

Appendices

CITIZENS GUIDE TO BUDGET TERMS

ACCRUAL is a method of accounting that recognizes the financial impact of transactions, events, and inter-fund activities when they occur, regardless of the timing of the cash flow.

AD VALOREM TAX is a tax levied in proportion (usually expressed in mills) to the assessed value of the property on which it is levied. This tax is also called **PROPERTY TAX**.

ADOPTED BUDGET is the financial plan for the fiscal year beginning October 1. Florida Statutes require the Board of County Commissioners to approve this budget at the second of two public hearings.

AMENDED OR REVISED BUDGET is the current year adopted budget adjusted to reflect all budget amendments approved by the Board of County Commissioners through the date indicated.

AMORTIZATION is the gradual elimination of a liability, such as a mortgage in regular payments over a specified period of time and the method used to prorate the cost of a specific type of asset to the asset's life.

ANNEXATION is the legal process of merging land from one governing authority to another. An example would be when an incorporated body annexes land previously governed as unincorporated by a county.

APPROPRIATION is the legal authorization of funds granted by a legislative body such as Alachua County's Board of County Commissioners to make expenditures and to incur obligations for specific purposes. An appropriation is usually limited in amount and to a time period within which it may be expended. It is the act of appropriation that funds a budget.

ARBITRAGE is a term used to describe the exploitation of inefficiencies within the financial market resulting in risk-free profit.

ASSESSED VALUE is a value set upon real estate or other personal property by a government as a basis for levying taxes. The assessed value in Alachua County is set by the Property Appraiser.

AUDIT is an unbiased examination and evaluation of the financial statements of the organization. Conducted to provide an opinion whether the financial statements are stated in accordance with specified criteria.

BALANCED BUDGET is a budget in which revenues and expenditures are equal.

BEGINNING FUND BALANCE is the Ending Fund Balance of the previous period. See the definition for **ENDING FUND BALANCE**.

BOARD OF COUNTY COMMISSIONERS is the five-member legislative body of Alachua County's general-purpose government. This board is governed by State law and County Charter.

BOND is written evidence of the issuer's obligation to repay a specified principal amount on a certain date (maturity date), together with interest at a stated rate, or according to a formula for determining that rate.

BUDGET is a comprehensive financial operating plan that allocates limited revenues among competing expenditure requirements for a given time period. The budget, once adopted, is the legal authorization to expend County funds during the fiscal year. It may be amended during the fiscal year by the governing body and/or management in accordance with procedures, rules, and regulations. The Alachua County budget progresses in three stages: Tentative Budget, Final Budget, and Adopted Budget. See the definitions for each term.

BUSINESS UNIT is similar to a "division" as it is a sub-unit of a business center and provides one of the many functions of a larger governmental program.

CAPITAL BUDGET is the financial plan of capital project expenditures for the fiscal year beginning October 1. It incorporates anticipated revenues and appropriations included in the first year of the five- year Capital Budget Financial Plan (CBFP), and any anticipated unspent budget appropriation balances from the previous fiscal year. It is adopted by the Board of County Commissioners as part of the annual County budget.

CAPITAL BUDGET FINANCIAL PLAN (CBFP), formerly the COMPREHENSIVE CAPITAL IMPROVEMENT PROGRAM (CCIP) is the financial plan of approved capital projects, their timing and cost over a five-year period. The plan is designed to meet County infrastructure needs in a responsive and efficient manner. It includes projects which are, or will become, the property of Alachua County, as well as projects that although not owned by the county, will be part of a joint project agreement.

CAPITAL OUTLAY or **CAPITAL EQUIPMENT** is an item such as office furniture, fleet equipment, data processing equipment or other operating equipment with a unit cost of \$5,000 or more.

CAPITAL PROJECT is any improvement or acquisition of major facilities with a useful life of at least five years such as roads, bridges, buildings, or land.

CAPITAL PROJECT FUNDS are used to account for financial resources to be used for acquisition or construction of major capital facilities (other than those financed by proprietary or trust funds).

CONDUIT DEBT incorporates limited obligation revenue bonds, certificates of participation, or similar debt instruments issued by state or local government entities for the express purpose of providing capital financing for a specific 3rd party that is not part of the issuer's financial reporting entity. Although the bonds issued bear the name of the governmental issuer, it has no debt service, or any other obligation beyond the resources provided to sell the debt on the 3rd party's behalf.

CONTINGENCY is an appropriation of funds set aside to cover unforeseen events that occur during the fiscal year, such as new federal mandates, shortfalls in revenue and unanticipated expenditures.

DEBT SERVICE is the dollars required to repay funds borrowed by means of an issuance of bonds or a bank loan. The components of the debt service payment typically include an amount to retire a portion of the principal amount borrowed (i.e., amortization), as well as interest on the remaining outstanding unpaid principal balance.

DEBT SERVICE FUNDS are used to account for accumulation of resources for, and payment of, general long-term debt principal and interest. Specific revenue sources are pledged to provide repayment of various bond issues.

DEMAND is a type of measurement category. Demand represents the external factors that demonstrate the needs for the service(s) or program(s), i.e., population, service area, complaints, and waiting lists.

DEPARTMENT is, for budgeting purposes, any distinct government organizational entity receiving direct funding approved by the Board of County Commissioners in order to provide a major governmental function, such as public safety or public works.

DEPRECIATION is the process of estimating and recording lost usefulness, expired life or decrease of service from a fixed asset that cannot or will not be restored by repair and will be replaced. The cost of the fixed asset's lost usefulness is the depreciation or the cost to reserve in order to replace the item at the end of its useful life.

DIVISION is a sub-unit of a department engaging in the provision of a large multi-service program. An example would be the division of Procurement within the department of Budget and Fiscal Services that provides numerous administrative functions.

ECONOMIC INDICATOR is economic information such as consumer price index, population, personal income, housing, wages, business activity and unemployment.

EFFECTIVENESS is a type of measure category sometimes referred to as quality indicators. Effectiveness measures examine the degree to which services are responsive to the needs and desires of the customers (both external and internal). These measures tell how well the job is being performed, how well the intent is being fulfilled. Effectiveness encompasses both quality and quantity. Demand and the response to demand are often linked in these measures. These are the most difficult measures to collect and use, because the organization must develop a method of retrieving the information from outside those served.

EFFICIENCY is a type of measurement category sometimes called productivity. This is often measured in terms of unit costs over time, increased timeliness of responses, or reduction in previous delays. Efficiency refers to the ratio of the quantity of service (tons, gallons, hospital care days, etc.) to the cost in dollars or labor or the time required to produce the service. An efficiency measure can be either an output or input ratio (e.g., the number of trees trimmed per crew per day or the dollar cost per permit application processed).

ENCUMBRANCE is an obligation in the form of a purchase order, contract, or formal agreement that is chargeable to an appropriation and for which a part of the appropriation is reserved.

ENDING FUND BALANCE is funds carried over at the end of the fiscal year. Within a fund, the revenue on hand at the beginning of the fiscal year, plus revenues received during the year, less expenses equals ending fund balance.

ENTERPRISE FUND is a fund used to account for operations that are financed and operated in a manner similar to private business enterprises, wherein the stated intent is that the costs (including depreciation) of providing goods and services be financed from revenues recovered primarily through user fees.

EXPENDITURES are amounts of money actually paid or obligated for payment from County funds.

FACILITY PRESERVATION EXPENSES are asset preservation costs generally considered to be outlays that extend the useful life of an asset beyond its original estimated useful life but do not increase the capacity or efficiency of the asset. Preservation costs are expensed under the modified approach and capitalized under the depreciation approach if they meet the capitalization threshold.

FIDUCIARY 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.

FINAL BUDGET is the Board's modification to the budget made at the first public hearing (basis for the second public hearing).

FINANCIAL STATEMENTS show the revenue collected and the amounts the government spent for the fiscal year.

FISCAL YEAR is a twelve-month financial period used by the County, which begins October 1 and ends September 30 of the following year. A fiscal year is identified by the year in which it ends. Example, October 1, 2022, to September 30, 2023, is identified as fiscal year 2023 (also FY 2023 or FY23).

FIXED ASSETS are of a long-term character that are intended to continue to be held or used, such as land, infrastructure, buildings, construction in progress, improvements other than buildings, and equipment.

FULL-TIME EQUIVALENT (FTE) is one position funded for a full year. For example, a permanent employee funded and paid for 40 hours/week and 52 weeks/year, or 2 employees funded and paid for 20 hours/week and 52 weeks/year would be equal to one full-time equivalent.

FUND is an accounting entity used to record cash and other financial resources as well as an offsetting amount of liabilities and other uses. The resources and uses are segregated from other resources and uses for the purpose of carrying on specific activities or attaining specific objectives in accordance with special regulations, restrictions, or limitations.

FUND BALANCE represents the excess of a fund's current assets over its current liabilities. For accounting purposes, fund balance is calculated as of year-end and is based on the difference between actual revenues and expenditures for the fiscal year. If revenues exceed expenditures, fund balance is positive and carries forward as revenue to the following year. If expenditures exceed revenues, any existing fund balance from a prior year is reduced. A study of changes in fund balances can indicate financial trends and fiscal health. Extreme quantities of fund balances or large fluctuations may indicate possible policy adjustments by the governing body or changes in budget procedures.

FUNDING SOURCES is a term referring to the type or origination of funds to finance recurring or non-recurring expenditures. Examples include revenues such as ad valorem taxes, user fees, licenses, permits, and grants and non-revenues such as fund balance and interfund transfers.

FY 24 ADOPTED BUDGET refers to the budget period beginning October 1, 2023, and ending September 30, 2024.

FY 25 ADOPTED BUDGET refers to the budget period beginning October 1, 2024, and ending September 30, 2025.

GENERAL REVENUE FUND (GENERAL FUND) is a fund that accounts for all financial transactions except those required to be accounted for in all other funds. The fund's resources, ad valorem taxes, and other revenues provide services or benefits to all residents of Alachua County.

GENERALLY ACCEPTED ACCOUNTING PRINCIPLES (GAAP) comprises the uniform minimum standard of, and guidelines for, financial accounting and reporting. They govern the form and content of an entity's basic financial statements. GAAP encompasses the convention, rules, and procedures necessary to define accepted accounting practices at a particular time.

GOVERNMENTAL FUNDS are used to account for tax supported activities. Alachua uses four different types of governmental funds: the general fund, special revenue funds, debt service funds, and capital project funds.

GRANTS AND AIDS includes all grants, subsidies, and contributions from other government agencies or private organizations.

HOMESTEAD EXEMPTION is a deduction from the total taxable assessed value of owner-occupied property. The current maximum exemption is \$25,000 for all homesteaded properties, and an additional \$25,000 on the assessed value between \$50,000 and \$75,000. Exemptions must be requested by taxpayers.

IMPACT FEES are a type of charge for services imposed on new construction to support specific new demands on a given service, e.g., transportation, schools, parks, and fire protection.

INFRASTRUCTURE is a permanent installation such as a building, road, or water transmission system that provides public services.

INTER-FUND TRANSFER is the movement of funds from one accounting entity to another within a single government.

INTERGOVERNMENTAL REVENUES are revenues from other governments in the form of grants, entitlements, shared revenues, or payments in lieu of taxes.

INTERNAL SERVICE FUND is a fund established from the financing of goods or services provided by one department or agency to other departments or agencies on a cost reimbursement basis.

LEVY is the action of imposing taxes, special assessments, or service charges for the support of County activities.

LIABILITY is debt or other obligations arising out of transactions in the past which must be liquidated, renewed, or refunded at some future date. The term does not include encumbrances. See the definition of **ENCUMBRANCE**.

LOCAL OPTION SALES TAX is an infrastructure surtax to be levied by local governments as approved by referendum at a rate of 1/2 cent or 1 cent. Tax may be effective for up to fifteen years from the date of levy. Proceeds must be expended on fixed capital expenditures or fixed capital costs for construction, reconstruction, or improvement of public facilities that have a life expectancy of five or more years and land acquisition, land improvement, and related design and engineering costs. See also "Voter Approved Indigent Care Surtax."

MAJOR FUND is a title given a fund within the County that is large in proportion to other funds (e.g., General Fund, the MSTUs, and the Gas Tax Fund).

MANDATE is a requirement imposed by a legal act of the federal, state, or local government.

MEASURE is a term referring to any one of four different types of measure: a count, a ratio, a percentage, or a dollar amount. Before developing any measure, it is necessary to identify something that can be counted. To identify what is to be counted, the event being assessed must be determined, i.e., days spent in the hospital, certificates of occupancy issued, gallons of water treated, etc.

MILL is a monetary measure equating to 0.001 of a dollar. When referring to the **AD VALOREM TAX**, it means that a 1-mill tax is one dollar of tax on \$1,000 of taxable value.

MILLAGE RATE is the rate per one thousand dollars of taxable property value which, when multiplied by the taxable value, yields the tax billing for a given parcel.

MISCELLANEOUS (FUNDING SOURCE) is revenue other than those received from standard sources such as taxes, licenses and permits, grants and user fees.

MISSION STATEMENT is a broad statement of purpose derived from an organization's and/or community's values and goals.

MODIFIED ACCRUAL is the basis of accounting that is used in governmental funds where the focus is to measure current financial resources. Revenues are not recognized until they are measurable and available. Expenditures are recognized when the related liability is liquidated not when the liability is first incurred.

MUNICIPAL SERVICES BENEFIT UNIT (MSBU) A special assessment district authorized by Florida Statutes 125.01 to provide for improvements and/or services to a specifically defined area of the county and financed by a special assessment on only those properties receiving benefits of those improvements or services.

MUNICIPAL SERVICES TAXING UNIT (MSTU) is the taxing district authorized by State Constitution Article VII and Florida Statute 125.01 encompassing the unincorporated area of the County. It provides services typically provided by a municipality (e.g., Sheriff's patrol, paramedic services, fire protection, parks and recreation, code enforcement and road network maintenance) to the residents and businesses in the unincorporated area. The services are financed primarily by an ad valorem tax levied on all taxable property located in the unincorporated area.

NON-AD VALOREM ASSESSMENT is a fee levied on certain properties to defray all or part of the cost of a specific capital improvement or service deemed to benefit those properties. The value of the property is not considered when calculating a non-ad valorem assessment. Instead, the cost of the facility or the service is allocated proportionately to the benefited properties in a defined area. It is sometimes referred to as a "Special Assessment". Generally, this is collected by the Tax Collector's Office on the annual consolidated tax bill like ad valorem taxes.

NON-OPERATING EXPENDITURES are costs of government services that are not directly attributable to a specific County program or operation. Examples include debt service obligations and contributions to community service organizations.

NON-OPERATING REVENUES comprise income received by a government not directly attributable to providing a service. An example would be interest on investments.

OBJECTIVE is a specific step, with measurable terms, that contributes to achieving organizational goals. Considered a pre-requisite for budget planning.

OPERATING BUDGET is the budget including appropriations for recurring and certain one-time expenditures that will be consumed in a fixed period of time to provide for day-to-day operations (e.g., salaries and related benefits, operating supplies, contractual and maintenance services, professional services, and operating equipment). The operating budget does not include debt service payments (principal and interest), budgeted reserves, transfers between funds, and the capital projects program budget. It does include the Internal Service and Trust funds.

OPERATING EXPENDITURES / EXPENSES are the costs (expenses) directly related to a fund's primary service activities on an on-going or regular basis.

OPERATING REVENUES are the incomes (revenues) directly related to a fund's primary service activities. They consist primarily of user charges for services.

OPERATING TRANSFERS are legally authorized transfers of money from one fund to another fund from which the resources are to be expended.

PERFORMANCE MEASURES comprise a set of measures of service efforts and accomplishments. Six measure types include: 1) measure of efforts (inputs), 2) activity or process measures, 3) output measures, 4) service quality measures, 5) outcome measures, and 6) efficiency measures.

PERSONAL SERVICES characterize expenses for salaries, wages, and related employee benefits provided for all persons employed by the County whether on a full-time, part-time, or temporary basis. Employee benefits include employer contributions to a retirement system, social security, insurance, sick leave, and similar direct benefits as well as other costs such as Workers' Compensation and Unemployment Insurance.

PORTABILITY is a legislative provision that was enacted as part of Constitutional Amendment 1 that allows Florida homeowners to transfer a portion of their Save Our Homes taxable value reduction when they move to another homesteaded property in the State of Florida. Portability reduces the local government tax base by reducing taxable values of homesteaded properties. Portability benefits must be requested by taxpayers.

PROPERTY TAX is another term for ad valorem tax. See the definition for **AD VALOREM TAX**.

PROPRIETARY FUND is a fund category which often emulates the private sector and focuses on the measurement of net income. Expenditures are funded by user charges and fees.

PROPRIETARY FEES are home rule revenue sources, which are based on the assertion that local governments have the exclusive legal right to impose such fees. Examples of proprietary fees include admissions fees, franchise fees, user fees, and utility fees.

REGULATORY FEES are home rule revenue sources that may be imposed pursuant to a local government's police powers in the exercise of a sovereign function. Examples of regulatory fees include building permit fees, impact fees, inspection fees, and stormwater fees.

RESERVES AND REFUNDS refers to a budget category for funds required to meet both anticipated and unanticipated needs; the balance of anticipated earmarked revenues not required for operation in the budget year; estimated reimbursements to organizations, state, or federal governments for revenues received and not spent, and those required to be set aside by bond covenants.

RETAINED EARNINGS is a term the County uses as the amount of budget/cash set aside within an enterprise fund for possible, unforeseen expenditures. Similar to fund balance.

REVENUE are funds that governments receive as income, including such items as tax payments, fees for specific services, receipts from other governments, fines and forfeitures, grants, shared revenues, and interest income.

REVENUE BONDS are bonds usually sold for constructing or purchasing capital projects. Reliable revenue other than ad valorem taxes is pledged as the source for funding to pay bond principal and interest.

ROLLED-BACK RATE is the millage rate needed to be levied in the new fiscal year to generate the same amount of tax dollars as adopted in the previous fiscal year. Voter approved debt levies are excluded from the calculation. Value of new construction is excluded from the current year total. Rolled-back rate adjusts prior year for reappraisals based on market value of property and represents "no tax increase." The only source of additional tax revenue, if the rolled-back rate is levied, is the tax on new construction.

SAVE OUR HOMES is a voter approved amendment to the Florida Constitution which limits the size of the annual increase in the assessed value of owner-occupied residential properties which have homestead status. Increases in the annual assessment of homesteaded property shall not exceed the lower of either 1) three percent (3%) of the assessment of the prior year or 2) the percent increase in the Consumer Price Index for all urban consumers in the United States.

SPECIAL ASSESSMENT is the term used to designate a unique charge that government units can assess against real estate parcels for certain public projects.

SPECIAL REVENUE FUNDS are funds used to account for proceeds of specific revenue sources (other than special assessments, expendable trusts, or major capital projects) that are legally restricted to expenditures for specified purposes.

STATUTE is a written law enacted by a duly organized and constituted legislative body. Citations are often followed by "F.S." to indicate Florida Statute.

TANGIBLE PERSONAL PROPERTY is the non-real estate property, excluding motor vehicles, inventory, and household goods, that is owned by business enterprises and subject to ad valorem taxation. Constitutional Amendment 1 provides that the first \$25,000 of tangible personal property is exempt from ad valorem taxes starting with FY 09. It also imposes a 10% cap on annual increases in tangible property valuation.

TAX RATE is the amount of tax stated in terms of a unit of the tax base. For example, 5.000 mills yield \$5 per \$1,000 of taxable value.

TAXABLE VALUE is the value used for computing ad valorem taxes levied against property. Taxable value is the assessed value less any exemptions allowed by law. The most common exemption is the \$25,000 homestead exemption allowed when the owner uses the property as a principal residence, and an additional homestead exemption of \$25,000 on assessed value between \$50,000 and \$75,000 enacted as part of Constitutional Amendment 1 in January of 2008. Exemptions are also granted for disability, government owned and non-profit owned property.

TENTATIVE BUDGET is the County Manager's recommendation of the budget plan to the Board of County Commissioners.

TRANSFER IN/OUT TO CONSTITUTIONALS. There are five elected constitutional officers per Florida Constitution; the expenditure budgets for these officers are transferred out to each entity to manage on its own and revenues received from them are also accounted and recorded separately, in order to meet GASB/GAAP and statutory requirements. The details of the budgets are managed by the officers and not through the County system.

TRUTH IN MILLAGE LAW (TRIM) is a Florida Law enacted in 1980 which changed the budget process for local taxing governments. It was designed to keep the public informed about the taxing intentions of various taxing authorities.

TRUST AND AGENCY FUNDS are funds used to account for assets held by the County in a trustee capacity or as an agent for individuals, private organizations, other governments, and/or other funds.

USER (FEES) CHARGES are payments of a fee for receipt of a public service by those individuals benefiting from the service.

UNASSIGNED FUND BALANCE is the residual classification that includes amounts that are not included in other classifications. Unassigned amounts are the portion of fund balance which is not obligated or specifically designated and available for any purpose. The General Fund is the only accounting fund that can report unassigned fund balance.

UNINCORPORATED AREA is the portion of the County not within the boundaries of any municipality.

ABBREVIATIONS & ACRONYMS

AAA	Automatic Aid Agreement - assistance that is dispatched automatically by a contractual agreement between two fire departments, communities, or fire districts.
ACF	Alachua County Forever https://alachuacounty.us/Depts/LandConservation/Pages/LandConservation.aspx
ACFR	Alachua County Fire Rescue https://www.alachuacounty.us/Depts/PublicSafety/Pages/fr.aspx
ACLD	Alachua County Library District https://www.aclib.us/
ACPA	Alachua County Property Appraiser https://www.acpafl.org/
ACSO	Alachua County Sheriff's Office https://acso.us/
ADA	Americans with Disabilities Act - federal civil rights law that prohibits discrimination against people with disabilities in everyday activities. The ADA prohibits discrimination on the basis of disability just as other civil rights laws prohibit discrimination on the basis of race, color, sex, national origin, age, and religion. The ADA guarantees that people with disabilities have the same opportunities as everyone else to enjoy employment opportunities, purchase goods and services, and participate in state and local government programs.
AFDC	Aid to Families with Dependent Children - established by the Social Security Act of 1935 as a grant program to enable states to provide cash welfare payments for needy children who had been deprived of parental support or care because their father or mother was absent from the home, incapacitated, deceased, or unemployed.
ALS	Advanced Life Support - a set of life-saving protocols and skills that extend beyond Basic Life Support (BLS). It is used to provide urgent treatment for cardiac emergencies such as cardiac arrest, stroke, myocardial infarction, and other conditions.
ARP or ARPA	American Rescue Plan Act – federal aid that delivered \$350 billion to state, territorial, local, and Tribal governments across the country to support their response to and recovery from the COVID-19 public health emergency.
BCC or BOCC	Board of County Commissioners https://www.alachuacounty.us/Depts/BOCC/Pages/BOCC.aspx
CABHI	Cooperative Agreements to Benefit Homeless Individuals - CABHI Federal grants will increase capacity to provide accessible, effective, comprehensive, coordinated, integrated, and evidence-based treatment services; permanent supportive housing; peer supports; and other critical services.

CAPP	Community Agency Partnership Program - utilizes a competitive funding process for programs offered by area non-profit organizations that reduce the impact of poverty among Alachua County residents.
CARES Act	Coronavirus Aid, Relief, and Economic Security Act – federal funding implemented a variety of programs to address issues related to the onset of the COVID-19 pandemic. The Consolidated Appropriations Act continued many of these programs by adding new phases, new allocations, and new guidance to address issues related to the continuation of the COVID-19 pandemic.
CBFP	Capital Budget and Financial Plan https://alachuacounty.us/Depts/OMB/BudgetInformation/Pages/BudgetBook.aspx
CBA	Covenant to Budget and Appropriate – legally available non-ad valorem revenue that is used to pay debt.
CCC	Combined Communications Center – joint dispatch services for Alachua County.
CDBG	Community Development Block Grant – Federal program supports community development activities to build stronger and more resilient communities. To support community development, activities are identified through an ongoing process.
CDC	Centers for Disease Control and Prevention https://www.cdc.gov/index.htm
CEMP	Comprehensive Emergency Management Plan - in accordance with 27P-6.0023, Florida Administrative Code, County Comprehensive Emergency Management Plans and County Emergency Management Programs shall comply with established criteria.
CHOICES	Community Health Offering Innovative Care and Educational Services - created by the Board of County Commissioners (BoCC) and supported by residents of Alachua County via a voter-approved local referendum in August, 2004. The enabling state legislation, Florida Statute Chapter 212, allows counties to levy a special sales tax to fund health care needs.
CIE	Capital Improvement Element [of the Comprehensive Plan] – a component of a comprehensive plan adopted pursuant to Chapter 70 of this title which sets out projected needs for system improvements during a planning horizon established in the comprehensive plan, a schedule of capital improvements that will meet the anticipated need for system improvements, and a description of anticipated funding sources for each required improvement.
CIP	Capital Improvement Plan - lays out the financing, location, and timing for capital improvement projects over several years. A capital improvement plan typically consists of one or more capital improvement projects, which are financed through a capital budget.

CCIP	Comprehensive Capital Improvements Program https://alachuacounty.us/Depts/OMB/BudgetInformation/Pages/BudgetBook.aspx
CJMHSAG	Criminal Justice, Mental Health, and Substance Abuse Grant - State of Florida grant program.
CM	County Manager - County Manager directs the County's organizational, operational, management, budget and administrative operations and activities as well as providing oversight for all Division Heads in the County.
COOP	Continuity of Operations Plan - effort within individual agencies to ensure they can continue to perform their mission essential functions during a wide range of emergencies. It's the initiative that ensures that governments, departments, businesses, and agencies are able to continue their essential daily functions. COOP requires planning for any event – natural, human-caused, technological threats and national security emergency – causing an agency to relocate its operations to an alternate or other continuity site to assure continuance of its essential functions.
CP	Capital Projects - a project to construct either new facilities or make significant, long-term renewal improvements to existing facilities.
CPI	Consumer Price Index - measures the monthly change in prices paid by U.S. consumers. The Bureau of Labor Statistics (BLS) calculates the CPI as a weighted average of prices for a basket of goods and services representative of aggregate U.S. consumer spending.
CSP	Community Stabilization Program - provides engagement that focuses on the revitalization of challenged neighborhoods and community. CSP also focuses on building partnerships with businesses, faith-based organizations, neighborhoods, educational institutions, other County departments, and social services agencies that address issues related to poverty, health, and well-being.
CSSP	Community Self Sufficiency Program - is designed to break the cycle of poverty and improve the quality of life of those citizens in need of supportive services. The CSSP provides support and guidance to the clients receiving services from divisions within Alachua County Department of Community Support Services and other County Departments.
CST	Centralized Screening Team - screens eligible detainees who remain in custody after First Court Appearance to determine eligibility for any court related programs.
DEO	(Florida's) Department of Economic Opportunity https://www.floridajobs.org/
DOR	(Florida's) Department of Revenue https://floridarevenue.com/Pages/default.aspx
E-911	Enhanced 911 - part of the 911 system that automatically ties a location to the call—whether it's a specific address or coordinates.

EAR	Evaluation and Appraisal Report - Pursuant to Rule Chapter 73C-49, Florida Administrative Code, at least every seven years, local governments shall determine whether the need exists to amend the comprehensive plan to reflect changes in state requirements since the last time the Comprehensive Plan was updated.
EBU	Equivalent Benefit Units - the assessment unit used to determine the assessment for each tax parcel included on the assessment roll.
E-CIP	Energy Conservation Investment Program - promote capital investments which conserve resources and reduce utility costs. The policy is intended as an annual investment in projects that promote utility conservation, efficiency and or renewable energy.
EDAC	Economic Development Advisory Committee - advises the County Commission on issues related to economic development.
EEO	Equal Employment Opportunity - ensures that everyone is treated fairly in employment decisions, including hiring, promotion, and compensation. It prohibits discrimination based on characteristics like race, gender, age, religion, and disability, ensuring that all individuals have an equal chance for employment.
EMS	Emergency Medical Services - system that responds to emergencies in need of highly skilled pre-hospital clinicians.
EO	Equal Opportunity https://alachuacounty.us/Depts/EO/Pages/EqualOpportunities.aspx
EOC	Emergency Operations Center https://alachuacounty.us/Depts/EM/Pages/EM.aspx
EPD	[Alachua County] Environmental Protection Department https://alachuacounty.us/Depts/epd/Pages/EPD.aspx
ER	Emergency Room - department of a hospital that provides immediate treatment for acute illnesses and trauma.
ERP	Enterprise Resource Planning - a platform companies use to manage and integrate the essential parts of their businesses.
ERU	Equivalent Residential Unit - a billing unit for the amount of storm water runoff from the impervious area of the average-sized residential parcel. It is a measure that serves to compare runoff generated by different size and type of properties with different storm water generation characteristics.
ESF	Emergency Support Function - grouping of governmental and certain private sector capabilities into an organizational structure to provide support, resources, program implementation, and services that are most likely needed to save lives, protect property and the environment.
EWIT	Empowering Women in Technology Startups https://innovate.research.ufl.edu/2019/01/09/empowering-women-in-technology-startups/

FAC	Florida Association of Counties https://www.fl-counties.com/
FDEP	Florida Department of Environmental Protection https://floridadep.gov/
FDLE	Florida Department of Law Enforcement https://www.fdle.state.fl.us/About-Us
FDOT	Florida Department of Transportation https://www.fdot.gov/
FEMA	Federal Emergency Management Agency https://www.fema.gov/
FRS	Florida Retirement System https://www.dms.myflorida.com/workforce_operations/retirement
FS	Florida Statutes - a permanent collection of state laws organized by subject area into a code made up of titles, chapters, parts, and sections. The Florida Statutes are updated annually by laws that create, amend, transfer, or repeal statutory material.
FTE	Full-Time Equivalent [Position] - means the total number of regular straight-time hours worked (i.e., not including overtime or holiday hours worked) by employees divided by the number of compensable hours applicable to each fiscal year.
FY	Fiscal Year - accounting period is defined as a period of 12 months that the government uses for its accounting purposes. Alachua County Fiscal year begins October 1 through September 30; as does the Federal government, The State of Florida uses the fiscal year July 1 through June 30.
GAAP	Generally Accepted Accounting Principles - standards that encompass the details, complexities, and legalities of business and corporate accounting. The Financial Accounting Standards Board (FASB) uses GAAP as the foundation for its comprehensive set of approved accounting methods and practices.
GALP	Guardian Ad Litem Program https://www.myfloridalegal.com/victim-services-providers/guardian-ad-litem-8th-judicial-circuit
GASB	Government Accounting Standards Board - establishes accounting and financial reporting standards for U.S. state and local governments that follow generally accepted accounting principles (GAAP). The Governmental Accounting Research System™ (GARS) provides access to those standards.
GFOA	Government Finance Officers Association https://www.gfoa.org/
GIS	Geographic Information Systems - a system that creates, manages, analyzes & maps all types of data.

GO	General Obligation [Bonds] - a municipal bond backed solely by the credit and taxing power of the issuing jurisdiction. The jurisdiction pledges its full faith and credit to their repayment.
GOC	Gainesville Opportunity Center https://goclubhouse.org/
GPD	Gainesville Police Department https://police.gainesvillefl.gov/Home
GRU	Gainesville Regional Utilities https://www.gru.com/
GSC	Gainesville Sports Commission https://www.gainesvillesportscommission.com/
HAVA	Help America Vote Act - passed by the United States Congress to make sweeping reforms to the nation's voting process. HAVA addresses improvements to voting systems and voter access that were identified following the 2000 election.
HIPAA	Health Insurance Portability & Accountability Act - federal law that required the creation of national standards to protect sensitive patient health information from being disclosed without the patient's consent or knowledge.
HR	Human Resources https://alachuacounty.us/Depts/HR/Pages/HumanResources.aspx
HSIP	Highway Safety Improvement Plan - federal-aid program with the purpose to achieve a significant reduction in traffic fatalities and serious injuries on all public roads, including non-State-owned roads and roads on tribal land. The HSIP requires a data-driven, strategic approach to improving highway safety on all public roads with a focus on performance.
HUD	Housing & Urban Development [Department] https://www.hud.gov/
HVAC	Heating, Ventilation & Air Conditioning - comfort system used to heat and cool buildings.
ICMA	International City/Council Management Association https://icma.org/
IG	Innovation Gainesville https://gainesvilleinnovationdistrict.com/
IFAS	Institute of Food and Agricultural Sciences https://sfyl.ifas.ufl.edu/alachua/
ITS	Information & Telecommunications Services https://alachuacounty.us/Depts/ITS/Pages/ITS.aspx
LDR	Land Development Regulations - ordinance enacted by a local governing body for the regulation of any aspect of development, including a subdivision, building construction, landscaping, tree protection, or sign regulation or any other regulation concerning the development of land.

LMS	Local Mitigation Strategy - identify the natural hazards that may affect a single or multiple local jurisdictions, such as a town, city, or county.
LOS	Level of Service - number of units of capacity per unit of demand, or similar objective measure of the extent or degree of service provided by a public facility.
LRSP	Local Road Safety Plan - provides a framework for identifying, analyzing, and prioritizing roadway safety improvements on local roads.
MHFA	Mental Health First Aid - help you give to someone developing a mental health problem, experiencing a worsening of a mental health problem or in a mental health crisis.
MRT	Mobile Response Team - meant to provide 24/7 emergency behavioral health care to anyone in the state of Florida. These teams are prepared to meet anyone having a severe emotional or behavioral health crisis in their home, school, or wherever they are.
MSA	Metropolitan Statistical Area - geographic entity based on a county or a group of counties with at least one urbanized area with a population of at least 50,000 and adjacent counties with economic ties to the central area.
MSBU	Municipal Services Benefit Unit - a special assessment on a one-time benefit for improvements within an established district without ongoing maintenance requirements.
MSTU	Municipal Services Taxing Unit - a tax based on the assessed property value and addresses capital improvements that typically require continued maintenance obligations.
MTPO	Metropolitan Transportation Planning Organization - is responsible for the continuing, comprehensive, and cooperative urban transportation planning program for the Gainesville Metropolitan Area. This planning program is required in order to receive federal and state funds for highway, transit, bicycle, and pedestrian transportation projects. http://www.ncfrpc.org/mtpo/
NACo	National Association of Counties https://www.naco.org/
NAPSA	National Association of Pre-trial Service Agencies https://napsa.memberclicks.net/home
NPDES	National Pollutant Discharge Elimination System - permit program addresses water pollution by regulating point sources that discharge pollutants to waters of the United States.
NWRDC	Northwest Regional Data Center https://www.nwrdc.fsu.edu/
ODT	[Office of] Organizational Development & Training https://alachuacounty.us/Depts/HR/Pages/HumanResources.aspx
OMB	Office of Management & Budget https://alachuacounty.us/Depts/OMB/Pages/OMB.aspx

PDRP	Post Disaster Redevelopment Plan - to facilitate pre- disaster planning in a way that guides long-term recovery efforts (five years or. more) following a disaster.
PM	Performance Management - performance management comprises the concerted actions an organization takes to apply objective information to management and policy making in order to improve results. Performance management uses evidence from measurement to support governmental planning, funding, and operations.
PPE	Personal Protective Equipment - equipment worn to minimize exposure to hazards that cause serious workplace injuries and illnesses. These injuries and illnesses may result from contact with chemical, radiological, physical, electrical, mechanical, or other workplace hazards.
PSH	Permanent Supportive Housing - housing assistance (e.g., long-term leasing or rental assistance) and supportive services are provided to assist households with at least one member (adult or child) with a disability in achieving housing stability.
QTI	Qualified Target Industry - tool available to Florida communities to encourage quality job growth in targeted high value-added businesses. If approved, the applicant may receive refunds on the taxes it pays.
RFP	Request for Proposals - procurement tool used in negotiated acquisitions to communicate government requirements to prospective contractors and to solicit proposals.
RRH	Rapid Rehousing - provides short-term rental assistance and services. The goals are to help people obtain housing quickly, increase self-sufficiency, and stay housed.
SAMSA	Substance Abuse and Mental Health Administration - agency within the U.S. Department of Health and Human Services that leads public health efforts to advance the behavioral health of the nation.
SF	Santa Fe College https://www.sfcollege.edu/
SF CIED	Santa Fe Center for Innovation and Economic Development https://www.sfcollege.edu/incubators/
SF GTEC	Santa Fe Gainesville Technology Entrepreneurship Center - a community program providing early-stage startup companies with tools, training, and infrastructure to help them get started, grow, and develop into financially viable enterprises.
SHIP	State Housing Initiative Partnership - provides funds to local governments as an incentive to create partnerships that produce and preserve affordable homeownership and multifamily housing. The program was designed to serve very low-, low- and moderate-income families. SHIP funds are distributed on an entitlement basis to all 67 counties and 55 Community Development Block Grant entitlement cities in Florida.

SJRWMD	St. Johns River Water Management District https://www.sjrwmd.com/
SOE	Supervisor of Elections https://www.votealachua.com/
TEFRA	Tax Equity & Fiscal Responsibility Act of 1982 - Tax Equity and Fiscal Responsibility Act of 1982 (TEFRA) is a law passed in 1982 that was designed to reduce the federal budget deficit through a combination of tax increases, spending cuts, and tax reform measures.
TDC	Tourist Development Council - Makes recommendations for the use of the Tourist Development Tax Revenue and performs other duties to promote Tourism.
TRIM	Truth-In-Millage - 1980, the Florida Legislature passed the Truth in Millage (TRIM) Act. This law is designed to inform taxpayers which governmental entity is responsible for the taxes levied and the amount of tax liability taxpayers owe to each taxing authority.
UF	University of Florida https://www.ufl.edu/
ULDC	Unified Land Development Code - collection of zoning, subdivision and other regulations that implement the policies of the Comprehensive Plan. New development in the unincorporated area is required to meet the standards of the ULDC.
UPS	Uninterruptible Power Supply - type of continual power system that provides automated backup electric power when the input power source fails.
VA	Veterans Affairs [Department of] - federal agency providing health, education, disability, and financial benefits earned by Veterans of the United States Armed Forces.
VCA	Volunteer Child Advocate - through the Guardian Ad Litem Program Volunteer Child Advocates visit children regularly to understand their circumstances, wishes, and needs.
VCB	Visitors & Convention Bureau https://www.visitgainesville.com/
VOCA	Victims of Crime Act - VOCA grant provides program funding to support and assist victims of violent and traumatic crime in Alachua, Bradford, and Union Counties.
WSPP	Wild Spaces Public Places https://alachuacounty.us/Depts/LandConservation/Pages/LandConservation.aspx
YES	Youth Employment Services https://www.childrenstrustofalachuacounty.us/programs/page/teenswork-alachua

Alachua County

Florida's 24th most populous county
with 1.3% of Florida's population



Census Population

Census Population	Alachua County	Florida
1980 Census	151,369	9,746,961
1990 Census	181,596	12,938,071
2000 Census	217,955	15,982,824
2010 Census	247,336	18,801,332
2020 Census	278,468	21,538,187
% change 2010-2020	12.6%	14.6%
Age		
% Under 18 years of age	18.2%	19.5%
% Aged 65 and over	15.1%	21.2%
Median Age	32.2	43.0
Gender		
% Male	48.1%	48.6%
% Female	51.9%	51.4%
Race (alone) & Ethnicity		
% Not Hispanic-White	57.6%	51.5%
% Not Hispanic-Black or African American	18.4%	14.5%
% Not Hispanic-American Indian and Alaska Native	0.2%	0.2%
% Not Hispanic-Asian	6.4%	2.9%
% Not Hispanic-Native Hawaiian and Other Pacific Islander	0.0%	0.1%
% Not Hispanic-Some Other Race	0.6%	0.6%
% Not Hispanic-Two or More Races	4.7%	3.7%
% Hispanic or Latino (of any race)	12.1%	26.5%

Population Estimates

	Alachua County	Florida
2021 Estimate	284,607	21,898,945
% change 2020-2021	2.2%	1.7%
2022 Estimate	287,872	22,276,132
% change 2020-2022	3.4%	3.4%
2023 Estimate	293,040	22,634,867
% change 2020-2023	5.2%	5.1%
2024 Estimate	296,313	23,014,551
% change 2020-2024	6.4%	6.9%
Based on 2023 Estimate		
2025	300,783	23,292,200
2030	316,957	24,698,545
2035	329,319	25,814,954
2040	338,390	26,682,030
2045	345,608	27,409,376
2050	351,991	28,065,018

Population Characteristics

	Alachua County	Florida
(% of total persons aged 5 and over)		
Speak only English	83.9%	69.9%
Speak a language other than English	16.1%	30.1%
Speak English "very well"	12.7%	18.0%
Place of birth		
Foreign born	11.4%	21.4%
Veteran status		
Civilian population 18 and over	6.4%	7.7%

Migration

Residence 1 Year Ago	Alachua County	Florida
Persons aged 1 and over		
Same house	77.6%	86.0%
Different house in the U.S.	21.5%	13.0%
Same county in Florida	10.5%	6.9%
Different county in Florida	8.1%	3.1%
Different county in another state	3.0%	3.0%
Abroad	0.9%	1.0%

Real Gross Domestic Product

Real GDP (Thousands of Chained 2017 Dollars)	Alachua County	Florida
2017 GDP	13,230,632	1,014,866,863
Percent of the State	1.3%	
2018 GDP	13,699,099	1,050,433,812
Percent of the State	1.3%	
2019 GDP	14,130,088	1,084,913,903
Percent of the State	1.3%	
2020 GDP	14,002,876	1,069,758,799
Percent of the State	1.3%	
2021 GDP	15,014,305	1,170,526,307
Percent of the State	1.3%	
2022 GDP	15,617,706	1,239,883,625
Percent of the State	1.3%	
2023 GDP	16,176,855	1,292,787,615
Percent of the State	1.3%	

Population by Housing Type

	Alachua County	Florida
Household Population	260,839	21,073,604
Household Population per Occupied Housing Unit	2.31	2.47
Group Quarters Population	17,629	464,583

Census Housing

	Alachua County	Florida
Housing units	123,359	9,865,350
Occupied	112,723	8,529,067
Vacant	10,636	1,336,283

Building Permits

Units Permitted	Alachua County	Florida
2000	1,973	155,269
2010	454	38,679
2020	1,767	164,074
2021	2,179	213,494
2022	2,827	211,962
2023	1,556	193,788
2024	1,750	173,326

Density

Persons per square mile	Alachua County	Florida
2000	249.3	296.4
2010	282.7	350.6
2020	318.0	401.4
2023	334.7	421.9
2024	338.4	429.0

Households and Family Households

	Alachua County	Florida
Households		
Total households, 2000 Census	87,509	6,338,075
Family households, 2000 Census	47,819	4,210,760
% with own children under 18	46.2%	42.3%
Total households, 2010 Census	100,516	7,420,802
Family households, 2010 Census	53,500	4,835,475
% with own children under 18	41.3%	40.0%
Average Household Size, 2010 Census	2.32	2.48
Average Family Size, 2010 Census	2.91	3.01
Total households, 2020 Census	112,723	8,529,067
Family households, 2020 Census	60,557	5,571,482
% with own children under 18	40.2%	36.0%

According to Census definitions, a household includes all of the people who occupy a housing unit. The occupants may be a single family, one person living alone, two or more families living together, or any other group of related or unrelated people who share living quarters. A family includes a householder and one or more other people living in the same household who are related to the householder by birth, marriage, or adoption.
Census counts may be corrected for Census Count Question Resolution (CQR).

Employment and Labor Force

Establishments

2023

	Alachua County	Florida
All industries	8,275	878,947
Natural Resource & Mining	103	5,771
Construction	651	82,738
Manufacturing	209	25,599
Trade, Transportation and Utilities	1,322	151,500
Information	186	19,752
Financial Activities	775	95,132
Professional & Business Services	2,041	226,936
Education & Health Services	1,232	100,498
Leisure and Hospitality	822	66,309
Other Services	601	59,548
Government	132	5,830

Average Annual Employment

% of All Industries, 2023

	Alachua County	Florida
All industries	138,531	9,678,557
Natural Resource & Mining	1.1%	0.7%
Construction	4.1%	6.5%
Manufacturing	3.0%	4.4%
Trade, Transportation and Utilities	15.0%	20.2%
Information	1.1%	1.6%
Financial Activities	4.2%	6.9%
Professional & Business Services	11.5%	16.7%
Education & Health Services	21.1%	15.1%
Leisure and Hospitality	11.1%	13.4%
Other Services	2.3%	3.0%
Government	25.3%	11.2%

Industries may not add to the total due to confidentiality and unclassified.

Establishments

% of All Industries

	Alachua County	Florida
All industries	8,275	878,947
Natural Resource & Mining	1.2%	0.7%
Construction	7.9%	9.4%
Manufacturing	2.5%	2.9%
Trade, Transportation and Utilities	16.0%	17.2%
Information	2.2%	2.2%
Financial Activities	9.4%	10.8%
Professional & Business Services	24.7%	25.8%
Education & Health Services	14.9%	11.4%
Leisure and Hospitality	9.9%	7.5%
Other Services	7.3%	6.8%
Government	1.6%	0.7%

Average Annual Wage

2023

	Alachua County	Florida
All industries	\$61,446	\$66,446
Natural Resource & Mining	\$37,960	\$46,398
Construction	\$58,081	\$66,902
Manufacturing	\$70,134	\$78,331
Trade, Transportation and Utilities	\$47,637	\$59,161
Information	\$87,790	\$112,704
Financial Activities	\$72,824	\$101,130
Professional & Business Services	\$68,160	\$83,076
Education & Health Services	\$62,469	\$63,868
Leisure and Hospitality	\$27,021	\$35,528
Other Services	\$42,275	\$49,293
Government	\$80,100	\$67,715

Labor Force as Percent of Population

Aged 18 and Older

	Alachua County	Florida
2000	66.7%	61.8%
2010	62.7%	63.7%
2020	58.7%	58.0%
2021	58.7%	58.9%
2022	58.6%	59.8%
2023	59.7%	60.4%
2024	58.2%	60.3%

Unemployment Rate

	Alachua County	Florida
2000	3.0%	3.7%
2010	7.8%	10.8%
2020	5.8%	8.0%
2021	4.0%	4.7%
2022	3.1%	3.0%
2023	3.1%	2.9%
2024	3.8%	3.4%

Income and Financial Health

Personal Income (\$000s)

	Alachua County	Florida
2000	\$5,481,047	\$471,588,082
2010	\$8,792,539	\$730,690,145
% change 2000-2010	60.4%	54.9%
2020	\$13,339,533	\$1,220,782,745
% change 2010-2020	51.7%	67.1%
2021	\$14,539,654	\$1,358,786,260
% change 2020-2021	9.0%	11.3%
2022	\$14,890,571	\$1,436,107,237
% change 2021-2022	2.4%	5.7%
2023	\$15,979,104	\$1,553,426,399
% change 2022-2023	7.3%	8.2%

Earnings by Place of Work (\$000s)

	Alachua County	Florida
2000	\$4,473,884	\$308,751,767
2010	\$6,879,255	\$439,036,383
% change 2000-2010	53.8%	42.2%
2020	\$10,041,301	\$684,270,758
% change 2010-2020	46.0%	55.9%
2021	\$10,919,042	\$771,654,020
% change 2020-2021	8.7%	12.8%
2022	\$11,585,767	\$841,921,275
% change 2021-2022	6.1%	9.1%
2023	\$12,425,052	\$908,440,362
% change 2022-2023	7.2%	7.9%

Workers Aged 16 and Over

	Alachua County	Florida
Place of Work in Florida		
Worked outside county of residence	5.2%	17.2%
Travel Time to Work		
Mean travel time to work (minutes)	21.5	28

Per Capita Personal Income

	Alachua County	Florida
2000	\$25,072	\$29,387
2010	\$35,484	\$38,778
% change 2000-2010	41.5%	32.0%
2020	\$47,686	\$56,540
% change 2010-2020	34.4%	45.8%
2021	\$51,579	\$62,242
% change 2020-2021	8.2%	10.1%
2022	\$52,424	\$64,557
% change 2021-2022	1.6%	3.7%
2023	\$55,872	\$68,703
% change 2022-2023	6.6%	6.4%

Median Income

	Alachua County	Florida
Median Household Income	\$59,659	\$71,711
Median Family Income	\$94,435	\$86,127

Percent in Poverty, 2023

	Alachua County	Florida
All ages in poverty	18.5%	12.4%
Under age 18 in poverty	17.5%	16.0%
Related children age 5-17 in families in poverty	17.1%	15.3%

Personal Bankruptcy Filing Rate
(per 1,000 population)

	Alachua County	Florida
12-Month Period Ending December 31, 2023	0.52	1.20
12-Month Period Ending December 31, 2024	0.60	1.53
State Rank	59	NA

NonBusiness Chapter 7 & Chapter 13

Reported County Government Revenues and Expenditures

Revenue 2021-22	Alachua County	Florida*	Expenditures 2021-22	Alachua County	Florida*
Total - All Revenue Account Codes (\$000s)	\$980,433.6	\$100,987,094.3	Total - All Expenditure Account Codes (\$000s)	\$982,389.16	\$87,375,419.16
Per Capita \$	\$3,405.80	\$4,753.99	Per Capita \$	\$3,412.59	\$4,113.22
% of Total	100.0%	100.0%	% of Total	100.0%	86.5%
General Government Taxes (\$000s)	\$201,751.9	\$38,773,224.6	General Government Services** (\$000s)	\$501,397.57	\$36,715,485.34
Per Capita \$	\$700.84	\$1,825.26	Per Capita \$	\$1,741.74	\$1,728.39
% of Total	20.6%	38.4%	% of Total	51.0%	36.4%
Permits, Fee, and Special Assessments (\$000s)	\$36,808.1	\$4,209,936.0	Public Safety (\$000s)	\$161,810.83	\$13,363,472.90
Per Capita \$	\$127.86	\$198.18	Per Capita \$	\$562.09	\$629.09
% of Total	3.8%	4.2%	% of Total	16.5%	13.2%
Intergovernmental Revenues (\$000s)	\$57,958.0	\$8,275,034.7	Physical Environment (\$000s)	\$50,482.62	\$5,823,076.34
Per Capita \$	\$201.33	\$389.55	Per Capita \$	\$175.36	\$274.12
% of Total	5.9%	8.2%	% of Total	5.1%	5.8%
Charges for Services (\$000s)	\$612,726.0	\$25,774,652.2	Transportation (\$000s)	\$16,768.08	\$6,146,973.86
Per Capita \$	\$2,128.47	\$1,213.35	Per Capita \$	\$58.25	\$289.37
% of Total	62.5%	25.5%	% of Total	1.7%	6.1%
Judgments, Fines, and Forfeits (\$000s)	\$2,288.0	\$2,289,306.5	Economic Environment (\$000s)	\$15,816.05	\$2,095,127.71
Per Capita \$	\$7.95	\$107.77	Per Capita \$	\$54.94	\$98.63
% of Total	0.2%	2.3%	% of Total	1.6%	2.1%
Miscellaneous Revenues (\$000s)	\$8,594.3	\$8,397,909.0	Human Services (\$000s)	\$17,550.01	\$4,845,695.64
Per Capita \$	\$29.85	\$395.33	Per Capita \$	\$60.96	\$228.11
% of Total	0.9%	8.3%	% of Total	1.8%	4.8%
Other Sources (\$000s)	\$60,307.3	\$13,267,031.3	Culture / Recreation (\$000s)	\$26,315.31	\$2,101,309.57
Per Capita \$	\$209.49	\$624.55	Per Capita \$	\$91.41	\$98.92
% of Total	6.2%	13.1%	% of Total	2.7%	2.1%
			Other Uses and Non-Operating (\$000s)	\$59,237.30	\$12,196,205.02
			Per Capita \$	\$205.78	\$574.14
			% of Total	6.0%	12.1%
			Court-Related Expenditures (\$000s)	\$133,011.39	\$4,088,072.79
			Per Capita \$	\$462.05	\$192.45
			% of Total	13.5%	4.0%

* All County Governments Except Duval - The consolidated City of Jacksonville / Duval County figures are included in municipal totals rather than county government totals.

** (Not Court-Related)

Quality of Life

Crime	Alachua County	Florida
Crime rate, 2020 (index crimes per 100,000 population)	3,208.5	2,158.0
Admissions to prison FY 2023-24	629	27,227
Admissions to prison per 100,000 population FY 2023-24	212.3	118.3

Health Insurance Status

Percent Insured by Age Group	Alachua County	Florida
Under 65 years	89.8%	86.1%
Under 19 years	93.2%	92.7%
18 to 64 years	88.7%	83.8%

Education

Public Education Schools	Alachua County	Florida
Traditional Setting (2024-25)	School District	
Total (state total includes special districts)	54	3,791
Elementary	29	1,868
Middle	9	562
Senior High	11	728
Combination	5	633
Educational attainment		
Persons aged 25 and older	Alachua County	Florida
% HS graduate or higher	94.2%	89.6%
% bachelor's degree or higher	47.7%	33.2%

State and Local Taxation

2024	Alachua County	
	County-Wide	Not County-Wide*
County	7,6180	1,4588
School	6,2610	
Municipal		3,8072
Special Districts	1,4500	0,2145

* MSTU included in Not County-Wide "County" category

State Infrastructure

	Alachua County	Florida
Transportation		
State Highway		
Centerline Miles	295.0	12,189.9
Lane Miles	1,046.1	45,742.2
Conservation Land (land acres only)		
State-Owned (includes partially-owned)	76,409	5,689,323
% of Total Conservation Land (CL)	74.9%	54.9%
% of Total Area Land	13.6%	16.6%
% of Florida State-Owned CL	1.3%	

Other County Profiles

Criminal Justice County Profiles
School District Profiles

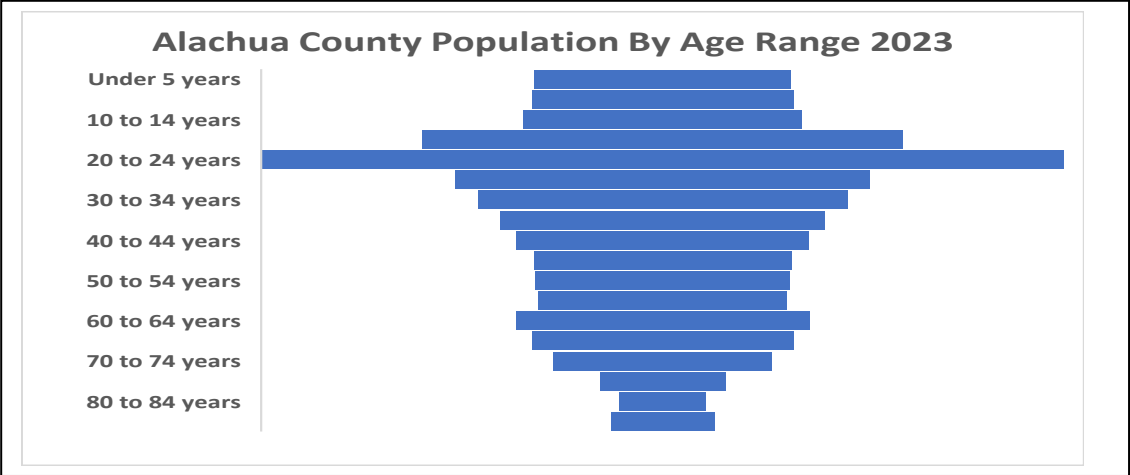
Prepared in May 2025 by: Florida Legislature
Office of Economic and Demographic Research
111 W. Madison Street, Suite 574
Tallahassee, FL 32399-6588
(850) 487-1402 <http://edr.state.fl.us>



Office of
Economic & Demographic Research

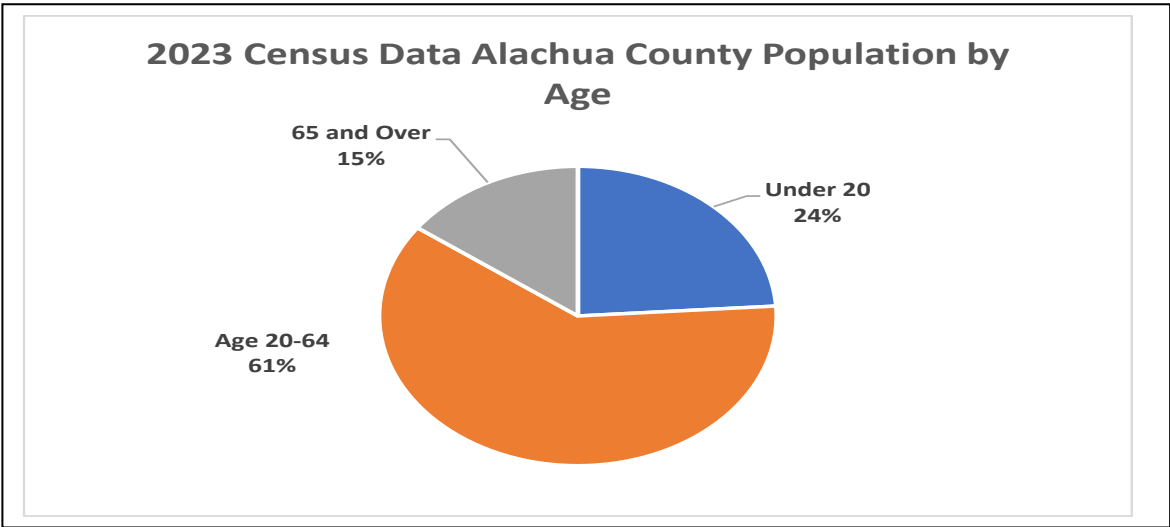
BUDGET RESEARCH & ECONOMIC FACTORS

DEMOGRAPHICS & POPULATION



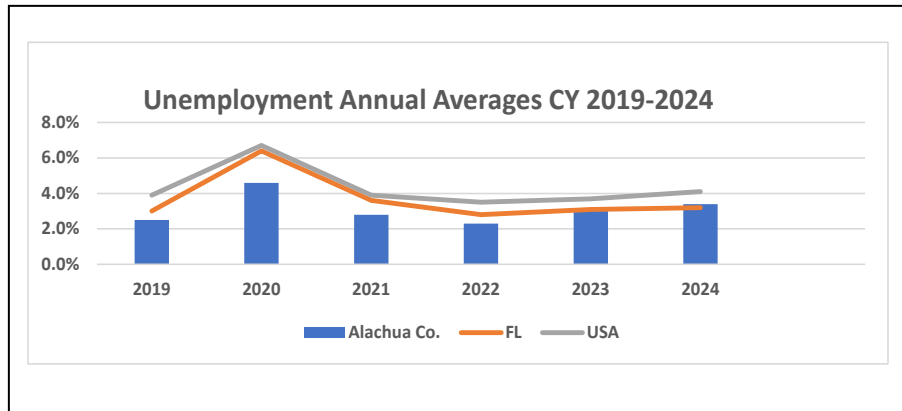
Alachua County’s Population per the 2024 Florida Bureau of Economic Research estimate is 296,313, a 1.1% increase over last year, with 61.46% living in incorporated areas and 38.54% in unincorporated areas. 2020 Total County population increased by 12.6% since the 2010 Census. Alachua County’s 2023 median age is 32.2.

County population of Veteran status consists of 5.27% of the population compared to 7.8% of the state population. *Source: US Census Bureau and Florida Bureau of Economic Research*

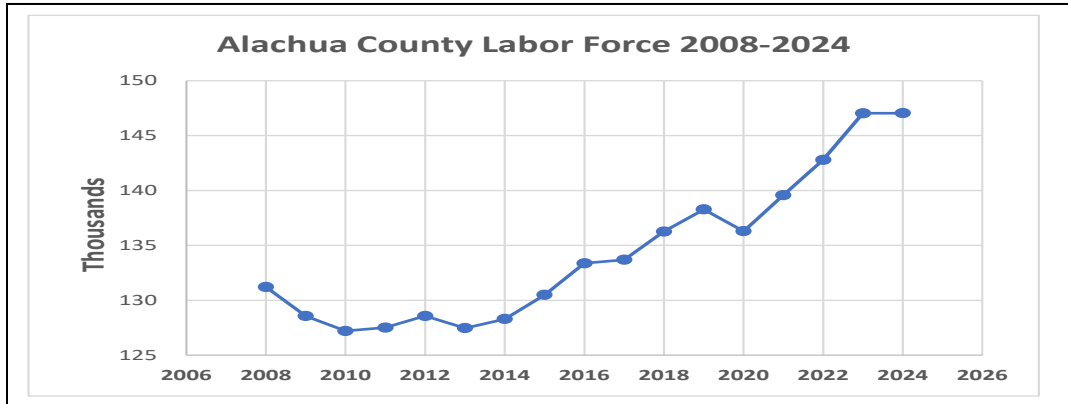


EMPLOYMENT & LABOR FORCE

County Labor Force chart utilizes data for the month of December, not seasonally adjusted and is taken from the Florida Department of Economic Opportunity, Bureau of Workforce Statistics and Economic Research, Local Area Unemployment Statistics.



Alachua County has a history of lower unemployment rates as compared to the State of Florida and the United States. 2024 the unemployment rate was 3.4%. The five-year County average was 3% and Florida was 3.8%. *Source: US Bureau of Labor Statistics*



The 10-year average is 138,480. *Source: Florida Jobs.org*

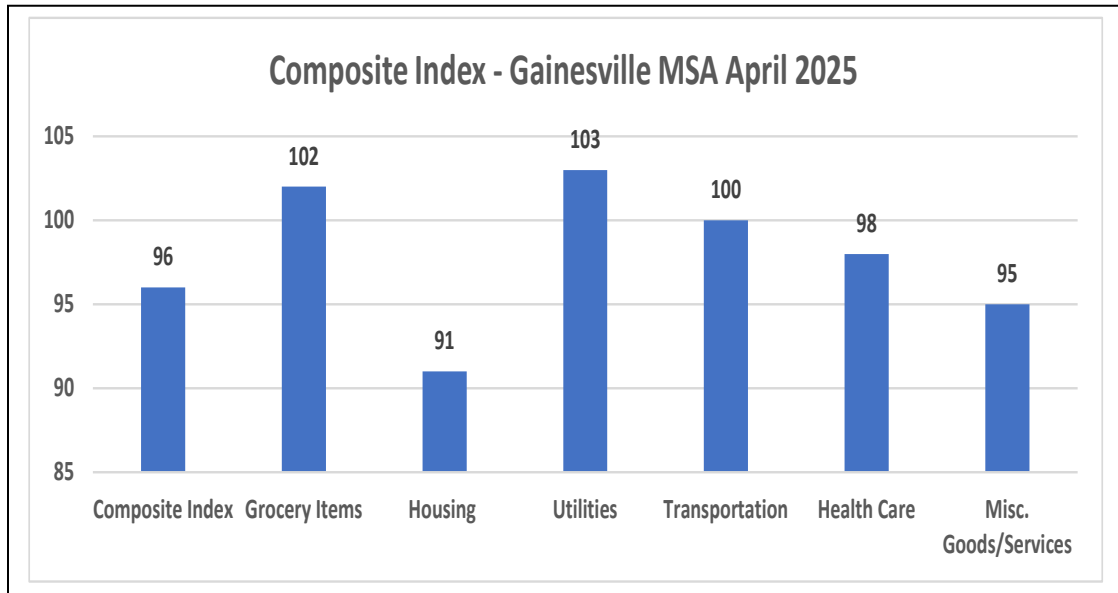
Top Employers	
Employer	Industry
1. University of Florida	Education
2. Shands Teaching Hospital	Healthcare
3. Alachua County School District	Education
4. Malcolm Randall Veterans Affairs Medical Center	Healthcare
5. Publix Supermarkets	Grocery
6. City of Gainesville	Government
7. North Florida Regional Medical Center	Healthcare
8. Santa Fe College	Education
9. Tacachale	Disability Center
10. Alachua County Board of County Commissioners	Government
<i>Source: Career Source North Central Florida Accessed June 2, 2025</i>	

Employment by Industry	Employment	%
1. State Government	32,500	19%
2. Education & Health Services	33,600	20%
3. Professional & Business Services	17,900	11%
4. Leisure & Hospitality	18,200	11%
5. Retail Trade	16,600	10%
6. Local Government	12,100	7%
7. Financial Activities	6,700	4%
8. Mining, Logging & Construction	7,300	4%
9. Federal Government	5,400	3%
10. Other Services	5,100	3%
11. Manufacturing	5,100	3%
12. Transportation, Warehousing & Utilities	4,600	3%
13. Wholesale Trade	3,400	2%
14. Information	1,900	1%
TOTAL	170,400	100%
<i>Source: floridajobs.org</i>		Through May 16, 2025

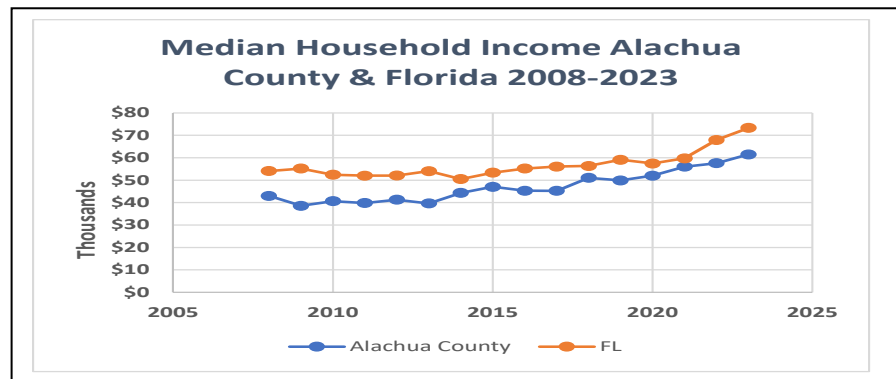
Employment By Sector/Industry	
Over-the-Year Change In Employment Sector April 2024-April 2025	
1. Education & Health Services	48,200
2. Transportation, Warehousing & Utilities	26,200
3. Total Government	18,400
4. Other Services	12,600
5. Construction	12,400
6. Mining, Logging & Construction	12,300
7. Professional & Business Services	12,200
8. Financial Activities	5,500
9. Leisure & Hospitality	3,100
10. Manufacturing	3,000
11. Information	2,600
TOTAL	156,500
Source: Floridajobs.org	

Employment by Sector	Count	Percentage
Agriculture, Forestry, Fishing and Hunting	996	0.80%
Mining, Quarrying, and Oil and Gas Extraction	32	0.03%
Utilities	357	0.29%
Construction	5,657	4.54%
Manufacturing	4,088	3.28%
Wholesale Trade	2,738	2.20%
Retail Trade	11,189	8.98%
Transportation and Warehousing	3,186	2.56%
Information	1,841	1.48%
Finance and Insurance	3,893	3.12%
Real Estate and Rental and Leasing	2,321	1.86%
Professional, Scientific, and Technical Services	6,950	5.58%
Management of Companies and Enterprises	649	0.52%
Administration & Support, Waste Management and Remediation Services	8,093	6.49%
Educational Services	22,796	18.29%
Health Care and Social Assistance	27,321	21.92%
Arts, Entertainment, and Recreation	1,631	1.31%
Accommodation and Food Services	10,422	8.36%
Other Services (excluding Public Administration)	2,656	2.13%
Public Administration	7,833	6.28%
Total	124,649	100.00%

INCOME & FINANCIAL STATS



Source: <https://www.bestplaces.net/cost-of-living>

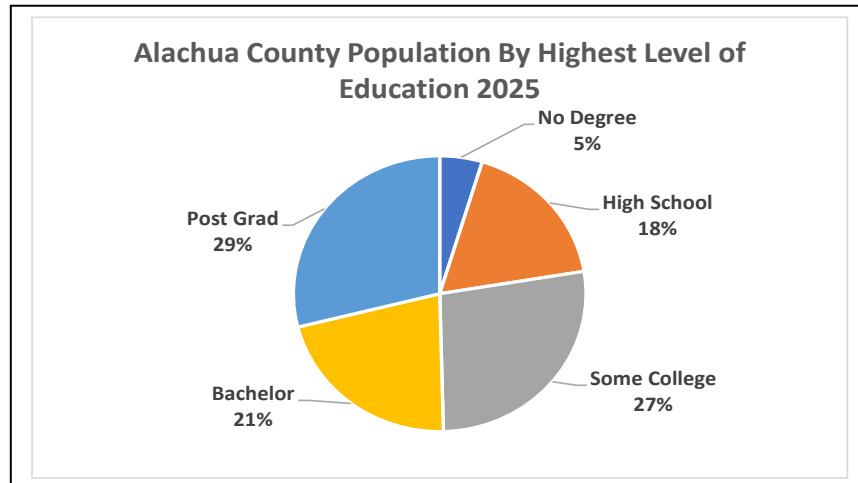
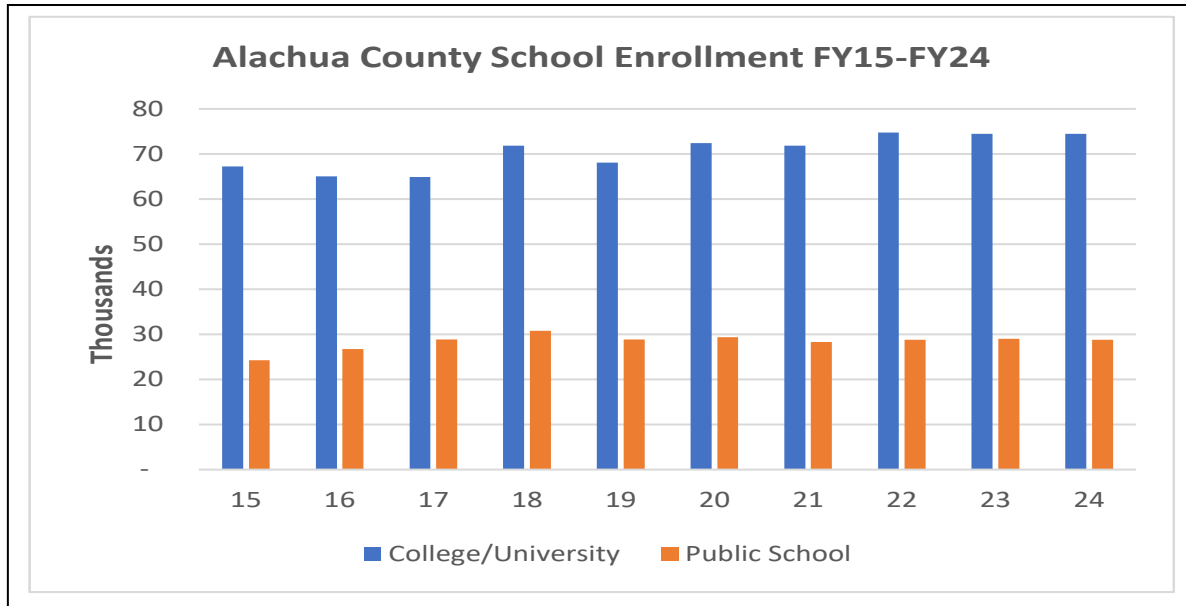


Consumer Price Index - South Bureau of Labor Statistics													
	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	AVG
FY21/FY20	1.6%	2.0%	2.9%	4.4%	5.6%	5.8%	5.8%	5.6%	5.8%	6.6%	7.2%	7.4%	5.1%
FY22/FY21	7.8%	8.4%	9.1%	8.8%	9.2%	9.8%	9.4%	8.9%	8.7%	8.1%	7.7%	7.0%	8.6%
FY23/FY22	6.9%	6.4%	5.3%	5.5%	4.4%	3.3%	3.4%	4.1%	4.2%	3.7%	3.4%	3.7%	4.5%
FY24/FY23	3.4%	3.7%	3.8%	3.3%	3.2%	2.9%	2.9%	2.3%	2.1%	2.5%	2.7%	2.8%	3.0%
FY25/FY24	2.8%	2.3%	1.9%	2.0%									2.2%

Alachua county's median household income is \$59,659 compared to the state median income of \$71,711. The median family income is \$94,435 compared to the state median family income of \$86,127 *Source: Florida Office of Economic & Demographic Research*

EDUCATION

Alachua County is home to the University of Florida and Santa Fe State College.

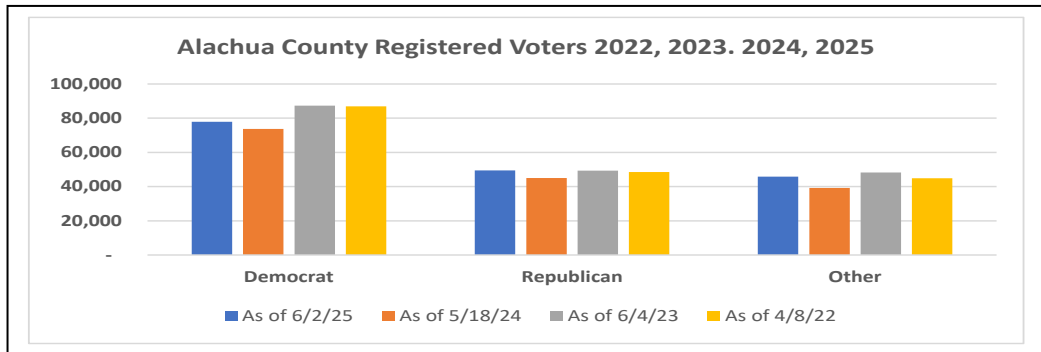


Alachua County Public Schools District Facts

85 Languages Spoken	16:1 Student/Instructional Employee Ratio	54% Certified Teachers with Advanced Degrees	29,000+ Total Students
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Committed to the success of every student. To find more information visit the school district's website at <https://www.sbac.edu/>.

VOTING INFORMATION



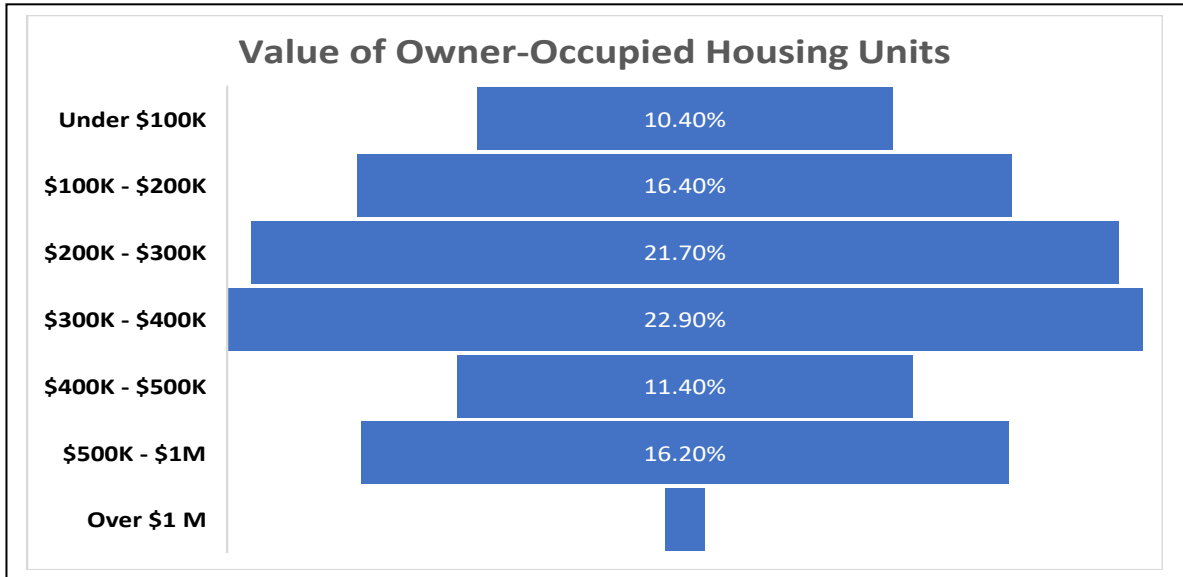
As of June 2, 2025, there are 173,081 registered voters, 15,195 more than May 18, 2024.

Source: Alachua County Supervisor of Elections

Election	Nov 2014	Nov 2016	Nov 2018	Nov 2020	Nov 2022	Nov 2024
Total Voters	157,849	177,952	180,938	190,451	180,902	163,369
Ballots Cast	79,236	130,979	116,172	143,633	96,195	138,156
% Voting In Election	50.20%	73.60%	64.21%	75.42%	53.18%	84.57%

For information about voter registration, redistricting boundaries and ballots please contact the Alachua County Supervisor of Elections Office. Phone 352-374-5252 or visit the website: <https://www.votealachua.com/>

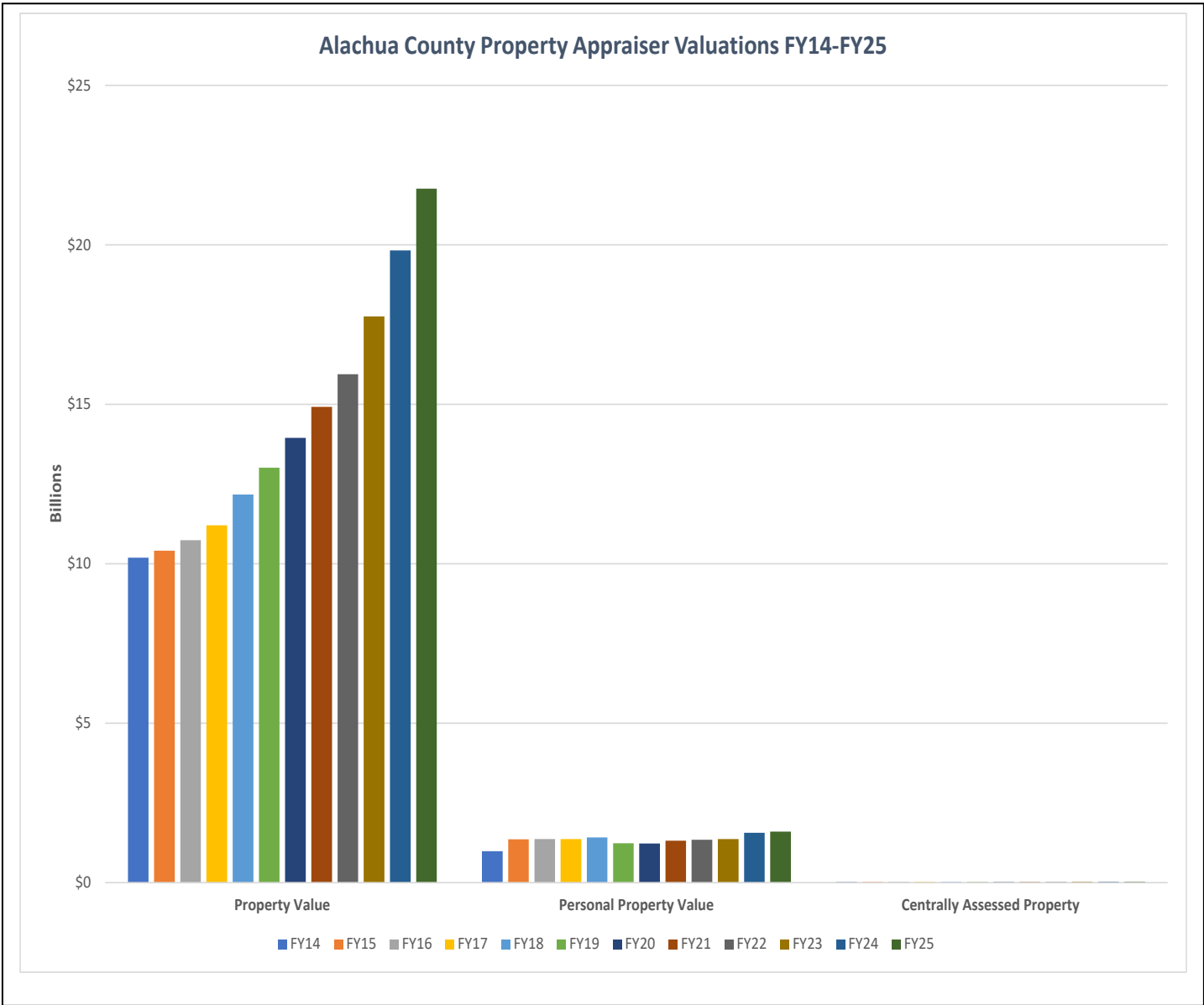
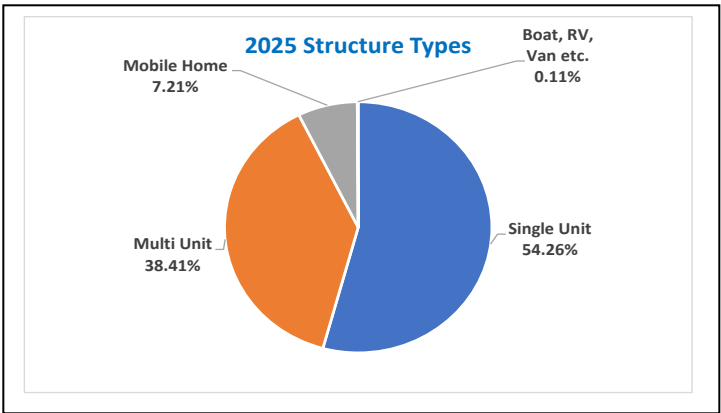
REAL ESTATE AND PROPERTY VALUES



Source: Census Reporter.org

The median listing home price in Alachua County, FL was \$345,500 in April 2025, trending upward 1.1% from April 2024. The median listing home price per square foot was \$206 with the median sale price per square foot of \$196.

Source: Redfin



Parcels By Type	2021	2022	2023	2024
Vacant Residential	8,399	8,708	8,948	8,456
Single family	61,597	62,376	63,281	64,875
Mobile Homes	5,531	5,562	5,608	5,638
Condos	7,201	7,200	7,199	7,215
Multi < 10 Units	1,594	1,596	1,609	1,608
Multi > 10 Units	337	341	357	375
Vacant Commercial & Industrial	1,389	1,367	1,329	1,377
Improved Commercial & Industrial	4,170	4,174	4,218	4,216
Agricultural	8,013	7,927	7,902	7,645
Institutional	1,044	1,048	1,048	1,044
Governmental	1,954	1,941	1,930	1,941
Other	4,102	4,074	3,874	3,652
Total Parcels	105,331	106,314	107,303	108,042
Homestead Exemptions	53,004	53,446	54,076	54,495

Source: Alachua County Property Appraiser

In 2024, Tangible Personal Property was responsible for approximately 7.2% (down from 10.5%) of the total taxable value for Alachua County. Total Tangible Taxable Value is \$1,686,298,992 which represents 9.7% of Total County Market Value. Total Personal Property Total Market Value is \$4,345,851,739 with 10,306 accounts.

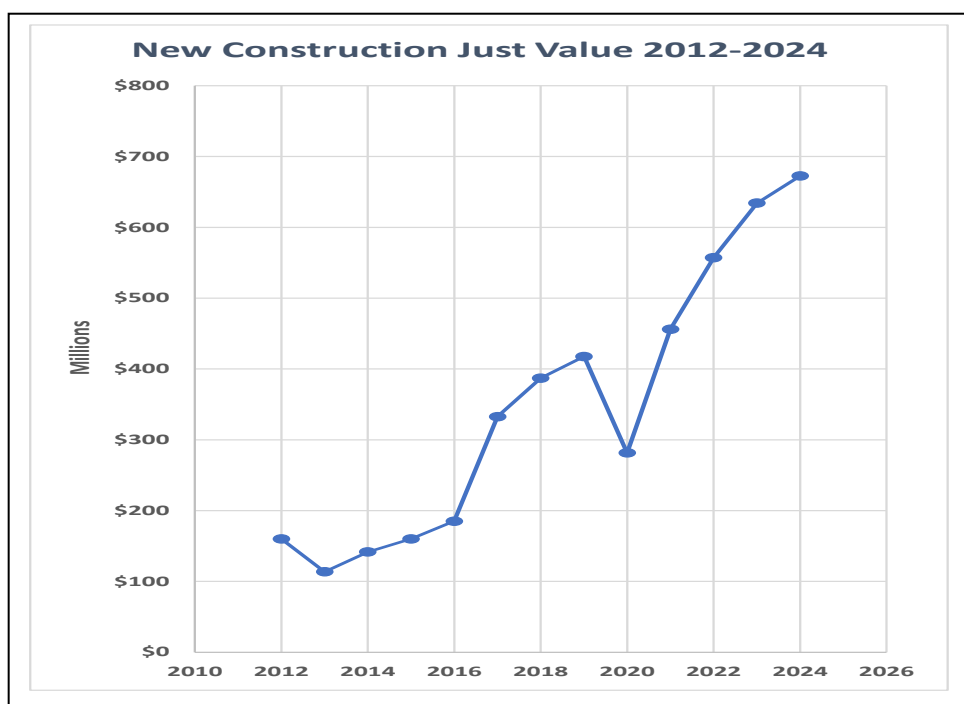
Alachua County			
Top Ten Tangible Personal Property Principal Taxpayers		Overall Taxable Value	% of Total Tax. Value
1	ARGOS USA LLC	\$145,702,993	8.64%
2	DUKE ENERGY FLORIDA LLC	\$124,473,869	7.38%
3	NORTH FLORIDA REGIONAL MEDICAL CENTER INC	\$93,480,946	5.54%
4	CLAY ELECTRIC COOPERATIVE INC	\$67,987,269	4.03%
5	COXXOM LLC	\$54,547,361	3.23%
6	SIVANCE LLC	\$45,221,487	2.68%
7	WALMART STORES EAST LP	\$44,967,442	2.67%
8	RESILIENCE GOVERNMENT SERVICES INC	\$38,415,777	2.28%
9	BELLSOUTH TELECOMMUNICATIONS LLC	\$38,198,754	2.27%
10	AT&T MOBILITY LLC	\$32,226,726	1.91%
TOTALS		\$685,222,624	40.63%
Source: Tangible Personal Property Alachua County Property Appraiser 2024 Annual Report.			

In 2024, the total real property taxable value was \$21,597,766,481.

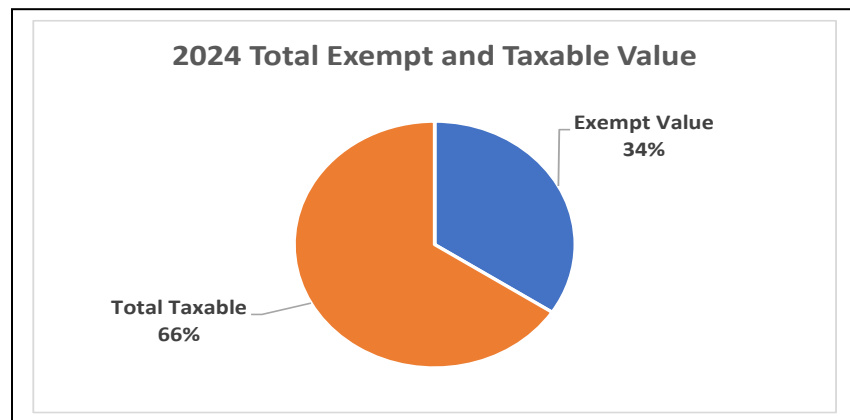
Alachua County			
Top Ten Real Property Taxpayers		Overall Taxable Value	% of Total Tax. Value
1	LM Gainesville LLC	\$110,526,900	0.51%
2	HCA Health Services of Florida Inc.	\$95,882,317	0.44%
3	Robert E Stanley	\$87,471,048	0.41%
4	UFORA LL LLC	\$74,025,800	0.34%
5	Gainesville Property Investors LLC	\$69,382,400	0.32%
6	Wal-Mart Stores East LP	\$63,959,268	0.30%
7	West 20 Owner LLC	\$62,295,200	0.29%
8	West University Gainesville Owner LLC	\$62,134,200	0.29%
9	Core Gainesville 13th & 3rd LLC	\$60,227,700	0.28%
10	Resilience Government Services Inc.	\$58,496,421	0.27%
TOTALS		\$744,401,254	3.45%

The Value Adjustment Board (VAB) provides property owners with the opportunity to appeal a property value or denied exemption. Per Florida Statutes, the petition filing period begins when the Notices of Proposed Property Taxes are mailed in August and ends 25 days later, usually in mid-September. In 2024, the number of Value Adjustment Board petitions was 509 down 54 from 509 in 2023 and there were 76 Value Adjustment Board Hearings, down 198 from 274 the previous year.

In 2024, new construction values increased \$38,242,400 over 2023. The trend history demonstrates the 79.85% increase in 2017 and the 62.05% increase in 2021. The 13-year average is 11.27%.



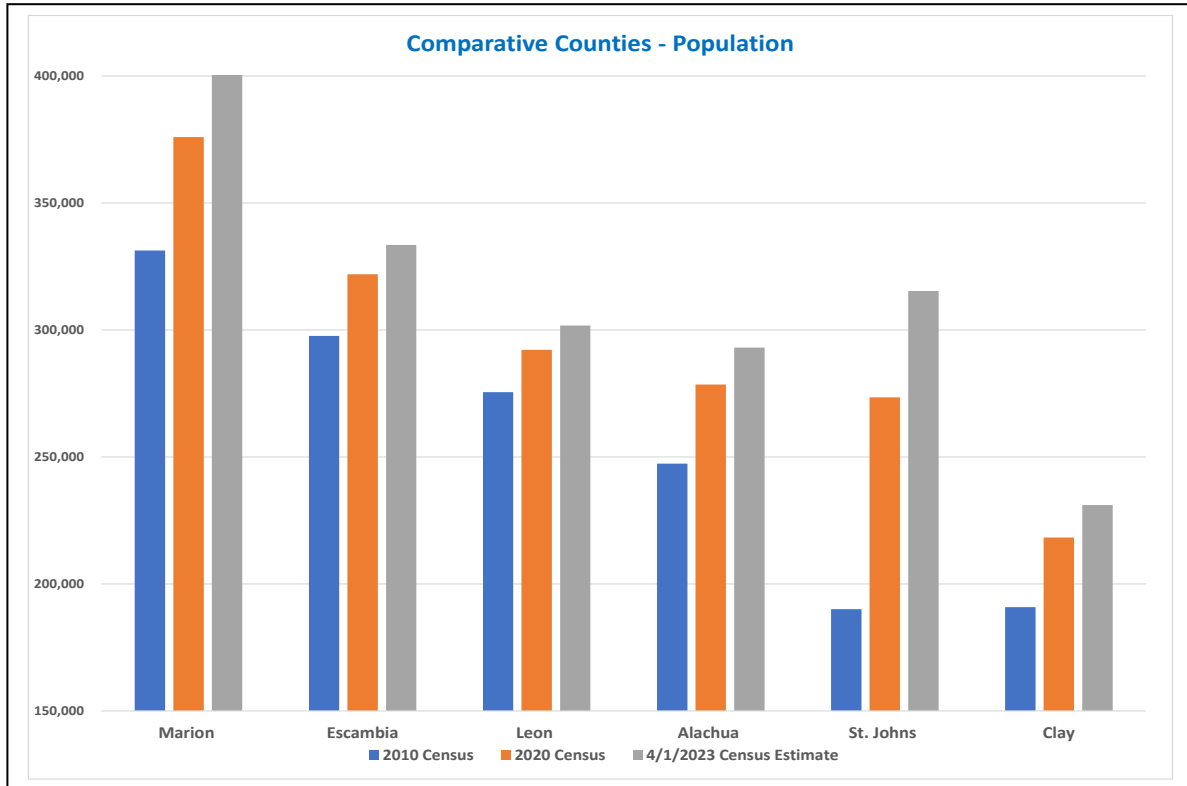
Property owners in Florida may be eligible for exemptions and additional benefits that can reduce their property tax liability. The homestead exemption and Save Our Homes assessment limitation help thousands of Florida homeowners save money on their property taxes every year. Further benefits are available to property owners with disabilities, senior citizens, veterans, and active-duty military service members, disabled first responders, and properties with specialized uses.



For more information, you can contact the Alachua County Property Appraiser at 352- 374-5230 or their website <https://www.acpaf1.org/>

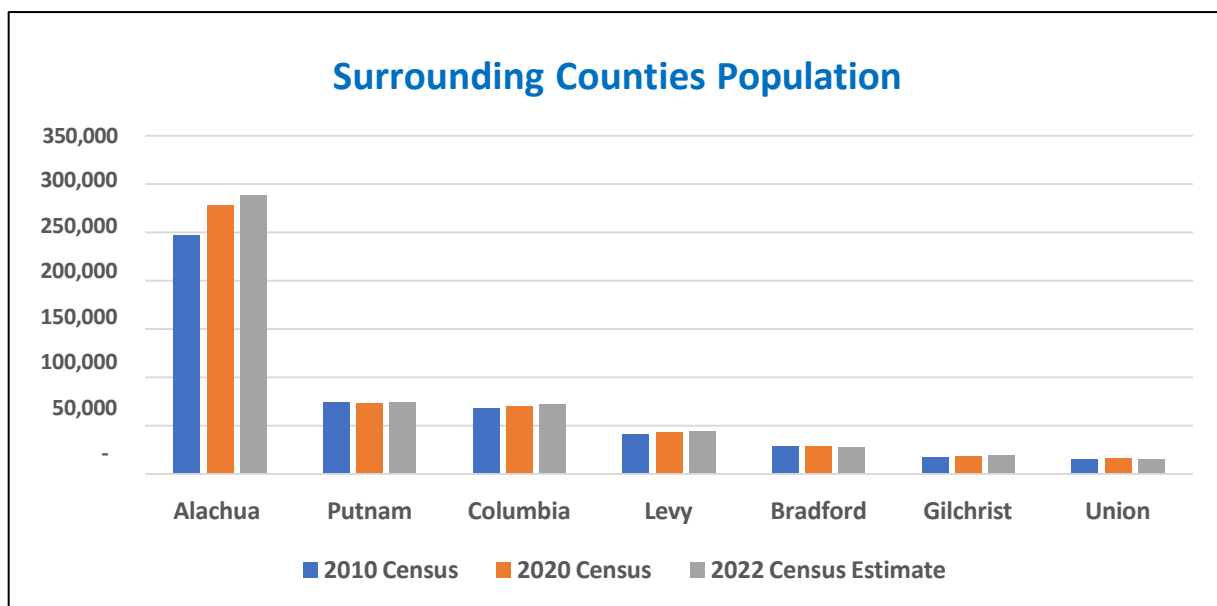
COMPARABLE & SURROUNDING COUNTIES

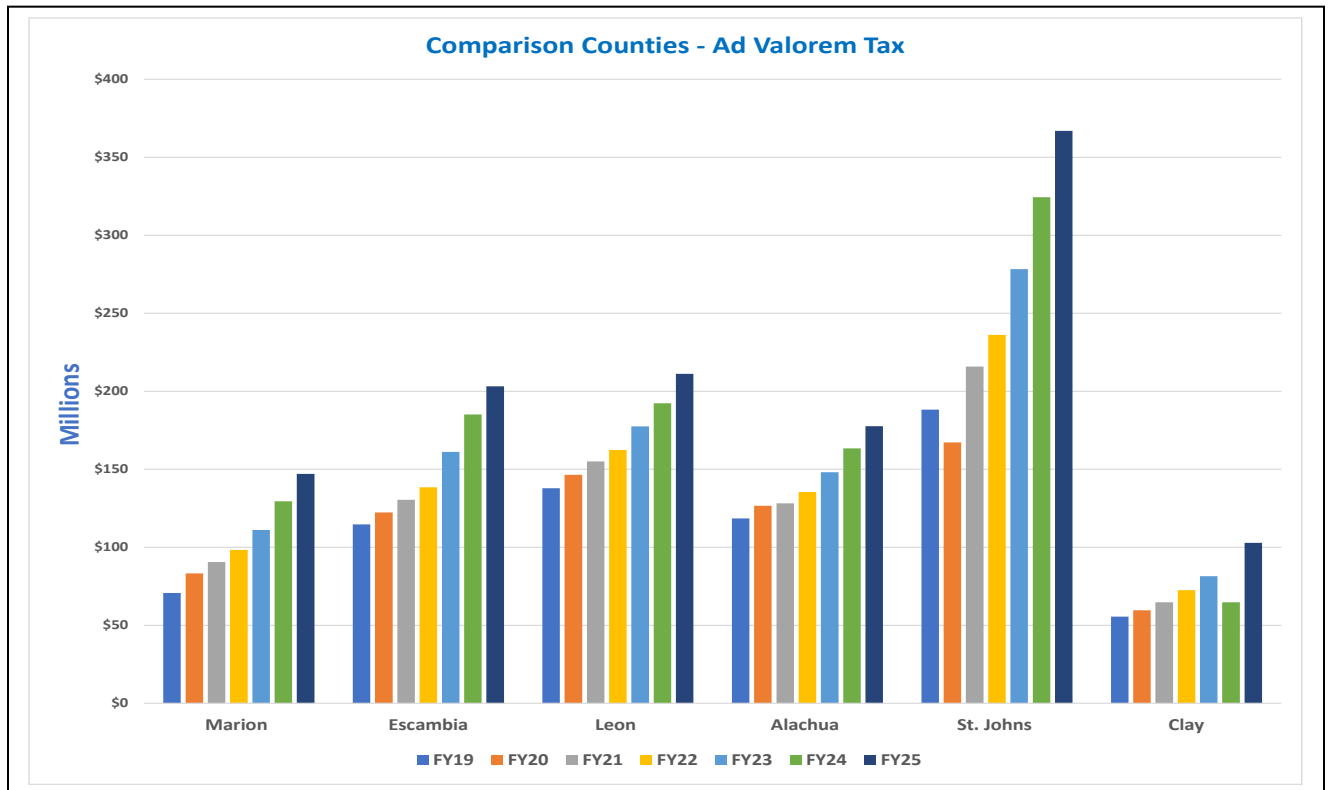
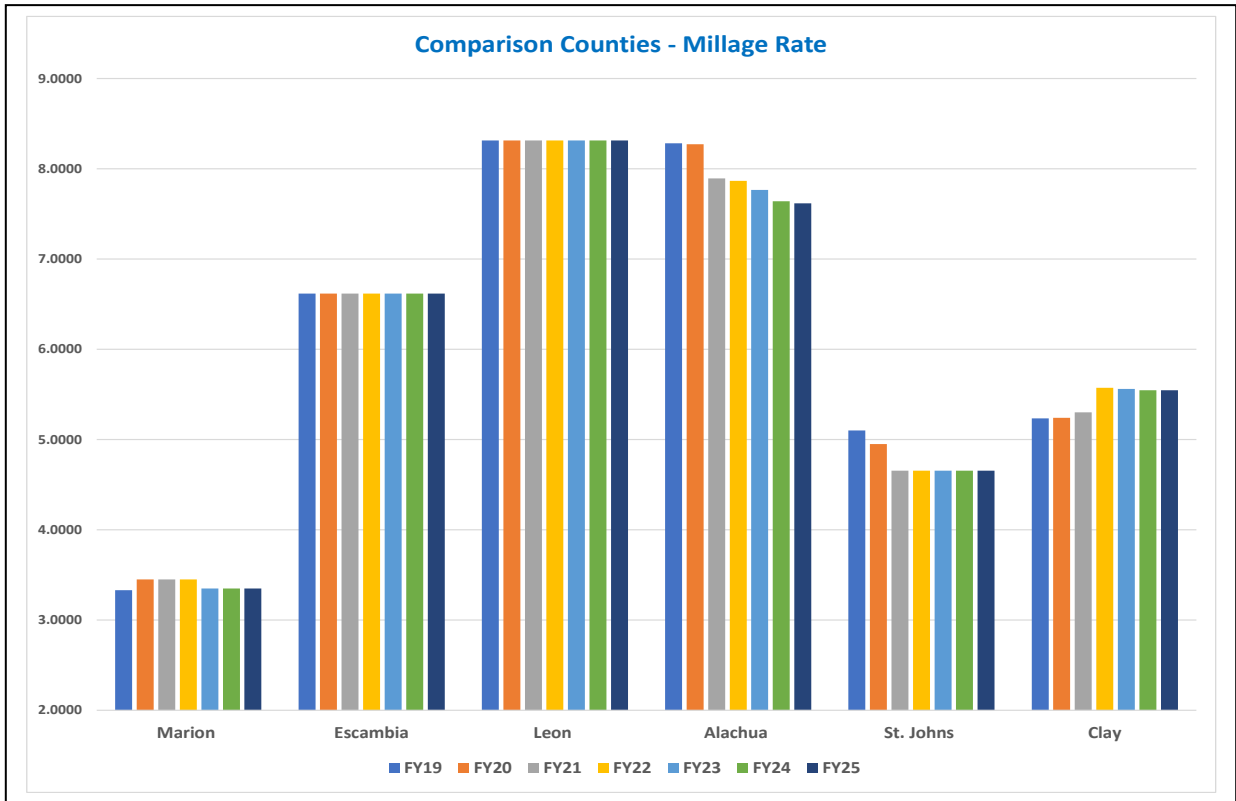
To provide comparison information, we utilize the following counties:
Marion, Escambia, Leon St. John's, and Clay.

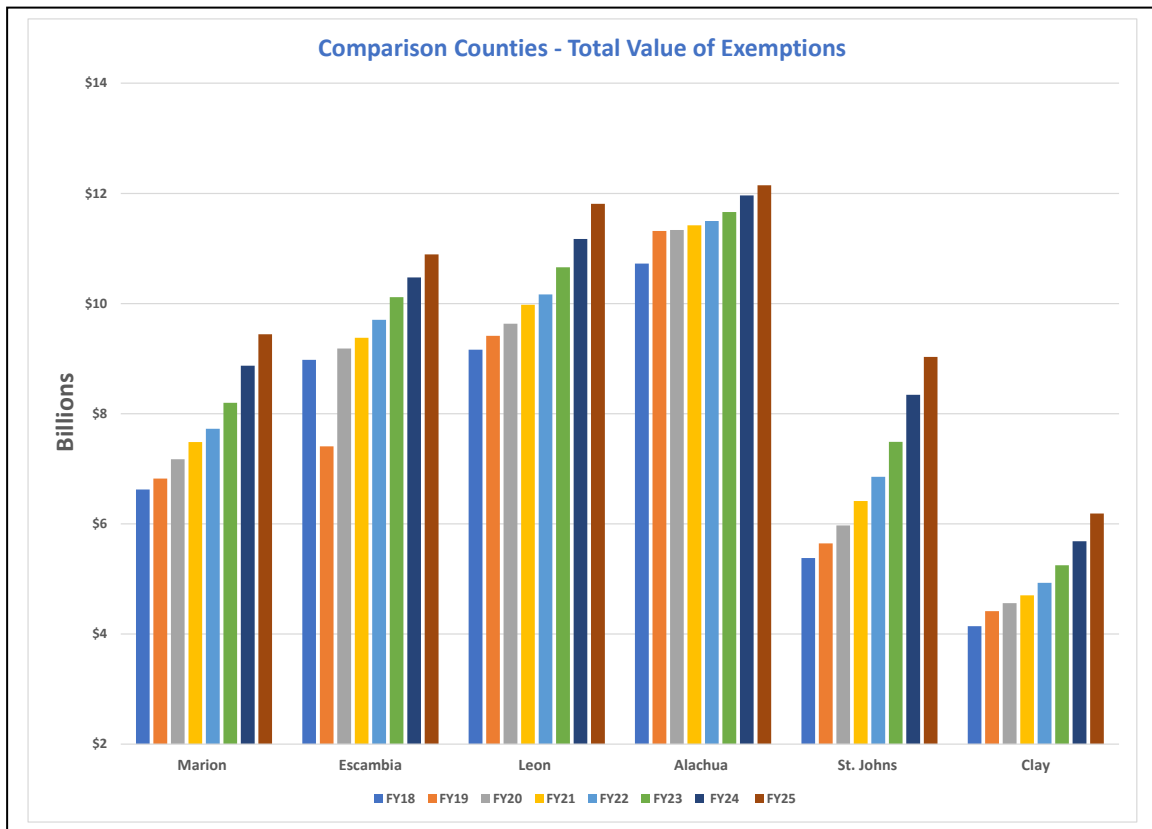
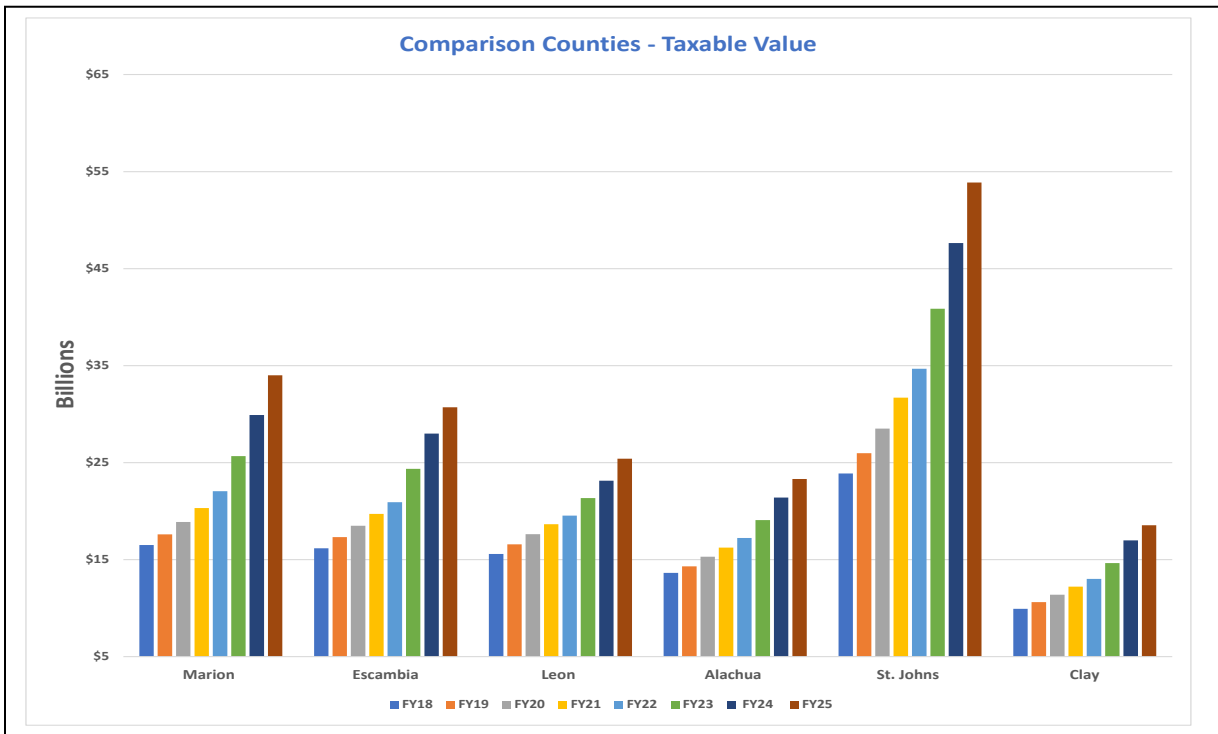


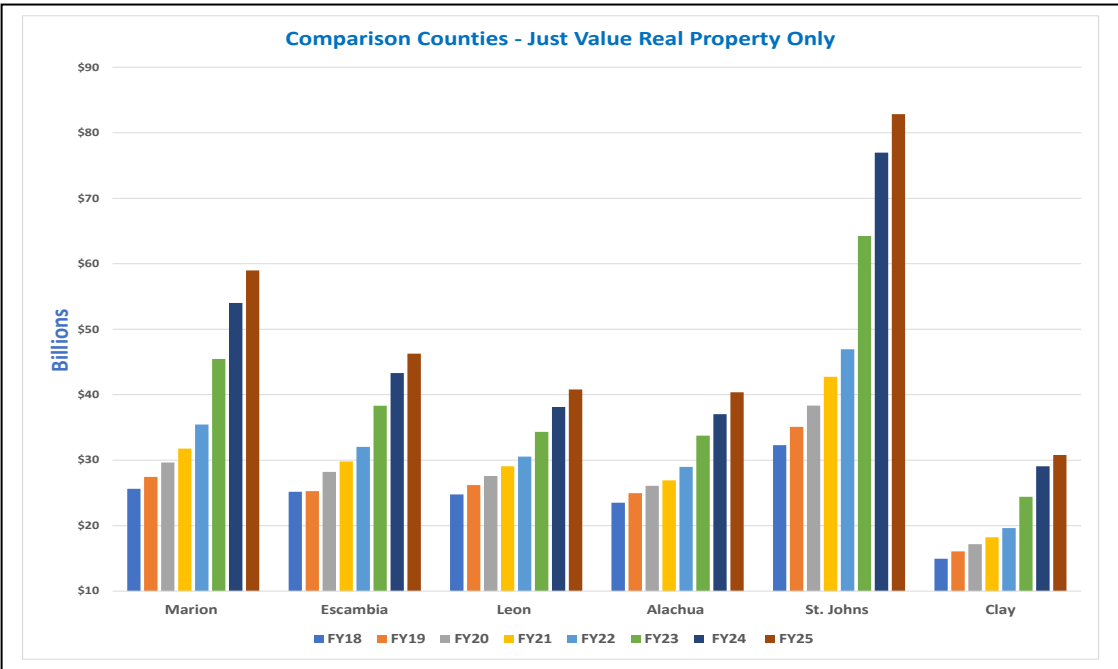
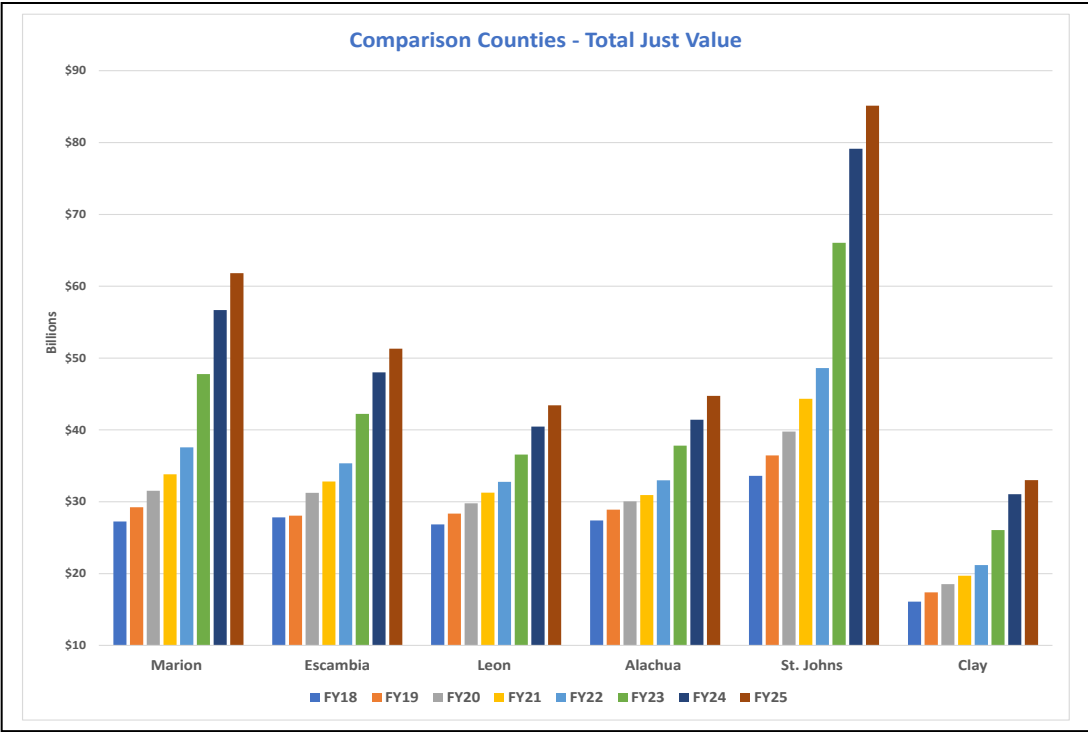
The growth rate of neighboring counties since the 2010 Census is Bradford -.8%, Columbia 3.2%, Gilchrist 5.5%, Levy 5.2%, Putnam -1.4% and Union 3.9%.

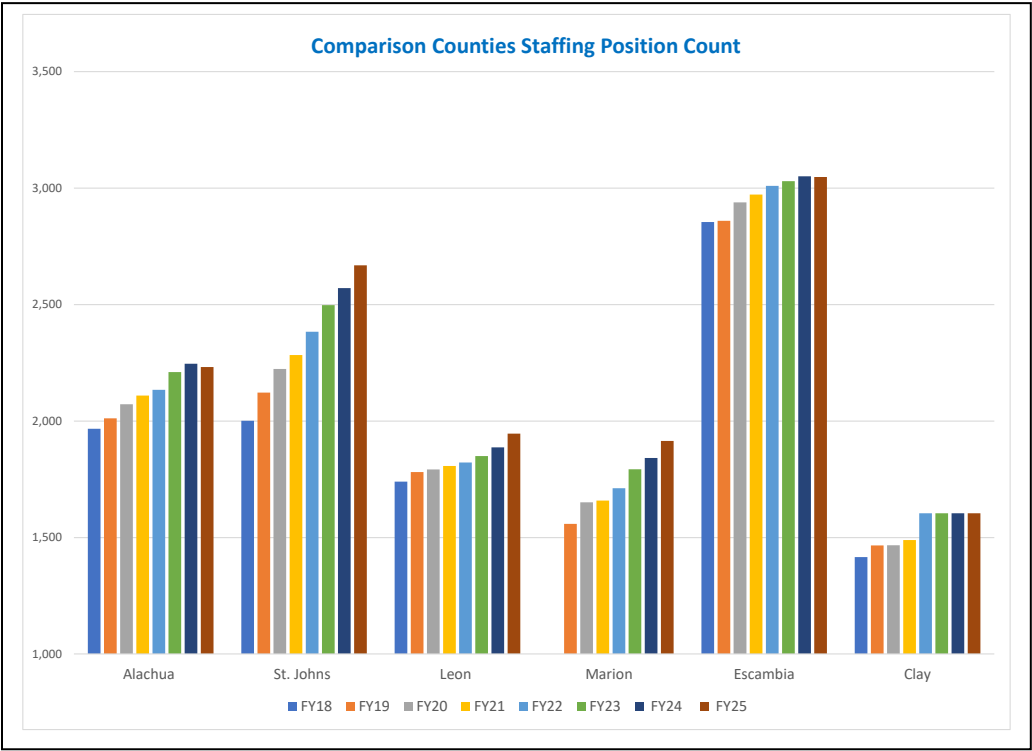
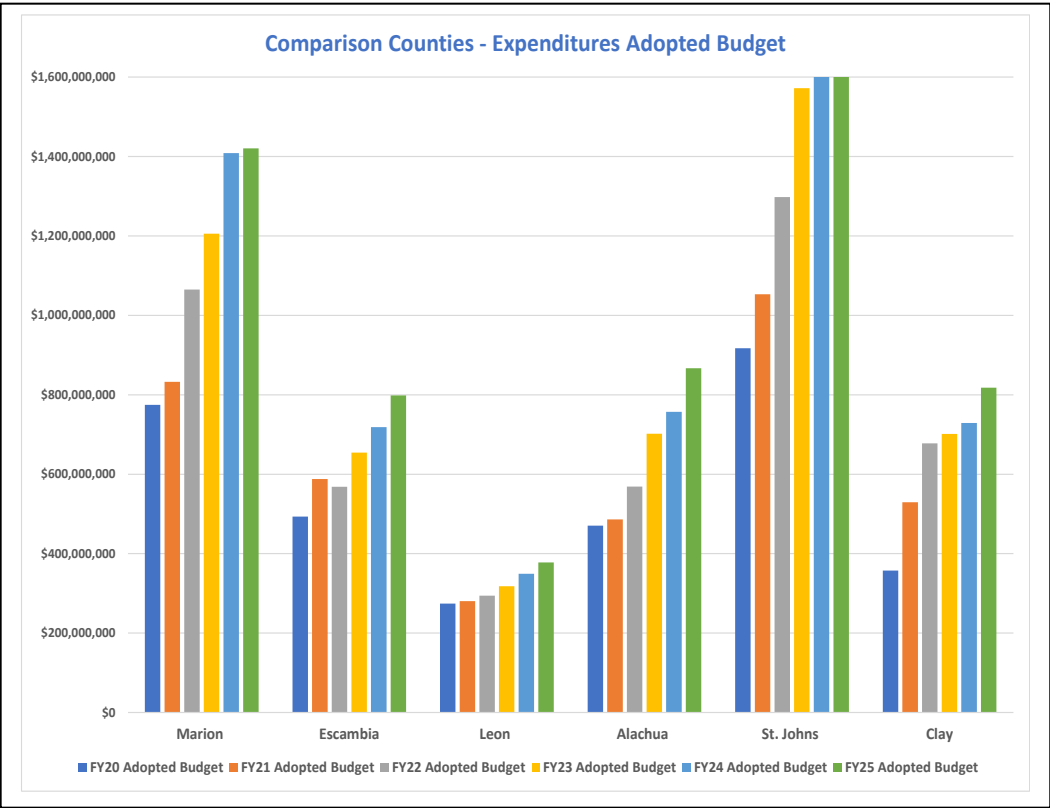
Source: US Census Bureau and UF Bureau of Economic & Business Research











BASIC INFORMATION ON PROPERTY TAXES

The calculation of assessed value of real and tangible personal property and how much of this value is subject to ad valorem taxation varies from state to state. In Florida, each county has an elected Property Appraiser whose office supervises the property valuation process following the appropriate state laws, regulations, and professional guidelines.

EXEMPTIONS

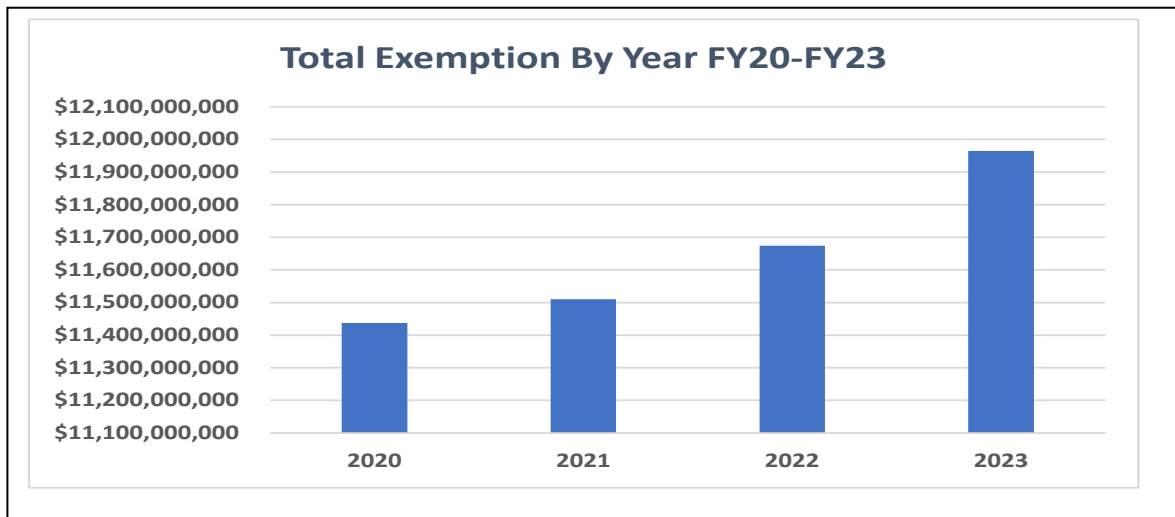
Florida law provides specific exemptions to reduce the value of property subject to taxation. Some of the more frequently used exemptions are:

- Homestead Exemption (Section 196.031, F.S.)
- Homestead Exemption Portability (Section 196.031, F.S.)
- Disabled Veterans Homestead Property Tax Discount (Section 193.461, F.S.)
- \$500 Widow's Exemption (Section 196.202, F.S.)
- \$500 Widower's Exemption (Section 196.202, F.S.)
- \$500 Disability Exemption (Section 196.202, F.S.)
- \$5000 Disabled Veteran (Section 196.24, F.S.)
- \$500 Exemption for blind persons (Section 196.202, F.S.)
- Service-Connected Total and Permanent Disability Exemption (Section 196.081, 196.24 F.S.)
- Exemption for totally and permanently disabled persons (Section 196.101 F.S.)
- Local Option Homestead for Persons 65 and Older (Section 196.075 (4)(d), F.S.)
- Disabled Veteran Discount, age 65 and older which carries over to the surviving spouse (Section 196.082 F.S.)
- Veteran confined to wheelchair; service connected totally disabled (Section 196.091 F.S.)
- Deployed Military Exemption (Section 196.173, F.S.)
- Religious, Literary, Scientific or Charitable Exemption (Sections 196.195 - 196.197, 196.2001, 196.2002 F.S.)
- Charter School Facilities Exemption (Section 196.1983 F.S.)
- Hospitals, Nursing Homes, and Homes for Special Services (Section 196.197 F.S.)
- First Responder Total and Permanent Disability Exemption (Section 196.102 F.S.)
- Homestead Property Tax Exemption for Surviving Spouse of Military Veteran or First Responder (Section 196.081 F.S.)

Exemptions are filed with the Alachua County Property Appraiser

Phone: (352) 374-5230 <https://www.acpafl.org/>

Exemption Type	2020	2021	2022	2023
Homestead	\$ 1,292,880,730	\$ 1,312,678,989	\$ 1,325,771,947	\$ 1,340,193,607
Add Homestead \$25K	\$ 1,109,222,556	\$ 1,137,695,498	\$ 1,167,155,585	\$ 1,200,414,736
Additional Homestead Age 65 and Older	\$ 32,287,568	\$ 35,389,726	\$ 39,471,236	\$ 42,791,347
Tangible Personal Property Exemption	\$ 76,266,899	\$ 78,207,072	\$ 78,612,101	\$ 83,563,051
Governmental (County Value)	\$ 7,667,823,843	\$ 7,663,169,371	\$ 7,701,121,756	\$ 7,814,904,133
Institutional	\$ 1,160,297,240	\$ 1,172,755,646	\$ 1,226,297,507	\$ 1,291,367,284
Widow/Widowers	\$ 1,685,899	\$ 1,690,002	\$ 1,704,922	\$ 17,881,225
Disability/Blind	\$ 76,783,208	\$ 87,651,752	\$ 110,664,224	\$ 146,116,926
Land Dedicated in Perpetuity for Conservation Purposes	\$ 336,431	\$ 333,831	\$ 667,054	\$ 703,793
Historic Property	\$ 1,233,545	\$ 1,133,883	\$ 984,683	\$ 984,683
Economic Development Exemption	\$ 11,000	\$ 11,000	\$ -	\$ -
Lands Available for Taxes	\$ 1,313,519	\$ 824,942	\$ 51,827	\$ 61,644
Disabled Veterans Discount (County Value)	\$ 7,992,789	\$ 8,103,031	\$ 8,952,708	\$ 10,663,285
Deployed Service Members Homestead Exemption	\$ 181,210	\$ 386,703	\$ 257,218	\$ 949,803
Additional Homestead Age 65 and 25 year Residence	\$ 8,658,264	\$ 10,332,224	\$ 12,357,838	\$ 13,974,756
Total	\$ 11,436,974,701	\$ 11,510,363,670	\$ 11,674,070,606	\$ 11,964,570,273



Exemption Comparison to Valuations	2020	2021	2022	2023
Total Taxable Valuation	\$ 16,235,962,239	\$ 17,228,900,917	\$ 19,075,288,457	\$ 21,393,215,066
Total Assessed Valuation	\$ 27,655,081,235	\$ 28,728,753,805	\$ 30,736,914,671	\$ 33,357,785,339
Total Exemption Valuation	\$ 11,436,974,701	\$ 11,510,363,670	\$ 11,674,070,606	\$ 11,964,570,273
Exemption % of Total Taxable Value	70.44%	66.81%	61.20%	55.93%
Exemption % of Total Assessed Value	41.36%	40.07%	37.98%	35.87%

Budget & Financial Policies

Financial Policy Ethics

Resolution Number 2025-11 Effective for the FY26 Budget 10-01-2025

This Financial Policy supersedes and replaces any previous versions.

Statement of Ethics

Purpose: Professional ethics are the foundation of an organization. Ethics represent our standards that are documented as the principles we believe in, the values to which we adhere to be of benefit to those we serve, those to whom we are accountable, and ourselves.

The Office of Management and Budget embrace the following professional ethics as recommended by the Government Finance Officers Association:

Integrity

Maintain high standards of personal conduct, practicing honesty in all our professional relationships and endeavors. Be truthful in our actions and words. Let our decisions and deeds be based on the greater good of the County. Actively avoid the occurrence or the appearance of a conflict of interest and exude prudence and integrity in safeguarding County resources. Use fairness, impartiality, and objectivity to guide decisions.

Respect

Treat those with whom we work and those we serve with civility and consideration. Actively strive to merit the respect, trust, and confidence of colleagues, customers, and the public.

Diligence

Exercise due professional care in the performance of every aspect of our work. Diligently devote our time, abilities, and energies to our responsibilities and duties.

Reliability

Perform our professional duties with dependability, being watchful of compliance aspects, fully understand and be responsive to the needs of those we serve while embracing accountability for our work and service.

Competence

Continually strive to enhance our professional skills so we may improve service to the community. Seek out and participate in professional development opportunities for us and our colleagues, to maintain, as well as enhance, competencies.

AS ADOPTED BY THE BOARD OF COUNTY COMMISSIONERS

History:

Resolution 2023-08, Dated 02/28/2023.

Resolution 2024-15, Dated 03/12/2024.

Resolution 2025-11, Dated 04/01/2025.

Financial Policy Budget Management

Resolution Number 2025-11

Effective for the FY26 Budget 10/01/2025

This Financial Policy supersedes and replaces any previous versions

BUDGET MANAGEMENT

Purpose: To establish and maintain practices for the adoption, administration, and amendment of the annual budget in accordance with Florida Statute Chapter 129.

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 conception to finality including budget amendments and adjustments made throughout the fiscal year.

The Board of County Commissioners designates the County Manager to be the County Budget Officer pursuant to Florida Statute 129.025(1)

Procedure:

1. Revenues

- A.** The Office of Management and Budget (OMB) will estimate revenues as early as possible in the budget process in order to limit appropriation request. The Board of County Commissioners will establish the County's budget priorities based upon the revenue estimates and expenditure priorities.
- B.** The budget must be balanced, so that the total of the estimated receipts available from taxation and other sources, including balances brought forward from prior fiscal years, equals the total of appropriations for expenditures and reserves in accordance with Florida Statute Chapter 129.01(2)(c).
- C.** In general, current operating revenue should be sufficient to support current operating expenditures, with budget amendments and adjustments made to budgeted fund balance and/or appropriations if necessary.
- D.** "Earmarking" of available revenues that would unnecessarily restrict the full range of potential uses of such revenues will be limited. The use of various funds, however, will be consistent with generally accepted accounting principles and Florida Statute Chapter 129.02. Law Enforcement will be funded 54% from the MSTU-LE taxes and 46% from the General County taxes. State shared half-cent sales taxes that are in excess of debt obligation payments will be split 90% to the General Fund and 10% to the MSBU-Fire Fund. Public Service Tax will be split 60% to the General Fund and 40% to the MSBU-Fire Fund. Communications

Service Tax will be split 40% to the General Fund, 40% to the MSBU-Fire Fund, and 20% to the Gas Tax Operational Fund.

- E.** One-time revenues will be utilized to fund one-time expenditures wherever possible. If one-time revenues are assigned to pay for recurring expenditures a plan for transferring the expenditure to a recurring revenue source, upon depletion of the one-time revenue, will be identified by OMB and presented to the BOCC as a part of the decision .
- F.** The Board of County Commissioners is authorized to establish and collect fees and charges for certain services rendered by the County. These services are available to all residents of the County but are not needed by the majority of residents, therefore, those utilizing the services are charged for the service.

 - I.** All Proprietary Fees, payments for use of facilities and services, are to be reasonable in relation to the County provided privilege or service to the fee payer that receives the special benefit.
 - II.** All Regulatory Fees, payments, whether designated as license fees, permit fees or by another name, which are required as an exercise of police power and as a part of or as an aid to regulation of an occupation, profession, or business, may not exceed the actual cost to the County of providing the service to the individual fee payer. Additionally, fees are solely based on the actual cost of providing what the user is consuming or are charged per direction from a regulatory authority.
 - III.** All requested changes to the Schedule of Fees during the fiscal year are presented to the Board of County Commissioners for its review and approval.
 - IV.** A fee schedule is therefore adopted and amended by resolution each fiscal year. Annually, fees will be reviewed by Departments and any requested modifications will include the full cost of activities, including direct and indirect costs currently supported by the fees to identify the impact of inflation and other cost increases. Supporting documentation showing calculations for fees changed will be submitted by Departments as part of the annual budget process. Departments shall retain supporting documentation for a period of two (2) years. A thorough review of the countywide fee schedule will be conducted periodically.

2. Expenditures

- A.** The financial impact associated with new programs or program modifications will be analyzed and determined prior to presentation to,

and adoption by the Board. When new programs or increased levels of service are proposed, departments will identify any applicable Federal or State mandates; outline client benefits and strategic initiatives; demonstrate alignment to organizational goals, objectives, and agreements; identify related health and safety issues; demonstrate conformance to industry/professional standards; and identify all funding sources including fees or tax increases needed to partially or fully fund the program or service. The department will document any offsetting revenue or cost avoidance associated with this issue as well as consequences of not funding the proposal.

- B.** Understanding what a program or activity costs, and what benefits are derived from these programs or activities allows the County to make informed funding decisions. To that end, all expenditures will be analyzed to ensure service alignment with current Board priorities.
- C.** Departments shall utilize performance measures to track performance, support operational improvement, and determine effective use of resources for each program.
- D.** Inflationary factors, changes in population, and economic efficiency will be considered in preparing cost of service delivery.
- E.** Internal Service Funds will be self-supporting whenever possible. Internal service fees and the direct impact to County operating budgets shall be analyzed annually as part of the budget process and will be budgeted centrally for all departments.
- F.** Grant applications to fund services/programs with state or federal funds will be recommended to the Board upon review by the Office of Management and Budget and the County Manager, with significant consideration given to:
 - I.** The cost of administering the grant relative to the amount of the grant
 - II.** The availability of matching funds
 - III.** The extent to which locally generated funds will be required to support the program when the grant funding is no longer available.
 - IV.** The personnel impact to the department.
 - V.** Time is of the essence with grant applications and should an opportunity for an application submittal arise that does not coincide with established Board of County Commission meetings, the County Manager, or designee shall have authority to submit

and sign the grant application and place the item on the next Board of County Commission agenda for an update.

- VI.** All grant acceptance awards will be placed on Board of County Commission agendas for final approval.

3. Operating Budget

For purposes of budgetary control, expenditures cannot legally exceed the total annual budgeted appropriations at the financial reporting fund level (The Laws of Florida Chapter 65-1236 Sub 1 and County Ordinance 233.01). The County maintains both accounting funds and financial reporting funds defined as:

- A.** Financial Reporting Fund – Also known throughout the County as a “Superfund”, is an accounting entity with a self-balancing set of accounts that whenever possible will include a combination of similar “accounting funds”.
- B.** Accounting Fund – an accounting entity with a self-balancing set of accounts which are segregated for the purpose of detailing compliance with special regulations, restrictions, or limitations.
- C.** A Municipal Services Taxing Unit (MSTU) for Law Enforcement Services - This fund, established by ordinance, shall be administered by the Board and follow the established reserve for contingency policy. Current policies for estimating revenues and appropriating expenditures shall be applied to this fund.
- D.** A Municipal Services Benefit Unit (MSBU) for Fire Protection Services - This fund, established by ordinance, shall be administered by the Board and follow the established reserve for contingency policy. Current policies for estimating revenues and appropriating expenditures shall be applied to this fund.
- E.** A Municipal Services Benefit Unit (MSBU) for Storm Water Management Services - This fund, established by ordinance, shall be administered by the Board and follow the established reserve for contingency policy. Current policies for estimating revenues and appropriating expenditures shall be applied to this fund.

4. Budget Request

The County shall develop a proposed budget to include personal services, operating, capital outlay, debt service, grants and aids, and other uses categories.

- A. All Board Departments shall submit a budget request in the manner and form prescribed by the County Manager and Office of Management and Budget no later than the date set forth in the budget calendar.
- B. The Clerk of Court, Sheriff, and Supervisor of Elections shall submit a budget request in the manner and form prescribed by the Board of County Commissioners through the Office of Management and Budget no later than May 1st (Florida Statute 129.03(2)).
- C. It is requested by Resolution, that the Property Appraiser, Tax Collector, and Judicial Officers submit their budgets no later than May 1st of each year.

Example: **001.17.1720.513.31.00**

Function is the 4 th element in the activity code (513)	Sub-Object Code is the first two numbers in the Object Code. To determine Object Classification, find where this number falls within the following chart.
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Code	Object Codes (AKA "Categories")
10	Personal Services Includes Sub-Object Codes 11-29
30	Operating Expenditures Includes Sub-Object Codes 31-59
60	Capital Outlay Includes Sub-Object Codes 61-68
70	Debt Service Includes Sub-Object Codes 71-73
80	Grants and Aids Includes Sub-Object Codes 81-83
90	Other Uses Includes Sub-Object Codes 91-99

5. Budget Appropriations, Amendments and Adjustments – Budgetary levels of authority are as follows:

A. Budget Appropriation

- I.** Appropriations will be made at the Fund (Superfund), Functional Category, and Object Classification (Also Known As “AKA” “categories”; personal services, operating expense, capital outlay, debt service, grants, and aids, and “other use” expenses).
- II.** The Office of Management and Budget will ensure that the application of the indirect charges do not adversely affect the provision of services of the fund receiving the indirect charge.
- III.** A fund for private, not-for-profit outside agencies may be maintained with an annual appropriation as available with consideration of budgetary constraints and Board Policies. All agencies seeking funding from the Board should do so during the annual open application process through the appropriate department, such as Community Support Services Department.
- IV.** All requests to fund discretionary court programs, otherwise known as “local requirements,” as defined within Article V of the Florida Constitution and the supporting Florida Statutes (28.24, 29.008) require Board approval during each budget process.

B. Amendments and Adjustments:

- I.** Budget amendments between reporting funds that change the fund’s total appropriation require the approval of the Board of County Commissioners and an advertised public hearing. .
- II.** Budget adjustments between Functions, as defined by the Uniform Chart of Accounts (Also Known As Uniform Accounting System Manual for Florida Local Governments), up to and including \$50,000 can be approved by the County Manager. Budget adjustments between Functions over \$50,000 require approval of the Board of County Commissioners. Budget adjustments between categories that do not impact Function or Accounting Fund totals can be approve by the County Manager. A quarterly report of budget adjustments will be generated and published in the Board agenda with the quarterly Financial Reports.
- III.** Florida Statute 129.06 (2) The board at any time within a fiscal year may amend a budget for that year, and may within the first 60 days of a fiscal year amend the budget for the prior fiscal year, as follows:

(a) Appropriations for expenditures within any fund may be decreased or increased by motion recorded in the minutes if the total appropriations of the fund does not change. The board of county commissioners may establish procedures by which the designated budget officer may authorize budget amendments if the total appropriations of the fund does not change.

(b) Appropriations from the reserve for contingencies may be made to increase the appropriation for any particular expense in the same fund, or to create an appropriation in the fund for any lawful purpose, but expenditures may not be charged directly to the reserve for contingencies.

(c) The reserve for future construction and improvements may be appropriated by resolution of the board for the purposes for which the reserve was made.

(d) A receipt of a nature from a source not anticipated in the budget and received for a particular purpose, including but not limited to grants, donations, gifts, or reimbursement for damages, may, by resolution of the board spread on its minutes, be appropriated and expended for that purpose, in addition to the appropriations and expenditures provided for in the budget. Such receipts and appropriations must be added to the budget of the proper fund. The resolution may amend the budget to transfer revenue between funds to properly account for unanticipated revenue.

(e) Increased receipts for enterprise or proprietary funds received for a particular purpose may, by resolution of the board spread on its minutes, be appropriated and expended for that purpose, in addition to the appropriations and expenditures provided for in the budget. The resolution may amend the budget to transfer revenue between funds to properly account for increased receipts.

IV. Appropriations related to prior year non-operating encumbrances, grants, and capital projects not completed will be submitted to the Board of County Commissioners as a budget amendment no later than the deadline set by OMB.

V. Upon completion of the prior fiscal year's Annual Comprehensive Financial Report, the operating budget may be adjusted to reflect actual beginning fund balances if deemed necessary by the Office of Management and Budget. Audited fund balances will be adjusted during this "Mid-Year" budget amendment process to

prevent spending of resources not available (Florida Statute 129.06(2)(f)).

- VI.** Amendments not specifically authorized in Florida Statute Chapter 129.06(2) (a-e) require the amendment to be authorized by resolution or ordinance of the Board of County Commissioners and adopted following a public hearing. The public hearing must be advertised at least two (2) days, but not more than five (5) days, before the date of the hearing. The advertisement and adoption procedures are similar to those required for adoption of the annual budget (Florida Statute 129.06(2)(f)) and Florida Statute 50.0311.
- VII.** Pursuant to Florida Statute 129.06(2)(f)2, budget amendments must be posted to the County's official website within 5 days of adoption/approval.

6. Fund Balance

A. Adopted Budget Fund Balances

- I.** General Fund – The budgeted Estimated Ending Fund balance will be at a minimum 10% of projected revenue.
- II.** 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.
- III.** All Other Operating Funds – The amount of ending fund balance to be budgeted shall be analyzed and determined during the annual budget process; the Assistant County Manager for Budget and Fiscal Services and the Finance Director will jointly agree upon the ending fund balances.
- IV.** 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 (17%) of the appropriations.

B. During Carry Forward and Midyear budget amendments, fund balance may be used for:

- I.** Appropriations related to prior year non-operating encumbrances, grants, and capital projects not completed. The total carry-forward amounts will be reported in the prior year Annual Comprehensive Financial Report as assigned fund balances.

- II. Funding for authorized mid-year increases that will provide for a level of service that was not anticipated during the budget process.
- III. Funding for unexpected increases in the cost of providing existing levels of service.
- IV. Temporary and nonrecurring funding for unanticipated projects.
- V. Funding of a local match for public or private grants.
- VI. Funding to off-set losses in revenue caused by actions of other governmental bodies and/or unanticipated economic downturns.
- VII. Funding to accommodate unanticipated program mandates from other governmental bodies.
- VIII. Funding for emergencies, whether economic, natural disaster or acts of war.
- IX. Funding for market and economic fluctuations in enterprise and internal service funds.
- X. Funding for contamination remediation.
- XI. Funding for rate stabilization.

7. Budgeted Reserve for Contingency

- 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. The Board will use the procedures and evaluation criteria set forth in this, and other policies. Such requests will be evaluated as to the:
 - I. Urgency of the request
 - II. Scope of services to be provided.
 - III. Short and long-term fiscal impact of the request
 - IV. Potential for alternative methods of funding or providing the service(s)
 - V. Review for duplication of service(s) with other agencies
 - VI. Review of efforts to secure non-County funding.

VII. Discussion of why funding was not sought during the normal budget cycle.

VIII. Review of the impact of not funding or delaying funding to the next fiscal year.

- B.** 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)(d) for each operating fund.
- C.** The reserve for contingency shall be separate from any unallocated fund balances.
- D.** The County's budget will be amended at such time as the Board of County Commissioners authorizes the use of contingency reserves (Florida Statute 129.06(2)(b)). All requests for the use of any reserve for contingency as referenced in 7.B. shall be accompanied by information prepared by the Office of Management and Budget showing the year-to-date activity of the reserve account as well as the current account balance and the net effect on the account balance.
- E.** Self-Insurance Risk Fund will be maintained at a level that, together with purchased insurance policies, will adequately indemnify the County's property and liability risks in accordance with Chapter 28 of the Alachua County Code.

 - I.** A qualified actuarial firm shall be retained on an annual basis in order to recommend appropriate funding levels.
 - II.** 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. Changes and budget for the Self-Insurance Risk Program are made by Board approval as stated in Alachua County Code Chapter 28.
 - III.** The County shall maintain two months of anticipated claims for a Reserve for Contingency/ Catastrophic Loss in the Self-Insurance Risk Fund. In the event that retained earnings fall below these designated levels due to a catastrophic loss, a recommendation to replenish retained earnings will be prepared by the Risk Management Division for the County Manager's review and submitted for Board approval.

ADMINISTRATION

other fiscal policies and may be amended or revised from time to time as determined by the County Board.

AS ADOPTED BY THE BOARD OF COUNTY COMMISSIONERS

History:

Resolution 20-07 Dated 10/01/2020

Resolution 23-08 Dated 02/28/2023

Resolution 24-15 Dated 03/12/2024

Resolution 2025-11, Dated 04/01/2025.

Financial Policy Capital Budget & Financial Plan

Resolution Number 2025-11 Effective for the FY26 Budget 10-01-2025

This Financial Policy supersedes and replaces any previous versions.

Capital Budget & Financial Plan

Purpose:

To promote fiscal responsibility in the funding of projects as adopted by the Board through the budget process and prepared work plans related to capital planning and infrastructure aligned with the objectives and level of service addressed in the "Comprehensive Plan 2019-2040, Capital Improvements Element (CIE)". The following financial policy is established for Alachua County's Capital Budget and Financial Plan (CBFP). As a matter of general policy, the goals of the CBFP are to:

1. Prioritize and align funding to create capital and infrastructure project budgets.
2. Properly identify and record capital assets related to the physical and economic development of the community.
3. Promote financial stability and focus attention on the County's long-term financial capacity to meet capital needs.
4. Recommend funding mechanisms and long-term financing of infrastructure.
5. Effectively communicate the County's priorities and plans for undertaking capital projects to internal and external stakeholders, including Citizens, County staff, Constitutional Officers, and Judicial Officers.

Formulation:

Process

The CBFP consists of cross departmental activities designed to identify, plan, finance, and undertake acquisition of long-lived capital assets necessary to meet service level goals and objectives as identified in the CIE. The CBFP functions as:

1. A multi-year projection of the County's major capital needs.
2. A formal mechanism for decision making related to planning and budgeting for major capital acquisitions.
3. A link to the County's long-range plans concerning the economic and physical development of the community, and the provision of public services.
4. A financial management tool identifying future financing requirements for major capital acquisitions over the planning period.
5. A communications device for reporting to internal and external stakeholders the County's capital priorities, and plans for implementing capital projects.

The major output of the program is the annually updated Capital Budget. The CBFP plans for the allocation of existing and anticipated financial resources to replace, renew, expand, or acquire new capital stock, facilities, and infrastructure. The CBFP is a five (5) year funding plan identifying the priority, scheduling, and financing of major capital projects to

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be undertaken over the planning period. The CBFP represents a management and financial plan to guide capital financing and acquisition activities and is subject to annual review and modification by County staff, and approval by the Board of County Commissioners as part of the budget process.

Definition Statement of a Capital Project

Notwithstanding the definition of capital items and fixed assets established for capital budgeting and accounting, capital projects shall be defined for the purposes of the CBFP as follows:

A capital project is an outlay that results in or contributes to the acquisition of or addition to a capital asset with an anticipated cost equal to or exceeding one hundred and fifty thousand dollars (\$150,000) **and** with an anticipated useful life equal to or exceeding ten (10) years. This definition includes, but is not limited to, capital projects undertaken to:

1. Acquire new or expand existing physical facilities or infrastructure.
2. Acquire large scale renewal, improvement, or replacement of physical facilities or infrastructure that is not routine maintenance. Renewal and improvement expenditures are those that improve an asset's productivity, significantly extend its useful life, change the character of the asset, or be an element of the larger project which enhances or contributes to its functionality.
3. Acquire major pieces of equipment, vehicles, and other capital stock, including expenditures when aggregated or consolidated into a single project meet both criteria set forth above.
4. Procure engineering or architectural studies and services related to public improvements.
5. Acquire land or make improvements to land.

Projects meeting the above definition shall be eligible for consideration and inclusion in the annually updated CBFP. All expenditures meeting the criteria for fixed assets as defined by the County's Fixed Asset Policy shall continue to be budgeted and accounted for as capital expenditures, however, will not be eligible for inclusion in the CBFP unless they meet the above definition of a capital project. Staff with questions regarding the definition of a capital project should contact the Office of Management and Budget.

CBFP Development Responsibility

The Office of Management and Budget shall have lead responsibility in coordinating the tasks and activities, necessary to successfully develop and administer the CBFP, including but not limited to establishing policies, procedures, schedules, and deadlines for formulation, defining roles and responsibilities of participants, obtaining relevant and reliable documentation and information for capital projects, establishing project evaluation

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criteria and rating systems, developing the Capital Budget document for governing body approval, and monitoring implementation of capital planning efforts.

Project Requests and Consideration

The basis of project identification will mainly be formulated from the Board approved or adopted “Master Plans” for County Facilities, Transportation, Parks and Recreation and Conservation Lands. To evaluate the merits of capital project requests and to allow each project due process in evaluations, capital projects proposed during the annual CBFP process shall be accompanied, at a minimum, by the following information:

1. Project Title, Physical Description, and Definition of Scope
2. Demonstration/Justification of Need – Classification of Asset & Service Expectations
3. Alignment with Level of Service in the CIE
4. Project Schedule
5. Capital Cost Estimate
6. Statement of Impact on the Operating Budget
7. Relationship to other Planned Projects
8. Project’s Department Rank Priority
9. Recommended/Anticipated Funding Sources

The Office of Management and Budget shall establish forms, instructions, deadlines, and procedures for project submittal and review.

Service Expectations

- A. Desired level of service of the asset. This includes the desired life span, functionality, and efficiency.
- B. Required or desired components, amenities and enhancements of the asset or components of the asset. This includes sustainability enhancements, energy conservation measure, or certification requirements.
- C. Identify options to augment life span or use consistent with the desired efficiency or level of service. This includes reviewing options for replacement, renovation, repair, or rehabilitation of the asset to meet desired service level, based on the cost of effectiveness of those options.

Needs Determination and Prioritization

Through a review of the condition assessment, level of service needs, and Board direction, each department can identify their needs and prioritize these needs for consideration in developing the 5 Year Capital Budget.

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Project Prioritization:

Step #1: Policy considerations for each asset.

The objective of this step is to determine the priority of asset improvements necessary and how they are affected by or are related to other assets. This is also the point to review potential policy updates that would drive changes to the asset or improvement considerations, such as location, energy efficiency, or relationship to other assets.

- Are there required system needs, improvements, or enhancements needed to meet code and legal requirements?
- Are there improvements, renovations, rehabilitation, or enhancements needed to meet the desired level of service to be provided by the asset?
- Are the ancillary or interrelated systems or assets to be considered?
- What is the mission critical systems or back up needs associated with the asset?

Step #2: Classification of Asset

Classify assets according to the following:

ADEQUATE: There is a high level of confidence that the asset is performing as designed and is reasonably meeting original design or engineering parameters and industry standards. There is limited to no probability that any degraded conditions are affecting operations or resulting in a loss of service.

PROBABLY ADEQUATE: The system is still performing and generally achieving the desired outcomes and level of service, but may not be meeting the design or engineering parameters. There is limited to low probability that any degraded conditions are resulting in significant loss of efficiency or degradation in level of service.

PROBABLY INADEQUATE: There is low level of confidence the system is performing as designed and as originally intended. Even though the asset is performing, it is not to the desired efficiency or level of service. The asset does not meet current design or engineering standards or parameters. The asset is resulting in inefficient operations and degradation of level of service.

INADEQUATE: There is a high level of confidence that the asset will not perform as designed or originally intended. The asset is not performing regularly and requires attention to address repeated deficiencies. The asset does not meet current design or engineering standards or parameters. The asset is resulting in inefficient operation and degradation of level of service.

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FAILED: The asset is not operational or is operating without any sustainable predictability. The asset experiences regular and random loss of operation and does not meet any current design or engineering parameters.

Step #3: Develop Cost Estimates

The goal is to develop the most accurate cost estimate for the project as possible, considering all aspects of delivering project from inception to completion of the project. This project estimate would include all necessary design, property needs, construction, and project support. The cost estimate should be itemized by component by the best method possible and address project synergies, interdependence, and interaction of critical asset types.

There are many factors to developing an estimate, including but not limited to architecture/engineering design estimates, unit cost, historical background for similar projects, as well as inflation and other economic factors. All relevant information known and available should be used to validate the cost estimate.

Step #4: Funding and Program Development

Funding options should be developed with the goal of optimizing the number of priority projects to be completed during the funded year. The funding should be identified and applied to project priorities to the extent the funds are available.

Program development for the next fiscal year shall start during the first/second quarter of the current fiscal year. Staff will review all projects underway or planned to be underway during the current fiscal year, as well as all anticipated projects in the next fiscal year proposed for adoption and the four years that follow the proposed year.

For projects underway or planned for the current fiscal year, a review of funding necessary to complete the project will be conducted, resulting in positive or negative funding adjustments for each project. Once a project is underway, the project progress and cash flow should be monitored, allowing for funding adjustments. Adding to the overall scope of the project because of available funding reviews is not permitted without County Manager, or County Manager Designee or Board of County Commissioner approval.

Each review period, the proposed year and the following four years will be programmed and fiscally balanced for the proposed fiscal year, as well as for the 5-year funding program.

Project estimates will be programmed by phase of the project (i.e., design, property/rights of way, construction, and project support) for the year the funds are to be anticipated to be needed.

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The current year and proposed year estimate will be based on the best estimation available at the time. The last four planned years of the Capital Budget will also be programmed with the best estimation available for the year being programmed. Consideration should be given to the change in costs expected due to the date of the project phase.

During the Board's budget workshops, staff will present the proposed fiscal year to be adopted and the planned projects for the next four years. The Board's review will result in adopting or revising staff recommendations for the proposed fiscal year as part of the budget approval in September of each year.

Other considerations in developing the CBFP include:

1. Capital expenditures for court-related facility needs should be funded first from revenue generated through the collection of a traffic citation surcharge as provided for by Florida Statute 318.18(13)(a) and Section 123.20 of the Alachua County Code. Revenues from this surcharge may also be used to fund Court Facilities, including office space leases and utilities.
2. The County shall utilize a combination of debt and pay-as-you-go financing for capital projects. The funding mechanism for each project will be determined and included in the CBFP, and the annual budget.
3. The Financial Oversight Committee, consisting of the Assistant County Manager for Budget and Fiscal Services, Assistant County Manager for Public Works and Growth Management, Budget Manager from OMB, Senior Administrative Support Manager for Fiscal Services, Facilities Management Director, an attorney from the County Attorney's office and financial staff representatives from the Clerk of the Court's office, Tax Collector's office, Sheriff's Office, and Judicial Offices, will review the CBFP for financial feasibility and funding availability.
4. Project Budgeting
In addition to the actual cost of a project, the following budgets shall be included:
 - A. Energy and Water Considerations for Capital Projects
 - I. Energy usage and costs shall be considered as part of the life cycle analysis required for capital project decisions by the County.
 - II. An energy and water conservation component shall be included for consideration by the Board.
 - III. Energy components shall include:
 1. Energy conservation power down plans that ensure all unnecessary energy consumption ends after business hours.
 2. Building envelope weatherization where possible
 3. Efficiency improvements to the building equipment and machinery

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4. Renewable energy additions for all new county construction and where possible existing buildings
5. Water conservation and efficiency improvements

B. Art in Public Places

- I. Art in Public Places funds will be used in accordance with Alachua County Code Chapter 29.
- II. Any original construction or major renovation of a County building, facility, park, or space (excluding transportation and land conservation projects) of at least \$300,000 shall include in its budget 1%, up to \$100,000, of the construction costs for architectural enhancements, special landscape treatments, paintings, sculpture, engravings, murals, mobiles, photographs, drawings and/or works in fabric for the project.
- III. The County will use the Alachua County Arts Council to assist in the selection of art from capital projects of \$1.0 million and above. For projects under \$1.0 million, staff may make recommendations consistent with Alachua County Code Chapter 29. The Board may make the final selection from those options presented or any option upon its own motion.

C. Project Audit

- I. A construction manager-at-risk contract audit shall be performed on all capital projects with budgets of \$5 million or more.
- II. A contract audit for unit cost bids shall be performed on all capital projects with a budget of \$5 million or more.
- III. Cost of the audit shall be included in the project's budget.
- IV. Audits will be conducted in coordination with the Office of Management & Budget upon completion.

Step #5: Updates

The Office of Management and Budget will report an updated summary to the Board on a quarterly basis.

Annual Capital Budget:

The CBFP represents the County's multi-year projection of capital needs and is a picture of future financing requirements, plans, and project scheduling. The CBFP does not impart spending authority for capital projects, but rather constitutes the primary basis upon which the annual capital budget is formulated. While the CBFP is a management plan, the annual capital budget is the current year spending authorization for capital expenditures, including capital projects identified in the CBFP.

The following policies apply to the relationship between the CBFP and the annual capital budget, and the formulation of the annual capital budget:

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1. The County shall enact an annual capital budget based on capital project priorities and schedules as established in the multi-year CBFP.
2. The annual capital budget shall be developed and adopted concurrently with the annual operating budget. Operating impacts of capital expenditures shall be projected and included in operating budget forecasts.
3. Transition of a capital project from a planned expenditure in the CBFP to an appropriated one in the annual capital budget shall be achieved through the annual budget process by which staff submit capital outlay requests as part of their overall budget requests for the upcoming fiscal year.

Project Financing:

The County recognizes that an effective capital funding strategy requires consideration of a broad mix of funding mechanisms, including but not limited to pay-as-you-go, capital leases, and traditional debt. The County will maintain a balanced mix of financing sources without excessive reliance on any one source, and shall consider the following factors in evaluating the suitability of funding options for projects:

1. Legality
2. Liabe Capital
3. Effectiveness
4. Acceptability
5. Affordability
6. Ease of Administration
7. Efficiency

Pay-as-you-go and Pay-as-you-use Financing

Pay-as-you-go financing refers to the use of current financial resources to fund capital projects, including current revenues, fund balances, grants, and donations. Pay-as-you-use financing refers to the issuance of various debt instruments to fund capital projects. In considering which funding method to utilize for projects, the County shall strive to match benefit streams to cost streams as closely as possible over the anticipated useful life of the project and across constituency groups to achieve intergenerational and intra-jurisdictional sustainability respectively in project financing arrangements.

Regarding intergovernmental grants and private donations, the County will seek to leverage such resources whenever available, provided those capital projects identified are consistent with capital planning and infrastructure plans and County priorities, and whose operating impact have been documented in operating budget forecasts.

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Post Project Evaluation:

Capital Inventory

The County shall maintain its capital asset inventory at a level adequate to protect the County's capital investment, avoid disruption of service delivery, and to minimize future maintenance and replacement costs. To that end, the County shall conduct and prepare a capital assets inventory biannually to report on the age, condition, and replacement cost of major capital assets.

Recording and Controlling Capitalizable Assets

The Clerk of the Court has been delegated the responsibility to develop administrative guidelines in determining Capitalization thresholds and proper financial recording of assets. These guidelines include:

1. Capitalization of buildings, infrastructure, and equipment
2. Depreciation methodology and application
3. Procedures for control over items that are not capitalized

Project Progress Reporting

The Office of Management and Budget (OMB) shall establish procedural guidelines for project progress reporting as part of the annual capital budget and CBFP development processes.

AS ADOPTED BY THE BOARD OF COUNTY COMMISSIONERS

History:

Resolution 20-42 Dated 06/09/2020

Resolution 23-08 Dated 02/28/2023

Resolution 24-15 Dated 03/12/2024

Resolution 25-11 Dated 04/01/2025

Financial Policy Debt Management

Resolution Number 2025-11 Effective for the FY26 Budget 10-01-2025

This Financial Policy supersedes and replaces any previous versions

DEBT MANAGEMENT

Purpose: To provide a comprehensive and viable debt management policy which recognizes the capital improvement needs of the County.

Policy: Utilize debt to maximize the County's ability to provide the highest-level services and infrastructure taking into account existing legal, economic, financial, and debt market considerations while balancing the taxpayers' ability, and desire, to pay.

Procedure:

1. No County debt issued for the purpose of funding capital projects shall be authorized by the Board of County Commissioners unless it has been included in the Capital Budget and Financial Plan or the Board of County Commissioners has been notified.
2. The County shall issue long-term debt only for:
 - A. The purpose of constructing or acquiring capital facilities and other capital assets as defined by the Statement of Governmental Accounting Standards 34 (SGAS 34) (specifically, the approved schedule of capital improvements)
 - B. Making major renovations to existing capital facilities and other capital assets per SGAS 34
 - C. Refunding outstanding debt when sufficient cost savings can be realized, or it is advantageous to do so.
3. The County may enter leases or debt for the acquisition of major equipment or other capital assets when it is cost justifiable to do so.
4. Conduit debt, including bank eligible conduit bonds, may be issued/sponsored for activities (such as economic development, housing, or health facilities) that have a general public purpose and are consistent with the County's overall service and policy objectives. All conduit financings must insulate the County completely from any credit risk or exposure and must be approved by the County's bond counsel and financial advisor before being submitted to the Board of County Commissioners for authorization and implementation.
 - A. No conduit bonds shall be issued in any year if such conduit bonds constitute obligations ("bank eligible obligations") which would be taken into account in determining whether Alachua County, Florida is a "qualified small issuer" within the meaning of Section 265(b)(3) of the Internal Revenue Code of 1986, as amended, for such year, unless (A) a bank eligible obligation issuance fee, in addition to the amounts imposed by the County

in connection with any TEFRA approval of the obligations, has been remitted to the County with respect to such bank eligible obligations, or (B) the County Manager or County Manager's designee shall determine that the County has no intent to issue bank qualified bonds during such calendar year.

- B.** At the beginning of each calendar year, the County's Finance Director shall calculate, based on then-current market rates and assuming a \$10 million issue of bonds maturing in 10 years, (A) the difference between interest rates on bank eligible obligations and non-bank eligible obligations of the County (the "differential") and (B) the net present value amount determined by applying said differential over the projected 10 year period and based on the principal amount described above (the "bank eligible obligation issuance fee").
- C.** If the bank eligible obligations are to be part of a single plan of finance for the issuance of multiple installments of bank eligible obligations during a calendar year, the bank eligible obligation issuance fee shall nonetheless be due upon the first installment issued.
- D.** All bank eligible obligation issuance fees collected shall be held in trust by the County until the end of the calendar year in which they are collected. Notwithstanding the foregoing, if after a bank eligible obligation issuance fee shall be paid by one entity a second entity requests County approval of bank eligible obligations, the amount that would otherwise be paid by the second entity shall be one-half the bank eligible obligation fee paid by the first entity, and such payment when received by the County shall be paid over to the first entity. If a subsequent entity, then requests County approval of bank eligible obligations, the same process would be repeated except that one third of the fee would be paid to the County, which would distribute the same equally to the first two entities, and so on. If the County did not issue any county debt during such calendar year that would have been bank qualified but for the fact that that conduit bonds constituting bank qualified obligations were issued during such calendar year, the bank eligible obligation issuance fees shall be returned in proportionate amount to the entities that paid them; otherwise, said fees shall be retained by the County.

5. Financing Requirements

- A.** Capital improvements related to enterprise fund operations should be financed solely by debt to be repaid from user fees and charges and other legally available sources generated from the respective enterprise fund's operation.
- B.** Capital improvements not related to enterprise fund operations shall be financed by debt to be repaid from legally available revenue sources able to be pledged for same.

- C.** Cash surpluses, to the extent available and appropriable, shall be used to finance scheduled capital improvements if it is deemed to be the best financing method for that particular improvement.
- D.** Revenue sources shall be pledged for debt only when legally available and, in those situations where they have previously been used for operation and maintenance expenses and/or general operating expenditures, they shall be pledged for debt only when other sufficient revenue sources are available to replace operation and maintenance expenses and/or general operating expenditures as deemed appropriate by the Board of County Commissioners.
- E.** Where possible, capital expenditures shall be funded through pay-as-you-go programs, debt restructuring, and alternative financing mechanisms, such as grants, state loan programs or federal pilot projects.

6. Maturity Limitations

- A.** All capital improvements financed through the issuance of debt shall be financed for a period not to exceed the useful life of the improvements, but in no event to exceed 30 years.
- B.** All capital improvements financed through lease-purchase obligations shall be financed for a period not to exceed the useful life of the improvements.

7. General Debt Limitations

- A.** Rapid debt repayment is a goal of the County's debt management policies. Each borrowing shall be structured to repay principal as rapidly as the amount of the pledged revenue source will allow. Adjustment in repayment time frames may be modified to reflect changes in the interest rate environment, which may argue for shorter or longer retirement plans.
- B.** The County shall manage its debt and sustain its financial position in order to seek and maintain the highest credit rating possible.
- C.** The County shall strive to maintain debt ratios within the median range of benchmarks (performed by the County's Financial Advisor).
- D.** The County shall not construct or acquire a public facility if it is unable to adequately provide for the identifiable annual operation and maintenance costs of the facility.
- E.** The County shall consider coordinating with other local government entities, to the fullest extent possible, so as to minimize the overlapping debt burden to citizens.

- F.** The County shall ensure that an adequate system of internal control exists so as to provide reasonable assurance as to compliance with applicable laws, rules, regulations, and covenants associated with outstanding debt.

8. Debt Issuance Restrictions

- A.** The County shall market its debt through the use of competitive bid whenever deemed feasible, cost effective, and advantageous to do so. However, it is recognized that, in some situations, certain complexities and intricacies of a particular debt issue are such that it may be advantageous to market the debt via negotiated sale.
- B.** The County shall use the services of outside finance professionals selected using competitive bid.
- C.** Credit enhancements (insurance, letters of credit, etc.) shall be used only in those instances where the anticipated present value savings in terms of reduced interest expense exceeds the cost of the credit enhancement.
- D.** In order to maintain a stable debt service burden, the County shall attempt to issue debt that carries a fixed interest rate. However, it is recognized that certain circumstances may warrant the issuances of variable rate debt. In those instances, the County should attempt to stabilize debt service payments through the use of an appropriate stabilization arrangement.

9. Refunding

- A.** The County shall continually monitor its outstanding debt in relation to existing conditions in the debt market and shall refund any outstanding debt when sufficient cost savings can be realized.
- B.** Outstanding debt shall be refunded as long as the net present value savings between the refunded bonds and the refunding bonds is equal to or greater than three (3) percent without extending the maturity of the debt being refunded, unless extenuating circumstances would justify a smaller percentage savings (e.g., historically low interest rates).
- C.** The County may also refund existing debt for the purpose of revising existing bond covenants to meet particular organizational and/or strategic needs of the County when it is advantageous to do so.

10. Disclosure Requirements – It is the policy of the County to endeavor to provide full and fair disclosure in connection with the initial sale and distribution of its publicly marketed debt instruments and to provide appropriate ongoing secondary market information, in compliance with the requirements of applicable federal and state securities laws, rules, and regulations, including Securities and Exchange Commission Rule 15c2-12.

- 11. Arbitrage Reporting** – Finance and Accounting shall establish a system of record keeping and reporting (or procure the services of a company specializing in arbitrage) to meet the arbitrage rebate compliance requirements of the federal tax code. This includes tracking investment earnings on bond proceeds, calculating rebate payments in compliance with tax law, and remitting any rebate earnings to the federal government in a timely manner in order to preserve the tax-exempt status of the County’s outstanding and future debt issues.
- 12. Investment of Bond Proceeds** – The investment of bond proceeds shall be governed by the County’s Investment Policy and any applicable bond covenants. In the event of conflicting policies, the more restrictive policy shall be enforced.
- 13. Short-Term and Interim Financing**

 - A. Bond Anticipation Notes** – Where their use is judged by the County/Clerk staff, County’s bond counsel and financial advisor to be prudent and advantageous to the County, the County may choose to issue Bond Anticipation Notes as a source of interim construction financing. Before issuing such notes, takeout financing for such must be planned for and determined to be feasible by the Financial Advisor.
 - B. Tax (Revenue) Anticipation Notes** – Where their use is judged by the County/Clerk staff, County’s bond counsel and financial advisor to be prudent and advantageous to the County, the County may choose to issue Tax or Revenue Anticipation Notes as a source of interim operating financing.
 - C. Other** – Where their use is judged by the County/Clerk staff, County’s bond counsel and financial advisor to be prudent and advantageous to the County, the County may choose to use other short-term financing tools such as a line of credit or pooled commercial paper programs.
- 14. Debt Affordability Assessment**

 - A.** Article VII Section 12 of the Florida Constitution requires that long-term debt pledged by the full faith and credit of the County can only be approved by voter referendum. For debt issues to be placed on the ballot, the Board must approve both the capital and financing proposals. There is no statutory limit on the amount of debt and corresponding tax levy the voters can approve.
 - B.** The Finance Team implements debt management policies throughout all funds. The Team consists of members including the Assistant County Manager for Budget and Fiscal Services, Finance Director, County Attorney or designee, and the County’s Financial Advisor. The Team is responsible for planning all debt issuance for the County including the use of short-term and long-term financing. The County shall not enter into financing

agreements without first having the alternatives reviewed by the Team and a recommendation forwarded to the County Manager or County Manager designee.

- C. The Finance Team shall be responsible for determining reasonable debt levels for the County as part of the annual budget process and capital improvement plan. Each year, the Team shall review the County's ability to absorb and pay for long-term obligations (including new bond issues). The review process shall include recommendations on how much new debt can be afforded by the County. The Team's recommendations shall be based on an analysis of the following measures using the below definitions:

The terms "Direct Debt" and "Revenue Debt" are defined in Government Finance Officers Association's Recommended Practice for Debt Management Policies as follows:

"Direct Debt" – Debt payable from general revenues, including General Obligation (G.O.) Bonds, capital leases, and notes payable.

"Revenue Debt" – Debt payable from a specific pledged revenue source.

Debt Limitations

1. Total current debt service on "Direct Debt" less any dedicated limited ad valorem debt service measured as a percent of the current total General Fund revenue less any General Fund ad valorem revenue (resulting in the Covenant to Budget and Appropriate (CBA) amount/limit). The current debt service costs without the dedicated limited ad valorem debt service shall not exceed 35% of the total General Fund CBA revenue.
2. Total current debt service on "Direct Debt" measured as a percent of current General Fund revenue. Debt service costs on "Direct Debt" shall not exceed 5% of total General Fund revenue.
3. Total current debt service on "Direct Debt" measured as a percent of General Fund operating expenditures. Debt service costs on "Direct Debt" shall not exceed 10% of total General Fund operating expenditures.
4. Total debt includes "Direct Debt" and "Revenue Debt" as a percent of assessed value. Total net direct indebtedness shall not exceed 3% of the full valuation of taxable property in the County.
5. Total debt includes "Direct Debt" and "Revenue Debt" per capita. Total net direct indebtedness shall not exceed \$750 per capita.

6. Per capita debt as a percentage of per capita income. Per capita debt shall not exceed 5% of per capita income.

AS ADOPTED BY THE BOARD OF COUNTY COMMISSIONERS

History:

Resolution 18-26 Dated 05/03/2018

Resolution 23-08 Dated 02/28/2023

Resolution 23-51 Dated 07/11/2023

Resolution 24-15 Dated 03/12/2024

Resolution 25-11 Dated 04/01/2025

Financial Policy Energy Conservation

Resolution Number 2025-11 Effective for the FY26 Budget 10-01-2025

This Financial Policy supersedes and replaces any previous versions

Energy Conservation Investment Program

Purpose: To promote capital investments which conserve resources and reduce utility costs. The policy is intended as an annual investment in projects that promote utility conservation, efficiency and or renewable energy.

Policy: The Energy Conservation Investment Program (E-CIP) will annually fund capital projects that meet the Board's energy and utility objectives as found in the Comprehensive Plan and Financial Policies. Any E-CIP funds not expended at the end of each fiscal year shall return to the account the following year.

Procedure: The County Manager or his/her designee shall consider annually and recommend a prioritized list E-CIP Eligible capital projects to the Master Capital Improvement Program. This policy is effective upon adoption by the Board.

At a minimum, projects shall be documented for their:

1. estimated return on investment;
2. project life and cost;
3. estimated utility and cost avoidance;
4. potential rebates, other funding sources; and
5. projected start date.

AS ADOPTED BY THE BOARD OF COUNTY COMMISSIONERS

History:

Resolution 19-37 Dated 10/01/2019

Resolution 23-08 Dated 02/28/2023

Resolution 24-15 Dated 03/12/2024

Resolution 25-11 Dated 04/01/2025

Financial Policy Financial Management

Resolution Number 2025-11 Effective for the FY26 Budget 10-01-2025

This Financial Policy supersedes and replaces any previous versions.

FINANCIAL MANAGEMENT

Purpose: To establish the framework for the County's overall financial planning and management.

Policy: To show the citizens, credit rating industry and prospective investors (bond buyers) the County's commitment to sound financial management and fiscal integrity. To improve the County's fiscal stability by helping County officials plan fiscal strategy in a consistent manner.

Procedure:

1. Financial Goals

- A.** To maintain the financial viability of the County to ensure adequate levels of County services.
- B.** To maintain financial flexibility to continually adapt to local and regional economic and demographic changes.
- C.** To maintain and enhance public infrastructure to provide for the health, safety, and welfare of the County's citizens.

2. Inter-fund Loan Policy –

Inter-fund Loan Policy is intended to provide parameters and guidance for the management of loans between funds. Inter-fund loans may be necessary to provide adequate cash flow for reimbursable grants and contractual obligations with deferred revenues.

- A.** Repayment of any loan shall not exceed one year without approval of the Board of County Commissioners. Loans outstanding at fiscal year-end will be reported to the Board of County Commissioners.
- B.** Any fund may receive an interfund loan of up to and including \$500,000 with approval from the Clerk of the Courts, Finance Director, and the Assistant County Manager for Budget and Fiscal Services or County Manager.
- C.** Any fund may receive an interfund loan in excess of \$500,000 with the approval from the Board of County Commissioners.
- D.** Due to the receipts of ad-valorem taxes not being sufficiently received until the end of November, the County may not have sufficient cash to maintain an adequate cash flow in the beginning of the fiscal year. Therefore, upon the approval from the Clerk of the Courts-Finance Director, Assistant

County Manager for Budget and Fiscal Services, and the County Manager or County Manager's designee, the General Fund, MSTU for Law Enforcement and MSBU – Fire Service Funds may borrow, short-term, from other appropriate funds until the receipts of ad-valorem tax or special assessment revenue provide adequate cash flow. In no instance,, without approval of the Board of County Commissioners, shall the loan remain unpaid past December 31 of the year the loan is made.

3. Replacement Funds

- A.** Vehicle, computer, and equipment replacements will be reviewed and presented as part of the annual budget process. Departments, in conjunction with the Fleet division, are responsible for identifying necessary replacements and including these requests in their budget submissions. Approvals for replacements will be subject to budget availability and prioritized based on operational needs, lifecycle assessments, and cost-effectiveness. Funding for approved replacements will be allocated within each department's budget to ensure proper financial planning and accountability.
- B.** Vehicle/Fleet Replacement surplus sale proceeds, insurance claims, and investment income will be maintained within the applicable Fund to help offset future vehicle and equipment costs.
- C.** An E-911 Equipment Replacement Reserve shall be maintained in the Emergency Communications E-911 System Fund to ensure adequate resources are available for the replacement and/or upgrade of equipment at the primary and back-up PSAP's (Public Safety Answering Point) as allowed by Florida Statute 365.172. Annual contributions will be made in accordance with Florida Statute. 365.173 which restricts the amount of E-911 carryover revenues.

4. Fund Balance

- A.** The County will report Fund Balance in accordance with Governmental Accounting Standards Board Statement No. 54 Fund Balance Reporting and Government Fund Type Definitions. Each financial reporting fund's Fund Balance shall be composed of non-spendable, restricted, committed, assigned, and unassigned amounts.
- B.** The unassigned plus assigned fund balance for the MSTU Law Enforcement and MSBU Fire Funds, at each fiscal year end, shall not be less than 5% of the following year's projected operating revenue and the unassigned plus assigned fund balance of the General Fund shall be 10%. In any fiscal year where the County is unable to maintain the minimum fund balance as required in this section, the County will modify appropriations during the following year to reestablish the minimum amount by the end of the next fiscal year-end. The County shall not appropriate any amounts of

such fund balance for the purpose of balancing the budget until the minimum is reached.

5. Reporting and Audits

- A.** Balanced revenue and expenditure forecasts will be prepared to examine the County's ability to absorb operating costs due to changes in the economy, service demands, and capital improvements.
- B.** The County's accounting and financial reporting systems will be maintained in conformance with all state, federal and local laws, and generally accepted accounting principles as required in Florida Statute Chapters 129 and 200.
- C.** An annual audit will be performed by an independent public accounting firm, as required by Florida Statute. The results of the audit will be reported to the Board of County Commissioners and the audit opinion included in the County's Annual Comprehensive Financial Report.
- D.** The Clerk's Office will be asked to submit the Annual Comprehensive Financial Report to the Government Finance Officers Association (GFOA)'s Certificate of Achievement for Excellence in Financial Reporting Program.
- E.** The Office of Management and Budget will submit the County's Budget to the GFOA's Distinguished Budget Presentation Program.
- F.** Financial information including the Annual Comprehensive Financial Report and the Budget will be published on the Clerk's and County's websites, respectively.
- G.** Secondary market disclosures will be included in the Annual Comprehensive Financial Report.
- H.** The Office of Management and Budget will perform quarterly reviews to determine if the budgetary plan is being followed and if budgetary expectations are being achieved. Any problems discovered in this process will be corrected at the appropriate level of budgetary control.
- I.** Property control shall be applied to all assets valued at the level required by State Statute, the current minimum monetary threshold for capitalization and the item shall be tagged and identified by asset number when appropriate. Each item is physically identified and assessed as to its condition at least once per fiscal year.
- J.** Travel reimbursement will be in accordance with administrative procedures adopted in compliance with Florida Statute 112.061 (14).

6. Annexation

- A.** The Office of Management and Budget will be responsible for providing the County's Annexation Team with a fiscal analysis of the impact related to

proposed annexations. The analysis will be performed, upon receiving a request from the Annexation Team, using the following criteria:

- I. Unincorporated area population reduction between 1% and 3%-base analysis.
 - II. Unincorporated area taxable property value reduction between 1% and 3% - base analysis.
 - III. Unincorporated area population reduction greater than 3% - countywide analysis.
 - IV. Unincorporated area taxable property value reduction greater than 3% - countywide analysis.
- B.** A base analysis will include projections for all major revenues and expenditures that are impacted by unincorporated area population changes. A report on the base analysis will be sent to the Annexation Team within 5 business days of the request.
- C.** A countywide analysis will include a base analysis as well as a review by all departments of service delivery impacts in the area being annexed. A report on the countywide analysis will be sent to the Annexation Team within 30 days of the receipt of the request. A review checklist sent to all departments will be completed and returned within 14 days. OMB will also analyze the fiscal impact of annexations related to Constitutional Offices.
- D.** The Annexation Team has the discretion of requesting an analysis from OMB for annexations that do not meet the criteria listed above. Such requests may be used to address annexations that fall below the 1% thresholds or to address the cumulative impact of annexations over a certain time period.

AS ADOPTED BY THE BOARD OF COUNTY COMMISSIONERS

History:

Resolution 22-06 Dated 10/01/2019
Resolution 23-08 Dated 02/28/2023
Resolution 24-15 Dated 03/12/2024
Resolution 25-11 Dated 04/01/2025

Financial Policy – Health Insurance Management

Resolution Number 2025-11 Effective for the FY26 Budget 10-01-2025

This Financial Policy supersedes and replaces any previous versions

HEALTH INSURANCE MANAGEMENT

Purpose: The Health Insurance Fund is an Internal Service Fund, created by Chapter 28 of the Alachua County Code, to account for health insurance transactions of the County where the County retains risk. The fund accounts for Health, Wellness, Prescriptions, Dental and Vision insurance coverage for employees and retirees of the County, Library, and Constitutional Officers. This document serves to establish the framework for the fund.

Policy: To show the citizens, elected officials, employees, unions, actuarial providers, health care providers and prospective investors (bond buyers) the County's commitment to sound financial management and fiscal integrity related to maintaining the County's health-insurance fund. To improve the County's fiscal stability by helping County officials plan fiscal strategy in a consistent manner.

Background: The County self-insures for the following employee benefits: health, primary care clinic, wellness program, and prescriptions. The County offers "off the shelf" policies for dental and vision. The County pays the premiums for the benefits as provided for in the union contracts and Board adopted shared rates. The employees pay a portion of the related costs and have the option to select and pay for additional benefits. Retirees and former employees and dependents covered by Consolidated Omnibus Budget Reconciliation Act (COBRA) may also purchase these benefits.

Procedure:

1) Financial Goals

- a) To maintain the financial viability of the Fund in order to ensure adequate levels to support the employee benefit.
- b) To maintain financial flexibility in order to continually adapt to claims and economic changes.
- c) To maintain and enhance appropriate levels of reserve to provide for the health, safety and welfare of the County's employees participating in the health plans.
- d) The 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.
- e) A qualified actuarial firm shall be retained on an annual basis in order to recommend appropriate funding levels.

- f) The Health Insurance Fund shall be analyzed as part of the annual budget process.

2) Premiums

- a) Annually, the Risk Management Division shall recommend premium rates for each type of health benefit for single, employee+1, and family coverage. The rate shall be determined using current market data and the County's claims history.
- b) The Self Insurance Fund premiums charged to the various funds and departments will be the illustrated rate for the benefits selected by the employees assigned to them.
- c) Various credits and savings may be offered to offset premiums and employee cost, such as, wellness programs, vaccination programs, and HRA's for high deductible plans.
- d) Alachua County, Florida - Code of Ordinances Chapter 28 – Self-Insurance Programs Sec. 28.02(b)(2) – includes the administration of a health insurance supplement for employees retiring from Alachua County and participating governmental entities. Effective October 1, 2023, the supplement will match the State of Florida retiree health insurance supplement amount for the years of service with the County. Adjustments made by Florida legislative action that affect the retiree health insurance supplement rate will be incorporated into the County's plan and included in the budget pursuant to their effective date. All participants will follow the County's administrative procedures.

3) Reserve Funds

- a) The Florida Office of Insurance Regulation strongly encourages at least 60 days of anticipated claims, as set by an actuary. An actuarial best practice is to establish 180 days of anticipated claims as a reserve, and as such will be the requirement for the fund.
- b) No additional premiums will be charged to establish the reserve without County Commission approval.
- c) An annual evaluation will be made during the annual budget process to identify health insurance industry trends and projections to develop long range planning to fund reserves and premium costs to adequately support the funds claims and expenditures.

- d) In any fiscal year where the County is unable to maintain the minimum reserve as required in this section, Risk Management will present a strategy to comply within two (2) fiscal years.
- e) Funds for construction will be specifically identified within the reserve fund to ensure proper allocation and tracking.

4) Consultant Reviews

- a) An actuary will be retained to evaluate the position of the funds and project future costs to assist in establishing premium rates.
- b) The County may retain health consultants to review plan details, evaluate cost of changes, review programs such as the clinic or wellness efforts, notify and recommend changes based on industry activity, and assist with acquiring excess coverage or specialty insurances.

5) Reporting and Audits

- a) Balanced revenue and expenditure forecasts will be prepared to examine the County's ability to maintain health insurance benefits and control premium increases.
- b) The financial accounting of the fund will be included with the Annual Comprehensive Financial Report of the County and will be a part of the annual audit.
- c) Annual budget and actual reports will be presented to the Self-Insurance Review Committee (SIRC) to assist the committee in making recommendations to the Board of County Commissioners.
- d) As a part of the annual budget process, the County Manager will recommend appropriate premiums and funding levels to the Board of County Commissioners in conjunction with SIRC's recommendations.

AS ADOPTED BY THE BOARD OF COUNTY COMMISSIONERS

History:

Resolution 22-06 Dated 01/25/2022
Resolution 23-08 Dated 02/28/2023
Resolution 23-52 Dated 08/01/2023
Resolution 25-11 Dated 04/01/2025

Financial Policy

Citizen Initiated MSBU Publically Owned Roads

Resolution Number 2025-11 Effective for the FY26 Budget 10-01-2025

This Financial Policy supersedes and replaces any previous versions.

CITIZEN-INITIATED MSBU PROGRAM FOR CAPITAL IMPROVEMENTS AND MAINTENANCE FOR PUBLICALLY OWNED ROADS

Purpose: To provide Alachua County Citizens and the Board of County Commissioners (Board) a mechanism to receive and provide municipal services and improvements for benefitting properties within the unincorporated area of Alachua County.

The Program is responsible for coordinating the public services and capital improvements funded by non-ad valorem assessments requested by the property owners of the benefitting properties. Administration of each assessment district (MSBU) shall include financial management of the fund; ensuring assessments are levied accurately per local and state requirements; monitoring service contracts; maintaining records for active and closed MSBUs, and responding to property owner interests and inquiries.

The Citizens-Initiated MSBU Program outlines the administration of non-ad valorem assessments levied for publically owned roads, road related capital improvements, and periodic maintenance of included roads.

Policy: To provide an orderly and efficient method for utilizing the statutory authority given to the Alachua County Board of County Commissioners by Florida Statue 125.01(1)(q) and Alachua County Code Chapter 37 to create a Municipal Services Benefit Unit (MSBU) Program, driven by citizen request, within the unincorporated area of Alachua County. It is the intention of this Administrative Procedure to supplement the established Florida Statutes and Alachua County Code; therefore, any perceived contradictions or omissions shall cede to these controlling entities.

This hereby establishes a policy for the creation of citizen initiated MSBUs along with the procedures for levying, collecting, adjusting, supporting, and enforcing created MSBUs.

Definitions:

Assessment Roll – Area or group of properties assigned a pro-rata amount to fund an essential public service or improvement offering benefit to those properties.

Benefit – Direct or indirect assistance or advantage.

Assessment/Benefit Unit – Equitable base or measure used for allocating cost, such as parcel, acreage, or dwelling.

Capital Improvement Assessment/Assessable Cost – Amount levied for a constructed improvement for which the amount is levied once but may be repaid in annual installments over a period of years.

Fee (Petition) – A non-refundable amount which must be included with the initial Citizen-Initiated MSBU Petition for administration and review of the request.

Liaison – Applicant or person that voluntarily serves as a spokesperson for the community during the various phases of the MSBU process. The liaison acts as a go-between for the benefiting property owners and the County and is authorized to request or approve minor changes in services or project(s) scope (increase in annual cost and/or assessments of no more than 10%) without Board action.

Lien – A legal claim upon property to secure the payment of a debt or obligation.

Municipal Service – Assistance or improvement provided by a local government to serve a public purpose.

Municipal Services Benefit Unit (MSBU) – An assessment district created to fund a localized public service.

Non-Ad Valorem Assessment – Amount levied on a property by criteria other than property value; typically assigned by units of benefit.

Ordinance – An authoritative order or legislation enacted by a municipal authority such as the Alachua County Board of County Commissioners.

Petition (MSBU Petition) – Document originated by citizens in the form of a request for an MSBU which should include general scope of services or project(s), a map depicting the proposed Unit boundaries, and the level of benefitting property owner's support for its creation. The Petition is then further processed within the MSBU Program to determine a "honed" MSBU scope and cost including:

- Project analysis
- Engineering/design
- Construction
- Contracted services.
- Equipment Installation
- Utilities
- Administration
- Financing
- Reserves
- Contingencies
- Other direct and indirect costs

Pro-rata – A proportionate allocation.

Public Purpose – Available or pertinent to the people as a whole; open to all members of a community; may be provided by local authorities and supported by money from taxes, fees, or assessment.

Public Hearing – A special meeting which allows the public to comment on proposed plans and projects before the local government makes a final decision.

Public Service – Essential service provided by a government to people living within its jurisdiction.

Special Assessment District (SAD) – Also known as MSBU.

Unincorporated Area – A region of land outside the taxing boundary of a city; governed by the County.

Variable Rate Assessment – An amount levied annually to fund an ongoing service for which the service cost may change each year.

Procedure:

1. Creating and establishing an MSBU
 - A. It shall be the policy of the Board of County Commissioners to require an MSBU Petition and associated fee for consideration of a new MSBU. Such petition will define the general parameters of the MSBU, however; the Board, at its discretion, may establish a minimum service area requirement.
 - B. Petitions must be submitted by February in the year prior to the targeted beginning of MSBU revenue collections.
 - C. A petition process is used in establishing MSBUs to ensure community awareness and involvement in the decision-making process. This also increases recognition of the public nature of the improvements and the responsibility of property owners for payment of the assessments.
 - D. MSBUs must be created and utilized to provide road related services and/or infrastructure in accordance with Florida Statute 125.01(1)(q).
 - E. The Board will determine the best course of financing, including whether to provide initial internal or external funding, on a case-by-case basis.
 - F. If it is determined that outside funding (e.g., loans and bonds) is necessary to fund a requested MSBU the Board will absorb any issuance costs.
 - G. Each MSBU shall be maintained and managed individually in accordance with established “best practices” and Generally Accepted Accounting Principles (GAAP).

2. Processing requests

- A.** Citizen requests should be sent to the County Manager (CM) or County Manager designee in the form of a Petition for initial recording and collection of the associated fee. The County Manager or County Manager designee shall then forward the request to County staff ("staff") to continue formulating the MSBU request. It is the responsibility of the citizens to:
 - I.** Organize support for the MSBU.
 - II.** Develop a general scope of work and/or services.
 - III.** Prepare the petition for submittal to the Board via the County Manager or County Manager Designee.
 - IV.** Designate a liaison.
- B.** Once the completed petition and associated fee is submitted, staff will prepare a cost estimate for the proposed improvements using current County standards. Estimates may also include eventual replacement and ongoing maintenance costs. Estimate(s) will then be presented to the Board no later than May in the year prior to the targeted beginning of MSBU revenue collections.
- C.** The Board may choose to conduct a Property Owner Interest Poll and send a letter and vote card, via First Class Mail, to the benefiting property owners. The letter shall describe the proposed improvement, the area to be specially benefitted, the estimated improvement cost, and the allocation of the cost to each property owner.
- D.** The voting card must be signed and returned within 45 days of the date of the letter. The vote cards will be verified to determine that at least 50% of the responding benefiting property owners within the proposed unit boundaries signed in favor of the petition. For proposed improvements to unpaved roads owners representing at least 60% of the benefiting property must respond and of those responses at least 75% must be in support of creating the MSBU.
- E.** Such verification shall be accomplished by comparing the vote card with the existing tax rolls of the Property Appraiser and voter registration rolls if applicable. The Board may also, at its discretion, increase the required percentage of signatures on a letter/vote card.

F. Upon verification that the appropriate percent of benefiting property owners signed in favor of the MSBU, staff shall proceed with scheduling the MSBU creation.

I. Staff shall abide by Florida Statute 197.3632 and Sections 37.10 thru 37.14 of the Alachua County Code.

II. Staff shall prepare ordinances and resolutions.

III. Staff shall publish required legal and display notices.

IV. Staff shall mail each benefitting property owner a first-class notice advising them of the date and time of the public hearing for the purpose of adopting the ordinance creating the MSBU.

G. If the required percentage is not obtained within the 45-day period, the application will be deemed invalid, and a letter will be mailed to the applicant to notify them that the requested MSBU has not met the signature requirement.

H. The Board of County Commissioners reserves the right to approve, deny, or modify MSBU requests.

3. Adopting MSBU budgets and assessment rolls

A. Prior to January 1st of each year, the department will submit the proposed non-ad valorem assessment roll as part of a public hearing for adoption of each new MSBU created during the preceding year as prescribed in Florida Statute 197.3632(3)(a) through (4)(b).

B. Prior to January 1 of each year, the Board of County Commissioners may adopt a resolution at a public hearing stating its intent to utilize the uniform method of collection of non-ad valorem assessments for all new MSBUs created during the preceding calendar year.

C. All costs associated with publishing the public hearing notice will be divided equally among the MSBUs being brought to the Board and charged to the appropriate MSBU Fund and paid for by the non-ad valorem assessment levied against the benefitting property owners and included on the annual tax bill.

D. The content of the resolution and conduct of the public hearing must be in accordance with Florida Statute. Chapter 197.3632(3)(a).

E. First class mail notice shall be sent to each person owning property within the proposed MSBU boundaries.

- F.** A public hearing will be required in following years whenever there are changes in the boundaries or the purpose of the MSBU as outlined in Florida Statute. Chapter 197.3632(4)(a).
- G.** Any proposed revision resulting in an increase or decrease in the services provided by the MSBU shall be reviewed by County staff. If the revision cost is 10% or below the Board approved amount the approval authority is with the MSBU Citizen Liaison. Any changes above 10% require Board approval via the Public Hearing Process.
- H.** Staff shall prepare the budgets for their MSBUs during the annual budget process. The Office of Management & Budget shall prepare the resolutions documenting the Board's approval of the MSBU budgets at the public hearing adopting the County-wide budget and its corresponding resolutions.
- I.** Staff shall prepare the MSBU assessment rolls annually and submit them to the Office of Management and Budget so they may be included for adoption at the same time as the MSBU and County-wide budget resolutions go before the Board.
- J.** Staff will ensure that the assessment roll certifications are submitted to the Property Appraiser and Tax Collector for billing and collection as set forth by Florida Statute 197.

4. Levying and collecting MSBU assessments

- A.** An MSBU may be created at any time during the fiscal year as long as previously described deadlines have been met. However, implementation shall coincide with the adoption of the annual County budget beginning October 1.
- B.** All new MSBUs must be created (resolution adopted) by January 1 of each year in order to be implemented the following October.
- C.** The Board will levy the special assessment to be collected through the Uniform Method of Collection authorized by Florida Statute 197.3632.
- D.** In the case when an individual MSBU is closed out, residual monies remaining in the Fund totaling 5% or more of the original Board approved budget shall be refunded back to the property's current owner of record on a pro rata share as originally assessed. Any residual monies remaining in the fund totaling less than 5% of the original budget will be transferred to the responsible department's primary fund.

5. Contract and Purchasing

All contract and purchasing scenarios must be processed and managed by the responsible department in accordance with existing County policies and procedures.

6. Property Appraiser

The Property Appraiser will be asked to provide a section map(s) detailing the proposed MSBU area, the benefitting property owner's name, address, property value, and applicable frontage as well as the size and type of property structures.

7. Tax Collector

A. The Tax Collector is responsible for the annual billing and collection of the non-ad valorem assessments in the same fashion as the tax rolls are billed and collected each year.

B. Assessments become delinquent after April 1, and failure to pay may result in a lien levied against the property and may result in the sale of a tax certificate in accordance with Florida Statute 197.432.

8. Clerk of Court

The Clerk is responsible for recording and, when required, the administering of liens on unpaid non-ad valorem assessments.

9. Processing appeals of assessments.

A. Property owners wishing to appeal or request a review of their initial assessment may contact the responsible department to document the nature of the request.

B. All requests received prior to the deadline set forth by Florida Statutes (30 days after certification of the tax roll) each year shall be handled so as to allow payment of taxes before they become delinquent.

C. Staff shall investigate the request in consultation with the Property Appraiser and make a determination as to whether or not an adjustment is warranted.

D. In the event an adjustment to the initial assessment is warranted, staff shall prepare a "Certificate of Correction" and submit it to the Tax Collector and Property Appraiser. If a determination of adjustment is

made prior to payment of the current tax bill, a revised tax bill will be sent by the Tax Collector reflecting the adjusted assessment. If a determination of adjustment is made after payment of the current tax bill, the property owner may request a reimbursement for the assessment overpayment; otherwise, the overpayment will be reflected on the following year's tax bill.

E. Adjustments to initial assessments resulting from appeal/review requests received after the deadline will be documented on a "Certificate of Correction" by the responsible department and reflected on the following year's tax bill.

I. Reimbursement will only be made on assessments paid within the previous three years.

II. Reimbursement will be reviewed and processed by the responsible department with the funding source being the appropriate MSBU Fund.

AS ADOPTED BY THE BOARD OF COUNTY COMMISSIONERS

History:

Resolution 19-37 Dated 10/01/2019.

Resolution 23-08 Dated 02/28/2023.

Resolution 24-15 Dated 03/12/2024.

Resolution 25-11 Dated 04/01/2024.

Financial Policy – Performance Management

Resolution Number 2025-11

Effective for the FY26 Budget 10-01-2025

This Financial Policy supersedes and replaces any previous versions.

PERFORMANCE MANAGEMENT

Purpose: To establish the framework for the County's commitment to performance management.

Policy: Performance Management has specific guidelines and best practices documented by the Government Finance Officers Association (GFOA) and the International City/County Management Association (ICMA). Performance Management is mandated to receive any Federal grants and/or pass-through grants as described in the Federal OMB Circular (2CFR Chapter 1 and Chapter 2 Part 200) Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards. Additionally, Performance Management is considered as part of Florida State Statute 212.055(11) Performance Audit, where any jurisdiction requesting consideration of a discretionary sales surtax referendum would have to submit to a performance audit including program efficiency, effectiveness, goals, objectives, and performance measures used by the program to monitor and report program accomplishments.

Alachua County's performance program is managed by Budget and Fiscal Services. The program ensures performance results support identified strategies and requires regular reporting of the County's performance efforts and outcomes.

Performance management improves organizational capacity by providing managers with data on established measures and operational performance. Performance data empowers managers by supplying data and information necessary to make effective, efficient, and timely management decisions to achieve desired results.

Performance management is a powerful tool used to integrate strategic planning, multi-year departmental planning, budgeting, and management with evaluation and reporting in a system that helps create an accountable, transparent, and responsive organization.

Department Responsibilities:

1. Document alignment of departmental performance to the County's Mission, Values, Board Level Strategic Guide, and Comprehensive Plan.
2. Set program deliverables and ensure operational priorities match those of the community via the Board's guidance.
3. Develop meaningful measures, focusing on key performance indicators and outcome measures, to gauge program success and inform future policy and budget decisions.
4. Increase organizational coordination to eliminate waste and duplication.

5. Make data available to the public periodically through the annual Adopted Budget documents, presentations to the Board, and the County's website thereby keeping government accountable and transparent to all stakeholders.

A. Process

I. Establish and update the following:

- 1) Mission Statement
- 2) Vision Statement
- 3) Executive Summary
- 4) Current Year Accomplishments/Future Year Priorities
- 5) Significant Budget Variances (if applicable)
- 6) Budget Allocation by Board established Focus Area
- 7) List of Services Provided
- 8) Description of Services Provided and, as applicable, state the relevant Governing Authority
- 9) Quarterly Performance Measures

II. Identify and provide quarterly updates to performance measures and targets in the Performance Management (PM) system.

- 1) Establish, review, and update performance measures on a quarterly basis, to ensure the regular collection and reporting of specific information about the effectiveness, the quality, and the efficiency of government services and programs.
- 2) Periodically add or modify existing performance measures as the need arises based upon changes in the Board's Strategic Guide, Comprehensive Plan, changes to the agency's objectives, changes in program scope or establishment of new programs, based upon mandated reporting requirements, or where program evaluation results in the need for additional measures.
- 3) Once a measure is established, and annually thereafter, record future projections in the Performance Management system based upon targets identified by staff and/or

published benchmarks. Typically, performance measures will have two to three years of targets identified within the system.

- 4) Track and record measures, on a monthly or quarterly basis, as determined by the Department, Division, or program, depending on the reporting frequency needed to effectively and efficiently react to performance changes that are out of line with performance targets and change management strategy, and direction to provide the best results to stakeholders. The preferred reporting frequency is quarterly.
- 5) Ensure all performance management components reported within the budget document, performance chapter, website, and all other reporting methods are accurate and factual.
- 6) Identify and link showcase measures and community indicators to improve transparency.

Budget and Fiscal Services Operational Performance Staff Responsibilities:

1. Provide training and support for development of performance measures and key performance indicators, ensuring their relevance, effectiveness, and alignment with the Board's Strategic Guide.
2. Review all narratives, measures, indicators, and level of service information prior to the submission of the final budget.
3. Review quarterly all performance measures and reported actuals within the Performance Management system to ensure alignment and consistency within the agency.
4. Publish performance measures, outcomes, and narratives through the Annual Budget Document, Performance Chapter, and/or website, as appropriate.

AS ADOPTED BY THE BOARD OF COUNTY COMMISSIONERS

History:

Resolution 21-08 Dated 10/01/2021.

Resolution 23-08 Dated 02/28/2023

Resolution 24-15 Dated 03/12/2024

Resolution 25-11 Dated April 1, 2025

Financial Policy Public Purpose

Resolution Number 2025-11

Effective for the FY26 Budget 10-01-2025

This Financial Policy supersedes and replaces any previous versions.

PUBLIC PURPOSE

Purpose: To establish the framework for the County's use of taxpayer's money for public purpose.

Policy: Revenues received by the County are public funds and as such their use must serve a public purpose. 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.

- A. Educate, inform, and maximize the involvement and participation of citizens in County government, including increased partnerships and economic development ventures with the private sector.
- B. Recognize employees to improve and enhance morale resulting in increased efficiency and effectiveness.
- C. Recognize employees for retirement, length of service or other milestone achievements.
- D. Recognize and encourage the continued participation of volunteers in various County programs.
- E. Promote tourism within the County.

Procedure: A proposed expenditure identified by a Department Director or his/her designee that meets one or more of the above declared objectives and supports the County's overall mission shall be submitted on a Public Purpose Form, with description and backup, for review by the Office of Management and Budget and approval by the County Manager or County Manager Designee according to procedures developed by the County Manager.

For any request, the County Manager or County Manager Designee may request the Board to declare a public purpose.

The Office of Management and Budget will report Public Purpose approved requests to the Board on a quarterly basis.

AS ADOPTED BY THE BOARD OF COUNTY COMMISSIONERS

History:

Resolution 19-37 Dated 10/01/2019

Resolution 23-08 Dated 02/28/2023

Resolution 24-15 Dated 03/12/2024

Resolution 25-11 Dated 04/01/2025

PUBLIC PURPOSE GUIDELINES AND PROCEDURES

**Require submission and all approvals before commitment or purchase.
Require available budget be identified prior to submission to Department Director
& OMB**

EXPENDITURES:

In considering whether an expenditure is a necessary expense it is important to remember that an expenditure should be more than merely desirable or even important to be approved under the necessary expense doctrine.

In addition, an expenditure should not be approved simply because it is considered a good idea or because it is like a practice engaged in by private businesses or other governmental entity.

County staff **shall not use appropriated funds** (whether from an annual appropriation, multi-year appropriation, appropriated user fee, mandatory appropriation, or reimbursements from such appropriations, etc.) **to purchase food** (whether for conferences or meetings; for meals, light refreshments, or beverages; or for participants) unless the funding source specifically allows for the use of funds for the specific expenditure or receives prior approval from the County Manager or County Manager Designee.

Public outreach engagements are designed to educate and inform the community, ensuring transparency and awareness of County initiatives. These events are not intended to provide meals, and if any food is offered it should be minimal. Beverages should be economical and comply with County policies on procurement and expenditures. i.e. water stations vs. individualized water bottles. Departments should prioritize cost-effective outreach methods that maximize public education while maintaining fiscal responsibility and adherence to County guidelines.

This process does not circumvent established procurement regulations but rather supplements them by providing documentation that justifies the necessity and appropriateness of expenditures. All purchases must still adhere to competitive bidding requirements, contract guidelines, and financial controls set forth by the county. The public purpose form serves as an additional layer of accountability, ensuring transparency and proper use of public funds in alignment with procurement standards.

GRANTS AND COOPERATIVE AGREEMENTS:

Public funds garnered from state/federal grants cannot be expended for refreshments/meals unless there is a line item in the approved grant budget expressly detailed for meals/refreshments.

When a grantee conducts a conference as an ancillary effort under its grantor cooperative agreement, food-related costs may be considered allowable as prescribed in OMB Circular A-21 (cost principles applicable to educational institutions), OMB Circular A-122 (cost principles applicable to non-profits), and shall be documented utilizing the Public Purpose Form.

The type and amount of meals/refreshment shall be in concordance with the type of employee function. There should not be any question that the amount/meal type fits the type of the function. Any question on the type and amount of the meals/refreshments can be directed to the Deputy County or Assistant County Managers.

The intent is to not use public funds to offset a meal that the public / employees would normally consume, but rather to further the public interest by ensuring that County meetings are run efficiently with fewer/shorter breaks for meals. The County Manager or designee will manage and approve all public fund expenditures used for meals/refreshments consumed during public and/or County meetings.

DONATION FUNDS:

Although donated funds may not be subject to all the restrictions applicable to direct appropriations, they are still “public funds” and accounted for according to policy and procedures. When determining whether to use donation funds for food and beverage, sponsoring department should carefully consider the donor’s expectation on how the donation funds would be utilized. The purchase of refreshments should reflect that the purchase:

- (a) carries out the Alachua County mission.
- (b) satisfies the conditions of the donation.
- (c) is consistent with County policy on donations; and
- (d) is a necessary expense.

The recommending official role/responsibility will be at the Department Director or Deputy or Assistant County Manager.

Many donors might not expect that their donations are to be used for food and beverage for meetings, rather, to directly benefit a program or service or operational cost. Before such funds are used planners and approving officials need to consider that sensitivity and recognize that use of these funds for food and beverage, above exceptions notwithstanding, will likely be the subject of increased external scrutiny.

PROHIBITED USES:

1. Alcoholic Beverages: Any beverage containing alcoholic liquor – Alcoholic Beverages are never acceptable as a public purpose or County expense.

2. Food, unless funding source specifically allows, or County Manager or County Manager Designee provides pre-approval.
3. Political organizations, including events directly or indirectly associated with a political party, campaign, candidate, or group engaged to influence legislation, elections, referenda, or similar activities.
4. Holiday celebrations or meals for employees; Office parties or employee entertainment (both internal and external).
5. Refreshments or meals generally may not be provided in conjunction with ordinary, recurring staff meetings or other regularly scheduled business meeting of employees.
6. Ad-hoc committee meetings and informal meetings consisting solely of employees should not include breakfast, lunch, dinner, or coffee/beverage service expenses (except events paid with pre-approval through the grant budget).

PARTICIPANTS:

Guest: Person who renders a service to the County or to whom the County wishes to extend goodwill and who is present at an event or meeting with an underlying business purpose. Typically, guests are visiting speakers, advisory board members, employees of outside Governmental agencies, citizens or other individuals not employed by the County.

Volunteers: Individuals assisting with a program, event, or other official function who must remain on site during mealtime.

County Employee: Individual who is as an employee selected by the appointing authority for a county department, agency, or office.

MEALS, FOOD, BEVERAGE, REFRESHMENTS

When allowable, prudent judgment for incurring meal and refreshment expenses is essential. Resources are limited, and meals and refreshments are subject to close public examination and audit. Meals and refreshments must be fully necessary, reasonable, and supportable in all instances.

Alcoholic Beverages: Any beverage containing alcoholic liquor – Alcoholic beverages are never acceptable as a public purpose or County expense.

Meals are defined to include food and non-alcoholic beverages provided at breakfast, lunch, or dinner to attendees of County-sponsored functions.

Refreshments are defined to include beverages such as coffee, tea, water, and food items such as pastries, fruit, chips, cookies, and cake.

EVENT TYPES:

Public Functions:

There must be a direct correlation between the event delineated on a calendar, supplanting a normal mealtime, the public benefit, and funding source in the organization/program budget.

A public function is when the majority of attendees are community members rather than County employees.

The type and amount of meals/refreshment shall be appropriate with the type of public event. There should not be any question that the amount/meal type fits the type of the meeting. Any question on the type and amount of the meals/refreshments can be directed to the Deputy County or Assistant County Managers for determination.

Department Sponsored Event or Programmatic Activities:

- Be an event is open to the public.
- Staff or community activities including orientation programs, organization meetings, or similar department & community-centered functions that serve a county business purpose. Attendance is mandatory.
- There is a published agenda.
- The meeting/training has an intended duration of six (6) or more hours.
- The location of the meeting or scheduling conflicts do not lend themselves to a meal recess.
- The meeting's business is furthered by speeches, presentations, or interpersonal exchange that would not normally occur daily; and
- The total cost per attendee per day cannot exceed the partial day per diem allowance for breakfast as established by the County.
- Funding sources must provide for the allowable use of funds.
- Expenditures for sponsored project related activities must comply with the terms and conditions of the sponsored project.

Must be pre-approved at the Deputy County Manager or Assistant County Manager level or above.

ALACHUA COUNTY DECLARATION OF PUBLIC PURPOSE EVENTS AUTHORIZATION FORM

Submission of Public Purpose Form and Backup should be received by the Office of Management and Budget, Budget Manager **at least 2 weeks in advance** of the event to ensure full approvals and signatures are obtained. OMB Recommends submissions come during the first week of each month.

Section 1 Provide the name of the event, department, event date and event location.

Section 2 Provide the appropriate Public Purpose Mission Number from the Legend.
(You may select more than one)

Public Purpose Legend:

- 1) Educate, inform, and maximize the involvement and participation of citizens in County government, including increased partnerships and economic development ventures with the private sector
- 2) Recognize employees to improve and enhance morale resulting in increased efficiency and effectiveness
- 3) Recognize employees for retirement, length of service or other milestone achievements.
- 4) Recognize and encourage the continued participation of volunteers in various County programs.
- 5) Promote tourism within the County

Provide a narrative description of the public purpose – **Do not reiterate the information from the legend list.** Provide an explanation.

Section 3

Department identifies all related items needed for the event with costs, Reminder All County purchasing policies apply, including quotes and p-card purchases.

Account line code to be charged, Place current available balance in that line item.
A brief description of the items relating to promotional items and miscellaneous supplies.

Section 4

Signatures – Do not use encrypted signatures The department head signature is obtained and if needed the Deputy County Manager or Assistant County Manager signature.

The form is then submitted to the Budget Manager for Review and Tracking, and it is recorded so information may be compiled for the Board of County Commissioners

Once approved it is then forwarded to the County Manager for signature, per County Manager approved procedures and upon final signatures will be re-routed back to OMB, fiscal services, and the department.