



Mayor Walter Welch
Vice Mayor Jennifer Ringersen
Commissioner Shirley Green Brown
Commissioner Jacob Fletcher
Commissioner Jackson Youmas

City Manager Rodolfo Valladares
City Attorney Scott Walker

The City Commission will conduct a
City Commission Workshop
At 3:30 PM

to address the item(s) below.

Meeting Date: August 10, 2026

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.

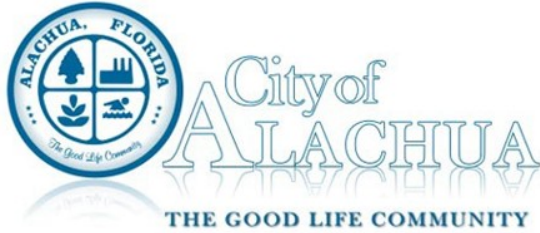
In accordance with Section 286.26, Florida Statutes, persons with disabilities needing special accommodations to participate in this meeting should contact the Mayor, through the City Clerk's office, no later than 5:00 P.M. on the day prior to the meeting.

CALL TO ORDER

I. AGENDA ITEMS

- A) BUDGET WORKSHOP - PROPOSED FY 2026-2027 BUDGETS FOR THE GENERAL, DEBT SERVICE, SPECIAL REVENUE AND CAPITAL PROJECTS FUNDS**

ADJOURN



Commission Agenda Item

MEETING DATE: August 10, 2026

SUBJECT: Budget Workshop - Proposed FY 2026-2027 Budgets for the General, Debt Service, Special Revenue and Capital Projects Funds

PREPARED BY: Tyler Williams

RECOMMENDED ACTION:

Receive the presentation.

Summary

This workshop is a continuation of the FY 2026-2027 budget process.

The purpose of this workshop is to provide the City Commission with details related to the City Manager's FY 2026-2027 proposed budget.

The presentation will cover the following topics:

- FY 2026-2027 General Fund proposed budget;
- FY 2026-2027 Debt Service Fund proposed budget;
- FY 2026-2027 Special Revenue Funds proposed budget;
- FY 2026-2027 Capital Projects Funds proposed budget; and,
- FY 2026-2027 remaining budget calendar.

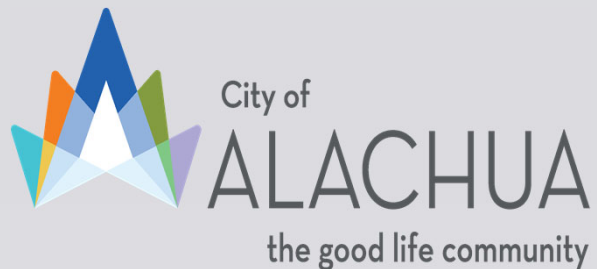
FINANCIAL IMPACT

ADDITIONAL FINANCIAL INFORMATION

COMMISSION GOALS

ATTACHMENTS

1. FY 27 Budget WS 20260810



Budget Workshop

Proposed Budgets

Fiscal Year 2026-2027

August 10, 2026



Workshop Overview

Provide an overview of FY 2026-2027 Proposed Budgets for:

General Fund

Special Revenue Funds

Debt Service Fund

Capital Projects Funds

Provide timeline for remainder of FY 2026-2027 budget process

Provide updates, if any, from previous workshop information presented

General Fund Summary

Proposed FY 2026-2027 General Fund total: \$ 22,194,105

Full Time Equivalent (FTE) positions funded: 115.85 (+ 0.35 FTEs)

Includes: Merit $\leq$ 4%

COLA = 2%

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

Retention Incentive \$1,000

Increases in contractual obligations

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

General Fund Revenues

Taxes	\$12,205,230
Licenses & Permits	\$987,000
Intergovernmental	\$1,166,350
Charges for Services	\$2,158,480
Fines	\$25,000
Miscellaneous	\$199,000
Non-Operating	\$5,453,045

General Fund Revenues

<u>TAXES</u>	
Ad Valorem	\$9,890,230
Local Option Gas	\$360,000
Utility	\$1,560,000
Communication Services	\$345,000
Local Business	\$50,000

General Fund Revenues

<u>LICENCES & PERMITS</u>	
Building Permits	\$470,000
Franchise Fees - Comm. Solid Waste	\$137,000
Franchise Fees - Electric, Gas, Cable	\$380,000

General Fund Revenues

<u>INTERGOVERNMENTAL REVENUE</u>	
State Revenue Sharing*	\$420,000
Mobile Home / Alcohol*	\$13,100
Half-Cent Sales Tax*	\$720,000
Fuel Tax Refund*	\$13,250
* Denotes revenues distributed by the State of Florida	

General Fund Revenues

<u>CHARGES FOR SERVICES</u>	
Planning & Zoning	\$77,250
Public Safety	\$351,876
Physical Environment (residential solid waste)	\$1,536,000
Transportation	\$55,104
Culture & Recreation	\$138,250
<u>FINES</u>	
Traffic Citations	\$25,000

General Fund Revenues

<u>MISCELLANEOUS</u>	
Interest	\$162,000
Other Miscellaneous	\$37,000
<u>NON-OPERATING</u>	
Interfund Transfers	\$2,024,471
Use of Fund Balance	\$3,428,574

General Fund Budgets

CITY COMMISSION

PERSONAL SERVICES	\$161,182
OPERATING EXPENSES	\$32,502
TOTAL:	\$193,684

FTEs: 5.00

Budget Enhancements:

* None

General Fund Budgets

CM-EXECUTIVE

PERSONAL SERVICES \$935,985

OPERATING EXPENSES \$69,692

TOTAL: \$1,005,677

FTEs: 6.00

Budget Enhancements:

* None

General Fund Budgets

<u>CM-DEPUTY CITY CLERK</u>	PERSONAL SERVICES	\$193,635
	OPERATING EXPENSES	\$81,975
	TOTAL:	\$275,610

FTEs: 2.00

Budget Enhancements:

*Overtime	PERSONAL SERVICES	\$2,000
*Computer	OPERATING EXPENSES	\$1,917

General Fund Budgets

HR-HUMAN RESOURCES

PERSONAL SERVICES \$414,863

OPERATING EXPENSES \$88,931

TOTAL: \$503,794

FTEs: 3.50

Budget Enhancements:

*Union Negotiator, Computers(2) OPERATING EXPENSES \$11,334

General Fund Budgets

<u>CITY ATTORNEY</u>	OPERATING EXPENSES	\$198,000
	TOTAL:	\$198,000

FTEs: None

Budget Enhancements:

*None

General Fund Budgets

<u>CRM-COMPLIANCE & RISK MGMT.</u>	PERSONAL SERVICES	\$506,320
	OPERATING EXPENSES	\$50,329
	TOTAL:	\$556,649

FTEs: 4.00

Budget Enhancements:

*None

General Fund Budgets

CP&D-PLANNING

PERSONAL SERVICES \$648,389

OPERATING EXPENSES \$125,106

TOTAL: \$773,495

FTEs: 5.75

Budget Enhancements:

*Laptop, Training

OPERATING EXPENSES \$4,800

General Fund Budgets

CP&D-BEAUTIFICATION

OPERATING EXPENSES

\$37,000

TOTAL:

\$37,000

FTEs: None

Budget Enhancements:

*None

General Fund Budgets

CP&D-BUILDING

PERSONAL SERVICES \$439,560

OPERATING EXPENSES \$288,625

TOTAL: \$728,185

FTEs: 4.10

Budget Enhancements:

*None

General Fund Budgets

<u>PS-SOLID WASTE</u>	OPERATING EXPENSES	\$1,481,400
	TOTAL:	\$1,481,400

FTEs: None

Budget Enhancements:

*None

General Fund Budgets

PS-PUBLIC WORKS

PERSONAL SERVICES	\$819,736
OPERATING EXPENSES	\$540,898
CAPITAL OUTLAY	\$1,535,000
TOTAL:	\$2,895,634

FTEs: 11.00

Budget Enhancements:

*Median Landscaping	OPERATING EXPENSES	\$80,000
*Mower, Pickup Truck (2), Bucket Truck, Tractor	CAPITAL OUTLAY	\$385,000

General Fund Budgets

FAS-FINANCE

PERSONAL SERVICES \$731,650

OPERATING EXPENSES \$83,106

TOTAL: \$814,756

FTEs: 7.00

Budget Enhancements:

*None

General Fund Budgets

FAS-GRANTS

OPERATING EXPENSES

\$55,000

TOTAL:

\$55,000

FTEs: None

Budget Enhancements:

*None

General Fund Budgets

<u>FAS-FACILITIES MAINTENANCE</u>	PERSONAL SERVICES	\$767,482
	OPERATING EXPENSES	\$341,582
	CAPITAL OUTLAY	\$100,000
	TOTAL:	\$1,209,064

FTEs: 10.00

Budget Enhancements:

*Mowing, Fuel, Training, Utilities	OPERATING EXPENSES	\$74,500
*Trucks (2), Shelving	CAPITAL OUTLAY	\$100,000

General Fund Budgets

<u>FAS-INFORMATION TECH.</u>	PERSONAL SERVICES	\$280,867
	OPERATING EXPENSES	\$304,548
	CAPITAL OUTLAY	\$150,000
	TOTAL:	\$735,415

FTEs: 2.50

Budget Enhancements:

*None

General Fund Budgets

<u>APD-PATROL & ADMIN.</u>	PERSONAL SERVICES	\$4,650,102
	OPERATING EXPENSES	\$780,569
	CAPITAL OUTLAY	\$671,400
	TOTAL:	\$6,102,071

FTEs: 36.50

Budget Enhancements:

*Veh. Repair, Axon Air	OPERATING EXPENSES	\$25,000
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General Fund Budgets

<u>APD-COMMUNICATIONS</u>	PERSONAL SERVICES	\$523,867
	OPERATING EXPENSES	\$24,986
	TOTAL:	\$548,853

FTEs: 7.00

Budget Enhancements:

*None

General Fund Budgets

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

FTEs: None

Budget Enhancements:

*None

General Fund Budgets

APD-EXPLORERS

OPERATING EXPENSES

\$2,000

TOTAL:

\$2,000

FTEs: None

Budget Enhancements:

*None

General Fund Budgets

APD-RESERVES

OPERATING EXPENSES

\$3,000

TOTAL:

\$3,000

FTEs: None

Budget Enhancements:

*None

General Fund Budgets

RECREATION AND CULTURE

PERSONAL SERVICES	\$891,026
OPERATING EXPENSES	\$839,819
CAPITAL OUTLAY	\$57,862
TOTAL:	\$1,788,707

FTEs: 11.50

Budget Enhancements:

*Recreation Assistant (0.5 FTE)	PERSONAL SERVICES	\$36,005
*Repair & Maint., Senior Act., Travel, Utilities, Oper. Supplies	OPERATING EXPENSES	\$116,800
*Truck, Trailer	CAPITAL OUTLAY	\$57,862

General Fund Budgets

SPECIAL EXPENSE

PERSONAL SERVICES \$23,074

OPERATING EXPENSES \$177,850

GRANTS & AIDS \$84,000

NON OPERATING \$1,954,187

TOTAL: \$2,239,111

FTEs: None

Budget Enhancements:

*Promotional

OPERATING EXPENSES \$5,000



Millage Information

The Proposed FY 27 GF budget is balanced with 6.2500 millage rate

2/3 vote: $5.9286 \leq 6.2500$

Majority vote: ≤ 5.9286

Currently, only ceiling rate

Debt Service Fund Summary

Proposed FY 2026-2027 Debt Service Fund Budget: \$ 799,969

Debt obligation include:

Series 2016 Principal

\$484,700

Series 2016 Interest

\$314,269

Paying Agent Fee

\$1,000

Special Revenue Funds Summary

Proposed FY 2026-2027 Special Revenue Funds Budget: \$6,656,549

Full Time Equivalent (FTE) positions funded: 1.15

Special Revenue Budgets included:

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

Special Revenue Funds Revenues

Taxes	\$1,320,000
Licences & Permits	\$9,800
Intergovernmental	\$723,443
Fines	\$4,200
Miscellaneous	\$23,320
Non-Operating	\$4,575,786

Special Revenue Funds Budgets

<u>ADDITIONAL COURT COSTS</u>	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	\$567,133
	TOTAL:	\$567,133

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	\$18,500
	TOTAL:	\$18,500

FTEs: None

*Professional consulting, maintenance and advertising

Special Revenue Funds Budgets

<u>INFRASTRUCTURE SURTAX</u>	CAPITAL OUTLAY	\$3,299,873
	TOTAL:	\$3,299,873

FTEs: None

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

Special Revenue Funds Budgets

<u>WSPP</u>	OPERATING EXPENSES	\$75,000
	CAPITAL OUTLAY	\$1,547,769
	TOTAL:	\$1,622,769

FTEs: None

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

Special Revenue Funds Budgets

<u>DONATION-RECREATION</u>	OPERATING EXPENSES	\$3,346
	TOTAL:	\$3,346

FTEs: None

*Estimated balance of funds

Special Revenue Funds Budgets

<u>Community Redevelopment Agency</u>	PERSONAL SERVICES	\$148,761
	OPERATING EXPENSES	\$295,711
	CAPITAL OUTLAY	\$572,985
	GRANTS AND AIDS	\$70,000
	NON OPERATING	\$44,471
	TOTAL:	\$1,131,928

FTEs: 1.15

Budget Enhancements:

*.15 FTE, Overtime	PERSONAL SERVICES	\$40,789
*Consultant	OPERATING EXPENSES	\$10,000
*Message board, Capital Project	CAPITAL OUTLAY	\$572,985



Capital Projects Funds Summary

Proposed FY 2026-2027 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 10, 2026: First Utility Rate Public Hearing, 6:00 p.m.

August 24, 2026: Budget Workshop / Proposed Budget, 4:30 p.m.

August 24, 2026: Second Utility Rate Public Hearing, 6:00 p.m.

September 14, 2026: CRA Budget Adoption, 5:00 p.m.

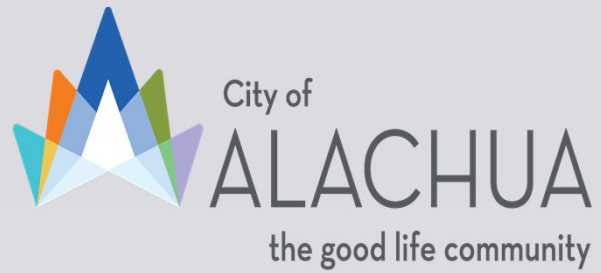


Budget Calendar

September 14, 2026: First Budget Public Hearing, 6:00 p.m.

September 14, 2026: Stormwater Assessment Rate Public Hearing, 6:00 p.m.

September 28, 2026: Final Budget Public Hearing, 6:00 p.m.



Questions and Comments