CAPITAL BUDGET AND FINANCIAL PLAN

The FY27–FY31 Capital Budget and Financial Plan (CBFP) focuses on preserving and enhancing the County's infrastructure through strategic investments in roads, facilities, and land conservation. These investments support new initiatives while continuing long-term capital programs that protect public safety, improve service delivery, and enhance residents' quality of life.

A significant portion of the capital investment is dedicated to implementing the County's Transportation Pavement Management Plan, which was adopted by the Board of County Commissioners to systematically address road resurfacing and preservation across the County's transportation network. This includes resurfacing priority corridors, upgrading road safety features, and initiating drainage improvements to extend roadway life cycles and improve roadway, safety, mobility and overall travel conditions. The plan uses data-driven road condition assessments to prioritize the most critical needs and optimize the use of limited funding.

Additionally, Phase One of the Facilities Master Plan is underway, with a focus on modernizing County buildings to improve energy efficiency, accommodate growing departmental needs, enhance customer service and increase public access. Projects include renovation of key County facilities, site planning for future consolidation of services, and investments in safety and ADA compliance upgrades.

Land conservation and management projects are also included in the Capital Budget and Financial Plan, emphasizing conservation, stewardship of environmentally sensitive lands, and public access improvements to County-owned natural areas. These efforts align with the County's environmental and sustainability goals.

The full Transportation Plan, including detailed reports and project documentation, is available on the County Website:
https://alachuacounty.us/Depts/PW/engineering/Pages/CurrentReports.aspx

Together, these investments preserve existing public assets, address future infrastructure needs, and support the County's long-term financial sustainability while maintaining responsible stewardship of taxpayer resources.

PURPOSE OF THE CAPITAL BUDGET AND FINANCIAL PLAN

The Capital Budget and Financial Plan (CBFP) is designed to efficiently manage its financial resources to meet its service delivery and facility needs. The five-year capital budgeting process aims to achieve several objectives:

- Streamlining departmental requests to minimize delays and ensure alignment with departmental improvement programs.
- Establishing evaluation procedures and priorities to assess proposals based on public needs, comprehensive planning, project interrelationships, and cost considerations.
- Planning proposals over an extended period to achieve the Capital Budget and Financial Plan.
- Anticipating future infrastructure needs while aligning projects with the County's existing and projected fiscal capacity.

As per the Capital Budget and Financial Plan Policies, all capital improvement project requests must be submitted through the Capital Budget and Financial Plan process and evaluated based on established criteria, available funding sources, county priorities, and long-term fiscal sustainability.

WHAT IS THE DIFFERENCE BETWEEN A CAPITAL ASSET AND A CAPITAL PROJECT?

The following definitions for a capital asset and capital project help distinguish the difference between the two types of capital items and how they are handled in the budget process.

DEFINITION OF A CAPITAL ASSET – An item with a value of $15,000 or more and an expected life of more than one year, such as equipment, furniture, and vehicles. These items are included in the operating budget.

DEFINITION OF A CAPITAL PROJECT – A project expected to have a useful life greater than five years and an estimated cost of $150,000 or more. Capital projects include the construction, purchase, or major renovation of buildings, utility systems, or other structures, purchase of land and major machinery and equipment. Projects meeting the above definition will be included in the Capital Budget and Financial Plan and will be tied to the operating budget within each identified fund and department/division.

WHAT ARE CAPITAL IMPROVEMENTS?

Capital improvements comprise the essential infrastructure that counties require to deliver vital services to residents and accommodate new growth and development. They aim to maintain and enhance the existing infrastructure, as well as anticipate future county expansion. These projects involve significant non-routine capital expenditures, typically exceeding $150,000. They include the acquisition of equipment and land, as well as the design, construction, renovation, rehabilitation, or expansion of capital assets. Capital projects typically have a useful life expectancy of at least ten years. A wide range of projects include capital improvements, as illustrated by the examples below:

- Fire, court and sheriff buildings.
- Parks, trails, open space, recreation centers, and other related facilities.
- Water and wastewater treatment plants, transmission pipes, storage facilities, and pump stations.
- Roads, bridges, traffic signals, and other traffic control devices.
- Water control structures and stormwater retention pond.

GUIDELINES AND POLICIES USED IN DEVELOPING THE CAPITAL BUDGET AND FINANCIAL PLAN

The County's Strategic Vision Plan, along with its budget and financial policies, provides broad parameters for the development of the annual capital plan. Considerations include the following:

- Does a project support the County Commission's strategic priority?
- Does a project qualify as a capital project, i.e., cost more than $150,000 and have an expected useful life of at least ten years?
- Does a project prevent the deterioration of the County's existing infrastructure, and respond to and anticipate future growth in the County?
- Does a project encourage and sustain quality economic development?
- Can a project be financed through growth in the tax base or development fees, when possible, if constructed in response to residential or commercial development?
- Is a project responsive to the needs of residents and businesses within the constraints of reasonable taxes and fees?

These evaluation criteria help ensure capital investments are consistent with Board priorities, financially sustainable, and responsive to community needs.

Master plans help determine which projects should be included in the Capital Budget and Financial Plan and the timeframes in which the projects should be completed. For example, the Parks and Open Space Plan and the Fire Rescue Master Plan provide valuable guidance.

Economic forecasts are also a critical source of information and guidance throughout the capital planning process. These forecasts assess external factors such as whether the local economy is growing or contracting, population growth, inflation in construction materials, the value of land, and other variables that may affect the County's ability to finance needed services and capital projects.

The County's Capital Budget and Financial Plan Policy and Debt Management Policy provide the framework for evaluating, financing, and managing long-term capital investments while maintaining fiscal sustainability.

CAPITAL BUDGET AND FINANCIAL PLAN ASSESSMENT PROCESS

The CBFP process entails an assessment of many valid competing needs, a determination of priorities, an evaluation of costs and financing options, and an establishment of achievable completion timeframes. The analysis process involves many familiar questions:

- Do we need it?
- Can it wait?
- Are there other options?
- What must wait if we proceed with it?
- Can we afford it?
- Do we need financial help to achieve it?

If the purchase plan progresses, a decision regarding the initial cost must be made. However, the County also needs to secure longer-term financing to cover certain expenses for capital improvements. For instance, loan repayments add to the overall cost of a capital improvement project. Since most major capital improvements cannot be funded solely from revenue generated in a single year or by adjusting income and expenses, it's crucial to consider the long-term financial implications.

As part of the annual budget process, the Office of Management and Budget oversees the County-wide effort to revise and update the County's capital plan. Staff from all County departments participate in a thorough review of existing projects and the identification of new projects for inclusion in the Capital Budget and Financial Plan. Throughout this capital planning process, adherence to legal requirements and available financial resources is crucial, with the County Commission carefully considering citizen input.

While only the first year of the plan is formally appropriated by the Commission, the following four years serve as planning guidelines. The County Commission retains authority over funding decisions for future years. Once projects are chosen for inclusion in the capital plan, decisions are made regarding which ones should be prioritized for the initial five years. The County Commission then assesses the recommended Capital Budget and Financial Plan during budget workshops, considering staff recommendations before reaching a final decision.

IMPACT OF THE CAPITAL BUDGET AND FINANCIAL PLAN ON THE OPERATING BUDGET

The operating budget of Alachua County is directly impacted by the Capital Budget and Financial Plan (CBFP). Most new capital improvements entail ongoing expenses for routine operation, maintenance, and repairs once completed. Additionally, the creation of new capital facilities may require the establishment of new staff positions. Meanwhile, existing county facilities and equipment, once considered state-of-the-art, now require rehabilitation, increased maintenance, renovation, or upgrades to accommodate new uses and address safety and structural concerns.

Each department provides estimates for future operations and maintenance costs associated with new projects in the CBFP. These operating costs play a crucial role in determining which projects move forward within the CBFP. Implementation timelines are established to stagger projects over time, allowing for the funding of large-scale projects that have significant impacts on the operating budget.

The Office of Management and Budget assesses both current and future debt obligations and available resources for funding the planned projects. The majority of capital projects are financed through revenue-backed financing, impact fees, and the Infrastructure Surtax Fund.

REVENUE PROCEEDS

Long-term financing is used only for eligible capital improvements and is evaluated in accordance with the County's Debt Management Policy to ensure debt remains affordable and financially sustainable. County revenue proceeds typically include property taxes, local option sales taxes, state-shared revenues, charges for service and investment earnings. These sources are pledged as collateral for financing.

IMPACT FEES

Impact fees are fees imposed on new development as a total or partial reimbursement for the cost of additional facilities made necessary for growth. Impact fees are restricted to use on capital projects that are necessary to add infrastructure capacity. Currently, the County imposes three impact fees: 1) Fire; 2) Transportation (Mobility); 3) Parks.

SURTAX

On November 8, 2022, Alachua County voters passed the ten-year one-cent surtax. One-half cent of the tax is restricted for use related to conservation lands and parks and one-half cent for roads and affordable housing. The County's distribution is based primarily on the statutory formula established by the Florida Department of Revenue, with population serving as a primary factor.

AMENDING THE CAPITAL BUDGET AND FINANCIAL PLAN

Throughout the fiscal year, circumstances may necessitate amending the approved Capital Budget and Financial Plan to address unforeseen needs. A systematic procedure has been established to facilitate the submission and assessment of each requested amendment. This process provides flexibility while maintaining transparency and Board oversight of significant capital investments.

Amendments to the project list, as originally adopted by the Board of County Commissioners in the Capital Budget and Financial Plan, require approval through a budget amendment process. An amendment to the Capital Budget and Financial Plan becomes necessary under the following conditions:

- The project was not initially included in the adopted CBFP.
- The project is removed from the approved CBFP.
- Project costs exceed those outlined in the adopted CBFP.
- There is a change in the proposed financing method for the project compared to what was initially indicated in the CBFP.
- There is a fundamental alteration in the project's scope and focus compared to what was outlined in the CBFP.

KEY THINGS TO KNOW ABOUT THE CAPITAL BUDGET AND FINANCIAL PLAN PROGRAM

The Capital Budget and Financial Plan serves as a long-term planning tool, but only the funding allocated for the first year is officially approved by the County Commission. Future appropriations are reviewed by the Commission in subsequent years.

Key points about the Capital Budget and Financial Plan:

- It offers a comprehensive view of capital planning, covering projects funded from all sources.
- It complements the Operating Budget document and is intended to be used in conjunction with it.
- It reflects the current goals and intentions of the County Commission.
- It is a dynamic process subject to changes over time, influenced by factors such as organizational shifts, funding uncertainties, emergencies, delays, or plans from other entities. Despite inevitable changes, the thorough long-term planning and analysis involved in developing the Capital Budget and Financial Plan offer numerous benefits.

Summaries of Capital Budget and Financial Plan data, presented in tables and graphs, help readers grasp the Countywide impact of the plan.

WHAT ARE THE KEY ELEMENTS OF THE CAPITAL BUDGET AND FINANCIAL PLAN?

The following describes key elements of the details included in the CBFP:

CAPITAL IMPROVEMENT ELEMENT (CIE) – Includes information on the project's impact on the County's Comprehensive Plan, which assists the County in determining if the project meets state statutory requirements.

CAPITAL BUDGET AND FINANCIAL PLAN CATEGORY – The Department or Function within the County that is responsible for the project. The categories may include the Department or Function based on direction from County Commission.

CAPITAL BUDGET AND FINANCIAL PLAN STATUS – Identifies if the project is an Existing CBFP Project, Existing CBFP Project – Revised Request, Existing CBFP Program, or New Request.

COST CENTER – Includes account segments for Fund, Department, Division, Activity, and Sub Activity.

EXPENDITURE TYPE – Groups of expenditures separated into the following categories:

- Planning/Design/Engineering – any outside contractual service needed to complete a project.
- Land Acquisition – any purchase of land needed to complete a project.
- Construction – any outside contractual service of construction crews needed to complete a project.
- Equipment/Materials/Furniture – any purchase of these items needed to complete the project.
- Professional Fees – services procured as independent professional services, such as architectural or consulting services needed to complete a project.
- Technical Software/Hardware – any purchase of these items needed to complete the project.

FUNDING STRATEGY – Includes the proposed funding source(s) and amounts for the project. Some of the County's new asset expansion projects are funded through Developer Agreements. These projects are noted as such in detailed project information. Typically, a Developer Agreement provides for the County to reimburse costs associated with the new asset over a period of years.

OBJECT CODE – Includes the last four digits of the accounting code that are considered the line items, which describe the type of expenditure being made.

OPERATING BUDGET IMPACT – A narrative of the anticipated impact the project has on the operating budget is included in the CBFP Detail Sheets. Many projects can significantly impact the operating budget such as maintenance, staffing, utilities, and equipment. It is important to consider these issues prior to adopting the project, so additional savings or costs are factored into the decision-making process.

PROGRAMMED FUNDING – CBFP project funding that has been appropriated in prior years, appropriated in the current year budget, and/or Un-Appropriated but planned during the next four fiscal years.

PROJECT NUMBER – The number/letter sequence used primarily for tracking the project.

PROJECT DESCRIPTION – Includes a description and specific justification for the project. Project Rationale – If the project is needed to meet service demands, environmental impacts, health, or safety issues, or is mandated by law, it will be discussed in this part of the form. Also, the location and type of work performed will be included.

SCHEDULE OF ACTIVITIES – This table breaks out the Project Activities (see Expenditure Type) with Timeline (From-To) and Amount (Programmed Funding) for the project.

TITLE – A descriptive name given to each project.

FREQUENTLY ASKED QUESTIONS

The following questions address some of the most common questions about the County's Capital Budget and Financial Plan.

1. What type of costs are included in the Capital Improvement Project?

All expenses related to design, construction, and any other preparations necessary for facility use are encompassed within the project.

2. What happens if a department cannot expend or encumber funds by year-end that were approved in the budget for that fiscal year?

Any capital project funding previously approved but not spent or committed in the prior fiscal year can be reallocated through a budget amendment.

3. Some departments customarily forecast what will not be expended/encumbered during the current fiscal year and budget the unexpended funds estimate in a "reserve for future capital outlay" or "provision for re-budgets" account.

This account will grant the department access to funding through a capital project amendment in the upcoming fiscal year, prior to the completion of the actual budget reconciliation.

4. How much money/funds are available for projects?

Each year, available funds are determined based on projected tax revenue and financing strategies.

5. What is the process for amending the Capital Project budget?

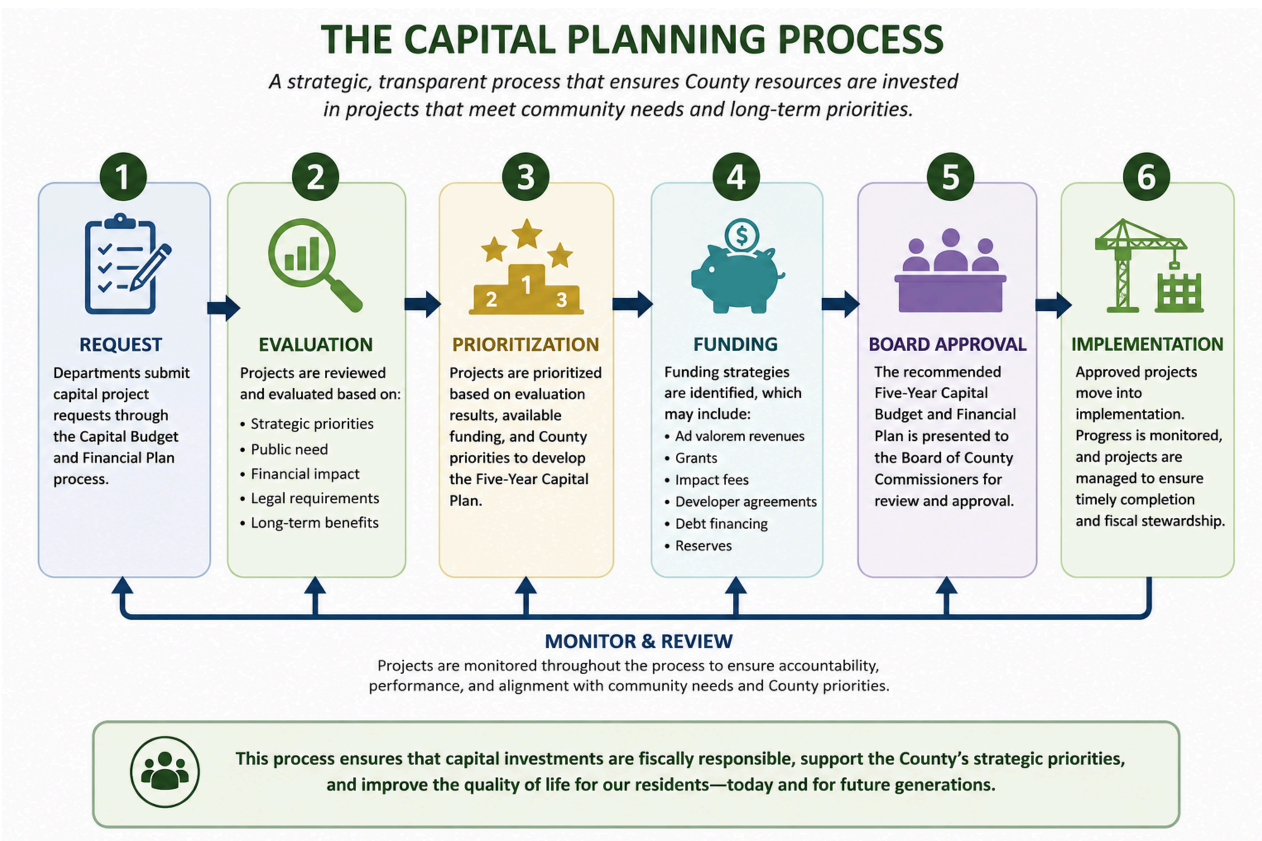
Any alteration to a capital project that affects its total cost or involves transferring funds from a reserve account necessitates a budget amendment and approval from the Board of County Commissioners (BoCC). However, changes solely related to adjusting funding timing between years do not require BoCC approval.

6. How are operating expenditures associated with a Capital Project handled?

When a capital project is requested, all costs, including future operating impacts, are evaluated. Once the project is completed and operational, the operating and maintenance costs must be funded with operating revenues. Departments include in their budgets the operating expenses that are needed when the capital project is completed and becomes operational.

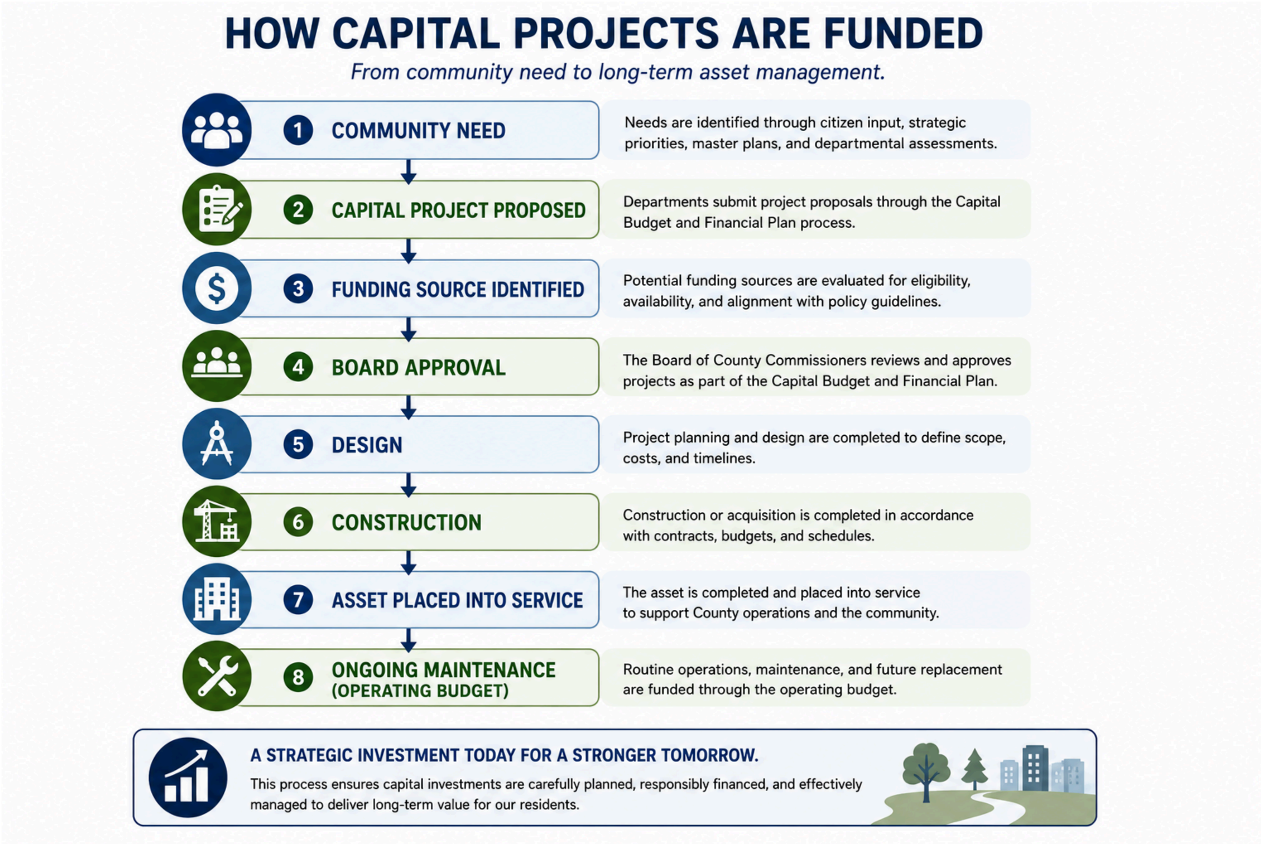
7. If a project won't begin in three (3) years, will it be included in the Five-Year Capital Budget and Financial Plan?

All projects requiring funding over the next five years are part of the Five-Year Capital Budget and Financial Plan. If there are known costs or projects extending beyond this timeframe, they should be listed as future funding needs. These estimates can then be incorporated into long-term financial planning models.



Not all funding sources may be used for every capital project. The following table summarizes the County's primary capital funding sources and any legal or programmatic restrictions associated with each.

POTENTIAL REVENUE SOURCES FOR CAPITAL PROJECTS		
Fund Name	**Fund**	**Use**
General Fund	001, 008	Interfund transfers
MSTU Law Enforcement Unincorporated	009	Sheriff Law Enforcement Services
MSBU Fire Assessment	011	Fire Services
Wild Space Public Places	021	Restricted for Recreation and Land Acquisition
State Court Facility Capital Preservation	037	Courthouse/Judicial capital preservation projects
Boating Improvement Program	043	Restricted for Boating
Court Technology Fund	076	Restricted for use by the County Courts for its technology needs. Created under the provisions of Article V, revision 7.
One Cent Infrastructure Surtax	140	Restricted for Recreation and Land Acquisition
One Cent Infrastructure Surtax	142	Restricted for Roads and Work Force Housing
MSBU Stormwater Assessment	146	Stormwater Services
Tourist Development Tax	150	Restricted to tourism-related projects
Sports Event Center	155	Restricted to Sports event center facilities
Housing Trust	206	Housing projects
Tree Mitigation Fund	264	Restricted for use for the purchase and/or planting of trees/landscaping for community enhancement.
Capital Projects - General	300	
Capital Projects - Fire	310	Fire projects
Capital Projects - Parks	318	Parks projects
Impact Fees MMTM	272	Use in designated area
NW Transportation District Impact Fee	336	Use in designated area
East Transportation District Impact Fee	337	Use in designated area
SW Transportation District Impact Fee	338	Use in designated area
Multi Modal Transportation Mitigation NW District	306/354	Use in designated area
Multi Modal Transportation Mitigation SW District	307/355	Use in designated area
Multi Modal Transportation Mitigation East District	308/356	Use in designated area
Parks & Recreation Impact Fee	339	Restricted for use by the Parks and Recreation Department for growth related capital expenditures.
Fire Impact Fee	340	Restricted for use by the Fire Rescue Department for growth related capital equipment and structures.
Transportation Trust Fund	341	Restricted for use by the Public Works Department for transportation operating costs and infrastructure needs.
Local Option Gas Tax	350	Restricted for use by the Public Works Department; F.S. 336.025.
Constitutional (2nd) Gas Tax	353	Restricted for use by the Public Works Department, further restricted for use by F.S. 206.411, F.S. 206.47, F.S. 335.075, and F.S. 336.41.
MSBU Solid Waste Assessment	400	Solid Waste Services
Grants		Various Issuances
Debt		Various Issuances
American Rescue Plan Revenue Recovery	052	Restricted for use of various response, mitigation, assistance, and recovery investments based on criteria established by the U.S. Department of Treasury, as approved by the Board of County Commissioners.



FY26-27 and FY27-FY31 CAPITAL BUDGET AND FINANCIAL PLAN PROJECTS

The following project summaries provide an overview of planned capital improvements by department. Each table identifies individual projects, funding sources, project numbers, expenditures through the current fiscal year, the adjusted current-year budget, year-to-date expenditures, and planned funding over the five-year Capital Improvement Program (CIP).

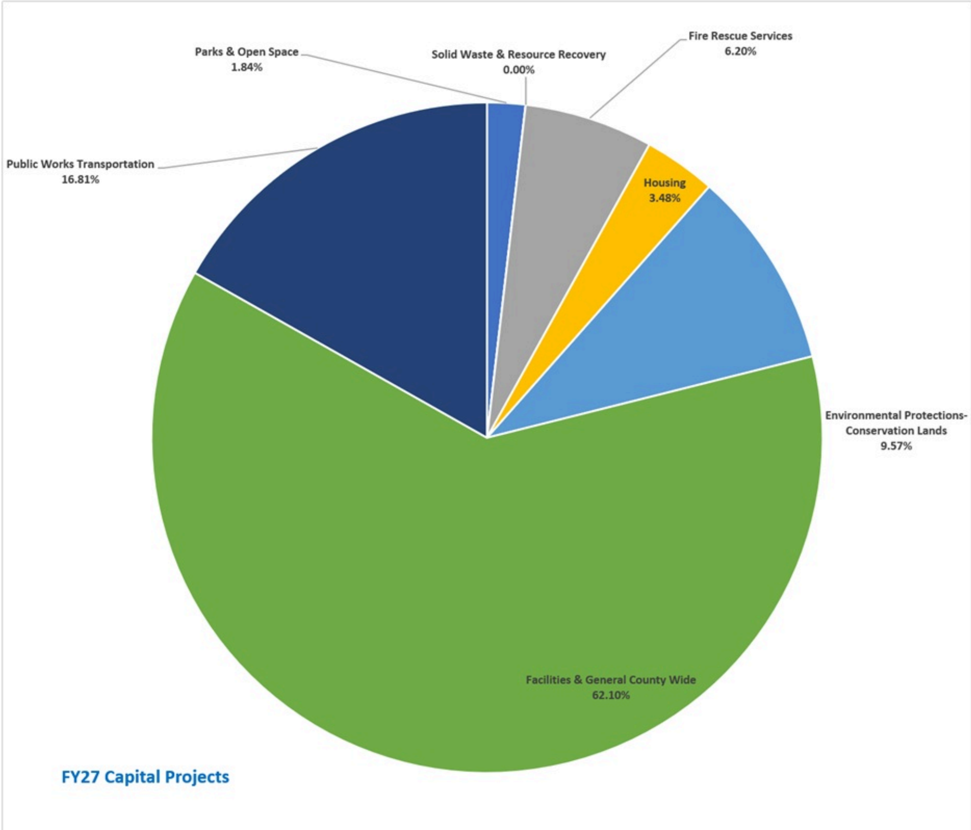
Projects are organized to show both current investment and future funding commitments, allowing readers to track project progress, understand anticipated expenditures, and identify the funding sources supporting each initiative. This format provides a consistent view of the County's long-term capital planning and demonstrates how resources are allocated to preserve existing assets, expand public infrastructure, and meet future service needs.

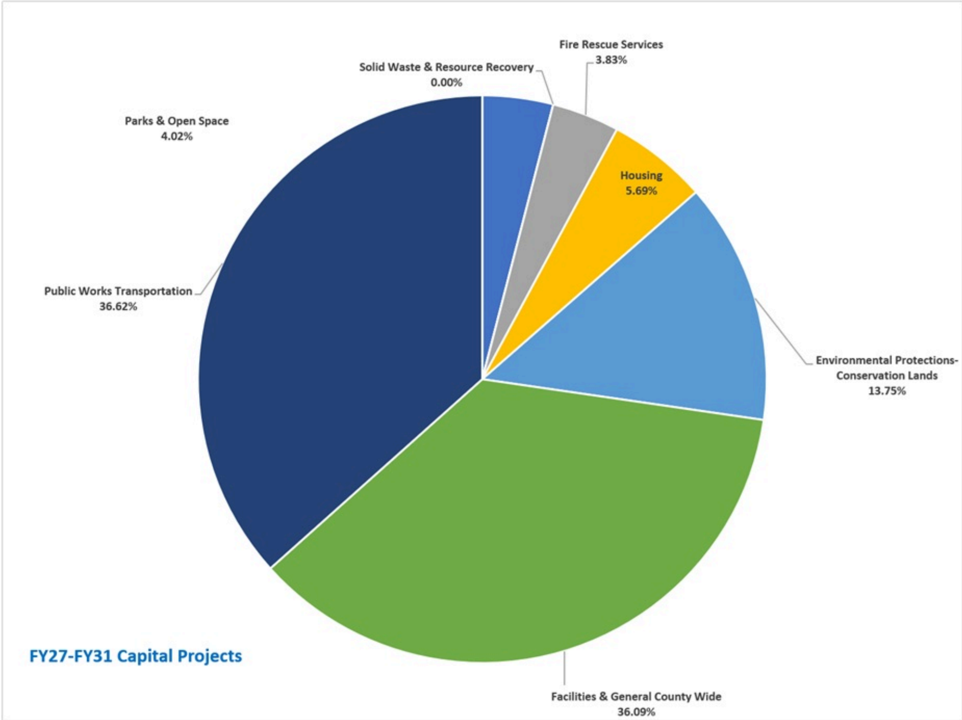
The pages that follow provide detailed information for each department's capital program, including individual project descriptions, justifications, funding sources, schedules, and estimated costs. Together, the summaries and detailed project information present a comprehensive view of the County's five-year Capital Improvement Program.

The County's transportation projects are managed through the Alachua County Public Works Five-Year Road Improvement Program, which is published separately due to its size and level of detail. The complete Road Improvement Program is available on the Alachua County Public Works website.

Following the department summaries is a chart identifying the primary funding sources available for capital projects and any legal, policy, or programmatic restrictions associated with each source. Because many capital revenues are dedicated to specific purposes, projects must be matched with eligible funding sources.

Understanding these funding limitations provides important context for how the County prioritizes, finances, and delivers capital improvements while ensuring compliance with applicable laws, grant requirements, voter-approved authorizations, and Board-adopted policies.


Parks & Open Space
1.84%
Solid Waste & Resource Recovery
0.00%
Fire Rescue Services
6.20%
Public Works Transportation
16.81%
Housing
3.48%
Environmental Protections-
Conservation Lands
9.57%
Facilities & General County Wide
62.10%
FY27 Capital Projects


Solid Waste & Resource Recovery
0.00%
Fire Rescue Services
3.83%
Parks & Open Space
4.02%
Housing
5.69%
Public Works Transportation
36.62%
Environmental Protections-
Conservation Lands
13.75%
FY27-FY31 Capital Projects
Facilities & General County Wide
36.09%

ENVIRONMENTAL PROTECTION - CONSERVATION LANDS Financial Summary

Office and Field Support Building

	Funding Source	Spent Thru FY25	Adjusted Budget FY26	FY26 Spent thru 6/1	FY27 Budget	FY28 Planned	FY29 Planned	FY30 Planned	FY31 Planned	5 Year Total (FY27-FY21)
140	50% of 1 cent surtax WSPP	316,468	7,283,532	43,863	-	-	-	-	-	-
	Total	**$ 316,468**	**$ 7,283,532**	**$ 43,863**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**

Various Land Acquisitions and Easements

	Funding Source	Spent Thru FY25	Adjusted Budget FY26	FY26 Spent thru 6/1	FY27 Budget	FY28 Planned	FY29 Planned	FY30 Planned	FY31 Planned	5 Year Total (FY27-FY21)
021	Wild Spaces Public Places	0	11,630,146	-	-	-	-	-	-	-
140	50% of 1 cent surtax WSPP	-	27,588,287	2,335,332	16,215,013	10,112,855	10,112,855	10,112,855	10,112,855	56,666,433
	Total	**$ -**	**$ 39,218,433**	**$ 2,335,332**	**$ 16,215,013**	**$ 10,112,855**	**$ 10,112,855**	**$ 10,112,855**	**$ 10,112,855**	**$ 56,666,433**

	Totals by Fund	Spent Thru FY25	Adjusted Budget FY26	FY26 Spent thru 6/1	FY27 Budget	FY28 Planned	FY29 Planned	FY30 Planned	FY31 Planned	5 Year Total (FY27-FY21)
021	Wild Spaces Public Places	$ -	$ 11,630,146	$ -	$ -	$ -	$ -	$ -	$ -	$ -
140	50% of 1 cent surtax WSPP	$ 316,468	$ 34,871,819	$ 2,379,196	$ 16,215,013	$ 10,112,855	$ 10,112,855	$ 10,112,855	$ 10,112,855	$ 56,666,433
Totals		**$ 316,468**	**$ 46,501,965**	**$ 2,379,196**	**$ 16,215,013**	**$ 10,112,855**	**$ 10,112,855**	**$ 10,112,855**	**$ 10,112,855**	**$ 56,666,433**

FACILITIES & GENERAL COUNTYWIDE Financial Summary

Animal Resources - Land & New Building

	Funding Source	Project Number	Spent Thru FY25	Adjusted Budget FY26	FY26 Spent thru 6/1	FY27 Budget	FY28 Planned	FY29 Planned	FY30 Planned	FY31 Planned	5 Year Total (FY27-FY21)
052	Revenue Recovery	ARP2021x006	-	1,830,600	-	-	-	-	-	-	-
001	General Fund Reserves		-	672,728	-	-	-	-	-	-	-
300	Capital Projects - General		-	-	-	2,500,000	-	-	-	-	2,500,000
325	Capital Improv Rev	8241903-Construction	-	1,231,104	34,169	23,765,568	-	-	-	-	23,765,568
	Total		**$ -**	**$ 3,734,432**	**$ 34,169**	**$ 26,265,568**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 26,265,568**

COURT COMPLEX*

Central Energy Plant

	Funding Source	Project Number	Spent Thru FY25	Adjusted Budget FY26	FY26 Spent thru 6/1	FY27 Budget	FY28 Planned	FY29 Planned	FY30 Planned	FY31 Planned	5 Year Total (FY27-FY21)
324	2022 Cap Impr- Court Services Building	8251902	3,070,464	113,323	-	-	-	-	-	-	-
347	2025 Public Imp - Court Complex	8251902	-	1,900,000	1,869,026	2,416,213	-	-	-	-	2,416,213
	Total		**$ 3,070,464**	**$ 2,013,323**	**$ 1,869,026**	**$ 2,416,213**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 2,416,213**

New Civil Courthouse/ Court Services Building

	Funding Source	Project Number	Spent Thru FY25	Adjusted Budget FY26	FY26 Spent thru 6/1	FY27 Budget	FY28 Planned	FY29 Planned	FY30 Planned	FY31 Planned	5 Year Total (FY27-FY21)
324	2022 Cap Impr- Court Services Building	8251902	3,582,764	-	-	-	-	-	-	-	-
347	2025 Public Imp - Court Complex	8251902	-	590,192	565,797	65,927,044					65,927,044
	Total		**$ 3,582,764**	**$ 590,192**	**$ 565,797**	**$ 65,927,044**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 65,927,044**

Court Complex Parking Garage

	Funding Source	Project Number	Spent Thru FY25	Adjusted Budget FY26	FY26 Spent thru 6/1	FY27 Budget	FY28 Planned	FY29 Planned	FY30 Planned	FY31 Planned	5 Year Total (FY27-FY21)
324	2022 Cap Impr- Court Services Building	8251902	4,984,299	30,000	30,000	-	-	-	-	-	-
347	2025 Public Imp - Court Complex	8251902	-	1,390,000	1,335,205	10,595,701					10,595,701
	Total		**$ 4,984,299**	**$ 1,420,000**	**$ 1,365,205**	**$ 10,595,701**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 10,595,701**

Sheriff Complex

	Funding Source	Project Number	Spent Thru FY25	Adjusted Budget FY26	FY26 Spent thru 6/1	FY27 Budget	FY28 Planned	FY29 Planned	FY30 Planned	FY31 Planned	5 Year Total (FY27-FY21)
	To Be Determined		-	-	-	-	13,500,000	-	-	-	13,500,000
	Total		**$ -**	**$ -**	**$ -**	**$ -**	**$ 13,500,000**	**$ -**	**$ -**	**$ -**	**$ 13,500,000**

Existing Civil to Administration Renovation

	Funding Source	Project Number	Spent Thru FY25	Adjusted Budget FY26	FY26 Spent thru 6/1	FY27 Budget	FY28 Planned	FY29 Planned	FY30 Planned	FY31 Planned	5 Year Total (FY27-FY21)
TBD	To Be Determined	N/A					-	30,000,000	-	-	30,000,000
	Total		**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$30,000,000**	**$ -**	**$ -**	**$ 30,000,000**

	Totals by Fund		Spent Thru FY25	Adjusted Budget FY26	FY26 Spent thru 6/1	FY27 Budget	FY28 Planned	FY29 Planned	FY30 Planned	FY31 Planned	5 Year Total (FY27-FY21)
052	Revenue Recovery		$ -	$ 1,830,600	$ -	$ -	$ -	$ -	$ -	$ -	$ -
001	General Fund Reserves		$ -	$ 672,728	$ -	$ -	$ -	$ -	$ -	$ -	$ -
300	Capital Projects - General		$ -	$ -	$ -	$ 2,500,000	$ -	$ -	$ -	$ -	$ 2,500,000
325	Capital Improv Rev		$ -	$ 1,231,104	$ 34,169	$ 23,765,568	$ -	$ -	$ -	$ -	$ 23,765,568
324	2022 Cap Impr- Court Services Building		$ 11,637,527	$ 143,323	$ 30,000	$ -	$ -	$ -	$ -	$ -	$ -
347	2025 Public Imp - Court Complex		$ -	$ 3,880,192	$ 3,770,027	$ 78,938,958	$ -	$ -	$ -	$ -	$ 78,938,958
	TBD		$ -	$ -	$ -	$ -	$ 13,500,000	$30,000,000	$ -	$ -	$ 43,500,000
	Totals		**$ 11,637,527**	**$ 7,757,947**	**$ 3,834,196**	**$ 105,204,526**	**$ 13,500,000**	**$30,000,000**	**$ -**	**$ -**	**$ 148,704,526**

FIRE RESCUE Financial Summary

Station #25 - Tech City

	Funding Source	Spent Thru FY25	Adjusted Budget FY26	FY26 Spent thru 6/1		FY27 Budget	FY28 Planned	FY29 Planned	FY30 Planned	FY31 Planned	5 Year Total (FY27-FY21)
310	Fire Facilities Capital	83,620	280,380	86,663		-	-	-	-	-	-
332	Debt Issue - Station 25	-	-	-		7,800,000	-	-	-	-	7,800,000
	Total	**$ 83,620**	**$ 280,380**	**$ 86,663**		**$ 7,800,000**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 7,800,000**

Fire Training Facility

	Funding Source	Spent Thru FY25	Adjusted Budget FY26	FY26 Spent thru 6/1		FY27 Budget	FY28 Planned	FY29 Planned	FY30 Planned	FY31 Planned	5 Year Total (FY27-FY21)
310	Fire Facilities Capital	-	500,000	4,800		-	-	-	-	-	-
011	MSBU - Fire Services	-	-	-		2,709,967	4,790,033	-	-	-	7,500,000
	Total	**$ -**	**$ 500,000**	**$ 4,800**		**$ 2,709,967**	**$ 4,790,033**	**$ -**	**$ -**	**$ -**	**$ 7,500,000**

Totals by Fund		Spent Thru FY25	Adjusted Budget FY26	FY26 Spent thru 6/1		FY27 Budget	FY28 Planned	FY29 Planned	FY30 Planned	FY31 Planned	5 Year Total (FY27-FY21)
310	Fire Facilities Capital	$ 83,620	$ 780,380	$ 91,463		$ -	$ -	$ -	$ -	$ -	$ -
332	Debt Issue - Station 25	$ -	$ -	$ -		$ 7,800,000	$ -	$ -	$ -	$ -	$ 7,800,000
011	MSBU - Fire Services	$ -	$ -	$ -		$ 2,709,967	$ 4,790,033	$ -	$ -	$ -	$ 7,500,000
Totals		**$ 83,620**	**$ 780,380**	**$ 91,463**		**$10,509,967**	**$ 4,790,033**	**$ -**	**$ -**	**$ -**	**$15,300,000**

HOUSING

Sunrise Inn - Renovations

	Funding Source	Project Number	Spent Thru FY25	Adjusted Budget FY26	FY26 Spent thru 6/1	FY27 Budget	FY28 Planned	FY29 Planned	FY30 Planned	FY31 Planned	5 Year Total (FY27-FY21)
001	General Fund	9242901	-	454,634	-	-	-	-	-	-	-
206	Housing Trust					1,500,000					1,500,000
052	Revenue Recovery	9242901	21,257	2,324,109	75,559						-
	Total		**$ 21,257**	**$ 2,778,743**	**$ 75,559**	**$ 1,500,000**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 1,500,000**

Tiny Homes and Turn Lane at the Scottish Inn

	Funding Source	Project Number	Spent Thru FY25	Adjusted Budget FY26	FY26 Spent thru 6/1	FY27 Budget	FY28 Planned	FY29 Planned	FY30 Planned	FY31 Planned	5 Year Total (FY27-FY21)
198	AC Apartments - Scottish Inn	9232901	23,000	809,595	182,887	-	-	-	-	-	-
142	Infrastructure Surtax					2,000,000	-	-	-	-	2,000,000
230	Emergency Rental Assist 2-COVID	9232901	75,625	-	-	-	-	-	-	-	-
	Total		**$ 98,625**	**$ 809,595**	**$ 182,887**	**$ 2,000,000**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 2,000,000**

Housing TBD

	Funding Source	Project Number	Spent Thru FY25	Adjusted Budget FY26	FY26 Spent thru 6/1	FY27 Budget	FY28 Planned	FY29 Planned	FY30 Planned	FY31 Planned	5 Year Total (FY27-FY21)
142	Infrastructure Surtax					**$ 2,390,620**	**$ 4,390,620**	**$ 4,390,620**	**$ 4,390,620**	**$ 4,390,620**	**$ 19,953,100**
	Total		**$ -**	**$ -**	**$ -**	**$ 2,390,620**	**$ 4,390,620**	**$ 4,390,620**	**$ 4,390,620**	**$ 4,390,620**	**$ 19,953,100**

Totals by Fund

	Totals by Fund		Spent Thru FY25	Adjusted Budget FY26	FY26 Spent thru 6/1	FY27 Budget	FY28 Planned	FY29 Planned	FY30 Planned	FY31 Planned	5 Year Total (FY27-FY21)
001	General Fund		$ -	$ 454,634	$ -	$ -	$ -	$ -	$ -	$ -	$ -
206	Housing Trust		$ -	$ -	$ -	$ 1,500,000	$ -	$ -	$ -	$ -	$ 1,500,000
052	Revenue Recovery		$ 21,257	$ 2,324,109	$ 75,559	$ -	$ -	$ -	$ -	$ -	$ -
198	AC Apartments - Scottish Inn		$ 23,000	$ 809,595	$ 182,887	$ -	$ -	$ -	$ -	$ -	$ -
142	Infrastructure Surtax		$ -	$ -	$ -	$ 4,390,620	$ 4,390,620	$ 4,390,620	$ 4,390,620	$ 4,390,620	$ 21,953,100
230	Emergency Rental Assist 2-COVID		$ 75,625	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
	Totals		**$ 119,882**	**$ 3,588,338**	**$ 258,446**	**$ 5,890,620**	**$ 4,390,620**	**$ 4,390,620**	**$ 4,390,620**	**$ 4,390,620**	**$ 23,453,100**

PARKS & OPEN SPACES Financial Summary

West End Park (new park)

	Funding Source	Project Number	Spent Thru FY25	Adjusted Budget FY26	FY26 Spent thru 6/1	FY27 Budget	FY28 Planned	FY29 Planned	FY30 Planned	FY31 Planned	5 Year Total (FY27-FY21)
140	Infrastructure Surtax- WSPP	6244102-CPD	29,960	492,010	136,889	2,500,000	2,200,000	1,800,000			6,500,000
339	Impact Fees -parks	6244102-CPD	-	250,000	-	250,000	500,000	250,000	-	-	1,000,000
	Total		$ 29,960	$ 742,010	$ 136,889	$ 2,750,000	$ 2,700,000	$ 2,050,000	$ -	$ -	$ 7,500,000

Santa Fe Lake Park - New Boarding Dock

	Funding Source	Project Number	Spent Thru FY25	Adjusted Budget FY26	FY26 Spent thru 6/1	FY27 Budget	FY28 Planned	FY29 Planned	FY30 Planned	FY31 Planned	5 Year Total (FY27-FY21)
043	Boating Improvement Program	6194107-Improvements-Dock	-	140,000	-	-	-	-	-	-	-
	Total		$ -	$ 140,000	$ -	$ -	$ -	$ -	$ -	$ -	$ -

Santa Fe Lake Park - New Pickleball Courts

	Funding Source	Project Number	Spent Thru FY25	Adjusted Budget FY26	FY26 Spent thru 6/1	FY27 Budget	FY28 Planned	FY29 Planned	FY30 Planned	FY31 Planned	5 Year Total (FY27-FY21)
140	Infrastructure Surtax- WSPP	6194107-Improvements-Court	-	350,000	-	-	-	-	-	-	-
	Total		$ -	$ 350,000	$ -	$ -	$ -	$ -	$ -	$ -	$ -

Santa Fe Lake Park - Pavillion and Picnic Tables

	Funding Source	Project Number	Spent Thru FY25	Adjusted Budget FY26	FY26 Spent thru 6/1	FY27 Budget	FY28 Planned	FY29 Planned	FY30 Planned	FY31 Planned	5 Year Total (FY27-FY21)
140	Infrastructure Surtax- WSPP	6194107-Improvements-Picnic	-	150,000	-	-	-	-	-	-	-
	Total		$ -	$ 150,000	$ -	$ -	$ -	$ -	$ -	$ -	$ -

Jonesville Park (Soccer field renovation (Fields 1 &4))

	Funding Source	Project Number	Spent Thru FY25	Adjusted Budget FY26	FY26 Spent thru 6/1	FY27 Budget	FY28 Planned	FY29 Planned	FY30 Planned	FY31 Planned	5 Year Total (FY27-FY21)
052	Revenue Recovery	6194104-Improvements-Soccer 1 and 4	-	452,501	-	-	-	-	-	-	-
	Total		$ -	$ 452,501	$ -	$ -	$ -	$ -	$ -	$ -	$ -

Jonesville Park (new pickleball courts)

	Funding Source	Project Number	Spent Thru FY25	Adjusted Budget FY26	FY26 Spent thru 6/1	FY27 Budget	FY28 Planned	FY29 Planned	FY30 Planned	FY31 Planned	5 Year Total (FY27-FY21)
140	Infrastructure Surtax- WSPP	6194104-New Construction-Pickleball	28,506	560,844	6,325	-	-	-	-	-	-
	Total		$ 28,506	$ 560,844	$ 6,325	$ -	$ -	$ -	$ -	$ -	$ -

Jonesville Park (soccer stadium w/addt parking)

	Funding Source	Project Number	Spent Thru FY25	Adjusted Budget FY26	FY26 Spent thru 6/1	FY27 Budget	FY28 Planned	FY29 Planned	FY30 Planned	FY31 Planned	5 Year Total (FY27-FY21)
140	Infrastructure Surtax- WSPP	6194104-New Construction-Soccer	75,925	923,870	9,115	-	-	-	-	-	-
150	Tourist Development Taxes	6194104-New Construction-Soccer	-	500,000	-	-	-	-	-	-	-
	Total		$ 75,925	$ 1,423,870	$ 9,115	$ -	$ -	$ -	$ -	$ -	$ -

Poe Springs (boat launch improvements)

	Funding Source	Project Number	Spent Thru FY25	Adjusted Budget FY26	FY26 Spent thru 6/1	FY27 Budget	FY28 Planned	FY29 Planned	FY30 Planned	FY31 Planned	5 Year Total (FY27-FY21)
043	Boating Improvement Program	6194106-Improvements-Boat	40,275	130,895	233	-	-	-	-	-	-
140	Infrastructure Surtax- WSPP	6194106-Improvements-Boat	-	176,189	-						-
	Total		$ 40,275	$ 307,084	$ 233	$ -	$ -	$ -	$ -	$ -	$ -

Poe Springs (restroom replacement)

	Funding Source	Project Number	Spent Thru FY25	Adjusted Budget FY26	FY26 Spent thru 6/1	FY27 Budget	FY28 Planned	FY29 Planned	FY30 Planned	FY31 Planned	5 Year Total (FY27-FY21)
021	Wild Spaces Public Places	6194106-New Construction-Restroom	117,113	1	-	-	-	-	-	-	-
140	Infrastructure Surtax- WSPP	6194106-New Construction-Restroom	167,183	24,359	2,888	-	-	-	-	-	-
	Total		$ 284,296	$ 24,359	$ 2,888	$ -	$ -	$ -	$ -	$ -	$ -

Squirrel Ridge Restrooms (new restrooms)

	Funding Source	Project Number	Spent Thru FY25	Adjusted Budget FY26	FY26 Spent thru 6/1	FY27 Budget	FY28 Planned	FY29 Planned	FY30 Planned	FY31 Planned	5 Year Total (FY27-FY21)
318	Capital Projects - Parks	6194108-Construction-Restrooms	10,229	-	-	-	-	-	-	-	-
140	Infrastructure Surtax- WSPP	6194108-Construction-Restrooms	167,183	410,000	-	-	-	-	-	-	-
	Total		$ 177,412	$ 410,000	$ -	$ -	$ -	$ -	$ -	$ -	$ -

Veterans Memorial Park (Soccer field renovation - South field)

	Funding Source	Project Number	Spent Thru FY25	Adjusted Budget FY26	FY26 Spent thru 6/1	FY27 Budget	FY28 Planned	FY29 Planned	FY30 Planned	FY31 Planned	5 Year Total (FY27-FY21)
052	Revenue Recovery	6194109-Improvements-Soccer South	-	139,256	-	-	-	-	-	-	-
	Total		$ -	$ 139,256	$ -	$ -	$ -	$ -	$ -	$ -	$ -

Copeland Park (playground & site improvements)

	Funding Source	Project Number	Spent Thru FY25	Adjusted Budget FY26	FY26 Spent thru 6/1	FY27 Budget	FY28 Planned	FY29 Planned	FY30 Planned	FY31 Planned	5 Year Total (FY27-FY21)
140	Infrastructure Surtax- WSPP	6214102-Master-1	8,388	591,613	-	-	-	-	-	-	-
	Total		$ 8,388	$ 591,613	$ -	$ -	$ -	$ -	$ -	$ -	$ -

Monteocha Park (playground & site improvements)

	Funding Source	Project Number	Spent Thru FY25	Adjusted Budget FY26	FY26 Spent thru 6/1	FY27 Budget	FY28 Planned	FY29 Planned	FY30 Planned	FY31 Planned	5 Year Total (FY27-FY21)
140	Infrastructure Surtax- WSPP	6214103-Master-1	37,950	562,050	18,150	-	-	-	-	-	-
	Total		$ 37,950	$ 562,050	$ 18,150	$ -	$ -	$ -	$ -	$ -	$ -

MKR/Kate Barnes (boarding dock & accessibility)

	Funding Source	Project Number	Spent Thru FY25	Adjusted Budget FY26	FY26 Spent thru 6/1	FY27 Budget	FY28 Planned	FY29 Planned	FY30 Planned	FY31 Planned	5 Year Total (FY27-FY21)
043	Boating Improvement Program	6224103-Construction-Dock	31,380	168,621	3,608						-
140	Infrastructure Surtax- WSPP	6224103-Construction-Dock	-	136,305	-	-	-	-	-	-	-
	Total		$ 31,380	$ 304,926	$ 3,608	$ -	$ -	$ -	$ -	$ -	$ -

MKR/Kate Barnes Restrooms (reno)

	Funding Source	Project Number	Spent Thru FY25	Adjusted Budget FY26	FY26 Spent thru 6/1	FY27 Budget	FY28 Planned	FY29 Planned	FY30 Planned	FY31 Planned	5 Year Total (FY27-FY21)
043	Boating Improvement Program	6224103-Improvemements-Restrooms	-	70,000	-	-	-	-	-	-	-
	Total		$ -	$ 70,000	$ -	$ -	$ -	$ -	$ -	$ -	$ -

Pinesville/St. Peter Park (new park)

	Funding Source	Project Number	Spent Thru FY25	Adjusted Budget FY26	FY26 Spent thru 6/1	FY27 Budget	FY28 Planned	FY29 Planned	FY30 Planned	FY31 Planned	5 Year Total (FY27-FY21)
140	Infrastructure Surtax- WSPP	6254101-Development-Design	143,900	40,400	12,157	-	-	-	-	-	-
	Total		$ 143,900	$ 40,400	$ 12,157	$ -	$ -	$ -	$ -	$ -	$ -

Pinesville/St. Peter Park (new park)

	Funding Source	Project Number	Spent Thru FY25	Adjusted Budget FY26	FY26 Spent thru 6/1	FY27 Budget	FY28 Planned	FY29 Planned	FY30 Planned	FY31 Planned	5 Year Total (FY27-FY21)
140	Infrastructure Surtax- WSPP	6254101-Development-Construction	-	1,680,145	-	-	-	-	-	-	-
	Total		$ -	$ 1,680,145	$ -	$ -	$ -	$ -	$ -	$ -	$ -

High Springs Boat Ramp (Boarding Dock)

	Funding Source	Project Number	Spent Thru FY25	Adjusted Budget FY26	FY26 Spent thru 6/1	FY27 Budget	FY28 Planned	FY29 Planned	FY30 Planned	FY31 Planned	5 Year Total (FY27-FY21)
043	Boating Improvement Program	N/A	-	-	-	30,000	30,000	-	-	-	60,000

	Total		$ -	$ -	$ -	$ 30,000	$ 30,000	$ -	$ -	$ -	$ 60,000

Chipseal portion of SE 134th Ave - Cuscowilla

	Funding Source	Project Number	Spent Thru FY25	Adjusted Budget FY26	FY26 Spent thru 6/1	FY27 Budget	FY28 Planned	FY29 Planned	FY30 Planned	FY31 Planned	5 Year Total (FY27-FY21)
140	Infrastructure Surtax- WSPP	6204104	-	-	-	200,000	-	-	-	-	200,000
	Total		$ -	$ -	$ -	$ 200,000	$ -	$ -	$ -	$ -	$ 200,000

GRU Wetlands/Southwest Nature Park (new park) - A&E

	Funding Source	Project Number	Spent Thru FY25	Adjusted Budget FY26	FY26 Spent thru 6/1	FY27 Budget	FY28 Planned	FY29 Planned	FY30 Planned	FY31 Planned	5 Year Total (FY27-FY21)
140	Infrastructure Surtax- WSPP	N/A	-	-	-	-	150,000	869,000	-	-	1,019,000
	Total		$ -	$ -	$ -	$ -	$ 150,000	$ 869,000	$ -	$ -	$ 1,019,000

Sports Field Rebuilds

	Funding Source	Project Number	Spent Thru FY25	Adjusted Budget FY26	FY26 Spent thru 6/1	FY27 Budget	FY28 Planned	FY29 Planned	FY30 Planned	FY31 Planned	5 Year Total (FY27-FY21)
140	Infrastructure Surtax- WSPP	Various	-	-	-	-	200,000	-	-	-	200,000
	Total		$ -	$ -	$ -	$ -	$ 200,000	$ -	$ -	$ -	$ 200,000

Park "K" (new park) - Acquisition, A&E, Construction

	Funding Source	Project Number	Spent Thru FY25	Adjusted Budget FY26	FY26 Spent thru 6/1	FY27 Budget	FY28 Planned	FY29 Planned	FY30 Planned	FY31 Planned	5 Year Total (FY27-FY21)
140	Infrastructure Surtax- WSPP	N/A	-	-	-	-	556,000	-	735,000	2,205,000	3,496,000
	Total		$ -	$ -	$ -	$ -	$ 556,000	$ -	$ 735,000	$ 2,205,000	$ 3,496,000

Chestnut Park

	Funding Source	Project Number	Spent Thru FY25	Adjusted Budget FY26	FY26 Spent thru 6/1	FY27 Budget	FY28 Planned	FY29 Planned	FY30 Planned	FY31 Planned	5 Year Total (FY27-FY21)
140	Infrastructure Surtax- WSPP	6194103	-	-	-	-	-	60,000	610,000	-	670,000
	Total		$ -	$ -	$ -	$ -	$ -	$ 60,000	$ 610,000	$ -	$ 670,000

Holden Pond

	Funding Source	Project Number	Spent Thru FY25	Adjusted Budget FY26	FY26 Spent thru 6/1	FY27 Budget	FY28 Planned	FY29 Planned	FY30 Planned	FY31 Planned	5 Year Total (FY27-FY21)
140	Infrastructure Surtax- WSPP	N/A	-	-	-	-	-	60,000	410,000	-	470,000
	Total		$ -	$ -	$ -	$ -	$ -	$ 60,000	$ 410,000	$ -	$ 470,000

Lochloosa Park

	Funding Source	Project Number	Spent Thru FY25	Adjusted Budget FY26	FY26 Spent thru 6/1	FY27 Budget	FY28 Planned	FY29 Planned	FY30 Planned	FY31 Planned	5 Year Total (FY27-FY21)
140	Infrastructure Surtax- WSPP	6224102	-	-	-	-	-	70,000	-	-	70,000
	Total		$ -	$ -	$ -	$ -	$ -	$ 70,000	$ -	$ -	$ 70,000

Hawthorne Dog Park

	Funding Source	Project Number	Spent Thru FY25	Adjusted Budget FY26	FY26 Spent thru 6/1	FY27 Budget	FY28 Planned	FY29 Planned	FY30 Planned	FY31 Planned	5 Year Total (FY27-FY21)
140	Infrastructure Surtax- WSPP	N/A	-	-	-	-	-	73,000	547,500	-	620,500
339	Impact Fees -parks	N/A	-	-	-	-	-	-	182,500	-	182,500
	Total		$ -	$ -	$ -	$ -	$ -	$ 73,000	$ 730,000	$ -	$ 803,000

Lake Alto (Pavilion & signage)

	Funding Source	Project Number	Spent Thru FY25	Adjusted Budget FY26	FY26 Spent thru 6/1	FY27 Budget	FY28 Planned	FY29 Planned	FY30 Planned	FY31 Planned	5 Year Total (FY27-FY21)
140	Infrastructure Surtax- WSPP	6194105	-	-	-	-	-	85,000	-	-	85,000
	Total		$ -	$ -	$ -	$ -	$ -	$ 85,000	$ -	$ -	$ 85,000

Walker Park (new park) Acquisition

	Funding Source	Project Number	Spent Thru FY25	Adjusted Budget FY26	FY26 Spent thru 6/1	FY27 Budget	FY28 Planned	FY29 Planned	FY30 Planned	FY31 Planned	5 Year Total (FY27-FY21)
140	Infrastructure Surtax- WSPP	N/A	-	-	-	-	-	-	485,000	-	485,000
	Total		$ -	$ -	$ -	$ -	$ -	$ -	$ 485,000	$ -	$ 485,000

Poe Springs

	Funding Source	Project Number	Spent Thru FY25	Adjusted Budget FY26	FY26 Spent thru 6/1	FY27 Budget	FY28 Planned	FY29 Planned	FY30 Planned	FY31 Planned	5 Year Total (FY27-FY21)
140	Infrastructure Surtax- WSPP	6194106	-	-	-	-	-	-	75,000	750,000	825,000
	Total		$ -	$ -	$ -	$ -	$ -	$ -	$ 75,000	$ 750,000	$ 825,000

Cellon Oak Pavilion & Signage

	Funding Source	Project Number	Spent Thru FY25	Adjusted Budget FY26	FY26 Spent thru 6/1	FY27 Budget	FY28 Planned	FY29 Planned	FY30 Planned	FY31 Planned	5 Year Total (FY27-FY21)
140	Infrastructure Surtax- WSPP	N/A	-	-	-	-	-	-	-	60,000	60,000
	Total		$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 60,000	$ 60,000

Unidentified/Inflation Factor

	Funding Source	Project Number	Spent Thru FY25	Adjusted Budget FY26	FY26 Spent thru 6/1	FY27 Budget	FY28 Planned	FY29 Planned	FY30 Planned	FY31 Planned	5 Year Total (FY27-FY21)
140	Infrastructure Surtax- WSPP	N/A	-	139,037		136,144	13,369	102,369	256,869	104,369	613,120
	Total		$ -	$ 139,037	$ -	$ 136,144	$ 13,369	$ 102,369	$ 256,869	$ 104,369	$ 613,120

Totals by Fund			Spent Thru FY25	Adjusted Budget FY26	FY26 Spent thru 6/1	FY27 Budget	FY28 Planned	FY29 Planned	FY30 Planned	FY31 Planned	5 Year Total (FY27-FY21)
021	Wild Spaces Public Places		$ 117,113	$ 1	$ -	$ -	$ -	$ -	$ -	$ -	$ -
043	Boating Improvement Program		$ 71,655	$ 509,516	$ 3,841	$ 30,000	$ 30,000	$ -	$ -	$ -	$ 60,000
052	Revenue Recovery		$ -	$ 591,757	$ -	$ -	$ -	$ -	$ -	$ -	$ -
140	Infrastructure Surtax- WSPP		$ 658,994	$ 6,236,822	$ 185,524	$ 2,836,144	$ 3,119,369	$ 3,119,369	$ 3,119,369	$ 3,119,369	$ 15,313,620
150	Tourist Development Taxes		$ -	$ 500,000	$ -	$ -	$ -	$ -	$ -	$ -	$ -
318	Capital Projects - Parks		$ 10,229	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
339	Impact Fees -parks		$ -	$ 250,000	$ -	$ 250,000	$ 500,000	$ 250,000	$ 182,500	$ -	$ 1,182,500
Totals			$ 857,991	$ 8,088,096	$ 189,365	$ 3,116,144	$ 3,649,369	$ 3,369,369	$ 3,301,869	$ 3,119,369	$ 16,556,120

PUBLIC WORKS- TRANSPORTATION Financial Summary

Includes Roadway Widening, Pavement Management, Signals, Bridge Rehabilitation and Bike/Ped Program

	Totals By Fund	Spent Thru FY25	Adjusted Budget FY26	FY26 Spent thru 6/1		FY27 Budget	FY28 Planned	FY29 Planned	FY30 Planned	FY31 Planned	5 Year Total (FY27-FY21)
001	General Fund Transfers	$ 13,070,191	$ 3,656,479	$ 57,096		$ 8,148,391	$ 4,608,000	$ 7,682,025	$ 5,404,398	$ 4,557,000	$ 30,399,814
142	Infrastructure Surtax	$ 9,285,935	$ 25,714,533	$ 3,343,465		$ 12,506,626	$ 10,905,671	$ 10,813,309	$ 15,349,491	$ 12,454,709	$ 62,029,806
190	State Grant - (Archer Rd Widening)	$ 19,103	$ 2,230,897	$ 380,067		$ -	$ -	$ -	$ -	$ -	$ -
329	FDOT/FHWA Grants	$ 5,011,321	$ 15,528,424	$ 440,102		$ 1,519,487	$ 302,375	$ 1,838,724	$ 1,497,649	$ -	$ 5,158,235
341	Transportation Trust Fund	$ 1,992,662	$ 6,297,965	$ 2,356,547		$ 1,635,819	$ 4,115,484	$ 1,229,356	$ 738,220	$ 2,504,855	$ 10,223,734
350	5-Cent Local Option Gas Tax	$ 1,132,168	$ 3,607,998	$ 81,920		$ 4,089,401	$ 26,766,616	$ 5,209,745	$ 50,000	$ 3,450,000	$ 39,565,762
various	Transportation Mobility Fees		$ 100,000	$ -		$ -	$ -	$ -	$ -	$ -	$ -
various	Transportation Impact Fees*	$ 2,337,047	$ 4,553,791	$ 493,522		$ 400,000	$ 2,000,000	$ -	$ -	$ -	$ 2,400,000
various	Multi-Modal Trans.Mitigation Fees*	$ 3,178,660	$ 1,540,809	$ 50,682		$ 178,063	$ 929,248	$ -	$ -	$ -	$ 1,107,311
	Totals	**$ 36,027,088**	**$ 63,230,896**	**$ 7,203,400**		**$ 28,477,787**	**$ 49,627,394**	**$ 26,773,160**	**$ 23,039,757**	**$ 22,966,565**	**$ 150,884,662**

*** These fees are replaced with Mobility Fees, which will be budgeted once earned. These funds will expend remaining balances, but receive no new revenues.**

Adjusted Budget Under Review

SOLID WASTE & RESOURCE RECOVERY Financial Summary

Land and Construction for Rural Collection Center

Funding Source		Project Number	Spent Thru FY25	Adjusted Budget FY26	FY26 Spent thru 6/1		FY27 Budget	FY28 Planned	FY29 Planned	FY30 Planned	FY31 Planned	5 Year Total (FY27-FY21)
403	Collection Centers	9217601	$ 248,484	1,319,761	25,881			-	-	-	-	-
	Total		**$ 248,484**	**$ 1,319,761**	**$ 25,881**		**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**

Project	Project #	Spent Thru FY25	FY26 Adj Budget**	FY27 Budget	FY28 Planned	FY29 Planned	FY30 Planned	FY31 Planned	FY27-FY31 Total
FACILITIES MASTER PLAN									
Animal Services Complex (New)	8241903- Construction	-	3,734,432	26,265,568	-	-	-	-	26,265,568
Court Complex	8251902- New Construction- C&CEI	11,637,527	7,757,947	78,938,958	-	-	-	-	78,938,958
Sheriff Complex (Improvements)	8201913	-	-	-	13,500,000	-	-	-	13,500,000
Existing Civil to Administration Renovation	N/A	-	-	-	-	30,000,000	-	-	30,000,000
	Facilities Master Plan Subtotal	**$11,637,527**	**$11,492,379**	**$105,204,526**	**$13,500,000**	**$30,000,000**	**$0**	**$0**	**$148,704,526**
PARKS & OPEN SPACES									
West End Park (new park)	6244102-CPD	29,960	742,010	2,750,000	2,700,000	2,050,000	-	-	7,500,000
Santa Fe Lake Park (new boarding dock)	6194107-Improvements-Dock	-	140,000	-	-	-	-	-	-
Santa Fe Lake Park (new pickleball courts)	6194107-Improvements-Court	-	350,000	-	-	-	-	-	-
Santa Fe Lake Park (pavilion(s) & picnic tables)	6194107-Improvements-Picnic	-	150,000	-	-	-	-	-	-
Jonesville Park (Soccer field renovation (Fields 1 &4))	6194104-Improvements-Soccer 1 and 4	-	452,501	-	-	-	-	-	-
Jonesville Park (new pickleball courts)	6194104-New Construction-Pickleball	28,506	560,844	-	-	-	-	-	-
Jonesville Park (soccer stadium w/addt parking)	6194104-New Construction-Soccer	75,925	1,423,870	-	-	-	-	-	-
Poe Springs (boat launch improvements)	6194106-Improvements-Boat	40,275	307,084	-	-	-	-	-	-
Poe Springs (restroom replacement)	6194106-New Construction-Restroom	284,296	24,359	-	-	-	-	-	-
Squirrel Ridge Restrooms (new restrooms)	6194108-Construction-Restrooms	177,412	410,000	-	-	-	-	-	-
Veterans Memorial Park (Soccer field renovation - South field)	6194109-Improvements-Soccer South	-	139,256	-	-	-	-	-	-
Copeland Park (playground & site improvements)	6214102-Master-1	8,388	591,613	-	-	-	-	-	-
Monteocha Park (playground & site improvements)	6214103-Master-1	37,950	562,050	-	-	-	-	-	-
MKR/Kate Barnes (boarding dock & accessibility)	6224103-Construction-Dock	31,380	304,926	-	-	-	-	-	-
MKR/Kate Barnes Restrooms (reno)	6224103-Improvemements-Restrooms	-	70,000	-	-	-	-	-	-
Pinesville/St. Peter Park (new park)	6254101-Development-Design	143,900	40,400	-	-	-	-	-	-
Pinesville/St. Peter Park (new park)	6254101-Development-Construction	-	1,680,145	-	-	-	-	-	-
High Springs Boat Ramp (Boarding Dock)	N/A	-	-	30,000	30,000	-	-	-	60,000
Chipseal portion of SE 134th Ave - Cuscowilla	6204104	-	-	200,000	-	-	-	-	200,000
GRU Wetlands/Southwest Nature Park (new park) - A&E	N/A	-	-	-	150,000	869,000	-	-	1,019,000
Sports Field Rebuilds	Various	-	-	-	200,000	-	-	-	200,000
Park "K" (new park) - Acquisition, A&E, Construction	N/A	-	-	-	556,000	-	735,000	2,205,000	3,496,000
Chestnut Park	6194103	-	-	-	-	60,000	610,000	-	670,000
Holden Pond	N/A	-	-	-	-	60,000	410,000	-	470,000
Lochloosa Park	6224102	-	-	-	-	70,000	-	-	70,000
Hawthorne Dog Park	N/A	-	-	-	-	73,000	730,000	-	803,000
Lake Alto (Pavilion & signage)	6194105	-	-	-	-	85,000	-	-	85,000
Walker Park (new park) Acquisition	N/A	-	-	-	-	-	485,000	-	485,000
Poe Springs	6194106	-	-	-	-	-	75,000	750,000	825,000
Cellon Oak Pavilion & Signage	N/A	-	-	-	-	-	-	60,000	60,000
Unidentified/Inflation Factor	N/A	-	139,037	136,144	13,369	102,369	256,869	104,369	613,120
	Parks & Open Spaces Subtotal	**$857,991**	**$8,088,095**	**$3,116,144**	**$3,649,369**	**$3,369,369**	**$3,301,869**	**$3,119,369**	**$16,556,120**
Housing									
Sunrise Inn (Renovations Only)	9242901	21,257	2,778,743	1,500,000	-	-	-	-	1,500,000
Tiny Homes (Construction and Turn Lane)	9232901	98,625	809,595	2,000,000	-	-	-	-	2,000,000
Infrastructure Surtax - Projects to be Determined		-	-	2,390,620	4,390,620	4,390,620	4,390,620	4,390,620	19,953,100
	Housing Subtotal	**$119,882**	**$3,588,338**	**$5,890,620**	**$4,390,620**	**$4,390,620**	**$4,390,620**	**$4,390,620**	**$23,453,100**
SOLID WASTE & RESOURCE RECOVERY									
Land and Construction for New Rural Collection Center	9217601	248,484	1,345,642		-	-	-	-	-
	Solid Waste and Resource Recovery Subtotal	**$248,484**	**$1,345,642**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**
FIRE RESCUE SERVICES									
Station 25 (Tech City)	9215401	83,620	280,380	7,800,000	-	-	-	-	7,800,000
Fire Training Facility (Construction Only)	8265401	-	500,000	2,709,967	4,790,033	-	-	-	8,000,000
	Fire Rescue Services Subtotal	**$83,620**	**$780,380**	**$10,509,967**	**$4,790,033**	**$0**	**$0**	**$0**	**$15,800,000**
Project	**Project #**	**Spent Thru FY25**	**FY26 Adj Budget****	**FY27 Budget**	**FY28 Planned**	**FY29 Planned**	**FY30 Planned**	**FY31 Planned**	**FY27-FY31 Total**
ENVIRONMENTAL PROTECTION - CONSERVATION LANDS									
Land Conservation Complex (construction & sidewalk)	8231902	316,468	7,283,532	-	-	-	-	-	-
Austin Cary Flatwoods - Land Acquisition	6194101	-	16,096,520	-	-	-	-	-	-
East Newnans Lake - Land Acquisition	6194101	-	656,380	-	-	-	-	-	-
High Springs - Land Acquisition, Easement	6194101	-	990,575	-	-	-	-	-	-
Lake Santa Fe - Land Acquisition	6194101	390,325	1,396,054	246,519	-	-	-	-	246,519
Lake Forest Creek - Land Acquisition	6194101	181,375	258,685	-	-	-	-	-	-
Lochloosa Connector - Land Acquisition	6194101	-	6,042,425	-	-	-	-	-	-
Watermelon Pond - Land Acquisition	6194101	911,638	2,147,648	5,855,639	-	-	-	-	5,855,639
Infrastructure Surtax - Projects to be Determined		-	11,630,146	10,112,855	10,112,855	10,112,855	10,112,855	10,112,855	50,564,275
	Environmental Protection - Conservation Lands Subtotal	**$1,799,806**	**$46,501,965**	**$16,215,013**	**$10,112,855**	**$10,112,855**	**$10,112,855**	**$10,112,855**	**$56,666,433**
PUBLIC WORKS- TRANSPORTATION									
Roadways - Widening & Other Major Improvements		4,619,548	10,442,680	1,151,665	623,522	-	-	-	1,775,187
Roadways - Pavement Management Program with Minor Improvements		29,051,041	76,270,391	21,687,802	44,888,388	25,543,804	22,301,537	20,461,710	134,883,241
Program - Signals		722,153	4,676,364	1,235,819	4,115,484	839,980	738,220	190,231	7,119,734
Program - Bridge Rehabilitation / Construction		1,268,920	-	-	-	389,376	-	2,314,624	2,704,000
Program - Bike/Ped Program		365,426	1,841,461	4,402,501	-	-	-	-	4,402,501
	Public Works - Transportation Subtotal	**$36,027,087**	**$93,230,896**	**$28,477,787**	**$49,627,394**	**$26,773,160**	**$23,039,757**	**$22,966,565**	**$150,884,663**

* Denotes multiple project numbers, but listed number is the primary

** Funding for projects not completed in FY26 will be included in the FY27 Carry Forward to provide continued project funding.

Numbers may also reflect invoices in process

FACILITIES PRESERVATION

Alachua County owns and maintains a diverse portfolio of public facilities that support essential government operations and community services, including administrative offices, public safety facilities, libraries, parks, community centers, and other public buildings. Preserving these assets through planned maintenance and capital reinvestment protects the County's investment, extends the useful life of facilities, and ensures that buildings remain safe, functional, and accessible for employees and the public.

Facility Preservation Projects provide funding for major repairs, renovations, and building system replacements that cannot be addressed through routine operating maintenance. Typical projects include roof replacements, heating and air conditioning (HVAC) system upgrades, electrical and plumbing improvements, structural repairs, building envelope restoration, accessibility improvements, and life-safety enhancements. By proactively addressing aging infrastructure and deferred maintenance, the County reduces the likelihood of unexpected failures, minimizes service disruptions, and avoids significantly higher repair or replacement costs in the future.

Maintaining County facilities in good repair is essential to responsible asset management, fiscal stewardship, and long-term financial sustainability. Through ongoing condition assessments and prioritized capital investments, Alachua County seeks to preserve the value of its public buildings, improve operational efficiency, support sustainability initiatives where appropriate and ensure that facilities continue to meet the needs of residents for years to come.

Project	FY27 Budget	FY28 Planned	FY29 Planned	FY30 Planned	FY31 Planned	FY27-FY31 Total
FACILITY PRESERVATION*						
GENERAL GOVERNMENT - Repairs & Maintenance	**680,000**	-	-	-	-	**680,000**
33 N Main - Engineer for Sanitary System	*20,000*	-	-	-	-	20,000
Leveda Brown - Gutter Replacement - Hazardous Waste	*25,000*	-	-	-	-	25,000
ANML - Fire Alarm Replacement	*50,000*	-	-	-	-	50,000
Warehouse - Warehouse HVAC Repair	*50,000*	-	-	-	-	50,000
Health Department - HVAC System Replacement	*60,000*	-	-	-	-	60,000
Leveda Brown - HVAC System Replacement - Hazardous Waste	*65,000*	-	-	-	-	65,000
Animal Services - BAS Install	*75,000*	-	-	-	-	75,000
Public Works Admin - Sign Shop Renovation	*85,000*	-	-	-	-	85,000
Leveda Brown - HVAC System Replacement	*95,000*	-	-	-	-	95,000
Sports Event Center - Security Camera System Install	*140,000*	-	-	-	-	140,000
Undefined/Inflation Factor	*15,000*	-	-	-	-	15,000
GENERAL GOVERNMENT - Buildings	**1,415,000**	-	-	-	-	**1,415,000**
County Administration - Boiler Replacement	*150,000*	-	-	-	-	150,000
County Administration - McQuay Chiller Compressor Replacement	*150,000*	-	-	-	-	150,000
Sports and Events - BAS Install	*150,000*	-	-	-	-	150,000
County Administration - UPS Replacement	*150,000*	-	-	-	-	150,000
Leveda Brown - Roof Replacement/Coating - Hazardous Waste	*200,000*	-	-	-	-	200,000
CSHD - Fire Alarm Replacement	*300,000*	-	-	-	-	300,000
Public Works Admin - Admin Building HVAC AHU Replacement (1/2 Floor)	*315,000*	-	-	-	-	315,000
PUBLIC SAFETY FUNCTIONS- Repairs & Maintenance	**768,500**	-	-	-	-	**768,500**
FS 23 - Fire Station 23 Door Repair	*15,000*	-	-	-	-	15,000
FS 33 - Fire Station 33 Roof Repair	*15,000*	-	-	-	-	15,000
Jail - Food Processor - Hobart 84186-4 1 Speed Buffalo Chopper Food Processor w/ Side Discharge	*15,000*	-	-	-	-	15,000
Jail - Oven - Blodgett Zeph-100-G-ES SGL Single Full Size Oven	*17,500*	-	-	-	-	17,500
Sheriffs Office - CID Bathroom Renovations	*20,000*	-	-	-	-	20,000
Sheriffs Office - ADA Compliance for Accounting & Budget Bureau and Male/Womens Restroom	*25,000*	-	-	-	-	25,000
FS 62 - Fire Station 62 Roof Repair	*25,000*	-	-	-	-	25,000
Jail - Mixer - Robot Coupe R45T 2-Speed 49.5 Qt. / 45 Liter Vertical Cutter Mixer	*25,000*	-	-	-	-	25,000
Jail - Skillet - Groen BPM-40GC 40 gal. Tilt Skillet	*28,000*	-	-	-	-	28,000
Jail - Gas Boiler Gas Line Replacement	*30,000*	-	-	-	-	30,000
Fire Rescue Training Center - BAS Install	*30,000*	-	-	-	-	30,000
Jail - Roof Flashing and Repair	*35,000*	-	-	-	-	35,000
Jail - Kettle - Groen EE-80 80 Gallon Steam Kettle	*35,000*	-	-	-	-	35,000
ASO Fleet - Generator Relocation From Medical Examiner to ASO Fleet	*40,000*	-	-	-	-	40,000
ACFR#82 - Septic Tank and Drain Field Replacement	*45,000*	-	-	-	-	45,000
FS 20 - Fire Station 20 Roof Replacement	*75,000*	-	-	-	-	75,000
Jail - Water Heater Replacement	*90,000*	-	-	-	-	90,000
Jail - Window Glazing Repair	*148,000*	-	-	-	-	148,000
Undefined/Inflation Factor	*55,000*	-	-	-	-	55,000
PUBLIC SAFETY FUNCTIONS- Equipment	**6,240,000**	-	-	-	-	**6,240,000**
Jail - Renovations	5,000,000	-	-	-	-	5,000,000
Jail - Single Cell Sliding Devices (111)	*190,000*	-	-	-	-	190,000
Jail - Piping Replacement	*300,000*	-	-	-	-	300,000
Jail - Fire Alarm Repair and Replacement	*750,000*	-	-	-	-	750,000
COURT FACIITIES- Repairs and Maintenance	**295,000**	-	-	-	-	**295,000**
Criminal Courthouse - Exterior Lighting Repair	*15,000*	-	-	-	-	15,000
State Attorneys Office - Lobby Door Replacements	*35,000*	-	-	-	-	35,000
Main Street Center - Security Carmera System replacement	*35,000*	-	-	-	-	35,000
State Attorneys Office - Security Gates for Parking Lot	*50,000*	-	-	-	-	50,000
State Attorneys Office - Security Camera System Replacement	*60,000*	-	-	-	-	60,000
Public Defenders - Lenel SUSP Renewal & Upgrade	*70,000*	-	-	-	-	70,000
Undefined/Inflation Factor	*30,000*	-	-	-	-	30,000
COURT FACIITIES- Buildings	**965,000**	-	-	-	-	**965,000**
Civil Courthouse - Civil Courthouse Window Glazing	240,000	-	-	-	-	240,000
Criminal Courthouse - Criminal Courthouse Elevator Replacement (1,2,3 in lobby)	725,000	-	-	-	-	725,000
Future Years- projects to be determined	-	5,300,000	5,300,000	5,300,000	5,300,000	21,200,000
Facility Preservation Subtotal	**$10,363,500**	**$5,300,000**	**$5,300,000**	**$5,300,000**	**$5,300,000**	**$31,563,500**
** Funding for projects not completed in FY26 will be included in the FY27 Carry Forward to provide continued project funding.						