owners, associations, and industries for community-wide water quality and flooding improvements.

PERFORMANCE MEASURES:

MEASURES	City Wide Strategic Priority	ACTUAL			Thru 12/31	BUDGET	
		FY2022	FY2023	FY2024	FY2025	FY2025	FY2026
Stormwater capital projects, $M invested	II	1.72	0.22	0.91	0.70	1.00	1.00
100% Permit compliance with three (3) NPDES Stormwater Permits, the NPDES Industrial Activity Permit, and MS4 Permit	IO	100%	100%	100%	100%	100%	100%
City owned stormwater ponds inspected	IO	4	15	3	4	8	8
Privately owned stormwater ponds inspected (including re-inspections)	IO	92	15	37	28	80	80
Outfalls inspected for illicit discharge and water quality	IO	168	149	108	0	100	100

COMMUNITY DEVELOPMENT DEPARTMENT

DEPARTMENT DESCRIPTION:

The Department is comprised of four divisions including: Planning, Inspections, Code Enforcement and Housing. This Department serves property owners, concerned citizens, contractors, developers and any person needing assistance concerning the development of land, construction requirements, and property maintenance issues. It is our desire to provide all of these services in a timely and professional manner.

EXPENDITURE SUMMARY

Funding Source: General Fund	**FY2024 ACTUAL**	**FY2025 BUDGET**	**FY2026 BUDGET**
Personal Services	1,827,503	2,162,537	2,373,510
Professional & Other Services	308,181	330,373	448,310
Supplies & Operating Charges	93,810	107,500	126,200
Capital Outlay	-	-	-
	$ 2,229,494	$ 2,600,410	$ 2,948,020

MISSION STATEMENT:

The mission of the Gainesville Community Development Department is to assist the general public in all aspects of land development, construction permitting and property maintenance.

GOALS & OBJECTIVES:

1. ***Promote systematic land use growth.***
* Complete a small area planning study for the Atlanta Highway corridor.
* Create a master plan for property acquisition and redevelopment within the Westside TAD.

2. ***Implement measures to improve housing conditions and provide affordable housing.***
* Work with a developer to provide attainable housing on GNDF-owned property located on Wood Avenue.
* Establish a local attainable housing fund in collaboration with community partners.

3. ***Foster community growth and revitalization in Downtown and Midland Gainesville.***
* Increase Main Street membership awareness and maintain membership participation.
* Attend an ICSC conference or similar tradeshow to enhance economic development opportunities.
* Promote "Downtown as a Destination", including a 30 Years of Main Street social media campaign.

PERFORMANCE MEASURES:

MEASURES	**City Wide Strategic Priorities**	**ACTUAL**			**Thru 12/31**	**BUDGET**	
		FY2022	**FY2023**	**FY2024**	**FY2025**	**FY205**	**FY2026**
Zoning Applications	ED	37	18	32	7	30	25
Inspections Conducted Within 2 Business Days	ED	11,021	8,424	9,242	4,931	10,000	10,000
Permits Issued (Building, Etc.)	ED	2,640	2,091	2,043	921	2,000	2,000
Code Violations Addressed	SC	4,510	4,745	3,691	2,000	5,000	4,500
Dollars Expended to Support Affordable Housing	ED	$640,000	$452,919	$216,841	$43,923	$1,236,000	$675,000
Main Street Membership Gatherings	ED	n/a	n/a	n/a	5	n/a	10

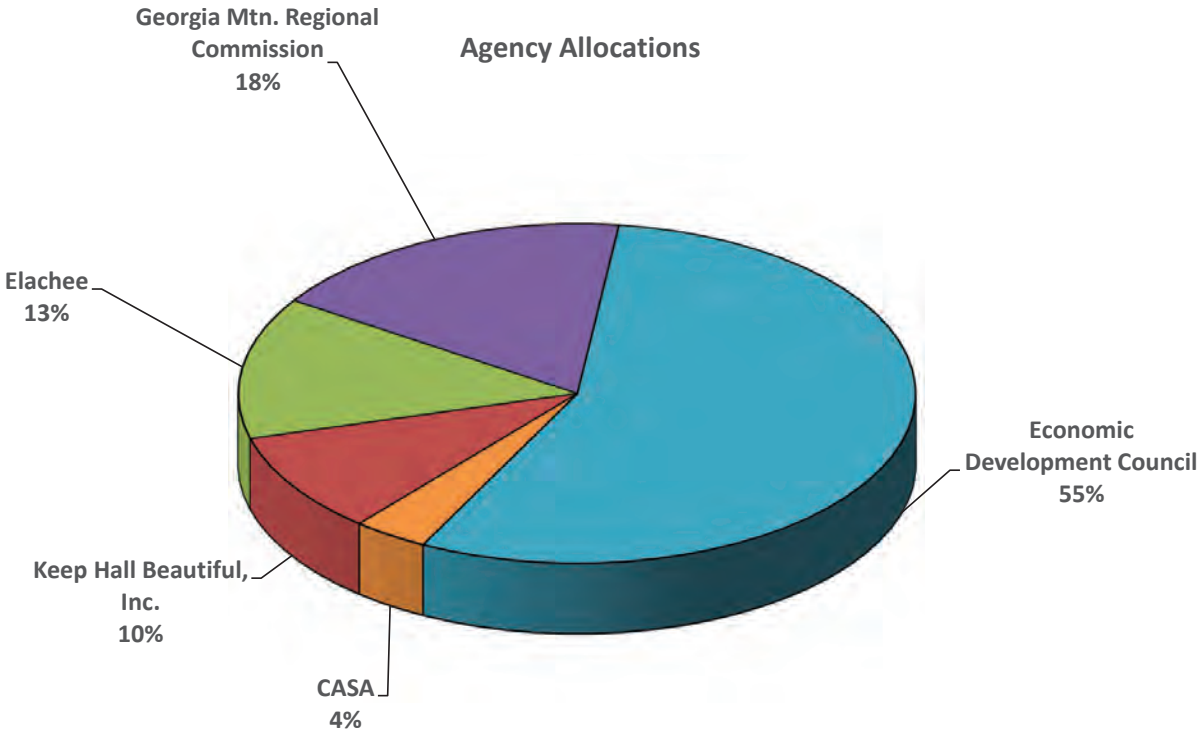
AGENCY ALLOCATIONS

DEPARTMENT DIVISION DESCRIPTION:

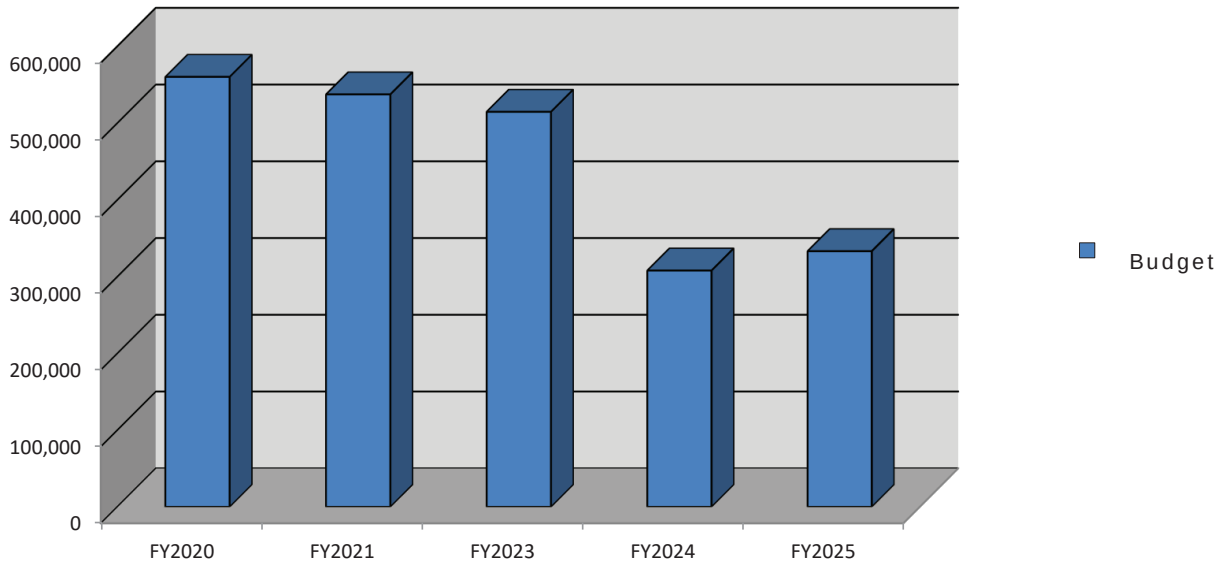
This division's budget accounts for those funds requested by local Agencies for services they provide to the City.

AGENCY ALLOCATIONS

	FY2024 ACTUAL	FY2025 BUDGET	FY2026 BUDGET
General Fund			
Keep Hall Beautiful, Inc.	$ 12,500	$ 13,125	$ 16,000
Georgia Mtn. Regional Commission	40,703	42,452	44,311
CASA	10,000	10,000	12,000
Gainesville CVB	217,127	-	-
Total General Fund Allocations	280,330	65,577	72,311
Public Utilities Fund			
Keep Hall Beautiful, Inc.	12,500	13,125	16,000
Elachee	20,000	30,000	45,000
Georgia Mtn. Regional Commission	23,744	14,151	14,770
Economic Development Council	185,000	185,000	185,000
Total Public Utilities Fund Allocations	241,244	242,276	260,770
Economic Development Fund			
Brenau Business Incubator	40,000	-	-
Total Public Utilities Fund Allocations	40,000	-	-
Total Funding			
Keep Hall Beautiful, Inc.	20,000	26,250	32,000
Elachee	30,000	30,000	45,000
Georgia Mtn. Regional Commission	55,267	56,603	59,081
Economic Development Council	165,000	185,000	185,000
CASA	10,000	10,000	12,000
Gainesville CVB	217,127	-	-
Brenau Business Incubator	40,000	-	-
Total Agency Allocations	$ 537,394	$ 307,853	$ 333,081



Five Year Total Funding Trend



* FY2020 Increased due to Lake Lanier Olympic Park moving from Parks and Recreation to the Convention and Visitor's Bureau.
* Brenau Business Incubator declined to submit a request for FY2025

COMMUNITY SERVICE CENTER

DEPARTMENT DESCRIPTION:

The Community Service Center is a jointly funded agency of the City of Gainesville and Hall County. It offers a broad range of affordable human services to residents of Gainesville-Hall County. Programs offered through the department specialize in family support services such as elder care, financial management, public transportation, and other community building projects. The department works closely with other local agencies to create a seamless system of care making it easier for families to navigate and achieve success. Finally, the department successfully uses local dollars to leverage funds from private, state and federal sources which pay for the vast majority of services.

MISSION STATEMENT:

The organization's mission is to identify and address critical social service gaps by creating solutions within its organization or by identifying and supporting other public or nonprofit agencies to such an end.

GOALS & OBJECTIVES:

1 Make Improvements To Transit Property.

* Secure new transit property with fencing, lights & cameras.

2. Launch New Counseling Center.

* Finish counselor recruiting process.
* Partner with local non-profits to make referrals.

3. Expand Trolley Service to Additional Neighborhoods.

* Expand trolley routes to cover more neighborhoods.

4. ***Purchase Replacement WeGo Vehicles.***

* Consider purchase of hybrid vehicles.

PERFORMANCE MEASURES:

MEASURES	City Wide Strategic Priority	ACTUAL			Thru 12/31	BUDGET	
		FY2022	FY2023	FY2024	FY2025	FY2025	FY2026
WeGo - Urban & Rural Trips	ED	70,042	88,074	96,139	41,180	110,000	115,000
Meals Served (HDM & Congregate)	SC	115,685	127,643	139,847	70,204	149,417	149,417

REVENUE SOURCES & ASSUMPTIONS

Intergovernmental – Federal/State/Other is based on anticipated Federal and State Grants.

Intergovernmental – County and Transfer from General Fund are the amounts needed to fund the budget after all other revenues are taken into account. It is allocated between the City and County according to the percentage of service usage for the calendar year just ended.

Local Funding Allocation Percentage (Based on percent of usage):
NOTE: Funding percentages shown include only City/County contributions and exclude all other revenue

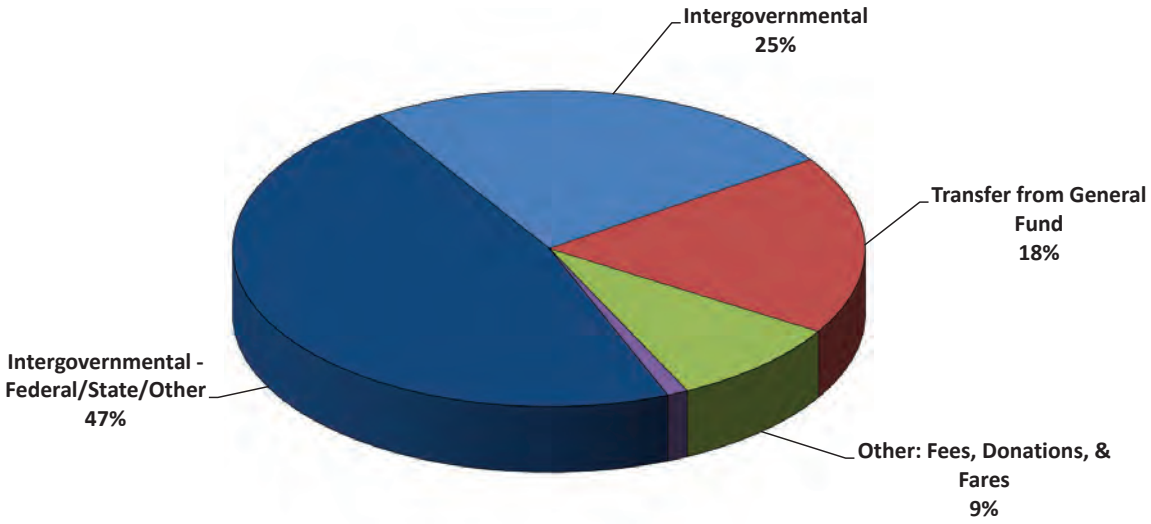
	FY2024		FY2025		FY2026	
	County	City	County	City	County	City
Senior Services	65%	35%	46%	54%	0%	0%
Hall Area Transit -Fixed Route	N/A	100%	N/A	100%	N/A	100%
Hall Area Transit - Dial A Ride	N/A	N/A	N/A	N/A	N/A	N/A
G-H Transit	55%	45%	55%	45%	55%	45%
Community Outreach	53%	47%	53%	47%	53%	47%

Other revenue sources include charges for services, fees, fares, reimbursements, and donations. These sources are projected based on history, planned rates for services, anticipated usage of fare/fee related programs, and other commitments.

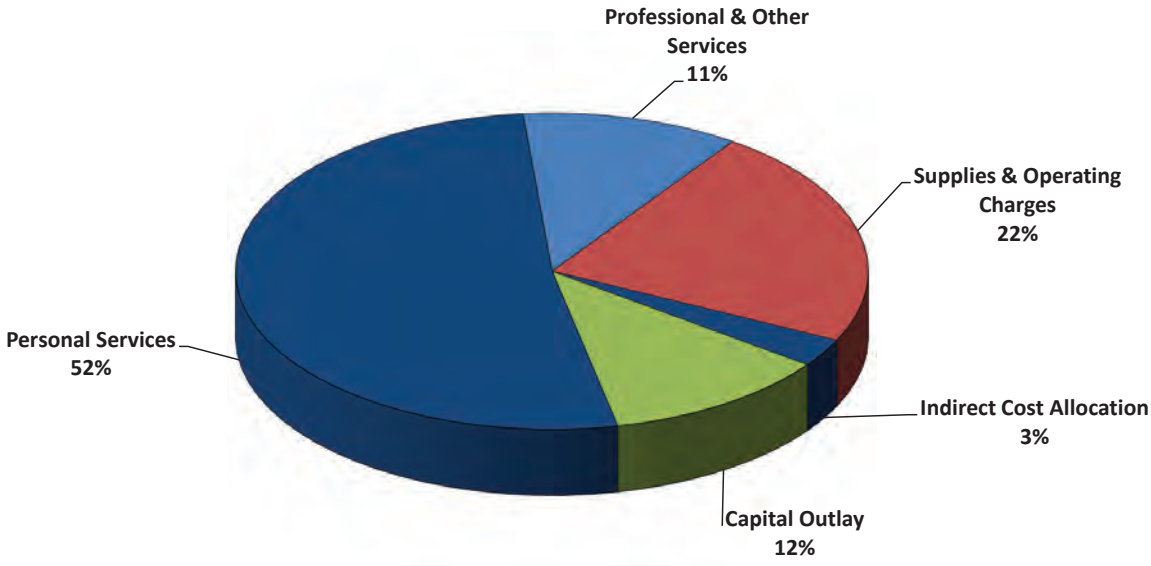
COMMUNITY SERVICE CENTER FUND SUMMARY

REVENUES	**FY2024 ACTUAL**	**FY2025 BUDGET**	**FY2026 BUDGET**
Intergovernmental - Federal/State/Other	$ 3,492,748	$ 2,552,754	$ 3,122,627
Intergovernmental	1,196,298	1,484,208	1,627,453
Transfer from General Fund	1,075,586	1,213,484	1,213,484
Other: Fees, Donations, & Fares	959,319	698,621	598,090
Budgeted Fund Balance- Bldg. Operations	-	-	71,184
Total Revenues	6,723,951	5,949,067	6,632,838
EXPENDITURES			
Personal Services	2,203,940	3,424,436	3,440,221
Professional & Other Services	728,476	772,977	739,609
Supplies & Operating Charges	1,230,536	1,361,654	1,493,007
Indirect Cost Allocation	185,040	190,000	190,001
Capital Outlay	1,690,729	200,000	770,000
Total Operating Expenditures	6,038,721	5,949,067	6,632,838
Other Expenditures:			
Transfers out	-	-	-
Total Expenditures	6,038,721	5,949,067	6,632,838
Excess Revenues Over/(Under) Expenditures	$ 685,230	$ -	$ -

Revenues by Category



Expenditures by Category



CEMETERY TRUST SPECIAL REVENUE FUND

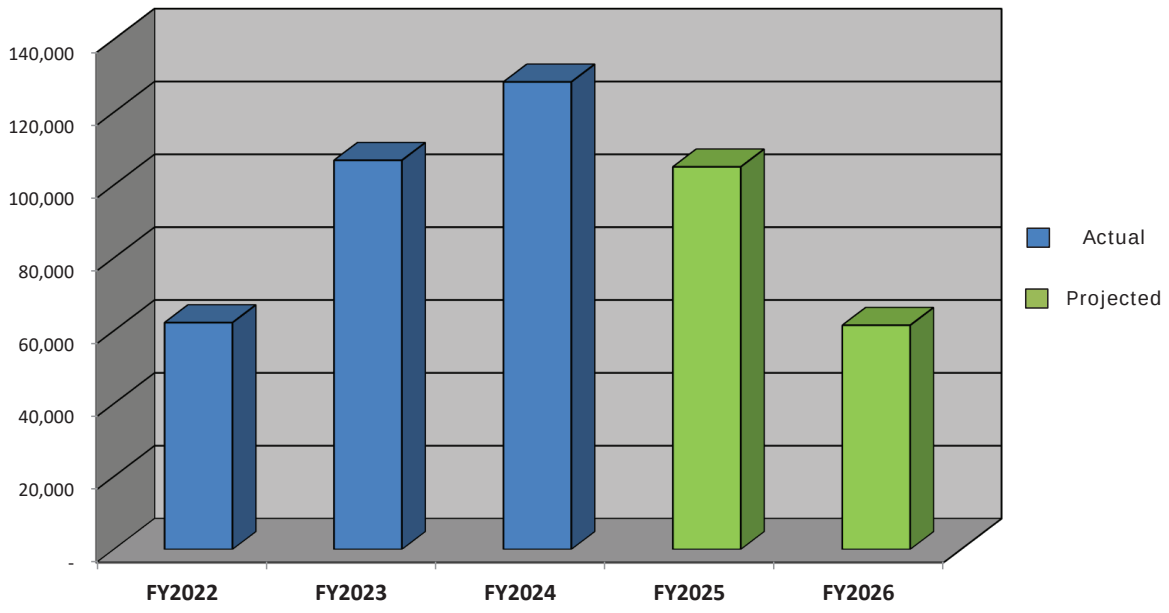
FUND DESCRIPTION:

The Cemetery Trust Fund is a Special Revenue Fund. Funds of this type are used to account for the proceeds of specific revenue sources that are legally or donor restricted to expenditures for specific purposes. The Cemetery Trust Fund is used to account for the revenues and expenditures of this fund; which are restricted to the operation and improvement of Alta Vista Cemetery.

CEMETERY TRUST FUND SUMMARY

REVENUES	FY2024 ACTUAL	FY2025 BUDGET	FY2026 BUDGET
Interest on Investments	$ 29,378	$ 1,500	$ 1,500
Sales & Services	98,941	60,000	60,000
Donations	-	-	
Budgeted Fund Balance	-	43,500	
Total Revenues	128,319	105,000	61,500
EXPENDITURES			
Purchased/Contracted Services	-	-	
Transfer to Capital Projects Fund	40,000	80,000	
Available for Capital Projects	-	25,000	61,500
Total Expenditures	40,000	105,000	61,500
Excess Revenues Over/(Under) Expenditures	$ 88,319	$ -	$ -

Cemetery Trust Fund Five Year Trend



CONFISCATED ASSETS FUND

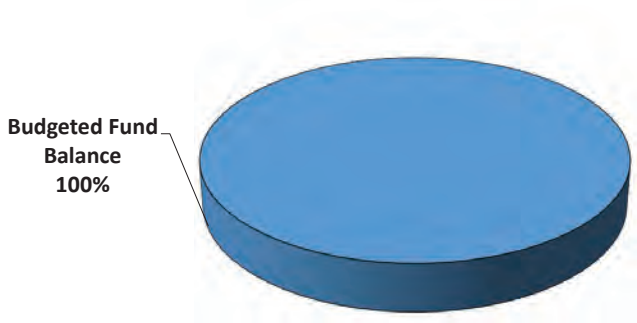
FUND DESCRIPTION:

This fund is a Special Revenue fund. Funds of this type are used to account for the proceeds of specific revenue sources that are legally or donor restricted to expenditures for specific purposes. The Confiscated Assets Fund is used to account for certain asset seizures confiscated by the City Police Department.

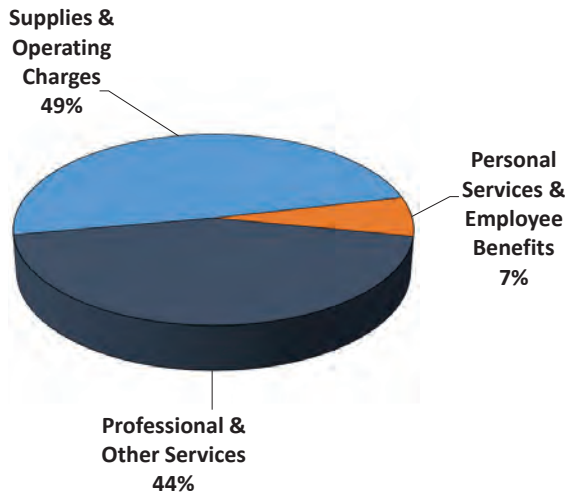
CONFISCATED ASSETS FUND SUMMARY

	FY2024 ACTUAL	FY2025 BUDGET	FY2026 BUDGET
Revenue			
Cash Confiscations - State	$ 33,627	$ -	$ -
Cash Confiscations - Local	-	-	-
Cash Confiscations - Federal	104,399	-	-
Sale of Assets	43,089	-	
Interest on Investments	10,525	-	-
Budgeted Fund Balance	-	150,000	150,000
Total Revenue	191,640	150,000	150,000
Expenditures			
Personal Services & Employee Benefits	$ 19,286	$ 10,000	$ 10,000
Professional & Other Services	82,133	45,501	66,227
Supplies & Operating Charges	86,042	94,499	73,773
Capital Outlay	56,320	-	
Total Expenditures	243,781	150,000	150,000
Excess Revenues Over/(Under) Expenditures	**$ (52,141)**	**$ -**	**$ -**

Revenues by Category



Expenditures by Category



ECONOMIC DEVELOPMENT FUND

FUND DESCRIPTION:

This fund is a Special Revenue fund. Funds of this type are used to account for the proceeds of specific revenue sources that are legally or donor restricted to expenditures for specific purposes. The Economic Development Fund is used to account for certain economic development activities within the City.

ECONOMIC DEVELOPMENT FUND SUMMARY

	FY2024 ACTUAL	FY2025 BUDGET	FY2026 BUDGET
Revenue			
Interest on Investments	$ 395,623	$ 73,000	$ 93,000
Other Revenue	490,160		
Transfers	-	-	-
Budgeted Fund Balance	-	-	-
Total Revenue	885,783	73,000	93,000
Expenditures			
Professional & Other Services	50,220	73,000	93,000
Repairs & Maintenance	18,247	-	-
Transfer to Capital Project Fund	3,500,013	-	-
Total Expenditures	3,568,480	73,000	93,000
Excess Revenues Over/(Under) Expenditures	**$ (2,682,696)**	**$ -**	**$ -**

FIRE SERVICES FUND

DEPARTMENT DESCRIPTION:

Gainesville Fire Department comprises 4 fire stations equipped with 10 frontline apparatus (4 engines, 2 aerials, 1 rescues, 2 squads, Georgia Search and Rescue (GSAR Task Force 1 truck) with 4 reserve apparatus (3 engines, 1 aerial). There are currently 83 firefighters working on three shifts (24 hours on, 48 hours off) and 15 staff members for a total of 98 personnel. Gainesville Fire Department is rated as an ISO Class I Fire Department based on the response efficiency, training requirements, inspection and water services. Gainesville Fire Department has an average yearly increase of 16% response volume, with a report ending yearly total of 15,855.

MISSION STATEMENT:

Gainesville Fire Services District is committed to providing the highest level of fire and public safety services for our community. We protect lives and property through fire suppression, emergency medical response, disaster management, fire prevention and public education.

GOALS & OBJECTIVES:

1. ***Advance service capabilities by utilizing new ISO recommendations.***
   * Increase basic service capabilties through water rescue, hazmat mitigation and aircraft emergency responses.
   * Finalize update to auto aid response agreement with the addition of Station 5.
   * Develop more efficient response protocols utilizing new ISO data.
2. ***Improve public safety with new Station #5.***
   * Increase fire and ems coverage with Station #5.
   * Redraw response boundaries within Gainesville to increase response times.
   * Conduct a needs assessment for 85 business park for future department needs.
3. ***Improve service delivery through training advancement with new joint training facility.***
   * Improve basic training practices by utilizing new training facility.
   * Build partnership with surrounding departments to strenghten training deliveries.
   * Develop new fire officer preparation school.

PERFORMANCE MEASURES:

MEASURES	City Wide Strategic Priority	ACTUAL			Thru 12/31	BUDGET	
		FY2022	FY2023	FY2024	FY2025	FY2025	FY2026
Average Response Time (Min:Sec) (Emergency)	CS	4:59	4:50	4:58	4:48	5:00	5:00
Total Responses	S	13,637	15,855	14,451	15,657	16,500	17,500
Total Training Hours Received	S	25,000	30,089	28,572	34,799	25,920	25,920
Public Outreach/Education Events	ED	6	72	78	80	120	120
Number of Inspections, Prefire Plan, Plan Review	S	2,100	3,225	3,691	7,691	3,500	3,500

REVENUE SOURCES & ASSUMPTIONS

Real & Personal Property Taxes: All taxable Real and Personal property within the City Limits of Gainesville is subject to ad valorem taxations.

Delinquent Property Taxes: Real and Personal Property Taxes collected after the fiscal year in which they are due.

Motor Vehicle Taxes: Motor vehicles within the city limits of Gainesville are subject to ad valorem taxation.

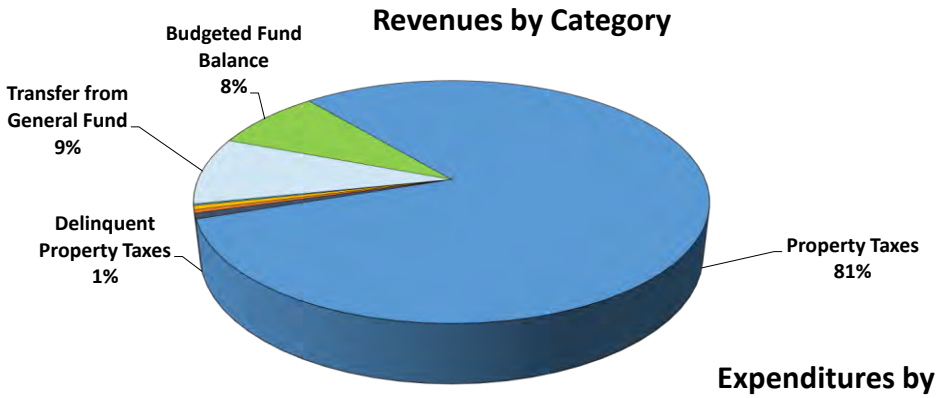
Penalties & Interest: Penalties and Interest for Delinquent Property Tax and returns not filed or filed late.

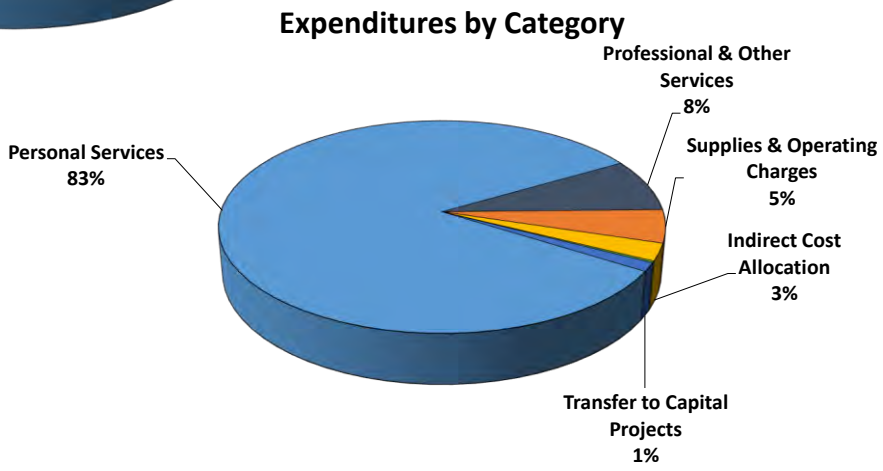
Interest is based on economic conditions, interest rates, and cash flow projections.

Budgeted Fund Balance in part represents prior year taxes collected in excess of budgeted amount and is used to fund capital purchases and other non-recurring expenditures.

FIRE SERVICES FUND SUMMARY

REVENUES	FY2024 ACTUAL	FY2025 BUDGET	FY2026 BUDGET
Millage Rate	1.299	1.299	1.299
Property Taxes	$ 10,504,408	$ 10,820,198	$ 11,469,409
Delinquent Property Taxes	58,793	108,202	108,202
Motor Vehicle Taxes	54,793	60,978	60,978
Grants	-	-	-
Penalties & Interest	29,420	75,507	75,507
Interest on Investments	127,048	30,600	30,600
Miscellaneous Revenue	-	-	-
Sale of Assets	2,792	-	-
Capital Lease	-	-	-
Contributions	-	-	-
Transfer from General Fund	-	1,139,778	1,272,376
Budgeted Fund Balance	-	1,152,364	1,152,364
Total Revenues	$ 10,777,254	$ 13,387,627	$ 14,169,436
EXPENDITURES			
Personal Services	9,426,199	11,047,304	11,727,597
Professional & Other Services	755,263	894,538	1,133,714
Supplies & Operating Charges	532,058	697,280	712,300
Indirect Cost Allocation	363,623	373,505	373,505
Debt	-	-	-
Capital Outlay	48,500	-	34,000
Transfer to Capital Projects	315,000	375,000	188,320
Total Expenditures	$ 11,440,643	$ 13,387,627	$ 14,169,436
Excess Revenues Over/(Under) Expenditures	**$ (663,389)**	$ -	$ -





TAX ALLOCATION DISTRICT FUND

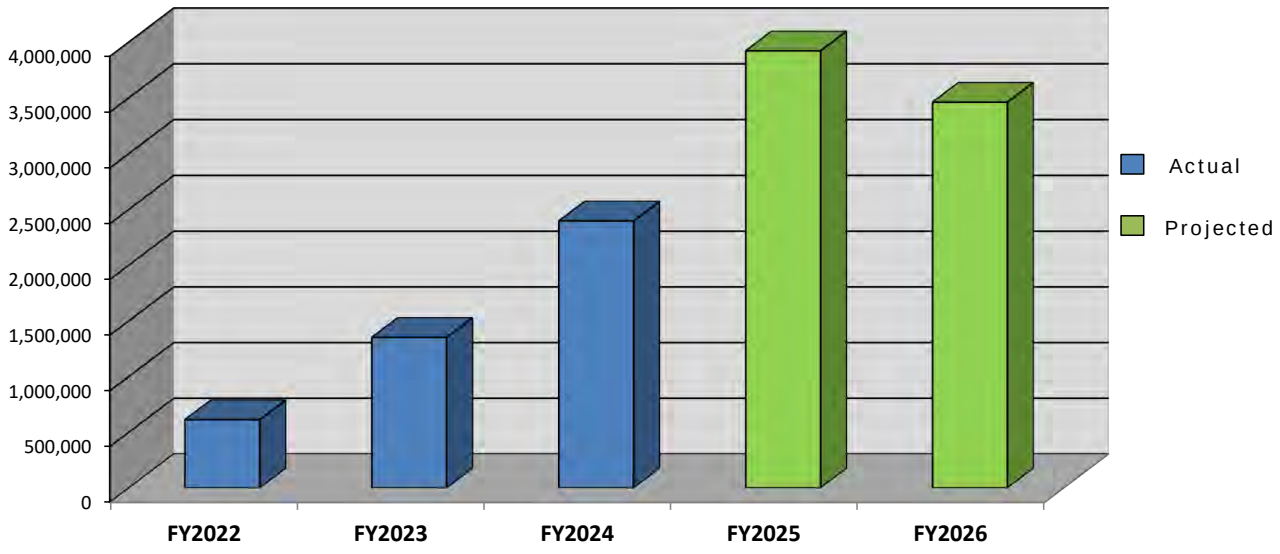
FUND DESCRIPTION:

This fund is used to account for ad valorem property tax collections derived from the City's two Tax Allocation Districts (Midtown and Westside) for the purpose of stimulating private redevelopment within these areas.

TAX ALLOCATION DISTRICT FUND SUMMARY

	FY2024 ACTUAL	FY2025 BUDGET	FY2026 BUDGET
Revenue			
Property Tax - Current	$ 667,766	$ 992,337	$ 992,337
Intergovernmental	1,615,441	2,466,440	2,466,440
Interest on Investments	112,159	1,100	1,100
Budgeted Fund Balance	-	460,316	-
Total Revenue	2,395,366	3,920,193	3,459,877
Expenditures			
Payments to Others	713,614	3,785,357	3,325,868
Transfer to Debt Fund	134,836	134,836	134,009
Transfer to Capital Projects	-	-	-
Total Expenditures	848,450	3,920,193	3,459,877
Excess Revenues Over/(Under) Expenditures	**$ 1,546,916**	**$ -**	**$ -**

Five Year Budgeted Revenue Trend



POLICE SERVICES FUND

DEPARTMENT DESCRIPTION:

Established in FY2022, the Gainesville Police Service District provides the City of Gainesville with emergency and non-emergency service 24 hours a day to more than 40,000 city residents and an estimated 125,000 visitors everyday. Our jurisdiction covers approximately 37 square miles and includes houses and apartment complexes, businesses and industrial parks, recreational facilities, including parks on and around Lake Lanier, several golf courses, schools, churches, an airport, shopping centers and numerous strip malls.

MISSION STATEMENT:

The mission of the Gainesville Police Department is to provide quality police services by being a PILLAR of our community.

REVENUE SOURCES & ASSUMPTIONS

Real & Personal Property Taxes: All taxable Real and Personal property within the City Limits of Gainesville is subject to ad valorem taxations.

Delinquent Property Taxes: Real and Personal Property Taxes collected after the fiscal year in which they are due.

Motor Vehicle Taxes: Motor vehicles within the city limits of Gainesville are subject to ad valorem taxation.

Penalties & Interest: Penalties and Interest for Delinquent Property Tax and returns not filed or filed late.

Interest is based on economic conditions, interest rates, and cash flow projections.

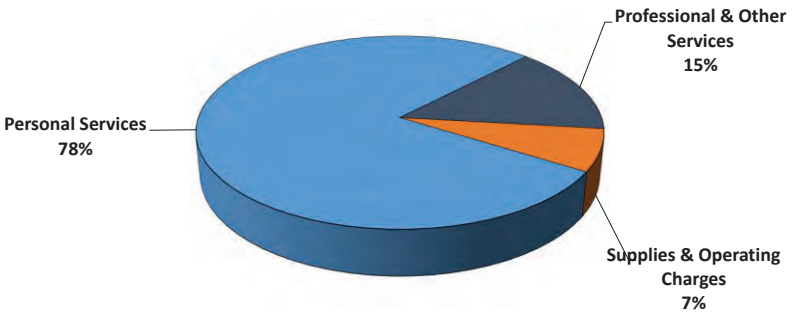
Budgeted Fund Balance in part represents prior year taxes collected in excess of budgeted amount and is used to fund capital purchases and other non-recurring expenditures.

POLICE SERVICES FUND SUMMARY

REVENUES	FY2024 ACTUAL	FY2025 BUDGET	FY2026 BUDGET
Millage Rate	0.712	0.712	0.712
Property Taxes	$ 5,761,712	$ 5,930,701	$ 6,286,543
Property Tax Credit	(22,096)	-	
Delinquent Property Taxes	38,889	59,307	59,307
Motor Vehicle Taxes	29,586	33,423	33,423
Interest on Investments	37,114	150	17,465
Sale of Assets	58,208	-	
Transfers in	1,106,874	360,937	603,344
Debt	203,951	-	
Budgeted Fund Balance	-	124,418	
Total Revenues	$ 7,214,239	$ 6,508,936	$ 7,000,082
EXPENDITURES			
Personal Services	4,650,449	4,519,002	4,832,541
Professional & Other Services	695,954	658,184	900,998
Supplies & Operating Charges	296,950	443,350	435,650
Indirect Cost Allocation	123,113	-	123,113
Debt	150,646	-	
Capital Outlay	75,606	-	
Transfer to Capital Projects	1,132,400	888,400	707,780
Total Expenditures	$ 7,125,118	$ 6,508,936	$ 7,000,082
Excess Revenues Over/(Under) Expenditures	$ 89,120	$ -	$ -

* ***Police Service District established in FY2022.***

Expenditures by Category



HOTEL MOTEL TAX FUND

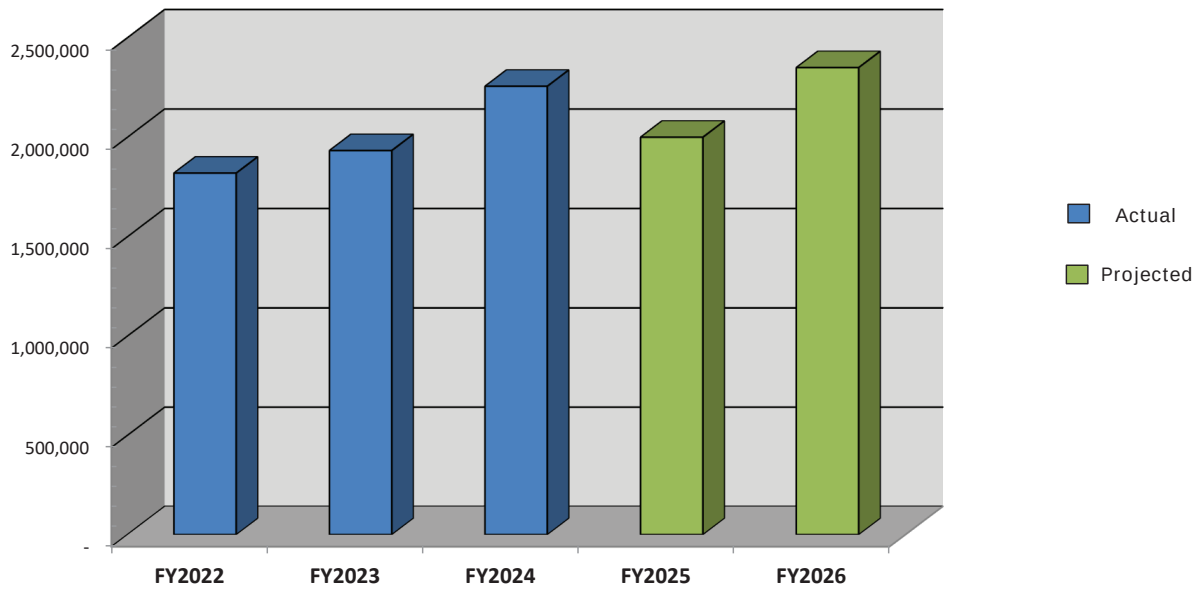
FUND DESCRIPTION:

Hotel/Motel Tax is a tax on room rentals at hotels and motels located within the City. The tax was assessed at the rate of 6% for fiscal years before 2020 and was raised to 8% thereafter. The revenue assumption for the fiscal year budget presented here was projected by calculating the forecasted tax base for the coming fiscal year (estimated by using the tax bases from several prior fiscal years) and then assessing the base at the rate of 8%.

HOTEL MOTEL TAX FUND SUMMARY

	FY2024 ACTUAL	FY2025 BUDGET	FY2026 BUDGET
Revenue			
Hotel/Motel Tax - Non Restricted (3%)	$ 835,637	$ 750,000	$ 750,000
Hotel/Motel Tax - CVB (3.5%)	974,910	875,000	875,000
Hotel/Motel Tax - Tourism Development or CVB (1.5%)	417,818	375,000	375,000
Interest	28,067	425	425
Other	-	-	-
Transfer from General Fund	-	-	-
Budgeted Fund Balance	-	-	350,000
Total Revenue	2,256,432	2,000,425	2,350,425
Expenditures			
Gainesville Convention and Visitor's Bureau	1,389,655	1,389,655	1,625,425
Available for Capital Outlay	-	-	-
Transfer to General Fund	235,770	235,770	350,000
Transfer to Debt Service	375,000	375,000	375,000
Transfer to Capital Projects	-	-	-
Total Expenditures	2,000,425	2,000,425	2,350,425
Excess Revenues Over/(Under) Expenditures	$ 256,007	$ -	$ -

Five Year Trend



IMPACT FEE FUND

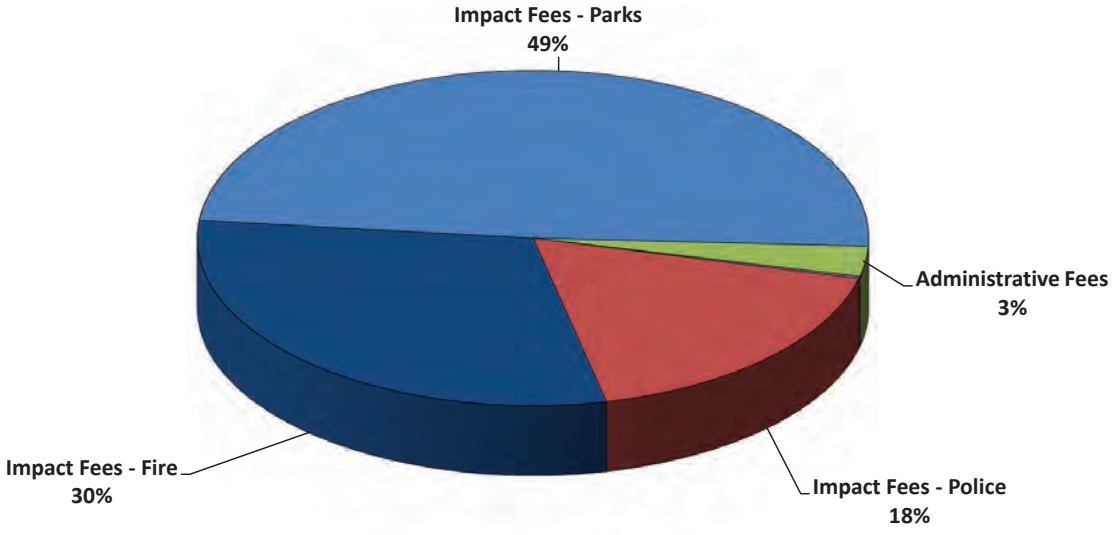
FUND DESCRIPTION:

Impact fees are collected by the City for the following areas: Police, Fire, and Parks & Recreation. The city also collects impact fees for libraries on behalf of Hall County. All fees collected are deposited into special accounts earmarked for the aforementioned divisions. In FY2020, fees pertaining to Police and Fire increased with Ordinance No. 2019-11. Funds expended on these service areas must be used on items identified in the Capital Improvement Element of the City of Gainesville's Comprehensive Plan. The Financial Services Department and Department of Planning and Development are required to submit annual reports detailing the expenditure of funds to the Department of Community Affairs. The Gainesville City Council has designated, through ordinance, the Director of Planning and Development as the Impact Fee Administrator.

IMPACT FEE FUND SUMMARY

	FY2024 ACTUAL	FY2025 BUDGET	FY2026 BUDGET
Revenue			
Impact Fees - Police	$ 379,125	$ 350,000	$ 350,000
Impact Fees - Fire	692,529	600,000	600,000
Impact Fees - Parks	1,030,400	975,000	975,000
Administrative Fees	68,832	57,750	57,750
Interest on Investments	181,255	4,450	4,450
Transfer In	-	-	
Budgeted Fund Balance	-	-	
Total Revenue	2,352,142	1,987,200	1,987,200
Expenditures			
Transfer to General Fund	126,582	57,750	57,750
Transfer to Capital Project Funds	5,337,214	1,010,000	800,000
Available for Capital Projects	-	919,450	1,129,450
Total Expenditures	5,463,796	1,987,200	1,987,200
Excess Revenues Over/(Under) Expenditures	**$ (3,111,654)**	**$ -**	**$ -**

IMPACT FEE FUND REVENUES BY TYPE



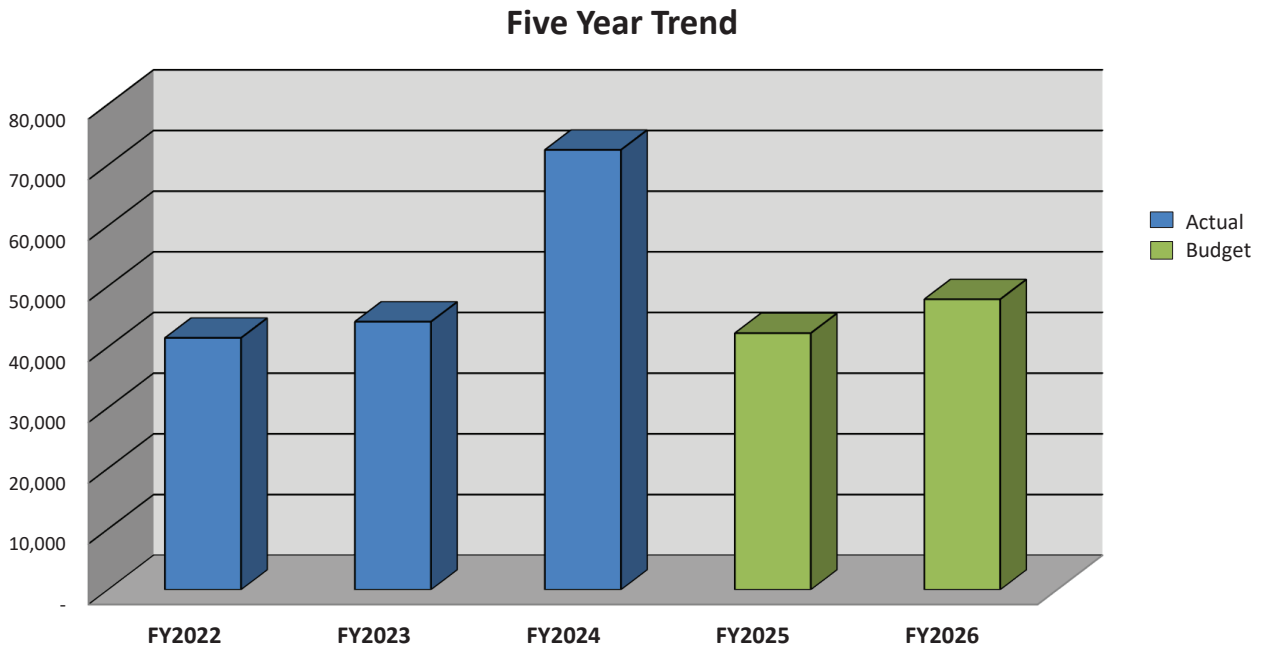
INFORMATION TECHNOLOGY FUND

FUND DESCRIPTION:

This fund is used to account for an Information Technology fee derived from each citation issued by City of Gainesville Police officers, for the purpose of improving functionality and efficiency through the use of enhanced technology.

INFORMATION TECHNOLOGY FUND SUMMARY

	FY2024 ACTUAL	FY2025 BUDGET	FY2026 BUDGET
Revenue			
Technology Fees	$ 55,692	$ 41,560	$ 45,000
Interest/Realized Gain or Loss	16,789	700	2,850
Transfers In	-	-	-
Budgeted Fund Balance	-	-	-
Total Revenue	72,481	42,260	47,850
Expenditures			
Transfers to GG CIP	-	-	
Supplies and Operating Charges	4,927	11,428	24,230
Capital Outlay	-	-	-
Available for Capital Projects	-	30,832	23,620
Total Expenditures	4,927	42,260	47,850
Excess Revenues Over/(Under) Expenditures	**$ 67,554**	**$ -**	**$ -**



PARKS AND RECREATION

DEPARTMENT DESCRIPTION:

The Gainesville Parks and Recreation Agency was founded in 1924 by a special election by the citizens of Gainesville. Governed by a nine-member appointed board having the legal responsibility to provide, establish, maintain and conduct a comprehensive parks and recreation program, the Gainesville Parks and Recreation is funded through City of Gainesville ad valorem taxes and fees & charges. All programs are available to city residents as well as those residing outside the City. Therefore, in fairness to the residents of Gainesville, a non-resident fee may be added to programs to help offset the costs of providing them. The Gainesville Parks and Recreation Agency is one of only 174 agencies nationwide and one of ten agencies in the State of Georgia to have achieved accreditation from the Commission for Accreditation of Parks and Recreation Agencies. Parks and Recreation provides benefits for Our Health, Our Community, Our Youth, Our Environment, and Our Economy.

MISSION STATEMENT:

The Gainesville Parks and Recreation Agency, through a coordinated effort, seeks to enrich the quality of life of the citizens we serve by providing safe and accessible facilities and a diversified program of activities in an effective, efficient, equitable and responsive manner.

GOALS & OBJECTIVES:

1. ***To enhance the quality of life of the citizens of Gainesville through Service Quality in Parks and Recreation Opportunities.***
   * Continue implementation of the 2030 Master Plan that focuses on preparing for the future growth of the community through increasing the number of parks and recreation activities and services.
   * To acquire and protect additional cultural, recreation, and natural parkland. As residential growth continues within the City, the parks and open space need continued growth.
   * Provide high quality, clean, safe, and accessible park amenities and open spaces for active and passive recreation that meets the diverse needs of all our citizens through continuous inspection of all parks and facilities.
   * Continue to increase mental and physical health and wellness opportunities by expanding offerings at Frances Meadows and other facilities/parks.

2. ***To continue being a sustainable and essential agency to the City, the citizens of Gainesville and the overall prosperity of the community.***
   * To attain financial stewardship through streamlining leisure services and building effective partnerships.
   * Meet the needs of the present without compromising the needs of future generations by making decision today that sustain activities and facilities for the future.
   * Continue to offset operational costs through increased sponsorships.
   * Communicate and advocate to other City departments, service providers, Gainesville City Schools, and Hall County Parks & Leisure to support service delivery.
   * Revitalize programming by: increasing free opportunities that promote social equity; supporting and promoting self-recreation; and creating new partnerships that strengthen our offerings.

3. ***To provide customer satisfaction for all Agency programs, facilities, and services.***
   * Maintain customer service campaign that solicits and monitors public input regarding the Agency's performance in services provided.
   * Provide major and operating capital to implement updates and upgrades to facilities, parks and programs based on public input.
   * Improve service operations through a strengthened organizational structure and through promotion of external stewardship.
   * Provide Staff training opportunities that foster professional growth and Agency success.

PERFORMANCE MEASURES:

MEASURES	City Wide Strategic Priority	ACTUAL			Thru 12/31	BUDGET	
		FY2022	FY2023	FY2024	FY2025	FY2025	FY2026
2030 Master Plan Implementation (% of total action items in progress or complete)	S	68%	78%	85%	86%	85%	90%
Full Time Staff Retention	RD	84%	92%	94%	94%	90%	95%
Annual Economic Impact	S	$10.2M	$10.2M	$10.60	$2.1M	$12M	$14M
Parkland Acreage per 1,000 residents	S	9.33	9.33	9.44	9.44	9.75	10.00
# Youth Athletic participants*	RD	2,570	2,359	2,639	991	2,250	2,650
# Staff training opportunities	S	292	481	478	192	175	250
# Fitness visits to Frances Meadows Center**	RD	62,818	80,741	80,365	40,724	45,000	65,000
# Volunteer Hours	S	11,646	12,230	13,745	8,624	7,000	7,500

*Youth Athletic participation includes Travel Ball players at Lanier Point & Lanier Aquatic Swimmers **Fitness Center and Classes

REVENUE SOURCES & ASSUMPTIONS

Ad Valorem Tax is based on the same projected digest used for the General Fund.

Charges for Services includes admissions, program and league fees, facility leases, concession operations, etc. Projections rely on historical trends and economic conditions.

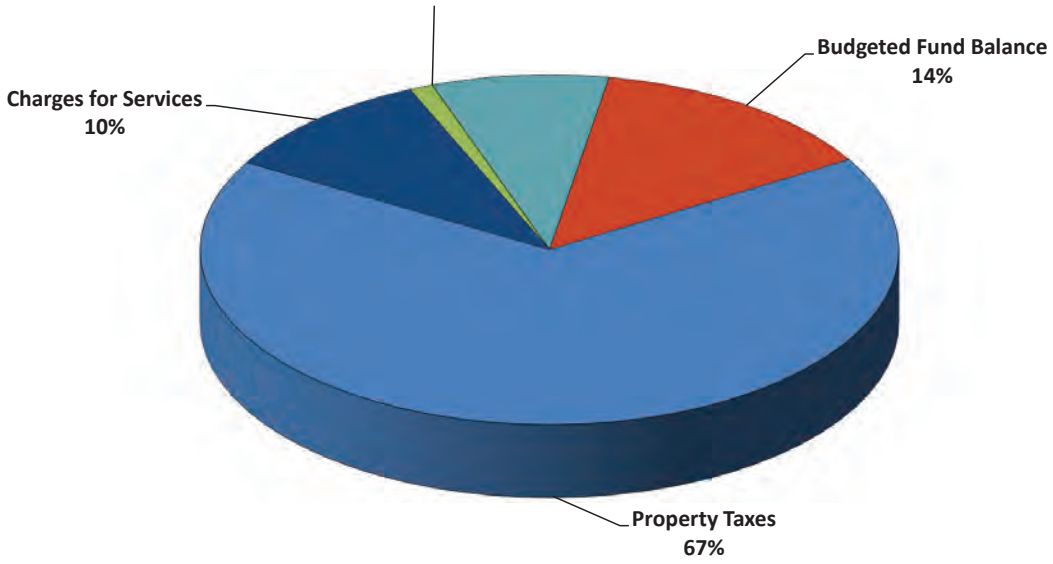
Interest is based on economic conditions, interest rates, and cash flow projections.

Budgeted Fund Balance in part represents prior year taxes collected in excess of budgeted amount and is used to fund capital purchases and other non-recurring expenditures.

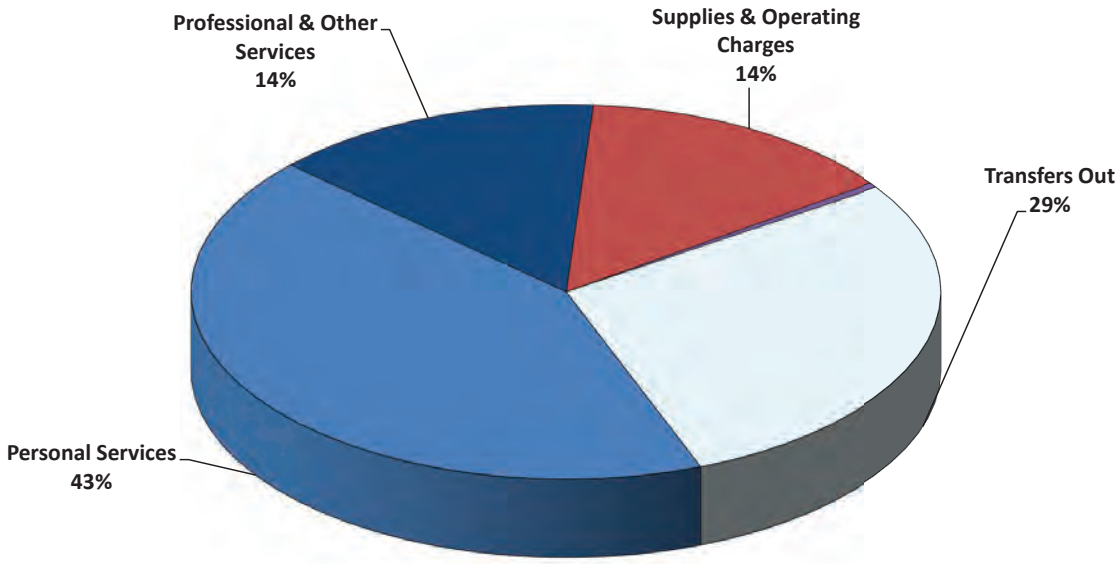
PARKS AND RECREATION FUND SUMMARY

REVENUES	FY2024 ACTUAL	FY2025 BUDGET	FY2026 BUDGET
Millage Rate	0.896	0.896	0.896
Property Taxes	$ 7,345,281	$ 7,467,839	$ 7,841,231
Charges for Services	2,284,867	1,000,605	1,188,690
Interest/Realized Gain or Loss	340,387	116,322	128,765
Intergovernmental	931,088	850,000	
Contributions	36,347		
Other	29,572	878,800	959,510
Transfers in	-	48,498	
Budgeted Fund Balance	-	150,000	1,600,000
Total Revenues	10,967,542	10,512,064	11,718,196
EXPENDITURES			
Personal Services	4,045,790	4,800,323	5,003,244
Professional & Other Services	1,230,748	1,497,845	1,674,887
Supplies & Operating Charges	1,227,411	1,400,096	1,640,065
Capital Outlay	5,350,686	43,800	
Indirect Cost allocation	40,690	50,000	50,000
Agencies	10,000	-	
Transfers Out	14,978	2,720,000	3,350,000
Total Expenditures	11,920,304	10,512,064	11,718,196
Excess Revenues Over/(Under) Expenditures	$ (952,763)	$ -	$ -

Revenues by Category



Expenditures by Category



GAINESVILLE CONVENTION AND VISITOR'S BUREAU

DEPARTMENT DESCRIPTION:

The Gainesville Communications and Tourism Office combines Main Street Gainesville, Convention and Visitor's Bureau, and the Lake Lanier Olympic Park.

MISSION STATEMENT:

Inform Gainesville residents on city government and city services, promote the downtown/midtown area as a new location for business, provide marketing support for existing businesses, and partner with area hotels and numerous local attractions to bring more visitors to the City. In addition, Lake Lanier Olympic Park serves as the city's top attraction that serves over 200,000 visitors annually and produces an average annual economic impact to the community of over $4.5M.

GOALS & OBJECTIVES:

1. ***Increase Tourism Activity in Gainesville***

* Recruitment of five new overnight events.
* Utilization of Historic Gainesville City Hall for conferences and corporate trainings and working with hoteliers to also use the venue to entice overnight stays.
* Expand our reach throughout online and print materials to bring in out of town guest to The Boathouse and LLOP.
* Engage with GSAE and other meeting planner/executive associations to promote Gainesville.

2. ***Encourage new business development and enhance established businesses around the Gainesville Square***

* Promote and create activities that utilize Midland Greenway to promote the expansion and vitalization of that area.
* Increase sponsorship for events and develop a sponsorship plan that builds revenue to build up existing events.
* Implement Spanish translation to events and downtown highlights on website and on social media.

3. ***Promote Community Awareness of City Services and Utilization of City Programs***

* Activate the Visitors Center days that attract visitors and community to the Welcome Center and feature an attraction/program to educate about services of the Welcome Center.
* Creation of marketing video showcasing the services of the CVB that can be shared on social media, website, mobile trailer kiosk and presentations. Creation of volunteer and ambassador programming.

4. ***Advance Sports Tourism & GGSA's Impact in Gainesville***

* Successfully host and enhance the NCAA Rowing national Championships, NCAA DII Men's Golf Regional Championship, and the GA Police and Fire Games.
* Expand sports offerings by securing new pickleball and beach volleyball tournaments. Also, identify opportunities to grow indoor volleyball by partnering with local clubs, schools, and regional/national tournament organizers.
* Drive awareness and community engagement for the 30th University of the 1996 Olympic Games at LLOP through special events and marketing.

4. ***Foster the development of the sports of rowing and canoe/kayak and to insure community inclusion in the use and development of programs and facilities at LLOP***

* Continue to train staff and provide the "Ritz Carlton" experience for clients of The Boathouse.
* Prepare the Olympic Park for the 2026 NCAA Rowing National Championship, creating a first class venue to match the first class water.
* Take Food Truck Friday to a new level by adding a stage for the bands and additional food truck options.

PERFORMANCE MEASURES:

MEASURES	City Wide Strategic Priority	ACTUAL			Thru 12/31	BUDGET	
		FY2022	FY2023	FY2024	FY2025	FY2025	FY2026
CVB/GGSA Engaged Events	RD	19	32	24	62	36	75
Main Street Events	RD	46	29	38	24	31	38
Total Main Street Members	S	41	76	35	81	35	80
LLOP Rental Events	S	15	20	69	67	35	90
LLOP Events	S	8	9	6	3	6	8
Social Media Followers	RD	N/A	63,337	70,000	72,921	90,000	110,000
ExploreGainesville.org Users	RD	N/A	18,132	72,000	306,000	120,000	300,000
Gainesville.org Users	RD	455,074	N/A	N/A	N/A	N/A	N/A
Hotel/Motel Revenue	S	$1,814,933	$1,906,891	$2,211,626	$1,195,996	$1,900,000	$2,250,000

REVENUE SOURCES & ASSUMPTIONS

Hotel/Motel Tax is a tax on room rentals at hotels and motels located within the City.

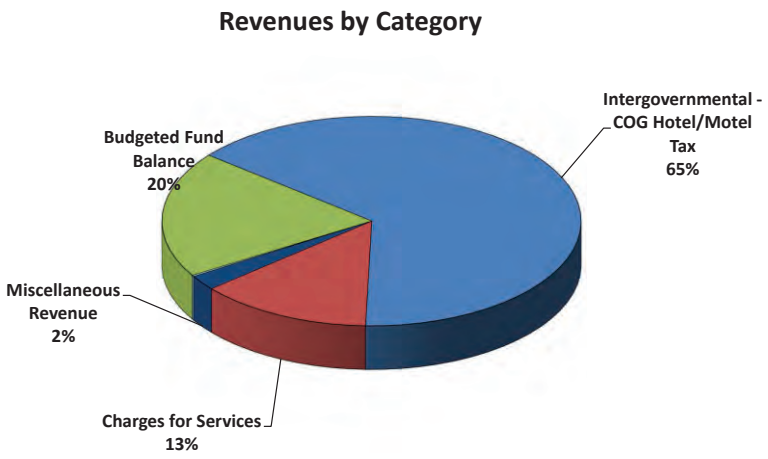
Charges for Services includes admissions, program and league fees, facility leases, concession operations, etc. Projections rely on historical trends and economic conditions.

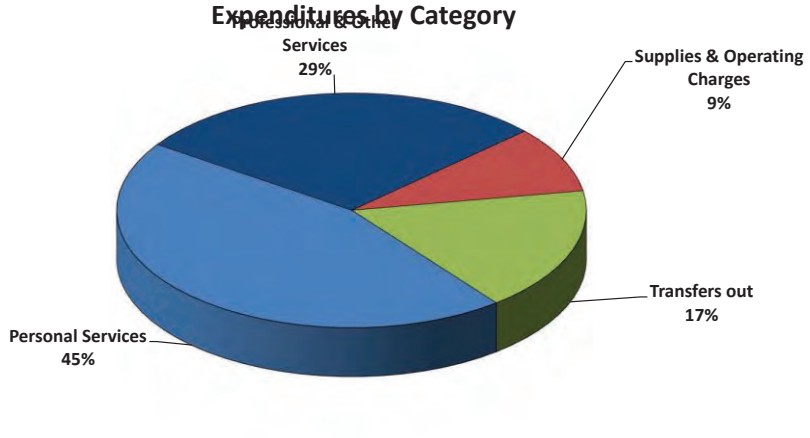
Interest is based on economic conditions, interest rates, and cash flow projections.

Budgeted Fund Balance in part represents prior year taxes collected in excess of budgeted amount and is used to fund capital purchases and other non-recurring expenditures.

GAINESVILLE CONVENTION AND VISITOR'S BUREAU FUND SUMMARY

REVENUES	FY2024 ACTUAL	FY2025 BUDGET	FY2026 BUDGET
Intergovernmental - COG Hotel/Motel Tax	$ 1,389,655	$ 1,625,425	$ 1,625,425
Charges for Services	231,173	310,891	335,891
Interest/Realized Gain or Loss	63,069	4,800	4,800
Contributions	409,379	-	
Miscellaneous Revenue	29,874	35,792	57,792
Rental Revenue	28,541	-	27,500
Transfers In	-	-	
Budgeted Fund Balance	-	290,015	490,743
Total Revenues	2,151,691	2,266,923	2,542,151
EXPENDITURES			
Personal Services	791,548	1,090,166	1,145,127
Professional & Other Services	553,926	670,476	729,917
Supplies & Operating Charges	178,646	218,346	232,247
Transfers out	442,065	287,935	434,860
Capital Outlay	413,109	-	-
Total Expenditures	2,379,294	2,266,923	2,542,151
Excess Revenues Over/(Under) Expenditures	$ (227,603)	$ -	$ -





LAND BANK AUTHORITY

FUND DESCRIPTION:

This fund is used to account for any transactions associated with the management of property held by the Land Bank Authority.

INFORMATION TECHNOLOGY FUND SUMMARY

	FY2024 ACTUAL	FY2025 BUDGET	FY2026 BUDGET
Revenue			
Intergovernmental	$ 15,500	$ 100,000	$ -
Transfers in	$ 60,000		
Interest on Investments	-	-	
Budgeted Fund Balance	-	-	100,000
Total Revenue	75,500	100,000	100,000
Expenditures			
Purchased Services	19	100,000	100,000
Transfers out	347,793		
Available for Capital Projects	-	-	-
Total Expenditures	347,812	100,000	100,000
Excess Revenues Over/(Under) Expenditures	**$ (272,312)**	**$ -**	**$ -**

DEPARTMENT OF WATER RESOURCES

DEPARTMENT DESCRIPTION:

The Department of Water Resources Fund is used for activities connected with the development, operation and maintenance of water and sewer service in the City of Gainesville and parts of Hall County. This is an enterprise fund, financed and operated in a manner similar to private business enterprises. Such funds are self-supporting in nature where the costs, including depreciation, of providing goods or services on a continuing basis are financed or recovered primarily through user charges.

MISSION STATEMENT:

It is the mission of the Gainesville Department of Water Resources to provide ample quantities of safe, aesthetically pleasing water at adequate pressures to our customers, and to provide this water at the lowest possible price that will allow the system to be safely operated and expanded. Furthermore, it is our goal to collect and treat all wastewater generated in our service area in a safe and environmentally-sound manner at the lowest possible price. We will endeavor to meet these goals while managing our resources as a responsible steward for the future of our community and while providing the highest level of customer service possible.

GOALS & OBJECTIVES:

1. ***Ensure financial stability.***

* Continue implementing the 10-year planned approved by Mayor/Council. This allows us to accelerate our capital improvements program and provide necessary operational resources while setting predictable rates.
* Utilize financial management tools, experts, and technology to maximize revenue and control costs.

2. ***Ensure operational reliability.***

* Continue implementing a model asset management program to maintain DWR assets while managing risk, providing a consistent level of service, and maximizing return on investment.
* Explore and begin implementing a cost-effective and environmentally friendly solids processing/reuse/disposal solution possibly in partnership with others.
* Continue implementing capital projects and other improvements to enhance and expand our systems while optimizing power, chemical, solids handling, and other costs.

3. ***Develop a world class work force.***

* Provide a safe work environment and proactive safety program for all DWR employees.
* Enhance relationships with high schools, technical schools, and universities for recruiting and outreach.
* Develop retention strategies, including training opportunities, defining career paths, and strategic assignments.

PERFORMANCE MEASURES:

MEASURES	City Wide Strategic Priority	ACTUAL			Thru 12/31	BUDGET	
		FY2022	FY2023	FY2024	FY2025	FY2025	FY2026
Revenue, $M	IO	85.2	86.3	93	56.3	84	87
Number of active accounts	IO	59,165	60,385	61,422	62,336	61,000	63,000
Water pumped to system, annual average mgd	IO	19.5	20.5	21.39	22.85	22	23
Treated wastewater returned, highest monthly average, mgd	IO	12.5	12	11.9	11.9	12	13
Permit compliance at all 4 plants, %	II	99%	98%	90.8%	99.5%	100%	100%
Complete all safety activities, %	IO	100%	99%	100%	100%	100%	100%
Real water losses, gallons/connection/day (prior cal yr)	II	14	8.6	7.9	19.7	30	19.7
Sewer spills/overflows, gallons	IO	54,666	7,890	370,850	2,700	0	0
Work orders generated, % completed-Vertical Assets	IO	3,084/79%	3,265/99%	5,631/87%	2,886/94%	5,000/95%	5,000/95%
Work orders generated, % completed-Linear Assets	IO	NA	21,538/100%	33,668/97%	9,119/98%	20,000/95%	20,000/95%
Capital improvement projects, $M investment	ED, II	29.9	55	53	16	25	30

REVENUE SOURCES & ASSUMPTIONS

Water Revenue is the largest revenue source in this fund. The service area includes a large portion of Hall County. Rates are different for inside City and outside City customers due to differing service costs.

Account Service Fees are the third largest revenue source in this fund. This fee is billed to each account on the system as a base fee that recovers the cost to read the meter and generate a bill, regardless of consumption.

Water Tapping Fees are levied to recoup the actual cost of tapping the water mains for new or additional users tapping onto an existing water line. The projected revenue is based on historical trend review and analysis, coupled with construction start projections.

Service Fees are charged when service to a user is terminated for non-payment, and as a penalty for a returned check.

Late Payment Penalties of 10% of the amount due are charged if payments reach Customer Service after the due date on the billing.

Sewer Revenue is the second largest revenue source in this fund, with the majority of the service area inside the City limits. This revenue category has seen an increase due to new housing developments in the City limits that are served by the City's sanitary sewer system.

Surcharges are charged to large industrial and commercial customers if their pollutant load is in excess of what is found in the normal residential effluent waste. This revenue is based on historical trends but is totally dependent on the industry permit limits.

Sewer Tapping Fees are charged for a new customer to tap onto the City's Sanitary Sewer System. This charge is set to recover the City's cost to install the actual tap to the City's sewer for new or expanded service. This projection is based on historical trend.

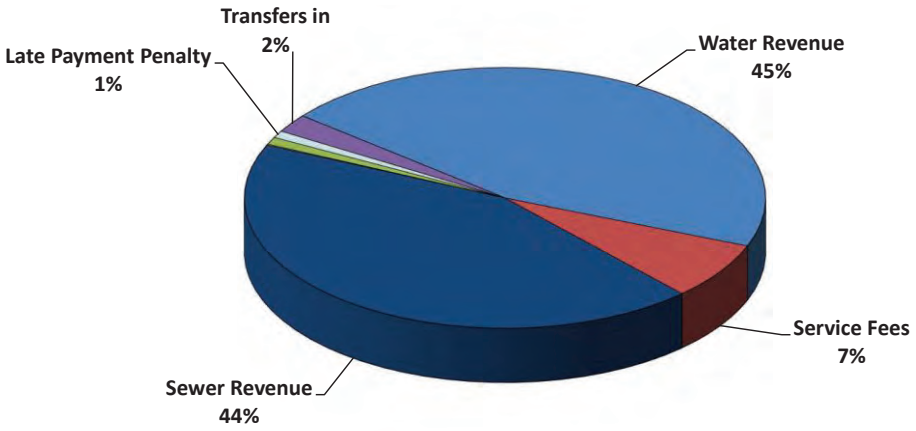
Interest Revenue is based on cash balances, the economy, and interest rates.

Water/Sewer Connection Fees are charged to enable the system to fund its expansion. These fees are based on the prorated cost of providing service with each new tap to the system and vary depending on tap size. Projections are based on anticipated new customer acquisition.

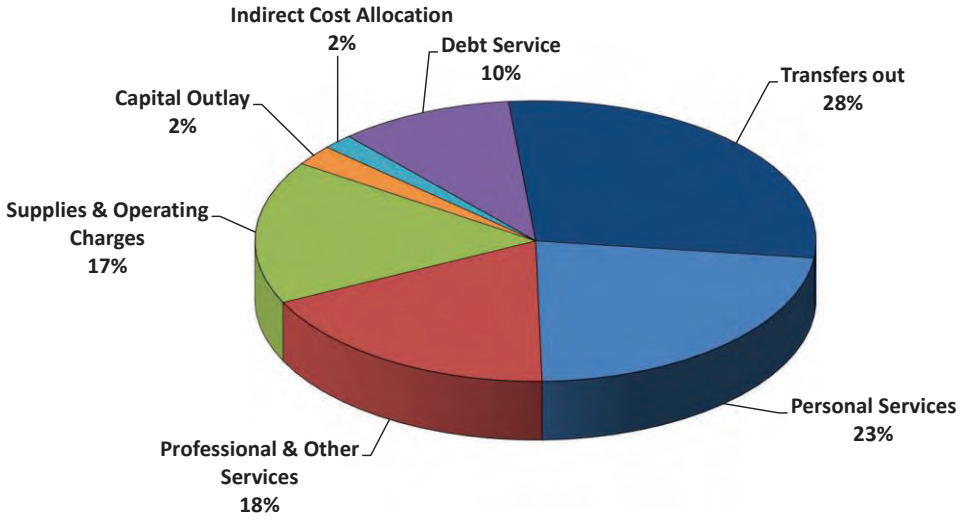
DEPARTMENT OF WATER RESOURCES FUND SUMMARY

REVENUES	FY2024 ACTUAL	FY2025 BUDGET	FY2026 BUDGET
Water Revenue	$ 38,497,258	$ 36,000,000	$ 38,000,000
Water Connection Fees	-	-	-
Water Connection Administration Fees	101,418	73,455	95,000
Water Tapping Fees	1,598,808	1,131,354	1,470,760
Account Service Fees	4,734,346	4,546,381	4,723,280
Service Fees	1,339,783	1,442,535	1,511,493
Late Payment Penalty	670,405	589,622	762,489
Sewer Revenue	37,280,340	35,420,911	36,800,000
Surcharge	1,593,261	1,200,000	1,215,571
Sewer Tapping Fees	38,700	41,040	50,000
Sewer Connection Fees	-	-	-
Sewer Connection Administration Fees	78,088	37,814	46,352
Recovery of Bad Debts	-	-	-
Miscellaneous	103,020	187,117	100,000
Investment Income	3,775,142	400,000	800,000
Gain(Loss) Sale of Fixed Assets	3,340,177	-	-
Intergovernmental Revenue	-	-	-
Contributions	1,261,588	-	-
Transfers In	17,529,806	2,075,598	2,000,000
Budgeted Net Position	-	17,134,730	27,747,695
Total Revenues	$ 111,942,138	$ 100,280,557	$ 115,322,640
EXPENDITURES			
Personal Services	18,531,005	24,119,992	26,157,998
Professional & Other Services	11,521,870	16,973,714	20,896,097
Supplies & Operating Charges	13,539,412	17,301,746	19,029,805
Capital Outlay	(48,711,727)	1,686,500	2,710,000
Total Operating Expenditures	(5,119,441)	60,081,952	68,793,900
Indirect Cost Allocation	1,599,302	1,844,130	2,013,004
Miscellaneous	-	800	80,800
Depreciation	16,594,386	-	
Contingency	-	-	
Debt Service	1,389,601	9,489,243	11,596,650
Transfer to E&R Fund	18,215,128	25,007,000	28,642,725
Transfer to Other Funds	3,574,676	3,857,432	4,195,561
Total Expenditures	$ 36,253,652	$ 100,280,557	$ 115,322,640
Excess Revenues Over/(Under) Expenses	$ 75,688,487	$ -	$ -

Revenues by Category



Expenditures by Category



SOLID WASTE DEPARTMENT

DEPARTMENT DESCRIPTION:

The Solid Waste division serves the City of Gainesville Residents by maintaining a clean and healthy environment. This is accomplished through the collection and disposal of waste and recycling refuse. Services include weekly garbage pickup, weekly curbside refuse, yard waste removal, weekly recycling pickup, storm debris removal, and dead animal removal. Additional special services are provided on an as requested basis to include white goods, bulky items, and special item pickup. Solid Waste also supports City sponsored events providing litter control, pickup of solid waste, and recycling.

MISSION STATEMENT:

The mission of the Solid Waste Division is to enhance the overall condition of the residential area of the City by providing a proactive and creative approach to maintaining a clean and sanitary environment through education, enforcement, and the removal of all discarded waste.

GOALS & OBJECTIVES:

1. ***Collaborate with outside agencies to promote and improve the appearance, health and safety of the City.***
   * Continue efforts with Keep Hall Beautiful and the Lake Lanier Association and partners.
   * Work with local school systems to promote solid waste and recycling education.
2. ***Effectively manage residential recycling***
   * Provide efficient curbside, solid waste, and recycling services.
   * Provide recycling resources to community events as requested.
   * Distribute, as requested, the 64 gallon recycling containers to residents.
3. ***Implement new technologies to efficiently monitor solid waste operations***
   * Use software to track solid waste collection routes to ensure efficiency.
   * Utilize routing software to track and efficiency manage collection operations for customers with medical waivers.
   * Work with the Department of Water Resources to develop tracking of new customers to ensure fees are accurate with the services provided.

PERFORMANCE MEASURES:

MEASURES	City Wide Strategic Priority	ACTUAL			Thru 12/31	BUDGET	
		FY2022	FY2023	FY2024	FY2025	FY2025	FY2026
Number of Customers	S	7,302	7,549	7,743	7,784	7,800	7,800
Annual Waste Tonnage Picked up	SC	9,890	8,850	9,409	4,876	10,200	10,200
Annual Household Stop Volume	SC	1,518,816	1,177,644	1,610,544	809,536	1,200,000	1,619,072
Recycling (% by weight)	SC	7.20%	7.60%	7.21%	7.20%	8.00%	7.40%
Tons Recycled	SC	712	669	678	349	800	750

REVENUE SOURCES & ASSUMPTIONS

Residential Collection is comprised of the existing user fee for residential garbage collection for twice weekly at the house and/or curbside pick-up. Included in this fee is once a week curbside rubbish and debris removal. Also included in this fee is once a week recycling pickup and a recycling container. The calculation is based on the annual average number of households served. The collection fee for all these services is $32.10 per month for this budget year.

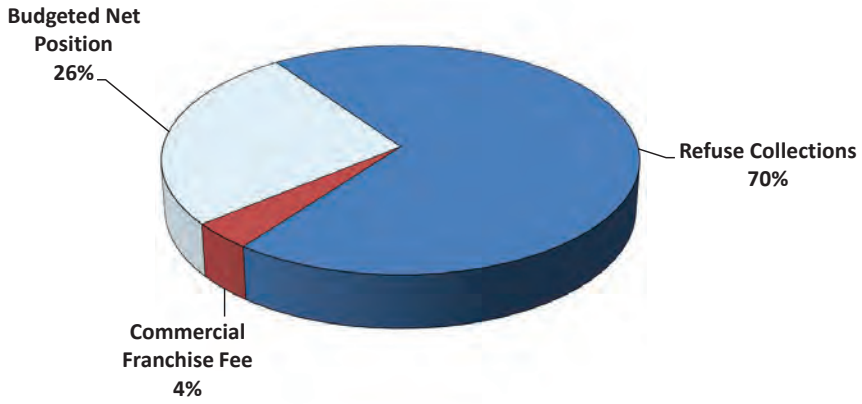
Commercial Franchise program began in FY 1994. Fees are projected at 5% of the gross receipts for all commercial garbage vendors. Assumptions are based on historical trends.

Special Services are recorded here such as the pick-up of white goods and furniture. Collection was started in FY 1995. Assumptions are based on historical trends and conservative estimates.

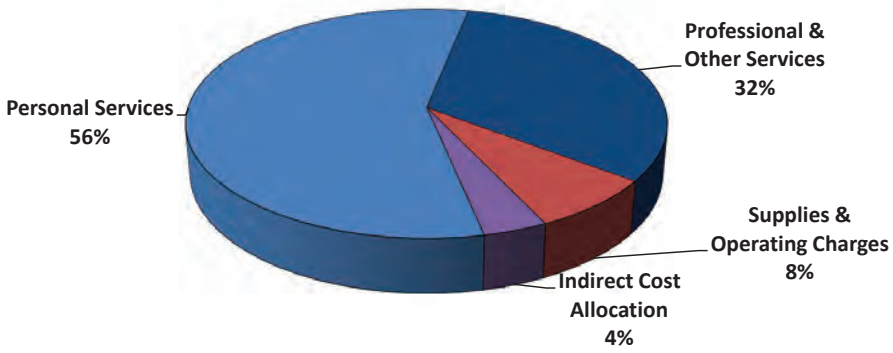
Landfill host fee is a fee paid on a per ton basis by landfills to the host city in accordance with State law.

SOLID WASTE FUND SUMMARY			
REVENUES	FY2024 ACTUAL	FY2025 BUDGET	FY2026 BUDGET
Refuse Collections	$ 3,093,956	$ 2,821,960	$ 3,014,560
Commercial Franchise Fee	254,359	165,000	165,000
Interest/Realized Gain or Loss	109,495	7,500	9,500
Other Revenue	-	-	-
Budgeted Net Position	-	1,165,516	1,129,957
Total Revenues	$ 3,457,809	$ 4,159,976	$ 4,319,017
EXPENDITURES			
Personal Services	1,763,486	1,980,600	2,171,867
Professional & Other Services	983,657	1,191,624	1,231,988
Supplies & Operating Charges	280,746	841,300	292,350
Depreciation	614,752	-	-
Indirect Cost Allocation	142,297	146,452	146,452
Debt Service	16,732	-	-
Capital Outlay	-	-	476,360
Total Expenditures	$ 3,801,670	$ 4,159,976	$ 4,319,017
Excess Revenues Over/(Under) Expenses	$ (343,861)	$ -	$ -

Revenues by Category



Expenditures by Category



AIRPORT

DEPARTMENT DESCRIPTION:

The Lee Gilmer Memorial Airport is owned and operated by the City of Gainesville's Public Works Department. The airport offers 81 T-Hangars and 12 Corporate Hangars which are available to lease for both private and corporate aircraft. The Lee Gilmer Memorial Airport consists of two runways. Runway 11/29 is 4,001x 100' and runway 5/23 is 5,500 x 100' with Medium-intensity Approach Lighting System with Runway Alignment Indicator Lights (MALSR) and ILS (Instrument Landing System).

Unicom Frequency: 123.075.
ASOS: 126.475

MISSION STATEMENT:

To provide high quality, efficient services and superior infrastructure to all users of the Lee Gilmer Memorial Airport.

GOALS & OBJECTIVES:

1. ***Ensure the airport is maintained in the safest manner possible.***
   * Identify and address all potential safety hazards that occur at or near the airport.
   * Utilize FAA-GDOT grant funding to improve runway safety by the removing of obstructions.
   * Maintain and update the safest navigational aids as per FAA requirements.
2. ***Enhance the appeal of airport facilities.***
   * Utilize City and grant funding to further improve security of Airport property.
   * Maintain all facilities in such a manner which will be most appealing to industrial park and hangar users.
3. ***Procure & utilize available alternative funding sources.***
   * Airport management and consultants will strive to identify and utilize all available avenues of funding.

PERFORMANCE MEASURES:

MEASURES	City Wide Strategic Priorities	ACTUAL			Thru 12/31	BUDGET	
		FY2022	FY2023	FY2024	FY2025	FY2025	FY2026
Months of Accident Free Operation	CS	12	12	12	6	12	12
Number of Operations Annually (Takeoffs & Landings)	S	54,764	69,317	72,000	37,616	76,000	80,000
Number of Based Aircraft	S	138	143	167	167	167	167
Alternative Funding obtained	S	$23,000	$4,272,186	$2,843,527	$2,039,000	$2,000,000	$2,000,000

REVENUE SOURCES & ASSUMPTIONS

Funding Sources: Charges for Services, Federal & State Grants

T-Hangar Rent includes the monthly rental of T-Hangars. There are five types of T-Hangars designed for two different sizes of aircraft, single engine and multi-engine planes. The projections are based on 85% occupancy , economy, and historical trends.

Corporate Hangar Rent includes the monthly rents of corporate hangars and related office space. The revenue projection is based on 91% occupancy at established rental rates.

Industrial Park Rent is for the rent of land in the Industrial Park. Revenues are very stable due to tenant stability over the past several years. All leases for the Airport Industrial Park are long-term leases.

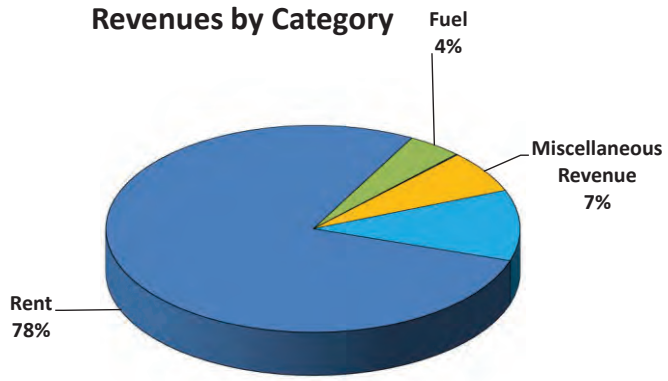
Fuel Flowage Fee has been greatly improved with the Champion Aviation FBO (Fixed Base Operator) lease effective September 1, 2016 and with the addition of Lanier Aviation self serve gas fuel sales. The FBO fuel flowage was formerly assessed at 4 tiers: The first 17,000 gallons delivered per month was levied at $0.04 per gallon; from 17,001 to 21,000 gallons the fee was $0.06 per gallon; from 21,001 to 25,000 gallons, the fee was $0.08 per gallon; and any amount over 25,000 gallons was assessed at $0.10 per gallon. With the new FBO lease, the fuel flowage was assessed at $0.10 per gallon. The fuel flowage for Lanier Aviation is $0.10 per gallon.

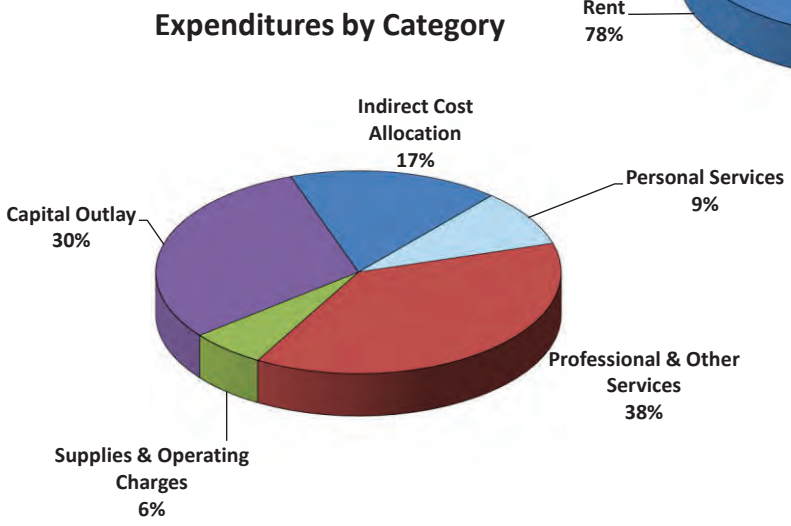
Fixed Base Operator (FBO) Lease is the lease of the facilities at the airport to the Fixed Base Operator, Champion Aviation Services, Inc. effective September 1, 2016. Monthly rate for this lease was initially set at $2,349.22 and is to be adjusted every five years based on the All Urban Consumer Price Index CPI-U.

Interest Income projections are based on cash balances, interest rates, and the economy.

Other Income includes the flight center SASO fees, late payment fees, and wash rack fees.

AIRPORT FUND SUMMARY			
REVENUES	**FY2024 ACTUAL**	**FY2025 BUDGET**	**FY2026 BUDGET**
T-Hangar Rent	$ 380,024	$ 378,556	$ 378,556
Corporate Hangar Rent	412,514	429,092	429,092
Industrial Park Rent	268,392	163,654	163,654
Fuel	55,827	53,244	53,244
Intergovernmental	-	-	
Interest/Realized Gain or Loss	68,271	1,500	1,500
Miscellaneous Revenue	79,890	82,726	82,726
Grants	1,050,576	-	-
Transfers in	18,413	-	-
Budgeted Net Position	-	-	137,991
Total Revenues	$ 2,333,908	$ 1,108,772	$ 1,246,763
EXPENDITURES			
Personal Services	95,507	103,114	112,572
Professional & Other Services	268,872	472,497	471,785
Supplies & Operating Charges	59,995	73,600	75,125
Capital Outlay	18,720	250,000	377,720
Indirect Cost Allocation	208,306	209,561	209,561
Debt Service	-	-	-
Available for Capital Projects	-	-	-
Depreciation	645,136	-	-
Total Expenditures	$ 1,296,535	$ 1,108,772	$ 1,246,763
Excess Revenues Over/(Under) Expenses	$ 1,037,373	$ -	$ -





CHATTAHOOCHEE GOLF COURSE

DEPARTMENT DESCRIPTION:

Chattahoochee Golf Course was designed by renowned architect Robert Trent Jones Sr. and opened in 1960. The course features 18 holes of Championship Golf, a practice range, two practice putting greens, a short game area, an indoor teaching facility for full swing analysis as well as an indoor putting lab. The clubhouse features a fully stocked golf pro shop, restaurant and men's and ladies locker rooms. The course was renovated in 2006 by Kevin Hargrave and Course Crafters. Chattahoochee Golf Club is the home of Tommy Aaron, the 1973 Masters Champion.

MISSION STATEMENT:

To enhance the quality of life for our citizens by providing affordable golf through first class customer service and quality golf course conditions.

GOALS & OBJECTIVES:

1. ***Improve golf course aesthetics and infrastructure.***
   * Replace 300 linear feet of damaged cart paths.
   * Begin tree clearing between selected holes to enhance the beauty of the course, also improving turf conditions.
2. ***Improve clubhouse and range facilities.***
   * Upgrade the teaching facility by replacing rotted door and baseboards, replace missing stones and paint the interior.
   * Upgrade the range ball dispenser area. Expand concrete for ball soaker/washer, improve drainage and aesthetics.
3. ***Enhance the golfing experience while playing at Chattahoochee.***
   * Utilize all the features of Yamatrack such as flyover, event notices, grill menu, digital scorecard, etc. to enhance the golfer experience.
   * Upgrade the target system on the practice range.

PERFORMANCE MEASURES:

MEASURES	City Wide Strategic Priority	ACTUAL			Through 12/31	BUDGET	
		FY2022	FY2023	FY2024	FY 2025	FY2025	FY2026
Number of tournaments for online system.	RD	142	145	291	148	150	300
Number of participants for The Herd Jr. Program.	RD	60	65	68	68	70	75
Number of hits on website video.	RD	85,899	87,000	78,600	7,600	90,000	95,000
Number of Social Media Hits.	RD	1,341	1,500	4,600	3,400	1,500	5,000
Number of participants for PGA Junior League.	RD	44	46	62	40	48	65

REVENUE SOURCES & ASSUMPTIONS

Charges for Services include a varying range of greens fees, golf cart rental fees, driving range fees, handicap services, and locker fees. Projections rely on historical data from the last three years. Revenue has been very stable to declining somewhat over the past three years (due to the uncertain economy and increased competition).

GREENS FEES, CART FEES, AND & OTHER REVENUE

Weekend AM - The largest source of green fee revenue.

Weekday Green Fee - Available to every golfer that plays CGC during the week.

Senior - Discounted green fee only available to residents 62 years and older.

Early Twilight - Discounted green fee that is available to all patrons generally 5 hours before sun sets.

Twilight - Discounted green fee that is available to all patron generally 3 hours before sun sets.

Weekend - Hall Co. green fee offered between Weekend AM and twilight times.

Guest - Chattahoochee Country Club Members Guest Fees. This revenue should increase with the corporate agreement with CCC.

High School - High school discount is given to students during the week, and on weekends after 2:00. This class of green fees has been the stable over the past several years.

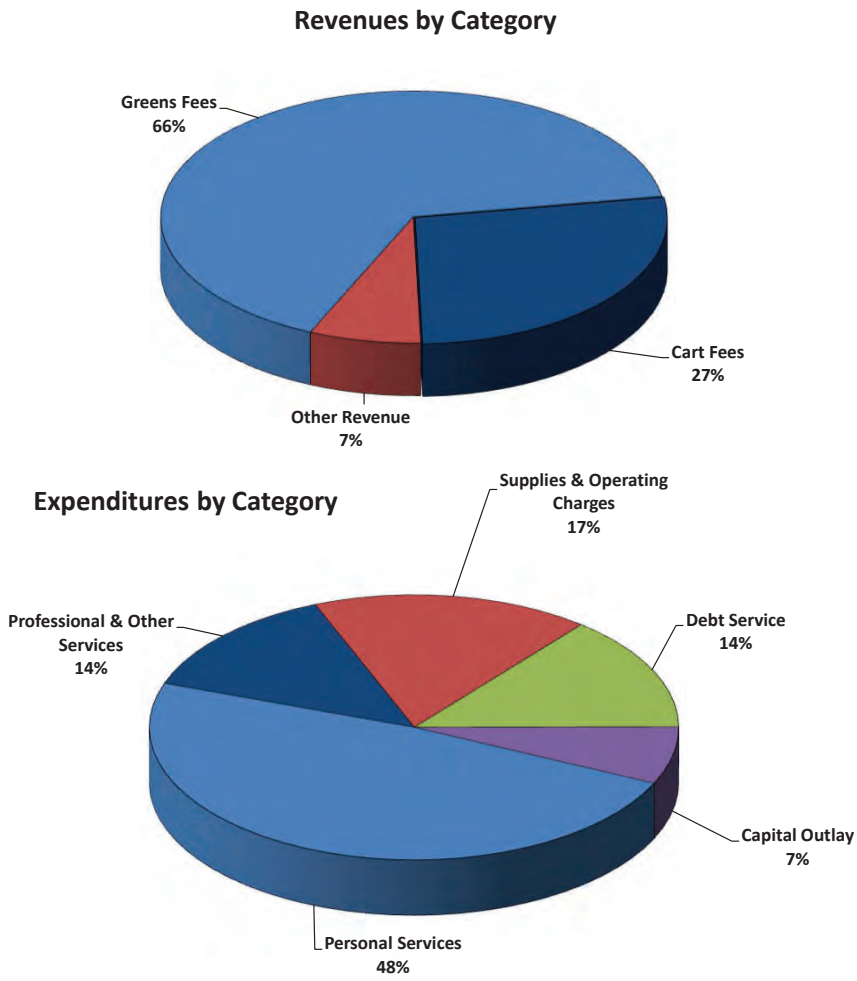
College - College discount given to students during the week. This fee has remained steady over the past years.

Cart Rental Fees - Cart revenues are the largest source of revenue and have remained steady over the past three years.

Handicap Fees - GSGA service that updates and maintains golfer's handicaps. The amount is $40 per year per golfer. The course pays $25.00 for each golfer to the GSGA for the use of their system.

Driving Range Fees - From sales of range tokens. These fees have been stable over the past three years.

CHATTAHOOCHEE GOLF COURSE FUND SUMMARY			
REVENUES	FY2024 ACTUAL	FY2025 BUDGET	FY2026 BUDGET
Greens Fees	$ 1,170,682	$ 1,091,306	$ 1,339,554
Cart Fees	603,460	548,791	552,825
Other Revenue	649,823	143,530	145,590
Interest/Realized Gain or Loss	51,577	27,300	20,000
Transfers In from General Fund	120,000	140,000	124,800
Budgeted Net Position	-	63,877	-
Total Revenues	$ 2,595,541	$ 2,014,804	$ 2,182,769
EXPENDITURES			
Personal Services	883,242	958,600	1,057,471
Professional & Other Services	891,894	233,611	294,605
Supplies & Operating Charges	378,846	376,000	371,100
Debt Service	28,806	306,593	306,593
Amortization/Depreciation	546,750	-	-
Capital Outlay	-	140,000	153,000
Total Expenditures	$ 2,729,539	$ 2,014,804	$ 2,182,769
Excess Revenues Over/(Under) Expenses	$ (133,998)	$ -	$ -



GENERAL INSURANCE FUND

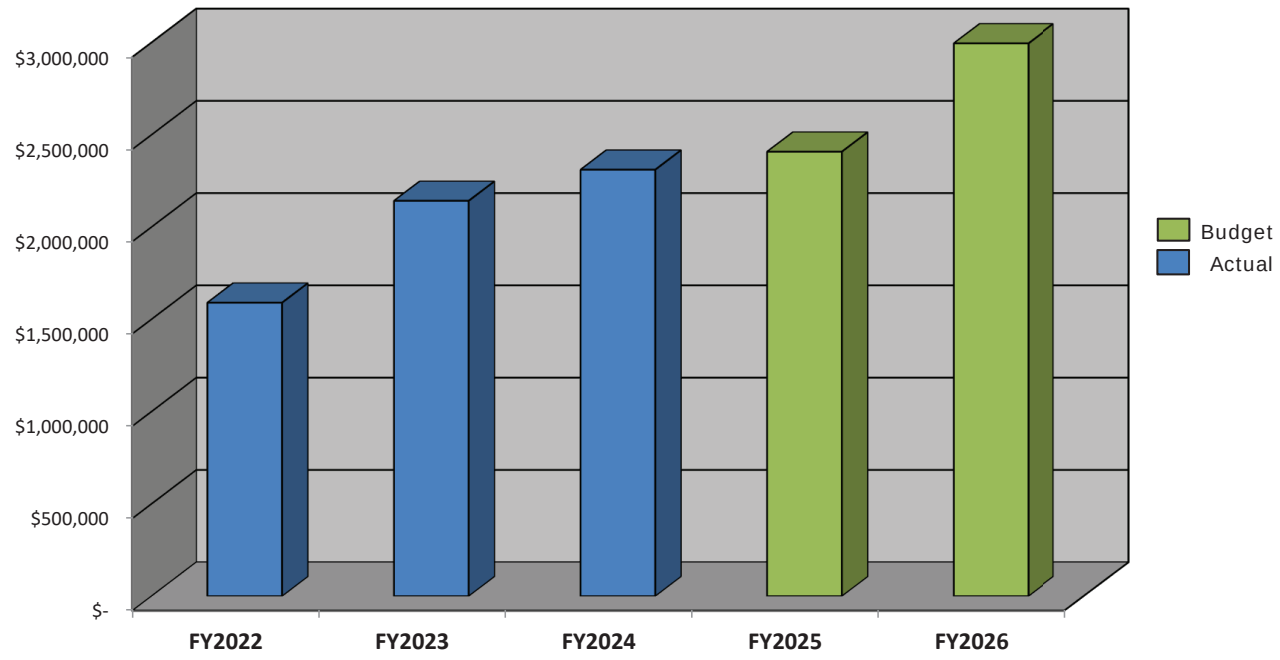
FUND DESCRIPTION:

The General Insurance Fund will account for property, liability, and workers' compensation insurance provided to the City departments. This is an internal service fund which is used to provide goods and services provided to the departments and agencies within the city. Costs of these goods and services are charged to the specific departments or units.

GENERAL INSURANCE FUND SUMMARY

	FY2024 ACTUAL	FY2025 BUDGET	FY2026 BUDGET
Revenue			
Premiums and Losses Paid by Departments	$ 2,077,302	$ 2,393,282	$ 2,828,954
Interest/Realized Gain or Loss	62,842	15,000	21,138
Other	170,586	-	145,492
Budgeted Net Position	-	-	-
Total Revenue	$ 2,310,730	$ 2,408,282	$ 2,995,584
Expenditures			
Professional & Other Services	1,767,573	1,355,611	1,942,913
Supplies & Operating Charges	-	875,000	1,052,671
Indirect Cost Allocation	345,940	177,671	
Transfers Out	134,375	-	-
Total Expenditures	$ 2,247,888	$ 2,408,282	$ 2,995,584
Excess Revenues Over/(Under) Expenditures	**$ 62,842**	**$ -**	**$ -**

Five Year Budget Trend



EMPLOYEE BENEFITS FUND

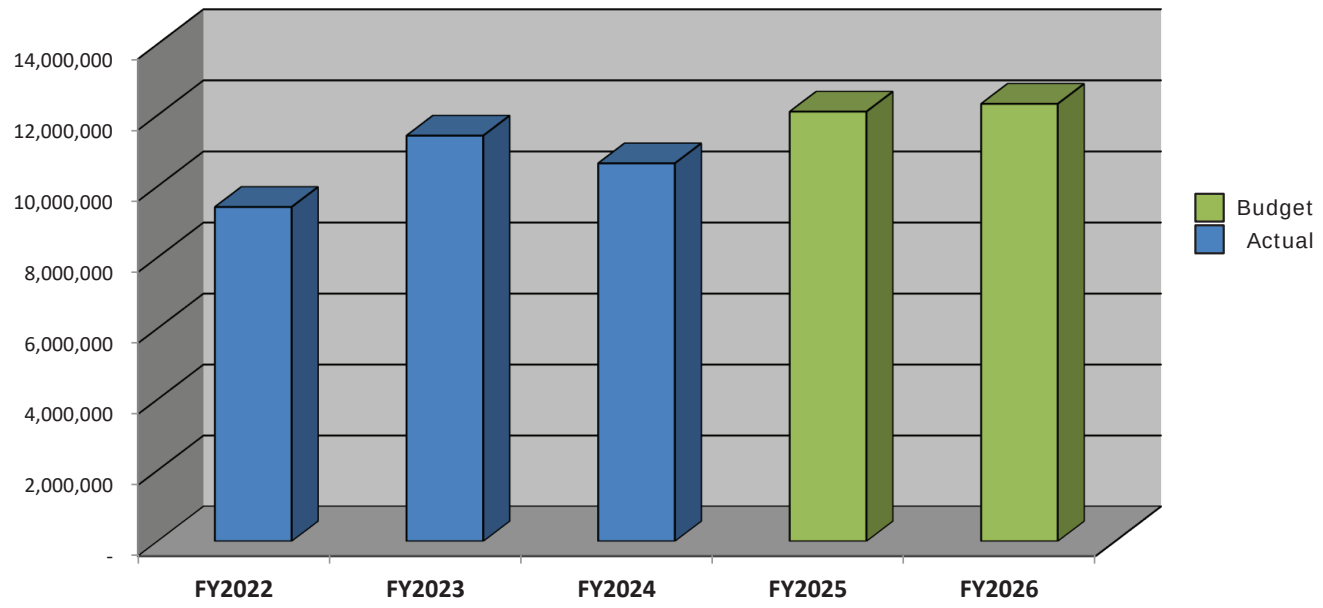
DEPARTMENT DESCRIPTION:

The Employee Benefits Fund accounts for the cost of providing life, health and other insurance benefits to City employees and retirees and their dependents, plus administrative costs and claims associated with these insurance components. As this is an internal service fund, which is used to provide goods and services to the departments and agencies within the city, costs of these goods and services are charged to the various departments.

EMPLOYEE BENEFITS FUND SUMMARY

REVENUES	FY2024 ACTUAL	FY2025 BUDGET	FY2026 BUDGET
Premiums	$ 10,544,690	$ 12,097,793	$ 12,284,662
Interest	100,941	2,200	35,200
Transfers in	-	-	-
Budgeted Net Position	-	-	-
Total Revenues	10,645,631	12,099,993	12,319,862
EXPENDITURES			
Health Insurance Premiums/Claims Expense	6,416,614	8,399,224	9,113,740
Life Insurance Premiums	561,629	293,627	305,726
Vision Insurance Premiums	-	48,827	48,827
Dental Insurance Premiums	56,035	50,000	50,000
Long-term Disability Insurance	-	139,473	208,767
Medical Clinic Operations	924,919	912,100	1,092,649
Administration/Wellness Program	-	-	-
Other Costs	2,616,427	2,256,742	1,500,153
Total Expenditures	$ 10,575,625	$ 12,099,993	$ 12,319,862
Excess Revenues Over/(Under) Expenditures	$ 70,007	$ -	$ -

Employee Benefits Five Year Trend



VEHICLE SERVICES FUND

DEPARTMENT DESCRIPTION:

The Vehicle Services division of Public Works is responsible for providing preventative maintenance, 24 hour emergency response, and repairs to City vehicles and equipment including: automobiles, light duty trucks, large commercial vehicles, and construction equipment. Departments whose vehicles are serviced include Public Works, Fire, Police, Community Development, Administrative Services, City Manager's Office, Community Service Center, Human Resources, as well as the Gainesville Connection Public Transit service. The Division includes fueling services at the Public Works facility and the Department of Water Resources shop. Services within the Division include the fuel management needs for all City departments, and the Gainesville City School system.

MISSION STATEMENT:

To provide automotive and equipment repairs with dedication to vehicle safety and commitment to delivering secure, effective, and professional vehicle services.

GOALS & OBJECTIVES:

1. ***Increase functional time of all City vehicles & equipment.***
   * Respond to emergency calls in less than 20 minutes.
   * Implement workmanship standards to reduce repeat repairs.
   * Improve and build on the technical skills of all shop staff by attending any relevant continuing education opportunities.
2. ***Enable departmental managers to effectively manage their fleet's fuel usage.***
   * Ensure adequate fuel levels to meet departmental needs.
   * Provide monthly reports for departmental fuel usage.
3. ***Effectively & efficiently mange vehicle services inventory.***
   * Adhere to best management practices for inventory policies.
   * Optimize inventory control policies using software upgrades as a guide for further enhancements.
   * Proactively manage outside vendors, parts and supplies.

PERFORMANCE MEASURES:

MEASURES	City Wide Strategic Priority	ACTUAL			Thru 12/31	BUDGET	
		FY2020	FY2021	FY2022	FY2023	FY2023	FY2024
Vehicles and Equipment Maintained	S	430	445	445	452	462	500
Work Orders Completed	S	3961	3,648	3,493	2,141	3,200	3,500
% Repeat Repairs	S	2%	2%	0.02	0.02	2%	2%
% Total Fleet Downtime	S	5%	5%	5%	5%	5%	5%

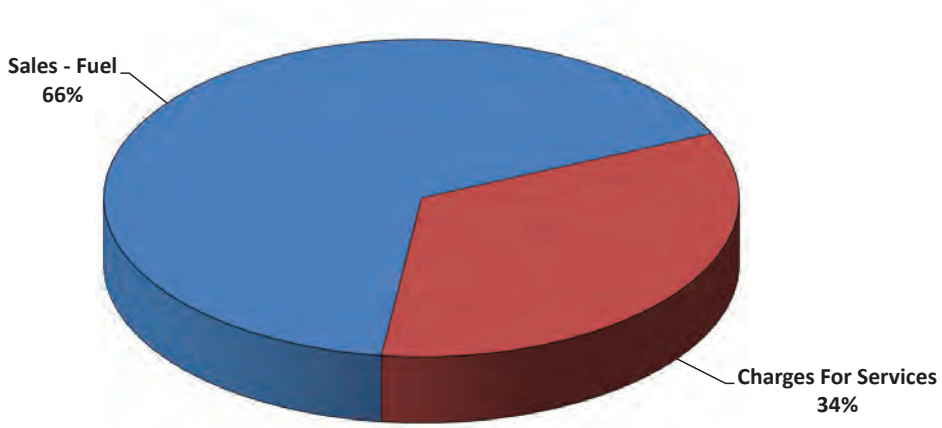
REVENUE SOURCES & ASSUMPTIONS

Charges for Services: These are charges for maintenance and routine services on city owned vehicles, to the various user departments.

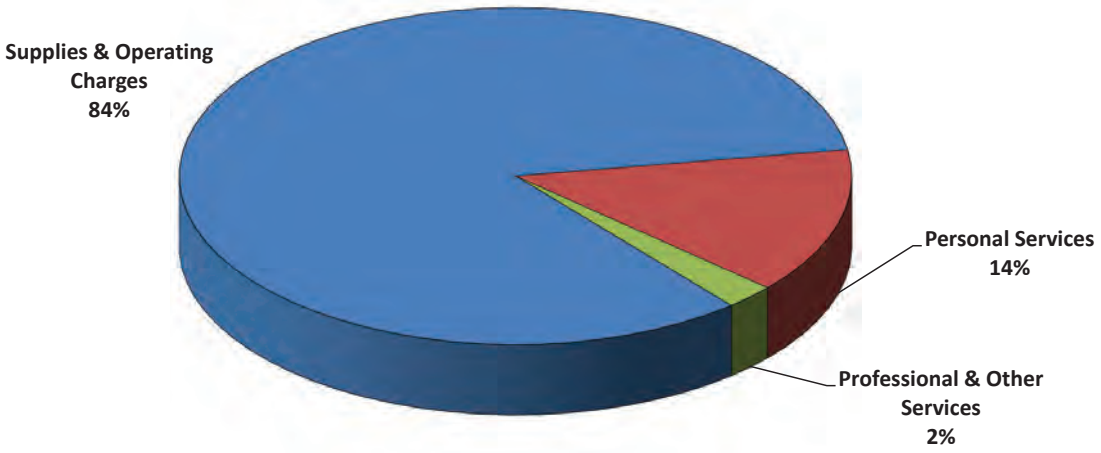
Fuel sales: These are the charges for the purchase of fuel for each City owned vehicle with each department.

VEHICLE SERVICES FUND SUMMARY			
REVENUES	FY2022 ACTUAL	FY2023 BUDGET	FY2024 BUDGET
Charges For Services	$ 824,834	$ 1,068,460	$ 1,168,460
Sales - Fuel	1,685,807	1,987,000	2,300,151
Other	42,854	-	-
Transfers in	-	-	-
Budgeted Net Position	-	-	-
Total Revenues	$ 2,553,495	$ 3,055,460	$ 3,468,611
EXPENDITURES			
Personal Services	434,090	444,383	486,803
Professional & Other Services	42,594	77,289	83,226
Supplies & Operating Charges	2,045,177	2,533,788	2,898,582
Depreciation	31,634	-	-
Capital Outlay	-	-	-
Transfers Out	-	-	-
Total Expenditures	$ 2,553,495	$ 3,055,460	$ 3,468,611
Excess Revenues Over/(Under) Expenditures	$ -	$ -	$ -

Revenues by Category



Expenditures by Category



FISCAL YEAR 2026 PROPOSED POSISTIONS

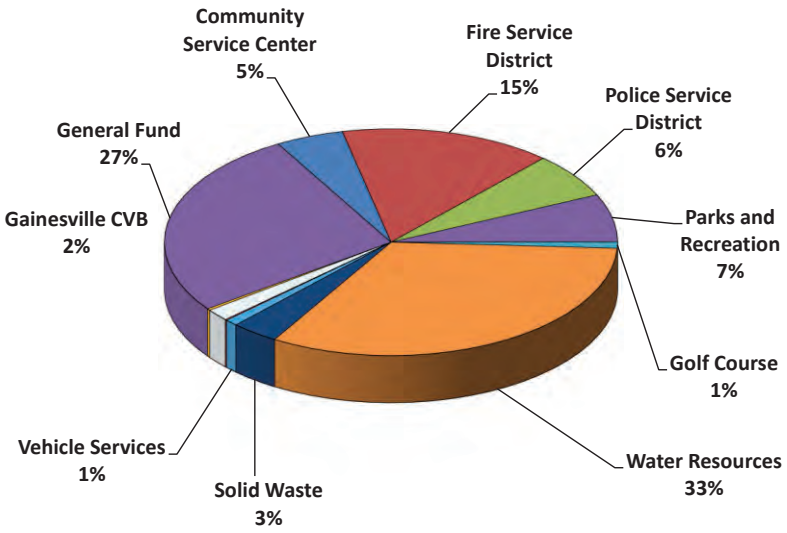
AUTHORIZED POSITIONS BY FUND

(5-year Summary)

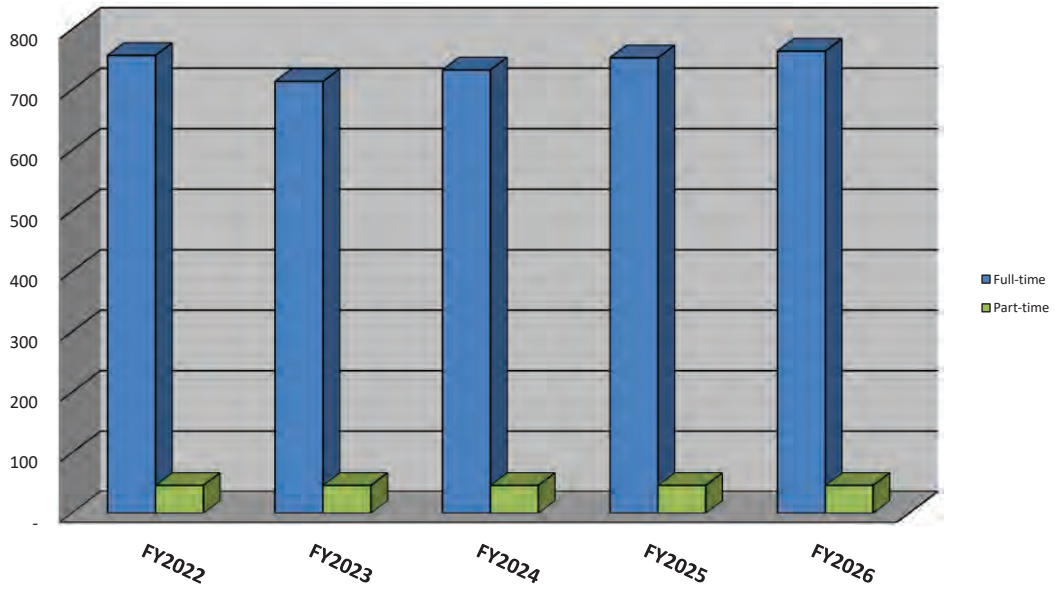
	Budget									
	FY2022		FY2023		FY2024		FY2025		FY2026	
DEPARTMENTS	FT	PT	FT	PT	FT	PT	FT	PT	FT	PT
City Council		6		6		6		6		6
City Manager	6	2	6	2	6	2	7	2	7	2
Financial Services	14	1	14	1	15	1	15	1	15	1
Information Technology	9		10		10		11		12	
Human Resources Department	10		10		10		9		9	
Municipal Court	8	2	8	2	8	2	8	2	8	2
Community Development Dept.	18	7	18	7	18	7	19	7	19	7
Police Department	68	3	68	3	68	3	68	3	68	3
Public Land and Buildings	6		6		6		6		6	
Public Relations					3		3		3	
Engineering Services	12		12		12		12		12	
Traffic Services	7		7		8		8		8	
Streets	24		24		24		24		24	
Storm Water	5		5		5		5		5	
Cemetery	8		8		8		8		8	
Total General Fund	**195**	**21**	**196**	**21**	**201**	**21**	**203**	**21**	**204**	**21**
Fire Service District	104		108		112		116		116	
Police Service District	49		49		49		49		49	
Community Service Center	24	26	28	25	33	25	37	25	37	25
Cable TV	-	-	-	-	-	-	-	-	-	-
Parks and Recreation	43	Varies	48	Varies	48	Varies	52	Varies	52	Varies
Airport	1		1		1		1		1	
Department of Water Resources	234		237		240		246		250	
Solid Waste Department	26		26		26		26		26	
Golf Course	5	Various	6	Various	7	Various	7	Various	7	Various
Vehicle Services	6		6		6		6		7	
Gainesville Convention and Visitor's Bureau	10		12		12		12		13	
Non-Profit Housing	2		2		2		2		2	
TOTAL AUTHORIZED POSITIONS	**650**	**47**	**670**	**46**	**737**	**46**	**757**	**46**	**764**	**46**

* Total Increase in position is 7. Added Guest Experience Associate, IT Service and Support Administrator, Auto Mechanic, Hydro Excavator Operator, Engineering Tech, Administrative Specialist, Operations Tech Senior Apprentice.

Authorized Positions by Fund FY2026



Five-Year Positional Change Chart



DOCUMENT-WIDE CRITERIA

This section contains the Glossary, Ad Valorem Ordinance, Tax digest, Millage Profile, Budget Resolution and Account Descriptions

GLOSSARY

ACCOUNTING METHOD - ACCRUAL The timing of the recognition of income or expense that report these items as soon as income is earned or a liability is incurred. This method is used frequently by proprietary funds.

ACCOUNTING METHOD - CASH The timing of the recognition of income or expense that report these items when cash is received or paid.

ACCOUNTING METHOD - MODIFIED ACCRUAL Under this method of accounting, income is only recognized to the extent that it will be available to pay the liabilities of the current period. Similarly, certain liabilities are considered expenditures only as they come due, since that is when they would normally use available financial resources to be liquidated. This method is employed primarily in governmental type funds.

ACFR Annual Comprehensive Financial Report – compiled annually, this report provides detailed information about the organization's financial status

ADOPTED (APPROVED) BUDGET The funds appropriated by the City Council at the beginning of the fiscal year.

AD VALOREM TAX Tax levied on the assessed value of real and personal property.

AMORTIZATION A reduction of debt by periodic changes to assets or liabilities.

ANNEXATION The legal incorporation of portions of unincorporated County land into a Municipality's borders. The expansion of the City's borders must be approved by the City Council and is normally at the request of the property owners.

ANNUAL BUDGET An itemized plan of financial operation and capital outlays including an estimate of the proposed means of financing for the next 12 months.

APPRAISED VALUE The anticipated fair market value of a piece of property.

APPROPRIATION An authorization made by the City Council which permits officials and department heads to incur obligations against and to make expenditures of governmental resources.

ASSESSED VALUATION The value placed on property for purposes of taxation. The City of Gainesville accepts Hall County's assessment of real and personal property at 100% of fair market value.

BALANCED BUDGET A balanced budget occurs when the total revenue is equal to the amount of expenditures.

BOND A written promise to pay a specified sum of money (called principal or face value) at a specified future date along with periodic interest paid at a specified percentage of the principal. Bonds are typically used for long-term debt.

BUDGET The financial plan for the operation of a department, program or project for the current year or for the duration of the project.

BUDGET AMENDMENT The act of transferring funds from one appropriation account to another, requiring approval of the City Council, City Manager, or the Budget Officer, depending on the nature of the transfer.

BUDGET CALENDAR The schedule of key dates or milestones which the City follows in the preparation, adoption, and administration of the budget.

BUDGET RESOLUTION The official enactment by the City Council legally authorizing City Officials to obligate and expend resources.

BUDGETARY CONTROL The control or management of a governmental unit or enterprise in accordance with an approved budget for the purpose of keeping expenditures within the limitations of available appropriations and available revenues.

BUDGETED FUND BALANCE RESERVE The amount remaining within the General Fund after all revenues and expenditures are budgeted for; reserved or "earmarked" as a prudent financial cushion, enabling the City to weather catastrophic financial occurrences while maintaining appropriate service levels.

CAPITAL OUTLAY An expenditure for the acquisition of, or addition to, a fixed asset. Items acquired for less than $500 is not considered capital outlay.

CAPITAL PROJECTS Projects that result in the acquisition or construction of fixed assets of a local government which are of a long-term and permanent nature. Such assets include land, buildings and related improvements, streets and highways, bridges, sewers, and parks.

CITY COUNCIL The elected, governing body of a municipality.

COMPREHENSIVE PLAN A long-term plan to control and direct the use and development of property in the City. It is also used to make strategic decisions regarding water and sewer lines, infrastructure, and roads.

CONTINGENCY Funds set aside for unforeseen future needs and budgeted in a "non-departmental" account. Can be transferred to a departmental budget only by action of the City Council.

DEBT LIMIT The maximum amount of debt that can be legally incurred by an entity.

DEBT SERVICE Costs associated with the interest, principle, or other expense payments related to bond issues or capital leases.

DEBT SERVICE FUND The fund used to account for the accumulation of resources for, and the payment of, principal and interest on long-term debt, specifically Bond issues.

DEPARTMENT A major administrative division of the City with indicated overall management responsibility for an operation or a group of related operations within a functional area.

DEPRECIATION A loss in the value of an asset, whether due to physical changes, obsolescence, or factors outside the asset.

DISBURSEMENT Funds paid out for goods or services received which result in a net decrease in financial resources; also referred to as and expenditure or an expense.

EMT Emergency Medical Technician – specially trained fire and emergency personnel sometimes referred to as paramedics.

ENCUMBRANCE A commitment of funds against appropriations in which the expenditure has not actually been made at the time of recording. It may be in the form of a purchase order, purchase requisition, or a contract for goods and services.

ENTERPRISE FUND A fund in which the activities are supported wholly or primarily by charges and fees paid by the users of the services.

EPD Georgia's Environmental Protection Division

EXPENDITURE/EXPENSE This term refers to the outflow of funds paid or to be paid for an asset obtained or goods and services obtained regardless of when the expense is actually paid. "Expenditure" applies to Governmental Funds, and "Expense" to Proprietary Funds

FIDUCIARY FUND A fund category used to account for activities in which the government is acting as an agent (managing pension plans for employees or holding gifts/endowments).

FISCAL YEAR The time period designated by the City signifying the beginning and ending period for recording financial transactions. The City has specified July 1 to June 30 as its fiscal year.

FIXED ASSET Capital items of a long-term character which are intended to be held or used, such as land, buildings, improvements, machinery, and equipment. Gainesville's standards are an acquisition cost of at least $10,000 and a useful life of more than 1 year.

FUND An independent fiscal and accounting entity with a self-balancing set of accounts. These accounts record cash and other assets together with all related liabilities, obligations, reserves and equities. Funds are segregated so that revenues will be used only for the purpose of carrying out specific activities in accordance with special regulations, restrictions or limitations.

FUND BALANCE (Undesignated and Unreserved) Refers to the excess of assets over liabilities and is, therefore, generally known as amount available for appropriation.

FUND BALANCE (Designated or Reserved) Refers to the excess of assets over liabilities and is designated or reserved for a particular item, e.g. "Fund Balance Reserved for Encumbrances".

FUND BALANCE (Carried Forward) Funds on hand at year end resulting from collections of revenue in excess of anticipations and/or unexpended appropriations which are included as a revenue source in the budget of the ensuing year.

GAAP Generally Accepted Accounting Principles – guidelines to financial accounting and reporting which set uniform minimum standards for accepted accounting procedures.

GASB Governmental Accounting Standards Board – Standards setting body charged with issuing, reviewing and updating the guidelines to which governments adhere for accounting procedures and practices.

GDOT Georgia Department of Transportation

GENERAL FUND The main operating accounts of a nonprofit entity, such as a government or government agency.

GENERAL OBLIGATION BONDS Bonds whose principal and interest are paid from property tax for debt service and are backed by the City's full faith and credit. Approval by referendum vote is required for general obligation bonds to be issued.

GOVERNMENT FINANCE OFFICERS ASSOCIATION (GFOA) is a professional association of approximately 17,500 state, provincial and local government finance officers in the United States and Canada.

GIS Geographic Information System – a relational model of geographic objects and associated information used to access data related to infrastructure, facility management, and socioeconomic

characteristics. This system can provide information using both the characteristics of a map and a relational database.

GOALS General statements of performance intentions. They may be somewhat vague and difficult to measure.

GOVERNMENTAL FUNDS Funds used to account for the acquisition, use and balances of expendable financial resources and the related current liabilities - except for those accounted for in proprietary funds and fiduciary funds.

GRANT A contribution of assets from a government to an organization to support a particular function or purpose.

GREEN SPACE Land which is left undeveloped by private citizens or the government.

HOMESTEAD EXEMPTION A tax relief whereby state law permits local governments to exempt a fixed dollar amount of the appraised value of the qualifying residential property from advalorem taxation.

INFRASTRUCTURE The basic facilities, equipment, and installations needed for the functioning of a system or organization (e.g., roads, bridges, water/sewer lines, public buildings).

INTANGIBLE PROPERTY A category of personal property that includes stocks, taxable bonds, and cash.

INTERFUND TRANSFER A method used to transfer monies from one fund to another.

INTERGOVERNMENTAL REVENUE Revenue received from local agencies or other governments such as the state of Georgia

LAND USE DESIGNATION Future land designation which compliments the goals and objectives of the Comprehensive Land Use Plan and indicates ideal locations for a wide variety of uses.

MILLAGE RATE The ad valorem tax rate expressed in the amount levied per thousand dollars of the taxable assessed value of property. One mill is equal to one dollar per thousand.

NCIC National Crime Information Center – a national law enforcement computer network which tracks data such as warrants and stolen property throughout the United States.

NET POSITION A fund equity account which reflects accumulated net earnings (or losses) of a proprietary fund. As in the case of fund balance, net position may include certain reservations of fund equity.

OBJECTIVES Unambiguous statements of performance intentions expressed in measurable terms.

OCGA Official Code of Georgia Annotated – Georgia law as enacted by the state legislature.

OPEN RECORDS ACT A legislative act which authorizes public access to certain records classified as public information.

OPERATING BUDGET The portion of the budget pertaining to daily operations that provides basic governmental services. The operating budget contains appropriations for such expenditures as personal services, fringe benefits, commodities, services and capital outlay.

PERFORMANCE INDICATORS A quantitative means of assessing workload, efficiency, effectiveness and/or productivity of a program or department.

PERSONAL SERVICES Costs associated with wages, salaries, retirement, and other fringe benefits for employees.

PROPRIETARY FUNDS Used to account for government's ongoing organizations and activities that are similar to those found in the private sector.

REAL PROPERTY Immobile property such as land, natural resources, (above and below ground), and fixed improvements to land.

RESERVE An account used to indicate that a portion of funds has been legally restricted for a specific purpose, or not available for appropriation and subsequent spending. A reserve for working capital is a budgetary reserve set aside for cash flow needs, emergencies, or unforeseen expenditures/revenue shortfalls.

REVENUE Funds that the City receives as income. It includes such items as taxes, licenses, user fees, service charges, fines and penalties, and grants.

REVENUE BONDS Bonds whose principal and interest are payable exclusively from specific projects or special assessments, rather than from general revenues. These bonds do not require approval by referendum.

SCADA Supervisory Control and Data Acquisition System – program which assists the Public Utilities department in the collection of data and control of the regulating system.

SCBA Self Contained Breathing Apparatus – the "air packs" fire fighters wear while working in an untenable atmosphere.

SINKING FUND A reserve fund accumulated over a period of time for retirement of a debt.

SPECIAL REVENUE FUND A fund in which the revenues are designated for use for specific purposes or activities.

SPLOST Special Purpose Local Option Sales Tax – sales tax-imposed County wide for a predetermined period of time for a specific purpose, often for road improvements, or fire station construction. A SPLOST must be approved by the citizens of the County through a majority vote.

TAN Tax Anticipation Note – debt issued by a government, in anticipation of future tax receipts, which are due and payable when the government collects the taxes. These notes provide for the funding of government operations until taxes are collected.

TANGIBLE PROPERTY A category of personal property that has physical form and substance such as furniture, equipment, and inventory.

TAX DIGEST Official list of all property owners, their assessed value (100% of fair market value), and the tax due on their property.

TAX EXEMPTION Immunity from the obligation of paying taxes in whole or in part.

TAXES Compulsory charges levied by a government for the purpose of financing services performed for the common benefit. Taxes levied by the City of Gainesville are approved by the City Council and are within limits determined by the State.

TV18 Gainesville/Hall County joint government cable access channel which broadcasts a variety of local interest programs.

WARD A political subdivision of a governed area, as determined by a State mandated redistricting process which must occur once each ten years. Generally, wards are determined using a number of socioeconomic and natural factors such as income, geography, ethnicity, industry, and geography.

WORKING CAPITAL A dollar amount reserved in (General Fund) fund balance that is available for unforeseen emergencies, to handle shortfalls caused by revenue declines, and to provide cash liquidity during periods of low cash flow.

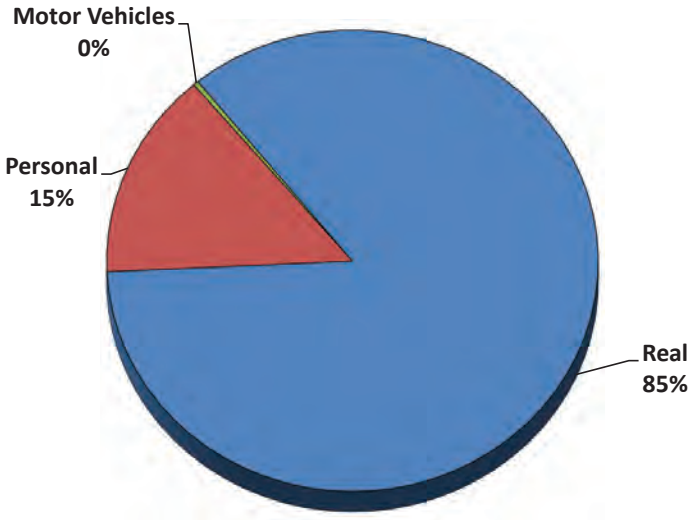
PROJECTED AD VALOREM TAX DIGEST
FISCAL YEAR 2026

Description	FY 2025/ Tax Year 2024 Tax Digest	FY 2026/ Tax Year 2025 Tax Digest (Estimated)	% Change
Real	$ 10,626,228,950	$ 11,031,125,866	3.81%
Personal	2,000,894,435	1,889,344,155	-5.58%
Motor Vehicles	49,387,875	43,687,125	-11.54%
Mobile Homes	25,365	26,108	2.93%
Heavy Duty Equipment	-	347,185	0.00%
Total Digest	12,676,536,625	12,964,530,439	2.27%
Exempt Properties	(2,561,518,870)	(2,351,336,138)	-8.21%
M&O Exemptions	(619,431,190)	(617,615,430)	-0.29%
Net Digest	$ 9,495,586,565	$ 9,995,578,871	5.27%

1 Mill Factor With 95.0% Collection

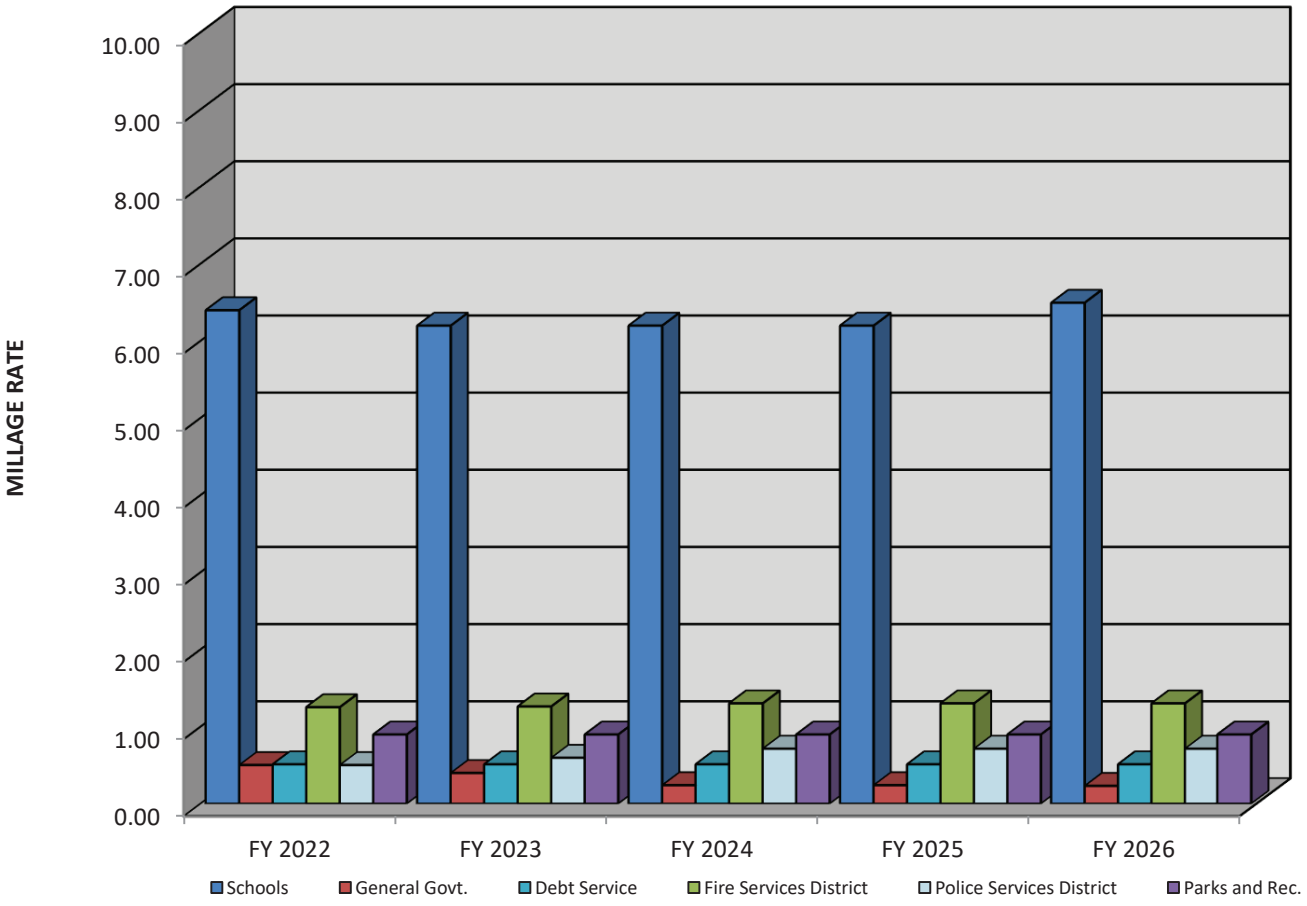
	FY 2025 Certified	FY 2026 Projected	Difference	% Growth
General Digest	$ 9,020,807	$ 9,495,800	$ 474,993.00	5.27%

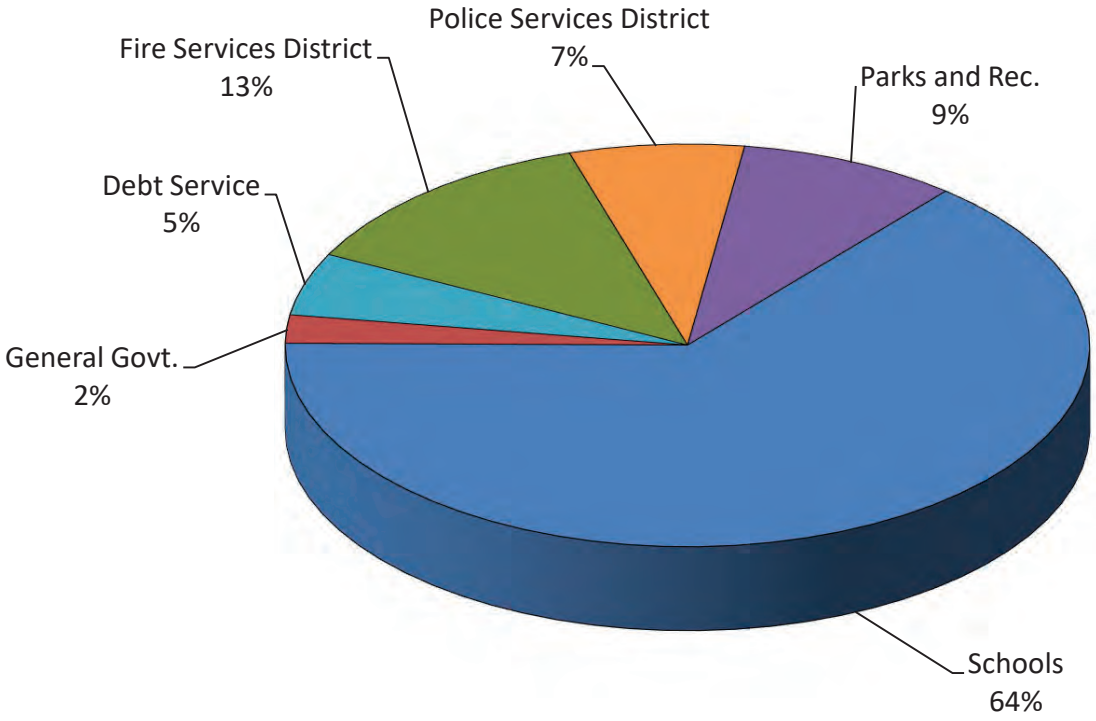
Projected Tax Digest By Category



CITY OF GAINESVILLE MILLAGE PROFILE

Fund	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
Schools	6.395	6.195	6.195	6.195	6.492
General Govt.	0.500	0.397	0.239	0.239	0.230
Debt Service	0.510	0.510	0.510	0.510	0.510
Fire Services District	1.250	1.259	1.299	1.299	1.299
Police Services District	0.500	0.594	0.712	0.712	0.712
Parks and Rec.	0.896	0.896	0.896	0.896	0.896
Total	10.05	9.85	9.851	9.851	10.139




Police Services District
7%
Fire Services District
13%
Parks and Rec.
9%
Debt Service
5%
General Govt.
2%
Schools
64%

Passed: 09/16/2025

AN ORDINANCE

No. 2025-11

AN ORDINANCE BY THE GOVERNING BODY OF THE CITY OF GAINESVILLE, GEORGIA, TO FIX THE AD VALOREM TAX RATE FOR THE CITY OF GAINESVILLE, GEORGIA, EXCLUSIVE OF ACTIVITIES OF THE GAINESVILLE BOARD OF EDUCATION, EXCLUSIVE OF PARKS AND RECREATION OPERATIONS, EXCLUSIVE OF POLICE SERVICES OPERATIONS, AND EXCLUSIVE OF FIRE SERVICES OPERATIONS FOR THE FISCAL YEAR 2026; AND FOR OTHER PURPOSES.

BE IT HEREBY ORDAINED BY THE GOVERNING BODY OF THE CITY OF GAINESVILLE, GEORGIA, AS FOLLOWS:

WHEREAS, a budget has been established for the City of Gainesville for Fiscal Year 2026; and

WHEREAS, a specified amount of revenue for this budget comes from ad valorem taxes; and

WHEREAS, the Governing Body wishes to set the ad valorem tax rate on property, with the exceptions that the ad valorem tax rate for Gainesville School Board activities, parks and recreation operations, police services operations, and fire services operations shall be set by separate ordinances.

NOW THEREFORE BE IT ORDAINED by the Governing Body of the City of Gainesville, Georgia, as follows:

SECTION I.

The ad valorem tax rate for the City of Gainesville, Georgia, for the calendar year on property subject to ad valorem taxation by the City is hereby fixed at $0.740 on each $1,000.00 of property subject to ad valorem taxation by the City. Said rate is exclusive of activities of the Gainesville Board of Education, parks and recreation operations, police services operations, and fire services operations, and an ad valorem tax rate for said activities and operation shall be set by separate ordinances.

SECTION II.

Said rate of $0.740 on each $1,000.00 of taxable property is hereby levied as follows:

(a) For General Government purposes, $0.230 on each $1,000.00 of taxable property.

(b) For the purpose of retiring outstanding governmental fund type debt and related interest, $0.510 on each $1,000.00 of taxable property.

SECTION III.

The Chief Financial Officer of the City of Gainesville shall pay such amounts collected through ad valorem taxes within the Governing Body as necessary to fund the Special Fund created for the accrual of tax allocation increment in any and all tax allocation districts created by the Governing Body pursuant to the Georgia Redevelopment Powers Law, O.C.G.A. § 36-44-1 et seq., including but not limited to the following: (1) Tax Allocation District Number One – Midtown, created by City of Gainesville Ordinance No. 2006-53, passed on October 17, 2006; and (2) Tax Allocation District Number Three – Westside, created by City of Gainesville Resolution No. 2018-59, passed on November 20, 2018.

SECTION IV.

All Ordinances and parts of Ordinances in conflict herewith are hereby repealed.

SECTION V.

If any portion of this Ordinance shall be held to be invalid or unconstitutional, such invalidity or unconstitutionality shall not affect or impair the remaining portions unless it clearly appears that such other parts are wholly and necessarily dependent upon the part held to be invalid or unconstitutional.

NOW THEREFORE BE IT FURTHER ORDAINED that the City of Gainesville Tax Office shall bill property taxes in one installment and collect payment of said taxes, which shall be due on or before January 12, 2026.

NOW THEREFORE BE IT FURTHER ORDAINED that the City of Gainesville will take appropriate action when the Tax Digest as certified by the State Revenue Commissioner is available and property reassessments are confirmed.

W. Samuel Couvillon, Mayor

This is to certify that I am City Clerk of the City of Gainesville. As such, I keep its official records, including its minutes. In that capacity, my signature below certifies this ordinance was adopted as stated and will be recorded in the official minutes.

ATTEST:

Alisa Grayson, City Clerk

CITY OF GAINESVILLE GEORGIA CHARTERED 1821

Passed: **09/16/2025**

AN ORDINANCE

No. 2025-12

AN ORDINANCE BY THE GOVERNING BODY OF THE CITY OF GAINESVILLE, GEORGIA, TO FIX THE AD VALOREM TAX RATE FOR THE PROVISION OF FIRE SERVICES; AND FOR OTHER PURPOSES.

BE IT HEREBY ORDAINED BY THE GOVERNING BODY OF THE CITY OF GAINESVILLE, GEORGIA, AS FOLLOWS:

WHEREAS, a budget has been established for the City of Gainesville for Fiscal Year 2026; and

WHEREAS, a specified amount of revenue for this budget comes from ad valorem taxes; and

WHEREAS, the Governing Body wishes to set the ad valorem tax rate on property for the provision of Fire services.

NOW THEREFORE BE IT ORDAINED by the Governing Body of the City of Gainesville, Georgia, as follows:

SECTION I.

The ad valorem tax rate for the special district for provision of Fire services within the City of Gainesville, Georgia, for the calendar year on property subject to ad valorem taxation by the City is hereby fixed at $1.299 on each $1,000.00 of property subject to ad valorem taxation by the City, and said ad valorem tax rate shall be levied.

SECTION II.

The Chief Financial Officer of the City of Gainesville shall pay such amounts collected through ad valorem taxes within the special district for provision of Fire services as necessary to fund the Special Fund created for the accrual of tax allocation increment in any and all tax allocation districts created by the Governing Body pursuant to the Georgia Redevelopment Powers Law, O.C.G.A. § 36-44-1 et seq., including but not limited to the following: (1) Tax Allocation District Number One – Midtown, created by City of Gainesville Ordinance No. 2006-53, passed on October 17, 2006; and (2) Tax Allocation District Number Three – Westside, created by City of Gainesville Resolution No. 2018-59, passed on November 20, 2018.

SECTION III.

All Ordinances and parts of Ordinances in conflict herewith are hereby repealed.

SECTION IV.

If any portion of this Ordinance shall be held to be invalid or unconstitutional, such invalidity or unconstitutionality shall not affect or impair the remaining portions unless it clearly appears that such other parts are wholly and necessarily dependent upon the part held to be invalid or unconstitutional.

NOW THEREFORE BE IT FURTHER ORDAINED that the City of Gainesville Tax Office shall bill property taxes in one installment and collect payment of said taxes, which shall be due on or before January 12, 2026.

NOW THEREFORE BE IT FURTHER ORDAINED that the City of Gainesville will take appropriate action when the Tax Digest as certified by the State Revenue Commissioner is available and property reassessments are confirmed.

W. Samuel Couvillon, Mayor

This is to certify that I am City Clerk of the City of Gainesville. As such, I keep its official records, including its minutes. In that capacity, my signature below certifies this ordinance was adopted as stated and will be recorded in the official minutes.

ATTEST:

Alisa Grayson, City Clerk

CITY OF GAINESVILLE GEORGIA CHARTERED 1821

Passed: **09/16/2025**

AN ORDINANCE

No. 2025-13

AN ORDINANCE BY THE GOVERNING BODY OF THE CITY OF GAINESVILLE, GEORGIA, TO FIX THE AD VALOREM TAX RATE FOR THE PROVISION OF POLICE SERVICES; AND FOR OTHER PURPOSES.

BE IT HEREBY ORDAINED BY THE GOVERNING BODY OF THE CITY OF GAINESVILLE, GEORGIA, AS FOLLOWS:

WHEREAS, a budget has been established for the City of Gainesville for Fiscal Year 2026; and

WHEREAS, a specified amount of revenue for this budget comes from ad valorem taxes; and

WHEREAS, the Governing Body wishes to set the ad valorem tax rate on property for the provision of Police services.

NOW THEREFORE BE IT ORDAINED by the Governing Body of the City of Gainesville, Georgia, as follows:

SECTION I.

The ad valorem tax rate for the special district for provision of Police services within the City of Gainesville, Georgia, for the calendar year on property subject to ad valorem taxation by the City is hereby fixed at $0.712 on each $1,000.00 of property subject to ad valorem taxation by the City, and said ad valorem tax rate shall be levied.

SECTION II.

The Chief Financial Officer of the City of Gainesville shall pay such amounts collected through ad valorem taxes within the special district for provision of Police services as necessary to fund the Special Fund created for the accrual of tax allocation increment in any and all tax allocation districts created by the Governing Body pursuant to the Georgia Redevelopment Powers Law, O.C.G.A. § 36-44-1 et seq., including but not limited to the following: (1) Tax Allocation District Number One – Midtown, created by City of Gainesville Ordinance No. 2006-53, passed on October 17, 2006; and (2) Tax Allocation District Number Three – Westside, created by City of Gainesville Resolution No. 2018-59, passed on November 20, 2018.

SECTION III.

All Ordinances and parts of Ordinances in conflict herewith are hereby repealed.

SECTION IV.

If any portion of this Ordinance shall be held to be invalid or unconstitutional, such invalidity or unconstitutionality shall not affect or impair the remaining portions unless it clearly appears that such other parts are wholly and necessarily dependent upon the part held to be invalid or unconstitutional.

NOW THEREFORE BE IT FURTHER ORDAINED that the City of Gainesville Tax Office shall bill property taxes in one installment and collect payment of said taxes, which shall be due on or before January 12, 2026.

NOW THEREFORE BE IT FURTHER ORDAINED that the City of Gainesville will take appropriate action when the Tax Digest as certified by the State Revenue Commissioner is available and property reassessments are confirmed.

W. Samuel Couvillon, Mayor

This is to certify that I am City Clerk of the City of Gainesville. As such, I keep its official records, including its minutes. In that capacity, my signature below certifies this ordinance was adopted as stated and will be recorded in the official minutes.

ATTEST:

Alisa Grayson, City Clerk

CITY OF GAINESVILLE GEORGIA CHARTERED 1821

Passed: 09/16/2025

AN ORDINANCE

No. 2025-14

AN ORDINANCE BY THE GOVERNING BODY OF THE CITY OF GAINESVILLE, GEORGIA, TO FIX THE AD VALOREM TAX RATE FOR THE PROVISION OF PARKS AND RECREATION SERVICES; AND FOR OTHER PURPOSES.

BE IT HEREBY ORDAINED BY THE GOVERNING BODY OF THE CITY OF GAINESVILLE, GEORGIA, AS FOLLOWS:

WHEREAS, a budget has been established for the City of Gainesville for Fiscal Year 2026; and

WHEREAS, a specified amount of revenue for this budget comes from ad valorem taxes; and

WHEREAS, the Governing Body wishes to set the ad valorem tax rate on property for the provision of Parks and Recreation services.

NOW THEREFORE BE IT ORDAINED by the Governing Body of the City of Gainesville, Georgia, as follows:

SECTION I.

The ad valorem tax rate for the special district for provision of Parks and Recreation services within the City of Gainesville, Georgia, for the calendar year on property subject to ad valorem taxation by the City is hereby fixed at $0.896 on each $1,000.00 of property subject to ad valorem taxation by the City, and said ad valorem tax rate shall be levied.

SECTION II.

The Chief Financial Officer of the City of Gainesville shall pay such amounts collected through ad valorem taxes within the special district for provision of Parks and Recreation services as necessary to fund the Special Fund created for the accrual of tax allocation increment in any and all tax allocation districts created by the Governing Body pursuant to the Georgia Redevelopment Powers Law, O.C.G.A. § 36-44-1 et seq., including but not limited to the following: (1) Tax Allocation District Number One – Midtown, created by City of Gainesville Ordinance No. 2006-53, passed on October 17, 2006; and (2) Tax Allocation District Number Three – Westside, created by City of Gainesville Resolution No. 2018-59, passed on November 20, 2018.

SECTION III.

All Ordinances and parts of Ordinances in conflict herewith are hereby repealed.

SECTION IV.

If any portion of this Ordinance shall be held to be invalid or unconstitutional, such invalidity or unconstitutionality shall not affect or impair the remaining portions unless it clearly appears that such other parts are wholly and necessarily dependent upon the part held to be invalid or unconstitutional.

NOW THEREFORE BE IT FURTHER ORDAINED that the City of Gainesville Tax Office shall bill property taxes in one installment and collect payment of said taxes, which shall be due on or before January 12, 2026.

NOW THEREFORE BE IT FURTHER ORDAINED that the City of Gainesville will take appropriate action when the Tax Digest as certified by the State Revenue Commissioner is available and property reassessments are confirmed.

W. Samuel Couvillon, Mayor

This is to certify that I am City Clerk of the City of Gainesville. As such, I keep its official records, including its minutes. In that capacity, my signature below certifies this ordinance was adopted as stated and will be recorded in the official minutes.

ATTEST:

Alisa Grayson, City Clerk

CITY OF GAINESVILLE GEORGIA CHARTERED 1821

Passed: 09/16/2025

AN ORDINANCE

No. 2025-15

AN ORDINANCE OF THE GOVERNING AUTHORITY OF THE CITY OF GAINESVILLE, GEORGIA, TO FIX THE AD VALOREM TAX RATE FOR THE GAINESVILLE BOARD OF EDUCATION FOR THE FISCAL YEAR 2026; AND OTHER PURPOSES.

BE IT HEREBY ORDAINED BY THE GOVERNING AUTHORITY OF THE CITY OF GAINESVILLE, GEORGIA, AS FOLLOWS:

WHEREAS, a budget has been established for the Gainesville Board of Education for Fiscal Year 2026; and

WHEREAS, a specified amount of revenue for this budget comes from ad valorem taxes.

NOW THEREFORE BE IT ORDAINED by the Governing Authority of the City of Gainesville, Georgia as follows:

SECTION I. In accordance with Act No. 64 (HB 841) approved March 4, 1993, and OCGA 48-5-32, the ad valorem tax rate for the Gainesville Board of Education for the calendar year, on property subject to ad valorem taxation by the City is hereby fixed at $6.492 on each $1,000.00 of property subject to ad valorem tax in the City.

SECTION II. Said rate of $6.492 on each $1,000.00 of taxable property is hereby levied as follows:

(a) For maintenance and operations $6.092 on each $1,000.00 of taxable property.

(b) For debt service $0.40 on each $1,000.00 of taxable property.

SECTION III. All ordinances and part of ordinances in conflict herewith are hereby repealed.

NOW THEREFORE BE IT FURTHER ORDAINED that the City of Gainesville Tax Office shall bill property taxes in one installment and collect payment of said taxes which shall be due on or before January 12, 2026.

NOW THEREFORE BE IT FURTHER ORDAINED the City of Gainesville will take appropriate action when the Tax Digest as certified by the State Revenue Commissioner is available and property reassessments are confirmed.

ORDINANCE NO. 2025-15

W. Samuel Couvillon, Mayor

This is to certify that I am City Clerk of the City of Gainesville. As such, I keep its official records, including its minutes. In that capacity, my signature below certifies this ordinance was adopted as stated and will be recorded in the official minutes.

ATTEST:

Alisa Grayson, City Clerk

CITY OF GAINESVILLE GEORGIA CHARTERED 1821

RESOLUTION AR-2025-05

FISCAL YEAR 2026 BUDGET

WHEREAS, the City Manager has presented a proposed fiscal year 2026 Budget to the City Council on each of the various funds of the City; and

WHEREAS, the Budget lists proposed expenditures/expenses for the fiscal year 2026; and

WHEREAS, each of these budgets is a balanced budget, so that anticipated revenues for each fund equal proposed expenditures/expenses.

NOW, THEREFORE, BE IT RESOLVED that "Attachment A" & "Attachment B" attached hereto and by reference made part of this resolution, shall be the City of Gainesville's budget for the fiscal year 2026.

BE IT FURTHER RESOLVED that the governing body for the City of Gainesville hereby approves this budget, and the several items of revenues shown in the budget for each fund in the amounts shown anticipated are adopted, and that the several amounts shown in the budget for each fund as proposed expenditures/expense are hereby appropriated to the departments named in the fund.

BE IT FURTHER RESOLVED that the expenditures/expenses shall not exceed the appropriations authorized by this budget or amendments thereto provided; however, that expenditures/expenses for the fiscal year shall not exceed actual funding available.

BE IT FURTHER RESOLVED that this budget contains appropriations for Intergovernmental and Agency agreements, and that the governing body authorizes the Mayor and/or City Manager to execute such agreements.

Adopted this 1st day of July, 2025.

W. Samuel Couvillon, Mayor

This is to certify that I am the City Manager of the City of Gainesville. As such, I herby certify the attached budget to be true and correct as required by Section 2-3-68 of the Code of Ordinances.

ATTEST:

Bryan Lackey, City Manager

This is to certify that I am City Clerk of the City of Gainesville. As such, I keep its official records, including its minutes. In that capacity, my signature below certifies this resolution was adopted as stated and will be recorded in the official minutes.

ATTEST:

Alisa Grayson, City Clerk

CITY OF GAINESVILLE GEORGIA CHARTERED 1821

ATTACHMENT A

FISCAL YEAR 2026 PROPOSED BUDGET

GENERAL FUND

REVENUES AND OTHER SOURCES	
Ad Valorem Taxes	$ 2,141,361
Title Ad Valorem Tax	1,295,470
Intangible Tax	142,449
Real Estate Transfer Tax	51,062
Franchise Fees	4,765,827
Insurance Premium Tax	2,733,541
Local Option Sales Tax	8,607,080
Local Option Energy Tax	103,314
Payment in Lieu of Taxes	36,000
Occupational Tax	1,100,300
Alcoholic Beverage Tax	1,191,952
Other Taxes	201,214
Penalties and Interest on Delinquent Taxes	22,974
Fines, Fees, and Forfeitures	1,053,282
Permits and Zoning Fees	539,234
Other Fees and Licenses	448,620
Interest on Investments	1,095,629
Intergovernmental	710,800
Cemetery Lot Sales	145,715
Miscellaneous	189,098
Charges for Services - Indirect Charges	3,343,021
Transfers In	4,603,311
Sales of General Fixed Assets	51,887
Budgeted Fund Balance	4,299,000
TOTAL REVENUES AND OTHER SOURCES	$ 38,872,141
EXPENDITURES AND OTHER USES	
City Council	$ 707,490
City Manager's Office	1,534,652
Financial Services	2,062,629
Information Technology	2,631,737
Human Resources & Risk Management	1,535,888
Public Lands and Buildings	1,669,700
Public Relations	445,302
Municipal Court	854,461
Police	8,477,656
Engineering Services	1,742,592
Street Maintenance	3,026,460
Stormwater	95,823
Traffic Services	1,981,097
Cemetery	1,003,280
Inspections	632,689
Planning & Zoning	1,664,999
Code Enforcement	650,332
Agency Allocations - Other	72,311
Contingency	777,839
Transfers Out Capital & Operating	7,305,204
TOTAL EXPENDITURES AND OTHER USES	$ 38,872,141

FISCAL YEAR 2026 PROPOSED BUDGET

COMMUNITY SERVICE CENTER FUND

REVENUES AND OTHER SOURCES		
Intergovernmental - Federal/State/Other	$	3,122,627
Intergovernmental - County		1,627,453
Transfer from General Fund		1,213,484
Other: (Fees, Donations, Fares, Interest, Misc.)		598,090
Budgeted Fund Balance		71,184
TOTAL REVENUES AND OTHER SOURCES	$	6,632,838
EXPENDITURES AND OTHER USES		
General Assistance Services	$	108,954
Meals on Wheels		1,605,110
Senior Center		546,530
G-H Transit		4,161,954
Facility Operations		210,290
TOTAL EXPENDITURES AND OTHER USES	$	6,632,838

CEMETERY TRUST FUND

REVENUES AND OTHER SOURCES		
Interest on Investments	$	1,500
Sales & Services		60,000
TOTAL REVENUES AND OTHER SOURCES	$	61,500
EXPENDITURES AND OTHER USES		
Transfer to Capital Projects	$	61,500
TOTAL EXPENDITURES AND OTHER USES	$	61,500

CONFISCATED ASSETS

REVENUES AND OTHER SOURCES		
Cash Confiscations - State	$	20,000
Cash Confiscations - Federal		25,000
Interest on Investments		3,550
Sale of Assets		15,000
Budgeted Fund Balance		86,450
TOTAL REVENUES AND OTHER SOURCES	$	150,000
EXPENDITURES AND OTHER USES		
Personal Services & Employee Benefits	$	10,000
Purchased/Contracted Services		66,227
Supplies & Operating Charges		73,773
TOTAL EXPENDITURES AND OTHER USES	$	150,000

FISCAL YEAR 2026 PROPOSED BUDGET

HUD Grants

REVENUES AND OTHER SOURCES	
Intergovernmental - Grants	$ 936,775
TOTAL REVENUES AND OTHER SOURCES	$ 936,775
EXPENDITURES AND OTHER USES	
Personal Services & Employee Benefits	$ 75,000
Purchased/Contracted Services	610,175
Supplies & Operating Charges	1,600
Capital Outlay	250,000
TOTAL EXPENDITURES AND OTHER USES	$ 936,775

ECONOMIC DEVELOPMENT FUND

REVENUES AND OTHER SOURCES	
Interest on Investments	$ 93,000
TOTAL REVENUES AND OTHER SOURCES	$ 93,000
EXPENDITURES AND OTHER USES	
Professional & Other Services	$ 93,000
TOTAL EXPENDITURES AND OTHER USES	$ 93,000

FIRE SERVICES FUND

REVENUES AND OTHER SOURCES	
Property Taxes	$ 11,469,409
Delinquent Property Taxes	108,202
Motor Vehicle Taxes	60,978
Penalties & Interest	75,507
Interest on Investments	30,600
Transfer from General Fund	1,272,376
Budgeted Fund Balance	1,152,364
TOTAL REVENUES AND OTHER SOURCES	$ 14,169,436
EXPENDITURES AND OTHER USES	
Personal Services & Employee Benefits	$ 11,727,597
Purchased/Contracted Services	1,133,714
Supplies & Operating Charges	712,300
Indirect Cost Allocation	373,505
Intergovernmental	34,000
Transfers Out	188,320
TOTAL EXPENDITURES AND OTHER USES	$ 14,169,436

FISCAL YEAR 2026 PROPOSED BUDGET

TAX ALLOCATION DISTRICT FUND

REVENUES AND OTHER SOURCES		
Property Tax - Current	$	992,337
Intergovernmental		2,466,440
Interest on Investments		1,100
TOTAL REVENUES AND OTHER SOURCES	$	3,459,877
EXPENDITURES AND OTHER USES		
Payments to Others	$	3,325,868
Transfers Out		134,009
TOTAL EXPENDITURES AND OTHER USES	$	3,459,877

POLICE SERVICES FUND

REVENUES AND OTHER SOURCES		
Property Taxes	$	6,286,543
Delinquent Property Taxes		59,307
Motor Vehicle Taxes		33,423
Interest on Investments		17,465
Transfer from General Fund		603,344
TOTAL REVENUES AND OTHER SOURCES	$	7,000,082
EXPENDITURES AND OTHER USES		
Personal Services & Employee Benefits	$	4,832,541
Purchased/Contracted Services		900,998
Supplies & Operating Charges		435,650
Indirect Cost Allocation		123,113
Transfers Out		707,780
TOTAL EXPENDITURES AND OTHER USES	$	7,000,082

FISCAL YEAR 2026 PROPOSED BUDGET

HOTEL/MOTEL TAX FUND

REVENUES AND OTHER SOURCES		
Hotel/Motel Taxes - CVB	$	875,000
Hotel/Motel Taxes - Tourism Development		375,000
Hotel/Motel Taxes - Unrestricted		750,000
Interest on Investments		425
Budgeted Fund Balance		350,000
TOTAL REVENUES AND OTHER SOURCES	$	2,350,425
EXPENDITURES AND OTHER USES		
Gainesville Convention and Visitor's Bureau	$	1,625,425
Transfers Out		725,000
TOTAL EXPENDITURES AND OTHER USES	$	2,350,425

IMPACT FEES FUND

REVENUES AND OTHER SOURCES		
Impact Fees - Police	$	350,000
Impact Fees - Fire		600,000
Impact Fees - Parks		975,000
Administrative Fees		57,750
Interest on Investments		4,450
TOTAL REVENUES AND OTHER SOURCES	$	1,987,200
EXPENDITURES AND OTHER USES		
Transfer to General Fund	$	57,750
Available for Capital Projects		1,129,450
Transfer to Capital Projects Fund		800,000
TOTAL EXPENDITURES AND OTHER USES	$	1,987,200

INFORMATION TECHNOLOGY FUND

REVENUES AND OTHER SOURCES		
Technology Fees	$	45,000
Interest on Investments		2,850
TOTAL REVENUES AND OTHER SOURCES	$	47,850
EXPENDITURES AND OTHER USES		
Available for Capital Outlay	$	23,620
Purchased/Contracted Services	$	7,500
Supplies and Operating Charges		16,730
TOTAL EXPENDITURES AND OTHER USES	$	47,850

FISCAL YEAR 2026 PROPOSED BUDGET

PARKS AND RECREATION FUND

REVENUES AND OTHER SOURCES		
Ad Valorem Taxes	$	7,841,231
Charges for Services		1,188,690
Interest on Investments		128,765
Other		959,510
Budgeted Fund Balance		1,600,000
TOTAL REVENUES AND OTHER SOURCES	$	11,718,196
EXPENDITURES AND OTHER USES		
Transfer to Capital Projects Fund	$	3,350,000
Indirect Cost Allocation		50,000
Maintenance		188,478
Recreation Services		638,485
Allen Creek		554
Civic Center		859,384
Frances Meadows Center		2,254,215
Youth Sports Booster		242,998
Park Services		2,247,263
Lanier Point/Ivey Watson		670,044
Administration		1,216,775
TOTAL EXPENDITURES AND OTHER USES	$	11,718,196

GAINESVILLE CONVENTION AND VISITOR'S BUREAU

REVENUES AND OTHER SOURCES		
Intergovernmental - COG Hotel/Motel Tax	$	1,625,425
Charges for Services		335,891
Interest on Investments		4,800
Misc. Revenue		85,292
Budgeted Fund Balance		490,743
TOTAL REVENUES AND OTHER SOURCES	$	2,542,151
EXPENDITURES AND OTHER USES		
Lake Lanier Olympic Park	$	1,161,623
Convention and Visitor's Bureau		715,748
Mainstreet		229,920
Transfer to Capital Projects Fund		434,860
TOTAL EXPENDITURES AND OTHER USES	$	2,542,151

FISCAL YEAR 2026 PROPOSED BUDGET

LAND BANK AUTHORITY

REVENUES AND OTHER SOURCES	
Budgeted Fund Balance	$ 100,000
TOTAL REVENUES AND OTHER SOURCES	$ 100,000
EXPENDITURES AND OTHER USES	
Purchased/Contracted Services	$ 100,000
TOTAL EXPENDITURES AND OTHER USES	$ 100,000

CAPITAL PROJECTS FUND

REVENUES AND OTHER SOURCES	
SPLOST VIII	$ 6,793,333
Intergovernmental (Federal, State & Local)	1,047,000
Water connection fees	4,500,000
Operating Expenditures	5,471,165
Transfers In (various funds)	37,414,885
TOTAL REVENUES AND OTHER SOURCES	$ 55,226,383
EXPENDITURES AND OTHER USES	
City Manager's Office	
Jesse Jewell/ Downey Redevelopment	$ 500,000
Municipal Court	
Public Safety Building Renovation	800,000
Information Technologies	
Network Security	175,000
PC Upgrades to Windows 11	232,240
Disaster Recovery Relocation & Upgrade	300,000
Data Room Security	100,000
Fiber to Fullenwider Rd	750,000
Community Development Department	
Replacement Fleet Vehicle	90,000
Housing Attainability Program	250,000
Mall Overlay	100,000
Atlanta Hwy. Corridor Study	100,000
Police Department	
Vehicle Replacement Program	513,000
Mobile Data Terminal for Vehicles	75,000
Real-Time Crime Center	60,000

FISCAL YEAR 2026 PROPOSED BUDGET

Fire Services	
Portable Radio Replacement	65,000
SCBA Cylinder Replacement Schedule	70,000
Intersection Preemption	34,000
Public Lands & Buildings	
Moving Fullenwider Facility	150,000
Replacement Fleet Vehicle	65,000
Public Works - Cemetery	
Cemetery Plot Restorations	40,000
Cemetery Dump Truck	90,000
Cemetery Perimeter Fence Project	30,000
Cemetery 5th Ave Retention Wall	65,000
Public Works - Engineering Services	
Transportation Master Plan Implementation	50,000
Street Resurfacing Program (LMIG)	600,000
Paving Program	610,000
Public Works Facility	300,000
Sidewalk Program	150,000
Roadway Patching Program	150,000
South Enota Improvements	500,000
SR 60 and Old Candler Rd Improvements	200,000
Pearl Nix Parkway Turnlane	125,000
Pearl Nix Parkway Improvements	500,000
Traffic Calming and Road Safety Devices Program	50,000
Mundy Mill Elementary Intersection	500,000
MLK @ Fair Street Intersection	300,000
Asphalt Preservation Program	50,000
Bridge Maintenance Program	25,000
Public Works - Traffic Engineering	
Intelligent Transportation Systems Evaluation and Implementation	100,000
Battery Backup System and Signal Video Detection Install	200,000
Traffic Control Center Update	300,000
Traffic Cabinet Locks for Cyber Security	100,000
MUTCD Update Implementation	50,000
Public Works - Street Maintenance	
Tymco Sweeper	420,000
Chip & Leaf Truck	200,000
Spreader	50,000
Mowing Crew Truck	80,000

Stormwater	
FY26 Stormwater Rehab Program	1,000,000
Community Service Center	
HAT Vehicles Preventive Maintenance and Repairs	130,000
WEGO Vehicles Purchase	700,000
Department of Water Resources	
Hancock Facility Relocation	1,500,000
Rilla Rd Booster Pump Station Improvements	2,000,000
SR60 Bridge @ Chattahoochee Utilities Relocation	2,500,000
SR283 @ Flat Creek Bridge Utilities Relocation	422,725
Spout Springs Ph II Utilities Relocation	150,000
Tanks Maintenance Program	1,700,000
FY26 Sanitary Sewer System Improvements	600,000
FY26 Water Main System Improvements	2,000,000
Stormwater On-Call Services	250,000
Water and Sanitary Sewer On-Call Services	200,000
System Monitoring Program	275,000
Environmental Services Lab Renovations	300,000
Water Reclamation Facilities Electrical Control Upgrades	200,000
Water Treatment Plants NPDES Permit Compliance	250,000
FY23 WTP Improvements	2,500,000
Riverside WTP Raw Water Pump Replacement	4,500,000
FY25 Water Reclamation Facility Projects	1,900,000
Riverside and Lakeside Water Treatment Plant Improvements	5,350,150
IT Upgrades	100,000
Scada and Telemetry System Improvements	100,000
Lift Station Improvements	1,800,000
FY26 New Water Meter Installations	1,000,000
PRV Upgrades and Rehabilitation	250,000
Hydro Vacuum Excavator	195,000
UV Fast Finish Sliplining Curing System	125,000
Cement-Concrete Mixing Trailer	175,000
Jet Vac Easement Machine	110,000
F750 Crew Cab Freightliner Service Truck 1	225,000
F750 Crew Cab Freightliner Service Truck 2	225,000
Freightliner Dump Truck 1	145,000
Freightliner Dump Truck 2	145,000
Meter Maintenance Program	2,500,000
Utility Billing Software	300,000

FISCAL YEAR 2026 PROPOSED BUDGET

Airport	
Paint Hangars A-H	75,000
Tree Clearing	75,000
Rwy 11/29 Modifications	100,000
Runway 5 Extension	125,000
Solid Waste	
Automated Trash Truck	475,000
Golf Course	
PC Upgrades to Windows 11	6,800
Sand Pro	28,000
Turf Roller	24,000
Vertical Mower Heads	26,000
Cart Path	40,000
Parks & Recreation	
Roper Park Site Improvements	1,500,000
LED Court/Field Lighting	250,000
Holly Park Renovations	150,000
Frances Meadows HVAC Unit Replacements	150,000
Longwood Park Improvements	2,100,000
Gainesville CVB	
Revitalization of the Olympic Tower	40,000
Downtown Chicken	100,000
Shoreline Maintenance and Improvement	144,000
Park Staff and Maintenance Vehicle	60,000
Picnic Area Improvements	50,000
Digital Signage at LLOP	28,000
Transfers:	
Transfers to (Various)	3,592,468
TOTAL EXPENDITURES AND OTHER USES	$ 55,226,383

DEBT SERVICE FUND

REVENUES AND OTHER SOURCES	
Ad Valorem Taxes	$ 4,690,783
Interest on Investments	41,821
Other	304,765
Transfers In	1,268,144
Budgeted Fund Balance	157,168
TOTAL REVENUES AND OTHER SOURCES	$ 6,462,681
EXPENDITURES AND OTHER USES	
Bond Principal & Interest	$ 6,452,977
Other Costs	9,704
TOTAL EXPENDITURES AND OTHER USES	$ 6,462,681

FISCAL YEAR 2026 PROPOSED BUDGET

DEPARTMENT OF WATER RESOURCES

REVENUES AND OTHER SOURCES

Water Revenue	$ 38,000,000
Water Connection Administration Fees	95,000
Water Tapping Fees	1,470,760
Account Service Fees	4,723,280
Other Service Fees	1,511,493
Late Payment Penalty	762,489
Sewer Revenue	36,800,000
Surcharge	1,215,571
Sewer Tapping Fees	50,000
Sewer Connection Administration Fees	46,352
Interest on Investments	800,000
Transfers In	2,000,000
Miscellaneous	100,000
Budgeted Net Position	27,747,695
TOTAL REVENUES AND OTHER SOURCES	$ 115,322,640

EXPENDITURES AND OTHER USES

Sanitary Sewer	$ 5,242,868
Flat Creek Water Reclamation Facility	13,382,906
Linwood Water Reclamation Facility	5,000,661
Lakeside Water Treatment	5,015,562
Riverside Water Treatment	7,351,967
Water Distribution	8,183,187
Maintenance	6,879,039
Engineering & Construction	6,503,574
Customer Account Services	5,623,191
Environmental Services	3,009,095
Finance and Administration	4,615,654
Debt Service	11,676,650
Transfers Out	32,838,286
TOTAL EXPENDITURES AND OTHER USES	$ 115,322,640

FISCAL YEAR 2026 PROPOSED BUDGET

SOLID WASTE FUND

REVENUES AND OTHER SOURCES	
Residential Collections	$ 3,014,560
Commercial - Franchise Fee	165,000
Interest on Investments	9,500
Budgeted Net Position	1,129,957
TOTAL REVENUES AND OTHER SOURCES	$ 4,319,017
EXPENDITURES AND OTHER USES	
Personal Services & Employee Benefits	$ 2,171,867
Purchased/Contracted Services	1,231,988
Supplies & Operating Charges	768,710
Indirect Cost Allocation	146,452
TOTAL EXPENDITURES AND OTHER USES	$ 4,319,017

AIRPORT FUND

REVENUES AND OTHER SOURCES	
T-Hangar Rent	$ 378,556
Corporate Hangar Rent	429,092
Industrial Park Rent	163,654
Fuel	53,244
Interest on Investments	1,500
Miscellaneous Revenue	82,726
Budgeted Net Position	137,991
TOTAL REVENUES AND OTHER SOURCES	$ 1,246,763
EXPENDITURES AND OTHER USES	
Personal Services & Employee Benefits	$ 112,572
Purchased/Contracted Services	471,785
Supplies & Operating Charges	75,125
Indirect Cost Allocation	209,561
Capital Outlay	377,720
TOTAL EXPENDITURES AND OTHER USES	$ 1,246,763

FISCAL YEAR 2026 PROPOSED BUDGET

CHATTAHOOCHEE GOLF COURSE FUND

REVENUES AND OTHER SOURCES	
Greens Fees	$ 1,339,554
Cart Fees	552,825
Other Revenue	129,290
Interest on Investments	20,000
Miscellaneous Revenue	16,300
Transfer from General Fund	124,800
TOTAL REVENUES AND OTHER SOURCES	$ 2,182,769
EXPENDITURES AND OTHER USES	
Personal Services & Employee Benefits	$ 1,057,471
Purchased/Contracted Services	294,605
Supplies & Operating Charges	399,100
Capital Outlay	125,000
Debt Service	306,593
TOTAL EXPENDITURES AND OTHER USES	$ 2,182,769

GENERAL INSURANCE FUND

REVENUES AND OTHER SOURCES	
Premiums & Losses Paid by Department	$ 2,828,954
Interest on Investments	21,138
Miscellaneous Revenue	145,492
Budgeted Net Position	
TOTAL REVENUES AND OTHER SOURCES	$ 2,995,584
EXPENDITURES AND OTHER USES	
Professional & Other Services	$ 1,942,913
Claims	875,000
Indirect Cost Allocation	177,671
TOTAL EXPENDITURES AND OTHER USES	$ 2,995,584

FISCAL YEAR 2026 PROPOSED BUDGET

EMPLOYEE BENEFITS FUND

REVENUES AND OTHER SOURCES		
Premiums	$	12,284,662
Interest on Investments		35,200
TOTAL REVENUES AND OTHER SOURCES	$	12,319,862
EXPENDITURES AND OTHER USES		
Health Premiums	$	326,203
Dental Insurance Premiums		50,000
Long & Short-term Disability Premiums		208,767
Life Insurance Premiums		305,726
Reinsurance		1,097,491
Indirect Cost Allocation		35,348
Medical Clinic Operations		1,092,649
Claims/Administrative Fees		7,703,525
Other Costs		1,500,153
TOTAL EXPENDITURES AND OTHER USES	$	12,319,862

VEHICLE SERVICES FUND

REVENUES AND OTHER SOURCES		
Charges For Services	$	1,769,050
Sales - Fuel		2,544,000
TOTAL REVENUES AND OTHER SOURCES	$	4,313,050
EXPENDITURES AND OTHER USES		
Personal Services & Employee Benefits	$	682,845
Purchased/Contracted Services		99,755
Supplies & Operating Charges		3,530,450
TOTAL EXPENDITURES AND OTHER USES	$	4,313,050

GRAND TOTAL	$	300,369,391
LESS TRANSFERS/INDIRECT COST COUNTED TWICE		(64,869,241)
TOTAL NET BUDGET	$	235,500,150

ATTACHMENT B

FISCAL YEAR 2026 PROPOSED POSISTIONS

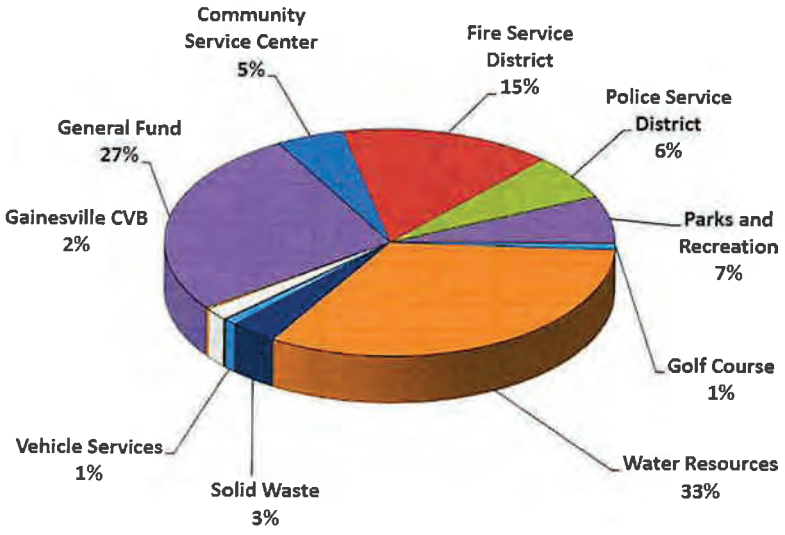
AUTHORIZED POSITIONS BY FUND

(5-year Summary)

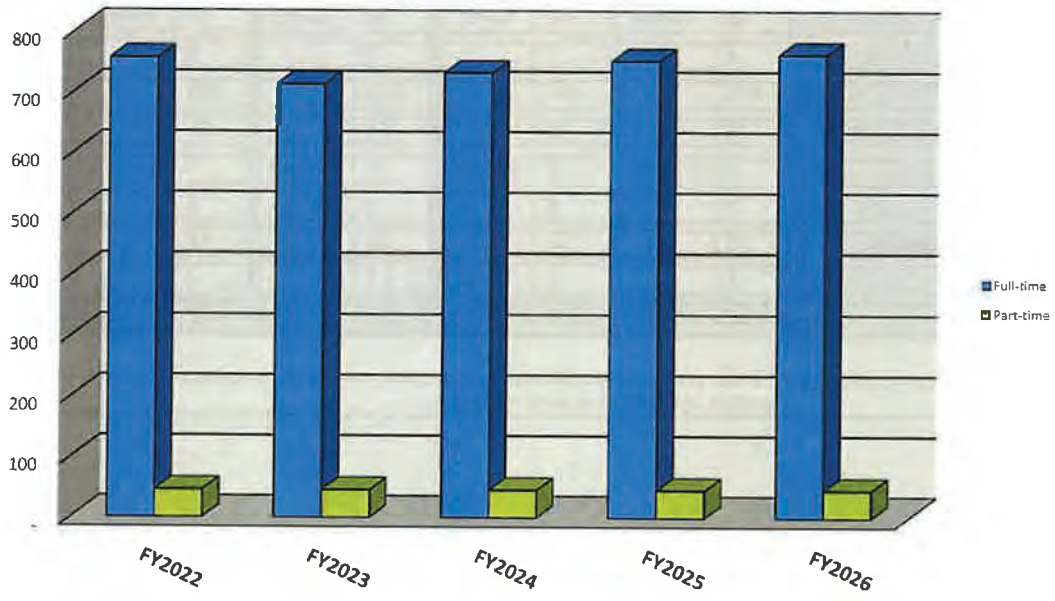
	Budget									
	FY2022		FY2023		FY2024		FY2025		FY2026	
DEPARTMENTS	FT	PT	FT	PT	FT	PT	FT	PT	FT	PT
City Council		6		6		6		6		6
City Manager	6	2	6	2	6	2	7	2	7	2
Financial Services	14	1	14	1	15	1	15	1	15	1
Information Technology	9		10		10		11		12	
Human Resources Department	10		10		10		9		9	
Municipal Court	8	2	8	2	8	2	8	2	8	2
Community Development Dept.	18	7	18	7	18	7	19	7	19	7
Police Department	68	3	68	3	68	3	68	3	68	3
Public Land and Buildings	6		6		6		6		6	
Public Relations					3		3		3	
Engineering Services	12		12		12		12		12	
Traffic Services	7		7		8		8		8	
Streets	24		24		24		24		24	
Storm Water	5		5		5		5		5	
Cemetery	8		8		8		8		8	
Total General Fund	**195**	**21**	**196**	**21**	**201**	**21**	**203**	**21**	**204**	**21**
Fire Service District	104		108		112		116		116	
Police Service District	49		49		49		49		49	
Community Service Center	24	26	28	25	33	25	37	25	37	25
Cable TV	-	-	-	-	-	-	-	-	-	-
Parks and Recreation	43	Varies	48	Varies	48	Varies	52	Varies	52	Varies
Airport	1		1		1		1		1	
Department of Water Resources	234		237		240		246		250	
Solid Waste Department	26		26		26		26		26	
Golf Course	5	Various	6	Various	7	Various	7	Various	7	Various
Vehicle Services	6		6		6		6		7	
Gainesville Convention and Visitor's Bureau	10		12		12		12		13	
Non-Profit Housing	2		2		2		2		2	
TOTAL AUTHORIZED POSITIONS	**650**	**47**	**670**	**46**	**737**	**46**	**757**	**46**	**764**	**46**

* Total Increase in position is 7. Added Guest Experience Associate, IT Service and Support Administrator, Auto Mechanic, Hydro Excavator Operator, Engineering Tech, Administrative Specialist, Operations Tech Senior Apprentice.

Authorized Positions by Fund FY2026



Five-Year Positional Change Chart



CITY OF GAINESVILLE
ACCOUNT DESCRIPTIONS

Account Number	Account Name	Description
	Personal Services and Employee Benefits	
511100.001	Full-Time Salaries and Wages - Regular Pay	Full-time costs for work performed by employees of the government.
511100.002	Full-Time Salaries and Wages - PTO Pay	Full-time costs for vacation pay
511100.003	Full-Time Salaries and Wages - Holiday Pay	Full-time costs for holiday pay
511100.004	Full-Time Salaries and Wages - Sick Pay	Full-time costs for sick pay
511100.005	Full-Time Salaries and Wages - Other Pay	Full-time costs for pay assocatied with professional development, conferences, etc.
511100.007	Full-Time Salaries and Wages - Allowances	Full-time costs associated with expense allowances
511150.001	Part-time Salaries & Wages - Regular Pay	Part-time costs for work perfomed by part-time employees of the government.
511300.001	Over-time Full-Time - Straight	Expenditures for employees of the government for work perfomed in addition to the normal work period
511300.002	Over-time Full-Time - Premium	Expenditures for employees of the government for work perfomed in addition to the normal work period
512100.000	Group Insurance - Group Insurance	Employer's share of any insurance plan.
512200.000	Social Security and Medicare - Social Security and Medicare	Employer's matching share of Social Security and Medicare
512400.001	Retirement Contributions - Plan A	Employer's share of any state or local employee retirement system
512400.002	Retirement Contributions - Plan B	Employer's share of any state or local employee retirement system
512400.003	Retirement Contributions - ER Paid Deferred Comp	Employer's share of any state or local employee deferred comp plan
512500.000	Tuition Reimbursements - Tuition Reimbursements	Amounts reimbursed by the government to any employee qualifing for tuition reimbursement
512600.000	Unemployment Insurance - Unemployment Insurance	Amounts incurred by the government to provide unemployment compensation for its employees.
512700.000	Workers' Compensation - Workers' Comp	Amounts incurred by the government to provide workers' compensation insurance for it employees.
512800.000	Termination Benefits - Termination Benefits	Expense/expenditure for valuntary or involuntary termination benefits.
512850.000	OPEB Contributions - OPEB Contributions	Amounts paid into Other Post Employment Benefits trust fund by the government
512900.001	Other Employee Benefits - Uniforms	Amounts paid for mandatory uniforms
	Purchased/Contracted Services	
521200.001	Professional Services - Audit	Services supporting government operation and administration (Audit)
521200.002	Professional Services - Legal	Services supporting government operation and administration (Legal)
521200.003	Professional Services - Other	Services supporting government operation and administration (Other)
521300.001	Technical Services - Pest Control	Services that are not regarded as profession but require basic scientific knowledge, manual skills or both
521300.002	Technical Services - Temporary Labor	Services that are not regarded as profession but require basic scientific knowledge, manual skills or both
522130.000	Custodial Services - Custodial Services	Services purcdhased to clean buildings
522140.000	Lawn Care Services - Lawn Care Services	Expenditures for lawn and grounds upkeep, minor landscaping, and nursery service.
522200.001	Repairs and Maintenance - Annual Maintenance Contracts	Expenditures for repair and maintenance services not provided directly by government personnel
522200.002	Repairs and Maintenance - General Repairs and Maintenance	Expenditures for repair and maintenance services not provided directly by government personnel
522200.003	Repairs and Maintenance - Equipment Repairs	Expenditures for repair and maintenance services not provided directly by government personnel
522200.004	Repairs and Maintenance - Vehicles	Expenditures for repair and maintenance services not provided directly by government personnel
522200.005	Repairs and Maintenance - Tires	Expenditures for repair and maintenance services not provided directly by government personnel
522200.006	Repairs and Maintenance - Streets	Expenditures for repair and maintenance services not provided directly by government personnel
522200.007	Repairs and Maintenance - Sidewalks	Expenditures for repair and maintenance services not provided directly by government personnel
522200.008	Repairs and Maintenance - Bridges	Expenditures for repair and maintenance services not provided directly by government personnel
522200.009	Repairs and Maintenance - Stormwater	Expenditures for repair and maintenance services not provided directly by government personnel
522310.000	Rent - Land and Buildings - Rent - Land and Buildings	Expenditures for leasing or renting land and buildings for both temporary and long-term use
522320.000	Rent - Equipment - Rent - Equipment	Ependitures for leasing or renting equipment or vehicles for both temporary and long-term use
522320.001	Rent - Equipment - Operating Lease	Ependitures for leasing or renting equipment or vehicles for both temporary and long-term use
523000.001	Other Purchased Services - Laundry and Linens	Expenditures for services separate from professional and technical services or property services
523000.002	Other Purchased Services - Landfill Charges	Expenditures for services separate from professional and technical services or property services
523000.003	Other Purchased Services - Unspecified	Expenditures for services separate from professional and technical services or property services
523000.004	Other Purchased Services - Economic Development Expense	Expenditures for services separate from professional and technical services or property services
523001.000	Other Costs - Main Street - Other Costs - Main Street	Expenditures for services separate from professional and technical services or property services
523100.001	Insurance - Liability	Expenditures for all types of insurance coverage, including property, liability, and fidelity. (Health excluded)
523150.001	Liability Premiums - Airport Liability	Expenditures for all types of insurance coverage, including property, liability, and fidelity. (Health excluded)
523150.002	Liability Premiums - Auto Liability	Expenditures for all types of insurance coverage, including property, liability, and fidelity. (Health excluded)
523150.003	Liability Premiums - General Liability	Expenditures for all types of insurance coverage, including property, liability, and fidelity. (Health excluded)
523150.004	Liability Premiums - Law Enforcement Liability	Expenditures for all types of insurance coverage, including property, liability, and fidelity. (Health excluded)
523150.005	Liability Premiums - Property	Expenditures for all types of insurance coverage, including property, liability, and fidelity. (Health excluded)
523150.006	Liability Premiums - Public Officials Liability	Expenditures for all types of insurance coverage, including property, liability, and fidelity. (Health excluded)
523150.007	Liability Premiums - Workers Compensation	Expenditures for all types of insurance coverage, including property, liability, and fidelity. (Health excluded)
523160.001	Premiums - Health (Retirees)	Expenditures for Health related insurance
523160.002	Premiums - Dental	Expenditures for Health related insurance
523160.003	Premiums - Long-Term Disability	Expenditures for Health related insurance

523160.004	Premiums - Life Insurance	Expenditures for Health related insurance
523160.005	Premiums - Vision	Expenditures for Health related insurance
523165.000	Reinsurance - Reinsurance	Expenditures for Health related insurance
523200.000	Telephone / Internet - Telephone/Internet	Services provided by persons or businesses to assist in transmitting and receiving messages or information
523210.000	Cable - Cable	Expenditures associated with television services
523300.000	Advertising - Advertising	Expenditures for announcements in professional publications, newspapers, or broadcasts
523400.000	Printing and Binding - Printing and Binding	Expenditures for job printing and binding, usually according to specifications of the government.
523500.000	Travel - Travel	Expenditures for transportation, meals, hotel and other expenses associated with staff travel.
523600.001	Dues and Fees - Bank Charges	Expenditures for dues and fees.
523600.002	Dues and Fees - Association Dues	Expenditures for dues and fees.
523600.003	Dues and Fees - Regional Commissions	Expenditures for dues and fees.
523600.004	Dues and Fees - League/Tournament Fees	Expenditures for dues and fees.
523600.005	Dues and Fees - Administrative Fees	Expenditures for dues and fees.
523600.006	Dues and Fees - Handicap Fees	Expenditures for dues and fees.
523700.000	Education and Training - Education and Training	Expenditures for training programs and activities, excluding travel and lodging.
523800.000	Licenses - Licenses	Expenditures for licenses for professional or technical personnel
	Supplies	
531100.001	General Supplies and Materials - Chemicals	Amounts paid for items that are consumed or deteriorate through use
531100.002	General Supplies and Materials - Postage and Freight	Amounts paid for items that are consumed or deteriorate through use
531100.003	General Supplies and Materials - Janitorial and Operational	Amounts paid for items that are consumed or deteriorate through use
531100.004	General Supplies and Materials - Office Supplies	Amounts paid for items that are consumed or deteriorate through use
531100.005	General Supplies and Materials - Senior Trip Supplies	Amounts paid for items that are consumed or deteriorate through use
531100.006	General Supplies and Materials - Sand and Top Dressing	Amounts paid for items that are consumed or deteriorate through use
531100.007	General Supplies and Materials - Driving Range Costs	Amounts paid for items that are consumed or deteriorate through use
531100.008	General Supplies and Materials - Senior Center Activities	Amounts paid for items that are consumed or deteriorate through use
531210.000	Utilities - Water - Utilities - Water	Expenditures for water/sewage utility services from a private or public utility company
531220.000	Utilities - Gas - Utilities - Gas	Expenditures for gas utillity services from a public or private utility company
531230.000	Electricity - Facilities - Electricity - Facilities	Expenditures for electricy utility services from a private of public utility company
531231.000	Electricity - Street Lights - Electricity - Street Lights	Expenditures for electricy utility services from a private of public utility company
531232.000	Electricity - Traffic Lights - Electricity - Traffic Lights	Expenditures for electricy utility services from a private of public utility company
531270.000	Gasoline / Diesel - Gasoline / Diesel	Expenditures for gasoline and diesel fuel purchased in bulk or periodically from a gasoline service station
531300.001	Food - Meals	Expenditures for food used in various governmental activites including costs of catered meals
531300.002	Food - Replacement Meals	Expenditures for food used in various governmental activites including costs of catered meals
531400.000	Subscriptions and Publications - Subscriptions and Publications	Expenditures for books, textbooks, and periodicals available for general use, including reference books
531500.000	Inventory Items - Inventory Items	The cost of purchasing energy and goods and supplies for resale to the public to produce revenue
531510.000	Water - Inventory Change - Water - Inventory Change	The cost of inventory associated with providing water services.
531515.000	Sewer - Inventory Change - Sewer - Inventory Change	The cost of inventory associated with providing sewer services.
531520.000	Gas Purchased for Resale - Gase Purchased for Resale	The cost of purchasing gas for resale
531590.001	Other Supplies / Inventory - Water Meters	The cost of purchsing ither inventory items for resale to the public
531590.002	Other Supplies / Inventory - Concession / Vending	The cost of purchsing ither inventory items for resale to the public
531600.001	Small Equipment - Non-Tagged Items	Expenditures for items such as space heaters, coffee makers, office clocks and other small equipment
531600.002	Small Equipment - Tagged Items	Expenditures for items that are considered controlled assets, such as computers, laptops, etc.
531700.000	Other Purchased Items - Miscellaneous	Other supplies
531700.001	Other Purchased Items - Reimburseable Expenses	Other supplies
531701.000	Community Outreach - Community Outreach	Expenditures for items that are used for commuinity outreach
	Capital Outlay	
541000.001	Capital Outlay Projects - Project Development	Expenditures for acquiring capital assets, including land or existing buildings, site improvements and equip.
541000.002	Capital Outlay Projects - Facility Design / Bid Services	Expenditures for acquiring capital assets, including land or existing buildings, site improvements and equip.
541000.003	Capital Outlay Projects - Geotechnical	Expenditures for acquiring capital assets, including land or existing buildings, site improvements and equip.
541000.004	Capital Outlay Projects - Laboratory	Expenditures for acquiring capital assets, including land or existing buildings, site improvements and equip.
541000.005	Capital Outlay Projects - Survey	Expenditures for acquiring capital assets, including land or existing buildings, site improvements and equip.
541000.006	Capital Outlay Projects - Legal Services	Expenditures for acquiring capital assets, including land or existing buildings, site improvements and equip.
541000.007	Capital Outlay Projects - Construction Administration Svcs	Expenditures for acquiring capital assets, including land or existing buildings, site improvements and equip.
541000.008	Capital Outlay Projects - Resident Inspection Svcs	Expenditures for acquiring capital assets, including land or existing buildings, site improvements and equip.
541000.009	Capital Outlay Projects - Contracted Construction Costs	Expenditures for acquiring capital assets, including land or existing buildings, site improvements and equip.
541000.010	Capital Outlay Projects - City Furnished Materials	Expenditures for acquiring capital assets, including land or existing buildings, site improvements and equip.
541000.011	Capital Outlay Projects - Other	Expenditures for acquiring capital assets, including land or existing buildings, site improvements and equip.
541000.012	Capital Outlay Projects - Contingency	Expenditures for acquiring capital assets, including land or existing buildings, site improvements and equip.
541000.013	Capital Outlay Projects - Unspecified	Expenditures for acquiring capital assets, including land or existing buildings, site improvements and equip.
541100.001	Purchase of Land - Parcel	Expenditures for the purchase of land.

541100.002	Purchase of Land - Easement	Expenditures for the purchase of land.
541100.003	Purchase of Land - Survey and Appraisal	Expenditures for the purchase of land.
541100.004	Purchase of Land - Legal Services	Expenditures for the purchase of land.
541100.005	Purchase of Land - Land Agent Services	Expenditures for the purchase of land.
541100.007	Purchase of Land - Construction Administration Svcs	Expenditures for the purchase of land.
541200.000	Site Improvements - Site Improvements	Expenditures for acquiring improvements not associated with buildings.
541300.000	Buildings and Building Improvements - Buildings and Building Improv.	Expenditures for acquiring existings buildings.
541400.000	Infrastructure - Infrastructure	Infrastructure that the governbment build or for which the government assumed title.
542000.000	Machinery and Equipment - Machinery and Equipment	Expenditures for initial, additional, and replacement items of equipment such as machinery, furniture, etc.
542200.000	Vehicles - Vehicles	Expenditures for equipment used to transport persons or objects.
543000.000	Intangibles - Intangibles	Expenditures for assets having no physical substance, not in monetary form and that have a useful life.
543000.001	Intangibles - Master Plans & Studies	Expenditures for assets having no physical substance, not in monetary form and that have a useful life.
543000.002	Intangibles - Software	Expenditures for assets having no physical substance, not in monetary form and that have a useful life.
543000.003	Intangibles - Other	Expenditures for assets having no physical substance, not in monetary form and that have a useful life.
	Interfund/Interdepartmental Charges	
551000.000	Indirect Cost Allocation - Indirect Cost Allocation	The allocation of expenditures to operating departments and division from the general fund.
552100.000	Self Funded Administrative Fees - Self Funded Administrative Fees	Costs of administration of self-funded insurance, including fees paid to third party administrators.
552200.001	Claims - Workers Compensation	Insurance claims costs for the self-funded insurance program.
552200.002	Claims - Liability	Insurance claims costs for the self-funded insurance program.
552200.003	Claims - Health	Insurance claims costs for the self-funded insurance program.
552200.004	Claims - Unemployment	Insurance claims costs for the self-funded insurance program.
552200.005	Claims - STD	Insurance claims costs for the self-funded insurance program.
	Depreciation and Amortization	
561000.000	Depreciation - Depreciation	The recording of the periodic cost expiration of capital assets.
562000.000	Amortization - Amortization	The recording of the periodic cost expiration of intangible type assets.
	Other Costs	
571001.001	Intergovernmental Expense - Hall County - Unspecified	Expenditures from on local government to another government entity.
571001.002	Intergovernmental Expense - Hall County - Jail Costs - Medical	Expenditures from on local government to another government entity.
571001.003	Intergovernmental Expense - Hall County - Jail Costs - Boarding	Expenditures from on local government to another government entity.
571001.004	Intergovernmental Expense - Hall County - Joint Fire Training Facility	Expenditures from on local government to another government entity.
571001.005	Intergovernmental Expense - Hall County - Capital	Expenditures from on local government to another government entity.
571002.001	Intergovernmental Expense - Gainesville BOE - Unspecified	Expenditures from on local government to another government entity.
571003.001	Intergovernmental Expense - State - Unspecified	Expenditures from on local government to another government entity.
571004.001	Intergovernmental Expense - Federal - Unspecified	Expenditures from on local government to another government entity.
572000.002	Payments to Other Agencies - Keep Hall Beautiful	Expenditures for payments to other agencies.
572000.003	Payments to Other Agencies - CASA Program	Expenditures for payments to other agencies.
572000.004	Payments to Other Agencies - Gainesville - Hall 96	Expenditures for payments to other agencies.
572000.005	Payments to Other Agencies - Children at Play	Expenditures for payments to other agencies.
572000.006	Payments to Other Agencies - Gainesville CVB	Expenditures for payments to other agencies.
572000.007	Payments to Other Agencies - Unspecified	Expenditures for payments to other agencies.
572000.008	Payments to Other Agencies - GMRDC	Expenditures for payments to other agencies.
572000.009	Payments to Other Agencies - N.E.T.E.N.	Expenditures for payments to other agencies.
573000.001	Payments to Others - Monthly Pension Benefits	Expenditures for payments to individuals and others (e.g., local government single employer pension)
573000.002	Payments to Others - Pension Refunds	Expenditures for payments to individuals and others (e.g., local government single employer pension)
573000.003	Payments to Others - Unspecified	Expenditures for payments to individuals and others (e.g., local government single employer pension)
574000.000	Bad Debt Expense - Bad Debt Expense	Expenses for write off of bad debts in proprietary funds
579000.000	Contingency - Contingency	An account used for budgetary purposes only.
	Debt Services	
581100.000	Bonds - Principal - Bonds - Principal	Expenditures for periodic principal maturities of general oblication and revenue bonds
581100.001	Bonds - Principal - TWS BUILDING	Expenditures for periodic principal maturities of general oblication and revenue bonds
581200.000	Capital Lease - Principal - Capital Lease - Principal	Expenditures for capital leases
581300.000	Other Debt - Principal - Other Debt - Principal	Expenditures for principal on general long-term debt other than bonds or capital leases
582100.000	Bonds - Interest - Bonds - Interest	Periodic interest payments on general oblication and revenue bonds
582100.001	Bonds - Interest - TWS BUILDING	Periodic interest payments on general oblication and revenue bonds
582200.000	Capital Lease - Interest - Capital Lease - Interest	Interest payments on capital leases
582300.000	Other Debt - Interest - Other Debt - Interest	Interest payments on tax anticipation notes and general long-term debt other than bonds or capital leases
583000.000	Fiscal Agent's Fees - Fiscal Agent's Fees	Expenditures made to financial instituion for services rendered in paying interest and redeeming debt
584000.000	Bond Issue Costs - Bond Issue Costs	Payments to bond underwriters, legal fees, and other costs associaed with bond issuance
584000.001	Bond Issue Costs - TWS BUILDING	Payments to bond underwriters, legal fees, and other costs associaed with bond issuance
585000.000	Advance Refunding Escrow - Advance Refunding Escrow	Payments made to an escrow agent from sources other than refunding proceeds

585000.001	Advance Refunding Escrow - REGIONS BANK	Payments made to an escrow agent from sources other than refunding proceeds
Other Financing Uses		
611100.000	Transfer to General Fund - Transfer to General Fund	Financial outflows to other funds of the government reporting entitiy that are not classified as interfund services
611201.000	Transfer to Community Service Center - Transfer to Community Service Ce	Financial outflows to other funds of the government reporting entitiy that are not classified as interfund services
611202.000	Transfer to Cemetery - Transfer to Cemetery	Financial outflows to other funds of the government reporting entitiy that are not classified as interfund services
611210.000	Transfer to Confiscated Assets - Transfer to Confiscated Assets	Financial outflows to other funds of the government reporting entitiy that are not classified as interfund services
611220.000	Transfer to Grants - Transfer to Grants	Financial outflows to other funds of the government reporting entitiy that are not classified as interfund services
611221.000	Transfer to HUD Grants - Transfer to HUD Grants	Financial outflows to other funds of the government reporting entitiy that are not classified as interfund services
611222.000	Transfer to HUD Revolving Loan - Transfer to HUD Revolving Loan	Financial outflows to other funds of the government reporting entitiy that are not classified as interfund services
611230.000	Transfer to Economic Development - Transfer to Economic Development	Financial outflows to other funds of the government reporting entitiy that are not classified as interfund services
611251.000	Transfer to Government Access Cable - Transfer to Government Access Ca	Financial outflows to other funds of the government reporting entitiy that are not classified as interfund services
611271.000	Transfer to Tax Allocation Districts - Transfer to Tax Allocation Distr	Financial outflows to other funds of the government reporting entitiy that are not classified as interfund services
611275.000	Transfer to Hotel / Motel Tax - Transfer to Hotel / Motel Tax	Financial outflows to other funds of the government reporting entitiy that are not classified as interfund services
611285.000	Transfer to Impact Fee - Transfer to Impact Fee	Financial outflows to other funds of the government reporting entitiy that are not classified as interfund services
611286.000	Transfer to Information Technology - Transfer to Information Technolo	Financial outflows to other funds of the government reporting entitiy that are not classified as interfund services
611290.000	Transfer to Parks and Recreation - Transfer to Parks and Recreation	Financial outflows to other funds of the government reporting entitiy that are not classified as interfund services
611295.000	Transfer to Communications and Tourism - Transfer to Communciations and T	Financial outflows to other funds of the government reporting entitiy that are not classified as interfund services
611308.000	Transfer to Capital Projects - DWR - Transfer to CP - DWR	Financial outflows to other funds of the government reporting entitiy that are not classified as interfund services
611320.000	Transfer to Capital Projects - SPLOST - Transfer to CP - SPLOST	Financial outflows to other funds of the government reporting entitiy that are not classified as interfund services
611340.000	Transfer to Capital Projects - Grants - Transfer to CP - Grants	Financial outflows to other funds of the government reporting entitiy that are not classified as interfund services
611350.000	Transfer to Capital Projects - Governmental - Transfer to CP - Governmental	Financial outflows to other funds of the government reporting entitiy that are not classified as interfund services
611390.000	Transfer to Capital Projects - Parks and Recreation - Transfer to CP - Parks & Rec	Financial outflows to other funds of the government reporting entitiy that are not classified as interfund services
611400.000	Transfer to Debt Service - Transfer to Debt Service	Financial outflows to other funds of the government reporting entitiy that are not classified as interfund services
611505.000	Transfer to Water and Sewer - Transfer to Water and Sewer	Financial outflows to other funds of the government reporting entitiy that are not classified as interfund services
611540.000	Transfer to Solid Waste - Transfer to Solid Waste	Financial outflows to other funds of the government reporting entitiy that are not classified as interfund services
611550.000	Transfer to Airport - Transfer to Airport	Financial outflows to other funds of the government reporting entitiy that are not classified as interfund services
611595.000	Transfer to Chattahoochee Golf Course - Transfer to Chattahoochee Golf C	Financial outflows to other funds of the government reporting entitiy that are not classified as interfund services
611610.000	Transfer to General Insurance - Transfer to General Insurance	Financial outflows to other funds of the government reporting entitiy that are not classified as interfund services
611620.000	Transfer to Life and Health Insurance - Transfer to Life and Health Ins	Financial outflows to other funds of the government reporting entitiy that are not classified as interfund services
611630.000	Transfer to Vehicle Services - Transfer to Vehicle Services	Financial outflows to other funds of the government reporting entitiy that are not classified as interfund services
611711.000	Transfer to Community Trust - Transfer to Community Trust	Financial outflows to other funds of the government reporting entitiy that are not classified as interfund services
611712.000	Transfer to Gainesville Board of Education - Transfer to GBOE	Financial outflows to other funds of the government reporting entitiy that are not classified as interfund services
611713.000	Transfer to Gainesville Housing and Neighborhood Development	Financial outflows to other funds of the government reporting entitiy that are not classified as interfund services
611745.000	Transfer to Municipal Court - Transfer to Minicipal Court	Financial outflows to other funds of the government reporting entitiy that are not classified as interfund services
611775.000	Transfer to Employee Pension Trust - Transfer to Employee Pension Tru	Financial outflows to other funds of the government reporting entitiy that are not classified as interfund services
613000.000	Payments To Refunded Bond Escrow Agent from Debt Issuance	Payments to an escrow agent from advance refunding bond proceeds to be placed in a trust
615000.000	Discount on Bonds Issued - Discount on Bonds Issued	Adjustment in the interest rate that reflects the difference between the present value and face amount



GAINESVILLE