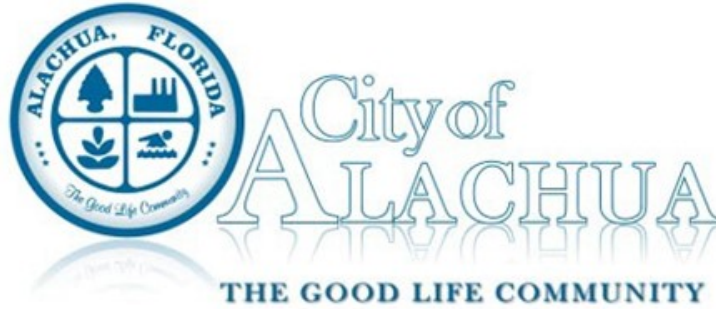




**Mayor Walter Welch**  
**Vice Mayor Shirley Green Brown**  
Commissioner Jacob Fletcher  
Commissioner Jennifer Ringersen  
Commissioner Dayna Williams

**City Manager Rodolfo Valladares**  
City Attorney Marian Rush

The City Commission will conduct a  
**City Commission Workshop**  
**At 3:30 PM**  
to address the item(s) below.

**Meeting Date:** August 11, 2025

**Meeting Location:** James A. Lewis City Commission Chambers  
15100 NW 142 Terrace  
Alachua, FL 32615

### **Workshop Meeting**

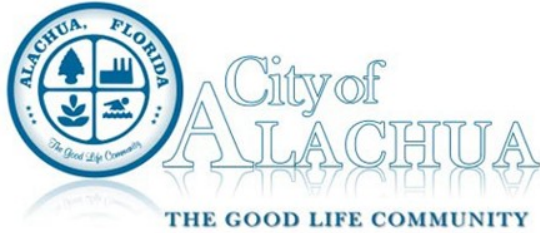
**Notice given pursuant to Section 286.0105, Florida Statutes. In order to appeal any decision made at this meeting, you will need a verbatim record of the proceedings. It will be your responsibility to ensure such a record is made.**

#### **CALL TO ORDER**

#### **I. AGENDA ITEMS**

- A) BUDGET WORKSHOP - PROPOSED FY 2025-2026 BUDGETS FOR THE GENERAL, DEBT SERVICE, SPECIAL REVENUE AND CAPITAL PROJECTS FUNDS**

#### **ADJOURN**



## Commission Agenda Item

**MEETING DATE:** August 11, 2025

**SUBJECT:** Budget Workshop - Proposed FY 2025-2026 Budgets for the General, Debt Service, Special Revenue and Capital Projects Funds

**PREPARED BY:** Robert Bonetti

**RECOMMENDED ACTION:**

Receive the presentation.

### Summary

This workshop is a continuation of the FY 2025-2026 budget process.

The purpose of this workshop is to provide the City Commission with details related to the City Manager's FY 2025-2026 proposed budget.

The presentation will cover the following topics:

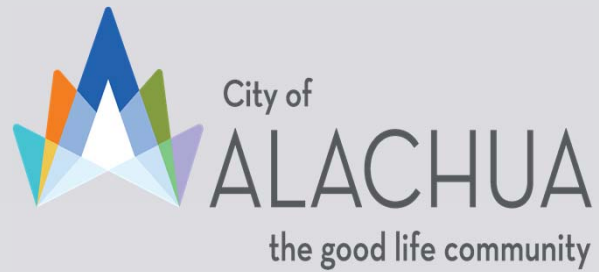
- FY 2025-2026 General Fund proposed budget;
- FY 2025-2026 Debt Service Fund proposed budget;
- FY 2025-2026 Special Revenue Funds proposed budget;
- FY 2025-2026 Capital Projects Funds proposed budget; and,
- FY 2025-2026 remaining budget calendar.

### FINANCIAL IMPACT

### ADDITIONAL FINANCIAL INFORMATION

### ATTACHMENTS

1. FY 26 Budget WS 20250811



## **Budget Workshop**

Proposed Budgets

Fiscal Year 2025-2026

August 11, 2025



## **Workshop Overview**

**Provide an overview of FY 2025-2026 Proposed Budgets for:**

**General Fund**

**Special Revenue Funds**

**Debt Service Fund**

**Capital Projects Funds**

**Provide timeline for remainder of FY 2025-2026 budget process**

**Provide updates, if any, from previous workshop information presented**



## General Fund Summary

**Proposed FY 2025-2026 General Fund total: \$ 19,939,437**

**Full Time Equivalent (FTE) positions funded: 115.75 (+ 3.00 FTEs)**

**Includes: Merit  $\leq$  4%**

**COLA = 2%**

**Longevity Pay \$500/every 5 yrs. of service up to \$3,000**

**Increases in contractual obligations**

**Does not include all purchase order and/or project carry forwards**



## General Fund Revenues

|                      |              |
|----------------------|--------------|
| Taxes                | \$11,091,646 |
| Licenses & Permits   | \$955,000    |
| Intergovernmental    | \$1,223,800  |
| Charges for Services | \$1,905,770  |
| Fines                | \$50,000     |
| Miscellaneous        | \$199,200    |
| Non-Operating        | \$4,514,021  |

## General Fund Revenues

| <u>TAXES</u>           |             |
|------------------------|-------------|
| Ad Valorem             | \$8,779,646 |
| Local Option Gas       | \$350,000   |
| Utility                | \$1,575,000 |
| Communication Services | \$337,000   |
| Local Business         | \$50,000    |



## General Fund Revenues

| <u>LICENCES &amp; PERMITS</u>         |           |
|---------------------------------------|-----------|
| Building Permits                      | \$470,000 |
| Franchise Fees - Comm. Solid Waste    | \$145,000 |
| Franchise Fees - Electric, Gas, Cable | \$340,000 |

## General Fund Revenues

| <u>INTERGOVERNMENTAL REVENUE</u>                       |           |
|--------------------------------------------------------|-----------|
| State Revenue Sharing*                                 | \$454,911 |
| Mobile Home / Alcohol*                                 | \$12,900  |
| Half-Cent Sales Tax*                                   | \$744,989 |
| Fuel Tax Refund*                                       | \$11,000  |
| * Denotes revenues distributed by the State of Florida |           |

## General Fund Revenues

| <u>CHARGES FOR SERVICES</u>                    |             |
|------------------------------------------------|-------------|
| Planning & Zoning                              | \$77,250    |
| Public Safety                                  | \$335,765   |
| Physical Environment (residential solid waste) | \$1,320,960 |
| Transportation                                 | \$53,545    |
| Culture & Recreation                           | \$118,250   |
|                                                |             |
| <u>FINES</u>                                   |             |
| Traffic Citations                              | \$50,000    |

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## General Fund Revenues

| <u>MISCELLANEOUS</u> |             |
|----------------------|-------------|
| Interest             | \$162,000   |
| Other Miscellaneous  | \$37,200    |
|                      |             |
| <u>NON-OPERATING</u> |             |
| Interfund Transfers  | \$2,007,627 |
| Use of Fund Balance  | \$2,506,394 |

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# General Fund Budgets

CITY COMMISSION

|                    |           |
|--------------------|-----------|
| PERSONAL SERVICES  | \$143,177 |
| OPERATING EXPENSES | \$32,502  |
| TOTAL:             | \$175,679 |

FTEs: 5.00

Budget Enhancements:

|                         |                    |         |
|-------------------------|--------------------|---------|
| * Goodwill and supplies | OPERATING EXPENSES | \$2,500 |
|-------------------------|--------------------|---------|

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# General Fund Budgets

|                     |                    |           |
|---------------------|--------------------|-----------|
| <u>CM-EXECUTIVE</u> | PERSONAL SERVICES  | \$886,089 |
|                     | OPERATING EXPENSES | \$69,692  |
|                     | TOTAL:             | \$955,781 |

FTEs: 6.00

Budget Enhancements:

|               |                    |         |
|---------------|--------------------|---------|
| * Advertising | OPERATING EXPENSES | \$4,000 |
|---------------|--------------------|---------|

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# General Fund Budgets

|                             |                    |           |
|-----------------------------|--------------------|-----------|
| <u>CM-DEPUTY CITY CLERK</u> | PERSONAL SERVICES  | \$185,873 |
|                             | OPERATING EXPENSES | \$68,224  |
|                             | TOTAL:             | \$254,097 |
| FTEs: 2.00                  |                    |           |
| Budget Enhancements:        |                    |           |
| *None                       |                    |           |

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# General Fund Budgets

|                           |                    |           |
|---------------------------|--------------------|-----------|
| <u>HR-HUMAN RESOURCES</u> | PERSONAL SERVICES  | \$394,755 |
|                           | OPERATING EXPENSES | \$77,597  |
|                           | TOTAL:             | \$472,352 |

FTEs: 3.50

Budget Enhancements:

|                          |                   |          |
|--------------------------|-------------------|----------|
| *HR Generalist (1.0 FTE) | PERSONAL SERVICES | \$69,224 |
|--------------------------|-------------------|----------|

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# General Fund Budgets

|                      |                    |           |
|----------------------|--------------------|-----------|
| <u>CITY ATTORNEY</u> | OPERATING EXPENSES | \$192,000 |
|                      | TOTAL:             | \$192,000 |

FTEs: None

Budget Enhancements:

\*None

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# General Fund Budgets

|                                        |                    |           |
|----------------------------------------|--------------------|-----------|
| <u>CRM-COMPLIANCE &amp; RISK MGMT.</u> | PERSONAL SERVICES  | \$486,073 |
|                                        | OPERATING EXPENSES | \$50,693  |
|                                        | TOTAL:             | \$536,766 |

FTEs: 4.00

Budget Enhancements:

\*None

## General Fund Budgets

### CP&D-PLANNING

|                    |           |
|--------------------|-----------|
| PERSONAL SERVICES  | \$638,810 |
| OPERATING EXPENSES | \$120,856 |
| TOTAL:             | \$759,666 |

FTEs: 6.00

### Budget Enhancements:

|                                   |                    |         |
|-----------------------------------|--------------------|---------|
| *Overtime                         | PERSONAL SERVICES  | \$300   |
| *Vehicle Supplies, Fuel, Training | OPERATING EXPENSES | \$3,900 |

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# General Fund Budgets

|                                |                    |          |
|--------------------------------|--------------------|----------|
| <u>CP&amp;D-BEAUTIFICATION</u> | OPERATING EXPENSES | \$37,000 |
|                                | TOTAL:             | \$37,000 |

FTEs: None

Budget Enhancements:

\*None

## General Fund Budgets

### CP&D-BUILDING

|                    |           |
|--------------------|-----------|
| PERSONAL SERVICES  | \$455,240 |
| OPERATING EXPENSES | \$288,625 |
| TOTAL:             | \$743,865 |

FTEs: 4.25

### Budget Enhancements:

|                           |                    |           |
|---------------------------|--------------------|-----------|
| *Bldg. Official Pay Range | PERSONAL SERVICES  | \$15,526  |
| *Contractual Services     | OPERATING EXPENSES | \$215,000 |

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# General Fund Budgets

|                       |                    |             |
|-----------------------|--------------------|-------------|
| <u>PS-SOLID WASTE</u> | OPERATING EXPENSES | \$1,280,304 |
|                       | TOTAL:             | \$1,280,304 |

FTEs: None

Budget Enhancements:

\*None

## General Fund Budgets

### PS-PUBLIC WORKS

|                    |             |
|--------------------|-------------|
| PERSONAL SERVICES  | \$786,389   |
| OPERATING EXPENSES | \$451,198   |
| CAPITAL OUTLAY     | \$565,000   |
| TOTAL:             | \$1,802,587 |

FTEs: 11.00

### Budget Enhancements:

|                                                                                           |                |           |
|-------------------------------------------------------------------------------------------|----------------|-----------|
| *Mowers (2), Pickup Truck, Trailer,<br>Mulching Heads (2), Tractor, Mill<br>Creek Signage | CAPITAL OUTLAY | \$265,000 |
|-------------------------------------------------------------------------------------------|----------------|-----------|

## General Fund Budgets

### FAS-FINANCE

|                    |           |
|--------------------|-----------|
| PERSONAL SERVICES  | \$779,156 |
| OPERATING EXPENSES | \$85,416  |
| TOTAL:             | \$864,572 |

FTEs: 7.00

### Budget Enhancements:

\*Accountant (1.0 FTE)

|                   |          |
|-------------------|----------|
| PERSONAL SERVICES | \$77,727 |
|-------------------|----------|

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# General Fund Budgets

|                   |                    |          |
|-------------------|--------------------|----------|
| <u>FAS-GRANTS</u> | OPERATING EXPENSES | \$55,000 |
|                   | TOTAL:             | \$55,000 |

FTEs: None

Budget Enhancements:

\*None

## General Fund Budgets

### FAS-FACILITIES MAINTENANCE

|                    |             |
|--------------------|-------------|
| PERSONAL SERVICES  | \$746,318   |
| OPERATING EXPENSES | \$267,082   |
| CAPITAL OUTLAY     | \$300,000   |
| TOTAL:             | \$1,313,400 |

FTEs: 10.00

### Budget Enhancements:

|                                                       |                    |           |
|-------------------------------------------------------|--------------------|-----------|
| *Overtime                                             | PERSONAL SERVICES  | \$2,100   |
| *Telcomm, Uniforms                                    | OPERATING EXPENSES | \$1,500   |
| *City Hall HVAC, P/U Truck, Van,<br>Swick House Patio | CAPITAL OUTLAY     | \$300,000 |

## General Fund Budgets

### FAS-INFORMATION TECH.

PERSONAL SERVICES

\$259,318

OPERATING EXPENSES

\$529,548

CAPITAL OUTLAY

\$125,000

TOTAL:

\$913,866

FTEs: 2.50

### Budget Enhancements:

BS&A Cloud, Website, Live

OPERATING EXPENSES

\$329,600

Streaming



**FTEs: 36.50**

\*None

////////////////////////////////////////////////////////////////////////////////////////////////////////////////////////////////

# General Fund Budgets

|                           |                    |           |
|---------------------------|--------------------|-----------|
| <u>APD-COMMUNICATIONS</u> | PERSONAL SERVICES  | \$484,804 |
|                           | OPERATING EXPENSES | \$24,486  |
|                           | TOTAL:             | \$509,290 |

FTEs: 7.00

Budget Enhancements:

\*None

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# General Fund Budgets

|                            |                    |          |
|----------------------------|--------------------|----------|
| <u>APD-SCHOOL CROSSING</u> | OPERATING EXPENSES | \$47,000 |
|                            | TOTAL:             | \$47,000 |

FTEs: None

Budget Enhancements:

\*None

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# General Fund Budgets

|                      |                    |         |
|----------------------|--------------------|---------|
| <u>APD-EXPLORERS</u> | OPERATING EXPENSES | \$2,000 |
|                      | TOTAL:             | \$2,000 |

FTEs: None

Budget Enhancements:

\*None

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# General Fund Budgets

|                     |                    |         |
|---------------------|--------------------|---------|
| <u>APD-RESERVES</u> | OPERATING EXPENSES | \$3,000 |
|                     | TOTAL:             | \$3,000 |

FTEs: None

Budget Enhancements:

\*None

## General Fund Budgets

### RECREATION AND CULTURE

|                    |             |
|--------------------|-------------|
| PERSONAL SERVICES  | \$812,018   |
| OPERATING EXPENSES | \$751,719   |
| TOTAL:             | \$1,563,737 |

FTEs: 11.00

### Budget Enhancements:

|                                                                      |                    |          |
|----------------------------------------------------------------------|--------------------|----------|
| *Recreation Assistant (1.0 FTE)                                      | PERSONAL SERVICES  | \$53,361 |
| *HCC, Repair & Maintenance,<br>Digital Content Svcs., Oper. Supplies | OPERATING EXPENSES | \$70,600 |

## General Fund Budgets

|                        |                    |             |
|------------------------|--------------------|-------------|
| <u>SPECIAL EXPENSE</u> | PERSONAL SERVICES  | \$23,074    |
|                        | OPERATING EXPENSES | \$172,850   |
|                        | GRANTS & AIDS      | \$84,000    |
|                        | NON OPERATING      | \$1,629,458 |
|                        | TOTAL:             | \$1,909,382 |

FTEs: None

### Budget Enhancements:

|                                    |                    |          |
|------------------------------------|--------------------|----------|
| *Retirement                        | PERSONAL SERVICES  | \$9,000  |
| *Rentals, Promotional, Advertising | OPERATING EXPENSES | \$37,800 |



## Millage Information

The Proposed FY 26 GF budget is balanced with 6.2500 millage rate

Majority vote:  $\leq 6.2500$

Currently, only ceiling rate

## Debt Service Fund Summary

**Proposed FY 2025-2026 Debt Service Fund Budget: \$ 793,864**

**Debt obligation include:**

**Series 2016 Principal**

**\$455,100**

**Series 2016 Interest**

**\$337,764**

**Paying Agent Fee**

**\$1,000**



## Special Revenue Funds Summary

**Proposed FY 2025-2026 Special Revenue Funds Budget: \$6,128,345**

**Full Time Equivalent (FTE) positions funded: 1.00**

**Special Revenue Budgets included:**

- |                               |                    |
|-------------------------------|--------------------|
| - Additional Court Costs Fund | - Tree Bank Fund   |
| - Explorers Fund              | - TK Basin Fund    |
| - Infrastructure Surtax Fund  | - WSPP Surtax Fund |
| - Children's Trust Fund       | - Donation Fund    |
| - CRA Fund                    |                    |

## Special Revenue Funds Revenues

|                    |             |
|--------------------|-------------|
| Taxes              | \$1,512,956 |
| Licences & Permits | \$9,800     |
| Intergovernmental  | \$741,383   |
| Fines              | \$4,200     |
| Miscellaneous      | \$42,370    |
| Non-Operating      | \$3,817,636 |



## Special Revenue Funds Budgets

ADDITIONAL COURT COSTS

OPERATING EXPENSES

\$6,000

TOTAL:

\$6,000

FTEs: None

\*Funds dedicated for law enforcement training



## Special Revenue Funds Budgets

|                  |                    |           |
|------------------|--------------------|-----------|
| <u>TREE BANK</u> | OPERATING EXPENSES | \$362,021 |
|                  | TOTAL:             | \$362,021 |

FTEs: None

\*Funds dedicated for tree mitigation



## Special Revenue Funds Budgets

|                        |                    |         |
|------------------------|--------------------|---------|
| <u>APD - EXPLORERS</u> | OPERATING EXPENSES | \$7,000 |
|                        | TOTAL:             | \$7,000 |

FTEs: None

\*Funds dedicated towards the APD Police Explorer program

## Special Revenue Funds Budgets

|                            |                    |          |
|----------------------------|--------------------|----------|
| <u>TK BASIN STORMWATER</u> | OPERATING EXPENSES | \$17,000 |
|                            | NON OPERATING      | \$7,000  |
|                            | TOTAL:             | \$24,000 |

FTEs: None

\*Professional consulting, maintenance and advertising



## Special Revenue Funds Budgets

|                              |                |             |
|------------------------------|----------------|-------------|
| <u>INFRASTRUCTURE SURTAX</u> | CAPITAL OUTLAY | \$3,123,341 |
|                              | TOTAL:         | \$3,123,341 |

FTEs: None

**\*1/2 Surtax levied by County dedicated for public infrastructure**

## Special Revenue Funds Budgets

|             |                    |             |
|-------------|--------------------|-------------|
| <u>WSPP</u> | OPERATING EXPENSES | \$51,500    |
|             | CAPITAL OUTLAY     | \$1,614,838 |
|             | TOTAL:             | \$1,666,338 |

FTEs: None

\*1/2 Surtax levied by County dedicated for recreation and open spaces



## Special Revenue Funds Budgets

DONATION-RECREATION

OPERATING EXPENSES

\$1,485

TOTAL:

\$1,485

FTEs: None

\*Estimated balance of funds

## Special Revenue Funds Budgets

|                                       |                    |           |
|---------------------------------------|--------------------|-----------|
| <u>Community Redevelopment Agency</u> | PERSONAL SERVICES  | \$106,051 |
|                                       | OPERATING EXPENSES | \$414,482 |
|                                       | CAPITAL OUTLAY     | \$320,000 |
|                                       | GRANTS AND AIDS    | \$70,000  |
|                                       | NON OPERATING      | \$20,000  |
|                                       | TOTAL:             | \$930,533 |

FTEs: 1.00

### Budget Enhancements:

|                                   |                    |           |
|-----------------------------------|--------------------|-----------|
| *Landscaping, Rentals, R&M, Decor | OPERATING EXPENSES | \$95,900  |
| *Irrigation, Signage              | CAPITAL OUTLAY     | \$200,000 |
| *Façade, Community Events         | GRANTS AND AIDS    | \$45,000  |



## Capital Projects Funds Summary

**Proposed FY 2025-2026 Capital Projects Funds Budget: \$4,326**

**Full Time Equivalent (FTE) positions funded: None**

**Capital Projects Funds included at this time:**

- Heritage Oaks Fund**

Capital Projects Funds Revenues

|               |                    |         |
|---------------|--------------------|---------|
| HERITAGE OAKS | OPERATING EXPENSES | \$4,326 |
|               | TOTAL              | \$4,326 |

FTEs: None

\*Estimated balance of funds



## Budget Calendar

**August 11, 2025: First Utility Rate Public Hearing, 6:00 p.m.**

**August 25, 2025: Budget Workshop / Proposed Budget, 4:30 p.m.**

**August 25, 2025: Second Utility Rate Public Hearing, 6:00 p.m.**

**September 8, 2025: CRA Budget Adoption, 5:00 p.m.**

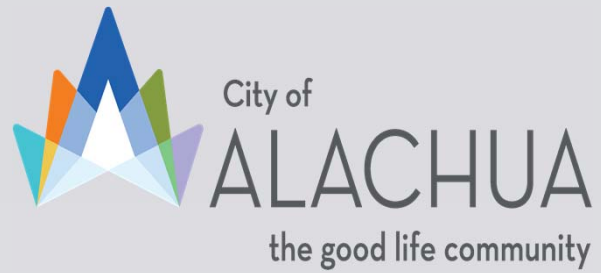


## Budget Calendar

**September 8, 2025: First Budget Public Hearing, 6:00 p.m.**

**September 8, 2025: Stormwater Assessment Rate Public Hearing, 6:00 p.m.**

**September 22, 2025: Final Budget Public Hearing, 6:00 p.m.**



## Questions and Comments