



BUDGET PROCESS AND FUND STRUCTURE

BUDGETING

The annual budget is the County's primary financial planning document. It serves as a policy document, financial plan, operations guide, and communication tool that links available resources with the Board's Strategic Guide and community priorities. By presenting financial information in a clear and transparent manner, the budget supports informed decision-making, accountability, and long-term fiscal sustainability.

OPERATING AND CAPITAL BUDGET PLANNING

BOARD PRIORITIES

The Alachua County Board of County Commissioners and County Leadership began a comprehensive strategic planning process in 2020 that continues to evolve through ongoing Board and community engagement. Following an extensive planning process in 2025, the Board adopted an updated Strategic Guide on September 9, 2025, establishing the County's mission, values, focus areas, and long-term objectives. The Strategic Guide serves as the foundation for budget development, ensuring that resources are aligned with Board priorities, organizational goals, and community needs. Additional information on the County's Strategic Guide, focus areas, and departmental performance measures is provided in Section 6.

BUDGET DEVELOPMENT PROCESS

During the January Board meeting, the Board officially approved a budget calendar. This calendar outlines important dates for Statutory Public Hearings and Special Budget Meetings. It is distributed to the public, staff members, as well as Constitutional and Judicial offices.

In early February, County departments evaluate the impacts on program service levels and determine their internal service requirements for the upcoming budget year. This is accomplished by utilizing the department's budget workbook and submitting budget proposal requests. Additionally, the capital planning process involves assessing capital needs and identifying projects by departments, while also reviewing ongoing projects. Both processes enable the Office of Management and Budget (OMB) and County Administration to conduct financial analysis, evaluate projects, and plan for the impacts on both capital projects and operating budgets.

BUDGET WORKBOOK

The Budget Workbook equips departments with various documents to facilitate budget planning by providing budget and actual financial histories. These components include:

- Budget Adjustments Tab: Lists all line-item changes to existing department budgets, including new requests.
- Schedule 1 Personnel Detail Tab: Provides staff data charged to the department, including open positions.
- Schedule 2 Certifications Tab: Presents the current list of staff certifications, if any.
- Data History Tab: Offers a five-year history of actuals and the current budget, along with actual revenues and expenses.
- Contract Worksheet Tab: Supplies data from the procurement's contract management system.
- Computer Inventory Tab: Furnishes departmental data from the computer replacement and Information Technology inventory.
- Travel Calculator Worksheet Tab: Assists in identifying in-state and out-of-state travel costs, including hotel, registrations, meals, and transportation expenses.
- Memberships, Certifications & Non-Travel Training Tab: Identifies departmental costs related to memberships, certifications, and non-travel training.
- Promotional - Public Purpose Tab: Aids in identifying eligible program-related costs utilizing taxpayer dollars for educational or employee morale programs.
- Vehicle List: Pre-filled by OMB based on information provided by Fleet.
- Grant Worksheet: Helps departments identify existing and proposed grant-related revenues and expenses.
- Goals & Metrics: Establishes goals for the budget year linked to the department budget.
- Capital Projects & Other: Lists existing projects for review with the budget analyst and outlines the process for proposing new projects. It includes a Building List Master List developed by Facilities, OMB, and Risk for review and notifications of any changes.
- Budget Proposal Request is a supplemental form used when a department requests new funding for the upcoming budget year. It includes details of the request must include justification, links to strategic goals, and a five-year cost projection.
- An Employee Calculator is included in the Budget Proposal Request to ensure that salary, benefits, and all related operational costs are captured in the request.

BUDGET AND FINANCIAL POLICIES SUMMARY

Alachua County Board of County Commissioners and its staff have a fiduciary responsibility to their citizens to be stewards of public funds and plan for adequate funding to carry out public services. The County Board of Commissioners has established and maintains sound financial and budgeting policies and procedures to comply with all applicable state and federal laws.

OMB periodically reviews and revises the budget and financial policies of the Board of County Commissioners. The Board of County Commissioners officially approves any policy updates recommended by OMB. Together, these Board-adopted policies provide the framework for responsible fiscal management, transparency, and long-term financial sustainability.

ETHICS POLICY: The Office of Management and Budget embraces professional ethics as recommended by the Government Finance Officers Association and has adopted a Statement of Ethics defining the standards we hold in the course of our duties.

BUDGET MANAGEMENT: Policy to exercise the highest level of budgetary control per Florida Statute Chapter 129 with an emphasis on transparency to communicate the County's annual budget process from development through adoption, and subsequent amendments.

CAPITAL PROGRAM: The Capital Program provides the means through which Alachua County plans a programmed approach to utilize financial resources to meet the County's service and facility needs. A five-year plan for capital improvements is developed and updated annually.

DEBT MANAGEMENT: Policy to recognize the capital improvement needs of the County and utilize debt to maximize the County's ability to provide essential services and infrastructure, while considering legal, economic, financial and debt market conditions.

ENERGY CONSERVATION INVESTMENT: Policy which annually funds capital projects meeting the Board of County Commissioners' energy and utility objectives as found in the comprehensive plan and financial policies.

FINANCIAL MANAGEMENT: Policy establishing the framework for the County's overall financial planning and management which also demonstrates to residents, rating agencies, and prospective investors the County's commitment to sound financial management and fiscal integrity.

HEALTH INSURANCE MANAGEMENT POLICY: The County's Self-Insurance Review Committee has reviewed and recommended a Procedure for Fund 507 Reserve Management.

MUNICIPAL SERVICES BENEFIT UNIT CITIZEN-INITIATED PROGRAM:

Policy for the creation of citizen-initiated Municipal Services Benefit Units (MSBUs) along with the procedures for levying, collecting, adjusting, supporting, and enforcing the units. The policy outlines the administration of non-ad valorem assessments levied for publicly owned roads, road related capital improvements, and periodic maintenance of included roads.

PERFORMANCE MANAGEMENT: This policy establishes the framework for the County's commitment to performance management. Performance Management has specific guidelines and best practices documented by the Government Finance Officers Association (GFOA) and the International City/County Management Association (ICMA).

PUBLIC PURPOSE: Revenues received by the County are public funds and as such their use must serve a public purpose. A public purpose is defined as a county action or direction, the primary purpose for which provides a declared public benefit. The Board hereby declares that the following objectives support the County's overall mission and serve a valid public purpose.

OPERATING BUDGET DEVELOPMENT AND REVIEW

Each department, including constitutional and judicial officers, is tasked with creating their operating budget requests. These requests are submitted to OMB in late February. Constitutional officers follow a different timeline, submitting their budgets in May and June as outlined by Florida Statute and local regulations. From February to May, all budget requests undergo analysis, and revenue estimates are revised. Simultaneously, the capital and financial plan budget is developed and reviewed, although it follows a distinct process detailed in the subsequent section.

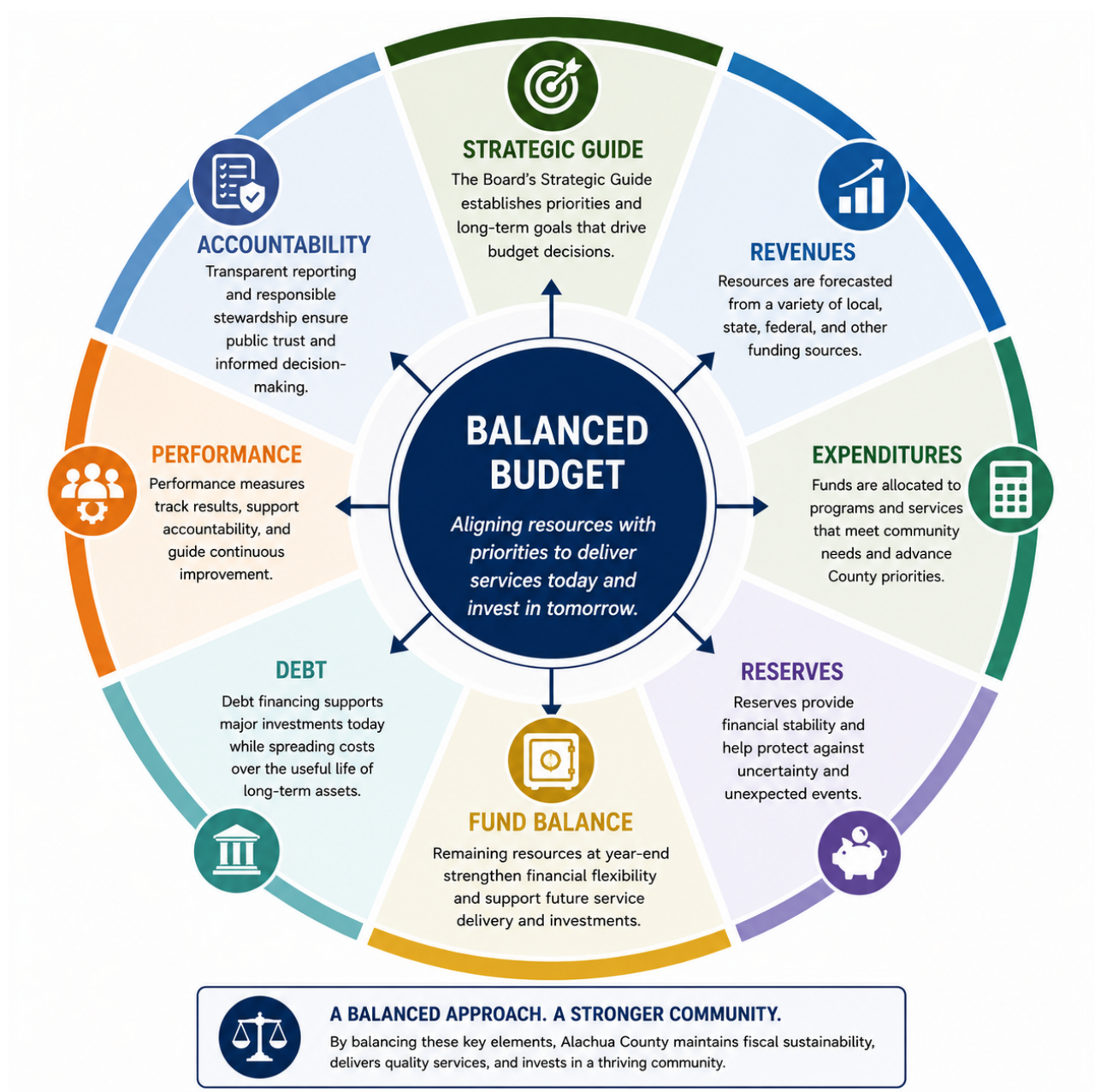
Budget recommendations are evaluated using strategic priorities, legal requirements, operational needs, available revenues, and long-term financial impacts.

CAPITAL BUDGET AND FINANCIAL PLAN

The Capital Budget and Financial Plan (CBFB) outlines a five-year strategy for allocating funds for public physical improvements. This plan details proposed capital projects, their start dates, anticipated funding amounts (including operating impacts), and the financing methods for each expenditure. Annually, OMB leads the process of developing a capital program and budget.

BUDGET ELEMENTS

The County's budget is constructed based on revenues, expenditures, debt, and reserves, in alignment with the Board of County Commissioners' Strategic Guide. According to Chapter 129 of the Florida Statutes, local county governments must adopt balanced budgets, and this statute outlines the requirements for the county's annual budget.



REVENUES

Florida State Statute 200.065(2)(a)(1) provides that each taxing authority shall utilize not less than ninety-five percent (95%) of taxable value for budget development. The General Fund budgets ad valorem revenues will be based on a 95% tax collection rate, or a rate that is consistent with prior years' collection trends as computed against the Current Year Gross Taxable Value as shown on Form DR-420 provided to the County by the Alachua County Property Appraiser.

Revenue projections for all major non-ad valorem revenue sources will be based on prudent trend analysis that considers current and projected economic conditions. Budget projections for State shared revenues will consider State of Florida estimates that are contained in the Local Government Financial Information Handbook and on the State of Florida website as one of several factors for determining final revenue estimates. The use of revenues which have been pledged to bond holders will conform to bond covenants which commit those revenues.

EXPENDITURES

Office of Management and Budget staff review departmental budgets with department directors and allocate appropriations to specific line items. Personal services for bargaining employees will be estimated based on collective bargaining provisions governing salary adjustments, while personal services for non-bargaining unit employees are based on parameters defined by the County Manager and approved by the County Commission.

Health insurance premiums and related benefit contributions paid on behalf of County employees will be estimated based on current market conditions that affect annual premium adjustments. Reviews will be completed annually and will be used to assist with recording medical reserves, monitoring liquidity and medical cost inflation and to facilitate State compliance.

Department budgets incorporate program and activity costs, along with the benefits derived from those services, allowing the County to make informed funding decisions.

Departments shall utilize performance measures to track performance, support operational improvement, and determine effective use of resources for each program. Inflationary factors and changes in population will be considered in preparing cost of service delivery.

Internal Service Funds will be self-supporting whenever possible. Internal service fees and the direct impact on County operating budgets shall be analyzed annually as part of the budget process and will be budgeted centrally for all departments.

DEBT

The County shall review its outstanding debt on an ongoing basis for the purpose of determining if the financial marketplace will provide the County with the opportunity to refund any issuance for debt service savings. Revenues pledged are appropriated for debt service payments and any remainder is appropriated for general use purposes.

RESERVES

A Reserve for contingency requests in the General Fund, MSTU-Law Enforcement, and MSBU Fire Funds, and Gas Tax Fund must be approved by the Board of County Commissioners. A reserve for contingency shall be calculated and budgeted by the Office of Management and Budget at a level not less than 5% of the General Fund, MSTU Law Fund, and MSBU Fire Fund and Gas Tax Fund operating revenues, respectively, and an amount not greater than 10% of the total budget and in accordance with Florida Statute Chapter 129.01(2)(c) for each operating fund. If the reserve for contingency falls below 50% of the minimum level, the reserves shall be re-established over a period not to exceed three fiscal years.

The Self-Insurance Risk Program will be funded at a confidence level of a minimum of 75 percent, based on an annual Cost of Risk Allocation Study and may include use of accumulated retained earnings to maintain this confidence level. The budget for the Self-Insurance Risk Program is approved by the Board of County Commissioners, as stated in Alachua County Code Chapter 28. The County shall maintain two months of anticipated claims for a Reserve for Contingency/Catastrophic Loss in the Self-Insurance Risk Fund.

Health Insurance Fund will be maintained at a level that will, together with purchased insurance policies, adequately fund medical claims risk in accordance with Chapter 28 of the Alachua County Code.

Retained Earnings in the Solid Waste Fund shall be maintained at a beginning balance of \$2,500,000.

FUND BALANCES

BEGINNING FUND BALANCE represents the residual resources available to be used at the end of the previous fiscal year. Some influences taken into consideration when calculating a projected beginning fund balance for the next fiscal year include: All authorized positions are budgeted 100% for the year. However, due to a variety of factors, primarily turnover, not every department will use their entire Personal Services budget.

Grants and Aid from the County to other governments and non-profit agencies are budgeted at the full allocation. However, most of these grants are reimbursements for services provided with a maximum allocation by year end and routinely a balance remains.

Contracts for services and capital equipment are budgeted at the fully estimated amount so the contract or purchase order can be awarded. However, there are some contracts where not all work is completed by year end, some equipment will not be received by year end, or actual costs are less than the published not-to-exceed amount.

ENDING FUND BALANCE represents the amount protected to ensure fiscal stability and positive cash flow particularly during the beginning of a fiscal year prior to the receipt of new revenue (ad valorem, sales tax, fuel tax, et cetera).

FUND BALANCE (total budgeted Fund Balance) is the difference between Beginning and Ending Fund Balance and represents the revenue offset for the budgeted Reserves and some of the one-time expenditures anticipated in the coming fiscal year. A study of changes in fund balances can indicate financial trends and fiscal health. Significant increases or decreases in fund balance may indicate policy adjustments by the governing body or changes in budget procedures.

- General Fund – The budgeted Estimated Ending Fund balance will be at a minimum 10% of projected revenue.
- MSTU Law Enforcement, MSBU Fire Fund and Gas Tax Fund – The budgeted Estimated Ending Fund Balance will be at a minimum 5% of projected revenue.
- All Other Operating Funds – The amount of ending fund balance to be budgeted shall be analyzed and determined during the annual budget process.
- To the extent feasible, the actual unassigned plus assigned ending fund balances for the County's General Fund, MSTU Law Enforcement and MSBU Fire Funds will be at least 2 months of the appropriations.

Maintaining healthy fund balances helps preserve the County's financial flexibility, supports strong bond ratings, and provides resources to respond to emergencies or unexpected economic conditions.

SUMMARIES AND DEPARTMENTS

The budget document provides summaries which demonstrate the Fund to Department Relationships, Sources and Uses, Sources and Expenses by Major Fund, Reserves by Major Fund and Fund Balances. For each department, there is a department title, program organization chart with full-time equivalent (FTE) position counts, mission statement, program services description, goals, performance, and 3-year historical summary of expenditures.

BUDGET ADOPTION AND CITIZEN INPUT

Alachua County actively encourages citizen participation in the budget process by hosting two statutorily required public hearings and budget meetings throughout the year.

The Truth in Millage (TRIM) Act, established by the Florida Legislature in 1980, aims to inform taxpayers about their tax obligations to each governmental entity. This law requires the property appraiser to send a TRIM notice to property owners, detailing the taxes levied and the amount owed to each taxing authority. The specific requirements for compliance are outlined in Florida Statute 200.065.

In June, the County Manager presents the proposed budget, along with the Budget Message, to the Board. Additionally, during the first Board meeting in July, the Board sets the maximum millage rate. Special Budget Meetings with the Board are scheduled for August, during which departmental budgets are reviewed in detail with the County Manager, Deputy County Manager, and Assistant County Managers.

In September, the Board finalizes the budget at the second of the two mandatory public hearings, where citizens can provide input. Based on this feedback or actions taken by the Board, adjustments to the tentative budget may be necessary before final adoption. During the final public hearing, the Board officially approves the final millage rates and budget through a resolution. All Board of County Commissioner meetings are open to the public.

BUDGET AMENDMENTS AND MONITORING

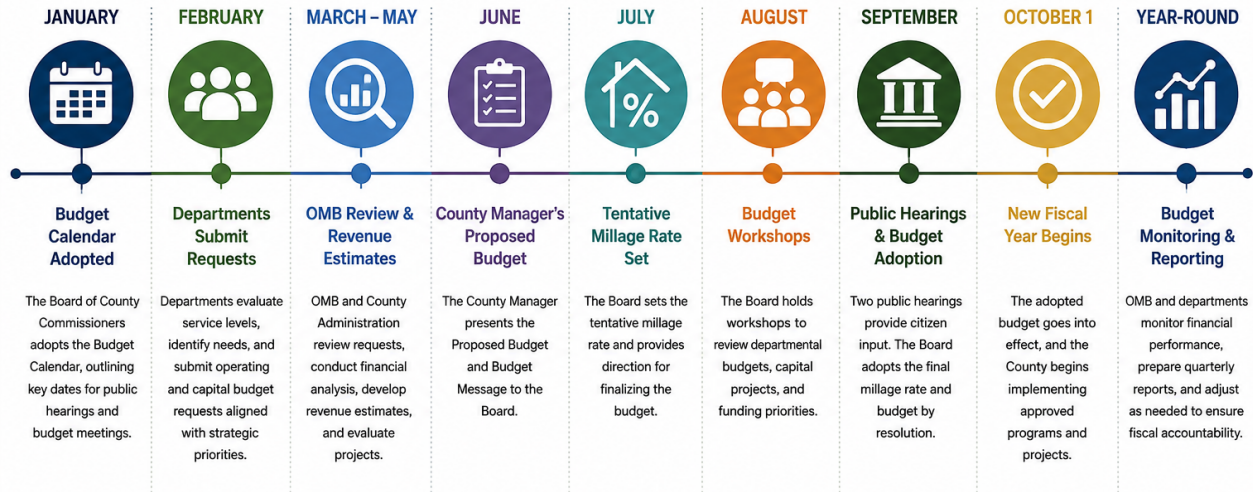
Budgetary control is maintained at the department level, with support from OMB. Departments can amend their budgets following County policy outlined in the Budget Management Policy (refer to Appendices). The County Manager has the authority to authorize budget adjustments between Functions, as defined by the Uniform Chart of Accounts (also known as the Uniform Accounting System Manual for Florida Local Governments), up to \$250,001. Adjustments between categories that do not affect function or accounting fund totals can be approved by the County Manager. Quarterly reports on budget adjustments will be generated and included in the Board agenda alongside the quarterly financial reports. The Board of County Commissioners must approve all other amendments.

Monitoring the budget throughout the fiscal year helps ensure financial resources are used efficiently and programs and projects remain on track. Ongoing oversight by the Office of Management and Budget (OMB) and departments identifies potential issues early, allowing for timely adjustments to prevent overspending and respond to changing conditions. Quarterly financial reports, budget amendments, and continuous monitoring provide the Board with regular updates on the County's financial performance and help ensure resources remain aligned with strategic priorities, Board direction, and adopted financial policies.

Budget monitoring is a continuous process that supports accountability, identifies emerging financial issues, and ensures resources remain aligned with Board priorities throughout the fiscal year.

ALACHUA COUNTY BUDGET DEVELOPMENT TIMELINE

A transparent process that aligns resources with community priorities.



OUR GOAL: To develop a balanced budget that delivers quality services, maintains fiscal stability, and advances the Board's Strategic Guide.



PUBLIC INPUT IS ESSENTIAL:
The County encourages citizen participation throughout the budget process.

Sound financial planning. Responsible stewardship. Stronger community.

FUND STRUCTURE - BASIS OF ACCOUNTING AND BUDGETING

BASIS OF ACCOUNTING

The accounts of the County are organized based on funds and account groups, each of which constitutes a separate accounting entity. A fund is a group of functions combined into a separate accounting entity (corresponding to a corporation in the private sector) having its own assets, liabilities, net asset values, revenues, and expenditures and/or expenses. The types of funds used are determined by Generally Accepted Accounting Principles (GAAP). The various funds are the result of the diverse nature of the County's operations and compliance with legal provisions. These funds have been grouped by type to facilitate understanding of the financial statements.

BASIS OF BUDGETING

Alachua County's Governmental and Fiduciary Funds are prepared on a modified accrual basis. Revenues are recognized when measurable and available under budgetary basis. The following revenues are considered to be susceptible to accrual: taxes, charges for services, interest, state revenue sharing, federal forestry revenue, insurance agent revenues, 5th & 6th cent gas tax, federal and state grants, planning and zoning revenue, communication services tax, and special assessments. Obligations are budgeted as expenses and generally recorded when the related fund liability is incurred. An exception is principal and interest on general long-term debt which is recorded when due.

The budgets of the proprietary funds (enterprise and internal service) are prepared on an accrual basis. The revenues are recognized when earned and their expenses are recognized when incurred.

Florida state law requires that receipts from all sources be budgeted at 95% of anticipated receipts.

FUND TYPES AT A GLANCE		
Alachua County uses a variety of funds to ensure resources are used for their intended purposes in compliance with legal requirements and to support County services.		
FUND TYPE	PRIMARY PURPOSE	
 GENERAL FUND	Supports general government services not required to be accounted for in another fund.	
 SPECIAL REVENUE	Accounts for specific revenues that are legally restricted to expenditures for particular purposes.	
 DEBT SERVICE	Accounts for the accumulation of resources and payment of principal and interest on debt.	
 CAPITAL PROJECTS	Accounts for financial resources used for the acquisition, construction, or major renovation of capital assets.	
 ENTERPRISE	Accounts for operations that are financed and operated in a manner similar to private business enterprises.	
 INTERNAL SERVICE	Accounts for goods or services provided to other County departments on a cost-reimbursement basis.	
 FIDUCIARY	Accounts for resources held for the benefit of parties outside the County.	

FUND STRUCTURE

The County organizes its financial activities into separate funds, each of which functions like its own budget and accounting system. Every fund tracks its own revenues, expenditures, assets, liabilities, and fund balance or net position. Because many revenue sources are legally restricted to specific purposes, separate funds help ensure that money is used only for its intended purpose. For financial reporting, the County also maintains account groups to track certain long-term assets and liabilities that are not recorded within individual funds. financial activities of the County are recorded in separate funds.

FUND 001 GENERAL FUND - The general operating fund of the Board. This fund is used to account for all financial transactions not required to be accounted for in another fund. The majority of revenues are collected as ad valorem taxes and other revenues include permits, fines, fees, and licenses. Generally, all departments are supported by the General Fund. However, more than half is dedicated to Public Safety, which includes the County Jail, County Sheriff, Emergency Medical Services and Court Services.

SPECIAL REVENUE FUNDS - Funds used to account for special assessments and specific governmental revenue sources. Major capital projects that are restricted by law, or administrative action, for expenditures for specific purposes are not considered are legally restricted to specific expenditures. Municipal Service Taxing Unit (MSTU), Municipal Service Benefit Unit (MSBU), County Gas Tax, CHOICES and grants are in this category and are examples of special revenues that have legally restricted expenditures.

Fund 008 - Municipal Service Benefit Unit Unincorporated (MSBU) - Pays for County services (excluding Sheriff) dedicated to the unincorporated area of the County.

Fund 009 - Municipal Service Taxing Unit (MSTU) Law Enforcement - Pays for the majority of the Sheriff's patrol in the unincorporated area of the County through transfers to the Sheriff.

Fund 010 - CHOICES Program Fund - Voter approved on August 31, 2004, funded by a ¼ cent sales tax which was approved through December 2011 to provide health care services to the County's working citizens who need help.

Fund 011 - Municipal Service Benefit Unit (MSBU) Fire Protection - Provides firefighting and related services to citizens in the unincorporated area of the County.

Fund 021 - Wild Spaces Public Places Surtax - Voter approved November 8, 2016, an eight-year, half-cent sales tax to acquire and improve conservation lands and create, improve, and maintain parks and recreational facilities within Alachua County. On March 28, 2017, the County Commission adopted Resolution 17-36 establishing the Wild Spaces Public Places Citizens Oversight Board.

Funds 140 & 142 Wild Spaces Public Places, Road Repair, Fire Stations and Affordable Housing One Percent Sales Tax - On November 8, 2022, Alachua County voters passed this ten-year one-cent sales tax to acquire and improve lands for conservation, wildlife habitat, water quality, and recreation; operate and maintain parks and recreation facilities; repair roads and improve road safety; construct and renovate fire stations and other public facilities; acquire lands for affordable housing; fund economic development projects pursuant to Florida Statute 212.055(2)(d) (3); provide citizen oversight and independent audit.

Fund 144 - Combined Communication - Fees and fines collected by the Sheriff, pursuant to Section 121.37 of the Code of Ordinances of Alachua County, shall be deposited by the Sheriff into a special revenue fund.

Fund 146 - Stormwater Management - Board of County Commissioners adopted a stormwater assessment providing a dedicated funding source to allow the County to better measure and manage the County's stormwater system, improve the condition of stormwater infrastructure, provide pollution prevention education, monitor water quality, eliminate illegal connections and discharges, and enforce stormwater codes more proactively.

Fund 148 - Municipal Service Benefit Unit (MSBU) Refuse - Accounts for all revenues and expenditures related to refuse/garbage collection within the mandatory designated County collection areas in accordance with Florida Statute 403.706(1). The Refuse Collection Center is run by the County.

Fund 149 - Gas Tax Uses Fund - Primary operating fund of Public Works – Road & Bridge Department. The primary revenue source for this fund is fuel taxes as well as transfers in from the General Fund and Gas Tax Revenue Bonds.

DEBT SERVICE FUNDS - Funds used to record the funding and payment of principal and interest and other costs on debt to the County's long-term debt.

Fund 287 - 2016 Series Public Improvement (Bond) - Finance the costs of acquisition and construction of certain capital improvements within the County and finance the costs of refunding certain Public Improvement Bonds.

Fund 288 - 2016 Series Gas Tax Refunding (Bond) - Finance the costs of acquisition and construction of certain road improvements within the County.

CAPITAL PROJECTS FUNDS - These funds are used to account for the acquisition or construction of major capital facilities.

Fund 300 - Capital Projects Fund - Accounts for bond proceeds and other allocations for general facilities improvements.

GOVERNMENTAL FUND TYPES			
General Fund	Special Revenue	Debt Service	Capital Projects
• Accounting & Budgeting Modified Accrual	• Accounting & Budgeting Modified Accrual	• Accounting & Budgeting Modified Accrual	• Accounting & Budgeting Modified Accrual

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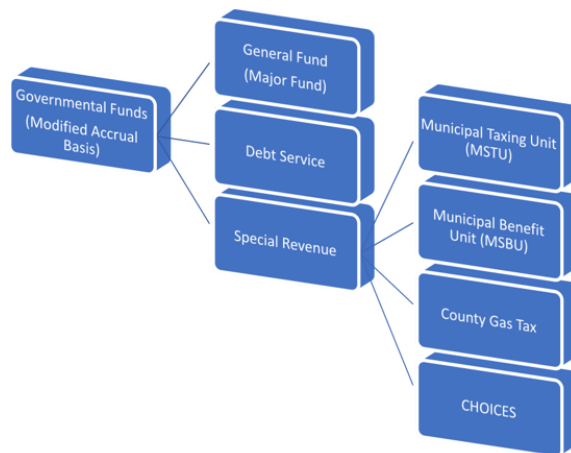
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PROPRIETARY FUND TYPES

Enterprise Fund	Internal Service Fund	Fiduciary Fund
- Accounting & Budgeting - Full Accrual	- Accounting & Budgeting - Full Accrual	- Accounting & Budgeting - Full Accrual

ENTERPRISE FUND – A fund used to report operations that provide services financed primarily by user charges. Alachua County has two such funds: Solid Waste; and Permits & Development.

Fund 400 - Solid Waste System Fund - Accounts for revenues and expenses associated with refuse/garbage disposal, recyclable reclaiming, care of closed landfills, and collection activities outside the mandated designated Alachua County collection area.

Fund 403 - Collection Centers - Accounts for the revenues and expenditures associated with the rural collections centers that collect solid waste, yard trash, bulk items, household hazardous waste and recycling items.

Fund 405 - Waste Management Assessment - Accounts for the revenues and expenditures associated with Alachua County's Waste Management Assessment.

Fund 406 - Closure/Post-Closure - Maintains the liability related to the closure of the Southwest Landfill.

INTERNAL SERVICE FUNDS – A fund used to account for goods or services provided by various departments to other departments of the Board on a cost-reimbursement basis. The County uses internal service funds to account for Computer Replacement, Vehicle Replacement, Telecommunications, Fleet Management, Self-Insurance, and Self-Funded Health Insurance.

Fund 501 - Self Insurance Fund - This fund was established for the purpose of self-insuring the County's Workers' Compensation and Liability exposures.

Fund 503 - Fleet Management - Encompasses all the costs associated with purchasing and maintaining Alachua County's Fleet.

Fund 507 - Health Insurance - Self-funded insurance plan funded by County employees. This fund was established in accordance with Section 112.08 of Florida Statutes.

FIDUCIARY FUNDS (Trust & Agency Funds) are used to account for assets held by a governmental unit in a trustee capacity or as an agent for individuals, private organizations, other governmental units, or other funds. For instance, the Alachua County Housing Authority and the Law Library are two such funds.

